



City of Bountiful, Utah

OPERATING & CAPITAL BUDGETS
(WITH LONG-TERM CAPITAL PLAN; RATES & FEES)
FISCAL YEAR 2018-2019 (JULY 1, 2018 TO JUNE 30, 2019)

**FINAL ADOPTED BUDGET
AUGUST 7, 2018**





Presented to:

MAYOR

Randy C. Lewis

CITY COUNCIL

Kendalyn Harris

Richard Higginson

Beth Holbrook

John Marc Knight

Chris R. Simonsen

Prepared by:

Gary R. Hill - City Manager

Galen D. Rasmussen - Assistant City
Manager

City of Bountiful, Utah

FY 2018-2019 Operating & Capital Budgets; Long-Term Capital Plan; Rates & Fees

Department Budgets from:

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 2018-2019 which begins on July 1, 2018 and ends on June 30, 2019. This budget is presented for adoption as the City's Final Budget prior to public hearings scheduled for June 12, 2018 and August 7, 2018. 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 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 a general property tax increase of \$300,000 to recover \$75,000 from the state of Utah for withholding Sales Tax funds from cities in the State to address statewide homeless initiatives and \$225,000 to fund two additional police officers for maintaining service levels. There are also 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 10% increase over the prior year) a 3% cost of living allowance, and compensation adjustments for merit based pay (for those

INTRODUCTION (Continued)

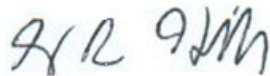
eligible). Operations and Maintenance expenditures are subject to adjustments for such items as utility costs, maintenance agreements and the like. Capital expenditures are based on the need for replacement of infrastructure in accordance with the long-term capital plan of the City.

As noted previously, this document is presented for adoption as the Final Budget of the City, and when adopted in Final form, can 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 the **City of Bountiful, Utah** for its annual budget for the fiscal year beginning **July 1, 2017**. 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. The City has now received the Distinguished Budget Presentation Award for two consecutive years.

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.

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

Award conferred
previously by GFOA to
the City of Bountiful in:

Fiscal Year 2017-2018

Fiscal Year 2016-2017



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Bountiful

Utah

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Merrill

Executive Director

**GFOA DISTINGUISHED BUDGET
PRESENTATION AWARD**

CITY COUNCIL POLICY PRIORITIES

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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

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REVENUES:	TOTAL
Property Taxes & Fees-in-Lieu of Property Taxes	2,864,767
Sales Taxes	8,106,054
Utility Franchise, Municipal Energy Sales Taxes & E911 Telephone Revenue	3,800,000
Licenses & Permits (Business Licenses, Building & Street Opening Permits, Subdivision Fees)	582,500
Refuse Collection Fees & Landfill Charges	2,551,000
Grants & Intergovernmental (Liquor Fund Allotment; Class C Road, Grants; Local Highway Transit; Bail Forfeitures)	2,415,849
Cemetery Lot Sales and Related Fees	637,300
Interest Income	1,572,064
Contribution in Aid from outside entities	718,500
Recycling Fees	421,554
Storm Water Fees	1,591,004
Sale of Water	5,500,000
Golf Course Fees & Cart Rental	1,396,500
Sale of Electricity	27,150,000
Miscellaneous Income (Lease & Rental Income; Other)	2,554,494
Use of Fund Balance or Retained Earnings	11,199,739
Intra-City Transfers	3,570,333
Sub-total - Revenues	76,631,658
Adjustment for Intra-City Revenue & Transfers	(3,570,333)
NET REVENUES	73,061,325

SUMMARY OF PROPOSED BUDGETS (Continued)

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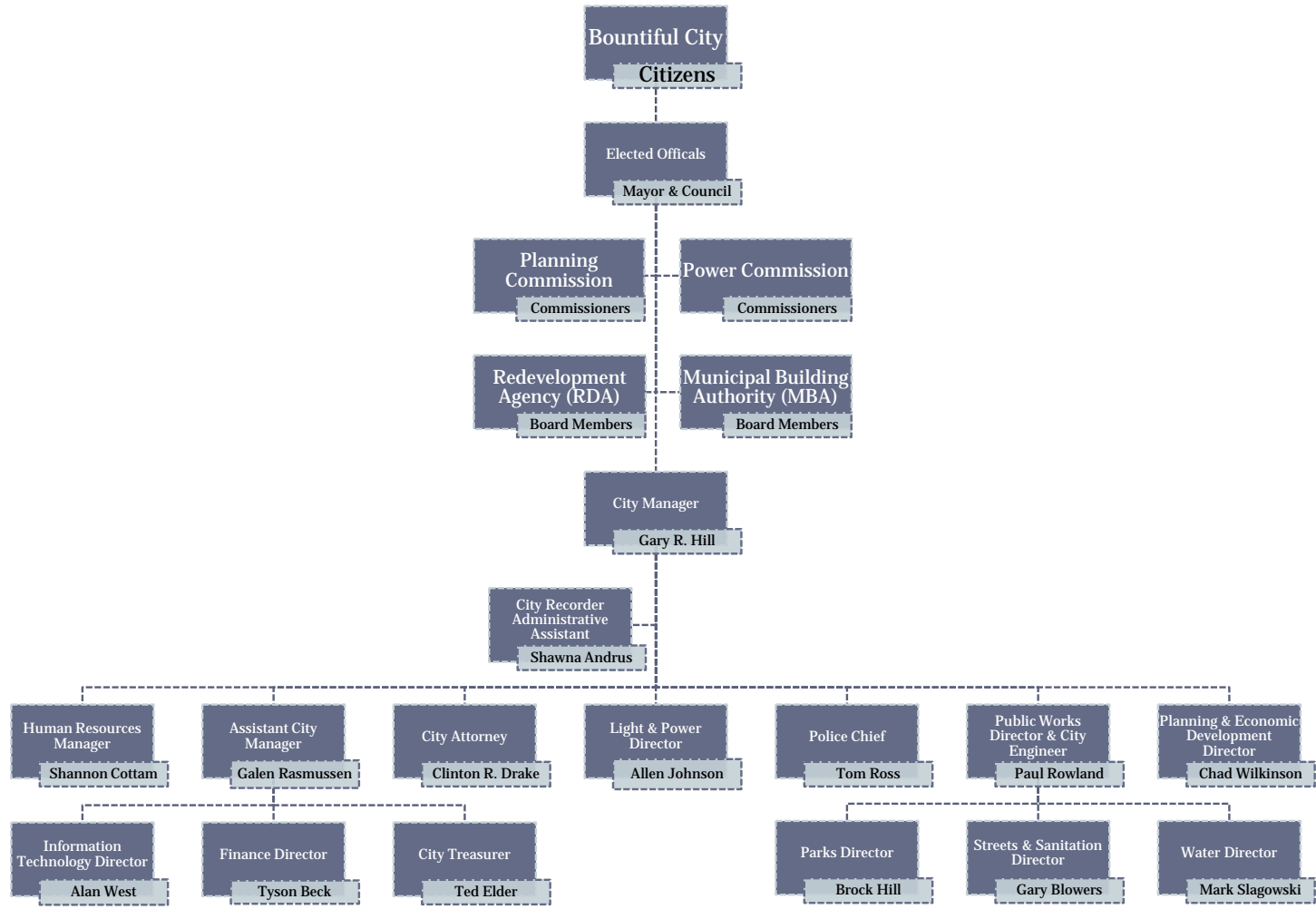
EXPENDITURES & EXPENSES:	TOTAL
Legislative (Mayor, Council and Community Engagement)	7,775,766
Executive & Legal (City Manager, City Recorder; Civil and Prosecution)	521,620
Administration (Human Resources; Payroll; Information Technology; Finance; Treasury & Utility Billing/Customer Service)	1,161,481
Police (Police and Dispatch Services)	8,157,084
Fire & Emergency Medical Services (provided via Interlocal agreement with the South Davis Metro Fire Agency)	2,049,347
Streets (Includes construction, maintenance and snowplowing)	5,031,741
Engineering & Planning (Public Works; Building Inspection; Licensing and Code Enforcement)	1,033,095
Parks & General Government Buildings	1,151,601
Debt Service & Municipal Building Authority (MBA)	172,175
Recycling	431,628
Storm Water	1,632,804
Water	5,905,000
Light & Power	34,638,387
Golf Course	1,455,500
Sanitation & Landfill	3,366,784
Cemetery	591,400
Recreation Arts and Parks (RAP) Tax	548,000
Cemetery Perpetual Care	87,000
Landfill Closure	12,400
Internal Service (Computer Replacement, Liability Insurance, Worker's Compensation)	908,845
Sub-total - Expenditures & Expenses	76,631,658
Adjustment for Intra-City Revenue & Transfers	(3,570,333)
NET EXPENDITURES & EXPENSES	73,061,325

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

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BUDGET CALENDAR

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JANUARY - MARCH 2018

Monday, January 22:

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 23:

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 8 and Friday, February 9:

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

Thursday, February 22:

Quarterly Management Meeting to review budget and other matters.

Thursday, March 1:

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 budget data including rates, fees and long-term capital plans) via email in Microsoft Word and Excel formats.

Monday, March 19 to Thursday, March 22:

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.

Monday, March 26 to Thursday, March 29:

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. Department Heads to review and respond with approval for their sections of the consolidated document prior to submission of that document for Council Committee review.

BUDGET CALENDAR

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APRIL - MAY 2018

Tuesday, April 3 to Tuesday, April 10:

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 Councilwoman Kendalyn Harris

Committee Water
Committee Chair Councilman Richard Higginson

Committee Parks, Recreation & Fine Arts
Committee Chair Councilwoman Beth Holbrook

Committee Streets & Sanitation (Traffic Safety Committee)
Committee Chair Councilman Chris Simonsen

Committee Light & Power
Committee Chair Councilman John Marc Knight

Committee Finance, Administration & RDA
Committee Chair Mayor Randy Lewis

Thursday, April 12 to Monday, April 16:

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 8th.

Tuesday, May 8:

Tentative Budget for fiscal year 2018-2019 presented for adoption by the City Council. City Council to review the annual tentative operating and capital budget and the long-term capital plan at Work Study Session.

In regular **City Council Meeting**, the City Council shall consider adoption of the tentative budget and the long-term capital plan along with setting public hearings on Tuesday, June 12th at City Hall to accomplish the following:

- 1.) Public Hearing on transfer of funds from the Light & Power Fund to the General Fund
- 2.) Public Hearing to reopen the City & MBA fiscal year 2017-2018 budget and adopt the City & MBA 2018-2019 fiscal year budgets; rates, taxes & fees; compensation schedules & URS rates and the 2019-2028 long-term capital plan.

BUDGET CALENDAR

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MAY – JUNE 2018

Tuesday, May 8:

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 12th at City Hall to accomplish the following:

- 1.) Reopening of the current RDA fiscal year 2017-2018 budget.
- 2.) Consider the Proposed RDA fiscal year 2018-2019 budget for final adoption.

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) no later than June 5, 2018 (7 days prior to the public hearing).

Wednesday, May 9 to Tuesday, June 12:

City, MBA and RDA Tentative Budgets for fiscal year 2018-2019 open for public inspection at Bountiful City Hall. City Council Meetings scheduled for May 22nd and June 12th are open for reviews of the budget. City Manager and Assistant City Manager prepare a budget message and presentation for use at the June 12th City Council Meeting. Department Heads submit amendment requests for the Fiscal Year 2017-2018 budgets to the Assistant City Manager. **Assistant City Manager and Finance Director review the budget status of each department in comparison with Department Head amendment requests to help ensure that expenditures/expenses do not exceed budget at fiscal year-end.**

Tuesday, June 12:

City Council Meeting (City Hall, 790 South 100 East, Bountiful):

- 1.) Public Hearing on transfer of funds from the Light & Power Fund to the General Fund
- 2.) Public Hearing to reopen the City & MBA fiscal year 2017-2018 budget and on the City & MBA 2018-2019 fiscal year budget; rates, taxes & fees; compensation schedules & URS rates and the 2019-2028 long-term capital plan.

Tuesday, June 12:

City Council to consider adoption of:

- 1.) Resolution setting the property tax rate for 2018.
- 2.) Ordinance amending the 2017-2018 fiscal year budget and approving the fiscal year 2018-2019 budget; rates, taxes & fees; compensation schedules & URS rates and the 2019-2028 long-term capital plan.

Tuesday, June 12:

RDA Meeting (City Hall, 790 South 100 East, Bountiful):

- 1.) Public Hearing to reopen the RDA fiscal year 2017-2018 budget and to adopt the RDA 2018-2019 fiscal year budget.

RDA Board to consider adoption of Resolution amending the fiscal year 2017-2018 budget and approving the fiscal year 2018-2019 budget.

BUDGET CALENDAR

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JUNE – JULY 2018

Wednesday, June 13:

Enter proposed City property tax rate and property tax revenue budget for fiscal year 2018-2019 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 to Department Heads for their follow-up with the City Treasurer as a double-check of data input to the accounting and billing system).

Starting, Thursday, June 21:

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 document 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.

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 (or other newspaper of general circulation). City, MBA and RDA Budgets available for public inspection at City Hall.

ANNUAL STATISTICS

<u>Statistic/Data Measured</u>	<u>Unit of Measure</u>	<u>Current as of:</u>	<u>Data or Statistic</u>
Date of Incorporation		2018	December 14, 1892
Form of government		2018	Council-Manager by Ordinance
Area (Square miles)		2018	14
Population	Total (Utah estimate)	2018	44,078
	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 (Market Value)	December 2017	\$4,677,590,630
	Personal Property (Market Value)	December 2017	\$61,590,939
	Centrally Assessed Property (Market Value)	December 2017	\$28,387,142
Miles of streets (total)		June 2017	159
Miles of streets (overlaid)		June 2017	7
Miles of streets (reconstructed)		June 2017	0.0
Number of street lights		June 2017	2,140
City employees	Full-time positions	March 2018	174
	Part-time positions	March 2018	39
	Total Employees	March 2018	213
Fire protection:	Number of stations (operated by South Davis Metro Fire Agency)	March 2018	2
	Number of fire calls	June 2016	827
	Number of EMS calls	June 2016	2,723
Police protection:	Number of stations	March 2018	1
	Number of patrol units	March 2018	22
	Citations written (hazardous and non-hazardous)	June 2017	3,314
	Arrests	June 2017	1,130

ANNUAL STATISTICS

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<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 2017	3,968,000
	Number of service lines	March 2018	10,945
	Miles of water mains	June 2017	177
Sanitation & Recycling:	Number of Sanitation collection trucks	June 2017	13
	Tons of waste collected and landfilled	June 2017	56,848
	Tons of recyclables collected (service began December 1, 2008)	June 2017	2,618
Storm Water:	Miles of Encased Storm Drains	June 2017	71
	Miles of Concrete lined open ditch	June 2017	1
	Miles of storm drains inspected	June 2017	5
	Miles of streets cleaned	June 2017	160
Power and light:	Miles of distribution & transmission lines	June 2017	230
	Number of connections	March 2018	16,900
	Kilowatt hours sold	June 2017	283,037,185
Building Permits Issued:	Total	June 2017	169
Recreation and culture:	Number of parks	June 2017	16
	Number of picnic areas	June 2017	19
	Number of tennis courts	June 2017	20
	Number of soccer fields	June 2017	6
	Number of ball diamonds	June 2017	10
	Number of Trail Heads	June 2017	2
	Number of swimming pools (South Davis Recreation District)	June 2017	1
	Number of ice rinks (South Davis Recreation District)	June 2017	1
	Number of Libraries (Davis County)	June 2017	1
	Number of golf courses	June 2017	1 (18 holes)
	Number of art centers (Bountiful Davis Arts Center)	June 2017	1
Ordinances Passed by City Council		June 2017	11
Resolutions Passed by City Council		June 2017	20
Registered (active) voters		November 2017	23,627
Ballots Cast		2017 General Election	10,929
Percentage of registered voters voting		2017 General Election	46.3%

EMPLOYEES (Full-Time Equivalents)

Fiscal Year 2018-2019

Department	Fund	Full-Time FTE	Full-Time Hours	Part-Time FTE	Part-Time Hours	Total FTE	Total Hours
<u>GENERAL FUND</u>							
Legislative	General	0.50	1,040	0.38	780	0.9	1,820
Legal	General	2.40	4,992	0.00	0	2.4	4,992
Executive	General	1.30	2,704	0.22	449	1.5	3,153
Human Resources	General	1.60	3,328	0.00	0	1.6	3,328
Information Technology	General	3.00	6,240	0.50	1,040	3.5	7,280
Finance	General	4.00	8,320	0.60	1,248	4.6	9,568
Treasury	General	4.00	10,400	1.00	2,080	5.0	12,480
Government Buildings	General	1.00	2,080	0.56	1,166	1.6	3,246
Police	General	57.55	115,544	9.21	19,158	66.8	134,702
Streets	General	17.50	36,400	1.06	2,200	18.6	38,600
Parks	General	5.75	11,960	5.38	11,200	11.1	23,160
Engineering	General	5.70	11,856	0.37	760	6.1	12,616
Planning	General	2.60	5,408	0.00	0	2.6	5,408
Total General Fund		106.90	220,272	19.28	40,081	126.2	260,353
<u>ENTERPRISE FUNDS</u>							
Storm Water	Enterprise	4.00	8,320	0.82	1,700	4.8	10,020
Water	Enterprise	13.00	27,040	1.25	2,600	14.3	29,640
Power	Enterprise	34.00	70,720	1.83	3,812	35.8	74,532
Golf	Enterprise	4.00	8,320	10.43	21,700	14.4	30,020
Landfill	Enterprise	4.75	9,880	3.25	6,750	8.0	16,630
Sanitation	Enterprise	5.15	10,712	0.50	1,040	5.7	11,752
Cemetery	Enterprise	3.15	6,552	1.44	3,000	4.6	9,552
Total Enterprise Funds		68.05	141,544	19.52	40,602	87.6	182,146
<u>INTERNAL SERVICE FUNDS</u>							
Liability	Internal Service	0.50	1,040	0.00	0	0.5	1,040
Workers Compensation	Internal Service	0.50	1,040	0.00	0	0.5	1,040
Total Internal Service Funds		1.00	2,080	0.00	0	1.0	2,080
<u>SPECIAL REVENUE FUNDS</u>							
Redevelopment Agency	Special Revenue	0.16	832	0.50	1,040	0.7	1,872
Total - All Funds		176.11	364,728	39.30	81,723	215.4	446,451

INTRA-CITY REVENUES & TRANSFERS

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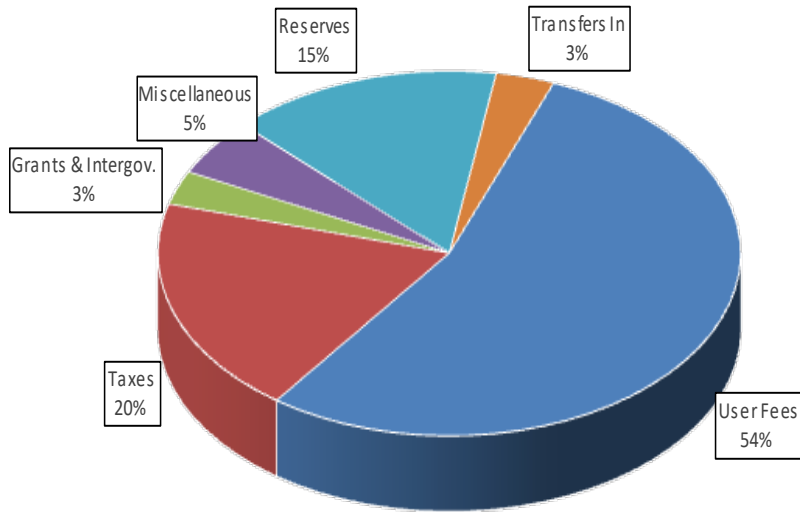
FUND NUMBER	FUND NAME & TRANSFER DESCRIPTION	AMOUNT	TOTAL FUND
10	General Fund		
	Contribution from Light & Power	2,490,000	
	Total General Fund		2,490,000
45	Capital Projects Fund		
	From RAP Tax Fund	390,000	
	Total Capital Projects Fund		390,000
61	Computer Replacement Fund:		
	Charges for Services	41,783	
	Total Computer Maintenance Fund		41,783
63	Liability Insurance Fund:		
	Contribution - Insurance Premiums	365,000	
	Total Liability Insurance Fund		365,000
64	Worker's Compensation Insurance Fund:		
	Contribution - W/C Premium	283,550	
	Total Worker's Compensation Fund		283,550
TOTAL			3,570,333

FY 2018-2019 BUDGET SUMMARY

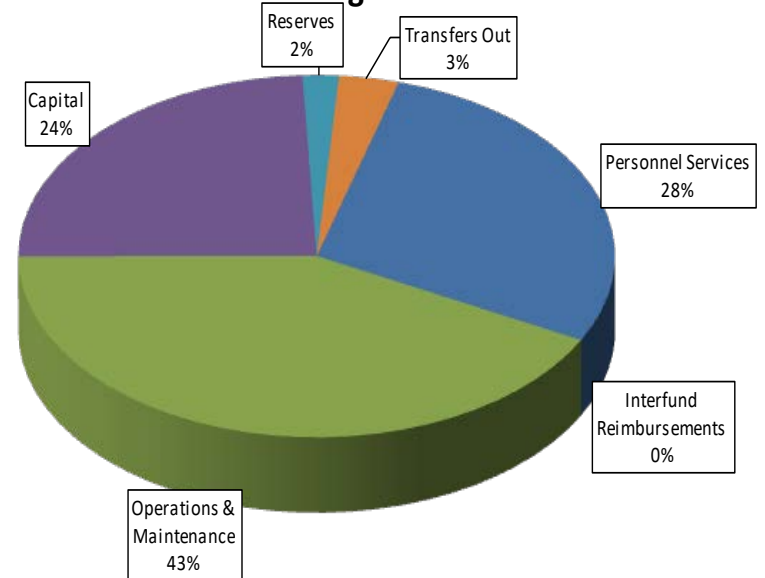
OVERVIEW

Bountiful City's budget is comprised of 29 departments within 18 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, workers compensation insurance, centralized computer operations and RAP Tax. The summary below and those that follow do not include the Redevelopment Agency (RDA) which is a separate legal entity. However, the RDA's budgets are included for reference.

FY 2018-2019 Budget - Sources of Funds



FY 2018-2019 Budget - Uses of Funds



GENERAL & CAPITAL FUNDS



GENERAL FUND REVENUE SUMMARY

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GENERAL FUND - REVENUES BY TYPE											
Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
TAXES AND FEES-IN-LIEU											
101010 311000	General Property Taxes	2,101,607	2,175,907	2,242,862	1,808,295	393,036	2,201,330	2,201,330		2,524,767	323,437
101010 312000	Prior Yrs'Taxes-Delinquent	68,372	92,476	64,315	7,196	57,804	65,000	70,000		70,000	0
101010 315000	Fees-In-Lieu Of Prop Tax	210,449	215,303	213,616	96,864	83,136	180,000	140,000		180,000	40,000
101020 313000	Sales & Use Tax-General	3,775,494	3,986,287	2,507,802	1,215,665	2,570,331	3,785,995	3,699,076		3,850,025	150,949
101020 313010	Sales & Use Tax-West Btfl	187,598	173,489	191,718	85,788	118,210	203,997	200,000		205,000	5,000
101030 314010	Utility Tax-Telephone	526,172	493,633	448,607	137,907	272,093	410,000	500,000		410,000	(90,000)
101030 314020	Utility Tax-Natural Gas	795,765	826,246	801,806	141,219	757,660	898,878	830,000		830,000	0
101030 314030	Utility Tax-Electricity	1,472,327	1,437,242	1,582,219	758,057	856,981	1,615,038	1,545,000		1,545,000	0
101030 314040	Utility Tax-Cable	309,114	323,419	341,519	87,373	235,594	322,967	315,000		320,000	5,000
101030 341900	E911 Telephone Revenue	578,293	583,716	596,093	192,034	384,067	576,101	575,000		695,000	120,000
101040 311100	Property Tax Increment - RDA	8,190	115,411	89,154	0	90,000	90,000	90,000		90,000	0
Sub-total		10,033,381	10,423,128	9,079,712	4,530,396	5,818,911	10,349,307	10,165,406	0	10,719,792	554,386
LICENSES & PERMITS											
102000 321000	Business Licenses	113,986	110,017	113,105	19,321	66,229	85,550	110,000		85,500	(24,500)
102000 322100	Building Permits	332,412	327,619	511,585	175,890	146,297	322,187	327,000		397,000	70,000
102000 322600	Street Opening Permits	192,655	100,284	54,599	32,902	35,171	68,073	130,000		75,000	(55,000)
102000 322700	Sign Permits	150	150	150	0	0	0	0		0	0
102000 341300	Zoning & Subdivision Fees	31,364	19,132	23,173	8,728	12,934	21,662	20,000		22,000	2,000
Sub-total		670,567	557,202	702,613	236,841	260,631	497,472	587,000	0	579,500	(7,500)
GRANTS & INTERGOVERNMENTAL											
103000 334100	Federal Grants - Miscellaneous	22,800	23,750	11,600	33,449	2,750	36,199	18,500		18,500	0
103000 334200	Federal Grants - Victims Advocate	0	0	0	0	19,325	19,325	0		26,000	26,000
103000 334500	Federal Bulletprf Vest Grant	0	0	1,418	2,323	0	2,323	1,000		2,000	1,000
103000 334600	Federal Byrne/IAG Grant	7,453	7,050	7,285	0	7,100	7,100	7,100		7,100	0
103000 335100	State Grants - Miscellaneous	9,545	11,172	21,278	0	8,500	8,500	8,500		35,000	26,500
103000 335110	State-DavisMetroNarc.SF/HIDTA	6,267	64,318	4,929	1,809	4,391	6,200	6,200		6,200	0
103000 335600	Class 'C' Road Fund Allot	1,315,351	1,305,921	1,676,087	511,284	1,000,000	1,511,284	1,470,000		1,500,000	30,000
103000 335700	County Hwy/Transit SIsTx-Contr	0	144,909	564,924	191,897	384,668	576,565	560,000		575,000	15,000
103000 335800	State Liquor Fund Allot	38,395	36,986	39,024	40,915	0	40,915	37,000		40,000	3,000
103000 335900	State DUI OT Reimbursement	10,194	13,204	14,533	2,263	10,737	13,000	13,000		13,000	0
103000 336100	SDMFSA 2006 Bond Agreement Pmt	0	0	0	0	89,613	89,613	0		76,049	76,049

GENERAL FUND REVENUE SUMMARY

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GENERAL FUND - REVENUES BY TYPE											
Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
CHARGES FOR SERVICES											
104000 341400	Traffic School Fees	2,800	2,050	4,600	1,250	1,250	2,500	4,500		2,600	(1,900)
104000 342200	Spec Protective Services	9,210	7,608	10,937	4,848	4,000	8,848	8,000		8,000	0
104000 342300	School Rsrc Offcr Reimb	104,400	104,400	108,600	0	113,600	113,600	108,600		113,600	5,000
104000 342400	Dispatch Services	280,846	283,262	283,262	146,730	146,730	293,460	300,000		340,000	40,000
104000 343000	Streets & Public Improv	78,345	90,955	133,595	24,141	56,662	80,803	60,000		80,000	20,000
104000 343500	Code Enforcement Restitut	805	0	0	0	0	0	0		0	0
104000 344500	Maint Of County Grounds	1,500	0	3,000	0	1,500	1,500	1,500		1,500	0
104000 344600	Rec Dist Acctg & Maint	101,492	126,186	126,587	53,498	79,251	132,748	128,394		139,694	11,300
104000 362030	Rental - U Of U	85,584	86,953	80,504	0	0	0	0		0	0
104000 362045	Rental - Park Boweries	16,260	19,050	16,550	3,405	13,295	16,700	17,000		17,000	0
104000 362046	Rent - Telecommun Towers	86,273	88,984	81,553	47,465	99,065	146,529	100,000		145,000	45,000
104000 362060	Rental - Misc	21,600	18,000	0	0	0	0	0		0	0
104000 369200	District Court Services	128,000	128,000	128,000	32,000	96,000	128,000	128,000		128,000	0
Sub-total		917,114	955,449	977,188	313,336	611,352	924,688	855,994	0	975,394	119,400
FORFEITURES - DISTRICT COURT											
105000 352000	Fines & Forfeitures	150,220	151,502	128,313	42,829	85,508	128,337	150,000		130,000	(20,000)
Sub-total		150,220	151,502	128,313	42,829	85,508	128,337	150,000	0	130,000	(20,000)
MISCELLANEOUS REVENUE											
106000 369000	Sundry Revenues	31,651	81,097	165,239	56,986	8,493	65,480	35,000		40,000	5,000
106000 369001	Youth City Council Revenue	3,755	1,037	413	93	700	793	1,000		800	(200)
106000 369002	Community Service Cncl Revenue	32,103	21,072	22,889	20,710	2,000	22,710	20,000		22,000	2,000
106000 369003	Communities that Care Revenue	14,175	17,000	0	0	0	0	0		0	0
106000 369020	Income From Uncollect Accts	339	1,076	818	355	200	555	0		0	0
106000 369300	Restitution - Misc	10	0	0	0	0	0	0		0	0
106010 361000	Interest & Investment Earnings	31,241	51,834	62,000	25,960	24,000	49,960	35,000		50,000	15,000
106010 361020	Utility Finance Charge	78,328	99,474	119,356	53,446	52,773	106,219	105,000		105,000	0
106010 361200	InvestmntUnrealized(Gain)/Loss	0	(8,216)	(18,746)	0	(18,000)	(18,000)	0		0	0
106020 364000	Gain on Fixed Asset Sales	24,700	20,955	55,707	60,286	10,000	70,286	20,000		40,000	20,000
Sub-total		216,301	285,329	407,675	217,836	80,166	298,002	216,000	0	257,800	41,800
CONTRIBUTIONS & SURPLUS REVENUE											
108010 383053	Transfer From Light & Power	2,164,845	2,356,958	2,357,317	1,352,224	1,069,875	2,422,099	2,490,000		2,490,000	0
Sub-total		2,164,845	2,356,958	2,357,317	1,352,224	1,069,875	2,422,099	2,490,000	0	2,490,000	0
TOTAL GENERAL FUND REVENUE		15,562,433	16,336,878	15,993,895	7,477,401	9,453,528	16,930,929	16,585,700	0	17,451,335	865,635

GENERAL FUND EXPENDITURE SUMMARY

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1	GENERAL FUND EXPENDITURES											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	2015	2016	2017	Actual	Estimate	2018 Est.	2018 Budget	2018 Budget	2019 Budget	Change	3
4													4	
6	10	4110	Legislative	693,108	680,721	638,486	279,182	414,878	694,060	806,490	0	740,766	(65,724)	6
7	10	4120	Legal	325,281	410,556	273,271	131,013	156,563	287,576	294,824	0	330,355	35,531	7
8	10	4130	Executive	208,570	215,418	154,397	73,319	96,033	169,352	172,142	0	191,265	19,123	8
9	10	4134	Human Resources	116,170	116,798	125,051	70,960	65,468	136,428	136,428	0	149,963	13,535	9
10	10	4136	Information Technology	434,436	440,315	403,858	186,765	208,200	394,964	398,358	0	415,834	17,476	10
11	10	4140	Finance	450,744	408,476	383,711	193,973	173,683	367,657	396,647	0	428,798	32,151	11
12	10	4143	Treasury	228,465	290,909	257,940	54,328	30,486	84,814	141,849	0	148,986	7,137	12
13	10	4160	General Govt. Buildings	117,782	120,629	120,836	41,623	66,210	107,833	116,349	0	120,447	4,098	13
14	10	4210	Police	5,552,411	5,744,417	5,723,262	2,537,084	3,385,664	5,922,748	5,948,313	0	6,573,099	624,786	14
15	10	4215	Police - Reserve Officers	14,112	15,671	5,329	4,064	5,710	9,774	10,000	0	10,000	0	15
16	10	4216	Police - Crossing Guards	136,623	140,613	140,697	61,274	86,347	147,621	147,350	0	147,350	0	16
17	10	4217	Police - School Resource & PROS	299,996	324,901	385,323	162,861	212,120	374,981	349,483	0	345,277	(4,206)	17
18	10	4218	Police - Liquor Law Enf.	49,464	46,288	50,436	9,930	32,646	42,576	39,025	0	43,358	4,333	18
19	10	4219	Police - Enhanced 911	564,253	620,529	562,140	263,181	332,290	595,471	595,000	0	595,000	0	19
20	10	4220	Fire	1,904,868	2,056,486	2,070,707	987,805	1,011,558	1,999,363	1,984,865	0	2,049,347	64,482	20
21	10	4410	Streets	2,875,138	3,054,369	3,065,430	1,139,445	2,040,766	3,180,211	3,181,095	0	3,239,741	58,646	21
22	10	4450	Engineering	541,269	551,389	605,661	300,969	322,203	623,172	682,766	0	705,685	22,919	22
23	10	4510	Parks	781,729	808,442	919,117	465,892	447,455	913,347	875,401	0	927,154	51,753	23
24	10	4610	Planning/Licensing/Code Enf.	193,734	200,648	198,008	106,190	202,316	308,506	305,315	0	288,910	(16,405)	24
25	TOTAL GENERAL FUND EXPENDITURES			15,488,153	16,247,575	16,083,660	7,069,858	9,290,596	16,360,454	16,581,700	0	17,451,335	869,635	25

CAPITAL PROJECTS FUND REVENUE SUMMARY

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CAPITAL PROJECTS FUND - REVENUES BY TYPE											
Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
TAXES AND FEES-IN-LIEU											
451020 313000	Sales & Use Tax-General	2,709,425	2,947,518	4,650,884	1,201,073	2,539,478	3,740,551	3,654,675		3,508,029	(146,646)
Sub-total		2,709,425	2,947,518	4,650,884	1,201,073	2,539,478	3,740,551	3,654,675	0	3,508,029	(146,646)
MISCELLANEOUS REVENUE											
456000 369030	Repayment Of N/R (Princ)	10,689	8,395	5,880	4,427	3,749	8,176	8,920		9,192	272
456010 361000	Interest & Investment Earnings	241,180	340,400	373,170	195,082	252,000	447,082	250,000		400,000	150,000
456010 361200	InvestmntUnrealized(Gain)/Loss	0	(49,096)	(106,113)	0	(105,000)	(105,000)	0		0	0
456010 369040	Interest Earnings - N/R	311	3,605	3,336	1,573	1,251	2,824	3,079		2,808	(271)
Sub-total		252,180	303,304	276,272	201,082	152,000	353,082	261,999	0	412,000	150,001
CONTRIBUTIONS & SURPLUS REVENUE											
458000 389000	Use Of Fund Balance	0	0	0	0	0	0	5,283,671		5,120,371	(163,300)
458010 381000	Trnsfr From Other Funds	209,000	0	2,365,000	0	0	0	0		0	0
458010 381010	Transfer From General Fund	26,623	0	0	0	0	0	0		0	0
458010 381083	Transfer From RAP Tax Fund -83	0	0	401,390	0	474,855	474,855	474,855		390,000	(84,855)
Sub-total		235,623	0	2,766,390	0	474,855	474,855	5,758,526	0	5,510,371	(248,155)
TOTAL CAPITAL PROJ. FUND REV.		3,197,228	3,250,822	7,693,546	1,402,155	3,166,333	4,568,488	9,675,200	0	9,430,400	(244,800)

CAPITAL PROJECTS FUND EXPENDITURE SUMMARY

CAPITAL PROJECTS FUND EXPENDITURES												
Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change	
45 4110	Legislative	475,517	46,386	4,129,178	1,477,636	90,000	1,567,636	6,675,000	0	7,035,000	360,000	
45 4120	Legal	0	0	0	0	0	0	0	0	0	0	
45 4130	Executive	0	0	0	0	0	0	0	0	0	0	
45 4134	Human Resources	0	0	0	0	0	0	0	0	0	0	
45 4136	Information Technology	107,687	67,410	49,696	(474)	40,000	39,526	40,000	0	0	(40,000)	
45 4140	Finance	20,228	19,059	17,291	8,836	8,892	17,728	17,640	0	17,900	260	
45 4143	Treasury	0	0	0	0	0	0	0	0	0	0	
45 4160	General Govt. Buildings	0	34,200	17,919	0	0	0	0	0	0	0	
45 4210	Police	390,101	334,560	319,248	72,959	282,600	355,559	443,000	438,000	443,000	0	
45 4215	Police Reserves	0	0	0	0	0	0	0	0	0	0	
45 4217	Police - School Resource & PROS	0	0	0	0	0	0	0	0	0	0	
45 4219	Police - Enhanced 911	0	0	0	0	0	0	0	0	0	0	
45 4410	Streets	2,708,128	1,656,232	1,225,129	1,112,004	369,808	1,481,813	1,499,560	0	1,792,000	292,440	
45 4450	Engineering	0	0	0	0	0	0	0	0	38,500	38,500	
45 4510	Parks	245,216	249,958	2,009,620	817,040	182,960	1,000,000	1,000,000	0	104,000	(896,000)	
45 4610	Planning/Licensing/Code Enf.	8,953	0	0	0	0	0	0	0	0	0	
TOTAL CAPITAL PROJECTS FUND EXPENDITURES		3,955,830	2,407,805	7,768,081	3,488,001	974,260	4,462,262	9,675,200	438,000	9,430,400	(244,800)	
RECAP												
10	Total General Fund	15,488,153	16,247,575	16,083,660	7,069,858	9,290,596	16,360,454	16,581,700	0	17,451,335	869,635	
45	Total Capital Projects Fund	3,955,830	2,407,805	7,768,081	3,488,001	974,260	4,462,262	9,675,200	438,000	9,430,400	(244,800)	
TOTAL GENERAL & CAPITAL		19,443,983	18,655,380	23,851,741	10,557,859	10,264,856	20,822,716	26,256,900	438,000	26,881,735	624,835	

LEGISLATIVE DEPARTMENT

27

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 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, as well as certain capital projects.

GOALS AND PROJECTS

2018-2019 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:

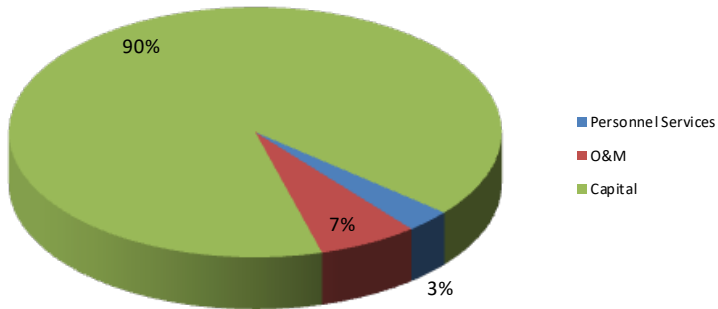
The Election Expense line item was decreased because no municipal election will be held in Fiscal Year 2018-2019. Other adjustments include a reduction in utility and maintenance costs for the Stoker School property due to plans to redevelop the site for a community plaza. Other changes include a slight increase in building and maintenance costs and a transfer of telephone charges for cell phone use to the Executive Department.

Capital:

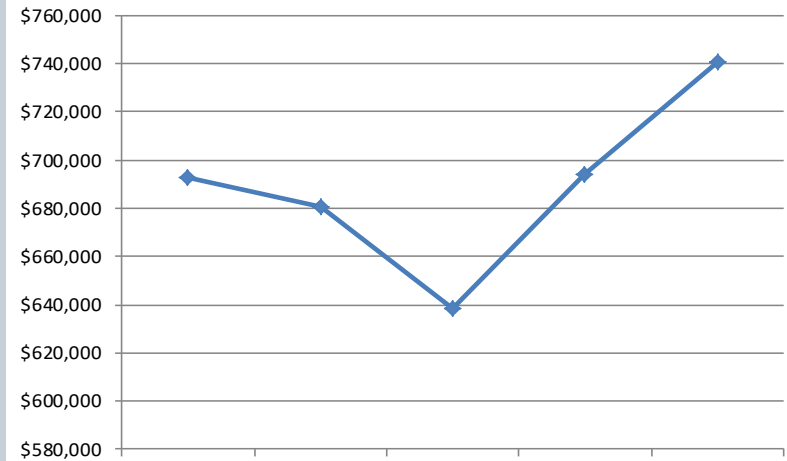
The capital budget includes costs for renovating the existing City Hall. Design and engineering for this project are set to begin in July 2018, with construction beginning spring/summer 2019. Construction is expected to last 18 months. The budget also includes \$35,000 for landscaping improvements at I-15 and 500 South, a joint project with West Bountiful. Finally, the Legislative Capital Budget includes design and engineering funding for the Downtown Plaza Project.

LEGISLATIVE BUDGET GRAPHS

FY 2018-2019 Legislative Budget



Budget History (Less Capital)



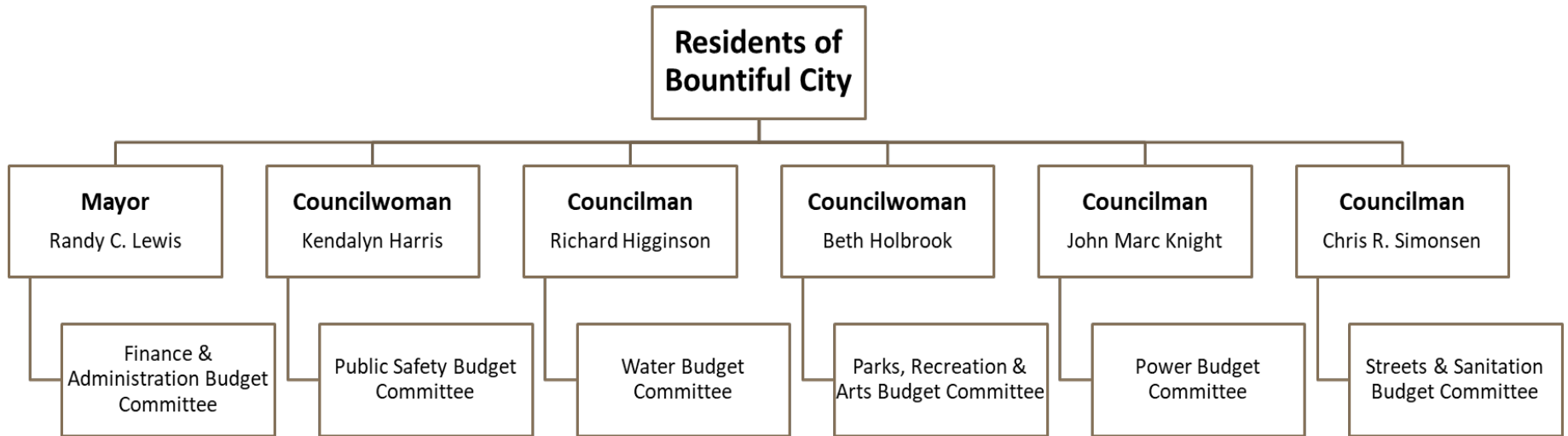
LEGISLATIVE BUDGET

1	LEGISLATIVE											1
2	Account Description											2
3		Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	3
4		2015	2016	2017	Actual	Estimate	2018 Est.	2018 Budget	Fiscal Year	2019 Budget	Change	4
5	PERSONNEL SERVICES:											5
6	104110 411000	75,517	76,618	76,307	37,428	43,031	80,459	80,459		82,662	2,203	6
7	104110 412000	0	0	21,776	10,298	5,302	15,600	15,600		15,600	0	7
8	104110 413010	6,450	6,961	8,527	3,929	4,769	8,698	8,698		8,867	169	8
9	104110 413020	61,826	68,099	72,885	39,114	47,425	86,539	86,539		95,504	8,965	9
10	104110 413030	599	627	625	308	379	687	687		700	13	10
11	104110 413040	6,139	8,009	8,364	3,448	4,588	8,036	8,036		8,456	420	11
12	104110 425300	14,030	16,444	16,790	8,914	8,726	17,640	17,640		17,640	0	12
13	104110 491640	1,404	1,546	1,947	934	797	1,731	1,731		1,737	6	13
14	TOTAL PERSONNEL SERVICES	165,965	178,304	207,221	104,373	115,017	219,390	219,390	0	231,166	11,776	14
15	OPERATIONS AND MAINTENANCE											15
16	OPERATIONS AND MAINTENANCE											16
17	104110 421000	28,729	57,448	32,070	3,813	26,187	30,000	30,000		30,000	0	17
18	104110 422000	12,713	9,685	9,459	3,876	11,124	15,000	15,000		15,000	0	18
19	104110 423000	28,643	33,217	17,774	2,532	32,468	35,000	35,000		35,000	0	19
20	104110 424000	2,845	1,702	1,325	614	2,386	3,000	3,000		3,000	0	20
21	104110 425000	932	1,071	1,087	372	628	1,000	1,000		1,000	0	21
22	104110 426000	36,908	17,762	17,067	6,450	8,550	15,000	15,000		18,000	3,000	22
23	104110 426050	155,963	23,685	10,007	3,033	1,967	5,000	5,000		0	(5,000)	23
24	104110 427400	33,638	33,059	31,190	1,704	3,296	5,000	5,000		2,000	(3,000)	24
25	104110 428000	2,100	2,113	2,457	1,194	1,306	2,500	2,500		0	(2,500)	25
26	104110 431000	7,350	0	0	0	5,000	5,000	17,000		17,000	0	26
27	104110 451100	4,734	5,276	5,526	5,037	563	5,600	5,600		5,600	0	27
28	104110 452200	15	59	83	52,290	22,710	75,000	75,000		5,000	(70,000)	28
29	104110 461000	14,876	31,819	55,950	4,927	15,073	20,000	20,000		20,000	0	29
30	104110 461750	17,628	20,106	17,442	7,788	12,212	20,000	20,000		20,000	0	30
31	104110 462090	20,000	20,000	0	0	0	0	0		0	0	31
32	104110 462100	8,190	107,139	86,378	0	90,000	90,000	90,000		90,000	0	32
33	104110 462110	0	8,272	2,776	0	0	0	0		0	0	33
34	104110 466000	15,249	14,199	15,755	4,570	30,000	34,570	135,000		135,000	0	34
35	104110 472100	0	1,160	0	0	0	0	0		0	0	35
36	104110 491450	26,623	0	0	0	0	0	0		0	0	36
37	104110 492010	60,000	60,477	60,731	30,075	29,925	60,000	60,000		60,000	0	37
38	104110 492050	2,134	3,124	4,489	515	4,485	5,000	5,000		5,000	0	38
39	104110 492070	25,000	25,000	25,000	25,000	0	25,000	25,000		25,000	0	39
40	104110 492080	22,873	26,043	34,699	21,016	1,984	23,000	23,000		23,000	0	40
41	TOTAL OPER. & MAINT.	527,143	502,417	431,265	174,809	299,861	474,670	587,100	0	509,600	(77,500)	41
42												42
43	TOTAL LEGISLATIVE-G.F.	693,108	680,721	638,486	279,182	414,878	694,060	806,490	0	740,766	(65,724)	43

LEGISLATIVE BUDGET

1	LEGISLATIVE											1	
2		Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2	
3	Account Description	2015	2016	2017	Actual	Estimate	2018 Est.	2018 Budget	2018 Budget	2019 Budget	Change	3	
4												4	
5												5	
6	CAPITAL PROJECTS											6	
7	454110 466000	Contingency	12,689	0	0	19,636	40,000	59,636	150,000		150,000	0	7
8	454110 471100	Land	345,918	178	4,036,038	0	0	0	0		0	0	8
9	454110 472100	Buildings	115,188	46,208	93,140	0	50,000	50,000	6,500,000		6,500,000	0	9
10	454110 473100	Improv Other Than Bldgs	1,723	0	0	0		0	25,000		385,000	360,000	10
11	454110 491000	Transfer To Other Funds	0	0	0	1,458,000	0	1,458,000	0		0	0	11
12	TOTAL LEGISLATIVE - CAP.		475,517	46,386	4,129,178	1,477,636	90,000	1,567,636	6,675,000	0	7,035,000	360,000	12
13													13
14	BUDGET SUMMARY											14	
15	104110	Legislative - General Fund	693,108	680,721	638,486	279,182	414,878	694,060	806,490	0	740,766	(65,724)	15
16	454110	Legislative - Capital Projects Fund	475,517	46,386	4,129,178	1,477,636	90,000	1,567,636	6,675,000	0	7,035,000	360,000	16
17	TOTAL LEGIS. - GEN & CAP		1,168,625	727,107	4,767,664	1,756,818	504,878	2,261,696	7,481,490	0	7,775,766	294,276	17

LEGISLATIVE ORGANIZATIONAL CHART



LEGAL DEPARTMENT

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.

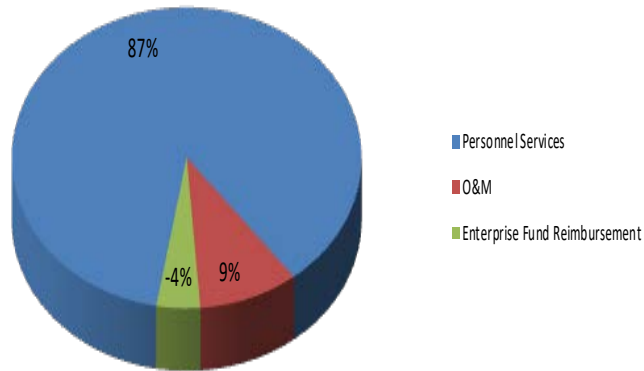
The City Attorney attends all City Council and Planning Commission meetings. He is responsible for maintaining and updating the City Code and the Personnel Policies & Procedures Manual. He prepares or reviews all ordinances, resolutions and contracts. He administers the Liability and the Workers Compensation 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

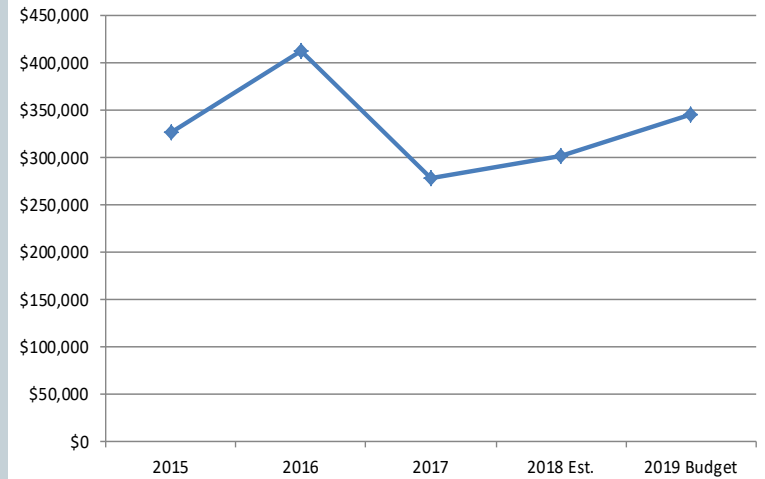
The operating budget for the Legal Department is reduced by an intra-city reimbursement for services provided to the Enterprise Funds of the City. This presentation is made to comply with financial reporting requirements prescribed by the Utah State Auditor's Office and the Governmental Accounting Standards Board (GASB). The department budget increased in the Personnel Services category with the addition of a Victim Advocate position. The costs of this new position (including related operations and maintenance costs) will be offset completely by grant revenue. There is nothing to report within the Legal budget on a capital plan.

LEGAL BUDGET GRAPHS

FY 2018-2019 Legal Budget



Budget History (Less Capital)

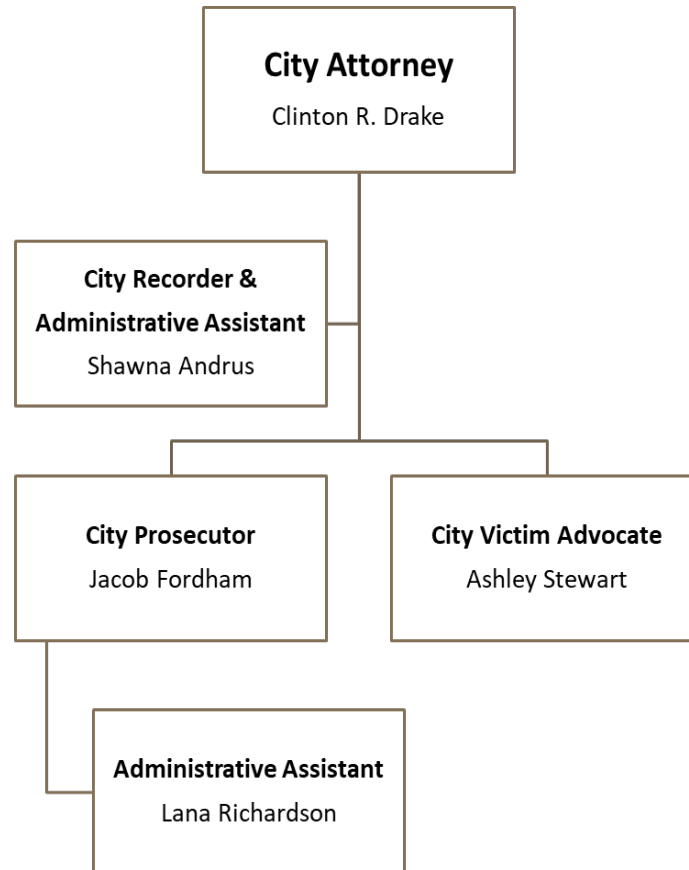


LEGAL BUDGET

Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
LEGAL											
PERSONNEL SERVICES											
104120 411000	Salaries - Perm Employees	207,699	238,111	155,203	79,242	95,737	174,979	183,409		192,722	9,313
104120 412000	Salaries-Temp & Part-Time	0	8,860	0	3,450	6,395	9,845	0		19,000	19,000
104120 413010	Fica Taxes	15,692	18,094	12,706	6,786	7,727	14,513	14,578		16,744	2,166
104120 413020	Employee Medical Ins	28,844	67,696	34,735	15,557	18,102	33,659	35,563		39,253	3,690
104120 413030	Employee Life Ins	1,241	1,179	969	474	525	999	1,167		1,220	53
104120 413040	State Retirement & 401 K	39,356	37,937	28,279	14,426	15,391	29,817	33,253		34,975	1,722
104120 425300	Vehicle Allowance	6,517	7,159	7,169	3,320	3,830	7,150	7,150		7,150	0
104120 491640	WorkersCompPremiumCharge-ISF	679	976	2,590	1,360	754	2,114	550		577	27
TOTAL PERSONNEL SERVICES		300,028	380,012	241,650	124,614	148,461	273,075	275,670	0	311,641	35,971
OPERATIONS & MAINTENANCE											
104120 421000	Books Subscr & Mmbrshp	3,666	3,485	2,272	0	2,200	2,200	5,000		5,000	0
104120 423000	Travel & Training	3,140	2,301	4,029	1,395	2,500	3,895	5,000		5,000	0
104120 424000	Office Supplies	544	351	671	29	500	529	700		700	0
104120 425000	Equip Supplies & Maint	1,401	1,524	1,854	2,469	500	2,969	3,000		3,000	0
104120 426000	Bldg & Grnd Suppl & Maint	2,246	2,257	2,405	1,558	700	2,258	2,300		2,300	0
104120 428000	Telephone Expense	1,984	1,844	2,011	757	1,200	1,957	2,200		2,200	0
104120 431000	Profess & Tech Services	4,447	2,840	4,082	0	3,000	3,000	3,000		3,000	0
104120 431100	Legal And Auditing Fees	6,470	14,448	16,230	4,375	4,025	8,400	8,400		8,400	0
104120 451100	Insurance & Surety Bonds	2,646	2,597	2,720	2,462	0	2,462	2,600		2,600	0
104120 455200	Lease/Rent Prop Or Equip	99	0	0	0	0	0	0		0	0
104120 461000	Miscellaneous Expense	60	602	188	378	500	878	1,000		1,000	0
TOTAL OPER. & MAINT.		26,704	32,249	36,462	13,422	15,125	28,547	33,200	0	33,200	0
TOTAL LEGAL - GENERAL FUND		326,732	412,261	278,112	138,036	163,586	301,622	308,870	0	344,841	35,971
Enterprise Fund Reimbursement - Administrative Services											
104120 496200	Admin Services ReimbAdjustment	(1,451)	(1,705)	(4,841)	(7,023)	(7,023)	(14,046)	(14,046)		(14,486)	(440)
Total Enterprise Fund Reimbursement - Admin. Services		(1,451)	(1,705)	(4,841)	(7,023)	(7,023)	(14,046)	(14,046)	0	(14,486)	(440)
TOTAL ADJUSTED LEGAL - GENERAL FUND		325,281	410,556	273,271	131,013	156,563	287,576	294,824	0	330,355	35,531
CAPITAL PROJECTS											
TOTAL LEGAL - CAPITAL		0	0	0	0	0	0	0	0	0	0
BUDGET SUMMARY											
104120	Legal - General Fund	325,281	410,556	273,271	131,013	156,563	287,576	294,824	0	330,355	35,531
454120	Legal - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0
TOTAL LEGAL - GENERAL & CAPITAL		325,281	410,556	273,271	131,013	156,563	287,576	294,824	0	330,355	35,531

LEGAL ORGANIZATIONAL CHART

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EXECUTIVE DEPARTMENT

OVERVIEW

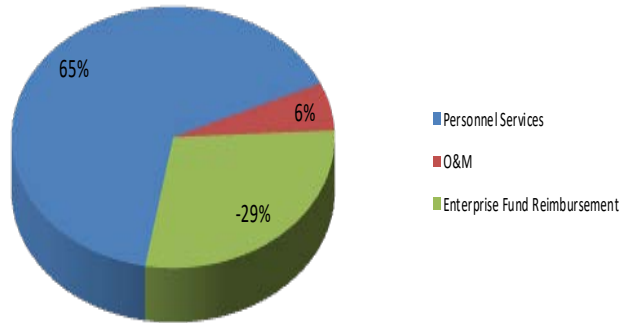
The Executive Department contains the operational plan and budget for the Chief Administrative Officer of the City. The Department is budgeted for the City Manager and one Executive Assistant. The Assistant City Manager, while budgeted within the Finance Department, is also a functional part of the Executive 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

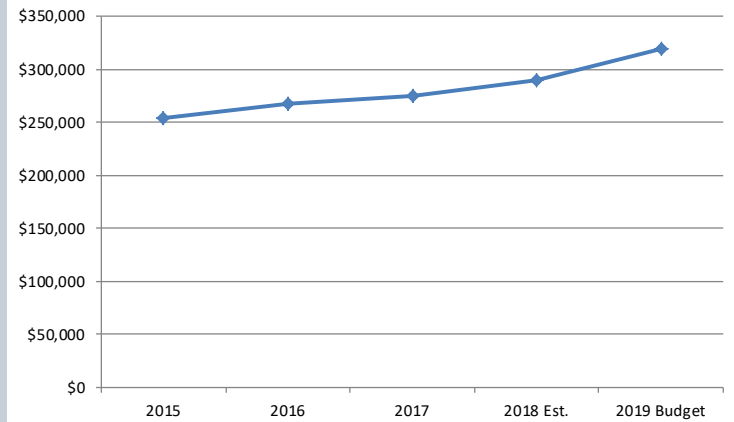
The operating budget for the Executive Department is reduced by an intra-city reimbursement for services provided to the Enterprise Funds of the City. This presentation is made to comply with financial reporting requirements prescribed by the Utah State Auditor's Office and the Governmental Accounting Standards Board (GASB). The budget for the Executive Department for Fiscal Year 2018-2019 is increased in the Personnel Services section due to a 3% Cost of Living (COLA) adjustment and an anticipated increase of health insurance premiums. The telephone line item is increased by \$4,300. This accounts for \$2,500 reduced from the Legislative Department and \$1,800 added to the budget for the City Recorder. There is nothing to report within the Executive budget on a capital plan.

EXECUTIVE BUDGET GRAPHS

FY 2018-2019 Executive Budget



Budget History (Less Capital)

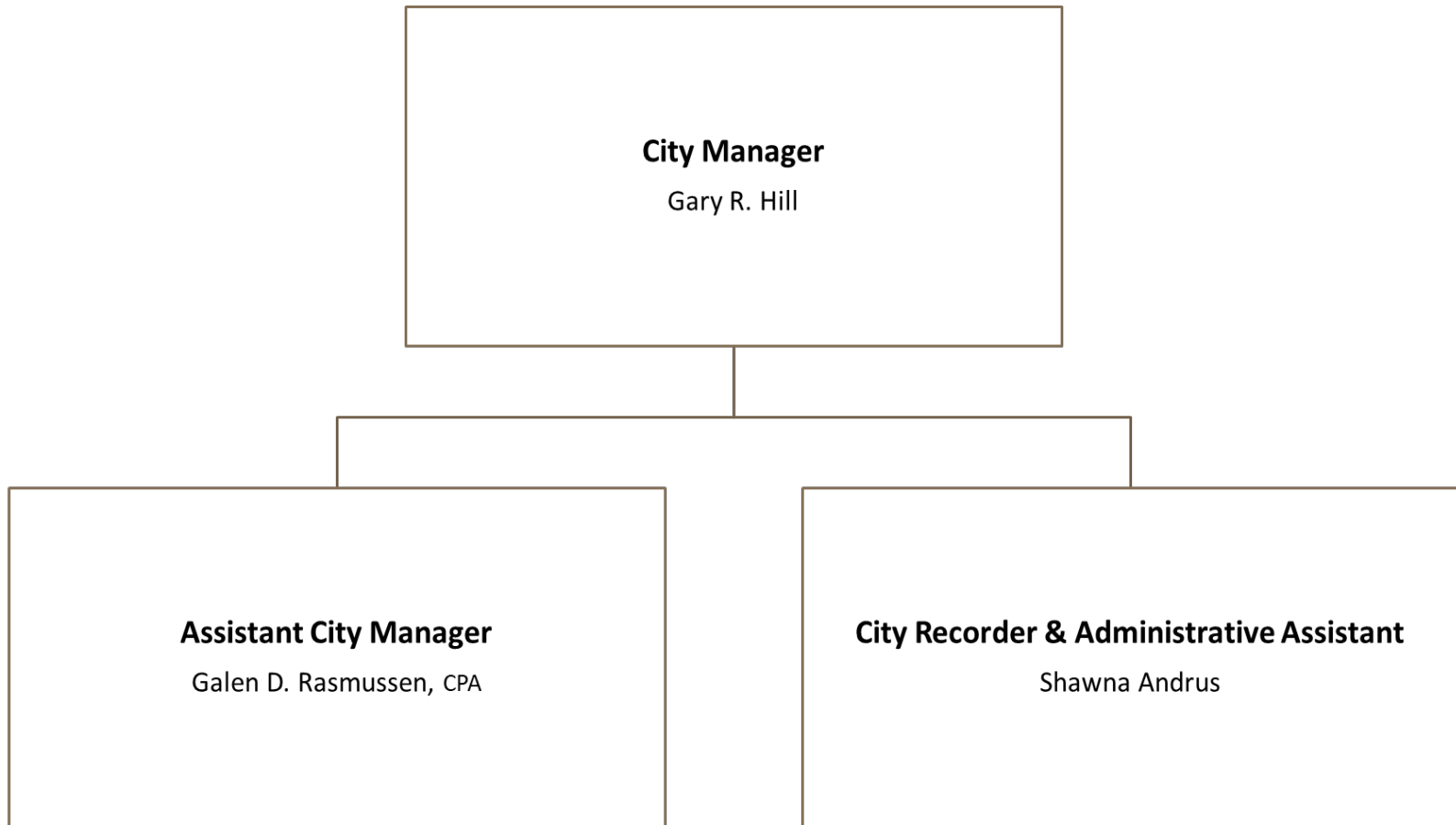


EXECUTIVE BUDGET

1	EXECUTIVE												1
2													2
3	Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change	3
4													4
5	PERSONNEL SERVICES												5
6	104130 411000	Salaries - Perm Employees	155,435	173,636	183,334	89,892	100,752	190,644	190,644		206,220	15,576	6
7	104130 412000	Salaries-Temp & Part-Time	6,153	0	0	0	0	0	0		0	0	7
8	104130 413010	Fica Taxes	11,174	11,624	11,547	4,357	10,725	15,082	15,082		16,273	1,191	8
9	104130 413020	Employee Medical Ins	20,008	20,313	21,562	9,425	12,793	22,218	22,218		24,524	2,306	9
10	104130 413030	Employee Life Ins	871	974	1,008	464	662	1,126	1,126		1,213	87	10
11	104130 413040	State Retirement & 401 K	29,581	32,691	34,607	17,009	17,475	34,484	34,484		37,301	2,817	11
12	104130 425300	Vehicle Allowance	6,517	6,538	6,517	3,018	3,482	6,500	6,500		6,500	0	12
13	104130 491640	WorkersCompPremiumCharge-ISF	531	709	680	280	292	572	572		619	47	13
14	TOTAL PERSONNEL SERVICES		230,270	246,486	259,255	124,443	146,183	270,626	270,626	0	292,650	22,024	14
15													15
16	OPERATIONS & MAINTENANCE												16
17	104130 421000	Books Subscr & Mmbrshp	1,215	1,510	370	1,269	231	1,500	1,500		1,500	0	17
18	104130 423000	Travel & Training	11,243	8,927	5,859	3,123	3,000	6,123	9,000		9,000	0	18
19	104130 424000	Office Supplies	1,324	1,106	983	426	1,574	2,000	2,000		2,000	0	19
20	104130 425000	Equip Supplies & Maint	1,374	2,033	1,424	1,234	1,766	3,000	3,000		3,000	0	20
21	104130 426000	Bldg & Grnd Suppl & Maint	3,933	4,318	4,075	1,625	1,875	3,500	3,500		3,500	0	21
22	104130 428000	Telephone Expense	604	230	77	37	50	87	0		4,300	4,300	22
23	104130 451100	Insurance & Surety Bonds	2,037	2,004	2,099	1,317	883	2,200	2,200		2,200	0	23
24	104130 461000	Miscellaneous Expense	1,212	366	402	187	813	1,000	1,000		1,000	0	24
25	TOTAL OPER. & MAINT.		22,940	20,495	15,288	9,218	10,192	19,410	22,200	0	26,500	4,300	25
26													26
27	TOTAL EXECUTIVE - GENERAL FUND		253,210	266,981	274,543	133,661	156,375	290,036	292,826	0	319,150	26,324	27
28													28
29	Enterprise Fund Reimbursement - Administrative Services												29
30	104130 496200	Admin Services ReimbAdjustment	(44,640)	(51,563)	(120,146)	(60,342)	(60,342)	(120,684)	(120,684)		(127,885)	(7,201)	30
31	Total Enterprise Fund Reimbursement - Admin. Services		(44,640)	(51,563)	(120,146)	(60,342)	(60,342)	(120,684)	(120,684)	0	(127,885)	(7,201)	31
32													32
33	TOTAL ADJUSTED EXECUTIVE - GENERAL FUND		208,570	215,418	154,397	73,319	96,033	169,352	172,142	0	191,265	19,123	33
34													34
35	CAPITAL PROJECTS												35
36	454130 474500	Machinery & Equipment	0	0	0	0	0	0	0		0	0	36
37	TOTAL EXECUTIVE - CAPITAL		0	0	0	0	0	0	0	0	0	0	37
38													38
39	BUDGET SUMMARY												39
40	104130	Executive - General Fund	208,570	215,418	154,397	73,319	96,033	169,352	172,142	0	191,265	19,123	40
41	454130	Executive - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0	41
42	TOTAL EXECUTIVE - GENERAL & CAPITAL		208,570	215,418	154,397	73,319	96,033	169,352	172,142	0	191,265	19,123	42

EXECUTIVE ORGANIZATIONAL CHART

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HUMAN RESOURCES DEPARTMENT

40

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

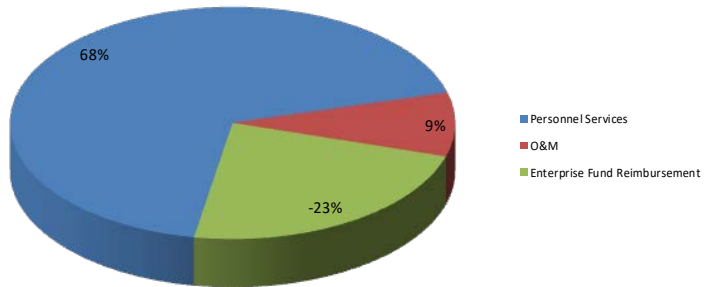
- Enhance Employee Self-Service functionality for employees
- ACH processing of vendor payables
- Provide training opportunities for all employees and Management Team
- Participate in Human Resources and Payroll training
- Procedures manual for Payroll
- Continue unification of Human Resources and Payroll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

LINE-ITEM HIGHLIGHTS

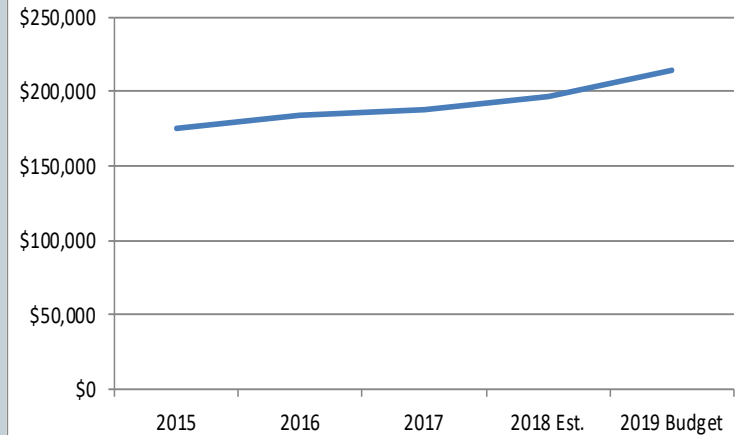
The operating budget for the Human Resources Department is reduced by an intra-city reimbursement for services provided to the Enterprise Funds of the City. This presentation is made to comply with financial reporting requirements prescribed by the Utah State Auditor's Office and the Governmental Accounting Standards Board (GASB). The budget for 2018-2019 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.

HUMAN RESOURCES BUDGET GRAPHS

FY 2018-2019 Human Resources Budget



Budget History (Less Capital)



HUMAN RESOURCES BUDGET

42

Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
HUMAN RESOURCES											
PERSONNEL SERVICES											
104134 411000	Salaries - Perm Employees	101,626	108,902	111,182	58,547	57,375	115,922	117,944		125,824	7,880
104134 413010	Fica Taxes	7,959	8,535	8,697	4,536	4,441	8,977	9,366		9,969	603
104134 413020	Employee Medical Ins	14,985	16,486	17,089	10,339	10,762	21,101	17,379		24,909	7,530
104134 413030	Employee Life Ins	579	616	636	298	313	611	725		769	44
104134 413040	State Retirement & 401 K	19,340	20,754	21,202	11,165	10,924	22,089	22,492		23,240	748
104134 425300	Vehicle Allowance	4,500	4,515	4,501	2,084	2,244	4,328	4,489		4,489	0
104134 491640	WorkersCompPremiumCharge-ISF	327	343	349	183	178	361	354		377	23
TOTAL PERSONNEL SERVICES		149,317	160,150	163,656	87,152	86,237	173,389	172,749	0	189,577	16,828
OPERATIONS & MAINTENANCE											
104134 421000	Books Subscr & Mmbrshp	1,035	778	968	428	450	878	900		900	0
104134 423000	Travel & Training	2,026	2,376	4,709	759	3,272	4,031	4,025		4,025	0
104134 424000	Office Supplies	3,015	3,609	3,179	657	1,938	2,595	3,075		3,000	(75)
104134 425000	Equip Supplies & Maint	7,348	2,993	739	253	447	700	750		750	0
104134 426000	Bldg & Grnd Suppl & Maint	3,641	3,816	3,816	1,537	2,213	3,750	3,800		3,800	0
104134 428000	Telephone Expense	332	1,100	1,065	576	1,005	1,581	1,250		1,600	350
104134 429200	Computer Software	6,034	7,359	7,711	8,018	0	8,018	7,950		8,335	385
104134 429300	Computer	441	788	842	673	124	797	850		823	(27)
104134 451100	Insurance & Surety Bonds	1,468	1,381	1,447	1,042	0	1,042	1,475		1,475	0
104134 461000	Miscellaneous Expense	77	89	42	113	30	143	100		100	0
TOTAL OPER. & MAINT.		25,416	24,289	24,518	14,056	9,479	23,535	24,175	0	24,808	633
TOTAL HUMAN RESOURCES - GENERAL FUND		174,733	184,439	188,174	101,208	95,716	196,924	196,924	0	214,385	17,461
Enterprise Fund Reimbursement - Administrative Services											
104134 496200	Admin Services ReimbAdjustment	(58,563)	(67,641)	(63,123)	(30,248)	(30,248)	(60,496)	(60,496)		(64,422)	(3,926)
Total Enterprise Fund Reimbursement - Admin. Services		(58,563)	(67,641)	(63,123)	(30,248)	(30,248)	(60,496)	(60,496)	0	(64,422)	(3,926)
TOTAL ADJUSTED HUMAN RESOURCES - GENERAL FUND		116,170	116,798	125,051	70,960	65,468	136,428	136,428	0	149,963	13,535
CAPITAL PROJECTS											
TOTAL HUMAN RESOURCES - CAPITAL		0	0	0	0	0	0	0	0	0	0
BUDGET SUMMARY											
104134	Human Resources - General Fund	116,170	116,798	125,051	70,960	65,468	136,428	136,428	0	149,963	13,535
454134	Human Resources - Capital Proj. Fund	0	0	0	0	0	0	0	0	0	0
TOTAL HUMAN RESOURCES - GENERAL & CAPITAL		116,170	116,798	125,051	70,960	65,468	136,428	136,428	0	149,963	13,535

HUMAN RESOURCES ORGANIZATIONAL CHART

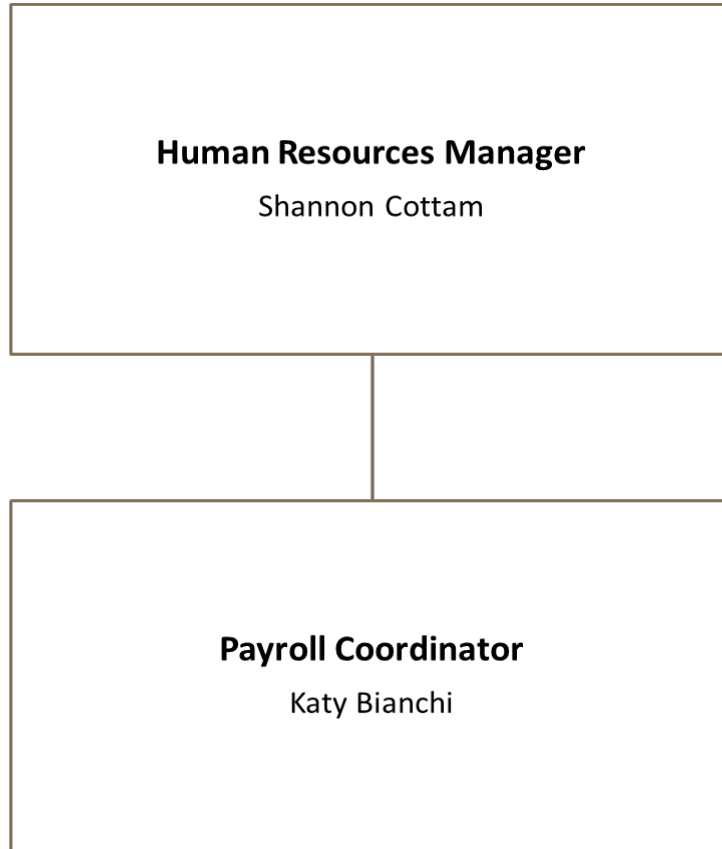
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Human Resources Manager

Shannon Cottam

Payroll Coordinator

Katy Bianchi



INFORMATION TECHNOLOGY DEPARTMENT

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

INFORMATION TECHNOLOGY DEPARTMENT (Continued)

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LINE-ITEM HIGHLIGHTS

Personnel Services

Payroll expenses have increased due a projected COLA, one 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

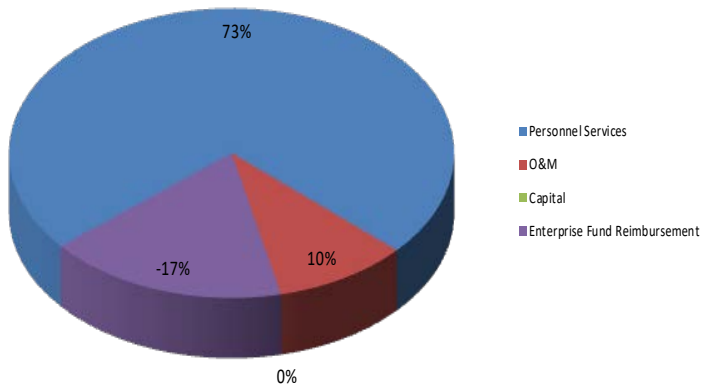
Communication Room / Computer Room Upgrade

We have wanted to upgrade our Server Room and Communications room for several years. We had budgeted to do some of this work in the 2017-2018 Budget year, but we were told the City Hall Remodel would be happening soon. Since these upgrades are to be included in the remodel, we have not included any funds for Capital Improvements.

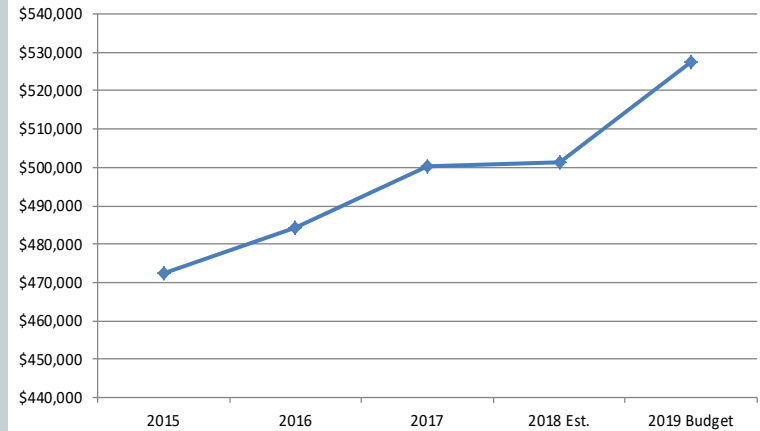
Note: We are concerned about the network equipment that may be needed if City Hall personnel are moved to another location. We will need firewall equipment and redundant network switches in order to setup an additional location which would then be tied into our main servers. We do have the equipment we need for our current operations. But it will be critical to have a complete duplication of equipment in a secondary location to facilitate the seamless relocation of personnel and computers.

INFORMATION TECHNOLOGY BUDGET GRAPHS

FY 2018-2019 Information Technology Budget



Budget History (Less Capital)



INFORMATION TECHNOLOGY BUDGET

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Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
PERSONNEL SERVICES											
104136 411000	Salaries - Perm Employees	270,429	235,465	279,585	136,540	148,467	285,008	288,182		301,124	12,942
104136 412000	Salaries-Temp & Part-Time	13,447	15,969	15,817	6,955	9,636	16,591	14,914		15,361	447
104136 413010	Fica Taxes	21,113	18,889	22,136	10,734	11,771	22,505	23,530		24,554	1,024
104136 413020	Employee Medical Ins	43,547	42,096	50,667	23,628	27,907	51,535	53,952		59,562	5,610
104136 413030	Employee Life Ins	1,482	1,324	1,581	737	946	1,683	1,735		1,809	74
104136 413040	State Retirement & 401 K	49,780	44,839	52,955	25,791	28,041	53,832	54,956		57,424	2,468
104136 425300	Vehicle Allowance	4,500	4,515	4,501	2,084	2,417	4,501	4,489		4,489	0
104136 491640	WorkersCompPremiumCharge-ISF	871	775	907	440	486	926	909		949	40
TOTAL PERSONNEL SERVICES		405,169	363,872	428,150	206,910	229,672	436,581	442,667	0	465,273	22,606
OPERATIONS & MAINTENANCE											
104136 421000	Books Subscr & Mmbrshp	719	200	498	0	0	0	350		350	0
104136 423000	Travel & Training	2,625	16,759	3,097	8,630	250	8,880	3,400		3,400	0
104136 424000	Office Supplies	773	1,113	1,653	1,093	0	1,093	750		750	0
104136 425000	Equip Supplies & Maint	6,957	46,746	17,197	6,925	7,500	14,425	14,790		14,790	0
104136 426000	Bldg & Grnd Suppl & Maint	10,231	11,876	10,059	3,838	5,000	8,838	9,000		9,000	0
104136 428000	Telephone Expense	6,084	8,613	9,340	3,727	5,000	8,727	9,000		9,000	0
104136 429200	Computer Software	12,149	2,509	606	914	3,000	3,914	4,000		4,000	0
104136 429300	Computer Hardware	9,049	11,929	13,062	3,168	8,000	11,168	12,000		12,000	0
104136 431000	Profess & Tech Services	15,000	16,984	12,778	1,631	3,000	4,631	5,000		5,000	0
104136 451100	Insurance & Surety Bonds	3,757	3,672	3,845	3,121	0	3,121	3,845		3,845	0
104136 461000	Miscellaneous Expense	75	135	0	30	0	30	0		0	0
TOTAL OPER. & MAINT.		67,419	120,536	72,135	33,077	31,750	64,827	62,135	0	62,135	0
TOTAL INFORMATION TECHNOLOGY - GENERAL FUND		472,588	484,408	500,285	239,987	261,422	501,408	504,802	0	527,408	22,606
Enterprise Fund Reimbursement - Administrative Services											
104136 496200	Admin Services ReimbAdjustment	(38,152)	(44,093)	(96,427)	(53,222)	(53,222)	(106,444)	(106,444)		(111,574)	(5,130)
Total Enterprise Fund Reimbursement - Admin. Services		(38,152)	(44,093)	(96,427)	(53,222)	(53,222)	(106,444)	(106,444)	0	(111,574)	(5,130)
TOTAL ADJUSTED INFORMATION TECHNOLOGY - GENERAL FUND		434,436	440,315	403,858	186,765	208,200	394,964	398,358	0	415,834	17,476
INFORMATION TECHNOLOGY - CAPITAL PROJECTS											
454136 474500	Machinery & Equipment	107,687	67,410	49,696	(474)	40,000	39,526	40,000		0	(40,000)
TOTAL INFORMATION TECHNOLOGY - CAPITAL		107,687	67,410	49,696	(474)	40,000	39,526	40,000	0	0	(40,000)
BUDGET SUMMARY											
104136	Information Systems - Gen. Fund	434,436	440,315	403,858	186,765	208,200	394,964	398,358	0	415,834	17,476
454136	Information Systems - Capital Proj.	107,687	67,410	49,696	(474)	40,000	39,526	40,000	0	0	(40,000)
TOTAL INFORMATION TECHNOLOGY- GENERAL & CAPITAL		542,123	507,725	453,554	186,291	248,200	434,490	438,358	0	415,834	(22,524)

INFORMATION TECHNOLOGY ORGANIZATIONAL CHART

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Information Systems Manager

Alan M. West

Systems Analyst

Greg Martin

Computer Technician / Purchasing

(Part-time)

Ira Beal

**Network / Telephone System
Administrator**

Dan Urban

FINANCE DEPARTMENT

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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).
- Prepare the accounting records, financial analysis, and State compliance records for the annual independent audits for both the City and SDRD.
- Prepare the annual Comprehensive Annual Financial Report (CAFR) for the City and ensure that it meets the high reporting standards required to achieve the CAFR award from the Government Finance Officers Association (GFOA).
- 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 SDRD.

FINANCE DEPARTMENT (Continued)

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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 and a 3% cost-of-living adjustment.

Acct# 413020-Employee Medical Insurance

This account reflects an estimated 10% increase in health insurance premiums.

Operations and Maintenance

Acct# 431000-Profess & Tech Services

The government accounting standards require that the City's liability for its Other Postemployment Benefits (OPEB) plan be fully analyzed biannually by an independent actuary with interim updates in-between full-analysis years. Fiscal Year 2019 is another full-analysis year and the General Fund's portion of the full \$8,100 actuarial valuation cost is \$2,900 and will be budgeted entirely out of Finance.

Acct# 431050-Credit Card Merchant Fees

The City allocates credit card fees to departments based primarily on the volume of their utility payments. The allocation was reevaluated during fiscal year 2018 and it was discovered that the General Fund should have a portion of the credit card fees as it is the recipient all of the municipal energy sales and use tax revenues derived from electric metered sales, which can be collected through credit cards. As such the allocation was adjusted and the full General Fund portion will be budgeted out of Finance.

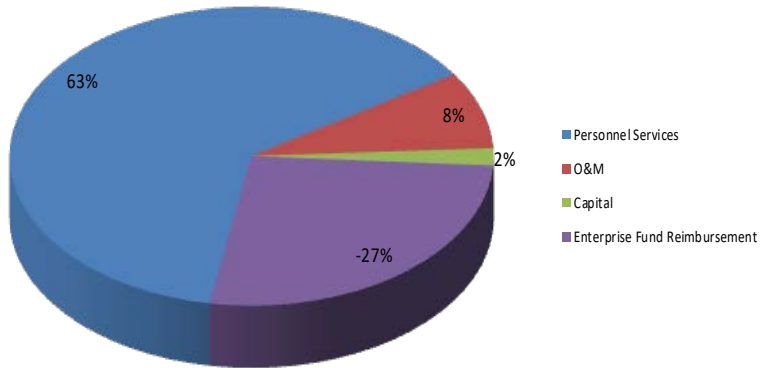
Enterprise Fund Reimbursement - Administrative Services

Acct# 46200-Admin Services Adjustment

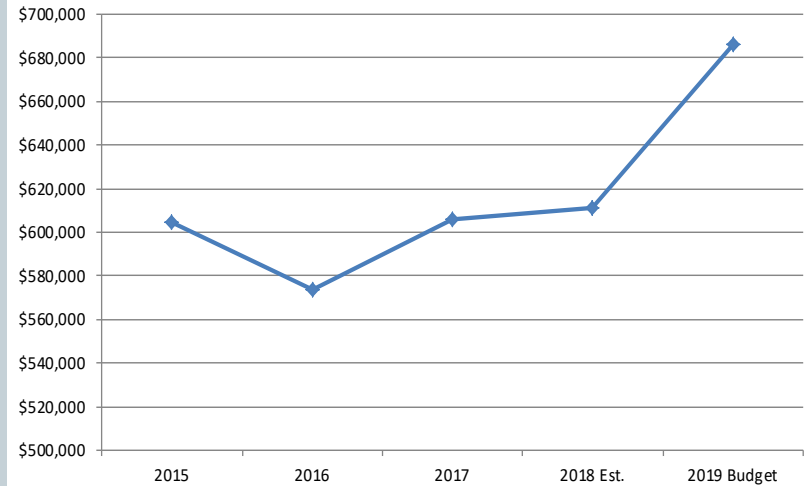
In 2015, the City implemented GASB codification 1800.102, requiring that interfund reimbursements for administrative services charged to Enterprise Funds be recognized as a reduction of expenditures rather than as a charge for service revenue. This account has been set up to offset Finance Department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

FINANCE DEPARTMENT BUDGET GRAPHS

FY 2018-2019 Finance Budget



Budget History (Less Capital)



FINANCE DEPARTMENT BUDGET

	Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change	
1	FINANCE												
5	PERSONNEL SERVICES												
6	104140	411000	Salaries - Perm Employees	358,140	326,828	344,542	173,638	182,941	356,578	363,617	386,015	22,398	
7	104140	412000	Salaries-Temp & Part-Time	15,478	17,994	19,185	9,438	10,807	20,245	20,470	22,139	1,669	
8	104140	413010	Fica Taxes	27,322	24,716	26,231	12,870	14,700	27,571	30,069	31,911	1,842	
9	104140	413020	Employee Medical Ins	54,027	61,040	65,502	31,127	22,860	53,987	71,936	79,416	7,480	
10	104140	413030	Employee Life Ins	1,858	1,910	1,963	928	1,173	2,101	2,178	2,305	127	
11	104140	413040	State Retirement & 401 K	58,467	60,151	63,329	31,910	33,613	65,523	69,342	73,613	4,271	
12	104140	413060	Unemployment Reimb	0	0	5,256	539	0	539	0	0	0	
13	104140	425300	Vehicle Allowance	8,483	9,030	9,001	4,168	4,834	9,002	8,978	8,978	0	
14	104140	491640	WorkersCompPremiumCharge-ISF	1,854	1,066	1,122	564	601	1,165	1,152	1,224	72	
15	TOTAL PERSONNEL SERVICES			525,630	502,733	536,133	265,182	271,529	536,711	567,742	0	605,601	37,859
17	OPERATIONS & MAINTENANCE												
18	104140	421000	Books Subscr & Mmbrshp	1,696	1,045	1,191	305	750	1,055	1,200	1,200	0	
19	104140	423000	Travel & Training	7,414	8,403	6,093	2,482	6,500	8,982	9,300	9,000	(300)	
20	104140	424000	Office Supplies	4,632	4,187	3,911	1,214	1,600	2,814	4,400	4,000	(400)	
21	104140	425000	Equip Supplies & Maint	11,358	3,157	3,335	298	2,200	2,498	2,800	2,800	0	
22	104140	426000	Bldg & Grnd Suppl & Maint	9,832	9,545	9,544	3,844	5,590	9,434	9,000	9,600	600	
23	104140	428000	Telephone Expense	540	1,557	2,149	1,017	1,170	2,187	2,200	2,200	0	
24	104140	429200	Computer Software	16,997	19,565	20,521	21,760	0	21,760	21,760	22,837	1,077	
25	104140	429300	Computer Hardware	2,142	2,405	1,848	1,725	350	2,075	2,795	1,715	(1,080)	
26	104140	431000	Profess & Tech Services	0	0	2,891	0	1,000	1,000	0	2,900	2,900	
27	104140	431040	Bank & Investment Account Fees	0	0	2,671	1,234	1,200	2,434	2,340	2,500	160	
28	104140	431050	Credit Card Merchant Fees	0	0	0	2,058	3,084	5,142	0	6,500	6,500	
29	104140	431100	Legal And Auditing Fees	16,741	15,850	9,665	10,673	0	10,673	10,640	10,524	(116)	
30	104140	451100	Insurance & Surety Bonds	4,998	4,352	4,557	3,144	0	3,144	4,649	3,364	(1,285)	
31	104140	461000	Miscellaneous Expense	2,594	1,086	1,487	779	450	1,229	1,300	1,300	0	
32	TOTAL OPER. & MAINT.			78,946	71,151	69,863	50,531	23,894	74,425	72,384	0	80,440	8,056
34	TOTAL FINANCE - GENERAL FUND			604,576	573,884	605,996	315,713	295,423	611,136	640,126	0	686,041	45,915
36	Enterprise Fund Reimbursement - Administrative Services												
37	104140	496200	Admin Services ReimbAdjustment	(153,832)	(165,408)	(222,285)	(121,740)	(121,740)	(243,479)	(243,479)	(257,243)	(13,764)	
38	Total Enterprise Fund Reimbursement - Admin. Service:			(153,832)	(165,408)	(222,285)	(121,740)	(121,740)	(243,479)	(243,479)	0	(257,243)	(13,764)
40	TOTAL ADJUSTED FINANCE - GENERAL FUND			450,744	408,476	383,711	193,973	173,683	367,657	396,647	0	428,798	32,151
42	FINANCE - CAPITAL PROJECTS												
43	454140	431040	Bank & Investment Account Fees	0	0	17,291	8,836	8,892	17,728	17,640	17,900	260	
44	454140	474500	Machinery & Equipment	20,228	19,059	0	0	0	0	0	0	0	
45	TOTAL FINANCE - CAPITAL			20,228	19,059	17,291	8,836	8,892	17,728	17,640	0	17,900	0
47	BUDGET SUMMARY												
48	104140		Finance - General Fund	450,744	408,476	383,711	193,973	173,683	367,657	396,647	0	428,798	32,151
49	454140		Finance - Capital Projects	20,228	19,059	17,291	8,836	8,892	17,728	17,640	0	17,900	260
50	TOTAL FINANCE GENERAL & CAPITAL			470,972	427,535	401,002	202,809	182,575	385,385	414,287	0	446,698	32,411

FINANCE DEPARTMENT ORGANIZATIONAL CHART

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Finance Director

Tyson C. Beck, CPA

**Assistant Finance
Director/Deputy City Recorder**

David Burgoyne

Accounts Payable Clerk

Debbie Nackos

Finance/Recording Clerk

Nicole Dandurand

TREASURY DEPARTMENT

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 \$91 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 process efficiency. During the last year a concerted effort was made to reduce the number of incoming phone calls and the associated stress level of staff. Surveys were conducted to determine the cause of incoming phone calls and it was determined that taking payments was the number one reason and website issues were the second leading cause. A campaign was initiated to sign up more customers for “autopay” from their checking accounts that resulted and continues to result in more customers utilizing that option. The utility billing website was also significantly revamped to be more user friendly and help customers sign up for autopay. Consequently the number of incoming phone calls has been reduced from 162 per day to 114 per day average (a 30% reduction) and significantly reduced staff stress levels.

TREASURY DEPARTMENT (Continued)

GOALS & PROJECTS (CONTINUED)

The Treasury Department also spearheaded an effort at reducing mailing costs. Our yearly cost of printing and mailing utility bills has historically been established at \$110,000.00 for a number of years. A campaign to “Go Green” and receive utility bills by emails was undertaken. Mailers were sent out, the salutation on the utility billing telephone que included “Go Green” instructions, and the website was revamped to include encouragement and instructions for customers to sign up to “Go Green”. Consequently there has been a 10% reduction in the number of utility bills being printed and mailed each month and a corresponding cost reduction for the department.

The City Treasurer was elected to the office of Treasurer for the Utah Association of Public Treasurers during the last year and will serve as Secretary of that organization during the upcoming 2018-2019 fiscal year. As such he will be attending the national conference of the Association of Public Treasurers for the United States and Canada as a representative.

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 goal of the Department during Fiscal Year 2018 and in Fiscal Year 2019 is to continue improving customer service and process efficiencies. The overarching vision of the department is to provide world class service with home town values – friendly efficient service.

LINE-ITEM HIGHLIGHTS

Personnel Services

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

The Personnel Services category for the department reflects an overall 8.01% increase (\$32,436) resulting from merit increases for three of the five full time employees and the associated benefit accounts shown in the budget.

TREASURY DEPARTMENT (Continued)

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LINE-ITEM HIGHLIGHTS

Operations and Maintenance

Acct# 429200, 429300, 429300

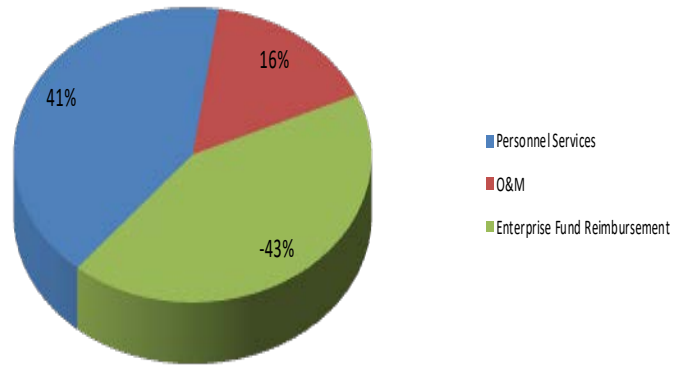
The operation and maintenance category decreased overall by 1.01% (\$2,345) due to an increase in email billing and corresponding reduction of utility billing mailing costs of \$10,000. Offsetting that gain are adjustments for uncollectible accounts to more accurately reflect actual costs, and a slight increase in travel budget to accommodate the City Treasurer attending the national Association of Public Treasurers conference.

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).

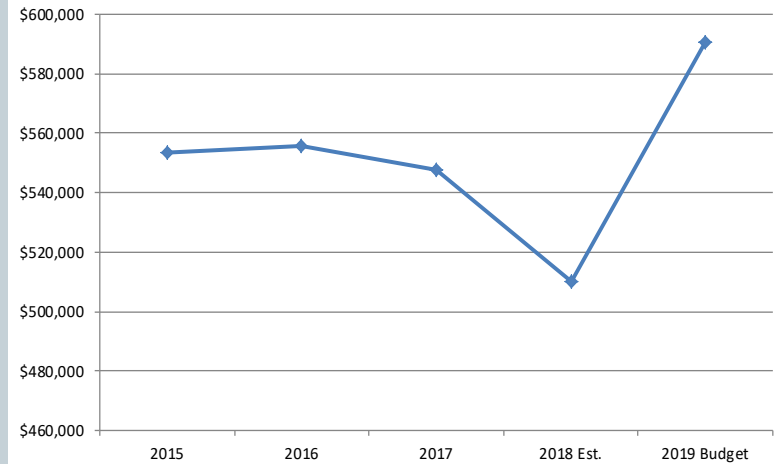
TREASURY DEPARTMENT ORGANIZATIONAL CHART

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FY 2018-2019 Treasury Budget



Budget History (Less Capital)



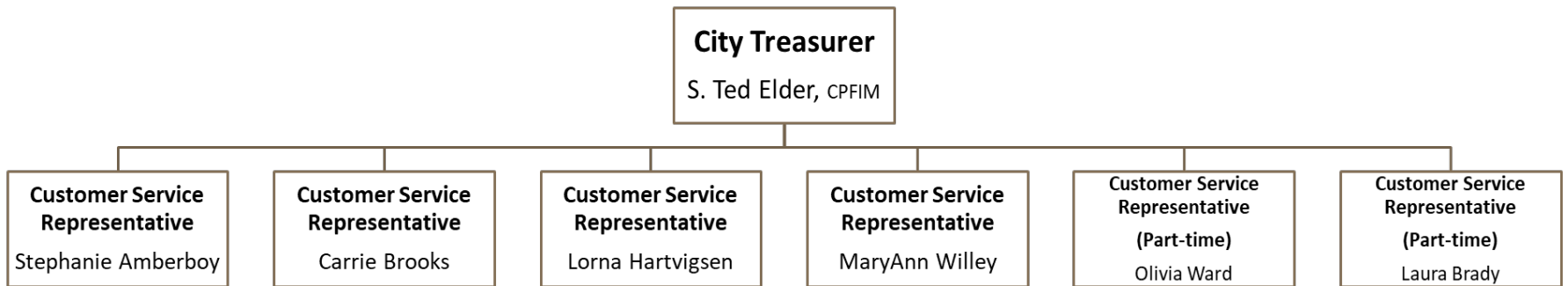
TREASURY DEPARTMENT BUDGET

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1	TREASURY		Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	1
2	Account Number	Account Description	2015	2016	2017	Actual	Estimate	2018 Est.	2018 Budget	Fiscal Year	2019 Budget	Change	2
3													3
4													4
5	PERSONNEL SERVICES												5
6	104143	411000	237,188	235,799	239,798	108,620	108,620	217,240	240,391		255,682	15,291	6
7	104143	412000	31,930	37,198	34,390	18,683	18,683	37,366	32,576		33,493	917	7
8	104143	413010	20,503	20,940	21,227	9,844	9,844	19,689	21,225		22,465	1,240	8
9	104143	413020	33,462	23,468	18,457	8,473	8,473	16,945	52,092		57,484	5,392	9
10	104143	413030	1,653	1,643	1,622	745	745	1,491	2,078		2,167	89	10
11	104143	413040	45,535	44,945	42,202	19,549	19,549	39,099	46,224		49,140	2,916	11
12	104143	425300	4,500	4,526	4,501	2,084	2,084	4,168	4,489		4,489	0	12
13	104143	491640	826	838	979	390	390	780	819		868	49	13
14	TOTAL PERSONNEL SERVICES		375,596	369,357	363,175	168,389	168,389	336,778	399,894	0	425,788	25,894	14
15	OPERATIONS & MAINTENANCE												15
16	104143	421000	488	225	779	602	0	602	250		500	250	16
17	104143	423000	3,520	3,383	5,240	1,926	2,000	3,926	3,500		4,500	1,000	17
18	104143	424000	4,083	5,544	3,922	1,394	3,000	4,394	5,000		4,000	(1,000)	18
19	104143	425000	3,189	5,362	1,422	372	628	1,000	1,000		1,000	0	19
20	104143	426000	13,372	14,411	14,026	5,655	6,345	12,000	12,000		12,000	0	20
21	104143	428000	1,727	2,054	2,318	1,542	1,500	3,042	2,000		3,000	1,000	21
22	104143	429050	122,543	114,705	108,661	53,195	56,000	109,195	110,000		100,000	(10,000)	22
23	104143	429200	17,610	23,724	29,553	25,418	0	25,418	26,333		27,738	1,405	23
24	104143	429300	3,907	4,323	2,331	3,507	0	3,507	1,716		1,716	0	24
25	104143	451100	4,296	4,221	4,421	2,304	2,196	4,500	4,500		4,500	0	25
26	104143	452300	2,720	7,191	10,231	2,351	2,000	4,351	0		5,000	5,000	26
27	104143	461000	341	964	1,523	347	1,100	1,447	1,000		1,000	0	27
28	104143	463000	0	83	4	(1)	0	(1)	0		0	0	28
29	TOTAL OPER. AND MAINT.		177,796	186,189	184,432	98,611	74,769	173,380	167,299	0	164,954	(2,345)	29
30	TOTAL TREASURY - GEN. FUND		553,392	555,546	547,607	267,000	243,158	510,158	567,193	0	590,742	23,549	30
31	Enterprise Fund Reimbursement - Administrative Services												31
32	104143	496200	(324,927)	(264,637)	(289,667)	(212,672)	(212,672)	(425,344)	(425,344)		(441,756)	(16,412)	32
33	Total Enterprise Fund Reimbursement - Admin. Services		(324,927)	(264,637)	(289,667)	(212,672)	(212,672)	(425,344)	(425,344)	0	(441,756)	(16,412)	33
34	TOTAL ADJUSTED TREASURY - GENERAL FUND		228,465	290,909	257,940	54,328	30,486	84,814	141,849	0	148,986	7,137	34
35	TREASURY - CAPITAL PROJECTS												35
36	TOTAL TREASURY - CAP. PROJ.		0	0	0	0	0	0	0	0	0	0	36
37	BUDGET SUMMARY												37
38	104143	Treasury - General Fund	228,465	290,909	257,940	54,328	30,486	84,814	141,849	0	148,986	7,137	38
39	454143	Treasury - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0	39
40	TOTAL TREASURY GENERAL & CAPITAL		228,465	290,909	257,940	54,328	30,486	84,814	141,849	0	148,986	7,137	40

TREASURY DEPARTMENT ORGANIZATIONAL CHART

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GOVERNMENT BUILDINGS DEPARTMENT

60

OVERVIEW

The Bountiful City Building Maintenance Department is responsible for keeping city-owned buildings in good working order including city-owned office buildings, Bountiful Davis Arts Center, 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 2017 included:

- Salvaged HVAC from Stoker School, April 2017
- Salvaged and repurposed heat tape sensors/equipment from Stoker, installed at Golf Course, April 2017
- New pumps/electric/supply lines for Public Safety Fountain, April 2017
- Upgraded plumbing and valves at 3 Parks Bathrooms (Sessions, North Canyon, Eggett) May-June 2017
- Repurposed old HVAC from Stoker School for install on Streets Building, June 2017
- Assisted with IT in upgrade at Public Safety Dispatch Center, August 2017
- Installed new soft water system at Public Safety, September 2017

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.

2018 Projects

Replace internal sewer/drain lines at Golf Course Club House

Over the last season and through the winter leaks have been developing in the drainage pipes under the concessions area of the clubhouse. These pipes will be inspected and replaced.

GOVERNMENT BUILDINGS DEPARTMENT (Continued)

61

GOALS & PROJECTS

Repair brick/stone work at City Hall/Public Safety buildings

The rock fascia at City Hall and Public Safety buildings has started falling off do to freeze thaw action of our winters. We will exam the rock work in general and reattach the failing stonework as needed.

Upgrade exterior lights at Streets and Public Safety Buildings to LED

In an effort to be more cost effective and efficient we will be replacing old lighting with ne high efficient LED lights.

Epoxy Park bathroom floors

We will be working with the Parks Department to upgrade and refinish 2 bathrooms; 1 at Eggett Park and 1 at Cheese Park.

LINE-ITEM HIGHLIGHTS

Personnel Services:

This \$4,741 increase is being requested to cover the costs associated with employee merit raises, cost of living increase, taxes, medical insurance, retirement and workers' compensation insurance as per Human Resource estimates.

Operations and Maintenance:

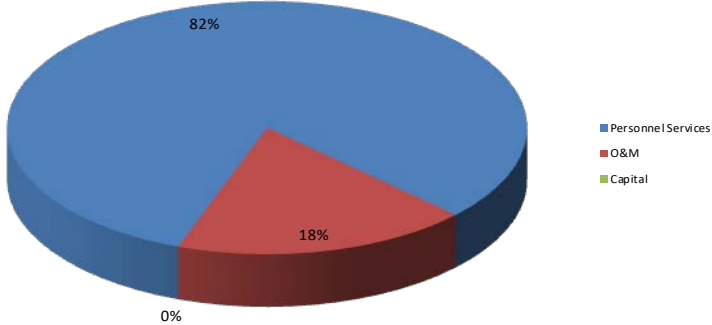
No requests are being made.

Capital Improvements and Equipment:

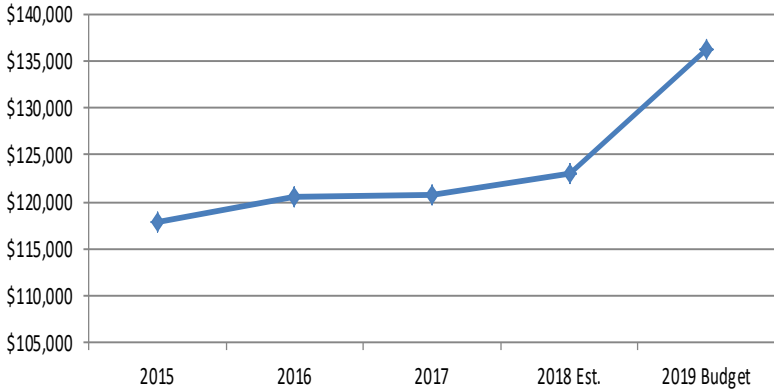
No requests are being made.

GOVERNMENT BUILDINGS BUDGET GRAPHS

FY 2018-2019 Government Buildings Budget



**Budget History
(Less Capital)**



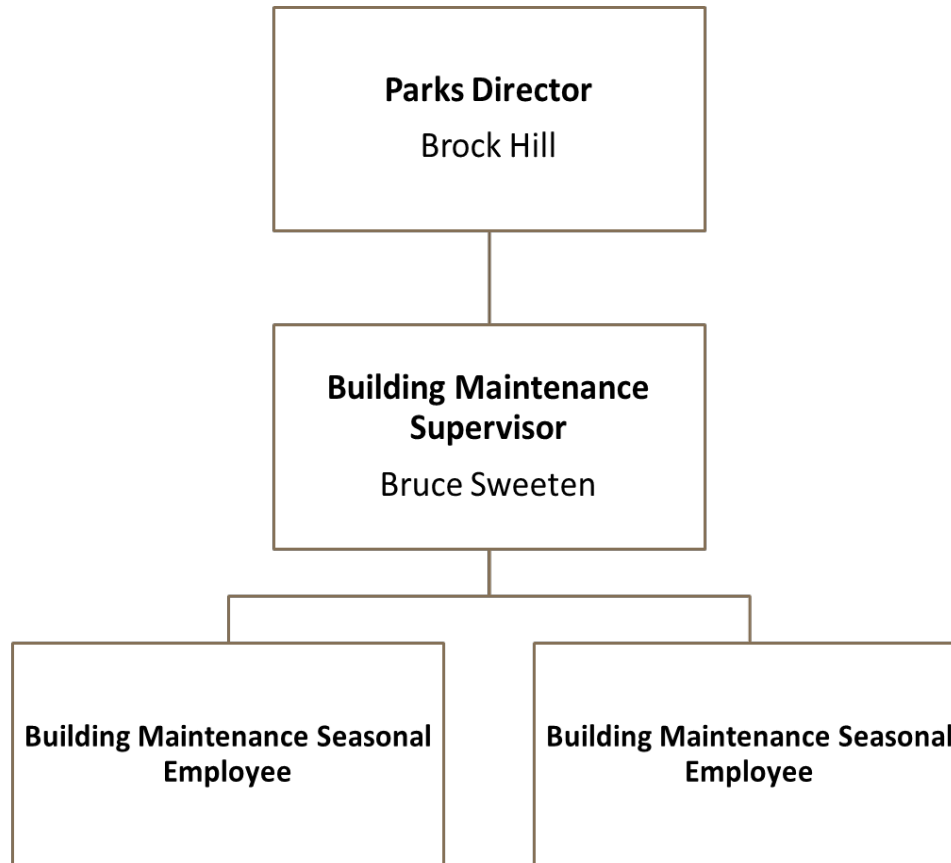
GOVERNMENT BUILDINGS BUDGET

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1	GOVERNMENT BUILDINGS											1		
2												2		
3	Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change	3	
4												4		
5	PERSONNEL SERVICES											5		
6	104160	411000	Salaries - Perm Employees	59,116	61,019	62,807	28,512	32,742	61,254	61,854	64,377	2,523	6	
7	104160	412000	Salaries-Temp & Part-Time	8,674	10,575	3,056	0	5,000	5,000	10,500	10,500	0	7	
8	104160	413010	Fica Taxes	4,933	5,219	4,753	2,048	3,487	5,535	5,535	5,728	193	8	
9	104160	413020	Employee Medical Ins	12,031	13,229	13,564	6,420	7,694	14,114	14,114	15,568	1,454	9	
10	104160	413030	Employee Life Ins	325	331	338	156	215	371	371	386	15	10	
11	104160	413040	State Retirement & 401 K	11,257	11,608	11,976	5,437	6,358	11,795	11,795	12,276	481	11	
12	104160	491640	WorkersCompPremiumCharge-ISF	1,362	1,439	1,327	575	1,596	2,171	2,171	2,246	75	12	
13	TOTAL PERSONNEL SERVICES			97,699	103,420	97,821	43,149	57,092	100,241	106,340	0	111,081	4,741	13
14												14		
15	OPERATIONS & MAINTENANCE											15		
16	104160	423000	Travel & Training	0	69	(95)	0	0	0	1,500	1,500	0	16	
17	104160	424000	Office Supplies	203	59	178	43	0	43	50	50	0	17	
18	104160	425000	Equip Supplies & Maint	4,882	4,737	2,981	946	4,200	5,146	5,700	5,700	0	18	
19	104160	426000	Bldg & Grnd Suppl & Maint	12,477	10,018	17,395	4,225	11,000	15,225	15,500	15,500	0	19	
20	104160	428000	Telephone Expense	145	351	63	0	200	200	250	250	0	20	
21	104160	431400	Landfill Fees	0	0	0	0	30	30	60	60	0	21	
22	104160	448000	Operating Supplies	2,229	1,542	2,433	816	1,184	2,000	2,000	2,000	0	22	
23	104160	461000	Miscellaneous Expense	147	0	60	0	60	60	60	60	0	23	
24	104160	474500	Machinery & Equipment	0	432	0	0	0	0	0	0	0	24	
25	TOTAL OPER. & MAINT.			20,083	17,209	23,015	6,030	16,674	22,704	25,120	0	25,120	0	25
26												26		
27	GOVT BLDGS - GEN. FUND			117,782	120,629	120,836	49,179	73,766	122,945	131,460	0	136,201	4,741	27
28												28		
29	Enterprise Fund Reimbursement - Administrative Services											29		
30	104160	496200	Admin Services ReimbAdjustment	0	0	0	(7,556)	(7,556)	(15,112)	(15,111)	(15,754)	(643)	30	
31	Total Enterprise Fund Reimbursement - Admin. Services			0	0	0	(7,556)	(7,556)	(15,112)	(15,111)	0	(15,754)	(643)	31
32												32		
33	TOTAL ADJUSTED GOV'T BLDGS - GENERAL FUND			117,782	120,629	120,836	41,623	66,210	107,833	116,349	0	120,447	4,098	33
34												34		
35	GENERAL GOV'T BLDGS - CAPITAL PROJECTS											35		
36	454160	474500	Machinery & Equipment	0	34,200	17,919	0	0	0	0	0	0	36	
37	TOTAL GOVT BLDGS - CAP.			0	34,200	17,919	0	0	0	0	0	0	0	37
38												38		
39	BUDGET SUMMARY											39		
40	104160	Gen. Govt. Buildings - Gen. Fund		117,782	120,629	120,836	41,623	66,210	107,833	116,349	0	120,447	4,098	40
41	454160	Gen. Govt. Buildings - Capital Proj.		0	34,200	17,919	0	0	0	0	0	0	0	41
42	TOTAL GOVT BLDGS - GEN & CAP			117,782	154,829	138,755	41,623	66,210	107,833	116,349	0	120,447	4,098	42

GOVERNMENT BUILDINGS ORGANIZATIONAL CHART

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POLICE DEPARTMENT

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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
Successful Centerville Police Communications Integration
Implement new eForce Records Management System
ProQA Emergency Medical Software Enhancement
Supervisor/Employee Development Training
Enhance Bountiful City's Emergency Preparedness Program
Initiate *Utah Chiefs of Police Association Accreditation Program*
Finish Budget Year within Budget

POLICE DEPARTMENT (Continued)

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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 FY2019 budget is essentially unchanged from FY2018, with the exceptions as follows:

Acct # 104210-411000, 412000, 413010, 413020, 413030, 413040, 414000, 491640

These are payroll accounts affected by cost increases due to two additional dispatch employees, merits, retirement, FICA, medical insurance premiums, life insurance, uniform allowance and workers comp.

Acct # 104210-431600, 451100

These are operations and maintenance account increases due to a 5% building insurance premium increase and a 10% animal control increase.

Acct #104217 -411110, 411120, 411130, 413010, 413030, 413040, 491640

These are school resource officer payroll decreases due to different officers in the high schools at a lower wage.

Acct #104217 -413020

This is a school resource increase due to medical insurance premiums.

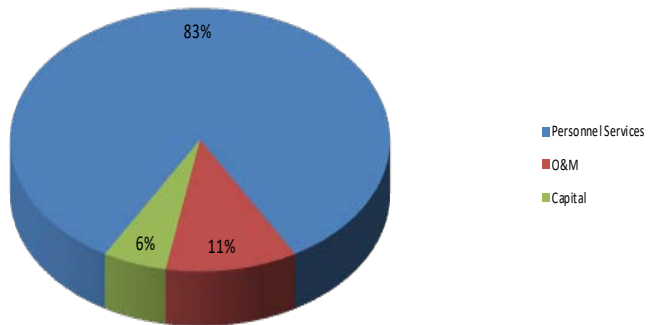
Acct # 104218-411100

This is revenue funded by the state for alcohol programs. FY2019 was increased by \$3,952 for a total of \$36,480.

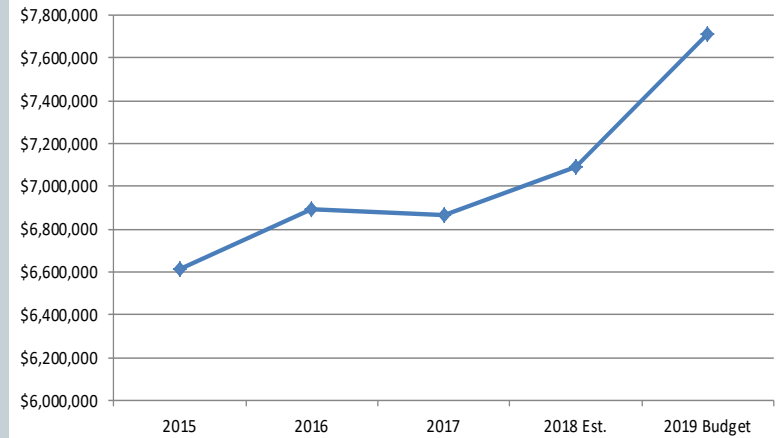
POLICE DEPARTMENT BUDGET GRAPHS

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FY 2018-2019 Police Budget



Budget History (Less Capital)



POLICE DEPARTMENT BUDGET

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Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
PERSONNEL SERVICES											
104210 411000	Salaries - Perm Employees	348,094	342,610	365,449	165,567	196,765	362,332	363,599		487,020	123,421
104210 411100	Salaries - Officer	2,184,044	2,322,549	2,302,740	1,091,966	1,306,489	2,398,455	2,361,770		2,504,977	143,207
104210 411400	Salaries - Spec Protect	8,734	10,036	5,406	4,953	6,003	10,956	3,700		3,700	0
104210 412000	Salaries-Temp & Part-Time	79,399	85,187	62,116	24,655	35,175	59,830	71,539		75,890	4,351
104210 413010	Fica Taxes	229,011	238,771	238,103	112,846	121,330	234,176	253,154		274,071	20,917
104210 413020	Employee Medical Ins	628,597	669,697	636,234	290,566	363,017	653,583	692,288		890,033	197,745
104210 413030	Employee Life Ins	15,855	16,727	16,639	7,688	9,537	17,225	19,565		21,237	1,672
104210 413040	State Retirement & 401 K	1,019,987	1,065,407	1,060,677	507,808	650,000	1,157,808	1,318,226		1,433,219	114,993
104210 413060	Unemployment Reimb	0	0	0	0	0	0	0		0	0
104210 414000	Uniform Allowance	31,817	33,055	30,803	13,989	20,487	34,476	34,476		36,594	2,118
104210 425300	Vehicle Allowance	0	(132)	0	0	0	0	0		0	0
104210 491640	WorkersCompPremiumCharge-ISF	47,434	50,255	49,642	23,490	26,415	49,905	49,905		53,152	3,247
TOTAL PERSONNEL SERVICES		4,592,973	4,834,161	4,767,807	2,243,527	2,735,218	4,978,745	5,168,222	0	5,779,893	611,671
OPERATIONS & MAINTENANCE											
104210 415000	Employee Education Reimb	0	12,241	9,031	272	8,731	9,003	17,500		17,500	0
104210 421000	Books Subscr & Mmbrshp	3,389	2,803	1,050	642	3,317	3,959	3,959		3,959	0
104210 422000	Public Notices	10,688	12,758	3,059	907	4,093	5,000	5,000		5,000	0
104210 423000	Travel & Training	46,135	38,846	43,113	19,535	26,143	45,678	21,678		21,678	0
104210 424000	Office Supplies	15,805	14,476	14,729	3,051	11,000	14,051	12,000		12,000	0
104210 425000	Equip Supplies & Maint	111	68	2,738	0	0	0	0		0	0
104210 425200	Communication Equip Maint	63,993	63,696	42,904	6,222	32,616	38,838	28,838		28,838	0
104210 425410	Fuel And Oil	89,924	61,687	57,384	35,645	45,036	80,681	91,854		91,854	0
104210 425430	Service & Parts	105,310	107,169	123,005	22,759	95,741	118,500	65,000		65,000	0
104210 425500	Terminal Maint & Queries	78,199	78,875	95,310	12,549	67,972	80,521	80,521		80,521	0
104210 426000	Bldg & Grnd Suppl & Maint	115,879	118,658	90,006	36,275	72,000	108,275	63,331		63,331	0
104210 426010	Tire House Maintenance	14,867	7,889	4,500	1,535	5,000	6,535	4,019		4,019	0
104210 427000	Utilities	123,281	112,390	129,052	47,286	57,770	105,056	105,000		105,000	0
104210 427700	Utilities - Jeep Posse	4,258	3,816	3,995	1,903	2,417	4,320	2,500		2,500	0
104210 428000	Telephone Expense	29,801	28,210	23,911	11,068	18,113	29,181	29,181		29,181	0
104210 429300	Computer Hardware	4,479	3,172	2,852	938	4,864	5,802	5,802		5,802	0
104210 431050	Credit Card Merchant Fees	281	211	561	274	350	624	1,000		1,000	0
104210 431200	Informant & Intelligence	204	298	138	0	500	500	500		500	0
104210 431600	Animal Control Services	56,284	70,917	82,341	21,123	63,370	84,493	84,493		95,531	11,038
104210 432000	Examination & Evaluation	1,925	1,875	1,200	175	1,400	1,575	630		630	0
104210 445100	Public Safety Supplies	132,593	110,441	163,766	14,209	126,965	141,174	100,786		100,786	0

POLICE DEPARTMENT BUDGET (Continued)

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Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
POLICE											
104210 445300	Special Suppl Tech Svs	4,123	3,647	1,200	821	1,748	2,569	2,569		2,569	
104210 451100	Insurance & Surety Bonds	53,163	50,921	53,329	55,406	0	55,406	53,330		55,407	2,077
104210 461000	Miscellaneous Expense	2,732	3,175	4,266	961	1,300	2,261	600		600	0
TOTAL OPER. & MAINT.		959,438	910,256	955,455	293,557	650,446	944,003	780,091	0	793,206	13,115
TOTAL POLICE - GEN. FUND		5,552,411	5,744,417	5,723,262	2,537,084	3,385,664	5,922,748	5,948,313	0	6,573,099	624,786
POLICE - RESERVE OFFICER PROGRAM											
PERSONNEL SERVICES											
104215 411100	Salaries - Officer	11,113	12,978	4,026	2,974	4,614	7,588	7,756		7,756	0
104215 413010	Fica Taxes	860	1,007	316	232	375	607	639		639	0
104215 413030	Employee Life Ins	937	1,080	905	364	460	824	850		850	0
104215 413040	State Retirement & 401 K	0	30	0	0	0	0	0		0	0
104215 414000	Uniform Allowance	468	119	0	433	167	600	600		600	0
104215 491640	WorkersCompPremiumCharge-ISF	225	261	83	61	94	155	155		155	0
TOTAL PERSONNEL SERVICES		13,603	15,475	5,329	4,064	5,710	9,774	10,000	0	10,000	0
OPERATIONS & MAINTENANCE											
104215 423000	Travel & Training	179	0	0	0	0	0	0		0	0
104215 432000	Examination & Evaluation	300	0	0	0	0	0	0		0	0
104215 445100	Public Safety Supplies	0	196	0	0	0	0	0		0	0
104215 461000	Miscellaneous Expense	30	0	0	0	0	0	0		0	0
TOTAL OPER. & MAINT.		509	196	0	0	0	0	0	0	0	0
TOTAL RES. OFFICER - GEN. FUND		14,112	15,671	5,329	4,064	5,710	9,774	10,000	0	10,000	0
POLICE - CROSSING GUARDS											
PERSONNEL SERVICES											
104216 412000	Salaries-Temp & Part-Time	122,630	126,467	126,067	55,112	77,263	132,375	132,375		132,375	0
104216 413010	Fica Taxes	9,381	9,675	9,645	4,216	5,911	10,127	10,127		10,127	0
104216 413040	State Retirement & 401 K	26	4	31	0	0	0	0		0	0
104216 491640	WorkersCompPremiumCharge-ISF	2,453	2,530	2,522	1,102	1,546	2,648	2,648		2,648	0
TOTAL PERSONNEL SERVICES		134,489	138,676	138,264	60,431	84,720	145,151	145,150	0	145,150	0

POLICE DEPARTMENT BUDGET (Continued)

	Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change	
1	POLICE												1
2													2
3													3
4													4
5	OPERATIONS & MAINTENANCE												5
6	104216 445100	Public Safety Supplies	1,774	1,697	2,193	573	1,627	2,200	2,200		2,200	0	
7	104216 461000	Miscellaneous Expense	360	240	240	270	0	270	0		0	0	
8	TOTAL OPER. & MAINT.		2,134	1,937	2,433	843	1,627	2,470	2,200	0	2,200	0	
9													9
10	TOTAL CROSSING GUARDS - G. F.		136,623	140,613	140,697	61,274	86,347	147,621	147,350	0	147,350	0	
11													11
12	POLICE - PROS POLICE GRANT												12
13	PERSONNEL SERVICES												13
14	104217 411100	Salaries - Officer	3,739	0	20,235	26,054	0	26,054	0		0	0	
15	104217 411110	Salaries - SRO	108,724	116,553	127,891	38,629	66,323	104,952	103,024		100,303	(2,721)	
16	104217 411120	Salaries - PROS	58,629	66,822	74,256	29,391	40,592	69,983	95,882		94,796	(1,086)	
17	104217 411130	Salaries - PROS II	26,001	32,153	29,573	10,043	20,401	30,444	46,622		45,893	(729)	
18	104217 413010	Fica Taxes	14,597	15,955	18,589	7,688	11,171	18,859	18,859		18,437	(422)	
19	104217 413020	Employee Medical Ins	30,728	33,787	42,418	16,495	25,545	42,040	26,976		29,781	2,805	
20	104217 413030	Employee Life Ins	688	702	820	368	450	818	657		636	(21)	
21	104217 413040	State Retirement & 401 K	52,958	54,915	66,496	32,109	45,113	77,222	52,552		50,630	(1,922)	
22	104217 491640	WorkersCompPremiumCharge-ISF	3,934	4,314	5,044	2,085	2,525	4,610	4,911		4,801	(110)	
23	TOTAL PERSONNEL SERVICES		299,996	325,201	385,323	162,861	212,120	374,981	349,483	0	345,277	(4,206)	
24													24
25	OPERATIONS & MAINTENANCE												25
26	104217 445100	Public Safety Supplies	0	(300)	0	0	0	0	0		0	0	
27	TOTAL OPER. & MAINT.		0	(300)	0	0	0	0	0	0	0	0	
28													28
29	TOTAL PROS GRANT - GEN. FUND		299,996	324,901	385,323	162,861	212,120	374,981	349,483	0	345,277	(4,206)	
30													30
31	LIQUOR LAW ENFORCEMENT												31
32	PERSONNEL SERVICES												32
33	104218 411100	Salaries - Officer	9,653	14,590	13,583	4,340	28,188	32,528	32,528		36,480	3,952	
34	104218 411200	D.U.I Cases	10,487	10,624	10,228	5,000	3,333	8,333	3,062		3,062	0	
35	104218 413010	Fica Taxes	672	1,144	1,040	327	500	827	2,723		3,025	302	
36	104218 413020	Employee Medical Ins	0	254	619	165	0	165	0		791	791	
37	104218 413030	Employee Life Ins	1	0	0	0	0	0	0		0	0	
38	104218 413040	State Retirement & 401 K	95	124	75	10	0	10	0		0	0	
39	104218 491640	WorkersCompPremiumCharge-ISF	169	294	272	87	625	712	712		0	(712)	
40	TOTAL PERSONNEL SERVICES		21,077	27,031	25,818	9,930	32,646	42,576	39,025	0	43,358	4,333	

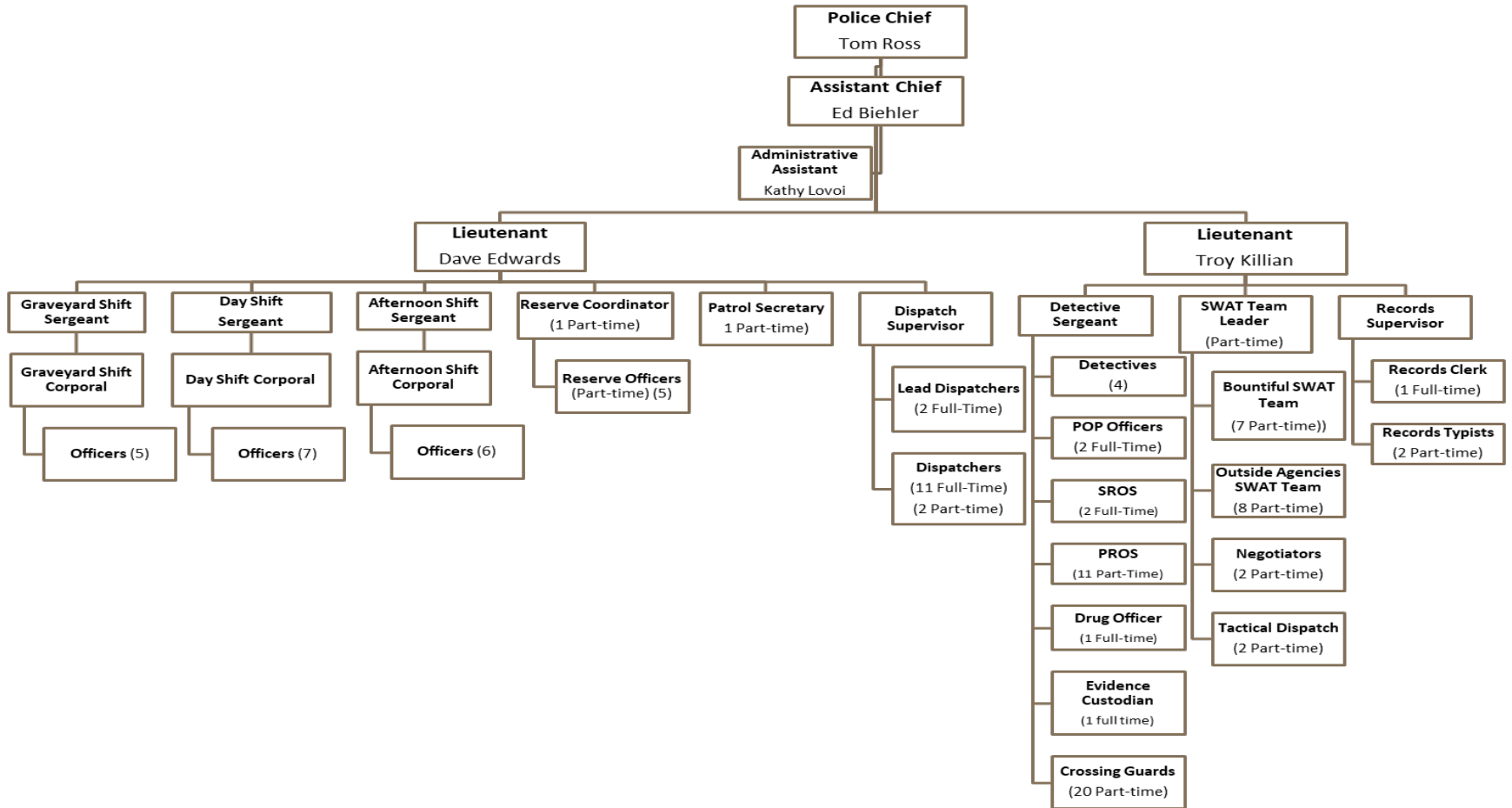
POLICE DEPARTMENT BUDGET (Continued)

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Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
BUDGET SUMMARY											
104210	Police	5,552,411	5,744,417	5,723,262	2,537,084	3,385,664	5,922,748	5,948,313	0	6,573,099	624,786
104215	Police Reserves	14,112	15,671	5,329	4,064	5,710	9,774	10,000	0	10,000	0
104216	Police Crossing Guards	136,623	140,613	140,697	61,274	86,347	147,621	147,350	0	147,350	0
104217	Police PROS Grant	299,996	324,901	385,323	162,861	212,120	374,981	349,483	0	345,277	(4,206)
104218	Liquor Law Enforcement	49,464	46,288	50,436	9,930	32,646	42,576	39,025	0	43,358	4,333
104219	Enhanced 911	564,253	620,529	562,140	263,181	332,290	595,471	595,000	0	595,000	0
TOTAL POLICE - GEN. FUND		6,616,859	6,892,419	6,867,187	3,038,394	4,054,777	7,093,171	7,089,171	0	7,714,084	624,913
454210	Police Capital Improvements	390,101	334,560	319,248	72,959	282,600	355,559	443,000	438,000	443,000	0
454215	Police Reserves	0	0	0	0	0	0	0	0	0	0
454217	Police PROS Grant	0	0	0	0	0	0	0	0	0	0
454219	Enhanced 911	0	0	0	0	0	0	0	0	0	0
TOTAL POLICE - CAP. PROJ.		390,101	334,560	319,248	72,959	282,600	355,559	443,000	438,000	443,000	0
TOTAL POLICE - GEN. & CAP.		7,006,960	7,226,979	7,186,435	3,111,353	4,337,377	7,448,730	7,532,171	438,000	8,157,084	624,913

POLICE DEPARTMENT ORGANIZATIONAL CHART

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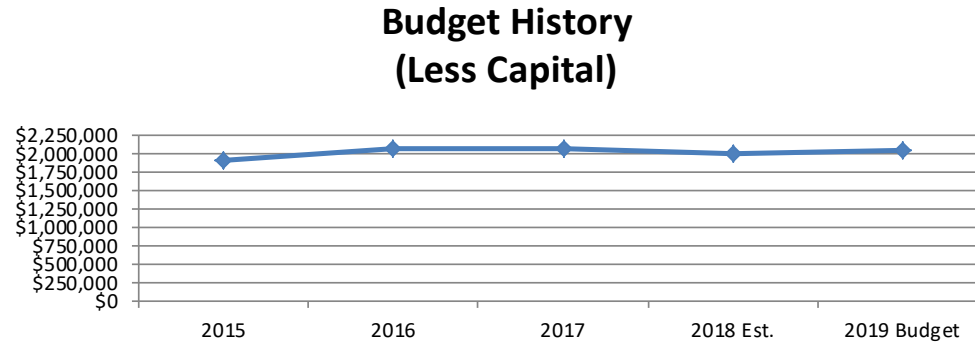


FIRE DEPARTMENT

OVERVIEW

Bountiful City is a member of the South Davis Metro Fire Service Area 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 Service Area 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 Service Area'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 Service Area. The budget impact to Bountiful City in Fiscal Year 2018-2019 is projected to be (2.5%) \$64,482 increase in the assessment received from the Fire Service Area.

BUDGET GRAPH



FIRE DEPARTMENT BUDGET

Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
FIRE											
OPERATIONS & MAINTENANCE											
104220 431000	Profess & Tech Services	1,904,868	2,056,486	2,070,707	987,805	1,011,558	1,999,363	1,984,865		2,049,347	64,482
TOTAL OPER. & MAINT.		1,904,868	2,056,486	2,070,707	987,805	1,011,558	1,999,363	1,984,865	0	2,049,347	64,482
TOTAL FIRE - GENERAL FUND		1,904,868	2,056,486	2,070,707	987,805	1,011,558	1,999,363	1,984,865	0	2,049,347	64,482
BUDGET SUMMARY											
104220	Fire - General Fund	1,904,868	2,056,486	2,070,707	987,805	1,011,558	1,999,363	1,984,865		2,049,347	64,482
TOTAL FIRE - GEN. & CAP.		1,904,868	2,056,486	2,070,707	987,805	1,011,558	1,999,363	1,984,865	0	2,049,347	64,482

STREETS DEPARTMENT

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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 \$36,997 in these series of accounts is for employee merit increases, cola, part-time salaries and increased of cost of health insurance.

Acct# 104410-441300 Street Signs

Increased \$30,000 in this account is due to expense of three signal upgrades on 500 South - 100 West, Main Street and Orchard Dr.

STREETS DEPARTMENT (Continued)

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LINE-ITEM HIGHLIGHTS

Acct# 104410-451100 Insurance & Surety Bonds

Decreased \$351 in this account is due to expenses for Insurance.

Acct# 104410-473400 Concrete Repair

Increased \$20,000 in this account for 1500 S roundabout concrete panel replacement and concrete price increase.

Acct# 454410-473200 Road Material - Overlay

Increased \$35,000 in this account is for adding new cul-de-sacs at 2050 S 100 W and 2100 S 90 W (Cemetery).

Acct# 454410-473100 Improvements Other Than Buildings

Decreased \$20,000 for the completion of the Diesel Exhaust Fluid Dispenser.

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

Increased \$485,000 due to reconditioning concrete, transportation funding projects and Reconstruct 300 North - Main St. to 400 East.

Road projects for FY 2019 are (costs are estimates):

Recondition 400 East - 400 North to 500 South phase 2	\$150,000
200 West & Main Street—2600 South to 1800 South	\$410,000
Reconstruct 300 North Main St. to 400 East	\$400,000

Acct# 454410-474500 Machinery & Equipment

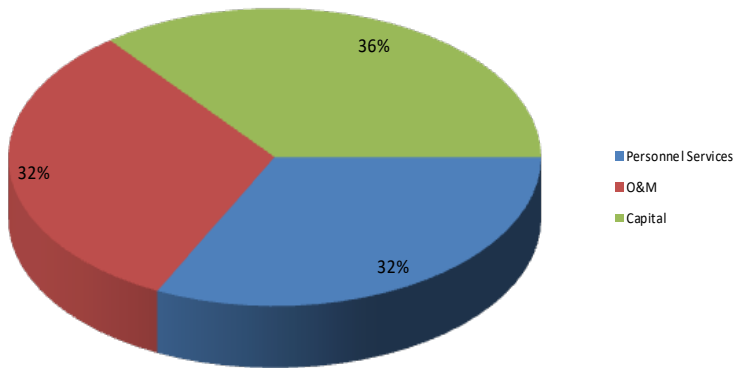
Decreased \$186,000 is determined by the scheduled replacement machinery and equipment program. This year's schedule includes one dump truck with salter and plow \$210,000, an edge grinder attachment \$16,000 and a small roller trailer \$9,000 also pothole/crack sealer \$62,000.

Acct# 454410-474550 Traffic Signals

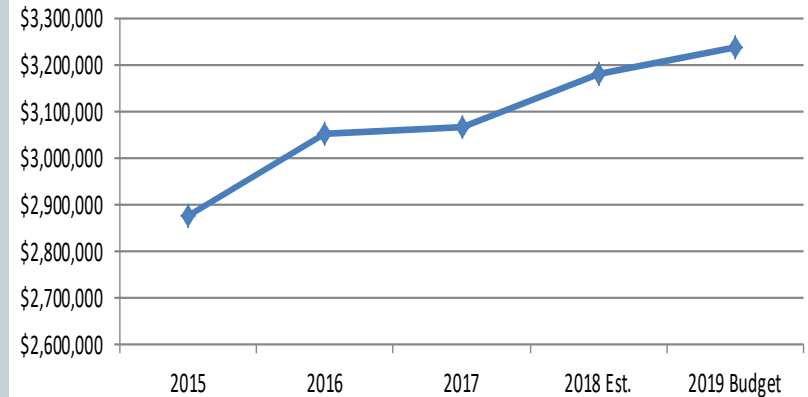
Decreased \$21,560 for the completion of planned Traffic Signals.

STREETS DEPARTMENT BUDGET GRAPHS

FY 2018-2019 Streets Budget



Budget History (Less Capital)



STREETS DEPARTMENT BUDGET

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Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
STREETS DEPARTMENT											
PERSONNEL SERVICES											
104410 411000	Salaries - Perm Employees	913,419	1,004,039	1,001,570	421,169	592,985	1,014,154	1,014,154		1,030,922	16,768
104410 412000	Salaries-Temp & Part-Time	38,633	24,004	21,687	18,285	21,715	40,000	40,000		40,000	0
104410 413010	Fica Taxes	77,603	79,943	79,397	34,975	45,668	80,643	80,643		81,926	1,283
104410 413020	Employee Medical Ins	200,661	215,503	213,686	105,156	115,325	220,481	220,481		235,631	15,150
104410 413030	Employee Life Ins	5,928	6,115	6,020	2,652	3,671	6,323	6,323		6,420	97
104410 413040	State Retirement & 401 K	197,565	198,985	196,206	83,327	109,952	193,279	193,279		196,477	3,198
104410 491640	WorkersCompPremiumCharge-ISF	30,898	31,436	30,719	13,512	17,513	31,025	31,025		31,528	503
TOTAL PERSONNEL SERVICES		1,464,707	1,560,024	1,549,283	679,077	906,829	1,585,906	1,585,905	0	1,622,902	36,997
OPERATIONS & MAINTENANCE											
104410 421000	Books Subscr & Mmbrshp	0	372	0	0	200	200	200		200	0
104410 423000	Travel & Training	4,332	5,523	2,147	114	5,386	5,500	5,500		5,500	0
104410 424000	Office Supplies	5,002	5,272	4,616	6,163	1,837	8,000	8,000		8,000	0
104410 425000	Equip Supplies & Maint	219,565	267,239	269,073	69,374	218,626	288,000	288,000		270,000	(18,000)
104410 426000	Bldg & Grnd Suppl & Maint	32,994	18,043	21,380	19,786	214	20,000	20,000		20,000	0
104410 427000	Utilities	40,671	41,211	41,573	17,913	24,087	42,000	42,000		42,000	0
104410 428000	Telephone Expense	350	49	10,751	4,618	7,382	12,000	12,000		12,000	0
104410 431400	Landfill Fees	33,638	849	1,518	2,178	1,000	3,178	2,000		2,000	0
104410 441100	Special Highway Supplies	81,270	282,629	354,828	20,638	279,362	300,000	300,000		300,000	0
104410 441200	Road Matl Patch/ Class C	208,335	185,076	52,540	49,469	150,531	200,000	200,000		190,000	(10,000)
104410 441300	Street Signs	42,109	40,726	25,475	4,346	35,654	40,000	40,000		70,000	30,000
104410 448000	Operating Supplies	87,801	122,218	118,591	40,698	69,302	110,000	110,000		110,000	0
104410 451100	Insurance & Surety Bonds	25,229	22,937	24,022	24,429	0	24,429	26,490		26,139	(351)
104410 461000	Miscellaneous Expense	1,498	661	1,580	931	69	1,000	1,000		1,000	0
104410 473200	Road Materials - Overlay	250,219	237,298	241,913	74,548	175,452	250,000	250,000		250,000	0
104410 473400	Concrete Repairs	377,419	264,241	346,139	125,165	164,835	290,000	290,000		310,000	20,000
TOTAL OPER. & MAINT.		1,410,431	1,494,345	1,516,147	460,368	1,133,937	1,594,305	1,595,190	0	1,616,839	21,649
TOTAL STREETS - GEN. FUND		2,875,138	3,054,369	3,065,430	1,139,445	2,040,766	3,180,211	3,181,095	0	3,239,741	58,646

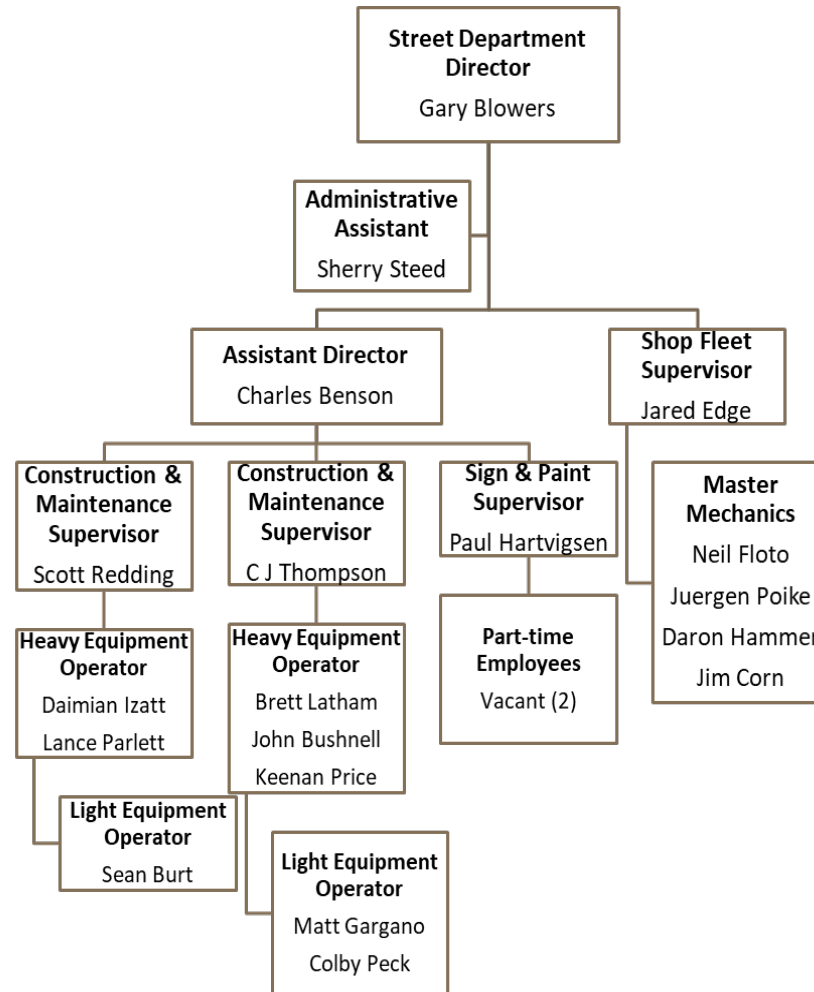
STREETS DEPARTMENT BUDGET (Continued)

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1	STREETS DEPARTMENT												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	2015	2016	2017	Actual	Estimate	2018 Est.	2018 Budget	2018 Budget	2019 Budget	Change	3
4													4
5	STREETS - CAPITAL PROJECTS												5
6	454410 472100	Buildings	0	0	90,503	0	0	0	0		0	0	6
7	454410 473100	Improv Other Than Bldgs	0	0	0	0	22,436	22,436	20,000		0	(20,000)	7
8	454410 473200	Road Materials - Overlay	344,513	236,996	310,445	150,057	174,943	325,000	325,000		360,000	35,000	8
9	454410 473300	Roads-Class"C"&Transportation\$	1,787,296	924,443	460,687	504,956	145,044	650,000	650,000		1,135,000	485,000	9
10	454410 474500	Machinery & Equipment	576,319	494,792	363,493	456,991	5,825	462,816	483,000		297,000	(186,000)	10
11	454410 474550	Traffic Signals	0	0	0	0	21,560	21,560	21,560		0	(21,560)	11
12	TOTAL STREETS - CAP. PROJ.		2,708,128	1,656,232	1,225,129	1,112,004	369,808	1,481,813	1,499,560	0	1,792,000	292,440	12
13													13
14	BUDGET SUMMARY												14
15	104410	Streets - General Fund	2,875,138	3,054,369	3,065,430	1,139,445	2,040,766	3,180,211	3,181,095	0	3,239,741	58,646	15
16	454410	Streets - Capital Projects Fund	2,708,128	1,656,232	1,225,129	1,112,004	369,808	1,481,813	1,499,560	0	1,792,000	292,440	16
17	TOTAL STREETS GEN. & CAP.		5,583,266	4,710,601	4,290,559	2,251,449	2,410,574	4,662,024	4,680,655	0	5,031,741	351,086	17

STREETS DEPARTMENT ORGANIZATIONAL CHART

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ENGINEERING DEPARTMENT

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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.

ENGINEERING DEPARTMENT (Continued)

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THE BOUNTIFUL CITY ENGINEERING DEPARTMENT WILL BE WORKING ON THE FOLLOWING PROJECTS DURING THE FISCAL YEAR 2018-2019 BUDGET YEAR:

- HOLBROOK ELEMENTARY PUMP HOUSE AND PUMPS
- DESIGN AND CONSTRUCTION OF THE DOWNTOWN PLAZA
- DESIGN AND HAVE CONSTRUCTED NEW WATER PUMP LINES IN 300 NORTH AND 400 NORTH TO CONNECT TO THE NEW 400 N. RESERVOIR
- DESIGN AND START THE CONSTRUCTION OF THE 200 NORTH STORM DRAINS AND COORDINATE OTHER UTILITIES PRIOR TO RECONSTRUCTION OF THE STREET
- INSPECT AND COORDINATE THE FIRST PHASES OF THE KELLER PROPERTY SUBDIVISION (STONE CREEK ESTATES SUBDIVISION)
- OVERSEE THE STARTUP PHASE OF THE MUELLER PARK WATER TREATMENT PLANT
- OVERSEE WATERLINE REPLACEMENT PROJECTS WHICH WILL BE INCREASED BY SEVERAL HUNDRED THOUSAND DOLLARS AND SEVERAL THOUSAND FEET
- 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
- BEGIN COMPREHENSIVE REVIEW OF THE STREET SIGNS AND STREET PAINT MARKINGS ON ALL CITY STREETS

LINE-ITEM HIGHLIGHTS

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

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

Acct# 104450 - 423000 – Travel and Training

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

ENGINEERING DEPARTMENT (Continued)

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LINE-ITEM HIGHLIGHTS

Acct# 104450 - 448000 - Operating Supplies

This account is to be used for an additional computer work station, large format computer monitor (TV) and additional design software.

Acct# 104450 - 453100 - Interest Expense

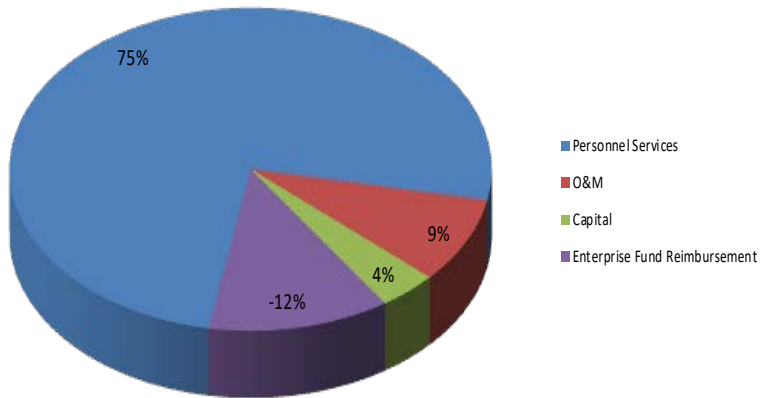
Decreased slightly from previous year due to changes in the volume of work using performance bond money and not as many bonds will be released this coming year. Also, many of the oldest bonds, with the most accumulated interest have been completed.

Acct# 454450 - 474500 - Machinery & Equipment

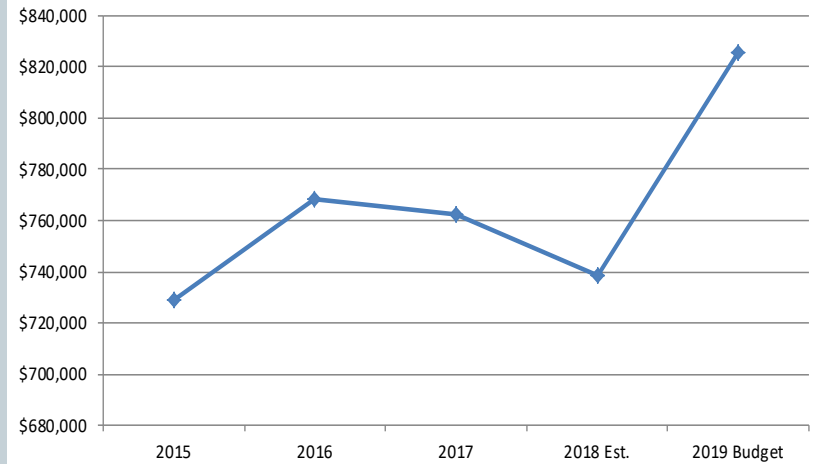
Increased to provide for the replacement of a 1996 Jeep Cherokee with a new 4x4 pickup truck to be used by the Public Works inspectors and interns.

ENGINEERING BUDGET GRAPHS

FY 2018-2019 Engineering Budget



Budget History (Less Capital)

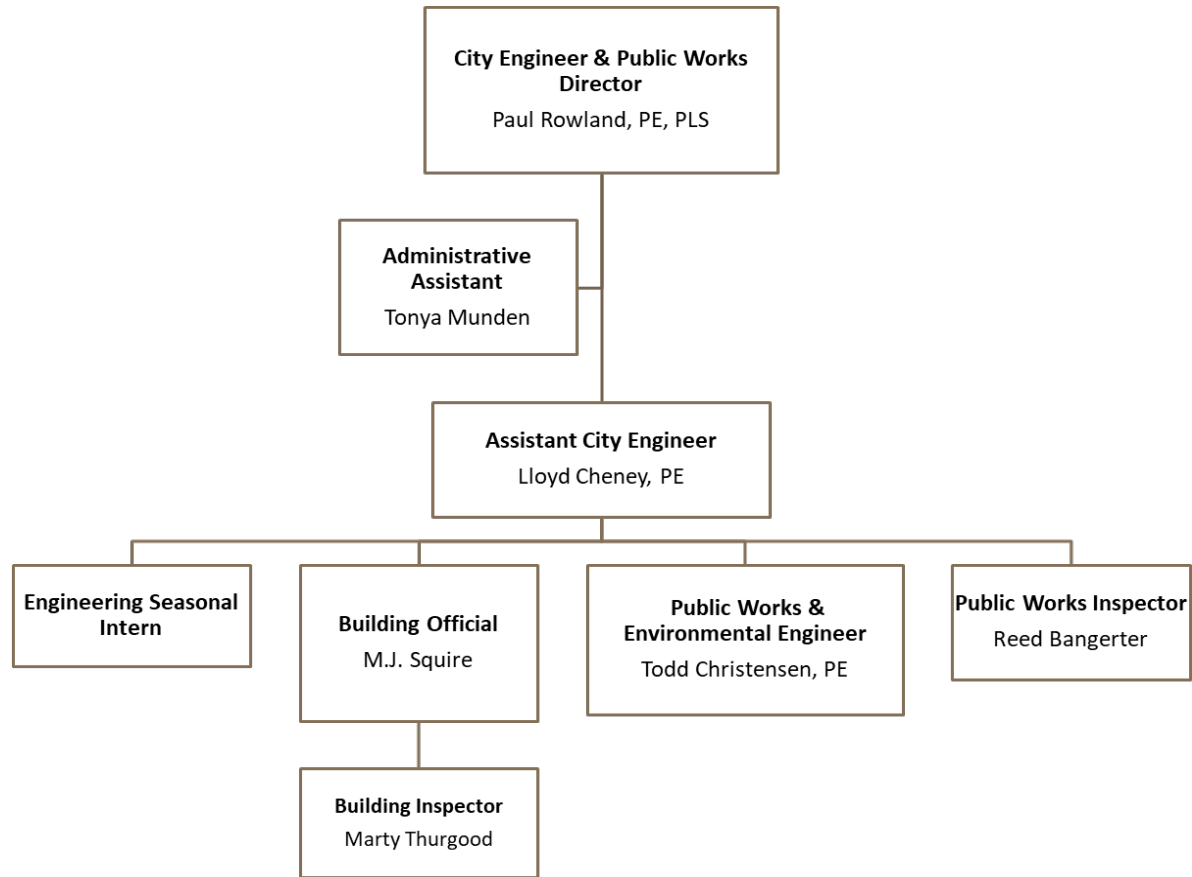


ENGINEERING DEPARTMENT BUDGET

Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
ENGINEERING											
PERSONNEL SERVICES											
104450 411000	Salaries - Perm Employees	422,264	438,438	446,589	216,858	227,701	444,560	477,884		492,920	15,036
104450 412000	Salaries-Temp & Part-Time	13,628	13,172	3,677	0	5,120	5,120	0		0	0
104450 413010	Fica Taxes	32,727	33,859	33,556	15,811	16,601	32,412	37,856		39,006	1,150
104450 413020	Employee Medical Ins	64,398	65,998	68,884	31,922	33,518	65,440	77,863		85,922	8,059
104450 413030	Employee Life Ins	2,428	2,511	2,557	1,190	1,249	2,439	2,953		3,039	86
104450 413040	State Retirement & 401 K	78,756	82,315	82,982	40,122	42,129	82,251	91,132		94,000	2,868
104450 425300	Vehicle Allowance	17,008	17,062	17,009	7,876	8,270	16,146	16,964		16,964	0
104450 491640	WorkersCompPremiumCharge-ISF	8,531	8,824	8,777	4,230	4,442	8,672	8,837		9,116	279
TOTAL PERSONNEL SERVICES		639,740	662,177	664,030	318,010	339,031	657,041	713,489	0	740,966	27,477
OPERATIONS & MAINTENANCE											
104450 421000	Books Subscr & Mmbrshp	5,749	1,924	2,455	725	4,275	5,000	5,000		5,000	0
104450 423000	Travel & Training	8,664	10,051	11,736	1,962	6,038	8,000	9,000		8,000	(1,000)
104450 424000	Office Supplies	7,480	6,268	3,682	1,603	3,897	5,500	5,500		5,500	0
104450 425000	Equip Supplies & Maint	9,255	12,904	9,219	6,516	3,484	10,000	10,000		10,000	0
104450 426000	Bldg & Grnd Suppl & Maint	19,304	20,376	20,002	7,979	9,771	17,750	17,750		18,000	250
104450 428000	Telephone Expense	5,719	6,062	6,011	3,032	3,032	6,065	6,300		6,200	(100)
104450 429300	Computer Hardware	7,549	8,734	8,979	9,306	0	9,306	9,306		9,682	376
104450 431000	Profess & Tech Services	6,374	5,011	3,875	0	0	0	0		0	0
104450 431050	Credit Card Merchant Fees	5,231	1,668	3,567	3,032	2,468	5,500	5,500		5,500	0
104450 448000	Operating Supplies	8,158	4,007	11,889	164	4,836	5,000	5,000		7,650	2,650
104450 451100	Insurance & Surety Bonds	5,830	5,675	5,944	5,090	910	6,000	6,000		5,500	(500)
104450 453100	Interest Expense	0	23,138	10,634	1,061	2,000	3,061	5,000		3,500	(1,500)
104450 461000	Miscellaneous Expense	171	364	90	30	0	30	0		0	0
104450 463000	Cash Over Or Short	0	1	0	0	0	0	0		0	0
TOTAL OPER. & MAINT.		89,484	106,184	98,083	40,499	40,712	81,211	84,356	0	84,532	176
TOTAL ENGINEERING - GENERAL FUND		729,224	768,361	762,113	358,509	379,743	738,252	797,845	0	825,498	27,653
Enterprise Fund Reimbursement - Administrative Services											
104450 496200	Admin Services ReimbAdjustment	(187,955)	(216,972)	(156,452)	(57,540)	(57,540)	(115,080)	(115,079)		(119,813)	(4,734)
Total Enterprise Fund Reimbursement - Admin. Services		(187,955)	(216,972)	(156,452)	(57,540)	(57,540)	(115,080)	(115,079)	0	(119,813)	(4,734)
TOTAL ADJUSTED ENGINEERING - GENERAL FUND		541,269	551,389	605,661	300,969	322,203	623,172	682,766	0	705,685	22,919
ENGINEERING - CAPITAL PROJECTS											
454450 474500	Machinery & Equipment	0	0	0	0	0	0	0		38,500	38,500
TOTAL ENGINEERING - CAPITAL		0	0	0	0	0	0	0	0	38,500	38,500
BUDGET SUMMARY											
104450	Engineering - General Fund	541,269	551,389	605,661	300,969	322,203	623,172	682,766	0	705,685	22,919
454450	Engineering - Capital Projects Fund	0	0	0	0	0	0	0	0	38,500	38,500
TOTAL ENGINEER GENERAL & CAPITAL		541,269	551,389	605,661	300,969	322,203	623,172	682,766	0	744,185	61,419

ENGINEERING DEPARTMENT ORGANIZATIONAL CHART

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PARKS DEPARTMENT

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OVERVIEW

Currently, Bountiful City Parks Department has six full time staff and hires up to 20 seasonal staff during the summer months. The Department is responsible for maintaining the City's Parks (118 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, and Freedom Light Festival. Over 350 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 2017:

- Held successful coordination meeting with Sport Organizations in Bountiful February 2017
- General Contractor change/rebid/contract for Creekside Park, March 2017
- Improved Special Events Application and Process, April 2017
- 4" Main break repair and re-landscape at Foss Lewis Park, May 2017
- Installed raised flower beds at 1800 South 1050 South, May 2017
- Continued improvements at Bountiful Pond, June-Aug 2017
- Repaired/installed sprinklers on 400 North after UDOT, June-July 2017
- Held successful "Service Day at Bountiful Pond, September 2017
- Completed the construction of Creekside Park, November 2017

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

PARKS DEPARTMENT (Continued)

GOALS & PROJECTS (CONTINUED)

2018 Projects

Creekside Park

After a successful grow-in of turf and plant materials, parks staff is excited to open Creekside Park to the public in April 2018. At that time we will plan a public open house held at the park to celebrate the Community. Reservations for the main pavilion are being taken and will start in May 2018.

Off-leash Dog Park

It is anticipated that the Parks Department will be involved in the development and construction of a dedicated off-leash dog park. This project will be paid for using funds from the Recreation Arts and Parks (RAP) tax. The location of the Dog Park is planned for Brickyard Park located at 1050 South 200 West.

Landscape 400 North Flower Beds

After the UDOT rebuild of 400 North, the flower beds will need to be replanted. This is a high priority project for the Parks Department and will require the removal and replacement of the bad soils installed by UDOT. In addition all perennial plant materials will have to be purchased and replaced along with the flowers that are being propagated in our greenhouses.

Landscape 500 South at I-15 Off Ramp

The Parks Department is currently tasked with mowing and maintaining the turf and undeveloped area on the North side of Sizzler Restaurant. Half of the area is irrigated turf, the other half is just dirt and weeds. As an entrance into Bountiful City, we would like to improve this area, not only for maintenance reasons, but also to beautify this heavily used entrance into our City. This year we are planning to install an irrigation system along with sod as the first part of this improvement.

Remodel Parks Bathrooms

As part of the parks improvement plan, the Parks Department is planning on remodeling two of the public restrooms. We will focus on Eggett Park and Cheese Park bathrooms. We plan to install ceiling panels, paint walls, epoxy on the floors, and exterior soffit and fascia.

Tennis Court Resurfacing

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

PARKS DEPARTMENT (Continued)

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LINE-ITEM HIGHLIGHTS

Personnel Services:

The \$34,366 increase includes funds to cover the costs associated with merit raises, seasonal employee pay, cost of living increase, taxes, health insurance, retirement and Workers' Compensation as per Human Resources projections.

Operations and Maintenance:

Acct# 104510-426000 - Building and Ground Supply and maintenance

This \$5,000 increase is to cover the combined costs associated with the landscaping of the property at the 500 South and I-15 off-ramp, replanting of the flower beds on 400 North, and the estimated increase for maintenance of the new off-leash dog park which includes dog station bags, seed for turf maintenance, increased amount of needed dog friendly fertilizers, and general maintenance items.

Acct# 104510-427000 - Utilities

Our average utilities costs have been \$81,936 for the past three years. We currently budget \$66,000. This \$9,000 increase is to help bring our estimated budget in line better with our actual costs.

Capital Equipment and Improvements:

Acct# 454510-473100 - Improvements other than Buildings

Creekside Park construction is completed which results in a \$1,000,000 decrease between budget years.

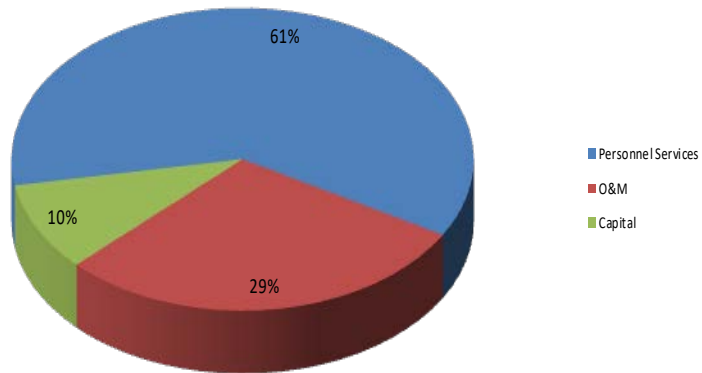
Acct# 454510-474500 - Machinery and Equipment

We are requesting the purchase of a 4-door crew work truck to add to our aging and deficient fleet of pickup trucks. We rely heavily on these vehicles as they our primary source of transportation for our maintenance crews and equipment. This request results in a \$104,000 budget increase.

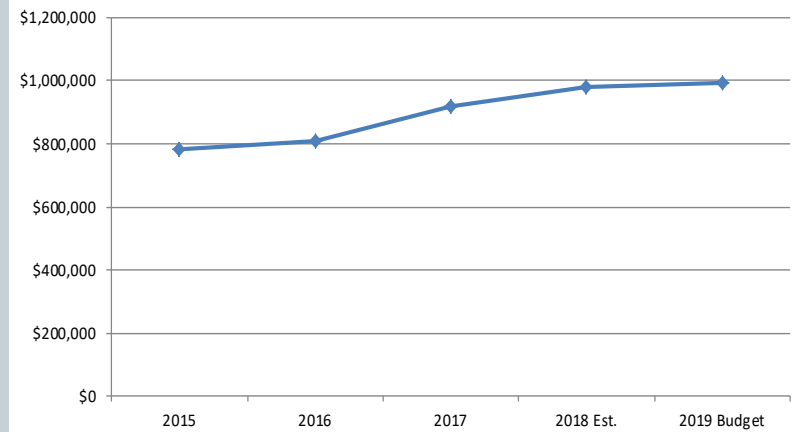
The Parks Department is requesting the purchase of a mini track hoe. The purchase of this equipment will allow us to schedule and complete planned projects more efficiently without disruption to other departments work schedules. We have several projects that need to be completed and others we anticipate helping with. For example; the building of the dog park, landscaping at 500 South and I-15 off ramp, the planting and maintenance of the flower beds on 400 North and Main Street, irrigation system remodels, retaining wall rebuilds and installs in several of our parks, golf course dredging and reconstruction, improvements at Bountiful Pond, tree planting through-out the City, and assisting at the Cemetery.

PARKS DEPARTMENT BUDGET GRAPHS

FY 2018-2019 Parks Budget



Budget History (Less Capital)



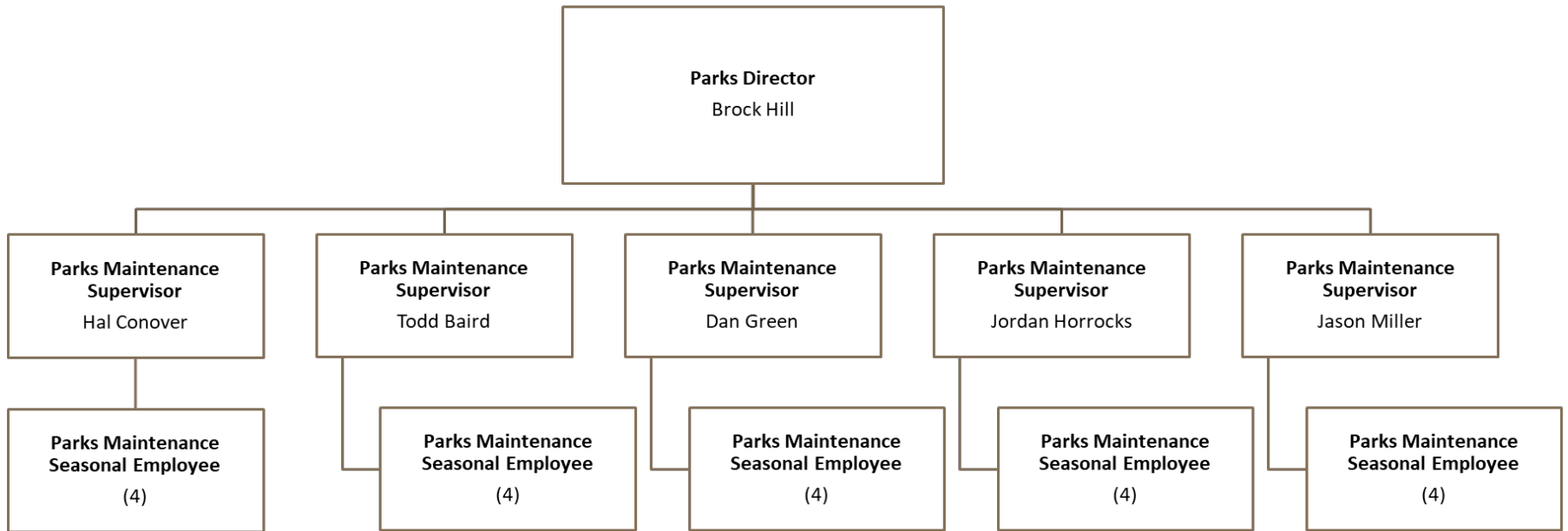
PARKS DEPARTMENT BUDGET



Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
PARKS											
PERSONNEL SERVICES											
104510 411000	Salaries - Perm Employees	261,352	275,427	316,972	157,283	159,311	316,594	316,594		343,984	27,390
104510 412000	Salaries-Temp & Part-Time	73,105	97,843	97,746	56,375	67,769	124,144	124,144		119,144	(5,000)
104510 413010	Fica Taxes	24,803	27,761	30,656	15,824	17,892	33,716	33,716		35,429	1,713
104510 413020	Employee Medical Ins	57,062	60,412	78,739	40,532	45,296	85,828	85,828		94,721	8,893
104510 413030	Employee Life Ins	1,550	1,610	1,816	871	1,140	2,011	2,011		2,139	128
104510 413040	State Retirement & 401 K	49,815	52,487	59,899	29,626	31,702	61,328	61,328		65,598	4,270
104510 491640	WorkersCompPremiumCharge-ISF	6,708	7,485	8,318	4,287	4,528	8,815	8,815		9,263	448
TOTAL PERSONNEL SERVICES		474,395	523,024	594,146	304,798	327,638	632,436	632,436	0	670,278	37,842
OPERATIONS & MAINTENANCE											
104510 415000	Employee Education Reimb	0	1,200	0	0	0	0	0		0	0
104510 421000	Books Subscr & Mmbrshp	150	158	0	64	136	200	200		200	0
104510 423000	Travel & Training	4,724	3,388	4,887	815	5,185	6,000	6,000		6,000	0
104510 424000	Office Supplies	135	125	2,174	761	239	1,000	1,000		1,000	0
104510 425000	Equip Supplies & Maint	57,947	55,956	65,980	24,661	35,339	60,000	60,000		60,000	0
104510 426000	Bldg & Grnd Suppl & Maint	91,856	77,018	90,480	41,888	51,612	93,500	93,500		98,500	5,000
104510 427000	Utilities	71,749	90,681	83,378	48,376	32,248	80,624	66,000		75,000	9,000
104510 428000	Telephone Expense	3,227	5,591	4,027	2,616	1,984	4,600	4,600		4,600	0
104510 431050	Credit Card Merchant Fees	1,601	1,138	97	7	1,000	1,007	2,500		2,500	0
104510 431400	Landfill Fees	558	186	480	705	0	705	500		500	0
104510 448000	Operating Supplies	9,084	6,192	9,270	4,134	4,866	9,000	9,000		9,000	0
104510 451100	Insurance & Surety Bonds	5,956	5,888	6,167	7,124	0	7,124	6,000		6,000	0
104510 461000	Miscellaneous Expense	782	1,585	1,107	306	0	306	250		250	0
104510 461400	Purchase Of Water	33,949	36,310	36,923	42,430	0	42,430	39,000		39,000	0
104510 462090	Handcart Days Celebration	0	0	20,000	20,000	20,000	40,000	20,000		20,000	0
104510 473100	Improv Other Than Bldgs	25,616	0	0	0	0	0	0		0	0
TOTAL OPER. & MAINT.		307,334	285,418	324,971	193,887	152,609	346,496	308,550	0	322,550	14,000
TOTAL PARKS - GEN. FUND		781,729	808,442	919,117	498,685	480,247	978,932	940,986	0	992,828	51,842
Enterprise Fund Reimbursement - Administrative Services											
104510 496200	Admin Services ReimbAdjustment	0	0	0	(32,793)	(32,792)	(65,585)	(65,585)		(65,674)	(89)
Total Enterprise Fund Reimbursement - Admin. Services		0	0	0	(32,793)	(32,792)	(65,585)	(65,585)	0	(65,674)	(89)
TOTAL ADJUSTED GOV'T BLDGS - GENERAL FUND		781,729	808,442	919,117	465,892	447,455	913,347	875,401	0	927,154	51,753
PARKS - CAPITAL PROJECTS											
454510 473100	Improv Other Than Bldgs	219,167	225,299	1,935,365	817,040	182,960	1,000,000	1,000,000		0	(1,000,000)
454510 474500	Machinery & Equipment	26,049	24,659	74,255	0	0	0	0		104,000	104,000
TOTAL PARKS - CAPITAL		245,216	249,958	2,009,620	817,040	182,960	1,000,000	1,000,000	0	104,000	(896,000)
BUDGET SUMMARY											
104510	Parks - General Fund	781,729	808,442	919,117	465,892	447,455	913,347	875,401	0	927,154	51,753
454510	Parks - Capital Projects Fund	245,216	249,958	2,009,620	817,040	182,960	1,000,000	1,000,000	0	104,000	(896,000)
TOTAL PARKS GENERAL & CAPITAL		1,026,945	1,058,400	2,928,737	1,282,932	630,415	1,913,347	1,875,401	0	1,031,154	(844,247)

PARKS DEPARTMENT ORGANIZATIONAL CHART

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PLANNING DEPARTMENT

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

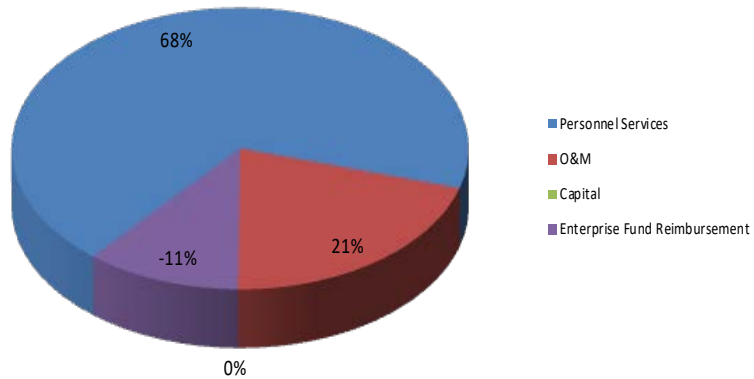
The redevelopment of downtown Bountiful and the former Five-Points Mall site is a major and ongoing concern. A review of mixed use zoning along 200 West and within the Renaissance Town Center are anticipated within the next year. Adoption of a trails master plan and master plans for the Val Verda area along with changes to City Code and the continued adoption of an open space zone are projected projects for the Planning Department.

LINE ITEM HIGHLIGHTS

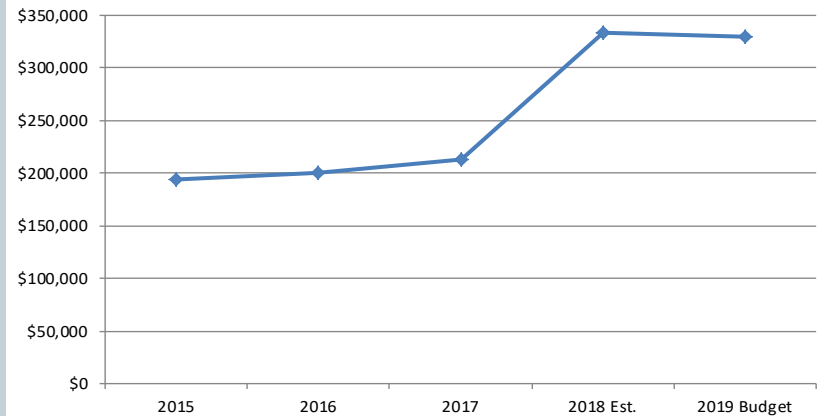
The actual budget for the Planning Department for Fiscal Year 2017-2018 should come in within the approved budget. Increases are reflected for health insurance coverage and anticipated compensation adjustments. There is also \$35,000 included for continued funding of projects by the Trails Committee including preparation of a Trails Master Plan.

PLANNING DEPARTMENT BUDGET GRAPHS

FY 2018-2019 Planning Budget



Budget History (Less Capital)



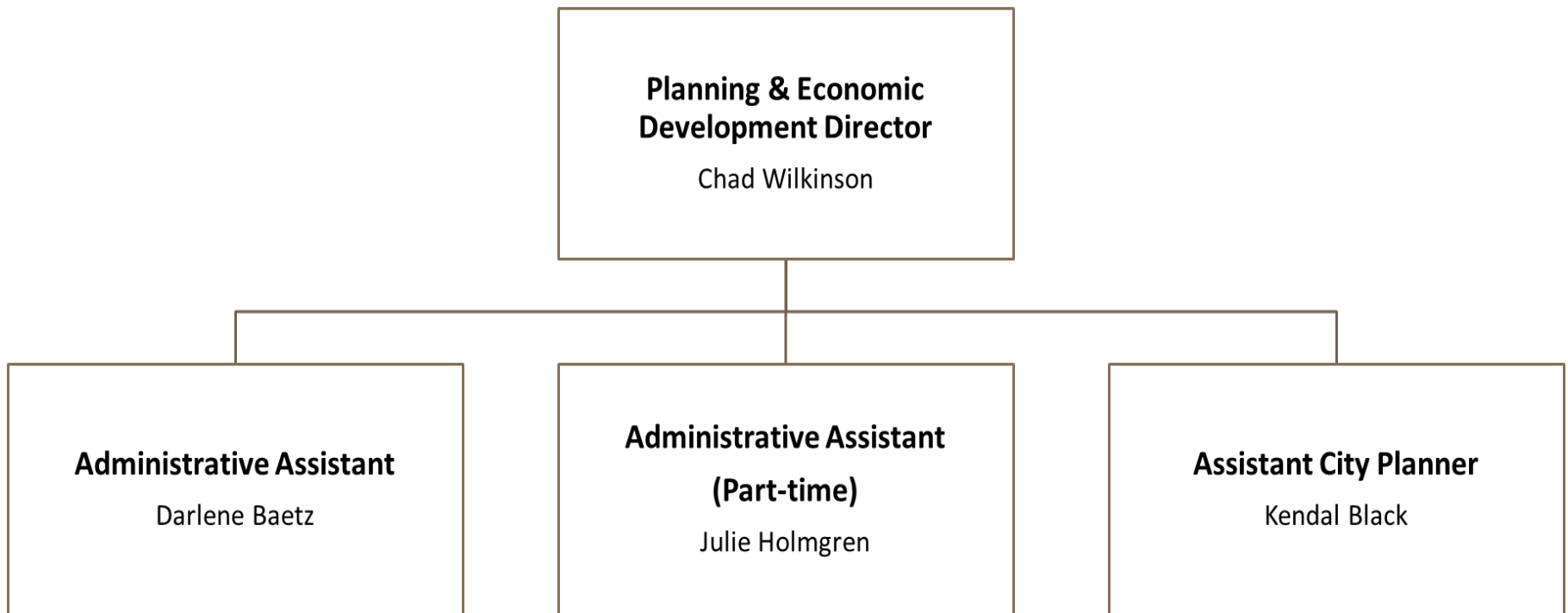
PLANNING DEPARTMENT BUDGET

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Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
1 Planning, Licensing & Code Enforcement											
PERSONNEL SERVICES											
104610 411000	Salaries - Perm Employees	87,860	95,478	97,843	57,712	86,832	144,544	144,544		152,000	7,456
104610 412000	Salaries-Temp & Part-Time	14,094	10,352	11,019	3,191	0	3,191	0		0	0
104610 413010	Fica Taxes	7,886	8,620	8,614	4,793	6,675	11,468	11,468		12,038	570
104610 413020	Employee Medical Ins	21,107	24,212	28,404	15,052	31,706	46,758	46,758		51,620	4,862
104610 413030	Employee Life Ins	539	564	583	327	588	915	915		958	43
104610 413040	State Retirement & 401 K	16,138	17,541	17,996	10,540	17,025	27,565	27,565		28,986	1,421
104610 425300	Vehicle Allowance	5,107	4,901	5,589	3,059	2,306	5,365	5,365		5,365	0
104610 491640	WorkersCompPremiumCharge-ISF	1,505	1,708	1,794	1,045	1,125	2,170	2,170		2,298	128
TOTAL PERSONNEL SERVICES		154,236	163,377	171,841	95,719	146,257	241,976	238,785	0	253,265	14,480
OPERATIONS & MAINTENANCE											
104610 421000	Books Subscr & Mmbrshp	400	584	610	0	750	750	750		750	0
104610 422000	Public Notices	682	760	419	173	827	1,000	1,000		1,000	0
104610 423000	Travel & Training	2,917	2,162	4,204	1,686	2,314	4,000	4,000		4,000	0
104610 424000	Office Supplies	3,893	4,918	3,444	1,659	2,841	4,500	4,500		4,500	0
104610 425000	Equip Supplies & Maint	6,041	8,530	9,227	9,206	(206)	9,000	9,000		9,000	0
104610 426000	Bldg & Grnd Suppl & Maint	6,387	6,946	6,618	2,640	3,360	6,000	6,000		6,000	0
104610 428000	Telephone Expense	539	822	805	523	1,477	2,000	2,000		1,000	(1,000)
104610 431000	Profess & Tech Services	11,104	5,080	6,741	2,347	51,653	54,000	54,000		40,000	(14,000)
104610 448000	Operating Supplies	7	33	0	10	990	1,000	1,000		1,000	0
104610 451100	Insurance & Surety Bonds	1,867	1,701	1,781	1,732	228	1,960	1,960		1,960	0
104610 459240	Commissioner's Allowance	5,550	5,700	6,769	2,740	3,260	6,000	6,000		6,000	0
104610 461000	Miscellaneous Expense	111	36	748	95	905	1,000	1,000		1,000	0
TOTAL OPER. & MAINT.		39,498	37,271	41,367	22,811	68,399	91,210	91,210	0	76,210	(15,000)
TOTAL PLANNING - GEN. FUND		193,734	200,648	213,208	118,530	214,656	333,186	329,995	0	329,475	(520)
Enterprise Fund Reimbursement - Administrative Services											
104610 496200	Admin Services ReimbAdjustment	0	0	(15,200)	(12,340)	(12,340)	(24,680)	(24,680)		(40,565)	(15,885)
Total Enterprise Fund Reimbursement - Admin. Services		0	0	(15,200)	(12,340)	(12,340)	(24,680)	(24,680)	0	(40,565)	(15,885)
TOTAL ADJUSTED PLANNING - GENERAL FUND		193,734	200,648	198,008	106,190	202,316	308,506	305,315	0	288,910	(16,405)
PLANNING - CAPITAL PROJECTS											
454610 474500	Machinery & Equipment	8,953	0	0	0	0	0	0		0	0
TOTAL PLANNING - CAPITAL		8,953	0	0	0	0	0	0	0	0	0
BUDGET SUMMARY											
104610	Planning - General Fund	193,734	200,648	198,008	106,190	202,316	308,506	305,315	0	288,910	(16,405)
454610	Planning - Capital Projects Fund	8,953	0	0	0	0	0	0	0	0	0
TOTAL PLANNING - GEN. & CAP.		202,687	200,648	198,008	106,190	202,316	308,506	305,315	0	288,910	(16,405)

PLANNING DEPARTMENT ORGANIZATIONAL CHART

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DEBT SERVICE FUNDS



DEBT SERVICE FUND

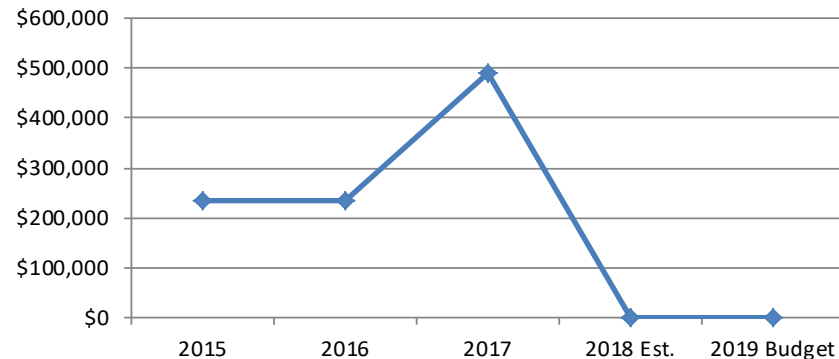
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OVERVIEW

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. At the end of fiscal year 2016-2017 there was no balance of general outstanding debt of the City as the Series 2009 Sales Tax Revenue Bonds was paid off. The City has no General Obligation debt.

BUDGET GRAPHS

**Budget History
(Less Capital)**



DEBT SERVICE FUNDS BUDGET



1	DEBT SERVICE												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	2015	2016	2017	Actual	Estimate	2018 Est.	2018 Budget	2018 Budget	2019 Budget	Change	3
4													4
5	DEBT SERVICE REVENUES												5
6	306000 355010	Special Assessment Levies	266,219	270,403	251,465	0	0	0	0		0	0	6
7	306010 361000	Interest & Investment Earnings	1,799	3,483	1,123	152	152	305	115		300	185	7
8	306010 361200	InvestmntUnrealized(Gain)/Loss	0	(487)	(83)	0	(70)	(70)	0		0	0	8
9	TOTAL REVENUE		268,018	273,398	252,505	152	82	235	115	0	300	185	9
10													10
11	DEBT SERVICE EXPENDITURES												11
12	304710 431040	Bank & Investment Account Fees	0	0	74	7	7	14	0		20	20	12
13	304710 431100	Legal And Auditing Fees	0	0	123	115	0	115	115		0	(115)	13
14	304710 481000	Principal on Bonds	203,000	212,000	220,000	0	0	0	0		0	0	14
15	304710 482000	Interest on Bonds	25,400	17,280	8,800	0	0	0	0		0	0	15
16	304710 483000	SID Administration Fees	3,688	2,853	1,940	0	0	0	0		0	0	16
17	304710 483500	Arbitrage Compliance Fees	750	0	750	0	0	0	0		0	0	17
18	304710 484000	Paying Agents Fees	1,600	1,600	1,600	0	0	0	0		0	0	18
19	304710 491450	Trnsfr To Captl Imprvmnts	0	0	257,000	0	0	0	0		0	0	19
20	304710 491980	Add To Fund Balance	0	0	0	0	106	106	0		280	280	20
21	TOTAL EXPENDITURES		234,438	233,733	490,287	122	113	235	115	0	300	185	21
22													22
23	EXCESS (DEFICIENCY) OF												23
24	REVENUES OVER EXPENDITURES		33,580	39,665	(237,782)	30	(31)	0	0	0	0	0	24

SPECIAL REVENUE FUNDS



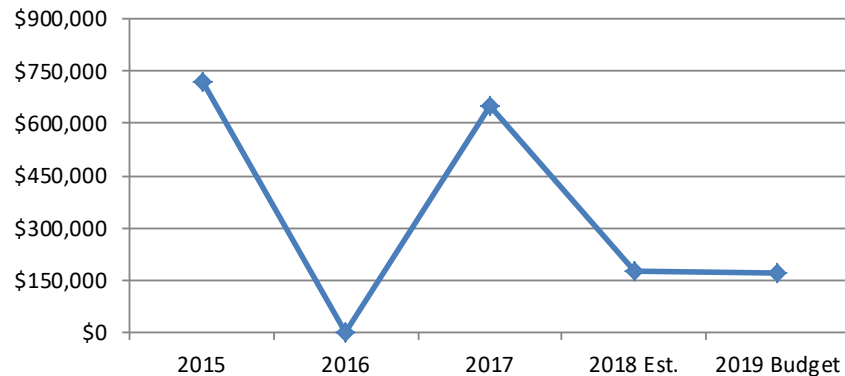
MUNICIPAL BUILDING AUTHORITY FUND

OVERVIEW

The Municipal Building Authority Fund accounts for specific resources that are assigned 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 one-year obligation on payment of lease financed debt of the Public Safety Building which houses the State Second District Court.

BUDGET GRAPHS

**Budget History
(Less Capital)**



MUNICIPAL BUILDING AUTHORITY FUND BUDGET

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1 MUNICIPAL BUILDING AUTHORITY												1	
		Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar		
3 Account Number Account Description		2015	2016	2017	Actual	Estimate	2018 Est.	2018 Budget	2018 Budget	2019 Budget	Change		
5 REVENUES												5	
6	444000 362410	Lease-Public Safety Bldg	206,154	166,426	168,875	0	168,875	168,875	168,875		168,875	0	6
7	444000 362420	Lease-Towne Centre Parkng	387,902	0	0	0	0	0	0		0	0	7
8	446010 361000	Interest & Investment Earnings	3,960	6,255	3,103	3,158	3,158	6,316	1,440		3,000	1,560	8
9	446010 361200	InvestmntUnrealized(Gain)/Loss	0	(1,075)	(549)	0	(500)	(500)	0		0	0	9
10	TOTAL REVENUE		598,015	171,605	171,429	3,158	171,533	174,691	170,315	0	171,875	1,560	10
11												11	
12 EXPENDITURES												12	
13	444110 431040	Bank & Investment Account Fees	0	0	191	120	120	240	96		300	204	13
14	444110 431100	Legal And Auditing Fees	0	0	95	96	0	96	96		68	(28)	14
15	444110 481000	Principal on Bonds	705,000	0	0	0	0	0	0		0	0	15
16	444110 482000	Interest on Bonds	10,237	0	0	0	0	0	0		0	0	16
17	444110 483500	Arbitrage Compliance Fees	2,750	0	0	0	0	0	0		0	0	17
18	444110 484000	Paying Agents Fees	1,400	0	0	0	0	0	0		0	0	18
19	444110 491980	Add To Fund Balance	0	0	0	0	174,355	174,355	170,123		171,507	1,384	19
24	444400 491450	Trnsfr To Captl Imprvmnts	0	0	650,000	0	0	0	0		0	0	24
21	TOTAL EXPENDITURES		719,387	0	650,286	216	174,475	174,691	170,315	0	171,875	1,560	21
22												22	
23 EXCESS (DEFICIENCY) OF												23	
24	REVENUES OVER EXPENDITURES		(121,372)	171,605	(478,857)	2,942	(2,942)	0	0	0	0	0	24

RAP TAX FUND



OVERVIEW

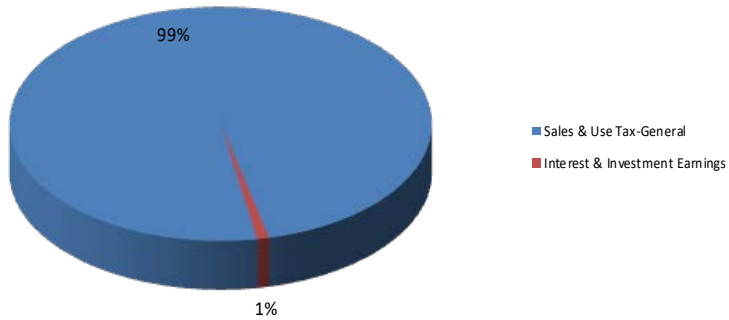
The Recreation, Arts and Parks (RAP) Tax (originally approved by voters in 2007) funded construction of the CenterPoint Legacy Theatre in Centerville as a joint project with Centerville City and recreational and cultural facilities and organizations in Bountiful City. In March 2008, Bountiful City entered 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

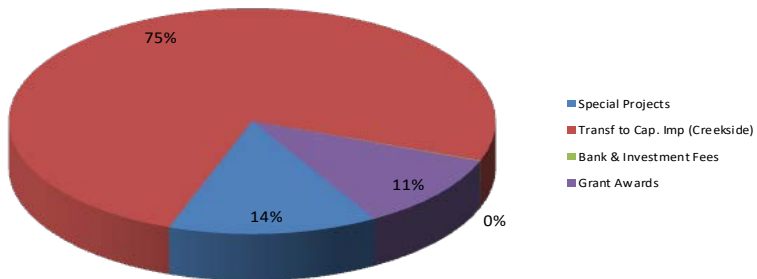
Tax revenues of the RAP Tax Fund for Fiscal Year 2017-2018 are projected to exceed the approved budget due to prevailing trends in tax collections. The budget for Fiscal Year 2018-2019 is similarly projected to be higher than the current budget year due to forecasted sales tax trends. Expenditures in the Special Projects line item include budgeted amounts for RAP Tax eligible expenditures for parks and trails projects by the City. The RAP Tax Grant Awards line item includes grants to eligible arts and community groups. Finally, transfers are budgeted to the Capital Improvement Fund to reimburse that Fund for Creekside Park development costs.

RAP TAX FUND BUDGET GRAPHS

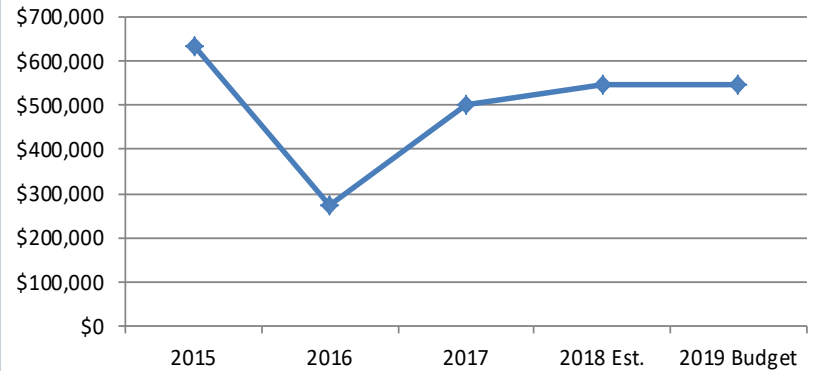
FY 2018-2019 RAP Tax Revenues



FY 2018-2019 RAP Tax Expenses



Budget History (Less Capital)



RAP TAX FUND BUDGET

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1	RAP TAX												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	2015	2016	2017	Actual	Estimate	2018 Est.	2018 Budget	2018 Budget	2019 Budget	Change	3	
4													4	
5	RAP TAX REVENUES												5	
6	831050	313000	Sales & Use Tax-General	462,308	516,456	527,530	175,231	367,409	542,640	532,000		543,000	11,000	6
7	836010	361000	Interest & Investment Earnings	1,767	897	6,237	2,573	2,573	5,146	2,000		5,000	3,000	7
8	836010	361200	InvestmntUnrealized(Gain)/Loss	0	(363)	(923)	0	0	0	0		0	0	8
9	TOTAL REVENUE			464,074	516,990	532,844	177,804	369,982	547,786	534,000	0	548,000	0	9
10													10	
11	RAP TAX EXPENDITURES												11	
12	838300	426100	Special Projects	0	0	0	82,305	(82,305)	0	58,520		76,020	17,500	12
13	838300	431040	Bank & Investment Account Fees	0	0	284	109	111	220	225		220	(5)	13
14	838300	431100	Legal And Auditing Fees	0	0	207	208	208	416	400		214	(186)	14
15	838300	475300	Interlocal Payment-Centerville	416,077	266,356	79,309	0	0	0	0		0	0	15
16	838300	492020	RAP Tax Grant Award Payments	8,000	8,000	20,695	0	82,305	82,305	0		59,730	59,730	16
17	838300	491455	TrnsfrToCaptlImprv-CreeksidePk	0	0	338,250	0	464,845	464,845	400,375		411,816	11,441	17
18	838300	491460	TrnsfrToCaptlImprv-SpecialProj	0	0	63,140	0	0	0	74,480		0	(74,480)	18
19	838300	492045	Transfer To Capital ImprovFund	209,000	0	0	0	0	0	0		0	0	19
20	TOTAL EXPENDITURES			633,077	274,356	501,885	82,622	465,164	547,786	534,000	0	548,000	14,000	20
21													21	
22	EXCESS (DEFICIENCY) OF												22	
23	REVENUES OVER EXPENDITURES			(169,003)	242,634	30,959	95,182	(95,182)	0	0	0	0	0	23

REDEVELOPMENT AGENCY (RDA) FUNDS

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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.

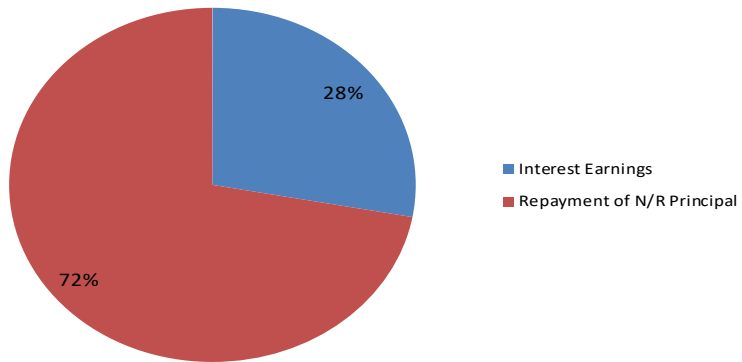
GOALS & PROJECTS

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. \$ 3.5 million dollars have been budgeted for the construction of the plaza and associated improvements. 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. An additional special project will be the extension of enhanced improvements along Main Street. The budget for coming year includes \$1.2 million dollars for the construction of these enhanced improvements. The Redevelopment Agency will also continue to administer the Revolving Loan Program and participate in other projects within the Redevelopment Project Area.

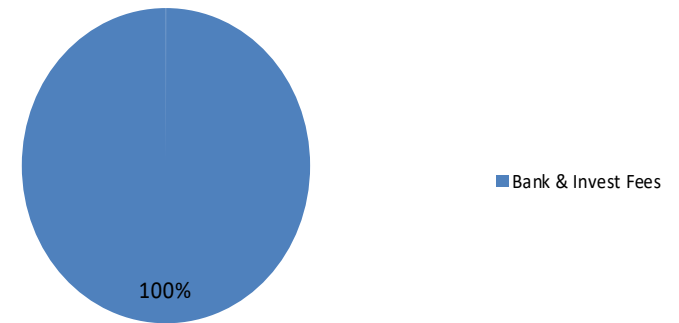
RDA REVOLVING LOAN FUND BUDGET GRAPHS

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FY 2018-2019 RDA Revolving Loan Revenues



FY 2018-2019 RDA Revolving Loan Expenditures



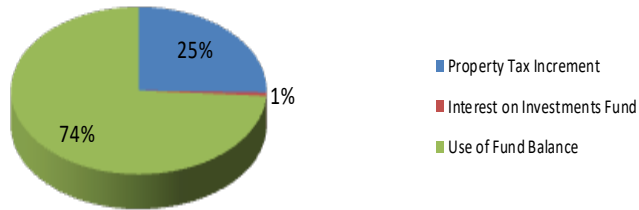
RDA REVOLVING LOAN FUND BUDGET

REDEVELOPMENT AGENCY (REVOLVING LOAN FUND)											
Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
REVENUES											
726010 361000	Interest & Investment Earnings	16,101	32,494	53,988	28,827	28,827	57,654	18,687		58,000	39,313
726010 361068	Int-Arts Academy	(926)	926	0	107	0	107	0		0	0
726010 361071	Int-Costa Vida Restaurant	523	165	3	0	0	0	0		0	0
726010 361073	Int-The Square	16,845	12,499	8,806	3,986	2,643	6,629	6,629		3,430	(3,199)
726010 361074	Int-Skills Fitness	6,991	5,794	779	0	0	0	0		0	0
726010 361075	Int-Bntfl Lumber-Knowlton	4,735	1,757	0	0	0	0	0		0	0
726010 361078	Int-Hist Bntfl Theater	13,643	11,943	10,191	4,422	3,964	8,386	8,386		6,527	(1,859)
726010 361079	Interest-DesLandco-Duncan Elec	4,021	0	0	0	0	0	0		0	0
726010 361081	Interest-SKC Orchard	5,142	3,265	0	0	0	0	0		0	0
726010 361082	Interest-Village On Main	5,853	4,326	524	0	0	0	0		0	0
726010 361083	Interest-Timbermill	4,695	4,551	1,307	0	0	0	0		0	0
726010 361084	Interest-Btfl 2600 Land/XtraAu	11,437	4,074	0	0	0	0	0		0	0
726010 361085	Interest-Wight House Reception	0	1,167	1,093	175	0	175	1,016		0	(1,016)
726010 361087	Interest-CreativeArts/SeanMons	0	0	0	0	623	623	0		1,111	1,111
726010 361086	Interest-Computech/VectorHoldn	0	396	1,117	519	491	1,010	1,010		900	(110)
726010 361200	InvestmntUnrealized(Gain)/Loss	0	(5,739)	(15,363)	0	0	0	0		0	0
726000 369030	Repayment Of N/R (Princ)	535,959	973,154	577,556	123,576	0	123,576	172,520		180,792	8,272
728000 381073	Trnsfr Frm RDA Operations	0	0	0	0	0	0	0		0	0
728000 389000	Use Of Fund Balance	0	0	0	0	1,147,311	1,147,311	0		251,840	251,840
TOTAL REVENUE		625,020	1,050,771	640,001	161,611	1,183,859	1,345,470	208,248	0	502,600	294,352
EXPENDITURES											
727200 431040	Bank & Investment Account Fees	0	0	2,419	1,298	1,298	2,596	2,400		2,600	200
727200 452300	Uncollectible Accounts	167,410	0	0	0	0	0	0		0	0
727200 461050	Loaned Monies	40,000	40,000	0	42,874	1,300,000	1,342,874	0		500,000	500,000
TOTAL EXPENDITURES		207,410	40,000	2,419	44,172	1,301,298	1,345,470	2,400	0	502,600	500,200
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES											
		417,610	1,010,771	637,582	117,439	(117,439)	0	205,848	0	0	(205,848)

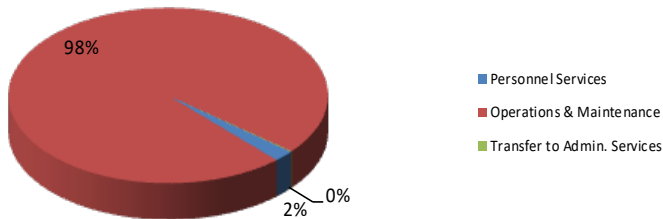
RDA OPERATING FUND BUDGET GRAPHS

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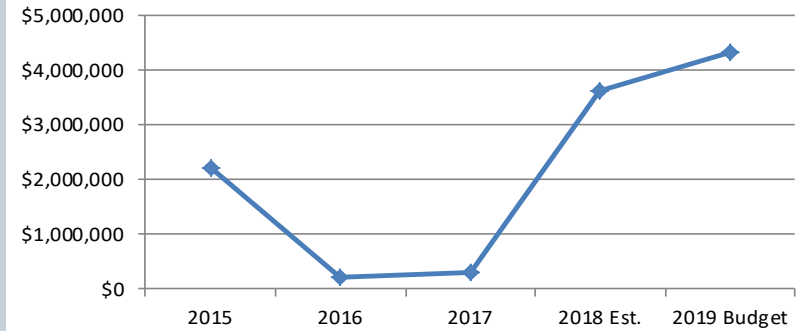
FY 2018-2019 RDA Operating Fund Revenues



FY 2018-2019 RDA Operating Fund Expenditures



Budget History (Less Capital)



RDA OPERATING FUND BUDGET (Continued)

REDEVELOPMENT AGENCY (OPERATING FUND)												
Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change	
REDEVELOPMENT AGENCY - CAPITAL PROJECTS												
737300	471100	Land	0	0	302,792	0	0	0	0	0	0	
TOTAL CAPITAL EXPENDITURES			0	0	302,792	0	0	0	0	0	0	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE TRANSFERS			(764,214)	1,280,793	541,093	(205,110)	(2,272,961)	(2,478,071)	0	(3,199,095)	(721,024)	
OPERATING TRANSFERS IN (OUT):												
738000	389000	Use Of Fund Balance	0	0	0	0	2,478,071	2,478,071	0	3,199,095	3,199,095	
TOTAL OPERATING TRANSFERS IN (OUT)			0	0	0	0	2,478,071	2,478,071	0	3,199,095	3,199,095	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(764,214)	1,280,793	541,093	(205,110)	205,110	0	(2,478,071)	0	2,478,071	

CEMETERY PERPETUAL CARE FUND



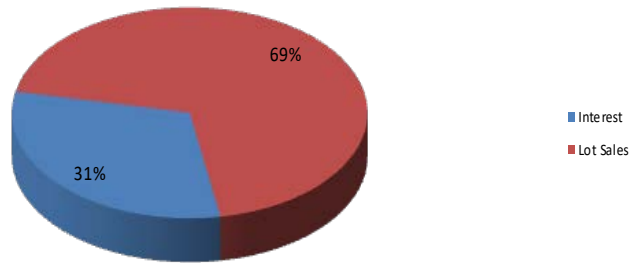
OVERVIEW

The Cemetery Perpetual Care Fund accounts for specific resources that are committed by City policy for the general care and maintenance of the City's cemetery. This fund receives its revenue through a fixed dollar amount of the sale of each cemetery lot. It is anticipated that this fund will accumulate these proceeds until all of the cemetery lots have been sold and will then use them for the perpetual care and maintenance of the cemetery.

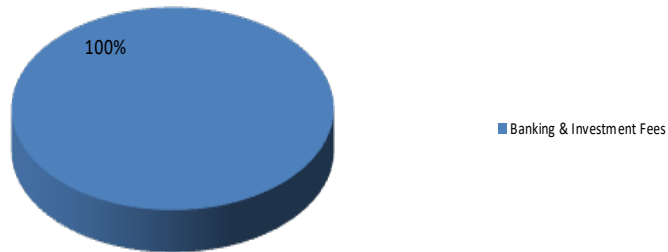
CEMETERY PERPETUAL CARE FUND BUDGET GRAPHS

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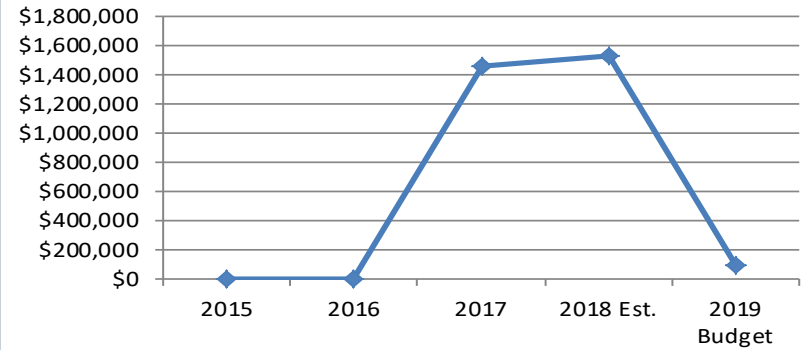
FY 2018-2019 Cemetery Perpetual Care Revenues



FY 2018-2019 Cemetery Perpetual Care Expenses



Budget History (Less Capital)



CEMETERY PERPETUAL CARE FUND BUDGET

CEMETERY PERPETUAL CARE											
Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
REVENUES											
746010 361000	Interest & Investment Earnings	14,763	22,502	6,724	13,920	13,920	27,840	0		27,000	27,000
746010 361200	InvestmntUnrealized(Gain)/Loss	0	(3,279)	(1,359)	0	(1,500)	(1,500)	0		0	0
747050 348100	Sale Of Cemetery Lots	46,155	58,900	43,380	36,200	12,660	48,860	0		60,000	60,000
748010 381000	Trnsfr From Other Funds	0	0	0	1,458,000	0	1,458,000	0		0	0
TOTAL REVENUE		60,918	78,123	48,745	1,508,120	25,080	1,533,200	0	0	87,000	87,000
EXPENDITURES											
747400 431040	Bank & Investment Account Fees	0	0	464	540	630	1,170	0		1,400	1,400
747400 491450	Trnsfr To Captl Imprvmnts	0	0	1,458,000	0	0	0	0		0	0
747400 491980	Add To Fund Balance	0	0	0	0	1,532,030	1,532,030	0		85,600	85,600
TOTAL EXPENDITURES		0	0	1,458,464	540	1,532,660	1,533,200	0	0	87,000	87,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES											
		60,918	78,123	(1,409,719)	1,507,580	(1,507,580)	0	0	0	0	0

LANDFILL CLOSURE FUND

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OVERVIEW

The Landfill Closure Fund accounts for specific resources that are restricted by Federal legislation and third-party contributions for the estimated environmental remediation costs to close the City's landfill when it reaches its full capacity. These funds are used to plan and provide for final cover placement, grading, gas control systems, final compaction, vegetation establishment, and long term care after closure. Post closure care may include maintaining final cover, managing Storm Water, collecting and managing leachate, groundwater monitoring, gas monitoring and management and record keeping. Closure plans must begin when the Landfill opens. The total funds needed for end of Landfill life and closure costs are \$2.2 million for an estimated 50 to 60 years of Landfill life. The gate receipts and tipping fees from operations fund this account. It is not anticipated that this fund will receive any additional revenues except through investment income.

The City also continues to build reserves for its estimated landfill closure costs in the Landfill and Sanitation Fund.

LANDFILL CLOSURE FUND BUDGET

			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar
	Account Number	Account Description	2015	2016	2017	Actual	Estimate	2018 Est.	2018 Budget	2018 Budget	2019 Budget	Change
1	LANDFILL CLOSURE											
2												
3												
4												
5	REVENUES											
6	786010 361000	Interest & Investment Earnings	4,134	6,050	9,485	6,421	6,000	12,421	0		12,400	12,400
7												
8	TOTAL REVENUE		4,134	6,050	9,485	6,421	6,000	12,421	0	0	12,400	12,400
9												
10	EXPENDITURES											
11	787800 431000	Profess & Tech Services	0	0	0	0	0	0	0		0	0
12	787800 431300	Environmental Monitoring	0	0	0	0	0	0	0		0	0
13	787800 491980	Add To Fund Balance	0	0	0	0	12,421	12,421	0		12,400	12,400
14	TOTAL EXPENDITURES		0	0	0	0	12,421	12,421	0	0	12,400	12,400
15												
16	EXCESS (DEFICIENCY) OF											
17	REVENUES OVER EXPENDITURES		4,134	6,050	9,485	6,421	(6,421)	0	0	0	0	0

ENTERPRISE FUNDS



RECYCLING FUND

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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 be up for review 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 \$2.63 which is up from \$2.55 last year. The amount charged to residents is \$2.75 per can. 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 \$1,200 in this account is for the additional cans requested.

Acct# 484800-431550 Recycling Collection Service

Increased \$25,104 is due to the monthly increase charged by Ace Disposal to the City. The \$2.55 charge per can has now increased to \$2.63 per can. This increase took place in December 2017.

Acct# 484800-491150 Transfer to Administrative Services

Increased \$597 to reimburse the City for the cost of the services it provides to the Recycling Enterprise Fund.

Acct# 486010- 361000 Interest & Investment Earnings

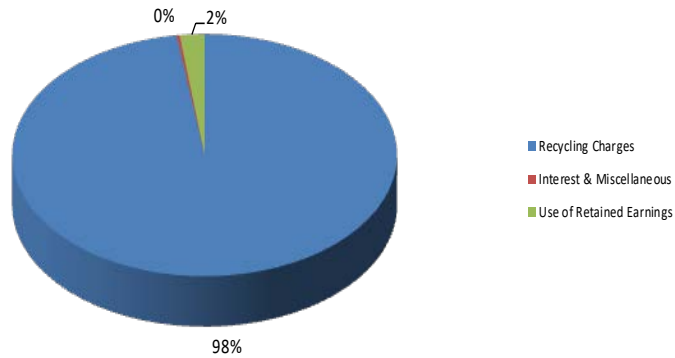
Increased \$200 to show actual earnings forecast on investments.

Acct# 488000- 389100 Transfer from Reserve

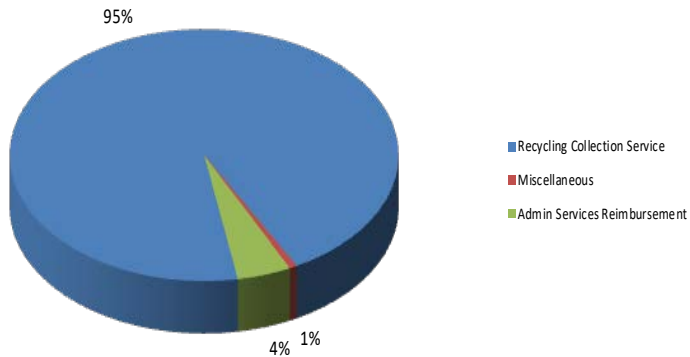
Increased \$8,974 to cover the cost of Collection Service increase.

RECYCLING FUND BUDGET GRAPHS

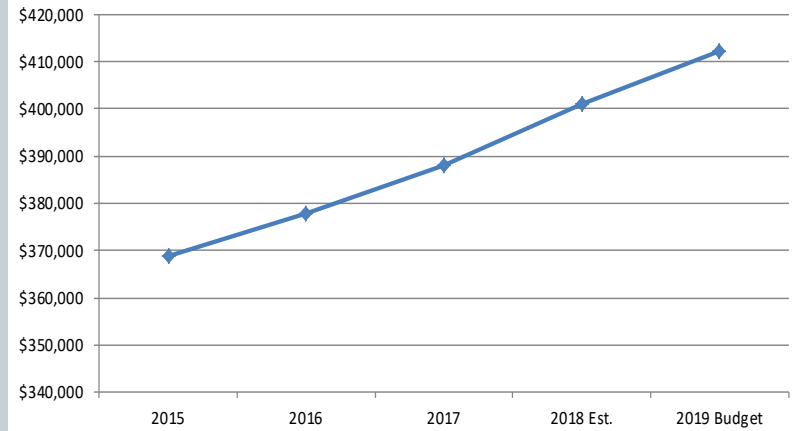
FY 2018-2019 Recycling Revenues



FY 2018-2019 Recycling Expenses



Budget History (Less Capital)



RECYCLING FUND BUDGET

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Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
RECYCLING											
OPERATING REVENUES											
487000 377220	Recycling Charges	377,174	382,702	418,480	172,997	247,357	420,354	420,354		421,554	1,200
TOTAL STORM WATER REVENUE		377,174	382,702	418,480	172,997	247,357	420,354	420,354	0	421,554	1,200
OPERATING EXPENSES											
OPERATIONS & MAINTENANCE											
484800 431040	Bank & Investment Account Fees	0	0	68	40	30	70	70		70	0
484800 431050	Credit Card Merchant Fees	1,898	1,943	1,543	785	1,215	2,000	2,000		2,000	0
484800 431100	Legal And Auditing Fees	0	0	173	193	0	193	193		169	(24)
484800 431550	Recycling Collectn Service	366,193	375,634	385,792	162,874	235,332	398,206	384,462		409,566	25,104
484800 452300	Uncollectible Accounts	629	366	455	293	207	500	500		500	0
484800 491150	Admin Services Reimbursement	0	0	15,217	9,363	9,363	18,726	18,726		19,323	597
TOTAL OPERATIONS & MAINTENANCE		368,721	377,942	403,248	173,548	246,147	419,695	405,951	0	431,628	25,677
TOTAL OPERATING EXPENSES		368,721	377,942	403,248	173,548	246,147	419,695	405,951	0	431,628	25,677
EARNINGS (LOSS) FROM OPERATIONS		8,453	4,760	15,232	(551)	1,210	659	14,403	0	(10,074)	(24,477)
NON-OPERATING REVENUES (EXPENSES):											
487000 369020	Income From Uncoll Accts	206	269	205	89	111	200	200		200	0
486010 361000	Interest & Investment Earnings	633	876	1,559	880	20	900	700		900	200
486010 361200	InvestmntUnrealized(Gain)/Loss	0	(153)	(474)	0	0	0	0		0	0
NON-OPERATING REVENUES - NET		839	991	1,289	969	131	1,100	900	0	1,100	200
EARNINGS (LOSS) BEFORE TRANSFERS		9,292	5,751	16,521	418	1,341	1,759	15,303	0	(8,974)	(24,277)
TOTAL RECYCLING EXPENSES		368,721	377,942	403,248	173,548	246,147	419,695	405,951	0	431,628	25,677
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		9,292	5,751	16,521	418	1,341	1,759	15,303	0	(8,974)	(24,277)
OPERATING TRANSFERS IN (OUT):											
484800 491900	Add To Unappr Ret Erngs	0	0	0	0	(1,759)	(1,759)	(15,303)			15,303
488000 389010	Use Of Retained Earnings	0	0	0	0	0	0	0		8,974	8,974
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	(1,759)	(1,759)	(15,303)	0	8,974	24,277
NET EARNINGS (LOSS)		9,292	5,751	16,521	418	(418)	0	0	0	0	0

STORM WATER FUND



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

200 North – 50 East to 300 East to 100 North new storm drain line.

200 East – 300 South to 100 South new storm drain line.

Ridge Point Dr. Extension to spring -- Phase 1.

Corrugated storm drain pipe replacement. These pipe repair/replacements are located by the storm drain video maintenance program.

LINE-ITEM HIGHLIGHTS

Acct# 497000- 373500 & 322100 Storm Water Collection Charges & Permits

Increased \$6,000 in these accounts is for new connections to the Storm Drain System.

Acct# 494900- 411000 to 413040 Personnel Services

Increased \$26,635 in these accounts is for employee merit increases, cola, and the increased cost of health insurance.

Acct# 494900- 422000 Public Notices

Increased \$650 in this account was due to expenses for inspections, reporting and Storm Water software programs.

STORM WATER FUND (Continued)

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LINE-ITEM HIGHLIGHTS (CONTINUED)

Acct# 494900- 431040 Bank & Investment Account Fees

Increased \$ 170 in this account is due to expenses for Investment Account servicing.

Acct# 494900- 431050 Credit Card Merchant Fees

Increased \$1,222 in this account is due to expenses for Credit Card Account servicing.

Acct# 494900- 451100 Insurance & Surety Bonds

Increased \$867 in this account is due to expenses for Insurance.

Acct# 494900- 452300 Uncollectible Accounts

Increased \$500 in this account is due to expenses for Uncollectible Accounts.

Acct# 494900- 491150 Transfer To Administrative Services

Increased \$8,196 to reimburse the City for the cost of the services it provides to the Storm Water Department Enterprise Fund.

Acct# 496010- 361000 Interest & Investment Earnings

Increased \$14,000 to show actual earnings forecast on investments.

Acct# 498020- 387120 Impact Fees

Increased \$11,500 for the Stone Creek Estates Subdivision.

Acct# 494900- 473106 New Storm Drains >400'

Increased \$55,000 for below surface storm water structures, outlets and inlets. This includes storm drain upgrades for 200 North- 50 East to 300 East to 100 North \$170,000. 200 East- 300 South to 100 South \$110,000. Ridge Point Dr. extend line to spring Phase 1 \$175,000.

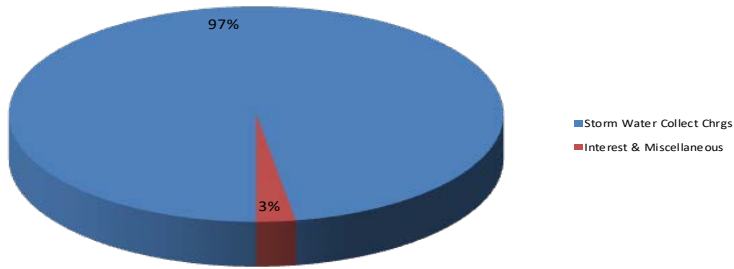
Acct# 494900- 474600 Vehicles

Decreased \$74,000 in the vehicle account. This account is for the purchase of a new ODB Leaf Vacuum Collector \$ 65,000. This is part of our scheduled equipment replacement program.

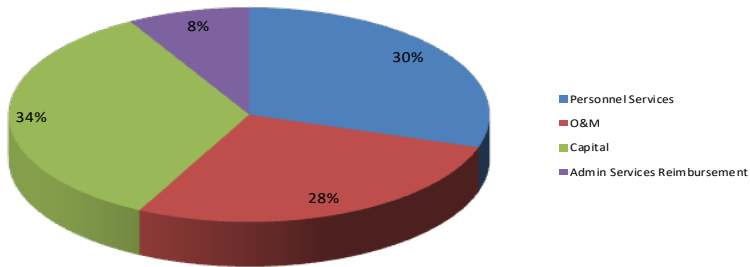
STORM WATER FUND BUDGET GRAPHS

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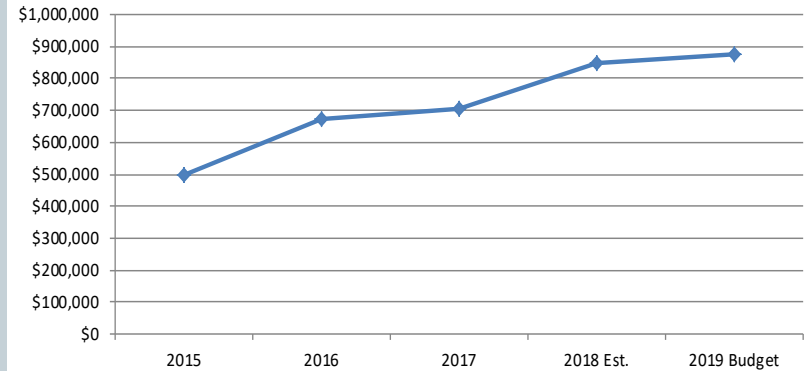
FY 2018-2019 Storm Water Revenues



FY 2018-2019 Storm Water Expenses



Budget History (Less Capital)



STORM WATER FUND BUDGET



	Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
STORM WATER												
OPERATING REVENUES												
497000	322100	Building Permits	1,200	2,100	4,050	1,900	1,200	3,100	2,000		3,000	1,000
497000	369020	Income From Uncoll Accts	411	538	409	178	122	300	300		300	0
497000	373500	Storm Water Collect Chrgs	1,100,899	1,157,965	1,376,690	664,732	921,272	1,586,004	1,586,004		1,591,004	5,000
TOTAL STORM WATER REVENUE			1,102,510	1,160,603	1,381,149	666,810	922,594	1,589,404	1,588,304	0	1,594,304	6,000
OPERATING EXPENSES												
PERSONNEL SERVICES												
494900	411000	Salaries - Perm Employees	186,672	216,186	257,753	135,511	130,816	266,327	266,327		281,577	15,250
494900	412000	Salaries-Temp & Part-Time	748	13,221	11,524	5,204	11,796	17,000	17,000		17,000	0
494900	413010	Fica Taxes	13,692	16,652	19,683	10,240	11,469	21,709	21,709		22,876	1,167
494900	413020	Employee Medical Ins	50,333	52,417	57,502	28,578	33,930	62,508	62,507		68,303	5,796
494900	413030	Employee Life Ins	1,204	1,325	1,544	799	968	1,767	1,767		1,855	88
494900	413040	State Retirement & 401 K	20,340	31,249	56,271	25,196	25,211	50,407	50,407		53,315	2,908
494900	413100	Retired Employee Benefits	513	512	(68)	0	619	619	619		619	0
494900	425300	Vehicle Allowance	450	452	450	208	241	449	449		449	0
494900	462180	Accrued Comp Time Exp	(472)	440	1,285	0	0	0	0		0	0
494900	462190	Accrued Sick Leave Exp	(1,642)	12	(865)	0	0	0	0		0	0
494900	462200	Accrued Vacation Expense	(1,595)	6,854	2,364	0	0	0	0		0	0
494900	491640	WorkersCompPremiumCharge-ISF	4,870	6,028	7,192	3,835	4,011	7,846	7,846		8,271	425
TOTAL PERSONNEL SERVICES			275,114	345,348	414,635	209,572	219,061	428,633	428,631	0	454,266	25,635
OPERATIONS & MAINTENANCE												
494900	421000	Books Subscr & Mmbrshp	0	0	0	0	0	0	100		100	0
494900	422000	Public Notices	9,322	9,322	9,442	8,262	3,738	12,000	12,000		12,650	650
494900	423000	Travel & Training	2,060	4,901	4,585	186	2,814	3,000	3,000		3,000	0
494900	424000	Office Supplies	23	90	328	31	487	518	500		500	0
494900	425000	Equip Supplies & Maint	60,802	46,241	43,392	18,132	52,268	70,400	70,400		70,400	0
494900	426000	Bldg & Grnd Suppl & Maint	0	1,737	4,113	588	412	1,000	1,000		1,000	0
494900	428000	Telephone Expense	0	0	2,569	971	1,629	2,600	2,600		2,600	0
494900	431040	Bank & Investment Account Fees	0	0	1,165	661	659	1,320	1,150		1,320	170
494900	431050	Credit Card Merchant Fees	3,796	3,885	3,086	2,154	2,568	4,722	3,500		4,722	1,222
494900	431100	Legal And Auditing Fees	720	682	573	635	0	635	720		641	(79)
494900	431400	Landfill Fees	15	99	12	174	326	500	500		500	0
494900	441200	Road Matl Patch/ Class C	15,188	25,109	2,090	18,575	1,425	20,000	20,000		20,000	0
494900	441250	Storm Drain Maintenance	56,246	75,916	117,144	61,821	113,179	175,000	175,000		175,000	0
494900	441260	Wtrway Repliment-Concrete Rpr	12,222	48,848	29,165	4,573	35,427	40,000	40,000		40,000	0
494900	448000	Operating Supplies	2,559	2,890	11,961	2,496	1,004	3,500	3,500		3,500	0
494900	451100	Insurance & Surety Bonds	5,420	5,350	5,603	6,044	0	6,044	5,600		6,467	867
494900	452300	Uncollectible Accounts	707	1,511	1,470	761	739	1,500	1,000		1,500	500
494900	453600	Loss-Deleted Fixed Assets	0	44,849	0	0	0	0	0		0	0
494900	461000	Miscellaneous Expense	267	102	375	100	100	200	200		200	0
494900	462400	Contract Equipment	54,989	54,996	55,184	2,210	72,790	75,000	75,000		75,000	0
494900	491150	Admin Services Reimbursement	33,690	33,690	57,191	58,387	58,387	116,774	116,774		124,970	8,196
TOTAL OPERATIONS & MAINTENANCE			258,026	360,216	349,450	186,762	347,952	534,714	532,544	0	544,070	11,526

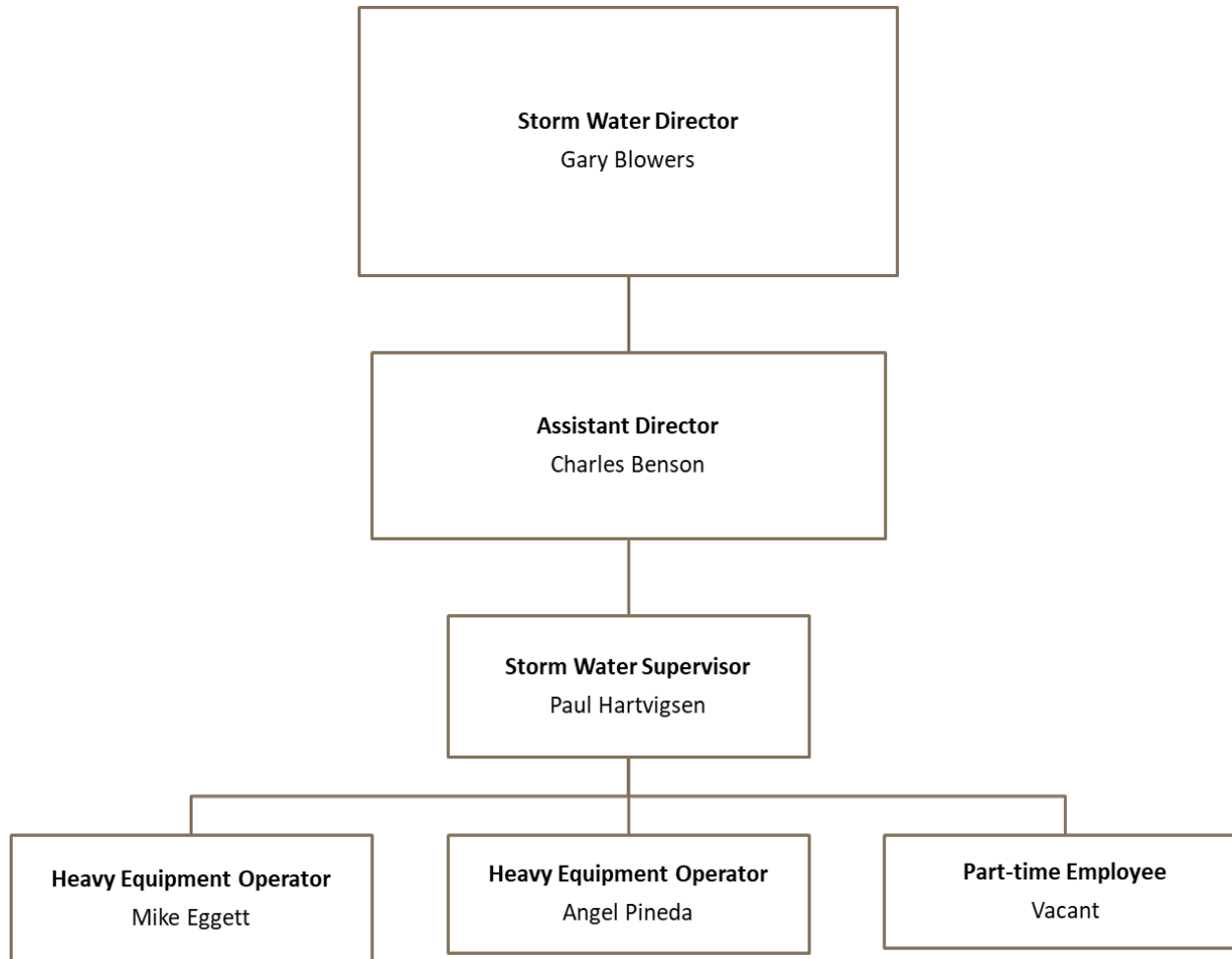
STORM WATER FUND BUDGET (Continued)

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Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
STORM WATER											
TOTAL OPERATING EXPENSES		533,140	705,564	764,085	396,334	567,013	963,347	961,175	0	998,336	37,161
EARNINGS (LOSS) FROM OPERATIONS		569,370	455,039	617,064	270,476	355,581	626,057	627,129	0	595,968	(31,161)
NON-OPERATING REVENUES (EXPENSES)											
496000	369000	Sundry Revenues	0	1,223	1,902	679	0	679	0	0	0
496010	361000	Interest & Investment Earnings	11,997	21,295	25,754	14,636	10,364	25,000	11,000	25,000	14,000
496010	361200	InvestmntUnrealized(Gain)/Loss	0	(3,119)	(7,807)	0	0	0	0	0	0
496020	364000	Gain on Fixed Asset Sales	15,000	0	0	0	0	0	0	0	0
498020	387120	Impact Fees	1,632	6,022	1,877	17,694	0	17,694	2,000	13,500	11,500
498030	387130	Contr-in Aid - Storm Drains	73,248	64,891	104,589	0	0	0	0	0	0
NON-OPERATING REVENUES - NET		101,877	90,311	126,314	33,009	10,364	43,373	13,000	0	38,500	25,500
EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		671,247	545,350	743,378	303,485	365,945	669,430	640,129	0	634,468	(5,661)
STORM WATER - CAPITAL PROJECTS											
494900	473106	New Storm Drains > 400'	0	485,899	188,843	187,792	212,208	400,000	400,000	455,000	55,000
494900	474600	Vehicles	0	0	233,120	115,275	10,559	125,834	139,000	65,000	(74,000)
TOTAL CAPITAL EXPENSES		0	485,899	421,963	303,067	222,767	525,834	539,000	0	520,000	(19,000)
<i>Not included in "Earnings (Loss)" when depreciation included.</i>											
Accrual Accounting Adjustments											
494900	454800	Depreciation Expense	323,473	306,341	296,924	0	0	N/A	N/A	N/A	N/A
494900	496000	Fixed Assets Adjustments	0	(585,972)	(475,841)	(125,834)	(125,834)	N/A	N/A	N/A	N/A
Total Accrual Accounting Adjustments		323,473	(279,631)	(178,917)	(125,834)	0	(125,834)	0	0	0	0
TOTAL STORM WATER EXPENSES		856,613	911,832	1,007,131	573,567	789,780	1,363,347	1,500,175	0	1,518,336	18,161
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		347,774	339,082	500,332	126,252	143,178	269,430	101,129	0	114,468	13,339
OPERATING TRANSFERS IN (OUT):											
494900	492100	Add To Replacement Reserve	0	0	0	50,565	50,565	(101,130)	0	(114,468)	(13,338)
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	50,565	0	50,565	(101,130)	0	(114,468)	(13,338)
NET EARNINGS (LOSS)		347,774	339,082	500,332	176,817	143,178	319,995	(1)	0	0	1

STORM WATER FUND ORGANIZATIONAL CHART

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WATER FUND

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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 (36 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 264 pressure regulating valves (PRVs), 1635 fire hydrants, 4,600 valves and 176 miles of main line and 10,945 service lines. 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.

WATER FUND (Continued)

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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 finish construction in a new treatment plant with up to date technology on or about May 1, 2018. We are excited to be able to produce great water in this plant.

New Reservoirs

We will complete the new reservoir on 400 North and 1350 East by about June 2018.

New Buildings

A new pump station will be constructed at the new reservoir on about 400 North 1300 East (\$350,000). This pump station will lift water from the new reservoir on 400 North to our Templeview reservoir. Some of these costs will be paid by the developer.

GOALS & PROJECTS

Completed 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.

WATER FUND (Continued)

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GOALS & PROJECTS (CONTINUED)

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.

1,100 feet of 10" pipe with 4 services and 1 fire hydrant on 250 North from the new pump station at Holbrook reservoir to Davis Blvd.

2,300 feet of pipe on 900 South from 200 West to Main street including Cul-de-sac's with 43 services and 6 fire hydrants.

630 feet of pipe with 8 services and 2 fire hydrants on 750 North from 300 East to 650 North.

3,000 feet of pump line on 300 North from Davis Blvd up through Rocket Park then on 1300 East to 400 North and up to the new reservoir.

Total Pipe 13,330' with 167 services and 25 fire hydrants.

2.52 Miles

GOALS & PROJECTS

Projects for 2018 - 2019

2,000 feet of pipe with 31 services and 3 fire hydrants on 50 West from 1800 South to the dead ends on the new Cemetery property. (In House)

950 feet of pipe on Millstream Way with 16 services and 2 fire hydrants. (In House)

3,000 feet of pipe with 30 services and 5 fire hydrants on 1100, 1150 and 1200 East from 400 north to and including 550 North. (Contracted)

2,300 feet of pipe with 43 services and 2 fire hydrants on 200 North from Main Street to 400 East. (In House)

1,550 feet of pipe with 32 services and 2 fire hydrants on 325 South from 425 West to 285 West then over to 500 South. (In House)

WATER FUND (Continued)

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GOALS & PROJECTS (CONTINUED)

950 feet of pipe with 19 services and 2 fire hydrants from 100 East to 300 East. (In House)

2,100 feet of pipe with 17 services and 2 fire hydrants on 200 West from 1800 South to 2285 South 200 West. (Contracted)

600 feet of pipe with 9 services and 1 fire hydrant on 550 North from 900 East to 1000 East. (In House)

11,200' of pipe with 180 Services and 17 fire hydrants
(2.12 miles)

Calendar Year 2017 Statistics

Water Sampling

Bacteriological - 504
Investigative - 36
Fluoride - 79
Nitrates - 6
LT2-6 E COLI -12
TTHM & HAA5 - 16
Chlorine Residual - 421
Radionuclides - 2

Water Quality Related Calls

Water Quality - 60
Miscellaneous - 236
Flushing - 36

Service Line Related Calls

New Lines - 10
Service Line Kills - 5
Freeze Ups (customers) - 10
Freeze Ups (ours) - 5
Leaks - 57

Billing Issues

High Bill - 37
Low Bill - 0
Meters Tested - 11

Main Line Related Calls

Leaks - 60
Hydrant Replacement/Repair - 15
Valve Replacements - 12
Valves Cleaned and Exercised -

Pressure Reducing Valves

PRVs Checked & Maintained - 157
New PRVs - 2
PRVs Rebuilt - 32
Active PRVs replaced - 5
Pressure Related Calls - 50

Metering

Meter Leaks - 80
AMRs Installed - 26

Metering Cont.

AMRs Replaced - 1,505
Disconnect for Non Payment - 616
Meter Replacements - 90
Utility Work Orders - 1355
Commercial Meters Replaced - 3
Manual Commercial Reads -
Backflow reports - 102
Ford Valves - 21

WATER FUND (Continued)

132

LINE-ITEM HIGHLIGHTS

The operations budget includes two more employees this year. This is most of the reason it has gone up by about \$174,000 from last year. We will make up the added cost for employees by doing more in house pipe replacement. 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 \$197,348 - Includes two new employees, merit increases, as well as medical and other benefit increases. We will make up this increase by doing more capital work with our own forces and contracting less of our capital pipe replacement. This is also due to how we chose to budget this account in the past. We estimated transfers for capital pipe work to be reimbursed to this account for wage costs as we complete the projects so the line item in the past appeared artificially low. This line item reflects actual costs and transfers for capital projects for wages, equipment, materials and street opening costs will be made to account #515100-496010 instead of four different accounts.

Acct# 515100-415000 Employee Education Reimbursement

Up \$6,500 - We have an additional two employees signed up for school this year.

Acct# 515100-423000 Travel and Training

Up \$1400 - Increased costs to obtain and keep certifications. We will have two new men to certify this year and these extra costs were used as part of the equation in the decision to increase personnel levels. We expect certification fees to go up a bit as the Legislature gave the Division of Drinking Water more authority to control these fees in the 2018 session.

Acct# 515100-425000 Equipment Supplies and Maintenance

Up \$52,150 - This is up due to how we chose to budget this account in the past. We estimated transfers for capital pipe work to be reimbursed to this account for equipment costs as we complete the projects so the line item in the past appeared artificially low. This line item reflects actual costs and transfers for capital projects for wages, equipment, materials and street opening costs will be made to account #515100-496010 instead of four different accounts.

WATER FUND (Continued)

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LINE-ITEM HIGHLIGHTS

Acct# 515100-428000 Telephone and Radio

Up \$900 - This increase is mostly due to two new cell phones for the new employees. These costs were considered in the process to determine increasing our personnel.

Acct# 515100-431100 Legal and Auditing Fees

Up \$1,270 - This is one of those numbers we do not have much control over and it is supplied to us through City Hall.

Acct# 515100-431040 Bank and Investment Fees

\$2,200 - This amount has not been accounted for in our budget in the past, but it will now be included.

515100-431050 Credit Card and Merchant Fees

Up \$2,400 - We underestimated these costs last year and have increased this line item to more closely reflect actual costs.

Acct# 515100-431000 Professional and Technical Services

Up \$500 - We may need some extra technical support as we begin operating our new treatment plant.

Acct# 515100-448000 Operating Supplies

Up \$1,700 - We are unclear as to what our chemical costs will be in relation to our new treatment plant so we included this increase just in case we don't have a good estimate.

WATER FUND (Continued)

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LINE-ITEM HIGHLIGHTS (CONTINUED)

515100-448400 Distribution System Repair and Maintenance

Up \$50,700 - Due to how we chose to budget this account in the past. We estimated transfers for capital pipe work to be reimbursed to this account for materials as we complete the projects so the line item in the past appeared artificially low. This line item reflects actual costs and transfers for capital projects for wages, equipment, materials and street opening costs will be made to account #515100-496010 instead of four different accounts.

Acct# 515100-448650 Meters

Up \$5,000 - About 50% of our automated meter reading system is now out of warranty which means we will be purchasing more radio units for meters on our own dime, also to buy some new meter lids to improve the signal on hard to read meters. These costs will continue to rise.

Acct# 515100-461300 Street Opening Expense

Up \$14,960 - Due to how we chose to budget this account in the past. We estimated transfers for capital pipe work to be reimbursed to this account for street opening expenses as we complete the projects so the line item in the past appeared artificially low. This line item reflects actual costs and transfers for capital projects for wages, equipment, materials and street opening costs will be made to account #515100-496010 instead of four different accounts.

Acct# 515100-461400 Purchase of Water

Up \$18,000 - Weber Basin projects the cost of purchased water to go up 7%. Also we included \$5,000 to purchase water from South Davis.

515100-472100 Buildings

A new pump station will be constructed at the new reservoir on about 400 North 1300 East (\$350,000). This pump station will lift water from the new reservoir on 400 North above 1300 East to our Templeview reservoir. Some of these costs may be paid by the developer.

515100-473110 Water Mains

Down \$221,250 - This is down because we will do more of the capital pipeline work in house. The more we do ourselves the more we can cut these costs. We have asked in this budget for two new personnel so we can leave a pipe crew on the job for the whole construction season without having to pull them off to catch up on other things.

WATER FUND (Continued)

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LINE-ITEM HIGHLIGHTS (CONTINUED)

515100-474500 Machinery and Equipment

Down \$5,000 - We will replace the control panels at our Cumorah booster station along with upgraded motor protection and one pump and motor (\$65,000). We will also be purchasing a new air compressor for our shop (\$10,000)

515100-491150 Administrative Services Reimbursement

Up \$16,131 - Increased to more closely reflect administrative and labor costs for duties performed by other departments on behalf of the Water Department.

515100-474600 Vehicles

\$262,000 - We will replace a backhoe (\$130,000), two staff pickup trucks (\$72,000) and our 1 ton plow truck (\$60,000). All equipment is on the 10 year capital plan and is routine replacement.

515100-482050 Treatment Plant Note

\$333,000 for year 2018-2019 for the treatment plant loan derived from the City's amortization schedule

515100-453100 Interest Expense

\$107,060 interest for the treatment plant loan derived from the loan amortization schedule.

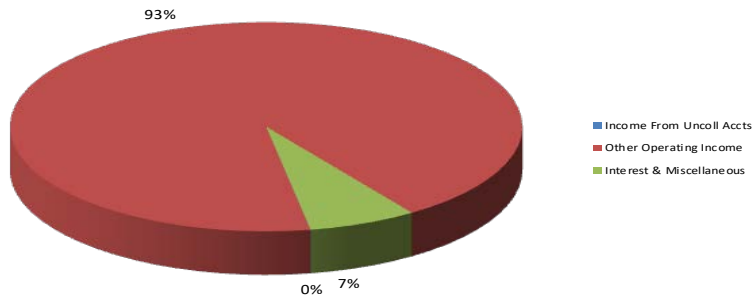
Fees

There are fee change requests for the 2018-2019 fiscal year budget as noted in the fees and charges schedule.

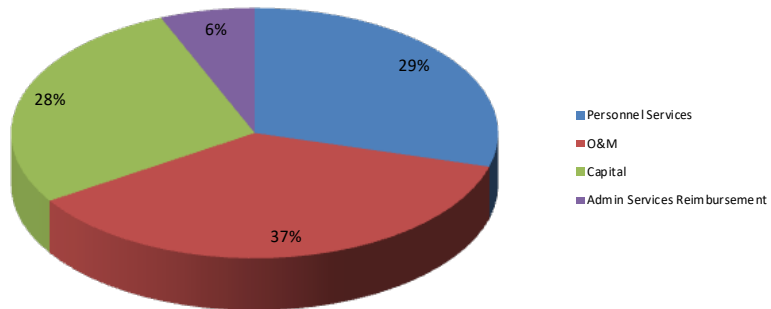
Organizational Chart

WATER FUND BUDGET GRAPHS

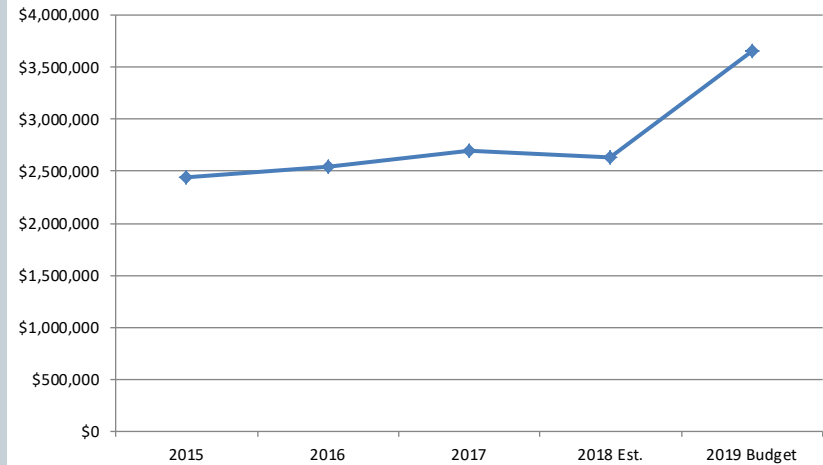
FY 2018-2019 Water Revenues



FY 2018-2019 Water Expenses



**Budget History
(Less Capital)**



WATER FUND BUDGET

	WATER												
	Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change	
5	OPERATING REVENUES												
6	517000	369020	Income From Uncoll Accts	1,028	1,345	1,023	444	500	944	1,000	1,000	0	
7	517000	371110	Metered Water Sales	3,933,010	4,013,480	4,077,853	2,502,273	2,500,000	5,002,273	5,000,000	5,500,000	500,000	
8	517010	372400	Connection Fees	8,660	25,705	24,579	14,659	20,000	34,659	20,000	0	(20,000)	
9	TOTAL OPERATING REVENUES			3,942,697	4,040,530	4,103,455	2,517,377	2,520,500	5,037,877	5,021,000	0	5,501,000	480,000
11	OPERATING EXPENSES												
12	PERSONNEL SERVICES												
13	515100	411000	Salaries - Perm Employees	770,803	810,271	809,644	401,338	445,000	846,338	922,358	1,029,269	106,911	
14	515100	412000	Salaries-Temp & Part-Time	30,802	26,687	55,537	28,416	12,500	40,916	40,000	40,000	0	
15	515100	413010	Fica Taxes	62,087	63,624	66,456	31,587	33,000	64,587	73,620	81,799	8,179	
16	515100	413020	Employee Medical Ins	162,431	168,812	167,777	76,938	83,000	159,938	186,690	245,768	59,078	
17	515100	413030	Employee Life Ins	4,355	4,491	4,369	2,077	2,150	4,227	5,133	5,812	679	
18	515100	413040	State Retirement & 401 K	96,874	110,381	161,732	75,338	77,500	152,838	175,894	196,282	20,388	
19	515100	413100	Retired Employee Benefits	3,999	3,999	(432)	0	0	0	4,829	4,829	0	
20	515100	462180	Accrued Comp Time Exp	(105)	259	1,397	0	0	0	0	0	0	
21	515100	462190	Accrued Sick Leave Exp	(8,397)	2,262	(636)	0	0	0	0	0	0	
22	515100	462200	Accrued Vacation Expense	13,450	14,841	2,142	0	0	0	0	0	0	
23	515100	491640	WorkersCompPremiumCharge-ISF	16,432	16,672	17,243	8,215	8,500	16,715	18,414	20,527	2,113	
24	TOTAL PERSONNEL SERVICES			1,152,731	1,222,299	1,285,229	623,909	661,650	1,285,559	1,426,938	0	1,624,286	197,348
26	OPERATIONS & MAINTENANCE												
27	515100	415000	Employee Education Reimb	0	545	1,377	669	800	1,469	3,000	9,500	6,500	
28	515100	421000	Books Subscr & Mmbrshp	5,162	5,533	4,015	5,257	300	5,557	6,000	6,000	0	
29	515100	422000	Public Notices	0	0	0	0	600	600	1,400	1,200	(200)	
30	515100	423000	Travel & Training	11,482	9,296	14,387	2,352	10,500	12,852	11,600	13,000	1,400	
31	515100	424000	Office Supplies	92	688	310	457	500	957	1,000	1,000	0	
32	515100	425000	Equip Supplies & Maint	20,430	22,311	11,137	23,465	5,000	28,465	28,350	80,500	52,150	
33	515100	426000	Bldg & Grnd Suppl & Maint	31,004	24,985	15,659	9,708	14,000	23,708	24,350	24,000	(350)	
34	515100	427000	Utilities	508,208	475,183	486,296	261,095	265,000	526,095	538,000	538,000	0	
35	515100	428000	Telephone Expense	9,053	14,350	15,008	6,854	6,000	12,854	12,600	13,500	900	
36	515100	429300	Computer Hardware	5,699	5,690	9,466	4,062	3,500	7,562	7,650	7,650	0	
37	515100	431000	Profess & Tech Services	66,141	69,448	58,898	23,354	35,146	58,500	58,500	59,000	500	
38	515100	431040	Bank & Investment Account Fees	0	0	2,394	1,101	1,100	2,201	0	2,200	2,200	
39	515100	431050	Credit Card Merchant Fees	12,462	12,756	10,131	7,132	7,000	14,132	12,000	14,400	2,400	
40	515100	431100	Legal And Auditing Fees	0	0	2,300	2,454	0	2,454	2,454	3,724	1,270	
41	515100	431400	Landfill Fees	7,066	15	81	631	300	931	200	300	100	
42	515100	448000	Operating Supplies	64,759	108,127	114,628	36,973	62,000	98,973	104,500	106,200	1,700	
43	515100	448400	Dist Sstem Repair & Maint	236,699	166,839	92,728	93,265	43,000	136,265	136,500	187,200	50,700	
44	515100	448650	Meters	0	0	78,334	27,163	48,000	75,163	75,000	80,000	5,000	
45	515100	451100	Insurance & Surety Bonds	21,159	20,827	21,812	23,477	0	23,477	22,270	22,270	0	
46	515100	452300	Uncollectible Accounts	5,635	4,800	4,091	2,836	2,000	4,836	4,000	4,500	500	
47	515100	453600	Loss-Deleted Fixed Assets	10,189	76,593	134,943	0	0	0	0	0	0	
48	515100	461000	Miscellaneous Expense	3,267	1,964	4,984	431	2,000	2,431	3,100	3,100	0	

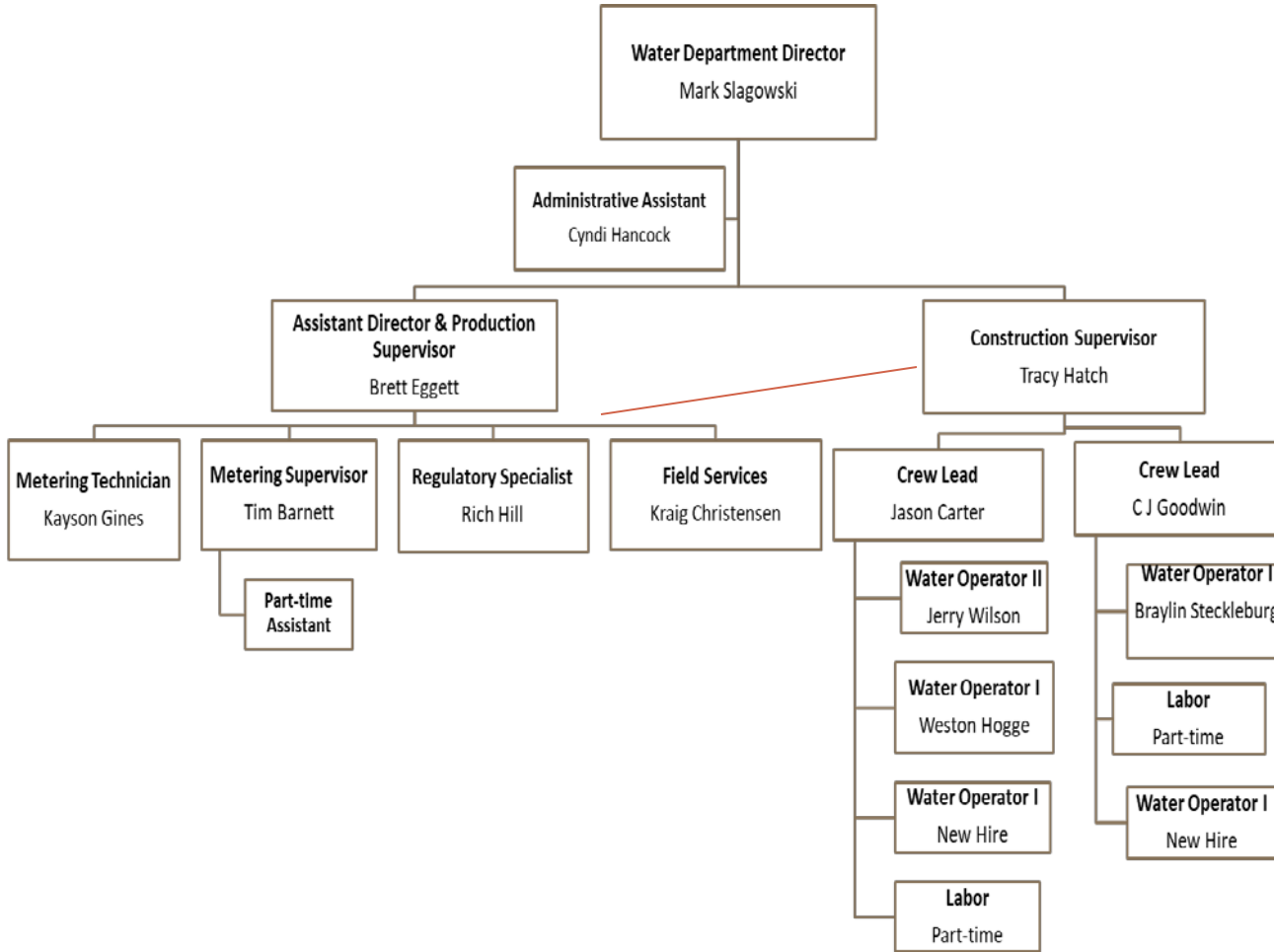
WATER FUND BUDGET (Continued)

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Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
WATER											
515100	461300	119,223	114,009	131,351	100,362	33,000	133,362	135,040		150,000	14,960
515100	461400	154,600	185,921	168,555	176,790	0	176,790	188,000		206,000	18,000
515100	466000	0	0	32,146	0	0	0	50,000		50,000	0
515100	491150	249,954	249,954	265,340	166,331	166,330	332,661	332,661		348,792	16,131
515100	491540	0	0	0	0	0	0	0		0	0
TOTAL OPERATIONS & MAINTENANCE		1,542,283	1,569,834	1,680,371	976,218	706,076	1,682,294	1,758,175	0	1,932,036	173,861
TOTAL OPERATING EXPENSES		2,695,014	2,792,133	2,965,600	1,600,127	1,367,726	2,967,853	3,185,113	0	3,556,322	371,209
EARNINGS (LOSS) FROM OPERATIONS		1,247,683	1,248,397	1,137,855	917,250	1,152,774	2,070,024	1,835,887	0	1,944,678	108,791
NON-OPERATING REVENUES (EXPENSES)											
516000	369000	634	4,180	299	15	1,000	1,015	5,000		2,000	(3,000)
516000	369300	0	0	2,889	0	1,000	1,000	2,000		2,000	0
516010	361000	32,548	52,773	50,810	24,195	24,500	48,695	36,000		50,000	14,000
516010	361200	0	(6,666)	(13,161)	0	0	0	0		0	0
516020	364000	6,513	28,038	0	21,452	18,000	39,452	55,000		35,000	(20,000)
518020	387120	92,058	55,732	62,492	23,899	30,000	53,899	60,000		115,000	55,000
515100	453100	0	0	0	0	0	0	18,000		(107,060)	(125,060)
515100	482050	0	0	0	0	0	0	285,000		(333,000)	(618,000)
518030	387110	20,276	29,679	220,432	43,745	100,000	143,745	1,270,000		200,000	(1,070,000)
NON-OPERATING REVENUES - NET		152,030	163,735	323,761	113,305	174,500	287,805	1,731,000	0	(36,060)	(1,767,060)
EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		1,399,713	1,412,132	1,461,616	1,030,555	1,327,274	2,357,829	3,566,887	0	1,908,618	(1,658,269)
CAPITAL EXPENSES											
515100	472100	0	0	183,797	877,327	4,026,700	4,904,027	3,350,000		350,000	(3,000,000)
515100	472120	0	0	0	2,529	1,300,000	1,302,529	900,000		0	(900,000)
515100	472130	12,630	217,061	154,580	0	0	0	0		100,000	100,000
515100	473110	17,368	1,562,026	1,108,459	298,517	175,000	473,517	1,453,750		1,232,500	(221,250)
515100	474500	0	249,104	282,698	34,003	60,200	94,203	80,000		75,000	(5,000)
515100	474600	0	17,901	91,967	0	33,258	33,258	34,000		262,000	228,000
TOTAL CAPITAL EXPENSES		29,998	2,046,092	1,821,501	1,212,377	5,595,158	6,807,535	5,817,750	0	2,019,500	(3,798,250)
<i>Not included in "Net Earnings (Loss) Before Transfers" when depreciation included</i>											
Accrual Accounting Adjustments											
515100	454800	924,214	769,603	809,910	0	0	0	N/A	N/A	N/A	N/A
515100	496000	0	0	(1,991,492)	0	0	0	N/A	N/A	N/A	N/A
515100	496010	0	0	0	0	0	0	N/A	N/A	(480,000)	N/A
515100	496100	0	0	0	0	0	0	N/A	N/A	N/A	N/A
Total Accrual Accounting Adjustments		924,214	769,603	(1,181,582)	0	0	0	0	0	(480,000)	(480,000)
TOTAL WATER EXPENSES		3,649,226	5,607,828	3,605,519	2,812,504	6,962,884	9,775,388	9,002,863	0	5,535,882	(3,466,981)
EARNINGS (LOSS) BEFORE TRANSFERS		445,501	(1,403,563)	821,697	(181,822)	(4,267,884)	(4,449,706)	(2,250,863)	0	369,118	2,619,981
TRANSFERS IN (OUT)											
518000	389010	0	0	0	0	0	0	2,856,863			(2,856,863)
518000	389100	0	0	0	0	0	0	0		0	0
515100	491540	0	0	0	0	0	0	0		(369,118)	(369,118)
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0	2,856,863	0	(369,118)	(3,225,981)
NET EARNINGS (LOSS)		445,501	(1,403,563)	821,697	(181,822)	(4,267,884)	(4,449,706)	606,000	0	0	(606,000)

WATER FUND ORGANIZATIONAL CHART

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LIGHT & POWER FUND

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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 16,900 total customers: 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: 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 a negative impact if the cost of the extra power is higher than the price that power is sold for.

LIGHT & POWER FUND (Continued)

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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 7.9% 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, although the final size of the power plant has not been determined. However it will probably be in the 840-900 MW range, and BCLP's contract will similarly be changed from 0 to 30 MW to approximately 0 to 13 MW.
- 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.

LIGHT & POWER FUND (Continued)

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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 2018-2019 are budgeted at \$24,090,391, down \$283,347 from Fiscal Year 2017-2018. 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, street lighting system, 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.

LIGHT & POWER FUND (Continued)

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GOALS & PROJECTS

Capital Expenditures

BCLP's total capital expenditures for Fiscal Year 2018-2019 are budgeted at \$6,640,500, up \$398,500 from Fiscal Year 2017-2018. This includes:

- Office and warehouse at \$430,000 and includes a storage building for oil / PCB storage, additional truck bays, a wash bay, and demolition, cleanup, asbestos abatement, and utility disconnections for the Fisher property.
- Distribution system at \$200,000 to begin an upgrade of the meter collection system.
- Distribution street lights at \$602,000 and includes \$102,000 to replace 34 steel poles 400 North to Centerville and \$500,000 for the Stoker plaza lighting.
- M&E Echo Hydro at \$500,000 to upgrade the controller.
- M&E Vehicles at \$240,000 to replace a substation service truck, a plant maintenance truck, two meter reading trucks, and an office vehicle.
- Construction in Progress (CIP) Transmission Substation at \$3,000,000 for the second half of the upgrade of the 138 KV substation.
- 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 \$170,000 to begin developing the Keller property.
- CIP Distribution System at \$250,000 to add a new feeder to run east out of the North East substation.
- CIP Distribution System at \$57,500 to rebuild the distribution line to the Water Department's 400 North pump.
- CIP Distribution System at \$510,000 for the #673 to #271 Feeder inter-tie.
- CIP Distribution System at \$61,000 to rebuild the distribution line to the Water Department's Hannah Holbrook pump.
- CIP Distribution System at \$60,000 to begin design and construction of a new feeder to run west out of the North East substation.

LIGHT & POWER FUND (Continued)

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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 2017-2018 to Fiscal Year 2018-2019.

Operating Revenues:

Total Operating Revenues are budgeted at \$28,233,300, up \$716,346.

Acct # 538030-372410 Contribution in Aid To Construction.

Increased \$306,000 to include the following work: \$270,000 for Stone Creek (Keller property) in 4 phases; \$57,500 for the Water Department's 400 North pump; and \$61,000 for the Water Department's Hannah Holbrook pump.

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

No change.

Acct # 537000-375300 Air Products Income.

No change.

Acct # 537000-376100 Street Light Maintenance.

New account at \$405,600 created to fund the City's street light system including its power usage, maintenance, replacement of underground wire, upgrades, and other costs, which costs have been born historically by the Power Department without a source of funding. Whenever possible, the Power Department will coordinate its street light work with the Street Department's work on City roads.

Operating Expense - Personnel Services

Total Personnel Services expenses are budgeted at \$4,484,878, up \$159,878. 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 February 7, 2018.

LIGHT & POWER FUND (Continued)

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LINE-ITEM HIGHLIGHTS (CONTINUED)

Operating Expense - Personnel Services (Continued)

Total Personnel Services includes:

- Employees at 34 full-time (unchanged) and five permanent part-time (unchanged).
- Merit increases for 11 employees.
- A 3.0% cost of living adjustment (COLA) for all exempt employees, and a 3.0% COLA for all non-exempt employees.
- Increased health insurance rates.
- Total Labor is \$2,995,069, up \$126,108 with the COLA and merit increases.
- Total Benefits at \$1,489,809, up \$33,770 with increased health insurance rates.

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 2016-2017).

Operating Expense - Operations & Maintenance

Total Operating Expenses for Operations & Maintenance are budgeted at \$19,605,513, down \$443,225.

Acct # 535300-415000 Employee Education Benefit (Personal)

Decreased \$10,000 to \$0 with no employee participation this year.

Acct # 535300-424002 Office & Warehouse

Decreased \$49,890 with completion of roof repair and solar array projects in FY 2017.

Acct # 535300-431000 Profess & Tech Services

Decreased \$29,200 with lower costs.

LIGHT & POWER FUND (Continued)

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LINE-ITEM HIGHLIGHTS (CONTINUED)

Acct # 535300-448613 Plant

Decreased \$199,448 with the reassignment Air Quality and UAMPS transmission / scheduling / reserves expenses to Acct # 535300-448614 Plant Equipment & Generation, partially offset with the reassignment of all Acct # 535300-448615 Plant Building Repairs expenses to this account.

Acct # 535300-448614 Plant Equipment & Generation (renamed from Plant Equipment Repairs)

Increased \$378,090 with the reassignment of Air Quality and UAMPS transmission / scheduling / reserves expenses from Acct # 535300-448613 Plant to this account.

Acct # 535300-448615 Plant Building Repairs

Decreased \$12,146 to \$0 with the reassignment of all expenses to Acct # 535300-448613.

Acct # 535300-448622 Power Purchased from San Juan

Decreased \$198,826 with revised costs for the San Juan plant.

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

Increased \$193,216 with revised power purchases from the market.

Acct # 535300-448627 Echo Hydro

Increased \$50,079 with the repair or replacement of steel structures.

Acct # 535300-448630 Transmission

Decreased \$825,000 with the postponed replacement of transmission pole projects due to the 138 KV substation upgrade, partially offset by additional testing of poles and the reinforcement of selected poles.

Acct # 535300-448632 Distribution

Increased \$212,454 with 15 maintenance projects to upgrade primary wire; includes testing of poles (funded by use of retained earnings).

Acct # 535300-448633 Street Lights

Increased \$80,000 to repair or replace underground lines on 5 projects.

LIGHT & POWER FUND (Continued)

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LINE-ITEM HIGHLIGHTS (CONTINUED)

Acct # 535300-448636 Special Equipment

Increased \$11,600 with the addition of a Spinlab Bird Dog Plus Model 6000 in service tester for on-site meter testing.

Acct # 535300-448639 Substation

Decreased \$126,629 following the purchase of four 46 KV breakers for the SE and Central substations in FY2018.

Acct # 535300-448640 SCADA (Supervisory Control And Data Acquisition)

Increased \$26,000 for a storage server and SCADA training.

Acct # 535300-448650 Meters

Increased \$13,410 to purchase additional meters for customer installations.

Acct # 535300-461000 Miscellaneous

Increased \$11,500 with higher expenses.

Acct # 535300-466000 Contingency

Decreased \$11,180 to balance operating expenses.

Acct # 535300-491150 Administrative Services Reimbursement

Increased \$24,160 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 \$662,851, down \$114,622.

Acct # 533000-335000 Federal Bond Interest Expense Subsidy

Decreased \$10,132 with lower scheduled receipts, slightly offset by a decrease in the sequestration rate.

LIGHT & POWER FUND (Continued)

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LINE-ITEM HIGHLIGHTS (CONTINUED)

Acct # 536010-361000 Interest & Investment Earnings

Increased \$88,152 with a higher average interest rate, partially offset by a decreased cash balance.

Acct # 536010-361010 Interest Income Rate Stabilization

Increased \$28,315 with a higher average interest rate and balance.

Acct # 535300-481000 Principal on Bonds

Increased \$15,000 in accordance with the bond payment amortization schedule.

Acct # 535300-482000 Interest on Bonds

Decreased \$25,337 in accordance with the bond payment amortization schedule.

Capital Expenses

Total Capital Expenses are budgeted at \$6,640,500, up \$398,500.

Acct # 535300-471100 Land

Decreased \$50,000 to \$0 with no items budgeted.

Acct # 535300-472100 Buildings

Decreased \$170,000. Includes oil / PCB building, truck bays, wash bay, and Fisher property work (demo, cleanup, asbestos abatement, and utility disconnects).

Acct # 535300-473120 Transmission Substation

Decreased \$35,000 as security cameras are included in the 138KV Substation project.

Acct # 535300-473130 Distribution Substation

Decreased \$30,000 to \$0 with no items budgeted.

LIGHT & POWER FUND (Continued)

149

LINE-ITEM HIGHLIGHTS (CONTINUED)

Acct # 535300-473135 Distribution System

No change at \$200,000 for a meter collector system (funded by use of retained earnings).

Acct # 535300-473140 Distribution Street Lights

Increased \$500,000 for the Stoker plaza lighting system. (All expenses funded by use of retained earnings).

Acct # 535300-474515 M&E Echo

No change at \$500,000 for a controller upgrade (funded by use of retained earnings).

Acct # 535300-474600 M&E Vehicles

Decreased \$175,000 to \$240,000 to replace a substation service truck, plant maintenance truck, two meter reading trucks, and an office vehicle.

Acct # 535300-474710 Construction In Progress (CIP) 138KV Transmission Substation

No change at \$3,000,000 for the second half of the upgrade to the 138 KV substation (funded by use of retained earnings).

Acct # 535300-474740 CIP Transmission System Phase 7

Decreased \$500,000 to \$0 with no items budgeted.

Acct # 535300-474810 CIP Distribution System Feeder #573 to #676 Tie

Decreased \$50,000 to \$0 with no items budgeted.

Acct # 535300-474820 CIP Distribution System Feeder #575

No change at \$450,000 to upgrade this feeder (funded by use of retained earnings).

Acct # 535300-474840 CIP Distribution System Keller Property

Decreased \$30,000 (funded by the developer).

LIGHT & POWER FUND (Continued)

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LINE-ITEM HIGHLIGHTS (CONTINUED)

Acct # 535300-474850 CIP Distribution System NE Substation New East Feeder #37?

Increased from \$0 to \$250,000 for a new feeder to run east out of the North East substation (funded by use of retained earnings).

Acct # 535300-474860 CIP Distribution System 400 N. Pump

Increased \$57,500 (funded by Bountiful City for materials only).

Acct # 535300-474870 CIP Distribution System Feeder Inter-Tie #673 to #271

Increased \$510,000 (funded by use of retained earnings).

Acct # 535300-474880 CIP Distribution System Hannah Holbrook Pump

Increased \$61,000 (funded by Bountiful City for materials only).

Acct # 535300-474890 CIP Distribution System NE Substation New West Feeder #37?

Increased from \$0 to \$60,000 for a new feeder to run west out of the North West substation (funded by use of retained earnings).

LIGHT & POWER FUND (Continued)

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LINE-ITEM HIGHLIGHTS (CONTINUED)

Operating Transfers In (Out)

Total Operating Transfers In (Out) budgeted at \$3,260,442 net transfers in (a net income), down \$615,815.

Acct # 538000-389010 Use Of Retained Earnings

Decreased \$687,500 to fund:

- \$160,000 for pole testing by Osmose
- \$200,000 for meter collector system
- \$102,000 to replace 34 steel light poles 400 North to Centerville
- \$500,000 for Stoker plaza lighting
- \$500,000 for Echo Hydro controller upgrade
- \$3,000,000 for second half of the 138KV transmission substation upgrade
- \$450,000 for distribution system feeder #575 upgrade
- \$250,000 for distribution system to add a new feeder to run east out of the North East substation.
- \$510,000 for distribution system feeder inter-tie #673 to #271
- \$60,000 for distribution system to add a new feeder to run west out of the North East substation.

Acct # 535300-492560 Transfer To Rate Stabilization Reserve

Increased \$28,315 with the increase in interest income earned on this balance.

LIGHT & POWER FUND (Continued)

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RATES, FEES, AND DEPOSITS

For the FY 2018-2019 budget, there are no proposed changes to existing rates, fees, or deposits.

There is a proposed new street light monthly customer fee of \$2.00 for all customers to fund the City's street light system including its power usage, maintenance, replacement of underground wire, upgrading, and other costs, which costs have historically been born by the Power Department without a source of funding. Whenever possible, the Power Department will coordinate its street light work with the Street Department's work on City roads.

There is also a proposed consolidation of security lighting rates to clean up the current billings that are carried over from when all the street lights were billed to the City. This would reduce the number of security lighting rates to the following six:

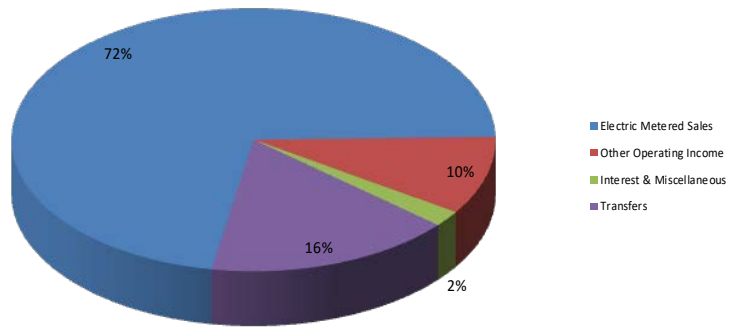
- A. Standard Post Top with Pole \$29.00
- B. High Wattage Horizontal \$30.30
- C. Low Wattage Horizontal \$27.70
- D. Decorative Post Top with Pole \$36.35
- E. High Wattage Flood \$30.30
- F. Low Wattage Flood \$27.70

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

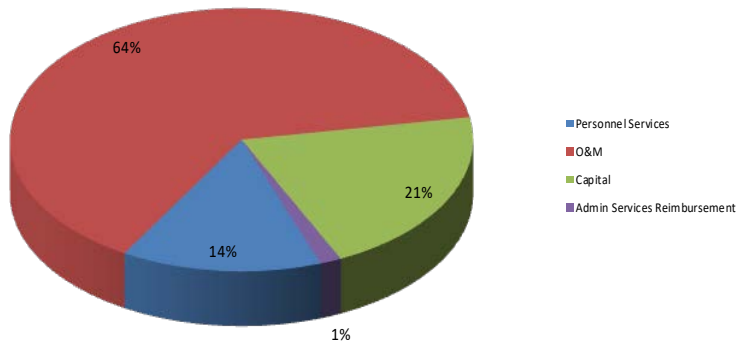
BCLP's "Electric Rate Schedules" and "Electric Service Policies and Electric Service Agreements" document includes the above proposed changes to its Rates, Fees, and Deposits.

LIGHT & POWER FUND BUDGET GRAPHS

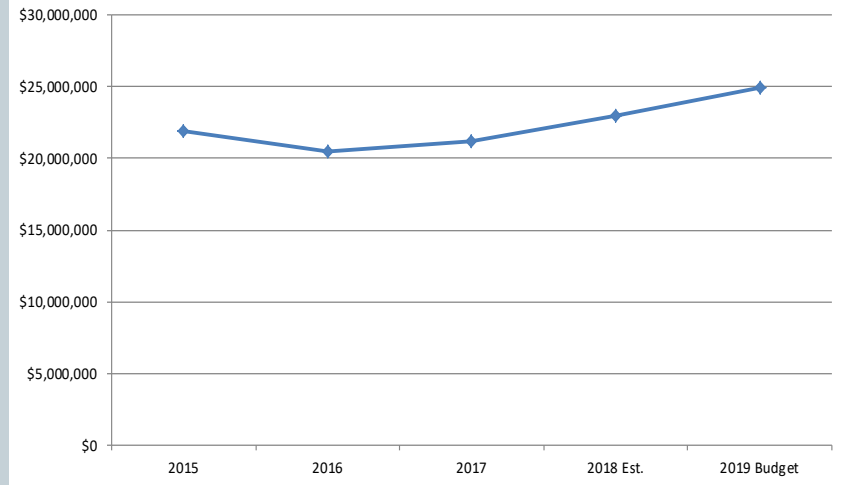
FY 2018-2019 Light & Power Revenues



FY 2018-2019 Light & Power Expenses



**Budget History
(Less Capital)**



LIGHT & POWER FUND BUDGET



Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
LIGHT & POWER											
OPERATING REVENUES											
537030 362000	Rental Income	36,036	25,897	37,563	33,635	16,417	50,052	48,254		53,000	4,746
537000 363010	Power Line Underground Repair	23,042	20,861	5	0	0	0	0		0	0
537010 372400	Connection Fees	95,641	116,041	137,967	66,559	60,535	127,094	106,200		106,200	0
538030 372410	Contrib In Aid To Construction	210,693	213,436	288,449	209,833	50,000	259,833	212,500		518,500	306,000
537000 375100	Electric Metered Sales	23,202,093	23,521,610	23,949,727	11,141,878	13,458,122	24,600,000	24,900,000		24,900,000	0
537000 375200	ElecMtrSale FdInTrfff Residentl	0	0	0	650	(650)	(0)	0		0	0
537000 375210	ElecMtrSale FdInTrfff SmallComl	0	0	0	0	0	0	0		0	0
537000 375220	ElecMtrSale FdInTrfff LargeComl	0	0	0	0	0	0	0		0	0
537000 375230	ElecMtrSale NetMeter Residentl	0	0	0	4,106	(4,106)	0	0		0	0
537000 375240	ElecMtrSale NetMeter SmallComl	0	0	0	525	(525)	0	0		0	0
537000 375250	ElecMtrSale NetMeter LargeComl	0	0	0	340	(340)	(0)	0		0	0
537000 375300	Air Products Income	2,401,930	2,197,020	2,412,459	1,125,486	1,274,308	2,399,794	2,250,000		2,250,000	0
537000 376100	Street Light System Income	0	0	0	0	0	0	0		405,600	405,600
TOTAL OPERATING REVENUES		25,969,435	26,094,865	26,826,170	12,583,013	14,853,760	27,436,773	27,516,954	0	28,233,300	716,346
OPERATING EXPENSES											
PERSONNEL SERVICES											
535300 411140	Plant Labor	507,541	471,148	533,499	243,735	221,795	465,530	465,530		493,689	28,159
535300 411141	Echo Hydro Labor	11,889	11,222	14,836	5,107	7,794	12,901	12,901		17,106	4,205
535300 411142	PineView Hydro Labor	11,942	7,247	19,910	3,671	4,660	8,331	8,331		22,956	14,625
535300 411150	Transmission Labor	408	10,401	39,214	3,358	8,598	11,956	11,956		45,215	33,259
535300 411151	Hydro Transmission Labor	112	5,175	0	0	5,949	5,949	5,949		0	(5,949)
535300 411152	Distribution Labor	1,161,917	1,196,750	1,216,147	564,482	811,279	1,375,761	1,375,761		1,401,476	25,715
535300 411153	Street Light Labor	54,472	50,918	34,018	16,318	42,216	58,534	58,534		39,223	(19,311)
535300 411154	Security Lighting Labor	0	487	0	215	345	560	560		0	(560)
535300 411155	Vehicle Labor	0	0	0	0	0	0	0		0	0
535300 411156	Special Equipment Labor	0	0	0	0	0	0	0		0	0
535300 411157	PCB Disposal Labor	0	229	0	0	263	263	263		0	(263)
535300 411158	Substation Labor	175,736	115,037	146,080	77,379	54,866	132,245	132,245		168,432	36,187
535300 411159	SCADA Labor	23,817	38,547	17,511	7,564	36,749	44,313	44,313		20,190	(24,123)
535300 411160	Communication Equipment Labor	1,586	2,201	461	1,283	1,247	2,530	2,530		531	(1,999)
535300 411161	Traffic Signal Labor	11,691	7,541	16,314	5,029	3,640	8,669	8,669		18,810	10,141
535300 411165	Meter Reading Labor	21,968	23,635	28,062	12,455	11,531	23,986	23,986		23,908	(78)
535300 411166	Administrative Labor	458,754	477,441	483,225	235,772	268,259	504,031	504,031		520,262	16,231
535300 411167	Engineering Labor	176,957	188,615	197,170	94,744	112,481	207,225	207,225		217,758	10,533
535300 411168	Comp Time Labor	0	0	0	0	0	0	0		0	0
535300 411169	Power Commission Allowance	4,793	4,779	4,929	2,464	3,713	6,177	6,177		5,513	(664)
535300 413010	Fica Taxes	195,439	199,927	203,738	94,588	127,854	222,442	222,442		228,195	5,753
535300 413020	Employee Medical Ins	447,745	480,349	547,692	238,552	304,478	543,030	543,030		605,199	62,169
535300 413030	Employee Life Ins	14,566	14,924	15,137	6,793	9,737	16,530	16,530		16,957	427
535300 413040	State Retirement & 401 K	313,998	359,239	529,204	235,817	298,214	534,031	534,031		548,128	14,097
535300 413060	Unemployment Reimb	0	0	0	9,443	(9,443)	0	0		0	0
535300 413100	Retired Employee Benefits	12,709	12,709	(1,090)	0	15,348	15,348	15,348		15,348	0
535300 462180	Accrued Comp Time Exp	1,222	1,806	(939)	0	2,076	2,076	2,076		(1,082)	(3,158)
535300 462190	Accrued Sick Leave Exp	(56,491)	9,477	(3,19)	0	10,895	10,895	10,895		(368)	(11,263)
535300 462200	Accrued Vacation Expense	20,637	22,444	(9,255)	0	25,801	25,801	25,801		(10,671)	(36,472)
535300 491640	WorkersCompPremiumCharge-ISF	79,391	81,345	84,006	38,536	47,350	85,886	85,886		88,103	2,217
TOTAL PERSONNEL SERVICES		3,652,798	3,793,592	4,119,549	1,897,305	2,427,695	4,325,000	4,325,000	0	4,484,878	159,878

LIGHT & POWER FUND BUDGET (Continued)

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1	LIGHT & POWER		Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	1
2	Account Number	Account Description	2015	2016	2017	Actual	Estimate	2018 Est.	2018 Budget	Fiscal Year	2019 Budget	Change	2
3										2018 Budget			3
4	OPERATIONS & MAINTENANCE												4
5	535300	415000	0	0	1,449	0	0	0	10,000		0	(10,000)	5
6	535300	421000	14,153	14,250	16,961	15,150	1,207	16,357	15,662		16,787	1,125	6
7	535300	422000	2,523	2,333	2,379	9,481	500	9,981	9,450		7,450	(2,000)	7
8	535300	423000	23,238	32,044	29,604	11,095	43,905	55,000	55,000		58,000	3,000	8
9	535300	423001	4,692	4,842	3,378	2,346	4,128	6,474	5,100		12,150	7,050	9
10	535300	423002	15,605	12,304	15,253	6,701	11,799	18,500	18,500		20,000	1,500	10
17	535300	424000	0	318	0	0	0	0	0		0	0	11
19	535300	424001	804	3,063	2,033	105	2,145	2,250	2,250		2,250	0	12
20	535300	424002	57,072	55,383	63,702	26,896	105,840	132,736	102,736		52,846	(49,890)	13
21	535300	429300	29,258	38,103	47,221	30,912	49,720	80,632	80,632		80,861	229	14
22	535300	431000	6,514	2,117	31,499	1,049	29,651	30,700	60,700		31,500	(29,200)	15
23	535300	431001	8,366	2,873	3,713	1,187	7,813	9,000	9,000		9,000	0	16
24	535300	431040	0	0	17,458	9,192	8,808	18,000	18,000		18,000	0	17
25	535300	431050	110,118	112,713	89,522	46,672	58,328	105,000	126,000		126,000	0	18
26	535300	431100	22,622	21,418	15,540	13,700	0	13,700	13,700		13,805	105	19
27	535300	431400	7,313	813	879	584	416	1,000	1,000		1,200	200	20
28	535300	445201	17,816	33,547	51,357	7,158	21,852	29,010	29,010		29,550	540	21
29	535300	445202	16,393	16,376	21,532	12,457	19,243	31,700	29,700		35,000	5,300	22
30	535300	448020	0	0	0	0	0	0	0		0	0	23
30	535300	448610	(7)	(1,366)	54,703	0	0	0	0		0	0	24
31	535300	448611	998,532	759,585	838,692	694,445	358,363	1,052,808	710,000		710,000	0	25
33	535300	448612	0	0	0	0	0	0	0		0	0	26
34	535300	448613	112,351	143,631	135,701	97,778	126,208	223,986	390,173		190,725	(199,448)	27
35	535300	448614	1,220,152	76,194	26,487	13,140	60,342	73,482	181,900		559,990	378,090	28
36	535300	448615	4,006	1,297	2,595	262	2,000	2,262	12,146		0	(12,146)	29
37	535300	448616	8,523	1,120	38,082	0	0	0	5,000		0	(5,000)	30
38	535300	448620	3,530,492	3,534,608	3,562,417	1,424,192	2,154,123	3,578,315	3,633,371		3,638,977	5,606	31
39	535300	448621	22,876	16,536	16,228	7,341	8,619	15,960	15,960		15,960	0	32
40	535300	448622	1,917,025	1,856,610	1,880,344	860,169	1,423,253	2,283,422	2,562,933		2,364,107	(198,826)	33
41	535300	448623	0	0	0	0	0	0	0		0	0	34
42	535300	448624	0	0	0	0	0	0	0		0	0	35
43	535300	448625	0	0	0	0	0	0	0		0	0	36
44	535300	448626	6,597,692	6,696,604	6,400,483	3,118,000	3,773,717	6,891,717	7,132,573		7,325,789	193,216	37
45	535300	448627	354,119	158,977	278,001	36,389	303,680	340,069	412,255		462,334	50,079	38
46	535300	448628	74,197	84,357	125,065	93,251	90,163	183,414	183,414		183,461	47	39
47	535300	448630	4,958	9,387	223,131	2,407	32,384	34,791	925,000		100,000	(825,000)	40
48	535300	448631	14,785	15,093	15,726	17,990	(0)	17,990	36,041		36,041	0	41
49	535300	448632	1,043,848	926,844	1,051,020	409,306	665,860	1,075,166	1,075,166		1,287,620	212,454	42
50	535300	448633	90,576	36,754	29,402	25,824	66,224	92,048	125,000		205,000	80,000	43
51	535300	448634	0	0	0	0	145	145	500		1,000	500	44

LIGHT & POWER FUND BUDGET (Continued)

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		Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar
		2015	2016	2017	Actual	Estimate	2018 Est.	2018 Budget	Fiscal Year	2019 Budget	Change
	Account Description								2018 Budget		
1	LIGHT & POWER										
2											
3											
4											
5	535300 448635 Vehicles	75,636	63,793	82,168	27,654	44,552	72,206	95,500		95,500	0
6	535300 448636 Special Equipment	16,606	20,889	34,994	15,085	27,002	42,087	35,380		46,980	11,600
7	535300 448637 Transformers	191,263	146,712	240,486	107,915	115,911	223,826	220,000		220,000	0
8	535300 448638 PCB Disposal	7,032	2,735	8,482	2,733	15,000	17,733	8,000		3,500	(4,500)
9	535300 448639 Substation	39,103	30,674	25,986	11,812	241,569	253,381	278,467		151,838	(126,629)
10	535300 448640 SCADA	27,761	170,506	11,475	0	14,000	14,000	22,000		48,000	26,000
11	535300 448641 Communication Equipment	42,111	37,794	34,625	18,473	29,605	48,078	48,078		48,836	758
12	535300 448642 Traffic Signal	46	109	440	32	0	32	0		0	0
13	535300 448643 Easements	30	10	10	0	0	0	1,000		1,000	0
14	535300 448650 Meters	43,440	40,118	47,529	38,560	53,030	91,590	83,590		97,000	13,410
15	535300 448700 Power Purch FdInTrff Residentl	0	0	0	42	(42)	0	0		0	0
16	535300 448710 Power Purch FdInTrff SmallComl	0	0	0	0	0	0	0		0	0
17	535300 448720 Power Purch FdInTrff LargeComl	0	0	0	0	0	0	0		0	0
18	535300 448730 Power Purch NetMeter Residentl	0	0	0	30	(30)	0	0		0	0
19	535300 448740 Power Purch NetMeter SmallComl	0	0	0	0	0	0	0		0	0
20	535300 448750 Power Purch NetMeter LargeComl	0	0	0	0	0	0	0		0	0
21	535300 451100 Insurance & Surety Bonds	131,636	134,257	144,063	137,078	0	137,078	142,820		146,945	4,125
22	535300 461000 Miscellaneous Expense	11,035	4,168	9,772	4,857	3,643	8,500	8,500		20,000	11,500
23	535300 466000 Contingency	0	0	0	0	0	0	668,426		657,246	(11,180)
24	535300 491150 Admin Services Reimbursement	357,000	357,000	391,571	224,553	224,552	449,105	449,105		473,265	24,160
25	TOTAL OPERATIONS & MAINTENANCE	17,273,310	15,677,489	16,123,155	7,584,304	10,199,227	17,783,231	20,048,738	0	19,605,513	(443,225)
26											
27	TOTAL OPERATING EXPENSES	20,926,108	19,471,081	20,242,704	9,481,309	12,626,923	22,108,231	24,373,738	0	24,090,391	(283,347)
28											
29	EARNINGS (LOSS) FROM OPERATIONS	5,043,327	6,623,783	6,583,466	3,101,704	2,226,838	5,328,542	3,143,216	0	4,142,909	999,693
30											
31	NON-OPERATING REVENUES (EXPENSES)										
32	533000 331210 FEMA Federal Assistance	0	0	0	0	0	0	0		0	0
33	533000 335000 Federal Bnd Intrst Subsidy	258,634	257,027	248,675	81,905	122,990	204,895	241,040		230,908	(10,132)
34	536000 363015 Sales Tax Vendor Discount	12,085	12,343	13,043	7,375	6,829	14,204	12,000		12,000	0
35	536000 369000 Sundry Revenues	129,273	129,713	61,930	50,255	53,104	103,359	65,811		65,811	0
36	536010 361000 Interest & Investment Earnings	195,025	293,198	305,428	148,253	105,895	254,148	148,658		236,810	88,152
37	536010 361010 Interest Inc Rate Stabilize	43,151	61,517	78,774	53,672	38,337	92,009	53,243		81,558	28,315
38	536010 361012 Interest Inc UAMPS	3,063	4,519	5,531	2,835	2,646	5,481	3,000		5,000	2,000
39	536010 361014 Interest Inc 2010 Bond	2,579	3,550	5,778	4,753	3,750	8,503	5,000		10,000	5,000
40	536010 361200 InvestmntUnrealized(Gain)/Loss	0	(45,997)	(111,410)	0	0	0	0		0	0
41	536020 364000 Gain on Fixed Asset Sales	11,454	7,147	0	50,369	1	50,369	25,000		25,000	0
42	537000 369020 Income From Uncoll Accts	7,881	9,684	7,366	3,199	3,013	6,212	10,000		6,000	(4,000)
43	535300 452300 Uncollectible Accounts	(46,880)	(66,862)	(38,771)	(32,872)	(34,023)	(66,895)	(80,000)		(80,000)	0
44	535300 453101 Interest Exp Customer Deposits	(3,727)	(5,239)	(8,576)	(5,993)	(5,951)	(11,944)	(8,500)		(13,350)	(4,850)
45	535300 453102 Note Pay CIF Interest Expense	0	0	0	0	0	0	0		0	0
46	535300 453600 Loss-Deleted Fixed Assets	0	(27,498)	(151,304)	0	0	0	0		0	0
47	535300 481000 Prinicipal on Bonds	(645,000)	(655,000)	(665,000)	(675,000)	0	(675,000)	(675,000)		(690,000)	(15,000)
48	535300 482000 Interest on Bonds	(628,372)	(612,396)	(593,242)	(195,501)	(379,224)	(574,725)	(574,725)		(549,388)	25,337
49	535300 483500 Arbitrage Compliance Fees	0	(2,550)	0	0	0	0	0		0	0
50	535300 484000 Paying Agents Fees	(3,000)	(3,011)	(3,000)	(2,000)	(1,000)	(3,000)	(3,000)		(3,200)	(200)
51	NON-OPERATING REVENUES - NET	(663,833)	(639,855)	(844,777)	(508,750)	(83,634)	(592,384)	(777,473)	0	(662,851)	114,622
52											
53	EARNINGS (LOSS) BEFORE CAPITAL AND TRANSFERS	4,379,494	5,983,928	5,738,689	2,592,954	2,143,203	4,736,158	2,365,743	0	3,480,058	1,114,315

LIGHT & POWER FUND BUDGET (Continued)

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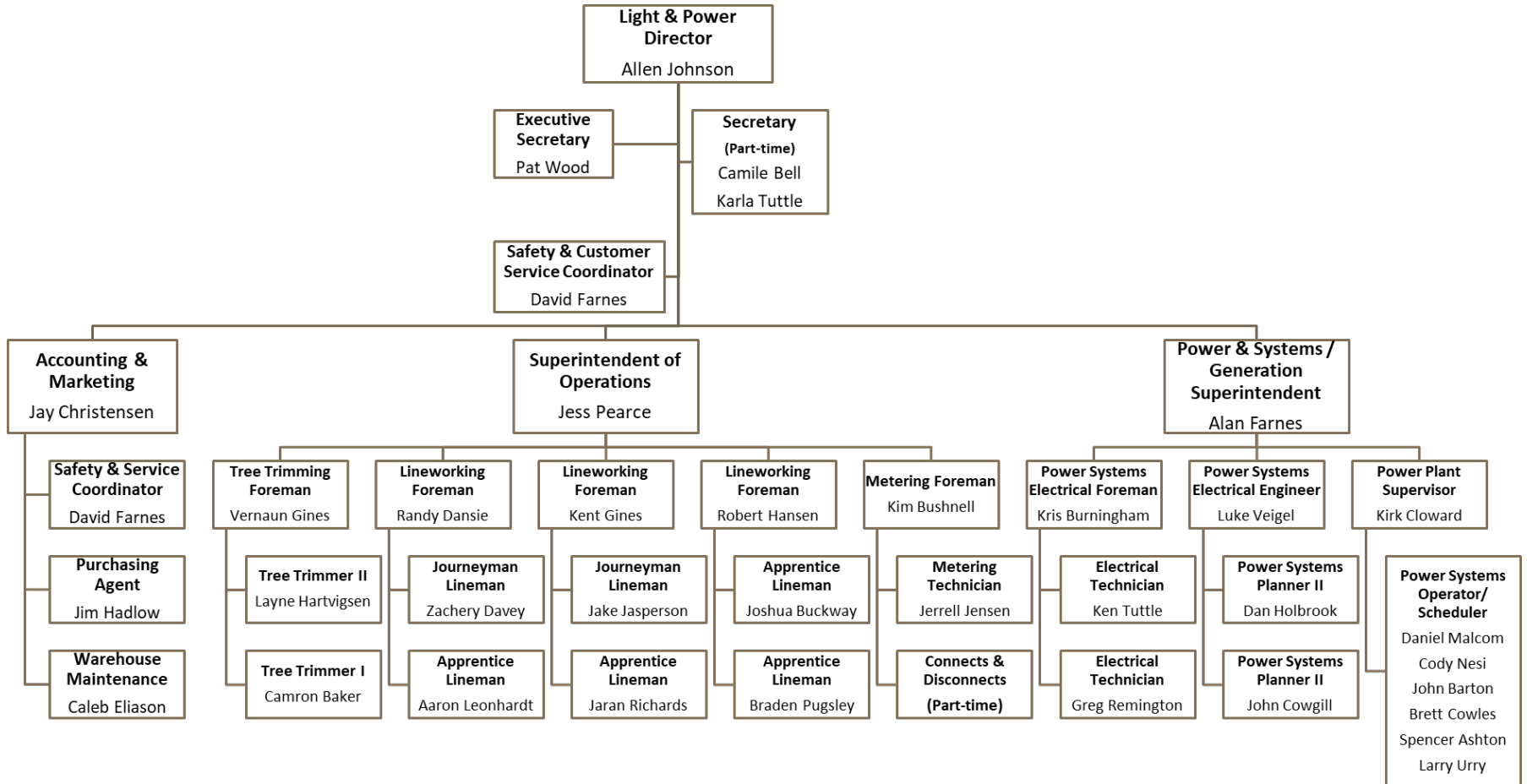
1	LIGHT & POWER		Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	1
2	Account Number	Account Description	2015	2016	2017	Actual	Estimate	2018 Est.	2018 Budget	2018 Budget	2019 Budget	Change	2
3	CAPITAL EXPENSES												3
4	535300	471100	Land	0	252,268	0	519,065	25,000	544,065	50,000	0	(50,000)	4
5	535300	472100	Buildings	0	2,456,059	287,697	33,061	10,000	43,061	600,000	430,000	(170,000)	5
6	535300	473120	Trans Substation	0	0	0	0	0	0	35,000	0	(35,000)	6
7	535300	473130	Dist Substations	0	0	0	0	0	0	30,000	0	(30,000)	7
8	535300	473135	Dist System	0	0	0	0	0	0	200,000	200,000	0	8
9	535300	473140	Dist Street Lights	0	0	0	0	0	0	102,000	602,000	500,000	9
10	535300	474505	M&E Plant	0	0	541,868	0	0	0	0	0	0	10
11	535300	474515	M&E Echo	0	0	0	0	0	0	500,000	500,000	0	11
12	535300	474600	Vehicles	0	111,417	239,878	0	355,000	355,000	415,000	240,000	(175,000)	12
13	535300	474710	CIP 01 138KV Trans Substation	0	0	26,189	1,138,263	2,861,737	4,000,000	3,000,000	3,000,000	0	13
14	535300	474715	CIP 01 138KVTransSubstationLbr	0	0	1,270	25,590	242	25,832	0	0	0	14
15	535300	474730	CIP 03 M&E??? Hydro	0	0	0	0	0	0	0	0	0	15
16	535300	474740	CIP 04 Trans Sys Ph7 NWSUB-Rec	0	0	51,059	250,887	374,113	625,000	500,000	0	(500,000)	16
17	535300	474745	CIP 04 TransSysPh7NWSUB-RecLbr	0	0	0	5,532	0	5,532	0	0	0	17
18	535300	474775	CIP 07 Trans Sys ??? Labor	0	0	0	0	0	0	0	0	0	18
19	535300	474780	CIP 08 Dist Sub SW Sub	0	3,206,286	124,987	0	0	0	0	0	0	19
20	535300	474785	CIP 08 Dist Sub SW Sub Labor	0	132,192	35,535	0	0	0	0	0	0	20
21	535300	474790	CIP 09 Dist Sys 500 S. 500 W.	70	0	0	0	0	0	0	0	0	21
22	535300	474795	CIP 09 Dist Sys 500S 500W Labr	30,100	0	0	0	0	0	0	0	0	22
23	535300	474805	CIP 10 Dist Sub?? Substn Labor	6,670	0	0	0	0	0	0	0	0	23
24	535300	474810	CIP 11 Dist SysFeeder#573-#676	0	0	0	0	50,000	50,000	50,000	0	(50,000)	24
25	535300	474820	CIP 12 Dist Sys Feeder #575	0	0	0	0	450,000	450,000	450,000	450,000	0	25
26	535300	474830	CIP 13 Dist Sys 1209 N. Main	0	0	0	0	30,000	30,000	110,000	110,000	0	26
27	535300	474840	CIP 14 Dist Sys KellerProperty	0	0	0	0	0	0	200,000	170,000	(30,000)	27
28	535300	474845	CIP 14 Dist Sys KellerPropLabr	0	0	0	0	0	0	0	0	0	28
29	535300	474850	CIP 15 Dist Sys Feeder #37? East	0	0	0	0	0	0	0	250,000	250,000	29
30	535300	474855	CIP 15 Dist Sys Feeder #37? East Labor	0	0	0	0	0	0	0	0	0	30
31	535300	474860	CIP 16 Dist Sys 400 N Pump	0	0	0	0	0	0	0	57,500	57,500	31
32	535300	474865	CIP 16 Dist Sys 400 N Pump Labor	0	0	0	0	0	0	0	0	0	32
33	535300	474870	CIP 17 Dist Sys Feeder Inter-Tie #673-#271	0	0	0	0	0	0	0	510,000	510,000	33
34	535300	474875	CIP 17 Dist Sys Feeder Inter-Tie #673-#271 Labor	0	0	0	0	0	0	0	0	0	34
35	535300	474880	CIP 18 Dist Sys Hannah Holbrook Pump	0	0	0	0	0	0	0	61,000	61,000	35
36	535300	474885	CIP 18 Dist Sys Hannah Holbrook Pump Labor	0	0	0	0	0	0	0	0	0	36
37	535300	474890	CIP 15 Dist Sys Feeder #37? West	0	0	0	0	0	0	0	60,000	60,000	37
38	535300	474895	CIP 15 Dist Sys Feeder #37? West Labor	0	0	0	0	0	0	0	0	0	38
39	TOTAL CAPITAL EXPENSES		36,840	6,158,221	1,308,483	1,972,399	4,156,092	6,128,490	6,242,000	0	6,640,500	398,500	39
40	<i>Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.</i>												40
41	Accrual Accounting Adjustments												41
42	535300	454800	Depreciation Expense	1,996,781	2,181,649	2,205,333	0	0	N/A	N/A	N/A	N/A	42
43	535300	496000	Fixed Assets Adjustments	0	(6,207,965)	(1,290,009)	(519,065)	(519,065)	N/A	N/A	N/A	N/A	43
44	535300	496100	Bond Principal Pmt Adjustment	(645,000)	(655,000)	(665,000)	(675,000)	(675,000)	N/A	N/A	N/A	N/A	44
45	Total Accrual Accounting Adjustments		1,351,781	(4,681,316)	250,325	(1,194,065)	0	(1,194,065)	0	0	0	0	45
46	TOTAL POWER EXPENSES		23,641,709	22,320,542	23,261,404	11,171,009	17,203,212	28,374,221	31,956,963	0	32,066,829	109,866	46

LIGHT & POWER FUND BUDGET (Continued)

LIGHT & POWER												
			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar
Account Number	Account Description		2015	2016	2017	Actual	Estimate	2018 Est.	2018 Budget	2018 Budget	2019 Budget	Change
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS												
			2,990,872	4,507,022	4,179,881	1,814,621	(2,012,888)	(198,268)	(3,876,257)	0	(3,160,442)	715,815
OPERATING TRANSFERS IN (OUT)												
538000 389010	Use Of Retained Earnings		0	0	0	1,138,263	3,735,850	4,874,113	6,419,500		5,732,000	(687,500)
535300 492000	Transfer To General Fund		(2,164,845)	(2,356,958)	(2,357,317)	(1,352,224)	(1,107,781)	(2,460,005)	(2,490,000)		(2,490,000)	0
535300 492560	Add To Rate Stabilization Rsrv		0	0	0	(53,672)	(38,337)	(92,009)	(53,243)		(81,558)	(28,315)
TOTAL OPERATING TRANSFERS IN (OUT)			(2,164,845)	(2,356,958)	(2,357,317)	(267,634)	2,589,733	2,322,099	3,876,257	0	3,160,442	(715,815)
NET EARNINGS (LOSS)			826,027	2,150,064	1,822,565	1,546,987	576,844	2,123,831	0	0	0	0

LIGHT & POWER FUND ORGANIZATIONAL CHART

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GOLF FUND

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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.

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.

GOLF FUND (Continued)

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OVERVIEW (CONTINUED)

We budget for approximately 65,000 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, 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.

GOLF FUND (Continued)

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OVERVIEW (Continued)

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 2018-2019 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
- Continue increasing sponsors for Men's Association tournaments
- Attract new golfers/tournaments through increased marketing
- Increase rounds/revenue in non-peak time hours
- Weekly meetings/communication with superintendents and daily communication as needed
- Work toward increasing men's, women's and senior association weekly participation
- Develop plan for new future clubhouse
- Increase social media presence to Bountiful Ridge patrons
- Solidify the use and functionality of "Bountiful Ridge" phone App

Projects

- Golf Professionals will continue with aggressive marketing in attracting and retaining group and corporate golf events and outings
- Explore new marketing potentials to help attract new golfers and increase revenue.

GOLF FUND (Continued)

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GOALS & PROJECTS (CONTINUED)

Projects

- We will be reaching out to area businesses offering Men's Association sponsorship opportunities
- Coordinate and promote summer Bountiful Ridge Block Party in conjunction with Clubs for Kids activity
- Conduct feasibility study for future clubhouse
- Explore leasing options for golf cart fleet
- Golf Professionals will continue with the training/education clubhouse staff members in new ways to provide 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 non peak time play
- Explore options for developing new "Partners in Success" tournament

Superintendents/Maintenance Staff

Goals

Continue to improve irrigation system efficiency
Improve playability of bunkers by screening rocks and replacing or adding sand where needed
Keep green speeds consistent
Improve par 3 tee boxes
Vent greens monthly with Pro Care aerators and solid needle tines

Projects

Replace control panels in pump house
Level white tee box on hole #5
Replace sand in back bunker on hole #2
Core aerate all fairways, tees and approaches
Continue improving on-course bathrooms
Continue controlling poa annua seedheads aggressively on greens

GOLF FUND (Continued)

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LINE-ITEM HIGHLIGHTS

OPERATING REVENUES

Acct# 557020-347100 Admissions & Green Fees

The amount of \$825,000 budgeted to more accurately reflect recent year's activity. This budget also takes into account a \$1.00 increase to green fees.

Acct# 557020-347455 Prebook Admin Charge

This line item budgeted at \$0.00 due to the elimination of our per player prebook tournament fee.

Acct# 557030-362300 Rent of Golf Carts

Budgeted a decrease of \$10,000 due to recent track record of golf cart rentals. This budget of \$345,000 also takes into account a \$1.00 adjustment of cart rate for senior players.

Acct# 557030-362320 Pro Shop Equipment Rentals

Budgeted an increase of \$1,500 due to increased equipment rentals in recent years.

Acct# 557040-347450 Pro Shop Sales

Budgeted an increase of \$8,000 due to recent sales trends, increasing tournament revenue, and current year projection of \$224,000.

OPERATING EXPENSES

Acct# 555500-411000 Salaries-Perm Employees

Budgeted an increase of \$11,224 due to eligible merit raise increases

Acct# 555500-412200 Temp Employees Pro Shop

Budgeted a decrease of \$7,000 to more accurately reflect most recent year's activity

Acct# 555500-413020 Employee Medical Insurance

Budgeted a decrease of \$3,421 due to drop in staff's medical insurance costs.

GOLF FUND (Continued)

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LINE-ITEM HIGHLIGHTS (CONTINUED)

Acct# 555500-421000; 555500-422000; 555500-423000; 555500-424000

The above line items have been decreased minimally to be more reflective of recent years activity.

Acct# 55550-425000 Equip Supplies & Maint

Budgeted a decrease of \$3,100 to bring line item closer to historical experience.

Acct# 555500-425100 Special Equip Maintenance

Budgeted a decrease of \$4,000 due to projected amount of cart purchases, supplies, and repairs.

Acct# 555500-426100 Special Projects

Budgeted a decrease of \$25,000 due to no cart path projects this year.

Acct# 555500-431040 Bank & Investment Account Fees

The funds of \$1,500 is our portion of the fees charged by the bank allocated to all departments.

Acct.# 555500-431050 Credit Card Merchant Fees

Budgeted a decrease of \$2,000 to bring line item closer to historical experience.

Acct# 555500-431100 Legal and Auditing Fees

Budgeted a decrease of \$125 due to decrease auditing costs city wide.

Acct# 555500-434000 Landfill fees

Budgeted a \$50 decrease due to projected use.

Acct# 555500-448000 Operating Supplies

Budgeted a decrease of \$1,000 due to existing inventory of supplies to be used.

GOLF FUND (Continued)

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LINE-ITEM HIGHLIGHTS (CONTINUED)

Acct# 555500-448220 Pro Shop Misc. Supplies

Budgeted a decrease of \$3,000 due to existing inventory of supplies to be used. Amount budgeted also provides funds to cover minor repairs in clubhouse.

Acct#555500-451100 Insurance & Surety bonds

Budgeted an increase of \$370 due to projected increase cost of these services.

Acct# 555500-491150 Admin Services Reimbursement

Budgeted an increase of \$1,551 due to increased cost of service to golf enterprise fund. 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 an increase of \$7,000 due to analysis of rate projection along with gains from investible balances.

Acct#556000-36900 Sundry Revenues

Budgeted an increase of \$3,000 due to analysis of recent history of revenues in this account.

CAPITAL PROJECTS

Acct# 555500-473100 Improvements Other than Buildings

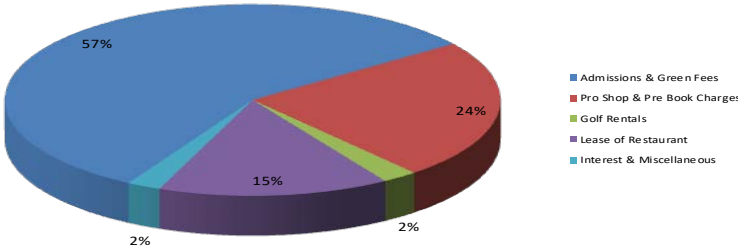
Budgeted a decrease of \$40,000 due to no anticipated projects in this account.

Acct# 555500-474500 Machinery & Equipment

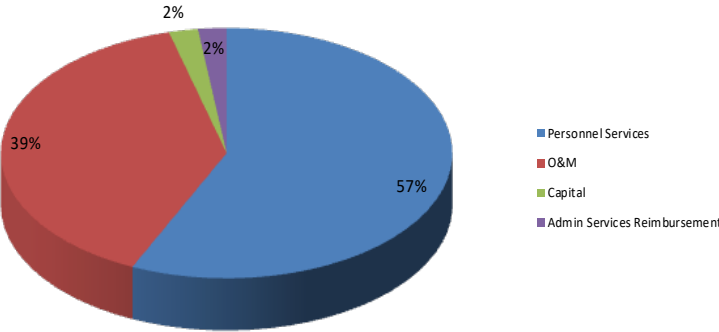
Budgeted a decrease of \$25,000 due to decreased costs of equipment to be purchased.

GOLF FUND BUDGET GRAPHS

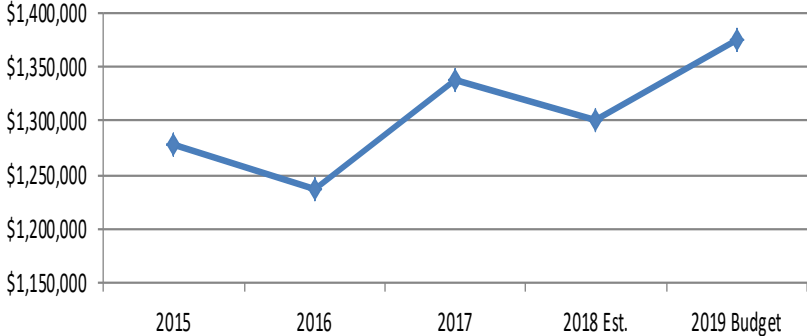
FY 2018-2019 Golf Revenues



FY 2018-2019 Golf Expenses



**Budget History
(Less Capital)**



GOLF FUND BUDGET

Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
GOLF COURSE											
OPERATING REVENUES											
557020 347100	Admissions & Green Fees	842,400	802,203	799,726	430,866	375,000	805,866	918,000		825,000	(93,000)
557020 347455	Prebook Admin Charges	10,119	9,849	9,108	3,727	0	3,727	10,000		0	(10,000)
557030 362300	Rent Of Golf Carts	344,080	321,626	323,675	173,252	153,000	326,252	355,000		345,000	(10,000)
557030 362320	Pro Shop Equipment Rentals	6,008	6,602	7,016	3,835	3,100	6,935	5,000		6,500	1,500
557030 362400	Lease Of Restaurant	28,798	29,291	27,942	11,693	16,507	28,200	27,000		27,000	0
557040 347450	Pro Shop Sales	215,442	211,153	212,425	155,051	65,950	221,001	212,000		220,000	8,000
TOTAL OPERATING REVENUES		1,446,847	1,380,724	1,379,892	778,423	613,557	1,391,980	1,527,000	0	1,423,500	(103,500)
OPERATING EXPENSES											
PERSONNEL SERVICES											
555500 411000	Salaries - Perm Employees	315,528	349,223	368,381	154,948	203,581	358,529	372,668		383,892	11,224
555500 412100	Temp Employees - Grounds	119,949	114,656	126,636	65,096	55,000	120,096	121,000		121,000	0
555500 412200	Temp Employees - Pro Shop	93,281	92,638	86,488	50,597	45,000	95,597	104,000		97,000	(7,000)
555500 413010	Fica Taxes	43,282	41,788	43,741	20,412	21,257	41,669	45,722		46,045	323
555500 413020	Employee Medical Ins	61,134	62,814	65,126	27,720	30,266	57,986	82,180		78,759	(3,421)
555500 413030	Employee Life Ins	1,872	1,875	1,921	884	971	1,855	2,126		2,191	65
555500 413040	State Retirement & 401 K	32,767	42,702	70,488	28,420	29,276	57,696	70,876		73,016	2,140
555500 413060	Unemployment Reimb	3,028	1,566	0	0	0	0	0		0	0
555500 413100	Retired Employee Benefits	1,459	1,459	(170)	0	0	0	1,762		1,762	0
555500 462180	Accrued Comp Time Exp	(12,047)	810	(503)	0	0	0	0		0	0
555500 462190	Accrued Sick Leave Exp	(5,354)	2,719	386	0	0	0	0		0	0
555500 462200	Accrued Vacation Expense	4,544	4,515	3,100	0	0	0	0		0	0
555500 491640	WorkersCompPremiumCharge-ISF	10,585	11,141	11,657	5,425	6,093	11,518	11,954		12,038	84
TOTAL PERSONNEL SERVICES		670,028	727,906	777,249	353,502	391,444	744,946	812,288	0	815,703	3,415
OPERATIONS & MAINTENANCE											
555500 421000	Books Subscr & Mmbrshp	1,663	2,218	2,463	110	2,500	2,610	2,800		2,500	(300)
555500 422000	Public Notices	2,731	2,640	2,724	1,082	1,850	2,932	3,000		2,700	(300)
555500 423000	Travel & Training	3,192	3,865	3,133	1,110	2,311	3,421	4,000		3,500	(500)
555500 424000	Office Supplies	2,469	1,840	2,223	954	1,500	2,454	3,000		2,500	(500)
555500 425000	Equip Supplies & Maint	46,821	56,564	47,998	32,548	20,000	52,548	55,600		52,500	(3,100)
555500 425100	Special Equip Maintenance	64,427	49,233	55,923	45,184	11,500	56,684	60,000		56,000	(4,000)
555500 425600	Restaurant Equip Maintenance	0	0	0	0	0	0	1,000		0	(1,000)
555500 426000	Bldg & Grnd Suppl & Maint	115,473	116,183	125,600	75,587	29,000	104,587	106,000		106,000	0
555500 426100	Special Projects	43,347	10,283	31,388	19,390	7,500	26,890	52,500		27,500	(25,000)
555500 427000	Utilities	90,374	72,648	85,764	48,395	35,500	83,895	82,000		82,000	0
555500 428000	Telephone Expense	5,059	5,563	4,543	2,845	2,425	5,270	5,300		5,300	0
555500 429300	Computer Hardware	1,139	1,139	1,139	1,190	0	1,190	1,190		1,190	0
555500 431000	Profess & Tech Services	34,101	0	1,586	7,200	61	7,261	7,200		7,200	0
555500 431040	Bank & Investment Account Fees	0	0	2,429	721	750	1,471	2,400		1,500	(900)
555500 431050	Credit Card Merchant Fees	24,570	27,882	31,119	23,114	11,000	34,114	36,000		34,000	(2,000)
555500 431100	Legal And Auditing Fees	1,348	1,276	750	746	0	746	745		620	(125)
555500 431400	Landfill Fees	69	66	30	0	50	50	150		100	(50)
555500 434000	Janitorial Services	800	0	0	0	0	0	0		0	0

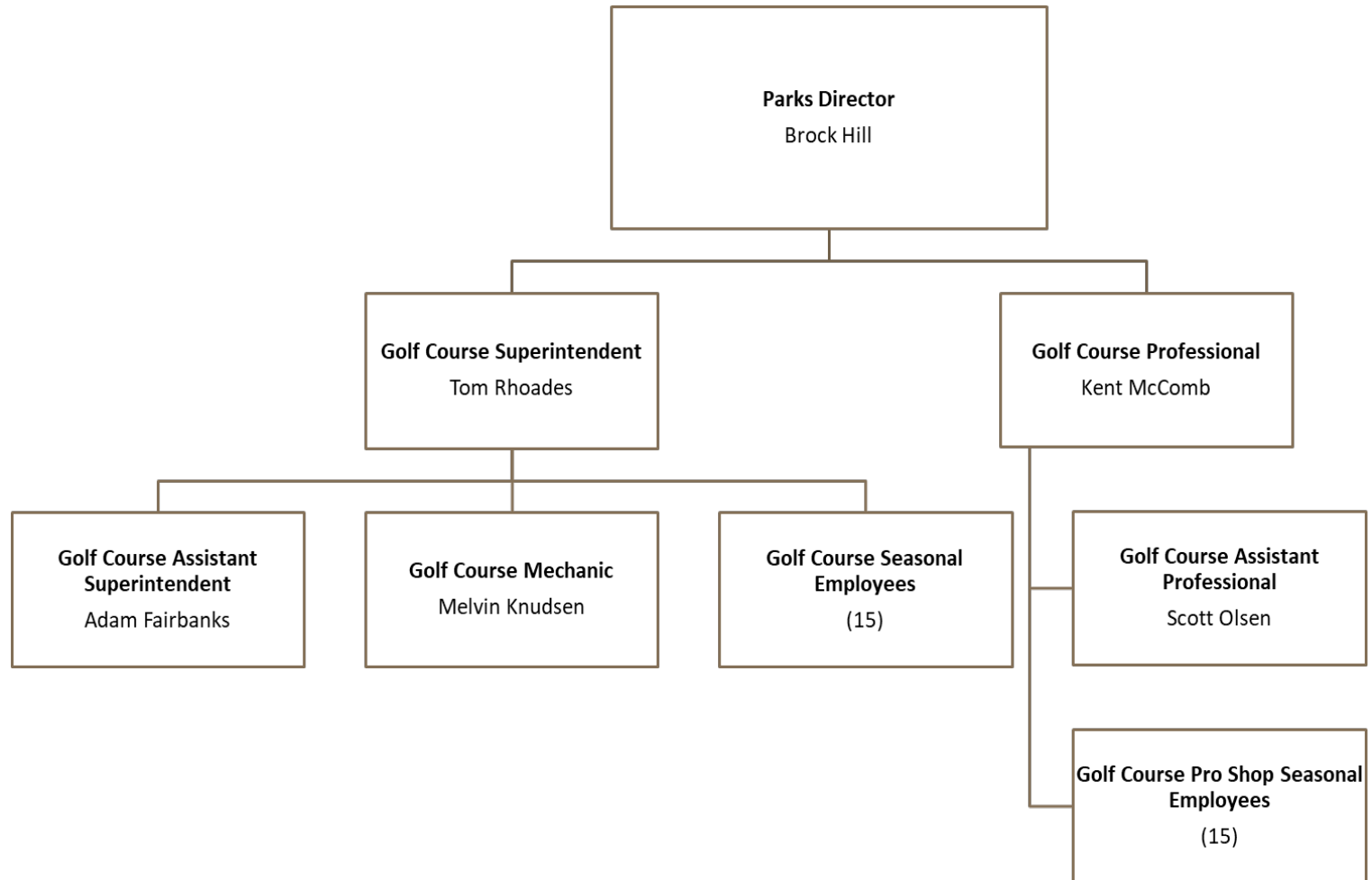
GOLF FUND BUDGET (Continued)

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1 GOLF COURSE												1
		Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	
		2015	2016	2017	Actual	Estimate	2018 Est.	2018 Budget	2018 Budget	2019 Budget	Change	
3	Account Number	Account Description										3
5	555500 448000	12,467	12,195	10,966	4,986	4,200	9,186	12,000		11,000	(1,000)	5
6	555500 448220	10,016	5,238	8,704	2,480	9,000	11,480	16,000		13,000	(3,000)	6
7	555500 448240	135,810	128,625	130,183	43,819	94,500	138,319	139,000		139,000	0	7
8	555500 451100	10,071	9,944	10,415	10,945	0	10,945	10,575		10,945	370	8
9	555500 461000	1,287	1,491	1,155	246	0	246	1,000		1,000	0	9
10	555500 463000	3	(23)	(225)	(50)	0	(50)	0		0	0	10
11	555500 491150	24,000	24,000	25,193	13,838	13,837	27,675	27,675		29,226	1,551	11
12	TOTAL OPERATIONS & MAINTENANCE	631,235	532,872	585,201	336,438	247,484	583,922	629,135	0	589,281	(39,854)	12
13	TOTAL OPERATING EXPENSES	1,301,263	1,260,778	1,362,450	689,940	638,928	1,328,868	1,441,423	0	1,404,984	(36,439)	13
14	EARNINGS (LOSS) FROM OPERATIONS	145,584	119,946	17,442	88,483	(25,371)	63,112	85,577	0	18,516	(67,061)	14
15	NONOPERATING REVENUES (EXPENSES)											15
16	556010 361000	17,827	26,431	29,336	15,222	14,000	29,222	22,000		29,000	7,000	16
17	556010 361200	0	(3,782)	(8,341)	0	0	0	0		0	0	17
18	556020 364000	0	1,135	0	0	0	0	0		0	0	18
19	556000 369000	1,683	4,293	11,655	1,926	0	1,926	0		3,000	3,000	19
20	NONOPERATING REVENUES - NET	19,511	28,076	32,649	17,148	14,000	31,148	22,000	0	32,000	10,000	20
21	EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS	165,095	148,022	50,091	105,631	(11,371)	94,260	107,577	0	50,516	(57,061)	21
22	CAPITAL PROJECTS											22
23	555500 472100	0	0	0	0	0	0	0		0	0	23
24	555500 473100	0	54,812	1,195	0	0	0	40,000		0	(40,000)	24
25	555500 474500	0	60,948	57,460	53,597	0	53,597	55,000		30,000	(25,000)	25
26	TOTAL GOLF COURSE - CAPITAL PROJECTS	0	115,760	58,655	53,597	0	53,597	95,000	0	30,000	(65,000)	26
27	Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.											27
28	Accrual Accounting Adjustments											28
29	555500 454800	176,958	178,917	178,921	0	0	0	N/A	N/A	N/A	N/A	29
30	555500 496000	0	(91,552)	(57,460)	(53,597)	0	(53,597)	N/A	N/A	N/A	N/A	30
31	Total Accrual Accounting Adjustments	176,958	87,365	121,461	(53,597)	0	(53,597)	0	0	0	0	31
32	TOTAL GOLF EXPENSES	1,478,221	1,463,903	1,542,566	689,940	638,928	1,328,868	1,536,423	0	1,434,984	(101,439)	32
33	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS	(11,863)	(55,103)	(130,025)	105,631	(11,371)	94,260	12,577	0	20,516	7,939	33
34	OPERATING TRANSFERS IN (OUT)											34
35	558000 389100	(0)	0	0	0	0	0	0		0	0	35
36	555500 492100	0	0	0	(6,289)	0	(6,289)	(12,577)		(20,516)	(7,939)	36
37	TOTAL OPERATING TRANSFERS IN (OUT)	0	0	0	(6,289)	0	(6,289)	(12,577)	0	(20,516)	(7,939)	37

GOLF FUND ORGANIZATIONAL CHART

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LANDFILL FUND



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

Highlights of the proposed budget are as follows:

Acct# 577000- 377100 Commercial Collection

Increased \$35,000 in this account is due to a rate adjustment forecast and volume increase.

Acct# 577000- 377300 Gate Receipts

Increased \$15,000 in this account is due to a rate adjustment forecast and volume increase.

Acct# 577000- 377350 Governmental Collections

Increased \$5,000 in this account is due to actual historical usage and volume.

Acct# 577000- 377500 Compost Sales

Decreased \$15,000 in this account is due to compost sales reduction over the last two years.

Acct# 577000- 377600 Wood Chips Sales

Increased \$1,000 in this account is due to rise in sales history.

LANDFILL FUND (Continued)

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LINE-ITEM HIGHLIGHTS (CONTINUED)

Acct# 577000- 377900 Salvage Sales

Increased \$3,000 in this account is due to scrap metal price increase.

Acct# 575700- 411000 to 413040 Personnel Services

Increased \$21,364 in these accounts is for employee merit increases, cola, and the increased cost of health insurance.

Acct# 575700- 431000 Professional and Tech Services

Increased \$18,000 in this account is for Tier II Gas sampling requirement every five years.

Acct# 575700- 431100 Legal and Auditing Fees

Increased \$176 in this account is due to expenses Auditing fees.

Acct# 575700- 431300 Environmental Monitoring

Increased \$19,000 in this account is the rise in landfill permitting fees from the State of Utah (DEQ).

Acct# 575700- 451100 Insurance & Surety Bonds

Increased \$1,726 in this account is due to expenses for Insurance.

Acct# 575700- 455000 Closure/Post-Closure Exp.

Increased \$26,000 in this account. To be in accordance with State and Federal Regulations, Landfills must set aside funds for Closure and Post Closure. These funds are used to plan and provide for final cover placement, grading, gas control systems, final compaction, vegetation establishment, and long term care after closure. Projected amount for closure is \$2.2 million.

Acct# 575700- 491150 Transfer to Administrative Services

Increased \$4,836 in the reimbursement to the City for the cost of services it provides to the Landfill Department Enterprise fund.

LANDFILL FUND (Continued)

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LINE-ITEM HIGHLIGHTS (CONTINUED)

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

Increased \$341,689 is for the repayment of an inter-departmental loan (Principal).

Acct# 576010- 361000 Interest & Investment Earnings

Increased \$103,000 to show actual earnings forecast on investments.

Acct# 576000- 369040 Interest Earnings N/R

Increased \$86,413 is for the repayment of an inter-departmental loan (Interest).

Acct# 575700- 474500 Machinery & Equipment

Decreased \$200,000 no equipment purchases planned for this year.

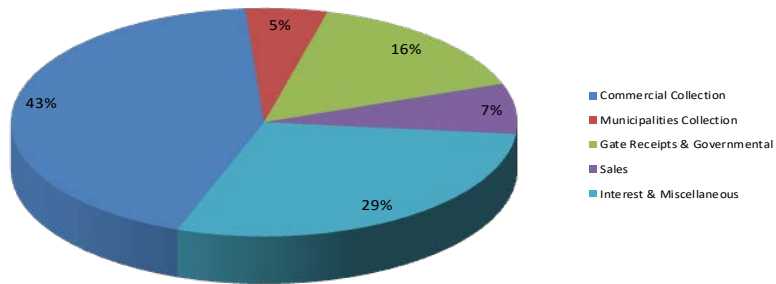
Acct# 575700- 474500 Improvements Other Than Buildings

Increased \$34,000 is for new pavement and wall in the Wet Weather Dumping area.

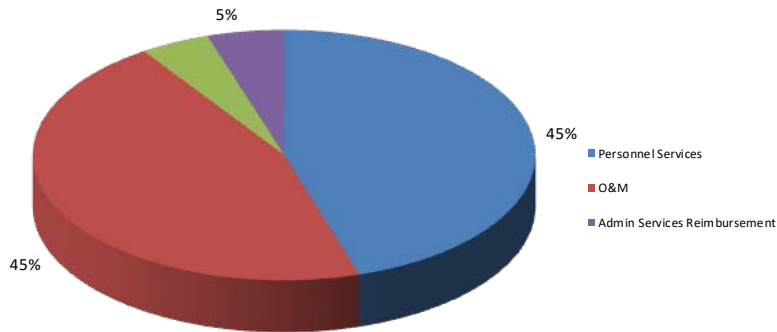
LANDFILL FUND BUDGET GRAPHS

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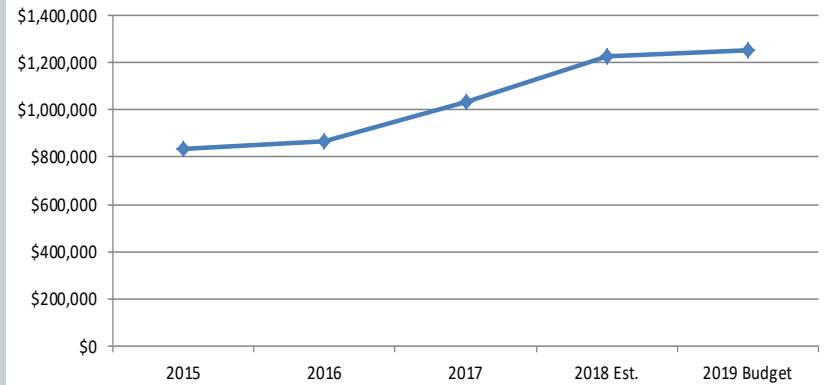
FY 2018-2019 Landfill Revenues



FY 2018-2019 Landfill Expense



Budget History (Less Capital)



LANDFILL FUND BUDGET



			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar		
	Account Number	Account Description	2015	2016	2017	Actual	Estimate	2018 Est.	2018 Budget	2018 Budget	2019 Budget	Change		
1	LANDFILL												1	
2													2	
3													3	
4													4	
5	OPERATING REVENUES												5	
6	577000	377100	Commercial Collection	810,054	732,244	743,577	515,290	409,710	925,000		925,000	35,000	6	
7	577000	377200	Municipalities Collection	228,090	115,244	117,025	48,443	63,557	112,000	112,000	112,000	0	7	
8	577000	377300	Gate Receipts	225,751	253,539	258,817	202,269	120,731	323,000	308,000	323,000	15,000	8	
9	577000	377350	Governmental Collections	162,751	3,978	4,191	6,482	1,518	8,000	3,000	8,000	5,000	9	
10	576000	377500	Compost Sales	125,565	99,405	103,993	27,865	92,135	120,000	135,000	120,000	(15,000)	10	
11	576000	377600	Wood Chips Sales	7,941	11,081	14,481	4,311	4,689	9,000	9,000	10,000	1,000	11	
12	576000	377900	Salvage Sales	20,123	18,936	27,698	18,801	4,199	23,000	20,000	23,000	3,000	12	
13	TOTAL OPERATING REVENUES			1,580,275	1,234,427	1,269,783	823,461	696,539	1,520,000	1,477,000	0	1,521,000	44,000	13
14													14	
15	OPERATING EXPENSES												15	
16	PERSONNEL SERVICES												16	
17	575700	411000	Salaries - Perm Employees	226,553	233,206	244,799	136,893	170,124	307,017	307,017	314,056	7,039	17	
18	575700	412000	Salaries-Temp & Part-Time	69,105	66,474	85,347	43,787	59,213	103,000	103,000	106,100	3,100	18	
19	575700	413010	Fica Taxes	22,017	22,270	24,622	13,453	18,226	31,679	31,679	32,454	775	19	
20	575700	413020	Employee Medical Ins	54,401	58,182	63,466	36,077	48,380	84,457	84,457	93,235	8,778	20	
21	575700	413030	Employee Life Ins	1,339	1,368	1,449	781	1,210	1,991	1,991	2,031	40	21	
22	575700	413040	State Retirement & 401 K	29,425	33,874	52,091	26,410	32,138	58,548	58,548	59,891	1,343	22	
23	575700	413100	Retired Employee Benefits	975	975	(102)	0	1,177	1,177	1,177	1,177	0	23	
24	575700	425300	Vehicle Allowance	4,091	4,105	4,092	1,895	2,186	4,081	4,081	4,081	0	24	
25	575700	462180	Accrued Comp Time Exp	224	1,777	(445)	0	0	0	0	0	0	25	
26	575700	462190	Accrued Sick Leave Exp	(7,386)	220	246	0	0	0	0	0	0	26	
27	575700	462200	Accrued Vacation Expense	4,732	(2,039)	2,554	0	0	0	0	0	0	27	
28	575700	491640	WorkersCompPremiumCharge-ISF	5,994	6,085	6,782	3,745	8,039	11,784	11,784	12,073	289	28	
29	TOTAL PERSONNEL SERVICES			411,472	426,495	484,899	263,042	340,693	603,735	603,734	0	625,098	21,364	29
30													30	
31	OPERATIONS & MAINTENANCE												31	
32	575700	422000	Public Notices	86	86	86	0	0	0	300	300	0	32	
33	575700	423000	Travel & Training	680	2,434	4,902	3,607	393	4,000	4,000	4,000	0	33	
34	575700	424000	Office Supplies	2,562	2,338	2,468	1,793	3,022	4,815	4,815	4,815	0	34	
35	575700	425000	Equip Supplies & Maint	220,400	201,784	250,526	178,654	114,346	293,000	293,000	293,000	0	35	
36	575700	426000	Bldg & Grnd Suppl & Maint	31,681	50,535	37,858	20,428	2,572	23,000	23,000	23,000	0	36	
37	575700	427000	Utilities	6,980	7,322	7,953	2,656	4,344	7,000	7,000	7,000	0	37	
38	575700	428000	Telephone Expense	1,189	849	3,483	1,749	3,351	5,100	5,100	5,100	0	38	
39	575700	431000	Profess & Tech Services	2,158	0	154	0	0	0	0	18,000	18,000	39	
40	575700	431040	Bank & Investment Account Fees	0	0	7,811	4,037	3,963	8,000	8,000	8,000	0	40	
41	575700	431050	Credit Card Merchant Fees	2,223	2,275	1,807	798	1,402	2,200	2,200	2,200	0	41	
42	575700	431100	Legal And Auditing Fees	1,020	966	509	566	0	566	566	742	176	42	
43	575700	431300	Environmental Monitoring	23,788	20,778	27,509	7,812	32,188	40,000	23,000	42,000	19,000	43	
44	575700	448000	Operating Supplies	13,857	11,924	15,590	11,407	2,593	14,000	14,000	14,000	0	44	
45	575700	451100	Insurance & Surety Bonds	7,517	7,113	7,450	8,716	0	8,716	7,600	9,326	1,726	45	
46	575700	452300	Uncollectible Accounts	(67)	(57)	432	0	0	0	400	400	0	46	
47	575700	455000	Closure/Post-Closure Exp	33,824	20,312	42,512	0	72,000	72,000	30,000	56,000	26,000	47	
48	575700	461000	Miscellaneous Expense	156	306	570	183	60	243	200	200	0	48	

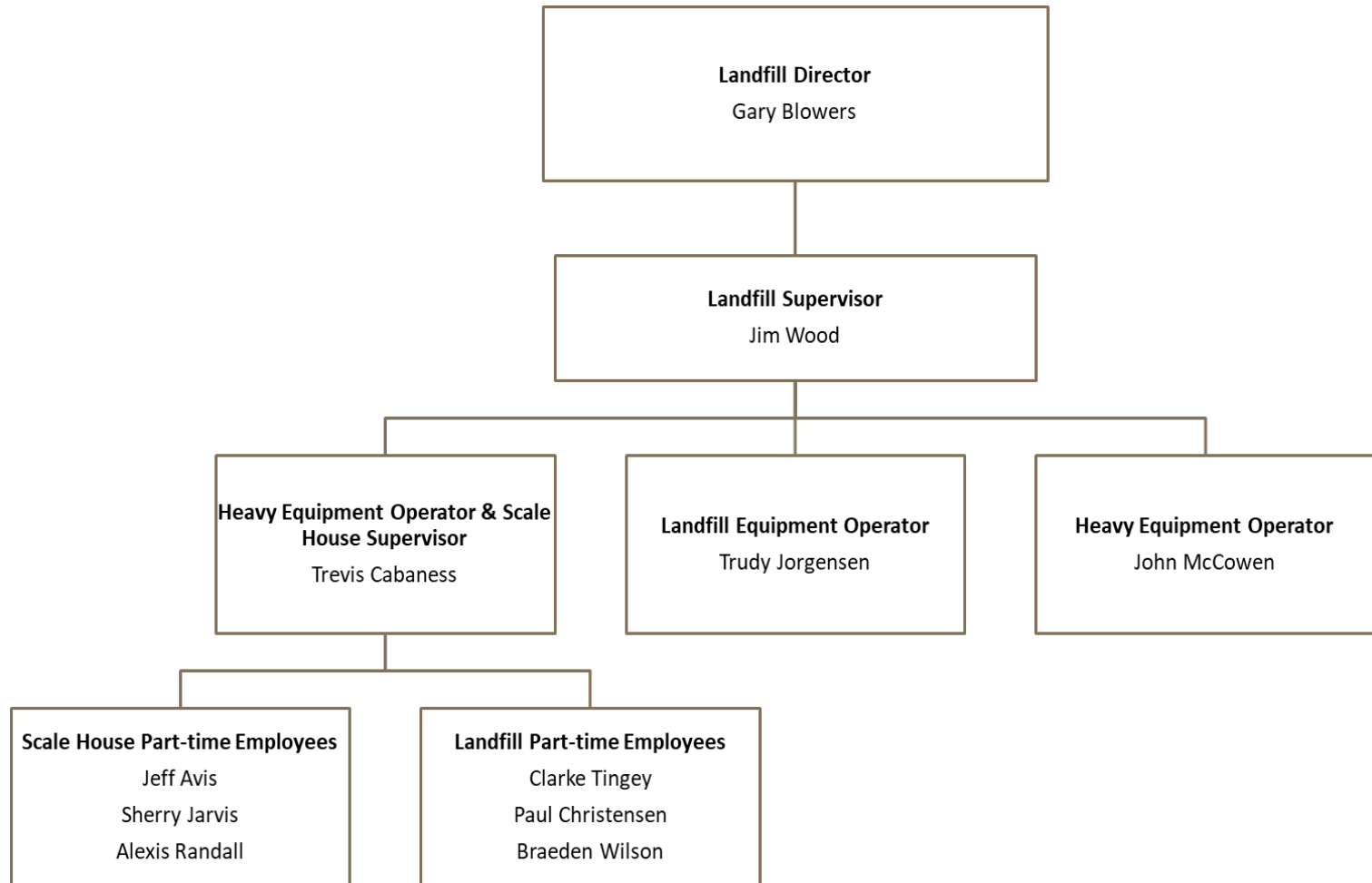
LANDFILL FUND BUDGET (Continued)

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			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar
	Account Number	Account Description	2015	2016	2017	Actual	Estimate	2018 Est.	2018 Budget	Fiscal Year	2019 Budget	Change
1	LANDFILL											
5	575700 462400	Contract Equipment	77,771	109,798	140,351	74,871	65,129	140,000	140,000		140,000	0
6	575700 463000	Cash Over Or Short	44	(219)	(50)	21	279	300	300		300	0
7	575700 491150	Admin Services Reimbursement	72,665	72,665	77,220	31,833	31,833	63,666	63,666		68,502	4,836
8	TOTAL OPERATIONS & MAINTENANCE		498,533	511,211	629,140	349,129	337,475	686,604	627,147	0	696,885	69,738
10	TOTAL LANDFILL OPERATING EXPENSES		910,005	937,706	1,114,039	612,171	678,168	1,290,339	1,230,881	0	1,321,983	91,102
12	EARNINGS (LOSS) FROM OPERATIONS		670,270	296,721	155,744	211,290	18,371	229,661	246,119	0	199,017	(47,102)
14	NONOPERATING REVENUES (EXPENSES)											
15	576000 369000	Sundry Revenues	25	121	819	58	0	58	0		0	0
16	576000 369030	Repayment Of N/R (Princ)	0	0	0	0	0	0	228,555	(228,555)	341,689	113,134
17	576010 361000	Interest & Investment Earnings	103,773	162,269	194,336	105,850	84,150	190,000	87,000		190,000	103,000
18	576010 361200	InvestmntUnrealized(Gain)/Loss	0	(21,226)	(48,163)	0	0	0	0		0	0
19	576010 369040	Interest Earnings - N/R	0	0	0	0	0	0	61,786	(61,786)	86,413	24,627
20	576020 364000	Gain on Fixed Asset Sales	0	0	400	4,000	0	4,000	0		0	0
21	NONOPERATING REVENUES - NET		103,798	141,164	147,392	109,908	84,150	194,058	377,341	(290,341)	618,102	240,761
22	EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		774,068	437,885	303,136	321,198	102,521	423,719	623,460	(290,341)	817,119	193,659
24	LANDFILL - CAPITAL PROJECTS											
25	575700 474500	Machinery & Equipment	0	0	77,735	134,919	0	134,919	200,000		0	(200,000)
26	575700 473100	Improv Other Than Bldgs	0	0	0	0	0	0	28,000		62,000	34,000
27	TOTAL LANDFILL - CAPITAL EXPENSES		0	0	77,735	134,919	0	134,919	228,000	0	62,000	(166,000)
28	<i>Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.</i>											
30	Accrual Accounting Adjustments											
31	575700 454800	Depreciation Expense	249,175	238,236	224,565	0	0	0	N/A	N/A	N/A	N/A
32	575700 496000	Fixed Assets Adjustments	0	(20,000)	(77,735)	(134,919)	(134,919)	(134,919)	N/A	N/A	N/A	N/A
33	Total Accrual Accounting Adjustments		249,175	218,236	146,830	(134,919)	0	(134,919)	0	0	0	0
34	TOTAL LANDFILL EXPENSES											
35			1,159,180	1,155,942	1,338,604	612,171	678,168	1,290,339	1,458,881	0	1,383,983	(74,898)
37	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		524,893	219,649	78,571	321,198	102,521	423,719	395,460	(290,341)	755,119	359,659
39	OPERATING TRANSFERS IN (OUT)											
40	578000 389100	Use Of Replacement Reserve	0	0	0	0	0	0	0		0	0
41	575700 492100	Add To Replacement Reserve	(0)	0	0	(197,730)	(197,730)	(197,730)	(395,460)		(755,119)	(359,659)
42	TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	(197,730)	0	(197,730)	(395,460)	0	(755,119)	(359,659)
44	NET EARNINGS (LOSS)		524,893	219,649	78,571	123,468	102,521	225,989	0	(290,341)	0	0

LANDFILL FUND ORGANIZATIONAL CHART

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SANITATION FUND



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 \$20,528 in revenue is from new homes, second cans and adjustment to landfill split forecast.

Acct# 585800- 411000 to 491640 Personnel Services

Increased \$31,193 in these accounts is for employee merit increases, cola, and the increased cost of health insurance.

SANITATION FUND (Continued)

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LINE-ITEM HIGHLIGHTS (CONTINUED)

Acct# 585800- 448000 Operating Supplies

Increased \$10,000 in this account is the cost of our Household Hazardous Waste collection program which continues to increase.

Acct# 585800- 451100 Insurance & Surety Bonds

Increased \$1,003 in this account is due to expenses for Insurance.

Acct# 585800- 491150 Transfer to Administrative Services

Increased \$9,369 to reimburse the City for the cost of services it provides to the Sanitation Department Enterprise Fund.

Acct# 586010- 361000 Interest & Investment Earnings

Increased \$16,300 to show actual earnings forecast on investments.

Acct# 585800-474600 Vehicles

Increase \$25,000 for the purchase a new side load Sanitation truck this year in the amount of \$300,000.

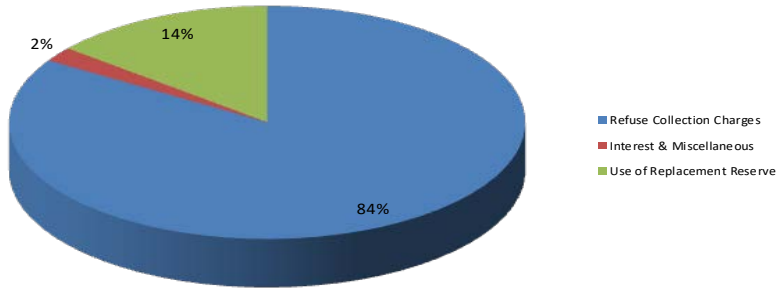
Acct# 588000- 389100 Transfer from Replacement Reserve

Increase \$39,729 to cover the cost of the replacement Sanitation truck. This is part of our scheduled equipment replacement program.

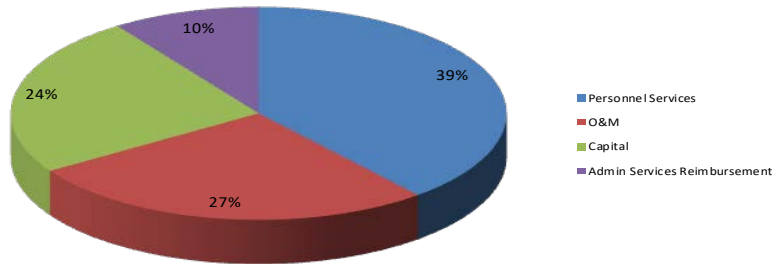
SANITATION FUND BUDGET GRAPHS

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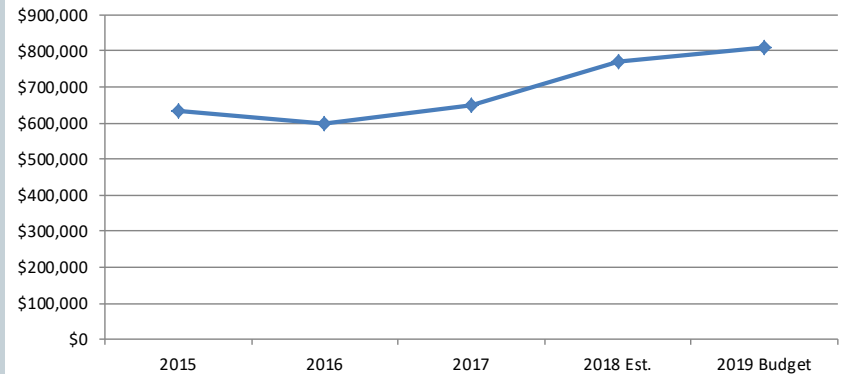
FY 2018-2019 Sanitation Revenues



FY 2018-2019 Sanitation Expenses



**Budget History
(Less Capital)**



SANITATION FUND BUDGET

	Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change	
1	SANITATION												
2													
3													
4													
5	OPERATING REVENUES												
6	587000	377000	Refuse Collection Charges	912,361	1,037,198	1,053,045	435,988	594,012	1,030,000	1,009,472	1,030,000	20,528	
7	TOTAL SANITATION REVENUE												
8				912,361	1,037,198	1,053,045	435,988	594,012	1,030,000	1,009,472	0	1,030,000	20,528
9	SANITATION OPERATING EXPENSES												
10	PERSONNEL SERVICES												
11	585800	411000	Salaries - Perm Employees	223,333	233,819	257,353	130,684	142,603	273,287	273,287	291,070	17,783	
12	585800	412000	Salaries-Temp & Part-Time	12,496	785	0	105	0	105	10,500	10,500	0	
13	585800	413010	Fica Taxes	17,030	17,242	18,672	9,508	12,202	21,710	21,710	23,070	1,360	
14	585800	413020	Employee Medical Ins	56,749	60,097	63,044	30,850	46,509	77,359	77,359	85,380	8,021	
15	585800	413030	Employee Life Ins	1,316	1,384	1,492	719	983	1,702	1,702	1,806	104	
16	585800	413040	State Retirement & 401 K	24,818	32,230	51,669	23,683	25,373	49,056	52,056	55,447	3,391	
17	585800	413100	Retired Employee Benefits	1,236	1,236	(170)	0	1,493	1,493	1,493	0	17	
18	585800	462180	Accrued Comp Time Exp	869	(630)	(1,391)	0	0	0	0	0	0	
19	585800	462190	Accrued Sick Leave Exp	(526)	876	319	0	0	0	0	0	0	
20	585800	462200	Accrued Vacation Expense	2,192	5,204	2,719	0	0	0	0	0	0	
21	585800	491640	WorkersCompPremiumCharge-ISF	7,065	7,131	7,740	3,933	4,476	8,409	8,409	8,942	533	
22	TOTAL PERSONNEL SERVICES												
23				346,577	359,375	401,448	199,483	233,639	433,122	446,516	0	477,709	31,193
24	OPERATIONS & MAINTENANCE												
25	585800	421000	Books Subscr & Mmbrshp	0	0	0	0	500	500	500	500	0	
26	585800	423000	Travel & Training	0	0	0	0	1,400	1,400	1,400	1,400	0	
27	585800	424000	Office Supplies	1,579	592	976	408	592	1,000	1,000	1,000	0	
28	585800	425000	Equip Supplies & Maint	175,601	128,238	116,107	81,450	114,960	196,410	196,500	196,500	0	
29	585800	426000	Bldg & Grnd Suppl & Maint	1,917	1,159	3,685	3,594	5,000	8,594	2,000	2,000	0	
30	585800	427000	Utilities	6,021	8,073	8,678	1,672	6,328	8,000	8,000	8,000	0	
31	585800	428000	Telephone Expense	0	0	3,210	1,213	2,287	3,500	3,500	3,500	0	
32	585800	431000	Profess & Tech Services	0	0	128	0	0	0	0	0	0	
33	585800	431040	Bank & Investment Account Fees	0	0	1,277	704	1,096	1,800	1,800	1,800	0	
34	585800	431050	Credit Card Merchant Fees	2,223	2,275	1,807	1,201	799	2,000	2,000	2,000	0	
35	585800	431100	Legal And Auditing Fees	752	712	478	469	0	469	469	461	(8)	
36	585800	448000	Operating Supplies	53,476	53,515	67,291	66,330	3,670	70,000	60,000	70,000	10,000	
37	585800	448010	Garbage Containers	38,117	37,000	36,963	17,003	17,997	35,000	35,000	35,000	0	
38	585800	451100	Insurance & Surety Bonds	5,786	5,744	6,015	6,615	0	6,615	6,075	7,078	1,003	
39	585800	452300	Uncollectible Accounts	1,510	1,741	1,992	865	1,135	2,000	2,000	2,000	0	
40	585800	461000	Miscellaneous Expense	287	90	150	40	110	150	150	150	0	
41	585800	491150	Admin Services Reimbursement	56,511	56,511	88,275	54,608	54,608	109,216	109,215	118,584	9,369	
42	TOTAL OPERATIONS & MAINTENANCE												
43				343,780	295,650	337,032	236,172	210,482	446,654	429,609	0	449,973	20,364
44	TOTAL OPERATING EXPENSES												
45				690,357	655,025	738,480	435,655	444,121	879,776	876,125	0	927,682	51,557
46	EARNINGS (LOSS) FROM OPERATIONS												
				222,004	382,173	314,565	333	149,891	150,224	133,347	0	102,318	(31,029)

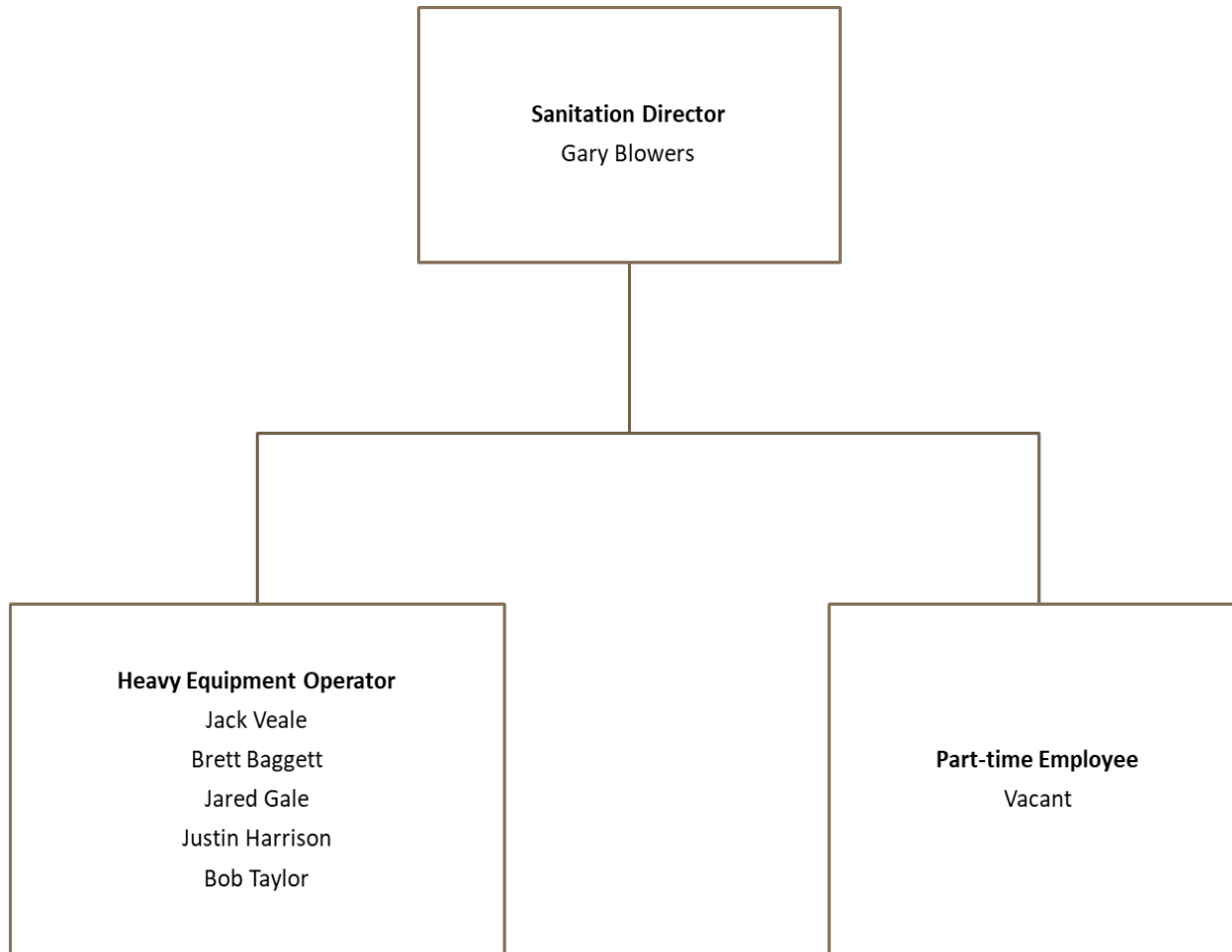
SANITATION FUND BUDGET (Continued)

182

Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
SANITATION											
NON-OPERATING REVENUES (EXPENSES):											
586010 361000	Interest & Investment Earnings	14,622	21,435	28,238	15,673	8,827	24,500	8,700		25,000	16,300
586010 361200	InvestmntUnrealized(Gain)/Loss	0	(3,262)	(8,220)	0	0	0	0		0	0
586000 369000	Sundry Revenues	122	20	0	0	0	0	0		0	0
586020 364000	Gain on Fixed Asset Sales	1,775	0	0	3,830	0	3,830	0		0	0
587000 369020	Income From Uncoll Accts	411	538	409	178	0	178	0		0	0
NON-OPERATING REVENUES - NET		16,930	18,731	20,427	19,680	8,827	28,507	8,700	0	25,000	16,300
SANITATION - CAPITAL PROJECTS											
585800 474600	Vehicles	0	236,151	83,001	0	248,933	248,933	275,000		300,000	25,000
TOTAL CAPITAL EXPENSES		0	236,151	83,001	0	248,933	248,933	275,000	0	300,000	25,000
<i>Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.</i>											
Accrual Accounting Adjustments											
585800 454800	Depreciation Expense	148,127	123,601	92,966	0	0	0	N/A	N/A	N/A	N/A
585800 496000	Fixed Assets Adjustments	0	(236,151)	(83,001)	0	0	0	N/A	N/A	N/A	N/A
Total Accrual Accounting Adjustments		148,127	(112,550)	9,966	0	0	0	0	0	0	0
TOTAL SANITATION EXPENSES		838,484	778,626	831,447	435,655	693,054	1,128,709	1,151,125	0	1,227,682	76,557
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		90,807	277,303	242,025	20,013	(90,215)	(70,202)	(132,953)	0	(172,682)	(39,729)
OPERATING TRANSFERS IN (OUT):											
588000 389100	Use Of Replacement Reserve	(0)	0	0	66,476	0	66,476	132,953		172,682	39,729
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	66,476	0	66,476	132,953	0	172,682	39,729
NET EARNINGS (LOSS)		90,807	277,303	242,025	86,489	(90,215)	(3,726)	0	0	0	0

SANITATION FUND ORGANIZATIONAL CHART

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CEMETERY FUND



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 2017:

Internal Finance and procedures review/ implementation, Moved cashiering to City Hall, April 2017

Installed new entry/exit gates on road to Main Street, May 2017

Supported 5 Eagle Scout Projects, May-July 2017

Planted trees in Plat Q, June 2017

Dedicated new Infant Area statue, October 2017

379 Burials at the Cemetery, 230 Resident 149 Non-resident (Previous year - 338)

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.

2018 Projects

Install irrigation in sections of Plat A/B

We are planning to install irrigation in areas of Plat A and B that are not receiving adequate water from the current system resulting in brown spots and loss of turf.

CEMETERY FUND (Continued)

185

2018 Projects – (continued)

Remove trees along west/southwest property lines

In preparation of improving and landscaping Plat R and replacing bad fencing with vinyl along the west property lines, we are planning on removing trees that are over grown and impacting the fence.

Continue tree planting program

We will be continuing our tree planting program again this year. We will be focusing on Plat N, O, and Q.

Vinyl Fence

Plans are to continue with the replacement of old dilapidated chain link fence and replace it with white 6' privacy vinyl. In the fall of 2017, we replaced 200 l.f. of old chain link fence around Plat B.

LINE-ITEM HIGHLIGHTS

Operating Revenue:

Acct #597000-348300 – Grave Opening Fees

This \$51,250 decrease in grave opening fees is a projection based on the past 4 years of data, indicating a slowdown in the number of burials being performed at the Cemetery.

Acct #597050-348100 – Sale of Cemetery Lots

This \$18,000 increase is a projection for FY2019 and better represents what burial plot sales have been the past few 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 continued interest in Plat Q as other parts of the Cemetery are sold out.

Personnel Services:

The \$15,058 increase includes funds to cover the costs associated with merit raises, taxes, health insurance, retirement and Workers' Compensation as per Human Resources calculations.

CEMETERY FUND (Continued)

186

Operations and Maintenance:

Acct #595900- 426000 - Buildings and Grounds maintenance

This \$2,000 increase is to cover the rising costs of products such as sprinkler parts, fertilizers, and turf chemical applications, etc.

Acct #595900- 491150 - Transfer to Administrative Services

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 \$3,113 increase is a projection as per Finance department calculations.

Capital Equipment and Improvements:

Acct #595900-474500 - Improvements other than Buildings

No planned improvements are being budgeted for this fiscal year which results in a \$26,000 decrease between budget years.

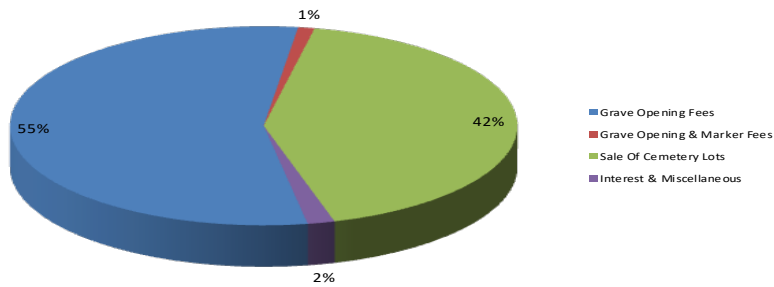
Acct # 595900-474500 - Machinery and Equipment

Due to the age and increased number of maintenance issues with our current equipment, we are requesting the purchase of a utility vehicle which results in a \$74,000 increase between budget years. This equipment is used for everyday use in cemetery operations and is the main equipment used in the hauling of burial and maintenance equipment and soils and sod in burial operations. In addition, the lease terms for our front end loader/back hoe ends in December 2018. In speaking with the John Deere salesman, we determined that it is in the best interest of the City to purchase the equipment rather than to lease a new piece of equipment; the reasons being the shorter lease terms (only 3 years) and the high interest rates.

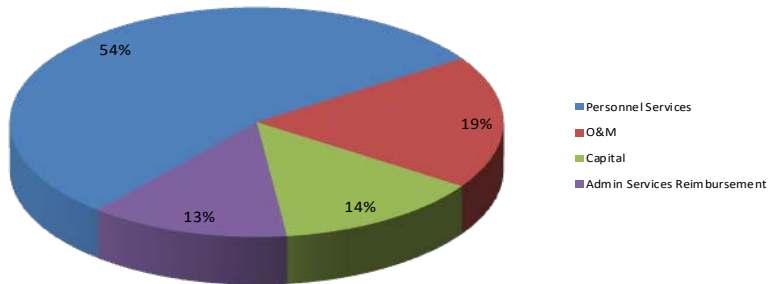
CEMETERY FUND BUDGET GRAPHS

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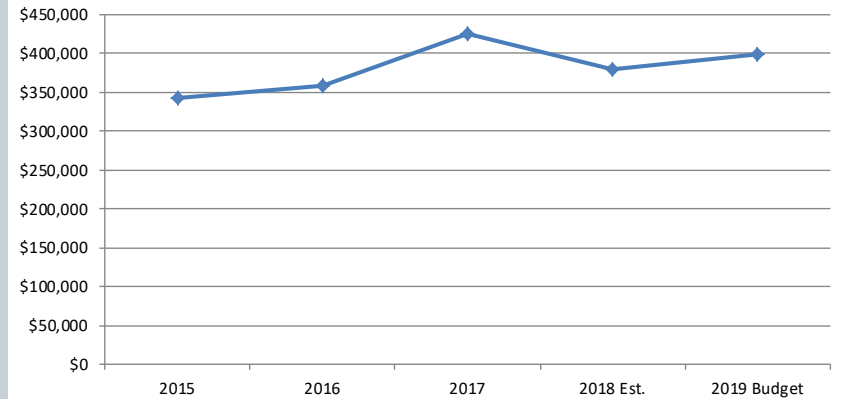
FY 2018-2019 Cemetery Revenues



FY 2018-2019 Cemetery Expenses



Budget History (Less Capital)



CEMETERY FUND BUDGET



Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
CEMETERY											
OPERATING REVENUE											
597000 348300	Grave Opening Fees	278,100	240,200	316,640	153,585	175,000	328,585	376,250		325,000	(51,250)
597000 348400	Flat Marker Fee	2,670	2,690	3,614	1,410	2,100	3,510	2,300		2,300	0
597030 362000	Rental Income	3,900	3,900	3,900	1,951	1,949	3,900	3,900		3,900	0
597050 348100	Sale Of Cemetery Lots	229,925	284,015	216,815	124,470	150,000	274,470	232,000		250,000	18,000
TOTAL OPERATING REVENUES		514,595	530,805	540,969	281,416	329,049	610,465	614,450	0	581,200	(33,250)
OPERATING EXPENSES											
PERSONNEL SERVICES:											
595900 411000	Salaries - Perm Employees	150,997	166,698	160,692	78,400	86,027	164,427	164,427		173,311	8,884
595900 412000	Salaries-Temp & Part-Time	31,221	36,399	44,997	21,234	8,766	30,000	30,000		30,000	0
595900 413010	Fica Taxes	13,781	15,307	15,487	7,509	7,365	14,874	14,874		15,553	679
595900 413020	Employee Medical Ins	29,368	32,123	29,612	12,321	22,132	34,453	34,453		38,019	3,566
595900 413030	Employee Life Ins	910	879	920	437	671	1,108	1,108		1,160	52
595900 413040	State Retirement & 401 K	12,925	23,351	28,757	14,298	17,028	31,326	31,326		33,021	1,695
595900 413100	Retired Employee Benefits	847	847	(102)	0	1,022	1,022	1,022		1,022	0
595900 462180	Accrued Comp Time Exp	6,135	(7,947)	(2,894)	0	0	0	0		0	0
595900 462190	Accrued Sick Leave Exp	(1,052)	(444)	266	0	0	0	0		0	0
595900 462200	Accrued Vacation Expense	5,938	(244)	(2,023)	0	0	0	0		0	0
595900 491640	WorkersCompPremiumCharge-ISF	3,425	3,797	3,842	1,844	1,945	3,789	3,789		3,966	177
TOTAL PERSONNEL SERVICES		254,494	270,765	279,554	136,043	144,956	280,999	280,999	0	296,052	15,053
OPERATIONS AND MAINTENANCE:											
595900 415000	Employee Education Reimb	0	0	0	0	500	500	2,400		2,400	0
595900 421000	Books Subscr & Mmbrshp	0	400	0	49	275	324	350		350	0
595900 423000	Travel & Training	1,629	657	1,738	0	1,500	1,500	1,500		1,500	0
595900 424000	Office Supplies	3,190	3,172	3,408	1,591	1,600	3,191	3,200		3,200	0
595900 425000	Equip Supplies & Maint	18,200	26,852	34,744	17,132	13,568	30,700	30,700		30,700	0
595900 426000	Bldg & Grnd Suppl & Maint	32,874	37,224	38,766	32,655	10,000	42,655	38,000		40,000	2,000
595900 427000	Utilities	8,505	8,402	11,941	5,105	5,195	10,300	10,300		10,300	0
595900 428000	Telephone Expense	2,216	2,174	1,741	1,046	1,100	2,146	3,600		3,600	0
595900 431000	Profess & Tech Services	335	318	63	0	0	0	345		345	0
595900 431040	Bank & Investment Account Fees	0	0	434	147	0	147	0		0	0
595900 431050	Credit Card Merchant Fees	2,302	3,282	3,633	317	300	617	4,000		4,000	0
595900 431100	Legal And Auditing Fees	0	0	285	231	0	231	0		250	250
595900 431400	Landfill Fees	9	6	21	25	25	50	90		90	0
595900 448000	Operating Supplies	2,312	3,164	2,770	1,442	1,358	2,800	2,800		2,800	0
595900 451100	Insurance & Surety Bonds	2,311	2,728	2,857	3,189	0	3,189	2,397		2,397	0
595900 453600	Loss-Deleted Fixed Assets	13,916	0	0	0	0	0	0		0	0
595900 461000	Miscellaneous Expense	141	150	240	30	30	90	90		90	0
595900 491150	Admin Services Reimbursement	9,700	9,700	44,008	33,955	33,955	67,910	67,910		71,023	3,113
TOTAL OPERATIONS AND MAINTENANCE		97,639	98,228	146,648	96,913	69,376	166,289	167,682	0	173,045	5,363
TOTAL OPERATING EXPENSES		352,133	368,993	426,202	232,956	214,332	447,288	448,681	0	469,097	20,416

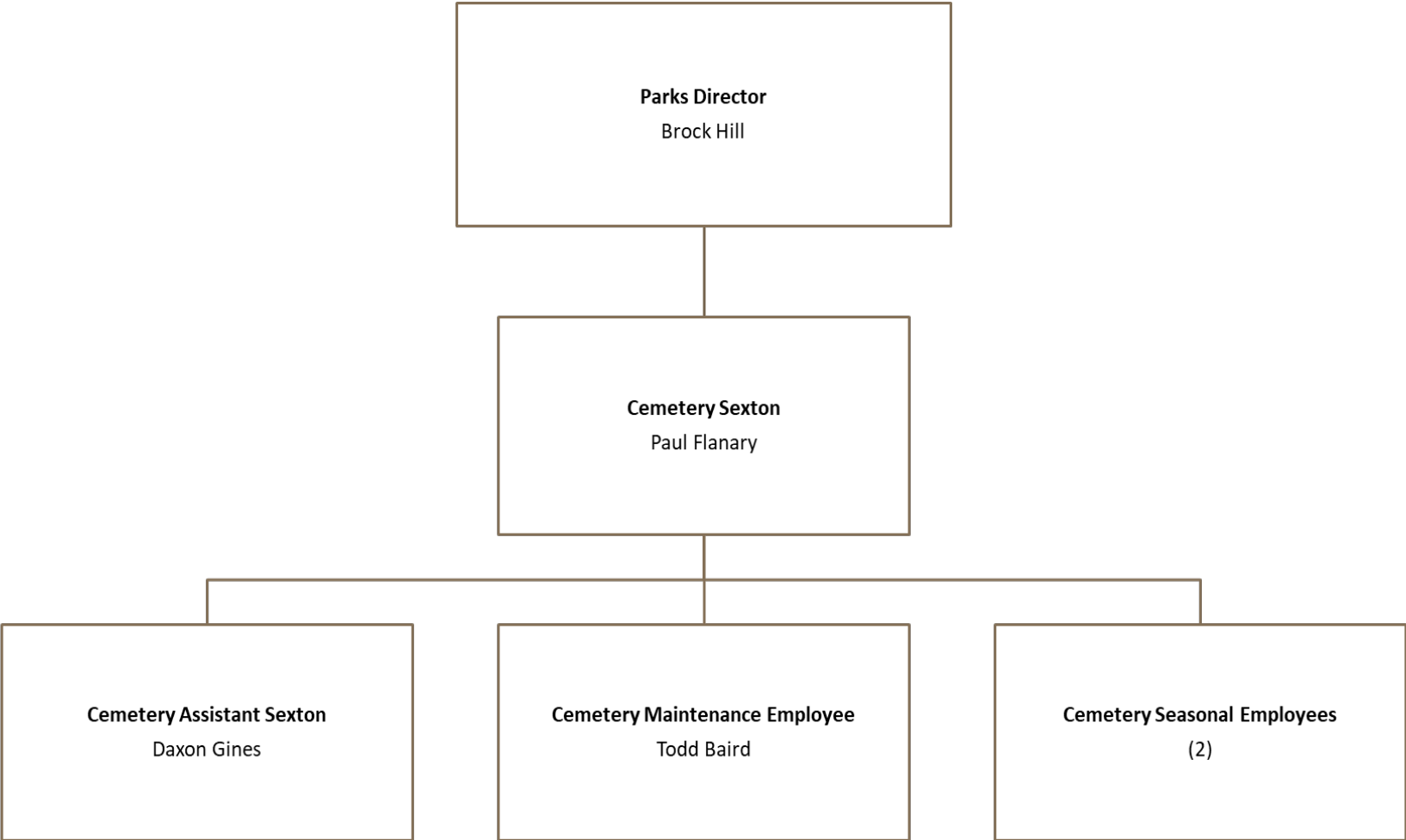
CEMETERY FUND BUDGET (Continued)

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	Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change	
1	CEMETERY												1
2													2
3													3
4													4
5													5
6		EARNINGS (LOSS) FROM OPERATIONS	162,462	161,812	114,767	48,460	114,717	163,177	165,769	0	112,103	(53,666)	6
7													7
8		NON-OPERATING REVENUES (EXPENSES):											8
9	596010 361000	Interest & Investment Earnings	11,415	18,774	7,213	3,227	4,973	8,200	8,200		8,200	0	9
10	596010 361200	InvestmntUnrealized(Gain)/Loss	0	(2,578)	(1,792)	0	0	0	0		0	0	10
11	596000 369000	Sundry Revenues	2,150	2,050	2,740	1,100	900	2,000	2,000		2,000	0	11
12	596020 364000	Gain on Fixed Asset Sales	3,930	0	0	0	0	0	0		0	0	12
13		NON-OPERATING REVENUES - NET	17,495	18,245	8,161	4,327	5,873	10,200	10,200	0	10,200	0	13
14													14
15		CEMETERY - CAPITAL PROJECTS											15
16	595900 471100	Land	0	0	900,000	0	0	0	0		0	0	16
17	595900 473100	Improv Other Than Bldgs	17,833	115,074	113,203	59,091	26,000	85,091	26,000		0	(26,000)	17
18	595900 474500	Machinery & Equipment	6,145	55,000	38,865	0	0	0	0		74,000	74,000	18
19		TOTAL CAPITAL EXPENSES	23,978	170,074	1,052,068	59,091	26,000	85,091	26,000	0	74,000	48,000	19
20		<i>Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.</i>											20
21													21
22		Accrual Accounting Adjustments											22
23	595900 454800	Depreciation Expense	30,629	35,809	44,745	0	0	0	N/A	N/A	N/A	N/A	23
24	595900 496000	Fixed Assets Adjustments	0	(167,849)	(1,038,328)	(59,091)	(59,091)	(59,091)	N/A	N/A	N/A	N/A	24
25		Total Accrual Accounting Adjustments	30,629	(132,041)	(993,583)	(59,091)	0	(59,091)	0	0	0	0	25
26													26
27		TOTAL CEMETERY EXPENSES	376,111	539,067	1,478,270	292,047	240,332	532,379	474,681	0	543,097	68,416	27
29													29
30		EARNINGS (LOSS) BEFORE OPERATING TRANSFERS	125,350	142,024	64,443	52,787	94,590	147,377	149,969	0	48,303	(101,666)	30
31													31
32		OPERATING TRANSFERS IN (OUT):											32
33	598000 385000	Donations/Contributions - Cash	0	380	17,111	3,507		3,507	0			0	33
35	598030 387000	Capital Contributions	0	0	4,036,038	0		0	0			0	35
36	595900 491900	Add To Net Position	0	0	0	0		0	(149,969)		(48,303)	101,666	36
37		TOTAL OPERATING TRANSFERS IN (OUT)	0	380	4,053,149	3,507	0	3,507	(149,969)	0	(48,303)	101,666	37
38													38
39		NET EARNINGS (LOSS)	125,350	142,404	4,117,592	56,294	94,590	150,884	0	0	0	0	39

CEMETERY FUND ORGANIZATIONAL CHART

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INTERNAL SERVICE FUNDS



COMPUTER REPLACEMENT FUND

192

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.

Currently supported IT infrastructure includes the following:

Description	Count
Network User ID's and Resource ID's	346
Desktop Computers	196
Monitors	196
Dual Monitors	49
Laptops	47
Desk Phones	190
Scanners	23
Printers	69

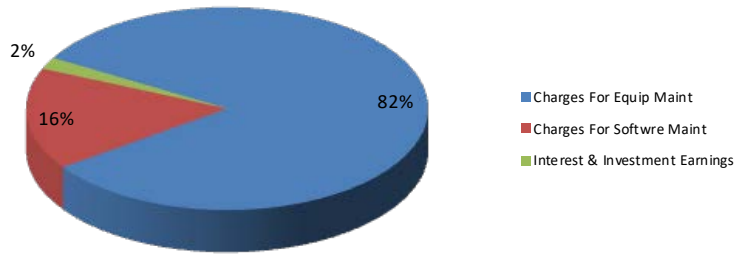
LINE-ITEM HIGHLIGHTS

In Fiscal Year 2018-2019 the Computer Replacement Fund budget has planned capital purchases totaling \$26,480. This is \$4,480 above the Fiscal Year 2017-2018 budget. We will be replacing 5 desktop computers, 5 laptops, 20 solid state hard drives and 5 monitors or printers within the Fiscal Year.

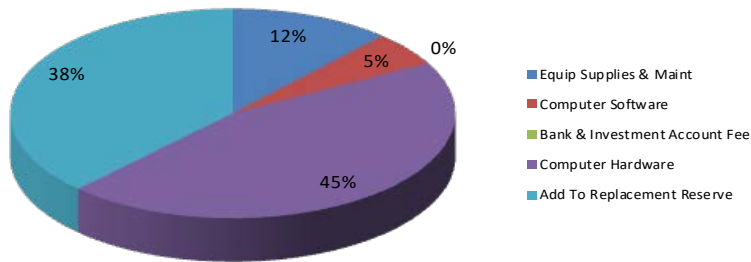
COMPUTER REPLACEMENT FUND BUDGET GRAPHS

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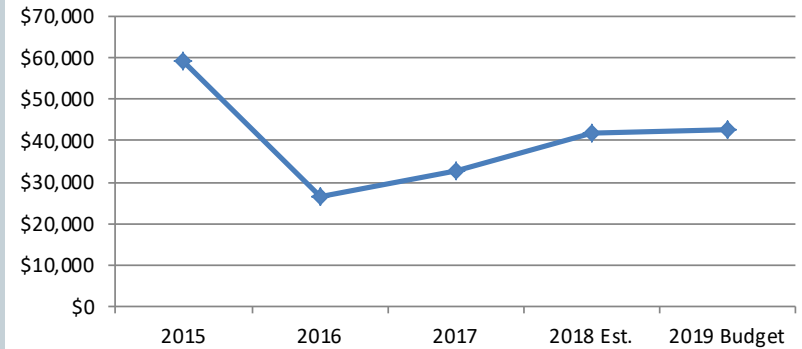
FY 2018-2019 Computer Replacement Revenue



FY 2018-2019 Computer Replacement Expenses



Budget History (Less Capital)



COMPUTER REPLACEMENT FUND BUDGET

194

COMPUTER REPLACEMENT												
Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change	
REVENUES												
614000 341000	Charges For Equip Maint	28,711	31,270	31,626	34,071	0	34,071	34,071		34,857	786	
614000 341100	Charges For Softwre Maint	6,338	6,715	6,715	6,857	0	6,857	6,857		6,926	69	
616010 361000	Interest & Investment Earnings	419	362	490	519	519	1,038	400		800	400	
616010 361200	InvestmntUnrealized(Gain)/Loss	0	(29)	(79)	0	0	0	0		0	0	
TOTAL REVENUE		35,468	38,318	38,752	41,447	519	41,966	41,328	0	42,583	1,255	
EXPENSES												
616100 425000	Equip Supplies & Maint	6,746	6,840	6,687	1,910	3,000	4,910	5,000		5,000	0	
616100 429200	Computer Software	34,089	595	3,559	684	1,300	1,984	2,000		2,250	250	
616100 431040	Bank & Investment Account Fee	0	0	23	19	19	38	0		0	0	
616100 429300	Computer Hardware	18,417	18,923	22,435	4,673	10,000	14,673	15,000		19,230	4,230	
616100 492100	Add To Replacement Reserve	0	0	0	0	20,362	20,362	19,327		16,103	(3,224)	
TOTAL EXPENSE		59,251	26,358	32,704	7,285	34,681	41,966	41,327	0	42,583	1,256	

LIABILITY INSURANCE FUND

195

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.

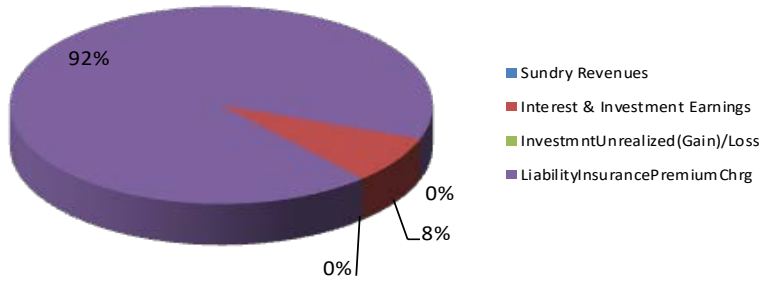
LINE-ITEM HIGHLIGHTS

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.

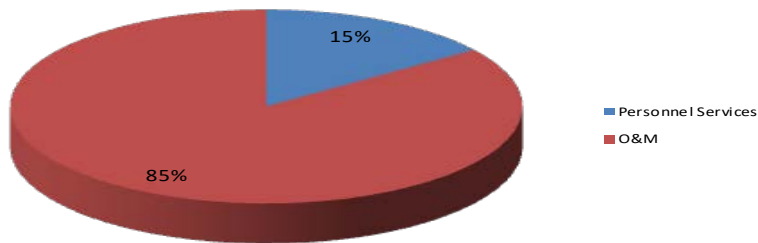
LIABILITY FUND BUDGET GRAPHS

196

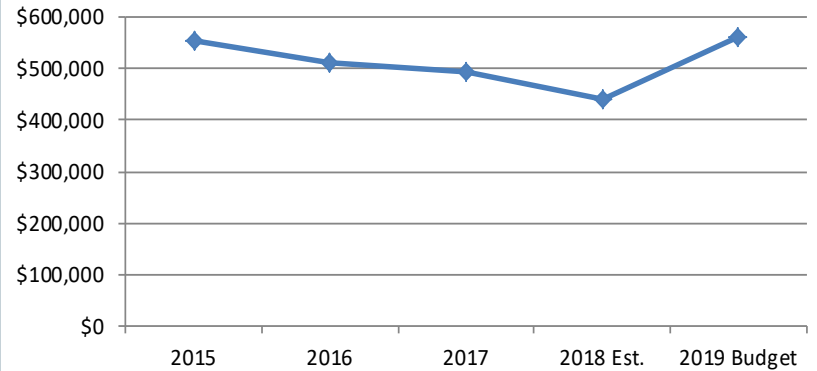
FY 2018-2019 Liability Insurance Revenues



FY 2018-2019 Liability Insurance Expenses



Budget History (Less Capital)



LIABILITY INSURANCE FUND BUDGET

197

Account Number	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
LIABILITY INSURANCE FUND										
OPERATING REVENUES										
636000 369000 Sundry Revenues	0	0	0	0	0	0	0		0	0
636010 361000 Interest & Investment Earnings	23,002	31,246	31,676	15,877	15,877	31,754	22,500		31,000	8,500
636010 361200 InvestmntUnrealized(Gain)/Loss	0	(4,166)	(8,601)	0	0	0	0		0	0
637000 380300 LiabilityInsurancePremiumChrg	338,784	335,709	351,585	356,844	0	356,844	335,000		365,000	30,000
TOTAL REVENUE	361,786	362,789	374,661	372,721	15,877	388,598	357,500	0	396,000	38,500
OPERATING EXPENSES										
PERSONNEL SERVICES										
636300 411000 Salaries - Perm Employees	62,715	67,281	50,939	26,590	27,000	53,590	56,831		58,815	1,984
636300 413010 Fica Taxes	3,899	4,232	3,748	1,977	2,000	3,977	4,348		4,499	151
636300 413020 Employee Medical Ins	5,752	7,228	7,809	3,443	3,500	6,943	8,605		9,498	893
636300 413030 Employee Life Ins	347	373	296	136	150	286	378		389	11
636300 413040 State Retirement & 401 K	7,136	10,364	8,350	5,026	5,500	10,526	10,838		11,216	378
636300 491640 WorkersCompPremiumCharge-ISF	190	823	931	490	0	490	171		176	5
TOTAL PERSONNEL SERVICES	80,038	90,300	72,073	37,663	38,150	75,813	81,171	0	84,594	3,423
OPERATIONS & MAINTENANCE										
636300 423000 Travel & Training	1,301	0	0	0	0	0	400		400	0
636300 431000 Profess & Tech Services	4,021	12,021	7,551	0	0	0	10,000		10,000	0
636300 431040 Bank & Investment Account Fees	0	0	1,445	705	750	1,455	1,500		1,500	0
636300 431100 Legal And Auditing Fees	0	0	248	244	0	244	0		218	218
636300 451100 Insurance & Surety Bonds	338,784	338,127	351,585	356,844	0	356,844	351,585		365,000	13,415
636300 451150 Liability Claims/Deductible	128,695	70,773	58,777	3,008	3,000	6,008	100,000		100,000	0
TOTAL OPERATIONS & MAINTENANCE	472,801	420,921	419,606	360,801	3,750	364,551	463,485	0	477,118	13,633
TOTAL OPERATING EXPENSES	552,839	511,221	491,679	398,464	41,900	440,364	544,656	0	561,712	17,056
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS	(191,053)	(148,432)	(117,018)	(25,743)	(26,023)	(51,766)	(187,156)	0	(165,712)	21,444
OPERATING TRANSFERS IN (OUT)										
638000 389000 Use Of Fund Balance	0	0	0	0	51,766	51,766	187,156		165,712	(21,444)
NET OPERATING TRANSFERS	0	0	0	0	51,766	51,766	187,156	0	165,712	(21,444)
NET EARNINGS (LOSS)	(191,053)	(148,432)	(117,018)	(25,743)	25,743	0	0	0	0	0

WORKERS' 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.

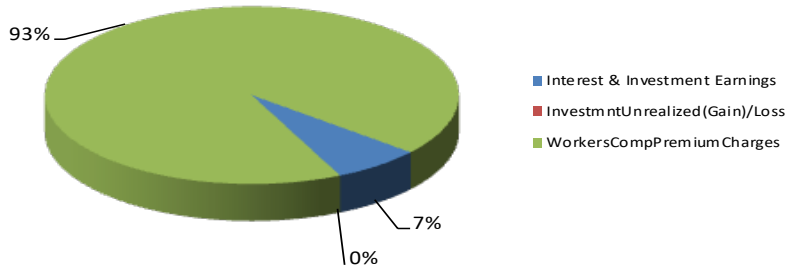
LINE-ITEM HIGHLIGHTS

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.

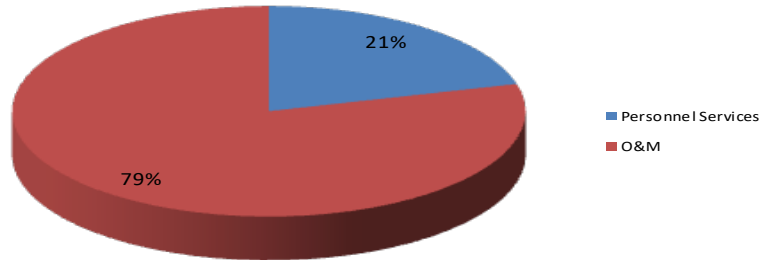
WORKERS' COMPENSATION FUND BUDGET GRAPHS

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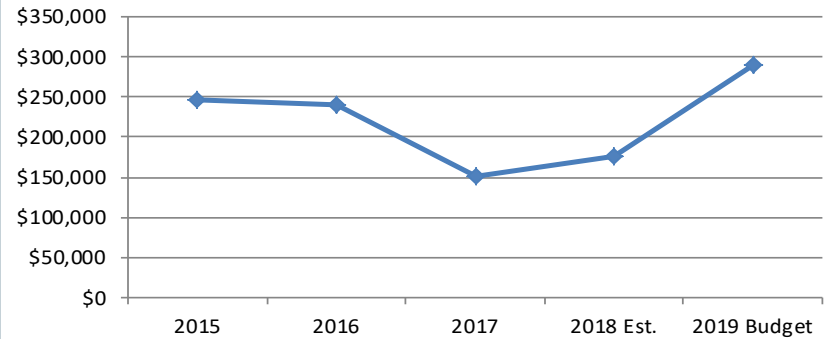
FY 2018-2019 Worker's Compensation Insurance Revenues



FY 2018-2019 Worker's Compensation Insurance Expense



Budget History (Less Capital)



WORKERS' COMPENSATION FUND BUDGET



Account Number	Account Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	6 Month Actual	6 Month Estimate	Fiscal Year 2018 Est.	Fiscal Year 2018 Budget	Amended Fiscal Year 2018 Budget	Fiscal Year 2019 Budget	Dollar Change
WORKERS COMPENSATION											
OPERATING REVENUES											
646010 361000	Interest & Investment Earnings	11,297	16,428	19,569	10,142	10,142	20,284	13,550		21,000	7,450
646010 361200	InvestmntUnrealized(Gain)/Loss	0	(2,428)	(5,668)	0	0	0	0		0	0
647000 380400	WorkersCompPremiumCharges	238,792	248,477	257,773	121,283	122,000	243,283	250,826		283,550	32,724
TOTAL REVENUES		250,089	262,477	271,673	131,426	132,142	263,568	264,376	0	304,550	40,174
OPERATING EXPENSES											
PERSONNEL SERVICES											
646400 411000	Salaries - Perm Employees	37,275	39,602	36,358	18,289	19,000	37,289	39,166		41,108	1,942
646400 413010	Fica Taxes	2,594	2,770	2,712	1,362	1,500	2,862	2,996		3,145	149
646400 413020	Employee Medical Ins	4,349	5,020	5,319	3,203	3,500	6,703	5,710		8,213	2,503
646400 413030	Employee Life Ins	213	227	212	98	100	198	311		322	11
646400 413040	State Retirement & 401 K	4,365	5,873	6,866	3,488	3,750	7,238	7,469		7,593	124
646400 491640	WorkersCompPremiumCharge-ISF	107	156	304	158	160	318	118		123	5
TOTAL PERSONNEL SERVICES		48,904	53,647	51,771	26,598	28,010	54,608	55,770	0	60,504	4,734
OPERATIONS & MAINTENANCE											
646400 431000	Profess & Tech Services	0	0	35	0	0	0	2,000		2,000	0
646400 431040	Bank & Investment Account Fees	0	0	894	462	475	937	900		900	0
646400 431100	Legal And Auditing Fees	0	0	151	129	0	129	0		114	114
646400 435500	Admin Services - W/C	8,644	5,672	5,265	1,320	1,500	2,820	15,000		15,000	0
646400 451000	W/C Reinsurance Premiums	47,078	51,412	52,728	51,902	0	51,902	50,000		52,000	2,000
646400 451150	Liability Claims/Deductible	130,749	112,900	26,650	36,074	20,000	56,074	150,000		150,000	0
646400 461200	State Tax On Premium	10,941	17,402	13,815	8,650	0	8,650	10,000		10,000	0
TOTAL OPERATIONS & MAINTENANCE		197,412	187,386	99,538	98,537	21,975	120,512	227,900	0	230,014	2,114
TOTAL OPERATING EXPENSES		246,316	241,033	151,309	125,135	49,985	175,120	283,670	0	290,518	6,848
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		3,773	21,444	120,364	6,291	82,157	88,448	(19,294)	0	14,032	33,326
OPERATING TRANSFERS IN (OUT)											
648000 389000	Use Of Fund Balance	0	0	0	0	0	0	19,294			(19,294)
648000 491980	Add To Fund Balance	0	0	0	0	0	0	0		(14,032)	(14,032)
NET OPERATING TRANSFERS		0	0	0	0	0	0	19,294	0	(14,032)	(33,326)
NET EARNINGS (LOSS)		3,773	21,444	120,364	6,291	82,157	88,448	0	0	0	0

SCHEDULE OF FEES & CHARGES



GENERAL FEES

202

Description of Fee or Charge	Unit	Fee/Charge	Comments
General Property Tax Rate	Dollar of Assessed Value	0.000880	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
Franchise Taxes:			
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

FINANCE & ADMINISTRATIVE FEES & CHARGES

203

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:			
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 DEPARTMENT FEES & CHARGES



Description of Fee or Charge	Unit	Fee/Charge	Comments	
Signs	Each	\$34.00	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	Hour	\$30.00	Pick up truck	
	Hour	\$35.00	One ton dump truck	
	Hour	\$35.00	Eight cubic yard dump truck	
	Hour	\$64.00	Twelve cubic yard dump truck	
	Hour	\$43.00	Flusher truck	
	Hour	\$48.00	Elgin sweeper truck	
	Hour	\$43.00	Bobcat	
	Hour	\$72.00	Backhoe	
	Hour	\$72.00	John Deere Loader	
	Hour	\$78.00	John Deere Grader	
	Hour	\$58.00	Large Roller	
	Hour	\$40.00	Small Roller	
	Hour	\$85.00	Paver	
	Hour	\$1.10	Chain Saw	
	Hour	\$26.25	Portable Welder	
	Shop Charge	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	\$0.47		
Construction Site Debris Clean-up	Hour	\$500.00	After second call (one hour minimum)	
		Summer	Winter	
Asphalt	Ton	\$38.50	\$85.00	Per ton for overlay
Asphalt cut repair	Base fee	\$140.00	\$180.00	Less than 25 square feet
	Square foot	\$6.00	\$8.00	25 to 500 square feet
Asphalt sawing	Square foot	\$1.75	\$2.65	Larger contact Street Department
	Lineal foot	\$2.00		City departments

ENGINEERING DEPARTMENT FEES & CHARGES



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 1997 Uniform 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 DEPARTMENT FEES & CHARGES



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
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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 DEPARTMENT FEES & CHARGES



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 must receive Administrative Committee approval and then maintain a Commercial Business License each year of operation.

STORM WATER FUND FEES & CHARGES



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 FUND FEES & CHARGES



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 FUND FEES & CHARGES (Continued)

210

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
		Multipliers to apply to baseline fee for other meter sizes	
Equivalent Residential Connection Multipliers - Meter size: (Pressurized Irrigation Areas)	Meter Size		
	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 FUND FEES & CHARGES (Continued)

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%
i. Damaged ERT (Electronic Radio Transponder) replacement		\$100.00
j. Meter Register and ERT replacement		\$200.00
k. Meter Lid Adjustment and Repair		\$50.00
18% APR: \$10.00 Min Chg @ 30 days past due		
Penalty Fees:		
Tampering with a meter	Per Violation	\$100.00
Outside watering during prohibited hours	Per Violation	\$100.00
		Plus accumulated service charges
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		\$24.00
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:		
Operator Labor	Regular Time	Overtime
Supervisor Labor	\$28.00/Hour	\$42.00/Hour
	\$38.00/Hour	\$57.00/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.)	Each	\$2,300.00
Labor (18 man hours)	Each	\$440.00
Equipment (backhoe, 10-wheel dump, conc saw)	Each	\$525.00
Fire Hydrant Use:		
Hydrant Meter Deposit	Each	\$1,200.00
Hydrant Valve Deposit	Each	\$500.00
Meter or Valve Rental	First day	\$10.00
	Each subsequent day	\$5.00
Valve Only Rental	Per Day	\$3.00
Water Consumption	Per 1,000 gallons	\$1.79
Rental and Water Consumption If meter req't is waived	Flat fee	\$25.00

LIGHT & POWER FUND FEES & CHARGES

212

**BOUNTIFUL CITY LIGHT & POWER
BUDGET: FY 2018-2019 DRAFT 05
RATES, FEES, & DEPOSITS, and COMPARISONS**

	FY 2018	FY 2019
	Rate Increase: 1.033	1.000
	Effective For Usage As Of: 01 Jul 2017	01 Jul 2018
	\$	\$
STANDARD RATES:		
RESIDENTIAL (ER):		
Monthly customer charge	10.00	10.00
Energy charge per kilowatt hour (kWh)	0.0925	0.0925
COMMERCIAL SMALL WITH NO DEMAND (ES):		
Monthly customer charge	14.00	14.00
Energy charge per kilowatt hour (kWh)	0.1112	0.1112
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS (EX):		
Monthly customer charge	14.00	14.00
Demand charge per kW for each kW in excess of 15kW	8.70	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	58.00	58.00
Demand charge per kW	16.81	16.81
Energy charge per kWh	0.0381	0.0381
TEMPORARY (50 amps or less) (ET):		
Monthly equipment rental	30.00	30.00
Monthly customer charge	14.00	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	14.00	14.00
Energy charge per kWh (same as Residential) x # kWh used (as determined by Power Dept.)	0.1112	0.1112

LIGHT & POWER FUND FEES & CHARGES (Continued)

213

BOUNTIFUL CITY LIGHT & POWER
BUDGET: FY 2018-2019 DRAFT 05
RATES, FEES, & DEPOSITS, and COMPARISONS

	FY 2018	FY 2019
	Rate Increase:	1.0330
	Effective For Usage As Of:	01 Jul 2017
	\$	\$
NET METERING RATES (NO NEW INSTALLATIONS; EXISTING CUSTOMERS ONLY):		
RESIDENTIAL - NET METERING (EN):		
Monthly customer charge	14.00	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	18.00	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	18.00	18.00
Demand charge per kW for each kW in excess of 15kW	8.70	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	58.00	58.00
Demand charge per kW	16.81	16.81
Energy charge per kWh for all net kWh used	0.0381	0.0381
Energy credit per kWh for all surplus generation	0.0381	0.0381

LIGHT & POWER FUND FEES & CHARGES (Continued)

214

BOUNTIFUL CITY LIGHT & POWER
BUDGET: FY 2018-2019 DRAFT 05
RATES, FEES, & DEPOSITS, and COMPARISONS

	Rate Increase:	FY 2018	FY 2019
	Effective For Usage As Of:	01 Jul 2017	01 Jul 2018
		\$	\$
FEED-IN TARIFF RATES:			
RESIDENTIAL - FEED-IN TARIFF (ERF):			
Monthly customer charge		14.00	14.00
Energy charge per kWh for all net kWh used		0.0925	0.0925
Energy credit 12am-12pm		0.0400	0.0400
Energy credit 12pm-4pm		0.0600	0.0600
Energy credit 4pm-12am		0.0925	0.0925
COMMERCIAL SMALL WITH NO DEMAND - FEED-IN TARIFF (ESF):			
Monthly customer charge		18.00	18.00
Energy charge per kWh for all net kWh used		0.1112	0.1112
Energy credit 12am-12pm		0.0400	0.0400
Energy credit 12pm-4pm		0.0600	0.0600
Energy credit 4pm-12am		0.0925	0.0925
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS - FEED-IN TARIFF (EXF):			
Monthly customer charge		18.00	18.00
Demand charge per kW for each kW in excess of 15kW		8.70	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 12am-12pm		0.0400	0.0400
Energy credit 12pm-4pm		0.0600	0.0600
Energy credit 4pm-12am		0.0925	0.0925
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30 KW - FEED-IN TARIFF (ECF):			
Monthly customer charge		58.00	58.00
Demand charge per kW		16.81	16.81
Energy charge per kWh for all net kWh used		0.0381	0.0381
Energy credit 12am-12pm		0.0400	0.0400
Energy credit 12pm-4pm		0.0600	0.0600
Energy credit 4pm-12am		0.0925	0.0925

LIGHT & POWER FUND FEES & CHARGES (Continued)

215

**BOUNTIFUL CITY LIGHT & POWER
BUDGET: FY 2018-2019 DRAFT 05
RATES, FEES, & DEPOSITS, and COMPARISONS**

OTHER RATES (these require the approval of the Power Department):

COMMERCIAL POWER FACTOR CORRECTION:

For every 1% less than 95%

COMMERCIAL SMALL SEASONAL (ES):

Monthly customer charge

Energy charge per kWh

MOBILE HOME & HOUSE TRAILER PARK:

Individual meters

Master meters (existing meters only)

SECURITY LIGHTING:

A. Standard Post Top with Pole

B. High Wattage Horizontal

C. Low Wattage Horizontal

D. Decorative Post Top with Pole

E. High Wattage Flood

F. Low Wattage Flood

1 Mercury 175 Power Bracket - NO NEW INSTALLATIONS ACCEPTED

2 Mercury 250 Flood Light - NO NEW INSTALLATIONS ACCEPTED

3 Mercury 250 Horizontal - NO NEW INSTALLATIONS ACCEPTED

4 Mercury 250 Post Top with Pole - NO NEW INSTALLATIONS ACCEPTED

5 Mercury 400 Flood Light - NO NEW INSTALLATIONS ACCEPTED

6 Mercury 400 Horizontal - NO NEW INSTALLATIONS ACCEPTED

7 Mercury 400 Power Bracket - NO NEW INSTALLATIONS ACCEPTED

8 Mercury 1000 Flood Light - NO NEW INSTALLATIONS ACCEPTED

9 Metal Halide 250 Flood Light - NO NEW INSTALLATIONS ACCEPTED

10 Metal Halide 400 Flood Light - NO NEW INSTALLATIONS ACCEPTED

11 Metal Halide 1000 Flood Light - NO NEW INSTALLATIONS ACCEPTED

12 High Pressure Sodium 100 Main Street - NO NEW INSTALLATIONS ACCEPTED

13 High Pressure Sodium 100 Post Top with Pole - NO NEW INSTALLATIONS ACCEPTED

14 High Pressure Sodium 150 Decorative - NO NEW INSTALLATIONS ACCEPTED

15 High Pressure Sodium 150 Flood Light - NO NEW INSTALLATIONS ACCEPTED

16 High Pressure Sodium 150 Horizontal - NO NEW INSTALLATIONS ACCEPTED

17 High Pressure Sodium 150 Mini Flood Light - NO NEW INSTALLATIONS ACCEPTED

18 High Pressure Sodium 150 Main Street - NO NEW INSTALLATIONS ACCEPTED

19 High Pressure Sodium 150 Post Top with Pole - NO NEW INSTALLATIONS ACCEPTED

20 High Pressure Sodium 200 Horizontal - NO NEW INSTALLATIONS ACCEPTED

21 High Pressure Sodium 250 Flood Light - NO NEW INSTALLATIONS ACCEPTED

22 High Pressure Sodium 250 Horizontal - NO NEW INSTALLATIONS ACCEPTED

23 High Pressure Sodium 250 Post Top with Pole - NO NEW INSTALLATIONS ACCEPTED

24 High Pressure Sodium 400 Flood Light - NO NEW INSTALLATIONS ACCEPTED

25 High Pressure Sodium 400 Horizontal - NO NEW INSTALLATIONS ACCEPTED

26 High Pressure Sodium 400 Interstate - NO NEW INSTALLATIONS ACCEPTED

27 High Pressure Sodium 1000 Flood Light - NO NEW INSTALLATIONS ACCEPTED

28 Induction 55 Main Street Decorative Post Top - NO NEW INSTALLATIONS ACCEPTED

29 Induction 85 Horizontal - NO NEW INSTALLATIONS ACCEPTED

30 Induction 85 Post Top with Pole - NO NEW INSTALLATIONS ACCEPTED

31 Induction 150 Horizontal - NO NEW INSTALLATIONS ACCEPTED

32 LED Lights & Rates - To Be Determined

33 Davit Pole - NO NEW INSTALLATIONS ACCEPTED FOR PRIVATE PROPERTY

34 Davit Pole w/ Base - NO NEW INSTALLATIONS ACCEPTED FOR PRIVATE PROPERTY

INDUSTRIAL SERVICE (Interruptable Customer):

Demand charge for all kW

Energy charge per kWh

Administrative Charge Flat Rate Per Month

CITY FRANCHISE TAX on KW and kWh Charges

	FY 2018	FY 2019
Rate Increase:	1.0330	1.0000
Effective For Usage As Of:	01 Jul 2017	01 Jul 2018
	\$	\$
increase meter kWh 1% ease meter kWh 1%		
Monthly customer charge	14.00	14.00
Energy charge per kWh	0.1112	0.1112
(see Residential Serv (see Residential Serv		
(see Commercial Serv (see Commercial Ser		
A. Standard Post Top with Pole		29.00
B. High Wattage Horizontal		30.30
C. Low Wattage Horizontal		27.70
D. Decorative Post Top with Pole		36.35
E. High Wattage Flood		30.30
F. Low Wattage Flood		27.70
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
variable & contractual	variable & contractual	variable & contractual
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%

LIGHT & POWER FUND FEES & CHARGES (Continued)

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**BOUNTIFUL CITY LIGHT & POWER
BUDGET: FY 2018-2019 DRAFT 05
RATES, FEES, & DEPOSITS, and COMPARISONS**

	Rate Increase: Effective For Usage As Of:	FY 2018 1.0330 01 Jul 2017 \$	FY 2019 1.0000 01 Jul 2018 \$
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		30.00	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		40.00	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		75.00	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		40.00	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		40.00	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		135.00	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			
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		280.00	280.00
15 Line extension fee: actual costs per line extension policy, as needed			
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		200.00	200.00
17 Line extension fee: actual costs per line extension policy as needed			
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		10.00	10.00
NET METERING & FEED-IN TARIFF:			
21 Connect fee (the price of the meter)		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
STREET LIGHT SYSTEM FEE:			
24 Monthly charge to all Residential, Commercial, and Industrial customers		0.00	2.00
INDUSTRIAL SERVICE (Interruptable Customer):		variable & contractual	variable & contractual

LIGHT & POWER FUND FEES & CHARGES (Continued)

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BOUNTIFUL CITY LIGHT & POWER

BUDGET: FY 2018-2019 DRAFT 05

RATES, FEES, & DEPOSITS, and COMPARISONS

	FY 2018	FY 2019
	Rate Increase: 1.0330	1.0000
	Effective For Usage As Of: 01 Jul 2017	01 Jul 2018
	\$	\$
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 Serv (see Residential Servi
Master meters (existing only)		(see Commercial Servi (see Commercial Ser
INDUSTRIAL SERVICE (Interruptable Customer):		
	variable & contractual	variable & contractual

GOLF FUND FEES & CHARGES

218

FY2018

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

Note: FY2018 Fees effective January 1, 2018

LANDFILL FUND FEES & CHARGES

219

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 FUND & RECYCLING FUND FEES & CHARGES



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 FUND FEES & CHARGES

221

FY2019

Description of Fee or Charge	Unit	Fee/Charge	Comments
Burial Spaces:			
Residents -			
One to Eight Spaces	Each	\$640.00	Includes \$140 perpetual care fee
Double Depth First and Second Burials	Each	\$805.00	Includes \$280 perpetual care fee
Baby burial space	Each	\$250.00	
Urn burial space	Each	\$250.00	
Raised Marker Fee	Each	\$100.00	
Flat Marker Fee	Each	\$20.00	Minimum of 4 spaces together for each raised headstone.
Non-Residents -			
One to Eight Spaces	Each	\$940.00	Includes \$140 perpetual care fee
Double Depth First and Second Burials	Each	\$1,105.00	Includes \$280 perpetual care fee
Baby burial space	Each	\$300.00	
Urn burial space	Each	\$300.00	
Raised Marker Fee	Each	\$100.00	
Flat Marker Fee	Each	\$20.00	Minimum of 4 spaces together for each raised headstone.
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 fees must be paid.			
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 fees must be paid.			
Baby Grave Opening	Each	\$300.00	
Urn Grave Opening	Each	\$200.00	
Infant Disinterment	Each	\$400.00	
Title Transfer Fee	Each	\$100.00	

CEMETERY FUND FEES & CHARGES (Continued)



FY2019

Description of Fee or Charge	Unit	Fee/Charge	Comments
------------------------------	------	------------	----------

Overtime Charges:

Apply to Saturdays, Legal Holidays & after 4 p.m.

Saturday 1-Time Charge - Overtime charges apply starting 4:01 p.m.	Each	\$350.00	
Residents - Overtime Charge Each hour after 4:00 (Note: First hour starts at 4:01 p.m., Second hour starts at 5:01, etc)	Per Hour	\$200.00	
Non-Residents - Overtime Charge Each hour after 4:00 (Note: First hour starts at 4:01 p.m., Second hour starts at 5:01, etc)	Per Hour	\$200.00	

Provide 24 hours advance notice to Cemetery for burials.

LONG-TERM CAPITAL PLAN



LONG-TERM CAPITAL PLAN OVERALL SUMMARY



	Fiscal Year Ending June 30,							Total
Department Name	2019	2020	2021	2022	2023	2024-2028	Future	All Fiscal Years
Governmental Fund Departments (Capital Improvement Fund):								
Legislative	6,885,000	0	0	0	0	0	0	6,885,000
Information Technology	0	45,000	0	40,000	45,000	170,000	0	300,000
Finance	0	0	22,000	0	21,500	0	0	43,500
Buildings	0	0	0	0	0	40,000	40,000	80,000
Police	443,000	523,000	371,000	384,000	270,000	1,532,000	2,889,000	6,412,000
Streets	1,792,000	3,567,000	2,490,000	2,418,000	2,435,000	12,004,000	0	24,706,000
Engineering	0	0	0	0	25,000	76,000	0	101,000
Parks	104,000	97,000	110,000	250,000	110,000	105,000	85,000	861,000
Total Governmental Fund Departments	9,224,000	4,232,000	2,993,000	3,092,000	2,906,500	13,927,000	3,014,000	39,388,500
Enterprise Fund Departments:								
Storm Water	520,000	538,000	456,000	565,000	492,000	1,629,000	200,000	4,400,000
Water	2,019,500	1,885,000	2,002,000	1,604,040	1,741,621	8,625,500	5,280,000	23,157,161
Light and Power	6,640,500	3,960,000	6,260,000	5,776,000	3,650,000	36,035,000	0	62,321,500
Golf Course	30,000	210,000	115,000	215,000	65,000	0	20,000	655,000
Landfill	62,000	730,000	648,000	390,000	500,000	3,118,000	0	5,448,000
Sanitation	300,000	315,000	330,000	345,000	190,000	1,955,000	0	3,435,000
Cemetery	74,000	32,000	125,000	32,000	36,000	193,000	175,000	667,000
Total Enterprise Fund Departments	9,646,000	7,670,000	9,936,000	8,927,040	6,674,621	51,555,000	5,675,000	100,083,661
Internal Service Fund & Special Revenue Fund Departments:								
Computer Replacement	26,480	35,000	35,000	35,000	35,000	175,000	0	341,480
RAP Tax	50,000	150,000	200,000	30,000	125,000	0	0	555,000
Total Internal Service Fund Departments	26,480	35,000	35,000	35,000	35,000	175,000	0	341,480
GRAND TOTAL OF PLANNED EXPENDITURES & EXPENSES	18,896,480	11,937,000	12,964,000	12,054,040	9,616,121	65,657,000	8,689,000	139,813,641

Funding to accomplish these capital improvement plans is projected to be derived from the following sources:

Department	Potential Revenue Sources
Governmental Fund departments	Sales taxes, interest earnings, intra-city/reserve transfers and RDA reserve transfers
Storm Water department	Storm water fees, interest earnings and intra-city/reserve transfers
Water department	Water sales, interest earnings and reserve transfers and issuance of revenue bond debt
Light and Power department	Electricity sales, interest earnings, reserve transfers and issuance of revenue bond debt
Golf Course	Admissions and greens fees, interest earnings and intra-city/reserve transfers
Landfill and Sanitation	Fees, charges, interest earnings and reserve transfers
Cemetery	Fees, charges, interest earnings and reserve transfers
Computer Replacement	Intra-City charges and reserve transfers
RAP Tax	Recreation, Arts and Parks Tax
<i>Plan assumes an annual inflation adjustment (as determined by each submitting department)</i>	

INFORMATION TECHNOLOGY DEPARTMENT



1			Fiscal Year							Total	1		
2			Ending June 30,						All		2		
3	Department Name	Project Description	Budget Category	2019	2020	2021	2022	2023	2024-2028	Future	Fiscal Years	3	
4	Information Technology											4	
5												0	5
6		Network, Security and monitoring equipment	Machinery & Equipment				40,000		75,000			115,000	6
7		Server and Storage upgrade	Machinery & Equipment					45,000	95,000			140,000	7
8		Virtual Desktop Interface: Server and Licensing	Machinery & Equipment		45,000							45,000	8
9												0	9
10	Total Information Technology			0	45,000	0	40,000	45,000	170,000	0		300,000	10

Network, Security and monitoring equipment

We are constantly trying to make sure we have the latest network and security equipment. To keep up with increased demands, increased speeds and increased security threats, We replace most of our network equipment every 5-8 years.

Server and Storage Upgrade

It is amazing how fast computer storage gets used up. A few years ago we were using about 1 Terabyte of data. Now, our total storage city-wide is about 200 Terabytes... and growing. We must plan to replace or increase our network storage regularly.

Virtual Desktop Interface

We are looking into VDI technology. This allows a central server to run all instances of common software, Word, Excel, etc. Using VDI technology reduces the need to upgrade desktop computers as often because the computing power is supplied by the VDI server.

FINANCE DEPARTMENT



1			Fiscal Year							Total	1		
2			Ending June 30,							All	2		
3	Department Name	Project Description	Budget Category	2019	2020	2021	2022	2023	2024-2028	Future	Fiscal Years	3	
4	Finance											4	
5		Folder/Inserter Replacement	Machinery & Equipment			22,000						22,000	5
6		Copier Replacement	Machinery & Equipment					21,500				21,500	6
7	Total Finance			0	0	22,000	0	21,500	0	0		43,500	7

Folder/Inserter

This piece of equipment is expected to last approximately six years of continuous use. As the Pitney Bowes folder/inserter was purchased in fiscal year 2015, it is anticipated that replacement will be needed in fiscal year 2021.

Copier

This piece of equipment is expected to last approximately six to seven years of continuous use. As the Ricoh copier was purchased in fiscal year 2016, it is anticipated that replacement will be needed in fiscal 2023.

GOVERNMENT BUILDINGS DEPARTMENT



1										Total	1		
2										All	2		
3	Department Name	Project Description	Budget Category	Fiscal Year Ending June 30, 2019	2020	2021	2022	2023	2024-2028	Future	Fiscal Years	3	
4	Government Buildings											4	
5		Truck with Utility Bed	Machinery and 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	

Truck with Utility Bed

This is the primary means of transportation, tool inventory, and equipment hauling for the full time Government Buildings employee. In the winter it is used to assist the Parks Department with it's snow removal responsibilities. Because of it's heavy use, we are scheduling to replace this truck every 8-10 years.

POLICE DEPARTMENT



			Fiscal Year							Total	
			Ending June 30,							All	
Department Name	Project Description	Budget Category	2019	2020	2021	2022	2023	2024-2028	Future	Fiscal Years	
Police											
	Machinery & Equipment	Police Vehicles	198,000	198,000	204,000	204,000	210,000	1,086,000	1,086,000	3,186,000	
	Machinery & Equipment	Motorcycles						50,000	50,000	100,000	
	Machinery & Equipment	SWAT Vehicle Upgrade			32,000				50,000	82,000	
	Machinery & Equipment	Dispatch Consoles							80,000	80,000	
	Machinery & Equipment	Radio-Portable						100,000	200,000	300,000	
	Machinery & Equipment	Radio-Mobile	50,000						150,000	200,000	
	Machinery & Equipment	Transmitters		250,000						250,000	
	Machinery & Equipment	Eventide Recorder							35,000	35,000	
	Machinery & Equipment	Telephone System		75,000				100,000	120,000	295,000	
	Machinery & Equipment	Cooling Tower					60,000		60,000	120,000	
	Machinery & Equipment	HVAC				180,000			200,000	380,000	
	Machinery & Equipment	Boiler			60,000				60,000	120,000	
	Machinery & Equipment	Water Heater						50,000	50,000	100,000	
	Machinery & Equipment	Car Camera						96,000	96,000	192,000	
	Machinery & Equipment	Camera Storage			25,000				30,000	55,000	
	Machinery & Equipment	Heat Exchange HVAC	25,000						25,000	50,000	
	Building	Public Safety Building Security							35,000	35,000	
	Building	Building Paint							20,000	20,000	
	Building	Carpet							120,000	120,000	
	Building	Building Stucco							75,000	75,000	
	Building	UPS System						50,000	50,000	100,000	
	Building	Gun Range			50,000				50,000	100,000	
	Building	A/C Dispatch Server	20,000						20,000	40,000	
	Building	Building Roof							77,000	77,000	
	Building	Work Stations	150,000						150,000	300,000	
Total Police			443,000	523,000	371,000	384,000	270,000	1,532,000	2,889,000	6,412,000	

POLICE DEPARTMENT (Continued)

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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.

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

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

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 was replaced in FY2018. We anticipate needing to replace it again in FY2030.

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.

Cooling Tower (Air Conditioning)

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.

POLICE DEPARTMENT (Continued)

231

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 FY2021.

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. We have been replacing vehicle cameras using grant funding and we anticipate being able to finish our fleet using grant funding in FY2019. We anticipate replacing cameras again in FY2026.

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.

Heat Exchange (HVAC)

The current heat exchanger for the HVAC system is in need of replacement. There are 63 tubes in the exchange unit and maintenance has had to plug holes in 12-18 of them. Replacement would cost \$25,000.

Public Safety Building and

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

Over the past few 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 few-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

The building has recently 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.

POLICE DEPARTMENT (Continued)

232

UPS Communications Backup

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.

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 FY2021, if needed.

A/C Unit Dispatch Server

The public safety building has two rooms that have equipment in them that must be cooled. One room in the basement recently had the A/C unit fail that could have caused major damage had it not been noticed. The same A/C unit is in the server room in dispatch that houses radios and servers. It is in need of replacement before it also fails. The cost would be \$20,000 in the FY2019.

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 20-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.

STREETS DEPARTMENT



1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	Fiscal Year									
																														Ending June 30,									
Department Name	Project Description	Budget Category	2019	2020	2021	2022	2023	2024-2028	Future	All	Fiscal Years																												
Streets																																							
	Trucks and Overlay Equipment	Machinery & Equipment	297,000	572,000	560,000	583,000	605,000	3,254,000		5,871,000																													
	Storage Building- Car Wash Building	Buildings		1,500,000						1,500,000																													
	Road Materials- Overlay	Road Materials- Overlay	325,000	325,000	325,000	330,000	330,000	1,650,000		3,285,000																													
	400 East 400 North to 500 South - Recondition	Roads Class C	150,000	150,000						300,000																													
	Orchard Dr 500 South to 2200 South - Recondition	Roads Class C			150,000	150,000	150,000			450,000																													
	1500 South - Orchard Dr to Main St - Recondition	Roads Class C						300,000		300,000																													
	Cul-de-sacs at 2150 S 100 W & 2100 S 90 W	Roads Class C	35,000							35,000																													
	300 North - Main Street to 400 East - Reconstruct	Roads Class C	400,000							400,000																													
	200 North - Main Street to 400 East - Reconstruct	Roads Class C		400,000						400,000																													
	1000 North - 500 West to 200 West - Reconstruct	Roads Class C			800,000					800,000																													
	100 North - Main Street to 400 East - Reconstruct	Roads Class C				450,000				450,000																													
	200 South - 1225 East Circle - Reconstruct	Roads Class C				75,000				75,000																													
	400 North - 400 East to 1300 East - Reconstruct	Roads Class C					800,000	800,000		1,600,000																													
	Pave Street Department Yard	Roads Class C				130,000				130,000																													
	Future Road Reconstruct	Roads Class C						3,250,000		3,250,000																													
	1500 South and Orchard Dr	Traffic Signals			140,000					140,000																													
	Davis Blvd. and 1800 South	Traffic Signals				150,000				150,000																													
	200 West- 2600 South to 1800 South - Pave	Transportation Funds	210,000							210,000																													
	Main St - 2600 South to 1800 South - Pave	Transportation Funds	225,000							225,000																													
	1800 South - Orchard Dr to Bountiful Blvd - Pave	Transportation Funds		470,000						470,000																													
	900 North - Main St to 400 East - Pave	Transportation Funds			135,000					135,000																													
	Lakeview Dr - 1100 East to Bountiful Blvd - Pave	Transportation Funds			230,000					230,000																													
	Various Road Treatments	Transportation Funds	150,000	150,000	150,000	150,000	150,000	750,000		1,500,000																													
	Various roads transportation funds	Transportation Funds				400,000	400,000	2,000,000		2,800,000																													
										0																													
Total Streets			1,792,000	3,567,000	2,490,000	2,418,000	2,435,000	12,004,000	0	24,706,000																													

STREETS DEPARTMENT (Continued)

234

Trucks, Machinery and Equipment

Dump trucks and snow plow equipment are replaced every 10 to 12 years. FY 2019, one Dump Truck will be replaced with plow and salter.

One ton trucks, loaders and backhoes are replaced every 10 years.

Future equipment purchases are in line with the replacement time table which includes trailers, compressors, pavers, compaction rollers, crack sealers, asphalt saws and tackers. FY2019 small roller trailer, pothole/crack sealer, and cold planer attachment will be replaced.

Buildings

The Storage Building and Car Wash Building are scheduled to be replaced FY2020. 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 2019-2020, then 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. FY 2019 road paving projects are Main Street & 200 West from 1800 South to 2600 South. Future road projects are 1800 South from Orchard Drive to Bountiful Boulevard.

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 FY 2021 and Davis Blvd and 1800 South in FY 2022

ENGINEERING DEPARTMENT



1			Fiscal Year							Total	1		
2			Ending June 30,							All	2		
3	Department Name	Project Description	Budget Category	2019	2020	2021	2022	2023	2024-2028	Future	Fiscal Years	3	
4	Engineering											4	
5		Pick-up Truck		38,500								38,500	5
6		GPS Survey Equipment Replacement						25,000				25,000	6
7		Replace Chev 1/2 ton Puckup								38,000		38,000	7
8		Replace Ford 1/2 ton Puckup								38,000		38,000	8
9												9	
10	Total Engineering			0	0	0	0	25,000	76,000	0		139,500	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.

PARKS DEPARTMENT



1	2	3	Department Name	Project Description	Budget Category	Fiscal Year					Total	1	
						Ending June 30,					All	2	
3	4	5	6	7	8	9	10	11	12	13	14	15	
						2019	2020	2021	2022	2023	2024-2028	Future	Fiscal Years
4	Parks												
5			Small Mower	Machinery and Equipment			25,000			25,000	25,000	50,000	125,000
6			Pick up Truck	Machinery and Equipment		35,000		35,000		35,000	35,000	35,000	175,000
7			One ton Truck with Plow and Salter	Machinery and Equipment			42,000				45,000		87,000
8			Sweeper	Machinery and Equipment			30,000						30,000
9			Mini Track Hoe	Machinery and Equipment		69,000							69,000
10			Large Gang Mower	Machinery and Equipment				75,000					75,000
11			Greenhouse Panels	Buildings						50,000			50,000
12			Viewmont Tennis Courts	Improvements Other Than Buildings					250,000				250,000
13													0
14	Total Parks					104,000	97,000	110,000	250,000	110,000	105,000	85,000	861,000

Small Mower

We currently have 4 small riding mowers in our fleet and are in the process of replacing our oldest mowers. Our mowers are in operation all day, everyday of the summer and are the main pieces of equipment used in our daily maintenance operations. We replace the mowers based on at least 4 years of service, highest service hours, or history of maintenance issues.

Pick-up Truck

These are pick-up trucks used on a daily basis to perform maintenance operations the parks department is tasked to complete. We currently run five crews of five employees each, (1 full time park manager and 4 seasonal employees). Each crew is assigned two trucks for use to complete their daily work and tasks. It is necessary that we have trucks that are safe, able to handle the crew size, tools and equipment, and extensive use. We replace our work trucks based on at least 5 years of service, high mileage or age of truck, and/or a history of maintenance issues.

One ton truck with plow and salter

This is to replace our oldest one ton in a fleet of three. These trucks are heavily used throughout the year and are our primary vehicle used for hauling soils, rock, plant materials, sod, playground mulch, trash, and our heavier equipment. They are also used heavily in the winter for our snow removal assignments.

PARKS DEPARTMENT (Continued)

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Sweeper

This is to replace our current sweeper. We use this piece of equipment to pick up leaves, tree debris, turf cores from aerating, and other general park maintenance tasks. With our current equipment maintenance program we estimate having to replace this piece of equipment in 2020.

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 equipment will allow us to schedule and complete more efficiently without disruption to other departments works schedules. We have several projects that need to be completed and other we anticipate helping with (Creekside park, dog 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.)

Large gang mower

Our current mower is 15 years old and in need of replacement. With our current maintenance program we estimate it will be viable for an additional 3 years. We anticipate replacing this mower in 2021.

Greenhouse Panels

It is recommended by industry standards and best management practices to replace greenhouse panels every 15-20 years. Currently the panels on our greenhouses are about 29 years old.

Viewmont Tennis Courts

There are 4 tennis courts at Viewmont High School. The two west courts are property of Bountiful City. The 2 east courts are Davis School District property. Currently, the parks department maintains all four courts through an inter-local use agreement. All 4 courts were reconditioned and resurfaced in 2014 in an attempt to extend the use of the courts through the next 5-6 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.

STORM WATER FUND



1	2	3	Department Name	Project Description	Budget Category	Fiscal Year					Total	1					
						Ending June 30,					All	Fiscal Years	2				
3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
4	Storm Water																
5		Trucks, Sweepers, Flusher	Machinery & Equipment	65,000	113,000	306,000	295,000	42,000	739,000			1,560,000	5				
6		200 North 50 East to 300 East to 100 North	New Storm Drains	170,000								170,000	6				
7		200 East 300 South to 100 South	New Storm Drains	110,000								110,000	7				
8		Ridge Point Dr Extend drain to spring	New Storm Drains	175,000	200,000							375,000	8				
9		1800 South 1489 East Extend line West	New Storm Drains		75,000							75,000	9				
10		950 East 700 North move line out of yard	New Storm Drains		150,000							150,000	10				
11		Oakridge Circle; 50 West to 3500 South	New Storm Drains			150,000						150,000	11				
12		800 East 300 South to Center Pipe up size	New Storm Drains				270,000					270,000	12				
13		Moss Hill Drive Pipe Replacement	New Storm Drains					200,000				200,000	13				
14		Ashley Detention Basin Rebuild	New Storm Drains					250,000				250,000	14				
15		Creek Liner 450 West 1000 N to 1600 N	New Storm Drains						100,000			100,000	15				
16		350 West 950 South to Mill Creek	New Storm Drains						90,000			90,000	16				
17		Misc.Maintenance & Repair Projects	New Storm Drains						500,000			500,000	17				
18		Misc. Corrugated Pipe Replacement	New Storm Drains						200,000			200,000	18				
19		Cemetery expansion	New Storm Drains							200,000		200,000	19				
20												0	20				
21		Total Storm Water		520,000	538,000	456,000	565,000	492,000	1,629,000	200,000		4,400,000	21				

Storm Water Vehicles, Machinery and Equipment

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

FY 2019, the purchase of a Leaffer truck is scheduled.

Future plans are Leafers in FY2020, one ton truck FY2020 & FY2023, and Sweepers in FY2021 & FY 2022.

New Storm Drains

This funding is for storm water structures, outlets and inlets and aging pipe replacements. This year, 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 is scheduled to extend the drain to the spring. 200 East – 300 South to 100 South storm drain is also scheduled for replacement in FY2019. Future projects include aging corrugated pipe repair and replacement and addressing of other storm drain projects determined from the maintenance program.

WATER FUND



1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	Fiscal Year						Total
																																										Ending June 30,						All
Department Name	Project Description	Budget Category	2019	2020	2021	2022	2023	2024-2028	Future	Fiscal Years																																						
Water																																																
	Pump Station at 400 North Reservoir	Buildings		350,000						350,000																																						
	Pump Station at Hannah Holbrook Reservoir	Buildings	350,000							350,000																																						
	Pump Station at Millcreek Reservoir	Buildings							400,000	400,000																																						
	Replace Millcreek Reservoir	Reservoirs							2,000,000	2,000,000																																						
	Resize Ashdown Reservoir	Reservoirs							1,000,000	1,000,000																																						
	Construct Tank 1300 East North of 400 North (2017)	Reservoirs								0																																						
	Replace Barton Creek Reservoir	Reservoirs							1,500,000	1,500,000																																						
	Calder Well Rehab Line and Upgrade	Wells			250,000					250,000																																						
	Lower Mueller Well Rehab and Upgrade	Wells	100,000							100,000																																						
	Upgrade Barton Creek Well (Fix Radium Problem)	Wells						100,000		100,000																																						
	Ashdown Site Landscaping	Improvements Other Than Buildings		30,000						30,000																																						
	Stoneridge Road Drainage Improvements	Improvements Other Than Buildings		25,000						25,000																																						
	Annual Replacement (See Map and Schedule)	Annual Scheduled Pipe Replacement	1,232,500	1,050,000	1,352,000	1,379,040	1,406,621	7,466,000		13,886,161																																						
	Pump Line From Holbrook to 1300 East	Annual Scheduled Pipe Replacement								0																																						
	Fix Highland Oaks Fire flow Deficiency	Annual Scheduled Pipe Replacement				*				0																																						
	Fix Flow Restriction on 1300 East and Down 400 North	Annual Scheduled Pipe Replacement			*					0																																						
	SCADA Upgrade	System Machinery and Equipment		150,000	100,000					250,000																																						
	Shop Air Compressor	System Machinery and Equipment	10,000							10,000																																						
	Emergency Mobile Generators	System Machinery and Equipment		70,000						70,000																																						
	Misc Yearly Upgrades (Pumps, Motors, Electrical ect.)	System Machinery and Equipment	65,000	65,000	65,000	65,000	70,000	325,000		655,000																																						
	3100 South Booster Pump and Motor #1	System Machinery and Equipment			50,000					50,000																																						
	Staff Pickup Trucks	System Machinery and Equipment	72,000		36,000		75,000	75,000		258,000																																						
	Supervisor Pickup Trucks	System Machinery and Equipment				80,000	40,000	80,000		200,000																																						
	Plow Truck (flatbed)	System Machinery and Equipment	60,000					60,000		120,000																																						
	Crew Trucks With Utility Bed	System Machinery and Equipment			80,000	80,000		80,000		240,000																																						
	Dump Trucks	System Machinery and Equipment		145,000			150,000			295,000																																						
	Mini Excavator	System Machinery and Equipment						75,000		75,000																																						
	Backhoes	System Machinery and Equipment	130,000					134,000		264,000																																						
	Compressor	System Machinery and Equipment			35,000					35,000																																						
	Pavement Saw	System Machinery and Equipment			34,000			40,000		74,000																																						
	Vactor	System Machinery and Equipment						70,000		70,000																																						
	Center Street Drain 900 East to 1060 East	BWSD Drain Line						120,000		120,000																																						
	Acquire Tank Site Near Sunset Hollow	Land Acquisition							180,000	180,000																																						
	Acquire Tank Site at Upper Maple Hills	Land Acquisition							200,000	200,000																																						
									0	0																																						
	* One of the Annual Pipe replacement Projects									0																																						
Total Water			2,019,500	1,885,000	2,002,000	1,604,040	1,741,621	8,625,000	5,280,000	23,157,161																																						

WATER FUND (Continued)

240

2019

5100 474500 - System Machinery and Equipment: Will upgrade control equipment and one pump and motor at the Cumorah pump station (\$65,000) We will also replace the air compressor at our shop. (\$10,000)

5100 472100 Buildings: We will build a pump station to supply water to the new subdivision below the 'B' to lift water to our Templeview reservoir (\$350,000)

5100 473110 – Distribution Piping and Appurtances: This is our annual pipe replacement based upon our 10 year replacement plan and road maintenance schedule. (\$1,032,000)

2020

515100-472100 - Buildings: We will build a new pump station at the new 400 North reservoir to pump water to Templeview.

5100 473100 – Improvements other than Buildings: 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)

5100 474600 – Vehicles and Operations Equipment: Replacing a Dump truck (\$145,000)

5100 474500 - System Machinery and Equipment: 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)

5100 473110 – Distribution Piping and Appurtances: This is our annual pipe replacement based upon our 10 year replacement plan and road maintenance schedule. (\$1,050,000)

2021

5100 472130 Wells: 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)

5100 474500 - System Machinery and Equipment: We will upgrade one of the booster pumps at our 3100 South booster station. (\$50,000) 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)

5100 474600 – Vehicles and Operations Equipment: 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)

5100 473110 – Distribution Piping and Appurtances: This is our annual pipe replacement based upon our 10 year replacement plan and road maintenance schedule. (\$1,352,000)

WATER FUND (Continued)

241

2022

5100 474600 – Vehicles and Operations Equipment: Replacing two supervisor pickup trucks (\$80,000) and one of the crew trucks in with a utility bed. (\$80,000)

5100 474500 - System Machinery and Equipment: Will upgrade equipment at one of our booster facilities based upon analysis of the efficiency at all sites. (\$65,000)

5100 473110 – Distribution Piping and Appurtances: This is our annual pipe replacement based upon our 10 year replacement plan and road maintenance schedule. (\$1,379,040)

2023

5100 474500 - System Machinery and Equipment: Will upgrade equipment at one of our booster facilities in 2023 based upon analysis of the efficiency at all sites. (\$65,000)

5100 474600 – Vehicles and Operations Equipment: Will replace one supervisor pickup truck. (\$40,000) and our pavement saw (\$34,000) and one dump truck (\$150,000) Replacement of existing equipment.

5100 473110 – Distribution Piping and Appurtances: This is our annual pipe replacement based upon our 10 year replacement plan and road maintenance schedule. (Estimated cost i

Future Capital

2024

5100 474600 – Vehicles and Operations Equipment: Will replace two supervisor pickup trucks. (\$80,000) and two staff pickup trucks (\$80,000) Replacement of existing equipment.

5100 473100 – Improvements other than Buildings: 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

5100 474500 - System Machinery and Equipment: Will upgrade equipment at one of our booster facilities in 2023 based upon analysis of the efficiency at all sites. (\$65,000)

5100 473110 – Distribution Piping and Appurtances: This is our annual pipe replacement based upon our 10 year replacement plan and road maintenance schedule. (Estimated cost in 2024 (\$1,4

2025

5100 474600 – Vehicles and Operations Equipment: Will replace our mini excavator (\$75,000) Replacement of existing Equipment.

5100 474500 - System Machinery and Equipment: Will upgrade one of our booster facilities in based upon analysis of the efficiency at all sites. (\$65,000)

5100 474500 - System Machinery and Equipment: Will purchase an emergency generator to place at our 3100 South booster station. (\$75,000)

5100 473110 – Distribution Piping and Appurtances: This is our annual pipe replacement based upon our 10 year replacement plan and road maintenance schedule. (Estimated cost

WATER FUND (Continued)

242

2026

5100 474600 – Vehicles and Operations Equipment: Will replace two supervisor pickup trucks (\$80,000) and the tractor (\$70,000) Replacement of existing equipment.

5100 474500 - System Machinery and Equipment: Will upgrade one of our booster facilities in based upon analysis of the efficiency at all sites. (

5100 473110 – Distribution Piping and Appurtenances: This is our annual pipe replacement based upon our 10 year replacement plan and road maintenance schedule. (Estimated cost in 2026 (\$1,493,3200)

2027

51471100 – Land: Acquire land to upgrade storage at the Upper Maple Hills reservoir site. Storage insufficient in that area. (\$160,000)

5100 474500 - System Machinery and Equipment: Will upgrade equipment at one of our booster facilities in based upon analysis of the efficiency at all

5100 474600 – Vehicles and Operations Equipment: Will replace one supervisor pickup truck. (\$40,000) We will also replace a backhoe (\$130,000) Replacement of existing equipment.

5100 473110 – Distribution Piping and Appurtenances: This is our annual pipe replacement based upon our 10 year replacement plan and road maintenance schedule. (Estimated cost in 2027 (\$1,493,3200)

2028

5100 474600 – Vehicles and Operations Equipment: Will replace one supervisor pickup trucks (\$40,000) a plow truck (\$70,000) and a backhoe (\$140,000)

5100 474500 - System Machinery and Equipment: Will upgrade equipment at one of our booster facilities in based upon analysis of the efficiency at all sites. (\$70,000)

5100 473110 – Distribution Piping and Appurtenances: This is our annual pipe replacement based upon our 10 year replacement plan and road maintenance schedule. (Estimated cost in 2027 (\$1,493,3200)

10 + Years

51471100 – Land: Obtain a site for a new reservoir above Sunset Hollow as part of the North Canyon system.

5100 472120 Reservoirs: Will replace our Millcreek reservoir in 2029. Problems with concrete spalling and root intrusion. (\$2,000,000)

5100 472120 Reservoirs: Will replace our Barton Creek reservoir in 2030-31. Problems with concrete spalling and root intrusion. (\$1,500,000)

5100 472120 Reservoirs: We would like to upsize the Ashdown reservoir to 2 MG (\$1,000,000)

Buildings – 5100 472100: We will replace the existing pump station at the Millcreek reservoir in 2029 to increase operational efficiency and to be able to supply more water to the south end of town. (\$400,000)

LIGHT & POWER FUND (Continued)

244

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	Fiscal Year							Total
																																																		Ending June 30,							All
Department Name	Project Description	Budget Category	2019	2020	2021	2022	2023	2024-2028	Future	Fiscal Years																																															
Light & Power	Echo Cathodic Protection	Echo Hydro			100,000					100,000																																															
	Echo Controller upgrade	Echo Hydro	500,000							500,000																																															
	Pineview Controller upgrade	Pineview Hydro		500,000						500,000																																															
	Office and Warehouse building & property upgrades, engineering, etc.	Office & Warehouse	430,000	450,000				5,000,000		5,880,000																																															
	Office and Warehouse - New building	Office & Warehouse						15,000,000		15,000,000																																															
	5007 Ford F350 service truck (GR)	Vehicles	80,000							80,000																																															
	5019 John Deere backhoe	Vehicles					95,000			95,000																																															
	5020 Jeep Cherokee SUV (DH)	Vehicles				43,000				43,000																																															
	5025 Ford F250 truck (plant)	Vehicles	40,000							40,000																																															
	5026 Chevy service truck (KB)	Vehicles		85,000						85,000																																															
	5029 Jeep Cherokee SUV	Vehicles				43,000				43,000																																															
	5032 Ford F150 pickup truck (KimB)	Vehicles	40,000							40,000																																															
	5033 Ford F150 service truck (JerrellJ)	Vehicles	40,000							40,000																																															
	5039 Jeep Cherokee SUV	Vehicles					40,000			40,000																																															
	5043 Small Forklift	Vehicles						50,000		50,000																																															
	5046 International double bucket truck	Vehicles		300,000						300,000																																															
	5049 Ford 1 ton dump truck	Vehicles			60,000					60,000																																															
	5050 Ford Explorer (JC)	Vehicles						40,000		40,000																																															
	5051 Vacuum Truck	Vehicles			300,000					300,000																																															
	5052 Ford tree truck (VG)	Vehicles			250,000					250,000																																															
	5053 Ford F150 pickup truck (purchasing)	Vehicles					40,000			40,000																																															
	5054 Ford F550 bucket truck (StL)	Vehicles				120,000				120,000																																															
	5055 Ford Explorer (AF)	Vehicles						45,000		45,000																																															
	5057 Ford Explorer (JP)	Vehicles						45,000		45,000																																															
	5058 Ford Explorer (AJ)	Vehicles	40,000							40,000																																															
	5059 Dodge Ram service truck (KG)	Vehicles						80,000		80,000																																															
	5061 Altec Digger / Derrick	Vehicles						280,000		280,000																																															
	5062 Dodge Ram service truck (RH)	Vehicles						80,000		80,000																																															
	5064 Dodge Ram service truck (RD)	Vehicles						80,000		80,000																																															
	5066 Chevy Equinox	Vehicles						40,000		40,000																																															
	5067 Dodge Ram bucket truck	Vehicles						130,000		130,000																																															
	5068 Ford F350 service truck on-call	Vehicles						80,000		80,000																																															
	5903 Hot Stick Trailer	Vehicles						75,000		75,000																																															
	5904 Single Reel Trailer	Vehicles			25,000					25,000																																															
	5905 Double Reel Trailer	Vehicles		30,000						30,000																																															
	5911 Cable Puller / Tensioner	Vehicles			75,000					75,000																																															
	5912 Vermeer chipper	Vehicles				45,000				45,000																																															
	5913 Cable Puller / Tensioner	Vehicles			75,000					75,000																																															
	5917 Bull wheel tensioner	Vehicles						75,000		75,000																																															
	5921 Flat bed 4x4 trailer	Vehicles						10,000		10,000																																															
	5923 EZ Hauler	Vehicles						350,000		350,000																																															
										0																																															
Total Light & Power			6,640,500	3,960,000	6,260,000	5,776,000	3,650,000	36,035,000	0	62,321,500																																															

GOLF FUND

245

1			Fiscal Year							Total	1		
2			Ending June 30,							All	2		
3	Department Name	Project Description	Budget Category	2019	2020	2021	2022	2023	2024-2028	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		New pro shop POS system	Office furniture and Equipment							20,000		20,000	8
9		New rough mower	Machinery & Equipment			65,000	65,000					130,000	9
10		New Fairway mower	Machinery & Equipment					65,000				65,000	10
11		New Tee mowers	Machinery & Equipment		60,000							60,000	11
12		New pump panels	Machinery & Equipment	30,000								30,000	12
13												0	13
14	Total Golf			30,000	210,000	115,000	215,000	65,000	0	20,000		655,000	14

GOLF FUND (Continued)

246

Buildings

- 2020 – Funds to be used for expansion and remodel of clubhouse pro shop.
- 2021 – Funds to be used for repair of maintenance shed roof
- 2022 – Funds to be used for restaurant remodel/repairs

Office Furniture and Equipment

- Future-- Funds to be used for future replacement of pro shop POS system.

Machinery & Equipment

- 2019 Funds used for purchase of new pump panels to replace old pump panels.
- 2020 Funds used for the purchase of (2) new tee mowers to replace old tee mowers.
- 2021 Funds used for the purchase of (1) new rough mower to replace one of existing rough mower.
- 2022 Funds used for purchase of (1) new rough mower to replace one of existing rough mower.
- 2023 Funds used for purchase of (1) new fairway mower to replace (1) of existing fairway mowers.

LANDFILL FUND



1									Fiscal Year	Total	1	
2									Ending June 30,	All	2	
3	Department Name	Project Description	Budget Category	2019	2020	2021	2022	2023	2024-2028	Future	Fiscal Years	3
4	Landfill										4	
5		Trucks, Machinery, Equipment	Machinery & Equipment	0	730,000	648,000	390,000	500,000	3,118,000		5,386,000	5
6		Wet Weather Dumping Area Paving	Improvements Other Than Buildings	62,000							62,000	6
7	Total Landfill			62,000	730,000	648,000	390,000	500,000	3,118,000	0	5,448,000	7

Vehicles, Machinery and Equipment

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

Improvements Other Than Buildings

FY 2019 Construct push wall and pave Wet Weather Dumping area.

SANITATION FUND



			Fiscal Year							Total	
			Ending June 30,							All	
Department Name	Project Description	Budget Category	2019	2020	2021	2022	2023	2024-2028	Future	Fiscal Years	
Sanitation											
	Garbage Trucks, Rear Loaders & Pick-up	Machinery & Equipment	300,000	315,000	330,000	345,000	190,000	1,955,000		3,435,000	
Total Sanitation			300,000	315,000	330,000	345,000	190,000	1,955,000	0	3,435,000	

Sanitation Trucks

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

FY 2019 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 2021 and FY 2022.

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 2023 is the next scheduled replacement for the rear loaders.

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.

CEMETERY FUND

249

1			Fiscal Year							Total	1	
2			Ending June 30,							All	2	
3	Department Name	Project Description	Budget Category	2019	2020	2021	2022	2023	2024-2028	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	26,000				20,000	36,000		82,000	8
9		Front-end Loader/Backhoe	Machinery and Equipment	48,000							48,000	9
10		Vinyl Fence	Improvements Other Than Buildings		16,000		16,000	16,000	32,000		80,000	10
11		Landscape Plat R	Improvements Other Than Buildings			125,000					125,000	11
12		East Property first plat landscape	Improvements Other Than Buildings							175,000	175,000	12
13											0	13
14	Total Cemetery			74,000	32,000	125,000	32,000	36,000	193,000	175,000	667,000	14

CEMETERY FUND (Continued)



Dump Truck

Currently the Cemetery has 1 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 5-6 years.

Pick up-truck with plow

Currently the Cemetery has one half-ton truck used for employee transportation, snow plowing, and general cemetery maintenance operations.

Grasshopper Mower

These are the main pieces of equipment the Cemetery uses for its maintenance operations. The Cemetery currently has 3 mowers in its equipment inventory, 2 that are used regularly and 1 that is held in reserve or used for parts as needed. Our equipment maintenance program is that the oldest mower is replaced with a new mower every 2-3 years.

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 purchased was 10 years ago and are quickly becoming unreliable. Our plan is replace the oldest cart next this budget year and another in four years.

Front-end Loader/Backhoe

The lease terms for our front end loader/back hoe ends in December 2018. In speaking with the John Deere salesman, we determined that it is in the best interest of the City to purchase the equipment rather than to lease a new piece of equipment; the reasons being the shorter lease terms (only 3 years) and the high interest rates.

Vinyl Fence

Our long range plan is to start replacing the old sections of differing types of fence a little at a time. There are 4,172 l.f. of fence surrounding the Cemetery which needs to be replaced. This will help bring uniformity and much needed privacy to certain areas of the Cemetery.

Landscape Plat R

This is the last plat in the existing cemetery to be completed. All the roads and curb and gutter have been completed. Irrigation, fencing, turf and trees are the elements remaining to complete the west property build-out.

East Property first Plat Landscape

We are planning to build roads and landscape the first plat in the East Cemetery Property in 10-12 years.

COMPUTER REPLACEMENT FUND



1			Fiscal Year							Total	1	
2		Budget	Ending June 30,							All	2	
3	Department	Project Description	Category	2019	2020	2021	2022	2023	2024-2028	Future	Fiscal Years	3
4	Computer Replacement											4
5		Computer Replacement and Maintenance	Hardware & Software	\$26,480	\$35,000	\$35,000	\$35,000	\$35,000	\$175,000		\$341,480	5
6	Total Computer Replacement			26,480	35,000	35,000	35,000	35,000	175,000	0	341,480	6

Computer Replacement

All departments contribute to this fund. Desktop computers are typically replaced every 5-8 years. We also replace monitors and printers as needed. The amounts budgeted also include typical hardware replacements and upgrades, such as the replacement of hard drives, memory and power supplies.

RECREATION ARTS & PARKS TAX FUND



1	2	3	Department	Project Description	Budget Category	Fiscal Year					Total	1
						Ending June 30,						
3	4	5	6	7	8	9	10	11	12	13		
4	5	6	7	8	9	10	11	12	13	14	15	
4	Recreation Arts & Parks (RAP) Tax											4
5	Brickyard Bark Park - Dog Park	Improvements Other than Buildings	40,000								40,000	5
6	Eggett Park to Holbrook Canyon Trail Connection	Improvements Other than Buildings	10,000								10,000	6
7	Purchase property for North Canyon Trailhead	Land		150,000							150,000	7
8	Construction of North Canyon Trailhead	Improvements Other than Buildings			155,000						155,000	8
9	Replace Eggett Park Playground Equipment	Improvements Other than Buildings			45,000						45,000	9
10	Lower Ward Canyon Trail	Improvements Other than Buildings				30,000					30,000	10
11	Reconstruct Cheese Park Pickleball Courts	Improvements Other than Buildings						125,000			125,000	11
12											-	12
13	Total RAP Tax		50,000	150,000	200,000	30,000	125,000	0	0	555,000		13

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 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 44,107 and the City organization delivers services with the assistance of approximately 215 full-time equivalent positions with a budget in Fiscal Year 2018-2019 of \$73,061,325.

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.
- Cost of Living Allowances 3.0%.
- Fund a health insurance increase of 10.0%.
- 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.

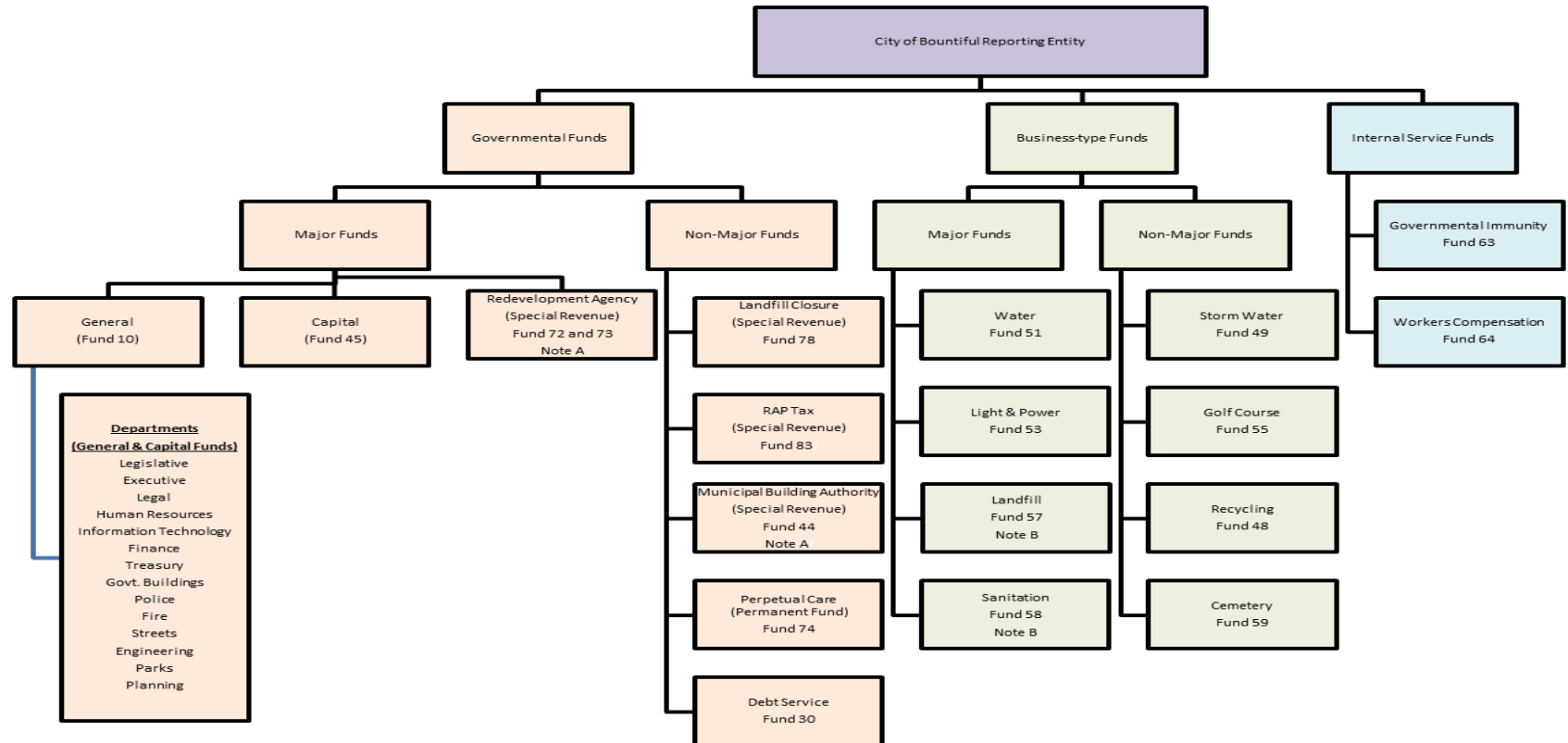
SERVICE LEVEL CHANGES SUMMARY

- Personnel: Total of two additional full-time sworn officer positions for Police Department (\$225,000) to maintain service levels.
- Property Tax: Increase from the certified tax rate of 0.000775 (\$2,224,767) to an adopted rate of 0.000880 (\$2,524,767). Tax rate was increased to provide two additional police officers (\$225,000) to maintain service levels and to recapture Sales Tax Revenue (\$75,000) withheld by the state of Utah through Senate Bill 235 to fund statewide homelessness initiatives.
- Street Light Fee: Addition of a \$2.00 per account Street Light Fee for keeping pace with increasing costs and capital replacement.

BUDGET RESOURCES (Continued)

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.



BUDGET RESOURCES (Continued)

255

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) |
| •Cemetery Perpetual Care (Fund 74) | •Landfill Closure (Fund 78) |

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) | |

BUDGET RESOURCES (Continued)

256

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

Revenues and Taxation

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.

- 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 therefore.
- 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".

BUDGET RESOURCES (Continued)

257

Budgeting and Operations

- 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.
- 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.
- 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.
- 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.
- 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.
- 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

- Planning for capital improvement needs and means of financing should be on a long-term basis of 10 years or greater.
- 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.

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.

BUDGET RESOURCES (Continued)



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.”

BUDGET RESOURCES (Continued)

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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:

- 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.
- 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.
- 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.
- 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:

- 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.
- The City has an all-risk property insurance policy with a total insured value of \$169,145,150 that includes various category limits, some of which are as follows:
 - a. Buildings and contents limit of \$77,565,530 and \$29,292,290 respectively with a \$10,000 deductible per category,
 - b. Equipment/electronic data processing limit of \$23,862,760 with a \$10,000 deductible,
 - c. Property in open limit of \$27,999,430 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.
- The Treasurer is covered under a \$1,500,000 bond with a \$15,000 deductible.
- 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.

BUDGET RESOURCES (Continued)

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Major Changes

Redevelopment Agency

The Redevelopment Agency fund balance is projected to decline by 51.3% due to development costs of a downtown plaza along with related studies. Projects will extend into Fiscal Year 2019-2020.

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:

\$8,106,054

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): **\$2,864,767**

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:

\$3,800,000

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)

\$2,415,849

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.

BUDGET RESOURCES (Continued)

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Contribution from the Light & Power Fund

\$2,490,000

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

\$27,150,000

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

\$5,500,000

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

\$2,551,000

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.

Golf Course Fees

\$1,396,500

This revenue source represents the total of greens fees, cart rentals and pro shop sales from patrons visiting Bountiful Ridge Golf Course. Course revenues are seasonal in nature being affected by the onset of winter weather conditions and the timing of the arrival of spring since the course is located at an elevation of 5,281 feet along the Wasatch Front mountain range.

BUDGET RESOURCES (Continued)

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KEY FINANCIAL AND BUDGETARY TRENDS

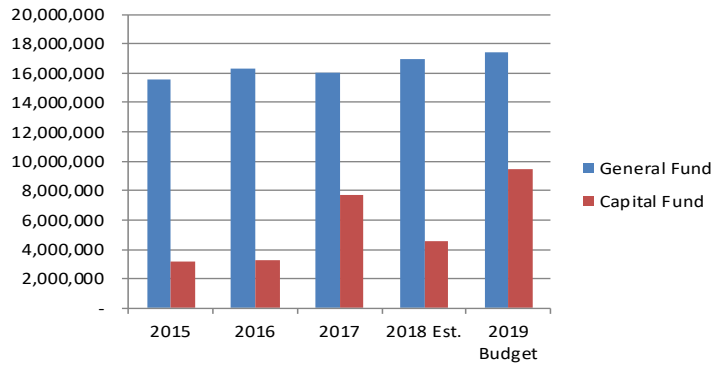
City of Bountiful Key Financial Trends Revenues (Total Reporting Entity)

<u>Fund</u>	<u>Fiscal Year 2015</u>	<u>Fiscal Year 2016</u>	<u>Fiscal Year 2017</u>	<u>Fiscal Year 2018 Est.</u>	<u>Fiscal Year 2019 Budget</u>
General Fund	15,562,433	16,336,878	15,993,895	16,930,929	17,451,335
Capital Fund	3,197,228	3,250,822	7,693,546	4,568,488	9,430,400
Total General & Capital	<u>18,759,661</u>	<u>19,587,700</u>	<u>23,687,441</u>	<u>21,499,417</u>	<u>26,881,735</u>
Debt Service	<u>268,018</u>	<u>273,398</u>	<u>252,505</u>	<u>235</u>	<u>300</u>
Municipal Building Authority	598,015	171,605	171,429	174,691	171,875
RAP Tax	464,074	516,990	532,844	547,786	548,000
RDA Revolving Loan	625,020	1,050,771	640,001	1,345,470	502,600
RDA Operating	1,446,027	1,489,538	1,144,228	3,621,184	4,326,545
Cemetery Perpetual Care	60,918	78,123	48,745	1,533,200	87,000
Landfill Closure	4,134	6,050	9,485	12,421	12,400
Total Special Revenue	<u>3,198,188</u>	<u>3,313,077</u>	<u>2,546,732</u>	<u>7,234,752</u>	<u>5,648,420</u>
Recycling	378,013	383,693	419,769	421,454	431,628
Storm Water	1,204,387	1,250,914	1,507,463	1,632,777	1,632,804
Water	4,094,727	4,204,265	4,427,216	5,325,682	5,905,000
Light & Power	26,632,581	26,827,565	27,441,286	33,050,066	34,638,387
Golf	1,466,358	1,408,800	1,412,541	1,423,128	1,455,500
Landfill	1,684,073	1,375,591	1,417,175	1,714,058	2,139,102
Sanitation	929,291	1,055,929	1,073,472	1,124,983	1,227,682
Cemetery	532,090	549,050	549,130	620,665	591,400
Total Enterprise	<u>36,921,520</u>	<u>37,055,807</u>	<u>38,248,051</u>	<u>45,312,813</u>	<u>48,021,503</u>
Computer Replacement	35,468	38,318	38,752	41,966	42,583
Liability Insurance	361,786	362,789	374,661	440,364	561,712
Workers Compensation	250,089	262,477	271,673	263,568	304,550
Total Internal Service	<u>647,343</u>	<u>663,584</u>	<u>685,086</u>	<u>745,898</u>	<u>908,845</u>
Total Revenues	<u>59,794,730</u>	<u>60,893,566</u>	<u>65,419,815</u>	<u>74,793,115</u>	<u>81,460,803</u>

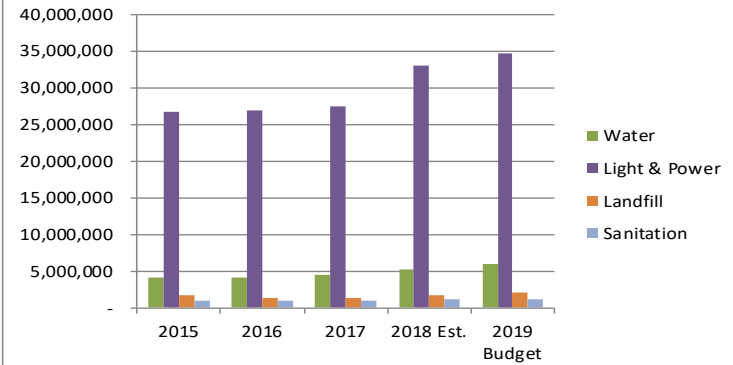
BUDGET RESOURCES (Continued)

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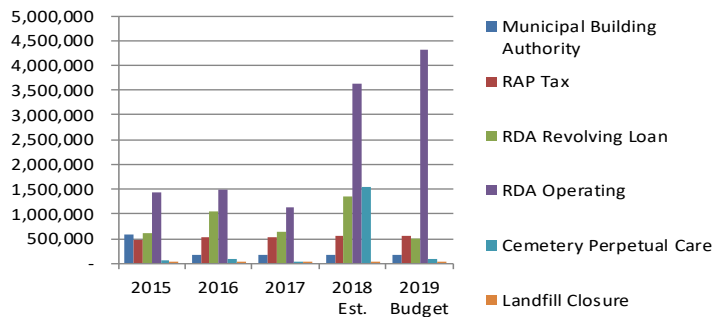
General & Capital Fund Revenues



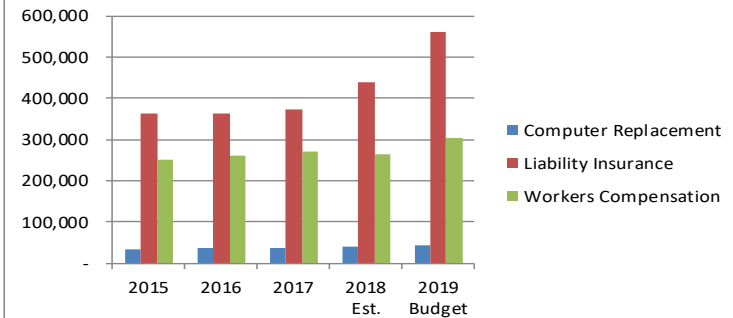
Enterprise Fund Revenues



Special Revenue Fund Revenues



Internal Service Fund Revenues



BUDGET RESOURCES (Continued)

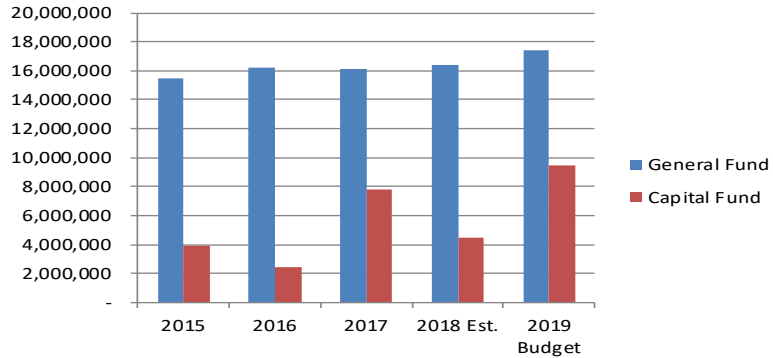
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**City of Bountiful
Key Financial Trends
Expenditures/Expenses (Total Reporting Entity)**

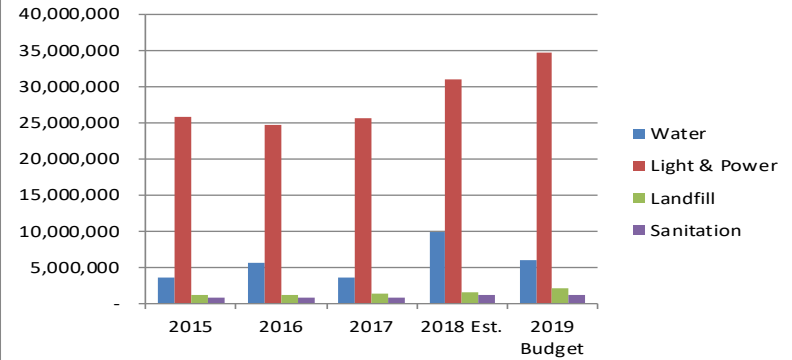
<u>Fund</u>	<u>Fiscal Year 2015</u>	<u>Fiscal Year 2016</u>	<u>Fiscal Year 2017</u>	<u>Fiscal Year 2018 Est.</u>	<u>Fiscal Year 2019 Budget</u>
General Fund	15,488,153	16,247,575	16,083,660	16,360,454	17,451,335
Capital Fund	3,955,830	2,407,805	7,768,081	4,462,262	9,430,400
Total Governmental	<u>19,443,983</u>	<u>18,655,380</u>	<u>23,851,741</u>	<u>20,822,716</u>	<u>26,881,735</u>
Debt Service	<u>234,438</u>	<u>233,733</u>	<u>490,287</u>	<u>235</u>	<u>300</u>
Municipal Building Authority	719,387	-	650,286	174,691	171,875
RAP Tax	633,077	274,356	501,885	547,786	548,000
RDA Revolving Loan	207,410	40,000	2,419	1,345,470	502,600
RDA Operating	2,210,241	208,745	603,135	3,621,184	4,326,545
Cemetery Perpetual Care	-	-	1,458,464	1,533,200	87,000
Landfill Closure	-	-	-	12,421	12,400
Total Special Revenue	<u>3,770,115</u>	<u>523,101</u>	<u>3,216,189</u>	<u>7,234,752</u>	<u>5,648,420</u>
Recycling	368,721	377,942	403,248	419,695	431,628
Storm Water	856,613	911,832	1,007,131	1,312,782	1,632,804
Water	3,649,226	5,607,828	3,605,519	9,775,388	5,905,000
Light & Power	25,806,554	24,677,500	25,618,721	30,926,235	34,638,387
Golf	1,478,221	1,463,903	1,542,566	1,335,157	1,455,500
Landfill	1,159,180	1,155,942	1,338,604	1,488,069	2,139,102
Sanitation	838,484	778,626	831,447	1,128,709	1,227,682
Cemetery	376,111	539,067	1,478,270	532,379	591,400
Total Enterprise	<u>34,533,110</u>	<u>35,512,640</u>	<u>35,825,506</u>	<u>46,918,414</u>	<u>48,021,503</u>
Computer Replacement	59,251	26,358	32,704	41,966	42,583
Liability Insurance	552,839	511,221	491,679	440,364	561,712
Workers Compensation	246,316	241,033	151,309	175,120	304,550
Total Internal Service	<u>858,406</u>	<u>778,612</u>	<u>675,692</u>	<u>657,450</u>	<u>908,845</u>
Total Revenues	<u>58,840,052</u>	<u>55,703,466</u>	<u>64,059,415</u>	<u>75,633,567</u>	<u>81,460,803</u>

BUDGET RESOURCES (Continued)

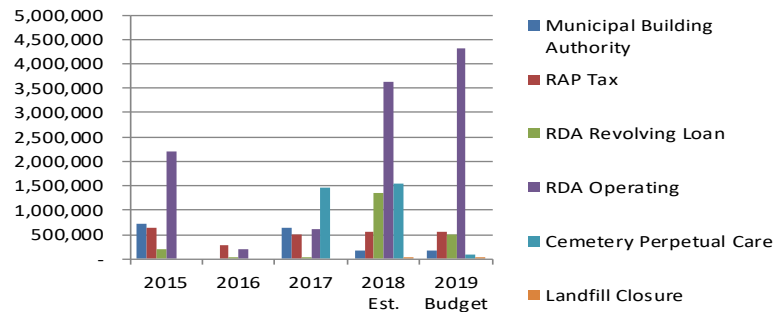
General & Capital Fund Expenditures



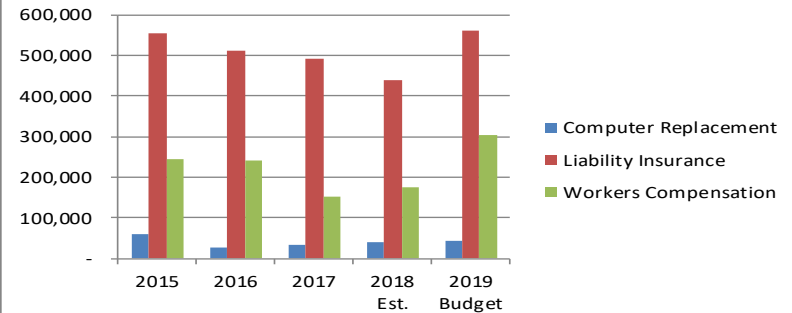
Enterprise Fund Expenses



Special Revenue Fund Expenditures



Internal Service Fund Expenditures



BUDGET RESOURCES (Continued)

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POSITION SUMMARIES

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

BUDGET RESOURCES (Continued)

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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

BUDGET RESOURCES (Continued)

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FISCAL YEAR 2015-2016

Department	Fund	FT	FT	PT	PT	TOTAL	TOTAL
		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.

BUDGET RESOURCES (Continued)

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SUPPLEMENTAL COMMUNITY AND STATISTICAL INFORMATION

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.

FY 2018-2019 BUDGET				
Bountiful/Davis Property Tax on \$340,000 Home				
Taxing Entity		Proposed Tax Rate	Percent of Total	Distribution
School		0.003466	44%	\$648
County		0.002324	30%	\$435
City		0.000880	11%	\$165
Special Districts:		0.001205	15%	\$225
Weber Basin	0.000164			
Bountiful Irrigation	0.000096			
South Davis Recreation	0.000257			
South Davis Sewer	0.000245			
Mosquito Abatement	0.000100			
South Davis Metro Fire	0.000343			
Total Tax Rate		0.007875	100%	\$1,473

Property Tax By Entity

Entity	Percentage
School	44%
County	30%
City	11%
Special Districts	15%

Property Taxes Due

Fair Market Value	\$340,000
45% Homeowners Exemption	\$153,000
Taxable Value	\$187,000
2018 Proposed Tax Rate	0.007875
Taxes Due	\$1,473

Source: www.taxrates.utah.gov

BUDGET RESOURCES (Continued)

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FY 2018-2019 BUDGET			
Property Tax Rates - Davis County Cities			
	2018		
City	Proposed Tax Rate	Tax Bill on a \$340,000 Home	% of Bountiful
CENTERVILLE	0.001275	\$238	145%
CLEARFIELD	0.001112	\$208	126%
CLINTON	0.001794	\$335	204%
FARMINGTON	0.001765	\$330	201%
FRUIT HEIGHTS	0.002027	\$379	230%
KAYSVILLE	0.001485	\$278	169%
LAYTON	0.001521	\$284	173%
NORTH SALT LAKE	0.001355	\$253	154%
SOUTH WEBER	0.000769	\$144	87%
SUNSET	0.001766	\$330	201%
SYRACUSE	0.001474	\$276	168%
WEST BOUNTIFUL	0.001449	\$271	165%
WEST POINT	0.000881	\$165	100%
WOODS CROSS	0.000935	\$175	106%
AVERAGE	0.001401	\$262	159%
BOUNTIFUL	0.000880	\$165	100%

Source: www.taxrates.utah.gov

BUDGET RESOURCES (Continued)

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City of Bountiful Community Comparative Statistics									
City	2018 Est. Population	2016 Median Resident Age	Average Household Size	2016 Est. Median Household Income	2018 Average Home Assessed Value	CY 2017 Gross Taxable Sales	Square Miles	Center Lane Miles	
CENTERVILLE	17,657	36.5	3.1	\$ 85,444	\$ 360,057	\$ 456,144,598	6.0	63.78	
CLEARFIELD	31,363	28.7	3.1	\$ 53,648	\$ 211,794	\$ 267,137,308	7.8	72.18	
CLINTON	21,971	30.7	3.4	\$ 78,368	\$ 249,710	\$ 249,056,363	5.5	76.9	
FARMINGTON	24,066	30.0	3.4	\$ 101,145	\$ 415,523	\$ 476,249,469	7.8	83.41	
FRUIT HEIGHTS	6,215	35.5	3.4	\$ 112,327	\$ 445,477	\$ 20,008,109	2.2	23.73	
KAYSVILLE	31,776	29.4	3.6	\$ 93,113	\$ 372,228	\$ 339,131,809	10.1	116.34	
LAYTON	76,691	30.9	3.1	\$ 68,892	\$ 289,049	\$ 1,555,900,866	20.7	257.12	
NORTH SALT LAKE	20,507	31.0	3.0	\$ 75,949	\$ 386,467	\$ 446,497,636	8.3	58.76	
SOUTH WEBER	7,310	30.0	3.5	\$ 89,181	\$ 327,466	\$ 37,258,683	4.6	28.12	
SUNSET	5,286	31.5	3.0	\$ 53,202	\$ 174,159	\$ 40,767,222	1.5	18.83	
SYRACUSE	29,507	28.3	3.8	\$ 93,441	\$ 307,746	\$ 235,918,945	8.7	103.1	
WEST POINT	10,603	30.5	3.5	\$ 79,665	\$ 282,720	\$ 64,259,841	7.2	43.4	
WEST BOUNTIFUL	5,650	35.3	3.3	\$ 89,736	\$ 334,819	\$ 300,853,083	3.0	26.21	
WOODS CROSS	11,362	31.1	3.3	\$ 83,350	\$ 283,688	\$ 323,031,184	3.6	34.62	
AVERAGE	21,426	31.4	3.3	\$ 82,676	\$ 317,207	\$ 343,729,651	6.9	71.89	
BOUNTIFUL	44,107	34.6	2.9	\$ 69,554	\$ 360,976	\$ 602,080,796	14.0	158.96	

Sources: www.tax.utah.gov, www.udot.utah.gov, www.city-data.com; www.daviscountyutah.gov/assessor

BUDGET RESOURCES (Continued)

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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

BUDGET RESOURCES (Continued)

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Total Allocable Administrative Costs to Enterprise and RDA Funds										
Based on FY2019 Budget Year (with 3% Wage COLA)										
Enterprise Allocation	Recycling	Storm Water	Water	Power	Golf	Landfill	Sanitation	Cemetery	RDA	Total
Employee Time	\$50,367.34	\$97,331.33	\$302,367.22	\$409,725.34	\$110,498.50	\$63,396.78	\$90,135.30	\$67,584.34	\$105,594.46	\$1,297,000.61
Materials and Operating & Maintenance Costs	\$26,925.71	\$27,638.61	\$46,424.38	\$63,539.26	\$6,406.42	\$5,104.81	\$28,448.84	\$3,438.71	\$4,147.91	\$212,074.62
Grand Total	\$77,293.05	\$124,969.94	\$348,791.60	\$473,264.59	\$116,904.91	\$68,501.58	\$118,584.14	\$71,023.05	\$109,742.37	\$1,509,075.23
Allocation for FY 2018	18,726.28	116,773.99	332,661.07	449,104.94	27,674.89	63,665.52	109,215.01	67,910.49	5,215.55	1,190,947.75
Potential Additional Allocable Costs For FY2019	58,566.77	8,195.95	16,130.53	24,159.65	89,230.02	4,836.06	9,369.13	3,112.56	104,526.81	318,127.48
Allocation Percentage Used for FY2018 Reimbursement	25%	100%	100%	100%	25%	100%	100%	100%	5%	83%
Allocation Percentage Used for FY2019 Reimbursement	25%	100%	100%	100%	25%	100%	100%	100%	5%	83%
Allocation for FY 2019	19,323.26	124,969.94	348,791.60	473,264.59	29,226.23	68,501.58	118,584.14	71,023.05	5,487.12	1,259,171.51

Administrative Services Transfer

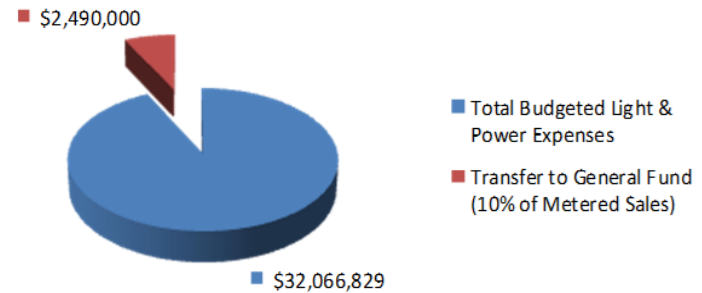
BUDGET RESOURCES (Continued)

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Fiscal Year 2018 - 2019 (Tentative & Final Budget):

Total Budgeted Light & Power Expenses	\$ 32,066,829
Transfer to General Fund (10% of Metered Sales)	\$ 2,490,000
Percent of Total Budgeted Expenses	7.8%

Transfer from Light & Power to General Fund



BUDGET RESOURCES (Continued)

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**City of Bountiful
Power Fund to General Fund Transfers
FY2000 to FY2019**

<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%
2018-2019	2.49	10.0%

BUDGET RESOURCES (Continued)

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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 2018-2019.
- 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

BUDGET RESOURCES (Continued)



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.

BUDGET RESOURCES (Continued)



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.

BUDGET RESOURCES (Continued)



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.

BUDGET RESOURCES (Continued)

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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 proprietaries 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.

BUDGET RESOURCES (Continued)



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.