

MEMORANDUM



TO: Mayor & Council
DATE: February 16, 2017
FROM: Duane Huffman
RE: **Proposed Budget 1st Amendments for Fiscal Year 2016-2017**

The attached budget tables show changes recommended for the current fiscal year.

The process for the consideration and adoption of these changes is identical to that of a standard budget adoption. The steps are as follows:

1. Tentatively adopt changes;
2. Set Public Hearing;
3. Provide notice of public hearing and make tentative changes available for public inspection;
4. Hold Public Hearing;
5. Make modifications to changes as desired after receiving public input and vote on final adoption of amendment.

**Proposed Amendment #1 - General Fund
Fiscal Year 2016/2017**

Acct	Acct.Name	Actual 2013-14	Actual 2014-15	Actual 2014-16	ORIGINAL 2016-17	1st Amend 2016-17	Note
GENERAL FUND							
INTERGOVERNMENTAL REVENUE							
10-33-310	CLASS 'C' ROAD FUNDS	171,853	181,241	174,748	195,500	195,500	
10-33-320	GRANTS - STATE	9,767	12,206	13,201	2,600	2,800	Actual Collection
10-33-340	GRANTS - FEDERAL	25,890	443	23,648	-	-	
10-33-345	GRANTS - COUNTY/OTHER	-	25,000	-	-	-	
10-33-380	STATE LIQUOR FUND ALLOTMENT	9,508	8,401	8,012	8,400	9,200	Actual Collection
INTERGOVERNMENTAL REVENUE Total		217,018	227,290	219,610	206,500	207,500	
FINES AND FORFEITURES							
10-35-510	FINES & FORFEITURES	83,642	88,501	50,299	80,000	55,000	Based on previous year and current collections
FINES AND FORFEITURES Total		83,642	88,501	50,299	80,000	55,000	
MISCELLANEOUS REVENUE							
10-36-600	INTEREST EARNED - GENERAL	4,180	10,861	34,878	5,000	5,000	
10-36-611	INTEREST EARNED - OTHER/TRUST	1,116	18	27	-	-	
10-36-630	YOUTH COUNCIL FUNDRAISER	100	78	509	-	-	
10-36-640	SALE OF FIXED ASSETS	14,500	-	-	-	-	
10-36-650	FACILITY RENTAL	160	50	1,089	-	-	
10-36-685	ADVERTISING REVENUE	160	40	-	-	-	
10-36-690	MISC. REVENUE	37,340	20,984	13,512	8,000	22,000	ULGT Dividen; PEHP Rebate; Intership Scholarship
MISCELLANEOUS REVENUE Total		57,556	32,031	50,015	13,000	27,000	
CONTRIBUTIONS AND TRANSFERS							
10-38-800	TRANSFERS FROM WATER FUND	-	-	-	-	-	
10-38-805	TXFR FROM CAPITAL IMPROVEMENT FUND	135,000	-	5,823	-	-	
10-38-810	JULY 4TH DONATIONS/FEES	6,000	6,000	-	-	-	
10-38-820	K-9 DONATIONS	-	-	-	-	-	
10-38-860	CONTRIBUTIONS - PRIVATE	-	-	-	-	-	
10-38-870	TXFR'S FROM RAP TAX FUND	14,200	4,500	4,500	4,500	4,500	
10-38-894	TXFR'S FROM CAP PROJECTS	-	-	-	-	-	
10-38-895	TXFR'S FROM STREET IMPACT FEES	-	-	-	-	-	
10-38-896	TXFR'S FROM CAPITAL STREETS	7,500	-	-	-	-	
10-38-897	FROM POLICE FACILITIES FUND	2,165	2,165	2,015	2,165	2,165	

**Proposed Amendment #1 - General Fund
Fiscal Year 2016/2017**

Acct	Acct.Name	Actual 2013-14	Actual 2014-15	Actual 2014-16	ORIGINAL 2016-17	1st Amend 2016-17	Note
10-38-898	TRANSFERS FROM PARK IMPACT FEE	4,090	-	-	-	-	
10-38-899	CONTRIBUTIONS - FUND BALANCE	60,509	-	-	-	740,091	Required to fund settlement and other changes
10-38-900	CONTRIBUTIONS - CLASS C BALANCE	-	-	-	-	-	
10-38-901	CONTRIBUTIONS - BOND PROCEEDS	-	-	-	-	-	
CONTRIBUTIONS AND TRANSFERS Total		229,464	12,665	12,338	6,665	746,756	
TOTAL GENERAL FUND REVENUE		4,084,902	3,633,595	4,861,622	4,284,427	5,014,518	

ADMINISTRATIVE

10-43-110	SALARIES & WAGES	103,977	115,264	131,033	136,511	136,511	
10-43-114	SALARIES & WAGES - TEMP/P-TIME	12,302	11,970	13,943	13,000	13,000	
10-43-125	LONG TERM DISABILITY	648	681	783	800	800	
10-43-130	RETIREMENT	20,820	20,164	25,015	24,141	24,141	
10-43-131	GROUP HEALTH INSURANCE	26,113	23,649	27,366	27,081	27,081	
10-43-132	WORKERS COMP INSURANCE	242	795	1,377	2,000	2,000	
10-43-133	FICA TAXES	9,176	9,668	12,041	11,438	11,438	
10-43-134	ALLOWANCES - VEHICLE	2,200	2,400	2,400	2,400	2,400	
10-43-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	5,099	4,727	4,719	5,000	5,000	
10-43-230	TRAVEL	-	4,362	-	-	-	
10-43-240	OFFICE SUPPLIES & EXPENSE	4,920	4,362	4,143	5,000	5,000	
10-43-241	POSTAGE	1,878	1,729	1,359	2,000	2,000	
10-43-250	EQUIPMENT SUPPLIES & MAINT	6,032	6,764	7,597	6,000	6,000	
10-43-311	CONSULTING SVCS - COMPUTER	10,691	8,803	9,456	12,500	12,500	
10-43-312	CONSULTING SVCS - GENERAL	-	-	-	-	-	
10-43-330	EDUCATION AND TRAINING	2,078	1,440	3,047	2,000	2,000	
10-43-440	BANK CHARGES	12,041	12,792	13,732	12,000	12,000	
10-43-610	MISCELLANEOUS SUPPLIES	-	-	-	-	-	
10-43-620	MISCELLANEOUS SERVICES	1,030	-	1,863	2,200	12,200	Compensation Consulstant
10-43-621	ADVERTISING	1,402	2,917	2,091	3,000	3,000	
10-43-740	CAPITAL OUTLAY - EQUIPMENT	-	7,876	-	12,000	12,000	
10-43-741	CAPITAL OUTLAY - SOFTWARE	-	299	-	-	-	
ADMINISTRATIVE Total		220,649	236,302	261,967	279,070	289,070	

**Proposed Amendment #1 - General Fund
Fiscal Year 2016/2017**

Acct	Acct.Name	Actual 2013-14	Actual 2014-15	Actual 2014-16	ORIGINAL 2016-17	1st Amend 2016-17	Note
NON-DEPARTMENTAL							
10-50-110	SALARIES & WAGES-EXITING EMPLY	12,627	5,114	5,311	-	-	
10-50-132	WORKERS COMP INSURANCE	-	5,335	-	-	-	
10-50-133	FICA TAXES - OTHER PAY	-	19,569	-	-	-	
10-50-282	TELEPHONE-CELL	5,841	5,335	6,582	5,000	5,000	
10-50-309	COMPUTER NETWORK SERVICES	19,580	19,569	21,952	22,400	22,400	
10-50-310	AUDITING FEES	10,000	10,000	10,000	10,000	10,000	
10-50-311	ATTORNEY FEES	42,561	47,419	46,992	43,000	103,000	Legal Fees
10-50-312	AUTOMOBILE INSURANCE	8,653	7,783	8,406	7,800	7,800	
10-50-313	BUILDING INSPECTIONS	17,850	26,001	38,014	25,000	25,000	
10-50-509	PROPERTY INSURANCE	10,972	11,064	20,166	11,000	11,000	
10-50-510	LIABILITY INSURANCE	41,373	33,428	24,411	34,000	34,000	
10-50-511	INSURANCE BONDING	2,660	2,660	2,604	2,500	2,500	
10-50-608	EMERGENCY PREPAREDNESS CMTTE	13,297	8,383	3,062	3,000	3,000	
10-50-610	EMERGENCY SUPPLIES	114	-	-	2,000	2,000	
10-50-611	ELECTION EXPENSES	5,812	-	5,363	-	-	
10-50-612	WEST BOUNTIFUL ARTS COUNCIL	2,738	5,259	3,485	4,500	4,500	
10-50-613	ECONOMIC DEVELOPMENT	-	-	-	-	-	
10-50-614	CITY NEWSLETTER EXPENSES	6,639	6,069	5,774	5,500	5,500	
10-50-616	YOUTH COUNCIL EXPENSES	1,742	4,150	4,384	5,200	5,200	
10-50-617	YOUTH COURT EXPENSES	-	979	-	-	-	
10-50-618	HISTORICAL COMM PROJECTS	666	250	605	2,500	2,500	
10-50-619	COMMUNITY ACTION PROGRAMS	10	-	-	500	500	
10-50-620	ANIMAL CONTROL	11,540	8,990	4,507	10,000	10,000	
10-50-622	DAVIS ART CENTER DONATION	500	-	500	500	500	
10-50-623	SPECIAL COUNSEL	-	-	-	-	-	
10-50-631	EMPLOYEE INCENTIVE	1,007	979	1,218	1,000	1,000	
10-50-740	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	
10-50-741	CAPITAL OUTLAY - SOFTWARE	-	-	-	-	-	
NON-DEPARTMENTAL Total		216,182	202,453	213,338	195,400	255,400	

**Proposed Amendment #1 - General Fund
Fiscal Year 2016/2017**

Acct	Acct.Name	Actual 2013-14	Actual 2014-15	Actual 2014-16	ORIGINAL 2016-17	1st Amend 2016-17	Note
<u>PLANNING AND ZONING</u>							
10-53-110	SALARIES & WAGES	35,176	20,777	23,859	24,260	24,260	
10-53-125	LONG TERM DISABILITY	194	192	129	200	200	
10-53-130	RETIREMENT	5,622	5,775	3,663	3,715	3,715	
10-53-131	GROUP HEALTH INSURANCE	6,277	5,464	3,647	3,557	3,557	
10-53-132	WORKERS COMP INSURANCE	70	65	29	100	100	
10-53-133	FICA TAXES	2,583	2,478	1,768	1,856	1,856	
10-53-310	ORDINANCE ENFORCEMENT	-	-	-	-	-	
10-53-311	PROFESSIONAL PLANNERS	-	103	-	-	4,500	PUD Consultant
10-53-330	EDUCATION & TRAINING	-	-	-	200	200	
10-53-610	MISCELLANEOUS EXPENSES	145	103	29	1,000	1,000	
10-53-620	COMMISSION FEES	3,500	2,660	5,356	5,760	5,760	
PLANNING AND ZONING Total		53,567	37,514	38,479	40,648	45,148	
<u>CLASS "C" ROAD PROJECTS</u>							
10-61-270	CLASS C STREET LIGHTS	-	-	-	-	-	
10-61-310	PROFESSIONAL SERVICES	-	-	-	-	-	
10-61-410	ROAD REPAIRS	38,797	35,629	40,829	50,000	50,000	
10-61-413	STREET STRIPING	10,173	11,342	11,474	11,500	11,500	
10-61-625	SIDEWALK REPLACEMENT	3,517	777	13,490	14,000	14,000	
10-61-730	OVERLAY CITY STREETS	-	-	-	-	-	
10-61-731	CRACK SEALANT	8,200	10,050	10,975	10,000	10,000	
10-61-735	SLURRY SEAL	81,373	114,818	5,347	110,000	211,000	Previous year project/funding rolled into current year
10-61-740	CAPITAL OUTLAY	-	-	-	-	-	
CLASS "C" ROAD PROJECTS Total		142,060	172,615	82,116	195,500	296,500	
<u>DEBT SERVICE</u>							
10-85-815	PRINC.-SALES TX BOND-CITY HALL	112,000	115,000	118,000	115,000	115,000	
10-85-825	INT.-SALES TX BOND-CITY HALL	40,002	37,343	34,613	37,400	37,400	
10-85-836	DEFEASED BOND	-	-	(1)	-	-	
10-85-835	AGENT-SALES TX BOND-CITY HALL	1,500	1,100	1,100	3,600	5,600	Arbitrage Report
DEBT SERVICE Total		153,502	153,443	153,712	156,000	158,000	

**Proposed Amendment #1 - General Fund
Fiscal Year 2016/2017**

Acct	Acct.Name	Actual 2013-14	Actual 2014-15	Actual 2014-16	ORIGINAL 2016-17	1st Amend 2016-17	Note
TRANSFERS, OTHER							
10-90-800	TRANSFERS TO CIP FUND	-	-	-	380,000	-	Removed to fund settlement
10-90-810	TRANSFERS TO CAPITAL STREETS	-	328,500	212,500	-	-	
10-90-815	TRANSFERS TO STREETS PROJECTS - PROP ONE	-	-	-	-	-	
10-90-820	TRANSFERS TO STORM UTILITY	-	-	55,000	-	-	
10-90-850	TRANSFERS TO GOLF FUND	86,473	-	393,411	-	-	
10-90-899	APPROP INCREASE - FUND BALANCE	-	-	-	174,409	-	Removed to fund settlement
10-90-914	S/TAX PYMTS TO BTFL - COMMONS	113,423	122,215	120,514	127,585	127,585	
10-90-915	S/TAX PYMTS TO BTFL - GATEWAY	67,097	65,383	52,976	67,035	67,035	
10-90-916	S/TAX PYMTS TO DVPR: COMMONS	338,678	365,226	208,093	-	1,107,000	Settlement Agreement
TRANSFERS, OTHER Total		605,671	881,324	1,042,493	749,029	1,301,620	
GENERAL FUND REVENUE TOTALS		4,084,902	3,686,756	4,861,622	4,284,427	5,014,518	
GENERAL FUND EXPENDITURE TOTALS		3,774,819	3,678,970	3,970,695	4,284,427	5,014,518	
INCREASE/(DECREASE) FUND BALANCE		310,083	7,786	890,927	0	0	

General Fund Overview

	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-2015	Actual 2015-2016	Final 2016-2017	1st Amend 2016-2017
OPENING FUND BALANCE	\$ 442,977	\$ 665,980	\$ 819,406	\$ 1,047,076	\$ 1,292,399	1,300,184	1,741,186	1,741,186
REVENUES								
Property Tax	591,494	1,068,194	1,008,091	1,021,561	708,193	1,935,091	1,306,500	1,306,500
Sales Tax	1,130,560	1,206,852	1,237,674	1,331,835	1,366,648	1,471,801	1,763,241	1,763,241
Other Taxes	426,049	416,848	456,275	486,370	501,146	576,694	597,000	597,000
License and Permits	73,384	89,972	206,553	101,861	119,965	157,692	93,200	93,200
Fines and Forfeitures	137,655	92,990	77,169	83,642	88,501	50,299	80,000	55,000
Other	377,328	265,196	431,470	446,515	278,679	247,044	238,200	253,200
Contributions and Transfers	13,189	33,837	2,294,769	33,251	17,544	41,420	11,665	11,665
Total Revenues	2,749,658	3,173,890	5,712,002	3,505,035	3,080,676	4,480,040	4,089,806	4,079,806
EXPENDITURES								
Personnel	1,173,362	1,081,025	1,260,226	1,283,783	1,286,452	1,387,376	1,484,624	1,484,624
Contract Services	177,241	194,216	188,611	176,386	186,149	201,970	203,300	267,800
Operating	568,528	807,228	513,992	654,258	655,086	598,505	773,960	884,960
Capital	117,423	51,767	572,065	488,902	27,915	95,873	295,200	295,200
Fire	329,774	371,762	398,817	416,408	435,345	490,766	580,313	580,313
Debt Service	160,328	162,628	2,128,951	153,502	153,443	153,713	156,000	158,000
Transfers Out	-	351,840	421,669	86,473	328,500	660,911	380,000	-
Loan Forgiveness/Settlement						449,924		1,107,000
Total Expenditures	2,526,655	3,020,464	5,484,332	3,259,712	3,072,890	4,039,038	3,873,397	4,777,897
ENDING FUND BALANCE	665,980	819,406	1,047,076	1,292,399	1,300,184	1,741,186	1,957,595	1,043,095
Reserved for Class "C" Roads	146,798	(20,489)	79,896	109,689		117,143	117,143	16,143
Reserved for Debt Service	162,287	162,487	-					
Reserved for Other				12,478	24,511	8,645		8,645
Less Due from other Funds	449,924	449,924	452,250	456,149	457,117			
AVAILABLE FUND BALANCE	(93,029)	227,484	514,930	714,083	818,556	1,615,398	1,840,452	1,018,307

42.2% 38.9% 47.9% 25.6%