Ordinance 2014-17

SHORT TITLE:

An ordinance adopting a budget for Provo City Corporation for the fiscal year beginning July 1, 2014 and ending June 30, 2015 in the amount of $195,203,754 and amending the Consolidated Fee Schedule and Sections 4.02.040 and 4.04.050 of the City Code.

PASSAGE BY MUNICIPAL COUNCIL

ROLL CALL

DISTRICT	NAME	MOTION	SECOND	FOR	AGAINST	OTHER
CW 1	DAVID SEWELL			√		
CW 2	GARY GARRETT			√		
CD 1	GARY WINTERTON			√		
CD 2	KIM SANTIAGO	√		√		
CD 3	HAL MILLER			√		
CD 4	KAY VAN BUREN			√		
CD 5	STEPHEN HALES		√	√		
			TOTALS	7	0	0

This ordinance was passed by the Municipal Council of Provo City, on the 17th day of June, 2014 on a roll call vote as described above. Signed this 17th day of July, 2014.

Kim Santiago

Chair

II

APPROVAL BY MAYOR

This ordinance is approved by me this 21 day of July 2014.

Mayor

ORDINANCE 2014-17

III

CITY RECORDER'S CERTIFICATE AND ATTEST

This ordinance was recorded in the office of the Provo City Recorder on the 21st day of July 2014, with a short summary being published on the 17th day of June 2014, in The Daily Herald, a newspaper circulated in Provo, Utah. I hereby certify and attest that the foregoing constitutes a true and accurate record of proceedings with respect to Ordinance Number 2014-17.

Signed this 21st day of July 2014.

City Recorder

ORDINANCE 2014-17.

AN ORDINANCE ADOPTING A BUDGET FOR PROVO CITY CORPORATION FOR THE FISCAL YEAR BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015, IN THE AMOUNT OF $195,203,754 AND AMENDING THE CONSOLDIATED FEE SCHEDULE AND SECTIONS 4.02.040 AND 4.04.050 OF THE CITY CODE. (14-035).

WHEREAS, a tentative budget ("Tentative Budget") in proper form has been prepared for the Provo City Corporation as required by Utah state law; and

WHEREAS, on May 6, 2014, the Provo City Municipal Council held a duly noticed public hearing and by resolution tentatively adopted the Tentative Budget for Fiscal 2015 as required by law; and

WHEREAS, the Tentative Budget has been reviewed and considered by the Provo City Municipal Council; and

WHEREAS, the Tentative Budget, together with supporting schedules and data, have been available for public inspection in the office of the City Recorder as required by law; and

WHEREAS, since the adoption of the Tentative Budget, the Mayor has proposed various changes to the Tentative Budget, which changes are reflected in the attached Exhibit A and are included in the final Budget unless otherwise specified; and

WHEREAS, notice of a public hearing to consider the adoption of a final Budget has been published in a newspaper of general circulation as required by law; and

WHEREAS, on June 3 and June 17, 2014, the Municipal Council held duly noticed public hearings to receive public comment and ascertain the facts regarding the Tentative Budget and any proposed amendments thereto, which facts and comments are found in the hearing records; and

WHEREAS, all interested persons were heard, for or against the estimates of revenue and expenditures as set forth in the Tentative Budget and any proposed amendments thereto; and

WHEREAS, all statutory and legal requirements for the final adoption of said Budget have been completed; and

WHEREAS, after considering the Mayor's recommendations, and facts and comments presented to the Municipal Council, the Council finds (i) a final budget for Provo City Corporation should be adopted as set forth below; and (ii) adoption of the final Budget reasonably furthers the health, safety and general welfare of the citizens of Provo City;

NOW, THEREFORE, be it ordained by the Municipal Council of the City of Provo, Utah as follows:

PART I:

The Provo City Budget in the amount of $195,203,754, as set forth in the attached Exhibit A including sub-budgets for capital improvements, is hereby adopted for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

PART II:

Adoption of the Provo City Budget for Fiscal Year 2015 is dependent on revisions of the following Provo City Code Sections:

A. 4.04.050 Pay Range Table (replacing the pay range table)
B. 4.04.060 Classes and Salary Ranges

The above sections are hereby amended, effective June 22, 2014, as described in the attached Exhibit B which amendments and changes are by this reference incorporated herein and made a part hereof.

PART III:

Authorized fees and charges to defray the cost of City programs and services during the Fiscal Year 2014-2015 fiscal year shall be as shown on the Consolidated Fee Schedule attached hereto as Exhibit C except as may be later amended by the Municipal Council. The Consolidated Fee Schedule shall also include storm water user fees as adopted by the Storm Water Special Service District .

PART IV:

The Municipal Council has created a list of Legislative Intent Statements for Fiscal Year 2014-2015, as described in the attached Exhibit D, which should be used by the administration in administering this year's budget as well as preparing the budget for Fiscal Year 2015-2016. Throughout the year the Municipal Council will continue to add to these Intent Statements.

PART V:

All outstanding encumbrances and project/grant balances as of June 30, 2014 approved by the Mayor shall be continued and re-appropriated for expenditure into the 2014-2015 fiscal year.

PART VI:

The projects within the Capital Improvement Funds cannot be deleted, changed in budget amount by more than 10% of the original cost or $50,000, whichever is less, or new projects added without further official action of the Provo City Municipal Council.

PART VII:

The auditors are hereby authorized to move budget appropriations along with needed expenditure adjustments including capitalized labor from the individual enterprise funds to the corresponding capital improvement fund in conjunction with the fixed asset (capital expenditures) reconciliation for the fiscal year ending June 30, 2014.

PART VIII:

The Mayor is hereby authorized to increase appropriations for revenues in excess of the adopted budget in the following areas: Reimbursable overtime in Police and Fire Departments, medical supply inventory, grants, cemetery fees received in the Parks & Recreation Capital Improvement Fund, donations and sales in the Winterfest Fund, interest earnings, new development street signs, new development street overlays, impact fees, aid to construction, reimbursement(s) from outside and inter-city project reimbursements, tree planting revenue, revenues in self-sustaining funds (Library, Justice Court, Energy, Water, Waste Water, Storm Water, Sanitation), revenues over budget in internal service funds, and donations.

PART IX:

The Mayor is hereby authorized to transfer excess fund balance(s) back to the General Fund in the following funds: Justice Court, Media Services, and Trust and Agency. The Mayor is hereby authorized to increase/decrease subsidies from the General Fund to the following funds: Covey Center for the Arts, Airport Operating and Capital Improvement Fund, and the Golf Course Operating Fund.

PART X:

The Mayor is hereby authorized to carryover 50% of each department/division budget savings after other applicable outstanding encumbrances and project/grant balances as of June 30, 2014 have been completed to establish funding for an employee recognition program. These funds will be placed in a contingency account in each individual fund; the General Fund will be combined in a contingency fund in the General Services Division.

PART XI:

The Provo Municipal Council adopts the following certified tax rates to support tax revenue in the Library and Debt Service Funds for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Library Fund	0.000723
Debt Service Fund	0.001076
General Fund	0.000976

PART XII:

The Budget Officer is hereby authorized to certify and file a copy of this budget in the office of the City Recorder, which copy shall be available for public inspection at all times as required by law.

PART XIII:

A. If a provision of this Ordinance conflicts with a provision of a previously adopted ordinance concerning the same title, chapter, and/or section number amended herein, the provision in this Ordinance shall prevail.

B. This ordinance and its various sections, clauses and paragraphs are hereby declared to be severable. If any part, sentence, clause or phrase is adjudged to be unconstitutional or invalid, the remainder of the ordinance shall not be affected thereby.

C. This ordinance shall take effect immediately after being posted or published as required by law.

END OF ORDINANCE.

Provo City
Proposed Annual Budget 2014-2015

Provo City Corporation
351 W Center St
Provo, UT 84601
Phone No: 801-852-6504
Fax No: 801-852-6513

Provo City Adopted Budget FY 2015

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Executive Summary

May 6, 2014

Honorable Members of the Provo Municipal Council
351 West Center Street
Provo, Utah 84601

RE: Proposed Budget for Fiscal Year 2015

Ladies and Gentlemen of the Council:

I am pleased to submit our proposed budget for the City of Provo, Utah for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

This budget is the result of many hours and the contributions of council members, the public, employees and City leadership. The Administration has worked hard to submit a responsible, sustainable budget.

Preparation for the Fiscal Year 2015 budget began in December 2013 with the Mayor, CAO and administrative budget team looking at early revenue forecasts, projected retirement and insurance increases, and department needs for the Fiscal Year 2015.

The administrative budget team presented budget and financial training to the Municipal Council during four two-hour training sessions that covered the following topics: Governmental accounting, financial reporting relating to the Comprehensive Annual Financial Report (CAFR), Single Audit Report, Popular Annual Financial Report (PAFR), Quarterly Report, Fiscal Year 2014 Budget Document in detail, and Principles of Financial Management.

A citizen engagement survey was completed during the past few months; the survey was designed to assist the City Administration and the Provo City Municipal Council to better understand expectations of the community.

The administrative budget team met on a bi-weekly basis with the City Administration to continually monitor and plan for the following:

- Revenue Needs & Forecasts
- Budget Expenses & Shortfalls
- Merit Increases, Retirement, Health Insurance, Operating Needs, Meeting Capital Needs, Vehicle Replacement, Outsourcing, Adequacy of Fees & Taxes

During and just prior to Fiscal Year 2014 most full-time city employees were involved in training designed to increase trust throughout the organization. Employee groups, cross-mixed among departments, were formed to develop relationships, understanding, and greater trust with each other. Increased trust and support improves efficiency, cooperation, and resource utilization which reduces City costs and improves City service.

Provo City is striving to provide a more transparent and understandable budget by adopting best practices. We will be submitting the adopted budget to Government Finance Officers Association (GFOA) in hopes of receiving the "Distinguished Budget Award." This award encourages state and local governments to prepare budget documents of the very highest quality, reflecting the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices. The City received the award for the first time in FY 2013.

As evidenced in Downtown Provo, there are many signs that the local and the national economies are recovering. While the local economy slowly continues to recover from the recession, it continues to outperform the national economy. The City is currently cautious about relatively flat sales tax revenues, but hopeful they will increase slightly as the economy improves this next fiscal year. However, it is important to note that we continue to have concerns about how global uncertainty and large fluctuations in healthcare costs, retirement costs, and fuel prices will impact consumer spending and City budgets.

Provo City continues to work hard in maximizing every dollar and providing a great value to our residents. Our employees understand that every tax dollar we receive is a sacrifice from our residents who trust us to use it wisely. While preparing the 2015 budget, it was apparent with rising personnel related costs we were going to need directors to evaluate their budgets and look for possible savings before they were submitted. Despite years of deep cuts, department directors were asked to find ways to fund new needs in the current operational budget level and submit only two critical supplemental requests.

The 2015 budget supports our ongoing goal of returning to fiscal health following the Great Recession of the last few years with a sustainable budget. Monies continue to be invested in capital improvements, vehicle replacement and employees. Provo City employees are among the greatest and most critical assets the City has, and by investing in them, we are better able to recruit, develop, and retain top employees.

Rate and Fee Changes Proposed

- An average 20% or $.93 increase per average residential home on storm water utility sales to fund ongoing capital improvement needs. (Storm Water Fund)
- An average 8% or $2.10 increase per average residential home on water utility sales to fund needed capital improvements throughout the City. (Water Fund)
- An average 20% or $3.95 increase per average residential home on waste water utility sales to fund badly needed capital improvements at the treatment facility. (Waste Water Fund)
- Airport parking fee increased $1.00
- Various Engineering Fee and Community Development Fee increases

Funded Personnel Costs

Each year we carefully evaluate the compensation scales of our employees and compare our compensation to the market of competing governmental entities. Personnel budgets in departments include current funding

levels plus market required adjustments necessary to attract and retain good employees:

- Merit Increases (2.5%)
- Market Adjustments
- Career Series Advancements
- Health Insurance Costs (6.8%)
- Utah Defined Benefit Retirement Costs (7%)
- 401(k) Match (2%)
- Employee Recognition & Appreciation

We have a goal to provide recognition compensation for employees who excel far beyond their normal job responsibilities. In order to provide funding for employee recognition, it is proposed that we carry over 50% of each department's budget savings (after outstanding encumbrances and project/grant balances as of June 30, 2014 have been completed). These funds will be placed in a contingency account in each individual fund; the General Fund will be combined in a contingency fund in the General Services Division.

The City continues to face medical insurance plan decisions as a result of escalating costs associated with utilization, treatment, and the Affordable Care Act (ACA). The City is currently funding and preparing for more compliance and funding requirements of ACA. In January 2014 the City switched to a define contribution approach for employee health benefits funding. The City set a fixed (defined contribution) amount to be provided for family or single coverage for full-time employees. Each year the amount will be adjusted based on the nationally recognized Millman Medical Index to account for medical inflation and utilization of the medical plan. In January, the City began participation in the Mercer Marketplace private health exchange which provides employees the option to pick and choose plans that best fit their needs with the defined contribution dollars provided by the City. Any excess funds that remain over plan costs are directed to an employee's Health Savings or Flexible Spending Account or taken as cash. We will continue to evaluate options as the Affordable Care Act is implemented to provide the best choices for the City and employees.

Expenditures

All departments and divisions continue to do the same or more with very limited personnel and operational budget changes. The following specific areas have been added or changed significantly in the adopted budget:

- Utilities Cost Increases for City Facilities (citywide)
- Fuel Increases (citywide)
- Vehicle & Equipment Purchases (citywide)

.

Each department/division had the opportunity to submit two supplemental requests as part of the Fiscal Year 2015 budget. Twenty four requests were made for a total of $ 11.9M. Only $414,000 has been funded at this time.

Other Funding

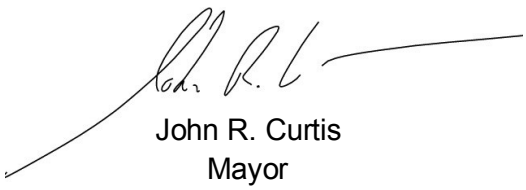
The Administration and Municipal Council entered into a joint resolution during Fiscal Year 2013 to provide additional funding for roads. In March 2014, the Utility Transportation Fee was implemented and appeared on citizen utility bills. It is estimated that this new revenue source will be generating $2 million for road maintenance per year. The 1% transfer from the enterprise funds will be used to fund a portion of the Streets

Division of the General Fund going forward so that a greater percentage of the B&C Road funds can be used for road construction and major road maintenance. The goal of the City Administration is that within 10 years all of the road taxes will be used to fund major road projects in the B&C Fund and the expenses for the Streets Division will be paid from other revenues collected in the General Fund.

Provo City has been recognized as a community of choice by recent national accolades and the citizen survey results. I believe we have become a better community and governmental entity through the challenging and thorough budgeting process the City has undertaken during the past couple of years. The City continues to make difficult decisions to reduce ongoing costs and to strengthen revenues. The City has not only balanced its budget for the current fiscal year, but also continues to work with the Municipal Council, citizens and employees to create a sustainable plan to become a stronger, healthier community to live, learn, work and play.

We welcome and encourage your careful review of our recommended budget. We also welcome the input of our residents as we proceed through the process of adopting the City's annual budget. As always, our staff is at your disposal to respond to questions and assist in any way the Municipal Council would like over the next several weeks. We believe that you will find this budget responsive to your concerns and aspirations and forward thinking as we plan together for the future of the Provo community.

Sincerely yours,



John R. Curtis
Mayor

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Provo City Corporation

Utah

For the Fiscal Year Beginning

July 1, 2013

Executive Director

Organizational Chart

Elected and Staff Positions

(Left to right) David Sewell, Gary Garrett (Vice Chair), Stephen Hales, Kim Santiago (Vice Chair), Hal Miller (Chair), Gary Winterton, Kay Van Buren

City Administration

Mayor—John Curtis

Chief Administrative Officer—Wayne Parker

Chief Deputy Mayor's Office—Corey Norman

Chief Deputy Economic Development—Dixon Holmes

City Attorney—Robert West

Police Chief—John King

Fire Chief—Gary Jolley

Parks and Recreation—Roger Thomas

Library Services—Gene Nelson

Energy—Travis Ball

Community Development—Gary McGinn

Redevelopment—Paul Glauser

Public Works—David Decker

Administrative Services—John Borget

Council Members

Gary Winterton
District 1
Present Term: 2012-2016

Kim Santiago (Vice Chair)
District 2
Present Term: 2014-2018

Hal Miller (Chair)
District 3
Present Term: 2012-2016

Kay Van Buren
District 4
Present Term: 2012-2016

Stephen Hales
District 5
Present Term: 2014-2018

Dave Sewell
City-Wide District I
Present Term: 2014-2018

Gary Garrett (Vice Chair)
City Wide District II
Present Term: 2012-2016

Mayor John Curtis

Present Term: 2014-2018

Provo City Vision 2030

In March 2010, Provo City formed a 20-member visioning steering committee to provide a long-term strategy for municipal decision making. The Mayor and the Municipal Council, along with the committee, defined a community vision statement and eight core values that provide direction in setting measurable goals and objectives and provide guidance on what Provo City should be by the year 2030.

Community Visioning

Provo — an inspiring place to live, learn, work, and play

We value:

- Faith, respect, and service to each other and our community
- Individual responsibility
- Families and individuals
- Our environment and natural amenities

We support:

- Safe, desirable neighborhoods
- A vibrant economy and high-quality jobs
- Fiscally responsible governance
- Life-long education

With the guidance of the Community Vision Statement and the focus on the eight Provo Core Values, the steering committee provided policy direction and specific goals and objectives for each of the following topics:

- Education
- Natural Resources
- Families and Neighborhoods
- Prosperity
- Healthcare
- Public and Non-Profit Partnerships
- Heritage
- Safety
- Image and Communication
- Transportation and Mobility
- Land Use and Growth
- Unity
- Leisure
- Governance

Citywide Goals and Objectives

Select city goals and objectives are presented below. To view the entire Provo City 2030 Vision document, please visit http://www.provo.org/vision2030.html.

Families and Neighborhoods

Improve Neighborhood Connectivity

- Encourage a pedestrian-friendly environment through the city of Provo.
- Create and maintain bike trail and sidewalk systems that connect all parts of Provo.

⇒ FY 2014 highlight—In March of 2014 the Municipal Council voted to include the bicycle master plan as part of the Provo City Transportation Master Plan. Go to http://provo.org/about-us/current-issues/provo-bicycle-master-plan to view Provo's bicycle master plan.

⇒ FY 2015 budget—Increase in B&C Road funding to provide significant increase in the maintenance of roads and sidewalks throughout Provo.

Capitalize on local natural resources and neighborhood amenities.

- Improve the access and recreational uses of primary access points to the Wasatch Mountains east of Provo, such as Slate and Rock Canyons.

⇒ FY 2015 budget—Parks Capital Improvement Project Fund five-year summary has a plan to establish a public trail head at Slate Canyon. Several parcels of land are owned by Provo City at the mouth of the canyon. This location was selected because it serves as a natural confluence of the Bonneville Shoreline Trail and the Slate Canyon Trail. Associated with this trail head are links to Provo Canyon and the Great Western Trail. Construction of this trail head will preserve future public access to the Bonneville Shoreline Trail and the canyon. Three additional sites along Slate Canyon Blvd will be developed into a Mountain Bike Skills Course, Disc Golf Course and neighborhood park.

Help neighborhoods establish their own identity and sense of place.

- Encourage strong neighborhood organizations.
- Provide and publicize a clearinghouse for information about neighborhoods.

Give families, individuals, and businesses opportunities to participate in neighborhoods.

- Use social networking, the Internet and other communications tools and technology to involve all individuals in neighborhood discussions and activities.

⇒ FY 2014 highlight—City Council and Mayor blogs are up to date and provide exciting, pertinent information for Provo City residents and employees. Facebook and Twitter are also used to provide information.

Encourage owner occupancy or long-term residency by creating healthy and balanced neighborhoods for schools, businesses, religious congregations, and community organizations.

- Maintain low crime rates in neighborhoods.
- Continue the support of neighborhood loan and grant programs that encourage owner occupancy or long-term residency and neighborhood revitalization.

⇒ FY 2015 budget—The Provo Municipal Council office administers a neighborhood program to facilitate information between the Municipal Council, citizens and city employees. The Municipal Council provides a matching grant program to help citizens develop and beautify their neighborhoods. For more information, visit the City Council page dedicated to neighborhood information.

Maintain and improve the physical appearance and beauty of neighborhoods.

- Plant larger, long-lived canopy trees in parks, green spaces, and recreation areas where shade will increase the enjoyment of future users.
- Beautify and improve gateways into the city.

Ensure neighborhoods are well-informed and educated on city-related issues.

- Have effective communication tools in place to disseminate information to the public.

Land Use and Growth

Protect existing owner-occupied housing and neighborhoods and encourage an increased percentage of owner-occupied or long-term residency housing in Provo neighborhoods.

- Identify exceptional areas that would benefit from area specific master plans, where the city would conduct a detailed land-use analysis. The objective is for a plan for every neighborhood.

Prioritize areas within the city for economic development

- Determine the appropriate type, level, and location of economic development initiatives for Provo City.

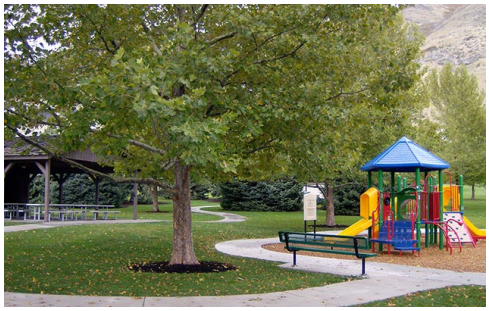
⇒ FY 2015 Budget—Budget is included for continued enhancement of downtown storefronts. Also included is budget for specialized studies for further economic development efforts such as wetland mitigation for reclaiming developable property, market feasibility studies, geotechnical studies, etc.

Leisure

Establish a system of attractive parks and recreational facilities that will complete range of activities for all age groups.

- Work toward implementing the Parks master plan, which includes the even and fair distribution of park space throughout the city.

⇒ FY 2014 highlight—The Parks and Recreation Master plan presented in December 2013 can be viewed online here.



Augment the Provo City General Plan for pedestrian paths, trails, and on-street bike ways, including multi-use trails for pedestrians, equestrians, and motorized vehicles.

- Ensure that all trails interconnect with existing trail heads and proposed trail heads at Little Rock Canyon, Rock Canyon and Slate Canyon.
- Develop neighborhood walking, jogging, and biking trails with clear signage and safety features, and make them easily accessible for all age groups.

⇒ FY 2015 budget—The Parks and Recreation five-year capital outline is found in the capital section of this book. Detailed sheets on each of the projects can be found in the Five-Year Capital Improvement Summary found here. Many parks and recreation amenities are planned in the future for the citizens of Provo.

Provide enhanced opportunities and facilities for the arts, entertainment, and museums reflecting Provo's status as the county seat of the second-most populated county in the state.

- Establish a central arts and entertainment district surrounding the Covey Center for the Arts where citizens can congregate to enjoy arts, entertainment, programs, and concerts in a well-designed and landscaped setting.

⇒ FY 2015 budget—The Covey Center for the Arts has many events throughout the year that appeal to many different people. Along with the Covey Center, the Rooftop Concert series downtown is a popular attraction for thousands through the warm months. Provo has been recognized as an arts center, where many local bands have received international recognition.

Examine the possibilities to relocate the East Bay Golf Course to provide the city with additional commercial development land.

- Obtain funding through the sale of the East Bay Golf Course to create a first-class golf facility without the need to bond or tax the citizens of Provo.

Develop a new city recreation facility and park complex

⇒ FY 2014 highlight—The new Provo Recreation Center opened in May of 2013. Along with the recreation center, there is a senior center, a skate park, tennis courts, and outdoor pool with slides.

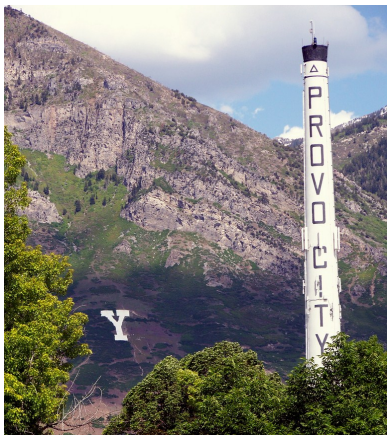
Include a senior citizens' center in the community recreation complex to more adequately meet the needs of our senior citizens.

⇒ FY 2015 budget—Senior citizens have a special area in the recreation center, along with exercise and other classes that are organized just for them.

Natural Resources

Work effectively as a city and with other governmental agencies and private organizations to protect, preserve, and restore its natural resources in the surrounding mountains, canyons, and foothills; in the wetlands, shorelines, and riverbanks; and in all city parks; and develop a city-wide culture of pro-active stewardship to preserve the ecological integrity of these resources.

- Encourage resource preservation through greater participation in recycling and energy conservation efforts



⇒ FY 2015 budget—The Sanitation Division provides several ways to participate in recycling. Blue cans are available to Provo residents to handle household recycling. Green cans are also available to handle yard waste.

⇒ FY 2015 budget—One of the Energy Department's key focuses for FY 2015 and the future is power resource management, which includes analyzing other sources of energy. The Energy Department also has a website that provides information on energy conservation and ways that households can save money through energy conservation.

Maintain the current high quality of Provo's groundwater resources, both springs and aquifers, and protect them from contamination and reduction in quantity. Watersheds contributing to water sources will also be managed to protect both surface water quality and recharge of groundwater resources.

- Protect both current and future drinking water sources for Provo City.
- Manage watershed for the protection of drinking water sources and to protect the water quality of surface waters.

⇒ FY 2015 budget—The Water Division is working very hard to appropriately plan for infrastructure for the residents of Provo. In the FY 2015 budget, there is a plan to issue a $10 million bond to build a new storage reservoir, increasing the total amount of water storage available.

Continue providing electricity through public power (Provo Energy Department) in association with Utah Municipal Power Agency (UMPA), working to maintain low electrical energy costs, including the sale of excess power on the market, and to develop plans to implement the following objectives in a timely manner:

- Maintain the electrical energy delivery infrastructure at a high level to provide stable, reliable energy, while also working to improve the attractiveness of the city by making delivery systems less obtrusive (i.e., power poles, substations, service stations, etc.)
- Work with residential, commercial, educational and industrial customers to identify and implement energy savings through increases in consumption efficiency and reduction in use of energy in a cost-effective manner.

⇒ FY 2015 budget—As mentioned above, the Energy Department works with Provo residents to provide home energy audits, rebates for replacing old appliances, and other conservation ideas. All of these programs are listed on the conservation website.

Work with UMPA to continue to seek long-term electrical energy resources which provide for stable and generally lower cost of electricity.

- Seek opportunities to diversify energy resources in a cost-effective manner, including increasing energy percentages from renewable and alternative sources.

Education

Excel and lead in utilizing the talents and contributions of the diverse population of Provo City, recognizing that for a city with our needs, strengths and vulnerabilities, we can and must do better than other communities in making our diversity a strength for the city—not merely as something to accommodate, but as something that makes the city attractive and vital.

Pro-actively improve technological infrastructure to attract and retain residents and businesses, which will provide increased technological literacy, improve workforce training, increase access to technology, and enhance technological educational services.

- Ensure a technological infrastructure that can support and sustain individual, educational, and business demands. The infrastructure should enable the access and use of the best proven technology tools.
- Supply residents of all socioeconomic backgrounds with more autonomy for learning and equal access to basic 21st century skills, and partner with high-quality educational institutions to provide quality online learning opportunities.

Encourage and foster quality educational opportunities and networks to sustain and enhance economic development, recognizing that economic development is dependent upon the strength and quality of the city's educational network and the level of educational attainment of its residents.

- Engage Provo businesses in educational partnerships, sponsorships, internships or volunteer opportunities

⇒ FY 2015 budget—Provo City has consistently had a high volume of volunteerism. The Parks and Recreation Department has a volunteer coordinator that provides support in creating volunteer opportunities in the City parks.

Healthcare

Promote wellness and preventative healthcare among Provo City residents and those within the local healthcare system.

Collaborate with the medical community to continuously improve preparation to respond as individuals, families and communities to major emergencies.

- Provide all households important information explaining what to do before, during, and after major emergencies—earthquakes, wildfires, flooding, extreme weather, mass violence, pandemic influenza, and other communicable diseases.

⇒ FY 2015 budget—The Fire Department Emergency Management coordinator manages the relationships between City, County and other community leaders for emergency preparedness for City residents. In June of 2014, City and County leaders, as well as other community delegates will go to Emmittsburg, Maryland, to participate in rigorous emergency preparedness training. CERT training is done regularly, which helps citizens learn what to do in an emergency and how to help their neighbors learn the same skills.

Protect our beautiful and healthful environment around us, including air, water, land, and food.

- Promote the use of zero or reduced emission transportation using bicycles, electric vehicles, mass transit, etc.

⇒ FY 2015 budget—In March of 2014, the Provo City Bicycle Plan was officially added to the Provo City Master Plan. As future budgets are created, this document will help guide decisions about appropriating budget to create new bicycle paths and promote bicycle usage in Provo.

⇒ FY 2014 highlight—UTA (Utah Transportation Authority) has been working to create a BRT route through Provo, which will provide an alternate route for Provo citizens. The route is still being determined.

⇒ FY 2014 Highlight—The City is working on a clean air initiative to provide guidance for City departments on how to improve air quality.

Heritage

Preserve structures and districts with unique histories or architecture.

- Identify and preserve significant structures that maintain historical integrity.

⇒ FY 2015 budget—Economic Development and Community Development work to provide assistance to both homeowners and business owners. Façade grants are available for downtown businesses wanting to improve the façade of their building. Other downtown and neighborhood grants are available to beautify and improve historic structures.

Preserve historic or unique cultural resources (historic sites or parks)

Raise awareness of local history, culture, and historic sites.

- Establish a program for placing monuments or signs at historic sites, in historic districts or in neighborhoods.

Image and Communication

Develop a distinct brand identity for Provo City that personifies our Core Values

- Maintain a brand and image for Provo City.
- In partnership with a qualified design agency, develop a strategic plan to communicate Provo City's brand identity and message.

⇒ FY 2014 Highlight—In FY 2014 the Provo City branding initiative was fully implemented, with a newly designed website launched in the fall of 2013.

⇒ FY 2014 Highlight—The Media/Web Services Division has spent many hours creating ideas to market the City of Provo. Between print media and a Provo City YouTube channel, people are finding out what is happening in Provo and what a great place it is to live.

⇒ FY 2014 highlight—The City is in the process of installing wayfinding directional signs with the new branding images for key locations in the City.

Prosperity

Work effectively and fairly with the business community so the dominant perception in the business community is that it is easy to work with Provo City.

- Work to significantly reduce the barriers to growing/expanding/doing business in Provo.

Foster the entrepreneurial spirit and reality of Provo as the preeminent place to start a business in Utah Valley.

- Make it easier to expand a business.

⇒ FY 2015 budget—One of the Economic Development priorities is to continue to collaborate with Boom Startup, the BYU Rollins Center for Entrepreneurship and Technology, Franchise Foundry and Innovative Network to foster the startup community in Provo.

⇒ FY 2014 highlight—The beginning of FY 2014 Camp 4 opened, a place where startup companies build their businesses.

Determine the appropriate types of business for Provo to foster and grow.

- Develop and maintain a city-wide Economic Development Strategic Plan that identifies new employment and retail opportunities.

⇒ FY 2015 budget—The City recently completed a charrette which looked at all options for the block where the City Center is located.

⇒ FY 2015 budget—The Economic Development goal is to start planning the implementation of the strategic plan by bringing together different stakeholders and community members to develop priorities and goals for implementation.

Maximize our airport for business and recreational traffic.

⇒ FY 2014 highlight—The Provo Airport has a partnership with Allegiant Airlines and has increased the number and locations for flights. Currently flights to Mesa, Arizona; Los Angeles, California; and Oakland, California are regularly scheduled.

⇒ FY 2015 budget—Capital projects are scheduled over the next five years to help improve the airport terminal and runways and the flying experience for Provo residents and to attract other air carriers to increase flights from Provo.

Maintain well-functioning transportation routes throughout the city.

⇒ FY 2014 highlight—In an effort to develop a more sustainable funding for roads, the Municipal Council, partnered with the Mayor's Office, created the Utility Transportation Fund. This is funded by a utility transportation fee to all utility customers in Provo City.

⇒ FY 2015 budget—With the Utility Transportation Fund and the B&C Road fund, more road projects will be able to be completed each year in Provo. In previous fiscal years, B&C road taxes have been used to fund the Streets Division in the General Fund. Currently there is a 10-year plan in place to slowly transition the Street Division to be funded completely by the General Fund, with all B&C dollars going toward road improvements.

Public and Non-Profit Partnerships

Employ volunteerism to build bridges between residents.

- Identify existing volunteer opportunities and develop others to address community challenges while building bridges between residents.

Ensure that residents are aware of public government and private non-profit agencies, the assistance that they provide, and the volunteer and service opportunities they provide.

- Make residents aware of opportunities to serve others through government and non-profit agencies.

Safety

Rank in the 95th percentile for lowest crime rate among cities with a population exceeding 50,000.

- Work in proactive partnership with neighboring jurisdictions, civic and religious groups, and law-abiding citizens to actively patrol and police neighborhoods.

⇒ FY 2015 budget—In FY 2014 a new police chief was hired in Provo City. One of his priorities is to become more community oriented in the day-to-day policing, with neighborhood beats formed to develop a better relationship with police officers.

⇒ FY 2014 highlight—A new community-based police building has been set up in order to be a more central, open location for citizens to come for help.

Respond, mitigate, and exceed national standards for all emergency situations, whether accidental, natural, or man-made.

- Improve surveillance and monitoring of crime, disaster, and other emergencies through the enhancement of infrastructure.

Continue to support and promote safety education and prevention programs, enhance departmental communication within the city and with other agencies, and develop a comprehensive plan for dealing with natural disasters.

- Safeguard citizens through aggressive fire prevention and public education programs that instill the value of preparedness.
- Prepare for unexpected natural and man-made events, while actively teaming with regional public agencies, volunteer organizations, and the private sector to support, respond, relieve and provide recovery for disasters.

⇒ FY 2014 highlight—Provo City employees, administrators, and other community leaders are attending emergency management training in Emmittsburg, Maryland, in order to be trained in the event of a major disaster. This training will allow officials to create procedures safeguarding the City and the citizens in the event of a major disaster.

⇒ FY 2015 budget—The Fire Department will continue to fund an emergency management coordinator who will work with City residents and officials on CERT training and other emergency management training.

Transportation and Mobility

Promote easier navigation with appropriate signage throughout the city.

- Create attractive signs with the new branding image that would enhance Provo City.

⇒ FY 2014 budget—City leaders have awarded a contract to begin construction and installations of signs. Budget is available in the Economic Development specifically for wayfinding.

Create walkable areas throughout the city. Walkable areas should be attractive, providing adequate lighting, a sense of safety, appropriate crossings, and social nodes.

- Implement the goals and objective related to trails throughout the city in the Parks Master Plan.

Unity

Provide growth opportunities for the senior population of all cultural groups.

- Provide classes for seniors to develop talents, skills, and knowledge.

⇒ FY 2015 budget—Classes for senior citizens in all walks of life are available at both the Provo Recreation Center and the Provo Library.

Governance

Make local government as transparent and as easy to access as possible by citizens.

- Enhance government services to citizens by creating convenient one-stop service centers in government buildings and online.

⇒ FY 2014 highlight—Our Customer Service Division or 311 has been able to centralize more of the services provided by different departments, creating a more one-stop visit to the City Center. Fingerprinting and airport badging were started in Customer Service in FY 2014, which prevents visits to multiple departments.

Create and maintain balanced and sustainable financial plans and government budgets that keep taxes and utilities fair and competitive while still maintaining quality services and cost-effective management of our community's infrastructure.

- Develop models of balancing government revenues and expenditures so that government budgets are sustainable over the long term.

Informational Section

Basis of Budgeting

This budget document is prepared using the modified-accrual basis for all funds, the same basis used to prepare the City's financial statements in the Comprehensive Annual Financial Report. The modified accrual method is a governmental accounting method where revenue is recognized when it becomes measurable and available. Expenditures are typically recognized in the period in which the liability is incurred. Budgets are prepared annually, with regular review with each department director. All funds included in the budget book are legally appropriated by the Municipal Council.

Budget Administration and Methodology

Provo City's Finance Division in the Administrative Services Department assists the Mayor in preparing the city's budget, following regulations from the Utah State Auditor's Office and within approved guidelines listed in the Utah Municipal Code 10.6 Uniform Fiscal Procedures for Utah Cities. The budget team works closely together to present to the Municipal Council a balanced budget. The balanced budget methodology means that revenue is greater than expenditures, revenue equals expenditures, or revenue and appropriated fund balance equals expenditures. An approved budget is required for any fund that will have expenditures throughout the year. Further budget policies and processes will be discussed throughout the budget book.

Budget Preparation

Preparation for the Fiscal Year 2015 budget began in December 2013 with the Mayor, CAO and administrative budget team looking at early revenue forecasts, retirement/insurance costs and other expenses and department needs for the Fiscal Year 2015. The administrative budget team presented budget and financial training to the Municipal Council members that included four two-hour training sessions that covered the following topics: Governmental accounting, financial reporting relating to the Comprehensive Annual Financial Report (CAFR), Single Audit Report, Popular Annual Financial Report (PAFR) and Quarterly Report, Fiscal Year 2014 Budget document in detail, and Principles of Financial Management. The administrative budget team met with City administration on a bi-weekly basis to continually review updated revenue forecasts, budget shortfalls and other challenges.

Budget Approval

Once the budget process is complete, the Mayor presents the completed budget to the Municipal Council by the first Tuesday in May. The Council then reviews the budget and presents any questions or concerns to administration. Two public hearings are held in the month of June during regularly scheduled council meetings. Per Utah State Code, the budget must be adopted by resolution by June 22nd of each fiscal year, unless the City is planning on Truth in Taxation. If the city holds a Truth in Taxation hearing, the budget must be adopted by August 17th. Once the budget is adopted, this becomes the legal working budget for each department/division in the city.

The budget resolution presented to the council provides the budget staff with the ability to make changes to the budget throughout the fiscal year. The resolution provides for the following:

- Authorization to carry outstanding encumbrances and project/grant balances from one fiscal year to the next, and authorization to re-appropriate with the Mayor's approval.
- Projects within the capital improvement funds cannot be deleted, changed in budget amount by more than 10% of the original cost or $50,000, whichever is less, or new projects added without approval from the Municipal Council.
- Authorization to move budget appropriations along with needed expenditure adjustments including capital labor from the individual enterprise funds to the corresponding capital improvement fund in conjunction with the capital expenditure.
- Mayor is authorized to increase appropriations for revenues in excess of the adopted budget in the following areas: Police & Fire reimbursable overtime, medical supply inventory, grants, cemetery fees received in Parks & Recreation CIP Fund, Winterfest sales and donations, lease and interest revenue, new development street signs and street overlays, impact fees, aid-to-construction, reimbursements, revenues in self-sustaining funds and donations.
- Mayor is authorized to transfer excess fund balances of funds subsidized by the General Fund, Justice Court, and Trust and Agency back to the General Fund.

Budget Presentation

Each fund or department's financial report includes three years of actuals, the FY 2014 "adjusted" budget and the FY 2015 proposed budget. The adjusted budget includes the FY 2014 adopted budget, any appropriations from the current fiscal year, and carryover from the previous fiscal year, including capital project budgets.

Budget Timeline

December 2013

- Budget status meetings begin

January

- Review revenue forecasts
- Citizen survey
- Review FY2015 budget calendar with committee
- Distribute five-year capital improvement packets to departments
- Distribute payroll schedules and budget worksheets to departments

February

- FY2015 budget instructions presented in Leadership Training
- Five-year capital improvement packets returned to Finance Division
- Review five-year capital improvement packets and budget worksheets with department directors
- Complete five-year capital improvement report for review

March

- Budget worksheets returned to Finance Division
- Deliver five-year capital improvement report to Municipal Council
- Finance Division prepares tentative budget worksheets
- Review department budget worksheets, project current budget deficit/surplus, and other solutions with Administration and Finance Division
- Council trainings

April

- Department goals and achievements due to Finance Division
- Finance Division prepares final tentative documents to be presented to employees and Municipal Council
- Council trainings

May

- Present proposed budget to employees and Municipal Council

June

- Review key budget priorities with Municipal Council
- Review 10-year budget forecast
- Administration and Municipal Council budget sharing
- Adopt budget by June 22nd per State Code
- Submit budget document to Government Finance Officers Association

Principles of Financial Management

This fiscal policy is a statement of the guidelines and goals that will influence and guide the financial management practices for the City of Provo. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management.

Effective fiscal policies:

1. Contribute significantly to the City's ability to insulate itself from fiscal crisis.
2. Enhances short-term and long-term financial credit ability by helping to achieve the highest possible credit and bond ratings.
3. Promotes long-term financial stability by establishing clear and consistent guidelines.
4. Directs attention to the total financial picture of the City rather than single issue areas.
5. Promotes the view of linking long-term financial planning with day-to-day operations.
6. Provides the Municipal Council and citizens with a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.

Following these principles will enhance the City's image and credibility with the public, credit rating agencies, and investors. Many people and businesses who deal with the City (including the rating agencies) take comfort knowing the City adheres to established guiding financial policies.

Policy changes may be needed as the City and its citizen base grow and becomes more diverse and complex. It is important to regularly engage in the process of financial planning including reaffirming and updating these financial guidelines. To these ends, the following fiscal policy statements are presented.

Fund Balance

Fund Balance is the difference between assets and liabilities reported in governmental funds. It is used to measure the net financial resources available to finance future expenditures. The Governmental Accounting Standards Board specifies the classification of fund balance. The components include: 1) non-spendable, 2) restricted, 3) committed, 4) assigned, and 5) unassigned. A definition of these components can be found in the Appendix. These classifications are currently only used in the Governmental Fund types.

Municipalities may accumulate fund balances in any fund. However Utah Code 10-6-116 states the General Fund balance amount must be within the following limits: 5% of total revenues must be maintained as a minimum fund balance, and the accumulation shall not exceed 25% of the total estimated revenue of the General Fund. The fund balance percentage will be calculated using the Utah State Auditors guidelines. The fund balance policy focuses on the assigned and unassigned components of fund balance. Fund balance in excess of 25% should be used to 1) fund one-time expenditures in the current year, 2) prepay existing City debt, or 3) transfer to a capital project fund to be used for capital expenditures.

Governmental Funds

General Fund

1. The General Fund is the primary fund for the City. This fund is used to account for all financial resources not accounted for in other funds.
2. The desired unassigned fund balances at the close of each fiscal year should be between 20-25% of the total budgeted revenues for the following fiscal year.
3. The City's unassigned fund balance will be maintained to provide the City with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing.
4. In the event of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the City there may be a need to appropriate unassigned fund balance below the 25% policy level. In such circumstances, the City will:

a. Take measures necessary to prevent its use in the following fiscal year by increasing fees or taxes and/or decreasing expenditures.

b. Adopt a plan to restore the available fund balances to the policy level within 36 months from the date of the appropriation. If restoration cannot be accomplished within such time period without severe hardship to the City, then the Municipal Council will establish a different but appropriate time period.

5. The unassigned fund balance should not be used to support recurring operating expenditures.
6. The annual budgets for all City funds will be structurally balanced throughout the budget process. Recurring revenue will equal or exceed recurring expenditures in both the Proposed and Adopted Budgets. If a structural imbalance occurs, a plan will be developed and implemented to bring the budget back into balance.
7. The unassigned fund balance can only be appropriated by Municipal Council resolution.

Other Governmental Funds

1. *Special Revenue Funds* - used by the City to account for revenues derived from specific taxes, licenses and inter-governmental grants which are designated to finance particular functions or activities in the City.
2. *Debt Service Funds* - used to account for the accumulation of resources for the payment of general obligation bonds and for the accumulation of special assessments for the payment of special improvement bonds.
3. *Capital Project Funds* - used to account for resources designated to construct governmental capital assets which may require more than one fiscal year for completion.

Proprietary Funds

Enterprise Funds

1. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. Each individual Enterprise Fund has a capital improvement fund associated with it.
2. The existing enterprise funds account for construction; operation; maintenance; related debt; and property, plant and equipment within each fund.
3. Airport, Energy, Golf Course, Sanitation, Storm Drain, Water, Wastewater, Utility Transportation are classified as Enterprise Funds.
4. The desired fund balance at the close of each fiscal year should be 25% of the operating revenues for the following fiscal year.

Internal Service Funds

1. Internal Service Funds are used to account for the financing of services provided by one department to other departments with the City.
2. Customer Service, Employee Benefits, Insurance/Claims, Fleet Management, Vehicle Replacement, Capital Resources, Facility Services, and Computer Replacement, Telecom are classified as Internal Service Funds.
3. The desired fund balance for each fund at the close of each fiscal year should be as listed:
    a. Customer Service - $50,000 with excess being returned to contributing departments.
    b. Employee Benefits - $2 Million with excess being returned to contributing departments.
    c. Insurance/Claims – $1.5 Million minimum with a maximum of $3 Million with excess being returned to contributing departments.
    d. Fleet Management - $200,000 with excess being returned to contributing departments.
    e. Facility Services - $100,000 with excess being transferred to the General Capital Improvement Fund.
    f. Computer Replacement – no limit. Departments are allowed to accumulate up to ½ of their computer replacement needs in this fund.

g. Telecom – no limit. Fund balance will be used to provide a network that meets City needs. Any excess fund balance will be maintained to provide funding for bond payments at the end of the term so the telecom debt service fee may be eliminated early.

Fiscal Planning and Budgeting

The budget is one of the most important documents the City prepares since it identifies the services to be provided and how the services are to be financed.

Budget Process

1. The Mayor shall provide annually a Budget Preparation Schedule outlining the preparation timelines for the proposed budget.
2. Budget packages for the preparation of the budget, including forms and instructions, shall be distributed to City departments to complete. Departments shall prepare and return their budget proposals to the City Budget Officer as required in the Budget Preparation Schedule.
3. The budget that will be submitted by the Administration shall be submitted to the Municipal Council on the first Tuesday in May and will be in compliance with state and City legal requirements.
4. The Municipal Council will budget revenues and expenditures on the basis of a fiscal year which begins July 1 and ends on the following June 30.
5. The City Budget Staff will prepare a budget in accordance with the guidelines established by the Government Finance Officers Association in its Distinguished Budget Award Program.
6. The annual fiscal plan will contain the following:
    a. Revenue estimates by major category
    b. Expenditure estimates by program levels and major expenditure categories
    c. Debt service summarized by issues detailing principal and interest amounts by fund
    d. Proposed personnel staffing level
    e. A detailed schedule of capital projects
    f. Overhead charges allocation methodologies are designed and used to reasonably allocate the cost of internal service fund expenses to line departments; charge for service formulas should be calculated to fairly allocate these internal services costs among line departments and functions.
    g. Any additional information, data, or analysis requested of management by the Municipal Council
7. The Municipal Council will adopt the budget no later than June 22; if a Truth in Taxation hearing is necessary adoption must take place by August 17.

Budget Policies

1. The City will fund current expenditures with current revenues and other resources.
2. The encumbered balances (open purchase orders) will be considered for re-appropriation in the subsequent fiscal year with approval from the Mayor.
3. By City ordinance, funds appropriated for multi-year capital projects will be automatically re-appropriated for the same project in subsequent years until the project is complete.
4. The City will not use debt to fund current operations.
5. The City will maintain a Capital Asset Replacement Schedule which provides a five-year estimate of the funds necessary to maintain and replace the City's capital assets. The Capital Asset Replacement Schedule will be updated as part of the Capital Improvement Program planning process.
6. If a deficit is projected during any fiscal year, the City will take steps to reduce expenditures, increase revenues or, **if a deficit is caused by an emergency**, consider using fund balance, to the extent necessary to ensure a balanced budget at the close of the fiscal year.

7. The Mayor may institute a cessation during the fiscal year on hiring, promotions, transfers, and capital equipment purchases. Such action will not be used arbitrarily and without knowledge and support of the Municipal Council and will allow for exceptions in appropriate areas to comply with emergency needs such as a loss or decline in a major revenue source or natural disaster.
8. Unspent budget may be considered for re-appropriation in the subsequent fiscal year with approval from the Mayor.

Performance and Measurement

1. Budgeting procedures will attempt to identify distinct functions and activities and to allocate budget resources to perform these functions and activities as required.
2. Alternatives for improving the efficiency and effectiveness of the City's programs and the productivity of its employees will be considered during the budget process.
3. Duplication of services and inefficiency in delivery should be eliminated wherever identified. The City will continue to examine alternative service delivery options for all City functions.
4. Performance measurement and productivity indicators will be integrated into the budget process as appropriate.
5. A quarterly report on the status of the General Fund and other major funds will be presented to the Municipal Council within 75 days of the end of each quarter. This report will include a forecast of revenues.
6. Department directors and division heads are required to monitor revenues and control expenditures to prevent exceeding the amount of their total departmental expenditure budget.
7. Annually the Mayor shall submit to the Municipal Council a General Fund Ten-Year Budget Forecast, including revenue and expenditure projections.

Revenues

The City collects revenues from many sources to provide services and meet operational needs. The largest revenue sources are sales taxes, franchise fees and user fees. The structure, fluctuation, and collection of revenues are examined by rating agencies to determine the City's credit quality.

1. The City will strive to maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source.
2. Major revenue sources should provide for the following principles:
    a. Revenue sources should provide appropriate treatment of taxpayers at different economic levels.
    b. Revenue sources should treat taxpayers equally regardless of income or wealth.
    c. Revenue sources should not unduly influence economic decisions by consumers or business except for targeted development or redevelopment programs approved by the Municipal Council.
    d. Revenue administration and enforcement should not absorb an undue percentage of revenue collected.
3. The City will periodically recalculate the full costs of providing services in order to provide a basis for setting the associated service charge or fee. Full cost shall incorporate direct and indirect costs, including operations and maintenance, overhead, and charges for use of capital facilities, thereby setting fees at a level that is related to the cost of producing the good or service, unless otherwise restricted by law. The City will periodically examine current competitive rates and establish new charges and fees as needed and as permitted by law. It is recognized that occasionally competing policy objectives may result in user fee levels that recover only a portion of service costs.
4. The Mayor will provide the Municipal Council with an estimate of the City's revenues annually.
5. The City will pursue intergovernmental aid, including grants, for those programs and activities that address a recognized need and are consistent with the City's long-range objectives, and will attempt to recover all allowable costs associated with those programs.
6. Before accepting grant funds, the following will be reviewed:
    a. Present and future funding requirements.
    b. Cost of administering the funds.

c. Matching funds and requirements to retain positions beyond the grant period.
d. Costs associated with the special conditions or regulations attached to the grant award.

7. When grants are reduced or eliminated, the plan or project it supported will be reduced by a commensurate amount.
8. For an overview of revenues collected see the Appendix in this document, for detail of all fees collected see the Consolidated Fee Schedule at http://www.codepublishing.com/ut/provo/.

Transfers

The City uses the transfer from the enterprise utility funds to the General Fund as a dividend to the taxpayers of Provo for their initial investment in establishing these enterprise funds (return on investment) and in the risk undertaken by the taxpayers in creating these utilities. Investor owned utilities provide a similar return to their investors and allowing such returns has been a long established practice in rate setting.

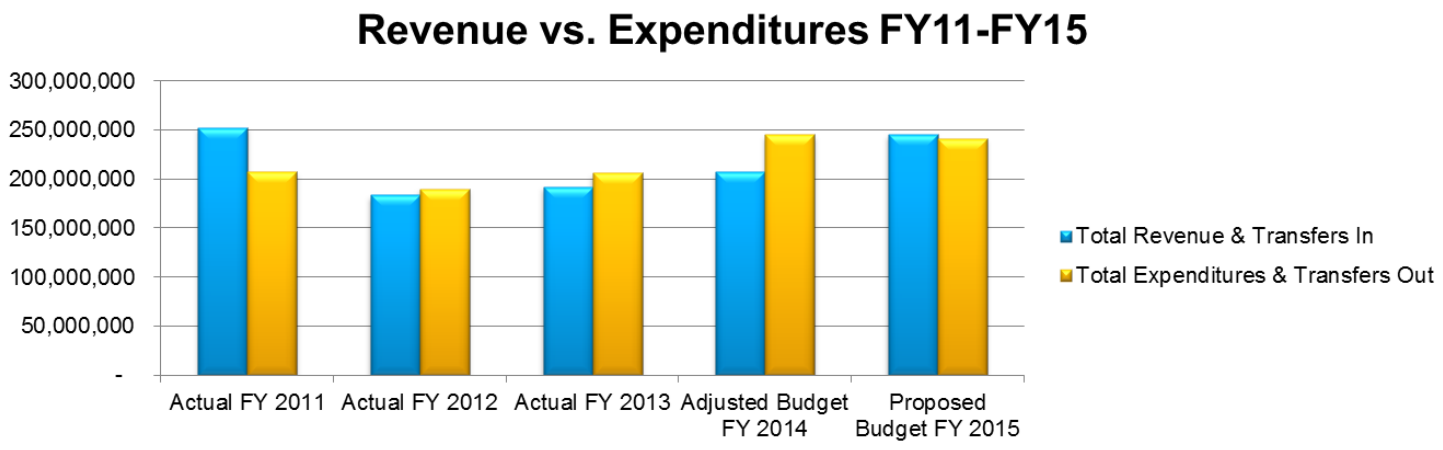
1. Transfers from
    a. Enterprise utility funds provide a transfer of 11% of utility sales to the General Fund each fiscal year.
    b. Additional transfers may be approved by the Municipal Council but should not be considered a long-term revenue source for the General Fund
    c. The Justice Court collects fines from traffic, parking and criminal cases. The fines are collected to recover a portion of the costs incurred by the Police and Legal Departments. As a result, a transfer is made to the General Fund after expenses are covered during the fiscal year.
2. Transfer to
    a. The General Fund provides transfers to various departments for debt service, lease payments and operating subsidies.
    b. Current funds receiving an annual subsidy from the General Fund are: Airport, Airport Capital Improvement Fund, Golf Course, Peaks Ice Area, and Covey Center for the Arts.

Other Budget Information

All City budgets are included in this budget book, with the exception of the Storm Water Service District and the Provo Redevelopment Agency. Those budgets are approved separately by the governing boards of those entities. The budgets are included in the Appendix at the end of this book.

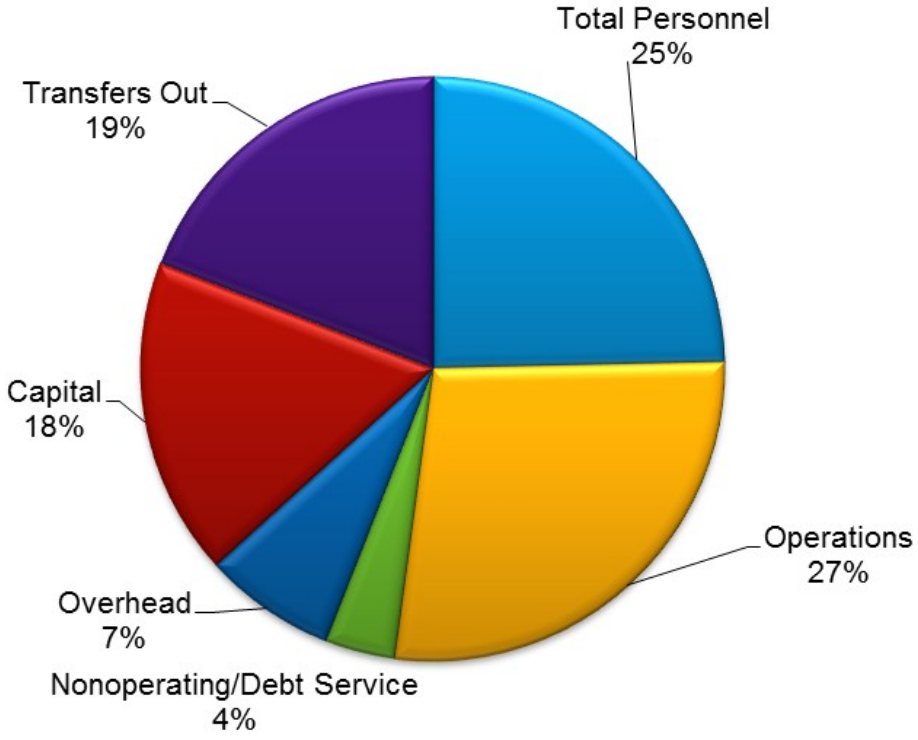
Financial Information

All Funds	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenues					
Utility Sales	$ 69,427,216	$ 78,122,890	$ 83,379,184	$ 85,209,610	$ 86,976,880
Sales Tax	13,996,455	14,910,351	15,461,642	15,863,000	15,979,210
Chargeback	8,136,106	10,044,019	13,720,930	14,481,770	15,159,878
Property Tax	11,240,718	12,698,024	13,279,365	13,047,569	13,317,972
Franchise Fee	7,716,189	8,435,172	8,942,802	9,277,533	9,345,325
Fees	12,385,550	11,527,338	12,832,336	12,234,465	15,397,726
Grants	3,859,476	6,663,747	4,925,247	12,149,692	12,599,000
Telecom Debt Charge	-	2,117,723	3,291,823	3,216,000	3,216,000
B&C Roads	3,073,125	2,947,919	3,060,622	2,962,156	3,060,622
Miscellaneous	9,943,708	5,050,761	4,274,047	5,393,743	2,137,365
Other Tax	977,252	961,074	1,021,319	1,050,261	1,075,000
License	620,182	562,793	739,385	599,250	649,250
Principal/Interest Income	4,149,555	3,784,261	2,879,721	648,222	407,180
Land Sales	1,102,500	201,385	290,650	443,162	-
Bond Proceeds	45,180,000	-	-	-	20,000,000
Transfers In	60,955,362	25,810,565	24,300,245	30,701,963	46,462,625
Total Revenue & Transfers In	252,763,394	183,838,022	192,399,318	207,278,396	245,784,033
Expenditures					
Personnel					
Salaries	$ 32,123,906	$ 33,827,838	$ 34,926,749	$ 37,304,188	$ 38,725,591
Benefits	13,968,272	15,159,379	17,122,459	19,596,903	20,790,956
Total Personnel	46,092,178	48,987,217	52,049,208	56,901,091	59,516,547
Operations	58,700,090	56,105,239	58,773,223	66,841,569	66,234,213
Nonoperating/Debt Service	19,192,447	12,866,241	13,077,891	14,002,420	9,335,415
Overhead	11,212,361	12,497,716	16,683,364	17,508,151	17,638,219
Capital	11,560,701	35,532,339	41,439,554	59,226,494	42,479,360
Transfers Out	60,751,985	24,906,216	24,070,070	30,723,165	46,140,135
Total Expenditures & Transfers Out	$ 207,509,762	$ 190,182,960	$ 206,093,310	$ 245,202,890	$ 241,343,889
Net Change in Fund Balance	$ 45,253,632	$ (6,344,938)	$ (13,693,992)	$ (37,924,494)	$ 4,440,144

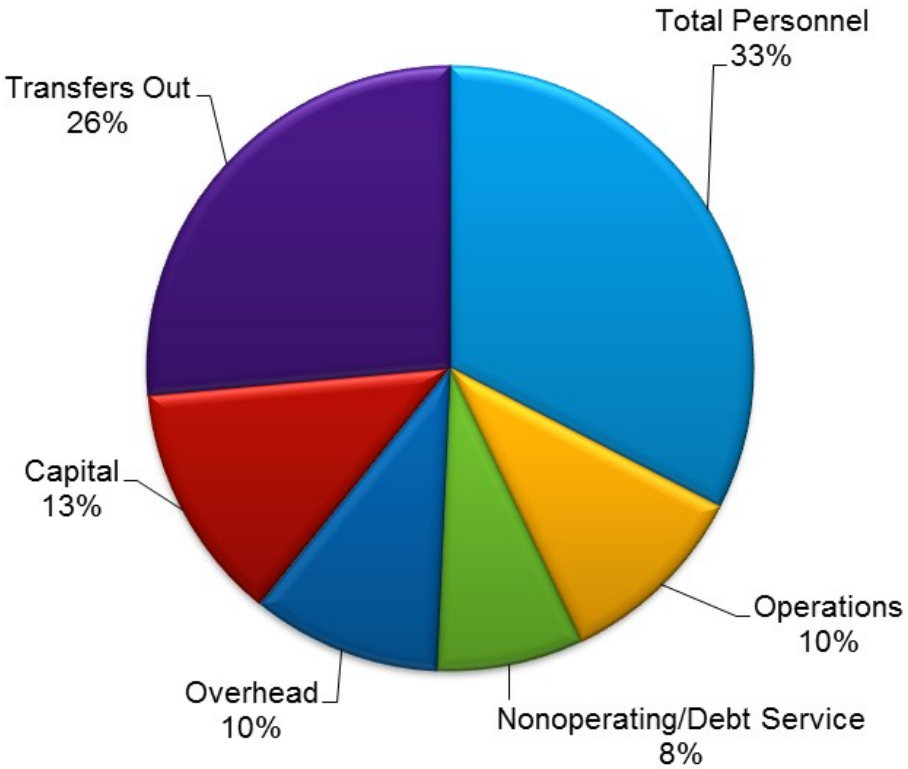


Total expenditures above include the cost of purchased power from Utah Municipal Power Agency, which is included in the Operations category. On the following page, total expenditures are compared both with the purchased power cost and without the purchased power cost.

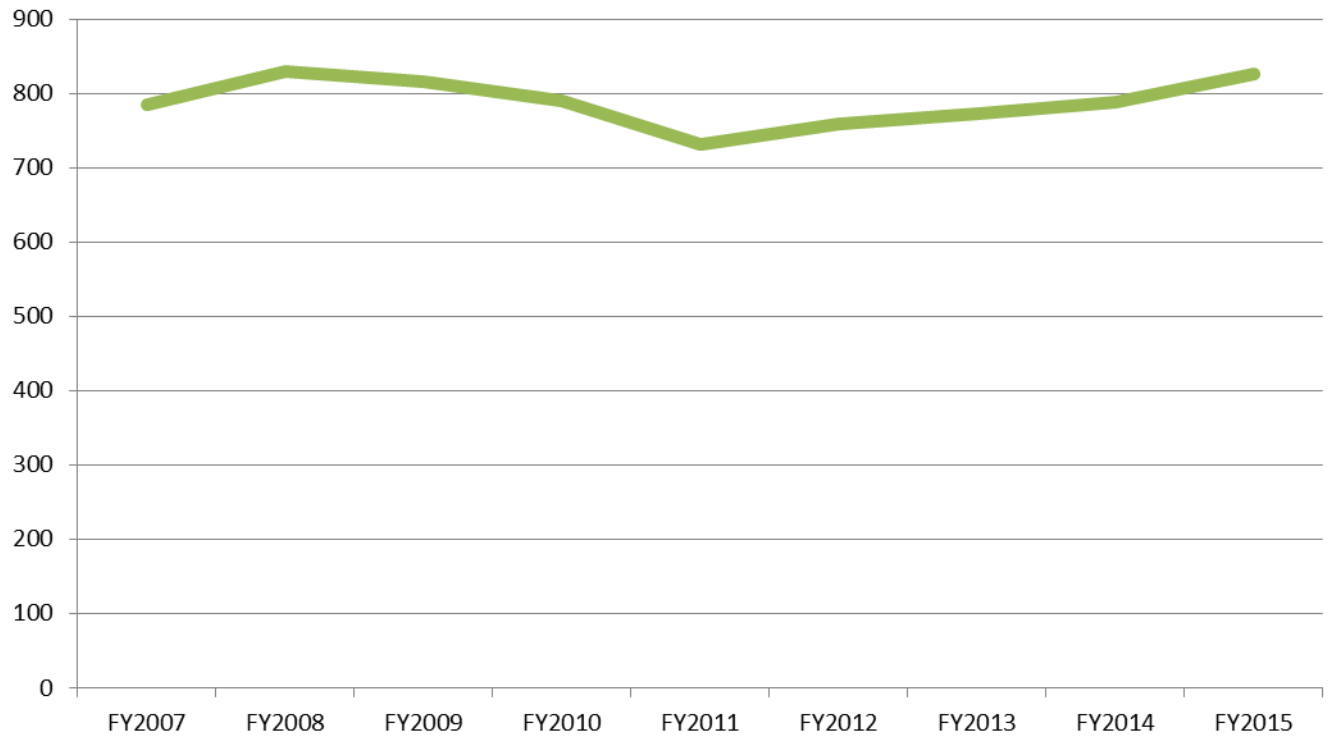
Proposed Budget FY 2015



Proposed Budget FY 2015 (without Purchased Power)



FTE Summary - All Funds - FY2007 to FY2015



FTE Summary FY 2007 - FY 2015									
Fund	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
General Fund	496.02	515.03	515.27	494.52	463.52	478.90	488.67	502.35	537.06
Justice Court	-	15.00	11.00	12.00	13.88	13.87	12.75	12.75	12.63
Emergency Response	6.00	6.00	6.00	8.00	9.04	9.02	9.03	9.03	7.03
Media Services	-	2.44	4.44	4.44	3.04	3.03	3.10	2.63	-
Library	52.38	52.38	52.38	51.88	51.33	53.15	53.18	52.07	57.60
Arts Council	3.57	8.94	12.83	11.58	11.11	11.11	11.12	11.12	10.00
Golf	7.91	7.91	7.91	7.91	7.65	7.68	7.69	7.69	7.69
Water	33.40	33.40	34.40	34.00	30.73	32.10	32.10	32.35	36.00
Wastewater	27.56	27.56	27.56	27.56	26.56	27.56	27.55	27.80	27.80
Energy	101.64	102.08	103.09	100.10	82.64	86.76	65.01	63.01	64.46
Telecommunications	16.25	19.00	-	-	-	-	1.00	1.00	-
Airport	2.00	2.00	2.00	2.00	2.00	3.65	3.65	3.65	3.65
Sanitation	14.41	15.41	15.41	16.41	16.21	16.21	14.21	13.56	13.56
Customer Service	-	-	-	-	-	-	27.67	31.55	31.45
Insurance/Claims	-	-	-	-	-	-	1.00	1.00	1.00
Employee Benefits	-	-	-	-	-	-		0.63	0.66
Vehicle Maintenance	10.75	10.75	10.75	10.75	7.00	8.00	8.00	8.00	8.00
Facilities	12.30	12.30	12.30	9.00	7.00	7.00	7.00	7.50	7.50
Total FTEs	784.19	830.20	815.34	790.15	731.71	758.04	772.73	787.69	826.09

In FY 2015 total FTEs increased by 38.37. The largest increase in FTEs occurred in the General Fund, primarily in the Parks and Recreation Department relating to the increase in staffing corresponding to the increase in usage. Other minor changes occurred within other funds in FY 2015.

FY2015 Proposed Budget by Fund					
Fund	Revenue	Transfers In	Expenditures	Transfers Out	Change in Fund Balance
General Fund	43,382,469	10,347,761	(50,684,418)	(3,045,812)	-
Enterprise Funds					
Airport	400,000	291,611	(653,901)	(37,710)	-
Energy	72,437,610	-	(56,811,348)	(15,626,022)	240
Golf Course	687,047	144,540	(831,587)	-	-
Sanitation	4,450,000	-	(4,153,858)	(609,800)	(313,658)
Utility Transportation	2,067,515	-	(2,067,515)	-	-
Wastewater	16,025,000	-	(4,338,230)	(11,363,820)	322,950
Water	19,212,800	583,820	(6,616,952)	(13,790,400)	(610,732)
Total Enterprise Funds	115,279,972	1,019,971	(75,473,391)	(41,427,752)	(601,200)
Capital Improvement Funds					
Airport	11,705,000	332,554	(11,744,020)	-	293,534
B&C Road	-	1,946,901	(1,946,901)	-	-
Energy	554,035	4,993,065	(5,547,100)	-	-
Engineering	120,000	-	(195,000)	-	(75,000)
Parks & Recreation	940,000	585,000	(1,525,000)	-	-
Sanitation	-	150,000	(480,000)	-	(330,000)
Wastewater	200,000	10,120,000	(4,395,100)	-	5,924,900
Water	150,000	12,785,000	(13,435,000)	-	(500,000)
Total Capital Improvement Funds	13,669,035	30,912,520	(39,268,121)	-	5,313,434
Special Revenue Funds					
Arts Council	451,558	335,428	(786,986)	-	-
Performance	260,000	-	(260,000)	-	-
Emergency Response	702,000	-	(766,045)	-	(64,045)
Justice Court	1,847,800	-	(1,402,396)	(445,404)	-
Library	3,909,836	-	(4,115,828)	-	(205,992)
Trust & Agency	13,000	-	(13,000)	-	-
Family Games	75,000	-	(71,500)	-	3,500
Winterfest	31,000	13,000	(44,000)	-	-
Total Special Revenue Funds	7,290,194	348,428	(7,459,755)	(445,404)	(266,537)
Debt Service					
Telecom	1,140	3,216,000	(3,217,140)	-	-
General	5,055,206	169,559	(4,758,157)	(466,608)	-
Total Debt Service Funds	5,056,346	3,385,559	(7,975,297)	(466,608)	-
Internal Service Funds					
Capital Resource	441,189	-	(441,189)	-	-
Customer Service	2,734,644	94,332	(2,828,976)	-	-
Employee Benefits	2,463,895	-	(2,463,895)	-	-
Equipment Replacement	3,487,447	354,054	(3,262,054)	-	579,447
Facility Services	825,829	-	(825,829)	-	-
Telecom	490,000	-	(490,000)		-
Insurance/Claims	1,036,883	-	(1,036,883)	-	-
Vehicle Management	2,993,946	-	(2,993,946)	-	-
Total Internal Service Funds	14,473,833	448,386	(14,342,772)	-	579,447
Total - All Funds	199,151,849	46,462,625	(195,203,754)	(45,385,576)	5,025,144

General Fund Information

The General Fund is the primary fund for the City. This fund is used to account for all financial resources not accounted for in other funds. The departments/divisions included in the General Fund are the Municipal Council, Mayor's Office, Administrative Services (Human Resources, Information Systems, Finance, Recorder), Community Development, Economic Development, Media/Web Services, General Services, Fire, Police, Parks and Recreation, Engineering, and Streets.

Revenue

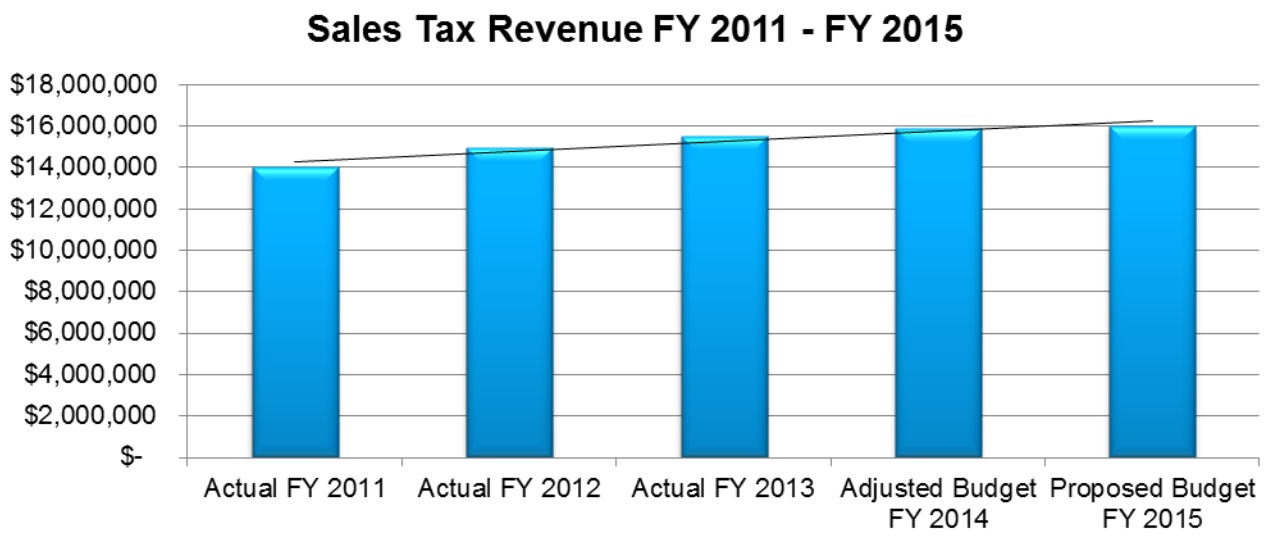
Revenue for the city can be classified into three major sources: taxes, transfers in, and fees. Taxes consist of sales tax, property tax, and road tax. Fees include inspection fees, franchise fees, user fees, parks fees, business licenses, apartment licenses, and other fees. Transfers in include transfers from the enterprise funds and the Justice Court. Other sources of revenue include intergovernmental revenues, grants, interest income, land sales, and other miscellaneous revenue. Revenue projections are done using trend analysis for those revenues that are not flat. Trend analysis generally includes a ten-year review of revenues received.

Taxes

Sales Tax

The largest source of revenue (30%) for the General Fund is sales tax. Sales tax for FY 2015 is budgeted at $15.9 million, a .7% increase from the projected sales tax for FY 2014. City administration is hopeful that the upward trend continues. Provo City has consistently been named one of the best cities to do business in the United States, and Provo City is always looking for new businesses to help bolster the economy further.

General Fund Summary	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015	% of Total
Revenues						
Sales Tax	$ 13,996,455	$ 14,910,351	$ 15,461,642	$ 15,863,000	$ 15,979,210	30%
Transfers In	8,542,312	8,781,742	9,191,508	10,103,341	10,347,761	19%
Franchise Fee	7,716,189	8,435,172	8,942,802	9,277,533	9,345,325	17%
Fees	3,298,534	4,192,445	5,114,720	6,222,936	6,962,370	13%
Property Tax	4,464,624	4,648,587	4,629,737	4,687,365	4,752,180	9%
Road Tax	3,073,125	2,947,919	3,060,622	2,962,156	3,060,622	6%
Other Revenue	5,178,589	4,510,379	4,951,641	4,553,202	3,282,762	6%
Total Revenue & Transfers In	46,269,828	48,426,595	51,352,672	53,669,533	53,730,230	

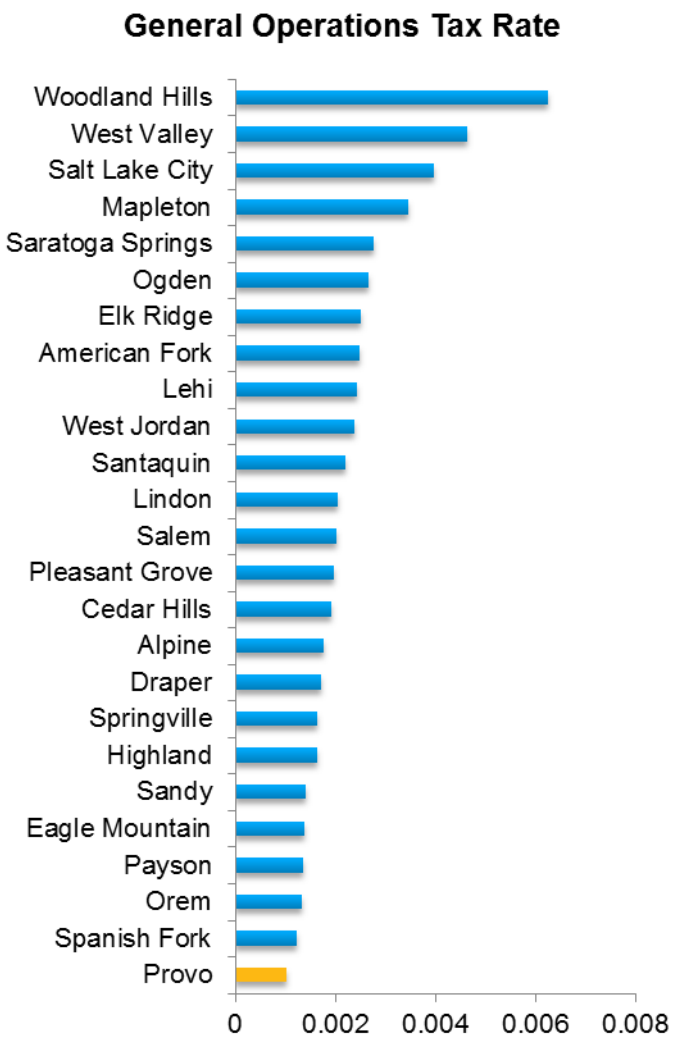


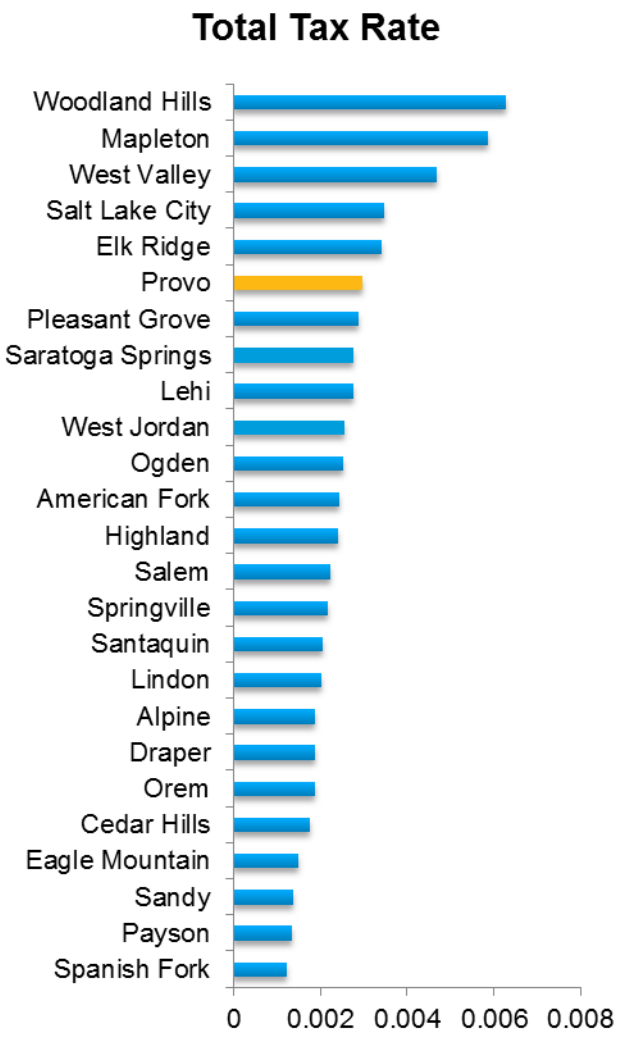
Property Tax

Property tax is the second largest source of tax revenue for Provo City. The City has three separate property tax levies that are imposed—general operations, library, and debt service. The general operations levy assists in paying for public safety, parks and recreation and other General Fund operations. The library levy pays for the operations of the Provo City Library. The debt service levy pays the principal and interest on the General Obligation bonds that Provo City has outstanding—detail about the bonds outstanding are included in the Debt Service section of this book. The rates used below are the certified 2013 rates.

Levy	Rate
General Operations	0.001035
Bond Obligations	0.001155
Library Operations	0.000766
Total Property Tax Rate	0.002956

Below is a comparison of property tax rates, total and only general operations, for all cities in Utah County and comparable cities in surrounding counties.





The total Property Tax budget includes ad valorem taxes and motor vehicle tax collections, which are not included in the City's total Property Tax levy.

Other Taxes

Other taxes included in the FY 2015 budget are the lodging tax and B&C Road taxes. Lodging tax pays for General Fund functions. The Road Tax pays for road maintenance throughout Provo City. This tax is received in the General Fund, and a transfer is done to the B&C Capital Improvement Fund to pay for these expenses.

Transfers In

Transfers in account for 19% of the total revenue for the General Fund. Enterprise funds transfer 11% of their utility sales to the General Fund—10% for general operations and 1% to help pay for road maintenance in the Streets Division. The Justice Court also transfers in excess revenue for general operations in the General Fund.

Fees

Franchise Fees

Franchise fees account for 17% of the total General Fund revenue. State law authorizes cities to collect up to 6% on utilities operating within city boundaries. In FY 2015 there is a budgeted increase in franchise fee revenue of .7%, which is in direct correlation to the increase in utility rates from Provo City utilities, as well as increases in rates for other privately owned utilities.

Other Fees

The other fees account for 13% of the total revenue in aggregate, but each fee individually is a smaller percentage of the total revenue. This revenue includes fees generated by the Community Development Department (building permits, planning and zoning fees, inspection fees, and other fees pertaining to building), fees generated by the Parks and Recreation Department (recreation center fees, sports participation fees, etc.), and fees generated by the Public Safety Departments (ambulance fees, commuting fees, etc.).

Other Revenue

Other revenue accounts for 6% of the total revenue for the General Fund. This category includes grant and intergovernmental revenue, land sales, interest income, and miscellaneous revenue.

Expenses

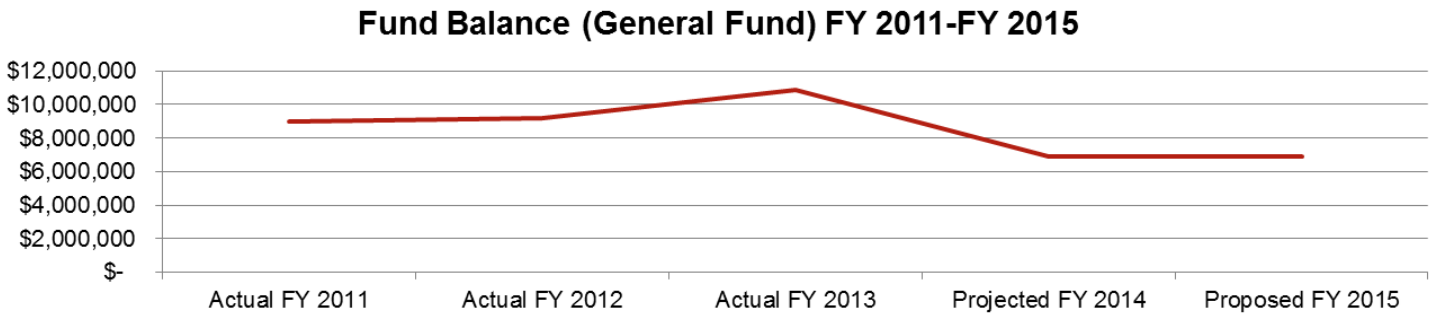
The FY 2015 General Fund budget presents a balanced budget. Expenses are analyzed each fiscal year by the Finance Division and reviewed by the department directors. The largest expense in the General Fund is personnel (salaries and benefits).

Budget Highlights

- Personnel expenses increased due to a 2.5 percent merit increase, market study adjustments, a 7 percent increase in retirement, and an 6.8 percent increase in medical insurance.
- Overhead expenses include costs for employee benefits, vehicle replacement, vehicle fuel and repairs, utility charges, and facility maintenance charges.
- Transfers out decreased due to subsidies in the General Fund.
- The decrease in Operations in FY 2015 is due to grant awards in Public Safety and other prior year carryovers.

General Fund Summary	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015	% of Total
Personnel	30,569,490	32,705,633	34,625,920	37,541,205	39,041,446	73%
Operations	4,599,623	4,756,504	4,636,033	6,861,067	4,577,730	9%
Nonoperating/Debt Service	-	113,298	-	17,000	13,500	0.03%
Overhead	5,054,771	5,847,537	6,771,275	7,384,888	6,968,199	13%
Capital	277,542	159,107	268,121	131,768	83,543	0.16%
Transfers Out	3,616,782	4,662,548	3,383,342	4,025,938	3,045,812	6%
Total Expenditures & Transfers Out	$ 44,118,208	$ 48,244,627	$ 49,684,691	$ 55,961,866	$ 53,730,230	

General Fund Fund Balance Summary Five-Year						
General Fund	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Transfers Out	Ending Fund Balance
Actual FY 2011	$ 6,849,313	$ 37,727,516	$ 8,542,312	$ (40,501,422)	$ (3,616,782)	$ 9,000,937
Actual FY 2012	9,000,937	39,644,883	8,781,742	(43,582,077)	(4,662,548)	9,182,937
Actual FY 2013	9,182,937	42,161,164	9,191,508	(46,301,349)	(3,383,342)	10,850,918
Projected FY 2014	10,850,918	43,566,192	10,103,341	(53,570,444)	(4,025,938)	6,924,069
Proposed FY 2015	6,924,069	43,382,469	10,347,761	(50,684,418)	(3,045,812)	6,924,069



General Fund Summary	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenues					
Sales Tax	$ 13,996,455	$ 14,910,351	$ 15,461,642	$ 15,863,000	$ 15,979,210
Franchise Fee	7,716,189	8,435,172	8,942,802	9,277,533	9,345,325
Fees	3,298,534	4,192,445	5,114,720	6,222,936	6,962,370
Property Tax	4,464,624	4,648,587	4,629,737	4,687,365	4,752,180
B&C Roads	3,073,125	2,947,919	3,060,622	2,962,156	3,060,622
Chargeback	1,455,175	1,343,459	1,355,155	1,377,819	1,614,294
License	620,182	562,793	739,385	599,250	649,250
Grants	1,288,558	1,664,282	1,573,494	1,527,200	234,000
Miscellaneous	367,129	394,091	695,947	596,910	379,456
Other Tax	291,415	288,664	349,540	325,261	350,000
Interest Income	53,630	55,735	47,047	55,762	55,762
Land Sales	1,102,500	201,385	191,073	71,000	-
Transfers In	8,542,312	8,781,742	9,191,508	10,103,341	10,347,761
Total Revenue & Transfers In	46,269,828	48,426,625	51,352,672	53,669,533	53,730,230
Expenditures					
Personnel					
Salaries	$ 21,192,747	$ 22,437,541	$ 23,099,785	$ 24,524,261	$ 25,275,941
Benefits	9,376,746	10,268,095	11,526,135	13,016,944	13,765,505
Total Personnel	30,569,490	32,705,633	34,625,920	37,541,205	39,041,446
Operations	4,599,622	4,756,505	4,636,033	8,495,583	4,577,730
Nonoperating/Debt Service	-	113,298	-	17,000	13,500
Overhead	5,054,768	5,847,534	6,771,275	7,384,888	6,968,199
Capital	277,542	159,107	268,121	131,768	83,543
Transfers Out	3,616,782	4,662,548	3,383,342	4,025,938	3,045,812
Total Expenditures & Transfers Out	$ 44,118,208	$ 48,244,625	$ 49,684,691	$ 57,596,382	$ 53,730,230
Beginning Fund Balance	$ 6,849,313	$ 9,000,933	$ 9,182,933	$ 10,850,914	$ 6,924,065
Ending Fund Balance	$ 9,000,933	$ 9,182,933	$ 10,850,914	$ 6,924,065	$ 6,924,065

General Fund Summary by Department	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenues					
Sales Tax	$ 13,996,455	$ 14,910,351	$ 15,461,642	$ 15,863,000	$ 15,979,210
Franchise Fee	7,716,189	8,435,172	8,942,802	9,277,533	9,345,325
Fees	3,298,534	4,192,445	5,114,720	6,222,936	6,962,370
Property Tax	4,464,624	4,648,587	4,629,737	4,687,365	4,752,180
Road Tax	3,073,125	2,947,919	3,060,622	2,962,156	3,060,622
Other Revenue	5,178,589	4,510,409	4,951,641	4,553,202	3,282,762
Total Revenue	37,727,516	39,644,883	42,161,164	43,566,192	43,382,469
Transfers In					
Transfer from Energy	5,368,729	6,032,164	6,486,740	7,307,347	7,416,957
Transfer from Water	731,079	795,557	907,293	931,040	1,005,400
Transfer from Wastewater	474,156	529,670	530,973	583,000	660,000
Transfer from Sanitation	312,200	389,116	410,120	462,000	459,800
Transfer from Storm Drain	201,118	229,600	230,176	258,500	310,200
Transfer from Justice Court	1,455,030	633,652	540,516	465,066	445,404
Transfer from Debt Service	-	-	85,690	96,388	-
Transfers from Other Funds	-	171,983	-	-	50,000
Total Transfers In	8,542,312	8,781,742	9,191,508	10,103,341	10,347,761
Total Revenue & Transfers In	46,269,828	48,426,625	51,352,672	53,669,533	53,730,230
Expenditures					
Police	13,061,004	14,117,507	15,174,936	16,430,495	15,912,029
Parks	6,496,123	6,479,396	6,996,733	9,190,914	9,263,307
Fire	7,835,257	8,311,069	8,574,848	8,841,769	8,906,532
Information Systems	2,020,219	2,307,256	2,414,702	2,609,464	2,410,533
Community Development	1,829,611	2,011,355	1,946,644	2,255,380	2,175,592
Streets	1,544,234	1,724,848	1,844,554	1,890,864	2,009,390
Engineering	1,340,135	1,468,160	1,764,306	1,846,620	1,721,334
General Services	1,144,955	1,202,359	1,326,271	3,575,190	1,492,606
Attorney's Office	1,031,562	1,200,965	1,246,390	1,315,415	1,356,769
Finance	1,224,508	1,296,985	1,281,455	1,333,993	1,342,633
Mayor's Office	966,214	1,041,533	1,091,180	1,109,750	1,132,622
Human Resources	786,713	823,838	875,327	947,073	947,862
Municipal Council	709,641	798,514	818,868	926,995	924,002
Economic Development	533,798	798,295	945,136	1,296,522	767,207
Media/Web Services	-	-	-	-	322,000
Total Expenditures	40,523,974	43,619,543	46,301,350	53,570,444	50,684,418
Transfers Out					
Transfer to Media Services	143,432	85,717	153,313	142,817	-
Transfer to Covey Center	443,939	302,007	249,198	408,935	335,428
Transfer to Justice Court	-	-	-	219,775	-
Transfer to Winterfest	13,000	13,000	13,000	13,000	13,000
Transfer to Tax Increment	77,740	-	-	-	-
Transfer to Debt Service	379,036	75,241	106,450	67,412	-
Transfer to General CIP	-	314,980	450,600	-	-
Transfer to B&C Roads	1,475,793	1,237,254	1,302,867	1,971,307	1,946,901
Transfer to Engineering CIP	-	1,164,000	-	-	-
Transfer to Parks CIP	500,000	335,000	69,288	195,000	-
Transfer to Econ/Comm Dev	-	310,382	-	-	-
Transfer to Golf	102,296	156,118	167,832	159,241	144,540
Transfer to Golf CIP	-	-	47,611	-	-
Transfer to Customer Service	-	-	152,300	139,844	94,332
Transfer to Airport	10,778	243,165	244,209	339,553	291,611
Transfer to Airport CIP	85,000	25,000	20,000	15,000	20,000
Transfer to Vehicle Management	363,220	363,220	406,674	354,054	200,000
Total Transfers Out	3,594,234	4,625,084	3,383,342	4,025,938	3,045,812
Total Expenditures & Transfers Out	44,118,208	48,244,627	49,684,692	57,596,382	53,730,230
Net Change in Fund Balance	2,151,620	181,998	1,667,980	(3,926,849)	-
Beginning Fund Balance	6,849,313	9,000,933	9,182,931	10,850,912	6,924,063
Ending Fund Balance	$ 9,000,933	$ 9,182,931	$ 10,850,912	$ 6,924,063	$ 6,924,063

General Fund Departments

Municipal Council

Department Function

- The Municipal Council is the legislative branch and policy making body of Provo City. The Council, through the adoption of ordinances and resolutions, establishes laws, sets policy, oversees the budget, provides opinion on the administrative branch's execution of the law, and approves long-term contracts and commitments of City resources. The Council annually supervises the independent financial audit and performance audits of the City's affairs. Council staff provides policy analysis, legal counsel and administrative support for the Council's legislative activities and provides the public with access to the Provo City ordinances, resolutions, agendas, minutes, and adopted policies. In addition, an extensive volunteer Neighborhood Program is administered through the Council Office.

Department Goals

- Continue to provide responsive, responsible, and transparent government.
- Continue development and implementation of policies that lead to a structurally balanced and sustainable budget for the next decade.
- Review legislation, appropriation, and policy against established policy, such as Council Intent Statements, Vision 2030, and the General Plan and adopted Master Plans.
- Through a strategic planning process, develop a policy governance model for developing City and Council policies and for regular reporting on their implementation.
- Establish regular independent budget review, benchmarking and performance audits of city departments and divisions.

Department Accomplishments

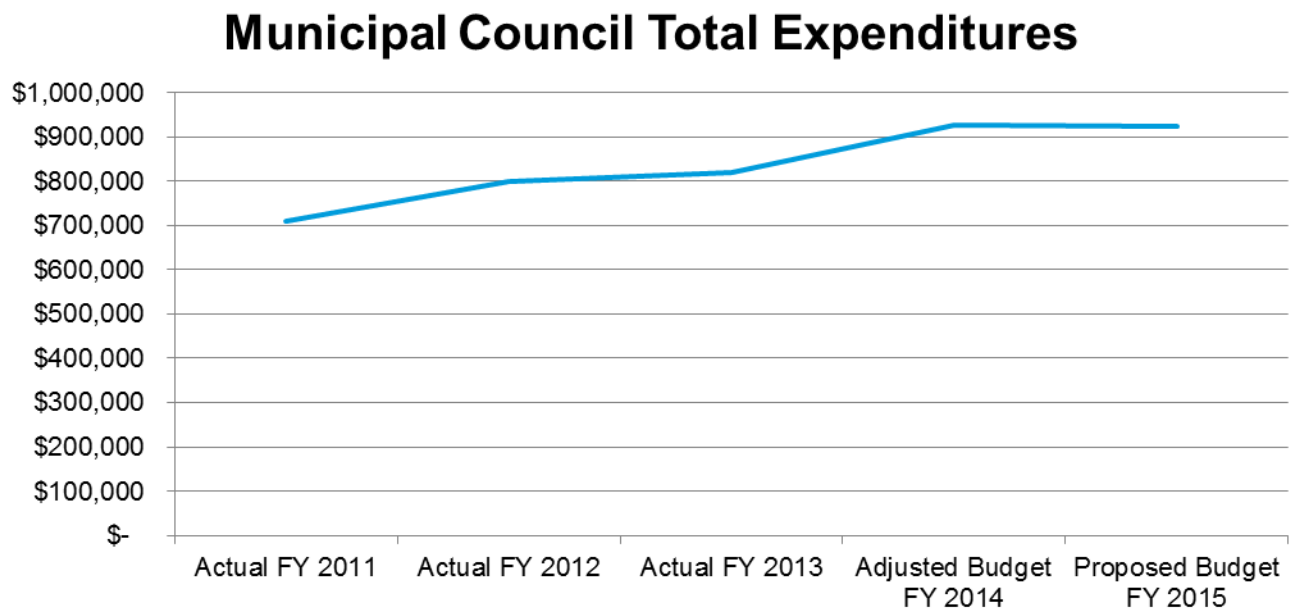
- Utilizing SIRE, the finalization of the internal legislative workflow across city departments allows for increased accountability, internal review by appropriate departments, and allows Council staff to provide independent analysis in a systematic and timely manner.
- Increased communications via social media and the broadcasting of Council Work Meeting to the public via Google Hangouts/YouTube.
- The completion of a Fire Department Benchmarking Study in partnership with the Utah Valley University Center for Corporate and Community Relationships.
- Established policy governance framework for staff evaluation of proposals.
- Assisted the Municipal Council in an effective public engagement campaign to evaluate and received feedback on the proposed, and subsequently adopted, Transportation Utility Fund, including hosting Digital Town Hall meetings.
- Deployed new Council website in conjunction with administrative rollout.

Budget Highlights

- In FY 2014 the Municipal Council cut a full-time position into two part-time positions to save money. As the needs of the Municipal Council have changed, this full-time position has been included in the FY 2015 budget and replaces the two part-time positions.
- The FY 2014 Operations budget includes carryover budget from the previous year.

Municipal Council	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Personnel					
Salaries	$ 323,685	$ 335,477	$ 361,587	$ 395,573	$ 402,878
Benefits	194,402	233,768	234,521	241,865	278,927
Total Personnel	518,087	569,245	596,108	637,438	681,805
Operations	113,022	136,135	114,864	156,066	113,641
Overhead	78,533	84,114	107,369	116,491	115,056
Nonoperating	-	-	-	17,000	13,500
Capital	-	9,020	527	-	-
Total Expenditures	$ 709,642	$ 798,514	$ 818,868	$ 926,995	$ 924,002

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	4.00	5.00	5.00	4.00	5.00
Part-Time	6.13	3.87	3.88	5.26	3.86
Total FTEs	10.13	8.87	8.88	9.26	8.86



Mayor's Office

Department Function

- The Mayor and immediate staff oversee the enforcement of all laws applicable to those residing or conducting business in Provo; execute the policies adopted by the Municipal Council; prepare and submit a proposed annual budget; hire executive employees and administrative department heads; recommend for adoption such measures as may be deemed necessary or proper for the efficient operation of the City; and perform numerous other duties as prescribed by law.

Department Goals

- Continue to implement Vision 2030.
- Support all city departments in achieving each department's goals and objectives.
- Improve communication with Provo City residents and businesses.
- Develop a long-term, sustainable city budget that supports city-wide goals and objectives.

Department Accomplishments

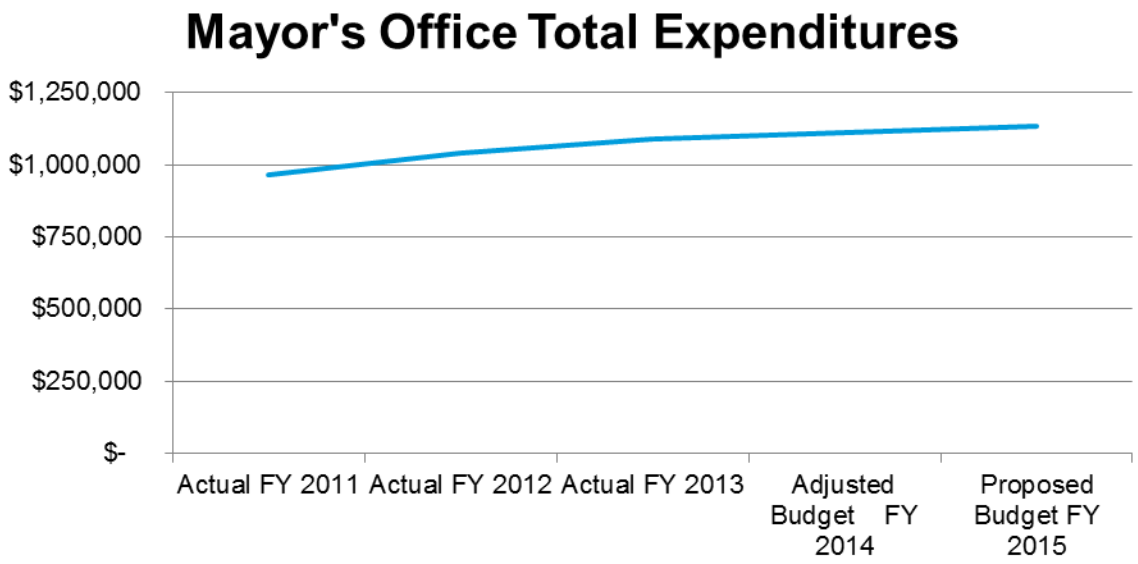
- Successfully completed the sale of the iProvo network to Google Fiber.
- Developed and implemented the Utility Transportation Fund.
- Expanded commercial air service at the Provo Airport.
- Developed and implemented changes to city ordinances and policies related to towing and booting.

Budget Highlights

- The Mayor's Office budget has stayed relatively flat over the last few years. Increases are mostly restricted to normal operating costs.

Mayor's Office	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Personnel					
Salaries	$ 472,070	$ 510,692	$ 521,958	$ 517,433	$ 519,287
Benefits	180,936	203,674	223,551	238,498	250,085
Total Personnel	653,006	714,366	745,509	755,931	769,372
Operations	254,384	271,572	278,303	286,686	295,336
Capital	-	-	-	5,651	-
Overhead	58,824	55,595	67,368	61,482	67,914
Total Expenditures	$ 966,214	$ 1,041,533	$ 1,091,180	$ 1,109,750	$ 1,132,622

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	6.00	6.00	6.00	6.00	6.00
Part-Time	-	0.75	0.75	0.75	0.75
Total FTEs	6.00	6.00	6.00	6.00	6.00



Human Resources Division

Division Function

- The Human Resources Division is part of the Administrative Services Department. This division provides city-wide support of personnel, payroll and benefits for all departments, employees and retirees including: recruitment, testing, application processing, promotional exams, background investigations, drug testing, policy development, benefit administration, benefit contract negotiations, wellness program, employment liability monitoring, research and compliance with state and federal laws, investigation and dispute resolution of unlawful employment allegations, recognition programs, career counseling, classification and compensation maintenance, specific citywide training, safety and other workplace programs. Contracts are negotiated and monitored for numerous liability and benefit coverages.

Division Goals

- Complete the RFP analysis process for possible HRIS/ERP replacement and Time and Attendance System or commence upgrade on current HRIS system.
- Implement succession planning software with departments.
- Implement a Supervisor Essentials online training course for all City supervisors.
- Explore for the Administration, using an employee department committee, a citywide service recognition award.
- Provide wellness screening and health promotion programs with incentives to employees to increase health, productivity, and lower health costs.
- Streamline the City injury and accident reporting process through the 311 system.
- Continue scanning all documents into Sire, the city's electronic document management software. Prepare other city-wide processes on Sire Workflow to better track and simplify city approval process.

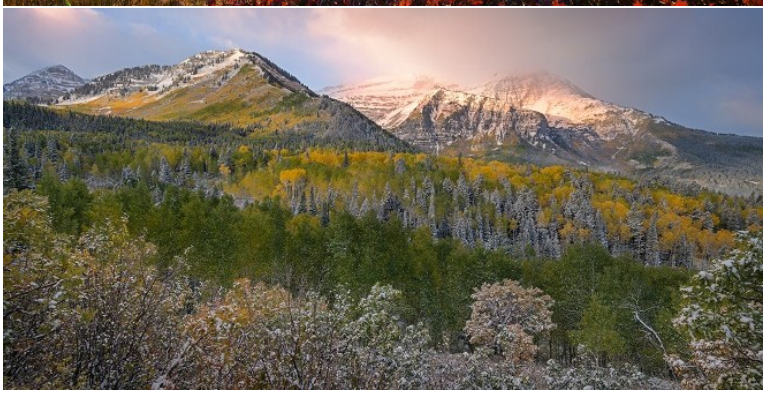
Division Accomplishments

- Completed first phase of identifying a potential ERP replacement for more in-depth consideration by the City as a whole.
- Implemented Performance Management Software in all City departments and completed one software upgrade.
- Implemented a new employee remote access system provide remote/mobile employee access to Time & Attendance, Employee Benefits, Employee Appraisal, Employee Self-Service, HR intranet, Employee Training and SIRE workflow and document management software.
- Implemented a new and enhanced Human Resources intranet website.
- Developed a method to track and monitor non-full-time employees to ensure work hours and days are not in violation of City policy or federal requirements.
- Negotiated and implemented a major benefit design shift to a private insurance exchange based on a defined contribution methodology providing more employee choice. Added new medical plan, 2 new dental plans, 1 new vision plan, legal plan, more levels of life insurance, additional accident plan.
- Provided the Administration with a revised employee onboarding and recognition program blueprint.
- Implemented an employee onboarding and termination workflow system to coordinate with affected areas throughout the City.

- Facilitated promotional assessment centers for police sergeants and lieutenants.
- Provided trust training program for 450 full-time employees and 50 new supervisors.
- Conducted numerous classification and compensation market studies to ensure the City is competitive.
- Conducted City wide trust survey and incorporated results into City goal to increase trust.
- Recruited and hired approximately 600 employees, including nationwide searches for Energy Director & Police Chief.
- Challenged and won various unemployment claims.
- Transitioned seven major city approval processes to paperless forms/workflows including: Personnel actions, appraisal completion, Employee Onboarding/Terminating, Vehicle Use, New Hire Forms, Facilities Services Key/ Access Management which streamlined communication and efficiency.
- Provided, monitored, and audited 5,000 employee course registrations for employment training.
- Promoted City Wellness program and provided participation incentives.
- Recognized by Utah Council for Worksite Health Promotion for Wellness Program (20 years in a row).
- Provided employee flu shot clinic, blood drive, numerous benefits education meetings, exit interviews, new hire orientations, drug screenings, and worker compensation claims processing.

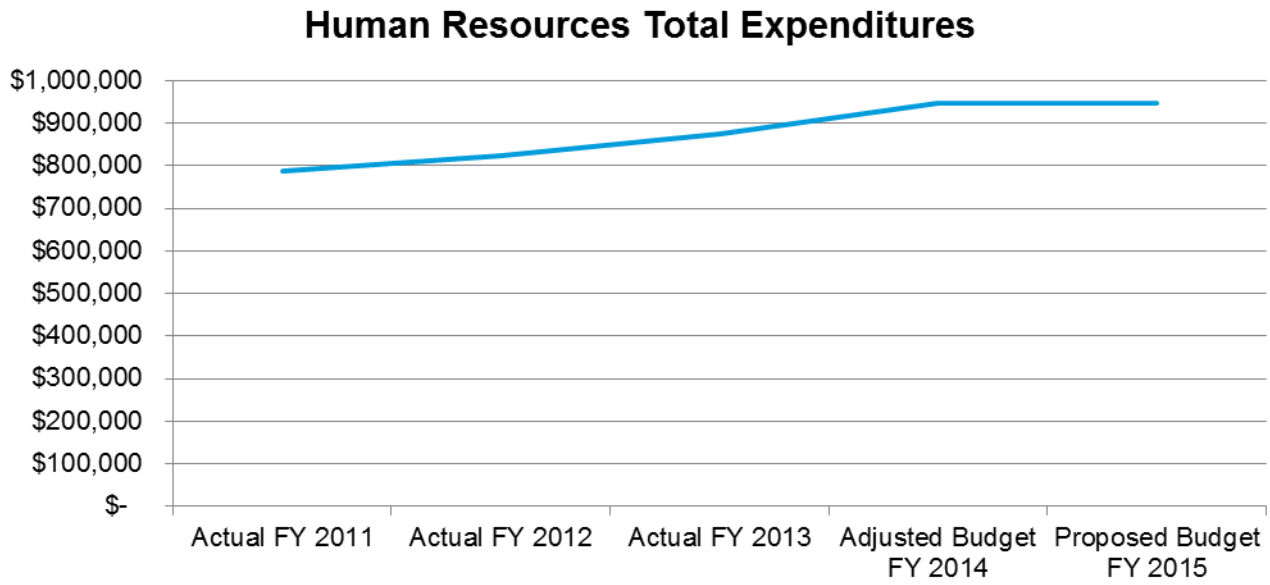
Budget Highlights

- There are no significant budget highlights.



Human Resources	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Personnel					
Salaries	$ 498,184	$ 520,386	$ 539,306	$ 557,190	$ 558,520
Benefits	210,975	229,620	254,661	277,498	292,827
Total Personnel	709,159	750,006	793,967	834,688	851,347
Operations	34,505	26,856	28,330	55,037	34,348
Overhead	43,048	46,976	53,030	57,348	62,167
Total Expenditures	$ 786,712	$ 823,838	$ 875,327	$ 947,073	$ 947,862

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	8.00	8.00	8.00	8.00	8.00
Part-Time	0.38	0.38	0.38	0.50	0.50
Total FTEs	8.38	8.38	8.38	8.50	8.50



Finance Division

Division Function

- The Finance Division is part of the Administrative Services Department. This Division provides support services to the Administration, Council and City departments. It is responsible for the overall financial procedures and processes of the City and is primarily responsible for ongoing transition of the Provo fiber network. The Finance Division includes the purchasing, treasury, recorder, property coordinator/ombudsman, budget and accounting functions. Purchasing controls the purchase of all materials, supplies and capital outlay, oversight of the City procurement card program, along with providing central billing for City Services. Treasury oversees cash management, debt, accounts receivable, and collections. The Recorder maintains the City's records, reviews GRAMA requests, oversees elections. Budget assists in the yearly preparation of the City's operating budget and capital improvement budget, preparation of annual budget document, along with executing the day-to-day operations of the budget. Accounting maintains the general ledger, accounts payable function, tracks grants and identifies new grant opportunities, the internal controls of the City, and provides support for preparation of the Comprehensive Annual Financial Report (CAFR) and Popular Annual Financial Report (PAFR).

Division Goals

- Select a new Enterprise Resource Planning (ERP) vendor for finance applications.
- Document employee responsibilities and cross-train employees.
- Provide ERP and other financial training to internal customers.
- Semi-annual surveys to internal customers on satisfaction of service received.
- Provide Quarterly Report to the Administration and Municipal Council within 75 days of the end of the quarter.
- Enhance service to internal customers through increased utilization of document imaging and workflow applications.
- Prepare and complete annual City audit.
- Submit CAFR and PAFR for certification by the Government Finance Officers Association.
- Update and enhance City financial policies.
- Prepare and complete the City operating and capital budget.
- Submit annual budget document for certification by the Government Finance Officers Association
- Document imaging and indexing of all vault records.
- Coordinate with departments on grants and GRAMA requests.

Division Accomplishments

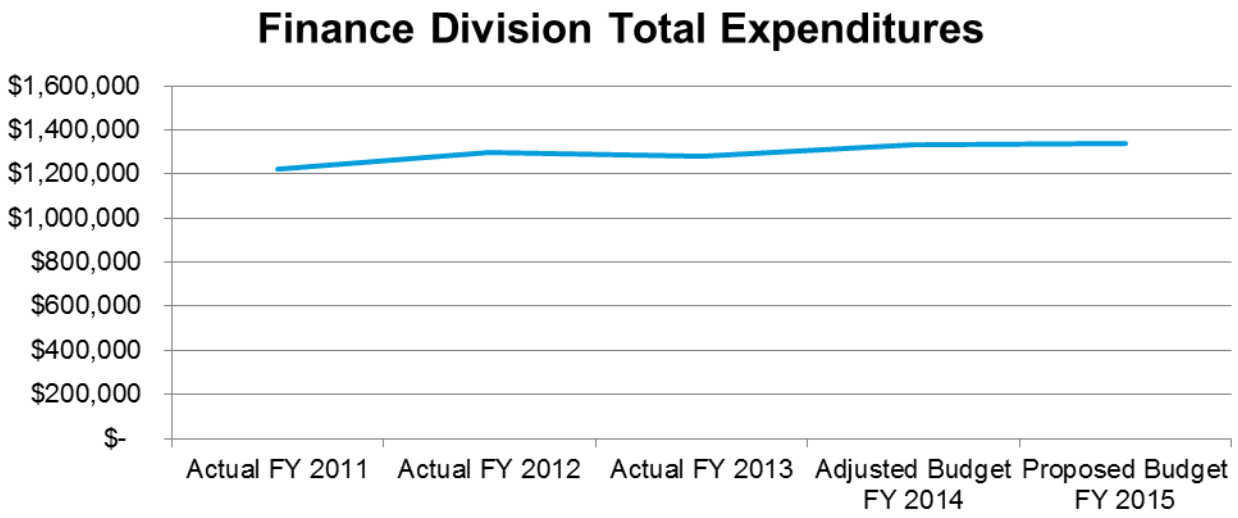
- Successfully completed 2013 independent audit and CAFR.
- Successfully transitioned a significant portion of the Provo telecom operations to Google Fiber.
- Received Distinguished Budget Award from the GFOA for the 2014 budget document.
- Received GFOA award of excellence for CAFR.
- Received GFOA award of excellence for PAFR.
- Increased use of document management system (SIRE) to provide quicker turnaround of financial processes.

Budget Highlights

- There are no significant budget highlights.

Finance	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Personnel					
Salaries	$ 653,460	$ 691,674	$ 672,011	$ 686,244	$ 710,845
Benefits	279,017	301,899	310,259	332,602	343,858
Total Personnel	932,477	993,573	982,270	1,018,846	1,054,703
Operations	215,231	233,455	217,511	233,034	202,816
Overhead	71,283	69,957	81,674	79,613	85,114
Capital	5,517	-	-	2,500	-
Total Expenditures	$ 1,224,508	$ 1,296,985	$ 1,281,455	$ 1,333,993	$ 1,342,633

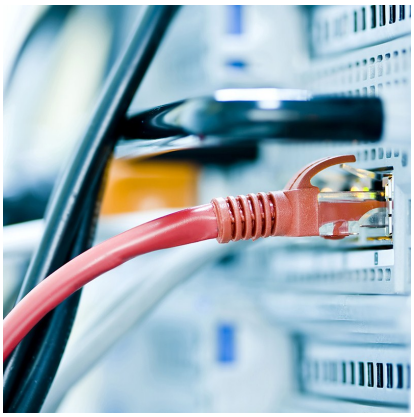
FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	11.00	11.00	10.00	10.00	10.00
Part-Time	0.92	0.92	0.92	0.50	0.50
Total FTEs	11.92	11.92	10.92	10.50	10.50



Information Systems

Division Function

- The Information Systems Division is part of the Administrative Services Department. This division investigates and evaluates new technologies as they become available to advise and help assess their impact on City departments in accomplishing their mission; design, build and maintain the City's technology infrastructure to support information access and technology utilization in a cost-effective and reliable manner; assist City employees to effectively utilize information and technology through hardware and software support and training; work with City departments and empower Provo residents and others by providing access to appropriate information and facilitating City business electronically.



- Promote technology leadership by a) creating a culture of process and service innovation, b) providing effective support for technology pilots, and c) investing in technology when it provides positive returns for our residents.
- Standardize applications by a) evaluating and implementing a fully integrated municipal ERP system to replace costly disparate systems, b) utilizing a buy vs. build approach to take advantage of rich technology stacks without the costs of custom development, and c) continuing to standardize on MS Office with a focused investment in the training required to be highly productive.
- Improve information systems resiliency by a) creating and maintaining a fully architected and reliable network and b) preparing for disasters, both large and small, through the investment and implementation of a regional offsite disaster recovery center.
- Continue the development of information system service excellence by a) hiring and retaining skilled IS professionals, b) implementing effective business relationship management, c) maintaining a highly effective and engaged IS Governance Committee, d) providing technology education through lunch and learn-style engagements, and e) performing ongoing IS service measurement and improvement.

Division Goals

- Lead ERP selection team to deliver a written evaluation of ERP systems. Provide a recommendation, then execute on the implementation of the selected ERP system per IS Governance approved timelines.
- Re-evaluate existing information system technologies in an effort to reduce operating costs, improve value and increase reliability. Based on this evaluation publish, approve and execute, as funding permits, on an infrastructure plan that includes the ongoing requirements related to the Google Fiber network build-out.
- Increase and maintain the technology skills of city employees by providing periodic training for City employees with a target to have at least one tip / trick, training event, how to or other IS educational item / event per month.
- Evaluate at least two technology initiatives that can be implemented to provide potential cost savings for the City.
- Sponsor innovative ideas through the completion of at least two technology pilots. Create a written pilot outcome document and present pilot outcome to the IS Governance Committee.

Division Accomplishments

- In addition to providing a significant role for the Google Fiber close, the information system team led multiple post Google close projects including, but not limited to, the implementation of a separated citywide municipal network, mapping the fiber network, and repairing / installing city fiber drops where required.
- Designed and implemented a regional off-site information systems disaster recovery center making it possible for the city to recover critical data assets if / when a major disaster strikes the city and / or region.

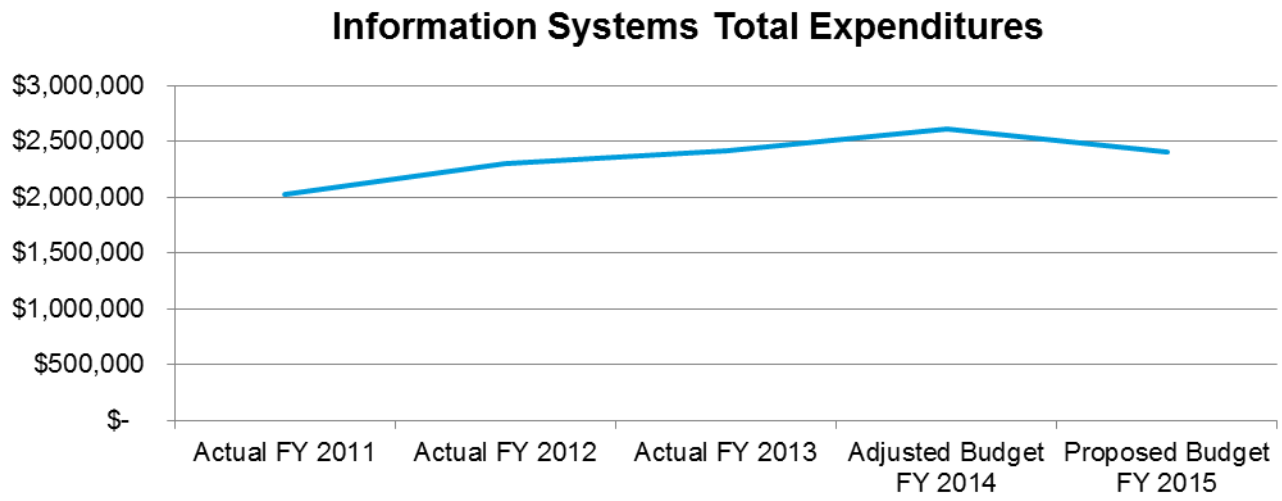
- Moved / installed all technology required to support the Provo Justice Court move from the downtown location to their new location by the Novell campus. Additionally, the teams supported the Police COP organization move from their location at the City Center to their new facility and other smaller moves designed to better utilize the limited City Center space.
- Held four service education events for city employees in an effort to provide low cost internal training on the tools in use at the city. Topics covered included MS Office, Outlook Calendaring, Spillman, and others.
- Performed multiple public safety projects to handle new requirements, enhance efficiency, and/or lower costs. Accomplishments include:
    - ⇒ Completed an 800 MHz Radio project that provides a backup communication system for emergency responders and critical city resources.
    - ⇒ Changed wireless broadband services resulting in lowered costs while enhancing coverage area.
    - ⇒ Engaged and completed an in-car camera project that provides better coverage and reliability for officers.
    - ⇒ Continued facility wireless upgrades to provide fire fighters and officers with improved speed and security.
- The Information Systems Division completed two pilot projects as part of the strategy to promote innovation. The first project focused on remote capabilities to give field resources direct access to all materials, maps, and other electronic tools that are not, and would not be, specifically designed for mobile usage. The second was a development of a mapping application that provides utility field personnel the ability to see map based, real-time service orders while also eliminating multiple paper processes. Both pilots were successful with great future possibilities for the teams to be more efficient and effective.
- Created and launched a replacement internal web site that improves employee notification, collaboration, and resource accessibility. The project utilizes a no cost software solution that replaces an older technology stack that had significant operating fees allowing the city to use the saved dollars in other necessary areas.
- The teams engaged on an ERP systems review in an effort to see if a more cost effective information system(s) could be implemented. Although the project is a long term project, achievements to date include the creation of a vision & selection team, the creation, release and administration of an RFQ (request for qualification), and the review of multiple solutions that appear to provide significant operational efficiency for the city. With the positive findings to date, we are now completing our due diligence and will be working to validate and make a business case for positive change.

Budget Highlights

- Overhead costs in FY 2014 includes carryover for a transfer to the Computer Bank Fund to cover computer replacement and data center costs.

Information Systems	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Personnel					
Salaries	$ 845,017	$ 963,079	$ 978,283	$ 999,213	$ 982,116
Benefits	323,789	399,298	400,472	465,737	472,791
Total Personnel	1,168,806	1,362,377	1,378,755	1,464,950	1,454,907
Operations	656,964	717,265	587,142	685,560	686,399
Overhead	178,182	182,456	438,519	458,954	269,227
Capital	16,267	45,158	10,286	-	-
Total Expenditures	$ 2,020,219	$ 2,307,256	$ 2,414,702	$ 2,609,464	$ 2,410,533

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	12.00	13.00	13.00	13.00	13.00
Part-Time	2.56	1.99	2.51	2.51	2.51
Total FTEs	14.56	14.99	15.51	15.51	15.51



Attorney's Office

Department Function

- The City Attorney's Office provides Provo City with a broad range of legal services. It is responsible for the City's legal affairs including serving as the legal advisor to the Mayor, Municipal Council, City departments, agencies, boards and commissions. The office is created and governed by state statutes and city ordinances. It has the following divisions:
    - The City Legal Services Division provides legal counsel on a wide variety of issues. It researches legal questions and drafts memoranda, legal opinions, ordinances, resolutions and policies. It assists with negotiating, drafting and enforcing contracts, deeds, and other similar documents. It participates in administrative hearings and assists with downtown redevelopment and other economic development projects.
    - The Claims, Litigation, Risk Management and Safety Division evaluates and works to minimize the City's legal risks, promotes and coordinates the safety of citizens and employees, and protects and enforces the interests of the City in state and federal courts. It receives, investigates, processes, negotiates, and undertakes the appropriate resolution of claims made against the City. It coordinates and provides training to City departments on evaluating and minimizing risks, encouraging safe work practices and avoiding claims and legal problems. If litigation is necessary, it represents the City's and the public's interests in court in routine and complex matters.
    - The Criminal Prosecution Division prosecutes violations of law in the Provo Justice Court and the Utah 4th District Court. It works with various police agencies, victims, witnesses, defendants, clerks, attorneys, and others to resolve cases in the interests of justice. Prosecutors screen cases and decide what charges to file. They participate in hearings, pre-trials, trials, and appeals to seek justice, including appropriate restitution, rehabilitation, fines and/or jail time for those found guilty of violations of the law.

Department Goals

- Increase clients' satisfaction with legal services.
- Promote and improve Speed of Trust competencies within the department.
- Serve the public through professional and efficient handling of claims and litigation.
- Effectively utilize the criminal justice system to promote safe neighborhoods.
- Provide timely and well-informed legal advice on issues confronting the City.

Department Accomplishments

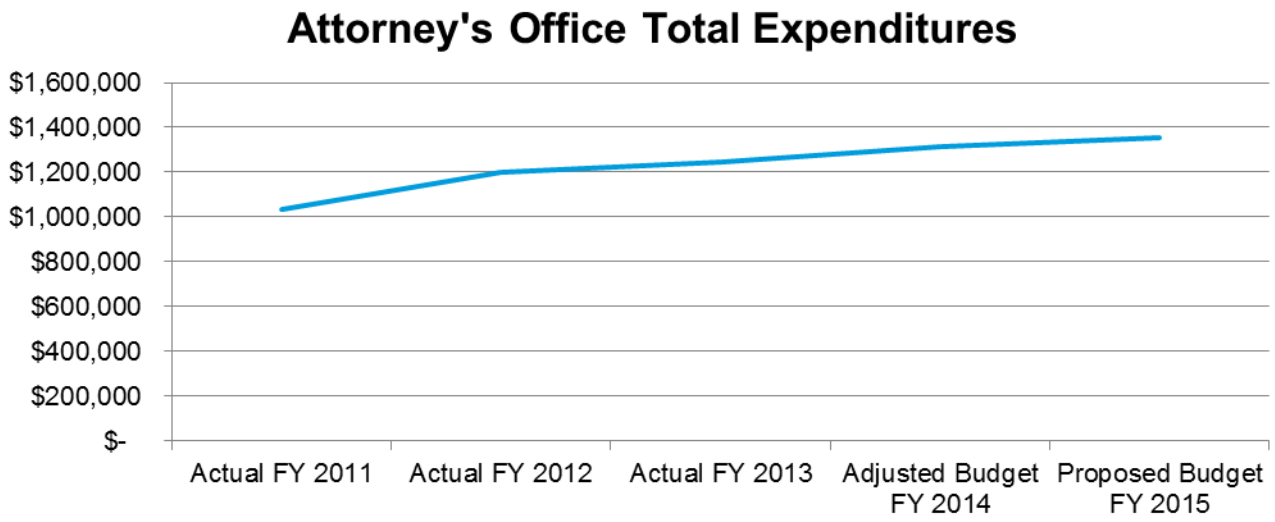
- Assisted with the negotiation, sale and transfer of the Provo Telecommunications Network to Google Fiber.
- Assisted with the drafting and implementation of the Utility Transportation Fund Ordinance.
- Assisted with the drafting and implementation of revisions to the City's Towing Ordinance.

Budget Highlights

- The Attorney's Office budget has remained relatively flat over the last few years with the increases being related to normal increases in salaries and benefits.

Attorney's Office	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Personnel					
Salaries	$ 662,053	$ 800,455	$ 804,906	$ 848,792	$ 869,675
Benefits	238,614	297,205	325,727	353,738	376,224
Total Personnel	900,667	1,097,660	1,130,633	1,202,530	1,245,899
Operations	69,925	51,187	53,885	50,843	52,327
Overhead	60,969	52,118	61,872	62,042	58,543
Total Expenditures	$ 1,031,561	$ 1,200,965	$ 1,246,390	$ 1,315,415	$ 1,356,769

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	9.00	10.00	10.00	10.00	10.00
Part-Time/Contract	3.30	3.29	3.43	3.43	3.43
Total FTEs	12.30	13.29	13.43	13.43	13.43



Community Development

Department Function

- The Community Development Department provides planning, zoning, and building inspection services for the City of Provo. Community Development has the responsibility for the administration of the Planning Commission, Board of Adjustments Landmark Commission, Administrative Hearing Program and Board of Appeals. This Department also oversees comprehensive downtown planning, code enforcement, apartment licensing, development and maintenance of the city-wide land use database, project plan review and coordination, review of construction plans and the systematic inspection of all new structures, remodels and existing structures as required.

Department Goals

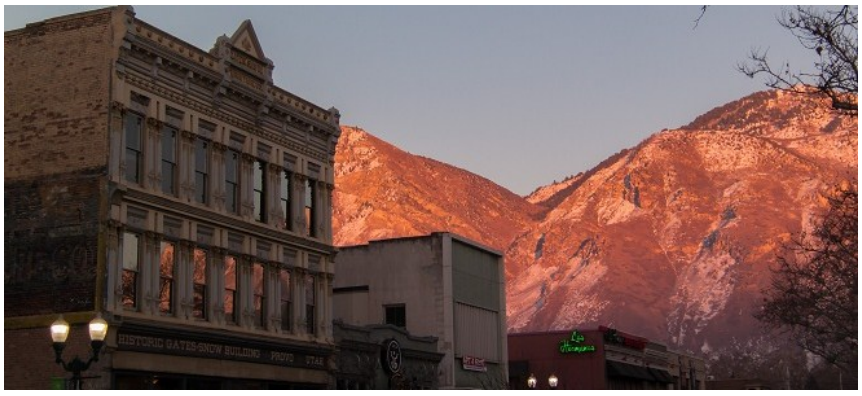
- Implement Provo City 2030 Vision Phase II.
- Complete Strategic Parking and Management Plan.
- Complete five neighborhood plans.
- Complete the 100 South redesign.

Department Accomplishments

- Issued building permits valued at over $250,000,000.

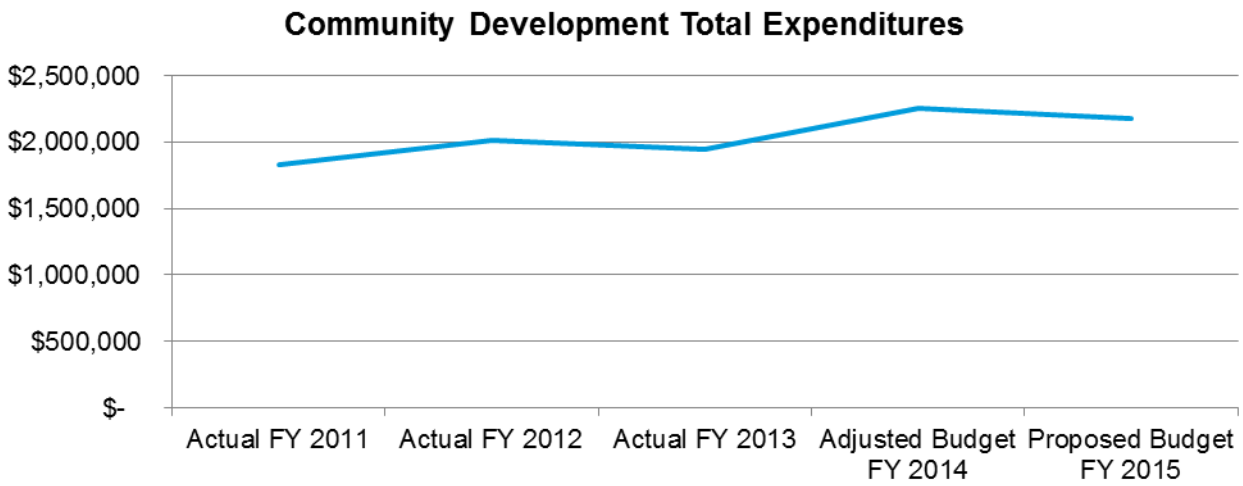
Budget Highlights

- In the FY 2014 budget, monies for the Downtown Specific Plan and a Historic Preservation Grant are available, which are not included in the FY 2015 budget.
- Due to the projected increase in development in Provo, and the current demands, an FTE was added in FY 2015 for a building inspector.



Community Development	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Personnel					
Salaries	$ 1,118,027	$ 1,123,259	$ 1,140,719	$ 1,195,277	$ 1,254,478
Benefits	531,017	534,743	600,202	666,359	733,491
Total Personnel	1,649,044	1,658,002	1,740,921	1,861,636	1,987,969
Operations	62,085	182,914	88,795	266,929	69,815
Nonoperating	-	-	-	-	-
Overhead	118,483	170,439	116,928	126,815	117,808
Total Expenditures	$ 1,829,612	$ 2,011,355	$ 1,946,644	$ 2,255,380	$ 2,175,592

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	22.00	21.00	22.00	22.00	23.00
Part-Time	2.00	1.79	1.29	1.29	1.29
Total FTEs	24.00	22.79	23.29	23.29	24.29



Economic Development

Department Function

- The Mayor's Office of Economic Development is responsible for the development and execution of programs that stimulate the economics of Provo City. Included within the office are the responsibilities related to business attraction and retention, business liaison services, Sister City Program and the Business Development Corporation, and developing and implementing a City-wide economic strategic plan.

Department Goals

- Implement strategic plan—select and engage a community stakeholder group to make recommendations and prioritize goals and objectives.
- Continue the collaborative effort with BoomStartup, BYU Rollins Center for Entrepreneurship and Technology, Franchise Foundry, and Innovative Network to foster the startup community in Provo. Provide a backstop to this business incubator to maintain it as a viable going concern.
- Continue the negotiations with Mountain Vista Business Center to develop the business park and to create building inventory. Further manage the wetlands at Mountain Vista in order to maximize developable land.
- Continue the Downtown Economic Development enhancement and vacant storefront program. This program provides the tools to physically improve property in downtown Provo to attract businesses to fill vacant store fronts.
- Begin Golf Course Feasibility Study. This will allow Economic Development, in conjunction with Parks and Recreation, to realistically evaluate the development of the East Bay golf course as commercial property.

Department Accomplishments

- Held the first ever Development Summit where we showcased large tracts of property that are prime areas for redevelopment/development. Attendees included developers, builders, real estate agents, architects and designers.
- Launched the One Million Cups initiative—an entrepreneurial presentation and meet-up opportunity, a startup community gathering place.
- Reclaimed a major wetlands area at Mountain Vista.
- Successfully facilitated two Sister City events—a trade mission to China and visit from a Chinese delegation.
- Continued to promote downtown as a viable retail location and fostered essential business relationships with downtown property owners.
- Established financial principles relating to economic development within Mountain Vista. Those financial policies are included on the following page.

Budget Highlights

- The FY 2014 budget includes money set aside for the City's branding effort, along with money for wayfinding for the City of Provo.
- Also included in the FY 2014 budget is money for the Downtown Storefront.

Financial Principles

Mountain Vista

Provo City has invested in the Mountain Vista Business Center for the purpose of providing a location for companies to expand or relocate a business, which then provides investment, jobs and increased tax base for Provo and Utah Valley.

Provo City has a financial obligation to US Steel for the site characterization and cleanup of the property. The repayment of this obligation is derived from the sales or lease proceeds from property development and sales transactions.

The schedule is as follows: Provo receives the first $1.2 million. US Steel receives the next approximate $750-850K (as of September 2013 this number has not been provided by US Steel) for the site characterization. Provo receives the next $2 million. Provo and US Steel then share the remaining proceeds on a 70/30 (70 for Provo and 30 for US Steel) split until US Steel has recouped their cleanup costs. If all the land is sold prior to the payback then Provo has no further obligation. If there is land remaining or revenue continues to be generated, once US Steel is repaid for the cleanup, Provo has no further obligation.

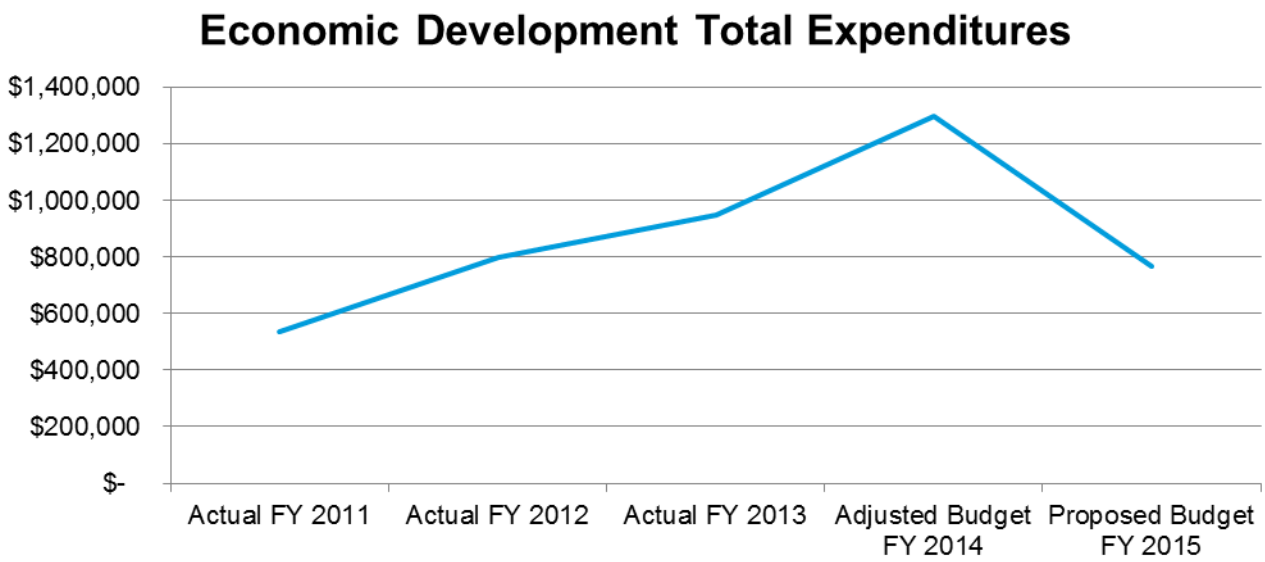
The Mayor's Office of Economic Development is pursuing a course that brings in a developer to construct buildings on the property. Under this model, Provo would not sell the underlying land, but would split lease proceeds on a predetermined rate with the developer. This arrangement would potentially generate a perpetual revenue stream into the foreseeable future. Provo would split the proceeds from the revenue stream with US Steel as outlined above.

Once the US Steel obligation is satisfied, it is proposed that all future revenue generated at the Mountain Vista Business Center be used to fund additional infrastructure and utility construction, demolition or other necessary improvements to increase value in the business park.

If at some point there are no continuing financial needs at the Mountain Vista Business Center, all further lease revenue generated would be directed to the Economic Development Fund (shown in the Capital Improvement Section) for the purpose of economic development activities city wide. This fund would be used for land purchases, writing down land costs, incentives for expanding or relocating businesses and other related, approved economic development activities.

Economic Development	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Personnel					
Salaries	$ 124,336	$ 214,566	$ 249,011	$ 255,755	$ 260,178
Benefits	60,421	102,396	128,592	141,368	148,907
Total Personnel	184,757	316,962	377,603	397,123	409,085
Operations	330,228	465,072	543,213	865,550	320,990
Overhead	18,813	16,261	24,320	33,849	37,132
Total Expenditures	$ 533,798	$ 798,295	$ 945,136	$ 1,296,522	$ 767,207

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	2.00	3.00	4.00	4.00	4.00
Part-Time	-	-	-	-	-
Total FTEs	2.00	3.00	4.00	4.00	4.00



Media/Web Services

Division Function

- Media Services is a division of the Mayor's Office. This Division oversees the production and programming of Provo City's government access channel (Provo Channel 17) and assists other City departments with audio-visual needs. The purpose of Provo Channel 17 is to broadcast programming that furthers the objectives of the City, which include increasing public awareness, understanding, and participation in City government, policies, programs, and services; disseminating information for City departments and divisions; documenting and archiving City meetings, events and activities; and highlighting City, department, division, and employee achievements, among other things. Since its effectiveness depends on wide viewership, Media Services strives to accomplish those objectives with programming that is both high-quality and entertaining. Media Services creates most of the content for the channel, but sometimes uses content from other sources. In either case, it maximizes its resources to broadcast the best programming possible within its budget. Media Services also works to increase viewership through a variety of creative public and community relations strategies, including social networking. It also researches, analyzes and recommends new methods and equipment to improve production quality and efficiency.
- Along with the original function of management of Channel 17, this Division is also responsible for graphic design and management of the City's web site. With a focus on the branding and image of Provo City, the media and web team are designing various forms of media to create a more dynamic image of Provo.

Division Goals

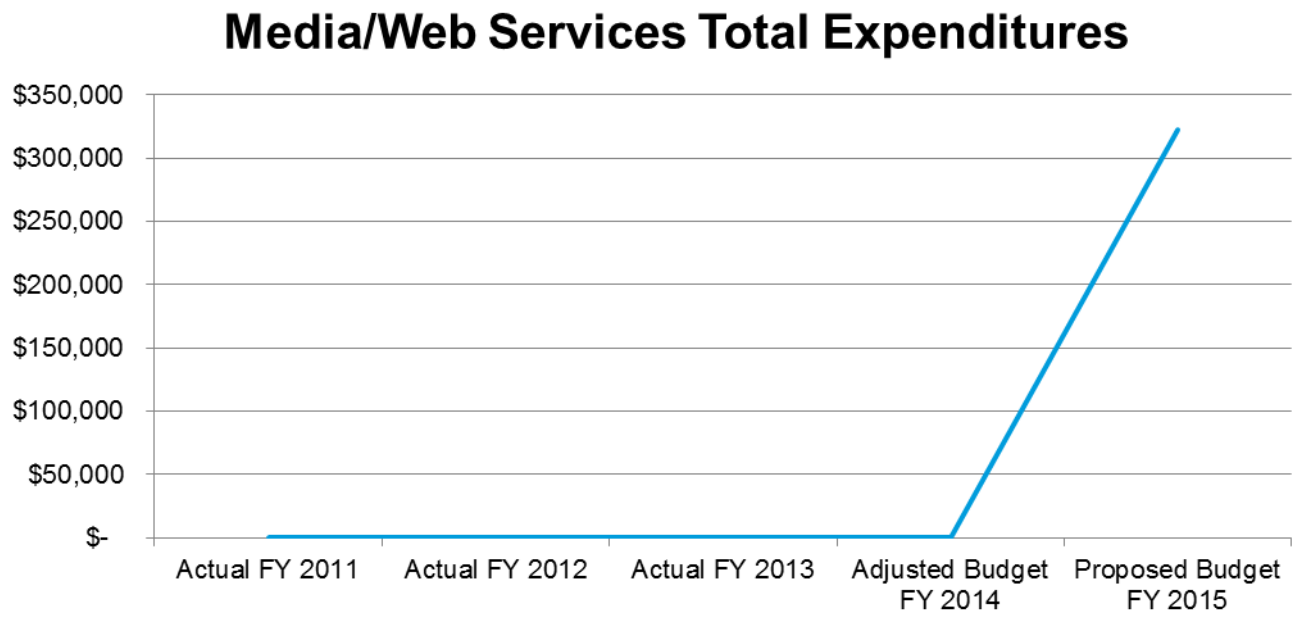
- Create and select the best possible programming for Provo Channel 17 that achieves the City's objectives, and carefully schedule programming to maximize viewership throughout the day.
- Promote the channel and increase viewership.
- Promote Provo through media presence at local music concerts, high school sports, community programs, the Utah Valley Chamber of Commerce, and other broadcast worthy events.
- Receive national awards and recognition for new provo.org website.

Budget Highlights

- The Media/Web Services Division was previously reported and budgeted as a special revenue fund.

Media/Web Services	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Personnel					
Salaries	$ -	$ -	$ -	$ -	$ 168,674
Benefits	-	-	-	-	93,104
Total Personnel	-	-	-	-	261,778
Operations	-	-	-	-	43,495
Overhead	-	-	-	-	13,184
Capital	-	-	-	-	3,543
Total Expenditures	$ -	$ -	$ -	$ -	$ 322,000

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	-	-	-	-	3.00
Part-Time	-	-	-	-	1.63
Total FTEs	-	-	-	-	4.63



provo 17 CHANNEL 17

General Services

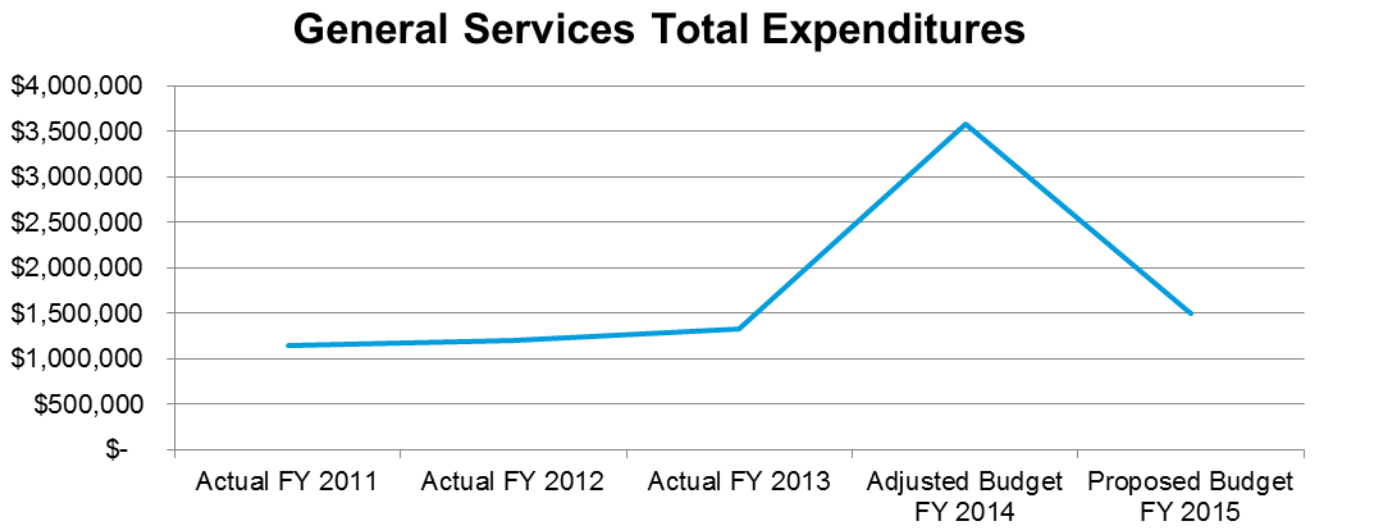
Department Function

- The General Services Department's purpose is to centralize all General Fund contributions to the General Fund combined purchases.

Budget Highlights

- Overhead expenditures include leases from the Equipment Replacement fund, an internal service fund that manages vehicle purchases for the City, and facility maintenance for the City Center.
- FY 2014's budget includes Operations money for an employee recognition program approved by the mayor, where employees are recognized for completing projects assigned by their directors that are over and above their regular assignments. Also included in the Operations budget is dollars for city wide payments that are not specific to a single department.
- In FY 2014, the Municipal Council appropriated $1.6 million in order to purchase Rock Canyon. This purchase will allow the city to protect and preserve the natural beauty of this City landmark.

General Services	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Operations	$ 294,030	$ 108,842	$ 12,097	$ 2,089,425	$ 114,410
Overhead	764,486	1,093,517	1,314,173	1,485,764	1,378,196
Capital	86,439	-	-	-	-
Total Expenditures	$ 1,144,955	$ 1,202,359	$ 1,326,270	$ 3,575,189	$ 1,492,606



Fire Department

Department Function

- Provo Fire & Rescue is responsible for the delivery of emergency and support services to the citizens of Provo in the following areas: fire prevention and education, inspection services, fire suppression, emergency medical treatment and ambulance transport, multi-disciplinary rescue services, hazardous materials response – including events related to Homeland Security and Weapons of Mass Destruction (WMD), and fire and arson investigations.

Department Goals

Community Outreach

- CPR, CERT, Fire Wise Community
- Youth Fire Prevention program and increased interaction with the schools

Budget

- Purchase 12 4-gas monitors to replace old equipment
- Purchase web-based staffing program to replace City Watch
- Purchase web-based training tracking program
- Fire Station 22 replacement along with relocating Fire Station 21
- Purchase 7 power-type ambulance stretchers to replace old equipment and decrease work-related injuries
- Increase overtime budget to help adjust for lost FTEs

Professional Development & Training Programs/Succession Planning

- Implement a web-based training tracking program
- Realign ARFF training to be conducted in the Fall

Customer Service Focus

- Installed a hallway monitor at Station 21 to play continuous fire and life safety PSAs, display videos of significant fire and EMS incidents, and highlight the services our firefighters provide in the community. This information will be viewed in tours and classes when visiting fire headquarters.

Department Accomplishments

- Speed of Trust is now being taught at the crew level through “Meeting in a Box”. Every employee is having this leadership training. Smart Trust is now part of the Fire Department culture.
- Talent Quest is now being used for personnel evaluations. Supervisors use the employee log to help document employee progress and log areas where improvement is needed throughout the year. This allows for yearly tracking of all employees.
- Provo Mountain Rescue Team added five additional members. This is a joing Police and Fire Team that responds to our foothills, canyons and recreational areas (Rock Canyon) to provide rescue and assistance. There are now six paramedics trained in high angle rescue that respond with the team. They provide ALS (Advanced Life Support) to those in need.
- Airport Rescue Fire Fighting (ARFF) truck “Red 1” will be replaced April of 2014. This fire equipment was funded by the FAA through an airport improvement grant. The 2014 Striker Airport Rescue Fire Fighting apparatus will better enhance Provo’s commitment to be in compliance with federal guidelines during “Alert” responses (declared emergencies) and during scheduled standbys. Provo has maintained its ARFF certification and stayed in compliance with the Airports Part 139 operation. The department is 80% certified.

- Work has begun on the Swift Water Team to combine resources with County Search and Rescue Team and North Fork Fire District for training and response to the Provo River. All firefighters were trained to the Awareness Level and the application process for new team members was completed.
- SRT Training is a combined team countywide that was previously funded with grant monies, which have since dried up. Some training is still required to maintain certifications and updated knowledge is required to keep up with new technology. Completion of the SRT Response Trailer and additional purchases of new grant-funded response trailers and Urban Search and Rescue equipment, including tractor/trailer rig, hazmat trailer, decontamination and rehabilitation trailer will keep this countywide team second to none in the state and invaluable in our community.
- A benchmarking study by Utah Valley University Public Service Academy provided a qualitative and quantitative assessment of Provo Fire & Rescue in areas of airport response, outsourcing, performance, scheduling and personnel and budget. Many great recommendations were made and we now have an opportunity to develop future departmental plans that will match the Vision 2030 plan. We are determined to become better.

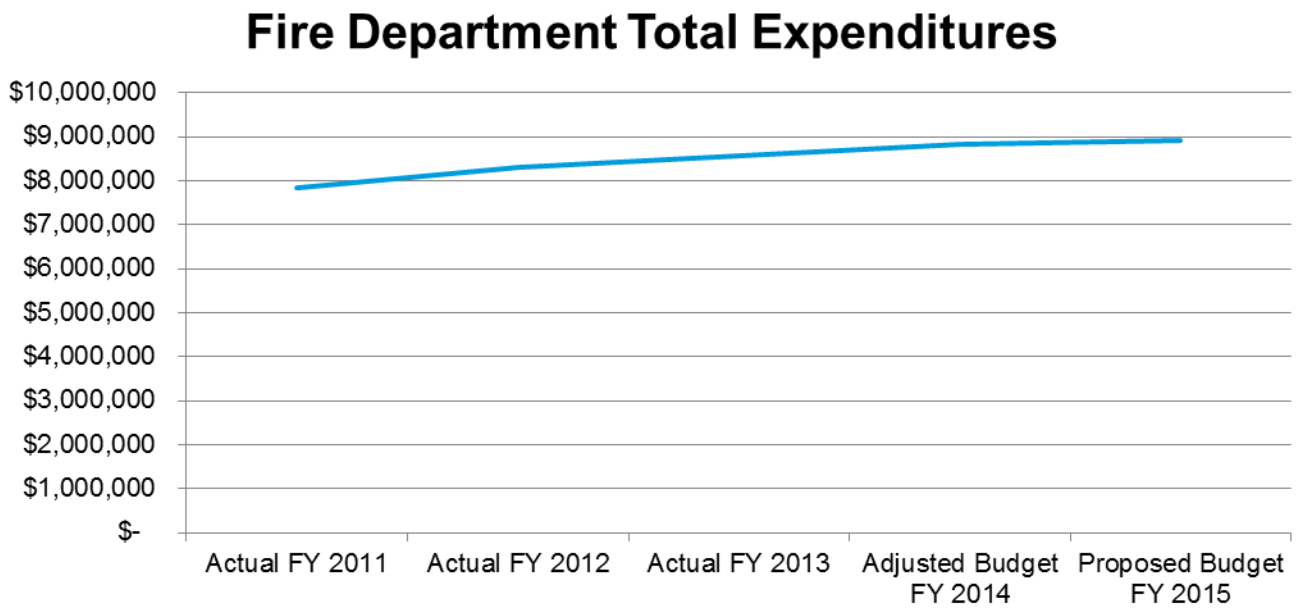
- Paramedic Ground Ambulance License renewal was completed this year.
- Provo will be attending IEMC (Integrated Emergency Management Course) June 16-20, 2014. This training will allow Provo City leaders to mitigate emergencies in an EOC and in the field. Around 70 participants from Provo will be attending this training in Emmitsburg, MD. This training is funded through an emergency management grant.
- Purchase seven power type ambulance stretchers. These stretchers will assist paramedics with better patient care. These stretchers have a hydraulic assist and can lift up to 700 pounds. This equipment will decrease lifting injuries and should decrease reportable injuries and lost time.
- Community outreach through CPR, CERT and Fire Wise programs are still in place. Youth Fire prevention is a new program that has gained momentum. Our team has interacted with Provo School District students and provided intervention and counseling to at-risk youth. Participated with Provo Police in “Guns and Hoses”. Provo firefighters were enthusiastic and engaged in this year’s Food Drive and the donations were significantly higher. A Joint Fire and Police Executive Team (JET) is engaged in plans to travel to schools on a fire engine and challenge students to collect the most canned food for the food bank. The top three schools will get a visit from Santa.
- Provo Fire & Rescue has continued to move forward by retaining the SAFER Grant personnel. This retained funding eliminated FTEs but maintained the SAFER personnel.

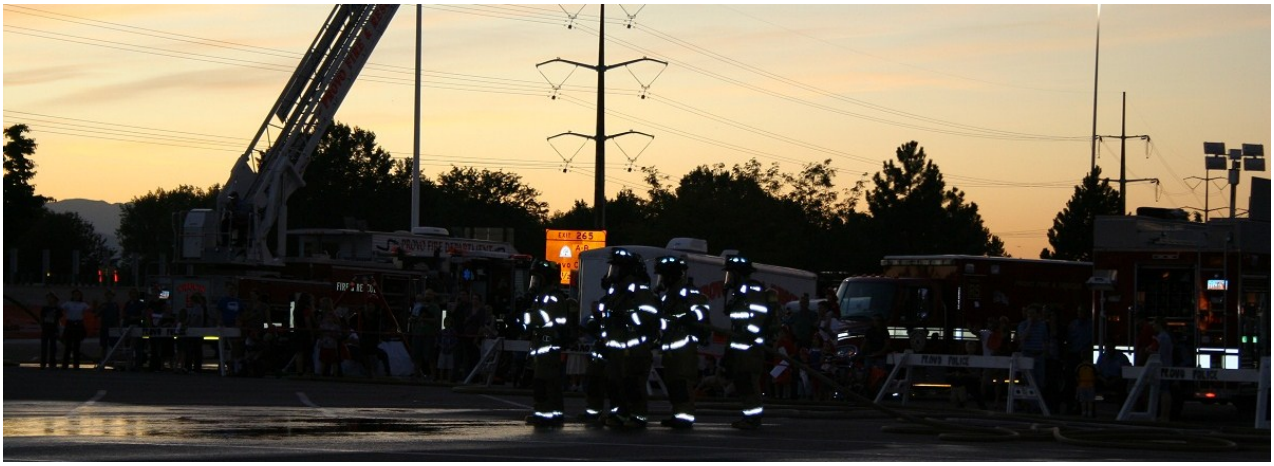
Budget Highlights

- The overall budget has stayed relatively flat from FY 2014.
- The decrease in FTEs is the last of the positions lost after the end of the SAFER positions. The SAFER grant originally paid for six new firefighters. The requirements were to keep three firefighters for one year. Three FTEs were eliminated during FY 2014, but those FTEs were lost through attrition, so all six firefighters hired with the SAFER grant were retained.

Fire Department	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Personnel					
Salaries	$ 4,604,712	$ 4,895,043	$ 4,990,297	$ 4,955,401	$ 4,984,133
Benefits	1,958,160	2,063,267	2,269,394	2,583,121	2,687,735
Total Personnel	6,562,872	6,958,310	7,259,691	7,538,522	7,671,868
Operations	502,426	585,632	498,908	502,183	407,078
Overhead	629,570	750,916	805,496	801,064	827,586
Capital	140,389	16,211	10,753	-	-
Total Expenditures	$ 7,835,257	$ 8,311,069	$ 8,574,848	$ 8,841,769	$ 8,906,532

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	77.00	84.00	83.00	81.25	80.00
Part-Time	0.75	-	-	-	-
Total FTEs	77.75	84.00	83.00	81.25	80.00





Police Department

Department Function

- Provo City's Police Department provides high quality, community-based police (CBP) services with compassion, professionalism, protecting constitutional rights, problem solving, teamwork, openness, planning for the future, and providing leadership to the profession. The Police Department provides response to community initiated calls for service, proactive policing, enforces all laws, service to the community including CBP traffic incidents, animal control and crime prevention. Criminal activity occurring in Provo is the responsibility of the police department. Internal divisions also provide support services to the Department and citizens in the form of Records, School Crossing Guards, Communications, and other internal functions.

Department Goals

- Continue to reduce crime and the fear of crime in Provo while improving the quality of life for our citizens and visitors.
- Continue to improve relationships, trust and partnerships with Provo citizens, visitors and other stakeholders.
- Continue to improve the career development of all Police Department personnel and focus on succession planning, leadership development and essential core training. Continue to utilize the department's training committee to identify training needs and ensure target delivery.
- Increase the use of technology in delivery of information to our department and citizens. Leverage current technology to enhance overall department efficiency and effectiveness, to include crime reduction and overall communications. Continue to partner with Provo Information Services in the overall technology strategy for the Department and city.
- Continue to create a work environment that allows for creativity, innovation and risk taking for the purposes of enhanced effectiveness and efficiency. Continue to recognize and reward superior performance thus encouraging higher sustained performance.

Long-Term Goals

- Continue to implement recommendations from the Police Executive Research Forum report issued in March 2012, which assessed the current and long-term needs of the Police Department.

Department Accomplishments

- Creation of Special Enforcement Team with the mandate to focus on criminal activity that impacts quality of life issues in Provo.
- Sponsored free information workshop on sexual violence, which focused on topics ranging from how police investigate crimes to victim advocacy to therapy for survivors.
- Continued to implement data-driven (hotspot) policing, which is a critical part of the crime reduction strategy of Provo City, rapidly and effectively deploying resources to areas in Provo which are seeing an increase in criminal activity.
- Increase in volunteer hours and programs within the city. These programs include mobile watch, explorers, river trail bike patrol and volunteer policing. In 2012 over 5,300 hours were donated to the community. Safety and patrol of Provo's trails is a city-wide goal in conjunction with Vision 2030.
- Implementation of temporary duty assignments, which allows officers to experience other assignments within the Department other than their current assignment. Sixteen officers have participated in temporary duty assignments to date.

- Provo Police Department took the lead in promoting and organizing a county-wide taskforce comprising 25 separate organizations that focus on elder and vulnerable adult needs. This provides coordination of services for the best interest of the individuals/victims, identification of systematic problems that re-victimize, conduction of outreach and information services, and education and training to the community, service providers, law enforcement, prosecutors and judges.
- Through partnerships with the community, the Police Department received five new bikes for the bicycle patrol officers. Along with four bikes that were purchased in FY 2013, this gives the Department nine bikes that will answer the concerns of the city about hard-to-patrol areas in Provo.
- Additional two officers were assigned to the Joint Criminal Apprehension Team. This is a direct partnership with all other agencies in the county as well as the Federal Marshals Service.
- Implementation of the Spillman Records Management System, linking Provo City records with all police agencies in Utah County. This provides up-to-date, real time information about cases, crimes, suspect information and victim information.
- Continued support of the Utah County Task Force. The Task Force seized 44,000 balloons of Heroin, 10 pounds of cocaine, 57.9 pounds of marijuana, 29.8 pounds of methamphetamine, 19.9 pounds of spice and 9.7 pounds of heroin, representing a value of over $3 million. There were also 22 handguns, four rifles, two assault weapons, $373,736 in cash seized in 2012. They also made 314 felony arrests.
- Preliminary analysis indicates a 13 percent reduction in Part 1 crimes in calendar year 2012.

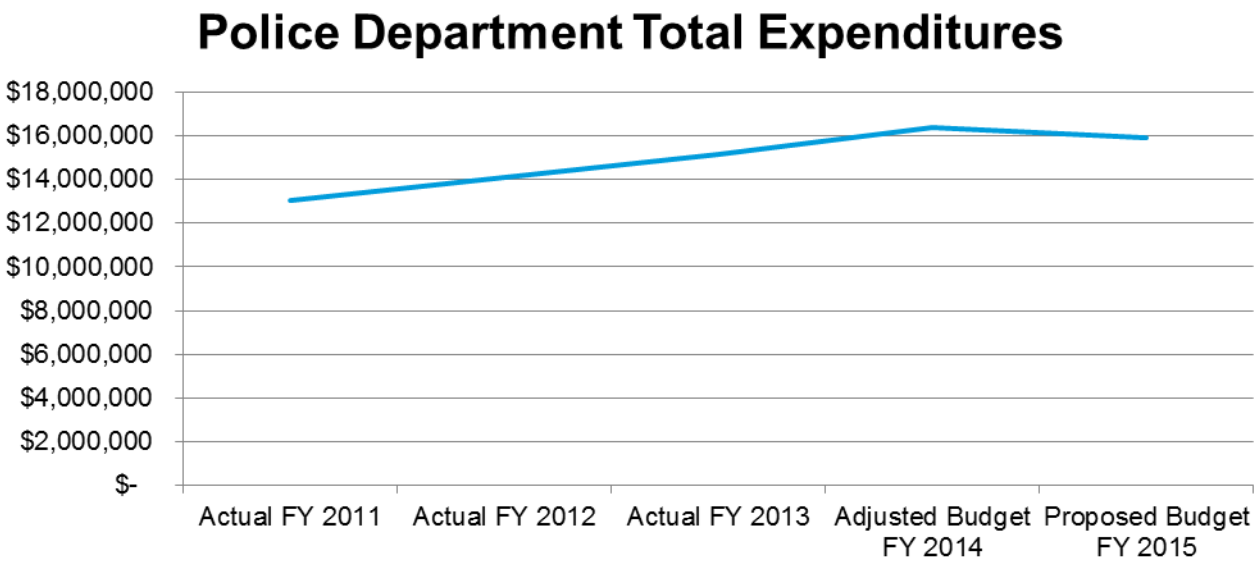
Budget Highlights

- The current operations budget includes an increase to account for an increase in the amount due to the South Utah Valley Animal Shelter.
- Overhead charges include charges for vehicle repairs and fuel, retiree insurance and other employee costs, liability insurance, utilities, police radios and telephones, and facility services.
- Operations in FY 2014 include grants awarded in previous fiscal years. Grant dollars not spent in FY 2014 will carryover to FY 2015, as long as grant funding has not expired.

provo POLICE

Police Department	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Personnel					
Salaries	$ 7,393,746	$ 7,704,236	$ 8,017,927	$ 8,176,213	$ 8,307,946
Benefits	3,748,998	4,106,288	4,789,744	5,303,198	5,581,746
Total Personnel	11,142,744	11,810,524	12,807,671	13,479,411	13,889,692
Operations	540,850	754,317	797,177	1,453,108	483,845
Overhead	1,377,410	1,412,668	1,541,437	1,497,976	1,538,492
Nonoperating	-	113,298	-	-	-
Capital	-	26,700	28,651	-	-
Total Expenditures	$ 13,061,004	$ 14,117,507	$ 15,174,936	$ 16,430,495	$ 15,912,029

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	134.00	141.00	147.00	145.00	146.00
Part-Time	23.12	20.36	19.17	19.97	18.85
Total FTEs	157.12	161.36	166.17	164.97	164.85



Streets Division

Division Function

- The Streets Maintenance Division is part of the Public Works Department of Provo City. This Division is responsible for year-round street maintenance, which includes asphalt repairs, crack sealing, road rehabilitation preparation, road shoulder maintenance (grading), sidewalk replacement, weed abatement on streets right-of-way, street sweeping, and snow removal during winter months. Traffic safety functions are also performed by the Streets Division, including street painting (lane lines, crosswalks, stop bars, road symbols and parking stalls), sign fabrication and installation. The Division also manages the City's gravel pit in the mouth of Provo Canyon.

Division Goals

- Continue implementation of enhanced snow removal response to local streets.
- Implement broader in-house minor road rehabilitation program.
- Construct salt material storage facility.
- The Streets Division is funded by the B&C Road tax. One of the long-term goals of the City is to fund the Streets Division from the General Fund, which will increase funding for road maintenance. The City is planning on this transition taking approximately 10 years.

Division Accomplishments

- Construction of the Duncan access road.
- Installation of new "Welcome to Provo" signs.

Budget Highlights

- FY 2015 budget includes an increase to overtime and an increase to salt and paint in operations. These will help account for the increases in costs to maintain the roads in the winter and the spring.
- Overhead charges include costs for vehicle repairs and fuel, liability insurance, retiree insurance, and utilities for the Streets Division portion at the Public Works building.

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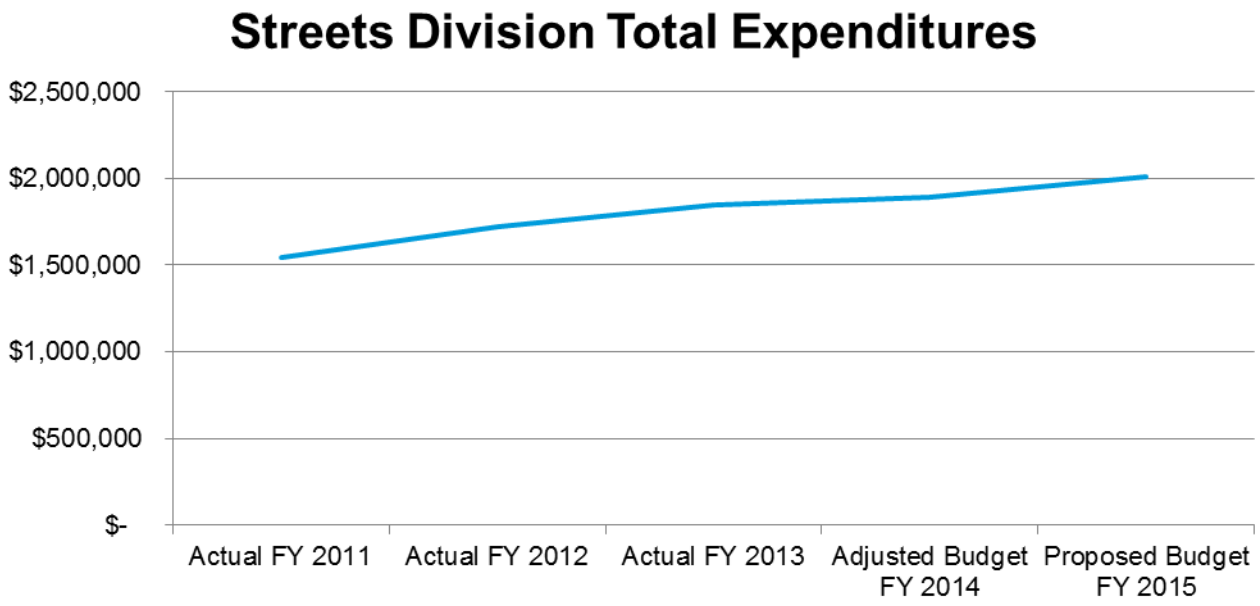
PUBLIC WORKS
PUBLIC SERVICES

Streets Division	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Personnel					
Salaries	$ 692,014	$ 689,105	$ 719,174	$ 722,910	$ 723,759
Benefits	347,328	378,643	428,634	471,494	498,417
Total Personnel	1,039,342	1,067,748	1,147,808	1,194,404	1,222,176
Operations	152,032	183,580	219,678	262,124	294,395
Overhead	352,860	462,832	477,068	434,336	492,819
Capital	-	10,688	-	-	-
Total Expenditures	$ 1,544,234	$ 1,724,848	$ 1,844,554	$ 1,890,864	$ 2,009,390

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	16.00	16.00	16.00	16.00	16.00
Part-Time	-	-	-	-	-
Total FTEs	16.00	16.00	16.00	16.00	16.00



Engineering Division

Department Function

- The Engineering Division of the Public Works Department provides professional engineering support (design, survey, drafting, traffic engineering development review, records maintenance, and public information) to the City Administration, the Municipal Council, the Planning Commission and other city departments and the public. The Engineering Division also provides administration, design and construction management of Public Works capital improvement projects, professional transportation engineering services and traffic signal maintenance and operation for the City.

Department Goals

- Implement use of available current technology (tablets, smart phones, etc.) to improve efficiency for field use, including data access for inspection, utility location, mapping, and project documentation.
- Evaluate project management software for Capital Improvement Project data to facilitate the ability to provide timely and accurate project reports related to progress, budget and status.
- Provide opportunities for employees to improve skills, training and knowledge related to their positions, which would increase efficiency and job satisfaction.
- Improve public access to Engineering services, including standards and specifications, interactive permit applications, etc.
- Work with the Municipal Council and City Administration to identify sustainable funding for the maintenance of the current infrastructure and for construction of capital improvement projects identified in the Transportation Master Plan.

Department Accomplishments

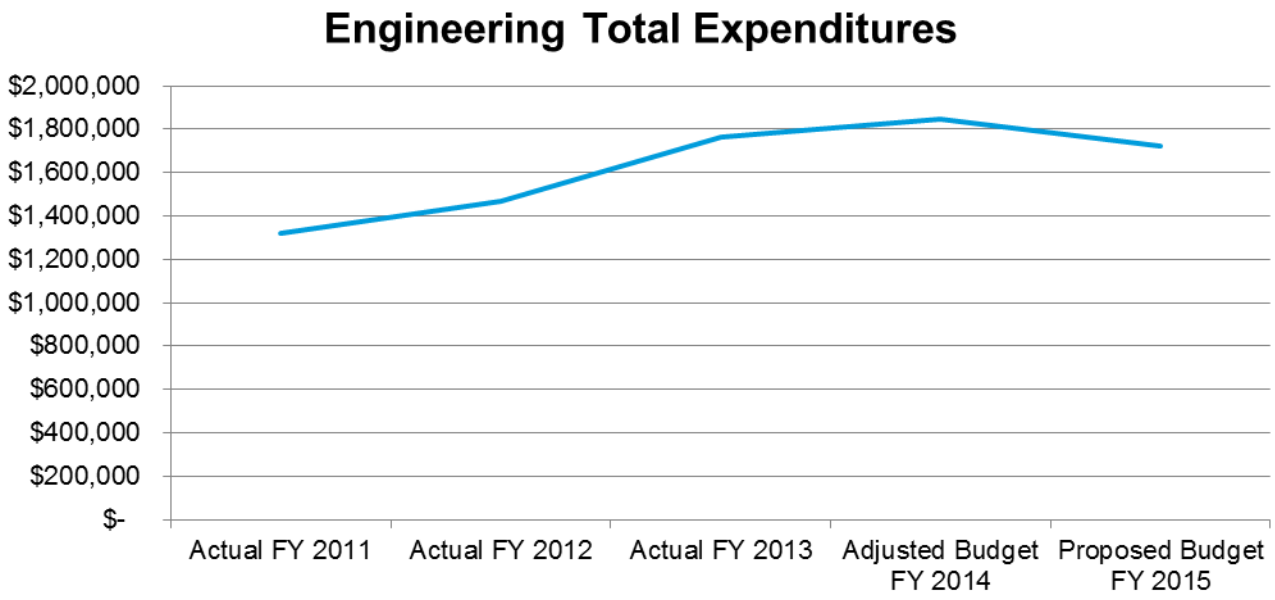
- Bicycle Master Plan—The Bicycle Master Plan has been completed and adopted by the Municipal Council to be contained within the Transportation Master Plan. Implementation of elements of the Bicycle Master Plan will be included in capital project planning.
- 1250 West Sidewalk Project—This project constructed a new six foot sidewalk along the west side of 1250 West from 800 North to 900 North. The installation of these improvements provides pedestrian safety for residents of this area as well as for children attending the Freedom Academy.
- Downtown Beautification Project—This project reconstructed sidewalk and installed a new planter with brick pavers, trees and streets in the downtown area. The streets included in this project were Freedom Boulevard from 100 North to 200 South, 100 North from Freedom Boulevard to 300 West and 300 West from Center Street to 50 North. This is part of an ongoing project to enhance streets in the downtown area.

Budget Highlights

- With the completion of the Central Utah Water Project in FY 2014, the Engineering Division presented a funding plan to retain the positions that were created during the Central Utah Water Project. Those positions have been budgeted in full in the FY 2015 budget, which accounts for the increase in FTEs.
- The operations budget in FY 2014 includes money received from Central Utah Water to assist in completing the project.

Engineering Division	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Personnel					
Salaries	$ 798,388	$ 913,908	$ 942,327	$ 954,261	$ 952,095
Benefits	338,093	393,017	438,931	511,225	508,511
Total Personnel	1,136,481	1,306,925	1,381,258	1,465,486	1,460,606
Operations	86,970	55,009	112,376	256,604	124,206
Overhead	94,136	106,226	158,888	124,530	136,522
Capital	-	-	111,784	-	-
Total Expenditures	$ 1,317,587	$ 1,468,160	$ 1,764,306	$ 1,846,620	$ 1,721,334

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	12.00	14.00	14.00	14.25	14.25
Part-Time	0.33	0.33	0.33	0.33	2.23
Total FTEs	12.33	14.33	14.33	14.58	16.48



Parks and Recreation

Department Function

- The Provo Parks and Recreation Department enhances quality of life by inspiring residents through our commitment to create dynamic parks, recreation facilities, programs, and service of the highest standard. Included in the Parks and Recreation Department is administration, parks and downtown maintenance, cemetery operations, recreation services for adults and children of all ages and other special programs.

Department Goals

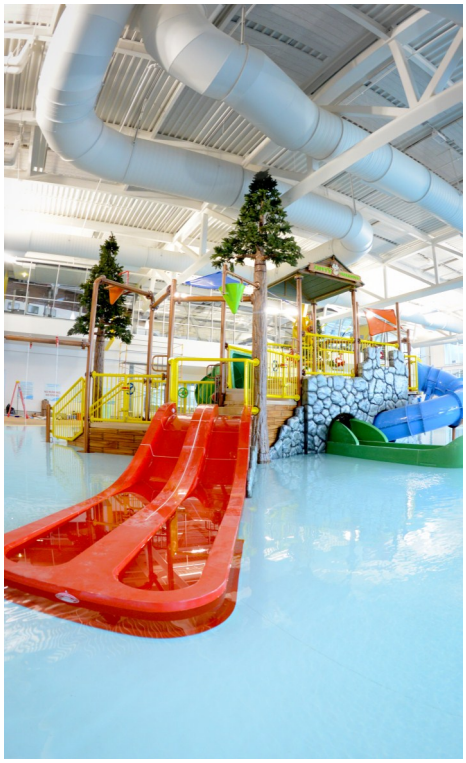
- Develop a comprehensive wellness and intramural program utilizing Recreation facilities to promote active lifestyles among Provo City employees.
- Increase client and patron retention through enhanced customer service efforts using the Raving Fans concept.
- Position the Provo Recreation Center for many state-wide and national recognition awards.
- Develop a senior transportation arrangement that provides a professional transportation service, removes Provo's liability and saves money.
- Develop a resource stewardship and sustainability plan for department facilities to become more environmentally conscious.
- Develop programs to meet the needs and increase participation with low income population groups.

- Improve marketing efforts through use of social media and web site enhancements.
- Replace the ice refrigeration equipment and south rink lighting system at the Peaks Arena.
- Enhance the Veterans Memorial Pool by adding new innovative water features and attractions.
- Improve park inspection system using wireless technology in the field to eliminate paper forms.

- Improve park projects and construction management systems and methods.
- Enhance the department safety program and better utilize leaders in safety training.
- Integrate emergency response methods into department plans that are acquired at the FEMA IMEC course in Emmitsburg, Maryland.
- Oversee cemetery addition.

Department Accomplishments

- Successful opening of the world-class $39 million Provo Recreation Center with expanded amenities, programs and attendance.
- The Parks and Recreation Master Plan was completed and approved.
- Negotiated with Provo School District to hand over maintenance of their grounds to District staff.
- Initiated an online pavilion reservation system.
- Facility improvements were made to the Peaks Arena to enhance appearance, usability and safety.
- The Peaks Arena hosted the US Figure Skating Pacific Coast Sectionals Competition and the USA Hockey's Rocky Mountain District Tournament.
- Community special events expanded in size and scope utilizing the same budget appropriation.
- The Science Palooza community special event received the Outstanding Program Award from URPA (Utah Recreation and Parks Association).
- Over 4,000 participants enrolled in the summer swimming program and the Pikes recreational swim teams doubled in size.
- Initiated adaptive recreation programs in the areas of aquatics, sports, day camps, and classes.
- Provo sports collaborated with the Fredette Family Foundation and Jimmer Fredette to host a 3-on-3 basketball tournament for grades 3-12 to promote anti-bullying.
- Provo sports initiated a full soccer uniform overhaul, created training videos for youth sports volunteer coaches and developed three additional summer sports camps.



Budget Highlights

- The FY 2015 budget includes a sharp increase in FTEs, most of which includes part-time and seasonal positions. The Provo Recreation Center has far outperformed what the original pro forma predicted for needed staffing levels, usage and revenue collected. The revenue for the Provo Recreation Center increased almost the same amount as the expenses in the Recreation Division.
- Overhead charges decreased in an effort to more accurately account for various overhead charges throughout the city.

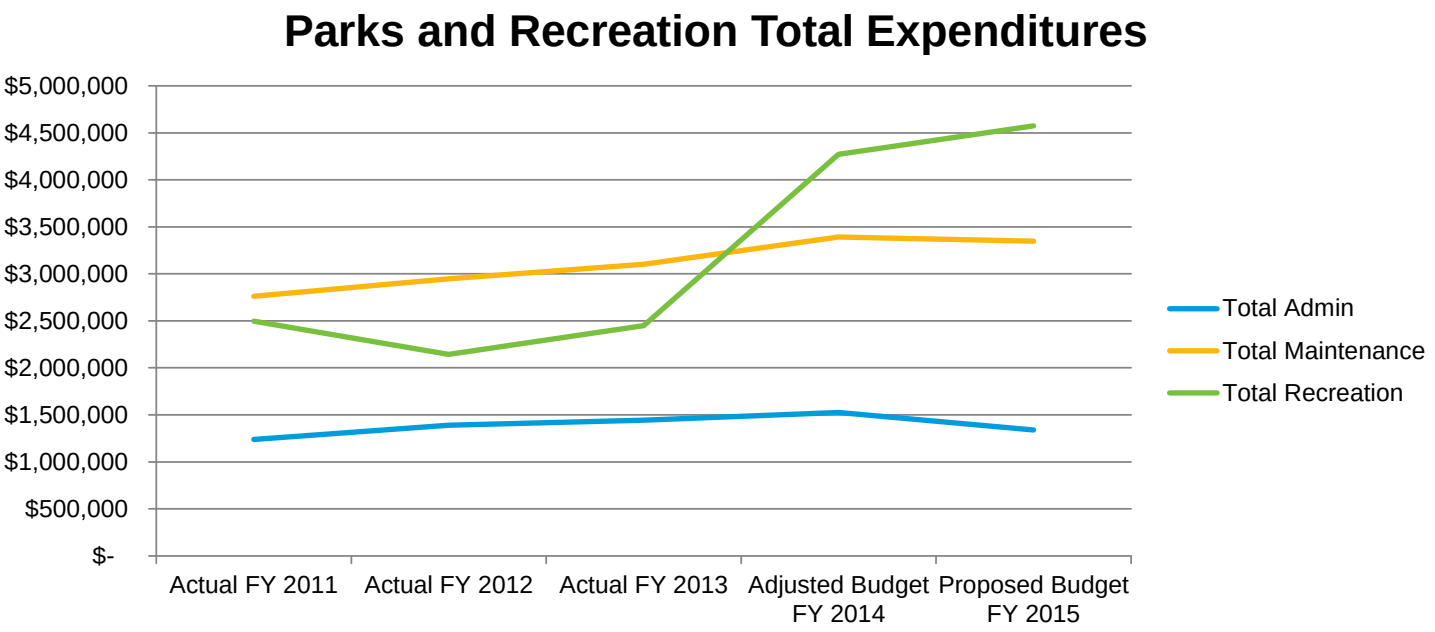
provo PARKS & RECREATION

Parks Administration	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Personnel					
Salaries	$ 352,979	$ 381,892	$ 413,814	$ 380,673	$ 369,243
Benefits	156,372	147,129	166,765	170,537	177,835
Total Personnel	509,351	529,021	580,579	551,210	547,078
Operations	87,757	150,869	88,237	99,479	92,216
Overhead	639,801	710,382	775,619	875,383	701,487
Capital	-	-	-	-	-
Total Admin Expenses	$ 1,236,909	$ 1,390,272	$ 1,444,435	$ 1,526,072	$ 1,340,781

Parks Maintenance	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Personnel					
Salaries	$ 1,582,164	$ 1,587,283	$ 1,598,870	$ 1,843,470	$ 1,804,050
Benefits	551,584	599,968	650,836	753,211	768,508
Total Personnel	2,133,748	2,187,251	2,249,706	2,596,681	2,572,558
Operations	246,589	290,277	296,794	313,078	315,386
Overhead	351,753	417,757	448,834	438,782	459,977
Capital	28,930	51,330	106,120	43,615	-
Total Maintenance Expenses	$ 2,761,020	$ 2,946,615	$ 3,101,454	$ 3,392,156	$ 3,347,921

Parks Recreation	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Personnel					
Salaries	$ 1,071,912	$ 1,106,486	$ 1,149,595	$ 2,035,856	$ 2,408,064
Benefits	257,040	277,180	303,846	506,493	552,539
Total Personnel	1,328,952	1,383,666	1,453,441	2,542,349	2,960,603
Operations	952,624	543,523	698,723	919,877	927,027
Overhead	216,617	215,320	298,680	730,459	606,975
Capital	-	-	-	80,002	80,000
Total Recreation Expenses	$ 2,498,193	$ 2,142,509	$ 2,450,844	$ 4,272,687	$ 4,574,605
Total Parks Department	$ 6,496,122	$ 6,479,396	$ 6,996,733	$ 9,190,914	$ 9,263,307

Admin FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	4.00	4.00	4.00	4.00	4.00
Part-Time	1.64	1.77	2.28	1.13	0.75
Total Admin	5.64	5.77	6.28	5.13	4.75
Maintenance FTE Summary	**FY 2011**	**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**
Full-Time	23.00	23.00	23.00	23.00	23.00
Part-Time	38.17	38.01	39.74	37.82	38.30
Total Maintenance	61.17	61.01	62.74	60.82	61.30
Recreation FTE Summary	**FY 2011**	**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**
Full-Time	10.00	9.00	12.50	15.00	15.00
Part-Time	34.22	37.47	36.49	53.36	79.88
Total Recreation	44.22	46.47	48.99	68.36	94.88
Total FTEs	111.03	113.25	118.01	134.31	160.93


Parks and Recreation Total Expenditures
$5,000,000
$4,500,000
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
Actual FY 2011
Actual FY 2012
Actual FY 2013
Adjusted Budget FY 2014
Proposed Budget FY 2015
Total Admin
Total Maintenance
Total Recreation

Enterprise Funds

Enterprise Fund Information

The City's enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the City is that 1) the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges and/or 2) the City has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Each individual enterprise fund consists of an operating fund and a capital improvement fund. Each individual fund accounts for all of its user fees, debt, maintenance, and assets individually. Each individual capital improvement fund accounts for all construction and projects associated with each enterprise fund. In the individual section the operating and capital improvement funds will be presented separately. Future project detail and historical information is included in the Capital Improvement Plan section on page 148.

Revenue Source	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015	% of Total
Utility Sales	$ 69,427,216	$ 78,122,890	$ 83,379,184	$ 85,209,610	$ 86,976,880	55%
Bond Proceeds	-	-	-	-	20,000,000	13%
Transfers In	5,565,602	8,777,082	7,791,264	11,687,866	29,400,590	19%
Fees	4,084,013	3,803,891	4,116,306	3,316,529	5,497,297	3%
Principal/Interest Income	1,164,831	1,560,425	2,521,479	168,712	120,130	0.1%
Grant	1,483,516	921,876	667,182	3,527,452	11,705,000	7%
Miscellaneous	1,580,343	4,168,884	3,830,826	4,079,726	3,589,700	2%
Total Revenue & Transfers In	$ 83,305,521	$ 97,355,048	$ 102,306,241	$ 107,989,895	$ 157,289,597	

Major Revenue Sources

The major revenue source for enterprise funds is utility sales. Revenue projections are done using trend analysis. Prior year revenue collections are reviewed, along with any changes in utility rates. In FY 2015, there is a proposed Public Works bond in the revenue total (Water and Wastewater). There are two proposed utility rate increases; Water has a proposed increase of 8% and Wastewater has a proposed increase of 20%.

The transfers-in are primarily transfers from the operating revenue from an enterprise fund to its corresponding capital improvement fund. There are corresponding transfers-out in the enterprise operating fund. The remainder of the transfers-in are for other transfers pertaining to debt and operations in enterprise funds.

Fees include impact fees, aid to construction fees, and other user fees associated with service provided by each fund.

Miscellaneous revenue includes lease income, overhead revenue, Telecom debt, sale of fixed assets, and franchise fees.

Enterprise Fund Summary (Operating and CIP)	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue & Transfers					
Airport	$ 1,745,051	$ 1,376,583	$ 1,543,538	$ 4,576,559	$ 12,729,165
Energy	61,416,404	73,370,852	77,489,753	77,055,246	77,984,710
Telecom	-	571,819	989,669	-	-
Sanitation	3,419,364	4,477,349	4,510,973	4,614,000	4,600,000
Wastewater	7,245,726	6,129,348	5,636,405	7,542,000	26,345,000
Water	8,811,755	10,652,699	11,291,960	12,688,115	32,731,620
Utility Transportation	-	-	-	700,000	2,067,515
Golf Course	667,221	776,398	843,943	813,975	831,587
Total Revenue and Transfers In	83,305,521	97,355,048	102,306,241	107,989,895	157,289,597
Expenditures & Transfers					
Airport	1,677,849	1,132,318	1,252,563	4,261,736	12,435,631
Energy	64,537,795	69,049,409	73,858,951	85,412,476	77,984,470
Telecom	-	192,447	1,369,041	-	-
Sanitation	3,462,799	3,970,865	3,861,864	4,667,335	5,243,658
Wastewater	7,791,987	5,313,181	5,063,226	13,156,009	20,097,150
Water	7,717,744	8,865,705	9,747,504	16,023,589	33,842,352
Utility Transportation	-	-	-	700,000	2,067,515
Golf Course	748,715	827,846	843,889	813,975	831,587
Total Expenditures and Transfers Out	85,936,889	89,351,771	95,997,038	125,035,120	152,502,363
Net Change in Fund Balance	$ (2,631,368)	$ 8,003,277	$ 6,309,203	$ (17,045,225)	$ 4,787,234

Airport

Division Function

- The Airport and Airport CIP funds are divisions of the Public Works Department. The purpose of the Airport division is to operate and maintain the airport for the greatest benefit to the citizens of Provo, by maintaining safe operations as airport use increases to include scheduled air passenger commercial service, by minimizing potential impacts on surrounding neighborhoods through consistent enforcement of policies, maintaining compliance with FAA grant assurances, protecting the Provo taxpayers' investment in the airport and assuring continued FAA funding. The Airport CIP tracks all major renovations at the Airport, along with runway maintenance and other capital projects. The main source of funding for the CIP fund is the FAA.

Department Goals

- Restore daily commercial flight to Denver, and add a daily flight to California.
- Replace Airport Rescue and Fire Fighting vehicle (ARFF).
- Complete wildlife hazard assessment.
- Rehabilitate Primary Runway (13/31) with as little disruption as possible.
- Research viability of new airport terminal.

Department Accomplishments

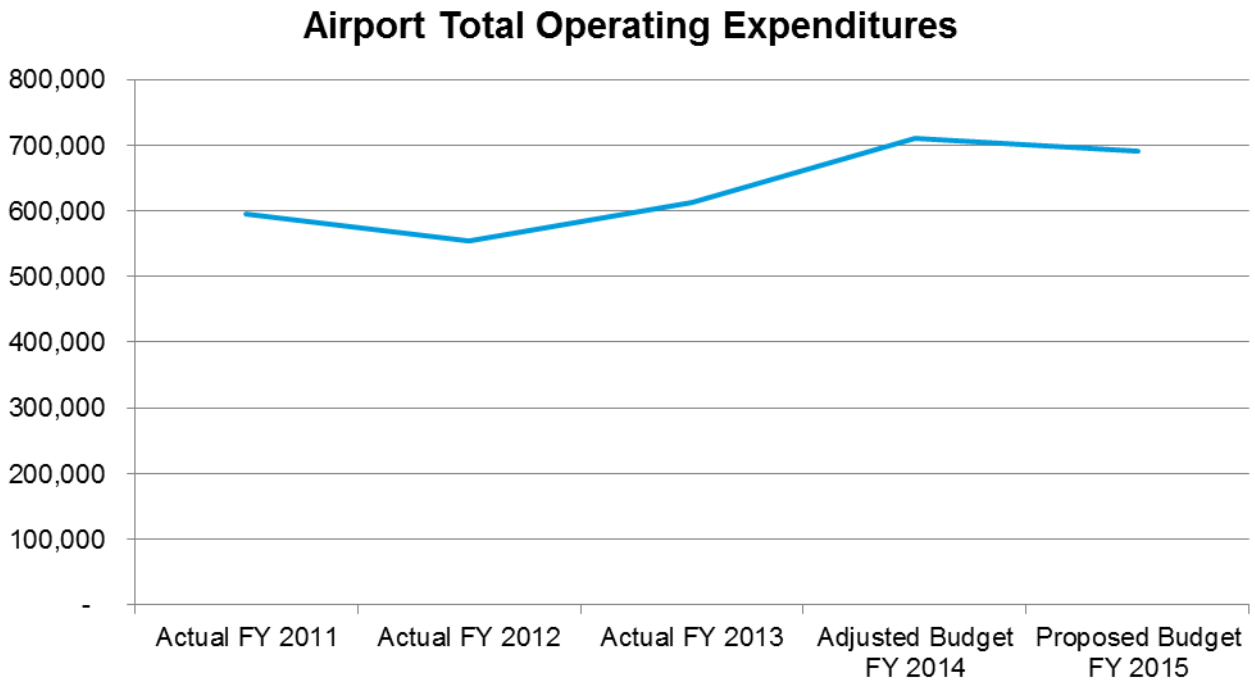
- Announced new commercial services. Allegiant Air flights from Provo to Phoenix/Mesa started February 15th. Flights from Provo to Oakland, California began June 2013.

Budget Highlights

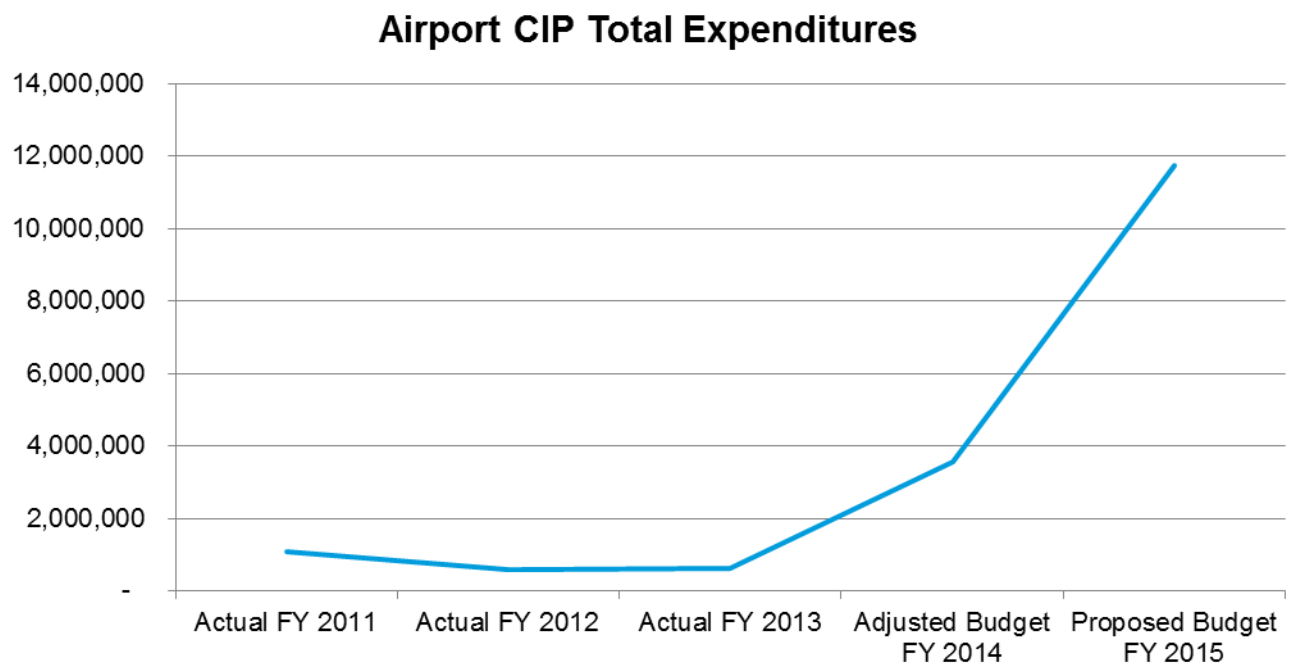
- Overhead expenditures for FY 2015 include increased costs for liability insurance (specifically enplaning insurance), retiree insurance, facility maintenance, vehicle fuel and repairs, and utilities.
- The transfer-in for the Airport operating fund is a transfer from the General Fund. The transfers-in for the Airport Capital Improvement Fund is from Debt Service and the General Fund. The transfer from the General Fund is the match amount needed for a grant from the FAA for runway maintenance and the amount needed for an inter-fund loan which will be paid off in FY 2016.
- Past Airport Capital Improvement projects have been undertaken in the hope that commercial air service will increase into Provo Airport, which has caused a deficit fund balance. All capital projects currently in the budget are funded through the FAA, which are fully reimbursable.
- Operations expenditures in FY 2014 includes an additional transfer-in from the General Fund to help restore a positive fund balance in the Airport operating fund. Operating revenues for FY 2014 are showing improvement over the previous fiscal years, reflecting the popularity of the additional flights out of Provo.

Airport--Operating	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Fees	$ 281,925	$ 280,908	$ 281,545	$ 305,000	$ 345,000
Miscellaneous	1,912	62,637	72,944	69,000	30,000
Fuel Tax	20,896	26,776	26,061	25,000	25,000
Interest Income	95	20	127	-	-
Transfers In	10,778	243,164	244,209	339,553	291,611
Total Revenue	315,606	613,505	624,886	738,553	691,611
Expenditures					
Salaries	138,865	198,843	207,225	212,118	216,477
Benefits	57,594	78,466	89,860	97,879	103,593
Total Personnel	196,459	277,309	297,085	309,997	320,070
Operations	114,531	73,812	121,318	94,031	98,496
Overhead	105,232	171,921	188,047	178,105	227,160
Capital	-	23,000	-	-	-
Nonoperating	-	9,000	7,371	129,363	8,175
Transfers Out	180,000	-	-	-	37,710
Total Expenditures	596,222	555,042	613,821	711,496	691,611
Net Change in Fund Balance	(280,616)	58,463	11,065	27,057	-
Beginning Fund Balance	4,436	(276,180)	(37,717)	(26,652)	405
Adjustment to Beginning Fund Balance	-	180,000	-	-	-
Ending Fund Balance	(276,180)	(37,717)	(26,652)	405	405

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	2.00	3.00	3.00	3.00	3.00
Part-Time	-	-	0.65	0.65	0.65
Total FTEs	2.00	3.00	3.65	3.65	3.65



Airport--Capital Improvement	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Grant	$ 851,108	$ 425,093	$ 584,980	$ 3,510,452	$ 11,705,000
Interest Income	784	432	1,118	-	-
Transfers In	577,553	337,553	332,554	327,554	332,554
Total Revenue	1,429,445	763,078	918,652	3,838,006	12,037,554
Expenditures					
Capital Projects	1,010,566	518,289	592,434	3,550,240	11,744,020
Nonoperating	71,061	58,987	46,308	-	-
Total Expenditures	1,081,627	577,276	638,742	3,550,240	11,744,020
Net Change in Fund Balance	347,818	185,802	279,910	287,766	293,534
Beginning Fund Balance	(1,257,468)	(909,650)	(903,848)	(623,938)	(336,172)
Adjustment to Beginning Fund Balance	-	(180,000)	-	-	-
Ending Fund Balance	(909,650)	(903,848)	(623,938)	(336,172)	(42,638)



Energy

Department Function

- The Energy Department provides reliable electricity with superior customer service at a competitive price to the residents and businesses in Provo. The Department operates and maintains over 35,000 meters, 380 miles of distribution lines, 48 miles of transmission lines and 18 substation transformers. Provo City Power is the largest municipally owned electric utility in the state. Provo is a member of the Utah Municipal Power Agency (UMPA) which is responsible for the management and scheduling of all power resources serving Provo and the other member utilities. The electricity is generated primarily from coal fired power plants with hydroelectric generation and other peaking plants. One major challenge for the utility is to develop new resources for future loads and manage the environmental landscape.

Department Priorities

- The Energy Department BHAG is to become the most reliable municipal utility in the United States providing superior customer service in a safe environment for employees.
- Utilize Speed of Trust, Raving Fans, and Big Gear to improve customer service and improve employee morale.
- Provide for fiscal management of the department budget and promote a department culture of fiscal responsibility and accountability with the supervisors.
- Actively serve on the UMPA Technical Board and advise the City Manager and Mayor on all power supply issues and operations. Participate in CREDA, APPA and other related organizations to ensure a cost effective and reliable power supply source for Provo.
- Promote the welfare and benefits of the City and Provo City Power in public dealings. Be professional and responsible to the administration and customer as a department leader.
- Know and serve the needs of the employees to effectively perform at work and represent these issues with the administration.
- Work with the administration, legislators, policy makers, and the public to promote and protect public power.
- In addition to the defined work, perform other duties as assigned by the administration.

Department Goals

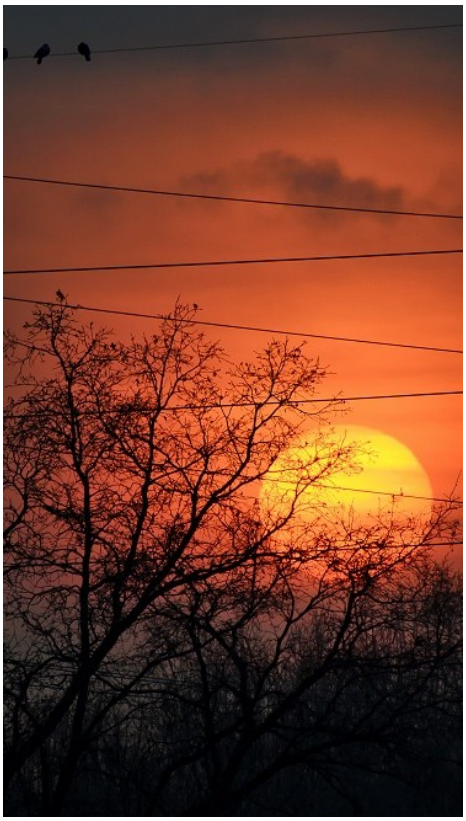
- Decrease claims by stressing the importance of maintaining equipment and the cost of associated preventable accidents.
- Make safety a priority by attending safety meetings as an administrator.
- Increase department Speed of Trust ratings.

Upcoming Challenges with Five Key Areas of Focus

The Power Department is facing the main challenge of providing reliable low cost power in an environment of uncertain regulation and load growth. With pending EPA mandates and a political push for green energy, the Power Department must make wise decisions for the economic viability of the City. The questions we need to answer begin with our long range capital planning, public information, and compliance with the current regulatory environment. For these reasons the department must focus on the following key areas:

- Power Resource Management – With UMPA, plan and purchase energy resources to provide reliable low cost power to the citizens of Provo. Part of the resource mix must have a renewable component as requested by elected officials and expected by the public.

- Update Customer Outreach Programs – The public counts on businesses to use technology for information. Provo must use tools such as Facebook and Twitter to inform customers of current events. In addition, the department must look at AMI solutions to give the public more information for conservation and control of their own energy bills.
- Safety – Provo Power has a safe department as can be seen by the low occurrence of reportable accidents. That being said, the department can improve by establishing a culture of safety with all employees.
- Accountability – In order to increase productivity and efficiency, the department is working on a tracking system to compare the cost of estimated jobs to actual cost. In addition, job units are being produced to compare productivity between crews to create a competitive environment where performance is measured and awarded.
- Training – In order to have a successful department, training of employees must take place. The department will continue to rotate crews on training with IPSA and Hot line schools to keep the skill of the department sharp and not get behind current construction practices.



Department Accomplishments

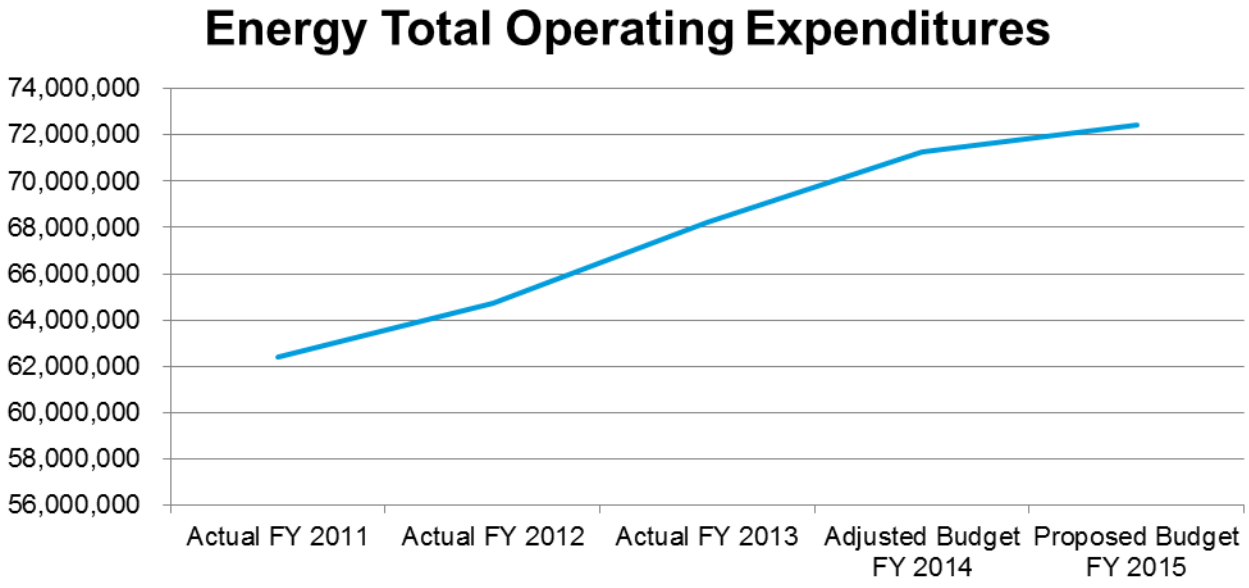
- Completed Downtown Underground Power System - $2.7 million in electrical infrastructure for NuSkin, Temple and the City Center allowing an automatic fail over scheme which is the most sophisticated in the state of Utah.
- Negotiated a full refund of a 60 MVA transformer and ordered a new transformer to complete the substation and switchyard construction of Draper Substation.
- Managed over 100 electrical projects.
- Completed 4,800 blue stakes with only one dig up.
- Created maps showing empty conduit and pole attachments allowing the city to bill for leased infrastructure.
- Published an RFP for a new AMI (Automated Metering Infrastructure) program allowing the city to utilize a smart grid network.
- Completed Westgate Substation ring bus with associated 138 kV transmission line from Geneva Rd. to Draper Substation.
- Managed over 1,800 rebates for the calendar year totaling approximately $350,000.
- Increased rates by 2% making the rate structure more equitable for smaller customers.
- Participated in three service projects with the United Way to help boost morale within the department and give back to the community that we serve.
- Improved safety- no lost time accidents to date.
- Installed first ever URD Capacitors (3).
- Completed a 20 year capital facility plan with associated impact fee study.
- The utility forestry crews had almost six months straight without a tree related outage – eclipsing the previous mark set in 2005 by 2 months.
- The Forestry Division Pruned/Removed 9,524 trees, recycled 5,799 cubic yards of green waste and planted 807 trees.

Budget Highlights

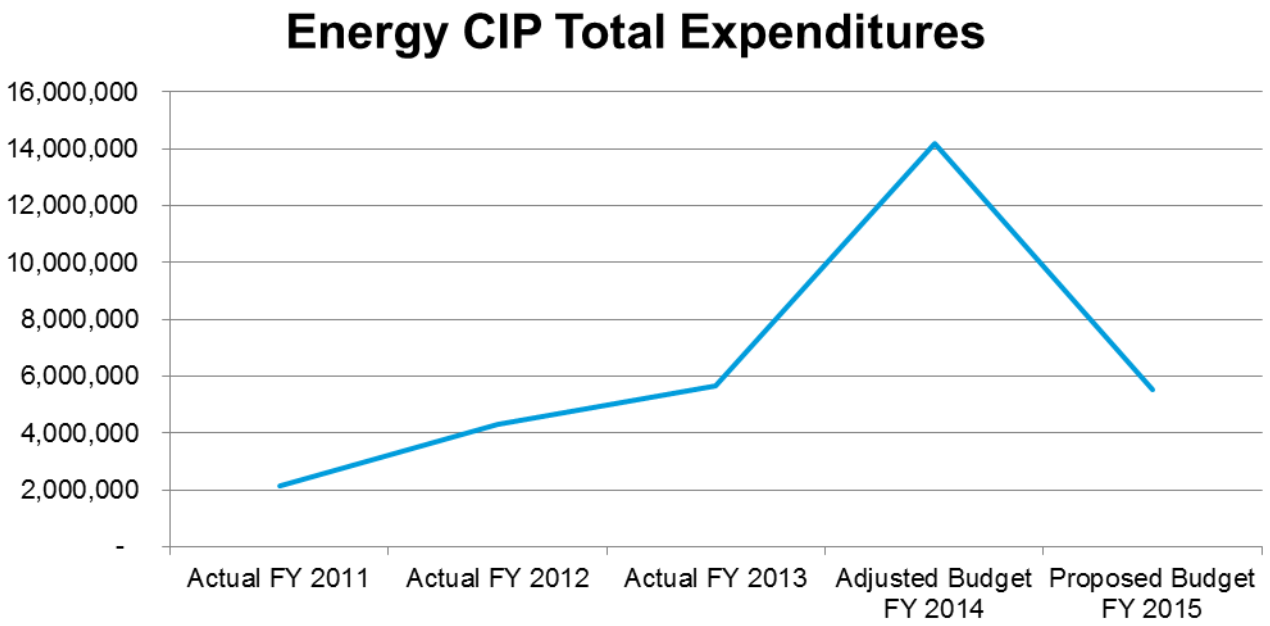
- Purchased power from UMPA accounts for 95.9% of the operating budget in Energy. The total budget for operating expenditures excluding the cost of purchased power is $1.9 million.
- Miscellaneous revenue includes the Telecom Debt Charge assessed to all Provo Power customers. This amount received is then transferred out to the Telecom Debt Service Fund for debt payment.
- In FY 2013, the Customer Service Division was created, removing the customer service functions from the Energy Fund. This is accounted for in both the decrease in FTEs and the decrease in personnel expenses between FY 2012 and FY 2013. Each utility fund is charged for the Customer Service Division, which is included in the Overhead expenses.
- Total salary for employees is budgeted in the operating fund in FY 2015. Throughout the year, personnel charges are capitalized in projects, which accounts for the difference in salary totals between FY 2013 and FY 2015.
- Overhead charges include an increase in the cost for retiree insurance, vehicle fuel and repairs, Customer Service charges and facility maintenance costs.
- Nonoperating costs decreased due to the bond being paid off in FY 2014.
- Operating costs increased due to an increase in resource costs.
- The increase in costs in the CIP fund for FY 2014 is due to project carryovers year over year. Project budgets are carried over at the end of the year until either the project is completed or enough money has been saved to complete a project.
- Project detail for the CIP Fund can be found in the Capital Improvement Plan section of this book.
- Capital project actuals include capitalized labor as well as the materials and other expenses needed to complete the project.

Energy--Operating	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Utility Sales	$ 53,514,128	$ 60,924,235	$ 65,007,082	$ 66,660,425	$ 67,426,880
Miscellaneous	1,197,504	3,191,717	3,701,432	3,457,000	3,461,000
Fees	777,615	945,572	967,365	840,500	1,451,600
Principal Payment	1,094,985	864,405	855,725	101,212	-
Interest Income	2,965	7,789	39,524	20,000	98,130
Grant	576,874	474,060	17,356	-	-
Total Revenue	57,164,071	66,407,778	70,588,484	71,079,137	72,437,610
Expenditures					
Salaries	3,580,515	3,746,227	2,951,611	3,412,279	4,102,964
Benefits	1,598,322	1,731,968	1,576,924	1,943,385	2,210,891
Total Personnel	5,178,837	5,478,195	4,528,535	5,355,664	6,313,855
Operations	43,582,291	40,194,034	41,580,484	42,398,215	46,974,573
Overhead	1,468,873	1,516,373	3,224,238	3,122,092	3,272,920
Capital	-	-	-	-	-
Nonoperating	4,575,340	4,523,390	4,469,203	4,842,335	250,000
Transfers Out	7,582,822	13,013,138	14,398,194	15,528,065	15,626,022
Total Expenditures	62,388,163	64,725,130	68,200,654	71,246,371	72,437,370
Net Change in Fund Balance	(5,224,092)	1,682,648	2,387,830	(167,234)	240
Beginning Fund Balance	12,941,234	7,717,142	9,399,790	11,787,620	11,620,386
Ending Fund Balance	7,717,142	9,399,790	11,787,620	11,620,386	11,620,626

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	76.00	80.00	63.00	61.00	62.00
Part-Time	6.64	6.76	2.01	2.01	2.46
Total FTEs	82.64	86.76	65.01	63.01	64.46



Energy--Capital Improvements	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Fees	$ 1,805,586	$ 1,336,809	$ 1,775,773	$ 485,000	$ 554,035
Miscellaneous	216,274	705,743	438,472	446,391	-
Interest Income	16,380	57,270	67,393	40,000	-
Transfers In	2,214,093	4,863,252	4,619,631	5,004,718	4,993,065
Total Revenue	4,252,333	6,963,074	6,901,269	5,976,109	5,547,100
Expenditures					
Capital Projects	2,088,412	4,324,279	5,654,903	14,166,105	5,547,100
Transfers Out	61,220	-	3,394	-	-
Total Expenditures	2,149,632	4,324,279	5,658,297	14,166,105	5,547,100
Net Change in Fund Balance	2,102,701	2,638,795	1,242,972	(8,189,996)	-
Beginning Fund Balance	5,364,739	7,467,440	10,106,235	11,349,207	3,159,211
Ending Fund Balance	7,467,440	10,106,235	11,349,207	3,159,211	3,159,211



Telecom

Division Function

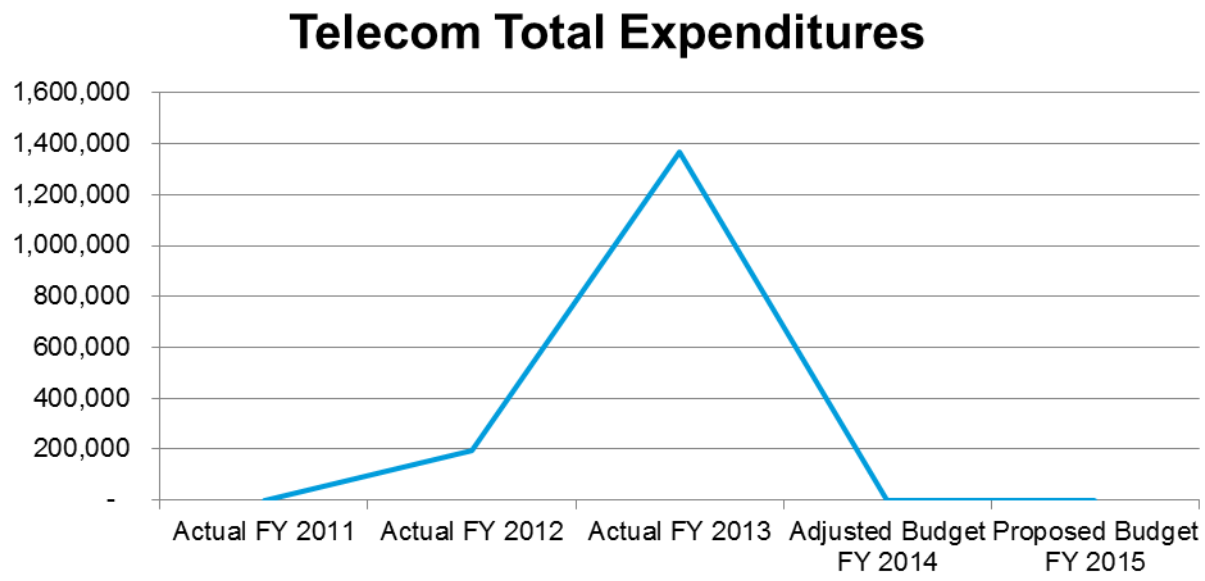
- The Telecom Division no longer is reported or run as an enterprise fund.

Budget Highlights

- After the sale of the fiber network to Google Fiber, it was determined that the Telecom Enterprise Fund was no longer necessary. The fund was split into the Telecom Debt Service Fund and the Telecom Internal Service Fund, with the corresponding assets and liabilities transferred.

Telecom	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Miscellaneous	$ -	$ -	$ (492,849)	$ -	$ -
Principal Payment	-	571,819	1,482,726	-	-
Interest Income	-	-	(208)	-	-
Transfer In	-	-	-	-	-
Total Revenue	-	571,819	989,669	-	-
Expenditures					
Salaries	-	12,923	125,199	-	-
Benefits	-	4,035	47,051	-	-
Total Personnel	-	16,958	172,250	-	-
Operations		169,767	513,627	-	-
Overhead	-	-	200	-	-
Capital		5,722	682,964	-	-
Nonoperating	-	-	-	-	-
Total Expenditures	-	192,447	1,369,041	-	-
Net Change in Fund Balance	-	379,372	(379,372)	-	-
Beginning Fund Balance	-	-	379,372	-	-
Ending Fund Balance	-	379,372	-	-	-

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	-	1.00	1.00	-	-
Part-Time	-	-	-	-	-
Total FTEs	-	1.00	1.00	-	-



Sanitation

Division Function

- Sanitation is a division within the Public Works Department. This Division provides automated residential refuse collection and green waste recycling. Sanitation also manages neighborhood-oriented cleanup programs in the spring and fall of each year. Sanitation administers the blue can recycling program for Provo residents through a contracted waste hauler.

Division Goals

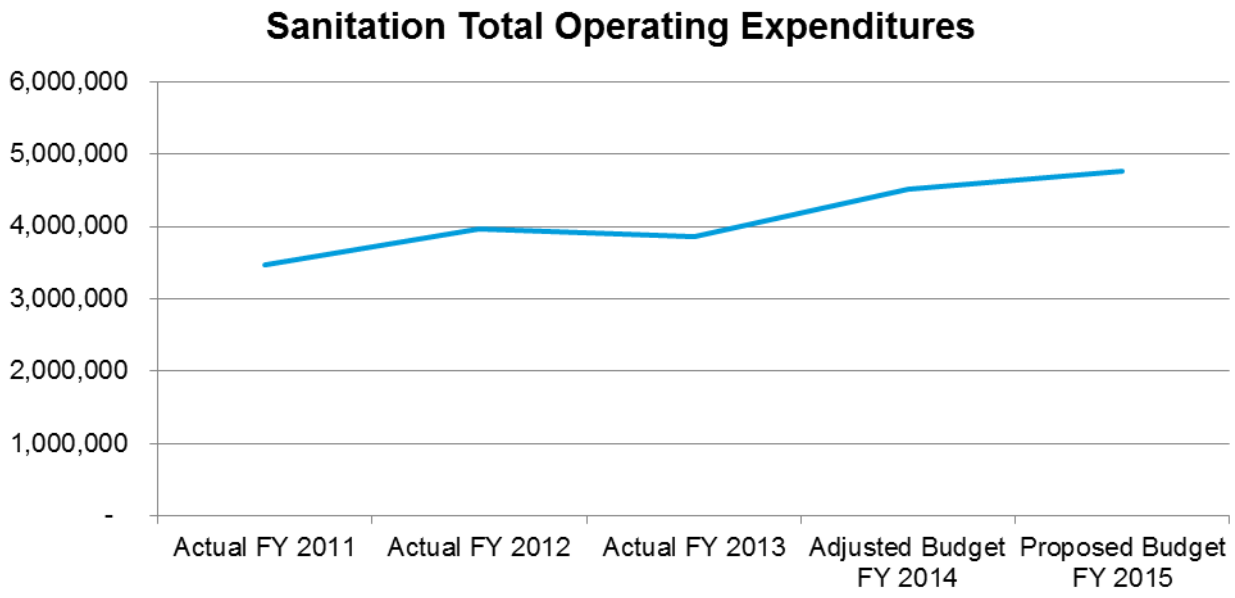
- Work with South Utah Valley Solid Waste District toward financial stabilization and control of landfill costs.
- Increase customer knowledge and understanding of sanitation services.
- Stabilize recycling (blue can) customer base and continue to increase number of composting (green can) customers.

Budget Highlights

- The overhead budget includes new vehicles, retiree insurance, vehicle repairs and fuel, utility costs, and the charge for Customer Service.
- The operations budget includes an increase to the fees charged by the South Utah Valley Solid Waste District recommended by the ad hoc committee.

Sanitation--Operating	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Utility Sales	$ 3,352,226	$ 4,091,056	$ 4,301,404	$ 4,424,000	$ 4,390,000
Miscellaneous	50,263	56,579	2,685	13,000	39,000
Fees	12,398	14,380	39,418	24,000	15,000
Interest Income	4,477	4,544	6,795	3,000	6,000
Total Revenue	3,419,364	4,166,559	4,350,302	4,464,000	4,450,000
Expenditures					
Salaries	754,148	761,305	610,410	675,917	660,931
Benefits	317,723	322,640	300,381	351,506	408,573
Total Personnel	1,071,871	1,083,945	910,791	1,027,423	1,069,504
Operations	1,388,505	1,470,311	1,383,286	1,667,861	1,805,618
Overhead	688,223	727,492	1,005,694	1,188,470	1,258,761
Capital	2,000	-	1,972	2,125	2,125
Nonoperating	-	-	-	19,456	17,850
Transfers Out	312,200	689,117	560,121	612,000	609,800
Total Expenditures	3,462,799	3,970,865	3,861,864	4,517,335	4,763,658
Net Change in Fund Balance	(43,435)	195,694	488,438	(53,335)	(313,658)
Beginning Fund Balance	1,168,233	1,124,798	1,320,492	1,808,930	1,755,595
Ending Fund Balance	1,124,798	1,320,492	1,808,930	1,755,595	1,441,937

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	15.00	15.00	13.00	12.35	12.35
Part-Time	1.21	1.21	1.21	1.21	1.21
Total FTEs	16.21	16.21	14.21	13.56	13.56



Sanitation--Capital Improvements	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Miscellaneous	$ -	$ 9,000	$ 7,371	$ -	$ -
Interest Income	-	1,790	3,300	-	-
Transfers In	-	300,000	150,000	150,000	150,000
Total Revenue	-	310,790	160,671	150,000	150,000
Expenditures					
Capital Projects	-	-	-	150,000	480,000
Total Expenditures	-	-	-	150,000	480,000
Net Change in Fund Balance	-	310,790	160,671	-	(330,000)
Beginning Fund Balance	286,667	286,667	597,457	758,128	758,128
Ending Fund Balance	286,667	597,457	758,128	758,128	428,128

provo
PUBLIC WORKS
SANITATION

Wastewater

Department Function

- Wastewater is composed of two Sections (Wastewater Collections and Water Reclamation) within the Water Resources Division of the Public Works Department. These Sections provide comprehensive sanitary wastewater collection and treatment services to the community. These Sections operate a fully delegated Industrial Pre-treatment Program to control the discharge of toxic, harmful or untreatable wastes to the sewer system. Funding for operation, maintenance and capital wastewater needs are provided by sewer service sales and minor miscellaneous revenues.

Department Goals

- Make wastewater system improvements in Mt. Vista Business Park in order to bypass the Billings Lift Station.
- Complete the University Avenue Pipe Lining/Bursting project.
- Replace and upgrade the Headworks building at the wastewater treatment plant resulting in a safer and more efficient operation.
- Complete an upgrade of the Lakewood lift station.
- Complete the wastewater treatment plant master plan.

Department Accomplishments

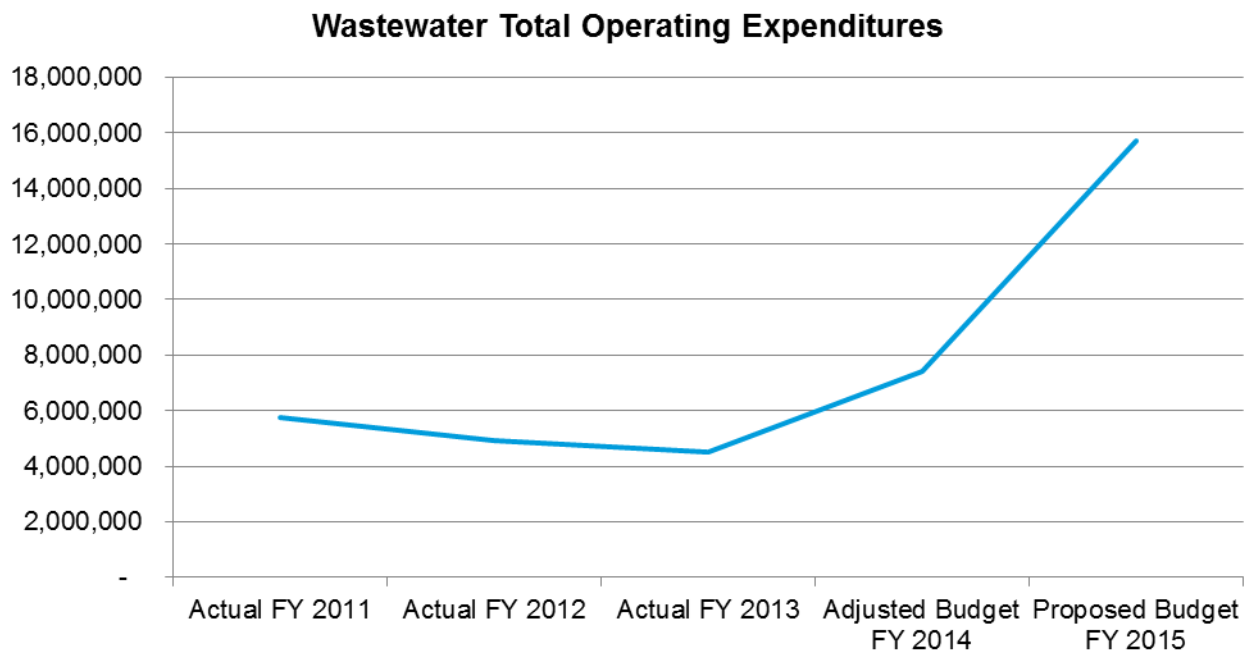
- Replaced 80’ of 8” pipe—300 South 950 East.
- Repaired bad section of pipe—800 E 200 North to 300 North.
- Replaced one block of bad pipe on 900 South (State Street (900 East) to 680 East).
- Installed new sewer line on Bulldog Boulevard.
- Completed Leisure Village Sewer Lining Project.
- Completed Driftwood Sewer Lining Project.

Budget Highlights

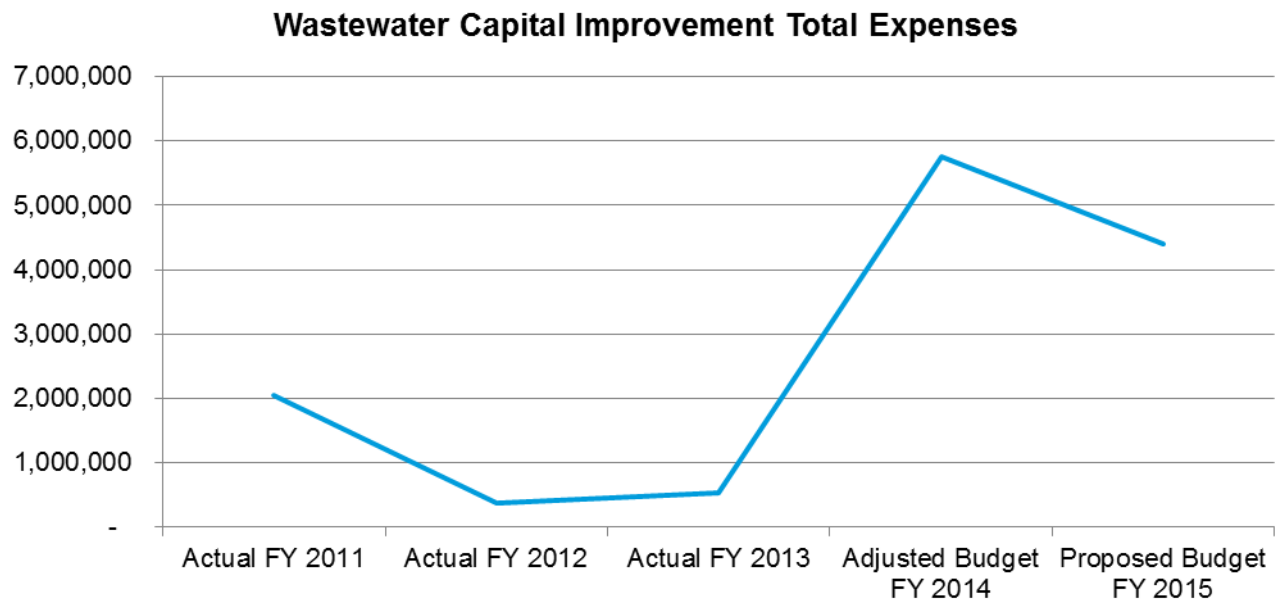
- The FY 2015 budget includes a proposed bond for capital improvement projects (detail in Capital Improvement section of this book). This is accounted for as revenue and a transfer out in the operating fund and a transfer in and expenses in the capital improvement fund.
- The increase in the overhead budget is due to an increase in the cost for retiree insurance, vehicle repairs and fuel, Equipment Replacement for new vehicles, and facility maintenance.
- The increase in capital improvement expenses in FY 2014 is due to the carryover from year to year for projects. Remaining budgets can be carried over each year until project completion or until enough money has been saved to complete a major project.

Wastewater--Operating	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Utility Sales	$ 5,141,218	$ 5,006,903	$ 5,309,513	$ 5,300,000	$ 6,000,000
Bond Proceeds	-	-	-	-	10,000,000
Miscellaneous	9,850	11,425	9,549	5,000	-
Fees	15,330	35,463	17,036	15,000	15,000
Interest Income	9,161	7,570	13,730	2,000	10,000
Grant	436	559	4,099	5,000	-
Transfers In	107,250	-	-	-	-
Total Revenue	5,283,245	5,061,920	5,353,927	5,327,000	16,025,000
Expenditures					
Salaries	1,170,429	1,168,403	1,101,087	1,256,534	1,296,381
Benefits	546,531	561,867	589,361	748,930	812,010
Total Personnel	1,716,960	1,730,270	1,690,448	2,005,464	2,108,391
Operations	437,774	428,748	347,317	570,783	608,396
Overhead	1,169,139	1,111,054	1,425,293	1,379,917	1,586,443
Capital		11,600	-	28,500	25,000
Nonoperating	-	-	-	52,620	10,000
Transfers Out	2,417,788	1,653,165	1,061,718	3,366,820	11,363,820
Total Expenditures	5,741,661	4,934,837	4,524,776	7,404,104	15,702,050
Net Change in Fund Balance	(458,416)	127,083	829,151	(2,077,104)	322,950
Beginning Fund Balance	2,820,561	2,362,145	2,489,228	3,318,379	1,241,275
Ending Fund Balance	2,362,145	2,489,228	3,318,379	1,241,275	1,564,225

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	26.00	27.00	27.00	27.25	27.25
Part-Time	0.56	0.56	0.55	0.55	0.55
Total FTEs	26.56	27.56	27.55	27.80	27.80



Wastewater--Capital Improvements	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Fees	$ 459,971	$ 394,523	$ 245,935	$ 15,000	$ 200,000
Miscellaneous		6,101	9,720	-	-
Interest Income	22,510	25,804	26,823	-	-
Transfers In	1,480,000	641,000	-	2,200,000	10,120,000
Total Revenue	1,962,481	1,067,428	282,478	2,215,000	10,320,000
Expenditures					
Capital Projects	2,050,326	378,344	538,450	5,751,905	4,395,100
Total Expenditures	2,050,326	378,344	538,450	5,751,905	4,395,100
Net Change in Fund Balance	(87,845)	689,084	(255,972)	(3,536,905)	5,924,900
Beginning Fund Balance	3,797,961	3,710,116	4,399,200	4,143,228	606,323
Ending Fund Balance	3,710,116	4,399,200	4,143,228	606,323	6,531,223



Water

Department Function

- The Water Distribution and Water Sources Sections of the Water Resources Division are included in the Public Works Department. The mission of these Sections is to protect the community's health and welfare by providing an abundant supply of high quality water in a way which exceeds federal and state water quality standards at a competitive price. These Sections provide comprehensive culinary water services to the community utilizing water service sales, connection fees, and minor miscellaneous revenues.

Department Goals

- Build the Lion's Park Well pump house and equip the well with the pump, motor, and control system.
- Pave the parking lot and make concrete improvements at Lion's Park near the new well.
- Replace 36" water main on Canyon Road as recommended in the Water Master Plan.
- Begin construction on the Big Springs development in South Fork of Provo Canyon.
- Continue installation of the 13,000 to 14,000 remaining wireless remote-read water meters.

Department Accomplishments

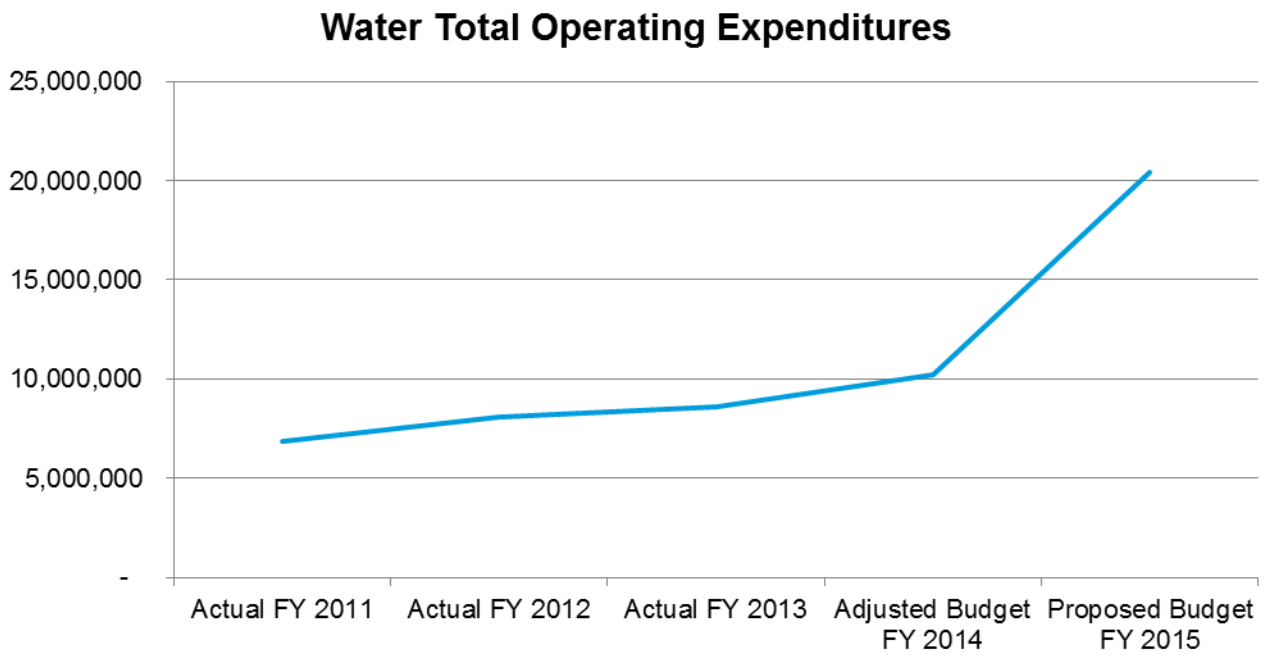
- Completed the drilling and screening of the Lion's Park Well to 1,380 feet, and completed drain line resulting in an improvement to the stormwater system in the area.
- Rehabilitated the lower Nunns Spring area and replaced 600 feet of 16-inch main line in the production and collection zones.
- Updated the chlorination facilities in the Riverwoods Well and Timpview Well to a higher efficiency system.
- Completed installation of 5,000 wireless remote-read water meters.

Budget Highlights

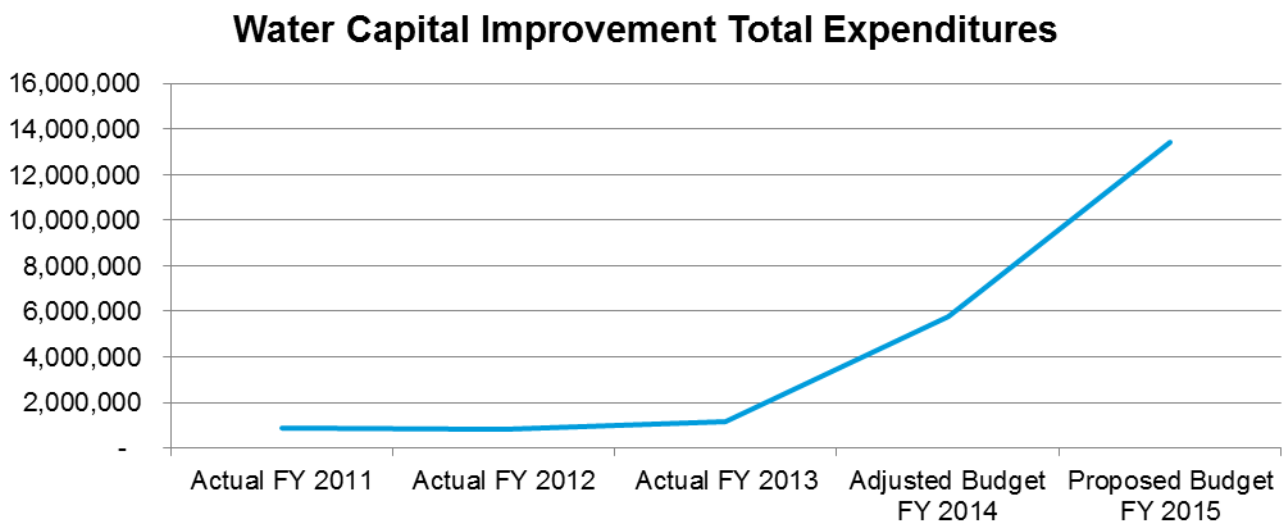
- Revenue budget includes an 8% increase in rates.
- The increase in Overhead from FY 2012 to FY 2013 was due to the reclassification of the expenses for the Customer Service Division. The increase into FY 2015 is due to the increase in costs for Customer Service, retiree insurance, utilities and liability insurance.
- The FY 2015 budget includes a proposed bond for capital improvement projects. This is accounted for in revenue and transfers out in the operating fund and transfers in and expenditures in the capital improvement fund. The increase in Transfers Out is due to an increase in the transfer to the Water Capital Improvement Fund to
- The increase in capital improvement expenses in FY 2014 is due to the carryover from year to year for projects. Remaining budgets can be carried over each year until project completion or until enough money has been saved to complete a major project.
- The decrease in nonoperating in FY 2015 is due to the bond being paid of in FY 2014.

Water--Operating	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Utility Sales	$ 7,419,644	$ 8,100,696	$ 8,761,185	$ 8,825,185	$ 9,160,000
Bond Proceeds	-	-	-	-	10,000,000
Miscellaneous	74,631	86,769	41,835	25,300	25,300
Fees	18,573	23,806	26,669	21,500	21,500
Interest Income	2,881	2,917	6,414	2,500	6,000
Grant	55,098	22,164	60,747	12,000	-
Transfers In	463,632	482,495	530,745	583,820	583,820
Total Revenue	8,034,459	8,718,847	9,427,595	9,470,305	19,796,620
Expenditures					
Salaries	1,515,935	1,563,413	1,574,016	1,661,432	1,821,018
Benefits	644,658	677,722	811,123	943,808	1,025,047
Total Personnel	2,160,593	2,241,135	2,385,139	2,605,240	2,846,065
Operations	1,483,367	1,268,977	968,089	970,171	991,865
Overhead	1,408,662	1,661,473	2,391,724	2,466,654	2,707,728
Capital	109,466	123,183	4,734	55,135	25,100
Nonoperating	214,762	215,380	214,190	272,478	46,194
Transfers Out	1,448,329	2,549,058	2,605,975	3,854,020	13,790,400
Total Expenditures	6,825,179	8,059,206	8,569,851	10,223,698	20,407,352
Net Change in Fund Balance	1,209,280	659,641	857,744	(753,393)	(610,732)
Beginning Fund Balance	486,298	1,695,578	2,355,219	3,212,963	2,459,570
Ending Fund Balance	1,695,578	2,355,219	3,212,963	2,459,570	1,848,838

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	26.00	29.00	29.00	29.25	30.25
Part-Time	4.73	3.10	3.10	3.10	5.75
Total FTEs	30.73	32.10	32.10	32.35	36.00



Water--Capital Improvements	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Fees	$ 157,185	$ 164,433	$ 147,728	$ 265,000	$ 150,000
Miscellaneous	-	-	-	29,830	-
Interest Income	10,111	15,919	17,955	-	-
Transfers In	610,000	1,753,500	1,698,682	2,922,980	12,785,000
Total Revenue	777,296	1,933,852	1,864,365	3,217,810	12,935,000
Expenditures					
Capital Projects	892,565	806,499	1,177,653	5,799,891	13,435,000
Transfers Out	-	-	-	-	-
Total Expenditures	892,565	806,499	1,177,653	5,799,891	13,435,000
Net Change in Fund Balance	(115,269)	1,127,353	686,712	(2,582,081)	(500,000)
Beginning Fund Balance	1,525,862	1,410,593	2,537,946	3,224,658	642,577
Ending Fund Balance	1,410,593	2,537,946	3,224,658	642,577	142,577



Utility Transportation

Department Function

- The Utility Transportation Fund was established in FY 2014 to provide a transparent, sustainable, and equitable source of funding for road maintenance. A monthly fee is assessed to all property owners within the City on their monthly utility bill. The basis of the monthly charge is calculated on the estimated number of average daily vehicle trips generated by each property in the City. In the past, Provo City has used bonding as a resource of revenue for ongoing street maintenance. The Provo City Municipal Council and City Administration determined that this was not a sustainable source of funding for street maintenance. The City is currently in the final year of paying off the last road bond which was used for street maintenance.

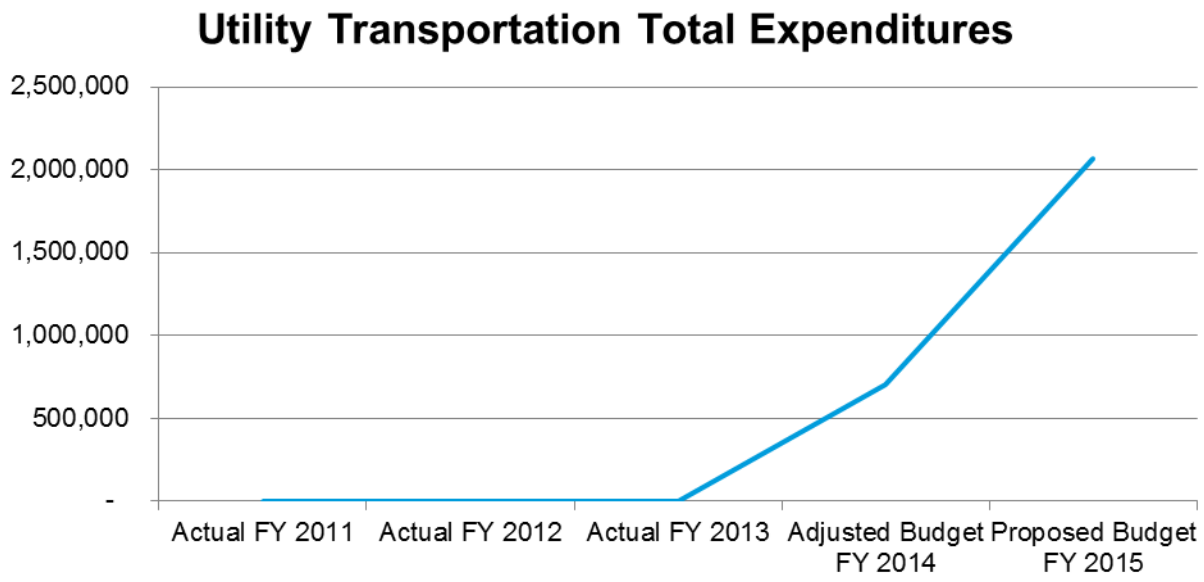
Department Goals

- Increase number of road overlays.
- Increase crack seal repairs throughout the City.

Budget Highlights

- Fees began to be collected in March of 2014. Revenue for FY 2014 accounts for the final four months of the year.
- Operations charges include overlays and crack seal repairs.

Utility Transportation	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Fees	$ -	$ -	$ -	$ 700,000	$ 2,067,515
Interest Income	-	-	-	-	-
Total Revenue	-	-	-	700,000	2,067,515
Expenditures					
Operations	-	-	-	700,000	2,067,515
Total Expenditures	-	-	-	700,000	2,067,515
Net Change in Fund Balance	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-



Golf Course

Department Function

- The purpose and mission of the East Bay Golf Course is to offer a complete golf experience for players at all levels, at a fair price, that makes the East Bay Golf Course the best recreational value for golfers in the region. This is accomplished through exceptional customer service and superior public facilities including an 18-hole championship course, a seven-hole short course, a full length practice range, three practice greens, and clubhouse with banquet hall, pro shop and food service operation.

Department Goals

- Buy sand and enhance condition of sand bunkers.
- Update the west practice area by removing dead trees and overseeding bare areas.
- Recondition the driving range by raising, leveling and unclogging irrigation heads and overseeding bare areas.
- Renovate #17 par 3 tee.
- Achieve golf course gross revenue of $700K.

Department Accomplishments

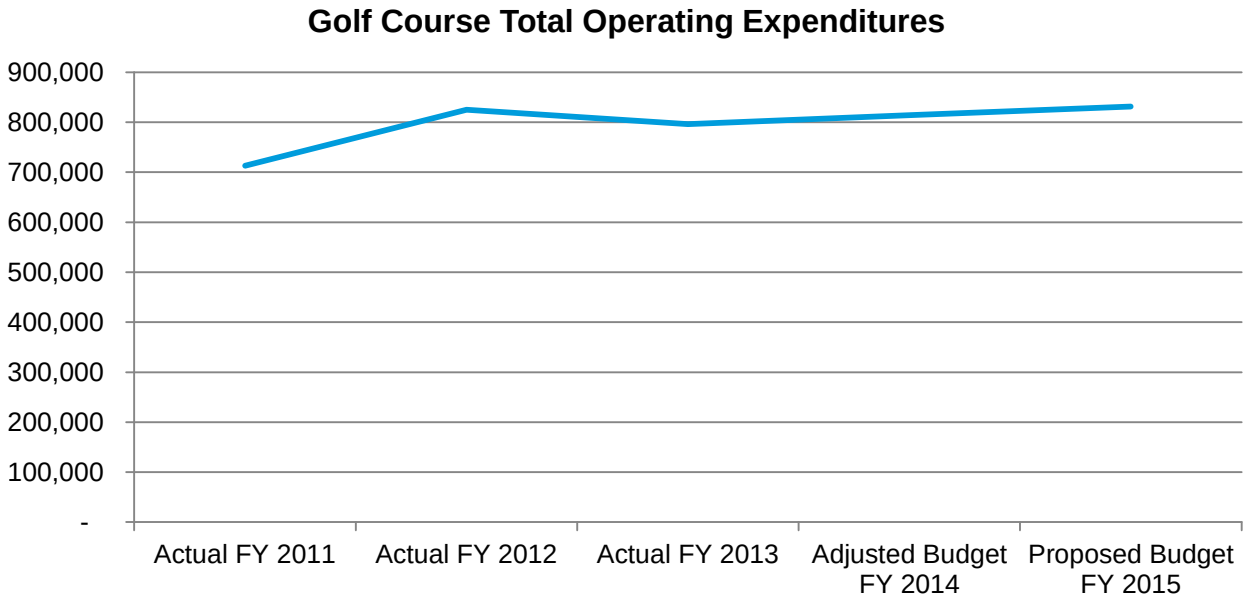
- Completed the redirection and updating of the #1 fairway to prevent golf ball damage to cars and buildings.
- Increased revenue and rounds played from prior fiscal year.
- Relationships between golf shop staff and maintenance staff has never been stronger, which provides golf patrons with the best experience possible.
- Conscientious spending, yet still provide an outstanding product for golfers.
- Cleaned up lake edges, shop area, added storage bins and developed a seasonal employee training program.
- Adjusted fees

Budget Highlights

- The slight increase in budget is due to slight operational increases.
- The increase in revenue is due to a growth in the number of golfers served at the East Bay Golf Course.
- The subsidy from the General Fund has decreased over the last few years due to the efforts of the Golf Course staff to be less reliant on the subsidy.

Golf--Operating	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Fees	$ 555,430	$ 607,997	$ 614,837	$ 645,529	$ 677,647
Miscellaneous	9,013	12,137	13,606	9,205	9,400
Fees				-	-
Interest Income	372	128	55	-	-
Grant				-	-
Transfers In	102,296	156,118	167,832	159,241	144,540
Total Revenue	667,111	776,380	796,330	813,975	831,587
Expenditures					
Salaries	227,343	232,087	232,395	221,381	228,156
Benefits	78,663	83,997	86,640	95,187	93,274
Total Personnel	306,006	316,084	319,035	316,568	321,430
Operations	310,887	321,623	331,438	324,603	318,514
Overhead	96,111	186,984	145,681	149,352	152,172
Capital	-	-	124	23,452	39,471
Nonoperating	-	-	-	-	-
Total Expenditures	713,004	824,691	796,278	813,975	831,587
Net Change in Fund Balance	(45,893)	(48,311)	52	-	-
Beginning Fund Balance	100,178	54,285	5,974	6,026	6,026
Ending Fund Balance	54,285	5,974	6,026	6,026	6,026

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	4.00	3.00	3.00	3.00	3.00
Part-Time	3.91	4.65	4.68	4.69	4.69
Total FTEs	7.91	7.65	7.68	7.69	7.69



Golf Course--Capital Improvements	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Interest Income	$ 110	$ 18	$ 2	$ -	$ -
Transfers In	-	-	47,611	-	-
Total Revenue	110	18	47,613	-	-
Expenditures					
Capital Projects	35,711	3,155	47,611	-	-
Total Expenditures	35,711	3,155	47,611	-	-
Net Change in Fund Balance	(35,601)	(3,137)	2	-	-
Beginning Fund Balance	39,951	4,350	1,213	1,215	1,215
Ending Fund Balance	4,350	1,213	1,215	1,215	1,215

Special Revenue Funds

Justice Court

Division Function

- The Justice Court is part of the Administrative Services Department. The Justice Court provides a community-oriented justice court that focuses on the needs of Provo City. The Justice Court has authority over Class B and Class C misdemeanors, infractions, and violations of city ordinances which includes parking and zoning violations committed within the boundaries of Provo City. The court will also resolve small claim disputes. The Justice Court will offer the citizens of Provo a structured community court that is convenient for the public and will provide excellent customer service through courteous and professional staff.

Division Goals

- Continue to improve customer service.
- Use the Speed of Trust principles to build trust levels internally and with other departments.
- Continue to work through scheduling and other issues to make the flow of things more efficient in our new space.
- Do more cross training to allow the entire staff to gain a knowledge and appreciation of each other's job duties and better handle coverage issues.

Division Accomplishments

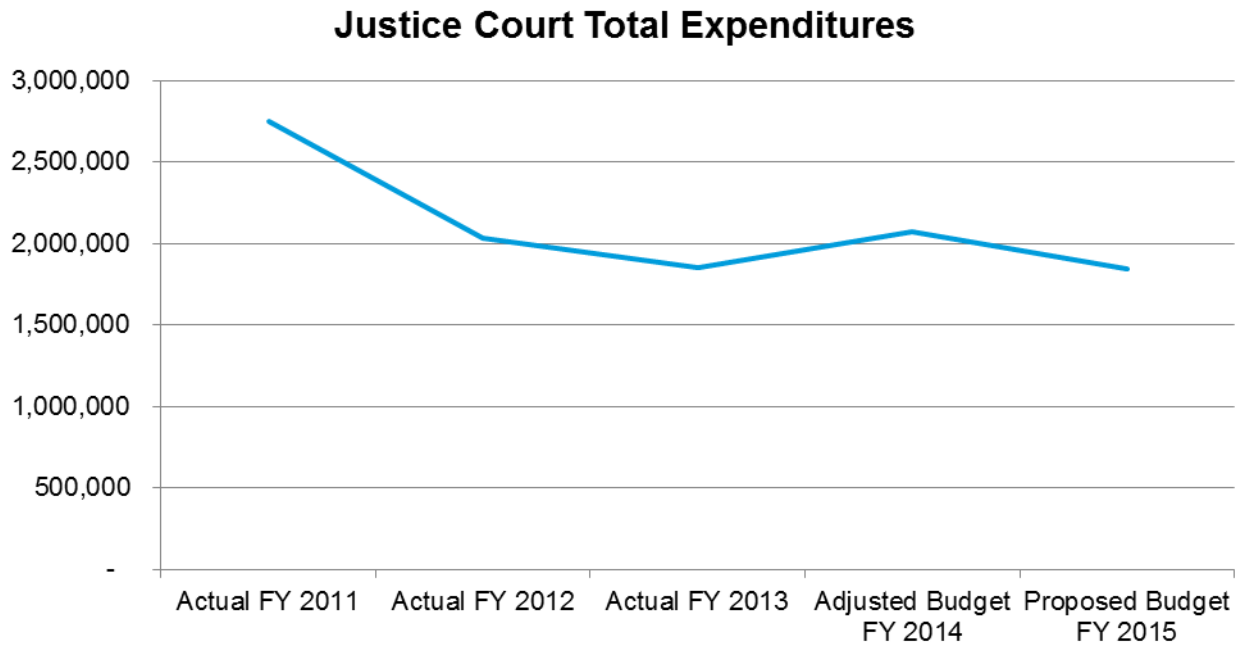
- Purchased a fingerprinting machine to keep up with the growing criminal caseload and requirement that fingerprints be taken with every criminal case.
- In 2006, when the City made the decision to establish its own Justice Court, it began exploring options on where to locate the court. The City made the decision to enter into a lease with the Redevelopment Agency for a recently acquired vacant building located on 300 West Center Street in Provo for a period of approximately 5 years. In 2013, the Redevelopment Agency contracted with the Cowboy Partners, a Salt Lake City developer, to purchase and redevelop the property currently occupied by the Justice Court as well as other adjacent property thus creating the need to find a new location for the Justice Court. After an extensive evaluation on where to relocate the Justice Court, it was determined that the property located on 75 East 1700 South best met the needs of residents and the City. The Justice Court opened its doors at the new location on March 24, 2014.

Budget Highlights

- Revenue has decreased over the last five years. This revenue decrease directly affects expenditures, which includes a transfer to the General Fund for revenue over expenses.
- Operational expenses increased primarily due to the lease for the new location which is higher than the previous lease with the Redevelopment Agency.

Justice Court	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Fees	$ 2,581,940	$ 2,055,705	$ 1,837,679	$ 1,825,000	$ 1,825,000
Miscellaneous	6,050	6,377	9,499	6,000	6,000
Grant	-	7,500	-	-	-
Transfer In	-	-	-	219,775	-
Interest Income	28,457	22,087	19,827	16,800	16,800
Total Revenue	2,616,447	2,091,669	1,867,005	2,067,575	1,847,800
Expenditures					
Salaries	533,456	541,981	553,119	563,077	571,832
Benefits	262,642	282,751	296,498	333,526	321,554
Total Personnel	796,098	824,732	849,617	896,603	893,386
Operations	425,160	474,413	373,510	619,861	456,336
Overhead	71,199	89,128	86,732	86,045	52,674
Capital	-	12,363	-	-	-
Nonoperating	-	-	-	7,944	-
Transfer Out	1,455,030	633,653	540,516	465,066	445,404
Total Expenditures	2,747,487	2,034,289	1,850,375	2,075,519	1,847,800
Net Change in Fund Balance	(131,040)	57,380	16,630	(7,944)	-
Beginning Fund Balance	81,841	(49,199)	8,181	24,811	16,867
Ending Fund Balance	(49,199)	8,181	24,811	16,867	16,867

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2014
Full-Time	13.00	13.00	12.00	12.00	12.00
Part-Time	0.88	0.87	0.75	0.75	0.63
Total FTEs	13.88	13.87	12.75	12.75	12.63



Emergency Response

Department Function

- The Emergency Response Fund is used to account for appropriations associated with the operation of Provo City's Emergency 911 program.

Department Goals

- Change over to the NG911 technology, which is an all-digital network which allows image, video and text message communications to come into Dispatch. It also provides a high degree of redundancy and backup.
- Develop policy for dispatchers in the use of the NG911 technology.
- Add a shift supervisor position without adding to personnel numbers as suggested by Association of Public Safety Communications Officials (APCO) audit.
- Start on Commission on Accreditation for Law Enforcement Agencies (CALEA) Public Safety Communications Accreditation.
- Achieve and maintain full staffing.

Department Accomplishments

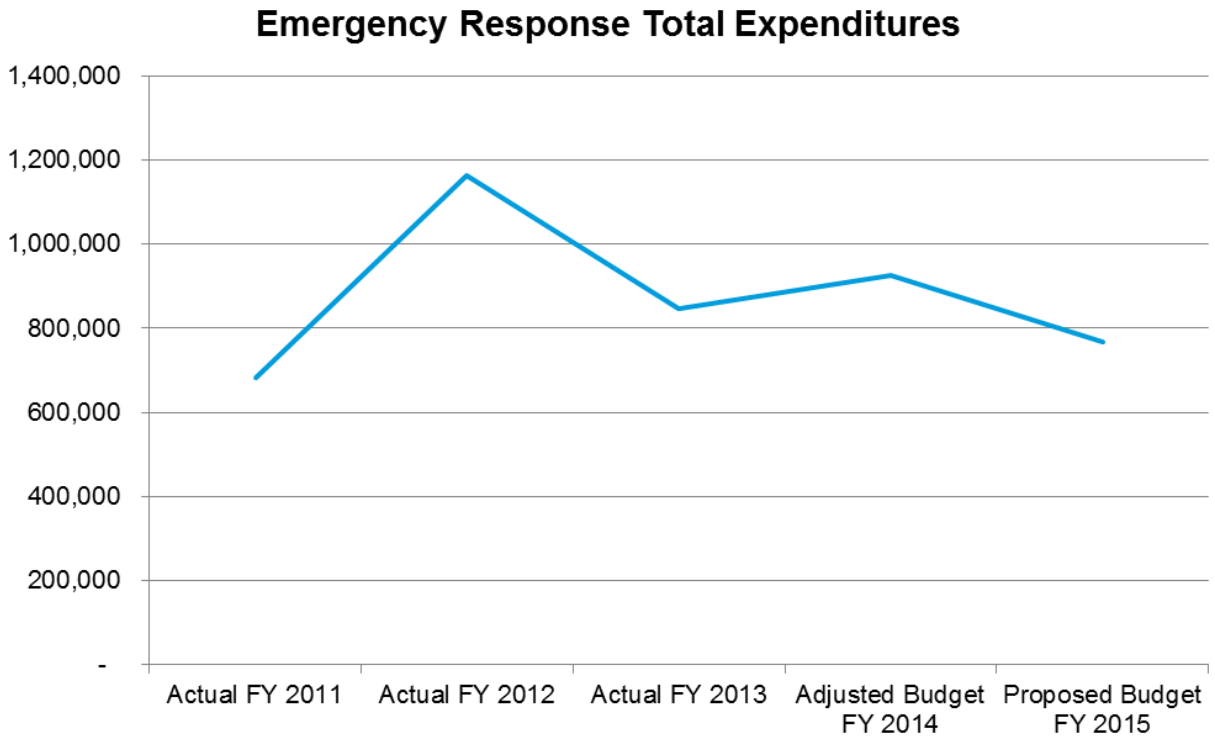
- On April 17, 2013, the Utah chapter of the APCO presented Provo City with two awards for excellent employees.
- Replacement of the uninterruptible power system (UPS), which is a sophisticated battery backup system that keeps the Dispatch Center up and running during a power failure.
- Replacement of the dispatch candidate testing system.
- Revised training procedures for new dispatchers.

Budget Highlights

- Revenues in the Emergency Response fund have stayed relatively flat to decreasing the last few years. Due to the flat revenues and the increasing expenses, two FTEs were transferred to the General Fund.

Emergency Response	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Tax	$ 664,941	$ 645,634	$ 645,718	$ 700,000	$ 700,000
Miscellaneous	90	19,998	268,734	-	-
Interest Income	3,931	3,788	2,015	20,000	2,000
Total Revenue	668,962	669,420	916,467	720,000	702,000
Expenditures					
Salaries	320,173	389,578	393,281	436,883	343,437
Benefits	153,043	178,648	197,828	226,807	196,342
Total Personnel	473,216	568,226	591,109	663,690	539,779
Operations	32,891	156,977	79,530	28,403	28,403
Overhead	175,993	181,283	160,062	188,251	197,863
Capital	-	256,722	16,601	-	-
Transfer Out	-	-	-	45,886	-
Total Expenditures	682,100	1,163,208	847,302	926,230	766,045
Net Change in Fund Balance	(13,138)	(493,788)	69,165	(206,230)	(64,045)
Beginning Fund Balance	808,518	795,380	301,592	370,757	164,527
Ending Fund Balance	795,380	301,592	370,757	164,527	100,482

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	9.00	9.00	9.00	9.00	7.00
Part-Time	0.04	0.02	0.03	0.03	0.03
Total FTEs	9.04	9.02	9.03	9.03	7.03



Trust and Agency

Department Function

- The Trust & Agency Fund is used to hold deposits for construction and performance bonds and also to accumulate money for large capital projects. Budget appropriations are generally limited to interest payments on deposits and transfers to other funds.

Budget Highlights

- There are no significant budget changes for the Trust & Agency Fund.

Trust and Agency	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Interest Income	$ 14,542	$ 16,288	$ 13,586	$ 13,000	$ 13,000
Total Revenue	14,542	16,288	13,586	13,000	13,000
Expenditures					
Nonoperating/Debt	1,030	464	734	13,000	13,000
Transfer Out	-	-	-	-	-
Total Expenditures	1,030	464	734	13,000	13,000
Net Change in Fund Balance	13,512	15,824	12,852	-	-
Beginning Fund Balance	181,066	194,578	210,402	223,254	223,254
Ending Fund Balance	194,578	210,402	223,254	223,254	223,254

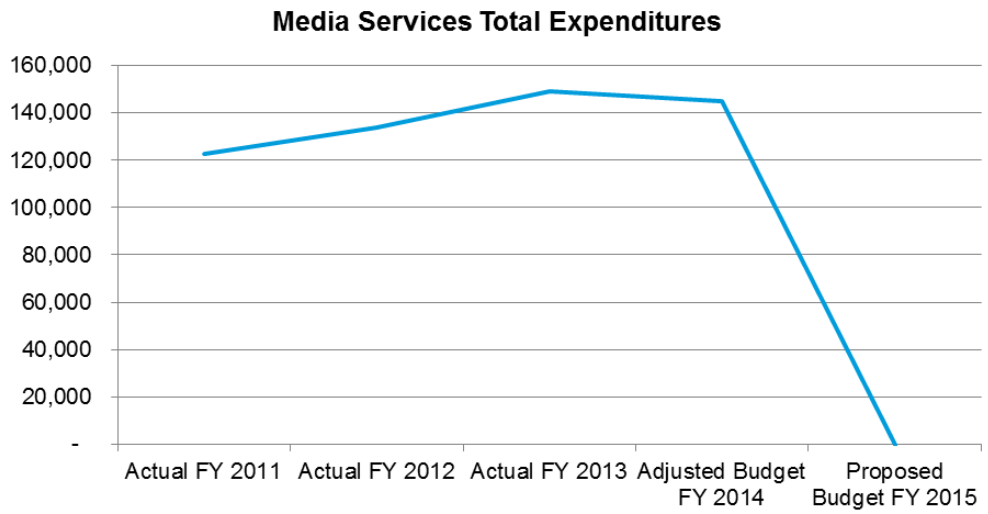
Media Services

Division Function

- The Media Services fund was classified as a special revenue fund. The primary source of funding was a General Fund transfer. This fund has been reclassified to the General Fund as the Media/Web Services Division beginning in FY 2015.

Media Services	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Fees	$ 580	$ 727	$ 85	$ -	$ -
Miscellaneous	222	303	316	1,471	-
Transfer In	143,432	85,716	153,313	137,757	-
Total Revenue	144,234	86,746	153,714	139,228	-
Expenditures					
Salaries	68,339	67,573	73,842	75,914	-
Benefits	14,062	24,149	29,669	32,224	-
Total Personnel	82,401	91,722	103,511	108,138	-
Operations	28,555	20,478	24,506	22,031	-
Overhead	11,601	10,641	15,975	10,576	-
Capital	-	10,895	5,000	3,543	-
Nonoperating/Debt	-	-	-	662	-
Total Expenditures	122,557	133,736	148,992	144,950	-
Net Change in Fund Balance	21,677	(46,990)	4,722	(5,722)	-
Beginning Fund Balance	26,313	47,990	1,000	5,722	-
Ending Fund Balance	47,990	1,000	5,722	-	-

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	1.00	1.00	1.00	1.00	-
Part-Time	2.04	2.03	2.10	1.63	-
Total FTEs	3.04	3.03	3.10	2.63	-



Library

Department Function

- Founded over 100 years ago the Provo City Library's function is to provide the community with an inviting center for information, instruction, learning, leisure, and cultural opportunities. The appointed Library Board is responsible for approving the annual budget policy approval and oversight of the director's performance The Library is divided into four major divisions: 1) Administration provides leadership for all areas of the Library and is responsible for the human relations, financial and facilities services for the Library. 2) Adult/teen services provides reference and reader's advisory assistance and plans and implements weekly and monthly programs and activities. 3) Children's services provides reference and reader's advisory services and plans and implements weekly story times and a variety of other programs throughout a typical month. 4) Support services consists of Circulation, Technical Services and the Information Systems divisions. Circulation provides checkout and check-in assistance of the Library's collection as well as shelf management. Technical services orders and processes new items. Information systems provides support for the 100 public computers, 50 staff computers and wireless access points.

Department Goals

- Identify potential exhibits for the 4th floor.
- Identify and approach potential donors for exhibits.
- Create, distribute, collect, and analyze data from Ballroom user survey.
- Expend at least 10% of budget on books, materials, and electronic resources.
- Increase expenditures in e-books and downloadables.
- Maintain quantity of programming in Adult &Teen and Children's Services.

Department Accomplishments

- Hosted 35 authors and illustrators in festivals and the AuthorLink series.
- Presented 736 children's programs with 68,660 in attendance.
- Completed 4th floor remodel with exhibit space.
- Checked out 1,650,794 items.
- Issued 7,133 new library cards.
- Purchased 32,000 new items for the collection.
- Purchased 1,250 downloadable e-books/audiobooks.

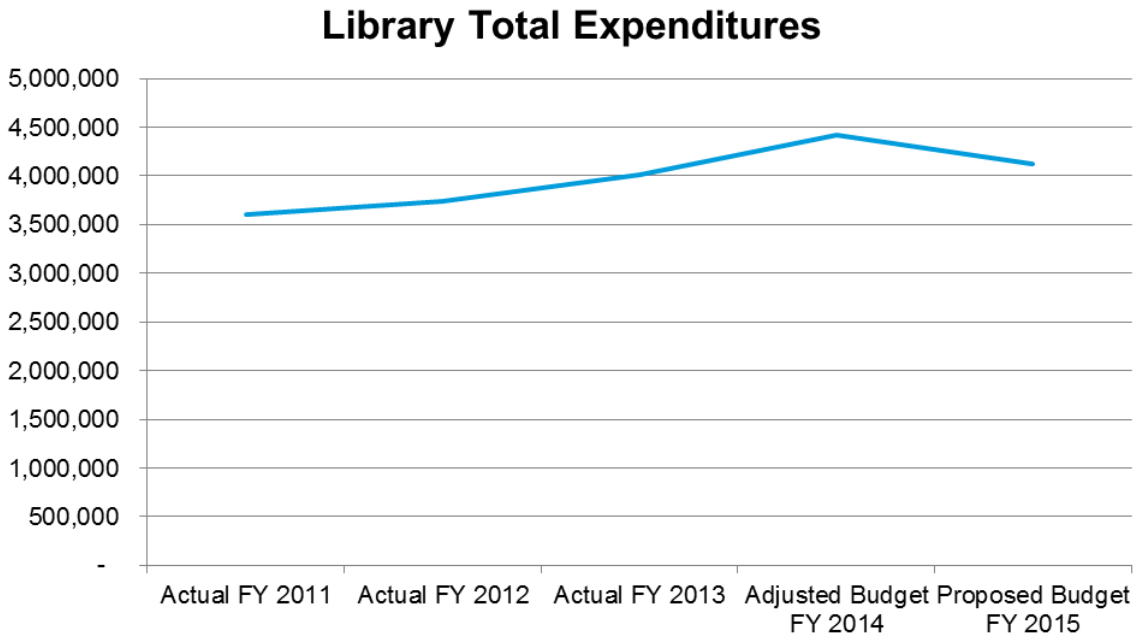
Budget Highlights

- The overall budget decreased from FY 2013 to FY 2014. The primary reason for this decrease is large library maintenance expenditures that were budgeted in FY 2013.
- The increase in overhead is due to an increase in the costs for retiree insurance and facility maintenance.

provo LIBRARY at ACADEMY SQUARE

Library	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Property Tax	$ 3,300,666	$ 3,436,848	$ 3,424,861	$ 3,461,566	$ 3,512,336
Fees	330,931	312,620	302,189	335,000	335,000
Miscellaneous	18,683	13,506	16,256	23,500	17,500
Grant	32,825	38,870	33,080	23,751	-
Interest Income	32,349	44,916	37,238	45,000	45,000
Transfer In	3,633,618	-	-	-	-
Total Revenue	7,349,072	3,846,760	3,813,624	3,888,817	3,909,836
Expenditures					
Salaries	1,622,120	1,663,991	1,725,423	1,831,649	1,862,569
Benefits	486,783	513,192	552,719	610,784	633,802
Total Personnel	2,108,903	2,177,183	2,278,142	2,442,433	2,496,371
Operations	816,781	910,801	989,754	878,392	847,949
Overhead	668,695	643,037	746,941	698,583	578,852
Capital	13,579	5,597	-	279,000	70,500
Nonoperating/Debt	-	-	-	119,215	122,156
Total Expenditures	3,607,958	3,736,618	4,014,837	4,417,623	4,115,828
Net Change in Fund Balance	3,741,114	110,142	(201,213)	(528,806)	(205,992)
Beginning Fund Balance	700,893	4,442,007	4,552,149	4,350,936	3,822,130
Ending Fund Balance	4,442,007	4,552,149	4,350,936	3,822,130	3,616,138

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	22.00	22.00	22.00	22.00	22.00
Part-Time	29.33	31.15	31.18	30.07	33.10
Total FTEs	51.33	53.15	53.18	52.07	55.10



Covey Center for the Arts

Department Function

- The Covey Center for the Arts has been in operation for seven years. In that time, the Covey Center has hosted over 1,000 performances, including concerts and performances by international, national, and local artists, as well as symphonies, operas, ballets, children's theatricals, dance recitals, pageants, graduations, benefits and fundraisers. There have been over 35 plays and musicals presented in the Brinton Black Box Theater which now seats up to 100 patrons. The Brinton Dance Studios not only provide a place for jazz, ballet, hip hop, twinkle toes, Middle Eastern and ballroom dance classes, but they also are the home of the Covey Center's high school a cappella group "Frequency", which has performed locally and opened for the internationally known "King's Singers." The studios also provide a venue for Friday night concerts and performances at the Covey Center.
- The mission of the Covey Center is to enrich the lives of our community, provide for educational and creative development opportunities for all ages, provide first class entertainment appropriate for youth and families, and give an opportunity to endow all that is good in the arts for generations to come.

Department Goals

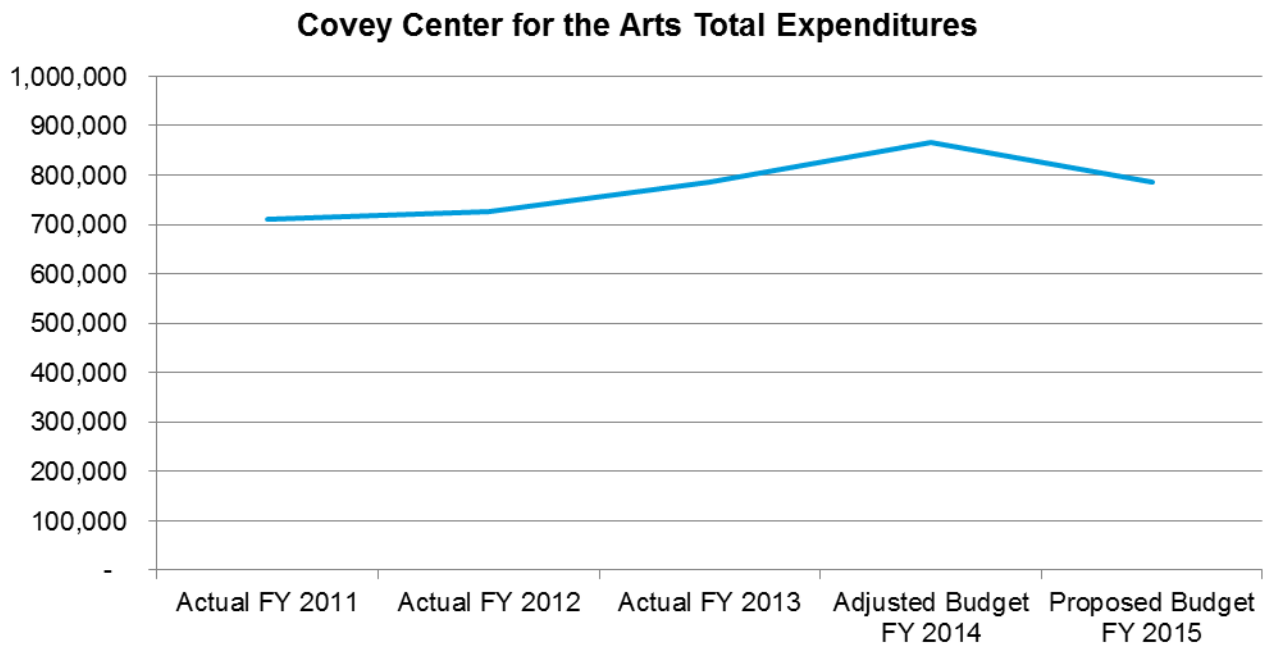
- Develop a production plan to increase:
    1. Performances produced by the Covey Center
    2. Partnerships with community organizations
    3. Educational opportunities for the community
- Create quality Brinton Black Box Theater plays.
- Educate the public on the purpose of the Covey Center through community outreach programs.
- Improve the visual art summer showcase with larger prize money for the top artists.
- Remodel the Covey Center ticket office to create a more secure environment.
- Maintain or lower the city subsidy by increasing revenues generated through an increase in classes and educational programs in the dance studios.
- Allow technical staff to gain training in areas that are vital to backstage operations.
- Begin the replacement process for equipment that has used its life.

Budget Highlights

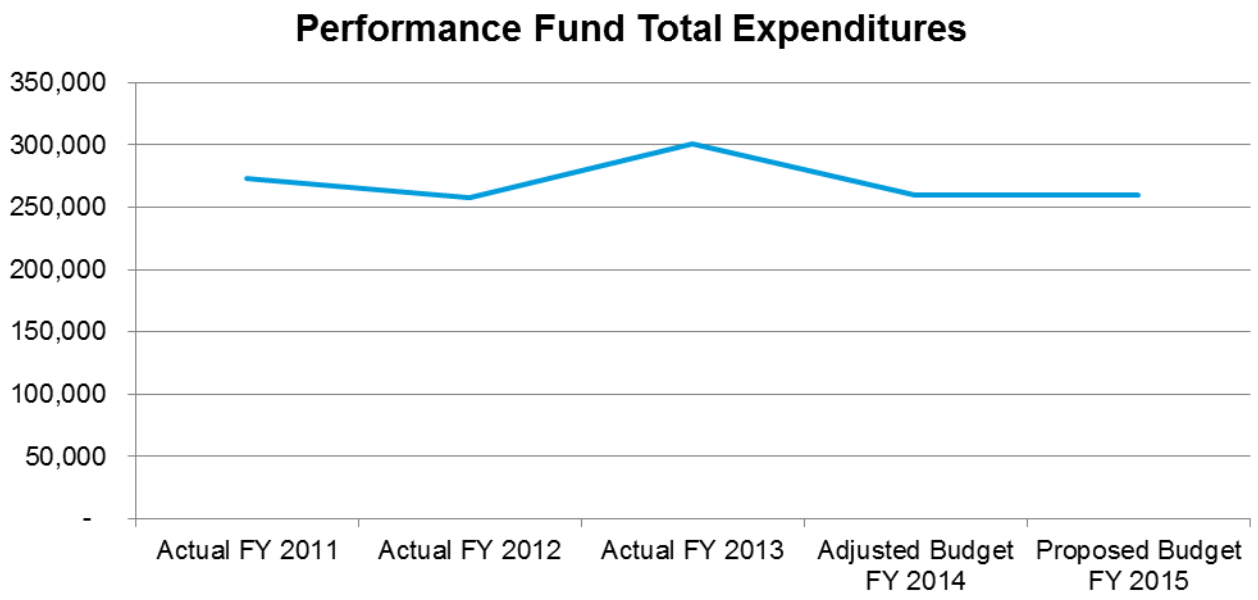
- One full-time position was moved to the Web/Media Services Division in the General Fund to provide marketing services for many City departments.
- Overhead charges decreased in an effort to more accurately account for various overhead charges throughout the City.

Covey Center for the Arts	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Fees	$ 111,673	$ 135,445	$ 121,269	$ 152,000	$ 208,500
Miscellaneous	227,725	238,243	261,052	297,242	242,808
Grant	-	-	-	-	-
Interest Income	1,265	1,749	561	2,000	250
Transfer In	443,939	302,007	257,938	408,935	335,428
Total Revenue	784,602	677,444	640,820	860,177	786,986
Expenditures					
Salaries	359,552	384,693	377,243	383,497	358,064
Benefits	108,116	109,073	127,142	169,360	131,756
Total Personnel	467,668	493,766	504,385	552,857	489,820
Operations	93,434	72,811	91,643	120,800	110,708
Overhead	149,156	160,007	182,217	190,012	179,958
Capital	-	-	8,740	-	6,500
Nonoperating	-	-	-	3,310	-
Transfer Out	-	-	-	-	-
Total Expenditures	710,258	726,584	786,985	866,979	786,986
Net Change in Fund Balance	74,344	(49,140)	(146,165)	(6,802)	-
Beginning Fund Balance	131,777	206,121	156,981	10,816	4,014
Ending Fund Balance	206,121	156,981	10,816	4,014	4,014

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	5.00	5.00	5.00	5.00	4.00
Part-Time	6.11	6.11	6.12	6.12	6.00
Total FTEs	11.11	11.11	11.12	11.12	10.00



Covey Center for the Arts-Performance Fund	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Interest Income	$ -	$ -	$ 305	$ -	$ -
Miscellaneous	299,116	290,624	322,776	260,000	260,000
Grant	2,000	-	-	-	-
Total Revenue	301,116	290,624	323,081	260,000	260,000
Expenditures					
Operations	272,707	257,244	292,455	295,000	260,000
Transfer Out	-	-	8,740	-	-
Total Expenditures	272,707	257,244	301,195	295,000	260,000
Net Change in Fund Balance	28,409	33,380	21,886	(35,000)	-
Beginning Fund Balance	3,365	31,774	65,154	87,040	52,040
Ending Fund Balance	31,774	65,154	87,040	52,040	52,040



Winterfest

Department Function

- The Winterfest Fund is used to account for revenues and expenditures associated with the Winterfest events such as the Lights-on Ceremony, Christmas Market and Countdown in Provo.

Department Goals

- Redesign budget for Winterfest to reflect the need of the program, community demand, support for sponsors/grants and expanded activities.

Budget Highlights

- Revenue for this fund comes primarily from a transfer from the General Fund and donations from local businesses.
- Expenditures for seasonal personnel were added in FY 2015.

Winterfest	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Miscellaneous	$ 19,851	$ 21,893	$ 18,567	$ 26,000	$ 31,000
Interest Income	126	146	132	-	-
Transfer In	13,000	13,000	13,000	13,000	13,000
Total Revenue	32,977	35,039	31,699	39,000	44,000
Expenditures					
Salaries	-	-	-	-	5,565
Benefits	-	-	-	-	435
Total Personnel	-	-	-	-	6,000
Operations	38,000	39,139	38,000	39,000	38,000
Total Expenditures	38,000	39,139	38,000	39,000	44,000
Net Change in Fund Balance	(5,023)	(4,100)	(6,301)	-	-
Beginning Fund Balance	32,775	27,752	23,652	17,351	17,351
Ending Fund Balance	27,752	23,652	17,351	17,351	17,351

Family Games

Department Function

- The Family Games fund comes as an evolution of the multi-generational Heritage Challenge from the Senior Games and replaces that event and budget. The Family Games is designed as a destination event for Provo City. It partners the Parks and Recreation Department, Provo Foundation and local organizations in a collaborative effort to promote active and healthy lifestyles.

Department Goals

- Reorganization and renaming of the Senior Games budget for use as the Family Games budget to reflect changes to the format, revenues and other aspects of the event.
- Utilization of existing world class facilities in Provo. Support for the event is provided by current organizational structure.
- This destination event pulls families from all around the region to participate in a week-long event with Olympic-style competitions, family group participation challenges and social activities.

Budget Highlights

- Revenue for this fund comes from donations from local businesses and registration fees. There is no subsidy provided from the General Fund, thus the event is organized on a breakeven basis.

Family Games	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Miscellaneous	$ 13,680	$ -	$ -	$ -	$ 75,000
Total Revenue	13,680	-	-	-	75,000
Expenditures					
Salaries	21	-	-	-	15,767
Benefits	-	-	-	-	1,233
Total Personnel	21	-	-	-	17,000
Operations	7,539	-	-	-	54,500
Total Expenditures	7,560	-	-	-	71,500
Net Change in Fund Balance	6,120	-	-	-	3,500
Beginning Fund Balance	10,415	16,535	16,535	16,535	16,535
Ending Fund Balance	16,535	16,535	16,535	16,535	20,035

Cemetery Perpetuity

Department Function

- The Perpetuity Fund is used to fund ongoing cemetery expenditures after the cemetery has been built out.

Budget Highlights

- Revenue primarily comes from a portion of current cemetery fees and interest income.
- Transfers out are to fund cemetery improvements in the Parks Capital Improvement Fund.
- In FY 2015, the fund balance of the Perpetuity Fund will be transferred to the Parks CIP Fund in order to fund the cemetery expansion.

Perpetuity	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Fees	$ 80,670	$ 94,048	$ 90,177	$ -	$ -
Interest Income	3,476	3,601	2,974	-	-
Transfer In	-	-	-	-	-
Total Revenue	84,146	97,649	93,151	-	-
Expenditures					
Transfer Out	-	310,000	40,000	-	-
Total Expenditures	-	310,000	40,000	-	-
Net Change in Fund Balance	84,146	(212,351)	53,151	-	-
Beginning Fund Balance	590,041	674,187	461,836	514,987	514,987
Ending Fund Balance	674,187	461,836	514,987	514,987	514,987

Cemetery Plots

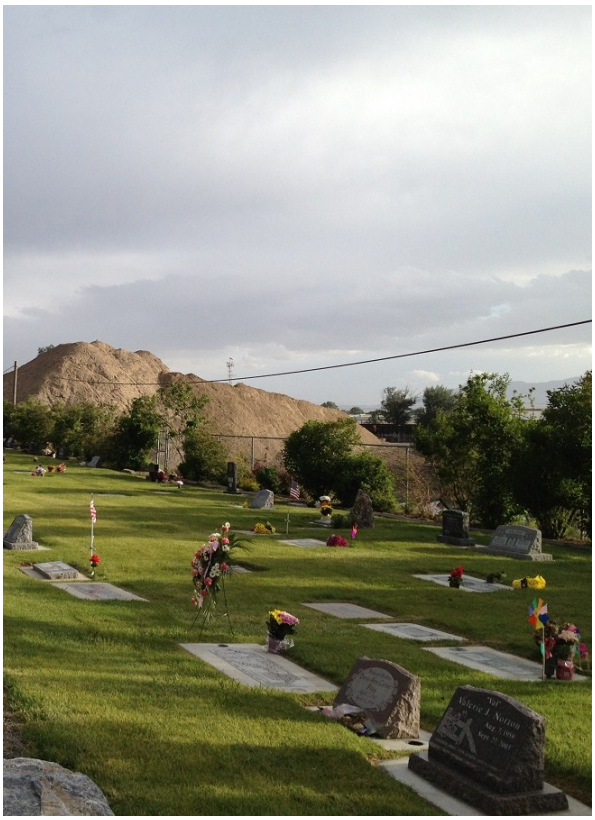
Department Function

- This fund is to account for the sale of previously purchased cemetery plots.

Budget Highlights

- Expenditures are to account for the buy-back of the plots that are then re-sold.

Cemetery Plots	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Fees	$ 26,200	$ 37,000	$ 17,400	$ 10,000	$ -
Interest Income	68	93	150	-	-
Transfer In	-	-	-	-	-
Total Revenue	26,268	37,093	17,550	10,000	-
Expenditures					
Operations	32,700	21,800	14,400	11,600	-
Total Expenditures	32,700	21,800	14,400	11,600	-
Net Change in Fund Balance	(6,432)	15,293	3,150	(1,600)	-
Beginning Fund Balance	14,900	8,468	23,761	26,911	25,311
Ending Fund Balance	8,468	23,761	26,911	25,311	25,311



Vending

Department Function

- This fund accounts for money received from the vending machines throughout Provo City buildings.

Budget Highlights

- There is not a budget adopted for Vending, but budget authority is given to each department based on their percentage of the Vending Fund. Budget is increased throughout the year based on revenue received and interest income. Departments can use their budget for employee appreciation.

Vending	Actual FY 2010	Actual FY 2011	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Miscellaneous	$ 3,852	$ 2,523	$ 1,700	$ 1,700	$ -
Interest Income	116	157	158	-	-
Total Revenue	3,968	2,680	1,858	1,700	-
Expenditures					
Operations	402	367	1,217	27,822	-
Total Expenditures	402	367	1,217	27,822	-
Net Change in Fund Balance	3,566	2,313	641	(26,122)	-
Beginning Fund Balance	19,602	23,168	25,481	26,122	-
Ending Fund Balance	23,168	25,481	26,122	-	-

Capital Improvement Funds

General Capital Improvements

Department Function

- The General Capital Improvement Fund is to account for general City projects not specifically associated with a specific City department.

Budget Highlights

- The budget in FY 2014 is carryover from FY 2013 for the implementation of an Enterprise Resource Planning software (ERP). No new projects are budgeted for FY 2015.

General Capital Improvements	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Interest Income	$ 323	$ 1,010	$ 632	$ -	$ -
Transfer In	-	314,980	450,600	-	-
Total Revenue	323	315,990	451,232	-	-
Expenditures					
Capital	-	311,581	77,355	375,000	-
Total Expenditures	-	311,581	77,355	375,000	-
Net Change in Fund Balance	323	4,409	373,877	(375,000)	-
Beginning Fund Balance	58,479	58,802	63,211	437,088	62,088
Ending Fund Balance	58,802	63,211	437,088	62,088	62,088

B&C/Engineering Capital Improvement

Department Function

- B&C and Engineering Capital Improvement Project funds are to account for city projects dealing with roads, bridges, sidewalks, and traffic signals. Revenue from these funds come from the B&C Road Tax, Impact and Developer Fees, Grants, and transfers from other funds.

Budget Highlights

- B&C revenue includes a transfer from the General Fund funded by the B&C Road Tax.
- FY 2014 includes projects carried over from the previous year, along with projects budgeted in FY 2014. Project balances as of June 30, 2014 will carry over to the FY 2015 budget after the annual audit.
- Engineering CIP includes revenue from a grant to fund a sidewalk project in FY 2015. FY 2014 also includes projects carried over from the previous fiscal year. Project balances will also carry forward in FY 2015.

B&C Capital Improvements	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Fees	$ 26,729	$ 15,264	$ 16,017	$ -	$ -
Grant	277,800	1,760,249	1,259,893	1,781,396	-
Interest Income	15,554	20,750	19,106	-	-
Land Sales	-	-	99,577	372,162	
Miscellaneous	67,294	27,653	326,205	977,942	-
Transfer In	1,475,793	1,237,255	2,351,866	2,032,235	1,946,901
Total Revenue	1,863,170	3,061,171	4,072,664	5,163,735	1,946,901
Expenditures					
Capital	912,690	3,466,477	3,421,576	8,579,431	1,946,901
Total Expenditures	912,690	3,466,477	3,421,576	8,579,431	1,946,901
Net Change in Fund Balance	950,480	(405,306)	651,088	(3,415,696)	-
Beginning Fund Balance	2,478,541	3,429,021	3,023,715	3,674,803	259,107
Ending Fund Balance	3,429,021	3,023,715	3,674,803	259,107	259,107

Engineering Capital Improvements	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Fees	$ 904,851	$ 320,887	$ 718,849	$ -	$ -
Grant	705,135	2,206,189	1,327,473	5,223,167	120,000
Interest Income	21,616	35,818	28,704	-	-
Miscellaneous	112,508	441,264	75,940	1,382,103	-
Transfer In	216,000	2,689,751	-	-	-
Total Revenue	1,960,110	5,693,909	2,150,966	6,605,270	120,000
Expenditures					
Capital	1,028,956	4,522,085	3,231,406	10,411,984	195,000
Transfer Out	95,000	-	350,000	60,928	-
Total Expenditures	1,123,956	4,522,085	3,581,406	10,472,912	195,000
Net Change in Fund Balance	836,154	1,171,824	(1,430,440)	(3,867,642)	(75,000)
Beginning Fund Balance	3,439,828	4,275,982	5,447,806	4,017,366	149,724
Ending Fund Balance	4,275,982	5,447,806	4,017,366	149,724	74,724

Parks Capital Improvement

Department Function

- This fund is used to account for monies spent on capital improvement projects associated with the Parks and Recreation Department.

Department Goals

- Complete Phase I of the Slate Canyon Park development.
- Complete Franklin Park development.
- Complete Stutz Park design.
- Acquire revenue bond funding and begin cemetery expansion project.
- Crack seal and seal coat roads within the existing cemetery.
- Purchase several key parcels of property for future park and trail development.
- Develop park design for Spring Creek Park and begin site cleanup effort.
- Apply for Utah County Municipal Recreation Grant and complete the project.
- Commence development of the southern section of Foothill Park.
- Add safety enhancements to the Provo Shooting Sports Park.
- Partner with other agencies to develop three community gardens in Provo.

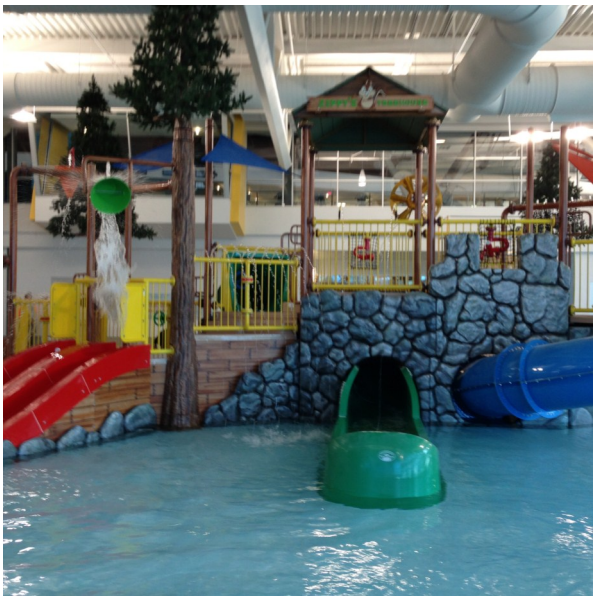
Department Accomplishments

- Completed the Slate Canyon Park design.
- Completed the Franklin Park design and started development of the park.
- Acquired Hafen and Tyler properties for future park development.
- Installed activating targets at the Provo Shooting Sports Park for law enforcement training.
- Completed the Cemetery Veterans Monument expansion project.
- Completed the Fort Utah dugout shade structure installation.

Budget Highlights

- FY 2014 budget includes the remainder of the Provo Recreation Center bonds issued in April 2011. The Provo Recreation Center opened in May of 2013 and funding in FY 2014 was used to finish minor projects after completion.
- Revenue for FY 2014 consists of impact fees, grants and a transfer in for a cemetery revenue bond. This bond may be accelerated and issued in FY 2014.

Parks Capital Improvement	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Miscellaneous	$ (43,741)	$ 5,035	$ 23,216	$ -	$ -
Fees	939,429	559,306	497,645	293,000	400,000
Grant	69,642	64,781	64,125	66,726	540,000
Interest Income	38,868	255,323	96,752	-	-
Transfer In	40,095,642	705,000	109,288	2,529,000	585,000
Total Revenue	41,099,840	1,589,445	791,026	2,888,726	1,525,000
Expenditures					
Capital	1,495,110	18,035,806	21,890,621	5,696,267	1,525,000
Total Expenditures	1,495,110	18,035,806	21,890,621	5,696,267	1,525,000
Net Change in Fund Balance	39,604,730	(16,446,361)	(21,099,595)	(2,807,541)	-
Beginning Fund Balance	784,361	40,389,091	23,942,730	2,843,135	35,594
Ending Fund Balance	40,389,091	23,942,730	2,843,135	35,594	35,594



Economic/Community Development

Department Function

- The Economic Development Capital Improvement fund, the Mountain Vista fund and the Economic/Community Development Investment fund have been used to account for expenditures to help promote and create opportunities for business development within Provo City.

Budget Highlights

- Budgets were not approved for any of the funds. Very little revenue is collected and the functions have been collapsed into other departments/funds. Fund balances will be used for identified development projects.

Economic Development Capital Improvement	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Fees	$ -	$ -	$ -	$ -	$ -
Interest Income	1,013	1,061	1,923	-	-
Miscellaneous	75,362	34,360	29,760	-	-
Total Revenue	76,375	35,421	31,683	-	-
Expenditures					
Operations	41,930	95,530	4,816	90,125	-
Nonoperating	-	-	-	-	-
Total Expenditures	41,930	95,530	4,816	90,125	-
Net Change in Fund Balance	34,445	(60,109)	26,867	(90,125)	-
Beginning Fund Balance	176,350	210,795	150,686	177,553	87,428
Ending Fund Balance	210,795	150,686	177,553	87,428	87,428

Economic/Community Development Investment	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Miscellaneous	$ -	$ 757,267	$ -	$ -	$ -
Interest Income	-	790	2,251	-	-
Transfer In	-	310,382	-	-	-
Total Revenue	-	1,068,439	2,251	-	-
Expenditures					
Transfer Out	-	371,983	699,000	-	-
Total Expenditures	-	371,983	699,000	-	-
Net Change in Fund Balance	-	696,456	(696,749)	-	-
Beginning Fund Balance	293	293	696,749	-	-
Ending Fund Balance	293	696,749	-	-	-

Mountain Vista	Actual FY 2010	Actual FY 2011	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Interest Income	$ 2,458	$ 412	$ -	$ -	$ -
Miscellaneous	21,388	2,797	-	-	-
Total Revenue	23,846	3,209	-	-	-
Expenditures					
Operations	23,891	-	-	-	-
Nonoperating	1,500	1,000	-	-	-
Transfer Out	136,000	711,000	-	-	-
Total Expenditures	161,391	712,000	-	-	-
Net Change in Fund Balance	(137,545)	(708,791)	-	-	-
Beginning Fund Balance	848,595	711,050	2,259	2,259	2,259
Ending Fund Balance	711,050	2,259	2,259	2,259	2,259

Internal Service Funds

Internal Service Fund Information

Internal Service Funds are used to report activities that result in accumulation and allocation of costs of supplies and services provided and used internally among the City's various functions. The City uses internal service funds to account for employee benefits, insurance and claims, vehicle management and replacement, internal telecom maintenance, facility services, interfund loans, and customer service functions.

Major Revenue Source

The primary revenue source for all internal service funds is chargeback revenue and transfers in from other funds. Below is a revenue summary from all internal services funds.

Revenue Source	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015	%
Chargeback	$ 6,680,931	$ 8,550,560	$ 12,065,775	$ 13,103,951	$ 13,545,584	91%
Transfers In	446,988	400,686	583,195	354,054	448,386	3%
Principal/Interest Income	40,526	44,433	45,316	324,058	151,348	1%
Miscellaneous	743,600	644,231	2,950,245	982,149	776,901	5%
Total Revenue	$ 7,912,045	$ 9,639,910	$ 15,644,531	$ 14,764,212	$ 14,922,219	

Internal Service Fund Summary	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Employee Benefits	1,768,420	2,055,903	2,317,445	2,721,813	2,463,895
Insurance/Claims	853,543	932,034	949,350	897,475	1,036,883
Facility Services	712,947	679,175	770,592	731,115	825,829
Computer Replacement	192,401	173,955	545,304	313,002	-
Vehicle Maintenance	2,442,636	2,844,019	2,981,041	2,960,197	2,993,946
Equipment Replacement	1,730,237	2,766,782	3,260,608	3,391,873	3,841,501
Telecom	-	-	1,939,170	490,000	490,000
Customer Service	-	-	2,714,271	2,837,575	2,837,575
Capital Resources	211,861	188,042	166,750	421,162	441,189
Total Revenue & Transfers In	7,912,045	9,639,910	15,644,531	14,764,212	14,930,818
Expenditures					
Employee Benefits	1,882,615	2,018,578	2,327,898	2,750,813	2,463,895
Insurance/Claims	873,996	734,575	964,871	999,573	1,036,883
Facility Services	754,573	708,967	842,347	791,115	731,115
Computer Replacement	286,739	387,701	387,224	703,935	-
Vehicle Maintenance	2,347,910	2,723,018	2,748,873	2,965,493	2,993,946
Equipment Replacement	1,929,256	2,891,618	4,187,380	4,465,431	3,262,054
Telecom	-	-	292,384	2,136,786	490,000
Customer Service	-	-	2,565,671	2,854,094	2,837,575
Capital Resources	211,861	188,042	166,750	421,162	441,189
Total Expenditures & Transfers Out	8,286,950	9,652,499	14,483,398	18,088,402	14,256,657
Net Change in Fund Balance	(374,905)	(12,589)	1,161,133	(3,324,190)	674,161

Employee Benefits

Department Function

- The Employee Benefits Fund is an internal service fund established for the accounting of the benefits afforded to City employees. The Fund consists of several chargeback accounts such as workers compensation and retiree dollars used for medical and life insurance benefits. The fund also covers other non-chargeback employee benefit and training expenditures such as drug testing, employee assistance program, unemployment, training, wellness program, background checks, fitness for duty, case management and administration fees for benefit-related services such as COBRA, Health Savings Accounts and Health Reimbursement Arrangement.

Department Goals

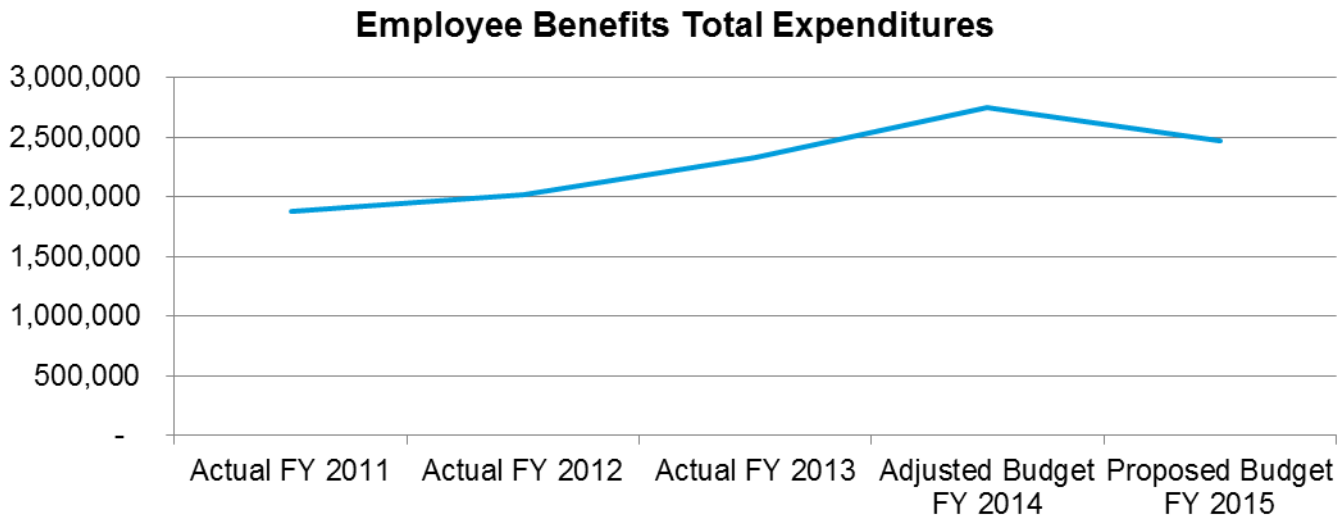
- Analyze insurance and other employee benefit costs to identify possible savings while remaining competitive.
- Work to accumulate appropriate fund balance according to financial policies.

Budget Highlights

- The part-time position supports the citywide training programs and TalentQuest, the new employee appraisal system.
- Operating costs include an adjustment to retiree insurance.

Employee Benefits	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Chargeback	$ 1,496,135	$ 1,819,485	$ 2,088,971	$ 2,439,141	$ 2,255,103
Miscellaneous	262,112	225,310	216,156	271,672	197,792
Interest Income	10,173	11,108	12,318	11,000	11,000
Total Revenue	1,768,420	2,055,903	2,317,445	2,721,813	2,463,895
Expenditures					
Salaries	6	-	47,000	17,290	17,145
Benefits	-	-	-	1,348	1,341
Total Personnel	6	-	47,000	18,638	18,486
Operations	1,881,481	2,018,304	2,271,048	2,718,175	2,440,409
Capital	-	-	9,850	9,000	-
Nonoperating	1,128	274	-	5,000	5,000
Transfers Out	-	-	-	-	-
Total Expenditures	1,882,615	2,018,578	2,327,898	2,750,813	2,463,895
Net Change in Fund Balance	(114,195)	37,325	(10,453)	(29,000)	-
Beginning Fund Balance	899,901	785,706	823,031	812,578	783,578
Ending Fund Balance	785,706	823,031	812,578	783,578	783,578

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	-	-	-	-	-
Part-Time	-	-	-	0.63	0.66
Total FTEs	-	-	-	0.63	0.66



Insurance and Claims

Department Function

- The Insurance and Claims Fund is established to manage the risk management activities of the City. Insurance costs, legal expenses and settlements are budgeted in this fund. The fund balance in this fund is designed to cover the self-insured portion of the City's liability coverage.

Department Goals

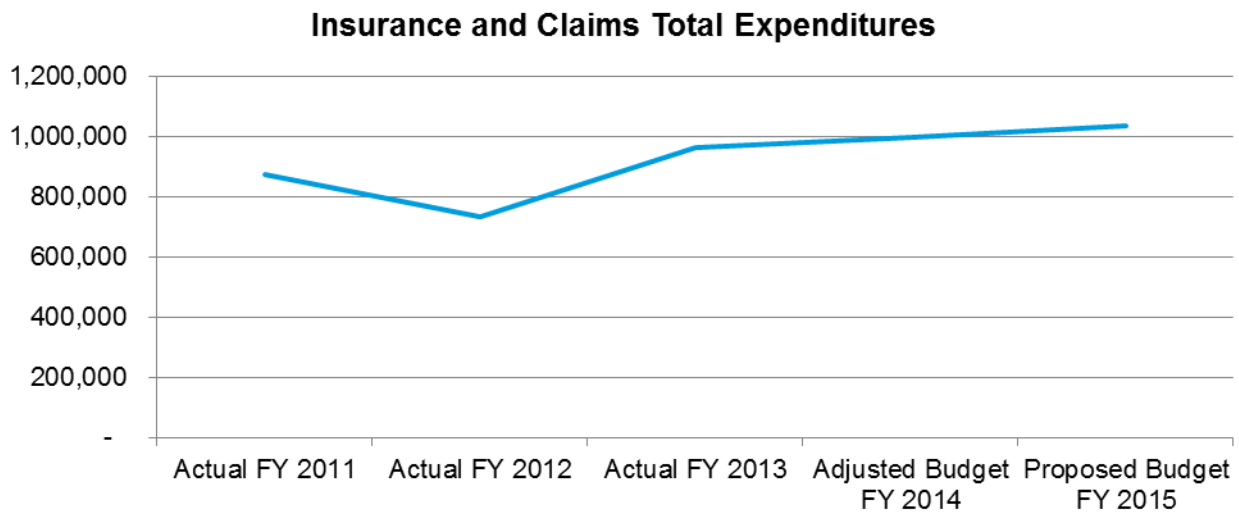
- Analyze expenses and insurance coverage to best determine the level of coverage appropriate for the City.
- Work to accumulate the appropriate fund balance prescribed by the financial policies.

Budget Highlights

- In FY 2013, a risk manager was hired to better assess and mitigate the risk with which the City operates. This person is paid in this fund, and the cost is shared by all departments and funds.
- The increase in operations between FY 2012 and FY 2013 is due to an increase in the claims paid.
- The FY 2015 budget includes a slight increase to account for the rising cost of liability insurance.

Insurance and Claims	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Chargeback	$ 842,765	$ 915,485	$ 936,561	$ 887,475	$ 1,026,480
Miscellaneous	-	3,683	-	-	-
Interest Income	10,778	12,866	12,789	10,000	10,403
Total Revenue	853,543	932,034	949,350	897,475	1,036,883
Expenditures					
Salaries	-	-	43,346	54,894	55,520
Benefits	-	-	20,740	32,185	33,798
Total Personnel	-	-	64,086	87,079	89,318
Operations	873,996	734,575	900,785	912,494	947,565
Total Expenditures	873,996	734,575	964,871	999,573	1,036,883
Net Change in Fund Balance	(20,453)	197,459	(15,521)	(102,098)	-
Beginning Fund Balance	1,766,933	1,746,480	1,943,939	1,928,418	1,826,320
Ending Fund Balance	1,746,480	1,943,939	1,928,418	1,826,320	1,826,320

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	-	-	1.00	1.00	1.00
Part-Time	-	-	-	-	-
Total FTEs	-	-	1.00	1.00	1.00



Facility Services

Department Function

- The Facility Service Division is part of the Administrative Services Department. This Division is responsible for the construction, remodeling and maintenance of more than 550,000 square feet in City facilities. To fulfill these responsibilities, the Facility Services Division provides technical expertise, project management, preventive and ongoing maintenance services, asset management, contract oversight, etc. Facility Services offers this wide variety of services to each of the City's offices in order to reduce costs, meet state and federal standards and assist each department in accomplishing its mission in an effective and efficient manner. Facility Services staff maintain and repair electrical, plumbing and HVAC systems, making certain that infrastructure operating systems in City facilities function safely and in the manner in which they were designed.

Department Goals

- Coordinate and monitor a new janitorial contract with an alternative company. Communicate and work closely with all City departments to improve the cleaning standards in each respective building and solve cleaning issues.
- Monitor and track the FS staff to ensure they are accountable for an average of 80% of their work time through the Managers Plus maintenance program and see that this time gets billed out on a monthly basis.
- Support the IS department in continuation of data closet upgrades in all City facilities. Provide assistance for any power, HVAC or telecomm equipment upgrades and changes.
- Provide detailed information and support for the upcoming Provo City Center block project. Work with Re-Development to create design and approved changes to City Center complex.
- Ensure that all Facilities Services staff complete and implement the principles and behaviors of the Speed of Trust program. All staff members to be involved in new upcoming huddle groups and teams.

Department Accomplishments

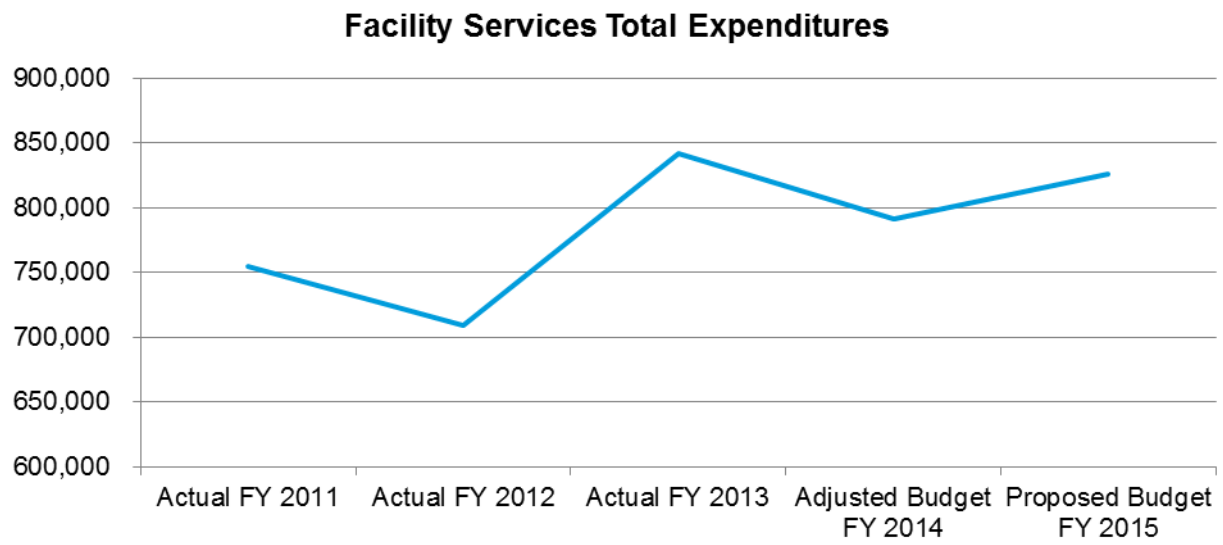
- Expanded size of the Brinton Black Box Theater at the Covey Center for the Arts, giving more patrons the opportunity to see the popular performances.
- Successfully completed the supervision of the construction of the new Recreation Center.
- Completed installation of a new roof at the Utah County/Provo City Ice Sheet Authority.

Budget Highlights

- Personnel costs in FY 2014 are lower because of an open position that was unfilled for most of the year but was filled in the last quarter of FY 2014.
- There are no other significant budget highlights.

Facility Services	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Chargeback	$ 698,810	$ 669,962	$ 761,633	$ 720,717	$ 816,937
Miscellaneous	12,808	7,766	7,619	8,898	8,892
Interest Income	1,329	1,447	1,340	1,500	-
Total Revenue	712,947	679,175	770,592	731,115	825,829
Expenditures					
Salaries	275,527	273,383	280,727	287,101	311,769
Benefits	144,937	147,413	156,056	169,043	194,632
Total Personnel	420,464	420,796	436,783	456,144	506,401
Operations	226,258	233,343	349,720	274,076	261,133
Overhead	40,429	54,828	55,844	60,895	58,295
Capital	67,422	-	-	-	-
Nonoperating	-	-	-	-	-
Total Expenditures	754,573	708,967	842,347	791,115	825,829
Net Change in Fund Balance	(41,626)	(29,792)	(71,755)	(60,000)	-
Beginning Fund Balance	306,918	265,292	235,500	163,745	103,745
Ending Fund Balance	265,292	235,500	163,745	103,745	103,745

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	7.00	7.00	7.00	7.00	7.00
Part-Time	-	-	-	0.50	0.50
Total FTEs	7.00	7.00	7.00	7.50	7.50



Computer Replacement

Department Function

- The Computer Replacement Fund (Computer Bank) was established to help departments establish a funding source for the replacement of computers and printers to stay abreast with technology, control repair costs, and employee productivity. Each department determines the amount to transfer for computer replacement. Each department may keep a balance in the Computer Bank of up to 50% of total department needs. When determining the value of the department's needs, the current market price for CPU, monitor, software, keyboard and mouse will be used.

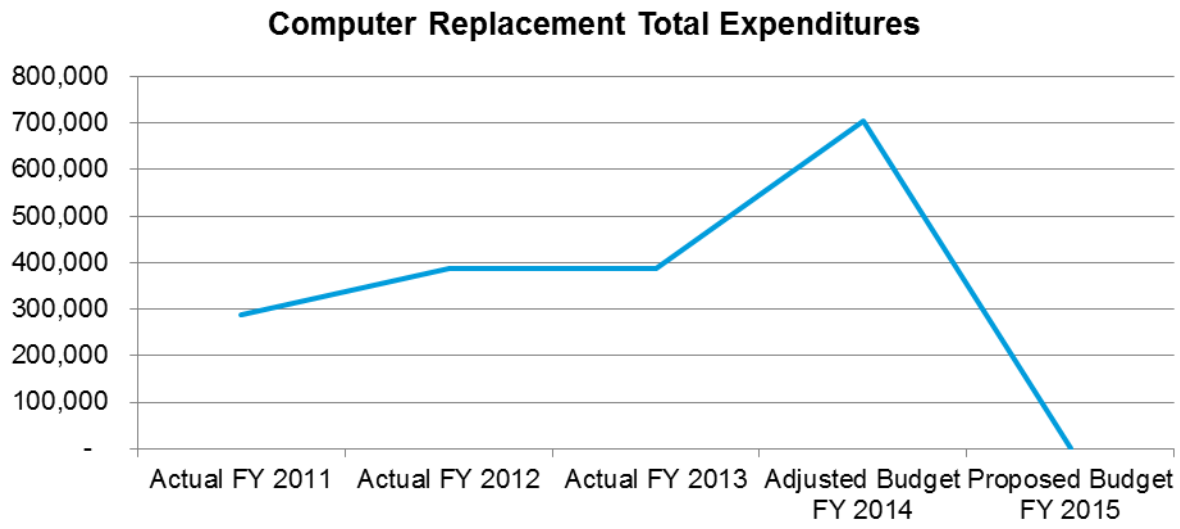
Department Goals

- Keep departments informed of current market prices and the total amount each department can have in the Computer Bank.
- Evaluate needs of each department.

Budget Highlights

- There is no budget for FY 2015. Each individual department's budget from the prior year will carry over, and departments will determine if and when to transfer additional money into the Computer Bank. When money is transferred to the Computer Bank, the budget is increased for that department.
- Interest earned in this fund is spread between departments.

Computer Replacement	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Miscellaneous	$ 189,666	$ 171,715	$ 543,233	$ 311,002	$ -
Interest Income	2,735	2,240	2,071	2,000	-
Total Revenue	192,401	173,955	545,304	313,002	-
Expenditures					
Operations	286,739	387,701	387,224	703,935	-
Transfer Out	-	-	-	-	-
Total Expenditures	286,739	387,701	387,224	703,935	-
Net Change in Fund Balance	(94,338)	(213,746)	158,080	(390,933)	-
Beginning Fund Balance	540,937	446,599	232,853	390,933	-
Ending Fund Balance	446,599	232,853	390,933	-	-



Vehicle Management

Department Function

- The Vehicle Management Fund (Fleet) is responsible for the management and maintenance of the City fleet. The program maintains approximately 610 vehicles and pieces of equipment by providing excellent services using creativity, flexibility, training depth and technical expertise in performing simple or complex analyses, with total focus on program analysis, cost tracking, customer fulfillment and maximum quality workmanship.

Department Goals

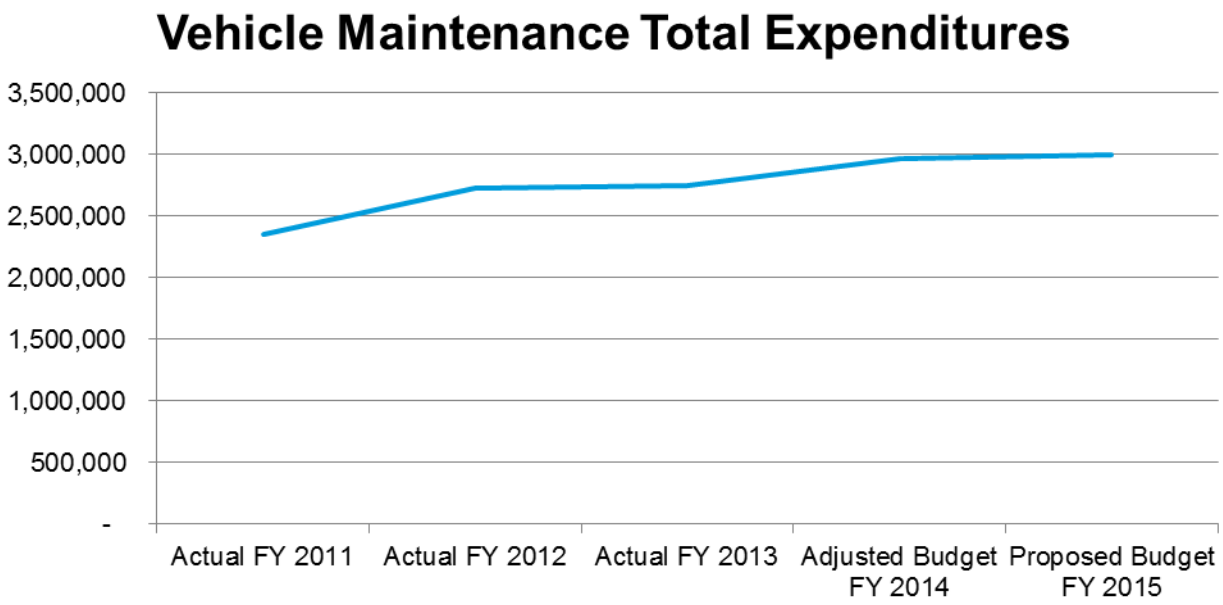
- Provide safe vehicle and equipment to our customers through superior customer service.
- Increase in-house service and maintenance functions to reduce overall City costs.
- Provide service to outside entities and charge them appropriately.
- Develop and implement a fleet vehicle/equipment replacement and idle reduction policy.
- Prepare Vehicle Maintenance Building replacement plan, and oversee design of new building.

Budget Highlights

- There are no major changes to the budget in FY 2015.

Vehicle Maintenance	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Chargeback	$ 2,428,803	$ 2,836,773	$ 2,943,638	$ 2,933,345	$ 2,977,094
Miscellaneous	13,833	7,233	37,386	26,852	16,852
Interest Income	-	13	17	-	-
Total Revenue	2,442,636	2,844,019	2,981,041	2,960,197	2,993,946
Expenditures					
Salaries	364,730	385,897	385,007	397,384	388,441
Benefits	178,452	175,363	190,457	209,897	233,246
Total Personnel	543,182	561,260	575,464	607,281	621,687
Operations	1,683,329	1,996,560	2,059,579	2,129,905	2,128,054
Overhead	104,280	135,961	113,830	142,628	139,205
Capital	17,119	29,237	-	48,444	25,000
Nonoperating	-	-	-	37,235	80,000
Total Expenditures	2,347,910	2,723,018	2,748,873	2,965,493	2,993,946
Net Change in Fund Balance	94,726	121,001	232,168	(5,296)	-
Beginning Fund Balance	(431,537)	(344,099)	(223,098)	9,070	3,774
Adjustment to Fund Balance	(7,288)	-	-	-	-
Ending Fund Balance	(344,099)	(223,098)	9,070	3,774	3,774

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	8.00	8.00	8.00	8.00	8.00
Part-Time	-	-	-	-	-
Total FTEs	8.00	8.00	8.00	8.00	8.00



Equipment Replacement

Department Function

- The Equipment Replacement Fund is used to purchase rolling stock for City departments. As each piece of equipment passes its useful life, it is replaced through this fund. Funds are systematically transferred from City departments into the Equipment Replacement Fund to insure that funds are available to replace equipment as it passes its useful life. A “lease purchase” program has been implemented to enable stabilization of the annual budget effort so that equipment can be upgraded at appropriate levels without creating budget shortfalls.

Department Accomplishments

- Establishment of a Vehicle Selection Committee to provide recommendations to administration on vehicle replacements.

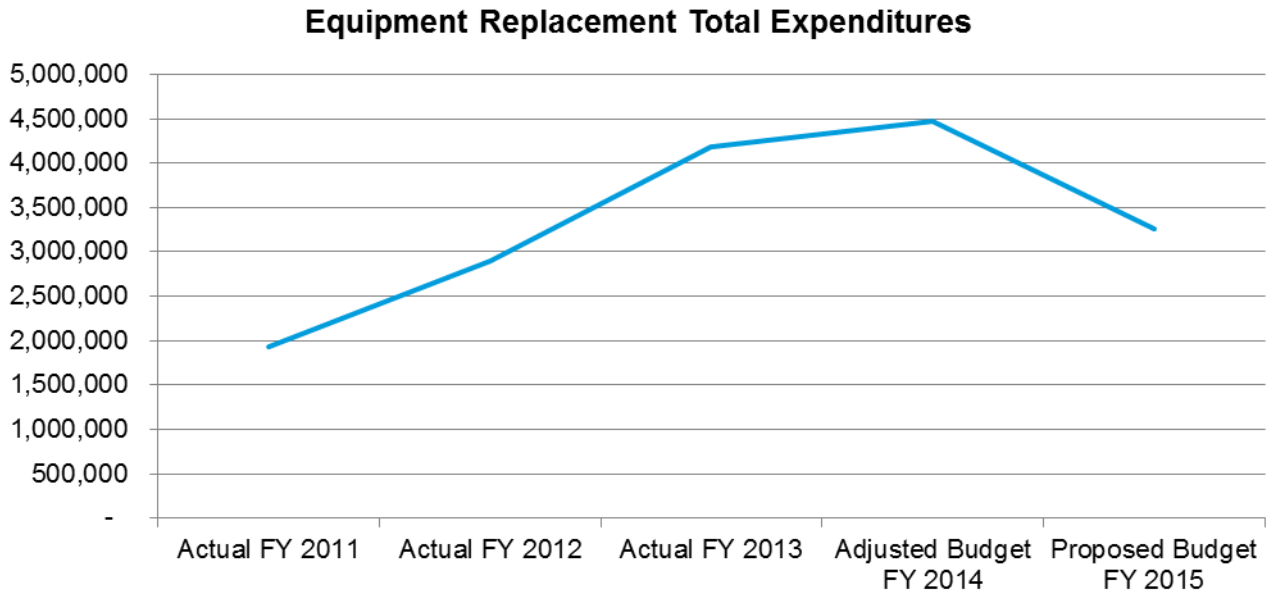
Department Goals

- Create five-year list of vehicles needing to be replaced.
- Appropriately account for vehicle purchases, along with all add-ins included in the vehicles.

Budget Highlights

- Operating budget in FY 2013 and FY 2014 is for the design for a new Vehicle Maintenance building.
- After the economic downturn in FY 2009, the number of cars purchased was dramatically decreased. As the economy has recovered, the regular replacement schedule has been continued, along with some catch-up from previous years when vehicle purchases were limited.

Equipment Replacement	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Chargeback	$ 1,214,418	$ 2,308,855	$ 2,776,684	$ 2,985,698	$ 3,435,326
Miscellaneous	53,320	40,482	36,248	32,121	32,121
Interest Income	15,511	16,759	16,781	20,000	20,000
Transfer In	446,988	400,686	430,895	354,054	354,054
Total Revenue	1,730,237	2,766,782	3,260,608	3,391,873	3,841,501
Expenditures					
Operations	6,799	-	86,299	321,965	-
Capital	1,559,237	2,528,398	3,737,861	3,789,412	2,908,000
Nonoperating/Debt	363,220	363,220	363,220	354,054	354,054
Transfer Out	-	-	-	-	-
Total Expenditures	1,929,256	2,891,618	4,187,380	4,465,431	3,262,054
Net Change in Fund Balance	(199,019)	(124,836)	(926,772)	(1,073,558)	579,447
Beginning Fund Balance	3,956,416	3,764,684	3,639,848	2,713,076	1,639,518
Adjustment to Fund Balance	7,287	-	-	-	-
Ending Fund Balance	3,764,684	3,639,848	2,713,076	1,639,518	2,218,965

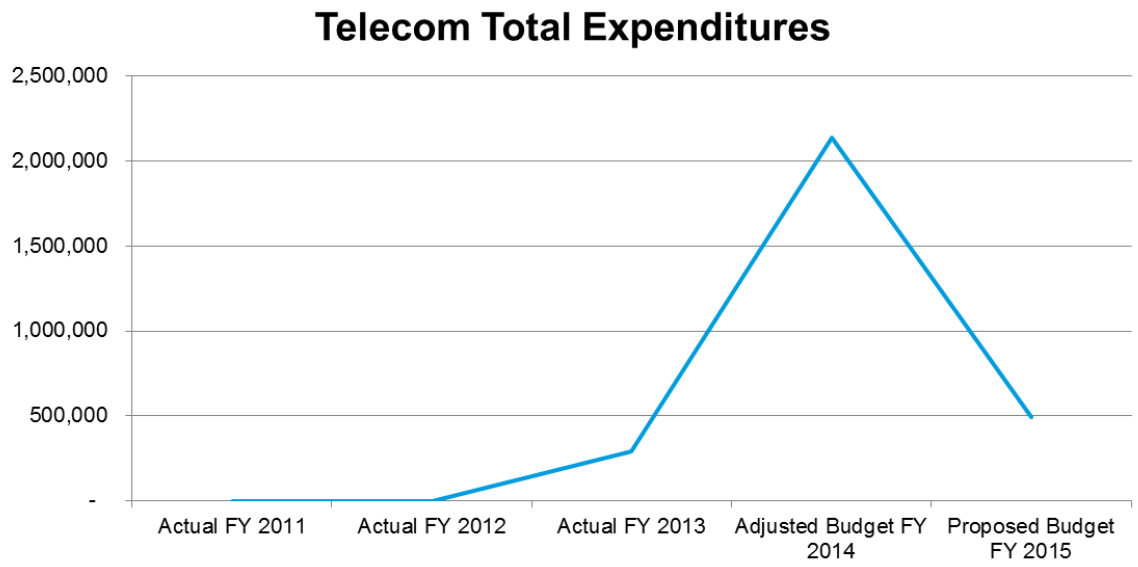


Telecom

Department Function

- The Telecom Internal Service Fund was created at the end of FY 2014 after the sale of the Provo fiber network to Google Fiber. The Telecom Internal Service Fund accounts for all maintenance and equipment replacement for the City's fiber network not maintained by Google Fiber.

Telecom	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Miscellaneous	$ -	$ -	$ 1,939,170	$ 190,000	$ 190,000
Chargeback	-	-	-	300,000	300,000
Interest Income	-	-	-	-	-
Total Revenue	-	-	1,939,170	490,000	490,000
Expenditures					
Salaries	-	-	-	72,767	-
Benefits	-	-	-	15,686	-
Total Personnel	-	-	-	88,453	-
Operations		-	292,384	1,681,126	455,248
Overhead	-	-	-	34,734	34,752
Capital		-	-	332,473	-
Nonoperating	-	-	-	-	-
Total Expenditures	-	-	292,384	2,136,786	490,000
Net Change in Fund Balance	-	-	1,646,786	(1,646,786)	-
Beginning Fund Balance	-	-	-	1,646,786	-
Ending Fund Balance	-	-	1,646,786	-	-



Customer Service

Division Function

- The Customer Service Division is part of the Mayor's Office. This Division was created in July of 2012 to provide quality centralized service to residents and businesses of Provo City. The Customer Service Division is located in the Provo City Center building and is a place where the public can make utility payments, ask billing questions, pay business license fees, receive general information about the city, and report city-related problems. Also along with this, the 311 phone system was created so residents and visitors could call in and report problems. The call center handles questions about all City departments and directs customers to the correct department for questions that can't be answered at Customer Service. This centralized system will help facilitate quicker resolutions to problems and create a more efficient way for questions to be answered.

Division Goals

- Limit the wait time for phone customers to 3 1/2 minutes.
- Centralize customer service functions across department lines.
- Create a state-of-the-art customer service online portal.

Division Accomplishments

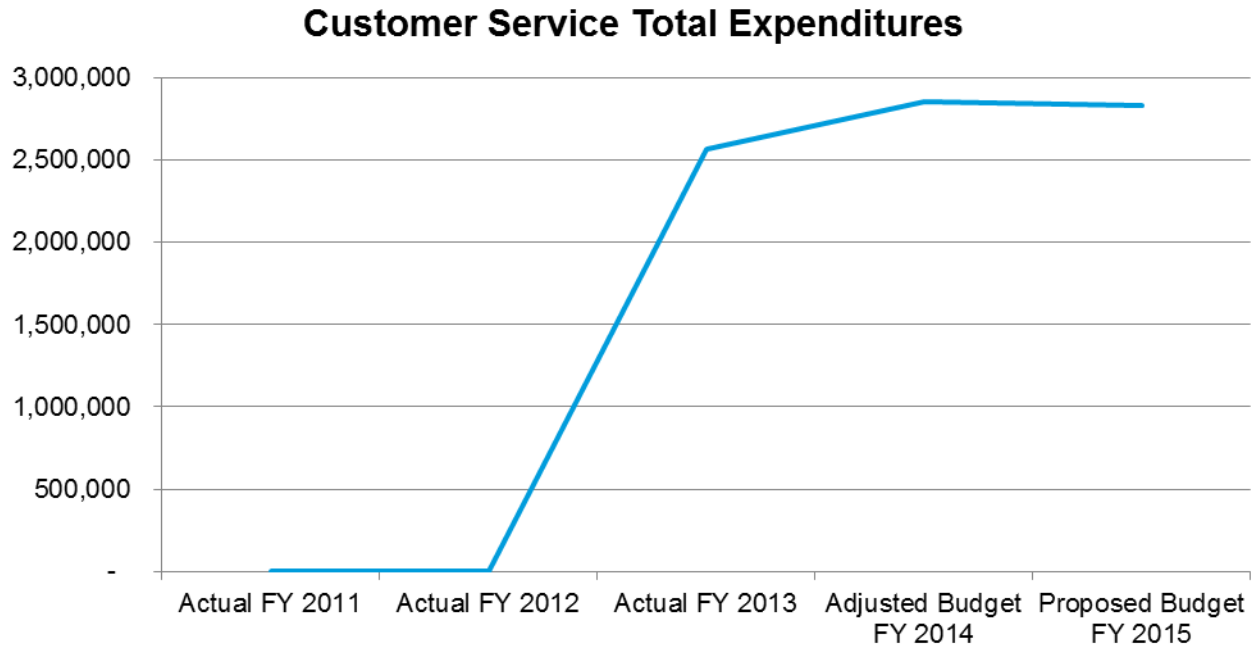
- Implementation of an ongoing customer service training program where skill development, standards for positive customer interaction and quality communication messaging are targeted.
- Adoption of the 311 Call Center concepts in an effort to centralize the customer support for the entire City. The citizen and employee response to this move has been overwhelmingly positive and widely accepted.
- Began issuing airport badges and fingerprinting.

Budget Highlights

- Chargebacks to utility funds and the General Fund are the only source of revenue for this fund.
- The FY 2015 budget has remained relatively flat in comparison with FY 2014.

Customer Service	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Chargeback	$ -	$ -	$ 2,558,288	$ 2,837,575	$ 2,734,644
Miscellaneous	-	-	3,683	-	-
Transfer In	-	-	152,300	-	94,332
Total Revenue	-	-	2,714,271	2,837,575	2,828,976
Expenditures					
Salaries	-	-	1,146,033	1,219,810	1,193,614
Benefits	-	-	523,875	598,404	623,924
Total Personnel	-	-	1,669,908	1,818,214	1,817,538
Operations	-	-	633,748	744,612	762,201
Overhead	-	-	169,611	226,949	223,237
Capital	-	-	71,578	42,819	26,000
Transfer Out	-	-	20,826	21,500	-
Total Expenditures	-	-	2,565,671	2,854,094	2,828,976
Net Change in Fund Balance	-	-	148,600	(16,519)	-
Beginning Fund Balance	-	-	-	148,600	132,081
Ending Fund Balance	-	-	148,600	132,081	132,081

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	-	-	22.00	22.00	22.00
Part-Time	-	-	5.67	9.55	9.45
Total FTEs	-	-	27.67	31.55	31.45



Capital Resource

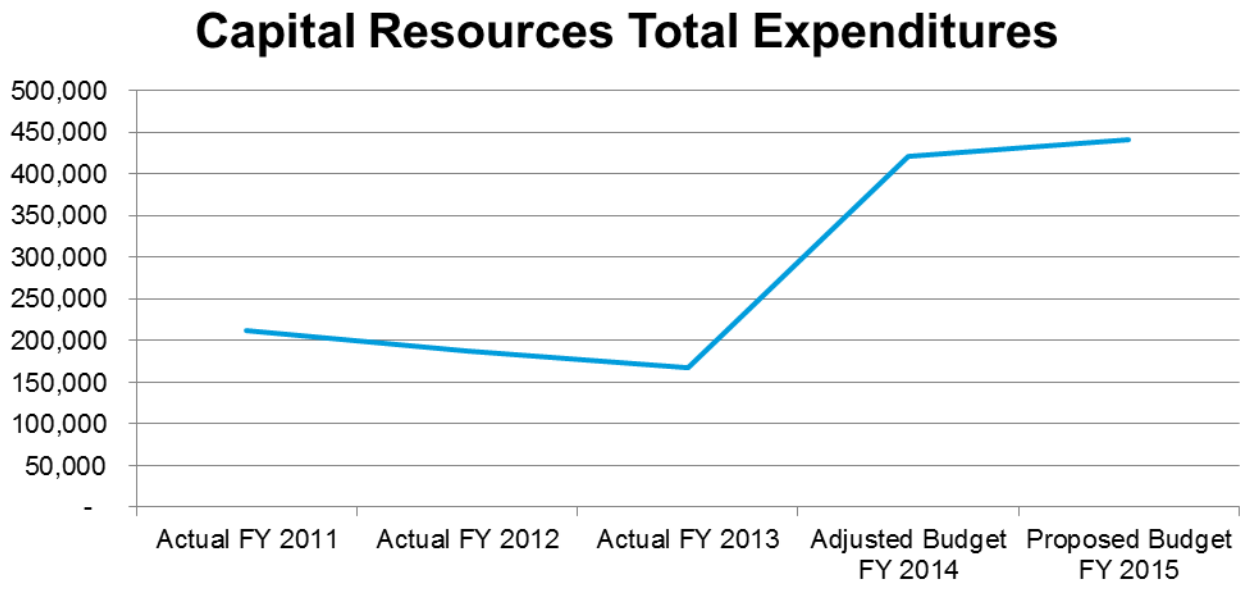
Department Function

- The purpose of the Capital Resource Fund is to account for interfund loans for Provo City.

Budget Highlights

- Revenue and expenses directly tie to payments for interfund loans.

Capital Resources	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Miscellaneous	$ 211,861	$ 188,042	$ 166,750	$ 141,604	$ 331,244
Interest Income	-	-	-	279,558	109,945
Total Revenue	211,861	188,042	166,750	421,162	441,189
Expenditures					
Nonoperating/Debt	211,861	188,042	166,750	421,162	441,189
Total Expenditures	211,861	188,042	166,750	421,162	441,189
Net Change in Fund Balance	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-



Debt Service Funds

Debt Service Information

Financial Policy

The City will maintain a high credit rating in the financial community to: 1) assure the City's taxpayers that the City government is well managed and financially sound; 2) obtain reduced borrowing costs. The City will utilize a balanced approach to capital funding utilizing debt financing, draws on capital reserves and/or fund balances in excess of policy targets, and current-year (pay-as-you-go) appropriations.

General Policies

1) The City will consider the project and its useful life and utilize the most appropriate method to finance the project.
2) The City will not use debt financing to fund current operations.
3) The City will confine long-term borrowing to capital improvement or projects that cannot be financed from current revenues except where approved justification is provided.
4) Reserve funds, when required, will be provided to adequately meet debt service requirements in the subsequent years.
5) The term of any bond or lease obligation issue will not exceed 20 years or the useful life of the capital project or equipment for which the borrowing is intended.
6) The City shall comply with federal, state and City legal requirements regarding the issuance of bonds and certificates of the City or its debt issuing authorities.

Debt Levels/Ratios

1) Debt ratios will be calculated annually and included in the Statistical Section of the Comprehensive Annual Financial Report.
2) Direct net debt is defined as any and all debt that is tax-supported. This ratio will be measured annually. Direct net debt as a percentage of estimated market value of taxable property should not exceed 4%.
3) The City recognizes the importance of underlying and overlapping debt in analyzing financial condition. The City will regularly analyze total indebtedness including underlying and overlapping debt.

Interfund Loans

The City uses a Capital Resource Fund to facilitate inter-fund loans. This mechanism lends monies from funds that have excess fund balance and loans it other funds to make purchases for land, equipment, or for infrastructure improvements in the City. Loans should not be made unless there is a clear source of funding, based on a competitive market interest rate and terms should not exceed 7 years. Loan approvals require Municipal Council approval.

Bond Categories

Where feasible, the City will explore the usage of special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.

Tax-Supported/Tax Exempt Bonds

1) Whenever the City finds it necessary to issue tax supported bonds, the following policy will be adhered to:
    a) Tax supported bonds will, whenever feasible, be issued on a competitive basis unless market conditions favor negotiated sales.
    b) Average weighted maturities for general obligation bonds of the City, and whenever possible for any type of annual appropriation debt, will be maintained at twenty years or less.
2) General obligation bond issues, and whenever possible for any type of annual appropriation debt, will be structured to allow an equal principal amount to be retired each year over the life of the issue thereby producing a total debt service with an annual declining balance.

3) The City shall comply with the following tax compliance policies for Tax-Exempt Governmental Bonds:
    a) Purpose. Issuers of tax-exempt "governmental bonds" must comply with federal tax rules pertaining to expenditure of proceeds for qualified costs, rate of expenditures, use of bond-financed property, investment of proceeds in compliance with arbitrage rules, and retention of record all U.S. Internal Revenue Service rules and regulations regarding issuance of tax exempt governmental bond debt including arbitrage rebate requirements for bonded indebtedness, and with all Securities and Exchange Commission requirements for continuing disclosure of the City's financial condition, and with all applicable Municipal Securities Rulemaking Council requirements.

Revenue Bonds

1) The City will adhere to the following guidelines when it finds it necessary to issue revenue bonds:
    a) For any bonds or lease anticipation or appropriation debt in which the debt service is partially paid from revenue generated by the project and partially paid from tax sources, the portion of the bond or lease to the extent that its debt service is paid from non-tax sources shall be deemed to be revenue bonds and is excluded from the calculation of the annual debt service limitation in.
    b) Revenue bonds of the City and any of its agencies will be analyzed carefully by the Finance Division for fiscal soundness. The issuance of City revenue bonds will be subject to the most careful review and must be secured by covenants sufficient to protect the bondholders and the credibility of the City.
2) Revenue bonds will, whenever feasible, be issued on a competitive basis and will be structured to allow an approximately equal annual debt service amount over the life of the issue.

Tax Anticipation Notes

The City will only issue tax anticipation debt due to unforeseen circumstances and where cash flow projections identify an absolute need, and will retire any such tax anticipation debt annually. Bond anticipation debt will be retired within six months after completion of the project or upon availability of permanent financing.

Variable Interest Debt

The issuance of variable rate debt by the City will be subject to the most careful review and will be issued only in a prudent and fiscally responsible manner.

Current Debt Service

The City has, in the past, had multiple active debt service funds—the general Debt Service Fund, Telecom Debt Service Fund, Library Bond Retirement Fund, and Municipal Building Authority Fund. Currently, only the general Debt Service Fund has an active budget for FY 2014. The general Debt Service Fund and the Library Bond Retirement Fund are both reported in this book because of historical expenditures being present.

Impact of Debt on Operations

There is little direct impact of the City's current debt on day-to-day operations. The main reason for this is that the City levies taxes to meet its long-term bond obligations. The capital leases that the City is currently paying are coming from the General Fund. The City's policy is to not issue debt for general operations of the City.

Debt Service	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Tax	$ 3,475,428	$ 4,612,589	$ 5,224,767	$ 4,898,638	$ 5,053,456
Bond Proceeds	45,180,000	-	-	2,334,000	-
Miscellaneous	1,094,136	33	-	-	-
Interest Income	36,609	19,359	19,999	1,750	1,750
Transfer In	379,036	75,241	106,450	-	169,559
Total Revenue	50,165,209	4,707,222	5,351,216	7,234,388	5,224,765
Expenditures					
Operations	6,478	1,419	1,013	1,000	1,000
Nonoperating/Debt	10,316,206	4,172,170	4,590,983	4,490,446	4,757,157
Transfer Out	39,813,196	312,554	398,244	2,742,942	466,608
Total Expenditures	50,135,880	4,486,143	4,990,240	7,234,388	5,224,765
Net Change in Fund Balance	29,329	221,079	360,976	-	-
Beginning Fund Balance	99,487	128,816	349,895	710,871	710,871
Ending Fund Balance	128,816	349,895	710,871	710,871	710,871

Library Bond Retirement	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Interest Income	$ 9,010	$ -	$ -	$ -	$ -
Total Revenue	9,010	-	-	-	-
Expenditures					
Operations	4,043	-	-	-	-
Transfer Out	3,633,618	-	-	-	-
Total Expenditures	3,637,661	-	-	-	-
Net Change in Fund Balance	(3,628,651)	-	-	-	-
Beginning Fund Balance	3,628,651	-	-	-	-
Ending Fund Balance	-	-	-	-	-

Telecom Debt Service	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Chargeback	$ -	$ 150,000	$ 300,000	$ -	$ -
Principal Payment	688,541	706,431	-	-	-
Miscellaneous	5,357,316	126,178	(1,239,108)	-	-
Interest Income	1,992,246	989,889	19,566	1,140	1,140
Transfer In	-	2,117,723	3,291,823	3,216,000	3,216,000
Total Revenue	8,038,103	4,090,221	2,372,281	3,217,140	3,217,140
Expenditures					
Nonoperating/Debt	3,436,339	3,221,016	3,219,132	3,217,140	3,217,140
Total Expenditures	3,436,339	3,221,016	3,219,132	3,217,140	3,217,140
Net Change in Fund Balance	4,601,764	869,205	(846,851)	-	-
Beginning Fund Balance	(2,851,664)	1,750,100	2,619,305	1,772,454	1,772,454
Ending Fund Balance	1,750,100	2,619,305	1,772,454	1,772,454	1,772,454

Current Bond Obligations

Governmental Funds

Series	Purpose	Original Amount	Final Maturity Date	Current Outstanding Balance
General Obligation Bonds				
2006 Series GO Bond	Road Improvements	9,140,000	6/30/2015	1,185,000
2011 Series GO Bond	Recreation Center	39,000,000	6/30/2032	39,000,000
Total GO Bonds as of June 30, 2014				40,185,000
Revenue Bonds				
2005 Tax Increment		2,100,000	6/30/2026	1,580,000
Telecom 2004 Taxable Series	Fiber Network	39,500,000	6/30/2026	27,905,000
Total Revenue Bonds as of June 30, 2014				29,485,000
Lease Agreements				
2013 Capital Lease Refunding	Fire Trucks/Ambulances	1,044,622	6/30/2016	699,729
2012 Capital Lease	Spillman Software	542,720	1/31/2016	219,653
Total Lease Obligations as of June 30,2014				919,382
Total Governmental Fund Debt Obligation				70,589,382

Combined General Obligation Bonds Debt Schedule

Year ended June 30,	Principal	Interest	Total
2015	2,765,000	1,660,388	4,425,388
2016	1,610,000	1,584,350	3,194,350
2017	1,640,000	1,552,150	3,192,150
2018	1,680,000	1,511,150	3,191,150
2019	1,750,000	1,443,950	3,193,950
2020-2024	9,895,000	6,072,150	15,967,150
2025-2029	12,150,000	3,818,462	15,968,462
2030-2032	8,695,000	883,500	9,578,500
Total GO Bonds	40,185,000	18,526,100	58,711,100

Total Governmental Fund Debt Schedule

Year ended June 30,	Principal	Interest	Total
2015	5,081,882	3,227,563	8,309,445
2016	4,027,500	3,056,156	7,083,656
2017	3,600,000	2,922,945	6,522,945
2018	3,735,000	2,783,613	6,518,613
2019	3,910,000	2,611,307	6,521,307
2020-2024	22,775,000	10,007,606	32,782,606
2025-2029	18,765,000	4,355,727	23,120,727
2030-2032	8,695,000	883,500	9,578,500
Total Bonds	70,589,382	29,848,417	100,437,799

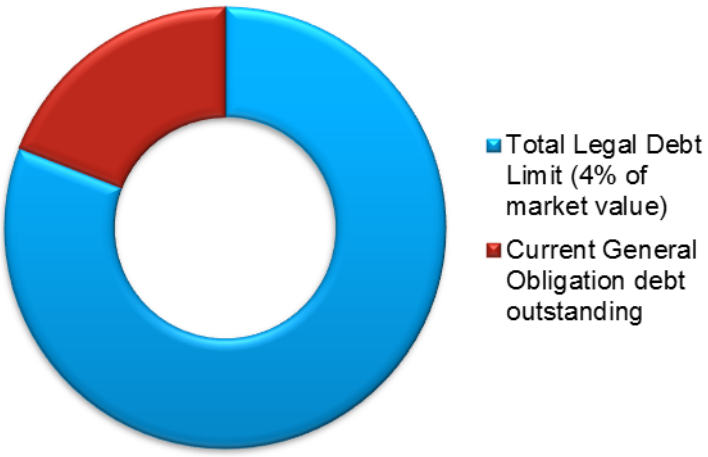
Enterprise Funds

Series	Purpose	Original Amount	Final Maturity Date	Current Outstanding Balance
Revenue Bonds				
Storm Water District 2004 Series	Storm Drain Improvement	4,435,000	6/30/2019	2,375,000
Storm Water District 2010 Series B	Storm Drain Improvement	3,850,000	6/30/2024	3,850,000
Total Bond Obligations (Enterprise) As of June 30, 2014				6,225,000

Legal Debt Margin

The City does not have the final tax valuation for the 2014 tax year, so the 2013 valuation will be used to compute the legal debt margin for the City.

Estimated Market Value	$	4,255,474,361
Total Legal Debt Limit (4% of market value)		170,218,974
Current General Obligation debt outstanding		40,185,000
Legal Debt Margin		130,033,974



Capital Improvement Plan

Capital Improvement Program and Capital Assets

Provo City defines a capital asset as tangible property of a more or less permanent nature with a useful life of at least three years, and costing at least $5,000. Most capital expenditures for the City are in the Capital Improvement Funds and the Equipment Replacement Fund, with some minor capital purchases made in the other operating funds. The City's assets are held primarily in the form of infrastructure, physical assets, or capital plants such as roads, buildings, and equipment. Sound infrastructure is an important aspect of the quality of life, economic development, and the credit quality of the City.

Dedicating resources to capital investment is appropriate for a growing City such as the City of Provo. Committing to and implementing the City's capital investment program will protect its capital assets and minimize future maintenance and replacement costs.

Capital Improvement Plan

1) The City will direct its annual allocation for its capital investments to projects which best support the City's strategic goals, the comprehensive plan and facility master plans. The City will consider all capital improvements in accordance with an adopted capital improvement plan.
2) The City will maintain a five-year plan for capital improvements and review and update the plan annually. The Mayor will submit the Capital Improvement Plan for review by the Municipal Council each year. Submission of the Capital Improvement Plan shall be consistent with State of Utah and City of Provo legal requirements.
3) The Capital Improvement Plan may include capital improvements for all funds and agencies for which the City sets tax rates, makes levies or approves budgets or plans.
4) The Capital Improvement Plan shall include the following elements:
    a) An implementation plan for each of the capital improvements
    b) A statement of the objectives of the Capital Improvement Plan and the relationship with the comprehensive plan and the City's strategic plan
    c) An estimate of the cost and of the anticipated sources of revenue for financing the capital improvements, and an estimate of the impact of each capital improvement on City revenues and the capital and operating budget, including estimated debt service costs, if applicable.
5) The City will fund projects and activities identified in the Capital Improvement Plan with the most appropriate revenue sources. Such revenues as impact fee revenue, utility rate revenue, B&C-Road revenue, state and federal grant revenues, and transfers of unrestricted cash from governmental funds.
6) The City will return remaining appropriated funds upon the completion of any capital project to the most appropriate capital reserve.
7) The City will project its equipment replacement needs as part of the capital improvement process. From this projection, a replacement schedule will be developed and followed. The City will maintain a schedule of capital fixed assets in its fixed asset accounting system.

Capital Improvement Budget Policies

1) The City will enact an annual capital budget based on the five-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be included in capital budget projections.
2) The City will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
3) The City will maintain all its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
4) The City will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.

5) When current revenues or resources are available for capital improvement projects, consideration will be given first to those capital assets with the shortest useful life and/or to those capital assets whose nature makes them comparatively more difficult to finance with bonds or lease financing.

6) Nonrecurring revenues, which cannot be used to fund recurring costs and are not required to meet the Unassigned Fund Balance objectives in the City's policy on Fund Balance, should be used for nonrecurring capital expenditures or the early retirement of existing City debt.

7) The City will attempt to determine the least costly and most flexible financing method for all new projects. Financing may include debt financing or "pay as you go" or other financing sources.

Current Capital Expenditures

Included in this section is detail on each fund—the five-year projection for each fund by project, along with the adjusted FY 2014 budget, and actuals for the previous four years. For further detail on each individual project, please visit the financial reports page at www.provo.org to review the Capital Improvement Five-Year Plan.

General CIP Fund

Project Name	Previous 4 Fiscal Years (2010-2013)	Adjusted Budget FY2014	Proposed Budget FY2015	Projected Budget FY2016	Projected Budget FY2017	Projected Budget FY2018	Projected Budget FY2019	Project Total
Misc Projects	77,355	-	-	-	-	-	-	77,355
City Center Air Handler Re-builds	-	-	-	50,000				
Citywide ERP Solution	-	375,000	-	-	-	-	-	375,000
City Center and Fire Station #1 soffit	-	-	-	110,000	-	-	-	110,000
Total	77,355	375,000	-	160,000	-	-	-	612,355

General CIP Operating Impact

- The only project scheduled/budgeted in the General CIP Fund that will have an operating impact is the Citywide ERP Solution. The City ERP team is evaluating all proposals and will present their recommendation to the Municipal Council. Any operating impact of this project cannot be determined until after the decision has been made which vendor will be used. One of the goals of the ERP is to combine several old legacy systems into one system, which could possibly save operational dollars by only having one maintenance contract, rather than several. Another hope is that the new system can provide personnel efficiencies which will better serve the citizens of Provo.

Engineering CIP Fund

Project Name	Previous 4 Fiscal Years (2010-2013)	Approved Budget FY2014	Proposed Budget FY2015	Projected Budget FY2016	Projected Budget FY2017	Projected Budget FY2018	Projected Budget FY2019	Project Total
Sherwood Hills Geologic Survey	53,887	17,924	25,000	16,000	25,000	16,000	25,000	178,811
Provo Westside Connector	504,341	1,588,832	-	-	-	-	-	2,093,173
Quiet Zones	3,946	24,736	-	-	-	-	-	28,682
Lakeview Parkway and Trail	1,518,078	1,153,756	-	-	-	30,000,000	-	32,671,834
Center Street Offramp	100,000	-	-	-	-	-	-	100,000
Street Cuts	144,093	196,041	50,000	50,000	50,000	50,000	50,000	590,134
Misc Projects	53,096	6,182	-	-	-	-	-	59,278
Lakeshore Drive Bridge	1,957,399	102,601	-	-	-	-	-	2,060,000
Mountain Vista	3,377,112	93,517	-	-	-	-	-	3,470,629
New Development Signs	23,240	46,285	-	-	-	-	-	69,525
Construction Bond Foreclosures	251,669	895,835	-	-	-	-	-	1,147,504
New Development Overlay	1,641,155	897,765	-	-	-	-	-	2,538,920
Traffic Signal Repair	15,369	8,179	-	-	-	-	-	23,548
New Development Traffic Mitigation	301,338	51,446	-	-	-	-	-	352,784
Traffic Impact Fee	158,015	677,949	-	-	-	-	-	835,964
UDOT FY 2014 Safe Sidewalk	-	-	120,000	-	-	-	-	120,000
820 North Bridge Replacement 850 W	-	-	-	-	-	2,750,000	-	2,750,000
500 North - 600 E to 900 E	-	-		-		6,500,000	-	6,500,000
Independence Avenue - 1150 N to 1700 N	-	-	-	-	2,000,000	-	-	2,000,000
Freedom Blvd Overpass & 600 South	-	-	-	-	-	-	15,000,000	15,000,000
Duncan Aviation Street Connection	-	-	-	-	440,000	-	-	440,000
Center Street - University to Freedom Blvd	-	-	-	3,000,000	-	-	-	3,000,000
1600 West - 600 South to Center Street	-	-	-	-	3,800,000	-	-	3,800,000
Intersection Realignment - 700 East to 900 North	-	-	-	-	250,000	-	-	250,000
820 North Geneva Road - Intersection	-	-	-	-	-	-	750,000	750,000
South State Safety Improvement	236,767	101,533	-	-	-	-	-	338,300
Sound Wall	147	654,853	-	-	-	-	-	655,000
Univ Ave Sidewalk	-	400,000	-	-	-	-	-	400,000
900 East Street Rehab	-	3,500,000	-	-	-	-	-	3,500,000
1860 South State	289,072	-	-	-	-	-	-	289,072
Total	10,628,724	10,417,434	195,000	3,066,000	6,565,000	39,316,000	15,825,000	86,013,158

B&C Road Fund

Project Name	Previous 4 Fiscal Years (2010-2013)	Adjusted Budget FY2014	Proposed Budget FY2015	Projected Budget FY2016	Projected Budget FY2017	Projected Budget FY2018	Projected Budget FY2019	Project Total
**Miscellaneous Projects	212,051	198,904	100,000	100,000	100,000	100,000	100,000	910,955
**Bridge Repair	126,165	362,265	100,000	100,000	100,000	100,000	100,000	988,430
**Sidewalk Replacement	164,549	552,014	500,000	500,000	500,000	500,000	500,000	3,216,563
**Street Overlay	2,200,791	2,142,751	338,201	465,000	465,000	465,000	465,000	6,541,743
**Intersection Modifications	127,170	349,830	-	-	-	-	-	477,000
Seven Peaks Boulevard-700 N	791,079	-	-	-	-	-	-	791,079
Materials Handling Building	-	88,318	-	-	-	-	-	88,318
Traffic Signals	348,802	216,873	-	-	-	-	-	565,675
Quiet Zones	3,531	-	-	-	500,000	500,000	500,000	1,503,531
4800 North Connection	27,535	-	-	-	-	-	-	27,535
Seven Peaks Loan	-	800,000	400,000	-	-	-	-	1,200,000
700 N Seven Peaks Blvd	-	48,921	-	-	-	-	-	48,921
900 E Intersection Modification	-	2,907,561	-	-	-	-	-	2,907,561
Seven Peaks Blvd-800 N Oak Cliff	-	150,000	-	-	-	-	-	150,000
Center Street Offramp	106,383	-	-	-	-	-	-	106,383
Master Plan Update	185,410	-	-	-	-	-	-	185,410
Lakeshore Drive Bridge	161,832	-	-	-	-	-	-	161,832
Independence Ave-1150 N to 1700 N	3,000	-	-	-	-	-	-	3,000
Columbia Lane-Riverside Ave to Grandview I	67,090	-	-	350,000				417,090
South State	105,972	-	-	-	-	-	-	105,972
Seven Peaks Boulevard--300 S to Center	2,148,629	-	-	-	-	-	-	2,148,629
1320 South State Intersection	226,263	33,737	-	-	-	-	-	260,000
1120 S State Intersection Realignment	150,000	-	-	-	-	-	-	150,000
Independence Ave--Center to 200 North	657,104	14,256	-	-	-	-	-	671,360
Intersection Modifications	-	-	150,000	150,000	150,000	150,000	150,000	750,000
Westside Connector	-	-	25,000	25,000	25,000	25,000	25,000	125,000
3900 North - Canyon Road to Timpview	-	-	273,700	476,300				750,000
Seven Peaks Blvd - 800 North to Oak Cliff	-	-	-	-	428,827	518,210	616,531	1,563,568
Grandview Soundwall	-	-	25,000	-	-	-	-	25,000
1230 N & 230 W Traffic Signal Modifications	-	-	35,000	-	-	-	-	35,000
600 E - 600 S to 900 S	25,999	514,001	-	-	-	-	-	540,000
1080 E 1120-1320 S	-	200,000	-	-	-	-	-	200,000
Total	7,839,355	8,579,431	1,946,901	2,166,300	2,268,827	2,358,210	2,456,531	27,615,555

B&C and Engineering CIP Operating Impact

- The nature of the B&C and Engineering CIP funds is to maintain, build and replace City transportation infrastructure. Trails, bike paths, roads, bridges, and sidewalks, etc., are provided for in this fund. In FY 2014, the Utility Transportation Fund was created in order to take some of the burden of maintenance from these two funds (see Utility Transportation Fund for more information). The goals of these two funds will be to replace and build infrastructure, which will have some operational impact because of ongoing street maintenance. On the other hand, because of the Utility Transportation Fund, the funds will be able to focus more on improving City infrastructure instead of focusing on maintenance of existing roads.

Golf Course CIP Fund

Project Name	Previous 4 Fiscal Years (2010-2013)	Adjusted Budget FY2014	Proposed Budget FY2015	Projected Budget FY2016	Projected Budget FY2017	Projected Budget FY2018	Projected Budget FY2019	Project Total
Golf Course Improvements	327,330	-	-	-	-	-	-	327,330
Irrigation Control System	47,611	-	-	-	-	-	-	47,611
Total	374,941	-	-	-	-	-	-	374,941

Golf Course CIP Operating Impact

- There are no currently planned projects at the Golf Course.

**Ongoing projects

Parks and Recreation CIP Fund

Project Name	Previous 4 Fiscal Years (2010-2013)	Adjusted Budget FY2014	Proposed Budget FY2015	Projected Budget FY2016	Projected Budget FY2017	Projected Budget FY2018	Projected Budget FY2019	Project Total
Storm Damage	67,724	376	-					68,100
Lakeview Park	1,030,523	-	-					1,030,523
**Cemetery Improvements	159,522	321,746	-					481,268
Rock Canyon Trailhead	1,999	-	-					1,999
University Avenue Greenway	292,829	30,228	-					323,057
Land Purchases	880,205	-	-					880,205
Misc Park Projects	90,632	15,591	-					106,223
Bicentennial Park	680	-	-	-	-	1,800,500	2,000,000	3,801,180
Central Irrigation System	736	-	-	60,000	60,000	-	-	120,736
New Recreation Center	38,827,716	1,053,575	-					39,881,291
Slate Canyon Trailhead and Park	19,380	1,163,878	200,000	300,000	1,000,000	1,000,000	1,000,000	4,683,258
Sherwood Hills Park	8,783	1,217	-					10,000
Foothill Park	32,700	100,000	100,000	1,000,000				1,232,700
UV Pool System	2,051	-	-					2,051
Utah County Recreation Grant	243,739	69,299	-					313,038
Cemetery Expansion	180,595	2,463,405	585,000	443,191				3,672,191
Veteran Memorial Pool	70,387	4,613	-					75,000
Stutz Park	240	-	-					240
Veterans Memorial	27,218	12,782	-					40,000
Disc Golf	-	35,000	-					35,000
Spring Creek Park	-	274,798	250,000	250,000	250,000	250,000	250,000	1,524,798
Franklin Park	-	100,000	210,000					310,000
Kiwanis Park	-	-	80,000	120,000	150,000	150,000		500,000
Stutz Park	-	49,760	-	500,000	700,000			1,249,760
Downtown Streetscapes	-	-	100,000	100,000	100,000	100,000	100,000	500,000
Shooting Sports Park	-	-	-	60,000	60,000			120,000
Park Restroom Replacement	-	-	-	130,000	130,000	130,000	130,000	520,000
Rotary Parks Tennis Courts	-	-	-	400,000	-	-	-	400,000
Provo River Parkway Trail	-	-	-	250,000	250,000	250,000	250,000	1,000,000
Footprinter Park	-	-	-	-	350,000	200,000	-	550,000
Fort Utah Park	-	-	-	150,000	98,000	-	-	248,000
Lions Park	-	-	-	105,000	182,000	150,000	-	437,000
Sunset View Park	-	-	-	-	-	800,000	600,000	1,400,000
Wilderness Park	-	-	-	-	-	150,000	300,000	450,000
Lovers Lane Trail	-	-	-	-	-	-	100,000	100,000
Playground Replacement	-	-	-	100,000	100,000	100,000	100,000	400,000
Sports Complex (Canyon Road Park)	-	-	-	1,250,000	1,250,000	-	-	2,500,000
Dog Park	-	-	-	250,000	250,000	-	-	500,000
Squaw Peak Outdoor Recreation Area	-	-	-	100,000	100,000	-	-	200,000
Community Gardens	-	-	-	50,000	50,000	-	-	100,000
Water Park Trail	-	-	-	80,000	-	-	-	80,000
North Univeristy Avenue Greenway	-	-	-	-	450,000	-	-	450,000
Total	41,937,659	5,696,268	1,525,000	5,698,191	5,530,000	5,080,500	4,830,000	70,297,618

Parks and Recreation CIP Operating Impact

- Most projects in the Parks and Recreation will have an impact on the operational expenditures of the City. When a park is finished, costs for utilities, personnel, and other operating costs are evaluated based on the size of the park, the amount of grass vs. cement, and other amenities available. Some projects like Playground Replacement and Park Restroom Replacement will most likely not have any effect on the operating budget, as these are just replacements for existing structures. Operational efficiencies might occur because of the lower costs of maintaining newer facilities.

Airport CIP Fund

Project Name	Previous 4 Fiscal Years (2010-2013)	Adjusted Budget FY2014	Proposed Budget FY2015	Projected Budget FY2016	Projected Budget FY2017	Projected Budget FY2018	Projected Budget FY2019	Project Total
Strengthen RW 13-31			6,600,000					6,600,000
Construct New Taxi South Lane						1,000,000		1,000,000
**Pavement Preventative Maintenance	250,000	395,000	220,000	220,000	220,000	220,000	220,000	1,745,000
Airport Radar	500,000							500,000
Crack Seal Augmentation	35,000							35,000
Airport Terminal Upgrades	711,884	302,376						1,014,260
City Commercial Upgrades	154,774							154,774
Small Community Air	532,782	16,718						549,500
Land Purchases	258,917	32,996						291,913
Center/North Aprons	223,970	1,283,519						1,507,489
Wildlife Hazard Assessment	15,496	109,504						125,000
Center/North Aprons	266,481							266,481
Primary Entitlement	189,872	6,793						196,665
Construct Alpha North Apron		653,335	4,300,000					4,953,335
Replace ARFF Vehicle		750,000						750,000
Construct Fuel Farm Facility	-	-	-	-	-	900,000	-	900,000
ILS Approach for 31	-	-	-	-	-	2,000,000		2,000,000
Replace Movement Area Lighting	-	-	605,000	-	-	-		605,000
Construct Cargo Apron	-	-	-	-	-	-	6,000,000	6,000,000
High Security Perimeter Fence	-	-	-	-	-	-	750,000	750,000
Construct A-4 Taxiway	-	-	-	-	600,000	-		600,000
Resurface Runway 18-36	-	-	-	-	3,100,000	-	-	3,100,000
Purchase New Snow Equipment	-	-	-	330,000	-	-	-	330,000
Provo Airport Terminal Facility	-	-	-	7,000,000	7,000,000	-	-	14,000,000
Total	3,139,176	3,550,241	11,725,000	7,550,000	10,920,000	4,120,000	6,970,000	47,974,417

Airport CIP Operating Impact

- Most of the projects for the Airport CIP fund are assuming federal funding and more growth at the Airport. Major projects scheduled assume more flights scheduled into and out of the Airport, which will have a major impact on operational expenses because of the increased need for personnel for security, check-ins, terminal, etc. These projects will not be undertaken without a large growth in the number of enplanements at the Provo Airport. City personnel are actively pursuing other airlines to increase the demand.

Water CIP Fund

Project Name	Previous 4 Fiscal Years (2010-2013)	Adjusted Budget FY2014	Proposed Budget FY2015	Projected Budget FY2016	Projected Budget FY2017	Projected Budget FY2018	Projected Budget FY2019	Project Total
**Water Distribution System Improvement	1,198,961	551,427	600,000	600,000	500,000	500,000	500,000	4,450,388
**Misc. Capital Items	126,194	60,000	30,000	30,000	30,000	30,000	30,000	336,194
**Water Main Oversizing	15,096	29,904	15,000	15,000	15,000	15,000	15,000	120,000
Big Springs	100,045	719,935	965,000	965,000	-	-	-	2,749,980
**Wells	562,442	1,946,911	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	8,759,353
Southeast Reservoir Drain Line	127,232	-	-	-	-	-	-	127,232
Warehouse	38,468							38,468
48" Transmission Lines	-	-	-	-	16,000,000	-	-	16,000,000
Large Meter Change Out	179,774	15,771						195,545
PRV Stations		560,000						560,000
**Automatic Meter Interface	1,086,645	756,640	575,000	575,000	575,000	575,000	575,000	4,718,285
Storage Reservoir	2,943	257,057						260,000
Vehicle Replacement	-	165,000						165,000
Materials Handling Building	-	31,682						31,682
900 N 900 E Water Line	-	177,012						177,012
Inter Reservoir-Structure	-	20,000						20,000
Storage Facility		300,000						300,000
Main Reservoir - Paint	-	-	-	30,000	-	-	-	30,000
Canyon 36" Transmission	-	-	-	-	300,000	250,000	-	550,000
Slate Canyon Well Building Helical Piers	-	-	-	50,000	-	-	-	50,000
Slate Canyon Reservoir Replacement	-	-	10,000,000	-	-	-	-	10,000,000
820 N 900 E 8-inch Water Line	-	29,830	-	-	-	-	-	29,830
Contingency	-	99,274	-	-	-	-	-	99,274
600 East - 600 South to 900 South (Cemetery)	-	79,448	-	-	-	-	-	79,448
Total Projects	3,437,800	5,799,891	13,435,000	3,515,000	18,670,000	2,620,000	2,370,000	49,847,691

Water CIP Operating Impact

- The projects scheduled in the Water CIP Fund will have a two-fold effect. The increased capacity may have a impact on operations due to the increase in infrastructure, but the projects will also create a greater efficiency within the existing infrastructure. Most projects will not have an impact on operational expenses.

**Ongoing projects

Wastewater CIP Fund

Project Name	Previous 4 Fiscal Years (2010-2013)	Adjusted Budget FY2014	Proposed Budget FY2015	Projected Budget FY2016	Projected Budget FY2017	Projected Budget FY2018	Projected Budget FY2019	Project Total
**Sewer Main Oversizing	-	-	15,000	15,000	15,000	15,000	15,000	75,000
**Capital Equipment	56,873	30,542	25,000	25,000	25,000	25,000	25,000	212,415
Water Reclamation Plant Improvements	1,806,836	83,817	-	-	-	-	-	1,890,653
Collection System Rehab	555,097	45,137	60,000	60,000	60,000	60,000	60,000	900,234
Ultra-violet Disinfection System	65,738	1,634,263	-	-	1,418,000	-	-	3,118,001
2370 West Sewer	498,607	-	-	-	-	-	-	498,607
Lift Station Standard Design	8,334	61,666	-	-	-	-	-	70,000
200 North Action Target Sewer	10,955	-	-	-	-	-	-	10,955
Sewer Main Oversizing	11,552	18,448	-	-	-	-	-	30,000
Roofing	27,270	45,000	45,000	45,000	-	-	-	162,270
Misc Projects	250,069	47,136	20,000	20,000	20,000	20,000	20,000	397,205
Final Clarifier	67,655	47,345	20,000	-	-	-	-	135,000
Contingency	-	160,070	100,000	100,000	100,000	100,000	100,000	660,070
500 East Sewer Main	892,933		-	-	-	-	-	892,933
Sewer - State Street and 900 S	333,776	314,224	-	-	-	-	-	648,000
Overlay Roads - Wastewater	3,194	196,806	-	-	-	-	1,300,000	1,500,000
Clarifier Rehabilitation	-	30,000	-	-	-	-	-	30,000
Water Reclamation Lift Station	-	600,000	700,000	-	-	-	-	1,300,000
West Side Sewer Lines	-	-	1,000,000	1,800,000	1,000,000	1,000,000	1,000,000	5,800,000
Anticipated Master Plan Projects	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Additional Lift Stations West of I-15	-	-	-	1,200,000	1,200,000	-	-	2,400,000
University Avenue Pipe Bursting	-	-	300,000	-	-	-	-	300,000
300 South Collection System Rehab	-	-	120,000	-	-	-	-	120,000
Turbine Blower Conversion/Primary Clarifier	-	-	-	795,000	-	-	-	795,000
Step Screen/Headworks	-	650,000	1,123,100	-	-	-	-	1,773,100
Aeration Basin Pumps	-	85,000		-	-	-	-	85,000
Vehicle Replacement	-	251,830		-	-	-	-	251,830
Primary Digester Mixers	-	275,000	517,000	-	-	-	-	792,000
NW Lift Station & Force Main	-	845,000		-	-	-	-	845,000
Riverside Country Club 18" Main	-	-		-	250,000	-	-	250,000
600 East - 600 S to 900 S (Cemetery)	-	80,621		-	-	-	-	80,621
Reclamation Plant Master Plan	-	250,000	250,000	-	-	-	-	500,000
Nutrient Removal Project	-	-	100,000	200,000	200,000	1,500,000	-	2,000,000
Mt. Vista Collection System Improvements	-	-	-	-	1,200,000	-	-	1,200,000
Total Projects	4,588,889	5,751,905	4,395,100	5,260,000	6,488,000	3,720,000	3,520,000	33,723,894

Wastewater CIP Operating Impact

- Some of the projects in the Wastewater CIP fund assume a large amount of growth on the west side of the City. If that growth occurs, there will be a large impact on the operational expenses, but will be offset by utility and impact fees because of that growth. Other projects involving rehabilitation or improvement at the plant or in the collection system will provide operational efficiencies that could decrease operating costs.

Sanitation CIP Fund

Project Name	Previous 4 Fiscal Years (2010-2013)	Adjusted Budget FY2014	Proposed Budget FY2015	Projected Budget FY2016	Projected Budget FY2017	Projected Budget FY2018	Projected Budget FY2019	Project Total
Materials Handling Building	-	-	130,000	-	-	-	-	130,000
Covered Sanitation Parking	-		350,000	-	-	-	-	350,000
Sanitation Facility Renovation	-	150,000	-	1,000,000	-	-	-	1,150,000
Total	-	150,000	480,000	1,000,000	-	-	-	1,630,000

Sanitation CIP Operating Impact

- The planned renovation to the Sanitation facility is in the beginning stages. The operational impact is being re-viewed, but existing buildings being replaced or renovated could provide operational savings.

**Ongoing projects

Energy CIP Fund

Project Name	Previous 4 Fiscal Years (2010-2013)	Adjusted Budget FY2014	Proposed Budget FY2015	Projected Budget FY2016	Projected Budget FY2017	Projected Budget FY2018	Projected Budget FY2019	Project Total
Substation Transmission - Rebuild & Upgrade System	147,713	183,967	159,200	161,600	56,800	2,172,000	52,000	2,933,280
Substation Transmission - 900 East Switch Station	234,720	275,280	-	-	-	-	-	510,000
Transmission System - Rebuild & Upgrade System	1,582,209	679,484	24,000	24,000	24,000	24,000	374,000	2,731,693
Tanner Substation Relay Upgrade	147,586	398,480	137,500	247,500	137,500	137,500	137,500	1,343,566
**Transmission System - SCADA System	82,204	99,796	35,000	70,000	35,000	35,000	35,000	392,000
Substation Distribution - Rebuild & Upgrade System	103,889	1,557,278	1,479,400	1,301,000	598,000	1,287,000	15,000	6,341,567
Substation Distribution - New Mountain Vista Substation	-	-	-	-	-	400,000	950,000	1,350,000
**Distribution Materials - New Dev Materials and Supplies	2,131,521	620,210	225,000	250,000	250,000	250,000	250,000	3,976,731
**Distribution Materials - Transmssion/Distribution Upgrade		143,636	546,000	715,000	961,000	1,006,000	2,125,000	5,496,636
**Distribution Materials - Electric Service Connections	336,934	136,980	45,000	45,000	45,000	45,000	45,000	698,914
**Distribution Materials - Designated City Projects	346,598	450,570	125,000	125,000	125,000	125,000	125,000	1,422,168
**Distribution Materials - Smart Grid - Dist Automation/Vault	838,540	496,947	50,000	50,000	50,000	50,000	50,000	1,585,487
**Distribution Materials - Pole Treatment Program		30,000	10,000	10,000	10,000	10,000	10,000	80,000
Distribution Materials - Mountain Springs - State St OH/UG	154	200,046	-	-	-	-	-	200,200
Distribution Materials - Power Factor Correction	161,482	323,862	140,000	-	-	-	-	625,344
**Distribution Transformers - New & Replace Transformers	1,062,286	364,520	325,000	325,000	325,000	-	-	2,401,806
Distribution Meters - New & Replacement Meters	302,934	2,748,621	758,000	758,000	708,000	85,000	85,000	5,445,555
Street and Security Lighting - Street Lights	253,000	52,413	30,000	30,000	30,000	-	-	395,413
Misc Projects	3,875	335,088	-	-	-	-	-	338,963
Westside 138kV - 46 kV Transformer	1,315,927	1,068,109	-	-	-	-	-	2,384,036
Westgate to Draper Trans Line	544,336	247,170	-	-	-	-	-	791,506
Lakeshore Drive North Line	78,183		-	-	-	-	-	78,183
Buildings and Land - New	2,575	637,425	100,000	25,000,000	-	-	-	25,740,000
Lakeview North Annexation	71,412		-	-	-	-	-	71,412
Plumtree/Gillespie/Hale Line	-	290,000	-	-	-	-	-	290,000
Land Purchases	-	500,000	-	-	-	-	-	500,000
Draper to Power Plant Trans	219,086		-	-	-	-	-	219,086
Power Pole Relocation I-15 Wide	1,109,801	152,199	-	-	-	-	-	1,262,000
Power Plant to 900 East Trans	175,167		-	-	-	-	-	175,167
Westgate Switchyard	330,509	42,153	-	-	-	-	-	372,662
900 East Switch Station	-	-	-	-	-	-	-	-
Ironton 600 AMP OH Distribution	-	40,000	-	-	-	-	-	40,000
Gillespie 138KV Circuit Break	-	375,000	-	-	-	-	-	375,000
Engineering Software	-	-	20,000	20,000	20,000	20,000	20,000	100,000
Computer Needs	-	-	400,000	75,000	75,000	75,000	75,000	700,000
Power Plan 46kV Breaker Addition	205,790	24,210						230,000
Customer Billing System	80,814	276,686	200,000	75,000	100,000	75,000	75,000	882,500
**Buildings - Administrative Improvements	109,479	125,521	50,000	50,000	50,000	50,000	50,000	485,000
**New and Replacement Vehicles	1,189,731	819,492	666,000	669,000	649,000	706,000	651,000	5,350,223
Vehicle	787,820	70,652	47,000	73,500	39,000	-	-	1,017,972
**Mapping/GIS Modeling System	79,672	110,893	-	-	-	-	-	190,565
Contingency	-	300,000	300,000	300,000	300,000	300,000	300,000	1,800,000
Total	14,035,947	14,176,688	5,872,100	30,374,600	4,588,300	6,852,500	5,424,500	81,324,635

Energy CIP Operating Impact

- Many projects scheduled in the Energy CIP fund are ongoing maintenance, which has no impact on operational expenses. Other projects, including the new energy campus planned in FY 2016, will provide operational efficiencies which will have little impact on operations.

**Ongoing projects

Other Information

Provo City by the Numbers

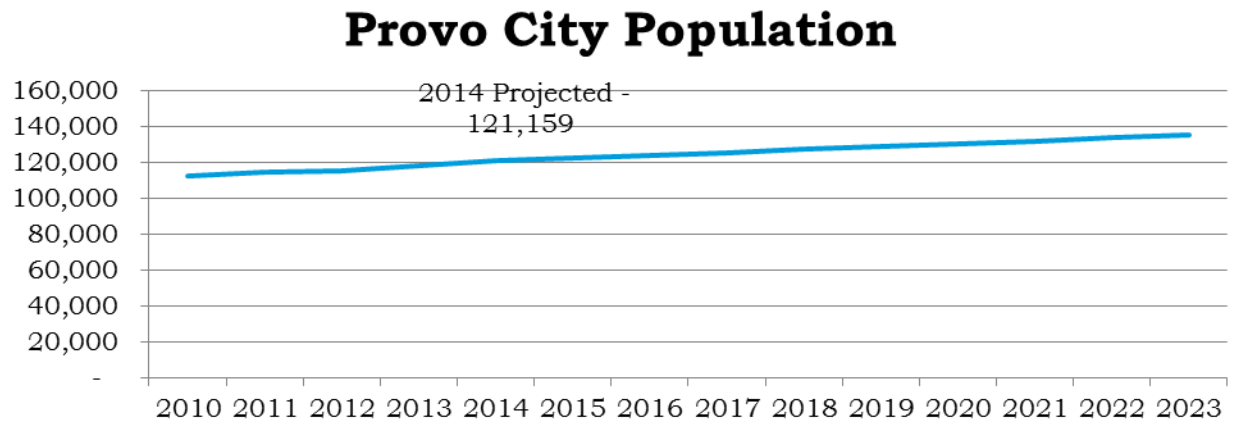
Life in Provo

Principal Employers--Provo City

Ancestry.com
Brigham Young University
Central Utah Clinic
DHI Computing Service, Inc
Dynix Corporation
East Lake Care Center LLC
Heritage Schools Foundation
Home Depot USA Inc
Intermountain Health Care
Morinda
Novell
NuSkin International
NuSkin Enterprises Inc
NuSkin Enterprises United States Inc
PMG Mentors
Provo School District
Provo City
RBM Services Inc
Sam's West Inc
UHS of Provo Canyon
Utah County
Utah Department of Human Services
Zions Hospitality Management Services

Principal Property Tax Payers--Provo City

Apple Seven SPE Provo
B H Provo
CCA-Riverside Plaza LLC
Central Utah Investment Company
Dillards USA inc
East Bay Center LLC
ESNET Riverwood Properies LLC
Fig Garden/Bird Limited Partnership
HRA Branbury Park LLC
IHC Hospitals Inc
KC Gardner Riverwoods LC
Novell
NuSkin International Inc
Parkway Village Provo Holdings LLC
PMH Investors LLC
Provo Mall LLC
Questar Gas
Qwest Corp
Sundance Partners LTD
Tigriswoods LLC
Tropical Development LLC
Union Pacific Railroad Co.
Utah Valley Specialty Hospital Inc



Long Term Planning

The City of Provo, incorporated in 1851, is located in a metropolitan area that has a dynamic and diverse economy. The City has a diverse manufacturing and industrial base. Major industries include retail business, light manufacturing, software development, and a university community. This diversity stabilizes the unemployment rate and offers a broad range of employment opportunities.

The City of Provo provides a full range of services that include public safety, streets, recreational and cultural events, community development and general administrative services. The City of Provo also operates energy, water, wastewater, sanitation, municipal golf course, and storm drain utilities. A general aviation airport and a telecom network are also part of the City of Provo. Component units are legally separate entities for which the nature and significance of their relationship with the City of Provo are such that exclusion would cause the financial statements to be misleading or incomplete. Blended component units are included as part of the primary government. Accordingly, Provo City Redevelopment Agency is reported as special revenue fund and the Provo City Storm Water Service District as an enterprise fund.

The Administration and Municipal Council has worked hard to submit a responsible, sustainable budget. The City is closely monitoring the current economic environment. As the City plans for the future, we are being very cautious to align the commitment of City resources with the anticipated revenues for the City. However, despite our careful planning and disciplined spending, we continue to face budget challenges due to the slow rate of economic recovery along with the continued increase to personnel, operational and capital expenses. We need to continue to refocus government on the results that matter to citizens, prioritize and improve levels of service, and find cost effective and innovative options for service delivery.

The City undertook an in-depth and detailed look at the budgeting process for Fiscal Year 2015. Administration began reviewing preliminary budget projections in December of 2013 in preparation for the FY 2015 budget.

During FY 2013, many City employees had been involved in the training entitled, “The Speed of Trust”. Most of the rest of the employees were trained in FY 2014 during a “Meeting in the Box” group. Huddle groups were formed to look at a variety of long-term budget issues facing the City. The information researched and provided by the groups, will be used to place the City in a better position to be prepared to have a long-term sustainable budget.

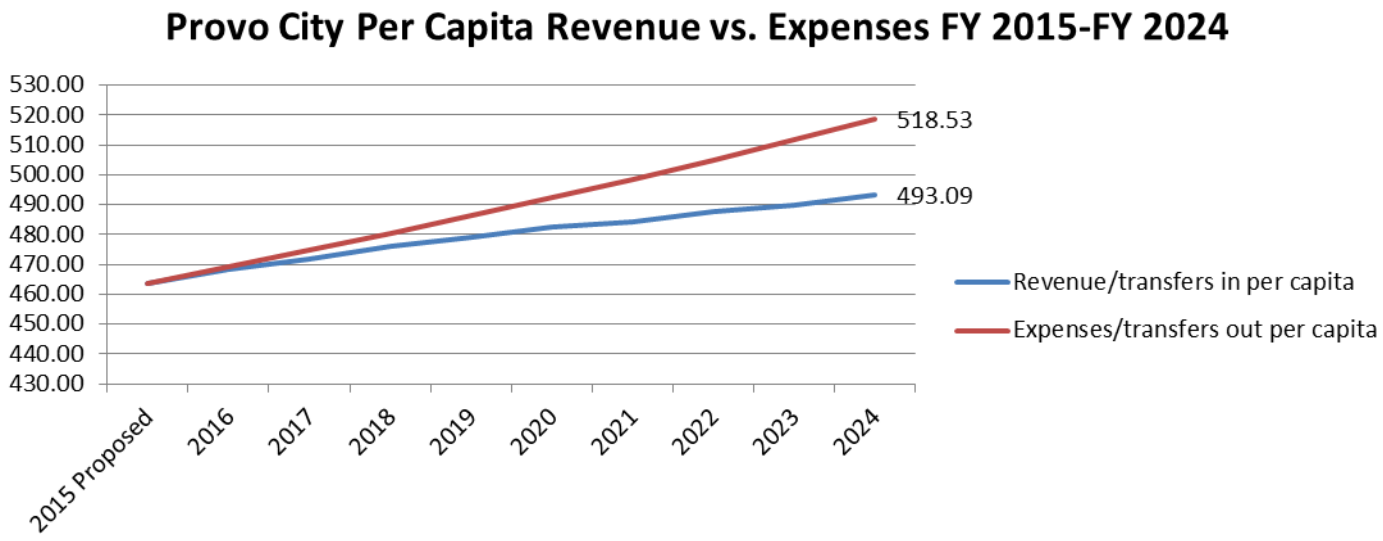
The Administration has created a 10-year model that provides the proposed budget for Fiscal Year 2015, with a nine-year look forward. This 10-year model currently only reflects revenues, transfers in, expenses and transfers out for the General Fund.

The spreadsheet has been designed with numerous assumptions in mind, with the capability of changing them as needed for analysis. The major assumptions included for Fiscal Year 2015 is the following: 2.5% merit increases, health insurance increase of 6.8%, retirement increase of 7%, no property tax increase, 401K match of 2%, market study increases, a 20% wastewater utility increase, a 20% storm drain utility increase, and an 8% water utility increase.

The spreadsheet is dynamic with the option to change the assumptions provided and add additional items. Other assumptions available in the spreadsheet are: changes to revenues and current transfers in, other utility rate increases, increases to operations, capital, vehicle replacement, and transfers out to other departments.

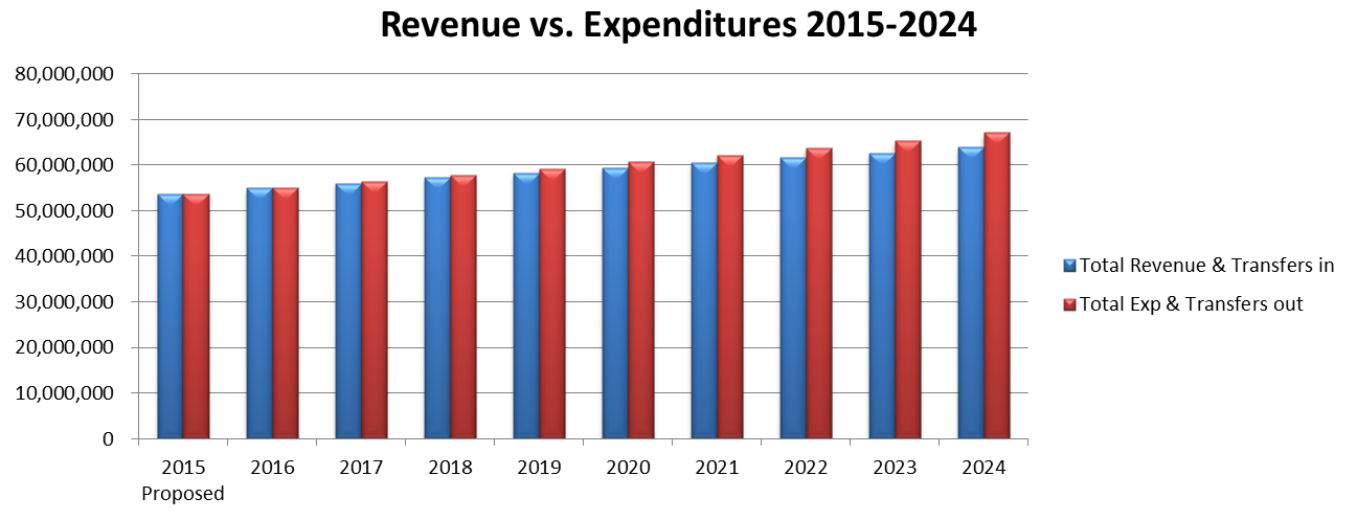
For the Fiscal 2016 and budget years forward, the following assumptions have been made with Fiscal 2015 being the base:

- Funding for 2.5% payroll increase
- Defined contribution with a 6% increase; 2% increase moving forward
- Property tax increase of 1.25% for growth
- 2% increase to sales and franchise tax
- 1% increase to lodging tax
- 2% increase to Community Development and Parks & Recreation fees
- 1% increase to public safety fees, ambulance charges, internal service chargebacks and interest income
- 1.25 % increase for utility sales based on growth
- 1.25 % population increase
- 2.5% increase for utility sales on an every other year basis
- 1% increase to operations



Provo City General Fund Projection

	2015 Proposed	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues:										
Current Property Tax	$ 4,050,000	$ 4,100,625	$ 4,151,883	$ 4,203,781	$ 4,256,329	$ 4,309,533	$ 4,363,402	$ 4,417,944	$ 4,473,169	$ 4,529,083
Vehicle Taxes	355,180	355,180	355,180	355,180	355,180	355,180	355,180	355,180	355,180	355,180
Prior Year Property Tax	347,000	347,000	347,000	347,000	347,000	347,000	347,000	347,000	347,000	347,000
Sales and Use Taxes	15,979,210	16,298,794	16,624,770	16,957,265	17,296,411	17,642,339	17,995,186	18,355,090	18,722,191	19,096,635
Franchise Taxes	9,345,325	9,532,232	9,722,876	9,917,334	10,115,680	10,317,994	10,524,354	10,734,841	10,949,538	11,168,528
Lodging Tax	350,000	355,250	360,579	365,987	371,477	377,049	382,705	388,446	394,272	400,186
Parks & Recreation	3,851,308	3,928,334	4,006,901	4,087,039	4,168,780	4,252,155	4,337,198	4,423,942	4,512,421	4,602,670
Business Licenses	647,750	647,750	647,750	647,750	647,750	647,750	647,750	647,750	647,750	647,750
Road Projects	3,060,622	3,060,622	3,060,622	3,060,622	3,060,622	3,060,622	3,060,622	3,060,622	3,060,622	3,060,622
Community Development Fees	1,670,801	1,704,217	1,738,301	1,773,067	1,808,529	1,844,699	1,881,593	1,919,225	1,957,610	1,996,762
Public Safety	49,000	49,490	49,985	50,485	50,990	51,499	52,014	52,535	53,060	53,591
Ambulance	1,185,490	1,197,345	1,209,318	1,221,412	1,233,626	1,245,962	1,258,422	1,271,006	1,283,716	1,296,553
Chargebacks	1,612,820	1,628,948	1,645,238	1,661,690	1,678,307	1,695,090	1,712,041	1,729,161	1,746,453	1,763,917
Interest Income	55,762	55,762	55,762	55,762	55,762	55,762	55,762	55,762	55,762	55,762
Intergovernmental	234,000	234,000	234,000	234,000	234,000	234,000	234,000	234,000	234,000	234,000
Misc.	590,816	590,816	590,816	590,816	590,816	590,816	590,816	590,816	590,816	590,816
Total Revenue	43,385,084	44,086,365	44,800,981	45,529,191	46,271,258	47,027,451	47,798,045	48,583,320	49,383,560	50,199,056
Transfers in:										
Transfer from Justice Court	452,644	452,644	452,644	452,644	452,644	452,644	452,644	452,644	452,644	452,644
Transfer from Debt Service	-	-	-	-	-	-	-	-	-	-
Transfer from Engineering CIP	50,000									
Transfers (Utilities)										
Transfer from Water	1,005,400	1,119,764	1,190,449	1,265,596	1,345,487	1,362,306	1,413,818	1,431,491	1,485,619	1,504,189
Transfer from Wastewater	660,000	768,488	933,712	1,039,922	1,158,213	1,172,691	1,217,033	1,232,246	1,278,840	1,294,826
Transfer from Energy	7,416,957	7,697,411	7,793,628	8,088,325	8,189,429	8,499,092	8,605,330	8,930,719	9,042,353	9,384,267
Transfer from Sanitation	459,800	477,186	483,151	501,420	507,688	526,885	533,471	553,643	560,563	581,760
Transfer from Storm Drain	310,200	376,893	400,684	425,978	452,867	458,528	475,866	481,815	500,033	506,284
Total Transfers in	10,355,001	10,892,386	11,254,269	11,773,885	12,106,329	12,472,146	12,698,163	13,082,558	13,320,054	13,723,970
Total Revenue & Transfers in	53,740,085	54,978,751	56,055,250	57,303,076	58,377,586	59,499,597	60,496,208	61,665,878	62,703,613	63,923,026
Expenditures:										
Personnel	25,258,258	25,889,714	26,536,957	27,200,381	27,880,391	28,577,401	29,291,836	30,024,131	30,774,735	31,544,103
Insurance	6,539,458	6,931,825	7,347,735	7,788,599	8,255,915	8,751,270	9,276,346	9,832,927	10,422,903	11,048,277
Retirement	5,930,767	6,049,382	6,170,370	6,293,777	6,419,653	6,548,046	6,679,007	6,812,587	6,948,839	7,087,816
Operations	4,560,288	4,605,891	4,651,950	4,698,469	4,745,454	4,792,909	4,840,838	4,889,246	4,938,138	4,987,520
Capital	83,545	83,545	83,545	83,545	83,545	83,545	83,545	83,545	83,545	83,545
Vehicle Replacement Chargeback	1,254,947	1,254,947	1,254,947	1,254,947	1,254,947	1,254,947	1,254,947	1,254,947	1,254,947	1,254,947
Chargebacks/other	7,048,754	7,048,754	7,048,754	7,048,754	7,048,754	7,048,754	7,048,754	7,048,754	7,048,754	7,048,754
Total Expenditures	50,676,017	51,864,059	53,094,258	54,368,473	55,688,659	57,056,871	58,475,272	59,946,137	61,471,861	63,054,961
Transfers out:										
Transfer to Media Services	-	-	-	-	-	-	-	-	-	-
Transfer to Arts Council	343,433	343,433	343,433	343,433	343,433	343,433	343,433	343,433	343,433	343,433
Transfer to Winterfest	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Transfer to Customer Service	94,322	94,322	94,322	94,322	94,322	94,322	94,322	94,322	94,322	94,322
Transfer to Road CIP	1,958,078	2,080,583	2,203,088	2,325,593	2,448,098	2,570,603	2,693,108	2,815,613	2,938,118	3,060,623
Transfer to Golf Course	144,540	144,540	144,540	144,540	144,540	144,540	144,540	144,540	144,540	144,540
Transfer to Airport	290,695	290,695	290,695	290,695	290,695	290,695	290,695	290,695	290,695	290,695
Transfer to Airport CIP	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Transfer to Capital Reserve	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Transfers out	3,064,068	3,186,573	3,309,078	3,431,583	3,554,088	3,676,593	3,799,098	3,921,603	4,044,108	4,166,613
Total Exp & Transfers out	53,740,085	55,050,632	56,403,336	57,800,056	59,242,747	60,733,464	62,274,370	63,867,740	65,515,969	67,221,574
Operating Surplus (Deficit)	$ -	$ (71,882)	$ (348,086)	$ (496,980)	$ (865,160)	$ (1,233,867)	$ (1,778,162)	$ (2,201,863)	$ (2,812,355)	$ (3,298,548)
Beginning Fund Balance	$ 8,671,579	$ 8,671,579	$ 8,599,697	$ 8,251,612	$ 7,754,631	$ 6,889,471	$ 5,655,604	$ 3,877,441	$ 1,675,579	$ (1,136,777)
Ending Fund Balance	$ 8,671,579	$ 8,599,697	$ 8,251,612	$ 7,754,631	$ 6,889,471	$ 5,655,604	$ 3,877,441	$ 1,675,579	$ (1,136,777)	$ (4,435,325)



Additional Principles of Financial Management

Cash management is the practice of safeguarding and maximizing the income earned on liquid assets. Cash, liquidity, and investment management activities shall be conducted prudently. The City shall maintain adequate management procedures, controls, and policies for the City's liquid assets.

1) The City Treasurer shall invest all funds of the City according to four criteria, in order of their importance: (1) legality, (2) safety (3) liquidity, (4) yield.
2) The City shall comply with all requirements of the Utah Money Management Act (Utah Code, Title 51) and rules of the State Money Management Council or other legal requirements regarding the management of cash. The City maintains a written Investment Policy approved by the Council.
3) The City will collect, deposit and disburse all funds on a schedule which ensures optimum cash availability.
4) All City bank accounts shall be reconciled and reviewed on a timely basis.
5) Investment performance will be measured using standard indices specified in the City's written investment policy.
6) The City will optimize the amount of funds available for investment by rapid collection of money owed to the City. Cash invested shall at a minimum equal 100% of total bank cash balances.
7) The City Treasurer shall provide to the State Money Management Council with a bi-annual report that includes state pool and bond balances.
8) The City will conduct its treasury activities with financial institutions based upon written contracts.

Personnel

Personnel costs are the most significant portion of the City's operating budget.

1) City personnel are required adhere to legal, moral, ethical, and professional standards of conduct in the fulfillment of their professional responsibilities.
2) The City shall maintain written personnel policies in accordance with City, state and federal laws.
3) The City shall have an employee compensation policy to provide competitive salaries to other similarly functioning cities and counties enabling the City to compete for and retain high quality employees. A yearly market study will be prepared by the Human Resources Division.

Internal Control and Financial Reporting

Internal control or the system of internal controls is the integration of activities, plans, attitudes, policies, and efforts of the people in an organization working together to provide reasonable assurance that the organization will achieve its goals and objectives. Financial reporting provides the informational infrastructure for the City.

1) The City will maintain a system of internal controls in order to maintain accountability to the citizens of the City and the City Council; meet established goals and objectives; promote adherence to laws and regulations; encourage sound financial and operational practices; develop and maintain accurate, reliable and timely financial and management data; safeguard assets/resources and prevent, detect and deter fraud.
2) The City will comply with Generally Accepted Accounting Principles (GAAP) in its accounting and financial reporting as contained in the following publications:
   a) *Codification and Pronouncements of Governmental Accounting and Financial Reporting Standards*, issued by the Governmental Accounting Standards Council (GASB)
   b) *Codification and Pronouncements of Accounting and Financial Reporting Standards,* issued by the Financial Accounting Standards Council, (FASB)
   c) *Governmental Accounting, Auditing, and Financial Reporting* (GAAFR), issued by the Government Finance Officers Association (GFOA) of the United States and Canada. The City will prepare its comprehensive annual financial report in compliance with the GFOA's Certificate of Achievement for Excellence in Financial Reporting Plan.
   d) Uniform Accounting Manual for Utah Cities, issued by the Utah State Auditor's Office. The City's comprehensive annual financial report will be issued by December 30 of each year for the preceding fiscal year to the State Auditor's Office and to the City Council as required by the Utah Code.
   e) State and Local Governments – Audit and Accounting Guide, an industry guide published by the American Institute of Certified Public Accounts (AICPA)

f) *Government Accounting Standards*, issued by the Comptroller General of the United States.
g) The City will contract for a comprehensive financial audit, including an audit of federal grants in accordance with U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations,* to be performed annually by an independent external auditor (public accounting firm). The independent external auditor will express an opinion on the City's Financial Statements.
    a. The City will prepare a Comprehensive Annual Financial Report (CAFR), Popular Annual Financial Report (PAFR) and a Single Audit Report each year after the completion of the annual financial audit.

3) The City Council Chair and Vice Chair will act as the "Audit Committee" to govern and provide oversight of the City's internal control environment. The Council Audit Committee will coordinate activities between the independent external auditor(s) and Finance Division staff in connection with the annual comprehensive financial audit and other internal and external audits.
4) Quarterly financial data will be made available electronically to the City Council and department directors allowing them to review key financial data.

Risk Management

Risk Management functions to protect City resources such as employees, buildings, equipment, vehicles, and financial assets. The City will manage its risk and limit risk exposure in a professional and prudent manner.

1) The City shall make diligent efforts to protect and preserve City assets against losses that could deplete City resources or impair the City's ability to provide services to its citizens. The City shall reduce its exposure to liability through training, safety, risk financing and the transfer of risk when cost effective.
2) The City shall manage its exposure to risk through the most appropriate means of self-insurance and/or the purchase of traditional insurance in the following areas:
    a) General liability
    b) Automobile liability
    c) Public officials' errors and omissions
    d) Police professional liability
    e) Property loss and workers' compensation
3) The City will further control its exposure to risk through the use of hold harmless agreements in City contracts and by requiring contractors to carry liability insurance.

Procurement

1) Procurement authorizes contracts using monetary assets of the City to purchase products and services. All acquisitions must be performed in accordance with applicable laws and regulations.
2) The City will endeavor to obtain supplies, equipment and services as economically as possible.
3) The City will establish purchasing guidelines consistent with all applicable state and federal laws.
4) The City will maintain a purchasing system which provides needed services and materials in a timely manner to avoid interruptions in the delivery of services.
5) The City shall encourage full and open competition on all purchases and sales. Procurement shall be based upon competitive bidding with formal bids whenever possible.

Economic Development

The City's economic base is an important element and has a dramatic influence on the City's financial health in determining the City's quality of life and credit rating.

1) The City shall continue to expand and diversify its economic base by attracting industrial and commercial firms to the City. Special emphasis should be given to industrial and commercial enterprises that will employ the local labor force and generate sales tax revenues. Such business and industry will be in accordance with the plans and ordinances of the City.

2) The City will endeavor to utilize a network of public facilities that link planned industrial and commercial areas with its growing residential areas.

3) The City will endeavor to increase, to the greatest degree possible, its commercial/industrial tax base and place professional employment within the City.

4) The City will perform a due diligence analysis of each economic development investment to evaluate the level of each type of risk associated with the economic development investment. The due diligence evaluation shall be presented to the City Council along with the economic development investment.

5) The City will perform a fiscal impact analysis on each economic development investment that evaluates the economic costs, economic benefits, intrinsic benefits and the levels of each type of risk associated with the economic development investment.

Policy Review

The City Council will review and approve by resolution the financial policies contained in this document as part of the annual budget document each year.

Appendix

Storm Water Service District

Department Function

- The Storm Water Division of the Public Works Department is responsible to protect life and property from flooding and keep the public street system from being encumbered with flood water during rainstorms and spring snow melt runoff. This Division also builds, operates, and maintains a storm drainage system such that citizens, property owners, business people, and even Storm Water employees can rest comfortably during runoff events. The Division complies with new federal storm water quality regulations. Irrigation water is delivered to customers along the City irrigation ditches in the central and southwest areas of the City.

Department Goals

- Complete the updated Storm Water Master Plan.
- Design and construct South Central Storm Drain extension, Liberty Place Storm Drain, Grandview Storm Drains and 500 East Storm Drain extension.

Department Accomplishments

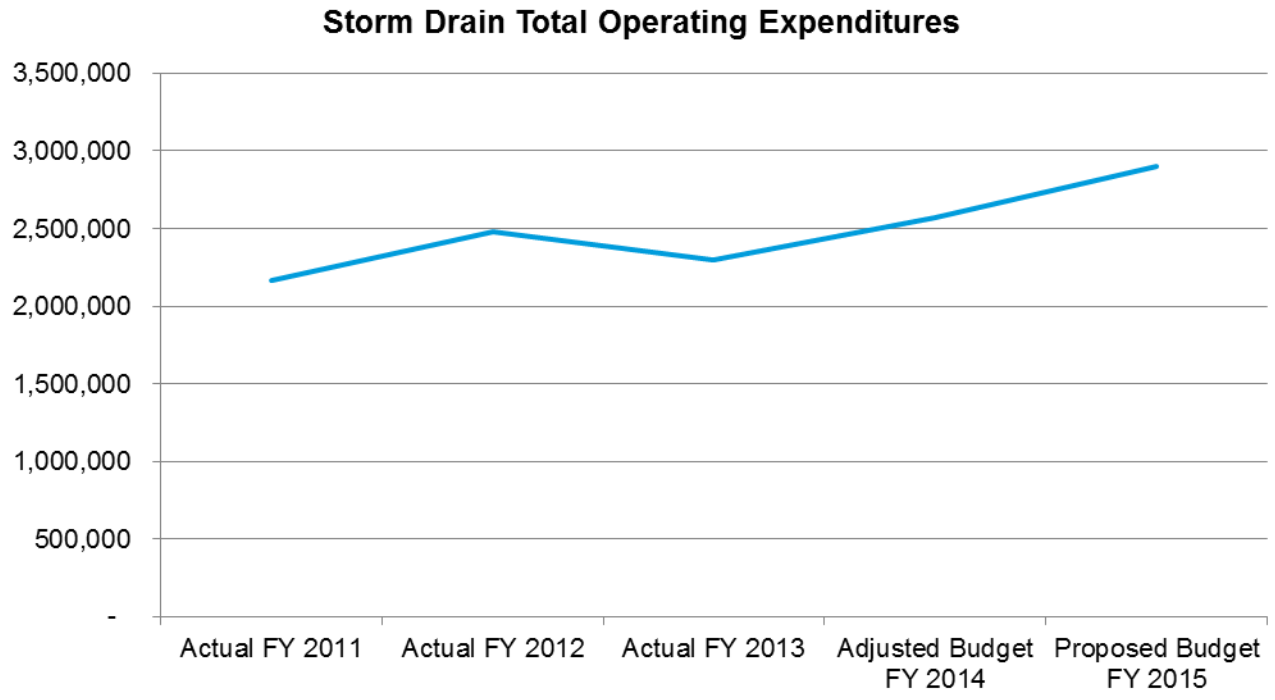
- Construction of the 300 East Storm Drain, Airport Moat Piping, 2230 North Storm Drain, Mill Race reconstruction (Center Street at 200 West) and September 7th Storm recovery projects.
- Implement mandated storm water quality local ordinance.

Budget Highlights

- The Storm Water Service District budget is approved separately from the City budget as a whole. This information is provided for informational purposes only.
- Overhead expenses increased which is due to the increase in the cost of retiree insurance, customer service, administrative overhead, and vehicle fuel and repairs.
- The Capital Improvement budget for FY 2014 includes projects that have carried over from previous years. Current year projects are funded with Storm Water CIP fund balance, impact fees, and a transfer from the Storm Water operating fund.
- Utility sales includes a 20% increase in rates.

Storm Drain-Operating	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Utility Sales	$ 2,037,138	$ 2,277,364	$ 2,301,050	$ 2,350,000	$ 2,820,000
Miscellaneous	36,563	157,671	58,763	6,500	500
Fees	5,958	6,538	5,991	5,500	5,500
Grant	37,640	31,272	18,146	20,000	-
Interest Income	20,615	27,439	25,713	20,000	10,000
Bond Proceeds	-	-	-	-	-
Total Revenue	2,137,914	2,500,284	2,409,663	2,402,000	2,836,000
Expenditures					
Salaries	458,093	547,972	526,281	575,572	580,862
Benefits	168,007	219,841	233,213	265,948	275,221
Total Personnel	626,100	767,813	759,494	841,520	856,083
Operations	176,938	149,159	84,255	96,377	102,240
Overhead	273,002	333,814	418,784	555,669	607,744
Capital	-	-	1,184	1,275	15,000
Nonoperating	766,425	802,513	802,313	816,155	809,563
Transfers Out	326,118	429,600	230,176	258,500	510,200
Total Expenditures	2,168,583	2,482,899	2,296,206	2,569,496	2,900,830
Net Change in Fund Balance	(30,669)	17,385	113,457	(167,496)	(64,830)
Beginning Fund Balance	132,225	101,556	118,941	232,398	64,902
Ending Fund Balance	101,556	118,941	232,398	64,902	72

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Full-Time	7.00	8.00	9.00	8.90	8.90
Part-Time	3.00	3.00	3.00	3.00	3.00
Total FTEs	10.00	11.00	12.00	11.90	11.90



Storm Drain-Capital Improvement	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Miscellaneous	$ 210,000	$ 128,500	$ 29,370	$ -	$ -
Fees	149,621	142,400	142,400	190,000	200,000
Grant	-	291,167	201,597	-	-
Interest Income	19,296	26,340	15,088	10,000	-
Transfers In	125,000	292,000	-	-	200,000
Total Revenue	503,917	880,407	388,455	200,000	400,000
Expenditures					
Capital Projects	2,075,088	2,931,490	967,871	2,069,841	855,000
Total Expenditures	2,075,088	2,931,490	967,871	2,069,841	855,000
Net Change in Fund Balance	(1,571,171)	(2,051,083)	(579,416)	(1,869,841)	(455,000)
Beginning Fund Balance	6,529,852	4,958,681	2,907,598	2,328,182	458,341
Ending Fund Balance	4,958,681	2,907,598	2,328,182	458,341	3,341

Provo City Redevelopment Agency

Department Function

- The Redevelopment Agency of Provo City is a separate governmental entity from Provo City, established under the section of Utah law governing "community development and renewal agencies (Title 17C, Utah Code). The Municipal Council is the governing board of the Redevelopment Agency, and the Mayor is the Chief Executive Officer. The Redevelopment Agency is charged primarily with undertaking programs and projects to revitalize Provo's central business district (CBD) and the surrounding central city neighborhoods However, the Agency also sometimes participates in economic development projects outside of the CBD and central neighborhoods. Chief among the tools available to the Redevelopment Agency is the power to use tax increment financing to assist in various ways with the costs of redevelopment. The Redevelopment Agency also administers federal grants relating to community development and housing.

Department Accomplishments

- The RDA administered CDBG and HOME grants to assist with several projects in Provo, including downtown streetscaping, initial work on a new park in the South Franklin Neighborhood, development of new affordable housing on several sites, small loans to assist new homebuyers, upgrades to downtown building facades, and more.
- In FY14 the RDA also closed on the sale of land for a new housing and retail project at 63 East Center St., which is under way and scheduled for completion in late-winter 2015. Liberty Center, the new housing and retail development on former RDA property at 310 West Center, also got under way as FY14 ended and will include extra structured parking for use by other downtown businesses. The RDA has also entered into negotiations regarding development of residential-commercial projects near the new Frontrunner transit station and elsewhere in the downtown area.
- Another exciting new initiative on which the RDA is taking the lead is the possible redevelopment of the large block currently occupied by the Provo City Center (City offices) and the Covey Center for the Arts. The RDA has engaged a national-caliber consulting team to help develop a fiscally-sound plan for the block. It is anticipated that this effort will be followed by a request for developer proposals for the site in FY15.

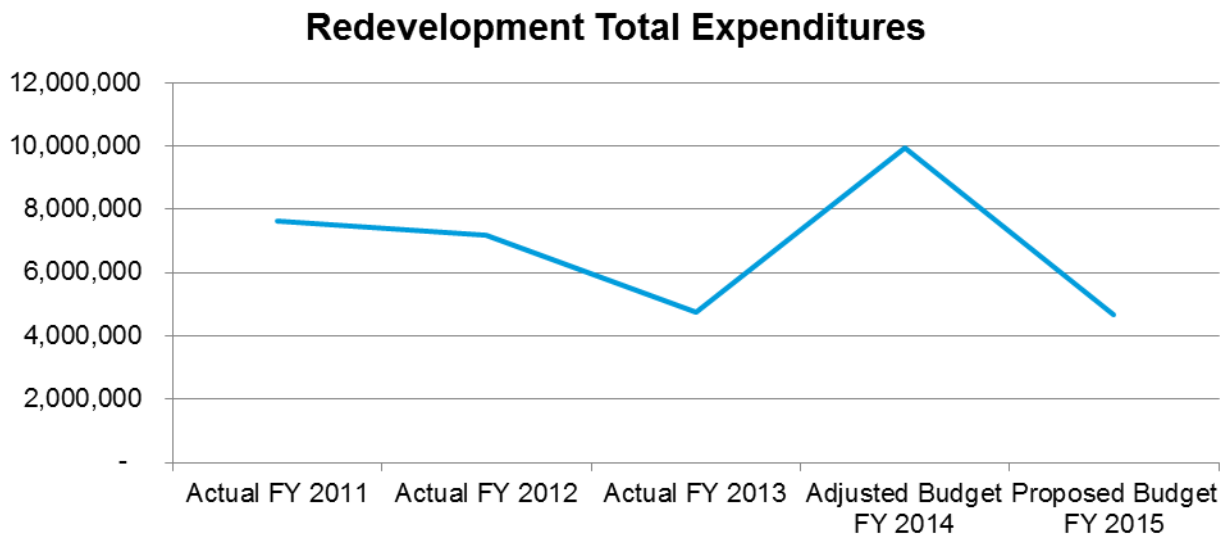
Department Goals

- Complete the consultant planning and feasibility work for the City Center block. Obtain site control for the portion of the block not already owned by Provo City. Then devise and carry out a process for obtaining and reviewing developer proposals for the block.
- With the vacation of the former Sears block by RC Willey (now owned by the RDA), devise a redevelopment strategy for the block, and identify a developer whose goals mesh with the RDA's goals for the block.
- Entertain proposals for public-private redevelopment partnerships on at least two additional sites in the downtown-intermodal areas.
- Complete additional land acquisition at the new Spring Creek park.
- Complete the new five-year consolidated plan for the use of CDBG, HOME, and other HUD grants.
- With completion of the downtown parking needs and parking management plan, initiate a program of digital parking payment on RDA-controlled lots in the downtown.

Budget Highlights

- FY 2014 budget contains carryover budget from FY 2013.
- Some funds were combined with the Community Development Block Grant for better reporting and tracking of federal funds.

Redevelopment Summary	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Grant	$ 3,003,760	$ 3,163,674	$ 2,579,303	$ 7,163,869	$ 2,103,985
Property Tax	1,782,350	1,719,018	1,711,615	2,041,000	2,267,000
Lease Income	445,164	416,676	350,475	200,000	140,000
Miscellaneous	(615,075)	46,866	6,266	5,000	38,000
Principal Payment	991,622	760,702	604,932	593,466	610,832
Interest Income	97,249	86,728	68,586	61,082	50,478
Transfer In	286,407	951,941	130,000	99,000	99,000
Total Revenue	5,991,477	7,145,605	5,451,177	10,163,417	5,309,295
Expenditures					
Salaries	305,683	307,383	298,480	394,736	368,605
Benefits	185,906	204,161	209,331	208,882	219,249
Total Personnel	491,589	511,544	507,811	603,618	587,854
Operations	6,270,835	4,680,260	3,788,490	8,854,505	3,613,985
Overhead	41,965	44,609	71,307	103,925	106,107
Capital	-	181,304	6,166	61,783	10,000
Nonoperating	604,873	1,106,285	226,265	236,300	256,300
Transfers Out	208,667	651,941	130,000	99,000	99,000
Total Expenditures	7,617,929	7,175,943	4,730,039	9,959,131	4,673,246
Net Change in Fund Balance	(1,626,452)	(30,338)	721,138	204,286	636,049



Commercial Rehab Loans	Actual FY 2010	Actual FY 2011	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Interest Income	$ 162	$ 125	$ 498	$ -	$ -
Transfer In	-	94,624	130,000	-	-
Total Revenue	162	94,749	130,498	-	-
Expenditures					
Salaries	-	11,315	20,000	-	-
Total Personnel	-	11,315	20,000	-	-
Operations	348	58,904	71,600	-	-
Total Expenditures	348	70,219	91,600	-	-
Net Change in Fund Balance	(186)	24,530	38,898	-	-
Beginning Fund Balance	31,642	31,456	55,986	94,884	-
Adjustment to Fund Balance	-	-	-	(94,884)	
Ending Fund Balance	31,456	55,986	94,884	-	-

Small Business Revolving Loans	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Principal Payment	$ 172,633	$ 265,632	$ 73,371	$ -	$ -
Interest Income	36,517	33,550	12,503	-	-
Miscellaneous	1,830	750	-	-	-
Total Revenue	210,980	299,932	85,874	-	-
Expenditures					
Salaries	-	82,659	2,544	-	-
Benefits	-	-	976	-	-
Total Personnel	-	82,659	3,520	-	-
Operations	209,679	111,249	32,579	-	-
Transfer Out	-	427,317	60,000	-	-
Total Expenditures	209,679	621,225	96,099	-	-
Net Change in Fund Balance	1,301	(321,293)	(10,225)	-	-
Beginning Fund Balance	619,331	620,632	299,339	289,114	-
Adjustment to Fund Balance	-	-	-	(289,114)	
Ending Fund Balance	620,632	299,339	289,114	-	-

Rental Rehabilitation	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Principal Payment	$ -	$ 2,327	$ 43,986	$ -	$ 1,500
Interest Income	2,550	2,765	1,990	3,000	4,500
Total Revenue	2,550	5,092	45,976	3,000	6,000
Expenditures					
Operations	1,405	158,005	580	1,000	700
Total Expenditures	1,405	158,005	580	1,000	700
Net Change in Fund Balance	1,145	(152,913)	45,396	2,000	5,300
Beginning Fund Balance	462,280	463,425	310,512	355,908	357,908
Ending Fund Balance	463,425	310,512	355,908	357,908	363,208

Community Development Block Grant	Actual FY 2011	Actual FY 2013	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Grant	$ 1,891,459	$ 1,684,970	$ 1,491,817	$ 2,996,364	$ 1,200,000
Interest Income	(779)	-	31	13,500	5,428
Principal Payment	-	-	-	82,350	73,900
Miscellaneous	-	2	-	-	33,000
Transfer In	23,673	457,317	-	99,000	99,000
Total Revenue	1,914,353	2,142,289	1,491,848	3,191,214	1,411,328
Expenditures					
Salaries	305,683	146,836	201,391	305,193	261,379
Benefits	185,906	204,161	173,817	163,994	164,294
Total Personnel	491,589	350,997	375,208	469,187	425,673
Operations	932,161	886,400	1,091,747	2,637,440	880,266
Overhead	21,394	22,577	25,241	42,237	41,869
Nonoperating	405,768	880,365	-	-	-
Transfer Out	164,994	-	-	-	-
Total Expenditures	2,015,906	2,140,339	1,492,196	3,148,864	1,347,808
Net Change in Fund Balance	(101,553)	1,950	(348)	42,350	63,520
Beginning Fund Balance	109,991	8,438	10,388	10,040	744,905
Adjustment to Fund Balance	-	-	-	692,515	-
Ending Fund Balance	8,438	10,388	10,040	744,905	808,425

Tax Increment	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Property Tax	$ 1,782,350	$ 1,719,018	$ 1,711,615	$ 2,041,000	$ 2,267,000
Interest Income	15,065	20,901	23,445	15,250	15,250
Miscellaneous	-	46,114	1,485	5,000	5,000
Transfer In	77,740	-	-	-	-
Total Revenue	1,875,155	1,786,033	1,736,545	2,061,250	2,287,250
Expenditures					
Salaries	-	66,573	66,971	89,543	91,781
Benefits	-	-	32,012	44,888	47,297
Total Personnel	-	66,573	98,983	134,431	139,078
Operations	1,218,936	926,193	940,565	1,296,924	1,123,400
Capital	-	181,304	6,166	61,783	10,000
Overhead	-	-	14,100	14,100	16,542
Nonoperating	162,805	189,620	189,965	200,000	220,000
Transfer Out	23,673	-	-	-	-
Total Expenditures	1,405,414	1,363,690	1,249,779	1,707,238	1,509,020
Net Change in Fund Balance	469,741	422,343	486,766	354,012	778,230
Beginning Fund Balance	2,256,029	2,725,770	3,148,113	3,634,879	3,988,891
Ending Fund Balance	2,725,770	3,148,113	3,634,879	3,988,891	4,767,121

Housing Rehabilitation	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Principal Payment	$ 23,250	$ -	$ -	$ -	$ -
Interest Income	814	1,083	1,201	-	-
Transfer In	-	100,000	-	-	-
Total Revenue	24,064	101,083	1,201	-	-
Expenditures					
Operations	6,527	14,688	1,611	-	-
Transfer Out	-	74,624	70,000	-	-
Total Expenditures	6,527	89,312	71,611	-	-
Net Change in Fund Balance	17,537	11,771	(70,410)	-	-
Beginning Fund Balance	138,667	156,204	167,975	97,565	-
Adjustment to Fund Balance	-	-	-	(97,565)	
Ending Fund Balance	156,204	167,975	97,565	-	-

Central Neighborhoods	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Grant	$ 40,000	$ 67,807	$ 45,460	$ -	$ -
Interest Income	-	1,381	866	-	-
Transfer In	164,994	-	-	-	-
Total Revenue	204,994	69,188	46,326	-	-
Expenditures					
Operations	164,995	-	8,235	-	-
Transfer Out	20,000	150,000	-	-	-
Total Expenditures	184,995	150,000	8,235	-	-
Net Change in Fund Balance	19,999	(80,812)	38,091	-	-
Beginning Fund Balance	184,417	204,416	123,604	161,695	-
Adjustment to Fund Balance	-	-	-	(161,695)	-
Ending Fund Balance	204,416	123,604	161,695	-	-

Home Consortium	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Grant	$ 637,862	$ 886,682	$ 977,001	$ 4,055,650	$ 903,985
Interest Income	35,891	25,742	25,332	25,332	21,300
Miscellaneous	(1,686)	-	-	-	-
Principal Payment	759,479	492,356	418,773	511,116	535,432
Total Revenue	1,431,546	1,404,780	1,421,106	4,592,098	1,460,717
Expenditures					
Operations	1,041,220	1,784,930	1,378,355	4,650,976	1,456,919
Transfer Out	-	-	-	99,000	99,000
Total Expenditures	1,041,220	1,784,930	1,378,355	4,749,976	1,555,919
Net Change in Fund Balance	390,326	(380,150)	42,751	(157,878)	(95,202)
Beginning Fund Balance	966,074	1,356,400	976,250	1,019,001	861,123
Ending Fund Balance	1,356,400	976,250	1,019,001	861,123	765,921

New Development	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Lease Income	$ 445,164	$ 416,676	$ 350,475	$ 200,000	$ 140,000
Interest Income	7,029	367	1,040	4,000	4,000
Miscellaneous	(615,219)	-	4,781	-	-
Transfer In	-	300,000	-	-	-
Total Revenue	(163,026)	717,043	356,296	204,000	144,000
Expenditures					
Salaries	-	-	7,574	-	7,574
Benefits	-	-	2,526	-	2,526
Total Personnel	-	-	10,100	-	10,100
Operations	2,216,906	142,463	197,969	156,310	72,700
Overhead	20,571	22,032	31,966	47,588	47,696
Nonoperating	36,300	36,300	36,300	36,300	36,300
Total Expenditures	2,273,777	200,795	276,335	240,198	166,796
Net Change in Fund Balance	(2,436,803)	516,248	79,961	(36,198)	(22,796)
Beginning Fund Balance	2,087,803	(349,000)	167,248	247,209	211,011
Ending Fund Balance	(349,000)	167,248	247,209	211,011	188,215

Homebuyer Assistance	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Grant	$ -	$ 2,000	$ -	$ -	$ -
Interest Income	-	224	553	-	-
Principal Payment	16,230	-	46,704	-	-
Transfer In	20,000	-	-	-	-
Total Revenue	36,230	2,224	47,257	-	-
Expenditures					
Operations	-	67,983	224	-	-
Total Expenditures	-	67,983	224	-	-
Net Change in Fund Balance	36,230	(65,759)	47,033	-	-
Beginning Fund Balance	31,753	67,983	2,224	49,257	-
Adjustment to Fund Balance	-	-	-	(49,257)	
Ending Fund Balance	67,983	2,224	49,257	-	-

Special Purpose Grants	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Grant	$ 15,811	$ -	$ -	$ -	$ -
Interest Income	-	590	1,127	-	-
Principal Payment	20,030	387	22,098	-	-
Transfer In	-	-	-	-	-
Total Revenue	35,841	977	23,225	-	-
Expenditures					
Operations	60,030	7,500	-	-	80,000
Total Expenditures	60,030	7,500	-	-	80,000
Net Change in Fund Balance	(24,189)	(6,523)	23,225	-	(80,000)
Beginning Fund Balance	111,745	87,556	81,033	104,258	104,258
Ending Fund Balance	87,556	81,033	104,258	104,258	24,258

Homeless Prevention	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Grant	$ 320,078	$ 348,763	$ -	$ 111,855	$ -
Total Revenue	320,078	348,763	-	111,855	-
Expenditures					
Operations	320,078	348,493	-	111,855	-
Total Expenditures	320,078	348,493	-	111,855	-
Net Change in Fund Balance	-	270	-	-	-
Beginning Fund Balance	-	-	270	270	270
Ending Fund Balance	-	270	270	270	270

Boulders Grant	Actual FY 2011	Actual FY 2012	Actual FY 2013	Adjusted Budget FY 2014	Proposed Budget FY 2015
Revenue					
Grant	$ 98,550	$ 173,452	$ 65,025	$ -	$ -
Total Revenue	98,550	173,452	65,025	-	-
Expenditures					
Operations	98,550	173,452	65,025	-	-
Total Expenditures	98,550	173,452	65,025	-	-
Net Change in Fund Balance	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-

Account A separate financial reporting unit. All budgetary transactions are recorded in accounts.

Accrual Basis of Accounting A method of accounting where revenues are recorded when service is given and expenses are recognized when the benefit is received.

Accounting Period A period of time (e.g. one month, one year) where the city determines its financial position and results of operations.

Actuarial A person or methodology that makes determinations of required contributions to achieve future funding levels that addresses risk and time.

Ad Valorem Tax A tax levied on the assessed value of real estate and personal property. This tax is also known as property tax.

Adjusted Budget The adjusted budget as formally adjusted by the Municipal Council.

Adopted Budget The proposed budget as initially formally approved by the Municipal Council.

Amortization The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Annual debt service expenditures Annual debt service for measuring debt capacity for the City shall include debt service on outstanding principal for: general obligation bonds of the City, all lease appropriation debt to the extent that it is support by tax revenue, this excludes revenue bonds, and bonds issued for RDA and EDA.

Annual revenue Annual revenue for measuring debt capacity shall include the revenues of the General Fund and special revenue funds for the fiscal year in which the debt service expenditures occur.

Appropriation A specific amount of money authorized by the Municipal Council for the purchase of goods or services.

Arbitrage The gain which may be obtained by borrowing funds at a lower (often tax-exempt) rate and investing the proceeds at higher (often taxable) rates.

Assessed Valuation The appraised worth of property as set by a taxing authority through assessments for purposes of ad valorem taxation. The method of establishing assessed valuation varies from state to state, with the method generally specified by state law. For example, in certain jurisdictions the assessed evaluation is equal to the full or market value of the property. In other jurisdictions, the assessed valuation is equal to a percentage of the full market value.

Balanced Budget A budget in which planned funds or revenues available are equal to fund planned expenditures.

Basis Point Equal to 1/100 of one percent. If interest rates rise from 7.50 percent to 7.75 percent, the difference is referred to as an increase of 25 basis points.

Benchmarking Determining the quality of products, services, and practices by measuring critical factors (e.g., how fast, how reliable a product or service is) and comparing the results to those of highly regarded competitors.

Benefits Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits, and benefits due on termination of employment.

Bond Covenants A legally enforceable promise made to the bondholders from the issuer, generally in relation to the source of repayment funding.

Bond Rating The City of Provo uses three of the Nation's primary bond rating services: Moody's Investors Service, Fitch Ratings, and Standard & Poor's. These rating services perform credit analyses to determine the probability of an issuer of debt defaulting partially or fully.

Bonds A security that represents an obligation to pay a specified amount of money on a specific date in the future, typically with periodic principal and interest payments.

Budget Calendar A schedule of key dates which the City follows in the preparation, adoption and administration of the budget.

Budget Highlights Included in the opening section of the budget, provides a summary of most important challenges of the budget year, changes from previous years, and recommendations regarding the financial policy for the upcoming period.

Capital Equipment Physical plant and equipment with an expected life of five years or more.

Capital Expenditures The approved budget for improvements to or acquisition of infrastructure, park development, building, construction or expansion, utility systems, streets or other physical structure with an estimated cost of $5,000 or more.

Capital Improvement Plan (CIP) A plan for capital expenditures to be incurred each year over a five-year period. Essentially, the plan allows for a systematic evaluation of all potential projects, and specifies funding sources for all approved projects.

Capital Lease An agreement conveying the right to use property, plant or equipment usually for a stated period of time where the lessee assumes all the risks and rewards of ownership.

Capitalized Interest When interest cost is added to the cost of an asset and expensed over the useful life of the asset.

Chargeback Term used to describe the method to reimburse the costs incurred by the internal service funds or general fund to all departments throughout the City.

Community Development Block Grant (CDBG) One of the longest-running programs of the U.S. Department of Housing and Urban Development that funds local community development activities such as affordable housing, anti-poverty programs, and infrastructure development.

Consumer Price Index An index of the variation in prices paid by typical consumers for retail goods and other items.

Comprehensive Annual Financial Report (CAFR) This official annual report presents the status of the City's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues and expenditures.

Contingency An appropriation of funds available to cover unforeseen events that occur during the fiscal year. These funds, if not used, lapse at year end. This is not the same as fund balance.

Debt Service The amount necessary to pay principal and interest requirements on outstanding obligations for a given year or series of years.

Debt Service Fund The amount necessary to pay principal and interest requirements on outstanding obligations for a given year or series of years.

Defeasance A provision that voids a bond when the borrower puts cash in escrow via a refunding bond issuance sufficient to service the borrower's debt. When a bond issue is defeased the borrower sets aside cash to pay off the bonds, therefore the outstanding debt and cash offset each other on the balance sheet and are removed from the financial statements.

Deficit The excess of liabilities over assets , or expenditures over revenues, in a fund over an accounting period.

Depreciation The decrease in value of physical assets due to use and the passage of time.

Designated Funds that have been identified for a specific purpose. This differs from reserved funds, in that there is no legal requirements for funds that have been designated.

Distinguished Budget Presentation Program A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

Encumbrances Obligations incurred in the form of orders, contracts and similar items that will become payable when goods are delivered or services rendered.

Enterprise Fund A self supporting fund designed to account for activities supported by user charges.

Escrow Money or property held in the custody of a third part that is returned only after the fulfillment of specific conditions.

Expenditure The disbursement of appropriated funds to purchase goods and/or service.

Fiduciary Funds Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension trust funds, investment trust funds, private-purpose trust fund, and agency funds.

Fines and Forfeitures Consists of a variety of fees, fines and forfeitures collected by the State Court System.

Fiscal Year (FY) Any period of 12 consecutive months designated as the budget year. The City's budget year is July 1st and end June 30th.

Fixed Assets Items owned by the City that cost a considerable amount and has a useful life exceeding two years – e.g., computers, furniture, equipment and vehicles.

Fleet The vehicles owned and operated by the City.

Forfeiture The automatic loss of property, including cash, as a penalty for breaking the law, or as compensation for losses resulting from illegal activities. Once property has been forfeited, the City may claim it, resulting in confiscation of the property.

Franchise Fee Charges to utilities for exclusive/non-exclusive rights to operate within municipal boundaries.

Full-Time Equivalent Position A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

Fund A set of interrelated accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance The difference between assets and liabilities reporting in a governmental fund at the end of the fiscal year.

General Fund A governmental fund established to account for resources and uses of general operating functions of City departments. Resources are, in the majority, provided by taxes.

General Obligation Bond Bonds for the payment of which the full faith and credit of the issuing government are pledged.

General Obligation Debt Debt that is secured by a pledge of the ad valorem taxing power of the issuer. Also known as a full faith and credit obligation.

General Services Referring to activities, revenues and expenditures that are not assigned to a department.

Governmental Funds Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

Grant A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function.

Inflation A rise in price levels caused by an increase in available funds beyond the proportion of available goods.

Infrastructure Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the City.

Interest Income Revenue associated with the City cash management activities of investing fund balances.

Intergovernmental Revenue Revenue received from or through the Federal, State, or County government.

Interlocal Agreement A contractual agreement between two or more governmental entities.

Lease The difference between assets and liabilities reporting in a governmental fund at the end of the fiscal year.

Mission Statement The statement that identifies the particular purpose and function of a department.

Modified Accrual Basis The basis of accounting under which revenues are recognized when measurable and available to pay liabilities and expenditures are recognized when the liability is incurred except for interest on long-term debt which is recognized when due, and the noncurrent portion of accrued vacation and sick leave which is recorded in general long-term debt. The General Fund, Debt Service Funds, Special Revenue Funds, and some Capital Improvement Funds are prepared on the modified accrual basis of accounting except that encumbrances are treated like expenditures.

Municipal Code A collection of laws, rules and regulations that apply to the City and its Citizens.

Objective Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Operating Budget A budget for general revenues and expenditures such as salaries, utilities, and supplies.

Operating Lease A lease that is paid out of current operating income rather than capitalized.

Ordinance A formal legislative enactment by the City that carries the full force and effect of the law within corporate boundaries of the City unless in conflict with any higher form of law, such as state or federal.

Outcomes Quality performance measures of effectiveness and of achieving goals. (e.g., customer satisfaction, awareness level, etc.)

Outputs Process performance measures of efficiency and productivity.

Pay-as-You-Go Financing A method of paying for capital projects that relies on current tax and grant revenues rather on debt.

Per Capita A measurement of the proportion of some statistic to an individual resident determined by divided the statistic by the current population.

Performance Budget A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Permit Revenue Fees imposed on construction-related activities and for the acquisition of other nonbusiness permits.

Popular Annual Financial Report (PAFR) is a brief summary of the City's Comprehensive Financial Report (CAFR). The report is intended to increase knowledge through the community of Provo's financial condition. The financial information within the report is taken in large part from the City's independently audited set of financial statements. Unlike the CAFR, the PAFR is not prepared in accordance with generally accepted accounting principles.

Present Value The discounted value of a future amount of cash, assuming a given rate of interest, to take into account the time value of money. To put it another way, a dollar is worth a dollar today, but is worth less than today's dollar tomorrow.

Privatization An act of outsourcing a program or process to a non-governmental entity.

Program Group activities, operations or organizational units directed to attaining specific objectives and achievements and budgeted as a sub-unit of a department.

Property Tax A tax levied on the assessed value of real and personal property. This tax is also known as ad valorem tax.

Proprietary Fund Enterprise and internal service funds that are similar to corporate funds, in that they are related to assets, liabilities, equities, revenues, expenses and transfers determined by business or quasi-business activities.

Quality Excellence, as defined by the customer.

Quarterly Report A document that collects quarterly financial information in the major City funds.

Refunding Retiring an outstanding bond issue at maturity by using money from the sale of a new bond offering. In other words, issuing more bonds to pay off the old bonds that just matured. In an Advance Refunding a new bond issuance is used to pay off another outstanding bond. The new bond will often be issued at a lower rate than the older outstanding bond. Typically, the proceeds from the new bond are invested and when the older bonds become callable they are paid off with the invested proceeds.

Reserves A portion of the fund balance or retained earnings are legally segregated for specific purposes.

Residual Equity Transfers Nonrecurring or nonroutine tranfers of equity between funds.

Resolution A legislative act by the City with less legal formality than an ordinance.

Retained Earnings An account in the equity section of the balance sheet reflecting the accumulated earnings of the Proprietary Funds.

Revenue Monies received from all sources (with exception of fund balances) which will be used to fund expenditures in a fiscal year.

Revenue Bonds Bonds whose principal and interest are payable exclusively from a designated revenue source or enterprise fund.

Sales Tax Tax imposed on the taxable sales of all final goods.

Special Assessment A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund A fund used to account for revenues legally restricted to expenditures for a particular purpose.

Tax supported bonds Bonds for which the funding used to make annual debt service expenditures is derived from tax revenue of the City's General and Special Revenue Funds.

Taxable Value The assessed value less homestead and other exemptions, if applicable.

Total bonded debt For purposes of measuring debt capacity, total bonded debt shall include total outstanding principal for: general obligation bonds of the City, bonds issued for the RDA and EDA projects, all lease appropriation debt to the extent that it is support by tax revenues, this excludes revenue bonds.

Trust and Agency Funds These funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organization, other governments and/or other funds.

Truth in Taxation In order to understand property tax in Utah it is necessary to understand a section of Utah Lawn known as "Truth in Taxation." The County is responsible for administering property taxes and each June it submits to the cities a certified tax rate that would generate the same amount of revenues as the previous year plus any new growth. The certified tax rate does not provide for additional tax revenue due to increased valuation of existing property. If the City chooses to adopt a tax rate higher than the certified rate, state law has very specific requirements for newspaper advertisement and public hearing from which the name "Truth in Taxation" is derived.

Unappropriated Not obligated for specific purposes.

Unassigned Fund Balance Used as a measure of the amount of resources a jurisdiction has available for spending, including its ability to meet special needs and withstand financial emergencies. In these policies, unassigned fund balance means it is neither earmarked nor reserved for other uses. It is available for discretionary spending.

Undesignated Without a specific purpose.

Unencumbered The portion of an allotment not yet expended or encumbered.

Useful life The period of time that a fixed asset is able to be used. This can refer to a budgeted period of time for an equipment class or the actual amount of time for a particular item.

User Fees Charges for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective utilization of user fees is being able to identify specific beneficiaries of services and then determine the full cost of service they are consuming.

Variable Rate Bond or Note A bond or note on which the interest rate is reset periodically. The interest rate is reset either by means of an auction or through an index.

Vision 2030 A steering committee completed a long-range strategic plan for the City.

Working Capital A financial metric which represents operating liquidly available to a business. It is calculated as current assets minus current liabilities.

2014-15 PAY RANGE TABLE (BIWEEKLY) - EFFECTIVE FIRST PAY PERIOD OF FISCAL YEAR

Grade	Steps													
	A	B	C	D	E	F	G	H	I	J	K	L	M	N
10	793.764	813.608	833.948	854.797	876.167	898.071	920.523	943.536	967.124	991.302	1016.085	1041.487	1067.524	1094.212
11	833.452	854.288	875.645	897.536	919.974	942.973	966.547	990.711	1015.479	1040.866	1066.888	1093.560	1120.899	1148.921
12	875.125	897.003	919.428	942.414	965.974	990.123	1014.876	1040.248	1066.254	1092.910	1120.233	1148.239	1176.945	1206.369
13	918.881	941.853	965.399	989.534	1014.272	1039.629	1065.620	1092.261	1119.568	1147.557	1176.246	1205.652	1235.793	1266.688
14	964.825	988.946	1013.670	1039.012	1064.987	1091.612	1118.902	1146.875	1175.547	1204.936	1235.059	1265.935	1297.583	1330.023
15	1013.066	1038.393	1064.353	1090.962	1118.236	1146.192	1174.847	1204.218	1234.323	1265.181	1296.811	1329.231	1362.462	1396.524
16	1063.719	1090.312	1117.570	1145.509	1174.147	1203.501	1233.589	1264.429	1296.040	1328.441	1361.652	1395.693	1430.585	1466.350
17	1116.905	1144.828	1173.449	1202.785	1232.855	1263.676	1295.268	1327.650	1360.841	1394.862	1429.734	1465.477	1502.114	1539.667
18	1172.750	1202.069	1232.121	1262.924	1294.497	1326.859	1360.030	1394.031	1428.882	1464.604	1501.219	1538.749	1577.218	1616.648
19	1231.388	1262.173	1293.727	1326.070	1359.222	1393.203	1428.033	1463.734	1500.327	1537.835	1576.281	1615.688	1656.080	1697.482
20	1292.957	1325.281	1358.413	1392.373	1427.182	1462.862	1499.434	1536.920	1575.343	1614.727	1655.095	1696.472	1738.884	1782.356
21	1357.605	1391.545	1426.334	1461.992	1498.542	1536.006	1574.406	1613.766	1654.110	1695.463	1737.850	1781.296	1825.828	1871.474
22	1425.485	1461.122	1497.650	1535.091	1573.468	1612.805	1653.125	1694.453	1736.814	1780.234	1824.740	1870.359	1917.118	1965.046
23	1496.759	1534.178	1572.532	1611.845	1652.141	1693.445	1735.781	1779.176	1823.655	1869.246	1915.977	1963.876	2012.973	2063.297
24	1571.597	1610.887	1651.159	1692.438	1734.749	1778.118	1822.571	1868.135	1914.838	1962.709	2011.777	2062.071	2113.623	2166.464
25	1650.177	1691.431	1733.717	1777.060	1821.487	1867.024	1913.700	1961.543	2010.582	2060.847	2112.368	2165.177	2219.306	2274.789
26	1732.686	1776.003	1820.403	1865.913	1912.561	1960.375	2009.384	2059.619	2111.109	2163.887	2217.984	2273.434	2330.270	2388.527
27	1819.320	1864.803	1911.423	1959.209	2008.189	2058.394	2109.854	2162.600	2216.665	2272.082	2328.884	2387.106	2446.784	2507.954
28	1910.286	1958.043	2006.994	2057.169	2108.598	2161.313	2215.346	2270.730	2327.498	2385.685	2445.327	2506.460	2569.122	2633.350
29	2005.800	2055.945	2107.344	2160.028	2214.029	2269.380	2326.115	2384.268	2443.875	2504.972	2567.596	2631.786	2697.581	2765.021
30	2106.090	2158.742	2212.711	2268.029	2324.730	2382.848	2442.419	2503.479	2566.066	2630.218	2695.973	2763.372	2832.456	2903.267
31	2211.395	2266.680	2323.347	2381.431	2440.967	2501.991	2564.541	2628.655	2694.371	2761.730	2830.773	2901.542	2974.081	3048.433
32	2321.965	2380.014	2439.514	2500.502	2563.015	2627.090	2692.767	2760.086	2829.088	2899.815	2972.310	3046.618	3122.783	3200.853
33	2438.063	2499.015	2561.490	2625.527	2691.165	2758.444	2827.405	2898.090	2970.542	3044.806	3120.926	3198.949	3278.923	3360.896
34	2559.966	2623.965	2689.564	2756.803	2825.723	2896.366	2968.775	3042.994	3119.069	3197.046	3276.972	3358.896	3442.868	3528.940
35	2687.964	2755.163	2824.042	2894.643	2967.009	3041.184	3117.214	3195.144	3275.023	3356.899	3440.821	3526.842	3615.013	3705.388
36	2822.362	2892.921	2965.244	3039.375	3115.359	3193.243	3273.074	3354.901	3438.774	3524.743	3612.862	3703.184	3795.764	3890.658
37	2963.480	3037.567	3113.506	3191.344	3271.128	3352.906	3436.729	3522.647	3610.713	3700.981	3793.506	3888.344	3985.553	4085.192
38	3111.654	3189.445	3269.181	3350.911	3434.684	3520.551	3608.565	3698.779	3791.248	3886.029	3983.180	4082.760	4184.829	4289.450
M1	2235.793													3957.353
M2	2347.583													4155.221
M3	2464.962													4362.982
M4	2588.210													4581.131
M5	2717.621													4810.188
M6	2853.502													5050.697
M7	2996.177													5303.232

4.04.060. Classes and Salary Ranges

The employees of Provo City shall be classified according to the following classification schedule and according to the appropriate class numbers, titles, and ranges as set forth below:

OCCUPATIONAL INDEX

Class Number	Title	Range
0XXX LEGISLATIVE AND MUNICIPAL COUNCIL SERVICES:		
0001	Executive Director - Municipal Council	M3
0005	Council Executive Office Assistant	2021
1XXX ADMINISTRATIVE & FINANCIAL SERVICES		
Office, Secretarial, Customer Service, and Storekeeper Services		
*1001	Office Specialist I	12
*1003	Office Specialist II	14
*1005	Office Specialist III	16
1015	Division Office Assistant	~~17~~18
1017	Executive Office Assistant	~~19~~20
*1021	Storeroom/Shop Clerk	13
*1023	Senior Storeroom/Shop Clerk	16
1027	Administrative Office Assistant (Mayor)	~~22~~23
*1033	Customer Service Representative	15
*1035	Senior Customer Service Representative	17
1037	Utility Billing Editor	18
1040	Utility Billing Manager	24
1050	Division Director - Customer Service	M1
1055	Call Center Manager	24
1057	Customer Service Programs Coordinator	22
Accounting, Budget, Finance, & Ombudsman Services		
1090	Business License Technician	19
*1100	Accounting Clerk	12
*1101	Accounting Technician I	14
*1103	Accounting Technician II	16
1105	Senior Accounting Technician	19
*1108	Accountant I	21
*1110	Accountant II	~~23~~24
*1111	Senior Accountant	~~26~~27
1113	Budget Officer/Controller	33
1114	Division Director - Finance	M1
1115	Director of Administrative Services	M5
1123	Warehouse Supervisor	~~21~~23
*1130	Management Analyst I	21
*1131	Management Analyst II	~~23~~24
*1132	Management Analyst III	~~26~~27

Administrative Services		
1201	City Recorder	27
1205	Chief Administrative Officer	M7
1207	Mayor	Per Ordinance
1209	Chief Deputy - Mayor's Office	33
~~1214~~	~~Chief Deputy - Communications~~	~~33~~
1216	Emergency Response Coordinator	28
Human Resources		
1303	Division Director - Human Resources	M1
1309	Senior Human Resources Analyst	29
Data Processing		
*1399	Information System Technician I	21
*1401	Information System Technician II	23
*1403	Senior Information System Technician	25
*1409	Systems Analyst I	26
*1411	Systems Analyst II	29
*1412	Sr. Systems Analyst	32
1420	GIS Administrator	31
1405	Division Director - Information Systems	M2

2XXX ENVIRONMENTAL SERVICES:

Building Inspection		
*2001	Non-Certified Building Inspector	~~20~~22
*2002	Certified Building Inspector I	~~21~~23
*2003	Certified Building Inspector II	~~23~~25
*2004	Certified Building Inspector III	~~25~~27
2010	Chief Building Official	32
Planning/Community Development		
*2100	Planning Technician	18
*2102	Sr. Planning Technician	20
*2104	Planner I	22
*2106	Planner II	~~24~~25
*2105	Planner III	~~27~~28
2107	Zoning Administrator	~~31~~32
2108	Planning Supervisor	~~31~~32
2109	Assistant Community Development Director	M1
~~2111~~	~~Neighborhood Development Specialist~~	~~26~~
2112	Redevelopment Technician	19
2115	Redevelopment Director	M1
2117	Community Development Director	M4
2119	Airport Manager	34
2123	Economic Development Director	M4
2125	Chief Deputy - Economic Development	M1
General Maintenance Services		
2201	Laborer	13

2205	Custodian	13
*2207	Apprentice Facilities Maintenance Technician	17
*2209	Facilities Maintenance Technician	20
2213	Facilities Services Manager	~~27~~28
*2215	Parks Maintenance Worker I	16
*2217	Parks Maintenance Worker II	18
*2219	Lead Parks Maintenance Worker	20
*2220	Apprentice Tree Trimmer	16
*2221	Tree Trimmer	18
*2223	Sr. Tree Trimmer	20
2225	Tree Trimmer Foreman/Arborist	22
2240	Airport Maintenance Specialist	19
2245	Airport Operations Coordinator	~~23~~25
Vehicle/Equipment Maintenance Services		
2302	Preventative Maintenance Technician	17
2303	Mechanic I	19
2305	Mechanic II	21
2306	Sr. Mechanic	23
2310	Fleet Maintenance Supervisor	25
2317	Fleet Manager	28
Engineering Services		
*2401	Engineering Technician I	19
*2402	Engineering Technician II	21
*2403	Sr. Engineering Technician	23
2407	Survey Supervisor	~~27~~28
*2408	GIS/CAD Technician I	19
*2409	GIS/CAD Technician II	21
*2410	Sr. GIS/CAD Technician	23
*2412	Engineer I	26
*2413	Engineer II	28
*2414	Engineer III	30
*2418	Engineer IV	33
2415	Public Works Division Director - Engineering	M3
2416	Development Engineering Coordinator	35
2450	Permit Technician	19
*2458	Traffic Electronics Specialist I	23
*2460	Traffic Electronics Specialist II	25
Water Resources		
*2500	Apprentice Water Systems Maintenance Worker	16
*2501	Water Systems Maintenance Worker I	17
*2502	Water Systems Maintenance Worker II	19
*2503	Water Systems Maintenance Worker III	21
2505	Water Systems Maintenance Foreman	23
2507	W.W. Systems Electrician	24
2508	W.W. Systems Instrumentation Technician	24

2513	Water Distribution Systems Manager	27
2515	Water Sources Supervisor	24
2517	Water Sources Manager	30
2518	Cross Connection Control Coordinator	22
2519	Storm Water Operations Manager	27
2521	Laboratory Technician	22
2522	Industrial Pretreatment Coordinator	23
2523	Laboratory Manager	~~29~~30
*2524	Apprentice W.R.P. Operator	16
*2525	W.R.P. Operator I	17
*2526	W.R.P. Operator II	19
*2527	W.R.P. Operator III	21
2529	Senior W.R.P. Operator	23
2531	Supervisor W.R.P. Maintenance	26
2533	Supervisor W.R.P. Operations	26
2534	Assistant W.R.P. Manager	27
2535	W.R.P. Manager	30
*2530	Apprentice W.W. Collections Systems Worker	16
*2536	W.W. Collections Systems Worker I	17
*2537	W.W. Collections Systems Worker II	19
*2539	W.W. Collections Systems Worker III	21
2541	W.W. Systems Maintenance Foreman	23
~~2545~~	~~Principal Engineer Water Resources~~	~~33~~
2547	Public Works Division Director - Water Resources	M3
2551	Waste Water Collections Manager	26
*2550	Apprentice Water Systems Operator	16
*2552	Water Systems Operator I	17
*2553	Water Systems Operator II	19
*2555	Water Systems Operator III	21
*2556	Apprentice Storm Water Systems Maintenance Worker	16
*2557	Storm Water Systems Maintenance Worker I	17
*2558	Storm Water Systems Maintenance Worker II	19
*2559	Storm Water Systems Maintenance Worker III	21
2560	Public Works Director	M6
Sanitation/Street Maintenance Services		
*2600	Apprentice Sanitation Worker	15
*2601	Sanitation Worker	17
*2603	Sr. Sanitation Worker	19
2607	Sanitation Foreman	21
2615	Sanitation Manager	~~26~~28
*2619	Apprentice Streets Maintenance Worker	16
*2621	Streets Maintenance Worker	18
*2623	Sr. Streets Maintenance Worker	20
2625	Streets Maintenance Foreman	22
2627	Streets Maintenance Manager	28

2629	Public Works Division Director - Public Services	M3
*2631	Senior Equipment Operator	20
*2633	Equipment Operator II	18
*2635	Equipment Operator I	16
Power Systems Services		
2670	Street Light/Traffic Control Technician	19
*2680	Apprentice Meter Technician (First Year)	19 N
*2681	Apprentice Meter Technician (Second Year)	21 N
*2682	Apprentice Meter Technician (Third Year)	23 N
*2683	Apprentice Meter Technician (Fourth Year)	25 N
*2685	Meter Technician	31 J-N
2687	Lead Meter Technician	32 J-N
*2698	Apprentice Substation Technician (First Year)	19 N
*2700	Apprentice Substation Technician (Second Year)	21 N
*2701	Apprentice Substation Technician (Third Year)	23 N
*2702	Apprentice Substation Technician (Fourth Year)	25 N
*2703	Substation Technician	31 J-N
2704	Lead Substation Technician	32 J-N
~~2705~~	~~Substation Foreman~~	~~33 K-N~~
2705	Power Systems Electrical Maintenance Supervisor	34
2706	Electric Utility Planner	23
*2707	Electric Project Engineer	29
*2708	Sr. Electric Project Engineer	31
*2710	Sr. Systems Electrical Engineer	34
*2711	Systems Electrical Engineer II	31
*2712	Systems Electrical Engineer I	29
2713	Electric Project Engineer Supervisor	33
2723	Meter Reader	15
2724	Field Services Technician	17
2726	Field Services Supervisor	19
2729	Power Systems Maintenance Foreman	22
2730	City Forester	26
*2733	Apprentice Power Line Worker (First Year)	19 N
*2734	Apprentice Power Line Worker (Second Year)	21 N
*2735	Apprentice Power Line Worker (Third Year)	23 N
*2736	Apprentice Power Line Worker (Fourth Year)	25 N
*2737	Power Line Worker	31 J-N
2739	Power Line Foreman	33 K-N
2741	Electric Operations Manager	38
2742	Assistant Electric Operations Manager	36
2743	Energy Director	M6
2744	Assistant Energy Director	M3
2745	Systems Operations Manager	38
2748	System Compliance and Development Engineer	36
*2756	Power System Control Operator I	24

*2758	Power System Control Operator II	26
2760	Power System Control Operator Supervisor	28
2910	Media Services Coordinator	~~23~~25
2950	Safety Program Coordinator	26

3XXX SOCIAL SERVICES:

Library Services

*3001	Library Assistant I	10
*3002	Library Assistant II	13
*3003	Librarian I	18
*3004	Librarian II	20
*3005	Sr. Librarian	23
3007	Library Services Manager	27
3008	Library Events Coordinator	~~17~~18
3009	Director of Library Services	M4

Cemetery Services

3101	City Sexton	24

Parks and Recreation Services

~~3201~~	~~Senior Citizens Center Manager~~	~~24~~
3203	Aquatics Facility Supervisor	~~23~~25
3206	Parks Maintenance Area Supervisor	24
3207	Parks Maintenance Foreman	22
3208	Golf Course Superintendent	27
3211	Division Director - Parks	M1
3212	Parks Project Coordinator	24
3213	Division Director - Recreation	M1
3217	Director of Parks and Recreation	M4
*3222	Recreation Program Coordinator I	19
*3224	Recreation Program Coordinator II	~~21~~22
3226	Recreation Supervisor	~~23~~25
~~3230~~	~~Ice Arena Manager~~	~~28~~

Center for the Arts

3240	Center for the Arts Manager	29
3242	Marketing Specialist	20
3250	Technical Operations Coordinator	~~23~~25
3252	Technical Operations Assistant	~~20~~22
3256	House Events Coordinator	~~17~~18

4XXX PUBLIC SAFETY AND LEGAL SERVICES:

Legal Services

4101	City Attorney	M6
4102	Deputy City Attorney	M3
*4103	Assistant City Attorney I	30
*4105	Assistant City Attorney II	32
*4107	Senior Assistant City Attorney	34
4109	Legal Secretary	~~18~~19
4112	Paralegal	~~21~~22

4120	Chief Prosecutor	36
Justice Court		
4150	Justice Court Administrator	30
4156	Justice Court Lead Clerk	19
4158	Justice Court Clerk	16
4164	Justice Court Traffic Clerk	21
Law Enforcement		
*4200	Senior Dispatcher	20
*4199	Dispatcher II	18
*4201	Dispatcher I	17
4202	Dispatch Shift Supervisor	23
4203	Dispatch Operations Supervisor	26
4229	Police Records Shift Supervisor	18
4204	Police Records Supervisor	23
4205	Law Enforcement Technician	16
*4206	Police Officer I (Lower entry step if not POST certified)	21 D-N
*4207	Police Officer II	23 C-N
*4208	Sr. Police Officer	25 E-N
4209	Police Sergeant	28
4213	Police Lieutenant	32
4215	Police Captain	35
4217	Police Chief	M5
4223	Victim Assistance Aide	19
4225	Victim Services Program Coordinator	23
4233	Crime Analysis Technician	20
4237	Evidence and Property Supervisor	23
Animal Control Services		
4301	Animal Control Officer	17
4303	Animal Control Supervisor	22
Fire Control Services		
*4403	Firefighter/EMT	23
*4405	Firefighter/Paramedic	26
*4407	Firefighter/Engineer	25
4409	Fire Captain	29
4413	Fire Battalion Chief	33
4419	Deputy Fire Chief	M1
4421	Fire Chief	M5

* = Open Career Series

Inspection Fees	**Current Rate**
General Building Inspection	
For residential structures with not more than 4 units the building permit fee includes the plumbing, electrical, and mechanical permit fees	
Building permit	Based on 1997 UBC Fee Chart
Plan Review	65% of the Building Permit Fee
Nonprofit Organizations	Fees reduced by 50%
Reinspection fee	$50 per system
Electrical Inspection	
Service charge	$25
Inspection fee	$0.01 per sq ft. $25 minimum
Mechanical Inspection	
Minimum fee	$25
Vent fan with single duct	$6.50
Air handler up to and including 10,000 cfm Includes evaporative cooler, hoods, and units not otherwise included	
Furnace/burner appliances under 100,000 BTU	$13 each
General repair	$13
Absorption systems up to & including 100,000 BTU	$13
Air handler over 10,000 cfm	$16.50
Furnace/burner over 100,000 Btu	$16.50
Boiler/compressor up to and including 3HP/ton	$13
to $15 HP/ton	$24
16 to 30 HP/ton	$33
31 to 50 HP/ton	$49.75
50 HP/ton	$82.75
Heater/cooler	
over 100,000 up to and including 500,000 Btu	$24
over 500,000 up to and including 1,000,000 Btu	$33
over 1,000,000 up to and including 1,750,000 Bty	$49.75
over 1,750,000 Btu	$82.75
Plumbing Inspection	
Minimum fee, including issuance of permit	$25
First fixture	$10
Each additional fixture	$3
Each water heater	$3

Proposed Rate

Fees 100%
$100 per system

$50
$0.01 per sq ft $50 minimum

$50
$13

$26 each

$26
$26

$33
$33
$26

$48
$66
$100
$166

$48
$66
$100
$166

$50
$20
$6
$6

Exhibit D

Fiscal Year 2014-2015 Municipal Council Legislative Intent Statements

It is the legislative intent, policy, and priority of the Municipal Council, to work with the Mayor and the Municipal Council Budget Committee to:

1. Enhance transparency of the Recreation Center Revenues and Expenditures by separating the Provo City Recreation Center from the Recreation Division within the Parks & Recreation Department in the Provo City Budget in order to more clearly articulate the aid provided to recreation center operational expenditures by non-recreation center funding sources to stakeholders; and
2. Include the Provo City Recreation Center as a separate reporting element of the Provo City Quarterly Financial Report in order to provide a more accurate picture of the yearly progress of the Recreation Center; and
3. Identify a funding source that would formally establish a dedicated source of revenue to general fund capital improvement project needs within the City; and
4. Adjust or add appendices to the Five-Year Capital Improvement Plan to categorize and group projects by existing secured funding by future fiscal years (funding available for 1-, 2-, 3-, 4-, 5- years or unfunded). Unfunded projects should be categorized by prioritized critical need to uncritical city enhancements; and
5. Identify creative alternatives of obtaining additional revenue for the City, including increasing the sales tax revenue base; and
6. Develop a structurally balanced, long-term, fiscal plan for the City of Provo, that is evaluated on frequent and regular intervals to maximize its continued relativity; and
7. Adequately fund and contract with a qualified consulting firm to provide a completed study with recommendations concerning all allowable impact fees; and
8. Prepare a template to analyze the cost-recovery of user fees within each department and recommend the administrative staff initiate a review of established user fees to determine areas where cost-recovery may be maximized; and
9. When appropriate, after the completion of the impact fee study and the user fee study, study the option of presenting a Recreation, Arts, and Parks (RAP) tax to the voters for their consideration.