

**PUBLIC NOTICE OF A MEETING
OF THE CITY COUNCIL OF PLEASANT VIEW CITY, UTAH
June 9, 2015**

Public Notice is hereby given that the City Council of Pleasant View, Utah will hold a Public Meeting in the city office at 520 West Elberta Dr. in Pleasant View, Utah on Tuesday, June 9, 2015, commencing at 6:00 P.M.

The agenda consists of the following:

Pledge of Allegiance: Tony Pitman

Opening Prayer, Reading or Expression of Thought: Tony Pitman

Comments/Questions for the Mayor & Council for items not on the agenda (public)

Consent Items:

- Minutes of May 26, 2015 (open and closed) and June 4, 2015

Business:

- 6:10 P.M. 1. Discussion on and possible action on 2015 fireworks and fire restrictions.
(Presenter: Ryan Barker).
- 6:20 P.M. 2. Renew property, liability and auto insurance with Utah Local Governments Trust.
(Presenter: Melinda Greenwood)
- 6:25 P.M. 3. Discussion and possible action on The Station Phase 3 Adequate Facilities Determination. (Presenter: Valerie Claussen)
- 7:00 P.M. 4. Discussion and possible action on the lease agreement for the Verizon cell tower located at 520 W Elberta Drive (TIN: 17-059-0004). (Presenter: Valerie Claussen)
- 7:10 P.M. 5. Approval of General Service Contract (1000 KVA or less) Between Rocky Mountain Power and Pleasant View City in an amount of \$14,500.45 for power to Well #4
(Presenter: Melinda Greenwood)
- 7:15 P.M. 6. Discussion, clarification and possible action on 2015 Employee Health Insurance Benefits. (Presenter: Mayor Mileski)
- 7:20 P.M. 7. Approve the Intermountain Employee Assistance Program Agreement for Employee Health Services (EAP). (Presenter: Melinda Greenwood)
- 7:25 P.M. 8. Approve the Cafeteria Plan Administrative Agreement. (Presenter: Melinda Greenwood)
- 7:30 P.M. 9. Discussion and approval of Resolution 2015-D adopting the budget for the fiscal year 2015-2016.
- 7:45 P.M. 10. Discussion and approval of Resolution 2015-E amending the budget for the fiscal year 2014-2015.
- 7:50 P.M. 11. Discussion and Possible Action on Amending the City Administrator's Contract
(Presenter: Mayor Mileski).
- 8:00 P.M. 12. Closed Meeting.
13. Action items from closed meeting.

Other Business

Adjournment

The City Council at their discretion may change the order and times of the agenda items.

In compliance with the Americans with Disabilities Act, persons needing auxiliary services for these meetings should call the Pleasant View City Office at 801-782-8529, at least 24 hours prior to the meeting.

City Council

June 9, 2015

Please Sign Roll

Ryan Barker

Darin Palmer

Ryan Hatch

Tyler Garner

Breyden Boydston

Jeff Hill

John Lane

Ethan Youngberg

Dylan Bohling

Dawson Paul

Terrie Stephenson



Office of the Governor

State of Utah

GARY R. HERBERT
Governor

SPENCER J. COX
Lieutenant Governor

May 5, 2015

Toby Mileski
520 W. Elberta Dr.
Pleasant View, UT 84414

Dear Toby Mileski:

On behalf of the citizens of the State of Utah, I congratulate you on your recent appointment to the Peace Officer Standards And Training Council. As you begin your service, I would like to address a few logistical matters.

We have prepared a handbook for members of the boards and commissions which may be found online at www.boards.utah.gov. Please take the time to review this handbook before your first meeting and refer to it frequently throughout your term of service. At the beginning of the handbook, Governor Herbert shares the core principles and beliefs that guide his personal commitment to service, as well as those who serve on his team:

- State taxpayers are our valued customers, and it is our responsibility to provide them with a well-run and efficient government;
- Although we may not always agree, we can work together with respect toward a common goal - the good of our State and its citizens, and
- At all times, government should be open, honest, accessible and accountable.

Please keep the Governor's initiatives in mind as you serve. I hope you find your service rewarding and enjoyable. If I can be of any help to you, please feel free to contact me.

Sincerely,

A handwritten signature in cursive script that reads "cherilyn".

Cherilyn Bradford
Director of Boards and Commissions
801-538-1525
cbradford@utah.gov

**MINUTES OF THE REGULAR MEETING OF THE
CITY COUNCIL OF PLEASANT VIEW CITY, UTAH**

May 26, 2015

The public meeting was held in the city office at 520 West Elberta Dr. in Pleasant View, Utah, commencing at 6:01 P.M.

MAYOR: Toby Mileski

COUNCILMEMBERS: Scott Boehme
Jerry Burns
Michael Humphreys
Steve Gibson
Tony Pitman

STAFF: Melinda Greenwood Laurie Hellstrom
Valerie Claussen Ryon Hadley
Tyson Jackson Jay Palmer

VISITORS: Terrie Stephenson Jeff Hill
Jason Allen Paul Dinsdale
Gary Horton

Pledge of Allegiance: Steve Gibson

Opening Prayer, Reading or Expression of Thought: Steve Gibson

Comments/Questions for the Mayor & Council for items not on the agenda.

Paul Dinsdale, Farr West City Councilmember, presented options for the 2700 N alignment and asked the council for feedback.

Consent Items:

Motion was made by CM Boehme to approve the consent item (minutes of May 12, 2015). 2nd by CM Pitman. Voting Aye: CM Boehme, CM Burns, CM Gibson, CM Pitman and CM Humphreys. Motion passed 5-0.

1. Skyline Drive Environmental presentation and update. (Presenter: Gary Horton)

Gary Horton (PEC): we are seeking approval for federal funding. We were denied approval for funding as a Categorical Exclusion. The environmental study has now gone to the level of an Environmental Assessment (EA) which is more documentation on why we selected what we did. It provides for more analysis and for a 20 year plan. Public input is documented and requires responses. Next March we should have the EA approved and signed. Jason Allen (PEC): the city would have had to pay a 6.4% match and this WACOG funding can count as the city's match.

2. Approval of the amended Local Transportation Funding Agreement by and between Weber County and Pleasant View City for an increase in the amount of \$350,000 for Skyline Drive Environmental Assessment. (Presenter: Mayor Mileski)

Melinda Greenwood: we are getting an increase of funding from WACOG for \$350K for a total of \$700K. We had talked about federal funding or switching to state funding and the benefits of federal funding outweighs state funding. Gary Horton: this fall we should have several alignments.

Motion was made by CM Humphreys to approve the Local Transportation Funding Agreement by and between Weber County and Pleasant View City for an increase in the amount of \$350,000 for Skyline Drive Environmental Assessment. 2nd by CM Burns. Voting Aye: CM Boehme, CM Burns, CM Gibson, CM Pitman and CM Humphreys. Motion passed 5-0.

3. The Station Phase 3 Adequate Facilities Determination. (Presenter: Valerie Claussen)

Canceled.

4. Award bid for the Public Works Parking Lot and Wash Out project. (Presenter: Melinda Greenwood)

Melinda Greenwood: Post Construction was the low bid at \$247K. We recommend awarding the bid to them which includes the black fencing option. CM Boehme: solid fencing should parallel the roads and the other two sides could be the black fencing. CM Pitman: the area needs to be dressed up. CM Burns: our campus is in mid-city and our standards need to be upgraded. Fencing options were discussed.

Motion was made by CM Burns to award the project to Post Construction within the parameters of constructing the parking lot, with exterior perimeter masonry fencing and interior black fencing and have staff bring back the final cost. 2nd by CM Pitman. Voting Aye: CM Boehme, CM Burns, CM Gibson, CM Pitman and CM Humphreys. Motion passed 5-0.

5. Approval of Resolution 2015-D acknowledging the State of Utah requirements for municipal wastewater planning programs. (Presenter: Tyson Jackson)

Tyson Jackson: this is required reporting and reviewed the report with the council.

Motion was made by CM Boehme to approve Resolution 2015-D acknowledging the State of Utah requirements for municipal wastewater planning programs. 2nd by CM Gibson. Roll call vote. Voting Aye: CM Boehme, CM Burns, CM Gibson, CM Pitman and CM Humphreys. Motion passed 5-0.

6. Approval of the purchase of plow/dump truck. (Presenter: Jay Palmer)

Jay Palmer: I recommend purchasing an all-wheel drive truck with an extended warranty from Rush Truck.

Motion was made by CM Humphreys to approve the purchase of the plow/dump truck from Rush Truck in the amount of \$156,793.66 with the extended warranty of \$4,640.00. 2nd by CM Pitman. Voting Aye: CM Boehme, CM Burns, CM Gibson, CM Pitman and CM Humphreys. Motion passed 5-0.

7. Discussion of road projects and maintenance. (Presenter: Jay Palmer)

Jay Palmer: I will be alternating projects every other year, an overlay one year and the next a surface chip seal. Once I have the roads plan I will bring this back to you.

8. Public hearing and possible action to adopt the budget for the fiscal year 2015-2016.

Motion was made by CM Boehme to go into a public hearing to consider adopting the budget for the fiscal year 2015-2016. 2nd by CM Burns. Voting Aye: CM Boehme, CM Burns, CM Gibson, CM Pitman and CM Humphreys. Motion passed 5-0.

Mayor Mileski asked for comments from the public. No comments were given.

Motion was made by CM Boehme to end the public hearing. 2nd by CM Gibson. Voting Aye: CM Boehme, CM Burns, CM Gibson, CM Pitman and CM Humphreys. Motion passed 5-0.

The city council discussed the budget and changes.

9. Public hearing and possible action to amend the budget for the fiscal year 2014-2015.

Motion was made by CM Humphreys to go into a public hearing to consider amending the budget for the fiscal year 2014-2015. 2nd by CM Burns. Voting Aye: CM Boehme, CM Burns, CM Gibson, CM Pitman and CM Humphreys. Motion passed 5-0.

Mayor Mileski asked for comments from the public. No comments were given.

Motion was made by CM Burns to end the public hearing. 2nd by CM Pitman. Voting Aye: CM Boehme, CM Burns, CM Gibson, CM Pitman and CM Humphreys. Motion passed 5-0.

10. Discussion and possible action on 2015 Employee Health Insurance Benefit Options (Presenter: Melinda Greenwood)

The council discussed the health insurance benefits options during the budget discussion. The council chose Option B: the employees pay half the cost of the 4.5% increase in health insurance, add Flex Spending, and add Employee Assistance Program (EAP).

11. Closed Meeting.

Motion was made by CM Humphreys to go into the closed meeting to discuss the character and professional competence of an individual. 2nd by CM Burns. Roll call vote. Voting Aye: CM Boehme, CM Burns, CM Gibson, CM Humphreys, and CM Marker. Motion passed 5-0.

Mayor Mileski signed a sworn statement affirming the reason for the closed meeting was to discuss the character and professional competence of an individual.

Motion was made by CM Burns to end the closed meeting. 2nd by CM Pitman. Voting Aye: CM Boehme, CM Burns, CM Gibson, CM Humphreys, and CM Marker. Motion passed 5-0.

12. Action items from closed meeting.

No action items taken.

OTHER BUSINESS:

Mayor Mileski: get your Founder's Day information in. Heads up-North Ogden City was told by Weber County that they are dumping too much storm water into the canal and not retaining any of it.

Adjournment: 10:51 P.M.

DRAFT

**MINUTES OF THE CLOSED MEETING OF THE
CITY COUNCIL OF PLEASANT VIEW CITY, UTAH**

May 26, 2015

MAYOR: Toby Mileski

COUNCILMEMBERS: Scott Boehme
Jerry Burns
Steve Gibson
Michael Humphreys
Tony Pitman

The public meeting was held in the city office at 520 West Elberta Dr. in Pleasant View, Utah, commencing at 9:30 P.M.

BUSINESS:

1. Closed Meeting – Discuss the character and professional competence of individuals.

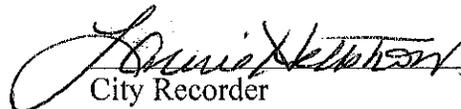
Motion was made by CM Humphreys to go into the closed meeting to discuss the character and professional competence of individuals. 2nd by CM Burns. Voting Aye: CM Boehme, CM Burns, CM Gibson, CM Humphreys, and CM Pitman. Motion passed 5-0.

Pursuant to Utah Code Annotated, Section 52-4-206, I, Toby Mileski, do solemnly swear that the sole purpose for closing the meeting dated May 26, 2015 was to discuss the character and professional competence of individuals.

Dated this 3 day of June, 2015


Mayor, Pleasant View City

Subscribed and sworn to before me this 3 day of June, 2015


City Recorder

Motion was made by CM Burns to end the closed meeting. 2nd by CM Pitman. Voting Aye: CM Boehme, CM Burns, CM Gibson, CM Humphreys, and CM Pitman. Motion passed 5-0.

Adjournment: 10:30 P.M.

**MINUTES OF THE REGULAR MEETING OF THE
CITY COUNCIL OF PLEASANT VIEW CITY, UTAH**

June 4, 2015

The public meeting was held in the city office at 520 West Elberta Dr. in Pleasant View, Utah, commencing at 9:04 A.M.

MAYOR: Toby Mileski (absent)

COUNCILMEMBERS: Scott Boehme (absent)
Jerry Burns
Michael Humphreys (absent)
Steve Gibson
Tony Pitman

STAFF: Melinda Greenwood Laurie Hellstrom
Valerie Claussen Ryon Hadley
Tyson Jackson Jay Palmer
Heather Gale Corey Clark
Allison Christensen

VISITORS: Becky Stokes Emily Devries
Corbin Charlesworth Stockton Short
Cannon Devries Spencer Short
Logan Payne

1. Founder's Day Planning Meeting.

Preparations for the June 27th Founder's Day Celebration was discussed.

Adjournment: 10:24 A.M.

RESOLUTION NO. 2014- F

A RESOLUTION OF THE PLEASANT VIEW CITY COUNCIL SUPPORTING NORTH VIEW FIRE DISTRICT'S RECOMMENDATION OF A TEMPORARY RESTRICTION ON FIREWORKS AND OPEN FIRES ABOVE THE OGDEN BRIGHAM CANAL FOR THE 2014 FIRE SEASON.

WHEREAS North View Fire District has determined a higher than usual fire danger exists this season due to a lack of typical precipitation, high temperatures, low humidity and dry vegetation, and

WHEREAS North View Fire District has approached Pleasant View City and asked for our support in proactive and preemptive fire prevention efforts, and

WHEREAS North View Fire District recommends that fireworks and open fires temporarily not be allowed above a certain elevation and within particular terrain, and

WHEREAS North View Fire District recommends there be a temporary restriction of fireworks and open fires within the City on all areas above the Ogden Brigham Canal for this season, and

WHEREAS the City desires to support North View Fire District and be proactive in limiting fire hazards and the potential loss of homes, structures, land and life,

NOW, THEREFORE, be it resolved by the Pleasant View City Council the following:

1. There shall be no fireworks allowed during the 2014 fireworks season within the City limits above the Ogden Brigham Canal.
2. There shall be no open fires within the City limits above the Ogden Brigham Canal except in approved fire pits and improved campgrounds, with the restriction in place through October 1, 2014.
3. The Pleasant View Police Department will be supportive of this temporary restriction and make efforts while on patrol to enforce this temporary injunction.
4. In unrestricted areas, residents are encouraged to use safety guidelines below for fireworks discharge:
 - a. Have an adult present.
 - b. Use only outdoors in a clear space of at least 20-30 feet, and away from vehicles and buildings.
 - c. Have a hose and bucket of water ready.
 - d. Spectators should keep a safe distance from fireworks.



Insurance Coverage General Term Sheet

The proposed term sheet will be governed by your Trust policy terms and conditions.

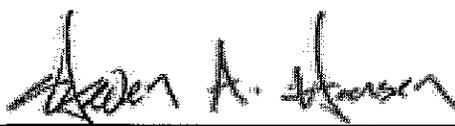
1. Insured: Pleasant View City
2. Coverage Type: Liability, Property, and Auto Physical Damage
3. Coverage Term: 7/1/15 to 7/1/18, annual anniversary at 7/1/16 and 7/1/17
4. 2015 Liability Premium: \$78,475
5. 2015 Property Premium: per current rate and statement of values
6. 2015 Auto Physical Damage Premium: per current rate and schedule
7. 3 year rate guarantee applies to liability and property program, subject to terms of rate guarantee
8. Pleasant View City retains the right to any rate reductions offered by the Trust during policy term

Order to bind insurance coverage:

Approved By	Date
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Name, Title

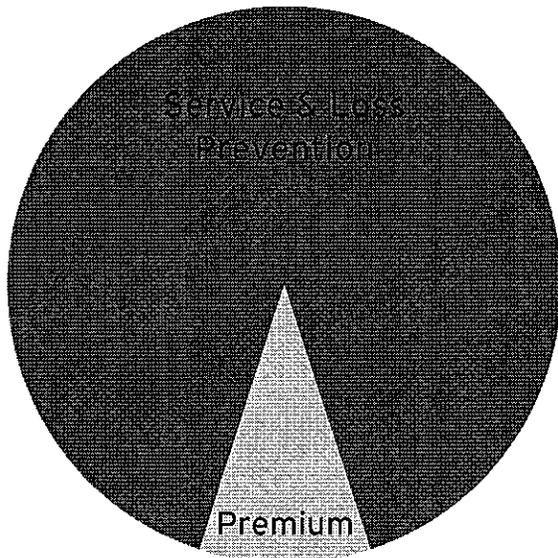
Federal Tax ID#	Unemployment ID#	
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	6.1.15
Steven A. Hansen CEO	Date

PLEASANT VIEW CITY

PHILOSOPHY

We believe the best way to handle a claim is to prevent it.



● Service & Loss Prevention

- eCarma Loss Analysis & Dashboards
- On-site Risk Assessments
- OSHA Compliance
- On-site Entity Specific Training
- Regional Training
- Webinars / e-Training
- Motor Vehicle Record Checks
- MyTrust Mobile App
- Trust Insider
- TAP Grant (5% if applicable)

● Premium

- Coverage

2015 General Liability			
Driving Factors	Previous	Current	Difference
Current Loss Ratio	0%	252%	252%
3-Year Loss Ratio	29%	110%	81%
Limit Options	Limit	Premium	Difference
Current	\$2M	\$78,475	12%
Recommended	\$5M	\$87,486	11%

* Property/Auto Rates: 0% Increase. Premiums Based on Total Insured Value

** Dividend: \$7,013 (to be paid July 1st) | TAP Grant: \$3,923 (if completed)

KEY QUESTIONS

1. Do you leverage the Trust's loss prevention services?
2. What additional support would be helpful?





City Council

STAFF REPORT

AGENDA ITEM
4

TO: Honorable Mayor and City Council

FROM: Valerie Claussen, MPA, AICP
Assistant City Administrator
vclaussen@pleasantviewcity.com or (801) 827-0468

MEETING DATE: June 9, 2015

SUBJECT: Discussion and Possible Action on the lease agreement for the Verizon cell tower located at 520 West Elberta Dr (TON: 17-059-0004).

RECOMMENDATION

Move to **approve** the land lease agreement and Memorandum of Understanding with Verizon Wireless (VAW) LLC for the cell tower and associated equipment located at the City's Offices, 520 W Elberta Dr, and authorize the mayor's signature to any necessary documents.

BACKGROUND

Planning Commission Approval

On May 7, 2015, the Planning Commission approved, CUP 15-013, for a cell tower site (and associated equipment) to be located at City Offices. As conditioned, the proposal met the standards established in City Code, and the applicant's next step with the City is the approval of a land lease agreement.

Lease Provisions

The City Attorney reviewed the contract and provided comment that the applicant fully addressed. Engineering also reviewed the associated legal description attachments and found them to be appropriately portraying the proposed lease and easement areas.

Term of Contract

The contract consists of provisions regarding length, an initial 5 year term with four more 5 year extensions. Additional extensions are for another 5 years at 5 year increments for another 25 years, unless otherwise terminated by either party.

Legal Description and Exhibits

The lease area and associated easements are included in the contract.

Standard Other Items

Typical contract provisions are found, such as notices, successors and assigns, default and remedy provisions. Specific to cell tower land leases are the terms for removal of the structure at the expiration of the lease and interference.

Projected Lease Revenues

With an annual rental increase of a 102% the following table lists the anticipated lease revenues over the life of the initial lease, which is 25 years.

Lease Year	Year	Lease Revenue
1	2015	\$ 14,000.00
2	2016	\$ 14,280.00
3	2017	\$ 14,565.60
4	2018	\$ 14,856.91
5	2019	\$ 15,154.05
6	2020	\$ 15,457.13
7	2021	\$ 15,766.27
8	2022	\$ 16,081.60
9	2023	\$ 16,403.23
10	2024	\$ 16,731.30
11	2025	\$ 17,065.92
12	2026	\$ 17,407.24
13	2027	\$ 17,755.39
14	2028	\$ 18,110.49
15	2029	\$ 18,472.70
16	2030	\$ 18,842.16
17	2031	\$ 19,219.00
18	2032	\$ 19,603.38
19	2033	\$ 19,995.45
20	2034	\$ 20,395.36
21	2035	\$ 20,803.26
22	2036	\$ 21,219.33
23	2037	\$ 21,643.72
24	2038	\$ 22,076.59
25	2039	\$ 22,518.12
TOTAL		\$ 448,424.20

Memorandum of Understanding

Verizon Wireless uses a Memorandum of Understanding (MOU) that will be recorded on the property that indicates that they have a land lease agreement with the City, that they are requesting to also be executed in conjunction with the lease.

ATTACHMENTS

- 1) Land Lease Agreement & MOU

LAND LEASE AGREEMENT

This Agreement, made this ____ day of _____, 201__, between Pleasant View City, a municipal corporation, with its principal offices located at 520 West Elberta Drive, Pleasant View, Utah 84414, hereinafter designated LESSOR and Verizon Wireless (VAW) LLC d/b/a Verizon Wireless, with its principal office located at One Verizon Way, Mail Stop 4AW100, Basking Ridge, New Jersey 07920 (telephone number 866-862-4404), hereinafter designated LESSEE. The LESSOR and LESSEE are at times collectively referred to hereinafter as the "Parties" or individually as the "Party".

1. PREMISES. LESSOR hereby leases to LESSEE a portion of that certain parcel of property (the entirety of LESSOR's property is referred to hereinafter as the Property), located at 520 West Elberta Drive, Pleasant View, County of Weber, State of Utah, and being described as a 35' by 35' parcel containing 1,225 square feet (the "Land Space"), together with the non-exclusive right (the "Rights of Way") for ingress and egress, seven (7) days a week twenty-four (24) hours a day, on foot or motor vehicle, including trucks over or along a twelve (12') foot wide right-of-way extending from the nearest public right-of-way, 500 West Street, to the Land Space, and for the installation and maintenance of utility wires, poles, cables, conduits, and pipes over, under, or along one or more rights of way from the Land Space, said Land Space and Rights of Way (hereinafter collectively referred to as the "Premises") being substantially as described herein in Exhibit "A" attached hereto and made a part hereof.

2. SURVEY. LESSOR also hereby grants to LESSEE the right to survey the Property and the Premises, and said survey shall then become Exhibit "B" which shall be attached hereto and made a part hereof, and shall control in the event of boundary and access discrepancies between it and Exhibit "A". Cost for such work shall be borne by the LESSEE.

3. TERM; RENTAL.

a. This Agreement shall be effective as of the date of execution by both Parties, provided, however, the initial term shall be for five (5) years and shall commence on the Commencement Date (as hereinafter defined) at which time rental payments for the first year of the initial term shall commence and be due at a total annual rental of \$14,400.00 to be paid in equal monthly installments on the first day of the month, in advance, to LESSOR or to such other person, firm or place as LESSOR may, from time to time, designate in writing at least thirty (30) days in advance of any rental payment date by notice given in accordance with Paragraph 23 below. The Agreement shall commence based upon the date LESSEE commences installation of the equipment on the Premises. In the event the date LESSEE commences installation of the equipment on the Premises falls between the 1st and 15th of the month, the Agreement shall commence on the 1st of that month and if the date installation commences falls between the 16th and 31st of the month, then the Agreement shall commence on the 1st day of the following month (either the "Commencement Date"). LESSOR and LESSEE agree that they shall acknowledge in writing the Commencement Date. LESSOR and LESSEE acknowledge and agree that initial rental payment(s) shall not actually be sent by LESSEE until thirty (30) days after a written acknowledgement confirming the Commencement Date. By way of

illustration of the preceding sentence, if the Commencement Date is January 1 and the written acknowledgement confirming the Commencement Date is dated January 14, LESSEE shall send to the LESSOR the rental payments for January 1 and February 1 by February 13.

Upon agreement of the Parties, LESSEE may pay rent by electronic funds transfer and in such event, LESSOR agrees to provide to LESSEE bank routing information for such purpose upon request of LESSEE.

4. EXTENSIONS. This Agreement shall automatically be extended for four (4) additional five (5) year terms unless LESSEE terminates it at the end of the then current term by giving LESSOR written notice of the intent to terminate at least six (6) months prior to the end of the then current term.

5. ANNUAL RENTAL INCREASES. The annual rental for the second (2nd) year of the initial term and for each year thereafter including any and all extension terms shall be equal to 102% of the annual rental payable with respect to the immediately preceding year.

6. ADDITIONAL EXTENSIONS. If at the end of the fourth (4th) five (5) year extension term this Agreement has not been terminated by either Party by giving to the other written notice of an intention to terminate it at least three (3) months prior to the end of such term, this Agreement shall continue in force upon the same covenants, terms and conditions for a further term of five (5) years and for five (5) year terms thereafter until terminated by either Party by giving to the other written notice of its intention to so terminate at least three (3) months prior to the end of such term. Annual rental for each such additional five (5) year term shall be equal to the annual rental payable with respect to the immediately preceding five (5) year term. The initial term and all extensions shall be collectively referred to herein as the "Term".

7. [INTENTIONALLY DELETED].

8. USE; GOVERNMENTAL APPROVALS. LESSEE shall use the Premises for the purpose of constructing, maintaining, repairing and operating a communications facility and uses incidental thereto. A security fence consisting of chain link construction or similar but comparable construction may be placed around the perimeter of the Premises at the discretion of LESSEE (not including the access easement). All improvements, equipment, antennas and conduits shall be at LESSEE's expense and their installation shall be at the discretion and option of LESSEE. LESSEE shall have the right to replace, repair, add or otherwise modify its utilities, equipment, antennas and/or conduits or any portion thereof and the frequencies over which the equipment operates, whether the equipment, antennas, conduits or frequencies are specified or not on any exhibit attached hereto, during the Term. It is understood and agreed that LESSEE's ability to use the Premises is contingent upon its obtaining after the execution date of this Agreement all of the certificates, permits and other approvals (collectively the "Governmental Approvals") that may be required by any Federal, State or Local authorities as well as satisfactory soil boring tests which will permit LESSEE use of the Premises as set forth above. LESSOR shall cooperate with LESSEE in its effort to obtain such approvals and shall take no action which would adversely affect the status of the Property with respect to the proposed use thereof by LESSEE. In the event

that (i) any of such applications for such Governmental Approvals should be finally rejected; (ii) any Governmental Approval issued to LESSEE is canceled, expires, lapses, or is otherwise withdrawn or terminated by governmental authority; (iii) LESSEE determines that such Governmental Approvals may not be obtained in a timely manner; (iv) LESSEE determines that any soil boring tests are unsatisfactory; (v) LESSEE determines that the Premises is no longer technically compatible for its use, or (vi) LESSEE, in its sole discretion, determines that the use of the Premises is obsolete or unnecessary, LESSEE shall have the right to terminate this Agreement. Notice of LESSEE's exercise of its right to terminate shall be given to LESSOR in writing by certified mail, return receipt requested, and shall be effective upon the mailing of such notice by LESSEE, or upon such later date as designated by LESSEE. All rentals paid to said termination date shall be retained by LESSOR. Upon such termination, this Agreement shall be of no further force or effect except to the extent of the representations, warranties and indemnities made by each Party to the other hereunder. Otherwise, the LESSEE shall have no further obligations for the payment of rent to LESSOR.

9. INDEMNIFICATION. Subject to Paragraph 10 below, each Party shall indemnify and hold the other harmless against any claim of liability or loss from personal injury or property damage resulting from or arising out of the negligence or willful misconduct of the indemnifying Party, its employees, contractors or agents, except to the extent such claims or damages may be due to or caused by the negligence or willful misconduct of the other Party, or its employees, contractors or agents.

10. INSURANCE.

a. Notwithstanding the indemnity in Paragraph 9, the Parties hereby waive and release any and all rights of action for negligence against the other which may hereafter arise on account of damage to the Premises or to the Property, resulting from any fire, or other casualty of the kind covered by standard fire insurance policies with extended coverage, regardless of whether or not, or in what amounts, such insurance is now or hereafter carried by the Parties, or either of them. These waivers and releases shall apply between the Parties and they shall also apply to any claims under or through either Party as a result of any asserted right of subrogation. All such policies of insurance obtained by either Party concerning the Premises or the Property shall waive the insurer's right of subrogation against the other Party.

b. LESSEE will maintain at its own cost;

- i. Commercial General Liability insurance with limits not less than \$1,000,000 for injury to or death of one or more persons in any one occurrence and \$500,000 for damage or destruction to property in any one occurrence.
- ii. Commercial Auto Liability insurance on all owned, non-owned and hired automobiles with a minimum combined limit of not less than one million (\$1,000,000) per occurrence.

- iii. Workers Compensation insurance providing the statutory benefits and not less than one million (\$1,000,000) of Employers Liability coverage.

LESSEE will include the LESSOR as an additional insured on the Commercial General Liability and Auto Liability policies.

11. LIMITATION OF LIABILITY. Except for indemnification pursuant to Paragraphs 9 and 29, neither Party shall be liable to the other, or any of their respective agents, representatives, employees for any lost revenue, lost profits, loss of technology, rights or services, incidental, punitive, indirect, special or consequential damages, loss of data, or interruption or loss of use of service, even if advised of the possibility of such damages, whether under theory of contract, tort (including negligence), strict liability or otherwise.

12. ANNUAL TERMINATION. Notwithstanding anything to the contrary contained herein, provided LESSEE is not in default hereunder beyond applicable notice and cure periods, LESSEE shall have the right to terminate this Agreement upon the annual anniversary of the Commencement Date provided that three (3) months prior notice is given to LESSOR.

13. INTERFERENCE. LESSEE agrees to install equipment of the type and frequency which will not cause harmful interference which is measurable in accordance with then existing industry standards to any equipment of LESSOR or other lessees of the Property which existed on the Property prior to the date this Agreement is executed by the Parties. In the event any after-installed LESSEE's equipment causes such interference, and after LESSOR has notified LESSEE in writing of such interference, LESSEE will take all commercially reasonable steps necessary to correct and eliminate the interference, including but not limited to, at LESSEE's option, powering down such equipment and later powering up such equipment for intermittent testing. The parties understand this facility is located in the vicinity of a police department. If any interference with the operations of public safety equipment that affect the health, safety and welfare of City residents, LESSEE will immediately remedy the interference. The parties have all available remedies at law and equity under this paragraph.

14. REMOVAL AT END OF TERM. LESSEE shall, upon expiration of the Term, or within ninety (90) days after any earlier termination of the Agreement, remove its building(s), antenna structure(s) (except footings), equipment, conduits, fixtures and all personal property and restore the Premises to its original condition, reasonable wear and tear and casualty damage excepted. LESSOR agrees and acknowledges that all of the equipment, conduits, fixtures and personal property of LESSEE shall remain the personal property of LESSEE and LESSEE shall have the right to remove the same at any time during the Term, whether or not said items are considered fixtures and attachments to real property under applicable Laws (as defined in Paragraph 33 below). If such time for removal causes LESSEE to remain on the Premises after termination of this Agreement, LESSEE shall pay rent at the then existing monthly rate or on the existing monthly pro-rata basis if based upon a longer payment term, until such time as the removal of the building, antenna structure, fixtures and all personal property are completed.

15. HOLDOVER. LESSEE has no right to retain possession of the Premises or any part thereof beyond the expiration of that removal period set forth in Paragraph 14 herein, unless the Parties are negotiating a new lease or lease extension in good faith. In the event that the Parties are not in the process of negotiating a new lease or lease extension in good faith, LESSEE holds over in violation of Paragraph 14 and this Paragraph 15, the rent then in effect payable from and after the time of the expiration or earlier removal period set forth in Paragraph 14 shall be equal to 150% of the rent applicable during the month immediately preceding such expiration or earlier termination.

16. [INTENTIONALLY DELETED].

17. RIGHTS UPON SALE. Should LESSOR, at any time during the term of this Agreement, decide to sell all or any part of the Property to a purchaser other than LESSEE, such sale shall be under and subject to this Agreement and LESSEE's rights hereunder, and any sale by LESSOR of the portion of this Property underlying the right-of-way herein granted shall be under and subject to the right of LESSEE in and to such right-of-way.

18. QUIET ENJOYMENT. LESSOR covenants that LESSEE, on paying the rent and performing the covenants herein, shall peaceably and quietly have, hold and enjoy the Premises.

19. TITLE. LESSOR represents and warrants to LESSEE as of the execution date of this Agreement, and covenants during the Term that LESSOR is seized of good and sufficient title and interest to the Property and has full authority to enter into and execute this Agreement. LESSOR further covenants during the Term that there are no liens, judgments or impediments of title on the Property, or affecting LESSOR's title to the same and that there are no covenants, easements or restrictions which prevent or adversely affect the use or occupancy of the Premises by LESSEE as set forth above.

20. INTEGRATION. It is agreed and understood that this Agreement contains all agreements, promises and understandings between LESSOR and LESSEE and that no verbal or oral agreements, promises or understandings shall be binding upon either LESSOR or LESSEE in any dispute, controversy or proceeding at law, and any addition, variation or modification to this Agreement shall be void and ineffective unless made in writing signed by the Parties or in a written acknowledgment in the case provided in Paragraph 3. In the event any provision of the Agreement is found to be invalid or unenforceable, such finding shall not affect the validity and enforceability of the remaining provisions of this Agreement. The failure of either Party to insist upon strict performance of any of the terms or conditions of this Agreement or to exercise any of its rights under the Agreement shall not waive such rights and such Party shall have the right to enforce such rights at any time and take such action as may be lawful and authorized under this Agreement, in law or in equity.

21. GOVERNING LAW. This Agreement and the performance thereof shall be governed, interpreted, construed and regulated by the Laws of the State in which the Property is located. The parties agree that in the event of litigation, jurisdiction and venue will be in the 2nd District Court of Weber County, Ogden, Utah.

22. ASSIGNMENT. This Agreement may be sold, assigned or transferred by the LESSEE without any approval or consent of the LESSOR to the LESSEE's principal, affiliates, subsidiaries of its principal or to any entity which acquires all or substantially all of LESSEE's assets in the market defined by the Federal Communications Commission in which the Property is located by reason of a merger, acquisition or other business reorganization. As to other parties, this Agreement may not be sold, assigned or transferred without the written consent of the LESSOR, which such consent will not be unreasonably withheld, delayed or conditioned. No change of stock ownership, partnership interest or control of LESSEE or transfer upon partnership or corporate dissolution of LESSEE shall constitute an assignment hereunder. LESSEE may sublet the Premises within its sole discretion, upon notice to LESSOR. Any sublease that is entered into by LESSEE shall be subject to the provisions of this Agreement and shall be binding upon the successors, assigns, heirs and legal representatives of the respective Parties hereto.

23. NOTICES. All notices hereunder must be in writing and shall be deemed validly given if sent by certified mail, return receipt requested or by commercial courier, provided the courier's regular business is delivery service and provided further that it guarantees delivery to the addressee by the end of the next business day following the courier's receipt from the sender, addressed as follows (or any other address that the Party to be notified may have designated to the sender by like notice):

LESSOR: Pleasant View City
520 West Elberta Drive
Pleasant View, Utah 84414
Telephone: (801) 782-8529

LESSEE: Verizon Wireless (VAW) LLC
d/b/a Verizon Wireless
180 Washington Valley Road
Bedminster, New Jersey 07921
Attention: Network Real Estate

Notice shall be effective upon actual receipt or refusal as shown on the receipt obtained pursuant to the foregoing.

24. SUCCESSORS. This Agreement shall extend to and bind the heirs, personal representative, successors and assigns of the Parties hereto.

25. [INTENTIONALLY DELETED].

26. RECORDING. LESSOR agrees to execute a Memorandum of this Agreement which LESSEE may record with the appropriate recording officer. The date set forth in the Memorandum of Lease is for recording purposes only and bears no reference to commencement of either the Term or rent payments.

27. DEFAULT.

a. In the event there is a breach by LESSEE with respect to any of the provisions of this Agreement or its obligations under it, including the payment of rent, LESSOR shall give LESSEE written notice of such breach. After receipt of such written notice, LESSEE shall have fifteen (15) days in which to cure any monetary breach and thirty (30) days in which to cure any non-monetary breach, provided LESSEE shall have such extended period as may be required beyond the thirty (30) days if the nature of the cure is such that it reasonably requires more than thirty (30) days and LESSEE commences the cure within the thirty (30) day period and thereafter continuously and diligently pursues the cure to completion, except in regards to issues with interference as described in Paragraph 13 that would affect public safety.

b. In the event there is a breach by LESSOR with respect to any of the provisions of this Agreement or its obligations under it, LESSEE shall give LESSOR written notice of such breach. After receipt of such written notice, LESSOR shall have thirty (30) days in which to cure any such breach, provided LESSOR shall have such extended period as may be required beyond the thirty (30) days if the nature of the cure is such that it reasonably requires more than thirty (30) days and LESSOR commences the cure within the thirty (30) day period and thereafter continuously and diligently pursues the cure to completion. LESSEE may not maintain any action or effect any remedies for default against LESSOR unless and until LESSOR has failed to cure the breach within the time periods provided in this Paragraph. Notwithstanding the foregoing to the contrary, it shall be a default under this Agreement if LESSOR fails, within five (5) days after receipt of written notice of such breach, to perform an obligation required to be performed by LESSOR if the failure to perform such an obligation interferes with LESSEE's ability to conduct its business on the Property, except regarding issues of public health, safety and welfare; provided, however, that if the nature of LESSOR's obligation is such that more than five (5) days after such notice is reasonably required for its performance, then it shall not be a default under this Agreement if performance is commenced within such five (5) day period and thereafter diligently pursued to completion. Except regarding issues of public health, safety and welfare.

28. REMEDIES. Upon a default, the non-defaulting Party may at its option (but without obligation to do so), perform the defaulting Party's duty or obligation on the defaulting Party's behalf, including but not limited to the obtaining of reasonably required insurance policies. The costs and expenses of any such performance by the non-defaulting Party shall be due and payable by the defaulting Party upon invoice therefor. In the event of a default by either Party with respect to a material provision of this Agreement, without limiting the non-defaulting Party in the exercise of any right or remedy which the non-defaulting Party may have by reason of such default, the non-defaulting Party may terminate the Agreement and/or pursue any remedy now or hereafter available to the non-defaulting Party under the Laws or judicial decisions of the state in which the Premises are located; provided, however, LESSOR shall use reasonable efforts to mitigate its damages in connection with a default by LESSEE.

29. ENVIRONMENTAL.

a. LESSOR will be responsible for all obligations of compliance with any and all environmental and industrial hygiene laws, including any regulations, guidelines, standards, or policies of any governmental authorities regulating or imposing standards of liability or standards of conduct with regard to any environmental or industrial hygiene conditions or concerns as may now or at any time hereafter be in effect, that are or were in any way related to activity now conducted in, on, or in any way related to the Property, unless such conditions or concerns are caused by the specific activities of LESSEE in the Premises.

b. LESSOR shall hold LESSEE harmless and indemnify LESSEE from and assume all duties, responsibility and liability at LESSOR's sole cost and expense, for all duties, responsibilities, and liability (for payment of penalties, sanctions, forfeitures, losses, costs, or damages) and for responding to any action, notice, claim, order, summons, citation, directive, litigation, investigation or proceeding which is in any way related to: a) failure to comply with any environmental or industrial hygiene law, including without limitation any regulations, guidelines, standards, or policies of any governmental authorities regulating or imposing standards of liability or standards of conduct with regard to any environmental or industrial hygiene concerns or conditions as may now or at any time hereafter be in effect, unless such non-compliance results from conditions caused by LESSEE; and b) any environmental or industrial hygiene conditions arising out of or in any way related to the condition of the Property or activities conducted thereon, unless such environmental conditions are caused by LESSEE.

30. CASUALTY. In the event of damage by fire or other casualty to the Premises that cannot reasonably be expected to be repaired within forty-five (45) days following same or, if the Property is damaged by fire or other casualty so that such damage may reasonably be expected to disrupt LESSEE's operations at the Premises for more than forty-five (45) days, then LESSEE may, at any time following such fire or other casualty, provided LESSOR has not completed the restoration required to permit LESSEE to resume its operation at the Premises, terminate this Agreement upon fifteen (15) days prior written notice to LESSOR. Any such notice of termination shall cause this Agreement to expire with the same force and effect as though the date set forth in such notice were the date originally set as the expiration date of this Agreement and the Parties shall make an appropriate adjustment, as of such termination date, with respect to payments due to the other under this Agreement. Notwithstanding the foregoing, the rent shall abate during the period of repair following such fire or other casualty in proportion to the degree to which LESSEE's use of the Premises is impaired.

31. [INTENTIONALLY DELETED].

32. SUBMISSION OF AGREEMENT/PARTIAL INVALIDITY/AUTHORITY. The submission of this Agreement for examination does not constitute an offer to lease the Premises and this Agreement becomes effective only upon the full execution of this Agreement by the Parties. If any provision herein is invalid, it shall be considered deleted from this Agreement and shall not invalidate the remaining provisions of this Agreement. Each of the Parties hereto warrants to the other that the person or persons executing this Agreement on behalf of such Party

has the full right, power and authority to enter into and execute this Agreement on such Party's behalf and that no consent from any other person or entity is necessary as a condition precedent to the legal effect of this Agreement.

33. APPLICABLE LAWS. During the Term, LESSOR shall maintain the Property in compliance with all applicable laws, rules, regulations, ordinances, directives, covenants, easements, zoning and land use regulations, and restrictions of record, permits, building codes, and the requirements of any applicable fire insurance underwriter or rating bureau, now in effect or which may hereafter come into effect (including, without limitation, the Americans with Disabilities Act and laws regulating hazardous substances) (collectively "Laws"). LESSEE shall, in respect to the condition of the Premises and at LESSEE's sole cost and expense, comply with (a) all Laws relating solely to LESSEE's specific and unique nature of use of the Premises (other than general office use); and (b) all building codes requiring modifications to the Premises due to the improvements being made by LESSEE in the Premises.

34. SURVIVAL. The provisions of the Agreement relating to indemnification from one Party to the other Party shall survive any termination or expiration of this Agreement. Additionally, any provisions of this Agreement which require performance subsequent to the termination or expiration of this Agreement shall also survive such termination or expiration.

35. CAPTIONS. The captions contained in this Agreement are inserted for convenience only and are not intended to be part of the Agreement. They shall not affect or be utilized in the construction or interpretation of the Agreement.

IN WITNESS WHEREOF, the Parties hereto have set their hands and affixed their respective seals the day and year first above written.

LESSOR: Pleasant View City, a municipal corporation

By: _____
Name: _____
Title: _____
Date: _____

LESSEE: Verizon Wireless (VAW) LLC
d/b/a Verizon Wireless

By: _____
Name: Rick Goldschmidt
Title: Executive Director - Network
Date: _____

EXHIBIT "A" (Page 1 of 3)
Legal Description

The land referred to herein is situated in the County of Weber, State of Utah, and is described as follows:

Part of Section 30, Township 7 North, Range 1 West, Salt Lake Base and Meridian, U.S. Survey: Beginning at a point North 89°20'09" West 490.58 feet along the Section line and South 0°54'44" West 66.00 feet from the Southeast corner of said Section 10, thence West 1010 feet to the Southwest corner of Parkview Estates No. 1, said point is on the South line of 3500 North Street as dedicated in said Parkview Estates, thence South 00°32' West 526.00 feet, more or less, to the North line of Elberta Drive, thence South 77° East 1030 feet, more or less, to a point South of beginning, thence North 00° 32' East 794 feet, more or less, to the point of beginning.

Tax ID: 17-059-0004

EXHIBIT "A" (Page 2 of 3)
Description of Premises

VERIZON WIRELESS LEASE SITE DESCRIPTION:

LOCATED IN THE NORTHEAST QUARTER OF SECTION 30, TOWNSHIP 7 NORTH, RANGE 1 WEST, SALT LAKE BASE AND MERIDIAN, WEBER COUNTY, STATE OF UTAH, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT LOCATED NORTH 89°34'48" WEST 786.15 FEET ALONG SECTION LINE AND SOUTH 483.36 FEET FROM THE NORTHEAST CORNER OF SECTION 30, TOWNSHIP 7 NORTH, RANGE 1 WEST, SALT LAKE BASE AND MERIDIAN AND RUNNING THENCE SOUTH 89°32'23" EAST 35.00 FEET; THENCE SOUTH 00°27'37" WEST 35.00 FEET; THENCE NORTH 89°32'23" WEST 35.00 FEET; THENCE NORTH 00°27'37" EAST 35.00 FEET TO THE POINT OF BEGINNING.

CONTAINS: 1225 SQ. FT. OR 0.028 ACRES, MORE OR LESS, (AS DESCRIBED).

VERIZON WIRELESS ACCESS AND UTILITY EASEMENT DESCRIPTION:

A 12 FOOT WIDE ACCESS AND UTILITY EASEMENT FOR THE PURPOSE OF INGRESS AND EGRESS, AND INSTALLING UNDERGROUND UTILITIES, BEING 6 FEET ON EACH SIDE OF THE FOLLOWING DESCRIBED CENTERLINE:

BEGINNING AT A POINT ON THE EAST LINE OF THE VERIZON WIRELESS LEASE AREA, SAID POINT BEING NORTH 89°34'48" WEST 751.29 FEET ALONG SECTION LINE AND SOUTH 500.88 FEET FROM THE NORTHEAST CORNER OF SECTION 30, TOWNSHIP 7 NORTH, RANGE 1 WEST, SALT LAKE BASE AND MERIDIAN AND RUNNING THENCE SOUTH 89°38'47" EAST 7.02 FEET; SOUTH 00°27'37" WEST 11.51 FEET; THENCE NORTH 89°32'23" WEST 7.02 FEET; THENCE SOUTH 89°32'23" EAST 7.02 FEET RETRACING THE PREVIOUS CALL; THENCE NORTH 00°27'37" EAST 61.03 FEET; THENCE SOUTH 89°32'23" EAST 250.47 FEET, MORE OR LESS, TO EAST LINE OF GRANTOR'S LAND BEING INSIDE THE RIGHT-OF-WAY OF 500 WEST STREET AND TERMINATING.

CONTAINS: 0.088 ACRES, MORE OR LESS, (AS DESCRIBED).

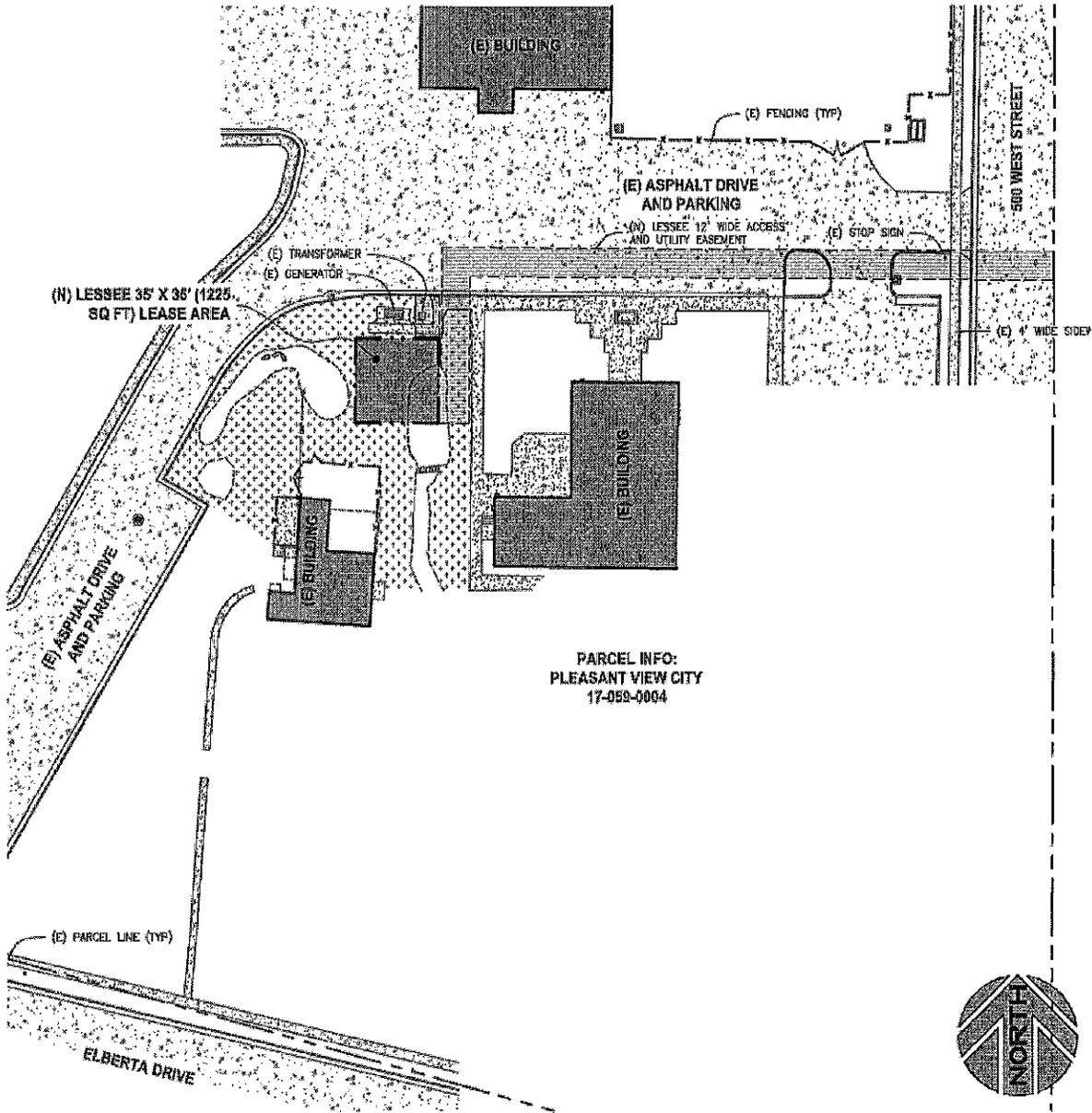
VERIZON WIRELESS / ROCKY MOUNTAIN POWER UTILITY EASEMENT DESCRIPTION:

A 10 FOOT WIDE UTILITY EASEMENT FOR THE PURPOSE OF INSTALLING UNDERGROUND UTILITIES, BEING 5 FEET ON EACH SIDE OF THE FOLLOWING DESCRIBED CENTERLINE:

BEGINNING AT A POINT ON THE NORTH LINE OF THE VERIZON WIRELESS LEASE AREA, SAID POINT BEING NORTH 89°34'48" WEST 756.15 FEET ALONG SECTION LINE AND SOUTH 483.38 FEET FROM THE NORTHEAST CORNER OF SECTION 30, TOWNSHIP 7 NORTH, RANGE 1 WEST, SALT LAKE BASE AND MERIDIAN AND RUNNING THENCE NORTH 00°27'37" EAST 17.82 FEET AND TERMINATING.

CONTAINS: 0.004 ACRES, MORE OR LESS, (AS DESCRIBED).

EXHIBIT "A" (Page 3 of 3)
Description of Premises



PARCEL INFO:
PLEASANT VIEW CITY
17-059-0004

FILED FOR RECORD AT REQUEST OF
AND WHEN RECORDED RETURN TO:
Davis Wright Tremaine LLP
Attn: C. Eng
777 108th Avenue NE, Suite 2300
Bellevue, WA 98004-5149

Space above this line is for Recorder's use.

Memorandum of Land Lease Agreement

Grantor: Pleasant View City, a municipal corporation

Grantee: Verizon Wireless (VAW) LLC d/b/a Verizon Wireless

Legal Description: **County of Weber, State of Utah
Official legal description as Exhibit A**

Assessor's Tax Parcel ID#: 17-059-0004

Reference # (if applicable):

MEMORANDUM OF LAND LEASE AGREEMENT

THIS MEMORANDUM OF LAND LEASE AGREEMENT evidences that a Land Lease Agreement (“Agreement”) was entered into as of _____, 201____, by and between Pleasant View City, a municipal corporation (“Lessor”), and Verizon Wireless (VAW) LLC d/b/a Verizon Wireless (“Lessee”), for certain real property located at 520 West Elberta Drive, Pleasant View, County of Weber, State of Utah, within the property of Lessor which is described in Exhibit “A” attached hereto (“Legal Description”), together with a right of access and to install and maintain utilities, for an initial term of five (5) years commencing as provided for in the Agreement, which term is subject to Lessee’s rights to extend the term of the Agreement as provided in the Agreement.

IN WITNESS WHEREOF, Lessor and Lessee have duly executed this Memorandum of Land Lease Agreement as of the day and year last below written.

LESSOR: Pleasant View City, a municipal corporation

By: _____
Name: _____
Title: _____
Date: _____

LESSEE: Verizon Wireless (VAW) LLC d/b/a Verizon Wireless

By: _____
Rick Goldschmidt
Executive Director - Network
Date: _____

Exhibit A – Legal Description

LESSOR ACKNOWLEDGEMENT

STATE OF _____)
COUNTY OF _____) ss.

On this _____ day of _____, 201____, before me, a Notary Public in and for the State of _____, personally appeared _____, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person who executed this instrument, on oath stated that He/She was authorized to execute the instrument, and acknowledged it as the _____ of Pleasant View City, a municipal corporation, to be the free and voluntary act and deed of said party for the uses and purposes mentioned in the instrument.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal the day and year first above written.

NOTARY PUBLIC in and for the State of____,
residing at _____
My appointment expires _____
Print Name _____

STATE OF COLORADO

COUNTY OF ARAPAHOE

The foregoing instrument was acknowledged before me this _____ (date) by Rick Goldschmidt, Executive Director - Network, of Verizon Wireless (VAW) LLC d/b/a Verizon Wireless, a Delaware limited liability company, on behalf of the company.

Notary Public

Print Name: _____

My commission expires:

Notary Seal

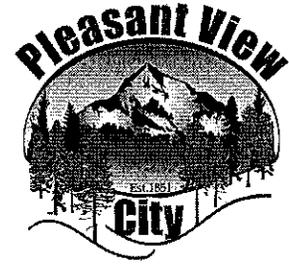
EXHIBIT "A"
LEGAL DESCRIPTION

The land referred to herein is situated in the County of Weber, State of Utah, and is described as follows:

Part of Section 30, Township 7 North, Range 1 West, Salt Lake Base and Meridian, U.S. Survey: Beginning at a point North 89°20'09" West 490.58 feet along the Section line and South 0°54'44" West 66.00 feet from the Southeast corner of said Section 19, thence West 10'10 feet to the Southwest corner of Parkview Estates No. 1, said point is on the South line of 3500 North Street as dedicated in said Parkview Estates, thence South 00°32' West 526.00 feet, more or less, to the North line of Elberta Drive, thence South 77° East 1030 feet, more or less, to a point South of beginning, thence North 00° 32' East 794 feet, more or less, to the point of beginning.

Tax ID: 17-059-0004

Memo



To: Mayor Mileski & City Council Members

From: Melinda Greenwood, City Administrator

Meeting Date: June 9, 2015

Re: Approval of the General Service Contract with Rocky Mountain Power for Well #4 in the Amount of \$14,250.45

A handwritten signature in black ink, appearing to be "MG", is written over the "From:" line.

I. RECOMMENDED ACTION

Approve the General Service Contract between Rocky Mountain Power and Pleasant View City in the amount of \$14,250.45 with the Contract Administration Credit Option.

II. DESCRIPTION / BACKGROUND

This is a standard agreement the City must enter into with Rocky Mountain Power (RMP) in order for the new power service to be established at Well #4. The total service installation is estimated to be \$29,179.00 with RMP to pay for \$14,678.45 and the City paying a portion of the extension costs, which is outlined at \$14,500.45.

The agreement also requires us to pay a minimum of \$217.77 per month for the next five years. If our monthly power bill comes in under that amount, we will still pay \$217.77. If our power bill exceeds that amount, we will pay the greater amount.

These agreement terms are mandated by the Public Service Commission, and in essence allow both parties the ability to "finance" charges rather than pay all the costs upfront.

Paragraph 3 of the agreement gives the City two options to select from. The first option would allow for a refunded portion of the extension costs should another customer tap into that same power extension. It is estimated if this were to happen our refund would be between \$250-\$400.

The second option is to take an upfront credit of \$250 and not worry about tracking any future connections. This is the option most often selected by customers. Due to the low likelihood of development taking place in the area, we recommend selecting this option.

The agreement terms would be for a period of five years.

Staff recommends approving the agreement and selecting the Contract Administration Credit Option and issuing the up-front payment in the amount of \$14,250.45.

III. IMPACT

A. Fiscal – \$14,500.45 or \$14,250.45

B. Operations / Service Delivery – Power to the well house and pump must be established to bring the new well into our water system.

IV. ALTERNATIVES

A. N/A

V. SCHEDULE / TIME CONSTRAINTS

A. Work is currently underway with the well site, so this agreement needs to be approved as quickly as possible.

VI. LIST OF ATTACHMENTS

A. General Service Contract

(UT Mar2014)
Account #:44102836 005
Service ID #:352548741 001
Monthly

Craig Garner
C/C: 11461
Request #: 5968033
Contract #:

**GENERAL SERVICE CONTRACT
(1000 KVA OR LESS)
between
ROCKY MOUNTAIN POWER
and
PLEASANT VIEW CITY**

This General Service Contract ("Contract"), dated May 29, 2015, is between PacifiCorp, doing business as Rocky Mountain Power ("Company"), and **Pleasant View City** ("Customer"), for electric service for Customer's Culinary Water Pump operation at or near 160 W 4575 North, Pleasant View City, Utah.

The Company's filed tariffs (the "Electric Service Schedules" and the "Electric Service Regulations") and the rules of the Utah Public Service Commission ("Commission"), as they may be amended from time to time, regulate this Contract and are incorporated in this Contract. In the event of any conflict between this Contract and the Electric Service Schedules or the Electric Service Regulations, such schedule and rules shall control. They are available for review at Customer's request.

- 1. Delivery of Power.** Company will provide 277/480 volt, three-phase electric service to the Customer facilities.
- 2. Contract Demand.** The specified Demand in kVA that Customer requires to meet its load requirement and Company agrees to supply and have available for delivery to Customer, shall be 34 kVA (diversified, based on Customer's submitted load prior to the signing of this Contract). After 36 months of service the maximum demand Company is obligated to have available for delivery shall not be greater than the lesser of: the maximum recorded and billed demand in the previous 36 months, or, the above given diversified demand, unless otherwise agreed in writing in accordance with the terms of this Contract. Within fifteen (15) days of a written request for additional demand, Company shall advise Customer in writing whether the additional power and energy is or can be made available and the conditions on which it can be made available.
- 3. Extension Costs.** Company agrees to invest \$14,678.55 (the "Extension Allowance") to fund a portion of the cost of the improvements (the "Improvements") as per tariff. Customer agrees to pay Company the estimated construction costs in excess of the Extension Allowance ("Customer Advance"). Customer has paid for engineering, design, or other advance payment for Company's facilities in the amount of \$0.00, which amount is reflected in the balance due in the Customer selected option below. **(Customer must initial selected option on the blank space at the beginning of the option and pay the balance due given in that option.)**

Refund Option. The total Customer Advance for this work is \$14,500.45, and the **balance due is \$14,500.45**, and Customer remains eligible for refunds. Company will refund part of the Customer Advance if additional customers connect to the Improvements within ten (10) years of the date the Company is ready to supply service. Company will refund 20% of the refundable Customer Advance allocable

to the **shared** Improvements for four additional applicants. The Company will try to inform Customer when a refund is due. However, in the event Company is unable to locate Customer or has not identified that a refund is due, **Customer is responsible for requesting a refund** within twenty-four (24) months of the additional applicant connecting to the Improvements.

— **Contract Administration Credit Option.** Customer chooses to receive a Contract Administration Credit of \$250 and waives their right to refunds should additional applicants connect to the Improvements. Accordingly, the balance due is \$14,250.45.

4. **Contract Minimum Billing.** Customer agrees to pay a contract minimum billing (the "Contract Minimum Billing") during the first sixty (60) months beginning from the date the Company is ready to supply service. The Contract Minimum Billing shall be the greater of: (1) the **Customer's monthly bill**; or, (2) \$217.77 (the **monthly facilities charge**) plus eighty percent (80%) of the **Customer's monthly bill**. Billings will be based on Rate Schedule No. 6 and superseding schedules. The Company will reduce the minimum charges by the amount of the facilities charges associated with refunds due from additional applicants connecting to the Improvements.
5. **Effective.** This Contract will expire unless Customer signs and returns an original of this Contract along with any required payment to Company within ninety (90) days of the Contract date shown on page 1 of this Contract.
6. **Term.** This Contract becomes binding when both the Company and Customer have signed it, and will remain in effect for ten (10) years following the date when the Company is ready to supply service.

In the event Customer terminates service or defaults (which results in termination of service) within the first five (5) years of this Contract, Customer shall be responsible for paying the Contract Minimum Billing for the remainder of the five years.

If Customer is not ready to receive service from Company within one-hundred fifty (150) days of the Customer signature date given on page five (5), then Company may unilaterally terminate this Contract. If Company has not installed Improvements, then such termination of this Contract shall not be treated as a Customer default and Customer shall not be responsible for paying the Contract Minimum Billing for the five (5) year term, only Customer's advance will be applied to Company costs incurred for design, permitting and other associated Contract costs. However, if Company has installed Improvements so that Company is ready to supply service, but Customer is not ready to receive service from Company within said one-hundred fifty (150) days, then the failure of Customer being ready to receive service from Company may be treated as a Customer default, and Customer shall be responsible for paying the Contract Minimum Billing for the five (5) year term.

7. **Customer Obligations.** Customer agrees to:
 - a) Provide legal rights-of-way to Company, at no cost to the Company, using Company's standard forms. This includes rights-of-way on Customer's property and/or adjoining property and any permits, fees, etc. required to cross public lands;
 - b) Prepare the route to Company's specifications;

- c) Install all Customer provided trench, conduit, equipment foundations, or excavations for equipment foundations within the legal rights-of-ways; and,
- d) Comply with all of Company's tariffs, procedures, specifications and requirements.

8. Special Provisions: None

- 9. Underground Facilities.** If service is provided by an underground line extension, Customer will provide, or Company will provide at Customer's expense: all trenching and backfilling, imported backfill material, conduit and duct, and furnish and install all equipment foundations, as designed by the Company. Company may abandon in place any underground cables installed under this Contract that are no longer useful to Company.

Customer warrants that all Customer provided trench and excavations for equipment foundations, and Customer installed conduit and equipment foundations are installed within legal rights-of-way, and conform to the specifications in the Company's Electric Service Requirements Manual, and other specifications as otherwise provided by the Company. In the event Customer fails to comply with the foregoing, Customer shall be liable for the cost to the Company for relocating the facilities within a legal right-of-way, acquiring right-of-way for the Company facilities, repair or replacement of improperly installed conduit or foundations, and paying costs for damages that may arise to any third party as a result of the Company facilities being located outside of a legal right-of-way. The provisions of this paragraph 9 shall survive the termination of this agreement.

- 10. Design, Construction, Ownership and Operation.** The Company shall design, construct, install, and operate the Improvements in accordance with the Company's standards. The Company will own the Improvements, together with the Company's existing electric utility facilities that serve or will serve Customer. Construction of the Improvements shall not begin until (1) both the Company and Customer have executed (signed) this Contract, and (2) all other requirements prior to construction have been fulfilled, such as permits, payments received, inspection, etc. Any delays by the Customer concerning site preparation and right-of-way acquisition or trenching, inspection, permits, etc. may correspondingly delay completion of the Improvements.

The Company warrants that its work in constructing and maintaining the Improvements shall be consistent with prudent utility practices. **THE COMPANY DISCLAIMS ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO THE WARRANTY OF MERCHANTABILITY, FITNESS FOR PARTICULAR PURPOSE, AND SIMILAR WARRANTIES.** The Company's liability for breach of warranty, defects in the Improvements, or installation of the Improvements shall be limited to repair or replacement of any non-operating or defective portion of the Improvements or the Company's other electric utility facilities. Under no circumstances shall the Company be liable for other economic losses, including but not limited to consequential damages. The Company shall not be subject to any liability or damages for inability to provide service to the extent that such failure shall be due to causes beyond the reasonable control of the Company.

No other party, including Customer, shall have the right to operate or maintain the Company's electric utility facilities or the Improvements. Customer shall not have physical access to the Company's electric utility facilities or the Improvements and shall engage in no activities on or related to the Company's electric utility facilities or the Improvements.

- 11. Payments.** All bills shall be paid by the date specified on the bill, and late charges shall be imposed upon any delinquent amounts. Company reserves the right to require customer payments be sent by EDI or wire transfer. If Customer disputes any portion of Customer's bill, Customer shall pay the total bill and shall designate the disputed portion. Company shall decide the dispute within sixty (60) days after Customer's notice of dispute. Any refund Company determines Customer is due shall bear interest at the rate then specified by the Commission or, if no rate is specified, the then effective prime rate as established by the Morgan Guaranty Trust Bank of New York.

The Company may request deposits from Customer to the extent permitted under the applicable Electric Service Regulations and the applicable Electric Service Schedule. In the event of a default by Customer in any of its obligations, the Company may exercise any or all of its rights and remedies with respect to any such deposits.

- 12. Furnishing Information.** Upon the Company's request, Customer shall submit its year-end financial statements to the Company, certified to be true and correct and in accordance with GAAP (General Accepted Accounting Principles). Furthermore, Customer shall submit additional information as the Company may reasonably request from time to time in furtherance of the purposes of this Contract. Such information shall be deemed confidential. The Company will base its decision with respect to credit, deposits or any other material matter on information furnished under this section by Customer, and shall reserve its rights with respect to such decisions should such information be inaccurate.
- 13. Governing Law; Venue.** All provisions of this Contract and the rights and obligations of the parties hereto shall in all cases be governed by and construed in accordance with the laws of the State of Utah applicable to contracts executed in and to be wholly performed in Utah by persons domiciled in the State of Utah. Each party hereto agrees that any suit, action or proceeding in connection with this Contract may only be brought before the Commission, the Federal courts located within the State of Utah, or state courts of the State of Utah, and each party hereby consents to the exclusive jurisdiction of such forums (and of the appellate courts therefrom) in any such suit, action or proceeding.
- 14. Assignment.** The obligations under this Contract are obligations at all times of Customer, and may not be assigned without the Company's consent except in connection with a sale, assignment, lease or transfer of Customer's interest in Customer's facility. Any such assignment also shall be subject to (i) such successor's qualification as a customer under the Company's policies and the Electric Service Regulations, the applicable Electric Service Schedule, and (ii) such successor being bound by this Contract and assuming the obligation of Customer from the date of assignment, which may be evidenced by written agreement of such successor or other means acceptable to the Company. The Company may condition this assignment by the posting by the successor of a deposit as permitted under the applicable Electric Service Regulations and the applicable Electric Service Schedule.
- 15. Remedies; Waiver.** Either party may exercise any or all of its rights and remedies under this Contract, the applicable Electric Service Regulations, the applicable Electric Service Schedule and under any applicable laws, rules and regulations. No provision of this Contract, the Electric Service Regulations, or the applicable Electric Service Schedule shall be deemed to have been waived unless such waiver is expressly stated in writing and signed by the waiving party.

16. **Attorneys' Fees.** If any suit or action arising out of or related to this Contract is brought by any party, the prevailing party or parties shall be entitled to recover the costs and fees (including, without limitation, reasonable attorneys' fees, the fees and costs of experts and consultants, copying, courier and telecommunication costs, and deposition costs and all other costs of discovery) incurred by such party or parties in such suit or action, including, without limitation, any post-trial or appellate proceeding, or in the collection or enforcement of any judgment or award entered or made in such suit or action.
17. **Waiver of Jury Trial.** TO THE FULLEST EXTENT PERMITTED BY LAW, EACH OF THE PARTIES HERETO WAIVES ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN RESPECT OF LITIGATION DIRECTLY OR INDIRECTLY ARISING OUT OF, UNDER OR IN CONNECTION WITH THIS AGREEMENT. EACH PARTY FURTHER WAIVES ANY RIGHT TO CONSOLIDATE ANY ACTION IN WHICH A JURY TRIAL HAS BEEN WAIVED WITH ANY OTHER ACTION IN WHICH A JURY TRIAL CANNOT BE OR HAS NOT BEEN WAIVED.
18. **Entire Agreement.** This Contract contains the entire agreement of the parties with respect to the subject matter, and replaces and supersedes in their entirety all prior agreements between the parties related to the same subject matter. This Contract may be modified only by a subsequent written amendment or agreement executed by both parties.

PLEASANT VIEW CITY

By _____
signature

NAME (type or print legibly) TITLE

DATE

Customer's Mailing Address for Executed Contract

Melinda Greenwood
ATTENTION OF

520 West Elberta Drive
ADDRESS

Pleasant View, UT 84414
CITY, STATE, ZIP

ROCKY MOUNTAIN POWER

By _____
signature

Karl Sewell OPS Manager
NAME (type or print legibly) TITLE

DATE

Rocky Mountain Power's Mailing Address for Executed Contract

1438 W 2550 S
ADDRESS

Ogden, Utah, 84401
CITY, STATE, ZIP

PLEASANT VIEW CITY BENEFITS ANALYSIS (FY 2016)

COV	CURRENT	EMP COST	EMPLOYEE	RENEWAL
E	\$511.18	\$485.62	\$25.56	\$534.20
ES (DBL)	\$1,058.18	\$1,005.27	\$52.91	\$1,105.76
FAM	\$1,431.28	\$1,359.72	\$71.56	\$1,495.72

ALTERNATIVE 1: Employee Pays Full Increase

ABSORB 95/5 Split*		Difference from previous year
EMP COST	EMPLOYEE	
\$508.64	\$25.56	\$0.00
\$1,052.85	\$52.91	\$0.00
\$1,424.16	\$71.56	\$0.00
\$1,044.98	\$0.00	Per Month Change
\$12,539.76	\$0.00	Annual Change

**In context the increase is so small that mathematically it is still a 95/5 split at 95.2/4.8*

ALTERNATIVE 2: Retain 95/5 Split

REGULAR 95/5 Split		Difference from previous year
EMP COST	EMPLOYEE	
\$507.49	\$26.71	\$1.15
\$1,050.47	\$55.29	\$2.38
\$1,420.93	\$74.79	\$3.23
\$992.73	\$52.25	Per Month Change
\$11,912.76	\$627.00	Annual Change

ALTERNATIVE 3: Change to a 93/7 Split

(50/50 shared increase) CHANGES to 93/7 Split		Difference from previous year	Difference from 95/5 Split
EMP COST	EMPLOYEE		
\$497.13	\$37.07	\$11.51	\$37.07
\$1,029.06	\$76.70	\$23.79	\$76.70
\$1,391.94	\$103.78	\$32.22	\$103.78
\$522.49	522.49**	Per Month Change	
\$6,269.88	6269.88**	Annual Change	

****\$470.24 total monthly contribution increase to employee from previous year**

****\$5,642.88 total annual contribution increase to employee from previous year**

INTERMOUNTAIN EMPLOYEE ASSISTANCE PROGRAM
AGREEMENT FOR EMPLOYEE HEALTH SERVICES

This AGREEMENT is made and effective this 1st of July, 2015, between Intermountain Health Services, Inc. dba the Intermountain Employee Assistance Program (herein referred to as “Intermountain EAP”), and Pleasant View City (herein referred to as “Employer”). Intermountain EAP and Employer are collectively referred to in this Agreement as the “parties.”

A. WHEREAS, Intermountain Health Services, Inc. is a nonprofit corporation organized for the purpose of providing regional health related services; and

B. WHEREAS, Intermountain EAP operates employee assistance programs for employees of employers under contract with Intermountain EAP (herein referred to as “EAP Services”); and

C. WHEREAS, Employer is a business with employees (herein referred to as “Employees”) in the area served by Intermountain EAP; and

D. WHEREAS, the parties desire to enter into this Agreement whereby Intermountain EAP will assist Employer by providing EAP Services to Employees in the manner set forth in this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants contained in this Agreement, the parties agree as follows:

I. DESCRIPTION OF DUTIES.

A. Subject to the terms and conditions of this Agreement, Intermountain EAP agrees to do the following:

1. Intermountain EAP shall provide the EAP Services set forth in Appendix A to Employees. Intermountain EAP shall utilize trained and, when required by law, licensed personnel in carrying out its responsibilities under this Agreement. Intermountain EAP shall provide appropriate locations, equipment, and supplies required to provide EAP Services. Intermountain EAP shall have the sole right to choose, hire, assign, transfer, and fire personnel to provide EAP Services under this Agreement. Unless otherwise specified on Appendix A, EAP Services will be provided in the same manner and time availability as similar EAP Services are available to Intermountain EAP’s other customers.

2. Intermountain EAP shall maintain appropriate records of all EAP Services rendered to Employees as such records may be required by law and/or good business practice, including but not limited to the federal HIPAA privacy regulations. Intermountain EAP shall maintain the confidentiality of such records subject to release only with the authorization of the Employee or as otherwise required by law. Employer shall not have access to such records without the express written authorization of the Employee, obtained specifically for that purpose.

3. Intermountain EAP shall conduct a reasonable, on-going quality assurance and review program of EAP Services and the individuals who provide EAP Services under this Agreement.

B. Subject to the terms and conditions of this Agreement, Employer agrees to do the following:

1. Employer shall promptly pay Intermountain EAP for all EAP Services to Employees, as set forth in part III below and in Appendix A.

2. Employer shall designate Intermountain EAP as the employee assistance service provider from which Employees are required to first seek the services listed on Appendix A in non-emergency situations.

3. Employer will cooperate with Intermountain EAP in conducting a reasonable, on-going quality assurance and review program of the EAP Services and the providers of EAP Services supplied by Intermountain EAP under this Agreement.

4. Employer agrees to furnish EAP with an employee census (list of employee names) within ten (10) business days after this Agreement is fully executed and every six (6) months thereafter until the Contract is terminated.

II. REPRESENTATIONS.

A. Intermountain EAP does not warrant, promise, guaranty, or represent that any EAP Service provided to Employer or to any Employee as the result of this Agreement will be provided at any level of care or competence other than that of a reasonable provider of such EAP Services in the County where the EAP Services are rendered. There are no express or implied warranties as to the EAP Services which extend beyond the descriptions on the face of this Agreement.

B. Consistent with applicable laws and regulations, Employer agrees that in providing EAP Services, Intermountain EAP shall have the right to adopt and implement appropriate rules and regulations related to the professional and employment practices of its employees and/or the sub-contractors providing EAP Services to Employer and Employees under this Agreement.

C. It is mutually agreed that neither party will become involved in the internal administration or business of the other except in connection with the performance of this Agreement.

D. It is expressly understood and agreed that Intermountain EAP and Employer are independent contracting parties, and nothing in this Agreement is intended to nor shall anything in this Agreement be construed to create an Employer/employee relationship, a partnership, a joint venture relationship, an agency relationship, or any other legal relationship between the parties other than or in addition to that of independent contracting parties. Further, this agreement does not create any rights in any third parties, including but not limited to Employees.

E. Intermountain EAP and Employer each represent that they will observe and follow all federal and state requirements, if any, relating to the performance and receipt of EAP Services under this Agreement. Such federal laws include, but are not limited to, the federal HIPAA privacy regulations.

III. CONSIDERATION.

A. Employer shall pay Intermountain EAP for EAP Services in the amounts and at the times and in the manner set forth on Appendix A.

B. Employer agrees to pay to Intermountain EAP interest at the rate of one and one half percent (1 ½%) per month for all amounts under A. which are not paid within twenty (20) days of the date of Intermountain EAP's statement to Employer. Employer further agrees to pay all the Intermountain EAP's costs and expenses, including but not limited to reasonable attorney's fees and court costs, in the event that Intermountain EAP is, in its own opinion, reasonably required to pursue collection efforts to collect from Employer and payment for EAP Services.

IV. TERM AND TERMINATION.

A. This Agreement shall be for a term of 1 year (12) months, beginning July 1st, 2015 and ending on July 1st, 2016 and shall continue thereafter from month to month unless terminated by either party as provided herein.

B. This Agreement may be terminated by either party at any time for any reason, with or without cause, upon thirty (30) days written notice to the other.

C. Following the effective date of termination of this Agreement, the parties shall remain liable for any obligations or liabilities arising from activities carried on before the effective date of the termination.

V. INDEMNIFICATION.

A. Intermountain EAP agrees that it will protect, defend, indemnify, and hold harmless Employer and Employer's officers, directors, parent company, agents, employees, staff, and attorneys from and against any and all costs, attorney's fees, expenses, claims, demands, causes of action, damages, and judgments in connection with or arising out of the performance of EAP Services by Intermountain EAP under this Agreement.

B. Employer agrees that it will protect, defend, indemnify, and hold harmless Intermountain EAP and Intermountain EAP's officers, agents, employees, and attorneys from and against any and all costs, attorney's fees, expenses, claims, demands, causes of action, damages, and judgments arising as the result of Employer's own actions or failures to act under this Agreement.

VI. INSURANCE.

A. Intermountain EAP, at its own expense, will obtain and maintain or cause to be maintained comprehensive liability insurance against claims for bodily injury or death of persons and damage to or destruction of property arising out of its performance of its obligations under this Agreement.

B. To the extent required by law, each party shall also obtain and carry appropriate worker's compensation insurance or equivalent state approved self-insurance in respect to any work by its employees, and shall carry such other insurance with respect to the performance of its obligations as is customarily obtained in the industry by other comparable companies.

C. Intermountain EAP may, at its option, self-insure any or all of its risks identified in this part through a managed self-insurance program.

VII. MISCELLANEOUS PROVISIONS.

A. AMENDMENT. This Agreement may be amended, changed, waived, discharged, or terminated only by an instrument in writing signed by the party against which enforcement of the amendment, change, waiver, discharge, or termination is sought.

B. ARBITRATION, ATTORNEY'S FEES. In the event of any controversy or claim between the parties relating to this Agreement or the breach of this Agreement which is not settled by informal means, the same shall be submitted to binding, compulsory arbitration and judgment pursuant to Title 78, Chapter 31a, Utah Code Annotated, as amended, and handled in accordance with the Commercial Arbitration Rules of the American Arbitration Association to the extent such rules are not in conflict with such law. Each party shall bear its own costs, expenses, and attorney's fees arising from such controversy or claim.

C. ASSIGNMENT. Neither this Agreement nor the performance of either party under the Agreement may be assigned by either party (whether in connection with a merger, consolidation, sale or otherwise) without the written consent thereto of the other party. This Agreement shall be binding upon the successors and assigns of the parties whether or not consent to an assignment has been obtained. Notwithstanding this paragraph, Intermountain EAP's permitted to contract with independent providers to perform some or all of Intermountain EAP's required services under this agreement.

D. COMPLIANCE WITH APPLICABLE LAW; LICENSES, ETC. The parties will each comply with all applicable statutes, laws, rules, regulations, licenses, certificates, and authorizations of any governmental body or authority in the performance or carrying out of its obligations under this Agreement. This Agreement shall be subject to amendments in the applicable laws and regulations relating to the subject matter of this Agreement, but only to the extent that any inconsistency is thereby created, and the parties shall use their best efforts to accommodate both the terms and intent of this Agreement and of such amendments.

Each party will obtain and maintain current and in force all licenses, certifications, authorizations, and/or permits (and will pay the fees thereof) necessary to carry out its duties and responsibilities under this Agreement.

E. ENTIRE AGREEMENT, BINDING EFFECT. This Agreement contains the entire agreement and understanding between the parties and it supersedes all prior Agreements, understandings, and representations relating to the subject matter of this Agreement. This Agreement shall be binding upon the parties and their representatives, successors, and assigns.

F. FORCE MAJEURE. Neither party shall incur any liability to the other party, nor shall either party be entitled to terminate this Agreement if the performance by either party of its obligations under this Agreement is prevented or delayed by act of God, the public enemy, earthquakes, fires, epidemics, civil insurrections, curtailment of or failure to obtain sufficient electrical power, strikes, lockouts, or similar unforeseen and unusual circumstances beyond the control and without the fault of such party. Settlement of strikes and lockouts shall be wholly within the discretion of the party having the difficulty. Any party claiming any such excuse for nonperformance shall use its best efforts to avoid or remove such cause, shall continue performance to the degree possible and as soon as possible, and shall give prompt written notice to the other party of the situation.

G. GOOD FAITH. Each party agrees to carry out all its responsibilities, duties, and activities under this Agreement in good faith. It is expressly agreed that it shall not be a violation of this paragraph for either party to terminate this agreement without cause as provided in paragraph IV.B.

H. GOVERNING LAW. This Agreement shall be construed in accordance with and governed by the laws of the State of Utah.

I. NOTICES. All notices or other communications under this Agreement shall be in writing and shall be either hand delivered or delivered by registered or certified first class U.S. Mail, postage prepaid, addressed to the party affected at the address listed below with the signatures of the signing officials. Such notices shall be deemed to have been received on the earlier of the date of actual receipt or three (3) days after proper mailing as specified herein. Either party may change its address for purposes of giving notice of such pursuant to this paragraph.

J. TAXES. Each party shall be responsible for the payment of any and all federal, state, or local taxes, assessments, or fees which may arise or be imposed as the result of its performance under this Agreement or as the result of the receipt of any compensation or other funds under this Agreement, if any.

K. WAIVER. No failure by either party to insist upon the strict performance of any term hereof or to exercise any right, power, or remedy following a breach of this Agreement or any term or condition hereof, shall constitute a waiver of any such term or of any such breach. No waiver of any particular breach shall affect or alter this Agreement, which shall continue in full force and effect with respect to any other then existing or subsequent breach.

**Intermountain Health Services, Inc. dba IHC Employee Assistance Program
("IHC EAP")**

by _____
(Signature of authorized officer)

Printed name _____

Title _____

Address _____

Pleasant View City

("Employer")

by _____

(Signature of Authorized officer)

Printed Name _____

Title _____

Address _____

Pleasant View City

("Employer")

by _____

(Signature of Authorized officer)

Printed Name _____

Title _____

Address _____

APPENDIX A

EAP SERVICES

Intermountain EAP agrees to provide, and Employer agrees to pay for, the following Services:

Services

1. Problem Assessment
2. Brief Counseling
3. Specialist Referrals
4. After Care Monitoring
5. Supervisor and Management Consultation
6. Supervisory Training
7. Training and Workshops (Prevention Services)
8. Eldercare Services
9. Financial Counseling
10. Marketing Materials
11. 24 Hour Crises Services
12. Utilization Reports

EMPLOYEE POPULATION: 21 Employees

TOTAL CONSULTATION FEE: \$3.15 per employee per month.

Payment shall be made quarterly direct to Intermountain Employee Assistance Program.

Cafeteria Plan Administrative Agreement

COMES NOW the PLEASANT VIEW CITY ("Employer"), a political subdivision of the State of Utah, and the Public Employees Health Program ("PEHP") a division of the Utah Retirement Office, an independent agency of the State of Utah (Employer and PEHP referred to jointly as the "Parties.") and hereby enter into this Cafeteria Plan Administrative Agreement ("Agreement").

Recitals

WHEREAS, Employer has adopted a cafeteria plan to section 125 of the Internal Revenue Code (the "Plan") for the benefit of its employees; and

WHEREAS, PEHP has agreed to serve as the Plan Administrator of the Plan to the extent described in this Agreement; and

WHEREAS, the Parties desire to set forth the rights and obligations of each in relationship to the Plan and;

WHEREAS, PEHP has contracted for the use of an association (MasterCard[®], Visa[®], Discover[®], and/or American Express[®]) branded debit card ("Card"), for use with employee benefit accounts included in the Plan and;

WHEREAS, Employer wishes PEHP to utilize the Card to assist in the electronic adjudication of such accounts.

NOW, THEREFORE, based on the mutual covenants and promises contained herein, the receipt and sufficiency of which are acknowledged, the Parties hereby agree as follows:

Section I - Definitions

- A. Card Transaction means when the Card is presented for payment of goods and/or services.
- B. Plan Participants mean employees and their authorized dependents living in the United States and participating in the Plan of the Employer whereby the Card is offered to its employees.

Section II - Term and Termination

- A. Effective Date. The effective date of this Agreement shall be July 1, 2015.
- B. Term. The term of this Agreement shall be one year and will automatically renew in one year increments if there is no termination by either Party.

C. Termination. This Agreement may be terminated by either Party upon 90 (ninety) days written notice to the other Party.

Section III - Employer Responsibilities

A. The Employer. Employer shall carry out its duties as set forth in the plan documents attached as Exhibit A and Exhibit C hereto and incorporated herein by this reference. Notwithstanding any provision of the plan documents, Employer shall be solely responsible for all nondiscrimination testing or other plan qualification requirements which are based on information under the control of Employer. The Employer represents and warrants that the Plan Participants are subject to the cardholder agreement, including the safe guarding of the card at all times and the timely reporting of fraudulent activities to the Card provider and/or PEHP within 72 hours of becoming aware of the fraudulent activities. The Employer will notify PEHP of all terminating employees and make every reasonable effort to retrieve the Card from terminating Plan Participants.

B. Plan Funding. Participants' accounts shall be funded through payroll deductions and/or employer contributions. Employer shall immediately forward such funding to PEHP as directed by PEHP. At the beginning of each Plan Year, Employer shall deposit with PEHP a deposit in an amount equal to one-sixth of the total amount to be contributed to the Plan for Health Care accounts for that Plan Year through employee payroll deductions. In the event the deposit falls below 25 percent of its original amount, upon written notice from PEHP the employer shall immediately contribute to the deposit the amount necessary to return the deposit to its original amount. The Employer accepts responsibility to PEHP for any and all charges made on the Card by participants and/or their dependents. If PEHP and Employer agree, the deposit can be coordinated with the Employer's medical risk pool reserves.

C. Reimbursements for Qualified Expenses. Upon receipt from the Employer or Participant of a request for reimbursement, PEHP shall adjudicate such request as required and, if eligible, pay those reimbursements to the Participant from the accumulated funding and Employer deposit. In accordance with the plan documents and governing regulations, a Participant who fails to use all of the money in the Participant's Flexible Spending Account for a Plan Year forfeits the remaining money. All forfeited money at the end of a Plan Year belongs to the Employer.

D. Annual Reconciliation. At the end of each Plan Year, the financial status of the Plan shall be calculated by aggregating the balance of all Flexible Spending Accounts (FSA) after the payout period for that Plan Year.

E. Performance of Duties. Employer shall assure that the requirements set forth in paragraph II B are performed in accordance with this Agreement and agrees that the indemnification contained in paragraph III F applies to the requirements of this paragraph.

F. Indemnification. Employer shall indemnify and hold PEHP harmless from and against any liability, fines, fees, costs (including court costs and reasonable attorneys' fees), judgements,

settlements or penalties arising out of Employer's acts or omissions relating to its obligations under the Plan.

G. Adoption of Plan Document. Employer acknowledges that it has taken all necessary action to adopt the plan documents attached as Exhibit A and Exhibit C. Employer further acknowledges that it has had the opportunity to have the plan documents reviewed by tax, legal, or business representatives, and that it is not relied upon PEHP or PEHP's employees, agents, attorneys, or accountants to provide any tax, legal, or business advice in adopting the plan documents.

H. Fees.

- 1) The Employer agrees to the fees per the schedule of fees attached as Exhibit B. Fees shall be paid to PEHP on a pay period basis or charged to the employer's medical risk pool. If the employer elects to have the participants pay the fees, they will be deducted from the participants' FSA or Health Savings Account (HSA) accounts.
- 2) There shall be no fees for Participants participating only in the Premium Reimbursement Program.

I. Information. Employer agrees to provide the following information to PEHP:

- 1) Legible copies of all salary reduction agreements and contribution adjustment forms the Employer receives.
- 2) All new effective dates of employment and termination of Participants, and any changes in Participant mailing addresses.
- 3) Information for preparing reports including the following for completing the form 5500 when required:
 - total number of employees
 - total number of employees eligible to participate in the plan
 - total number of employees participating in the plan
 - total cost of the plan

J. Additional Employer Duties. Employer shall perform the following:

- 1) Implement the Cafeteria Plan document effective on or before the effective date of this Agreement.
- 2) Implement the salary reduction agreement for each Participant through payroll processing in accordance with the plan.
- 3) Transfer to PEHP the amount of payroll deductions for Flexible Spending Accounts and other funding.
- 4) Provide PEHP with an electronic file with records for each account for each participant in the format prescribed by PEHP.
- 5) Provide terminating Participant with accurate information regarding their options relating to their account(s).
- 6) All other duties as identified in the plan documents.

Section VI - PEHP Responsibilities

A. Plan Administrator. PEHP shall act as the Plan Administrator of the plans and carry out the duties required of the Plan Administrator as set forth in the plan documents to the extent described in this Agreement.

B. PEHP Duties. PEHP shall perform the following:

- 1) Provide masters for all forms required (salary reduction agreements, claim forms, contribution adjustment forms, direct deposit forms, automatic reimbursement forms, and others).
- 2) Meet with employee groups to explain the plans and answer questions.
- 3) Maintain a file of all salary reduction agreements and contribution adjustment forms received from the employer and employees.
- 4) Have the cardholder agreement issued with the Card and/or available for the Plan Participants.
- 5) Work with the card provider in the recovery of Card Transaction amounts reported as fraudulent transaction activity by Plan Participants and/or the Employer, provided that the Plan Participants comply with the terms outlined in the cardholder agreement for the timely reporting of such activity.
- 6) Timely deactivate the Card for terminating Plan Participants.
- 7) Receive, review, process, and adjudicate paper and card charge claims.
- 8) Make reimbursement to Participant for claims or portions of claims that meet the plan requirements and IRS regulations. Reimbursement for adjudicated card charges will be the clearing of the charge and the reduction of the participant's account balance.
- 9) Notify Participants promptly of any claim amounts denied for any reason other than insufficient funds in the employee's spending accounts.
- 10) Notify all Participants of the balances in each of their spending accounts as of 60 Days prior to the end of the plan year, including amounts that will be forfeited if not claimed according to the plan.
- 11) Prepare a final report of balances of each type of spending account, forfeitures, deficiencies, and reserves after the plan year is closed.
- 12) Prepare form 5500, when required, for filing with the Internal Revenue Service, sign the form as Plan Administrator, and forward the form to the Employer for signing and filing.
- 13) Maintain an appropriate level of confidentiality on all information received.
- 14) All other duties as identified in the plan documents.

C. Audits. PEHP shall perform internal audits of the Plan in accordance with its internal policies and procedures, and provide Employer with summaries of the audits when requested.

D. Indemnification. PEHP shall indemnify and hold Employer harmless from and against any liability, fines, fees, costs (including court costs and reasonable attorneys fees), judgements, settlements or penalties arising out of PEHP's acts or omissions in performing its duties and obligations under this Agreement and the plan documents as incorporated herein.

Section V - Miscellaneous

A. Use of Defined Terms. All capitalized terms that are not defined in this Agreement shall have the same meaning as set forth in plan documents attached as Exhibit A and Exhibit C.

B. Governmental Plan. The Parties agree that the Plan is a "governmental plan" as defined by the Employee Retirement Income Security Act of 1974 ("ERISA"), and is thereby exempt from ERISA.

C. Notices. Any written notices required by this Agreement or the plan documents shall be delivered by personal delivery, first-class U.S. mail, registered mail, certified mail, facsimile, or recognized over-night courier service, as follows:

If to PEHP: Attention: 125 Plan Administrator
 560 East 200 South
 Salt Lake City, UT 84102

If to Employer: PLEASANT VIEW CITY
 2301 W Ashton Blvd
 Lehi, UT 84043

D. Modifications. This Agreement may not be modified, altered, or amended in any manner unless such modification, alteration, or amendment shall be reduced to writing and executed by all parties to this Agreement.

E. Assignment. Neither Party may assign this Agreement without the written consent of the other Party.

F. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

G. Paragraph and Other Headings. Paragraph and other headings of this Agreement are for reference purposes only and shall not be deemed to alter the meaning or intent of the language of this Agreement exclusive of such headings.

H. Entire Agreement. This Agreement with referenced documents constitutes the entire Agreement by and between the parties hereto with respect to the subject matter hereon and supersedes all prior negotiations between the parties and any other statement whether oral or written and shall not be deemed a part of this Agreement unless specifically incorporated herein and by reference.

I. Severability. Each provision of this Agreement shall be interpreted in such manner as to be effective and valid under applicable law, but if any provision of this Agreement is deemed to be prohibitive by or invalid under applicable law, such provisions shall be ineffective only to the extent of such prohibition or invalidity, without invalidating the remainder of such provision or the remaining provisions of this Agreement.

J. Governing Law. This Agreement and documents to be pursuant hereto shall be construed in accordance with and governed by the laws of the State of Utah.

K. Construction. This Agreement shall be construed as whole and in accordance with its fair meaning without regard to any presumption or other rule requiring construction against the party preparing this Agreement or any part hereof.

L. No Waiver. The waiver by one part of the performance of any covenant or condition hereunder shall not invalidate this Agreement, nor shall it be considered to be a waiver by such party of any covenant or condition hereunder. The waiver by either party or both parties of the time for performing any act hereunder shall not be deemed a waiver of any other act or an identical act required to be performed at a later time. The exercise of any remedy provided by law and the provisions of this Agreement before any remedy, shall not exclude other remedies unless they are expressly excluded.

M. Authority. The person signing on behalf of the Parties represent that they have the authority to sign this document on behalf of the Parties and bind the Parties to the obligations contained herein.

PEHP

PLEASANT VIEW CITY

By: _____

By: _____

Its: _____

Its: _____

Date: _____

Date: _____

FOR PLEASANT VIEW CITY

ARTICLE 1

1.1 Purpose of Plan. The purpose of the Plan is to provide Eligible Employees of the Employer with the opportunity to choose between taxable Compensation and Qualified Benefits made available under or in conjunction with the Plan. Such Qualified Benefits shall be as described in the Benefit Programs outlined herein, which Benefit Programs are incorporated herein and form part of the Plan.

1.2 Effective Date. The effective date of this Plan is July 1, 2015.

1.3 Source of Funds. The Plan and Benefit Programs forming part of the Plan shall be funded and maintained by contributions from Participants made pursuant to salary reduction agreement[s] with the Employer as prescribed under the Plan, and by such other contributions of the Employer, Participants and Beneficiaries to the extent described in a Benefit Program.

1.4 Tax Compliance.

(a) The Plan, and certain or all of the Benefit Programs forming part of the Plan, are intended to result in favorable tax treatment to Participants, Beneficiaries or the Employer, as the case may be. The Plan is therefore intended to comply with any requirements of the Internal Revenue Code (the "Code") and regulations there under which impose conditions to such favorable tax treatment. The Plan is specifically intended to qualify as a "cafeteria Plan" under Section 125 of the Code.

(b) To the extent that any Benefit Program or other feature of the Plan is required to satisfy a standard or other prerequisite to favorable tax treatment, the Plan is intended to facilitate and ensure compliance therewith. Notwithstanding any other terms of the Plan, as with respect to any Benefit Program subject to such prerequisites, the terms of such Benefits Program, including those relating to coverage

and Benefits, are hereby intended to be legally enforceable, and each such Benefit Program is intended to be maintained for the exclusive benefit of Eligible Employees.

(c) Each Benefit Program or other component of the Plan may be deemed to be, and shall be treated as, a separate Plan to the extent required or permitted by law, as determined by the Plan Administrator or other legal authority. In the event a Benefit Program, or any portion thereof, is determined to have failed to comply with one or more prerequisites to favorable tax treatment as prescribed under the Code or applicable regulations, that Benefit Program or portion thereof shall be deemed to be and shall be treated as a separate benefit Plan, and the remaining Benefit programs, or portions thereof, shall not be affected by such non-compliance.

(d) The Plan is intended not to discriminate in favor of Highly Compensated Individuals as to eligibility to participate, contributions and Benefits, and to comply in this respect with the requirements of the Code. If, in the judgment of the Plan Administrator, the operation of the Plan in any Plan Year would result in such discrimination, then the Plan Administrator shall select and exclude from coverage under the Plan such Highly Compensated Individuals who are Plan Participants, and/or reduce contributions and/or Benefits under the Plan by Highly Compensated Individuals who are Plan Participants, to the extent necessary to assure that, in the judgment of the Plan Administrator, the Plan does not discriminate against any individuals.

ARTICLE 2 DEFINITIONS

When used in the Plan, certain terms are capitalized and shall have the respective meanings set forth in this Article or in certain other Articles of the Plan.

Beneficiary. “Beneficiary” means a person who is eligible to receive Benefits under a Benefit Program maintained under the Plan by reason of another individual’s active or former service with the Employer.

Benefits. “Benefits” means any amounts paid to a Participant for Qualified Benefits available from time to time under the Plan.

Benefit Program. “Benefit Program” means the Health Care Reimbursement Program, Premium Payment Plan, and the Dependent Day Care Assistance Program as set forth in this Plan.

COBRA. “COBRA” means the Consolidated Omnibus Budget Reconciliation Act of 1985, as amended from time to time.

Code. “Code” means the Internal Revenue Code of 1986, as amended from time to time.

Compensation. An Eligible Employee’s “Compensation” for any Plan Year means the Compensation paid to the Eligible Employee by the Employer during that period which is currently treated as wages for income tax withholding purposes pursuant to Code Section 3401(a)(determined without regard to any rules under said Code Section that limit the remuneration included in wages based on the nature or location of the employment or the services performed), plus all other payments of Compensation to the Eligible Employee by the Employer for such period which is not included above, but which is subject to reporting under Code Section 6401(d) and 6051(a)(3), and further including amounts contributed by the Eligible Employee under a salary reduction agreement with the Employer which are excludable from taxable income under Code Section 125, 457, 402(g), and 414(h).

Dependent. Except as otherwise provided under the Plan, the term “Dependent” with respect to a Participant (or, if the Participant is married, by the Participant and Spouse) shall have the meaning of that term given by section 152 of the Code, as amended from time to time. Solely for purposes of the Medical Expense Reimbursement Program, Dependent includes a child (son, daughter, stepson, stepdaughter, or child legally adopted) of a participant, who has not attained age 27 as of the end of the taxable year, regardless of whether that child is married or meets the residency, support, and other tests described in IRC §152(c) for a dependent.

Dependent Day Care Assistance Program. The “Dependent Day Care Assistance Program” is a Benefit Program, the terms and conditions of which are set forth in Article 6.

Eligible Employee. Eligible Employee means any Employee working for

and compensated by Employer who satisfies the eligibility requirements of the Plan as prescribed in Section 3.1 and as defined by the Employer.

Employee. For purposes of this document, Employee means an individual who works for the Employer in an active Employee-Employer relationship; is eligible to participate in any Plan established under this document; and receives wages for employment with the Employer.

Employer. “Employer” means PLEASANT VIEW CITY, a governmental entity of the State of Utah which has taken all necessary steps to adopt this Cafeteria Plan.

Enrollment. “Enrollment” shall be the period beginning sixty (60) days prior to the commencement of each Plan Year and ending thirty (30) days prior to the commencement of each Plan Year. In the case of an Employee who first becomes eligible to participate in a Plan after the commencement of a Plan Year, such Employee shall have sixty (60) days following the date the Employee commences work to complete the Salary Reduction agreement and deliver them to Employer or the Plan Administrator.

Health Care Reimbursement Program. The “Health Care Reimbursement Program” is a Benefit Program, the terms and conditions of which are set forth in Article 5.

Highly Compensated Employee. “Highly Compensated Employee” means, with respect to any Plan year, an Employee of the Employer who meets the definition of highly compensated in Code Section 414(q) and Section 125 (b)(1) and (d), as amended from time to time.

Key Employee. A “Key Employee” is any current or former Employee of the Employer (and the Beneficiaries of such Employee) who at anytime during the determination period was an Employee that met or meets the definition of a Key Employee in Code Section 416(i)(I), as amended from time to time.

Participant. A “Participant” is a current Eligible Employee who has elected to participate and has enrolled in the Plan for the Plan Year pursuant to the procedures prescribed in Article 4.

Plan. “Plan” means the Cafeteria Plan created by this document, including all Benefit Programs hereunder, and all documents associated

with the Plan or any Benefit Program.

Plan Administrator. The “Plan Administrator” is the person, committee, entity or other third party designated under Article 9.1 to serve as administrator of the Plan. In the absence of such designation, the Employer shall serve as the Plan Administrator.

Plan Year. “Plan Year” means the 12-month participation period beginning on July 1st and ending on June 30th or during the two and one half months ending on the 15th day of the third calendar month immediately following the Plan Year. If the effective date under Section 1.2 is other than July 1st, the initial Plan Year shall be from the effective date until the next June 30th.

Qualified Benefits. “Qualified Benefits” shall mean a benefit under the Benefit Program[s] described herein.

Qualified Expense. “Qualified Expense” shall mean any amount paid or incurred by a Participant for Qualified Benefits not otherwise reimbursed under any other source.

Salary Reduction Agreement. “Salary Reduction Agreement” means a voluntary agreement whereby an Employee agrees to reduce his or her Compensation for the forthcoming Plan Year (or if the agreement becomes effective after the beginning of the Plan Year, for the balance of the Plan Year), for purposes of obtaining the Qualified Benefits offered by the Plan.

Spending Account[s]. “Spending Account[s]” shall mean the account[s] established in the Participant’s name and which is used to record amounts allocated to a Participant for a Benefit Program and their expenditure for Qualified Benefits.

Spouse. “Spouse” means a person to whom a Participant is legally married. An individual shall be deemed to be a “Spouse” of a Participant as with respect to any expense which is payable or reimbursable under the Plan if that individual is legally married to the Participant at the time the expense is incurred.

Status Change, Family Status Change, and/or Employment Status Change. “Status Change, Family Status Change and/or Employment Change” means a change in Status, family status or employment status as

defined in Article 4.5 of this Plan.

ARTICLE 3 ELIGIBILITY AND PARTICIPATION

3.1 Eligibility Requirements. Each Eligible Employee shall be eligible to become a Participant on the first day of employment. An Eligible Employee shall have sixty (60) days following the date the Employee commences work to complete the Salary Reduction Agreement and to deliver the same to Employer's Plan Administrator. If the Plan Administrator does not receive the Salary Reduction Agreement form within sixty (60) days of employment, the Employee shall not be eligible to participate in the Plan until the next Plan Year.

3.2 Cessation of Participation Generally. A Participant shall cease to be a Participant in the Plan as of the earliest of:

- (a) the first day of a Plan Year for which the Participant does not elect to participate in any Benefit Program;
- (b) the date a Participant ceases to be an Eligible Employee and thereafter fails to make required or voluntary contributions under the Plan; or
- (c) the date on which the Plan is terminated.

3.3 Family Medical Leave. A Participant who takes an unpaid leave of absence under the Family and Medical Leave Act of 1993 ("FMLA Leave") may revoke his election to participate under any Benefit Program offered under this Plan, for the remainder of the Plan Year in which such leave of absence commences. Such revocation shall be in accordance with such procedures as prescribed by the Plan Administrator. Upon such Participant's return from his or her FMLA Leave, the Participant may elect to be reinstated in the Plan, on the same terms that applied to the Participant prior to his or her taking the FMLA Leave, and with such other rights to revoke or change elections as are provided to other Participants under the Plan. Notwithstanding the foregoing, a Participant on FMLA Leave shall have no greater rights to Benefits for the remainder of the Plan Year in which the FMLA Leave commences as other Plan Participants.

ARTICLE 4 PARTICIPATION ELECTIONS PROCEDURES

4.1 Election Rights. Each Eligible Employee who has satisfied the eligibility requirements of Section 3.1 may elect to participate in any or all of the Benefit Programs made available under the Plan. An Eligible Employee's participation in any Benefit Program shall be subject to the terms and conditions of the Benefit Programs as set forth in the respective Articles of this Plan.

4.2 Effect of Election. For each Plan Year, an Eligible Employee may elect with respect to any Benefit Program to have the Employer reduce a portion of his or her Compensation, and to have such elected amount made available under the Benefit Program to pay for Qualified Expenses incurred by or on behalf of the Eligible Employee and his or her Beneficiaries. An election so made by an Eligible Employee shall constitute the Eligible Employee's Salary Reduction Agreement with the Employer allowing for a reduction in the Eligible Employee's Compensation in an amount equal to the amount to be made available under the Benefit Program to cover Qualified Benefits for and on behalf of the Eligible Employee.

4.3 Election procedures.

(a) At least 60 days prior to the commencement of each Plan Year, the Plan Administrator shall make available to each Eligible Employee a Salary Reduction Agreement in regard to participation in the Plan for the next Plan Year. In the case of an Employee who first becomes eligible to participate in the Plan after the commencement of a Plan Year, such participation Salary Reduction Agreement shall be made available as prescribed under Section 3.1.

(b) Each Eligible Employee who desires to participate in a Benefit Program for a Plan Year shall so designate such on the Salary Reduction Agreement, and shall further specify the amount of his or her Compensation to be reduced and allocated to each Benefit Program.

(c) To be effective for any Plan Year, a Salary Reduction

Agreement must be completed and returned to the Plan Administrator or its delegate at least thirty (30) days prior to the first day of that Plan Year. If an Eligible Employee fails to deliver a Salary Reduction Agreement to the Plan Administrator prior to the first day of a Plan Year, the Eligible Employee shall not be eligible to participate in any Benefit Program for that Plan Year.

(d) An Eligible Employee must complete and deliver a Salary Reduction Agreement to the Plan Administrator for each Plan Year for each Benefit Program in which the Eligible Employee desires to participate.

4.4 Irrevocable Status of Elections. Except as otherwise provided in this Article 4, any election made or deemed to have been made by an Eligible Employee with regard to participating or declining to participate in any Benefit Program offered within the Plan and with respect to any Plan Year shall be irrevocable for the duration of that Plan Year. During Family Medical Leave, a Participant may exercise whatever rights such Participant has under the Family Medical Leave Act and regulations promulgated thereunder as more fully set forth in Article 3.3.

4.5 Status Changes, Family or Employment Status Changes.

(a) Notwithstanding Section 4.4 above, a Participant may revoke the Salary Reduction Agreement with respect to a Benefit Program in effect for a Plan Year or, alternatively, may modify a prior election to take effect for the remainder of the Plan Year, if the revocation and the new election or modification, as the case may be, is on account of and consistent with a Status Change, Family Status Change or Employment Status Change. In this regard, a benefit election revocation or modification shall be deemed to be consistent with a Status Change, Family Status Change and/or Employment Change only if the revocation or modification is necessary or appropriate as a result of the Status Change, Family Status Change and/or Employment Change.

(b) For purposes of subsection (a) above, a “change in family status,” “Employment Status Change,” and/or “change in status” as with respect to a Participant shall include the following:

- (i) the marriage, divorce or legal separation of the Participant;
- (ii) the death of the Participant's Spouse or Dependent;
- (iii) the birth or adoption of a child of the Participant;
- (iv) the commencement or termination of employment of the Participant's Spouse;
- (v) a change from part-time to full-time employment status (or vice versa) by the Participant or the Participant's Spouse;
- (vi) the taking of an approved unpaid leave of absence by the Participant or the Participant's Spouse which leave shall include entering into or returning from "uniformed service" as defined under the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA); or the occurrence of a special Enrollment period as defined in Section 9801(f) of the Code);
- (vii) a significant change in the health coverage of the Participant or the Participant's Spouse attributable to the Spouse's employment; or
- (viii) such other events that the Plan Administrator determines will permit a change or revocation of an election during a Plan Year under regulations and rulings of the Internal Revenue Service.

(c) Any new election made under subsection (a) above shall be effective at such time as the Plan Administrator shall prescribe, but not earlier than the first pay period beginning after the Status Change, Family Status Change and/or Employment Change form is completed and returned to the Plan Administrator or its delegate. Status Change, Family Status Change and/or Employment Changes must be made within 60 days of when the event occurred. If the Status Change, Family Status Change and/or Employment Change form is not received by the Plan Administrator

within sixty (60) days of the change in family status, the Status Change, Family Status Change and/or Employment Change form shall be invalid.

4.6 Effect of Separation From Service.

(a) Except as specifically provided under the Plan, a Participant who separates from service during a Plan Year may revoke all existing benefit elections and terminate the entitlement to the reimbursement of expenses incurred during the Plan Year after the separation of service.

(b) To the extent required or permitted under the Plan, a Participant who separates from service may elect to continue to make contributions to the Plan to provide for the funding of Benefits for the remainder of that Plan Year. If such a Participant fails to timely make any required contributions, the Participant shall not be entitled to reimbursements under the Plan. (Refer to COBRA requirements under Article 8)

(c) However, nothing in this Article 4.6 shall prohibit the payment of Benefits for Qualified Expenses with respect to claims arising prior to the Participants termination of participation. Also, a former Participant who continues to receive Compensation from the Employer and for whom payroll deductions continue to be made shall remain a Participant for all purposes until such Compensation ceases.

(d) A Participant who separates from service may elect to pre-pay the remaining obligation under the current Salary Reduction Agreement. The Participant may then apply for reimbursement throughout the end of that Plan Year.

(e) Moreover, a terminated Participant shall be entitled to reimbursement of claims for Qualified Expenses incurred prior to his or her termination of employment, but only if the Participant (or his or her estate) applies for such reimbursement on or before ninety (90) days following the Participant's termination of participation or ninety (90) days following the close of the Plan Year, whichever is applicable.

(f) A Participant whose benefit election[s] for a Plan Year

are revoked under either subsection (a) or (b) above shall not be entitled to make any new benefit elections in regard to the remaining portion of that Plan Year of separation. A former Participant, who returns to service as an Eligible Employee within 30 days, may have the previous election reinstated for the remainder of that Plan Year. If the former Participant returns to service as an Eligible Employee after 30 days, that Employee may make a new election or resume the previous election for the remainder of that Plan Year.

4.7 Payment of Contributions While on FMLA Leave.

A Participant who takes an unpaid leave of absence under the Family and Medical Leave Act of 1993 ("FMLA Leave") and who elects to continue participation under this Plan shall be responsible for making the required contributions under the health care savings account offered under this Plan during the period of the FMLA Leave. The manner in which such payments are made shall be determined by the Employer in its sole discretion, among the following alternatives:

(a) Prepayment: The Participant may prepay the contributions due during the FMLA Leave period. Prepayment may not be required as a condition to remaining in the Plan, and prepayment may not be the sole option of making contributions hereunder.

(b) Pay-As-You-Go: The contributions due during the FMLA Leave period may be paid based on the same schedule as payments would have been due if the Participant had not been on FMLA Leave, on the same schedule as COBRA payments are made, under the Employer's existing rules for payment by Employees on leave without pay, or on any other schedule voluntarily agreed upon by the Plan Administrator and the Participant.

(c) Catch-Up Option: The Employer may advance the contributions on behalf of the Participant, and may recoup such contributions upon the Participant's return to employment. The "Catch-Up Option" shall be applied in a manner consistent with Prop. Treas. Reg. Sec. 1.125-3.

Prepayments may be made from salary, vacation pay or sick pay, to the extent permitted by applicable law. The Prepayment Option and Catch-Up Option may not be offered without also offering the Pay-As-You-Go Option.

If the Employer chooses more than one payment option the Employee may choose among the options.

4.8 Uniformed Service Under USERRA. A Participant who is absent from employment with the Employer on account of being in “uniformed service,” as that term is defined by the Uniformed Services Employment and Reemployment Rights Act of 1994 (“USERRA”), may elect to continue participation in the Plan. The coverage period shall be in accordance with USERRA § 4317 as amended from time to time. The Participant shall be responsible for making the required contributions during the period during which he or she is in “uniformed service.” The manner in which such payments are made shall be determined by the Employer, in a manner similar to Article 4.7 (regarding the payment of contributions with respect to FMLA Leave). A 2% administrative fee may be charged in accordance with USERRA. A Participant whose coverage under the Health Care Reimbursement Program is terminated on account of his or her being in “uniformed service,” and is later reinstated, shall not be subject to a new exclusion or waiting period requirement imposed by such Plan, provided that such requirements would not have been imposed if coverage had not been terminated as a result of “uniformed service.”

4.9 Changes by a Plan Administrator. The Plan Administrator may adopt such rules and take such actions as it deems necessary or desirable to assure that the various statutory or other limitations on Benefits provided to prescribed classes of Participant are satisfied. Such action may include a modification of any election made by a Participant as to the amount of salary reduction contributions to be made by the Participant under the Plan during a Plan Year.

ARTICLE 5 HEALTH CARE REIMBURSEMENT PROGRAM

5.1 Purpose of Program. The purpose of the Health Care Reimbursement Program as described in this Article 5 is to provide Eligible Employees with the opportunity to elect for each Plan Year to have a portion of their taxable Compensation reduced, and to have such elected amount allocated and made available to reimburse them for Qualified Medical Expenses incurred during such Plan Year which are not payable or reimbursable under a Group Medical Plan, or from any other Plan or source.

5.2 Status as Accident or Health Plan. It is the intention of the Employer that the Health Care Reimbursement Program qualify as an “accident or health Plan” within the meaning of Section 105(e) of the Code, and that Benefits provided under the Health Care Reimbursement Program to or on behalf of Eligible Employees, or their Spouses or Dependents, be eligible for exclusion from their gross income pursuant to Sections 105(b), 106 and 125 of the Code.

5.3 Enrollment in Program. Each Eligible Employee may elect to enroll in the Health Care Reimbursement Program for a Plan Year pursuant to the procedures set forth in Sections 4.3. and 3.1. Such election shall specify the amount of the Compensation for that Plan Year which the Eligible Employee directs to have reduced and made available for reimbursement of Qualified Medical Expenses during that Plan Year.

5.4 Maximum Annual Benefits. The maximum amount of Compensation which an Eligible Employee may elect to have reduced and set aside on the Eligible Employee’s behalf under the Health Care Reimbursement Program for Plan Year, and thus the maximum amount of reimbursements which may be made to the Eligible Employee for Qualified Medical Expenses incurred during the Plan Year is \$2,550, this amount may adjust annually for inflation.

5.5 Spending Accounts. The Plan Administrator shall establish a separate Health Care Spending Account for each Eligible Employee who elects to participate in the Health Care Reimbursement Program for a Plan Year. Such Spending Account shall be credited with the salary reduction contribution which the Eligible Employee has elected to have set aside for the Plan Year under the Health Care Reimbursement Program, and shall be charged with all reimbursements and any administrative expenses made from or assessed against such Spending Account for that Plan Year.

5.6 Conditions to Reimbursement. A Participant shall be entitled to a reimbursement from his or her Health Care Spending Account for a Plan Year only if the following conditions are satisfied:

- (a) The expense to which the reimbursement relates is a Qualified Medical Expense as defined in Section 5.7 below;
- (b) Such expense was incurred during that Plan Year or

during the two and one half months ending on the 15th day of the third calendar month immediately following the Plan Year and while the Participant was enrolled in the Health Care Reimbursement Program; and

(c) The Participant has complied with the Health Care Reimbursement procedures prescribed under Article 7.

5.7 Qualified Medical Expenses. A “Qualified Medical Expense” with respect to a Participant means an expense incurred for the medical care, as defined in Section 213 of the Code and as allowed by the Internal Revenue Service rules for Flexible Spending Accounts, of Participant, or for the Spouse or Dependent of the Participant.

For purposes of establishing the status of an expense as a Qualified Medical Expense, the term “Dependent” as with respect to a Participant is defined in Article 2. In addition, and solely for purposes of this Health Care Reimbursement Program, a child of a divorced Participant shall be treated as a Dependent of the Participant for a Plan Year if more than one-half of the child’s support for the year is provided by the Participant. Such status shall exist even if the Participant is not the custodial parent with respect to the child or is otherwise not eligible to claim a personal exemption education with respect to such child for income tax purposes.

5.8 Timing of Expense Incurrence. A Qualified Medical Expense is reimbursable from a Participant’s Health Care Spending Account for a Plan Year only if such expense is incurred during that Plan Year or during the two and one half months ending on the 15th day of the third calendar month immediately following the Plan Year and while the Participant is enrolled in the Health Care Reimbursement Program. In this regard, an expense is deemed to have been incurred by a Participant on the date the Participant or Beneficiary is provided with medical care that gives rise to the expense, and not when the Participant or individual is billed, charged for or pays the medical care. Accordingly, an otherwise Qualified Medical Expense is not reimbursable from a Participant’s Health Care Spending Account if such expense was incurred prior to the date on which the Participant enrolled in the Health Care Reimbursement Program. Similarly, reimbursements may not be made from a Participant’s Health Care Spending Account for any Plan Year as with respect to any expense incurred prior to or after that Plan Year or during the two and one half months ending on the 15th day of the third calendar month immediately following the Plan Year. However,

reimbursements of Qualified Medical Expenses incurred during a Plan Year may be made after the end of the Plan Year as set forth in Section 7.2, 7.3 and 7.4.

5.9 Uniform Availability of Benefit. A Participant who elects to participate in the Health Care Reimbursement Program for a Plan Year shall be entitled at all times during that Plan Year to reimbursements from the Health Care Spending Account. The amount of reimbursements to which the Participant is so entitled as of any date is an amount equal to the total annual benefit elected by the Participant pursuant to Section 5.4 (or, if the Participant has modified such elected benefit amount, equal to the modified amount), reduced by any prior reimbursement or expenses charged to such Spending Account for that Plan Year. Such right to reimbursement as of any date shall be without regard to the amount of the Participant's Compensation which has been reduced and allocated to the Participant's Health Care Spending Account as of that date.

5.10 State Medicaid Benefits Rights. Notwithstanding any provision of the Plan to the contrary, the following rules shall apply.

(a) Payment for Benefits with respect to a Participant under the Health Care Reimbursement Program shall be made in accordance with any assignment of rights made by or on behalf of such Participant, or a Beneficiary of the Participant, as required by a State Medicaid Plan.

(b) The fact that an individual is eligible for or is provided medical assistance under a State Medicaid Plan shall not be taken into account in regard to the individual's Enrollment as a Participant or Beneficiary in the Health Care Reimbursement Program, or in determining or making any payments for Benefits of the individual as a Participant or Beneficiary in the Health Care Reimbursement Program.

(c) Payments for Benefits under the Health Care Reimbursement Program shall be made to a State in accordance with any State law which provides that the State has acquired the rights with respect to a Participant for items or services constituting medical assistance under a State Medicaid Plan.

(d) For purposes of this Section 5.10, a "State Medicaid Plan" means a State Plan for medical assistance approved under

Title XIX of the Social Security Act.

5.11 Special Enrollment. A Participant's revocation or amendment of participation during the Plan Year, and new election for the remainder of the Plan Year, is allowable:

- (1) if a judgment, decree, or order (collectively, "Order") results from a divorce, legal separation, annulment, or change in legal custody (including a Qualified Medical Child Support Order defined in Section 609 of ERISA) that requires accident or health coverage for an Employee's Dependent Child, and
- (2) the Employee changes his or her election to provide coverage for the Dependent Child if the Order requires coverage under the Employee's plan; or
- (3) the Employee changes his or her election to revoke coverage for the Dependent Child if the Order requires the former spouse to provide coverage.

5.12 Medicare / Medicaid Entitlement. A Participant's revocation or amendment of participation during the Plan Year, and new election for the remainder of the Plan Year, is allowable:

- (a) if the Employee, Spouse, or Dependent Child becomes entitled to coverage under Part A or Part B of Title XVIII of the Social Security Act (Medicare) or Title XIX of the Social Security Act (Medicaid), other than coverage consisting solely of the benefits under Section 1928 of the Social Security Act (the program for the distribution of pediatric vaccines); and
- (b) the Employee changes his or her election to revoke coverage for that Employee, Spouse or Dependent Child under the Plan.

5.13 Indemnification of Employer and/or Plan Administrator by Participants. If any Participant receives one or more payments or reimbursements under this Plan that are not for Eligible Medical Care Expenses, such Participant shall indemnify and reimburse the Employer and/or Plan Administrator for any liability it may incur for failure to withhold

federal or state income tax or Social Security tax from such payments or reimbursements.

ARTICLE 6 DEPENDENT DAY CARE ASSISTANCE PROGRAM

6.1 Purpose of Program. The purpose of the Dependent Day Care Assistance Program as described in this Article 6 is to provide Eligible Employees with the opportunity to elect for each Plan Year to have a portion of their taxable Compensation reduced, and to have such elected amount allocated and made available to reimburse them for Qualified Dependent Day Care Expenses incurred during such Plan Year which are not payable or reimbursable from any other Plan or source.

6.2 Status as Dependent Day Care Assistance Program. It is the intention of the Employer that the Dependent Day Care Assistance Program qualify as a "Dependent Day Care Assistance Program" within the meaning of Section 129(d) of the Code, and that reimbursements provided under the Dependent Day Care Assistance Program to Participants be eligible for exclusion from their gross income pursuant to Section 129(a) of the Code.

6.3 Enrollment in Program. The Plan Administrator shall provide each Eligible Employee with a written notice of the availability of the Dependent Day Care Assistance Program including the terms and conditions of participation. An Eligible Employee may thereupon elect to enroll in the Dependent Day Care Assistance Program for a Plan Year pursuant to the procedures prescribed in Section 4.3. Such election shall specify the amount of the Compensation for that Plan Year which the Eligible Employee directs to have reduced and made available for the reimbursement of Qualified Dependent Day Care Expenses incurred during that Plan Year.

6.4 Maximum Annual Benefits.

(a) Subject to subsection (b) below, the maximum amount of Compensation which a Participant may elect to have reduced and set aside on the Participant's behalf under the Dependent Day Care Assistance Program for a Plan Year, and thus the maximum amount of reimbursements which may be made to the Participant for Qualified Dependent Day Care Expenses incurred during the Plan

Year, is \$5,000.

(b) Notwithstanding subsection (a) above, the maximum annual benefit which a Participant may elect for a Plan Year shall be limited to the least of the amounts set forth below:

(i) \$2,500, in the case of a married Participant if the Participant and the Participant's Spouse will file a separate federal income tax return for the tax year which coincides with such Plan Year;

(ii) the total taxable Compensation and other earned income of the Participant from the Employer, for that Plan Year; and

(iii) in the case of a married Participant, the total taxable Compensation and other earned income of the Participant's Spouse for that Plan Year.

(iv) The amount Participant elects to set forth pursuant to Article 6.3 above.

Notwithstanding the foregoing, the additional limitations prescribed above shall be imposed with respect to an Eligible Employee for a Plan Year only if at the time of the Eligible Employee's election the Plan Administrator knows or has reason to know that the circumstances giving rise to such limitation in fact exist or will exist with respect to the Eligible Employee for that Plan Year.

(c) For purposes of subsections (b)(ii) and (iii) above, a Participant shall be deemed to be married with respect to a Plan Year if the Participant is so married to a Spouse on the last day of that Plan Year.

(d) For purposes of subsection (b)(iii) above, the Spouse of a married Participant shall be deemed to have earned income for any month during a Plan year in which such Spouse is either physically or mentally incapable of self-care, or is a full-time student during at least five (5) calendar months during that Plan Year. The amount of such deemed earned income for each such month is \$200 if the Participant has one Qualifying Individual (as defined in Section 6.7 below), and \$400 per month if the Participant has more than one

Qualifying Individual.

(e) The Plan Administrator may, in its sole discretion, secure from an Eligible Employee such information as may be appropriate to determine whether any of the special limitations prescribed in subsection (b) above may be applicable to the Eligible Employee for a Plan Year.

6.5 Spending Accounts. The Plan Administrator shall establish a separate Dependent Day Care Spending Account for each Eligible Employee who elects to participate in the Dependent Day Care Assistance Program for a Plan Year. Such Spending Account shall be credited with the salary reduction contributions which the Eligible Employee has elected to have set aside for the Plan Year under the Dependent Day Care Assistance Program, and shall be charged with all reimbursements and any administrative expenses made from or assessed against such Spending Account for that Plan Year.

6.6 Conditions to Reimbursement. A Participant shall be entitled to a reimbursement from the Dependent Day Care Spending Account for a Plan Year only if the following conditions are satisfied:

(a) The Participant has one or more Qualifying Individuals, as defined in Section 6.7 below, with respect to such Plan Year;

(b) The expense to which the reimbursement request relates is a Qualified Dependent Day Care Expense as defined in Section 6.8 below;

(c) The expense to which the reimbursement request relates was incurred (as defined in Section 6.9 below) during that Plan Year or during the two and one half months ending on the 15th day of the third calendar month immediately following the Plan Year and while the Participant was enrolled in the Dependent Day Care Assistance Program; and

(d) The Participant has complied with the expense reimbursement procedures prescribed under Article 7.

6.7 Qualifying Individuals. For purposes of this Article 6, a person is a "Qualifying Individual" with respect to a Participant as of any date if as of such date such person is:

(a) a Dependent of the Participant under the age of 13 with respect to whom the Participant is entitled to a personal exemption deduction for income tax purposes; or

(b) a Dependent or Spouse of the Participant who is physically or mentally incapable of self-care.

6.8 Qualified Dependent Day Care Expenses.

(a) Except as may otherwise be provided below, a "Qualified Dependent Day Care Expense" with respect to a Participant means an expense for Dependent care which is incurred to enable the Participant to be gainfully employed during a period for which there are one or more Qualifying Individuals with respect to the Participant.

(b) Notwithstanding the foregoing, the following expenses shall not be deemed "Qualified Dependent Day Care Expenses," and thus shall not be reimbursable under the Dependent Day Care Assistance Program, these expenses include, but are not limited to:

(i) Any expense associated with providing Dependent care to a Participant's Dependent or Spouse who is a Qualifying Individual by reason of being incapable of self-care, if the Plan Administrator knows or has reason to know such person does not regularly spend at least eight (8) hours each day in the Participant's home.

(ii) Any expense for services provided by a day care center if the Plan Administrator knows or has reason to know that such center either does not comply with all applicable state and local laws and regulations, or does not provide care to more than six (6) individuals on a regular basis during the Plan Year.

(iii) Any expense which the Plan Administrator knows or has reason to know represents the cost of sending a child to an overnight camp.

(iv) Any expense which the Plan Administrator knows or has reason to know represents an amount paid to any

individual who is:

- (A) a Dependent of the Participant with respect to when the Participant can claim a personal exemption deduction for income tax purposes;
- (B) the Spouse of the Participant; or
- (C) a child of the Participant who is under the age of 19 as of the last day of the Plan Year.

(v) Any expense which the Plan Administrator knows or has reason to know has been paid or is reimbursable under any other program or from any source (other than this Plan).

(vi) Any expense that is excluded by federal regulations including but not limited to food, clothing, or educational services unless these services are minimal or insignificant and inseparable from the portion of the expense that is for care, or for the individual's well being and protection.

(c) For purposes of establishing the status of an expense as a Qualified Dependent Day Care Expense, the term "Dependent" with respect to a Participant is as defined in Article 2; except that a child of a divorced Participant shall be treated as a Dependent of the Participant for a Plan Year only if the Participant has custody of the child for a longer period during the Plan Year than the other parent. Such status shall exist even if the Participant is not otherwise eligible to claim a dependency exemption deduction with respect to such child for income tax purposes by reason of a written release to such exemption claim made under Code Section 152(e).

6.9 Timing of Expense Incurrence. A Qualified Dependent Day Care Expense is reimbursable from a Participant's Dependent Day Care Spending Account for a Plan Year only if such expense is incurred during the Plan Year or during the two and one half months ending on the 15th day of the third calendar month immediately following the Plan Year and while the Participant is enrolled in the Dependent Day Care Assistance Program. In this regard, an expense is deemed to have been incurred by an

individual on the date on which the Qualifying Individual to whom the expense relates is provided with the Dependent care that gives rise to the expense, and not when the Participant or Qualifying Individual is billed, charged for or pays for the Dependent care. Accordingly, an otherwise Qualified Dependent Day Care Expense is not reimbursable from a Participant's Dependent Day Care Spending Account if such expense was incurred prior to the date on which the Participant enrolled in the Dependent Day Care Assistance Program. Similarly, reimbursements may not be made from a Participant's Dependent Day Care Spending Account as with respect to any expense incurred prior to or after that Plan Year or during the two and one half months ending on the 15th day of the third calendar month immediately following the Plan Year. However, reimbursements of Qualified Dependent Day Care Expenses incurred during a Plan Year may be made after the end of the Plan Year as prescribed in Article 7.

6.10 Limited Availability of Benefits. The amount to which a Participant is entitled as a reimbursement under the Dependent Day Care Spending Account as of any date during a Plan Year is limited to the total amount of the Participant's elective contributions made to such account for the Plan Year as of such date, reduced by any prior reimbursements and administrative expenses charged to that account for that Plan Year.

6.11 Plan Administrator Rules. The Plan Administrator may adopt such rules as it deems necessary or desirable to impose limitations on the amount of contributions elected to be made by Participants under the Dependent Day Care Assistance Program for the purpose of assuring that the limitations prescribed under this Article 6 are satisfied.

6.12 Annual Benefit Statement. The Plan Administrator or Employer shall provide to each Participant receiving reimbursements from the Dependent Day Care Assistance Program during a calendar year a written statement setting forth the amounts reimbursed or to be reimbursed to the Participant for such year. Such written statement shall be provided on or before January 31 following the end of the calendar year at issue. In lieu of a separate written statement, the information may be included in the Participant's Form W-2, Wage and Tax Statement, for such year. If as the time such annual benefit statement is being prepared, the Plan Administrator is unable to ascertain the total amount of reimbursement which will be made to a Participant for the year, the Plan Administrator may report in the annual benefit statement a reasonable estimate of the total

amount of reimbursements. In this regard, the amount of Compensation which the Participant elected to have set aside under the Dependent Day Care Assistance Program for the year shall be deemed to be a reasonable estimate of the total amount to be reimbursed to the Participant for the year.

6.13 Indemnification of Employer / Plan Administrator by Participants. If any Participant receives one or more payments or reimbursements under this Plan that are not for Eligible Dependent Day Care Expenses, such Participant shall indemnify and reimburse the Employer and/or Plan Administrator for any liability it may incur for failure to withhold federal or state income tax or Social Security tax from such payments or reimbursements.

ARTICLE 7 EXPENSE REIMBURSEMENT PROCEDURES

7.1 General Rules. Reimbursements of Qualified Expenses under the Plan shall be made to a Participant upon the filing of a prior request for such reimbursement with the Plan Administrator or its delegate. The use of a benefit card shall constitute such a request. The reimbursement for use of a benefit card shall be satisfied by the honoring of the charge on the card with a corresponding reduction of the participants account balance. Any such request, other than use of a benefit card, shall not be acted upon unless it is (i) made on such form as the Plan Administrator may approve for such purpose, (ii) signed by the requesting Participant; and (iii) timely filed with the Plan Administrator or its delegate. All requests for reimbursements under the Plan shall be subject to, and shall be processed in accordance with, the procedures set forth in this Article 7 and such other procedures prescribed from time to time by the Plan Administrator. All such procedures shall be uniformly applied to similarly situated Participants.

7.2 Timing of Requests. Requests for reimbursements under the Plan for Qualified Expenses incurred during a Plan Year may be made at any time during the plan year. In all events, requests for reimbursement under the Plan must be submitted within ninety days (90) days following the end of the Plan Year. Any request for a reimbursement with respect to a Plan Year which is received after the foregoing deadline is ineligible for reimbursement.

7.3 Forfeitures. If the total Qualified Expenses paid or reimbursed to a Participant with respect to any Plan Year are less than the amount set aside for reimbursement by Participant in any Plan Year, the unused portion shall be forfeited ninety (90) days following an Employee's date of termination from plan participation or ninety (90) days after the end of the Plan Year, whichever is earlier. No Participant shall be entitled to carry over any unused dollar amounts to the next Plan Year or to reallocate the unused portion to any other benefit program, nor shall any Participant be entitled to receive any unused portion in the form of cash.

7.4 Reimbursements. Except as provided in any Plan, contract or arrangement established to provide Benefits, reimbursement of Qualified Expenses shall be made at such time and in such amounts as shall be determined by Employer or the Plan Administrator in accordance with law. The amounts set aside under a Participant's Salary Reduction Agreement for any Plan Year shall be used only to reimburse the Participant for Qualified Expenses incurred for such Plan Year or during the two and one half months ending on the 15th day of the third calendar month immediately following the Plan Year, and only if the Participant applies for reimbursement on or before the dates set forth in Article 7.2 and 7.3 above.

7.5 Minimum Reimbursements. At the discretion of the Plan Administrator, a request by a Participant for a reimbursement under either the Health Care Reimbursement Program or the Dependent Day Care Assistance Program shall be accepted and acted upon if the amount of the request is for at least \$25.00 (or, if less, the remaining balance of the Participant's account). The foregoing restriction shall not apply, however, to the final reimbursement to be made to a Participant for a Plan Year.

7.6 Claims Substantiation. No expense reimbursement shall be made to a Participant under the Health Care Reimbursement Program or the Dependent Day Care Assistance Program unless the expense is documented directly by the Administrator or the Participant:

(a) provides an invoice or other written statement from the service provider or other applicable independent third party which evidences that the expense has been incurred and the amount of such expense; and

(b) attests in writing that the expense at issue has not been reimbursed and is not reimbursable under any other Plan.

7.7 Processing Fee. The Plan Administrator may impose upon a Participant a reasonable fee for the processing of a reimbursement under the Plan. Any such fee shall be charged to the Spending Account of the Participant from which such reimbursement is made. Any such fee shall be in accordance with the agreement between the Plan Administrator and the Employer.

7.8 Nondiscrimination. Notwithstanding any provision of the Plan to the contrary, in no event shall the aggregate amount of reimbursements or other Benefits provided to Key Employees under the Plan for a Plan Year exceed twenty-five percent (25%) of the aggregate amount of such reimbursements or other Benefits provided to all Participants for such Plan Year. The Plan Administrator may adopt such rules as it deems necessary or desirable to assure that the foregoing limitation is satisfied, including imposing restrictions on the amount of contributions which a Key Employee may elect to have set aside under the Plan for a Plan Year. Any such rules shall be uniformly applied to similarly situated individuals.

7.9 Appeals Procedure.

(a) Any Participant or other person who believes that a benefit is then due to such person under the Plan, including one greater than that initially determined by the Plan Administrator, may file an appeal in writing with the Plan Administrator.

(b) The Plan Administrator shall within ninety (90) days of the receipt of an appeal either allow or deny the appeal in writing. A denial of a claim shall be written in a manner calculated to be understood by the claimant and shall include:

- (i) the specific reason or reasons for the denial;
- (ii) specific references to pertinent Plan provisions on which the denial is based;
- (iii) a description of any additional material or information necessary for the claimant to perfect the claim for the benefit believed due and an explanation of why such material or information is necessary; and

(iv) an explanation of the Plan's claim review procedure.

(c) A claimant whose claim is denied (or the claimant's duly authorized representative) may, within sixty (60) days after receipt of denial of the claim:

(i) submit a written request for review to the Plan Administrator;

(ii) review pertinent documents; and

(iii) submit issues and comments in writing.

(d) The Plan Administrator shall notify the claimant of its decision on review within sixty (60) days of receipt of a request for review. The decision on review shall be written in a manner calculated to be understood by the claimant and shall include specific reasons for the decision and specific references to the pertinent Plan provision on which the decision is based.

(e) The 90-day and 60-day periods described in subsections (b) and (d), respectively, may be extended at the discretion of the Plan Administrator for a second ninety (90) or sixty (60) day period, as the case may be, provided that written notice of the extension is furnished to the claimant prior to the termination of the initial period, indicating the special circumstances requiring such extension of time and the date by which a final decision is expected.

(f) A claimant may state the reason or reasons forming the basis of the appeal to a benefit under the Plan, and may submit written evidence in support of the appeal made under and in accordance with the procedures set forth in this Section. Such action is not required. However, the failure to state a reason or to submit written evidence in support of an appeal shall permanently bar the claimant from raising such reason or submitting such evidence in any forum at a later date.

(g) Participants and Beneficiaries shall not be entitled to challenge the Plan Administrator's determinations in judicial or administrative proceedings without first complying with the

procedures in this Article. The decisions made pursuant to this Section are intended to be final and binding on Participants, Beneficiaries and others.

(h) Notwithstanding the other sections of this Article 7, if the Public Employees Health Program (PEHP) is the Plan Administrator, the procedure for appealing denied claims shall be administered in accordance with Utah Code Ann. § 49-11-613 as amended.

ARTICLE 8 COBRA CONTINUATION RIGHTS

8.1 In General. Any Participant and/or Dependent who experiences a Qualifying Event with respect to the Health Care Reimbursement Program shall thereafter be eligible for Benefits under the Health Care Reimbursement Program in such amounts and for such periods as may be mandated under the health care continuation provisions of the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) and this Article 8.

8.2 Continuation of Coverage. To the extent required by Section 8.1 above, a Qualified Beneficiary who would lose coverage under this Plan as a result of a qualifying event is entitled to elect continuation coverage within the election period under this Plan. Coverage provided under this provision is on a contributory basis. No evidence of good health will be required.

Except as otherwise specified in an election, any election by a Qualified Beneficiary who is a Participant or Spouse of the Participant will be deemed to include an election for continuation coverage under this provision on behalf of any other Qualified Beneficiary who would lose coverage by reason of a qualifying event.

8.3 Type of Coverage. Continuation coverage under this provision is coverage which is identical to the coverage provided under this Plan to similarly situated Beneficiaries under this Plan with respect to whom a qualifying event has not occurred as of the time coverage is being provided. If coverage under this Plan is modified for any group of similarly situated Beneficiaries, the coverage shall also be modified in the same manner for all qualified Beneficiaries under the Plan in connection with such group.

8.4 Coverage Period. The coverage under this provision will extend for at least the period beginning on the date of a qualifying event and ending not earlier than the earliest of the following:

- (a) the date continuation period under the IRS regulations has been exhausted;
- (b) the date on which Employer ceases to provide any flexible spending Plan to any Employee;
- (c) the date on which the Qualified Beneficiary fails to make timely payment of the required contribution pursuant to this provision;
- (d) the date on which the Qualified Beneficiary first becomes, after the date of the election, covered under any other group health Plan as an Employee or Dependent, or otherwise becomes entitled to Benefits under Title XVIII of the Social Security Act (Medicare).

8.5 Contribution.

(a) A Qualified Beneficiary shall only be entitled to continuation coverage provided such Qualified Beneficiary pays the applicable contribution required under the Plan in full and in advance, except as provided in (b) below. Such contribution shall not exceed the requirements of applicable federal law. A Qualified Beneficiary may elect to pay such contribution in monthly installments.

(b) Except as provided in (c) below, the payment of any contribution shall be considered to be timely if made within thirty (30) days after the date due, or within such longer period of time as applies to or under this Plan.

(c) Notwithstanding (a) and (b) above, if an election is made after a qualifying event during the election period, this Plan will permit payment of the required contribution for continuation coverage during the period preceding the election to be made within 45 days of the date of the election.

(d) A 2% administrative fee may be charged in accordance with COBRA.

8.6 Notification by Qualified Beneficiary. Each Participant or Qualified Beneficiary must notify the Plan Administrator or the Employer of the occurrence of a divorce or legal separation of the Participant from such covered Participant's Spouse, and/or the Participant's Dependent child ceasing to be a Dependent child under the terms of this Plan within sixty (60) days after the date of such occurrence. This 60-day time limit shall only apply to those occurrences as described in this paragraph which occur after the date of the enactment of the Tax Reform Act of 1986.

8.7 Notification to Qualified Beneficiary.

(1) Upon receipt of written notice of a Qualifying Event the Plan Administrator shall then provide written notice to each Qualified Beneficiary of his or her right to continuation coverage under this provision as required by federal law.

(2) The Plan Administrator shall notify any Qualified Beneficiary of the right to elect continuation coverage under this provision as required by federal law. If the qualifying event is the divorce or legal separation of the Participant from the Participant's Spouse or a Dependent child ceasing to be a Dependent child under the terms of this Plan, the administrator shall only be required to notify a Qualified Beneficiary of his or her right to elect continuation coverage if the Qualified Beneficiary notifies the Administrator of such qualifying event occurring after the date of the enactment of the Tax Reform Act of 1986 within sixty (60) days after the date of such qualifying event.

(3) Notification of the requirements of this provision to the Spouse of a Participant shall be treated as notification to all other qualified Beneficiaries residing with such Spouse at the time notification is made.

8.8 Definitions. The terms used in the text of this Article 8 are defined as follows:

(1) "Dependents" for the purposes of the Health Care Reimbursement Plan, include individuals who are Dependents within the meaning of section 152(a) of the Code. No person shall be considered a Dependent of more than one Employee. If both an

Employee and an Employee's Spouse are employed by Employer, Dependent children may be covered by either Spouse, but not by both.

(2) "Election Period" means the 60-day period during which a Qualified Beneficiary who would lose coverage as a result of a qualifying event may elect continuation coverage. This 60-day period begins not later than the date of termination of coverage as a result of a qualifying event and ends not earlier than sixty (60) days after the later of such date of termination of coverage or the receipt of notice of the right to elect continuation coverage under this Plan.

(3) "Full-Time Student" means a Dependent child who is enrolled in, regularly attends and is recognized by the Registrar of an accredited secondary school, college or university, institution for the training of registered nurses (R.N.), or any other accredited or licensed school for the minimum number of credit hours required by that institution in order to maintain Full-Time Student status.

(4) "Medicare" means the Health Insurance for the Aged and Disabled Act, Title XVIII of Public Law 89-97, Social Security, as amended.

(5) "Qualified Beneficiary" means an individual who, on the day before the qualifying event for a Participant, is a Beneficiary under this Plan as the Spouse or Dependent child of the Participant. In the case of the termination of a Participant or the reduction in hours of the Participant's employment, the term Qualified Beneficiary includes the Participant. Effective January 1, 1997, a child who is born to (or placed for adoption with) a Qualified Beneficiary who is a Participant during the Coverage Period shall also be a Qualified Beneficiary.

Exception - the term Qualified Beneficiary does not include an individual whose status as a Participant is attributable to a period in which such individual is a nonresident alien who received no earned income from the Employer which constituted income from sources within the United States (within the meaning of Code Section 911(d)(2) and section 861(a)(3)). If an individual is not a Qualified Beneficiary pursuant to this paragraph, a Spouse or Dependent child of such individual shall not be considered a Qualified Beneficiary by virtue of the relationship to such

individual.

(f) "Qualifying Event" means with respect to a Participant, any of the following events which, but for the continuation coverage under this provision, would result in the loss of coverage of a Qualified Beneficiary:

- (1) the death of the Participant;
- (2) the termination (except by reason of such Participant's gross misconduct) or reduction in hours of the Participant's employment;
- (3) the divorce or legal separation of the Participant from such Participant's Spouse;
- (4) the Participant becoming entitled to Benefits under Title XVIII of the Social Security Act (Medicare);
- (5) a Dependent child who ceases to be a Dependent child under the terms of this Plan.
- (6) "University/College" means an accredited institution listed in the current publication of accredited institutions of higher education.

ARTICLE 9 ADMINISTRATION OF THE PLAN

9.1 Plan Administrator. The Employer may appoint a person, a committee consisting of more than one person, an entity, or other third party to serve as the Plan Administrator and named fiduciary of the Plan. In the absence of such an appointment, the Employer shall serve as such Plan Administrator.

9.2 Powers and Duties of Plan Administrator. Except as specifically provided otherwise, the Plan Administrator shall have final and binding discretionary authority to control and manage the operation and administration of the Plan, including all rights and powers necessary or convenient to the carrying out all of its functions hereunder, whether or not such rights and powers are specifically enumerated herein. In exercising its responsibilities hereunder, the Plan Administrator may manage and

administer the Plan through the use of agents (who may include Employees of the Employer). Without limiting the generality of the foregoing, and in addition to the other powers set forth in this Article 9, the Plan Administrator shall have the following express authorities:

(a) To construe and interpret the Plan, decide all questions of eligibility and determine the amount, manner and time of payment of any Benefits hereunder, all in the sole discretion of the Plan Administrator. Any such construction, interpretation, etc., shall be final and binding on Participants, Beneficiaries and all other persons.

(b) To prescribe procedures to be followed by Participants in filing requests for reimbursements of proper expenses, and to authorize payment of such expense reimbursements.

(c) To prepare and distribute, in such manner as the Plan Administrator determines to be appropriate, information explaining the Plan.

(d) To receive from the Employer, and from Participants and Beneficiaries, such information, and to maintain records concerning such information, as shall be necessary for the proper administration of the Plan.

(e) To furnish the Employer upon request such annual and other reports with respect to the administration of the Plan as are reasonable and appropriate.

(f) To review and decide claims for Benefits, and the review of the denial of any such claims, pursuant to and to the extent provided in Article 7, including any interpretations of the Plan, which decisions and interpretations the Plan Administrator shall have full discretion and authority to make hereunder.

9.3 Consultation With Advisors. Except as specifically provided herein, the Plan Administrator (or any other fiduciary designated pursuant to Section 9.5) may employ one or more persons to render advice with regard to any responsibility it may have under the Plan. The Plan Administrator may consult with counsel, actuaries, accountants, physicians or other advisors (who may be counsel, actuaries, accountants, physicians or other advisors for the Employer) and may also from time to time utilize the services of Employees and agents of the Employer in the discharge of

its responsibilities.

9.4 Records and Reports. The Plan Administrator and Employer shall take all such action as it deems necessary or appropriate to comply with governmental laws and regulations relating to the maintenance of records, notifications to Participants, filings with the Internal Revenue Service and U.S. Department of Labor, and all other such requirements applicable to the Plan. The Plan Administrator shall be responsible for preparing the Form 5500. The Employer shall be responsible for filing the Form 5500 with the Internal Revenue Service.

9.5 Designation of Other Fiduciaries. The Employer may designate in writing other persons to carry out a specified part or parts of the Plan Administrator's responsibilities hereunder (including the power to designate other persons to carry out a part of such designated responsibility); provided, however, that such designation may not include any power to manage or control assets of the Plan, or to amend the Plan. Any such designation must be accepted by the designated person, who shall acknowledge in writing that such person is a fiduciary with respect to the Plan.

9.6 Obligations of Plan Administrator and Employers.

(a) The Plan Administrator shall make such determinations as are necessary to accomplish the purposes of the Plan with respect to individual Participants or classes of such Participants.

(b) The Employer shall notify the Plan Administrator of facts relevant to such determinations, including without limitation, length of service, Compensation for services, date of death, permanent disability, granting or terminating of leave of absence, age, retirement and termination of service for any reason (but indicating such reason), and termination of participation. The Employer shall also notify the Plan Administrator of all other facts which may be necessary for the Plan Administrator to discharge its responsibilities hereunder.

**ARTICLE 10
AMENDMENT OR TERMINATION**

10.1 Amendment or Termination of Plan.

(a) The Employer reserves the right at any time and from time to time to amend or terminate in whole or in part any of the provisions of the Plan or Benefit Program.

(b) Any such amendment or termination shall be effective as of the date specified by the Employer. An amendment may be effected by establishment, modification, or termination of a Benefit Program by Employer. Any such amendment or termination may take effect retroactively or otherwise.

(c) In the event of a termination or reduction of Benefits under the Plan or any Benefit Program, the Plan shall be liable only for benefit payments due and owing as of the effective date of such termination or reduction, and no payments scheduled to be made on or after such effective date shall result in any liability to the Plan, the Plan Administrator, the Employer, or any agent thereof.

10.2 Form of Amendment or Termination. Any amendment or termination of the Plan or any part of the Plan shall be made by an instrument in writing, duly certified, reflecting that such change has been authorized by Employer or the Plan Administrator.

**ARTICLE 11
MISCELLANEOUS**

11.1 Exemption for ERISA. This Plan is exempt from the Employers Retirement Income Security Act of 1974 pursuant to 29 U.S.C. 1003(b).

11.2 No Guarantee of Employment, etc. Neither the maintenance of the Plan nor any part thereof shall be construed as giving any Participant hereunder or other Employees any right to remain in the employ of the Employer and none of the terms hereof shall be construed as an express or implied contract between the Employer and any Participant or Beneficiary. All terms and conditions of this Plan are subject to unilateral modification, or termination by Employer. No commissioner, officer, or

Employee of the Employer in any way guarantees to any Participant or Beneficiary the payment of any benefit or amount which may become due in accordance with the terms of the Plan.

11.3 Required Information to Be Furnished.

(a) Each Participant and Beneficiary will furnish to the Plan Administrator such information as the Plan Administrator considers necessary or desirable for purposes of administering the Plan, and the provisions of the Plan respecting any payments hereunder are conditional upon the prompt submission by the Participant or Beneficiary of such true, full and complete information as the Plan Administrator may request.

(b) Any communication, statement or notice to a Participant and Beneficiary addressed to the last post-office address filed with the Plan Administrator, or if no such address was filed with the Plan Administrator, then to the last post-office address of the Participant or Beneficiary as shown on the Employer's records, will be binding on the Participant or Beneficiary for all purposes of this Plan and neither the Plan Administrator nor the Employer shall be obliged to search for or ascertain the whereabouts of any Participant or Beneficiary.

11.4 Nonalienation. To the fullest extent permitted by law, Participants and Beneficiaries shall have no right to assign, transfer, hypothecate, encumber, commute or anticipate an interest in any Benefits under the Plan, and the payment of Benefits shall in no way be subject to any legal process to levy upon or attach the same for payment of any claim against any Participant or Beneficiary.

11.5 Recovery of Overpayments. Notwithstanding any other provision of the Plan to the contrary, the Plan Administrator shall be authorized on behalf of the Plan to institute or cause to be instituted action to recover an overpayment of Benefits made pursuant to the Plan to any Participant or Beneficiary as authorized by the Code.

11.6 Payment of Benefits to Persons Under Legal Disability. Whenever and as often as any person entitled to payments under the Plan shall be determined to be a minor or under other legal disability or otherwise incapacitated in any way so as to be unable to manage such person's financial affairs, or otherwise incapable of giving a valid receipt

and discharge for any payment, the Plan Administrator, in its sole discretion, may direct that all or any portion of such payments be made (i) to such person, (ii) to such person's legal guardian or conservator, or (iii) to such person's Spouse or to any other person, in any manner the Plan Administrator considers advisable, to be expended for the person's benefit.

The decision of the Plan Administrator shall, in each case, be final and binding upon all persons. Any payment made pursuant to the power herein conferred shall operate as a complete discharge of the obligations under the Plan in respect thereof of the Plan, the Employer, and the Plan Administrator.

11.7 Controlling Law. To the extent not preempted by the law of the United States of America, the laws of the State of Utah shall be the controlling state law in all matters relating to the Plan and shall apply.

11.8 Severability. If any provisions of the Plan shall be held illegal or invalid for any reason, said illegality or invalidity shall not affect the remaining parts of the Plan, but the Plan shall be construed and enforced as if said illegal and invalid provisions had never been included herein.

11.9 Limitations on Provisions. The provisions of the Plan and any Benefits provided by the Plan shall be limited as described herein. Any benefit payable under any other Employee benefit Plan maintained by the Employer shall be paid solely in accordance with the terms and provisions of such Plan, and nothing in this Plan shall operate or be construed in any way to modify, amend, or affect the terms and provisions of such other Plan.

11.10 Gender and Number. Masculine gender shall include the feminine and neuter, the singular shall include the plural, and the plural shall include the singular, unless the context clearly indicates otherwise.

11.11 Headings. All article and section headings in the Plan are intended merely for convenience and shall in no way be deemed to modify or supplement the actual terms and provisions set for thereunder.

11.12 Counterparts. This Plan may be executed in several counterparts, and each shall be an original without reference to the others.

IN WITNESS WHEREOF, and as evidence by the adoption of this Plan, **PLEASANT VIEW CITY** has caused its authorized officers to duly execute this Plan this _____ day of _____, _____.

PLEASANT VIEW CITY

By: _____

Title: _____

Attest:

EXHIBIT B

Public Employees Health Program

Flexible Spending /Limited FSA Account Fees

Fees for flexible spending account (FSA) administration are set to encourage efficiencies and minimize the costs. With PEHP and employer approval, the fees can be conveniently charged to the medical risk pool.

Base fee: \$2.50 per participant per month, whether the participant has a health FSA, a dependent day care FSA, or both. This includes the benefit card for health FSA, claim adjudication, reports, customer service, and appeals processing.

Additional fees:

\$0.50 per participant per month is added if the employer carves out the pharmacy benefit and does not provide PEHP with the pharmacy claims data from the other provider(s).

\$0.25 per participant per month is added if the employer does not offer PEHP dental and does not provide PEHP with the dental claims data from the other provider(s).

Other fees will be charged at cost for non-standard service requests, as additional card or cards for dependents away from home.

Initial deposit:

One sixth of the annual health FSA contributions will be necessary to fund card charges and claim reimbursements in excess of year-to-date contributions. Additional funds may be requested by PEHP if needed. With acceptance from PEHP and the employer, this may be coordinated and included with the medical reserve deposit.

There are no set up fees. There are no charges for plan documents. There are no fees for reports. There are no fees for the premium only plan. There is no minimum number of participants per employer.

I agree to this schedule of fees.

PLEASANT VIEW CITY Date _____

INSURANCE PREMIUM PAYMENT PLAN

ARTICLE I PURPOSE OF PLAN

- 1.01 Purpose.** The purpose of the Insurance Premium Payment Plan (the “Plan”) is to permit Employees of the Employer to participate in the office’s medical, dental, accident, and other insurance benefit programs allowable under the Code, and to pay the required portion of the eligible premiums, on a basis which is intended to provide to them significant income tax advantages, as permitted by Section 125 of the Internal Revenue Code, (IRC) as amended.

Under the Plan, unless a Participant elects to the contrary, any monthly insurance premiums under the office’s medical and dental benefit program, which are currently payable by the Participant will be paid directly by the office. In return for payment of the premiums by the office, the Participant agrees to have his or her salary adjusted downward to reflect the amount of the premiums so paid. The Plan may provide significant tax advantages to the Participants in that the required premiums will be paid with funds, which will not be subject to federal income tax, and the corresponding amount of the salary reductions of Participants should not be includable in their gross income for federal income tax purposes.

The tax advantage, which the Plan is intended to provide, is subject to government rulings, regulations and application of the tax laws by the Internal Revenue Service. Although it may anticipate certain tax consequences as being likely, the Employer does not promise or represent to any person that any particular tax consequence will result from participation in this Plan.

The Plan is intended to qualify as a “cafeteria plan” under Section 125 of the Internal Revenue Code of 1986, as amended, and shall be construed and interpreted consistent with the requirements of that Section.

ARTICLE II DEFINITIONS

The following words and phrases have the following meanings, unless a different meaning is plainly required by the text:

- 2.01 Code.** “Code” means the Internal Revenue Code of 1986, as amended.
- 2.02 Effective Date.** “Effective Date” means July 1, 2011.
- 2.03 Employee.** “Employee” means an Employee of the Employer who meets the eligibility requirements of the Employer’s accident, medical, and dental benefit programs.
- 2.04 Employer.** “Employer” means PLEASANT VIEW CITY
- 2.05 Participant.** “Participant” means an Employee who has elected to participate in the Plan.
- 2.06 Plan.** “Plan” means the Insurance Premium Payment Plan.
- 2.07 Plan Year.** “Plan Year” means the twelve consecutive month period beginning July 1st and ending June 30th.

ARTICLE III ELIGIBILITY AND PARTICIPATION

- 3.01 Eligibility.** Each Employee who elects coverage under the Employer’s accident, medical and dental benefit programs is eligible to participate in the Plan.
- 3.02 Participation.** Unless otherwise elected under section 3.03, each Employee shall be a

Participant in the Plan for a Plan Year.

3.03 *Election not to Participate.* An Employee who is eligible to participate in the Plan may elect not to participate by completing and filing an appropriate election form before the day the Employee's coverage under the Employer's accident, medical, or dental benefit begin and within the election period established by the Employer.

3.04 *Changes in Participation Status.*

- (a) An Employee's participation status at the end of a Plan Year shall be automatically continued for the subsequent Plan year unless the employee completes and files an appropriate election form under section 3.03 during the election period established by the Employer.
- (b) A Participant may revoke or amend participation in the Plan during a Plan Year only on account of and consistent with a status change, a change in family status, and/or employment status change. A status includes: marriage, divorce, death of a spouse or child, birth or adoption of a child, or an employment change of the spouse which affects the spouse's eligibility for benefits under another group, medical or dental plan, or such other event allowed under applicable law or regulation. A revocation or amendment or participation must be made within sixty (60) days after the change in family status and will be effective for the balance of the Plan Year in which the election is made, beginning on the first day of the month following the month in which the election is made. The change made must be consistent with the status change, family, or employment status change.

3.05 *HIPAA/Special Enrollment.* In the case of a Benefit Plan that provides health coverage, and not for Qualified Health Care Expense accounts, a Participant may revoke participation in a Benefit Plan and make a new election that corresponds with the special enrollment rights provided in Code Section 9801(f), whether or not the change is permitted under any other section of this Plan.

For Individuals losing other Coverage:

- (1) An Employee may revoke participation in a Benefit Plan and make a new election if the Employee is eligible, but not enrolled, for coverage under the terms of the Benefit Plan (or a Spouse or Dependent Child of such an Employee if the Spouse or Dependent Child is eligible, but not enrolled, for coverage); and
 - (1) The Employee, Spouse or Dependent Child was covered under a group health plan or had health insurance coverage at the time coverage was previously offered to the Employee.
 - (2) The Employee's Spouse's or Dependent Child's coverage under a group health plan or health insurance was:
 - (1) Under a COBRA continuation provision and the coverage under such provision was exhausted; or
 - (2) Not under a COBRA continuation provision and either the coverage was terminated as a result of loss of eligibility for the coverage (including as a result of legal separation, divorce, death, termination of employment, or reduction in the number of hours of employment) or the employer contributions towards such coverage were terminated.
- (2) In this case, a revocation or amendment of participation must be made within 30 days after the date of exhaustion of coverage described in subparagraph f., 1.,(a),(1) or the termination of coverage or employer contribution described in subparagraph f.,1., (a),(3)

and will be effective for the balance of the Plan Year in which the election is made, beginning on the first day of the month following the month in which the election is made.

For Acquisitions of a Spouse or Dependent Child:

- (1) A Participant may revoke participation in a Benefit Plan and make a new election if the individual is a Participant under the Benefit Plan (or has met any waiting period applicable to becoming a Participant under the Plan and is eligible to be enrolled under the Plan but for a failure to enroll during a previous enrollment period), and
- (2) A person becomes a Spouse or a Dependent Child of the Participant through marriage, birth, or adoption or placement for adoption, and
- (3) The Participant elects to enroll himself or herself, the Spouse, and/or the Participant's Dependent Child or Children in the Plan, to the extent that the Spouse or Dependent Children are otherwise eligible for coverage.
- (4) In this case, a revocation or amendment or participation must be made within 30 days after the date dependent coverage is made available or the date of the marriage, birth, or adoption or placement for adoption and will be effective for the balance of the Plan year in which the election is made, as follows:
 - (1) in the case of marriage, not later than the first day of the first month beginning after the date the completed request for enrollment is received;
 - (1) in the case of a Dependent Child's birth, as of the date of such birth; or
 - (2) in the case of a Dependent Child's adoption or placement for adoption, the date of such adoption or placement for adoption.

A Participant's revocation or amendment of participation during the Plan Year, and new election for the remainder of the Plan Year, is allowable:

- (1) if a judgment, decree, or order (collectively, "Order") results from a divorce, legal separation, annulment, or change in legal custody (including a Qualified Medical Child Support Order defined in Section 609 of ERISA) that requires accident or health coverage for an Employee's Dependent Child, and
- (2) the Employee changes his or her election to provide coverage for the Dependent Child if the Order requires coverage under the Employee's plan; or
- (3) the Employee changes he or her election to revoke coverage for the Dependent Child if the Order requires the former spouse to provide coverage.

3.06 Medicare / Medicaid Entitlement. A Participant's revocation or amendment of participation during the Plan Year, and new election for the remainder of the Plan Year, is allowable:

- (a) if the Employee, Spouse, or Dependent Child becomes entitled to coverage under Part A or Part B of Title XVIII of the Social Security Act (Medicare) or Title XIX of the Social Security Act (Medicaid), other than coverage consisting solely of the benefits under Section 1928 of the Social Security Act (the program for the distribution of pediatric vaccines); and

- (b) the Employee changes his or her election to revoke coverage for that Employee, Spouse or Dependent Child under the Plan.

3.07 Termination of Participation. Participation during a Plan Year terminates on the date a Participant ceases to be an Employee or fails to meet the eligibility requirements of section 3.01 or revokes participation under section 3.04, or the date the Plan is terminated.

ARTICLE IV BENEFITS AND SALARY REDUCTION

4.01 Benefits. The Employer shall pay the entire cost or premium of the medical, dental, and accident insurance benefits selected by a Participant.

4.02 Salary Reduction. As a Participant in the Plan, each Employee agrees to reduce his or her salary or wage each month by the amount of the Participant's portion of the monthly premium paid by the Employer in section 4.01. The premium amounts paid by the Employer will be adjusted to reflect changes in the cost or insurance premiums of the medical, dental and accident insurance and other benefits. Such changes will automatically be reflected in the amount of a Participant's salary reduction.

ARTICLE V ADMINISTRATION

5.01 Employer Powers and Duties. The Employer shall manage and administer the Plan. The Employer shall interpret the Plan and decide all matters arising thereunder, including the right to remedy possible ambiguities, inconsistencies, or omissions. All determinations of the Employer with respect to any matter under the Plan shall be conclusive and binding on all persons. The Employer may:

- (a) Require any person to furnish such information as it may request for the purpose of the proper administration of the Plan and as a condition to receiving any benefits under the Plan.
- (b) Make and enforce administrative rules and prescribe the use of such forms as it considers necessary for the efficient administration of the Plan.
- (c) Decide questions concerning the Plan and the eligibility of any Employee to participate in the Plan, in accordance with the provisions of the Plan.
- (d) Determine the amount of benefits which are payable to any person in accordance with the provisions of the Plan; and provide full and fair review to any Participant whose claim for benefits has been denied in whole or in part.
- (e) Delegate to appropriate third parties the Employer's powers and duties under the Plan.

5.02 Expenses. All expenses incurred prior to the termination of the Plan that arise in connection with the administration of the Plan, shall be paid by the Employer.

5.03 Additional Operating Rules.

- (a) The amount of all costs of insurance premiums paid by the Employer pursuant to a Participant's salary reduction election will not be subject to federal or state income tax withholding or Social Security (FICA and FUTA) tax withholding. Salary reduction amounts under this Plan shall not reduce salary or wage amounts for purposes of any

other Employer sponsored Employee benefit program unless the terms of the program provides otherwise.

- (b) In no event may the amount of salary reduction under this Plan in any month or pay period exceed the amount of a Participant's net salary for such month or pay period. Further, no salary reduction shall be made when the amount of the salary reduction under this Plan in any month or pay period exceeds the amount of a Participant's net salary for such month or pay period.
- (c) In the event the Participant is on an unpaid leave of absence or other circumstances where the Participant continues to be a member of the accident, medical and dental benefit programs offered by the Employer and the Participant does not receive a salary sufficient to pay the insurance premium, it is the responsibility of the Participant to remit to the Employer funds as to cover the Participant's share of insurance premiums. Such payments shall be made monthly.

ARTICLE VI CLAIMS PROCEDURE

- 6.01 **Notice to Employee.** Any person who claims he or she has been denied a benefit under the Plan shall be entitled, upon written request to the Employer to receive, within thirty (30) days of receipt of such request, a written notice of such action, together with a full and clear statement of the specific reasons therefore, citing pertinent provisions of the Plan and statement of the procedure to be followed in requesting a review of his or her claim.
- 6.02 **Appeal of Denial of Benefit.** If the claimant wishes further consideration of his or her claim, he or she may request a hearing. The Employer shall schedule and hold a full and fair hearing on the issue within sixty (60) days following receipt of the claimant's request for such hearing. The decision following such hearing shall be communicated in writing to the claimant and, if the claim is denied, shall set forth the specific reasons for such denial, citing the pertinent provisions of the Plan. The decision of the Employer as to all claims shall be final. A person may make an appeal under this Section only with regard to benefits that have been denied under this Plan. Benefits provided under other benefit plans are not subject to appeal under this Section.

ARTICLE VII AMENDMENT OR TERMINATION OF THE PLAN

- 7.01 **Right to Amend or Terminate.** The Employer reserves the power at any time and from time to time (and retroactively if necessary or appropriate to meet the requirements of the Code) to modify or amend, in whole or in part, any or all of the provisions of the Plan provided, however, that no such modification or amendment shall divest a Participant of a right to a benefit to which he becomes entitled in accordance with the Plan. The Employer reserves the power to discontinue or terminate the Plan at any time. Any such amendment, discontinuance or termination shall be effective as of such date as the Employer shall determine.

ARTICLE VIII GENERAL PROVISIONS

- 8.01 **Employment Rights.** Neither the Plan nor any action taken with respect to it shall confer upon any person the right to continue in the employ of the Employer.
- 8.02 **Alienation of Benefits.** No benefit under the Plan is subject to anticipation, alienation, sale,

transfer, assignment, pledge, encumbrance or charge, any attempt to do so is void.

- 8.03 **Use of Form Required.** All communications in connection with the Plan made by a Participant are effective only when duly executed on forms provided by and filed with the Division of Human Resources of the Employer.
- 8.04 **Applicable Law.** The provisions of the Plan shall be construed, administered and enforced according to applicable Federal law and the laws of the State of Utah.
- 8.05 **Limitation on Liability.** The Employer does not guarantee benefits payable under any insurance policy or other similar contract described or referred to herein, and any benefits thereunder shall be the exclusive responsibility of the insurer or other entity that is required to provide such benefits under such policy or contract.
- 8.06 **Gender and Number.** The masculine pronoun wherever used shall include the feminine, the neuter pronoun shall include both the masculine and the feminine, and the singular may include the plural, and vice versa, as the context may require.

The Employer does hereby establish this Plan for the benefit of its Employees, which shall be known as the Insurance Premium Payment Plan.

The undersigned does hereby certify that this Plan Document was approved and duly adopted on behalf of the PLEASANT VIEW CITY

PLEASANT VIEW CITY

Date _____

By: _____

Title:

Attested:

RESOLUTION 2015-D

A RESOLUTION ADOPTING THE BUDGET FOR THE FISCAL YEAR 2015-16.

Be it resolved by the Pleasant View City Council of Pleasant View, Utah:

SECTION ONE: The budget for the fiscal year 2015-16 is hereby adopted as Exhibit A (attached).

SECTION TWO: This resolution shall take effect immediately.

DATED this _____ day of June, 2015.

PLEASANT VIEW CITY, UTAH

Toby Mileski, Mayor

Attest:

City Recorder

Vote:

_____ CM Boehme
_____ CM Burns
_____ CM Gibson
_____ CM Humphreys
_____ CM Pitman

RESOLUTION 2015-E

A RESOLUTION AMENDING THE BUDGET FOR THE FISCAL YEAR 2014-15.

WHEREAS, The City Council has the authority to increase budgets in the budgetary funds by resolution after a public hearing.

Be it resolved by the City Council of Pleasant View, Utah:

SECTION ONE: The budget for the fiscal year 2014-15 is hereby amended as Exhibit A (attached):

SECTION TWO: This resolution shall take effect immediately.

DATED this ____ day of June, 2015.

PLEASANT VIEW CITY, UTAH

Toby Mileski, Mayor

Attest:

City Recorder

Vote:

____ CM Boehme
____ CM Burns
____ CM Gibson
____ CM Humphreys
____ CM Pitman

PLEASANT VIEW CITY

2014-2015 AMENDED BUDGET & 2015-2016 BUDGET

ADOPTED FINAL BUDGETS

June 9, 2015

DRAFT

<u>Index</u>	<u>Page</u>
General Fund Revenue	1-2
General Fund Expenditures	3-10
General Fund Summary	11
Enterprise Funds:	
Storm Sewer	12
Water	13
Sewer	14
Solid Waste	15
Capital Project Funds:	
Parks	16
Equipment	17
Roads	18
CIP's (5 year)	
Storm Sewer	19
Water	20
Sewer	21
Parks	22
Equipment	23-25
Roads	26
RDA	27-28
Personnel	29-31
Impact Fee Balances	32
Transfer History	33
Current Fee Schedule	34-46

PLEASANT VIEW CITY CORPORATION
Budget Worksheet - 2015-2016

CUR YTD - AS OF June 4, 2015

Account No.	Account Title	2012-13 Pri Year 2 Actual	2013-14 Pri Year Actual	2014-15 Cur YTD Actual	2014-15 Cur Year Budget	2014-15 Cur Year Projected	2015-16 Beginning Budget
GENERAL FUND							
TAXES							
10-31-010	MOTOR VEHICLES	49,828	53,015	41,161	50,000	50,000	50,000
10-31-100	CURRENT YEAR PROPERTY TAXES	588,861	580,976	538,027	569,561	592,000	584,000
10-31-200	PRIOR YEAR PROPERTY TAXES	32,029	29,850	23,066	30,000	30,000	30,000
10-31-300	SALES AND USE TAXES	864,400	932,045	804,106	950,000	970,000	1,000,000
10-31-400	FRANCHISE TAXES	637,104	665,380	614,315	690,000	684,000	687,000
	Subtotal:	2,172,222	2,261,266	2,020,675	2,289,561	2,306,000	2,351,000
LICENSES AND PERMITS							
10-32-100	BUSINESS LICENSES AND PERMITS	13,087	13,393	13,262	13,500	13,500	13,500
10-32-160	1% SURCHARGE	371	719	-180	390	550	200
10-32-170	CWSID IMPACT COLLECTION FEE	750	1,860	1,120	1,180	1,200	300
10-32-180	NV FIRE DISTRICT COLLECTION FEE	840	1,750	1,340	1,180	1,200	300
10-32-210	BUILDING PERMITS	182,415	336,183	207,173	195,500	212,000	76,800
10-32-250	ANIMAL LICENSES	5,928	5,037	5,461	6,000	6,000	6,000
	Subtotal:	203,391	358,942	228,176	217,750	234,450	97,100
INTERGOVERNMENTAL REVENUE							
10-33-300	BLOCK GRANT POLICE	4,803	7,500	0	8,500	8,500	8,500
10-33-400	WEBER SCHOOL DIST-RESOURCE	27,500	31,563	31,563	31,562	31,562	31,562
10-33-401	WEBER SCHOOL DIST-REIMBURSEMENT	8,024	6,740	4,160	8,000	8,000	8,000
10-33-500	LOCAL UNITS GRANTS/AWARDS	0	0	7,514	4,450	7,520	3,625
10-33-560	CLASS C" ROAD FUND ALLOTMENT"	277,556	265,184	226,204	285,000	275,000	283,000
10-33-580	STATE ALCOHOL ENFORC/EDUC FUND	7,205	7,112	7,551	7,550	7,550	7,550
10-33-581	STATE GRANTS/AWARDS (police)	2,755	288	0	5,000	5,000	5,000
10-33-582	STATE GRANTS/AWARDS (general)	0	0	1,000	1,000	1,000	0
	Subtotal:	327,843	318,387	277,992	351,062	344,132	347,237
CHARGES FOR SERVICES							
10-34-230	IMPROVEMENT INSPECTION FEES	5,736	10,810	6,975	6,300	8,400	4,000
10-34-240	INSPECTION FEES	75,262	101,570	90,091	70,600	93,000	36,000
10-34-250	PLAN CHECK FEES	150	0	0	150	150	150
10-34-260	BOARD OF ADJUSTMENTS FEES	6,900	18,300	3,600	3,500	3,500	3,500
10-34-270	ZONING & SUBDIVISION FEES	20,502	11,571	1,594	16,000	11,000	11,000
10-34-280	FOUNDER'S DAY	935	640	1,490	1,500	1,500	1,500
10-34-550	IMPOUND & SHELTER FEES	23,272	25,607	28,853	25,000	28,900	28,900
10-34-750	PARK FEES	1,060	2,635	3,050	2,600	3,100	3,100
	Subtotal:	133,867	171,133	135,653	125,650	149,350	87,950

Aged based tax collected by Weber County. The amount is shared by the taxing units for each land parcel.
The actual budgeted revenue will be taken from the Weber County worksheets.
Taxes paid from prior year property taxes.
Applied a 3% projected growth from the prior year
Applied an overall 3.5% projected growth from the prior year.

No salient changes
Based on building permits.
Based on building permits.
Based on building permits.
Assuming 30 residential building permits and 24 misc. permits (remodels, garages, sheds, etc)
No salient changes. Approximately 500 licenses

Jag Grants, ect.
Weber School District's reimbursement to the City to place a resource officer at WHS.
This is a reimbursement for police service at the WHS. The corresponding expenditures are shown in the police budget.
This is a 5% grant from our liability premium paid by ULGT to be used for risk management and safety purchases subject to training and pre-approvals
The city receives an allotted amount based on mileage (40.91 road miles-39.16 paved/1.75 gravel) and population. This revenue is restricted to Class C road expenditures. The corresponding expenditures are shown in the street budget.
Funds received from the State to be used for alcohol related education programs. The corresponding expenditures are shown in the police budget.
This is a reimbursement for State seat belt shifts and youth alcohol grant shifts. The corresponding expenditures are shown in the police budget.

Revenue collected will come from inspections done by city staff on development projects. These are electrical/mechanical/plumbing inspections. Based on building permits.
Based on building permits.
No salient changes.
These are fees collected from developers to process subdivisions/amendments.
Revenue generated through the Salmon Bake (\$8.5K) and fireworks donations (\$2.5K)
No salient changes.
Revenues generated through the recreation programs: Baseball/softball, basketball, flag football.
Revenues generated through park and field reservations.



PLEASANT VIEW CITY CORPORATION
Budget Worksheet - 2015-2016

Acct No.	Account Title	2012-13		2013-14		2014-15		2014-15		2015-16	
		Pri Year Actual	2013-14 Actual	Pri Year Actual	2014-15 Actual	Beginning Budget	Cur Year Projected	Beginning Budget	Cur Year Projected	Beginning Budget	Cur Year Projected
FINES AND FOREFEITURES											
10-35-100	COURT FINES	89,298	87,409	107,119	90,000	116,500	116,500	100	100	100	100
10-35-200	SMALL CLAIMS FEES	0	0	120	100	120	120	0	0	0	0
10-35-300	TRAFFIC SCHOOL FEES	2,295	2,835	3,870	3,000	4,000	4,000	0	0	0	0
	Subtotal:	91,593	90,244	111,109	93,100	120,620	120,620	100	100	100	100
MISCELLANEOUS REVENUE											
10-36-100	INTEREST EARNINGS	3,415	4,482	4,073	4,300	5,000	5,000	0	0	0	0
10-36-200	RENTS AND CONCESSIONS	17,459	17,443	14,988	18,000	17,000	17,000	0	0	0	0
10-36-220	CREDIT CARD USAGE FEE	0	35	0	0	0	0	0	0	0	0
10-36-250	POLICE REPORTS	825	715	770	800	800	800	0	0	0	0
10-36-400	SALE OF FIXED ASSETS	0	0	10,325	0	10,325	0	0	0	0	0
10-36-500	OTHER FINANCING	0	0	0	0	0	0	0	0	0	0
10-36-900	MISC/SUNDRY REVENUE	15,137	24,372	10,941	9,300	15,000	15,000	0	0	0	0
	Subtotal:	36,836	47,047	41,097	32,400	48,125	48,125	0	0	0	0
CONTRIBUTIONS AND TRANSFERS											
10-39-100	CONTRIB FROM PRIVATE SOURCES	0	0	0	0	0	0	0	0	0	0
10-39-200	REVENUE SHARING CARRYOVER	0	0	0	472,914	472,914	472,914	0	0	611,481	611,481
10-39-300	CLASS C "ROADS CARRYOVER"	0	0	0	257,758	257,758	257,758	0	0	300,758	300,758
10-39-350	STATE ALCOHOL FUNDS CARRYOVER	0	0	0	10,125	10,125	10,125	0	0	10,675	10,675
10-39-400	TRANSFERS FROM OTHER FUNDS	0	0	0	0	0	0	0	0	0	0
	Subtotal:	0	0	0	740,797	740,797	740,797	0	0	922,914	922,914
GENERAL FUND Revenue Total:		2,965,752	3,247,019	2,814,702	3,850,320	3,943,474	3,943,474	3,965,915	3,965,915	3,965,915	3,965,915

This is an increase of approx \$29k from the 2013-2014 fiscal years.
Small claims fees
An addition fee paid to attend traffic school (\$45).

Interest paid accounts at America First and PTIF.
Revenue collected from basement rentals, tower rentals (T-Mobile & Clear Wire).

Fee charge for police reports

Misc. reimbursements: i.e. insurance payments, return check fees, restitution, copies, tobacco compliance. Plus \$7,014 Trust liability program dividend.

The amount represents the reserve balance in the General Fund from the prior year.
The amount represents the beginning balance of Class C Funds.
The amount represents the beginning balance of Alcohol Funds received from the State.

PLEASANTVIEW CITY CORPORATION
Budget Worksheet - 2015-2016

Acct No.	Account Title	2012-13 Pri Year Actual	2013-14 Pri Year Actual	2014-15 Cur YTD Actual	2014-15 Beginning Budget	2014-15 Cur Year Projected	2015-16 Beginning Budget
LEGISLATIVE							
10-41-120	SALARIES - MAYOR AND COUNCIL	21,816	21,816	19,998	21,820	21,820	21,820
10-41-130	EMPLOYEE BENEFITS	4,227	3,209	2,140	2,400	2,400	2,400
10-41-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	3,669	3,804	4,291	4,300	4,625	4,625
10-41-220	PUBLIC NOTICES	6,090	6,514	6,826	8,500	9,500	12,500
10-41-230	TRAVEL	2,643	3,126	2,771	3,880	3,880	3,880
10-41-240	OFFICE SUPPLIES AND EXPENSE	325	1,184	96	800	800	800
10-41-310	PROFESSIONAL & TECHNICAL	688	813	688	1,000	1,000	1,000
10-41-330	EDUCATION AND TRAINING	970	520	680	1,000	1,000	1,000
10-41-510	INSURANCE AND SURETY BONDS	76	76	76	100	100	100
10-41-610	CITY APPRECIATION	916	466	890	1,000	1,000	1,000
10-41-620	MISCELLANEOUS	209	194	233	575	575	575
10-41-630	EQUITY/PERFORMANCE ADJUSTMENT	0	0	0	0	0	0
10-41-640	DISCRETIONARY FUNDS	0	0	0	0	0	0
	Subtotal:	41,629	41,722	38,689	45,075	46,375	49,700
JUDICIAL							
10-42-110	SALARIES/WAGES-PERMANENT	43,586	44,318	42,070	45,850	46,000	47,400
10-42-115	OVERTIME/VAC	131	306	593	450	600	450
10-42-120	SALARIES/WAGES-PART-TIME	1,100	1,984	1,187	3,000	3,000	3,050
10-42-130	EMPLOYEE BENEFITS	19,398	19,800	19,259	21,300	21,300	22,300
10-42-132	EMPLOYEE BENEFITS-GRP 3	170	323	303	350	350	350
10-42-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	31	32	33	75	75	75
10-42-230	TRAVEL	1,085	1,666	1,578	2,700	2,700	2,650
10-42-240	OFFICE SUPPLIES AND EXPENSE	700	1,384	883	1,100	1,100	1,100
10-42-280	TELEPHONE	770	670	610	720	720	720
10-42-310	PROFESSIONAL & TECHNICAL	14,501	9,828	10,246	15,500	15,500	15,500
10-42-330	EDUCATION & TRAINING	870	400	160	600	600	1,025
10-42-510	INSURANCE AND SURETY BONDS	76	76	76	100	100	100
10-42-740	CAPITAL OUTLAY - EQUIPMENT	0	0	1,989	2,000	2,000	800
	Subtotal:	82,418	80,787	78,987	93,745	94,045	95,520

Mayor (\$923; 20 monthly) and Council (\$175 monthly each)
FICA, workers comp
ULCT membership \$4,364; Salt Lake Chamber \$250
12 newsletters w/utilities \$12K (total \$19,500), public hearing notices
Mayor (\$40 monthly reimb) and Council (\$30 monthly reimb.each); misc. travel
IT service
Education opportunities for Mayor and Council
Christmas appreciation for CC \$270; farewells, special occasions
WACOG dinner; Weber County Mayor's dinner; Tri-City Mayor's lunch
Newly created (2012) to be used at the discretion of the council

Judge; Court Administrator
Balliff
Criminal & Traffic Code, annual judge membership
BCI (EL) St. George \$900; Court Conf. (EL) St. George \$900; Balliff training- Las Vegas or Boise \$550;
DL Class (EL) SLC \$150; Caselle \$150
Judge (\$10 monthly reimb); court's office phone extra line
IT service; prosecutor \$6K; witness fees/warrants srved/defensed attmry \$7K; Caselle support
\$500; Small Claims clerk \$60x10 cases
BCI (EL) \$85; Court conf (EL) \$75; balliff training \$365; DL class \$75; Caselle \$425
Chair; printer for court room

Account No.	Account Title	2012-13		2013-14		2014-15		2014-15		2015-16	
		Pri Year	Actual	Pri Year	Actual	Beginning Budget	Cur YTD	Beginning Budget	Projected	Beginning Budget	Projected
ADMINISTRATION											
10-43-110	SALARIES/WAGES-PERMANENT	58,103	60,787	56,955	62,900	62,900	62,900	63,000	63,000	63,000	63,000
10-43-115	OVERTIME/VAC	78	67	12	350	350	350	350	350	350	350
10-43-120	SALARIES/WAGES-PART-TIME	2,619	4,604	4,608	6,000	6,000	6,000	3,100	6,000	3,100	6,000
10-43-130	EMPLOYEE BENEFITS	25,252	23,413	23,005	29,750	25,000	25,000	25,400	25,000	25,400	25,400
10-43-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	879	722	50	750	750	750	750	750	750	750
10-43-220	PUBLIC NOTICES	0	0	0	0	0	0	0	0	0	0
10-43-230	TRAVEL	6,550	6,558	6,400	8,500	7,000	8,500	8,500	7,000	8,500	8,500
10-43-240	OFFICE SUPPLIES AND EXPENSE	551	431	257	800	800	800	800	800	800	800
10-43-280	TELEPHONE	1,092	691	989	1,300	1,100	1,300	1,100	1,100	1,100	1,100
10-43-310	PROFESSIONAL & TECHNICAL	1,295	1,347	1,441	1,000	1,450	1,450	1,400	1,450	1,400	1,400
10-43-330	EDUCATION AND TRAINING	1,190	1,555	1,560	1,755	1,755	1,755	1,755	1,755	1,755	1,755
10-43-510	INSURANCE AND SURETY BONDS	1,100	600	600	600	600	600	600	600	600	600
10-43-605	MARKETING & ANALYSIS	150	150	150	150	150	150	150	150	150	150
10-43-620	MISCELLANEOUS SERVICES	0	0	20	200	200	200	200	200	200	200
10-43-630	EMP. APPRECIATION	7,266	9,127	7,021	7,055	7,055	7,055	7,055	7,055	7,055	7,055
10-43-635	SEMI-ANNUAL EVENT	0	0	0	0	0	0	0	0	0	0
10-43-640	CONTINUING EDUCATION	3,293	2,141	0	5,000	1,200	5,000	1,200	5,000	1,200	5,000
10-43-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0	0	0	0	0	0
	Subtotal:	107,418	112,173	103,068	126,110	116,110	116,110	119,605			
TREASURER											
10-44-110	SALARIES/WAGES-PERMANENT	14,878	25,220	28,704	26,000	26,200	26,200	27,700	26,200	27,700	27,700
10-44-115	OVERTIME/VAC	117	166	31	650	650	650	650	650	650	650
10-44-120	SALARIES/WAGES-PART-TIME	2,619	2,768	2,598	3,000	3,000	3,000	3,100	3,000	3,100	3,100
10-44-130	EMPLOYEE BENEFITS	6,674	11,170	10,950	12,300	12,300	12,300	12,750	12,300	12,750	12,750
10-44-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	407	220	420	650	650	650	650	650	650	650
10-44-290	TRAVEL	3,290	1,843	1,056	2,500	2,500	2,500	4,000	2,500	4,000	4,000
10-44-240	OFFICE SUPPLIES AND EXPENSE	1,477	2,117	1,350	1,600	1,600	1,600	1,600	1,600	1,600	1,600
10-44-250	EQUIP/SUPPLIES/MAINTENANCE	0	0	0	0	0	0	0	0	0	0
10-44-310	PROFESSIONAL & TECHNICAL	1,050	1,394	688	1,300	1,300	1,300	1,300	1,300	1,300	1,300
10-44-330	EDUCATION AND TRAINING	600	945	200	600	600	600	600	600	600	600
10-44-510	INSURANCE AND SURETY BONDS	1,500	925	925	925	925	925	925	925	925	925
10-44-620	MISCELLANEOUS SERVICES	4,136	5,306	7,322	8,000	8,000	8,000	9,000	8,000	9,000	9,000
10-44-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0	0	0	0	0	0
	Subtotal:	36,748	52,574	49,244	57,525	58,725	58,725	63,375			
CITY RECORDER/FINANCE											
10-47-110	SALARIES/WAGES-PERMANENT	34,935	37,547	38,889	41,300	42,500	42,500	40,800	42,500	40,800	42,500
10-47-115	OVERTIME/VAC	985	613	571	1,500	650	1,500	650	1,500	650	1,500
10-47-120	SALARIES/WAGES-PART-TIME	2,619	2,768	2,598	3,000	3,000	3,000	3,100	3,000	3,100	3,100
10-47-130	EMPLOYEE BENEFITS	16,921	18,050	18,218	20,225	20,000	20,000	20,000	20,000	20,000	20,000
10-47-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	345	120	220	300	300	300	300	300	300	300
10-47-230	TRAVEL	447	615	840	2,425	1,450	2,425	1,450	2,425	1,450	2,425
10-47-240	OFFICE SUPPLIES AND EXPENSE	2,400	2,102	1,852	1,800	2,400	1,800	2,400	2,400	2,400	2,400
10-47-250	EQUIP/SUPPLIES/MAINTENANCE	0	0	0	0	0	0	0	0	0	0
10-47-310	PROFESSIONAL/TECHNICAL SERVICE	1,783	1,154	1,343	1,750	1,750	1,750	1,750	1,750	1,750	1,750
10-47-330	EDUCATION AND TRAINING	278	150	385	275	535	275	910	535	910	910
10-47-510	INSURANCE AND SURETY BONDS	76	76	76	100	100	100	100	100	100	100
10-47-620	MISCELLANEOUS SERVICES	0	0	0	0	0	0	0	0	0	0
10-47-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0	0	0	0	0	0
	Subtotal:	60,787	65,195	64,792	72,675	72,675	72,675	72,685			71,450

PLEASANT VIEW CITY CORPORATION
Budget Worksheet - 2015-2016

Acct No.	Account Title	2012-13 Pri Year Actual	2013-14 Pri Year Actual	2014-15 Cur YTD Actual	2014-15 Beginning Budget	2014-15 Cur Year Projected	2015-16 Beginning Budget
NON-DEPARTMENTAL							
10-49-300	ENGINEER	357	20,000	2,180	5,000	5,000	5,000
10-49-310	ATTORNEY	5,440	1,539	21,328	30,000	30,000	30,000
10-49-320	AUDITOR	8,125	9,959	9,500	9,500	9,500	9,500
10-49-510	INSURANCE AND SURETY BONDS	88,017	8,125	94,460	95,500	95,500	105,800
10-49-610	MISC SAFETY GRANT SUPPLIES	-239	139,447	0	3,450	3,500	3,625
	Subtotal:	101,700	174,770	127,468	143,450	143,500	153,925
GENERAL GOVERNMENT BUILDINGS							
10-50-110	SALARIES/WAGES-PERMANENT	7,675	5,200	1,100	5,400	1,100	0
10-50-115	OVERTIME	0	0	0	0	0	0
10-50-130	EMPLOYEE BENEFITS	833	532	120	600	120	0
10-50-260	BLDGS/GROUNDS -SUPPLIES/MAINT.	14,569	10,971	7,129	14,700	12,000	11,000
10-50-270	UTILITIES	12,917	16,088	13,995	15,375	16,000	16,000
10-50-280	TELEPHONE	8,424	8,322	6,126	9,000	9,000	9,000
10-50-310	PROFESSIONAL & TECHNICAL	0	0	5,560	0	6,950	8,340
10-50-620	CONTRACTUAL SERVICES	1,078	1,274	1,029	1,200	1,050	1,250
	Subtotal:	45,496	42,387	35,059	46,275	46,200	45,600
SHOP							
10-51-230	TRAVEL	0	0	0	0	0	1,200
10-51-250	EQUIP/SUPPLIES/MAINTENANCE	5,143	3,474	2,920	6,000	6,000	6,000
10-51-260	BLDG & GRND-SHOP IMPROVEMENTS	158	1,877	1,993	6,975	6,975	5,000
10-51-270	UTILITIES	6,575	9,908	9,279	11,700	11,700	11,700
10-51-280	TELEPHONE	358	401	441	500	500	500
10-51-310	PROFESSIONAL & TECHNICAL	600	600	4,692	6,000	6,000	6,000
10-51-330	EDUCATION AND TRAINING	0	0	0	0	0	800
10-51-610	MISCELLANEOUS SUPPLIES	1,381	0	0	0	0	0
10-51-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0	0
	Subtotal:	14,215	16,260	19,325	31,175	31,175	31,200
ELECTIONS							
10-52-250	EQUIP/SUPPLIES/MAINTENANCE	0	1,197	0	0	0	9,900
10-52-310	PROFESSIONAL/TECHNICAL SERVICE	0	3,086	0	0	0	0
	Subtotal:	0	4,283	0	0	0	9,900

General engineering cost to the City (does not include costs reimbursed by subdivisions).
 Attorney services and HR Attorney services
 Annual audit services
 General liability \$78.5K; Auto \$12.5K; Property Premiums \$12.5K with ULGT w/ addtl auto coverage; Flex Spending \$900; EAP Program \$900
 5% grant from ULGT for safety qualifications

Mat maintenance contract; cleaning supplies; office/grounds/generator repairs
 Power and gas for old & new city office and cart building
 City phones and support
 Contract cleaning services
 YESCO marquee contract

Mechanic workshops travel
 Tools and shop supplies
 salt shed rain gutters; repair shop, wall, rock around shop.
 Utilities (gas & power) for old and new shop
 On-call phone
 IWORQ fleet management application \$2,100; Janitorial Services \$3,840
 Mechanic workshops

Contract with Weber County - Hybrid method

PLEASANT VIEW CITY CORPORATION
Budget Worksheet - 2015-2016

Acct No.	Account Title	2012-13 Pri Year Actual	2013-14 Pri Year Actual	2014-15 Cur YTD Actual	2014-15 Beginning Budget	2014-15 Cur Year Projected	2015-16 Beginning Budget
	PLANNING & ZONING						
10-53-110	SALARIES/WAGES-PERMANENT	72,735	76,054	76,066	84,200	84,000	87,200
10-53-115	OVERTIME/VAC	3,866	33	596	200	800	600
10-53-120	SALARIES/STIPENDS	2,925	1,850	900	5,850	3,000	4,050
10-53-130	EMPLOYEE BENEFITS	27,006	38,046	38,549	42,500	42,500	44,200
10-53-210	BOOKS & SUBSCRIPTIONS & MEMBER	1,914	974	2,580	2,150	2,750	2,430
10-53-220	PUBLIC NOTICES	280	1,211	298	300	600	600
10-53-230	TRAVEL	2,750	2,885	3,330	5,000	5,000	5,000
10-53-240	OFFICE SUPPLIES AND EXPENSE	2,661	2,498	779	5,400	1,800	2,400
10-53-280	TELEPHONE	1,089	1,061	990	1,080	1,080	1,080
10-53-310	PROFESSIONAL/TECHINICAL SERVICE	26,639	25,754	17,942	53,000	58,000	53,000
10-53-330	EDUCATION AND TRAINING	349	462	1,549	550	1,800	1,800
10-53-610	MISCELLANEOUS SUPPLIES	896	294	195	400	400	400
10-53-620	MISCELLANEOUS SERVICES	0	0	0	0	0	0
10-53-740	CAPITAL OUTLAY - EQUIPMENT	2,087	0	0	0	0	0
	Subtotal:	145,197	151,122	143,774	200,630	201,730	202,760

ACA/Planner; Treasurer
 9 PC members \$25 X 12 meetings (\$2,700); extra meetings \$25X6 (\$1,350)
 WC Records Qtrly Subscription \$600; APA \$600; other APA subscription & reference books \$1,040; UGMA \$60; SHRM \$130
 Public hearing notices
 Monthly travel reimb \$3,000; National APA Conf. Spring 2016 \$2K OR (UtAPA Fall & Spring conferences and UCMA conference & local workshops \$2K)
 Office supplies \$2.4K
 Cell phone service
 IT services \$1,500; DRC meetings \$16K; Mapping \$2K; Consultations/projects/inspections \$2K; Master Planning \$1.5K (zoning update); General Plan update support \$30K
 National APA Conf. Spring \$750; Utah APA Fall Conf; APA Spring or UCMA; UT Land Use Instit; Ut Management & local workshops
 Christmas appreciation for PC and BoA \$300; refreshments at meetings

PLEASANT VIEW CITY CORPORATION
Budget Worksheet - 2015-2016

Account No.	Account Title	2012-13 Pri Year Actual	2013-14 Pri Year Actual	2014-15 Cur YTD Actual	2014-15 Beginning Budget	2014-15 Projected Budget	2015-16 Beginning Budget
POLICE DEPARTMENT							
10-54-110	SALARIES/WAGES-PERMIN-T-GRP 1	414,126	429,755	369,934	447,600	418,000	440,000
10-54-111	SALARIES/WAGES-PERMIN-T-GRP 2	33,622	23,679	23,083	36,400	24,000	28,700
10-54-112	SALARIES/WAGES-PERMIN-T-GRP 3	21,875	13,774	14,529	21,000	21,000	21,200
10-54-115	OVERTIME/VAC	23,866	25,286	36,131	25,000	38,000	33,000
10-54-116	OVERTIME/VAC	0	0	0	0	0	0
10-54-130	EMPLOYEE BENEFITS-GRP 1	292,740	305,434	280,346	345,700	310,000	327,000
10-54-131	EMPLOYEE BENEFITS-GRP 2	12,172	7,098	2,281	9,570	3,500	3,200
10-54-132	EMPLOYEE BENEFITS-GRP 3	3,739	1,572	1,580	2,400	2,400	2,400
10-54-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	1,178	352	219	1,000	1,000	1,000
10-54-220	PUBLIC NOTICES	0	0	871	600	900	500
10-54-230	TRAVEL	6,880	6,664	2,712	6,500	5,000	5,000
10-54-240	OFFICE SUPPLIES AND EXPENSE	4,748	3,885	2,449	5,000	5,000	5,000
10-54-250	SUPPLIES/MAINTENANCE	6,842	8,493	5,115	8,500	8,500	8,500
10-54-251	VEHICLE:FUEL	34,916	34,328	13,917	40,000	22,000	35,000
10-54-252	VEHICLE: EQUIPMENT	1,714	10,205	11,410	13,000	13,000	14,000
10-54-253	VEHICLE: MAINTENANCE	20,867	23,744	6,624	23,000	22,000	22,000
10-54-260	BLDGS/GROUNDS-SUPPLIES & MAINT	0	224	0	500	500	500
10-54-280	COMMUNICATION SERVICES	11,806	11,611	13,807	15,000	16,000	16,400
10-54-286	LIQUOR FUND EXPENDITURES	8,291	6,225	4,722	10,125	7,000	18,225
10-54-287	DRUG FORFEITURE	0	0	0	0	0	0
10-54-288	SEATBELT EXPENDITURES	0	0	0	0	0	0
10-54-289	WHS EXPENDITURE	8,024	6,740	4,713	8,000	8,000	8,000
10-54-290	DUI: EXPENDITURES	0	1,219	0	5,000	5,000	5,000
10-54-300	BLOCK GRANT	6,879	7,840	8,500	8,500	8,500	8,500
10-54-310	PROFESSIONAL/TECHNICAL SERVICE	557	1,316	849	2,000	2,000	2,000
10-54-320	ANIMAL SERVICES	587	2,567	1,634	3,000	3,000	3,000
10-54-330	EDUCATION AND TRAINING	3,774	4,249	2,569	5,250	5,250	5,000
10-54-470	UNIFORMS	7,810	7,031	6,293	7,720	7,720	8,000
10-54-620	CONTRACTUAL SERVICES	24,642	27,606	20,175	26,000	26,000	31,000
10-54-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0	0
Subtotal:		951,655	970,897	825,963	1,076,365	983,270	1,052,125

Chief, Detective; sergeant ; Officers; Secretary
Animal control; Crossing guards
Part-time officers
Ut Peace Officers; Ut Chiefs of Police; Criminal Traffic Code Books; Weber Co Regional; Utah Division of Consumer Protection
Vehicle ads/job notices as needed
Travel for officers conferences/training
Batteries, ammo, taser cartridges; repairs to equipment; traffic cones, citations, etc.
Anticipate an increase in the cost in fuel
10 police vehicles
Improvements to patrol room, access card equipment/repairs
Versatarm T-1 line, Versatarm air cards; radio service; office phone; monthly cell phone reitms \$90 Chief & Sergeant & \$30 officers.
State funding for expenditures on liquor awareness and enforcement; WHS annually alcohol & drug free Senior Class Party donation; \$6K Body Cameras
WHS event staffing (overtime) reimbursed by WHS
Overtime shifts reimbursed from the State
Reimbursed by grants
DUI blood tech fees
Food, equipment & supplies, euthanasia, traps, citations, tags, vehicle repairs, etc.
Officer training: court security, chiefs conf.,BC, taser, homicide, interview & interrogation, etc.
\$720 per officer, \$468 animal control, \$.35 per hour part-timers; patches & badges
IT service + additional service (\$250 per month); SWAT; CSI calls, Weber Morgan Narcotic; Dispatch; Les Olsen copier contract; Lexipol policy manual; etc.

PLEASANT VIEW CITY CORPORATION
Budget Worksheet - 2015-2016

Acct No.	Account Title	2012-13 Pri Year Actual	2013-14 Pri Year Actual	2014-15 Cur YTD Actual	2014-15 Beginning Budget	2014-15 Projected Budget	2015-16 Beginning Budget
BUILDING INSPECTION							
10-58-110	SALARIES/WAGES-PERMANENT	61,336	56,657	23,976	24,800	24,800	9,300
10-58-115	OVERTIME/VAC	1,907	33	3,560	3,600	3,600	200
10-58-120	SALARIES/WAGES-PART-TIME	0	0	0	0	0	0
10-58-130	EMPLOYEE BENEFITS	25,386	23,074	10,746	11,000	11,000	4,300
10-58-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	920	1,285	-385	375	375	500
10-58-230	TRAVEL	5,131	5,132	1,829	2,100	1,850	540
10-58-240	OFFICE SUPPLIES AND EXPENSE	429	426	79	250	250	250
10-58-280	TELEPHONE	1,260	1,379	586	600	600	0
10-58-310	PROFESSIONAL & TECHNICAL	0	0	19,370	43,400	36,000	47,000
10-58-330	EDUCATION AND TRAINING	250	250	260	0	260	260
10-58-610	MISCELLANEOUS SUPPLIES	110	129	0	400	0	0
10-58-620	PLAN CHECK REVIEW WAGES	0	0	0	0	0	0
10-58-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0	0
	Subtotal:	96,729	88,365	60,021	86,525	78,735	62,350
COMMUNITY EMERGENCY RESPONSE TEAM							
10-59-250	EQUIPMENT-SUPPLIES & MAINTENANCE	5,769	5,760	1,854	6,000	6,000	6,000
	Subtotal:	5,769	5,760	1,854	6,000	6,000	6,000
STREETS							
10-60-110	SALARIES/WAGES-PERMANENT	122,912	123,981	139,574	175,199	158,000	144,200
10-60-115	OVERTIME/VAC	13,062	23,093	5,586	15,800	6,000	21,100
10-60-120	SALARIES/WAGES-PART-TIME	22,412	16,745	2,661	0	2,700	2,700
10-60-130	EMPLOYEE BENEFITS	77,620	78,070	80,842	107,209	90,600	88,700
10-60-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	0	0	0	0	0	0
10-60-230	TRAVEL	1,336	1,644	1,111	2,000	2,000	2,500
10-60-250	EQUIP/SUPPLIES/MAINTENANCE	3,810	3,709	2,219	4,000	4,000	4,000
10-60-251	VEHICLE:FUEL	18,928	23,638	7,757	26,000	16,000	25,000
10-60-253	VEHICLE: MAINTENANCE	16,845	15,040	9,502	25,000	25,000	26,000
10-60-270	UTILITIES	20,586	22,829	20,574	25,000	25,000	25,000
10-60-271	UTILITIES-SCHOOL XING	721	549	434	700	700	700
10-60-280	TELEPHONE	2,201	2,009	980	3,000	1,680	1,680
10-60-310	PROFESSIONAL/TECHNICAL SERVICE	4,282	4,109	7,177	6,000	8,500	8,500
10-60-330	EDUCATION AND TRAINING	555	545	745	1,000	1,000	2,000
10-60-470	STREET SUPPLIES/MATERIALS	54,472	47,281	37,102	55,000	55,000	55,000
10-60-490	CLASS C ROAD EXPENDITURES"	90,814	215,129	62,835	356,000	232,000	406,500
10-60-610	PERSONNEL UNIFORMS	2,417	1,738	4,049	4,000	4,000	5,500
10-60-620	MISCELLANEOUS SERVICES	44	0	0	0	0	0
10-60-710	LAND	0	0	0	0	0	0
10-60-730	CAPITAL OUTLAY - IMPROVEMENTS	0	0	0	0	0	0
10-60-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0	0
	Subtotal:	453,017	580,049	383,148	805,908	632,180	825,780
SENIOR CITIZENS PROGRAM							
10-62-290	SENIOR CITIZEN PROGRAM	5,000	5,000	5,000	5,000	5,000	5,000
	Subtotal:	5,000	5,000	5,000	5,000	5,000	5,000
YOUTH COUNCIL							
10-63-250	EQUIPMENT-SUPPLIES	655	1,934	1,480	2,500	2,500	2,500
	Subtotal:	655	1,934	1,480	2,500	2,500	2,500

Program operation \$2.5K; Training recruits \$2.5K; Supplies & Maint. of CERT house \$1K

PWD; O&M Techs includes on-call Street & crack seal part-time help \$9.4K (2 positions/640 hours total) Road School (PWD & O&M Tech) \$1,800; safety training; IWORQ seminar \$200 Mechanic supplies, shovels, hoses, hand tools, etc Anticipate an increase in the cost in fuel

Power for street lights Power for school crossing and maintenance on xing lights Monthly phone reimb: PWD @ \$90 and O&M Techs 5 @ \$10 per month IT service \$750; IWORQ pavement management \$1,000; IWORQ internet work management \$1,500; sign management; drug testing; PW standards updates Road school (PWD & O&M Tech) Salt; snowplow blades; road base; street sign replacements; street paint, etc. Class C road funds and carryover. Projects listed with Road's CIP Logo shirts, work pants, safety boot program \$3.5K; Misc. logo shirts for other city members \$500

Annual contribution to North View Senior Center-Senior Programs

Youth Council supplies & training (Local Officials Day, Leadership Conference)

PLEASANT VIEW CITY CORPORATION
Budget Worksheet - 2015-2016

Acct No.	Account Title	2012-13		2013-14		2014-15		2014-15		2015-16	
		Pri Year	Actual	Pri Year	Actual	Cur YTD	Actual	Beginning	Projected	Beginning	Budget
PARKS											
10-70-110	SALARIES/WAGES-PERMANENT	49,373	50,671	46,437	53,408	53,700	59,500				
10-70-115	OVERTIME/VAC	4,600	7,746	2,039	5,725	3,500	5,800				
10-70-120	SALARIES/WAGES-PART-TIME	13,900	17,152	11,449	19,250	19,250	18,800				
10-70-130	EMPLOYEE BENEFITS	33,111	34,033	32,837	38,233	41,000	43,300				
10-70-230	TRAVEL	1,676	1,699	1,464	1,700	1,700	1,900				
10-70-250	EQUIP/SUPPLIES/MAINTENANCE	2,658	883	1,716	5,000	5,000	4,000				
10-70-251	VEHICLE:FUEL	4,872	6,605	2,127	7,000	4,400	7,000				
10-70-253	VEHICLE: MAINTENANCE	3,700	2,762	1,176	4,500	4,500	4,000				
10-70-260	BLDG/GROUNDS-SUPPLIES & MAINT	16,265	12,152	6,227	24,600	24,600	23,400				
10-70-270	UTILITIES	9,326	10,902	12,458	12,500	14,000	14,500				
10-70-310	PROFESSIONAL/TECHNICAL SERVICE	3,213	3,076	3,242	3,500	3,500	3,500				
10-70-330	EDUCATION AND TRAINING	440	530	520	1,700	1,700	2,500				
10-70-620	MISCELLANEOUS SERVICES	0	0	0	0	0	0				
10-70-670	TREE CITY USA	0	0	0	0	0	0				
10-70-740	CAPITAL OUTLAY - EQUIPMENT	2,062	1,756	0	2,800	0	0				
	Subtotal:	145,196	149,977	121,692	179,916	176,850	188,200				
RECREATION											
10-71-110	SALARIES/WAGES-PERMANENT	12,242	14,975	17,211	19,400	19,400	21,000				
10-71-120	SALARIES/WAGES-PART-TIME	12,584	15,011	9,329	16,200	16,200	16,200				
10-71-130	EMPLOYEE BENEFITS	2,743	3,036	2,882	4,000	4,000	4,200				
10-71-210	BOOKS & SUBSCRIPTIONS & MEMBERSHIPS	0	65	35	100	100	150				
10-71-230	TRAVEL	0	489	485	1,000	1,000	2,500				
10-71-250	EQUIP/SUPPLIES/MAINTENANCE	8,413	15,740	4,982	14,050	14,050	17,240				
10-71-260	CONCESSIONS	0	0	0	0	0	0				
10-71-280	TELEPHONE	972	976	645	1,000	1,000	1,000				
10-71-310	PROFESSIONAL/TECHNICAL SERVICE	3,810	7,003	6,151	7,700	8,000	8,000				
10-71-330	EDUCATION AND TRAINING	0	209	461	250	500	650				
	Subtotal:	40,764	57,504	42,181	63,700	64,250	70,940				
COMMUNITY PROMOTION											
10-75-620	BEAUTIFICATION PROGRAM	741	406	51	1,000	1,000	1,000				
10-75-630	COMMUNITY PROMOTION/RESIDENT RECOGN	0	0	0	275	0	275				
10-75-650	EASTER EGG HUNT	1,503	1,500	1,536	1,500	1,500	1,500				
10-75-660	CHRISTMAS CELEBRATIONS	455	999	450	1,200	730	1,200				
10-75-670	FOUNDERS' DAY	36,935	38,495	10,956	31,600	39,000	39,000				
	Subtotal:	39,634	41,400	12,993	35,575	42,230	42,975				

PWD; O&M Techs
Ground Maintenance (1025 + 400 + 360 man hours)
UCPA conf (BS & MH)
Mower parts, tools, etc.
Anticipate an increase in the cost in fuel
Room rental, tree trimming, chipping, grub control, top dressing, \$6.6K; fertilize-turf builder yearly program
Power at parks \$3K; 2ndary water assessments for parks \$5.3K; PV Utilities charges \$6.2K
Wadman Park mitigation reports
UCPA conf (BS & MH); chainsaw workshop, arborist classes, water-wise practices (BS & MH)

Recreation Coordinator
Referees, Score Keepers, and Concession workers
National Rec & Park membership
Utah Rec & Parks conference; National RPA (Las Vegas); monthly meetings
Uniforms and equipment for baseball, softball, basketball and flag football; pickleball equipment \$1.5K
Cell phone service for Coordinator
WHS's basketball court rental; Lomond View Elementary's basketball court rental; Sportsites annual agreement \$2.7K; coaches background checks
Utah R&P conference; National RPA

Expenses for Beautification program
Weber County fair booth (WVC will supply \$75)
Easter Egg Hunt candy
Santa Claus \$150; Reindeer \$250; Christmas lights & decor
Fireworks-city sponsored \$20K; fireworks setup/sound/music \$2K; parade \$2K; Salmon Bake \$9.5K; day at park \$2K, misc \$3.1K; sales tax \$400

PLEASANT VIEW CITY CORPORATION
Budget Worksheet - 2015-2016

Acct No.	Account Title	2012-13	2013-14	2014-15	2014-15	2014-15	2014-15	2015-16
		Pri Year Actual	Pri Year Actual	Cur YTD Actual	Beginning Budget	Projected	Beginning Budget	Beginning Budget
TRANSFERS AND OTHER USES								
10-90-100	TRNSFR TO STORM SEWER	0	160,000	0	0	0	0	0
10-90-150	TRNSFR TO PARK DEV FUND	0	70,000	0	0	0	0	0
10-90-200	TRANSFER TO CITY HALL CP FUND	0	0	0	0	0	0	0
10-90-250	TRNSFR TO ROAD & SIDEWALK FUND	287,500	170,000	0	0	45,000	0	0
10-90-300	TRNSFR TO FIRE EQUIP FUND	0	0	0	0	0	0	0
10-90-325	TRANSFER TO OPEN/SPACE FUND	0	0	0	0	0	0	0
10-90-350	TRANSFER TO EQUIP.FUND	132,000	190,000	0	0	174,000	124,000	0
10-90-375	TRANSFER TO SOLID WASTE FUND	0	0	0	0	0	0	0
10-90-400	TRNSFR TO REDEVELOPMENT AGENCY	0	0	0	0	0	0	0
10-90-510	USE OF RESERVED FUND BALANCE	0	0	0	577,863	611,481	565,742	0
10-90-520	CLASS "C" ROAD FUNDS"	0	0	0	186,758	300,758	177,258	0
10-90-530	RESERVE FOR STATE LIQUOR FUNDS	0	0	0	7,550	10,675	0	0
	Subtotal:	419,500	590,000	0	772,171	1,141,914	867,000	0
MISCELLANEOUS								
10-95-510	INCREASE IN FUND BALANCE	0	0	0	0	0	0	0
	Subtotal:	0	0	0	0	0	0	0
GENERAL FUND Expenditure Total:		2,793,527	3,230,159	2,114,738	3,850,320	3,943,474	3,965,915	0
GENERAL FUND Revenue Total:								
		2,965,752	3,247,019	2,814,702	3,850,320	3,943,474	3,965,915	0
GENERAL FUND Expenditure Total:		2,793,527	3,230,159	2,114,738	3,850,320	3,943,474	3,965,915	0
Net Total GENERAL FUND:		172,225	16,860	699,964	0	0	0	0

PLEASANT VIEW CITY CORPORATION
Budget Worksheet - 2015-2016

	<u>2014-2015</u>	<u>2015-2016</u>
GENERAL FUND SUMMARY		
Revenue Totals	3,943,474	3,965,915
(Class C road fund revenue)	(275,000)	(283,000)
(Class C road carryover)	(257,758)	(300,758)
(Alcohol funds revenue)	(7,550)	(7,550)
(Alcohol funds carryover)	(10,125)	(10,675)
Sub Total	3,393,041	3,363,932
Revenue Carryover	(472,914)	(611,481)
Net Revenue	2,920,127	2,752,451
Expenditure Totals	3,020,560	3,222,915
(Class C road expenditure)	(232,000)	(406,500)
(Alcohol fund expenditure)	(7,000)	(18,225)
Net Expenditure	2,781,560	2,798,190
Net Revenue and Expenditure	138,567	(45,739)
Restricted: Class C Road Fund Balance	300,758	177,258
Restricted: Alcohol Fund Balance	10,675	0
Unassigned: Revenue Carryover	611,481 = * 19.09%	565,742 = * 18.59%
Total	922,914	743,000

* Carryover limit (25%)

PLEASANT VIEW CITY CORPORATION
Budget Worksheet - 2015-2016

Acct No.	Account Title	2012-13 Pri Year Actual	2013-14 Pri Year Actual	2014-15 Cur YTD Actual	2014-15 Beginning Budget	2014-15 Projected	2015-16 Beginning Budget
STORM SEWER FUND							
OPERATING REVENUE (O&M)							
41-30-100	SERVICE FEES-STORM SEWER	243,784	329,745	313,842	336,000	340,000	347,000
41-30-200	LATE FEES	290	407	303	400	400	400
41-30-300	TRANSFER FROM G.L.	0	160,000	0	0	0	0
41-30-900	MISCELLANEOUS	0	0	0	0	0	0
	Operating Revenue Total:	244,074	490,152	314,145	336,400	340,400	347,400
NON-OPERATION REVENUE (CIP)							
41-36-420	INTEREST EARNED	2,975	3,434	3,566	3,806	4,000	4,000
41-36-200	IMPACT FEES-STORM SEWER	123,405	344,467	202,804	135,800	191,000	57,000
41-36-700	DETENTION BASIN HOLDING FUND	0	0	0	0	0	0
41-36-900	CONTRIBUTIONS/GRANTS	0	0	0	0	0	0
	Non-Operating Revenue Total:	126,380	347,901	206,370	139,606	195,000	61,000
OPERATING EXPENSES (O&M)							
41-40-110	SALARIES/AVAGES-PERMANENT EMPLO	71,572	71,697	66,859	85,299	75,000	80,800
41-40-115	OVERTIME/VAC	7,786	9,614	3,543	6,600	6,600	8,500
41-40-120	SALARIES/AVAGES-PART-TIME	4,336	3,354	1,612	1,415	2,500	1,600
41-40-130	EMPLOYEE BENEFITS	35,693	36,688	33,196	43,073	37,300	37,600
41-40-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	0	1,603	1,306	1,700	1,350	1,700
41-40-220	PUBLIC EDUCATION/OUTREACH	161	657	0	2,000	2,000	2,000
41-40-230	TRAVEL	14	14	8	1,000	1,000	1,500
41-40-240	OFFICE SUPPLIES AND EXPENSE	2,078	2,212	1,862	2,500	3,000	6,000
41-40-250	EQUIP/SUPPLIES/MAINTENANCE	9,582	9,112	1,253	25,000	25,000	25,000
41-40-251	VEHICLE:FUEL	2,289	2,300	677	2,100	1,500	2,300
41-40-253	VEHICLE: MAINTENANCE	1,259	11,157	1,293	2,000	2,000	2,000
41-40-260	BAD DEBT	0	1,000	0	400	400	400
41-40-270	UTILITIES	572	588	597	800	600	600
41-40-310	PROFESSIONAL/TECHINICAL SERVICE	1,799	2,935	3,804	3,000	3,000	3,000
41-40-330	EDUCATION AND TRAINING	200	0	255	1,200	1,200	2,000
41-40-630	EQUITY/PERFORMANCE ADJUSTMENT	0	0	0	0	0	0
41-40-650	DEPRECIATION	115,789	128,004	115,000	138,000	139,000	148,000
41-40-750	LEASE	1,400	1,400	1,190	1,400	1,200	1,200
	Operating Expenses Total:	254,530	282,335	232,455	317,487	302,650	324,200
NON-OPERATING EXPENSES (CIP)							
41-46-160	LAND	0	0	0	0	0	0
41-46-310	PROFESSIONAL & TECHNICAL	5,353	2,621	2,890	0	0	0
41-46-730	IMPROVEMENTS - CONSTRUCTION	17,488	400	63,242	439,500	409,976	150,376
41-46-740	CAPITAL OUTLAY - EQUIPMENT	0	0	2,240	0	0	0
	Non-Operating Expenses Total:	22,841	3,021	68,372	439,500	409,976	150,376
Net Total STORM SEWER FUND:		93,083	552,697	219,688	-280,981	-177,226	-66,176

Single Residential homes are currently charged \$7.80 per month.

Based on 30 building permits.

PWD: O&M Techs; City Admin; Recorder; UB Clerk; Treasurer

Admin/Office Assist

Weber County Storm Water Coalition

Public Outreach Program: i.e. pens, flashlights, calculators, stencil curbs, website, etc.

O&M Tech training

Utility billing; office supplies; on-line bill pay module/fees \$3K

Flushing, TV lines, rings, covers, road base, paving, replacements of C&G/approaches, salt shed bins to store cold mix \$750

Anticipate an increase in the cost in fuel

Pineview water assessments on detention basins

Storm Water Annual Report, Storm Water Management Plan; engineering misc. storm drain issues

O&M Tech training

Backhoe lease 1/5 of \$6K

Evergreen Ponds Bypass \$111K, Miscellaneous projects \$2.5K, Upsize Country Fields 6 \$10,576, Compressor (partial) \$1.5K, Capital Facilities Plan, update \$2.5K

PLEASANT VIEW CITY CORPORATION
Budget Worksheet - 2015-2016

Acct No.	Account Title	2012-13	2013-14	2014-15	2014-15	2015-16	
Pri Year		Actual	Pri Year	Actual	Beginning	Projected	Beginning
WATER FUND							
	OPERATING REVENUE (O&M)						
51-30-100	SERVICE FEES-WATER	481,217	558,889	657,798	708,500	708,500	728,000
51-30-200	LATE FEES	562	634	840	560	780	800
51-30-900	MISCELLANEOUS	1,845	10,954	1,590	4,000	4,000	4,000
	Operating Revenue Total:	483,624	549,377	660,228	713,060	713,280	732,800
	NON-OPERATING REVENUE (CIP)						
51-36-120	INTEREST EARNINGS	8,003	6,349	6,037	11,500	7,200	7,200
51-36-200	IMPACT FEES-WATER	176,252	147,000	192,917	202,000	232,000	90,000
51-36-901	TRANSFER FROM SOLID WASTE	200,000	0	0	0	0	0
51-36-400	SALE OF FIXED ASSETS	0	0	3,169	0	3,170	0
51-36-500	BOND PROCEEDS	0	0	388,061	0	966,000	0
51-36-800	CONTRIBUTIONS/GRANTS	0	0	0	0	0	0
	Non-Operating Revenue Total:	384,255	153,349	590,184	213,500	1,208,370	97,200
	OPERATING EXPENSES (O&M)						
51-40-110	SALARIES/WAGES-PERMANENT	94,604	76,754	47,187	72,649	52,000	103,600
51-40-115	OVERTIME/VAC	9,004	11,080	19,840	26,000	21,000	3,400
51-40-120	SALARIES/WAGES-PART-TIME	8,722	8,873	8,870	25,000	11,000	10,200
51-40-130	EMPLOYEE BENEFITS	43,260	36,840	25,147	44,132	37,100	58,400
51-40-170	INSURANCE AND SURETY BONDS	0	0	0	0	0	0
51-40-200	WATER PURCHASE	606	1,275	1,686	1,500	1,500	1,500
51-40-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	607	550	0	1,000	1,000	1,500
51-40-220	PUBLIC NOTICES	825	1,180	1,056	1,000	1,000	1,800
51-40-230	TRAVEL	3,034	2,666	1,938	2,500	3,000	6,000
51-40-240	OFFICE SUPPLIES AND EXPENSE	40,138	67,522	38,318	90,000	50,000	50,000
51-40-250	EQUIP/UPPLIES/MAINTENANCE	4,747	4,689	2,219	5,500	5,000	5,000
51-40-251	VEHICLE-FUEL	645	1,384	329	2,000	2,000	2,000
51-40-253	VEHICLE MAINTENANCE	0	1,000	0	700	700	700
51-40-260	BAD DEBT	50,548	47,503	39,685	50,000	68,200	68,200
51-40-270	UTILITIES	1,949	1,943	1,436	1,600	1,600	1,800
51-40-280	TELEPHONE	10,791	6,813	32,775	27,000	45,000	27,000
51-40-310	PROFESSIONAL/TECHNICAL SERVICE	305	130	1,050	1,000	1,000	2,500
51-40-350	EDUCATION & TRAINING	1,400	1,557	828	1,400	1,400	1,400
51-40-610	MISCELLANEOUS SUPPLIES	0	0	10,000	0	31,000	0
51-40-620	COST OF BOND ISSUE	0	0	0	0	0	0
51-40-650	EQUITY/PERFORMANCE ADJUSTMENT	182,905	180,781	195,840	235,000	235,000	243,000
51-40-650	DEPRECIATION	1,400	1,400	1,190	1,400	1,200	1,200
51-40-750	LEASE	0	0	0	161,000	95,000	173,000
51-40-810	BOND PRINCIPAL	0	0	0	0	0	0
51-40-880	COLLECTION CHARGES ON BONDS	0	0	0	0	0	0
51-40-910	TRANSFER TO CITY HALL FUND	455,400	453,940	429,404	750,381	646,900	762,200
	Operating Expenses Total:	1,079,100	1,079,100	1,079,100	1,079,100	1,079,100	1,079,100
	NON-OPERATING EXPENSES (CIP)						
51-46-220	PUBLIC NOTICES	0	1,709	0	1,000	1,000	1,000
51-46-310	PROFESSIONAL & TECHNICAL	30,626	1,000	1,100	2,700	1,100	2,700
51-46-550	BOND AGENT FEES	0	2,672	322,694	1,548,000	1,150,440	495,000
51-46-730	IMPROVEMENTS-CONSTRUCTION	0	0	2,240	15,000	15,000	15,000
51-46-740	CAPITAL OUTLAY/EQUIPMENT	26,958	17,364	15,721	64,950	15,721	49,600
51-46-820	INTEREST ON BONDS	56,584	22,745	443,440	1,687,090	1,183,261	556,600
	Non-Operating Expenses Total:	114,178	114,178	114,178	114,178	114,178	114,178
	Net Total WATER FUND:	355,805	726,641	377,568	-1,510,911	91,889	-489,800

PLEASANT VIEW CITY CORPORATION
Budget Worksheet - 2015-2016

Account Title	2012-13 Pri Year Actual	2013-14 Pri Year Actual	2014-15 Cur YTD Actual	2014-15 Beginning Budget	2014-15 Cur Year Projected	2015-16 Beginning Budget
SEWER FUND						
OPERATING REVENUE (O&M)						
53-30-100 SERVICE FEES-SEWER	807,687	841,046	802,612	863,000	875,000	888,000
53-30-200 LATE FEES	955	1,030	768	1,000	1,000	1,000
53-30-300 TRANSFER FROM SEWER REVENUE FU	0	0	0	0	0	0
53-30-900 MISCELLANEOUS	0	250	0	0	0	0
Operating Revenue Total:	808,642	842,326	803,380	864,000	876,000	889,000
NON-OPERATING REVENUE (CIP)						
53-36-120 INTEREST EARNINGS	7,273	6,908	6,894	7,583	8,000	8,000
53-36-200 IMPACT FEES-SEWER	44,882	129,090	60,726	51,600	62,400	19,500
53-36-800 CONTRIBUTIONS/GRANTS	0	0	0	0	0	0
Non-Operating Revenue Total:	52,155	135,998	67,620	59,183	70,400	27,500
OPERATING EXPENSES (CIP)						
53-40-100 CENTRAL WEBER SEWER DISTRICT	554,084	544,345	561,104	561,000	561,000	594,300
53-40-110 SALARIES/WAGES-PERMANENT	46,947	44,678	39,504	46,462	44,000	42,000
53-40-115 OVERTIME/VAC	3,847	4,296	5,493	6,600	6,600	4,200
53-40-120 SALARIES/WAGES-PART-TIME	1,310	1,384	1,299	2,950	1,425	1,600
53-40-130 EMPLOYEE BENEFITS	25,528	25,667	23,472	28,308	25,500	37,800
53-40-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	525	525	25	700	700	700
53-40-230 TRAVEL	14	635	931	650	650	1,700
53-40-240 OFFICE SUPPLIES AND EXPENSE	1,887	2,125	2,075	2,500	3,000	6,000
53-40-250 EQUIP/SUPPLIES/MAINTENANCE	35,637	49,504	337	60,000	60,000	60,000
53-40-251 VEHICLE:FUEL	1,459	1,970	736	2,300	1,400	2,300
53-40-253 VEHICLE: MAINTENANCE	0	41	15	1,000	1,000	1,000
53-40-260 BAD DEBT	0	2,000	0	700	700	700
53-40-280 TELEPHONE	40	120	60	120	60	120
53-40-310 PROFESSIONAL/TECHINICAL SERVICE	1,149	33	1,251	3,000	3,000	25,300
53-40-330 EDUCATION AND TRAINING	0	0	340	800	800	2,500
53-40-630 EQUITY/PERFORMANCE ADJUSTMENT	0	0	0	0	0	0
53-40-650 DEPRECIATION	82,575	79,325	71,670	86,000	86,000	86,000
53-40-750 LEASE	1,400	1,400	1,190	1,400	1,200	1,400
Operating Expenses Total:	756,402	758,048	709,502	804,490	797,035	867,620
NON-OPERATING EXPENSES (CIP)						
53-46-220 PUBLIC NOTICES	0	0	0	0	0	0
53-46-310 PROFESSIONAL & TECHNICAL	0	0	0	0	0	0
53-46-550 BOND AGENT FEES	0	0	0	0	0	0
53-46-730 IMPROVEMENTS-CONSTRUCTION	0	0	0	60,000	30,000	235,000
53-46-740 CAPITAL OUTLAY - EQUIPMENT	0	0	2,240	0	10,000	1,300
53-46-820 INTEREST ON SEWER REV BONDS	0	0	0	0	0	0
Non-Operating Expenses Total:	0	0	2,240	60,000	40,000	236,300
Net Total SEWER FUND:	104,395	220,276	159,258	58,693	109,965	-187,420

Current residential rate \$24.75.

Based on building permits

CWSID \$142,232 (2015-2 pymts) & \$152,200 (7% increase for 2016-7 pymts); pretreatment \$5,400.

PWD; O&M Techs; City Admin; Recorder; UB Clerk; Treasurer

Admin/Office Assistant

Rural Water Assoc

O&M Techs certifications and training.

Utility billing \$2k; Office supplies; on-line bill pay module; fees \$3K

Sewer cleaning, video lines, O&M supplies

Anticipate an increase in the cost in fuel

Reimb. personal phone use (1 @ \$10 per month)

Map updates, engineering sewer easements, DRC meetings, etc. \$3k; SSMP \$2.3K; (new sewer report SECAP (System Evaluation Capital Assurance Plan)) \$20K

O&M Techs certifications and training

Backhoe lease 1/5 of \$6K

Miscellaneous Sewer Main Replacement \$50K; Capital Facility Plan Update \$25K; Northwest Sewer Extension \$160K

Compressor (partial) \$1.3K

PLEASANT VIEW CITY CORPORATION
Budget Worksheet - 2015-2016

Account Title	2012-13 Pri Year Actual	2013-14 Pri Year Actual	2014-15 Cur YTD Actual	2014-15 Beginning Budget	2014-15 Projected Budget	2015-16 Beginning Budget
SOLID WASTE FUND						
OPERATING REVENUE (O&M)						
55-30-100 SERVICE FEES-SOLID WASTE	298,086	282,845	268,889	284,000	292,000	295,000
55-30-105 SERVICE FEES-RECYCLING	51,962	53,350	50,092	54,000	54,600	55,000
55-30-200 LATE FEES	416	413	305	420	400	400
55-30-300 TRANSFER FROM GENERAL FUND	0	0	0	0	0	0
Operating Revenue Total:	350,464	336,608	319,286	338,420	347,000	350,400
NON-OPERATING REVENUE (CIP)						
55-36-120 INTEREST INCOME	909	797	721	800	800	800
55-36-210 GARBAGE CAN FEE	3,817	3,896	2,822	4,000	2,800	2,500
55-36-400 SALE OF ASSET	0	0	0	0	0	0
55-36-800 CONTRIBUTIONS/GRANTS	0	0	0	0	0	0
Non-Operating Revenue Total:	4,726	4,693	3,543	4,800	3,600	3,300
Operating Expenses Total:						
55-40-110 SALARIES/WAGES-PERMANENT EMPLO	26,868	24,504	20,433	27,962	23,000	29,000
55-40-115 OVERTIME/VAC	1,647	1,797	2,906	3,600	3,000	1,500
55-40-120 SALARIES/WAGES-PART-TIME	1,310	1,384	1,299	3,250	1,425	1,600
55-40-130 EMPLOYEE BENEFITS	12,410	12,040	9,646	14,108	11,000	15,400
55-40-230 TRAVEL	14	14	8	50	10	0
55-40-240 OFFICE SUPPLIES AND EXPENSE	1,850	2,099	1,418	2,500	2,500	5,500
55-40-250 EQUIP/SUPPLIES/MAINTENANCE	0	0	0	0	0	0
55-40-260 BAD DEBT	0	1,000	0	200	200	200
55-40-310 PROFESSIONAL AND TECH SERV	0	465	0	100	500	500
55-40-500 COLLECTION-GARBAGE	106,064	108,591	85,754	111,000	117,000	120,000
55-40-501 COLLECTION-RECYCLING	69,510	71,442	54,693	75,000	75,000	77,000
55-40-510 DISPOSAL-LANDFILL	92,461	94,634	76,769	101,000	111,000	115,000
55-40-610 MISCELLANEOUS SUPPLIES	0	0	0	0	0	0
55-40-620 MISCELLANEOUS SERVICES	0	0	0	0	0	0
55-40-630 EQUITY/PERFORMANCE ADJUSTMENT	0	0	0	0	0	0
55-40-650 DEPRECIATION	0	0	0	0	0	0
55-40-820 INTEREST EXPENSE	0	0	0	0	0	0
55-40-910 TRANSFER TO ROAD/SIDEWALK FUND	0	0	0	0	0	0
55-40-915 TRANSFER TO WATER FUND	200,000	0	0	0	0	0
Operating Expenses Total:	512,134	317,970	252,926	338,770	344,635	365,700
NON-OPERATING EXPENSES (CIP)						
55-46-740 CAPITAL OUTLAY - EQUIPMENT	6,590	7,545	5,130	6,000	8,000	8,600
Non-Operating Expenses Total:	6,590	7,545	5,130	6,000	8,000	8,600
Net Total SOLID WASTE FUND:	-163,534	15,786	64,773	-1,550	171,480	169,445
Ending Balance:						148,845

Garbage Service \$8.50 per month on first can.
Recycling Service \$2.25 per month on first can.

PWD; O&M Tech; Recorder; UB Clerk; City Admin; Treasurer
Admin/Office Assist
Utility billing \$2K; Office supplies; on-line bill pay module/fees \$3K
Econo Waste garbage service.
Econo Waste recycling service.
Weber County Landfill tipping fees (\$32 per ton)

garbage cans

PLEASANT VIEW CITY CORPORATION
Budget Worksheet - 2015-2016

Acct No.	Account Title	2012-13		2013-14		2014-15		2014-15		2015-16	
		Pri Year Actual	Pri Year Actual	Pri Year Actual	Cur YTD Actual	Beginning Budget	Cur Year Projected	Beginning Budget	Cur Year Projected	Beginning Budget	Cur Year Projected
PARK/OPEN SPACE DEV. FUND											
REVENUE (CIP)											
40-36-120	INTEREST EARNED	3,919	2,564	2,001	2,001	1,260	2,300	675	2,300	34,700	675
40-36-200	IMPACT FEES-PARK/OPEN SPACE	75,586	183,935	135,052	135,052	143,800	167,000	0	167,000	0	0
40-36-300	TRANSFER FROM G.L.	0	70,000	0	0	0	0	0	0	0	0
40-36-301	TRANSFER FROM STORM SEWER FUND	0	0	0	0	0	0	0	0	0	0
40-36-800	CONTRIBUTIONS/GRANTS	120,252	121,511	84,755	84,755	129,050	85,300	336,050	85,300	336,050	336,050
	Revenue Total:	<u>197,757</u>	<u>378,010</u>	<u>221,808</u>	<u>221,808</u>	<u>274,110</u>	<u>254,600</u>	<u>371,425</u>	<u>254,600</u>	<u>371,425</u>	<u>371,425</u>
EXPENSES (CIP)											
40-46-160	LAND	0	0	0	0	48,000	48,000	0	48,000	0	0
40-46-310	PROFESSIONAL & TECHNICAL	9,666	40,367	36,077	36,077	0	0	0	0	0	0
40-46-730	IMPROVEMENTS - CONSTRUCTION	205,849	123,020	371,134	371,134	831,197	789,477	455,050	789,477	455,050	455,050
40-46-740	CAPITAL OUTLAY - EQUIPMENT	0	0	3,087	3,087	0	0	0	0	0	0
	Expenditure Total:	<u>215,515</u>	<u>163,387</u>	<u>410,298</u>	<u>410,298</u>	<u>879,197</u>	<u>837,477</u>	<u>455,050</u>	<u>837,477</u>	<u>455,050</u>	<u>455,050</u>
Net Total PARK/OPEN SPACE DEV. FUND:		<u>-17,758</u>	<u>214,623</u>	<u>-188,490</u>	<u>-188,490</u>	<u>-605,087</u>	<u>-582,877</u>	<u>-83,625</u>	<u>-582,877</u>	<u>-83,625</u>	<u>-83,625</u>

PLEASANT VIEW CITY CORPORATION
Budget Worksheet - 2015-2016

Acct No.	Account Title	2012-13		2013-14		2014-15		2014-15		2015-16	
		Pri Year Actual	2012-13 Actual	Pri Year Actual	2013-14 Actual	Beginning Budget	Cur YTD Actual	Beginning Budget	Cur Year Projected	Beginning Budget	Cur Year Projected
EQUIP/FLEET/PROJECT FUND											
REVENUE											
43-30-100	TRNSFR FROM GENERAL FUND	132,000	190,000	0	0	0	0	0	174,000	124,000	0
43-30-101	TRANSFER FROM CITY HALL FUND	0	0	0	0	0	0	0	0	0	0
43-30-200	INTEREST EARNINGS	3,265	2,412	2,453	2,453	2,926	2,926	2,800	2,800	2,700	0
43-30-410	SALE OF FIXED ASSETS	10,650	0	27,587	27,587	16,000	16,000	27,590	27,590	13,000	0
43-30-800	CONTRIBUTIONS/GRANTS	0	0	18,280	18,280	0	0	20,280	20,280	0	0
	Revenue Total:	145,915	192,412	48,320	48,320	18,926	18,926	224,670	224,670	139,700	0
The annual transfer from the General Fund is the main source of funding											
EXPENDITURES											
43-40-310	PROFESSIONAL & TECHNICAL	177	6,339	6,075	6,075	0	0	0	0	0	0
43-40-730	IMPROVEMENTS CONSTRUCTION	44,888	1,740	26,486	26,486	0	0	0	0	0	0
43-40-740	CAPITAL OUTLAY - EQUIPMENT	108,560	20,880	59,490	59,490	588,850	588,850	627,795	627,795	282,350	0
43-40-750	LEASE	9,800	8,750	9,380	9,380	9,400	9,400	9,400	9,400	9,400	0
	Expenditure Total:	163,525	37,709	101,431	101,431	598,250	598,250	637,195	637,195	291,750	0
see attached list of expenditures and the CIP worksheet backhoe leases-also see attached list of expenditures											
Net Total EQUIP/FLEET/PROJECT FUND:		-17,610	154,703	-53,111	-53,111	-579,324	-579,324	-412,525	-412,525	-152,050	0

PLEASANT VIEW CITY CORPORATION
Budget Worksheet - 2015-2016

Acct No.	Account Title	2012-13 Pri Year Actual	2013-14 Pri Year Actual	2014-15 Cur YTD Actual	2014-15 Beginning Budget	2014-15 Cur Year Projected	2015-16 Beginning Budget
ROAD & SIDEWALK FUND							
REVENUE (CIP)							
45-36-120	INTEREST EARNED	5,414	3,597	3,605	13,024	4,000	6,000
45-36-300	TRANSFER FROM GENERAL FUND	287,500	170,000	0	0	45,000	0
45-36-301	TRANSFER FROM FIRE EQUIP/FACIL	0	0	0	0	0	0
45-36-302	TRANSFER FROM SOLID WASTE FUND	0	0	0	0	0	0
45-36-700	DEVELOPER FUNDED-FUTURE IMPROVMT	0	0	0	0	0	0
45-36-800	CONTRIBUTIONS/GRANTS	97,135	1,655,852	3,561	600,677	954,237	340,000
45-36-900	MISCELLANEOUS	0	0	0	0	0	0
	Revenue Total:	390,049	1,829,449	7,166	613,701	1,003,237	346,000
EXPENSES (CIP)							
45-46-160	LAND	0	0	0	0	0	0
45-46-250	EQUIPMENT-SUPPLIES & MAINTENAN	0	0	0	0	0	0
45-46-300	TRANSFER TO GENERAL FUND	0	0	0	0	0	0
45-46-310	PROFESSIONAL & TECHNICAL	196,864	71,121	115,844	0	0	0
45-46-730	IMPROVEMENTS-CONSTRUCTION	460,294	1,333,385	305,616	996,237	1,040,970	360,000
45-46-740	CAPTIAL OUTLAY - EQUIPMENT	0	0	30,500	0	0	0
	Expenditure Total:	657,158	1,404,506	451,960	996,237	1,040,970	360,000

Net Total ROAD & SIDEWALK FUND:

267,109	424,943	444,794	382,536	37,733	14,000
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Pleasant View City
Capital Improvement Program
Stormwater Fund

	Fiscal Year					
	2014-2015 Projected	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Beginning Fund Balance	734,558	696,332	778,156	990,760	1,082,183	1,181,353
Revenues						
Service Fees	340,000	347,000	350,000	352,000	354,000	356,000
Stormwater Impact Fees	191,000	57,000	45,800	45,800	45,800	45,800
Late Fees	400	400	400	400	400	400
Transfer from General Fund	0					
UDOT Reimbursement-1000 West Flow Control						
Interest Earnings	4,000	4,000	3,914	4,984	5,443	5,942
Total Revenues	535,400	408,400	400,114	403,184	405,643	408,142
Operating Expenditures and Restrictions						
Operating Expenditures	163,650	176,200	185,010	194,261	203,974	214,172
Depreciation (credit to ending fund balance)	139,000	148,000	148,000	148,000	148,000	148,000
Total Operating Expenditures and Restrictions	302,650	324,200	333,010	342,261	351,974	362,172
Beginning Capital Balance	967,308	780,532	845,260	1,051,683	1,135,853	1,227,323
Capital Expenditures (Projects)						
* Evergreen Ponds Bypass or Other Capital Facilities Project		111,000				
* Capital Facilities Plan / Impact Fee Update		25,000				
* Bailey Pond Expansion (regional basin)	315,000					
* County Fields Phase 5 upsizing	10,976					
* County Fields Phase 6 upsizing		10,576				
Washout Containment System (washing trucks & equipment)						
Sweeper Hopper Replacement				15,000		
Dump Truck Replacement 10% (partial of \$160K)	15,000					
Dump Bed 25% (partial of \$13K)						
Public Works Pickup Truck 25% (partial of \$28K)						
Compressor 10% (partial of \$13K)	2,500	1,300	2,500	2,500	2,500	2,500
Miscellaneous Piping Projects		2,500	2,500	100,000	100,000	
Parkland Overflow Ditch Improvements						
2550 N Regional Basin						
Ag Basin and 3850 N Tie-In	66,500					
Side Hill Mower						
Total Capital Expenditures	409,976	150,376	2,500	117,500	102,500	2,500
Depreciation and Required Reserve Credit	139,000	148,000	148,000	148,000	148,000	148,000
Ending Fund Balance	696,332	778,156	990,760	1,082,183	1,181,353	1,372,823
* Impact fee eligible.						
Summary of Storm, Sewer/Impact Fee Balances						
Impact Fee Beginning Balance	673,370	540,394	452,818	500,575	548,867	597,389
Impact Fee Ending Balance	540,394	452,818	500,575	548,867	597,389	646,160
Storm Sewer Operating Beginning Balance	6,168	155,938	325,338	490,165	533,316	583,964
Storm Sewer Operating Ending Balance	155,938	325,338	490,185	533,316	583,964	726,663

Pleasant View City
Capital Improvement Program
Water Fund

	Fiscal Year					
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Beginning Fund Balance	Projected 1,377,063	1,703,952	1,458,152	1,429,043	1,305,504	1,300,919
Revenues						
Service Fees	708,500	728,000	736,000	744,000	752,000	760,000
Water Impact Fees	232,000	90,000	72,000	72,000	72,000	72,000
Bond Proceeds	966,000					
Late Fees	780	800	800	800	800	800
Sale of Fixed Assets	3,170					
Miscellaneous	4,000	4,000	4,000	4,000	4,000	4,000
Interest Earnings	7,200	7,200	7,335	7,188	6,567	6,544
Transfer from Solid Waste Fund						
Total Revenues	1,921,650	830,000	820,135	827,988	835,367	843,344
Operating Expenditures, Debt Service and Restrictions						
Operating Expenditures	317,500	347,200	354,144	361,227	368,451	375,820
Debt Service Bond #2012 (principal/interest/admin fees)	111,821	113,200	113,500	113,700	114,900	116,000
Debt Service Bond #2015 (principal/interest/admin fees)	0	111,500	111,600	111,600	111,600	111,600
Depreciation (credit to ending fund balance)	235,000	243,000	250,000	255,000	260,000	265,000
Required Reserve (credit to ending fund balance)	183,600	183,600	183,600	183,600	183,600	183,600
Total Operating Expenditures and Restrictions	847,921	988,500	1,012,844	1,025,127	1,038,551	1,052,020
Beginning Capital Balance	2,450,792	1,535,452	1,265,443	1,231,904	1,102,319	1,092,242
Expenditures (Projects)						
* Water Source Development (well #4 and well house)	895,000					
Dump Truck Replacement Program 10% (partial of \$180K)	15,000			15,000		
Dump Bed 20% (partial of \$13K)						
Public Works Pickup Truck 15% (partial of \$28K)						
Utility Pickup Truck 75% (partial of \$28K)						
Enclosed Utility Trailer		5,000				
Compressor 30% (partial of \$13K)		3,900				
Radio Read Meter Replacement Program	70,000	70,000	70,000	70,000	70,000	70,000
* 125 West Water Main Replacement for fire protection		0	0	280,000	0	0
* 3800 North Water Main Extension		0	0	0	60,000	0
* 3650 North Water Main Loop		0	0	0	115,000	0
* Capital Facilities Plan / Impact Fee Update	55,440	0	0	0	0	0
2700 N Water Line (to increase fire flows)		175,000				
SCADA system	40,000					
Alder Creek Well - rehabilitate (\$200-\$800 upon findings)			200,000			
Valve Excavator/Vacuum	50,000					
Future water sources	1,165,440	503,900	270,000	365,000	245,000	70,000
Total Expenditures	418,600	426,600	433,600	438,600	443,600	448,600
Depreciation and Required Reserve Credit						
Ending Balance	1,703,952	1,458,152	1,429,043	1,305,504	1,300,919	1,470,842

* Impact fee eligible.						
Summary of Water Impact Fee Balances						
Impact Fee Beginning Balance	(2,394,145)	(2,304,145)	(2,252,145)	(2,440,145)	(2,543,145)	(2,471,145)

Pleasant View City
Capital Improvement Program
Sewer Fund

	Fiscal Year					
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
	Projected					
Beginning Fund Balance	1,539,220	1,734,585	1,633,165	1,507,727	1,554,714	1,574,673
Revenues						
Service Fees	875,000	888,000	897,000	906,000	915,000	924,000
Sewer Impact Fees	62,400	19,500	15,600	15,600	15,600	15,600
Sewer Bond Reserve Refund	0					
Late Fees	1,000	1,000	1,000	1,000	1,000	1,000
Interest Earnings	8,000	8,000	8,215	7,584	7,820	7,921
Total Revenues	946,400	916,500	921,815	930,184	939,420	948,521
Operating Expenditures, Debt Service and Restrictions						
Operating Expenditures	149,935	187,320	191,066	194,888	198,785	202,761
CWSID	561,100	594,300	606,186	618,310	630,676	643,289
Debt Service (P&I)	86,000	86,000	87,000	88,000	88,000	87,000
Depreciation (credit to ending fund balance)	0	0	0	0	0	0
Required Reserve (credit to ending fund balance)	797,035	867,620	884,252	901,197	917,461	933,051
Total Operating Expenditures and Restrictions	1,688,585	1,783,465	1,670,727	1,536,714	1,576,673	1,590,143
Beginning Capital Balance						
Expenditures (Projects)						
* Northwest Sewer Extension		160,000	200,000		30,000	
* Sewer Capital Facilities Plan and Impact Fee Update		25,000				
Miscellaneous Sewer Main Replacement	30,000	50,000	50,000	60,000	60,000	60,000
Dump Truck Replacement Program (partial of \$160)	10,000			10,000		
Dump Bed 10% (partial of \$13K)						
Public Works Pickup Truck 10% (partial of \$28K)						
Utility Pickup Truck 10% (partial of \$28K)						
Compressor 10% (partial of \$13K)		1,300				
New City Shop						
Total Expenditures	40,000	236,300	250,000	70,000	90,000	60,000
Depreciation and Required Reserve Credit	86,000	86,000	87,000	88,000	88,000	87,000
Ending Fund Balance	1,734,585	1,633,165	1,507,727	1,554,714	1,574,673	1,617,143
* Impact fee eligible.						
Summary of Sewer/Impact Fee Balances						
Impact Fee Beginning Balance	(60,931)	5,469	(156,031)	(336,324)	(316,932)	(327,422)
Impact Fee Ending Balance	5,469	(156,031)	(336,324)	(316,932)	(327,422)	(307,861)

Pleasant View City
 Capital Improvement Program
 Park/Open Space Development Fund

	Fiscal Year					
	2014-2015 Projected	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Beginning Balance	677,020	94,143	10,518	28,371	56,314	-40,603
Revenues						
Park Impact Fees	167,000	34,700	27,800	27,800	27,800	27,800
RAMP Population-Based Grant	7,050	7,050	7,050	7,050	7,050	7,050
RAMP EZ Grant	2,000	2,000	2,000	2,000	2,000	2,000
2014 RAMP Grant--Pickleball	0					
2015 RAMP Grant--PV Drive Walking Path West	75,000					
2016 RAMP Grant--						
20 RAMP Grant--Lacross Field	327,000					
LWCF State Parks & Rec Grant						
Contributions - Pickle Ball	1,250					
General Fund Transfer	2,300	675	53	143	283	0
Interest Earnings	254,600	371,425	36,903	36,993	37,133	36,850
Total Revenues						
Expenditures (Projects)						
Impact Fee Update	7,050	7,050	7,050	7,050	7,050	7,050
RAMP Population-Based Grant Purchases						
RAMP Population-Lacross Field	2,000	2,000	2,000	2,000	2,000	2,000
RAMP EZ Grant Purchase	48,000					
Shady Lane Park Expansion - land acquisition	339,400					
Shady Lane Park Expansion - parking lot/play ground	11,000					
Shady Lane -Irrigation system		10,000	10,000			
Shady Lane -Irrigation-moisture sensors	203,500					
Pickle Ball	200,000					
PV Drive Walking Path West - (1325 W to Hwy 89)						
Banker Park/PV Park Ball Field Lighting		415,000				143,000
Lacross Field at Stone Field						
Joint Recreation Facility with WHIS						
Ogden-Brighton (Hi Line) Canal Trail						112,000
PV Park Parking Lot #3 (Below Old City Office)						64,000
PV Park Parking Lot #1 (Above Old City Office)						64,000
Recreation Paint applicator for ball fields	2,000					
Recreation security cameras for ballfields/bathroom						
Westview Park (private development from Dev.contribution)	12,427					
PV Park north ballfield improvements	12,100					
Ballfield improvements		15,000				
PV Park bleachers		6,000				
Shady Lane Restrooms/Bowery						125,000
Shady Lane Looped Sidewalk						
Volleyball Pit						
Other:						
Total Expenditures	837,477	455,050	19,050	9,050	134,050	392,050
Ending Balance	94,143	10,518	28,371	56,314	-40,603	-395,803
all impact expenditures						
Summary of Park/Open Space/Impact Fee Balances						
Impact Fee Beginning Balance	55,582	0				
Impact Fee Ending Balance	0	0				
Park Operating Beginning Balance	92,438	94,143				
Park Operating Ending Balance	94,143	10,518				

Pleasant View City
 Capital Improvement Program
 Equipment, Fleet, and Projects Fund

	Fiscal Year					
	2014-2015 Projected	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Beginning Balance	655,070	242,545	90,495	-75,925	-368,228	-442,080
Revenues						
Transfer from General Fund	174,000	124,000	0	0	0	0
Vehicle Sale Proceeds	27,590	13,000	16,000	16,000	16,000	16,000
Contributions/Graints/Proceeds	20,280					
Interest Earnings	2,800	2,700	480	-403	-1,953	-2,344
Total Revenues	224,670	139,700	16,480	15,597	14,047	13,656
Expenditures (Projects)						
Police						
General Police Office / Departmental Equipment	7,300	10,800	10,000	10,000	10,000	10,000
Police Vehicle Replacement Program	54,000	57,000	57,000	57,000	57,000	57,000
Police Vehicle Replacement Program-equip/install						
Arbitrator / Digital DashCam Installation				5,000		
Radar Speed Signs		3,000				3,000
Police handheld radios	24,000					
Police car radios		30,000				
Animal Holding Facility		10,000				
Streets & Shop						
New City Shop-asphalt	21,000					
New City Shop-landscaping / fencing	127,000					
Heavy Equipment Leases	9,400	9,400	9,400	9,400	9,400	9,400
Dump Truck/Plow Replacement Program 75% (partial of \$160K)	120,000			120,000		
Dump Bed 45% (partial of \$13K)		5,850				
Snow Plow (installed)	12,000			12,000		
Public Works Pickup Truck 50% (partial of \$28K)						
Utility Pickup Truck 5% (partial of \$28K)						
Covered Parking for Heavy Equipment						
Compressor 50% (partial of \$13K)	2,000	6,500				
Compaction Equipment						
Paint Machine and Trailer		6,300				
Parks						
Mower			55,000			
Kubota Tractor				38,000		
3-Way Dump Truck						
Used Boom Truck						
General Office, Buildings, & Misc						
General City Office / Departmental Equipment	15,685	7,400	10,000	10,000	10,000	10,000
Security doors and keys	20,300					
Website Upgrade		25,000				
Phones or Phone Updates		10,000				
Emergency Plan		15,000				
Gateway / Entrance Signage	6,000					
City Hall Building - Exterior repairs and painting	12,000					
City Hall Building - Interior repairs and painting				25,000		
City Hall Building - Re-roof		50,000				
City Hall Building - Re-carpet					20,000	
City Hall Building - Handrails		5,000				
City Hall Building Path Lighting and Signage		7,000				
City Hall Parking Lot Lighting			20,000			
Emergency Operations Center	1,500					
Emergency Operations Center-generator connection		5,000				
Emergency Operations Center-2nd backup location/generator/etc.			20,000			
* Security panels on council desk-if grant can be received						
CERT House Repairs	15,000	1,500	1,500	1,500	1,500	1,500
Fiber Infrastructure		12,000				
Personnel Policy Manual Review		15,000				
Total Expenditures	637,195	291,750	182,900	307,900	87,900	90,900
Ending Balance	242,545	180,495	75,925	-368,228	-442,080	-519,325

EQUIP/FLEET/PROJECT FUND EXPENDITURES

2014-2015

2015-2016

24

POLICE	Budget	Modified Budget
• General Police Office Equipment:		
(3) Computers:	\$1,800	\$1,800
(1) Monitor	\$150	\$0
(2) Desktop Scanners	\$600	\$0
(1) Laptop	\$2,500	\$2,500
(1) Firearm/Taser	\$1,000	\$1,000
(9) Scanners & Associated Fees	\$7,000	\$0
(2) Bullet proof vests	<u>\$2,000</u>	<u>\$2,000</u>
	\$15,050	\$7,300
• Police Vehicles Replacement Program:		
Replace 2008 Charger w/ 2014 Charger	\$28,000	\$28,250
Replace 2010 Charger w/ 2014 Charger	<u>\$28,000</u>	<u>\$25,750</u>
	\$56,000	\$54,000
• Police Handheld Radios:	\$40,000	\$24,000
• Police Vehicle Replacement equip/installation:	\$6,000	\$0
• Radar Speed Signs:	\$0	\$0
• Animal Holding Facility:	\$10,000	\$0
• Other:		
• Other:		

POLICE	Beginning Budget
• General Police Office Equipment:	
Color Copier/Scanner	\$10,000
Video service-wireless access point	\$200
Computer	\$600
Body Camera \$6K (from alcohol funds if approved)	<u>\$0</u>
	\$10,800
• Police Vehicles Replacement Program:	
Replace 2008 charger w/ 2015 Charger	\$28,500
Replace 2009 Charger w/ 2015 Charger	<u>\$28,500</u>
	\$57,000
• Police Car Radios:	\$30,000
• Radar Speed Signs:	\$3,000
• Animal Holding Facility:	\$10,000
• Other:	
• Other:	

GENERAL OFFICE/BUILDING	Budget	Modified Budget
• General Office and Basement Equipment:		
(3) computers (LH/DM/EL) + \$900 emergency equip	\$2,700	\$2,445
(1) monitor (EL)	\$150	\$0
Server & backup software, memory, drives	\$2,250	\$2,250
Spam Filter & AntiVirus	\$1,000	\$1,000
Board Book	\$3,000	\$0
Color Copier/Scanner	\$10,000	\$10,000
(1) Printer (shared by AC & GW)	<u>\$700</u>	<u>\$0</u>
	\$19,800	\$15,695
• Website Upgrade:	\$25,000	\$0
• Emergency Plan:	\$15,000	\$0
• City Hall Building-Exterior repairs/painting:	\$25,000	\$12,000
• Gateway / Entrance Signage:	\$6,000	\$6,000
• CERT House Repairs:	\$1,500	\$15,000
• Emergency Operations Center:	\$1,500	\$1,500
• City Hall Handrails:	\$6,000	\$0
• City Hall Basement Path lighting & signage:		
• Key Doors Upgrade	\$0	\$20,300

GENERAL OFFICE/BUILDING	Beginning Budget
• General Office and Basement Equipment:	
(1) Computer (HG)	\$1,000
(1) Laptop & Docking Station (MG)	\$1,800
(3) Backup Drives	\$600
Spam filter & AntiVirus	\$1,000
Firewall w/ Protection	\$900
Emergency equipment	\$900
Reference Organizers (3)	\$1,200
Board Book	<u>\$0</u>
	\$7,400
• Website Upgrade:	\$25,000
• Emergency Plan:	\$15,000
• City Hall Building-Exterior repairs/painting:	
• Gateway / Entrance Signage:	
• CERT House Repairs:	\$1,500
• Emergency Operations Center:	\$5,000
• City Hall Handrails:	\$5,000
• City Hall Basement Path lighting & signage:	\$7,000
• Personnel Policy Manual Review	\$15,000
• Fiber Infrastructure	\$12,000
• Re-roof	\$50,000
• Phones or phone upgrade	\$10,000

EQUIP/FLEET/PROJECT FUND EXPENDITURES - continued

2014-2015

PWD	Budget	Modified Budget
	<ul style="list-style-type: none"> • New City Shoppe - parking lot: \$200,000 • New City Shop-landscaping/fencing: \$30,000 • Backhoe leases: backhoe lease \$7,000 backhoe lease (2/5th of cost of \$6K) \$2,400 <li style="padding-left: 20px;">\$9,400 • Heavy Equipment (Streets): Dump Truck \$160K (\$15K Wtr/\$15K SS/\$10K Swr) \$120,000 Snow Plow #2 (installed) \$12,000 Compaction Equipment \$2,000 	

2015-2016

PWD	Beginning Budget
	<ul style="list-style-type: none"> • New City Shoppe - parking lot: \$0 • New City Shop-landscaping/fencing: \$0 • Backhoe leases: backhoe lease \$7,000 backhoe lease (2/5th of cost of \$6K) \$2,400 <li style="padding-left: 20px;">\$9,400 • Heavy Equipment (Streets): Dump Truck \$160K (\$15K Wtr/\$15K SS/\$10K Swr) \$0 Dump Bed for 1 Ton \$13,000 (partial) \$5,850 Compressor 185 Ingersoll \$13K (partial) \$6,500 PWD Truck Chev 2500 \$28K (partial) \$0 Utility Truck (partial) \$0 Paint Machine and Trailer \$6.3K \$6,300 Snow Plow (installed) \$0

25

EQUIP/FLEET/PROJECT FUND REVENUE

2014-2015

ALL DEPARTMENTS	Budget	Modified Budget
	<ul style="list-style-type: none"> • Vehicle Sale Proceeds: 2010 Dodge Charger \$16,000 2010 Dodge Charger \$6,524 <li style="padding-left: 20px;">\$6,617 <li style="padding-left: 40px;">\$13,141 • Equipment Sale Proceeds: 2005 Trailblazer \$3,448 1997 Chev \$1,957 1993 Chev \$1,398 1960 Cat Road Grader \$5,126 Alamo Mower attachment \$2,516 <li style="padding-left: 20px;">\$14,446 • Other: Insurance Proceeds -CERT building \$18,805 	

2015-2016

ALL DEPARTMENTS	Beginning Budget
	<ul style="list-style-type: none"> • Vehicle Sale Proceeds: 2008 Charger \$6,500 2009 Charger \$6,500 <li style="padding-left: 20px;">\$13,000 • Equipment Sale Proceeds:

Pleasant View City
 Capital Improvement Program
 Road Sidewalk Fund + Class C

	Fiscal Year						
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	
	Projected						
Beginning Road & Sidewalk	961,871	924,138	910,138	919,239	508,432	513,516	
Beginning Class C	257,758	300,758	177,258	254,758	304,758	429,258	
Beginning Balance	1,219,629	1,224,896	1,087,396	1,173,997	813,190	942,774	
Revenues							
Class C	275,000	288,000	285,500	288,000	290,500	295,000	
Transfer from General Fund	45,000						
STIP Funds--Skyline Drive (total \$8,774,177):							
WACOG	700,000						
WFRS	250,677	340,000					
FHA			2,833,500				
WACOG Funds - Skyline Drive							
Weber County Corridor Preservation Funds--600 West							
Weber County Transportation Funds--600 West							
Deferral Reimbursements--600 West	3,560						
Interest Earnings	4,000	6,000	9,101	9,192	5,084	5,135	
Total Revenues	1,278,237	629,000	3,128,101	297,192	295,584	300,135	
Expenditures (Projects)							
Annual Maintenance--Patching, Crack Seals, Slurry Seals, etc.	52,000	81,000	81,000	81,000	81,000	81,000	
Annual Street Overlay/Rehab/Reconstruction Program:	80,000	80,000	80,000	80,000	80,000	80,000	
500 West at 4125 North							
3650 North Overlay--900 West to 800 West		40,000					
800 West Overlay--3650 North to 3650 North		55,000					
4300 N (between 500 W & 900 W)		67,000					
2550 North Overlay Phase II--600 West to East City Limit	95,000		42,000				
2550 North Overlay Phase III--750 West to 1000 West							
Upper 500 West Reconstruction--4125 North to 4300 North		72,000		72,000			
Retro-reflective Sign Program	5,000	5,000	5,000	5,000	5,000	5,000	
Crosswalk Flasher Replacement on 900 W		6,500					
600 West Widening--2700 North to Elberta Drive (Class C funds)							
Crack Sealer	30,500						
500 West Emergency Repair	186,000						
South Barker Park Parking Lot	51,360						
600 West Widening--2700 North to Elberta Drive	144,200						
Skyline Drive--1100 West to PV Drive:							
Preliminary Engineering and Consulting	15,000						
Environmental Study (PEC \$377,533)	613,210						
Design and ROW Acquisition--Federal		340,000	2,833,500				
Design and ROW Acquisition--City's 7% Match				240,000			
Wadman Nature Park Road				180,000			
2550 N Sidewalks to Majestic Elementary School	700	20,000					
Street Inventory/Audit							
Total Expenditures	1,272,970	766,500	3,041,500	658,000	166,000	168,000	
Ending Balance	1,224,896	1,087,396	1,173,997	813,190	942,774	1,076,909	
Roads Fund Total:	924,138	910,138	919,239	508,432	513,516	518,651	
Class C Total:	300,758	177,258	254,758	304,758	429,258	558,258	
Total Roads & Class C:	1,224,896	1,087,396	1,173,997	813,190	942,774	1,076,909	

PLEASANT VIEW CITY CORPORATION
Budget Worksheet - 2015-2016

Account No.	Account Title	2012-13 Pri Year Actual	2013-14 Pri Year Actual	2014-15 Cur YTD Actual	2014-15 Beginning Budget	2014-15 Cur Year Projected	2015-16 Beginning Budget
REDEVELOPMENT AGENCY FUND							
REVENUE							
60-36-110	PROPERTY TAX INCREMENT-CITY'S PORTION	211,505	16,274	25,037	203,000	26,400	26,400
60-36-111	PROPERTY TAX INCREMENT-OT ENTITIES PORTION		161,964	225,335		237,600	237,600
60-36-120	INTEREST EARNINGS	2,847	2,873	3,120	2,900	3,500	3,500
60-36-300	TRANSFER FROM P.V.GENERAL FUND	0	0	0	0	0	0
	Revenue Total:	214,352	181,111	253,492	205,900	267,500	267,500
EXPENSES-ADMINISTRATION							
60-40-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	2,578	2,243	2,108	2,300	2,300	2,300
60-40-220	PUBLIC NOTICES	63	54	54	100	100	100
60-40-230	TRAVEL	73	0	0	2,000	0	2,000
60-40-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	100	100	100
60-40-310	PROFESSIONAL & TECHNICAL	0	25	358	2,000	2,000	12,000
60-40-330	EDUCATION AND TRAINING	380	380	0	1,400	0	1,400
60-40-605	MARKETING & ANALYSIS	0	0	0	2,000	2,000	2,000
60-40-840	TRANSFER TO GENERAL FUND	0	0	0	0	0	0
	Expenses-Admin Total:	3,094	2,702	2,520	9,900	6,500	19,900
EXPENSES-HOUSING							
60-42-730	IMPROVEMENTS-CONSTRUCTION	0	0	0	0	0	0
	Expenses-Housing Total:	0	0	0	0	0	0
EXPENSES-EDA DEVELOPMENT							
60-46-160	PROPERTY ACQUISITION	0	0	0	0	0	0
60-46-310	PROFESSIONAL SERVICES	8,491	739	11,920	25,000	25,000	54,000
60-46-730	IMPROVEMENTS-CONSTRUCTION	0	0	0	0	0	306,000
60-46-850	TAX INCENTIVES	44,725	53,865	58,904	54,000	58,905	59,000
	Expenses-EDA Dev Total:	53,216	54,604	70,824	79,000	83,905	419,000
Net Total RDA FUND:							
		158,042	123,805	180,148	117,000	177,095	171,400

EDC Utah \$1610; Ogden Weber Chamber \$400; Utah Alliance for Economic Dev \$200 (MG & VC);
 ICSC Membership \$0 (until 2016-2017 year)
 Budget public hearings
 ICSC (Internat'l Conference of Shopping Centers)
 RDA Park misc issues; retain Randy Sant \$10K
 ICSC; Utah Alliance meetings
 Retail Link Study Grant \$14K; RDA CFP \$40K
 Rulon White Blvd Extension Project Section A (2700 N to New Intersection). Total cost estimate
 \$612,080 (\$510,080 + \$102,000 (20% contingency)) - TWO YEAR PROJECT
 Westerrn State Rebar \$22K; JD Machine \$37K

RDA BUDGET

	ACTUAL 2013-14	BUDGET 2014-15	BUDGET 2015-16
Beginning Balance (General Fund Donation)	81,506.85	81,506.85	81,506.85
Admin Expenses	0.00	0.00	0.00
Ending Balance	<u>81,506.85</u>	<u>81,506.85</u>	<u>81,506.85</u>
Interest: Beginning Balance	4,972.26	7,845.09	11,345.09
Interest Earnings	2,872.83	3,500.00	3,500.00
Admin Expenses	0.00	0.00	(3,985.00)
Ending Balance	<u>7,845.09</u>	<u>11,345.09</u>	<u>10,860.09</u>
Total Committed Fund Balance	<u>89,351.94</u>	<u>92,851.94</u>	<u>92,366.94</u>
Property Tax Increment	<u>179,237.96</u>	<u>264,000.00</u>	<u>264,000.00</u>
Beginning Balance	109,328.85	144,976.44	197,776.44
20% Housing	35,647.59	52,800.00	52,800.00
Housing Expenses	0.00	0.00	0.00
Ending Balance	<u>144,976.44</u>	<u>197,776.44</u>	<u>250,576.44</u>
Beginning Balance	3,930.27	6,575.41	7,995.41
3% Administration	5,347.14	7,920.00	7,920.00
Administration Expense	(2,702.00)	(6,500.00)	(15,915.00)
Ending Balance	<u>6,575.41</u>	<u>7,995.41</u>	<u>0.41</u>
Tax Incentive-Western States Rebar	21,231.61	21,936.00	22,000.00
Tax Incentive Expense	(21,231.61)	(21,936.00)	(22,000.00)
Ending Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Tax Incentive-JD Machine	32,633.22	36,969.00	37,000.00
Tax Incentive Expense	(32,633.22)	(36,969.00)	(37,000.00)
Ending Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Beginning Balance	294,276.77	376,915.97	496,290.97
Available Increment	83,378.40	144,375.00	144,280.00
Administration	(739.20)	(25,000.00)	(54,000.00)
Property Acquisition			(306,000.00)
Professional Services			280,570.97
Infrastructure	376,915.97	496,290.97	496,290.97
Ending Balance	<u>528,467.82</u>	<u>702,062.82</u>	<u>531,147.82</u>
Total Restricted Fund Balance	<u>617,819.76</u>	<u>794,914.76</u>	<u>623,514.76</u>

PERSONNEL

29

PAY PLAN:

The budget includes pay ranges and market adjustments based on the 2015 salary survey. See the attached 2015-2016 Pay Ranges from the Market Survey Data.

The total market adjustment and performance pay is \$41,784.

HEALTH INSURANCE:

The budget includes an increase of 4.5% on the same health from PEHP-Advantage Care Option 2. ~~The employees will pay for half of the 4.5% increase.~~

DENTAL INSURANCE:

The budget includes no increase on the same dental plan from Delta Dental.

LIFE, ACCIDENTAL, DEATH AND DISMEMBERSMENT (AD&D):

The budget includes Life and AD&D insurance with a monthly premium of \$9.90.

FLEX SPENDING AND EAP (EMPLOYEE ASSISTANCE PROGRAM):

~~The City added Flex Spending and EAP Programs for a total cost of \$900 each.~~

OTHER:

The budget maintains the same 100% funding into the 401(k) for post-retired employees.

Insurance Opt-Out Benefit – The budget maintains the same 50% funding into the 401(k) for those employees that have opted-out.

Deferred Compensation – The budget also maintains the option of a 1.5% Employer Matching 401(k) with employees paying a 90%-10% split on the insurance premiums.

The City's FTE (full-time equivalency) is ~~26.86~~ for the 2015-2016 budget year.

The city is also under the 50 FTE according to the ALE Health Care Reform.

NEW PROPOSED POSITIONS – ~~(included in the tentative budget):~~

Streets & Crack Seal Help (part-time): 2 positions, 640 hours total = \$9,300 (salaries and benefits).

FY 2015-16

Market Survey Data
(Hourly Wage)

30

Position	Min	Mid	Max
Administrative Office Assistant	\$ 12.09	\$ 14.44	\$ 16.79
Animal Services Specialist	\$ 14.36	\$ 17.43	\$ 20.50
Assistant City Admin / Planner	\$ 30.86	\$ 38.16	\$ 44.56
Building Official / Code Enforcement Officer	\$ 18.19	\$ 22.12	\$ 26.05
City Administrator	\$ 38.42	\$ 47.10	\$ 55.78
Court Administrator / Utility Billing Clerk	\$ 16.96	\$ 21.06	\$ 25.17
Crossing Guard	\$ 8.70	\$ 9.77	\$ 10.84
Crossing Guard Supervisor	\$ 9.20	\$ 10.27	\$ 11.44
Management Analyst	\$ 20.50	\$ 25.41	\$ 30.32
Mechanic	\$ 15.94	\$ 20.56	\$ 25.19
Mechanic / O&M Tech II	\$ 15.39	\$ 19.71	\$ 24.03
Meter Reader	\$ 13.21	\$ 16.15	\$ 19.08
O&M Foreman	\$ 18.22	\$ 22.01	\$ 25.80
O&M Part-time Permanent	\$ 13.21	\$ 16.31	\$ 19.41
O&M Tech I	\$ 13.21	\$ 16.31	\$ 19.41
O&M Tech II	\$ 14.64	\$ 18.03	\$ 21.41
O&M Tech III	\$ 16.11	\$ 20.09	\$ 24.07
Police Chief	\$ 31.64	\$ 39.85	\$ 48.06
Police Detective	\$ 19.81	\$ 24.56	\$ 29.30
Police Officer I	\$ 16.70	\$ 20.42	\$ 24.14
Police Officer II	\$ 17.67	\$ 21.68	\$ 25.68
Police Officer III / Master Police Officer	\$ 19.56	\$ 24.22	\$ 28.88
Police Records Clerk	\$ 13.44	\$ 16.64	\$ 19.84
Police Sergeant	\$ 22.49	\$ 27.70	\$ 32.91
Public Works Director	\$ 28.86	\$ 35.67	\$ 42.49
Recorder / Finance Officer	\$ 26.76	\$ 34.70	\$ 41.66
Recreation Coordinator	\$ 15.59	\$ 20.24	\$ 24.89
Treasurer	\$ 20.83	\$ 26.37	\$ 31.78
Turf Maintenance Worker	\$ 10.74	\$ 14.99	\$ 17.57
Utilities Superintendent	\$ 22.23	\$ 27.24	\$ 32.25

	legis	Judicial	ADMIN	TREAS	RECDR	GOV BL	P&Z	POLICE	BLDG	STRT	PARKS	REC	SS	WTR	SWR	GARB	
MAYOR	E																E
COUNCIL (5)	E																E
JAY PALMER										0.500	0.100		0.100	0.100	0.100	0.100	1.000
TYSON JACKSON										0.050				0.750	0.100	0.100	1.000
JEFF STRAND										0.700			0.300				1.000
BART CRAGUN										0.300			0.500	0.100	0.100		1.000
BOB SHRIBER										0.500	0.500						1.000
MIKE HURST										0.300				0.200	0.500		1.000
JEFF SMITH										0.500	0.200		0.100	0.100	0.100		1.000
TYLER WALLER										0.200	0.500		0.100	0.200			1.000
WILL PALMER											0.500						0.500
crack seal 640 hours										0.310							0.310
PT PARK VACANCY											0.200						0.200
JASON TAYLOR														0.320			0.320
360 HOURS-PT PARKS-KK											0.180						0.180
MELINDA GREENWOOD			0.600										0.125	0.125	0.100	0.050	1.000
VALERIE CLAUSSEN							1.000										1.000
HEATHER GALE			0.200	0.500			0.100		0.100				0.025	0.025	0.025	0.025	1.000
LAURIE HELLSTROM					0.550				0.050				0.100	0.100	0.100	0.100	1.000
DEBBIE MINERT			0.100	0.100	0.100								0.050	0.050	0.050	0.050	0.500
ELAINE LARSON		0.650											0.088	0.088	0.088	0.088	1.000
PAT LAMBERT		C															C
RYON HADLEY								1.000									1.000
COREY CLARK								1.000									1.000
ROBERT DONE								1.000									1.000
STETSON TALBOT								1.000									1.000
JEREMY MCKENZIE								1.000									1.000
BRADY BENSON								1.000									1.000
TRENT WILSON								1.000									1.000
CHALYCE COOMBS								1.000									1.000
CHRISTINA BLICKFELDT								1.000									1.000
BARBARA PLEDGER								0.500									0.500
PT POLICE OFFICER								0.600				0.000					0.600
BALLIFF		0.100															0.100
ALLISON CHRISTENSEN												0.500					0.500
PT RECREATION												0.630					0.630
BECKY MENDENHALL								0.130									0.130
JULIE MORGAN								0.130									0.130
JENNIFER BENCH								0.130									0.130
EMILY DRIVER								0.130									0.130
2015/16		0.75	0.90	0.60	0.65	0.00	1.10	10.62	0.15	3.36	2.18	1.13	1.49	2.16	1.26	0.51	26.86

GENERAL FUND TRANSFERS - HISTORY & ANALYSIS

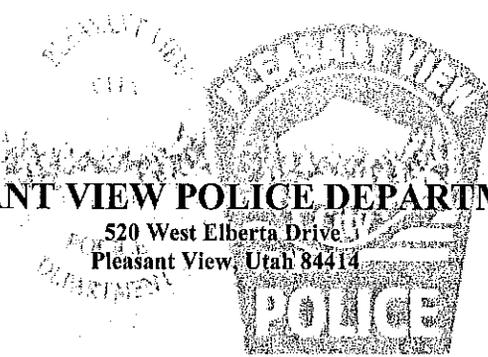
GENERAL FUND REVENUE	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
MOTOR VEHICLES	37,119	52,840	52,899	49,828	53,015	50,000	50,000
PROPERTY TAX	536,424	542,456	554,539	588,860	580,975	592,000	584,000
PRIOR YEAR PROPERTY TAX	68,718	39,443	50,313	32,028	29,850	30,000	30,000
SALES TAX	666,862	734,409	812,156	864,400	932,045	970,000	1,000,000
FRANCHISE TAXES	548,687	631,679	608,574	637,104	665,379	664,000	687,000
TOTAL TAXES	1,857,810	2,000,827	2,078,481	2,172,220	2,261,264	2,306,000	2,351,000
BUILDING PERMIT & ASSOCIATED FEES	217,779	172,236	218,437	302,149	452,892	316,350	117,600
CLASS C ROAD FUNDS	242,759	254,028	269,670	277,556	265,183	275,000	283,000
OTHER REVENUES	321,940	316,536	276,469	213,829	267,679	305,327	291,401
TOTAL REVENUE	2,640,288	2,743,427	2,843,057	2,965,754	3,247,018	3,202,677	3,043,001

GENERAL FUND EXPENDITURES (partial)	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
TRANSFERS:							
STORM SEWER					160,000		
PARK					70,000		
ROADS		50,000	170,000	287,500	170,000	45,000	
OPEN SPACE			1,675				
EQUIPMENT	135,000	135,000	280,000	132,000	190,000	174,000	124,000
TOTAL TRANSFERS	135,000	185,000	451,675	419,500	590,000	219,000	124,000

BUILDING PERMIT & ASSOCIATED FEES	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Use of Other General Fund Revenues for Transfers	217,779	172,236	218,437	302,149	452,892	316,350	117,600
TOTAL TRANSFERS	135,000	185,000	451,675	419,500	590,000	219,000	124,000

2009-10 - 2013-14	2010-11 - 2013-14	2009-10 - 2013-14
40,000	49 average	32,000
17,500	49 average	14,000
169,375	49 average	135,500
419	49 average	335
182,250	49 average	174,400
411,544	49 average	356,235

2009-10 - 2013-14	2010-11 - 2013-14	2009-10 - 2013-14
83,536	5 yr average	83,536



PLEASANT VIEW POLICE DEPARTMENT

520 West Elberta Drive
Pleasant View, Utah 84414

Ryon M. Hadley
Chief of Police

Phone (801) 782-6736
Fax (801) 782-2058

May 2015

Calls ----- 731

Reports ----- 82

Traffic stops ----- 189

Citations ----- 119

Violations ----- 146

Arrests ----- 16

Pleasant View City Administrator
EMPLOYMENT AGREEMENT

This Employment Agreement ("Agreement"), effective Feb 8, 2014, is made by and between Pleasant View City, Utah, a municipal corporation ("City") and City Administrator, Melinda Greenwood as follows:

WHEREAS, City desires to employ Melinda Greenwood as its City Administrator upon the terms and conditions set forth herein; and

WHEREAS, Melinda Greenwood desires to work for City as its City Administrator upon the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the parties agree as follows:

1. TERM.

A. City hereby employs Melinda Greenwood in the capacity of City Administrator commencing on Feb 8, 2014, and continuing thereafter until such time as Melinda Greenwood's employment is terminated according to the provisions of this Agreement and/or Pleasant View City Ordinance, Section 2.06.040. City Administrator is an "at will" employee and may be terminated with or without cause by a majority vote of the City Council.

B. As provided by City Ordinance the term of this Agreement shall not exceed three years from the commencement date.

2. DUTIES.

As City Administrator, Melinda Greenwood shall be the administrative director of City, with the job responsibilities and duties attendant to that position as set forth in the job description as provided in the Pleasant View City Ordinances, Section 2.06.080, "Powers and Duties," and such other job responsibilities and duties as may be assigned by City from time to time.

3. WORKING HOURS.

It is recognized that the duties of the City Administrator may require time outside normal business hours and that the City Administrator's compensation accounts for the time that may be spent beyond a standard forty (40) hour work week. City Administrator is an exempt employee and shall not receive any overtime compensation for time beyond forty (40) hours per week.

4. OUTSIDE EMPLOYMENT/ACTIVITIES.

City Administrator shall devote her full time and best efforts to the business and affairs of City and shall not accept any other employment during the term of this Agreement without prior authorization by the Mayor as provided by City Ordinance.

5. VACATIONS AND SICK LEAVE,

A. City Administrator shall accrue three weeks vacation per year as provided in the City's Policies & Procedures Manual.

B. City Administrator shall accrue sick leave as defined in the City's Policies & Procedures Manual.

C. City Administrator shall receive those holidays as defined in the City's Policies & Procedures Manual.

6. COMPENSATION.

A. Commencing on Feb 8, 2014, City shall pay Melinda Greenwood for her services as City Administrator a gross annual salary of \$84,000 paid over 26 pay periods. On an annual basis at the employee's anniversary date, the City Council shall conduct a salary review.

B. City shall contribute to City Administrator's retirement account within the State Retirement Program in the amount prescribed by law.

C. City Administrator shall receive in the same manner health, dental and life insurance, and any other benefits, presently provided to the other City employees as provided in the City's Policies & Procedure Manual.

7. PROFESSIONAL DEVELOPMENT.

All training, conferences, subscriptions, meetings and professional dues shall be paid by City but must first be approved by the City Council in the same manner as for other City employees. In particular, the city supports the membership in the UCMA and the attendance at the annual conferences, and ICMA membership with periodic attendance at their national conventions.

8. PERFORMANCE REVIEWS.

A. The Mayor and City Administrator shall jointly define in writing the goals and performance objectives for the proper operation of the City and the attainment of the Mayor's and Council's policy objectives, and shall further establish a relative

priority among those various goals and objectives. The goals and objectives should generally be attainable within the time limitation as specified and the annual operating and capital budgets and appropriations provided.

B. The Mayor shall review and evaluate the performance of the City Administrator at least once annually. The review and evaluation shall be done in accordance with specific criteria developed jointly by the Mayor and City Administrator, and as may be thereafter modified by the City Council in consultation with the Mayor and City Administrator. The Mayor shall provide the City Council and the City Administrator with a summary of the evaluation.

C. Failure by either party to complete the matters described in Paragraphs 8(A) and 8 (B) hereof shall not constitute a breach of the Agreement for which arbitration may be demanded or recovery may be had.

9. TERMINATIONS, RESIGNATION AND SEVERANCE.

A. The City Administrator may terminate the Agreement at any time upon no less than thirty (30) days prior notice by tendering her written resignation to City. City Administrator shall cooperate with City in effecting the transfer of her duties during the thirty (30) day notice period.

B. Within thirty (30) days of termination or resignation, City shall pay City Administrator's accrued and unused vacation and sick leave pursuant to the City's Policies & Procedures Manual.

C. In the event the Council changes its ordinances or regulations or chooses an optional form of government whereby her position of City Administrator is terminated and the city cannot perform its obligations pursuant to this agreement, that action shall be considered a termination of City Administrator and the severance pay as set forth below shall be paid by the City.

D. In the event City Administrator is terminated by the Council, City agrees to pay the City Administrator a lump sum cash payment equal to six (6) months base salary. The City Administrator and her family shall also remain in the City's group health insurance plan for six months after termination, with each party continuing to pay the same portion of the premium as otherwise provided in this agreement or in the Policies & Procedures Manual. Employee's rights under COBRA shall commence at the end of the six (6) month severance period.

E. Provided, however, that in the event City Administrator is terminated because of:

- i. criminal conviction involving moral turpitude;
- ii. serious misconduct which results in a high level of embarrassment to City which in the opinion of the Council severely interferes with the

- efficient or effective performance of assigned duties; or
- iii. violation of any lawful official order, or failure to obey any lawful direction made and given by the Mayor or City Council, which violation or failure to obey amounts to an act of insubordination or serious breach of proper discipline:

The City may terminate City Administrator without the obligation to pay the severance pay as set forth in the paragraph.

F. DISABILITY TERMINATION.

If the City Administrator is permanently disabled or is otherwise unable to perform her duties because of sickness, accident, injury, mental incapacity or health for a period of four (4) successive weeks beyond any accrued sick leave, or for twenty (20) working days over a 30 working day period, the City shall have the option to terminate this agreement, subject to the severance package requirements of Section 9 D.

10. BONDING.

Before taking office, City Administrator shall furnish a fidelity bond in an amount to be determined by the City Council, conditioned upon the faithful performance of her duties, with a corporation licensed to do business in the State of Utah as surety. Such bond shall be filed with the City Recorder after being approved by the City Council, and the premium for such bond shall be paid by City.

11. POLICIES & PROCEDURES MANUAL.

Except where specifically abridged or modified by the Agreement, City's personnel policies as set forth in City's Policies & Procedures Manual shall apply to City Administrator.

12. ARBITRATION OF DIFFERENCES.

Any breach or dispute arising out of or regarding the interpretation of this Agreement shall be submitted to arbitration pursuant to the rules of the American Arbitration Association.

13. NOTICES.

A. Notices by either party required to be given under this Agreement shall be in writing and hand-delivered or sent by certified mail addressed to the other party as herein provided. Notice to City shall be delivered to the Mayor at the offices of the City. Notice to City Administrator shall be delivered to her at her last known home address as indicated on the City's records.

B. If notice is mailed, it shall be deemed "received" three (3), days after the postmarked date of mailing, provided such notice was sent postage prepaid and addressed as required by Paragraph 13(A) herein.

14. MISCELLANEOUS.

A. At any time while City Administrator is employed by City, City and City Administrator may, by mutual written agreement, change the terms of the base salary or any other provisions of this agreement, which terms shall be made by vote of the City Council and attached to this Agreement.

B. City shall provide City Administrator with a travel allowance of three hundred dollars (\$300.00) per month, which is to cover travel by City Administrator within a one hundred mile radius of Pleasant View City. Expenses for travel by City Administrator on City business beyond a one hundred mile radius shall be reimbursed as provided in the City Policies & Procedure Manual.

C. The City will cover pay the expenses for a mobile phone with a suitable data plan to be used primarily for work related communications. Any personal use of the phone that results in incremental charges may be billed back to the employee.

D. The City will provide a moving allowance of \$3,000 for the relocation of the City Administrator and her family. In the case of a volunteer severance of the City Administrator within the first year of this contract, a portion of the \$3,000 moving allowance would be repaid to the City. The amount of repayment would be 80% if the severance was in the first 3 months, 60% in months 4-6, 40% in months 7-9, and 20% in months 10-12.

E. This Agreement shall be governed and construed in accordance with the substantive and procedural laws of the State of Utah.

F. This Agreement sets forth the entire agreement of the parties and supersedes and renders null and void any and all prior or contemporaneous oral or written understandings, statements, representations or promises. There are no other oral or written agreements between the parties.

G. If any provision of this Agreement is later deemed unenforceable, the remaining provisions will continue to be binding, and the arbitrator(s) making such a determination shall also have the limited authority to modify and clause solely in order to render the provision valid under applicable law.

Dated this 30th day of June, 2014

Melinda Greenwood
Melinda Greenwood

Subscribed and sworn to before me this 30 day of June, 2014

Laurie Hellstrom
Notary Public

PLEASANT VIEW CITY

[Signature]
Toby Mileski, Mayor

Laurie Hellstrom
Laurie Hellstrom, City Recorder

PLEASANT VIEW CITY BENEFITS ANALYSIS (FY 2016)

COV	CURRENT	EMP COST	EMPLOYEE	RENEWAL
E	\$511.18	\$485.62	\$25.56	\$534.20
ES (DBL)	\$1,058.18	\$1,005.27	\$52.91	\$1,105.76
FAM	\$1,431.28	\$1,359.72	\$71.56	\$1,495.72

ALTERNATIVE 1: Employee Pays Full Increase

ABSORB 95/5 Split*		Difference from previous year
EMP COST	EMPLOYEE	
\$508.64	\$25.56	\$0.00
\$1,052.85	\$52.91	\$0.00
\$1,424.16	\$71.56	\$0.00
\$1,044.98	\$0.00	Per Month Change
\$12,539.76	\$0.00	Annual Change

**In context the increase is so small that mathematically it is still a 95/5 split at 95.2/4.8*

ALTERNATIVE 2: Retain 95/5 Split

REGULAR 95/5 Split		Difference from previous year
EMP COST	EMPLOYEE	
\$507.49	\$26.71	\$1.15
\$1,050.47	\$55.29	\$2.38
\$1,420.93	\$74.79	\$3.23
\$992.73	\$52.25	Per Month Change
\$11,912.76	\$627.00	Annual Change

ALTERNATIVE 3: Change to a 93/7 Split

(50/50 shared increase) CHANGES to 93/7 Split		Difference from previous year	Difference from 95/5 Split
EMP COST	EMPLOYEE		
\$497.13	\$37.07	\$11.51	\$37.07
\$1,029.06	\$76.70	\$23.79	\$76.70
\$1,391.94	\$103.78	\$32.22	\$103.78
\$522.49	522.49**	Per Month Change	
\$6,269.88	6269.88**	Annual Change	

****\$470.24 total monthly contribution increase to employee from previous year**

****\$5,642.88 total annual contribution increase to employee from previous year**