

City of Bountiful, Utah

Operating & Capital Budget

Fiscal Year 2024-2025 (July 1, 2024 to June 30, 2025)

Final Adopted Budget



City of Bountiful, Utah

FY2024-2025 Operating & Capital Budget

Final Adopted Budget

<p>Presented to:</p> <p>Kendalyn Harris – Mayor</p> <p>City Council:</p> <p>Jesse Bell Kate Bradshaw Richard Higginson Matt Murri Cecilee Price-Huish</p>	<p>Department Budgets from:</p> <p>Gary R. Hill – City Manager Galen D. Rasmussen, CPA – Assistant City Manager Bradley Jeppsen, JD – City Attorney Tyson C. Beck, CPA – Finance Director Jessica Sims – Human Resources Director Charles Benson – Streets & Sanitation Director Brock Hill – Parks Director Allen R. Johnson – Light & Power Director Edward Biehler – Police Chief Lloyd Cheney, PE, PLS – City Engineer & Public Works Director Kraig Christensen – Water Director Greg Martin – Information Technology Director Francisco Astorga, AICP – Planning & Economic Development Director</p>
<p>Prepared by:</p> <p>Gary R. Hill – City Manager Galen D. Rasmussen – Assistant City Manager</p>	

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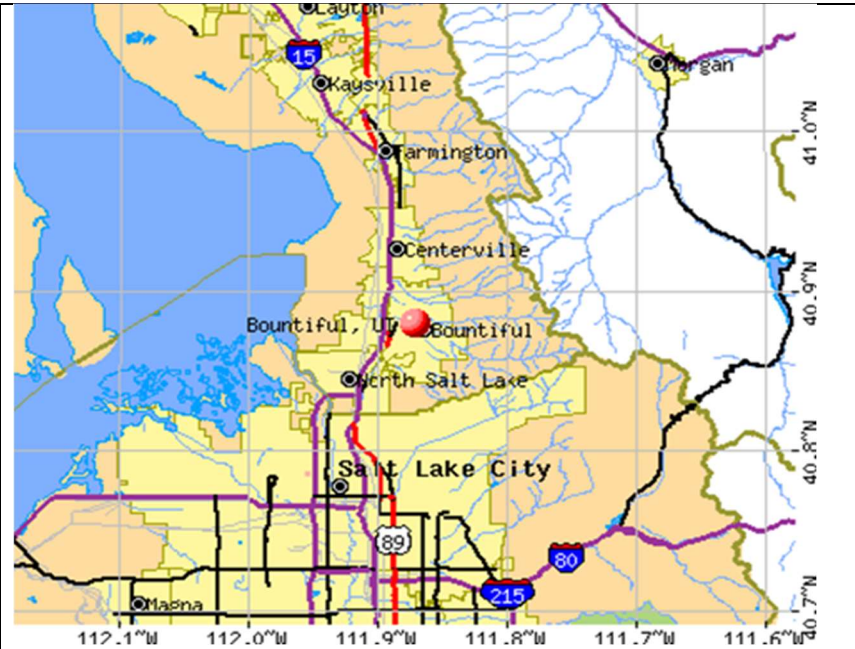
City of Bountiful, Utah

FY2024-2025 Operating & Capital Budget

Final Adopted Budget

INTRODUCTION:

- City Manager Letter
- GFOA Distinguished Budget Presentation Award
- City Council Policy Priorities
- Summary of Proposed Budgets
- City Organizational Chart
- Budget Calendar
- Annual Statistics
- Employees (FTEs)
- Inter-City Revenues and Transfers
- Budget Summary



Map Source:

<http://www.city-data.com/city/Bountiful-Utah.html>

City Manager Letter

The Honorable Kendalyn Harris, Mayor
Members of City Council

Dear Mayor and City Council,

We present you with Bountiful City's consolidated budget for Fiscal Year 2024-2025 which begins on July 1, 2024 and ends on June 30, 2025. This budget was adopted by the Mayor and Council on June 11, 2024 as the City's Final Operating and Capital Budget. This consolidated budget is balanced with respect to revenues and expenditures/expenses as a result of the process used to develop the budget. This process is guided, as in previous years, by a collaborative effort of our elected officials and City staff with a continuing shared goal of keeping Bountiful City financially stable, fiscally balanced, and diverse both now and in the future. Also included in the budget are the Council's updated policy priorities upon which the budget is structured.

In the pages that follow, you will find sections for each department of the City, including narrative descriptions, priorities for the upcoming year, and budget data for each department's operational and capital plans. There are also sections for fees and charges and long-term capital plans for City Departments. The consolidated document includes budgets for the Revolving Loan Fund and Operating Fund of the Bountiful Redevelopment Agency (RDA). The RDA is organized and operates as a separate legal entity under State law being governed by a board of directors with the City Council sitting as the board of directors as specified in State law. For reporting purposes, the RDA is reported in the consolidated budget document and the City's Annual Comprehensive Financial Report (ACFR) as a Special Revenue Fund. The RDA's budget (while being included for reference in the consolidated budget document) is presented under a separate approval and adoption process from the City's budget.

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

The budget contains no increase in general property tax but there is a tax levy which started in 2022 for repayment of an \$8,000,000 general obligation bond issue that was approved by voters in 2020. There are also increases in certain City fees and charges which are designed primarily to maintain service levels and the condition of infrastructure. The budget also includes the newly created Fiber fund to account for the cost of acquiring, constructing and improving a fiber optic network along with the costs of operating that network. This newly created fund includes issuance of a \$47,000,000 bond backed by a pledge of sales tax revenues with an affirmatively stated bond repayment plan using subscriber revenues.

Budgets are developed from the base established in the previous year. Personnel Services increases stem from adjustments in the rates for health insurance (with a 10.5% increase over the prior year) a 6% cost of living allowance, and compensation adjustments for merit-based pay and/or market adjustments (for those eligible). Operations and Maintenance expenditures are subject to adjustments for such items as utility costs, maintenance agreements and the like. Capital expenditures are based on the need for replacement of infrastructure in accordance with the long-term capital plan of the City.


As noted previously, this document is presented for adoption as the Final Budget of the City, and when adopted in Final form, can be used as a comprehensive guide for the budgeted services scheduled to be provided for the residents and patrons of Bountiful City for review and reference by City departments, elected officials, and the public. The Government Finance Officers Association of the United States and Canada (GFOA) presented a “Distinguished Budget Presentation Award” to the **City of Bountiful, Utah** for its Annual Budget for the fiscal year beginning **July 1, 2023**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Bountiful City has now received the Distinguished Budget Presentation Award for seventh consecutive years and expects to receive the award for an eighth year. The GFOA budget award program is similar in nature to the “**Certificate of Achievement for Excellence in Financial Reporting Program**” which has been awarded to Bountiful City for the City’s Annual Comprehensive Finance Report (ACFR) since 1981.

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

Respectfully,



Gary R. Hill
City Manager



Galen D. Rasmussen, MPA, CPA
Assistant City Manager

GFOA Distinguished Budget Presentation Award

City of Bountiful Utah

Budget Award Years

- Fiscal Year 2016-2017
- Fiscal Year 2017-2018
- Fiscal Year 2018-2019
- Fiscal Year 2019-2020
- Fiscal Year 2020-2021
- Fiscal Year 2021-2022
- Fiscal Year 2022-2023
- Fiscal Year 2023-2024



City Council Policy Priorities

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

TIER 1	TIER 2	TIER 3
<p>Financial Balance & Accountability</p> <ul style="list-style-type: none"> • Pay-as-you-go • Transparency • Balanced revenue sources • Mindful stewardship over public funds and City resources <p>Open, Accessible, & Interactive Government</p> <ul style="list-style-type: none"> • Encourage community engagement • Consistent transparent communication • Customer relations • Adequate professional, well-trained staff • Deploy user-friendly information, clear processes, and online tools • Resident education of City services and resources <p>Sustainable Future Bountiful</p> <ul style="list-style-type: none"> • Long-term vision in planning • Balanced housing mix • Clean, safe neighborhoods • Active transportation • Long-term resource management planning • Creative redevelopment <p>Quality & Varied Recreational Opportunities</p> <ul style="list-style-type: none"> • Well-maintained parks • Trails & urban pathways • World-class golf facility 	<p>Improve & Maintain Infrastructure</p> <ul style="list-style-type: none"> • Stay ahead of maintenance curve • Appropriate & reasonable utility rates • Long-term capital planning <p>Proactive, Compatible Econ. Development</p> <ul style="list-style-type: none"> • Lower the tax burden of residents • Broaden the tax base • Foster the growth of jobs & services • Target opportunity areas <p>Preserve Community Identity & Vitality</p> <ul style="list-style-type: none"> • Vibrant and accessible Main Street • Consistent community events • Public arts • History preservation • Public safety 	<p>Public Safety & Emergency Preparedness</p> <ul style="list-style-type: none"> • Community-oriented Police and Fire • Active emergency preparation • Engage & train neighbors <p>Regional Cooperation & Collaboration</p> <ul style="list-style-type: none"> • Shared facilities • Strong relationships • Economies of scale

Summary of Proposed Budgets

BOUNTIFUL CITY BUDGET SUMMARY (condensed)

Fiscal Year 2024-2025

REVENUES:	TOTAL
Property Taxes & Fees-in-Lieu of Property Taxes	3,877,963
Property Tax - Debt Service	541,950
Sales Taxes, Transient Room Tax & Recreation, Arts & Parks (RAP) Taxes	12,089,000
Utility Franchise, Municipal Energy Sales Taxes & E911 Telephone Revenue	3,990,000
Licenses & Permits (Business Licenses, Building & Street Opening Permits, Subdivision Fees)	658,650
Refuse Collection Fees & Landfill Charges	3,793,192
Grants & Intergovernmental (Liquor Fund Allotment; Class C Road, Grants; Local Highway Transit; Bail Forfeitures)	3,505,340
Cemetery Lot Sales and Related Fees	727,725
Interest Income	4,066,513
Contribution in Aid from outside entities	600,000
Fiber Fees	405,500
Recycling Fees	628,560
Storm Water Fees	2,008,818
Sale of Water	6,200,000
Golf Course Fees & Cart Rental	1,979,000
Sale of Electricity	33,557,804
Miscellaneous Income (Lease & Rental Income; Other)	2,320,105
Use of Fund Balance or Net Position	26,857,192
Inter-City Transfers	6,820,083
Sub-total - Revenues	114,627,395
Adjustment for Inter-City Revenue & Transfers	(6,820,083)
NET REVENUES	107,807,312

Summary of Proposed Budgets (continued)

BOUNTIFUL CITY BUDGET SUMMARY (condensed)

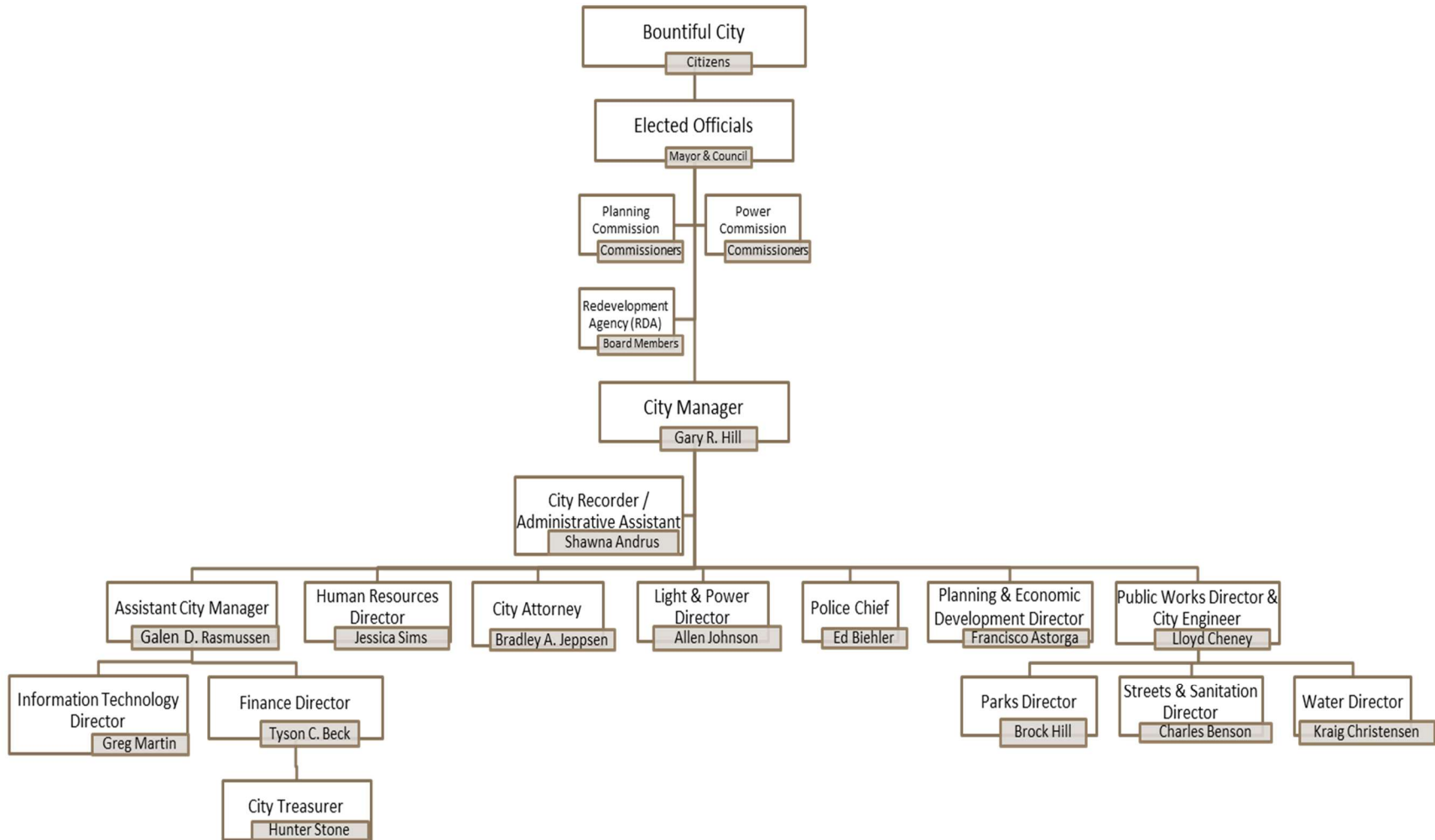
Fiscal Year 2024-2025

EXPENDITURES & EXPENSES:	TOTAL
Legislative (Mayor, Council and Community Engagement)	3,062,165
Executive & Legal (City Manager, City Recorder; Civil and Prosecution)	770,077
Administration (Human Resources; Payroll; Information Technology; Finance; Utility Billing/Customer Service)	1,601,758
Police (Police and Dispatch Services)	10,997,579
Fire & Emergency Medical Services (provided via Interlocal agreement with the South Davis Metro Fire Agency)	2,774,537
Streets (Includes construction, maintenance and snowplowing)	7,356,878
Engineering & Planning (Public Works; Building Inspection; Licensing and Code Enforcement)	1,298,501
Parks, Trails, & General Government Buildings	2,504,860
Debt Service	559,596
Fiber	22,894,751
Storm Water	2,395,274
Water	7,275,619
Light & Power	39,556,787
Golf Course	2,044,377
Sanitation, Recycling & Landfill	5,977,183
Cemetery	695,725
Recreation Arts and Parks (RAP) Tax	928,800
Cemetery Perpetual Care	115,000
Landfill Closure	45,600
Internal Service (Computer Replacement, Liability Insurance, Worker's Compensation)	1,772,328
Sub-total - Expenditures & Expenses	114,627,395
Adjustment for Inter-City Revenue & Transfers	(6,820,083)
NET EXPENDITURES & EXPENSES	107,807,312

NOTES:

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

City Organizational Chart



Budget Calendar

Budget Calendar - City of Bountiful (with Redevelopment Agency) Fiscal Year 2024-2025 (July 1, 2024 to June 30, 2025)

Planning and Preparation	Date	Notes
Submit Budget Calendar for approval	Monday, December 4, 2023	Main calendar and proposed dates and times for City Manager/Department Budget Meetings and Council Committee Meetings
Preliminary Personnel Services Projection	Thursday, January 11, 2024	From Human Resources for first look by City Manager and Assistant City Manager
City Council and Staff Retreat (begin)	Thursday, January 11, 2024	
City Council and Staff Retreat (end)	Friday, January 12, 2024	To discuss overall vision, priorities, budget framework, process, guidelines and other planning (including budget committee dates and times)
First Look - Revenue forecasting meeting	Thursday, February 1, 2024	City Manager, Assistant City Manager, Finance Director, Assistant Finance Director, Treasurer
Budget templates and forms distribution to departments	Thursday, February 8, 2024	Excel (operating/capital and rates/fees, and long-term capital plan) with Word narratives
Revised Personnel Services Projections to departments	Monday, February 12, 2024	From Human Resources for use of departments
Quarterly Management Team Meeting - Budget Discussion	Thursday, February 8, 2024	Review of calendar and deadlines; budget meeting schedules; budget packet formats and content (including performance measures); providing budget resources (fuel prices, COLA estimate, fund balance reserve levels, interest rate projections, insurance rate projections, administrative services reimbursement, etc.)
Development and Reviews	Date	Notes
Department Budget submissions due	Thursday, March 7, 2024	Completed templates - Budget (narrative and numeric data), Rates & Fees; Long-term Capital (narrative and numeric)
Department Budget Reviews with City Manager (begin)	Monday, March 18, 2024	City Manager, Asst City Manager and HR Director meet with each department to review budget needs and balance with revenues
Department Budget Reviews with City Manager (end)	Thursday, March 21, 2024	Final reviews and follow-up meetings, as needed. Final balancing and adjusting of revenues and expenses/expenditures.
Draft Council Budget Committee document for department review	Thursday, March 28, 2024	City Manager and department head review and approval of document prior to printing for Council Budget Committees.
Distribute Council Budget Committee document	Monday, April 1, 2024	15 bound copies (Mayor, Council, City Manager, Assistant City Manager, City Recorder, Display copy, File copy, extra copies). Digital copies to departments.
Council Budget Committee Meetings (begin)	Monday, April 22, 2024	Various City locations
Council Budget Committee Meetings (end)	Thursday, May 2, 2024	Various City locations
Implement Council Committee budget adjustments, if any	Monday, May 6, 2024	Council Committee Budget document becomes City's Tentative Budget document (in the absence of major revisions)
Post Specific Accounting and Enterprise Fund data to City website	Wednesday, May 1, 2024	Send to City Recorder
Mail, email and post Enterprise Fund Transfer notices (first notice)	Wednesday, May 1, 2024	Three utility bill runs in the month of May; commercial landfill billing; posting to the City's website; posting to City social media accounts; posting to Utah Public Notice Website.
Tentative Budget; Public Reviews and Final Budget Adoption (no tax increase)	Date	Notes
Present City's Tentative Budget for Adoption & set Public Hearings	Tuesday, May 14, 2024	Set June 11 public hearing date during the 7:00 p.m. City Council Meeting to open the FY2024 budget and review the FY2025 budget, fees, etc.
Tentative Budgets available for public review	Tuesday, May 14, 2024	Available in City Recorder's Office and City website from May 14 to June 11.
Departments submit current year budget amendment requests	Thursday, May 30, 2024	Amendments adjusted, if needed, by Assistant City Manager and Finance Director prior to submission to City Manager for approval.
Publish notices of Tentative Budgets and public hearings	Thursday, May 30, 2024	Publish public hearing and transfer notices on the Public Notice Website; City Website; and at City Hall at least 7 days before the public hearing.
Present City's Tentative Budget for final adoption and hold Public Hearings	Tuesday, June 11, 2024	Public Hearing on Enterprise Fund transfer to General Fund and Enterprise Fund transfers to other Enterprise Funds; Public Hearing to reopen current year budget for amendment; Public Hearing for adoption of FY2025 budget, rates, fees, taxes, compensation schedules Utah Retirement rates and 2025-2034 Long-Term Capital Plan.
Adopt City's current year amendments and final City new year Budget	Tuesday, June 11, 2024	Adopt City Final Budget (with all components) and current year budget amendments by City ordinance.
Present RDA's Final Budget and hold Public Hearings	Tuesday, June 11, 2024	Public Hearing to reopen current year budget for amendment; Public Hearing for adoption of new year budget.
Adopt RDA's Current Year amendments and final new year Budget	Tuesday, June 11, 2024	Adopt budget by RDA resolution
Publication of Budget and Regulatory Reporting (no tax increase)	Date	Notes
Publish on social media and website a notice of the Council's adoption of the tentative budget that included the described transfers from the Enterprise funds to other City funds. Also ensure that specific enterprise fund information has remained on the City's social media and website and alerts the public that it was adopted.	Wednesday, June 12, 2024	
Enter proposed City property tax rate and property tax revenue in the Utah Certified Tax Rates system.	Wednesday, June 12, 2024	Enter in system (www.taxrates.utah.gov) and send copy of City ordinance or resolution to Davis County Clerk/Auditor.
Email Final new year budget document to be printed and bound	Monday, June 17, 2024	6 copies (Mayor & Council); 15 copies (Departments); 3 copies (City Recorder, Display copy, File copy); 3 extra copies
Email digital copies and distribute bound copies of budget	Thursday, June 20, 2024	Department Heads and budget staff; Outside entities.
Submit to the State Auditor's Office the specific enterprise fund information for each enterprise fund transfer (part of budget document)	Monday, July 1, 2024	As contained in the adopted budget document uploaded to the State Auditor reporting website.
Mail, email and post Enterprise Fund Transfer notices (60-day notice)	Monday, July 1, 2024	All three utility bill runs and commercial landfill billing in the month which is 60-days following final budget adoption. Also post to the City's website, Social Media accounts and Utah Public Notice Website.
Upload Final Budget to the State Auditor's website	Monday, July 1, 2024	https://auditor.utah.gov/forms-for-local-government/
Email Final Adopted Budget to City Recorder to post to website	Monday, July 1, 2024	https://www.bountifultutah.gov/Financial-Reports
Email reminder to City Treasurer and Departments to double check rates and fees in system	Monday, July 1, 2024	
Extract account numbers and new year budget amounts from templates and posting to MUNIS accounting system.	Thursday, July 11, 2024	Format extracted data in Excel, add columns for MUNIS posting; convert to .CSV and finally eliminate commas and save as pipe delimited
Upload extracted accounts and amounts for new year budget to MUNIS	Monday, July 15, 2024	Follow instructions for MUNIS upload

Annual Statistics

<u>Statistic/Data Measured</u>	<u>Unit of Measure</u>	<u>Basis</u>	<u>Fiscal Year 2023-2024</u>	<u>Fiscal Year 2022-2023</u>	<u>Fiscal Year 2021-2022</u>
Date of Incorporation			December 14, 1892		
Form of government			Council-Manager by Ordinance		
Area (Square miles)			14		
Population	Total (Utah estimate)		45,438		
	Percentage of population age 65 and older		16.3%		
	Percentage of population under age 5		8.3%		
	School age population		20.4%		
Property Values	Real Property (Market Value)	Calendar Year	\$5,017,284,840	\$4,983,857,107	\$3,825,760,467
	Personal Property (Market Value)	Calendar Year	\$103,799,517	\$80,497,158	\$81,387,925
	Centrally Assessed Property (Market Value)	Calendar Year	\$24,830,467	\$38,690,679	\$40,280,333
Miles of streets (total)		Fiscal Year	160	160	160
Miles of streets (overlaid)		Fiscal Year	N/A	5	4.20
Miles of streets (reconstructed)		Fiscal Year	N/A	0.47	0.39
Number of street lights		Fiscal Year	N/A	2,099	2,073
City employees	Full-time equivalent positions	Fiscal Year	233	224	298
Total Payroll	Full and part time positions	Fiscal Year	N/A	\$16,914,622	\$15,091,031
Fire protection:	Number of stations (operated by South Davis Metro Fire Service Area)	Fiscal Year	2	2	2
	Calls for Service (total service area)	Calendar Year	N/A	7,533	N/A
	Fire apparatus (assigned to stations in Bountiful)	Fiscal Year	5	5	5
	EMS apparatus (assigned to stations in Bountiful)	Fiscal Year	4	4	4
Police protection:	Number of stations	Fiscal Year	1	1	1
	Number of patrol units	Fiscal Year	24	24	24
	Armed Law Enforcement	Fiscal Year	38	38	39
	Non-Armed Law Enforcement	Fiscal Year	24	24	24
	Hazardous and Non-hazardous citations written	Calendar Year	N/A	3,357	3,040
	Arrests	Calendar Year	N/A	800	877

Annual Statistics (continued)

<u>Statistic/Data Measured</u>	<u>Unit of Measure</u>	<u>Basis</u>	<u>Fiscal Year 2023-2024</u>	<u>Fiscal Year 2022-2023</u>	<u>Fiscal Year 2021-2022</u>
Municipal water department:	Average daily gallons consumed	Fiscal Year	N/A	3,512,670	3,366,819
	Number of service lines	Fiscal Year	11,110	11,105	11,055
	Miles of water mains	Fiscal Year	N/A	178	180
	Number of fire hydrants	Fiscal Year	N/A	1,716	1,707
Sanitation & Recycling:	Number of Sanitation collection trucks	Fiscal Year	N/A	15	14
	Tons of waste collected and landfilled	Fiscal Year	N/A	67,540	89,508
	Tons of recyclables collected (service began December 1, 2008)	Fiscal Year	N/A	1,955	2,072
Storm Water:	Miles of Encased Storm Drains	Fiscal Year	N/A	72.86	72.74
	Miles of Concrete lined open ditch	Fiscal Year	N/A	1.37	1.37
	Miles of storm drains inspected	Fiscal Year	N/A	4.00	6.96
	Miles of streets cleaned	Fiscal Year	N/A	160.00	160.27
Power and light:	Miles of distribution & transmission lines	Fiscal Year	N/A	267	249
	Number of connections	Fiscal Year	17,303	17,259	17,179
	Kilowatt hours sold	Fiscal Year	N/A	291,431,986	273,365,941
	Electric Generation Capacity	Fiscal Year	38.6 MW	38.6 MW	38.6 MW
Building Permits Issued:	Total single family and multi-family permits issued	Fiscal Year	N/A	11	66
Recreation and culture:	Number of parks	Fiscal Year	18	18	18
	Number of picnic areas	Fiscal Year	29	29	29
	Number of tennis courts	Fiscal Year	18	18	18
	Number of soccer fields	Fiscal Year	12	12	9
	Number of ball diamonds	Fiscal Year	12	12	9
	Number of Trail Heads	Fiscal Year	9	9	3
	Number of swimming pools (South Davis Recreation District)	Fiscal Year	1	1	1
	Number of ice rinks (South Davis Recreation District)	Fiscal Year	1	1	1
	Number of Libraries (Davis County)	Fiscal Year	1	1	1
	Number of golf courses (18 holes)	Fiscal Year	1	1	1
	Number of art centers (Bountiful Davis Arts Center)	Fiscal Year	1	1	1
Ordinances Passed by City Council		Fiscal Year	N/A	7	11
Resolutions Passed by City Council		Fiscal Year	N/A	18	22
Registered (active) voters			N/A	26,295	26,633
Ballots Cast			N/A	18,624	13,285
Percentage of registered voters voting			N/A	70.83%	49.88%

Employees (Full-time Equivalents)

FTE Summary by Department and Fund							
Fiscal Year 2024-25							
Department	Fund	FT FTE	FT HRS	PT FTE	PT HRS	TOTAL FTE	TOTAL HRS
Legislative	General	0.50	1,040	0.38	780	0.88	1,820
Legal	General	2.60	5,408	1.18	2,458	3.78	7,866
Executive	General	1.30	2,704	0.00	0	1.30	2,704
Information Systems	General	3.00	6,240	1.00	2,080	4.00	8,320
Human Resources	General	1.60	3,328	0.00	0.00	1.60	3,328
Finance	General	9.00	16,640	1.60	3,328	10.60	19,968
Government Buildings	General	1.00	2,080	0.56	1,166	1.56	3,246
Police	General	59.00	122,720	8.23	17,124	67.23	139,844
Streets	General	17.95	37,336	1.06	2,200	19.01	39,536
Parks	General	6.90	14,352	9.13	18,986	16.03	33,338
Engineering	General	5.50	11,440	0.37	760	5.87	12,200
Planning	General	3.60	7,488	0.00	0	3.60	7,488
Total General Fund		111.95	230,776	23.50	48,882	135.45	279,658
Recycling	Recycling	2.00	4,160	0.50	1,040	2.50	5,200
Storm Water	Storm Water	5.25	8,840	0.82	1,700	6.07	10,540
Water	Water	15.00	31,200	1.25	2,600	16.25	33,800
Power	Power	32.00	66,560	1.83	3,812	33.83	70,372
Golf	Golf	4.00	8,320	10.43	21,700	14.43	30,020
Landfill	Landfill	7.05	14,664	2.64	5,500	9.69	20,164
Sanitation	Sanitation	6.35	13,208	0.50	1,040	6.85	14,248
Cemetery	Cemetery	3.00	6,240	1.44	3,000	4.44	9,240
Total Enterprise Funds		74.65	153,192	19.42	40,392.00	94.07	193,584
Liability	Liability	0.50	1,040	0.00	0	0.50	1,040
Workers Compensation	Workers Comp	0.50	1,040	0.00	0	0.50	1,040
Total Internal Service Funds		1.00	2,080	0.00	0	1.00	2,080
RDA	RDA	0.40	832	0.50	1,040	0.90	1,872
TOTAL ALL FUNDS		188.00	386,880	43.42	90,314	231.42	477,194

Inter-City Revenues & Transfers

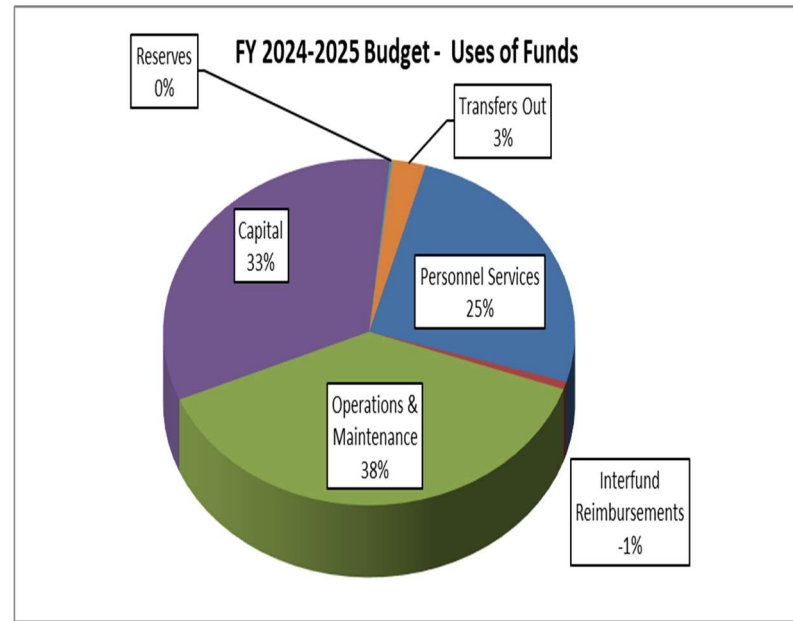
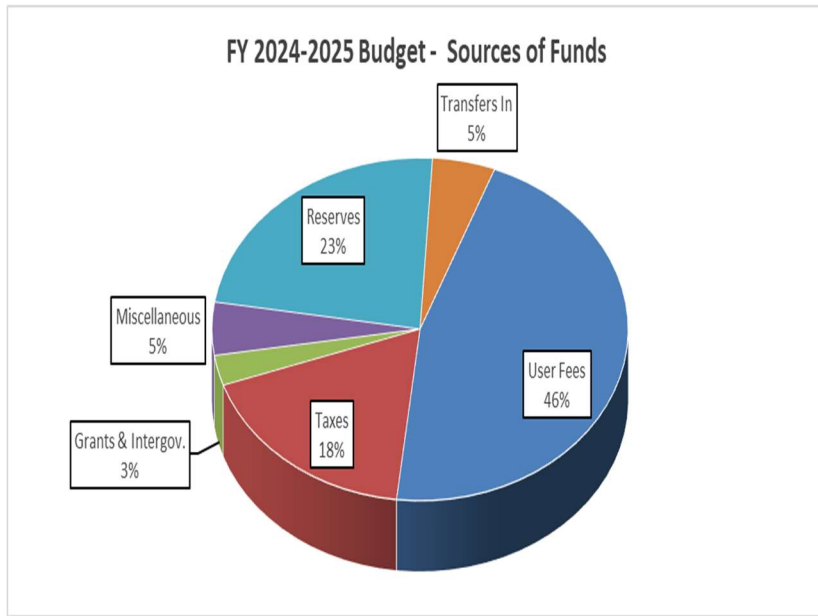
BOUNTIFUL CITY INTER-CITY REVENUE TRANSFERS Fiscal Year 2024-2025

FUND NUMBER	FUND NAME & TRANSFER DESCRIPTION	AMOUNT	TOTAL FUND
10	General Fund Contribution from Light & Power	2,990,000	
	Total General Fund		2,990,000
45	Capital Projects Fund From RAP Tax Fund	600,000	
	Total Capital Projects Fund		600,000
61	Computer Replacement Fund Charges for Services	205,000	
	Total Computer Maintenance Fund		205,000
51	Water Fund From Capital Projects Fund	2,000,000	
	Total Water Fund		2,000,000
63	Liability Insurance Fund Contribution - Insurance Premiums	656,561	
	Total Liability Insurance Fund		656,561
64	Worker's Compensation Insurance Fund Contribution - W/C Premium	368,522	
	Total Worker's Compensation Fund		368,522
TOTAL			6,820,083

Budget Summary

Overview:

Bountiful City's budget is comprised of 30 departments or functions within 16 funds. General tax supported activities include administration, police, fire, parks, and streets. Fee supported activities include storm water, fiber, water, electric power, golf, sanitation (recycling, refuse collection, landfill), and cemetery. There are also specialized funds to account for activities such as general liability, workers compensation insurance, centralized computer operations and Recreation Arts and Parks (RAP) Tax. The summary below and those that follow do not include the Redevelopment Agency (RDA) which is a separate legal entity. However, the RDA's budgets are included for reference.



City of Bountiful, Utah

FY2024-2025 Operating & Capital Budget

Final Adopted Budget

GENERAL & CAPITAL FUNDS:

- General Fund Revenue Summary
- General Fund Expenditure Summary
- Capital Projects Fund Revenue Summary
- Capital Projects Fund Expenditure Summary
- Legislative
- Legal
- Executive
- Human Resources
- Information Technology
- Finance
- Government Buildings
- Police
- Fire
- Streets
- Engineering
- Parks
- Trails
- Planning, Licensing & Code Enforcement



Source: Microsoft stock images

General Fund Revenue Summary

GENERAL FUND - REVENUES BY TYPE												
Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change	
TAXES AND FEES-IN-LIEU												
101010 311000	General Property Taxes	2,590,732	3,607,479	3,604,646	2,631,994	968,006	3,600,000	3,559,129		3,570,363	11,234	
101010 312000	Prior Yrs'Taxes-Delinquent	79,237	115,315	82,227	20,146	64,854	85,000	85,000		85,000	0	
101010 315000	Fees-In-Lieu Of Prop Tax	205,151	261,662	212,625	117,398	103,602	221,000	221,000		220,000	(1,000)	
101020 313000	Sales & Use Tax-General	4,958,917	229,481	3,476,373	2,246,131	1,553,869	3,800,000	7,171,705		7,470,345	298,640	
101020 313010	Sales & Use Tax-West Btfl	220,757	240,998	257,333	91,215	118,786	210,000	208,000		220,000	12,000	
101030 314010	Utility Tax-Telephone	228,860	207,109	195,137	65,090	125,000	190,090	220,000		190,000	(30,000)	
101030 314020	Utility Tax-Natural Gas	791,940	923,478	1,295,459	214,822	750,000	964,822	835,000		950,000	115,000	
101030 314030	Utility Tax-Electricity-MESU	1,698,541	1,667,174	1,816,458	1,015,625	800,000	1,815,625	1,600,000		1,850,000	250,000	
101030 314040	Utility Tax-Cable	313,772	325,987	317,107	75,470	244,530	320,000	325,000		325,000	0	
101030 314050	Transient Room Tax - 1% STR	0	0	10,754	6,159	12,505	18,664	9,000		19,000	10,000	
101030 341900	E911 Telephone Revenue	648,226	646,916	678,668	222,420	447,580	670,000	648,000		675,000	27,000	
101040 311100	Property Tax Increment - RDA	2,530	2,596	4,018	0	2,600	2,600	2,600		2,600	0	
Sub-total		11,738,663	8,228,195	11,950,805	6,706,470	5,191,331	11,897,801	14,884,434	0	15,577,308	692,874	
LICENSES & PERMITS												
102000 321000	Business Licenses	68,441	69,271	68,474	10,370	58,102	68,472	70,000		68,500	(1,500)	
102000 322100	Building Permits	487,332	601,794	434,103	517,970	258,955	776,925	473,000		475,000	2,000	
102000 322600	Street Opening Permits	69,583	119,994	113,046	53,721	36,482	90,203	90,000		90,000	0	
102000 322700	Sign Permits	325	0	0	0	0	0	150		150	0	
102000 341300	Zoning & Subdivision Fees	21,047	130,334	(22,640)	78,071	10,944	89,015	23,000		23,000	0	
Sub-total		646,727	921,393	592,983	660,132	364,483	1,024,615	656,150	0	656,650	500	
GRANTS & INTERGOVERNMENTAL												
103000 331210	FEMA Federal Assistance	314,687	94,131	0	0	0	0	115,000		0	(115,000)	
103000 334100	Federal Grants - Miscellaneous	10,000	103,570	13,137	160,442	2,443	162,885	17,500		10,700	(6,800)	
103000 334200	Federal Grants-VictimsAdvocate	30,245	25,851	24,586	6,110	8,890	15,000	20,000		30,000	10,000	
103000 334500	Federal Bulletpf Vest Grant	3,593	1,214	2,400	0	1,200	1,200	1,200		2,000	800	
103000 334600	Federal Byrne/JAG Grant	7,246	5,993	6,778	0	6,700	6,700	6,700		6,700	0	
103000 334700	Federal Grants-COVID Response	1,655,629	2,602,590	2,602,590	0	0	0	0		0	0	
103000 335100	State Grants - Miscellaneous	43,621	107,523	170,674	131,695	31,000	162,695	116,000		153,000	37,000	
103000 335110	State-DavisMetroNarc.SF/HIDTA	6,246	8,277	8,703	2,707	4,794	7,500	7,000		8,000	1,000	
103000 335600	Class 'C' Road Fund Allot	1,783,079	1,861,669	1,943,693	568,643	1,400,000	1,968,643	1,700,000		1,950,000	250,000	
103000 335700	County Hwy/Transit SlsTx-Contr	859,509	965,459	984,229	317,253	660,000	977,253	950,000		975,000	25,000	
103000 335800	State Liquor Fund Allot	36,358	42,398	43,827	43,774	0	43,774	44,000		44,000	0	
103000 335900	State DUI OT Reimbursement	636	3,432	5,801	1,539	2,700	4,239	4,000		4,300	300	
103000 336100	SDMFSA 2006 Bond Agreement Pmt	82,082	82,087	82,340	0	81,600	81,600	81,600		80,940	(660)	
Sub-total		4,832,930	5,904,193	5,888,757	1,232,162	2,199,327	3,431,489	3,063,000	0	3,264,640	201,640	

General Fund Revenue Summary (continued)

GENERAL FUND - REVENUES BY TYPE												
Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change	
CHARGES FOR SERVICES												
104000 341400	Traffic School Fees	1,328	10,501	9,199	2,731	3,417	6,147	0		6,200	6,200	
104000 342200	Spec Protective Services	5,110	5,801	19,332	11,980	3,800	15,780	5,500		10,000	4,500	
104000 342300	School Rsrc Offcr Reimb	113,600	132,800	157,120	0	157,120	157,120	157,120		157,120	0	
104000 342400	Dispatch Services	377,810	377,810	396,702	198,351	198,351	396,703	396,703		416,538	19,835	
104000 343000	Streets & Public Improv	107,276	79,258	63,856	17,770	58,000	75,770	72,000		73,000	1,000	
104000 344500	Maint Of County Grounds	1,500	1,500	1,500	0	1,500	1,500	1,500		2,000	500	
104000 344600	Rec Dist Acctg & Maint	147,684	186,120	194,592	92,170	129,038	221,208	204,322		232,268	27,946	
104000 362045	Rental - Park Boweries	23,950	20,632	19,680	5,130	14,588	19,718	20,000		20,000	0	
104000 362046	Rent - Telecommun Towers	154,978	142,131	141,040	81,356	66,577	147,933	147,000		154,834	7,834	
104000 362060	Rental - Misc	0	0	4,649	5,000	4,997	9,997	0		10,372	10,372	
104000 369200	District Court Lease Payments	150,960	136,759	142,617	120,150	148,656	268,806	146,093		154,879	8,786	
Sub-total		1,084,197	1,093,311	1,150,286	534,638	786,044	1,320,682	1,150,238	0	1,237,211	86,973	
FORFEITURES - DISTRICT COURT												
103100 352000	Fines & Forfeitures	119,397	113,048	119,589	60,953	68,194	129,147	120,000		120,000	0	
Sub-total		119,397	113,048	119,589	60,953	68,194	129,147	120,000	0	120,000	0	
MISCELLANEOUS REVENUE												
106000 369000	Sundry Revenues	114,740	65,350	69,091	39,384	28,000	67,384	60,000		67,000	7,000	
106000 369001	Youth City Council Revenue	0	260	0	0	0	0	0		0	0	
106000 369002	Community Service Cncl Revenue	3,100	38,225	9,454	1,390	15,787	17,177	4,500		15,000	10,500	
106000 369004	Farmer's Market Revenue	12,280	15,034	23,255	3,014	17,123	20,137	18,000		20,000	2,000	
106000 369020	Income From Uncollect Accts	705	615	530	138	300	438	600		600	0	
106010 361000	Interest & Investment Earnings	55,805	78,541	245,208	74,238	90,000	164,238	160,000		130,000	(30,000)	
106010 361020	Utility Finance Charge	76,011	81,215	79,821	44,697	40,072	84,769	82,000		82,000	0	
106010 361200	InvestmntUnrealized(Gain)/Loss	10,747	(246,275)	(85,303)	0	110,000	110,000	0		0	0	
106010 361300	Lease Interest-Court Lease	0	17,221	14,442	0	11,544	11,544	14,107		8,525	(5,582)	
106010 361310	Lease Interest-Tower Rental	0	33,536	35,445	0	31,055	31,055	31,000		28,564	(2,436)	
106010 361320	Lease Interest - Misc	0	0	1,351	1	2,003	2,004	0		1,628	1,628	
106020 364000	Gain on Fixed Asset Sales	600	0	0	0	0	0	500		0	(500)	
106000 369300	Restitution - Misc	0	0	86	0	0	0	0		0	0	
Sub-total		273,988	83,721	393,380	162,863	345,884	508,747	370,707	0	353,316	(17,391)	
CONTRIBUTIONS & SURPLUS REVENUE												
108010 381000	Transfer from Other Funds	370,371	0	20,020	0	0	0	0		0	0	
108010 383053	Transfer From Light & Power	2,752,122	2,515,188	2,724,379	1,521,116	1,465,998	2,987,113	3,050,000		2,990,000	(60,000)	
Use of (Addition to) Fund Balance		0	0	0	0	0	0	0	85,000	0	0	
Sub-total		3,122,493	2,515,188	2,744,398	1,521,116	1,465,998	2,987,113	3,050,000	85,000	2,990,000	(60,000)	
TOTAL GENERAL FUND REVENUE		21,818,395	18,859,049	22,840,198	10,878,334	10,421,261	21,299,594	23,294,529	85,000	24,199,125	904,596	

General Fund Expenditure Summary

GENERAL FUND EXPENDITURES												
Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change	
10 4110	Legislative	1,021,230	700,414	636,850	311,346	482,346	793,693	797,418	0	772,165	(25,253)	
10 4120	Legal	392,196	389,367	405,022	220,228	265,422	485,650	462,272	40,000	549,350	87,078	
10 4130	Executive	198,930	197,929	216,156	112,626	120,172	232,798	226,055	5,000	220,727	(5,328)	
10 4134	Human Resources	154,498	139,848	180,865	91,144	99,737	190,881	194,113	22,861	189,809	(4,304)	
10 4136	Information Technology	447,993	515,412	477,159	192,507	202,271	394,778	520,791	0	515,903	(4,888)	
10 4140	Finance	397,632	411,208	445,041	265,783	316,315	582,098	631,003	0	672,046	41,043	
10 4143	Treasury	87,286	118,234	124,044	0	0	0	0	0	0	0	
10 4160	General Govt. Buildings	130,478	108,925	116,821	54,644	67,490	122,134	144,521	0	150,021	5,500	
10 4210	Police	6,718,352	6,358,979	7,139,205	3,422,290	3,857,192	7,279,482	7,402,818	0	7,661,433	258,615	
10 4215	Police - Reserve Officers	1,189	1,028	35	0	0	0	10,000	0	10,000	0	
10 4216	Police - Crossing Guards	106,928	131,105	137,867	68,539	79,218	147,757	163,385	0	163,386	1	
10 4217	Police - School Resource Officer	403,921	458,001	334,382	172,654	224,891	397,545	475,799	0	508,324	32,525	
10 4218	Police - Liquor Law Enf.	37,416	29,801	38,919	8,504	34,467	42,971	43,827	0	44,001	174	
10 4219	Police - Enhanced 911	668,666	1,373,714	1,353,367	744,633	859,829	1,604,462	1,633,749	0	1,818,205	184,456	
10 4220	Fire	2,142,704	2,362,486	2,647,340	2,038,793	654,933	2,693,725	2,693,725	2,718,725	2,774,537	80,812	
10 4410	Streets	3,988,735	4,042,660	4,813,778	2,780,833	2,270,377	5,051,211	4,986,141	0	5,180,878	194,737	
10 4450	Engineering	731,800	744,279	841,135	414,471	493,536	908,007	906,066	0	863,937	(42,129)	
10 4510	Parks	1,167,239	1,281,519	1,240,809	778,687	680,460	1,459,147	1,565,875	200,000	1,666,839	100,964	
10 4550	Trails	0	0	3,657	14,005	6,300	20,305	20,000	0	3,000	(17,000)	
10 4610	Planning/Licensing/Code Enf.	324,319	285,254	359,240	197,835	182,400	380,235	414,478	0	434,564	120,964	
TOTAL GENERAL FUND EXPENDITURES		19,121,512	19,650,163	21,511,692	11,889,522	10,897,356	22,786,879	23,292,036	2,986,586	24,199,125	1,007,967	

Capital Projects Fund Revenue Summary

CAPITAL PROJECTS FUND - REVENUES BY TYPE												
Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change	
TAXES AND FEES-IN-LIEU												
451020 313000	Sales & Use Tax-General	4,422,009	10,272,022	7,169,905	1,215,826	5,884,174	7,100,000	3,882,027		3,629,655	(252,372)	
Sub-total		4,422,009	10,272,022	7,169,905	1,215,826	5,884,174	7,100,000	3,882,027	0	3,629,655	(252,372)	
MISCELLANEOUS REVENUE												
453000 334100	Federal Grants - Miscellaneous	116,923	119,021	0	0	67,868	67,868	187,928		0	(187,928)	
453000 334700	Federal Grants-COVID Response	45,573	0	0	0	0	0	0		0	0	
453000 335200	State&LocalGrants-Parks&Trails	0	0	0	500,000	375,000	875,000	720,000		125,000	(595,000)	
456000 369000	Sundry Revenues	0	18,151	15,000	0	0	0	0		0	0	
456000 369030	Repayment Of N/R (Princ)	68,480	0	0	0	0	0	0		0	0	
456010 369040	Interest Earnings - N/R	882	0	0	0	0	0	44,375		0	(44,375)	
456010 361000	Interest & Investment Earnings	239,492	211,135	988,673	637,969	600,000	1,237,969	680,000		850,000	170,000	
456010 361014	Interest Income Bond	0	15	89,437	23,564	0	23,564	36,000		0	(36,000)	
456010 361200	InvestmntUnrealized(Gain)/Loss	35,834	(586,540)	(225,823)	0	280,000	280,000	0		0	0	
456010 369040	Interest Earnings - N/R	882	0	0	0	0	0	44,375		0	(44,375)	
456010 369045	Interest Earnings-InterfundAR	0	0	7,201	37,442	33,000	70,442	0		72,000	72,000	
456020 364000	Gain on Fixed Asset Sales	110,772	22,716	58,948	47,768	3,000	50,768	40,000		50,000	10,000	
Sub-total		618,838	(215,502)	933,436	1,246,743	1,358,868	2,605,611	1,752,678	0	1,097,000	(655,678)	
CONTRIBUTIONS & SURPLUS REVENUE												
458000 385000	Donations/Contributions - Cash	0	2,010	15,000	21,500	1,000	22,500	0		5,000	5,000	
458010 381083	Transfer From RAP Tax Fund -83	460,457	483,479	875,119	25,000	675,900	700,900	959,500		600,000	(359,500)	
456030 369050	Bond Proceeds	0	160,000	7,465,000	0	0	0	0		0	0	
456030 369055	Premium on Bonds Issued	0	0	529,837	0	0	0	0		0	0	
456030 369060	Other Borrowing Proceeds	0	0	1,000,000	0	0	0	0		0	0	
Use of (Addition to) Fund Balance								0	3,226,266	4,938,828	835,575	(2,390,691)
Sub-total		460,457	645,489	9,884,956	46,500	676,900	723,400	4,185,766	4,938,828	1,440,575	(2,745,191)	
TOTAL CAPITAL PROJ. FUND REV.		5,501,304	10,702,009	17,988,297	2,509,069	7,919,942	10,429,011	9,820,471	4,938,828	6,167,230	(3,653,241)	

Capital Projects Fund Expenditure Summary

CAPITAL PROJECTS FUND EXPENDITURES												
Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change	
45 4110	Legislative	7,810,359	1,104,250	3,224,272	638,280	67,000	705,280	640,000	0	2,290,000	1,650,000	
45 4120	Legal	0	0	0	0	0	0	0	0	0	0	
45 4130	Executive	0	0	0	0	0	0	0	0	0	0	
45 4134	Human Resources	0	0	0	0	0	0	0	0	0	0	
45 4136	Information Technology	49,534	34,390	0	0	70,000	70,000	70,000	0	220,000	150,000	
45 4140	Finance	22,133	16,841	17,357	1,876	1,860	3,736	13,200	0	4,000	(9,200)	
45 4143	Treasury	0	0	0	0	0	0	0	0	0	0	
45 4160	General Govt. Buildings	49,636	0	8,700	0	0	0	0	0	70,000	70,000	
45 4210	Police	297,672	629,065	162,720	673,384	300,000	973,384	871,167	0	792,230	(78,937)	
45 4215	Police Reserves	0	0	0	0	0	0	0	0	0	0	
45 4217	Police - School Resource Officer	0	0	0	0	0	0	0	0	0	0	
45 4219	Police - Enhanced 911	0	0	0	0	0	0	0	0	0	0	
45 4410	Streets	2,516,207	2,135,291	1,926,013	2,149,849	1,177,684	3,327,533	2,564,000	810,562	2,176,000	(388,000)	
45 4450	Engineering	18,895	0	0	43,926	221,074	265,000	250,000	0	0	(250,000)	
45 4510	Parks	129,674	91,242	258,948	0	50,000	50,000	50,000	52,000	70,000	20,000	
45 4550	Trails	0	128,681	671,234	1,248,790	233,593	1,482,383	730,000	1,400,000	545,000	0	
45 4610	Planning/Licensing/Code Enf.	0	0	0	0	0	0	0	0	0	0	
TOTAL CAPITAL PROJECTS FUND EXPENDITURES		10,894,110	4,139,760	6,269,244	4,756,105	2,121,211	6,877,316	5,188,367	2,262,562	6,167,230	1,163,863	
RECAP												
10	Total General Fund	19,121,512	19,650,163	21,511,692	11,889,522	10,897,356	22,786,879	23,292,036	2,986,586	24,199,125	1,007,967	
45	Total Capital Projects Fund	10,894,110	4,139,760	6,269,244	4,756,105	2,121,211	6,877,316	5,188,367	2,262,562	6,167,230	1,163,863	
TOTAL GENERAL & CAPITAL		30,015,622	23,789,923	27,780,936	16,645,627	13,018,567	29,664,195	28,480,403	5,249,148	30,366,355	2,171,830	

Legislative Department

Department Description

The Legislative Department is responsible for the City Council's priorities and community programs. This includes funding for various community organizations and events including Handcart Days, Bountiful City Youth Council, the Community Service Council (including Concerts in the Park), and funding for City-related partners including the Bountiful/Davis Arts Center and the Bountiful Historical Museum and Learning Center. The Legislative Department also includes funds for certain employee programs such as Wellness and Employee Recognition. Finally, the Legislative Budget provides funding for the City Recorder to oversee biannual municipal elections.

Major Roles & Critical Functions

- Support the functions of the City Council and Mayor.
- Oversee municipal elections via the City Recorder.
- Provide funding for community events for Bountiful City and partner organizations.
- Fund City-wide employee programs such as Wellness and Employee Recognition.
- Budget for major capital projects and the Public Art Program

Fiscal Year Priorities

- Ask voters to consider reauthorizing the Recreation, Arts, and Parks (RAP) Tax in November 2024.
- Continue construction of the Bountiful Fiber to the Home program.
- Continuation of the 1% for Public Art Program

Operational Budget Highlights

Personnel Services

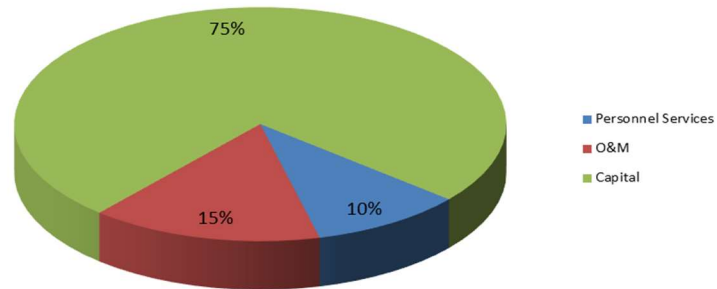
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 - 491640	Personnel Services	\$17,747 increase primarily due to changes in medical insurance premiums	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

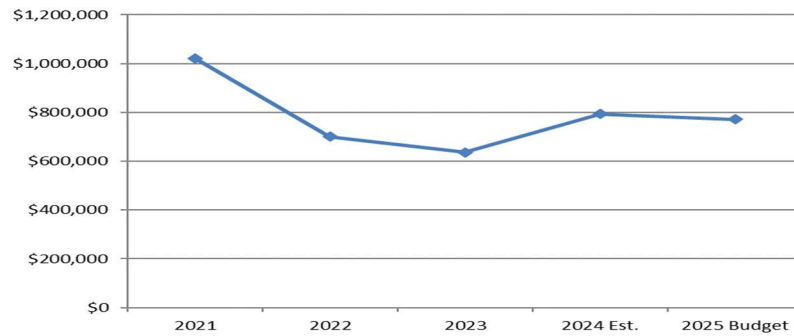
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
426000	Buildings and Grounds	\$2,000 increase to account for inflation	Yes	Sustainable Bountiful
452200	Elections	\$40,000 to pay for election services related to the voter-authorized RAP Tax question.	No (bi-annual)	Open, Accessible, and Interactive Government

Legislative Budget Graphs

FY 2024-2025 Legislative Budget



Budget History (Less Capital)



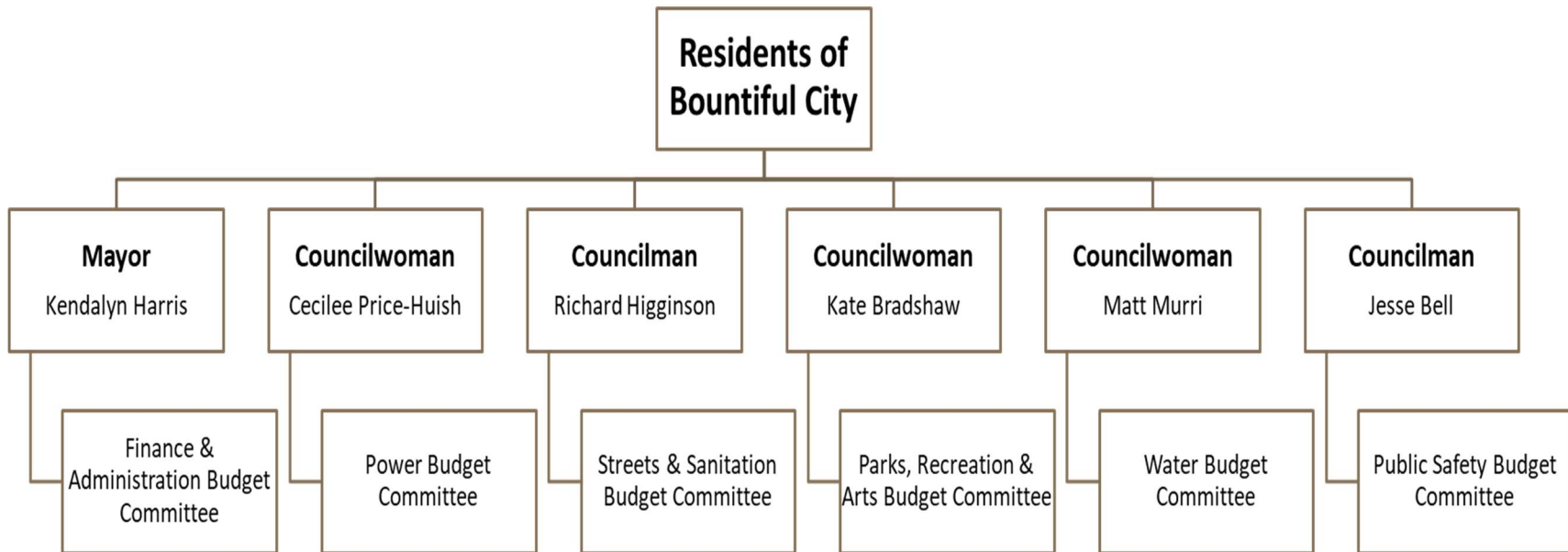
Legislative Budget

Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change
LEGISLATIVE										
PERSONNEL SERVICES:										
104110 411000 Salaries - Perm Employees	83,839	85,807	84,999	44,036	44,579	88,615	88,615		90,761	2,146
104110 412000 Salaries-Temp & Part-Time	8,479	15,980	15,212	7,120	8,480	15,600	15,600		15,600	0
104110 413010 Fica Taxes	7,684	8,238	7,393	3,750	5,572	9,322	9,322		9,486	164
104110 413020 Employee Medical Ins	100,026	112,784	133,382	71,101	76,250	147,351	147,351		162,825	15,474
104110 413030 Employee Life Ins	645	658	680	347	388	735	735		747	12
104110 413040 State Retirement & 401 K	9,800	10,102	8,599	4,557	3,343	7,900	7,900		7,845	(55)
104110 425300 Vehicle Allowance	13,029	13,029	17,829	8,914	8,726	17,640	17,640		17,640	0
104110 491640 WorkersCompPremiumCharge-ISF	1,698	1,926	1,804	803	952	1,755	1,755		1,762	7
TOTAL PERSONNEL SERVICES	225,200	248,522	269,897	140,628	148,290	288,918	288,918	0	306,665	17,747
OPERATIONS AND MAINTENANCE										
104110 421000 Books Subscr & Mmbrshp	38,384	7,078	35,345	37,011	3,000	40,011	45,000		45,000	0
104110 422000 Public Notices	14,504	14,368	8,961	2,993	8,000	10,993	15,000		15,000	0
104110 423000 Travel & Training	5,636	26,447	32,060	270	35,000	35,270	30,000		30,000	0
104110 424000 Office Supplies	2,717	2,533	2,683	1,254	1,746	3,000	3,000		3,000	0
104110 425000 Equip Supplies & Maint	1,291	3,017	2,602	849	151	1,000	1,000		1,000	0
104110 426000 Bldg & Grnd Suppl & Maint	10,449	13,384	17,900	6,932	8,068	15,000	15,000		17,000	2,000
104110 427400 Utilities - Stoker	1,518	1,790	1,927	1,016	984	2,000	2,000		2,000	0
104110 429200 Computer Software	0	0	0	204	(204)	0	0		0	0
104110 429300 Computer Hardware	0	0	0	206	(206)	0	0		0	0
104110 428000 Telephone Expense	2,024	1,748	2,045	777	1,723	2,500	2,500		2,500	0
104110 431000 Profess & Tech Services	0	0	0	0	10,000	10,000	10,000		10,000	0
104110 451100 Insurance & Surety Bonds	6,185	8,279	7,229	8,495	1,505	10,000	10,000		10,000	0
104110 452200 Election Expense	238	74,620	(52)	18,668	66,332	85,000	85,000		40,000	(45,000)
104110 461000 Miscellaneous Expense	44,910	32,559	62,317	12,017	7,983	20,000	20,000		20,000	0
104110 461750 Employee Wellness & Recognit'n	16,395	19,987	22,076	10,489	14,511	25,000	25,000		25,000	0
104110 462110 Prop Tax Incrmt Pmt - Othr RDA	2,530	2,596	4,018	0	3,000	3,000	3,000		3,000	0
104110 466000 Contingency	4,650	112,985	27,859	0	130,000	130,000	130,000		130,000	0
104110 492010 Contr-Btfl/Davis Art Ctr	60,000	60,000	60,000	30,000	30,000	60,000	60,000		60,000	0
104110 492050 Bntfl City Youth Council	2,418	5,574	5,806	72	5,928	6,000	6,000		6,000	0
104110 492070 Contr-Btfl Historical Soc	25,000	25,000	25,000	25,000	0	25,000	25,000		25,000	0
104110 492080 Community Events-BntflComServC	15,086	33,108	44,881	13,693	4,307	18,000	18,000		18,000	0
104110 492090 CommunityEvents-Farmer'sMarket	1,449	1,819	4,297	772	2,228	3,000	3,000		3,000	0
104110 492300 Grant Award Payments	540,647	5,000	0	0	0	0	0		0	0
TOTAL OPER. & MAINT.	796,030	451,892	366,953	170,718	334,056	504,775	508,500	0	465,500	(43,000)
TOTAL LEGISLATIVE-G.F.	1,021,230	700,414	636,850	311,346	482,346	793,693	797,418	0	772,165	(25,253)

Legislative Budget (continued)

1	LEGISLATIVE												1	
2													2	
3	Account Description			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	3
4				2021	2022	2023	Actual	Estimate	2024 Est.	2024 Budget	2024 Budget	2025 Budget	Change	4
5													5	
6	CAPITAL PROJECTS												6	
7	454110	466000	Contingency	0	26,133	0	0	50,000	50,000	150,000		150,000	0	7
8	454110	471100	Land	3,963,299	874,101	0	0	0	0	0		0	0	8
9	454110	472100	Buildings	3,581,419	3,000	0	0	0	0	0		0	0	9
10	454110	473100	Improv Other Than Bldgs	265,641	195,601	3,159,925	596,911	2,000	598,911	360,000		10,000	(350,000)	10
11	454110	473160	Improv-PublicArt-1%CapProject	0	5,415	64,347	41,369	15,000	56,369	130,000		130,000	0	11
12	454110	491000	Transfer to Other Funds	0	0	0	0	0	0	0		2,000,000	2,000,000	12
13	TOTAL LEGISLATIVE - CAP.			7,810,359	1,104,250	3,224,272	638,280	67,000	705,280	640,000	0	2,290,000	1,650,000	13
14													14	
15	BUDGET SUMMARY												15	
16	104110		Legislative - General Fund	1,021,230	700,414	636,850	311,346	482,346	793,693	797,418	0	772,165	(25,253)	16
17	454110		Legislative - Capital Projects Fund	7,810,359	1,104,250	3,224,272	638,280	67,000	705,280	640,000	0	2,290,000	1,650,000	17
18	TOTAL LEGIS. - GEN & CAP			8,831,589	1,804,664	3,861,122	949,626	549,346	1,498,973	1,437,418	0	3,062,165	1,624,747	18

Legislative Organizational Chart



Legal Department

Department Description

The Legal Department is composed of the City Attorney, City Prosecutor, Victim Advocate, two Administrative Assistants, and a Part-Time Legal Assistant. One Administrative Assistant is shared with the City Manager and the Part-Time Legal Assistant is shared with the Police Records Division. The Department is responsible for ensuring the City is operating in a lawful manner and is responsible for all legal business of the City. The City Attorney serves as legal advisor to the Mayor, City Council, City Manager, Department Heads, and Boards of the City and attends all City Council and Planning Commission meetings. The Department is responsible for maintaining and updating the City Code and the Personnel Policies & Procedures Manual and prepares or reviews all ordinances, resolutions and contracts involving the City. All claims against the City are handled by the City Attorney. The City Prosecutor prosecutes all traffic and misdemeanor offenses occurring in Bountiful City in the Second District Court. The Victim Advocate provides general assistance to victims of crimes and the Administrative and Legal Assistants provide support for these functions.

Major Roles & Critical Functions

- Provide policy and legal advice to help staff and City officials make sound legislative and administrative decisions.
- Attend all City Council and Planning Commission meetings and advise the Mayor, City Council, City Manager, and staff on legal matters affecting their responsibilities and the City.
- Appear in courts of law and represent Bountiful City in civil litigation matters including discovery, trials, oral arguments, interrogation of witnesses, and preparation of exhibits and briefs.
- Administer the Liability and the Workers Compensation programs of the City.
- Prosecute all misdemeanor crimes occurring in Bountiful City in the Second District Court.

Fiscal Year Priorities

- Defend City in existing civil litigation and open claims.
- Reassess job duties and allocation of responsibilities for all Legal Department employees to modernize and streamline processes. Train new Legal Department employees and all Legal Department employees on duties.
- Minimize risk to the City through education and training including manager and supervisor training regarding personnel and management skills development training.
- Work with other Departments on critical projects such as the acquisition and development of the Bountiful B area, and trails expansion.
- Assist with implementation of the Bountiful City fiber network, including contract reviews, RFP drafting and reviews, easements, waivers, etc.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 to 413040	Personnel Services	Net increase of \$49,781. This increase is based on an increase in health care, merit raises, and COLA increase.	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

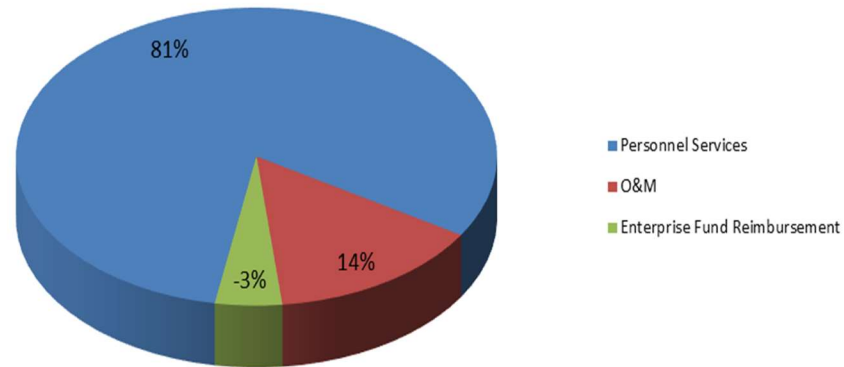
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
431100	Legal and Auditing Fees	Net increase of \$31,434. The increase is based primarily on an increase in the cost of indigent defense.	Yes	Public Safety & Emergency Preparedness

Performance Measures

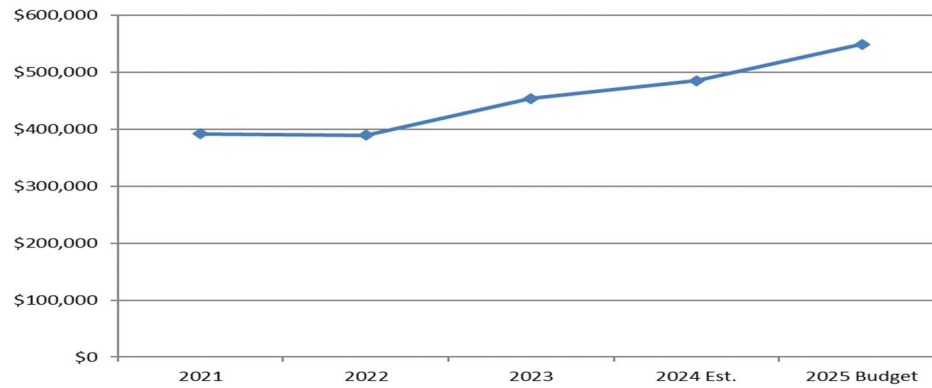
Tier 1 <i>Open, Accessible, & Interactive Government</i>					
Priority Objective: Professional, well trained staff					
Department Strategy:	Provide general education and training regarding the City Personnel Policies and Procedures Manual and Risk to all City employees.				
			Performance Measures		
Performance Indicator:	Train all employees on City policies, procedures.	FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget
	Employee policies and procedures	13 Depts.	13 Depts	13 Depts	13 Depts
Tier 1 <i>Open, Accessible, & Interactive Government</i>					
Priority Objective: <i>Customer relations and Professional well trained staff</i>					
Department Strategy:	Prosecute cases in an efficient and professional manner. Conduct a legislative update training with the Police Department.				
			Performance Measures		
Performance Indicator:	Number of misdemeanor cases.	FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget
		519	519	525	525
Tier 1 <i>Open, Accessible, & Interactive Government</i>					
Priority Objective: <i>Customer relations and Professional well trained staff</i>					
Department Strategy:	Prosecute cases in an efficient and professional manner.				
			Performance Measures		
Performance Indicator:	Number of traffic cases.	FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget
		595	550	550	550

Legal Budget Graphs

FY 2024-2025 Legal Budget



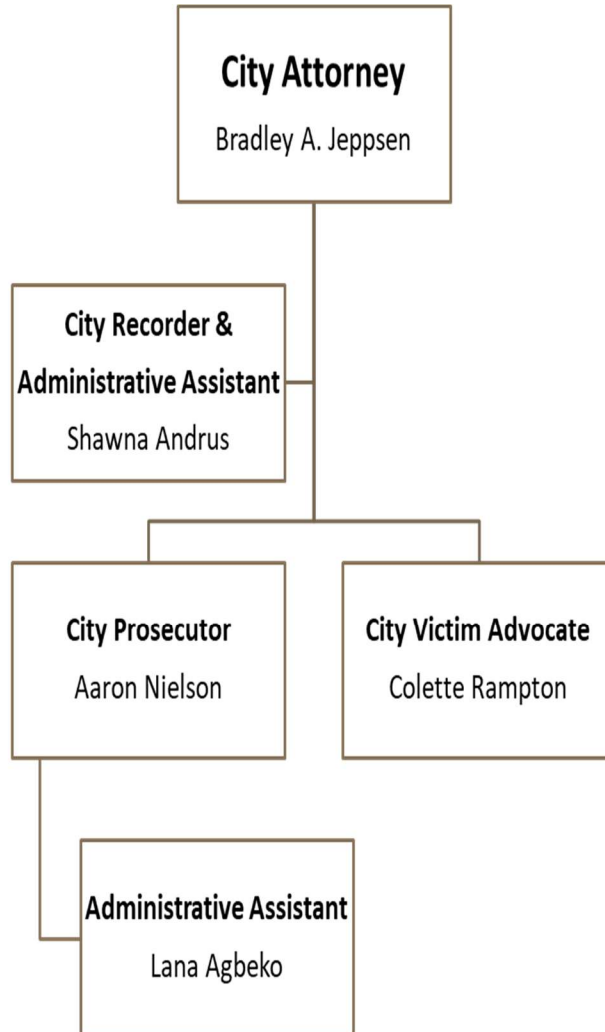
Budget History (Less Capital)



Legal Budget

Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change
LEGAL											
PERSONNEL SERVICES											
104120 411000	Salaries - Perm Employees	218,399	221,167	236,245	133,732	137,215	270,947	270,947		292,744	21,797
104120 412000	Salaries-Temp & Part-Time	24,473	23,857	28,245	13,026	39,040	52,066	52,066		52,562	496
104120 413010	Fica Taxes	18,522	18,738	20,376	10,662	14,595	25,257	25,257		27,257	2,000
104120 413020	Employee Medical Ins	44,266	37,297	29,803	17,360	16,297	33,657	33,657		53,431	19,774
104120 413030	Employee Life Ins	1,275	1,300	1,288	595	1,071	1,666	1,666		1,793	127
104120 413040	State Retirement & 401 K	39,853	40,962	42,480	19,818	28,016	47,834	47,834		49,516	1,682
104120 425300	Vehicle Allowance	7,170	7,170	7,170	3,425	3,725	7,150	7,150		10,989	3,839
104120 491640	WorkersCompPremiumCharge-ISF	3,860	3,768	2,402	2,337	0	2,337	969		1,036	67
TOTAL PERSONNEL SERVICES		357,818	354,258	368,008	200,955	239,959	440,914	439,546	0	489,327	49,781
OPERATIONS & MAINTENANCE											
104120 421000	Books Subscr & Mmbrshp	5,095	4,430	8,177	1,060	5,000	6,060	6,650		7,942	1,292
104120 423000	Travel & Training	3,598	6,820	6,054	208	6,000	6,208	6,500		7,000	500
104120 424000	Office Supplies	650	1,027	932	41	500	541	700		700	0
104120 425000	Equip Supplies & Maint	4,287	4,779	6,582	386	2,000	2,386	2,448		2,448	0
104120 426000	Bldg & Grnd Suppl & Maint	1,461	1,889	2,974	1,836	1,500	3,336	2,300		2,300	0
104120 428000	Telephone Expense	1,857	1,416	3,263	357	2,000	2,357	2,560		2,560	0
104120 429200	Computer Software	0	0	0	2,214	0	2,214	0		2,412	2,412
104120 429300	Computer Hardware	0	0	0	2,241	0	2,241	0		2,165	2,165
104120 431000	Profess & Tech Services	5,735	4,266	1,103	255	2,500	2,755	3,000		3,000	0
104120 431100	Legal And Auditing Fees	27,010	25,525	27,083	17,858	18,000	35,858	18,000	40,000	49,434	31,434
104120 451100	Insurance & Surety Bonds	3,332	4,296	4,473	5,355	0	5,355	5,143		5,708	565
104120 461000	Miscellaneous Expense	133	914	898	250	750	1,000	1,000		1,500	500
TOTAL OPER. & MAINT.		53,157	55,363	61,539	32,061	38,250	70,311	48,301	40,000	87,169	38,868
TOTAL LEGAL - GENERAL FUND		410,975	409,621	429,547	233,016	278,209	511,225	487,847	40,000	576,496	88,649
Enterprise Fund Reimbursement - Administrative Services											
104120 496200	Admin Services ReimbAdjustment	(18,779)	(20,254)	(24,525)	(12,788)	(12,787)	(25,575)	(25,575)		(27,146)	(1,571)
Total Enterprise Fund Reimbursement - Admin. Services		(18,779)	(20,254)	(24,525)	(12,788)	(12,787)	(25,575)	(25,575)	0	(27,146)	(1,571)
TOTAL ADJUSTED LEGAL - GENERAL FUND		392,196	389,367	405,022	220,228	265,422	485,650	462,272	40,000	549,350	87,078
CAPITAL PROJECTS											
TOTAL LEGAL - CAPITAL		0	0	0	0	0	0	0	0	0	0
BUDGET SUMMARY											
104120	Legal - General Fund	392,196	389,367	405,022	220,228	265,422	485,650	462,272	40,000	549,350	87,078
454120	Legal - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0
TOTAL LEGAL - GENERAL & CAPITAL		392,196	389,367	405,022	220,228	265,422	485,650	462,272	40,000	549,350	87,078

Legal Organizational Chart



Executive Department

Department Description

The Executive Department is managed by the City Manager who is responsible for the day-to-day operations of the City. The department includes the Assistant City Manager and City Recorder. The Department oversees the execution of all City operations through twenty-nine departments or functions. Specific roles of the Department include development of the annual budget, management of elections, maintenance of city records, making policy recommendations to the City Council, coordination with partner agencies, and representation of the City through website, social media, and various media outlets.

Major Roles & Critical Functions

- Ensure the long-term viability of Bountiful City's finances and infrastructure.
- Oversee the hiring, development, and performance of city employees.
- Work with the City Council to align items 1 and 2 above with Council priorities.
- Facilitate open communication between residents and Bountiful City.
- Ensure the integrity of city documents and elections.

Fiscal Year Priorities

- Oversight of the Fiber to the Home Project.
- Preparation of the RAP Tax Reauthorization Election in November
- Provide training for the City's Management Team.

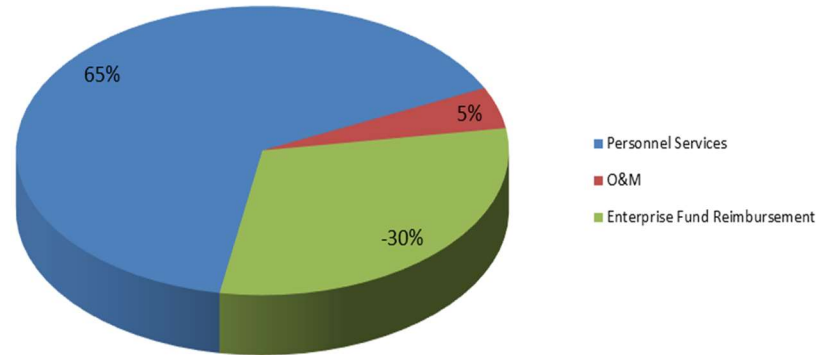
Operational Budget Highlights

Personnel Services

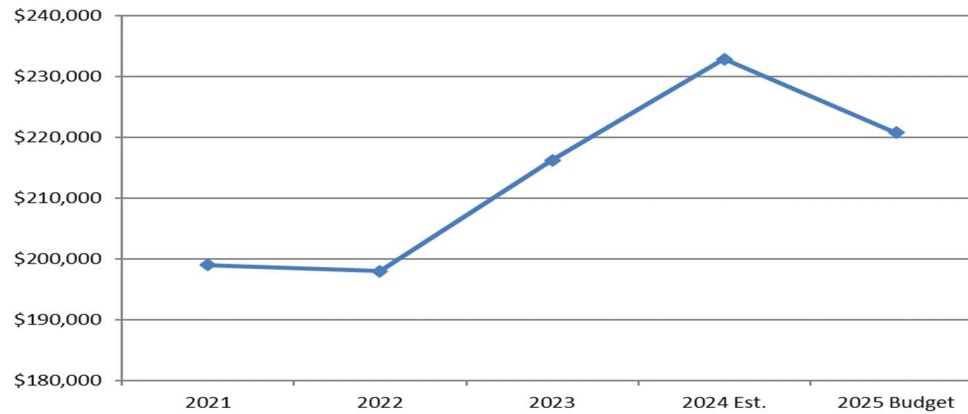
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000-491640	Personnel Services	\$19,200 increase for 6% COLA, and related contributions for retirement, insurance, etc.	Yes	Open, Accessible, and Interactive Government
411000-451100	Insurance and Surety Bonds	\$1,500 increase due to inflationary costs of insurance	Yes	Financial Balance and Accountability

Executive Budget Graphs

FY 2024-2025 Executive Budget



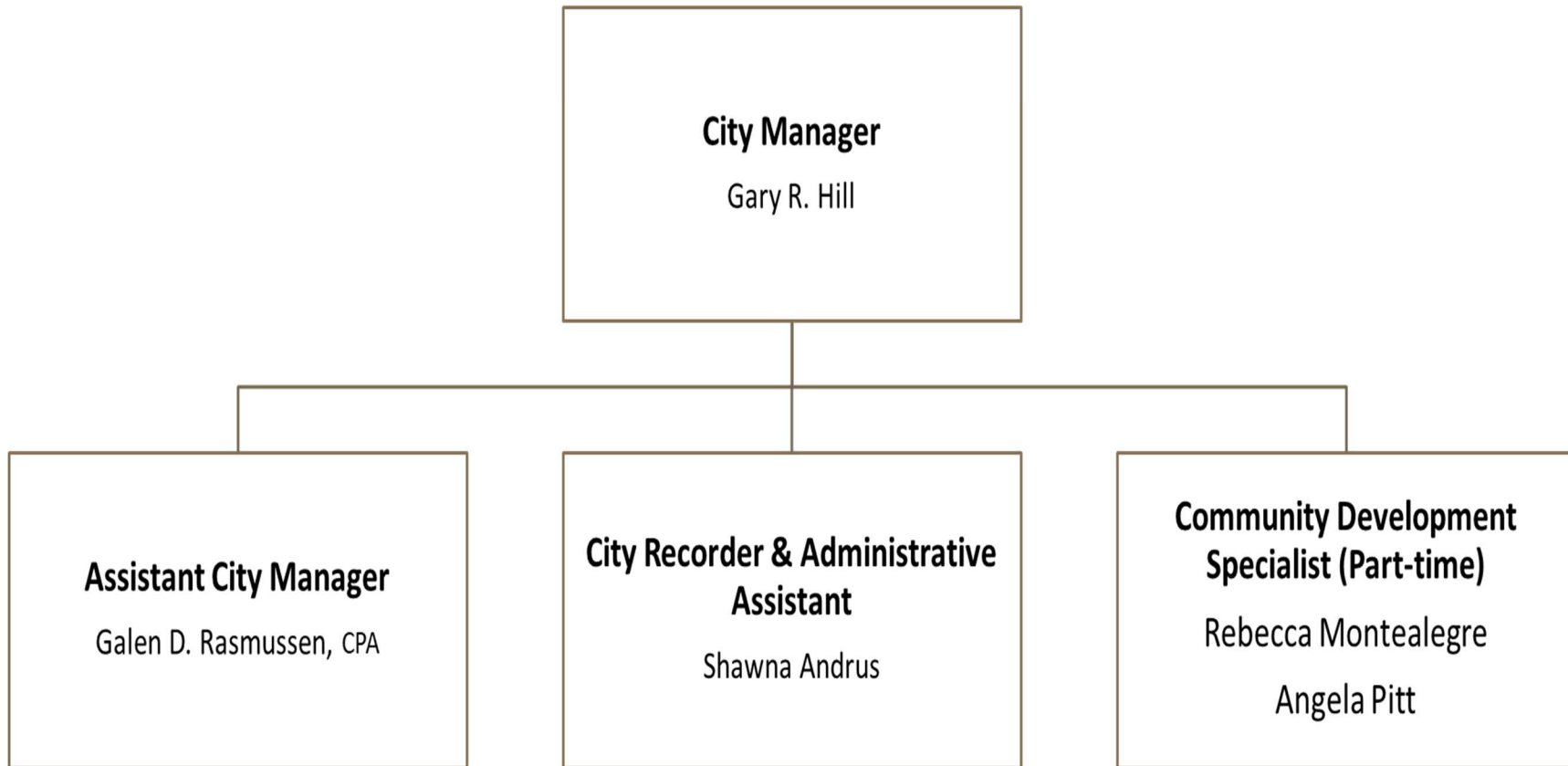
Budget History (Less Capital)



Executive Budget

Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change
EXECUTIVE											
PERSONNEL SERVICES											
104130 411000	Salaries - Perm Employees	227,117	223,930	233,256	123,379	120,514	243,893	243,893		258,556	14,663
104130 412000	Salaries-Temp & Part-Time	6,356	3,532	0	0	0	0	0		0	0
104130 413010	Fica Taxes	13,364	13,626	14,014	6,005	13,151	19,155	19,155		20,277	1,122
104130 413020	Employee Medical Ins	24,543	25,035	25,792	13,328	16,876	30,204	30,204		33,376	3,172
104130 413030	Employee Life Ins	1,170	1,203	1,186	625	799	1,424	1,424		1,506	82
104130 413040	State Retirement & 401 K	40,628	42,122	42,749	22,627	20,049	42,676	42,676		42,794	118
104130 425300	Vehicle Allowance	6,518	6,518	6,518	3,143	3,357	6,500	6,500		6,500	0
104130 491640	WorkersCompPremiumCharge-ISF	4,374	4,291	4,466	2,354	2,000	4,354	732		776	44
TOTAL PERSONNEL SERVICES		324,070	320,258	327,980	171,460	176,746	348,206	344,584	0	363,784	19,200
OPERATIONS & MAINTENANCE											
104130 421000	Books Subscr & Mmbrshp	1,550	1,618	1,100	50	1,450	1,500	1,500		1,500	0
104130 423000	Travel & Training	4,057	10,277	7,625	1,814	7,186	9,000	9,000		9,000	0
104130 424000	Office Supplies	912	1,370	1,341	461	500	961	2,000		2,000	0
104130 425000	Equip Supplies & Maint	1,563	1,654	3,580	0	1,000	1,000	3,000		3,000	0
104130 426000	Bldg & Grnd Suppl & Maint	2,478	3,171	4,324	1,739	1,761	3,500	3,500		3,500	0
104130 427000	Utilities	1,574	1,754	0	0	0	0	0		0	0
104130 428000	Telephone Expense	0	127	84	157	843	1,000	1,000		1,000	0
104130 429200	Computer Software	0	0	0	2,210	500	2,710	0	3,000	0	0
104130 429300	Computer Hardware	0	0	0	1,834	100	1,934	0	2,000	0	0
104130 451100	Insurance & Surety Bonds	2,738	3,446	3,793	4,051	1,500	5,551	2,500		4,000	1,500
104130 461000	Miscellaneous Expense	10,481	11,342	706	365	100	465	2,000		2,000	0
TOTAL OPER. & MAINT.		25,354	34,758	22,552	12,680	14,941	27,621	24,500	5,000	26,000	1,500
TOTAL EXECUTIVE - GENERAL FUND		349,424	355,016	350,532	184,140	191,687	375,827	369,084	5,000	389,784	20,700
Enterprise Fund Reimbursement - Administrative Services											
104130 496200	Admin Services ReimbAdjustment	(150,494)	(157,087)	(134,376)	(71,514)	(71,515)	(143,029)	(143,029)		(169,057)	(26,028)
Total Enterprise Fund Reimbursement - Admin. Services		(150,494)	(157,087)	(134,376)	(71,514)	(71,515)	(143,029)	(143,029)	0	(169,057)	(26,028)
TOTAL ADJUSTED EXECUTIVE - GENERAL FUND		198,930	197,929	216,156	112,626	120,172	232,798	226,055	5,000	220,727	(5,328)
CAPITAL PROJECTS											
TOTAL EXECUTIVE - CAPITAL		0	0	0	0	0	0	0	0	0	0
BUDGET SUMMARY											
104130	Executive - General Fund	198,930	197,929	216,156	112,626	120,172	232,798	226,055	5,000	220,727	(5,328)
454130	Executive - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0
TOTAL EXECUTIVE - GENERAL & CAPITAL		198,930	197,929	216,156	112,626	120,172	232,798	226,055	5,000	220,727	(5,328)

Executive Organizational Chart



Human Resources Department

Department Description

The Human Resources (HR) and Payroll Department supports City departments with all HR, payroll, and benefits. This includes recruiting and hiring, wage and benefit surveys, labor law compliance, records management, company relationships, and workers' compensation. Payroll processes include bi-weekly payroll for approximately 185 full-time and 83 part-time employees including the processing of benefits such as medical, dental, vision, life insurance, retirement, and tax reporting. The department also supports the South Davis Recreation District with payroll and benefits functions as well as limited HR functions as needed for 14 full-time and 422 part-time employees. The HR Department is staffed by two full-time employees.

Major Roles & Critical Functions

- Support departments in recruiting/hiring qualified applicants and new hire orientation.
- Assist with wage and benefit surveys to ensure competitive compensation.
- Process bi-weekly payroll for the City and the South Davis Recreation District including related accounting entries, tax deposits, quarterly and annual reporting.
- Manage benefits and assist employees with questions and challenges.
- Direct workers' compensation program including injuries, claims, and controlling expenses.

Fiscal Year Priorities

- Assist with clean-up of payroll documentation long term storage.
- Assess City recruiting procedures to determine best practices.
- Connect 2024 Training event in October for all employees.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
104134 - 411000	Salaries – Perm Employees	Budget change due to new employee merit increase & COLA	Yes	Professional, well-trained staff
104134 - 413020	Medical Ins	Change from double coverage to family coverage for employee	Yes	Professional, well-trained staff
104134 - 421000	Books, Subscriptions & Membership	PSHRA Association Membership and Conference for both HR employees; UCMA Conference for HR Director	Yes	Professional, well-trained staff

Operations and Maintenance

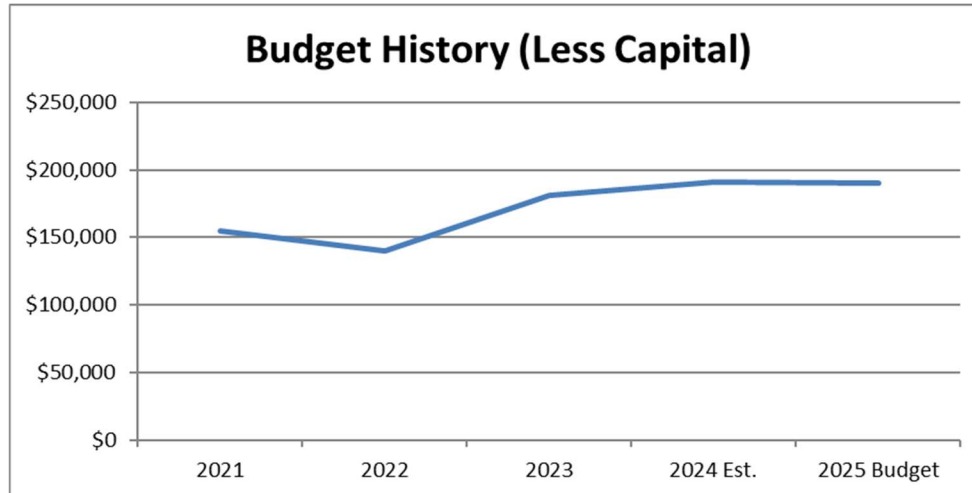
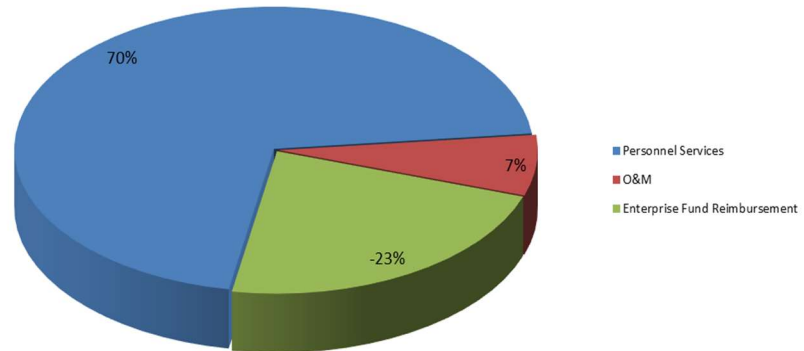
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
104134 - 451100	Insurance & Surety Bonds	12% increase over previous year	Yes	Professional, well-trained staff

Performance Measures

Tier I <i>Open, Accessible & Interactive Government</i>							
Priority Objective: Professional, well trained staff							
Department Strategy:	Accurately provide biweekly payroll processing for Bountiful City and the South Davis Recreation District						
		Performance Measures					
		FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget		
Performance Indicator:	# of payrolls that were issued without corrections - Bountiful City	25	21	26	26		
	# of payrolls that were reissued due to incorrect data - Bountiful City	1	5	0	0		
	# of payrolls that were issued without corrections - South Davis Recreation	18	19	26	26		
	# of payrolls that were reissued due to incorrect data - South Davis Recreation	8	7	0	0		

Human Resources Budget Graphs

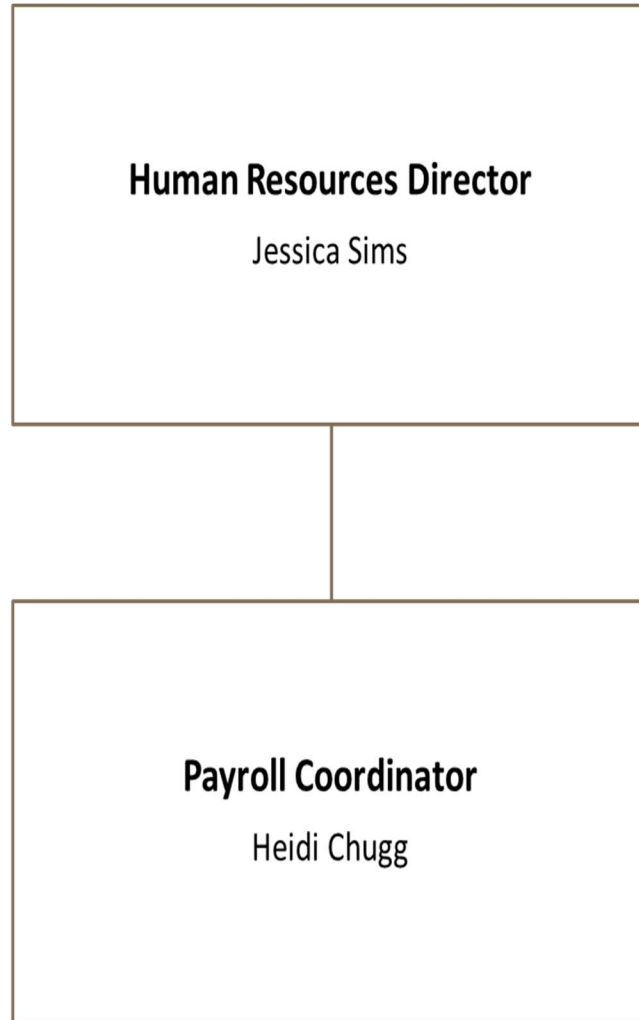
FY 2024-2025 Human Resources Budget



Human Resources Budget

Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change
HUMAN RESOURCES											
PERSONNEL SERVICES											
104134 411000	Salaries - Perm Employees	142,464	136,638	153,502	82,869	80,261	163,130	163,815		165,369	1,554
104134 413010	Fica Taxes	11,027	10,611	11,921	6,424	6,451	12,875	12,875		12,994	119
104134 413020	Employee Medical Ins	29,259	20,879	21,026	11,123	10,488	21,611	23,611	21,611	31,054	7,443
104134 413030	Employee Life Ins	791	768	817	435	547	982	982		992	10
104134 413040	State Retirement & 401 K	26,649	25,910	28,352	15,306	14,951	30,257	30,257		28,890	(1,367)
104134 425300	Vehicle Allowance	4,501	4,501	4,501	2,170	2,319	4,489	4,489		4,489	0
104134 491640	WorkersCompPremiumCharge-ISF	446	427	478	258	233	491	491		496	5
TOTAL PERSONNEL SERVICES		215,137	199,734	220,597	118,585	115,250	233,835	236,520	21,611	244,284	7,764
OPERATIONS & MAINTENANCE											
104134 415000	Employee Education Reimb	0	0	0	0	1,048	1,048	2,500	1,048	2,500	0
104134 421000	Books Subscr & Mmbrshp	1,616	1,643	1,623	848	1,552	2,400	2,400		2,400	0
104134 423000	Travel & Training	1,975	4,078	3,752	1,342	2,758	4,100	4,100		4,100	0
104134 424000	Office Supplies	3,656	3,507	3,456	1,556	1,944	3,500	3,500		3,500	0
104134 425000	Equip Supplies & Maint	645	914	629	273	477	750	750		750	0
104134 426000	Bldg & Grnd Suppl & Maint	3,036	4,170	3,997	1,593	2,207	3,800	3,800		3,800	0
104134 428000	Telephone Expense	1,277	997	1,007	392	708	1,100	1,600	1,100	1,200	(400)
104134 429200	Computer Software	11,712	11,818	12,129	1,141	12,872	14,013	14,013		1,158	(12,855)
104134 429300	Computer Hardware	950	1,331	1,948	1,020	370	1,390	1,390		928	(462)
104134 451100	Insurance & Surety Bonds	1,959	2,420	2,658	3,004	0	3,004	3,041		3,406	365
104134 461000	Miscellaneous Expense	119	52	64	(60)	150	90	100	150	150	50
TOTAL OPER. & MAINT.		26,947	30,928	31,265	11,109	23,038	34,147	34,694	1,250	23,892	(10,802)
TOTAL HUMAN RESOURCES - GENERAL FUND		242,084	230,662	251,862	129,694	138,288	267,982	271,214	22,861	268,176	(3,038)
Enterprise Fund Reimbursement - Administrative Services											
104134 496200	Admin Services ReimbAdjustment	(87,586)	(90,814)	(70,997)	(38,550)	(38,551)	(77,101)	(77,101)		(78,367)	(1,266)
Total Enterprise Fund Reimbursement - Admin. Services		(87,586)	(90,814)	(70,997)	(38,550)	(38,551)	(77,101)	(77,101)	0	(78,367)	(1,266)
TOTAL ADJUSTED HUMAN RESOURCES - GENERAL FUND		154,498	139,848	180,865	91,144	99,737	190,881	194,113	22,861	189,809	(4,304)
CAPITAL PROJECTS											
TOTAL HUMAN RESOURCES - CAPITAL		0	0	0	0	0	0	0	0	0	0
BUDGET SUMMARY											
104134	Human Resources - General Fund	154,498	139,848	180,865	91,144	99,737	190,881	194,113	22,861	189,809	(4,304)
454134	Human Resources - Capital Proj. Fund	0	0	0	0	0	0	0	0	0	0
TOTAL HUMAN RESOURCES - GENERAL & CAPITAL		154,498	139,848	180,865	91,144	99,737	190,881	194,113	22,861	189,809	(4,304)

Human Resources Organizational Chart



Information Technology Department

Department Description

The Information Technology Department is responsible for the installation, maintenance and protection of all computer and network equipment servicing Bountiful City operations. This includes the management of servers, data storage, network switches, firewall equipment, telephones, wireless communications, cameras, building security and cabling (copper and fiber). A redundant fiber-optic loop connects seven buildings in the downtown area. Outlying areas are connected via wireless point-to-point antennas. We collaborate with every department on the analysis and purchase of all new equipment or programs. Our goal is to provide all city employees with the technology necessary to be as efficient and effective as possible in the performance of their job functions. By using safe and reliable technology, departments can increase productivity and improve the quality of services they provide to the citizens of Bountiful.

Major Roles & Critical Functions

- Ensure the security and integrity of all data and computer systems
- Deliver highly available network and telecommunications services
- Provide support and training to city employees
- Research emerging technologies for ways to improve the operations within the City
- Maintain all servers, data storage, network equipment, computers, phones, cameras, etc.

Fiscal Year Priorities

- Continue to promote and support the Bountiful Fiber project
 - Support residential fiber optic Internet
 - Replace wireless connectivity to remote locations
- Enhance network security by continuing to focus on employee cyber-security training.
- Research solutions and alternatives to current server virtualization
- Implement Criminal Justice Information Services (CJIS) required Multi-Factor Authentication (MFA)

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries – Perm Emp	6% Cost of Living increase and market adjustments	Yes	Sustainable Bountiful
413020	Employee Medical Insurance	Increases from employee changes in medical insurance plans and overall plan premium increase	Yes	Sustainable Bountiful

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
415000	Employee Education Reimb	Tuition reimbursement for the IT Director to pursue a degree in Finance	Yes	Adequate professional, well-trained staff
451100	Insurance & Surety Bonds	Premium rate increase	Yes	Cost allocation project

Performance Measures

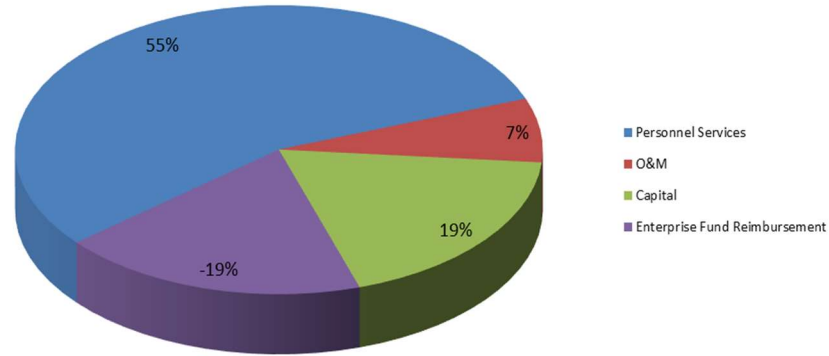
Tier 1 <i>Improve & Maintain Infrastructure</i>						
Priority Objective: Stay ahead of the maintenance curve						
Department Strategy:	Build and Maintain the City's data, computer and telecommunications network					
		Performance Measures				
Performance Indicator:	Network Components Managed	FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget	
	Physical Servers	8	12	13	13	
	Virtual Servers	59	72	75	77	
	Firewalls	3	3	3	3	
	Network Switches	25	33	40	45	
	Inbound Fiber Circuits	3	3	2	2	
	Miles of fiber in the City's fiber ring	4	4	4	4	
	Full-time Employees supported	180	187	190	190	
	Desktop and laptop computers	260	279	280	280	
	Active Directory Accounts	250	312	320	320	
	Telephones	245	220	220	220	
	Security Cameras	70	97	100	110	
	Wireless Point-to-Point Locations	6	21	14	10	
	Wireless Access Points	14	21	25	25	
	Data Storage - Terabytes Stored	120TB	378TB	400TB	500TB	

The Information Technology Department builds and maintains the City's data, computer, and telecommunications network. We support everything from end-user desktops to firewalls and security cameras. As we have analyzed the "Performance Measures" we have started to track "Requests for Service" to give an idea of the number of calls our staff responds to. We are currently using Managed Engine Helpdesk to track these requests.

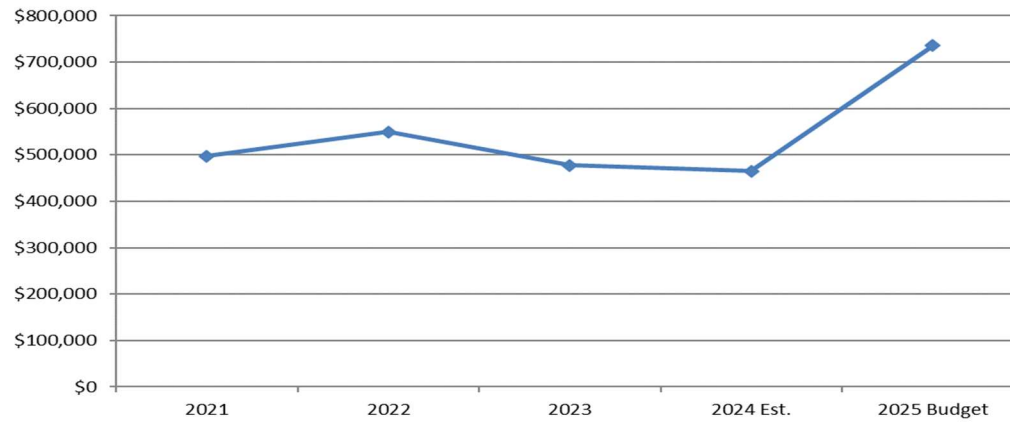
For FY2024 we are again supporting South Davis Recreation Center for their needs. We support 45 full-time (equivalent) Rec Center employees, 20 computers, 147 Active Directory Accounts and 43 cameras.

Information Technology Budget Graphs

FY 2024-2025 Information Technology Budget



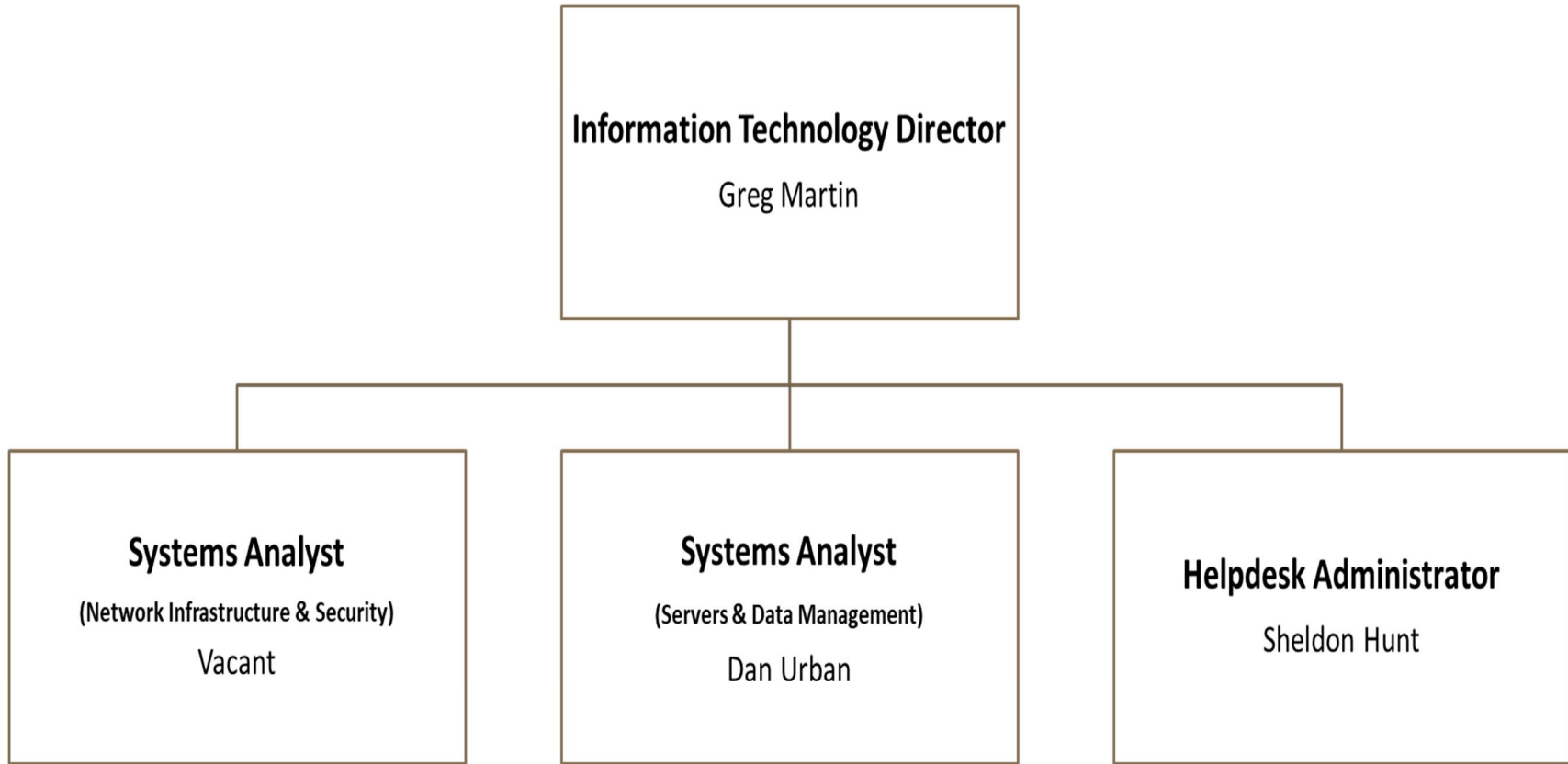
Budget History (Less Capital)



Information Technology Budget

Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change
INFORMATION TECHNOLOGY											
PERSONNEL SERVICES											
104136 411000	Salaries - Perm Employees	317,632	368,533	394,600	184,316	193,131	377,446	434,272		429,130	(5,142)
104136 412000	Salaries-Temp & Part-Time	170	0	0	0	0	0	0		0	0
104136 413010	Fica Taxes	23,619	27,596	29,672	13,706	14,190	27,896	33,565		33,172	(393)
104136 413020	Employee Medical Ins	58,027	68,619	91,621	37,072	39,268	76,340	97,812		108,084	10,272
104136 413030	Employee Life Ins	1,740	2,088	2,026	1,042	1,229	2,271	2,609		2,574	(35)
104136 413040	State Retirement & 401 K	58,945	69,819	69,765	34,043	35,671	69,714	80,210		74,969	(5,241)
104136 425300	Vehicle Allowance	4,501	4,501	4,329	2,170	2,343	4,513	4,489		4,489	0
104136 491640	WorkersCompPremiumCharge-ISF	977	1,132	1,310	1,144	1,219	2,363	1,303		1,287	(16)
TOTAL PERSONNEL SERVICES		465,611	542,288	593,322	273,493	287,051	560,544	654,260	0	653,705	(555)
OPERATIONS & MAINTENANCE											
104136 421000	Employee Education Reimb	0	0	0	0	0	0	0		2,000	2,000
104136 421000	Books Subscr & Mmbrshp	280	0	0	0	0	0	350		350	0
104136 423000	Travel & Training	1,182	1,607	2,998	362	2,500	2,862	12,400		12,400	0
104136 424000	Office Supplies	1,177	1,999	1,441	92	100	192	750		750	0
104136 425000	Equip Supplies & Maint	52,430	56,287	40,237	3,124	5,000	8,124	15,000		15,000	0
104136 426000	Bldg & Grnd Suppl & Maint	6,072	11,831	11,800	4,082	4,918	9,000	9,000		9,000	0
104136 428000	Telephone Expense	6,158	8,394	8,383	2,658	2,800	5,458	9,000		9,000	0
104136 429200	Computer Software	21,098	15,747	11,612	3,432	2,500	5,932	15,000		10,000	(5,000)
104136 429300	Computer Hardware	1,786	6,211	8,407	3,989	4,200	8,189	12,000		12,000	0
104136 431000	Profess & Tech Services	22,500	2,415	3,410	1,711	1,800	3,511	5,000		5,000	0
104136 451100	Insurance & Surety Bonds	4,753	6,615	7,319	8,100	0	8,100	5,228		9,072	3,844
104136 461000	Miscellaneous Expense	49	3,083	142	63	0	63	0		0	0
TOTAL OPER. & MAINT.		117,486	114,189	95,749	27,613	23,818	51,431	83,728	0	84,572	844
TOTAL INFORMATION TECHNOLOGY - GENERAL FUND		583,097	656,477	689,071	301,106	310,869	611,975	737,988	0	738,277	289
Enterprise Fund Reimbursement - Administrative Services											
104136 496200	Admin Services ReimbAdjustment	(135,104)	(141,065)	(211,912)	(108,599)	(108,598)	(217,197)	(217,197)		(222,374)	(5,177)
Total Enterprise Fund Reimbursement - Admin. Services		(135,104)	(141,065)	(211,912)	(108,599)	(108,598)	(217,197)	(217,197)	0	(222,374)	(5,177)
TOTAL ADJUSTED INFORMATION TECHNOLOGY - GENERAL FUND		447,993	515,412	477,159	192,507	202,271	394,778	520,791	0	515,903	(4,888)
INFORMATION TECHNOLOGY - CAPITAL PROJECTS											
454136 474500	Machinery & Equipment	49,534	34,390	0	0	70,000	70,000	70,000		220,000	150,000
TOTAL INFORMATION TECHNOLOGY - CAPITAL		49,534	34,390	0	0	70,000	70,000	70,000	0	220,000	150,000
BUDGET SUMMARY											
104136	Information Systems - Gen. Fund	447,993	515,412	477,159	192,507	202,271	394,778	520,791	0	515,903	(4,888)
454136	Information Systems - Capital Proj.	49,534	34,390	0	0	70,000	70,000	70,000	0	220,000	150,000
TOTAL INFORMATION TECHNOLOGY- GENERAL & CAPITAL		497,527	549,802	477,159	192,507	272,271	464,778	590,791	0	735,903	145,112

Information Technology Organizational Chart



Finance Department

Department Description

The Finance Department comprises the City services of finance/accounting, accounts payable, treasury/investment, and utility billing. Finance serves as the primary interface for Bountiful City utility billing services as well as provides support services to all other departments and elected officials of the City. Our financial tracking and reporting functions help City departments and elected officials make informed decisions and more effectively accomplish their responsibilities. Our financial reporting is audited and provided to residents, City staff, and regulatory agencies. In our treasury function, we deposit, safeguard, and invest the funds collected from all city operations utilizing the principles of safety, liquidity, and yield on investments. We act as an independent contractor for the South Davis Recreation District and perform similar financial and reporting functions as what is done for the City. Staffing includes nine full-time employees and three part-time employees.

Major Roles & Critical Functions

- Educate, train, and create policies and procedures focused on maintaining financial stability.
- Provide financial analysis and data needed to facilitate informed decision making of City departments and the City Council
- Provide professional and friendly customer service for both residents and City staff.
- Ensure the City is compliant with all financial requirements of the State and other regulatory agencies.
- Make prudent investment choices while achieving a good return on investment and have adequate liquidity for the operating needs of the City

Fiscal Year Priorities

- Ensure customer setup and ongoing service procedures are well managed for the new fiber-optic utility as this will be the first fiscal year where many of the city's residents will have access to the network. Also ensure there is proper revenue and expense tracking and reporting as operations increase.
- Attending professional finance, accounting, and software training to ensure we are current with all applicable financial standards, regulations, and to be efficient in our work.
- Continue to aid the South Davis Recreation District in its efforts to improve its financial stability. This will include fine-tuning and utilizing the new financial reporting structure created by Finance staff, providing regular financial health updates to the Board, and working with District staff to keep the focus on financial improvement.
- Work with Davis County, Utah State Tax Commission, Farmington City, and Kaysville City to create an E911 tax redistribution agreement for when Bountiful begins dispatching for Farmington and Kaysville. Also begin the accounting, payment processing, E911 tracking, and reporting for those new dispatching services
- This will be the first full fiscal year of Bountiful acting as Treasurer for the Davis County Storm Water Coalition. Ensure our new role is carried out appropriately and meets the needs of the Board.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy & Priority
411000	Salaries-Perm Employees	This account includes an increase to cover 6% cost-of-living adjustment and market adjustments	Yes	Open, Accessible, & Interactive Government
413020	Employee Medical Insurance	Increase for an estimated 10.5% increase in health insurance premiums.	Yes	Open, Accessible, & Interactive Government

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy & Priority
431100	Legal And Auditing Fees	The City's financial audit fees are expected to increase in FY2025 by 5%; however, due to a more accurate allocation the General Fund's portion is expected to decrease by \$2,023.	Yes	Financial Balance & Accountability
451100	Insurance & Surety Bonds	The \$1,993 increase is an estimated 12% insurance premium increase for the City's liability insurance coverage	Yes	Sustainable Bountiful
496200	Admin Service Reimb. Adjustment	This account is for the interfund reimbursements of administrative services charged to Enterprise fund departments of the City. This account has been set up to offset Finance Department personnel and operating costs associated with time spent on those operations and reporting. The \$24,919 increase in reimbursement from FY2024 to 2025 results from the increased personnel and operating costs of the Finance Department.	Yes	Financial Balance & Accountability

Capital Accounts

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy & Priority
431040	Bank & Investment Account Fees	With the City's Treasurer now investing all the City's portfolio there will no longer be any Zions Wealth Advisor monthly fees that partially hit this account. This is why the budget has an estimated decrease of \$9,200 for the Capital Project Fund's portion of investment advisor fees. What remains in the budget is for bank analysis fees.	Yes	Open, Accessible, & Interactive Government

Performance Measures

Tier 1 City Priority: <i>Financial Balance & Accountability</i>						
Priority Objective: <i>Pay-as-you-go</i>						
Department Strategy:	Work to bring all funds in compliance with the City's minimum unreserved fund balance/net position target balances as stated in the City's <i>Fund Balance & Reserves Policy</i>					
			Performance Measures			
Performance Indicator:	Did the fund achieve the minimum balance?		FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget
	General Fund		Yes	Yes	On-track	Budgeted
	Capital Projects Fund		Yes	Yes	On-track	Budgeted
	Fiber Fund		N/A	No	No	No
	Water Fund		Yes	Yes	On-track	Budgeted
	Power Fund		Yes	Yes	On-track	Budgeted
	Sanitation Fund (Refuse, Recycle, & Landfill)		Yes	Yes	On-track	Budgeted
	Storm Water Fund		Yes	Yes	On-track	Budgeted
	Golf Fund		Yes	Yes	On-track	Budgeted
	Recycle Fund (In FY23 this fund was consolidated into the Sanitation Fund)		No	N/A	N/A	N/A
	Cemetery Fund		Yes	Yes	On-track	Budgeted
Tier 1 City Priority: <i>Financial Balance & Accountability</i>						
Priority Objective: <i>Transparency</i>						
Department Strategy:	Accurately account for City operations and provide required financial reports to residents and regulatory agencies					
			Performance Measures			
Performance Indicator:	Did the fiscal year ACFR receive an unmodified opinion by the independent audit?		FY2022	FY2023	FY2024	FY2025
			Yes	Yes	On-track	Budgeted
	Did the fiscal year ACFR receive the certificate of achievement from the GFOA?		Yes - 42nd consecutive year	Submitted and still in review	On-track	Budgeted
	Timely submission of ACFR and transparency reports to the State Auditor's Office?		Yes	Yes	On-track	Budgeted

Tier 1 City Priority: <i>Financial Balance & Accountability</i>						
Priority Objective: <i>Transparency</i>						
Department Strategy:	Facilitate informed decision making and accountability to both elected officials and city management through monthly financial and budget-to-actual reporting					
		Performance Measures				
		FY2022	FY2023	FY2024	FY2025	
Performance Indicator:	Number of months the financial reports were distributed timely?	12	12	Est. 10	12	

Utilities Specific Performance Measure

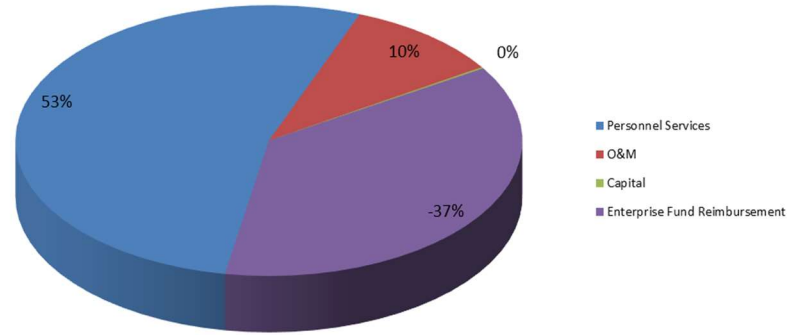
Tier 1: <i>Financial Balance and Accountability</i>						
Priority Objective: Mindful stewardship over public funds and City resources						
Department Strategy:	Reduce the number of monthly paper utility bills by enrolling in email billing. "Go Green" campaign.					
		Performance Measures				
Performance Indicator:	Accurate and timely customer billing.	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget
	Number of paper bills generated	14,013	13,693	13,553	13,353	13,153

Treasury Specific Performance Measure

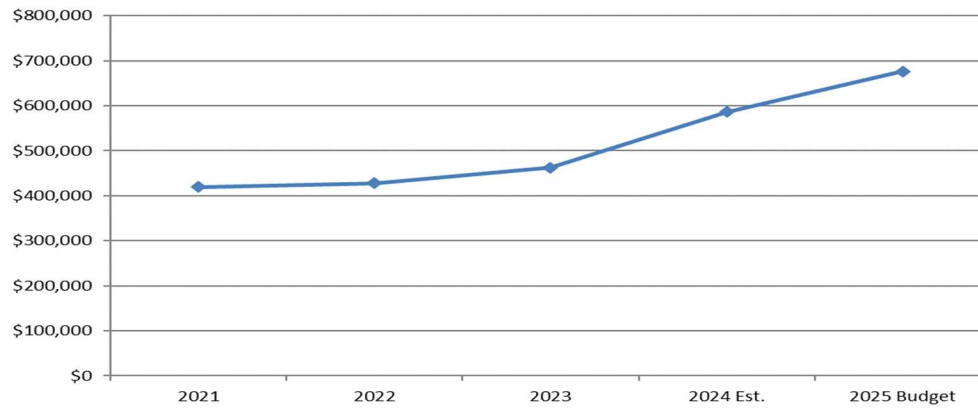
Tier 1: <i>Financial Balance and Accountability</i>						
Priority Objective: <i>Balanced revenue sources</i>						
Department Strategy:	Bountiful City's portfolio safety and yield ("Actual") to equal or exceed Utah Public Treasurer's Investment Fund. Yield to be measured as an average over the fiscal year.					
		Performance Measures				
		FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget
Performance Indicator:	City's investment portfolio ave. yield	1.13%	1.24%	3.65%	5.02%	4.25%
	Utah Public Treasurer's average yield	0.48%	0.49%	3.74%	N/A	N/A
	Was there any loss of principal?	No	No	No	None	None

Finance Budget Graphs

FY 2024-2025 Finance Budget



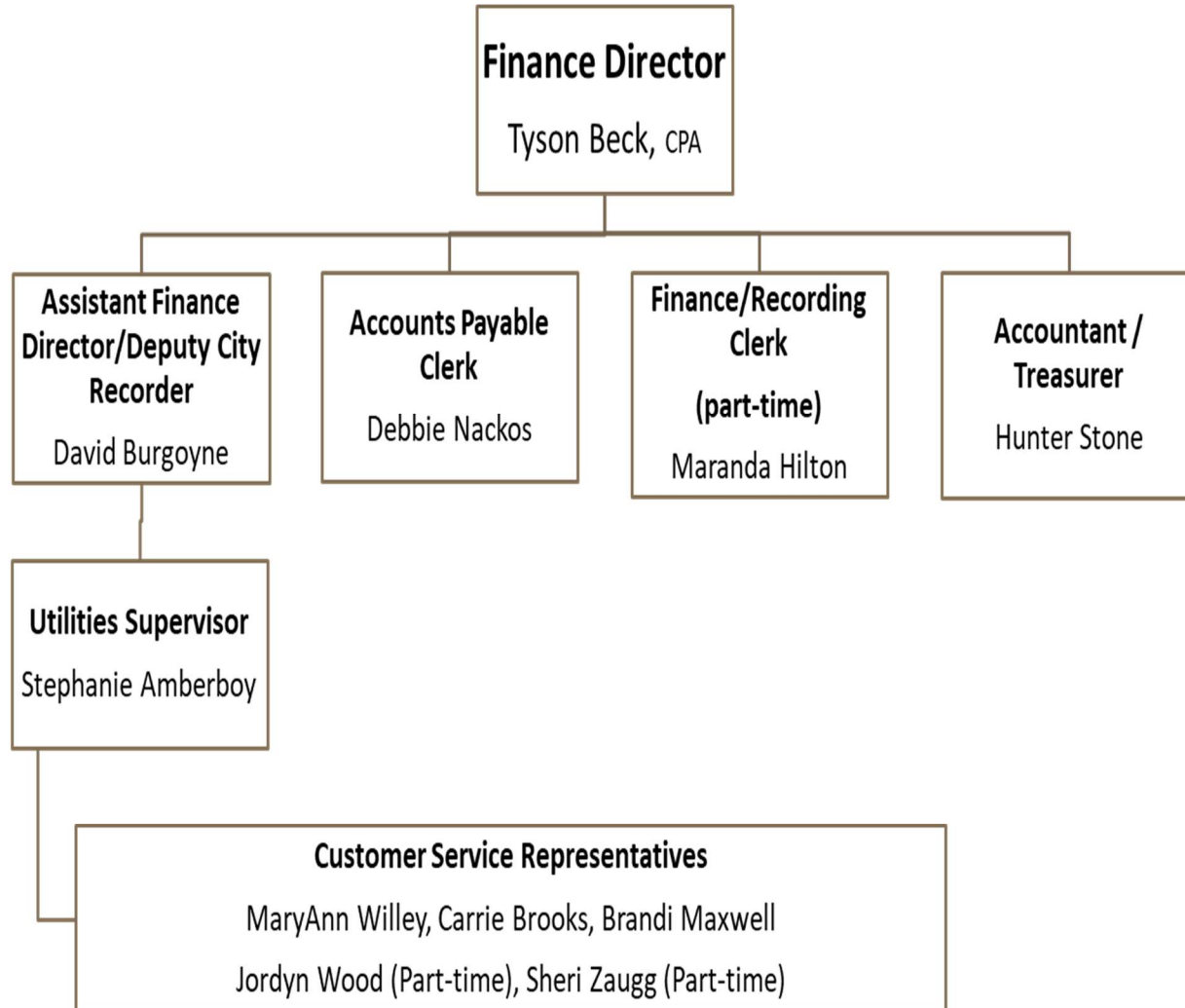
Budget History (Less Capital)



Finance Budget

			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	
	Account Number	Account Description	2021	2022	2023	Actual	Estimate	2024 Est.	2024 Budget	Fiscal Year	2025 Budget	Change	
1	FINANCE												
2													
3													
4													
5	PERSONNEL SERVICES												
6	104140	411000	Salaries - Perm Employees	426,114	441,389	474,355	387,567	393,291	780,858	821,286		862,987	41,701
7	104140	412000	Salaries-Temp & Part-Time	15,290	17,440	18,209	28,648	32,029	60,677	66,552		72,494	5,942
8	104140	413010	Fica Taxes	32,088	33,497	36,174	30,725	32,164	62,889	68,950		72,595	3,645
9	104140	413020	Employee Medical Ins	84,558	82,002	81,238	61,842	61,162	123,004	148,722		172,010	23,288
10	104140	413030	Employee Life Ins	2,331	2,418	2,502	2,126	2,526	4,652	4,938		5,128	190
11	104140	413040	State Retirement & 401 K	78,363	83,681	87,613	71,584	72,641	144,225	151,696		150,768	(928)
12	104140	425300	Vehicle Allowance	9,002	9,002	9,003	6,413	7,029	13,442	13,467		13,467	0
13	104140	491640	WorkersCompPremiumCharge-ISF	1,358	1,411	1,512	1,286	1,308	2,594	2,664		2,806	142
14	TOTAL PERSONNEL SERVICES			649,103	670,839	710,606	590,191	602,150	1,192,341	1,278,275	0	1,352,255	73,980
15	OPERATIONS & MAINTENANCE												
16													
17	104140	415000	Employee Education Reimb.	0	0	0	0	0	0	0		0	0
18	104140	421000	Books Subscr & Mmbrshp	1,221	1,173	1,741	355	1,400	1,755	2,035		1,800	(235)
19	104140	423000	Travel & Training	4,060	5,225	9,126	1,324	10,200	11,524	12,000		12,000	0
20	104140	424000	Office Supplies	4,785	3,184	2,704	4,956	2,700	7,656	7,000		5,760	(1,240)
21	104140	425000	Equip Supplies & Maint	1,868	1,325	1,577	4,483	1,800	6,283	3,600		3,600	0
22	104140	426000	Bldg & Grnd Suppl & Maint	6,011	11,301	9,940	9,834	9,600	19,434	20,000		20,000	0
23	104140	428000	Telephone Expense	2,356	2,609	2,067	1,798	2,400	4,198	5,100		4,500	(600)
24	104140	429050	Utility Billing Supplies	0	0	0	51,515	55,462	106,977	110,000		110,000	0
25	104140	429200	Computer Software	17,208	17,143	18,748	5,191	43,120	48,311	51,806		46,834	(4,972)
26	104140	429300	Computer Hardware	1,742	1,813	5,853	5,524	1,042	6,566	4,859		4,880	21
27	104140	431000	Profess & Tech Services	2,638	562	604	3,220	0	3,220	1,125		1,204	79
28	104140	431040	Bank & Investment Account Fees	3,755	5,521	4,066	317	300	617	3,500		660	(2,840)
29	104140	431050	Credit Card Merchant Fees	6,504	6,906	7,421	1,205	210	1,415	0		0	0
30	104140	431100	Legal And Auditing Fees	12,076	11,146	12,614	16,606	0	16,606	15,831		13,808	(2,023)
31	104140	451100	Insurance & Surety Bonds	5,985	7,581	8,409	16,928	0	16,928	16,882		18,875	1,993
32	104140	452300	Uncollectible Accounts	0	0	0	6,605	6,000	12,605	8,000		10,000	2,000
33	104140	461000	Miscellaneous Expense	713	905	1,021	1,336	500	1,836	2,200		2,000	(200)
34	104140	463000	Cash Over Or Short	0	0	0	0	25	25	0		0	0
35	TOTAL OPER. & MAINT.			70,921	76,395	85,891	131,197	134,759	265,956	263,938	0	255,920	(8,018)
36	TOTAL FINANCE - GENERAL FUND												
37				720,024	747,234	796,497	721,388	736,909	1,458,297	1,542,213	0	1,608,175	65,962
38	Enterprise Fund Reimbursement - Administrative Services												
39													
40	104140	496200	Admin Services ReimbAdjustment	(322,392)	(336,026)	(351,456)	(455,605)	(420,594)	(876,199)	(911,210)		(936,129)	(24,919)
41	Total Enterprise Fund Reimbursement - Admin. Services			(322,392)	(336,026)	(351,456)	(455,605)	(420,594)	(876,199)	(911,210)	0	(936,129)	(24,919)
42	TOTAL ADJUSTED FINANCE - GENERAL FUND												
43				397,632	411,208	445,041	265,783	316,315	582,098	631,003	0	672,046	41,043
44	FINANCE - CAPITAL PROJECTS												
45													
46	454140	431040	Bank & Investment Account Fees	17,914	16,841	17,357	1,876	1,860	3,736	13,200		4,000	(9,200)
47	454140	474500	Machinery & Equipment	4,219	0	0	0	0	0	0		0	0
48	TOTAL FINANCE - CAPITAL			22,133	16,841	17,357	1,876	1,860	3,736	13,200	0	4,000	0
49	BUDGET SUMMARY												
50													
51	104140		Finance - General Fund	397,632	411,208	445,041	265,783	316,315	582,098	631,003	0	672,046	41,043
52	454140		Finance - Capital Projects	22,133	16,841	17,357	1,876	1,860	3,736	13,200	0	4,000	(9,200)
53	TOTAL FINANCE GENERAL & CAPITAL			419,765	428,049	462,398	267,659	318,175	585,834	644,203	0	676,046	31,843

Finance Organizational Chart



Government Buildings Department

Department Description

The Government Building Maintenance Department is responsible for keeping city-owned buildings in safe, clean, and good working order including city-owned office buildings, Public Safety and Courts Building, Bountiful Davis Arts Center, and assisting with park/trailhead restroom buildings and other buildings and facilities as assigned. The Department is staffed with one full-time and one seasonal employee.

Major Roles & Critical Functions

- Maintain systems and building functions for safety and security including doors, locks, windows, fixtures, fire extinguishers, AED systems, elevators, stairs, guardrails and railings, office equipment and furniture, and exercise equipment.
- Maintain exterior finishes and systems including roofing, stucco, soffits, fascia, brick and rock facades, sidewalks, ramps, water fountains, and venting systems and grates.
- Assist all other departments with building and systems maintenance work orders including South Davis Recreation District at Bountiful Town Square Ice Ribbon and Bountiful Davis Arts Center.

Fiscal Year Priorities

- Take classes to better learn and understand how to adjust and maintain the new HVAC Metasystem controls at the police department.
- Scheduling daily tasks to allow time for emergencies when they arise. Set aside 10 hours each week for preventive maintenance.
- Develop a preferred contractor contact file for specific repair needs.
- Develop a parts/purchase master list for specific equipment i.e., air filters, specialty plumbing parts, light bulbs, and ballasts etc.

Operational Budget Highlights

Personnel Services

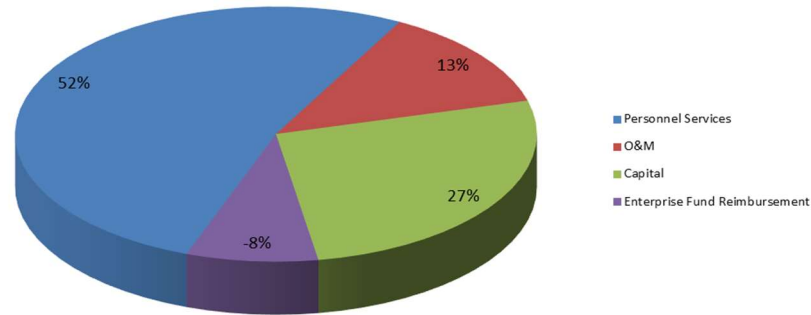
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries – Perm Employees	Increase by \$4,445 to cover scheduled a cost-of-living adjustment	Yes	Sustainable Bountiful
413020	Employee Medical Insurance	This account includes an increase of \$2,013 for changes in health insurance plans and overall premium increase	Yes	Sustainable Bountiful

Performance Measures

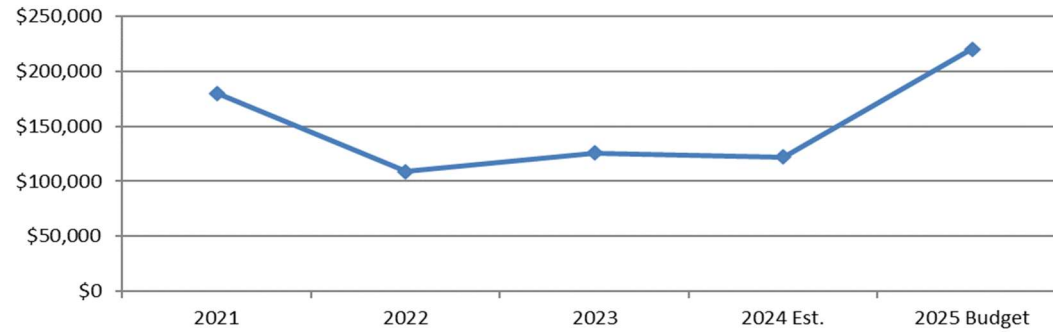
Tier 1: Improve and Maintain Infrastructure					
Priority Objective: <i>Stay ahead of the maintenance curve</i>					
Department Strategy:	Inspect all City owned Buildings (15), monthly.				
		Performance Measures			
		FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget
Performance Indicator:	Inspect all electrical, HVAC, plumbing, doors, windows, AED, fire systems, etc. for any needed repairs (15 Bldgs. x 12 mo. = 180)	132	132	180	180
Tier 1: Improve and Maintain Infrastructure					
Priority Objective: <i>Communion of Accomplishments</i>					
Department Strategy:	Use City technology/resources, Office 365, to record, track, and report completion of needed repairs				
		Performance Measures			
		FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget
Performance Indicator:	From monthly inspections, record Annual, Semi-Annual, Quarterly, Monthly, Weekly, Daily, requested repairs, and emergency call-outs in Office 365 Task List. Assign start dates, needed resources, project notes, and track progress and completion dates. Review Task List daily. Print reports as requested.	Completed	Completed	Complete	Complete

Government Buildings Budget Graphs

FY 2024-2025 Government Buildings Budget



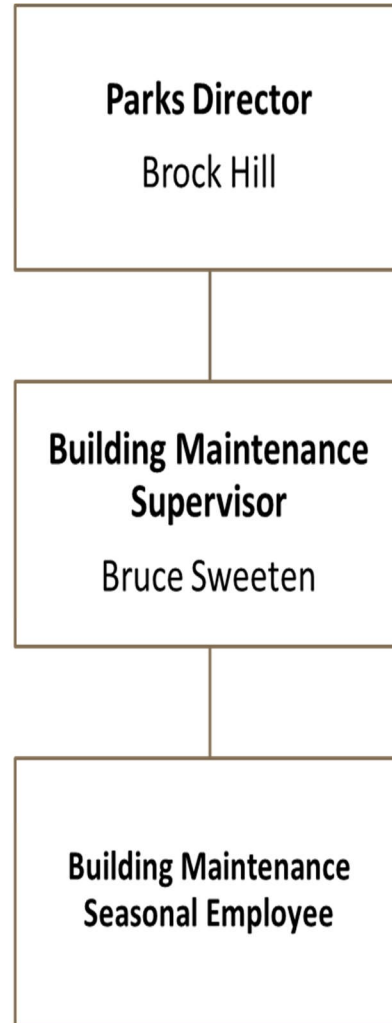
Budget History (Less Capital)



Government Buildings Budget

Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change
GOVERNMENT BUILDINGS											
PERSONNEL SERVICES											
104160 411000	Salaries - Perm Employees	69,444	71,205	70,595	36,613	38,321	74,934	76,934		81,379	4,445
104160 412000	Salaries-Temp & Part-Time	10,064	0	0	0	0	0	10,500		10,500	0
104160 413010	Fica Taxes	5,820	5,216	5,204	2,669	4,020	6,689	6,689		7,029	340
104160 413020	Employee Medical Ins	18,050	17,716	17,442	9,348	9,821	19,169	19,169		21,182	2,013
104160 413030	Employee Life Ins	372	382	384	207	252	459	459		485	26
104160 413040	State Retirement & 401 K	13,174	13,501	13,039	6,762	7,448	14,210	14,210		14,217	7
104160 491640	WorkersCompPremiumCharge-ISF	1,603	1,445	1,439	747	1,876	2,623	2,623		2,756	133
TOTAL PERSONNEL SERVICES		118,527	109,465	108,103	56,346	61,738	118,084	130,584	0	137,548	6,964
OPERATIONS & MAINTENANCE											
104160 423000	Travel & Training	0	0	0	0	0	0	2,000		2,000	0
104160 424000	Office Supplies	70	288	81	0	150	150	200		200	0
104160 425000	Equip Supplies & Maint	15,407	5,250	4,074	2,772	3,728	6,500	6,500		6,500	0
104160 426000	Bldg & Grnd Suppl & Maint	16,326	14,369	22,875	4,797	10,000	14,797	22,500		22,500	0
104160 428000	Telephone Expense	0	0	0	0	0	0	100		100	0
104160 431400	Landfill Fees	0	0	0	0	60	60	60		60	0
104160 448000	Operating Supplies	2,101	2,436	1,890	670	1,800	2,470	2,500		2,500	0
104160 461000	Miscellaneous Expense	0	0	0	45	0	45	50		50	0
TOTAL OPER. & MAINT.		33,904	22,343	28,920	8,285	15,738	24,023	33,910	0	33,910	0
GOVT BLDGS - GEN. FUND		152,431	131,808	137,023	64,631	77,476	142,107	164,494	0	171,458	6,964
Enterprise Fund Reimbursement - Administrative Services											
104160 496200	Admin Services ReimbAdjustment	(21,953)	(22,883)	(20,202)	(9,987)	(9,986)	(19,973)	(19,973)		(21,437)	(1,464)
Total Enterprise Fund Reimbursement - Admin. Services		(21,953)	(22,883)	(20,202)	(9,987)	(9,986)	(19,973)	(19,973)	0	(21,437)	(1,464)
TOTAL ADJUSTED GOV'T BLDGS - GENERAL FUND		130,478	108,925	116,821	54,644	67,490	122,134	144,521	0	150,021	5,500
GENERAL GOV'T BLDGS - CAPITAL PROJECTS											
454160 474500	Machinery & Equipment	49,636	0	8,700	0	0	0	0		70,000	70,000
TOTAL GOVT BLDGS - CAP.		49,636	0	8,700	0	0	0	0	0	70,000	70,000
BUDGET SUMMARY											
104160	Gen. Govt. Buildings - Gen. Fund	130,478	108,925	116,821	54,644	67,490	122,134	144,521	0	150,021	5,500
454160	Gen. Govt. Buildings - Capital Proj.	49,636	0	8,700	0	0	0	0	0	70,000	70,000
TOTAL GOVT BLDGS - GEN & CAP		180,114	108,925	125,521	54,644	67,490	122,134	144,521	0	220,021	75,500

Government Buildings Organizational Chart



Police Department

Department Description

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

Major Roles & Critical Functions

- Enforce federal, state and local laws.
- Provide public safety for the residents of Bountiful and all who visit our city.
- Provide dispatch services for five police agencies and the fire district.
- Provide management services for emergencies that arise in the city.
- Records management services by providing reports/records for various government agencies and the public.

Fiscal Year Priorities

- Prepare for and successfully transition to consolidated dispatch services for Kaysville and Farmington police and fire.
- Take leadership roles with the countywide Motorola Flex services.
- Replace, train, and develop new supervisory staff.
- Promote practices that focus on department employee wellness.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
104210-411000 104219-411000	Salaries - Perm Employees	Merit increases for 47 eligible employees and 6% COLA. Includes addition of 4 new dispatch positions.	Yes	Public Safety
104210-413020 104219-413020	Employee Medical Insurance	Increase in employee medical insurance due to employee selection changes and overall premium increase. Includes addition of 4 new dispatch positions.	Yes	Public Safety
104210-413040 104219-413040	State Retirement & 401K	Increases in State retirement costs and 401K contributions. Includes addition of 4 new dispatch positions.	Yes	Public Safety
104210-412000	Salaries Temp & Part-Time	Increased a records part time position. This position previously was in the legal department budget.	Yes	Public Safety
104216-412000	Crossing Guard	Increase pay to \$13 hr.	Yes	Public Safety
104219-414000	Uniform Allowance	Includes addition of 4 new dispatch positions.	Yes	Public Safety

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
104210-451100	Equipment Supplies & Maintenance	Money moved from 429300 (Computer Hardware) to better reflect the proper account.	Yes	Improve and Maintain Infrastructure
104210-425500	Terminal Maintenance & Queries	Money removed from this account and moved to 42900(Computer Software) and 429300(Computer Hardware)	No	Public Safety
104210-429000	Computer Software	Money moved from 425500. Increase costs in IT services and various software programs.	Yes	Public Safety
104210-429300	Computer Hardware	Increase in IT costs.	Yes	Public Safety
104219-423000	Dispatch Travel & Training	Includes the addition of 4 new dispatch positions.	Yes	Public Safety

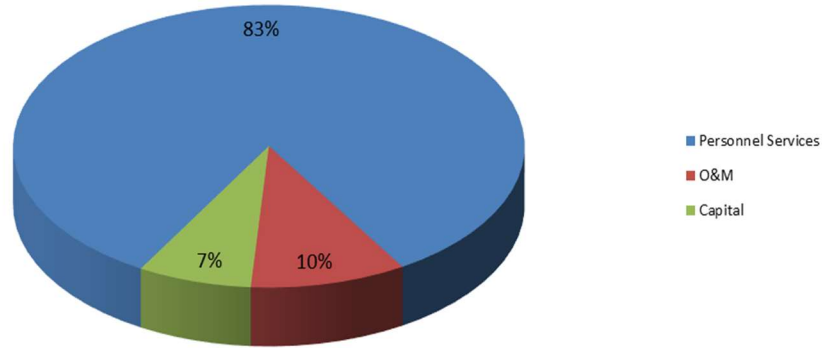
Performance Measures

Tier 3 <i>Public Safety & Emergency Preparedness</i>							
Priority Objective: <i>Community Oriented Police and Fire</i>							
Department Strategy:	Create and update SOP's for new reporting system (Motorola)						
Performance Measures							
Performance Indicator:	Records division will create and update Motorola reporting	FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget		
		N/A	10.0	10.0	10.0		
Tier 3, <i>Public Safety and Emergency Preparedness</i>							
Priority Objective: <i>Community Oriented Police</i>							
Department Strategy:	Community Engagement Activities. Participate in 10 organized community activities.						
Performance Measures							
Performance Indicator:	Number of events attended	FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget		
		6	10	10	10		

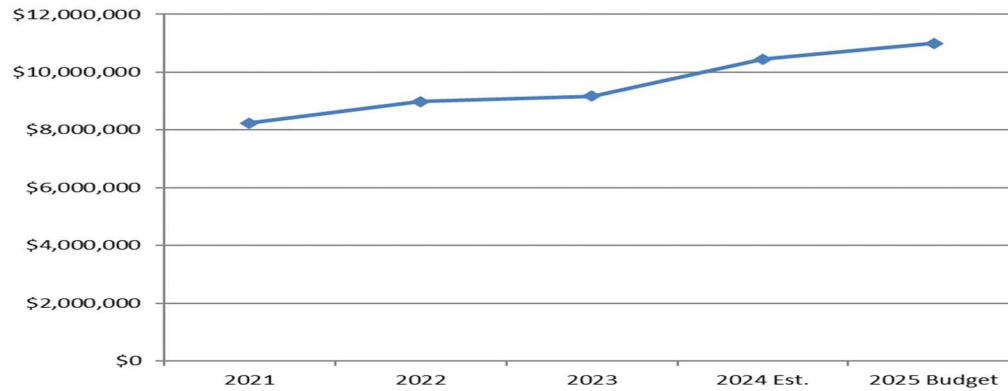
Tier 2, Preserve Community Identity & Validity								
Priority Objective: <i>Public Safety</i>								
Department Strategy:	Be below the national average for police response times to calls for service.							
			Performance Measures					
			FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget		
Performance Indicator:	Be below the National average response time of 10		6.44	N/A	10	10		
Tier 1 Open, Accessible, and Interactive Government								
Priority Objective: Customer Relations								
Department Strategy:	Dispatch priority 1 calls under one minute (Time call is received to time call dispatched)							
			Performance Measures					
			FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget		
Performance Indicator:	Dispatch priority 1 calls under one		N/A		2.00	1.0		

Police Budget Graphs

FY 2024-2025 Police Budget



Budget History (Less Capital)



Police Budget

Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change
PERSONNEL SERVICES											
104210 411000	Salaries - Perm Employees	501,855	204,462	226,333	105,630	124,265	229,895	229,895		224,188	(5,707)
104210 411100	Salaries - Officer	2,620,167	2,775,242	3,197,365	1,586,910	1,687,431	3,274,341	3,274,341		3,390,758	116,417
104210 411400	Salaries - Spec Protect	4,243	8,847	12,255	6,494	11,028	17,522	3,700		3,700	0
104210 412000	Salaries-Temp & Part-Time	59,858	60,804	61,919	28,047	37,348	65,395	73,784		26,705	(47,079)
104210 413010	Fica Taxes	268,705	227,845	260,803	127,963	136,400	264,363	276,103		280,928	4,825
104210 413020	Employee Medical Ins	852,930	677,512	689,351	343,730	421,232	764,962	863,862		938,338	74,476
104210 413030	Employee Life Ins	19,144	16,336	17,811	8,936	9,936	18,872	21,308		21,952	644
104210 413040	State Retirement & 401 K	1,358,761	1,336,810	1,516,467	737,815	801,412	1,539,227	1,683,006		1,738,943	55,937
104210 413060	Unemployment Reimb	0	4,887	4,785	0	0	0	0		0	0
104210 414000	Uniform Allowance	49,196	42,691	38,765	12,476	26,076	38,552	28,464		27,900	(564)
104210 491640	WorkersCompPremiumCharge-ISF	56,118	57,797	66,407	32,941	33,531	66,472	66,472		68,642	2,170
TOTAL PERSONNEL SERVICES		5,790,976	5,413,231	6,092,259	2,990,942	3,288,659	6,279,601	6,520,935	0	6,722,054	201,119
OPERATIONS & MAINTENANCE											
104210 415000	Employee Education Reimb	4,227	2,319	4,892	0	5,000	5,000	15,000		5,000	(10,000)
104210 421000	Books Subscr & Mmbrshp	4,207	2,780	1,919	1,144	2,815	3,959	3,959		4,359	400
104210 422000	Public Notices	5,015	2,321	6,744	1,810	3,190	5,000	5,000		5,000	0
104210 423000	Travel & Training	27,059	33,836	30,554	9,897	21,647	31,544	21,678		18,678	(3,000)
104210 424000	Office Supplies	10,157	6,051	12,975	3,711	8,289	12,000	12,000		12,000	0
104210 425000	Equip Supplies & Maint	82	8	64	50	0	50	0		5,803	5,803
104210 425200	Communication Equip Maint	694	1,241	1,641	0	4,750	4,750	4,750		4,750	0
104210 425410	Fuel And Oil	32,358	69,505	108,121	49,223	69,233	118,456	140,843		135,536	(5,307)
104210 425430	Service & Parts	99,818	94,093	128,651	28,367	99,633	128,000	65,000		65,000	0
104210 425500	Terminal Maint & Queries	130,868	54,693	105,367	18,377	20,000	38,377	173,760		0	(173,760)
104210 426000	Bldg & Grnd Suppl & Maint	96,157	88,884	109,860	42,993	62,067	105,060	67,331		67,331	0
104210 426010	Tire House Maintenance	11,760	5,669	17,419	2,752	2,752	5,504	4,019		4,019	0
104210 427000	Utilities	125,624	124,447	132,320	71,889	75,000	146,889	105,000		105,000	0
104210 427700	Utilities - Jeep Posse	4,912	4,812	3,308	1,794	1,794	3,588	2,500		2,500	0
104210 428000	Telephone Expense	38,685	52,470	36,318	23,176	23,176	46,352	53,269		53,269	0
104210 429200	Computer Software	0	0	0	24,447	41,776	66,223	0		185,639	185,639
104210 429300	Computer Hardware	2,005	3,687	2,505	24,570	5,000	29,570	5,803		55,663	49,860
104210 431050	Credit Card Merchant Fees	411	519	591	82	100	182	1,000		1,000	0
104210 431200	Informant & Intelligence	0	(535)	0	0	500	500	500		500	0
104210 431600	Animal Control Services	125,701	121,969	82,059	0	0	0	0		0	0
104210 432000	Examination & Evaluation	7,107	31,142	32,930	3,857	8,000	11,857	630		3,000	2,370
104210 445100	Public Safety Supplies	127,807	155,588	115,986	9,358	110,642	120,000	83,686		82,686	(1,000)

Police Budget (continued)

Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change
POLICE											
104210	445300	3,592	3,167	5,140	1,373	1,373	2,746	2,569		2,569	
104210	451100	67,404	84,816	98,763	106,795	0	106,795	112,986		119,077	6,091
104210	453120	0	0	969		0	0	0		0	0
104210	455120	0	0	4,716	4,315	0	4,315	0		0	0
104210	461000	1,725	2,262	3,135	1,369	1,796	3,165	600		1,000	400
TOTAL OPER. & MAINT.		927,376	945,748	1,046,946	431,348	568,533	999,881	881,883	0	939,379	57,496
TOTAL POLICE - GENERAL FUND		6,718,352	6,358,979	7,139,205	3,422,290	3,857,192	7,279,482	7,402,818	0	7,661,433	258,615
POLICE - RESERVE OFFICER PROGRAM											
PERSONNEL SERVICES											
104215	411100	739	624	0	0	0	0	7,756		7,756	(0)
104215	413010	59	48	0	0	0	0	639		639	0
104215	413030	376	176	0	0	0	0	850		850	0
104215	414000	0	132	0	0	0	0	600		600	0
104215	461000	0	34	35	0	0	0	0		0	0
104215	491640	15	13	0	0	0	0	155		155	0
TOTAL PERSONNEL SERVICES		1,189	1,028	35	0	0	0	10,000	0	10,000	0
OPERATIONS & MAINTENANCE											
TOTAL OPER. & MAINT.		0	0	0	0	0	0	0	0	0	0
TOTAL RESERVE OFFICER - GENERAL FUND		1,189	1,028	35	0	0	0	10,000	0	10,000	0
POLICE - CROSSING GUARDS											
PERSONNEL SERVICES											
104216	412000	96,264	117,364	122,642	60,424	70,520	130,944	147,000		147,000	0
104216	413010	7,364	8,979	9,382	4,623	5,523	10,146	11,245		11,246	1
104216	413040	53	339	0	0	0	0	0		0	0
104216	413060	0	0	0	409	0	409	0		0	0
104216	491640	1,925	2,347	2,453	1,208	1,525	2,733	2,940		2,940	0
TOTAL PERSONNEL SERVICES		105,607	129,030	134,477	66,664	77,568	144,232	161,185	0	161,186	1

Police Budget (continued)

			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar
	Account Number	Account Description	2021	2022	2023	Actual	Estimate	2024 Est.	2024 Budget	Fiscal Year	2025 Budget	Change
										2024 Budget		
1	POLICE											
2												
3												
4												
5	OPERATIONS & MAINTENANCE											
6	104216	445100	1,068	1,837	2,740	1,234	1,000	2,234	2,200		2,200	0
7	104216	461000	253	238	650	641	650	1,291	0		0	0
8	TOTAL OPER. & MAINT.		1,321	2,075	3,390	1,875	1,650	3,525	2,200	0	2,200	0
9												
10	TOTAL CROSSING GUARDS - G. F.		106,928	131,105	137,867	68,539	79,218	147,757	163,385	0	163,386	1
11												
12	POLICE - SCHOOL RESOURCE OFFICER											
13	PERSONNEL SERVICES											
15	104217	411100	30,045	63,321	0	0	0	0	0		0	0
16	104217	411110	147,383	134,835	127,942	67,406	77,110	144,516	141,474		149,972	8,498
17	104217	411120	48,604	69,905	66,214	29,520	55,250	84,770	143,488		152,108	8,620
18	104217	411130	11,975	17,217	21,450	13,897	16,000	29,897	51,716		57,076	5,360
19	104217	413010	17,109	20,969	16,047	8,225	11,047	19,272	25,832		27,551	1,719
20	104217	413020	58,020	53,693	33,695	17,350	19,350	36,700	32,717		36,152	3,435
21	104217	413030	1,007	1,021	729	388	492	880	880		930	50
22	104217	413040	85,009	91,324	63,976	33,642	42,642	76,284	72,958		77,352	4,394
23	104217	491640	4,768	5,717	4,329	2,226	3,000	5,226	6,734		7,183	449
24	TOTAL PERSONNEL SERVICES		403,921	458,001	334,382	172,654	224,891	397,545	475,799	0	508,324	32,525
25												
26	OPERATIONS & MAINTENANCE											
27												
28	TOTAL OPER. & MAINT.		0	0	0	0	0	0	0	0	0	0
29												
30	TOTAL SCHOOL RESOURCE OFFICER - GENERAL FUND		403,921	458,001	334,382	172,654	224,891	397,545	475,799	0	508,324	32,525
31												
32	LIQUOR LAW ENFORCEMENT											
33	PERSONNEL SERVICES											
34	104218	411100	1,738	4,070	5,839	3,040	9,960	13,000	13,000		13,000	0
36	104218	411200	10,000	10,000	10,000	5,000	5,000	10,000	10,000		10,000	0
37	104218	413010	130	304	437	226	500	726	1,759		1,760	1
38	104218	413020	96	424	346	177	0	177	0		0	0
39	104218	413040	22	0	29	0	0	0	0		0	0
40	104218	491640	34	81	114	61	399	460	460		460	0
41	TOTAL PERSONNEL SERVICES		12,020	14,878	16,765	8,504	15,859	24,363	25,219	0	25,220	1

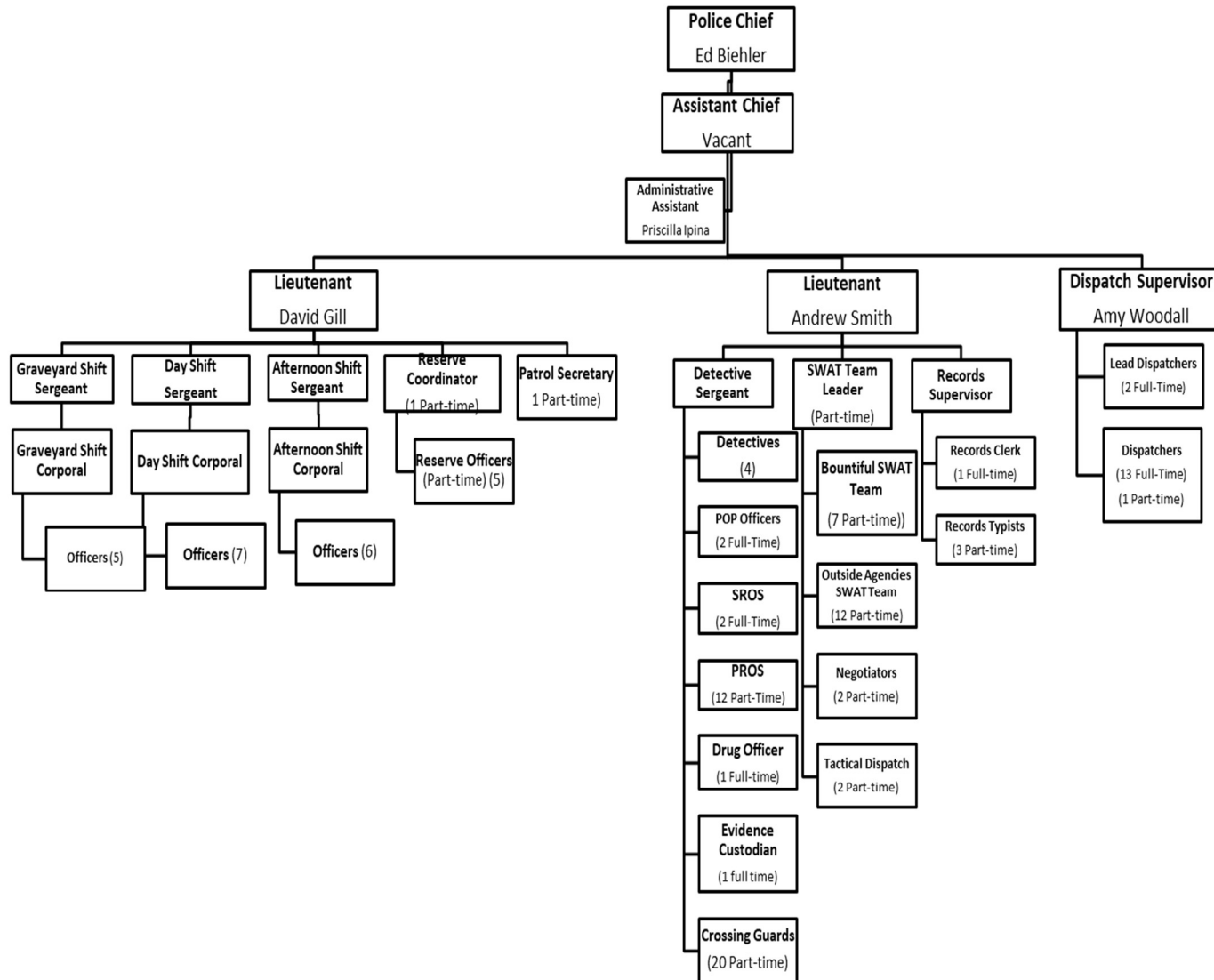
Police Budget (continued)

			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar
	Account Number	Account Description	2021	2022	2023	Actual	Estimate	2024 Est.	2024 Budget	Fiscal Year	2025 Budget	Change
1	POLICE											
2												
3												
4												
5	OPERATIONS & MAINTENANCE											
6	104218 445100	Public Safety Supplies	25,396	14,923	22,154	0	18,608	18,608	18,608		18,781	173
7	TOTAL OPER. AND MAINT.		25,396	14,923	22,154	0	18,608	18,608	18,608	0	18,781	173
8												
9	TOTAL LIQ. LAW ENF. - GEN. FUND		37,416	29,801	38,919	8,504	34,467	42,971	43,827	0	44,001	174
10												
11	PSAP E911											
12	PERSONNEL SERVICES											
13	104219 411000	Salaries - Perm Employees	512,300	883,264	928,246	496,129	516,892	1,013,021	996,021		1,092,814	96,793
14	104219 412000	Salaries-Temp & Part-Time	1,224	3,920	4,675	72	0	72	13,812		14,638	826
15	104219 413010	Fica Taxes	5,781	66,476	70,478	37,129	40,814	77,943	77,943		85,454	7,511
16	104219 413020	Employee Medical Ins	17,948	144,617	129,552	105,560	105,560	211,120	224,429		290,358	65,929
17	104219 413030	Employee Life Ins	446	4,603	4,566	2,625	2,725	5,350	5,994		6,586	592
18	104219 413040	State Retirement & 401 K	14,469	165,698	168,126	91,585	101,585	193,170	183,739		190,689	6,950
19	104219 414000	Uniform Allowance	0	4,430	9,855	7,162	4,500	11,662	9,024		9,588	564
20	104219 491640	WorkersCompPremiumCharge-ISF	234	2,677	2,826	1,503	1,503	3,006	2,894		3,187	293
21	TOTAL PERSONNEL SERVICES		552,404	1,275,685	1,318,322	741,764	773,579	1,515,343	1,513,856	0	1,693,312	179,456
22												
23	OPERATIONS & MAINTENANCE											
24	104219 422000	Public Notices	719	1,210	332	0	500	500	2,000		2,000	0
25	104219 423000	Travel & Training	5,879	4,988	8,877	4,505	3,500	8,005	4,886		8,886	4,000
26	104219 425000	Equip Supplies & Maint	10,130	0	182	0	0	0	0		0	0
27	104219 428000	Telephone Expense	91,614	82,585	21,698	(2,099)	80,000	77,901	109,807		109,807	0
28	104219 432000	Examination & Evaluation	0	175	2,100	0	2,000	2,000	0		0	0
29	104219 445100	Public Safety Supplies	7,191	8,984	1,235	0	0	0	0		1,000	1,000
30	104219 461000	Miscellaneous Expense	0	86	622	463	250	713	0		0	0
31	104219 474500	Machinery & Equipment	730	0	0	0	0	0	3,200		3,200	0
32	TOTAL OPER. & MAINT.		116,262	98,029	35,045	2,869	86,250	89,119	119,893	0	124,893	5,000
33												
34	TOTAL PSAP E911 - GENERAL FUND		668,666	1,373,714	1,353,367	744,633	859,829	1,604,462	1,633,749	0	1,818,205	184,456

Police Budget (continued)

			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar
	Account Number	Account Description	2021	2022	2023	Actual	Estimate	2024 Est.	2024 Budget	Fiscal Year	2025 Budget	Change
										2024 Budget		
1	POLICE											
2												
3												
4												
5	POLICE - CAPITAL PROJECTS											
6	454210	472100	Buildings	0	143,946	0	41,012	300,000	341,012	388,200	283,914	(104,286)
7	454210	474500	Machinery & Equipment	297,672	485,119	162,720	632,372	0	632,372	482,967	508,316	25,349
8	TOTAL POLICE - CAP. PROJ.			297,672	629,065	162,720	673,384	300,000	973,384	871,167	792,230	(78,937)
9												
10	POLICE - RES OFFICER PROGRAM - CAPITAL PROJ.											
11												
12	TOTAL RES. OFFICER - CAPITAL			0	0	0	0	0	0	0	0	0
13												
14	POLICE - PROS POLICE GRANT - CAP. PROJ.											
15												
16	TOTAL PROS GRANT - CAPITAL			0	0	0	0	0	0	0	0	0
17												
18	PSAP 911 - CAPITAL PROJECTS											
19	TOTAL PSAP E911 - CAPITAL			0	0	0	0	0	0	0	0	0
20												
21	BUDGET SUMMARY											
22	104210	Police	6,718,352	6,358,979	7,139,205	3,422,290	3,857,192	7,279,482	7,402,818	0	7,661,433	258,615
23	104215	Police Reserves	1,189	1,028	35	0	0	0	10,000	0	10,000	0
24	104216	Police Crossing Guards	106,928	131,105	137,867	68,539	79,218	147,757	163,385	0	163,386	1
25	104217	School Resource Officer	403,921	458,001	334,382	172,654	224,891	397,545	475,799	0	508,324	32,525
26	104218	Liquor Law Enforcement	37,416	29,801	38,919	8,504	34,467	42,971	43,827	0	44,001	174
27	104219	PSAP - E911	668,666	1,373,714	1,353,367	744,633	859,829	1,604,462	1,633,749	0	1,818,205	184,456
28	TOTAL POLICE - GEN. FUND			7,936,472	8,352,628	9,003,775	4,416,620	5,055,597	9,472,217	9,729,578	10,205,349	475,771
29	454210	Police Capital Improvements	297,672	629,065	162,720	673,384	300,000	973,384	871,167	0	792,230	(78,937)
30	454215	Police Reserves	0	0	0	0	0	0	0	0	0	0
31	454217	School Resource Officer	0	0	0	0	0	0	0	0	0	0
32	454219	PSAP - E911	0	0	0	0	0	0	0	0	0	0
33	TOTAL POLICE - CAP. PROJ.			297,672	629,065	162,720	673,384	300,000	973,384	871,167	792,230	(78,937)
34												
36	TOTAL POLICE - GEN. & CAP.			8,234,144	8,981,693	9,166,495	5,090,004	5,355,597	10,445,601	10,600,745	10,997,579	396,834

Police Organizational Chart



South Davis Metro Fire Service District

Department Description

Bountiful City is a member of the South Davis Metro Fire (SDMF) Service District. SDMF provides fire and paramedic services for the communities of Bountiful, North Salt Lake, Woods Cross, West Bountiful, Centerville and a small portion of unincorporated Davis County. The District is a separate Special Service District with taxing authority. Funding for SDMF comes from a variety of sources including an annual assessment from each member city.

Major Roles & Critical Functions

- Fire protection services.
- Paramedic and emergency response.
- Wildland fire prevention and protection.

Fiscal Year Priorities

- Consider a 3% increase in City assessments. This is to provide a COLA adjustment to employees, maintain appropriate fund balances.

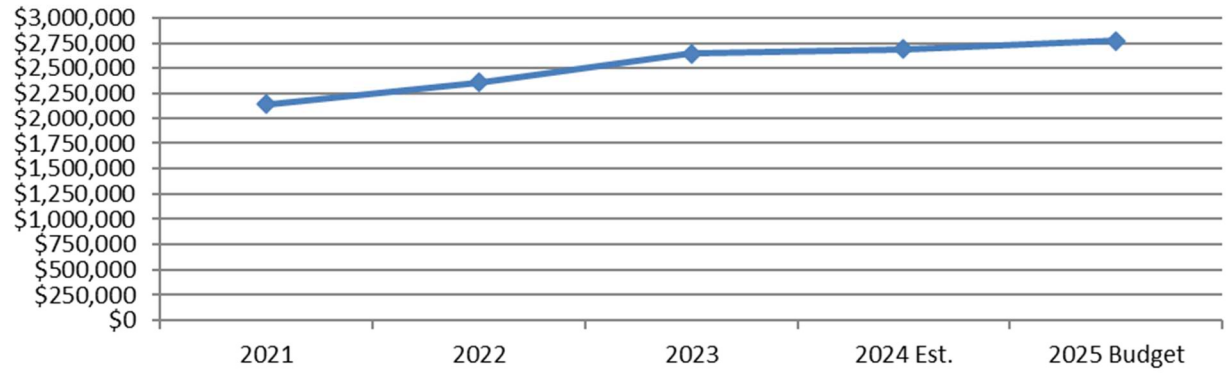
Operational Budget Highlights

Expenditures

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
43100	Professional and Tech. Serv.	Increase of approx. \$80,000 (3%) for fire services. This number will not be final until SDMF budget is put in place.	Yes	Public Safety and Emergency Preparedness

Fire Budget Graphs

Budget History (Less Capital)



Fire Budget

FIRE												
Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change	
OPERATIONS & MAINTENANCE												
104220 431000	Profess & Tech Services	2,142,704	2,362,486	2,647,340	2,038,793	654,933	2,693,725	2,693,725		2,774,537	80,812	
TOTAL OPER. & MAINT.		2,142,704	2,362,486	2,647,340	2,038,793	654,933	2,693,725	2,693,725	0	2,774,537	80,812	
TOTAL FIRE - GENERAL FUND		2,142,704	2,362,486	2,647,340	2,038,793	654,933	2,693,725	2,693,725	0	2,774,537	80,812	
BUDGET SUMMARY												
104220	Fire - General Fund	2,142,704	2,362,486	2,647,340	2,038,793	654,933	2,693,725	2,693,725	0	2,774,537	80,812	
TOTAL FIRE - GEN. & CAP.		2,142,704	2,362,486	2,647,340	2,038,793	654,933	2,693,725	2,693,725	0	2,774,537	80,812	

Streets Department

Department Description

The Street Department's responsibility, working with the City Council and Administration, is to establish a Pavement Preservation Plan for our 160 miles of roads. Organizing and accomplishing the planned projects using economical and environmentally responsible methods. Bountiful City is one of the few cities that installs asphalt roads at a great cost saving for our residents. We provide Snow removal for the safety of all Bountiful residents. Evaluate and upgrade all city street signs and road markings to meet Manual Uniform Traffic Control Device (MUTCD) standards. Provide and staff our maintenance facility and fuel to all city departments, South Davis Recreation Center, Golden Years Center, and South Davis Metro Fire. To provide this level of service, we work closely with Storm Water, City Shops Mechanics, and Sanitation, as well as all other City Departments.

Major Roles & Critical Functions

- Maintain and improve the city road network of 160 miles in the most cost-effective way possible.
- Professionally repair damages to the public right of way network caused by utilities.
- Maintain all road markings and signs to meet State and Federal standards.
- Clear the roads of snow and ice for the safety of all residents of Bountiful.
- Shop Mechanics maintain all city department fleets, South Davis Metro Fire and supply fuel to all departments.

Fiscal Year Priorities

- Road reconstruction. 200 East - 500 South to 300 North – Contractor .7 miles
- Road overlays – 4.5 miles -- City crew.
- Pavement preservation – 16 miles –Slurry seal.
- Road repairs due to water lines and other utilities replacements.
- Purchase 2 replacement Plow Truck and Backhoe.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 to 491640	Personnel Services	Increased \$126,597 merit increases, 6% COLA, changes in medical costs	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
415000	Education Reimbursement	Increased \$1,125 Employee taking qualifying classes	Yes	Financial Balance & Accountability
424000	Office Supplies	Decreased \$3,000 Computer software maintenance fees to new account	Yes	Financial Balance & Accountability
427000	Utilities	Increased \$1,000 Rates and usage	Yes	Financial Balance & Accountability
429200	Computer Software	Increased \$20,500 Yearly software Licenses for vehicle maintenance.	Yes	Financial Balance & Accountability
429300	Computer Hardware	Increased \$4,800 Computer Hardware replacement costs.	Yes	Financial Balance & Accountability
431400	Landfill Fees	Increased \$1,000 Volume hauled	Yes	Financial Balance & Accountability
451100	Insurance	Increased \$6,315 Rate change	Yes	Financial Balance & Accountability
473400	Concrete Repairs	Increased \$36,000 cost of concrete contract increased 10%	Yes	Financial Balance & Accountability

Capital Projects

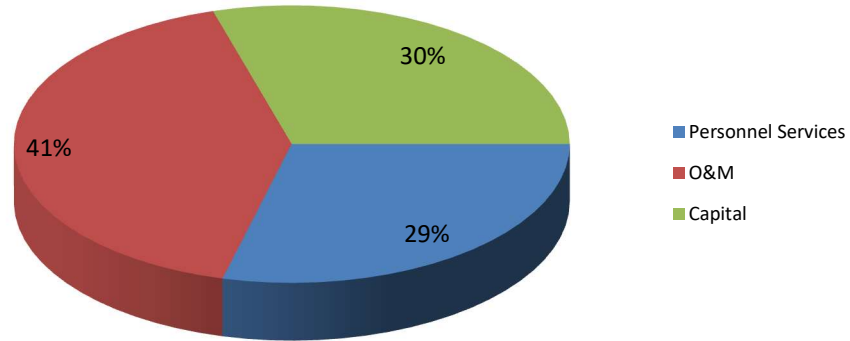
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
473100	Imprm. other than Bldgs	Increased \$265,000 For Brine plant to pre-wet salt used in snow removal	No	Financial Balance & Accountability
473500	Road Recon	Decreased \$315,000 Planned projects	No	Financial Balance & Accountability
474500	Equipment	Decreased \$338,000 Planned purchases	No	Financial Balance & Accountability

Performance Measures

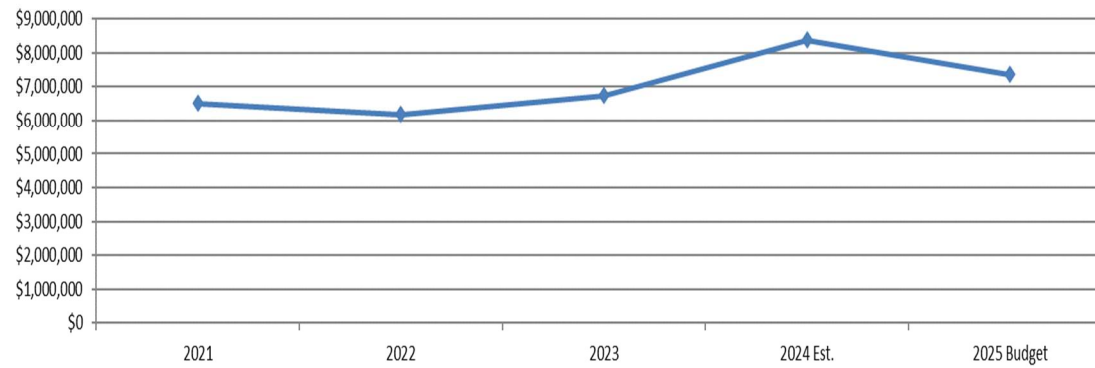
Tier 1 <i>Improve & Maintain Infrastructure</i>									
Priority Objective: <i>Stay ahead of the maintenance curve</i>									
Streets	Maintain and Improve Bountiful City road network								
Department Strategy:									
	Performance Measures								
Performance Indicator:	FY2021 Actual		FY2022 Actual		FY2023 Actual		FY2024 Target		FY2025 Budget
Miles of Roads Paved Btfl Crews	4.1		4.6		2.9		4.5		4.5
Miles of Roads Reconstructed	0.42		0.38		0.65		0.4		0.65
Miles of Roads Paved Contractor	1.4		2.77		1.7		1.5		1.9
Miles of Roads Sealed Contractor	20.9		13.5		16.7		14		16
	26.82		21.25		21.95		20.4		23.05
Percent of road network upgraded	16.8%		13.3%		13.7%		12.8%		14.4%
Tier 1 <i>Improve & Maintain Infrastructure</i>									
Priority Objective: <i>Stay ahead of the maintenance curve</i>									
Streets	Snow removal from Bountiful City road network								
Department Strategy:									
	Performance Measures								
Performance Indicator:	FY2021 Actual		FY2022 Actual		FY2023 Actual		FY2024 Target		FY2025 Budget
Lane miles of roads to be opened	341.7		341.7		342.8		342.8		342.8
Lane miles of roads to be pushed back	341.7		341.7		342.8		342.8		342.8
Number of circles to be cleared out	234		234		236		236		236
Number of dead ends to be cleared	22		22		22		22		22
Number of storm call outs	56		39		91		39		45
Season total tons of salt used	10,912		11,491		35,472		10,236		13,186
							YTD		
All roads cleared each storm	Yes		Yes		Yes		In Progress		Planned

Streets Budget Graphs

FY 2024-2025 Streets Budget



Budget History (Less Capital)



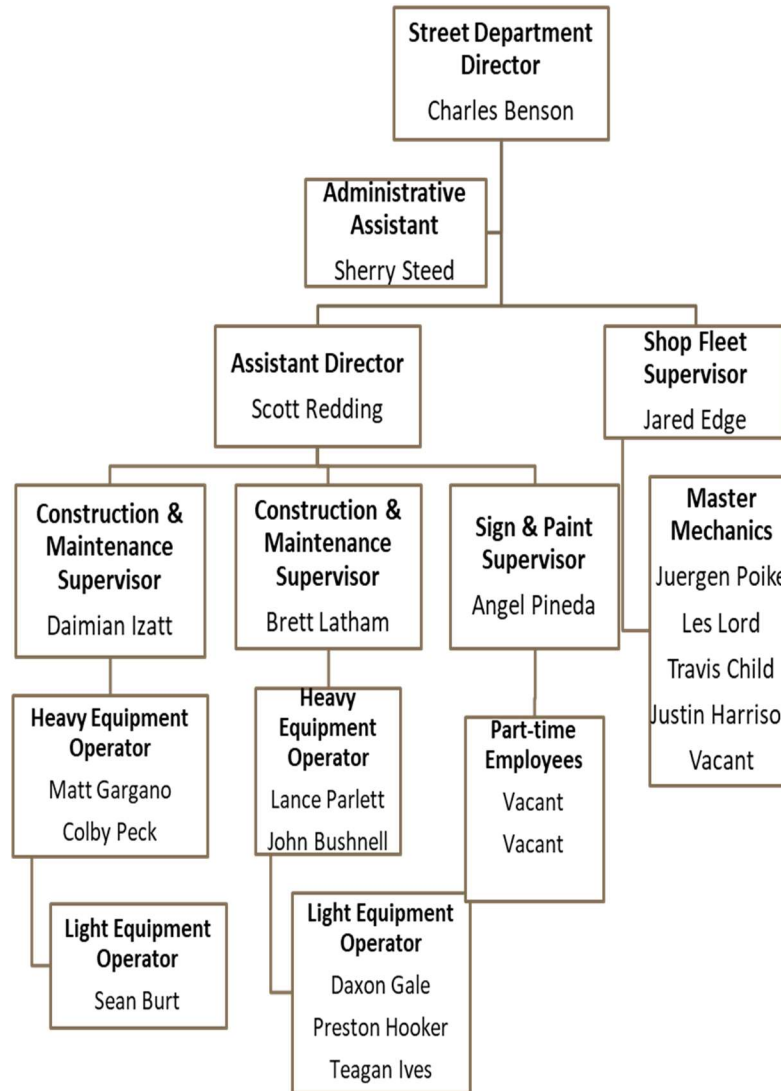
Streets Budget

1 STREETS DEPARTMENT													1	
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2	
3	Account Number	Account Description	2021	2022	2023	Actual	Estimate	2024 Est.	2024 Budget	2024 Budget	2025 Budget	Change	3	
4													4	
5	PERSONNEL SERVICES												5	
6	104410	411000	Salaries - Perm Employees	1,008,654	968,505	1,182,400	565,805	701,569	1,267,374	1,267,374		1,362,641	95,267	6
7	104410	412000	Salaries-Temp & Part-Time	27,243	26,380	7,491	3,451	41,549	45,000	45,000		45,000	0	7
8	104410	413010	Fica Taxes	87,537	82,337	97,927	45,032	55,365	100,397	100,397		107,685	7,288	8
9	104410	413020	Employee Medical Ins	263,179	251,629	226,346	127,394	185,963	313,357	313,357		330,020	16,663	9
10	104410	413030	Employee Life Ins	6,377	6,182	6,452	3,413	4,410	7,823	7,823		8,375	552	10
11	104410	413040	State Retirement & 401 K	214,571	204,571	241,412	111,279	122,705	233,984	233,984		237,953	3,969	11
12	104410	491640	WorkersCompPremiumChar	33,919	32,504	38,842	17,851	20,870	38,721	38,721		41,579	2,858	12
13	TOTAL PERSONNEL SERVICES			1,641,478	1,572,107	1,800,870	874,225	1,132,431	2,006,656	2,006,656	0	2,133,253	126,597	13
14													14	
15	OPERATIONS & MAINTENANCE												15	
16	104410	415000	Employee Education Reimb	0	0	0	0	0	0	0		1,125	1,125	16
17	104410	421000	Books Subscr & Mmbrshp	625	695	778	622	0	622	200		600	400	17
18	104410	423000	Travel & Training	640	914	589	208	5,292	5,500	5,500		5,500	0	18
19	104410	424000	Office Supplies	10,148	11,549	17,278	1,506	9,994	11,500	11,500		8,500	(3,000)	19
20	104410	425000	Equip Supplies & Maint	312,508	348,496	550,435	225,323	175,500	400,823	350,000		350,000	0	20
21	104410	426000	Bldg & Grnd Suppl & Maint	21,813	23,495	54,448	14,063	5,937	20,000	20,000		20,000	0	21
22	104410	427000	Utilities	43,416	41,501	49,787	23,852	20,148	44,000	44,000		45,000	1,000	22
23	104410	428000	Telephone Expense	11,635	11,253	7,660	5,093	6,907	12,000	12,000		12,000	0	23
24	104410	429200	Computer Software	0	0	0	7,110	0	7,110	0		20,500	20,500	24
25	104410	429300	Computer Hardware	0	0	0	3,255	0	3,255	0		4,800	4,800	25
26	104410	431400	Landfill Fees	3,210	4,775	3,540	3,960	1,500	5,460	2,000		3,000	1,000	26
27	104410	441100	Special Highway Supplies	154,510	197,267	622,991	80,403	219,597	300,000	300,000		300,000	0	27
28	104410	441200	Road Matl Patch/ Class C	38,978	68,084	56,749	21,967	103,033	125,000	125,000		125,000	0	28
29	104410	441300	Street Signs	119,248	76,257	71,855	42,528	72,472	115,000	115,000		115,000	0	29
30	104410	448000	Operating Supplies	139,087	158,501	103,171	189,224	20,776	210,000	210,000		210,000	0	30
31	104410	451100	Insurance & Surety Bonds	37,110	44,807	47,596	54,730	55	54,785	54,785		61,100	6,315	31
32	104410	461000	Miscellaneous Expense	1,142	1,523	2,402	1,245	256	1,500	1,500		1,500	0	32
33	104410	473200	Road Materials - Overlay	623,121	858,396	728,719	542,274	270,726	813,000	813,000		813,000	0	33
34	104410	473210	Road Recondition & Repair	415,362	457,379	588,080	464,587	90,413	555,000	555,000		555,000	0	34
35	104410	473400	Concrete Repairs	414,703	165,660	106,831	224,658	135,342	360,000	360,000		396,000	36,000	35
36	TOTAL OPER. & MAINT.			2,347,257	2,470,553	3,012,908	1,906,608	1,137,946	3,044,555	2,979,485	0	3,047,625	68,140	36
37													37	
38	TOTAL STREETS - GEN. FUND			3,988,735	4,042,660	4,813,778	2,780,833	2,270,377	5,051,211	4,986,141	0	5,180,878	194,737	38

Streets Budget (continued)

STREETS DEPARTMENT												
Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change	
STREETS - CAPITAL PROJECTS												
454410	472100	Buildings	1,565,608	30,652	0	0	0	0		0	0	
454410	473100	Improv Other Than Bldgs	0	0	440	210	0	210	0	35,000	265,000	265,000
454410	473500	Road Reconstruction	459,705	1,506,695	560,477	819,506	620,494	1,440,000	1,440,000		1,125,000	(315,000)
454410	473600	New Road Construction	7,065	62,059	1,077,967	542,790	0	542,790	0	542,553	0	0
454410	474500	Machinery & Equipment	483,829	535,885	287,129	566,809	557,191	1,124,000	1,124,000		786,000	(338,000)
454410	474550	Traffic Signals	0	0	0	220,533	0	220,533	0	233,009	0	
TOTAL STREETS - CAP. PROJ.			2,516,207	2,135,291	1,926,013	2,149,849	1,177,684	3,327,533	2,564,000	810,562	2,176,000	(388,000)
BUDGET SUMMARY												
104410		Streets - General Fund	3,988,735	4,042,660	4,813,778	2,780,833	2,270,377	5,051,211	4,986,141	0	5,180,878	194,737
454410		Streets - Capital Projects Fur	2,516,207	2,135,291	1,926,013	2,149,849	1,177,684	3,327,533	2,564,000	810,562	2,176,000	(388,000)
TOTAL STREETS GEN. & CAP.			6,504,942	6,177,951	6,739,791	4,930,682	3,448,061	8,378,744	7,550,141	810,562	7,356,878	(193,263)

Streets Organizational Chart



Engineering Department

Department Description

The Engineering Department provides planning, design, and administrative services for the construction and maintenance of City owned utilities and facilities. Staff members assist other City departments and elected officials of the City in a support function that helps those departments and leaders make informed decisions and more effectively accomplish their responsibilities. The department also provides plan review and construction inspection services for residential and commercial construction projects in the City. The Department also provides professional services for surveys of publicly owned properties; inspection of work in the public right of way and is responsible for the implementation and management of environmental programs. Staffing includes seven full-time employees and two part-time employees.

Major Roles & Critical Functions

- Identify critical infrastructure needs for culinary water, storm drain, street maintenance and other City facilities.
- Implement projects identified in the 10-year capital plans of the City's Public Works Departments.
- Provide development review for residential and commercial projects in the City.
- Review proposed development proposals for residential and commercial projects.
- Review building permit applications, determine permit fees and provide building inspections for commercial and residential projects.

Fiscal Year Priorities

- Bid and construct the 300 South (Main St to 400 E) Street Reconstruction Project.
- Provide construction management and oversight services for the Bountiful City-wide fiber project.
- Continue to assist with the implementation of the trails master plan.
- Improve public accessibility and process management through implementation of online application process for grading, encroachment, subdivision and other applications or permits.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries – Permanent Employees	Increased by \$52,021 to include 6% COLA for all Department employees and merit increases for 2 of 7 employees	Yes	Sustainable Bountiful
413010	FICA Taxes	Increased by \$3,980 to account for associated changes to Salaries – Permanent Employees	Yes	Sustainable Bountiful
413020	Employee Medical Insurance	Increased by \$13,198 to account for changes in health insurance coverage and/or premium expenses	Yes	Sustainable Bountiful
413040	State Retirement & 401k	Increased by \$3,679 to account for associated changes to Salaries – Permanent Employees	Yes	Sustainable Bountiful

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
421000	Books, Subscriptions & Memberships	Reduced \$500 to reflect fewer purchases of educational materials for Building Inspector’s certification training.	Yes	Financial Balance and Accountability
423000	Travel & Training	Decreased \$1,000 – This account includes continuing education expenses for Engineering and Surveying Professional Licenses; training for Building Inspector, Building Official, Staff Engineer.	Yes	Financial Balance and Accountability
424000	Office Supplies	Decreased \$500 – This account is used for the purchase of general office supplies such as copier paper, pens, plotter paper and plotter printer cartridges and other miscellaneous items.	Yes	Financial Balance and Accountability
425000	Equipment, Supplies & Maintenance	Decreased \$3,400 – Funds used for purchase/renewal of software re-allocated to Computer Software Account.	Yes	Financial Balance and Accountability

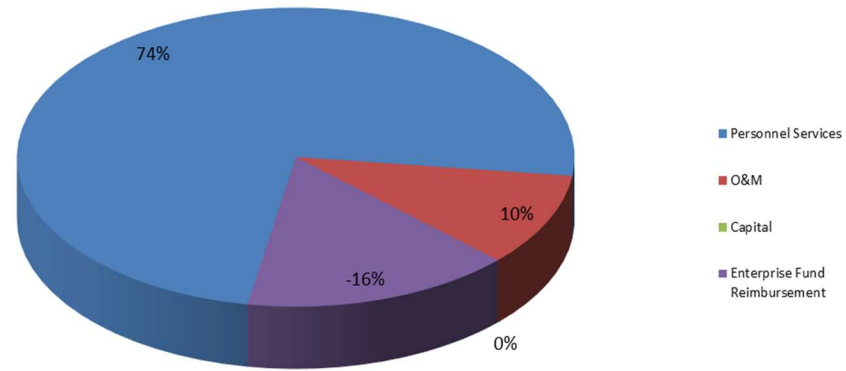
426000	Bldg & Grnd Suplpies & Maintenance	Increased \$2,000 – Funds are used for maintenance of City Hall and utility expenses.	Yes	Financial Balance and Accountability
429200	Computer Software	New account for FY25 which is intended to track expenses for computer software purchases and subscription renewals.	Yes	Financial Balance and Accountability
429300	Computer Hardware	Computer replacement charges as determined by the IT Department.	Yes	Financial Balance and Accountability
431000	Professional & Technical Services	Decreased \$30,000 – 3 rd party Building Inspection Services are anticipated for large multi-family and commercial projects. Third year of additional inspection support. This account includes \$15,000 funding for 3 rd party Davis Blvd bridge study to support grant application which was not completed in FY24.	Yes	Financial Balance and Accountability
431050	Credit Card Merchant Fees	Decreased \$5,000 to reflect the change in processing credit card fees. This account also includes banking and other fees charged to the Engineering Dept.	Yes	Financial Balance and Accountability
451100	Insurance & Surety Bonds	Increased \$500 for anticipated increased insurance costs. Amount shown is only an estimate.	Yes	Financial Balance and Accountability
453120	Interest - SBITA	Actual amount to be determined by the Finance Department. The amount shown in the budget is only an estimate.	Yes	Financial Balance and Accountability
455120	Principal - SBITA	Actual amount to be determined by the Finance Department. The amount shown in the budget is only an estimate.	Yes	Financial Balance and Accountability

Performance Measures

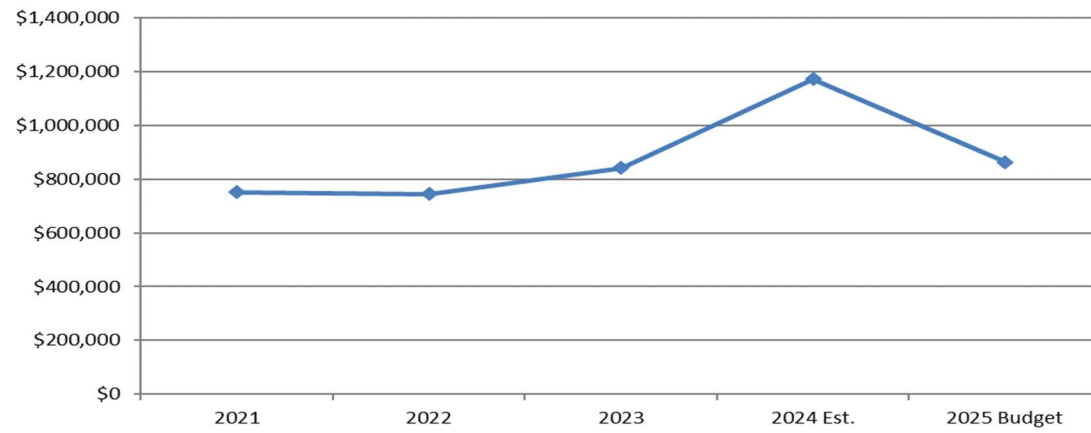
Tier 1 Priority: <i>Improve and Maintain Infrastructure</i>						
Priority Objective: <i>Stay Ahead of Maintenance Curve</i>						
Department Strategy: ENGINEERING		Complete Scheduled Capital Improvement Projects for the Current Fiscal Year				
		Performance Measures				
Performance Indicator:	Design, Bid, Construct Capital Projects	FY2022 Actual	FY2023 Actual	FY2024 Actual		FY2025 Target
	Water Line Replacement	Partial	Yes	Partial *		Yes
	Storm Drain New, Replcmt	Yes	Yes	N/A		Yes
	Asphalt Overlay	Yes	N/A	N/A		N/A
	Street Reconstruction	Yes	Yes	Yes		Yes
	All projects designed by Engineering Dept. staff					
	*- Water Line Replacement for Street Reconstruction Project replaced planned project					
Tier 1 Priority: <i>Open, Accessible & Interactive Government</i>						
Priority Objective: <i>Active Resident Engagement</i>						
Department Strategy: BUILDING		Implement Digital Plan Review Process for Building Permits				
		Comply with State requirements for residential inspection and plan review time guidelines.				
		Performance Measures				
Performance Indicator:		FY2022 Actual	FY2023 Actual	FY2024 Actual		FY2025 Target
	% Inspections scheduled online	60%	95% YTD			
	Inspections Performed	N/A	2398	1,990	FY1D thru 2/24	2500
	% permit payments online	30%	30%			
	Building Permits Issued	N/A	785	588	FY1D thru 2/24	900

Engineering Budget Graphs

FY 2024-2025 Engineering Budget



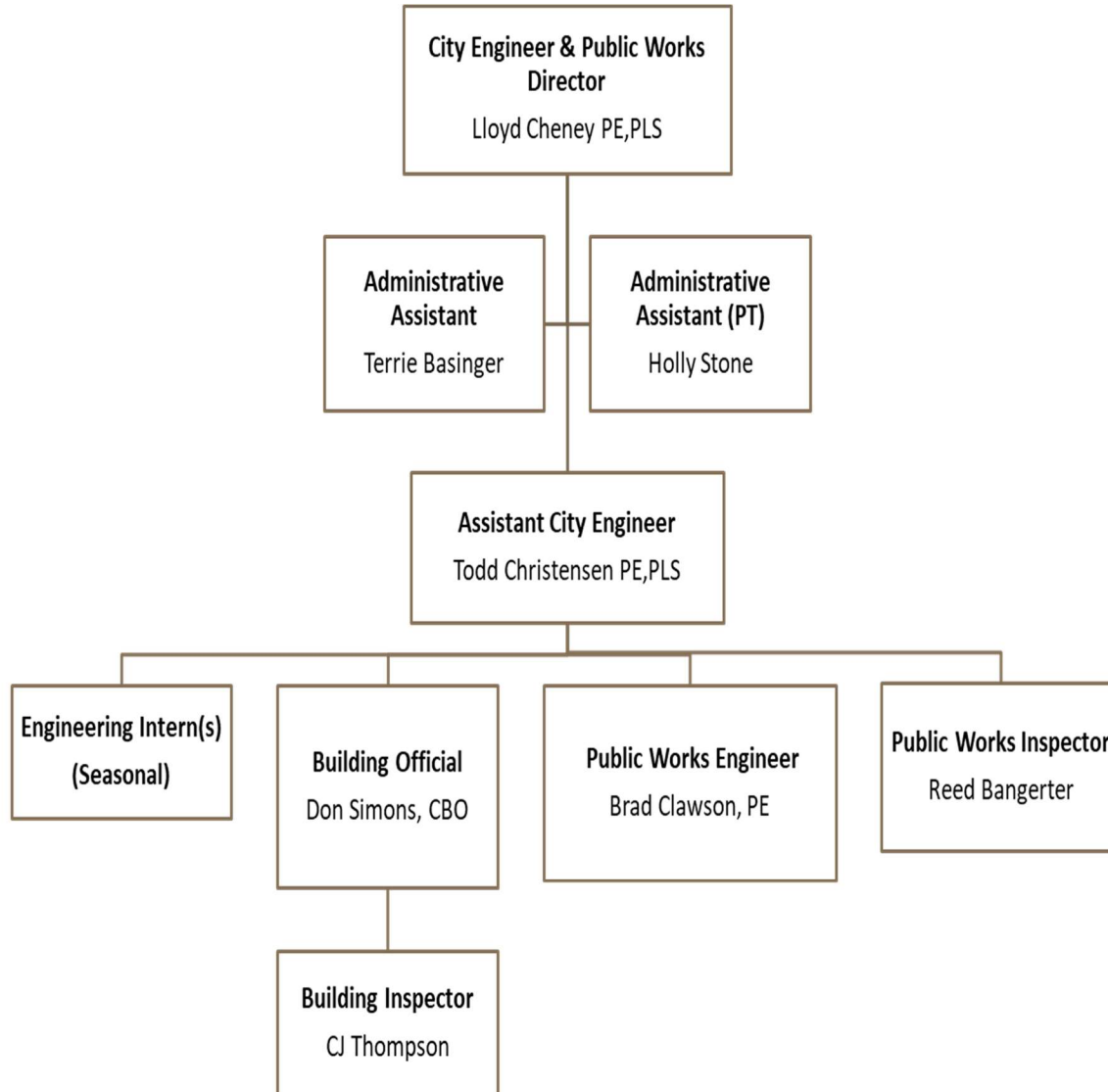
Budget History (Less Capital)



Engineering Budget

			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar
	Account Number	Account Description	2021	2022	2023	Actual	Estimate	2024 Est.	2024 Budget	Fiscal Year	2025 Budget	Change
										2024 Budget		
1	ENGINEERING											
2												
3												
4												
5	PERSONNEL SERVICES											
6	104450	411000	466,725	456,474	488,573	254,478	286,411	540,889	540,889		592,910	52,021
7	104450	412000	16,862	15,778	16,414	8,623	9,377	18,000	18,000		18,000	0
8	104450	413010	36,747	35,285	37,799	18,889	25,198	44,087	44,087		48,067	3,980
9	104450	413020	113,623	99,112	108,514	54,773	70,901	125,674	125,674		138,872	13,198
10	104450	413030	2,501	2,578	2,667	1,422	1,925	3,347	3,347		3,648	301
11	104450	413040	84,282	84,921	90,239	47,002	52,900	99,902	99,902		103,581	3,679
12	104450	425300	16,762	16,468	16,958	8,309	9,104	17,413	17,413		17,413	0
13	104450	491640	9,182	8,913	9,737	5,049	5,394	10,443	10,443		11,359	916
14	TOTAL PERSONNEL SERVICES		746,684	719,530	770,901	398,545	461,210	859,755	859,755	0	933,849	74,094
15												
16	OPERATIONS & MAINTENANCE											
17	104450	421000	2,328	2,126	4,370	488	2,512	3,000	3,000		2,500	(500)
18	104450	423000	4,037	7,281	14,355	2,827	8,173	11,000	11,000		10,000	(1,000)
19	104450	424000	5,448	1,870	2,965	1,416	2,084	3,500	3,500		3,000	(500)
20	104450	425000	8,395	23,768	9,385	6,897	6,103	13,000	13,000		9,600	(3,400)
21	104450	426000	12,163	15,564	21,031	8,485	9,000	17,485	14,000		16,000	2,000
22	104450	428000	5,190	9,433	8,877	2,852	4,898	7,750	7,750		7,750	0
23	104450	429200	0	0	0	4,345	0	4,345	0		5,000	5,000
24	104450	429300	14,369	18,849	12,280	3,869	1,787	5,656	10,000		4,000	(6,000)
25	104450	431000	19,182	36,942	74,532	25,458	35,000	60,458	70,000		40,000	(30,000)
26	104450	431050	3,892	5,320	7,181	1,865	2,000	3,865	10,000		5,000	(5,000)
27	104450	448000	144	0	1,123	11	989	1,000	3,000		3,000	0
28	104450	451100	6,600	8,183	10,385	11,229	0	11,229	12,500		13,000	500
29	104450	453100	4,506	2,611	4,324	4,226	12,000	16,226	5,000		5,000	0
30	104450	453120	0	0	795	1,000	1,000	0	0		100	100
31	104450	455120	0	0	5,048	5,000	5,000	0	0		2,635	2,635
32	104450	461000	175	440	511	430	250	680	500		500	0
33												
34	TOTAL OPER. & MAINT.		86,428	132,387	177,163	74,396	90,796	165,192	163,250	0	127,085	(36,165)
35												
36	TOTAL ENGINEERING - GENERAL FUND		833,112	851,917	948,064	472,941	552,006	1,024,947	1,023,005	0	1,060,934	37,929
37												
38	Enterprise Fund Reimbursement - Administrative Services											
39	104450	496200	(101,312)	(107,638)	(106,929)	(58,470)	(58,470)	(116,940)	(116,939)		(196,997)	(80,058)
40	Total Enterprise Fund Reimbursement - Admin. Services		(101,312)	(107,638)	(106,929)	(58,470)	(58,470)	(116,940)	(116,939)	0	(196,997)	(80,058)
41												
42	TOTAL ADJUSTED ENGINEERING - GENERAL FUND		731,800	744,279	841,135	414,471	493,536	908,007	906,066	0	863,937	(42,129)
43												
44	ENGINEERING - CAPITAL PROJECTS											
45	454450	474500	18,895	0	0	43,926	221,074	265,000	250,000		0	(250,000)
46	TOTAL ENGINEERING - CAPITAL		18,895	0	0	43,926	221,074	265,000	250,000	0	0	(250,000)
47												
48	BUDGET SUMMARY											
49	104450	Engineering - General Fund	731,800	744,279	841,135	414,471	493,536	908,007	906,066	0	863,937	(42,129)
50	454450	Engineering - Capital Projects Fund	18,895	0	0	43,926	221,074	265,000	250,000	0	0	(250,000)
51	TOTAL ENGINEER GENERAL & CAPITAL		750,695	744,279	841,135	458,397	714,610	1,173,007	1,156,066	0	863,937	(292,129)

Engineering Organizational Chart



Parks Department

Department Description

Bountiful City Parks Department has eight full-time staff and hires up to 24 seasonal staff during the summer months. The Department is responsible for maintaining the City's parks, streetscapes, facility landscapes, trailheads, open spaces, and other City owned properties. We assist in the scheduling, planning and operation of annual City sponsored events and over 400 private events which are hosted in the parks and pavilions. Staff members facilitate the use of the park's sport facilities for youth and adult sport leagues and other outdoor recreation activities. In the winter months the Department is tasked with snow removal on City owned facilities, city sidewalks, Park parking lots, and South Davis Recreation Center.

Major Roles & Critical Functions

- Maintain City Parks, Streetscapes, Open Spaces, and Trails using best industry practices to a clean, healthy, and safe standard.
- Plant and maintain flower beds throughout Bountiful for community wide beautification.
- Provide well maintained City sports fields, courts, and facilities for regional cooperation with Recreation Districts, School Districts, private organizations, community-based service groups and families.
- Collaborate and assist with Special Event scheduling, organization, and management with regional Recreation Districts, School Districts, Non-profit organizations, community-based service organizations, local businesses, and families.
- Support and assist with the implementation of the Bountiful Trails Masterplan through the planning, design, construction, and maintenance of trails and trail networks.

Fiscal Year Priorities

- Develop an Employee Training and Development Plan for long-term retention.
- Improve the overall maintenance of City Parks, Open Spaces, Flowerbeds, and Trails. Keep them Clean, Healthy, and Safe.
- Implement established parks-wide Water Conservation and Management Plan while maximizing Water Agency regulatory restrictions.
- Convert Park irrigation systems to new "Smart Controller" technology.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries- Perm Employees	Increase by \$44,946 to cover scheduled merit increases, market adjustments and 6% cost-of-living adjustment	Yes	Sustainable Bountiful
413010	FICA Taxes	Increase of \$3,439 as calculated by HR to cover full time employees	Yes	Sustainable Bountiful
413020	Employee Medical Insurance	Increase of \$19,233 as calculated by HR. The increase is part of the hiring of 3 new employees as singles or small families increasing the amount of costs to the City	Yes	Sustainable Bountiful
413030	Employee Life Insurance	Increase of \$253 as calculated by HR to cover full-time employees and estimated fee increases	Yes	Sustainable Bountiful
413040	State Retirement and 401K	Increase of \$2,402 as calculated by HR to cover fee increases, full-time employees' retirement and 401K	Yes	Sustainable Bountiful
491640	Workers Comp	Increase of \$899 as calculated by HR to cover fee increases, and full-time employees	Yes	Sustainable Bountiful

Operations and Maintenance

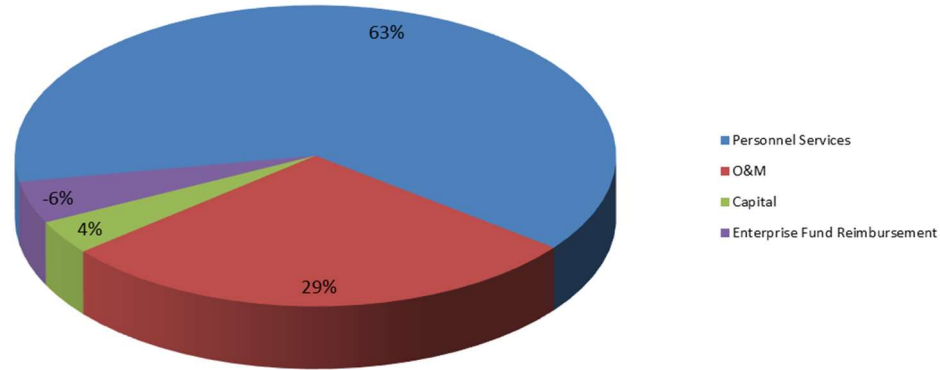
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
425000	Equip Supplies & Maintenance	Increase of \$10,000 to cover estimated increased costs of parts, fuel, and small maintenance equipment	Yes	Well Maintained Parks
426000	Bldg. and Grounds Supply and Maintenance	Increase of \$10,000 to cover increased costs of shipping, goods, supplies, fertilizers, chemicals, and maintenance products.	Yes	Well Maintained Parks, Trails & Urban Pathways
427000	Utilities	Increase of \$15,000 to cover the estimated increase of utilities costs and general fee increases.	Yes	Well Maintained Parks
491150	Admin. Services Reimbursement	Increase of \$5,208 as estimated by Finance Department	Yes	Financial Balance and Accountability

Performance Measures

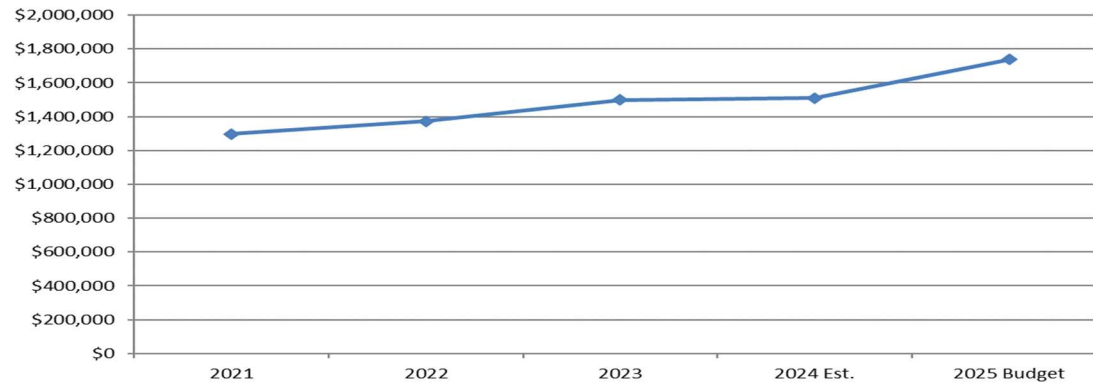
Tier 3: Quality & Varied Recreational Opportunities					
Priority Objective: <i>Well Maintained Parks</i>					
Department Strategy:	Clean Parks: High standard of cleanliness in Parks, Bathrooms, and Pavilions.				
		Performance Measures			
		FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget
Performance Indicator:	Daily Park and Facility Inspections and Actions required				
	Properties inspected (51)	46	51	51	51
	Bathrooms Inspected (38)	30	38	38	38
	Pavilions/Stages Inspected (26)	25	26	26	26
Tier 3: Quality & Varied Recreational Opportunities					
Priority Objective: <i>Well Maintained Parks</i>					
Department Strategy:	Healthy Parks: High standard of turf and plant health and maintenance.				
		Performance Measures			
		FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget
Performance Indicator:	Weekly inspections and adjustments to Irrigation systems/controllers				
	Controllers Inspected/Adjusted (52)	52	52	52	52
	Irrigation Systems Inspected (51)	43	48	51	51
	Properties Aerated/Fertilized (40 properties require maintenance)	40	40	40	40
Tier 3: Quality & Varied Recreational Opportunities					
Priority Objective: <i>Well Maintained Parks</i>					
Department Strategy:	Safe Parks; High Standard of care and maintenance of Parks, Facilities, Playgrounds, Sports Courts/Fields, and Trees				
		Performance Measures			
		FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget
Performance Indicator:	Regular inspections and corrective action taken as required				
	Properties inspected (51)	45	51	51	51
	Bathrooms Inspected (38)	30	38	38	38
	Pavilions/Stages Inspected (28)	28	28	28	28
	Playgrounds inspected (13)	13	13	13	13
	Sports Courts/Fields Inspected (46)	40	40	46	46
	Tree and plant pruning (1/4 of maintained properties annually (12)	10	7	8	8

Parks Budget Graphs

FY 2024-2025 Parks Budget



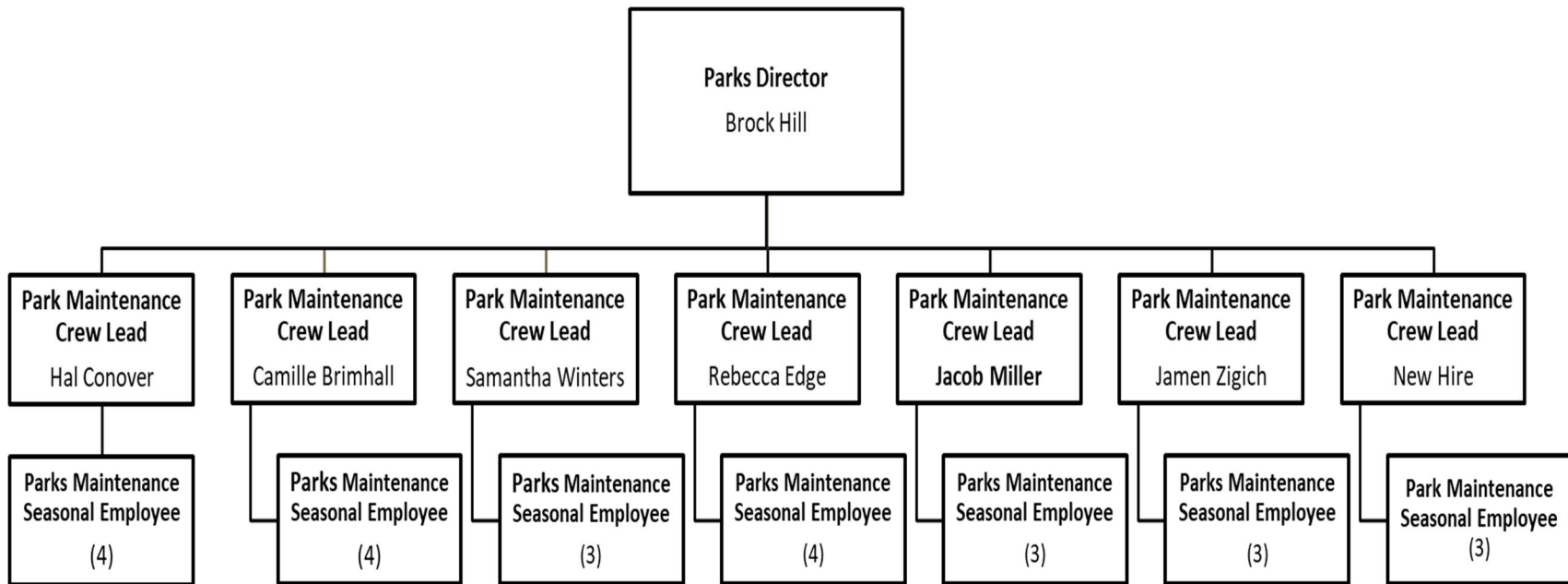
Budget History (Less Capital)



Parks Budget

Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change
PARKS											
PERSONNEL SERVICES											
104510 411000	Salaries - Perm Employees	368,195	450,474	434,703	252,211	292,774	544,985	544,985		589,931	44,946
104510 412000	Salaries-Temp & Part-Time	138,360	132,949	103,755	58,502	60,000	118,502	231,006		231,006	0
104510 413010	Fica Taxes	37,458	43,066	39,709	23,007	36,356	59,363	59,363		62,802	3,439
104510 413020	Employee Medical Ins	103,616	122,709	114,565	59,196	123,943	183,139	183,139		202,372	19,233
104510 413030	Employee Life Ins	2,079	2,547	2,307	1,426	1,928	3,354	3,354		3,607	253
104510 413040	State Retirement & 401 K	69,685	84,321	79,822	46,295	54,364	100,659	100,659		103,061	2,402
104510 413060	Unemployment Reimb	247	0	0	0	0	0	0		0	0
104510 491640	WorkersCompPremiumCharge-ISF	10,171	11,716	10,830	6,250	7,590	13,840	13,840		14,739	899
TOTAL PERSONNEL SERVICES		729,811	847,782	785,691	446,887	576,955	1,023,842	1,136,346	0	1,207,518	71,172
OPERATIONS & MAINTENANCE											
104510 415000	Employee Education Reimb	2,443	0	0	0	0	0	2,500		2,500	0
104510 421000	Books Subscr & Mmbrshp	387	755	412	817	183	1,000	1,000		1,000	0
104510 423000	Travel & Training	1,601	14,269	7,046	986	8,014	9,000	9,000		9,000	0
104510 424000	Office Supplies	1,285	1,765	4,669	136	1,864	2,000	2,000		2,000	0
104510 425000	Equip Supplies & Maint	79,959	84,183	85,695	45,603	34,397	80,000	80,000		90,000	10,000
104510 426000	Bldg & Grnd Suppl & Maint	203,395	173,331	138,136	106,246	33,754	140,000	140,000	200,000	150,000	10,000
104510 427000	Utilities	136,092	136,854	159,034	89,282	45,718	135,000	135,000		150,000	15,000
104510 428000	Telephone Expense	3,929	3,978	4,051	1,785	2,815	4,600	4,600		4,600	0
104510 429200	Computer Software	0	0	0	1,008	0	1,008	0		0	0
104510 429300	Computer Hardware	0	0	0	1,020	0	1,020	0		0	0
104510 431050	Credit Card Merchant Fees	18	22	25	4	25	29	1,000		1,000	0
104510 431400	Landfill Fees	1,140	3,040	1,520	605	395	1,000	1,000		1,000	0
104510 448000	Operating Supplies	9,540	13,283	10,230	5,027	9,000	14,027	15,000		15,000	0
104510 451100	Insurance & Surety Bonds	9,218	14,344	15,335	18,080	0	18,080	7,500		7,500	0
104510 461000	Miscellaneous Expense	982	1,323	1,218	760	0	760	250		250	0
104510 461400	Purchase Of Water	42,467	40,273	81,169	81,102	8,000	89,102	92,000		92,000	0
104510 462090	Handcart Days Celebration	20,000	20,000	20,000	20,000	0	20,000	20,000		20,000	0
TOTAL OPER. & MAINT.		512,458	507,421	528,541	372,461	144,165	516,626	510,850	200,000	545,850	35,000
TOTAL PARKS - GEN. FUND		1,242,269	1,355,203	1,314,232	819,348	721,120	1,540,468	1,647,196	200,000	1,753,368	106,172
Enterprise Fund Reimbursement - Administrative Services											
104510 496200	Admin Services ReimbAdjustment	(75,030)	(73,684)	(73,423)	(40,661)	(40,660)	(81,321)	(81,321)		(86,529)	(5,208)
Total Enterprise Fund Reimbursement - Admin. Services		(75,030)	(73,684)	(73,423)	(40,661)	(40,660)	(81,321)	(81,321)	0	(86,529)	(5,208)
TOTAL ADJUSTED PARKS - GENERAL FUND		1,167,239	1,281,519	1,240,809	778,687	680,460	1,459,147	1,565,875	200,000	1,666,839	100,964
PARKS - CAPITAL PROJECTS											
454510 473100	Improv Other Than Bldgs	0	14,669	0	0	0	0	0		0	0
454510 474500	Machinery & Equipment	129,674	76,573	118,566	0	50,000	50,000	50,000	52,000	70,000	20,000
454510 476000	Bond Issuance Costs	0	0	140,382	0	0	0	0		0	0
TOTAL PARKS - CAPITAL		129,674	91,242	258,948	0	50,000	50,000	50,000	52,000	70,000	20,000
BUDGET SUMMARY											
104510	Parks - General Fund	1,167,239	1,281,519	1,240,809	778,687	680,460	1,459,147	1,565,875	200,000	1,666,839	100,964
454510	Parks - Capital Projects Fund	129,674	91,242	258,948	0	50,000	50,000	50,000	52,000	70,000	20,000
TOTAL PARKS GENERAL & CAPITAL		1,296,913	1,372,761	1,499,757	778,687	730,460	1,509,147	1,615,875	252,000	1,736,839	120,964

Parks Organizational Chart



Trails Department

Department Description

Bountiful City’s Trails Master Plan identifies a variety of planned hiking, biking, and multi-use trails to be constructed throughout the City. The Trails Department budget categorizes the funding sources and the projects to be completed each year. Trail efforts are managed by representatives of the Planning, Engineering and Parks Departments, who receive input and support from the Bountiful Trails Advisory Committee (BTAC).

Major Roles & Critical Functions

- Oversee the implementation of the Bountiful Trails Master Plan.
- Prioritize trail projects with input from the Bountiful Trails Advisory Committee (BTAC).
- Work with BTAC to seek grant funding.
- Construct trails and trailhead projects identified in the Trail Master Plan.

Fiscal Year Priorities

- Complete Egget Park Connector Trail to Holbrook Trailhead.
- Apply for available, qualifying UORG and RTP trail grants.
- Develop and Implement Trails Master Signage package.
- Work with Forest Service on applying for 2024 National Environmental Policy Act (NEPA) approval.

Operational Revenue Highlights

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
423000	Travel & Training	\$3,000 increase in startup for Trails Staff training and industry conferences.	Yes	Well Maintained Parks, Trails, and Urban Pathways.

Performance Measures

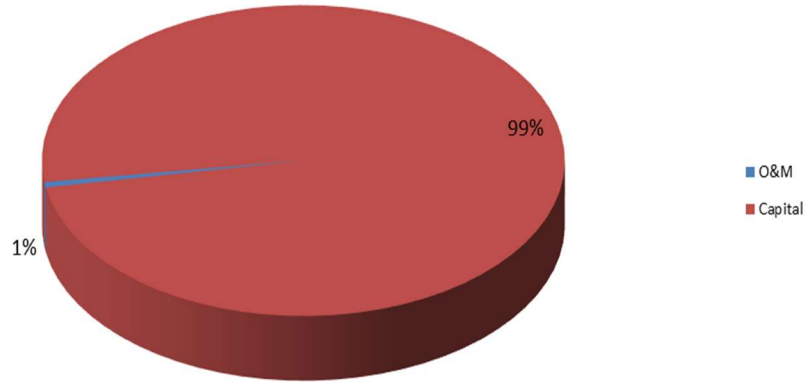
Priority Objective:					
Department Strategy:	Comprehensive Trails Masterplan with supporting documents: "working" Implementation Plan, trail maps, maintenance standards, signage plan, and budgets; reviewed and/or updated regularly.				
Performance Indicator:		Performance Measures			
		FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget
	Trails Master Plan	Completed	Updated	Update	Update
	Implementation Plan	Completed	Updated	Update	Update
	Trails Maps	Completed	Updated	Update	Update
	Maintenance Standards		Develop	Implement	Implement
	Signage Plan		Develop	Develop	Implement
Budgets: (Bond, Grants, General Fund)	Completed	Updated	Update	Update	

Priority Objective:					
Department Strategy:	Safe Trails: Maintain all trails, features, facilities, signage, and trailheads to a High Standard of Care following Industry Best Management Paractice.				
Performance Indicator: (current)		Performance Measures			
		FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget
	Trials (5.6 miles, 2022)	3.5	16	24	28
	Bridges (1, 2022)	1	3	4	4
	Facillities (2, 2022)	2	2	2	2
Trailheads (2,2022)	2	3	3	4	

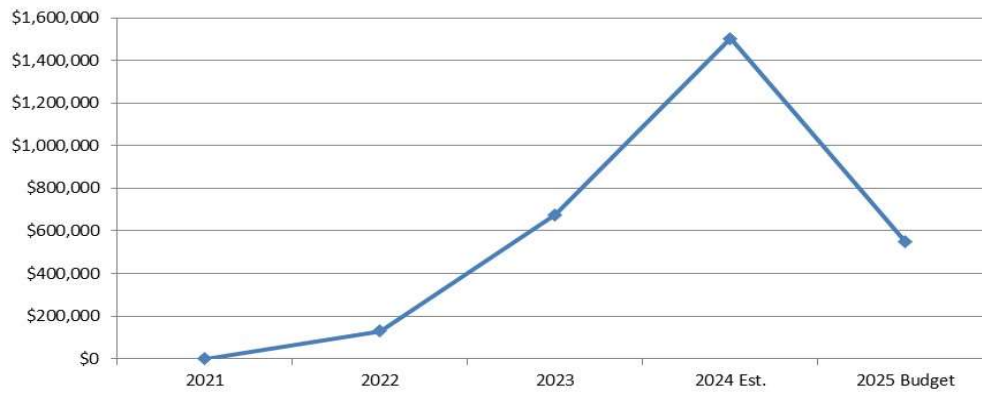
Priority Objective:					
Department Strategy:	Public Outreach: Use Social Media, City Website and Resources, Bountiful Trails Committee, Volunteer Groups, and regular Trail Events to educate and engage the public in the use of Bountiful Trails.				
Performance Indicator:		Performance Measures			
		FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget
	Social Media: Facebook, Instagram	Completed	Updated	Stay Current	Stay Current
	City Website: Interactive Trails Webpage,	Completed	Updated	Update	Update
	Trails Committee: Member advocacy thru assignments	Completed	Active	Stay Active	Stay Active
	Volunteer Groups: NICA, Youth groups, etc.	Completed	Active	Stay Active	Stay Active
Trail Events: National Trails Day, Service Day, Organized Trail Hikes		Plan & Complete	Plan & Complete	Plan & Complete	

Trails Budget Graphs

FY 2024-2025 Trails Budget



Budget History (Less Capital)



Trails Budget

1	TRAILS										Amended			1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number		Account Description	2021	2022	2023	Actual	Estimate	2024 Est.	2024 Budget	2024 Budget	2025 Budget	Change	3
4														4
5	OPERATIONS & MAINTENANCE													5
6	104550	423000	Travel & Training	0	0	1,712	0	300	300	0		3,000	3,000	6
7	104550	425000	Equip Supplies & Maint	0	0	1,373	1,408	4,000	5,408	10,000		0	(10,000)	7
8	104550	426000	Bldg & Grnd Suppl & Maint	0	0	0	198	2,000	2,198	10,000		0	(10,000)	8
9	104550	431000	Profess & Tech Services	0	0	0	12,400	0	12,400	0		0	0	9
10	104550	461000	Miscellaneous Expense	0	0	572	0	0	0	0		0	0	10
11	TOTAL OPER. & MAINT.			0	0	3,657	14,005	6,300	20,305	20,000	0	3,000	(17,000)	11
12														12
13	TOTAL TRAILS - GEN. FUND			0	0	3,657	14,005	6,300	20,305	20,000	0	3,000	(17,000)	13
14														14
15	TRAILS - CAPITAL PROJECTS													15
16	454550	473101	Improv. Other Than Bldg-Bond \$	0	128,681	671,234	1,233,080	233,593	1,466,673	500,000		500,000	0	16
17	454550	473102	Improv. Other Than Bldg-RAPTx\$	0	0	0	0	0	0	230,000		0	(230,000)	17
18	454550	473103	Improv. Other Than Bldg-Grant\$	0	0	0	15,710	0	15,710	0		45,000	45,000	18
19	TOTAL TRAILS - CAPITAL			0	128,681	671,234	1,248,790	233,593	1,482,383	730,000	0	545,000	(185,000)	19
20														20
21	BUDGET SUMMARY													21
22	104550		Trails - General Fund	0	0	3,657	14,005	6,300	20,305	20,000	0	3,000	(17,000)	22
23	454550		Trails - Capital Projects Fund	0	128,681	671,234	1,248,790	233,593	1,482,383	730,000	0	545,000	(185,000)	23
24	TOTAL TRAILS GENERAL & CAPITAL			0	128,681	674,891	1,262,795	239,893	1,502,688	750,000	0	548,000	(202,000)	24

Planning Department

Department Description

The Bountiful City Planning and Economic Development Department works with residents, property owners, business owners, and others to create a desirable place to live, work, play, and do business. The Department oversees planning, economic development, business licensing, and code enforcement. Department activities include reviewing development applications for compliance with applicable Land Use Codes; responding to resident questions; all aspects of long-range, current, and transportation planning; coordinating and presenting items to residents, groups, consultants, property owners, and developers, and moderate-income housing implementation and reporting. The Department is responsible for the City's Comprehensive General Plan development and oversight. The Department develops, promotes, and implements a variety of short- and long-term economic development plans; and evaluates a variety of incentives for growth and expansion of businesses and industry in Bountiful.

Major Roles & Critical Functions

- Administer the Land Use Code and promote the General Plan and best planning practices by informing and educating the general public, the development community, and other City Departments.
- Prepare staff recommendations for City Council, Planning Commission, Administrative Committee, Administrative Law Judge, and Trails Advisory Committee review and consideration.
- Develop, coordinate, and manage redevelopment activities and programs with a particular focus on historic Main Street.
- Respond to all zoning enforcement complaints and work with residents and property owners to obtain compliance with the Land Use Code.
- Process business license applications in a courteous, helpful, and efficient manner.

Fiscal Year Priorities

- Comprehensive General Plan update.
- Compliance with State mandates, e.g., Moderate Income Housing Plan, etc.
- Implementation of the adopted Bountiful Trails Master Plan along with Parks and Engineering Departments.
- Provide continued support and coordination of the Bus Rapid Transit (BRT) corridor.
- Continue to train and mentor newer staff members and develop efficient office practices.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
104610-411000, 104610-413010, 104610-413020, 104610-413040, & 104610-491640.	Personnel Services	Budget increase of \$27,797 due to COLA increase, medical insurance increase, and personnel changes in medical insurance, etc.	No.	Tier I: Open, Accessible, & Interactive Government.

Operations and Maintenance

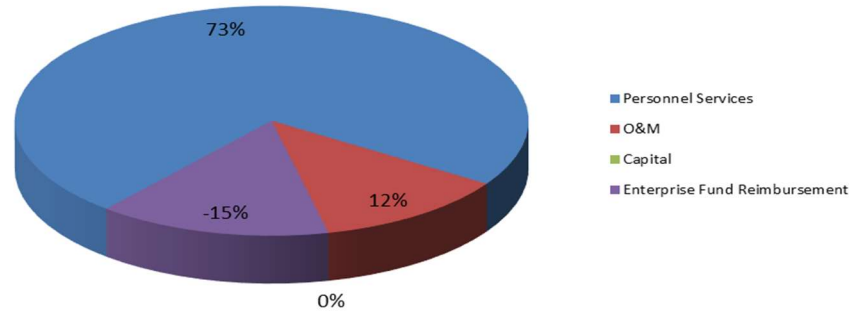
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
104610-451100	Insurance % Surety Bonds	Budget increase of \$1,005 based on current trends.	No.	Tier I: Open, Accessible, & Interactive Government.

Performance Measures

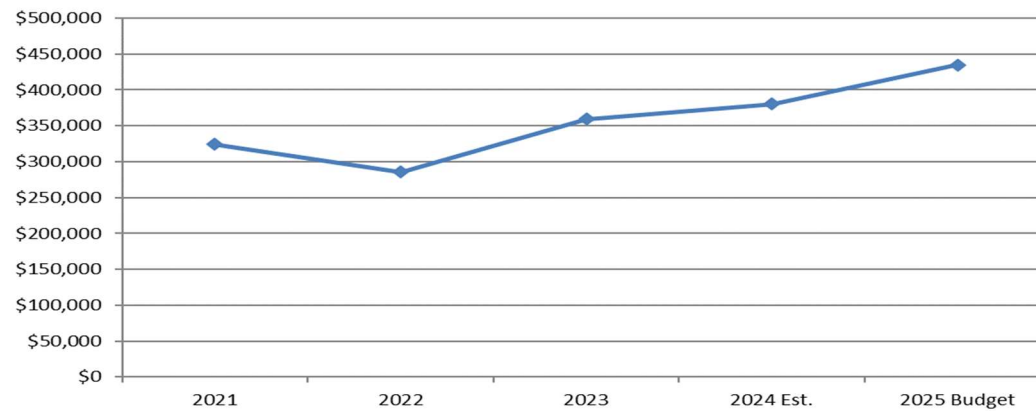
Tier I: <i>Open, Accessible, & Interactive Government</i>				
Priority Objective: Customer Relations				
Department Strategy:	Effectively managed workload initiated by the public.			
Performance Indicator:	Measure workload <u>initiated</u> by the public.	CY2022 Actual	CY2023 Actual	CY2024 Target
	# of new business licenses	264	216	N/A
	# of renewed business licenses	1,807	1,161	N/A
	# of alcohol related new licenses	1	2	N/A
	# of alcohol related renewed licenses	19	14	N/A
	# of submitted land use applications	56	26	N/A
	# of submitted code enforcement complaints	106	179	N/A
	# of resolved code enforcements complaints	84	176	N/A
	# of building permit reviewed	801	852	N/A

Planning Budget Graphs

FY 2024-2025 Planning Budget



Budget History (Less Capital)



Planning Budget

Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change
PERSONNEL SERVICES											
104610 411000	Salaries - Perm Employees	189,209	166,992	223,666	119,696	119,696	239,392	264,254		269,248	4,994
104610 412000	Salaries-Temp & Part-Time	0	5,670	0	0	0	0	0		0	0
104610 413010	Fica Taxes	14,532	12,893	16,970	8,934	8,934	17,868	20,865		21,247	382
104610 413020	Employee Medical Ins	67,887	46,000	61,827	36,258	36,258	72,516	73,335		97,276	23,941
104610 413030	Employee Life Ins	1,121	895	1,252	682	682	1,364	1,644		1,672	28
104610 413040	State Retirement & 401 K	35,297	30,042	40,896	21,681	21,681	43,362	48,808		47,038	(1,770)
104610 413060	Unemployment Reimb	0	0	3,059	0	0	0	0		0	0
104610 425300	Vehicle Allowance	6,257	3,737	5,700	2,897	2,897	5,794	8,485		8,485	(0)
104610 491640	WorkersCompPremiumCharge-ISF	3,325	2,741	3,920	2,178	2,178	4,356	4,391		4,615	224
TOTAL PERSONNEL SERVICES		317,628	268,970	357,290	192,327	192,326	384,653	421,782	0	449,579	27,797
OPERATIONS & MAINTENANCE											
104610 421000	Books Subscr & Mmbrshp	991	1,343	1,566	1,193	300	1,493	1,500		1,500	0
104610 422000	Public Notices	157	943	282	100	0	100	1,000		1,000	0
104610 423000	Travel & Training	2,638	5,486	12,866	1,230	8,750	9,980	10,000		10,000	0
104610 424000	Office Supplies	3,801	4,071	4,368	1,821	2,100	3,921	4,000		4,000	0
104610 425000	Equip Supplies & Maint	14,655	17,761	20,559	4,713	5,500	10,213	10,250		10,250	0
104610 426000	Bldg & Grnd Suppl & Maint	4,153	5,152	7,117	2,818	3,100	5,918	6,000		6,000	0
104610 428000	Telephone Expense	1,356	1,234	4,067	1,019	2,500	3,519	3,660		3,660	0
104610 429200	Computer Software	0	0	0	1,710	0	1,710	0		2,472	2,472
104610 429300	Computer Hardware	0	0	0	1,731	0	1,731	0		2,165	2,165
104610 431000	Profess & Tech Services	13,556	25,827	3,287	19,522	400	19,922	20,000		20,000	0
104610 431050	Credit Card Merchant Fees	1,550	1,889	2,126	392	0	392	0		0	0
104610 448000	Operating Supplies	564	1,288	0	0	1,000	1,000	1,000		1,000	0
104610 451100	Insurance & Surety Bonds	3,018	5,191	4,418	5,394	0	5,394	5,037		6,042	1,005
104610 453100	Interest Expense	0	0	0	0	200	200	200		0	(200)
104610 459240	Commissioner's Allowance	3,608	4,125	5,815	1,250	4,700	5,950	6,000		6,000	0
104610 461000	Miscellaneous Expense	1,204	1,671	2,394	1,090	0	1,090	1,000		1,000	0
TOTAL OPER. & MAINT.		51,252	75,981	68,867	43,983	28,550	72,533	69,647	0	75,089	5,442
TOTAL PLANNING - GEN. FUND		368,880	344,951	426,157	236,310	220,876	457,186	491,429	0	524,668	33,239
Enterprise Fund Reimbursement - Administrative Services											
104610 496200	Admin Services ReimbAdjustment	(44,561)	(59,697)	(66,917)	(38,475)	(38,476)	(76,951)	(76,951)		(90,104)	(13,153)
Total Enterprise Fund Reimbursement - Admin. Services		(44,561)	(59,697)	(66,917)	(38,475)	(38,476)	(76,951)	(76,951)	0	(90,104)	(13,153)
TOTAL ADJUSTED PLANNING - GENERAL FUND		324,319	285,254	359,240	197,835	182,400	380,235	414,478	0	434,564	20,086
PLANNING - CAPITAL PROJECTS											
TOTAL PLANNING - CAPITAL		0	0	0	0	0	0	0	0	0	0
BUDGET SUMMARY											
104610	Planning - General Fund	324,319	285,254	359,240	197,835	182,400	380,235	414,478	0	434,564	20,086
454610	Planning - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0
TOTAL PLANNING - GEN. & CAP.		324,319	285,254	359,240	197,835	182,400	380,235	414,478	0	434,564	20,086

Planning Organizational Chart



City of Bountiful, Utah

FY2024-2025 Operating & Capital Budget

Final Adopted Budget

DEBT SERVICE FUNDS:

- Debt Service Fund



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Debt Service Fund

Department Description

The Debt Service Fund accounts for resources that will be used to service general long-term debt of the City. This is debt of a general nature rather than debt specifically applicable to Enterprise Funds, which is accounted for within those respective funds of the City.

In fiscal year 2023 the City issued general obligation bonds with a par value of \$7,625,000 and premium of \$529,836.80. These bonds were issued for the acquisition and development costs of a ten-acre recreation property and various trail systems within the City. At the end of fiscal year 2024 this was the only outstanding governmental bonded debt. The debt service schedule for the general obligation debt outstanding is presented on the next page. The last published rating on this outstanding general obligation debt issue was declared as “Aa1” by Moody’s Investor Services.

The City has a statutorily set debt limit of 4.0% of total assessed property value for all governmental debt and 8.0% of business-type debt. The City’s governmental debt limit remaining capacity is \$337,450,749. This is only 2.32% of the statutory limit. A summary of the debt limits for both Governmental and Business-Type activities is listed below:

	Governmental	Business-Type
	Activities	Activities
Assessed Property Values (1) <u>\$ 8,636,745,320</u>		
4% of Assessed Property Values	\$ 345,469,813	
8% of Assessed Property Values		\$ 690,939,626
Fiscal Year 2024 Outstanding Debt	<u>(8,019,064)</u>	<u>(45,944,092)</u>
Legal Debt Limit Margin	<u>\$ 337,450,749</u>	<u>\$ 644,995,534</u>
Legal Debt Limit Margin %	2.3212%	6.6495%

(1) All taxable property within the City is assessed on the basis of its market value. The assessed property value identified was provided by the Davis County Assessor's Office.

Major Roles & Critical Functions

- Account for resources from debt issuance and outstanding debt of a general nature of the City.

Fiscal Year Priorities

- Ensure the proper collection and tracking of the debt-service property tax levy and pay the scheduled debt service for the General Obligation debt.
- Ensure the county does not over collect and remit on the debt service levy and reduce the levy rate when necessary.

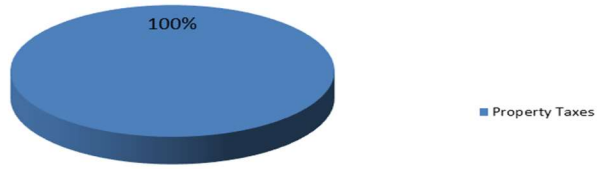
Operational Budget Highlights

Operations and Maintenance

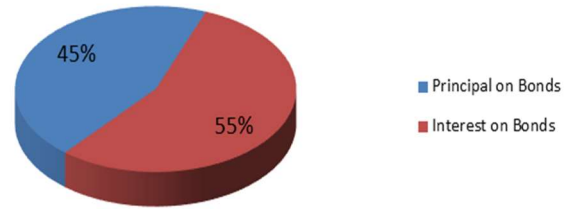
The property tax collection revenues and debt service payments are based on the scheduled payments that will occur. Variations from prior fiscal year budget amounts are due to variations in the scheduled payments.

Debt Service Budget Graphs

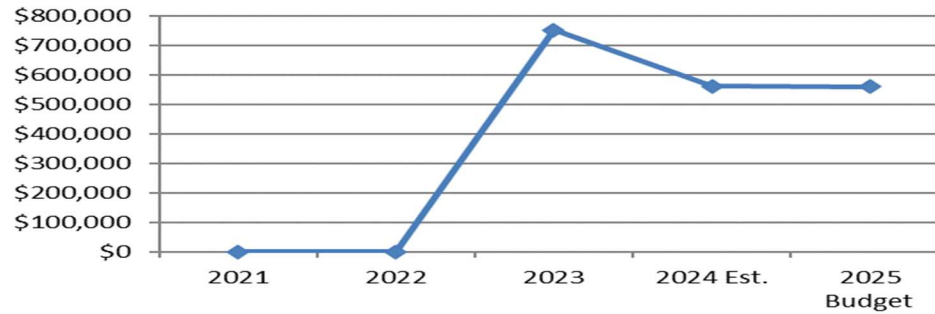
FY 2024-2025 Debt Service Revenues



FY 2023-2024 Debt Service Expenses



Budget History (Less Capital)



Debt Service Budget

Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change	
DEBT SERVICE												
DEBT SERVICE REVENUES												
301010	311200	Property Taxes - Debt Service	0	0	666,306	395,869	139,742	535,611	535,611	488,950	(46,661)	
301010	312000	Prior Yrs Taxes-Delinquent	0	0	30,560	1,989	25,158	27,148	40,000	30,000	(10,000)	
301010	315000	Fees-In-Lieu Of Prop Tax	0	0	51,627	11,952	10,777	22,729	13,000	23,000	10,000	
306010	361000	Interest & Investment Earnings	192	186	3,078	655	633	1,288	200	600	400	
306010	361200	Investmnt Unrealized(Gain)/Loss	34	(491)	(156)	0	400	400	0	0	0	
		Use of (Addition to) Fund Balance							107,725	17,046	(90,679)	
TOTAL REVENUE			226	(306)	751,414	410,465	176,711	587,176	696,536	0	559,596	(136,940)
DEBT SERVICE EXPENDITURES												
304710	431040	Bank & Investment Account Fees	15	15	3	2	2	3	0	0	0	
304710	431100	Legal And Auditing Fees	0	0	0	319	0	319	0	146		
304710	481000	Principal on Bonds	0	0	400,000	0	240,000	240,000	240,000	250,000	10,000	
304710	482000	Interest on Bonds	0	0	331,413	0	321,200	321,200	321,200	308,950	(12,250)	
304710	484000	Paying Agents Fees	0	0	1,000	500	0	500	500	500	0	
304710	491000	Transfer To Other Funds	0	0	20,020	0	0	0	0	0	0	
TOTAL EXPENDITURES			15	15	752,436	820	561,202	562,022	561,700	0	559,596	(2,250)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES												
			211	(321)	(1,022)	409,645	(384,491)	25,154	134,836	0	0	(134,836)

City of Bountiful, Utah

FY2024-2025 Operating & Capital Budget

Final Adopted Budget

SPECIAL REVENUE FUNDS:

- Recreation, Arts & Parks (RAP) Tax Fund
- Redevelopment Agency (RDA) Funds
- Cemetery Perpetual Care Fund
- Landfill Closure Fund



[Pinterest.com](https://www.pinterest.com)

RAP Tax Fund

Department Description

The Recreation, Arts, and Parks (RAP) Tax is a voter-approved sales tax of one tenth of one percent (0.01%). Originally approved by voters in 2007 and reauthorized in 2014, the Tax is used to fund park, recreation, art, and cultural projects and ventures. The current authorization, which ends March 31, 2026 is allocated as follows: 75% for the construction of Creekside Park (completed); 14% for city recreation projects, and 11% for grants to art and cultural organizations.

If residents reauthorize the RAP Tax in 2026, additional funding will be available for the following 10 years. That revenue would be well spent by reinvesting in existing parks and recreation infrastructure. Future (potential) projects with that philosophy in mind are identified in the 10-Year Capital Plan.

Major Roles & Critical Functions

- Help the City Council develop criteria for prioritizing expenditures.
- Monitor revenues and expenses each year.
- Fund improvements as funds allow consistent with the Council's priorities.
- Consider projects to be recommended to the public for future RAP Tax authorizations.

Fiscal Year Priorities

- Conduct a grant process for the 11% of revenues dedicated to art and cultural organizations.
- Fund an irrigation control system for City Parks and properties.
- Ask voters to reauthorize the RAP Tax in November 2024

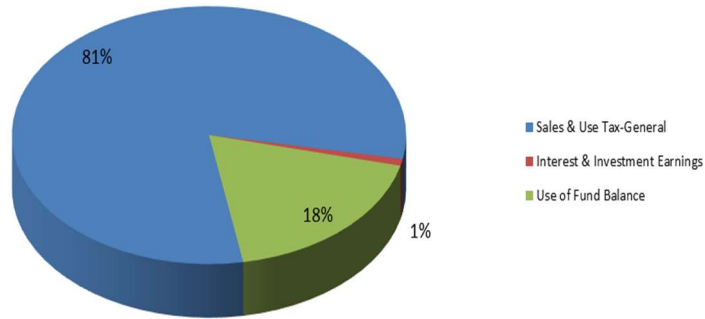
Operational Budget Highlights

Revenues

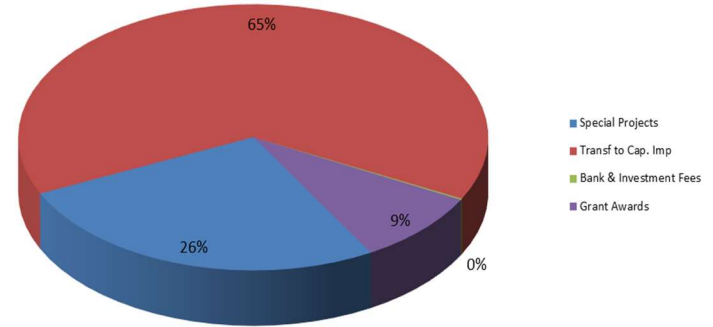
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
313000	Sales and Use Tax	Expected decrease of \$20,000 in revenue.	Yes	Financial Balance and Accountability
n/a	Use of Fund Balance	\$170,800 used from prior earnings to balance expenditures	No	Financial Balance and Accountability

RAP Tax Budget Graphs

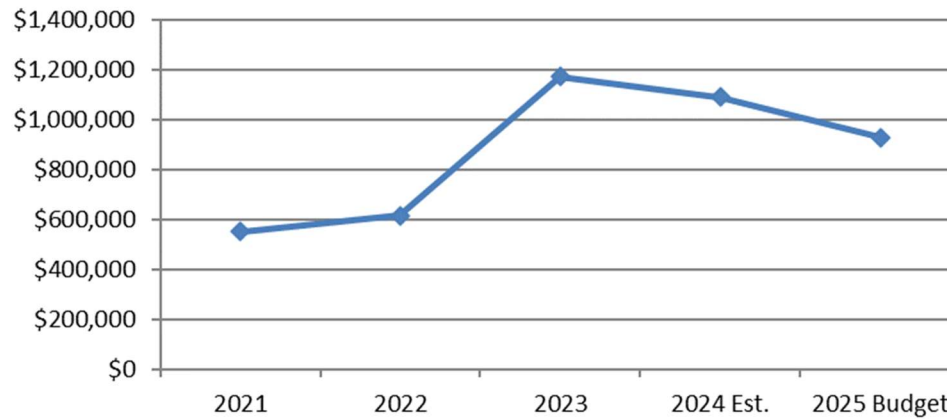
FY 2024-2025 RAP Tax Revenues



FY 2024-2025 RAP Tax Expenses



**Budget History
(Less Capital)**



RAP Tax Budget

RAP TAX												
Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change	
RAP TAX REVENUES												
831050 313000	Sales & Use Tax-General	695,884	729,204	739,768	243,762	500,000	743,762	770,000		750,000	(20,000)	
836010 361000	Interest & Investment Earnings	3,345	5,654	8,844	4,248	4,000	8,248	10,000		8,000	(2,000)	
836010 361200	InvestmntUnrealized(Gain)/Loss	641	(12,753)	(760)	0	0	0	0		0	0	
838000 385000	Donations/Contributions - Cash	0	25,000	45,000	0	0	0	0		0	0	
	Use of (Addition to) Fund Balance						0	589,739		170,800	(418,939)	
TOTAL REVENUE		699,869	747,104	792,853	248,010	504,000	752,010	1,369,739	0	928,800	(0)	
RAP TAX EXPENDITURES												
838300 426100	Special Projects	16,274	59,248	243,178	115,600	169,400	285,000	285,000		245,000	(40,000)	
838300 431040	Bank & Investment Account Fees	251	458	266	11	11	22	260		300	40	
838300 431100	Legal And Auditing Fees	334	356	376	611	0	611	360		1,000	640	
838300 491455	TrnsfrToCaptImprv-CreeksidePk	460,457	483,479	334,619	0	0	0	0		0	0	
838300 492020	RAP Tax Grant Award Payments	73,078	72,555	51,035	101,955	0	101,955	105,065		82,500	(22,565)	
838300 492045	Transfer To Capital ImprovFund	0	0	540,500	25,000	675,900	700,900	959,500		600,000	(359,500)	
TOTAL EXPENDITURES		550,394	616,096	1,169,974	243,177	845,311	1,088,488	1,350,185	0	928,800	(421,385)	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		149,475	131,008	(377,121)	4,833	(341,311)	(336,478)	19,554	0	0	(19,554)	

Redevelopment Agency (RDA) Funds

Department Description

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

Major Roles & Critical Functions

- Administer the Economic and Business Enhancement Revolving Loan Program.
- Work with City Manager to allocate and plan future RDA funds towards various infrastructure projects.
- Prepare staff recommendations for the RDA Board of Directors’ review and consideration.
- Develop, coordinate, and manage redevelopment activities and programs.
- Revitalization of historic Main Street Plat A.

Fiscal Year Priorities

- Continue to provide assistance and support towards the redevelopment efforts of Renaissance Towne Centre.
- Restaurant remodel of 135 South Main to provide vibrancy to Main Street.

Operational Budget Highlights

Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
731010-311100	Property Tax Increment - RDA	Budget increase of \$3,000 based on anticipated property tax increment	No.	Tier I: Open, Accessible, & Interactive Government.
736010-361000	Interest & Investments Earnings	Budget increase of \$13,200 based on anticipated earnings.	No.	Tier I: Open, Accessible, & Interactive Government.

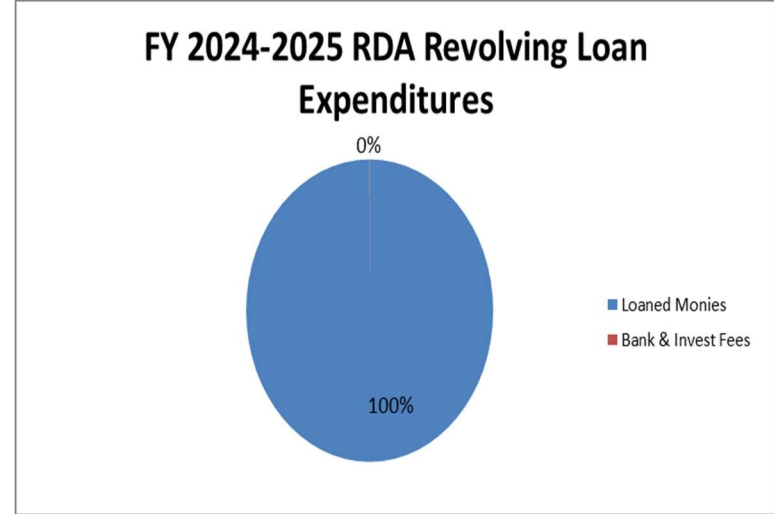
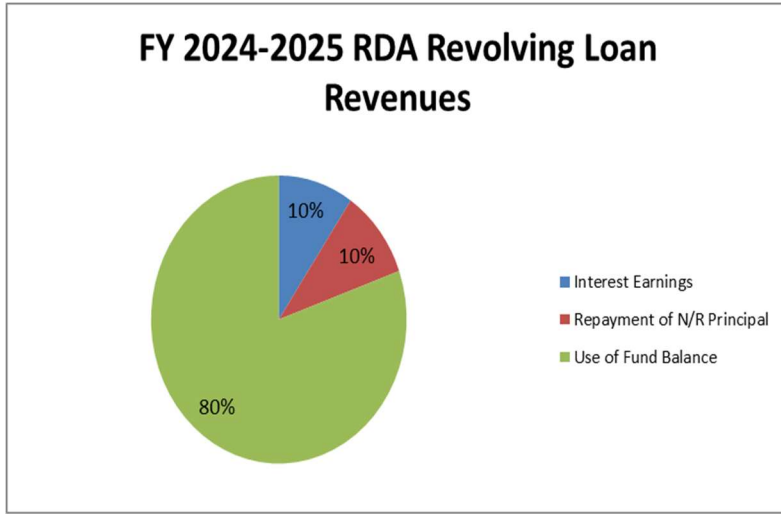
Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
737300-411000 to 737300-491640	Various	Budget increase of \$5,057 due to COLA, increased medical insurance, etc.	No.	Tier I: Open, Accessible, & Interactive Government.

Performance Measures

Tier 1: <i>Community-Compatible Economic Development</i>							
Priority Objective: Creative Redevelopment							
Department Strategy:	Develop, coordinate, and manage redevelopment activities and programs.						
Performance Indicator:	Project progress as indicated on the Long Term Capital Plan.		FY2022 Actual		FY2023 Actual		FY2024 Target
	# of budgeted projects		6		5		2
	# of completed projects		1		2		2

RDA Revolving Loan Budget Graphs



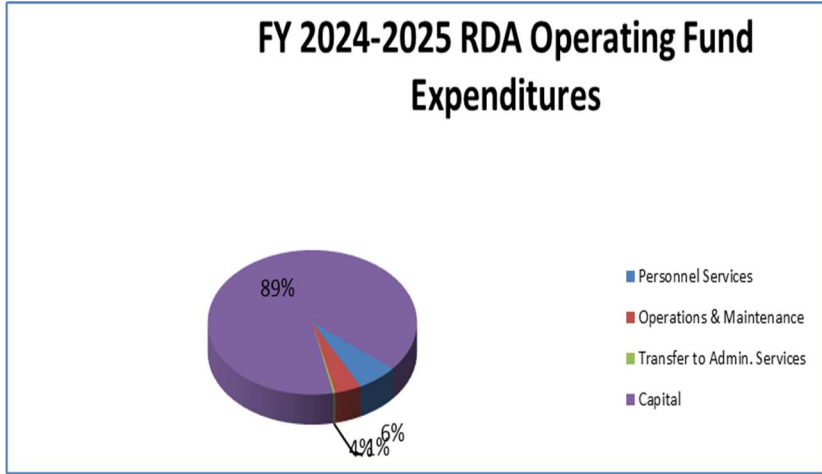
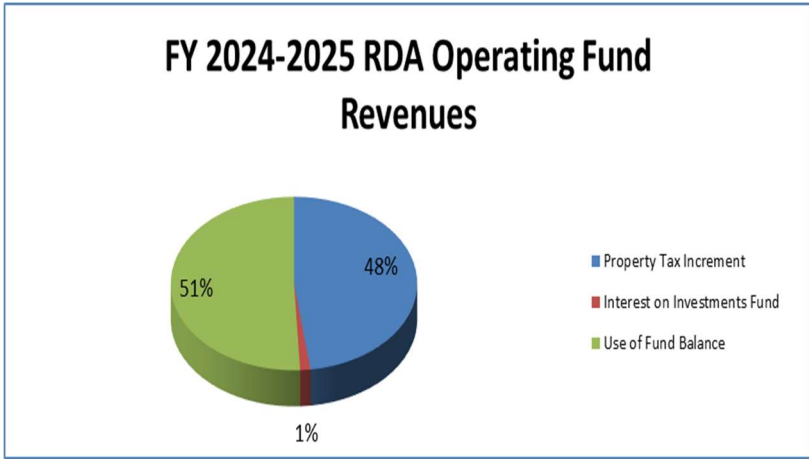
RDA Revolving Loan Budget

REDEVELOPMENT AGENCY (REVOLVING LOAN FUND)												
Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change	
REVENUES												
726010 361000	Interest & Investment Earnings	31,841	28,919	102,106	57,465	60,891	118,356	69,600		108,000	38,400	
726010 361078	Int-Hist Bntfl Theater	3,193	0	0	0	0	0	0		0	0	
726010 361087	Interest-CreativeArts/SeanMons	745	0	0	0	0	0	0		0	0	
726010 361088	Interest-ColonialSquareOwner's	15,888	12,970	9,964	3,826	3,040	6,866	7,535		3,675	(3,860)	
726010 361089	Interest-Broadhead&Associates	15,284	14,636	13,968	6,727	15,385	22,112	6,727		30,213	23,486	
726010 361090	Interest-RenaissanceT.C.Master	0	6,610	9,320	4,332	4,109	8,441	8,441		7,535	(906)	
726010 361200	InvestmntUnrealized(Gain)/Loss	5,926	(81,761)	(37,743)	0	6,000	6,000	0		0	0	
726000 369030	Repayment Of N/R (Princ)	279,061	126,937	153,393	78,437	73,034	151,471	513,755		149,713	(364,042)	
	Use of (Addition to) Fund Balance						0	300,855	2,700,855	1,201,344	900,489	
TOTAL REVENUE		351,939	108,311	251,008	150,787	162,459	313,246	906,913	2,700,855	1,500,480	593,567	
EXPENDITURES												
727200 431040	Bank & Investment Account Fees	2,416	2,293	1,766	188	172	360	2,760		480	(2,280)	
727200 461050	Loaned Monies	0	330,000	0	0	0	0	500,000		1,500,000	1,000,000	
727200 491000	Transfer to Other Funds	0	0	0	0	0	0		2,400,000		0	
TOTAL EXPENDITURES		2,416	332,293	1,766	188	172	360	502,760	2,400,000	1,500,480	997,720	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		349,523	(223,982)	249,242	150,599	162,287	312,886	404,153	300,855	0	(404,153)	

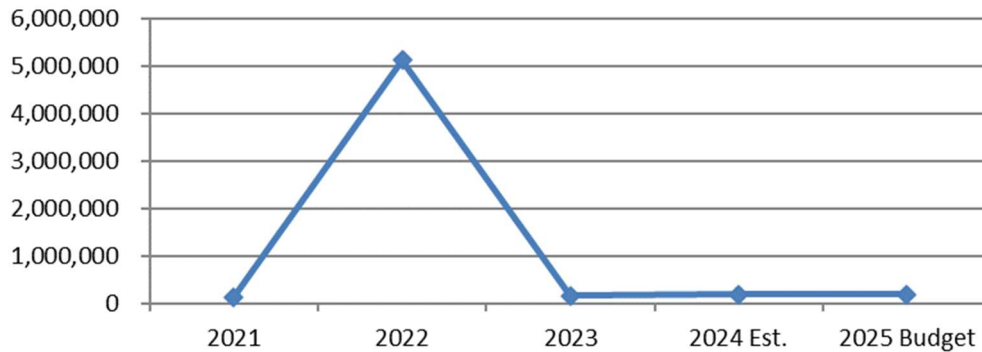
REDEVELOPMENT AGENCY (REVOLVING LOAN FUND)

Principal / Interest Schedule	Fiscal Year 2024-2025	
	Interest	Principal
Colonial Square Owner's Association	3,675	108,129
Broadhead & Associates, LLC	30,213	10,881
Renaissance Town Center Master Association	7,535	30,703
Totals	41,423	149,713

RDA Operating Budget Graphs



Budget History (Less Capital)



RDA Operating Budget

REDEVELOPMENT AGENCY (OPERATING FUND)												
Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change	
REVENUES												
731010 311000	General Property Taxes	76,791	70,676	90,908	0	79,000	79,000	76,000		79,000	3,000	
731040 311100	Property Tax Increment - RDA	989,819	926,766	872,589	400,000	424,947	824,947	827,497		764,947	(62,550)	
733000 334700	Federal Grants-COVID Response	1,608	0	0	0	0	0	0		0	0	
733000 335100	State Grants - Miscellaneous	0	37,500	0	0	0	0	0		0	0	
736010 361000	Interest & Investment Earnings	38,658	25,066	26,054	15,182	14,609	29,791	10,800		24,000	13,200	
736010 361200	InvestmntUnrealized(Gain)/Loss	7,245	(11,239)	(13,062)	0	4,000	4,000	0		0	0	
736020 364000	Gain on Fixed Asset Sales	26,589	0	0	0	0	0	0		0	0	
TOTAL REVENUES		1,140,711	1,048,769	976,489	415,182	522,556	937,738	914,297	0	867,947	(46,350)	
EXPENDITURES												
PERSONNEL SERVICES												
737300 411000	Salaries - Perm Employees	43,496	47,922	53,392	30,164	30,164	60,328	57,675		61,133	3,458	
737300 412000	Salaries-Temp & Part-Time	12,471	16,099	14,939	5,797	5,797	11,594	18,564		18,741	177	
737300 413010	Fica Taxes	3,605	4,674	5,045	2,648	2,648	5,296	5,947		6,225	278	
737300 413020	Employee Medical Ins	15,550	14,299	8,705	4,647	4,647	9,294	9,781		10,808	1,027	
737300 413030	Employee Life Ins	253	260	269	148	148	296	351		371	20	
737300 413040	State Retirement & 401 K	7,306	8,295	9,584	5,438	5,438	10,876	10,653		10,680	27	
737300 425300	Vehicle Allowance	0	0	0	0	1,496	1,496	1,496		1,496	0	
737300 491640	WorkersCompPremiumCharge-ISF	1,000	1,193	1,115	720	720	1,440	1,209		1,279	70	
TOTAL PERSONNEL SERVICES		83,681	92,742	93,049	49,562	51,058	100,620	105,676	0	110,733	5,057	
OPERATIONS & MAINTENANCE												
737300 422000	Public Notices	0	0	120	0	500	500	500		500	0	
737300 424000	Office Supplies	1,848	30	329	0	500	500	500		500	0	
737300 426100	Special Projects	18,390	5,009,195	48,528	36,584	25,000	61,584	250,000		50,000	(200,000)	
737300 427000	Utilities	1,860	2,975	3,282	1,268	0	1,268	1,000		1,000	0	
737300 431000	Profess & Tech Services	8,293	3,487	0	0	15,000	15,000	15,000		15,000	0	
737300 431040	Bank & Investment Account Fees	2,937	2,713	308	55	56	111	900		144	(756)	
737300 431100	Legal And Auditing Fees	1,838	1,111	3,014	1,082	0	1,082	1,032		1,442	410	
737300 431400	Landfill Fees	0	0	0	105	0	105	0		0	0	
737300 451100	Insurance & Surety Bonds	929	1,160	3,978	1,491	0	1,491	4,535		1,670	(2,865)	
737300 455050	Btfl Subconservancy Fees	1,959	855	1,012	1,901	0	1,901	1,100		2,000	900	
737300 461000	Miscellaneous Expense	255	100	25	58	0	58	0		0	0	
737300 462230	Public Relations Materials	75	0	0	0	0	0	0		0	0	
737300 491150	Admin Services Reimbursement	5,674	5,804	5,154	2,799	2,912	5,711	5,598		5,940	342	
TOTAL OPERATIONS & MAINTENANCE		44,057	5,027,429	65,750	45,344	43,968	89,312	280,165	0	78,196	(201,969)	
TOTAL EXPENDITURES		127,738	5,120,171	158,799	94,906	95,026	189,932	385,841	0	188,929	(196,912)	

RDA Operating Budget (continued)

REDEVELOPMENT AGENCY (OPERATING FUND)												
Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change	
REDEVELOPMENT AGENCY - CAPITAL PROJECTS												
737300 472100	Buildings	0	0	0	0	960	960	0		1,500,000	1,500,000	
737300 471100	Land	542,397	0	0	486,122	0	486,122	0	2,400,000	0	0	
737300 473100	Improv Other Than Bldgs	0	0	0	0	1,825,000	1,825,000	1,825,000		75,000	(1,750,000)	
TOTAL CAPITAL EXPENDITURES		542,397	0	0	486,122	1,825,960	2,312,081	1,825,000	2,400,000	1,575,000	(250,000)	
EXCESS (DEFICIENCY OF REVENUES OVER EXPENDITURES BEFORE TRANSFERS)		470,576	(4,071,402)	817,690	(165,846)	(1,398,430)	(1,564,275)	(1,296,544)	(2,400,000)	(895,982)	400,562	
TRANSFERS IN (OUT):												
738010 381000	Transfer from Other Funds	0	0	0	0	0	0		2,400,000			
	Use of (Addition to) Fund Balance	0	0	0	0	0	0	802,427		895,982	93,555	
TOTAL TRANSFERS IN (OUT)		0	0	0	0	0	0	802,427	2,400,000	895,982	93,555	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		470,576	(4,071,402)	817,690	(165,846)	(1,398,430)	(1,564,275)	(494,117)	0	0	494,117	

Cemetery Perpetual Care Fund

Department Description

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

Major Roles & Critical Functions

- Accumulate and secure sufficient resources to properly care for the Bountiful City cemetery after all lots have been sold
- Manage cemetery care operations once all lots have been sold

Fiscal Year Priorities

- Properly account for all perpetual care fees
- Monitor interest earnings and perform the proper accounting

Operational Budget Highlights

Revenues

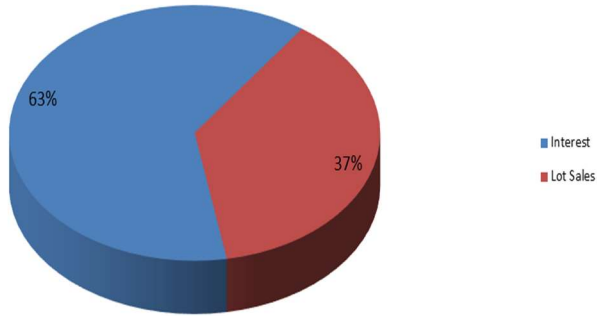
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy & Priority
361000	Interest & Investment Earnings	The budgeted revenue increased by \$27,600. This reflects a true-up correction in budgeted interest to bring it more accurately to what is estimated to be collected in FY25.	Yes	Financial Balance & Accountability
348100	Sale of Cemetery Lots	Decrease of \$50,000 in budgeted revenue. This FY25 estimate is based on similar revenue collections to FY24. FY24 is the first fiscal year where plot sales are only sold “at time of need” and it has drastically reduced plot sales.	Yes	Financial Balance & Accountability

Operations and Maintenance

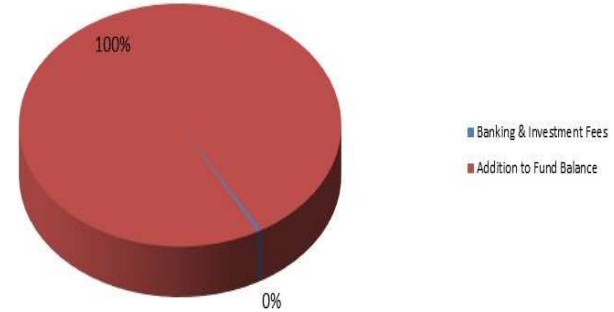
No changes of note

Cemetery Perpetual Care Budget Graphs

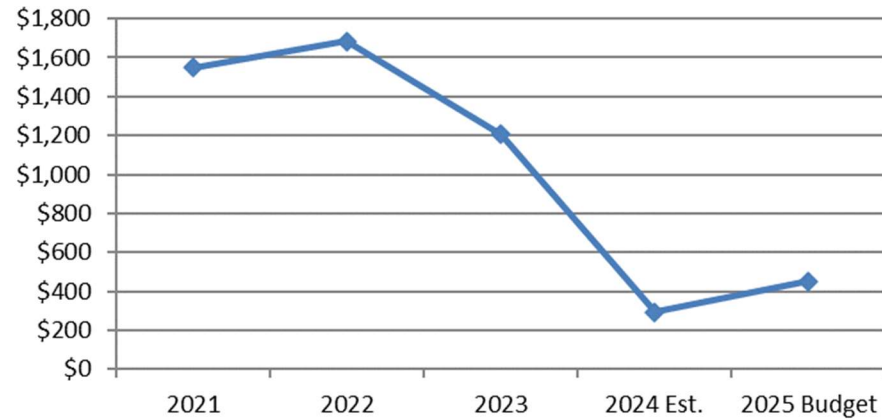
FY 2024-2025 Cemetery Perpetual Care Revenues



FY 2024-2025 Cemetery Perpetual Care Expenses



Budget History (Less Capital)



Cemetery Perpetual Care Budget

CEMETERY PERPETUAL CARE												
Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change	
REVENUES												
746010 361000	Interest & Investment Earnings	19,891	20,344	67,174	37,454	38,550	76,004	44,400		72,000	27,600	
746010 361200	InvestmntUnrealized(Gain)/Loss	3,598	(54,480)	(24,830)	0	4,000	4,000	0		0	0	
747050 348100	Sale Of Cemetery Lots-Perp.C.	98,085	106,140	93,235	26,350	16,375	42,725	93,000		43,000	(50,000)	
	Use of (Addition to) Fund Balance						0	(120,260)		(114,549)	5,711	
TOTAL REVENUE		121,575	72,004	135,579	63,804	58,925	122,729	17,140	0	451	(16,689)	
EXPENDITURES												
747400 431040	Bank & Investment Account Fees	1,508	1,642	1,165	123	114	237	2,000		400	(1,600)	
747400 431100	Legal And Auditing Fees	40	40	40	57	0	57	55		51	(4)	
TOTAL EXPENDITURES		1,548	1,683	1,206	180	114	294	2,055	0	451	(1,604)	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		120,027	70,321	134,373	63,624	58,811	122,435	15,085	0	0	(15,085)	

Landfill Closure Fund

Department Description

The Landfill Closure Fund accounts for specific resources that are restricted in use to aid with the estimated environmental remediation costs to close the City’s landfill when it reaches its full capacity. This fund specifically accounts for the initial principal, plus accumulating interest earnings, from third-party settlement payments. It is not anticipated that this fund will receive any additional revenues except through investment income. These restricted funds are only to be used to plan and provide for final cover placement, grading, gas control systems, final compaction, vegetation establishment, and long-term care after closure. Post-closure care may include maintaining final cover, managing storm water, collecting and managing leachate, groundwater monitoring, gas monitoring and management, and record keeping. The closure of the landfill due to capacity utilization is currently estimated to occur in 56 years (2080).

The City also continues to build cash reserves for its estimated landfill closure costs in the Landfill and Sanitation Fund. These reserves are built from the City’s Landfill and Sanitation operations.

Major Roles & Critical Functions

- Safely secure the restricted resources until its use will be needed for the landfill closure and post-closure maintenance
- Help fund landfill closure and post-closure operations

Fiscal Year Priorities

- Monitor interest earnings and perform the proper accounting

Operational Budget Highlights

Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy & Priority
361000	Interest & Investment Earnings	The budgeted revenue increased by \$8,400. This reflects a true-up correction in budgeted interest to bring it more accurately to what is estimated to be collected in FY25.	Yes	Financial Balance & Accountability

Landfill Closure Budget

1	LANDFILL CLOSURE												1	
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2	
3	Account Number	Account Description	2021	2022	2023	Actual	Estimate	2024 Est.	2024 Budget	2024 Budget	2025 Budget	Change	3	
4													4	
5	REVENUES												5	
6	786010	361000	Interest & Investment Earnings	4,351	4,443	34,281	25,448	25,435	50,883	37,200		45,600	8,400	6
7			Use of (Addition to) Fund Balance	0	0	0	0	0	0	(4,800)		(45,600)	(40,800)	7
8	TOTAL REVENUE			4,351	4,443	34,281	25,448	25,435	50,883	32,400	0	0	(32,400)	8
9													9	
10	EXPENDITURES												10	
11													11	
12	TOTAL EXPENDITURES			0	0	0	0	0	0	0	0	0	0	12
13													13	
14	EXCESS (DEFICIENCY) OF												14	
15	REVENUES OVER EXPENDITURES			4,351	4,443	34,281	25,448	25,435	50,883	32,400	0	0	(32,400)	15

City of Bountiful, Utah

FY2024-2025 Operating & Capital Budget Final Adopted Budget

ENTERPRISE FUNDS:

- Storm Water Fund
- Fiber Fund
- Water Fund
- Light & Power Fund
- Golf Fund
- Sanitation Fund
- Cemetery Fund



Storm Water Fund

Department Description

The Storm water department is tasked with maintaining and improving the 72 miles of drain lines, 23 detention basins and hundreds of inlets. Complying with State and Federal EPA guidelines for storm water quality. Educate the community to keep contaminants out of the system and improve storm water discharge quality to the wetlands.

Major Roles & Critical Functions

- Clean 320+ miles of gutters leading to inlets four times a year.
- Inspect and clean 10% Storm Drain lines yearly.
- Repair defects found in the system.
- Look for ways to improve the storm water collection system.
- Educate the community regarding storm water pollution prevention.

Fiscal Year Priorities

- Storm Drain replacement Main Street 1350 North to Pages Lane.
- Storm Drain redirection out of back yards San Simeon Way.
- Replace concrete water ways at various locations.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 to 491640	Personnel Services	Decreased by \$997 merit increases, 6% COLA, changes in medical costs and Staff changes	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

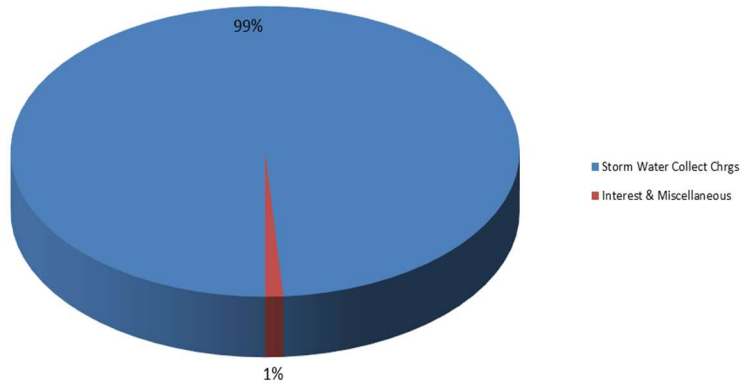
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
429200	Computer Software	Increased \$2,300 New account for software	Yes	Financial Balance & Accountability
429300	Computer Hardware	Increased \$1,000 New account for hardware	Yes	Improve & Maintain Infrastructure
431050	Credit card fees	Decreased \$5,300 Fees passed on to customers	No	Financial Balance & Accountability
441260	Waterway replacement	Increased \$6,000 Increased concrete costs	Yes	Improve & Maintain Infrastructure
451100	Insurance	Increased \$1,500 Rate increased	Yes	Financial Balance & Accountability
491150	Admin Services	Decreased \$2,051 Reimburse City for services provided.	Yes	Financial Balance & Accountability
473106	Storm Drain Construction	Increased \$475,000 Planned Projects construction.	No	Improve & Maintain Infrastructure
474600	Vehicles	Decreased \$412,066 No planned vehicle purchases	No	Improve & Maintain Infrastructure

Performance Measures

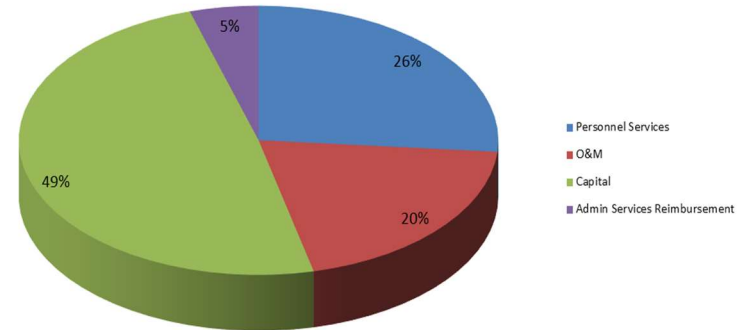
Tier 1 <i>Improve & Maintain Infrastructure</i>				
Priority Objective: <i>Stay ahead of the maintenance curve</i>				
Storm Water	Clean and Inspect 10% of 351,339 feet in Bountiful City Storm Drain network yearly.			
Department Strategy:				
	Performance Measures			
Performance Indicator:	FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget
Cleaning and Inspection Planned footage	35,000	35,000	35,000	35,000
Cleaning and Inspection Completed footage	34,150	36,749	7,217	
	98%	105%	21%	
			YTD	
Cleaning and Inspection Plan accomplished ?	Yes	Yes	Working	Planned

Storm Water Budget Graphs

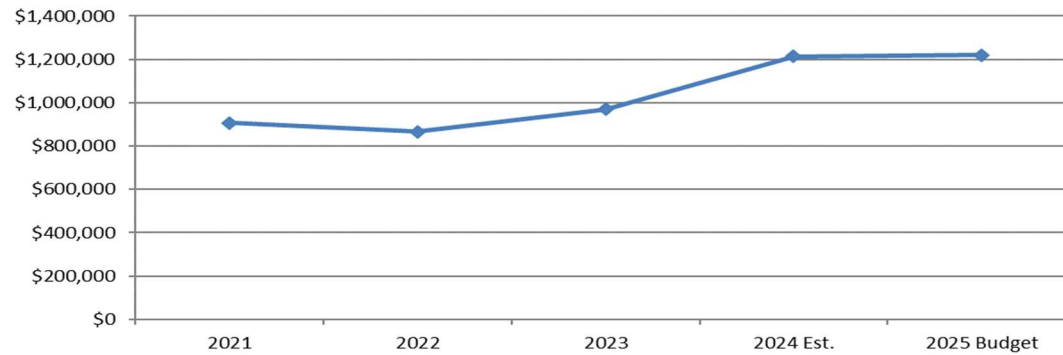
FY 2024-2025 Storm Water Revenues



FY 2024-2025 Storm Water Expenses



**Budget History
(Less Capital)**



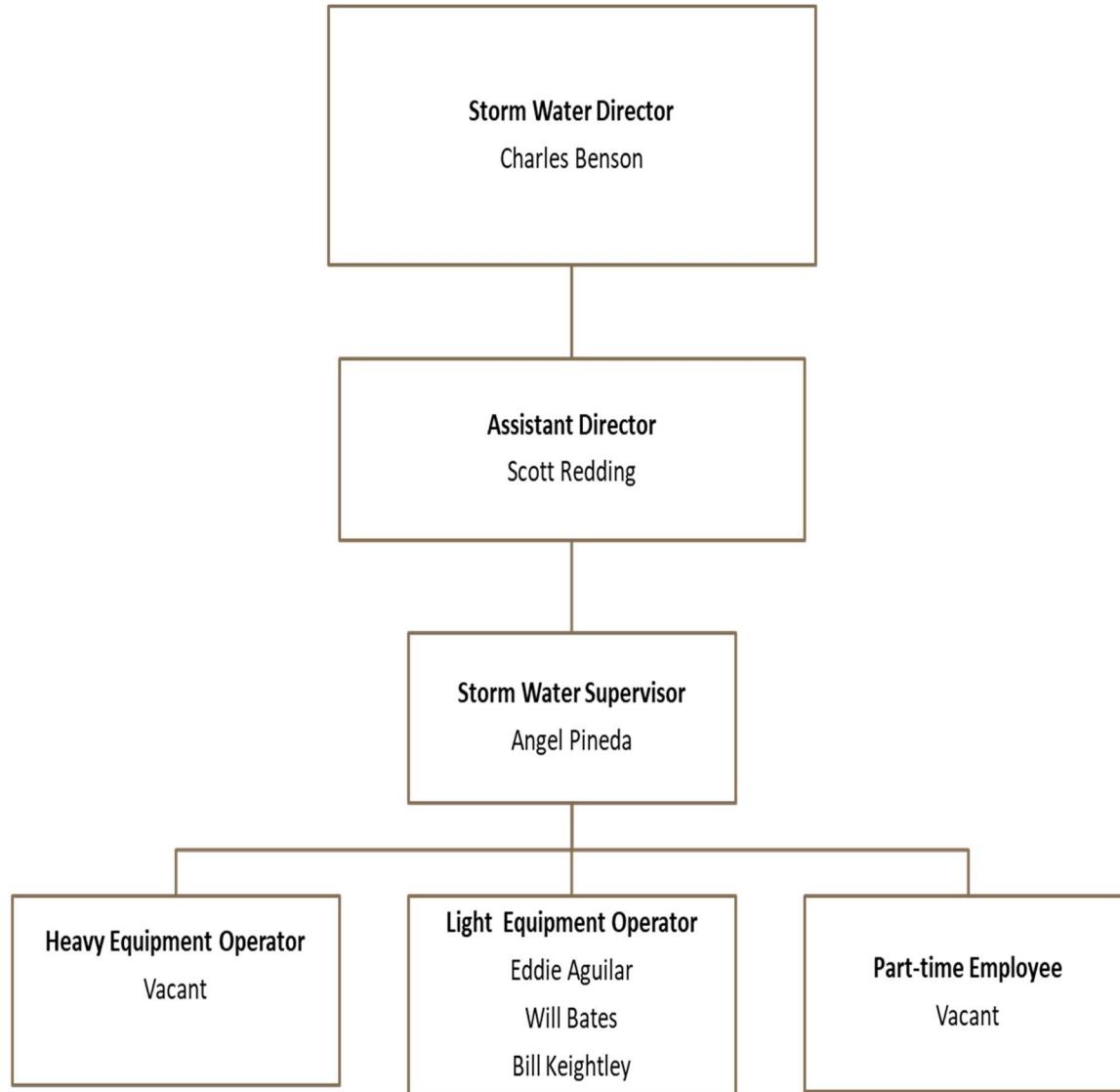
Storm Water Budget

STORM WATER											
Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change
OPERATING REVENUES											
497000 322100	Building Permits	4,830	0	9,240	1,140	860	2,000	2,000		2,000	0
497000 369020	Income From Uncoll Accts	352	317	265	69	231	300	300		300	0
497000 373500	Storm Water Collect Chrgs	1,816,258	1,934,188	2,047,459	977,920	1,030,898	2,008,818	2,008,818		2,008,818	0
TOTAL STORM WATER REVENUE		1,821,440	1,934,506	2,056,964	979,130	1,031,988	2,011,118	2,011,118	0	2,011,118	0
OPERATING EXPENSES											
PERSONNEL SERVICES											
494900 411000	Salaries - Perm Employees	314,570	320,650	371,085	169,057	231,396	400,453	400,453		408,413	7,960
494900 412000	Salaries-Temp & Part-Time	10,597	3,857	2,014	2,843	22,157	25,000	25,000		25,000	0
494900 413010	Fica Taxes	23,816	23,747	27,574	12,835	19,746	32,581	32,581		33,190	609
494900 413020	Employee Medical Ins	74,032	63,261	63,176	24,708	61,613	86,321	86,321		79,145	(7,176)
494900 413030	Employee Life Ins	1,836	1,862	1,952	974	1,659	2,633	2,633		2,679	46
494900 413040	State Retirement & 401 K	32,642	(12,659)	32,596	31,885	41,709	73,594	73,594		71,000	(2,594)
494900 413100	Retired Employee Benefits	(589)	(1,499)	(1,936)	0	0	0	0		0	0
494900 425300	Vehicle Allowance	450	450	450	217	232	449	449		449	0
494900 462180	Accrued Comp Time Exp	1,542	4,192	(2,857)	0	0	0	0		0	0
494900 462190	Accrued Sick Leave Exp	(70)	222	412	0	0	0	0		0	0
494900 462200	Accrued Vacation Expense	(596)	1,424	(1,648)	0	0	0	0		0	0
494900 491640	WorkersCompPremiumCharge-ISF	8,932	8,759	10,184	4,634	7,056	11,690	11,690		11,847	157
TOTAL PERSONNEL SERVICES		467,163	414,265	503,004	247,153	385,568	632,721	632,721	0	631,724	(997)
OPERATIONS & MAINTENANCE											
494900 421000	Books Subscr & Mmbrshp	625	625	572	572	328	900	900		900	0
494900 422000	Public Notices	4,181	9,679	1,750	9,380	3,270	12,650	12,650		12,650	0
494900 423000	Travel & Training	0	593	(200)	461	2,539	3,000	3,000		3,000	0
494900 424000	Office Supplies	1,421	511	584	1,678	0	1,678	900		900	0
494900 425000	Equip Supplies & Maint	44,887	66,640	71,126	27,367	57,633	85,000	85,000		85,000	0
494900 426000	Bldg & Grnd Suppl & Maint	588	966	9,503	771	229	1,000	1,000		1,000	0
494900 428000	Telephone Expense	2,296	2,358	1,448	781	1,819	2,600	2,600		2,600	0
494900 429200	Computer Software	0	0	0	285	0	285	0		2,300	2,300
494900 429300	Computer Hardware	0	0	0	0	0	0	0		1,000	1,000
494900 431040	Bank & Investment Account Fees	2,120	2,499	1,768	217	1,103	1,320	1,320		1,320	0
494900 431000	Profess & Tech Services	178	39	39	212	488	700	700		700	0
494900 431050	Credit Card Merchant Fees	6,518	6,921	7,436	1,207	500	1,707	5,800		500	(5,300)
494900 431100	Legal And Auditing Fees	715	751	878	1,095	0	1,095	1,044		1,600	556
494900 431400	Landfill Fees	635	330	175	10	490	500	500		500	0
494900 441200	Road Matl Patch/ Class C	24,946	2,894	7,076	0	25,000	25,000	25,000		25,000	0
494900 441250	Storm Drain Maintenance	76,352	100,722	75,059	6,100	168,900	175,000	175,000		175,000	0
494900 441260	Wtrway Replcmnt-Concrete Rpr	78,780	6,846	29,751	0	60,000	60,000	60,000		66,000	6,000
494900 448000	Operating Supplies	5,487	15,388	9,650	1,853	3,647	5,500	5,500		6,000	500
494900 451100	Insurance & Surety Bonds	8,551	11,473	11,830	13,356	0	13,356	13,000		14,500	1,500
494900 452300	Uncollectible Accounts	1,503	1,250	1,424	1,331	169	1,500	1,500		1,500	0
494900 453600	Loss-Deleted Fixed Assets	0	2,021	423	0	0	0	0		0	0
494900 461000	Miscellaneous Expense	134	852	237	0	500	500	500		500	0
494900 462400	Contract Equipment	74,986	111,292	128,764	0	75,000	75,000	75,000		75,000	0
494900 491150	Admin Services Reimbursement	103,880	107,132	106,419	56,565	56,566	113,131	113,131		111,080	(2,051)
TOTAL OPERATIONS & MAINTENANCE		438,784	451,782	465,712	123,243	458,180	581,423	584,045	0	588,550	4,505

Storm Water Budget (continued)

Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change
STORM WATER											
TOTAL OPERATING EXPENSES		905,947	866,047	968,716	370,396	843,748	1,214,144	1,216,766	0	1,220,274	3,508
EARNINGS (LOSS) FROM OPERATIONS		915,493	1,068,459	1,088,248	608,734	188,240	796,974	794,352	0	790,844	(3,508)
NON-OPERATING REVENUES (EXPENSES)											
493000 331210	FEMA Federal Assistance	3,425	814	0	0	0	0	0	0	0	0
493000 334700	Federal Grants-COVID Response	1,819	0	0	0	0	0	0	0	0	0
496020 364000	Gain on Fixed Asset Sales	27,660	0	0	0	0	0	0	0	0	0
496000 369000	Sundry Revenues	6,800	6,144	6,456	2,880	2,920	5,800	5,800	5,800	5,800	0
496010 361000	Interest & Investment Earnings	27,750	31,625	103,988	67,177	35,000	102,177	15,000	15,000	15,000	0
496010 361200	InvestmntUnrealized(Gain)/Loss	5,335	(88,671)	(40,572)	0	0	0	0	0	0	0
498020 387120	Impact Fees	3,948	5,287	1,740	3,820	0	0	0	0	0	0
498030 387130	Contr-in Aid - Storm Drains	261,095	0	30,295	0	0	0	0	0	0	0
494900 453100	Interest Expense	0	0	(99)	(451)	0	(451)	0	0	0	0
NON-OPERATING REVENUES - NET		337,833	(44,800)	101,808	73,427	37,920	107,527	20,800	0	20,800	0
EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		1,253,326	1,023,659	1,190,056	682,161	226,160	904,501	815,152	0	811,644	(3,508)
STORM WATER - CAPITAL PROJECTS											
494900 473106	Storm Drain Construction	278,350	318,023	659,859	0	700,000	700,000	700,000	0	1,175,000	475,000
494900 474600	Vehicles	241,337	346,927	0	20,000	392,066	412,066	412,066	0	0	(412,066)
TOTAL CAPITAL EXPENSES		519,686	664,950	659,859	20,000	1,092,066	1,112,066	1,112,066	0	1,175,000	62,934
<i>Not included in "Earnings (Loss)" when depreciation included.</i>											
Accrual Accounting Adjustments											
494900 454800	Depreciation Expense	391,208	432,824	462,247	0	0	0	N/A	N/A	N/A	N/A
494900 496000	Fixed Assets Adjustments	(601,462)	(638,282)	(656,611)	0	0	0	N/A	N/A	N/A	N/A
Total Accrual Accounting Adjustments		(210,254)	(205,458)	(194,364)	0	0	0	0	0	0	0
TOTAL STORM WATER EXPENSES		1,215,379	1,325,539	1,434,310	390,847	1,935,814	2,326,210	2,328,832	0	2,395,274	66,442
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		943,894	564,167	724,561	662,161	(865,906)	(207,565)	(296,914)	0	(363,356)	(66,442)
OPERATING TRANSFERS IN (OUT):											
Use of (Addition to) Net Position		0	0	0	0	0	0	305,366	0	363,356	57,990
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0	305,366	0	363,356	57,990
NET EARNINGS (LOSS)		943,894	564,167	724,561	662,161	(865,906)	(207,565)	8,452	0	0	(8,452)

Storm Water Organizational Chart



Fiber Fund

Department Description

The Bountiful Fiber Fund accounts for the cost of acquiring, constructing, and improving a citywide fiber optic network along with the costs of operating that network. This service is offered to Bountiful residents to provide telecommunications at faster speeds, greater reliability, and competitive prices. The fiber optic network is still being constructed with some segments complete and offering services to subscribers. The City issued bonds with a par value of \$45,525,000 backed by a pledge of sales tax revenues with an affirmatively stated bond repayment plan using subscriber revenue. Network buildout is anticipated in fiscal year 2025-2026.

Major Roles & Critical Functions

- Construction and maintenance of a city-wide fiber network servicing the needs of residential and non-residential customers.
- Monitor and coordinate network operations ongoing with construction and management partner, UTOPIA Fiber.
- Complete construction within the next two years and, within five fully operational fiscal years, achieve at least a 40% take rate.

Fiscal Year Priorities

- Monitor ongoing network construction and marketing activities to potential subscribers.
- Provide excellent and timely customer service for subscribers as they begin network subscription.
- Ensure operation billings and collections are timely and accurate.
- Ensure escrow and debt service payments are timely.

Operational Budget Highlights

Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
374110 to 374130	Infrastructure Fees - Residential	Fees collected by Bountiful City based on connection speeds desired by the customer. Fees are used to cover debt service. Each customer is billed separately by UTOPIA or the customer's chosen Internet Service Provider (ISP) for transport service fees. The significant increases are due to FY25 being the first year the network will have enough fiber in the ground to offer significant services.	Yes	Tier 1: Financial Balance & Accountability
374200	Fiber Network Charge - Non-residential	Fees to non-residential customers for connection to the network to be used to cover debt service obligations. Fees are billed by UTOPIA and shared with Bountiful based on type of service. Each customer is billed separately by UTOPIA or the customer's chosen Internet Service Provider (ISP) for transport service fees. Increased budget is due to the network expansion to more non-residential customers.	Yes	Tier 1: Financial Balance & Accountability

Operating Expenses

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
451100	Insurance & Surety Bonds	This is the new budget for construction insurance. FY25 is the first full year of Fiber operations.	Yes	Tier 2: Open, Accessible, & Interactive Government

491150	Admin Services Reimbursement	This increase reflects the additional staff time spent on Fiber operations as the construction continues and more subscribers begin services. FY25 is the first full year of fiber operations.	Yes	Tier 2: Open, Accessible, & Interactive Government
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Non-Operating Revenues & Expenses

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
453110	Interest Expense-InterfundPybl	Fiber operations do not have sufficient revenue inflows to cover the bond debt service requirements, so an interfund loan covers those bond payments. The \$155,625 budget increase reflects the increasing interest expense owed to the Capital Projects Fund for the growing loan amount.	Yes	Tier 2: Open, Accessible, & Interactive Government
476000	Bond Issuance Costs	Decreased budget to \$0 reflects that no additional bonded debt will be issued for Fiber operations in FY25.	No	Tier 2: Open, Accessible, & Interactive Government
361000	Interest & Investment Earnings	The increased budget of \$1,799,500 is reflective of FY24 budget missing interest earnings on the construction bond fund PTIF account. The FY25 construction bond fund will still have significant balances earning interest as the construction will continue into FY26.	No	Tier 2: Open, Accessible, & Interactive Government

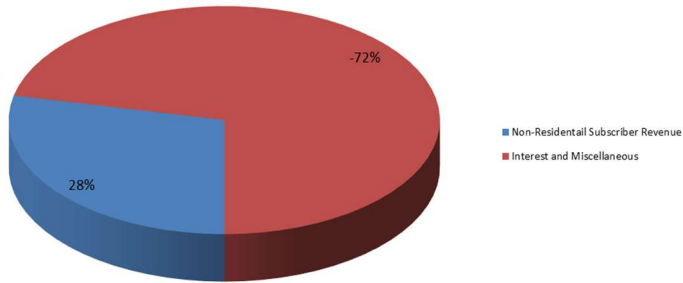
Capital:

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
472150	Fiber Hut Buildings Construction	Costs related to network specific structures (Huts). FY24 budget was high as true costs were not well known at that point. FY25 reflects	Yes	Tier 2: Improve & Maintain Infrastructure

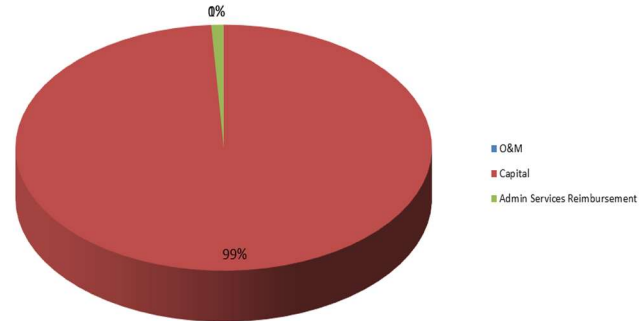
		costs associated with the anticipated four new huts to be built.		
473150	Fiber Lines/Conduit Construction	Costs of fiber cable and conduit along with related components and costs necessary to install and put the network and customers in service. \$2,556,000 increased budget reflects the anticipated increase in FY25 construction as compared to FY24.	Yes	Tier 2: Improve & Maintain Infrastructure
474510	Fiber Hut Equipment Purchase/Installation	Costs of electronic components, and support hardware and software to enable functionality of the fiber huts. Includes Uninterruptible Power Supplies (UPS); Generators; HVAC; switches, racks, etc. FY24 budget was high as true costs were not well known at that point. FY25 reflects the costs associated with equipping the anticipated four new huts.	Yes	Tier 2: Improve & Maintain Infrastructure

Fiber Budget Graphs

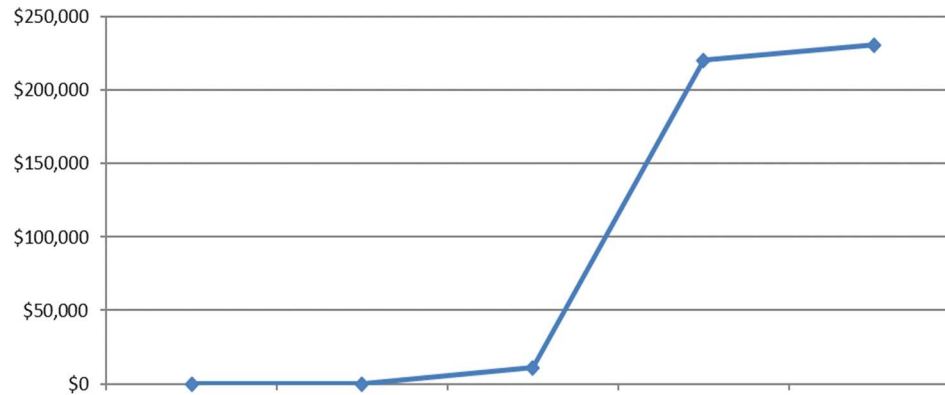
FY 2024-2025 Fiber Revenues



FY 2024-2025 Fiber Expenses



Budget History (Less Capital)



Fiber Budget

FIBER		Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar
Account Number	Account Description	2021	2022	2023	Actual	Estimate	2024 Est.	2024 Budget	Amended Fiscal Year 2024 Budget	2025 Budget	Change	
OPERATING REVENUES												
507000 374110	250Mbps Infrastructure Fee-Res	0	0	0	0	4,142	4,142	85,000	5,000	160,000	75,000	
507000 374120	1Gbps Infrastructure Fee-Resid	0	0	0	0	4,332	4,332	15,000	5,000	160,000	145,000	
507000 374130	10 Gbps Infrastructure Fee-Res	0	0	0	0	44	44	0	100	100	100	
507000 374200	FiberNetworkTransportFeeNonRes	0	0	2,991	26,026	42,823	68,849	61,000	70,000	80,400	19,400	
507000 374300	Fiber Network Refresh Fee	0	0	113	793	943	1,736	20,000	2,000	5,000	(15,000)	
TOTAL FIBER REVENUE		0	0	3,104	26,819	52,284	79,102	181,000	82,100	405,500	224,500	
OPERATING EXPENSES												
OPERATIONS & MAINTENANCE												
505000 422000	Public Notices	0	0	0	0	0	0	5,000	0	0	(5,000)	
505000 425000	Equip Supplies & Maint	0	0	0	0	0	0	1,000	0	1,000	0	
505000 426000	Bldg & Grnd Suppl & Maint	0	0	0	0	0	0	1,000	0	1,000	0	
505000 427000	Utilities	0	0	0	4	0	4	0	100	0	0	
505000 431040	Bank & Investment Account Fees	0	0	0	6	2	8	500	500	200	(300)	
505000 431100	Legal And Auditing Fees	0	0	0	0	0	0	600	600	2,965	2,365	
505000 431400	Landfill Fees	0	0	0	120	0	120	500	500	0	(500)	
505000 451100	Insurance & Surety Bonds	0	0	0	18,250	0	18,250	0	20,000	20,440	20,440	
505000 452300	Uncollectible Accounts	0	0	0	0	0	0	100	100	100	0	
505000 454800	Depreciation Expense	0	0	10,897	0	30,897	30,897	0	31,000	0	0	
505000 461000	Miscellaneous Expense	0	0	0	0	1,000	1,000	15,000	15,000	5,000	(10,000)	
505000 483500	Arbitrage Compliance Fees	0	0	0	0	1,750	1,750	1,750	1,750	2,000	250	
505000 491150	Admin Services Reimbursement	0	0	0	0	168,372	168,372	100,000	168,372	198,096	98,096	
TOTAL OPERATIONS & MAINTENANCE		0	0	10,897	18,380	202,021	220,401	125,450	237,922	230,801	105,351	
TOTAL OPERATING EXPENSES		0	0	10,897	18,380	202,021	220,401	125,450	237,922	230,801	105,351	
EARNINGS (LOSS) FROM OPERATIONS		0	0	(7,793)	8,439	(149,737)	(141,299)	55,550	(155,822)	174,699	119,149	
NON-OPERATING REVENUES (EXPENSES)												
505000 453110	Interest Expense-InterfundPybl	0	0	(7,201)	(37,442)	(55,541)	(92,983)	(44,375)		(200,000)	(155,625)	
505000 476000	Bond Issuance Costs	0	0	0	(379,814)	0	(379,814)	(477,770)		0	477,770	
505000 484000	Paying Agents Fees	0	0	0	(2,250)	0	(2,250)	(1,750)		(2,250)	(500)	
506000 369000	Sundry Revenues	0	0	0	0	0	0	500		0	(500)	
506010 361000	Interest & Investment Earnings	0	0	0	756,245	1,048,029	1,804,274	500		1,800,000	1,799,500	
505000 482000	Interest on Bonds	0	0	0	0	(1,869,418)	(1,869,418)	(2,081,285)		(2,017,300)	63,985	
NON-OPERATING REVENUES - NET		0	0	(7,201)	336,739	(876,930)	(540,191)	(2,604,180)	0	(419,550)	2,184,630	
EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		0	0	(14,994)	345,178	(1,026,667)	(681,490)	(2,548,630)	(155,822)	(244,851)	2,303,779	

Fiber Budget (continued)

			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar
	Account Number	Account Description	2021	2022	2023	Actual	Estimate	2024 Est.	2024 Budget	Fiscal Year	2025 Budget	Change
1	FIBER											
2												
3												
4												
5	FIBER - CAPITAL PROJECTS											
6	505000 472150	Fiber Networks Buildings-Huts	0	0	50,000	0	259,000	259,000	1,000,000		412,000	(588,000)
7	505000 473150	Fiber Network Lines/Conduit	0	0	4,941,000	1,146,487	7,296,815	8,443,302	17,250,000		19,806,000	2,556,000
9	505000 474510	Fiber Network Hut Equipment	0	0	200,000	0	169,800	169,800	5,000,000		226,400	(4,773,600)
10												0
11	TOTAL CAPITAL EXPENSES		0	0	5,191,000	1,146,487	7,725,615	8,872,102	23,250,000	0	20,444,400	(2,805,600)
12	<i>Not included in "Earnings (Loss)" when depreciation included.</i>											
13												
14	Accrual Accounting Adjustments											
15	505000 496000	Fixed Assets Adjustments	0	0	(5,191,000)	0	(7,725,615)	(7,725,615)	0	N/A	N/A	N/A
16								0				
17	Total Accrual Accounting Adjustments		0	0	(5,191,000)	0	(7,725,615)	(7,725,615)	0	0	0	0
18												
20	TOTAL FIBER EXPENSES		0	0	18,098	1,584,373	2,126,980	3,711,353	25,980,630	237,922	22,894,751	(3,085,879)
21												
22	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		0	0	(14,994)	(801,309)	(1,026,667)	(1,827,977)	(25,798,630)	(155,822)	(20,689,251)	5,109,379
23												
24	OPERATING TRANSFERS IN (OUT):											
25		Use of (Addition to) Net Position	0	0	0	0		0	0		20,689,251	
26	TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0	0	0	20,689,251	20,689,251
27												
28	NET EARNINGS (LOSS)		0	0	(14,994)	(801,309)	(1,026,667)	(1,827,977)	(25,798,630)	(155,822)	0	25,798,630

Water Fund

Department Description

The Bountiful Water Departments goal is to provide quality drinking water to the residents at the most economical price possible. Department staff are state certified and trained to comply with the industry water quality standards set by EPA (Environmental Protection Agency), State and Davis County Health Departments. All the required sampling and reporting are performed and submitted to the State. Department staff are responsible for maintaining 15 reservoirs, 14 booster stations, 9 wells with a total of 40 motors and 1 Ultra Filtration water treatment plant that supplies drinking water to 181 miles of main line, 11,110 service connections and 1,649 fire hydrants. Our system also includes 260 PRV's (Pressure Reducing Valves), and an automated radio meter reading system. Staff respond during and after hours to repair diverse types of leaks, water quality and other system issues. We strive to replace 3.5 miles of water main line a year as part of our 40-year pipe replacement plan.

Major Roles & Critical Functions

- Deliver quality water that meets EPA, State, and County Drinking Water standards.
- Prompt response to emergency calls during and after hours.
- Maintain the distribution and transmission water system infrastructure.
- Keep our treatment plant, booster stations and all other facilities properly maintained.
- Honest communication with Bountiful City residents.

Fiscal Year Priorities

- Millcreek Reservoir rehabilitation Project
- Finalize our Lead and Copper Program service line material inventory.
- Complete a successful Sanitary Survey
- Valve maintenance and replacement.
- Main line pipe replacement.

Operational Budget Highlights

Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
369020	Income from uncoll accounts	This will stay about the same this year.	Yes	Balanced revenue sources
371110	Metered water sales	We anticipate our metered water sales will increase this year. (\$200,000)	Yes	Appropriate & reasonable utility rates
372400	Connection fees	Our connection fees will stay the same this year.	No	Balanced revenue sources

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries-Perm Employees	6% cost of living increase and eligible employees receiving merit increases with changes in staffing. Increase of (\$65,038)	Yes	Foster the growth of jobs & services
413010	Fica Taxes	More being taken for FICA taxes. Increase of (\$4,976)	Yes	Transparency
413020	Employee Medical Insurance	Employee changes in medical insurance premiums. Decrease of (\$37,362)	Yes	Transparency
413030	Employee Life Insurance	Increase being taken for life insurance. Increase of (\$374)	Yes	Transparency
413040	State Retirement & 401K	Increased number of contributions to retirement. Increase of (\$162)	Yes	Transparency
491640	Workers Comp Premium Charge	Increased amount contributed to Workers Comp. Increase of (\$1,249)	Yes	Transparency

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
415000	Employee Education Reimbursement	One employee would like to utilize the program. (\$2,500)	Yes	Adequate professional, well-trained staff
426000	Building & Grounds Supply & Maintenance	Maintenance for Garage doors, heaters/AC, elevator, and overhead crane. Increase of (\$5,000)	No	Stay ahead of the maintenance curve
427000	Utilities	The cost to pay for utilities for our facilities. (\$10,000)	yes	Transparency
429200	Computer Software	Costs of computer software for the department. Increase of (\$5,082)	Yes	Transparency
429300	Computer Hardware	Cost of computer hardware for the department. Increase of (\$230)	Yes	Transparency
431000	Professional and Technical Service	Services needed for our buildings, electrical services, blue staking, and increased sampling for the State and EPA.	No	Stay ahead of the maintenance curve
431050	Credit Card Merchant Fees	Fees will be paid by customers.	Yes	Transparency
448000	Operation Supplies	Chemicals needed for water treatment. Tool replacement. Purchase a new ballon light. Increase of (\$4,000)	Yes	Stay ahead of the maintenance curve

448400	Distribution and system repair and maintenance	Materials for pipe replacement projects and routine maintenance supplies are costing more.	Yes	Stay ahead of the maintenance curve
448650	Meters	AMR replacement, Meter reading equipment/ software upgrade. Various meter sizes are all rising in price. Plastic lid replacement. Increase of (\$40,000)	No	Stay ahead of the maintenance curve
451100	Insurance and Surety Bonds	This line item will increase (\$16,894)	Yes	Transparency
461300	Street Opening Expense	The price of asphalt and concrete is increasing. Increase of (\$10,000)	yes	Stay ahead of the maintenance curve
461400	Purchase Of Water	Purchase of water. Increase of (\$30,000)	Yes	Transparency
491150	Admin Services Reimbursement	The water department's portion for administration services will go up this year. Increase of (\$4,667)	Yes	Foster the growth of jobs & services
381000	Transfer From Other Funds	Transfer of ARPA funds. (\$2,000,000)	No	Transparency

Performance Measures

Tier 1 <i>Improve & maintain infrastructure</i>						
Priority Objective: <i>Stay ahead of the maintenance curve</i>						
Department Strategy:		Replace the cities aging infrastructure with new PVC pipe to reduce main line leaks and improve water quality. Keep on track with our pipe replacement plan.				
		Performance Measures				
Performance Indicator:		Amount of PVC pipe replaced	FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget
		New pipe installed (in feet)	12,032	6,269	9,670	15,840
Tier 1 <i>Improve & maintain infrastructure</i>						
Priority Objective: <i>Stay ahead of the maintenance curve</i>						
Department Strategy:		Annually check all PRV (Pressure Reducing Valves) stations and perform routine maintenance and rebuilds to continue performance and replace as needed.				
		Performance Measures				
Performance Indicator:		Annual PRV site inspection and work performed.	FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget
		PRV stations visited	130	76	54	130
		PRV rebuilt	65	34	26	65
		PRV replaced	2	1	2	2

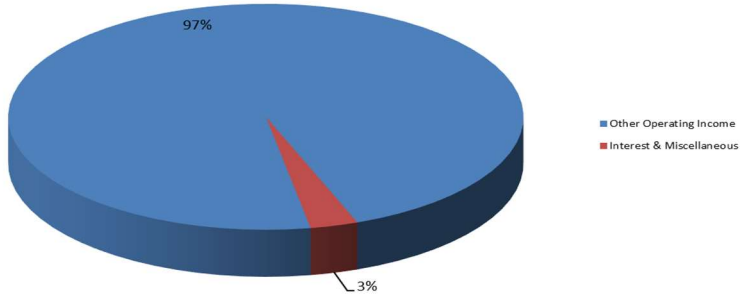
Tier 1 *Improve & maintain infrastructure*

Priority Objective: Stay ahead of the maintenance curve

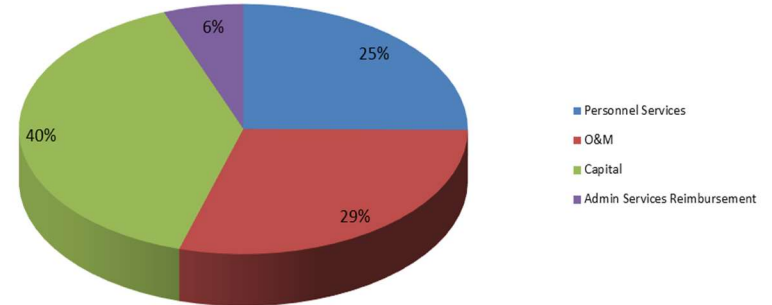
Department Strategy:	Track the main line and service leaks we repair around the city. This can help with determining what areas need to be replaced as part of our replacement plan.						
			Performance Measures				
Performance Indicator:	How much is pipe replacment lowering the number of leaks?		FY2022 Actual	FY2023 Actual	FY2024 Target		FY2025 Budget
	Main line leaks		69	79	70		85
	Service leaks		15	26	15		25

Water Budget Graphs

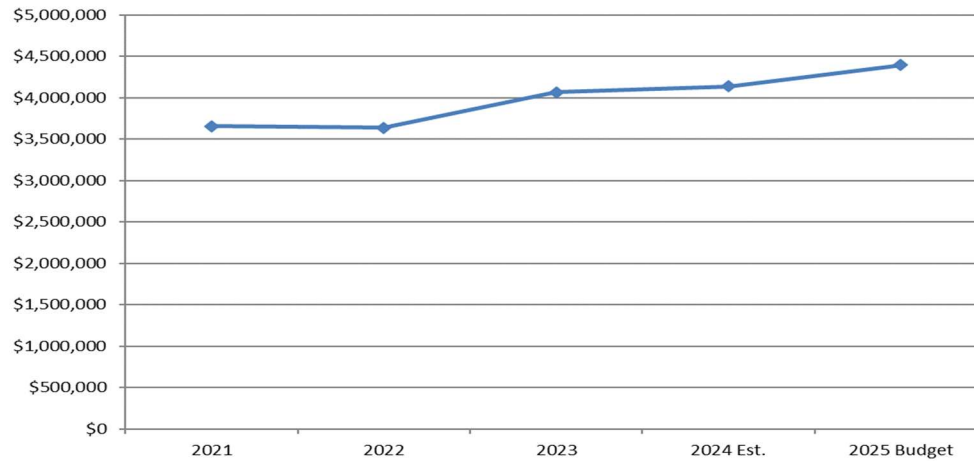
FY 2024-2025 Water Revenues



FY 2024-2025 Water Expenses



Budget History (Less Capital)



Water Budget

WATER												
Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change	
OPERATING REVENUES												
517000 369020	Income From Uncoll Accts	881	793	662	173	200	373	1,000		1,000	0	
517000 371110	Metered Water Sales	5,794,429	5,303,723	5,439,331	3,012,464	3,000,000	6,012,464	5,545,000		6,200,000	655,000	
517010 372400	Connection Fees	22,648	22,835	16,942	8,883	12,000	20,883	40,000		40,000	0	
TOTAL OPERATING REVENUES		5,817,957	5,327,350	5,456,935	3,021,520	3,012,200	6,033,720	5,586,000	0	6,241,000	655,000	
OPERATING EXPENSES												
PERSONNEL SERVICES												
515100 411000	Salaries - Perm Employees	986,623	955,434	1,045,290	537,773	582,242	1,120,015	1,120,015		1,195,388	75,373	
515100 412000	Salaries-Temp & Part-Time	27,876	13,188	19,448	16,341	17,000	33,341	40,000		40,000	0	
515100 413010	Fica Taxes	74,873	71,926	79,436	41,921	46,820	88,741	88,741		94,507	5,766	
515100 413020	Employee Medical Ins	234,226	195,959	194,144	109,469	124,717	234,186	234,186		258,775	24,589	
515100 413030	Employee Life Ins	5,035	5,162	5,257	2,805	5,333	6,338	6,338		6,772	434	
515100 413040	State Retirement & 401 K	89,771	(40,394)	102,309	100,319	106,548	206,867	206,867		208,834	1,967	
515100 413100	Retired Employee Benefits	(4,662)	(4,905)	(6,632)	0	0	0	0		0	0	
515100 462180	Accrued Comp Time Exp	(1,690)	(156)	(283)	0	0	0	0		0	0	
515100 462190	Accrued Sick Leave Exp	(9,394)	1,199	(3,631)	0	0	0	0		0	0	
515100 462200	Accrued Vacation Expense	(27,107)	3,443	(11,644)	0	0	0	0		0	0	
515100 491640	WorkersCompPremiumCharge-ISF	19,542	18,609	20,484	10,801	11,365	22,166	22,166		23,611	1,445	
TOTAL PERSONNEL SERVICES		1,395,092	1,219,465	1,444,179	819,429	892,225	1,711,654	1,718,313	0	1,827,887	109,574	
OPERATIONS & MAINTENANCE												
515100 415000	Employee Education Reimb	0	0	0	0	1,000	1,000	2,500		2,500	0	
515100 421000	Books Subscr & Mmbrshp	5,950	6,884	2,413	4,562	2,938	7,500	7,500		7,500	0	
515100 422000	Public Notices	0	5,688	4,016	0	0	0	5,000		5,000	0	
515100 423000	Travel & Training	17,398	14,103	17,634	2,814	12,886	15,700	15,700		15,700	0	
515100 424000	Office Supplies	455	574	1,052	251	300	551	1,000		1,000	0	
515100 425000	Equip Supplies & Maint	63,480	83,906	124,962	32,719	40,000	72,719	113,500		113,500	0	
515100 426000	Bldg & Grnd Suppl & Maint	40,100	40,770	59,704	27,818	12,182	40,000	40,000		40,000	0	
515100 427000	Utilities	601,439	548,099	638,027	351,969	148,031	500,000	550,000		560,000	10,000	
515100 428000	Telephone Expense	11,173	80,155	40,690	8,568	8,600	17,168	25,000		25,000	0	
515100 429200	Computer Software	0	0	0	3,822	0	3,822	0		5,082	5,082	
515100 429300	Computer Hardware	6,779	8,041	10,083	5,866	0	5,866	5,488		5,258	(230)	
515100 431000	Profess & Tech Services	91,229	100,638	108,365	71,166	54,734	125,900	125,900		105,000	(20,900)	
515100 431040	Bank & Investment Account Fees	2,797	4,538	2,319	218	500	718	2,600		2,000	(600)	
515100 431050	Credit Card Merchant Fees	22,431	23,822	25,599	4,156	2,500	6,656	0		0	0	
515100 431100	Legal And Auditing Fees	2,562	2,531	2,793	3,297	3,000	6,297	2,474		2,812	338	
515100 431400	Landfill Fees	2,640	2,435	1,670	1,150	1,200	2,350	4,000		4,000	0	
515100 448000	Operating Supplies	81,600	110,498	129,175	64,996	51,004	116,000	116,000		120,000	4,000	
515100 448400	Dist System Repair & Maint	323,100	378,715	285,230	181,285	118,742	300,027	300,000		300,000	0	
515100 448650	Meters	124,831	70,447	269,129	9,439	110,000	119,439	145,000		145,000	0	
515100 451100	Insurance & Surety Bonds	31,546	38,490	42,037	46,362	0	46,362	34,800		51,694	16,894	
515100 452300	Uncollectible Accounts	7,355	4,522	5,819	4,056	1,000	5,056	5,000		5,000	0	
515100 453600	Loss-Deleted Fixed Assets	31,536	103,987	42,518	0	0	0	0		0	0	
515100 461000	Miscellaneous Expense	1,035	8,635	1,391	1,093	2,000	3,093	3,100		3,100	0	

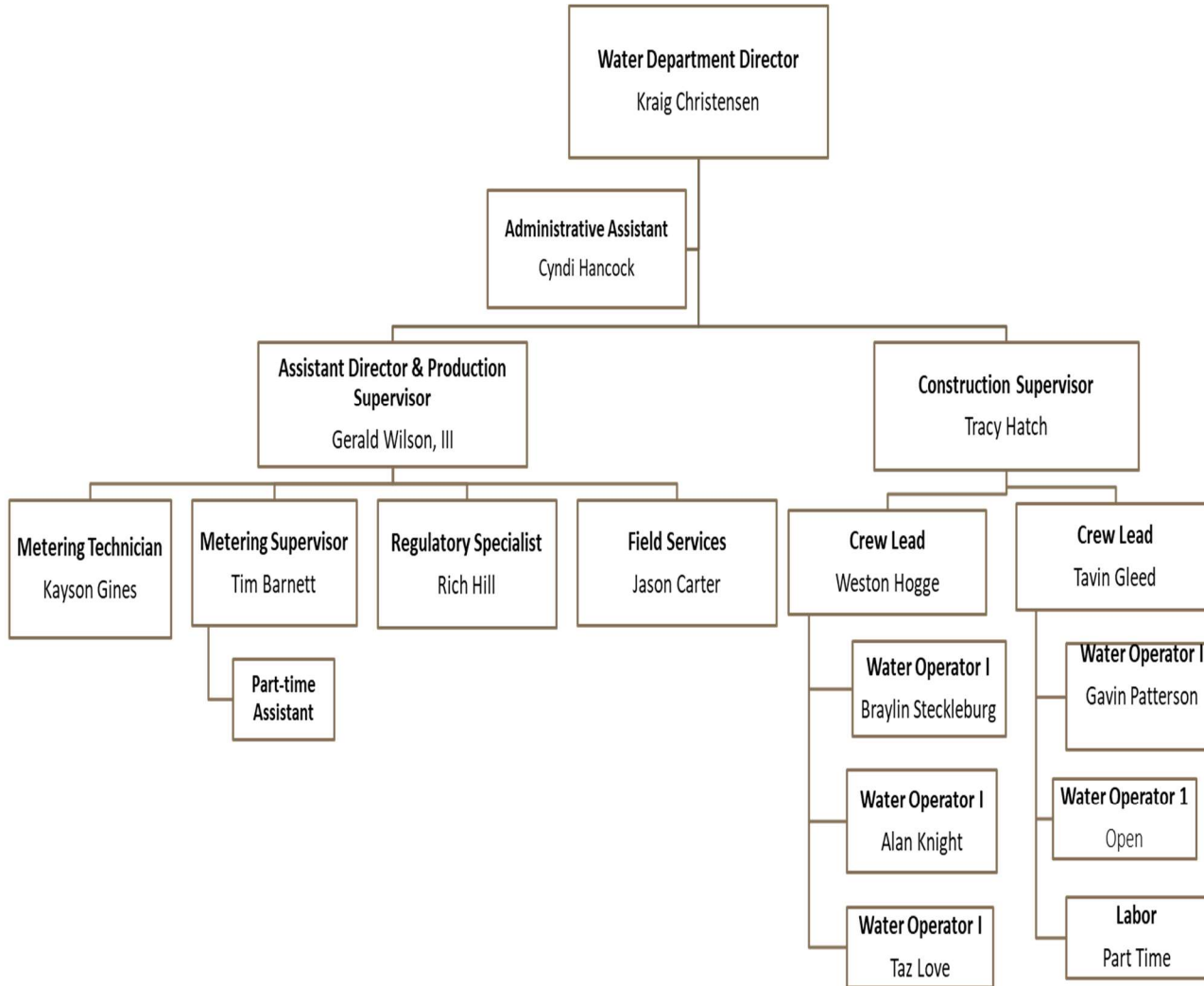
Water Budget (continued)

WATER												
Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change	
515100 461300	Street Opening Expense	203,132	148,260	174,071	135,487	109,513	245,000	245,000		255,000	10,000	
515100 461400	Purchase Of Water	219,400	259,187	240,850	250,300	58,000	308,300	281,000		311,000	30,000	
515100 466000	Contingency	0	0	0	56,111	3,889	60,000	60,000		60,000	0	
515100 491150	Admin Services Reimbursement	356,489	371,079	393,223	207,459	206,732	414,191	414,919		419,586	4,667	
TOTAL OPERATIONS & MAINTENANCE		2,248,457	2,416,005	2,622,771	1,474,965	948,751	2,423,716	2,505,481	0	2,564,732	59,251	
TOTAL OPERATING EXPENSES		3,643,549	3,635,470	4,066,950	2,294,394	1,840,976	4,135,370	4,223,794	0	4,392,619	168,825	
EARNINGS (LOSS) FROM OPERATIONS		2,174,408	1,691,880	1,389,985	727,126	1,171,224	1,898,350	1,362,206	0	1,848,381	486,175	
NON-OPERATING REVENUES (EXPENSES)												
513000 331210	FEMA Federal Assistance	10,326	2,498	0	0	0	0	0		0	0	
513000 334700	Federal Grants-COVID Response	5,362	0	0	0	0	0	0		0	0	
516000 369000	Sundry Revenues	6,094	1,495	1,739	0	500	500	1,000		1,000	0	
516000 369300	Restitution - Misc	0	0	0	0	500	500	1,000		1,000	0	
516010 361000	Interest & Investment Earnings	36,138	54,385	128,963	66,006	20,000	86,006	60,000		60,000	0	
516010 361200	InvestmntUnrealized(Gain)/Loss	7,663	(129,817)	(46,869)	0	0	0	0		0	0	
516020 364000	Gain on Fixed Asset Sales	224,134	53,200	0	0	0	0	20,000		20,000	0	
518020 387120	Impact Fees	155,089	95,830	31,553	63,996	30,000	93,996	60,000		60,000	0	
515100 453110	Interest Expense-InterfundPybl	(11,093)	0	0	0	0	0	0		0	0	
518030 387110	Cont Aid-Mains Ltrls Mtrs	270,779	142,921	46,732	25,521	24,479	50,000	50,000		50,000	0	
NON-OPERATING REVENUES - NET		704,490	220,511	162,119	155,523	75,479	231,002	192,000	0	192,000	0	
EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		2,878,898	1,912,391	1,552,104	882,649	1,246,703	2,129,352	1,554,206	0	2,040,381	486,175	
CAPITAL EXPENSES												
515100 471100	Land	442	185,550	0	0	0	0	0		0	0	
515100 472100	Buildings	17,644	0	0	0	0	0	0		1,000,000	1,000,000	
515100 472130	Wells	69,762	3,063	5,089	527,915	80,000	607,915	557,000		0	(557,000)	
515100 473100	Improv Other Than Bldgs	0	0	0	34,521	0	34,521	0		30,000	30,000	
515100 473110	Water Mains	1,006,987	510,141	1,740,376	930,738	369,262	1,300,000	1,300,000		1,500,000	200,000	
515100 474500	Machinery & Equipment	146,685	440,142	218,182	57,944	355,710	413,654	435,000		100,000	(335,000)	
515100 474600	Vehicles	0	114,450	45,747	0	134,250	134,250	345,000		550,000	205,000	
TOTAL CAPITAL EXPENSES		1,241,520	1,253,346	2,009,394	1,551,118	939,222	2,490,340	2,637,000	0	3,180,000	543,000	
<i>Not included in "Net Earnings (Loss) Before Transfers" when depreciation included</i>												

Water Budget (continued)

WATER												
Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change	
Accrual Accounting Adjustments												
515100 454800	Depreciation Expense	1,264,344	1,294,653	1,267,517	0	0	0	0	N/A	N/A	N/A	
515100 496000	Fixed Assets Adjustments	(1,147,672)	(1,204,758)	(1,929,798)	0	0	0	0	N/A	N/A	N/A	
515100 496010	In-House Cap. Water Project Adj	(457,156)	(426,755)	(259,048)	0	(159,270)	(159,270)	(239,000)		(297,000)	N/A	
Total Accrual Accounting Adjustments		(340,484)	(336,859)	(921,329)	0	(159,270)	(159,270)	(239,000)	0	(297,000)	(58,000)	
TOTAL WATER EXPENSES		4,555,678	4,551,957	5,155,015	3,845,512	2,620,928	6,466,440	6,621,794	0	7,275,619	653,825	
EARNINGS (LOSS) BEFORE TRANSFERS		1,977,862	995,904	464,039	(668,469)	466,751	(201,718)	(843,794)	0	(842,619)	1,175	
TRANSFERS IN (OUT)												
518010 381000	Transfer From Other Funds	2,468,371	0	0	0	0	0	0		2,000,000	2,000,000	
	Use of (Addition to) Net Position	0	0	0	0	0	0	1,177,199		(1,157,381)	(2,334,580)	
TOTAL OPERATING TRANSFERS IN (OUT)		2,468,371	0	0	0	0	0	1,177,199	0	842,619	(334,580)	
NET EARNINGS (LOSS)		4,446,233	995,904	464,039	(668,469)	466,751	(201,718)	333,405	0	0	(333,405)	

Water Organizational Chart



Light & Power Fund

Department Description

Bountiful City Light & Power (BCLP) provides electrical power to approximately 17,300 total customers in Bountiful City: 15,652 residential, 1,647 commercial, and one industrial customer. BCLP's electrical system includes: six substations in the City and two at its hydroelectric projects; 42 miles of 46,000 volt transmission lines; 90 miles of 7,200 volt overhead distribution system lines; 135 miles of 7,200 volt underground distribution system lines, and 75 miles of street light circuits.

Throughout the year, BCLP supplies electrical power ranging from approximately 20 megawatts (MW) to over 80 MW to its customers.

BCLP has long-term contracts to buy power from: the Colorado River Storage Project (Glenn Canyon Dam at Lake Powell); the Intermountain Power Project (Delta, Utah); and two solar contracts. It has shorter-term contracts from numerous industry suppliers. BCLP also has a natural gas fired power plant (32.3 MW) in the City, and hydroelectric projects at Echo (4.5 MW) and Pineview (1.8 MW) reservoirs.

Major Roles & Critical Functions

- Ensure the safety of everyone that interacts with BCLP's electrical systems, including its employees, its customers, and anyone else.
- Buy and generate electricity at economical prices while protecting itself and its customers from excessive exposure to market price increases.
- Transmit and distribute that electricity to its residential, commercial, and industrial customers; and
- Provide reliable electric service by designing, building, and maintaining its electrical transmission, distribution, and street lighting systems, and by providing 24/7 dispatching and outage management.

Fiscal Year Priorities

- Upgrade feeders #572, #573, #574, and #576, and continue work on Renaissance and other projects as needed.
- Begin the replacement and upgrade of the 35-year-old control systems at the Echo & Pineview Hydro Projects.
- Begin engineering and rebuilding of the Northwest substation.
- Continue to acquire sufficient additional sources of electrical power to stabilize BCLP’s cost of power and improve its portfolio of ‘green’ and carbon-free resources of power.

Operational Budget Highlights

BCLP’s proposed budget for Fiscal Year 2024-2025 (FY2025) totals \$39,556,787 and includes the following notable changes from the current year:

Operating Revenues

Proposed \$34,704,782, up \$842,852.

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
537000-375100	Electric Metered Sales	\$573,953 with 5.0% rate increase	Yes	Appropriate & reasonable utility rates.
537000-375300	Air Products Income	\$161,477 with 5.0% rate increase	Yes	Appropriate & reasonable utility rates.
538030-372410	Contribution in Aid to Construction	\$100,000 additional income from Capital Projects	Yes	Appropriate & reasonable utility rates.
537030-362000	Rental Income (Poles)	\$7,422 Increase Pole Attachment Fee from \$13 to \$14	Yes	Appropriate & reasonable utility rates.

Personnel Services

Proposed \$5,981,784, up \$677,491.

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
(all applicable)	(all applicable)	\$358,000 for an additional 3-man crew & to promote a line-working foreman	Yes	Stay ahead of the maintenance curve.
(all applicable)	(all applicable)	\$275,704 6.0% cost of living	Yes	Professional, well-trained staff.

Operations and Maintenance

Proposed \$24,845,730, down \$(902,840).

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
535300-424002	Office & Warehouse	\$100,000 Replace Roof	Yes	Maintain Office and Warehouse
535300-448611	Natural Gas	\$(753,793) offsetting solar & market purchases	Yes	Appropriate & reasonable utility rates.
535300-448614	Plant Equip & Generation	\$(145,026) decreased transmission corresponding to lower anticipated generation	Yes	Appropriate & reasonable utility rates.
535300-448621	Power Purch IPP	\$640,626 power called back to meet 3 rd quarter requirements	Yes	Appropriate & reasonable utility rates.
535300-448626	Power Purch UAMPS	\$(185,591) for lower additional market purchase power	Yes	Appropriate & reasonable utility rates.
535300-448627	Echo Hydro	\$126,238 for generator repair	Yes	Appropriate & reasonable utility rates.
535300-448632	Distribution	\$48,000 additional materials to support the additional 3-man crew	Yes	Stay ahead of the maintenance curve.
535300-448633	Street Light	\$64,000 focus on LED upgrades	Yes	Stay ahead of the maintenance curve.
535300-448639	Substation	\$50,289 circuit switcher maintenance	Yes	Stay ahead of the maintenance curve.
535300-448650	Meters	\$(76,400) delayed installation of 12S Meters in new developments	Yes	Stay ahead of the maintenance curve.
535300-451100	Insurance & Surety Bonds	\$64,535 increased rates	Yes	Pay as you go.
535300-466000	Contingency	\$(143,732) resource contingency	Yes	Pay as you go.

Non-Operating Revenues (Expenses)

Proposed \$579,255, up \$153,066.

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
536010-361000	Interest & Inv Earnings	\$154,316 increasing interest rates	Yes	Pay as you go.

Capital Expenditures

Proposed \$5,450,000, up \$3,115,000.

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
535000-474600	M&E Vehicles	\$(80,000) normal fluctuation	Yes	Long-term capital planning.
535300- 474515	M&E Echo	\$400,000 for controls upgrade	Yes	Long-term capital planning.
535300- 474520	M&E Pineview	\$750,000 for controls upgrade	Yes	Long-term capital planning.
535300-474760	CIP 06 Dist Sys Capital <\$50K	\$200,000 Marie Calendars, Jack in the Box, Lot 11, Sprouts	Yes	Long-term capital planning.
535000-474790	NW Substation	\$2,385,000 Rebuild Substation	Yes	Long-term capital planning.
535300-474860	CIP16 Dist Sys Feed #572/574 tie	\$60,000 feeder tie continuation	Yes	Long-term capital planning.

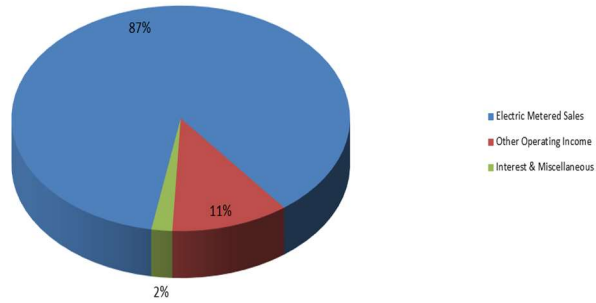
Performance Measures

Tier 1: <i>Improve & Maintain Infrastructure</i>							
Department Strategy:		Priority Objective: Communication of Accomplishments					
		Employee Safety					
Performance Indicator:		Performance Measures					
		FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget		
Number of Lost-Time Accidents		0	0	0	0		

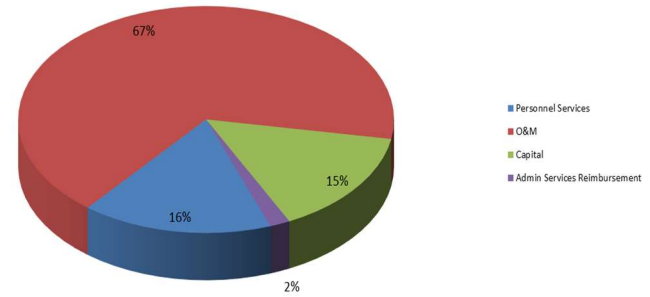
Tier 1: <i>Improve & Maintain Infrastructure</i>							
Department Strategy:		Priority Objective:					
		System Reliability					
Performance Indicator:		Performance Measures					
		FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget		
Number of poles replaced		125	123	125	125		
Feet of underground wire		30,000	16,600	25,000	25,000		
Number of trees trimmed		3,240	4,990	5,000	5,000		
Number of job sheets		72	91	95	95		

Light & Power Budget Graphs

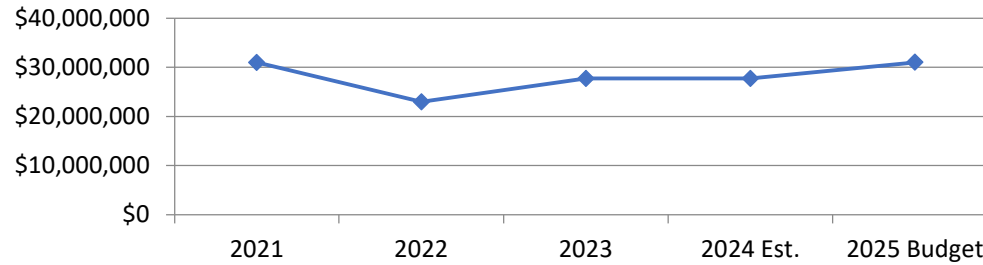
FY 2024-2025 Light & Power Revenues



FY 2024-2025 Light & Power Expenses



Budget History (Less Capital)



Light & Power Budget

LIGHT & POWER												
Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change	
OPERATING REVENUES												
537030	362000	Rental Income	66,648	48,438	69,486	20,022	55,534	75,556	75,556	82,978	7,422	
537010	372400	Connection Fees	115,713	94,269	95,257	44,517	49,517	94,034	100,000	100,000	0	
538030	372410	Contrib In Aid To Construction	348,644	102,046	367,903	40,298	50,000	90,298	450,000	550,000	100,000	
537000	375100	Electric Metered Sales	25,530,689	24,853,341	26,870,367	15,004,061	14,164,047	29,168,108	30,152,560	30,726,513	573,953	
537000	375200	ElecMtrSale FdInTrff Residentl	47,535	60,605	71,176	36,145	0	36,145	0	0	0	
537000	375230	ElecMtrSale NetMeter Residentl	215,119	216,927	251,658	130,387	0	130,387	0	0	0	
537000	375231	ElecMtrSale NetMeterResidentH	0	3,648	28,486	29,020	0	29,020	0	0	0	
537000	375240	ElecMtrSale NetMeter SmallComl	11,651	9,605	10,226	5,563	0	5,563	0	0	0	
537000	375250	ElecMtrSale NetMeter LargeComl	10,131	11,405	11,874	5,978	0	5,978	0	0	0	
537000	375300	Air Products Income	2,080,247	2,174,261	2,569,471	1,491,029	1,152,794	2,643,823	2,669,814	2,831,291	161,477	
537000	376100	Street Light System Income	409,073	411,437	411,366	196,324	217,676	414,000	414,000	414,000	0	
TOTAL OPERATING REVENUES			28,835,449	27,985,983	30,757,269	17,003,345	15,689,568	32,692,913	33,861,930	0	34,704,782	842,852
OPERATING EXPENSES												
PERSONNEL SERVICES												
535300	411140	Plant Labor	561,502	566,633	579,179	313,102	262,800	575,902	575,902	623,914	48,012	
535300	411141	Echo Hydro Labor	53,349	50,708	52,411	16,147	47,325	63,472	63,472	72,771	9,299	
535300	411142	PineView Hydro Labor	22,192	17,659	45,139	24,044	(1,940)	22,104	22,104	62,673	40,569	
535300	411150	Transmission Labor	18,873	45,016	9,441	23,113	33,234	56,347	56,347	13,109	(43,238)	
535300	411151	Hydro Transmission Labor	3,079	1,263	0	0	1,581	1,581	1,581	0	(1,581)	
535300	411152	Distribution Labor	1,282,288	1,293,277	1,378,134	718,559	900,240	1,618,799	1,618,799	1,913,487	294,688	
535300	411153	Street Light Labor	50,807	14,664	32,759	25,072	(6,717)	18,355	18,355	45,484	27,129	
535300	411154	Security Lighting Labor	0	215	617	238	31	269	269	857	588	
535300	411155	Vehicle Labor	47	0	0	0	0	0	0	0	0	
535300	411156	Special Equipment Labor	0	0	0	0	0	0	0	0	0	
535300	411157	PCB Disposal Labor	0	0	0	0	0	0	(2)	0	2	
535300	411158	Substation Labor	200,665	242,831	212,914	107,961	195,991	303,952	303,952	295,624	(8,328)	
535300	411159	SCADA Labor	7,997	9,079	9,183	8,277	3,088	11,365	11,365	12,750	1,385	
535300	411161	Traffic Signal Labor	8,326	6,747	5,023	2,940	5,505	8,445	8,445	6,974	(1,471)	
535300	411165	Meter Reading Labor	38,017	32,986	37,334	19,719	7,713	27,432	27,432	29,077	1,645	
535300	411166	Administrative Labor	531,935	548,877	542,017	289,757	304,301	594,058	594,058	629,787	35,729	
535300	411167	Engineering Labor	232,168	234,669	200,052	118,270	139,933	258,203	258,203	273,943	15,740	
535300	411169	Power Commission Allowance	4,886	4,929	4,929	1,425	8,072	9,497	9,497	9,497	0	
535300	413010	Fica Taxes	224,970	231,346	235,270	122,112	150,976	273,088	273,088	305,231	32,143	
535300	413020	Employee Medical Ins	663,542	655,682	623,544	326,931	375,487	702,418	702,418	873,482	171,064	
535300	413030	Employee Life Ins	16,158	16,714	16,469	8,770	11,394	20,164	20,164	22,684	2,520	
535300	413040	State Retirement & 401 K	282,614	(95,509)	301,640	298,506	334,832	633,338	633,338	672,345	39,007	
535300	413100	Retired Employee Benefits	(10,226)	(12,705)	(10,259)	0	0	0	0	0	0	
535300	462180	Accrued Comp Time Exp	207	(587)	(3,439)	0	0	0	0	0	0	
535300	462190	Accrued Sick Leave Exp	6,141	(4,004)	(13,068)	0	0	0	0	0	0	
535300	462200	Accrued Vacation Expense	14,071	(24,217)	(43,609)	0	0	0	0	0	0	
535300	491640	WorkersCompPremiumCharge-ISF	91,687	93,243	92,786	49,007	56,499	105,506	105,506	118,095	12,589	
TOTAL PERSONNEL SERVICES			4,305,295	3,929,515	4,308,465	2,473,949	2,830,345	5,304,294	5,304,293	0	5,981,784	677,491

Light & Power Budget (continued)

LIGHT & POWER											
Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change
OPERATIONS & MAINTENANCE											
535300	415000	Employee Education Benefits	0	0	0	0	0	2,500		5,000	2,500
535300	421000	Books Subscr & Mmbrshp	17,208	17,098	18,359	16,622	4,078	20,700		20,900	200
535300	422000	Public Notices	809	70	5,526	540	540	1,080		15,000	1,000
535300	423000	Travel & Training	18,864	58,997	58,519	13,077	73,023	86,100		90,405	4,305
535300	423001	Education Benefit	11,728	13,089	14,430	11,360	315	11,675		22,325	10,650
535300	423002	Travel Board Members	11,148	26,094	23,372	5,057	19,343	24,400		25,620	1,220
535300	424000	Office Supplies	651	0	0	77	0	77		0	0
535300	424001	Drafting	980	980	1,334	0	2,500	2,500		2,500	0
535300	424002	Office & Warehouse	77,505	87,516	88,330	27,786	66,319	94,105		192,253	98,148
535300	429200	Computer Software	0	0	0	7,038	7,038	14,076		116,352	116,352
535300	429300	Computer Hardware	100,406	87,125	55,584	35,444	84,301	119,745		21,589	(112,232)
535300	431000	Profess & Tech Services	9,940	4,823	13,389	4,597	20,000	24,597		6,000	(33,012)
535300	431001	Blue Stake & Location	5,333	6,384	3,321	5,377	10,623	16,000		21,500	5,500
535300	431040	Bank & Investment Account Fees	14,392	14,658	9,793	879	879	1,758		18,000	0
535300	431050	Credit Card Merchant Fees	97,810	103,872	111,616	18,121	2,000	20,121		0	0
535300	431100	Legal And Auditing Fees	14,333	17,124	13,958	14,345	0	14,345		16,046	2,369
535300	431400	Landfill Fees	980	1,145	1,150	610	610	1,220		1,500	0
535300	445200	Uniforms & Safety Equip	17	0	0	0	0	0		0	0
535300	445201	Safety Equipment	36,289	26,581	30,489	29,229	33,241	62,470		71,825	9,355
535300	445202	Uniforms	28,461	42,567	34,146	20,068	35,782	55,850		74,610	18,760
535300	448611	Natural Gas	1,003,899	1,695,732	2,912,244	1,143,830	1,152,683	2,296,513		1,542,720	(753,793)
535300	448613	Power Plant Operating Costs	99,314	114,463	153,600	133,881	84,586	218,467		235,829	17,362
535300	448614	Power Plant Equipment Repairs	52,257	271,518	373,269	142,499	529,464	671,963		526,937	(145,026)
535300	448618	Echo Hydro Major Repairs	34,411	292,765	10,000	0	0	0		400,000	(400,000)
535300	448620	Power Purch CRSP	3,390,838	3,182,053	3,122,905	1,732,925	1,435,936	3,168,861		3,176,216	7,355
535300	448621	Power Purch IPP	17,604	432,242	1,189,741	676,040	883,959	1,559,999		2,200,625	640,626
535300	448622	Power Purch San Juan	1,602,042	1,537,587	852,931	34,521	158,679	193,200		193,200	0
535300	448626	Power Purch UAMPS (Pool etc)	6,904,393	8,054,319	11,138,630	5,305,325	4,463,887	9,769,212		10,583,621	(185,591)
535300	448627	Echo Hydro Operating Costs	337,371	267,393	308,433	157,406	196,769	354,175		480,413	126,238
535300	448628	Pineview Hydro Operating Costs	110,738	81,549	106,735	137,410	52,945	190,355		190,064	(291)
535300	448629	Pineview Hydro Major Repairs	50,800	0	10,000	0	0	0		400,000	(400,000)
535300	448630	Transmission	4,636	46,043	3,543	3,543	0	3,543		25,000	0
535300	448631	Hydro Transmission	43,627	22,467	22,769	28,861	10,000	38,861		77,180	7,043
535300	448632	Distribution	1,155,820	821,777	971,869	479,738	719,382	1,199,120		1,247,120	48,000
535300	448633	Street Light	374,317	271,983	233,560	65,130	244,870	310,000		374,000	64,000
535300	448634	Security Lighting	0	0	559	634	0	634		1,000	0

Light & Power Budget (continued)

	LIGHT & POWER											
			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar
	Account Number	Account Description	2021	2022	2023	Actual	Estimate	2024 Est.	2024 Budget	Fiscal Year	2025 Budget	Change
5	535300	448635	102,595	107,972	115,516	49,264	65,236	114,500	114,500		129,000	14,500
6	535300	448636	66,547	37,194	16,572	8,953	38,097	47,050	47,050		74,750	27,700
7	535300	448637	179,630	185,735	241,773	163,055	166,945	330,000	330,000		330,000	0
8	535300	448638	4,883	3,823	4,822	1,089	2,000	3,089	7,500		7,500	0
9	535300	448639	197,434	134,305	55,968	52,537	52,537	105,074	138,597		188,886	50,289
10	535300	448640	18,228	15,035	16,039	7,246	27,754	35,000	35,000		37,000	2,000
11	535300	448641	31,667	36,030	44,271	16,514	33,338	49,852	49,852		54,266	4,414
12	535300	448642	36	0	0	0	0	0	0		0	0
13	535300	448643	0	0	0	0	0	0	1,000		1,000	0
14	535300	448650	90,471	54,408	33,960	23,090	23,090	46,180	201,570		125,170	(76,400)
15	535300	448700	17,352	21,925	19,674	11,536	11,536	23,072	0		0	0
16	535300	448730	79,054	75,440	64,155	33,870	33,870	67,740	0		0	0
17	535300	448731	0	1,260	6,873	6,265	6,265	12,530	0		0	0
18	535300	448740	1,780	2,101	1,809	891	891	1,782	0		0	0
19	535300	448750	14	26	32	11	0	11	0		0	0
20	535300	451100	155,271	200,307	201,979	264,369	0	264,369	230,256		294,791	64,535
21	535300	461000	6,425	34,298	15,818	6,624	10,000	16,624	21,000		21,000	0
22	535300	466000	0	0	0	0	0	0	1,514,875		1,371,143	(143,732)
23	535300	491150	508,509	529,248	605,020	316,529	316,529	633,058	633,058		635,874	2,816
24	TOTAL OPERATIONS & MAINTENANCE		17,088,817	19,039,119	23,338,387	11,213,814	11,081,840	22,295,654	25,748,570	0	24,845,730	(902,840)
25	TOTAL OPERATING EXPENSES		21,394,113	22,968,634	27,646,853	13,687,764	13,912,185	27,599,949	31,052,863	0	30,827,514	(225,349)
26	EARNINGS (LOSS) FROM OPERATIONS		7,441,337	5,017,349	3,110,416	3,315,581	1,777,383	5,092,964	2,809,067	0	3,877,268	1,068,201
27	NON-OPERATING REVENUES (EXPENSES)											
28	533000	331210	500,403	97,359	0	0	0	0	0		0	0
29	533000	334700	31,794	0	0	0	0	0	0		0	0
30	533000	335000	76,569	0	0	0	0	0	0		0	0
31	536000	363015	15,170	14,522	15,421	8,935	8,935	17,870	17,000		17,000	0
32	536000	369000	108,262	118,953	91,482	50,808	50,808	101,616	105,000		105,000	0
33	536010	361000	192,535	181,179	521,134	271,743	271,743	543,486	394,689		549,005	154,316
34	536010	361012	2,987	3,240	19,357	9,137	9,137	18,274	8,000		10,000	2,000
35	536010	361014	2,511	0	0	0	0	0	0		0	0
36	536010	361200	31,616	(479,981)	(166,649)	0	0	0	0		0	0
37	536020	364000	0	39,900	2,709,041	0	0	0	4,000		15,000	11,000
38	537000	369020	6,343	5,708	4,768	1,245	1,245	2,490	6,000		6,000	0
39	535300	452300	(65,024)	(25,733)	(41,555)	(40,371)	(40,371)	(80,742)	(80,000)		(80,000)	0
40	535300	453100	0	0	(6,779)	0	0	0	0		0	0
41	535300	453101	(4,303)	(3,670)	(29,636)	(23,354)	(23,354)	(46,708)	(28,500)		(42,750)	(14,250)
42	535300	453600	0	(31,096)	(16,686)	0	0	0	0		0	0
43	535300	481000	(9,350,000)	0	0	0	0	0	0		0	0
44	535300	482000	(179,754)	0	0	0	0	0	0		0	0
45	535300	483500	(1,750)	0	0	0	0	0	0		0	0
46	NON-OPERATING REVENUES - NET		(8,632,642)	(79,619)	3,099,897	278,144	278,143	556,287	426,189	0	579,255	153,066
47	EARNINGS (LOSS) BEFORE CAPITAL AND TRANSFERS		(1,191,306)	4,937,731	6,210,314	3,593,725	2,055,526	5,649,251	3,235,256	0	4,456,523	1,221,267

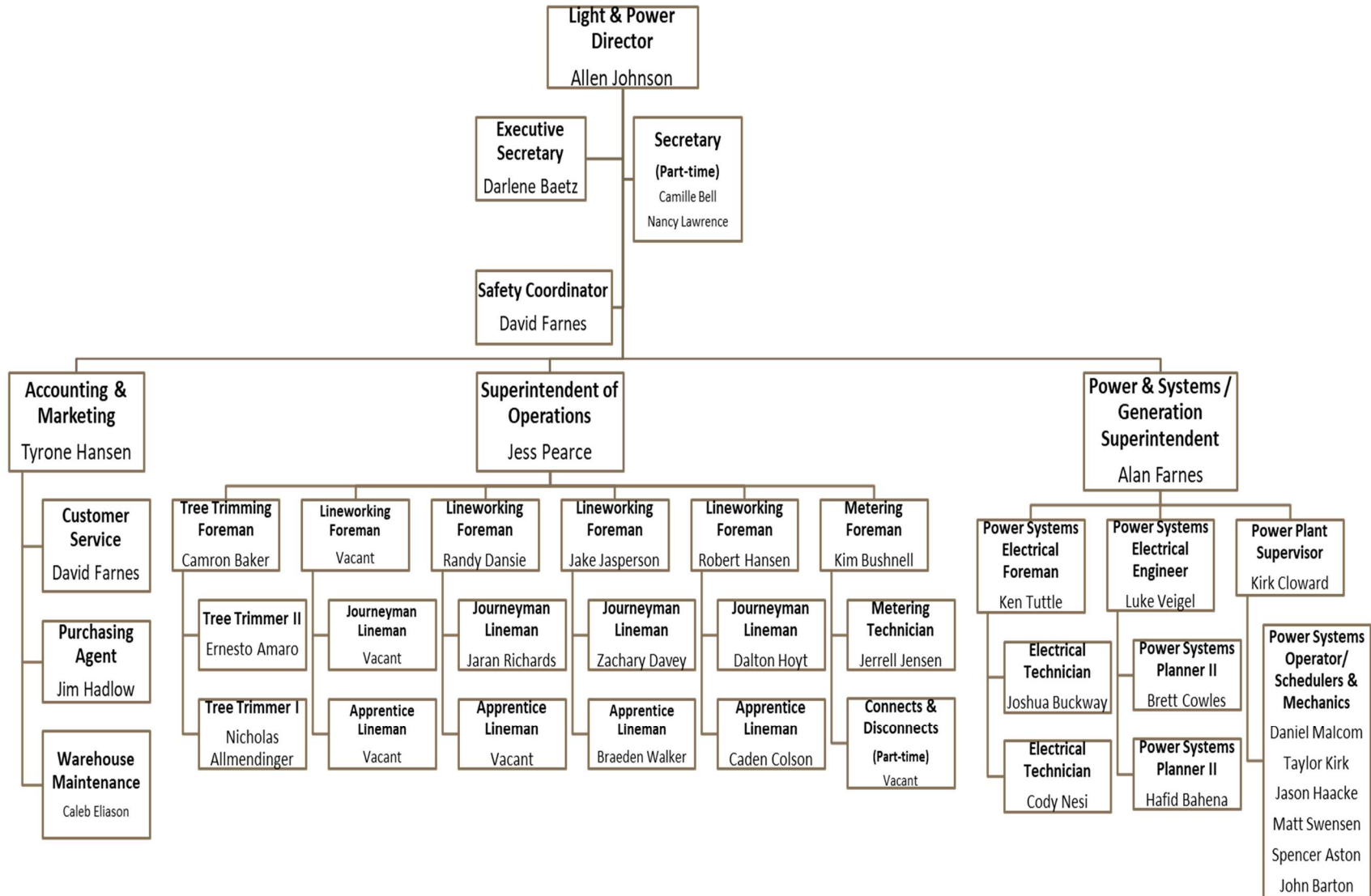
Light & Power Budget (continued)

LIGHT & POWER												
Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change	
CAPITAL EXPENSES												
535300	472100	Buildings	37,424	92,906	0	0	0	400,000		0	(400,000)	
535300	473135	Dist System	0	0	0	0	0	200,000		0	(200,000)	
535300	474505	M&E Plant	0	0	1,984,188	0	0	0	400,000	400,000	400,000	
535300	474515	M&E Echo	0	0	0	0	0	0	750,000	750,000	750,000	
535300	474520	M&E Pineview	0	0	0	0	0	0	0	0	0	
535300	474600	Vehicles	450,750	195,480	23,000	300,197	52,000	352,197	370,000	290,000	(80,000)	
535300	474710	CIP 01 138KV Trans Substation	0	0	0	0	0	0	0	0	0	
535300	474760	CIP 06 Dist Sys Capital <\$50K	0	0	0	0	0	0	0	200,000	200,000	
535300	474770	CIP 07 DistSys-CreeksideViewsC	0	6,530	13,561	0	0	0	0	0	0	
535300	474775	CIP 07 DistSys-CreeksideViewsL	0	3,667	3,019	0	0	0	0	0	0	
535300	474790	CIP 09 Dist Sub NW Substation	883	0	0	0	80,000	80,000	615,000	3,000,000	2,385,000	
535300	474810	CIP 11 Dist 2055 S. Main-TownH	32,129	0	0	21,290	0	21,290	200,000	200,000	0	
535300	474815	CIP 11 Dist 2055 S. Main Labor	10,726	0	0	6,903	0	6,903	0	0	0	
535300	474820	CIP 12 Dist Sys Feeder #575	392,402	724,156	0	0	0	0	0	0	0	
535300	474825	CIP 12 Dist Sys Feeder#575 Lbr	44,245	4,104	0	0	0	0	0	0	0	
535300	474830	CIP 13 Dist Sys Feeder #272	187,008	151,604	15,831	0	0	0	0	0	0	
535300	474835	CIP 13 Dist Sys Feeder #272Lbr	5,449	78,937	0	0	0	0	0	0	0	
535300	474840	CIP 14 Dist Sys Stone Creek	22,568	0	10,851	0	0	0	0	0	0	
535300	474845	CIP 14 Dist Sys StoneCreek Lbr	3,720	0	2,888	0	0	0	0	0	0	
535300	474850	CIP 15 Dist Sys Feeder #373	0	0	23,900	0	0	0	0	0	0	
535300	474855	CIP 15 Dist Sys Feeder #373Lbr	0	0	2,888	0	0	0	0	0	0	
535300	474860	CIP 16 Dist Sys 400 N Pump	14,498	0	0	0	200,000	200,000	200,000	260,000	60,000	
535300	474865	CIP 16 Dist Sys 400 N Pump Lbr	706	0	0	0	0	0	0	0	0	
535300	474880	CIP 18 Dist Sys Feeder #574 Ex	0	0	389,809	0	0	0	0	0	0	
535300	474885	CIP 18 Dist Sys Feeder #574 Lb	0	0	50,710	0	0	0	0	0	0	
535300	474890	CIP 19 Dist Sys Feeder #576	0	1,106	118,352	0	0	0	100,000	100,000	0	
535300	474895	CIP 19 Dist Sys Feeder #576 Lb	0	82	16,885	0	0	0	0	0	0	
535300	474900	CIP 20 Dist Sys PV & Bat Sys	0	0	0	0	0	0	0	0	0	
535300	474910	CIP 21 Dist Sys Main St. MRI	0	0	16,331	0	0	0	0	0	0	
535300	474915	CIP 21 Dist Sys Main St. MRI L	1,126	0	952	0	0	0	0	0	0	
535300	474920	CIP 22 Dist Sys Renaissance	24,991	1,514	43,175	3,293	0	3,293	250,000	250,000	0	
535300	474925	CIP 22 Dist Sys RenaissanceLbr	1,380	417	5,473	0	0	0	0	0	0	
535300	474930	CIP 23 Dist Sys 500 S Orchard	15,509	0	0	0	58,000	58,000	0	0	0	
535300	474935	CIP 23 Dist Sys 500 S OrchardL	5,627	0	0	3,477	0	3,477	0	0	0	
535300	474940	CIP 24 Dist Sys RenaissanceMRI	0	0	29,315	0	0	0	0	0	0	
535300	474945	CIP 24 Dist Sys Renaissance Lb	0	0	5,287	0	0	0	0	0	0	
TOTAL CAPITAL EXPENSES			1,251,142	1,260,503	2,756,413	335,161	390,000	725,161	2,335,000	0	5,450,000	3,115,000

Light & Power Budget (continued)

Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change
LIGHT & POWER											
Accrual Accounting Adjustments											
535300 454800	Depreciation Expense	2,541,499	2,475,513	2,501,827	0	0	0	0	0	N/A	N/A
535300 454810	Lease Asset Amortization Exp.	0	0	40,548	1	0	1	0	0	0	0
535300 454900	Amortization Expense	1,296,107	1,296,107	83,872	0	83,872	83,872	83,872	0	83,872	0
535300 496000	Fixed Assets Adjustments	(1,199,799)	(1,257,878)	(2,740,582)	(294,905)	0	(294,905)	0	0	N/A	N/A
535300 496100	Bond Principal Pmt Adjustment	(9,350,000)	0	0	0	0	0	0	0	N/A	N/A
Total Accrual Accounting Adjustments		(6,712,192)	2,513,742	(114,336)	(294,904)	83,872	(211,032)	83,872	0	83,872	0
TOTAL POWER EXPENSES		28,286,016	29,318,566	33,107,964	15,312,861	15,943,922	31,256,783	36,595,491	0	39,556,787	2,961,296
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		4,269,744	1,163,486	3,568,236	3,553,468	1,581,654	5,135,122	816,384	0	(1,077,349)	(1,893,733)
OPERATING TRANSFERS IN (OUT)											
535300 492000	Transfer To General Fund	(2,752,122)	(2,515,188)	(2,724,379)	(1,521,116)	(1,494,140)	(3,015,256)	(3,015,256)		(3,072,651)	(57,395)
	Use of (Addition to) Net Position						0	2,198,872		4,150,000	1,951,128
TOTAL OPERATING TRANSFERS IN (OUT)		(2,752,122)	(2,515,188)	(2,724,379)	(1,521,116)	(1,494,140)	(3,015,256)	(816,384)	0	1,077,349	1,893,733
NET EARNINGS (LOSS)		1,517,622	(1,351,702)	843,858	2,032,353	87,514	2,119,867	0	0	0	0

Light & Power Organizational Chart



Golf Fund

Department Description

The Bountiful Ridge Golf Course is a championship 18-hole golf course located on the east bench of Bountiful Utah. Amenities include a full-service pro shop, on-site food and beverage concessionaire and catering services, along with multiple practice facilities. The staff at Bountiful Ridge provides a high level of golf programs, tournaments, and golf facilities at a reasonable rate to Bountiful citizens and others. Bountiful Ridge Golf Course has consistently been known for strong customer service and programs, along with excellent course conditions and facilities. This, along with a loyal following of core golfers, has allowed Bountiful Ridge to maintain the status of being one of the top public courses in Utah and a “Best Value Facility” nationally.

Major Roles & Critical Functions

- Manage day to day operations of the golf course including daily play, programs, tournaments, golf cart maintenance and accounting.
- Provide excellent golf course conditions through consistent sustainable turf and plant maintenance practices.
- Provide a wide variety of golf activities and programs including club, charity, and state level tournaments and events. Other programs and associations include men’s, women’s, juniors, seniors, couples, along with a broad-based lesson/player development program.
- Hire, train, and manage staff to provide a high level of customer service, product knowledge, along with a safe and healthy work environment. Work directly with Parks Director to align with goals and vision of Bountiful City.
- Coordinate with and Assist Pro-Shop with tournaments, programs, and men’s and women’s leagues.

Fiscal Year Priorities

- Develop and implement new fee rates and structure.
- Repair Golf Course Entrance feature and gate.
- Replace Maintenance Shop Roof.
- Repair/Replace the 10 broken lateral valves on the golf course.
- Replace concrete apron in front of maintenance shop bays doors.

Operational Budget Highlights

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
347100	Admission and Green Fees	Increase of \$142,000 for proposed green fee increase	Yes	World Class Golf Facility
362300	Rent of Golf Carts	Increase of \$84,000 for proposed cart fee increase	Yes	World Class Golf Facility
362400	Concession Sales	Projected decrease of \$8,000 due to on-site Concessionaire sales	Yes	World Class Golf Facility

Operating Revenues

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries-Perm Employees	\$26,607 increase for scheduled employee merit increases and cost of living adjustment as estimated by Human Resources	Yes	Professional, well-trained staff
413010	FICA Taxes	\$2,035 increase for FICA Taxes as estimated by Human Resources	Yes	Professional, well-trained staff
413020	Employee Med. Insurance	\$11,175 increase for adjustments in medical insurance premiums as estimated by Human Resources	Yes	Professional, well-trained staff
413040	Retirement and 401K	\$266 decrease in costs to the City for State Retirement and 401K contributions as estimated by Human Resources	Yes	Professional, well-trained staff

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
425000	Equip Supplies & Maint.	Increase of \$5,000 in costs for equipment maintenance and supplies, fuel costs, and oils and lubes.	Yes	World Class Golf Facility
425100	Special Equip. Maintenance	Decrease of \$30,000 due to completing annual payments for golf carts and moving purchase of future golf carts into 10-year capital plan.	Yes	World Class Golf Facility

426020	Special Projects	Increase of \$5,000 due to increased cost of building maintenance supplies and building maintenance needs.	Yes	Pay as you go
427000	Utilities	Increase of \$10,000 to cover increased costs of utilities	Yes	Pay as you go
448240	Items purchased for resale	Increase of \$12,000 due to projected increased cost of pro-shop goods for re-sale.	Yes	World Class Golf Facility
451100	Insurance and Surety Bonds	Increase of \$2,100 as projected by Finance/Treasury	Yes	Financial Balance and Accountability
491150	Admin services reimbursement	Decrease of \$3,593 as estimated by Finance Department for Admin Services reimbursement	Yes	Financial Balance and Accountability

Performance Measures

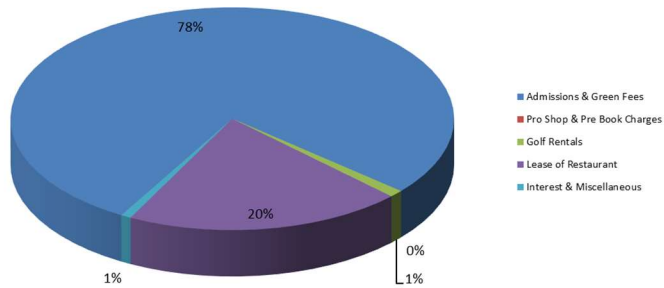
Tier 3: Quality & Varied Recreational Opportunities						
Priority Objective: World Class Golf Facilities						
Department Strategy:	Track damage to golf cart fleet by patrons. Use Trims Software to total maintenance costs for damage repairs and take appropriate actions to reduce damage through greater communication with patrons.					
		Performance Measures				
		FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget	
Performance Indicator:	Actual cost of damage repairs to carts.	\$8,051	\$8,147	\$4,000	\$4,000	
Tier 3: Quality & Varied Recreational Opportunities						
Priority Objective: World Class Golf Facilities						
Department Strategy:	Inspect 100 lateral irrigation valves and make any needed repairs.					
		Performance Measures				
		FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget	
Performance Indicator:	Number of lateral irrigation valves inspected and repair as needed.	85	95	100	100	

<i>Tier 3: Quality & Varied Recreational Opportunities</i>						
Priority Objective: <i>World Class Golf Facility</i>						
Department Strategy:	Increase corporate/charity events to reach budget sustaining number.					
		Performance Measures				
		FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget	
Performance Indicator:	Number of Corporate/Charity Events	22	28	26	26	

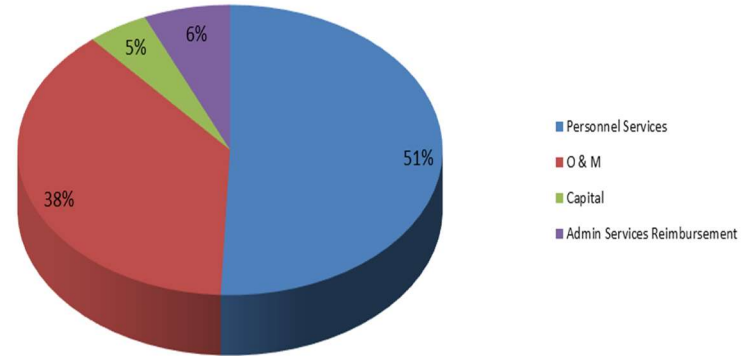
<i>Tier 3: Quality & Varied Recreational Opportunities</i>						
Priority Objective: <i>World Class Golf Facility</i>						
Department Strategy:	Increase number of rounds played using 2019 Strategic plan principles and marketing budget, to reach budget sustaining numbers					
		Performance Measures				
		FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget	
Performance Indicator:	Number of rounds played	70,029	74,152	72,000	72,000	

Golf Budget Graphs

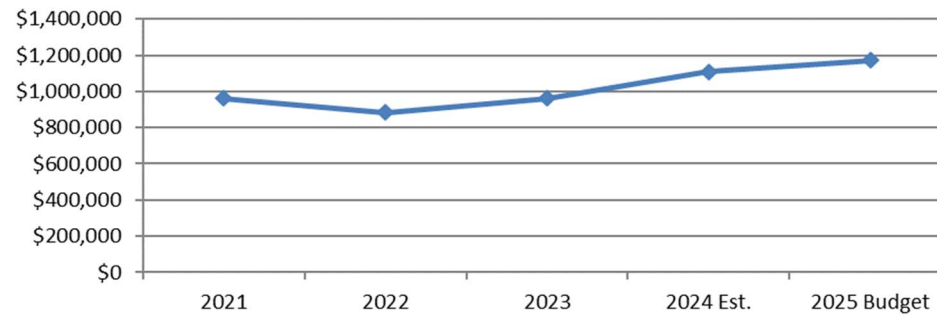
FY 2024-2025 Golf Revenues



FY 2024-2025 Golf Expenses



Budget History
(Less Capital)



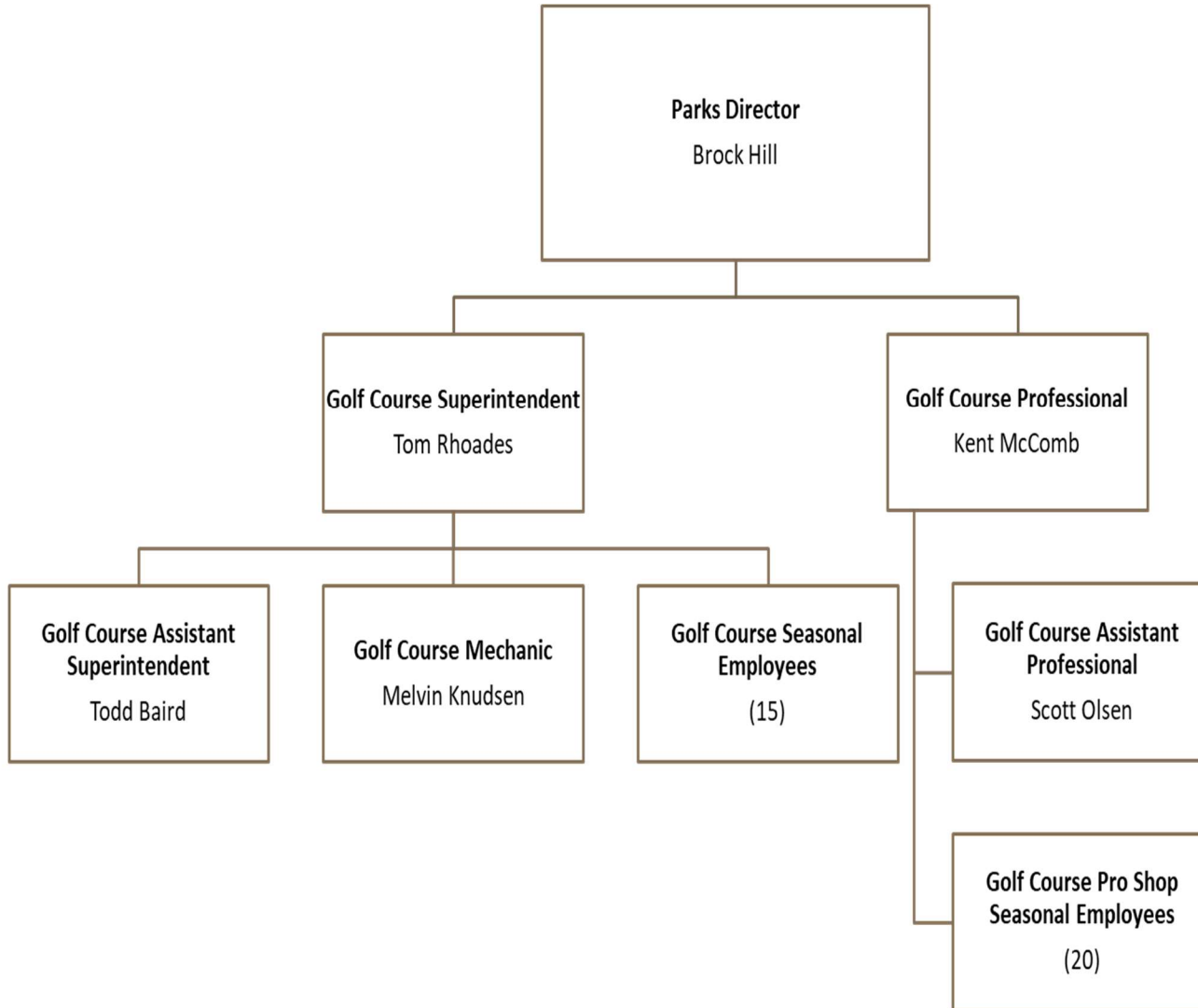
Golf Budget

1 GOLF COURSE												1		
2												2		
3 Account Number		3 Account Description	3 Fiscal Year 2021	3 Fiscal Year 2022	3 Fiscal Year 2023	3 6 Month Actual	3 6 Month Estimate	3 Fiscal Year 2024 Est.	3 Fiscal Year 2024 Budget	3 Amended Fiscal Year 2024 Budget	3 Fiscal Year 2025 Budget	3 Dollar Change	3	
4												4		
5 OPERATING REVENUES												5		
6	557020	347100	Admissions & Green Fees	1,000,507	970,771	1,019,570	665,701	500,000	1,165,701	998,000	1,136,000	138,000	6	
7	557030	362300	Rent Of Golf Carts	460,515	435,202	478,116	324,878	200,000	524,878	476,000	540,000	64,000	7	
8	557030	362320	Pro Shop Equipment Rentals	3,803	5,064	6,765	5,877	3,000	8,877	5,000	5,000	0	8	
9	557030	362400	Lease Of Restaurant	7,330	3,695	8,236	10,857	6,000	16,857	10,000	10,000	0	9	
10	557040	347450	Pro Shop Sales	271,473	274,144	320,570	225,151	80,000	305,151	296,000	296,000	0	10	
11	557040	347460	Concession Sales	0	6,736	0	0	10,000	10,000	10,000	2,000	(8,000)	11	
12	TOTAL OPERATING REVENUES			1,743,628	1,695,611	1,833,257	1,232,464	799,000	2,031,464	1,795,000	0	1,989,000	194,000	12
13												13		
14 OPERATING EXPENSES												14		
15 PERSONNEL SERVICES												15		
16	555500	411000	Salaries - Perm Employees	441,434	440,081	464,962	221,710	269,704	491,414	491,414	518,021	26,607	16	
17	555500	412100	Temp Employees - Grounds	96,936	78,225	91,005	64,798	45,000	109,798	121,000	121,000	0	17	
18	555500	412200	Temp Employees - Pro Shop	99,957	93,034	99,565	63,975	35,000	98,975	114,000	114,000	0	18	
19	555500	413010	Fica Taxes	48,772	46,799	49,976	26,627	28,944	55,571	55,571	57,606	2,035	19	
20	555500	413020	Employee Medical Ins	83,200	75,758	73,966	39,514	66,899	106,413	106,413	117,588	11,175	20	
21	555500	413030	Employee Life Ins	2,164	2,255	2,292	1,221	1,495	2,716	2,716	2,870	154	21	
22	555500	413040	State Retirement & 401 K	44,549	(8,465)	47,014	41,194	49,325	90,519	90,519	90,253	(266)	22	
23	555500	413100	Retired Employee Benefits	(1,471)	(1,744)	(1,425)	0	0	0	0	0	0	23	
24	555500	462180	Accrued Comp Time Exp	710	(1,355)	(58)	0	0	0	0	0	0	24	
25	555500	462190	Accrued Sick Leave Exp	2,151	1,056	(1,068)	0	0	0	0	0	0	25	
26	555500	462200	Accrued Vacation Expense	1,278	10,286	(6,635)	0	0	0	0	0	0	26	
27	555500	491640	WorkersCompPremiumCharge-ISF	12,932	12,422	13,279	7,077	7,451	14,528	14,528	15,060	532	27	
28	TOTAL PERSONNEL SERVICES			832,611	748,353	832,872	466,116	503,818	969,934	996,161	0	1,036,399	40,238	28
29												29		
30 OPERATIONS & MAINTENANCE												30		
31	555500	421000	Books Subscr & Mmbrshp	1,577	1,779	1,593	660	500	1,160	2,500	2,500	0	31	
32	555500	422000	Public Notices	0	7	0	0	2,700	2,700	2,700	1,500	(1,200)	32	
33	555500	422100	Advertising & Marketing	10,165	6,858	7,594	660	1,500	2,160	10,000	10,000	0	33	
34	555500	423000	Travel & Training	1,420	2,937	2,776	240	5,000	5,240	5,500	5,500	0	34	
35	555500	424000	Office Supplies	1,495	1,235	1,457	2,835	0	2,835	2,500	2,500	0	35	
36	555500	425000	Equip Supplies & Maint	56,400	43,599	66,097	32,605	37,395	70,000	70,000	75,000	5,000	36	
37	555500	425100	Special Equip Maintenance	52,975	26,525	29,932	55,810	4,690	60,500	60,500	30,500	(30,000)	37	
38	555500	426000	Bldg & Grnd Suppl & Maint	93,895	97,006	155,173	127,537	33,963	161,500	161,500	161,500	0	38	
39	555500	426020	Clubhouse Building Maintenance	6,975	16,770	10,608	8,630	1,200	9,830	10,000	15,000	5,000	39	
40	555500	426100	Special Projects	30,477	34,569	33,381	3,199	20,000	23,199	32,000	32,000	0	40	
41	555500	427000	Utilities	75,902	69,505	70,982	52,820	27,180	80,000	80,000	90,000	10,000	41	
42	555500	428000	Telephone Expense	5,201	6,703	5,149	2,377	4,000	6,377	8,400	8,400	0	42	
43	555500	429200	Computer Software	0	0	0	1,410	0	1,410	0	0	0	43	
44	555500	429300	Computer Hardware	1,839	1,732	3,175	1,427	0	1,427	1,900	1,900	0	44	
45	555500	431000	Profess & Tech Services	7,369	7,239	7,239	7,594	0	7,594	7,200	7,500	300	45	
46	555500	431040	Bank & Investment Account Fees	1,691	2,604	1,826	63	1,850	1,913	2,700	2,700	0	46	
47	555500	431050	Credit Card Merchant Fees	57,383	48,598	57,027	39,277	14,000	53,277	54,000	54,000	0	47	
48	555500	431100	Legal And Auditing Fees	696	713	885	918	0	918	867	925	58	48	
49	555500	431400	Landfill Fees	135	25	15	5	60	65	100	100	0	49	

Golf Budget (continued)

GOLF COURSE											
Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change
555500 448000	Operating Supplies	8,846	14,519	11,614	6,788	5,000	11,788	12,500		12,500	0
555500 448220	Pro Shop Misc Supplies	6,494	13,277	7,717	4,314	6,000	10,314	13,000		13,000	0
555500 448240	Items Purchased - Resale	164,394	165,583	216,465	58,788	124,000	182,788	218,000		230,000	12,000
555500 448250	Concessions Supplies	0	3,360	0	0	0	0	0		0	0
555500 451100	Insurance & Surety Bonds	13,692	17,390	18,922	20,959	0	20,959	18,260		20,360	2,100
555500 454810	Lease Asset Amortization Exp.	0	45,749	45,749	0	0	0	0		0	0
555500 461000	Miscellaneous Expense	872	1,205	1,508	1,678	0	1,678	1,000		1,000	0
555500 463000	Cash Over Or Short	899	18	101	25	0	25	0		0	0
555500 491150	Admin Services Reimbursement	128,201	134,233	130,000	69,093	69,093	138,186	138,186		134,593	(3,593)
TOTAL OPERATIONS & MAINTENANCE		728,994	763,738	886,984	499,711	358,131	857,842	913,313	0	912,978	(335)
TOTAL OPERATING EXPENSES		1,561,605	1,512,091	1,719,856	965,827	861,949	1,827,776	1,909,474	0	1,949,377	39,903
EARNINGS (LOSS) FROM OPERATIONS		182,023	183,520	113,401	266,637	(62,949)	203,688	(114,474)	0	39,623	154,097
NONOPERATING REVENUES (EXPENSES)											
553000 331210	FEMA Federal Assistance	(11,533)	2,951	0	0	0	0	0		0	0
555500 453100	Interest Expense	(7,780)	(10,560)	(6,920)	0	0	0	0		0	0
555500 453600	Loss-Deleted Fixed Assets	2,548	0	0	0	0	0	0		0	0
556010 361000	Interest & Investment Earnings	13,017	11,169	30,478	20,113	0	20,113	8,000		8,000	0
556010 361200	InvestmntUnrealized(Gain)/Loss	2,316	(28,645)	(11,139)	0	0	0	0		0	0
556000 369000	Sundry Revenues	3,950	4,813	3,806	4,144	0	4,144	3,000		3,000	0
NONOPERATING REVENUES - NET		2,516	(20,273)	16,224	24,256	0	24,256	11,000	0	11,000	0
EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		184,539	163,247	129,625	290,893	(62,949)	227,944	(103,474)	0	50,623	154,097
CAPITAL PROJECTS											
555500 472100	Buildings	0	209,769	28,095	19,735	19,735	39,470	340,000		0	(340,000)
555500 473100	Improv Other Than Bldgs	69,888	8,240	0	0	0	0	0		35,000	35,000
555500 474500	Machinery & Equipment	0	0	59,044	140,325	18,000	158,325	160,500		60,000	(100,500)
TOTAL GOLF COURSE - CAPITAL PROJECTS		69,888	218,009	87,139	160,060	37,735	197,795	500,500	0	95,000	(405,500)
<i>Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.</i>											
Accrual Accounting Adjustments											
555500 454800	Depreciation Expense	125,255	138,869	145,785	0	0	0	0		N/A	N/A
555500 496000	Fixed Assets Adjustments	0	(201,997)	(59,044)	(58,854)	0	(58,854)	N/A		N/A	N/A
Total Accrual Accounting Adjustments		125,255	(63,128)	86,741	(58,854)	0	(58,854)	0	0	0	0
TOTAL GOLF EXPENSES		1,764,528	1,677,532	1,900,656	1,067,033	899,684	1,966,717	2,409,974	0	2,044,377	(365,597)
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		(10,604)	8,366	(44,255)	189,687	(100,684)	89,003	(603,974)	0	(44,377)	559,597
OPERATING TRANSFERS IN (OUT)											
Use of (Addition to) Net Position							0	234,521	264,521	44,377	(190,144)
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0	234,521	264,521	44,377	(190,144)
NET EARNINGS (LOSS)		(10,604)	8,366	(44,255)	189,687	(100,684)	89,003	(369,453)	264,521	0	369,453

Golf Organizational Chart



Sanitation Fund

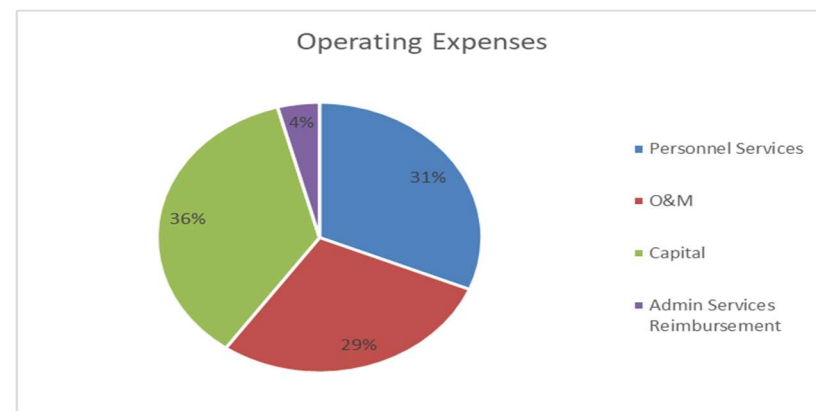
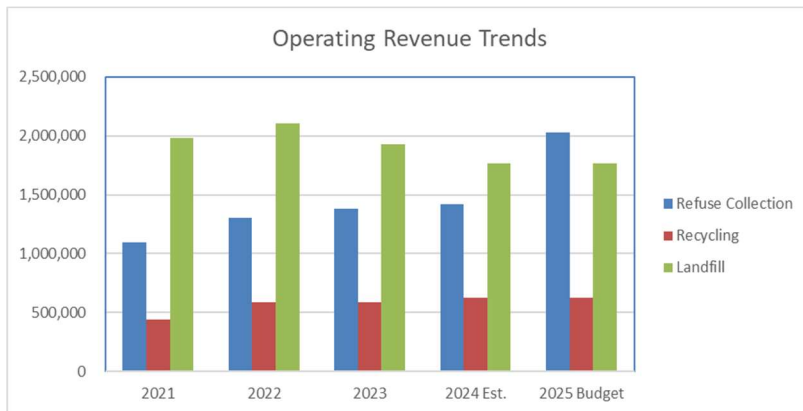
Description

In December 2022, the Bountiful City Council approved an organizational change to combine the separate operations of the Recycling, Landfill, and Sanitation Funds into one Sanitation Fund for budgeting and financial reporting purposes. This change was made to capture operational efficiencies and cost savings along with simplifying reporting and better reflecting the interdependence of each operation. While the former three separate funds will now be combined in one overall fund for budgeting and financial reporting, each of the operations will still be maintained internally as departments which will roll forward to the Sanitation fund level. This reporting structure was designed to allow management and elected officials the ability to evaluate each operation separately for financial health, and adequacy of related rates and fees.

The mission of each department in the Sanitation Fund is summarized below and further details for each department will appear in the following pages:

- **Refuse Collection Department** – Providing weekly curbside trash collection services for residential customers. The department also provides a Spring and Fall special clean-up event and a Fall Household Hazardous Waste collection event.
- **Recycling Department** – Curbside collection of recyclable materials to divert these materials from the Landfill for extending its life. Materials are hauled to a Materials Recovery Facility (MRF) for recycling.
- **Landfill Department** – Maintenance and operation of an environmentally responsible solid waste disposal area for residents of Bountiful City. In addition to receiving waste collections and daily cover, operations include conversion of green waste to wood chips, mulch for retail sale.

Fund Budget Summary



Fund Budget Summary (Continued)

1	SANITATION FUND												1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
3	Department Number	Description	2021	2022	2023	Actual	Estimate	2024 Est.	2024 Budget	2024 Budget	2025 Budget	Change	3
4	OPERATING REVENUES												4
5	585800	Refuse Collection Department	1,094,100	1,303,519	1,379,146	689,567	728,257	1,417,824	1,417,824		2,028,192	610,368	5
6	585810	Recycling Department	440,264	585,611	591,197	296,124	332,436	628,560	628,560		628,560	0	6
7	585820	Landfill Department	1,982,187	2,108,268	1,930,794	975,802	789,198	1,765,000	1,765,000		1,765,000	0	7
8													8
9	TOTAL FUND OPERATING REVENUE		3,516,551	3,997,398	3,901,137	1,961,493	1,849,891	3,811,384	3,811,384	0	4,421,752	610,368	9
10													10
11	SANITATION FUND OPERATING EXPENSES												11
12	PERSONNEL SERVICES												12
13	585800	Refuse Collection Department	490,961	492,440	593,563	325,342	387,952	713,294	713,294		722,688	9,394	13
14	585810	Recycling Department	0	0	86,948	87,346	87,940	175,286	175,286		191,529	16,243	14
15	585820	Landfill Department	631,560	653,534	778,171	460,403	448,759	909,162	909,162		955,183	46,021	15
16													16
17	TOTAL SANITATION FUND PERSONNEL SERVICES		1,122,521	1,145,974	1,458,682	873,091	924,651	1,797,742	1,797,742	0	1,869,400	71,658	17
18													18
19	OPERATIONS & MAINTENANCE												19
20	585800	Refuse Collection Department	453,916	545,348	614,763	234,148	335,484	569,632	538,367	0	571,696	33,329	20
21	585810	Recycling Department	653,387	582,228	473,847	654,582	241,710	896,292	895,128		339,057	(556,071)	21
22	585820	Landfill Department	806,664	1,417,660	1,066,965	403,192	611,403	1,014,595	1,019,668	0	1,042,030	22,362	22
23													23
24	TOTAL SANITATION FUND OPERATIONS & MAINTENANCE		1,913,967	2,545,236	2,155,575	1,291,922	1,188,597	2,480,519	2,453,163	0	1,952,783	(500,380)	24
25													25
26	TOTAL SANITATION FUND OPERATING EXPENSES		3,036,488	3,691,210	3,614,257	2,165,013	2,113,248	4,278,261	4,250,905	0	3,822,183	(428,722)	26
27													27
28	EARNINGS (LOSS) FROM FUND OPERATIONS		480,063	306,188	286,880	(203,520)	(263,357)	(466,877)	(439,521)	0	599,569	1,039,090	28

Fund Budget Summary (Continued)

1	SANITATION FUND												1
2													2
3	Department Number	Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change	3
4	SANITATION NON-OPERATING FUND REVENUES - NET												4
5	585800	Refuse Collection Department	91,877	46,984	31,430	148,448	148,379	296,827	8,200		8,200	0	5
6	585810	Recycling Department	176	(911)	2,053	35	0	35	0		0	0	6
7	585820	Landfill Department	331,750	(77,787)	259,817	85,062	0	85,062	50,000		288,758	238,758	7
8													8
9	NON-OPERATING FUND REVENUES - NET		423,803	(31,714)	293,300	233,545	148,379	381,924	58,200	0	296,958	238,758	9
10													10
11	SANITATION FUND - CAPITAL PROJECTS												11
12	585800	Refuse Collection Department	335,690	304,916	204,470	221,662	190,404	412,066	412,066		380,000	(32,066)	12
13	585810	Recycling Department	0	0	0	0	0	0	0		380,000	380,000	13
14	585820	Landfill Department	574,264	867,418	844,079	239,668	406,332	646,000	646,000		1,395,000	749,000	14
16													16
17	TOTAL CAPITAL EXPENSES		909,954	1,172,334	1,048,549	461,330	596,736	1,058,066	1,058,066	0	2,155,000	1,096,934	17
18	<i>Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.</i>												18
19													19
20	Accrual Accounting Adjustments												20
21	585800	Refuse Collection Department	(147,852)	(87,531)	(13,252)	0	0	0	0		0	0	21
22	585810	Recycling Department	0	0	52,816	0	0	0	0		0	0	22
23	585820	Landfill Department	(282,345)	(535,634)	(449,599)	(51,277)	0	(51,277)	0		0	0	23
24													24
25	Total Accrual Accounting Adjustments		(430,197)	(623,165)	(410,035)	(51,277)	0	(51,277)	0	0	0	0	25
26													26
27	TOTAL FUND EXPENSES		3,516,245	4,240,379	4,252,771	2,575,066	2,709,984	5,285,050	5,308,971	0	5,977,183	668,212	27
28													28
29	SANITATION FUND EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		424,109	(274,695)	(58,334)	(380,028)	(711,714)	(1,091,742)	(1,439,387)	0	(1,258,473)	180,914	29
30													30
31	OPERATING TRANSFERS IN (OUT):												31
32	585800	Refuse Collection Department	0	0	0	0	0	0	237,703	0	(362,008)	(599,711)	32
33	585810	Recycling Department	227,921	95,000	0	0	0	0	441,854		282,026	(159,828)	33
34	585820	Landfill Department	(2,696,291)	(95,000)	0	0	0	0	759,830	0	1,338,455	578,625	34
35													35
36	TOTAL SANITATION FUND OPERATING TRANSFERS IN (OUT)		(2,468,370)	0	0	0	0	0	1,439,387	0	1,258,473	(180,914)	36
37													37
38	NET SANITATION FUND EARNINGS (LOSS)		(2,044,261)	(274,695)	(58,334)	(380,028)	(711,714)	(1,091,742)	0	0	0	0	38

Refuse Collection Department

Department Description

Bountiful Sanitation provides weekly household trash collection for the residents of Bountiful. It is taken to the Bountiful City Landfill for processing and disposal. We also hold a spring and fall curb side city clean up to assist the residents with bulky items that do not fit in the curb side containers. Once a year we hold a Household Hazardous Waste event at the city shop. Residents can bring in chemicals and other items that need special handling for disposal. With the help of an environmentally responsible disposal company and Street Department personnel it is kept out of the landfill and disposed of properly.

Major Roles & Critical Functions

- Professional collection of refuse from residents weekly as scheduled.
- Deliver refuse to landfill for proper disposal.
- Maintain or replace refuse collection fleet as needed to ensure reliability.
- Maintain or replace curb side containers as needed.

Fiscal Year Priorities

- Increase collection charges to cover expenses.
- Purchase replacement collection truck.
- Plan for increased resident participation in HHW event and associated costs.

Operational Budget Highlights

Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
377000	Collection Charges	Increased \$610,368 Rate change from \$6 to \$8 per can monthly	Yes	Financial Balance & Accountability

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 to 491640	Personnel Services	Increased by \$9,394 for merit increases, 6% cola and changes in medical costs	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

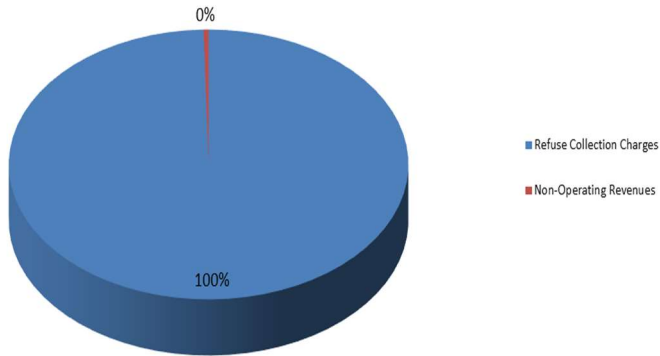
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
431050	Credit Card Fees	Decreased by \$4,000 Fees passed on to customers	No	Financial Balance & Accountability
448000	Operating Supplies	Increased by \$46,000 Costs of HHW disposal and volume of items.	Yes	Financial Balance & Accountability
451100	Insurance & Surety Bonds	Increased by \$2,520 Change Insurance Rates	Yes	Financial Balance & Accountability
491150	Admin Services	Decreased \$ 12,246 Reimburse City for services provided.	Yes	Financial Balance & Accountability
474600	Vehicles	Decrease By \$32,066 Planned Vehicle Replacement.	No	Improve & Maintain Infrastructure

Performance Measures

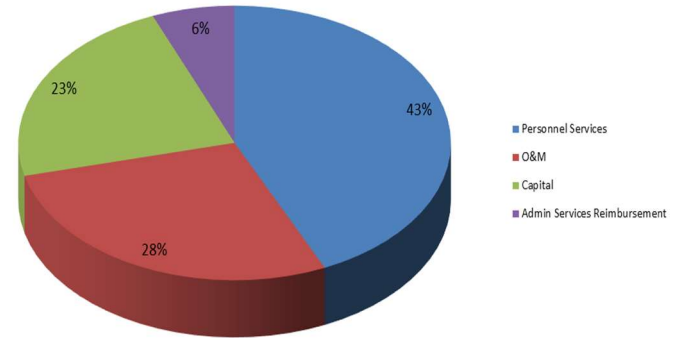
Tier 2						
Priority Objective:						
Refuse Collection Department	Collect refuse cans as scheduled					
Department Strategy:						
Performance Measures						
Performance Indicator:	FY2022 Actual		FY2023 Actual		FY2024 Target	FY2025 Budget
Did we collect refuse cans as scheduled	Yes		Yes		Yes	Planned
Days not collected as scheduled	0		0		0	0
Reason not collect as scheduled	N/A		N/A		N/A	N/A
Tier 2						
Priority Objective:						
Refuse Collection Department	Household Hazardous Waste Collection Event. Keep HHW out of Landfill.					
Department Strategy:						
Performance Measures						
Performance Indicator:	FY2022 Actual		FY2023 Actual		FY2024 Actual	FY2025 Budget
Residents participating at HHW Event	901		773		775	800
Cost of HHW event	\$ 63,712		\$107,528		\$103,783	\$ 90,000
Budget of HHW event	\$60,000		\$60,000		\$ 75,000	\$ 90,000
Did we reduce HHW going to Landfill ?	Yes		Yes		Yes	Planned

Refuse Collection Department Budget Graphs

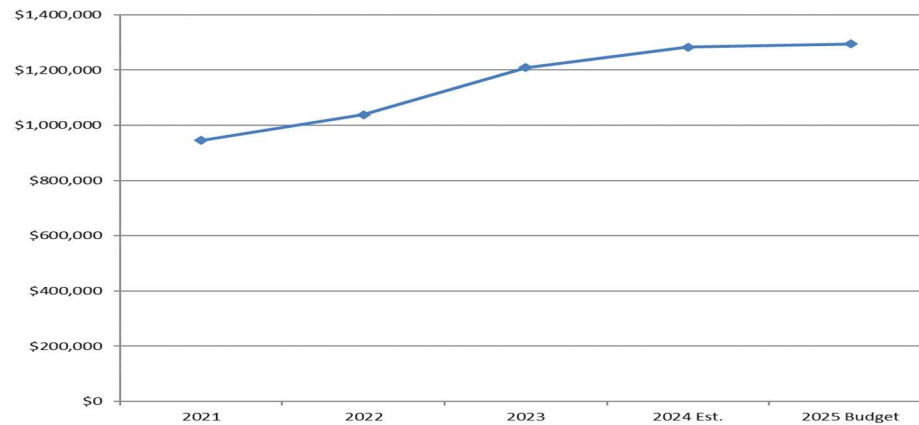
FY 2024-2025 Refuse Collection Revenues



FY 2024-2025 Refuse Collection Expenses



Budget History (Less Capital)



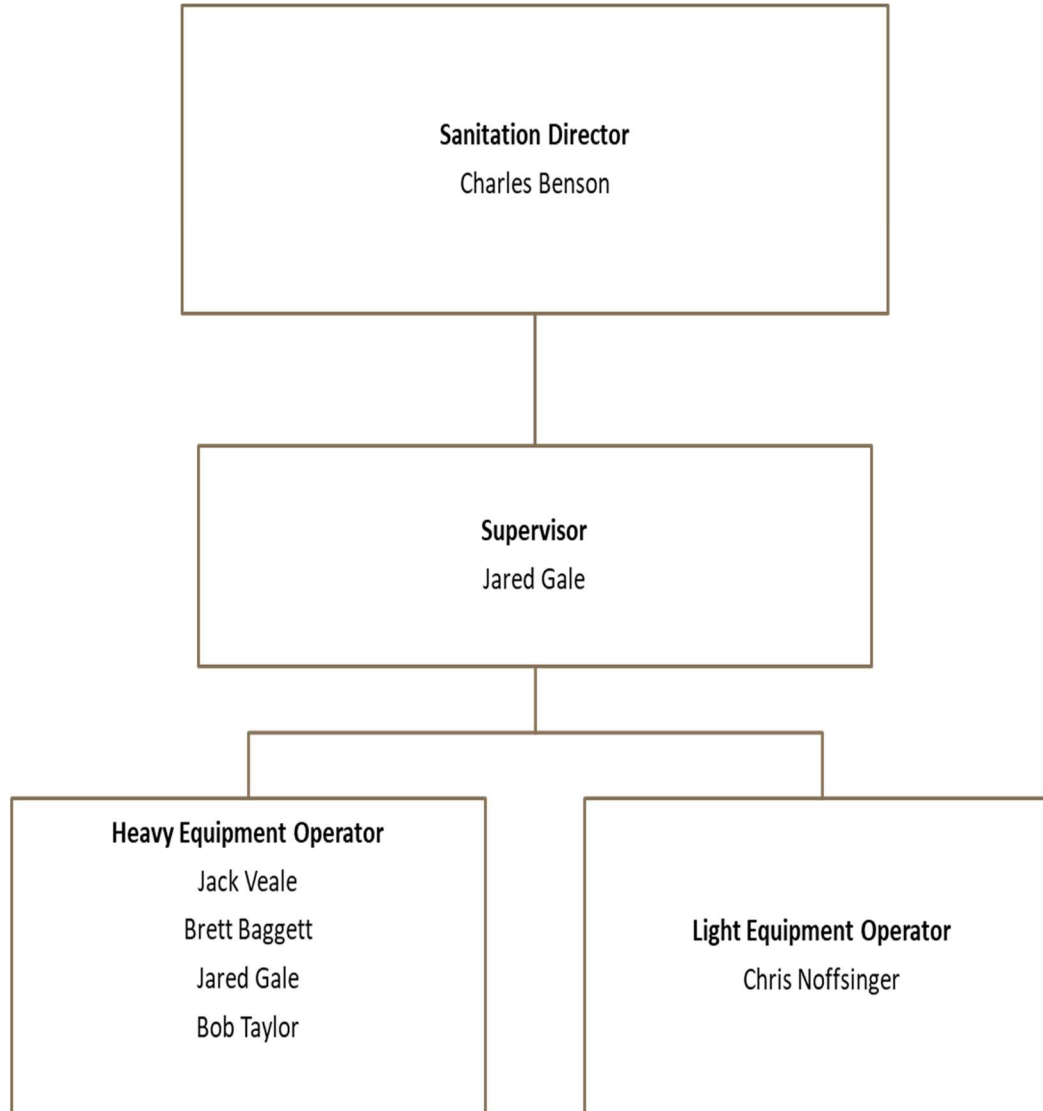
Refuse Collection Department Budget

			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	
	Account Number	Account Description	2021	2022	2023	Actual	Estimate	2024 Est.	2024 Budget	Fiscal Year	2025 Budget	Change	
1	REFUSE COLLECTION												
2													
3													
4													
5	OPERATING REVENUES												
6	587000	377000	Refuse Collection Charges	1,094,100	1,303,519	1,379,146	689,567	728,257	1,417,824	1,417,824		2,028,192	610,368
7	TOTAL REFUSE COLLECTION REVENUE			1,094,100	1,303,519	1,379,146	689,567	728,257	1,417,824		0	2,028,192	610,368
8													
9	REFUSE COLLECTION OPERATING EXPENSES												
10	PERSONNEL SERVICES												
11	585800	411000	Salaries - Perm Employees	317,239	354,249	404,352	209,420	238,681	448,101	448,101		461,925	13,824
12	585800	412000	Salaries-Temp & Part-Time	2,587	298	237	1,164	12,336	13,500	13,500		13,500	0
13	585800	413010	Fica Taxes	22,991	25,675	29,698	15,553	19,759	35,312	35,312		36,370	1,058
14	585800	413020	Employee Medical Ins	101,837	100,388	106,424	53,083	64,256	117,339	117,339		113,421	(3,918)
15	585800	413030	Employee Life Ins	1,789	2,016	2,221	1,153	1,537	2,690	2,690		2,771	81
16	585800	413040	State Retirement & 401 K	33,360	(2,177)	44,473	38,811	43,828	82,639	82,639		80,573	(2,066)
17	585800	413100	Retired Employee Benefits	(1,471)	(1,744)	(1,828)	0	0	0	0		0	0
18	585800	462180	Accrued Comp Time Exp	(254)	(1,531)	1,706	0	0	0	0		0	0
19	585800	462190	Accrued Sick Leave Exp	599	(134)	(1,692)	0	0	0	0		0	0
20	585800	462200	Accrued Vacation Expense	2,696	5,035	(3,896)	0	0	0	0		0	0
21	585800	491640	WorkersCompPremiumCharge-ISF	9,588	10,365	11,869	6,157	7,556	13,713	13,713		14,128	415
22	TOTAL PERSONNEL SERVICES			490,961	492,440	593,563	325,342	387,952	713,294	713,294	0	722,688	9,394
23													
24	OPERATIONS & MAINTENANCE												
25	585800	421000	Books Subscr & Mmbrshp	52	0	0	0	500	500	500		500	0
26	585800	423000	Travel & Training	0	169	0	0	1,400	1,400	1,400		1,400	0
27	585800	424000	Office Supplies	856	113	642	0	1,000	1,000	1,000		1,000	0
28	585800	425000	Equip Supplies & Maint	189,569	217,431	216,171	125,976	114,024	240,000	240,000		240,000	0
29	585800	426000	Bldg & Grnd Suppl & Maint	823	690	10,329	380	1,620	2,000	2,000		2,000	0
30	585800	427000	Utilities	5,283	7,351	11,898	2,182	5,818	8,000	8,000		8,000	0
31	585800	428000	Telephone Expense	2,870	2,426	1,896	1,057	2,443	3,500	3,500		3,500	0
32	585800	429200	Computer Software	0	0	0	285	0	285	0		500	500
33	585800	431000	Profess & Tech Services	106	26	26	126	0	126	0		500	500
34	585800	431040	Bank & Investment Account Fees	1,268	1,214	863	444	1,356	1,800	1,800		1,800	0
35	585800	431050	Credit Card Merchant Fees	4,209	4,469	4,802	780	3,720	4,500	4,500		500	(4,000)
36	585800	431100	Legal And Auditing Fees	510	447	594	650	0	650	620		675	55
37	585800	448000	Operating Supplies	66,040	105,720	79,207	3,886	110,000	113,886	84,000		130,000	46,000
38	585800	448010	Garbage Containers	42,319	61,591	12,387	25,060	34,940	60,000	60,000		60,000	0
39	585800	451100	Insurance & Surety Bonds	8,006	10,236	12,114	13,739	0	13,739	12,800		15,320	2,520
40	585800	452300	Uncollectible Accounts	1,110	1,348	1,562	1,414	586	2,000	2,000		2,000	0
41	585800	453600	Loss-Deleted Fixed Assets	0	0	150,980	0	0	0	0		0	0
42	585800	461000	Miscellaneous Expense	61	177	877	298	203	500	500		500	0
43	585800	491150	Admin Services Reimbursement	130,834	131,938	110,415	57,873	57,874	115,747	115,747		103,501	(12,246)
44	TOTAL OPERATIONS & MAINTENANCE			453,916	545,348	614,763	234,148	335,484	569,633	538,367	0	571,696	33,329
45													
46	TOTAL REFUSE COLLECTION OPERATING EXPENSES			944,877	1,037,788	1,208,326	559,490	723,436	1,282,927	1,251,661	0	1,294,384	42,723
47													
48	EARNINGS (LOSS) FROM OPERATIONS			149,223	265,731	170,820	130,077	4,821	134,897	166,163	0	733,808	567,645

Refuse Collection Department Budget (continued)

			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar
	Account Number	Account Description	2021	2022	2023	Actual	Estimate	2024 Est.	2024 Budget	Fiscal Year	2025 Budget	Change
										2024 Budget		
1	REFUSE COLLECTION											
2												
3												
4												
5	583000 335100	State Grants - Miscellaneous	71,709	73,291	0	0	0	0	0		0	0
6	586010 361000	Interest & Investment Earnings	16,818	15,113	49,587	148,379	148,379	296,758	8,000		8,000	0
7	586010 361200	InvestmntUnrealized(Gain)/Loss	2,998	(41,737)	(18,422)	0	0	0	0		0	0
9	587000 369020	Income From Uncoll Accts	352	317	265	69	0	69	200		200	0
10	NON-OPERATING REVENUES - NET		91,877	46,984	31,430	148,448	148,379	296,827	8,200	0	8,200	0
11												
12	REFUSE COLLECTION - CAPITAL PROJECTS											
13	585800 472100	Buildings	73,262	0	0	0	0	0	0		0	0
14	585800 474600	Vehicles	262,428	304,916	204,470	221,662	190,404	412,066	412,066		380,000	(32,066)
15	TOTAL REFUSE COLLECTION CAPITAL EXPENSES		335,690	304,916	204,470	221,662	190,404	412,066	412,066	0	380,000	(32,066)
16	<i>Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.</i>											
17												
18	Accrual Accounting Adjustments											
19	585800 454800	Depreciation Expense	187,838	217,385	191,218	0	0	0	0	N/A	N/A	N/A
20	585800 496000	Fixed Assets Adjustments	(335,690)	(304,916)	(204,470)	0	0	0	0	N/A	N/A	N/A
21	Total Accrual Accounting Adjustments		(147,852)	(87,531)	(13,252)	0	0	0	0	0	0	0
22												
23	TOTAL REFUSE COLLECTION EXPENSES		1,132,715	1,255,173	1,399,544	781,152	913,840	1,694,993	1,663,727	0	1,674,384	10,657
24												
25	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		53,262	95,330	11,032	56,863	(37,204)	19,658	(237,703)	0	362,008	599,711
26												
27	OPERATING TRANSFERS IN (OUT):											
28		Use of (Addition to) Net Position						0	237,703		(362,008)	(599,711)
29												
30	TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0	237,703	0	(362,008)	(599,711)
31												
33	NET EARNINGS (LOSS) - REFUSE COLLECTION		53,262	95,330	11,032	56,863	(37,204)	19,658	0	0	0	0

Refuse Collection Department Organizational Chart



Recycling Department

Department Description

Bountiful City Recycling Department provides biweekly household recyclable material collection for the residents of Bountiful. It is taken to Rocky Mountain Recycling services our local Materials Recovery Facility for processing. The material is baled and shipped to recyclers around the country and internationally to manufacturers to use in new products.

Major Roles & Critical Functions

- Professional collection of recyclables from residents biweekly as scheduled.
- Deliver recyclables to MRF for proper processing.
- Maintain or replace collection fleet as needed to ensure reliability.
- Maintain or replace curb side containers as needed.
- Continue to divert recyclables from the landfill.

Fiscal Year Priorities

- Purchase of replacement collection truck.
- Plan for increased resident participation in recycling.
- Educate residents on what can and cannot be recycled.

Operational Budget Highlights

Personnel Services

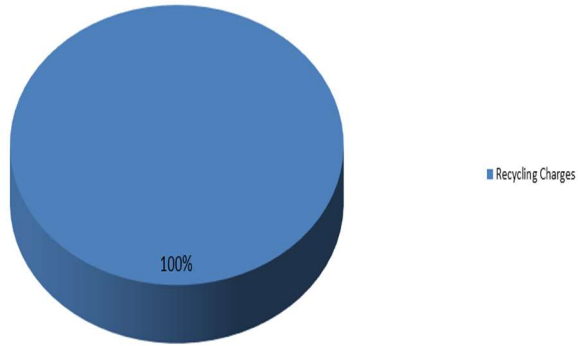
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 to 491640	Personnel Services	Increased by \$16,243 for merit increases, 6% COLA and changes in medical costs	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

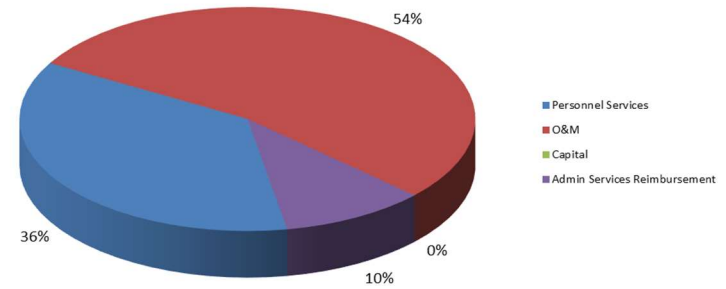
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
431550	Recycling Processing	Decreased by \$25,000	Yes	Financial Balance & Accountability
448010	Recycle Containers	Decreased by \$522,600 Purchased ACE Carts. Changed to City curbside pick up	No	Financial Balance & Accountability
491150	Admin Services	Decreased by \$9,327 Reimburse City for services provided.	Yes	Financial Balance & Accountability
474600	Vehicles	Increased by \$380,000 Purchase new sideloading collection truck	No	Financial Balance & Accountability

Recycling Department Budget Graphs

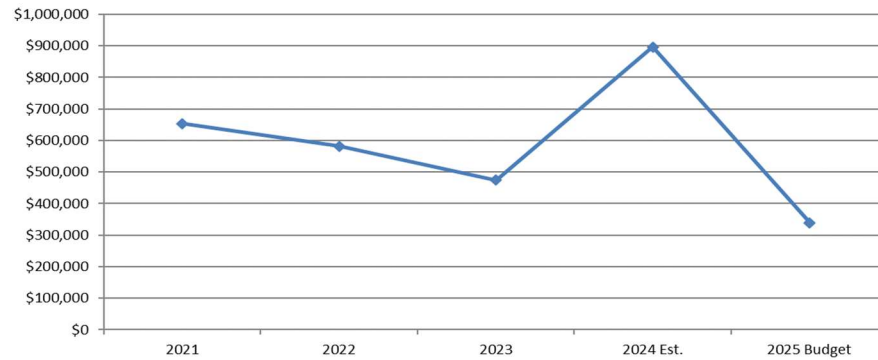
FY 2024-2025 Recycling Revenues



FY 2024-2025 Recycling Expenses



Budget History (Less Capital)



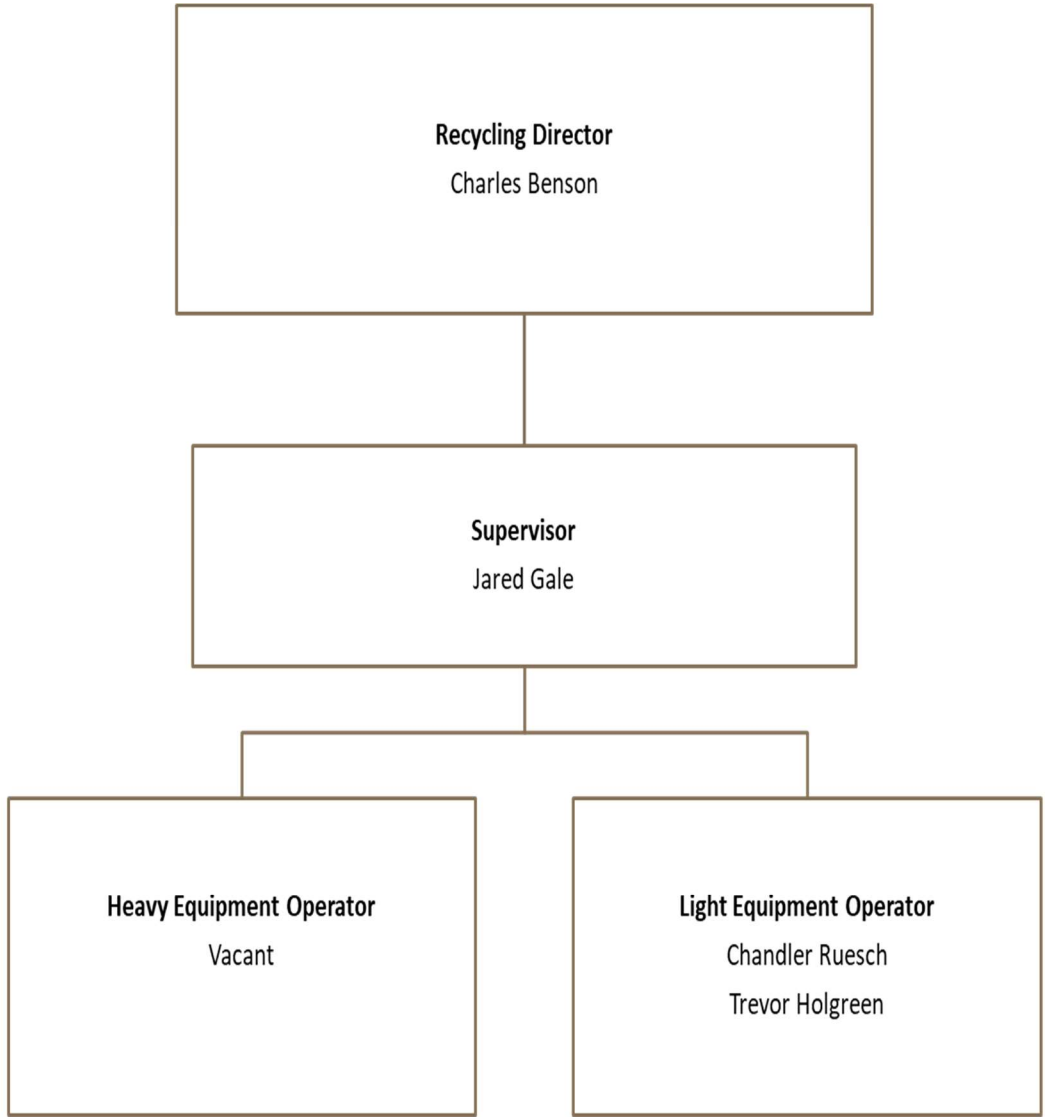
Recycling Department Budget

1 RECYCLING DEPARTMENT												
		Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	
3 Account Number		2021	2022	2023	Actual	Estimate	2024 Est.	2024 Budget	2024 Budget	2025 Budget	Change	
4 Account Description												
5 OPERATING REVENUES												
6	587001 377220	Recycling Charges	440,264	585,611	591,197	296,124	332,436	628,560	628,560		628,560	0
7	TOTAL RECYCLING REVENUE		440,264	585,611	591,197	296,124	332,436	628,560	628,560	0	628,560	0
9 OPERATING EXPENSES												
10 PERSONNEL SERVICES												
11	585810 411000	Salaries - Perm Employees	0	0	53,092	53,327	47,418	100,745	100,745		111,357	10,612
12	585810 412000	Salaries-Temp & Part-Time	0	0	0	0	9,500	9,500	9,500		9,500	0
13	585810 413010	Fica Taxes	0	0	3,943	3,967	4,467	8,434	8,434		9,246	812
14	585810 413020	Employee Medical Ins	0	0	18,007	17,839	16,371	34,210	34,210		37,802	3,592
15	585810 413030	Employee Life Ins	0	0	309	317	295	612	612		674	62
16	585810 413040	State Retirement & 401 K	0	0	8,479	9,850	8,724	18,573	18,573		19,419	846
17	585810 413100	Retired Employee Benefits	0	0	(807)	0	0	0	0		0	0
18	585810 462180	Accrued Comp Time Exp	0	0	433	0	0	0	0		0	0
19	585810 462190	Accrued Sick Leave Exp	0	0	74	0	0	0	0		0	0
20	585810 462200	Accrued Vacation Expense	0	0	1,310	0	0	0	0		0	0
21	585810 491640	WorkersCompPremiumCharge-ISF	0	0	2,107	2,047	1,165	3,212	3,212		3,531	319
22	TOTAL PERSONNEL SERVICES		0	0	86,948	87,346	87,940	175,286	175,286	0	191,529	16,243
23 OPERATIONS & MAINTENANCE												
24	585810 421000	Books Subscr & Mmbrshp	0	0	0	0	500	500	500		500	0
25	585810 423000	Travel & Training	0	0	0	0	1,100	1,100	1,100		1,100	0
26	585810 424000	Office Supplies	0	0	0	48	1,052	1,100	1,100		1,100	0
27	585810 425000	Equip Supplies & Maint	0	0	80,322	50,886	74,114	125,000	125,000		125,000	0
28	585810 426000	Bldg & Grnd Suppl & Maint	0	0	4,623	0	1,500	1,500	1,500		1,500	0
29	585810 427000	Utilities	0	0	0	0	3,000	3,000	3,000		3,000	0
30	585810 428000	Telephone Expense	0	0	955	723	777	1,500	1,500		1,500	0
31	585810 429200	Computer Software	0	0	956	285	0	285	0		0	0
32	585810 431000	Profess & Tech Services	0	0	0	60	0	60	0		0	0
33	585810 431040	Bank & Investment Account Fees	0	20	36	0	100	100	100		100	0
34	585810 431050	Credit Card Merchant Fees	1,692	1,796	1,930	313	0	313	0		0	0
35	585810 431100	Legal And Auditing Fees	278	269	303	308	0	308	294		350	56
36	585810 431550	Recycling Processing Fees	571,615	501,277	297,907	45,334	104,666	150,000	150,000		125,000	(25,000)
37	585810 448000	Operating Supplies	0	0	712	1,066	7,934	9,000	9,000		9,000	0
38	585810 448010	Recycle Containers	0	0	25,847	522,600	15,000	537,600	537,600		15,000	(522,600)
39	585810 452300	Uncollectible Accounts	394	562	636	620	0	620	500		800	300
40	585810 461000	Miscellaneous Expense	0	0	35	371	0	371	0		500	500
41	585810 491150	Admin Services Reimbursement	79,408	78,304	59,585	31,967	31,967	63,934	63,934		54,607	(9,327)
42	TOTAL OPERATIONS & MAINTENANCE		653,387	582,228	473,847	654,582	241,710	896,292	895,128	0	339,057	(556,071)
43												
44	TOTAL OPERATING EXPENSES		653,387	582,228	560,795	741,928	329,650	1,071,578	1,070,414	0	530,586	(539,828)
45												
46	EARNINGS (LOSS) FROM OPERATIONS		(213,123)	3,383	30,402	(445,804)	2,786	(443,018)	(441,854)	0	97,974	539,828

Recycling Department Budget (continued)

Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change
RECYCLING DEPARTMENT											
NON-OPERATING REVENUES (EXPENSES):											
587001 369020	Income From Uncollect Accts-R.	176	159	0	35	0	35	0		0	0
586001 377900	Recycle Salvage Sales	0	515	0	0	0	0	0		0	0
486010 361000	Interest & Investment Earnings	0	406	2,053	0	0	0	0		0	0
486010 361200	InvestmntUnrealized(Gain)/Loss	0	(1,990)	0	0	0	0	0		0	0
NON-OPERATING REVENUES - NET		176	(911)	2,053	35	0	35	0	0	0	0
RECYCLING - CAPITAL PROJECTS											
585810 472100	Buildings	0	0	0	0	0	0	0		0	0
585810 474600	Vehicles	0	0	0	0	0	0	0		380,000	380,000
TOTAL CAPITAL EXPENSES		0	0	0	0	0	0	0	0	380,000	380,000
Not included in "Earnings (Loss) Before Operating Transfers when depreciation is included.											
Accrual Accounting Adjustments											
585810 454800	Depreciation Expense	0	0	52,816	0	0	0	0		0	0
585810 496000	Fixed Assets Adjustments	0	0	0	0	0	0	0		0	0
Total Accrual Accounting Adjustments		0	0	52,816	0	0	0	0	0	0	0
EARNINGS (LOSS) BEFORE TRANSFERS		(212,947)	2,472	85,271	(445,769)	2,786	(442,983)	(441,854)	0	477,974	919,828
TOTAL RECYCLING EXPENSES		653,387	582,228	613,611	741,928	329,650	1,071,578	1,070,414	0	910,586	(159,828)
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		(212,947)	2,472	85,271	(445,769)	2,786	(442,983)	(441,854)	0	(282,026)	159,828
OPERATING TRANSFERS IN (OUT):											
Transfer from Other Funds		227,921	95,000				0	0			0
Use of (Addition to) Net Position							0	441,854		282,026	(159,828)
TOTAL OPERATING TRANSFERS IN (OUT)		227,921	95,000	0	0	0	0	441,854	0	282,026	(159,828)
NET EARNINGS (LOSS)		14,974	97,472	85,271	(445,769)	2,786	(442,983)	0	0	0	0

Recycling Department Organizational Chart



Landfill Department

Department Description

The Bountiful City Landfill provides an environmentally responsible solid waste disposal area for the residents of Bountiful. This is accomplished by planning and constructing all weather roads leading to dumping cells. Controlling blowing litter with fences and daily cover to keep litter on site for clean-up. Diverting metals to a recycling area for processing. Diverting green waste from all South Davis Cities into the composting program to prolong the life of the Bountiful City Landfill.

Major Roles & Critical Functions

- Comply with all environmental regulations required by State and Federal agencies.
- Keep the landfill organized and safe for all that visit the site.
- Prolong the useful life of the facility.
- Plan to reduce commercial MSW as Landfill life declines.

Fiscal Year Priorities

- Replace equipment: Large Landfill Compactor.
- Purchasing alternative daily cover system.
- Replace retired full time Landfill employee. Scale & Landfill Operator.
- Implement outer slope change (from 5:1 to 3:1) to extend life of landfill.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 to 491640	Personnel Services	Increased by \$46,021 for merit increases, 6% cola and medical coverage.	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
421000	Membership Fees	Increased \$1,000 SWANA Dues	Yes	Financial Balance & Accountability
424000	Office supplies	Decreased \$3,500 Computer fees	Yes	Financial Balance & Accountability
425000	Equip Supplies & Maintenance	Increased \$10,000 Fuel and parts	Yes	Improve & Maintain Infrastructure
429200	Computer Software	Increased \$6,000 New account	Yes	Financial Balance & Accountability
429300	Computer Hardware	Increased \$2,500 New Account	Yes	Financial Balance & Accountability
448000	Operating Supplies	Increased \$16,000 Recycling costs Freon recovery & Mattress Recycling	Yes	Improve & Maintain Infrastructure
451100	Insurance & Surety Bonds	Increased \$3,607 Change Insurance Rates	Yes	Financial Balance & Accountability
491150	Admin Services	Decreased \$ 13,482 to reimburse City for services provided.	Yes	Financial Balance & Accountability
474500	Vehicles & Equipment	Increase By \$749,000 Planned Equipment Replacement.	No	Improve & Maintain Infrastructure

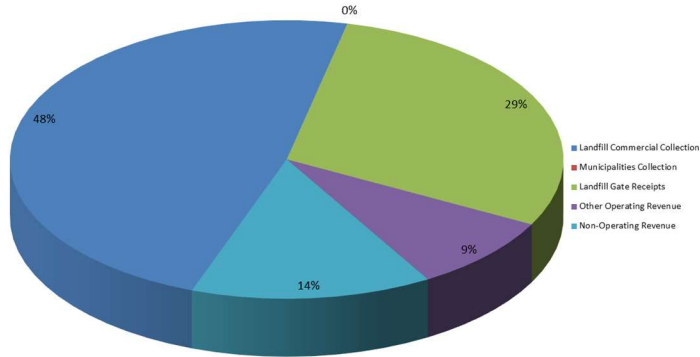
Performance Measures

Tier 1 <i>Improve & Maintain Infrastructure</i>						
Priority Objective: <i>Stay ahead of the maintenance curve</i>						
Landfill Department	Refuse load inspections for compliance with state permit. Perform daily commercial load inspections for content.					
Department Strategy:						
	Performance Measures					
Performance Indicator:	FY2022 Actual		FY2023 Actual		FY2024 Target	FY2025 Budget
Performed daily load inspections?	Yes		Yes		Yes	Planned
Did we find anything we could not accept?	No		No		No	Planned
Are we in compliance with our State permit?	Yes		Yes		Yes YTD	Planned

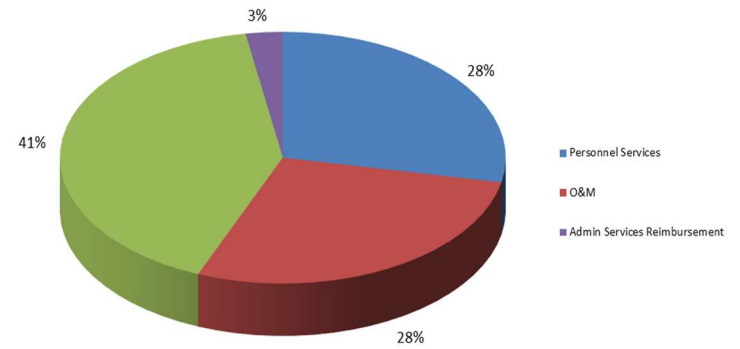
Tier 1 <i>Improve & Maintain Infrastructure</i>						
Priority Objective: <i>Stay ahead of the maintenance curve</i>						
Landfill Department	Landfill gas monitoring. Measure methane gas at monitoring well and other sites around landfill monthly.					
Department Strategy:						
	Performance Measures					
Performance Indicator:	FY2022 Actual		FY2023 Actual		FY2024 Target	FY2025 Budget
Perform monthly methane gas inspections?	Yes		Yes		Yes	Planned
Did we find anything out of permitted range?	No		No		No	Planned
Are we in compliance with our State permit?	Yes		Yes		Yes YTD	Planned

Landfill Department Budget Graphs

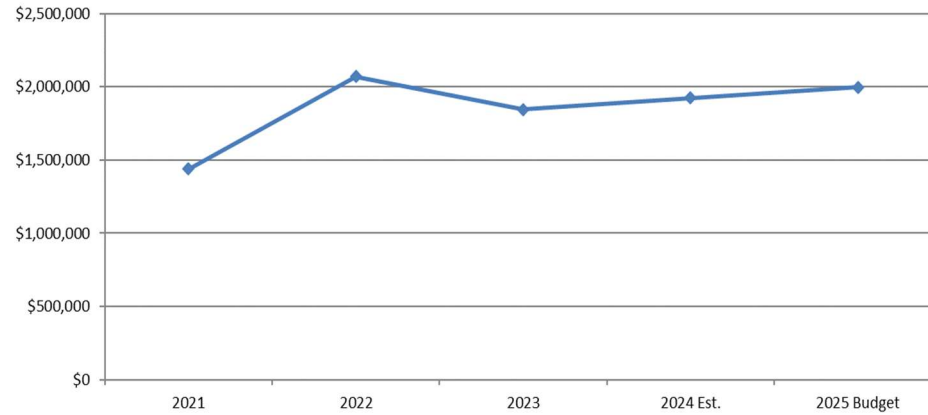
FY 2024-2025 Landfill Revenues



FY 2024-2025 Landfill Department Expense



Budget History
(Less Capital)



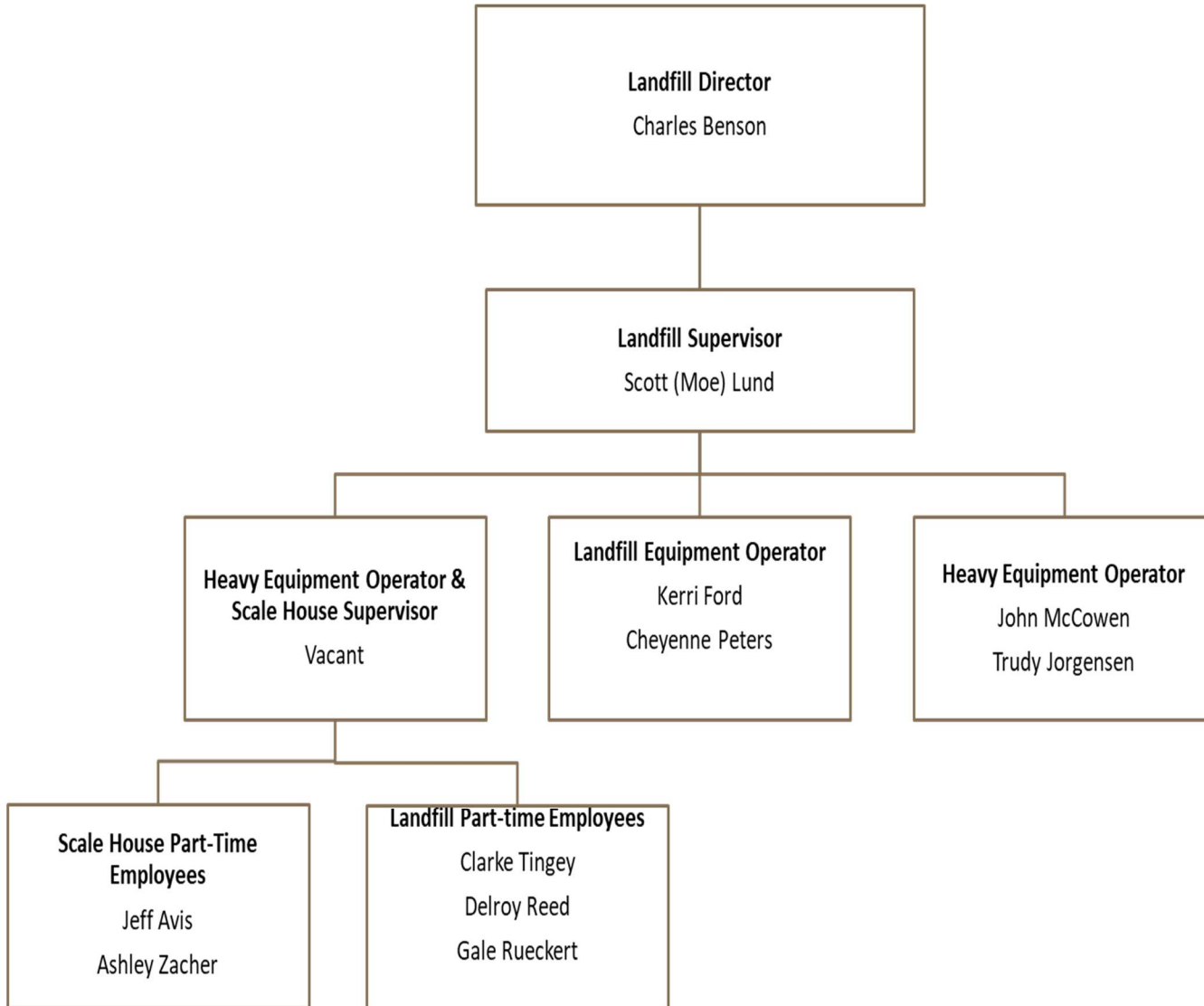
Landfill Department Budget

			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar
	Account Number	Account Description	2021	2022	2023	Actual	Estimate	2024 Est.	2024 Budget	Fiscal Year	2025 Budget	Change
										2024 Budget		
1	LANDFILL											
2												
3												
4												
5	OPERATING REVENUES											
6	587002 377100	Landfill Commercial Collection	1,044,018	1,006,025	1,026,306	530,036	454,964	985,000	985,000		985,000	0
7	577000 377200	Municipalities Collection	121,567	144,835	72,587	0	0	0	0		0	0
8	587002 377300	Landfill Gate Receipts	601,548	765,810	651,963	368,009	231,991	600,000	600,000		600,000	0
9	587002 377350	Landfill Inter-Dept Collection	17,370	16,100	15,960	12,785	2,215	15,000	15,000		15,000	0
10	587002 377500	Landfill Compost Sales	130,132	93,924	106,160	42,450	77,550	120,000	120,000		120,000	0
11	587002 377600	Landfill Wood Chips Sales	22,547	18,293	22,683	8,718	6,282	15,000	15,000		15,000	0
12	586002 377900	Landfill Salvage Sales	45,005	63,281	35,135	13,804	16,196	30,000	30,000		30,000	0
13	TOTAL OPERATING REVENUES		1,982,187	2,108,268	1,930,794	975,802	789,198	1,765,000	1,765,000	0	1,765,000	0
14												
15	OPERATING EXPENSES											
16	PERSONNEL SERVICES											
17	585820 411000	Salaries - Perm Employees	340,718	405,933	463,600	252,879	251,218	504,097	504,097		532,499	28,402
18	585820 412000	Salaries-Temp & Part-Time	108,002	81,689	71,584	39,016	62,834	101,850	101,850		101,850	0
19	585820 413010	Fica Taxes	33,272	35,992	39,795	21,591	25,076	46,667	46,667		48,840	2,173
20	585820 413020	Employee Medical Ins	91,764	115,537	149,465	91,966	46,718	138,684	138,684		153,246	14,562
21	585820 413030	Employee Life Ins	1,930	2,406	2,612	1,391	1,832	3,223	3,223		3,388	165
22	585820 413040	State Retirement & 401 K	39,957	6,215	54,323	45,738	47,369	93,107	93,107		93,028	(79)
23	585820 413100	Retired Employee Benefits	(1,335)	(2,474)	(2,940)	0	0	0	0		0	0
24	585820 425300	Vehicle Allowance	4,092	4,092	4,092	1,973	2,108	4,081	4,081		4,081	0
25	585820 462180	Accrued Comp Time Exp	1,486	(645)	(3,082)	0	0	0	0		0	0
26	585820 462190	Accrued Sick Leave Exp	513	540	(4,666)	0	0	0	0		0	0
27	585820 462200	Accrued Vacation Expense	1,934	(5,484)	(7,316)	0	0	0	0		0	0
28	585820 491640	WorkersCompPremiumCharge-ISF	9,227	9,733	10,705	5,849	11,604	17,453	17,453		18,252	799
29	TOTAL PERSONNEL SERVICES		631,560	653,534	778,171	460,403	448,759	909,162	909,162	0	955,183	46,021
30												
31	OPERATIONS & MAINTENANCE											
32	585820 421000	Books Subscr & Mmbrshp	0	0	0	572	(572)	0	0		1,000	1,000
33	585820 422000	Public Notices	0	0	0	0	300	300	300		300	0
34	585820 423000	Travel & Training	456	6,955	986	0	5,000	5,000	5,000		5,000	0
35	585820 424000	Office Supplies	7,913	6,189	6,790	1,286	6,714	8,000	8,000		4,500	(3,500)
36	585820 425000	Equip Supplies & Maint	287,983	413,851	432,403	178,360	196,640	375,000	375,000		385,000	10,000
37	585820 426000	Bldg & Grnd Suppl & Maint	29,077	33,739	45,321	29,686	17,114	46,800	46,800		46,800	0
38	585820 427000	Utilities	7,456	6,771	5,960	2,788	4,912	7,700	7,700		7,700	0
39	585820 428000	Telephone Expense	3,658	3,857	3,369	1,965	3,135	5,100	5,100		5,100	0
40	585820 429200	Computer Software	0	0	3,369	891	0	891	0		6,000	6,000
41	585820 429300	Computer Hardware	0	0	3,369	787	0	787	0		2,500	2,500
42	585820 431000	Profess & Tech Services	6,708	2,261	52	257	4,743	5,000	5,000		5,000	0
43	585820 431040	Bank & Investment Account Fees	6,408	6,396	4,296	0	0	0	8,000		8,000	0
44	585820 431050	Credit Card Merchant Fees	13,618	16,240	16,860	9,597	5,403	15,000	15,000		15,000	0
45	585820 431100	Legal And Auditing Fees	1,034	879	1,170	1,324	0	1,324	1,263		1,400	137
46	585820 431300	Environmental Monitoring	51,318	55,155	44,127	19,436	50,564	70,000	70,000		70,000	0
47	585820 448000	Operating Supplies	16,566	73,878	79,256	42,747	29,253	72,000	72,000		88,000	16,000
48	585820 451100	Insurance & Surety Bonds	11,206	15,915	19,364	21,172	0	21,172	20,000		23,607	3,607
49	585820 452300	Uncollectible Accounts	(9)	3,439	(82)	0	400	400	400		500	100
50	585820 455000	Closure/Post-Closure Exp	19,994	496,561	173,798	0	50,000	50,000	50,000		50,000	0
51	585820 461000	Miscellaneous Expense	568	556	653	517	0	517	500		500	0

Landfill Department Budget (continued)

Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change
LANDFILL											
585820 462400	Contract Equipment	268,050	197,295	126,079	39,587	185,413	225,000	225,000		225,000	0
585820 463000	Cash Over Or Short	(284)	76	38	(6)	156	150	150		150	0
585820 491150	Admin Services Reimbursement	74,944	77,647	99,789	52,227	52,228	104,455	104,455		90,973	(13,482)
TOTAL OPERATIONS & MAINTENANCE		806,664	1,417,660	1,066,965	403,192	611,403	1,014,595	1,019,668	0	1,042,030	22,362
TOTAL LANDFILL OPERATING EXPENSES		1,438,224	2,071,194	1,845,136	863,595	1,060,162	1,923,757	1,928,830	0	1,997,213	68,383
EARNINGS (LOSS) FROM OPERATIONS		543,963	37,074	85,658	112,207	(270,964)	(158,757)	(163,830)	0	(232,213)	(68,383)
NONOPERATING REVENUES (EXPENSES)											
583020 331210	FEMA Federal Assistance - Landfill	205,453	36,077	0	0	0	0	0		0	0
586000 369000	Sundry Revenues	143	595	1,539	15	0	15	0		0	0
586002 369000	Landfill Sundry Revenues	0	0	0	93	0	93	0		0	0
576010 361000	Interest & Investment Earnings	96,094	90,398	328,084	0	0	0	50,000		288,758	238,758
576010 361200	InvestmntUnrealized(Gain)/Loss	15,167	(211,357)	(76,306)	0	0	0	0		0	0
586010 369040	Interest Earnings - N/R	11,093	0	0	0	0	0	0		0	0
586012 361002	Interest Earnings - Landfill C	0	0	0	79,954	0	79,954	0		0	0
586022 364000	Gain on Capital Asset Sales-L.	3,800	6,500	6,500	5,000	0	5,000	0		0	0
NONOPERATING REVENUES - NET		331,750	(77,787)	259,817	85,062	0	85,062	50,000	0	288,758	238,758
EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		875,713	(40,713)	345,475	197,269	(270,964)	(73,695)	(113,830)	0	56,545	170,375
LANDFILL - CAPITAL PROJECTS											
585820 474500	Machinery & Equipment	553,853	864,369	844,079	239,668	406,332	646,000	646,000		1,395,000	749,000
585820 473100	Improv Other Than Bldgs	20,411	3,049	0	0	0	0	0		0	0
TOTAL LANDFILL - CAPITAL EXPENSES		574,264	867,418	844,079	239,668	406,332	646,000	646,000	0	1,395,000	749,000
<i>Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.</i>											
Accrual Accounting Adjustments											
585820 454800	Depreciation Expense	291,919	328,735	394,481	0	0	0	0		N/A	N/A
585820 496000	Fixed Assets Adjustments	(574,264)	(864,369)	(844,079)	(51,277)	0	(51,277)	0		N/A	N/A
Total Accrual Accounting Adjustments		(282,345)	(535,634)	(449,599)	(51,277)	0	(51,277)	0	0	0	0
TOTAL LANDFILL EXPENSES		4,426,434	2,497,978	2,239,616	1,051,986	1,466,494	2,518,480	2,574,830	0	3,392,213	817,383
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		583,794	(372,497)	(49,005)	8,878	(677,296)	(668,418)	(759,830)	0	(1,338,455)	(578,625)
OPERATING TRANSFERS IN (OUT)											
585820 491000	Transfer to Other Funds	(2,696,291)	(95,000)	0	0	0	0	0		0	0
Use of (Addition to) Net Position								759,830		1,338,455	578,625
TOTAL OPERATING TRANSFERS IN (OUT)		(2,696,291)	(95,000)	0	0	0	0	759,830	0	1,338,455	578,625
NET EARNINGS (LOSS)		(2,112,497)	(467,497)	(49,005)	8,878	(677,296)	(668,418)	0	0	0	0

Landfill Department Organizational Chart



Cemetery Fund

Department Description

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

Major Roles & Critical Functions

- Provide a wide variety of burial options and services for the citizens of Bountiful and surrounding Cities.
- Meeting and Assisting Cemetery patrons with plot selection, burial planning, and resolving concerns.
- Maintain Cemetery grounds and facilities to the highest standards of care.
- Perform grave openings and closings with dignity and respect, paying honor to individuals and families.
- Plan for future sustainable growth and trending societal burial options.

Fiscal Year Priorities

- Develop plan for Cemetery East Property phasing and construction.
- Analyze existing Cemetery and develop plan to reclaim unused/underused areas of the cemetery for burial plots.
- Plant 12 trees through-out Plat R
- Add sprinkler line down Plat G adjacent to Cottonwood Street

Operating Revenue Highlights

Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
348300	Grave Opening Fees	Projected decrease of \$50,000 due to a combination of changes in policies regarding resident plot purchases (2 at time of need with option to purchase pre-need w/an additional fee), and non-resident plot purchases (2 at time of need only)	Yes	Balanced Revenue Source

348350	Non-resident grave opening fees	Projected increase of \$144,100 due to increase of non-resident grave opening/closing fees.	Yes	Balanced Revenue Source
348400	Grave Marker Fees	Projected increase of \$11,000 due to \$100 fee increase	Yes	Balanced Revenue Source
348500	Overtime, Saturday, Holiday Fees	Projected increase of \$8,500 in overtime, holiday and weekend fees due to \$300 increase.	Yes	Balanced Revenue Source
348100	Sale of Plots	Projected decrease of \$131,000 due to FY2024 plot purchasing policy changes limiting resident purchases to 2.	Yes	Balanced Revenue Source
348150	Non-Resident Sale of Plots	Projected decrease of \$53,125 due to FY2024 plot purchasing policy changes limiting non-resident purchases to 1.	Yes	Balanced Revenue Source
348200	Urn Niche Space Sales	Projected increase of \$16,250 in urn niche space sales.	Yes	Balanced Revenue Source

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries - Perm Employees	Increase of \$14,137 to cover costs of merit increases for eligible employees along with cost-of-living increase	Yes	Professional well-trained staff
413010	FICA taxes	Increase of \$1,081 to cover increase in employee taxes	Yes	Sustainable Bountiful
413020	Employee Med. Ins.	Increase of \$6,160 as calculated by HR to cover estimated fee increases	Yes	Sustainable Bountiful
413040	State Retirement	Increase of \$483 as calculated by HR to cover projected fee increases	Yes	Sustainable Bountiful
491640	Workers Comp.	Increase of \$282 as calculated by HR to cover projected fee increases,	Yes	Sustainable Bountiful

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
424000	Office Supplies	Decrease of \$1,200 to work towards a balanced budget	Yes	Financial Balance and Accountability
428000	Telephone Expenses	Decrease of \$1,800 to work towards a balanced budget	Yes	Financial Balance and Accountability
431002	Urn Plaques, Engravings&Markers	New GL expense account of \$4,000 to cover anticipated costs of purchasing and engraving plaques and markers for the Healing Garden.	Yes	Financial Balance and Accountability
431050	Credit Card Merchant Fees	Decrease of \$3,000 to work towards a balanced budget	Yes	Financial Balance and Accountability
448040	Repurchase of Cemetery Lots	New GL expense account of \$5,000 to cover anticipated costs of buying back burial plots.	Yes	Financial Balance and Accountability
491150	Admin. Services Re-imburement	Decrease of \$6,378 as projected by Finance Department	Yes	Financial Balance and Accountability

Performance Measures

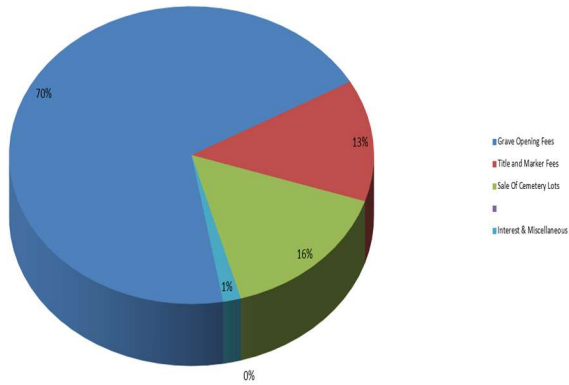
<i>Tier 1: Financial Balance & Accountability</i>						
Priority Objective: <i>Balanced Revenus Sources</i>						
Department Strategy:	Track and Account for fiscal year Burial Plot Sales					
		Performance Measures				
		FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget	
Performance Indicator:	Number of Burial Plot sales	685	518	300	300	

<i>Tier 1: Financial Balance & Accountability</i>						
Priority Objective: <i>Balanced Revenus Sources</i>						
Department Strategy:	Track Actual Monthly Burials, Report as total number for the Fiscal Year.					
		Performance Measures				
		FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget	
Performance Indicator:	Total burials per year	392	348	350	350	

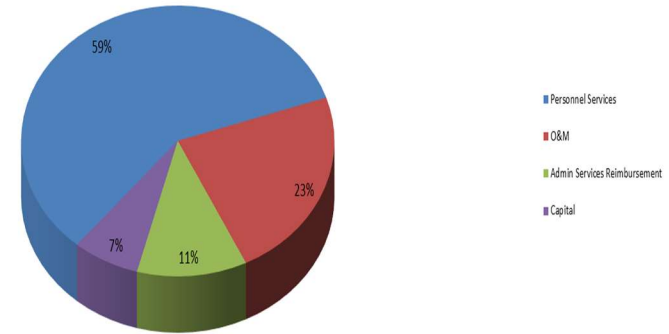
<i>Tier 1: Improve & Maintain Infrastructure</i>						
Priority Objective: <i>Stay ahead of the maintenance curve</i>						
Department Strategy:	Green Cemetery: High Standard of care and maintenance of Cemetery property and irrigation system					
			Performance Measures			
			FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget
Performance Indicator:	Irrigation valves inspected monthly		44	44	44	44
	Number of sprinkler heads inspected, maintained or replaced, quarterly.		475	468	475	475

Cemetery Budget Graphs

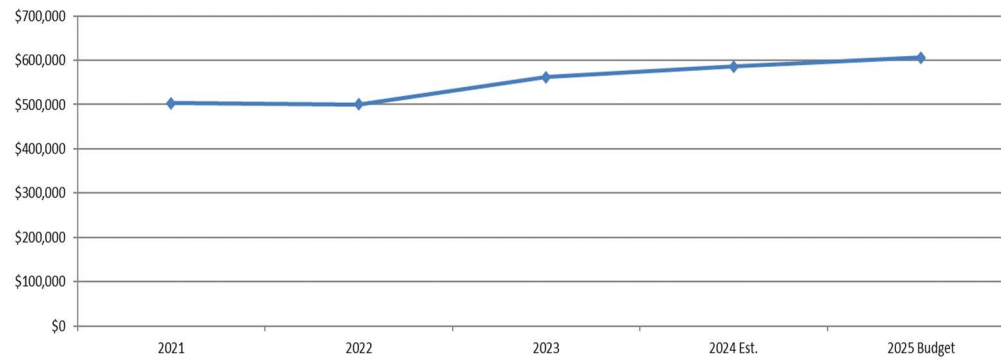
FY 2024-2025 Cemetery Revenues



FY 2024-2025 Cemetery Expenses



Budget History
(Less Capital)



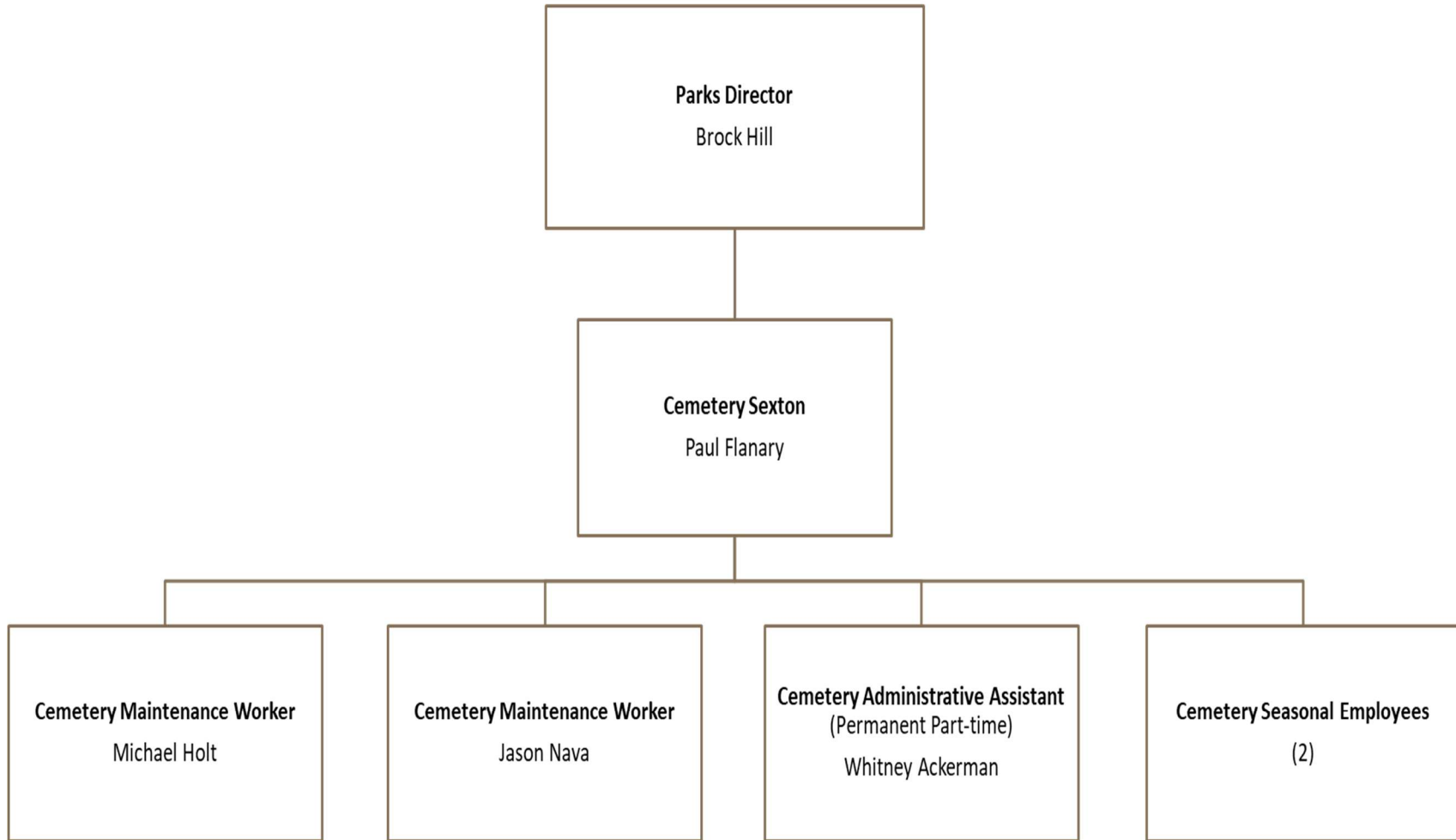
Cemetery Budget

Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change
CEMETERY											
OPERATING REVENUE											
597000	348300	424,230	464,640	354,180	59,550	56,314	115,864	252,500		202,500	(50,000)
597000	348350	0	0	24,100	114,300	110,028	224,328	137,500		281,600	144,100
597000	348400	3,620	3,940	7,130	4,385	11,317	15,702	4,000		15,000	11,000
597000	348500	0	0	6,600	23,300	21,943	45,243	63,500		72,000	8,500
597000	348550	0	0	2,800	4,600	4,286	8,886	5,000		5,000	0
597050	348100	390,975	414,710	324,740	26,275	19,579	45,854	199,000		68,000	(131,000)
597050	348150	0	0	4,325	7,675	6,729	14,404	68,750		15,625	(53,125)
597050	348200	0	0	6,800	10,050	14,757	24,807	8,750		25,000	16,250
TOTAL OPERATING REVENUES		818,825	883,290	730,675	250,135	244,953	495,088	739,000	0	684,725	(54,275)
OPERATING EXPENSES											
PERSONNEL SERVICES:											
595900	411000	183,375	186,739	195,014	98,600	100,027	198,627	198,627		212,764	14,137
595900	412000	45,648	44,053	54,411	25,398	16,102	41,500	41,500		41,500	0
595900	413010	17,544	17,732	19,113	9,460	8,910	18,370	18,370		19,451	1,081
595900	413020	54,880	53,784	51,226	24,739	33,924	58,663	58,663		64,823	6,160
595900	413030	948	987	999	531	742	1,273	1,273		1,355	82
595900	413040	17,585	(3,428)	19,119	18,363	18,299	36,662	36,662		37,145	483
595900	413100	(883)	(1,046)	(855)	0	0	0	0		0	0
595900	462180	484	(3,142)	96	0	0	0	0		0	0
595900	462190	(40)	518	(362)	0	0	0	0		0	0
595900	462200	(2,526)	1,598	(1,632)	0	0	0	0		0	0
595900	491640	4,410	4,392	4,742	2,342	2,361	4,703	4,703		4,985	282
TOTAL PERSONNEL SERVICES		321,424	302,187	341,871	179,433	180,365	359,798	359,798	0	382,024	22,226
OPERATIONS AND MAINTENANCE:											
595900	421000	0	0	0	0	150	150	350		350	0
595900	423000	0	1,436	1,352	0	1,500	1,500	1,500		1,500	0
595900	424000	4,715	2,421	4,289	1,290	1,500	2,790	3,200		2,000	(1,200)
595900	425000	31,105	44,448	52,266	17,270	20,000	37,270	38,000		38,000	0
595900	426000	41,616	37,418	53,214	49,945	25,000	74,945	75,000		75,000	0
595900	427000	16,242	16,720	19,404	7,879	4,000	11,879	12,000		12,000	0
595900	428000	1,598	1,592	1,568	714	1,000	1,714	3,600		1,800	(1,800)
595900	429200	0	0	0	606	0	606	0		0	0
595900	429300	0	0	0	613	0	613	0		0	0
595900	431000	61	14	14	69	100	169	345		345	0
595900	431002	0	0	0	1,530	1,000	2,530	0		4,000	4,000
595900	431040	593	707	483	51	0	51	0		0	0
595900	431050	657	830	945	132	750	882	4,000		1,000	(3,000)
595900	431100	248	259	318	358	0	358	315		375	60
595900	431400	2,042	1,390	1,210	440	800	1,240	2,000		2,000	0
595900	448000	2,627	6,020	2,890	1,037	1,000	2,037	3,000		3,000	0
595900	448040	0	0	0	0	0	0	0		5,000	5,000
595900	451100	3,961	5,109	5,567	6,437	0	6,437	3,000		3,350	350
595900	461000	234	598	477	121	0	121	90		90	0
595900	491150	75,606	79,005	75,788	40,134	40,134	80,268	80,268		73,890	(6,378)
TOTAL OPERATIONS AND MAINTENANCE		181,306	197,969	219,785	128,626	96,934	225,560	226,668	0	223,700	(2,968)
TOTAL OPERATING EXPENSES		502,730	500,156	561,656	308,059	277,299	585,358	586,466	0	605,724	19,258

Cemetery Budget (continued)

Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change
CEMETERY											
EARNINGS (LOSS) FROM OPERATIONS											
		316,095	383,134	169,019	(57,924)	(32,346)	(90,270)	152,534	0	79,001	(73,533)
NON-OPERATING REVENUES (EXPENSES):											
593000	331210	FEMA Federal Assistance	12,755	3,031	0	0	0	0		0	0
596010	361000	Interest & Investment Earnings	7,715	8,807	28,548	15,439	13,286	28,725	11,000	11,000	0
596010	361200	InvestmntUnrealized(Gain)/Loss	1,627	(24,055)	(10,885)	0	(200)	(200)	0	0	0
596000	369000	Sundry Revenues	1,975	280	40	0	0	0	0	0	0
NON-OPERATING REVENUES - NET											
		24,071	(11,936)	17,703	15,439	13,086	28,525	11,000	0	11,000	0
CEMETERY - CAPITAL PROJECTS											
595900	472100	Buildings	0	251,969	18,122	0	0	0	0	0	0
595900	473100	Improv Other Than Bldgs	126,997	46,848	0	44,298	40,000	84,298	70,000	0	(70,000)
595900	474500	Machinery & Equipment	0	0	42,801	0	0	0	0	45,000	45,000
TOTAL CAPITAL EXPENSES											
		126,997	298,816	60,923	44,298	40,000	84,298	70,000	0	45,000	(25,000)
<i>Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.</i>											
Accrual Accounting Adjustments											
595900	454800	Depreciation Expense	59,870	65,762	61,097	0	0	0	N/A	N/A	N/A
595900	496000	Fixed Assets Adjustments	(126,957)	(298,816)	(30,501)	0	0	0	N/A	N/A	N/A
Total Accrual Accounting Adjustments											
		(67,087)	(233,054)	30,596	0	0	0	0	0	0	0
TOTAL CEMETERY EXPENSES											
		562,640	565,918	653,175	352,357	317,299	669,656	656,466	0	650,724	(5,742)
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS											
		280,256	305,436	95,203	(86,783)	(59,260)	(146,043)	93,534	0	45,001	(48,533)
OPERATING TRANSFERS IN (OUT):											
Use of (Addition to) Net Position											
		0	0	0	0	0	0	(186,300)	0	(45,001)	141,299
TOTAL OPERATING TRANSFERS IN (OUT)											
		0	0	0	0	0	0	(186,300)	0	(45,001)	141,299
NET EARNINGS (LOSS)											
		280,256	305,436	95,203	(86,783)	(59,260)	(146,043)	(92,766)	0	0	92,766

Cemetery Organizational Chart



City of Bountiful, Utah

FY2024-2025 Operating & Capital Budget

Final Adopted Budget

INTERNAL SERVICE FUNDS:

- Computer Replacement Fund
- Liability Insurance Fund
- Workers' Compensation Fund



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Computer Replacement Fund

Department Description

The Information Technology Department manages the Computer Replacement Fund. This fund is operated day-to-day as an Internal Service Fund. For ACFR reporting purposes, the fund is combined with the General Fund. Each department of the City is assessed an annual fee based on the costs for acquiring, maintaining, and replacing the hardware and software used by their staff.

In the past, the I.T. Department has budgeted and paid for all technology hardware, software, and services. To charge for the actual cost of I.T.-related expenses, we will create a cost analysis of each department's use of the following resources:

- Servers (Physical and virtual)
- Network Storage
- Operating System and Software Licensing
- Network Infrastructure
- Backup and Disaster Recovery software
- Access Controls and Video Surveillance
- Cyber Security

This fund is designed to allow carry-over monies from year to year to anticipate and reduce the impact of large, periodic expenditures. For example, each year we collect 1/7 of the cost for an expected seven-year server replacement.

Major Roles & Critical Functions

- Maintain and support the replacement of all servers, data storage, network equipment, computers, etc.
- Provide robust, reliable, secure network and telecommunications services

Fiscal Year Priorities

- Implement cyber security requirements
- Replace non-upgradable legacy telephone system
- Replace computer equipment as scheduled

Operational Budget Highlights

Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
341000	Charges for Equipment Maintenance	This amount increased by \$54,991 as we are working to also bill laptop replacements through this fund on a 5-year rotation.	Yes	Sustainable Bountiful
341100	Charges for Software Maintenance	This amount has increased by \$96,140 as we are billing all software needs through this fund including Office 365, VM Ware, and Microsoft Licensing	Yes	Sustainable Bountiful
361000	Interest & Investment Earnings	Our projection has increased \$1,300 as we anticipate not spending funds until the end of the fiscal year	Yes	Sustainable Bountiful

Expenses

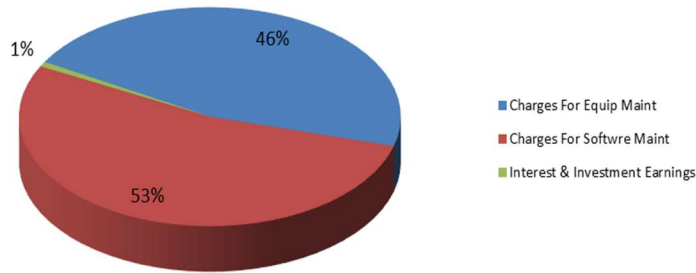
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
429200	Computer Software	This expense amount is related to "Charges for Software Maintenance" above.	Yes	Sustainable Bountiful

Performance Measures

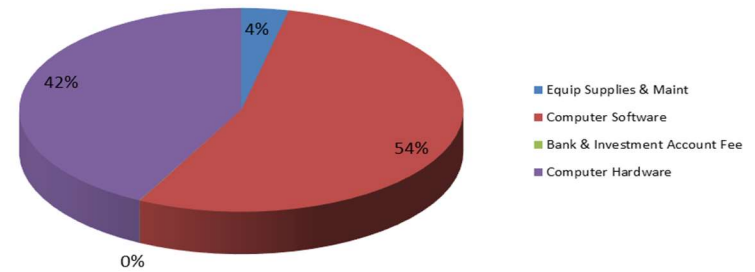
Priority Objective:				
Department Strategy:	Replace computers and laptops on a five year rotation.			
	Performance Measures			
Performance Indicator:	FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget
Desktops Replaced	40	30	30	30
Laptops Replaced	0	2	15	15

Computer Replacement Budget Graphs

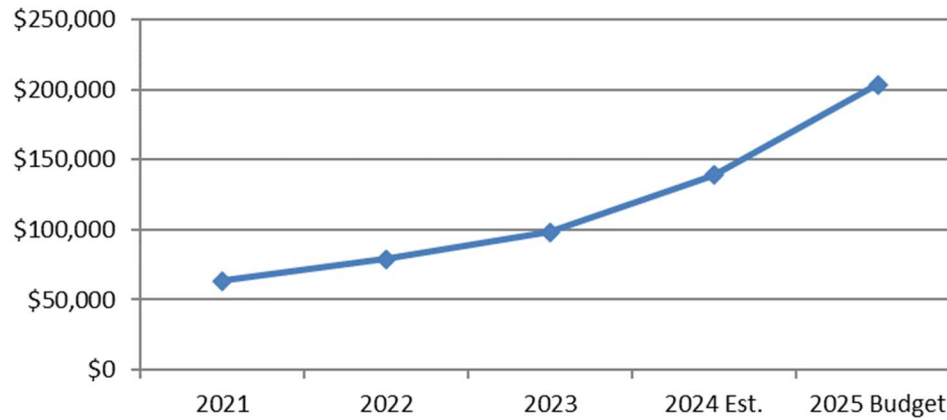
FY 2024-2025 Computer Replacement Revenue



FY 2024-2025 Computer Replacement Expenses



Budget History (Less Capital)



Computer Replacement Budget

COMPUTER REPLACEMENT												
Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change	
REVENUES												
614000 341000	Charges For Equip Maint	36,957	37,392	68,483	60,730	0	60,730	40,009		95,000	54,991	
614000 341100	Charges For Softwre Maint	12,282	11,730	28,994	60,000	0	60,000	13,860		110,000	96,140	
616010 361000	Interest & Investment Earnings	450	26	225	1,118	700	1,818	200		1,500	1,300	
616010 361200	InvestmntUnrealized(Gain)/Loss	57	(25)	(3)	0	0	0	0		0	0	
	Use of (Addition to) Fund Balance						0	23,188	93,188	(3,150)	(26,338)	
TOTAL REVENUE		49,746	49,123	97,699	121,848	700	122,548	77,257	93,188	203,350	126,093	
EXPENSES												
616100 425000	Equip Supplies & Maint	9,285	1,272	938	0	4,800	4,800	5,000		7,000	2,000	
616100 429200	Computer Software	6,491	22,335	28,994	53,789	25,100	78,889	13,860	83,860	110,000	96,140	
616100 431040	Bank & Investment Account Fee	34	3	8	2		2	50		50	0	
616100 429300	Computer Hardware	47,640	55,186	68,483	12,889	42,500	55,389	55,730		86,300	30,570	
TOTAL EXPENSE		63,449	78,797	98,423	66,680	72,400	139,080	74,640	83,860	203,350	128,710	

Liability Insurance Fund

Department Description

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

Major Roles & Critical Functions

- Provide education and training to help keep employees safe and minimize risk exposure of the City.
- Administer liability fund and program for the City.
- Respond to, manage, and resolve all claims and active litigation against the City.

Fiscal Year Priorities

- Minimize risk to the City through education and training including manager and supervisor training regarding personnel and management skills development training.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
636300-451150	Liability Claims/Deductible	Based on the funds already committed the budget is increased by \$100,000.	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

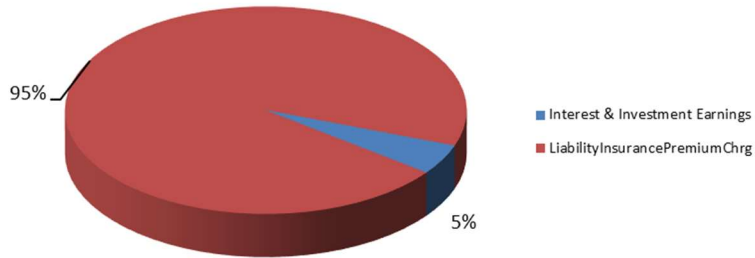
	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority451
451100	Insurance & Surety Bonds	Projected increase in insurance premiums between years.	No	Public Safety & Emergency Preparedness

Performance Measures

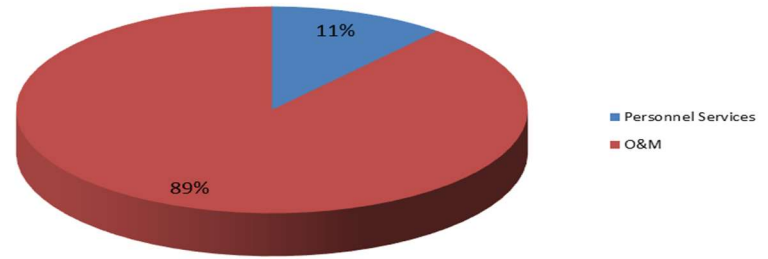
Tier 1 <i>Open, Accessible, & Interactive Government</i>							
Priority Objective: <i>Customer relations and Professional well trained staff</i>							
Department Strategy:		Prosecute cases in an efficient and professional manner.					
		Performance Measures					
		FY2022 Actual	FY2023 Actual	FY2024 Target	FY2025 Budget		
Performance Indicator:	Number of claims filed.	34	40	40	40		

Liability Insurance Budget Graphs

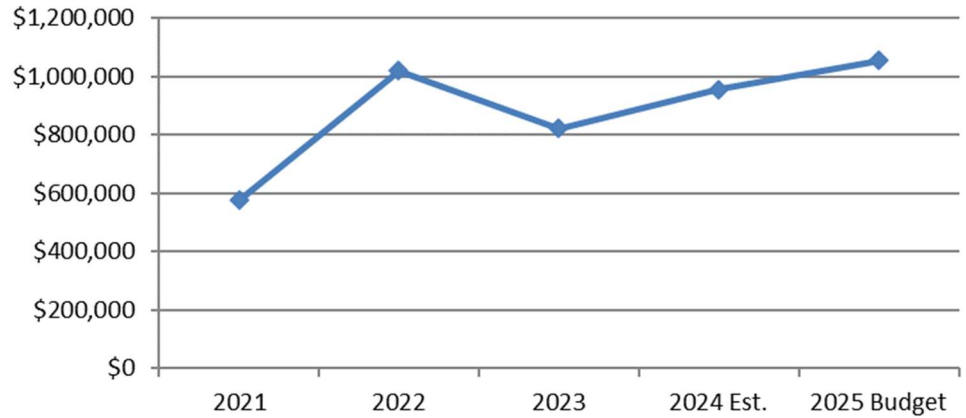
FY 2024-2025 Liability Insurance Revenues



FY 2024-2025 Liability Insurance Expenses



Budget History (Less Capital)



Liability Insurance Budget

Account Number	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change
LIABILITY INSURANCE										
LIABILITY INSURANCE FUND										
OPERATING REVENUES										
636010 361000	15,808	12,462	34,750	18,269	18,269	36,538	31,000		32,550	1,550
636010 361200	2,598	(30,424)	(10,966)	0	0	0	0		0	0
637000 380300	414,790	551,193	591,497	706,782	0	706,782	591,497		656,561	65,064
TOTAL REVENUE	433,197	533,231	615,280	725,051	18,269	743,320	622,497	0	689,111	66,614
OPERATING EXPENSES										
PERSONNEL SERVICES										
636300 411000	72,085	72,533	79,792	45,461	45,461	90,922	83,995		83,322	(673)
636300 413010	4,647	4,876	5,182	2,516	2,516	5,032	6,426		6,374	(52)
636300 413020	10,057	9,711	9,748	4,398	4,428	8,826	11,698		12,927	1,229
636300 413030	372	391	410	182	182	364	530		526	(4)
636300 413040	5,530	(1,171)	8,092	6,113	6,113	12,226	15,514		14,556	(958)
636300 491640	1,344	1,252	260	854	854	1,708	252		250	(2)
TOTAL PERSONNEL SERVICES	94,034	87,593	103,483	59,524	59,554	119,078	118,415	0	117,954	(461)
OPERATIONS & MAINTENANCE										
636300 423000	0	392	0	0	400	400	400		400	0
636300 431000	32,255	28,871	79,194	12,779	20,000	32,779	25,000	36,200	40,000	15,000
636300 431040	1,163	1,026	599	51	51	102	1,500		500	(1,000)
636300 431100	242	244	292	327	0	327	311		310	(1)
636300 451100	414,790	551,193	591,497	706,782	0	706,782	521,330	706,830	795,000	273,670
636300 451150	33,599	348,674	45,672	21,153	75,000	96,153	100,000		100,000	0
TOTAL OPERATIONS & MAINTENANCE	482,049	930,400	717,254	741,092	95,451	836,543	648,541	743,030	936,210	287,669
TOTAL OPERATING EXPENSES	576,083	1,017,993	820,737	800,616	155,005	955,621	766,956	743,030	1,054,164	287,208
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS	(142,886)	(484,762)	(205,457)	(75,565)	(136,736)	(212,301)	(144,459)	(743,030)	(365,053)	(220,594)
OPERATING TRANSFERS IN (OUT)										
Use of (Addition to) Fund Balance						0	208,394	405,094	365,053	156,659
NET OPERATING TRANSFERS	0	0	0	0	0	0	208,394	405,094	365,053	156,659
NET EARNINGS (LOSS)	(142,886)	(484,762)	(205,457)	(75,565)	(136,736)	(212,301)	63,935	(337,936)	0	(63,935)

Workers' Compensation Fund

Department Description

The City Attorney oversees the Workers Compensation Fund. As required by State law, claims are handled by a third-party administrator, Tristar Risk Management. It is never known what or when incidents, accidents or events will occur so on the job injury claims and resulting treatments vary widely from year to year. The City is self-insured carrying an excess liability policy with statutory coverage and a \$450,000 retention limit.

Major Roles & Critical Functions

- Provide education and training, including various safety training and physical site inspections of City facilities to help keep employees safe and minimize risk exposure of the city.
- Administer workers' compensation program for the city.
- Work with the third-party administrator to manage all claims and risk exposure for the city.

Fiscal Year Priorities

- Provide support, education, and training, including personnel and safety training.

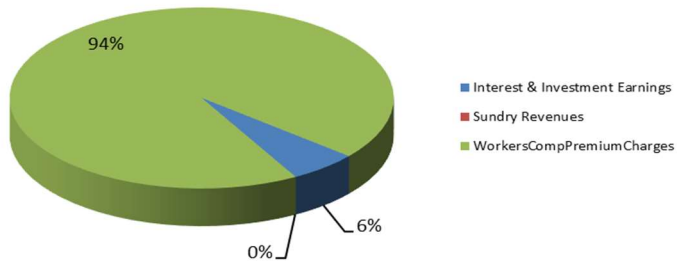
Operational Budget Highlights

Personnel Services

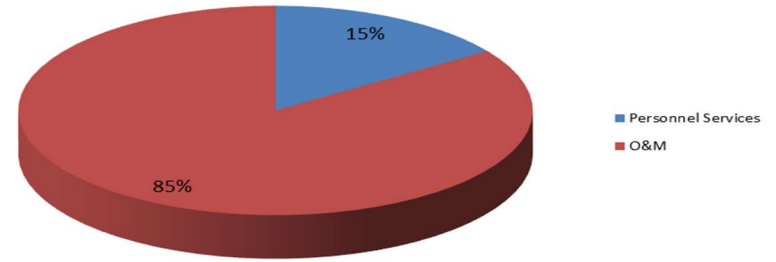
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
646-451150	Liability Claims/Deductible	There is a \$140,000 increase for the liability and claims which is in line with the 3-year average of \$341,000.	Yes	Open, Accessible, and Interactive Government

Workers' Compensation Budget Graphs

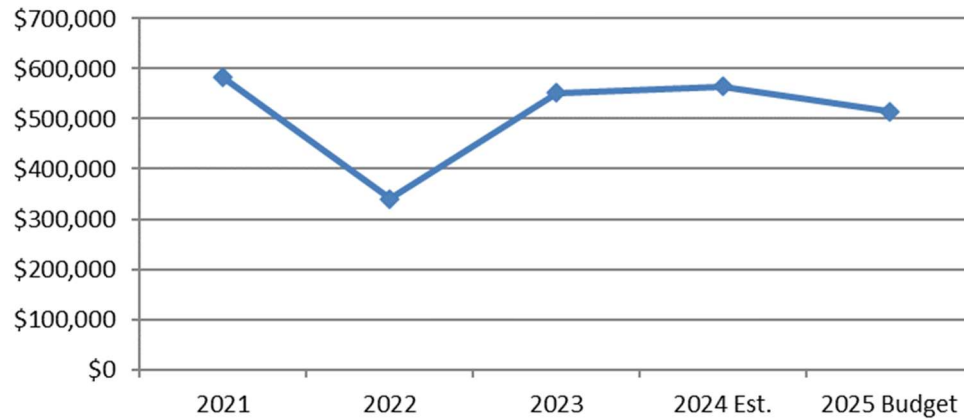
FY 2024-2025 Worker's Compensation Insurance Revenues



FY 2024-2025 Worker's Compensation Insurance Expense



Budget History (Less Capital)



Workers' Compensation Budget

WORKERS COMPENSATION												
Account Number	Account Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	6 Month Actual	6 Month Estimate	Fiscal Year 2024 Est.	Fiscal Year 2024 Budget	Amended Fiscal Year 2024 Budget	Fiscal Year 2025 Budget	Dollar Change	
OPERATING REVENUES												
646010 361000	Interest & Investment Earnings	10,751	9,221	28,832	13,174	13,174	26,348	21,000		22,500	1,500	
646010 361200	InvestmntUnrealized(Gain)/Loss	1,786	(24,499)	(11,178)	0	0	0	0		0	0	
646000 369000	Sundry Revenues	0	0	19,489	1	0	1	0		0	0	
647000 380400	WorkersCompPremiumCharges	294,051	300,251	321,799	167,950	175,000	342,950	350,973		368,522	17,549	
TOTAL REVENUES		306,588	284,973	358,943	181,124	188,174	369,298	371,973	0	391,022	19,049	
OPERATING EXPENSES												
PERSONNEL SERVICES												
646400 411000	Salaries - Perm Employees	47,704	46,027	51,252	28,181	28,181	56,362	54,699		55,374	675	
646400 413010	Fica Taxes	3,380	3,321	3,661	1,901	1,901	3,802	4,184		4,236	52	
646400 413020	Employee Medical Ins	9,227	6,429	6,577	3,274	3,274	6,548	7,760		9,451	1,691	
646400 413030	Employee Life Ins	263	258	272	136	136	272	398		402	4	
646400 413040	State Retirement & 401 K	4,314	(1,929)	5,056	4,635	4,635	9,270	10,103		9,674	(429)	
646400 491640	WorkersCompPremiumCharge-ISF	426	397	160	264	0	264	164		166	2	
TOTAL PERSONNEL SERVICES		65,314	54,503	66,978	38,391	38,127	76,518	77,308	0	79,302	1,994	
OPERATIONS & MAINTENANCE												
646400 431000	Profess & Tech Services	31	6	6	30	1,900	1,930	2,000		2,000	0	
646400 431040	Bank & Investment Account Fees	807	751	490	46	100	146	900		900	0	
646400 431100	Legal And Auditing Fees	128	129	143	152	152	304	145		151	6	
646400 435500	Admin Services - W/C	10,070	9,765	6,550	6,266	8,000	14,266	15,000		15,000	0	
646400 451000	W/C Reinsurance Premiums	57,557	72,868	86,474	105,986	0	105,986	96,000	106,000	111,285	15,285	
646400 451150	Liability Claims/Deductible	440,471	194,920	386,948	212,601	150,000	362,601	160,000	310,000	300,000	140,000	
646400 461200	State Tax On Premium	8,650	7,950	4,701	3,400	0	3,400	10,000		6,175	(3,825)	
TOTAL OPERATIONS & MAINTENANCE		517,712	286,390	485,312	328,482	160,152	488,634	284,045	416,000	435,512	151,467	
TOTAL OPERATING EXPENSES		583,026	340,893	552,290	366,873	198,279	565,152	361,353	416,000	514,814	153,461	
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		(276,438)	(55,920)	(193,347)	(185,749)	(10,105)	(195,854)	10,620	(416,000)	(123,792)	(134,412)	
OPERATING TRANSFERS IN (OUT)												
Use of (Addition to) Fund Balance							0	148,733	308,733	123,792	(24,941)	
NET OPERATING TRANSFERS		0	0	0	0	0	0	148,733	308,733	123,792	(24,941)	
NET EARNINGS (LOSS)		(276,438)	(55,920)	(193,347)	(185,749)	(10,105)	(195,854)	159,353	(107,267)	0	(159,353)	

City of Bountiful, Utah

FY2024-2025 Operating & Capital Budget

Final Adopted Budget

SCHEDULE OF FEES & CHARGES:

- Taxes
- Fees
- Charges for Services



General Fees & Taxes

Description of Fee or Charge	Unit	Fee/Charge	Comments
General Property Tax Rate	Dollar of Assessed Value	0.000716	General Purposes
Debt Service Property Tax Rate	Dollar of Assessed Value	0.000098	Debt Service
Combined City Property Tax Rate		0.000814	
Sales Tax	Taxable Sales	1.00%	Time of sale
RAP Tax	Taxable Sales	0.10%	Time of sale
Municipal Transient Room Tax	Taxable Sales	1.00%	Time of sale
Local Option Transportation	Taxable Sales	0.25%	Time of sale
Motor and Special Fuels	Per Gallon	\$0.294	Shared based on formula
Franchise Taxes:			
Electricity	Energy consumption	6.00%	Monthly
Telephone	All Services	3.50%	Monthly
Natural Gas	Energy consumption	6.00%	Monthly
Cable	Basic Service	5.00%	Monthly
E911 Surcharge Fee	Line of service	\$0.71	Monthly

Finance & Administrative Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments
Photocopies:			
Standard 8 1/2" x 11"	Each	\$0.10	
Color 8 1/2" x 11"	Each	\$0.30	
Large computer printout	Each	\$0.20	
Color - Large computer printout	Each	\$0.60	
Recording of Council Meetings:			
Digital copy	Each	\$5.00	Emailed (subject to file size constraints) or on customer supplied media
Digital copy	Each	\$10.00	Compact disc
Franchise Application Fee	Each	\$500.00	Reference Bountiful City Code Section 11-1-402

Streets Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments		
Signs	Each	\$44.00	Name sign (two per pole)		
	Each	\$57.00	30 inch stop sign (high intensity)		
	Each	\$86.00	36 inch stop sign (high intensity)		
	Each	\$45.00	30 inch yield sign (high intensity)		
	Each	\$50.00	2" x 2" x 10' Telespar post		
	Each	\$20.00	3 foot anchor and anchor bolt		
Equipment Charge	Hour	\$35.00	Pick up truck		
	Hour	\$40.00	One ton dump truck		
	Hour	\$123.00	Eight cubic yard dump truck		
	Hour	\$184.00	Twelve cubic yard dump truck		
	Hour	\$125.00	Flusher truck		
	Hour	\$82.00	Elgin sweeper truck		
	Hour	\$64.00	Bobcat		
	Hour	\$110.00	Backhoe		
	Hour	\$109.00	John Deere Loader		
	Hour	\$232.00	John Deere Grader		
	Hour	\$98.00	Large Roller		
	Hour	\$67.00	Small Roller		
	Hour	\$503.00	Paver		
	Hour	\$25.00	Chain Saw		
	Hour	\$40.00	Portable Welder		
Shop Charge	Hour	\$35.00	City departments		
	Hour	\$150.00	Outside City		
Labor	Hour	\$30.50	Regular labor cost		
	Hour	\$45.60	Overtime labor cost		
Sandbags	Each	\$0.56			
Construction Site Debris Clean-up	Hour	\$500.00	After second call (one hour minimum)		
		Summer	Winter		
Asphalt	Ton	\$54.00	\$105.00	Per ton for overlay	
Asphalt cut repair	Base fee	\$150.00	\$200.00	Less than 25 square feet	
	Square foot		\$6.00	\$8.00	25 to 500 square feet
					Larger contact Street Department
Asphalt sawing	Square foot	\$2.00	\$3.00	City departments	
	Lineal foot	\$3.25			

Engineering Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments
Photocopies			
8 1/2" x 11"	Each	\$0.10	
11" x 17"	Each	\$0.20	
18" x 24"	Each	\$3.00	
24" x 36"	Each	\$6.00	
Custom maps (printed, size not listed below)	Sq. Ft.	\$3.00	
8 1/2" x 11"	Each	\$3.00	
11" x 17"	Each	\$5.00	
24" x 36"	Each	\$18.00	
Add for Aerial Photos	Base	\$15.00	up to 0.25 hrs Addtl Staff time +\$75/hr
Electronic CAD Files:			
City Base Map (incl. Street Names, Parcels, Addresses)	Each	\$50.00	Plus \$25 per layer added, (w/ email delivery)
Encroachment Permits			
Utility / Street Cut First 100 feet	Each	\$75.00	\$75.00
Utility / Street Cut Additional 100 feet	Each	\$30.00	\$30.00
Traffic Control or Street Closure	Each	\$25.00	Franchised Utilities or Service Districts
Residential Project - Temp. Traffic Control/Closure	Each	No Fee	Residential Streets ONLY
Work w/o Permit (non-emergency)	Each	2x Permit Fee	Per Engineering Dept. Policy
Concrete Fees			
Concrete Replacement Cost Sharing Program	Varies		Per current contract rate +10% Administrative Fee
Easement Release Application			
Recording and Mileage	Each per current IRS determination	\$100.00	Plus Current Davis Co. Recording Fees R/T to Farmington = 16 miles
New or Amended Subdivision Checking Fees			
Recording and Mileage	per current IRS determination		R/T to Farmington = 16 miles
Bond Administrative Fee		0.5%	Of bond amount
Street Signs	Each	\$150.00	

Engineering Fees (continued)

Description of Fee or Charge	Unit	Fee/Charge	Comments
Building Permits (plus State Permit Fee, where applicable)			
Residential Building Permit Application Fee - New Home	Each*	\$500.00	
Residential Building Permit Application Fee - Addition	Each*	\$100.00	
Residential Building Permit Application Fee - Remodel	Each*	\$100.00	
Commercial Building Permit Application Fee	Each*	65% of Permit Fee	
*- Application Fees will be credited to the total cost of the Building Permit			
Building Permit Plan Review Fee - Residential Single Family	Each	29% of Permit Fee	
Building Permit Plan Review Fee - Commercial	Each	65% of Permit Fee	
Single Inspection Permit	Each	\$75.00	
Re-Inspection Fee	Each	\$100.00	>= 3rd Inspection (Notice after 2nd Inspection) Per 1997 Uniform Administrative Code
Building Valuation is based on current ICC valuation data			
South Davis Metro Fire Impact Fee	As noted	\$644.00	per SFR / Condominium Unit / Apartment or per 5,000 sqft (or fract) commercial
Street Damage Cash Deposit			
New Single Family Residential	Each		\$3,000.00 per Access (Drive Approach)
Multi-Family Residential	Each		\$3,000.00 per Access (Drive Approach)
New Commercial	Each		\$4,000.00 per Access (Drive Approach)
Single Family Addition	Each		\$1,500.00
Multi-Family Addition	Each		\$1,500.00
Commercial Remodel / Addition	Each		\$1,500.00 / \$3,000.00
Retaining, Pool, Accessory Structure, Deck >500 sqft.	Each		\$1,500.00
Storm Water Fees			
Review SWPPP	Base	\$150.00	up to 2 hrs Addtl Staff time +\$75/hr
Review Retention Design	Base	\$150.00	up to 2 hrs Addtl Staff time +\$75/hr
Review & Record Maintenance Agreement	Base	\$75.00	Plus Current Davis Co. Recording Fees
Recording and Mileage	per current IRS determination		R/T to Farmington = 16 miles
Preconstruction Meeting	Base	\$150.00	up to 2 hrs Addtl Staff time +\$75/hr
Initial Inspection	Each	\$75.00	
Monthly Inspections (6 Mo.)	Each	\$360.00	
Termination of SWPPP	Each	\$75.00	
Long Term Facility Installation Inspections	Base	\$150.00	up to 2 hrs Addtl Staff time +\$75/hr
Long Term Facility O&M Inspections	Hourly	\$75.00	

Parks Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments
Farmer's Market Fee	Per Vendor - Fresh Fruits & Vegetables Farmer	\$15.00	Per week (rates discounted for approved annual vendors)
Farmer's Market Fee	Per Vendor - Merchandise / Crafts / Other	\$20.00	Per week (rates discounted for approved annual vendors)
Farmer's Market Fee	Per Vendor - Food Items	\$25.00	Per week (rates discounted for approved annual vendors)
Farmer's Market Fee	Per Vendor - Food Truck	\$25.00	Per week (rates discounted for approved annual vendors)
Large Bowery	Resident	\$50.00	Half day
Large Bowery	Non-Resident	\$100.00	Half day
Small Bowery	Resident	\$25.00	Half day
Small Bowery	Non-Resident	\$50.00	Half day
Large Bowery	Resident	\$100.00	All day
Large Bowery	Non-Resident	\$200.00	All day
Small Bowery	Resident	\$50.00	All day
Small Bowery	Non-Resident	\$100.00	All day
Stage	Without Admission/Resident	\$50.00	All Day
Stage	Without Admission/Non-Resident	\$100.00	All Day
Stage	With Admission/Resident	\$100.00	All Day
Stage	With Admission/Non-Resident	\$200.00	All Day

Reservations can be made starting on the first working Monday in January
 Reservations are transferable, but not refundable

Tennis Court Reservation Fees Commercial Use \$5.00 for 90 minutes / Court

Courts available for reservation: (2) Mueller Park, (2) Five Points, (2) Golf Course, (2) Firefighters
 Reservation Seasons: Spring (May - July) & Summer (August- October), Courts are not available for reservation any other times.
 Hours available for reservations: Monday - Friday 10:30 a.m. - 6:00 p.m.

Planning Fees

Description of Fee or Charge	Fee/Charge	Comments
Annual License Fees		
New/Renewal Commercial Business License Base Fee	\$50.00	\$5 per full-time employee-and \$2 per part-time employee
Rental Unit License		\$30 per unit \$500 maximum fee
Beer/Liquor Initial Application	\$200.00	Beer License Class A, B, C, D, and Liquor License
Liquor License	\$300.00	
Beer License - Class A, B, C, & D	\$300.00	Annual fee
Beer License - Class E (Single Event)	\$200.00	One time fee per event
New/Renewal Home Occupation License	\$50.00	
Amusement Devices	\$15.00	Per device
Temporary/Seasonal License	\$25.00	Plus \$1 per day up to a maximum of \$125
Fireworks License	\$125.00	Per stand. Outdoor only: An additional \$300.00 refundable bond upon site clean-up
Ice Cream License	\$100.00	
Sexual oriented business License	\$500.00	
Sexual oriented business employee License	\$50.00	
Sidewalk Café License	\$50.00	
Land Use Development Fees		
Lot Line Adjustment	\$600.00	
Determination of Non-Compliance/Non-Conformance	\$450.00	
Home Occupation Conditional Use Permit	\$275.00	
Accessory Dwelling Unit Conditional Use Permit	\$425.00	
Accessory Dwelling Unit Permit, Internal	\$125.00	
Architectural & Site Plan Review - Non-Residential	\$1,500.00	
Architectural & Site Plan Review - Multi-family	\$1,600.00	
Single-Family Residential Site Plan Review	\$975.00	For development that requires special review.
Conditional Use Permit	\$950.00	
Variance	\$1,150.00	
Subdivision Plats/Plat Amendments/etc.	\$850.00	
Plat Re-review Fee (Subdivision/PUD/Condominium)	\$15.00	Per Plat Review (beyond first review)
Land Use Code Text Amendment	\$2,000.00	
Zoning Map Amendment	\$2,000.00	
ADA and FFHA Accomodation Review	\$475.00	
Appeal of Land Use Decision	\$2,100.00	Initial fee, see note 4 below.
Chicken License	\$5.00	
Short-Term Rental Permit	\$225.00	See note 5.
Sign Permit		See Engineering Dept. Fees (building permits).

Notes:

1. Seasonal uses must receive Administrative Committee approval and then maintain a Commercial Business License each year of operation.
2. Architectural & Site Plan Review requires a separate payment for preliminary and final.
3. Initial appeal fee is \$2,100. Once the Administrative Law Judge has taken final action the appellant shall pay half of the actual cost of the appeal. The appellant may need to pay additional cost or be reimbursed, depending on the Judge's final cost and the initial paid fee.
4. If the site already has an approved accessory dwelling unit, or is applying for one at the same time, the cost is \$100.00.

Storm Water Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments
Storm Water Fee	ERU	\$8.75	
Monthly finance charge on past due balances		1.50%	
Storm Water Impact Fee - Bountiful Code Section 6.14.102(a)			
Single Family Residential	Acre	\$2,100.00	3,828 square feet of impervious surface
Multi-Family Residential	Acre	\$2,350.00	equals one Equivalent Residential Unit (ERU)
Commercial / Retail	Acre	\$3,500.00	18% annual rate; \$10.00 minimum charge at 30 days

Notes:

Single Family -

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

Duplex -

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

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

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

Commercial -

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

Fiber Fees

Residential Customers

Transport Service Fee (assessed by UTOPIA or ISP):

250 Mbps \$27/month

1 Gbps \$31/month

10 Gbps \$60/month

Infrastructure Fee (assessed by Bountiful City):

250 Mbps \$38/month

1 Gbps \$38/month

10 Gbps \$44/month

Residential Refresh and Replacement Fee (assessed by UTOPIA or ISP):

\$8 (\$6.50 to be remitted to Bountiful City)

Non-Residential Customers

Non-residential customers shall be billed by UTOPIA via Service Providers based on its catalog of non-residential transport services to be provided under non-disclosure agreement, which is classified as a trade secret and protected from disclosure under GRAMA. UTOPIA shall remit the revenue share to the City according to the following terms:

Services within Bountiful – 50%

Point-to-Point Transport Services with one end-point within Bountiful – 25%

Multi-Point Transport Services - Pro-rata share of 50% divided by the number of locations, scaled to the relative price of the service at the corresponding locations within Bountiful

*Internet Service Providers (ISPs) will charge fees independent of Bountiful City and UTOPIA

Water Fees

Monthly Service Charges:

Low Elevation Block Rates												
Service Diameter	Base Water Use (Gallons)		Tier 1 (Gallons)		Tier 2 (Gallons)		Tier 3 (Gallons)		Tier 4 (Gallons)		Tier 5 (Gallons)	
	Base Water Rate		Rate \$/kgal		Rate \$/kgal		Rate \$/kgal		Rate \$/kgal		Rate \$/kgal	
5/8"	0-5,000	\$ 22.91	5,001-70,000	\$ 1.92	70,001-100,000	\$ 2.11	100,001-200,000	\$ 2.31	200,001-400,000	\$ 3.06	>400,001	\$ 5.10
1"	0-7,000	\$ 32.42	7,001-70,000	\$ 1.92	70,001-100,000	\$ 2.11	100,001-200,000	\$ 2.31	200,001-400,000	\$ 3.06	>400,001	\$ 5.10
1.5"	0-14,000	\$ 58.02	14,001-80,000	\$ 1.92	80,001-100,000	\$ 2.11	100,001-200,000	\$ 2.31	200,001-400,000	\$ 3.06	>400,001	\$ 5.10
2"	0-22,000	\$ 88.36	22,001-90,000	\$ 1.92	90,001-100,000	\$ 2.11	100,001-200,000	\$ 2.31	200,001-400,000	\$ 3.06	>400,001	\$ 5.10
3"	0-40,000	\$ 157.20	40,001-200,000	\$ 1.92	200,001-300,000	\$ 2.11	300,001-400,000	\$ 2.31	400,001-500,000	\$ 3.06	>500,001	\$ 5.10
4"	0-65,000	\$ 254.10	65,001-200,000	\$ 1.92	200,001-300,000	\$ 2.11	300,001-400,000	\$ 2.31	400,001-500,000	\$ 3.06	>500,001	\$ 5.10
6"	0-125,000	\$ 487.98	125,001-200,000	\$ 1.92	200,001-300,000	\$ 2.11	300,001-400,000	\$ 2.31	400,001-500,000	\$ 3.06	>500,001	\$ 5.10

High Elevation Block Rates												
Service Diameter	Base Water Use (Gallons)		Tier 1 (Gallons)		Tier 2 (Gallons)		Tier 3 (Gallons)		Tier 4 (Gallons)		Tier 5 (Gallons)	
	Base Water Rate		Rate \$/kgal		Rate \$/kgal		Rate \$/kgal		Rate \$/kgal		Rate \$/kgal	
5/8"	0-5,000	\$ 25.25	5,001-70,000	\$ 2.12	70,001-100,000	\$ 2.34	100,001-200,000	\$ 2.55	200,001-400,000	\$ 3.06	>400,001	\$ 5.10
1"	0-7,000	\$ 36.29	7,001-70,000	\$ 2.12	70,001-100,000	\$ 2.34	100,001-200,000	\$ 2.55	200,001-400,000	\$ 3.06	>400,001	\$ 5.10
1.5"	0-14,000	\$ 66.38	14,001-80,000	\$ 2.12	80,001-100,000	\$ 2.34	100,001-200,000	\$ 2.55	200,001-400,000	\$ 3.06	>400,001	\$ 5.10
2"	0-22,000	\$ 99.08	22,001-90,000	\$ 2.12	90,001-100,000	\$ 2.34	100,001-200,000	\$ 2.55	200,001-400,000	\$ 3.06	>400,001	\$ 5.10
3"	0-40,000	\$ 176.58	40,001-200,000	\$ 2.12	200,001-300,000	\$ 2.34	300,001-400,000	\$ 2.55	400,001-500,000	\$ 3.06	>500,001	\$ 5.10
4"	0-65,000	\$ 285.68	65,001-200,000	\$ 2.12	200,001-300,000	\$ 2.34	300,001-400,000	\$ 2.55	400,001-500,000	\$ 3.06	>500,001	\$ 5.10
6"	0-125,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Example: A customer with a 1" diameter service in the Low Elevation block used 10,000 gallons of water during the month.

	Gallons	Rate	Charge
Base	7,000	\$ 32.42	\$ 32.42
Tier 1	3,000	\$ 1.92	\$ 5.76
Total	10,000		\$38.18

Tier	Increase	
	Low EI	High EI
Base	2%	2%
Tier 1	2%	2%
Tier 2	2%	2%
Tier 3	2%	2%
Tier 4	2%	2%
Tier 5	2%	2%

Example: A customer with a 1" diameter service in the High Elevation block used 150,000 gallons of water during the month.

	Gallons	Rate	Charge
Base	7,000	\$ 36.29	\$ 36.29
Tier 1	63,000	\$ 2.12	\$ 133.56
Tier 2	30,000	\$ 2.34	\$ 70.20
Tier 3	50,000	\$ 2.55	\$ 127.50
Total	150,000		\$ 367.55

Water Fees (continued)

Description of Fee or Charge	Unit	Fee/Charge	Comments
Impact Fee:			
			Ref: Bountiful City Code Title 6 Chap 14
Water Supply Impact Baseline Fee	1" Equivalent Connection	\$1,300.00	
Water Storage Impact Baseline Fee	1" Equivalent Connection	\$538.00	
Total Water Development Baseline Fee	1" Equivalent Connection	\$1,838.00	For other connection sizes, see below
Equivalent Residential Connection Multipliers - Meter size: (Pressurized Irrigation Areas)			Multipliers to apply to baseline fee for other meter sizes
	Meter Size		
	5/8 x 3/4"	\$735.20	Multiplier of 0.4
	3/4"	\$1,102.80	Multiplier of 0.6
	1"	\$1,838.00	Multiplier of 1
	1 1/2"	\$3,676.00	Multiplier of 2
	2"	\$7,352.00	Multiplier of 4
	3"	\$17,644.80	Multiplier of 9.6
	4"	\$30,878.40	Multiplier of 16.8
	6"	\$67,638.40	Multiplier of 36.8
Meter size: (Non-Pressurized Irrigation Areas)			
	5/8 x 3/4"	\$1,470.40	Multiplier of 0.8
	3/4"	\$2,205.60	Multiplier of 1.2
	1"	\$3,676.00	Multiplier of 2
	1 1/2"	\$5,514.00	Multiplier of 3
	2"	\$9,190.00	Multiplier of 5
	3"	\$20,218.00	Multiplier of 11
	4"	\$33,084.00	Multiplier of 18
	6"	\$69,844.00	Multiplier of 38
Lateral/Meter Connection Fee:			
			See Bountiful City Resolution 94-10
		<u>Previous Fee</u>	<u>Current Fee</u>
Cost to install service lateral, meter setter, box and positive displacement meter of the specified size (including electronic reading apparatus)	5/8 x 3/4"	\$1,010.00	3/4", 5/8" meters no longer installed new
	3/4"	\$1,028.00	\$1,500.00
	1"	\$1,085.00	\$1,825.00
	1 1/2"	\$3,665.00	\$4,265.00
	2"	\$4,111.00	\$4,675.00
	4" & Larger or turbine meter	Consult Water Dept.	3" meters no longer installed new
	Pavement Repair	Consult Street Dept.	Consult Street Dept.

Water Fees (continued)

Description of Fee or Charge	Unit	Fee/Charge	Comments
Connect/Disconnect/Reconnect/Collection Fees:		See Bountiful City Resolution 2002-08	
All Customers			
a. Connect fee regular hours next day		\$15.00	
b. Connect fee regular hours same day		\$25.00	
c. Connect fee after hours		\$50.00	
d. Collection / disconnect fee		\$25.00	
e. Reconnect fee regular hours		\$25.00	
f. Reconnect fee after hours		\$90.00	
g. Return check fee		\$15.00	
h. Monthly finance charge on past due balances		1.50%	18% APR; \$10.00 Min Chg @ 30 days past due
i. Damaged ERT replacment		\$100.00	* ERT (Electronic Radio Transponder)
j. Meter Register and ERT replacement		\$200.00	
k. Meter Lid Adjustment and Repair		\$50.00	
Penalty Fees:			
Tampering with a meter	Per Violation	\$100.00	Plus accumulated service charges
Outside watering during prohibited hours	Per Violation	\$100.00	Other fees can apply during drought years
Equipment Rental Charges (not including operator):		Active Hourly Rate	
JD 410 B Backhoe (Compactor)		\$50.00	
JD 410 Backhoe/Loader		\$50.00	
JD 60 Mini Excavator		\$50.00	
10-Wheel Dump Truck		\$50.00	
1 Ton Flatbed Dump Truck		\$15.00	
1/2 Ton 4 x 4 Pick up Truck		\$12.00	
5500 Cab/Chassis/Utility Bed Truck		\$24.00	
Pavement Saw (Diamond Blade) + Blade Wear		\$20.00	
Jack Hammer and Compressor		\$16.00	
2" Trash Pump		\$7.50	
Wacker 845 Y Rammer Compactor		\$17.00	
Small tap machine (3/4" to 2')		\$50.00	
Large tap machine (4" to 8")		\$175.00	
Labor Rates:			
	Regular Time	Overtime	
Operator Labor	\$28.00/Hour	\$42.00/Hour	
Supervisor Labor	\$38.00/Hour	\$57.00/Hour	
Main Line Tap Installation:			
Includes stainless steel tapping sleeve, std. gate valve, labor & equipment costs			
A. Customer excavates and backfills per City req'ts:		\$1,325.00 to \$3,295.00, depending on size	Additional charges may apply; consult Water Dept.
B. Water Dept excavates and backfills		\$2,112.00 to \$4,156.00, depending on size	Additional charges may apply; consult Water Dept.
Fire Hydrant Installation:			
	Previous Fee	Current Fee	
Materials (hydrant, pipe, lugs, gravel, gaskets, bolts, etc.)	\$2,300.00	\$4,810.00	Cost subject to change depending on materials needed to complete the installation.
Labor (18 man hours)	\$440.00	\$504.00	
Equipment (backhoe, 10-wheel dump, pavement saw)	\$525.00	\$764.00	
Fire Hydrant Use:			
		Fee	
Hydrant Meter Deposit	Each	\$1,600.00	
Hydrant Valve Deposit	Each	\$500.00	
Meter or Valve Rental	First day	\$10.00	
Meter or Valve Rental	Each subsequent day	\$5.00	
Valve Only Rental	Per Day	\$3.00	
Water Consumption	Per 1,000 gallons	\$5.00	
Rental and Water Consumption If meter req't is waived	Flat fee	\$25.00	

Light & Power Fees

BOUNTIFUL CITY LIGHT & POWER
 BUDGET: FY 2025
 RATES, FEES, & DEPOSITS, and COMPARISONS

Rate Increase:	FY 2025
Effective For Usage As Of:	1.05
	7/1/2024
STANDARD RATES:	\$
RESIDENTIAL (ER):	
Monthly customer charge	14.92
Energy charge per kilowatt hour (KWH)	
Energy charge per KWH for the first 400 KWH used	0.10
Energy charge per KWH for all additional KWH used	0.13
COMMERCIAL SMALL WITH NO DEMAND (ES):	
Monthly customer charge	19.90
Energy charge per kilowatt hour (KWH)	0.14
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS (EX):	
Monthly customer charge	19.90
Demand charge per kW for each kW in excess of 15kW	11.04
Energy charge per KWH for the first 1,500 KWH	0.14
Energy charge per KWH for all additional KWH	0.08
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30kW (EC):	
Monthly customer charge	74.62
Demand charge per kW	21.33
Energy charge per KWH	0.05
TEMPORARY (50 amps or less) (ET):	
Monthly equipment rental	39.80
Monthly customer charge	19.90
Energy charge per KWH	0.14
Note: service greater than 50 amps to be billed as COMMERCIAL.	
MUNICIPAL (flat rate / unmetered - only for Bountiful City accounts) (BS):	
Monthly customer charge	19.90
Energy charge per KWH (same as Small Commercial) x # KWH used (as determined by Power Dept.)	0.14

Light & Power Fees (continued)

BOUNTIFUL CITY LIGHT & POWER
 BUDGET: FY 2025
 RATES, FEES, & DEPOSITS, and COMPARISONS

	FY 2025
Rate Increase:	1.05
Effective For Usage As Of:	7/1/2024
NET METERING RATES (NO NEW INSTALLATIONS; EXISTING CUSTOMERS ONLY):	\$
RESIDENTIAL - NET METERING (END for charges, ENRC for credits):	
Monthly customer charge	19.90
Energy charge per KWH for all net KWH used	
Energy charge per KWH for the first 400 KWH used	0.10
Energy charge per KWH for all additional KWH used	0.13
Energy credit per KWH for all surplus generation	0.08
COMMERCIAL SMALL WITH NO DEMAND - NET METERING (ESN):	
Monthly customer charge	24.87
Energy charge per KWH for all net KWH used	0.14
Energy credit per KWH for all surplus generation	0.06
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS - NET METERING (EXND for charges, EXNC for credits):	
Monthly customer charge	24.87
Demand charge per kW for each kW in excess of 15kW	11.04
Energy charge per KWH for the first 1,500 KWH used	0.14
Energy charge per KWH for all additional KWH used	0.08
Energy credit per KWH for all surplus generation	0.06
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30 KW - NET METERING (ECND for charges, ECNC for credits):	
Monthly customer charge	74.62
Demand charge per kW	21.33
Energy charge per KWH for all net KWH used	0.05
Energy credit per KWH for all surplus generation	0.04

Light & Power Fees (continued)

BOUNTIFUL CITY LIGHT & POWER
 BUDGET: FY 2025
 RATES, FEES, & DEPOSITS, and COMPARISONS

	FY 2025
Rate Increase:	1.05
Effective For Usage As Of:	7/1/2024
FEED-IN TARIFF RATES:	\$
RESIDENTIAL - FEED-IN TARIFF (ERF for charges, and ERFC for credits):	
Monthly customer charge	19.90
Energy charge per KWH for all net KWH used	
Energy charge per KWH for the first 400 KWH used	0.10
Energy charge per KWH for all additional KWH used	0.13
Energy credit 12am-12pm	0.05
Energy credit 12pm-4pm	0.08
Energy credit 4pm-12am	0.13
COMMERCIAL SMALL WITH NO DEMAND - FEED-IN TARIFF (ESF):	
Monthly customer charge	24.87
Energy charge per KWH for all net KWH used	0.14
Energy credit 12am-12pm	0.05
Energy credit 12pm-4pm	0.08
Energy credit 4pm-12am	0.13
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS - FEED-IN TARIFF (EXF for charges, EXFC for credits):	
Monthly customer charge	24.87
Demand charge per kW for each kW in excess of 15kW	11.04
Energy charge per KWH for the first 1,500 KWH used	0.14
Energy charge per KWH for all additional KWH used	0.08
Energy credit 12am-12pm	0.05
Energy credit 12pm-4pm	0.08
Energy credit 4pm-12am	0.13
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30 KW - FEED-IN TARIFF (ECF for charges, ECFC for credits):	
Monthly customer charge	74.62
Demand charge per kW	21.33
Energy charge per KWH for all net KWH used	0.05
Energy credit 12am-12pm	0.05
Energy credit 12pm-4pm	0.08
Energy credit 4pm-12am	0.13

Light & Power Fees (continued)

BOUNTIFUL CITY LIGHT & POWER
 BUDGET: FY 2025
 RATES, FEES, & DEPOSITS, and COMPARISONS

	FY 2025
Rate Increase:	1.05
Effective For Usage As Of:	7/1/2024
NET METERING HYBRID RATES (new as of 26 Oct. 2021):	\$
RESIDENTIAL - NET METERING (ENH for charges, ENHC for credits):	
Monthly customer charge	19.90
Energy charge per KWH for all net KWH used	
Energy charge per KWH for the first 400 KWH used	0.10
Energy charge per KWH for all additional KWH used	0.13
Energy credit per KWH for all surplus generation	0.05
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS - NET METERING (EXN for charges, EXHC for credits):	
Monthly customer charge	24.87
Demand charge per kW for each kW in excess of 15kW	11.04
Energy charge per KWH for the first 1,500 KWH used	0.14
Energy charge per KWH for all additional KWH used	0.08
Energy credit per KWH for all surplus generation	0.05
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30 KW - NET METERING (ECN for charges, ECHC for credits):	
Monthly customer charge	74.62
Demand charge per kW	21.33
Energy charge per KWH for all net KWH used	0.05
Energy credit per KWH for all surplus generation	0.05

Light & Power Fees (continued)

BOUNTIFUL CITY LIGHT & POWER
 BUDGET: FY 2025
 RATES, FEES, & DEPOSITS, and COMPARISONS

Rate Increase:	FY 2025
Effective For Usage As Of:	1.05
	7/1/2024
OTHER RATES (these require the approval of the Power Department):	\$
COMMERCIAL POWER FACTOR CORRECTION:	
For every 1% less than 95%	increase meter KWH 1%
COMMERCIAL SMALL SEASONAL (ES):	
Monthly customer charge	19.90
Energy charge per KWH	0.14
MOBILE HOME & HOUSE TRAILER PARK:	
Individual meters	(see Residential Service)
Master meters (existing meters only)	(see Commercial Service)
SECURITY LIGHTING:	
A. LED Standard Post Top with Pole	36.79
B. LED High Wattage Horizontal	38.45
C. LED Low Wattage Horizontal	35.14
D. LED Decorative Post Top with Pole	46.12
E. LED High Wattage Flood	38.45
F. LED Low Wattage Flood	35.14
Davit Pole - NO NEW INSTALLATIONS ACCEPTED FOR PRIVATE PROPERTY	4.94
Davit Pole w/ Base - NO NEW INSTALLATIONS ACCEPTED FOR PRIVATE PROPERTY	17.06
INDUSTRIAL CUSTOMER:	variable & contractual
Demand charge for all kW	11.99
Energy charge per KWH	0.06
Administrative Charge Flat Rate Per Month	4,148.72
CITY FRANCHISE TAX on KW and KWH Charges	0.06

Light & Power Fees (continued)

BOUNTIFUL CITY LIGHT & POWER
 BUDGET: FY 2025
 RATES, FEES, & DEPOSITS, and COMPARISONS

	FY 2025
Rate Increase:	1.05
Effective For Usage As Of:	7/1/2024
FEES:	\$
ALL CUSTOMERS:	
1.00 Connect fee regular hours next day	35.00
2.00 Connect fee regular hours same day	45.00
3.00 Connect fee after hours	100.00
4.00 Collection / disconnect fee	45.00
5.00 Reconnect fee regular hours	45.00
6.00 Reconnect fee after hours	200.00
7.00 Return check fee	15.00
8.00 Monthly finance charge on past due balances:	
Interest rate (M = Month, A = Annual) %	1.5% M, 18.0% A
Minimum charge \$	10.00
Charge @ # of days past due or more	30.00
9.00 Meter tampering fee (in addition to the expense of removing any wiring or appliances and restc	100.00
10.00 Pole cut disconnect / reconnect charges regular hours	175.00
11.00 Pole cut disconnect / reconnect charges after hours	300.00
RESIDENTIAL SERVICE:	
12.00 Beacon light fee per lamp, per month	0.35
COMMERCIAL SERVICE:	
13.00 Line extension fee: actual costs per line extension policy, as needed	actual cost per line ext. policy
SMALL SEASONAL SERVICE:	
14.00 Activate & deactivate, pay in advance (collected by Engineering Dept)	300.00
15.00 Line extension fee: actual costs per line extension policy, as needed	actual cost per line ext. policy
TEMPORARY SERVICE:	
16.00 Install & remove temporary service, pay in advance (collected by Engineering Dept)	225.00
17.00 Line extension fee: actual costs per line extension policy as needed	actual cost per line ext. policy
MOBILE HOME & HOUSE TRAILER PARK SERVICE:	
18.00 Individual meters	(see Residential Service)
19.00 Master meters (existing only)	(see Commercial Service)
POLE ATTACHMENTS:	
20.00 Per pole attachment	14.00
PHOTOVOLTAIC SERVICE:	
21.00 Connect fee (the price of the meters) (collected by Planning Dept)	525.00
METER SURGE PROTECTION - NO NEW INSTALLATIONS AS OF 01 JULY 2014:	
22.00 Inspection fee	Not Available
23.00 Installation fee	Not Available
STREET LIGHT SYSTEM CHARGE:	
24.00 Monthly charge to all Residential, Commercial, and Industrial customers	2.00
INDUSTRIAL SERVICE (Interruptable Customer):	variable & contractual

Light & Power Fees (continued)

BOUNTIFUL CITY LIGHT & POWER
 BUDGET: FY 2025
 RATES, FEES, & DEPOSITS, and COMPARISONS

	FY 2025
Rate Increase:	1.05
Effective For Usage As Of:	7/1/2024
DEPOSITS:	\$
RESIDENTIAL RENTAL CUSTOMERS:	
Deposit is required on all residential rental customers.	
Deposit for electricity only	100.00
Deposit for electricity plus other services	150.00
Deposit is refunded only at termination of service.	
RESIDENTIAL NON-RENTAL CUSTOMERS:	
Deposit is required only on residential non-rental customers with poor payment record.	
Deposit is equal to an estimated 2 month bill with a minimum of	150.00
Deposit is refunded only at termination of service.	
NON-RESIDENTIAL CUSTOMERS:	
Deposit is required on all non-residential customers including Seasonal and Temporary.	
Deposit is equal to an estimated 2 month bill with a minimum of	250.00
Deposit is refunded only at termination of service.	
MOBILE HOME & HOUSE TRAILER PARK SERVICE:	
Individual meters	(see Residential Service)
Master meters (existing only)	(see Commercial Service)
INDUSTRIAL CUSTOMER (Interruptable Customer):	variable & contractual

Golf Fees

				FY2025
Description of Fee or Charge	Unit	Fee/Charge	Comments	
Green Fees:				
Week day rate (Mon - Thurs)	9 holes	\$18.00	effective Mon-Thurs and after 2:00 Fri-Sun	
Week day rate (Mon - Thurs)	18 holes	\$36.00	effective Mon-Thurs and after 2:00 Fri-Sun	
Weekend rate (Fri - Sun)	9 holes	\$21.00	effective before 2:00 Fri-Sun	
Weekend rate (Fri - Sun)	18 holes	\$42.00	effective before 2:00 Fri-Sun	
Junior (17 years and younger)	9 holes	\$12.00	Valid Mon-Thurs (Fri - Sun after 2:00 pm)	
Junior (17 years and younger)	18 holes	\$24.00	Valid Mon-Thurs (Fri - Sun after 2:00 pm)	
Cart Fees:				
Regular	9 holes	\$10.00		
Regular	18 holes	\$20.00		
Rentals:				
Golf Clubs (Standard)	9 holes	\$10.00		
Golf Clubs (Standard)	18 holes	\$15.00		
Golf Clubs (High-end)	9 holes	\$25.00		
Golf Clubs (High-end)	18 holes	\$40.00		
Pull Carts	9 holes	\$5.00		
	18 holes	\$10.00		

Note: Staff may adjust weekend green fee rates, as needed, to accommodate for demand, temperatures, and maintenance or seasonal conditions.

Note: An 8% fee will be charged for refunds to cover credit card fees we incur from both the booking and refunds.

Note: FY2025 Fees are effective March 26, 2024

Landfill Department Fees

Fee or Charge Description	Unit	Fee/Charge	Minimum	Comments
** No Hazardous Waste Accepted **				
Residential:				
Cars	Load	\$5.00		
Pick up Truck	Load	\$5.00		Standard 6' x 8' bed
Small Trailer	Load	\$5.00		
Large Trailer	Load	\$10.00		Equivalent to 2 standard 6' x 8' bed loads
Large Trucks	Load	\$15.00		Over standard 6' x 8' bed
Mattress or Box Springs	Each	\$15.00		
Refrigerator Disposal	Each	\$20.00		
Commercial:				
Clean Dirt	Ton	\$25.00		Clean Fill/Cover
Mixed Waste	Ton	\$40.00		Commercial haulers, business, construction related waste, concrete or site preparation.
	Minimum	\$20.00		
Green Waste	Ton	\$15.00		Professional Tree and Landscapers
	Minimum	\$15.00		
Compost and Wood Chips:				
Compost - unscreened	Ton	\$25.00		
Compost - screened	Ton	\$35.00		
Wood Chips	Ton	\$25.00		

NOTES:

Unacceptable items include -

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

Hours of operation -

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

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

Refuse Collection & Recycling Department Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments
Monthly			
Residential	Base Charge	\$8.00	First garbage can
Residential	Base Charge	\$8.00	Each additional can
Commercial 1.5 cy	Base Charge	\$50.00	Dumpster (picked up one time per week)
Commercial 1.5 cy	Base Charge	\$50.00	Each additional weekly pickup of dumpster
Commercial	Base Charge	\$8.00	First garbage can
Commercial	Base Charge	\$8.00	Each additional can
Multi-Unit Residential	Base Charge	\$8.00	One unit -- One can
Multi-Unit Residential	Base Charge	\$16.00	Two units -- Two cans
Multi-Unit Residential	Base Charge	\$24.00	Three units -- Three Cans
Multi-Unit Residential	Base Charge	\$32.00	Four units -- Four Cans
Multi-Unit Residential	Base Charge	\$40.00	Five units -- Five Cans (may request private service)
Multi-Unit Residential	Base Charge	\$48.00	Six units -- Six Cans (may request private service)
Multi-Unit Residential	Base Charge	\$56.00	Seven units -- Seven Cans (may request private service)
Multi-Unit Residential	Base Charge	N/A	Eight units and over must obtain private service
Multi-Unit Residential	Base Charge	\$8.00	Each additional can
Replacement Can Fee	Per Can	\$85.00	Replace damaged or lost cans by Residents
Monthly finance charge on past due balances		1.50%	18% annual rate; \$10.00 minimum charge at 30 days or more past due
Monthly curbside recycling charge		\$4.00	First recycle can
Monthly curbside recycling charge		\$4.00	Each additional can
Replacement Can Fee	Per Can	\$85.00	Replace damaged or lost cans by Residents

Cemetery Fees

Burial Spaces:

Residents -

One to Two Spaces	Each	\$750.00	At Time of Need. Includes \$275 perpetual care fee
Double Depth (First and Second Burials)	Each	\$950.00	At Time of Need. Includes \$375 perpetual care fee
Infant Burial Space	Each	\$300.00	Includes \$150 perpetual care fee
Raised Marker Fee	Each	\$200.00	Minimum of 2 spaces (side by side) for raised headstone.
Flat Marker Fee	Each	\$100.00	

Non-Residents -

One Space	Each	\$2,750.00	At Time of Need Only, 2 plots maximum. Next available spaces or infill plots. Location determined by Cemetery Superintendent. Includes \$1,000 perpetual care fee. (Side by side plots only.)
Double Depth (First and Second Burials)	Each	\$3,750.00	At Time of Need Only, 2 plots maximum. Next available spaces or infill plots. Location determined by Cemetery Superintendent. Includes \$1,575 perpetual care fee. (Side by side plots only.)
Infant Burial Space	Each	\$600.00	At Time of Need Only. Next available space or infill plot. Location determined by Cemetery Superintendent. Includes \$300 perpetual care fee.
Raised Marker Fee	Each	\$200.00	Minimum of 2 spaces (side by side) for raised headstone.
Flat Marker Fee	Each	\$100.00	No raised headstone permitted.

Grave Opening Fees:

Residents -

Adult (opening and closing)	Each	\$900.00	
Double Depth (First and Second Burials)	Each	\$1,150.00	No removal of first burial permitted.
Infant Grave Opening	Each	\$300.00	
Disinterment	Each	\$3,000.00	No disinterments permitted for double depth spaces.
Infant Disinterment	Each	\$400.00	

Non-Residents -

Adult (opening and closing)	Each	\$2,200.00	
Double Depth (First and Second Burials)	Each	\$2,300.00	No removal of first burial permitted.
Infant Grave Opening	Each	\$300.00	
Disinterment	Each	\$3,000.00	No disinterments permitted for double depth spaces.
Infant Disinterment	Each	\$400.00	

Cemetery Fees (continued)

		FY2025		
Description of Fees	Unit	Fee		Comments (FY2025)
Urn Burial Fees:				
Residents -				
Urn Burial Space - In-ground	Each	\$300.00		
Urn Grave Opening/Closing - In-ground	Each	\$200.00		
Urn Niche Space - Columbarium	Each	\$550.00	Bottom Level	Opening/Closing, Perpetual Care, and Basic Engraving fees (name and dates) are included. Overtime, weekend, and Holiday charges apply.
- Companion	Each	\$1,300.00	Bottom Level	
	Each	\$650.00	2nd Level	
- Companion	Each	\$1,500.00	2nd Level	
	Each	\$750.00	3rd Level	
- Companion	Each	\$1,700.00	3rd Level	
	Each	\$850.00	4th Level	
- Companion	Each	\$1,900.00	4th Level	
	Each	\$750.00	5th Level	
- Companion	Each	\$1,700.00	5th Level	
	Each	\$650.00	Top Level	
- Companion	Each	\$1,500.00	Top Level	
Natural Boulder Niche - Single	Each	\$600.00		Opening/Closing, Perpetual Care, and Basic Engraving fees (name and dates) are included. Overtime, weekend, and Holiday charges apply.
- Companion	Each	\$1,000.00		
Granite Urn Niche - Single	Each	\$800.00		Opening/Closing, Perpetual Care, and Basic Engraving fees (name and dates) are included. Overtime, weekend, and Holiday charges apply.
- Companion	Each	\$1,200.00		
Bench Niche - Single	Each	\$1,800.00		Opening/Closing, Perpetual Care, and Basic Engraving fees (name and dates) are included. Overtime, weekend, and Holiday charges apply.
- Companion	Each	\$3,400.00		
Non-Residents -				
Urn Burial Space - In-ground	Each	\$400.00		
Urn Grave Opening/Closing - In-ground	Each	\$300.00		
Urn Niche Space - Columbarium	Each	\$700.00	Bottom Level	Opening/Closing, Perpetual Care, and Basic Engraving fees (name and dates) are included. Overtime, weekend, and Holiday charges apply.
- Companion	Each	\$1,600.00	Bottom Level	
	Each	\$800.00	2nd Level	
- Companion	Each	\$1,800.00	2nd Level	
	Each	\$900.00	3rd Level	
- Companion	Each	\$2,000.00	3rd Level	
	Each	\$1,000.00	4th Level	
- Companion	Each	\$2,200.00	4th Level	
	Each	\$900.00	5th Level	
- Companion	Each	\$2,000.00	5th Level	
	Each	\$800.00	Top Level	
- Companion	Each	\$1,800.00	Top Level	
Natural Boulder Niche - Single	Each	\$1,200.00		Opening/Closing, Perpetual Care, and Basic Engraving fees (name and dates) are included. Overtime, weekend, and Holiday charges apply.
- Companion	Each	\$1,600.00		
Granite Urn Niche - Single	Each	\$1,600.00		Opening/Closing, Perpetual Care, and Basic Engraving fees (name and dates) are included. Overtime, weekend, and Holiday charges apply.
- Companion	Each	\$2,000.00		
Bench Niche - Single	Each	\$2,400.00		Opening/Closing, Perpetual Care, and Basic Engraving fees (name and dates) are included. Overtime, weekend, and Holiday charges apply.
- Companion	Each	\$4,000.00		

Cemetery Fees (continued)

Description of Fees	Unit	FY2025 Fee	Comments (FY2025)
Other Fees:			
Residents -			
Title Transfer Fee (Plots purchased before May 9, 2023)	Each	\$200.00	Same Burial Plot
Title Transfer Fee (Plots purchased after May 9, 2023)	Each	\$500.00	Same Burial Plot
Plot Location Transfer Fee	Each	\$300.00	To new Burial Plot
Convert Single Plot to Double Plot	Each	\$200.00	For new purchases only. Resident Only.
Pre-Need Plot Purchase Fee	Each	\$250.00	In addition to burial plot fee.
Non-Residents -			
Title Transfer Fee	Each	\$200.00	Same Burial Plot
Overtime Fees:			
<i>Apply to Saturdays, Legal Holidays & after 4 p.m.</i>			
Saturday 1-Time Charge - Overtime charges apply starting 3:01 p.m.	Each	\$800.00	
Residents -			
Overtime Charge Each hour after 3:00 (Note: First hour starts at 3:01 p.m., Second hour starts at 4:01, etc)	Per Hour	\$400.00	
Non-Residents -			
Overtime Charge Each hour after 3:00 (Note: First hour starts at 3:01 p.m., Second hour starts at 4:01, etc)	Per Hour	\$400.00	

Provide 2 business days advanced notice to Cemetery for burials. See: "Funeral Service Notice Policy".

City of Bountiful, Utah

FY2024-2025 Operating & Capital Budget

Final Adopted Budget

Long-Term Capital Plan:

- Capital Plan Summary
- Legislative Department
- Finance Department
- Government Buildings Department
- Police Department
- Streets Department
- Engineering Department
- Parks Department
- Trails Department
- Storm Water Fund
- Water Fund
- Light & Power Fund
- Golf Fund
- Landfill Fund
- Sanitation Fund
- Cemetery Fund
- Computer Replacement Fund
- Redevelopment Agency (RDA) Fund
- Recreation Arts & Parks (RAP) Tax Fund



Long-Term Capital Plan Overall Summary

	Fiscal Years							Total
	Ending June 30,							All
Department Name	2025	2026	2027	2028	2029	2030-2034	Future	Fiscal Years
Governmental Fund Departments (Capital Improvement Fund):								
Legislative	2,290,000	0	0	0	0	0	0	2,290,000
Information Technology	220,000	30,000	30,000	20,000	0	90,000	0	390,000
Finance	0	24,000	6,000	0	0	0	0	30,000
Buildings	70,000	0	0	0	0	70,000	70,000	210,000
Police	792,230	360,000	374,000	332,000	349,000	2,000,000	3,850,000	8,057,230
Streets	2,176,000	2,418,000	1,970,000	1,386,000	1,289,000	6,749,000	17,812,000	33,800,000
Engineering	0	48,000	0	0	0	112,000	50,000	210,000
Parks	70,000	70,000	70,000	70,000	50,000	145,000	165,000	640,000
Trails	545,000	0	0	0	0	0	0	545,000
Total Governmental Fund Departments (Capital Improvement Fund)	6,163,230	2,950,000	2,450,000	1,808,000	1,688,000	9,166,000	21,947,000	46,172,230
Enterprise Fund Departments:								
Recycling	380,000	0	0	405,000	45,000	413,000	510,000	1,753,000
Storm Water	1,175,000	1,795,000	1,145,000	1,290,000	1,275,000	2,906,000	2,460,000	12,046,000
Fiber	20,444,400	10,924,498	0	0	0	502,680	141,440	32,013,018
Water	3,180,000	4,585,000	1,635,000	1,885,000	3,650,000	14,895,000	14,460,000	44,290,000
Light and Power	5,450,000	4,585,000	1,190,000	3,915,000	3,000,000	24,005,000	0	42,145,000
Golf Course	95,000	110,000	65,000	95,000	100,000	184,000	449,000	1,098,000
Landfill	1,395,000	668,000	1,500,000	925,000	980,000	2,433,000	3,990,000	11,891,000
Refuse Collection	380,000	393,000	395,000	400,000	180,000	2,180,000	2,060,000	5,988,000
Cemetery	45,000	0	55,000	195,000	225,000	736,000	811,000	2,067,000
Total Enterprise Fund Departments	32,164,400	23,060,498	5,985,000	8,705,000	9,410,000	47,841,680	24,371,440	151,538,018
5								
Internal Service Fund & Special Revenue Fund Departments:								
Computer Replacement	196,300	197,000	206,000	216,000	223,000	224,000	224,000	1,486,300
Redevelopment Agency	1,575,000	0	100,000	0	2,500,000	0	0	4,175,000
RAP Tax	245,000	6,850,000	0	0	0	0	0	7,095,000
Total Internal Service Fund Departments	2,016,300	7,047,000	306,000	216,000	2,723,000	224,000	224,000	12,756,300
GRAND TOTAL OF PLANNED EXPENDITURES & EXPENSES								
	40,343,930	33,057,498	8,741,000	10,729,000	13,821,000	57,231,680	46,542,440	210,466,548
Funding to accomplish these capital improvement plans is projected to be derived from the following sources:								
Department	Anticipated Revenue Sources							
Governmental Fund departments	Sales taxes, interest earnings, inter-city/reserve transfers, general obligation bond debt, and RDA reserve transfers							
Storm Water department	Storm water fees, interest earnings and inter-city/reserve transfers							
Fiber department	Fiber fees, interest earnings, issuance of sales tax revenue backed debt							
Water department	Water sales, interest earnings and reserve transfers and issuance of revenue bond debt							
Light and Power department	Electricity sales, interest earnings, reserve transfers and issuance of revenue bond debt							
Golf Course	Admissions and greens fees, interest earnings and inter-city/reserve transfers							
Landfill and Sanitation	Fees, charges, interest earnings and reserve transfers							
Cemetery	Fees, charges, interest earnings and reserve transfers							
Computer Replacement	Inter-City charges and reserve transfers							
Redevelopment Agency	Property Tax Increment, interest earnings and reserve transfers							
RAP Tax	Recreation, Arts and Parks Tax							
Plan assumes an annual inflation adjustment (as determined by each submitting department)								

Legislative Department

1 Legislative	2	3 Project Name	4 Budget Category	Fiscal Years							Total	1
				Ending June 30,								
3	4	5	6	2025	2026	2027	2028	2029	2030-2034	Future	8	9
5	6	1% for Public Art	Improv-PublicArt-1%CapProject	130,000							130,000	5
6	7	Contingency	Contingency	150,000							150,000	6
7	8	Removal of Temporary Skate Park	Improvements Other Than Buildings	10,000							10,000	7
8	9	Transfer of ARPA Funds - Millcreek Reservoir	Transfer to Other Funds	2,000,000							2,000,000	8
9		Totals		2,290,000	0	0	0	0	0	0	2,290,000	9

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
1% for Public Art	1% of new capital construction projects is allocated for art in public places.	\$0
Contingency	\$150,000 for unanticipated capital needs such as equipment replacement, land purchase, or related.	\$0
Removal of Temp. Skate Park	\$10,000 allocated to remove the temporary skate park located at Tolman (Rocket) Park.	\$0
Transfer of ARPA funds to Water Department	\$2,000.000 transfer of ARPA funds previously recorded in the Capital Projects Fund to be used for the Millcreek Reservoir project.	\$0

Information Technology Department

1	Information Technology		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Description	Budget Category	2025	2026	2027	2028	2029	2030-2034	Future	Fiscal Years	3
4											4
5	Infrastructure & Security Upgrades	Machinery & Equipment		\$20,000	\$20,000	\$20,000		\$60,000		120,000	5
6	Server and Storage upgrade	Machinery & Equipment	150,000	10,000						160,000	6
7	Software License Compliance	Machinery & Equipment			10,000			30,000		40,000	7
8	Replacement	Machinery & Equipment	70,000							70,000	8
9											9
10	Totals		220,000	30,000	30,000	20,000	0	90,000	0	390,000	10

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Network, Security and Monitoring Equipment	We have budgeted to replace our S2 Access Control System. This is the security system that allows access to City Hall and Public Safety Building. We recently repaired failed equipment, only to find out that the S2 equipment is no longer being developed and has no redundancies.	We removed these amounts in a temporary attempt to distribute I.T. hardware costs to all departments. We are currently working to establish those figures more accurately.
Server and Storage Upgrade	We are evaluating replacing our current virtual server and storage equipment with a hyper-converged solution. This hardware combines servers and storage into a single solution.	This is in the same category as the description above. These amounts were removed to distribute all costs to departments.

Finance Department

		Fiscal Years							Total	
		Ending June 30,							All	
Project Name	Budget Category	2025	2026	2027	2028	2029	2030-2034	Future	Fiscal Years	
4										
5	Copier Replacement	Machinery & Equipment	-	24,000	-	-	-	-	24,000	
6	Folder/Inserter Replacement	Machinery & Equipment	-	-	6,000	-	-	-	6,000	
7	Totals		0	24,000	6,000	0	0	0	30,000	

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Ricoh Copier Replacement	This piece of equipment was initially expected to last approximately eight to nine years of continuous use. The Ricoh copier was purchased in fiscal year 2016 and has functioned very well for these eight fiscal years. Recently a serviceman mentioned our machine should last at least two more years, so it is anticipated that replacement will be needed in fiscal 2026. There would be no increase to the ongoing operating budget as the current operating budget includes maintenance on the existing machine.	\$0
Folder/Inserter Replacement	It is estimated that in fiscal year 2027 the current folder/inserter machine used by Finance, HR, and Planning for their mailings will need to be replaced. This would be a seven-year replacement cycle for this machine. There would be no increase to the ongoing operating budget as the current operating budget includes maintenance on the existing machine.	\$0

Government Buildings Department

1	Government Buildings	Fiscal Years								Total	1	
2		Ending June 30,								All	2	
3	Project Name	Budget Category	2025	2026	2027	2028	2029	2030-2034	Future	Fiscal Years	3	
4												4
5											0	5
6	Truck with Utility Bed	Machinery and Equipment	70,000					70,000	70,000		210,000	6
7	Totals		70,000	0	0	0	0	70,000	70,000		210,000	7

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Truck with Utility Bed	FY2025 and FY2030-2034. This is the primary means of transportation, tool inventory, and equipment hauling for the full time Government Buildings Supervisor. In the winter it is used to assist the Parks Department with snow removal responsibilities. Because of its heavy use, we are scheduled to replace this truck with utility bed every 8-10 years. With the limited supply of vehicles and the current economic conditions, the vehicle condition will be evaluated yearly, and the replacement schedule adjusted as necessary.	\$0

Police Department

1	Police		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2025	2026	2027	2028	2029	2030-2034	Future	Fiscal Years	3
4											4
5	Police Vehicles	Machinery & Equipment	368,316	270,000	282,000	282,000	294,000	1,470,000	1,470,000	4,436,316	5
6	Motorcycles	Machinery & Equipment		30,000				35,000	70,000	135,000	6
7	SWAT Vehicle Upgrade	Machinery & Equipment			32,000					32,000	7
8	Dispatch Consoles	Machinery & Equipment	100,000						100,000	200,000	8
9	Radio-Portable	Machinery & Equipment							200,000	200,000	9
10	Radio-Mobile	Machinery & Equipment						270,000		270,000	10
11	Dispatch Radio Transmitters	Machinery & Equipment							100,000	100,000	11
12	Eventide Recorder	Machinery & Equipment						45,000		45,000	12
13	Telephone System	Machinery & Equipment						100,000		100,000	13
14	Cooling Tower	Machinery & Equipment			60,000					60,000	14
15	HVAC	Machinery & Equipment	20,000						200,000	220,000	15
16	Boiler	Machinery & Equipment		60,000						60,000	16
17	Water Heater	Machinery & Equipment	20,000							20,000	17
18	Tasers	Machinery & Equipment					55,000			55,000	18
19	Restroom Remodel	Building	183,914							183,914	19
20	Public Safety Building Security	Building							40,000	40,000	20
21	Building Paint	Building							35,000	35,000	21
22	Carpet	Building							70,000	70,000	22
23	Building Stucco	Building							90,000	90,000	23
24	UPS System	Building						50,000		50,000	24
25	Gun Range	Building				50,000				50,000	25
26	Building Roof	Building						30,000		30,000	26
27	Emergency Operations	Building							75,000	75,000	27
28	Dispatch Remodel	Building	100,000						700,000	800,000	28
29	CAD/RMS	Software							700,000	700,000	29
30	Totals		792,230	360,000	374,000	332,000	349,000	2,000,000	3,850,000	8,057,230	30

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Police Vehicles	The department currently replaces up to six vehicles per year based on criteria of 5 years of service and approximately 100,000 miles.	\$0
Motorcycles	The fleet currently has two BMW motorcycles. Based on past mileage and repairs, replacement of these motorcycles will be needed in 2026 and 2031.	\$0
SWAT Vehicle	Funds will be needed to update and maintain electronic equipment, computers, generator, etc.	\$0
Dispatch Consoles	With the addition of dispatch services for Kaysville and Farmington we will need to buy 4 new consoles. Current consoles were recently replaced in the Public Safety Building. We anticipate they will need to be replaced in FY2034.	\$0
Radios Portable and Mobile	Portable radios were purchased in 2023 and will need to be replaced in future years. Mobile radios were purchased in 2019 and we anticipate we will need to be replaced them in 2034.	\$0
Eventide Recorder	The Eventide system records all radio and phone traffic that originates through dispatch. This is a valuable piece of equipment that allows playback of radio traffic for quality assurance, lawsuits/complaints, and dispatch playback. This was purchased in 2018 and we anticipate it being replaced in 2030.	\$0
Telephone Equipment	The dispatch phone system was purchased in 2013. The system will need to be replaced/upgraded in 2030.	\$0
Cooling Tower	This cooling tower was installed in 2022 and may need to be upgraded in 2027.	\$0

HVAC	The HVAC was upgraded in 2022. The controllers were replaced in 2023. Replacement is scheduled in future years. The water control and air handlers are needing replacement in FY2025.	\$0
Boiler	The current boiler system was installed with the original building in 1997. A new cone was installed in 2015 to extend the life of the boiler. A new boiler system is anticipated in 2026.	\$0
Water Heater	The current water heater was replaced in 2014. We anticipate the water heater will need to be replaced in 2025.	\$0
Tasers	Police tasers were replaced in 2021. Due to past experience it is anticipated that they will need to be replaced in 2029.	\$0
Public Safety Building and Security	The security camera system and door locking devices for building security were recently replaced. Due to technology and use it is anticipated it will need to be replaced in future years.	\$0
Building Paint	The building was painted in 2019. In order to keep the building presentable we would anticipate new paint in future years.	\$0
Carpet	The building was re-carpeted in 2019. In order to keep the building presentable we would anticipate new carpet in future years.	\$0
Building Stucco	The building was re-stuccoed in 2018. In order to keep the building presentable we would anticipate new stucco in future years.	\$0
UPS System	The UPS system provides backup power for the dispatch communication equipment in a power outage. The UPS system was replaced in 2023. The life span is 10-15 years.	\$0

Bountiful Gun Range	Maintaining the gun range has been covered with donations, partnerships, grants and police department funds. We are committed to continuing to find partnerships and grants when possible. There are future capital funds allocated in 2028 for some repairs.	\$0
Building Roof	In 2015 the roof to the Public Safety Building was replaced. We anticipate the roof being replaced in 2031.	\$0
Emergency Operations Center	Upgrades to the EOC took place in 2024. Upgrades will be needed in future years.	\$0
Dispatch Remodel	Anticipating providing dispatch services for Kaysville and Farmington there will need to be a remodel of the dispatch center to provide room for more consoles.	\$0
CAD/RMS	The software used by dispatch and by officers was replaced in FY2023. It is anticipated that funds will be needed in future years for updates.	\$0

Streets Department

1	Streets		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2025	2026	2027	2028	2029	2030-2034	Future	Fiscal Years	3
4											4
5	Trucks and Overlay Equipment	Machinery & Equipment	786,000	798,000	1,015,000	584,000	729,000	3,656,000	3,222,000	10,790,000	5
6	Brine prewet system tanks and shelter	Improvements Other than Buildings	265,000							265,000	6
7	300 South - 400 East to Main Street	Road Reconstruction	300,000							300,000	7
8	Davis Blvd. Bridge repairs	Road Reconstruction	100,000	350,000						450,000	8
9	200 East - 500 South to 300 North	Road Reconstruction	725,000							725,000	9
10	800 East - 400 North to 500 South	Road Reconstruction		970,000						970,000	10
11	Sidewalk sliding 1600 East 1800 South	Road Reconstruction		300,000						300,000	11
12	1650 South - Orchard Dr to 1600 South	Road Reconstruction			290,000					290,000	12
13	400 South - Main Street to 200 West	Road Reconstruction			385,000					385,000	13
14	300 East - Center to 300 North	Road Reconstruction			280,000					280,000	14
15	400 North - 400 East to 1300 East	Road Reconstruction				802,000				802,000	15
16	Center Street 200 West to 500 West	Road Reconstruction					560,000			560,000	16
17	1200 South - 100 East to Main Street	Road Reconstruction						475,000		475,000	17
18	1000 North - 200 West to Main Street	Road Reconstruction						1,893,000		1,893,000	18
19	200 West - 1600 North to Centerville	Road Reconstruction						450,000		450,000	19
20	1050 South - Main Street to 200 West	Road Reconstruction						275,000		275,000	20
21	1300 East - 300 South to 250 North	Road Reconstruction							965,000	965,000	21
22	Center Street - 400 East to 100 East	Road Reconstruction							650,000	650,000	22
23	300 West - 3100 South to Orchard Drive	Road Reconstruction							525,000	525,000	23
24	Davis Blvd. Bridge Replacement	Road Reconstruction							12,000,000	12,000,000	24
25	1500 South and Orchard Dr	Traffic Signals							225,000	225,000	25
26	Davis Blvd. and 1800 South	Traffic Signals							225,000	225,000	26
27	Totals		2,176,000	2,418,000	1,970,000	1,386,000	1,289,000	6,749,000	17,812,000	33,800,000	27

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Equipment Replacement	FY 25 Replace 2 Plow truck, Backhoe.	None Planned
Brine Plant and tanks	FY 25 Brine plant to pre-wet Salt for snow removal	None Planned
300 South - 400 East to 200 West	FY 24-25 Rebuild Road	None Planned

200 East - 500 South to 300 North	FY 25 Rebuild Road	None Planned
Davis Blvd. Bridge repairs	FY 25-26 Repairs to Bridge to prolong replacement date	None Planned
Sidewalk Slipping repair 1600 East 1800 South +1	FY 26 Rebuild Road	None Planned
800 East - 500 South to 400 North	FY 26 Rebuild Road	None Planned
1650 South Orchard Dr to 1600 South	FY 27 Rebuild Road	None Planned
300 East - Center Street to 300 North	FY 27 Rebuild Road	None Planned
400 North -- 400 East to 800 East	FY 28 Rebuild Road	None Planned
400 North -- 800 East to 1300 East	FY 29 Rebuild Road	None Planned

Engineering Department

1	Engineering	Fiscal Years							Total	1	
2		Ending June 30,							All	2	
3	Project Name	Budget Category	2025	2026	2027	2028	2029	2030-2034	Future	Fiscal Years	3
4											4
5	Multi-function copier	Machinery & Equipment						12,000		12,000	5
6	Large Format Copier/Plotter	Machinery & Equipment						25,000		25,000	6
7	GPS Survey Equipment Replacement	Machinery & Equipment						25,000		25,000	7
8	Replace 1996 Jeep Cherokee	Machinery & Equipment		48,000						48,000	8
9	Replace 2006 Chev 1/2 ton Pickup	Machinery & Equipment						50,000		50,000	9
10	Replace 2018 Ford F150	Machinery & Equipment							50,000	50,000	10
11	Emerg. Generators (Gen Fund.)	Machinery & Equipment	0						0	0	11
12	Totals		0	48,000	0	0	0	112,000	50,000	210,000	12

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Multi Function Copier	This machine is shared by the Engineering and Planning Departments. The current machine scheduled for replacement in FY2024 was purchased in April 2015 for approx. \$9,000.00 NEXT PURCHASE EXPECTED Approx. FY34.	None
Large Format Copier/Plotter	This machine is used to scan and print construction drawings. The current Canon ColorWave 3600 machine was purchased in March 2021 for \$18,500. NEXT PURCHASE EXPECTED Approx. FY31.	None
GPS Survey Equipment	This equipment is used by the Engineering Dept. for construction surveys and property surveys. The TopCon HIPER HR equipment was purchased in 2023 for \$19,979. NEXT PURCHASE EXPECTED Approx. FY34	None
Vehicle Replacement	Vehicles are used to the maximum possible lifespan and replaced when necessary. The 1996 Jeep Cherokee is near the end of serviceability and is the next vehicle scheduled for replacement. The condition of other vehicles will be evaluated annually and scheduled for replacement as the condition dictates. NEXT PURCHASE EXPECTED Approx. FY26	None
Emergency Generator Project	No future purchases anticipated.	

Parks Department

1	Parks		Fiscal Years							Total	1	
2			Ending June 30,							All	2	
3	Project Name	Budget Category	2025	2026	2027	2028	2029	2030-2034	Future	Fiscal Years	3	
4											4	
5	Small Mower	Machinery & Equipment		25,000				25,000	25,000	50,000	125,000	5
6	Crew Work Trucks	Machinery & Equipment		45,000	45,000				45,000	45,000	180,000	6
7	1 ton Truck with dump bed, plow and salter	Machinery & Equipment	70,000			70,000				70,000	210,000	7
8	Sweeper	Machinery & Equipment						75,000			75,000	8
9	Greenhouse Panels	Buildings			25,000						25,000	9
10	New gate at Shop	Improvements Other Than Buildings						25,000			25,000	10
11	Irrigation Controllers - Upgrade	Improvements Other Than Buildings	RAP Project								0	11
12											0	12
13	Totals		70,000	70,000	70,000	70,000	50,000	145,000	165,000	640,000	13	

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
One-ton Truck with dump bed, plow and salter	FY2025, FY2028 - This is to replace our oldest one ton in a fleet of three. These trucks are heavily used throughout the year and are our primary vehicle used for hauling soil, rock, plant materials, sod, playground mulch, trash, and our heavier equipment. They are also used heavily in the winter for our snow removal assignments.	\$0
Small Mower	FY2025, FY2029 - We currently have 6 small riding mowers in our fleet and are in the process of replacing our oldest mowers. Our mowers are in operation all day, every day through-out the summer, and are the main pieces of equipment used in our daily maintenance operations.	\$0
Crew Work Truck	FY2026-FY2027 - These are pick-up trucks used on a daily basis to perform maintenance operations the parks department is tasked to complete. We currently run five crews of five employees each, (1 full time park crew lead and 3-5 seasonal employees). It is necessary to have trucks that are safe, able to handle the crew size, tools and equipment, and extensive use. We replace our work trucks based on at least 5 years of service, high mileage or age of truck, and/or a history of maintenance issues.	\$0
Greenhouse Panels	FY2027 - It is recommended by industry standards and best management practices to replace greenhouse panels every 15-20 years. Currently the panels on our greenhouses are about 30 years old.	\$0

New Gate at Shop	FY2029 - This is a block wall modification with new controlled access gate to allow us to utilize the space, as an equipment/supply storage area, on the south end of the Greenhouses which will help alleviate congestion in the Streets/Parks/Water shop yard.	\$250
Sweeper	Future - This is to replace our current sweeper. We use this piece of equipment to pick up leaves, tree debris, turf cores from aerating, and other general park maintenance tasks. With our current equipment maintenance program and having rebuilt the motor in 2018, we estimate having to replace this piece of equipment in 2024.	\$1,000

Trails Department

1 Trails	Fiscal Years								Total	1
2	Ending June 30,								All	2
3 Project Name	Budget Category	2025	2026	2027	2028	2029	2030-2034	Future	Fiscal Years	3
4										4
5										0
6 Trails Master Plan Projects	Improvements Other than Buildings	500,000								500,000
7 Eggett Connect to Holbrook Trailhead	Improvements Other than Buildings	45,000								45,000
8										0
9 Totals		545,000	0	0	0	0	0	0		545,000

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Trails Master Plan Projects	FY2025 - \$500,000 various projects identified in the Trails Master Plan and funded by a voter-approved General Obligation Bond	\$4,000
Lower Ward Canyon Trail	FY2025 - \$45,000 for a trail connection between Eggett Park and Holbrook/Sessions Trailhead	\$250

Storm Water Fund

1	Storm Water	Fiscal Years								Total	1
		Ending June 30,									
3	Project Name	Budget Category	2025	2026	2027	2028	2029	2030-2034	Future	Fiscal Years	3
4	Trucks, Sweepers, Flusher	Machinery & Equipment	0	395,000	295,000	415,000	0	1,671,000	800,000	3,576,000	4
5	Main Street -- 1350 North to 1600 North	Storm Drain Construction	525,000							525,000	5
6	San Simeon Way -- 750 East to 2150 South redirect	Storm Drain Construction	650,000							650,000	6
7	1300 East -- Vineyard to Stone Creek up grade	Storm Drain Construction		550,000						550,000	7
8	300 South -- 1300 East to Barton Creek	Storm Drain Construction		850,000						850,000	8
9	Dry Creek Channel upgrade -1100 East up	Storm Drain Construction			250,000					250,000	9
10	Spring -- Bountiful Blvd 1350 South to 1450 South	Storm Drain Construction			150,000					150,000	10
11	Outlets to Mill Creek rebuild - Davis to Btfl Blvd	Storm Drain Construction			450,000					450,000	11
12	Ashley Detention Basin Rebuild	Storm Drain Construction				350,000				350,000	12
13	400 North -- 400 East to 600 East	Storm Drain Construction				525,000				525,000	13
14	H S Runoff -- Orchard Dr 629 South to Mill Creek	Storm Drain Construction					550,000			550,000	14
15	400 North -- 650 East to 1100 East	Storm Drain Construction					725,000			725,000	15
16	Medford Pond Rebuild	Storm Drain Construction						175,000		175,000	16
17	P L Runoff -- Davis Blvd 2505 South to Lewis Park	Storm Drain Construction						310,000		310,000	17
18	City shop drain -- 300 West to Mill Creek	Storm Drain Construction						325,000		325,000	18
19	Deborah Dr -- 1125 East to 900 East	Storm Drain Construction						425,000		425,000	19
20	Pipe ditch -- Frontage - 1400 N to 1600 N	Storm Drain Construction							350,000	350,000	20
21	Fair Oaks Dr -- 900 East to Carolyn Way	Storm Drain Construction							160,000	160,000	21
22	Moss Hill Drive Pipe Replacement	Storm Drain Construction							295,000	295,000	22
23	Oakwood Basin Rebuild	Storm Drain Construction							210,000	210,000	23
24	Woodhollow overflow pipe	Storm Drain Construction							235,000	235,000	24
25	Cemetery expansion	Storm Drain Construction							410,000	410,000	25
26	Totals		1,175,000	1,795,000	1,145,000	1,290,000	1,275,000	2,906,000	2,460,000	12,046,000	26

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Storm Drain Replacement	FY 25 Main St 1350 North replace failing line 2 nd half of project	None Planned
Storm Drain Replacement	FY 25 San Simeon Way line redirect out of back yards	None Planned
Storm Drain Replacement	FY 26 1300 East Vineyard larger pipe needed	None Planned
Storm Drain Replacement	FY 26 300 S 1300 E Larger drain line needed	None Planned
Equipment Replacement	FY 26 Replace Flusher Truck	None Planned

Storm Drain Replacement	FY 27 Spring to drains Bountiful Blvd	None Planned
Equipment Replacement	FY 27 Replace Sweeper Truck	None Planned
Equipment Replacement	FY 28 Replace Sweeper Truck and Service truck	None Planned

Fiber Fund

1 Fiber	2	Fiscal Years							Total	1	
		Ending June 30,									All
3 Project Name	4 Budget Category	2025	2026	2027	2028	2029	2030-2034	Future	Fiscal Years	3	
5	Fiber Networks Buildings-Huts	412,000	309,000							721,000	5
6	Fiber Network Lines/Conduit	19,806,000	10,445,698							30,251,698	6
7	Fiber Network Hut Equipment	226,400	169,800				502,680	141,440		1,040,320	7
8										0	8
9 Totals		20,444,400	10,924,498	0	0	0	502,680	141,440		32,013,018	9

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Fiber Networks Buildings-Huts	The fiber-optic network is anticipated to be fully constructed in FY26 with 10 fiber huts that control the network. It is anticipated that 4 new hut buildings will be constructed in FY25 for an estimated cost of \$412,000. FY26 should complete the final 3 new huts for an estimated cost of \$309,000. It is anticipated that these buildings will not need replacement for 25 to 30 years, so the long-term capital plan does not include any further costs beyond FY26.	\$0
Fiber Network Lines/Conduit	The fiber-optic network is anticipated to be fully constructed in FY26 with hundreds of miles of conduit and fiber cable. FY25 is estimated to see 45% of the network lines completed for an estimated cost of \$19,806,000. FY26 is estimated to complete the network construction with the final construction contract payout of \$10,445,698. It is anticipated that these fiber lines will not need replacement for 40 to 50 years, so the long-term capital plan does not include any further capital costs beyond FY26. It is anticipated that after a few years of operations occasional fiber line repairs will be needed. This will increase the	\$50,000

	annual operating budget in future years. Since it is a new network, and not even fully constructed, those repairs are not included in the FY25 budget. An early estimate of that future ongoing cost is \$50,000.	
Fiber Network Hut Equipment	The fiber-optic network is anticipated to be fully constructed in FY26 with 10 fiber huts that control the network. The fiber huts require networking equipment (previously detailed). It is anticipated that equipping the 4 new huts in FY25 will have an estimated cost of \$226,400. FY26 should complete the equipping of the final 3 huts for an estimated cost of \$169,800. It is anticipated that this networking equipment will not need replacement for 7 to 10 years, so the long-term capital plan includes replacement costs in FY34, FY35, & FY36. It is anticipated that in a few years the occasional hut equipment repairs will be needed, which will increase the annual operating budget. An early estimate of that ongoing cost is \$15,000	\$15,000

Water Fund

1 Water	Budget Category	Fiscal Years							Total All Fiscal Years	1
		Ending June 30, 2025	2026	2027	2028	2029	2030-2034	Future		
3 Project Name										3
4 Pump Station at Millcreek Reservoir	Buildings		750,000						750,000	4
5 Replace Millcreek Reservoir	Reservoirs	1,000,000	2,000,000						3,000,000	5
6 Resize Ashdown Reservoir	Reservoirs						1,750,000		1,750,000	6
7 Replace Ashdown Booster	Reservoirs						500,000		500,000	7
8 Replace Barton Creek Reservoir	Reservoirs					2,000,000			2,000,000	8
9 Replace Barton Creek Booster	Reservoirs						500,000		500,000	9
10 Upgrade Barton Creek Well	Wells						750,000		750,000	10
11 100 E Well Chemical Treatment	Wells						165,000	185,000	350,000	11
12 Gross Alpha or UMRC Treatment	Wells							1,000,000	1,000,000	12
13 New roof shingles for Two Booster Stations	Improvements Other Than Buildings	30,000						30,000	60,000	13
14 Stoneridge Road Drainage Improvements	Improvements Other Than Buildings		30,000						30,000	14
15 Center Street Drain 900 East to 1060 East	Improvements Other Than Buildings						120,000		120,000	15
16 Annual Replacement	Annual Scheduled Pipe Replacement	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	9,000,000	12,000,000	27,500,000	16
17 100 S from 650 E to 750 E	Annual Scheduled Pipe Replacement	*							0	17
18 650 E. Mill St. to 700 S. to 835 E.	Annual Scheduled Pipe Replacement	*							0	18
19 Deborah Cir.	Annual Scheduled Pipe Replacement	*							0	19
20 Mill St from Orchard to Millbrook Way	Annual Scheduled Pipe Replacement	*							0	20
21 400 S. to Main Street	Annual Scheduled Pipe Replacement	*							0	21
22 300 S from Main Street to 400 E.	Annual Scheduled Pipe Replacement	*							0	22
23 1150 N from 900 E. to 950 E.	Annual Scheduled Pipe Replacement	*							0	23
24 Bountiful Hills From Davis to Oakridge Ln.	Annual Scheduled Pipe Replacement		*						0	24
25 1050 N. 1000 E and 950 E.	Annual Scheduled Pipe Replacement		*						0	25
26 750 E from Mill St to 700 S.	Annual Scheduled Pipe Replacement		*						0	26
27 1300 E. and Madira Hills to Millbrook Way.	Annual Scheduled Pipe Replacement			*					0	27
28 1300 E. from 400 N to 300 S.	Annual Scheduled Pipe Replacement			*					0	28
29 400 North 800 E. to 1300 E.	Annual Scheduled Pipe Replacement				*				0	29
30 Transmission main Line Pipe Lining	Annual Scheduled Pipe Replacement	200,000	200,000	200,000	200,000	200,000	800,000		1,800,000	30
31 Mobile Meter Reading System	System Machinery and Equipment								0	31
32 Misc Yearly Upgrades (Pumps, Motors, Electrical ect.)	System Machinery and Equipment	60,000	70,000		85,000		175,000	350,000	740,000	32
33 VFD to replace motor savers	System Machinery and Equipment	40,000							40,000	33
34 Staff Pickup Trucks	Equipment	100,000	45,000		50,000		150,000	130,000	475,000	34
35 Supervisor Pickup Trucks	Equipment			100,000			145,000		245,000	35
36 Plow Truck (flatbed)	Equipment		90,000				90,000		180,000	36
37 Crew Trucks With Utility Bed	Equipment	100,000					200,000	100,000	400,000	37
38 Dump Trucks	Equipment					150,000	200,000	170,000	520,000	38
39 Mini Excavator	Equipment				100,000				100,000	39
40 Backhoes	Equipment	130,000			150,000		280,000		560,000	40
41 Compressor	Equipment		30,000						30,000	41
42 Asphalt Zipper	Equipment	220,000					70,000		290,000	42
43 Pavement Saw	Equipment			35,000				35,000	70,000	43
44 Vactor suction trailer	Equipment		70,000					80,000	150,000	44
45 Acquire Tank Site Near Sunset Hollow	Land							180,000	180,000	45
46 Acquire Tank Site at Upper Maple Hills	Land							200,000	200,000	46
* Annual pipe replacement project year										
Totals			3,180,000	4,585,000	1,635,000	1,885,000	3,650,000	14,895,000	14,460,000	44,290,000

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Building	<ul style="list-style-type: none"> • Replace the existing Millcreek pump house to increase the pumping efficiency and production of this site to better supply water to the south side of town. 2026 (\$750,000) 	\$0
Reservoirs	<ul style="list-style-type: none"> • Start the replacement process of Millcreek reservoir. Concrete problems with the old site. 2025 (\$1,000,000) • Millcreek reservoir replacement 2026 (\$2,000,000) • Replace the Barton Creek reservoir. Concrete problems with the old site. 2029 (\$2,000,000) • Resize Ashdown reservoir to a 2-million-gallon capacity to better serve the south side of town. 2030-2034 (\$1,750,000). • Replace Ashdown booster station. 2030-2034 (\$500,000) • Replace Barton Creek Booster. 2030-2034 (\$500,000) 	\$0
Wells	<ul style="list-style-type: none"> • Barton Creek Well rehab project. 2030-2034 (\$1,50,000) • 100 East Well chemical treatment. 2030-2034 (\$165,000) • 100 East Well chemical treatment Future. (\$185,000) • Treatment for Gross Alpha or UCMR treatment. Future (\$1,000,000) 	\$0
Improvements other than buildings	<ul style="list-style-type: none"> • New roof shingles for two booster stations. (\$30,000) • Stoneridge road drainage improvements. 2026 (\$30,000) • BWS on Center Street from 900 E. to 1000 E. 2030-2034 (\$120,000) 	\$0

Annual Scheduled pipe Replacement	<ul style="list-style-type: none"> • This is for our annual pipe replacement projects based upon the 10-year plan and road maintenance schedule. • 2025 (\$1,300,000) • 2026 (\$1,300,000) • 2027 (\$1,300,000) • 2028 (\$1,300,000) • 2029 (\$1,300,000) • 2030-2034 (\$9,000,000) • Future (\$12,000,000) 	\$0
Annual Scheduled Pipe Replacement	<ul style="list-style-type: none"> • Part of our pipe replacement program we would like to have a liner installed in some of our transmission lines. • 2025 (\$200,000) • 2026 (\$200,000) • 2027 (\$200,000) • 2028 (\$200,000) • 2029 (\$200,000) • 2030-2034 (\$800,000) 	\$0
System Machinery and Equipment	<ul style="list-style-type: none"> • We try to replace equipment in a selected booster facility every year. • 2025 (\$100,000) • 2026 (\$70,000) • 2027 (\$80,000) • 2028 (\$85,000) • 2029 (\$85,000) • 2030-2034 (\$350,000) • Future (\$350,000) 	\$0
Equipment	<ul style="list-style-type: none"> • Replacement of existing equipment. (Trucks, backhoe, dump truck). 	\$0

	<ul style="list-style-type: none"> • 2025 (\$550,000) 2 staff trucks, 1 crew truck, 1 backhoe, Asphalt Zipper. • 2026 (\$235,000) 1 plow/flatbed truck, 1 mobile Compressor, 1 Vactor trailer. • 2027 (\$135,000) 2 Supervisor trucks, 1 pavement saw • 2028 (\$430,000) 1 Staff truck, 1 mini excavator, 1 Backhoe. • 2029 (\$150,000) 1 Dump Truck. • 2030-2034 (\$795,000) staff trucks, supervisor trucks, crew truck, dump truck, mini excavator, backhoe 	
Land	<ul style="list-style-type: none"> • We need to investigate acquiring land for future tank sites to increase our water storage capacity. • Near Sunset Hollow. Future (\$180,000) • Near Upper Maple Hills. Future (\$200,000) 	\$0

Light & Power Fund

Project Name	Budget Category	Fiscal Years							Total All Fiscal Years
		Ending June 30, 2025	2026	2027	2028	2029	2030-2034	Future	
CIP 09 Dist Sub NW Substation	NW Substation	3,000,000	3,000,000						6,000,000
CIP 13 Dist Sys Feeder #272 / Feeder #273	NW Substation		150,000						150,000
Upgrade Substation & Feeders	NE Substation						4,000,000		4,000,000
CIP 15 Dist Sys Feeder #373 East	NE Substation					400,000	1,600,000		2,000,000
Feeder #572 East 1800 S	SW Substation						200,000		200,000
Feeder #573 1800 S to 2600 S	SW Substation		330,000						330,000
Feeder #573 3100 S to 2600 S	SW Substation	200,000							200,000
CIP 16 Dist Sys Feeder 572/574 Tie	SW Substation	260,000							260,000
CIP XX Dist Sys Feeder #576	SW Substation	100,000		200,000					300,000
CIP XX Dist Sys Renaissance	SW Substation	250,000							250,000
Feeder #576 to Feeder #676 Tie	SW Substation						800,000		800,000
Feeder #674 Tie to #372	Central Substation						400,000		400,000
Feeder #674 Rebuild	Central Substation						400,000		400,000
Feeder #671 Rebuild	Central Substation						300,000		300,000
Feeder #672 Rebuild	Central Substation						500,000		500,000
Feeder #675 Rebuild	Central Substation						500,000		500,000
Ph 9 (400 N 200 W to NE Sub) Transmission	Transmission System					100,000	700,000		800,000
Ph 9 (400 N 200 W to NE Sub) Distribution	Transmission System						20,000		20,000
Ph 10 (SW Sub to 400 E) Transmission	Transmission System			100,000	600,000				700,000
Ph 10 (SW Sub to 400 E) Distribution	Transmission System								0
Ph 11 (400 E to Edgehill Dr) Transmission	Transmission System				100,000	600,000			700,000
Ph 11 (400 E to Edgehill Dr) Distribution	Transmission System						250,000		250,000
Ph 12 (Edgehill Dr to SE Sub) Transmission	Transmission System						800,000		800,000
Ph 12 (Edgehill Dr to SE Sub) Distribution	Transmission System								0
Ph 13 (SE Sub to Bountiful Blvd) Transmission	Transmission System						700,000		700,000
Ph 13 (SE Sub to Bountiful Blvd) Distribution	Transmission System						250,000		250,000
Ph 14 (Bountiful Blvd to 1800 S) Transmission	Transmission System						250,000		250,000
Ph 14 (Bountiful Blvd to 1800 S) Distribution	Transmission System						250,000		250,000
Meter Collector System	Distribution System			400,000	1,500,000	1,500,000	3,000,000		6,400,000
CIP 06 Dist Sys Capital <\$50K	Distribution System	200,000							200,000
15 street lights Bountiful Blvd	Distribution Street Light System				120,000				120,000
Replace #1 Turbine	Power Plant						4,000,000		4,000,000
SCADA System	SCADA		300,000						300,000
Control Package Upgrade	Echo Hydro	400,000							400,000
Security Wall, Paving, & Garage Extension	Office & Warehouse		400,000	200,000	1,200,000				1,800,000
New Building	Office & Warehouse						3,000,000		3,000,000

Light & Power Fund (continued)

Project Name	Budget Category	Fiscal Years							Total All Fiscal Years
		Ending June 30, 2025	2026	2027	2028	2029	2030-2034	Future	
new dump truck	Vehicles			115,000					115,000
new pole trailer	Vehicles			30,000					30,000
5006 John Deere backhoe	Vehicles						130,000		130,000
5043 Small Forklift	Vehicles						50,000		50,000
5046 International Double Bucket	Vehicles					400,000			400,000
5049 Ford 1 ton dump truck	Vehicles	105,000							105,000
5050 Ford Explorer (CN)	Vehicles								0
5053 Ford F150 pickup truck (JH)	Vehicles						40,000		40,000
5054 Ford F550 bucket truck (ZD)	Vehicles		250,000						250,000
5055 Ford Explorer (AF)	Vehicles								0
5057 Ford Explorer (JP)	Vehicles		55,000						55,000
5059 Dodge Ram service truck (KG)	Vehicles	130,000							130,000
5061 Altec digger / derrick	Vehicles						280,000		280,000
5062 Dodge Ram service truck (RH)	Vehicles			145,000					145,000
5064 Dodge Ram service truck (RD)	Vehicles				145,000				145,000
5066 Chevy Equinox (LV)	Vehicles						45,000		45,000
5067 Dodge Ram bucket truck (JB)	Vehicles						200,000		200,000
5068 Ford F350 pickup truck (oncall)	Vehicles						110,000		110,000
5069 Ford F350 service truck (KT)	Vehicles						120,000		120,000
5071 Freightliner Digger Derrick	Vehicles						350,000		350,000
5072 Ford F350 service truck (GR)	Vehicles						120,000		120,000
5073 Ford F150 pickup truck (JerrellJ)	Vehicles						60,000		60,000
5074 Ford F150 service truck (KimB)	Vehicles						60,000		60,000
5075 Ford F150 truck (plant)	Vehicles						60,000		60,000
5076 Ford Explorer (AJ)	Vehicles	55,000							55,000
5904 Single Reel Trailer	Vehicles								0
5911 Cable Puller / Tensioner	Vehicles						200,000		200,000
5912 Vermeer chipper	Vehicles		100,000						100,000
5913 Cable Puller / Tensioner	Vehicles								0
5922 EZ Hauler trailer	Vehicles				25,000				25,000
5923 EZ Hauler	Vehicles				225,000				225,000
5933 EZ Hauler	Vehicles						260,000		260,000
									0
									0
									0
									0
									0
Totals		5,450,000	4,585,000	1,190,000	3,915,000	3,000,000	24,005,000	0	42,145,000

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
CIP 09 Dist Sub NW Substation	FY(s) 2025-26: \$6,000,000 for Complete Rebuild	Not substantial
CIP 13 Dist Sys Feeder #272 / Feeder #273	FY(s) 2026: \$150,000 Feeder Upgrade	Not substantial
Upgrade Substation & Feeders	FY(s) 2030-34: \$4,000,000 for Complete Rebuild	Not substantial
CIP 15 Dist Sys Feeder #373 East	FY(s) 2029-34: \$2,000,000 Install New Feeder	Not substantial
Feeder #572 East 1800 S	FY(s) 2030-34: \$200,000 Feeder Upgrade	Not substantial
Feeder #573 1800 S to 2600 S	FY(s) 2026: \$330,000 Feeder Upgrade	Not substantial
Feeder #573 3100 S to 2600 S	FY(s) 2025: \$200,000 Feeder Upgrade	Not substantial
CIP 16 Dist Sys Feeder 572/574 Tie	FY(s) 2025: \$260,000 Feeder Upgrade	Not substantial
CIP XX Dist Sys Feeder #576	FY(s) 2025: \$300,000 Feeder Upgrade	Not substantial
CIP XX Dist Sys Renaissance	FY(s) 2025: \$250,000 Feeder Upgrade	Not substantial
Feeder #576 to Feeder #676 Tie	FY(s) 2030-34: \$800,000 Feeder Upgrade	Not substantial
Feeder #674 Tie to #372	FY(s) 2030-34: \$400,000 Feeder Upgrade	Not substantial
Feeder #674 Rebuild	FY(s) 2030-34: \$400,000 Feeder Upgrade	Not substantial
Feeder #671 Rebuild	FY(s) 2030-34: \$300,000 Feeder Upgrade	Not substantial
Feeder #672 Rebuild	FY(s) 2030-34: \$500,000 Feeder Upgrade	Not substantial
Feeder #675 Rebuild	FY(s) 2030-34: \$500,000 Feeder Upgrade	Not substantial
Ph 9 (400 N 200 W to NE Sub) Transmission	FY(s) 2029-34: \$800,000 Upgrade	Not substantial
Ph 9 (400 N 200 W to NE Sub) Distribution	FY(s) 2030-34: \$20,000 Upgrade	Not substantial
Ph 10 (SW Sub to 400 E) Transmission	FY(s) 2027-28: \$700,000 Upgrade	Not substantial
Ph 11 (400 E to Edgehill Dr) Transmission	FY(s) 2028-29: \$700,000 Upgrade	Not substantial
Ph 11 (400 E to Edgehill Dr) Distribution	FY(s) 2030-34: \$250,000 Upgrade	Not substantial
Ph 12 (Edgehill Dr to SE Sub) Transmission	FY(s) 2030-34: \$800,000 Upgrade	Not substantial
Ph 13 (SE Sub to Bountiful Blvd) Transmission	FY(s) 2030-34: \$700,000 Upgrade	Not substantial
Ph 13 (SE Sub to Bountiful Blvd) Distribution	FY(s) 2030-34: \$250,000 Upgrade	Not substantial
Ph 14 (Bountiful Blvd to 1800 S) Transmission	FY(s) 2030-34: \$250,000 Upgrade	Not substantial
Ph 14 (Bountiful Blvd to 1800 S) Distribution	FY(s) 2030-34: \$250,000 Upgrade	Not substantial

Meter Collector System	FY(s) 2027-34: \$6,400,000 New Metering System	\$100,000 Annual Maintenance
CIP 06 Dist Sys Capital <\$50K	FY(s) 2025: \$200,000 New Build	Not substantial
15 street lights Bountiful Blvd	FY(s) 2028: \$120,000 New System	\$1,800 Annual Maintenance
Replace #1 Turbine	FY(s) 2030-34: \$4,000,000 Replacement	Not substantial
SCADA System	FY(s) 2026: \$300,000 Upgrade	Not substantial
Control Package Upgrade	FY(s) 2025: \$400,000 Upgrade Echo Controls	Not substantial
Control Package Upgrade	FY(s) 2025: \$750,000 Upgrade Pineview Controls	Not substantial
Security Wall, Paving, & Garage Extension	FY(s) 2026-28: \$1,800,000 for North Yard & Garage Expansion	Not substantial
New Building	FY(s) 2030-34: \$3,000,000 to Begin New Construction	\$12,000 Annual Maintenance
new dump truck	FY(s) 2027: \$115,000 Replacement	Not substantial
new pole trailer	FY(s) 2027: \$30,000 Replacement	Not substantial
5006 John Deere backhoe	FY(s) 2030-34: \$130,000 Replacement	Not substantial
5043 Small Forklift	FY(s) 2030-34: \$50,000 Replacement	Not substantial
5046 International Double Bucket	FY(s) 2029: \$400,000 Replacement	Not substantial
5049 Ford 1 ton dump truck	FY(s) 2025: \$105,000 Replacement	Not substantial
5053 Ford F150 pickup truck (JH)	FY(s) 2030-34: \$40,000 Replacement	Not substantial
5054 Ford F550 bucket truck (ZD)	FY(s) 2026: \$250,000 Replacement	Not substantial
5057 Ford Explorer (JP)	FY(s) 2026: \$55,000 Replacement	Not substantial
5059 Dodge Ram service truck (KG)	FY(s) 2025: \$130,000 Replacement	Not substantial
5061 Altec digger / derrick	FY(s) 2030-34: \$280,000 Replacement	Not substantial
5062 Dodge Ram service truck (RH)	FY(s) 2027: \$145,000 Replacement	Not substantial
5064 Dodge Ram service truck (RD)	FY(s) 2028: \$145,000 Replacement	Not substantial
5066 Chevy Equinox (LV)	FY(s) 2030-34: \$45,000 Replacement	Not substantial
5067 Dodge Ram bucket truck (JB)	FY(s) 2030-34: \$200,000 Replacement	Not substantial
5068 Ford F350 pickup truck (oncall)	FY(s) 2030-34: \$110,000 Replacement	Not substantial
5069 Ford F350 service truck (KT)	FY(s) 2030-34: \$120,000 Replacement	Not substantial
5071 Freightliner Digger Derrick	FY(s) 2030-34: \$350,000 Replacement	Not substantial
5072 Ford F350 service truck (GR)	FY(s) 2030-34: \$120,000 Replacement	Not substantial
5073 Ford F150 pickup truck (JerrellJ)	FY(s) 2030-34: \$60,000 Replacement	Not substantial

5074 Ford F150 service truck (KimB)	FY(s) 2030-34: \$60,000 Replacement	Not substantial
5075 Ford F150 truck (plant)	FY(s) 2030-34: \$60,000 Replacement	Not substantial
5076 Ford Explorer (AJ)	FY(s) 2025: \$55,000 Replacement	Not substantial
5911 Cable Puller / Tensioner	FY(s) 2030-34: \$200,000 Replacement	Not substantial
5912 Vermeer chipper	FY(s) 2026: \$100,000 Replacement	Not substantial
5922 EZ Hauler trailer	FY(s) 2028: \$25,000 Replacement	Not substantial
5923 EZ Hauler	FY(s) 2028: \$225,000 Replacement	Not substantial
5933 EZ Hauler	FY(s) 2030-34: \$260,000 Replacement	Not substantial

Golf Fund

1	Golf Course		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2025	2026	2027	2028	2029	2030-2034	Future	Fiscal Years	3
4	Replace 1-ton dump truck	Machinery & Equipment	50,000					50,000	50,000	150,000	4
5	Shop Floor repair and resurface	Machinery & Equipment	10,000							10,000	5
6	Shop concrete apron replace	Improvements Other Than Buildings	20,000							20,000	6
7	Golf Course entrance gate and railings	Improvements Other Than Buildings	15,000							15,000	7
8	Work utility carts	Machinery & Equipment		75,000						75,000	8
9	Wash bay improvements	Buildings		20,000						20,000	9
10	Insulate/Heat Equipment Bays	Buildings		15,000						15,000	10
11	Replace/repair roof between shops	Buildings			20,000					20,000	11
12	Driving Range Renovation and Simulator	Improvements Other Than Buildings			45,000	45,000				90,000	12
13	Replace crew work truck	Machinery & Equipment				50,000				50,000	13
14	Cart Paths	Improvements Other Than Buildings					50,000		50,000	100,000	14
15	Irrigation Satellite Replacement	Improvements Other Than Buildings					50,000	50,000	150,000	250,000	15
16	Toro Maintenance Equipment Lease Payment	Machinery & Equipment						84,000	84,000	168,000	16
13	Replace crew work truck	Machinery & Equipment							50,000	50,000	13
17	Replace 1-ton dump truck	Machinery & Equipment							65,000	65,000	17
18	Totals		95,000	110,000	65,000	95,000	100,000	184,000	449,000	1,098,000	18

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Replace 1-ton dump truck	FY2025 - Replace truck used by crew/superintendent for travel and maintenance operations.	(\$1,000)
Repair/Resurface maintenance shop floor	FY2025 - Repair and resurface maintenance shop floor	\$0
Shop Concrete Apron	FY2025 - Replace concrete apron in front of maintenance shop bay doors.	\$0
Golf Course Entrance Gate/Rails	FY2025 - Replace Golf Course entrance gate and rails	\$0
Work Utility Carts	FY2026 - Replace utility work carts	(\$500)
Wash Bay Improvements	FY2026 - Make needed improvements to cart and equipment wash bay.	\$0
Insulate/Heat Equipment Bays	FY2026 - Install heater and insulation in 3 equipment bays	\$0
Replace/repair Roof between Buildings	FY2027 - Make needed repairs or replace parts of failing roof between the two maintenance shops	(\$200)

Driving Range Renovation and Simulators	FY2027, FY 2028 – Renovate driving range and warm-up areas of Pro-shop basement. Add golf simulators.	\$1,000
Replace crew work truck	FY2028 – Replace truck used by crew/superintendent for travel and maintenance operations.	(\$1,000)
Cart Paths	FY2029, Future – Add cart paths in select areas of the golf course near greens and tees	\$0
Irrigation Satellite Replacement	FY2029, FY2030, Future - Replace on-course irrigation satellite control stations	\$500
Toro Maintenance Equipment Lease Payment	FY2030, Future – Annual lease payment for the Toro maintenance equipment	\$0
Replace crew work truck	Future – Replace truck used by crew/superintendent for travel and maintenance operations.	(\$1,000)
Replace 1-ton dump truck	Future - Replace 1-ton truck used by golf staff for maintenance tasks/snow removal	(\$1,000)

Sanitation Fund - Refuse Collection Department

1 Refuse Collection Department		Fiscal Years								Total	1
2		Ending June 30,								All	2
3 Project Name	Budget Category	2025	2026	2027	2028	2029	2030-2034	Future	Fiscal Years	3	
4 Machinery & Equipment	Machinery & Equipment	380,000	393,000	395,000	400,000	180,000	2,180,000	2,060,000	5,988,000	4	
5 Totals		380,000	393,000	395,000	400,000	180,000	2,180,000	2,060,000	5,988,000	5	

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Equipment Replacement	FY 25 Collection Truck replacement	\$0
Equipment Replacement	FY 26 Collection Truck replacement	\$0
Equipment Replacement	FY 27 Collection Truck replacement	\$0
Equipment Replacement	FY 28 Collection Truck replacement	\$0
Equipment Replacement	FY 29 Clean-up reloader replacement and can service truck	\$0
Equipment Replacement	FY 30 Collection Truck replacement	\$0

Sanitation Fund – Recycling Department

1	Recycling		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2025	2026	2027	2028	2029	2030-2034	Future	Fiscal Years	3
4											4
5	Machinery & Equipment	Machinery & Equipment	380,000	0	0	405,000	45,000	413,000	510,000	1,753,000	5
6										0	6
7	Totals		380,000	0	0	405,000	45,000	413,000	510,000	1,753,000	7

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Equipment Replacement	FY 25 Collection Truck replacement	\$0
Equipment Replacement	FY 26 None Planned	\$0
Equipment Replacement	FY 27 None Planned	\$0
Equipment Replacement	FY 28 Collection Truck replacement	\$0
Equipment Replacement	FY 29 Can service Truck	\$0
Equipment Replacement	FY 30 None Planned	\$0
Equipment Replacement	FY 31 None Planned	\$0

Sanitation Fund – Landfill Department

1 Landfill Department		Fiscal Years							Total	1
2		Ending June 30,							All	2
3 Project Name	Budget Category	2025	2026	2027	2028	2029	2030-2034	Future	Fiscal Years	3
4 Trucks, Machinery, Equipment	Machinery & Equipment	1,395,000	218,000	0	925,000	980,000	2,433,000	3,990,000	9,941,000	4
5 Storm Water Basin Expansion	Buildings		450,000						450,000	5
6 Litter Containment Fence (Wetlands)	Buildings			1,500,000					1,500,000	6
7									0	7
8 Totals		1,395,000	668,000	1,500,000	925,000	980,000	2,433,000	3,990,000	11,891,000	8

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Equipment Replacement	FY 25 Compactor, Alternative daily cover system.	None planned
Equipment Replacement	FY 26 Backhoe, Truck	None planned
Equipment Replacement	FY 27 None planned	None planned
Equipment Replacement	FY 28 Compost screener, Track dozer	\$ 5,000 Fuel & Parts

Cemetery Fund

1 Cemetery	Fiscal Years								Total	1
2	Ending June 30,								All	2
3 Project Description	Budget Category	2025	2026	2027	2028	2029	2030-2034	Future	Fiscal Years	3
4 1 ton Dump Truck	Machinery and Equipment			55,000			55,000	60,000	170,000	4
5 Utility Cart	Machinery and Equipment	45,000					40,000	45,000	130,000	5
6 Cemetery East Property Expansion	Improvements Other Than Buildings				100,000	100,000	400,000	300,000	900,000	6
7 Healing Garden Expansion	Improvements Other Than Buildings				75,000			90,000	165,000	7
8 Small Mower	Machinery and Equipment				20,000		36,000	36,000	92,000	8
9 Work Truck with Plow	Machinery and Equipment					75,000		75,000	150,000	9
10 48 Unit Columbarium	Improvements Other Than Buildings					50,000	50,000	50,000	150,000	10
11 Vinyl Fence	Improvements Other Than Buildings						30,000	30,000	60,000	11
12 Loader/Backhoe	Machinery and Equipment						125,000	125,000	250,000	12
13									0	13
14 Totals		45,000	0	55,000	195,000	225,000	736,000	811,000	2,067,000	14

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Utility Cart	FY2025-The utility carts are used daily for hauling soils, sod, and debris. In addition, they are used for general maintenance and small equipment transport. The last utility cart purchased was 10 years ago and is quickly becoming unreliable. Our plan is to replace the oldest cart this budget year and another in four years.	\$1,000
1-Ton Dump Truck	FY2027-Replace 1-ton dump truck used for daily grave digging and soil transport	\$1,500
Cemetery East Property expansion	FY2028, FY2029- It is projected, given our current plot inventory and rate of plot sales, that we will need to start to build roads and landscape the first plat in the east Cemetery property in 2-3 years.	\$10,000
Healing Garden Expansion	FY2028-This is the next phase of expansion in the Healing Garden that was started in 2021. Within the Healing Garden are several Urn burial options to meet the expanding need of our Citizens, including Columbarium, natural boulder, and granite niche options.	\$4,000
Small Mower	FY2028-These are the main pieces of equipment the Cemetery uses for its maintenance operations. The Cemetery currently has 3 mowers in its equipment inventory, 2 that are used regularly and 1 that is held in reserve or used for parts as needed. Our equipment maintenance program is that the oldest mower is replaced with a new mower every 2-3 years.	\$500

Work truck w/plow	FY2029-This is to replace the current work truck used by the Cemetery Superintendent	\$1,500
48-unit Columbarium	FY2029-This is a continuation of the expansion of the Healing Garden which offers several Urn burial options. This will be an ongoing project over the next several years	\$1,200
Vinyl Fence	FY2030-2034-Our long range and on-going plan is to replace the old sections of differing types of fence a little at a time. There is approximately 2700 l.f. of fence surrounding the Cemetery which needs to be replaced.	\$0
Loader/Backhoe	FY2030-2034-The lease terms for our front-end loader/backhoe ends in December 2018. In speaking with the John Deere salesman, we determined that it is in the best interest of the City to purchase the equipment rather than to lease a new piece of equipment; the reasons being the shorter lease terms (only 3 years) and the high interest rates. It is anticipated that this equipment will need to be replaced in the next 10 years.	\$2,000

Computer Replacement Fund

1	Computer Replacement	Fiscal Years								Total	1
2	Budget	Ending June 30,								All	2
3	Project Name	Category	2025	2026	2027	2028	2029	2030-2034	Future	Fiscal Years	3
4	Desktop Computers	Computer Hardware	41,800	42,000	44,000	44,000	45,000	45,000	45,000	306,800	4
5	Laptop Computers	Computer Hardware	44,500	45,000	47,000	47,000	48,000	49,000	49,000	329,500	5
6	Office 365/Server software	Computer Software	110,000	110,000	115,000	125,000	130,000	130,000	130,000	850,000	6
7											7
8	Totals		196,300	197,000	206,000	216,000	223,000	224,000	224,000	1,486,300	8

Information Technology Cost Distribution

Beginning FY 2025, costs related to servers, network infrastructure, licensing, etc. will be distributed to departments based on their actual usage. In the past, the I.T. Department purchased all I.T-related equipment. We realized that this practice does not give departments a full picture of their cost of doing business. We have been working with Finance and Administration to implement this Information Technology Cost Distribution to be accurate and fair. In a perfect world, this would result in a net \$0 change to the entire budget. However, further analysis will be needed to better assess all relevant needs under this revised methodology which will include a re-inventorying of hardware, software, licensing agreements and related matters before arriving at long-term capital needs in dollar terms by fiscal year.

This will remove all future Capital Expenses from the I.T. Department and add them to the Computer Replacement Fund. The 10-year impact will be \$495,000 removed from the I.T. Capital Budget and distributed to all other departments.

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Desktop Computers	The last 3 years we have replaced 40 desktop computers. Based on 279 computers and laptops, this puts the replacements on a 5-year replacement cycle. FY2024 we will replace 40 computers	We are continuing to replace desktop computers on a five-year rotation.

Laptop Computers	The last 3 years we have replaced 40 desktop computers. Based on 279 computers and laptops, this puts the replacements on a 5-year replacement cycle. FY2024 we will replace 40 computers	We have increased our costs by \$30,570 to include laptops
Office 365 / Server software	We are billing more accurately for all IT services instead of submitting capital projects. This is a large portion of the software expenses related to IT Services with the City.	We are continuing to work on these projections

Redevelopment Agency (RDA) Fund

1 Redevelopment Agency		Fiscal Years								Total	1
2		Budget	Ending June 30,							All	2
3 Project Name	Category	2025	2026	2027	2028	2029	2030-2034	Future	Fiscal Years	3	
4										4	
5	Electronic Message Sign	Improvements Other Than Buildings	75,000							75,000	5
6	RDA/Downtown Improvements	Improvements Other Than Buildings								0	6
7	Property Purchase-Parking	Land								0	7
8	Extension of Main Street Enhancements	Improvements Other Than Buildings			100,000		2,500,000			2,600,000	8
9	Infrastructure Improvements	Improvements Other Than Buildings								0	9
10	135 South Main Restaurant	Buildings	1,500,000							1,500,000	10
11	Parking Improvements Downtown	Improvements Other Than Buildings									11
12	Totals		1,575,000	0	100,000	0	2,500,000	0	0	4,175,000	12

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Electronic Message Sign	\$75,000 allocation for the design and construction for the Downtown Main Street gateway signage/feature during FY2025	\$1,000
Extension of Main Street Enhancements	\$100,000 allocation for the design of Main Street sidewalks, bulb-outs, etc. during FY2027 and \$2,500,000 for the construction during FY2029 (anticipated).	\$0
135 South Main Restaurant	\$1,500,000 allocation for the restaurant remodel.	\$0

RAP Tax Fund

1	RAP Tax	Fiscal Years							Total	1		
		Budget	Ending June 30,								All	2
3	Project Name	Category	2025	2026	2027	2028	2029	2030-2034	Future	Fiscal Years	3	
4	Park System Irrigation Controls	Improvements Other than Buildings	245,000								245,000	4
5	RAP 3 - Upgrade Lights at Town Square	Improvements Other than Buildings		150,000							150,000	5
6	RAP 3 - Upgrade Power at Town Square	Improvements Other than Buildings		100,000							100,000	6
7	RAP 3 - Renovation of Twin Hollows Park	Improvements Other than Buildings		1,250,000							1,250,000	7
8	RAP 3 - North Canyon Park Upgrades	Improvements Other than Buildings		850,000							850,000	8
9	RAP 3 - Main St. Lighting, Power, and Parkscape	Improvements Other than Buildings		1,500,000							1,500,000	9
10	RAP 3 - North Canyon Trailhead Restrooms	Improvements Other than Buildings		200,000							200,000	10
11	RAP 3 - Tolman (Rocket) Park playground	Improvements Other than Buildings		300,000							300,000	11
12	RAP 3 - Creekside Park Improvements	Improvements Other than Buildings		250,000							250,000	12
13	RAP 3 - Trail Improvements	Improvements Other than Buildings		2,000,000							2,000,000	13
14	RAP 3 - Electrical System with Lights at Mueller Park	Improvements Other than Buildings		250,000							250,000	14
15											0	15
16	Totals		245,000	6,850,000	0	0	0	0	0		7,095,000	16

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Irrigation Controls Upgrade	\$245,000 to install an interconnected irrigation control system for parks and public properties.	\$0
Upgrade Lights at Town Square*	Install seating lights and other lighting elements that were originally excluded from the Town Square project due to budget restrictions.	\$1,000
Upgrade Power at Town Square*	Improve power for the stage at Town Square due to increased system demands.	\$0
North Canyon Trailhead Restrooms*	Install restrooms at North Canyon Trailhead	\$0
Renovation of Twin Hollows Park*	\$1.25 million estimated to improve and rebuild Twin Hollows Park.	\$0
North Canyon Park Upgrades*	\$850,000 estimated for improvements and equipment replacement at North Canyon Park.	\$0

Main St. Lighting, Power, and Parkscape.*	\$1.25 million to replace and augment the pedestrian areas on historic Main Street including decorative art lighting arches.	\$0
Tolman (Rocket) Park Playground*	Replace playground equipment at Tolman Park	\$0
Creekside Park Improvements	Park improvements for over-loved elements of the park including trees, playground equipment, trails, and play features.	\$0
Trail Improvements	Funding available for the continued implementation of the Bountiful Trails Master Plan including matching funding for grants.	\$10,000
Lighting and Power Improvements for Mueller Park Baseball Fields	Replacement of power transformer and lighting on the MPJH Park baseball fields.	\$0

* Assume voter authorization of a RAP Tax in 2025/26

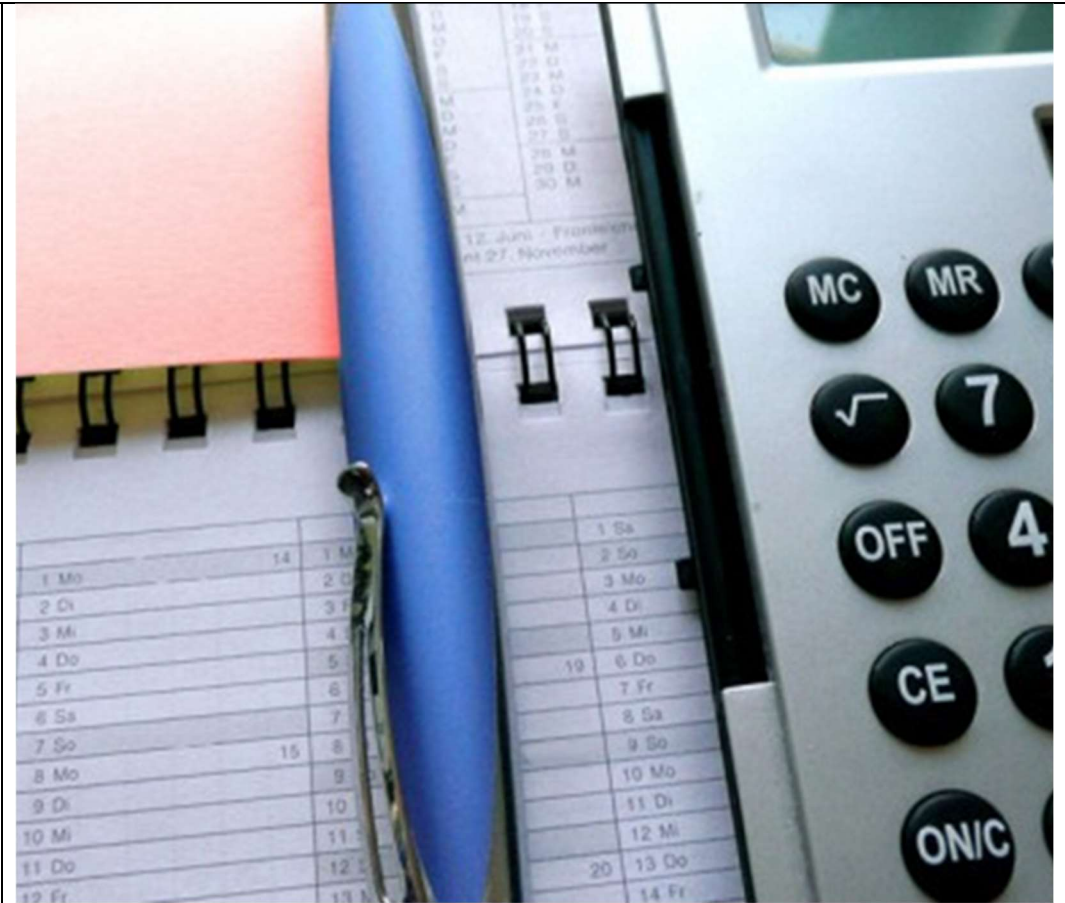
City of Bountiful, Utah

FY2024-2025 Operating & Capital Budget

Final Adopted Budget

Budget Resources:

- Administrative Cost Reimbursement
- Transfers to Other Funds
- Organization at-a-glance
- Short-term Factors
- Service Level Changes
- Funds, Reporting Relationships & Basis of Budgeting and Accounting
- Fund/Department Matrix
- Long-term Financial Policies
- Major Revenue Sources
- Position Summaries
- Glossary



Administrative Cost Reimbursement

Administrative Services Charges to Enterprise & RDA Departments:

Administrative Services Reimbursement to General Fund Departments:

Department	FY2025 Budget	General Fund Department	FY2025 Budget
Storm Water Fund	\$111,080	Legal	\$27,146
Water Fund	419,586	Executive	169,057
Fiber Fund	198,096	Human Resources	78,367
Power Fund	635,874	Information Technology	222,374
Golf Fund	134,593	Finance/Accounting	467,811
Sanitation Fund:		Utilities	468,318
Refuse Collection	103,501	Government Buildings	21,437
Recycling	54,607	Engineering	196,997
Landfill	90,973	Parks	86,529
Cemetery Fund	73,890	Planning	90,104
Redevelopment Agency (RDA)	5,940		
Total	\$1,828,140	Total	\$1,828,140

The above amounts are calculated reimbursements to the General Fund for administrative services provided to Enterprise Funds. These General Fund services are attributable to the operations of the Enterprise Funds and calculated on an allocable basis using cost accounting principles.

Transfer from Light & Power Fund to General Fund

State law requires that the City provide an annual disclosure on amounts transferred from utility Enterprise Funds to the General Fund. Historically, Bountiful has budgeted for the transfer of 10% of Electric Metered Sales. These transferred funds are used each year to help cover the costs of important services like police, street maintenance and snow removal, fire and emergency medical services, parks, and similar City services. The utility transfer helps keep property taxes in Bountiful low. The transfers provide a means for reimbursement of the General Fund for services provided to non-property tax paying groups such as non-profit organizations, churches, and governmental entities. Viewed in another way, these transfers are a “dividend” to Bountiful taxpayers as the result of the taxpayers’ original investment in the City’s power infrastructure. If City utility services were provided by private utility customers, these dividends would instead be paid to investor-owners; because Bountiful taxpayers are the investor-owners, these dividends are used to offset what otherwise would be a significant increase in property tax rates.

Transfer from Light & Power Fund to the General Fund (Fiscal Year 2024-2025)

Bountiful City intends to transfer 10% of Electric Metered Sales (\$3,072,651) from the Light & Power Fund to the General Fund in Fiscal Year 2025. This transfer represents 7.8% of total budgeted expenditures in the Light & Power Fund.

	Dollar Amount	% of Expenditures
Transfer from the Power Fund to the General Fund	\$3,072,651	7.8%

ORGANIZATION AT-A-GLANCE

The City of Bountiful was incorporated under the laws of the Territory of Utah in 1892 and operates under a manager form of government providing services as authorized by its charter. The city covers a 14 square mile area in South Davis County and is governed by a City Council elected at large and comprised of a mayor and five council members. The mayor and two council members are elected for a four-year term and the other three council members are elected two years later for a four-year term. The City Manager is appointed by the City Council and is under contract as the Chief Administrative Official of the City. All Department Heads and staff report to the City Manager. The current population of the City is 45,438 and the City organization delivers services with the assistance of approximately 230 full-time equivalent positions with a budget in Fiscal Year 2024-2025 of \$109,041,998.

GOALS, STRATEGIES, CONCERNS, AND ISSUES

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

SHORT-TERM FACTORS

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

- Merit salary increases allowed for eligible employees.
- Compensation adjustments for selected employee groups from market studies.
- A 6.0% Cost of Living Allowance.
- Health insurance premium increase of 10.5%.
- No new positions funded unless approved in support of a Council desired policy priority.
- Budget must be balanced with respect to ongoing revenues versus ongoing expenditures/expenses and one-time revenues and/or transfers from fund balance/retained earnings versus one-time expenditures/transfers to fund balance/retained earnings.
- Operation and Maintenance expense category increases only as required by contract or agreement.
- Capital expenses must be supported by the approved long-term capital plan.

SERVICE LEVEL CHANGES SUMMARY

The budget for Fiscal Year 2024-2025 includes the following service level changes:

- Addition of a 3-person crew to the Light & Power Department for power line work.

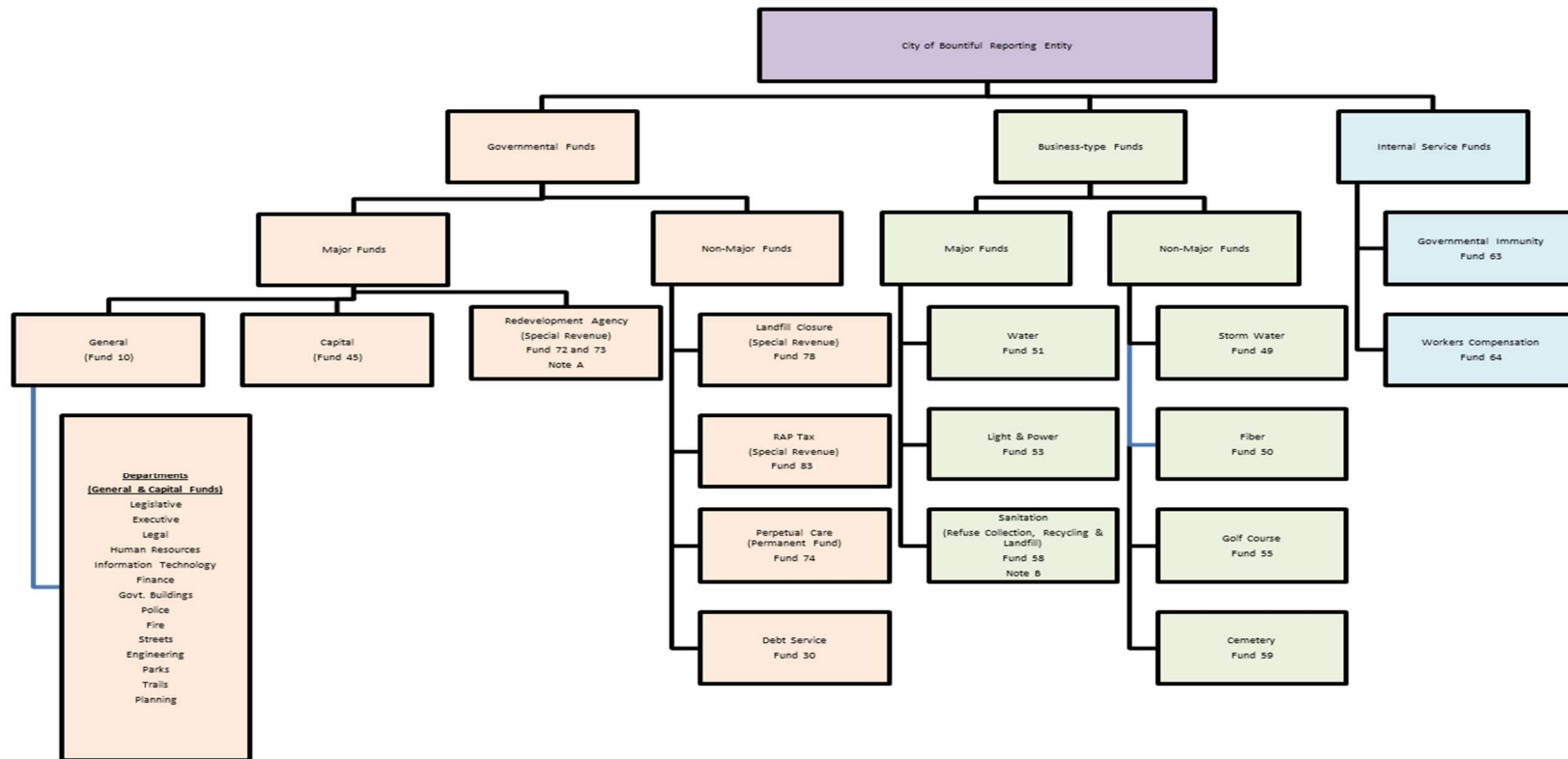
Changed rate and fee amounts:

- Engineering Department - Reduction in lot line adjustment fee from \$600 to \$325.
- Engineering Department - Addition of a \$100 re-inspection fee for inspection visits exceeding two.
- Planning Department - Subdivision plat fee change to \$850.
- Planning Department - Addition of plat re-review fee of \$15.
- Water Department – Water metered sales increase of 2.0%
- Water Department - Hydrant meter deposit fee increase from \$1,200 to \$1,600.
- Water Department - Consumption charge per 1,000 gallons increased from \$1.79 to \$5.00.
- Light & Power Department - Electric Metered Sales rate increase per kWh of 5.0%
- Golf Course - \$2.00 per 9-hole round golf fee increase.
- Golf Course - \$1.00 per 9-hole golf cart rental fee increase.
- Sanitation / Refuse Collection Department - \$2.00 per garbage can collection fee increase.
- Cemetery – Resident Flat Marker fee increase from \$50.00 to \$100.00
- Cemetery – Resident Adult Grave Opening and Closing fee increase from \$700.00 to \$900.00.
- Cemetery – Resident Double-depth fee increase from \$950.00 to \$1,150.00.
- Cemetery – Non-resident Grave Opening and Closing fee increase from \$1,800.00 to \$2,200.00.
- Cemetery – Non-resident Double-depth fee increase from \$1,900.00 to \$2,300.00.
- Cemetery – Addition of Companion Urn Space Columbarium fees (resident) increases ranging from \$550.00 to \$1,900.00
- Cemetery – Addition of Companion Urn Space Columbarium fees (non-resident) increases ranging from \$700.00 to \$2,200.00
- Cemetery – Increase of Saturday 1-time charge from \$500.00 to \$800.00
- Cemetery – Increase of hourly overtime charge for residents and non-residents from \$300.00 to \$400.00.

FUNDS, REPORTING RELATIONSHIPS AND BASIS OF BUDGETING/ACCOUNTING)

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

City of Bountiful - Funds & Departments



Notes:

A – Separate legal entity / component unit.
B – Combined for ACFR purposes.

DETAIL DESCRIPTION OF FUNDS

GOVERNMENTAL FUNDS

General Fund

The General Fund is the City's primary operating fund. It accounts for all resources of the general government, except those required to be accounted for in another fund.

Capital Projects Fund

The Capital Projects Fund accounts for the financial resources to be used for the acquisition or construction of the major capital facilities and infrastructure of the City (other than those financed by Business-type Funds and Special Revenue Funds).

Redevelopment Agency (RDA) Funds

The Bountiful City Redevelopment Agency is a special revenue fund governed by a board comprised of the City Council. Special revenue funds are used to account for specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. For budget purposes, this fund is divided into two separate funds but is consolidated for financial reporting purposes. The RDA operating fund is used to account for the property tax increment received and projects within the boundaries of the RDA. The RDA revolving loan fund is used to account for loans provided to local businesses and organizations for the purposes of revitalizing the business areas within the RDA boundaries.

Landfill Closure Fund

The Landfill Closure Fund accounts for specific resources that are restricted by Federal legislation and third-party contributions for the estimated environmental remediation costs to close the City's landfill when it reaches its full capacity. These funds are used to plan and provide for final cover placement, grading, gas control systems, final compaction, vegetation establishment, and long-term care after closure.

Recreation Arts and Parks Tax (RAP Tax) Fund

The Recreation, Arts and Parks (RAP) Tax (originally approved by voters in 2007) funded construction of the CenterPoint Legacy Theatre in Centerville, Utah as a joint project with Centerville City and recreational and cultural facilities and organizations in Bountiful City. The originally adopted RAP Tax expired on March 31, 2016, but the tax was re-authorized by voters in November 2014, to continue for a 10-year period. The reauthorized funding is slated primarily for projects located within the corporate limits of Bountiful City with most of the proceeds earmarked for the City's Creekside Park located on Mill Street in Bountiful City and the Ice Ribbon as part of the Bountiful Town Square project located downtown. The current reauthorized RAP Tax will expire on March 31, 2026 unless voters again to reauthorize the tax. Given this, the City intends to submit the reauthorization to a vote on the November ballot in 2024.

Cemetery Perpetual Care Fund

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

Debt Service Fund

The Debt Service Fund accounts for resources that will be used to service general long-term debt of the City. This is debt of a general nature rather than debt specifically applicable to Enterprise Funds, which is accounted for within those respective funds of the City. The City typically follows a pay-as-you-go philosophy for funding capital needs and has had no general outstanding debt for many years until it issued an \$8,000,000 general obligation bond in early July 2022 for the purpose of financing all or a portion of the costs of purchasing the former Washington Elementary School site and improving it as a City park, including a variety of recreation fields and sports uses, and expanding and improving the Bountiful Trail System.

BUSINESS-TYPE FUNDS

Storm Water Fund

The Storm Water Fund was set up to account for monthly storm water charges collected to cover the cost to install and maintain storm drain infrastructure throughout the City. This fund also accounts for any use of those storm water charges in connection with storm drain installation and maintenance.

Fiber Fund

The Fiber Fund was created in Fiscal Year 2022-2023 to account for the cost of acquiring, constructing, and improving a citywide fiber optic network along with the costs of operating that network. This newly created fund will include issuance of a \$47,000,000 bond backed by a pledge of sales tax revenues with an affirmatively stated bond repayment plan using subscriber revenue.

Water Fund

The Water Fund accounts for the activities of the City's culinary water source and distribution system comprised of 9 wells, 14 booster stations (40 pumps and motors), 15 reservoirs and 1 water treatment plant.

Light & Power Fund

The Light & Power Fund accounts for the activities of the City's electricity generation, transmission, and distribution systems comprised of 8 substations (2 of which are located at City-owned hydro-electric facilities), 42 miles of transmission lines, 87 miles of overhead distribution lines and 120 miles of underground distribution lines. The City also owns a natural gas fired power plant in the downtown area and two hydro-

electric facilities outside the City limits. The remainder of power resources are through long-term joint ownership agreements and contracted suppliers.

Golf Fund

The Golf Fund is used to account for the admission and user fees charged in connection with the City's 18-hole golf course. This fund also accounts for any operating and capital expenses incurred to provide the golf services.

Landfill Fund

The Landfill Fund accounts for the activities of the City's sanitary landfill located in the neighboring city of West Bountiful, Utah. The Landfill site was originally a regional landfill serving cities in the south end of Davis County, Utah. In 1990, cities in the south end of Davis County other than Bountiful became part of the Davis County Landfill (Wasatch Integrated Waste) thus divesting themselves of the once regional landfill which is now owned solely by Bountiful City. This fund accounts for any operating and capital expenses incurred to provide these services.

Sanitation Fund

The Sanitation Fund is used to account for the operations of the City's residential refuse collection, curbside recycling collection, and landfill employees and fleet serving all residential and some business locations within the City. The Landfill operation includes activities of the City's sanitary landfill located in the neighboring city of West Bountiful, Utah. The Landfill site was originally a regional landfill serving cities in the south end of Davis County, Utah. In 1990, cities in the south end of Davis County other than Bountiful became part of the Davis County Landfill (Wasatch Integrated Waste) thus divesting themselves of the once regional landfill which is now owned solely by Bountiful City.

Cemetery Fund

The Cemetery Fund is used to account for the sale of cemetery plots and interment fees collected to cover the costs associated with such services. This fund also accounts for any operating and capital expenses incurred to provide these services.

Risk Management Fund

The Risk Management fund's primary purpose is to provide general liability immunity services for City operations covering costs of claims and insurance policies. The City is self-insured up to \$500,000 with an excess insurance policy covering from \$500,000 up to \$10,000,000. This fund accounts for monthly interfund charges estimated to cover the cost to of insurance, claims, and other operating costs associated with City operational risk mitigation. This fund also accounts for any operating costs incurred to provide the risk mitigation services.

Workers' Compensation Fund

The Workers' Compensation Self-Insurance fund's primary purpose is to provide employee compensation for work-related injuries. The City has been self-insured up to \$450,000 for workers' compensation claims with an excess insurance policy covering from \$600,000 to \$1,000,000. However, as of July 1, 2024 the decision was made to purchase a standard workers compensation policy with deductible based on market

conditions and improvements to be realized in administrative practices. This fund accounts for monthly interfund charges estimated to cover the cost of insurance, claims, and other operating costs associated with workers' compensation. This fund also accounts for any operating and capital expenses incurred to provide the workers' compensation services.

Fund-Department Matrix

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

•Departments (Funds 10 and 45)

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

Debt Service Fund (Modified Accrual / Cash basis budgeting)

- Fund 30

Special Revenue Funds (Modified Accrual / Cash basis budgeting)

- | | |
|--|-----------------------------|
| •Redevelopment Agency Revolving Loan (Fund 72) | •Landfill Closure (Fund 78) |
| •Redevelopment Agency Operating (Fund 73) | •RAP Tax (Fund 83) |
| •Cemetery Perpetual Care (Fund 74) | |

Enterprise Funds (Modified Accrual / Cash basis budgeting)

- | | |
|--------------------------|-------------------------------|
| •Storm Water (Fund 49) | •Sanitation (Fund 58) |
| •Fiber (Fund 50) | •Refuse Collection Department |
| •Water (Fund 51) | •Recycling Department |
| •Light & Power (Fund 53) | •Landfill Department |
| •Golf Course (Fund 55) | •Cemetery (Fund 59) |

Internal Service Funds (Modified Accrual / Cash basis budgeting)

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

LONG-TERM FINANCIAL POLICIES

Fiscal operations of Bountiful City, and its component units, are governed by long-standing administrative policies. These “Financial Goals Policies and Procedures” were adopted by the Mayor and City Council on June 24, 1981 and then reaffirmed again on April 4, 1990. Additionally, the Mayor and Council adopted Ordinance 2020-03 dated June 16, 2020 which established reserve funds in the General Fund, Capital Fund and each of the City’s Enterprise Funds. Each of the administrative policies is summarized below:

Basic Goals of City Government

- The following concepts represent four desirable basic goals that support the operating policies of the city. These goals are intended to be constant from one administration to another.
- Local government exists only to serve the needs of its citizens. The basic policies should be of a continuing character and based on sound long-range planning.
- Local government should be responsive and accountable to the needs of the citizens and community.
- Economy and efficiency in government are attainable goals in delivering the basic services that local government must provide.
- Each generation of taxpayers should pay its own fair share of the long-range cost of local government.

Revenues and Taxation

The burden of financing city government should, with reasonable deviations, be financed under the principle of "benefits received". Basic services rendered to the general public, such as police and fire protection, streets and parks, should be financed from revenues imposed on the broad general public, as through property taxes and sales taxes. Special services rendered to special groups of citizens (whether individual or business groups) should be financed by special fees or assessments.

- A city should seek to maintain a stable tax rate for taxes imposed on the broad general public. Growth in population and new businesses should produce revenue increases approximately equal to the added cost of existing services required therefore.
- Where a new service is commenced that serves only a substantial segment of the broad general public and an increase in total revenue proves justified as a result, equity is served if a revenue source is selected that is closely related to such new service, i.e., a source selected on the basis of "benefits received".

Budgeting and Operations

- All budgets should be balanced each year, in accordance with the requirements of Utah law (Utah Code 10-6-110). To assure this result, expenditures should be kept within appropriations, and revenues should be estimated conservatively to avoid unexpected deficits.
- Long-range budget planning is both desirable and essential for avoiding deficits. Budgets in operating funds should be prepared on a forward-looking basis to assure that critical problems can be foreseen, and solutions planned before emergencies arise.

- A reasonable surplus for restricted use, as provided by law, should be permitted to accumulate in the City’s general fund as follows:
 - a. To provide sufficient working capital to avoid borrowing on tax anticipation notes.
 - b. As a cushion or reserve if ever needed to absorb emergencies, such as fire, flood, earthquake or
 - c. Unanticipated deficits, resulting only from actual revenues falling materially below estimated revenues in a given budget year.
 - Planning of annual operating budgets should be continually refined by seeking constantly to relate budget appropriations more closely to actual economic “need”; the need should be determined on the basis of work to be accomplished and services to be performed in the community. Budget appropriations should be established on a conservative basis. The budget is an important means of setting policy.
 - City should open budgets during the fiscal year in rare circumstances. Budgeting for contingencies in each fund is a means to safeguard against the need for frequent budget reopening.
 - Once budgets are adopted by the Council, the administration and control of the budgets should be delegated to the City Manager with monthly reporting of budget to actual to keep the departments and Council informed of trends and any problems. Staying within the adopted budget is the responsibility of each department head with accountability to the City Manager and Council.
- Conditions under which a budget may be reopened and considered for amendment include (but are not limited to):
 - a. Unanticipated additional personnel costs necessary to respond on urgent situations.
 - b. To accommodate a change in accounting principle or practice.
 - c. To account for new program revenues or expenditures not contemplated at the time of original budget adoption.
 - d. For transfers between departments or funds with greater need for funds or to fulfill a legislative intent or mandate.

Multi-Year / Long-Term Capital Planning

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

Cash Management and Investments

The City of Bountiful, Municipal Building Authority and Bountiful Redevelopment Agency (City) seek to invest public funds in securities and deposits that provide a high degree of safety and liquidity along with a competitive yield based on prevailing market conditions while meeting the daily cash flow demand of the city. All investments and deposits are placed subject to applicable City ordinances and State laws pertaining to investment

of public funds in the State of Utah, specifically the Utah Money Management Act (the Act) and the Rules of the State Money Management Council (the Rules), which provisions are hereby incorporated as part of this policy.

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

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

Debt Management

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

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

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

Fund Balance and Reserves

Purpose Statement

Governmental entities have a responsibility to minimize disruptions to services. Local governments can experience much volatility in their financial stability due to the economy, natural disasters, unfunded legislative mandates, etc. Sound financial management includes the practice and discipline of maintaining adequate reserve funds for known and unknown contingencies. The establishment of prudent financial reserve policies is important to ensure the long-term financial health of Bountiful City (the City) and the continuity of its operations.

Bountiful City has long had a “pay-as-you-go” philosophy. This fund balance and reserve policy will aid in maintaining sufficient reserves to provide City operations during emergencies and avoid unnecessary debt and expense.

1. **Equity Reserve Target Levels & Conditions for Use of Reserves**

a. **General Fund**

Reserve Target Level

- 1) At the end of each fiscal year, the City will maintain a reserved portion of unrestricted fund balance between 30 and 35 percent (%) of General Fund “Total Revenues” for the current fiscal period.

Reserve Conditions of Use

- 1) Should the actual amount of reserves fall below the targeted range, the City shall create a detailed financial plan to restore balances to the minimum requirements within three (3) fiscal years. The plan will be prepared and submitted for City Council approval in conjunction with the annual budget. Progress toward reserve replacement will be provided at least annually to the City Council.
 - a. In restoring reserves to the targeted range the City’s financial plan must include measures that do not jeopardize long-term capital plans or asset useful lives. Short-term reductions in infrastructure or asset maintenance expenditures at the expense of asset longevity will not be considered.
- 2) The use of reserves shall be limited to unanticipated and non-recurring needs. Reserve balances shall not be used under normal operating conditions.

b. **Capital Projects Fund**

Reserve Target Level

- 1) At the end of each fiscal year, the City will maintain a reserved portion of unrestricted fund balance equal to or greater than two (2) average fiscal years of Capital Projects Fund total expenditures plus a \$12,000,000 emergency-only reserve.

Reserve Conditions of Use

- 1) Should the actual amount of reserves fall below the targeted range, the City shall create a detailed financial plan to restore balances to the minimum requirements within five (5) fiscal years. The plan will be prepared and submitted for City Council approval in conjunction with the annual budget. Progress toward reserve replacement will be provided at least annually to the City Council.
 - a. In restoring reserves to the targeted range the City’s financial plan must include measures that do not jeopardize long-term capital plans or asset useful lives. Short-term reductions in infrastructure or asset maintenance expenditures at the expense of asset longevity will not be considered.

- 2) The use of Capital Projects Fund operating reserves shall be limited to large and infrequent capital projects. This reserve is intended for infrastructure/asset projects with 20 to 30 year lifecycles. Reserve balances shall not be used for recurring small to moderate capital asset/infrastructure lifecycle replacement.
- 3) The use of the Capital Projects Fund \$12,000,000 reserve will only be considered for City-wide financial emergencies or natural disasters.

c. **Enterprise Funds**

Reserve Target Level

- 1) At the end of each fiscal year, each City enterprise fund will maintain a reserved portion of “Unrestricted Net Position” equal to or greater than six (6) months of its total operating expenses plus one average fiscal year’s capital expenses.

Reserve Target Level Exception

Should the City Council and management determine that, based on available data, a specific enterprise fund cannot operate and still maintain the reserves described above, the following will apply:

- 1) At least annually a report will be given to the City Council regarding the financial status of that fund.
- 2) As part of the annual budget process for that fund, all revenues and expenses will be reviewed in detail in order to evaluate all potential opportunities for financial improvement of the operations.
- 3) Any type of subsidy plan, ongoing or one-time, must be reviewed and approved by the City Council in a City Council meeting. Also any ongoing subsidy must be reevaluated by the full City Council annually.

Reserve Conditions of Use

- 1) Should the actual amount of reserves fall below the targeted range, the enterprise fund shall create a detailed financial plan to restore balances to the minimum requirements within five (5) fiscal years. The plan will be prepared and submitted for City Council approval in conjunction with the annual budget. Progress toward reserve replacement will be provided at least annually to the City Council.
- 2) The use of operating reserves shall be limited to unanticipated and non-recurring needs. Reserve balances shall not be used under normal operating conditions.
- 3) The use of the capital reserves will only be considered for infrastructure/asset projects with 20 to 30 year lifecycles or emergency/natural disaster situations. Capital reserve balances shall not be used for recurring small to moderate capital asset/infrastructure lifecycle replacement.

2. **Equity Balance Decline Policy**

One of the main indicators of the financial health of any operation is whether the equity balance is increasing or decreasing. The GFOA has stated: "The key consideration in analyzing net position is not so much the amount itself, as the direction and speed at which it is either increasing or decreasing." *GAFFR page 807*

As an additional safeguard against financial deterioration, an annual fund balance and net position trend analysis will be performed and a report given to the City Council. Any City fund that has three consecutive fiscal years of declining fund balance or net position will go through the following:

- i. Management shall create a detailed financial plan to reverse the negative trend within two (2) fiscal years. The plan will be prepared and submitted for City Council approval in conjunction with the annual budget.
- ii. Progress toward trend reversal will be provided at least annually to the City Council.

Under no circumstances is any fund of the City allowed to have more than five consecutive years of declining equity balance.

3. **Negative Equity Balance Policy**

The guidance of State Code 10-6-117 will be implemented if any fund of the City should have a negative equity position at the close of the fiscal year. That guidance requires that 5% of the total revenue of that fund's last completed fiscal year be budgeted in the subsequent year to remediate the deficit position.

4. **Equity Balance & Reserves Policy Adoption**

The City's policy shall be adopted by ordinance of the City Council. Any modifications to the policy must also be approved by the City Council.

5. **Prior Reserve Policy Replacement**

This policy supersedes and replaces the policies outlined in City resolutions 1982-11 *Establishment of Reserve Funds for Certain of the Enterprise Funds of the City* and 2010-11 *Rate Stabilization Account*

Risk Management

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

- For general liability risk the City is self-insured up to \$500,000, with commercial excess insurance from \$500,000 to \$10,000,000. To cover the self-insured portion of the risk, there is established a Risk Management Fund (an internal service fund). This covers municipal liability exposure including general liability, auto, public officials' errors and omissions and law enforcement.
- For cyber-liability risk the City maintains a \$2,000,000 coverage limit with a \$50,000 deductible

- The City has an all-risk property insurance policy with a total insured value of \$259,715,725 that includes various category limits, some of which are as follows:
 - a. Buildings and contents limit of \$179,386,725 and \$36,826,000 respectively with a \$100,000 deductible per category,
 - b. Mobile equipment/contractors equipment limit of \$1,352,000 with a \$50,000 deductible,
 - c. Earthquake coverage of \$10,000,000 with a 2% / \$250,000 deductible,
 - d. Flood coverage of \$10,000,000 for facilities that are located outside the standard report zone with a \$250,000 deductible, and
 - e. The City is self-insured for property loss above the limits and below the retentions/deductibles. The operating departments of the General Fund or proprietary funds assume the financial responsibility for risk retained by the City for property damage.
- A boiler and machinery policy is also maintained with a \$50,000,000 policy limit and \$25,000 deductible for all areas with the exception of power generation, distribution and transmission locations which carry a \$100,000 deductible.
 - The Treasurer is covered under a \$2,300,000 bond with a \$15,000 deductible.
 - The City also has public employee dishonesty insurance (an employee blanket bond and commercial crime) with a \$500,000 limit per occurrence and a \$5,000 deductible.
 - For workers compensation coverage the City carries commercial insurance with a \$500,000 deductible and coverage up to statutory limits plus a \$1,000,000 limit on employer's liability. To cover the costs of Workers Compensation administration there is established a Workers Compensation Fund (an internal service fund).

PROJECTED CHANGES IN FUND BALANCES (APPROPRIATED GOVERNMENTAL FUNDS)

City of Bountiful
 Changes in Governmental Fund Balances (appropriated)
 Fiscal Years Ending June 30, 2023 through 2025

	General	Capital Projects	Redevelopment Agency	Landfill Closure	RAP Tax	Cemetery Perpetual Care	Debt Service	Total Governmental Funds
Fund Balance (as of 6/30/2023)	7,067,680	42,733,185	5,038,157	927,160	280,199	2,464,474	19,997	\$ 58,530,852
Prior Period Adjustments								-
Estimated Revenues (as of 6/30/2024)	18,312,481	9,728,111	1,250,984	50,883	752,010	122,729	587,176	30,804,374
Estimated Expenditures (as of 6/30/2024)	(22,786,879)	(6,877,316)	(2,502,373)	-	(1,088,488)	(294)	(562,022)	(33,817,372)
Estimated Transfers In (Out)	2,987,113	700,900						3,688,013
Estimated Fund Balance (as of 6/30/2024)	\$ 5,580,395	\$ 46,284,880	\$ 3,786,768	\$ 978,043	\$ (56,279)	\$ 2,586,909	\$ 45,151	\$ 59,205,867
Estimated Beginning Fund Balance (as of 7/1/2024)	\$ 5,580,395	\$ 46,284,880	\$ 3,786,768	\$ 978,043	\$ (56,279)	\$ 2,586,909	\$ 45,151	\$ 59,205,867
Budgeted Revenues (as of 6/30/2025)	21,209,125	4,731,655	1,167,083	45,600	758,000	115,000	542,550	28,569,013
Budgeted Expenditures (as of 6/30/2025)	(24,199,125)	(6,167,230)	(3,264,409)	-	(928,800)	(451)	(559,596)	(35,119,611)
Transfers and Contributions In (Out):								-
RAP Tax		600,000						600,000
Light & Power Contribution	2,990,000							2,990,000
Total Transfers and Contributions	2,990,000	600,000	-	-	-	-	-	3,590,000
Net Increase (Decrease) in Fund Balance	-	(835,575)	(2,097,326)	45,600	(170,800)	114,549	(17,046)	(2,960,598)
Estimated Fund Balance (as of 6/30/2025)	\$ 5,580,395	\$ 45,449,305	\$ 1,689,442	\$ 1,023,643	\$ (227,079)	\$ 2,701,458	\$ 28,105	\$ 56,245,269
Percentage Change	0.0%	-1.8%	-55.4%	4.7%	303.5%	4.4%	-37.8%	-5.0%

Major Changes

Redevelopment Agency

The Redevelopment Agency fund balance is projected to decrease by 55.4% due to development costs at the Renaissance Town Center project, and the former Washington Elementary School property for development into a recreational property.

RAP Tax

The RAP Tax fund balance is projected to further decrease by 303.5% due to planned transfers of fund balance to reimburse the Capital Fund for upfront costs related to development of Creekside Park and the Bountiful Town Square.

Debt Service

The Debt Service fund balance is projected to decrease by 37.8% due to the general obligation bond transactions that affected the prior fiscal year.

PROJECTED CHANGES IN NET POSITION (PROPRIETARY FUNDS)

City of Bountiful

Changes in Proprietary Funds Net Position

Fiscal Years Ending June 30, 2023 through 2025

	Water	Light & Power	Sanitation	Fiber	Storm Water	Golf Course	Cemetery	Total Governmental Activities - Enterprise Funds	Liability Insurance & Workers Compensation
Net Position (as of 6/30/2023)	33,127,340	63,231,211	15,896,144	-14,994	10,114,622	4,002,414	7,032,569	\$ 133,389,306	\$ 1,890,785
Prior Period Adjustments								-	-
Estimated Revenues (as of 6/30/2024)	6,264,722	33,376,650	4,193,308	(395,945)	2,119,096	2,055,720	523,613	48,137,163	1,112,618
Estimated Expenses (as of 6/30/2024)	(6,466,440)	(31,256,783)	(5,285,050)	(3,711,353)	(2,326,210)	(1,966,717)	(669,656)	(51,682,209)	(1,520,773)
Estimated Transfers In (Out)	-	-	-	-	-	-	-	-	-
Estimated Net Position (as of 6/30/2024)	\$ 32,925,622	\$ 65,351,078	\$ 14,804,402	\$ (4,122,292)	\$ 9,907,508	\$ 4,091,417	\$ 6,886,526	\$ 129,844,260	\$ 1,482,630
Estimated Beginning Net Position (as of 7/1/2024)	\$ 32,925,622	\$ 65,351,078	\$ 14,804,402	\$ (4,122,292)	\$ 9,907,508	\$ 4,091,417	\$ 6,886,526	\$ 129,844,260	\$ 1,482,630
Budgeted Revenues (as of 6/30/2025)	6,433,000	35,406,787	4,718,710	203,250	2,031,918	2,000,000	695,725	51,489,390	1,080,133
Budgeted Expenses (as of 6/30/2025)	(7,275,619)	(39,556,787)	(5,977,183)	(22,894,751)	(2,395,274)	(2,044,377)	(650,724)	(80,794,715)	(1,568,978)
Transfers and Contributions In (Out):									
Contribution to the General Fund		(3,072,651)						(3,072,651)	
Total Transfers and Contributions	-	(3,072,651)	-	-	-	-	-	(3,072,651)	-
Net Increase (Decrease) in Net Position	(842,619)	(7,222,651)	(1,258,473)	(22,691,501)	(363,356)	(44,377)	45,001	(32,377,976)	(488,845)
Estimated Net Position (as of 6/30/2025)	\$ 32,083,003	\$ 58,128,427	\$ 13,545,929	\$ (26,813,793)	\$ 9,544,152	\$ 4,047,040	\$ 6,931,527	\$ 97,466,284	\$ 993,785
Percentage Change	-2.6%	-11.1%	-8.5%	550.5%	-3.7%	-1.1%	0.7%	-24.9%	-33.0%

Major Changes

Light & Power Fund

The net position of the Light & Power fund decreased by 11.1% due mostly to the effects of increases in planned capital expenses and the costs of power resources.

Fiber Fund

The net position of the Fiber fund decreased by 550.5% due to capital costs exceeding revenues during the development stage of the project. An interfund loan for working capital has been established between the Capital and Fiber funds for the period of project construction and the early years of initial operations.

Internal Service Funds

The net position of both the Liability and Workers Compensation funds is declining a combined 33.0% due mostly to the cost of claims expected to be paid and the costs of insurance premiums.

MAJOR REVENUE SOURCES

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

Governmental Funds

Property Tax (General Property Taxes; Property Tax for Debt Service; Fees in Lieu of Property Tax; Tax Increment): \$4,419,913

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

General Sales & Use Tax (Sales Taxes; Transient Room Tax & Recreation Arts & Parks Taxes): \$12,089,000

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

Utility Franchise and Related Taxes: \$3,990,000

Utility Franchise tax includes taxes assessed, collected and distributed to the City by energy, telecommunications and cable companies operating within Bountiful City. The amount shown includes energy sales and use tax for electricity and natural gas sales at the rate of 6%. Also included are franchise fees on cable television at the rate of 5% and a 3.5% tax on telecommunications along with the tax on E911 of \$0.71 per phone line.

Grants & Intergovernmental (Class C Road Funds & County Highway/Transit Tax) \$3,505,340

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

Contribution from the Light & Power Fund \$3,072,651

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

transfers also provide a means for reimbursement of the General Fund for services provided to non-property tax paying groups such as non-profit organizations, churches, and governmental entities.

Business-type (Proprietary) Funds

Electric Metered Sales and Related

\$33,557,804

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

Sale of Water

\$6,200,000

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

Refuse Collection Fees & Landfill Charges

\$3,793,192

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

Golf Course Fees

\$1,979,000

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

KEY FINANCIAL AND BUDGETARY TRENDS (REVENUES)

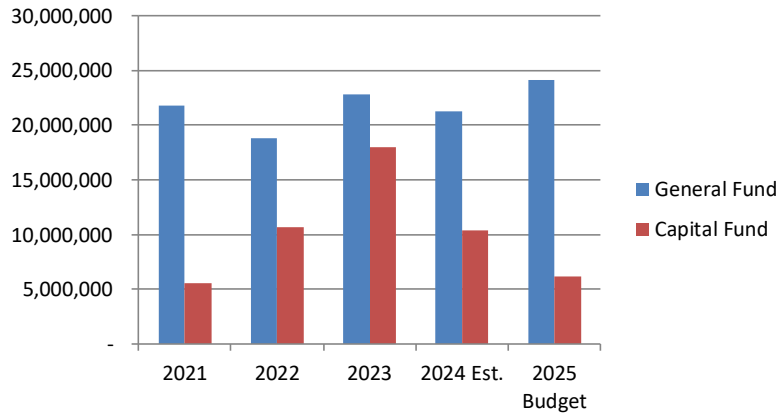
City of Bountiful

Key Financial Trends

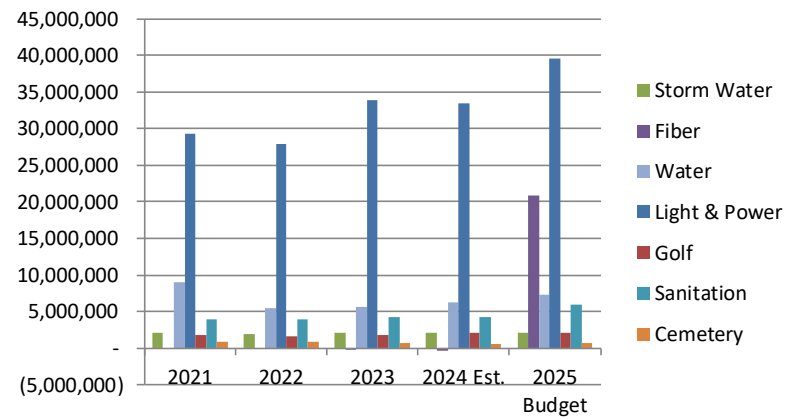
Revenues (Total Reporting Entity)

<u>Fund</u>	<u>Fiscal Year 2021</u>	<u>Fiscal Year 2022</u>	<u>Fiscal Year 2023</u>	<u>Fiscal Year 2024 Est.</u>	<u>Fiscal Year 2025 Budget</u>
General Fund	21,818,395	18,859,049	22,840,198	21,299,594	24,199,125
Capital Fund	5,501,304	10,702,009	17,988,297	10,429,011	6,167,230
Total General & Capital Funds	<u>27,319,699</u>	<u>29,561,058</u>	<u>40,828,495</u>	<u>31,728,605</u>	<u>30,366,355</u>
Debt Service Fund	226	(306)	751,414	587,176	559,596
RAP Tax	699,869	747,104	792,853	752,010	928,800
RDA Revolving Loan	351,939	108,311	251,008	313,246	1,500,480
RDA Operating	1,140,711	1,048,769	976,489	937,738	1,763,929
Cemetery Perpetual Care	121,575	72,004	135,579	122,729	451
Landfill Closure	4,351	4,443	34,281	50,883	-
Total Special Revenue Funds	<u>2,318,445</u>	<u>1,980,631</u>	<u>2,190,210</u>	<u>2,176,606</u>	<u>4,193,660</u>
Storm Water	2,159,273	1,889,706	2,158,772	2,118,645	2,031,918
Fiber	-	-	(4,097)	(395,945)	20,892,501
Water	9,001,911	5,547,861	5,619,054	6,264,722	7,275,619
Light & Power	29,271,442	27,869,504	33,951,822	33,376,650	39,556,787
Golf	1,746,144	1,675,338	1,849,481	2,055,720	2,044,377
Sanitation	3,940,354	3,965,684	4,194,437	4,193,308	5,977,183
Cemetery	842,896	871,354	748,378	523,613	650,724
Total Enterprise Funds	<u>46,962,020</u>	<u>41,819,447</u>	<u>48,517,847</u>	<u>48,136,713</u>	<u>78,429,109</u>
Computer Replacement	49,746	49,123	97,699	122,548	203,350
Liability Insurance	433,197	533,231	615,280	743,320	1,054,164
Workers Compensation	306,588	284,973	358,943	369,298	391,022
Total Internal Service Funds	<u>789,531</u>	<u>867,327</u>	<u>1,071,922</u>	<u>1,235,166</u>	<u>1,648,536</u>
Total Revenues (with transfers)	<u>77,389,921</u>	<u>74,228,157</u>	<u>93,359,888</u>	<u>83,864,266</u>	<u>115,197,256</u>

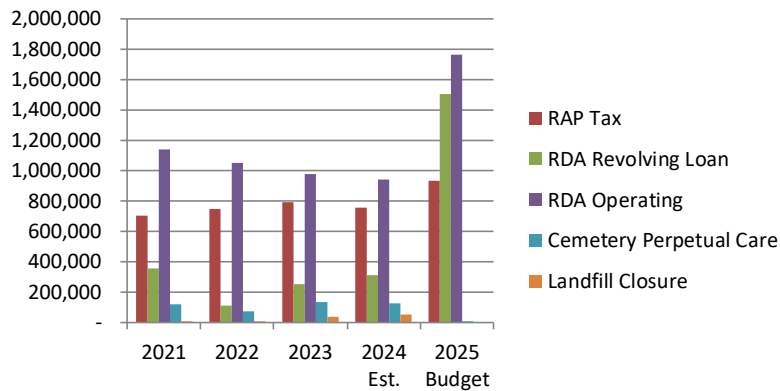
General & Capital Fund Revenues



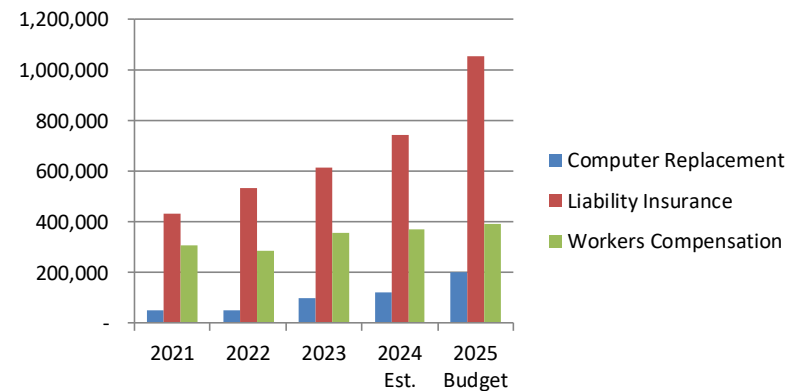
Enterprise Fund Revenues



Special Revenue Fund Revenues



Internal Service Fund Revenues



KEY FINANCIAL AND BUDGETARY TRENDS (EXPENDITURES / EXPENSES)

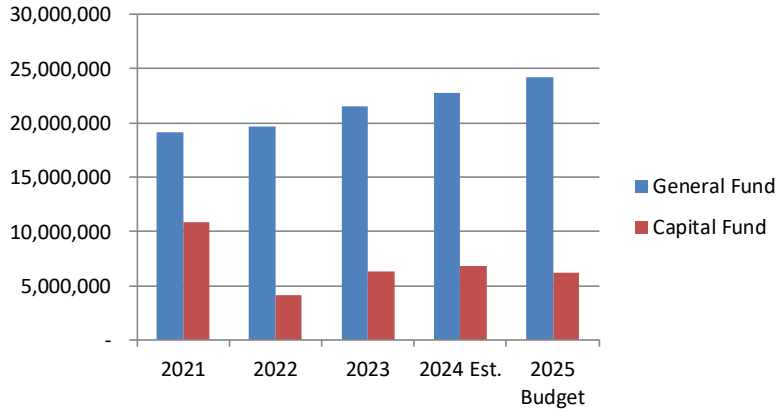
City of Bountiful

Key Financial Trends

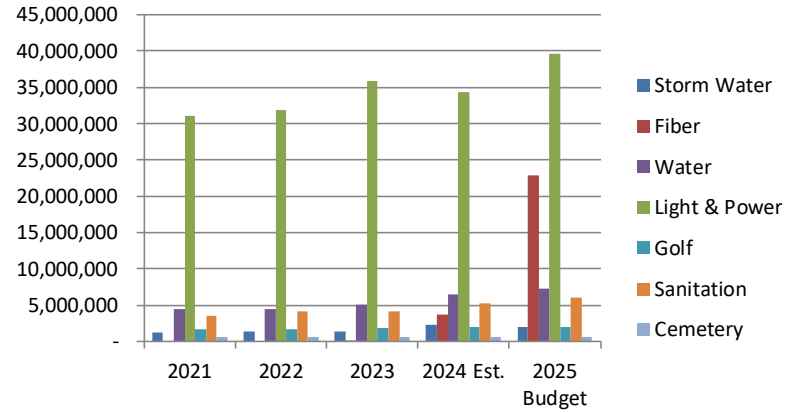
Expenditures/Expenses (Total Reporting Entity)

<u>Fund</u>	<u>Fiscal Year 2021</u>	<u>Fiscal Year 2022</u>	<u>Fiscal Year 2023</u>	<u>Fiscal Year 2024 Est.</u>	<u>Fiscal Year 2025 Budget</u>
General Fund	19,121,512	19,650,163	21,511,692	22,786,879	24,199,125
Capital Fund	10,894,110	4,139,760	6,269,244	6,877,316	6,167,230
Total Governmental Funds	<u>30,015,622</u>	<u>23,789,923</u>	<u>27,780,936</u>	<u>29,664,195</u>	<u>30,366,355</u>
Debt Service Fund	15	15	752,436	562,022	559,596
RAP Tax	550,394	616,096	1,169,974	1,088,488	928,800
RDA Revolving Loan	2,416	332,293	1,766	360	1,500,480
RDA Operating	670,135	5,120,171	158,799	2,502,013	1,763,929
Cemetery Perpetual Care	1,548	1,683	1,206	294	451
Landfill Closure	-	-	-	-	-
Total Special Revenue Funds	<u>1,224,493</u>	<u>6,070,243</u>	<u>1,331,745</u>	<u>3,591,155</u>	<u>4,193,660</u>
Storm Water	1,215,379	1,325,539	1,434,310	2,326,210	2,031,918
Fiber	-	-	18,098	3,711,353	22,894,751
Water	4,555,678	4,551,957	5,155,015	6,466,440	7,275,619
Light & Power	31,038,138	31,833,754	35,832,343	34,272,039	39,556,787
Golf	1,764,528	1,677,532	1,900,656	1,966,717	2,044,377
Sanitation	3,516,245	4,240,379	4,252,771	5,285,050	5,977,183
Cemetery	562,640	565,918	653,175	669,656	650,724
Total Enterprise Funds	<u>42,652,608</u>	<u>44,195,079</u>	<u>49,246,368</u>	<u>54,697,465</u>	<u>80,431,359</u>
Computer Replacement	63,449	78,797	98,423	139,080	203,350
Liability Insurance	576,083	1,017,993	820,737	955,621	1,054,164
Workers Compensation	583,026	340,893	552,290	565,152	391,022
Total Internal Service Funds	<u>1,222,558</u>	<u>1,437,683</u>	<u>1,471,450</u>	<u>1,659,853</u>	<u>1,648,536</u>
Total Expenditures/Expenses (with transfers)	<u>75,115,296</u>	<u>75,492,943</u>	<u>80,582,935</u>	<u>90,174,690</u>	<u>117,199,506</u>

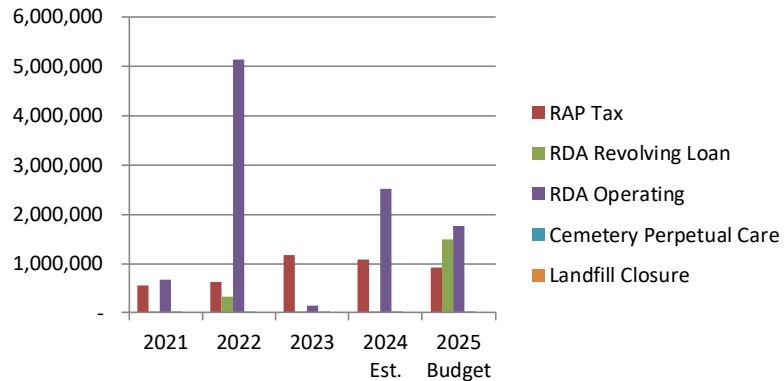
General & Capital Fund Expenditures



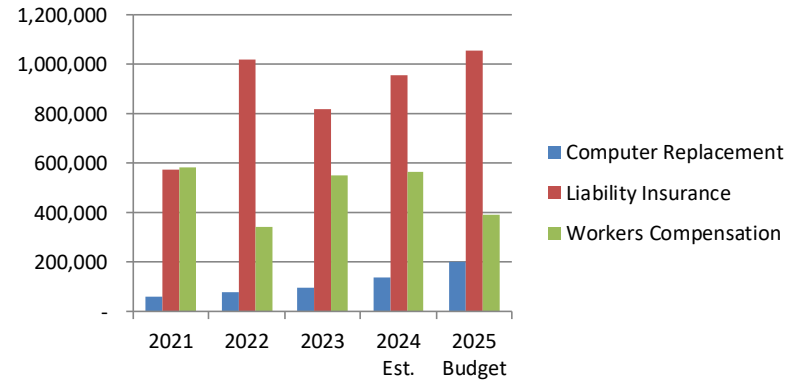
Enterprise Fund Expenses



Special Revenue Fund Expenditures



Internal Service Fund Expenditures



POSITION SUMMARIES

FTE Summary by Department and Fund Fiscal Year 2023-2024

Department	Fund	FT FTE	FT HRS	PT FTE	PT HRS	TOTAL FTE	TOTAL HRS
Legislative	General	0.50	1,040	0.38	780	0.88	1,820
Legal	General	2.60	5,408	1.18	2,458	3.78	7,866
Executive	General	1.30	2,704	0.00	0	1.30	2,704
Information Systems	General	2.00	4,160	1.00	2,080	3.00	6,240
Human Resources	General	1.60	3,328	0.00	0	1.60	3,328
Finance	General	9.00	16,640	1.60	3,328	10.60	19,968
Government Buildings	General	1.00	2,080	0.56	1,166	1.56	3,246
Police	General	58.00	120,640	9.37	19,482	67.37	140,122
Streets	General	17.95	37,336	1.06	2,200	19.01	39,536
Parks	General	6.90	14,352	9.13	18,986	16.03	33,338
Engineering	General	5.50	11,440	0.37	760	5.87	12,200
Planning	General	3.60	7,488	0.00	0	3.60	7,488
Total General Fund		109.95	226,616	24.65	51,240	134.60	277,856
Storm Water	Storm Water	5.25	8,840	0.82	1,700	6.07	10,540
Water	Water	15.00	31,200	1.25	2,600	16.25	33,800
Power	Power	34.00	70,720	1.83	3,812	35.83	74,532
Golf	Golf	4.00	8,320	10.43	21,700	14.43	30,020
Recycling	Sanitation	2.00	4,160	0.50	1,040	2.50	5,200
Landfill	Sanitation	7.05	14,664	2.64	5,500	9.69	20,164
Refuse Collection	Sanitation	6.35	13,208	0.50	1,040	6.85	14,248
Cemetery	Cemetery	3.00	6,240	1.44	3,000	4.44	9,240
Total Enterprise Funds		76.65	157,352	19.41	40,392	96.06	197,744
Liability	Liability	0.50	1,040	0.00	0	0.50	1,040
Workers Compensation	Workers Comp	0.50	1,040	0.00	0	0.50	1,040
Total Internal Service Funds		1.00	2,080	0.00	0	1.00	2,080
RDA	RDA	0.40	832	0.50	1,040	0.90	1,872
TOTAL ALL FUNDS		188.00	386,880	44.56	92,672	232.56	479,552

FTE Summary by Department and Fund
Fiscal Year 2022-23

Department	Fund	FT FTE	FT HRS	PT FTE	PT 44742	TOTAL FTE	TOTAL HRS
Legislative	General	0.50	1,040	0.38	780	0.88	1,820
Legal	General	2.40	4,992	0.46	950	2.86	5,942
Executive	General	1.30	2,704	0.00	0	1.30	2,704
Information Systems	General	2.00	4,160	1.00	2,080	3.00	6,240
Human Resources	General	1.60	3,328	0.00	0	1.60	3,328
Finance	General	4.00	8,320	0.60	1,248	4.60	9,568
Treasury	General	4.00	10,400	1.00	2,080	5.00	12,480
Government Buildings	General	1.00	2,080	0.56	1,166	1.56	3,246
Police	General	58.00	120,640	9.37	19,482	67.37	140,122
Streets	General	17.95	37,336	1.06	2,200	19.01	39,536
Parks	General	6.90	14,352	9.13	18,986	16.03	33,338
Engineering	General	5.50	11,440	0.37	760	5.87	12,200
Planning	General	3.60	7,488	0.00	0	3.60	7,488
Total General Fund							
Total General Fund		108.75	228,280	23.91	49,732	132.66	278,012
<u>Storm Water</u>	Storm Water	4.25	8,840	0.82	1,700	5.07	10,540
Water	Water	15.00	31,200	1.25	2,600	16.25	33,800
Power	Power	34.00	64,480	1.83	3,812	35.83	68,292
Golf	Golf	4.00	8,320	10.43	21,700	14.43	30,020
Landfill	Landfill	7.05	14,664	2.64	5,500	9.69	20,164
Sanitation	Sanitation	6.35	13,208	0.50	1,040	6.85	14,248
Cemetery	Cemetery	3.00	6,240	1.44	3,000	4.44	9,240
Total Enterprise Funds		73.65	146,952	18.92	39,352	92.57	186,304
Liability	Liability	0.50	1,040	0.00	0	0.50	1,040
Workers Compensation	Workers Comp	0.50	1,040	0.00	0	0.50	1,040
Total Internal Service Funds		1.00	2,080	0.00	0	1.00	2,080
RDA	RDA	0.40	832	0.50	1,040	0.90	1,872
TOTAL ALL FUNDS		180.80	378,144	43.33	90,124	224.13	468,268

Fiscal Year 2021-2022

Department	Fund	Full-Time FTE	Full-Time Hours	Part-Time FTE	Part-Time Hours	Total FTE	Total Hours
<u>GENERAL FUND</u>							
Legislative	General	0.50	1,040	0.38	780	0.88	1,820
Legal	General	2.40	4,992	0.46	950	2.86	5,942
Executive	General	1.30	2,704	0.00	0	1.30	2,704
Human Resources	General	1.60	3,328	0.00	0	1.60	3,328
Information Technology	General	4.00	6,240	0.00	0	4.00	6,240
Finance	General	4.00	8,320	0.60	1,248	4.60	9,568
Treasury	General	5.00	10,400	1.00	2,080	6.00	12,480
Government Buildings	General	1.00	2,080	0.56	1,166	1.56	3,246
Police	General	58.25	121,160	44.37	92,282	102.62	213,442
Streets	General	17.95	37,336	1.06	2,200	19.01	39,536
Parks	General	6.90	14,352	9.13	18,986	16.03	33,338
Engineering	General	5.50	11,440	0.37	760	5.87	12,200
Planning	General	3.60	7,488	0.00	0	3.60	7,488
Total General Fund		112.00	230,880	57.93	120,452	169.93	351,332
<u>ENTERPRISE FUNDS</u>							
Storm Water	Enterprise	5.25	10,920	0.82	1,700	6.07	12,620
Water	Enterprise	15.00	31,200	1.25	2,600	16.25	33,800
Power	Enterprise	34.00	70,720	1.83	3,812	35.83	74,532
Golf	Enterprise	4.00	8,320	10.43	21,700	14.43	30,020
Landfill	Enterprise	6.05	12,584	3.25	6,750	9.30	19,334
Sanitation	Enterprise	5.35	11,128	0.50	1,040	5.85	12,168
Cemetery	Enterprise	3.00	6,240	1.44	3,000	4.44	9,240
Total Enterprise Funds		72.65	151,112	19.52	40,602	92.17	191,714
<u>INTERNAL SERVICE FUNDS</u>							
Liability	Internal Service	0.50	1,040	0.00	0	0.50	1,040
Workers Compensation	Internal Service	0.50	1,040	0.00	0	0.50	1,040
Total Internal Service Funds		1.00	2,080	0.00	0	1.00	2,080
<u>SPECIAL REVENUE FUNDS</u>							
Redevelopment Agency	Special Revenue	0.40	832	0.50	1,040	0.90	1,872
Total - All Funds		186.05	384,904	77.95	162,094	264.00	546,998

Fiscal Year 2020-2021

Department	Fund	Full-Time FTE	Full-Time Hours	Part-Time FTE	Part-Time Hours	Total FTE	Total Hours
<u>GENERAL FUND</u>							
Legislative	General	0.50	1,040	0.38	780	0.88	1,820
Legal	General	2.40	4,992	0.46	950	2.86	5,942
Executive	General	1.30	2,704	0.00	0	1.30	2,704
Human Resources	General	1.60	3,328	0.00	0	1.60	3,328
Information Technology	General	3.00	6,240	0.50	1,040	3.50	7,280
Finance	General	4.00	8,320	0.60	1,248	4.60	9,568
Treasury	General	4.00	10,400	1.00	2,080	5.00	12,480
Government Buildings	General	1.00	2,080	0.56	1,166	1.56	3,246
Police	General	58.25	121,160	45.37	94,362	103.62	215,522
Streets	General	18.50	38,480	1.06	2,200	19.56	40,680
Parks	General	5.90	12,272	5.73	11,914	11.63	24,186
Engineering	General	5.50	11,440	0.37	760	5.87	12,200
Planning	General	2.60	5,408	0.00	0	2.60	5,408
Total General Fund		108.55	227,864	56.03	116,500	164.58	344,364
<u>ENTERPRISE FUNDS</u>							
Storm Water	Enterprise	4.30	8,944	0.82	1,700	5.12	10,644
Water	Enterprise	15.00	31,200	1.25	2,600	16.25	33,800
Power	Enterprise	34.00	70,720	1.83	3,812	35.83	74,532
Golf	Enterprise	4.00	8,320	10.43	21,700	14.43	30,020
Landfill	Enterprise	4.75	9,880	3.25	6,750	8.00	16,630
Sanitation	Enterprise	5.15	10,712	0.50	1,040	5.65	11,752
Cemetery	Enterprise	3.00	6,240	1.44	3,000	4.44	9,240
Total Enterprise Funds		70.20	146,016	19.52	40,602	89.72	186,618
<u>INTERNAL SERVICE FUNDS</u>							
Liability	Internal Service	0.50	1,040	0.00	0	0.50	1,040
Workers Compensation	Internal Service	0.50	1,040	0.00	0	0.50	1,040
Total Internal Service Funds		1.00	2,080	0.00	0	1.00	2,080
<u>SPECIAL REVENUE FUNDS</u>							
Redevelopment Agency	Special Revenue	0.40	832	0.50	1,040	0.90	1,872
Total - All Funds		180.15	376,792	76.05	158,142	256.20	534,934

Fiscal Year 2019-2020

Department	Fund	Full-Time FTE	Full-Time Hours	Part-Time FTE	Part-Time Hours	Total FTE	Total Hours
<u>GENERAL FUND</u>							
Legislative	General	0.50	1,040	0.38	780	0.88	1,820
Legal	General	2.40	4,992	0.46	950	2.86	5,942
Executive	General	1.30	2,704	0.00	0	1.30	2,704
Human Resources	General	1.60	3,328	0.00	0	1.60	3,328
Information Technology	General	3.00	6,240	0.50	1,040	3.50	7,280
Finance	General	4.00	8,320	0.60	1,248	4.60	9,568
Treasury	General	4.00	10,400	1.00	2,080	5.00	12,480
Government Buildings	General	1.00	2,080	0.56	1,166	1.56	3,246
Police	General	57.05	119,704	9.09	18,898	66.14	138,602
Streets	General	17.50	36,400	1.06	2,200	18.56	38,600
Parks	General	5.75	11,960	5.73	13,280	11.48	25,240
Engineering	General	5.80	12,064	0.37	760	6.17	12,824
Planning	General	2.60	5,408	0.00	0	2.60	5,408
Total General Fund		106.50	224,640	19.75	42,402	126.25	267,042
<u>ENTERPRISE FUNDS</u>							
Storm Water	Enterprise	4.30	8,944	0.82	1,700	5.12	10,644
Water	Enterprise	15.00	31,200	1.25	2,600	16.25	33,800
Power	Enterprise	34.00	70,720	1.83	3,812	35.83	74,532
Golf	Enterprise	4.00	8,320	10.43	21,700	14.43	30,020
Landfill	Enterprise	4.75	9,880	3.25	6,750	8.00	16,630
Sanitation	Enterprise	5.15	10,712	0.50	1,040	5.65	11,752
Cemetery	Enterprise	3.15	6,552	1.44	3,000	4.59	9,552
Total Enterprise Funds		70.35	146,328	19.52	40,602	89.87	186,930
<u>INTERNAL SERVICE FUNDS</u>							
Liability	Internal Service	0.50	1,040	0.00	0	0.50	1,040
Workers Compensation	Internal Service	0.50	1,040	0.00	0	0.50	1,040
Total Internal Service Funds		1.00	2,080	0.00	0	1.00	2,080
<u>SPECIAL REVENUE FUNDS</u>							
Redevelopment Agency	Special Revenue	0.16	832	0.50	1,040	0.66	1,872
Total - All Funds		178.01	373,880	39.77	84,044	217.78	457,924

Fiscal Year 2018-2019

Department	Fund	Full-Time FTE	Full-Time Hours	Part-Time FTE	Part-Time Hours	Total FTE	Total Hours
<u>GENERAL FUND</u>							
Legislative	General	0.50	1,040	0.38	780	0.9	1,820
Legal	General	2.40	4,992	0.00	0	2.4	4,992
Executive	General	1.30	2,704	0.22	449	1.5	3,153
Human Resources	General	1.60	3,328	0.00	0	1.6	3,328
Information Technology	General	3.00	6,240	0.50	1,040	3.5	7,280
Finance	General	4.00	8,320	0.60	1,248	4.6	9,568
Treasury	General	4.00	10,400	1.00	2,080	5.0	12,480
Government Buildings	General	1.00	2,080	0.56	1,166	1.6	3,246
Police	General	57.55	115,544	9.21	19,158	66.8	134,702
Streets	General	17.50	36,400	1.06	2,200	18.6	38,600
Parks	General	5.75	11,960	5.38	11,200	11.1	23,160
Engineering	General	5.70	11,856	0.37	760	6.1	12,616
Planning	General	2.60	5,408	0.00	0	2.6	5,408
Total General Fund		106.90	220,272	19.28	40,081	126.2	260,353
<u>ENTERPRISE FUNDS</u>							
Storm Water	Enterprise	4.00	8,320	0.82	1,700	4.8	10,020
Water	Enterprise	15.00	27,040	1.25	2,600	16.3	29,640
Power	Enterprise	34.00	70,720	1.83	3,812	35.8	74,532
Golf	Enterprise	4.00	8,320	10.43	21,700	14.4	30,020
Landfill	Enterprise	4.75	9,880	3.25	6,750	8.0	16,630
Sanitation	Enterprise	5.15	10,712	0.50	1,040	5.7	11,752
Cemetery	Enterprise	3.15	6,552	1.44	3,000	4.6	9,552
Total Enterprise Funds		70.05	141,544	19.52	40,602	89.6	182,146
<u>INTERNAL SERVICE FUNDS</u>							
Liability	Internal Service	0.50	1,040	0.00	0	0.5	1,040
Workers Compensation	Internal Service	0.50	1,040	0.00	0	0.5	1,040
Total Internal Service Funds		1.00	2,080	0.00	0	1.0	2,080
<u>SPECIAL REVENUE FUNDS</u>							
Redevelopment Agency	Special Revenue	0.16	832	0.50	1,040	0.7	1,872
Total - All Funds		178.11	364,728	39.30	81,723	217.4	446,451

Fiscal Year 2017-2018

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

Fiscal Year 2016-2017

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

FISCAL YEAR 2015-2016

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

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

SUPPLEMENTAL COMMUNITY AND STATISTICAL INFORMATION

This section provides data for perspective on how Bountiful City compares with the surrounding community and economy.

For more information on the history of Bountiful City see the following link on the City's website: <https://www.bountifulutah.gov/Bountiful-City-History>. Current events and items of interest can be found on the Bountiful City website at: www.bountifulutah.gov.

City of Bountiful Community Comparative Statistics										
City	2024 Est. Population	Persons Under 18 years 2023 est.	Persons 65 years & over 2023 est.	Average Household Size	2022 Est. Median Household Income	2024 Average Home Assessed Value	CY 2023 Gross Taxable Sales	Square Miles	Center Lane Miles	
CENTERVILLE	16,502	26.3%	19.1%	2.9	\$113,697	\$542,000	\$655,570,672	6.0	63.96	
CLEARFIELD	34,062	29.2%	6.8%	3.0	\$69,889	\$362,000	\$441,389,808	7.7	76.75	
CLINTON	23,538	32.0%	8.9%	3.5	\$102,712	\$409,000	\$388,998,343	5.9	86.80	
FARMINGTON	25,660	35.8%	9.9%	3.5	\$115,278	\$627,000	\$786,396,174	10.0	83.41	
FRUIT HEIGHTS	5,971	30.4%	18.6%	2.9	\$117,123	\$661,000	\$47,422,336	2.3	24.56	
KAYSVILLE	32,761	36.0%	10.2%	3.6	\$121,867	\$590,000	\$620,227,402	10.5	126.73	
LAYTON	82,601	29.4%	9.8%	3.0	\$93,453	\$460,000	\$2,372,306,906	22.5	275.79	
NORTH SALT LAKE	22,537	28.7%	10.1%	2.9	\$94,365	\$514,000	\$687,430,040	8.5	63.12	
SOUTH WEBER	8,124	29.4%	9.2%	3.5	\$130,769	\$530,000	\$82,901,828	4.6	31.84	
SUNSET	5,372	26.2%	10.1%	3.3	\$64,604	\$307,000	\$73,907,400	1.5	18.83	
SYRACUSE	35,561	38.0%	7.6%	3.7	\$125,602	\$500,000	\$412,057,836	10.2	122.63	
WEST POINT	11,892	28.3%	7.5%	3.3	\$114,801	\$476,000	\$134,311,220	7.1	51.77	
WEST BOUNTIFUL	5,888	27.3%	17.5%	3.1	\$123,379	\$513,000	\$386,044,914	3.3	26.21	
WOODS CROSS	11,487	30.3%	6.4%	3.4	\$101,742	\$446,000	\$623,295,599	3.8	34.62	
AVERAGE	22,997	30.5%	10.8%	3.3	\$106,377	\$495,500	\$550,875,748	7.4	77.64	
BOUNTIFUL	44,481	29.6%	14.7%	3.1	\$96,060	\$516,000	\$828,069,282	14.0	158.96	

Sources: www.tax.utah.gov; www.udot.utah.gov; www.daviscountyutah.gov/assessor; census.gov

City of Bountiful Community Comparative Statistics										
PRESENTED FOR COMPARISON PURPOSES										
City	2023 Est. Population	Persons Under 18 years 2022 est.	Persons 65 years & over 2022 est.	Average Household Size	2021 Est. Median Household Income	2023 Average Home Assessed Value	CY 2022 Gross Taxable Sales	Square Miles	Center Lane Miles	
CENTERVILLE	16,502	27.9%	18.3%	2.9	\$107,808	\$541,000	\$692,302,423	6.0	63.96	
CLEARFIELD	34,062	30.7%	6.5%	3.1	\$64,689	\$370,000	\$408,117,208	7.7	76.75	
CLINTON	23,538	33.6%	8.5%	3.5	\$90,397	\$433,000	\$380,649,991	5.9	76.9	
FARMINGTON	25,660	35.5%	9.4%	3.4	\$107,559	\$641,000	\$776,889,171	10.0	83.41	
FRUIT HEIGHTS	5,971	33.6%	15.8%	3.1	\$104,593	\$721,000	\$44,212,592	2.3	23.73	
KAYSVILLE	32,761	36.8%	10.0%	3.7	\$110,700	\$628,000	\$612,185,963	10.5	126.73	
LAYTON	82,601	30.2%	9.3%	3.1	\$85,224	\$488,000	\$2,401,213,539	22.5	275.79	
NORTH SALT LAKE	22,537	30.6%	8.6%	2.9	\$84,661	\$583,000	\$679,807,437	8.5	63.12	
SOUTH WEBER	8,124	30.4%	9.5%	3.4	\$120,365	\$526,000	\$76,444,607	4.6	31.84	
SUNSET	5,372	26.4%	10.5%	3.3	\$62,950	\$317,000	\$70,955,176	1.5	18.83	
SYRACUSE	35,561	38.5%	7.3%	3.7	\$114,864	\$509,000	\$384,166,137	10.2	122.63	
WEST POINT	11,892	27.7%	7.3%	3.5	\$103,975	\$470,000	\$127,560,951	7.1	48.15	
WEST BOUNTIFUL	5,888	28.4%	16.1%	3.1	\$110,906	\$560,000	\$385,032,373	3.3	26.21	
WOODS CROSS	11,487	30.3%	6.4%	3.3	\$89,441	\$461,000	\$588,898,328	3.8	34.62	
AVERAGE	22,997	31.5%	10.3%	3.3	\$97,009	\$517,714	\$544,888,278	7.4	76.62	
BOUNTIFUL	44,481	29.7%	14.5%	3.1	\$89,365	\$571,000	\$827,394,076	14.0	158.96	

Sources: www.tax.utah.gov; www.udot.utah.gov; www.daviscountyutah.gov/assessor; census.gov

GLOSSARY

ACFR –Annual Comprehensive Financial Report.

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

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

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

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

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

Budget officer - City Manager.

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

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

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

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

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

CIP - Capital Improvement Project(s)/Program.

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

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

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

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

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

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

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

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

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

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

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

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

FEMA – Federal Emergency Management Agency.

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

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

Fund Balance - Fund balance is the cumulative balance derived from the excess of revenues less expenditures. Each fund of the City has a fund balance which can be appropriated for use in accordance with state law and city policy. Per GFOA, "In the context of financial reporting, the term fund balance is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP)."

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

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

Goals – A long term purpose which an organization strives to achieve. An aim or desired result.

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

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

ICMA - International City Managers Association.

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

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

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

Interfund transactions - Financial transactions between funds.

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

Management Team - City Manager and Department heads.

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

Municipal Transient Room Tax – 1.0% tax on short-term rentals of 30 consecutive days or less within the City.

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

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

Objective – A thing aimed at or sought for. Achievement of objectives can be attained only if the attempts are made in a particular direction.

Ordinance - A local ordinance is a municipal legislative enactment.

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

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

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

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

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

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

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

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

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

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

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

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

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

UDOT - Utah Department of Transportation.

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

DEBT SERVICE SCHEDULES

Debt Service Fund - Debt Service Schedule

\$7,625,000

CITY OF BOUNTIFUL, UTAH
 General Obligation Bonds, Series 2022
 (Rating: Aa1)



Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
07/07/2022	-	-	-	-	-
01/01/2023	400,000.00	5.000%	167,813.33	567,813.33	567,813.33
07/01/2023	-	-	163,600.00	163,600.00	-
01/01/2024	240,000.00	5.000%	163,600.00	403,600.00	567,200.00
07/01/2024	-	-	157,600.00	157,600.00	-
01/01/2025	250,000.00	5.000%	157,600.00	407,600.00	565,200.00
07/01/2025	-	-	151,350.00	151,350.00	-
01/01/2026	265,000.00	5.000%	151,350.00	416,350.00	567,700.00
07/01/2026	-	-	144,725.00	144,725.00	-
01/01/2027	280,000.00	5.000%	144,725.00	424,725.00	569,450.00
07/01/2027	-	-	137,725.00	137,725.00	-
01/01/2028	290,000.00	5.000%	137,725.00	427,725.00	565,450.00
07/01/2028	-	-	130,475.00	130,475.00	-
01/01/2029	305,000.00	5.000%	130,475.00	435,475.00	565,950.00
07/01/2029	-	-	122,850.00	122,850.00	-
01/01/2030	320,000.00	5.000%	122,850.00	442,850.00	565,700.00
07/01/2030	-	-	114,850.00	114,850.00	-
01/01/2031	340,000.00	5.000%	114,850.00	454,850.00	569,700.00
07/01/2031	-	-	106,350.00	106,350.00	-
01/01/2032	355,000.00	5.000%	106,350.00	461,350.00	567,700.00
07/01/2032	-	-	97,475.00	97,475.00	-
01/01/2033	375,000.00	5.000%	97,475.00	472,475.00	569,950.00
07/01/2033	-	-	88,100.00	88,100.00	-
01/01/2034	390,000.00	5.000%	88,100.00	478,100.00	566,200.00
07/01/2034	-	-	78,350.00	78,350.00	-
01/01/2035	410,000.00	5.000%	78,350.00	488,350.00	566,700.00
07/01/2035	-	-	68,100.00	68,100.00	-
01/01/2036	430,000.00	4.000%	68,100.00	498,100.00	566,200.00
07/01/2036	-	-	59,500.00	59,500.00	-
01/01/2037	450,000.00	4.000%	59,500.00	509,500.00	569,000.00
07/01/2037	-	-	50,500.00	50,500.00	-
01/01/2038	465,000.00	4.000%	50,500.00	515,500.00	566,000.00
07/01/2038	-	-	41,200.00	41,200.00	-
01/01/2039	485,000.00	4.000%	41,200.00	526,200.00	567,400.00
07/01/2039	-	-	31,500.00	31,500.00	-
01/01/2040	505,000.00	4.000%	31,500.00	536,500.00	568,000.00
07/01/2040	-	-	21,400.00	21,400.00	-
01/01/2041	525,000.00	4.000%	21,400.00	546,400.00	567,800.00
07/01/2041	-	-	10,900.00	10,900.00	-
01/01/2042	545,000.00	4.000%	10,900.00	555,900.00	566,800.00
Total	\$7,625,000.00	-	\$3,720,913.33	\$11,345,913.33	-

Yield Statistics

Bond Year Dollars	\$85,750.42
Average Life	11.246 Years
Average Coupon	4.3392364%
Net Interest Cost (NIC)	3.8102748%
True Interest Cost (TIC)	3.6877836%
Bond Yield for Arbitrage Purposes	3.5363859%
All Inclusive Cost (AIC)	3.7870685%

IRS Form 8038

Net Interest Cost	3.5387462%
Weighted Average Maturity	11.058 Years

2022 GO Bond - \$8M @ 20 Y | SINGLE PURPOSE | 7/ 1/2022 |

Fiber Fund Debt Service Schedule

\$45,525,000

CITY OF BOUNTIFUL, UTAH
Sales Tax Revenue Bonds, Series
2023 (AA+, 30-Yr. Amort.)



Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
08/03/2023	-	-	-	-	-843,517.78
01/01/2024	-	-	843,517.78	843,517.78	-
07/01/2024	690,000.00	5.000%	1,025,900.00	1,715,900.00	2,724,550.00
01/01/2025	-	-	1,008,650.00	1,008,650.00	0
07/01/2025	725,000.00	5.000%	1,008,650.00	1,733,650.00	-
01/01/2026	-	-	990,525.00	990,525.00	2,724,175.00
07/01/2026	760,000.00	5.000%	990,525.00	1,750,525.00	-
01/01/2027	-	-	971,525.00	971,525.00	2,722,050.00
07/01/2027	800,000.00	5.000%	971,525.00	1,771,525.00	-
01/01/2028	-	-	951,525.00	951,525.00	2,723,050.00
07/01/2028	840,000.00	5.000%	951,525.00	1,791,525.00	-
01/01/2029	-	-	930,525.00	930,525.00	2,722,050.00
07/01/2029	885,000.00	5.000%	930,525.00	1,815,525.00	-
01/01/2030	-	-	908,400.00	908,400.00	2,723,925.00
07/01/2030	930,000.00	5.000%	908,400.00	1,838,400.00	-
01/01/2031	-	-	885,150.00	885,150.00	2,723,550.00
07/01/2031	975,000.00	5.000%	885,150.00	1,860,150.00	-
01/01/2032	-	-	860,775.00	860,775.00	2,720,925.00
07/01/2032	1,025,000.00	5.000%	860,775.00	1,885,775.00	-
01/01/2033	-	-	835,150.00	835,150.00	2,720,925.00
07/01/2033	1,080,000.00	5.000%	835,150.00	1,915,150.00	-
01/01/2034	-	-	808,150.00	808,150.00	2,723,300.00
07/01/2034	1,135,000.00	5.000%	808,150.00	1,943,150.00	-
01/01/2035	-	-	779,775.00	779,775.00	2,722,925.00
07/01/2035	1,195,000.00	5.000%	779,775.00	1,974,775.00	-
01/01/2036	-	-	749,900.00	749,900.00	2,724,675.00
07/01/2036	1,255,000.00	5.000%	749,900.00	2,004,900.00	-
01/01/2037	-	-	718,525.00	718,525.00	2,723,425.00
07/01/2037	1,320,000.00	5.000%	718,525.00	2,038,525.00	-
01/01/2038	-	-	685,525.00	685,525.00	2,724,050.00
07/01/2038	1,385,000.00	5.000%	685,525.00	2,070,525.00	-
01/01/2039	-	-	650,900.00	650,900.00	2,721,425.00
07/01/2039	1,460,000.00	5.000%	650,900.00	2,110,900.00	-
01/01/2040	-	-	614,400.00	614,400.00	2,725,300.00
07/01/2040	1,535,000.00	5.000%	614,400.00	2,149,400.00	-
01/01/2041	-	-	576,025.00	576,025.00	2,725,425.00
07/01/2041	1,610,000.00	5.000%	576,025.00	2,186,025.00	-
01/01/2042	-	-	535,775.00	535,775.00	2,721,800.00
07/01/2042	1,695,000.00	5.000%	535,775.00	2,230,775.00	-
01/01/2043	-	-	493,400.00	493,400.00	2,724,175.00
07/01/2043	1,780,000.00	5.000%	493,400.00	2,273,400.00	-
01/01/2044	-	-	448,900.00	448,900.00	2,722,300.00
07/01/2044	1,860,000.00	4.000%	448,900.00	2,308,900.00	-
01/01/2045	-	-	411,700.00	411,700.00	2,720,600.00
07/01/2045	1,940,000.00	4.000%	411,700.00	2,351,700.00	-
01/01/2046	-	-	372,900.00	372,900.00	2,724,600.00
07/01/2046	2,015,000.00	4.000%	372,900.00	2,387,900.00	-
01/01/2047	-	-	332,600.00	332,600.00	2,720,500.00
07/01/2047	2,100,000.00	4.000%	332,600.00	2,432,600.00	-
01/01/2048	-	-	290,600.00	290,600.00	2,723,200.00
07/01/2048	2,185,000.00	4.000%	290,600.00	2,475,600.00	-
01/01/2049	-	-	246,900.00	246,900.00	2,722,500.00
07/01/2049	2,275,000.00	4.000%	246,900.00	2,521,900.00	-
01/01/2050	-	-	201,400.00	201,400.00	2,723,300.00
07/01/2050	2,370,000.00	4.000%	201,400.00	2,571,400.00	-
01/01/2051	-	-	154,000.00	154,000.00	2,725,400.00
07/01/2051	2,465,000.00	4.000%	154,000.00	2,619,000.00	-
01/01/2052	-	-	104,700.00	104,700.00	2,723,700.00
07/01/2052	2,565,000.00	4.000%	104,700.00	2,669,700.00	-
01/01/2053	-	-	53,400.00	53,400.00	2,723,100.00
07/01/2053	2,670,000.00	4.000%	53,400.00	2,723,400.00	-
01/01/2054	-	-	-	-	2,723,400.00
Total	\$45,525,000.00	-	\$37,012,817.78	\$82,537,817.78	-

Yield Statistics

Bond Year Dollars	\$855,808.33
Average Life	18.799 Years
Average Coupon	4.3248957%
DV01	52.487.65
Net Interest Cost (NIC)	4.1238459%
True Interest Cost (TIC)	4.0655249%
Bond Yield for Arbitrage Purposes	3.9516618%
All Inclusive Cost (AIC)	4.1077240%

IRS Form 8038

Net Interest Cost	4.0768426%
Weighted Average Maturity	18.197 Years

2023 Sales Tax Rev. Bonds | SINGLE PURPOSE | 7/28/2023 | 2:53 PM