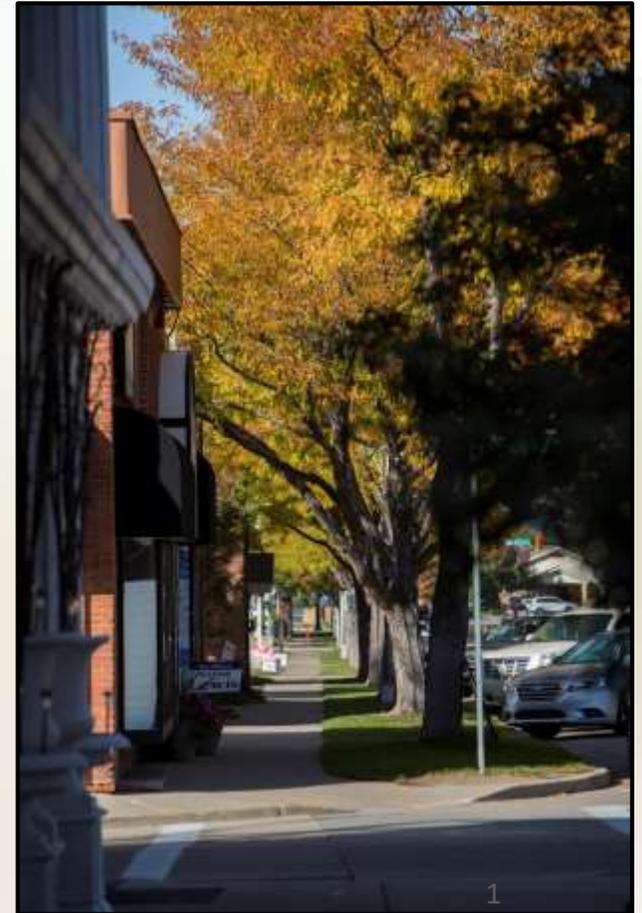


# City of Bountiful

## Operating and Capital Budget

Fiscal Year 2021  
**Final Budget**



# City of Bountiful, Utah

## FY2020-2021 Operating & Capital Budget

- Presented to:

- Randy Lewis – Mayor
- City Council:
  - Millie Segura Bahr
  - Kate Bradshaw
  - Kendalyn Harris
  - Richard Higginson
  - Chris R. Simonsen

- Prepared by:

- Gary R. Hill – City Manager
- Galen D. Rasmussen – Assistant City Manager

- Department Budgets from:

- City Manager Gary R. Hill
- Assistant City Manager Galen D. Rasmussen, CPA
- City Attorney Clinton R. Drake, JD
- Finance Director Tyson C. Beck, CPA
- Human Resources Manager Shannon Cottam
- City Treasurer S. Ted Elder, CPFA, CPFIM
- Streets & Sanitation Director Gary Blowers
- Parks Director Brock Hill
- Light & Power Director Allen R. Johnson
- Police Chief Tom Ross
- City Engineer & Public Works Director Lloyd Cheney, PE, PLS
- Water Director Mark Slagowski
- Information Technology Manager Alan M. West
- Planning & Economic Development Director Francisco Astorga, AICP

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City of Bountiful, Utah  
Operating & Capital Budget  
Fiscal Year 2020-2021

## Introduction:

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

Map Source:

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



# City Manager Letter

**The Honorable Randy Lewis, Mayor  
Members of City Council**

**Dear Mayor and City Council,**

We present you with Bountiful City's consolidated budget for Fiscal Year 2020-2021 which begins on July 1, 2020 and ends on June 30, 2021. This budget is presented for adoption as the City's Final Budget prior to public hearings scheduled for June 16, 2020. This budget is balanced with respect to revenues and expenditures/expenses as a result of the process used to develop the budget. The process is guided by a collaborative effort of our elected officials and City staff with a continuing shared goal of keeping Bountiful City financially stable, fiscally balanced, and diverse both now and in the future. Also included in the budget are the Council's updated policy priorities upon which the budget is structured.

In the pages that follow, you will find sections for each department of the City, including narrative descriptions and budget data for each department's operational and capital plans along with sections for fees and charges and long-term capital plans for City Departments. The consolidated document also includes budgets for the Revolving Loan Fund and Operating Fund of the Bountiful Redevelopment Agency (RDA) and the budget of the Municipal Building Authority of Bountiful (MBA). Both the RDA and the MBA are organized and operate as separate legal entities under State law being governed by boards of directors. The City Council sits as the board of directors for both the RDA and the MBA as specified in State law. For reporting purposes, the RDA and MBA are both reported in the consolidated budget document and the City's Comprehensive Annual Financial Report (CAFR) as Special Revenue Funds. However, due to a long established City budget reporting practice, the MBA is integrated (for budget purposes) as a department within the City's budget and is adopted as such. Conversely, the RDA's budget (while being included for reference in the consolidated budget document) is presented under a separate approval and adoption process from the City's budget.

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

# City Manager Letter (continued)

The budget contains no general property tax increase but there are increases in certain City fees and charges which are designed primarily to maintain service levels and the condition of infrastructure. Historically, the City's General Fund has received a transfer from the Light & Power Fund equal to 10% of metered sales on all accounts except for industrial customers. Due to a 10% projected sales tax revenue decline in Fiscal Year 2021 the budget now includes a transfer of 10% of metered sales from all classes of customers. This additional revenue will be reduced in future years when combined sales tax revenue returns to the pre-economic decline level of \$8.7 million.

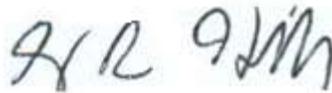
Budgets are developed from the base established in the previous year. Personnel Services increases stem from adjustments in the rates for health insurance (6% increase); no cost of living allowance; adjustments to balance Tier 1 and Tier 2 retirement plans; and compensation adjustments for merit based pay (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, 2019**. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. The City has now received the Distinguished Budget Presentation Award for four consecutive years and expects to receive the award for a fifth year.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award. The GFOA budget award program is similar in nature to the "**Certificate of Achievement for Excellence in Financial Reporting Program**" which has been awarded to Bountiful City for the City's Comprehensive Annual Finance Report (CAFR) since 1981.

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

Respectfully,

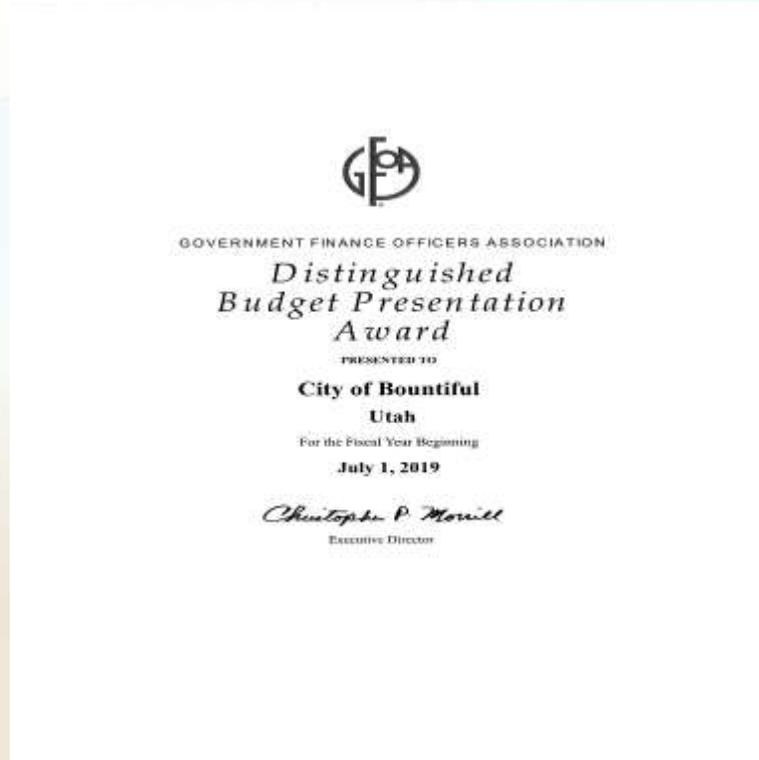


Gary R. Hill  
City Manager



Galen D. Rasmussen, CPA  
Assistant City Manager

# 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

# 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, Utah. Items in Tier 1 are considered to need more attention than items in lower tiers.

## Tier 1

### Improve & Maintain Infrastructure

- Stay ahead of the maintenance curve
- Appropriate & reasonable utility rates
- Long-term capital planning
- Communication of accomplishments

### Community-Compatible Economic Development

- Lower the tax burden of residents
- Broaden the tax base
- Provide jobs & services
- Creative redevelopment

### Financial Balance & Accountability

- Pay-as-you-go
- Transparency
- Balanced revenue sources

### Open, Accessible, & Interactive Government

- Active resident engagement
- Consistent two-way communication
- Customer relations
- Professional, well trained staff

## Tier 2

### Sustainable Bountiful

- Long-term vision in planning
- Balanced housing mix
- Clean, safe neighborhoods

### Preserve Community Identity & Vitality

- Vibrant Main Street
- Celebration & events
- Arts & history
- Public safety

## Tier 3

### Public Safety & Emergency Preparedness

- Community-oriented Police and Fire
- Active emergency preparation
- Engage & train neighbors

### Regional Cooperation & Collaboration

- Shared facilities
- Strong relationships
- Economies of scale

### Quality & Varied Recreational Opportunities

- Well maintained parks
- Trails & urban pathways
- World-class golf facility

# Summary of Proposed Budgets

## **BOUNTIFUL CITY BUDGET SUMMARY (condensed)**

Fiscal Year 2020-2021

<b>REVENUES:</b>	<b>TOTAL</b>
Property Taxes & Fees-in-Lieu of Property Taxes	2,906,519
Sales Taxes	7,833,942
Utility Franchise, Municipal Energy Sales Taxes & E911 Telephone Revenue	3,786,000
Licenses & Permits (Business Licenses, Building & Street Opening Permits, Subdivision Fees)	563,000
Refuse Collection Fees & Landfill Charges	2,691,000
Grants & Intergovernmental (Liquor Fund Allotment; Class C Road, Grants; Local Highway Transit; Bail Forfeitures)	2,975,952
Cemetery Lot Sales and Related Fees	674,300
Interest Income	1,497,653
Contribution in Aid from outside entities	450,000
Recycling Fees	425,000
Storm Water Fees	1,758,165
Sale of Water	5,650,000
Golf Course Fees & Cart Rental	1,436,500
Sale of Electricity	27,521,227
Miscellaneous Income (Lease & Rental Income; Other)	2,392,893
Use of Fund Balance or Retained Earnings	19,378,554
Inter-City Transfers	4,081,448
<b>Sub-total - Revenues</b>	<b>86,022,153</b>
Adjustment for Inter-City Revenue & Transfers	<b>(4,081,448)</b>
<b>NET REVENUES</b>	<b>81,940,705</b>

# Summary of Proposed Budgets (continued)

## **BOUNTIFUL CITY BUDGET SUMMARY (condensed)**

Fiscal Year 2020-2021

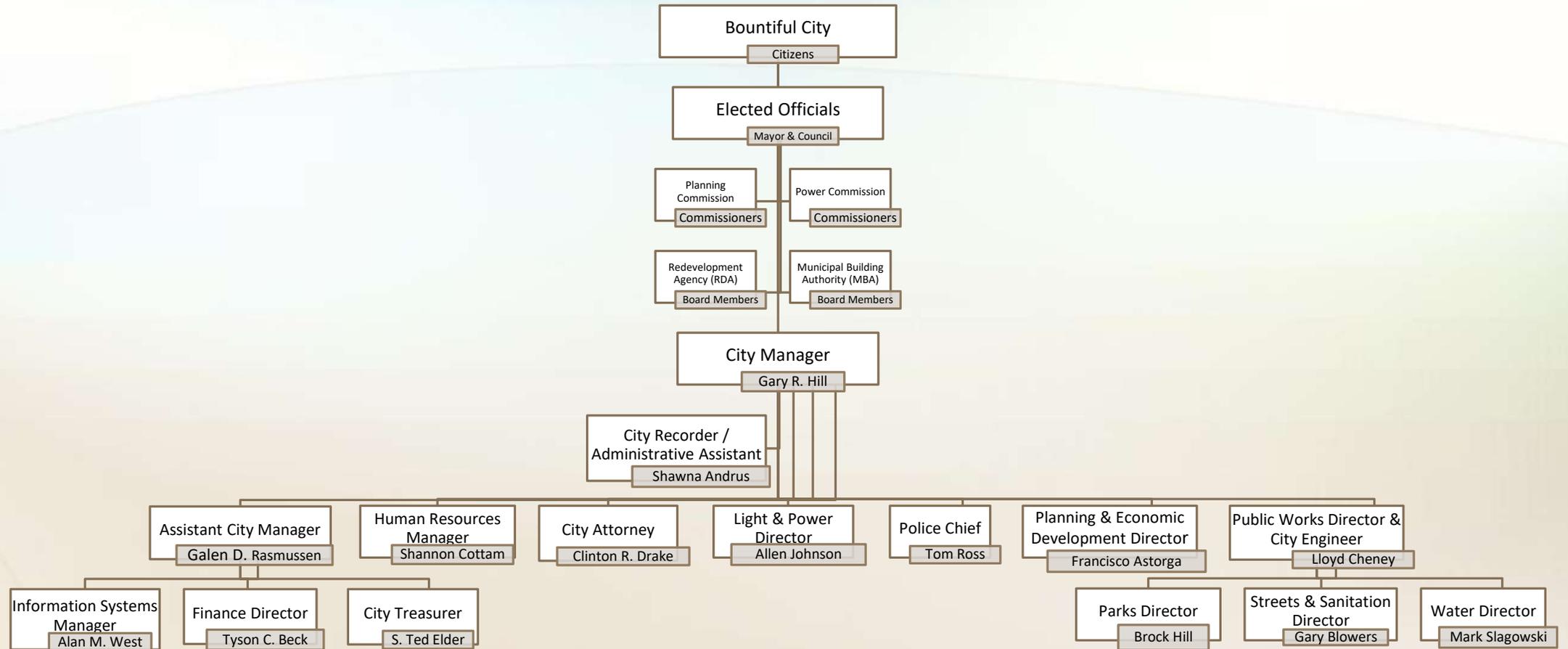
<b>EXPENDITURES &amp; EXPENSES:</b>	<b>TOTAL</b>
Legislative (Mayor, Council and Community Engagement)	4,339,287
Executive & Legal (City Manager, City Recorder; Civil and Prosecution)	565,261
Administration (Human Resources; Payroll; Information Technology; Finance; Treasury & Utility Billing/Customer Service)	1,133,102
Police (Police and Dispatch Services)	8,588,852
Fire & Emergency Medical Services (provided via Interlocal agreement with the South Davis Metro Fire Agency)	2,175,000
Streets (Includes construction, maintenance and snowplowing)	8,265,332
Engineering & Planning (Public Works; Building Inspection; Licensing and Code Enforcement)	1,038,129
Parks & General Government Buildings	1,293,240
Debt Service & Municipal Building Authority (MBA)	6,400
Recycling	663,256
Storm Water	1,850,804
Water	6,238,000
Light & Power	42,210,748
Golf Course	1,756,929
Sanitation & Landfill	3,269,002
Cemetery	639,356
Recreation Arts and Parks (RAP) Tax	888,140
Cemetery Perpetual Care	99,000
Landfill Closure	20,000
Internal Service (Computer Replacement, Liability Insurance, Worker's Compensation)	982,315
<b>Sub-total - Expenditures &amp; Expenses</b>	<b>86,022,153</b>
Adjustment for Inter-City Revenue & Transfers	<b>(4,081,448)</b>
<b>NET EXPENDITURES &amp; EXPENSES</b>	<b>81,940,705</b>

### NOTES:

*The Bountiful Municipal Building Authority is a separate legal entity but is integrated with the City budget for ease of administration.*

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

# City Organizational Chart



# Budget Calendar

## JANUARY - MARCH 2020

### Monday, January 20:

Preliminary personnel services projections due from Human Resources Manager. City Manager meets with Assistant City Manager, Finance Director, Assistant Finance Director, and City Treasurer to discuss revenues and trends, and to forecast revenues (General, Capital and RDA funds).

### Tuesday, January 21:

Review of budget packet formats and discussion of budget process with Department Heads. Preparation of departmental operating and capital budgets begins for Bountiful City (City), Municipal Building Authority (MBA) and Redevelopment Agency (RDA).

### Thursday, January 23 and Friday, January 24:

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

### Thursday, February 13:

Quarterly Management Meeting to review budget and other matters.

### Thursday, February 27:

Department operating and ten-year capital budgets are due to the City Manager and Assistant City Manager. Department Heads to submit budgets (including narrative, cost and other numeric budget data with rates, fees and long-term capital plans) via email in Microsoft Word and Excel formats for each of the following budgets:

- (1) FY2021 budget and
- (2) FY2020 budget amendments. Show amendments by account number in the amendment column of the Excel template and provide a separate narrative sheet to explain each amendment needed for evaluation and approval during budget meetings with the City Manager. City Manager approved amendments will become part of the overall budget submitted for Tentative Council approval in May and Final approval in June (or August, if a property tax is proposed by the Council through the Truth-in-Taxation process).

# Budget Calendar (continued)

## MARCH 2020

### Monday, March 16 to Thursday, March 19:

City Manager, Assistant City Manager, and Human Resources Manager scheduled to review department budget requests with department heads for the City, MBA and RDA. Follow-up meetings scheduled, as needed, to achieve a balance between department requests, available revenues, and overall goals and objectives. Department Heads to email final versions of their City Manager approved budgets to the City Manager and Assistant City Manager.

### Monday, March 23 to Thursday, March 26:

Revised department budgets will be compiled in one consolidated document and distributed to Council Committees for review prior to the first scheduled budget committee meetings. Department Heads to review and respond with approval for their sections of the consolidated document prior to submission of that document for Council Committee review.

## APRIL 2020

### Monday, April 6 to Thursday, April 16:

City Council budget committee reviews of department budget requests. Meeting times to be set by City Manager and Committee Chairs.

### Thursday, April 16 to Monday, April 23:

City Manager and Assistant City Manager prepare the Tentative Operating and Capital budget (City, MBA and RDA) along with the consolidated Ten-Year Capital Plan following committee approvals. The Tentative Budget and Ten-Year Capital Plan documents are to be delivered to the Mayor and City Council with all items scheduled for adoption on Tuesday, May 12<sup>th</sup>.

## MAY 2020

### Monday, May 4:

Mail and email notices to utility customers in bills during the three bill cycles of May for the:

1. Light & Power Enterprise Fund transfer to the General Fund and
2. Landfill Enterprise Fund transfer to the Recycling Enterprise Fund.

# Budget Calendar (continued)

## MAY – JUNE 2020

### Tuesday, May 12:

Tentative Budget for fiscal year 2020-2021 presented for adoption by the City Council. City Council to review the annual tentative operating and capital budget and the long-term capital plan at Work Study Session.

In regular **City Council Meeting**, the City Council shall consider adoption of the tentative budget and the long-term capital plan along with setting public hearings for Tuesday, June 16<sup>th</sup> at **South Davis Metro Fire Agency Main Station, 255 South 100 West, Bountiful** to accomplish the following:

- 1) Public Hearing on transfer of funds from the Light & Power Fund to the General Fund
- 2) Public Hearing on transfer of funds from the Landfill Fund to the Recycling Fund
- 3) Public Hearing to reopen the City & MBA fiscal year 2018-2019 budget and adopt the tentative City & MBA 2020-2021 fiscal year budgets; rates, taxes & fees; compensation schedules & URS rates and the 2021-2030 long-term capital plan.

Notices of public hearings on the budget to be published in the City newsletter, City Website, Utah Public Notice Website, and City utility bills in May and early June. Additional notices of Public Hearings to be published in the Davis County Clipper (or other newspaper of general circulation) no later than May 28, 2020 (earliest Clipper publication date to meet 7 day requirement prior to the public hearings).

### Wednesday, May 13 to Tuesday, June 16:

City, MBA and RDA Tentative Budgets for fiscal year 2020-2021 open for public inspection at Bountiful City Hall. City Council Meetings scheduled for May 26<sup>th</sup> and June 16<sup>th</sup> are open for reviews of the budget. City Manager and Assistant City Manager prepare a budget message and presentation for use at the June 16<sup>th</sup> City Council Meeting. Department Heads submit final amendment requests for the fiscal year 2019-2020 budgets on approved amendment forms to the Assistant City Manager no later than Thursday, May 21<sup>st</sup>. Assistant City Manager, Finance Director and City Manager review the budget status of each department in comparison with Department Head amendment requests to help ensure that expenditures/expenses do not exceed budget.

### Tuesday, June 16:

In regular **City Council Meeting** to be held at the **South Davis Metro Fire Agency Main Station, 255 South 100 West, Bountiful** the City Council shall conduct the following business:

- 1) Public Hearing on transfer of funds from the Light & Power Fund to the General Fund
- 2) Public Hearing on transfer of funds from the Landfill Fund to the Recycling Fund
- 3) Public Hearing to reopen the City & MBA fiscal year 2019-2020 budget and on the City & MBA 2020-2021 fiscal year budget; rates, taxes & fees; compensation schedules & URS rates and the 2021-2030 long-term capital plan.
- 4) Subject to Council direction, set a Public Hearing for Truth-in-Taxation as Tuesday, August 11, 2020 at the City Council Meeting which begins at 7:00 p.m. **(Date subject to adjustment by Davis County depending on the schedule of tax hearings)**

# Budget Calendar (continued)

## JUNE – JULY 2020

### Tuesday, June 16:

#### **South Davis Metro Fire Agency Main Station, 255 South 100 West, Bountiful:**

- 1) Public Hearing to reopen the RDA fiscal year 2019-2020 budget and to adopt the final RDA 2020-2021 fiscal year budget.
- 2) RDA Board to consider adoption of Resolution amending the fiscal year 2019-2020 budget and approving the fiscal year 2020-2021 budget.

### **Before Tuesday, June 23:**

By June 23<sup>rd</sup> (7 days after adoption) publish on social media and website a notice of the Council's adoption of the final budget that included the described transfers from the Enterprise funds to other City funds. Also ensure the specific enterprise fund information has remained on the City's social media and website and alerts the public that it was adopted.

### **Wednesday, June 24:**

[Enter proposed City property tax rate and property tax revenue budget for fiscal year 2020-2021 in the Utah Certified Tax Rates system \(www.taxrates.utah.gov\)](http://www.taxrates.utah.gov). Finalize budget document for publishing, as adopted. Email PDF document of adopted rates, taxes and fees to City Treasurer for update of utility billing and related systems for revenue collection (copy to Department Heads for their follow-up with the City Treasurer as a double-check of data input to the accounting and billing system).

### **Monday, June 29:**

If the budget is adopted in final form on June 16<sup>th</sup>, mail and email 60 day follow-up notices of the Light & Power Enterprise Fund transfer to the General Fund and the Landfill Enterprise Fund transfer to the Recycling Enterprise Fund to utility customers in bills during the three bill cycles of July.

# Budget Calendar (continued)

## JULY 2020

### Starting, Monday, July 13:

Distribute printed and electronic copies of adopted budget:

- 1) Upload budget information to Utah State Auditor via website at <http://auditor.utah.gov/forms-for-local-government/> (which includes submission of the specific enterprise fund information for each enterprise fund transfer within 30 days of budget adoption).
- 2) Distribute copies of the adopted budget to elected officials, City departments and other parties requesting copies.
- 3) Email adopted budget document to City Recorder for posting to City website.
- 4) Publish notice of final adopted budget availability for City, MBA, and RDA in the Davis County Clipper (or other newspaper of general circulation). Budgets continuously available for public inspection at City Hall.
- 5) Upload adopted budget amounts (including amendments) into financial system for City, MBA, and RDA. Publish notice of final adopted budget availability for City, MBA and RDA in the Davis County Clipper (or other newspaper of general circulation). City, MBA and RDA Budgets available for public inspection at City Hall.

# Annual Statistics

## City of Bountiful Miscellaneous Statistics

<u>Statistic/Data Measured</u>	<u>Unit of Measure</u>	<u>Current as of:</u>	<u>Data or Statistic</u>
<b>Date of Incorporation</b>		June 2020	December 14, 1892
<b>Form of government</b>		June 2020	Council-Manager by Ordinance
<b>Area (Square miles)</b>		June 2020	14
<b>Population</b>	Total (Utah estimate)	June 2020	44,098
	Percentage of population age 65 and older	2010	16.3%
	Percentage of population under age 5	2010	8.3%
	School age population	2010	20.4%
<b>Property Values</b>	Real Property (Market Value)	January 2020	\$3,401,821,536
	Personal Property (Market Value)	January 2020	\$72,986,246
	Centrally Assessed Property (Market Value)	January 2020	\$39,771,403
<b>Miles of streets (total)</b>		June 2019	160
<b>Miles of streets (overlaid)</b>		June 2019	5
<b>Miles of streets (reconstructed)</b>		June 2019	0.14
<b>Number of street lights</b>		June 2019	2,056
<b>City employees</b>	Full-time positions	June 2020	180
	Part-time positions	June 2020	76
	Total Employees	June 2020	256
<b>Fire protection:</b>	Number of stations (operated by South Davis Metro Fire Service Area)	June 2020	2
	Number of fire calls	2019	671
	Number of EMS calls	2019	3,080
	Fire apparatus	2019	5
	EMS apparatus	2019	4
<b>Police protection:</b>	Number of stations	June 2020	1
	Number of patrol units	June 2019	24
	Citations written (hazardous and non-hazardous)	2019	4,767
	Major Offenses	2019	735
	Arrests	2019	875
	Dispatch Phone Volume	2019	106,918

# Annual Statistics (continued)

## City of Bountiful Miscellaneous Statistics

<u>Statistic/Data Measured</u>	<u>Unit of Measure</u>	<u>Current as of:</u>	<u>Data or Statistic</u>
<b>Municipal water department:</b>	Average daily gallons consumed	June 2019	4,442,000
	Number of service lines	March 2018	10,945
	Miles of water mains	June 2019	178
<b>Sanitation &amp; Recycling:</b>	Number of Sanitation collection trucks	June 2019	13
	Tons of waste collected and landfilled	June 2019	97,974
	Tons of recyclables collected (service began December 1, 2008)	June 2019	3,087
<b>Storm Water:</b>	Miles of Encased Storm Drains	June 2019	72
	Miles of Concrete lined open ditch	June 2019	1
	Miles of storm drains inspected	June 2019	8
	Miles of streets cleaned	June 2019	160
<b>Power and light:</b>	Miles of distribution & transmission lines	June 2019	233
	Number of connections	March 2018	16,900
	Kilowatt hours sold	June 2019	280,753,086
<b>Building Permits Issued:</b>	Total	June 2019	79
<b>Recreation and culture:</b>	Number of parks	June 2019	16
	Number of picnic areas	June 2019	20
	Number of tennis courts	June 2019	22
	Number of soccer fields	June 2019	6
	Number of ball diamonds	June 2019	10
	Number of Trail Heads	June 2019	2
	Number of swimming pools (South Davis Recreation District)	June 2019	1
	Number of ice rinks (South Davis Recreation District)	June 2019	1
	Number of Libraries (Davis County)	June 2019	1
	Number of golf courses	June 2019	1 (18 holes)
	Number of art centers (Bountiful Davis Arts Center)	June 2019	1
<b>Ordinances Passed by City Council</b>		June 2019	11
<b>Resolutions Passed by City Council</b>		June 2019	7
<b>Registered (active) voters</b>		August 2019	24,838
<b>Ballots Cast</b>		2019 Primary Election	7,045
<b>Percentage of registered voters voting</b>		2019 Primary Election	28.36%

# Employees (Full-time Equivalents)

Fiscal Year 2020-2021

Department	Fund	Full-Time FTE	Full-Time Hours	Part-Time FTE	Part-Time Hours	Total FTE	Total Hours
<b>GENERAL FUND</b>							
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
<b>ENTERPRISE FUNDS</b>							
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
<b>INTERNAL SERVICE FUNDS</b>							
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
<b>SPECIAL REVENUE FUNDS</b>							
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

# Inter-City Revenues & Transfers

## BOUNTIFUL CITY INTER-CITY REVENUE TRANSFERS

Fiscal Year 2020-2021

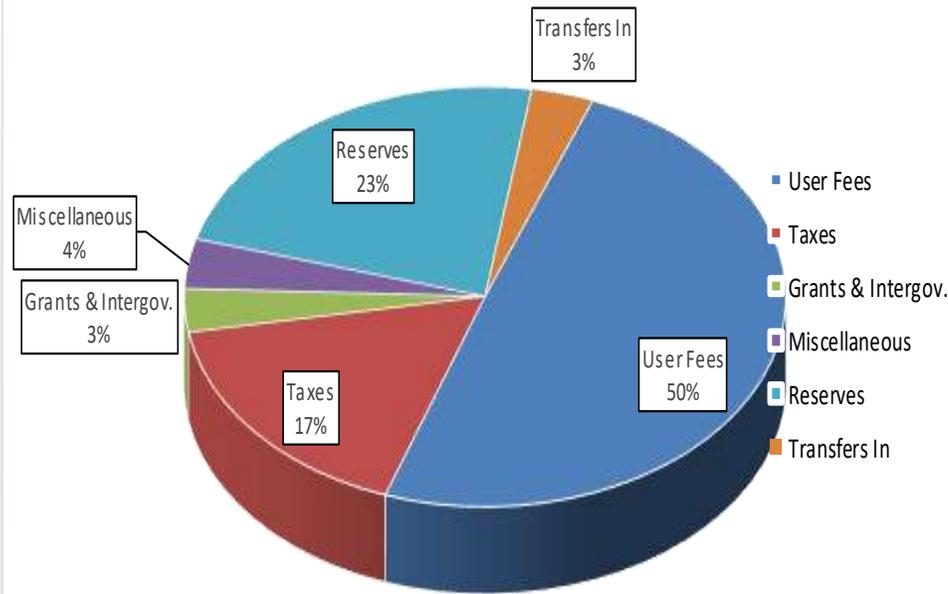
FUND NUMBER	FUND NAME & TRANSFER DESCRIPTION	AMOUNT	TOTAL FUND
10	<b>General Fund</b> Contribution from Light & Power	2,641,000	
	<b>Total General Fund</b>		2,641,000
45	<b>Capital Projects Fund</b> From RAP Tax Fund	460,457	
	<b>Total Capital Projects Fund</b>		460,457
48	<b>Recycling Fund</b> From Landfill Fund	238,056	
	<b>Total Recycling Fund</b>		238,056
61	<b>Computer Replacement Fund:</b> Charges for Services	53,293	
	<b>Total Computer Maintenance Fund</b>		53,293
63	<b>Liability Insurance Fund:</b> Contribution - Insurance Premiums	390,915	
	<b>Total Liability Insurance Fund</b>		390,915
64	<b>Worker's Compensation Insurance Fund:</b> Contribution - W/C Premium	297,727	
	<b>Total Worker's Compensation Fund</b>		297,727
<b>TOTAL</b>			<b>4,081,448</b>

# Budget Summary

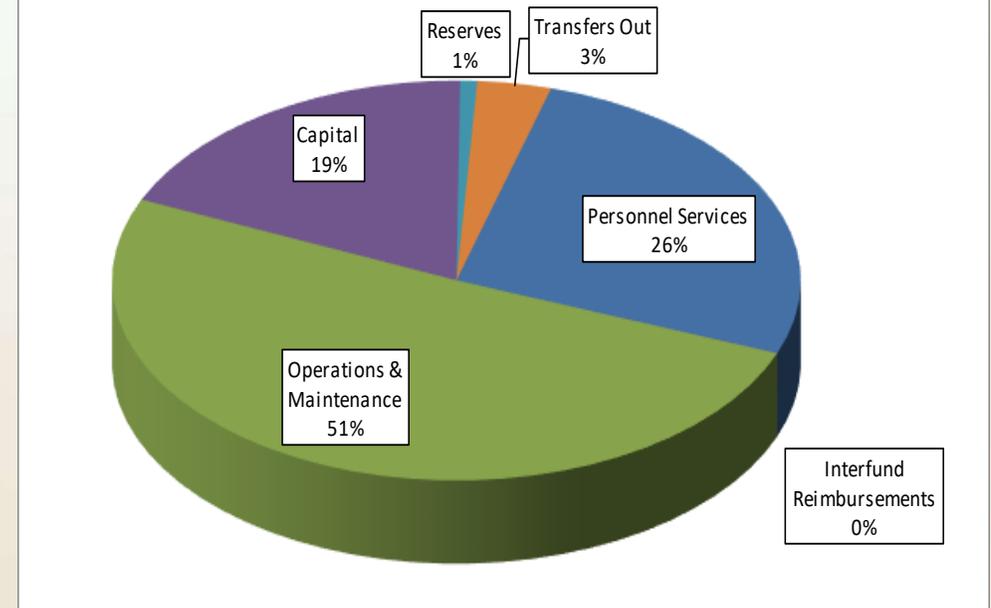
## OVERVIEW

Bountiful City's budget is comprised of 30 departments within 18 funds. General tax supported activities include administration, police, Fire, parks, and streets. Fee supported activities include recycling, storm water, water, electric power, golf, landfill, sanitation, and cemetery. There are also specialized funds to account for activities such as general liability, workers compensation insurance, centralized computer Operations and RAP Tax. The summary below and those that follow do not include the Redevelopment Agency (RDA) which is a Separate legal entity. However, the RDA's budgets are included for reference.

**FY 2020-2021 Budget - Sources of Funds**



**FY 2020-2021 Budget - Uses of Funds**



City of Bountiful, Utah  
Operating & Capital Budget  
Fiscal Year 2020-2021

## 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
- Treasury
- Government Buildings
- Police
- Fire
- Streets
- Engineering
- Parks
- Planning, Licensing & Code Enforcement



# General Fund Revenue Summary

GENERAL FUND - REVENUES BY TYPE												
Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change	
<b>TAXES AND FEES-IN-LIEU</b>												
101010 311000	General Property Taxes	2,242,862	2,161,764	2,600,988	1,727,637	836,096	2,563,733	2,563,733		2,571,519	7,786	
101010 312000	Prior Yrs'Taxes-Delquent	64,315	80,039	66,135	4,948	70,052	75,000	75,000		60,000	(15,000)	
101010 315000	Fees-In-Lieu Of Prop Tax	213,616	201,669	217,421	100,671	105,329	206,000	200,000		205,000	5,000	
101020 313000	Sales & Use Tax-General	2,507,802	2,167,209	4,439,378	1,694,903	3,605,097	5,300,000	5,004,664		4,999,272	(5,392)	
101020 313010	Sales & Use Tax-West Btfl	191,718	195,262	193,939	86,351	107,649	194,000	195,000		195,000	0	
101030 314010	Utility Tax-Telephone	448,607	405,167	352,105	100,933	249,067	350,000	375,000		350,000	(25,000)	
101030 314020	Utility Tax-Natural Gas	801,806	837,769	767,913	152,144	689,856	842,000	810,000		830,000	20,000	
101030 314030	Utility Tax-Electricity	1,582,219	1,615,314	1,631,636	721,084	878,916	1,600,000	1,600,000		1,632,000	32,000	
101030 314040	Utility Tax-Cable	341,519	332,245	324,572	80,896	244,104	325,000	325,000		327,000	2,000	
101030 341900	E911 Telephone Revenue	596,093	592,070	725,928	219,508	416,000	635,508	624,000		647,000	23,000	
101040 311100	Property Tax Increment - RDA	89,154	83,475	64,744	0	70,000	70,000	70,000		70,000	0	
<b>Sub-total</b>		<b>9,079,712</b>	<b>8,671,983</b>	<b>11,384,758</b>	<b>4,889,076</b>	<b>7,272,166</b>	<b>12,161,242</b>	<b>11,842,397</b>	<b>0</b>	<b>11,886,791</b>	<b>44,394</b>	
<b>LICENSES &amp; PERMITS</b>												
102000 321000	Business Licenses	113,105	85,109	81,110	10,032	73,939	83,971	82,500		75,000	(7,500)	
102000 322100	Building Permits	511,585	468,300	343,000	142,660	195,914	338,574	400,000		375,000	(25,000)	
102000 322600	Street Opening Permits	54,599	54,152	89,610	86,927	20,601	107,528	75,000		90,000	15,000	
102000 322700	Sign Permits	150	0	525	150	0	150	0		0	0	
102000 341300	Zoning & Subdivision Fees	23,173	15,113	21,074	4,915	9,014	13,929	22,000		20,000	(2,000)	
<b>Sub-total</b>		<b>702,613</b>	<b>622,674</b>	<b>535,319</b>	<b>244,683</b>	<b>299,468</b>	<b>544,151</b>	<b>579,500</b>	<b>0</b>	<b>560,000</b>	<b>(19,500)</b>	
<b>GRANTS &amp; INTERGOVERNMENTAL</b>												
103000 334100	Federal Grants - Miscellaneous	11,600	41,699	5,500	2,750	31,620	34,370	11,000		335,000	324,000	
103000 334200	Federal Grants-VictimsAdvocate	0	11,841	22,062	5,653	16,347	22,000	32,000		22,000	(10,000)	
103000 334500	Federal Bulletprf Vest Grant	1,418	2,323	6,250	1,088	0	1,088	2,000		2,000	0	
103000 334600	Federal Byrne/JAG Grant	7,285	0	7,933	0	7,003	7,003	7,100		7,000	(100)	
103000 335100	State Grants - Miscellaneous	21,278	17,563	38,636	19,000	17,000	36,000	185,000		39,000	(146,000)	
103000 335110	State-DavisMetroNarc.SF/HIDTA	4,929	8,513	8,924	1,993	4,958	6,951	7,200		7,200	0	
103000 335600	Class 'C' Road Fund Allot	1,676,087	1,586,528	1,680,881	537,255	1,100,000	1,637,255	1,600,000		1,630,000	30,000	
103000 335700	County Hwy/Transit SlsTx-Contr	564,924	593,566	614,796	236,846	540,000	776,846	600,000		705,000	105,000	
103000 335800	State Liquor Fund Allot	39,024	40,915	39,142	36,304	0	36,304	40,000		38,000	(2,000)	
103000 335900	State DUI OT Reimbursement	14,533	7,342	5,439	1,595	5,298	6,893	7,000		7,000	0	
103000 336100	SDMFSA 2006 Bond Agreement Pmt	0	89,613	81,095	0	76,000	76,000	76,016		75,752	(264)	
<b>Sub-total</b>		<b>2,341,077</b>	<b>2,399,903</b>	<b>2,510,659</b>	<b>842,484</b>	<b>1,798,226</b>	<b>2,640,710</b>	<b>2,567,316</b>	<b>0</b>	<b>2,867,952</b>	<b>300,636</b>	

# General Fund Revenue Summary (continued)

GENERAL FUND - REVENUES BY TYPE											
Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>CHARGES FOR SERVICES</b>											
104000 341400	Traffic School Fees	4,600	3,000	7,750	10,501	4,350	14,851	4,000		8,000	4,000
104000 342200	Spec Protective Services	10,937	8,328	7,575	6,063	3,398	9,461	8,200		9,000	800
104000 342300	School Rsrc Offcr Reimb	108,600	113,600	113,600	0	113,600	113,600	114,000		114,000	0
104000 342400	Dispatch Services	283,262	293,460	333,460	171,732	171,732	343,464	344,000		374,000	30,000
104000 343000	Streets & Public Improv	133,595	70,208	65,623	21,046	50,000	71,046	65,000		70,000	5,000
104000 344500	Maint Of County Grounds	3,000	1,500	1,500	0	1,500	1,500	1,500		1,500	0
104000 344600	Rec Dist Acctg & Maint	126,587	132,748	139,694	59,769	85,699	145,468	144,982		153,500	8,518
104000 362030	Rental - U Of U	80,504	0	0	0	0	0	0		0	0
104000 362045	Rental - Park Boweries	16,550	20,890	18,800	4,970	5,260	10,230	20,000		19,000	(1,000)
104000 362046	Rent - Telecommun Towers	81,553	105,477	157,084	61,204	96,000	157,204	155,000		160,000	5,000
104000 369200	District Court Services	128,000	128,000	128,000	74,000	74,000	148,000	148,006		150,960	2,954
<b>Sub-total</b>		<b>977,188</b>	<b>877,210</b>	<b>973,086</b>	<b>409,285</b>	<b>605,539</b>	<b>1,014,824</b>	<b>1,004,688</b>	<b>0</b>	<b>1,059,960</b>	<b>55,272</b>
<b>FORFEITURES - DISTRICT COURT</b>											
105000 352000	Fines & Forfeitures	128,313	120,239	130,729	51,188	72,418	123,606	120,000		115,000	(5,000)
<b>Sub-total</b>		<b>128,313</b>	<b>120,239</b>	<b>130,729</b>	<b>51,188</b>	<b>72,418</b>	<b>123,606</b>	<b>120,000</b>	<b>0</b>	<b>115,000</b>	<b>(5,000)</b>
<b>MISCELLANEOUS REVENUE</b>											
106000 369000	Sundry Revenues	165,239	80,809	28,621	134,406	21,360	155,766	41,000	114,160	41,000	0
106000 369001	Youth City Council Revenue	413	625	480	104	400	504	800		500	(300)
106000 369002	Community Service Cncl Revenue	22,889	22,801	25,856	7,785	17,215	25,000	25,000		25,000	0
106000 369020	Income From Uncollect Accts	818	1,045	936	290	480	770	700		700	0
106010 361000	Interest & Investment Earnings	62,000	82,820	78,180	29,706	34,970	64,676	60,000		65,000	5,000
106010 361020	Utility Finance Charge	119,356	92,322	93,248	49,593	43,912	93,505	95,000		92,000	(3,000)
106010 361200	InvestmntUnrealized(Gain)/Loss	(18,746)	(41,835)	27,157	0	1,125	1,125	0		0	0
106020 364000	Gain on Fixed Asset Sales	55,707	68,697	57,951	0	55,000	55,000	40,000		50,000	10,000
<b>Sub-total</b>		<b>407,675</b>	<b>307,284</b>	<b>312,430</b>	<b>221,884</b>	<b>174,462</b>	<b>396,346</b>	<b>262,500</b>	<b>114,160</b>	<b>274,200</b>	<b>11,700</b>
<b>CONTRIBUTIONS &amp; SURPLUS REVENUE</b>											
108010 383053	Transfer From Light & Power	2,357,317	2,452,437	2,448,615	1,271,593	1,100,000	2,371,593	2,490,000		2,641,000	151,000
<b>Sub-total</b>		<b>2,357,317</b>	<b>2,452,437</b>	<b>2,448,615</b>	<b>1,271,593</b>	<b>1,100,000</b>	<b>2,371,593</b>	<b>2,490,000</b>	<b>0</b>	<b>2,641,000</b>	<b>151,000</b>
<b>TOTAL GENERAL FUND REVENUE</b>		<b>15,993,895</b>	<b>15,451,730</b>	<b>18,295,596</b>	<b>7,930,193</b>	<b>11,322,279</b>	<b>19,252,472</b>	<b>18,866,401</b>	<b>114,160</b>	<b>19,404,903</b>	<b>538,502</b>

# General Fund Expenditure Summary

GENERAL FUND EXPENDITURES												
			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar
	Account Number	Account Description	2017	2018	2019	Actual	Estimate	2020 Est.	2020 Budget	2020 Budget	2021 Budget	Change
6	10 4110	Legislative	638,486	645,912	552,111	299,224	389,289	688,513	808,118	0	748,487	(59,631)
7	10 4120	Legal	273,271	280,908	298,484	167,346	177,121	344,467	366,788	0	384,407	17,619
8	10 4130	Executive	154,397	143,971	164,968	79,693	116,749	196,442	179,796	0	180,854	1,058
9	10 4134	Human Resources	125,051	136,257	142,382	67,060	73,900	140,960	142,343	0	149,499	7,156
10	10 4136	Information Technology	403,858	421,898	418,501	188,620	217,136	405,755	407,492	27,160	440,056	32,564
11	10 4140	Finance	383,711	357,993	380,410	191,400	202,062	393,463	423,671	0	401,889	(21,782)
12	10 4143	Treasury	257,940	59,633	83,421	26,270	48,998	75,268	94,201	0	100,658	6,457
13	10 4160	General Govt. Buildings	120,836	109,265	110,731	44,664	60,614	105,278	118,191	0	117,771	(420)
14	10 4210	Police	5,721,245	5,746,078	6,326,110	2,995,132	3,791,095	6,786,227	6,740,767	0	7,004,136	263,369
15	10 4215	Police - Reserve Officers	5,329	5,845	2,024	467	2,847	3,314	10,000	0	10,000	0
16	10 4216	Police - Crossing Guards	140,697	140,933	138,365	57,895	81,763	139,658	151,049	0	151,049	0
17	10 4217	Police - School Resource & PROS	385,323	330,284	354,113	146,676	210,578	357,254	353,770	0	360,365	6,595
18	10 4218	Police - Liquor Law Enf.	50,436	49,598	58,977	9,179	39,143	48,322	39,142	0	36,302	(2,840)
19	10 4219	Police - Enhanced 911	562,140	573,997	563,972	290,313	275,141	565,454	595,000	0	595,000	0
20	10 4220	Fire	2,070,707	1,999,363	2,073,923	1,556,555	543,445	2,100,000	2,100,000	0	2,175,000	75,000
21	10 4410	Streets	3,065,430	3,039,275	4,065,598	2,404,476	2,012,566	4,417,042	4,399,494	0	4,490,832	91,338
22	10 4450	Engineering	605,661	623,039	652,627	303,387	363,663	667,050	670,929	0	697,434	26,505
23	10 4510	Parks	919,117	926,790	962,872	504,646	461,717	966,363	972,945	160,000	1,040,469	67,524
24	10 4610	Planning/Licensing/Code Enf.	198,008	250,919	248,238	110,696	161,213	271,909	290,205	0	320,695	30,490
25	<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>16,081,643</b>	<b>15,841,958</b>	<b>17,597,827</b>	<b>9,443,699</b>	<b>9,229,040</b>	<b>18,672,739</b>	<b>18,863,901</b>	<b>187,160</b>	<b>19,404,903</b>	<b>541,002</b>

# Capital Projects Fund Revenue Summary

CAPITAL PROJECTS FUND - REVENUES BY TYPE											
Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>TAXES AND FEES-IN-LIEU</b>											
451020 313000	Sales & Use Tax-General	4,650,884	5,335,768	3,258,588	921,606	1,840,000	2,761,606	2,721,293		2,025,728	(695,565)
<b>Sub-total</b>		4,650,884	5,335,768	3,258,588	921,606	1,840,000	2,761,606	2,721,293	0	2,025,728	(695,565)
<b>MISCELLANEOUS REVENUE</b>											
456000 369030	Repayment Of N/R (Princ)	5,880	8,025	8,270	3,920	84,678	88,598	88,598		22,123	(66,475)
456010 361000	Interest & Investment Earnings	373,170	497,124	743,703	340,348	330,000	670,348	475,000	657,000	600,000	125,000
456010 361200	InvestmntUnrealized(Gain)/Loss	(106,113)	(238,195)	240,049	0	9,900	9,900	0		0	0
456010 369040	Interest Earnings - N/R	3,336	2,770	2,526	1,080	1,249	2,329	2,329		1,877	(452)
<b>Sub-total</b>		276,272	269,725	994,548	345,348	1,249	771,175	565,927	657,000	624,000	58,073
<b>CONTRIBUTIONS &amp; SURPLUS REVENUE</b>											
458010 381000	Trnsfr From Other Funds	2,365,000	0	0	0	0	0	0		0	0
458010 381083	Transfer From RAP Tax Fund -83	401,390	474,855	411,816	0	591,955	591,955	591,955		460,457	(131,498)
Use of (Addition to) Fund Balance								0		4,883,115	4,883,115
<b>Sub-total</b>		2,766,390	474,855	411,816	0	591,955	591,955	591,955	0	5,343,572	4,751,617
<b>TOTAL CAPITAL PROJ. FUND REV.</b>		<b>7,693,546</b>	<b>6,080,348</b>	<b>4,664,952</b>	<b>1,266,954</b>	<b>2,433,204</b>	<b>4,124,736</b>	<b>3,879,175</b>	<b>657,000</b>	<b>7,993,300</b>	<b>4,114,125</b>

# Capital Projects Fund Expenditure Summary

CAPITAL PROJECTS FUND EXPENDITURES												
Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change	
45 4110	Legislative	4,129,178	1,573,937	1,070,575	3,508,651	2,083,822	5,592,473	7,799,000	0	3,590,800	(4,208,200)	
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	49,696	40,000	0	0	25,000	25,000	25,000	0	0	(25,000)	
45 4140	Finance	17,291	17,839	20,068	8,173	8,400	16,573	45,000	0	41,000	(4,000)	
45 4143	Treasury	0	0	0	0	0	0	0	0	0	0	
45 4160	General Govt. Buildings	17,919	0	0	0	50,000	50,000	0	50,000	0	0	
45 4210	Police	319,248	385,326	438,755	22,336	35,000	57,336	737,000	0	432,000	(305,000)	
45 4215	Police Reserves	0	0	0	0	0	0	0	0	0	0	
45 4217	Police - School Resource & PROS	0	0	0	0	0	0	0	0	0	0	
45 4219	Police - Enhanced 911	0	0	0	0	0	0	0	0	0	0	
45 4410	Streets	1,225,129	1,378,307	300,049	828,478	429,971	1,258,449	995,000	500,000	3,774,500	2,779,500	
45 4450	Engineering	0	0	33,932	0	0	0	0	0	20,000	20,000	
45 4510	Parks	2,009,620	871,389	92,757	16,853	129,526	146,379	115,000	147,000	135,000	20,000	
45 4610	Planning/Licensing/Code Enf.	0	0	0	0	0	0	0	0	0	0	
<b>TOTAL CAPITAL PROJECTS FUND EXPENDITURES</b>		<b>7,768,081</b>	<b>4,266,798</b>	<b>1,956,136</b>	<b>4,384,491</b>	<b>2,761,719</b>	<b>7,146,210</b>	<b>9,716,000</b>	<b>697,000</b>	<b>7,993,300</b>	<b>(1,722,700)</b>	
<b>RECAP</b>												
10	Total General Fund	16,081,643	15,841,958	17,597,827	9,443,699	9,229,040	18,672,739	18,863,901	187,160	19,404,903	541,002	
45	Total Capital Projects Fund	7,768,081	4,266,798	1,956,136	4,384,491	2,761,719	7,146,210	9,716,000	697,000	7,993,300	(1,722,700)	
<b>TOTAL GENERAL &amp; CAPITAL</b>		<b>23,849,724</b>	<b>20,108,756</b>	<b>19,553,963</b>	<b>13,828,190</b>	<b>11,990,759</b>	<b>25,818,949</b>	<b>28,579,901</b>	<b>884,160</b>	<b>27,398,203</b>	<b>(1,181,698)</b>	

# Legislative Department

## **OVERVIEW**

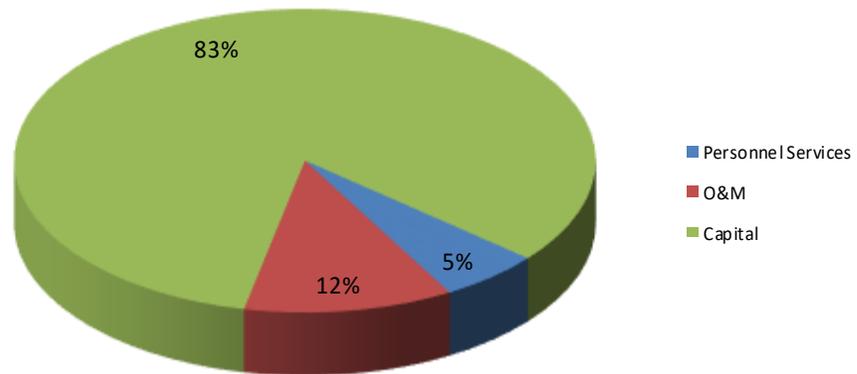
The Legislative Department is responsible for administering several of the City Council's community programs. This includes funding for various community organizations and events, including contributions for the annual Handcart Days celebration, Bountiful City Youth Council, Community Service Council, Bountiful/Davis Art Center, and Bountiful Historical Society. This budget also includes funds for certain employee programs such as the City Wellness Program and Employee Recognition. The Department budget frequently includes funding for major city projects such as the current remodel of City Hall

## **LINE-ITEM HIGHLIGHTS**

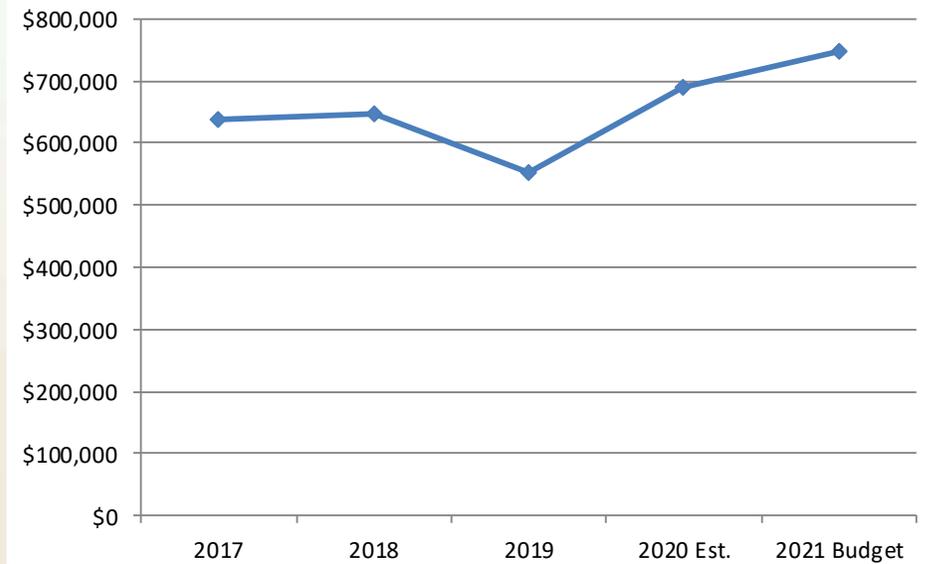
The Personnel budget reflects a 0% COLA and a 6% increase for health insurance. The Operations and Maintenance budget includes a reduction for election expenses. The Capital Projects Budget has been amended to reflect funding required to complete the City Hall remodel in Fiscal Year 2021.

# Legislative Budget Graphs

## FY 2020-2021 Legislative Budget



## Budget History (Less Capital)



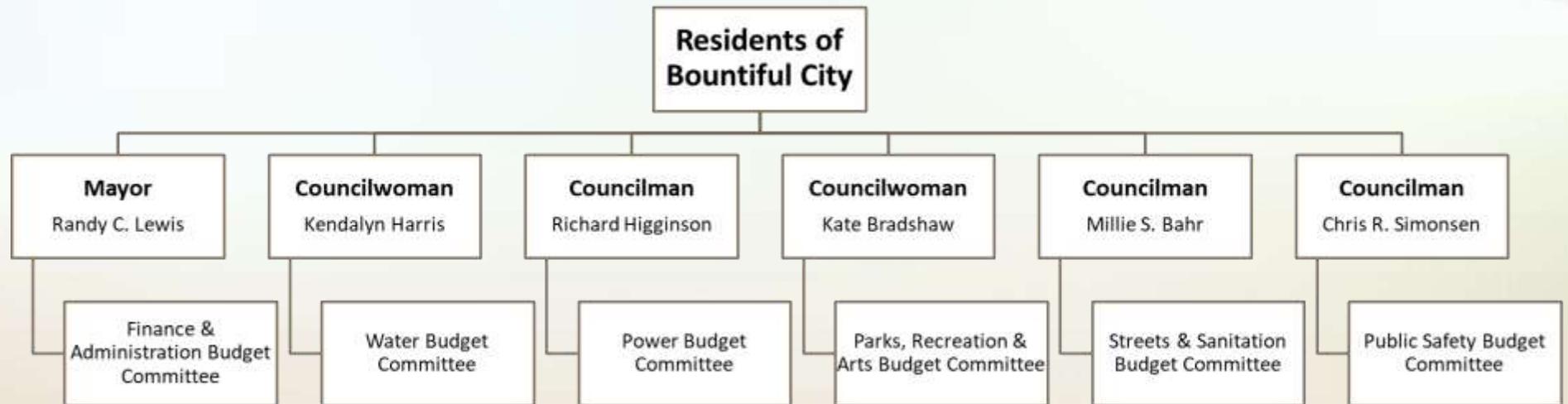
# Legislative Budget

Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>LEGISLATIVE</b>										
<b>PERSONNEL SERVICES:</b>										
104110 411000 Salaries - Perm Employees	76,307	76,904	79,239	39,241	47,327	86,568	83,228		83,224	(4)
104110 412000 Salaries-Temp & Part-Time	21,776	21,443	9,724	3,865	4,662	8,527	15,600		15,600	0
104110 413010 Fica Taxes	8,527	8,893	7,321	3,513	4,236	7,749	8,937		8,910	(27)
104110 413020 Employee Medical Ins	72,885	76,426	74,492	41,653	50,236	91,889	99,747		107,007	7,260
104110 413030 Employee Life Ins	625	623	639	314	379	693	703		703	0
104110 413040 State Retirement & 401 K	8,364	8,341	7,274	3,473	4,188	7,661	8,564		8,563	(1)
104110 425300 Vehicle Allowance	16,790	17,829	16,529	7,800	9,407	17,207	18,000		17,640	(360)
104110 491640 WorkersCompPremiumCharge-ISF	1,947	2,018	1,618	734	885	1,619	1,739		1,739	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>207,221</b>	<b>212,477</b>	<b>196,836</b>	<b>100,593</b>	<b>121,320</b>	<b>221,913</b>	<b>236,518</b>	<b>0</b>	<b>243,387</b>	<b>6,869</b>
<b>OPERATIONS AND MAINTENANCE</b>										
104110 421000 Books Subscr & Mmbrshp	32,070	30,106	34,652	6,922	23,078	30,000	30,000		30,000	0
104110 422000 Public Notices	9,459	7,691	15,876	3,615	11,385	15,000	15,000		15,000	0
104110 423000 Travel & Training	17,774	26,798	30,849	1,238	28,762	30,000	30,000		30,000	0
104110 424000 Office Supplies	1,325	1,602	1,954	560	2,440	3,000	3,000		3,000	0
104110 425000 Equip Supplies & Maint	1,087	1,012	1,036	326	674	1,000	1,000		1,000	0
104110 426000 Bldg & Grnd Suppl & Maint	17,067	22,378	14,069	3,235	14,765	18,000	18,000		18,000	0
104110 426050 Bldg/Grnds Maint - Stoker	10,007	3,033	0	0	0	0	0		0	0
104110 427400 Utilities - Stoker	31,190	2,405	2,958	501	1,499	2,000	2,000		2,000	0
104110 428000 Telephone Expense	2,457	2,389	2,213	1,229	(1,229)	0	0		2,500	2,500
104110 431000 Profess & Tech Services	0	0	0	0	17,000	17,000	17,000		14,000	(3,000)
104110 451100 Insurance & Surety Bonds	5,526	5,037	6,151	5,837	(237)	5,600	5,600		5,600	0
104110 452200 Election Expense	83	52,290	(132)	71,390	610	72,000	72,000		5,000	(67,000)
104110 461000 Miscellaneous Expense	55,950	55,536	38,479	14,050	5,950	20,000	20,000		20,000	0
104110 461750 Employee Wellness & Recognit'n	17,442	21,258	20,147	6,286	13,714	20,000	20,000		20,000	0
104110 462100 Prop Tax Incrmt Pmt - Bntfl RDA	86,378	80,904	62,463	0	90,000	90,000	90,000		90,000	0
104110 462110 Prop Tax Incrmt Pmt - Othr RDA	2,776	2,571	2,281	0	0	0	0		0	0
104110 466000 Contingency	15,755	4,570	0	0	30,000	30,000	135,000		135,000	0
104110 492010 Contr-Btfl/Davis Art Ctr	60,731	60,075	60,042	30,000	30,000	60,000	60,000		60,000	0
104110 492050 Bntfl City Youth Council	4,489	5,589	5,773	772	4,228	5,000	5,000		6,000	1,000
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	34,699	23,190	31,462	27,673	(4,673)	23,000	23,000		23,000	0
<b>TOTAL OPER. &amp; MAINT.</b>	<b>431,265</b>	<b>433,435</b>	<b>355,275</b>	<b>198,631</b>	<b>267,969</b>	<b>466,600</b>	<b>571,600</b>	<b>0</b>	<b>505,100</b>	<b>(66,500)</b>
<b>TOTAL LEGISLATIVE-G.F.</b>	<b>638,486</b>	<b>645,912</b>	<b>552,111</b>	<b>299,224</b>	<b>389,289</b>	<b>688,513</b>	<b>808,118</b>	<b>0</b>	<b>748,487</b>	<b>(59,631)</b>

# Legislative Budget (continued)

1	LEGISLATIVE												1	
2														2
3	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change			3
4														4
5														5
6	<b>CAPITAL PROJECTS</b>												6	
7	454110 466000 Contingency	0	77,844	0	0	50,000	50,000	150,000		150,000	0			7
8	454110 471100 Land	4,036,038	0	0	0	0	0	0		0	0			8
9	454110 472100 Buildings	93,140	0	649,025	2,187,473	2,000,000	4,187,473	6,324,000		3,324,000	(3,000,000)			9
10	454110 473100 Improv Other Than Bldgs	0	0	421,549	1,321,178	3,822	1,325,000	1,325,000		35,000	(1,290,000)			10
11	454110 473160 Improv-PublicArt-1%CapProject	0	0	0	0	30,000	30,000	0		81,800	81,800			11
12	454110 491000 Transfer To Other Funds	0	1,458,000	0	0	0	0	0		0	0			12
13	454110 491590 Trnsfr To Cemetery	0	38,093	0	0	0	0	0		0	0			13
14	<b>TOTAL LEGISLATIVE - CAP.</b>	<b>4,129,178</b>	<b>1,573,937</b>	<b>1,070,575</b>	<b>3,508,651</b>	<b>2,083,822</b>	<b>5,592,473</b>	<b>7,799,000</b>	<b>0</b>	<b>3,590,800</b>	<b>(4,208,200)</b>			14
15														15
16	<b>BUDGET SUMMARY</b>												16	
17	104110 Legislative - General Fund	638,486	645,912	552,111	299,224	389,289	688,513	808,118	0	748,487	(59,631)			17
18	454110 Legislative - Capital Projects Fund	4,129,178	1,573,937	1,070,575	3,508,651	2,083,822	5,592,473	7,799,000	0	3,590,800	(4,208,200)			18
19	<b>TOTAL LEGIS. - GEN &amp; CAP</b>	<b>4,767,664</b>	<b>2,219,849</b>	<b>1,622,686</b>	<b>3,807,875</b>	<b>2,473,111</b>	<b>6,280,986</b>	<b>8,607,118</b>	<b>0</b>	<b>4,339,287</b>	<b>(4,267,831)</b>			19

# Legislative Organizational Chart



# Legal Department

## **OVERVIEW**

The City Attorney is responsible for making sure the City is operating in a lawful manner. He is responsible for the management and control of all the legal business of the City and is the legal advisor to the Mayor, the City Council, the City Manager and all of the Department Heads, officers and Boards of the City. When required, the City Attorney provides written or verbal opinions of law upon any subject in which the City is interested. He represents the interest of the City before courts of law and other legal forums. The City Attorney's office is composed of the City Attorney, the City Prosecutor, a Victim Advocate, and two Administrative Assistants.

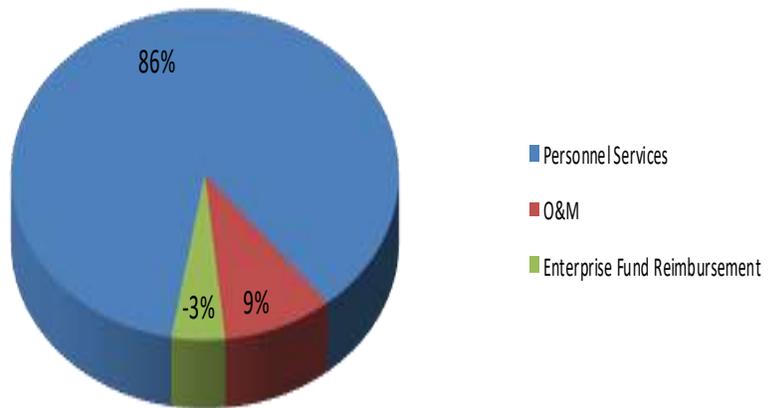
The City Attorney attends all City Council and Planning Commission meetings. He is responsible for maintaining and updating the City Code and the Personnel Policies & Procedures Manual. He prepares or reviews all ordinances, resolutions and contracts. He administers the Liability and the Workers Compensation programs of the City. All claims against the City are handled through him. The City Prosecutor does traffic and misdemeanor prosecution in the Second District Court.

## **LINE-ITEM HIGHLIGHTS**

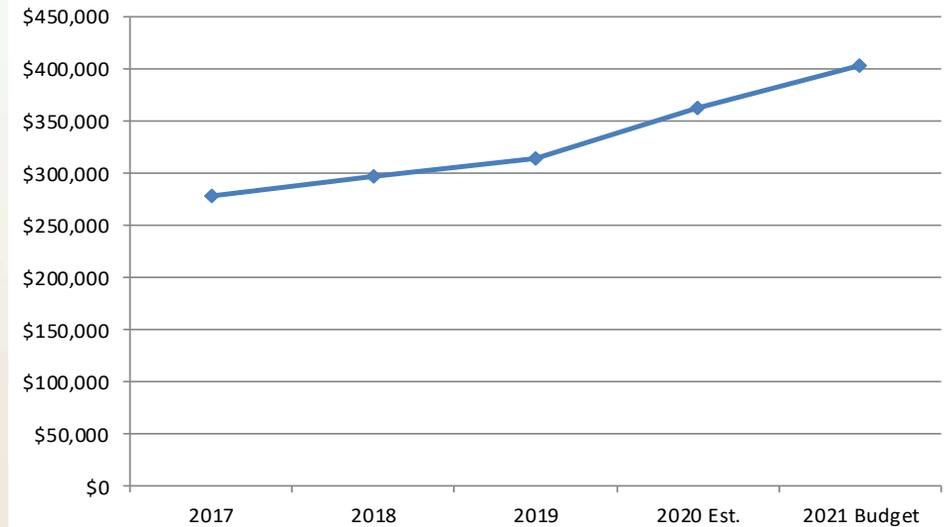
The operating budget for the Legal Department is reduced by an intra-city reimbursement for services provided to the Enterprise Funds of the City. This presentation is made to comply with financial reporting requirements prescribed by the Utah State Auditor's Office and the Governmental Accounting Standards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

# Legal Budget Graphs

## FY 2020-2021 Legal Budget



## Budget History (Less Capital)



# Legal Budget

Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>LEGAL</b>											
<b>PERSONNEL SERVICES</b>											
104120 411000	Salaries - Perm Employees	155,203	170,004	164,893	100,768	100,768	201,536	215,448		224,882	9,434
104120 412000	Salaries-Temp & Part-Time	0	9,840	18,737	10,760	10,760	21,520	25,459		25,459	0
104120 413010	Fica Taxes	12,706	14,707	14,500	8,161	8,161	16,322	18,976		19,698	722
104120 413020	Employee Medical Ins	34,735	35,987	32,450	18,547	18,547	37,094	41,483		43,969	2,486
104120 413030	Employee Life Ins	969	1,043	979	554	554	1,108	1,358		1,404	46
104120 413040	State Retirement & 401 K	28,279	30,928	29,805	17,954	17,954	35,908	39,274		41,073	1,799
104120 425300	Vehicle Allowance	7,169	7,170	7,170	3,280	3,870	7,150	7,150		7,150	0
104120 491640	WorkersCompPremiumCharge-ISF	2,590	2,168	608	1,272	1,272	2,544	723		751	28
<b>TOTAL PERSONNEL SERVICES</b>		<b>241,650</b>	<b>271,846</b>	<b>269,142</b>	<b>161,296</b>	<b>161,886</b>	<b>323,182</b>	<b>349,871</b>	<b>0</b>	<b>364,386</b>	<b>14,515</b>
<b>OPERATIONS &amp; MAINTENANCE</b>											
104120 421000	Books Subscr & Mmbrshp	2,272	2,187	3,611	941	5,571	6,512	5,700		5,700	0
104120 423000	Travel & Training	4,029	2,414	6,188	1,966	4,500	6,466	6,000		6,000	0
104120 424000	Office Supplies	671	311	350	42	550	592	700		700	0
104120 425000	Equip Supplies & Maint	1,854	3,264	3,425	1,812	1,812	3,624	1,375		1,670	295
104120 426000	Bldg & Grnd Suppl & Maint	2,405	3,033	2,071	491	1,000	1,491	2,300		2,300	0
104120 428000	Telephone Expense	2,011	1,508	2,414	718	990	1,708	2,200		2,200	0
104120 431000	Profess & Tech Services	4,082	453	599	198	1,500	1,698	3,000		3,000	0
104120 431100	Legal And Auditing Fees	16,230	8,575	23,546	5,910	7,590	13,500	10,000		13,500	3,500
104120 451100	Insurance & Surety Bonds	2,720	2,462	2,356	2,770	0	2,770	2,600		2,730	130
104120 461000	Miscellaneous Expense	188	543	944	181	701	882	1,000		1,000	0
<b>TOTAL OPER. &amp; MAINT.</b>		<b>36,462</b>	<b>24,750</b>	<b>45,504</b>	<b>15,029</b>	<b>24,214</b>	<b>39,243</b>	<b>34,875</b>	<b>0</b>	<b>38,800</b>	<b>3,925</b>
<b>TOTAL LEGAL - GENERAL FUND</b>		<b>278,112</b>	<b>296,596</b>	<b>314,646</b>	<b>176,325</b>	<b>186,100</b>	<b>362,425</b>	<b>384,746</b>	<b>0</b>	<b>403,186</b>	<b>18,440</b>
<b>Enterprise Fund Reimbursement - Administrative Services</b>											
104120 496200	Admin Services ReimbAdjustment	(4,841)	(15,688)	(16,162)	(8,979)	(8,979)	(17,958)	(17,958)		(18,779)	(821)
<b>Total Enterprise Fund Reimbursement - Admin. Services</b>		<b>(4,841)</b>	<b>(15,688)</b>	<b>(16,162)</b>	<b>(8,979)</b>	<b>(8,979)</b>	<b>(17,958)</b>	<b>(17,958)</b>	<b>0</b>	<b>(18,779)</b>	<b>(821)</b>
<b>TOTAL ADJUSTED LEGAL - GENERAL FUND</b>		<b>273,271</b>	<b>280,908</b>	<b>298,484</b>	<b>167,346</b>	<b>177,121</b>	<b>344,467</b>	<b>366,788</b>	<b>0</b>	<b>384,407</b>	<b>17,619</b>
<b>CAPITAL PROJECTS</b>											
<b>TOTAL LEGAL - CAPITAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BUDGET SUMMARY</b>											
104120	Legal - General Fund	273,271	280,908	298,484	167,346	177,121	344,467	366,788	0	384,407	17,619
454120	Legal - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0
<b>TOTAL LEGAL - GENERAL &amp; CAPITAL</b>		<b>273,271</b>	<b>280,908</b>	<b>298,484</b>	<b>167,346</b>	<b>177,121</b>	<b>344,467</b>	<b>366,788</b>	<b>0</b>	<b>384,407</b>	<b>17,619</b>

# Legal Organizational Chart



# Executive Department

## **OVERVIEW**

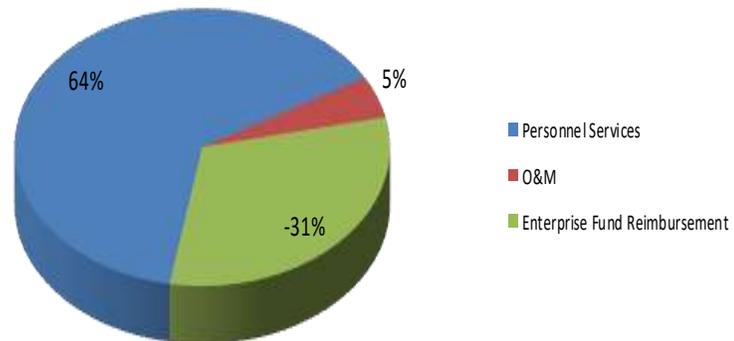
The Executive Department contains the operation plan and budget for the City Manager, Assistant City Manager, City Recorder/Administrative Assistant, and the City Communications Coordinator. The City Manager is charged by ordinance to implement the policies directed by the City Council through planning, coordinating, and directing the management and staff of the City under a collaborative management style. These managers and staff assist the City Manager by carrying out Council authorized activities within twenty-nine departments or functions that provide essential services for residents and businesses within Bountiful City.

## **LINE-ITEM HIGHLIGHTS**

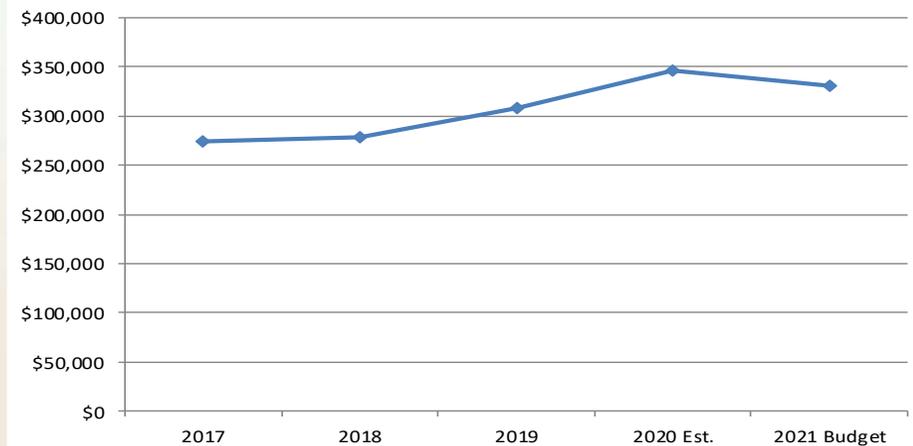
The only changes to the Executive operating budget are to reflect a 0% COLA and a 6% increase for health insurance.

# Executive Budget Graphs

### FY 2020-2021 Executive Budget



### Budget History (Less Capital)



# Executive Budget

Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>EXECUTIVE</b>											
<b>PERSONNEL SERVICES</b>											
104130 411000	Salaries - Perm Employees	183,334	186,979	197,307	106,733	128,725	235,459	215,833		215,870	37
104130 413010	Fica Taxes	11,547	11,884	12,466	4,275	5,156	9,430	17,008		17,011	3
104130 413020	Employee Medical Ins	21,562	21,861	23,320	10,203	12,305	22,508	25,903		27,449	1,546
104130 413030	Employee Life Ins	1,008	1,025	1,101	525	633	1,158	1,267		1,267	(0)
104130 413040	State Retirement & 401 K	34,607	35,312	37,093	20,092	24,231	44,323	39,096		39,103	7
104130 425300	Vehicle Allowance	6,517	6,518	6,518	2,982	3,597	6,579	6,500		6,500	0
104130 491640	WorkersCompPremiumCharge-ISF	680	583	614	1,561	1,883	3,444	648		648	(0)
<b>TOTAL PERSONNEL SERVICES</b>		<b>259,255</b>	<b>264,161</b>	<b>278,419</b>	<b>146,371</b>	<b>176,530</b>	<b>322,901</b>	<b>306,255</b>	<b>0</b>	<b>307,848</b>	<b>1,593</b>
<b>OPERATIONS &amp; MAINTENANCE</b>											
104130 421000	Books Subscr & Mmbrshp	370	1,791	1,948	30	1,470	1,500	1,500		1,500	0
104130 423000	Travel & Training	5,859	4,108	11,614	3,464	5,536	9,000	9,000		9,000	0
104130 424000	Office Supplies	983	1,119	1,247	415	1,585	2,000	2,000		2,000	0
104130 425000	Equip Supplies & Maint	1,424	1,463	1,678	1,110	1,890	3,000	3,000		3,000	0
104130 426000	Bldg & Grnd Suppl & Maint	4,075	4,097	3,357	764	2,736	3,500	3,500		3,500	0
104130 428000	Telephone Expense	77	115	189	0	1,000	1,000	1,000		1,000	0
104130 451100	Insurance & Surety Bonds	2,099	1,317	2,333	2,374	126	2,500	2,500		2,500	0
104130 461000	Miscellaneous Expense	402	592	6,859	144	856	1,000	1,000		1,000	0
<b>TOTAL OPER. &amp; MAINT.</b>		<b>15,288</b>	<b>14,600</b>	<b>29,226</b>	<b>8,301</b>	<b>15,199</b>	<b>23,500</b>	<b>23,500</b>	<b>0</b>	<b>23,500</b>	<b>0</b>
<b>TOTAL EXECUTIVE - GENERAL FUND</b>		<b>274,543</b>	<b>278,761</b>	<b>307,645</b>	<b>154,672</b>	<b>191,729</b>	<b>346,401</b>	<b>329,755</b>	<b>0</b>	<b>331,348</b>	<b>1,593</b>
<b>Enterprise Fund Reimbursement - Administrative Services</b>											
104130 496200	Admin Services ReimbAdjustment	(120,146)	(134,790)	(142,677)	(74,979)	(74,980)	(149,959)	(149,959)		(150,494)	(535)
<b>Total Enterprise Fund Reimbursement - Admin. Services</b>		<b>(120,146)</b>	<b>(134,790)</b>	<b>(142,677)</b>	<b>(74,979)</b>	<b>(74,980)</b>	<b>(149,959)</b>	<b>(149,959)</b>	<b>0</b>	<b>(150,494)</b>	<b>(535)</b>
<b>TOTAL ADJUSTED EXECUTIVE - GENERAL FUND</b>		<b>154,397</b>	<b>143,971</b>	<b>164,968</b>	<b>79,693</b>	<b>116,749</b>	<b>196,442</b>	<b>179,796</b>	<b>0</b>	<b>180,854</b>	<b>1,058</b>
<b>CAPITAL PROJECTS</b>											
<b>TOTAL EXECUTIVE - CAPITAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BUDGET SUMMARY</b>											
104130	Executive - General Fund	154,397	143,971	164,968	79,693	116,749	196,442	179,796	0	180,854	1,058
454130	Executive - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0
<b>TOTAL EXECUTIVE - GENERAL &amp; CAPITAL</b>		<b>154,397</b>	<b>143,971</b>	<b>164,968</b>	<b>79,693</b>	<b>116,749</b>	<b>196,442</b>	<b>179,796</b>	<b>0</b>	<b>180,854</b>	<b>1,058</b>

# Executive Organizational Chart



# Human Resources Department

## **OVERVIEW**

The Human Resources Department is committed to providing professional-level, customer-service oriented expertise, advice and support to Bountiful City's employees and to the employees of the South Davis Recreation District. The management and staff ensure timely and accurate processing and maintenance of employee payroll and benefits along with enforcing uniform policies and procedures to ensure compliance with Federal and State laws.

The Department is committed to actively recruiting qualified and diverse applicants, retaining and engaging employees by offering competitive and comprehensive compensation and benefits, providing ongoing education and learning opportunities, and ensuring a safe and equitable work environment for all employees. Human Resources services include: Recruitment & Testing; Payroll & Personnel Services; Employee Benefits Administration; Employee Relations; Employee Training; Employee Recognition & Well Being; and Worker's Compensation administration. The department also provides Payroll & Personnel Services and Employee Benefits Administration for the South Davis Recreation District.

## **GOALS & PROJECTS**

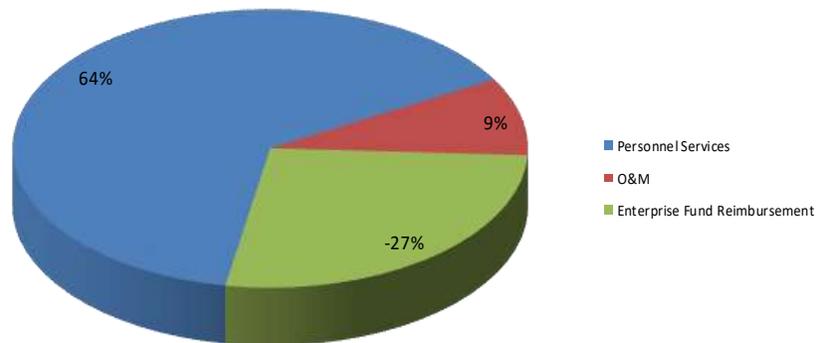
- Enhance Employee Self-Service functionality for employees
- Provide training opportunities for all employees and Management Team
- Participate in Human Resources and Payroll training
- Update procedures manual for Payroll
- Continue unification of Human Resources and Payroll policies and procedures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

## **LINE-ITEM HIGHLIGHTS**

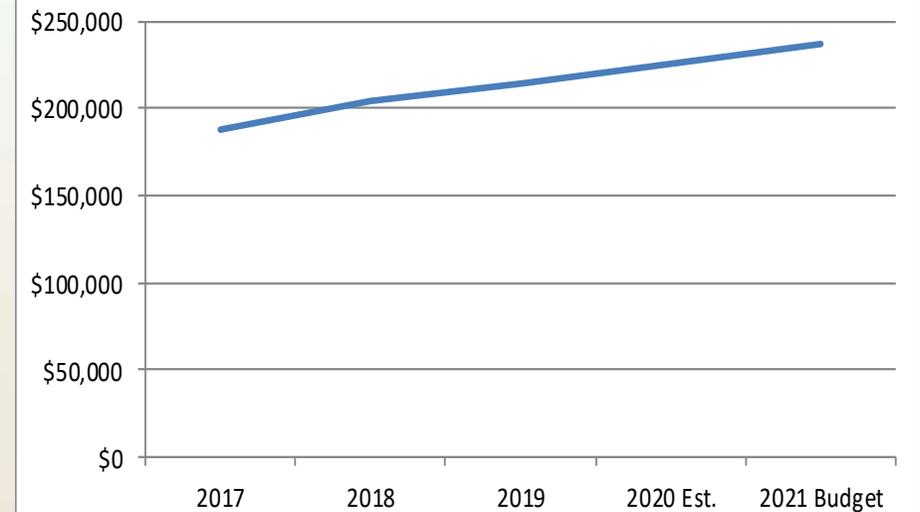
The operating budget for the Human Resources Department is reduced by an intra-city reimbursement for services provided to the Enterprise Funds of the City. This presentation is made to comply with financial reporting requirements prescribed by the Utah State Auditor's Office and the Governmental Accounting Standards Board (GASB). The budget for 2020-2021 is slightly increased in the Personnel Services section due to anticipated compensation adjustments and changes in health insurance rates. There is nothing to report within the Human Resources budget on a capital plan.

# Human Resources Budget Graphs

**FY 2020-2021 Human Resources Budget**



**Budget History (Less Capital)**



# Human Resources Budget

Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>HUMAN RESOURCES</b>											
<b>PERSONNEL SERVICES</b>											
104134 411000	Salaries - Perm Employees	111,182	119,333	125,177	62,965	69,863	132,828	133,839		137,022	3,183
104134 413010	Fica Taxes	8,697	9,246	9,612	4,854	5,409	10,263	10,582		10,826	244
104134 413020	Employee Medical Ins	17,089	22,573	25,682	12,378	14,500	26,878	26,450		27,991	1,541
104134 413030	Employee Life Ins	636	654	695	333	401	734	814		832	18
104134 413040	State Retirement & 401 K	21,202	22,717	23,795	11,944	13,254	25,198	25,523		26,130	607
104134 425300	Vehicle Allowance	4,501	4,501	4,501	2,059	2,452	4,511	4,489		4,489	0
104134 491640	WorkersCompPremiumCharge-ISF	349	374	393	197	213	410	402		411	9
<b>TOTAL PERSONNEL SERVICES</b>		<b>163,656</b>	<b>179,399</b>	<b>189,856</b>	<b>94,730</b>	<b>106,092</b>	<b>200,822</b>	<b>202,099</b>	<b>0</b>	<b>207,700</b>	<b>5,601</b>
<b>OPERATIONS &amp; MAINTENANCE</b>											
104134 421000	Books Subscr & Mmbrshp	968	878	967	363	934	1,297	1,000		1,450	450
104134 423000	Travel & Training	4,709	4,939	4,241	1,449	2,651	4,100	4,100		4,100	0
104134 424000	Office Supplies	3,179	2,713	3,307	750	1,950	2,700	3,000		3,000	0
104134 425000	Equip Supplies & Maint	739	688	705	0	700	700	750		750	0
104134 426000	Bldg & Grnd Suppl & Maint	3,816	3,884	3,454	893	2,561	3,454	3,800		3,800	0
104134 428000	Telephone Expense	1,065	1,279	1,432	769	846	1,615	1,600		1,600	0
104134 429200	Computer Software	7,711	8,018	7,810	8,188	592	8,780	8,780		11,915	3,135
104134 429300	Computer	842	814	922	839	103	942	803		950	147
104134 451100	Insurance & Surety Bonds	1,447	1,042	1,502	1,638	0	1,638	1,500		1,720	220
104134 461000	Miscellaneous Expense	42	169	61	34	66	100	100		100	0
<b>TOTAL OPER. &amp; MAINT.</b>		<b>24,518</b>	<b>24,425</b>	<b>24,400</b>	<b>14,924</b>	<b>10,403</b>	<b>25,327</b>	<b>25,433</b>	<b>0</b>	<b>29,385</b>	<b>3,952</b>
<b>TOTAL HUMAN RESOURCES - GENERAL FUND</b>		<b>188,174</b>	<b>203,824</b>	<b>214,256</b>	<b>109,654</b>	<b>116,495</b>	<b>226,149</b>	<b>227,532</b>	<b>0</b>	<b>237,085</b>	<b>9,553</b>
<b>Enterprise Fund Reimbursement - Administrative Services</b>											
104134 496200	Admin Services ReimbAdjustment	(63,123)	(67,567)	(71,874)	(42,594)	(42,595)	(85,189)	(85,189)		(87,586)	(2,397)
<b>Total Enterprise Fund Reimbursement - Admin. Services</b>		<b>(63,123)</b>	<b>(67,567)</b>	<b>(71,874)</b>	<b>(42,594)</b>	<b>(42,595)</b>	<b>(85,189)</b>	<b>(85,189)</b>	<b>0</b>	<b>(87,586)</b>	<b>(2,397)</b>
<b>TOTAL ADJUSTED HUMAN RESOURCES - GENERAL FUND</b>		<b>125,051</b>	<b>136,257</b>	<b>142,382</b>	<b>67,060</b>	<b>73,900</b>	<b>140,960</b>	<b>142,343</b>	<b>0</b>	<b>149,499</b>	<b>7,156</b>
<b>CAPITAL PROJECTS</b>											
<b>TOTAL HUMAN RESOURCES - CAPITAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BUDGET SUMMARY</b>											
104134	Human Resources - General Fund	125,051	136,257	142,382	67,060	73,900	140,960	142,343	0	149,499	7,156
454134	Human Resources - Capital Proj. Fund	0	0	0	0	0	0	0	0	0	0
<b>TOTAL HUMAN RESOURCES - GENERAL &amp; CAPITAL</b>		<b>125,051</b>	<b>136,257</b>	<b>142,382</b>	<b>67,060</b>	<b>73,900</b>	<b>140,960</b>	<b>142,343</b>	<b>0</b>	<b>149,499</b>	<b>7,156</b>

# Human Resources Organizational Chart



# Information Technology Department

## **OVERVIEW**

The mission of the Information Technology Department is to provide all city employees with reliable state-of-the-art tools allowing access to the most current and accurate data available enabling them to make informed decisions which will increase productivity and improve the quality of services provided to citizens.

## **GOALS & PROJECTS**

Ensure data and network security through:

- Firewall Protection
- Virus Protection
- Email Protection
- Intrusion Detection
- Data Backup & Recovery

Provide a very reliable City-wide data network by maintaining:

- Servers
- Data storage
- Network equipment
- Fiber Optics
- Wireless
- Cameras

Maintain telephone communications and equipment to support:

- Public Safety Communications
- Mobile Command Center
- Power Department P.O.R.S.C.H.E. System (Power Outage Response)
- Power and Water Department SCADA (Supervisory Control and Data Acquisition) network
- Day-to-day functions of all departments

Web Development

- Expand the use of Citizen Self-Service for Utility Billing, Business Licenses, Vendors and Permits & Inspections
- Enhanced use of Social Media

Evaluate Emerging Technologies

# Information Technology Department (continued)

## **LINE-ITEM HIGHLIGHTS**

### **Personnel Services**

Payroll expenses have increased due two merit increases and the increase of medical premiums.

### **Operations and Maintenance**

Operations and Maintenance Budget remains the same as the previous year.

### **Enterprise Fund Reimbursement - Administrative Services**

The operating budget for the Information Technology Department is reduced by an intra-city reimbursement for services provided to the Enterprise Funds of the City. This presentation is made to comply with financial reporting requirements prescribed by the Utah State Auditor's Office and the Governmental Accounting Standards Board (GASB). This amount allocated to our department will increase 10% this year.

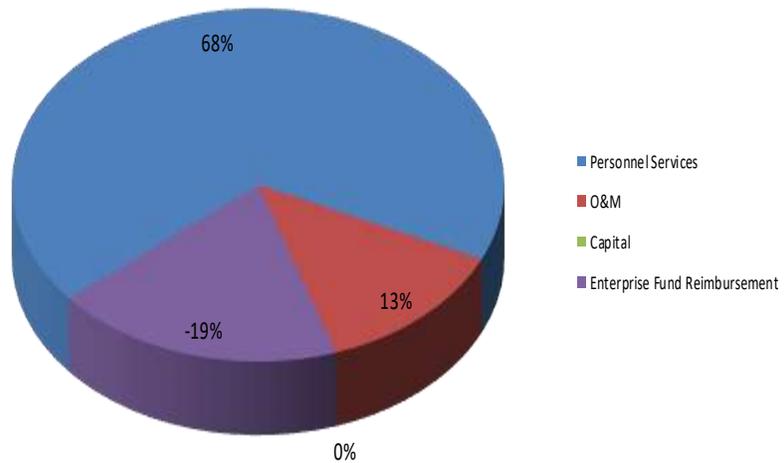
### **Capital Improvements**

454136-474500 – Machinery & Equipment

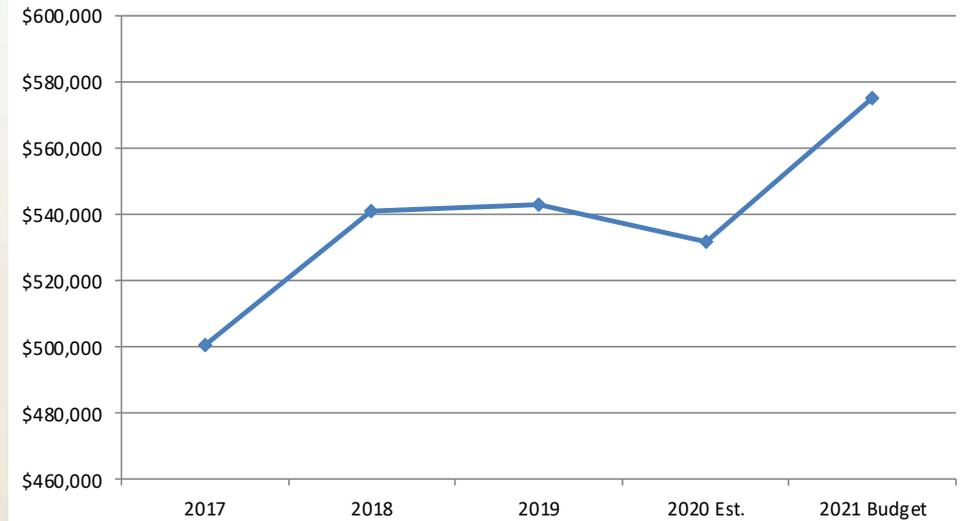
We have included \$25,000 in our Capital Improvements for FYE 2021 to make sure we can purchase any unexpected network or server equipment as we move back into City Hall. (The amount is unchanged from FYE 2020).

# Information Technology Budget Graphs

## FY 2020-2021 Information Technology Budget



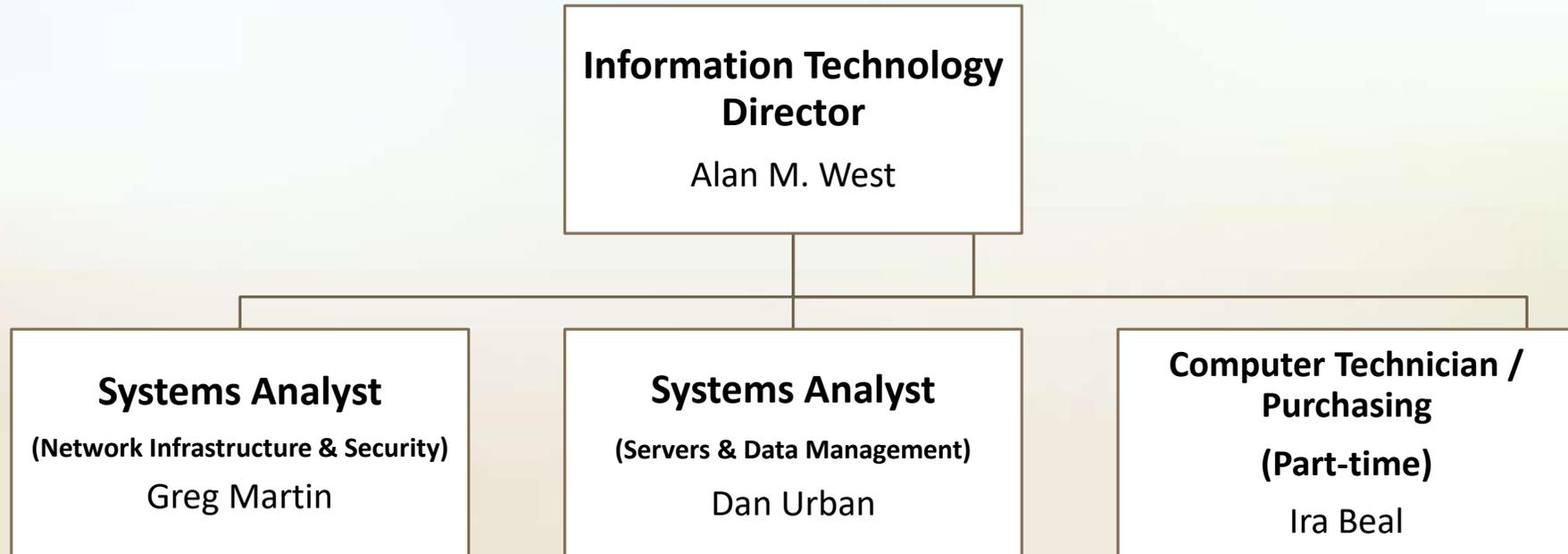
## Budget History (Less Capital)



# Information Technology Budget

Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>INFORMATION TECHNOLOGY</b>											
<b>PERSONNEL SERVICES</b>											
104136 411000	Salaries - Perm Employees	279,585	286,823	278,744	140,521	158,882	299,402	303,029		309,256	6,227
104136 412000	Salaries-Temp & Part-Time	15,817	15,251	15,652	7,360	9,211	16,571	15,668		15,673	5
104136 413010	Fica Taxes	22,136	22,584	21,773	11,009	13,096	24,105	24,724		25,200	476
104136 413020	Employee Medical Ins	50,667	82,485	62,844	25,048	29,570	54,618	62,832		66,602	3,770
104136 413030	Employee Life Ins	1,581	1,595	1,559	761	1,010	1,771	1,820		1,856	36
104136 413040	State Retirement & 401 K	52,955	52,720	52,547	26,657	30,140	56,796	57,788		58,975	1,187
104136 425300	Vehicle Allowance	4,501	4,501	4,501	2,059	2,454	4,514	4,489		4,489	0
104136 491640	WorkersCompPremiumCharge-ISF	907	927	897	453	516	968	956		975	19
<b>TOTAL PERSONNEL SERVICES</b>		<b>428,150</b>	<b>466,886</b>	<b>438,518</b>	<b>213,867</b>	<b>244,878</b>	<b>458,744</b>	<b>471,306</b>	<b>0</b>	<b>483,025</b>	<b>11,719</b>
<b>OPERATIONS &amp; MAINTENANCE</b>											
104136 421000	Books Subscr & Mmbrshp	498	0	1,124	524	0	524	350		350	0
104136 423000	Travel & Training	3,097	9,001	5,347	436	4,833	5,269	3,400		3,400	0
104136 424000	Office Supplies	1,653	1,704	2,479	252	400	652	750		750	0
104136 425000	Equip Supplies & Maint	17,197	29,449	43,908	10,961	5,000	15,961	14,790		14,790	0
104136 426000	Bldg & Grnd Suppl & Maint	10,059	10,070	8,906	1,804	7,000	8,804	9,000		9,000	0
104136 428000	Telephone Expense	9,340	9,678	8,129	2,570	6,000	8,570	9,000		9,000	0
104136 429200	Computer Software	606	2,260	15,101	2,967	1,000	3,967	4,000	16,000	34,000	30,000
104136 429300	Computer Hardware	13,062	3,811	4,487	2,980	9,000	11,980	12,000		12,000	0
104136 431000	Profess & Tech Services	12,778	4,700	10,973	11,394	2,000	13,394	5,000	11,160	5,000	0
104136 451100	Insurance & Surety Bonds	3,845	3,121	3,850	3,841	0	3,841	3,845		3,845	0
104136 461000	Miscellaneous Expense	0	105	160	0	0	0	0		0	0
<b>TOTAL OPER. &amp; MAINT.</b>		<b>72,135</b>	<b>73,898</b>	<b>104,463</b>	<b>37,728</b>	<b>35,233</b>	<b>72,961</b>	<b>62,135</b>	<b>27,160</b>	<b>92,135</b>	<b>30,000</b>
<b>TOTAL INFORMATION TECHNOLOGY - GENERAL FUND</b>		<b>500,285</b>	<b>540,784</b>	<b>542,981</b>	<b>251,595</b>	<b>280,111</b>	<b>531,705</b>	<b>533,441</b>	<b>27,160</b>	<b>575,160</b>	<b>41,719</b>
<b>Enterprise Fund Reimbursement - Administrative Services</b>											
104136 496200	Admin Services ReimbAdjustment	(96,427)	(118,886)	(124,480)	(62,975)	(62,975)	(125,950)	(125,949)		(135,104)	(9,155)
<b>Total Enterprise Fund Reimbursement - Admin. Services</b>		<b>(96,427)</b>	<b>(118,886)</b>	<b>(124,480)</b>	<b>(62,975)</b>	<b>(62,975)</b>	<b>(125,950)</b>	<b>(125,949)</b>	<b>0</b>	<b>(135,104)</b>	<b>(9,155)</b>
<b>TOTAL ADJUSTED INFORMATION TECHNOLOGY - GENERAL FUND</b>		<b>403,858</b>	<b>421,898</b>	<b>418,501</b>	<b>188,620</b>	<b>217,136</b>	<b>405,755</b>	<b>407,492</b>	<b>27,160</b>	<b>440,056</b>	<b>32,564</b>
<b>INFORMATION TECHNOLOGY - CAPITAL PROJECTS</b>											
454136 474500	Machinery & Equipment	49,696	40,000	0	0	25,000	25,000	25,000		0	(25,000)
<b>TOTAL INFORMATION TECHNOLOGY - CAPITAL</b>		<b>49,696</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>(25,000)</b>
<b>BUDGET SUMMARY</b>											
104136	Information Systems - Gen. Fund	403,858	421,898	418,501	188,620	217,136	405,755	407,492	27,160	440,056	32,564
454136	Information Systems - Capital Proj.	49,696	40,000	0	0	25,000	25,000	25,000	0	0	(25,000)
<b>TOTAL INFORMATION TECHNOLOGY- GENERAL &amp; CAPITAL</b>		<b>453,554</b>	<b>461,898</b>	<b>418,501</b>	<b>188,620</b>	<b>242,136</b>	<b>430,755</b>	<b>432,492</b>	<b>27,160</b>	<b>440,056</b>	<b>7,564</b>

# Information Technology Organizational Chart



# Finance Department

## OVERVIEW

The Finance Department primarily serves other departments and elected officials of the City in a support function that helps those departments and leaders make informed decisions and more effectively accomplish their responsibilities. We perform financial and reporting functions for all operations of the City of Bountiful and the South Davis Recreation District (SDRD) including: accounts payable, general accounting, safeguarding of assets through accountability, internal and external reporting for departmental and overall City management, annual audits and financial reports, financial analysis, bonding and financial work for adequate oversight as deemed necessary by the governing body and management. The salary and benefits and other expenses relating to the Assistant City Manager are accounted for in the Finance Department budget.

## GOALS & PROJECTS

It is the goal of the Department to provide financial and informational services that help management better perform critical functions for citizens, ensure compliance with a myriad of regulations that are constantly changing, and to provide the critical information that helps the City run as cost effectively and efficiently as possible.

The most prominent current and upcoming projects are as follows:

- Implement and comply with new and developing Federal and State regulations.
- Apply regulations imposed by the Federal and State governments and regulatory authorities such as the Governmental Accounting Standards Board (GASB).
- Prepare the accounting records, financial analysis, and State compliance records for the annual independent audits for both the City and the SDRD.
- Prepare the annual Comprehensive Annual Financial Report (CAFR) for the City and ensure that it meets the high reporting standards required to achieve the CAFR award from the Government Finance Officers Association (GFOA).
- Perform internal analysis and present on City and SDRD cash balances, revenues, and expenditures. This would include financial forecasts and projections as well as historical analysis and trend modeling.
- Contain costs, maintain or improve existing programs/service levels and develop new services as well as revenues to pay for services as citizen needs and demands change.

Coordinate/balance responsibilities between Bountiful City and SDRD.

# Finance Department (continued)

## **LINE-ITEM HIGHLIGHTS**

### Personnel Services

Acct# 411000-Salaries-Perm Employees, 413010-FICA Taxes, 413040-State Retirement & 401K

These accounts related to payroll and benefits all reflect an increase as a result of two anticipated merit increases.

Acct# 413020-Employee Medical Insurance

This account reflects a 6% increase in health insurance premiums.

### Operations and Maintenance

Acct# 429200 Computer Software

The City's Information Technology department reallocated certain software costs away from Finance as well as reduced the City's overall Tyler Technologies software costs through dropping annual maintenance items on specific modules that were not being utilized by the City. FY2021 budget reflects those decreases from the FY2020 budget.

Acct# 431000-Profess & Tech Services

The government accounting standards require that the City's liability for its Other Postemployment Benefits (OPEB) plan be fully analyzed biannually by an independent actuary with interim updates in-between full-analysis years. Fiscal Year 2021 is a full-analysis year and the General Fund's portion of the \$8,100 actuarial valuation is \$2,900 and will be budgeted entirely out of Finance. This is an increase from FY2020 when only an interim update is required.

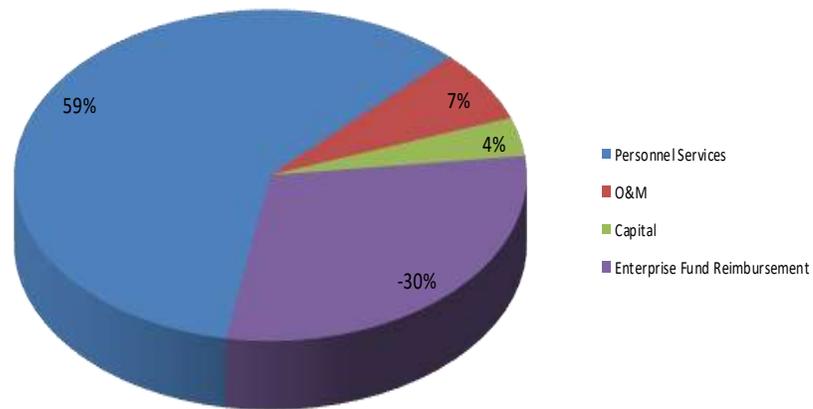
### Enterprise Fund Reimbursement – Administrative Services

Acct# 46200-Admin Services Adjustment

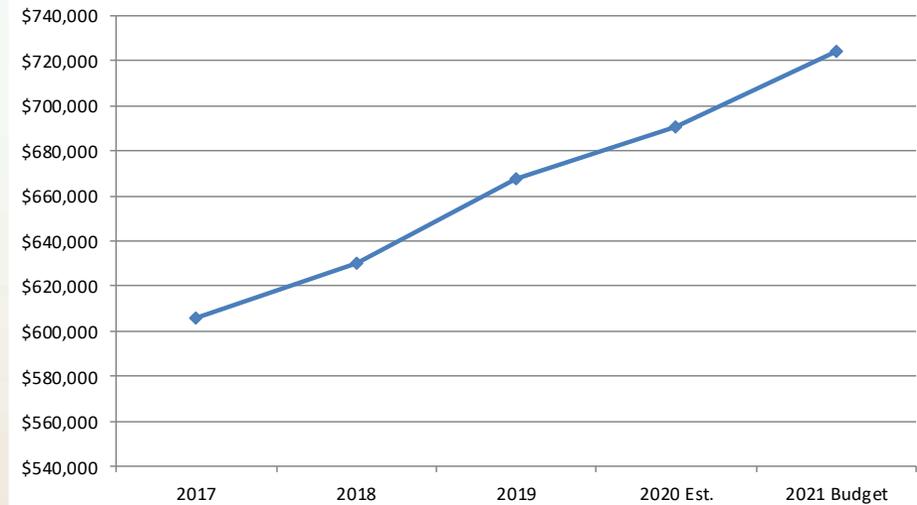
In 2015, the City implemented GASB codification 1800.102, requiring that interfund reimbursements for administrative services charged to Enterprise Funds be recognized as a reduction of expenditures rather than as a charge for service revenue. This account has been set up to offset Finance Department personnel and operating costs associated to time spent on Enterprise Fund operations and reporting. The increase from FY2020 to 2021 results from the increased personnel and operating costs of the Finance Department.

# Finance Budget Graphs

### FY 2020-2021 Finance Budget



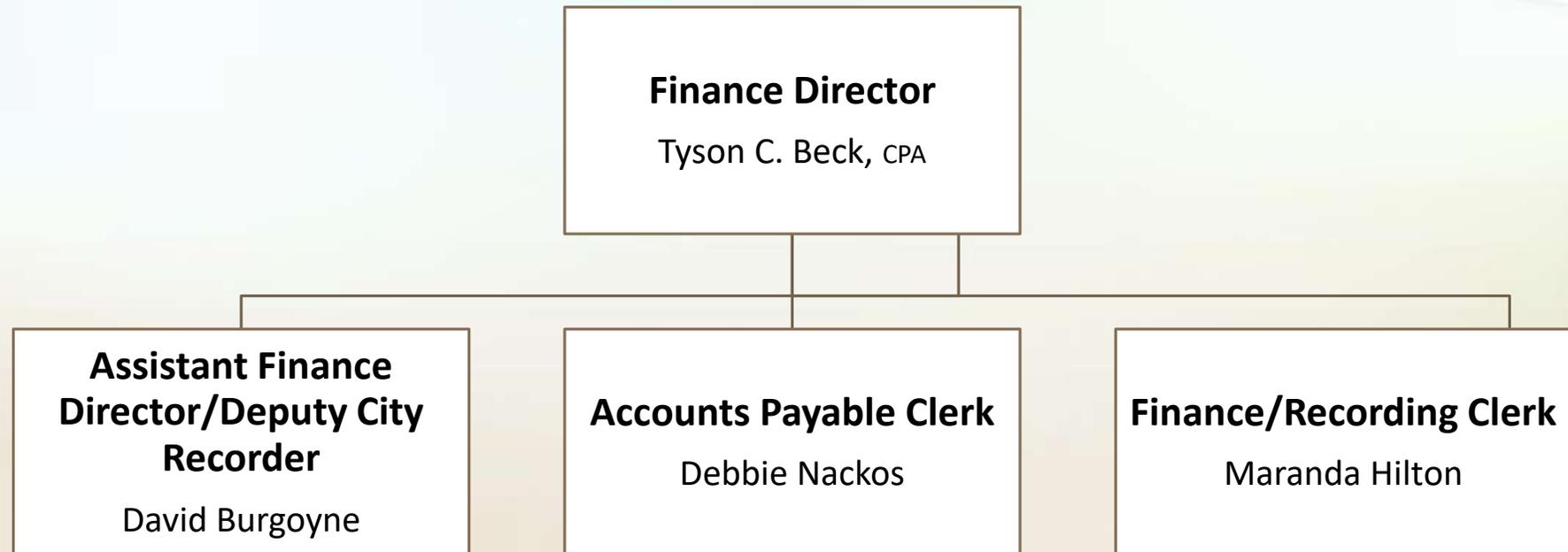
### Budget History (Less Capital)



# Finance Budget

	Account Number		Account Description		Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
1	<b>FINANCE</b>													
2														
3														
4														
5	<b>PERSONNEL SERVICES</b>													
6	104140	411000	Salaries - Perm Employees		344,542	359,318	383,142	192,748	210,514	403,262	409,061		414,936	5,875
7	104140	412000	Salaries-Temp & Part-Time		19,185	20,169	16,428	6,660	10,519	17,179	21,941		23,045	1,104
8	104140	413010	Fica Taxes		26,231	27,468	29,041	14,383	16,489	30,872	33,658		34,192	534
9	104140	413020	Employee Medical Ins		65,502	70,706	79,638	35,401	45,000	80,401	83,776		84,096	320
10	104140	413030	Employee Life Ins		1,963	2,030	2,138	1,026	1,128	2,154	2,435		2,474	39
11	104140	413040	State Retirement & 401 K		63,329	65,886	70,017	35,100	38,379	73,479	78,008		79,128	1,120
12	104140	413060	Unemployment Reimb		5,256	539	0	0	0	0	0		0	0
13	104140	425300	Vehicle Allowance		9,001	9,002	9,002	4,119	4,904	9,023	8,978		8,978	0
14	104140	491640	WorkersCompPremiumCharge-ISF		1,122	1,170	1,232	613	682	1,295	1,293		1,314	21
15	<b>TOTAL PERSONNEL SERVICES</b>				<b>536,133</b>	<b>556,289</b>	<b>590,638</b>	<b>290,050</b>	<b>327,615</b>	<b>617,665</b>	<b>639,150</b>	<b>0</b>	<b>648,164</b>	<b>9,014</b>
16														
17	<b>OPERATIONS &amp; MAINTENANCE</b>													
18	104140	421000	Books Subscr & Mmbrshp		1,191	1,065	1,191	305	760	1,065	1,200		1,200	0
19	104140	423000	Travel & Training		6,093	6,847	8,525	980	7,800	8,780	9,000		9,000	0
20	104140	424000	Office Supplies		3,911	4,253	4,681	1,169	3,294	4,463	4,400		4,500	100
21	104140	425000	Equip Supplies & Maint		3,335	2,780	2,799	321	2,270	2,591	2,800		2,800	0
22	104140	426000	Bldg & Grnd Suppl & Maint		9,544	9,714	7,979	1,804	2,100	3,904	9,600		8,000	(1,600)
23	104140	428000	Telephone Expense		2,149	2,173	2,384	1,261	1,350	2,611	2,300		2,600	300
24	104140	429200	Computer Software		20,521	21,760	20,630	21,360	0	21,360	22,904		16,774	(6,130)
25	104140	429300	Computer Hardware		1,848	1,751	1,745	1,720	27	1,747	1,715		1,760	45
26	104140	431000	Profess & Tech Services		2,891	948	2,893	0	950	950	950		2,900	1,950
27	104140	431040	Bank & Investment Account Fees		2,671	2,819	1,874	726	1,080	1,806	2,500		1,900	(600)
28	104140	431050	Credit Card Merchant Fees		0	4,726	5,662	2,944	3,000	5,944	6,500		6,100	(400)
29	104140	431100	Legal And Auditing Fees		9,665	10,673	10,621	11,278	0	11,278	11,339		12,039	700
30	104140	451100	Insurance & Surety Bonds		4,557	3,144	4,882	5,188	0	5,188	4,980		5,344	364
31	104140	461000	Miscellaneous Expense		1,487	990	906	729	250	979	1,200		1,200	0
32	<b>TOTAL OPER. &amp; MAINT.</b>				<b>69,863</b>	<b>73,642</b>	<b>76,770</b>	<b>49,784</b>	<b>22,881</b>	<b>72,666</b>	<b>81,388</b>	<b>0</b>	<b>76,117</b>	<b>(5,271)</b>
33														
34	<b>TOTAL FINANCE - GENERAL FUND</b>				<b>605,996</b>	<b>629,931</b>	<b>667,408</b>	<b>339,834</b>	<b>350,496</b>	<b>690,331</b>	<b>720,538</b>	<b>0</b>	<b>724,281</b>	<b>3,743</b>
35														
36	<b>Enterprise Fund Reimbursement - Administrative Services</b>													
37	104140	496200	Admin Services ReimbAdjustment		(222,285)	(271,938)	(286,998)	(148,434)	(148,434)	(296,868)	(296,867)		(322,392)	(25,525)
38	<b>Total Enterprise Fund Reimbursement - Admin. Service:</b>				<b>(222,285)</b>	<b>(271,938)</b>	<b>(286,998)</b>	<b>(148,434)</b>	<b>(148,434)</b>	<b>(296,868)</b>	<b>(296,867)</b>	<b>0</b>	<b>(322,392)</b>	<b>(25,525)</b>
39														
40	<b>TOTAL ADJUSTED FINANCE - GENERAL FUND</b>				<b>383,711</b>	<b>357,993</b>	<b>380,410</b>	<b>191,400</b>	<b>202,062</b>	<b>393,463</b>	<b>423,671</b>	<b>0</b>	<b>401,889</b>	<b>(21,782)</b>
41														
42	<b>FINANCE - CAPITAL PROJECTS</b>													
43	454140	431040	Bank & Investment Account Fees		17,291	17,839	20,068	8,173	8,400	16,573	23,000		19,000	(4,000)
44	454140	474500	Machinery & Equipment		0	0	0	0	0	0	22,000		22,000	0
45	<b>TOTAL FINANCE - CAPITAL</b>				<b>17,291</b>	<b>17,839</b>	<b>20,068</b>	<b>8,173</b>	<b>8,400</b>	<b>16,573</b>	<b>45,000</b>	<b>0</b>	<b>41,000</b>	<b>0</b>
46														
47	<b>BUDGET SUMMARY</b>													
48	104140		Finance - General Fund		383,711	357,993	380,410	191,400	202,062	393,463	423,671	0	401,889	(21,782)
49	454140		Finance - Capital Projects		17,291	17,839	20,068	8,173	8,400	16,573	45,000	0	41,000	(4,000)
50	<b>TOTAL FINANCE GENERAL &amp; CAPITAL</b>				<b>401,002</b>	<b>375,832</b>	<b>400,478</b>	<b>199,573</b>	<b>210,462</b>	<b>410,036</b>	<b>468,671</b>	<b>0</b>	<b>442,889</b>	<b>(25,782)</b>

# Finance Organizational Chart



# Treasury Department

## OVERVIEW

The Treasury Department serves internal departments as well as citizens and other customers of Bountiful City. This Department also performs cash management support services on contract for the South Davis Recreation District. The Department handles all aspects of customer relations and service offerings related to billing for utility services provided by the Power, Water, Storm Water, Recycling and Sanitation Departments of the City. Approximately 18,000 customers are served through telephone, in person and on-line contacts.

The 18,000 customer accounts are billed in three cycles during the month with due dates of the 10th, 20th and the 30th of each month from electronically collected meter readings gathered by the Water and Power Departments of the City. For efficiency and cost effectiveness, staff utilizes an outside mailing service to assist with inserting and mailing of utility bills monthly. Other departments of the City are also served through processing of their deposits. The Department has regularly received praise in City customer surveys taken by an independent research firm for the City.

In addition to utility customer service, the Department also provides efficient cash and investment management for all City funds (approximately \$92 million in the portfolio). The Treasurer is custodian of all cash and investments, utilizing the services of outside financial and brokerage institutions to invest and account for all funds received on a daily basis. All funds are managed in accordance with the adopted City Investment Policy, the Utah Money Management Act and the Utah Fiscal Procedures Act. The Finance Department conducts periodic internal audits of the treasury and cash management functions to ensure proper internal controls. Likewise, the Treasury Department audits disbursements and countersigns checks issued by the Finance Department to provide firm internal controls.

The current staffing pattern of two part-time and four full-time Customer Service Representatives continues to serve the department well by accommodating a balanced workflow process in the Department and work flow coverage. The staffing plan revisions have resulted in an overall lower dollar value budget with better customer service coverage during the entire work day and during peak time periods. It has also eliminated redundant training requirements present in the previous Department structure.

# Treasury Department (continued)

The City Treasurer was appointed by Governor Herbert to a four year term on the Utah Money Management Council in March of 2019. The Utah Money Management Council (the Council) is created within Title 51, chapter 7 of Utah statute. The Council is composed of 5 members, including at least one elected treasurer from within the State of Utah, at least one appointed treasurer from within the State of Utah, and experienced representatives from Utah's banking and investment community. The Council works in close partnership with the Treasurer's office, the Attorney General's office, the Utah Department of Financial Institutions and the State's Division of Securities to oversee public deposits and investments to ensure the safety of public funds in Utah according to provisions of the Money Management Act and the Rules of the Money Management Council.

The City Treasurer was also elected to the office of President-Elect for the Utah Association of Public Treasurers during the last year and will serve as President of that organization during the upcoming 2020-2021 fiscal year. As such he will be attending the national conference of the Association of Public Treasurers for the United States and Canada as a representative.

## **GOALS & PROJECTS**

One of the major goals for the Treasury Department is to complete the move back to the renovated city offices. We plan on coordinating with Engineering Department staff to accomplish this in an orderly and efficient manner. We will continue improving customer service and process efficiencies. The overarching vision of the department is to provide world class service with home town values – friendly efficient service. The goal is to provide uninterrupted quality service during this time period.

Some of the other goals of the Department during Fiscal Year 2020 - 2021 are to again bring a Tyler Technology Specialist for a three day training as part of Tyler's PACE program Bountiful subscribes to. We again will plan specific training to our Utility billing staff. We are also sending one of our Customer Service Representatives to the Tyler Tech Conference this year. They will be asked to return and share their training with the other staff members. All of this is dedicated to improving processes and keeping pace with the Tyler software updates.

# Treasury Department (continued)

## LINE-ITEM HIGHLIGHTS

### Personnel Services

Acct# 411000, 412000, 413010, 413020, 413030, 413040, 491640

The Personnel Services category for the department reflects an overall 3.2% increase (\$13,575) resulting from merit increases for three of the five full time employees, and the associated benefit accounts shown in the budget.

### Operations and Maintenance

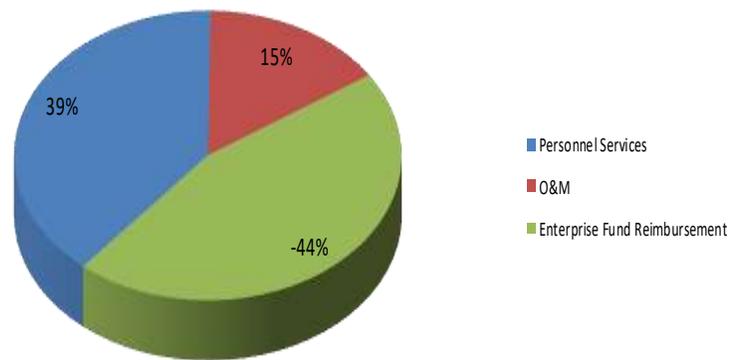
Acct# 423000, 429200, 429300

The Computer Hardware and Computer Software categories decreased overall by 11% (-\$1,472 and -\$3,472 respectively) due to decreased computer software and hardware expenses passed through from the IT Department. The budget was increased in travel and training to provide funding for one Customer Service Representative (CSR) to attend the Tyler Technologies Conference each year. That CSR would then return to train the other CSRs on those items gleaned from the conference. Bountiful City receives 3 free slots to the training each year in association with the PACE program we are enrolled in. The Treasury Department will receive at least one slot per year. The additional costs here are for the associated travel. It is expected that the training will increase the efficiencies of our processes and keep staff on track with Tyler software updates.

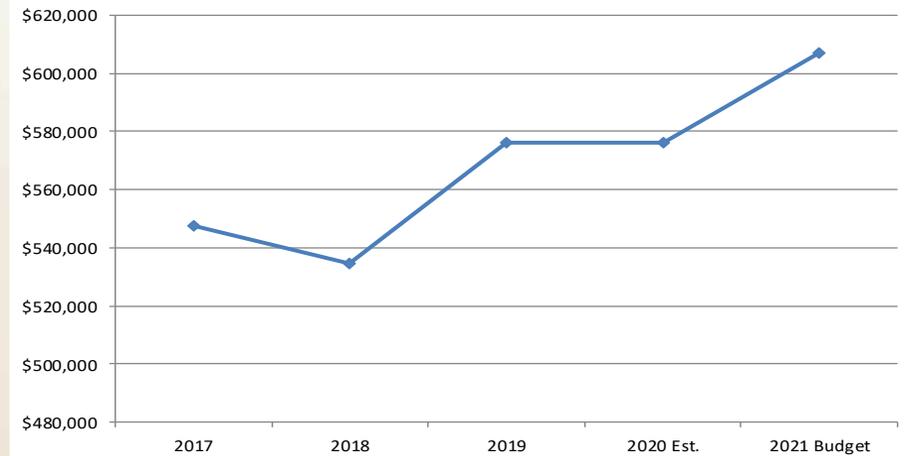
The operating budget for the Treasury Department is reduced by an intra-city reimbursement for services provided to the Enterprise Funds of the City. This presentation is made to comply with financial reporting requirements prescribed by the Utah State Auditor's Office and the Governmental Accounting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

# Treasury Budget Graphs

### FY 2020-2021 Treasury Budget



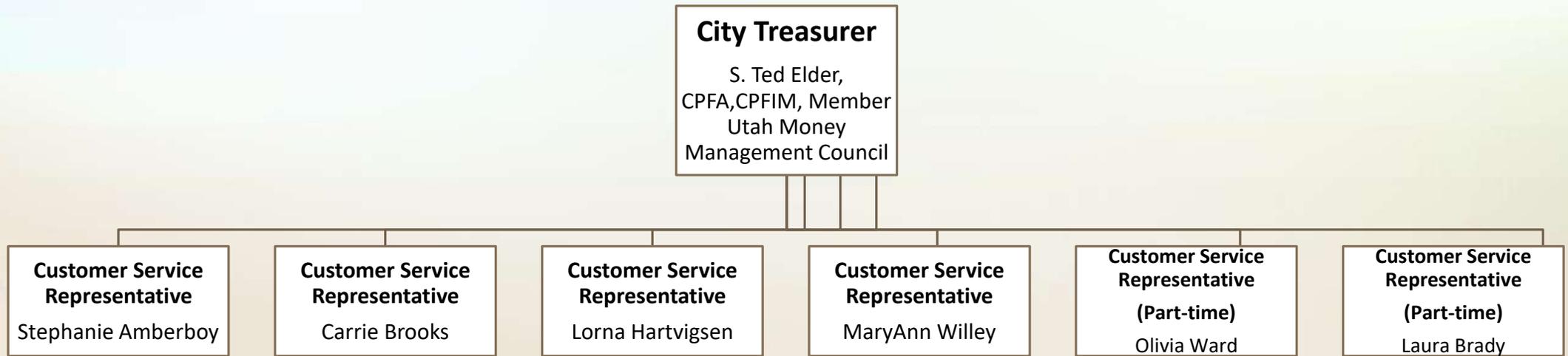
### Budget History (Less Capital)



# Treasury Budget

Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>TREASURY</b>											
<b>PERSONNEL SERVICES</b>											
104143 411000	Salaries - Perm Employees	239,798	234,550	251,381	121,534	145,000	266,534	272,940		281,399	8,459
104143 412000	Salaries-Temp & Part-Time	34,390	37,481	30,158	13,805	17,500	31,305	34,085		34,911	826
104143 413010	Fica Taxes	21,227	21,043	21,941	10,512	12,541	23,053	23,831		24,541	710
104143 413020	Employee Medical Ins	18,457	18,436	19,895	9,328	22,179	31,507	31,507		33,397	1,890
104143 413030	Employee Life Ins	1,622	1,633	1,712	807	1,437	2,244	2,244		2,293	49
104143 413040	State Retirement & 401 K	42,202	42,108	45,065	21,700	25,890	47,589	52,050		53,663	1,613
104143 425300	Vehicle Allowance	4,501	4,501	4,501	2,059	2,400	4,459	4,489		4,489	0
104143 491640	WorkersCompPremiumCharge-ISF	979	834	867	415	496	911	921		949	28
<b>TOTAL PERSONNEL SERVICES</b>		<b>363,175</b>	<b>360,587</b>	<b>375,520</b>	<b>180,161</b>	<b>227,442</b>	<b>407,603</b>	<b>422,067</b>	<b>0</b>	<b>435,642</b>	<b>13,575</b>
<b>OPERATIONS &amp; MAINTENANCE</b>											
104143 421000	Books Subscr & Mmbrshp	779	1,222	867	192	300	492	500		500	0
104143 423000	Travel & Training	5,240	3,607	4,395	2,255	4,000	6,255	4,500		6,500	2,000
104143 424000	Office Supplies	3,922	3,204	4,152	1,698	2,200	3,898	4,000		4,000	0
104143 425000	Equip Supplies & Maint	1,422	2,694	1,036	481	600	1,081	1,000		1,000	0
104143 426000	Bldg & Grnd Suppl & Maint	14,026	14,337	13,065	2,650	3,000	5,650	12,000		12,000	0
104143 428000	Telephone Expense	2,318	2,949	3,502	2,149	2,100	4,249	3,000		3,000	0
104143 429050	Util Billing Supplies	108,661	104,584	127,747	49,484	55,000	104,484	105,000		105,000	0
104143 429200	Computer Software	29,553	29,918	25,918	26,620	1,000	27,620	28,223		25,865	(2,358)
104143 429300	Computer Hardware	2,331	3,564	2,807	2,781	400	3,181	3,099		1,985	(1,114)
104143 451100	Insurance & Surety Bonds	4,421	2,304	4,326	4,283	0	4,283	4,500		4,500	0
104143 452300	Uncollectible Accounts	10,231	4,030	12,218	3,667	2,500	6,167	6,000		6,000	0
104143 461000	Miscellaneous Expense	1,523	1,685	707	189	800	989	1,000		1,000	0
104143 463000	Cash Over Or Short	4	9	15	5	0	5	0		0	0
<b>TOTAL OPER. AND MAINT.</b>		<b>184,432</b>	<b>174,107</b>	<b>200,755</b>	<b>96,453</b>	<b>71,900</b>	<b>168,353</b>	<b>172,822</b>	<b>0</b>	<b>171,350</b>	<b>(1,472)</b>
<b>TOTAL TREASURY - GEN. FUND</b>		<b>547,607</b>	<b>534,694</b>	<b>576,275</b>	<b>276,614</b>	<b>299,342</b>	<b>575,956</b>	<b>594,889</b>	<b>0</b>	<b>606,992</b>	<b>12,103</b>
<b>Enterprise Fund Reimbursement - Administrative Services</b>											
104143 496200	Admin Services ReimbAdjustment	(289,667)	(475,061)	(492,854)	(250,344)	(250,344)	(500,688)	(500,688)		(506,334)	(5,646)
<b>Total Enterprise Fund Reimbursement - Admin. Services</b>		<b>(289,667)</b>	<b>(475,061)</b>	<b>(492,854)</b>	<b>(250,344)</b>	<b>(250,344)</b>	<b>(500,688)</b>	<b>(500,688)</b>	<b>0</b>	<b>(506,334)</b>	<b>(5,646)</b>
<b>TOTAL ADJUSTED TREASURY - GENERAL FUND</b>		<b>257,940</b>	<b>59,633</b>	<b>83,421</b>	<b>26,270</b>	<b>48,998</b>	<b>75,268</b>	<b>94,201</b>	<b>0</b>	<b>100,658</b>	<b>6,457</b>
<b>TREASURY - CAPITAL PROJECTS</b>											
<b>TOTAL TREASURY - CAP. PROJ.</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BUDGET SUMMARY</b>											
104143	Treasury - General Fund	257,940	59,633	83,421	26,270	48,998	75,268	94,201	0	100,658	6,457
454143	Treasury - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0
<b>TOTAL TREASURY GENERAL &amp; CAPITAL</b>		<b>257,940</b>	<b>59,633</b>	<b>83,421</b>	<b>26,270</b>	<b>48,998</b>	<b>75,268</b>	<b>94,201</b>	<b>0</b>	<b>100,658</b>	<b>6,457</b>

# Treasury Organizational Chart



# Government Buildings Department

## OVERVIEW

The Bountiful City Building Maintenance Department is responsible for keeping city-owned buildings in good working order including city-owned office buildings, Bountiful Davis Arts Center, 15 park/trailhead restroom buildings and a number of other buildings and facilities. The Department is staffed with one full time and one seasonal employee.

### Accomplishments in 2019 included:

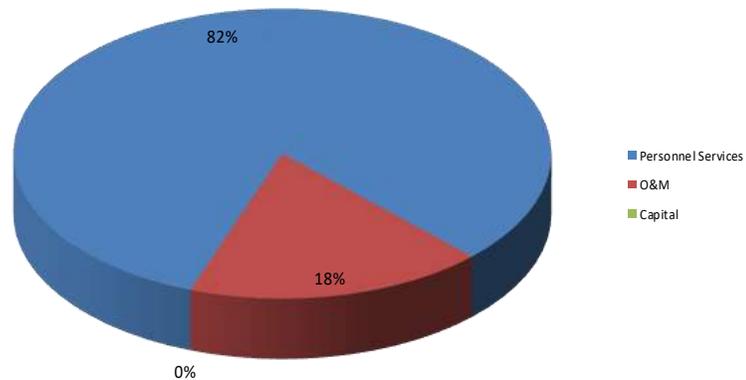
- Achieved CPO/LPO certifications and licensure (Pool Operator)
- Updated and installed heating in new grow beds in greenhouse
- Assisted in the move/electrical system shutdown of City Hall
- Scheduled/assisted with HVAC system at Streets/Parks building
- Assisted I.T. with data line replacement at Public Safety
- Upgraded lighting software system at Public Safety
- Researched/repaired floor leak at BDAC
- Replaced the water supply lines at Cemetery office
- Remodeled Courts staff office
- Completed remodel work at Landfill scale house

## GOALS & PROJECTS

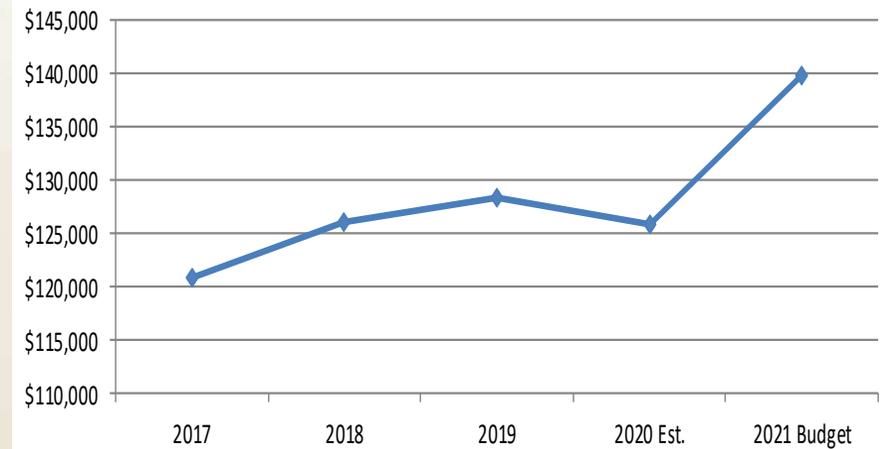
The goal of this Department is twofold; first, to provide a safe and comfortable work place for all city employees, residents and its Visitors. This enables City employees to perform their jobs and provide a pleasant experience to all of the Bountiful City residents they serve. Second, to keep the City's properties in good working order and efficient by maintaining and repairing systems such as lighting, heating, air conditioning, plumbing, electrical systems, exterior finishes, and roofing in a timely manner.

# Government Buildings Budget Graphs

**FY 2020-2021 Government Buildings Budget**



**Budget History  
(Less Capital)**



# Government Buildings Budget

Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>1 GOVERNMENT BUILDINGS</b>											
<b>5 PERSONNEL SERVICES</b>											
104160 411000	Salaries - Perm Employees	62,807	63,863	68,124	31,614	33,989	65,603	65,603		65,602	(1)
104160 412000	Salaries-Temp & Part-Time	3,056	6,699	1,172	0	0	0	10,500		10,500	0
104160 413010	Fica Taxes	4,753	5,109	5,018	2,283	3,539	5,822	5,822		5,822	(0)
104160 413020	Employee Medical Ins	13,564	14,020	15,959	7,599	8,932	16,531	16,531		17,494	963
104160 413030	Employee Life Ins	338	346	362	167	226	393	393		393	0
104160 413040	State Retirement & 401 K	11,976	12,155	12,954	5,997	6,514	12,511	12,511		12,510	(1)
104160 491640	WorkersCompPremiumCharge-ISF	1,327	1,423	1,402	638	1,000	1,638	2,283		2,283	0
<b>13 TOTAL PERSONNEL SERVICES</b>		<b>97,821</b>	<b>103,615</b>	<b>104,991</b>	<b>48,300</b>	<b>54,200</b>	<b>102,500</b>	<b>113,643</b>	<b>0</b>	<b>114,604</b>	<b>961</b>
<b>15 OPERATIONS &amp; MAINTENANCE</b>											
104160 423000	Travel & Training	(95)	0	380	0	600	600	1,500		1,500	0
104160 424000	Office Supplies	178	43	140	89	0	89	50		50	0
104160 425000	Equip Supplies & Maint	2,981	3,531	5,919	1,306	4,000	5,306	5,700		5,700	0
104160 426000	Bldg & Grnd Suppl & Maint	17,395	16,852	14,657	4,288	11,000	15,288	15,500		15,500	0
104160 428000	Telephone Expense	63	0	0	0	0	0	250		250	0
104160 431400	Landfill Fees	0	0	0	0	50	50	60		60	0
104160 448000	Operating Supplies	2,433	2,066	2,190	967	1,000	1,967	2,000		2,000	0
104160 461000	Miscellaneous Expense	60	36	30	0	50	50	60		60	0
<b>24 TOTAL OPER. &amp; MAINT.</b>		<b>23,015</b>	<b>22,527</b>	<b>23,316</b>	<b>6,650</b>	<b>16,700</b>	<b>23,350</b>	<b>25,120</b>	<b>0</b>	<b>25,120</b>	<b>0</b>
<b>26 GOVT BLDGS - GEN. FUND</b>		<b>120,836</b>	<b>126,142</b>	<b>128,307</b>	<b>54,950</b>	<b>70,900</b>	<b>125,850</b>	<b>138,763</b>	<b>0</b>	<b>139,724</b>	<b>961</b>
<b>28 Enterprise Fund Reimbursement - Administrative Services</b>											
104160 496200	Admin Services ReimbAdjustment	0	(16,877)	(17,576)	(10,286)	(10,286)	(20,572)	(20,572)		(21,953)	(1,381)
<b>30 Total Enterprise Fund Reimbursement - Admin. Services</b>		<b>0</b>	<b>(16,877)</b>	<b>(17,576)</b>	<b>(10,286)</b>	<b>(10,286)</b>	<b>(20,572)</b>	<b>(20,572)</b>	<b>0</b>	<b>(21,953)</b>	<b>(1,381)</b>
<b>32 TOTAL ADJUSTED GOV'T BLDGS - GENERAL FUND</b>		<b>120,836</b>	<b>109,265</b>	<b>110,731</b>	<b>44,664</b>	<b>60,614</b>	<b>105,278</b>	<b>118,191</b>	<b>0</b>	<b>117,771</b>	<b>(420)</b>
<b>34 GENERAL GOV'T BLDGS - CAPITAL PROJECTS</b>											
454160 474500	Machinery & Equipment	17,919	0	0	0	50,000	50,000	0	50,000	0	0
<b>36 TOTAL GOVT BLDGS - CAP.</b>		<b>17,919</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
<b>38 BUDGET SUMMARY</b>											
104160	Gen. Govt. Buildings - Gen. Fund	120,836	109,265	110,731	44,664	60,614	105,278	118,191	0	117,771	(420)
454160	Gen. Govt. Buildings - Capital Proj.	17,919	0	0	0	50,000	50,000	0	50,000	0	0
<b>41 TOTAL GOVT BLDGS - GEN &amp; CAP</b>		<b>138,755</b>	<b>109,265</b>	<b>110,731</b>	<b>44,664</b>	<b>110,614</b>	<b>155,278</b>	<b>118,191</b>	<b>50,000</b>	<b>117,771</b>	<b>(420)</b>

# Government Buildings Organizational Chart



# Police Department

## OVERVIEW

The police department has the responsibility to enforce federal, state and local laws and to provide assistance related to matters of public safety. We accomplish this by providing the following services: patrol officers, detectives, “POP” officers, metro narcotics officer, school resource officers, 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.

## GOALS

- Build Positive Community Relationships
- Expand the Davis Receiving Center Pilot Program to all cities in Davis County
- Complete *Utah Chiefs of Police Association* Accreditation Program
- Participate in Countywide Discussions Regarding Dispatch Services
- Enhance Bountiful City’s Emergency Preparedness Program
- Evaluate CAD/Records/Mobile Software for Department
- Finish Year within Budget

## LINE-ITEM HIGHLIGHTS

### Background and Analysis

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

# Police Department (continued)

## LINE-ITEM HIGHLIGHTS

As a general rule, the budget philosophy of the police department is to start with the previous year's adopted budget and request increases only when necessary. As such, the proposed FY2021 budget is essentially unchanged from FY2020, with the exceptions as follows:

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

These are payroll accounts affected by cost increases due to merits, retirement, FICA, medical insurance premiums, life insurance, uniform allowance and workers comp. There is also an additional dispatcher position included in the increase.

Acct # 104210-4255500

This is a computer maintenance account that was increased based on costs given by the city information systems director to two accounts. There is also a \$1,000 increase to cover a portion of the cost of Aerial Photo Software purchased by the Engineering Department and shared with the Police Department.

Acct # 104210-426000

This is the building maintenance account which includes a \$4,000 increase for janitorial services.

Acct # 104210-451100

This is our Insurance and Surety Bonds account which increased due to a 3% building insurance premium adjustment for a total increase of \$1,695.

Acct #104217 -411110, 411120, 411130, 413010, 413020, 413030, 413040, 491640

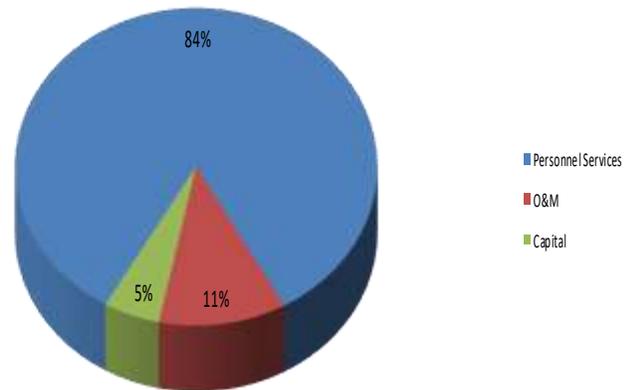
These are school resource officer payroll increases due to merit, COLA increases and medical insurance premiums.

Acct # 104218-411100

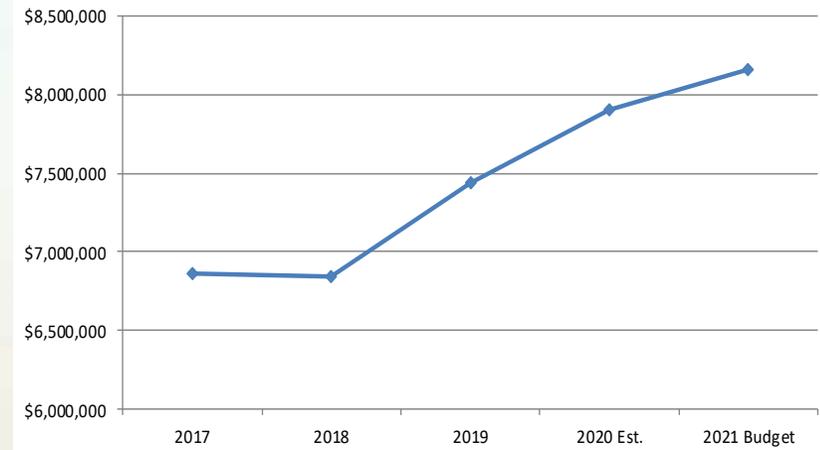
This is revenue funded by the state for alcohol programs. FY2021 was decreased by \$2,838 for a total of \$36,304.

# Police Budget Graphs

FY 2020-2021 Police Budget



Budget History (Less Capital)



# Police Budget

POLICE												
Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change	
<b>PERSONNEL SERVICES</b>												
104210 411000	Salaries - Perm Employees	365,449	382,270	466,653	210,906	258,437	469,343	469,343		532,034	62,691	1
104210 411100	Salaries - Officer	2,302,740	2,337,843	2,475,845	1,226,534	1,419,115	2,645,649	2,605,649		2,626,515	20,866	2
104210 411400	Salaries - Spec Protect	5,406	8,227	5,913	4,043	2,657	6,700	3,700		3,700	0	3
104210 412000	Salaries-Temp & Part-Time	62,116	53,846	79,959	34,690	44,545	79,235	79,235		79,876	641	4
104210 413010	Fica Taxes	238,103	239,575	260,296	127,104	153,572	280,676	280,676		287,203	6,527	5
104210 413020	Employee Medical Ins	636,234	646,060	749,990	346,512	491,966	838,478	878,478		998,783	120,305	6
104210 413030	Employee Life Ins	16,639	16,892	18,470	8,819	12,908	21,727	21,727		22,251	524	7
104210 413040	State Retirement & 401 K	1,060,677	1,103,519	1,229,859	583,278	818,461	1,401,739	1,481,139		1,505,298	24,159	8
104210 414000	Uniform Allowance	30,803	31,896	34,995	16,326	20,598	36,924	36,924		38,052	1,128	9
104210 491640	WorkersCompPremiumCharge-ISF	49,642	49,632	53,530	26,642	28,481	55,123	55,123		55,730	607	10
<b>TOTAL PERSONNEL SERVICES</b>		<b>4,767,807</b>	<b>4,869,760</b>	<b>5,375,512</b>	<b>2,584,854</b>	<b>3,250,740</b>	<b>5,835,594</b>	<b>5,911,994</b>	<b>0</b>	<b>6,149,441</b>	<b>237,447</b>	<b>16</b>
<b>OPERATIONS &amp; MAINTENANCE</b>												
104210 415000	Employee Education Reimb	9,031	2,453	5,245	846	5,154	6,000	10,000		10,000	0	17
104210 421000	Books Subscr & Mmbrshp	1,050	1,070	1,289	2,276	1,683	3,959	3,959		3,959	0	18
104210 422000	Public Notices	3,059	3,449	7,246	1,757	3,243	5,000	5,000		5,000	0	19
104210 423000	Travel & Training	43,113	40,387	40,949	14,371	26,307	40,678	21,678		21,678	0	20
104210 424000	Office Supplies	14,729	10,530	17,888	3,343	8,657	12,000	12,000		12,000	0	21
104210 425000	Equip Supplies & Maint	2,738	41	0	0	0	0	0		0	0	22
104210 425200	Communication Equip Maint	42,904	16,736	26,474	218	3,000	3,218	4,750		4,750	0	23
104210 425410	Fuel And Oil	57,384	71,672	69,101	25,099	50,000	75,099	102,060		102,060	0	24
104210 425430	Service & Parts	123,005	127,863	109,316	33,043	60,000	93,043	65,000		65,000	0	25
104210 425500	Terminal Maint & Queries	95,310	71,181	112,966	98,530	0	98,530	99,477		103,339	3,862	26
104210 426000	Bldg & Grnd Suppl & Maint	90,006	69,278	92,625	34,618	58,382	93,000	63,331		67,331	4,000	27
104210 426010	Tire House Maintenance	4,500	5,214	4,904	1,386	2,633	4,019	4,019		4,019	0	28
104210 427000	Utilities	129,052	105,401	111,464	51,643	61,357	113,000	105,000		105,000	0	29
104210 427700	Utilities - Jeep Posse	3,995	4,507	4,696	2,060	2,640	4,700	2,500		2,500	0	30
104210 428000	Telephone Expense	23,911	23,998	24,281	20,298	32,971	53,269	53,269		53,269	0	31
104210 429300	Computer Hardware	2,852	2,956	3,832	9,656	4,500	14,156	5,802		5,803	1	32
104210 431050	Credit Card Merchant Fees	561	608	551	274	726	1,000	1,000		1,000	0	33
104210 431200	Informant & Intelligence	138	100	0	0	250	250	500		500	0	34
104210 431600	Animal Control Services	82,341	90,011	101,929	36,109	72,891	109,000	108,328		124,692	16,364	35
104210 432000	Examination & Evaluation	1,200	2,175	8,113	5,175	3,000	8,175	630		630	0	36
104210 445100	Public Safety Supplies	163,766	166,360	150,297	10,140	140,646	150,786	100,786		100,786	0	37

# Police Budget (continued)

POLICE											
Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
104210 445300	Special Suppl Tech Svs	1,200	2,230	819	1,254	1,315	2,569	2,569		2,569	
104210 451100	Insurance & Surety Bonds	53,329	55,406	54,098	56,808	0	56,808	56,515		58,210	1,695
104210 461000	Miscellaneous Expense	4,266	2,690	2,515	1,376	1,000	2,376	600		600	0
<b>TOTAL OPER. &amp; MAINT.</b>		<b>953,438</b>	<b>876,318</b>	<b>950,598</b>	<b>410,278</b>	<b>540,355</b>	<b>950,633</b>	<b>828,773</b>	<b>0</b>	<b>854,695</b>	<b>25,922</b>
<b>TOTAL POLICE - GEN. FUND</b>		<b>5,721,245</b>	<b>5,746,078</b>	<b>6,326,110</b>	<b>2,995,132</b>	<b>3,791,095</b>	<b>6,786,227</b>	<b>6,740,767</b>	<b>0</b>	<b>7,004,136</b>	<b>263,369</b>
<b>POLICE - RESERVE OFFICER PROGRAM</b>											
<b>PERSONNEL SERVICES</b>											
104215 411100	Salaries - Officer	4,026	4,355	1,475	6	2,000	2,006	7,756		7,756	(0)
104215 413010	Fica Taxes	316	341	118	1	200	201	639		639	0
104215 413030	Employee Life Ins	905	627	400	153	200	353	850		850	0
104215 414000	Uniform Allowance	0	433	0	308	292	600	600		600	0
104215 491640	WorkersCompPremiumCharge-ISF	83	89	31	0	155	155	155		155	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>5,329</b>	<b>5,845</b>	<b>2,024</b>	<b>467</b>	<b>2,847</b>	<b>3,314</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>0</b>
<b>OPERATIONS &amp; MAINTENANCE</b>											
<b>TOTAL OPER. &amp; MAINT.</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL RES. OFFICER - GEN. FUND</b>		<b>5,329</b>	<b>5,845</b>	<b>2,024</b>	<b>467</b>	<b>2,847</b>	<b>3,314</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>0</b>
<b>POLICE - CROSSING GUARDS</b>											
<b>PERSONNEL SERVICES</b>											
104216 412000	Salaries-Temp & Part-Time	126,067	126,557	124,369	51,856	73,144	125,000	135,750		135,750	0
104216 413010	Fica Taxes	9,645	9,682	9,514	3,967	5,547	9,514	10,384		10,384	0
104216 413040	State Retirement & 401 K	31	0	0	0	0	0	0		0	0
104216 491640	WorkersCompPremiumCharge-ISF	2,522	2,531	2,488	1,037	1,678	2,715	2,715		2,715	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>138,264</b>	<b>138,770</b>	<b>136,371</b>	<b>56,860</b>	<b>80,369</b>	<b>137,229</b>	<b>148,849</b>	<b>0</b>	<b>148,849</b>	<b>0</b>

# Police Budget (continued)

Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>POLICE</b>											
<b>OPERATIONS &amp; MAINTENANCE</b>											
104216 445100	Public Safety Supplies	2,193	1,773	1,698	806	1,394	2,200	2,200		2,200	0
104216 461000	Miscellaneous Expense	240	390	296	229	0	229	0		0	0
<b>TOTAL OPER. &amp; MAINT.</b>		<b>2,433</b>	<b>2,163</b>	<b>1,994</b>	<b>1,035</b>	<b>1,394</b>	<b>2,429</b>	<b>2,200</b>	<b>0</b>	<b>2,200</b>	<b>0</b>
<b>TOTAL CROSSING GUARDS - G. F.</b>		<b>140,697</b>	<b>140,933</b>	<b>138,365</b>	<b>57,895</b>	<b>81,763</b>	<b>139,658</b>	<b>151,049</b>	<b>0</b>	<b>151,049</b>	<b>0</b>
<b>POLICE - PROS POLICE GRANT</b>											
<b>PERSONNEL SERVICES</b>											
104217 411100	Salaries - Officer	20,235	244	2,984	7,862	0	7,862	0		0	0
104217 411110	Salaries - SRO	127,891	105,143	133,504	51,909	78,091	130,000	102,169		104,851	2,682
104217 411120	Salaries - PROS	74,256	70,946	62,006	23,684	35,000	58,684	94,398		96,445	2,047
104217 411130	Salaries - PROS II	29,573	24,071	24,664	5,747	22,253	28,000	45,028		46,773	1,745
104217 413010	Fica Taxes	18,589	17,167	16,237	6,443	9,807	16,250	18,482		19,053	571
104217 413020	Employee Medical Ins	42,418	39,401	45,783	19,577	26,423	46,000	36,652		33,301	(3,351)
104217 413030	Employee Life Ins	820	805	756	345	302	647	647		668	21
104217 413040	State Retirement & 401 K	66,496	67,838	63,707	29,325	35,675	65,000	51,581		54,312	2,731
104217 491640	WorkersCompPremiumCharge-ISF	5,044	4,668	4,470	1,786	3,027	4,813	4,813		4,961	148
<b>TOTAL PERSONNEL SERVICES</b>		<b>385,323</b>	<b>330,284</b>	<b>354,113</b>	<b>146,676</b>	<b>210,578</b>	<b>357,254</b>	<b>353,770</b>	<b>0</b>	<b>360,365</b>	<b>6,595</b>
<b>OPERATIONS &amp; MAINTENANCE</b>											
<b>TOTAL OPER. &amp; MAINT.</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PROS GRANT - GEN. FUND</b>		<b>385,323</b>	<b>330,284</b>	<b>354,113</b>	<b>146,676</b>	<b>210,578</b>	<b>357,254</b>	<b>353,770</b>	<b>0</b>	<b>360,365</b>	<b>6,595</b>
<b>LIQUOR LAW ENFORCEMENT</b>											
<b>PERSONNEL SERVICES</b>											
104218 411100	Salaries - Officer	13,583	6,892	5,741	1,769	4,000	5,769	32,635		30,045	(2,590)
104218 411200	D.U.I Cases	10,228	10,000	10,116	5,000	5,000	10,000	3,062		3,062	0
104218 413010	Fica Taxes	1,040	519	435	133	2,597	2,730	2,730		2,532	(198)
104218 413020	Employee Medical Ins	619	342	735	66	0	66	0		0	0
104218 413040	State Retirement & 401 K	75	17	98	4	0	4	0		0	0
104218 491640	WorkersCompPremiumCharge-ISF	272	138	109	35	680	715	715		663	(52)
<b>TOTAL PERSONNEL SERVICES</b>		<b>25,818</b>	<b>17,908</b>	<b>17,234</b>	<b>7,009</b>	<b>12,277</b>	<b>19,286</b>	<b>39,142</b>	<b>0</b>	<b>36,302</b>	<b>(2,840)</b>

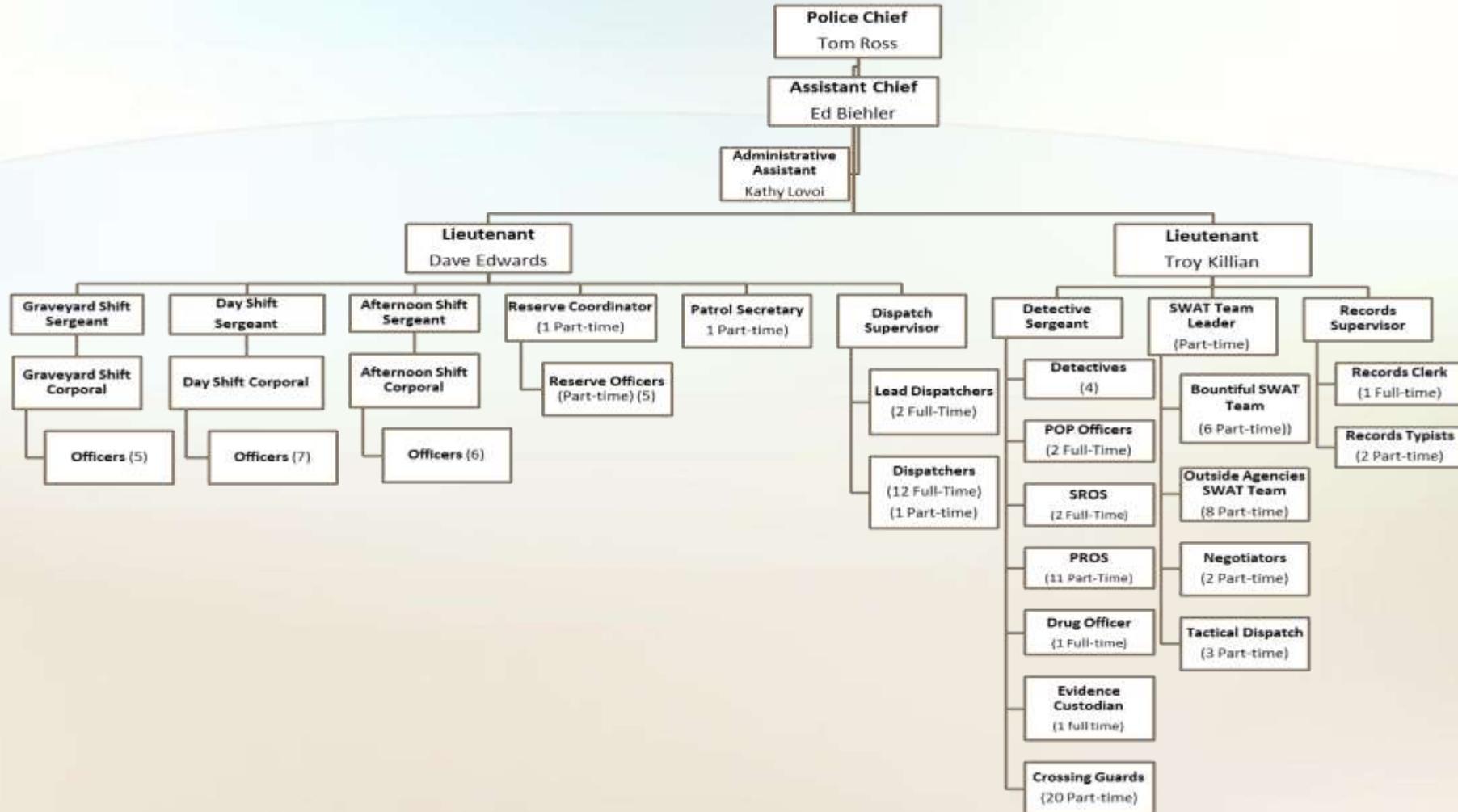
# Police Budget (continued)

			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar
	Account Number	Account Description	2017	2018	2019	Actual	Estimate	2020 Est.	2020 Budget	2020 Budget	2021 Budget	Change
1	<b>POLICE</b>											
2												
3												
4												
5	<b>OPERATIONS &amp; MAINTENANCE</b>											
6	104218 445100	Public Safety Supplies	24,618	31,690	41,743	2,170	26,866	29,036	0		0	0
7	<b>TOTAL OPER. AND MAINT.</b>		24,618	31,690	41,743	2,170	26,866	29,036	0	0	0	0
8												
9	<b>TOTAL LIQ. LAW ENF. - GEN. FUND</b>		50,436	49,598	58,977	9,179	39,143	48,322	39,142	0	36,302	(2,840)
10												
11	<b>ENHANCED 911</b>											
12	<b>PERSONNEL SERVICES</b>											
13	104219 411000	Salaries - Perm Employees	475,107	475,107	475,107	237,554	237,553	475,107	475,107		475,107	0
14	<b>TOTAL PERSONNEL SERVICES</b>		475,107	475,107	475,107	237,554	237,553	475,107	475,107	0	475,107	0
15												
16	<b>OPERATIONS &amp; MAINTENANCE</b>											
17	104219 422000	Public Notices	(197)	1,918	460	92	1,908	2,000	2,000		2,000	0
18	104219 423000	Travel & Training	4,289	2,409	7,034	1,355	5,645	7,000	4,886		4,886	0
19	104219 425000	Equip Supplies & Maint	0	539	0	0	0	0	0		0	0
20	104219 428000	Telephone Expense	72,195	75,892	77,870	49,965	30,035	80,000	109,807		109,807	0
21	104219 445100	Public Safety Supplies	4,317	18,132	3,500	1,347	0	1,347	0		0	0
22	104219 474500	Machinery & Equipment	6,430	0	0	0	0	0	3,200		3,200	0
23	<b>TOTAL OPER. &amp; MAINT.</b>		87,033	98,890	88,865	52,759	37,588	90,347	119,893	0	119,893	0
24												
25	<b>TOTAL E911 - GENERAL FUND</b>		562,140	573,997	563,972	290,313	275,141	565,454	595,000	0	595,000	0
26												
27	<b>POLICE - CAPITAL PROJECTS</b>											
28	454210 472100	Buildings	724	0	172,345	0	0	0	0		0	0
29	454210 474500	Machinery & Equipment	318,524	385,326	266,410	22,336	35,000	57,336	737,000		432,000	(305,000)
30	<b>TOTAL POLICE - CAP. PROJ.</b>		319,248	385,326	438,755	22,336	35,000	57,336	737,000	0	432,000	(305,000)
31												
32	<b>POLICE - RES OFFICER PROGRAM - CAPITAL PROJ.</b>											
33												
34	<b>TOTAL RES. OFFICER - CAPITAL</b>		0	0	0	0	0	0	0	0	0	0
35												
36	<b>POLICE - PROS POLICE GRANT - CAP. PROJ.</b>											
37												
38	<b>TOTAL PROS GRANT - CAPITAL</b>		0	0	0	0	0	0	0	0	0	0
39												
40	<b>ENHANCED 911 - CAPITAL PROJECTS</b>											
41	<b>TOTAL E911 - CAPITAL</b>		0	0	0	0	0	0	0	0	0	0

# Police Budget (continued)

POLICE											
Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>BUDGET SUMMARY</b>											
104210	Police	5,721,245	5,746,078	6,326,110	2,995,132	3,791,095	6,786,227	6,740,767	0	7,004,136	263,369
104215	Police Reserves	5,329	5,845	2,024	467	2,847	3,314	10,000	0	10,000	0
104216	Police Crossing Guards	140,697	140,933	138,365	57,895	81,763	139,658	151,049	0	151,049	0
104217	Police PROS Grant	385,323	330,284	354,113	146,676	210,578	357,254	353,770	0	360,365	6,595
104218	Liquor Law Enforcement	50,436	49,598	58,977	9,179	39,143	48,322	39,142	0	36,302	(2,840)
104219	Enhanced 911	562,140	573,997	563,972	290,313	275,141	565,454	595,000	0	595,000	0
<b>TOTAL POLICE - GEN. FUND</b>		<b>6,865,170</b>	<b>6,846,735</b>	<b>7,443,561</b>	<b>3,499,662</b>	<b>4,400,567</b>	<b>7,900,229</b>	<b>7,889,728</b>	<b>0</b>	<b>8,156,852</b>	<b>267,124</b>
454210	Police Capital Improvements	319,248	385,326	438,755	22,336	35,000	57,336	737,000	0	432,000	(305,000)
454215	Police Reserves	0	0	0	0	0	0	0	0	0	0
454217	Police PROS Grant	0	0	0	0	0	0	0	0	0	0
454219	Enhanced 911	0	0	0	0	0	0	0	0	0	0
<b>TOTAL POLICE - CAP. PROJ.</b>		<b>319,248</b>	<b>385,326</b>	<b>438,755</b>	<b>22,336</b>	<b>35,000</b>	<b>57,336</b>	<b>737,000</b>	<b>0</b>	<b>432,000</b>	<b>(305,000)</b>
<b>TOTAL POLICE - GEN. &amp; CAP.</b>		<b>7,184,418</b>	<b>7,232,061</b>	<b>7,882,316</b>	<b>3,521,998</b>	<b>4,435,567</b>	<b>7,957,565</b>	<b>8,626,728</b>	<b>0</b>	<b>8,588,852</b>	<b>(37,876)</b>

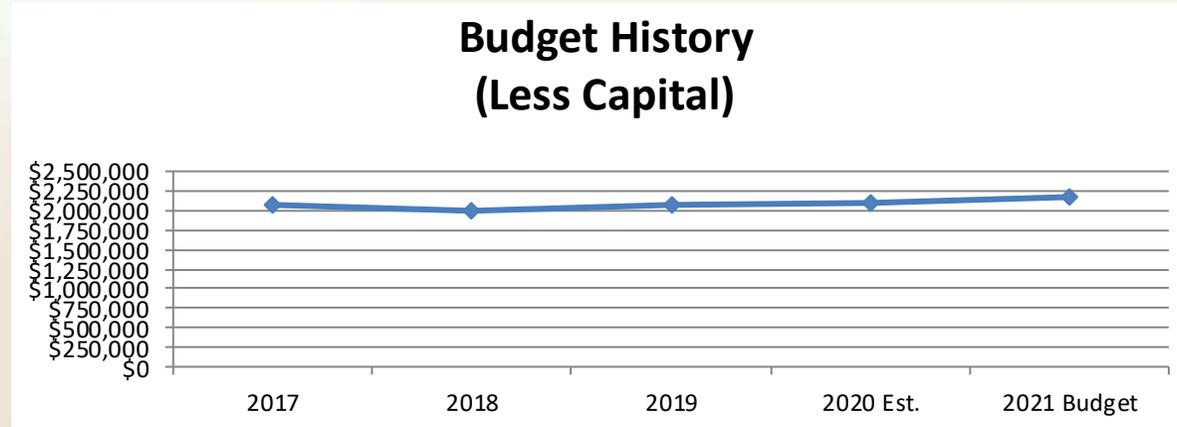
# Police Organizational Chart



# Fire Department

## OVERVIEW

Bountiful City is a member of the South Davis Metro Fire Service Area which serves the cities of Bountiful, West Bountiful, Centerville, North Salt Lake, and Woods Cross with a small section of unincorporated Davis County. The Fire Service Area is a separate Special Service District with taxing authority which was reorganized from an interlocal agency effective July 1, 2016. The Fire budget represents Bountiful City's proportionate share in the Fire Service Area's operating expenses which is calculated based on total property tax assessed valuation within the service area. The City holds one seat on the six member governing body of the Fire Service Area. The budget impact to Bountiful City in Fiscal Year 2020-2021 is projected to be a \$75,000 increase in the assessment received from the Fire Service Area.



# Fire Budget

Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>FIRE</b>											
<b>OPERATIONS &amp; MAINTENANCE</b>											
104220 431000	Profess & Tech Services	2,070,707	1,999,363	2,073,923	1,556,555	543,445	2,100,000	2,100,000		2,175,000	75,000
<b>TOTAL OPER. &amp; MAINT.</b>		2,070,707	1,999,363	2,073,923	1,556,555	543,445	2,100,000	2,100,000	0	2,175,000	75,000
<b>TOTAL FIRE - GENERAL FUND</b>		2,070,707	1,999,363	2,073,923	1,556,555	543,445	2,100,000	2,100,000	0	2,175,000	75,000
<b>BUDGET SUMMARY</b>											
104220	Fire - General Fund	2,070,707	1,999,363	2,073,923	1,556,555	543,445	2,100,000	2,100,000		2,175,000	75,000
<b>TOTAL FIRE - GEN. &amp; CAP.</b>		2,070,707	1,999,363	2,073,923	1,556,555	543,445	2,100,000	2,100,000	0	2,175,000	75,000

# Streets Department

## **OVERVIEW**

The Street Department's responsibility is to establish, organize and accomplish the projects outlined by our City Council and Administration. The Department accomplishes this responsibility by using economical and environmentally proven procedures with a goal to provide the community with maintenance, snow removal and general care of City roads.

In order to provide this level of service, both the Street and Storm Water Departments require the use of the Sanitation and Landfill Department employees to assist with the labor needed to accomplish snow removal and large projects.

## **GOALS & PROJECTS**

Continue to evaluate and upgrade stop and street signs to meet Federal Highway Administration requirements. Evaluate and repair tree root related sidewalk problems.

Complete scheduled overlay, patching and asphalt treatments.

Schedule Transportation Funds. Transportation funds can be used for:

Class C Roads

Sidewalks

Curb and Gutter

Safety Features

Traffic Signs

Traffic Signals

## **LINE-ITEM HIGHLIGHTS**

Acct# 104410 - 411000 to 491640 Personnel Services

Increased \$91,338 in these series of accounts is for employee merit increases, a new mechanic salary and increased of cost of health insurance. Because of a new vehicle maintenance agreement with South Davis Metro Fire they will provide funding to offset the costs of an additional mechanic for the city shop.

# Streets Department (continued)

## **LINE-ITEM HIGHLIGHTS (continued)**

Acct# 454410 - 472100 Buildings

Increased \$1,846,000 for the planned vehicle storage / truck wash building.

Acct# 454410 - 473500 Road Reconstruction

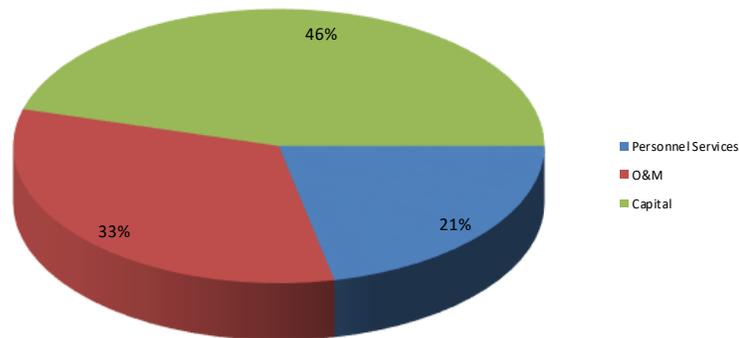
Increased \$960,000 for road reconstruction of 1000 North 500 West to 200 West \$1,200,000. Also Eagle Ridge Dr extension to Bountiful Blvd \$160,000. Eagle Ridge Dr is the city's portion of the Stone Creek Estates Subdivision road access plan.

Acct# 454410 - 474500 Machinery & Equipment

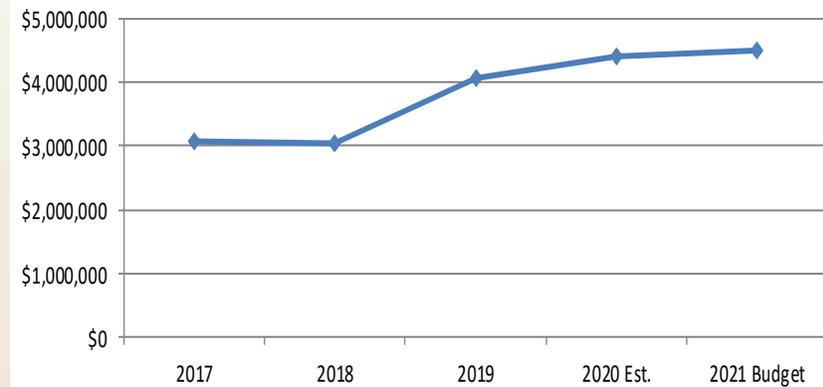
Decreased \$26,500 is determined by the scheduled replacement machinery and equipment program.

# Streets Budget Graphs

**FY 2020-2021 Streets Budget**



**Budget History  
(Less Capital)**



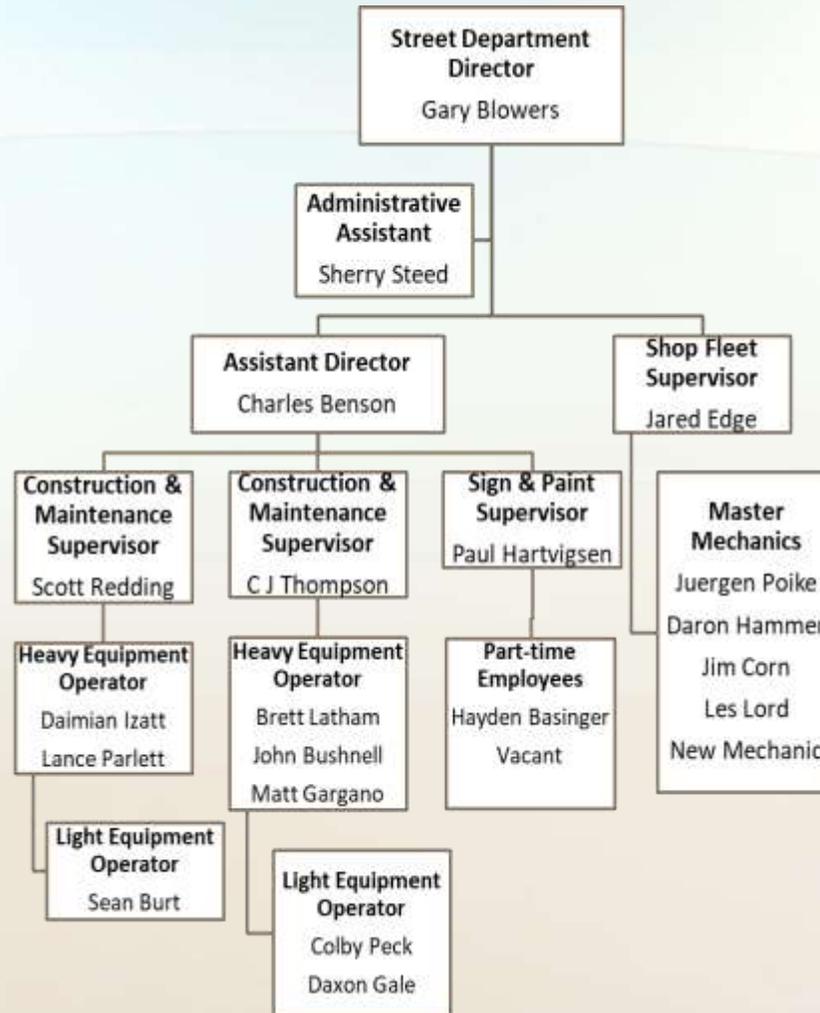
# Streets Budget

STREETS DEPARTMENT												
Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change	
<b>PERSONNEL SERVICES</b>												
104410 411000	Salaries - Perm Employees	1,001,570	948,368	1,030,211	483,221	590,998	1,074,219	1,074,219		1,122,478	48,259	
104410 412000	Salaries-Temp & Part-Time	21,687	25,947	34,346	24,545	15,455	40,000	40,000		40,000	0	
104410 413010	Fica Taxes	79,397	76,688	83,257	40,134	45,104	85,238	85,238		88,930	3,692	
104410 413020	Employee Medical Ins	213,686	230,743	255,297	116,946	137,021	253,967	253,967		282,387	28,420	
104410 413030	Employee Life Ins	6,020	5,771	6,044	2,804	3,867	6,671	6,671		6,988	317	
104410 413040	State Retirement & 401 K	196,206	186,059	200,542	93,832	110,901	204,733	204,733		213,937	9,204	
104410 491640	WorkersCompPremiumCharge-ISF	30,719	29,687	32,281	15,560	17,267	32,827	32,827		34,274	1,447	
<b>TOTAL PERSONNEL SERVICES</b>		<b>1,549,283</b>	<b>1,503,262</b>	<b>1,641,978</b>	<b>777,043</b>	<b>920,613</b>	<b>1,697,656</b>	<b>1,697,655</b>	<b>0</b>	<b>1,788,993</b>	<b>91,338</b>	
<b>OPERATIONS &amp; MAINTENANCE</b>												
104410 421000	Books Subscr & Mmbrshp	0	0	0	956	0	956	200		200	0	
104410 423000	Travel & Training	2,147	4,638	3,945	3,718	1,782	5,500	5,500		5,500	0	
104410 424000	Office Supplies	4,616	7,389	7,357	6,165	1,835	8,000	8,000		8,000	0	
104410 425000	Equip Supplies & Maint	269,073	253,338	247,476	145,236	124,764	270,000	270,000		270,000	0	
104410 426000	Bldg & Grnd Suppl & Maint	21,380	29,215	35,989	13,322	6,678	20,000	20,000		20,000	0	
104410 427000	Utilities	41,573	46,714	43,821	17,393	24,607	42,000	42,000		42,000	0	
104410 428000	Telephone Expense	10,751	11,507	11,382	5,340	6,660	12,000	12,000		12,000	0	
104410 431400	Landfill Fees	1,518	3,307	3,945	2,670	1,000	3,670	2,000		2,000	0	
104410 441100	Special Highway Supplies	354,828	215,576	362,653	128,507	171,493	300,000	300,000		300,000	0	
104410 441200	Road Matl Patch/ Class C	52,540	395,036	125,433	109,172	80,828	190,000	190,000		190,000	0	
104410 441300	Street Signs	25,475	40,573	53,067	2,413	72,587	75,000	75,000		75,000	0	
104410 448000	Operating Supplies	118,591	66,604	113,470	122,810	15,190	138,000	130,000		130,000	0	
104410 451100	Insurance & Surety Bonds	24,022	24,429	24,262	31,677	1,584	33,261	26,139		26,139	0	
104410 461000	Miscellaneous Expense	1,580	1,313	3,497	819	181	1,000	1,000		1,000	0	
104410 473200	Road Materials - Overlay	241,913	164,559	574,988	509,694	265,306	775,000	775,000		775,000	0	
104410 473210	Road Recondition & Repair	0	0	578,649	410,542	124,458	535,000	535,000		535,000	0	
104410 473400	Concrete Repairs	346,139	271,816	233,688	117,000	193,000	310,000	310,000		310,000	0	
<b>TOTAL OPER. &amp; MAINT.</b>		<b>1,516,147</b>	<b>1,536,013</b>	<b>2,423,620</b>	<b>1,627,433</b>	<b>1,091,953</b>	<b>2,719,386</b>	<b>2,701,839</b>	<b>0</b>	<b>2,701,839</b>	<b>0</b>	
<b>TOTAL STREETS - GEN. FUND</b>		<b>3,065,430</b>	<b>3,039,275</b>	<b>4,065,598</b>	<b>2,404,476</b>	<b>2,012,566</b>	<b>4,417,042</b>	<b>4,399,494</b>	<b>0</b>	<b>4,490,832</b>	<b>91,338</b>	

# Streets Budget (continued)

STREETS DEPARTMENT											
Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>STREETS - CAPITAL PROJECTS</b>											
454410 472100	Buildings	90,503	0	0	21,029	54,971	76,000	76,000		1,922,000	1,846,000
454410 473100	Improv Other Than Bldgs	0	22,911	0	0	0	0	0		0	0
454410 473200	Road Materials - Overlay	310,445	202,244	0	0	0	0	0		0	0
454410 473300	Roads-Class"C"&Transportation\$	460,687	667,591	0	0	0	0	0		0	0
454410 473500	Road Reconstruction	0	0	7,304	354,938	375,000	729,938	400,000	500,000	1,360,000	960,000
454410 474500	Machinery & Equipment	363,493	485,562	292,745	452,511	0	452,511	519,000		492,500	(26,500)
<b>TOTAL STREETS - CAP. PROJ.</b>		<b>1,225,129</b>	<b>1,378,307</b>	<b>300,049</b>	<b>828,478</b>	<b>429,971</b>	<b>1,258,449</b>	<b>995,000</b>	<b>500,000</b>	<b>3,774,500</b>	<b>2,779,500</b>
<b>BUDGET SUMMARY</b>											
104410	Streets - General Fund	3,065,430	3,039,275	4,065,598	2,404,476	2,012,566	4,417,042	4,399,494	0	4,490,832	91,338
454410	Streets - Capital Projects Fund	1,225,129	1,378,307	300,049	828,478	429,971	1,258,449	995,000	500,000	3,774,500	2,779,500
<b>TOTAL STREETS GEN. &amp; CAP.</b>		<b>4,290,559</b>	<b>4,417,582</b>	<b>4,365,647</b>	<b>3,232,954</b>	<b>2,442,537</b>	<b>5,675,491</b>	<b>5,394,494</b>	<b>500,000</b>	<b>8,265,332</b>	<b>2,870,838</b>

# Streets Organizational Chart



# Engineering Department

## OVERVIEW

The Engineering Department serves the Public Works needs of the citizens of Bountiful by providing technical support to meet the needs of the various departments of the City. The staff provides professional engineering, surveying and construction management services for the design and construction of Public Works projects and they oversee many of the technical functions of the City. Some of the Engineering Department functions are:

- Review all Public Works Systems with the City Manager and other Department Heads to plan annually and ten-year project budgets which meet the needs of the City.
- Prepare cost estimates for budgeting activities.
- Review all private construction and land development to ensure compliance with City Codes, Ordinances and Engineering Standards.
- Oversee all environmental regulation compliance and permitting for City-owned properties, projects and interests such as the Bountiful Sanitary Landfill.
- Review all building plans for compliance with Building Codes and City Ordinances; and issue Building Permits, perform inspections for compliance and issue Certificates of Occupancy when the buildings are complete.
- Review all traffic control needs for conformance with the Traffic Control Manual and Traffic Engineering Standards including an annual review of all traffic accidents.
- Perform land surveys as needed by the City and establish survey control for all properties within City limits.
- Review all construction plans by private contractors and Utility Companies wishing to work in City streets and co-ordinate their work, issue Excavation Permits and inspect the work for compliance to City Ordinances and Codes.
- Meet with the City Council and present reports on Engineering and Public Works projects for their consideration and approval and perform any other special engineering studies as may be required by the Council.
- Keep maps and drawings of public utilities, streets, City boundaries and other records current and available for all.

# Engineering Department (continued)

## GOALS & PROJECTS

The Engineering Department will continue to provide engineering and construction management activities for regular maintenance of the City's infrastructure. The following projects are priorities during the fiscal year 2020-2021 budget year:

### Capital Improvements Fund Projects

- Oversee the completion of construction and opening of the Bountiful Town Square
- Provide construction management duties for the remodel of City Hall
- Manage the return of City staff to City Hall after the remodel project is completed

### Water Department Projects

- Continued supervision and participation in the water system efficiency study
- Complete the construction of the 4<sup>th</sup> North Reservoir Booster Station
- Complete the purchase of property for the 4<sup>th</sup> North Reservoir
- Prepare contract documents and plans and permits for the rehabilitation of the Large Calder Well, oversee well rehabilitation.
- Provide design, oversight and construction management for annual water line replacement projects:  
425 W- 1000 N to 1350 N; 1350 N- 400 W to 200 W; 100 N – Main to 400 E
- Resolve irrigation supply issues from Mueller Park Diversion to the Golf Course
- Investigate culinary water line capacity in Mueller Park Rd (above Bountiful Blvd.)
- Evaluate Water System Funding

# Engineering Department (continued)

## **GOALS & PROJECTS (continued)**

### Streets and Storm Water Department Projects

- Provide design, oversight and construction management for the 100 North Street reconstruction project
- Begin design of 1000 N Reconstruction, start Public Involvement with affected residents.
- Evaluate Storm Drain performance at select locations where capacity issues are evident.
- Supervise design and construction of the Street Dept. Car Wash Building Replacement
- Develop Davis Blvd Bridge Maintenance Program
- Coordinate with the Streets Department street maintenance work that will be funded by the Proposition 1 and Class C (gas tax) funds
- Evaluate localized drainage issues in the areas near 1300 E/ Center St, 300 S/Davis Blv

### Miscellaneous Projects

- Plat the remaining Phase of the cemetery property (west side of 200 W).
- Refine development plan for the new cemetery property (east side of 200 W)
- Develop a Phased Landfill Contingency Plan to extend the life of the Bountiful Sanitary Landfill
- Coordinate School Construction plans with the Davis School District
- Provide construction inspection for the third phase of the Stone Creek Estates Subdivision; the Bountiful Chase P.U.D.; and the Joe and Bette Eggett Phase 6 Subdivision.
- Manage infrastructure inventories including street signs and corner view obstructions
- Begin comprehensive review of street signs and street paint markings on all city streets
- Obtain plain review waiver status from the division of drinking water for routine waterline replacement projects
- Trail Project Support
- Monitor and participate in the implementation of the Preliminary Flood Plain Maps

# Engineering Department (continued)

## **LINE-ITEM HIGHLIGHTS**

### **Accounts 104450 - 411000, 412000-413040      Personnel Services**

Personnel Services include anticipated costs for the full time permanent positions; funding for a part time engineering intern to assist with surveys, traffic counts, concrete replacement estimates and inspections; and a 10 hr per week administrative assistant position to assist with the Building and Engineering Department functions. Approximately 90% of the increase in the Department's Personnel Services Budget is attributed to costs directly associated to full time employees: merit adjustments, medical insurance costs and State Retirement and 401K expenses.

### **Account 104450 - 421000      Books, Subscriptions & Memberships**

Planned expenditures in this account reflect memberships to professional organizations for the Engineering, Surveying and Building Official and Building Inspector. This account also includes professional license renewal fees (Engineering and Surveying licenses due this year).

### **Account 104450 – 423000      Travel and Training**

This account includes regular expenses associated with obtaining continuing education credit for the Building Dept. and Engineering Dept. staff. This account also includes funding to allow The Engineering Dept. Administrative Assistant to attend the MUNIS conference in 2021 (San Antonio, TX).

### **Account 104450 – 424000      Office Supplies**

Planned expenditures reflect expected expenses for office supplies.

### **Account 104450 – 425000      Equipment, Supplies and Maintenance**

Funding in this account includes necessary maintenance expenses for our GIS and engineering design software. This account also includes funds for the purchase of software which will assist in the review of electronically submitted building plans, development plans and plans for City projects.

### **Account 104450 – 426000      Building and Grounds Supplies and Maintenance**

This account includes anticipated expenses for the temporary facilities currently occupied, and for the return of staff to City Hall after the completion of the remodel work.

# Engineering Department (continued)

## **LINE-ITEM HIGHLIGHTS (continued)**

### **Account 104450 – 428000 Telephone Expense**

This account includes anticipated expenses for the mobile phones for the department, and a “hot spot” for the GPS Survey equipment. This account also includes allocated expenses for City wide phone services.

### **Account 104450 – 429300 Computer Hardware**

This amount reflects the allocation determined by the IT Department. In addition, funding for 3 seats of the Office 365 software “premium version” is included.

### **Account 104450 – 431000 Professional & Technical Services**

Planned expenditures in this account include an allowance for 3<sup>rd</sup> party review of plans for development projects at Renaissance Towne Center. These costs will be reimbursed to the City when building permits are issued.

### **Account 104450 – 431050 Credit Card Merchant Fees**

This is an estimated amount, based on actual amounts from two prior years.

### **Account 104450 – 448000 Operating Supplies**

Planned expenditures in this account is reduced in continued anticipation of needing fewer supplies in the upcoming year, due to the relocation of staff during the remodel of City Hall.

### **Account 104450 – 453100 Interest Expense**

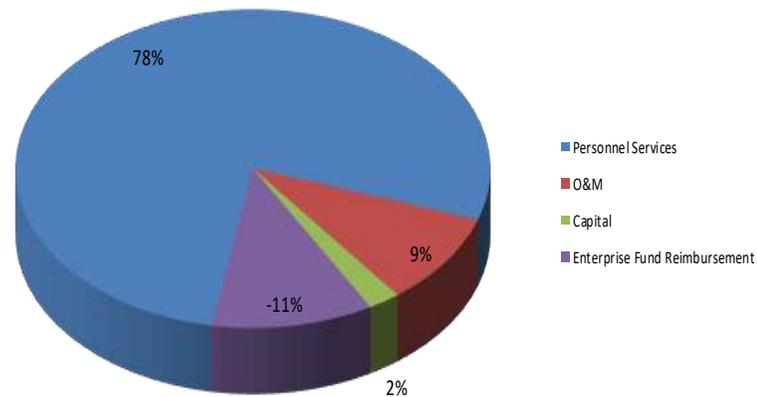
This is an estimated amount, based on actual amounts from two prior years.

### **Account 454450 – 0474500 Machinery & Equipment**

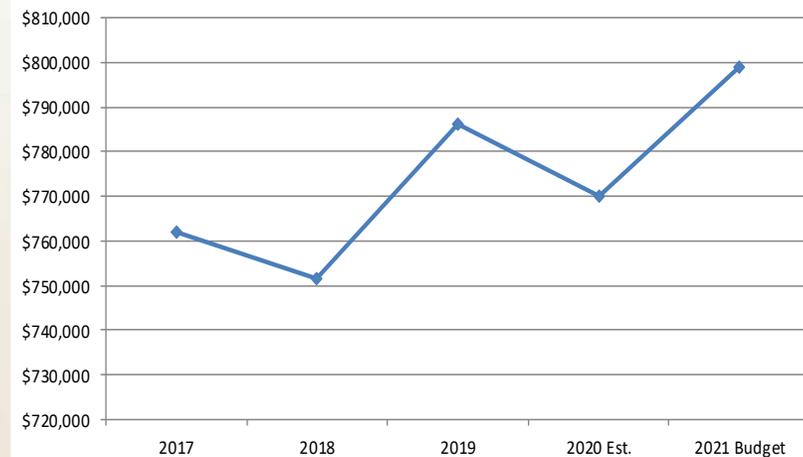
This account includes 50% of the anticipated purchase price of a large format toner based printer/copier. The full cost of the copier will be shared with the Planning Department.

# Engineering Budget Graphs

### FY 2020-2021 Engineering Budget



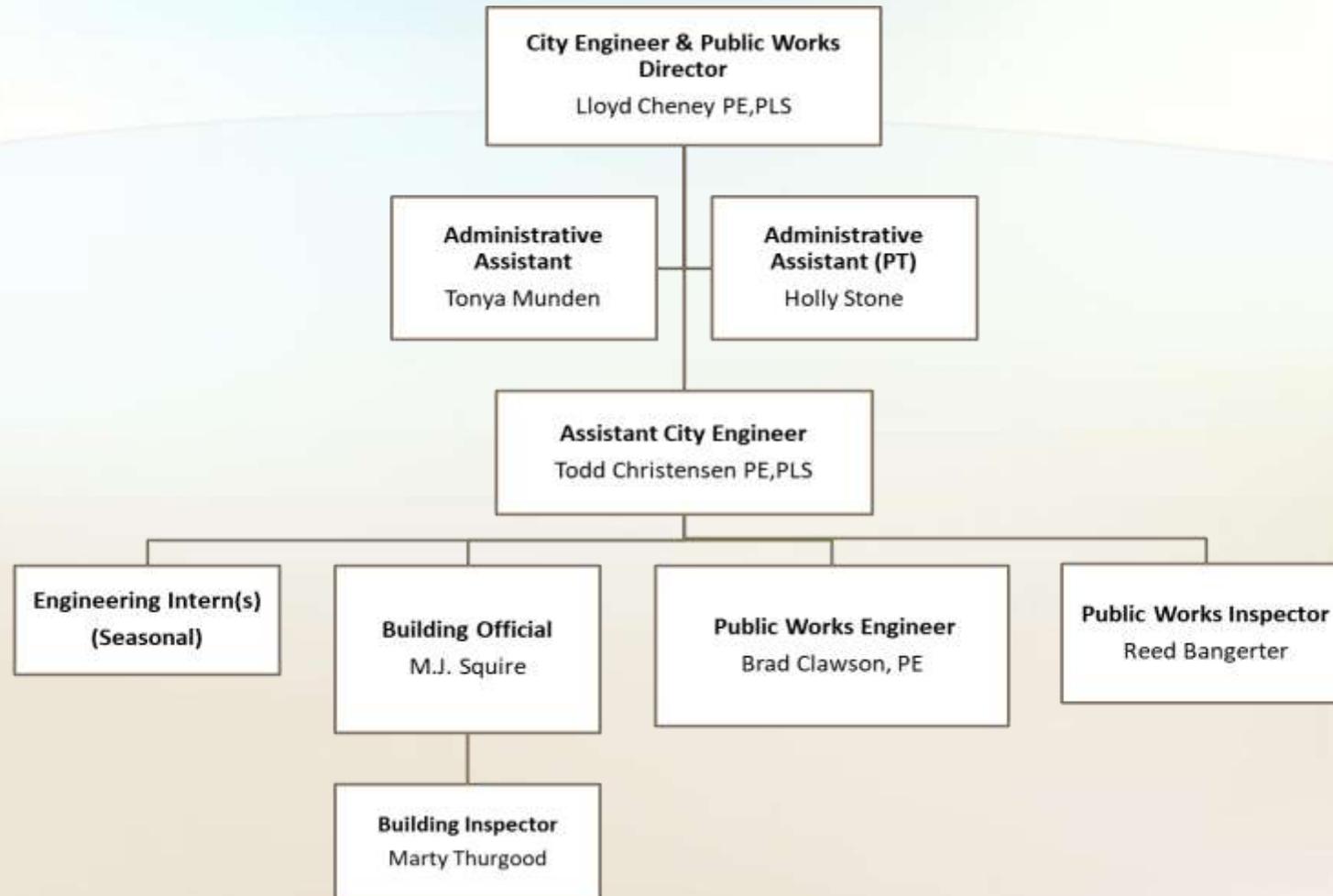
### Budget History (Less Capital)



# Engineering Budget

Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>ENGINEERING</b>											
<b>PERSONNEL SERVICES</b>											
104450 411000	Salaries - Perm Employees	446,589	454,598	426,872	204,430	227,731	432,161	432,161		442,222	10,061
104450 412000	Salaries-Temp & Part-Time	3,677	4,593	8,269	6,946	8,700	15,646	12,000		18,000	6,000
104450 413010	Fica Taxes	33,556	34,492	33,712	16,325	18,985	35,310	35,310		36,539	1,229
104450 413020	Employee Medical Ins	68,884	72,934	124,305	35,812	61,202	97,014	97,014		102,806	5,792
104450 413030	Employee Life Ins	2,557	2,593	2,401	1,124	1,592	2,716	2,716		2,775	59
104450 413040	State Retirement & 401 K	82,982	83,979	77,301	37,438	44,975	82,413	82,413		84,332	1,919
104450 425300	Vehicle Allowance	17,009	17,011	17,166	7,783	9,630	17,413	17,413		17,413	0
104450 491640	WorkersCompPremiumCharge-ISF	8,777	8,918	8,420	4,049	4,068	8,117	8,117		8,409	292
<b>TOTAL PERSONNEL SERVICES</b>		<b>664,030</b>	<b>679,117</b>	<b>698,447</b>	<b>313,907</b>	<b>376,883</b>	<b>690,790</b>	<b>687,144</b>	<b>0</b>	<b>712,496</b>	<b>25,352</b>
<b>OPERATIONS &amp; MAINTENANCE</b>											
104450 421000	Books Subscr & Mmbrshp	2,455	1,326	4,818	158	2,342	2,500	2,500		2,500	0
104450 423000	Travel & Training	11,736	8,275	8,661	4,584	5,416	10,000	10,000		10,000	0
104450 424000	Office Supplies	3,682	3,681	3,851	1,198	2,802	4,000	4,000		4,000	0
104450 425000	Equip Supplies & Maint	9,219	8,632	12,429	5,733	7,267	13,000	13,000		10,000	(3,000)
104450 426000	Bldg & Grnd Suppl & Maint	20,002	20,111	16,479	3,751	6,000	9,751	18,000		14,000	(4,000)
104450 428000	Telephone Expense	6,011	6,628	7,935	4,147	3,600	7,747	7,200		8,256	1,056
104450 429300	Computer Hardware	8,979	9,306	9,894	10,158	0	10,158	10,673		14,842	4,169
104450 431000	Profess & Tech Services	3,875	0	1,185	0	1,500	1,500	2,500		1,500	(1,000)
104450 431050	Credit Card Merchant Fees	3,567	4,856	5,050	2,400	2,100	4,500	4,500		4,500	0
104450 448000	Operating Supplies	11,889	361	6,074	71	3,929	4,000	4,000		4,000	0
104450 451100	Insurance & Surety Bonds	5,944	5,090	6,085	5,573	0	5,573	6,200		5,852	(348)
104450 453100	Interest Expense	10,634	4,044	5,122	3,121	3,200	6,321	4,000		6,500	2,500
104450 461000	Miscellaneous Expense	90	141	270	132	168	300	300		300	0
<b>TOTAL OPER. &amp; MAINT.</b>		<b>98,083</b>	<b>72,451</b>	<b>87,852</b>	<b>41,024</b>	<b>38,324</b>	<b>79,348</b>	<b>86,873</b>	<b>0</b>	<b>86,250</b>	<b>(623)</b>
<b>TOTAL ENGINEERING - GENERAL FUND</b>		<b>762,113</b>	<b>751,568</b>	<b>786,299</b>	<b>354,931</b>	<b>415,207</b>	<b>770,138</b>	<b>774,017</b>	<b>0</b>	<b>798,746</b>	<b>24,729</b>
<b>Enterprise Fund Reimbursement - Administrative Services</b>											
104450 496200	Admin Services ReimbAdjustment	(156,452)	(128,529)	(133,672)	(51,544)	(51,544)	(103,088)	(103,088)		(101,312)	1,776
<b>Total Enterprise Fund Reimbursement - Admin. Services</b>		<b>(156,452)</b>	<b>(128,529)</b>	<b>(133,672)</b>	<b>(51,544)</b>	<b>(51,544)</b>	<b>(103,088)</b>	<b>(103,088)</b>	<b>0</b>	<b>(101,312)</b>	<b>1,776</b>
<b>TOTAL ADJUSTED ENGINEERING - GENERAL FUND</b>		<b>605,661</b>	<b>623,039</b>	<b>652,627</b>	<b>303,387</b>	<b>363,663</b>	<b>667,050</b>	<b>670,929</b>	<b>0</b>	<b>697,434</b>	<b>26,505</b>
<b>ENGINEERING - CAPITAL PROJECTS</b>											
454450 474500	Machinery & Equipment	0	0	33,932	0	0	0	0		20,000	20,000
<b>TOTAL ENGINEERING - CAPITAL</b>		<b>0</b>	<b>0</b>	<b>33,932</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>
<b>BUDGET SUMMARY</b>											
104450	Engineering - General Fund	605,661	623,039	652,627	303,387	363,663	667,050	670,929	0	697,434	26,505
454450	Engineering - Capital Projects Fund	0	0	33,932	0	0	0	0	0	20,000	20,000
<b>TOTAL ENGINEER GENERAL &amp; CAPITAL</b>		<b>605,661</b>	<b>623,039</b>	<b>686,559</b>	<b>303,387</b>	<b>363,663</b>	<b>667,050</b>	<b>670,929</b>	<b>0</b>	<b>717,434</b>	<b>46,505</b>

# Engineering Organizational Chart



# Parks Department

## OVERVIEW

Currently, Bountiful City Parks Department has six full time staff and hires up to 20 seasonal staff during the summer months. The Department is responsible for maintaining the City's 17 Parks (122 acres), selected Streetscapes (4.5 acres), Facility Landscapes (16 acres), Trailheads (2; Summerwood/Sessions), Open Space (78 acres), and Detention Basins (1 acre). A total of two greenhouses are maintained to propagate and grow over 50,000 flowers which include 20 different species. Staff members plant and maintain 160 flower beds throughout the City. We assist in the scheduling, planning and operation of 17 City sponsored events including Bountiful Youth Council Easter egg hunt, Halloween Pumpkin Patch Bash and Main Street Dance, Chalk Art, Rotary Car Show, Concerts in the Park, Farmers Market, Bike Races, Handcart Days and fireworks, Summerfest, and Freedom Light Festival. Over 400 other events are hosted in the parks and pavilions including class and family reunions, civic events, religious events, youth group activities, weddings, and birthday parties. Staff members facilitate the use of the park's sport facilities for youth and adult softball leagues, youth baseball leagues, youth soccer games and tournaments, lacrosse leagues, tennis leagues and pickleball tournaments. In the winter months the Department is tasked with snow removal on 15 miles of City sidewalk and 22 acres of parking lot.

### Some accomplishments of 2019 include:

- Assisted with moving and clean out of City Hall, April 2019
- Coordinated and held City wide "Service Day" with 200 volunteers completing 3 projects, April 2019
- Attended 3 day Certified Pool Operator's (CPO) class, 3 staff passed test for certification, May 2019
- Cleaned/crack sealed Cheese Park pickleball courts, May 2019
- Assisted with open house for Veteran's Park kickoff, May 2019
- Completed construction and opened "off-leash" Dog Park, June 2019
- Installed posts and net at Mueller Park baseball field, June 2019
- Planted 60 new trees throughout parks and Main Street, June-September 2019
- Assisted with Trail Masterplan update and Council adoption, June-November 2019
- Assisted with irrigation fix and install at Bountiful Museum, July 2019
- Assisted with Gun Range fire response, August-September 2019
- Assisted with supervision and construction of Town Square plaza, August-December 2019
- Started preliminary trail work/layout for North Canyon single track trail, October 2019
- Assisted with establishing operating procedures for Bountiful Trails Advisory Committee, Nov. 2019

# Parks Department (continued)

## **GOALS & PROJECTS**

Our primary goal at the Parks Department is to provide beautiful, safe and well-groomed parks, recreational areas, facilities, landscapes and trails throughout Bountiful. Staff members beautify the grounds at all City buildings and along streets, with our primary focus on Bountiful downtown and Main Street. During the winter, the Department keeps assigned parking lots safe and functional and sidewalks free of snow within 24 hours of a storm event

### 2020 Project Goals

#### **Bountiful Town Square**

Assist with the construction of the new Downtown Plaza and begin routine maintenance operations.

#### **Brickyard Bark Park**

Staff remains committed to develop the dog park as issues continue to evolve. Plans are to develop surface solutions, turf improvements, and fencing alternatives.

#### **Single Track trail At North Canyon**

Plans are in place and work is commencing on design, layout, and construction of a single track trail adjacent to the current motorized vehicle trail at North Canyon.

#### **Foot Bridge Construction for Holbrook Canyon Trail**

We plan to build 2 small foot bridges for North Canyon trail using grant money funds.

#### **Transformer Replacement at Mueller Park Baseball Fields**

The transformer at Mueller Park baseball fields is in dire need of replacement. It is a safety concern, outdated technology, and inefficient for today's needs.

#### **Landscape 500 South at I-15 Off-Ramp**

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

#### **Remodel Parks Bathrooms**

As part of the parks improvement plan, the Parks Department, in cooperation with Building Maintenance, is planning on remodeling two of the public restrooms. We plan to install ceiling panels, paint walls, epoxy on the floors, and exterior soffit and fascia.

# Parks Department (continued)

## LINE-ITEM HIGHLIGHTS

### **Personnel Services:**

The \$112,883 increase is the combination of one full time employee retiring and the request to add one full time Park Maintenance Supervisor. It also includes the cost for merit raises, taxes, health insurance, retirement and Workers' Compensation as per Human Resources projections. Parks is requesting funds to support the hiring of an additional full time employee. The new Supervisor will help us better manage and maintain our existing properties and maintenance responsibilities with the addition of the new Bountiful Town Square.

### **Operations and Maintenance:**

Acct# 104510-415000 – Employee Education Reimbursement

Parks is requesting this \$2500 increase to cover the costs associated with education reimbursement for 1 parks employee.

Acct# 104510-421000 – Books Subscriptions & Memberships

This \$500 increase is to cover the costs and fees associated with signing up a new employee for membership in our professional organizations.

Acct# 104510-42300 – Travel and Training

This \$1000 increase is to cover the costs of trade conferences, training, and tests and certifications for Playground Inspections licenses for a new employee.

Acct# 104510-42500 – Equipment Supplies and Maintenance

With the construction of the Downtown Plaza, we anticipate a full season of operations and maintenance with the water feature, special events, Farmers Market, and Food Trucks. In addition, it is expected that we will be tasked with additional and expanded maintenance operations at Washington Park. These expanded maintenance operations, will increase the amount of burden and upkeep and/or purchase of mowers, trimmers, and necessary hand tools.

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

With the completion of Bountiful Town Square this year, we anticipate a full season of operations and maintenance with the water feature, special events, Farmers Markets, Food Trucks, winter maintenance. This will be the first park that will have activities programed year round. In addition, it is expected that we will be tasked with additional and expanded maintenance operations at Washington Park.

# Parks Department (continued)

## **LINE-ITEM HIGHLIGHTS (continued)**

### Acct# 104510-427000 – Utilities

With the addition of Bountiful Town Square and the increase use of all the parks, bathrooms, and pavilions, it is difficult to keep up with this cost. We have many unknowns in terms of utility use and costs at the new Town Square. The Farmers market plans on moving back in the spring of 2020. The Food Truck League will be relocating here, the running of ice making equipment, and the running of the water feature pumps and systems. In addition, Mueller Park Baseball Association continues to grow its participants which means more start-ups and longer run times with the baseball lights and facilities at Mueller Park. This \$20,000 increase is an estimate to cover the costs of these new and increased uses.

### Acct# 104510-448000 – Operating Supplies

This \$2,000 requested increase is to help cover the costs of personal safety equipment, clothing, and tools necessary to support 1 additional full time employee.

### Acct# 104510-461400 – Purchase of Water

This \$6000 increase is requested to help offset the cost of additional water use at the new Town Square. This is an unknown. We don't have any history of water use for the new water feature i.e. track out, carry off, evaporation, system flushing, etc.

### Enterprise Fund Reimbursement – Administrative Services

This \$2,159 increase is to help reimburse the cost of Park employees' time spent in maintenance operations at other departments' through-out the City, as estimated by the Finance department.

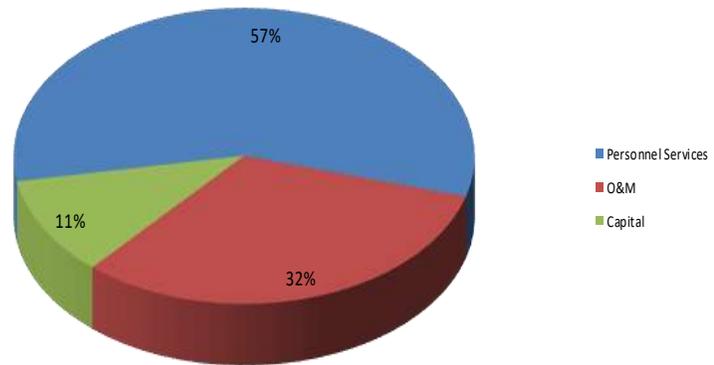
### Capital Equipment and Improvements:

#### Acct# 454510-474500 – Machinery and Equipment

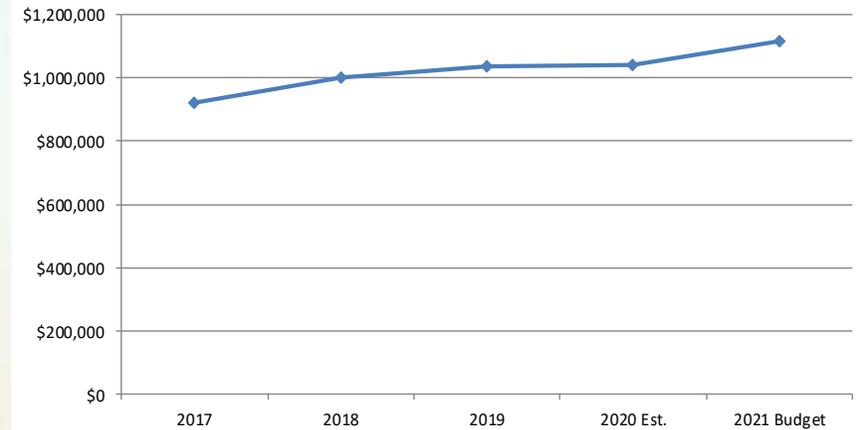
We are requesting the purchase of a new large area turf mower in anticipation of the expanded maintenance operations at Washington Park, 375' of 6' vinyl privacy fence at Brickyard Bark Park, and the replacement of the transformer and lights at Mueller Park baseball diamonds. The total increase of these items is \$32,000 over FY2020.

# Parks Budget Graphs

### FY 2020-2021 Parks Budget



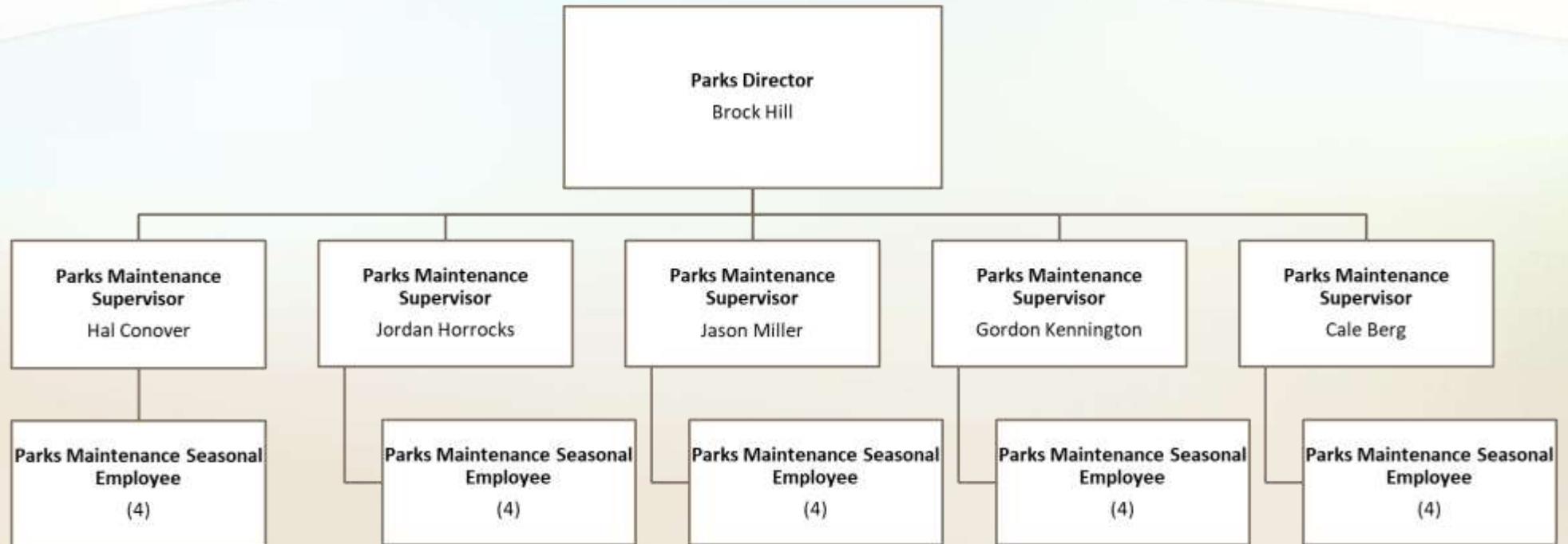
### Budget History (Less Capital)



# Parks Budget

Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>PARKS</b>											
<b>PERSONNEL SERVICES</b>											
104510 411000	Salaries - Perm Employees	316,972	339,418	345,670	171,972	179,406	351,378	351,378		351,712	334
104510 412000	Salaries-Temp & Part-Time	97,746	111,194	124,208	71,900	62,242	134,142	134,142		134,142	0
104510 413010	Fica Taxes	30,656	33,322	34,550	18,160	18,982	37,142	37,142		37,168	26
104510 413020	Employee Medical Ins	78,739	89,013	100,662	43,685	56,490	100,175	100,175		113,466	13,291
104510 413030	Employee Life Ins	1,816	1,919	1,941	919	1,262	2,181	2,181		2,172	(9)
104510 413040	State Retirement & 401 K	59,899	63,178	63,990	31,816	35,191	67,007	67,007		67,072	65
104510 491640	WorkersCompPremiumCharge-ISF	8,318	9,043	9,436	4,896	4,815	9,711	9,711		9,717	6
<b>TOTAL PERSONNEL SERVICES</b>		<b>594,146</b>	<b>647,087</b>	<b>680,458</b>	<b>343,348</b>	<b>358,388</b>	<b>701,736</b>	<b>701,736</b>	<b>0</b>	<b>715,449</b>	<b>13,713</b>
<b>OPERATIONS &amp; MAINTENANCE</b>											
104510 415000	Employee Education Reimb	0	341	0	0	0	0	0		2,500	2,500
104510 421000	Books Subscr & Mmbrshp	0	395	124	956	0	956	500		1,000	500
104510 423000	Travel & Training	4,887	7,224	6,011	1,982	5,200	7,182	7,500		8,500	1,000
104510 424000	Office Supplies	2,174	1,092	1,563	1,003	0	1,003	1,000		2,000	1,000
104510 425000	Equip Supplies & Maint	65,980	63,801	53,659	33,113	30,000	63,113	65,000		75,000	10,000
104510 426000	Bldg & Grnd Suppl & Maint	90,480	93,321	97,839	34,933	63,500	98,433	105,000	160,000	120,000	15,000
104510 427000	Utilities	83,378	101,175	108,038	47,246	35,000	82,246	80,000		95,000	15,000
104510 428000	Telephone Expense	4,027	4,588	5,020	3,588	1,000	4,588	4,600		4,600	0
104510 431050	Credit Card Merchant Fees	97	16	17	8	250	258	2,500		2,500	0
104510 431400	Landfill Fees	480	1,065	900	415	300	715	700		700	0
104510 448000	Operating Supplies	9,270	9,703	11,713	5,134	5,000	10,134	10,000		12,000	2,000
104510 451100	Insurance & Surety Bonds	6,167	7,124	7,177	7,551	0	7,551	6,000		6,000	0
104510 461000	Miscellaneous Expense	1,107	678	1,122	786	0	786	250		250	0
104510 461400	Purchase Of Water	36,923	42,430	42,503	42,503	1,000	43,503	44,000		50,000	6,000
104510 462090	Handcart Days Celebration	20,000	20,000	20,000	20,000	0	20,000	20,000		20,000	0
<b>TOTAL OPER. &amp; MAINT.</b>		<b>324,971</b>	<b>352,954</b>	<b>355,684</b>	<b>199,218</b>	<b>141,250</b>	<b>340,468</b>	<b>347,050</b>	<b>160,000</b>	<b>400,050</b>	<b>53,000</b>
<b>TOTAL PARKS - GEN. FUND</b>		<b>919,117</b>	<b>1,000,041</b>	<b>1,036,142</b>	<b>542,566</b>	<b>499,638</b>	<b>1,042,204</b>	<b>1,048,786</b>	<b>160,000</b>	<b>1,115,499</b>	<b>66,713</b>
<b>Enterprise Fund Reimbursement - Administrative Services</b>											
104510 496200	Admin Services ReimbAdjustment	0	(73,251)	(73,270)	(37,920)	(37,921)	(75,841)	(75,841)		(75,030)	811
<b>Total Enterprise Fund Reimbursement - Admin. Services</b>		<b>0</b>	<b>(73,251)</b>	<b>(73,270)</b>	<b>(37,920)</b>	<b>(37,921)</b>	<b>(75,841)</b>	<b>(75,841)</b>	<b>0</b>	<b>(75,030)</b>	<b>811</b>
<b>TOTAL ADJUSTED PARKS - GENERAL FUND</b>		<b>919,117</b>	<b>926,790</b>	<b>962,872</b>	<b>504,646</b>	<b>461,717</b>	<b>966,363</b>	<b>972,945</b>	<b>160,000</b>	<b>1,040,469</b>	<b>67,524</b>
<b>PARKS - CAPITAL PROJECTS</b>											
454510 473100	Improv Other Than Bldgs	1,935,365	871,389	0	0	95,000	95,000	80,000	95,000	60,000	(20,000)
454510 474500	Machinery & Equipment	74,255	0	92,757	16,853	34,526	51,379	35,000	52,000	75,000	40,000
<b>TOTAL PARKS - CAPITAL</b>		<b>2,009,620</b>	<b>871,389</b>	<b>92,757</b>	<b>16,853</b>	<b>129,526</b>	<b>146,379</b>	<b>115,000</b>	<b>147,000</b>	<b>135,000</b>	<b>20,000</b>
<b>BUDGET SUMMARY</b>											
104510	Parks - General Fund	919,117	926,790	962,872	504,646	461,717	966,363	972,945	160,000	1,040,469	67,524
454510	Parks - Capital Projects Fund	2,009,620	871,389	92,757	16,853	129,526	146,379	115,000	147,000	135,000	20,000
<b>TOTAL PARKS GENERAL &amp; CAPITAL</b>		<b>2,928,737</b>	<b>1,798,179</b>	<b>1,055,629</b>	<b>521,499</b>	<b>591,243</b>	<b>1,112,742</b>	<b>1,087,945</b>	<b>307,000</b>	<b>1,175,469</b>	<b>87,524</b>

# Parks Organizational Chart



# Planning Department

## **OVERVIEW**

The Planning and Economic Development Department works with City Council, City Staff, residents, property owners, businesses, etc. to create a desirable place to live, work, play, and do business. The Department administers the Land Use Code and promotes the General Plan.

The Department prepares staff recommendations for the Administrative Committee, Planning Commission, and City Council review and consideration; it also oversees the Trails Advisory Committee. Department members are responsible for the administration and processing of business licensing and land use review of building permits. The Department responds to resident questions related to land use and responds to relative code enforcement complaints. The Department works with residents to obtain compliance with the land use code. The Director establishes regional connections and participates in regional councils and committees.

The Planning and Economic Development Department also creates short and long term development plans for the community to implement the Goals and Policies of the Bountiful General Plan.

## **GOALS & PROJECTS**

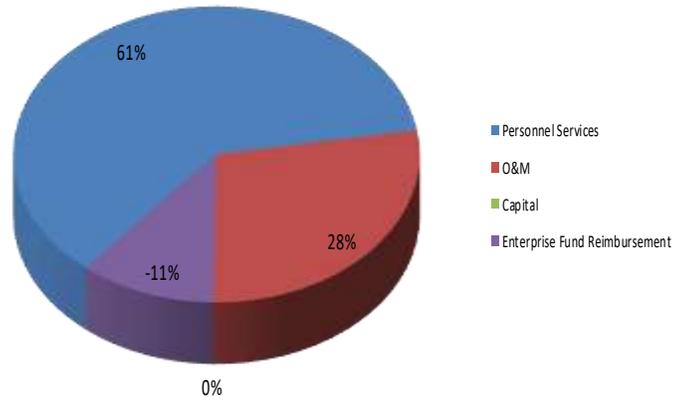
The redevelopment of downtown Bountiful and Renaissance Towne Center (former Five-Points Mall) continue as a major and ongoing concern. The recent adoption of the Bountiful Trails Master Plan anticipates active involvement of the Bountiful Trails Advisory Committee. The Department will be working on various Land Use Code text amendments include a revision to Accessory Dwelling Units, an outreach campaign and policy of Short-Term Rentals, on-going research and review of the Hospital Zone, and many other research activities. The Department also anticipates the review and adoption of the Active Transportation Plan.

## **LINE ITEM HIGHLIGHTS**

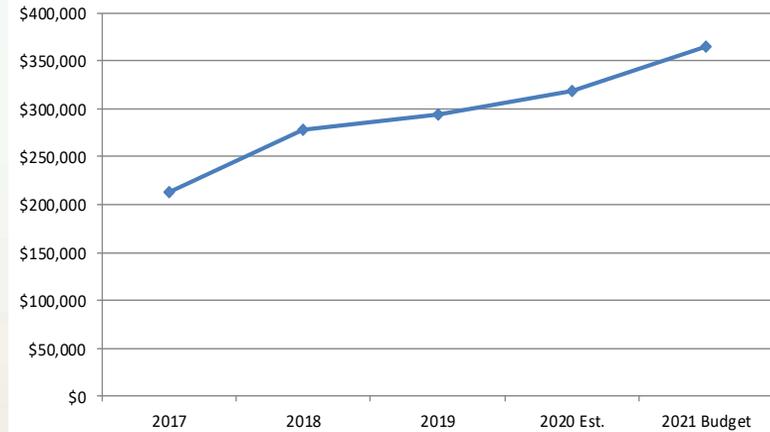
The actual budget for the Planning Department for Fiscal Year 2019-2020 should come in within the approved budget. City wide increases are reflected for health insurance coverage and anticipated compensation adjustments. There is also \$37,000 included for continued funding through May 2021 for an additional staff member based on the current needs of the Department.

# Planning Budget Graphs

### FY 2020-2021 Planning Budget



### Budget History (Less Capital)



# Planning Budget

			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar
	Account Number	Account Description	2017	2018	2019	Actual	Estimate	2020 Est.	2020 Budget	Fiscal Year	2021 Budget	Change
1	<b>Planning, Licensing &amp; Code Enforcement</b>											
2												
3												
4												
5	<b>PERSONNEL SERVICES</b>											
6	104610	411000	97,843	132,795	138,340	63,510	76,596	140,106	155,026		145,697	(9,329)
7	104610	412000	11,019	6,128	0	0	0	0	0		0	0
8	104610	413010	8,614	11,252	10,510	4,758	5,738	10,496	12,269		11,556	(713)
9	104610	413020	28,404	35,097	50,331	24,809	29,920	54,729	54,454		57,722	3,268
10	104610	413030	583	743	809	374	451	825	976		925	(51)
11	104610	413040	17,996	25,636	30,246	13,672	16,489	30,161	29,564		27,784	(1,780)
12	104610	425300	5,589	5,949	5,304	1,431	1,726	3,158	5,365		5,365	(0)
13	104610	491640	1,794	2,296	2,264	1,009	1,217	2,226	2,343		2,157	(186)
14	<b>TOTAL PERSONNEL SERVICES</b>		171,841	219,897	237,804	109,563	132,138	241,701	259,997	0	251,206	(8,791)
15	<b>OPERATIONS &amp; MAINTENANCE</b>											
16												
17	104610	421000	610	3	694	381	369	750	750		750	0
18	104610	422000	419	609	1,032	414	586	1,000	1,000		1,000	0
19	104610	423000	4,204	12,744	2,015	1,469	2,531	4,000	4,000		4,000	0
20	104610	424000	3,444	4,034	4,978	2,536	1,464	4,000	4,000		4,000	0
21	104610	425000	9,227	9,238	9,609	10,053	(553)	9,500	9,500		9,500	0
22	104610	426000	6,618	6,654	5,452	1,241	4,759	6,000	6,000		6,000	0
23	104610	428000	805	918	1,004	1,108	(108)	1,000	1,000		1,000	0
24	104610	431000	6,741	15,256	17,664	860	39,140	40,000	40,000		77,000	37,000
25	104610	448000	0	17	4,197	240	760	1,000	1,000		1,000	0
26	104610	451100	1,781	1,732	2,517	2,425	175	2,600	2,600		2,800	200
27	104610	453100	0	1,110	193	11	(11)	0	0		0	0
28	104610	459240	6,769	5,915	5,625	3,530	2,470	6,000	6,000		6,000	0
29	104610	461000	748	358	712	186	814	1,000	1,000		1,000	0
30	<b>TOTAL OPER. &amp; MAINT.</b>		41,367	58,587	55,691	24,454	52,396	76,850	76,850	0	114,050	37,200
31												
32	<b>TOTAL PLANNING - GEN. FUND</b>		213,208	278,484	293,495	134,017	184,534	318,551	336,847	0	365,256	28,409
33												
34	<b>Enterprise Fund Reimbursement - Administrative Services</b>											
35	104610	496200	(15,200)	(27,565)	(45,257)	(23,321)	(23,321)	(46,642)	(46,642)		(44,561)	2,081
36	<b>Total Enterprise Fund Reimbursement - Admin. Services</b>		(15,200)	(27,565)	(45,257)	(23,321)	(23,321)	(46,642)	(46,642)	0	(44,561)	2,081
37												
38	<b>TOTAL ADJUSTED PLANNING - GENERAL FUND</b>		198,008	250,919	248,238	110,696	161,213	271,909	290,205	0	320,695	30,490
39												
40	<b>PLANNING - CAPITAL PROJECTS</b>											
41	<b>TOTAL PLANNING - CAPITAL</b>		0	0	0	0	0	0	0	0	0	0
42												
43	<b>BUDGET SUMMARY</b>											
44	104610	Planning - General Fund	198,008	250,919	248,238	110,696	161,213	271,909	290,205	0	320,695	30,490
45	454610	Planning - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0
46	<b>TOTAL PLANNING - GEN. &amp; CAP.</b>		198,008	250,919	248,238	110,696	161,213	271,909	290,205	0	320,695	30,490

# Planning Organizational Chart



City of Bountiful, Utah  
Operating & Capital Budget  
Fiscal Year 2020-2021

## Debt Service Funds:

- Debt Service Fund

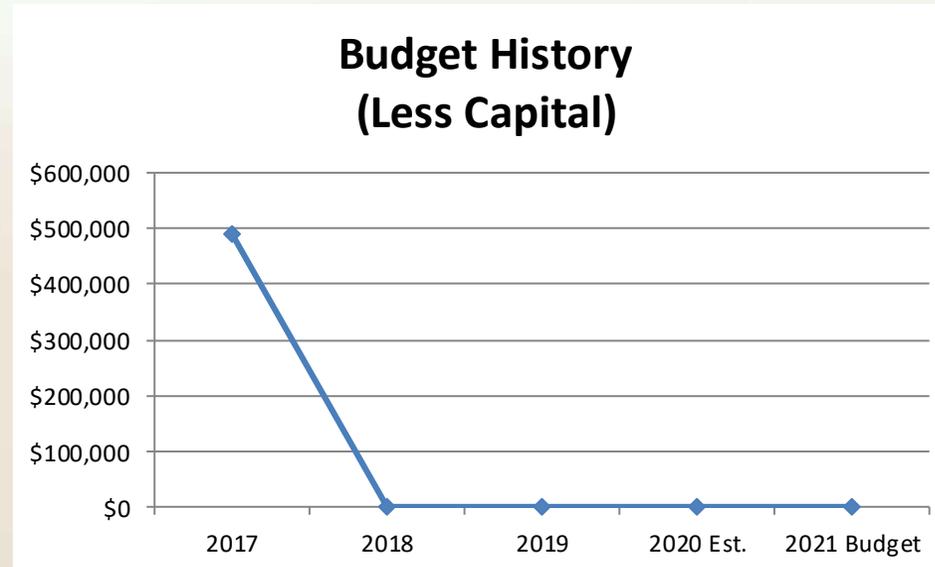


# Debt Service Fund

## OVERVIEW

The Debt Service Fund accounts for resources that will be used to service general long-term debt of the City. This is debt of a general nature rather than debt specifically applicable to Enterprise Funds, which is accounted for within those respective funds of the City. The City has had no general outstanding debt since fiscal year 2016-2017; as such, this fund currently has very little activity.

## BUDGET GRAPHS



# Debt Service Budget

1 DEBT SERVICE													1	
2													2	
3 Account Number		3 Account Description	3 Fiscal Year 2017	3 Fiscal Year 2018	3 Fiscal Year 2019	3 6 Month Actual	3 6 Month Estimate	3 Fiscal Year 2020 Est.	3 Fiscal Year 2020 Budget	3 Amended Fiscal Year 2020 Budget	3 Fiscal Year 2021 Budget	3 Dollar Change	3	
4													4	
5 DEBT SERVICE REVENUES													5	
6	306000	355010	Special Assessment Levies	251,465	0	0	0	0	0	0	0	0	6	
7	306010	361000	Interest & Investment Earnings	1,123	380	497	232	198	430	400	400	0	7	
8	306010	361200	InvestmntUnrealized(Gain)/Loss	(83)	(176)	157	0	20	20	0	0	0	8	
9			Use of (Addition to) Fund Balance						0	0	(375)	(375)	9	
10	10 TOTAL REVENUE			252,505	204	654	232	218	450	400	0	25	(375)	10
11													11	
12 DEBT SERVICE EXPENDITURES													12	
13	304710	431040	Bank & Investment Account Fees	74	14	14	6	6	12	25	25	0	13	
14	304710	431100	Legal And Auditing Fees	123	115	0	0	0	0	0	0	0	14	
15	304710	481000	Principal on Bonds	220,000	0	0	0	0	0	0	0	0	15	
16	304710	482000	Interest on Bonds	8,800	0	0	0	0	0	0	0	0	16	
17	304710	483000	SID Administration Fees	1,940	0	0	0	0	0	0	0	0	17	
18	304710	483500	Arbitrage Compliance Fees	750	0	0	0	0	0	0	0	0	18	
19	304710	484000	Paying Agents Fees	1,600	0	0	0	0	0	0	0	0	19	
20	304710	491450	Trnsfr To Captl Imprvmnts	257,000	0	0	0	0	0	0	0	0	20	
21	21 TOTAL EXPENDITURES			490,287	129	14	6	6	12	25	0	25	0	21
22													22	
23	23 EXCESS (DEFICIENCY) OF												23	
24	24 REVENUES OVER EXPENDITURES												24	
				(237,782)	75	640	226	212	438	375	0	0	(375)	

City of Bountiful, Utah  
Operating & Capital Budget  
Fiscal Year 2020-2021

## Special Revenue Funds:

- Municipal Building Authority (MBA) Fund
- Recreation, Arts & Parks (RAP) Tax Fund
- Redevelopment Agency Funds
- Cemetery Perpetual Care Fund
- Landfill Closure Fund

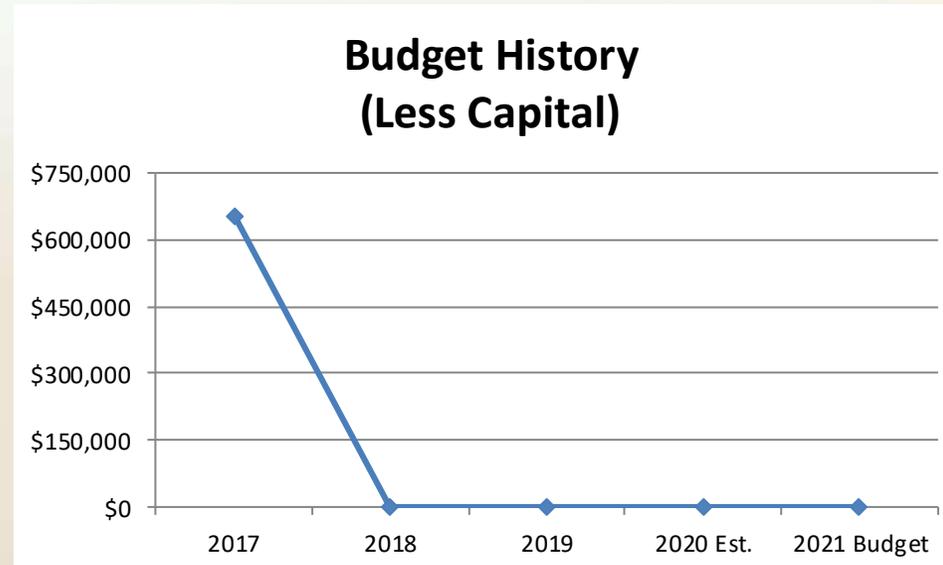


# Municipal Building Authority (MBA) Fund

## OVERVIEW

The Municipal Building Authority Fund accounts for specific resources that are assigned to expenditures for specific purposes other than general debt service or capital projects of the City. This fund is governed by a board comprised of the City Council. The fund has had no outstanding debt since fiscal year 2015-2016; as such, this fund currently has very little activity.

## BUDGET GRAPHS



# Municipal Building Authority Budget

MUNICIPAL BUILDING AUTHORITY												
Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change	
<b>REVENUES</b>												
444000 362410	Lease-Public Safety Bldg	168,875	168,875	168,875	0	0	0	0		0	0	
446010 361000	Interest & Investment Earnings	3,103	7,132	8,670	4,042	3,600	7,642	6,000		6,000	0	
446010 361200	InvestmntUnrealized(Gain)/Loss	(549)	(3,070)	2,737	0	200	200	0		0	0	
	Use of (Addition to) Fund Balance						0	0		(5,747)	(5,747)	
<b>TOTAL REVENUE</b>		171,429	172,937	180,282	4,042	3,800	7,842	6,000	0	253	(5,747)	
<b>EXPENDITURES</b>												
444110 431040	Bank & Investment Account Fees	191	239	236	96	96	192	300		250	(50)	
444110 431100	Legal And Auditing Fees	95	96	68	72	0	72	72		3	(69)	
444400 491450	Trnsfr To Captl Imprvmnts	650,000	0	0	0	0		0		0	0	
<b>TOTAL EXPENDITURES</b>		650,286	336	305	168	96	264	372	0	253	(119)	
<b>EXCESS (DEFICIENCY) OF</b>												
<b>REVENUES OVER EXPENDITURES</b>		(478,857)	172,601	179,977	3,874	3,704	7,578	5,628	0	0	(5,628)	

# RAP Tax Fund

## OVERVIEW

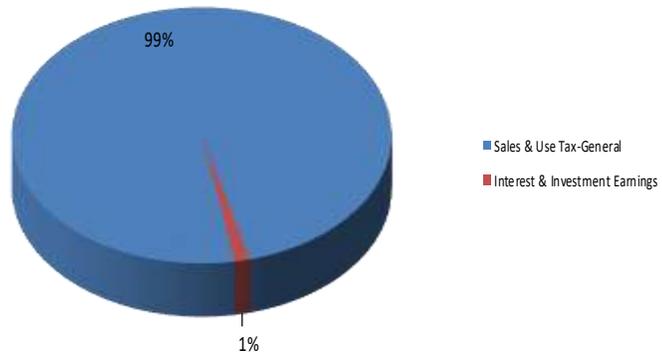
The Recreation, Arts and Parks (RAP) Tax (originally approved by voters in 2007) funded construction of the CenterPoint Legacy Theatre in Centerville as a joint project with Centerville City and recreational and cultural facilities and organizations in Bountiful City. In March 2008, Bountiful City entered into an interlocal agreement with the Centerville City Redevelopment Agency for the construction of the CenterPoint Legacy Theatre. Ninety percent of the one-tenth of one percent (0.01%) tax was paid to the Centerville RDA per that agreement which ended in Fiscal Year 2016-2017. The originally adopted RAP Tax expired on March 31, 2016, but the tax was re-authorized by voters in November 2014, to continue for a 10 year period. The reauthorized funding is slated primarily for projects located within the corporate limits of Bountiful City with the majority of the proceeds earmarked for the new Creekside Park located on Mill Street in Bountiful City and the Ice Ribbon being developed as part of the Bountiful Town Square project located downtown.

## LINE-ITEM HIGHLIGHTS

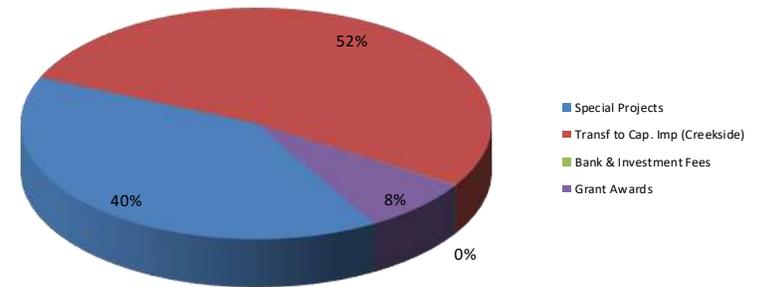
Tax revenues of the RAP Tax Fund for Fiscal Year 2019-2020 are projected to exceed the approved budget due to prevailing trends in tax collections. The budget for Fiscal Year 2020-2021 is similarly projected to be higher than the current budget year due to forecasted sales tax trends. Expenditures in the Special Projects line item include budgeted amounts for RAP Tax eligible expenditures for parks and trails projects by the City. The RAP Tax Grant Awards line item includes grants to eligible arts and community groups. Finally, transfers are budgeted to the Capital Improvement Fund to reimburse that Fund for Creekside Park development costs.

# RAP Tax Budget Graphs

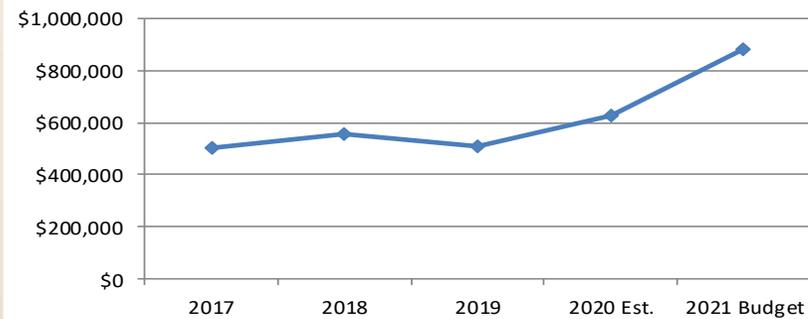
### FY 2020-2021 RAP Tax Revenues



### FY 2020-2021 RAP Tax Expenses



### Budget History (Less Capital)



# RAP Tax Budget

1 RAP TAX													1
2													2
3 Account Number		3 Account Description	3 Fiscal Year 2017	3 Fiscal Year 2018	3 Fiscal Year 2019	3 6 Month Actual	3 6 Month Estimate	3 Fiscal Year 2020 Est.	3 Fiscal Year 2020 Budget	3 Amended Fiscal Year 2020 Budget	3 Fiscal Year 2021 Budget	3 Dollar Change	3
4													4
5 RAP TAX REVENUES													5
6 831050 313000 Sales & Use Tax-General													6
7 836010 361000 Interest & Investment Earnings													7
8 836010 361200 InvestmntUnrealized(Gain)/Loss													8
9 838000 385000 Donations/Contributions - Cash													9
10 Use of (Addition to) Fund Balance													10
11 TOTAL REVENUE													11
12													12
13 RAP TAX EXPENDITURES													13
14 838300 426100 Special Projects													14
15 838300 431040 Bank & Investment Account Fees													15
16 838300 431100 Legal And Auditing Fees													16
17 838300 475300 Interlocal Payment-Centerville													17
18 838300 492020 RAP Tax Grant Award Payments													18
19 838300 491455 TrnsfrToCaptlImprv-CreeksidePk													19
20 838300 491460 TrnsfrToCaptlImprv-SpecialProj													20
21 TOTAL EXPENDITURES													21
22													22
23 EXCESS (DEFICIENCY) OF													23
24 REVENUES OVER EXPENDITURES													24

# Redevelopment Agency (RDA) Funds

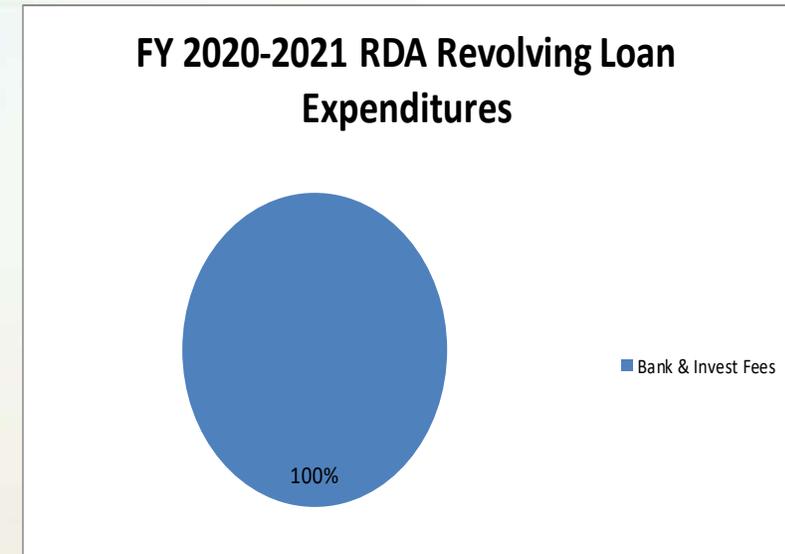
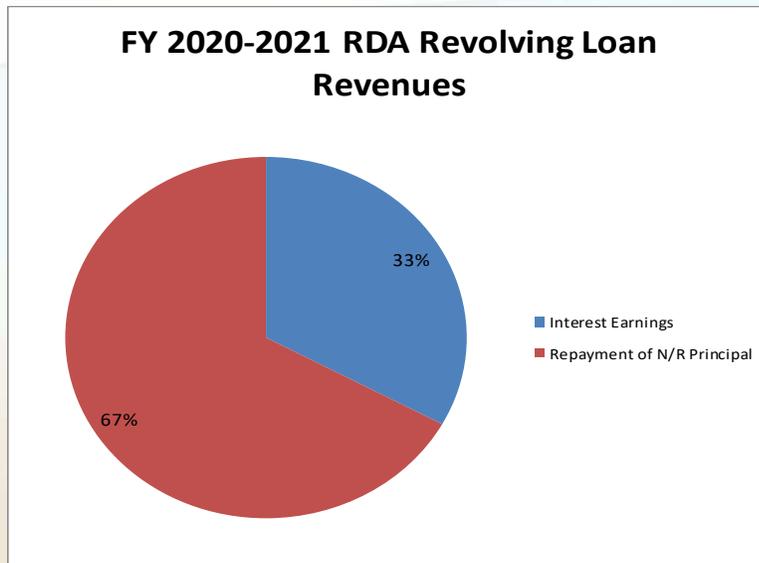
## **OVERVIEW**

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

## **GOALS & PROJECTS**

Agency special projects that are budgeted for next year include parking improvements in support of the plaza and downtown events. \$75,000 has been budgeted for the design and construction of Downtown Main Street signage/feature. An allocation for property acquisition of \$1,000,000 has been placed. Also, \$800,000 has been allocated for the infrastructure of the Renaissance Towne Center development, the former Five-Points Mall site. The Redevelopment Agency will also continue to administer the Revolving Loan Program and participate in other projects within the Redevelopment Project Area.

# RDA Revolving Loan Budget Graphs



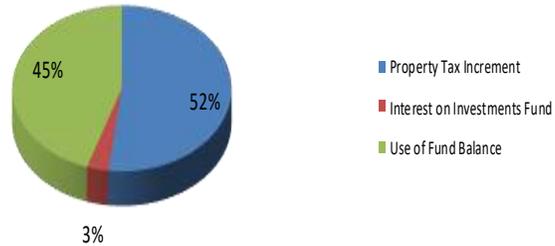
# RDA Revolving Loan Budget

REDEVELOPMENT AGENCY (REVOLVING LOAN FUND)											
Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>REVENUES</b>											
726010 361000	Interest & Investment Earnings	53,988	68,937	77,347	35,948	39,000	74,948	0		60,000	60,000
726010 361071	Int-Costa Vida Restaurant	3	0	0	0	0	0	0		0	0
726010 361073	Int-The Square	8,806	6,016	0	0	0	0	0		0	0
726010 361074	Int-Skills Fitness	779	0	0	0	0	0	0		0	0
726010 361078	Int-Hist Bntfl Theater	10,191	8,387	6,527	2,549	2,062	4,611	4,611		2,637	(1,974)
726010 361082	Interest-Village On Main	524	0	0	0	0	0	0		0	0
726010 361083	Interest-Timbermill	1,307	0	0	0	0	0	0		0	0
726010 361085	Interest-Wight House Reception	1,093	175	0	0	0	0	0		0	0
726010 361086	Interest-Computech/VectorHoldn	1,117	1,090	460	0	0	0	0		0	0
726010 361087	Interest-CreativeArts/SeanMons	0	726	1,111	486	452	938	938		728	(210)
726010 361088	Interest-ColonialSquareOwner's	0	4,878	18,952	10,853	7,166	18,019	18,019		15,167	(2,852)
726010 361089	Interest-Broadhead&Associates	0	0	9,537	6,685	9,229	15,914	15,914		15,284	(630)
726010 361200	InvestmntUnrealized(Gain)/Loss	(15,363)	(29,380)	23,716	0	984	984	0		0	0
726000 369030	Repayment Of N/R (Princ)	577,556	395,339	195,436	99,095	86,152	185,247	185,247		190,914	5,667
	Use of (Addition to) Fund Balance						0	0		217,470	217,470
<b>TOTAL REVENUE</b>		640,001	456,167	333,085	155,616	145,045	300,661	224,729	0	502,200	277,471
<b>EXPENDITURES</b>											
727200 431040	Bank & Investment Account Fees	2,419	2,522	2,143	853	840	1,693	2,600		2,200	(400)
727200 461050	Loaned Monies	0	792,874	550,000	0	0	0	500,000		500,000	0
<b>TOTAL EXPENDITURES</b>		2,419	795,396	552,143	853	840	1,693	502,600	0	502,200	(400)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		637,582	(339,229)	(219,058)	154,763	144,205	298,968	(277,871)	0	0	277,871

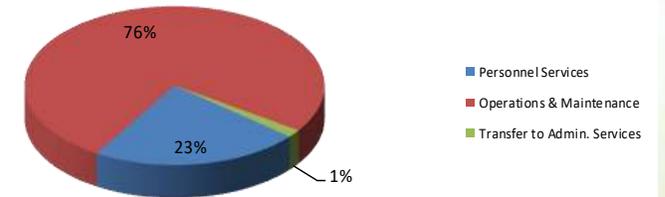
REDEVELOPMENT AGENCY (REVOLVING LOAN FUND)		
Principal / Interest Schedule	Fiscal Year 2020-2021	
	Interest	Principal
Historic Bountiful Theater	2,637	66,887
Creative Arts Academy	728	6,070
Colonial Square Owner's Association	15,167	96,637
Broadhead & Associates, LLC	15,284	21,319
<b>Totals</b>	<b>33,816</b>	<b>190,913</b>

# RDA Operating Budget Graphs

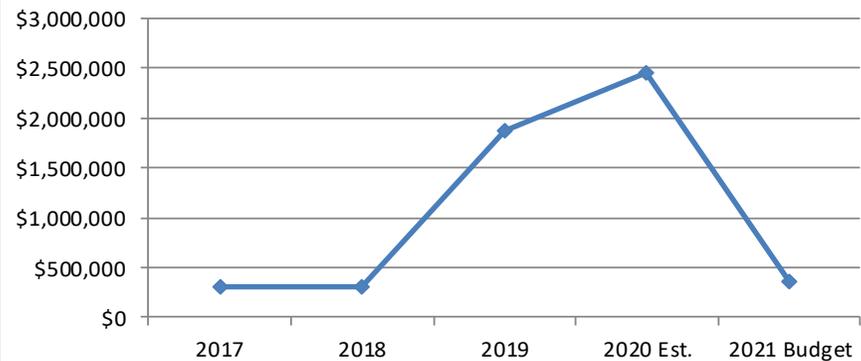
**FY 2020-2021 RDA Operating Fund Revenues**



**FY 2020-2021 RDA Operating Fund Expenditures**



**Budget History (Less Capital)**



# RDA Operating Budget

REDEVELOPMENT AGENCY (OPERATING FUND)												
Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change	
<b>REVENUES</b>												
731040 311100	Property Tax Increment - RDA	1,097,450	1,090,549	1,020,008	400,000	620,008	1,020,008	1,020,008		1,143,117	123,109	
736000 369000	Sundry Revenues	0	0	0	2,050	0	2,050	0		0	0	
736010 361000	Interest & Investment Earnings	67,896	103,340	149,231	42,683	30,000	72,683	40,000		70,000	30,000	
736010 361200	InvestmntUnrealized(Gain)/Loss	(21,118)	(51,938)	42,178	0	0	0	0		0	0	
736020 364000	Gain on Fixed Asset Sales	0	0	64,000	0	0	0	0		0	0	
733000 335100	State Grants - Miscellaneous	0	0	25,000	0	122,500	122,500	0		37,500	37,500	
<b>TOTAL REVENUES</b>		<b>1,144,228</b>	<b>1,141,952</b>	<b>1,300,418</b>	<b>444,733</b>	<b>772,508</b>	<b>1,217,241</b>	<b>1,060,008</b>	<b>0</b>	<b>1,250,617</b>	<b>190,609</b>	
<b>EXPENDITURES</b>												
<b>PERSONNEL SERVICES</b>												
737300 411000	Salaries - Perm Employees	44,611	46,199	42,643	19,109	23,046	42,156	48,611		40,641	(7,970)	
737300 412000	Salaries-Temp & Part-Time	16,932	15,273	15,607	6,560	7,912	14,473	16,867		17,196	329	
737300 413010	Fica Taxes	4,781	4,691	4,431	1,875	2,261	4,136	5,124		4,539	(585)	
737300 413020	Employee Medical Ins	12,174	11,393	10,837	6,309	7,608	13,917	8,378		9,072	694	
737300 413030	Employee Life Ins	267	272	246	112	135	247	301		256	(45)	
737300 413040	State Retirement & 401 K	7,907	8,195	7,338	3,179	3,834	7,013	9,270		7,750	(1,520)	
737300 425300	Vehicle Allowance	2,839	1,800	1,450	0	0	0	1,496		1,496	0	
737300 491640	WorkersCompPremiumCharge-ISF	1,001	1,007	930	402	485	888	1,023		864	(159)	
<b>TOTAL PERSONNEL SERVICES</b>		<b>90,512</b>	<b>88,832</b>	<b>83,483</b>	<b>37,547</b>	<b>45,283</b>	<b>82,830</b>	<b>91,070</b>	<b>0</b>	<b>81,815</b>	<b>(9,255)</b>	
<b>OPERATIONS &amp; MAINTENANCE</b>												
737300 422000	Public Notices	69	40	117	0	500	500	500		500	0	
737300 423000	Travel & Training	50	0	0	0	0	0	0		0	0	
737300 424000	Office Supplies	10	0	115	3	497	500	500		500	0	
737300 426100	Special Projects	188,767	177,195	1,762,183	2,342,937		2,342,937	3,265,000		250,000	(3,015,000)	
737300 427000	Utilities	3,761	2,916	2,583	689	111	800	800		800	0	
737300 431000	Profess & Tech Services	4,671	15,509	3,372	6,332	8,669	15,000	15,000		15,000	0	
737300 431040	Bank & Investment Account Fees	3,084	3,652	4,085	1,083	1,917	3,000	3,000		3,000	0	
737300 431100	Legal And Auditing Fees	958	1,576	1,450	2,016	0	2,016	2,016		2,000	(16)	
737300 451100	Insurance & Surety Bonds	1,083	919	924	875	125	1,000	1,000		1,100	100	
737300 455050	Btfl Subconservancy Fees	1,442	1,959	1,959	855	1,145	2,000	2,000		2,000	0	
737300 461000	Miscellaneous Expense	0	0	0	40	0	40	0		0	0	
737300 462230	Public Relations Materials	1,811	0	1,353	0	0	0	0		0	0	
737300 491150	Admin Services Reimbursement	4,126	5,216	5,487	2,819	2,819	5,637	5,637		5,674	37	
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>209,831</b>	<b>208,982</b>	<b>1,783,628</b>	<b>2,357,648</b>	<b>15,782</b>	<b>2,373,430</b>	<b>3,295,453</b>	<b>0</b>	<b>280,574</b>	<b>(3,014,879)</b>	

# RDA Operating Budget (continued)

REDEVELOPMENT AGENCY (OPERATING FUND)												
Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change	
<b>REDEVELOPMENT AGENCY - CAPITAL PROJECTS</b>												
737300 471100	Land	302,792	0	0	0	0	0	1,000,000		1,000,000	0	
737300 472100	Buildings	0	0	0	0	0	0	0		0	0	
737300 473100	Improvements Other Than Buildings	0	0	0	0	0	0	0		875,000	875,000	
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>302,792</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>1,875,000</b>	<b>875,000</b>	
<b>EXCESS (DEFICIENCY OF REVENUES OVER EXPENDITURES BEFORE TRANSFERS)</b>		<b>541,093</b>	<b>844,138</b>	<b>(566,693)</b>	<b>(1,950,462)</b>	<b>711,443</b>	<b>(1,239,019)</b>	<b>(3,326,515)</b>	<b>0</b>	<b>(986,772)</b>	<b>2,339,743</b>	
<b>TRANSFERS IN (OUT):</b>												
Use of (Addition to) Fund Balance		0	0	0	0	0	0	0		986,772	986,772	
<b>TOTAL TRANSFERS IN (OUT)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>986,772</b>	<b>986,772</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>541,093</b>	<b>844,138</b>	<b>(566,693)</b>	<b>(1,950,462)</b>	<b>711,443</b>	<b>(1,239,019)</b>	<b>(3,326,515)</b>	<b>0</b>	<b>0</b>	<b>3,326,515</b>	

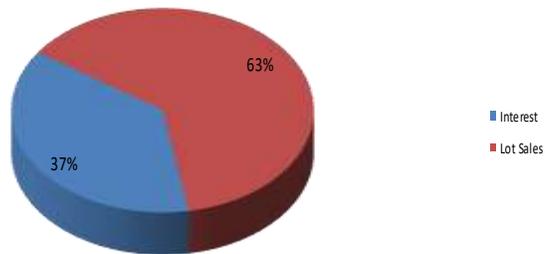
# Cemetery Perpetual Care Fund

## OVERVIEW

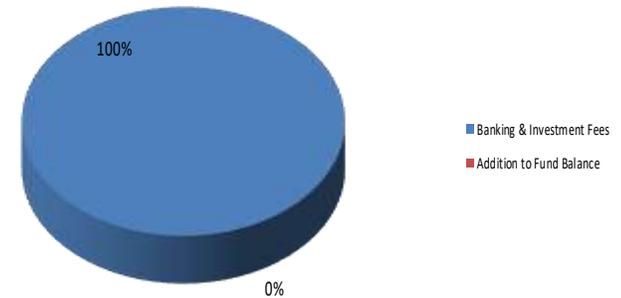
The Cemetery Perpetual Care Fund accounts for specific resources that are committed in use for the general care and maintenance of the City's cemetery by City policy. This fund receives its revenue through a fixed dollar amount of the sale of each cemetery lot. It is anticipated that this fund will accumulate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

# Cemetery Perpetual Care Budget Graphs

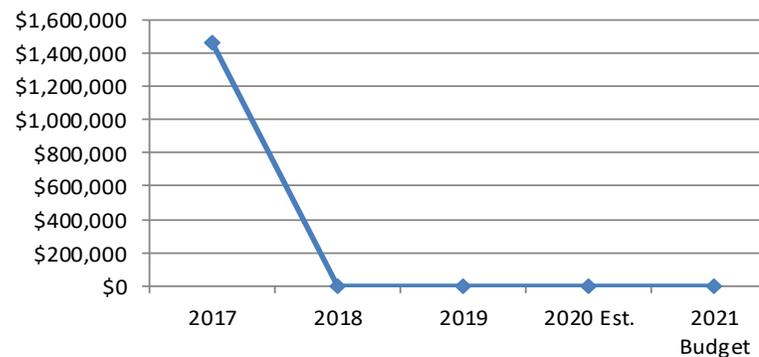
**FY 2020-2021 Cemetery Perpetual Care Revenues**



**FY 2020-2021 Cemetery Perpetual Care Expenses**



**Budget History (Less Capital)**



# Cemetery Perpetual Care Budget

CEMETERY PERPETUAL CARE												
Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change	
<b>REVENUES</b>												
746010 361000	Interest & Investment Earnings	6,724	35,255	47,855	22,826	21,000	43,826	35,000		37,000	2,000	
746010 361200	InvestmntUnrealized(Gain)/Loss	(1,359)	(16,607)	15,289	0	1,000	1,000	0		0	0	
747050 348100	Sale Of Cemetery Lots	43,380	84,260	61,995	35,300	34,545	69,845	60,000		62,000	2,000	
748010 381000	Trnsfr From Other Funds	0	1,458,000	0	0	0	0	0		0	0	
	Use of (Addition to) Fund Balance						0	0		(97,610)	(97,610)	
<b>TOTAL REVENUE</b>		48,745	1,560,908	125,140	58,126	56,545	114,671	95,000	0	1,390	(93,610)	
<b>EXPENDITURES</b>												
747400 431040	Bank & Investment Account Fees	464	1,178	1,301	543	570	1,113	1,500		1,350	(150)	
747400 431100	Legal And Auditing Fees	0	0	0	36	0	36	0		40	40	
747400 491450	Trnsfr To Captl Imprvmnts	1,458,000	0	0	0	0	0	0		0	0	
<b>TOTAL EXPENDITURES</b>		1,458,464	1,178	1,301	579	570	1,149	1,500	0	1,390	(110)	
<b>EXCESS (DEFICIENCY) OF</b>												
<b>REVENUES OVER EXPENDITURES</b>		(1,409,719)	1,559,730	123,839	57,547	55,975	113,522	93,500	0	0	(93,500)	

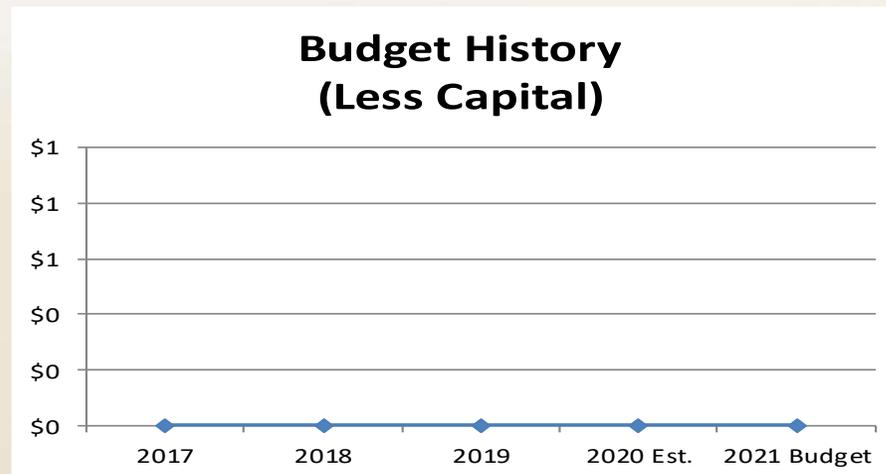
# Landfill Closure Fund

## OVERVIEW

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

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

## BUDGET GRAPH



# Landfill Closure Budget

Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>LANDFILL CLOSURE</b>											
<b>REVENUES</b>											
786010 361000	Interest & Investment Earnings	9,485	15,195	23,875	11,276	10,200	21,476	18,000		20,000	2,000
	Use of (Addition to) Fund Balance						0	0		(20,000)	(20,000)
<b>TOTAL REVENUE</b>		9,485	15,195	23,875	11,276	10,200	21,476	18,000	0	0	(18,000)
<b>EXPENDITURES</b>											
<b>TOTAL EXPENDITURES</b>		0	0	0	0	0	0	0	0	0	0
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>											
		9,485	15,195	23,875	11,276	10,200	21,476	18,000	0	0	(18,000)

City of Bountiful, Utah  
Operating & Capital Budget  
Fiscal Year 2020-2021

## Enterprise Funds:

- Recycling Fund
- Storm Water Fund
- Water Fund
- Light & Power Fund
- Golf Fund
- Landfill Fund
- Sanitation Fund
- Cemetery Fund



# Recycling Fund

## OVERVIEW

Curbside recycling has been in place since 2008. Ace Disposal has a contract with the City for the collection and delivery of recyclables to Rocky Mountain Recycling. Bountiful City bills residents for recycling services and takes requests for delivery or removal of recycling cans and passes these requests on to Ace Disposal for action. Due to the downturn in the recycling market it has become necessary to contract with Rocky Mountain Recycling separately for the processing of recyclables. Funds from the Landfill will be used to cover the processing costs from Rocky Mountain Recycling until the market recovers. The current recycling charge to the City per can is \$2.79 which has increased from \$2.72 last year. The amount charged to residents will remain at \$2.75 per can.

## GOALS & PROJECTS

The goal of the Recycling Program is to continue with residential curbside recycling in a cost efficient manner for City residents.

## LINE-ITEM HIGHLIGHTS

Acct# 487000 - 377220 Recycling Charges  
Increase of \$3,000 due to changes in service volume.

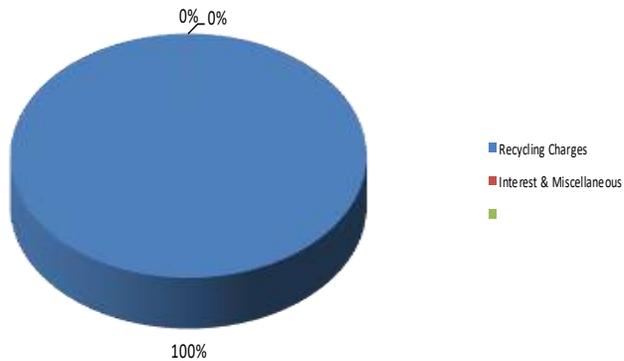
Acct# 484800 - 431550 Recycling Collection Service  
Decreased \$2,000 from the forecasted amount as we have a full year of the processing charges from Rocky Mountain Recycling. Ace Disposal collection and delivery to Rocky Mountain Recycling for processing charges has increased from \$2.72 charge per can to \$2.79 per can. This increase took place in December 2019.

Acct# 484800 - 491150 Transfer to Administrative Services  
Increased \$2,473 to reimburse the City for the cost of the services it provides to the Recycling Enterprise Fund.

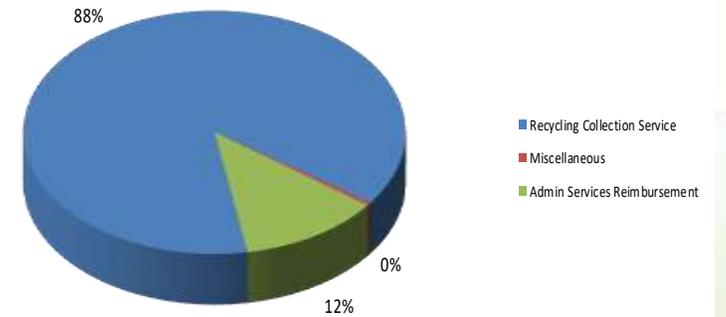
Acct# 488010 - 381000 Transfer From Other Funds  
The \$238,056 transfer from the Landfill Funds is to cover the costs of the Recycling Processing Services.

# Recycling Budget Graphs

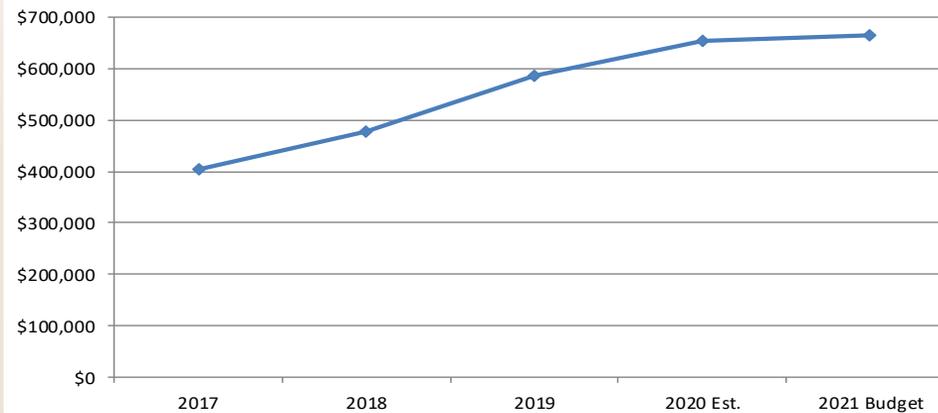
**FY 2020-2021 Recycling Revenues**



**FY 2020-2021 Recycling Expenses**



**Budget History  
(Less Capital)**



# Recycling Budget

1 RECYCLING												
			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar
2 Account Number Account Description			2017	2018	2019	Actual	Estimate	2020 Est.	2020 Budget	Fiscal Year	2021 Budget	Change
3			4	5	6	7	8	9	10	11	12	13
4												
5 OPERATING REVENUES												
6	487000	377220	Recycling Charges	418,480	420,356	435,607	174,777	247,223	422,000	422,000	425,000	3,000
7	TOTAL RECYCLING REVENUE		418,480	420,356	435,607	174,777	247,223	422,000	422,000	0	425,000	3,000
8												
9 OPERATING EXPENSES												
10 OPERATIONS & MAINTENANCE												
11	484800	431040	Bank & Investment Account Fees	68	79	14	0	0	0	70	70	0
12	484800	431050	Credit Card Merchant Fees	1,543	1,485	1,485	772	1,228	2,000	2,000	2,000	0
13	484800	431100	Legal And Auditing Fees	173	193	169	180	0	180	180	278	98
14	484800	431550	Recycling Collectn Service	385,792	398,795	506,370	234,334	340,666	575,000	583,000	581,000	(2,000)
15	484800	452300	Uncollectible Accounts	455	690	1,294	328	172	500	500	500	0
16	484800	491150	Admin Services Reimbursement	15,217	74,905	77,293	38,468	38,467	76,935	76,935	79,408	2,473
17	TOTAL OPERATIONS & MAINTENANCE		403,248	476,147	586,625	274,082	380,533	654,615	662,685	0	663,256	571
18												
19	TOTAL OPERATING EXPENSES		403,248	476,147	586,625	274,082	380,533	654,615	662,685	0	663,256	571
20												
21	EARNINGS (LOSS) FROM OPERATIONS		15,232	(55,791)	(151,018)	(99,305)	(133,310)	(232,615)	(240,685)	0	(238,256)	2,429
22												
23 NON-OPERATING REVENUES (EXPENSES):												
24	487000	369020	Income From Uncoll Accts	205	261	234	72	128	200	200	200	0
25	486010	361000	Interest & Investment Earnings	1,559	2,185	320	(25)	0	(25)	0	0	0
26	486010	361200	InvestmntUnrealized(Gain)/Loss	(474)	(985)	139	0	0	0	0	0	0
27	NON-OPERATING REVENUES - NET		1,289	1,461	693	48	128	176	200	0	200	0
28												
29	EARNINGS (LOSS) BEFORE TRANSFERS		16,521	(54,330)	(150,325)	(99,257)	(133,182)	(232,439)	(240,485)	0	(238,056)	2,429
30												
31	TOTAL RECYCLING EXPENSES		403,248	476,147	586,625	274,082	380,533	654,615	662,685	0	663,256	571
32												
33	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		16,521	(54,330)	(150,325)	(99,257)	(133,182)	(232,439)	(240,485)	0	(238,056)	2,429
34												
35 OPERATING TRANSFERS IN (OUT):												
36	488010	381000	Transfer From Other Funds	0	0	89,384	120,184	120,184	240,368	240,485	238,056	(2,429)
37	TOTAL OPERATING TRANSFERS IN (OUT)		0	0	89,384	120,184	120,184	240,368	240,485	0	238,056	(2,429)
38												
39	NET EARNINGS (LOSS)		16,521	(54,330)	(60,941)	20,927	(12,998)	7,929	0	0	0	0

# Storm Water Fund

## OVERVIEW

The Storm Water Department has the responsibility to inspect, clean and monitor the City's streets and storm water systems to comply with the Storm Water Phase II Control Measures. Staff will educate and provide quality service to the community. The Storm Water utility requires a split of personnel and equipment with the Streets and Engineering Departments to accomplish the storm drain projects and repairs. The Department goal is to improve storm water quality.

## GOALS & PROJECTS

200 East - 300 South to 100 South

400 South - 100 East to 200 East

Oakridge Cir. - 100 East to 3600 South to 100 West

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

## LINE-ITEM HIGHLIGHTS

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

Increased \$103,165 in these accounts is from new connections to the Storm Drain System and a \$0.50 ERU rate increase.

Acct# 494900 - 411000 to 491640 Personnel Services

Increased \$12,198 in these accounts is for employee merit increases, and the increased cost of health insurance.

Acct# 494900 - 491150 Transfer To Administrative Services

Increased \$798 to reimburse the City for the cost of the services it provides to the Storm Water Department Enterprise Fund.

# Storm Water Fund (continued)

## **LINE-ITEM HIGHLIGHTS (CONTINUED)**

Acct# 496000 - 369000 Sundry Revenues

Increased \$5,800 to show revenue for sweeping and storm drain maintenance for South Davis Rec Center.

Acct# 498020 - 387120 Impact Fees

Decreased \$13,700 for the Stone Creek Estates Subdivision Phase 4.

Acct# 494900 - 473106 Storm Drain Construction

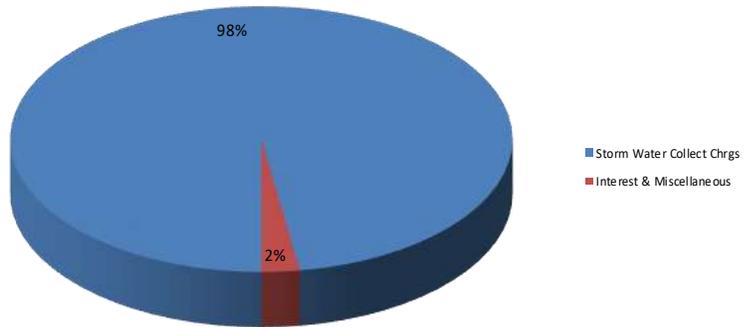
Increased \$30,000 for below surface storm water structures, outlets and inlets. This includes storm drain upgrades for 200 East - 300 South to 100 South \$145,000. Oakridge Cir - 100 East to 3600 South to 100 West redirect line \$250,000. 400 South - 100 East to 200 East extend line \$115,000.

Acct# 494900 - 474600 Vehicles

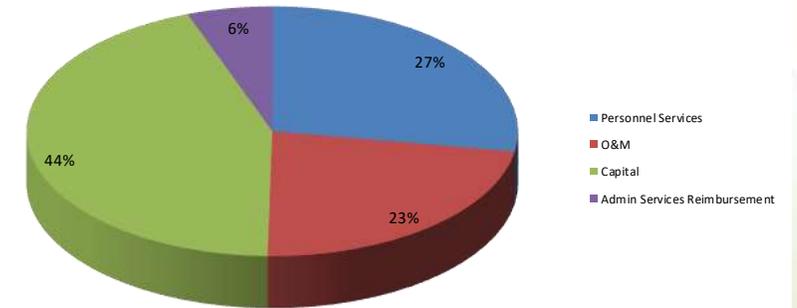
Increased \$193,000 in the vehicle account is for the purchase of a new Vacuum Sweeper Truck \$306,000. This is part of our scheduled equipment replacement program.

# Storm Water Budget Graphs

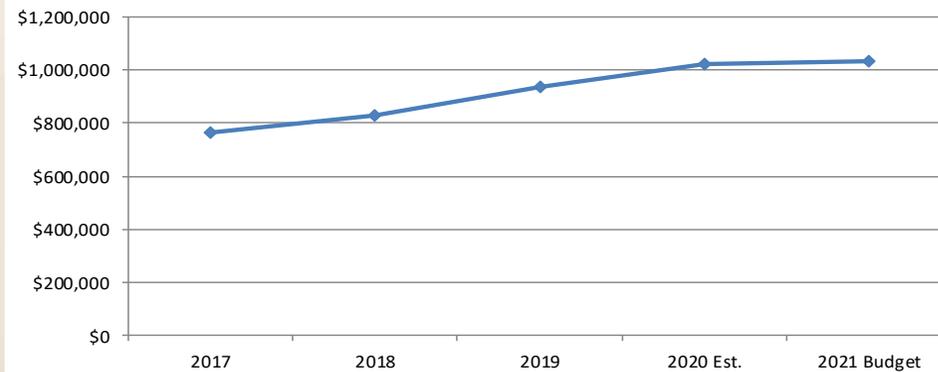
FY 2020-2021 Storm Water Revenues



FY 2020-2021 Storm Water Expenses



Budget History  
(Less Capital)



# Storm Water Budget

Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>STORM WATER</b>											
<b>OPERATING REVENUES</b>											
497000 322100	Building Permits	4,050	6,050	2,050	0	3,000	3,000	3,000		3,000	0
497000 369020	Income From Uncoll Accts	409	523	468	145	155	300	300		300	0
497000 373500	Storm Water Collect Chrgs	1,376,690	1,606,459	1,643,839	696,923	958,077	1,655,000	1,655,000		1,758,165	103,165
<b>TOTAL STORM WATER REVENUE</b>		<b>1,381,149</b>	<b>1,613,032</b>	<b>1,646,357</b>	<b>697,068</b>	<b>961,232</b>	<b>1,658,300</b>	<b>1,658,300</b>	<b>0</b>	<b>1,761,465</b>	<b>103,165</b>
<b>OPERATING EXPENSES</b>											
<b>PERSONNEL SERVICES</b>											
494900 411000	Salaries - Perm Employees	257,753	287,785	295,349	142,754	162,531	305,285	305,285		311,062	5,777
494900 412000	Salaries-Temp & Part-Time	11,524	9,788	14,728	10,768	9,232	20,000	20,000		20,000	0
494900 413010	Fica Taxes	19,683	21,755	22,793	11,277	13,412	24,689	24,689		25,361	672
494900 413020	Employee Medical Ins	57,502	63,180	70,040	32,304	46,949	79,253	79,253		83,645	4,392
494900 413030	Employee Life Ins	1,544	1,749	1,784	834	1,189	2,023	2,023		2,056	33
494900 413040	State Retirement & 401 K	56,271	44,734	65,180	26,283	31,553	57,836	57,836		58,938	1,102
494900 413100	Retired Employee Benefits	(68)	(313)	(406)	0	313	313	313		313	(0)
494900 425300	Vehicle Allowance	450	450	468	206	243	449	449		449	0
494900 462180	Accrued Comp Time Exp	1,285	(340)	(158)	0	0	0	0		0	0
494900 462190	Accrued Sick Leave Exp	(865)	57	666	0	0	0	0		0	0
494900 462200	Accrued Vacation Expense	2,364	(4,411)	296	0	0	0	0		0	0
494900 491640	WorkersCompPremiumCharge-ISF	7,192	8,111	8,498	4,241	4,580	8,821	8,821		9,043	222
<b>TOTAL PERSONNEL SERVICES</b>		<b>414,635</b>	<b>432,545</b>	<b>479,239</b>	<b>228,667</b>	<b>270,002</b>	<b>498,669</b>	<b>498,669</b>	<b>0</b>	<b>510,867</b>	<b>12,198</b>
<b>OPERATIONS &amp; MAINTENANCE</b>											
494900 421000	Books Subscr & Mmbrshp	0	0	0	956	0	956	100		100	0
494900 422000	Public Notices	9,442	8,262	9,872	10,785	1,865	12,650	12,650		12,650	0
494900 423000	Travel & Training	4,585	336	1,549	432	2,568	3,000	3,000		3,000	0
494900 424000	Office Supplies	328	31	62	21	479	500	500		500	0
494900 425000	Equip Supplies & Maint	43,392	64,217	82,693	28,406	41,994	70,400	70,400		70,400	0
494900 426000	Bldg & Grnd Suppl & Maint	4,113	1,068	588	588	412	1,000	1,000		1,000	0
494900 428000	Telephone Expense	2,569	2,507	2,386	1,045	1,555	2,600	2,600		2,600	0
494900 431040	Bank & Investment Account Fees	1,165	1,409	1,639	651	669	1,320	1,320		1,320	0
494900 431000	Profess & Tech Services	173	58	175	0	0	0	0		0	0
494900 431050	Credit Card Merchant Fees	3,086	4,313	4,581	2,382	2,340	4,722	4,722		4,722	0
494900 431100	Legal And Auditing Fees	573	635	641	682	0	682	682		715	33
494900 431400	Landfill Fees	12	216	705	195	305	500	500		500	0
494900 441200	Road Matl Patch/ Class C	2,090	19,863	10,477	3,628	16,372	20,000	20,000		20,000	0
494900 441250	Storm Drain Maintenance	117,144	70,410	127,952	60,305	114,695	175,000	175,000		175,000	0
494900 441260	Wtrway Replcmnt-Concrete Rpr	29,165	13,878	0	12,153	27,847	40,000	40,000		40,000	0
494900 448000	Operating Supplies	11,961	6,695	4,010	1,878	1,622	3,500	3,500		3,500	0
494900 451100	Insurance & Surety Bonds	5,603	6,044	7,331	7,351	0	7,351	6,467		7,350	883
494900 452300	Uncollectible Accounts	1,470	1,514	2,510	877	623	1,500	1,500		1,500	0
494900 453600	Loss-Deleted Fixed Assets	0	681	340	0	0	0	0		0	0
494900 461000	Miscellaneous Expense	375	136	128	30	170	200	200		200	0
494900 462400	Contract Equipment	55,184	74,993	74,978	3,995	71,005	75,000	75,000		75,000	0
494900 491150	Admin Services Reimbursement	57,191	116,774	124,970	51,541	51,541	103,082	103,082		103,880	798
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>349,623</b>	<b>394,041</b>	<b>457,587</b>	<b>187,902</b>	<b>336,062</b>	<b>523,964</b>	<b>522,223</b>	<b>0</b>	<b>523,937</b>	<b>1,714</b>

# Storm Water Budget (continued)

Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>STORM WATER</b>											
<b>TOTAL OPERATING EXPENSES</b>		764,258	826,586	936,826	416,569	606,064	1,022,633	1,020,892	0	1,034,804	13,912
<b>EARNINGS (LOSS) FROM OPERATIONS</b>		616,891	786,446	709,531	280,499	355,168	635,667	637,408	0	726,661	89,253
<b>NON-OPERATING REVENUES (EXPENSES)</b>											
496020 364000	Gain on Fixed Asset Sales	0	0	0	1,500	0	1,500	0		0	0
496000 369000	Sundry Revenues	1,902	3,715	5,800	1,933	3,867	5,800	0		5,800	5,800
496010 361000	Interest & Investment Earnings	25,754	40,138	61,056	26,781	3,219	30,000	30,000		30,000	0
496010 361200	InvestmntUnrealized(Gain)/Loss	(7,807)	(21,080)	20,897	0	0	0	0		0	0
498020 387120	Impact Fees	1,877	19,662	24,263	2,148	16,552	18,700	18,700		5,000	(13,700)
498030 387130	Contr-in Aid - Storm Drains	104,589	21,048	61,228	0	0	0	0		0	0
494900 453100	Interest Expense	(37)	(211)	(1,858)	(1,064)	0	(1,064)	0		0	0
<b>NON-OPERATING REVENUES - NET</b>		126,278	63,272	171,386	31,298	23,638	54,936	48,700	0	40,800	(7,900)
<b>EARNINGS (LOSS) BEFORE CAPITAL &amp; TRANSFERS</b>		743,169	849,718	880,917	311,797	378,806	690,603	686,108	0	767,461	81,353
<b>STORM WATER - CAPITAL PROJECTS</b>											
494900 473106	Storm Drain Construction	188,843	189,436	467,714	497,619	(14,179)	483,440	480,000		510,000	30,000
494900 474600	Vehicles	233,120	125,834	63,546	120,327	0	120,327	113,000		306,000	193,000
<b>TOTAL CAPITAL EXPENSES</b>		421,963	315,270	531,260	617,946	(14,179)	603,767	593,000	0	816,000	223,000
<i>Not included in "Earnings (Loss)" when depreciation included.</i>											
<b>Accrual Accounting Adjustments</b>											
494900 454800	Depreciation Expense	296,924	320,544	339,475	0	0	0	N/A	N/A	N/A	N/A
494900 496000	Fixed Assets Adjustments	(475,841)	(366,065)	(637,477)	(52,327)	0	(52,327)	N/A	N/A	N/A	N/A
<b>Total Accrual Accounting Adjustments</b>		(178,917)	(45,521)	(298,003)	(52,327)	0	(52,327)	0	0	0	0
<b>TOTAL STORM WATER EXPENSES</b>		1,007,304	1,096,335	1,170,083	982,188	591,885	1,574,073	1,613,892	0	1,850,804	236,912
<b>EARNINGS (LOSS) BEFORE OPERATING TRANSFERS</b>		500,123	579,969	647,660	(253,822)	392,985	139,163	93,108	0	(48,539)	(141,647)
<b>OPERATING TRANSFERS IN (OUT):</b>											
Use of (Addition to) Net Position							0	0	0	48,539	
<b>TOTAL OPERATING TRANSFERS IN (OUT)</b>		0	0	0	0	0	0	0	0	48,539	48,539
<b>NET EARNINGS (LOSS)</b>		500,123	579,969	647,660	(253,822)	392,985	139,163	93,108	0	0	(93,108)

# Storm Water Organizational Chart



# Water Fund

## OVERVIEW

The mission of the Bountiful Water Department is to provide the customers of Bountiful City with reliable, safe and high quality drinking water at the most economical price possible. Culinary water service is provided to 10,989 homes and businesses and all applicable records are maintained. Department staff members perform the necessary sampling and reporting to comply with all EPA, State and local Health Department regulations. Staff members update and reserve water rights, maintain and operate 8 wells, 13 booster stations (38 pumps and motors), 15 reservoirs and 1 water treatment plant. Replacement of main lines, service lines and other water system components are also accomplished by Department staff members along with repair of main line and service line leaks. The Department operates and maintains 266 pressure regulating valves (PRVs), 1635 fire hydrants, 4,625 valves and 177 miles of main line and 10,989 service lines. Staff members operate and maintain an automated meter reading system and meters for customer sites. In-service training is extensive given the critical nature of this public health business. All employees are State certified in water distribution level IV and water treatment level IV.

## GOALS & PROJECTS

- Plan for and construct new water sources and physical facilities to meet anticipated demand.
- Perform analysis on all sources yearly to determine if the system is operating at peak efficiency and assess current needs for source upgrades and/or the need for additional source(s).
- Assess the need and upgrade transmission lines to help move water to areas with higher demands.
- Provide prompt and courteous customer service.
- Establish and maintain a rate structure which defrays costs, including those of future replacement and equitably distributes the costs to customers.
- Review plans for, and inspect construction of additions for the water distribution system. Participate in system replacement with in-house staff when possible.
- Replace worn out and inadequate system components as required to maintain optimum service. Update a 10-year replacement plan yearly.
- Provide timely information to system customers and the general public concerning drinking water issues and educational matters.

### Water Main Replacement

We are continually replacing water mains and services, as outlined to the City Council a few years ago. System replacement has been based on factors which include water quality issues, leak history, pipe size/volume, electrolysis and easements.

### New Buildings

A new pump station is being constructed for the new reservoir on 1385 East 400 North. (\$362,000) it should be in service by July 2020.

# Water Fund (continued)

## GOALS & PROJECTS

### Current and Completed Projects for 2019-2020

1. Built a new Pump Station at 950 East 250 North.
2. We received State approval for our new Source Protection Plan.
3. Our new Ultra Filtration Water Treatment Plant in Mueller Park was put in service.
4. Upgraded pump controls at our 3100 South 400 East Booster Station.
5. Upgraded pump controls at the Cumorah pump station 4757 South Summerwood Drive.
6. Rebuilt 18 pressure reducing stations.
7. Serviced 98 pressure reducing valves.
8. New main water line on 50 West from Wicker Lane to cemetery property and on 2050 South from 50 West to Cemetery property 933 feet of pipe 19 services and 2 Fire hydrants.
9. Cove Lane from Maple Hills Drive to 2853 South. 350 feet of pipe 4 services.
10. Main Line work for Bountiful Town Square 190 feet of pipe 2 services and 2 fire hydrants.
11. Main line work for St Olaf's 100 feet of pipe 1 fire hydrant.
12. Main line work for Bountiful Elementary 140 feet of pipe and 1 fire hydrant.
13. Replaced 800 North from 100 East to 300 East 970 feet of pipe 21 services and 2 fire hydrants.
14. Replaced 200 South from 100 East to 200 East 680 feet of pipe with 10 services and 1 fire hydrant.
15. Main line work for new condos 250 West 1000 North 1,146 feet of pipe with 15 services and 3 fire hydrants.
16. 325 South from 285 West to 425 West, and on 285 West from 325 South to 500 South. 1,585 feet of pipe with 36 services and 4 fire hydrants.
17. Main line work for new condos 200 North 450 West. 486 feet of pipe with 11 services and 2 fire hydrants.
18. Contractor installed water lines in Stone Creek Estates 2,176 feet of pipe. (contracted)
19. Replace water main on 200 South from 200 East to 400 East. 1,200 feet of pipe with 13 services and 2 fire hydrants. (water crew)
20. Replace water Main on 1000 North from Viewmont High to 500 West. 2,680 feet of pipe with 35 services and 4 fire hydrants. (contracted)
21. Replace water main on Highland Oaks to enhance fire protection. 2,450 feet of pipe with 13 services and 2 fire hydrants. (contracted)
22. Replace water main on 400 West from 1000 North to 1350 North and 1350 North from 400 West to 200 West. 2,400 feet of pipe with 58 services and 6 fire hydrants (contracted)

# Water Fund (continued)

## **GOALS & PROJECTS (CONTINUED)**

### **Current and Completed Projects for 2019-2020 (continued)**

23. Replace water main on 100 North from Main Street to 400 East. 2,400 feet of pipe with 32 services and 4 fire hydrants (contracted)

To be done by June 30, 2020

**Total main line installed 19,920 feet with 108 service lines replaced and 26 fire hydrants replaced.**

### **Pipe Projects for 2020–2021**

1. Replace water main on 350 West from 325 South to 500 South. 630 feet of pipe with 9 services and 1 fire hydrant. (water crew)
2. Replace water main on 400 West from 1350 North to Pages Lane. 1,135 feet of pipe 22 services and 2 fire hydrants. (contracted)
3. Replace water main on 350 West from 1400 North to Pages Lane. 875 feet of pipe with 21 services and 2 fire hydrants. (contracted)
4. Replace Water main on 1450 North from 400 West to 350 West. 500 feet of pipe with 6 services and 1 fire hydrant. (contracted)
5. Replace water main on 50 West from 1500 South to 1800 South. 810 feet of pipe with 10 services and 1 fire hydrant. (water Crew)
6. Replace water main on Deborah Circle. 250 feet of pipe 8 services and 1 fire hydrant. (water crew)
7. Replace water main on 1400 South from Main Street to 400 East. 2,775 feet of pipe with 56 services and 5 fire hydrants. (water crew)
8. Replace water main on 1050 North from Main Street to 400 East and on 100 East from 1050 North to 1130 North. 2,640 feet of pipe with 36 services and 5 fire hydrants. (water crew)
9. Replace water main on Pages lane from 400 West to 200 West 1,300' of pipe with 14 services and 1 fire hydrant. (contracted)
10. Replace water main on 300 West from 1400 North to Pages lane including 1550 North Circle. 1,610 feet of pipe with 27 services and 4 fire hydrants. (contracted)
11. Replace water main on 1500 North from 300 West to 200 West. 670 feet of pipe with 9 services and 1 fire hydrant. (contracted)

**We will replace 13,195 total feet of pipe with 308 services and 34 fire hydrants in budget year 2021.**

# Water Fund (continued)

## Calendar Year 2019 Statistics

### Water Sampling

Bacteriological - 520

Investigative - 30

Fluoride - 123

Nitrates - 11

TTHM & HAA5 - 96

Chlorine Residual - 520

E-coli - 9

Pesticides - 1

Inorganics - 31

Lead and Copper - 64

### Service Line Related Calls

New Lines - 21    Service Line Kills - 4

Freeze Ups (ours) - 2

Leaks - 45

Main Line Valves Replaced - 6

Valves Cleaned and Exercised - 95

### Billing Issues

High Bill - 25

Low Bill - 2

Meters Tested - 10

### Main Line Related Calls

Leaks - 36

Hydrant Replacement/Repair - 21

### Water Quality Related

Water Quality - 65

Misc - 12

Flushing - 98

### Pressure Reducing Valves

PRVs checked and maintained - 157

Active PRVs replaced - 2

Pressure Related Calls - 51

### Metering

Meter Leaks - 65

AMRs Installed - 65

### Metering (continued)

AMRs Replaced - 980

Disconnect for Non Payment - 453

Meter Replacements - 54

Meter Valves Replaced - 6

Utility Work Orders - 2,285

Commercial Meters Replaced - 1

Manual Commercial Reads - 216

Backflow reports - 90

# Water Fund (continued)

## LINE-ITEM HIGHLIGHTS

The operations budget has a few increases this year. Personnel, Weber Basin O&M, education, certification and testing, system replacement costs, street opening expenses and equipment replacement tend to be the ones that increase each year. The Budget items that have changed significantly this year are listed here with explanation:

### Acct# 515100-411000 Salaries and Benefits Permanent Employees

Up \$3,811 – Includes 6 merit increases, as well as medical and other benefit increases. 4 of our employees take single coverage on the insurance. We also have one employee that is not insured through the City.

### Acct# 515100-415000 Employee Education Riem

Down \$1,900 Kraig and Kayson are still in school and Gerry, Kade and Bralynn will begin in the fall. All have turned in the application forms to HR.

### Acct# 515100-423000 Travel and Training

Up \$1,400 – Increased costs to obtain and keep certifications. With two more employees as of last year we will be sending one more employee for yearly training in St. George along with applicable certification fees as well.

### Acct# 515100-425000 Equipment Supplies and Maintenance

Up \$5,000 – We bought a new dump truck this year and we will keep and maintain our old one for use on capital pipe projects. We changed how we budget for capital projects in 2019-20 so this account may run over budget. The overage will be accounted for in 515100-473110 capital water mains as we use the equipment for capital projects as well as regular maintenance.

### 515100-426000 Building and Ground Maintenance

Up \$10,000 - Due to increase building maintenance as our 19 buildings we maintain age we will have some HVAC and overhead door costs for our Water Department building in the 2021 budget year. This HVAC work is a one-time cost.

### Acct# 515100-428000 Telephone and Radio

Up \$4,100 – This increase is due to the need to put two way radios in our front line trucks. All other costs in this line item remain the same. One-time cost.

# Water Fund (continued)

## **LINE-ITEM HIGHLIGHTS (continued)**

### Acct# 515100-431040 Bank and Investment Fees

Down \$500 – To more closely reflect actual costs.

### 515100-431400 Landfill Fees

Up \$1,000 - They are now charging us for everything we take down to the landfill.

### 515100-448400 Distribution System Repair and Maintenance

Down \$20,000 – The account may run over budget as we purchase material for capital pipe projects. The overage will be accounted for in account 515100-473110 capital water mains. The bottom line will not be affected.

### Acct# 515100-448650 Meters

Up \$15,000 – This line item is up so much because of the decision we made to upgrade our current meter reading system rather than replace it. This number may seem high for a few years but we removed \$1,200,000 over the next 8 years from our ten year capital plan when we decided it is more cost effective to upgrade our current reading system. About 50% of our automated meter reading system is now out of warranty which means we will be purchasing more radio units for meters on our own dime. We have also been buying some new Nicor Polymer meter lids to improve the reading efficiency as the cast iron lids interfere with the radio signal.

### Acct# 515100-461300 Street Opening Expense

Up \$20,000 - This is up because it includes street repairs for capital projects. This account was under estimated last year because of a new way we budget for capital projects. We now have a better feel for what the actual costs will be. The capital expenses will transfer from this expense account and shown as an asset as we turn in our work orders for capital projects. These costs are accounted for in account #515100-496010.

### Acct# 515100-461400 Purchase of Water

Up \$26,000 – Weber Basin projects the cost of purchased water to go up 11%. Also we included \$15,000 to purchase water from South Davis Water in case the Calder well project takes longer than expected.

# Water Fund (continued)

## **LINE-ITEM HIGHLIGHTS (continued)**

### 515100-491150 Administrative Services Reimbursement

Up \$3,248 - Increased to more closely reflect administrative and labor costs for duties performed by other departments on behalf of the Water Department.

### 515100-472130 Wells

We will re sleeve our large Calder well and do it over two budget years. It will be \$300,000 in this budget year and \$300,000 in the 2022 budget year.

### 515100-473110 Water Mains

Up \$30,900 – We plan on doing a little more pipe replacement than last year as the bid for the water line contract is very reasonable.

### 515100-474500 Machinery and Equipment

Up \$95,000 – We will continue to upgrade our SCADA system (\$150,000). We will also buy one mobile emergency generator (\$115,000). And we will replace 1 pump and 1 motor at the 3100 South Booster Station. (\$50,000). We will also buy a new MC Light mobile meter reading system as part of our reading system upgrade. (\$30,000)

### 515100-474600 Vehicles

We will replace one of our staff pickup trucks as scheduled in our 10 year capital plan. (\$36,000)

### 515100-482050 Treatment Plant Note

This narrative is informational only to make the reader aware of the fiscal year 2020 use of funds. During fiscal year 2020 the Water Fund will make principal payments of \$269,720 to the Landfill Fund as per the terms of the loan. These principal payments, while still a use of cash, are a reduction of the outstanding balance owing and therefore are a balance sheet transaction (i.e. reduction of liability and cash) that is not accounted for as an expense; therefore, there is no need to budget any expense for principal payments.

# Water Fund (continued)

## **LINE-ITEM HIGHLIGHTS (continued)**

### 515100-453100 Interest Expense

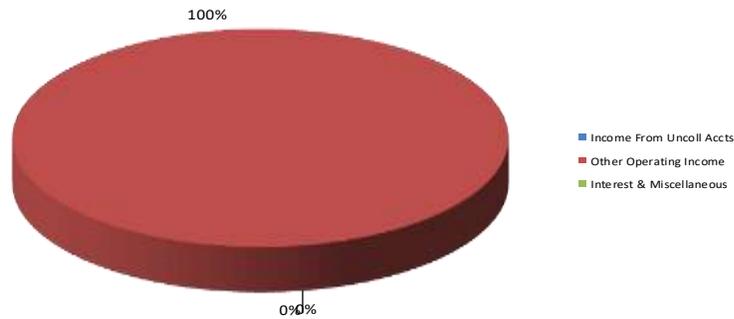
Down \$79,065 due to an approved forgiveness of the interfund loan between the Landfill Fund and Water Fund originally approved in 2018.

### Fees

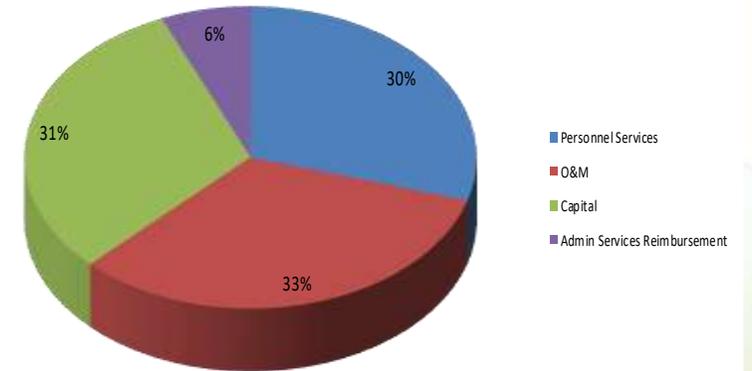
There are no fee change requests for the 2019-2020 fiscal year as noted in the fees and charges schedule.

# Water Budget Graphs

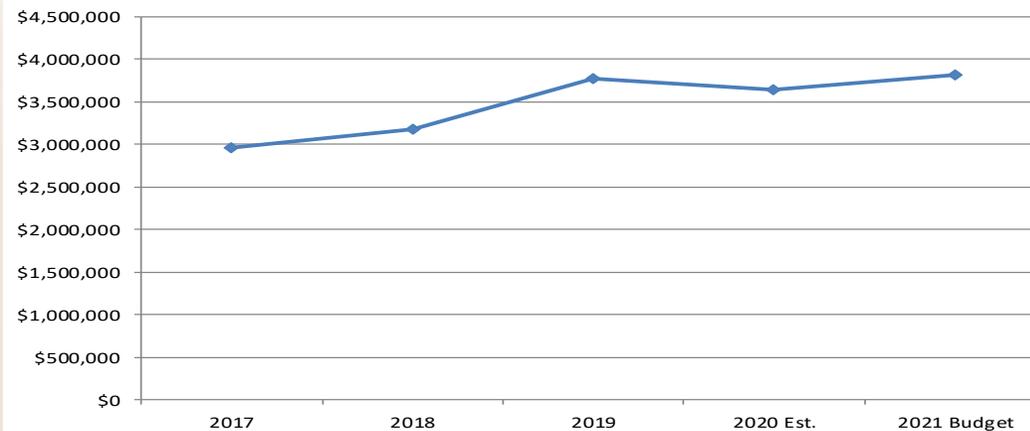
**FY 2020-2021 Water Revenues**



**FY 2020-2021 Water Expenses**



**Budget History  
(Less Capital)**



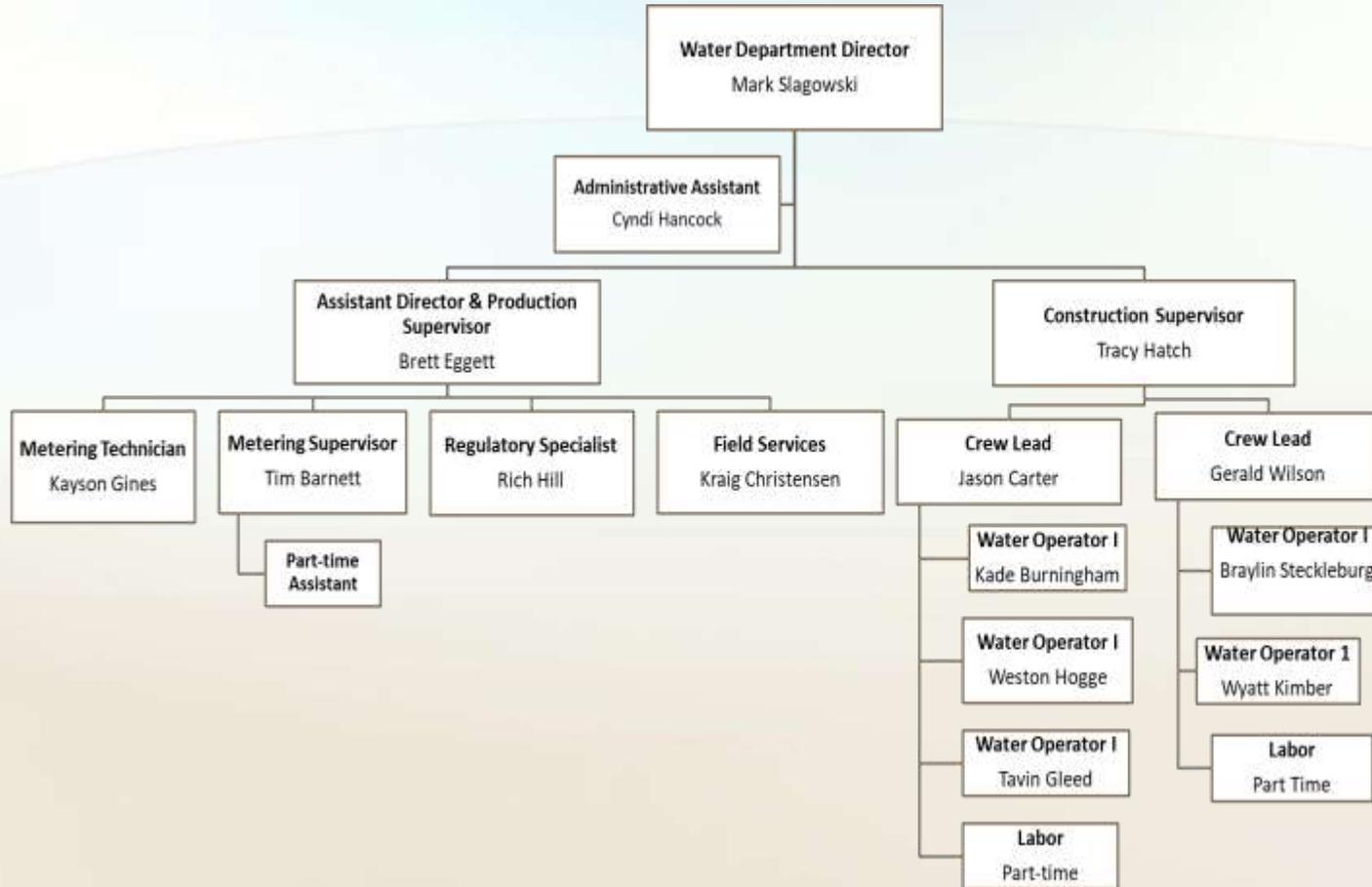
# Water Budget

WATER											
Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>OPERATING REVENUES</b>											
517000 369020	Income From UncoII Accts	1,023	1,306	1,170	362	300	662	1,000		1,000	0
517000 371110	Metered Water Sales	4,077,853	5,587,976	5,621,449	2,610,944	3,040,000	5,650,944	5,650,000		5,650,000	0
517010 372400	Connection Fees	24,579	28,058	23,770	21,266	20,000	41,266	60,000		60,000	0
<b>TOTAL OPERATING REVENUES</b>		<b>4,103,455</b>	<b>5,617,341</b>	<b>5,646,389</b>	<b>2,632,572</b>	<b>3,060,300</b>	<b>5,692,872</b>	<b>5,711,000</b>	<b>0</b>	<b>5,711,000</b>	<b>0</b>
<b>OPERATING EXPENSES</b>											
<b>PERSONNEL SERVICES</b>											
515100 411000	Salaries - Perm Employees	809,644	860,588	988,900	471,193	469,000	940,193	1,054,781		1,052,426	(2,355)
515100 412000	Salaries-Temp & Part-Time	55,537	52,812	33,926	20,520	19,000	39,520	40,000		40,000	0
515100 413010	Fica Taxes	66,456	67,039	75,493	36,381	36,380	72,761	83,751		83,571	(180)
515100 413020	Employee Medical Ins	167,777	174,928	204,328	90,799	90,000	180,799	228,135		234,987	6,852
515100 413030	Employee Life Ins	4,369	4,616	5,350	2,461	2,500	4,961	5,959		5,949	(10)
515100 413040	State Retirement & 401 K	161,732	128,997	193,840	86,370	86,000	172,370	201,147		200,698	(449)
515100 413100	Retired Employee Benefits	(432)	(1,982)	(3,177)	0	0	0	1,982		1,982	(0)
515100 462180	Accrued Comp Time Exp	1,397	(681)	42	0	0	0	0		0	0
515100 462190	Accrued Sick Leave Exp	(636)	2,597	3,131	0	0	0	0		0	0
515100 462200	Accrued Vacation Expense	2,142	4,056	12,569	0	0	0	0		0	0
515100 491640	WorkersCompPremiumCharge-ISF	17,243	17,475	19,707	9,496	9,496	18,992	21,020		20,973	(47)
<b>TOTAL PERSONNEL SERVICES</b>		<b>1,285,229</b>	<b>1,310,446</b>	<b>1,534,109</b>	<b>717,218</b>	<b>712,376</b>	<b>1,429,594</b>	<b>1,636,775</b>	<b>0</b>	<b>1,640,586</b>	<b>3,811</b>
<b>OPERATIONS &amp; MAINTENANCE</b>											
515100 415000	Employee Education Reimb	1,377	1,957	3,206	613	1,200	1,813	15,000		13,100	(1,900)
515100 421000	Books Subscr & Mmbrshp	4,015	7,806	5,746	4,410	1,500	5,910	6,400		7,250	850
515100 422000	Public Notices	0	25	0	0	200	200	1,200		1,200	0
515100 423000	Travel & Training	14,387	11,811	13,470	3,542	11,000	14,542	13,800		15,200	1,400
515100 424000	Office Supplies	310	681	554	240	200	440	1,000		1,000	0
515100 425000	Equip Supplies & Maint	11,137	49,417	93,094	63,830	60,000	123,830	90,000		95,000	5,000
515100 426000	Bldg & Grnd Suppl & Maint	15,659	29,893	30,756	33,683	20,000	53,683	28,550		38,550	10,000
515100 427000	Utilities	486,296	554,191	602,069	292,655	250,000	542,655	538,000		550,000	12,000
515100 428000	Telephone Expense	15,008	15,069	17,763	7,610	7,610	15,220	15,500		19,600	4,100
515100 429300	Computer Hardware	9,466	4,125	4,118	4,054	3,000	7,054	7,650		8,450	800
515100 431000	Profess & Tech Services	58,898	79,998	79,854	83,312	50,000	133,312	67,350		67,350	0
515100 431040	Bank & Investment Account Fees	2,394	2,069	2,221	854	1,746	2,600	2,600		2,100	(500)
515100 431050	Credit Card Merchant Fees	10,131	14,297	15,198	7,903	8,000	15,903	16,000		16,000	0
515100 431100	Legal And Auditing Fees	2,300	2,454	3,724	2,465	0	2,465	2,465		2,562	97
515100 431400	Landfill Fees	81	1,182	3,395	2,005	2,000	4,005	3,000		4,000	1,000
515100 448000	Operating Supplies	114,628	69,866	98,176	56,972	48,000	104,972	106,200		106,000	(200)
515100 448400	Dist System Repair & Maint	92,728	187,633	319,578	170,060	100,000	270,060	240,000		220,000	(20,000)
515100 448650	Meters	78,334	73,515	71,979	76,864	20,000	96,864	90,000		105,000	15,000
515100 451100	Insurance & Surety Bonds	21,812	23,477	24,292	29,010	0	29,010	25,000		30,000	5,000
515100 452300	Uncollectible Accounts	4,091	7,574	7,142	2,617	2,500	5,117	5,000		5,000	0
515100 453600	Loss-Deleted Fixed Assets	134,943	64,429	22,665	0	0	0	0		0	0
515100 461000	Miscellaneous Expense	4,984	1,122	2,283	459	500	959	3,100		3,100	0

# Water Budget (continued)

	Account Number		Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
1	<b>WATER</b>												
2													
3													
4													
5	515100	461300	Street Opening Expense	131,351	156,760	239,999	121,346	120,000	241,346	220,000		220,000	0
6	515100	461400	Purchase Of Water	168,555	176,790	230,968	92,005	92,005	184,010	220,000		240,000	20,000
7	515100	466000	Contingency	32,146	0	0	0	0	0	50,000		50,000	0
8	515100	491150	Admin Services Reimbursement	265,340	332,661	348,792	176,621	176,620	353,241	353,241		356,489	3,248
10	<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>			<b>1,680,371</b>	<b>1,868,802</b>	<b>2,241,042</b>	<b>1,233,129</b>	<b>976,081</b>	<b>2,209,210</b>	<b>2,121,056</b>	<b>0</b>	<b>2,176,951</b>	<b>55,895</b>
11													
12	<b>TOTAL OPERATING EXPENSES</b>			<b>2,965,600</b>	<b>3,179,248</b>	<b>3,775,151</b>	<b>1,950,347</b>	<b>1,688,457</b>	<b>3,638,804</b>	<b>3,757,831</b>	<b>0</b>	<b>3,817,537</b>	<b>59,706</b>
13													
14	<b>EARNINGS (LOSS) FROM OPERATIONS</b>			<b>1,137,855</b>	<b>2,438,093</b>	<b>1,871,238</b>	<b>682,225</b>	<b>1,371,843</b>	<b>2,054,068</b>	<b>1,953,169</b>	<b>0</b>	<b>1,893,463</b>	<b>(59,706)</b>
15													
16	<b>NON-OPERATING REVENUES (EXPENSES)</b>												
17	516000	369000	Sundry Revenues	299	7,137	810	(288)	300	12	2,000		1,000	(1,000)
18	516000	369300	Restitution - Misc	2,889	222	0	361	400	761	2,000		1,000	(1,000)
19	516010	361000	Interest & Investment Earnings	50,810	60,585	76,794	36,367	37,000	73,367	50,000		60,000	10,000
20	516010	361200	InvestmntUnrealized(Gain)/Loss	(13,161)	(42,178)	21,273	0	0	0	0		0	0
20	516020	364000	Gain on Fixed Asset Sales	0	21,452	30,000	0	20,000	20,000	20,000		210,000	190,000
21	518020	387120	Impact Fees	62,492	107,181	60,007	12,866	13,000	25,866	55,000		55,000	0
22	515100	453100	Interest Expense	0	0	0	0	0	(79,065)	0		0	79,065
23	515100	453110	Interest Expense-InterfundPybl	0	(4,440)	(86,488)	(40,326)	(40,326)	(80,652)	0		0	0
25	518030	387110	Cont Aid-Mains Ltrls Mtrs	220,432	202,425	296,153	23,588	100,000	123,588	275,000		200,000	(75,000)
26	<b>NON-OPERATING REVENUES - NET</b>			<b>323,761</b>	<b>352,384</b>	<b>398,547</b>	<b>32,569</b>	<b>130,374</b>	<b>162,943</b>	<b>324,935</b>	<b>0</b>	<b>527,000</b>	<b>202,065</b>
27													
28	<b>EARNINGS (LOSS) BEFORE CAPITAL &amp; TRANSFERS</b>			<b>1,461,616</b>	<b>2,790,477</b>	<b>2,269,785</b>	<b>714,794</b>	<b>1,502,217</b>	<b>2,217,011</b>	<b>2,278,104</b>	<b>0</b>	<b>2,420,463</b>	<b>142,359</b>
29													
30	<b>CAPITAL EXPENSES</b>												
31	515100	472100	Buildings	183,797	3,797,443	1,006,993	362,589	0	362,589	350,000		0	(350,000)
32	515100	472120	Reservoirs	0	945,918	155,555	0	0	0	0		200,000	200,000
33	515100	472130	Wells	154,580	0	63,436	0	70,000	70,000	90,000		300,000	210,000
34	515100	473110	Water Mains	1,108,459	615,642	697,641	210,689	1,022,000	1,232,689	1,237,000		1,267,900	30,900
35	515100	474500	Machinery & Equipment	282,698	107,039	100,892	0	200,000	200,000	250,000		345,000	95,000
36	515100	474600	Vehicles	91,967	33,258	234,410	133,700	0	133,700	155,000		36,000	(119,000)
37	<b>TOTAL CAPITAL EXPENSES</b>			<b>1,821,501</b>	<b>5,499,300</b>	<b>2,258,927</b>	<b>706,977</b>	<b>1,292,000</b>	<b>1,998,977</b>	<b>2,082,000</b>	<b>0</b>	<b>2,148,900</b>	<b>66,900</b>
38	<i>Not included in "Net Earnings (Loss) Before Transfers" when depreciation included</i>												
39													
40	<b>Accrual Accounting Adjustments</b>												
41	515100	454800	Depreciation Expense	871,694	915,087	1,032,832	0	0	0	0	N/A	N/A	N/A
42	515100	496000	Fixed Assets Adjustments	(1,784,293)	(5,466,246)	(2,221,951)	(133,700)	0	(133,700)	0	N/A	N/A	N/A
43	515100	496010	In-House Cap.Water Project Adj	0	(285,332)	(413,136)	0	0	0	(420,000)		(430,000)	N/A
44	515100	496100	Principal on Bond Adjustments	0	0	0	0	0	0	0	N/A	N/A	N/A
45	<b>Total Accrual Accounting Adjustments</b>			<b>(912,599)</b>	<b>(4,836,490)</b>	<b>(1,602,255)</b>	<b>(133,700)</b>	<b>0</b>	<b>(133,700)</b>	<b>(420,000)</b>	<b>0</b>	<b>(430,000)</b>	<b>(10,000)</b>
46													
47	<b>TOTAL WATER EXPENSES</b>			<b>3,874,502</b>	<b>3,842,058</b>	<b>4,431,823</b>	<b>2,523,624</b>	<b>2,980,457</b>	<b>5,504,081</b>	<b>5,419,831</b>	<b>0</b>	<b>5,536,437</b>	<b>116,606</b>
48													
49	<b>EARNINGS (LOSS) BEFORE TRANSFERS</b>			<b>552,714</b>	<b>2,127,667</b>	<b>1,613,113</b>	<b>141,517</b>	<b>210,217</b>	<b>351,734</b>	<b>616,104</b>	<b>0</b>	<b>701,563</b>	<b>85,459</b>
50													
51	<b>TRANSFERS IN (OUT)</b>												
52	518010	381000	Trnsfr From Other Funds	0	0	0	0	0	0	0	2,468,371	0	0
53	Use of (Addition to) Net Position			0	0	0	0	0	0	0	(2,468,371)	(701,563)	(701,563)
54	<b>TOTAL OPERATING TRANSFERS IN (OUT)</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(701,563)</b>	<b>(701,563)</b>
55													
56	<b>NET EARNINGS (LOSS)</b>			<b>552,714</b>	<b>2,127,667</b>	<b>1,613,113</b>	<b>141,517</b>	<b>210,217</b>	<b>351,734</b>	<b>616,104</b>	<b>0</b>	<b>0</b>	<b>(616,104)</b>

# Water Organizational Chart



# Light & Power Fund

## OVERVIEW

Bountiful City Light & Power (BCLP) provides electrical power to residential, commercial, and industrial customers in Bountiful, Utah. BCLP is an enterprise fund owned by the City of Bountiful (the City) which means it is operated similar to a business, where the expenses of providing electricity and related services to its customers are recovered primarily through revenues from those customers for the electricity and services they use.

BCLP was created when the City bought the existing Bountiful Light & Power Company, built a power plant, and produced its first electricity on May 22, 1935.

Currently, BCLP supplies power to approximately 17,100 total customers: 15,500 residential customers, 1,600 commercial customers, and one industrial customer.

Throughout the year, BCLP supplies electrical power from approximately 20 megawatts (MW, one million watts) to over 80 MW to its customers. The load varies from hour to hour and is affected by the time of day, the day of the week, the weather, and the season. The record one-hour system peak is 80.886 MW, set on July 1, 2013.

BCLP's largest source of revenue, electric metered sales (EMS, sales of electricity to its customers), changes daily and seasonally with customer usage: the highest peaks occur in the summer, lower peaks occur in the winter, and the lowest usage occurs in the fall and spring. Air conditioning is the reason for the summer peaks, and heating and lighting are the reason for the winter peaks.

Weather can have the largest single impact on BCLP's ability to stay within its budget:

- Average seasonal temperatures, and the resulting demand for electrical power, are essentially built into BCLP's budget.
- Mild seasonal temperatures and the resulting low demand for power can result in BCLP not meeting its budget as its fixed costs do not decline with a decrease in EMS.
- Extremes in seasonal temperatures (too hot and/or too cold) and the resulting high demand for power can have either:
  - o a positive impact on BCLP's budget if the cost of the extra power that BCLP must supply (from the market or its power plant) is lower than the price that power is sold for; or
  - o a negative impact if the cost of the extra power is higher than the price that power is sold for.

# Light & Power Fund (continued)

## OVERVIEW (CONTINUED)

Historically, BCLP has kept its rates lower than that of Rocky Mountain Power (RMP) and RMP's predecessors. Currently, BCLP's residential customers pay an average of 5.9% less than they would on RMP. However, BCLP customers that use less than 764 kilowatt hours (KWH) per month in October through April, or less than 634 KWH per month in May through September, would pay less on RMP.

BCLP's electrical system includes:

- Six substations in the City and two at its hydroelectric projects.
- 16 miles of 46,000 volt transmission lines in the City.
- 26 miles of transmission line to the City-owned Echo hydroelectric project.
- 87 miles of 7,200 volt overhead distribution system lines in the City.
- 120 miles of 7,200 volt underground distribution system lines in the City.

BCLP has the following long-term power resources:

- 16 to 26 MW from the Colorado River Storage Project (CRSP) generated by the Glenn Canyon Dam at Lake Powell. The current contract ends in 2057.
- 0 to 30 MW from the coal-fired Intermountain Power Project (IPP) near Delta, Utah. The current contract ends in 2027. In 2025, IPP will be repowered to a net 840 MW natural gas-fired plant and BCLP's contract will similarly be changed from 0 to 30 MW to 0 to approximately 13 MW and extended to 2044. The unused power can be laid off to Los Angeles, CA.
- 5 MW from the coal-fired San Juan Unit No. 4 power plant (San Juan) in New Mexico. This project is scheduled to be shut down in June 2022.

BCLP owns the following power resources:

- 32.3 MW (nameplate) from BCLP's natural-gas fired power plant.
- 4.5 MW from the Echo hydroelectric project.
- 1.8 MW from the PineView hydroelectric project.

BCLP also has the following power purchase resources which are contracted through September 2022:

- 6 MW scheduled for low load hours (LLH) all year at \$40.13 per megawatt hour (MWH).
- 11 MW scheduled for high load hours (HLH) all year at \$53.41 per MWH.
- 5 MW scheduled for HLH for December through January at \$53.41 per MWH.
- 10 MW scheduled for HLH for July through August at \$53.41 per MWH.

All these resources are priced below the IPP average of \$60.00 per MW.

# Light & Power Fund (continued)

## GOALS & PROJECTS

BCLP's most important goal is the safety of its employees, its customers, and anyone else that interacts with BCLP's electrical system.

In addition, BCLP continues to strive to:

- provide reliable electrical service;
- be a low cost provider; and
- provide good customer service.

BCLP must supply power to its customers regardless of the price it must pay to do so. Therefore, BCLP strives to buy and/or generate electricity at the most economical prices but it must also protect itself and its customers from excessive exposure to market price increases.

### Budget Summary

BCLP's budget for Fiscal Year 2020-2021 (FY 2021) includes:

- A proposed overall 2.0% increase to rates. This will include a \$2.00 increase to all monthly customer charges and the implementation of a two tier KWH rate system for Residential customer in order to correct existing inequalities between lower and higher KWH users.
- Proposed changes to two connection fees.
- \$9,350,000 to pay off its 2010 Bond on 01 November 2020. BCLP has no current plans to take on additional debt.

For FY 2021, BCLP has a balanced budget of \$42,210,748, revenues and expenses. This includes:

- \$28,342,893 Total Operating Revenues;
- \$ 4,709,444 Total Personnel Services;
- \$19,516,113 Total Operations & Maintenance Expenses;
- \$ (9,225,214) Non-Operating Revenues (Expenses) Net, (equal to \$475,620 revenues and \$(9,700,834) expenses);
- \$ 4,320,000 Total Capital Expenditures;
- \$ 1,212,235 Total Accrual Accounting Adjustments; and
- \$10,640,113 Operating Transfers In (Out) Net, (equal to \$13,392,235 transfers in and \$(2,752,122) transfers out).

# Light & Power Fund (continued)

## GOALS & PROJECTS (CONTINUED)

### Operating Expenses

BCLP's Total Operating Expenses for FY 2021 are budgeted at \$24,225,557, down (\$131,568) from Fiscal Year 2019-2020 (FY 2020). This includes its Personnel Services and Operations & Maintenance Expenses.

BCLP continues to place great emphasis on maintaining its transmission and distribution substations and systems, metering systems, street lighting system, and power plant. The budget includes the ongoing replacement of transformers, wire, poles, meters, street lights, etc., upgrading them when feasible, trimming of trees from the power system, and regular maintenance at the power plant.

### Capital Expenditures

BCLP's Total Capital Expenditures for FY 2021 are budgeted at \$4,320,000, down \$(386,000) from FY 2020. This includes:

- \$1,100,000 Office and Warehouse for a security wall, paving, and landscaping.
- \$ 200,000 Distribution System to begin an upgrade of the meter collection system.
- \$ 30,000 Distribution Street Lights for 10 new street lights on south Bountiful Blvd.
- \$ 450,000 M&E Vehicles for a new double bucket truck and a new tree trimming truck.
- \$1,500,000 Construction in Progress (CIP) 08 Distribution Substation to begin the upgrade of the North West substation.
- \$ 550,000 CIP 12 Distribution System to continue the upgrade of Feeder #575.
- \$ 200,000 CIP 13 Distribution System to upgrade Feeder #272.
- \$ 50,000 CIP 14 Distribution System to complete the Stone Creek (Keller) Property project.
- \$ 40,000 CIP 15 Distribution System to begin a new Feeder #373 East.
- \$ 200,000 CIP 20 Distribution System to begin study for a photovoltaic and possibly a battery system.

# Light & Power Fund (continued)

## LINE-ITEM HIGHLIGHTS

The following is a description of FY 2021 BCLP budget line items where the change from FY 2020 to FY 2021 is plus or minus \$10,000 or greater.

### OPERATING REVENUES

BCLP's Total Operating Revenues for FY 2021 are budgeted at \$28,342,893, up \$142,136 from FY 2020.

#### **Acct # 538030-372410 Contribution in Aid To Construction.**

\$250,000, down \$100,000 with fewer known projects.

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

\$25,108,154, up \$208,154 with the proposed 2.0% overall rate increase and changes.

#### **Acct # 537000-375300 Air Products Income.**

\$2,413,073, up \$35,997 with the proposed 2.0% rate increase.

### OPERATING EXPENSE – PERSONNEL SERVICES

BCLP's Total Personnel Services expenses for FY 2021 are budgeted at \$4,709,444, up \$71,675 from FY 2020. All labor and benefits budget amounts for each employee, all subtotals, and the total have been matched to Bountiful City's Human Resources data as of 25 March 2020.

Total Personnel Services includes:

- Employees at 34 full-time (no change) and 5 permanent part-time (no change).
- Merit increases for 10 employees.
- No cost of living adjustment (COLA) for employees.
- Increased health insurance rates.
- Total Labor is \$3,093,964, up \$25,338 with no COLA and merit raises.
- Total Benefits is \$1,615,480, up \$46,338 with increases in insurance and other costs.
- Increase the fee to Power Commissioners from \$50 to \$100 per month.

Note: The process of determining the amount of each Personnel Services budget line item is as follows: 1. Match each employee's salary and benefits data to Human Resources data (see above); 2. Show the totals for each type of benefit and for labor for the power plant, meter reading, administration, engineering, and power commission on their respective budget lines; and 3. Allocate the remaining labor to the remaining budget labor lines according to the actual results of the most recently completed fiscal year.

# Light & Power Fund (continued)

## LINE-ITEM HIGHLIGHTS (CONTINUED)

### OPERATING EXPENSE – OPERATIONS & MAINTENANCE

BCLP's Total Operating Expenses for Operations & Maintenance for FY 2021 are budgeted at \$19,516,113, down \$(203,242) from FY 2020.

#### **Acct # 535300-424002 – Office & Warehouse**

\$78,595, down \$(18,730) with the installation of audio / visual equipment in FY 2020.

#### **Acct # 535300-429300 - Computer**

\$204,560, up \$41,197 for a new Geographic Information System (GIS), software updates, and hardware.

#### **Acct # 535300-431000 – Professional & Technical Services**

\$8,462, down \$(23,224) with the elimination of public relations outsourcing.

#### **Acct # 535300-445202 - Uniforms**

\$53,000, up \$18,000 to increase the flame resistant (FR) clothing supplied to all crews.

#### **Acct # 535300-448611 - Natural Gas**

\$733,741, down \$(187,670) with anticipated usage and current hedged gas prices.

#### **Acct # 535300-448613 Plant**

\$183,809, down \$(10,226) with a lower estimate for insurance boiler / machinery comp coverage.

#### **Acct # 535300-448614 Plant Equipment & Generation**

\$542,104, up \$66,168 for the engineering and installation of reverse osmosis water treatment on the air cooling intakes of the 3 turbines.

#### **Acct # 535300-448620 Power Purchased from Colorado River Storage Project (CRSP)**

\$3,525,669, down \$(110,308) with a revised rate effective October 2020.

#### **Acct # 535300-448622 Power Purchased from San Juan**

\$2,120,939, down \$(220,688) with proposed operating costs and lower Capital expenses due to its scheduled shutdown in June 2022.

# Light & Power Fund (continued)

## LINE-ITEM HIGHLIGHTS (CONTINUED)

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

\$7,016,536, down \$(320,260) with current estimated power purchases from the market.

**Acct # 535300-448627 Echo Hydro**

\$567,249, up \$166,749 to complete the repair of the hydro.

**Acct # 535300-448631 Hydro Transmission**

\$60,592, down \$(25,449) with lower anticipated maintenance costs.

**Acct # 535300-448632 Distribution**

\$1,185,634, up \$33,054 with work planned for the overhead & underground systems.

**Acct # 535300-448633 Street Lights**

\$332,505, down \$(13,495) with ongoing repair and maintenance work and LED upgrades.

**Acct # 535300-448636 Special Equipment**

\$101,550, up \$74,900 for tools for the new double bucket truck, transformer test equipment, partial discharge monitor, and new locator.

**Acct # 535300-448639 Substation**

\$345,838, up \$234,000 with the purchase and installation of new bypass switches for the Central and South East Substations.

**Acct # 535300-448640 SCADA**

\$31,000, down \$(20,000) following the purchase and installation of a storage server in FY 2020.

**Acct # 535300-448650 Meters**

\$154,335, up \$33,985 to purchase a new remote meter reading system and disconnect meters.

**Acct # 535300-466000 Contingency**

\$627,516, up \$46,688 to prepare for possible consequences of the COVID-19 virus pandemic and to balance total expenses.

**Acct # 535300-491150 Administrative Services Reimbursement**

\$512,025, up \$19,311 to reimburse the City for the cost of the services it provides to the Power Department.

# Light & Power Fund (continued)

## LINE-ITEM HIGHLIGHTS (CONTINUED)

### **NON-OPERATING REVENUES (EXPENSES)**

BCLP's Total Non-Operating Revenues (Expenses) for FY 2021 are budgeted at a net expense of \$(9,225,214), up \$(8,707,595) from the net expense in FY 2020.

#### **Acct # 533000-335000 Federal Bond Interest Expense Subsidy**

\$107,433, down \$(112,744) with the pay-off of the 2010 Bond.

#### **Acct # 536000-369000 Sundry Revenues**

\$100,811, up \$35,000 to better match history.

#### **Acct # 536010-361000 Interest & Investment Earnings**

\$141,199, down (208,552) with lower cash balances after paying off the 2010 Bond and the lower projected average interest rate.

#### **Acct # 536010-361010 Interest Income Rate Stabilization**

\$86,094, down (24,921) with the lower projected average interest rate.

#### **Acct # 536020-364000 Gain on Fixed Asset Sales**

\$15,000, down \$(15,500) with sales of fixed assets.

#### **Acct # 535300-481000 Principal on Bonds**

\$(9,350,000), up \$(8,645,000) to pay off the 2010 Bond on 01 November 2020. \$8,630,000 funded by the use of retained earnings.

#### **Acct # 535300-482000 Interest on Bonds**

\$(253,709), down \$267,914 with the pay-off of the 2010 Bond.

### **CAPITAL EXPENSES**

BCLP's Total Capital Expenses for FY 2021 are budgeted at \$4,320,000, down \$(386,000) from FY 2020.

#### **Acct # 535300-472100 Buildings**

\$1,100,000, up \$600,000 for a security wall, paving, and landscaping. Funded by the use of retained earnings.

# Light & Power Fund (continued)

## LINE-ITEM HIGHLIGHTS (CONTINUED)

**Acct # 535300-473135 Distribution System**

\$200,000, no change, to begin an upgrade of the remote meter collector system. Funded by the use of retained earnings.

**Acct # 535300-473140 Distribution Street Lights**

\$30,000, down \$(30,000) to install 10 new street lights on south Bountiful Blvd.

**Acct # 535300-474515 M&E Echo**

\$0, down \$(500,000) with the postponement of the control package to FY 2022.

**Acct # 535300-474600 M&E Vehicles**

\$450,000, up \$85,000 for a new International Altec double bucket truck (\$265,000) and a new tree trimming truck (\$185,000).

**Acct # 535300-474790 Construction In Progress (CIP) 09 Distribution Sub NW Substation**

\$1,500,000, no change, to start the rebuild of the North West substation. Funded by the use of retained earnings.

**Acct # 535300-474820 CIP 12 Distribution System Feeder #575**

\$550,000, no change, to continue the upgrade of Feeder #575. Funded by the use of retained earnings.

**Acct # 535300-474830 CIP 13 Distribution System Feeder #272 Rebuild**

\$200,000, up \$200,000 for an upgrade of Feeder #272. Funded by the use of retained earnings.

**Acct # 535300-474840 CIP 14 Distribution System Stone Creek Property**

\$50,000, down \$(50,000) with anticipated work on this project.

**Acct # 535300-474850 CIP 15 Distribution System Feeder #373 East**

\$40,000, down \$(390,000) for anticipated work on this project.

**Acct # 535300-474870 CIP 17 Distribution System Feeder InterTie #673-#271**

\$0, down \$(171,000) with the completion of this project in FY 2020.

**Acct # 535300-474890 CIP 19 Distribution System Feeder #374**

\$0, down \$(130,000) with the completion of this project in FY 2020.

# Light & Power Fund (continued)

## LINE-ITEM HIGHLIGHTS (CONTINUED)

### **Acct # 535300-474900 CIP 20 Distribution System Photovoltaic & Battery System**

\$200,000, no change, to begin a study for a photovoltaic system and possible battery system.

### **ACCRUAL ACCOUNTING ADJUSTMENTS**

BCLP's Total Accrual Accounting Adjustments for FY 2021 are budgeted at \$1,212,235, unchanged from FY 2020.

### **Acct # 535300-454900 Amortization Expense**

\$1,212,235, no change, to amortize (over five years) the intangible asset to purchase power from the San Juan power plant, as that plant is expected to be decommissioned in June of 2022. Funded by the use of retained earnings.

### **OPERATING TRANSFERS IN (OUT)**

BCLP's Total Operating Transfers In (Out) for FY 2021 are budgeted at \$10,640,113 net transfers in (income), up \$13,130,113 from FY 2020.

### **Acct # 538000-389010 Use Of Retained Earnings**

\$13,392,235 income, up \$13,392,235 to fund the following expenditures by the use of retained earnings:

- \$8,630,000 to pay off the remaining balance of the 2010 Bond after the \$720,000 required payment on 01 November 2020.
- \$1,212,235 for the amortization of the intangible asset to purchase power from the San Juan power plant.
- \$1,100,000 for a security wall, paving, and landscaping.
- \$ 200,000 to begin a meter collector system.
- \$1,500,000 for CIP 09 Dist Sub NW substation.
- \$ 550,000 for CIP 12 Dist Sys Feeder #575 rebuild.
- \$ 200,000 for CIP 13 Dist Sys Feeder #272 rebuild.

### **Acct # 535300-492000 Transfer To General Fund**

\$(2,752,122) expense, equal to 10% of electric metered sales, up \$(262,122) with the increase in electric metered sales.

# Light & Power Fund (continued)

## RATES, FEES, AND DEPOSITS

For the FY 2021 budget, there is a proposed overall 2.0% increase to rates. This will include a \$2.00 increase to all monthly customer charges and the implementation of a two tier KWH rate system for Residential customers. There are also proposed changes to two connection fees. There are no proposed changes to deposits. The proposed changes include the following:

### STANDARD RATES

#### RESIDENTIAL (ER):

- Monthly customer charge from \$10.00 per month to \$12.00 per month.
- Energy charge per Kilowatt Hour (KWH) from \$0.0925 for all KWH used to a two-tiered rate based on the amount of KWHs used:
  - \$0.0800 per KWH for the first 400 KWH used
  - \$0.1022 per KWH for all additional KWH used

#### COMMERCIAL SMALL WITH NO DEMAND (ES):

- Monthly customer charge from \$14.00 to \$16.00 per month
- Energy charge per KWH from \$0.1112 to \$0.1099

#### COMMERCIAL SMALL WITH DEMAND OF 30KW OR LESS (EX):

- Monthly customer charge from \$14.00 to \$16.00 per month
- Demand charge per Kilowatt (KW) for each KW in excess of 15KW from \$8.7000 to \$8.8740
- Energy charge per KWH for the first 1,500 KWH from \$0.1112 to \$0.1099
- Energy charge per KWH for all additional KWH from \$0.0624 to \$0.0636

#### COMMERCIAL LARGE WITH DEMAND GREATER THAN 30KW (EC):

- Monthly customer charge from \$58.00 to \$60.00 per month
- Demand charge per KW from \$16.8100 to \$17.1462
- Energy charge per KWH from to \$0.0381 to \$0.0389

#### TEMPORARY (50 amps or less) (ET) (Note: service greater than 50 amps to be billed as Commercial):

- Monthly equipment rental from \$30.00 to \$32.00
- Monthly customer charge from \$14.00 to \$16.00
- Energy charge per KWH from \$0.1112 to \$0.1099

# Light & Power Fund (continued)

## RATES, FEES, AND DEPOSITS (CONTINUED)

MUNICIPAL (flat rate / unmetered - only for Bountiful City accounts) (BS):

- Monthly customer charge from \$14.00 to \$16.00
- Energy charge per KWH from \$0.1112 to \$0.1099 (same as Small Commercial) x # KWH used (as determined by Power Dept.)

NET METERING RATES (No New Installations; Existing Customers Only):

RESIDENTIAL - NET METERING (EN):

- Monthly customer charge from \$14.00 to \$16.00
- Energy charge per KWH for all net KWH used from \$0.0925 for all KWH used to a two-tiered rate based on the amount of KWH used:
  - \$0.0800 per KWH for the first 400 KWH used
  - \$0.1022 per KWH for all additional KWH used
- Energy credit per KWH for all surplus generation from \$0.0925 to \$0.0800

COMMERCIAL SMALL WITH NO DEMAND - NET METERING (ESN):

- Monthly customer charge from \$18.00 to \$20.00
- Energy charge per KWH for all net KWH used from \$0.1112 to \$0.1099
- Energy credit per KWH for all surplus generation remains unchanged at \$0.0624

COMMERCIAL SMALL WITH DEMAND OF 30KW OR LESS - NET METERING (EXN):

- Monthly customer charge from \$18.00 to \$20.00
- Demand charge per KW for each KW in excess of 15KW from \$8.7000 to \$8.8740
- Energy charge per KWH for the first 1,500 KWH used from \$0.1112 to \$0.1099
- Energy charge per KWH for all additional KWH used from \$0.0624 to \$0.0636
- Energy credit per KWH for all surplus generation remains unchanged at \$0.0624

COMMERCIAL LARGE WITH DEMAND GREATER THAN 30 KW - NET METERING (ECN):

- Monthly customer charge from \$58.00 to \$60.00
- Demand charge per KW from \$16.8100 to \$17.1462
- Energy charge per KWH for all net KWH used from \$0.0381 to \$0.0389
- Energy credit per KWH for all surplus generation remains unchanged at \$0.0381

# Light & Power Fund (continued)

## RATES, FEES, AND DEPOSITS (CONTINUED)

### FEED-IN TARIFF RATES:

#### RESIDENTIAL - FEED-IN TARIFF (ERF):

- Monthly customer charge from \$14.00 to \$16.00
- Energy charge per KWH for all net KWH used from \$0.0925 for all KWH used to a two-tiered rate based on the amount of KWH used:
  - \$0.0800 per KWH for the first 400 KWH used
  - \$0.1022 per KWH for all additional KWH used
- Energy credit 12am-12pm remains unchanged at \$0.0400
- Energy credit 12pm-4pm remains unchanged at \$0.0600
- Energy credit 4pm-12am remains unchanged at \$0.0925

#### COMMERCIAL SMALL WITH NO DEMAND - FEED-IN TARIFF (ESF):

- Monthly customer charge from \$18.00 to \$20.00
- Energy charge per KWH for all net KWH used from \$0.1112 to \$0.1099
- Energy credit 12am-12pm remains unchanged at \$0.0400
- Energy credit 12pm-4pm remains unchanged at \$0.0600
- Energy credit 4pm-12am remains unchanged at \$0.0925

#### COMMERCIAL SMALL WITH DEMAND OF 30KW OR LESS - FEED-IN TARIFF (EXF):

- Monthly customer charge from \$18.00 to \$20.00
- Demand charge per KW for each KW in excess of 15KW from \$8.7000 to \$8.8740
- Energy charge per KWH for the first 1,500 KWH used from \$0.1112 to \$0.1099
- Energy charge per KWH for all additional KWH used from \$0.0624 to \$0.0636
- Energy credit 12am-12pm remains unchanged at \$0.0400
- Energy credit 12pm-4pm remains unchanged at \$0.0600
- Energy credit 4pm-12am remains unchanged at \$0.0925

# Light & Power Fund (continued)

## RATES, FEES, AND DEPOSITS (CONTINUED)

### COMMERCIAL LARGE WITH DEMAND GREATER THAN 30 KW - FEED-IN TARIFF (ECF):

- Monthly customer charge from \$58.00 to \$60.00
- Demand charge per KW from \$16.8100 to \$17.1462
- Energy charge per KWH for all net KWH used from \$0.0381 to \$0.0388
- Energy credit 12am-12pm remains unchanged at \$0.0400
- Energy credit 12pm-4pm remains unchanged at \$0.0600
- Energy credit 4pm-12am remains unchanged at \$0.0925

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

#### COMMERCIAL POWER FACTOR CORRECTION:

- For every 1% less than 95% increase meter KWH remains unchanged at 1%

#### COMMERCIAL SMALL SEASONAL (ES):

- Monthly customer charge from \$14.00 to \$16.00
- Energy charge per KWH from \$0.1112 to \$0.1099

#### 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 from \$29.00 to \$29.58
- B. LED High Wattage Horizontal from \$30.30 to \$30.91
- C. LED Low Wattage Horizontal from \$27.70 to \$28.25
- D. LED Decorative Post Top with Pole from \$36.35 to \$37.08
- E. LED High Wattage Flood from \$30.30 to \$30.91
- F. LED Low Wattage Flood from \$27.70 to \$28.25

Davit Pole - NO NEW INSTALLATIONS ACCEPTED FOR PRIVATE PROPERTY from \$3.89 to \$3.97

Davit Pole w/ Base - NO NEW INSTALLATIONS ACCEPTED FOR PRIVATE PROPERTY from \$13.45 to \$13.72

# Light & Power Fund (continued)

## **RATES, FEES, AND DEPOSITS (CONTINUED)**

INDUSTRIAL CUSTOMER (variable and contractual:  
Demand charge for all KW from \$9.4500 to \$9.6390  
Energy charge per KWH from \$0.0441 to \$0.0450  
Administrative Charge Flat Rate Per Month from \$3,270.31 to \$3,335.72

### FEES:

Increased to cover the cost of providing these services:

Connect fee regular hours next day from \$30.00 to \$35.00

Connect fee regular hours same day from \$40.00 to \$45.00

### DEPOSITS:

No changes.

# Light & Power Fund (continued)

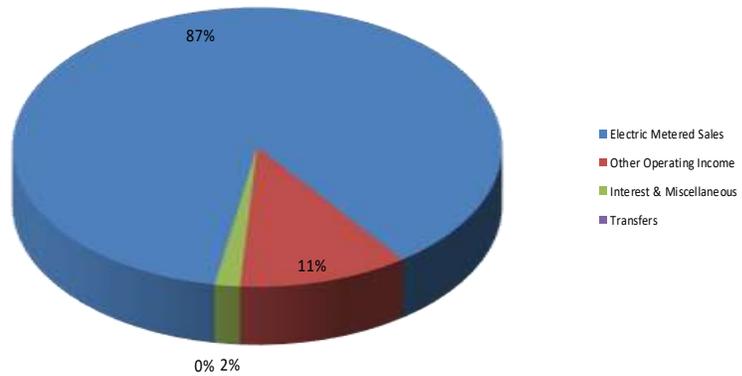
## **RATES, FEES, AND DEPOSITS (CONTINUED)**

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

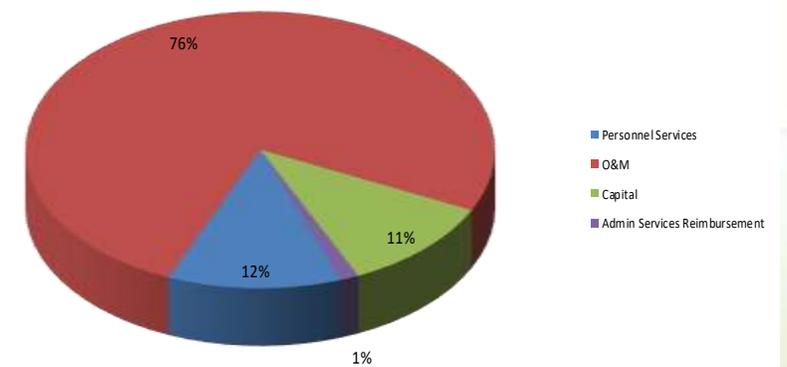
BCLP's combined document for "Electric Rate Schedules" and "Electric Service Policies and Electric Service Agreements" for FY 2021 includes the above proposed changes to its Rates, Fees, and Deposits, and is hereby incorporated by reference.

# Light & Power Budget Graphs

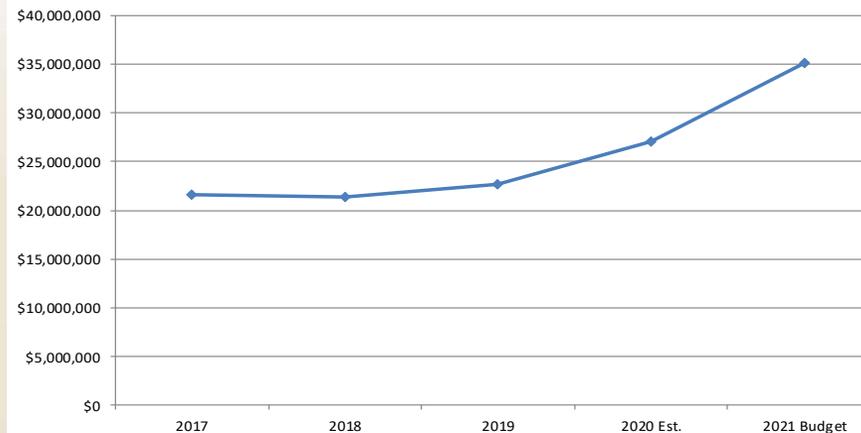
**FY 2020-2021 Light & Power Revenues**



**FY 2020-2021 Light & Power Expenses**



**Budget History  
(Less Capital)**



# Light & Power Budget

LIGHT & POWER												
Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change	
<b>OPERATING REVENUES</b>												
537030 362000	Rental Income	37,563	50,052	54,200	43,467	18,414	61,881	61,881		65,052	3,171	
537000 363010	Power Line Underground Repair	5	164	0	0	0	0	0		0	0	
537010 372400	Connection Fees	137,967	121,316	92,265	47,113	59,087	106,200	106,200		100,000	(6,200)	
538030 372410	Contrib In Aid To Construction	288,449	208,791	302,080	91,689	191,635	283,324	350,000		250,000	(100,000)	
537000 375100	Electric Metered Sales	23,949,727	24,459,741	24,327,589	10,837,704	13,506,437	24,344,140	24,900,000		25,108,154	208,154	
537000 375200	ElecMtrSale FdInTrfff Residentl	0	7,619	20,979	10,835	10,835	21,670	0		0	0	
537000 375200	ElecMtrSale FdInTrfff Small Commercial	0	0	0	0	0	0	0		0	0	
537000 375200	ElecMtrSale FdInTrfff Large Commercial	0	0	0	0	0	0	0		0	0	
537000 375230	ElecMtrSale NetMeter Residentl	0	100,546	204,369	81,028	81,028	162,056	0		0	0	
537000 375240	ElecMtrSale NetMeter SmallComl	0	6,565	11,652	5,203	5,203	10,406	0		0	0	
537000 375250	ElecMtrSale NetMeter LargeComl	0	4,876	8,744	4,025	4,025	8,050	0		0	0	
537000 375300	Air Products Income	2,412,459	2,390,156	2,195,750	919,411	1,375,248	2,294,659	2,377,076		2,413,073	35,997	
537000 376100	Street Light System Income	0	0	392,726	168,817	236,783	405,600	405,600		406,614	1,014	
<b>TOTAL OPERATING REVENUES</b>		<b>26,826,170</b>	<b>27,349,825</b>	<b>27,610,352</b>	<b>12,209,292</b>	<b>15,488,695</b>	<b>27,697,987</b>	<b>28,200,757</b>	<b>0</b>	<b>28,342,893</b>	<b>142,136</b>	
<b>OPERATING EXPENSES</b>												
<b>PERSONNEL SERVICES</b>												
535300 411140	Plant Labor	533,499	519,038	527,235	255,097	254,626	509,723	509,723		501,542	(8,181)	
535300 411141	Echo Hydro Labor	14,836	13,006	31,328	25,464	(8,614)	16,850	16,850		39,591	22,741	
535300 411142	PineView Hydro Labor	19,910	10,032	12,445	4,933	8,064	12,997	12,997		15,728	2,731	
535300 411150	Transmission Labor	39,214	15,980	9,277	10,858	9,845	20,703	20,703		11,723	(8,980)	
535300 411151	Hydro Transmission Labor	0	0	4,444	10,109	(10,109)	0	0		5,615	5,615	
535300 411152	Distribution Labor	1,216,147	1,116,714	1,135,352	596,014	849,683	1,445,697	1,445,697		1,434,785	(10,912)	
535300 411153	Street Light Labor	34,018	34,076	36,731	11,332	32,816	44,148	44,148		46,418	2,270	
535300 411154	Security Lighting Labor	0	3,922	614	149	4,933	5,082	5,082		776	(4,306)	
535300 411156	Special Equipment Labor	0	0	102	0	0	0	0		129	129	
535300 411158	Substation Labor	146,080	138,913	146,981	87,321	92,651	179,972	179,972		185,745	5,773	
535300 411159	SCADA Labor	17,511	15,295	10,959	5,195	14,621	19,816	19,816		13,850	(5,966)	
535300 411160	Communication Equipment Labor	461	1,283	887	55	1,607	1,662	1,662		1,120	(542)	
535300 411161	Traffic Signal Labor	16,314	6,840	3,367	3,997	4,864	8,861	8,861		4,255	(4,606)	
535300 411165	Meter Reading Labor	28,062	27,249	30,918	13,952	10,435	24,387	24,387		24,380	(7)	
535300 411166	Administrative Labor	483,225	489,368	503,613	245,149	284,824	529,973	529,973		529,542	(431)	
535300 411167	Engineering Labor	197,170	203,338	202,001	97,981	125,658	223,639	223,639		228,820	5,181	
535300 411169	Power Commission Allowance	4,929	5,057	5,125	2,164	3,349	5,513	5,513		9,497	3,984	
535300 413010	Fica Taxes	203,738	203,553	209,343	100,049	134,701	234,750	234,750		236,688	1,938	
535300 413020	Employee Medical Ins	547,692	538,091	619,612	270,623	386,075	656,698	656,698		695,814	39,116	
535300 413030	Employee Life Ins	15,137	14,964	15,578	7,252	10,205	17,457	17,457		17,595	138	
535300 413040	State Retirement & 401 K	529,204	402,767	530,131	247,086	317,501	564,587	564,587		568,973	4,386	
535300 413060	Unemployment Reimb	0	13,635	0	0	0	0	0		0	0	
535300 413100	Retired Employee Benefits	(1,090)	(5,004)	(6,751)	0	5,004	5,004	5,004		5,004	0	
535300 462180	Accrued Comp Time Exp	(939)	6,103	(1,711)	0	7,906	7,906	7,906		(2,162)	(10,068)	
535300 462190	Accrued Sick Leave Exp	(319)	1,547	5,472	0	2,004	2,004	2,004		6,915	4,911	
535300 462200	Accrued Vacation Expense	(9,255)	7,482	28,246	0	9,694	9,694	9,694		35,695	26,001	
535300 491640	WorkersCompPremiumCharge-ISF	84,006	82,497	85,245	41,027	49,619	90,646	90,646		91,406	760	
<b>TOTAL PERSONNEL SERVICES</b>		<b>4,119,549</b>	<b>3,865,743</b>	<b>4,146,543</b>	<b>2,035,808</b>	<b>2,601,961</b>	<b>4,637,769</b>	<b>4,637,769</b>	<b>0</b>	<b>4,709,444</b>	<b>71,675</b>	

# Light & Power Budget (continued)

LIGHT & POWER												
Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change	
OPERATIONS & MAINTENANCE												
535300 415000	Employee Education Reimb	1,449	0	0	0	0	0	2,500		0	(2,500)	
535300 421000	Books Subscr & Mmbrshp	16,961	18,231	15,703	18,178	1,191	19,369			19,675	306	
535300 422000	Public Notices	2,379	9,679	4,992	76	9,874	9,950	9,950		14,950	5,000	
535300 423000	Travel & Training	29,604	38,149	55,069	14,876	54,424	69,300	69,300		65,000	(4,300)	
535300 423001	Education Benefit	3,378	5,874	10,414	2,716	9,709	12,425	12,425		20,599	8,174	
535300 423002	Travel Board Members	15,253	17,205	15,264	7,841	14,159	22,000	22,000		22,000	0	
535300 424000	Office Supplies	0	0	493	45	(45)	0	0		0	0	
535300 424001	Drafting	2,033	105	2,061	150	2,350	2,500	2,500		2,500	0	
535300 424002	Office & Warehouse	63,702	56,392	56,249	47,385	49,940	97,325	97,325		78,595	(18,730)	
535300 429300	Computer	47,221	39,439	41,057	29,734	133,629	163,363	163,363		204,560	41,197	
535300 431000	Profess & Tech Services	31,499	34,251	26,777	11,405	10,000	21,405	31,686		8,462	(23,224)	
535300 431001	Blue Stake & Location	3,713	3,101	10,800	1,942	8,058	10,000	10,000		10,000	0	
535300 431040	Bank & Investment Account Fees	17,458	18,088	17,020	7,037	10,963	18,000	18,000		18,000	0	
535300 431050	Credit Card Merchant Fees	89,522	88,785	89,318	46,443	46,443	92,886	100,000		100,000	0	
535300 431100	Legal And Auditing Fees	15,540	13,700	13,806	14,460	0	14,460	14,460		14,333	(127)	
535300 431400	Landfill Fees	879	1,109	1,365	770	770	1,540	1,500		1,500	0	
535300 445201	Safety Equipment	51,357	27,658	50,848	22,728	33,668	56,396	56,396		58,970	2,574	
535300 445202	Uniforms	21,532	23,255	40,588	9,217	25,783	35,000	35,000		53,000	18,000	
535300 448610	Fuel Oil	54,703	0	0	0	0	0	0		0	0	
535300 448611	Natural Gas	838,692	957,672	1,031,699	667,486	233,224	900,710	921,411		733,741	(187,670)	
535300 448613	Plant	135,701	122,520	120,565	80,734	80,734	161,468	194,035		183,809	(10,226)	
535300 448614	Plant Equipment Repairs	26,487	35,297	283,305	47,851	2,300,000	2,347,851	475,936	2,475,936	542,104	66,168	
535300 448615	Plant Building Repairs	2,595	1,795	0	0	0	0	0		0	0	
535300 448616	Plant Storage Tank Fees	38,082	0	0	0	0	0	0		0	0	
535300 448620	Power Purch CRSP	3,562,417	3,531,615	3,544,184	1,437,271	2,198,706	3,635,977	3,635,977		3,525,669	(110,308)	
535300 448621	Power Purch IPP	16,228	16,910	15,349	7,100	8,860	15,960	15,960		17,040	1,080	
535300 448622	Power Purch San Juan	1,880,344	2,052,193	1,644,943	734,110	1,607,517	2,341,627	2,341,627		2,120,939	(220,688)	
535300 448626	Power Purch UAMPS (Pool etc)	6,400,483	6,456,231	6,550,692	2,915,514	3,355,550	6,271,064	7,336,796		7,016,536	(320,260)	
535300 448627	Echo Hyrdo	278,001	154,438	309,496	236,756	236,756	473,512	400,500	1,900,500	567,249	166,749	
535300 448628	Pineview Hydro	125,065	125,226	110,831	70,420	1,223,207	1,293,627	193,627		202,409	8,782	
535300 448630	Transmission	223,131	27,287	26,552	3,841	0	3,841	25,000		25,000	0	
535300 448631	Hyrdo Transmission	15,726	18,115	23,390	17,950	86,000	103,950	86,041		60,592	(25,449)	
535300 448632	Distribution	1,051,020	932,164	1,165,559	444,771	707,809	1,152,580	1,152,580		1,185,634	33,054	
535300 448633	Street Light	29,402	52,692	477,838	368,798	79,000	447,798	346,000		332,505	(13,495)	
535300 448634	Security Lighting	0	3,380	2,143	850	200	1,050	1,000		1,000	0	

# Light & Power Budget (continued)

LIGHT & POWER											
Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
535300 448635	Vehicles	82,168	62,725	80,635	34,270	61,230	95,500	95,500		95,000	(500)
535300 448636	Special Equipment	34,994	41,119	74,737	8,539	18,111	26,650	26,650		101,550	74,900
535300 448637	Transformers	240,486	192,303	191,949	69,346	130,654	200,000	220,000		220,000	0
535300 448638	PCB Disposal	8,482	3,402	6,518	893	3,500	4,393	10,000		7,500	(2,500)
535300 448639	Substation	25,986	195,555	131,512	61,274	61,274	122,548	111,838		345,838	234,000
535300 448640	SCADA	11,475	13,710	13,776	0	30,000	30,000	51,000		31,000	(20,000)
535300 448641	Communication Equipment	34,625	37,357	122,202	22,602	12,000	34,602	49,266		50,150	884
535300 448642	Traffic Signal	440	32	185	0	0	0	0		0	0
535300 448643	Easements	10	578	3,550	0	0	0	1,000		1,000	0
535300 448650	Meters	47,529	68,391	70,583	41,427	67,000	108,427	120,350		154,335	33,985
535300 448700	Power Purch FdInTrff Residentl	0	2,697	6,965	4,346	4,346	8,692	0		0	0
535300 448730	Power Purch NetMeter Residentl	0	46,172	87,418	41,253	41,253	82,506	0		0	0
535300 448740	Power Purch NetMeter SmallComl	0	873	1,624	750	750	1,500	0		0	0
535300 448750	Power Purch NetMeter LargeComl	0	19	55	22	22	44	0		0	0
535300 451100	Insurance & Surety Bonds	144,063	137,078	144,189	136,026	0	136,026	146,945		142,828	(4,117)
535300 461000	Miscellaneous Expense	9,772	9,634	13,230	5,050	10,000	15,050	21,000		21,000	0
535300 466000	Contingency	0	0	0	0	0	0	580,829		631,032	50,203
535300 491150	Admin Services Reimbursement	391,571	449,105	473,265	246,357	246,357	492,714	492,714		508,509	15,795
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>16,123,155</b>	<b>16,143,306</b>	<b>17,180,762</b>	<b>7,940,608</b>	<b>13,214,976</b>	<b>21,155,585</b>	<b>19,719,356</b>	<b>4,376,436</b>	<b>19,516,113</b>	<b>(203,243)</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>20,242,704</b>	<b>20,009,049</b>	<b>21,327,305</b>	<b>9,976,416</b>	<b>15,816,937</b>	<b>25,793,354</b>	<b>24,357,125</b>	<b>4,376,436</b>	<b>24,225,557</b>	<b>(131,568)</b>
<b>EARNINGS (LOSS) FROM OPERATIONS</b>		<b>6,583,466</b>	<b>7,340,775</b>	<b>6,283,048</b>	<b>2,232,876</b>	<b>(328,242)</b>	<b>1,904,634</b>	<b>3,843,632</b>	<b>(4,376,436)</b>	<b>4,117,336</b>	<b>273,704</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>											
533000 335000	Federal Bnd Intrst Subsdy	248,675	238,059	231,235	75,391	144,786	220,177	220,177		107,433	(112,744)
536000 363015	Sales Tax Vendor Discount	13,043	13,233	13,475	7,207	7,207	14,414	12,000		12,000	0
536000 369000	Sundry Revenues	61,930	92,689	109,776	26,913	26,913	53,826	65,811		100,811	35,000
536010 361000	Interest & Investment Earnings	305,428	381,017	491,332	233,839	233,839	467,678	349,751		141,199	(208,552)
536010 361010	Interest Inc Rate Stabilize	78,774	115,183	134,275	62,635	62,635	125,270	111,015		86,094	(24,921)
536010 361012	Interest Inc UAMPS	5,531	6,753	10,162	3,665	3,665	7,330	5,000		5,000	0
536010 361014	Interest Inc 2010 Bond	5,778	9,007	15,421	9,418	9,418	18,836	10,000		2,083	(7,917)
536010 361200	InvestmntUnrealized(Gain)/Loss	(111,410)	(216,953)	196,130	0	0	0	0		0	0
536020 364000	Gain on Fixed Asset Sales	0	93,606	67,513	6,710	0	6,710	30,500		15,000	(15,500)
537000 369020	Income From Uncoll Accts	7,366	9,407	8,426	2,607	2,607	5,214	6,000		6,000	0
535300 452300	Uncollectible Accounts	(38,771)	(52,264)	(64,259)	(23,678)	(23,678)	(47,356)	(80,000)		(80,000)	0
535300 453101	Interest Exp Customer Deposits	(8,576)	(13,550)	(21,783)	(10,600)	(10,600)	(21,200)	(18,000)		(13,875)	4,125
535300 453600	Loss-Deleted Fixed Assets	(151,304)	0	(95,658)	0	0	0	0		0	0
535300 481000	Prinicpal on Bonds	(665,000)	(675,000)	(690,000)	(705,000)	0	(705,000)	(705,000)		(9,350,000)	(8,645,000)
535300 482000	Interest on Bonds	(593,242)	(570,799)	(544,868)	(267,915)	(253,709)	(521,624)	(521,623)		(253,709)	267,914
535300 484000	Paying Agents Fees	(3,000)	(3,000)	(3,200)	(3,200)	0	(3,200)	(3,250)		(3,250)	0
<b>NON-OPERATING REVENUES - NET</b>		<b>(844,778)</b>	<b>(572,612)</b>	<b>(142,023)</b>	<b>(582,007)</b>	<b>203,083</b>	<b>(378,924)</b>	<b>(517,619)</b>	<b>0</b>	<b>(9,225,214)</b>	<b>(8,707,595)</b>
<b>EARNINGS (LOSS) BEFORE CAPITAL AND TRANSFERS</b>		<b>5,738,688</b>	<b>6,768,163</b>	<b>6,141,025</b>	<b>1,650,868</b>	<b>(125,159)</b>	<b>1,525,709</b>	<b>3,326,013</b>	<b>(4,376,436)</b>	<b>(5,107,878)</b>	<b>(8,433,891)</b>

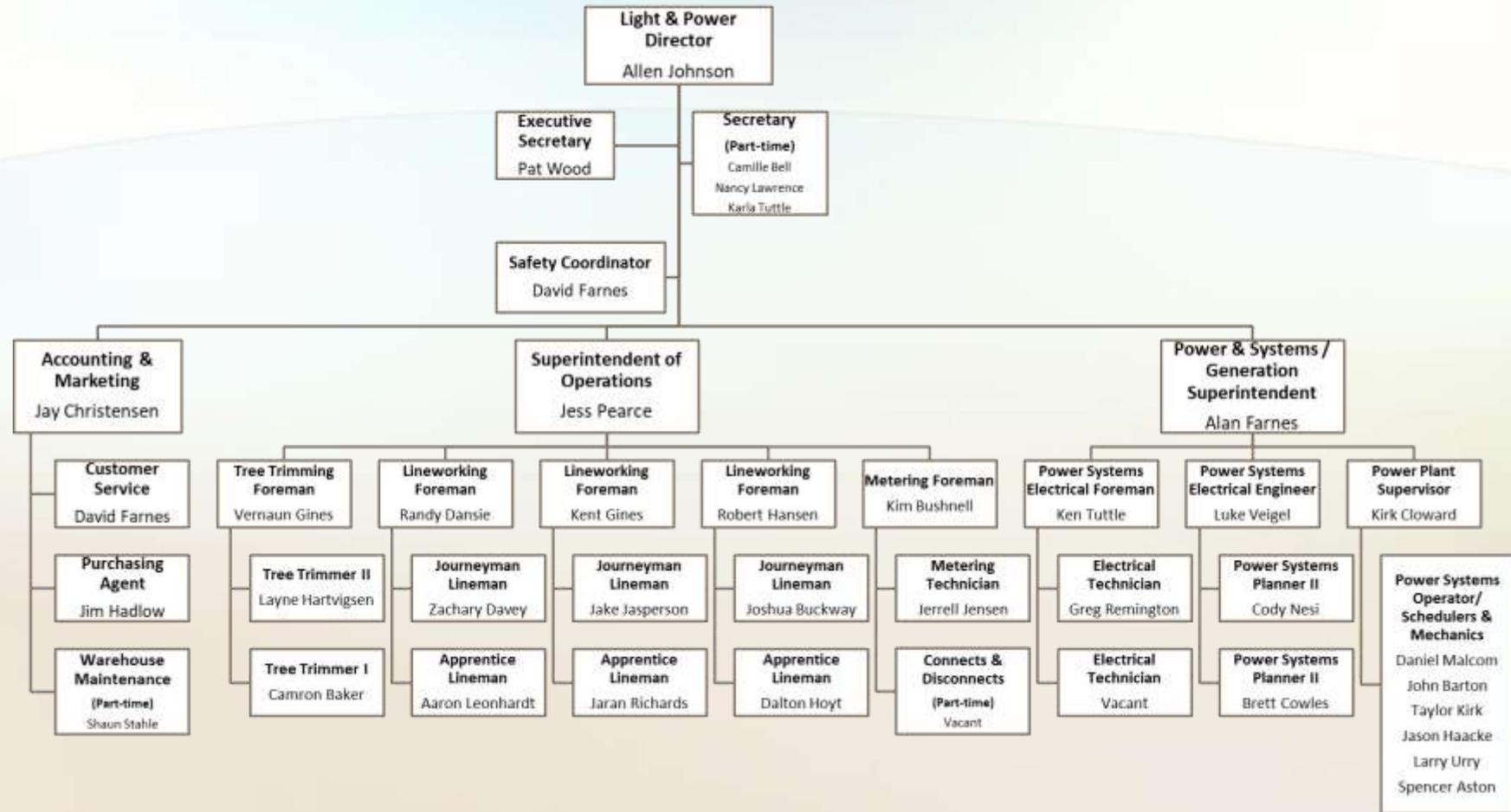
# Light & Power Budget (continued)

1 LIGHT & POWER												1	
			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
			2017	2018	2019	Actual	Estimate	2020 Est.	2020 Budget	2020 Budget	2021 Budget	Change	3
Account Number	Account Description												4
5 CAPITAL EXPENSES												5	
6 535300 471100	Land		0	519,065	0	0	0	0	0		0	0	6
7 535300 472100	Buildings		287,697	54,141	0	0	100,000	100,000	500,000		1,100,000	600,000	7
8 535300 473135	Dist System		0	0	0	0	0	0	200,000		200,000	0	8
9 535300 473140	Dist Street Lights		0	0	0	240,369	259,631	500,000	60,000		30,000	(30,000)	9
10 535300 474505	M&E Plant		541,868	0	0	0	0	0	0		0	0	10
11 535300 474515	M&E Echo		0	0	0	0	0	0	500,000		0	(500,000)	11
14 535300 474600	Vehicles		239,878	332,824	223,972	35,862	97,985	133,847	365,000		450,000	85,000	14
15 535300 474710	CIP 01 138KV Trans Substation		26,189	3,731,060	1,587,391	0	0	0	0		0	0	15
16 535300 474715	CIP 01 138KVTransSubstationLbr		1,270	118,378	96,993	3,338	0	3,338	0		0	0	16
17 535300 474740	CIP 04 Trans Sys Ph7 NWSUB-REC		51,059	608,055	0	0	0	0	0		0	0	17
18 535300 474745	CIP 04 TransSysPh7NWSUB-RECLBR		0	5,532	0	0	0	0	0		0	0	18
19 535300 474780	CIP 08 Dist Sub SW Substation		124,987	0	0	0	0	0	0		0	0	19
20 535300 474785	CIP 08 Dist Sub SW Sub Labor		35,535	0	0	0	0	0	0		0	0	20
21 535300 474790	CIP 09 Dist Sub NW Substation		0	0	0	15,803	0	15,803	1,500,000		1,500,000	0	21
22 535300 474810	CIP 11 Dist Sys Feeder#573-#676		0	15,418	0	0	0	0	0		0	0	22
23 535300 474815	CIP 11DistSysFeeder#573-676Lbr		0	0	20,350	0	0	0	0		0	0	23
24 535300 474820	CIP 12 Dist Sys Feeder #575		0	286,303	299,653	15,148	402,864	418,012	550,000		550,000	0	24
25 535300 474825	CIP 12 Dist Sys Feeder#575 Lbr		0	58,803	24,915	0	0	0	0		0	0	25
26 535300 474830	CIP 13 Dist Sys 1209 N. Main		0	2,031	1,484	0	0	0	0		200,000	200,000	26
27 535300 474840	CIP 14 Dist Sys Stone Creek		0	9,916	88,519	54	124,461	124,515	100,000		50,000	(50,000)	27
28 535300 474845	CIP 14 Dist Sys StoneCreek Lbr		0	2,570	24,464	228	0	228	0		0	0	28
29 535300 474850	CIP 15 Dist Sys Feeder #373		0	0	111,928	271	0	271	430,000		40,000	(390,000)	29
30 535300 474855	CIP 15 Dist Sys Feeder #373Lbr		0	0	4,048	150	0	150	0		0	0	30
31 535300 474860	CIP 16 Dist Sys 400 N Pump		0	0	13,907	0	20,000	20,000	0		0	0	31
32 535300 474865	CIP 16 Dist Sys 400 N Pump Lbr		0	0	2,760	0	0	0	0		0	0	32
33 535300 474870	CIP 17 Dist SysFeeder#673-#271		0	10,366	223,268	161,692	0	161,692	171,000		0	(171,000)	33
34 535300 474875	CIP 17 DistSysFeeder#673-#271L		0	0	21,970	6,523	0	6,523	0		0	0	34
35 535300 474880	CIP 18 Dist Sys Holbrook Pump		0	0	0	10,892	0	10,892	0		0	0	35
36 535300 474885	CIP 18 Dist Sys Holbrook PumpL		0	0	127	607	0	607	0		0	0	36
37 535300 474890	CIP 19 Dist Sys Feeder #374		0	0	0	0	10,000	10,000	130,000		0	(130,000)	37
38 535300 474900	CIP 20 Dist Sys PV & Bat Sys		0	0	33,067	0	0	0	200,000		200,000	0	38
39 535300 474905	CIP 20 Dist Sys PV & Bat Sys L		0	0	10,874	0	0	0	0		0	0	39
40 535300 474910	CIP 21 Dist Sys 1940 S 200 W		0	0	33,143	0	0	0	0		0	0	40
41 535300 474915	CIP 21 Dist Sys 1940S 200W Lbr		0	0	4,259	4,463	0	4,463	0		0	0	41
42 535300 474920	CIP 22 Dist Sys Renaissance		0	0	0	0	26,000	26,000	0		0	0	42
43 535300 474925	CIP 22 Dis Sys Renaissance Labor		0	0	0	0	0	0	0		0	0	43
44 535300 474930	CIP 23 Dist Sys Alpha Graphics		0	0	0	0	20,000	20,000	0		0	0	44
45 535300 474935	CIP 23 Dist Sys Alpha Graphics Labor		0	0	0	0	0	0	0		0	0	45
46 535300 474940	CIP 24 Dis Sys Stoker Plaza		0	0	0	0	0	0	0		0	0	46
47 535300 474945	CIP 24 Dist Sys Stoker Plaza L		0	0	5,351	0	0	0	0		0	0	47
48	<b>TOTAL CAPITAL EXPENSES</b>		<b>1,308,483</b>	<b>5,754,463</b>	<b>2,832,444</b>	<b>495,400</b>	<b>1,060,941</b>	<b>1,556,341</b>	<b>4,706,000</b>	<b>0</b>	<b>4,320,000</b>	<b>(386,000)</b>	<b>48</b>

# Light & Power Budget (continued)

LIGHT & POWER											
Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>Accrual Accounting Adjustments</b>											
535300 454800	Depreciation Expense	2,205,333	2,307,809	2,406,715	0	0	0	0	N/A	N/A	N/A
535300 454900	Amortization Expense	0	1,212,235	1,296,107	0	1,212,235	1,212,235	1,212,235		1,212,235	
535300 496000	Fixed Assets Adjustments	(1,290,009)	(5,733,752)	(2,844,427)	(35,862)	0	(35,862)	0	N/A	N/A	N/A
535300 496100	Bond Principal Pmt Adjustment	(665,000)	(675,000)	(690,000)	(705,000)	0	(705,000)	0	N/A	N/A	N/A
<b>Total Accrual Accounting Adjustments</b>		<b>250,325</b>	<b>(2,888,709)</b>	<b>168,395</b>	<b>(740,862)</b>	<b>1,212,235</b>	<b>471,373</b>	<b>1,212,235</b>	<b>0</b>	<b>1,212,235</b>	<b>0</b>
<b>TOTAL POWER EXPENSES</b>		<b>23,261,405</b>	<b>24,189,415</b>	<b>25,747,911</b>	<b>10,741,347</b>	<b>18,378,100</b>	<b>29,119,447</b>	<b>31,603,233</b>	<b>4,376,436</b>	<b>39,458,626</b>	<b>7,855,393</b>
<b>EARNINGS (LOSS) BEFORE OPERATING TRANSFERS</b>		<b>4,179,880</b>	<b>3,902,409</b>	<b>3,140,186</b>	<b>1,896,330</b>	<b>(2,398,335)</b>	<b>(502,005)</b>	<b>(2,592,222)</b>	<b>(4,376,436)</b>	<b>(10,640,113)</b>	<b>(8,047,891)</b>
<b>OPERATING TRANSFERS IN (OUT)</b>											
535300 492000	Transfer To General Fund	(2,357,317)	(2,452,437)	(2,448,615)	(1,271,593)	(1,350,644)	(2,622,237)	(2,490,000)		(2,752,122)	(262,122)
	Use of (Addition to) Net Position						0	0	3,500,000	13,392,235	13,392,235
<b>TOTAL OPERATING TRANSFERS IN (OUT)</b>		<b>(2,357,317)</b>	<b>(2,452,437)</b>	<b>(2,448,615)</b>	<b>(1,271,593)</b>	<b>(1,350,644)</b>	<b>(2,622,237)</b>	<b>(2,490,000)</b>	<b>3,500,000</b>	<b>10,640,113</b>	<b>13,130,113</b>
<b>NET EARNINGS (LOSS)</b>		<b>1,822,564</b>	<b>1,449,972</b>	<b>691,571</b>	<b>624,737</b>	<b>(3,748,979)</b>	<b>(3,124,242)</b>	<b>(5,082,222)</b>	<b>(876,436)</b>	<b>(0)</b>	<b>5,082,222</b>

# Light & Power Organizational Chart



# Golf Fund

## **OVERVIEW**

The Bountiful Ridge Golf Course will provide the highest possible level of golf programs and golf facilities at reasonable rates to Bountiful City residents and others. This has been the mission statement since opening in July of 1975. The staff is committed to provide the best possible golf experience at the best rates possible. Bountiful residents, along with area golfers, expect excellent facilities and programs and will pay a fair rate to support them.

Growth in the number of golf facilities has increased the competition for play from the local and area golfers. Since 2000, the over-abundance of golf courses along with a turbulent economy has presented the golf industry with challenging times where rounds of golf have decreased both nationally and locally. We believe it is through our strong customer service and programs, along with a loyal following of core golfers, that our facility has been able to maintain its level of play while many area courses have had a decrease in their amount of activity. Bountiful Ridge continues to maintain the status of being one of the top public golf courses both state-wide and nationally, and remains as one of the few profitable and successful golf courses in Utah.

### Budget and Financial Structure

The Bountiful Ridge Golf Course is an Enterprise Fund within the general Bountiful City Budget. As an Enterprise Fund the Golf Course is budgeted to generate enough operational income (fees) to offset any operational expenses, capital expenses and contributions to the reserve funds.

### Programs

The Bountiful Ridge Golf Course provides a wide variety of golf activities and programs. We provide recreational, club and state level events and programs. We facilitate programs for men, women, juniors and seniors, couples, and a broad based lesson/player development program. The golf facility and its employees have won several prestigious awards and recognitions within the local golf community as well as nationally.

### Admissions and Fees (Revenues)

The Golf Course fees are at the low end in comparison to other local golf facilities and extremely low in comparison to other golf facilities throughout the country. A fee comparison survey is completed on an annual basis to facilitate the budgeting process.

# Golf Fund (continued)

## **OVERVIEW (continued)**

The majority of golf course revenues are generated from green fees (admission fees) and golf cart rental fees. Other revenues include shared profit from golf shop sales, lease of the snack bar, rental equipment and interest on reserve funds. There are also a few sundry accounts to record un-budgeted or infrequent revenue collections.

We budget for approximately 65,000 nine-hole rounds each season. This figure will be higher or lower depending on the weather for that season (fiscal year). Our fiscal year ends in the middle of the golf season on June 30<sup>th</sup>. All budgeted revenues and expenses span parts of two golf seasons. Green fees are the number one revenue source. Golf cart rentals are second. The golf shop sales, snack bar lease and interest income follow as revenue sources.

### Expenditures

Golf Course expenditures are used to provide the programs and the levels of service as outlined in our Golf Course goals. Every care is taken to responsibly use Golf Course funds to best provide services and programs for the citizens. Golf expenditures are in three major areas: salaries, wages, and benefits; operating expenses; capital expenses.

### Employees

The Golf Course currently employs five full time employees including the Golf Course Superintendent, Assistant Superintendent, Golf Course Mechanic, Head Golf Professional and Assistant Golf Professional. The Golf Course employs part-time seasonal employees to fill all other positions.

The maintenance (outside) operation uses approximately 13,000 seasonal employee hours for course maintenance. The total number of maintenance employees at peak season is approximately 20. These workers maintain all of the outside facilities including fairways, greens, perimeter areas, water system and outside buildings.

The golf shop (inside) operation uses approximately 10,000 seasonal employee hours for operational and program duties. The total number of golf shop staff at peak season is approximately 23. These workers provide service as apprentice professionals, starters, golf course player assistants and cart service employees.

# Golf Fund (continued)

## **OVERVIEW (continued)**

### Operational Expenses

Operational expenses include all of the items and materials required to operate the golf facility at an efficient level during the budget year. Many of the expense accounts are self-explanatory. These expense accounts contain the annual costs for all supplies including office supplies, maintenance supplies and special departmental supplies. All fuels, oils, equipment maintenance and parts and all services are included in operational expenses. Other operational accounts include accounts related to employee training and education, employee and facility organizational memberships and subscriptions and telephone and utility costs. The golf shop's inventory and cost of goods for resale are purchased from these operational accounts.

### Capital Expenses

Capital expenditures include major facility and equipment improvements or purchases. We have a program to replace old golf carts and maintenance equipment on a regular basis. We also budget for golf course/facility renovations from these accounts. A portion of Golf Course revenues are set aside in reserve accounts to offset the replacement of capital items.

## **GOALS & PROJECTS**

As golf professionals and course superintendents it was agreed upon by all that the keys to success for the 2020-2021 season would be outstanding course conditions, outstanding customer service, and constant communication between professional and superintendent staffs.

### Golf Professionals/Clubhouse Staff Goals

- Provide the highest possible level of golf programs and golf facilities to Bountiful City residents and others
- Provide the highest possible level of customer relations and experience to Bountiful Ridge patrons
- Continue with four step plan of clubhouse remodel
- Work with new restaurant concessionaire to set goals that align with our Bountiful Ridge mission statement
- Attract new corporate tournament business while working to retain existing groups
- Continue recruiting/retaining sponsors for Men's Association and state tournaments

# Golf Fund (continued)

## **GOALS & PROJECTS (continued)**

### Golf Professionals/Clubhouse Staff Goals (continued)

- Expand/increase golf course marketing and social media presence
- Increase rounds/revenue in non- peak time hours
- Continue building “core golfer” base through increased men’s, women’s and senior association weekly participation
- Update/enhance website with a front page golf course flyover

### Golf Professionals/Clubhouse Staff Projects

- Attract golfers/increase play at slower times of day through strategic dynamic pricing, POS marketing, and social media marketing
- Develop and execute plan to remodel restaurant area of clubhouse (winter 2020)
- Work closely with new restaurant concessionaire to ensure a seamless transition in Food & Beverage service to be provided
- Continue reaching out to area businesses offering Men’s Association sponsorship opportunities
- Market to new corporate tournament events through distribution of tournament information packets.
- Coordinate and promote summer Bountiful Ridge Block Party in conjunction with Clubs for Kids activity
- Golf Professionals will continue with the training/education clubhouse staff members in new ways to provide the highest level of customer service to our patrons
- Continue building our “core golfer” base including men’s, women’s, couples associations/programs, along with a strong junior golf program
- Golf Professionals will continue to be actively involved in the PGA organization and remain proactive in attending PGA education and training seminars
- Seek out possible providers for a golf course flyover to include on website

### Superintendents/Maintenance Staff Goals

- Continue to renovate / level tee boxes where needed
- Continue to improve bunkers
- Remove dead, dying, and unsightly trees
- Improve flower beds and area on hill behind #18

# Golf Fund (continued)

## **GOALS & PROJECTS (continued)**

### Superintendents/Maintenance Staff Projects

- Lower height on leveled tees from last season
- Level tee boxes in need of repair. #14 white tee, #3 white tee
- Renovate bunkers on holes 10-15
- Core aerate all fairways, tees, and approaches
- Continue controlling poa-annua seed-heads aggressively on greens

## **LINE-ITEM HIGHLIGHTS**

### OPERATING REVENUES

Acct# 55730-362300, Rent of Golf Carts

Budget an increase of \$40,000 due to increase of golf cart rental rates

Acct# 55730-362400, Lease of Restaurant

Budgeted a decrease of \$2,000 due to contract of new restaurant concessionaire

### OPERATING EXPENSES

Acct# 555500-411000, Salaries-Perm Employees

Budgeted an increase of \$7,596 due to eligible merit raise increases.

Acct. # 555500-413010, FICA Taxes

Budgeted an increase of \$581 due to increase in FICA taxes.

# Golf Fund (continued)

## **LINE-ITEM HIGHLIGHTS (continued)**

### OPERATING EXPENSES (continued)

Acct# 555500-413020, Employee Medical Insurance

Budgeted an increase of \$4,621 due to increase in staff's medical insurance costs.

Acct# 555500-413030, Employee Life Insurance

Budgeted an increase of \$44 due to increased cost of employee life insurance

Acct. # 555500-413040, State Retirement & 401K

Budgeted an increase of \$1,448 due to increase in State retirement increases

Acct. # 555500-491640, Workers Comp. Premium Charge

Budgeted an increase of \$152 due to increase in Workers Comp. charges

Acct. # 555500-425700, Equipment Supplies and Maintenance

Budgeted an annual increase of \$82,000 to pay for new equipment under the proposed equipment lease agreement over the next five years with the option of an end of lease agreement buyout.

Acct. # 555500-42700, Utilities

Budgeted an increase of \$3,000 due to recent trends and projections based on our past year

# Golf Fund (continued)

## **LINE-ITEM HIGHLIGHTS (continued)**

### OPERATING EXPENSES (continued)

Acct# 555500-431100, Legal and Auditing Fees

Budgeted an increase of \$88 due to projected increase auditing costs city wide

Acct#555500-451100, Insurance & Surety Bonds

Budgeted and increase of \$328 due to projected increases in this expense

Acct# 555500-491150, Admin Services Reimbursement

Budgeted an increase of \$5,105 due to increased cost of service to golf enterprise fund. This transfer is made for the purpose of reimbursing the General Fund of the city for services provided to the Enterprise Funds. Those services include such things as payroll/employee benefits, accounting, budgeting, legal, insurance, billing/customer service and other professional services provided by department staff members of the General Fund. The transfer amounts were recently restudied and revised to ensure their accuracy and adequacy for cost recovery in services provided. These transfer amounts will be periodically restudied and revised for this purpose in future years.

### NON OPERATING REVENUES

Acct# 556010-361000, Interest & Investment Earnings

Budgeted a decrease of \$9,000 due to depletion of Reserve fund along with projected interest rate decrease

# Golf Fund (continued)

## **LINE-ITEM HIGHLIGHTS (continued)**

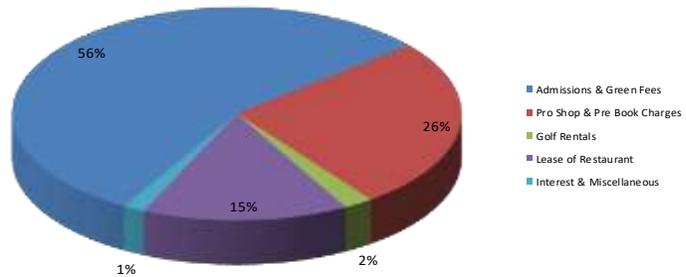
### CAPITAL PROJECTS

Acct# 555500-472100, Buildings

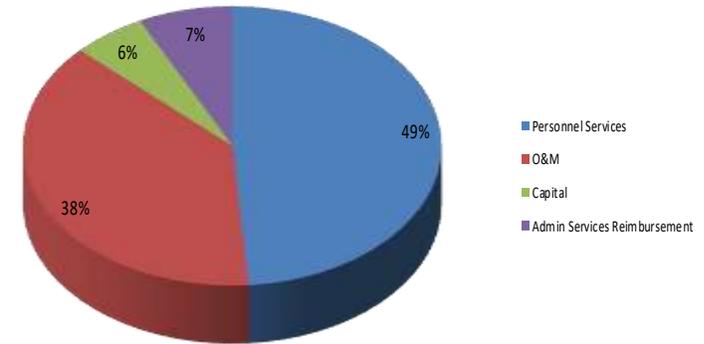
Budgeted an increase of \$100,000 for purpose of Clubhouse restaurant remodel/repairs

# Golf Budget Graphs

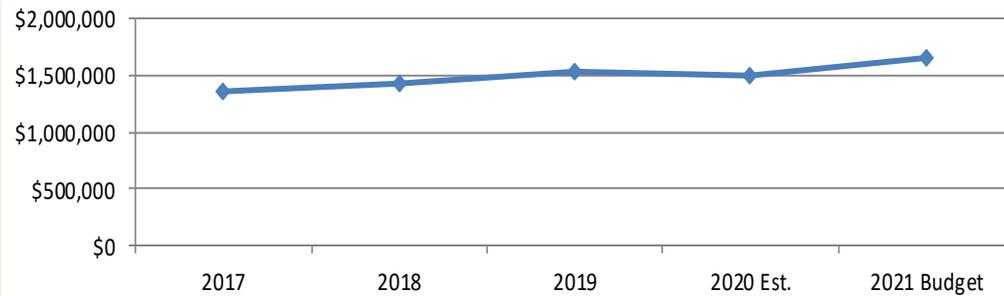
**FY 2020-2021 Golf Revenues**



**FY 2020-2021 Golf Expenses**



**Budget History  
(Less Capital)**



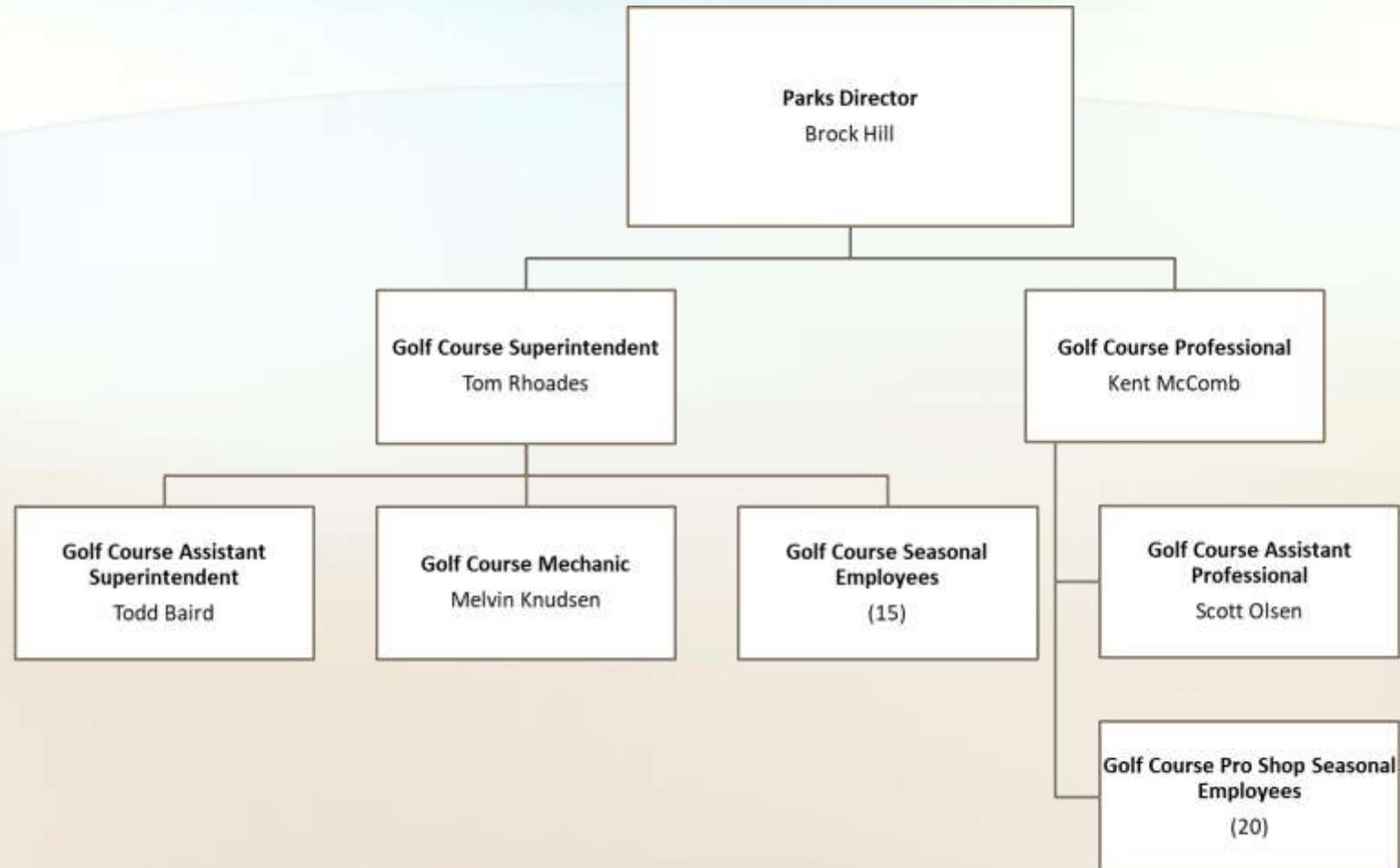
# Golf Budget

Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>GOLF COURSE</b>											
<b>OPERATING REVENUES</b>											
557020 347100	Admissions & Green Fees	799,726	782,895	642,972	448,800	361,000	809,800	825,000		825,000	0
557020 347455	Prebook Admin Charges	9,108	3,727	0	0	0	0	0		0	0
557030 362300	Rent Of Golf Carts	323,675	320,839	264,626	180,487	156,000	336,487	345,000		385,000	40,000
557030 362320	Pro Shop Equipment Rentals	7,016	6,956	5,955	3,172	3,000	6,172	6,500		6,500	0
557030 362400	Lease Of Restaurant	27,942	25,693	25,000	12,214	12,500	24,714	27,000		25,000	(2,000)
557040 347450	Pro Shop Sales	212,425	224,760	210,867	150,258	68,900	219,158	220,000		220,000	0
<b>TOTAL OPERATING REVENUES</b>		<b>1,379,892</b>	<b>1,364,871</b>	<b>1,149,420</b>	<b>794,932</b>	<b>601,400</b>	<b>1,396,332</b>	<b>1,423,500</b>	<b>0</b>	<b>1,461,500</b>	<b>38,000</b>
<b>OPERATING EXPENSES</b>											
<b>PERSONNEL SERVICES</b>											
555500 411000	Salaries - Perm Employees	368,381	359,891	371,540	171,151	190,175	361,326	394,797		402,393	7,596
555500 412100	Temp Employees - Grounds	126,636	116,164	113,985	60,209	54,000	114,209	121,000		121,000	0
555500 412200	Temp Employees - Pro Shop	86,488	90,014	86,181	53,883	41,500	95,383	97,000		97,000	0
555500 413010	Fica Taxes	43,741	42,680	43,436	21,791	19,950	41,741	46,879		47,460	581
555500 413020	Employee Medical Ins	65,126	60,872	68,086	35,684	39,151	74,835	92,263		96,884	4,621
555500 413030	Employee Life Ins	1,921	1,936	1,942	947	1,042	1,989	2,254		2,298	44
555500 413040	State Retirement & 401 K	70,488	46,954	76,441	31,248	34,425	65,673	75,096		76,544	1,448
555500 413100	Retired Employee Benefits	(170)	(782)	(1,014)	0	0	0	782		782	0
555500 462180	Accrued Comp Time Exp	(503)	(19)	345	0	0	0	0		0	0
555500 462190	Accrued Sick Leave Exp	386	545	890	0	0	0	0		0	0
555500 462200	Accrued Vacation Expense	3,100	7,107	403	0	0	0	0		0	0
555500 491640	WorkersCompPremiumCharge-ISF	11,657	11,352	11,562	5,796	6,535	12,331	12,256		12,408	152
<b>TOTAL PERSONNEL SERVICES</b>		<b>777,249</b>	<b>736,714</b>	<b>773,798</b>	<b>380,709</b>	<b>386,778</b>	<b>767,487</b>	<b>842,327</b>	<b>0</b>	<b>856,769</b>	<b>14,442</b>
<b>OPERATIONS &amp; MAINTENANCE</b>											
555500 421000	Books Subscr & Mmbrshp	2,463	1,793	1,222	370	2,100	2,470	2,500		2,500	0
555500 422000	Public Notices	2,724	2,145	3,046	0	2,500	2,500	2,700		2,700	0
555500 422100	Advertising & Marketing	0	0	0	1,185	7,800	8,985	10,000		10,000	0
555500 423000	Travel & Training	3,133	2,976	3,739	0	3,250	3,250	3,500		3,500	0
555500 424000	Office Supplies	2,223	1,910	1,210	170	2,200	2,370	2,500		2,500	0
555500 425000	Equip Supplies & Maint	47,998	52,489	54,163	28,050	22,000	50,050	52,500		134,500	82,000
555500 425100	Special Equip Maintenance	55,923	61,071	55,565	42,882	10,000	52,882	56,000		56,000	0
555500 426000	Bldg & Grnd Suppl & Maint	125,600	109,049	103,465	60,480	28,191	88,671	106,000		96,000	(10,000)
555500 426020	Clubhouse Building Maintenance	0	0	0	0	10,809	10,809	0	29,000	10,000	10,000
555500 426100	Special Projects	31,388	25,646	99,690	11,834	20,000	31,834	41,000		41,000	0
555500 427000	Utilities	85,764	86,365	102,369	98,775	24,000	122,775	85,000	130,000	88,000	3,000
555500 428000	Telephone Expense	4,543	5,092	5,221	3,386	1,900	5,286	5,300		5,300	0
555500 429300	Computer Hardware	1,139	1,190	1,190	1,190	0	1,190	1,190		1,190	0
555500 431000	Profess & Tech Services	1,586	7,316	7,356	7,200	0	7,200	7,200		7,200	0
555500 431040	Bank & Investment Account Fees	2,429	1,729	2,024	557	600	1,157	1,500		1,500	0
555500 431050	Credit Card Merchant Fees	31,119	33,489	32,338	33,734	10,025	43,759	34,000		34,000	0
555500 431100	Legal And Auditing Fees	750	746	620	608	0	608	608		696	88
555500 431400	Landfill Fees	30	0	30	10	80	90	100		100	0

# Golf Budget (continued)

			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	
	Account Number	Account Description	2017	2018	2019	Actual	Estimate	2020 Est.	2020 Budget	2020 Budget	2021 Budget	Change	
1	<b>GOLF COURSE</b>												
2													
3													
4													
5	555500	448000	Operating Supplies	10,966	11,927	12,783	5,192	3,000	8,192	11,000	11,000	0	
6	555500	448220	Pro Shop Misc Supplies	8,704	9,808	13,648	4,542	8,000	12,542	13,000	13,000	0	
7	555500	448240	Items Purchased - Resale	130,183	143,079	129,180	52,495	86,000	138,495	139,000	139,000	0	
8	555500	451100	Insurance & Surety Bonds	10,415	10,945	10,993	11,174	0	11,174	10,945	11,273	328	
9	555500	461000	Miscellaneous Expense	1,155	741	630	588	400	988	1,000	1,000	0	
10	555500	463000	Cash Over Or Short	(225)	7	1,726	52	0	52	0	0	0	
11	555500	491150	Admin Services Reimbursement	25,193	110,700	116,904	61,548	61,548	123,096	123,096	128,201	5,105	
12	<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>			585,201	680,213	759,114	426,022	304,403	730,425	709,639	800,160	90,521	
13													
14	<b>TOTAL OPERATING EXPENSES</b>			1,362,450	1,416,927	1,532,912	806,731	691,181	1,497,912	1,551,966	1,656,929	104,963	
15													
16	<b>EARNINGS (LOSS) FROM OPERATIONS</b>			17,442	(52,056)	(383,492)	(11,799)	(89,781)	(101,580)	(128,466)	(159,000)	(195,429)	(66,963)
17													
18	<b>NONOPERATING REVENUES (EXPENSES)</b>												
19	555500	453600	Loss-Deleted Fixed Assets	0	1,000	0	0	0	0	0	0	0	
20	556010	361000	Interest & Investment Earnings	29,336	36,248	39,902	16,451	15,000	31,451	29,000	20,000	(9,000)	
21	556010	361200	InvestmntUnrealized(Gain)/Loss	(8,341)	(17,397)	12,093	0	0	0	0	0	0	
22	556000	369000	Sundry Revenues	11,655	2,654	1,594	1,721	1,200	2,921	3,000	3,000	0	
23	<b>NONOPERATING REVENUES - NET</b>			32,649	22,504	53,589	18,171	16,200	34,371	32,000	0	23,000	(9,000)
24													
25	<b>EARNINGS (LOSS) BEFORE CAPITAL &amp; TRANSFERS</b>			50,091	(29,552)	(329,903)	6,372	(73,581)	(67,209)	(96,466)	(159,000)	(172,429)	(75,963)
26													
27	<b>CAPITAL PROJECTS</b>												
28	555500	472100	Buildings	0	0	0	0	50,000	50,000	0	100,000	100,000	100,000
29	555500	473100	Improv Other Than Bldgs	1,195	0	0	0	0	0	50,000	100,000	0	(50,000)
30	555500	474500	Machinery & Equipment	57,460	53,597	29,410	58,902	0	58,902	60,000	0	(60,000)	
31	<b>TOTAL GOLF COURSE - CAPITAL PROJECTS</b>			58,655	53,597	29,410	58,902	50,000	108,902	110,000	100,000	100,000	(10,000)
32	<i>Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.</i>												
33													
34	<b>Accrual Accounting Adjustments</b>												
35	555500	454800	Depreciation Expense	178,921	151,815	124,460	0	0	0	0	46,000	N/A	N/A
36	555500	496000	Fixed Assets Adjustments	(57,460)	(53,597)	0	0	0	0	N/A	N/A	N/A	N/A
37	<b>Total Accrual Accounting Adjustments</b>			121,461	98,218	124,460	0	0	0	0	46,000	0	0
38													
40	<b>TOTAL GOLF EXPENSES</b>			1,542,566	1,568,742	1,686,782	865,633	741,181	1,606,814	1,661,966	305,000	1,756,929	94,963
41													
42	<b>EARNINGS (LOSS) BEFORE OPERATING TRANSFERS</b>			(130,025)	(181,367)	(483,773)	(52,530)	(123,581)	(176,111)	(206,466)	(305,000)	(272,429)	(65,963)
43													
44	<b>OPERATING TRANSFERS IN (OUT)</b>												
45			Use of (Addition to) Net Position						0	0	170,000	272,429	272,429
46	<b>TOTAL OPERATING TRANSFERS IN (OUT)</b>			0	0	0	0	0	0	0	170,000	272,429	272,429
47													
48	<b>NET EARNINGS (LOSS)</b>			(130,025)	(181,367)	(483,773)	(52,530)	(123,581)	(176,111)	(206,466)	(135,000)	0	206,466

# Golf Organizational Chart



# Landfill Fund

## OVERVIEW

The Bountiful City Landfill provides City residents with quality service and competitive pricing. The staff seeks to keep the landfill organized, clean and structured to fulfill the needs and requirements necessary for City residents. Staff strives to improve dumping areas by type and vehicle size for a safe and convenient dumping operation. The daily priority is to cover landfill cells and maintain the all-weather roads.

## GOALS & PROJECTS

Trees and green waste are diverted from the landfill to extend the life of the landfill and to be used as compost. Staff members divert recyclables such as salvageable metals, aluminum, urethane, white goods, electronic components and Freon extracted from white goods dropped off at the site.

## LINE-ITEM HIGHLIGHTS

Highlights of the proposed budget are as follows:

Acct# 577000 - 377300 Gate Receipts  
Increased \$75,000 in this account is due to volume increase.

Acct# 577000 - 377350 Governmental Collections  
Increased \$2,000 in this account is due to actual historical usage and volume.

Acct# 576000 - 377900 Salvage Sales  
Increased \$2,000 in this account is due to volume increase.

# Landfill Fund (continued)

## **LINE-ITEM HIGHLIGHTS (CONTINUED)**

Acct# 575700 - 411000 to 491640 Personnel Services

Increased \$18,586 in these accounts is for employee merit increases and the increased cost of health insurance.

Acct# 575700 - 431050 Environmental Monitoring

Increased \$2,200 due to monitoring and testing requirements.

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

Decreased \$18,000 in this account. To be in accordance with State and Federal Regulations, Landfills must set aside funds for Closure and Post Closure. These funds are used to plan and provide for final cover placement, grading, gas control systems, final compaction, establishment of vegetation and long term care after closure. Projected amount for closure is \$2.2 million.

Acct# 575700 - 491150 Transfer to Administrative Services

Increased \$1,958 in the reimbursement to the City for the cost of services it provides to the Landfill Department Enterprise fund.

Acct# 576010 - 361000 Interest & Investment Earnings

Increased \$35,000 for the return on the Interest & Investments

Acct# 575700 - 474500 Machinery & Equipment

Decreased \$277,500 purchases planned large haul truck, service truck and message board.

Acct# 575700 - 473100 Improvements Other Than Buildings

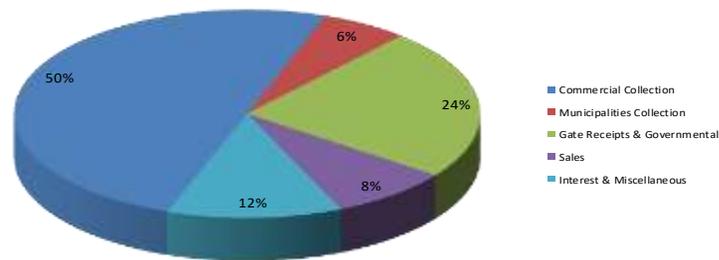
Decreased \$28,000 no improvements planned for this year.

Acct# 575700 - 491000 Transfer To Other Funds

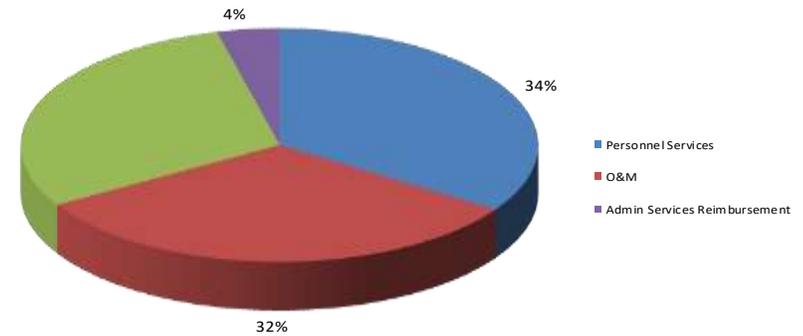
The \$238,056 transfer to the Recycling fund is for the Recycling Processing Services charges.

# Landfill Budget Graphs

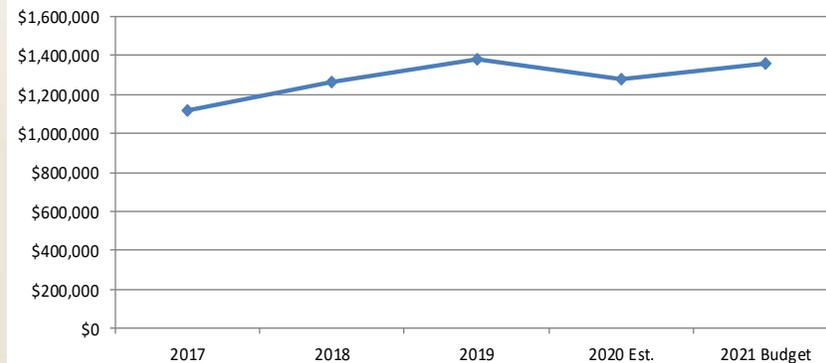
**FY 2020-2021 Landfill Revenues**



**FY 2020-2021 Landfill Expense**



**Budget History  
(Less Capital)**



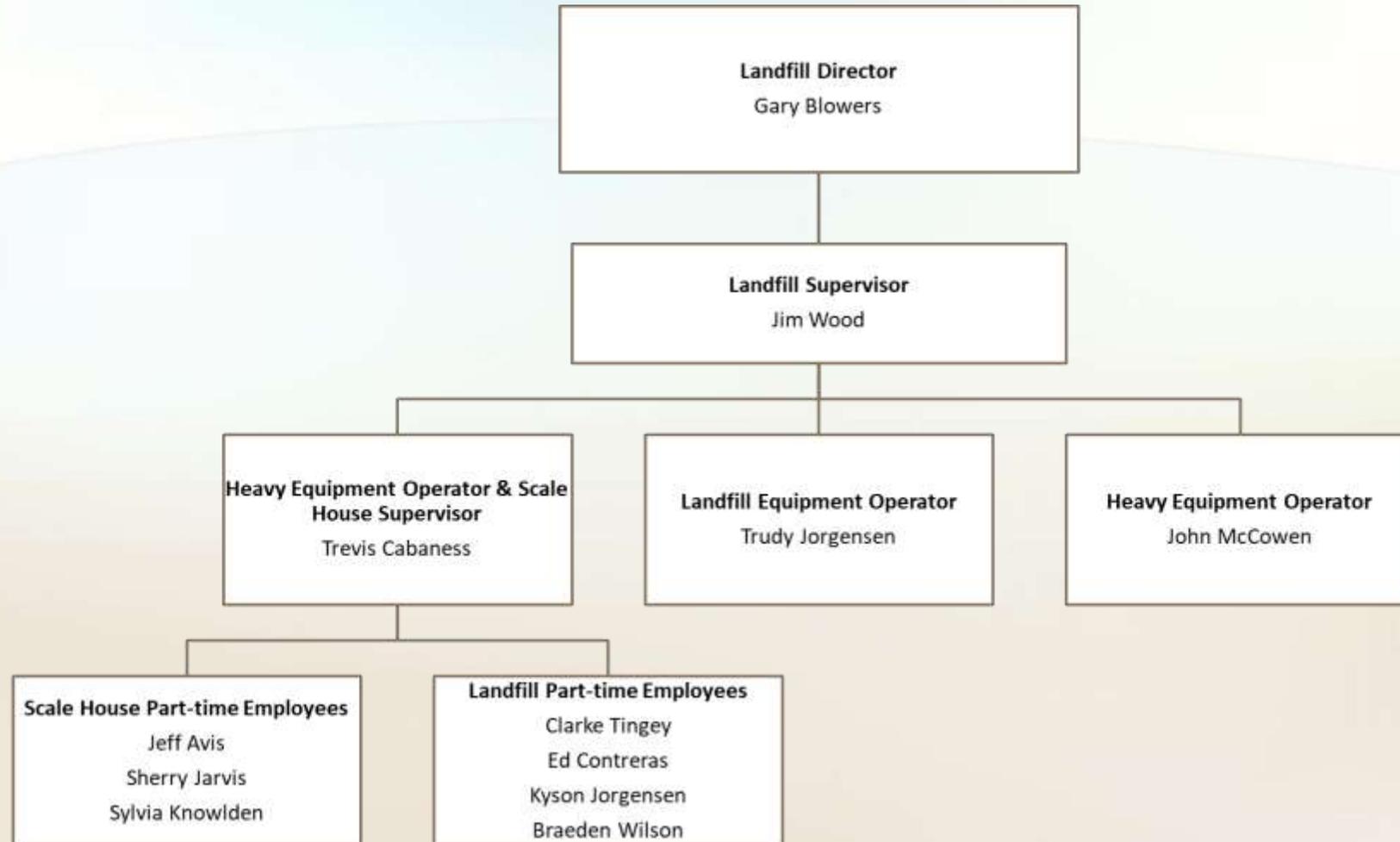
# Landfill Budget

Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>LANDFILL</b>											
<b>OPERATING REVENUES</b>											
577000 377100	Commercial Collection	743,577	1,018,602	916,534	469,907	455,093	925,000	925,000		925,000	0
577000 377200	Municipalities Collection	117,025	117,357	118,278	48,745	63,255	112,000	112,000		112,000	0
577000 377300	Gate Receipts	258,817	412,445	473,901	246,617	178,383	425,000	350,000		425,000	75,000
577000 377350	Governmental Collections	4,191	12,454	16,125	11,525	2,000	13,525	10,000		12,000	2,000
576000 377500	Compost Sales	103,993	106,877	89,027	38,563	81,437	120,000	120,000		120,000	0
576000 377600	Wood Chips Sales	14,481	13,510	12,172	8,292	1,708	10,000	10,000		10,000	0
576000 377900	Salvage Sales	27,698	41,635	28,066	11,571	13,429	25,000	23,000		25,000	2,000
<b>TOTAL OPERATING REVENUES</b>		<b>1,269,783</b>	<b>1,722,881</b>	<b>1,654,103</b>	<b>835,220</b>	<b>795,305</b>	<b>1,630,525</b>	<b>1,550,000</b>	<b>0</b>	<b>1,629,000</b>	<b>79,000</b>
<b>OPERATING EXPENSES</b>											
<b>PERSONNEL SERVICES</b>											
575700 411000	Salaries - Perm Employees	244,799	293,443	316,869	151,721	175,415	327,136	327,136		330,566	3,430
575700 412000	Salaries-Temp & Part-Time	85,347	92,005	97,488	55,925	60,275	116,200	108,200		116,200	8,000
575700 413010	Fica Taxes	24,622	28,635	30,680	15,428	18,027	33,455	33,455		34,490	1,035
575700 413020	Employee Medical Ins	63,466	82,128	90,488	40,828	54,603	95,431	92,567		97,616	5,049
575700 413030	Employee Life Ins	1,449	1,736	1,862	860	1,247	2,107	2,107		2,123	16
575700 413040	State Retirement & 401 K	52,091	47,593	68,932	28,728	33,657	62,385	62,385		63,039	654
575700 413100	Retired Employee Benefits	(102)	(469)	(869)	0	469	469	469		469	0
575700 425300	Vehicle Allowance	4,092	4,092	4,092	1,872	2,209	4,081	4,081		4,081	0
575700 462180	Accrued Comp Time Exp	(445)	1,328	(3,276)	0	0	0	0		0	0
575700 462190	Accrued Sick Leave Exp	246	211	928	0	0	0	0		0	0
575700 462200	Accrued Vacation Expense	2,554	5,309	(731)	0	0	0	0		0	0
575700 491640	WorkersCompPremiumCharge-ISF	6,782	7,976	8,571	4,290	8,119	12,409	12,409		12,810	401
<b>TOTAL PERSONNEL SERVICES</b>		<b>484,899</b>	<b>563,986</b>	<b>615,035</b>	<b>299,653</b>	<b>354,021</b>	<b>653,674</b>	<b>642,809</b>	<b>0</b>	<b>661,395</b>	<b>18,586</b>
<b>OPERATIONS &amp; MAINTENANCE</b>											
575700 422000	Public Notices	86	0	86	0	300	300	300		300	0
575700 423000	Travel & Training	4,902	4,641	929	10	3,990	4,000	4,000		4,000	0
575700 424000	Office Supplies	2,468	4,962	3,948	2,727	2,088	4,815	4,815		4,815	0
575700 425000	Equip Supplies & Maint	250,526	305,663	306,738	236,686	56,314	293,000	293,000		293,000	0
575700 426000	Bldg & Grnd Suppl & Maint	37,858	36,032	23,495	11,801	11,199	23,000	23,000		23,000	0
575700 427000	Utilities	7,953	6,346	6,965	3,070	3,930	7,000	7,000		7,000	0
575700 428000	Telephone Expense	3,483	3,816	3,986	2,029	7,001	9,030	5,100		5,100	0
575700 431000	Profess & Tech Services	154	67	230	0	0	0	0		0	0
575700 431040	Bank & Investment Account Fees	7,811	7,912	6,247	2,609	3,490	6,099	8,000		8,000	0
575700 431050	Credit Card Merchant Fees	1,807	2,903	7,028	4,782	2,218	7,000	7,000		7,000	0
575700 431100	Legal And Auditing Fees	509	566	742	893	0	893	893		1,034	141
575700 431300	Environmental Monitoring	27,509	37,966	58,172	17,108	24,892	42,000	42,000		44,200	2,200
575700 448000	Operating Supplies	15,590	19,347	17,297	8,970	5,030	14,000	14,000		14,000	0
575700 451100	Insurance & Surety Bonds	7,450	8,716	9,388	9,722	0	9,722	9,388		10,208	820
575700 452300	Uncollectible Accounts	432	(210)	1,075	0	0	0	400		400	0
575700 455000	Closure/Post-Closure Exp	42,512	12,886	40,956	0	(18,000)	(18,000)	65,000		47,000	(18,000)
575700 461000	Miscellaneous Expense	570	33,573	523	224	276	500	200		500	300

# Landfill Budget (continued)

Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>LANDFILL</b>											
575700 462400	Contract Equipment	140,351	150,043	207,211	56,260	93,740	150,000	150,000		150,000	0
575700 463000	Cash Over Or Short	(50)	(178)	(139)	90	60	150	300		150	(150)
575700 491150	Admin Services Reimbursement	77,220	63,666	68,502	36,493	36,493	72,986	72,986		74,944	1,958
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>629,140</b>	<b>698,715</b>	<b>763,375</b>	<b>393,472</b>	<b>233,021</b>	<b>626,493</b>	<b>707,382</b>	<b>0</b>	<b>694,651</b>	<b>(12,731)</b>
<b>TOTAL LANDFILL OPERATING EXPENSES</b>		<b>1,114,039</b>	<b>1,262,701</b>	<b>1,378,410</b>	<b>693,125</b>	<b>587,042</b>	<b>1,280,167</b>	<b>1,350,191</b>	<b>0</b>	<b>1,356,046</b>	<b>5,855</b>
<b>EARNINGS (LOSS) FROM OPERATIONS</b>		<b>155,744</b>	<b>460,180</b>	<b>275,693</b>	<b>142,095</b>	<b>208,263</b>	<b>350,358</b>	<b>199,809</b>	<b>0</b>	<b>272,954</b>	<b>73,145</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>											
576000 369000	Sundry Revenues	819	1,279	92	98	0	98	0		0	0
576010 361000	Interest & Investment Earnings	194,336	252,343	291,685	138,078	86,922	225,000	190,000		225,000	35,000
576010 361200	InvestmntUnrealized(Gain)/Loss	(48,163)	(79,055)	74,522	0	0	0	0		0	0
576010 369040	Interest Earnings - N/R	0	4,440	86,488	40,326	38,319	78,645	78,645		0	(78,645)
576020 364000	Gain on Fixed Asset Sales	400	4,000	0	0	0	0	0		0	0
<b>NONOPERATING REVENUES - NET</b>		<b>147,392</b>	<b>183,007</b>	<b>452,788</b>	<b>178,501</b>	<b>125,241</b>	<b>303,742</b>	<b>268,645</b>	<b>0</b>	<b>225,000</b>	<b>(43,645)</b>
<b>EARNINGS (LOSS) BEFORE CAPITAL &amp; TRANSFERS</b>		<b>303,136</b>	<b>643,187</b>	<b>728,481</b>	<b>320,596</b>	<b>333,504</b>	<b>654,100</b>	<b>468,454</b>	<b>0</b>	<b>497,954</b>	<b>29,500</b>
<b>LANDFILL - CAPITAL PROJECTS</b>											
575700 474500	Machinery & Equipment	77,735	134,919	0	864,215	0	864,215	850,000		572,500	(277,500)
575700 473100	Improv Other Than Bldgs	0	0	52,976	0	28,000	28,000	28,000		0	(28,000)
<b>TOTAL LANDFILL - CAPITAL EXPENSES</b>		<b>77,735</b>	<b>134,919</b>	<b>52,976</b>	<b>864,215</b>	<b>28,000</b>	<b>892,215</b>	<b>878,000</b>	<b>0</b>	<b>572,500</b>	<b>(305,500)</b>
<i>Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.</i>											
<b>Accrual Accounting Adjustments</b>											
575700 454800	Depreciation Expense	224,565	221,579	230,091	0	0	0	0		N/A	N/A
575700 496000	Fixed Assets Adjustments	(77,735)	(134,919)	(52,976)	(864,215)	(864,215)	(864,215)	N/A	N/A	N/A	N/A
<b>Total Accrual Accounting Adjustments</b>		<b>146,830</b>	<b>86,660</b>	<b>177,115</b>	<b>(864,215)</b>	<b>0</b>	<b>(864,215)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LANDFILL EXPENSES</b>		<b>1,338,604</b>	<b>1,484,280</b>	<b>1,608,501</b>	<b>693,125</b>	<b>615,042</b>	<b>1,308,167</b>	<b>2,228,191</b>	<b>0</b>	<b>1,928,546</b>	<b>(299,645)</b>
<b>EARNINGS (LOSS) BEFORE OPERATING TRANSFERS</b>		<b>78,571</b>	<b>421,608</b>	<b>498,390</b>	<b>320,596</b>	<b>305,504</b>	<b>626,100</b>	<b>(409,546)</b>	<b>0</b>	<b>(74,546)</b>	<b>335,000</b>
<b>OPERATING TRANSFERS IN (OUT)</b>											
575700 491000	Transfer To Other Funds	0	0	(89,384)	(120,184)	(120,184)	(240,368)	(240,485)	(2,468,371)	(238,056)	2,429
Use of (Addition to) Net Position		0	0	0	0	0	0	0	2,468,371	312,602	312,602
<b>TOTAL OPERATING TRANSFERS IN (OUT)</b>		<b>0</b>	<b>0</b>	<b>(89,384)</b>	<b>(120,184)</b>	<b>(120,184)</b>	<b>(240,368)</b>	<b>(240,485)</b>	<b>0</b>	<b>74,546</b>	<b>315,031</b>
<b>NET EARNINGS (LOSS)</b>		<b>78,571</b>	<b>421,608</b>	<b>409,006</b>	<b>200,412</b>	<b>185,320</b>	<b>385,732</b>	<b>(650,031)</b>	<b>0</b>	<b>0</b>	<b>650,031</b>

# Landfill Organizational Chart



# Sanitation Fund

## **OVERVIEW**

The Sanitation Department performs the collection of municipal waste in Bountiful City in a timely and professional manner. The Department purpose is to be neat, clean and to operate in an organized and safe environment. Staff will maintain the inventory of waste containers to ensure serviceability for customers and will maintain Department equipment in a safe and professional manner.

## **GOALS & PROJECTS**

The Department goal is to provide weekly waste collection service in a timely and professional manner. In addition, the Department provides a spring and fall curbside debris cleanup each year along with a household hazardous waste event after fall cleanup which is held at the Sanitation Department facility.

## **LINE-ITEM HIGHLIGHTS**

Acct# 587000 - 377000 Refuse Collection Charges  
Increased \$2,000 in revenue is from new homes.

Acct# 585800 - 411000 to 491640 Personnel Services  
Increased \$7,642 in these accounts is for employee merit increases and the increased cost of health insurance.

Acct# 585800 - 491150 Transfer to Administrative Services  
Increased \$8,509 to reimburse the City for the cost of services it provides to the Sanitation Department Enterprise Fund.

# Sanitation Fund (continued)

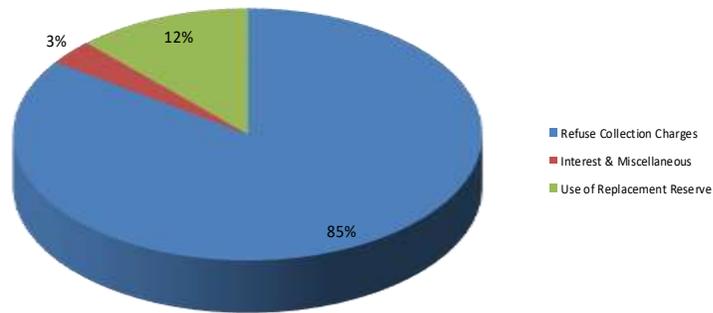
## **LINE-ITEM HIGHLIGHTS (continued)**

Acct# 586010 - 361000 Interest & Investment Earnings  
Increased \$10,000 to show actual earnings forecast on investments.

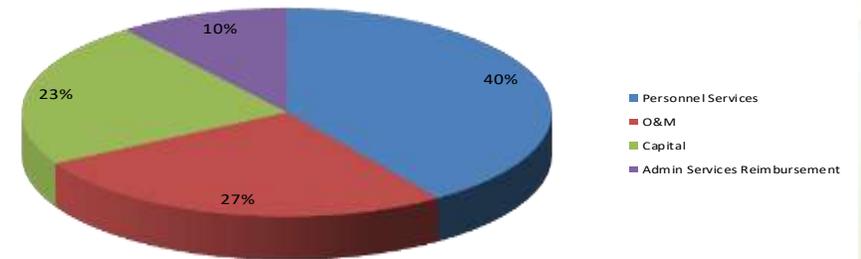
Acct# 585800 - 474600 Vehicles  
Increased \$20,000 in this account for the purchase of a new side load Sanitation truck. This is part of our scheduled equipment replacement program.

# Sanitation Budget Graphs

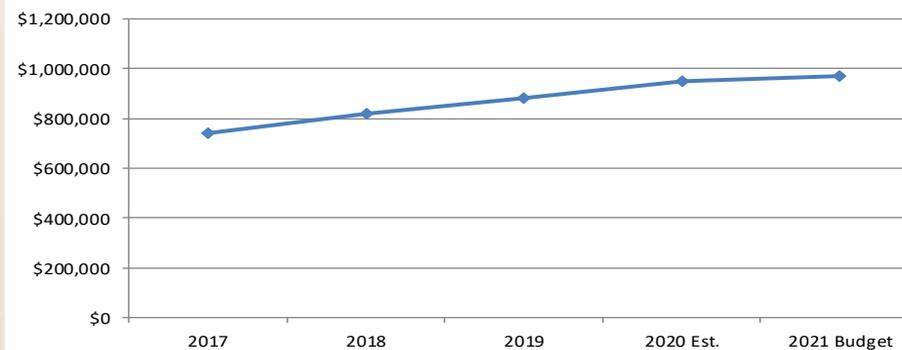
**FY 2020-2021 Sanitation Revenues**



**FY 2020-2021 Sanitation Expenses**



**Budget History  
(Less Capital)**



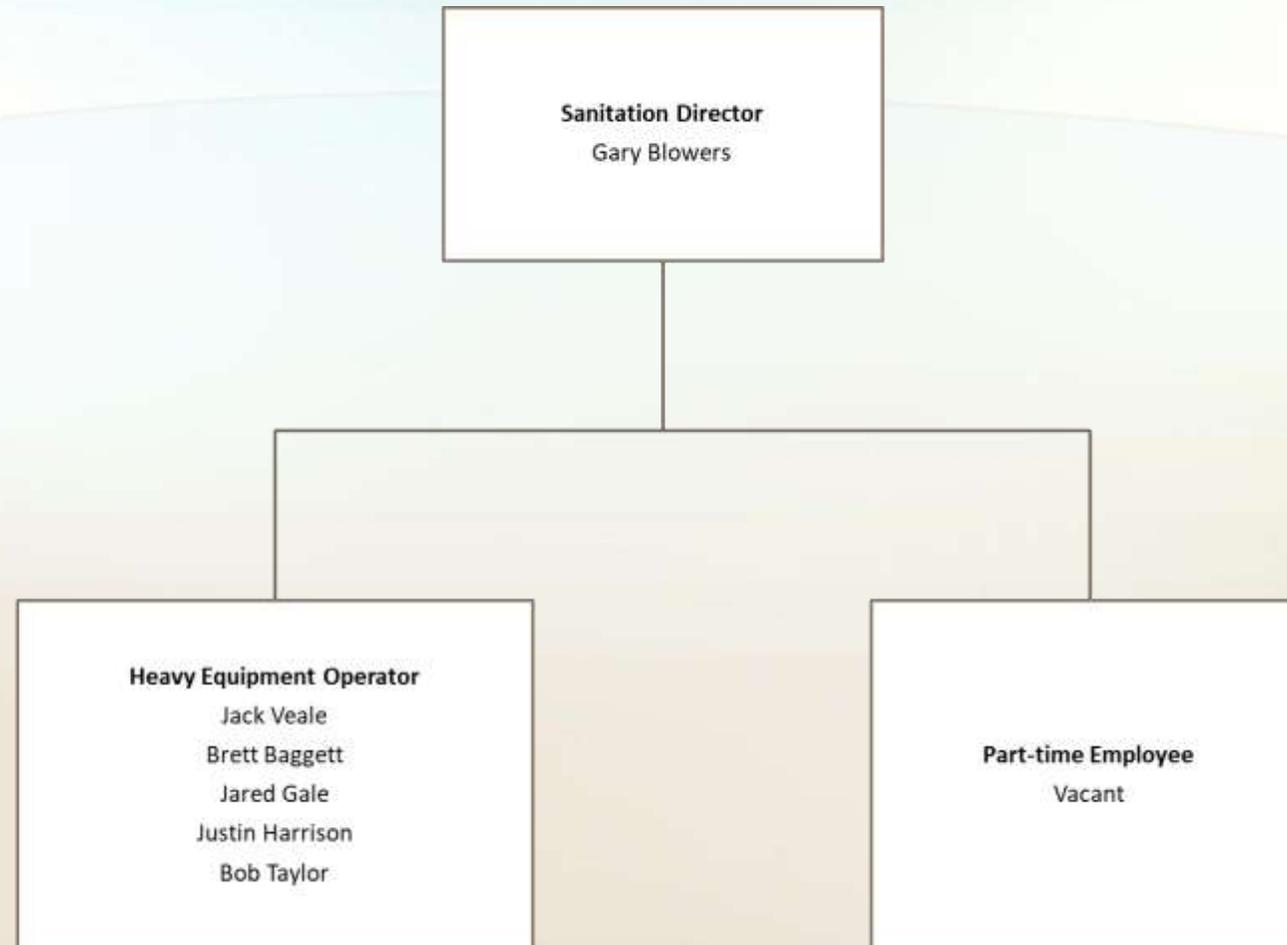
# Sanitation Budget

SANITATION											
Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>OPERATING REVENUES</b>											
587000 377000	Refuse Collection Charges	1,053,045	1,056,218	1,065,113	438,705	621,295	1,060,000	1,060,000		1,062,000	2,000
<b>TOTAL SANITATION REVENUE</b>		<b>1,053,045</b>	<b>1,056,218</b>	<b>1,065,113</b>	<b>438,705</b>	<b>621,295</b>	<b>1,060,000</b>	<b>1,060,000</b>	<b>0</b>	<b>1,062,000</b>	<b>2,000</b>
<b>SANITATION OPERATING EXPENSES</b>											
<b>PERSONNEL SERVICES</b>											
585800 411000	Salaries - Perm Employees	257,353	272,541	293,070	143,965	158,196	302,161	302,161		304,422	2,261
585800 412000	Salaries-Temp & Part-Time	0	1,815	9,387	1,093	10,407	11,500	11,500		11,500	0
585800 413010	Fica Taxes	18,672	19,928	22,010	10,426	13,493	23,919	23,919		24,168	249
585800 413020	Employee Medical Ins	63,044	66,702	75,153	45,554	45,485	91,039	91,039		95,639	4,600
585800 413030	Employee Life Ins	1,492	1,574	1,668	784	1,087	1,871	1,871		1,883	12
585800 413040	State Retirement & 401 K	51,669	40,374	59,831	25,897	31,665	57,562	57,562		57,993	431
585800 413100	Retired Employee Benefits	(170)	(782)	(1,014)	0	782	782	782		782	0
585800 462180	Accrued Comp Time Exp	(1,391)	(348)	(92)	0	0	0	0		0	0
585800 462190	Accrued Sick Leave Exp	319	1,171	(401)	0	0	0	0		0	0
585800 462200	Accrued Vacation Expense	2,719	5,950	(4,016)	0	0	0	0		0	0
585800 491640	WorkersCompPremiumCharge-ISF	7,740	8,258	9,111	4,367	4,908	9,275	9,275		9,363	88
<b>TOTAL PERSONNEL SERVICES</b>		<b>401,448</b>	<b>417,182</b>	<b>464,708</b>	<b>232,085</b>	<b>266,023</b>	<b>498,108</b>	<b>498,109</b>	<b>0</b>	<b>505,751</b>	<b>7,642</b>
<b>OPERATIONS &amp; MAINTENANCE</b>											
585800 421000	Books Subscr & Mmbrshp	0	0	0	0	500	500	500		500	0
585800 423000	Travel & Training	0	0	0	0	1,400	1,400	1,400		1,400	0
585800 424000	Office Supplies	976	760	717	34	966	1,000	1,000		1,000	0
585800 425000	Equip Supplies & Maint	116,107	158,257	189,110	77,145	119,355	196,500	196,500		196,500	0
585800 426000	Bldg & Grnd Suppl & Maint	3,685	5,691	1,333	303	1,697	2,000	2,000		2,000	0
585800 427000	Utilities	8,678	6,134	6,538	1,349	1,349	2,698	8,000		8,000	0
585800 428000	Telephone Expense	3,210	2,884	2,982	1,311	2,189	3,500	3,500		3,500	0
585800 431000	Profess & Tech Services	128	41	132	0	0	0	0		0	0
585800 431040	Bank & Investment Account Fees	1,277	1,378	1,291	511	1,289	1,800	1,800		1,800	0
585800 431050	Credit Card Merchant Fees	1,807	2,409	2,478	1,268	1,232	2,500	2,500		2,500	0
585800 431100	Legal And Auditing Fees	478	469	461	512	0	512	512		510	(2)
585800 448000	Operating Supplies	67,291	69,710	49,080	58,239	11,761	70,000	70,000		70,000	0
585800 448010	Garbage Containers	36,963	35,101	36,126	19,095	15,905	35,000	35,000		35,000	0
585800 451100	Insurance & Surety Bonds	6,015	6,615	6,682	6,857	221	7,078	7,078		7,432	354
585800 452300	Uncollectible Accounts	1,992	2,350	2,379	964	1,036	2,000	2,000		2,000	0
585800 461000	Miscellaneous Expense	150	130	150	132	18	150	150		150	0
585800 491150	Admin Services Reimbursement	88,275	109,215	118,584	61,163	61,162	122,325	122,325		130,834	8,509
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>337,032</b>	<b>401,144</b>	<b>418,045</b>	<b>228,881</b>	<b>220,080</b>	<b>448,961</b>	<b>454,265</b>	<b>0</b>	<b>463,126</b>	<b>8,861</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>738,480</b>	<b>818,326</b>	<b>882,753</b>	<b>460,966</b>	<b>486,103</b>	<b>947,069</b>	<b>952,374</b>	<b>0</b>	<b>968,877</b>	<b>16,503</b>
<b>EARNINGS (LOSS) FROM OPERATIONS</b>		<b>314,565</b>	<b>237,892</b>	<b>182,360</b>	<b>(22,261)</b>	<b>135,192</b>	<b>112,931</b>	<b>107,626</b>	<b>0</b>	<b>93,123</b>	<b>(14,503)</b>

# Sanitation Budget (continued)

SANITATION												
Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change	
<b>NON-OPERATING REVENUES (EXPENSES):</b>												
586010 361000	Interest & Investment Earnings	28,238	38,167	47,167	21,217	18,783	40,000	30,000		40,000	10,000	
586010 361200	InvestmntUnrealized(Gain)/Loss	(8,220)	(17,632)	15,133	0	0	0	0		0	0	
586020 364000	Gain on Fixed Asset Sales	0	13,830	1,000	0	0	0	0		0	0	
587000 369020	Income From Uncoll Accts	409	523	468	145	255	400	0		400	400	
<b>NON-OPERATING REVENUES - NET</b>		20,427	34,887	63,768	21,362	19,038	40,400	30,000	0	40,400	10,400	
<b>SANITATION - CAPITAL PROJECTS</b>												
585800 474600	Vehicles	83,001	248,933	253,198	259,373	0	259,373	265,000		285,000	20,000	
<b>TOTAL CAPITAL EXPENSES</b>		83,001	248,933	253,198	259,373	0	259,373	265,000	0	285,000	20,000	
<i>Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.</i>												
<b>Accrual Accounting Adjustments</b>												
585800 454800	Depreciation Expense	92,966	82,722	192,820	0	0	0	N/A	N/A	N/A	N/A	
585800 496000	Fixed Assets Adjustments	(83,001)	(248,933)	(276,576)	(259,373)		0	N/A	N/A	N/A	N/A	
<b>Total Accrual Accounting Adjustments</b>		9,966	(166,211)	(83,756)	(259,373)	0	0	0	0	0	0	
<b>TOTAL SANITATION EXPENSES</b>		831,447	901,048	1,052,195	460,966	486,103	1,206,442	1,217,374	0	1,253,877	36,503	
<b>EARNINGS (LOSS) BEFORE OPERATING TRANSFERS</b>		242,025	190,057	76,686	(899)	154,230	(106,042)	(127,374)	0	(151,477)	(24,103)	
<b>OPERATING TRANSFERS IN (OUT):</b>												
Use of (Addition to) Net Position							0	0	0	151,477	151,477	
<b>TOTAL OPERATING TRANSFERS IN (OUT)</b>		0	0	0	0	0	0	0	0	151,477	151,477	
<b>NET EARNINGS (LOSS)</b>		242,025	190,057	76,686	(899)	154,230	(106,042)	(127,374)	0	0	127,374	

# Sanitation Organizational Chart



# Cemetery Fund

## **OVERVIEW**

The staff at the Bountiful City Cemetery consists of three full time employees, one regular part time employee and two 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.

### Accomplishments in 2019 included:

Completed office bathroom remodel, March 2019

Replaced water line to and throughout office, June 2019

Trees planted throughout cemetery, June-August 2019

Remodel work at Rock House, removed interior walls to make more space for equipment storage, June 2019

Continued head stone raising project, July-September 2019

Remodel work at maintenance shop August 2019

Remodeled old kitchen in office/new filing cabinet area, October 2019

333 Burials at the Cemetery, 196 Resident 157 Non-resident (Previous year – 353)

## **GOALS & PROJECTS**

Our goal is to provide a peaceful, well-maintained and dignified environment for families and friends to hold funeral services, visit their deceased loved ones and pay tribute to the beloved Veterans of Bountiful and surrounding Cities.

### 2020 Projects:

#### **Continue irrigation install in sections of Plat A/B**

In 2019 we installed new irrigations lines and valves in areas of Sections A & B. We are planning to continue this project to reduce the number of "hot spots", brown areas, and turf loss.

#### **Tree planting program**

We will be continuing our tree planting program again this year. We will be focusing on all areas of the Cemetery.

# Cemetery Fund (continued)

## **GOALS & PROJECTS (continued)**

### **Vinyl Fence**

Plans are to continue with the replacement of old dilapidated chain link fence and replace it with white 6' privacy vinyl.

### **Design and Install Urn Niche**

We are in the process of designing and having installed options for Urn burials. Currently we are limited to in ground burials only. This will give patron other options for Urn burials.

### **Tear Down the House on Cemetery Property**

This spring, in preparation for the completion of the last plat of the west cemetery property, we will be demolishing the house that is in the southwest corner of the Cemetery.

### **Design and Construct Section R**

This is the last area available for burials in the west portion of the Cemetery. With the curb, gutter, and roads already built, we are planning to install irrigation, final grading, and planting grass in late summer and fall of 2020.

## **LINE-ITEM HIGHLIGHTS**

### **Operating Revenue:**

Acct # 597000-348300 – Grave Opening Fees

Based on history, and the increased number of burials, we anticipate a revenue increase of \$10,000 in grave opening and closing fees.

Acct # 597030-362000 – Rental Income

This \$3,900 decrease in revenue is a result of the rental house located in the southwest corner of the cemetery property, being demolished so that the property can be developed for burial lots. This is anticipated to happen in April 2020.

Acct # 597050-348100 – Sale of Cemetery Lots

Based on history, and the increased number of lots sales, we anticipate a revenue increase of \$25,000 in cemetery lot sales.

# Cemetery Fund (continued)

## **LINE-ITEM HIGHLIGHTS (continued)**

### **Personnel Services:**

The \$5,395 decrease includes the combination of an employee retiring and additional funds to cover the costs associated with merit raises, taxes, health insurance, retirement, and Workers' Compensation as per Human Resources calculations.

### **Operations and Maintenance:**

Acct #595900- 415000 – Employee Education Reimbursement

This \$2,400 decrease is due to a Cemetery employee leaving the City to work in the private sector.

Acct # 595900-425000 – Equipment Supplies and Maintenance

This \$4,300 increase is to cover the rising costs of vehicle and equipment maintenance and the purchase of new hand held power equipment and tools.

Acct # 595900-426000 – Building and Ground Supplies and Maintenance

This \$5,000 increase is to cover the rising costs of maintenance supplies and allow the cemetery to continue its tree and flower planting and replacement programs.

Acct # 595900-427000 – Utilities

This \$1,700 increase is to compensate for the increased use of the facilities during after hours, on weekends, and holidays.

Acct #595900- 491150 - Transfer to Administrative Services

This transfer is made for the purpose of reimbursing the General Fund of the City for services provided to the Enterprise Funds. Those services include such things as payroll/employee benefits, accounting, budgeting, legal, and insurance, billing/customer service and other professional services provided by department staff members of the General Fund. The \$2,869 increase is a projection as per Finance department calculations.

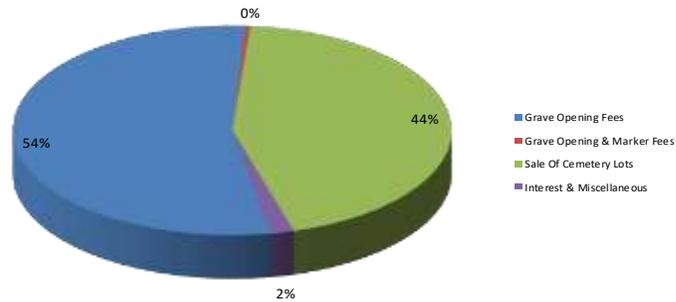
### **Capital Equipment and Improvements:**

Acct #595900-474500 - Improvements other than Buildings

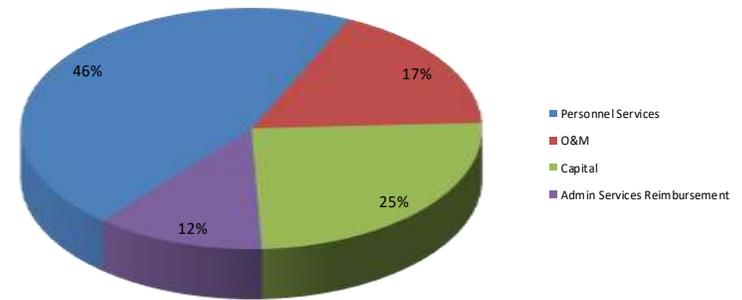
This \$114,000 increase is requested to cover the costs associated with developing the last parcel, Plat R, in preparation for the sale of burial plots. The curb, gutter and associated roads have already been completed. With these funds, we plan on installing irrigation, turf, vinyl fencing, and trees.

# Cemetery Budget Graphs

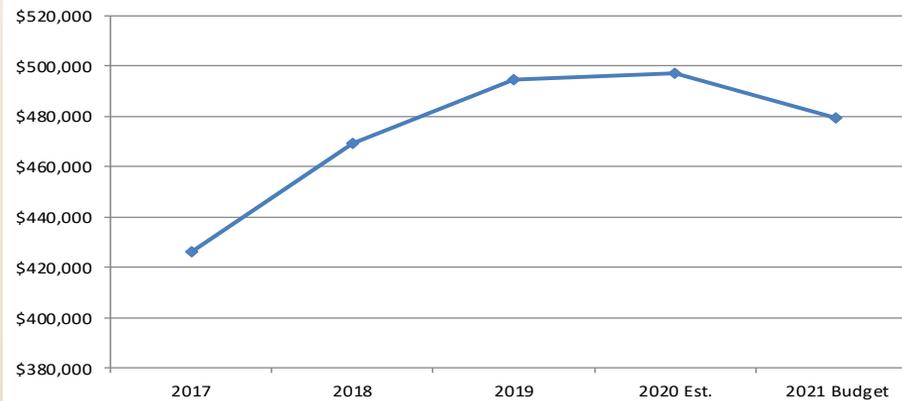
**FY 2020-2021 Cemetery Revenues**



**FY 2020-2021 Cemetery Expenses**



**Budget History  
(Less Capital)**



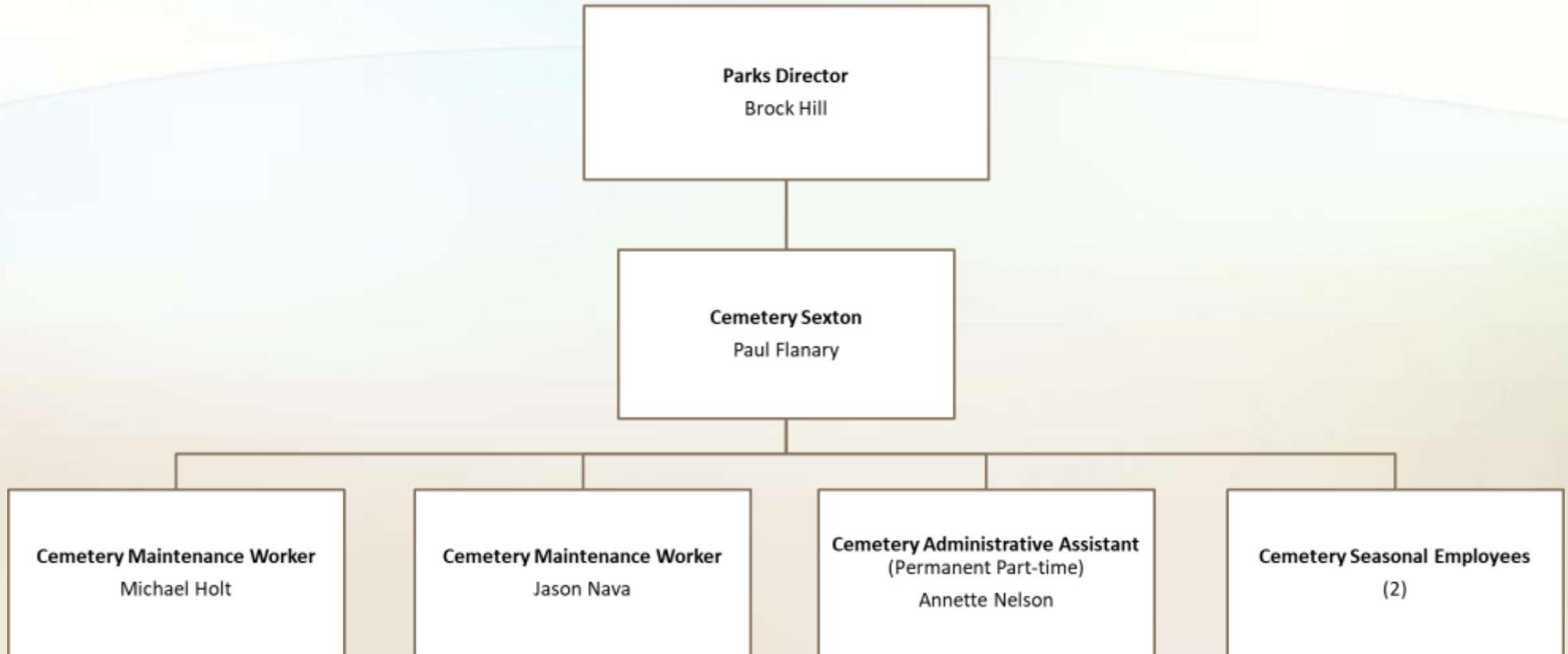
# Cemetery Budget

Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>CEMETERY</b>											
<b>OPERATING REVENUE</b>											
597000 348300	Grave Opening Fees	316,640	373,995	352,855	119,760	205,240	325,000	325,000		335,000	10,000
597000 348400	Flat Marker Fee	3,614	3,030	1,765	642	1,658	2,300	2,300		2,300	0
597030 362000	Rental Income	3,900	3,901	3,900	1,950	975	2,925	3,900		0	(3,900)
597050 348100	Sale Of Cemetery Lots	216,815	286,560	222,830	131,855	118,145	250,000	250,000		275,000	25,000
<b>TOTAL OPERATING REVENUES</b>		<b>540,969</b>	<b>667,486</b>	<b>581,350</b>	<b>254,207</b>	<b>326,018</b>	<b>580,225</b>	<b>581,200</b>	<b>0</b>	<b>612,300</b>	<b>31,100</b>
<b>OPERATING EXPENSES:</b>											
<b>PERSONNEL SERVICES:</b>											
595900 411000	Salaries - Perm Employees	160,692	165,363	172,670	80,230	87,052	167,282	167,282		163,310	(3,972)
595900 412000	Salaries-Temp & Part-Time	44,997	44,929	40,582	18,565	11,435	30,000	30,000		30,000	0
595900 413010	Fica Taxes	15,487	15,816	16,218	7,540	7,552	15,092	15,092		14,788	(304)
595900 413020	Employee Medical Ins	29,612	33,348	46,565	24,149	24,689	48,838	48,838		48,614	(224)
595900 413030	Employee Life Ins	920	941	950	440	685	1,125	1,125		1,068	(57)
595900 413040	State Retirement & 401 K	28,757	24,519	33,033	14,590	17,281	31,871	31,871		31,113	(758)
595900 413100	Retired Employee Benefits	(102)	(469)	(608)	0	469	469	469		469	0
595900 462180	Accrued Comp Time Exp	(2,894)	3,097	(131)	0	0	0	0		0	0
595900 462190	Accrued Sick Leave Exp	266	336	522	0	0	0	0		0	0
595900 462200	Accrued Vacation Expense	(2,023)	(276)	2,214	0	0	0	0		0	0
595900 491640	WorkersCompPremiumCharge-ISF	3,842	3,891	4,023	1,888	1,958	3,846	3,846		3,766	(80)
<b>TOTAL PERSONNEL SERVICES</b>		<b>279,554</b>	<b>291,496</b>	<b>316,037</b>	<b>147,403</b>	<b>151,121</b>	<b>298,524</b>	<b>298,523</b>	<b>0</b>	<b>293,128</b>	<b>(5,395)</b>
<b>OPERATIONS AND MAINTENANCE:</b>											
595900 415000	Employee Education Reimb	0	341	0	0	0	0	2,400		0	(2,400)
595900 421000	Books Subscr & Mmbrshp	0	49	0	70	250	320	350		350	0
595900 423000	Travel & Training	1,738	847	931	20	1,000	1,020	1,500		1,500	0
595900 424000	Office Supplies	3,408	3,609	3,468	3,507	500	4,007	3,200		3,200	0
595900 425000	Equip Supplies & Maint	34,744	31,653	29,202	18,120	32,000	50,120	30,700	38,000	35,000	4,300
595900 426000	Bldg & Grnd Suppl & Maint	38,766	40,058	46,576	26,105	22,000	48,105	40,000	50,000	45,000	5,000
595900 427000	Utilities	11,941	14,074	14,321	5,440	4,860	10,300	10,300		12,000	1,700
595900 428000	Telephone Expense	1,741	1,835	2,008	1,435	2,165	3,600	3,600		3,600	0
595900 431000	Profess & Tech Services	63	23	314	0	345	345	345		345	0
595900 431040	Bank & Investment Account Fees	434	342	407	173	0	173	0		0	0
595900 431050	Credit Card Merchant Fees	3,633	1,014	577	274	1,000	1,274	4,000		4,000	0
595900 431100	Legal And Auditing Fees	285	231	250	247	0	247	250		250	0
595900 431400	Landfill Fees	21	240	120	25	60	85	90		90	0
595900 448000	Operating Supplies	2,770	2,998	4,074	980	1,820	2,800	2,800		2,800	0
595900 451100	Insurance & Surety Bonds	2,857	3,189	3,422	3,408	0	3,408	2,397		2,397	0
595900 452300	Uncollectible Accounts	0	0	1,700	0	0	0	0		0	0
595900 453600	Loss-Deleted Fixed Assets	0	9,370	0	0	0	0	0		0	0
595900 461000	Miscellaneous Expense	240	192	353	188	0	188	90		90	0
595900 491150	Admin Services Reimbursement	44,008	67,910	71,023	36,369	36,368	72,737	72,737		75,606	2,869
<b>TOTAL OPERATIONS AND MAINTENANCE</b>		<b>146,648</b>	<b>177,974</b>	<b>178,744</b>	<b>96,360</b>	<b>102,368</b>	<b>198,728</b>	<b>174,759</b>	<b>88,000</b>	<b>186,228</b>	<b>11,469</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>426,202</b>	<b>469,470</b>	<b>494,781</b>	<b>243,763</b>	<b>253,489</b>	<b>497,252</b>	<b>473,282</b>	<b>88,000</b>	<b>479,356</b>	<b>6,074</b>

# Cemetery Budget (continued)

Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>CEMETERY</b>											
<b>EARNINGS (LOSS) FROM OPERATIONS</b>		114,767	198,016	86,569	10,444	72,529	82,973	107,918	(88,000)	132,944	25,026
<b>NON-OPERATING REVENUES (EXPENSES):</b>											
596010 361000	Interest & Investment Earnings	7,213	9,873	14,982	7,248	3,752	11,000	11,000		11,000	0
596010 361200	InvestmntUnrealized(Gain)/Loss	(1,792)	(5,399)	4,986	0	0	0	0		0	0
596020 364000	Gain on Fixed Asset Sales	0	0	1,672	0	0	0	0		0	0
596000 369000	Sundry Revenues	2,740	1,650	2,850	1,450	0	1,450	0		0	0
<b>NON-OPERATING REVENUES - NET</b>		8,161	6,124	24,490	8,698	3,752	12,450	11,000	0	11,000	0
<b>CEMETERY - CAPITAL PROJECTS</b>											
595900 471100	Land	900,000	15,000	0	0	0	0	0	0	0	0
595900 473100	Improv Other Than Bldgs	113,203	68,255	0	0	102,000	102,000	46,000	76,000	160,000	114,000
595900 474500	Machinery & Equipment	38,865	0	76,961	27,939	0	27,939	28,000		0	(28,000)
<b>TOTAL CAPITAL EXPENSES</b>		1,052,068	83,255	76,961	27,939	102,000	129,939	74,000	76,000	160,000	86,000
<i>Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.</i>											
<b>Accrual Accounting Adjustments</b>											
595900 454800	Depreciation Expense	44,745	45,547	49,361	0	0	0	N/A	N/A	N/A	N/A
595900 496000	Fixed Assets Adjustments	(1,038,328)	(74,091)	(76,961)	(27,641)	0	(27,641)	N/A	N/A	N/A	N/A
<b>Total Accrual Accounting Adjustments</b>		(993,583)	(28,544)	(27,600)	(27,641)	0	(27,641)	0	0	0	0
<b>TOTAL CEMETERY EXPENSES</b>		484,687	524,181	544,142	244,061	355,489	599,550	547,282	164,000	639,356	92,074
<b>EARNINGS (LOSS) BEFORE OPERATING TRANSFERS</b>		64,443	149,429	61,698	18,844	(25,719)	(6,875)	44,918	(164,000)	(16,056)	(60,974)
<b>OPERATING TRANSFERS IN (OUT):</b>											
598000 385000	Donations/Contributions - Cash	17,111	3,507	0	0	0	0	0		0	0
598010 381045	Trnsfr From Cptl Imprv Fd	0	38,093	0	0	0	0	0		0	0
598030 387000	Capital Contributions	4,036,038	0	0	0	0	0	0		0	0
Use of (Addition to) Net Position									47,300	16,056	16,056
<b>TOTAL OPERATING TRANSFERS IN (OUT)</b>		4,053,149	41,600	0	0	0	0	0	47,300	16,056	16,056
<b>NET EARNINGS (LOSS)</b>		4,117,592	191,029	61,698	18,844	(25,719)	(6,875)	44,918	(116,700)	0	(44,918)

# Cemetery Organizational Chart



City of Bountiful, Utah  
Operating & Capital Budget  
Fiscal Year 2020-2021

## Internal Service Funds:

- Computer Replacement Fund
- Liability Insurance Fund
- Workers Compensation Fund
- Cemetery Perpetual Care Fund



# Computer Replacement Fund

The Information Technology Department is responsible for administering the Computer Replacement Fund which is operated day-to-day as an Internal Service Fund. For CAFR reporting purposes, the fund is combined with the General Fund based on its relative materiality. Each department of the City is assessed an annual fee based on the costs for acquiring, maintaining and replacing a majority of the hardware and software used by City employees.

Currently supported IT infrastructure includes the following:

<b>Description</b>	<b>Count</b>
Network User ID's and Resource ID's	346
Desktop Computers	175
Monitors	175
Workstations with Dual Monitors	49
Laptops	47
Desk Phones	190
Scanners	23
Printers	69

# Computer Replacement Fund (continued)

## **LINE-ITEM HIGHLIGHTS**

### **Hardware**

Last year we replaced 40 desktop computers and monitors, along with several laptops and printers. In the coming fiscal year, we will replace an additional 40 desktop computers.

Note: We are planning an aggressive PC replacement schedule. Approximately 40 computers in the City are running old Intel i3 processors. These processors are several generations behind the latest technology.

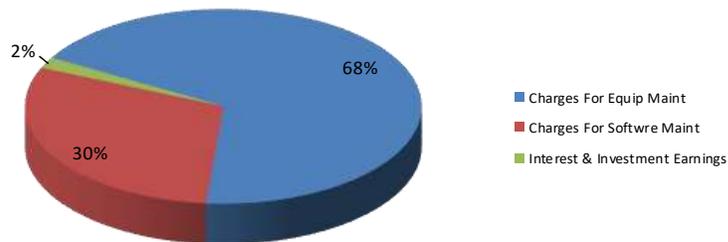
### **Software**

In 2020 we started the process of moving all users to Office 365. The \$10,000 expense will be allocated to each department and assessed through the Computer Maintenance Fund.

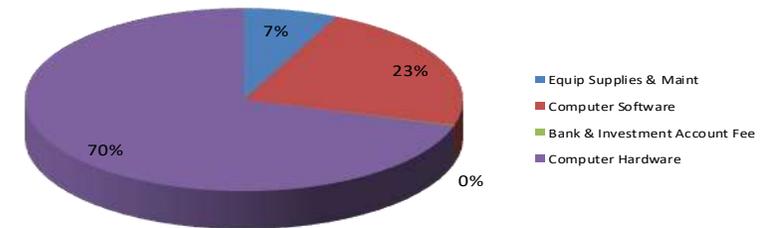
Note: We estimate that over the past 10 years we have paid over \$11,000 per year to maintain our existing Microsoft Exchange Server hardware, Server licenses, and storage... in addition to Microsoft Office licenses for each user.

# Computer Replacement Budget Graphs

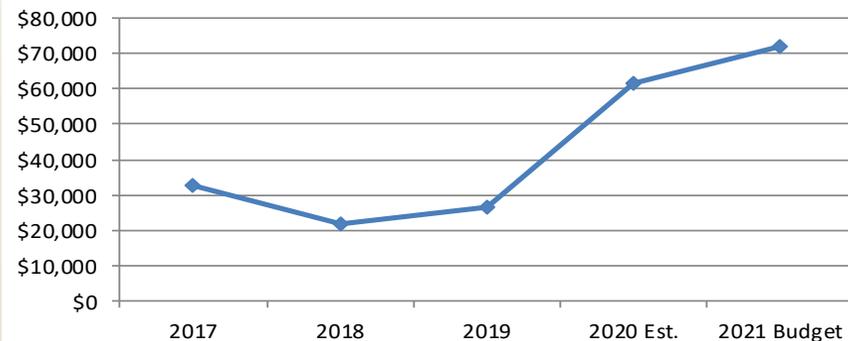
### FY 2020-2021 Computer Replacement Revenue



### FY 2020-2021 Computer Replacement Expenses



### Budget History (Less Capital)



# Computer Replacement Budget

COMPUTER REPLACEMENT												
Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change	
<b>REVENUES</b>												
614000 341000	Charges For Equip Maint	31,626	34,071	34,857	36,832	0	36,832	36,832		36,957	125	
614000 341100	Charges For Softwre Maint	6,715	6,857	6,926	6,926	0	6,926	6,926		16,337	9,411	
616010 361000	Interest & Investment Earnings	490	988	1,574	895	105	1,000	1,000		1,000	0	
616010 361200	InvestmntUnrealized(Gain)/Loss	(79)	(347)	445	0	0	0	0		0	0	
	Use of (Addition to) Fund Balance						0	0		17,824	17,824	
<b>TOTAL REVENUE</b>		<b>38,752</b>	<b>41,568</b>	<b>43,801</b>	<b>44,653</b>	<b>105</b>	<b>44,758</b>	<b>44,758</b>	<b>0</b>	<b>72,117</b>	<b>27,359</b>	
<b>EXPENSES</b>												
616100 425000	Equip Supplies & Maint	6,687	6,454	5,600	2,383	2,700	5,083	5,000		5,000	0	
616100 429200	Computer Software	3,559	684	8,677	854	5,000	5,854	6,000		16,337	10,337	
616100 431040	Bank & Investment Account Fee	23	34	42	21	21	42	0		50	50	
616100 429300	Computer Hardware	22,435	14,847	12,110	38,219	12,500	50,719	50,730		50,730	0	
<b>TOTAL EXPENSE</b>		<b>32,704</b>	<b>22,018</b>	<b>26,430</b>	<b>41,477</b>	<b>20,221</b>	<b>61,698</b>	<b>61,730</b>	<b>0</b>	<b>72,117</b>	<b>10,387</b>	

# Liability Insurance Fund

## **OVERVIEW**

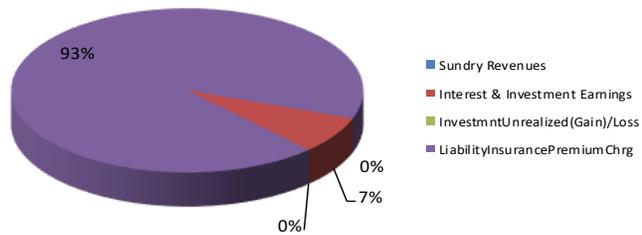
The City Attorney is responsible for administering the Liability Fund and personally handles all claims and lawsuits against the City, consulting with outside counsel as necessary. It is never known what or when incidents, accidents or events will occur so claims and payouts vary widely from year to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

## **LINE-ITEM HIGHLIGHTS**

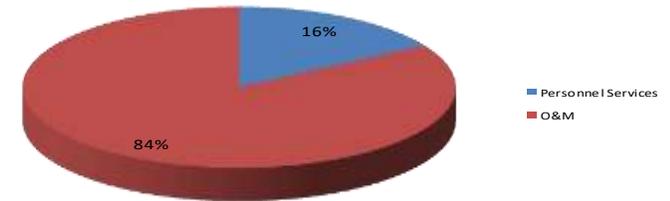
The expenditures for the Liability Insurance Fund for Fiscal Year 2019-2020 should come in within the approved budget. The budget for Fiscal Year 2020-2021 is nearly the same as the prior year. There is nothing to report within the Liability budget on a capital plan.

# Liability Insurance Budget Graphs

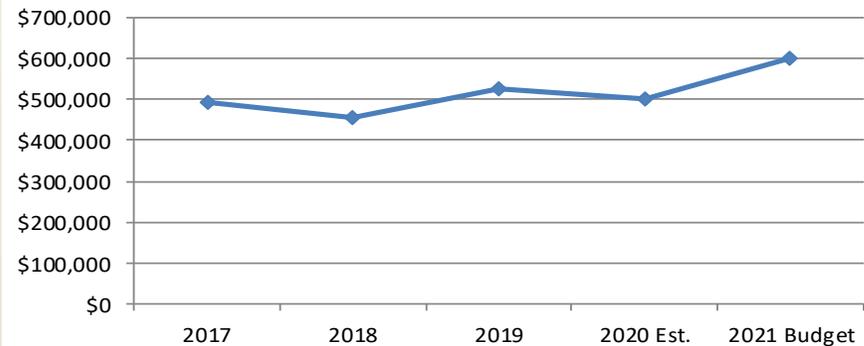
**FY 2020-2021 Liability Insurance Revenues**



**FY 2020-2021 Liability Insurance Expenses**



**Budget History (Less Capital)**



# Liability Insurance Budget

LIABILITY INSURANCE												
Account Number			Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change
<b>LIABILITY INSURANCE FUND</b>												
<b>OPERATING REVENUES</b>												
636000	369000	Sundry Revenues	0	84	0	0	0	0	0		0	0
636010	361000	Interest & Investment Earnings	31,676	39,005	48,406	21,664	21,664	43,328	31,000		31,000	0
636010	361200	InvestmntUnrealized(Gain)/Loss	(8,601)	(17,332)	14,219	0	0	0	0		0	0
637000	380300	LiabilityInsurancePremiumChrg	351,585	348,841	368,364	371,786	0	371,786	372,300		390,915	18,615
<b>TOTAL REVENUE</b>			<b>374,661</b>	<b>370,598</b>	<b>430,989</b>	<b>393,450</b>	<b>21,664</b>	<b>415,114</b>	<b>403,300</b>	<b>0</b>	<b>421,915</b>	<b>18,615</b>
<b>OPERATING EXPENSES</b>												
<b>PERSONNEL SERVICES</b>												
636300	411000	Salaries - Perm Employees	50,939	56,431	60,907	31,773	31,773	63,546	65,537		68,524	2,987
636300	413010	Fica Taxes	3,748	4,193	4,241	2,041	2,041	4,082	5,014		5,242	228
636300	413020	Employee Medical Ins	7,809	8,041	8,985	4,007	4,007	8,014	10,031		10,630	599
636300	413030	Employee Life Ins	296	303	330	160	160	320	426		443	17
636300	413040	State Retirement & 401 K	8,350	8,150	10,614	5,980	5,980	11,960	12,498		13,068	570
636300	491640	WorkersCompPremiumCharge-ISF	931	761	184	450	0	450	197		206	9
<b>TOTAL PERSONNEL SERVICES</b>			<b>72,073</b>	<b>77,878</b>	<b>85,260</b>	<b>44,411</b>	<b>43,961</b>	<b>88,372</b>	<b>93,703</b>	<b>0</b>	<b>98,112</b>	<b>4,409</b>
<b>OPERATIONS &amp; MAINTENANCE</b>												
636300	423000	Travel & Training	0	428	0	0	400	400	400		400	0
636300	431000	Profess & Tech Services	7,551	20	60	2,169	3,500	5,669	10,000		10,000	0
636300	431040	Bank & Investment Account Fees	1,445	1,387	1,281	490	490	980	1,500		1,500	0
636300	431100	Legal And Auditing Fees	248	244	218	234	0	234	234		234	0
636300	451100	Insurance & Surety Bonds	351,585	348,841	368,364	371,786	0	371,786	372,300		390,915	18,615
636300	451150	Liability Claims/Deductible	58,777	28,021	70,375	16,516	15,000	31,516	100,000		100,000	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>			<b>419,606</b>	<b>378,941</b>	<b>440,298</b>	<b>391,196</b>	<b>19,390</b>	<b>410,586</b>	<b>484,434</b>	<b>0</b>	<b>503,049</b>	<b>18,615</b>
<b>TOTAL OPERATING EXPENSES</b>			<b>491,679</b>	<b>456,819</b>	<b>525,558</b>	<b>435,607</b>	<b>63,351</b>	<b>498,958</b>	<b>578,137</b>	<b>0</b>	<b>601,161</b>	<b>23,024</b>
<b>EARNINGS (LOSS) BEFORE OPERATING TRANSFERS</b>			<b>(117,018)</b>	<b>(86,221)</b>	<b>(94,569)</b>	<b>(42,157)</b>	<b>(41,687)</b>	<b>(83,844)</b>	<b>(174,837)</b>	<b>0</b>	<b>(179,246)</b>	<b>(4,409)</b>
<b>OPERATING TRANSFERS IN (OUT)</b>												
Use of (Addition to) Fund Balance			0	0	0	0	0	0	0		179,246	179,246
<b>NET OPERATING TRANSFERS</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>179,246</b>	<b>179,246</b>
<b>NET EARNINGS (LOSS)</b>			<b>(117,018)</b>	<b>(86,221)</b>	<b>(94,569)</b>	<b>(42,157)</b>	<b>(41,687)</b>	<b>(83,844)</b>	<b>(174,837)</b>	<b>0</b>	<b>0</b>	<b>174,837</b>

# Workers' Compensation Fund

## **OVERVIEW**

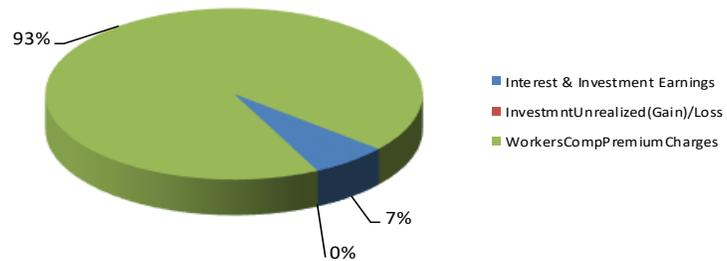
The City Attorney oversees the Workers Compensation Fund. As required by State law, claims are handled by a third party administrator, which is now Tristar Risk Management. It is never known what or when incidents, accidents or events will occur so on the job injury claims and resulting treatments vary widely from year to year. The City is self-insured up to \$350,000 and has commercial insurance above that amount.

## **LINE-ITEM HIGHLIGHTS**

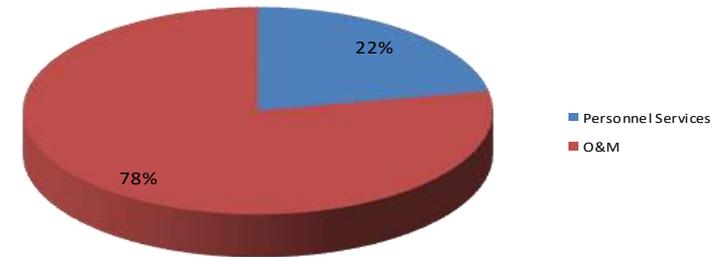
The expenditures for the Liability Insurance Fund for Fiscal Year 2019-2020 should come in within the approved budget. The budget for Fiscal Year 2020-2021 is nearly the same as the prior year. Salaries reflect an increase for compensation adjustments and health insurance rates. There is nothing to report within the Workers Compensation budget on a capital plan.

# Workers' Compensation Budget Graphs

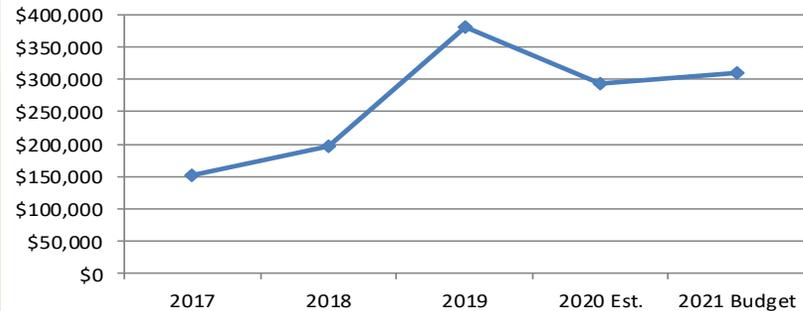
**FY 2020-2021 Worker's Compensation Insurance Revenues**



**FY 2020-2021 Worker's Compensation Insurance Expense**



**Budget History  
(Less Capital)**



# Workers' Compensation Budget

WORKERS COMPENSATION												
Account Number	Account Description	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	6 Month Actual	6 Month Estimate	Fiscal Year 2020 Est.	Fiscal Year 2020 Budget	Amended Fiscal Year 2020 Budget	Fiscal Year 2021 Budget	Dollar Change	
<b>OPERATING REVENUES</b>												
646010 361000	Interest & Investment Earnings	19,569	26,140	35,025	16,145	16,145	32,290	21,000		21,000	0	
646010 361200	InvestmntUnrealized(Gain)/Loss	(5,668)	(12,342)	11,277	0	0	0	0		0	0	
647000 380400	WorkersCompPremiumCharges	257,773	258,091	268,614	133,007	133,007	266,014	283,550		297,727	14,177	
<b>TOTAL REVENUES</b>		<b>271,673</b>	<b>271,889</b>	<b>314,917</b>	<b>149,152</b>	<b>149,152</b>	<b>298,304</b>	<b>304,550</b>	<b>0</b>	<b>318,727</b>	<b>14,177</b>	
<b>OPERATING EXPENSES</b>												
<b>PERSONNEL SERVICES</b>												
646400 411000	Salaries - Perm Employees	36,358	38,314	41,072	20,954	20,954	41,908	44,432		45,880	1,448	
646400 413010	Fica Taxes	2,712	2,849	2,957	1,476	1,476	2,952	3,399		3,510	111	
646400 413020	Employee Medical Ins	5,319	7,135	8,102	3,789	3,789	7,578	8,707		9,218	511	
646400 413030	Employee Life Ins	212	217	231	111	111	222	340		349	9	
646400 413040	State Retirement & 401 K	6,866	5,804	8,757	3,975	3,975	7,950	8,473		8,749	276	
646400 491640	WorkersCompPremiumCharge-ISF	304	263	124	152	152	304	133		138	5	
<b>TOTAL PERSONNEL SERVICES</b>		<b>51,771</b>	<b>54,581</b>	<b>61,243</b>	<b>30,457</b>	<b>30,457</b>	<b>60,914</b>	<b>65,484</b>	<b>0</b>	<b>67,843</b>	<b>2,359</b>	
<b>OPERATIONS &amp; MAINTENANCE</b>												
646400 431000	Profess & Tech Services	35	10	33	0	500	500	2,000		2,000	0	
646400 431040	Bank & Investment Account Fees	894	941	951	386	386	772	900		900	0	
646400 431100	Legal And Auditing Fees	151	129	114	127	0	127	127		127	0	
646400 435500	Admin Services - W/C	5,265	5,100	3,640	7,275	7,275	14,550	15,000		15,000	0	
646400 451000	W/C Reinsurance Premiums	52,728	53,606	51,902	58,254	0	58,254	52,000		61,167	9,167	
646400 451150	Liability Claims/Deductible	26,650	69,895	250,441	85,246	60,000	145,246	150,000	360,000	152,000	2,000	
646400 461200	State Tax On Premium	13,815	13,141	11,383	6,650	6,650	13,300	10,000		10,000	0	
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>99,538</b>	<b>142,823</b>	<b>318,463</b>	<b>157,938</b>	<b>74,811</b>	<b>232,749</b>	<b>230,027</b>	<b>360,000</b>	<b>241,194</b>	<b>11,167</b>	
<b>TOTAL OPERATING EXPENSES</b>		<b>151,309</b>	<b>197,404</b>	<b>379,706</b>	<b>188,395</b>	<b>105,268</b>	<b>293,663</b>	<b>295,511</b>	<b>360,000</b>	<b>309,037</b>	<b>13,526</b>	
<b>EARNINGS (LOSS) BEFORE OPERATING TRANSFERS</b>		<b>120,364</b>	<b>74,485</b>	<b>(64,789)</b>	<b>(39,243)</b>	<b>43,884</b>	<b>4,641</b>	<b>9,039</b>	<b>(360,000)</b>	<b>9,690</b>	<b>651</b>	
<b>OPERATING TRANSFERS IN (OUT)</b>												
Use of (Addition to) Fund Balance							0	0	210,000	(9,690)	(9,690)	
<b>NET OPERATING TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>210,000</b>	<b>(9,690)</b>	<b>(9,690)</b>	
<b>NET EARNINGS (LOSS)</b>		<b>120,364</b>	<b>74,485</b>	<b>(64,789)</b>	<b>(39,243)</b>	<b>43,884</b>	<b>4,641</b>	<b>9,039</b>	<b>(150,000)</b>	<b>0</b>	<b>(9,039)</b>	

City of Bountiful, Utah  
Operating & Capital Budget  
Fiscal Year 2020-2021

## 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	0.000789	Annual
Sales Tax	Taxable Sales	1.00%	Time of sale
RAP Tax	Taxable Sales	0.10%	Time of sale
Local Option Transportation	Taxable Sales	0.25%	Time of sale
Motor and Special Fuels	Per Gallon	\$0.294	Shared based on formula
<b><u>Franchise Taxes:</u></b>			
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
Comprehensive Annual Financial Report	Each	\$15.00	
Annual Budget Document	Each	No Charge	

# Streets Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments
Signs	Each	\$41.00	Name sign (two per pole)
	Each	\$49.00	30 inch stop sign (high intensity)
	Each	\$68.00	36 inch stop sign (high intensity)
	Each	\$50.00	30 inch yield sign (high intensity)
	Each	\$42.00	2" x 2" x 10' Telespar post
	Each	\$19.00	3 foot anchor and anchor bolt
Equipment Charge	Hour	\$30.00	Pick up truck
	Hour	\$35.00	One ton dump truck
	Hour	\$35.00	Eight cubic yard dump truck
	Hour	\$64.00	Twelve cubic yard dump truck
	Hour	\$43.00	Flusher truck
	Hour	\$48.00	Elgin sweeper truck
	Hour	\$43.00	Bobcat
	Hour	\$72.00	Backhoe
	Hour	\$72.00	John Deere Loader
	Hour	\$78.00	John Deere Grader
	Hour	\$58.00	Large Roller
	Hour	\$40.00	Small Roller
	Hour	\$85.00	Paver
	Hour	\$1.10	Chain Saw
	Hour	\$26.25	Portable Welder
Shop Charge	Hour	\$30.00	City departments
	Hour	\$50.00	Outside City
Labor	Hour	\$24.60	Regular labor cost
	Hour	\$36.90	Overtime labor cost
Sandbags	Each	\$0.47	
Construction Site Debris Clean-up	Hour	\$500.00	After second call (one hour minimum)
		<b>Summer</b>	<b>Winter</b>
Asphalt	Ton	\$39.00	\$90.00
Asphalt cut repair	Base fee	\$140.00	\$180.00
	Square foot	\$6.00	\$8.00
Asphalt sawing	Square foot	\$1.75	\$2.65
	Lineal foot	\$2.00	

# Engineering Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments
<b>Photocopies</b>			
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 +\$60/hr
<b>Electronic CAD Files:</b>			
City Base Map (incl. Street Names, Parcels, Addresses)	Each	\$50.00	Plus \$25 per layer added, (w/ email delivery)
<b>Excavation Permits</b>			
First 100 feet	Each	\$50.00	
Additional 100 feet	Each	\$20.00	
<b>Concrete Fees</b>			
	Varies		Per current contract rate +10% Administrative Fee
<b>Easement Release Application</b>			
Recording and Mileage	Each per current IRS determination	\$100.00	Plus Current Davis Co. Recording Fees R/T to Farmington = 16 miles
<b>New or Amended Subdivision Checking Fees</b>			
Preliminary	Base	\$400.00	Plus \$75.00 per lot
Final	Base	\$250.00	Plus \$75.00 per lot
Vacation	Base	\$100.00	
Plat Re-review Fee Subdivision / PUD / Condominium	Lot	\$15.00	Per Plat Review (beyond first review)
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	
<b>Building Permits</b>			
	Minimum	\$75.00	Single Inspection Permits
	Each	Varies	Per 1997 Uniform Administrative Code Building valuation 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

# Engineering Fees (continued)

## Street Damage Cash Deposit

New Single Family or Multifamily	per ft. frontage	\$20.00	min \$1,400.00, max \$3,000.00
New Commercial	per ft. frontage	\$20.00	min \$1,400.00, max \$3,000.00
Single Family Remodel or Addition	per ft. frontage	\$10.00	min \$700.00, max \$1,500.00
Multifamily Remodel or Addition	per ft. frontage	\$10.00	min \$700.00, max \$1,500.00
Commercial Remodel or Addition	per ft. frontage	\$10.00	min \$700.00, max \$1,500.00

## Storm Water Fees

Review SWPPP	Base	\$120.00	up to 2 hrs Addtl Staff time +\$60/hr
Review Retention Design	Base	\$120.00	up to 2 hrs Addtl Staff time +\$60/hr
Review & Record Maintenance Agreement	Base	\$60.00	Plus Current Davis Co. Recording Fees
Recording and Mileage	per current IRS determination		R/T to Farmington = 16 miles
Preconstruction Meeting	Base	\$120.00	up to 2 hrs Addtl Staff time +\$60/hr
Initial Inspection	Each	\$60.00	
Monthly Inspections (6 Mo.)	Each	\$360.00	
Termination of SWPPP	Each	\$60.00	
Long Term Facility Installation Inspections	Base	\$120.00	up to 2 hrs Addtl Staff time +\$60/hr
Long Term Facility O&M Inspections	Hourly	\$60.00	

# Parks Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments
Large Bowery	Resident	50.00	Half day
Large Bowery	Non-Resident	100.00	Half day
Small Bowery	Resident	25.00	Half day
Small Bowery	Non-Resident	50.00	Half day
Large Bowery	Resident	100.00	All day
Large Bowery	Non-Resident	200.00	All day
Small Bowery	Resident	50.00	All day
Small Bowery	Non-Resident	100.00	All day
Stage	Without Admission/Resident	50.00	All Day
Stage	Without Admission/Non-Resident	100.00	All Day
Stage	With Admission/Resident	100.00	All Day
Stage	With Admission/Non-Resident	200.00	All Day

Reservations 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
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Courts available for reservation: (2) Mueller Park, (2) Five Points, (2) Golf Course, (2) Firefighters

Reservation Sessions: Spring (May - July) & Summer (August- October), Courts are not available for reservation any other times.

Hours available for reservations: Monday - Friday 10:30 a.m. - 6:00 p.m.

# Planning Fees

Description of Fee or Charge	Fee/Charge	Comments
<b>License Fees</b>		
New Commercial Business License	\$50	
Renewal Commercial Business License	\$50	\$25 credit if under \$20,000 annual sales \$5 per full-time employee over one (1) \$3.00 per each rental unit exceeding three (3) \$500 maximum fee
Liquor License	\$50	
Beer License - Class A	\$250	
Beer License - Class B	\$300	
Beer License - Class C	\$350	
Beer License - Class D	\$300	
New Home Occupation License	\$25	
Renewal Home Occupation License	\$50	\$25 credit if under \$20,000 annual sales \$4 per full-time employee over one (1) \$3.00 per each rental unit exceeding three (3) \$500 maximum fee
Amusement Devices	\$30	Per device
Temporary License	\$25	Plus \$1 per day up to a maximum of \$125
Fireworks License	\$125	Per stand
<b>Development Fees</b>		
Lot Line Adjustment	\$125	
Determination of Non-Compliance/Non-Conformance	\$125	
Home Occupation Conditional Use Permit	\$125	
Accessory Dwelling Unit Conditional Use Permit	\$250	
Architectural & Site Plan Review	\$600	First acre, plus \$100/each additional acre
Architectural & Site Plan Review - Multi-family	\$600	First two units, plus \$50 each additional unit
Single Family Residential Site Plan Review	\$200	For houses that require Planning Commission review
Conditional Use Permit	\$400	
Variance	\$400	
Subdivision/Plat Amendment/etc.		See Engineering Dept. Fee Schedule
Land Use Code Text Amendment	\$750	
Zoning Map Amendment	\$600	First acre, plus \$100/acre up to \$1,000 maximum
Appeal of ADA and FFHA Accomodation	\$250	
Appeal of Land Use Decision	\$500	Plus half the actual cost of the Appeal Authority (Administrative Law Judge)
Chicken License	\$5	
Administrative Solar Review	\$50	Administrative fee only

**Notes:**

All business, home occupation, amusement device and beer/liquor licenses expire December 31st of each year and are to be renewed January 1st. A 25% penalty is charged against any license which has not been renewed by February 15th. A 50% penalty is charged against any license which has not been renewed by April 1st. A 100% penalty is charged against any license which has not been renewed by June 30th. Seasonal uses must

# Storm Water Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments
Storm Water Fee	ERU	\$7.75	Fee increase of .50 in FY2021 and scheduled increases of .50 in FY22 & FY23
Monthly finance charge on past due balances		1.50%	
<b>Storm Water Impact Fee - Bountiful Code Section 6.14.102(a)</b>			
Single Family Residential	Acre	\$2,100.00	3,828 square feet of impervious surface equals one Equivalent Residential Unit (ERU)
Multi-Family Residential	Acre	\$2,350.00	
Commercial / Retail	Acre	\$3,500.00	18% annual rate; \$10.00 minimum charge at 30 days or more past due

**Notes:**

**Single Family -**

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

**Duplex -**

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

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

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

**Commercial -**

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

# Water Fees

## Monthly Service Charges:

Low Elevation Block Rates										
Pipe Diameter	Base Water Use (Gallons)	Base Water Rate	Tier 1 Gallons	Tier 1 Water Rate	Tier 2 Gallons	Tier 2 Water Rate	Tier 3 Gallons	Tier 3 Water Rate	Tier 4 Gallons	Tier 4 Water Rate
5/8"	0-5,000	\$ 21.39	5,000-70,000	\$ 1.79	70,000-105,000	\$ 1.97	105,000-505,000	\$ 2.15	>505,000	\$ 2.33
1"	0-7,000	\$ 30.27	7,000-72,000	\$ 1.79	72,000-107,000	\$ 1.97	107,000-507,000	\$ 2.15	>507,000	\$ 2.33
1.5"	0-14,000	\$ 54.17	14,000-79,000	\$ 1.79	79,000-114,000	\$ 1.97	114,000-514,000	\$ 2.15	>514,000	\$ 2.33
2"	0-22,000	\$ 82.50	22,000-87,000	\$ 1.79	87,000-122,000	\$ 1.97	122,000-522,000	\$ 2.15	>522,000	\$ 2.33
3"	0-40,000	\$ 146.78	40,000-105,000	\$ 1.79	105,000-140,000	\$ 1.97	140,000-540,000	\$ 2.15	>540,000	\$ 2.33
4"	0-65,000	\$ 237.26	65,000-130,000	\$ 1.79	130,000-165,000	\$ 1.97	165,000-565,000	\$ 2.15	>565,000	\$ 2.33
6"	0-125,000	\$ 455.63	125,000-190,000	\$ 1.79	190,000-225,000	\$ 1.97	225,000-625,000	\$ 2.15	>625,000	\$ 2.33
High Elevation Block Rates										
Pipe Diameter	Base Water Use (Gallons)	Base Water Rate	Tier 1 Gallons	Tier 1 Water Rate	Tier 2 Gallons	Tier 2 Water Rate	Tier 3 Gallons	Tier 3 Water Rate	Tier 4 Gallons	Tier 4 Water Rate
5/8"	0-5,000	\$ 23.57	5,000-70,000	\$ 1.98	70,000-105,000	\$ 2.18	105,000-505,000	\$ 2.38	>505,000	\$ 2.57
1"	0-7,000	\$ 33.89	7,000-72,000	\$ 1.98	72,000-107,000	\$ 2.18	107,000-507,000	\$ 2.38	>507,000	\$ 2.57
1.5"	0-14,000	\$ 61.05	14,000-79,000	\$ 1.98	79,000-114,000	\$ 2.18	114,000-514,000	\$ 2.38	>514,000	\$ 2.57
2"	0-22,000	\$ 92.51	22,000-87,000	\$ 1.98	87,000-122,000	\$ 2.18	122,000-522,000	\$ 2.38	>522,000	\$ 2.57
3"	0-40,000	\$ 164.88	40,000-105,000	\$ 1.98	105,000-140,000	\$ 2.18	140,000-540,000	\$ 2.38	>540,000	\$ 2.57
4"	0-65,000	\$ 266.74	65,000-130,000	\$ 1.98	130,000-165,000	\$ 2.18	165,000-565,000	\$ 2.38	>565,000	\$ 2.57
6"	0-125,000	N/A		N/A		N/A		N/A		N/A

For example a customer with a 1" diameter pipe used 10,000 gallons of water during July. Their water service charge would be:

	Gallons	Rate	Charge
Base	7,000	\$30.27	\$30.27
Tier 1	3,000	\$1.79	5.37
Total	10,000	\$ 32.06	\$ 35.64

# Water Fees (continued)

Description of Fee or Charge	Unit	Fee/Charge	Comments
<b>Impact Fee:</b>			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
<b>Equivalent Residential Connection Multipliers - Meter size: (Pressurized Irrigation Areas)</b>			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
<b>Meter size: (Non-Pressurized Irrigation Areas)</b>			
	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
<b>Lateral/Meter Connection Fee:</b>			See Bountiful City Resolution 94-10
Cost to install service lateral, meter setter, box and positive displacement meter of the specified size (including electronic reading apparatus)	5/8 x 3/4"	\$1,010.00	
	3/4"	\$1,028.00	
	1"	\$1,085.00	
	1 1/2"	\$3,665.00	
	2"	\$4,111.00	
	3" & Larger or turbine meter	Consult Water Dept.	
	Pavement Repair	Consult Street Dept.	

# Water Fees (continued)

<b>Connect/Disconnect/Reconnect/Collection Fees:</b>		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 (Electronic Radio Transponder) replacement		\$100.00	
j. Meter Register and ERT replacement		\$200.00	
k. Meter Lid Adjustment and Repair		\$50.00	
<b>Penalty Fees:</b>			
Tampering with a meter	Per Violation	\$100.00	Plus accumulated service charges
Outside watering during prohibited hours	Per Violation	\$100.00	
<b>Equipment Rental Charges (not including operator):</b>		Active Hourly Rate	
JD 310 B Backhoe (Compactor)		\$50.00	
JD 410 E Backhoe/Loader		\$50.00	
JD 410 G Backhoe/Loader		\$50.00	
10-Wheel Dump Truck		\$50.00	
1 Ton Flatbed Dump Truck		\$15.00	
1/2 Ton 4 x 4 Pick up Truck		\$12.00	
1 Ton 3500 Cab/Chassis/Utility Bed Truck		\$24.00	
175 CFM Rotary Screw Compressor		\$22.00	
Pavement Saw (Diamond Blade) + Blade Wear		\$20.00	
2" Trash Pump		\$7.50	
Wacker 845 Y Rammer Compactor		\$17.00	
Small tap machine (3/4" to 2')		\$50.00	
Large tap machine (4" to 8")		\$175.00	
<b>Labor Rates:</b>		Regular Time	Overtime
Operator Labor		\$28.00/Hour	\$42.00/Hour
Supervisor Labor		\$38.00/Hour	\$57.00/Hour
<b>Main Line Tap Installation:</b>			
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.
<b>Fire Hydrant Installation:</b>			
Materials (hydrant, pipe, lugs, gravel, gaskets, bolts, etc.)	Each	\$2,300.00	
Labor (18 man hours)	Each	\$440.00	
Equipment (backhoe, 10-wheel dump, conc saw)	Each	\$525.00	
<b>Fire Hydrant Use:</b>			
Hydrant Meter Deposit	Each	\$1,200.00	
Hydrant Valve Deposit	Each	\$500.00	
Meter or Valve Rental	First day	\$10.00	
	Each subsequent day	\$5.00	
Meter or Valve Rental	Per Day	\$3.00	
Valve Only Rental	Per 1,000 gallons	\$1.79	
Water Consumption	Flat fee	\$25.00	
Rental and Water Consumption If meter req't is waived			

# Light & Power Fees

**BOUNTIFUL CITY LIGHT & POWER  
BUDGET: FY 2020-2021  
RATES, FEES, & DEPOSITS, and COMPARISONS**

	Rate Increase: Effective For Usage As Of:	FY 2020 N/A 01 Jul 2019 \$	FY 2021 2.00% 01 Jul 2020 \$
<b>STANDARD RATES:</b>			
<b>RESIDENTIAL (ER):</b>			
Monthly customer charge		10.00	12.00
Energy charge per kilowatt hour (KWH)		0.0925	
Energy charge per KWH for the first 400 KWH used			0.0800
Energy charge per KWH for all additional KWH used			0.1022
<b>COMMERCIAL SMALL WITH NO DEMAND (ES):</b>			
Monthly customer charge		14.00	16.00
Energy charge per kilowatt hour (KWH)		0.1112	0.1099
<b>COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS (EX):</b>			
Monthly customer charge		14.00	16.00
Demand charge per kW for each kW in excess of 15kW		8.7000	8.8740
Energy charge per KWH for the first 1,500 KWH		0.1112	0.1099
Energy charge per KWH for all additional KWH		0.0624	0.0636
<b>COMMERCIAL LARGE WITH DEMAND GREATER THAN 30kW (EC):</b>			
Monthly customer charge		58.00	60.00
Demand charge per kW		16.8100	17.1462
Energy charge per KWH		0.0381	0.0389
<b>TEMPORARY (50 amps or less) (ET):</b>			
Monthly equipment rental		30.00	32.00
Monthly customer charge		14.00	16.00
Energy charge per KWH		0.1112	0.1099
Note: service greater than 50 amps to be billed as COMMERCIAL.			
<b>MUNICIPAL (flat rate / unmetered - only for Bountiful City accounts) (BS):</b>			
Monthly customer charge		14.00	16.00
Energy charge per KWH (same as Small Commercial) x # KWH used (as determined by Power Dept.)		0.1112	0.1099

# Light & Power Fees (continued)

## BOUNTIFUL CITY LIGHT & POWER

BUDGET: FY 2020-2021

RATES, FEES, & DEPOSITS, and COMPARISONS

	FY 2020	FY 2021
Rate Increase:	N/A	2.00%
Effective For Usage As Of:	01 Jul 2019	01 Jul 2020
	\$	\$
<b>NET METERING RATES (NO NEW INSTALLATIONS; EXISTING CUSTOMERS ONLY):</b>		
RESIDENTIAL - NET METERING (EN):		
Monthly customer charge	14.00	16.00
Energy charge per KWH for all net KWH used	0.0925	
Energy charge per KWH for the first 400 KWH used		0.0800
Energy charge per KWH for all additional KWH used		0.1022
Energy credit per KWH for all surplus generation	0.0925	0.0800
COMMERCIAL SMALL WITH NO DEMAND - NET METERING (ESN):		
Monthly customer charge	18.00	20.00
Energy charge per KWH for all net KWH used	0.1112	0.1099
Energy credit per KWH for all surplus generation	0.0624	0.0624
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS - NET METERING (EXN):		
Monthly customer charge	18.00	20.00
Demand charge per kW for each kW in excess of 15kW	8.7000	8.8740
Energy charge per KWH for the first 1,500 KWH used	0.1112	0.1099
Energy charge per KWH for all additional KWH used	0.0624	0.0636
Energy credit per KWH for all surplus generation	0.0624	0.0624
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30 KW - NET METERING (ECN):		
Monthly customer charge	58.00	60.00
Demand charge per kW	16.8100	17.1462
Energy charge per KWH for all net KWH used	0.0381	0.0389
Energy credit per KWH for all surplus generation	0.0381	0.0381

# Light & Power Fees (continued)

**BOUNTIFUL CITY LIGHT & POWER  
BUDGET: FY 2020-2021  
RATES, FEES, & DEPOSITS, and COMPARISONS**

	Rate Increase: Effective For Usage As Of:	FY 2020 N/A 01 Jul 2019 \$	FY 2021 2.00% 01 Jul 2020 \$
<b>FEED-IN TARIFF RATES:</b>			
<b>RESIDENTIAL - FEED-IN TARIFF (ERF):</b>			
Monthly customer charge		14.00	16.00
Energy charge per KWH for all net KWH used		0.0925	
Energy charge per KWH for the first 400 KWH used			0.0800
Energy charge per KWH for all additional KWH used			0.1022
Energy credit 12am-12pm		0.0400	0.0400
Energy credit 12pm-4pm		0.0600	0.0600
Energy credit 4pm-12am		0.0925	0.0925
<b>COMMERCIAL SMALL WITH NO DEMAND - FEED-IN TARIFF (ESF):</b>			
Monthly customer charge		18.00	20.00
Energy charge per KWH for all net KWH used		0.1112	0.1099
Energy credit 12am-12pm		0.0400	0.0400
Energy credit 12pm-4pm		0.0600	0.0600
Energy credit 4pm-12am		0.0925	0.0925
<b>COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS - FEED-IN TARIFF (EXF):</b>			
Monthly customer charge		18.00	20.00
Demand charge per kW for each kW in excess of 15kW		8.7000	8.8740
Energy charge per KWH for the first 1,500 KWH used		0.1112	0.1099
Energy charge per KWH for all additional KWH used		0.0624	0.0636
Energy credit 12am-12pm		0.0400	0.0400
Energy credit 12pm-4pm		0.0600	0.0600
Energy credit 4pm-12am		0.0925	0.0925
<b>COMMERCIAL LARGE WITH DEMAND GREATER THAN 30 KW - FEED-IN TARIFF (ECF):</b>			
Monthly customer charge		58.00	60.00
Demand charge per kW		16.8100	17.1462
Energy charge per KWH for all net KWH used		0.0381	0.0388
Energy credit 12am-12pm		0.0400	0.0400
Energy credit 12pm-4pm		0.0600	0.0600
Energy credit 4pm-12am		0.0925	0.0925

# Light & Power Fees (continued)

## BOUNTIFUL CITY LIGHT & POWER

BUDGET: FY 2020-2021

RATES, FEES, & DEPOSITS, and COMPARISONS

	Rate Increase: Effective For Usage As Of:	FY 2020 N/A 01 Jul 2019 \$	FY 2021 2.00% 01 Jul 2020 \$
<b>OTHER RATES (these require the approval of the Power Department):</b>			
<b>COMMERCIAL POWER FACTOR CORRECTION:</b>			
For every 1% less than 95%		increase meter KWH 1%	increase meter KWH 1%
<b>COMMERCIAL SMALL SEASONAL (ES):</b>			
Monthly customer charge		14.00	16.00
Energy charge per KWH		0.1112	0.1099
<b>MOBILE HOME &amp; HOUSE TRAILER PARK:</b>			
Individual meters		(see Residential Service)	
Master meters (existing meters only)		(see Commercial Service)	
<b>SECURITY LIGHTING:</b>			
A. LED Standard Post Top with Pole		29.00	29.58
B. LED High Wattage Horizontal		30.30	30.91
C. LED Low Wattage Horizontal		27.70	28.25
D. LED Decorative Post Top with Pole		36.35	37.08
E. LED High Wattage Flood		30.30	30.91
F. LED Low Wattage Flood		27.70	28.25
Davit Pole - NO NEW INSTALLATIONS ACCEPTED FOR PRIVATE PROPERTY		3.89	3.97
Davit Pole w/ Base - NO NEW INSTALLATIONS ACCEPTED FOR PRIVATE PROPERTY		13.45	13.72
<b>INDUSTRIAL CUSTOMER:</b>			
Demand charge for all kW		variable & contractual 9.4500	9.6390
Energy charge per KWH		0.0441	0.0450
Administrative Charge Flat Rate Per Month		3,270.31	3,335.72
CITY FRANCHISE TAX on KW and KWH Charges		6.00%	6.00%

# Light & Power Fees (continued)

**BOUNTIFUL CITY LIGHT & POWER**  
**BUDGET: FY 2020-2021**  
**RATES, FEES, & DEPOSITS, and COMPARISONS**

	Rate Increase: Effective For Usage As Of:	FY 2020 N/A 01 Jul 2019 \$	FY 2021 2.00% 01 Jul 2020 \$
<b>FEES:</b>			
<b>ALL CUSTOMERS:</b>			
1 Connect fee regular hours next day = (0.25hr x Clerk \$32.62/hr L&B x 1.262 OH%) + (0.25hr x Connect \$71.19/hr L&B x 1.262 OH%) + (0.25hr x Vehicle \$12.00/hr), round		30.00	35.00
2 Connect fee regular hours same day = (0.25hr x Clerk \$32.62/hr L&B x 1.262 OH%) + (0.25hr x Connect \$71.19/hr L&B x 1.262 OH%) + (0.25hr x Vehicle \$12.00/hr) + (Special Handling Fee \$10.00), round		40.00	45.00
3 Connect fee after hours = ((0.333hr x Dispatcher \$51.39/hr L&B x 1.262 OH%) + ((1.00hr x Call-Out After Hours \$64.92/hr L&B x 1.50 OT x 1.262 OH%) x 2 Crew) + (1.00hr x Vehicle \$12.00/hr) x (Discount 50/88), round		100.00	100.00
4 Collection / disconnect fee = (0.25hr x Clerk \$32.62/hr L&B x 1.262 OH%) + (0.25hr x Connect \$71.19/hr L&B x 1.262 OH%) + (0.25hr x Vehicle \$12.00/hr) + (Special Handling Fee \$10.00), round		45.00	45.00
5 Reconnect fee regular hours = (0.25hr x Clerk \$32.62/hr L&B x 1.262 OH%) + (0.25hr x Connect \$71.19/hr L&B x 1.262 OH%) + (0.25hr x Vehicle \$12.00/hr) + (Special Handling Fee \$10.00), round		45.00	45.00
6 Reconnect fee after hours = ((0.333hr x Dispatcher \$51.39/hr L&B x 1.262 OH%) + ((1.00hr x Call-out After Hours \$64.92/hr L&B x 1.50 OT x 1.262 OH%) x 2 Crew) + (1.00hr x Vehicle \$12.00/hr)), round		200.00	200.00
7 Return check fee		15.00	15.00
8 Monthly finance charge on past due balances: Interest rate (M = Month, A = Annual) %		1.5% M, 18.0% A	1.5% M, 18.0% A
Minimum charge \$		10.00	10.00
Charge @ # of days past due or more		30	30
9 Meter tampering fee			
Fee, plus the expense of removing any wiring or appliances and restoring BCLP's equipment to its no		100.00	100.00
10 Pole cut disconnect / reconnect charges regular hours		175.00	175.00
11 Pole cut disconnect / reconnect charges after hours		300.00	300.00
<b>RESIDENTIAL SERVICE:</b>			
12 Beacon light fee per lamp, per month		0.35	0.35
<b>COMMERCIAL SERVICE:</b>			
13 Line extension fee: actual costs per line extension policy, as needed		Actual costs per line extension policy	
<b>SMALL SEASONAL SERVICE:</b>			
14 Activate & deactivate, pay in advance (collected by Engineering Dept) = + (2 x Connect fee regular hours same day) + (0.25hr x Clerk \$32.62/hr L&B x 1.262 OH%) + ((1.00hr install + 0.25hr remove) x 2 x Avg Line Crew \$64.92/hr L&B x 1.262 OH%) + ((1.00hr install + 0.25hr remove) x Truck \$12.00/hr), round		300.00	300.00
15 Line extension fee: actual costs per line extension policy, as needed		Actual costs per line extension policy	
<b>TEMPORARY SERVICE:</b>			
16 Install & remove temporary service, pay in advance (collected by Engineering Dept) = (0.25hr x Clerk \$32.62/hr L&B x 1.262 OH%) + ((1.00hr install + 0.25hr remove) x 2 x Avg Line Crew \$64.92/hr L&B x 1.262 OH%) + ((1.00hr install + 0.25hr remove) x Truck \$12.00/hr), round		225.00	225.00
17 Line extension fee: actual costs per line extension policy as needed		Actual costs per line extension policy	
<b>MOBILE HOME &amp; HOUSE TRAILER PARK SERVICE:</b>			
18 Individual meters		(see Residential Service)	
19 Master meters (existing only)		(see Commercial Service)	

# Light & Power Fees (continued)

**BOUNTIFUL CITY LIGHT & POWER**  
**BUDGET: FY 2020-2021**  
**RATES, FEES, & DEPOSITS, and COMPARISONS**

	Rate Increase: Effective For Usage As Of:	FY 2020 N/A 01 Jul 2019	FY 2021 2.00% 01 Jul 2020
<b>POLE ATTACHMENTS:</b>			
20 Per pole attachment		12.00	12.00
<b>NET METERING &amp; FEED-IN TARIFF:</b>			
21 Connect fee (the price of the meters) (collected by Planning Dept)		525.00	525.00
<b>METER SURGE PROTECTION - NO NEW INSTALLATIONS AS OF 01 JULY 2014:</b>			
22 Inspection fee		Not Available	
23 Installation fee		Not Available	
<b>STREET LIGHT SYSTEM CHARGE:</b>			
24 Monthly charge to all Residential, Commercial, and Industrial customers		2.00	2.00
<b>INDUSTRIAL SERVICE (Interruptable Customer):</b>			
		variable & contractual	
<b>DEPOSITS:</b>			
<b>RESIDENTIAL RENTAL CUSTOMERS:</b>			
Deposit is required on all residential rental customers.			
Deposit for electricity only		100.00	100.00
Deposit for electricity plus other services		150.00	150.00
Deposit is refunded only at termination of service.			
<b>RESIDENTIAL NON-RENTAL CUSTOMERS:</b>			
Deposit is required only on residential non-rental customers with poor payment record.			
Deposit is equal to an estimated 2 month bill with a minimum of		150.00	150.00
Deposit is refunded only at termination of service.			
<b>NON-RESIDENTIAL CUSTOMERS:</b>			
Deposit is required on all non-residential customers including Seasonal and Temporary.			
Deposit is equal to an estimated 2 month bill with a minimum of		250.00	250.00
Deposit is refunded only at termination of service.			
<b>MOBILE HOME &amp; HOUSE TRAILER PARK SERVICE:</b>			
Individual meters		(see Residential Service)	
Master meters (existing only)		(see Commercial Service)	
<b>INDUSTRIAL CUSTOMER (Interruptable Customer):</b>			
		variable & contractual	

# Golf Fees

FY2021			
Description of Fee or Charge	Unit	Fee/Charge	Comments
<b>Green Fees:</b>			
Week day rate (Mon - Thurs)	9 holes	\$15.00	
Week day rate (Mon - Thurs)	18 holes	\$30.00	
Weekend rate (Fri - Sun)	9 holes	\$17.00	
Weekend rate (Fri - Sun)	18 holes	\$34.00	
Junior (17 years and younger)	9 holes	\$10.00	
Junior (17 years and younger)	18 holes	\$20.00	
Voucher Book (Punch ticket)	20, 9 hole rounds	\$300.00	
<b>Cart Fees:</b>			
Regular	9 holes	\$8.00	
Regular	18 holes	\$16.00	
<b>Rentals:</b>			
Golf Clubs (Standard)	9 holes	\$10.00	
Golf Clubs (Standard)	18 holes	\$15.00	
Golf Clubs (High-end)	9 holes	\$25.00	
Golf Clubs (High-end)	18 holes	\$40.00	
Pull Carts	Base Charge	\$3.00	

Note: FY2021 Model & Fees are proposed and would be effective January 1, 2021

# Landfill Fees

<b>Fee or Charge Description</b>	<b>Unit</b>	<b>Fee/Charge</b>	<b>Minimum</b>	<b>Comments</b>
<b>** No Hazardous Waste Accepted **</b>				
<b>Residential:</b>				
Cars	Load	\$5.00		
Pick up Truck	Load	\$5.00		Standard 6' x 8' bed
Small Trailer	Load	\$5.00		
Large Trailer	Load	\$10.00		Equivalent to 2 standard 6' x 8' bed loads
Large Trucks	Load	\$15.00		Over standard 6' x 8' bed
Refrigerator Disposal	Each	\$12.00		
<b>Commercial:</b>				
Clean Dirt	Ton	\$2.00		Clean Fill/Cover
Mixed Waste	Ton	\$30.00		Commercial haulers, business, construction related waste, concrete or site preparation.
	Ton	\$35.00		Over loads from other landfills
<b>Compost and Wood Chips:</b>				
Compost - unscreened	Ton	\$25.00		
Compost - screened	Ton	\$35.00		
Wood Chips	Ton	\$25.00		

**NOTES:**

Unacceptable items include -

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

Hours of operation -

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

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

# Sanitation Fund & Recycling Fund Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments
<b>Annexed &amp; Non-Annexed Areas:</b>			
Residential	Base Charge	\$3.00	Garbage Service Charge
Residential	Base Charge	\$3.00	First garbage can
Residential	Base Charge	\$3.00	Each additional can
Commercial	Base Charge	\$36.00	Dumpster (picked up one time per week)
Commercial	Base Charge	\$10.00	Any additional weekly pickup of dumpster per week
Commercial	Base Charge	\$6.00	First garbage can
Multi-Unit	Base Charge	\$6.00	One unit
Multi-Unit	Base Charge	\$12.00	Two units
Multi-Unit	Base Charge	\$18.00	Three units
Multi-Unit	Base Charge	\$24.00	Four units
Multi-Unit	Base Charge	\$30.00	Five units (may request private service)
Multi-Unit	Base Charge	\$36.00	Six units (may request private service)
Multi-Unit	Base Charge	\$42.00	Seven units (may request private service)
Multi-Unit	Base Charge	\$48.00	Eight units (may request private service)
Multi-Unit	Base Charge	\$54.00	Nine units (may request private service)
Multi-Unit	N/A		Ten units and over must obtain private service
Monthly finance charge on past due balances		1.50%	18% annual rate; \$10.00 minimum charge at 30 days or more past due
Monthly curbside recycling charge		\$2.75	Effective July 1, 2016

# Cemetery Fees

Description of Fee or Charge	Unit	FY2020	
		Fee/Charge	Comments
<b>Burial Spaces:</b>			
<b>Residents -</b>			
One to Eight Spaces	Each	\$640.00	Includes \$140 perpetual care fee
Double Depth First and Second Burials	Each	\$805.00	Includes \$280 perpetual care fee
Baby burial space	Each	\$250.00	
Raised Marker Fee	Each	\$100.00	
Flat Marker Fee	Each	\$20.00	Minimum of 4 spaces together for each raised headstone.
<b>Non-Residents -</b>			
One to Eight Spaces	Each	\$940.00	Includes \$140 perpetual care fee
Double Depth First and Second Burials	Each	\$1,105.00	Includes \$280 perpetual care fee
Baby burial space	Each	\$300.00	
Raised Marker Fee	Each	\$100.00	
Flat Marker Fee	Each	\$20.00	Minimum of 4 spaces together for each raised headstone.
<b>Grave Opening Fees:</b>			
<b>Residents -</b>			
Adult (opening and closing)	Each	\$525.00	
Double Depth First and Second Burials	Each	\$650.00	
Disinterment (second burial - top casket)	Each	\$900.00	
Disinterment (double deep first burial - bottom casket)	Each	\$1,200.00	
(Note: If disinterment of the first burial (bottom casket) is requested, both disinterment fees must be paid.			
Baby Grave Opening	Each	\$150.00	
Infant Disinterment	Each	\$400.00	
Title Transfer Fee	Each	\$50.00	
<b>Non-Residents -</b>			
Adult (opening and closing)	Each	\$1,800.00	
Double Depth First and Second Burials	Each	\$1,895.00	
Disinterment (second burial - top casket)	Each	\$900.00	
Disinterment (double deep first burial - bottom casket)	Each	\$1,200.00	
(Note: If disinterment of the first burial (bottom casket) is requested, both disinterment fees must be paid.			
Baby Grave Opening	Each	\$300.00	
Infant Disinterment	Each	\$400.00	
Title Transfer Fee	Each	\$100.00	

# Cemetery Fees (continued)

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**Residents -**

Urn Burial Space - In-ground	Each	\$300.00	Requires opening/closing fee
Urn Grave Opening/Closing - In-ground	Each	\$200.00	
Urn Niche Space - Columbarium	Each	\$550.00	Bottom Level
	Each	\$650.00	2nd Level
	Each	\$750.00	3rd Level
	Each	\$850.00	Top Level

Opening/Closing, Perpetual Care, and Basic Engraving fees (name and date) are included. Overtime charges apply.

**Non-Residents -**

Urn Burial Space - In-ground	Each	\$400.00	Requires opening/closing fee
Urn Grave Opening/Closing - In-ground	Each	\$300.00	
Urn Niche Space - Columbarium	Each	\$700.00	Bottom Level
	Each	\$800.00	2nd Level
	Each	\$900.00	3rd Level
	Each	\$1,000.00	Top Level

Opening/Closing, Perpetual Care, and Basic Engraving fees (name and date) are included. Overtime charges apply.

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**Overtime Charges:**

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

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

*Provide 24 hours advance notice to Cemetery for burials.*

City of Bountiful, Utah  
Operating & Capital Budget  
Fiscal Year 2020-2021

## Long-Term Capital Plan:

- Capital Plan Overall Summary
- Legislative Department
- Information Technology Department
- Finance Department
- Government Buildings Department
- Police Department
- Streets Department
- Engineering Department
- Parks Department
- Storm Water Fund
- Water Fund
- Light & Power Fund
- Golf Fund
- Landfill Fund
- Sanitation Fund
- Cemetery Fund
- Computer Replacement Fund
- Redevelopment Agency Fund
- RAP Tax Fund



# Long-Term Capital Plan Overall Summary

	Fiscal Year							Total	
	Ending June 30,							All	
Department Name	2021	2022	2023	2024	2025	2026-2030	Future	Fiscal Years	
<b>Governmental Fund Departments (Capital Improvement Fund):</b>									
Legislative	3,590,800	0	0	0	0	0	0	3,590,800	
Information Technology	55,000	75,000	70,000	45,000	40,000	210,000	0	495,000	
Finance	22,000	0	21,500	0	0	0	0	43,500	
Buildings	0	0	0	0	0	40,000	40,000	80,000	
Police	432,000	552,000	218,000	406,000	224,000	1,506,000	3,304,000	6,642,000	
Streets	3,774,500	1,162,000	1,466,500	1,362,000	1,285,000	8,595,000	0	17,645,000	
Engineering	20,000	0	25,000	40,000	40,000	0	0	125,000	
Parks	135,000	55,000	35,000	70,000	35,000	75,000	85,000	490,000	
<b>Total Governmental Fund Departments</b>	<b>8,029,300</b>	<b>1,844,000</b>	<b>1,836,000</b>	<b>1,923,000</b>	<b>1,624,000</b>	<b>10,426,000</b>	<b>3,429,000</b>	<b>29,111,300</b>	
<b>Enterprise Fund Departments:</b>									
Storm Water	816,000	800,000	895,000	822,000	825,000	3,089,000	1,335,000	8,582,000	
Water	2,148,900	1,898,000	1,832,621	1,743,000	3,118,000	9,615,000	3,580,000	23,935,521	
Light and Power	4,320,000	3,810,000	2,680,000	2,070,000	3,245,000	16,055,000	23,750,000	55,930,000	
Golf Course	100,000	80,000	100,000	0	30,000	188,000	0	498,000	
Landfill	572,500	905,000	850,000	850,000	468,000	2,823,000	0	6,468,500	
Sanitation	285,000	305,000	190,000	350,000	360,000	1,752,000	0	3,242,000	
Cemetery	160,000	36,000	28,000	20,000	16,000	193,000	480,000	933,000	
<b>Total Enterprise Fund Departments</b>	<b>8,402,400</b>	<b>7,834,000</b>	<b>6,575,621</b>	<b>5,855,000</b>	<b>8,062,000</b>	<b>33,715,000</b>	<b>29,145,000</b>	<b>99,589,021</b>	
<b>Internal Service Fund &amp; Special Revenue Fund Departments:</b>									
Computer Replacement	40,000	35,000	35,000	35,000	35,000	175,000	0	355,000	
Redevelopment Agency	1,875,000	6,900,000	1,650,000	0	0	0	0	10,425,000	
RAP Tax	350,000	30,000	125,000	0	0	0	0	505,000	
<b>Total Internal Service Fund Departments</b>	<b>40,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>175,000</b>	<b>0</b>	<b>355,000</b>	
<b>GRAND TOTAL OF PLANNED EXPENDITURES &amp; EXPENSES</b>	<b>16,471,700</b>	<b>9,713,000</b>	<b>8,446,621</b>	<b>7,813,000</b>	<b>9,721,000</b>	<b>44,316,000</b>	<b>32,574,000</b>	<b>129,055,321</b>	
Funding to accomplish these capital improvement plans is projected to be derived from the following sources:									
<b>Department</b>	<b>Potential Revenue Sources</b>								
Governmental Fund departments	Sales taxes, interest earnings, inter-city/reserve transfers and RDA reserve transfers								
Storm Water department	Storm water fees, interest earnings and inter-city/reserve transfers								
Water department	Water sales, interest earnings and reserve transfers and issuance of revenue bond debt								
Light and Power department	Electricity sales, interest earnings, reserve transfers and issuance of revenue bond debt								
Golf Course	Admissions and greens fees, interest earnings and 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

			Fiscal Year							Total	
			Ending June 30,							All	
Department	Project Description	Budget Category	2021	2022	2023	2024	2025	2026-2030	Future	Fiscal Years	
Legislative											
	City Hall Remodel	Buildings	3,324,000							3,324,000	
	Joint Project - Landscape 500 S / I-15	Improvements Other Than Buildings	35,000							35,000	
	1% for Public Art	Improv-PublicArt-1%CapProject	81,800							81,800	
	Contingency		150,000							150,000	
										0	
<b>Total Legislative</b>			<b>3,590,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,590,800</b>	

## City Hall Remodel

This project is scheduled for completion in FY 2021. The funding in FY 2021 is to complete the remodel.

## Joint Project - Landscaping

Funding for a joint project with West Bountiful to beautify the intersection of I-15 and 500 South

## 1% for Public Art

Per City Council policy, 1% of budget for new projects in the Capital Project Fund is set aside for public art installations

# Information Technology Department

Department Name	Project Description	Budget Category	Fiscal Year							Total
			Ending June 30, 2021	2022	2023	2024	2025	2026-2030	Future	All Fiscal Years
<b>Information Technology</b>										
	Network, Security and monitoring equipment	Machinery & Equipment	\$25,000		\$40,000			\$40,000	\$120,000	225,000
	Server and Storage upgrade	Machinery & Equipment		45,000		45,000			90,000	180,000
	Software License Compliance	Machinery & Equipment	30,000	30,000	30,000					90,000
										0
										0
<b>Total Information Technology</b>			<b>55,000</b>	<b>75,000</b>	<b>70,000</b>	<b>45,000</b>	<b>40,000</b>	<b>210,000</b>	<b>0</b>	<b>495,000</b>

## Network, Security and monitoring equipment

We are constantly trying to make sure we have the latest network and security equipment. To keep up with increased demands, increased speeds and increased security threats, we replace most of our network equipment on a rotating basis every 5-8 years. We have added \$25,000 in FYE 2021 to take into account any unexpected requirements to move our data network back into City Hall

## Server and Storage Upgrade

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

## Software License Compliance - Phase I

We have recently been performing an internal audit of our software licensing. Licensing for software used on desktop computers is an important part of this audit. But **server licensing** for all of the systems is the most critical and potentially costly component.

# Finance Department

			Fiscal Year							Total	
			Ending June 30,							All	
Department Name	Project Description	Budget Category	2021	2022	2023	2024	2025	2026-2030	Future	Fiscal Years	
Finance											
	Folder/Inserter Replacement	Machinery & Equipment	22,000							22,000	
	Copier Replacement	Machinery & Equipment			21,500					21,500	
<b>Total Finance</b>			<b>22,000</b>	<b>0</b>	<b>21,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,500</b>	

## Folder/Inserter

Finance, Treasury, HR, and Planning use a folder/inserter machine for their mailings. In FY2015 Finance purchased a Pitney Bowes folder/inserter that has regularly broken down causing delay and frustration to staff. This machine was originally expected to be replaced in FY2020; however, the machine has functioned sufficiently during FY2020 but it is anticipated that replacement will be needed in FY2021.

## Copier

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

# Government Buildings Department

1			Fiscal Year							Total	1	
2			Ending June 30,							All	2	
3	Department Name	Project Description	Budget Category	2021	2022	2023	2024	2025	2026-2030	Future	Fiscal Years	3
4	Government Buildings											4
5		Truck with Utility Bed	Machinery and Equipment						40,000	40,000	80,000	5
6											0	6
7	<b>Total Government Buildings</b>			0	0	0	0	0	40,000	40,000	80,000	7

## Truck with Utility Bed

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

# Police Department

1	Fiscal Year									Total	1	
	Ending June 30,											All
3	Department Name	Project Description	Budget Category	2021	2022	2023	2024	2025	2026-2030	Future	Fiscal Years	
4	<b>Police</b>											4
5		Machinery & Equipment	Police Vehicles	387,000	212,000	218,000	218,000	224,000	1,156,000	1,156,000	3,571,000	5
6		Machinery & Equipment	Motorcycles						50,000	50,000	100,000	6
7		Machinery & Equipment	SWAT Vehicle Upgrade				32,000			50,000	82,000	7
8		Machinery & Equipment	Dispatch Consoles							80,000	80,000	8
9		Machinery & Equipment	Radio-Portable						100,000	200,000	300,000	9
10		Machinery & Equipment	Radio-Mobile							150,000	150,000	10
11		Machinery & Equipment	Transmitters							300,000	300,000	11
12		Machinery & Equipment	Eventide Recorder							35,000	35,000	12
13		Machinery & Equipment	Telephone System						100,000	120,000	220,000	13
14		Machinery & Equipment	Cooling Tower		60,000					60,000	120,000	14
15		Machinery & Equipment	HVAC		180,000					200,000	380,000	15
16		Machinery & Equipment	Boiler				60,000			60,000	120,000	16
17		Machinery & Equipment	Water Heater						50,000	50,000	100,000	17
18		Machinery & Equipment	Car Camera				96,000			96,000	192,000	18
19		Machinery & Equipment	Camera Storage		25,000					30,000	55,000	19
20		Machinery & Equipment	Heat Exchange HVAC			25,000				25,000	50,000	20
21		Equipment	Tasers	45,000						45,000	90,000	21
22		Building	Public Safety Building Security							35,000	35,000	22
23		Building	Building Paint							20,000	20,000	23
24		Building	Carpet							120,000	120,000	24
25		Building	Building Stucco							75,000	75,000	25
26		Building	UPS System						50,000	50,000	100,000	26
27		Building	Gun Range		50,000					50,000	100,000	27
28		Building	A/C Dispatch Server							20,000	20,000	28
29		Building	Building Roof							77,000	77,000	29
30		Building	Work Stations							150,000	150,000	30
31	<b>Total Police</b>			<b>432,000</b>	<b>552,000</b>	<b>218,000</b>	<b>406,000</b>	<b>224,000</b>	<b>1,506,000</b>	<b>3,304,000</b>	<b>6,642,000</b>	31

# Police Department (continued)

## **Police Vehicles**

The department currently replaces six vehicles per-year based on criteria of at least five-years of service and approximately 100,000 miles or a history of maintenance issues. This year is

## **Motorcycles**

The fleet currently contains two BMW motorcycles. Based on past mileage and repairs, replacement of these motorcycles will be needed in 2027.

## **SWAT Vehicle Conversion**

Funds will be required to update and maintain electronic equipment, computers and generator, etc.

## **Dispatch Consoles**

Current consoles were recently replaced in the Public Safety Building. We anticipate they will need to be replaced in FY2032.

## **Radios Portable and Mobile**

Portable radios were fully replaced during the 2002 Olympics and the Mobile radios were replaced in FY2019. We anticipate the portable radios will need to be replaced in FY2026 and the mobile radios in the future.

## **Dispatch Console Radio**

Along with replacing the officer's radios, there is a need to replace existing dispatch radios. The parts needed to repair the radios are not currently being manufactured and if needed, staff is dependent upon finding used parts to keep the radios operating. UCA has committed to fund the purchase in the upcoming year but funds will need to be allocated in the future for replacement.

## **Eventide Phone and Radio**

Our Eventide System records all radio and phone traffic that originates through dispatch. This is a vital piece of equipment in regards to playing back critical information that is needed in the field; it also allows staff to handle quality assurance, complaints and/or lawsuits. This equipment was replaced in FY2018. We anticipate needing to replace it again in FY2030.

## **Telephone Equipment**

The dispatch phone system was replaced in FY2013. The phone system will be upgraded in FY2020 and we anticipate the phone system will need to be replaced in FY2030.

# Police Department (continued)

## **Cooling Tower (Air Conditioning System) and HVAC**

Approximately six years ago, a portion of the building's air conditioning coolant system was replaced due to rust and leaking issues. Additional pieces of equipment will need to be replaced within the next five-to-ten-years. We anticipate the chiller will need to be replaced for approximately \$115,000 within the next five-to-eight-years, the air handlers are scheduled to be replaced in FY2026 for \$65,000 and the cooling tower system, which was installed in FY2007, is scheduled to be replaced in FY2023 for \$60,000.

## **Boiler (Heating System)**

The current boiler system was installed when the building was built in 1997. The department spent \$12,000 in FY2015 for a new cone that could extend the component's useful life up-to-three-years. This smaller cone should also reduce some of the utility costs. We anticipate a full-boiler rebuild will cost \$60,000 as early as FY2024.

## **Building Water Heater**

The current water heater was replaced in 2014. We anticipate the water heater will need to be replaced in FY2026.

## **Vehicle Camera Replacement**

The current vehicle camera system was purchased in 2011. The department has not been able to obtain parts for repairs due to the cameras being past end-of-life. We have been replacing vehicle cameras using grant funding and we anticipate being able to finish our fleet using grant funding in FY2019. We anticipate replacing cameras again in FY2024.

## **Camera Storage System**

Recently the department purchased a large amount of digital memory capacity to store vehicle and body camera videos. We believe that the storage capacity will be sufficient for the next five years. We anticipate needing additional storage in FY2022 for approximately \$25,000.

## **Heat Exchange (HVAC)**

The current heat exchanger for the HVAC system is in need of replacement. There are 63 tubes in the exchange unit and maintenance has had to plug holes in 12-18 of them. Replacement would cost \$25,000. in FY2022

## **Public Safety Building and Security**

The security camera system and door-locking devices for building security were recently replaced. Due to technology changes, we anticipate replacing some of the equipment in the future for approximately \$35,000.

# Police Department (continued)

## **Facility Interior and Exterior**

Over the past few years we have re-painted the Public Safety Building. In order to keep the current facility presentable, it's anticipated that future funding for touch-up and replacement will be needed.

## **Building Carpet**

Over the past few-years we have re-carpeted the Public Safety Building. In order to keep the current facility presentable, it's anticipated that future funding for replacement will be needed.

## **Building Stucco**

The building has recently been updated with new stucco. In order to keep the current facility presentable, it's anticipated that future funding for touch-up and replacement will be needed.

## **UPS Communications Backup System**

The UPS system provides backup power for the dispatch communications equipment in the event of a power outage. The current UPS system was replaced in 2015 but will likely need to be

## **Bountiful Gun Range**

Operating a gun-range requires systems to be replaced as they wear-out over time. The department has been very fortunate to be able to cover the majority of costs, in the \$300,000–\$400,000 range,

## **A/C Unit Dispatch Server**

The public safety building has two rooms that have equipment in them that must be cooled. One room in the basement recently had the A/C unit fail that could have caused major damage had it

## **Building Roof**

In FY2015, the building was updated with a new roof. We anticipate that future funding will be needed in FY2031 to replace the roof after its run its life-cycle

## **Work Station Replacement**

The workstations in the building were replaced in FY2019. We would anticipate needing to replace them in again in 20 years.

## **Taser Replacement**

Our tasers are beginning to fail and Taser Inc. is not replacing or fixing the current model of taser being used. We will need to repalce all department tasers in the FY 2021 budget.

# Streets Department

			Fiscal Year							Total	
			Ending June 30,							All	
Department Name	Project Description	Budget Category	2021	2022	2023	2024	2025	2026-2030	Future	Fiscal Years	
<b>Streets</b>											
	Trucks and Overlay Equipment	Machinery & Equipment	492,500	532,000	606,500	662,000	675,000	3,730,000		6,698,000	
	Storage Building- Car Wash Building	Buildings	1,922,000							1,922,000	
	Brine prewet system tanks and shelter	Other than Buildings			110,000					110,000	
	1000 North - 500 West to 200 West	Road Reconstruction	1,200,000							1,200,000	
	Eagle Ridge Dr Extension to Bountiful Blvd	Road Reconstruction	160,000							160,000	
	200 South - 1225 East Circle	Road Reconstruction		55,000						55,000	
	200 South - 400 East to 100 East	Road Reconstruction		300,000						300,000	
	200 North - Main to 100 West	Road Reconstruction		120,000						120,000	
	200 East & 300 East - 400 North to 300 North	Road Reconstruction		155,000						155,000	
	400 South - 400 East to 200 West	Road Reconstruction			750,000					750,000	
	300 South - 400 East to 200 West	Road Reconstruction				700,000				700,000	
	200 East - 500 South to 300 North	Road Reconstruction					610,000			610,000	
	300 East - Center to 300 North	Road Reconstruction						240,000		240,000	
	1650 South - Orchard Dr to 1600 South	Road Reconstruction						260,000		260,000	
	800 East - 400 North to 500 South	Road Reconstruction						860,000		860,000	
	400 North - 400 East to 1300 East	Road Reconstruction						1,500,000		1,500,000	
	Center Street 200 West to 500 West	Road Reconstruction						380,000		380,000	
	1200 South - 100 East to Main Street	Road Reconstruction						350,000		350,000	
	1000 North - 200 West to Main Street	Road Reconstruction						700,000		700,000	
	1050 South - Main Street to 200 West	Road Reconstruction						250,000		250,000	
	1500 South and Orchard Dr	Traffic Signals						160,000		160,000	
	Davis Blvd. and 1800 South	Traffic Signals						165,000		165,000	
										0	
<b>Total Streets</b>			<b>3,774,500</b>	<b>1,162,000</b>	<b>1,466,500</b>	<b>1,362,000</b>	<b>1,285,000</b>	<b>8,595,000</b>	<b>0</b>	<b>17,645,000</b>	

# Streets Department (continued)

## **Trucks, Machinery and Equipment**

Dump trucks and snow plow equipment are replaced every 10 to 12 years.

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

Future equipment purchases are in line with the replacement time table which includes trailers, compressors, pavers, compaction rollers, crack sealers, asphalt saws and tackers.

## **Buildings**

The Storage / Truck Wash Building is scheduled to be replaced FY2021. The building is over 50 years old and in need of many repairs.

## **Other than Buildings**

Brine prewet system tanks and shelter planned for FY2023

## **Road Reconstruction**

This category covers road reconstruction projects as laid out in our 10 year plan above.

## **Traffic Signals and Camera**

New traffic signals are planned at the intersections of I 500 South and Orchard Drive and Davis Blvd and I 800 South in the future

# Engineering Department

1			Fiscal Year							Total	1		
2			Ending June 30,							All	2		
3	Department Name	Project Description	Budget Category	2021	2022	2023	2024	2025	2026-2030	Future	Fiscal Years	3	
4	<b>Engineering</b>											4	
5		Large Format Copier/Plotter		20,000								20,000	5
6		GPS Survey Equipment Replacement				25,000						25,000	6
7		Replace 1996 Jeep Cherokee					40,000					40,000	7
8		Replace 2006 Chev 1/2 ton Pickup						40,000				40,000	8
9												0	9
10	<b>Total Engineering</b>			<b>20,000</b>	<b>0</b>	<b>25,000</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>	<b>0</b>		<b>125,000</b>	10

## Machinery and Equipment

The large format copier which served the Engineering and Planning Departments stopped working and was determined to be unrepairable. This piece of equipment will need to be replaced upon the Department's return to City Hall. Anticipated replacement of the GPS survey equipment and 2 of the Department vehicles are also shown.

# Parks Department

1	2	3 Department Name	3 Project Description	3 Budget Category	Fiscal Year						1	
					Ending June 30,						2	
3	3	3	3	3	2021	2022	2023	2024	2025	2026-2030	Future	3
4	4	4 Parks										4
5	5		Small Mower	Machinery and Equipment		20,000		25,000		25,000	50,000	5
6	6		Pick up Truck	Machinery and Equipment		35,000			35,000		35,000	6
7	7		One ton Truck with Plow and Salter	Machinery and Equipment				45,000				7
8	8		Sweeper	Machinery and Equipment			35,000					8
9	9		Large Area Mower	Machinery and Equipment	75,000							9
10	10		Greenhouse Panels	Buildings						50,000		10
11	11		Ballfield Lights and Electrical at Mueller Park	Improvements Other Than Buildings	60,000							11
12	12	<b>Total Parks</b>			<b>135,000</b>	<b>55,000</b>	<b>35,000</b>	<b>70,000</b>	<b>35,000</b>	<b>75,000</b>	<b>85,000</b>	<b>442,000</b>

## Small Mower

We currently have 5 small riding mowers in our fleet and are in the process of replacing our oldest mowers. Our mowers are in operation all day, everyday of the summer and are the main pieces of equipment used in our daily maintenance operations. We replace the mowers based on at least 4 years of service, highest service hours, or history of maintenance issues.

## Pick-up Truck

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

## One ton truck with plow and salter

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

# Parks Department (continued)

## Sweeper

This is to replace our current sweeper. We use this piece of equipment to pick up leaves, tree debris, turf cores from aerating, and other general park maintenance tasks. With our current equipment maintenance program and having rebuilt the motor in 2018, we estimate having to replace this piece of equipment in 2024.

## Large area mower

Our current mower is 15 years old and in need of replacement and with the anticipated expansion of maintenance responsibilities at Washington Park a new large area mower will be a necessity.

## Greenhouse Panels

It is recommended by industry standards and best management practices to replace greenhouse panels every 15-20 years. Currently the panels on our greenhouses are about 30 years old.

## Ballfield Lights and Electrical at Mueller Park

The current transformer that supplies power to the ball field lights at Mueller Park needs to be replaced. We plan on replacing the existing transformer lights with new updated equipment and LED light that meets current electrical and safety codes.

# Storm Water Fund

1	2	3 Department Name	3 Project Description	3 Budget Category	3 Fiscal Year						3 Total	3	
					3 2021	3 2022	3 2023	3 2024	3 2025	3 2026-2030	3 Future	3 Fiscal Years	3
4		4 Storm Water											4
5			Trucks, Sweepers, Flusher	Machinery & Equipment	306,000	295,000	55,000	325,000	0	1,124,000		2,105,000	5
6			Oakridge Circle -- 100 East to 3600 South to 100 W	Storm Drain Construction	250,000							250,000	6
7			200 East -- 300 South to 100 South	Storm Drain Construction	145,000							145,000	7
8			400 South -- 100 East to 200 East	Storm Drain Construction	115,000							115,000	8
9			Main Street -- 1350 North to 1600 North	Storm Drain Construction		460,000						460,000	9
10			350 West -- 150 South to 100 South	Storm Drain Construction		45,000						45,000	10
11			Ashley Detention Basin Rebuild	Storm Drain Construction			250,000					250,000	11
12			Pipe ditch -- Frontage - 1400 N to 1600 N	Storm Drain Construction			290,000					290,000	12
13			300 South -- 1300 East to Barton Creek	Storm Drain Construction			300,000	375,000				675,000	13
14			Medford Pond Rebuild	Storm Drain Construction				70,000				70,000	14
15			Spring -- Bountiful Blvd 1350 South to 1450 South	Storm Drain Construction			52,000					52,000	15
16			H S Runoff -- Orchard Dr 629 South to Mill Creek	Storm Drain Construction					375,000			375,000	16
17			800 East 300 South to 315 North Pipe up size	Storm Drain Construction					450,000	275,000		725,000	17
18			400 North -- 400 East to 600 East	Storm Drain Construction						250,000		250,000	18
19			400 North -- 650 East to 1100 East	Storm Drain Construction						610,000		610,000	19
20			1300 East -- Vineyard to Stone Creek up grade	Storm Drain Construction						350,000		350,000	20
21			P L Runoff -- Davis Blvd 2505 South to Lewis Park	Storm Drain Construction						230,000		230,000	21
22			City shop drain -- 300 West to Mill Creek	Storm Drain Construction						250,000		250,000	22
23			Deborah Dr -- 1125 East to 900 East	Storm Drain Construction							350,000	350,000	23
24			Fair Oaks Dr -- 900 East to Carolyn Way	Storm Drain Construction							90,000	90,000	24
25			Davis Blvd -- 3300 South to 100 West	Storm Drain Construction							60,000	60,000	25
26			Moss Hill Drive Pipe Replacement	Storm Drain Construction							200,000	200,000	26
27			Oakwood Basin Rebuild	Storm Drain Construction							150,000	150,000	27
28			Woodhollow overflow pipe	Storm Drain Construction							185,000	185,000	28
29			Cemetery expansion	Storm Drain Construction							300,000	300,000	29
30		30 Total Storm Water			816,000	800,000	895,000	822,000	825,000	3,089,000	1,335,000	8,582,000	30

## Storm Water Vehicles, Machinery and Equipment

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

## Storm Drain Construction

This funding is for storm water structures, outlets, inlets and aging pipe replacements as layed out in the 10 year plan above.



# Water Fund (continued)

## Buildings

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

## Reservoirs

Replacing Millcreek reservoir in 2025. Problems with concrete spalling and root intrusion. (\$1,500,000)

Replacing Barton Creek reservoir in 2030-31. Problems with concrete spalling and root intrusion. (\$1,500,000)

Upsizing of the Ashdown reservoir to 2 million gallons (\$1,000,000)

## Wells

Calder well # 2. Video of the well that we have shared with several well experts has determined that we need to put a sleeve down the well and screen it to avoid a collapse. Split over two budget years. (\$300,000)

Upgrading Barton Creek Well (Fix Radium Problem)

## Improvements Other Than Buildings

Improve landscaping at Ashdown reservoir. There have been a lot of citizen complaints and is a fire hazard. (\$30,000)

Need to replace the drain system in the area of 75 North from 900 east to 1000 East to keep water out of homes in the area. Severe root intrusion in the existing drain system. (\$120,000)

## Annual Pipe Replacement Program

This is the annual pipe replacement based upon the 10 year replacement plan and road maintenance schedule. Locations in the schedule are marked by year of planned expense with an asterisk (\*).

## System Machinery and Equipment

Completion of upgrade for SCADA (\$150,000); one booster pump at our 3100 South booster station. (\$50,000); new emergency mobile generator (\$115,000); replacing MC Light mobile meter reading system (\$30,000) in FY2021

Upgrading equipment at a selected booster facility based upon analysis of the efficiency at all sites (\$65,000); continue with upgrading to newer and more updated technology by replacing 35% of equipment (\$100,000) in FY2022

Upgrading equipment at a selected booster facility based upon analysis of the efficiency at all sites (\$70,000) in FY2023

Upgrading equipment at a selected booster facility based upon analysis of the efficiency at all sites (\$70,000) in FY2024

Upgrading equipment at a selected booster facility based upon analysis of the efficiency at all sites (\$80,000) in FY2025

Upgrading a selected booster facility based upon analysis of the efficiency at all sites (\$65,000); purchase an emergency generator for 3100 South booster station (\$75,000) in FY2026

Upgrading a selected booster facility based upon analysis of the efficiency at all sites (\$70,000) in FY2027

Upgrading equipment at a selected booster facility based upon analysis of the efficiency at all sites (\$70,000) in FY2028

Upgrading equipment at a selected booster facility based upon analysis of the efficiency at all sites (\$70,000) in FY2029

## Equipment

Replacing one staff pickup truck in FY2021 (\$36,000).

Replacing two supervisor trucks (\$80,000) and one of the crew trucks with a utility bed. (\$85,000) and one staff truck (\$38,000) in FY2022

Replacing a dump truck (\$165,000); jackhammer and compressor (\$30,000); one supervisor Pickup truck(\$40,000); pavement saw (\$34,000); and one crew truck with a utility bed. (\$87,000) in FY2023

Replacing the Vector suction truck (\$70,000); replace two staff pickup trucks. (\$80,000); Mini Excavator (\$75,000) in FY2024

Replacing one plow/flatbed truck. (\$90,000) in FY2025

Replacing a staff truck (\$37,000) in FY2026

Replacing two supervisor pickup trucks (\$80,000); the Vector suction truck (\$70,000); and a staff truck (\$37,000) in FY2027

Replacing one supervisor pickup truck. (\$40,000); one backhoe (\$130,000) in FY2028

Replacing one crew truck with utility bed (\$90,000) in FY2029

Replacing one crew truck with utility bed (\$90,000) between FY2030 and FY2035

## Land

Acquire land for the 400 North Reservoir (\$200,000) in FY2021

Acquire land to upgrade storage at the Upper Maple Hills reservoir site which needs additional storage capacity to serve the area (\$160,000) in FY2028

Acquire a site for a new reservoir above Sunset Hollow as part of the North Canyon system between FY2030 and FY2035

# Light & Power Fund

1	2	3	Department Name	Project Description	Budget Category	Fiscal Year						Total	1	
						Ending June 30,	2022	2023	2024	2025	2026-2030			Future
4			Light & Power			2021							3	4
5				CIP 09 Dist Sub NW Substation	NW Substation	1,500,000	2,000,000						3,500,000	5
6				CIP 13 Dist Sys Feeder #272 Rebuild	NW Substation	200,000							200,000	6
7				Feeder #273 to Feeder #673	NW Substation			300,000					300,000	7
8				Upgrade Substation & Feeders	NE Substation					1,000,000	3,000,000		4,000,000	8
9				CIP 14 Dist Sys Stone Creek Property	NE Substation	50,000	100,000						150,000	9
10				CIP 15 Dist Sys Feeder #373 East	NE Substation	40,000		400,000	400,000	400,000	800,000		2,040,000	10
11				Feeder #571 North 200 W	SW Substation						200,000		200,000	11
12				Feeder #572 East 1800 S	SW Substation						200,000		200,000	12
13				Feeder #573 Main South to Willey Honda	SW Substation			400,000					400,000	13
14				Feeder #573 Willey Honda to 3100 S	SW Substation		400,000						400,000	14
15				Feeder #574 Zip	SW Substation						650,000		650,000	15
16				CIP 12 Dist Sys Feeder #575 Rebuild	SW Substation	550,000							550,000	16
17				Feeder #576 to Feeder #676 Tie	SW Substation						800,000		800,000	17
18				Feeder #674 Rebuild & Tie to #272	Central Substation					200,000	200,000		400,000	18
19				Feeder #675 Rebuild	Central Substation						400,000		400,000	19
20				Feeder #671 Rebuild	Central Substation						300,000		300,000	20
21				Feeder #672 Rebuild	Central Substation						500,000		500,000	21
22				Ph 9 (400 N 200 W to NE Sub) Transmission	Transmission System				100,000	700,000			800,000	22
23				Ph 9 (400 N 200 W to NE Sub) Distribution	Transmission System					20,000			20,000	23
24				Ph 10 (SW Sub to 400 E) Transmission	Transmission System		100,000	600,000					700,000	24
25				Ph 11 (400 E to Edgehill Dr) Transmission	Transmission System			100,000	600,000				700,000	25
26				Ph 11 (400 E to Edgehill Dr) Distribution	Transmission System						250,000		250,000	26
27				Ph 12 (Edgehill Dr to SE Sub) Transmission	Transmission System					100,000	700,000		800,000	27
28				Ph 13 (SE Sub to Bountiful Blvd) Transmission	Transmission System						700,000		700,000	28
29				Ph 13 (SE Sub to Bountiful Blvd) Distribution	Transmission System						250,000		250,000	29
30				Ph 14 (Bountiful Blvd to 1800 S) Transmission	Transmission System						250,000		250,000	30
31				Ph 14 (Bountiful Blvd to 1800 S) Distribution	Transmission System						250,000		250,000	31
32				Ph 15 (1800 S to Echo tap) Transmission	Transmission System						750,000		750,000	32
33				Ph 15 (1800 S to Echo tap) Distribution	Transmission System						350,000		350,000	33
34				Ph 16 (Echo tap to 300 S Davis) Transmission	Transmission System							1,000,000	1,000,000	34
35				Ph 16 (Echo tap to 300 S Davis) Distribution	Transmission System						200,000		200,000	35
36				Ph 17 (300 S Davis to 400 N) Transmission	Transmission System						750,000		750,000	36
37				Ph 17 (300 S Davis to 400 N) Distribution	Transmission System						350,000		350,000	37
38				Ph 18 Dist 300 S Davis Blvd-Brentwood Ln eng+mat	Transmission System						200,000		200,000	38
39				Meter collector system	Distribution System	200,000						1,250,000	1,450,000	39
40				CIP 20 Dist Sys Photovoltaic & Battery Systems	Distribution System	200,000							200,000	40
41				Replace 34 steel light poles 400 North to Centerville	Distribution Street Light System				120,000				120,000	41
42				10 new street lights S. Bountiful Blvd	Distribution Street Light System	30,000	30,000	30,000					90,000	42
43				Replace #1 Turbine	Power Plant						4,000,000		4,000,000	43
44				SCADA System	SCADA						300,000		300,000	44



# Golf Fund

1	2	3 Department Name	Project Description	Budget Category	Fiscal Year						Total	1	
					Ending June 30,						Future	All	2
3					2021	2022	2023	2024	2025	2026-2030		Fiscal Years	3
4		<b>Golf Course</b>											4
5			Clubhouse Pro Shop expansion/Remodel	Buildings			100,000					100,000	5
6			Restaurant Remodel	Buildings	100,000							100,000	6
7			Maintenance Shop roof replacement	Buildings		50,000						50,000	7
8			New Rough mower	Machinery & Equipment						72,000		72,000	8
9			New Fairway mower	Machinery & Equipment						61,000		61,000	9
10			New Tee mowers	Machinery & Equipment						55,000		55,000	10
11			New Sand Pro	Machinery & Equipment								0	11
12			New Truck	Machinery & Equipment		30,000			30,000			60,000	12
13												0	13
14												0	14
15		<b>Total Golf</b>			<b>100,000</b>	<b>80,000</b>	<b>100,000</b>	<b>0</b>	<b>30,000</b>	<b>188,000</b>	<b>0</b>	<b>498,000</b>	15

## Buildings

- 2021 - Funds to be used or restaurant remodel/repairs
- 2022 - Funds to be used for Maintenance Shop roof replacement
- 2023 Funds to be used for Clubhouse Pro shop Remodel/repairs

## Machinery & Equipment

- 2021 Equipment Lease - Proposed
  - Looking at leasing equipment through a 5 year lease with a dollar buy out at the end of the 5 year term. This will help with equipment that is reaching their service life all at the same time and reducing a large up front financial burden
- 2021 Funds to be used for purchase of new work truck
- 2026 - 2030 Funds to be used for purchase of new rough mower to replace existing rough mower
- 2026 - 2030 Funds to be used for purchase of new maintenance truck
- 2026 - 2030 Funds to be used for purchase of new fairway mower to replace existing fairway mower
- 2026 - 2030 Funds to be used for purchase of 2 new tee mowers to replace existing tee mowers
- 2026 - 2030 Funds to be used for purchase of new fairway mower to replace existing fairway mower
- 2026 - 2030 Funds to be used for purchase of new rough mower to replace existing rough mower

# Landfill Fund

			Fiscal Year							Total	
			Ending June 30,							All	
3	Department Name	Project Description	Budget Category	2021	2022	2023	2024	2025	2026-2030	Future	Fiscal Years
4	<b>Landfill</b>										
5		Trucks, Machinery, Equipment	Machinery & Equipment	572,500	905,000	850,000	850,000	468,000	2,823,000		6,468,500
6											0
7	<b>Total Landfill</b>			<b>572,500</b>	<b>905,000</b>	<b>850,000</b>	<b>850,000</b>	<b>468,000</b>	<b>2,823,000</b>	<b>0</b>	<b>6,468,500</b>

## Vehicles, Machinery and Equipment

Future replacements:

FY 2021 Service Truck, Large Haul

FY 2022 Loader & Large Haul Truck.

FY 2023 Mobile Waste Shredder,

FY 2024 Large Loader & Excavator.

FY 2025 Compost Screen, 1-Ton

# Sanitation Fund

			Fiscal Year							Total	
			Ending June 30,							All	
Department Name	Project Description	Budget Category	2021	2022	2023	2024	2025	2026-2030	Future	Fiscal Years	
<b>Sanitation</b>											
	Garbage Trucks, Rear Loaders & Pick-up	Machinery & Equipment	285,000	305,000	190,000	350,000	360,000	1,752,000		3,242,000	
<b>Total Sanitation</b>			<b>285,000</b>	<b>305,000</b>	<b>190,000</b>	<b>350,000</b>	<b>360,000</b>	<b>1,752,000</b>	<b>0</b>	<b>3,242,000</b>	

## Sanitation Trucks

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

The truck being replaced becomes one of three spare trucks which will be used for another four years. Future replacements are scheduled in FY 2021, FY2022 and FY 2024, FY2025.

## Rear Load Garbage Trucks

These trucks are used for the City's Spring and Fall clean-up event, along with fallen trees and debris clean-up during windstorms.

FY 2023 is the next scheduled replacement for the rear loaders.

## Pick-Up Truck

A pick-up truck is replaced about every 13 years. This truck is used for delivery and repair of garbage cans.

FY 2029 is the next scheduled replacement for this Pick-Up Truck.

# Cemetery Fund

1			Fiscal Year							Total	1	
2			Ending June 30,							All	2	
3	Department Name	Project Description	Budget Category	2021	2022	2023	2024	2025	2026-2030	Future	Fiscal Years	3
4	Cemetery											4
5		Dump Truck	Machinery and Equipment						55,000		55,000	5
6		Pick up Truck with Plow	Machinery and Equipment						35,000		35,000	6
7		Grasshopper Mower	Machinery and Equipment		16,000			16,000	35,000		67,000	7
8		Utility Cart	Machinery and Equipment			28,000			36,000		64,000	8
9		Front-end Loader/Backhoe	Machinery and Equipment							105,000	105,000	9
10		Vinyl Fence	Improvements Other Than Buildings		20,000		20,000		32,000		72,000	10
11		Landscape Plat R	Improvements Other Than Buildings	130,000							130,000	11
12		East Property first plat landscape	Improvements Other Than Buildings							175,000	175,000	12
13		48 unit Columbarium (Urn burial option) + landscaping	Improvements Other Than Buildings	30,000							30,000	13
14		Demo Rock House, Expand Shop and Yard	Improvements Other Than Buildings							200,000	200,000	14
15											0	15
16	<b>Total Cemetery</b>			<b>160,000</b>	<b>36,000</b>	<b>28,000</b>	<b>20,000</b>	<b>16,000</b>	<b>193,000</b>	<b>480,000</b>	<b>933,000</b>	16

## Grasshopper Mower

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

## Utility Cart

The utility carts are used daily for hauling soils, sod, and debris. In addition, they are used for general maintenance and small equipment transport. The last utility purchased was 10 years ago and are quickly becoming unreliable. Our plan is replace the oldest cart next this budget year and another in four years.

# Cemetery Fund (continued)

## Front-end Loader/Backhoe

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

## Vinyl Fence

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

## Landscape Plat R

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

## East Property first Plat Landscape

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

## 48 unit Columbarium (Urn burial option)

We are seeking approval to fund the construction and installation of a new 48 unit columbarium for urn burials. This is a growing service often requested at the Cemetery, which we don't offer. Currently, the only urn burial service we offer is in-ground. We feel this additional option will be a benefit for, and add to the options provided to our citizen's for their loved ones.

## Demolish Rock House, Expand Shop and Yard

In planning and preparation for burial services to move across 200 West into the new Cemetery property, it will be necessary to demolish the existing old rock house that sits in front of the shops so that we can expand the shop and service yard. More inside and outside storage will be required to support a change in the way we do burials. The east side property is programmed to be all double depth burials. This will require double deep vaults to be stored on site in the shop yard along with a greater quantity of soils, replacement sod, and equipment.

# Computer Replacement Fund

1			Fiscal Year							Total	1	
2			Budget	Ending June 30,						All	2	
3	Department	Project Description	Category	2021	2022	2023	2024	2025	2026-2030	Future	Fiscal Years	3
4	Computer Replacement											4
5		Computer Replacement and Maintenance	Hardware & Software	40,000	35,000	35,000	35,000	35,000	175,000		355,000	5
6	Total Computer Replacement			40,000	35,000	35,000	35,000	35,000	175,000	0	355,000	6

## Computer Replacement

All departments contribute to this fund. Desktop computers are replaced between 4 and 8 years. We also replace monitors and printers as needed.

The amounts budgeted also include typical hardware replacements and upgrades, such as the replacement of hard drives, memory and power supplies.

# Redevelopment Agency Fund

1			Fiscal Year							Total	1	
2		Budget	Ending June 30,							All	2	
3	Department	Project Description	Category	2021	2022	2023	2024	2025	2026-2030	Future	Fiscal Years	3
4	Redevelopment Agency											4
5		Electronic Message Sign	Improvements Other than Buildings	75,000	400,000	350,000					825,000	5
6		Property Purchase-Parking	Land	1,000,000							1,000,000	6
7		Extension of Main Street Enhancements	Improvements Other Than Buildings		1,050,000	1,050,000					2,100,000	7
8		Infrastructure Improvements	Improvements Other Than Buildings		1,000,000						1,000,000	8
9		Renaissance Dr. Street Improvements Reimburse	Improvements Other than Buildings	800,000							800,000	9
10		Renaissance Parking Structure-#2	Buildings		4,200,000						4,200,000	10
11		Parking Improvements Downtown	Improvements Other than Buildings		250,000	250,000					500,000	11
12											0	12
13	<b>Total Redevelopment Agency</b>			1,875,000	6,900,000	1,650,000	0	0	0	0	10,425,000	13

# RAP Tax Fund

1			Fiscal Year							Total	1		
2		Budget	Ending June 30,							All	2		
3	Department	Project Description	Category	2021	2022	2023	2024	2025	2026-2030	Future	Fiscal Years	3	
4	<b>Recreation Arts &amp; Parks (RAP) Tax</b>											4	
5		Purchase property for North Canyon Trailhead	Land	150,000								150,000	5
6		Construction of North Canyon Trailhead	Improvements Other than Buildings	155,000								155,000	6
7		Replace Eggett Park Playground Equipment	Improvements Other than Buildings	45,000								45,000	7
8		Lower Ward Canyon Trail	Improvements Other than Buildings		30,000							30,000	8
9		Reconstruct Cheese Park Pickleball Courts	Improvements Other than Buildings			125,000						125,000	9
10												10	
11	<b>Total RAP Tax</b>			350,000	30,000	125,000	0	0	0	0	0	505,000	11

## North Canyon Trailhead

Funding set aside to help purchase and improve property for a trailhead and single track at North Canyon

## Eggett Park Playground

Replacement of aging equipment at Eggett Park

## Lower Ward Canyon Trail

Trail connection between Eggett Park and Ward Canyon

## Cheese Park Pickleball Reconstruction

Schedule total reconstruction of the Pickleball Courts at Cheese Park

City of Bountiful, Utah  
Operating & Capital Budget  
Fiscal Year 2020-2021

## Budget Resources:

- Organization at-a-glance
- Goals, Strategies, Concerns and Issues
- Short-term Factors
- Service Level Changes
- Funds, Reporting Relationships & Basis of Budgeting and Accounting
- Fund / Department Matrix
- Long-term Financial Policies
- Projected Changes in Fund Balances
- Major Revenue Sources
- Key Financial & Budgetary Trends
- Position Summaries
- Supplemental Community & Statistical Data
- Enterprise Fund Information & Administrative Services Transfers Data
- Transfer – Light & Power to General Fund
- Transfer – Landfill to Recycling
- Glossary



# Budget Resources

## **ORGANIZATION AT-A-GLANCE**

The City of Bountiful was incorporated under the laws of the Territory of Utah in 1892 and operates under a manager form of government providing services as authorized by its charter. The City covers a 14 square mile area in South Davis County and is governed by a City Council elected at large and comprised of a mayor and five council members. The mayor and two council members are elected for a four year term and the other three council members are elected two years later for a four year term. The City Manager is appointed by the City Council and is under contract as the Chief Administrative Official of the City. All Department Heads and staff report to the City Manager. The current population of the City is 44,098 and the City organization delivers services with the assistance of approximately 256 full-time equivalent positions with a budget in Fiscal Year 2020-2021 of \$81,940,705.

## **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.
- No Cost of Living Allowances.
- Health insurance premium increase of 6.0%.
- Retirement adjustment to provide the same contributions to employee's Utah Retirement Systems (URS) plans regardless of whether or not they are in the URS Tier 1 plan (those hired before July 1, 2011) or Tier 2 plan (those hired on July 1, 2011 or after).
- 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.

# Budget Resources (continued)

## SERVICE LEVEL CHANGES SUMMARY

Changed fee amounts:

• <u>Street Department Signs</u>	Adjusted for contracted price increases
• <u>Engineering Department Charges for Services:</u>	
Photocopy cost	Adjusted for size of document
Easement Release Recording	\$100
New or Amended Subdivision Checking Fees –	
Preliminary (plus \$75/lot)	\$400
Final (plus \$75/lot)	\$250
Vacation (plus \$75/lot)	\$100
Plat review (per lot)	\$15
Street Signs	\$150
• <u>Planning Department Development Charges for Services:</u>	
Lot Line Adjustment	\$125
Determination of Non-Compliance	\$125
Home Occupation Conditional Use Permit	\$125
Accessory Dwelling Unit Conditional Use Permit	\$250
Architectural & Site Plan Review	\$600 (First acre, plus \$100/each additional acre)
Architectural & Site Plan Review – Multi-Family	\$600 (First two (2) units, plus \$50 each additional unit)
Single Family Residential Site Plan	\$200 (For houses that require Planning Commission review)
Conditional Use Permit	\$400
Variance	\$400
Land Use Code Text Amendment	\$750
Zoning Map Amendments (Rezone)	\$600
Appeal of ADA and FFHA Accommodation	\$250
Appeal of a Land Use Decision	\$500 (Plus half of the actual cost)
Chicken License	\$5
Administrative Solar Review	\$50

# Budget Resources (continued)

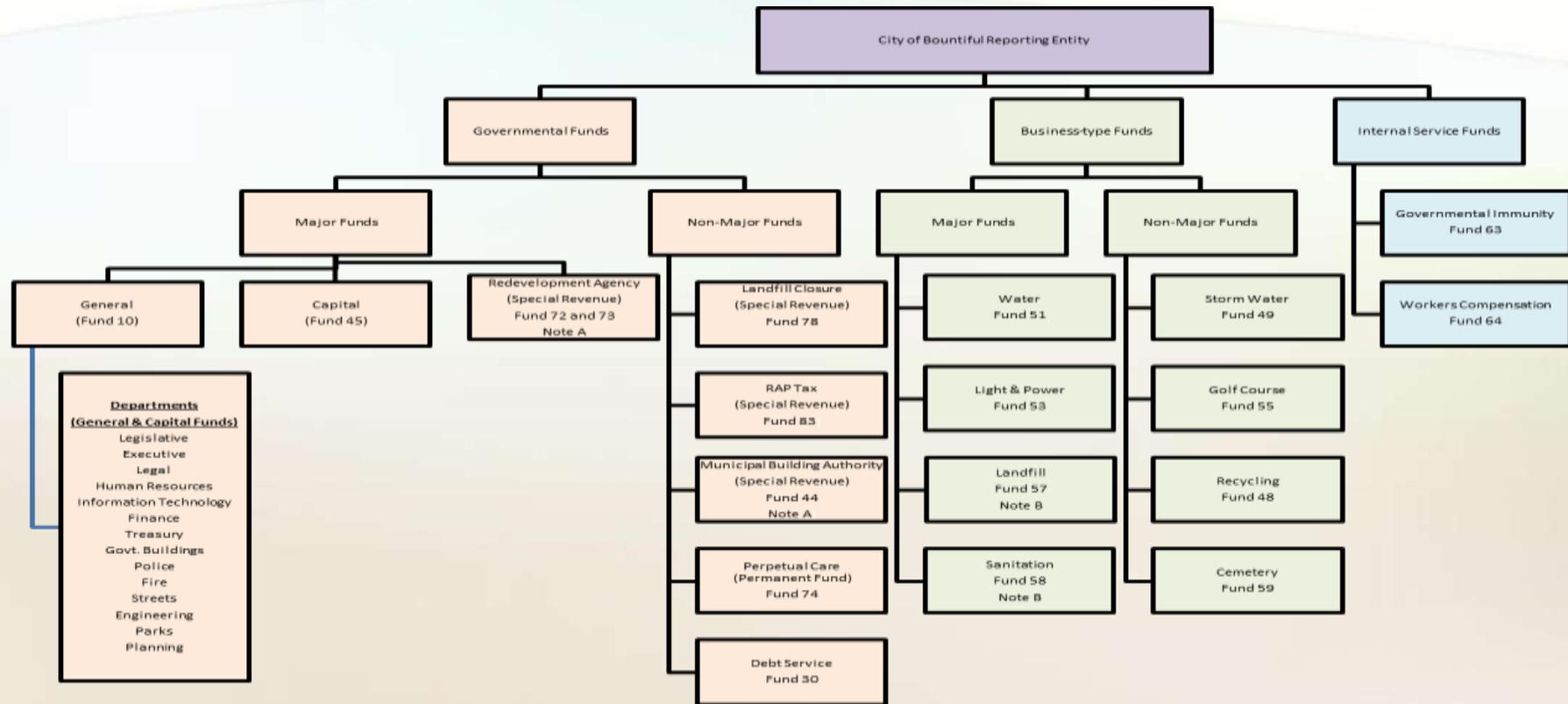
## SERVICE LEVEL CHANGES SUMMARY

- Storm Water Fee: \$7.75 (Plus \$0.50 additional per year in next two fiscal years)
- Light & Power Fees:
  - All Rate Classes –
    - Monthly Customer Charge Increase of rate by \$2.00
    - Electric Rate Increase 2.0%
  - Residential Tiered Rates –
    - Energy Charge per KWH up to 400 KWH \$0.0800
    - Energy Charge all KWH after 400 KWH \$0.1022

# Budget Resources (continued)

## FUNDS, REPORTING RELATIONSHIPS AND BASIS OF BUDGETING/ACCOUNTING)

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



# Budget Resources (continued)

## Fund-Department Matrix

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

#### •Departments (Funds 10 and 45)

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

### Debt Service Fund (Modified Accrual / Cash basis budgeting)

- Fund 30

### Special Revenue Funds (Modified Accrual / Cash basis budgeting)

- |   |   |
|---|---|
| •Municipal Building Authority (Fund 44) | •Redevelopment Agency Revol. Loan (Fund 72) |
| •RAP Tax (Fund 83)                      | •Redevelopment Agency Operating (Fund 73)   |
| •Cemetery Perpetual Care (Fund 74)      | •Landfill Closure (Fund 78)                 |

### Enterprise Funds (Modified Accrual / Cash basis budgeting )

- |                          |                        |
|--------------------------|------------------------|
| •Recycling (Fund 48)     | •Golf Course (Fund 55) |
| •Storm Water (Fund 49)   | •Landfill (Fund 57)    |
| •Water (Fund 51)         | •Sanitation (Fund 58)  |
| •Light & Power (Fund 53) | •Cemetery (Fund 59)    |

### Internal Service Funds (Modified Accrual / Cash basis budgeting)

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

# Budget Resources (continued)

## **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 aforementioned administrative policies is summarized below:

### **Basic Goals of City Government**

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

### **Revenues and Taxation**

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

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

# Budget Resources (continued)

## Budgeting and Operations

- All budgets should be balanced each year, in accordance with the requirements of Utah law. To assure this result, expenditures should be kept within appropriations, and revenues should be estimated conservatively so as to avoid unexpected deficits.
- Long-range budget planning is both desirable and essential for avoiding deficits. Budgets in operating funds should be prepared on a three-year basis to assure that critical problems can be foreseen and solutions planned before emergencies arise.
- A reasonable surplus for restricted use, as provided by law, should be permitted to accumulate in the City's general fund as follows:
  - a. To provide sufficient working capital to avoid borrowing on tax anticipation notes.
  - b. As a cushion or reserve if ever needed to absorb emergencies, such as fire, flood, earthquake or
  - c. Unanticipated deficits, resulting only from actual revenues falling materially below estimated revenues in a given budget year.
- Planning of annual operating budgets should be continually refined by seeking constantly to relate budget appropriations more closely to actual economic "need"; the need should be determined on the basis of work to be accomplished and services to be performed in the community. Budget appropriations should be established on a conservative basis. The budget is an important means of setting policy.
- City should open budgets during the fiscal year in rare circumstances. Budgeting for contingencies in each fund is a means to safeguard against the need for frequent budget reopening.
- Once budgets are adopted by the Council, the administration and control of the budgets should be delegated to the City Manager with monthly reporting of budget to actual to keep the departments and Council informed of trends and any problems. Staying within the adopted budget is the responsibility of each department head with accountability to the City Manager and Council.

## Multi-Year / Long-Term Capital Planning

- Planning for capital improvement needs and means of financing should be on a long-term basis of 10 years or greater.
- As a general rule, capital requirements should be financed as follows:
  - a. Governmental Funds – Financing from current appropriations and capital reserves. Major capital improvements which cannot be delayed until funds are accumulated should be financed with general obligation debt.
  - 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.

# Budget Resources (continued)

## Cash Management and Investments

The City of Bountiful, Municipal Building Authority and Bountiful Redevelopment Agency (City) seek to invest public funds in securities and deposits that provide a high degree of safety and liquidity along with a competitive yield based on prevailing market conditions while meeting the daily cash flow demand of the city. All investments and deposits are placed subject to applicable City ordinances and State laws pertaining to investment of public funds in the State of Utah, specifically the Utah Money Management Act (the Act) and the Rules of the State Money Management Council (the Rules), which provisions are hereby incorporated as part of this policy.

This investment policy covers investment of all financial assets reported in the Comprehensive Annual Financial Report (CAFR) for the City of Bountiful (City). Investments are covered under a “prudent investor” rule with objectives in order of safety of principal, liquidity and then yield. The policy details day-to-day management practices, delegation of authority, authorized financial institutions and dealers, authorized investment types (as allowed by the Utah Money Management Act) and diversification. Also referenced are internal controls in place, key operating procedures and practices, performance standards and reporting requirements (monthly and semi-annually).

## Debt Management

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

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

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

# Budget Resources (continued)

## 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.

### **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 23 and 25 percent (%) of General Fund “Total Revenues” for the current fiscal period.

##### Reserve Conditions of Use

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 should 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.

# Budget Resources (continued)

## Fund Balance and Reserves (continued)

### **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

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.

# Budget Resources (continued)

## Fund Balance and Reserves (continued)

### 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.

### **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.

### **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.

# Budget Resources (continued)

## Fund Balance and Reserves (continued)

### **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.

### **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 \$350,000, with commercial excess insurance from \$350,000 to \$10,000,000. To cover the self-insured portion of the risk, there is established a Risk Management Fund (an internal service fund). This covers municipal liability exposure including general liability, auto, public officials' errors and omissions and law enforcement.
- The City has an all-risk property insurance policy with a total insured value of \$181,561,500 that includes various category limits, some of which are as follows:
  - a. Buildings and contents limit of \$117,006,500 and \$59,455,000 respectively with a \$25,000 deductible per category,
  - b. Mobile equipment/contractors equipment limit of \$897,000 with a \$25,000 deductible,
  - c. Earthquake coverage of \$20,000,000 with a \$100,000 deductible,
  - d. Flood coverage of \$10,000,000 for facilities that are located outside the standard report zone with a \$50,000 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.
- The Treasurer is covered under a \$1,500,000 bond with a \$15,000 deductible.
- The City also has public employee dishonesty insurance (an employee blanket bond and commercial crime) with a \$500,000 limit per occurrence and a \$5,000 deductible.
- For workers compensation coverage the City is self-insured up to \$450,000, with commercial excess insurance up to statutory limits plus a \$1,000,000 limit on employer's liability. To cover the self-insured portion there is established a Workers Compensation Fund (an internal service fund).

# Budget Resources (continued)

## PROJECTED CHANGES IN FUND BALANCES (APPROPRIATED GOVERNMENTAL FUNDS)

City of Bountiful  
 Changes in Governmental Fund Balances (appropriated)  
 Fiscal Years Ending June 30, 2019 through 2021

	General	Capital Projects	Redevelopment Agency	Landfill Closure	RAP Tax	Municipal Building Authority	Cemetery Perpetual Care	Debt Service	Total Governmental Funds
Fund Balance (as of 6/30/2019)	3,958,125	31,742,528	8,439,175	865,831	380,772	359,510	2,008,538	20,626	\$ 47,775,105
Prior Period Adjustments									-
Estimated Revenues (as of 6/30/2020)	16,880,879	3,532,781	1,517,902	21,476	624,904	7,842	114,671	450	22,700,905
Estimated Expenditures (as of 6/30/2020)	(18,672,739)	(7,146,210)	(2,457,953)	-	(129,215)	(264)	(1,149)	(12)	(28,407,542)
Estimated Transfers In (Out)	2,371,593	591,955			(495,689)				2,467,859
Estimated Fund Balance (as of 6/30/2020)	\$ 4,537,858	\$ 28,721,054	\$ 7,499,124	\$ 887,307	\$ 380,772	\$ 367,088	\$ 2,122,060	\$ 21,064	\$ 44,536,327
Estimated Beginning Fund Balance (as of 7/1/2020)	\$ 4,537,858	\$ 28,721,054	\$ 7,499,124	\$ 887,307	\$ 380,772	\$ 367,088	\$ 2,122,060	\$ 21,064	\$ 44,536,327
Budgeted Revenues (as of 6/30/2021)	16,763,903	2,649,728	548,575	20,000	621,942	6,000	99,000	400	20,709,548
Budgeted Expenditures (as of 6/30/2021)	(19,404,903)	(7,993,300)	(864,589)	-	(417,993)	(253)	(1,390)	(25)	(28,682,453)
Transfers and Contributions In (Out):									-
RAP Tax		460,457			(460,457)				0
Light & Power Contribution	2,641,000								2,641,000
Total Transfers and Contributions	2,641,000	460,457	-	-	(460,457)	-	-	-	2,641,000
Net Increase (Decrease) in Fund Balance	-	(4,883,115)	(316,014)	20,000	(256,508)	5,747	97,610	375	(5,331,905)
Estimated Fund Balance (as of 6/30/2021)	\$ 4,537,858	\$ 23,837,939	\$ 7,183,110	\$ 907,307	\$ 124,264	\$ 372,835	\$ 2,219,670	\$ 21,439	\$ 39,204,422
Percentage Change	0.0%	-17.0%	-4.2%	2.3%	-67.4%	1.6%	4.6%	1.8%	-12.0%

### Major Changes

#### Capital Projects Fund

The Capital Projects fund balance is projected to decline by 17.0% due to funding of the City Hall remodel and other capital projects.

#### Redevelopment Agency

The Redevelopment Agency fund balance is projected to decline by 4.2% due to development costs at the Renaissance Town Center project along with \$1,000,000 set aside for potential land acquisition.

# Budget Resources (continued)

## PROJECTED CHANGES IN FUND BALANCES (APPROPRIATED GOVERNMENTAL FUNDS) - CONTINUED

### RAP Tax

The RAP Tax fund balance is projected to decline by 67.4% due primarily to transfer of funds for reimbursing the Capital Projects Fund for development expenses of Creekside Park that were paid by the Capital Projects Fund in advance.

## PROJECTED CHANGES IN NET POSITION (PROPRIETARY FUNDS)

### City of Bountiful Changes in Proprietary Funds Net Position Fiscal Years Ending June 30, 2019 through 2021

	<u>Water</u>	<u>Light &amp; Power</u>	<u>Landfill &amp; Sanitation</u>	<u>Storm Water</u>	<u>Golf Course</u>	<u>Recycling</u>	<u>Cemetery</u>	<u>Total Enterprise Funds</u>	<u>Governmental Activities - Liability Insurance &amp; Workers Compensation</u>
Net Position (as of 6/30/2019)	25,802,666	64,734,993	17,893,840	7,395,325	4,118,748	1,309	6,278,633	\$ 126,225,514	\$ 3,669,088
Prior Period Adjustments								-	-
Estimated Revenues (as of 6/30/2020)	5,936,467	28,617,442	3,034,667	1,714,300	1,430,703	422,176	592,675	41,748,430	713,418
Estimated Expenses (as of 6/30/2020)	(5,504,081)	(29,119,447)	(2,514,609)	(1,574,073)	(1,606,814)	(654,615)	(599,550)	(41,573,189)	(792,621)
Estimated Transfers In (Out)	2,468,371		(2,708,739)			240,368		(0)	-
Estimated Net Position (as of 6/30/2020)	<u>\$ 28,703,423</u>	<u>\$ 64,232,988</u>	<u>\$ 15,705,159</u>	<u>\$ 7,535,552</u>	<u>\$ 3,942,637</u>	<u>\$ 9,238</u>	<u>\$ 6,271,758</u>	<u>\$ 126,400,755</u>	<u>\$ 3,589,885</u>
Estimated Beginning Net Position (as of 7/1/2020)	<u>\$ 28,703,423</u>	<u>\$ 64,232,988</u>	<u>\$ 15,705,159</u>	<u>\$ 7,535,552</u>	<u>\$ 3,942,637</u>	<u>\$ 9,238</u>	<u>\$ 6,271,758</u>	<u>\$ 126,400,755</u>	<u>\$ 3,589,885</u>
Budgeted Revenues (as of 6/30/2021)	6,238,000	28,818,513	2,956,400	1,802,265	1,484,500	425,200	623,300	42,348,178	740,642
Budgeted Expenses (as of 6/30/2021)	(5,536,437)	(39,458,626)	(3,182,423)	(1,850,804)	(1,756,929)	(663,256)	(639,356)	(53,087,831)	(910,198)
Transfers and Contributions In (Out):								-	-
Contribution to the General Fund		(2,752,122)						(2,752,122)	
Transfer between the Landfill & Recycling Funds			(238,056)			238,056		-	
Total Transfers and Contributions	-	(2,752,122)	(238,056)	-	-	238,056	-	(2,752,122)	-
Net Increase (Decrease) in Net Position	701,563	(13,392,235)	(464,079)	(48,539)	(272,429)	-	(16,056)	(13,491,775)	(169,556)
Estimated Net Position (as of 6/30/2021)	<u>\$ 29,404,986</u>	<u>\$ 50,840,753</u>	<u>\$ 15,241,080</u>	<u>\$ 7,487,013</u>	<u>\$ 3,670,208</u>	<u>\$ 9,238</u>	<u>\$ 6,255,702</u>	<u>\$ 112,908,980</u>	<u>\$ 3,420,329</u>
Percentage Change	2.4%	-20.8%	-3.0%	-0.6%	-6.9%	0.0%	-0.3%	-10.7%	-4.7%

# Budget Resources (continued)

## **PROJECTED CHANGES IN NET POSITION (PROPRIETARY FUNDS) - CONTINUED**

### **Major Changes**

#### Water Fund

The net position of the Water Fund is projected to increase by 2.7% due to a Fiscal Year 2020 interfund loan forgiveness between the Landfill Fund (as lender) and Water Fund (as borrower).

#### Light & Power Fund

The Light & Power Fund's net position is estimated to decline by 20.8% due mostly to a planned early liquidation of the Fund's revenue bond outstanding.

#### Golf Fund

Golf Fund net position is projected to decline by 6.9% in part due to tighter operating margins and a planned introduction of a leasing program for Course equipment in lieu of a straight purchase option as has been the historical practice. The prevailing thought is that the leasing arrangement will offer a better cost/benefit over straight purchase.

## **MAJOR REVENUE SOURCES**

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

### Governmental Funds

#### **General Sales & Use Tax:**

**\$7,833,942**

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.

# Budget Resources (continued)

## MAJOR REVENUE SOURCES - CONTINUED

### Governmental Funds - Continued

**Property Tax (General Property Taxes; Fees in Lieu of Property Tax; Tax Increment): \$2,906,519**

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

**Utility Franchise and Related Taxes: \$3,786,000**

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.

**Grants & Intergovernmental (Class C Road Funds & County Highway/Transit Tax) \$2,975,952**

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 \$2,641,000**

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

# Budget Resources (continued)

## MAJOR REVENUE SOURCES - CONTINUED

### Business-type (Proprietary) Funds

#### **Electric Metered Sales and Related**

**\$27,521,227**

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

#### **Sale of Water**

**\$5,650,000**

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

#### **Refuse Collection Fees & Landfill Charges**

**\$2,691,000**

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

#### **Golf Course Fees**

**\$1,436,500**

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

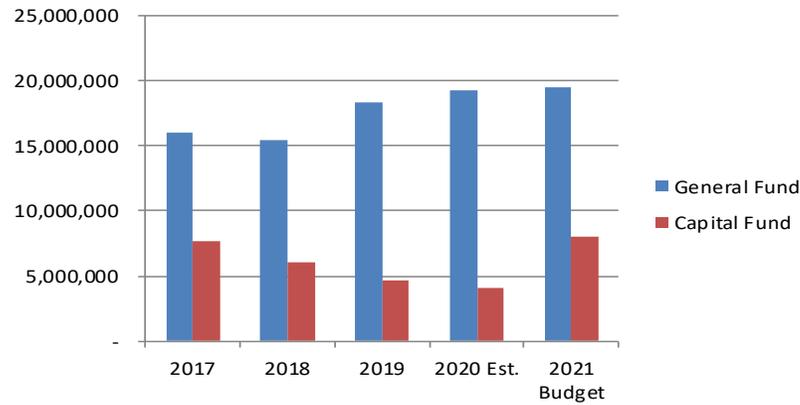
# Budget Resources (continued)

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

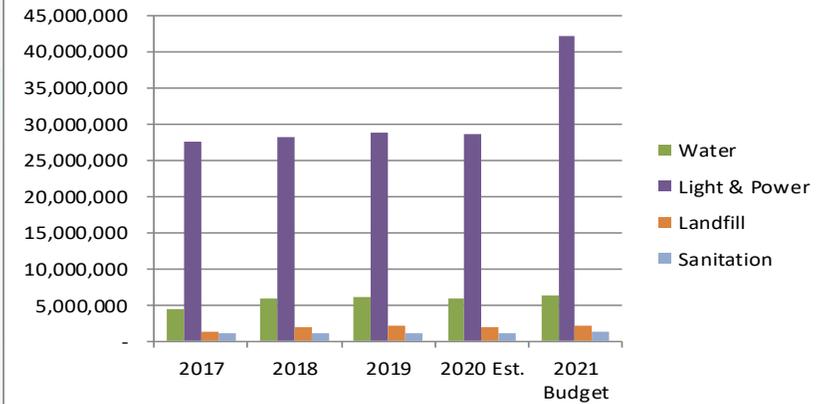
<u>Fund</u>	<u>Fiscal Year 2017</u>	<u>Fiscal Year 2018</u>	<u>Fiscal Year 2019</u>	<u>Fiscal Year 2020 Est.</u>	<u>Fiscal Year 2021 Budget</u>
General Fund	15,993,895	15,451,730	18,295,596	19,252,472	19,404,903
Capital Fund	7,693,546	6,080,348	4,664,952	4,124,736	7,993,300
Total General & Capital Funds	<u>23,687,441</u>	<u>21,532,078</u>	<u>22,960,548</u>	<u>23,377,208</u>	<u>27,398,203</u>
Debt Service Fund	252,505	204	654	450	25
Municipal Building Authority	171,429	172,937	180,282	7,842	253
RAP Tax	532,844	555,312	578,796	624,904	878,450
RDA Revolving Loan	640,001	456,167	333,085	300,661	502,200
RDA Operating	1,144,228	1,141,952	1,300,418	1,217,241	2,237,389
Cemetery Perpetual Care	48,745	1,560,908	125,140	114,671	1,390
Landfill Closure	9,485	15,195	23,875	21,476	-
Total Special Revenue Funds	<u>2,546,732</u>	<u>3,902,471</u>	<u>2,541,596</u>	<u>2,286,795</u>	<u>3,619,682</u>
Recycling	419,769	421,817	436,300	422,176	663,256
Storm Water	1,507,427	1,676,304	1,817,743	1,713,236	1,802,265
Water	4,427,216	5,974,165	6,131,424	5,936,466	6,238,000
Light & Power	27,441,286	28,091,825	28,888,097	28,617,442	42,210,748
Golf	1,412,541	1,387,375	1,203,009	1,430,703	1,756,929
Landfill	1,417,175	1,905,888	2,106,891	1,934,267	2,166,602
Sanitation	1,073,472	1,091,105	1,128,881	1,100,400	1,253,877
Cemetery	549,130	673,610	605,840	592,675	639,356
Total Enterprise Funds	<u>38,248,015</u>	<u>41,222,089</u>	<u>42,318,185</u>	<u>41,747,366</u>	<u>56,731,033</u>
Computer Replacement	38,752	41,568	43,801	44,758	72,117
Liability Insurance	374,661	370,598	430,989	415,114	601,161
Workers Compensation	271,673	271,889	314,917	298,304	318,727
Total Internal Service Funds	<u>685,086</u>	<u>684,055</u>	<u>789,707</u>	<u>758,176</u>	<u>992,005</u>
Total Revenues (with transfers)	<u>65,419,779</u>	<u>67,340,897</u>	<u>68,610,690</u>	<u>68,169,995</u>	<u>88,740,948</u>

# Budget Resources (continued)

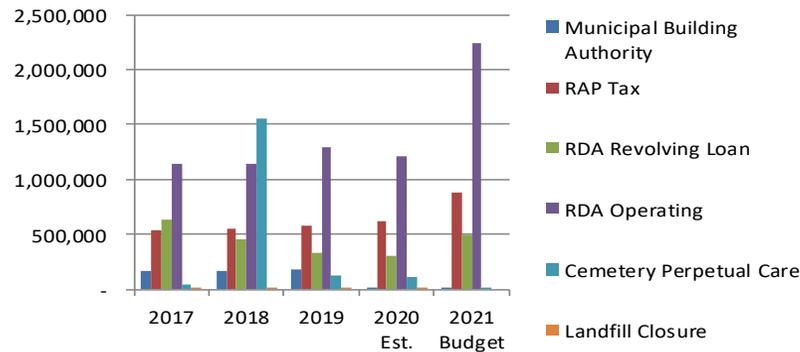
### General & Capital Fund Revenues



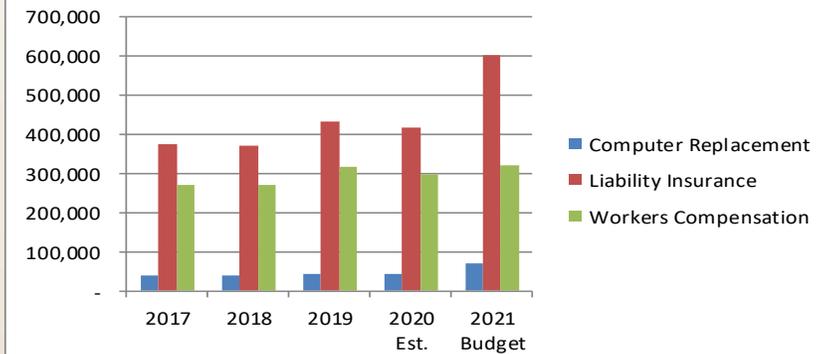
### Enterprise Fund Revenues



### Special Revenue Fund Revenues



### Internal Service Fund Revenues

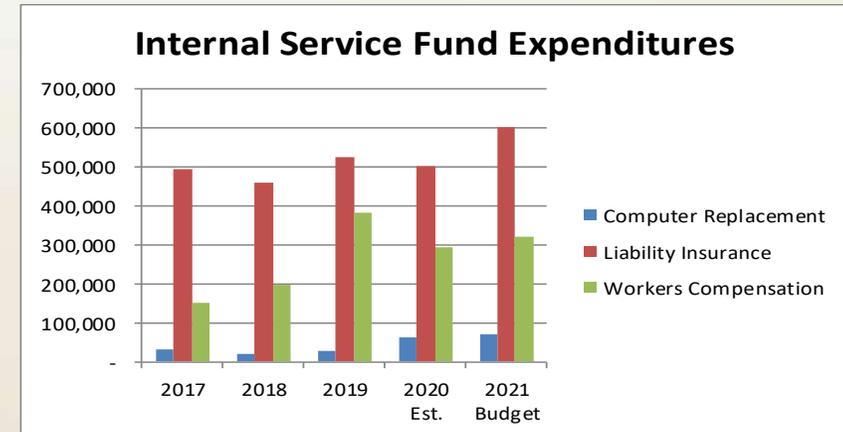
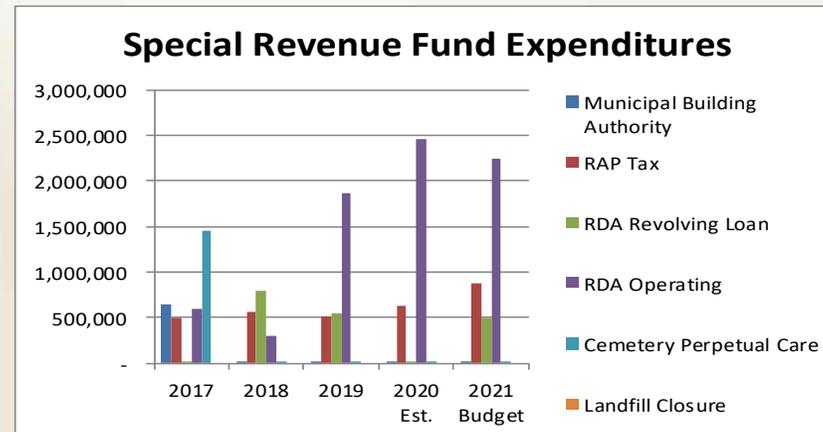
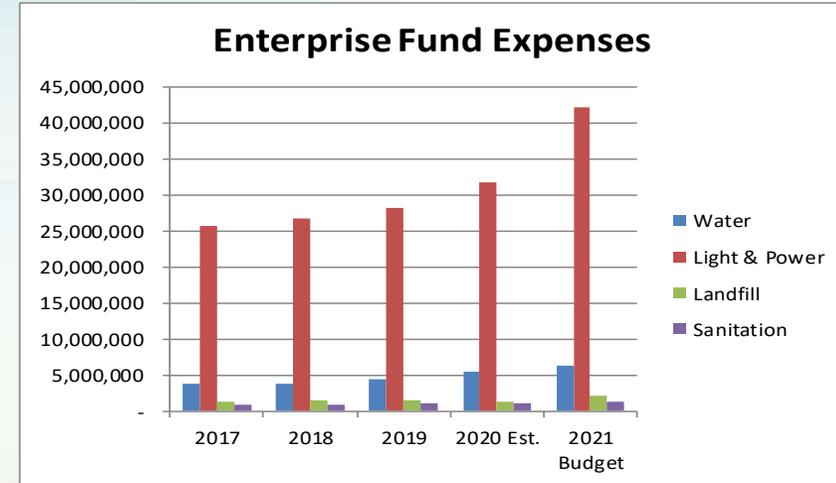
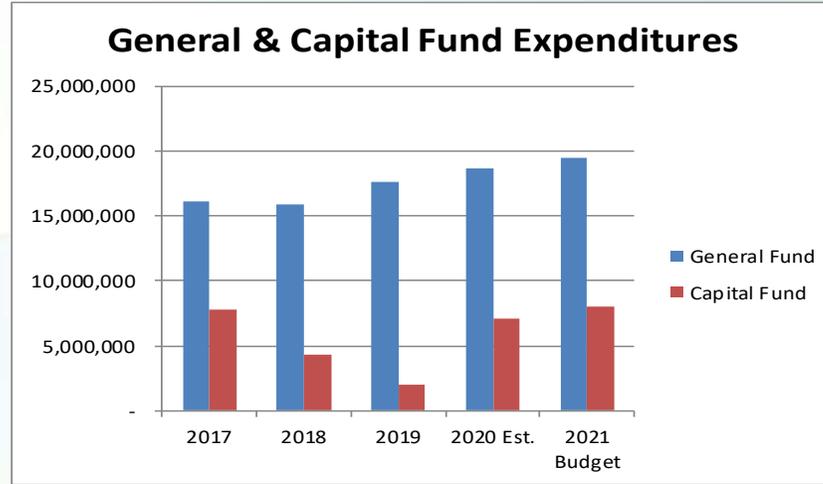


# Budget Resources (continued)

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

<u>Fund</u>	<u>Fiscal Year 2017</u>	<u>Fiscal Year 2018</u>	<u>Fiscal Year 2019</u>	<u>Fiscal Year 2020 Est.</u>	<u>Fiscal Year 2021 Budget</u>
General Fund	16,081,643	15,841,958	17,597,827	18,672,739	19,404,903
Capital Fund	7,768,081	4,266,798	1,956,136	7,146,210	7,993,300
Total Governmental Funds	<u>23,849,724</u>	<u>20,108,756</u>	<u>19,553,963</u>	<u>25,818,949</u>	<u>27,398,203</u>
Debt Service Fund	490,287	129	14	12	25
Municipal Building Authority	650,286	336	305	264	253
RAP Tax	501,885	557,618	509,665	624,904	878,450
RDA Revolving Loan	2,419	795,396	552,143	1,693	502,200
RDA Operating	603,135	297,814	1,867,111	2,456,260	2,237,389
Cemetery Perpetual Care	1,458,464	1,178	1,301	1,149	1,390
Landfill Closure	-	-	-	-	-
Total Special Revenue Funds	<u>3,216,189</u>	<u>1,652,342</u>	<u>2,930,525</u>	<u>3,084,270</u>	<u>3,619,682</u>
Recycling	403,248	476,147	586,625	654,615	663,256
Storm Water	1,007,304	1,096,335	1,170,083	1,574,073	1,802,265
Water	3,874,502	3,842,058	4,431,823	5,504,081	6,238,000
Light & Power	25,618,722	26,641,852	28,196,526	31,741,684	42,210,748
Golf	1,542,566	1,568,742	1,686,782	1,606,814	1,756,929
Landfill	1,338,604	1,484,280	1,608,501	1,308,167	2,166,602
Sanitation	831,447	901,048	1,052,195	1,206,442	1,253,877
Cemetery	484,687	524,181	544,142	599,550	639,356
Total Enterprise Funds	<u>35,101,080</u>	<u>36,534,643</u>	<u>39,276,677</u>	<u>44,195,426</u>	<u>56,731,033</u>
Computer Replacement	32,704	22,018	26,430	61,698	72,117
Liability Insurance	491,679	456,819	525,558	498,958	601,161
Workers Compensation	151,309	197,404	379,706	293,663	318,727
Total Internal Service Funds	<u>675,692</u>	<u>676,241</u>	<u>931,694</u>	<u>854,319</u>	<u>992,005</u>
Total Expenditures/Expenses (with transfers)	<u>63,332,972</u>	<u>58,972,111</u>	<u>62,692,873</u>	<u>73,952,976</u>	<u>88,740,948</u>

# Budget Resources (continued)



# Budget Resources (continued)

## POSITION SUMMARIES

Fiscal Year 2019-2020

Department	Fund	Full-Time FTE	Full-Time Hours	Part-Time FTE	Part-Time Hours	Total FTE	Total Hours
<b><u>GENERAL FUND</u></b>							
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
<b><u>ENTERPRISE FUNDS</u></b>							
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
<b><u>INTERNAL SERVICE FUNDS</u></b>							
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
<b><u>SPECIAL REVENUE FUNDS</u></b>							
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

# Budget Resources (continued)

## POSITION SUMMARIES – CONTINUED

Fiscal Year 2018-2019		Full-Time FTE	Full-Time Hours	Part-Time FTE	Part-Time Hours	Total FTE	Total Hours
Department	Fund						
<b><u>GENERAL FUND</u></b>							
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
<b><u>ENTERPRISE FUNDS</u></b>							
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
<b><u>INTERNAL SERVICE FUNDS</u></b>							
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
<b><u>SPECIAL REVENUE FUNDS</u></b>							
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

# Budget Resources (continued)

## POSITION SUMMARIES – CONTINUED

Fiscal Year 2017-2018							
Department	Fund	Full-Time FTE	Full-Time Hours	Part-Time FTE	Part-Time Hours	Total FTE	Total Hours
<b>GENERAL FUND</b>							
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
<b>Total General Fund</b>		<b>102.4</b>	<b>214,968</b>	<b>19.5</b>	<b>40,601</b>	<b>121.9</b>	<b>255,569</b>
<b>ENTERPRISE FUNDS</b>							
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
<b>Total Enterprise Funds</b>		<b>69.1</b>	<b>143,624</b>	<b>19.5</b>	<b>40,602</b>	<b>88.6</b>	<b>184,226</b>
<b>INTERNAL SERVICE FUNDS</b>							
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
<b>Total Internal Service Funds</b>		<b>1.0</b>	<b>2,080</b>	<b>0.0</b>	<b>1</b>	<b>1.0</b>	<b>2,081</b>
<b>SPECIAL REVENUE</b>							
Redevelopment Agency	Special Revenue	0.2	832	0.5	1,040	0.7	1,872
<b>Total - All Funds</b>		<b>172.6</b>	<b>361,504</b>	<b>39.6</b>	<b>82,244</b>	<b>212.1</b>	<b>443,748</b>

# Budget Resources (continued)

## POSITION SUMMARIES – CONTINUED

Fiscal Year 2016-2017							
Department	Fund	Full-Time FTE	Full-Time Hours	Part-Time FTE	Part-Time Hours	Total FTE	Total Hours
<b>GENERAL FUND</b>							
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
<b>Total General Fund</b>		<b>102.5</b>	<b>216,216</b>	<b>20.7</b>	<b>41,962</b>	<b>123.1</b>	<b>258,178</b>
<b>ENTERPRISE FUNDS</b>							
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
<b>Total Enterprise Funds</b>		<b>68.0</b>	<b>141,336</b>	<b>19.5</b>	<b>40,602</b>	<b>87.5</b>	<b>181,938</b>
<b>INTERNAL SERVICE FUNDS</b>							
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
<b>Total Internal Service Funds</b>		<b>1.0</b>	<b>2,080</b>	<b>0.0</b>	<b>0</b>	<b>1.0</b>	<b>2,080</b>
<b>SPECIAL REVENUE</b>							
Redevelopment Agency	Special Revenue	0.2	832	0.5	1,040	0.7	1,872
<b>Total - All Funds</b>		<b>171.6</b>	<b>360,464</b>	<b>40.7</b>	<b>83,604</b>	<b>212.3</b>	<b>444,068</b>

# Budget Resources (continued)

## POSITION SUMMARIES – CONTINUED

FISCAL YEAR 2015-2016

Department	Fund	FT FTE	FT HRS	PT FTE	PT HRS	TOTAL FTE	TOTAL 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	1,156	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
<b>Total General Fund</b>		<b>101.45</b>	<b>212,056</b>	<b>19.77</b>	<b>41,126</b>	<b>121.22</b>	<b>253,182</b>
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
<b>Total Enterprise Funds</b>		<b>67.95</b>	<b>141,336</b>	<b>18.94</b>	<b>39,404</b>	<b>87</b>	<b>180,740</b>
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
<b>Total Internal Service Funds</b>		<b>1.00</b>	<b>2,080</b>	<b>0.00</b>	<b>0</b>	<b>1.00</b>	<b>2,080</b>
RDA	RDA	0.16	832	0.50	1,040	0.66	1,872
<b>TOTAL ALL FUNDS</b>		<b>170.56</b>	<b>356,304</b>	<b>39</b>	<b>81,570</b>	<b>210</b>	<b>437,874</b>

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

# Budget Resources (continued)

## SUPPLEMENTAL COMMUNITY AND STATISTICAL INFORMATION

This section is dedicated to providing data to provide perspective on how Bountiful City compares with the surrounding community and economy. It also presents other State mandated compliance data on Enterprise Fund transfers and cost accounting.

City of Bountiful Community Comparative Statistics									
City	2020 Est. Population	2017 Median Resident Age	Average Household Size	2017 Est. Median Household Income	2020 Average Home Assessed Value	CY 2019 Gross Taxable Sales	Square Miles	Center Lane Miles	
CENTERVILLE	17,700	37.1	3.1	\$ 96,880	\$ 399,313	\$ 505,598,084	6.0	64.13	
CLEARFIELD	31,967	29.1	3.1	\$ 58,210	\$ 250,493	\$ 301,603,955	7.8	72.41	
CLINTON	22,315	31.2	3.4	\$ 80,575	\$ 293,169	\$ 287,509,188	5.5	76.9	
FARMINGTON	24,514	30.5	3.4	\$ 110,977	\$ 464,890	\$ 553,719,890	7.8	83.41	
FRUIT HEIGHTS	6,234	36.0	3.4	\$ 118,363	\$ 499,587	\$ 24,345,390	2.2	23.73	
KAYSVILLE	32,095	29.9	3.6	\$ 90,251	\$ 424,449	\$ 383,372,961	10.1	116.34	
LAYTON	77,303	31.8	3.1	\$ 76,371	\$ 330,373	\$ 1,656,457,819	20.7	266.24	
NORTH SALT LAKE	20,850	31.5	3.0	\$ 70,326	\$ 435,861	\$ 458,054,779	8.3	58.76	
SOUTH WEBER	7,518	30.5	3.5	\$ 105,605	\$ 373,547	\$ 46,993,621	4.6	28.12	
SUNSET	5,341	32.0	3.0	\$ 62,365	\$ 210,018	\$ 46,772,885	1.5	18.83	
SYRACUSE	30,400	28.7	3.8	\$ 87,022	\$ 351,890	\$ 278,167,053	8.7	105.1	
WEST POINT	10,753	31.0	3.5	\$ 85,172	\$ 328,131	\$ 82,916,729	7.2	43.4	
WEST BOUNTIFUL	5,731	35.8	3.3	\$ 91,267	\$ 378,707	\$ 306,177,041	3.0	26.21	
WOODS CROSS	11,328	31.6	3.3	\$ 69,158	\$ 317,427	\$ 367,167,172	3.6	34.62	
AVERAGE	21,718	31.9	3.3	\$ 85,896	\$ 361,275	\$ 378,489,755	6.9	72.73	
BOUNTIFUL	44,098	35.1	2.9	\$ 83,689	\$ 402,136	\$ 669,132,043	14.0	158.96	

Sources: [www.tax.utah.gov](http://www.tax.utah.gov), [www.udot.utah.gov](http://www.udot.utah.gov), [www.city-data.com](http://www.city-data.com); [www.daviscountyutah.gov/assessor](http://www.daviscountyutah.gov/assessor)

# Budget Resources (continued)

## SUPPLEMENTAL COMMUNITY AND STATISTICAL INFORMATION - CONTINUED

### Property Tax By Entity

FY 2020-2021 BUDGET				
Bountiful/Davis Property Tax on \$371,000 Home				
Taxing Entity	2020 Preliminary Tax Rate	Percent of Total	Distribution	
School District	0.003475	47%	\$709	
Davis County	0.002132	29%	\$435	
<b>Bountiful City</b>	<b>0.000789</b>	<b>11%</b>	<b>\$161</b>	
Special Districts:	0.000984	13%	\$201	
Weber Basin (2019 rate)	0.000153			
Bountiful Irrigation	0.000086			
South Davis Recreation	0.000092			
South Davis Sewer	0.000226			
Mosquito Abatement	0.000110			
South Davis Metro Fire	0.000317			
<b>Total Tax Rate</b>	<b>0.007380</b>	<b>100%</b>	<b>\$1,506</b>	

**Property Tax By Entity**

- School District: 47%
- Davis County: 29%
- Bountiful City: 11%
- Special Districts: 13%

**Property Taxes Due**

2020 Fair Market Value	\$371,000
45% Homeowners Exemption	\$167,000
Taxable Value	\$204,000
2020 Proposed Tax Rate	0.007380
<b>Taxes Due</b>	<b>\$1,506</b>

Source: www.taxrates.utah.gov

### Property Tax Comparative Rates

FY 2020-2021 BUDGET			
Property Tax Rates - Davis County Cities			
City	2020 Preliminary Tax Rate	Tax Bill on a \$371,000 Home	% of Bountiful
CENTERVILLE	0.001158	\$236	147%
CLEARFIELD	0.000982	\$200	124%
CLINTON	0.001608	\$328	204%
FARMINGTON	0.001125	\$230	143%
FRUIT HEIGHTS	0.001818	\$371	230%
KAYSVILLE	0.001552	\$317	197%
LAYTON	0.001450	\$296	184%
NORTH SALT LAKE	0.001235	\$252	157%
SOUTH WEBER	0.001403	\$286	178%
SUNSET	0.001543	\$315	196%
SYRACUSE	0.001466	\$299	186%
WEST BOUNTIFUL	0.001363	\$278	173%
WEST POINT	0.000877	\$179	111%
WOODS CROSS	0.000869	\$177	110%
<b>AVERAGE</b>	<b>0.001318</b>	<b>\$269</b>	<b>167%</b>
<b>BOUNTIFUL</b>	<b>0.000789</b>	<b>\$161</b>	<b>100%</b>

Source: www.taxrates.utah.gov

# Budget Resources (continued)

## SPECIFIC ENTERPRISE FUND INFORMATION & ADMINISTRATIVE SERVICES TRANSFER DATA

### **Administrative Services Reimbursement:**

Reimbursement to the General Fund for services provided to the Enterprise Funds. These services include:

- Payroll and employee benefits
- Accounting
- Budgeting
- Information Technology
- Legal and insurance work
- Engineering and Planning
- Building Maintenance
- Utility billing/customer service

## **Administrative Services Transfer**

# Budget Resources (continued)

## SPECIFIC ENTERPRISE FUND INFORMATION (FISCAL YEAR 2020-2021 FINAL ADOPTED BUDGET)

### Administrative Services Charges to Enterprise & RDA Funds:

<u>Enterprise Fund</u>	<u>FY 2021 Budget</u>
Recycling	79,408
Storm Water	103,880
Water	356,489
Power	508,509
Golf	128,201
Landfill	74,944
Sanitation	130,834
Cemetery	75,606
RDA	5,674
	<u>1,463,545</u>

### Administrative Services Reimbursement to General Fund Departments:

<u>General Fund Department</u>	<u>FY 2021 Budget</u>
Legal	18,779
Executive	150,494
Human Resources	87,586
Information Technology	135,104
Finance	322,392
Treasury	506,334
Buildings	21,953
Engineering	101,312
Parks	75,030
Planning	44,561
	<u>1,463,545</u>

## Budget Resources (continued)

### Transfer of funds from the Light & Power Fund to the General Fund:

- Based on 10% of metered sales.
- Funds essential services like Police, Fire, street maintenance and snowplowing.
- Allows non-property tax payers receiving services to help fund services provided to them.
- Keeps property taxes in Bountiful low. For existing services, property tax (and tax rate) would need to be more than doubled if the Light & Power transfer was not in effect.
- Represents just 7.0% of the total budgeted expenses of the Light & Power Fund in Fiscal Year 2020-2021.
- Should be viewed as a dividend back to the taxpayers for investments made in the Light & Power Fund.

### **Transfer from Light & Power to General Fund**

# Budget Resources (continued)

**City of Bountiful  
Power Fund to General Fund Transfers  
FY 2000 to FY 2021**

<b><u>Fiscal Year</u></b>	<b><u>Amount (Millions)</u></b>	<b><u>Metered Sales Percentage</u></b>	<b><u>Comments</u></b>
1999-2000	\$1.89	15.0%	Residential and Commercial customers
2000-2001	\$1.90	15.0%	Residential and Commercial customers
2001-2002	\$1.96	12.0%	Residential and Commercial customers
2002-2003	\$2.07	12.0%	Residential and Commercial customers
2003-2004	\$2.10	12.0%	Residential and Commercial customers
2004-2005	\$2.34	12.0%	Residential and Commercial customers
2005-2006	\$2.35	12.0%	Residential and Commercial customers
2006-2007	\$2.35	11.8%	Residential and Commercial customers
2007-2008	\$2.19	10.0%	Residential and Commercial customers
2008-2009	\$2.26	10.0%	Residential and Commercial customers
2009-2010	\$2.25	10.0%	Residential and Commercial customers
2010-2011	\$2.26	10.0%	Residential and Commercial customers
2011-2012	\$2.35	10.0%	Residential and Commercial customers
2012-2013	\$2.44	10.0%	Residential and Commercial customers
2013-2014	\$2.40	10.0%	Residential and Commercial customers
2014-2015	\$2.38	10.0%	Residential and Commercial customers
2015-2016	\$2.38	10.0%	Residential and Commercial customers
2016-2017	\$2.46	10.0%	Residential and Commercial customers
2017-2018	\$2.49	10.0%	Residential and Commercial customers
2018-2019	\$2.49	10.0%	Residential and Commercial customers
2019-2020	\$2.49	10.0%	Residential and Commercial customers
2020-2021	\$2.75	10.0%	Residential, Commercial, and Industrial Customers

# Budget Resources (continued)

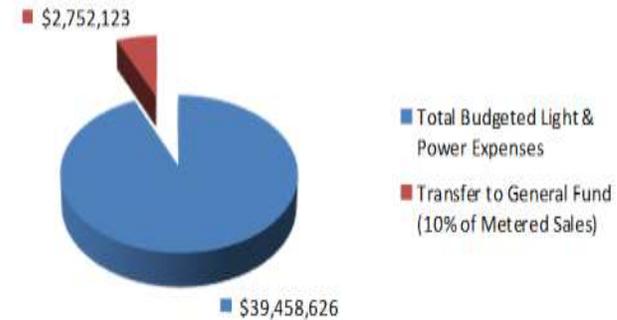
## Fiscal Year 2020 - 2021 (Tentative Budget):

Total Budgeted Light & Power Expenses	\$ 39,699,933
Transfer to General Fund (10% of Metered Sales)	\$ 2,752,123
Percent of Total Budgeted Expenses	6.9%

## Fiscal Year 2020 - 2021 (Final Budget):

Total Budgeted Light & Power Expenses	\$ 39,458,626
Transfer to General Fund (10% of Metered Sales)	\$ 2,752,123
Percent of Total Budgeted Expenses	7.0%

### Transfer from Light & Power to General Fund



## Budget Resources (continued)

### Transfer of funds from the Landfill Fund to the Recycling Fund:

- To subsidize operations and avoid user fee increases to customers during a period of difficult global recycling market conditions.
- Represents 12.3% of the total budgeted expenses of the
- Recycling Collections (Blue Cans):
  - 74% Recycled by Bountiful (others average 70%)
  - 26% Not Recycled (Food waste and other contaminants)

### **Transfer from Landfill to Recycling Fund**

# Budget Resources (continued)

## Fiscal Year 2020 - 2021 (Tentative Budget):

Total Budgeted Landfill Expenses	\$ 1,941,394
Transfer to Recycling Fund	\$ 127,595
Percent of Total Budgeted Expense	6.6%

## Fiscal Year 2020 - 2021 (Final Budget):

Total Budgeted Landfill Expenses	\$ 1,928,546
Transfer to Recycling Fund	\$ 238,056
Percent of Total Budgeted Expense	12.3%

### Transfer From Landfill Fund to Recycling Fund



# Budget Resources (continued)

## GLOSSARY

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

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

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

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

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

**Budget officer** - City Manager.

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

**CAFR** – Comprehensive Annual Financial Report.

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

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

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

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

# Budget Resources (continued)

## GLOSSARY - CONTINUED

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 its 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.

# Budget Resources (continued)

## GLOSSARY - CONTINUED

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

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

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

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

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

ICMA - International City Managers Association.

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

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

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

Interfund transactions - Financial transactions between funds.

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

Management Team - City Manager and Department heads.

MBA - Municipal Building Authority - A legally separate organization that is a mechanism for financing needed city facilities. The Authority acquires and/or builds facilities by borrowing money secured by a lease agreement between the City and the Authority.

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.

# Budget Resources (continued)

## GLOSSARY - CONTINUED

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

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

Ordinance - A local ordinance is a municipal legislative enactment.

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

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

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

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

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

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

SID - Special Improvement District - A mechanism used to finance and charge to benefitting proprietries 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.

# Budget Resources (continued)

## **GLOSSARY - CONTINUED**

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.