

City of Bountiful, Utah

Operating & Capital Budget

Fiscal Year 2023-2024 (July 1, 2023 to June 30, 2024)

Tentative Budget



City of Bountiful, Utah

FY2023-2024 Operating & Capital Budget

Tentative Budget

Presented to:

Kendalyn Harris – **Mayor**

City Council:

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Tyson C. Beck, CPA – **Finance Director**

Shannon Cottam – **Human Resources Director**

Charles Benson – **Streets & Sanitation Director**

Brock Hill – **Parks Director**

Allen R. Johnson – **Light & Power Director**

Edward Biehler – **Police Chief**

Lloyd Cheney, PE, PLS – **City Engineer & Public Works Director**

Kraig Christensen – **Water Director**

Greg Martin – **Information Technology Director**

Francisco Astorga, AICP – **Planning & Economic Development Director**

Prepared by:

Gary R. Hill – **City Manager**

Galen D. Rasmussen – **Assistant City Manager**

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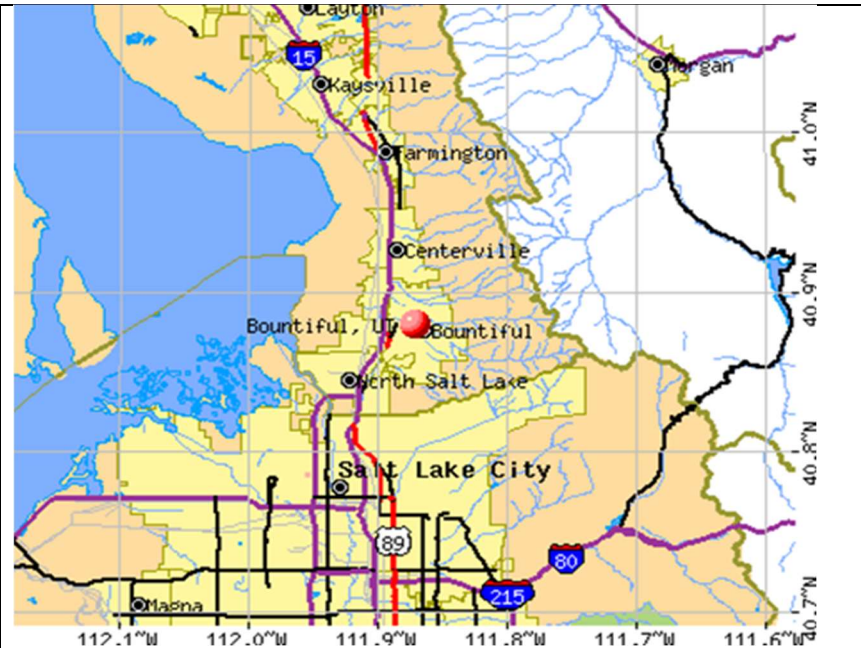
City of Bountiful, Utah

FY2023-2024 Operating & Capital Budget

Tentative Budget

INTRODUCTION:

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



Map Source:

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

City Manager Letter

The Honorable Kendalyn Harris, Mayor
Members of City Council

Dear Mayor and City Council,

We present you with Bountiful City's consolidated budget for Fiscal Year 2023-2024 which begins on July 1, 2023 and ends on June 30, 2024. This budget is presented for adoption as the City's Tentative Budget. This consolidated budget is balanced with respect to revenues and expenditures/expenses as a result of the process used to develop the budget. This process is guided, as in previous years, by a collaborative effort of our elected officials and City staff with a continuing shared goal of keeping Bountiful City financially stable, fiscally balanced, and diverse both now and in the future. Also included in the budget are the Council's updated policy priorities upon which the budget is structured.

In the pages that follow, you will find sections for each department of the City, including narrative descriptions 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). The RDA is organized and operates as a separate legal entity under State law being governed by a board of directors with the City Council sitting as the board of directors as specified in State law. For reporting purposes, the RDA is reported in the consolidated budget document and the City's Annual Comprehensive Financial Report (ACFR) as a Special Revenue Fund. The RDA's budget (while being included for reference in the consolidated budget document) is presented under a separate approval and adoption process from the City's budget.

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

The budget contains no increase in general property tax but there is a tax levy which started in 2022 for repayment of an \$8,000,000 general obligation bond issue that was approved by voters in 2020. There are also increases in certain City fees and charges which are designed primarily to maintain service levels and the condition of infrastructure.

Budgets are developed from the base established in the previous year. Personnel Services increases stem from adjustments in the rates for health insurance (with a 7% increase over the prior year) a 5% cost of living allowance, and compensation adjustments for merit-based pay and/or market adjustments (for those eligible). Operations and Maintenance expenditures are subject to adjustments for such items as utility costs, maintenance agreements and the like. Capital expenditures are based on the need for replacement of infrastructure in accordance with the long-term capital plan of the City.

As noted previously, this document is presented for adoption as the Final Budget of the City, and when adopted in Final form, can be used as a comprehensive guide for the budgeted services scheduled to be provided for the residents and patrons of Bountiful City for review and reference by City departments, elected officials, and the public. The Government Finance Officers Association of the United States and Canada (GFOA) presented a "Distinguished Budget Presentation Award" to the **City of Bountiful, Utah** for its Annual Budget for the fiscal year beginning **July 1, 2022**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

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

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

Respectfully,



Gary R. Hill
City Manager



Galen D. Rasmussen, MPA, CPA
Assistant City Manager

GFOA Distinguished Budget Presentation Award

City of Bountiful Utah

Budget Award Years

Fiscal Year 2016-2017

Fiscal Year 2017-2018

Fiscal Year 2018-2019

Fiscal Year 2019-2020

Fiscal Year 2020-2021

Fiscal Year 2021-2022

Fiscal Year 2022-2023



City Council Policy Priorities

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

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

Summary of Proposed Budgets

BOUNTIFUL CITY BUDGET SUMMARY (condensed)

Fiscal Year 2023-2024

REVENUES:	TOTAL
Property Taxes & Fees-in-Lieu of Property Taxes	3,870,405
Property Tax - Debt Service	611,779
Sales Taxes, Transient Room Tax & Recreation, Arts & Parks (RAP) Taxes	12,040,732
Utility Franchise, Municipal Energy Sales Taxes & E911 Telephone Revenue	3,628,000
Licenses & Permits (Business Licenses, Building & Street Opening Permits, Subdivision Fees)	658,150
Refuse Collection Fees & Landfill Charges	3,182,824
Grants & Intergovernmental (Liquor Fund Allotment; Class C Road, Grants; Local Highway Transit; Bail Forfeitures)	4,086,928
Cemetery Lot Sales and Related Fees	832,000
Interest Income	1,656,689
Contribution in Aid from outside entities	500,000
Recycling Fees	628,560
Storm Water Fees	2,008,818
Sale of Water	5,545,000
Golf Course Fees & Cart Rental	1,785,000
Sale of Electricity	32,822,374
Miscellaneous Income (Lease & Rental Income; Other)	2,186,801
Use of Fund Balance or Retained Earnings	5,869,831
Inter-City Transfers	5,005,839
Sub-total - Revenues	86,919,730
Adjustment for Inter-City Revenue & Transfers	(5,005,839)
NET REVENUES	81,913,891

Summary of Proposed Budgets (continued)

BOUNTIFUL CITY BUDGET SUMMARY (condensed)

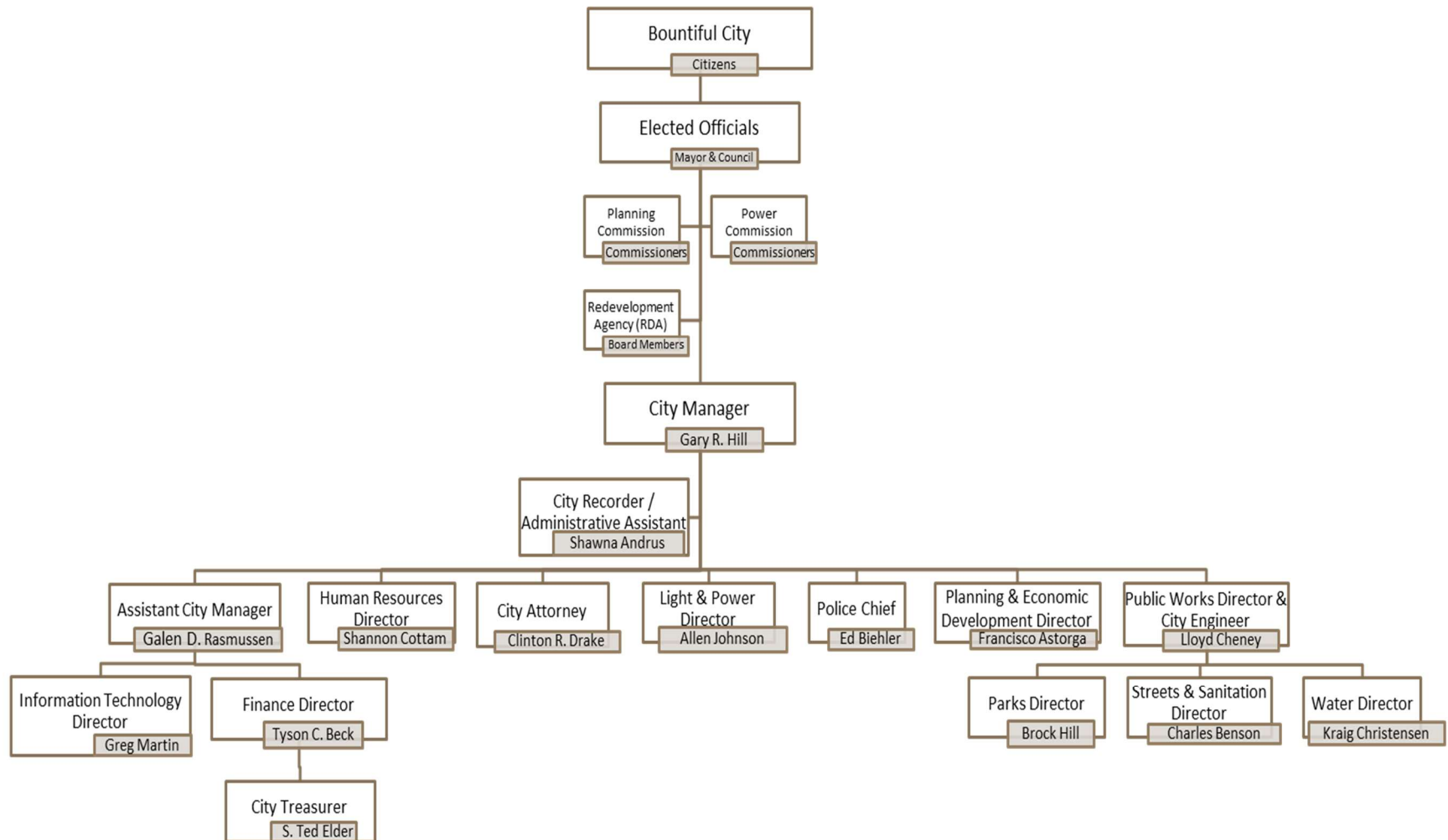
Fiscal Year 2023-2024

EXPENDITURES & EXPENSES:	TOTAL
Legislative (Mayor, Council and Community Engagement)	1,437,418
Executive & Legal (City Manager, City Recorder; Civil and Prosecution)	688,327
Administration (Human Resources; Payroll; Information Technology; Finance; Utility Billing/Customer Service)	1,431,606
Police (Police and Dispatch Services)	10,607,670
Fire & Emergency Medical Services (provided via Interlocal agreement with the South Davis Metro Fire Agency)	2,693,725
Streets (Includes construction, maintenance and snowplowing)	7,550,141
Engineering & Planning (Public Works; Building Inspection; Licensing and Code Enforcement)	1,570,542
Parks, Trails, & General Government Buildings	2,510,395
Use of Fund Balance (Capital Improvement Fund)	1,312,836
Debt Service	611,979
Recycling	1,070,413
Storm Water	2,328,833
Water	6,621,793
Light & Power	36,595,491
Golf Course	2,409,974
Sanitation & Landfill	4,000,854
Cemetery	750,000
Recreation Arts and Parks (RAP) Tax	1,350,185
Cemetery Perpetual Care	137,400
Landfill Closure	37,200
Internal Service (Computer Replacement, Liability Insurance, Worker's Compensation)	1,202,948
Sub-total - Expenditures & Expenses	86,919,730
Adjustment for Inter-City Revenue & Transfers	(5,005,839)
NET EXPENDITURES & EXPENSES	81,913,891

NOTES:

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

City Organizational Chart



Budget Calendar

Budget Calendar - City of Bountiful (with Redevelopment Agency) Fiscal Year 2023-2024 (July 1, 2023 to June 30, 2024)

Planning and Preparation	Date	Notes
Submit Budget Calendar for approval	Wednesday, November 29, 2023	Main calendar and proposed dates and times for City Manager/Department Budget Meetings and Council Committee Meetings
Preliminary Personnel Services Projection	Thursday, January 12, 2023	From Human Resources for first look by City Manager and Assistant City Manager
City Council and Staff Retreat (begin)	Thursday, January 12, 2023	
City Council and Staff Retreat (end)	Friday, January 13, 2023	To discuss overall vision, priorities, budget framework, process, guidelines and other planning (including budget committee dates and times)
First Look - Revenue forecasting meeting	Thursday, February 2, 2023	City Manager, Assistant City Manager, Finance Director, Assistant Finance Director, Treasurer
Budget templates and forms distribution to departments	Thursday, February 9, 2023	Excel (operating/capital and rates/fees, and long-term capital plan) with Word narratives
Revised Personnel Services Projections to departments	Monday, February 13, 2023	From Human Resources for use of departments
Quarterly Management Team Meeting - Budget Discussion	Thursday, February 9, 2023	Review of calendar and deadlines; budget meeting schedules; budget packet formats and content (including performance measures); providing budget resources (fuel prices, COLA estimate, fund balance reserve levels, interest rate projections, insurance rate projections, administrative services reimbursement, etc.)
Development and Reviews	Date	Notes
Department Budget submissions due	Thursday, March 9, 2023	Completed templates - Budget (narrative and numeric data), Rates & Fees; Long-term Capital (narrative and numeric)
Department Budget Reviews with City Manager (begin)	Monday, March 20, 2023	City Manager, Asst City Manager and HR Director meet with each department to review budget needs and balance with revenues
Department Budget Reviews with City Manager (end)	Thursday, March 23, 2023	Final reviews and follow-up meetings, as needed. Final balancing and adjusting of revenues and expenses/expenditures.
Draft Council Budget Committee document for department review	Monday, March 27, 2023	City Manager and department head review and approval of document prior to printing for Council Budget Committees.
Distribute Council Budget Committee document	Thursday, March 30, 2023	15 bound copies (Mayor, Council, City Manager, Assistant City Manager, City Recorder, Display copy, File copy, extra copies). Digital copies to departments.
Council Budget Committee Meetings (begin)	Monday, April 10, 2023	Various City locations
Council Budget Committee Meetings (end)	Thursday, April 13, 2023	Various City locations
Implement Council Committee budget adjustments, if any	Monday, April 24, 2023	Council Committee Budget document becomes City's Tentative Budget document (in the absence of major revisions)
Post Specific Accounting and Enterprise Fund data to City website	Monday, May 1, 2023	Send to City Recorder
Mail, email and post Enterprise Fund Transfer notices (first notice)	Monday, May 1, 2023	Three utility bill runs in the month of May; commercial landfill billing; posting to the City's website; posting to City social media accounts; posting to Utah Public Notice Website.
Tentative Budget; Public Reviews and Final Budget Adoption (no tax increase)	Date	Notes
Present City's Tentative Budget for Adoption & set Public Hearings	Tuesday, May 9, 2023	Set June 14 public hearing date during the 7:00 p.m. City Council Meeting to open the FY2022 budget and review the FY2023 budget, fees, etc.
Tentative Budgets available for public review	Wednesday, May 10, 2023	Available in City Recorder's Office and City website from May 10 to June 14.
Departments submit current year budget amendment requests	Thursday, May 25, 2023	Amendments adjusted, if needed, by Assistant City Manager and Finance Director prior to submission to City Manager for approval.
Publish notices of Tentative Budgets and public hearings	Thursday, June 1, 2023	Publish in a newspaper of general circulation in Davis County at least 7 days before the public hearing; Utahlegals.com; City website; Public Notice Website; City social media outlets; internal signage at City Hall.
Present City's Tentative Budget for final adoption and hold Public Hearings	Tuesday, June 13, 2023	Public Hearing on Enterprise Fund transfer to General Fund and Enterprise Fund transfers to other Enterprise Funds; Public Hearing to reopen current year budget for amendment; Public Hearing for adoption of FY2023 budget, rates, fees, taxes, compensation schedules Utah Retirement rates and 2023-2032 Long-Term Capital Plan.
Adopt City's current year amendments and final City new year Budget	Tuesday, June 13, 2023	Adopt City Final Budget (with all components) and current year budget amendments by City ordinance.
Present RDA's Final Budget and hold Public Hearings	Tuesday, June 13, 2023	Public Hearing to reopen current year budget for amendment; Public Hearing for adoption of new year budget.
Adopt RDA's Current Year amendments and final new year Budget	Tuesday, June 13, 2023	Adopt budget by RDA resolution
Publication of Budget and Regulatory Reporting (no tax increase)	Date	Notes
Publish on social media and website a notice of the Council's adoption of the tentative budget that included the described transfers from the Enterprise funds to other City funds. Also ensure that specific enterprise fund information has remained on the City's social media and website and alerts the public that it was adopted.	Wednesday, June 14, 2023	
Enter proposed City property tax rate and property tax revenue in the Utah Certified Tax Rates system.	Wednesday, June 14, 2023	Enter in system (www.taxrates.utah.gov) and send copy of City ordinance or resolution to Davis County Clerk/Auditor.
Email Final new year budget document to be printed and bound	Monday, June 19, 2023	6 copies (Mayor & Council); 15 copies (Departments); 3 copies (City Recorder, Display copy, File copy); 3 extra copies
Email digital copies and distribute bound copies of budget	Thursday, June 22, 2023	Department Heads and budget staff; Outside entities.
Submit to the State Auditor's Office the specific enterprise fund information for each enterprise fund transfer (part of budget document)	Thursday, June 29, 2023	As contained in the adopted budget document uploaded to the State Auditor reporting website.
Mail, email and post Enterprise Fund Transfer notices (60-day notice)	Thursday, June 22, 2023	All three utility bill runs and commercial landfill billing in the month which is 60-days following final budget adoption. Also post to the City's website, Social Media accounts and Utah Public Notice Website.
Upload Final Budget to the State Auditor's website	Thursday, June 29, 2023	https://auditor.utah.gov/forms-for-local-government/
Email Final Adopted Budget to City Recorder to post to website	Thursday, June 29, 2023	https://www.bountifulutah.gov/Financial-Reports
in system	Thursday, June 29, 2023	
posting to MUNIS accounting system.	Thursday, July 6, 2023	Format extracted data in Excel, add columns for MUNIS posting; convert to .CSV and finally eliminate commas and save as pipe delimited
Upload extracted accounts and amounts for new year budget to MUNIS	Monday, July 10, 2023	Follow instructions for MUNIS upload

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>
Date of Incorporation			March 2023	December 14, 1892
Form of government			March 2023	Council-Manager by Ordinance
Area (Square miles)			March 2023	14
Population	Total (Utah estimate)		February 2023	45,438
	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%
Property Values	Real Property (Market Value)		December 2022	\$4,983,857,107
	Personal Property (Market Value)		December 2022	\$80,497,158
	Centrally Assessed Property (Market Value)		December 2022	\$38,690,679
Miles of streets (total)			June 2022	160
Miles of streets (overlayed)			June 2022	4
Miles of streets (reconstructed)			June 2022	0.39
Number of street lights			June 2022	2,073
City employees	Full-time equivalent positions		June 2022	271
Fire protection:	Number of stations (operated by South Davis Metro Fire Service Area)		June 2022	2
	Number of fire calls		2019	671
	Number of EMS calls		2019	3,080
	Fire apparatus		2019	5
	EMS apparatus		2019	4
Police protection:	Number of stations		June 2022	1
	Number of patrol units		June 2022	24
	Hazardous citations written		2021	2,460
	Non-hazardous citations written		2021	580
	Arrests		2021	877

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>
Municipal water department:	Average daily gallons consumed	June 2022	3,366,819
	Max instantaneous water source capacity (gallons per minute)	June 2022	10,000
	Miles of water mains	June 2022	180
	Number of fire hydrants	June 2022	1,707
Sanitation & Recycling:	Number of Sanitation collection trucks	June 2022	14
	Tons of waste collected and landfilled	June 2022	89,508
	Tons of recyclables collected (service began December 1, 2008)	June 2022	2,072
Storm Water:	Miles of Encased Storm Drains	June 2022	73
	Miles of Concrete lined open ditch	June 2022	1
	Miles of storm drains inspected	June 2022	7
	Miles of streets cleaned	June 2022	160
Power and light:	Miles of distribution & transmission lines	June 2022	249
	Number of connections	June 2021	17,264
	Kilowatt hours sold	June 2022	273,365,941
Building Permits Issued:	Total single family and multi-family permits issued	June 2022	66
Recreation and culture:	Number of parks	June 2022	18
	Number of picnic areas	June 2022	29
	Number of tennis courts	June 2022	18
	Number of soccer fields	June 2022	9
	Number of ball diamonds	June 2022	9
	Number of Trail Heads	June 2022	3
	Number of swimming pools (South Davis Recreation District)	June 2022	1
	Number of ice rinks (South Davis Recreation District)	June 2022	1
	Number of Libraries (Davis County)	June 2022	1
	Number of golf courses	June 2022	1 (18 holes)
	Number of art centers (Bountiful Davis Arts Center)	June 2022	1
Ordinances Passed by City Council		June 2022	11
Resolutions Passed by City Council		June 2022	22
Registered (active) voters		November 2021	26,633
Ballots Cast		2021 General Election	13,285
Percentage of registered voters voting		2021 General Election	49.88%

Employees (Full-time Equivalents)

FTE Summary by Department and Fund

Fiscal Year 2023-2024

Department	Fund	FT FTE	FT HRS	PT FTE	PT HRS	TOTAL FTE	TOTAL HRS
Legislative	General	0.50	1,040	0.38	780	0.88	1,820
Legal	General	2.60	5,408	1.18	2,458	3.78	7,866
Executive	General	1.30	2,704	0.00	0	1.30	2,704
Information Systems	General	2.00	4,160	1.00	2,080	3.00	6,240
Human Resources	General	1.60	3,328	0.00	0	1.60	3,328
Finance	General	9.00	16,640	1.60	3,328	10.60	19,968
Government Buildings	General	1.00	2,080	0.56	1,166	1.56	3,246
Police	General	58.00	120,640	9.37	19,482	67.37	140,122
Streets	General	17.95	37,336	1.06	2,200	19.01	39,536
Parks	General	6.90	14,352	9.13	18,986	16.03	33,338
Engineering	General	5.50	11,440	0.37	760	5.87	12,200
Planning	General	3.60	7,488	0.00	0	3.60	7,488
Total General Fund							
Total General Fund		109.95	226,616	24.65	51,240	134.60	277,856
Storm Water	Storm Water	5.25	8,840	0.82	1,700	6.07	10,540
Water	Water	15.00	31,200	1.25	2,600	16.25	33,800
Power	Power	31.00	64,480	1.83	3,812	32.83	68,292
Golf	Golf	4.00	8,320	10.43	21,700	14.43	30,020
Recycling	Sanitation	2.00	4,160	0.50	1,040	2.50	5,200
Landfill	Sanitation	7.05	14,664	2.64	5,500	9.69	20,164
Refuse Collection	Sanitation	6.35	13,208	0.50	1,040	6.85	14,248
Cemetery	Cemetery	3.00	6,240	1.44	3,000	4.44	9,240
Total Enterprise Funds		73.65	151,112	19.41	40,392	93.06	191,504
Liability	Liability	0.50	1,040	0.00	0	0.50	1,040
Workers Compensation	Workers Comp	0.50	1,040	0.00	0	0.50	1,040
Total Internal Service Funds		1.00	2,080	0.00	0	1.00	2,080
RDA	RDA	0.40	832	0.50	1,040	0.90	1,872
TOTAL ALL FUNDS		185.00	380,640	44.56	92,672	229.56	473,312

Inter-City Revenues & Transfers

BOUNTIFUL CITY INTER-CITY REVENUE TRANSFERS

Fiscal Year 2023-2024

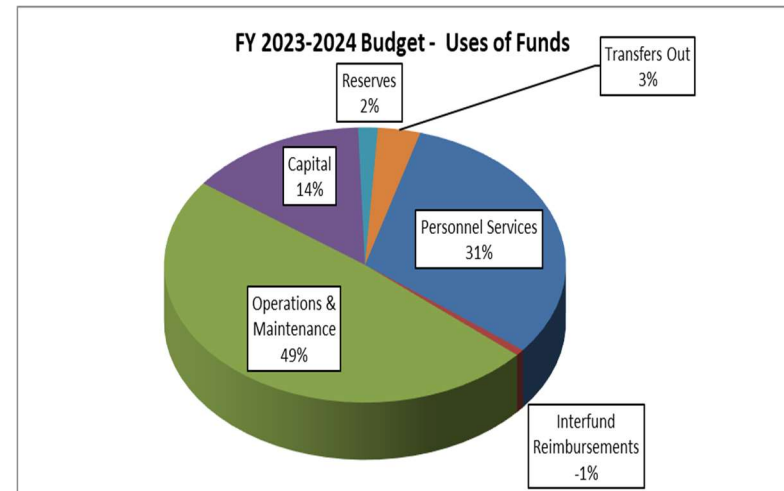
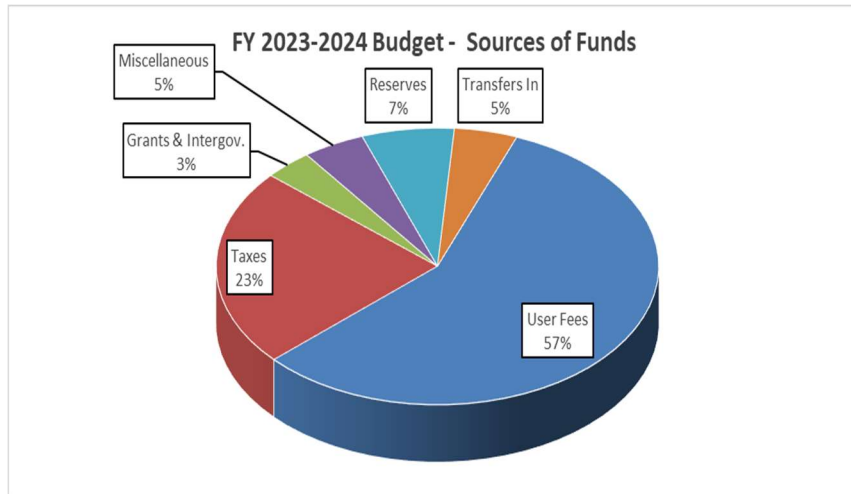
FUND NUMBER	FUND NAME & TRANSFER DESCRIPTION	AMOUNT	TOTAL FUND
10	General Fund		
	Contribution from Light & Power	3,050,000	
	Total General Fund		3,050,000
45	Capital Projects Fund		
	From RAP Tax Fund	959,500	
	Total Capital Projects Fund		959,500
61	Computer Replacement Fund:		
	Charges for Services	53,869	
	Total Computer Maintenance Fund		53,869
63	Liability Insurance Fund:		
	Contribution - Insurance Premiums	591,497	
	Total Liability Insurance Fund		591,497
64	Worker's Compensation Insurance Fund:		
	Contribution - W/C Premium	350,973	
	Total Worker's Compensation Fund		350,973
TOTAL			5,005,839

Budget Summary

Overview:

Bountiful City's budget is comprised of 27 departments or functions within 15 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 Recreation Arts and Parks (RAP) Tax. The summary below and those that

follow do not include the Redevelopment Agency (RDA) which is a separate legal entity. However, the RDA's budgets are included for reference.



City of Bountiful, Utah

FY2023-2024 Operating & Capital Budget

Tentative Budget

GENERAL & CAPITAL FUNDS:

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



Source: Microsoft stock images

General Fund Revenue Summary

GENERAL FUND - REVENUES BY TYPE											
Account Number	Account Description	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	6 Month Actual	6 Month Estimate	Fiscal Year 2023 Est.	Fiscal Year 2023 Budget	Amended Fiscal Year 2023 Budget	Fiscal Year 2024 Budget	Dollar Change
TAXES AND FEES-IN-LIEU											
101010 311000	General Property Taxes	2,572,790	2,590,732	3,607,479	3,140,171	507,590	3,647,761	3,647,761		3,561,805	(85,956)
101010 312000	Prior Yrs'Taxes-Delinquent	72,706	79,237	115,315	35,446	49,554	85,000	70,000		85,000	15,000
101010 315000	Fees-In-Lieu Of Prop Tax	199,086	205,151	261,662	106,908	114,092	221,000	205,000		221,000	16,000
101020 313000	Sales & Use Tax-General	2,168,255	4,958,917	229,481	2,260,626	4,676,828	6,937,454	6,937,454		7,175,957	238,503
101020 313010	Sales & Use Tax-West Btfl	204,117	220,757	240,998	105,636	94,364	200,000	200,000		208,000	8,000
101030 314010	Utility Tax-Telephone	290,475	228,860	207,109	65,566	154,434	220,000	220,000		220,000	0
101030 314020	Utility Tax-Natural Gas	791,236	791,940	923,478	160,670	674,330	835,000	780,000		835,000	55,000
101030 314030	Utility Tax-Electricity	1,587,701	1,698,541	1,667,174	940,195	659,805	1,600,000	1,600,000		1,600,000	0
101030 314040	Utility Tax-Cable	322,484	313,772	325,987	79,476	245,524	325,000	325,000		325,000	0
101030 314050	Transient Room Tax - 1% STR	0	0	0	1,029	4,290	5,319	0		9,000	9,000
101030 341900	E911 Telephone Revenue	650,395	648,226	646,916	215,783	429,217	645,000	645,000		648,000	3,000
101040 311100	Property Tax Increment - RDA	83,902	2,530	2,596	0	2,600	2,600	3,000		2,600	(400)
Sub-total		8,943,146	11,738,663	8,228,195	7,111,507	7,612,627	14,724,134	14,633,215	0	14,891,362	258,147
LICENSES & PERMITS											
102000 321000	Business Licenses	68,135	68,441	69,271	17,972	56,000	73,972	70,000		70,000	0
102000 322100	Building Permits	324,178	487,332	601,794	190,845	280,000	470,845	473,000		473,000	0
102000 322600	Street Opening Permits	116,031	69,583	119,994	62,956	28,000	90,956	85,000		90,000	5,000
102000 322700	Sign Permits	150	325	0	0	150	150	150		150	0
102000 341300	Zoning & Subdivision Fees	20,161	21,047	130,334	(39,630)	9,433	(30,197)	23,000		23,000	0
Sub-total		528,654	646,727	921,393	232,144	373,583	605,726	651,150	0	656,150	5,000
GRANTS & INTERGOVERNMENTAL											
103000 331210	FEMA Federal Assistance	0	314,687	94,131	0	0	0	15,000		115,000	100,000
103000 334100	Federal Grants - Miscellaneous	34,370	10,000	103,570	10,387	7,125	17,512	10,000		17,500	7,500
103000 334200	Federal Grants-VictimsAdvocate	25,778	30,245	25,851	7,026	15,074	22,100	22,100		20,000	(2,100)
103000 334500	Federal Bulletpf Vest Grant	1,088	3,593	1,214	0	1,200	1,200	2,000		1,200	(800)
103000 334600	Federal Byrne/JAG Grant	7,003	7,246	5,993	0	6,778	6,778	6,000		6,700	700
103000 334700	Federal Grants-COVID Response	2,012,176	1,655,629	2,602,590	0	2,602,590	2,602,590	0		0	0
103000 335100	State Grants - Miscellaneous	26,233	43,621	107,523	159,310	0	159,310	2,500		116,000	113,500
103000 335110	State-DavisMetroNarc.SF/HIDTA	6,368	6,246	8,277	1,440	6,000	7,440	6,200		7,000	800
103000 335600	Class 'C' Road Fund Allot	1,638,036	1,783,079	1,861,669	568,408	1,131,592	1,700,000	1,700,000		1,700,000	0
103000 335700	County Hwy/Transit SlsTx-Contr	739,823	859,509	965,459	320,967	604,033	925,000	925,000		950,000	25,000
103000 335800	State Liquor Fund Allot	36,304	36,358	42,398	43,827	0	43,827	42,000		44,000	2,000
103000 335900	State DUI OT Reimbursement	4,463	636	3,432	0	4,000	4,000	4,000		4,000	0
103000 336100	SDMFSA 2006 Bond Agreement Pmt	81,705	82,082	82,087	0	82,340	82,340	80,000		81,600	1,600
Sub-total		4,613,348	4,832,930	5,904,193	1,111,365	4,460,731	5,572,096	2,814,800	0	3,063,000	248,200

General Fund Revenue Summary (continued)

GENERAL FUND - REVENUES BY TYPE											
Account Number	Account Description	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	6 Month Actual	6 Month Estimate	Fiscal Year 2023 Est.	Fiscal Year 2023 Budget	Amended Fiscal Year 2023 Budget	Fiscal Year 2024 Budget	Dollar Change
CHARGES FOR SERVICES											
104000 341400	Traffic School Fees	13,254	1,328	10,501	7,202	0	7,202	7,500		0	(7,500)
104000 342200	Spec Protective Services	8,749	5,110	5,801	9,418	6,080	15,498	5,300		5,500	200
104000 342300	School Rsrc Offcr Reimb	113,600	113,600	132,800	0	157,120	157,120	132,800		157,120	24,320
104000 342400	Dispatch Services	343,464	377,810	377,810	198,351	198,351	396,703	392,922		396,703	3,781
104000 343000	Streets & Public Improv	83,178	107,276	79,258	9,984	61,325	71,309	70,000		72,000	2,000
104000 344500	Maint Of County Grounds	1,500	1,500	1,500	0	1,500	1,500	1,500		1,500	0
104000 344600	Rec Dist Acctg & Maint	144,485	147,684	186,120	81,080	113,512	194,592	189,520		204,322	14,802
104000 362045	Rental - Park Boweries	13,550	23,950	20,632	5,115	0	5,115	19,000		20,000	1,000
104000 362046	Rent - Telecommun Towers	159,131	154,978	142,131	88,402	57,594	145,996	165,000		147,000	(18,000)
104000 369200	District Court Lease Payments	148,000	150,960	136,759	117,794	28,299	146,093	157,059		146,093	(10,966)
Sub-total		1,028,912	1,084,197	1,093,311	517,347	623,781	1,141,128	1,140,601	0	1,150,238	9,637
FORFEITURES - DISTRICT COURT											
105000 352000	Fines & Forfeitures	112,845	119,397	113,048	51,727	74,643	126,370	120,000		120,000	0
Sub-total		112,845	119,397	113,048	51,727	74,643	126,370	120,000	0	120,000	0
MISCELLANEOUS REVENUE											
106000 369000	Sundry Revenues	155,019	114,740	65,350	25,157	26,000	51,157	60,000		60,000	0
106000 369001	Youth City Council Revenue	79	0	260	0	0	0	0		0	0
106000 369002	Community Service Cnd Revenue	8,405	3,100	38,225	0	4,500	4,500	20,000		4,500	(15,500)
106000 369004	Farmer's Market Revenue	0	12,280	15,034	6,132	12,000	18,132	15,000		18,000	3,000
106000 369020	Income From Uncollect Accts	619	705	615	233	300	533	700		600	(100)
106010 361000	Interest & Investment Earnings	85,257	55,805	78,541	60,700	105,090	165,790	32,000		160,000	128,000
106010 361020	Utility Finance Charge	95,138	76,011	81,215	41,833	0	41,833	82,000		82,000	0
106010 361200	InvestmntUnrealized(Gain)/Loss	20,337	10,747	(246,275)	0	(120,000)	(120,000)	0		0	0
106010 361300	Lease Interest-Court Lease	0	0	17,221	0	10,966	10,966	0		14,107	14,107
106010 361310	Lease Interest-Tower Rental	0	0	33,536	0	30,000	30,000	0		31,000	31,000
106020 364000	Gain on Fixed Asset Sales	5,543	600	0	0	500	500	500		500	0
Sub-total		370,396	273,988	83,721	134,055	69,356	203,411	210,200	0	370,707	160,507
CONTRIBUTIONS & SURPLUS REVENUE											
108010 381000	Transfer from Other Funds	0	370,371	0	20,020	0	20,020	0		0	0
108010 383053	Transfer From Light & Power	2,415,084	2,752,122	2,515,188	1,406,120	1,293,880	2,700,000	2,450,000		3,050,000	600,000
Sub-total		2,415,084	3,122,493	2,515,188	1,426,139	1,293,880	2,720,020	2,450,000	0	3,050,000	600,000
TOTAL GENERAL FUND REVENUE		18,012,385	21,818,395	18,859,049	10,584,284	14,508,601	25,092,885	22,019,966	0	23,301,457	1,281,491

General Fund Expenditure Summary

1	GENERAL FUND EXPENDITURES									Amended			1	
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2	
3	Account Number			2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	2023 Budget	2024 Budget	Change	3
4														4
6	10	4110	Legislative	667,497	1,021,230	700,414	311,053	331,755	642,808	708,725	0	797,418	88,693	6
7	10	4120	Legal	359,252	392,196	389,367	187,240	211,074	398,314	405,503	0	462,273	56,770	7
8	10	4130	Executive	171,922	198,930	197,929	113,888	109,064	222,952	217,517	0	226,054	8,537	8
9	10	4134	Human Resources	139,415	154,498	139,848	96,431	86,096	182,528	184,550	0	196,614	12,064	9
10	10	4136	Information Technology	428,266	447,993	515,412	232,067	293,102	525,169	491,721	0	520,790	29,069	10
11	10	4140	Finance	395,431	397,632	411,208	233,816	196,304	430,119	456,922	0	631,002	174,080	11
12	10	4143	Treasury	58,839	87,286	118,234	75,803	35,854	111,656	137,163	0	0	(137,163)	12
13	10	4160	General Govt. Buildings	109,874	130,478	108,925	49,852	68,752	118,604	134,004	0	144,520	10,516	13
14	10	4210	Police	6,516,462	6,718,352	6,358,979	3,445,194	3,943,162	7,388,356	7,330,272	0	7,409,745	79,473	14
16	10	4215	Police - Reserve Officers	597	1,189	1,028	35	0	35	10,000	0	10,000	0	16
17	10	4216	Police - Crossing Guards	132,358	106,928	131,105	62,287	74,179	136,466	155,710	0	163,385	7,675	17
18	10	4217	Police - School Resource Officer	313,190	403,921	458,001	158,503	195,332	353,835	442,899	0	475,797	32,898	18
19	10	4218	Police - Liquor Law Enf.	41,401	37,416	29,801	20,730	15,257	35,987	42,000	0	43,827	1,827	19
20	10	4219	Police - Enhanced 911	581,413	668,666	1,373,714	652,177	786,125	1,438,302	1,513,589	0	1,633,749	120,160	20
21	10	4220	Fire	2,075,407	2,142,704	2,362,486	1,907,427	633,823	2,541,250	2,541,250	0	2,693,725	152,475	21
22	10	4410	Streets	4,154,000	3,988,735	4,042,660	2,307,608	2,834,194	5,141,802	4,575,560	0	4,986,141	410,581	22
23	10	4450	Engineering	645,739	731,800	744,279	405,856	435,586	841,442	891,423	0	906,066	14,643	23
24	10	4510	Parks	1,028,364	1,167,239	1,281,519	654,138	603,320	1,257,458	1,400,815	0	1,565,875	165,060	24
25	10	4550	Trails	0	0	0	727	15,000	15,727	20,000	0	20,000	0	25
26	10	4610	Planning/Licensing/Code Enf.	263,456	324,319	285,254	163,572	441,695	605,267	357,844	0	414,476	120,060	26
27	TOTAL GENERAL FUND EXPENDITURES			18,082,883	19,121,512	19,650,163	11,078,404	11,309,674	22,388,077	22,017,467	0	23,301,457	1,347,418	27

Capital Projects Fund Revenue Summary

CAPITAL PROJECTS FUND - REVENUES BY TYPE											
Account Number	Account Description	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	6 Month Actual	6 Month Estimate	Fiscal Year 2023 Est.	Fiscal Year 2023 Budget	Amended Fiscal Year 2023 Budget	Fiscal Year 2024 Budget	Dollar Change
TAXES AND FEES-IN-LIEU											
451020 313000	Sales & Use Tax-General	5,954,049	4,422,009	10,272,022	1,216,789	2,474,346	3,691,135	3,691,135		3,877,775	186,640
Sub-total		5,954,049	4,422,009	10,272,022	1,216,789	2,474,346	3,691,135	3,691,135	0	3,877,775	186,640
MISCELLANEOUS REVENUE											
453000 334100	Federal Grants - Miscellaneous	0	116,923	119,021	0	0	0	500,000		187,928	(312,072)
453000 334700	Federal Grants-COVID Response	0	45,573	0	0	0	0	0		0	0
453000 335200	State & Local Grants - Parks & Trails	0	0	0	0	680,000	680,000	0		720,000	720,000
456000 369000	Sundry Revenues	0	0	18,151	0	0	0	0		0	0
456000 369030	Repayment Of N/R (Princ)	11,227	68,480	0	0	0	0	0		0	0
456010 361000	Interest & Investment Earnings	613,832	239,492	211,135	314,460	382,303	696,763	200,000		680,000	480,000
456010 361014	Interest Income Bond	0	0	15	47,058	30,000	77,058	0		36,000	36,000
456010 361200	InvestmntUnrealized(Gain)/Loss	91,321	35,834	(586,540)	0	(285,000)	(285,000)	0		0	0
456010 369040	Interest Earnings - N/R	2,268	882	0	0	0	0	0		0	0
456020 364000	Gain on Fixed Asset Sales	0	110,772	22,716	7,600	30,000	37,600	50,000		40,000	(10,000)
Sub-total		718,647	617,956	(215,502)	369,118	837,303	1,206,421	750,000	0	1,663,928	913,928
CONTRIBUTIONS & SURPLUS REVENUE											
458000 385000	Donations/Contributions - Cash	0	0	2,010	60,000	0	60,000	0		0	0
458010 381083	Transfer From RAP Tax Fund -83	586,250	460,457	483,479	0	875,119	875,119	875,119		959,500	84,381
456030 369050	Bond Proceeds	0	0	160,000	7,918,587	0	7,918,587	8,000,000		0	(8,000,000)
456030 369060	Other Borrowing Proceeds	0	0	0	1,000,000	0	1,000,000	0		0	0
Use of (Addition to) Fund Balance								3,226,266		(1,312,836)	(4,539,102)
Sub-total		586,250	460,457	645,489	8,978,587	875,119	9,853,706	12,101,385	0	(353,336)	(12,454,721)
TOTAL CAPITAL PROJ. FUND REV.		7,258,946	5,500,422	10,702,009	10,564,494	4,186,768	14,751,262	16,542,520	0	5,188,367	(11,354,153)

Capital Projects Fund Expenditure Summary

1	CAPITAL PROJECTS FUND EXPENDITURES												1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
3	Account Number	Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	2023 Budget	2024 Budget	Change	3
4													4
5													5
6	45 4110	Legislative	7,878,691	7,810,359	1,104,250	2,103,850	1,055,419	3,159,269	3,317,800	0	640,000	(2,677,800)	6
7	45 4120	Legal	0	0	0	0	0	0	0	0	0	0	7
8	45 4130	Executive	0	0	0	0	0	0	0	0	0	0	8
9	45 4134	Human Resources	0	0	0	0	0	0	0	0	0	0	9
10	45 4136	Information Technology	19,667	49,534	34,390	0	84,191	84,191	0	0	70,000	70,000	10
11	45 4140	Finance	16,282	22,133	16,841	12,689	6,600	19,289	19,000	0	13,200	(5,800)	11
12	45 4143	Treasury	0	0	0	0	0	0	0	0	0	0	12
13	45 4160	General Govt. Buildings	0	49,636	0	8,700	0	8,700	10,500	0	0	(10,500)	13
14	45 4210	Police	107,219	297,672	629,065	66,700	810,935	877,635	877,635	0	871,167	(6,468)	14
16	45 4215	Police Reserves	0	0	0	0	0	0	0	0	0	0	16
17	45 4217	Police - School Resource Officer	0	0	0	0	0	0	0	0	0	0	17
18	45 4219	Police - Enhanced 911	0	0	0	0	0	0	0	0	0	0	18
20	45 4410	Streets	1,005,546	2,516,207	2,135,291	980,137	1,762,362	2,742,499	2,742,500	0	2,564,000	(178,500)	20
21	45 4450	Engineering	0	18,895	0	0	0	0	0	0	250,000	250,000	21
22	45 4510	Parks	128,499	129,674	91,242	64,132	0	64,132	95,000	0	50,000	(45,000)	22
23	45 4550	Trails	0	0	128,681	347,411	0	347,411	730,000	0	730,000	0	23
24	45 4610	Planning/Licensing/Code Enf.	0	0	0	0	0	0	0	0	0	0	24
25	TOTAL CAPITAL PROJECTS FUND EXPENDITURES		9,155,904	10,894,110	4,139,760	3,583,619	3,719,507	7,303,126	7,792,435	0	5,188,367	(2,604,068)	25
26													26
27	RECAP												27
28	10	Total General Fund	18,082,883	19,121,512	19,650,163	11,078,404	11,309,674	22,388,077	22,017,467	0	23,301,457	1,347,418	28
29	45	Total Capital Projects Fund	9,155,904	10,894,110	4,139,760	3,583,619	3,719,507	7,303,126	7,792,435	0	5,188,367	(2,604,068)	29
30	TOTAL GENERAL & CAPITAL		27,238,787	30,015,622	23,789,923	14,662,023	15,029,181	29,691,203	29,809,902	0	28,489,824	(1,256,650)	30

Legislative Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Support the public design and construction of the Washington Fields Complex, including the issuance of bonds.
- Finance and begin construction of the Bountiful Fiber to the Home program.
- Continuation of the 1% for Public Art Program

Operational Budget Highlights

Personnel Services

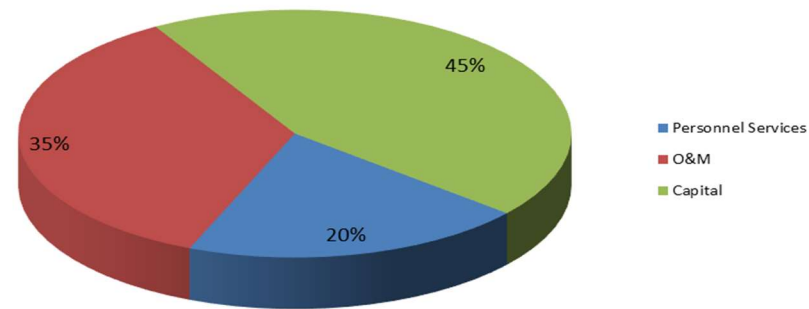
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 - 491640	Personnel Services	\$12,293 increase primarily due to changes in medical insurance premiums	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

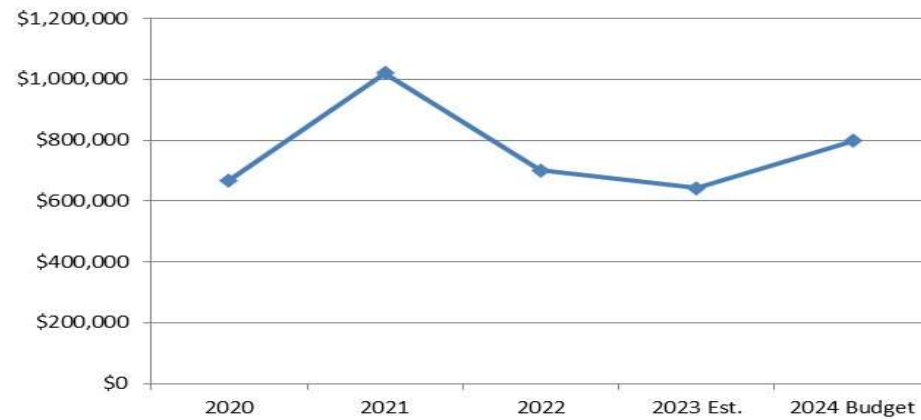
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
421000	Books and Subscriptions	\$5,000 increase for increased ULCT dues	Yes	Regional Collaboration and Cooperation
451100	Insurance & Surety Bonds	\$4,000 increase for insurance premium changes	Yes	Sustainable Bountiful
452200	Elections	\$75,000 increase for municipal election	No (bi-annual)	Open, Accessible, and Interactive Government

Legislative Budget Graphs

FY 2023-2024 Legislative Budget



**Budget History
(Less Capital)**



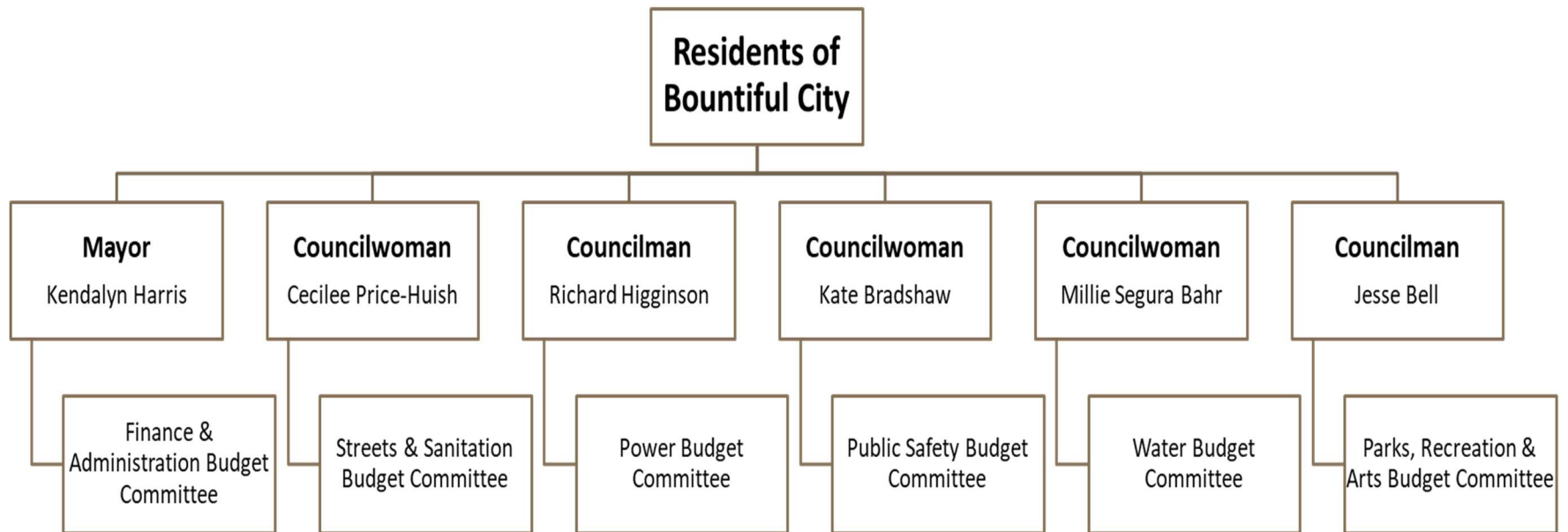
Legislative Budget

1	LEGISLATIVE												1
2													2
3													3
4		Account Description	Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	4
5			2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	Fiscal Year	2024 Budget	Change	5
6													6
7													7
8													8
9													9
10													10
11													11
12													12
13													13
14													14
15													15
16													16
17	PERSONNEL SERVICES:												17
18	104110 411000	Salaries - Perm Employees	82,122	83,839	85,807	42,021	43,327	85,348	85,348		88,615	3,267	18
19	104110 412000	Salaries-Temp & Part-Time	9,271	8,479	15,980	6,968	8,632	15,600	15,600		15,600	0	19
20	104110 413010	Fica Taxes	7,922	7,684	8,238	3,607	5,465	9,072	9,072		9,322	250	20
21	104110 413020	Employee Medical Ins	90,359	100,026	112,784	66,430	72,745	139,175	139,175		147,351	8,176	21
22	104110 413030	Employee Life Ins	639	645	658	333	383	716	716		735	19	22
23	104110 413040	State Retirement & 401 K	8,572	9,800	10,102	4,211	3,118	7,329	7,329		7,900	571	23
24	104110 425300	Vehicle Allowance	14,400	13,029	13,029	8,914	8,726	17,640	17,640		17,640	0	24
25	104110 491640	WorkersCompPremiumCharge-ISF	1,595	1,698	1,926	904	841	1,745	1,745		1,755	10	25
26	TOTAL PERSONNEL SERVICES		214,879	225,200	248,522	133,387	143,238	276,625	276,625	0	288,918	12,293	26
27													27
28	OPERATIONS AND MAINTENANCE												28
29	104110 421000	Books Subscr & Mmbrshp	34,824	38,384	7,078	35,293	4,707	40,000	40,000		45,000	5,000	29
30	104110 422000	Public Notices	7,441	14,504	14,368	2,963	8,000	10,963	15,000		15,000	0	30
31	104110 423000	Travel & Training	14,265	5,636	26,447	3,270	26,730	30,000	30,000		30,000	0	31
32	104110 424000	Office Supplies	1,594	2,717	2,533	1,019	1,981	3,000	3,000		3,000	0	32
33	104110 425000	Equip Supplies & Maint	583	1,291	3,017	1,402	1,000	2,402	1,000		1,000	0	33
34	104110 426000	Bldg & Grnd Suppl & Maint	6,833	10,449	13,384	7,251	5,000	12,251	18,000		15,000	(3,000)	34
35	104110 427400	Utilities - Stoker	1,230	1,518	1,790	958	1,042	2,000	2,000		2,000	0	35
36	104110 428000	Telephone Expense	2,332	2,024	1,748	1,176	1,325	2,500	2,500		2,500	0	36
37	104110 431000	Profess & Tech Services	0	0	0	0	2,000	2,000	10,000		10,000	0	37
38	104110 451100	Insurance & Surety Bonds	5,837	6,185	8,279	7,472	10,000	17,472	5,600		10,000	4,400	38
39	104110 452200	Election Expense	71,390	238	74,620	0	10,000	10,000	10,000		85,000	75,000	39
40	104110 461000	Miscellaneous Expense	86,465	44,910	32,559	21,129	4,000	25,129	20,000		20,000	0	40
41	104110 461750	Employee Wellness & Recognit'n	18,707	16,395	19,987	6,951	18,049	25,000	25,000		25,000	0	41
42	104110 462100	Prop Tax Incrmt Pmt - Bntl RDA	80,836	0	0	0	0	0	0		0	0	42
43	104110 462110	Prop Tax Incrmt Pmt - Othr RDA	3,066	2,530	2,596	0	3,000	3,000	3,000		3,000	0	43
44	104110 466000	Contingency	2,200	4,650	112,985	24,993	25,000	49,993	130,000		130,000	0	44
45	104110 492010	Contr-Btfl/Davis Art Ctr	60,000	60,000	60,000	30,000	30,000	60,000	60,000		60,000	0	45
46	104110 492050	Bntfl City Youth Council	684	2,418	5,574	1,021	4,979	6,000	6,000		6,000	0	46
47	104110 492070	Contr-Btfl Historical Soc	25,000	25,000	25,000	0	25,000	25,000	25,000		25,000	0	47
48	104110 492080	Community Events-BntflComServC	29,332	15,086	33,108	31,473	5,000	36,473	23,000		18,000	(5,000)	48
49	104110 492090	CommunityEvents-Farmer'sMarket	0	1,449	1,819	1,297	1,703	3,000	3,000		3,000	0	49
50	104110 492300	Grant Award Payments	0	540,647	5,000	0	0	0	0		0	0	50
51	TOTAL OPER. & MAINT.		452,618	796,030	451,892	177,666	188,517	366,183	432,100	0	508,500	76,400	51
52													52
53	TOTAL LEGISLATIVE-G.F.		667,497	1,021,230	700,414	311,053	331,755	642,808	708,725	0	797,418	88,693	53

Legislative Budget (continued)

1	LEGISLATIVE									Amended			1	
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2		
3	Account Description		2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	2023 Budget	2024 Budget	Change	3	
4													4	
5													5	
6	CAPITAL PROJECTS												6	
7	454110	466000	Contingency	0	0	26,133	0	10,000	10,000	150,000		0	7	
8	454110	471100	Land	0	3,963,299	874,101	0	0	0	0	150,000	0	8	
9	454110	472100	Buildings	4,304,769	3,581,419	3,000	0	10,000	10,000	0	0	0	9	
10	454110	473100	Improv Other Than Bldgs	3,573,922	265,641	195,601	2,084,581	965,419	3,050,000	3,050,000	360,000	(2,690,000)	10	
11	454110	473160	Improv-PublicArt-1%CapProject	0	0	5,415	19,269	70,000	89,269	117,800	130,000	12,200	11	
14	TOTAL LEGISLATIVE - CAP.			7,878,691	7,810,359	1,104,250	2,103,850	1,055,419	3,159,269	3,317,800	0	640,000	(2,677,800)	14
15													15	
16	BUDGET SUMMARY												16	
17	104110	Legislative - General Fund		667,497	1,021,230	700,414	311,053	331,755	642,808	708,725	797,418	88,693	17	
18	454110	Legislative - Capital Projects Fund		7,878,691	7,810,359	1,104,250	2,103,850	1,055,419	3,159,269	3,317,800	640,000	(2,677,800)	18	
19	TOTAL LEGIS. - GEN & CAP			8,546,188	8,831,589	1,804,664	2,414,903	1,387,174	3,802,077	4,026,525	0	1,437,418	(2,589,107)	19

Legislative Organizational Chart



Legal Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

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

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 to 413040	Personnel Services		Yes	Open, Accessible, and Interactive Government
There is a net \$54,050 increase in employee wage and benefit categories due to several factors. The Legal Department had a full-time employee working 32 hours/week. That employee's hours were increased to 40 hours/week. The Legal Department also added a part-time administrative employee to handle the additional workload due to new legislative mandates from the State. This employee is shared with the Police Records division. There was also an increase due to cost of living and health insurance increases				

Operations and Maintenance

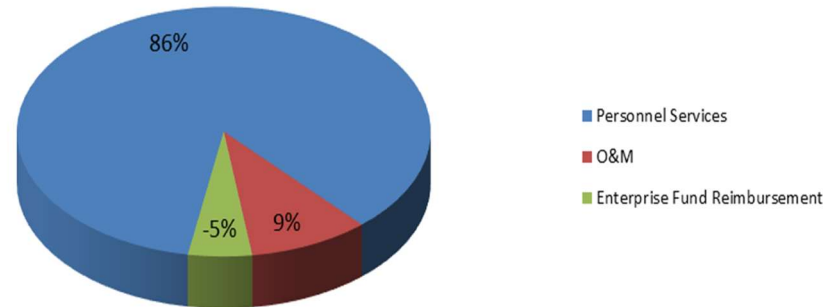
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
431100	Legal and Auditing Fees		Yes	Public Safety & Emergency Preparedness
There is an increase of \$2,000 for public defender fees. There is a continued push within the criminal justice system to provide a public defender for defendants. The City dutifully requests recoupment fees be ordered by the Court in cases that are resolved through plea bargain or trial, but these recoupment fees are typically paid in small increments over lengthy periods of time (months or even years). Last fiscal year the City recouped approximately 50% of the public defender fees paid by the City. Additionally, the public defender has asked that the City increase the amount per case from \$150 per case to \$175. This is the first time they have made such a request in 5 years.				

Performance Measures

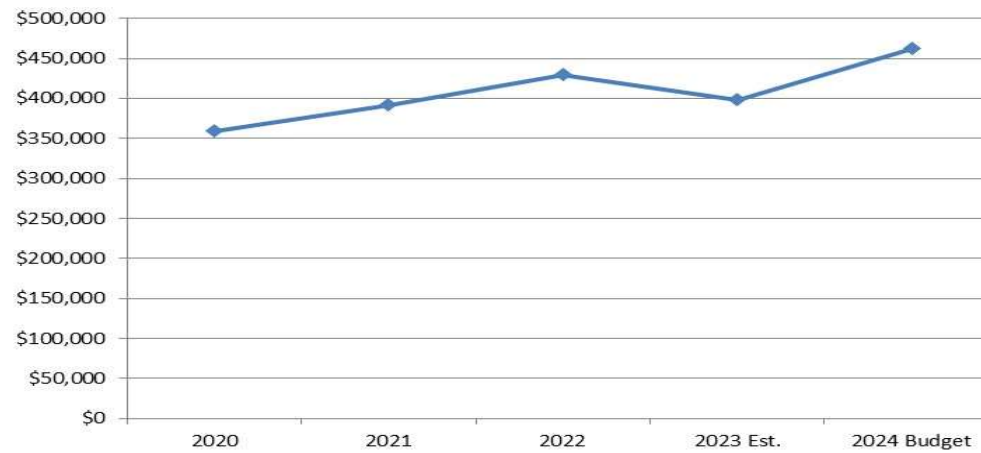
Tier 1 <i>Open, Accessible, & Interactive Government</i>								
Priority Objective: Professional, well trained staff								
Department Strategy:	Provide general education and training regarding the City Personnel Policies and Procedures Manual to all City employees.							
				Performance Measures				
Performance Indicator:	Train all employees on City policies, procedures.		FY2021 Actual	FY2022 Actual	FY2023 Target	FY2024 Budget		
	Employee policies and procedures		13 Depts.	13 Depts.	13 Depts.	13 Depts.		
Tier 1 <i>Open, Accessible, & Interactive Government</i>								
Priority Objective: <i>Customer relations and Professional well trained staff</i>								
Department Strategy:	Prosecute cases in an efficient and professional manner.							
				Performance Measures				
			FY2021 Actual	FY2022 Actual	FY2023 Target	FY2024 Budget		
Performance Indicator:	Number of misdemeanor cases.		No data	519	525	525		
Tier 1 <i>Open, Accessible, & Interactive Government</i>								
Priority Objective: <i>Customer relations and Professional well trained staff</i>								
Department Strategy:	Prosecute cases in an efficient and professional manner.							
				Performance Measures				
			FY2021 Actual	FY2022 Actual	FY2023 Target	FY2024 Budget		
Performance Indicator:	Number of traffic cases.		No data	595	550	550		

Legal Budget Graphs

FY 2023-2024 Legal Budget



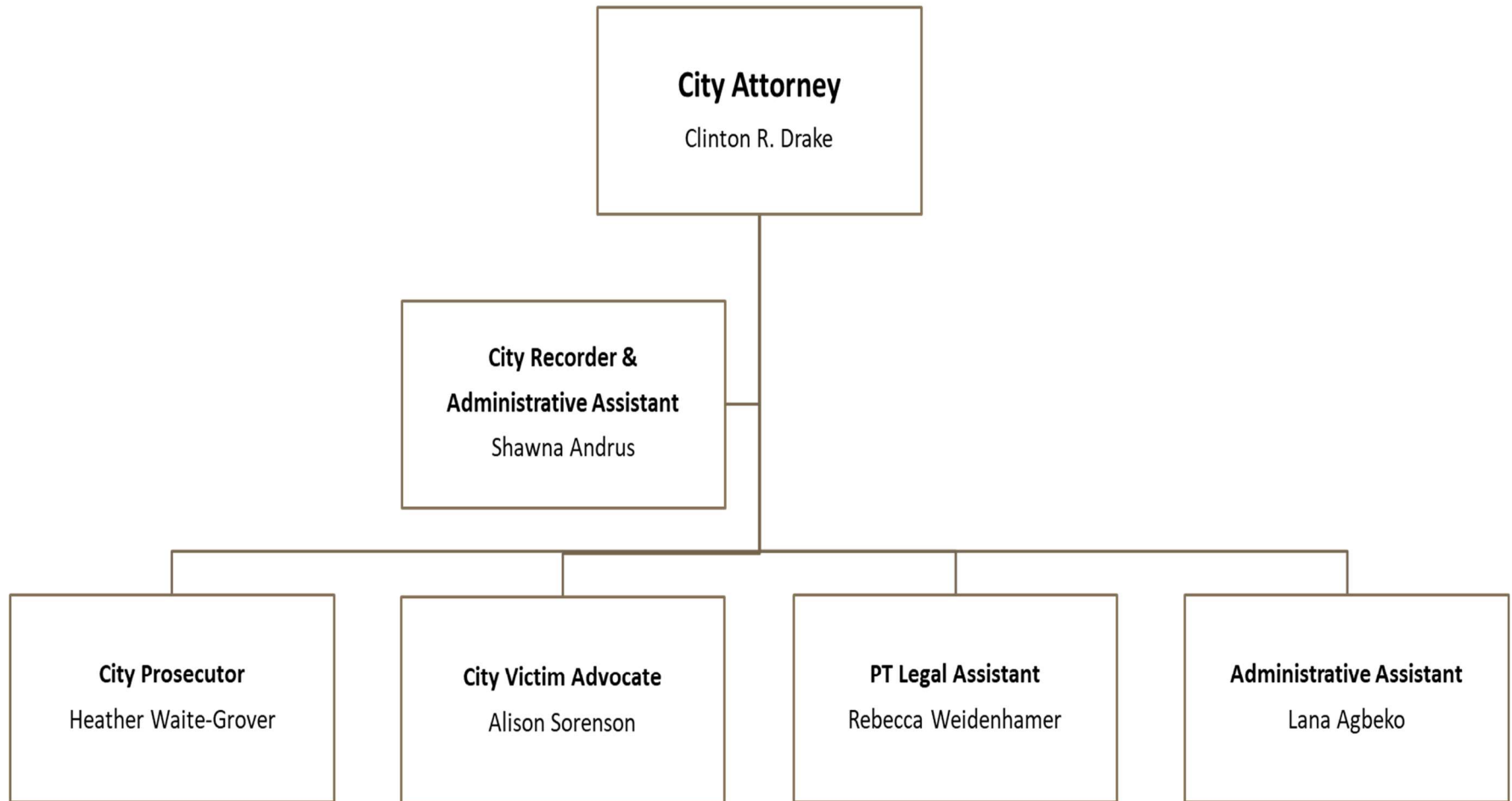
Budget History (Less Capital)



Legal Budget

1	LEGAL												1
2													2
3	Account Number	Account Description	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	6 Month Actual	6 Month Estimate	Fiscal Year 2023 Est.	Fiscal Year 2023 Budget	Amended Fiscal Year 2023 Budget	Fiscal Year 2024 Budget	Dollar Change	3
4													4
5	PERSONNEL SERVICES												5
6	104120 411000	Salaries - Perm Employees	214,164	218,399	221,167	113,697	119,392	233,089	240,280		270,947	30,667	6
7	104120 412000	Salaries-Temp & Part-Time	23,934	24,473	23,857	12,232	19,134	31,366	26,223		52,066	25,843	7
8	104120 413010	Fica Taxes	17,908	18,522	18,738	9,176	10,184	19,360	20,934		25,257	4,323	8
9	104120 413020	Employee Medical Ins	41,799	44,266	37,297	13,647	13,647	27,294	45,684		33,657	(12,027)	9
10	104120 413030	Employee Life Ins	1,228	1,275	1,300	592	600	1,192	1,490		1,666	176	10
11	104120 413040	State Retirement & 401 K	37,613	39,853	40,962	20,804	21,658	42,462	42,936		47,834	4,898	11
12	104120 425300	Vehicle Allowance	7,189	7,170	7,170	3,477	3,477	6,954	7,150		7,150	0	12
13	104120 491640	WorkersCompPremiumCharge-ISF	3,182	3,860	3,768	1,117	0	1,117	800		969	169	13
14	TOTAL PERSONNEL SERVICES		347,018	357,818	354,258	174,743	188,092	362,835	385,497	0	439,547	54,050	14
15													15
16	OPERATIONS & MAINTENANCE												16
17	104120 421000	Books Subscr & Mmbrshp	4,171	5,095	4,430	2,156	4,000	6,156	6,300		6,650	350	17
18	104120 423000	Travel & Training	2,814	3,598	6,820	2,691	3,300	5,991	6,000		6,500	500	18
19	104120 424000	Office Supplies	615	650	1,027	514	175	689	700		700	0	19
20	104120 425000	Equip Supplies & Maint	1,912	4,287	4,779	2,441	5,000	7,441	2,160		2,448	288	20
21	104120 426000	Bldg & Grnd Suppl & Maint	998	1,461	1,889	1,485	0	1,485	2,300		2,300	0	21
22	104120 428000	Telephone Expense	2,560	1,857	1,416	1,074	3,440	4,514	2,560		2,560	0	22
23	104120 431000	Profess & Tech Services	198	5,735	4,266	323	1,000	1,323	3,000		3,000	0	23
24	104120 431100	Legal And Auditing Fees	13,895	27,010	25,525	9,500	17,480	26,980	16,000		18,000	2,000	24
25	104120 451100	Insurance & Surety Bonds	2,770	3,332	4,296	4,473	0	4,473	4,511		5,143	632	25
26	104120 461000	Miscellaneous Expense	258	133	914	102	850	952	1,000		1,000	0	26
27	TOTAL OPER. & MAINT.		30,192	53,157	55,363	24,760	35,245	60,005	44,531	0	48,301	3,770	27
28													28
29	TOTAL LEGAL - GENERAL FUND		377,210	410,975	409,621	199,503	223,337	422,840	430,028	0	487,848	57,820	29
30													30
31	Enterprise Fund Reimbursement - Administrative Services												31
32	104120 496200	Admin Services ReimbAdjustment	(17,958)	(18,779)	(20,254)	(12,263)	(12,263)	(24,526)	(24,525)		(25,575)	(1,050)	32
33	Total Enterprise Fund Reimbursement - Admin. Services		(17,958)	(18,779)	(20,254)	(12,263)	(12,263)	(24,526)	(24,525)	0	(25,575)	(1,050)	33
34													34
35	TOTAL ADJUSTED LEGAL - GENERAL FUND		359,252	392,196	389,367	187,240	211,074	398,314	405,503	0	462,273	56,770	35
36													36
37	CAPITAL PROJECTS												37
38													38
39	TOTAL LEGAL - CAPITAL		0	0	0	0	0	0	0	0	0	0	39
40													40
41	BUDGET SUMMARY												41
42	104120	Legal - General Fund	359,252	392,196	389,367	187,240	211,074	398,314	405,503		462,273	56,770	42
43	454120	Legal - Capital Projects Fund	0	0	0	0	0	0	0		0	0	43
44	TOTAL LEGAL - GENERAL & CAPITAL		359,252	392,196	389,367	187,240	211,074	398,314	405,503	0	462,273	56,770	44

Legal Organizational Chart



Executive Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Oversight of the Fiber to the Home Project.
- Dispatch, paramedic, and animal control consolidation efforts with Davis County.
- Begin replacement of the
- Provide training for the City's Management Team.

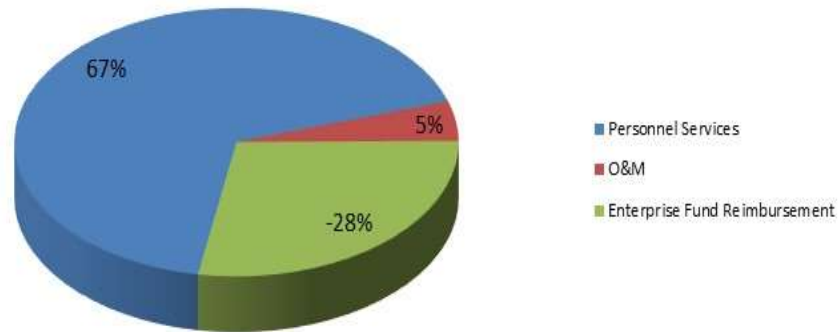
Operational Budget Highlights

Personnel Services

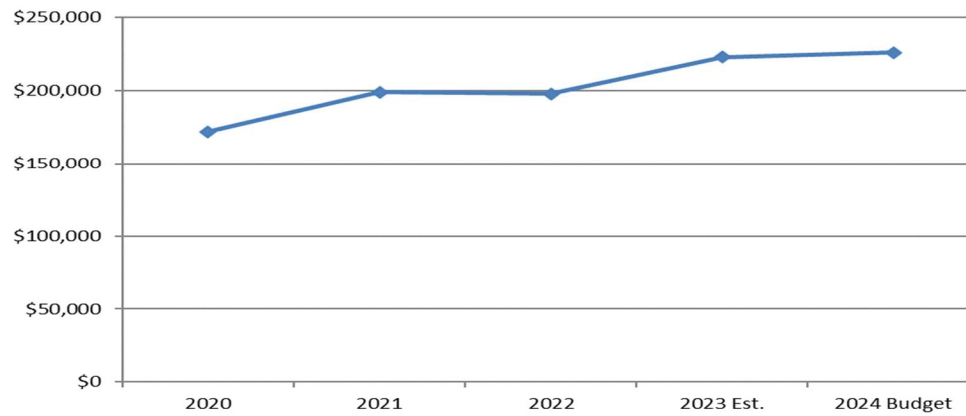
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000-491640	Personnel Services	\$17,190 increase for 5% COLA, and related contributions for retirement, insurance, etc.	Yes	Open, Accessible, and Interactive Government

Executive Budget Graphs

FY 2023-2024 Executive Budget



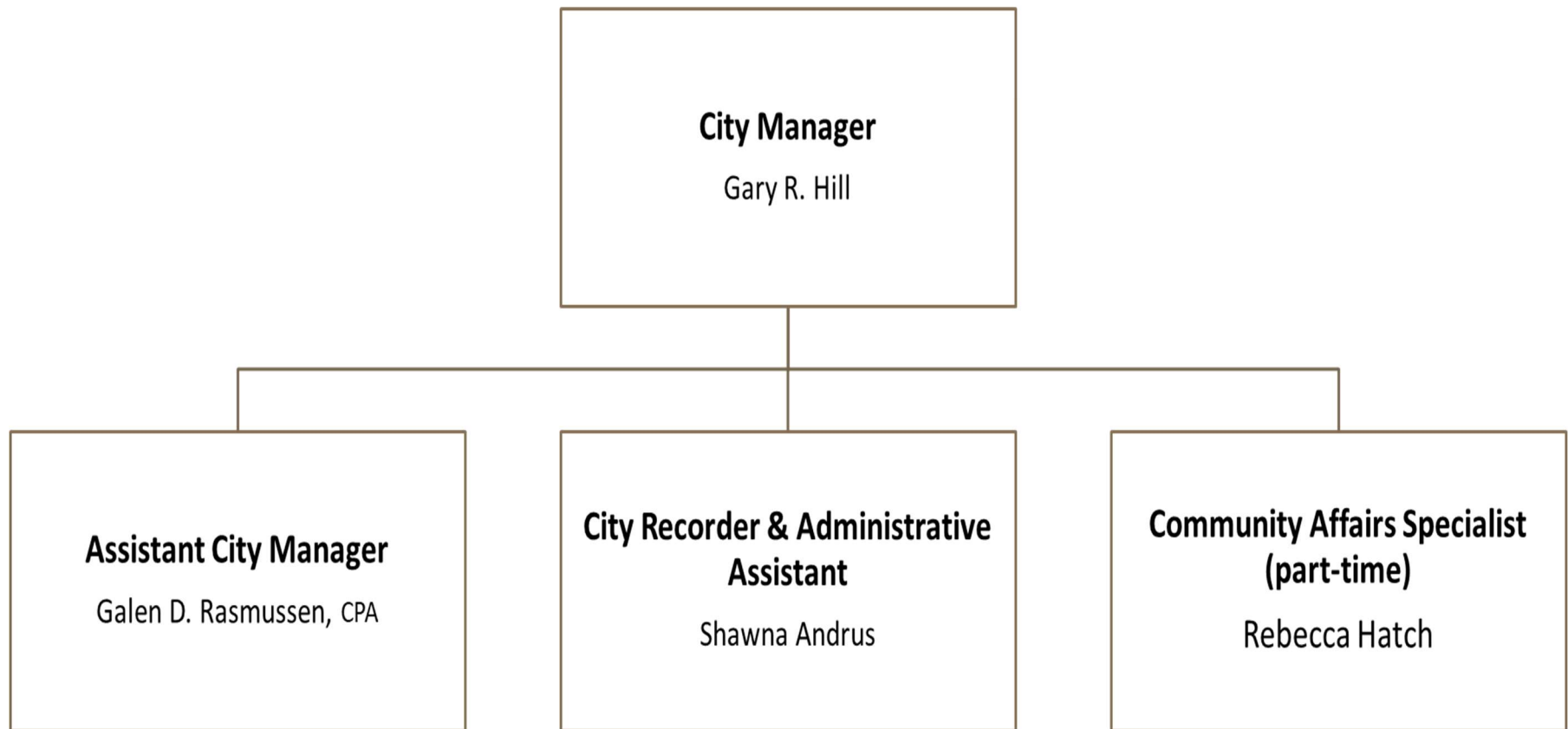
**Budget History
(Less Capital)**



Executive Budget

1	EXECUTIVE												1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
3	Account Number	Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	Fiscal Year	2024 Budget	Change	3
4													4
5	PERSONNEL SERVICES												5
6	104130 411000	Salaries - Perm Employees	217,676	227,117	223,930	120,833	110,488	231,321	231,321		243,893	12,572	6
7	104130 412000	Salaries-Temp & Part-Time	0	6,356	3,532	0	0	0	0		0	0	7
8	104130 413010	Fica Taxes	12,851	13,364	13,626	5,323	12,870	18,193	18,193		19,155	962	8
9	104130 413020	Employee Medical Ins	23,921	24,543	25,035	11,728	16,799	28,527	28,527		30,204	1,677	9
10	104130 413030	Employee Life Ins	1,161	1,170	1,203	546	807	1,353	1,353		1,424	71	10
11	104130 413040	State Retirement & 401 K	40,200	40,628	42,122	22,156	18,649	40,805	40,805		42,676	1,871	11
12	104130 425300	Vehicle Allowance	6,536	6,518	6,518	3,161	3,339	6,500	6,500		6,500	0	12
13	104130 491640	WorkersCompPremiumCharge-ISF	3,683	4,374	4,291	2,318	2,318	4,636	694		732	38	13
14	TOTAL PERSONNEL SERVICES		306,027	324,070	320,258	166,065	165,270	331,335	327,393	0	344,583	17,190	14
15													15
16	OPERATIONS & MAINTENANCE												16
17	104130 421000	Books Subscr & Mmbrshp	1,800	1,550	1,618	800	700	1,500	1,500		1,500	0	17
18	104130 423000	Travel & Training	6,824	4,057	10,277	5,115	3,885	9,000	9,000		9,000	0	18
19	104130 424000	Office Supplies	1,055	912	1,370	550	1,450	2,000	2,000		2,000	0	19
20	104130 425000	Equip Supplies & Maint	1,117	1,563	1,654	2,389	611	3,000	3,000		3,000	0	20
21	104130 426000	Bldg & Grnd Suppl & Maint	1,616	2,478	3,171	1,743	1,757	3,500	3,500		3,500	0	21
22	104130 427000	Utilities	0	1,574	1,754	0	0	0	0		0	0	22
23	104130 428000	Telephone Expense	0	0	127	0	1,000	1,000	1,000		1,000	0	23
24	104130 451100	Insurance & Surety Bonds	2,374	2,738	3,446	3,793	200	3,993	2,500	5,000	2,500	0	24
25	104130 461000	Miscellaneous Expense	1,068	10,481	11,342	621	1,379	2,000	2,000		2,000	0	25
26	TOTAL OPER. & MAINT.		15,854	25,354	34,758	15,011	10,982	25,993	24,500	5,000	24,500	0	26
27													27
28	TOTAL EXECUTIVE - GENERAL FUND		321,881	349,424	355,016	181,076	176,252	357,328	351,893	5,000	369,083	17,190	28
29													29
30	Enterprise Fund Reimbursement - Administrative Services												30
31	104130 496200	Admin Services ReimbAdjustment	(149,959)	(150,494)	(157,087)	(67,188)	(67,188)	(134,376)	(134,376)		(143,029)	(8,653)	31
32	Total Enterprise Fund Reimbursement - Admin. Services		(149,959)	(150,494)	(157,087)	(67,188)	(67,188)	(134,376)	(134,376)	0	(143,029)	(8,653)	32
33													33
34	TOTAL ADJUSTED EXECUTIVE - GENERAL FUND		171,922	198,930	197,929	113,888	109,064	222,952	217,517	5,000	226,054	8,537	34
35													35
36	CAPITAL PROJECTS												36
37	TOTAL EXECUTIVE - CAPITAL		0	0	0	0	0	0	0	0	0	0	37
38													38
39	BUDGET SUMMARY												39
40	104130	Executive - General Fund	171,922	198,930	197,929	113,888	109,064	222,952	217,517		226,054	8,537	40
41	454130	Executive - Capital Projects Fund	0	0	0	0	0	0	0		0	0	41
42	TOTAL EXECUTIVE - GENERAL & CAPITAL		171,922	198,930	197,929	113,888	109,064	222,952	217,517	0	226,054	8,537	42

Executive Organizational Chart



Human Resources Department

Department Description

The Human Resources (HR) and Payroll Department supports City departments with all HR, payroll, and benefits. This includes recruiting and hiring, wage and benefit surveys, labor law compliance, records management, company relationships, and workers' compensation. Payroll processes include bi-weekly payroll for approximately 185 full-time and 83 part-time employees including the processing of benefits such as medical, dental, vision, life insurance, retirement, and tax reporting. The department also supports the South Davis Recreation District with payroll and benefits functions as well as limited HR functions as needed for 15 full-time and 422 part-time employees. The HR Department is staffed by two full-time employees.

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Continue update of procedures manual to ensure adequate process documentation.
- Assist with clean-up of payroll documentation long term storage.
- Assess City recruiting procedures to determine best practices.
- Connect 2023 Training event in October for all employees.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
104134 - 411000	Salaries – Perm Employees	Budget change due to new employee merit increase & COLA	Yes	Professional, well-trained staff
104134 - 413020	Medical Ins	7% Medical Insurance increase	Yes	Professional, well-trained staff
104134 - 413040	State Retirement & 401k	Increase due to Salary changes	Yes	Professional, well-trained staff
104134 - 421000	Books, Subscriptions & Membership	Increase for new CMS Reporting requirement for HRA accounts.	Yes	Professional, well-trained staff

Operations and Maintenance

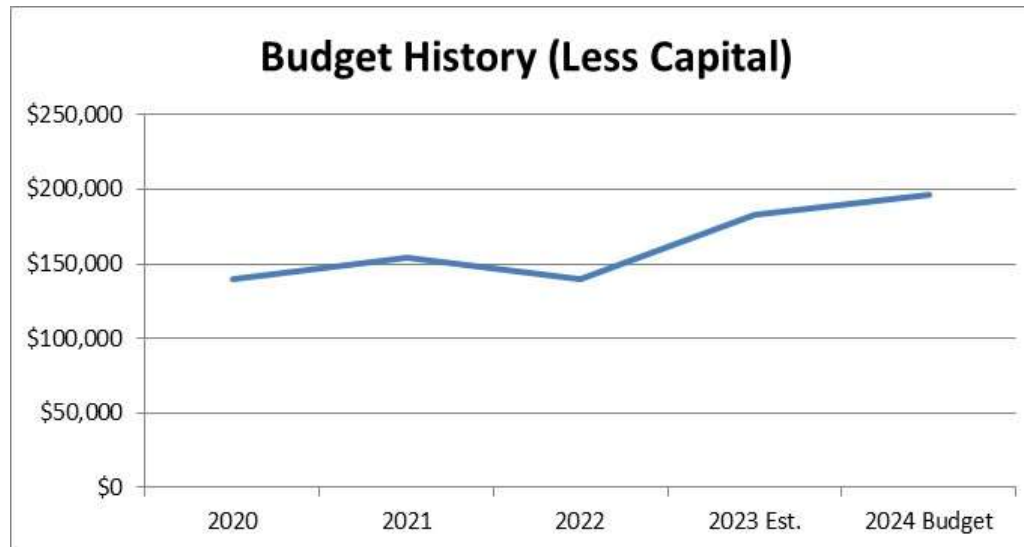
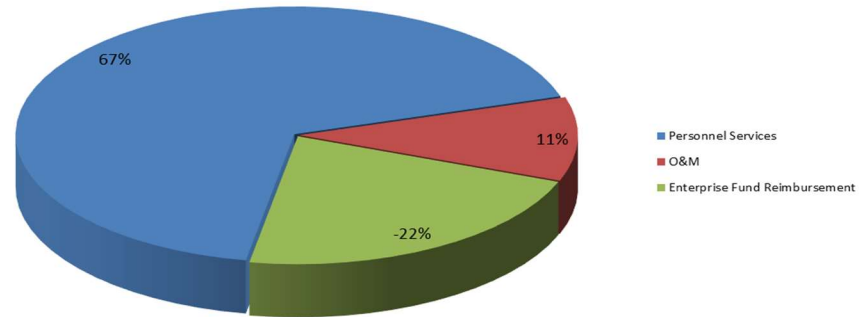
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
104134 - 429200	Computer	Increase due to Allocation from IT Department	Yes	Professional, well-trained staff
104134 - 451100	Insurance & Surety Bonds	5% increase over previous year	Yes	Professional, well-trained staff

Performance Measures

Tier I <i>Open, Accessible & Interactive Government</i>								
Priority Objective: Professional, well trained staff								
Department Strategy:		Accurately provide biweekly payroll processing for Bountiful City and the South Davis Recreation District						
			Performance Measures					
			FY2021 Actual		FY2022 Actual		FY2023 Target	FY2024 Budget
Performance Indicator:		# of payrolls that were issued without corrections - Bountiful City	18		25		25	25
		# of payrolls that were reissued due to incorrect data - Bountiful City	8		1		1	1
		# of payrolls that were issued without corrections - South Davis Recreation	23		18		22	20
		# of payrolls that were reissued due to incorrect data - South Davis Recreation	3		8		4	6
Tier I Financial Balance & Accountability								
Priority Objective: Pay-as-you-go								
Department Strategy:		Process payroll payables within a two-week period after each payroll has been completed.						
			Performance Measures					
			FY2021 Actual		FY2022 Actual		FY2023 Target	FY2024 Budget
Performance Indicator:		# of payables processed within the two-week period after payroll - Bountiful City	49		49		49	49
		# of payables processed within the two-week period after payroll - South Davis Recreation	19		19		19	19

Human Resources Budget Graphs

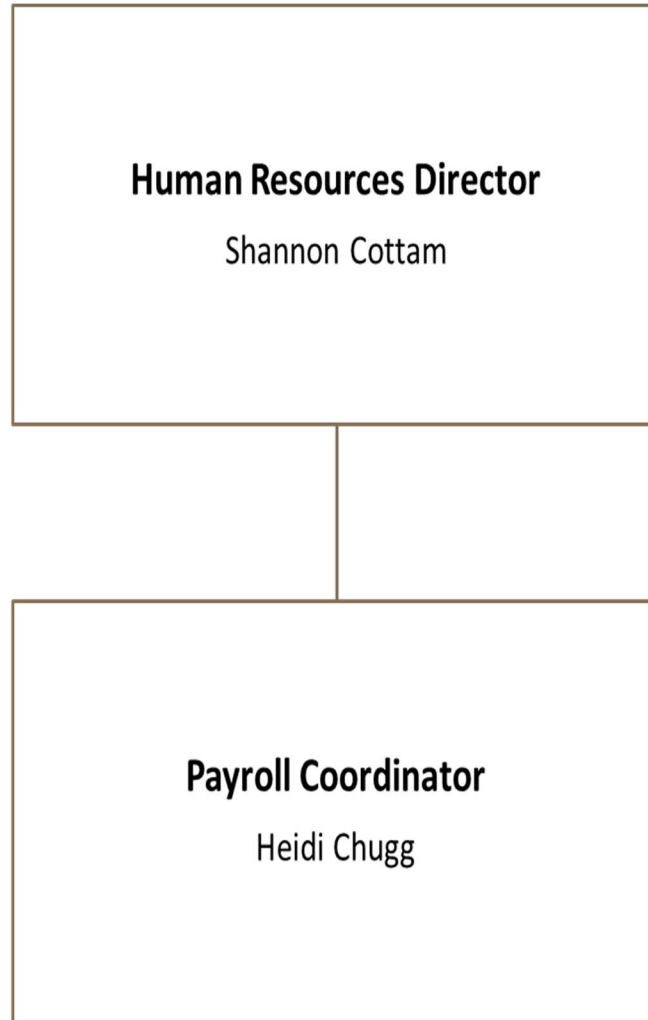
FY 2023-2024 Human Resources Budget



Human Resources Budget

1	HUMAN RESOURCES													1	
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Fiscal Year	Dollar	2	
3		Account Number	Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	2023 Budget	2024 Budget	Change	3	
4														4	
5		PERSONNEL SERVICES												5	
6		104134	411000	Salaries - Perm Employees	133,236	142,464	136,638	78,448	74,901	153,349	154,119		163,815	9,696	6
7		104134	413010	Fica Taxes	10,290	11,027	10,611	6,091	5,811	11,903	12,134		12,875	741	7
8		104134	413020	Employee Medical Ins	27,220	29,259	20,879	9,660	11,824	21,484	22,417		23,611	1,194	8
9		104134	413030	Employee Life Ins	743	791	768	375	478	854	927		982	55	9
10		104134	413040	State Retirement & 401 K	24,787	26,649	25,910	14,489	13,884	28,373	28,620		30,257	1,637	10
11		104134	425300	Vehicle Allowance	4,514	4,501	4,501	2,183	2,331	4,514	4,489		4,489	0	11
12		104134	491640	WorkersCompPremiumCharge-ISF	417	446	427	244	252	496	462		491	29	12
13		TOTAL PERSONNEL SERVICES			201,206	215,137	199,734	111,490	109,481	220,972	223,168	0	236,521	13,353	13
14		OPERATIONS & MAINTENANCE													14
15															15
16		104134	415000	Employee Education Reimb	0	0	0	0	0	2,500			2,500	0	16
17		104134	421000	Books Subscr & Mmbrshp	1,297	1,616	1,643	489	1,134	1,623	1,600		2,400	800	17
18		104134	423000	Travel & Training	3,884	1,975	4,078	2,252	1,848	4,100	4,100		4,100	0	18
19		104134	424000	Office Supplies	2,710	3,656	3,507	497	3,003	3,500	3,500		3,500	0	19
20		104134	425000	Equip Supplies & Maint	459	645	914	261	489	750	750		750	0	20
21		104134	426000	Bldg & Grnd Suppl & Maint	2,006	3,036	4,170	1,628	2,172	3,800	3,800		3,800	0	21
22		104134	428000	Telephone Expense	1,658	1,277	997	486	1,114	1,600	1,600		1,600	0	22
23		104134	429200	Computer Software	8,780	11,712	11,818	10,891	2,258	13,149	13,149		14,013	864	23
24		104134	429300	Computer	932	950	1,331	1,208	65	1,273	1,235		1,390	155	24
25		104134	451100	Insurance & Surety Bonds	1,638	1,959	2,420	2,658	0	2,658	2,545		3,041	496	25
26		104134	461000	Miscellaneous Expense	34	119	52	70	30	100	100		100	0	26
27		TOTAL OPER. & MAINT.			23,398	26,947	30,928	20,440	12,113	32,553	32,379	0	37,194	4,815	27
28															28
29		TOTAL HUMAN RESOURCES - GENERAL FUND			224,604	242,084	230,662	131,930	121,594	253,525	255,547	0	273,715	18,168	29
30															30
31		Enterprise Fund Reimbursement - Administrative Services													31
32		104134	496200	Admin Services ReimbAdjustment	(85,189)	(87,586)	(90,814)	(35,499)	(35,498)	(70,997)	(70,997)		(77,101)	(6,104)	32
33		Total Enterprise Fund Reimbursement - Admin. Services			(85,189)	(87,586)	(90,814)	(35,499)	(35,498)	(70,997)	(70,997)	0	(77,101)	(6,104)	33
34															34
35		TOTAL ADJUSTED HUMAN RESOURCES - GENERAL FUND			139,415	154,498	139,848	96,431	86,096	182,528	184,550	0	196,614	12,064	35
36															36
37		CAPITAL PROJECTS													37
38															38
39		TOTAL HUMAN RESOURCES - CAPITAL			0	0	0	0	0	0	0	0	0	0	39
40															40
41		BUDGET SUMMARY													41
42		104134		Human Resources - General Fund	139,415	154,498	139,848	96,431	86,096	182,528	184,550		196,614	12,064	42
43		454134		Human Resources - Capital Proj. Fund	0	0	0	0	0	0	0		0	0	43
44		TOTAL HUMAN RESOURCES - GENERAL & CAPITAL			139,415	154,498	139,848	96,431	86,096	182,528	184,550	0	196,614	12,064	44

Human Resources Organizational Chart



Information Technology Department

Department Description

The Information Technology Department is responsible for the installation, maintenance and protection of all computer and network equipment servicing Bountiful City operations. This includes the management of servers, data storage, network switches, firewall equipment, telephones, wireless communications, cameras, building security and cabling (copper and fiber). A redundant fiber-optic loop connects seven buildings in the downtown area. Outlying areas are connected via wireless point-to-point antennas. We collaborate with every department on the analysis and purchase of all new equipment or programs. Our goal is to provide all city employees with the latest technology which will enable them to make informed decisions. By using reliable state-of-the-art technology, departments will increase productivity and improve the quality of services provided to the citizens of Bountiful.

Major Roles & Critical Functions

- Ensure the security and integrity of all data and computer systems
- Deliver the highest-availability network and telecommunications equipment
- Provide support and training to city employees
- Research emerging technologies and evaluate their possible application within the City
- Maintain all servers, data storage, network equipment, computers, phones, cameras, etc.

Fiscal Year Priorities

- Continue to promote and support Bountiful's Fiber-To-The-Home project
- Enhance network security by continuing to implement our Comprehensive Network Security and Vulnerability Assessment
 - Focused employee training
 - Constant review of best practices and state-of-the-art security methods
- Refine Disaster Recovery and Business Continuity Plan
 - Cloud storage evaluation
- Work with Police Department on the implementation of a county-wide Spillman Computer Aided Dispatch (CAD) System
- Continue to expand the Wireless Point-to-Point network to support Water, Streets, etc.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries – Perm Emp	5% Cost of Living increase and market adjustments	Yes	Sustainable Bountiful
413020	Employee Medical Insurance	Increases from employee changes in medical insurance plans and overall plan premium increase	Yes	Sustainable Bountiful

Operations and Maintenance

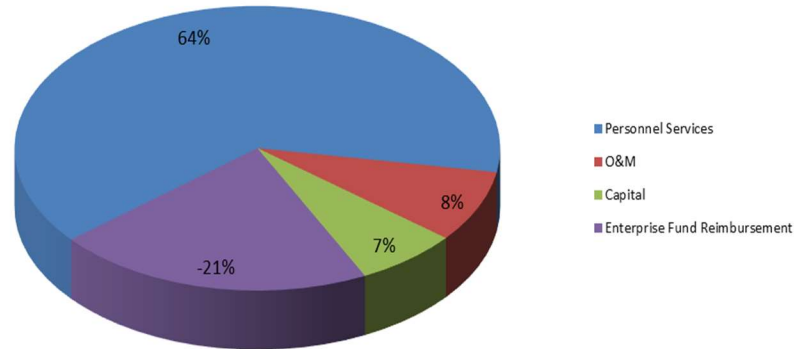
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
451100	Insurance & Surety Bonds	Premium rate increase	Yes	Cost allocation project

Performance Measures

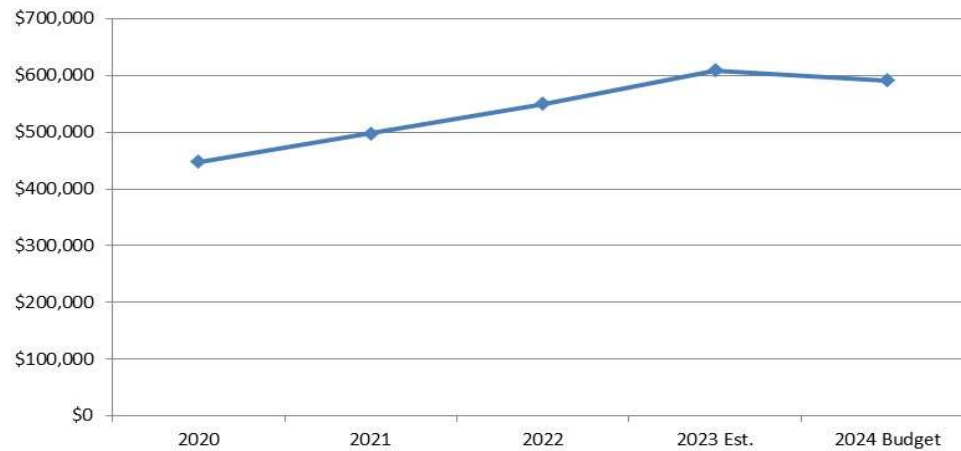
Tier 1 <i>Improve & Maintain Infrastructure</i>							
Priority Objective: Stay ahead of the maintenance curve							
Department Strategy:	Build and Maintain the City's data, computer and telecommunications network						
Performance Indicator:	Network Components Managed	Performance Measures					
		FY2021 Actual	FY2022 Actual	FY2023 Target	FY2024 Budget		
	Physical Servers	6	8	8	8		
	Virtual Servers	55	59	66	66		
	Firewalls	3	3	3	3		
	Network Switches	20	25	25	25		
	Inbound Fiber Circuits	3	3	3	3		
	Miles of fiber in the City's fiber ring	4	4	4	4		
	Full-time Employees supported	180	180	180	180		
	Desktop and laptop computers	250	260	260	260		
	Active Directory Accounts	240	250	250	250		
	Telephones	240	245	245	245		
	Security Cameras	60	70	80	80		
	Wireless Point-to-Point Locations	6	6	6	6		
	Wireless Access Points	12	14	20	24		
	Data Storage - Terabytes Stored	100TB	120TB	140TB	140TB		
The Information Technology Department builds and maintains the City's data, computer, and telecommunications network. We support everything from end-user desktops to firewalls and security cameras. As we have analyzed the "Performance Measures" we could consider, tracking "Requests for Service" could give an idea of the number of calls our staff responds to. But we have tried various "Helpdesk" software programs to track these requests, and have not found a suitable solution. We are looking at new software programs to manage our support requests.							
Some numbers for FY2023 have increased because we have reflected the support we provide for South Davis Recreation Center. We support 45 full-time (equivalent) Rec Center employees, 20 computers, 147 Active Directory Accounts and 43 cameras.							

Information Technology Budget Graphs

FY 2023-2024 Information Technology Budget



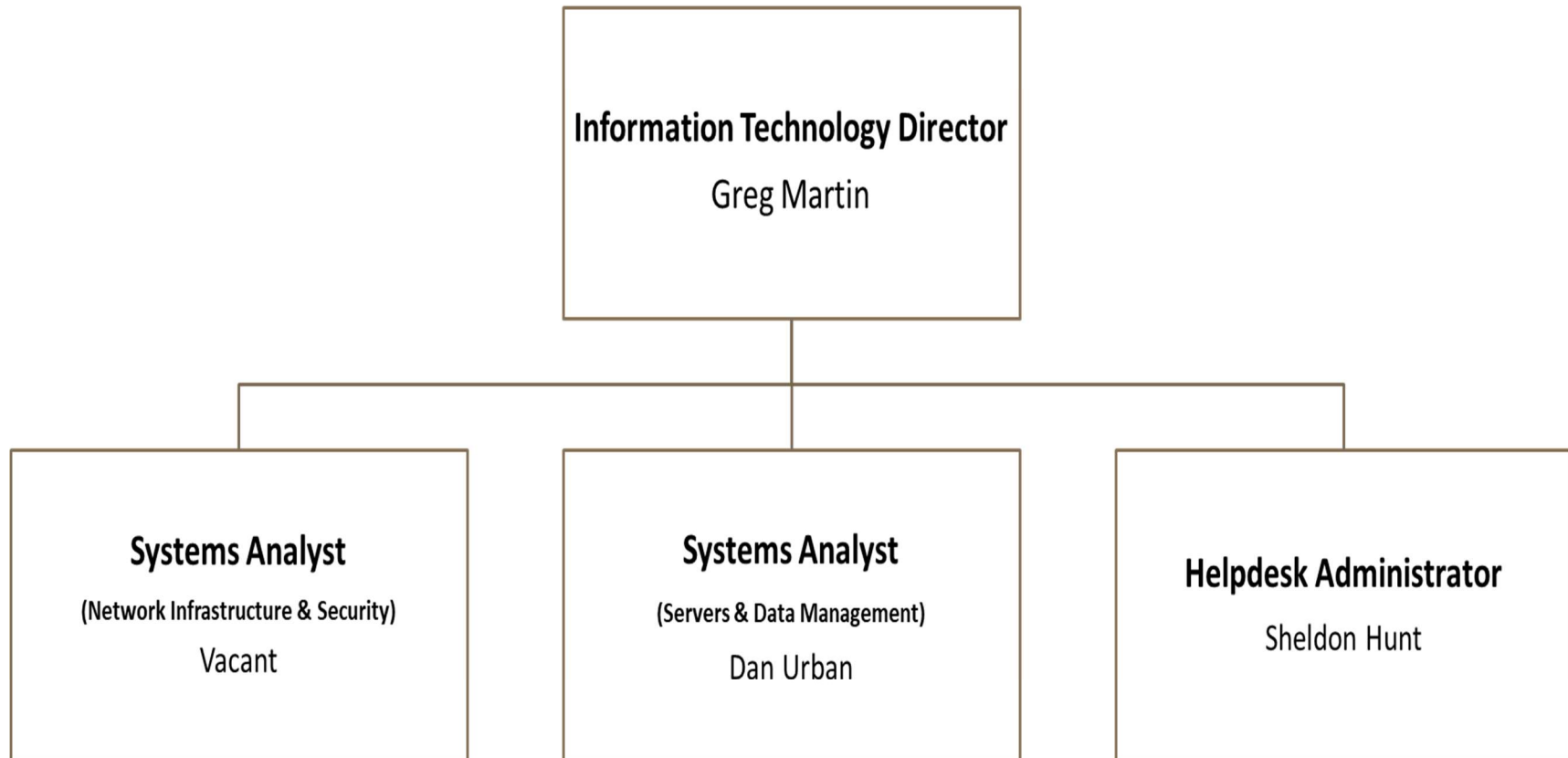
**Budget History
(Less Capital)**



Information Technology Budget

1	INFORMATION TECHNOLOGY												1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
3	Account Number	Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	Fiscal Year	2024 Budget	Change	3
4													4
5	PERSONNEL SERVICES												5
6	104136 411000	Salaries - Perm Employees	301,877	317,632	368,533	203,435	247,324	450,759	411,784	450,759	434,272	22,488	6
7	104136 412000	Salaries-Temp & Part-Time	15,990	170	0	0	0	0	0		0	0	7
8	104136 413010	Fica Taxes	23,667	23,619	27,596	15,265	15,194	30,459	31,845	31,845	33,565	1,720	8
9	104136 413020	Employee Medical Ins	58,639	58,027	68,619	30,563	33,854	64,417	92,268	64,417	97,812	5,544	9
10	104136 413030	Employee Life Ins	1,698	1,740	2,088	1,017	1,275	2,293	2,474	2,474	2,609	135	10
11	104136 413040	State Retirement & 401 K	56,364	58,945	69,819	37,575	37,656	75,230	76,468	76,468	80,210	3,742	11
12	104136 425300	Vehicle Allowance	4,514	4,501	4,501	2,183	2,294	4,477	4,489	4,489	4,489	0	12
13	104136 491640	WorkersCompPremiumCharge-ISF	974	977	1,132	623	627	1,250	1,235	1,250	1,303	68	13
14	TOTAL PERSONNEL SERVICES		463,722	465,611	542,288	290,662	338,223	628,885	620,563	631,702	654,259	33,696	14
15													15
16	OPERATIONS & MAINTENANCE												16
17	104136 421000	Books Subscr & Mmbrshp	524	280	0	0	350	350	350	350	350	0	17
18	104136 423000	Travel & Training	2,447	1,182	1,607	901	4,000	4,901	12,400	4,901	12,400	0	18
19	104136 424000	Office Supplies	1,014	1,177	1,999	512	200	712	750	712	750	0	19
20	104136 425000	Equip Supplies & Maint	29,546	52,430	56,287	16,173	15,300	31,473	15,000	31,473	15,000	0	20
21	104136 426000	Bldg & Grnd Suppl & Maint	3,862	6,072	11,831	4,825	4,825	9,650	9,000	9,650	9,000	0	21
22	104136 428000	Telephone Expense	6,541	6,158	8,394	2,391	4,000	6,391	9,000	6,391	9,000	0	22
23	104136 429200	Computer Software	27,935	21,098	15,747	9,670	21,660	31,330	15,000	31,330	15,000	0	23
24	104136 429300	Computer Hardware	3,390	1,786	6,211	3,117	8,000	11,117	12,000	11,117	12,000	0	24
25	104136 431000	Profess & Tech Services	11,394	22,500	2,415	2,451	2,500	4,951	5,000	4,951	5,000	0	25
26	104136 451100	Insurance & Surety Bonds	3,841	4,753	6,615	7,319	0	7,319	4,570	7,319	5,228	658	26
27	104136 461000	Miscellaneous Expense	0	49	3,083	0	0	0	0	0	0	0	27
28	TOTAL OPER. & MAINT.		90,493	117,486	114,189	47,361	60,835	108,196	83,070	108,196	83,728	658	28
29													29
30	TOTAL INFORMATION TECHNOLOGY - GENERAL FUND		554,215	583,097	656,477	338,023	399,058	737,081	703,633	739,898	737,987	34,354	30
31													31
32	Enterprise Fund Reimbursement - Administrative Services												32
33	104136 496200	Admin Services ReimbAdjustment	(125,949)	(135,104)	(141,065)	(105,956)	(105,956)	(211,912)	(211,912)		(217,197)	(5,285)	33
34	Total Enterprise Fund Reimbursement - Admin. Services		(125,949)	(135,104)	(141,065)	(105,956)	(105,956)	(211,912)	(211,912)	0	(217,197)	(5,285)	34
35													35
36	TOTAL ADJUSTED INFORMATION TECHNOLOGY - GENERAL FUND		428,266	447,993	515,412	232,067	293,102	525,169	491,721	739,898	520,790	29,069	36
37													37
38	INFORMATION TECHNOLOGY - CAPITAL PROJECTS												38
39	454136 474500	Machinery & Equipment	19,667	49,534	34,390	0	84,191	84,191	0		70,000	70,000	39
40	TOTAL INFORMATION TECHNOLOGY - CAPITAL		19,667	49,534	34,390	0	84,191	84,191	0	0	70,000	70,000	40
41													41
42	BUDGET SUMMARY												42
43	104136	Information Systems - Gen. Fund	428,266	447,993	515,412	232,067	293,102	525,169	491,721		520,790	29,069	43
44	454136	Information Systems - Capital Proj.	19,667	49,534	34,390	0	84,191	84,191	0		70,000	70,000	44
45	TOTAL INFORMATION TECHNOLOGY- GENERAL & CAPITAL		447,933	497,527	549,802	232,067	377,293	609,360	491,721	0	590,790	99,069	45

Information Technology Organizational Chart



Finance Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Work alongside the Executive and Legal departments to issue, track, and ensure legal compliance for fiber revenue bonds. The bond proceeds will be used for the construction costs of a City-owned fiber-optic network
- Work alongside many departments of the City to establish policies, procedures, and accounting for a new fiber-optic utility owned by the City
- Work alongside Information Technology staff to finalize the upgrade to the City's financial operating software (Munis). This also includes switching over to a new payment processor and adjusting City practices regarding payment card fees
- Establish good policies and practices for the first full fiscal year of the City investing all of its investment portfolio
- Training of new City Treasurer and repurposing of the position to also be a Senior Accountant (retirement of employee)

Finance Department Fiscal Year 2024 Budget Note:

During fiscal year 2023, City management identified process efficiencies and cost savings that could be achieved by bringing in-house the entire investment portfolio and adjusting employee responsibilities. These changes were implemented in February 2023. These changes led to a logical decision to collapse the Treasury Department into the Finance Department for fiscal year 2024 forward. Most of the increases in the Finance Department budget for fiscal year 2024 are simply due to adding the employees and operating costs into the Finance accounts that used to be budgeted under the Treasury Department. Only variations that do not have to do with consolidating the two budgets will be addressed in what follows:

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy & Priority
411000	Salaries-Perm Employees	This account includes an increase to cover 5% cost-of-living adjustment and market adjustments	Yes	Open, Accessible, & Interactive Government
413020	Employee Medical Insurance	Increase for an estimated 7% increase in health insurance premiums.	Yes	Open, Accessible, & Interactive Government

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy & Priority
431000	Profess & Tech Services	This budget line is for an OPEB annual actuarial report. FY2024 is the first fiscal year's report where there is no medical insurance benefit as the final eligible employee turned 65. The \$1,375 decrease is the estimated reduction due to less complex of a plan. Finance's portion of the cost is estimated at \$1,125.	No	Transparency
431040	Bank & Investment Account Fees	With the City's Treasurer now investing all the City's portfolio there will no longer be any Zions Wealth Advisor monthly fees that partially hit this account. This is why the budget has an estimated decrease of \$1,100 for the General Fund's portion of investment advisor fees. What remains in the budget is for bank analysis fees.	Yes	Open, Accessible, & Interactive Government
431050	Credit Card Merchant Fees	On February 28, 2023, the City Council elected to pass on credit & debit card transaction fees to the customer. The \$7,500 reduction is estimating that all those fees will be passed on.	No	Mindful stewardship over public funds and City resources

431100	Legal And Auditing Fees	The City's financial audit fees are expected to increase in FY2024. The \$3,344 increase is the General Fund's portion of the estimated 5% increase.	Yes	Financial Balance & Accountability
451100	Insurance & Surety Bonds	The \$8,922 increase is an estimated 14% insurance premium increase for the City's liability insurance coverage	Yes	Sustainable Bountiful
496200	Admin Service Reimb. Adjustment	This account is for the interfund reimbursements of administrative services charged to Enterprise fund departments of the City. This account has been set up to offset Finance Department personnel and operating costs associated with time spent on those operations and reporting. The increase from FY2023 to 2024 results from the increased personnel and operating costs of the Finance Department.	Yes	Financial Balance & Accountability

Performance Measures

Tier 1 City Priority: <i>Financial Balance & Accountability</i>						
Priority Objective: <i>Pay-as-you-go</i>						
Department Strategy:	Work to bring all funds in compliance with the City's minimum unreserved fund balance/net position target balances as stated in the City's <i>Fund Balance & Reserves Policy</i>					
Performance Indicator:	Did the fund achieve the minimum balance?	Performance Measures				
		FY2021 Actual	FY2022 Actual	FY2023 Target	FY2024 Budget	
	General Fund	Yes	Yes	Yes		
	Capital Projects Fund	Yes	Yes	Yes		
	Water Fund	Yes	Yes	Yes		
	Power Fund	Yes	Yes	Yes		
	Sanitation Fund (Refuse, Recycle, & Landfill)	Yes	Yes	Yes		
	Storm Water Fund	Yes	Yes	Yes		
	Golf Fund	Yes	Yes	Yes		
	Recycle Fund (In FY23 this fund was consolidated into the Sanitation Fund)	No	No	N/A		N/A
	Cemetery Fund	Yes	Yes	Yes		
Tier 1 City Priority: <i>Financial Balance & Accountability</i>						
Priority Objective: <i>Transparency</i>						
Department Strategy:	Accurately account for City operations and provide required financial reports to residents and regulatory agencies					
Performance Indicator:	Did the FY ACFR receive an unmodified opinion by the independent audit?	Performance Measures				
		FY2021 Actual	FY2022 Actual	FY2023 Target	FY2024 Budget	
		Yes	Yes	On Track		Goal
	Did the FY ACFR receive the certificate of achievement from the GFOA?	Yes - 41st consecutive year	In process of review	On Track		Goal
	Timely submission of ACFR and transparency reports to the State Auditor's Office?	Yes	Yes	On Track		Goal

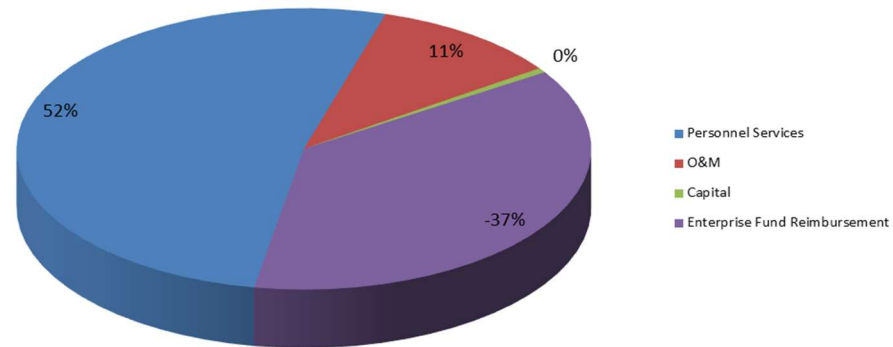
Tier 1 City Priority: <i>Financial Balance & Accountability</i>						
Priority Objective: <i>Transparency</i>						
Department Strategy:	Facilitate informed decision making and accountability to both elected officials and city management through monthly financial and budget-to-actual reporting					
		Performance Measures				
		FY2021 Actual	FY2022 Actual	FY2023 Target	FY2024 Budget	
Performance Indicator:	Number of months the financial reports were distributed timely?			On Track		
		12	12	for 12	12	

Tier 1: <i>Financial Balance and Accountability</i>						
Priority Objective: Mindful stewardship over public funds and City resources						
Department Strategy:	Reduce the number of monthly paper utility bills by enrolling in email billing. "Go Green" campaign.					
		Performance Measures				
Performance Indicator:	Accurate and timely customer billing.	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Target	FY2024 Budget
	Number of paper bills generated	14,416	14,013	13,693	13,500	13,300

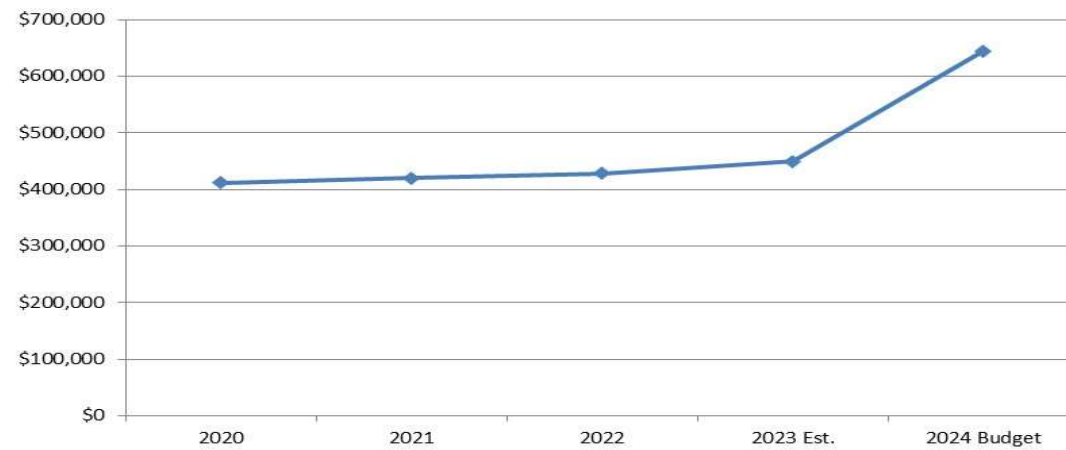
Tier 1: <i>Financial Balance and Accountability</i>						
Priority Objective: <i>Balanced revenue sources</i>						
Department Strategy:	Bountiful City's portfolio safety and yield ("Actual") to equal or exceed Utah Public Treasurer's Investment Fund. Yield to be measured as an average over the fiscal year.					
		Performance Measures				
		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Target	FY2024 Budget
Performance Indicator:	City's investment portfolio ave. yield	2.31%	1.13%	1.24%	3.50%	3.75%
	Utah Public Treasurer's average yield	2.05%	0.48%	0.49%	N/A	N/A
	Was there any loss of principal?	No	No	No	None	None

Finance Budget Graphs

FY 2023-2024 Finance Budget



**Budget History
(Less Capital)**



Finance Budget

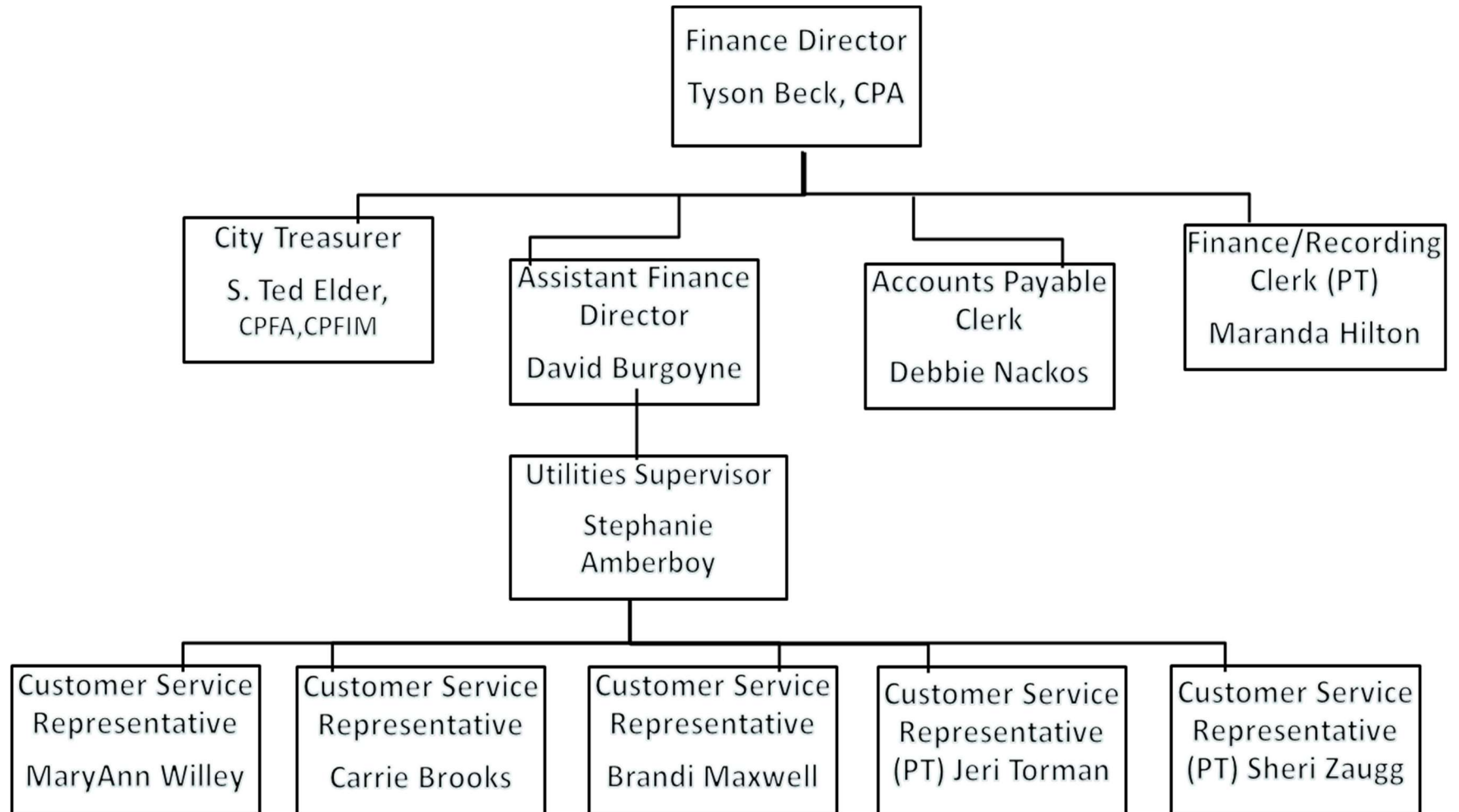
1	FINANCE													1
2														2
3														3
4														4
5	PERSONNEL SERVICES													5
6	104140	411000	Salaries - Perm Employees	409,258	426,114	441,389	238,626	232,562	471,188	472,192		821,286	349,094	6
7	104140	412000	Salaries-Temp & Part-Time	16,604	15,290	17,440	8,671	10,071	18,743	27,190		66,552	39,362	7
8	104140	413010	Fica Taxes	31,314	32,088	33,497	17,727	18,263	35,990	38,890		68,950	30,060	8
9	104140	413020	Employee Medical Ins	80,127	84,558	82,002	37,116	38,895	76,011	87,401		148,722	61,321	9
10	104140	413030	Employee Life Ins	2,274	2,331	2,418	1,144	1,467	2,611	2,790		4,938	2,148	10
11	104140	413040	State Retirement & 401 K	73,428	78,363	83,681	44,074	38,384	82,458	87,686		151,696	64,010	11
12	104140	425300	Vehicle Allowance	9,027	9,002	9,002	4,366	4,637	9,002	8,978		13,467	4,489	12
13	104140	491640	WorkersCompPremiumCharge-ISF	1,311	1,358	1,411	759	744	1,503	1,498		2,664	1,166	13
14	TOTAL PERSONNEL SERVICES			623,342	649,103	670,839	352,484	345,024	697,507	726,625	0	1,278,274	551,649	14
15														15
16	OPERATIONS & MAINTENANCE													16
17	104140	421000	Books Subscr & Mmbrshp	1,344	1,221	1,173	481	800	1,281	1,285		2,035	750	17
18	104140	423000	Travel & Training	3,985	4,060	5,225	2,478	5,628	8,105	9,000		12,000	3,000	18
19	104140	424000	Office Supplies	4,317	4,785	3,184	913	1,781	2,694	3,000		7,000	4,000	19
20	104140	425000	Equip Supplies & Maint	715	1,868	1,325	658	780	1,438	1,600		3,600	2,000	20
21	104140	426000	Bldg & Grnd Suppl & Maint	3,915	6,011	11,301	4,033	4,200	8,233	8,000		20,000	12,000	21
22	104140	428000	Telephone Expense	2,595	2,356	2,609	989	1,134	2,123	2,600		5,100	2,500	22
23	104140	429050	Utility Billing Supplies	0	0	0	0	0	0	0		110,000	110,000	23
24	104140	429200	Computer Software	23,805	17,208	17,143	16,544	1,703	18,247	18,266		51,806	33,540	24
25	104140	429300	Computer Hardware	1,735	1,742	1,813	1,734	2,697	4,431	1,755		4,859	3,104	25
26	104140	431000	Profess & Tech Services	1,037	2,638	562	562	1,125	1,687	2,500		1,125	(1,375)	26
27	104140	431040	Bank & Investment Account Fees	2,132	3,755	5,521	2,912	2,700	5,612	4,600		3,500	(1,100)	27
28	104140	431050	Credit Card Merchant Fees	5,845	6,504	6,906	4,049	4,200	8,249	7,500		0	(7,500)	28
29	104140	431100	Legal And Auditing Fees	11,278	12,076	11,146	12,614	0	12,614	12,487		15,831	3,344	29
30	104140	451100	Insurance & Surety Bonds	5,188	5,985	7,581	8,409	0	8,409	7,960		16,882	8,922	30
31	104140	452300	Uncollectible Accounts	0	0	0	0	0	0	0		8,000	8,000	31
32	104140	461000	Miscellaneous Expense	1,066	713	905	685	260	945	1,200		2,200	1,000	32
33	104140	463000	Cash Over Or Short	0	0	0	0	0	0	0		0	0	33
34	TOTAL OPER. & MAINT.			68,956	70,921	76,395	57,060	27,008	84,068	81,753	0	263,938	182,185	34
35														35
36	TOTAL FINANCE - GENERAL FUND			692,298	720,024	747,234	409,544	372,032	781,575	808,378	0	1,542,212	733,834	36
37														37
38	Enterprise Fund Reimbursement - Administrative Services													38
39	104140	496200	Admin Services ReimbAdjustment	(296,867)	(322,392)	(336,026)	(175,728)	(175,728)	(351,456)	(351,456)		(911,210)	(559,754)	39
40	TOTAL Enterprise Fund Reimbursement - Admin. Services			(296,867)	(322,392)	(336,026)	(175,728)	(175,728)	(351,456)	(351,456)	0	(911,210)	(559,754)	40
41														41
42	TOTAL ADJUSTED FINANCE - GENERAL FUND			395,431	397,632	411,208	233,816	196,304	430,119	456,922	0	631,002	174,080	42
43														43
44	FINANCE - CAPITAL PROJECTS													44
45	454140	431040	Bank & Investment Account Fees	16,282	17,914	16,841	12,689	6,600	19,289	19,000		13,200	(5,800)	45
46	454140	474500	Machinery & Equipment	0	4,219	0	0	0	0	0		0	0	46
47	TOTAL FINANCE - CAPITAL			16,282	22,133	16,841	12,689	6,600	19,289	19,000	0	13,200	0	47
48														48
49	BUDGET SUMMARY													49
50	104140		Finance - General Fund	395,431	397,632	411,208	233,816	196,304	430,119	456,922		631,002	174,080	50
51	454140		Finance - Capital Projects	16,282	22,133	16,841	12,689	6,600	19,289	19,000		13,200	(5,800)	51
52	TOTAL FINANCE GENERAL & CAPITAL			411,713	419,765	428,049	246,505	202,904	449,408	475,922	0	644,202	168,280	52

Finance Budget (continued)

Treasury Budget combined with Finance Budget from FY2024 forward.

Account Number	Account Description	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	6 Month Actual	6 Month Estimate	Fiscal Year 2023 Est.	Fiscal Year 2023 Budget	Amended Fiscal Year 2023 Budget	Fiscal Year 2024 Budget	Dollar Change
PERSONNEL SERVICES											
104143 411000	Salaries - Perm Employees	264,511	278,524	288,849	147,710	155,393	303,103	312,855		0	(312,855)
104143 412000	Salaries-Temp & Part-Time	30,776	33,098	30,542	16,368	18,168	34,536	35,924		0	(35,924)
104143 413010	Fica Taxes	22,938	24,256	24,838	12,771	13,782	26,553	27,025		0	(27,025)
104143 413020	Employee Medical Ins	20,535	21,346	36,961	16,201	18,123	34,323	34,691		0	(34,691)
104143 413030	Employee Life Ins	1,792	1,846	1,779	804	1,039	1,844	2,475		0	(2,475)
104143 413040	State Retirement & 401 K	46,403	52,316	54,774	27,282	29,170	56,452	58,097		0	(58,097)
104143 425300	Vehicle Allowance	4,514	4,501	4,501	2,183	2,318	4,501	4,489		0	(4,489)
104143 491640	WorkersCompPremiumCharge-ISF	907	958	983	593	693	1,286	1,046		0	(1,046)
TOTAL PERSONNEL SERVICES		392,375	416,845	443,229	223,912	238,686	462,598	476,602	0	0	(476,602)
OPERATIONS & MAINTENANCE											
104143 421000	Books Subscr & Mmbrshp	557	689	515	644	150	794	750		0	(750)
104143 423000	Travel & Training	2,519	89	8,101	1,707	1,500	3,207	6,500		0	(6,500)
104143 424000	Office Supplies	3,601	5,202	4,486	1,805	1,860	3,665	4,000		0	(4,000)
104143 425000	Equip Supplies & Maint	1,073	2,337	2,202	799	2,040	2,839	1,000		0	(1,000)
104143 426000	Bldg & Grnd Suppl & Maint	5,744	8,699	11,243	5,936	6,600	12,536	12,000		0	(12,000)
104143 428000	Telephone Expense	4,142	4,612	2,500	1,197	1,303	2,500	3,000		0	(3,000)
104143 429050	Util Billing Supplies	104,774	102,170	104,581	64,217	40,783	105,000	110,000		0	(110,000)
104143 429200	Computer Software	29,451	25,331	25,322	22,865	0	22,865	31,741		0	(31,741)
104143 429300	Computer Hardware	2,973	13,584	5,984	4,377	0	4,377	2,826		0	(2,826)
104143 451100	Insurance & Surety Bonds	4,283	5,016	6,394	6,884	0	6,884	6,400		0	(6,400)
104143 452300	Uncollectible Accounts	7,224	8,808	6,357	3,652	4,500	8,152	6,000		0	(6,000)
104143 461000	Miscellaneous Expense	801	220	2,585	251	750	1,001	1,000		0	(1,000)
104143 463000	Cash Over Or Short	10	16	(23)	(116)	10	(106)	0		0	0
TOTAL OPER. AND MAINT.		167,152	176,775	180,247	114,219	59,496	173,714	185,217	0	0	(185,217)
TOTAL TREASURY - GEN. FUND		559,527	593,620	623,476	338,131	298,182	636,312	661,819	0	0	(661,819)
Enterprise Fund Reimbursement - Administrative Services											
104143 496200	Admin Services ReimbAdjustment	(500,688)	(506,334)	(505,242)	(262,328)	(262,328)	(524,656)	(524,656)		0	524,656
Total Enterprise Fund Reimbursement - Admin. Services		(500,688)	(506,334)	(505,242)	(262,328)	(262,328)	(524,656)	(524,656)	0	0	524,656
TOTAL ADJUSTED TREASURY - GENERAL FUND		58,839	87,286	118,234	75,803	35,854	111,656	137,163	0	0	(137,163)
TREASURY - CAPITAL PROJECTS											
TOTAL TREASURY - CAP. PROJ.		0	0	0	0	0	0	0	0	0	0
BUDGET SUMMARY											
104143	Treasury - General Fund	58,839	87,286	118,234	75,803	35,854	111,656	137,163		0	(137,163)
454143	Treasury - Capital Projects Fund	0	0	0	0	0	0	0		0	0
TOTAL TREASURY GENERAL & CAPITAL		58,839	87,286	118,234	75,803	35,854	111,656	137,163	0	0	(137,163)

Finance Organizational Chart



Government Buildings Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Maintain and track all repairs of HVAC, Plumbing, and Electrical systems at City Hall
- Training on City and Public Safety buildings equipment and systems (Building Maintenance Best Practices, Johnson Controls, META Systems)
- Work in co-operation with Parks Department to remodel Eggett Park, Summerwood, and Session Trailhead bathrooms.
- Work in co-operation with Parks Department to remodel/upgrade greenhouses

Operational Budget Highlights

Personnel Services

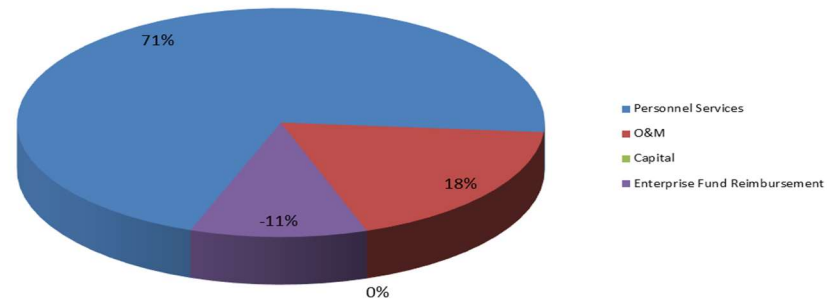
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries – Perm Employees	Increase by \$6,861 to cover scheduled merit increases and cost-of-living adjustment	Yes	Sustainable Bountiful
413020	Employee Medical Insurance	This account includes an increase of \$969 for changes in health insurance plans and overall premium increase	Yes	Sustainable Bountiful
413040	State Retirement and 401 K	This account includes an increase of \$1,197 for changes in City contributions to employee retirement funds	Yes	Sustainable Bountiful

Performance Measures

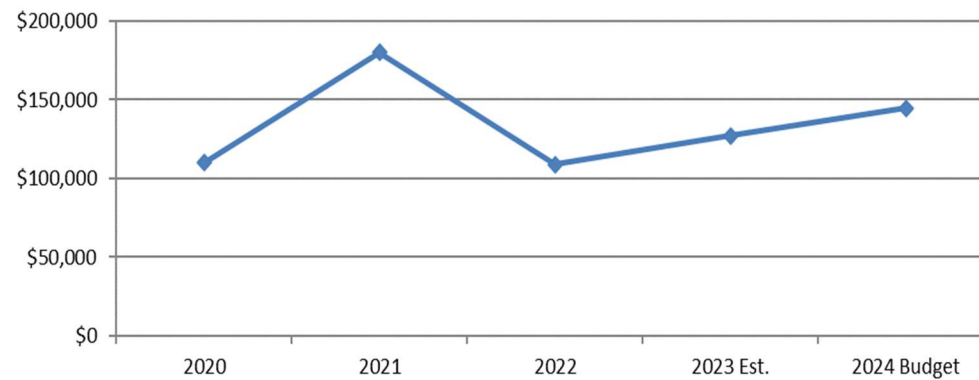
Tier 1: Improve and Maintain Infrastructure									
Priority Objective:		Stay ahead of the maintenance curve							
Department Strategy:	Inspect all City owned Buildings (11), monthly.								
			Performance Measures						
			FY2021 Actual	FY2022 Actual	FY2023 Target	FY2024 Budget			
Performance Indicator:	Inspect all electrical, HVAC, plumbing, doors windows, AED, fire systems, etc. for any needed repairs (11 Bldgs. x 12 mo. = 132)		132	132	132	132			

Government Buildings Budget Graphs

FY 2023-2024 Government Buildings Budget



**Budget History
(Less Capital)**



Government Buildings Budget

1	GOVERNMENT BUILDINGS										Amended			1
2										Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number		Account Description	2020	2021	2022	6 Month Actual	6 Month Estimate	Fiscal Year 2023 Est.	Fiscal Year 2023 Budget	Fiscal Year 2023 Budget	Fiscal Year 2024 Budget	Change	3
4														4
5	PERSONNEL SERVICES													5
6	104160	411000	Salaries - Perm Employees	66,424	69,444	71,205	32,936	37,137	70,073	70,073		76,934	6,861	6
7	104160	412000	Salaries-Temp & Part-Time	4,405	10,064	0	0	0	0	10,500		10,500	0	7
8	104160	413010	Fica Taxes	5,122	5,820	5,216	2,428	3,736	6,164	6,164		6,689	525	8
9	104160	413020	Employee Medical Ins	16,830	18,050	17,716	8,041	10,159	18,200	18,200		19,169	969	9
10	104160	413030	Employee Life Ins	370	372	382	174	245	419	419		459	40	10
11	104160	413040	State Retirement & 401 K	12,409	13,174	13,501	6,083	6,930	13,013	13,013		14,210	1,197	11
12	104160	491640	WorkersCompPremiumCharge-ISF	1,429	1,603	1,445	671	1,746	2,417	2,417		2,623	206	12
13	TOTAL PERSONNEL SERVICES			106,989	118,527	109,465	50,332	59,953	110,285	120,786	0	130,583	9,797	13
14														14
15	OPERATIONS & MAINTENANCE													15
16	104160	423000	Travel & Training	0	0	0	0	1,200	1,200	2,000		2,000	0	16
17	104160	424000	Office Supplies	89	70	288	40	150	190	200		200	0	17
18	104160	425000	Equip Supplies & Maint	5,173	15,407	5,250	2,026	4,000	6,026	6,500		6,500	0	18
19	104160	426000	Bldg & Grnd Suppl & Maint	15,810	16,326	14,369	7,057	12,000	19,057	22,500		22,500	0	19
20	104160	428000	Telephone Expense	0	0	0	0	0	0	100		100	0	20
21	104160	431400	Landfill Fees	0	0	0	0	50	50	60		60	0	21
22	104160	448000	Operating Supplies	2,355	2,101	2,436	497	1,500	1,997	2,000		2,500	500	22
23	104160	461000	Miscellaneous Expense	30	0	0	0	0	0	60		50	(10)	23
24	TOTAL OPER. & MAINT.			23,457	33,904	22,343	9,621	18,900	28,521	33,420	0	33,910	490	24
25														25
26	GOVT BLDGS - GEN. FUND			130,446	152,431	131,808	59,953	78,853	138,806	154,206	0	164,493	10,287	26
27														27
28	Enterprise Fund Reimbursement - Administrative Services													28
29	104160	496200	Admin Services ReimbAdjustment	(20,572)	(21,953)	(22,883)	(10,101)	(10,101)	(20,202)	(20,202)		(19,973)	229	29
30	Total Enterprise Fund Reimbursement - Admin. Services			(20,572)	(21,953)	(22,883)	(10,101)	(10,101)	(20,202)	(20,202)	0	(19,973)	229	30
31														31
32	TOTAL ADJUSTED GOV'T BLDGS - GENERAL FUND			109,874	130,478	108,925	49,852	68,752	118,604	134,004	0	144,520	10,516	32
33														33
34	GENERAL GOV'T BLDGS - CAPITAL PROJECTS													34
35	454160	474500	Machinery & Equipment	0	49,636	0	8,700	0	8,700	10,500		0	(10,500)	35
36	TOTAL GOVT BLDGS - CAP.			0	49,636	0	8,700	0	8,700	10,500	0	0	(10,500)	36
37														37
38	BUDGET SUMMARY													38
39	104160	Gen. Govt. Buildings - Gen. Fund		109,874	130,478	108,925	49,852	68,752	118,604	134,004		144,520	10,516	39
40	454160	Gen. Govt. Buildings - Capital Proj.		0	49,636	0	8,700	0	8,700	10,500		0	(10,500)	40
41	TOTAL GOVT BLDGS - GEN & CAP			109,874	180,114	108,925	58,552	68,752	127,304	144,504	0	144,520	16	41

Government Buildings Organizational Chart



Police Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Begin transition to a new CAD/RMS/Mobile software.
- Replace, train, and develop new supervisory staff.
- Continue countywide discussions regarding dispatch services.
- Promote practices that focus on department employee wellness.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
104210-411000 104219-411000	Salaries - Perm Employees	Merit increase for 38 eligible employees and 5% COLA.	Yes	Public Safety
104210-413020	Employee Medical Insurance	Increase in employee medical insurance due to employee selection changes and overall premium increase.	Yes	Public Safety
413040	State Retirement & 401K	Increases in State retirement costs and 401K contributions	Yes	Public Safety
412000	Crossing Guard	Increase of 5% in wages for crossing guards	Yes	Public Safety
104219-413020	Employee Medical Insurance	Increase in employee medical insurance due to employee selection changes and overall premium increase.	Yes	Public Safety

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
451100	Insurance & Surety Bonds	Increase in insurance and bonds premiums	Yes	Improve and Maintain Infrastructure
431600	Animal Control	Elimination of animal control costs due to their own taxing district	No	Public Safety
425410	Fuel and Oil	Decrease in fuel costs	Yes	Public Safety
425500	Terminal Maintenance & Queries	Increase to software costs. Addition of Motorola car/body camera costs and removed Watchguard. Addition of NetMotion costs for Motorola Flex mobile service connection. Removed eForce software contract and added Motorola Flex Maintenance.	Yes	Public Safety
411100	Liquor Law	Increase in DUI funding from the state	No	Public Safety

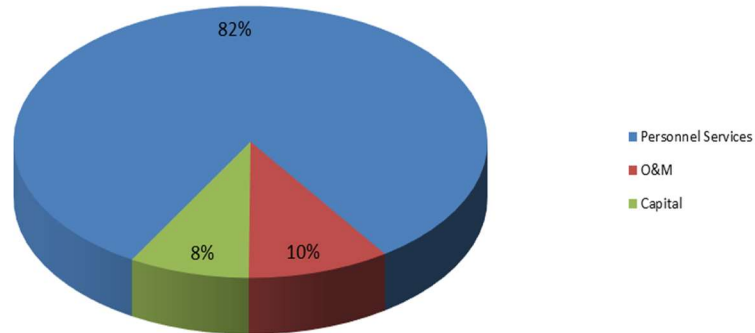
Performance Measures

Tier 3 <i>Public Safety & Emergency Preparedness</i>									
Priority Objective: Community Oriented Police and Fire									
Department Strategy:	Maintain and organize public records.								
			Performance Measures						
Performance Indicator:	Records division will organize and discard files.		FY2021 Actual		FY2022 Actual		FY2023 Actual		FY2024 Budget
			N/A		N/A		8.0		10.0
Tier 3, <i>Public Safety and Emergency Preparedness</i>									
Priority Objective: <i>Community Oriented Police</i>									
Department Strategy:	Community Engagement Activities. Participate in 10 organized community activities.								
			Performance Measures						
			FY2021 Actual		FY2022 Actual		FY2023 Actual		FY2024 Budget
Performance Indicator:	Number of events attended								
			5		6		15		10

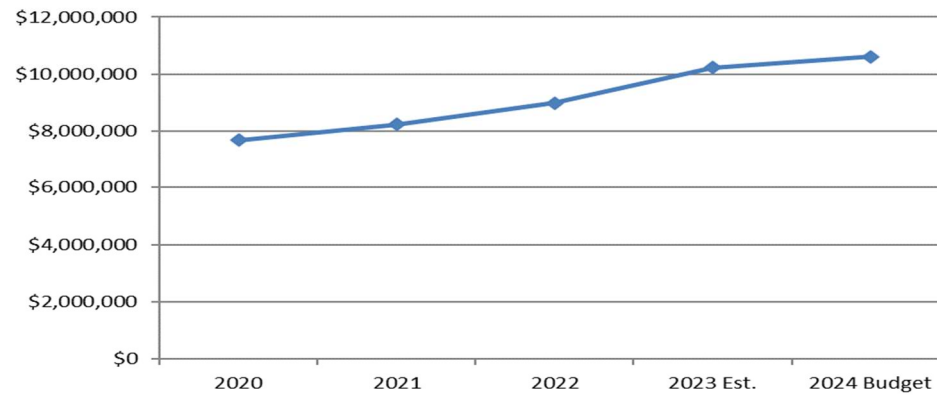
Tier 2, Preserve Community Identity & Validity								
Priority Objective: <i>Public Safety</i>								
Department Strategy:	Be below the national average for police response times to calls for service.							
			Performance Measures					
			FY2021 Actual		FY2022 Actual		FY2023 Actual	FY2024 Budget
Performance Indicator:	Be below the							
	National average							
	response time of 10		N/A		6.44		6.23	7
Tier 1 Open, Accessible, and Interactive Government								
Priority Objective: Customer Relations								
Department Strategy:	Dispatch priority calls below the national standard of two minutes (Time call is received to time call dispatched)							
			Performance Measures					
Performance Indicator:	Dispatch call times		FY2021 Actual		FY2022 Actual		FY2023 Actual	FY2024 Budget
	under two minutes		N/A		N/A		1.96	2.0

Police Budget Graphs

FY 2023-2024 Police Budget



**Budget History
(Less Capital)**



Police Budget

1	POLICE												1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
3	Account Number	Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	Fiscal Year	2024 Budget	Change	3
4													4
5	PERSONNEL SERVICES												5
6	104210	411000	Salaries - Perm Employees	461,940	501,855	204,462	104,716	110,173	214,889	214,889	229,895	15,006	6
7	104210	411100	Salaries - Officer	2,607,217	2,620,167	2,775,242	1,581,312	1,629,736	3,211,048	3,211,048	3,274,341	63,293	7
8	104210	411400	Salaries - Spec Protect	7,132	4,243	8,847	6,964	7,000	13,964	3,700	3,700	0	8
9	104210	412000	Salaries-Temp & Part-Time	76,692	59,858	60,804	29,108	38,500	67,608	71,431	73,784	2,353	9
10	104210	413010	Fica Taxes	269,629	268,705	227,845	128,294	134,115	262,409	269,933	276,103	6,170	10
11	104210	413020	Employee Medical Ins	800,079	852,930	677,512	324,923	407,748	732,671	831,125	863,862	32,737	11
12	104210	413030	Employee Life Ins	19,559	19,144	16,336	8,513	9,690	18,203	20,857	21,308	451	12
13	104210	413040	State Retirement & 401 K	1,262,567	1,358,761	1,336,810	755,069	875,075	1,630,144	1,651,407	1,683,006	31,599	13
14	104210	413060	Unemployment Reimb	0	0	4,887	4,545	1,750	6,295	0	0	0	14
15	104210	414000	Uniform Allowance	36,784	49,196	42,691	11,960	16,504	28,464	28,464	28,464	0	15
16	104210	491640	WorkersCompPremiumCharge-ISF	56,328	56,118	57,797	32,803	32,351	65,154	65,154	66,472	1,318	16
17	TOTAL PERSONNEL SERVICES		5,597,928	5,790,976	5,413,231	2,988,206	3,262,642	6,250,848	6,368,008	0	6,520,934	152,926	17
18													18
19	OPERATIONS & MAINTENANCE												19
20	104210	415000	Employee Education Reimb	5,643	4,227	2,319	1,268	5,000	6,268	15,000	15,000	0	20
21	104210	421000	Books Subscr & Mmbrshp	3,027	4,207	2,780	1,079	2,880	3,959	3,959	3,959	0	21
22	104210	422000	Public Notices	2,991	5,015	2,321	1,340	3,660	5,000	5,000	5,000	0	22
23	104210	423000	Travel & Training	29,968	27,059	33,836	12,840	18,160	31,000	21,678	21,678	0	23
24	104210	424000	Office Supplies	11,543	10,157	6,051	2,237	10,898	13,135	12,000	12,000	0	24
25	104210	425000	Equip Supplies & Maint	0	82	8	0	0	0	0	0	0	25
26	104210	425200	Communication Equip Maint	408	694	1,241	1,641	3,109	4,750	4,750	4,750	0	26
27	104210	425410	Fuel And Oil	42,354	32,358	69,505	59,255	67,255	126,510	149,008	140,843	(8,165)	27
28	104210	425430	Service & Parts	145,372	99,818	94,093	19,438	105,000	124,438	65,000	65,000	0	28
29	104210	425500	Terminal Maint & Queries	121,704	130,868	54,693	73,127	93,000	166,127	129,233	180,688	51,455	29
30	104210	426000	Bldg & Grnd Suppl & Maint	91,522	96,157	88,884	33,126	63,152	96,278	67,331	67,331	0	30
31	104210	426010	Tire House Maintenance	3,543	11,760	5,669	1,790	2,229	4,019	4,019	4,019	0	31
32	104210	427000	Utilities	126,927	125,624	124,447	57,671	59,777	117,448	105,000	105,000	0	32
33	104210	427700	Utilities - Jeep Posse	4,734	4,912	4,812	1,684	1,900	3,584	2,500	2,500	0	33
34	104210	428000	Telephone Expense	43,661	38,685	52,470	16,958	36,311	53,269	53,269	53,269	0	34
35	104210	429300	Computer Hardware	1,834	2,005	3,687	1,487	4,316	5,803	5,803	5,803	0	35
36	104210	431050	Credit Card Merchant Fees	505	411	519	349	500	849	1,000	1,000	0	36
37	104210	431200	Informant & Intelligence	0	0	(535)	0	500	500	500	500	0	37
38	104210	431600	Animal Control Services	116,510	125,701	121,969	46,891	93,782	140,673	140,673	0	(140,673)	38
39	104210	432000	Examination & Evaluation	7,050	7,107	31,142	1,291	28,000	29,291	630	630	0	39
40	104210	445100	Public Safety Supplies	92,508	127,807	155,588	22,709	77,291	100,000	83,686	83,686	0	40

Police Budget (continued)

1	POLICE												1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
3	Account Number	Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	2023 Budget	2024 Budget	Change	3
4													4
5	104210	445300	Special Suppl Tech Svs	6,896	3,592	3,167	449	2,000	2,449	2,569	2,569		5
6	104210	451100	Insurance & Surety Bonds	56,808	67,404	84,816	98,763	0	98,763	89,056	112,986	23,930	6
7	104210	461000	Miscellaneous Expense	3,025	1,725	2,262	1,595	1,800	3,395	600	600	0	7
8	TOTAL OPER. & MAINT.		918,534	927,376	945,748	456,988	680,520	1,137,508	962,264	0	888,811	(73,453)	8
9													9
10	TOTAL POLICE - GENERAL FUND		6,516,462	6,718,352	6,358,979	3,445,194	3,943,162	7,388,356	7,330,272	0	7,409,745	79,473	10
11													11
12	POLICE - RESERVE OFFICER PROGRAM												12
13	PERSONNEL SERVICES												13
14	104215	411100	Salaries - Officer	102	739	624	0	0	0	7,756	7,756	(0)	14
15	104215	413010	Fica Taxes	9	59	48	0	0	0	639	639	0	15
16	104215	413030	Employee Life Ins	176	376	176	0	0	0	850	850	0	16
17	104215	414000	Uniform Allowance	308	0	132	0	0	0	600	600	0	17
18	104215	461000	Miscellaneous Expense	0	0	34	35	0	35	0	0	0	18
19	104215	491640	WorkersCompPremiumCharge-ISF	2	15	13	0	0	0	155	155	0	19
20	TOTAL PERSONNEL SERVICES		597	1,189	1,028	35	0	35	10,000	0	10,000	0	20
21													21
22	OPERATIONS & MAINTENANCE												22
23													23
24	TOTAL OPER. & MAINT.		0	0	0	0	0	0	0	0	0	0	24
25													25
26	TOTAL RESERVE OFFICER - GENERAL FUND		597	1,189	1,028	35	0	35	10,000	0	10,000	0	26
27													27
28	POLICE - CROSSING GUARDS												28
29	PERSONNEL SERVICES												29
30	104216	412000	Salaries-Temp & Part-Time	119,028	96,264	117,364	56,243	66,243	122,486	140,000	147,000	7,000	30
31	104216	413010	Fica Taxes	9,106	7,364	8,979	4,303	4,500	8,803	10,710	11,245	535	31
32	104216	413040	State Retirement & 401 K	0	53	339	0	0	0	0	0	0	32
35	104216	491640	WorkersCompPremiumCharge-ISF	2,381	1,925	2,347	1,125	1,500	2,625	2,800	2,940	140	35
36	TOTAL PERSONNEL SERVICES		130,515	105,607	129,030	61,671	72,243	133,914	153,510	0	161,185	7,675	36

Police Budget (continued)

1	POLICE											1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended		2
3	Account Number	Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	Fiscal Year	Fiscal Year	Dollar
4										2023 Budget	2024 Budget	Change
5	OPERATIONS & MAINTENANCE											5
6	104216	445100	Public Safety Supplies	1,550	1,068	1,837	439	1,761	2,200	2,200	2,200	0
7	104216	461000	Miscellaneous Expense	293	253	238	177	175	352	0	0	0
8	TOTAL OPER. & MAINT.		1,843	1,321	2,075	616	1,936	2,552	2,200	0	2,200	0
9												9
10	TOTAL CROSSING GUARDS - G. F.		132,358	106,928	131,105	62,287	74,179	136,466	155,710	0	163,385	7,675
11												11
12	POLICE - SCHOOL RESOURCE OFFICER											12
13	PERSONNEL SERVICES											13
15	104217	411100	Salaries - Officer	8,535	30,045	63,321	0	0	0	0	0	0
16	104217	411110	Salaries - SRO	128,340	147,383	134,835	59,387	65,000	124,387	126,064	141,474	15,410
17	104217	411120	Salaries - PROS	37,409	48,604	69,905	33,537	45,545	79,082	136,642	143,488	6,846
18	104217	411130	Salaries - PROS II	10,982	11,975	17,217	10,299	13,150	23,449	49,239	51,716	2,477
19	104217	413010	Fica Taxes	13,356	17,109	20,969	7,682	8,786	16,468	23,940	25,832	1,892
20	104217	413020	Employee Medical Ins	44,243	58,020	53,693	15,499	18,684	34,183	34,601	32,717	(1,885)
21	104217	413030	Employee Life Ins	784	1,007	1,021	329	462	791	791	880	89
22	104217	413040	State Retirement & 401 K	65,831	85,009	91,324	29,699	40,705	70,404	65,383	72,958	7,575
23	104217	491640	WorkersCompPremiumCharge-ISF	3,710	4,768	5,717	2,072	3,000	5,072	6,239	6,734	495
24	TOTAL PERSONNEL SERVICES		313,190	403,921	458,001	158,503	195,332	353,835	442,899	0	475,797	32,898
25												25
26	OPERATIONS & MAINTENANCE											26
27												27
28	TOTAL OPER. & MAINT.		0	0	0	0	0	0	0	0	0	0
29												29
30	TOTAL SCHOOL RESOURCE OFFICER - GENERAL FUND		313,190	403,921	458,001	158,503	195,332	353,835	442,899	0	475,797	32,898
31												31
32	LIQUOR LAW ENFORCEMENT											32
33	PERSONNEL SERVICES											33
34	104218	411100	Salaries - Officer	4,281	1,738	4,070	2,729	10,271	13,000	13,000	13,000	0
35	104218	411200	D.U.I Cases	10,000	10,000	10,000	5,000	0	5,000	10,000	10,000	0
36	104218	413010	Fica Taxes	322	130	304	207	500	707	1,759	1,759	0
37	104218	413020	Employee Medical Ins	395	96	424	90	310	400	0	0	0
38	104218	413040	State Retirement & 401 K	4	22	0	0	0	0	0	0	0
39	104218	491640	WorkersCompPremiumCharge-ISF	86	34	81	55	45	100	460	460	0
40	TOTAL PERSONNEL SERVICES		15,088	12,020	14,878	8,080	11,126	19,206	25,219	0	25,219	0

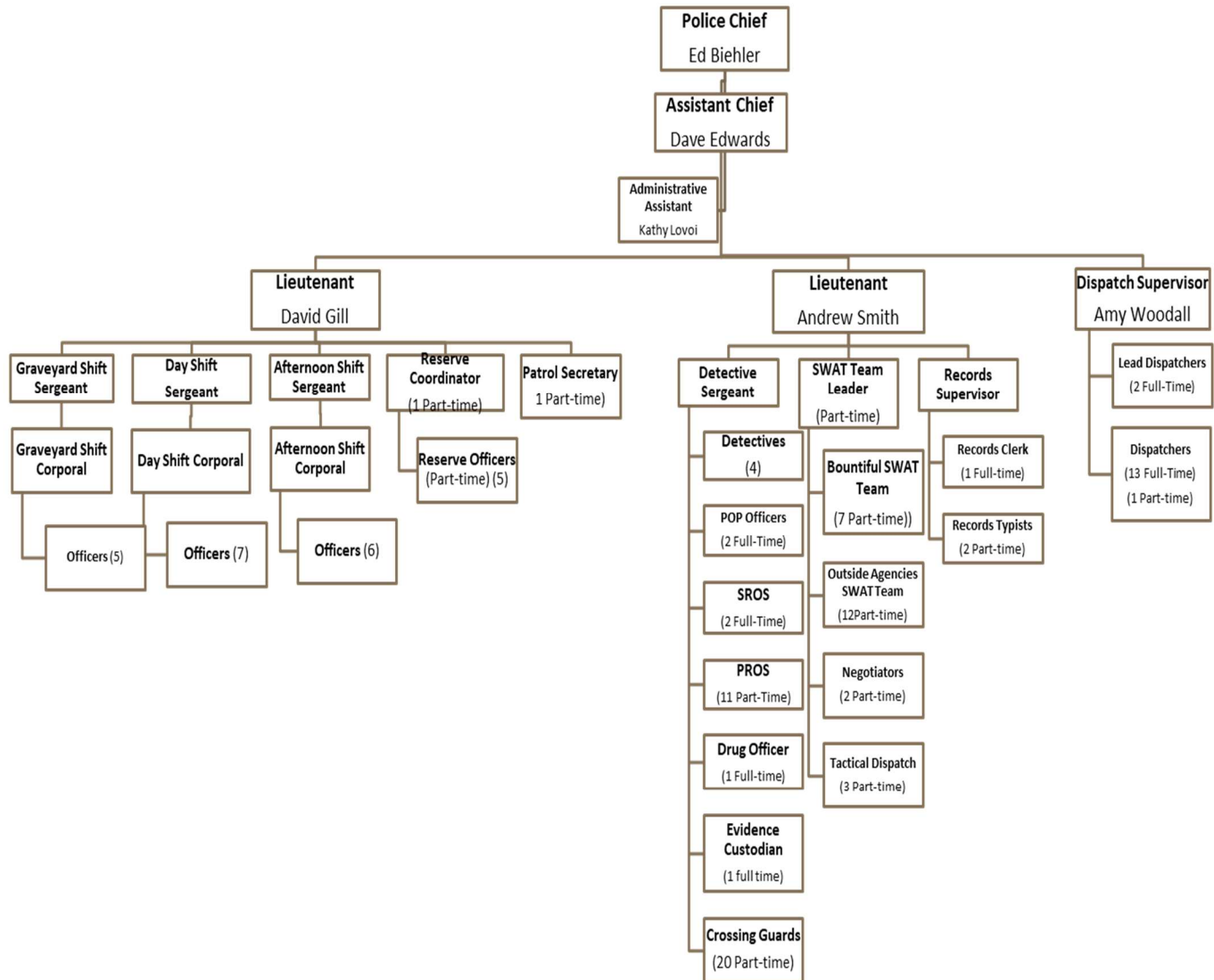
Police Budget (continued)

1	POLICE										Amended			1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2	
3	Account Number			2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	2023 Budget	2024 Budget	Change	3
4														4
5	OPERATIONS & MAINTENANCE													5
6	104218	445100	Public Safety Supplies	26,313	25,396	14,923	12,650	4,131	16,781	16,781		18,608	1,827	6
7	TOTAL OPER. AND MAINT.			26,313	25,396	14,923	12,650	4,131	16,781	16,781	0	18,608	1,827	7
8														8
9	TOTAL LIQ. LAW ENF. - GEN. FUND			41,401	37,416	29,801	20,730	15,257	35,987	42,000	0	43,827	1,827	9
10														10
11	PSAP E911													11
12	PERSONNEL SERVICES													12
13	104219	411000	Salaries - Perm Employees	475,107	512,300	883,264	449,723	475,387	925,110	927,615		996,021	68,406	13
14	104219	412000	Salaries-Temp & Part-Time	0	1,224	3,920	2,565	5,000	7,565	14,214		13,812	(402)	14
15	104219	413010	Fica Taxes	0	5,781	66,476	34,207	38,207	72,414	72,783		77,943	5,160	15
16	104219	413020	Employee Medical Ins	0	17,948	144,617	59,488	75,512	135,000	189,113		224,429	35,316	16
17	104219	413030	Employee Life Ins	0	446	4,603	2,055	2,500	4,555	5,601		5,994	393	17
18	104219	413040	State Retirement & 401 K	0	14,469	165,698	80,619	90,381	171,000	172,092		183,739	11,647	18
19	104219	414000	Uniform Allowance	0	0	4,430	4,252	4,500	8,752	9,588		9,024	(564)	19
20	104219	491640	WorkersCompPremiumCharge-ISF	0	234	2,677	1,370	1,470	2,840	2,690		2,894	204	20
21	TOTAL PERSONNEL SERVICES			475,107	552,404	1,275,685	634,279	692,957	1,327,236	1,393,696	0	1,513,856	120,160	21
22														22
23	OPERATIONS & MAINTENANCE													23
24	104219	422000	Public Notices	1,720	719	1,210	0	1,300	1,300	2,000		2,000	0	24
25	104219	423000	Travel & Training	3,692	5,879	4,988	1,468	3,418	4,886	4,886		4,886	0	25
26	104219	425000	Equip Supplies & Maint	0	10,130	0	95	0	95	0		0	0	26
27	104219	428000	Telephone Expense	98,442	91,614	82,585	13,721	80,000	93,721	109,807		109,807	0	27
28	104219	432000	Examination & Evaluation	0	0	175	2,100	2,100	4,200	0		0	0	28
29	104219	445100	Public Safety Supplies	2,453	7,191	8,984	394	3,000	3,394	0		0	0	29
30	104219	461000	Miscellaneous Expense	0	0	86	120	150	270	0		0	0	30
31	104219	474500	Machinery & Equipment	0	730	0	0	3,200	3,200	3,200		3,200	0	31
32	TOTAL OPER. & MAINT.			106,306	116,262	98,029	17,898	93,168	111,066	119,893	0	119,893	0	32
33														33
34	TOTAL PSAP E911 - GENERAL FUND			581,413	668,666	1,373,714	652,177	786,125	1,438,302	1,513,589	0	1,633,749	120,160	34

Police Budget (continued)

Account Number	Account Description	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	6 Month Actual	6 Month Estimate	Fiscal Year 2023 Est.	Fiscal Year 2023 Budget	Amended Fiscal Year 2023 Budget	Fiscal Year 2024 Budget	Dollar Change
POLICE - CAPITAL PROJECTS											
454210	472100	0	0	143,946	0	0	0	0		388,200	388,200
454210	474500	107,219	297,672	485,119	66,700	810,935	877,635	877,635		482,967	(394,668)
TOTAL POLICE - CAP. PROJ.		107,219	297,672	629,065	66,700	810,935	877,635	877,635	0	871,167	(6,468)
POLICE - RES OFFICER PROGRAM - CAPITAL PROJ.											
TOTAL RES. OFFICER - CAPITAL		0	0	0	0	0	0	0	0	0	0
POLICE - PROS POLICE GRANT - CAP. PROJ.											
TOTAL PROS GRANT - CAPITAL		0	0	0	0	0	0	0	0	0	0
PSAP 911 - CAPITAL PROJECTS											
TOTAL PSAP E911 - CAPITAL		0	0	0	0	0	0	0	0	0	0
BUDGET SUMMARY											
104210	Police	6,516,462	6,718,352	6,358,979	3,445,194	3,943,162	7,388,356	7,330,272		7,409,745	79,473
104215	Police Reserves	597	1,189	1,028	35	0	35	10,000		10,000	0
104216	Police Crossing Guards	132,358	106,928	131,105	62,287	74,179	136,466	155,710		163,385	7,675
104217	School Resource Officer	313,190	403,921	458,001	158,503	195,332	353,835	442,899		475,797	32,898
104218	Liquor Law Enforcement	41,401	37,416	29,801	20,730	15,257	35,987	42,000		43,827	1,827
104219	PSAP - E911	581,413	668,666	1,373,714	652,177	786,125	1,438,302	1,513,589		1,633,749	120,160
TOTAL POLICE - GEN. FUND		7,585,421	7,936,472	8,352,628	4,338,926	5,014,055	9,352,981	9,494,470	0	9,736,503	242,033
454210	Police Capital Improvements	107,219	297,672	629,065	66,700	810,935	877,635	877,635		871,167	(6,468)
454215	Police Reserves	0	0	0	0	0	0	0		0	0
454217	School Resource Officer	0	0	0	0	0	0	0		0	0
454219	PSAP - E911	0	0	0	0	0	0	0		0	0
TOTAL POLICE - CAP. PROJ.		107,219	297,672	629,065	66,700	810,935	877,635	877,635	0	871,167	(6,468)
TOTAL POLICE - GEN. & CAP.		7,692,640	8,234,144	8,981,693	4,405,626	5,824,990	10,230,616	10,372,105	0	10,607,670	235,565

Police Organizational Chart



South Davis Metro Fire Service District

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Consider a 6% increase in City assessments. This is to provide a COLA adjustment to employees, maintain appropriate fund balances, and adjust the number of pay plan steps to match surrounding fire departments.

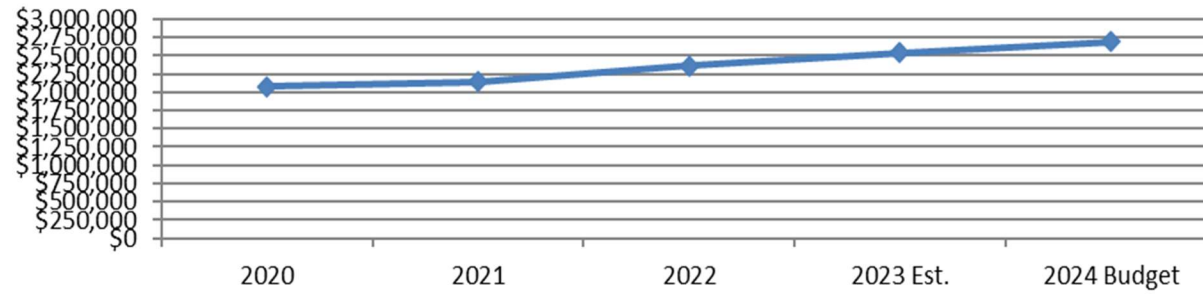
Operational Budget Highlights

Expenditures

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
43100	Professional and Tech. Serv.	Increase of \$152,475 for the City's estimated allocation. This number will not be final until SDMF budget is put in place.	Yes	Public Safety and Emergency Preparedness

Fire Budget Graphs

**Budget History
(Less Capital)**



Fire Budget

1	FIRE												1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
3	Account Number	Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	Fiscal Year	2024 Budget	Change	3
4													4
5	OPERATIONS & MAINTENANCE												5
6	104220 431000	Profess & Tech Services	2,075,407	2,142,704	2,362,486	1,907,427	633,823	2,541,250	2,541,250		2,693,725	152,475	6
7	TOTAL OPER. & MAINT.		2,075,407	2,142,704	2,362,486	1,907,427	633,823	2,541,250	2,541,250	0	2,693,725	152,475	7
8													8
9	TOTAL FIRE - GENERAL FUND		2,075,407	2,142,704	2,362,486	1,907,427	633,823	2,541,250	2,541,250	0	2,693,725	152,475	9
10													10
11	BUDGET SUMMARY												11
12	104220	Fire - General Fund	2,075,407	2,142,704	2,362,486	1,907,427	633,823	2,541,250	2,541,250		2,693,725	152,475	12
13	TOTAL FIRE - GEN. & CAP.		2,075,407	2,142,704	2,362,486	1,907,427	633,823	2,541,250	2,541,250	0	2,693,725	152,475	13

Streets Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Road reconstruction. 300 South - 200 West to 400 East -- Contractor.
- Road overlays – 4.2 miles -- City crew. 1.2 miles –Contractor.
- Pavement preservation – 14.4 miles –Slurry seal. 2.3 miles – HDMB.
- Road repairs due to water lines and other utilities replacements.
- Purchase 1 replacement Plow Truck, Loader, and Crew Truck

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 to 491640	Personnel Services	Increased \$132,935 merit increases, 5% COLA, changes in medical costs	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
424000	Office Supplies	Increased \$3,500 Computer software maintenance fees	Yes	Financial Balance & Accountability
425000	Equip Supplies	Increased \$60,000 Fuel and Parts costs	Yes	Financial Balance & Accountability
441300	Street Signs	Increased \$40,000 Traffic signals control box upgrades	Yes	Financial Balance & Accountability
448000	Operating Supplies	Increased \$59,000 Road Striping and other materials costs.	Yes	Financial Balance & Accountability
451100	Insurance	Increased \$7,146 Rate change	Yes	Financial Balance & Accountability
473200	Road Materials Overlay	Increased \$38,000 cost of asphalt and oil increased	Yes	Financial Balance & Accountability
473210	Road Recondition	Increased \$20,000 cost of binders and oils increased	Yes	Financial Balance & Accountability
473400	Concrete Repairs	Increased \$50,000 cost of concrete mix increased	Yes	Financial Balance & Accountability

Capital Projects

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
473500	Road Recon	Increased \$500,000 Planned projects	No	Financial Balance & Accountability
476300	New Road	Decreased \$1,000,000 No New Roads	No	Financial Balance & Accountability
474500	Equipment	Decreased \$281,500 Planned purchases	No	Financial Balance & Accountability

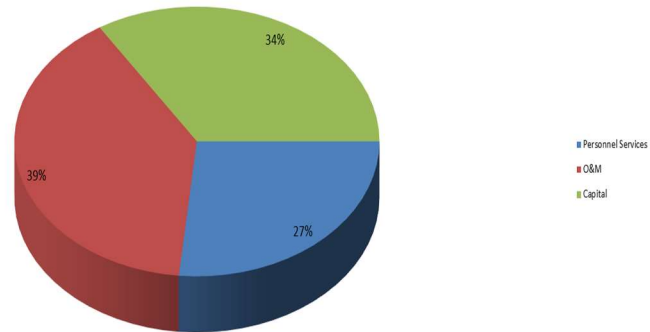
Performance Measures

Tier 1 <i>Improve & Maintain Infrastructure</i>									
Priority Objective: <i>Stay ahead of the maintenance curve</i>									
Streets	Maintain and Improve Bountiful City road network								
Department Strategy:									
	Performance Measures								
Performance Indicator:	FY2021 Actual		FY2022 Actual		FY2023 Target		FY2023 Actual		FY2024 Budget
Miles of Roads Paved Btfl Crews	4.1		4.6		4.3		2.5		4.2
Miles of Roads Reconstructed	0.42		0.38		0.35		0.35		0.35
Miles of Roads Paved Contractor	1.4		2.77		1.1		0		1.2
Miles of Roads Sealed Contractor	20.9		13.5		13.7		11.5		14.4
	26.82		21.25		19.45		14.35		20.15
							In Progress		Planned
Percent of road network upgraded	16.8%		13.3%		12.2%		9.0%		12.6%

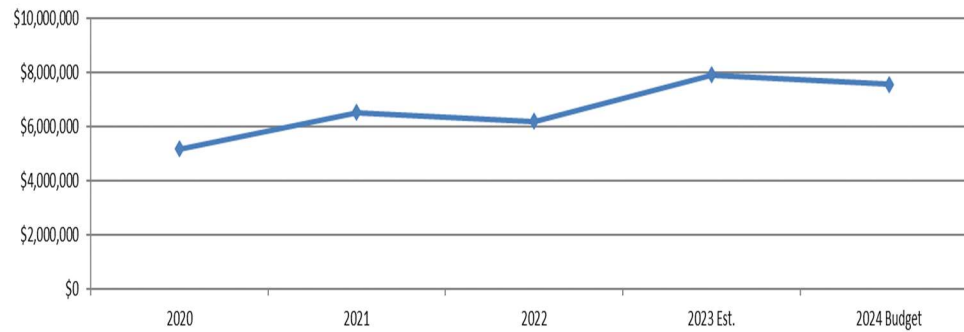
Tier 1 <i>Improve & Maintain Infrastructure</i>									
Priority Objective: <i>Stay ahead of the maintenance curve</i>									
Streets	Snow removal from Bountiful City road network								
Department Strategy:									
	Performance Measures								
Performance Indicator:	FY2021 Actual		FY2022 Actual		FY2023 Actual		FY2023 Actual		FY2024 Actual
Lane miles of roads to be opened	341.7		341.7		342.8		342.8		342.8
Lane miles of roads to be pushed back	341.7		341.7		342.8		342.8		342.8
Number of circles to be cleared out	234		234		236		236		236
Number of dead ends to be cleared	22		22		22		22		22
Number of storm call outs	56		39		45		63		45
Season total tons of salt used	10,912		11,491		13,186		24,462		13,186
All roads cleared each storm	Yes		Yes		Yes		In Progress		Planned

Streets Budget Graphs

FY 2023-2024 Streets Budget



Budget History
(Less Capital)



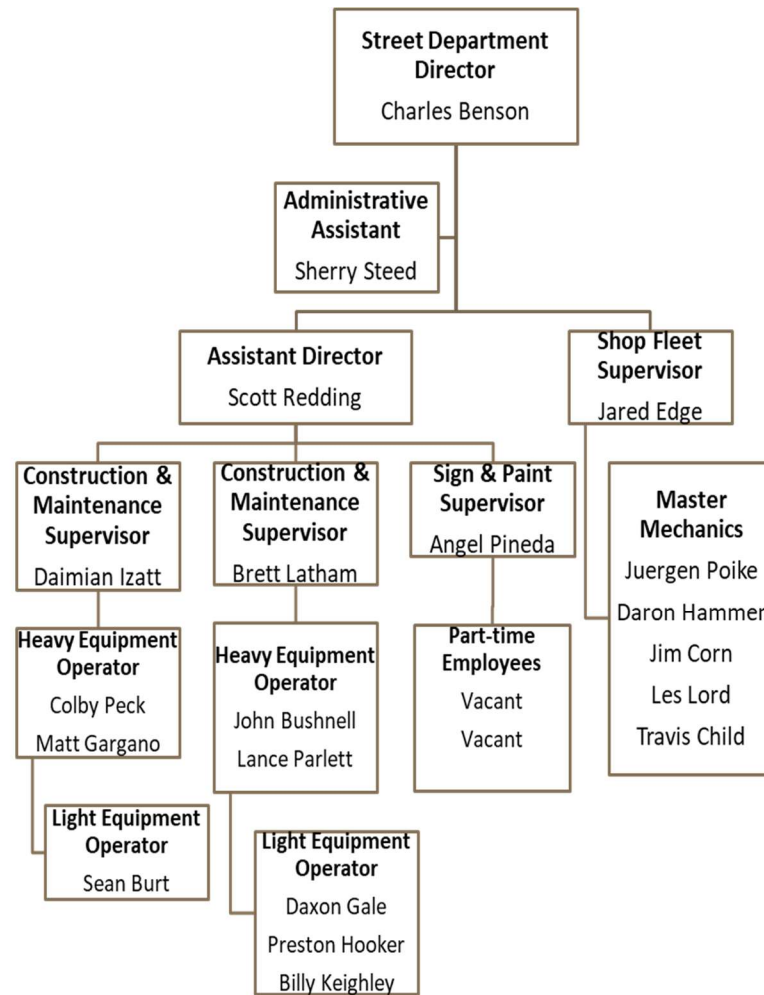
Streets Budget

1	STREETS DEPARTMENT										Amended			1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2	
3	Account Number	Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	2023 Budget	2024 Budget	Change	3	
4														4
5	PERSONNEL SERVICES													5
6	104410	411000	Salaries - Perm Employees	1,046,082	1,008,654	968,505	548,339	633,070	1,181,409	1,181,409		1,267,374	85,965	6
7	104410	412000	Salaries-Temp & Part-Time	41,868	27,243	26,380	3,272	36,728	40,000	40,000		45,000	5,000	7
8	104410	413010	Fica Taxes	85,875	87,537	82,337	44,718	48,720	93,438	93,438		100,397	6,959	8
9	104410	413020	Employee Medical Ins	252,262	263,179	251,629	116,639	179,599	296,238	296,238		313,357	17,119	9
10	104410	413030	Employee Life Ins	6,227	6,377	6,182	2,925	4,401	7,326	7,326		7,823	497	10
11	104410	413040	State Retirement & 401 K	199,773	214,571	204,571	110,306	108,962	219,268	219,268		233,984	14,716	11
12	104410	491640	WorkersCompPremiumCharge	33,289	33,919	32,504	17,706	18,336	36,042	36,042		38,721	2,679	12
13	TOTAL PERSONNEL SERVICES			1,665,376	1,641,478	1,572,107	843,904	1,029,817	1,873,721	1,873,721	0	2,006,656	132,935	13
14														14
15	OPERATIONS & MAINTENANCE													15
16	104410	421000	Books Subscr & Mmbrshp	956	625	695	622	0	622	200		200	0	16
17	104410	423000	Travel & Training	5,483	640	914	589	4,911	5,500	5,500		5,500	0	17
18	104410	424000	Office Supplies	7,515	10,148	11,549	7,776	1,500	9,276	8,000	1,276	11,500	3,500	18
19	104410	425000	Equip Supplies & Maint	308,604	312,508	348,496	256,086	245,000	501,086	290,000	211,086	350,000	60,000	19
20	104410	426000	Bldg & Grnd Suppl & Maint	23,002	21,813	23,495	29,928	12,000	41,928	20,000	21,928	20,000	0	20
21	104410	427000	Utilities	42,625	43,416	41,501	20,332	23,668	44,000	44,000		44,000	0	21
22	104410	428000	Telephone Expense	11,564	11,635	11,253	787	11,213	12,000	12,000		12,000	0	22
23	104410	431400	Landfill Fees	3,790	3,210	4,775	2,710	1,500	4,210	2,000	2,210	2,000	0	23
24	104410	441100	Special Highway Supplies	292,077	154,510	197,267	138,310	361,875	500,185	300,000	200,185	300,000	0	24
25	104410	441200	Road Matl Patch/ Class C	138,598	38,978	68,084	25,898	99,102	125,000	125,000		125,000	0	25
26	104410	441300	Street Signs	38,668	119,248	76,257	7,288	67,712	75,000	75,000		115,000	40,000	26
27	104410	448000	Operating Supplies	191,569	139,087	158,501	62,099	165,000	227,099	151,000	76,000	210,000	59,000	27
28	104410	451100	Insurance & Surety Bonds	31,677	37,110	44,807	47,596	0	47,596	47,639		54,785	7,146	28
29	104410	461000	Miscellaneous Expense	1,464	1,142	1,523	1,017	483	1,500	1,500		1,500	0	29
30	104410	473200	Road Materials - Overlay	643,716	623,121	858,396	197,331	577,669	775,000	775,000		813,000	38,000	30
31	104410	473210	Road Recondition & Repair	480,542	415,362	457,379	588,080	0	588,080	535,000	53,000	555,000	20,000	31
32	104410	473400	Concrete Repairs	266,774	414,703	165,660	77,256	232,744	310,000	310,000		360,000	50,000	32
33	TOTAL OPER. & MAINT.			2,488,624	2,347,257	2,470,553	1,463,704	1,804,377	3,268,081	2,701,839	565,685	2,979,485	277,646	33
34														34
35	TOTAL STREETS - GEN. FUND			4,154,000	3,988,735	4,042,660	2,307,608	2,834,194	5,141,802	4,575,560	565,685	4,986,141	410,581	35

Streets Budget (continued)

1	STREETS DEPARTMENT											1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended		2
3	Account Number	Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	Fiscal Year	Fiscal Year	Dollar
4										2023 Budget	2024 Budget	Change
5	STREETS - CAPITAL PROJECTS											5
6	454410	472100 Buildings	73,694	1,565,608	30,652	0	0	0	0		0	0
7	454410	473100 Improvements Other than Bl	0	0	0	0	0	0	0		0	0
8	454410	473500 Road Reconstruction	479,341	459,705	1,506,695	560,321	339,679	900,000	900,000		1,440,000	540,000
9	454410	473600 New Road Construction	0	7,065	62,059	215,718	784,282	1,000,000	1,000,000		0	(1,000,000)
10	454410	474500 Machinery & Equipment	452,511	483,829	535,885	204,099	638,401	842,500	842,500	(530,000)	1,124,000	281,500
11	TOTAL STREETS - CAP. PROJ.		1,005,546	2,516,207	2,135,291	980,137	1,762,362	2,742,499	2,742,500	(530,000)	2,564,000	(178,500)
12												12
13	BUDGET SUMMARY											13
14	104410	Streets - General Fund	4,154,000	3,988,735	4,042,660	2,307,608	2,834,194	5,141,802	4,575,560		4,986,141	410,581
15	454410	Streets - Capital Projects Fun	1,005,546	2,516,207	2,135,291	980,137	1,762,362	2,742,499	2,742,500		2,564,000	(178,500)
16	TOTAL STREETS GEN. & CAP.		5,159,546	6,504,942	6,177,951	3,287,745	4,596,556	7,884,301	7,318,060	0	7,550,141	232,081

Streets Organizational Chart



Engineering Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Bid and Construct the 300 South (Main St to 400 E) and 400 South (200 W to 100 W) Street Reconstruction Projects.
- Assist in the planning and construction management of the Bountiful City-wide fiber project.
- Continue to assist with the implementation of the trails master plan.
- Improve public accessibility and process management through implementation of online application process for grading, encroachment, subdivision and other applications or permits.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries – Permanent Employees	Increased by \$56,973 to include 5% COLA for all Department employees, market adjustments, and merit increases for 4 of 7 employees	Yes	Sustainable Bountiful
413010	FICA Taxes	Increased by \$4,358 to account for associated changes to Salaries – Permanent Employees	Yes	Sustainable Bountiful
413020	Employee Medical Insurance	Increased by \$7,088 to account for changes in health insurance coverage and/or premium expenses	Yes	Sustainable Bountiful
413040	State Retirement & 401k	Increased by \$10,039 to account for associated changes to Salaries – Permanent Employees	Yes	Sustainable Bountiful

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
421000	Books, Subscriptions & Memberships	Purchase of Code books for new Building Official and Inspector (Legislature has adopted new ICC codes)	No	Financial Balance and Accountability
423000	Travel & Training	Decreased \$500 - Continuing Education for Engineering and Surveying Professional Licenses; training for Building Inspector, Building Official, Staff Engineer	No	Financial Balance and Accountability
424000	Office Supplies	Increased \$150 – Create backpacks & supplies for building evaluation in case of large scale disaster. Increased costs for plotter, copier supplies.	No	Financial Balance and Accountability
429300	Computer Hardware	Software subscription and computer replacement charges as determined by the IT Department.	Yes	Financial Balance and Accountability

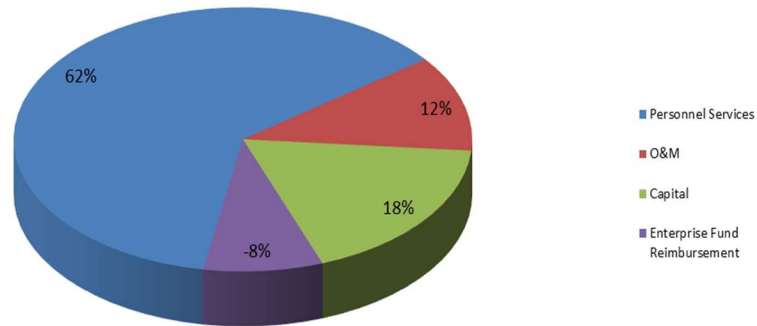
431000	Professional & Technical Services	Decreased \$55,000 – 3 rd party Building Inspection Services are required while new Building Inspector obtains certifications. Second year of additional inspection support. This account includes \$15,000 funding for 3 rd party Davis Blvd bridge study to support grant application.	No	Financial Balance and Accountability
431050	Credit Card Merchant Fees	Increased \$2,000 – Additional expenses are anticipated with online payment option for CityInspect Permit Software. Amount shown is only an estimate.	Yes	Financial Balance and Accountability
451100	Insurance & Surety Bonds	Increased \$3,090 for increased insurance costs. Amount shown is 20% higher than previous year actual expense. Amounts budgeted for the last 2 years were insufficient.	Yes	Financial Balance and Accountability
453100	Interest Expense	Decreased \$1,500 for anticipation of fewer bond releases due to economic downturn.	Yes	Financial Balance and Accountability
474500	Machinery and Equipment	Increased \$250,000 for purchase of new multi-function copier, GPS survey equipment and purchase and installation of backup diesel generators at Police and Street Department (Departments funded through General Fund). FEMA grant to cover 75% of generator project expenses.)	No	Financial Balance and Accountability

Performance Measures

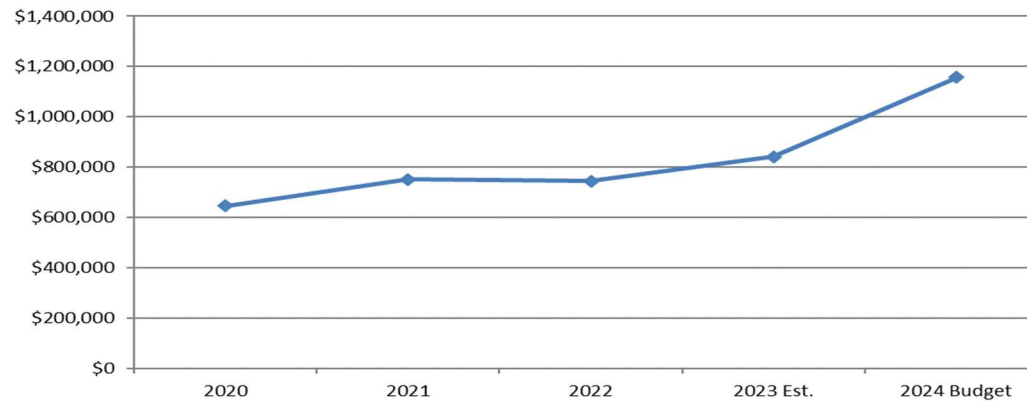
Tier 1 Priority: <i>Improve and Maintain Infrastructure</i>							
Priority Objective: Stay Ahead of Maintenance Curve							
Department Strategy:	Complete Scheduled Capital Improvement Projects for the Current Fiscal Year						
			Performance Measures				
Performance Indicator:	Design, Bid, Construct Capital Projects		FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Target	
	Water Line Replacement		Yes	Partial	Yes	Planned	
	Storm Drain New, Replcmt		Yes	Yes	Yes	Planned	
	Asphalt Overlay		Yes	Yes	N/A	Planned	
	Street Reconstruction		Yes	Yes	Yes	Planned	
	All projects designed by Engineering Dept. staff						
Tier 1 Priority: <i>Open, Accessible & Interactive Government</i>							
Priority Objective: Active Resident Engagement							
Department Strategy:	Implement Digital Plan Review Process for Building Permits						
			Performance Measures				
			FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Target	
Performance Indicator:	Percentage of Inspections scheduled through on-line portal		0	60%	95% YTD	95%	
	Percentage of permit payments received through on-line portal		0	30%	30%	75%	

Engineering Budget Graphs

FY 2023-2024 Engineering Budget



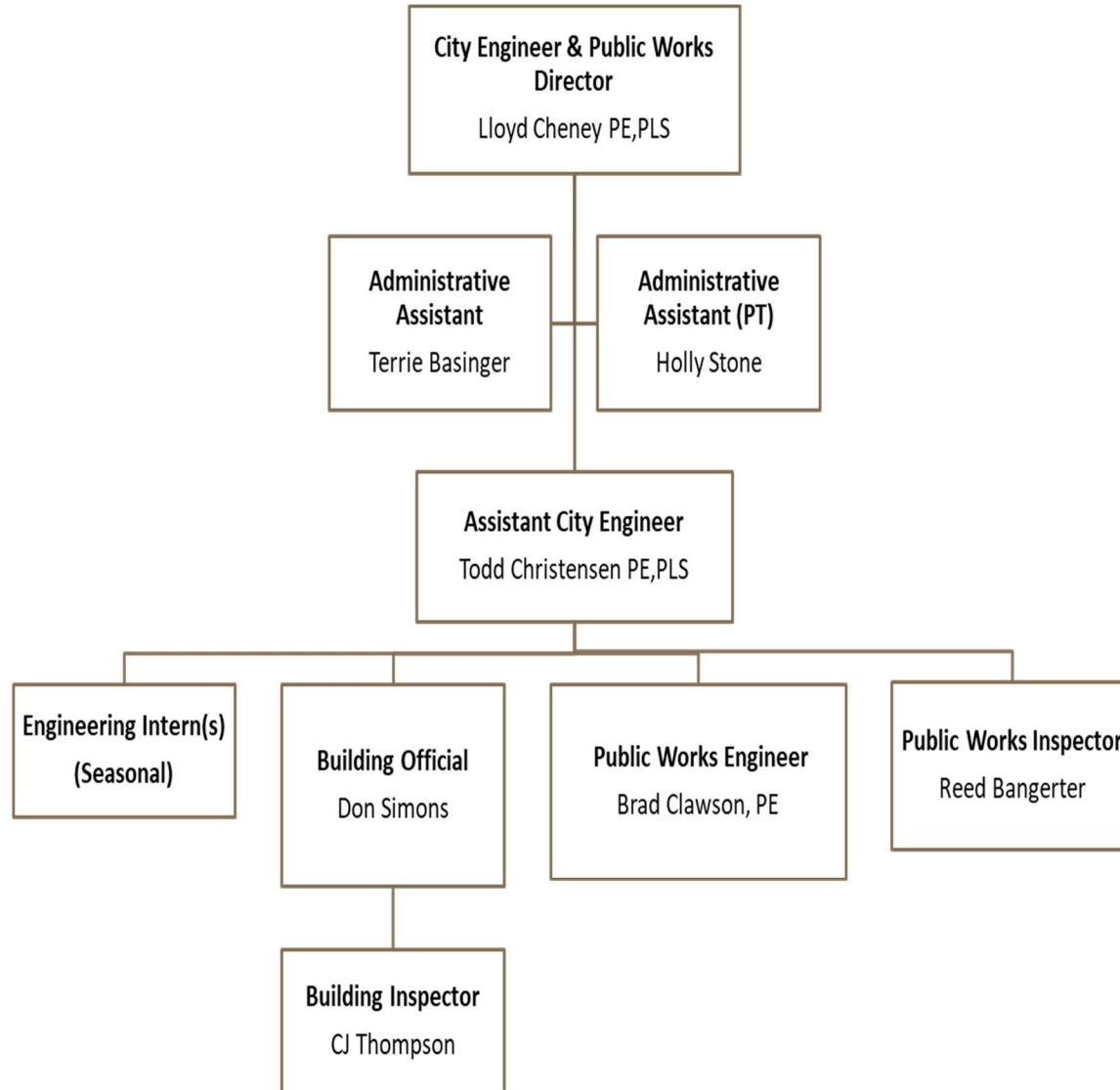
Budget History
(Less Capital)



Engineering Budget

1	ENGINEERING									Amended			
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar		
3	Account Number	Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	2023 Budget	2024 Budget	Change	
4													
5	PERSONNEL SERVICES												
6	104450	411000	Salaries - Perm Employees	433,599	466,725	456,474	233,412	250,504	483,916	483,916	540,889	56,973	
7	104450	412000	Salaries-Temp & Part-Time	15,223	16,862	15,778	7,980	10,020	18,000	18,000	18,000	0	
8	104450	413010	Fica Taxes	34,628	36,747	35,285	18,084	21,645	39,729	39,729	44,087	4,358	
9	104450	413020	Employee Medical Ins	83,286	113,623	99,112	49,355	69,231	118,586	118,586	125,674	7,088	
10	104450	413030	Employee Life Ins	2,500	2,501	2,578	1,212	1,804	3,016	3,016	3,347	331	
11	104450	413040	State Retirement & 401 K	77,835	84,282	84,921	43,111	46,752	89,863	89,863	99,902	10,039	
12	104450	425300	Vehicle Allowance	17,057	16,762	16,468	8,302	9,111	17,413	17,413	17,413	0	
13	104450	491640	WorkersCompPremiumCharge-ISF	8,559	9,182	8,913	4,653	4,734	9,387	9,387	10,443	1,056	
14	TOTAL PERSONNEL SERVICES			672,686	746,684	719,530	366,109	413,801	779,910	779,910	0	859,755	79,845
15													
16	OPERATIONS & MAINTENANCE												
17	104450	421000	Books Subscr & Mmbrshp	1,342	2,328	2,126	425	2,575	3,000	3,000	3,000	0	
18	104450	423000	Travel & Training	10,378	4,037	7,281	4,211	7,289	11,500	11,500	11,000	(500)	
19	104450	424000	Office Supplies	3,898	5,448	1,870	2,113	1,237	3,350	3,350	3,500	150	
20	104450	425000	Equip Supplies & Maint	18,376	8,395	23,768	12,793	207	13,000	13,000	13,000	0	
21	104450	426000	Bldg & Grnd Suppl & Maint	7,931	12,163	15,564	8,481	5,519	14,000	14,000	14,000	0	
22	104450	428000	Telephone Expense	6,442	5,190	9,433	4,869	3,631	8,500	8,500	7,750	(750)	
23	104450	429300	Computer Hardware	11,531	14,369	18,849	8,061	4,621	12,682	12,682	10,000	(2,682)	
24	104450	431000	Profess & Tech Services	0	19,182	36,942	34,940	40,000	74,940	125,000	70,000	(55,000)	
25	104450	431050	Credit Card Merchant Fees	5,262	3,892	5,320	4,068	3,932	8,000	8,000	10,000	2,000	
26	104450	448000	Operating Supplies	215	144	0	0	3,000	3,000	3,000	3,000	0	
27	104450	451100	Insurance & Surety Bonds	5,573	6,600	8,183	10,385	0	10,385	9,410	12,500	3,090	
28	104450	453100	Interest Expense	4,943	4,506	2,611	2,604	3,000	5,604	6,500	5,000	(1,500)	
29	104450	461000	Miscellaneous Expense	251	175	440	262	238	500	500	500	0	
30													
31	TOTAL OPER. & MAINT.			76,141	86,428	132,387	93,212	75,249	168,461	218,442	0	163,250	(55,192)
32													
33	TOTAL ENGINEERING - GENERAL FUND			748,827	833,112	851,917	459,321	489,050	948,371	998,352	0	1,023,005	24,653
34													
35	Enterprise Fund Reimbursement - Administrative Services												
36	104450	496200	Admin Services ReimbAdjustment	(103,088)	(101,312)	(107,638)	(53,465)	(53,464)	(106,929)	(106,929)		(116,939)	(10,010)
37	Total Enterprise Fund Reimbursement - Admin. Services			(103,088)	(101,312)	(107,638)	(53,465)	(53,464)	(106,929)	(106,929)	0	(116,939)	(10,010)
38													
39	TOTAL ADJUSTED ENGINEERING - GENERAL FUND			645,739	731,800	744,279	405,856	435,586	841,442	891,423	0	906,066	14,643
40													
41	ENGINEERING - CAPITAL PROJECTS												
42	454450	474500	Machinery & Equipment	0	18,895	0	0	0	0	0	250,000	250,000	
43	TOTAL ENGINEERING - CAPITAL			0	18,895	0	0	0	0	0	0	250,000	250,000
44													
45	BUDGET SUMMARY												
46	104450	Engineering - General Fund	645,739	731,800	744,279	405,856	435,586	841,442	891,423		906,066	14,643	
47	454450	Engineering - Capital Projects Fund	0	18,895	0	0	0	0	0		250,000	250,000	
48	TOTAL ENGINEER GENERAL & CAPITAL			645,739	750,695	744,279	405,856	435,586	841,442	891,423	0	1,156,066	264,643

Engineering Organizational Chart



Parks Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Improve the overall maintenance of City Parks, Open Spaces, Flowerbeds, and Trails. Keep them Clean, Green, and Safe
- Develop a parks-wide Water Conservation and Management Plan that addresses water use, budgeting, and conservation while using Water Agency regulatory restrictions as our base water use model.
- Convert Park irrigation systems to new "Smart Controller" technology.
- Assess and analyze each park, park facility, playground, sports court and/or field, fencing, etc. for long term improvement needs.
- Assist with the development, planning, implementation, and construction of Bountiful trails and trail networks using the Bountiful Trails Masterplan and Implementation Plan as our guiding documents.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries- Perm Employees	Increase by \$41,816 to cover scheduled merit increases, market adjustments and 5% cost-of-living adjustment	Yes	Sustainable Bountiful
413010	FICA Taxes	Increase of \$3,199 as calculated by HR to cover full time employees	Yes	Sustainable Bountiful
413020	Employee Medical Insurance	Increase of \$42,632 as calculated by HR. The increase is part of the hiring of 3 new employees as singles or small families increasing the amount of costs to the City	Yes	Sustainable Bountiful
413030	Employee Life Insurance	Increase of \$254 as calculated by HR to cover full-time employees and estimated fee increases	Yes	Sustainable Bountiful
413040	State Retirement and 401K	Increase of \$7,221 as calculated by HR to cover fee increases, full-time employees' retirement and 401K	Yes	Sustainable Bountiful
491640	Workers Comp	Increase of \$836 as calculated by HR to cover fee increases, and full-time employees	Yes	Sustainable Bountiful

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
426000	Bldg. and Grounds Supply and Maintenance	Increase of \$5,000 to cover increased costs of shipping, goods, supplies, fertilizers, chemicals, and maintenance products.	Yes	Well Maintained Parks, Trails & Urban Pathways
427000	Utilities	Increase of \$30,000 to cover the estimated increase of utilities costs and general fee increases.	Yes	Well Maintained Parks
461400	Purchase of Water	Increase of \$42,000 to cover cost of water rates and fees for secondary water as per Bountiful Irrigation	Yes	Well Maintained Parks
491150	Admin. Services Reimbursement	Increase of \$4,480 as estimated by Finance Department	Yes	Financial Balance and Accountability

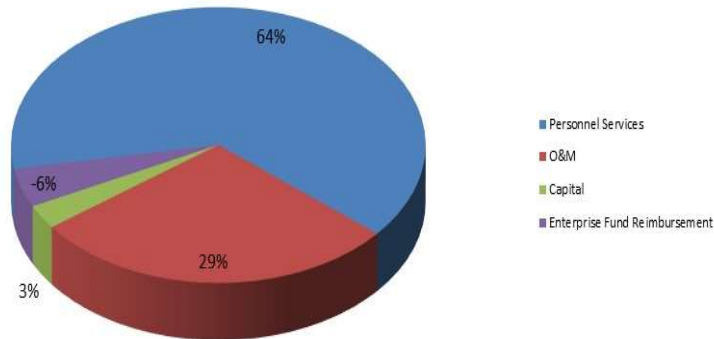
Performance Measures

Tier 3: Quality & Varied Recreational Opportunities									
Priority Objective:		Well Maintained Parks							
Department Strategy:	Clean Parks: High standard of cleanliness in Parks, Bathrooms, and Pavilions.								
			Performance Measures						
			FY2021 Actual	FY2022 Actual	FY2023 Target		FY2024 Budget		
Performance Indicator:	Daily Park and Facility Inspections and Actions required								
	Properties inspected (51)		51	46	51		51		
	Bathrooms Inspected (38)		38	30	38		38		
	Pavilions/Stages Inspected (28)		28	25	28		28		
Tier 3: Quality & Varied Recreational Opportunities									
Priority Objective:		Well Maintained Parks							
Department Strategy:	Healthy Parks: High standard of turf and plant health and maintenance.								
			Performance Measures						
			FY2021 Actual	FY2022 Actual	FY2023 Target		FY2024 Budget		
Performance Indicator:	Weekly inspections and adjustments to Irrigation systems/controllers								
	Controllers Inspected/Adjusted (52)		52	52	52		52		
	Irrigation Systems Inspected (51)		51	43	51		51		
	Properties Aerated/Fertilized (40 properties require maintenance)		40	40	40		40		

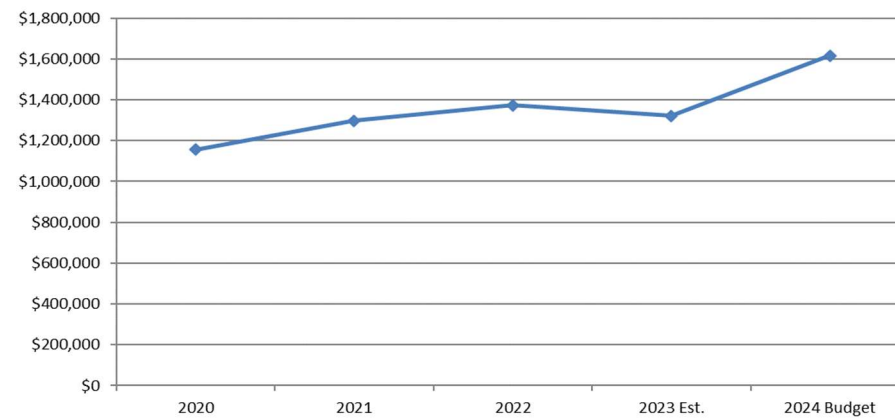
Tier 3: Quality & Varied Recreational Opportunities							
Priority Objective: <i>Well Maintained Parks</i>							
Department Strategy:	Safe Parks; High Standard of care and maintenance of Parks, Facilities, Playgrounds, Sports Courts/Fields, and Trees						
			Performance Measures				
			FY2021 Actual	FY2022 Actual	FY2023 Target		FY2024 Budget
Performance Indicator:	Regular inspections and corrective action taken as required						
	Properties inspected (51)		38	45	51		51
	Bathrooms Inspected (38)		38	30	38		38
	Pavilions/Stages Inspected (28)		28	28	28		28
	Playgrounds inspected (13)		13	13	13		13
	Sports Courts/Fields Inspected (44)		44	40	44		44
	Tree and plant pruning (1/4 of maintained properties annually (12)		9	10	12		12

Parks Budget Graphs

FY 2023-2024 Parks Budget



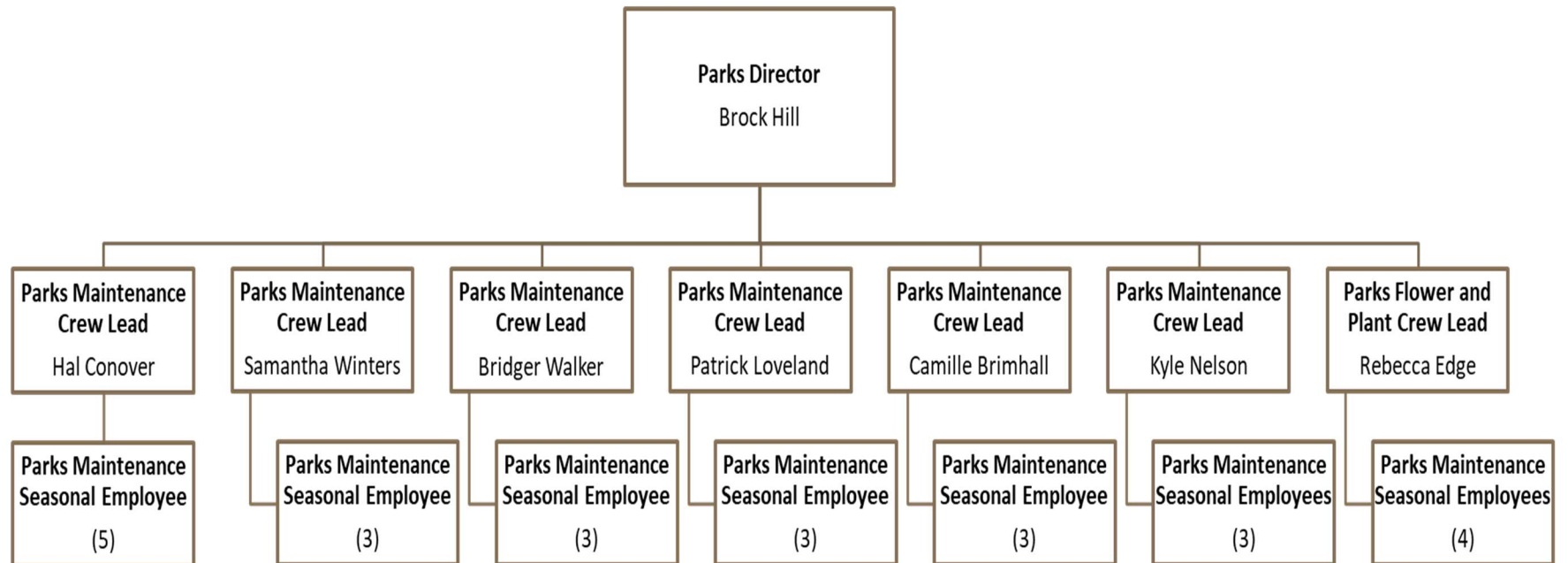
Budget History
(Less Capital)



Parks Budget

Account Number	Account Description	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	6 Month Actual	6 Month Estimate	Fiscal Year 2023 Est.	Fiscal Year 2023 Budget	Amended Fiscal Year 2023 Budget	Fiscal Year 2024 Budget	Dollar Change
PERSONNEL SERVICES											
104510 411000	Salaries - Perm Employees	355,380	368,195	450,474	197,984	219,000	416,984	503,169		544,985	41,816
104510 412000	Salaries-Temp & Part-Time	178,128	138,360	132,949	60,928	125,000	185,928	231,006		231,006	0
104510 413010	Fica Taxes	39,671	37,458	43,066	19,040	26,000	45,040	56,164		59,363	3,199
104510 413020	Employee Medical Ins	100,008	103,616	122,709	54,130	64,000	118,130	140,507		183,139	42,632
104510 413030	Employee Life Ins	2,001	2,079	2,547	969	1,650	2,619	3,100		3,354	254
104510 413040	State Retirement & 401 K	63,729	69,685	84,321	36,100	44,000	80,100	93,438		100,659	7,221
104510 413060	Unemployment Reimb	136	247	0	0	0	0	0		0	0
104510 491640	WorkersCompPremiumCharge-ISF	10,709	10,171	11,716	5,203	6,400	11,603	13,004		13,840	836
TOTAL PERSONNEL SERVICES		749,763	729,811	847,782	374,353	486,050	860,403	1,040,388	0	1,136,346	95,958
OPERATIONS & MAINTENANCE											
104510 415000	Employee Education Reimb	0	2,443	0	0	0	0	2,500		2,500	0
104510 421000	Books Subscr & Mmbrshp	956	387	755	347	600	947	1,000		1,000	0
104510 423000	Travel & Training	7,017	1,601	14,269	1,386	7,500	8,886	9,000		9,000	0
104510 424000	Office Supplies	1,527	1,285	1,765	3,089	0	3,089	2,000		2,000	0
104510 425000	Equip Supplies & Maint	61,810	79,959	84,183	39,060	40,940	80,000	80,000		80,000	0
104510 426000	Bldg & Grnd Suppl & Maint	97,393	203,395	173,331	75,816	59,184	135,000	140,000		140,000	5,000
104510 427000	Utilities	97,818	136,092	136,854	71,910	33,090	105,000	105,000		135,000	30,000
104510 428000	Telephone Expense	5,900	3,929	3,978	2,432	2,168	4,600	4,600		4,600	0
104510 431050	Credit Card Merchant Fees	16	18	22	15	0	15	1,000		1,000	0
104510 431400	Landfill Fees	820	1,140	3,040	1,000	0	1,000	1,000		1,000	0
104510 448000	Operating Supplies	9,210	9,540	13,283	4,445	10,500	14,945	15,000		15,000	0
104510 451100	Insurance & Surety Bonds	7,551	9,218	14,344	15,335	0	15,335	7,500		7,500	0
104510 461000	Miscellaneous Expense	1,921	982	1,323	491	0	491	250		250	0
104510 461400	Purchase Of Water	42,503	42,467	40,273	81,169	0	81,169	50,000		92,000	42,000
104510 462090	Handcart Days Celebration	20,000	20,000	20,000	20,000	0	20,000	20,000		20,000	0
TOTAL OPER. & MAINT.		354,442	512,458	507,421	316,496	153,982	470,478	433,850	0	510,850	77,000
TOTAL PARKS - GEN. FUND		1,104,205	1,242,269	1,355,203	690,849	640,032	1,330,881	1,474,238	0	1,647,196	172,958
Enterprise Fund Reimbursement - Administrative Services											
104510 496200	Admin Services ReimbAdjustment	(75,841)	(75,030)	(73,684)	(36,711)	(36,712)	(73,423)	(73,423)		(81,321)	(7,898)
Total Enterprise Fund Reimbursement - Admin. Services		(75,841)	(75,030)	(73,684)	(36,711)	(36,712)	(73,423)	(73,423)	0	(81,321)	(7,898)
TOTAL ADJUSTED PARKS - GENERAL FUND		1,028,364	1,167,239	1,281,519	654,138	603,320	1,257,458	1,400,815	0	1,565,875	165,060
PARKS - CAPITAL PROJECTS											
454510 473100	Improv Other Than Bldgs	68,896	0	14,669	0	0	0	0		0	0
454510 474500	Machinery & Equipment	59,603	129,674	76,573	0	0	0	95,000		50,000	(45,000)
454510 476000	Bond Issuance Costs	0	0	0	64,132	0	64,132	0		0	0
TOTAL PARKS - CAPITAL		128,499	129,674	91,242	64,132	0	64,132	95,000	0	50,000	(45,000)
BUDGET SUMMARY											
104510	Parks - General Fund	1,028,364	1,167,239	1,281,519	654,138	603,320	1,257,458	1,400,815		1,565,875	165,060
454510	Parks - Capital Projects Fund	128,499	129,674	91,242	64,132	0	64,132	95,000		50,000	(45,000)
TOTAL PARKS GENERAL & CAPITAL		1,156,863	1,296,913	1,372,761	718,270	603,320	1,321,590	1,495,815	0	1,615,875	120,060

Parks Organizational Chart



Trails Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Complete North Canyon Trailhead
- Complete Construction of Holbrook to Ward connector Trail.
- Complete construction of trails in North Canyon, Mueller Park Canyon, and on City property at Temple Ridge.
- Plan, contract for, and construct 3 Bridges in Mueller Park Canyon.

Operational Revenue Highlights

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
426000	Bldg. & Grnd, Supplies & Maint.	\$10,000 increase for startup of trail and facility maintenance operations.	Yes	Well Maintained Parks, Trails, and Urban Pathways.

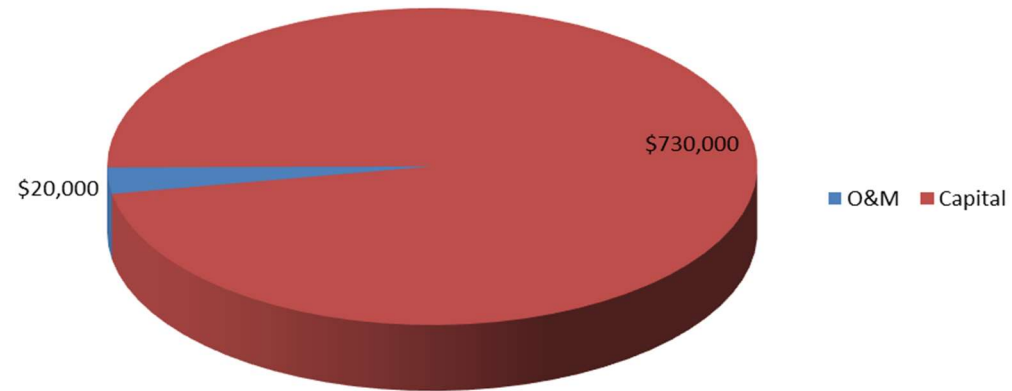
Performance Measures

Priority Objective:						
Department Strategy:	Comprehensive Trails Masterplan with supporting documents: "working" Implementation Plan, trail maps, maintenance standards, signage plan, and budgets; reviewed and/or updated regularly.					
Performance Indicator:		Performance Measures				
		FY2021 Actual	FY2022 Actual	FY2023 Target	FY2024 Budget	
	Trails Master Plan	Completed	Completed	Complete	Complete	
	Implementation Plan		Completed	Complete	Complete	
	Trails Maps		Completed	Complete	Complete	
	Maintenance Standards			Complete	Complete	
	Signage Plan			Complete	Complete	
	Budgets: (Bond, Grants, General Fund)		Completed	Complete	Complete	
Priority Objective:						
Department Strategy:	Safe Trails: Maintain all trails, features, facilities, signage, and trailheads to a High Standard of Care following Industry Best Management Paractice.					
Performance Indicator: (current)		Performance Measures				
		FY2021 Actual	FY2022 Actual	FY2023 Target	FY2024 Budget	
	Trials (5.6 miles, 2022)		3.5	24	22.5	
	Bridges (1)		1	4	5	
	Facilities (2, 2022)		2	2	3	
	Trailheads (2,2022)		2	3	3	

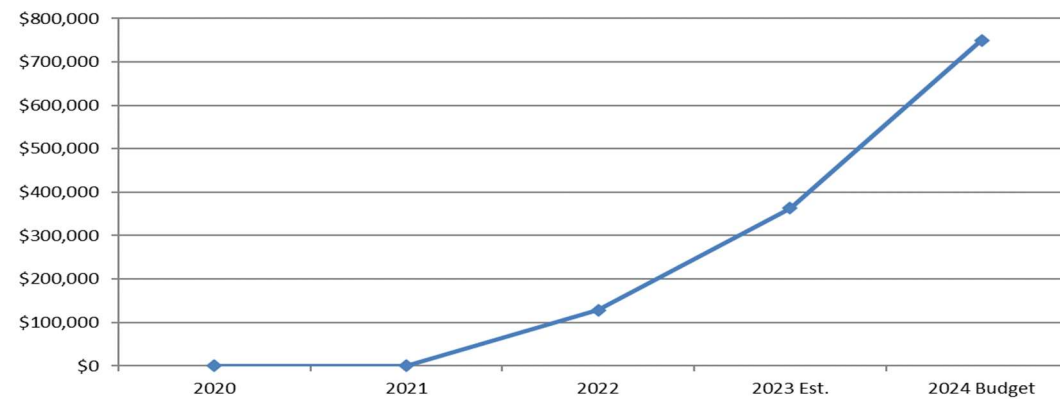
Priority Objective:									
Department Strategy:			Public Outreach: Use Social Media, City Website and Resources, Bountiful Trails Committee, Volunteer Groups, and regular Trail Events to educate and engage the public in the use of Bountiful Trails.						

Trails Budget Graphs

FY 2023-2024 Trails Budget



**Budget History
(Less Capital)**



Trails Budget

1	TRAILS											Amended			1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar		2
3	Account Number			Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	2023 Budget	2024 Budget	Change	3
4															4
5	OPERATIONS & MAINTENANCE														5
6	104550	423000	Travel and Training	0	0	0	0	0	0	0	0	0	0	0	6
7	104550	425000	Equip Supplies & Maint	0	0	0	155	5,000	5,155	10,000		10,000	0	0	7
8	104550	426000	Bldg & Grnd Suppl & Maint	0	0	0	0	0	0	0		10,000	10,000	0	8
9	104550	431000	Profess & Tech Services	0	0	0	0	10,000	10,000	10,000		0	(10,000)	0	9
10	104550	461000	Miscellaneous Expense	0	0	0	572	0	572	0		0	0	0	10
11	TOTAL OPER. & MAINT.			0	0	0	727	15,000	15,727	20,000	0	20,000	0	0	11
12															12
13	TOTAL TRAILS - GEN. FUND			0	0	0	727	15,000	15,727	20,000	0	20,000	0	0	13
14															14
15	TRAILS - CAPITAL PROJECTS														15
16	454550	471120	Land - Purchased with Bond \$	0	0	0	0	0	0	0	0	0	0	0	16
17	454550	471121	Land - Purchased with RAP Tax \$	0	0	0	0	0	0	0	0	0	0	0	17
18	454550	473101	Improv. Other Than Bldg-Bond \$	0	0	128,681	347,411	0	347,411	500,000		500,000	0	0	18
19	454550	473102	Improv. Other Than Bldg-RAPTx\$	0	0	0	0	0	0	230,000		230,000	0	0	19
20	TOTAL TRAILS - CAPITAL			0	0	128,681	347,411	0	347,411	730,000	0	730,000	0	0	20
21															21
22	BUDGET SUMMARY														22
23	104550		Trails - General Fund	0	0	0	727	15,000	15,727	20,000		20,000	0	0	23
24	454550		Trails - Capital Projects Fund	0	0	128,681	347,411	0	347,411	730,000		730,000	0	0	24
25	TOTAL TRAILS GENERAL & CAPITAL			0	0	128,681	348,138	15,000	363,138	750,000	0	750,000	0	0	25

Planning Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Comprehensive General Plan update.
- Research and consider appropriate Land Use changes to the Downtown Mixed Use Zone parking standards and the Hospital Zone.
- Implementation of the adopted Bountiful Trails Master Plan along with Parks and Engineering Departments.
- Provide continued support and coordination of the Bus Rapid Transit (BRT) corridor.
- Continue to train and mentor newer staff members and develop efficient office practices.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
104610-411000, 104610-413010, 104610-413020, 104610-413040, & 104610-491640.	Personnel Services	Budget increase of \$60,994 due to COLA increase, medical insurance increase, etc., and Senior Planner position salary re-classification, etc.	No.	Tier I: Open, Accessible, & Interactive Government.

Operations and Maintenance

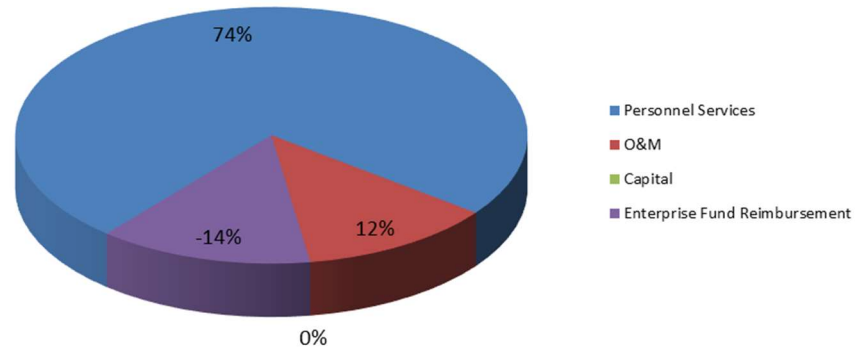
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
104610-423000	Travel & Training	Budget increase of \$3,000 to provide continued opportunities of growth and development.	No.	Tier I: Open, Accessible, & Interactive Government.
104610-428000	Telephone Expense	Budget increase of \$2,160 based on current trend of land line charges plus cell phone charge (reimbursement, \$0 was budgeted in FY2023).	No.	Tier I: Open, Accessible, & Interactive Government.
104610-431050	Credit Card Merchant Fees	Budget decrease of \$2,100 based on new updated financial software.	No.	Tier I: Open, Accessible, & Interactive Government.
104610-451100	Insurance % Surety Bonds	Budget increase of \$2,362 based on current trends.	No.	Tier I: Open, Accessible, & Interactive Government.

Performance Measures

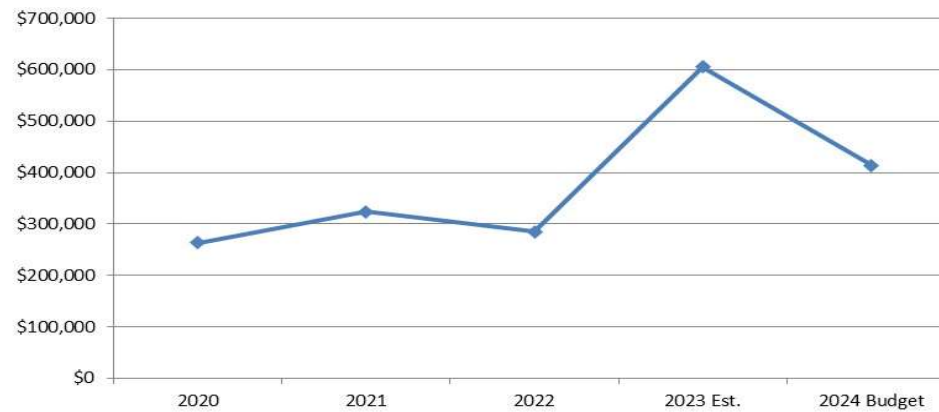
Tier I: <i>Open, Accessible, & Interactive Government</i>						
Priority Objective: Customer Relations						
Department Strategy:	Affectively managed workload initiated by the public.					
Performance Indicator:	Measure workload <u>initiated</u> by the public.					
		CY2021 Actual		CY2022 Actual		CY2023 Target
	# of new business licenses	257		264		N/A
	# of renewed business licenses	1,764		1,807		N/A
	# of alcohol related new licenses	1		1		N/A
	# of alcohol related renewed licenses	22		19		N/A
	# of submitted land use applications	52		56		N/A
	# of submitted code enforcement complaints	142		106		N/A
	# of resolved code enforcements complaints	112		84		N/A
	# of building permit reviewed	434				N/A

Planning Budget Graphs

FY 2023-2024 Planning Budget



**Budget History
(Less Capital)**



Planning Budget

Planning, Licensing & Code Enforcement											
Account Number	Account Description	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	6 Month Actual	6 Month Estimate	Fiscal Year 2023 Est.	Fiscal Year 2023 Budget	Amended Fiscal Year 2023 Budget	Fiscal Year 2024 Budget	Dollar Change
PERSONNEL SERVICES											
104610 411000	Salaries - Perm Employees	143,830	189,209	166,992	103,803	103,803	207,606	219,811		264,254	44,443
104610 412000	Salaries-Temp & Part-Time	0	0	5,670	0	0	0	0		0	0
104610 413010	Fica Taxes	10,708	14,532	12,893	7,796	7,796	15,592	17,465		20,865	3,400
104610 413020	Employee Medical Ins	57,284	67,887	46,000	26,940	296,940	323,880	69,237		73,335	4,098
104610 413030	Employee Life Ins	884	1,121	895	531	531	1,062	1,384		1,644	260
104610 413040	State Retirement & 401 K	29,759	35,297	30,042	18,971	18,971	37,942	40,819		48,808	7,989
104610 413060	Unemployment Reimb	0	0	0	180	180	360	0		0	0
104610 425300	Vehicle Allowance	3,643	6,257	3,737	2,477	2,477	4,954	8,485		8,485	(0)
104610 491640	WorkersCompPremiumCharge-ISF	2,312	3,325	2,741	1,777	1,777	3,554	3,585		4,391	806
TOTAL PERSONNEL SERVICES		248,420	317,628	268,970	162,476	432,475	594,951	360,786	0	421,780	60,994
OPERATIONS & MAINTENANCE											
104610 421000	Books Subscr & Mmbrshp	1,126	991	1,343	305	1,100	1,405	1,500		1,500	0
104610 422000	Public Notices	884	157	943	216	700	916	1,000		1,000	0
104610 423000	Travel & Training	4,175	2,638	5,486	2,118	5,000	7,118	7,000		10,000	3,000
104610 424000	Office Supplies	5,238	3,801	4,071	2,533	1,500	4,033	4,000		4,000	0
104610 425000	Equip Supplies & Maint	13,295	14,655	17,761	16,488	0	16,488	10,000		10,250	250
104610 426000	Bldg & Grnd Suppl & Maint	2,718	4,153	5,152	2,814	3,000	5,814	6,000		6,000	0
104610 428000	Telephone Expense	2,041	1,356	1,234	1,364	2,160	3,524	1,500		3,660	2,160
104610 431000	Profess & Tech Services	20,327	13,556	25,827	136	19,000	19,136	20,000		20,000	0
104610 431050	Credit Card Merchant Fees	346	1,550	1,889	1,238	800	2,038	2,100		0	(2,100)
104610 448000	Operating Supplies	2,060	564	1,288	0	1,000	1,000	1,000		1,000	0
104610 451100	Insurance & Surety Bonds	2,425	3,018	5,191	4,418	4,418	8,836	2,675		5,037	2,362
104610 453100	Interest Expense	11	0	0	0	0	0	200		200	0
104610 459240	Commissioner's Allowance	6,218	3,608	4,125	1,554	4,000	5,554	6,000		6,000	0
104610 461000	Miscellaneous Expense	814	1,204	1,671	1,369	0	1,369	1,000		1,000	0
TOTAL OPER. & MAINT.		61,678	51,252	75,981	34,555	42,678	77,233	63,975	0	69,647	5,672
TOTAL PLANNING - GEN. FUND		310,098	368,880	344,951	197,031	475,153	672,184	424,761	0	491,427	66,666
Enterprise Fund Reimbursement - Administrative Services											
104610 496200	Admin Services ReimbAdjustment	(46,642)	(44,561)	(59,697)	(33,459)	(33,458)	(66,917)	(66,917)		(76,951)	(10,034)
Total Enterprise Fund Reimbursement - Admin. Services		(46,642)	(44,561)	(59,697)	(33,459)	(33,458)	(66,917)	(66,917)	0	(76,951)	(10,034)
TOTAL ADJUSTED PLANNING - GENERAL FUND											
		263,456	324,319	285,254	163,572	441,695	605,267	357,844	0	414,476	56,632
PLANNING - CAPITAL PROJECTS											
TOTAL PLANNING - CAPITAL		0	0	0	0	0	0	0	0	0	0
BUDGET SUMMARY											
104610	Planning - General Fund	263,456	324,319	285,254	163,572	441,695	605,267	357,844		414,476	56,632
454610	Planning - Capital Projects Fund	0	0	0	0	0	0	0		0	0
TOTAL PLANNING - GEN. & CAP.		263,456	324,319	285,254	163,572	441,695	605,267	357,844	0	414,476	56,632

Planning Organizational Chart



City of Bountiful, Utah

FY2023-2024 Operating & Capital Budget

Tentative Budget

DEBT SERVICE FUNDS:

- Debt Service Fund



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Debt Service Fund

Department Description

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

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

The City has a statutorily set debt limit of 4.0% of total assessed property value for all governmental debt and 8.0% of business-type debt. The City’s governmental debt limit remaining capacity is currently 3.89% or \$257,081,704, based on the current \$7,225,000 general obligation bond outstanding. A summary of the debt limits for both Governmental and Business-Type activities is listed below:

Assessed Property Values (1)	<u>\$6,607,667,609</u>	Governmental Activities
4% of Assessed Property Values		\$264,306,704
8% of Assessed Property Values		
Fiscal Year 2023 Outstanding Debt		<u>(7,225,000)</u>
Legal Debt Limit Margin		<u>\$257,081,704</u>
Legal Debt Limit Margin %		2.7336%

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

3.8907%

\$7,625,000

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



Debt Service Schedule

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Ensure the proper collection and tracking of the debt-service property tax levy and pay the scheduled debt service for the General Obligation debt.

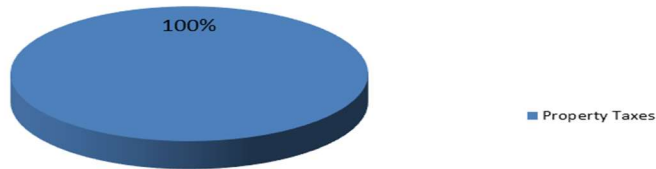
Operational Budget Highlights

Operations and Maintenance

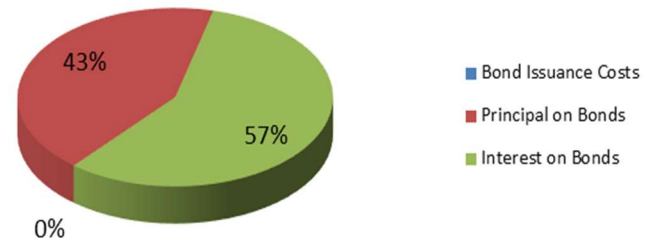
The property tax collection revenues and debt service payments are based on the scheduled payments that will occur. Variations from prior fiscal year budget amounts are due to variations in the scheduled payments.

Debt Service Budget Graphs

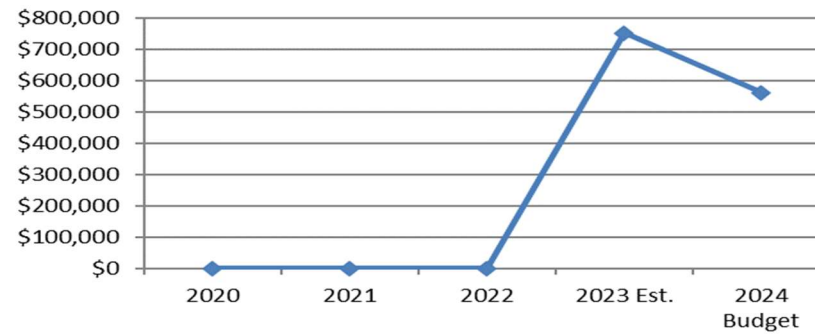
FY 2023-2024 Debt Service Revenues



FY 2023-2024 Debt Service Expenses



Budget History (Less Capital)



Debt Service Budget

1	DEBT SERVICE													1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
3	Account Number	Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	2023 Budget	2023 Budget	2024 Budget	Change	3
4														4
5	DEBT SERVICE REVENUES													5
6	301010	311200	Property Taxes - Debt Service	0	0	0	442,788	207,212	650,000	679,604		558,779	(120,825)	6
7	301010	312000	Prior Yrs'Taxes-Delinquent	0	0	0	0	30,000	30,000	0		40,000	40,000	7
8	301010	315000	Fees-In-Lieu Of Prop Tax	0	0	0	2,334	11,500	13,834	0		13,000	13,000	8
9	306010	361000	Interest & Investment Earnings	443	192	186	0	0	0	300		200	(100)	9
10	306010	361200	InvestmntUnrealized(Gain)/Loss	70	34	(491)	0	0	0	0		0	0	10
11			Use of (Addition to) Fund Balance						0	107,725		(50,279)	(158,004)	11
12	TOTAL REVENUE			513	226	(306)	445,122	248,712	693,834	787,629	0	561,700	(225,929)	12
13														13
14	DEBT SERVICE EXPENDITURES													14
15	304710	431040	Bank & Investment Account Fees	12	15	15	0	0	0	25			(25)	15
16	304710	476000	Bond Issuance Costs	0	0	0	0	0	0	108,000		0	(108,000)	16
17	304710	481000	Principal on Bonds	0	0	0	0	400,000	400,000	410,000		240,000	(170,000)	17
18	304710	482000	Interest on Bonds	0	0	0	0	331,413	331,413	269,604		321,200	51,596	18
19	304710	484000	Paying Agents Fees	0	0	0	1,000	0	1,000	0		500	500	19
20	304710	491000	Transfer To Other Funds	0	0	0	20,020	0	20,020	0		0	0	20
21	TOTAL EXPENDITURES			12	15	15	21,020	731,413	752,433	787,629	0	561,700	(225,929)	21
22														22
23	EXCESS (DEFICIENCY) OF													23
24	REVENUES OVER EXPENDITURES			501	211	(321)	424,102	(482,701)	(58,599)	0	0	0	0	24

City of Bountiful, Utah

FY2023-2024 Operating & Capital Budget

Tentative Budget

SPECIAL REVENUE FUNDS:

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



[Pinterest.com](#)

RAP Tax Fund

Department Description

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

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Conduct a grant process for the 11% of revenues dedicated to art and cultural organizations.
- Reconstruct six pickleball courts and Twin Hollows Park
- Fund an irrigation control system for City Parks and properties.
- Complete North Canyon Trailhead

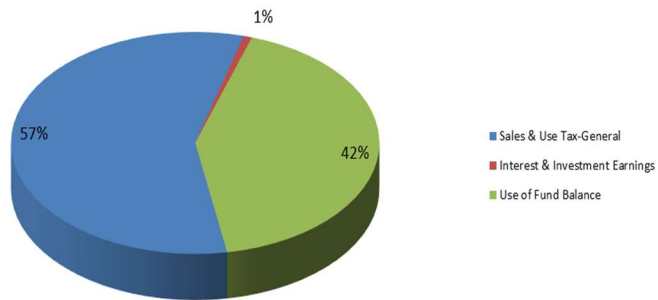
Operational Budget Highlights

Revenues

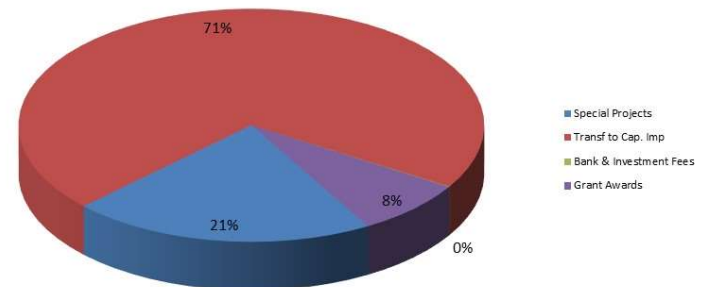
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
313000	Sales and Use Tax	Expected increase of \$65,361 in revenues.	Yes	Financial Balance and Accountability
n/a	Use of Fund Balance	\$570,185 used from prior earnings to balance expenditures	No	Financial Balance and Accountability

RAP Tax Budget Graphs

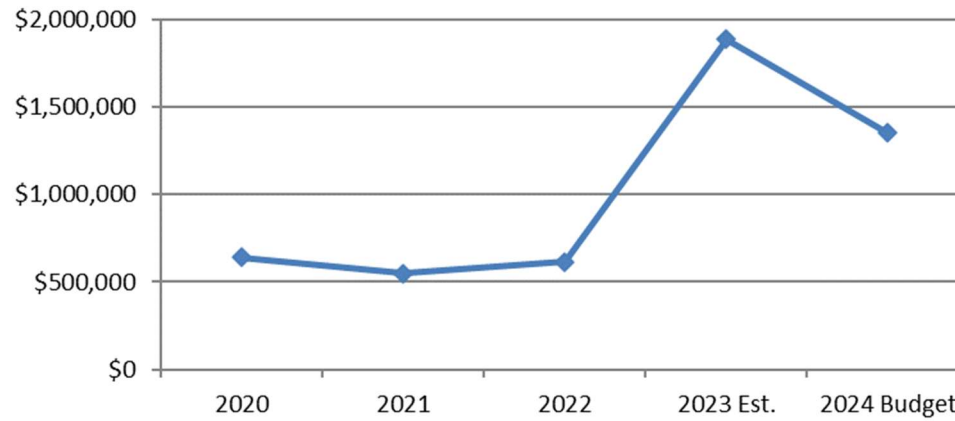
FY 2023-2024 RAP Tax Revenues



FY 2023-2024 RAP Tax Expenses



**Budget History
(Less Capital)**



RAP Tax Budget

1	RAP TAX										Amended			1		
2														2		
3	Account Number			Account Description			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	3
4							2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	2024 Budget	Change	4
5	RAP TAX REVENUES															5
6	831050	313000	Sales & Use Tax-General	611,542	695,884	729,204	238,045	471,955	710,000	710,000	755,000	770,000	60,000	6		
7	836010	361000	Interest & Investment Earnings	10,332	3,345	5,654	6,317	5,000	11,317	4,000	10,000	10,000	6,000	7		
8	836010	361200	InvestmntUnrealized(Gain)/Loss	871	641	(12,753)	0	0	0	0	0	0	0	8		
9	838000	385000	Donations/Contributions - Cash	15,000	0	25,000	0	0	0	0	0	0	0	9		
10	Use of (Addition to) Fund Balance							589,739	589,739	589,739	1,118,739	570,185	(19,554)	10		
11	TOTAL REVENUE			637,745	699,869	747,104	244,362	1,066,694	1,311,056	1,303,739	1,883,739	1,350,185	0	11		
12	RAP TAX EXPENDITURES													12		
13														13		
14	838300	426100	Special Projects	10,438	16,274	59,248	5,705	900,000	905,705	350,000	930,000	285,000	(65,000)	14		
15	838300	431040	Bank & Investment Account Fees	264	251	458	254	260	514	260	260	260	0	15		
16	838300	431100	Legal And Auditing Fees	229	334	356	376	360	736	360	360	360	0	16		
17	838300	491455	TrnsfrToCaptlImprv-CreeksidePk	586,250	460,457	483,479	0	334,619	334,619	334,619	334,619	0	(334,619)	17		
18	838300	492020	RAP Tax Grant Award Payments	44,500	73,078	72,555	51,035	51,035	102,070	78,000	78,000	105,065	27,065	18		
19	838300	492045	Transfer To Capital ImprovFund	0	0	0	0	540,500	540,500	540,500	540,500	959,500	419,000	19		
20	TOTAL EXPENDITURES			641,681	550,394	616,096	57,370	1,826,774	1,884,144	1,303,739	1,883,739	1,350,185	46,446	20		
21														21		
22	EXCESS (DEFICIENCY) OF													22		
23	REVENUES OVER EXPENDITURES			(3,936)	149,475	131,008	186,992	(760,080)	(573,088)	0	0	0	0	23		

Redevelopment Agency (RDA) Funds

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Continue to provide assistance and support towards the redevelopment efforts of Renaissance Towne Centre.
- Begin design of the expansion and renewal of historic Main Street pedestrian and lighting improvements.

Operational Budget Highlights

Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
731010-311100	Property Tax Increment - RDA	Budget decrease of \$76,503 based on anticipated property tax increment	No.	Tier I: Open, Accessible, & Interactive Government.
736010-361000	Interest & Investments Earnings	Budget decrease of \$14,200 based on anticipated earnings.	No.	Tier I: Open, Accessible, & Interactive Government.

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
737300-411000 to 737300-491640	Various	Budget increase of \$4,823 due to COLA, increased medical insurance, etc.	No.	Tier I: Open, Accessible, & Interactive Government.

Operations & Maintenance

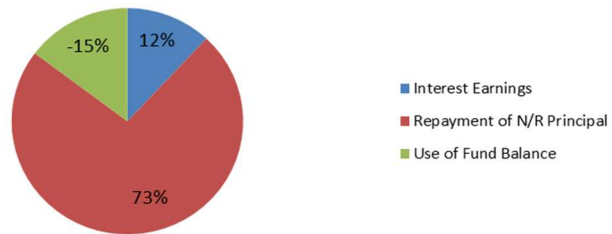
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
737300-431040, 737300-431100, 737300-451100, & 737300-455050	Various	Budget decrease of \$1,408 due adjusted fees and insurance/surety bonds.	No.	Tier I: Open, Accessible, & Interactive Government.

Performance Measures

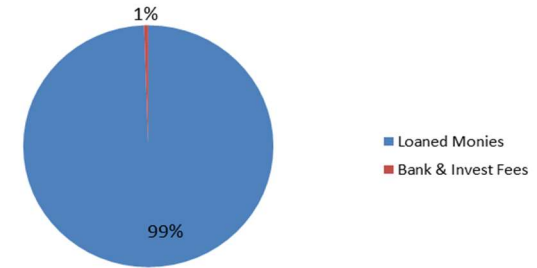
Tier 1: <i>Community-Compatible Economic Development</i>							
Priority Objective: Creative Redevelopment							
Department Strategy:	Develop, coordinate, and manage redevelopment activities and programs.						
Performance Indicator:	Project progress as indicated on the Long Term Capital Plan.		FY2021 Actual	FY2022 Actual	FY2023 Actual		FY2024 Target
	# of budgeted projects		4	6	4		5
	# of completed projects		2	1	0		1

RDA Revolving Loan Budget Graphs

**FY 2023-2024 RDA Revolving Loan
Revenues**



**FY 2023-2024 RDA Revolving Loan
Expenditures**



RDA Revolving Loan Budget

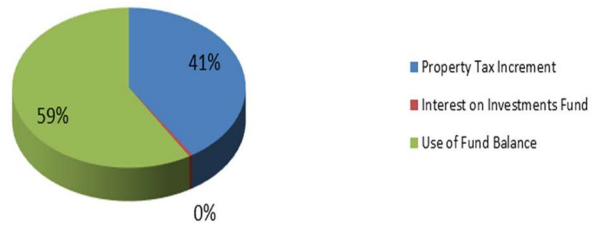
1	REDEVELOPMENT AGENCY (REVOLVING LOAN FUND)										Amended			1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number			2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	2023 Budget	2024 Budget	Change	3
4														4
5	REVENUES													5
6	726010	361000	Interest & Investment Earnings	69,476	31,841	28,919	30,501	38,649	69,150	14,500		69,600	55,100	6
7	726010	361078	Int-Hist Bntfl Theater	3,641	3,193	0	0	0	0	0		0	0	7
8	726010	361087	Interest-CreativeArts/SeanMons	917	745	0	0	0	0	0		0	0	8
9	726010	361088	Interest-ColonialSquareOwner's	13,778	15,888	12,970	6,184	3,781	9,964	9,964		7,535	(2,429)	9
10	726010	361089	Interest-Broadhead&Associates	14,564	15,284	14,636	7,069	6,899	13,968	13,968		6,727	(7,241)	10
11	726010	361090	Interest-RenaissanceT.C.Master	0	0	6,610	4,769	4,552	9,320	9,320		8,441	(879)	11
12	726010	361200	InvestmntUnrealized(Gain)/Loss	11,221	5,926	(81,761)	0	(2,000)	(2,000)	0		0	0	12
13	726000	369030	Repayment Of N/R (Princ)	144,482	279,061	126,937	84,619	68,774	153,393	153,393		513,755	360,362	13
14	Use of (Addition to) Fund Balance							0	0	300,855		(103,298)	(404,153)	14
15	TOTAL REVENUE			258,080	351,939	108,311	133,141	120,655	253,796	502,000	0	502,760	760	15
16														16
17	EXPENDITURES													17
18	727200	431040	Bank & Investment Account Fees	1,847	2,416	2,293	1,306	1,214	2,520	2,000		2,760	760	18
19	727200	461050	Loaned Monies	0	0	330,000	0	0	0	500,000		500,000	0	19
20	TOTAL EXPENDITURES			1,847	2,416	332,293	1,306	1,214	2,520	502,000	0	502,760	760	20
21														21
22	EXCESS (DEFICIENCY) OF													22
23	REVENUES OVER EXPENDITURES			256,233	349,523	(223,982)	131,835	119,441	251,276	0	0	0	0	23

REDEVELOPMENT AGENCY (REVOLVING LOAN FUND)

1			
2	Fiscal Year 2023-2024		
3	Principal / Interest Schedule	Interest	Principal
4	Colonial Square Owner's Association	7,535	30,703
5	Broadhead & Associates, LLC	6,727	453,273
6	Renaissance Town Center Master Association	8,441	29,779
7	Totals	22,703	513,755

RDA Operating Budget Graphs

**FY 2023-2024 RDA Operating Fund
Revenues**



**FY 2023-2024 RDA Operating Fund
Expenditures**



RDA Operating Budget

REDEVELOPMENT AGENCY (OPERATING FUND)											
Account Number	Account Description	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	6 Month Actual	6 Month Estimate	Fiscal Year 2023 Est.	Fiscal Year 2023 Budget	Amended Fiscal Year 2023 Budget	Fiscal Year 2024 Budget	Dollar Change
REVENUES											
731010 311000	General Property Taxes	0	76,791	70,676	0	76,000	76,000	76,000		76,000	0
731040 311100	Property Tax Increment - RDA	1,143,117	989,819	926,766	400,000	487,497	887,497	904,000		827,497	(76,503)
733000 334700	Federal Grants-COVID Response	0	1,608	0	0	0	0	0		0	0
733000 335100	State Grants - Miscellaneous	122,500	0	37,500	0	0	0	0		0	0
736000 369000	Sundry Revenues	2,134	0	0	0	0	0	0		0	0
736010 361000	Interest & Investment Earnings	83,581	38,658	25,066	4,353	5,881	10,234	25,000		10,800	(14,200)
736010 361200	InvestmntUnrealized(Gain)/Loss	14,431	7,245	(11,239)	0	(500)	(500)	0		0	0
736020 364000	Gain on Fixed Asset Sales	0	26,589	0	0	0	0	0		0	0
TOTAL REVENUES		1,365,762	1,140,711	1,048,769	404,353	568,878	973,231	1,005,000	0	914,297	(90,703)
EXPENDITURES											
PERSONNEL SERVICES											
737300 411000	Salaries - Perm Employees	41,552	43,496	47,922	27,591	27,591	55,182	54,927		57,675	2,748
737300 412000	Salaries-Temp & Part-Time	11,804	12,471	16,099	8,011	8,011	16,022	17,835		18,564	729
737300 413010	Fica Taxes	3,884	3,605	4,674	2,640	2,640	5,280	5,681		5,947	266
737300 413020	Employee Medical Ins	14,040	15,550	14,299	4,011	4,011	8,022	9,227		9,781	554
737300 413030	Employee Life Ins	244	253	260	123	123	246	336		351	15
737300 413040	State Retirement & 401 K	6,951	7,306	8,295	4,962	4,692	9,654	10,200		10,653	453
737300 425300	Vehicle Allowance	0	0	0	0	0	0	1,496		1,496	0
737300 491640	WorkersCompPremiumCharge-ISF	868	1,000	1,193	577	577	1,154	1,152		1,209	57
TOTAL PERSONNEL SERVICES		79,343	83,681	92,742	47,915	47,645	95,560	100,854	0	105,677	4,823
OPERATIONS & MAINTENANCE											
737300 422000	Public Notices	0	0	0	120	300	420	500		500	0
737300 424000	Office Supplies	462	1,848	30	329	200	529	500		500	0
737300 426100	Special Projects	2,494,633	18,390	5,009,195	19,073	19,073	38,146	250,000		250,000	0
737300 427000	Utilities	1,655	1,860	2,975	2,177	0	2,177	1,000		1,000	0
737300 431000	Profess & Tech Services	25,907	8,293	3,487	0	0	0	15,000		15,000	0
737300 431040	Bank & Investment Account Fees	2,304	2,937	2,713	184	0	184	3,218		900	(2,318)
737300 431100	Legal And Auditing Fees	2,016	1,838	1,111	3,014	0	3,014	2,983		1,032	(1,951)
737300 451100	Insurance & Surety Bonds	675	929	1,160	3,978	0	3,978	1,218		4,535	3,317
737300 455050	Btfl Subconservancy Fees	1,959	1,959	855	1,012	0	1,012	2,000		1,100	(900)
737300 461000	Miscellaneous Expense	65	255	100	0	0	0	0		0	0
737300 462230	Public Relations Materials	0	75	0	0	0	0	0		0	0
737300 491150	Admin Services Reimbursement	5,637	5,674	5,804	2,577	2,577	5,154	5,154		5,598	444
TOTAL OPERATIONS & MAINTENANCE		2,535,312	44,057	5,027,429	32,463	22,150	54,613	281,573	0	280,165	(1,408)
TOTAL EXPENDITURES		2,614,655	127,738	5,120,171	80,378	69,795	150,173	382,427	0	385,842	3,415

RDA Operating Budget (continued)

1	REDEVELOPMENT AGENCY (OPERATING FUND)												1	
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2	
3	Account Number		Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	2023 Budget	2024 Budget	Change	3
4														4
5	REDEVELOPMENT AGENCY - CAPITAL PROJECTS													5
7	737300	471100	Land	0	542,397	0	0	0	0	0		0	0	7
11	737300	473100	Improv Other Than Bldgs	0	0	0	0	0	0	1,425,000		1,825,000	400,000	11
12	TOTAL CAPITAL EXPENDITURES			0	542,397	0	0	0	0	1,425,000	0	1,825,000	400,000	12
13														13
14	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE TRANSFERS			(1,248,893)	470,576	(4,071,402)	323,975	499,083	823,058	(802,427)	0	(1,296,545)	(494,118)	14
15														15
16	TRANSFERS IN (OUT):													16
17														17
18	Use of (Addition to) Fund Balance			0	0	0	0	(823,058)	(823,058)	802,427		1,296,545	494,118	18
19	TOTAL TRANSFERS IN (OUT)			0	0	0	0	(823,058)	(823,058)	802,427	0	1,296,545	494,118	19
20														20
21														21
22	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(1,248,893)	470,576	(4,071,402)	323,975	(323,975)	0	0	0	0	0	22

Cemetery Perpetual Care Fund

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

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

Operational Budget Highlights

Revenues

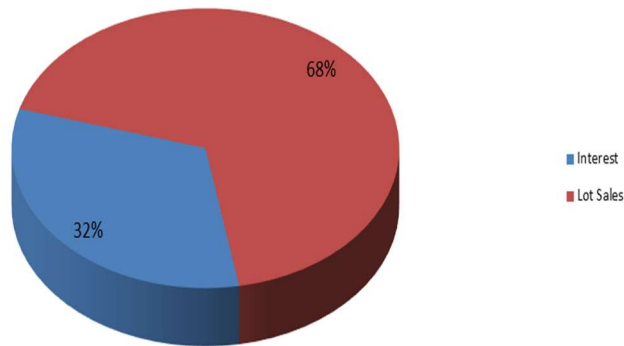
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy & Priority
361000	Interest & Investment Earnings	The budgeted revenue increased by \$22,400. This reflects the anticipated increase in interest and investment returns due to current and anticipated market conditions	Yes	Financial Balance & Accountability
348100	Sale of Cemetery Lots	Decrease of \$7,000. This FY24 estimate uses the past four years of actual sales as a guide for anticipated sales.	Yes	Financial Balance & Accountability

Operations and Maintenance

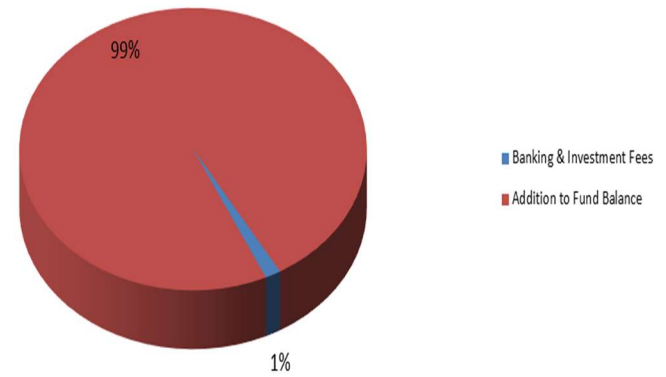
No changes of note

Cemetery Perpetual Care Budget Graphs

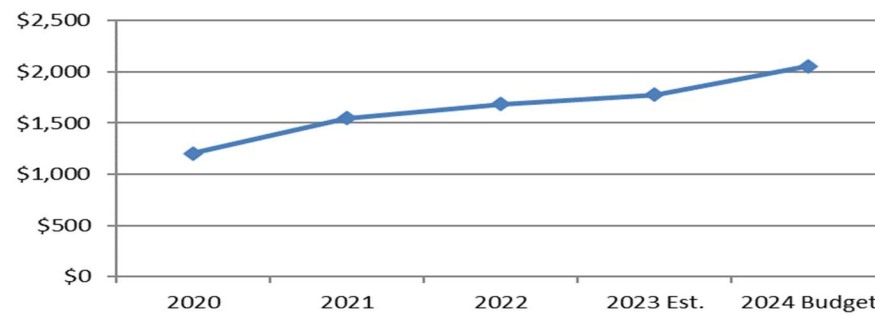
FY 2023-2024 Cemetery Perpetual Care Revenues



FY 2023-2024 Cemetery Perpetual Care Expenses



Budget History
(Less Capital)



Cemetery Perpetual Care Budget

CEMETERY PERPETUAL CARE										Amended			
			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	
	Account Number	Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	2023 Budget	2024 Budget	Change	
REVENUES													
746010	361000	Interest & Investment Earnings	43,960	19,891	20,344	20,112	24,600	44,712	22,000		44,400	22,400	
746010	361200	InvestmntUnrealized(Gain)/Loss	7,120	3,598	(54,480)	0	(5,000)	(5,000)	0		0	0	
747050	348100	Sale Of Cemetery Lots	81,340	98,085	106,140	30,670	56,672	87,342	100,000		93,000	(7,000)	
		Use of (Addition to) Fund Balance						0	(120,260)		(135,345)	(15,085)	
TOTAL REVENUE			132,419	121,575	72,004	50,782	76,272	127,054	1,740	0	2,055	315	
EXPENDITURES													
747400	431040	Bank & Investment Account Fees	1,170	1,508	1,642	863	870	1,733	1,700	2,000	2,000	300	
747400	431100	Legal And Auditing Fees	36	40	40	40	0	40	40		55	15	
TOTAL EXPENDITURES			1,206	1,548	1,683	904	870	1,774	1,740	2,000	2,055	315	
EXCESS (DEFICIENCY) OF													
REVENUES OVER EXPENDITURES			131,213	120,027	70,321	49,878	75,402	125,280	0	(2,000)	0	0	

Landfill Closure Fund

Department Description

The Landfill Closure Fund accounts for specific resources that are restricted in use to aid with the estimated environmental remediation costs to close the City's landfill when it reaches its full capacity. This fund specifically accounts for the initial principal, plus accumulating interest earnings, from third-party settlement payments. It is not anticipated that this fund will receive any additional revenues except through investment income. These restricted funds are only to be used to plan and provide for final cover placement, grading, gas control systems, final compaction, vegetation establishment, and long-term care after closure. Post-closure care may include maintaining final cover, managing storm water, collecting and managing leachate, groundwater monitoring, gas monitoring and management, and record keeping. The closure of the landfill due to capacity utilization is currently estimated to occur in 57 years (2080).

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Monitor interest earnings and perform the proper accounting

Operational Budget Highlights

Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy & Priority
361000	Interest & Investment Earnings	The budgeted revenue increased by \$32,400. This reflects the anticipated increase in interest and investment returns due to current and anticipated market conditions	Yes	Financial Balance & Accountability

Landfill Closure Budget

1	LANDFILL CLOSURE													1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended			2
3	Account Number		Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	2023 Budget	Fiscal Year	Dollar	2
4													Change	3
5	REVENUES													4
6	786010	361000	Interest & Investment Earnings	18,254	4,351	4,443	12,377	14,400	26,777	4,800		37,200	32,400	5
7	Use of (Addition to) Fund Balance			0	0	0	0		0	(4,800)		(37,200)	(32,400)	6
8	TOTAL REVENUE			18,254	4,351	4,443	12,377	14,400	26,777	0	0	0	0	7
9														8
10	EXPENDITURES													9
11														10
12	TOTAL EXPENDITURES			0	0	0	0	0	0	0	0	0	0	11
13														12
14	EXCESS (DEFICIENCY) OF													13
15	REVENUES OVER EXPENDITURES			18,254	4,351	4,443	12,377	14,400	26,777	0	0	0	0	14
														15

City of Bountiful, Utah

FY2023-2024 Operating & Capital Budget

Tentative Budget

ENTERPRISE FUNDS:

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



Storm Water Fund

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Storm Drain extension 400 South – 100 East to 200 East.
- Storm Drain replacement 350 West 150 South to 100 South.
- Storm Drain replacement Main Street 1350 North to Pages Lane.
- Purchase replacement sweeper

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 to 491640	Personnel Services	Increased by \$46,496 merit increases, 5% COLA, changes in medical costs	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

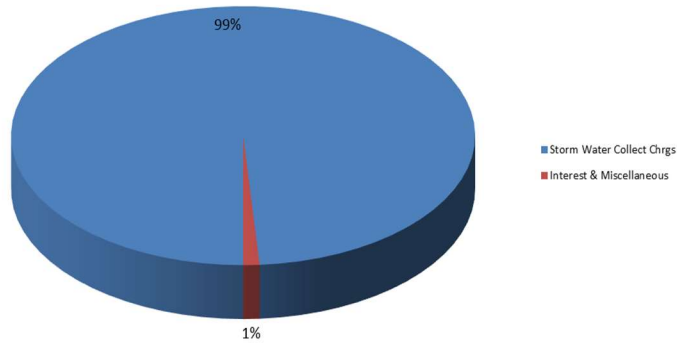
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
425000	Equip Supplies	Increased \$14,600 Increased fuel and parts costs	Yes	Financial Balance & Accountability
441200	Road Patching	Increased \$5,000 Increased asphalt costs	Yes	Improve & Maintain Infrastructure
441260	Waterway replacement	Increased \$5,000 Increased concrete costs	Yes	Improve & Maintain Infrastructure
491150	Admin Services	Increased \$6,712 Reimburse City for services provided.	Yes	Financial Balance & Accountability
473106	Storm Drain Construction	Decreased \$500,000 Planned Projects construction.	No	Improve & Maintain Infrastructure
474600	Vehicles	Increased \$412,066 Planned vehicle purchases and generator.	No	Improve & Maintain Infrastructure

Performance Measures

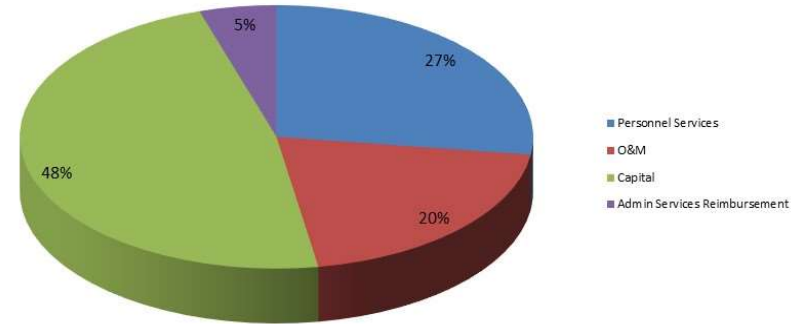
Tier 2							
Priority Objective:							
Sanitation	Collect refuse cans as scheduled						
Department Strategy:							
		Performance Measures					
Performance Indicator:	FY2021 Actual		FY2022 Actual		FY2023 Target		FY2024 Budget
Did we collect refuse cans as scheduled	Yes		Yes		On Track		Planned
Days not collected as scheduled	0		0		0		Planned
Reason not collect as scheduled							
Tier 2							
Priority Objective:							
Sanitation	Household Hadzards Waste Collection Event. Keep HHW out of Landfill.						
Department Strategy:							
		Performance Measures					
Performance Indicator:	FY2021 Actual		FY2022 Actual		FY2023 Actual		FY2024 Budget
Residents particpating at HHW Event	901		773		682		Planned
Cost of HHW event	\$63,712		\$107,528		\$74,580		Planned
Budget of HHW event	\$60,000		\$60,000		\$74,000		\$74,000
Did we reduce HHW going to Landfill ?	Yes		Yes		Yes		On Track

Storm Water Budget Graphs

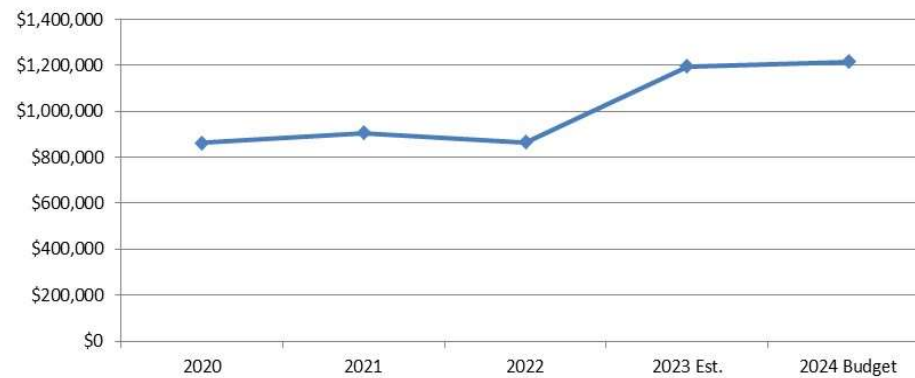
FY 2023-2024 Storm Water Revenues



FY 2023-2024 Storm Water Expenses



Budget History
(Less Capital)



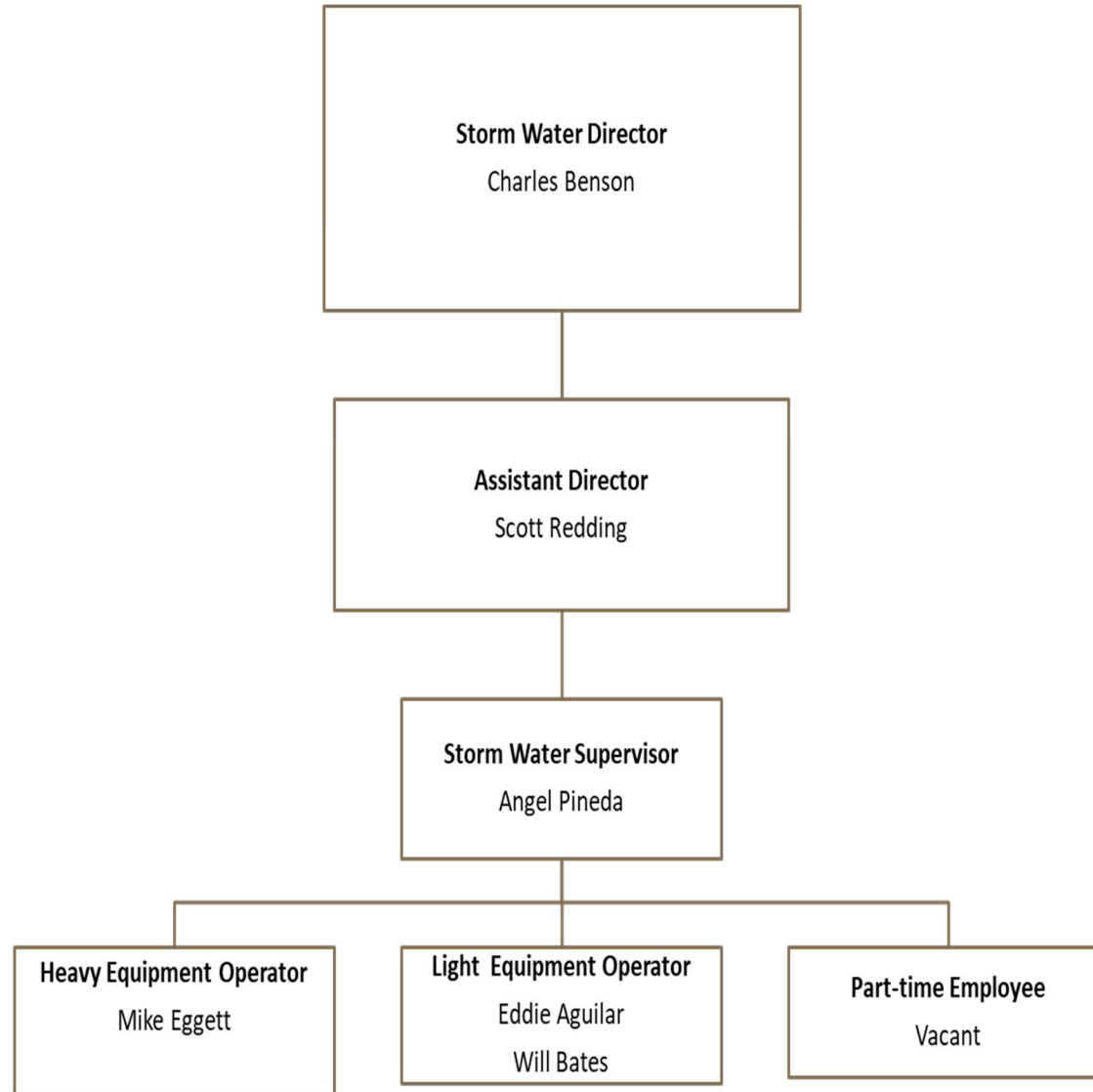
Storm Water Budget

1	STORM WATER									Amended		
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	
3	Account Number	Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	2023 Budget	2024 Budget	Change
4												
5	OPERATING REVENUES											
6	497000 322100	Building Permits	950	4,830	0	2,940	0	2,940	2,000		2,000	0
7	497000 369020	Income From Uncoll Accts	309	352	317	117	183	300	300		300	0
8	497000 373500	Storm Water Collect Chrgs	1,686,302	1,816,258	1,934,188	973,482	1,035,336	2,008,818	2,008,818		2,008,818	0
9	TOTAL STORM WATER REVENUE		1,687,562	1,821,440	1,934,506	976,539	1,035,519	2,012,058	2,011,118	0	2,011,118	0
10												
11	OPERATING EXPENSES											
12	PERSONNEL SERVICES											
13	494900 411000	Salaries - Perm Employees	306,014	314,570	320,650	178,013	194,131	372,144	372,144		400,453	28,309
14	494900 412000	Salaries-Temp & Part-Time	15,606	10,597	3,857	0	20,000	20,000	20,000		25,000	5,000
15	494900 413010	Fica Taxes	23,610	23,816	23,747	13,181	16,852	30,033	30,033		32,581	2,548
16	494900 413020	Employee Medical Ins	72,731	74,032	63,261	28,383	53,258	81,641	81,641		86,321	4,680
17	494900 413030	Employee Life Ins	1,851	1,836	1,862	912	1,561	2,473	2,473		2,633	160
18	494900 413040	State Retirement & 401 K	59,477	32,642	(12,659)	32,968	35,768	68,736	68,736		73,594	4,858
19	494900 413100	Retired Employee Benefits	(651)	(589)	(1,499)	0	0	0	0		0	0
20	494900 425300	Vehicle Allowance	451	450	450	218	231	449	449		449	0
21	494900 462180	Accrued Comp Time Exp	192	1,542	4,192	0	0	0	0		0	0
22	494900 462190	Accrued Sick Leave Exp	(620)	(70)	222	0	0	0	0		0	0
23	494900 462200	Accrued Vacation Expense	2,397	(596)	1,424	0	0	0	0		0	0
24	494900 491640	WorkersCompPremiumCharge-ISF	8,866	8,932	8,759	4,853	5,897	10,750	10,750		11,690	940
25	TOTAL PERSONNEL SERVICES		489,925	467,163	414,265	258,528	327,698	586,226	586,226	0	632,722	46,496
26												
27	OPERATIONS & MAINTENANCE											
28	494900 421000	Books Subscr & Mmbrshp	956	625	625	572	328	900	900		900	0
29	494900 422000	Public Notices	13,185	4,181	9,679	1,750	10,900	12,650	12,650		12,650	0
30	494900 423000	Travel & Training	1,557	0	593	(200)	3,200	3,000	3,000		3,000	0
31	494900 424000	Office Supplies	400	1,421	511	152	748	900	900		900	0
32	494900 425000	Equip Supplies & Maint	53,359	44,887	66,640	27,674	42,726	70,400	70,400		85,000	14,600
33	494900 426000	Bldg & Grnd Suppl & Maint	588	588	966	4,014	500	4,514	1,000		1,000	0
34	494900 428000	Telephone Expense	2,384	2,296	2,358	185	2,415	2,600	2,600		2,600	0
35	494900 431040	Bank & Investment Account Fees	1,438	2,120	2,499	1,303	17	1,320	1,320		1,320	0
36	494900 431000	Profess & Tech Services	62	178	39	39	0	39	0		700	700
37	494900 431050	Credit Card Merchant Fees	4,992	6,518	6,921	4,058	1,742	5,800	5,800		5,800	0
38	494900 431100	Legal And Auditing Fees	682	715	751	878	0	878	869		1,044	175
39	494900 431400	Landfill Fees	305	635	330	70	430	500	500		500	0
40	494900 441200	Road Matl Patch/ Class C	6,469	24,946	2,894	5,249	14,751	20,000	20,000		25,000	5,000
41	494900 441250	Storm Drain Maintenance	71,613	76,352	100,722	97,525	77,475	175,000	175,000		175,000	0
42	494900 441260	Wtrway Replcmnt-Concrete Rpr	23,955	78,780	6,846	23,242	31,758	55,000	55,000		60,000	5,000
43	494900 448000	Operating Supplies	3,580	5,487	15,388	1,423	3,377	4,800	4,800		5,500	700
44	494900 451100	Insurance & Surety Bonds	7,351	8,551	11,473	11,830	1,170	13,000	13,000		13,000	0
45	494900 452300	Uncollectible Accounts	1,389	1,503	1,250	759	741	1,500	1,500		1,500	0
46	494900 453600	Loss-Deleted Fixed Assets	1,776	0	2,021	0	0	0	0		0	0
47	494900 461000	Miscellaneous Expense	90	134	852	157	244	400	400		500	100
48	494900 462400	Contract Equipment	74,393	74,986	111,292	94,405	35,000	129,405	75,000		75,000	0
49	494900 491150	Admin Services Reimbursement	103,082	103,880	107,132	53,210	53,210	106,419	106,419		113,131	6,712
50	TOTAL OPERATIONS & MAINTENANCE		373,607	438,784	451,782	328,293	280,732	609,025	551,058	0	584,045	32,987

Storm Water Budget (continued)

Account Number	Account Description	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	6 Month Actual	6 Month Estimate	Fiscal Year 2023 Est.	Fiscal Year 2023 Budget	Amended Fiscal Year 2023 Budget	Fiscal Year 2024 Budget	Dollar Change
TOTAL OPERATING EXPENSES		863,532	905,947	866,047	586,821	608,430	1,195,251	1,137,284	0	1,216,767	79,483
EARNINGS (LOSS) FROM OPERATIONS		824,030	915,493	1,068,459	389,718	427,089	816,807	873,834	0	794,351	(79,483)
NON-OPERATING REVENUES (EXPENSES)											
493000 331210	FEMA Federal Assistance	0	3,425	814	0	0	0	0		0	0
493000 334700	Federal Grants-COVID Response	0	1,819	0	0	0	0	0		0	0
496020 364000	Gain on Fixed Asset Sales	1,500	27,660	0	0	0	0	0		0	0
496000 369000	Sundry Revenues	5,800	6,800	6,144	2,690	3,110	5,800	5,800		5,800	0
496010 361000	Interest & Investment Earnings	53,188	27,750	31,625	29,657	15,000	44,657	15,000		15,000	0
496010 361200	InvestmntUnrealized(Gain)/Loss	9,568	5,335	(88,671)	0	0	0	0		0	0
498020 387120	Impact Fees	9,521	3,948	5,287	0	0	0	0		0	0
498030 387130	Contr-in Aid - Storm Drains	0	261,095	0	0	0	0	0		0	0
494900 453100	Interest Expense	(1,670)	0	0	(99)	0	(99)	0		0	0
NON-OPERATING REVENUES - NET		77,906	337,833	(44,800)	32,248	18,110	50,358	20,800	0	20,800	0
EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		901,936	1,253,326	1,023,659	421,966	445,199	867,165	894,634	0	815,151	(79,483)
STORM WATER - CAPITAL PROJECTS											
494900 473106	Storm Drain Construction	497,619	278,350	318,023	597,553	602,447	1,200,000	1,200,000		700,000	(500,000)
494900 474600	Vehicles	120,327	241,337	346,927	0	0	0	0		412,066	412,066
TOTAL CAPITAL EXPENSES		617,946	519,686	664,950	597,553	602,447	1,200,000	1,200,000	0	1,112,066	(87,934)
<i>Not included in "Earnings (Loss)" when depreciation included.</i>											
Accrual Accounting Adjustments											
494900 454800	Depreciation Expense	357,645	391,208	432,824	0	0	0	N/A	N/A	N/A	N/A
494900 496000	Fixed Assets Adjustments	(605,777)	(601,462)	(638,282)	0	0	0	N/A	N/A	N/A	N/A
Total Accrual Accounting Adjustments		(248,132)	(210,254)	(205,458)	0	0	0	0	0	0	0
TOTAL STORM WATER EXPENSES		1,235,016	1,215,379	1,325,539	1,184,473	1,210,877	2,395,251	2,337,284	0	2,328,833	(8,451)
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		532,122	943,894	564,167	(175,587)	(157,248)	(332,835)	(305,366)	0	(296,915)	8,451
OPERATING TRANSFERS IN (OUT):											
Use of (Addition to) Net Position						332,835	332,835	305,366	0	296,915	
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	332,835	332,835	305,366	0	296,915	(8,451)
NET EARNINGS (LOSS)		532,122	943,894	564,167	(175,587)	175,587	0	0	0	0	0

Storm Water Organizational Chart



Water Fund

Department Description

The Bountiful Water Departments goal is to provide quality drinking water to the residents at the most economical price possible. Department staff are state certified and trained to comply with the industry water quality standards set by EPA (Environmental Protection Agency), State and Davis County Health Departments. All the required sampling and reporting are performed and submitted to the State. Department staff are responsible for maintaining 15 reservoirs, 14 booster stations, 9 wells with a total of 40 motors and 1 Ultra Filtration water treatment plant that supplies water to 178 miles of main line, 11,105 service connections and 1,643 fire hydrants. Our system also includes 260 PRV's (Pressure Reducing Valves), 4,645 valves and an automated radio meter reading system. Staff respond during and after hours to repair diverse types of leaks and other system issues. We strive to replace 3.5 miles of water main line a year as part of our 40-year pipe replacement plan.

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Calder Well Rehabilitation.
- Lead and Copper Program start up and identify service line material for inventory by October 2024.
- Get our new staff state certified in distribution and treatment.
- Valve maintenance and replacement.
- Main line pipe replacement.

Operational Budget Highlights

Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
369020	Income from uncoll accounts	This will stay about the same this year.	Yes	Balanced revenue sources
371110	Metered water sales	We anticipate our metered water sales will increase this year. (\$240,000)	Yes	Balanced revenue sources
372400	Connection fees	Our connection fees will stay the same this year.	No	Balanced revenue sources

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries-Perm Employees	5% cost of living increase and eligible employees receiving merit increases with changes in staffing. Increase of (\$51,923)	Yes	Foster the growth of jobs & services
413010	Fica Taxes	More being taken for FICA taxes. Increase of (\$3,972)	Yes	Transparency
413020	Employee Medical Insurance	Employee changes in medical insurance premiums. Decrease of (\$9,998)	Yes	Transparency
413030	Employee Life Insurance	Increase being taken for life insurance. Increase of (\$303)	Yes	Transparency
413040	State Retirement & 401K	Increased number of contributions to retirement. Increase of (\$8,522)	Yes	Transparency
491640	Workers Comp Premium Charge	Increased amount contributed to Workers Comp. Increase of (\$942)	Yes	Transparency

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
415000	Employee Education Reimbursement	One employee would like to utilize the program. (\$2,500)	Yes	Adequate professional, well trained staff
426000	Building & Grounds Supply & Maintenance	Maintenance for Garage doors, heaters, elevator, and overhead crane. Increase of (\$7,700)	No	Stay ahead of the maintenance curve
431000	Professional and Technical Service	Services needed for our buildings, electrical services, blue staking, and increased sampling for the State and EPA (Radium & UCMR5) Increase of (\$23,300) – <u>a one-time cost.</u>	No	Stay ahead of the maintenance curve
431050	Credit Card Merchant Fees	Fees will be paid by customers.	Yes	Transparency
448000	Operation Supplies	Chemicals needed for water treatment are going up. Tool replacement. Increase of (\$5,000)	Yes	Stay ahead of the maintenance curve
448400	Distribution and system repair and maintenance	Materials for pipe replacement projects and routine maintenance supplies are costing more. Increase of (\$60,000)	Yes	Stay ahead of the maintenance curve
448650	Meters	AMR replacement, Meter reading equipment/ software upgrade. Various meter sizes are all rising in price. Plastic lid replacement. Increase of (\$40,000)	No	Stay ahead of the maintenance curve
451100	Insurance and Surety Bonds	This line item will increase (\$1,725)	Yes	Transparency

461300	Street Opening Expense	The price of asphalt and concrete is increasing. Increase of (\$6,950)	No	Stay ahead of the maintenance curve
491150	Admin Services Reimbursement	The water department's portion for administration services will go up this year. Increase of (\$21,696)	Yes	Foster the growth of jobs & services

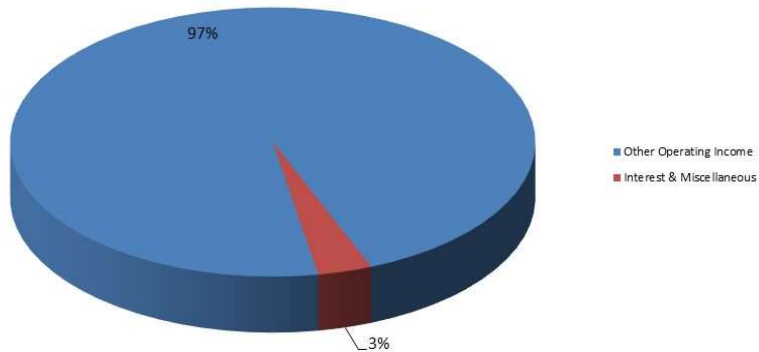
Performance Measures

Tier 1 <i>Improve & maintain infrastructure</i>							
Priority Objective: <i>Stay ahead of the maintenance curve</i>							
Department Strategy:	Replace the cities aging infrastructure with new PVC pipe to reduce main line leaks and improve water quality. Keep on track with our pipe replacment plan.						
			Performance Measures				
Performance Indicator:	Amount of PVC pipe replaced		FY2021 Actual	FY2022 Actual	FY2023 Target		FY2024 Budget
	New pipe installed (in feet)		4540	12,032	10,560		18,840
Teir 1 <i>Improve & maintain infrastructure</i>							
Priority Objective: <i>Stay ahead of the maintenance curve</i>							
Department Strategy:	Anually check all PRV (Pressure Reducing Valves) stations and perform routine maintainance and rebuilds to continue preformance and replace as needed.						
			Performance Measures				
Performance Indicator:	Annual PRV site inspection and work preformed.		FY2021 Actual	FY2022 Actual	FY2023 Target		FY2024 Budget
	PRV stations visited		130	130	130		130
	PRV rebuilt		64	65	80		90
	PRV replaced		3	2	5		5

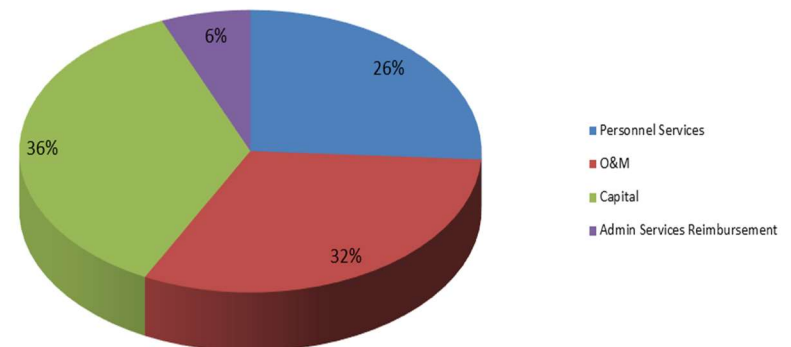
Tier 1 <i>Improve & maintain infrastructure</i>							
Priority Objective: Stay ahead of the maintenance curve							
Department Strategy:	Track the main line and service leaks we repair around the city. This can help with determining what areas need to be replaced as part of our replacement plan.						
			Performance Measures				
Performance Indicator:	Is pipe replacement helping lower the number of leaks?		FY2021 Actual	FY2022 Actual	FY2023 Target		FY2024 Budget
	Main line leaks		48	69	50		75
	Service leaks		6	15	18		20

Water Budget Graphs

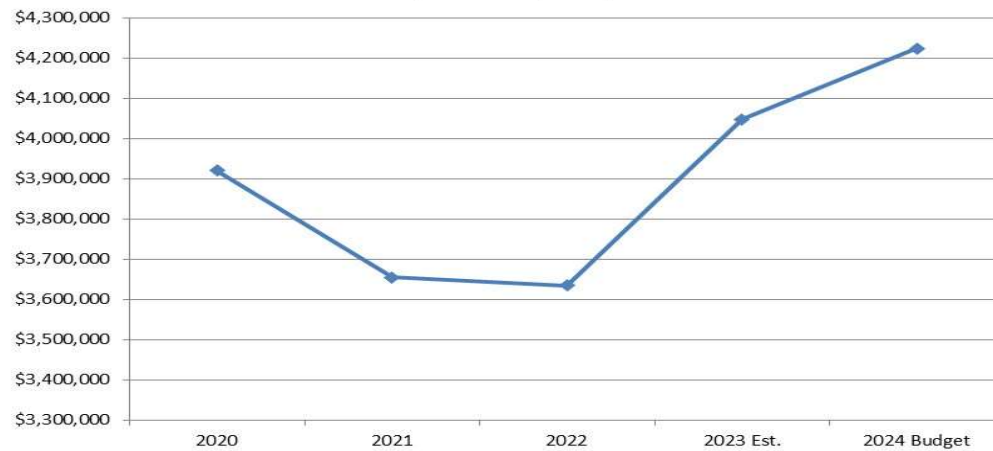
FY 2023-2024 Water Revenues



FY 2023-2024 Water Expenses



**Budget History
(Less Capital)**



Water Budget

WATER										Amended		
Account Number	Account Description	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	6 Month Actual	6 Month Estimate	Fiscal Year 2023 Est.	Fiscal Year 2023 Budget	Fiscal Year 2023 Budget	Fiscal Year 2024 Budget	Dollar Change	
OPERATING REVENUES												
517000 369020	Income From Uncoll Accts	773	881	793	291	350	641	1,000		1,000	0	
517000 371110	Metered Water Sales	5,717,223	5,794,429	5,303,723	2,670,005	2,634,995	5,305,000	5,305,000		5,545,000	240,000	
517010 372400	Connection Fees	18,794	22,648	22,835	9,204	10,000	19,204	40,000		40,000	0	
TOTAL OPERATING REVENUES		5,736,790	5,817,957	5,327,350	2,679,501	2,645,345	5,324,846	5,346,000	0	5,586,000	240,000	
OPERATING EXPENSES												
PERSONNEL SERVICES												
515100 411000	Salaries - Perm Employees	1,006,399	986,623	955,434	511,809	556,283	1,068,092	1,068,092		1,120,015	51,923	
515100 412000	Salaries-Temp & Part-Time	35,411	27,876	13,188	12,434	27,566	40,000	40,000		40,000	0	
515100 413010	Fica Taxes	77,529	74,873	71,926	39,177	45,592	84,769	84,769		88,741	3,972	
515100 413020	Employee Medical Ins	203,611	234,226	195,959	88,995	155,189	244,184	244,184		234,186	(9,998)	
515100 413030	Employee Life Ins	5,466	5,035	5,162	2,412	3,623	6,035	6,035		6,338	303	
515100 413040	State Retirement & 401 K	179,805	89,771	(40,394)	94,178	104,167	198,345	198,345		206,867	8,522	
515100 413100	Retired Employee Benefits	(4,786)	(4,662)	(4,905)	0	0	0	0		0	0	
515100 462180	Accrued Comp Time Exp	985	(1,690)	(156)	0	0	0	0		0	0	
515100 462190	Accrued Sick Leave Exp	1,725	(9,394)	1,199	0	0	0	0		0	0	
515100 462200	Accrued Vacation Expense	15,687	(27,107)	3,443	0	0	0	0		0	0	
515100 491640	WorkersCompPremiumCharge-ISF	20,250	19,542	18,609	10,087	11,137	21,224	21,224		22,166	942	
TOTAL PERSONNEL SERVICES		1,542,082	1,395,092	1,219,465	759,093	903,557	1,662,650	1,662,649	0	1,718,312	55,663	
OPERATIONS & MAINTENANCE												
515100 415000	Employee Education Reimb	1,286	0	0	0	2,500	2,500	7,500		2,500	(5,000)	
515100 421000	Books Subscr & Mmbrshp	6,825	5,950	6,884	800	5,500	6,300	7,500		7,500	0	
515100 422000	Public Notices	0	0	5,688	0	5,000	5,000	5,000		5,000	0	
515100 423000	Travel & Training	13,453	17,398	14,103	7,002	8,698	15,700	15,700		15,700	0	
515100 424000	Office Supplies	386	455	574	513	487	1,000	1,000		1,000	0	
515100 425000	Equip Supplies & Maint	69,740	63,480	83,906	61,088	52,412	113,500	113,500		113,500	0	
515100 426000	Bldg & Grnd Suppl & Maint	50,808	40,100	40,770	43,714	10,000	53,714	32,300		40,000	7,700	
515100 427000	Utilities	510,616	601,439	548,099	328,675	221,325	550,000	550,000		550,000	0	
515100 428000	Telephone Expense	18,612	11,173	80,155	16,416	10,000	26,416	25,000		25,000	0	
515100 429300	Computer Hardware	5,350	6,779	8,041	6,309	5,368	11,677	11,677		5,488	(6,189)	
515100 431000	Profess & Tech Services	96,738	91,229	100,638	80,268		80,268	102,600		125,900	23,300	
515100 431040	Bank & Investment Account Fees	1,868	2,797	4,538	1,744	856	2,600	2,600		2,600	0	
515100 431050	Credit Card Merchant Fees	16,730	22,431	23,822	13,970	8,990	22,960	22,960		0	(22,960)	
515100 431100	Legal And Auditing Fees	2,465	2,562	2,531	2,793	0	2,793	2,765		2,474	(291)	
515100 431400	Landfill Fees	3,045	2,640	2,435	995	1,500	2,495	4,000		4,000	0	
515100 448000	Operating Supplies	123,600	81,600	110,498	45,605	45,000	90,605	116,000		116,000	0	
515100 448400	Dist Systm Repair & Maint	355,209	323,100	378,715	272,363	120,000	392,363	240,000		300,000	60,000	
515100 448650	Meters	156,859	124,831	70,447	47,121	50,000	97,121	105,000		145,000	40,000	
515100 451100	Insurance & Surety Bonds	29,010	31,546	38,490	42,037	0	42,037	33,075		34,800	1,725	
515100 452300	Uncollectible Accounts	5,307	7,355	4,522	2,375	0	2,375	5,000		5,000	0	
515100 453600	Loss-Deleted Fixed Assets	77,560	31,536	103,987	0	0	0	0		0	0	
515100 461000	Miscellaneous Expense	526	1,035	8,635	617	650	1,267	3,100		3,100	0	

Water Budget (continued)

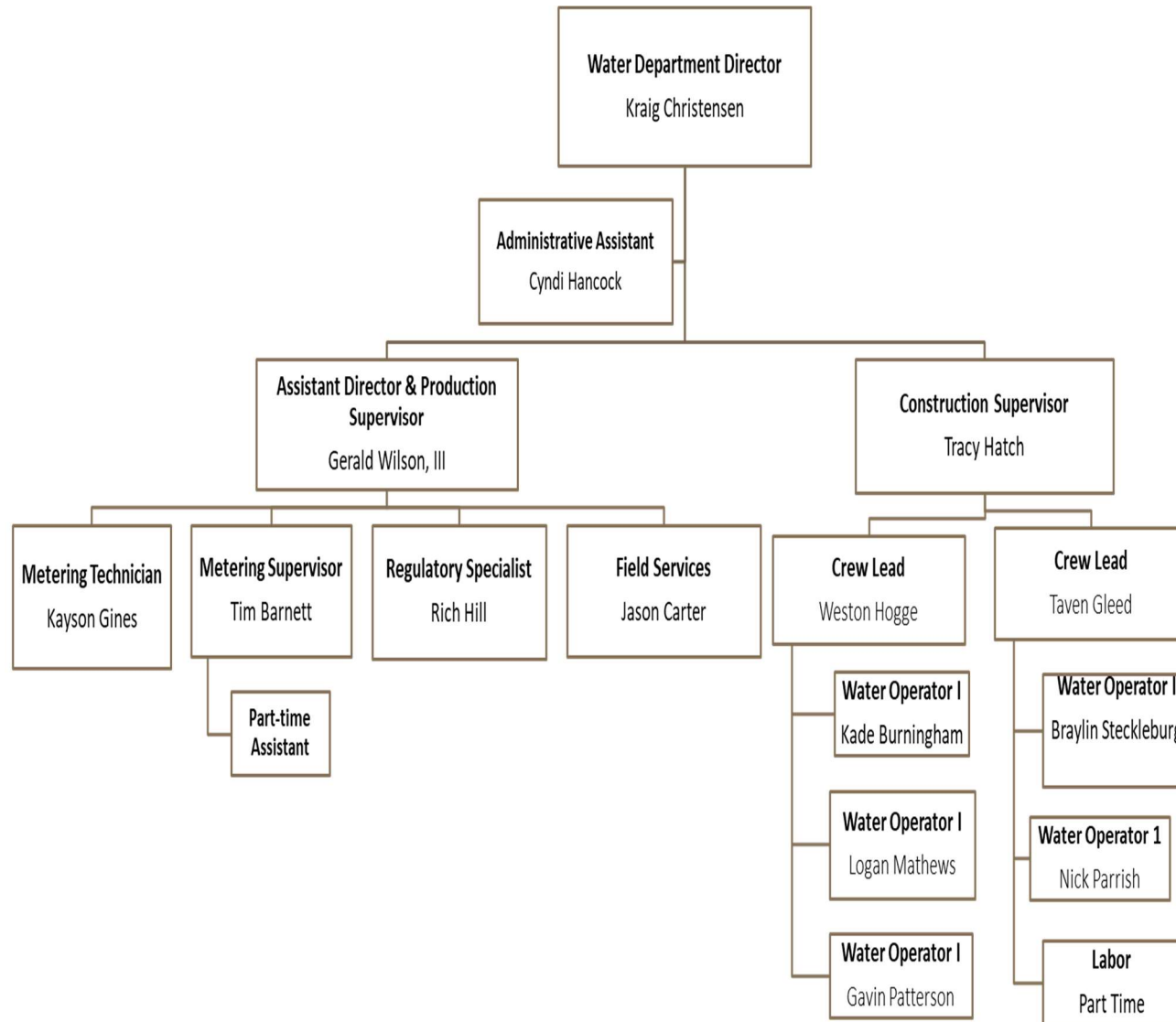
Account Number	Account Description	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	6 Month Actual	6 Month Estimate	Fiscal Year 2023 Est.	Fiscal Year 2023 Budget	Amended Fiscal Year 2023 Budget	Fiscal Year 2024 Budget	Dollar Change
515100 461300	Street Opening Expense	204,405	203,132	148,260	112,607	116,000	228,607	238,050		245,000	6,950
515100 461400	Purchase Of Water	195,605	219,400	259,187	240,850	0	240,850	281,000		281,000	0
515100 466000	Contingency	0	0	0	0	0	0	60,000		60,000	0
515100 491150	Admin Services Reimbursement	353,241	356,489	371,079	196,611	196,612	393,223	393,223		414,919	21,696
TOTAL OPERATIONS & MAINTENANCE		2,299,242	2,248,457	2,416,005	1,524,474	860,898	2,385,372	2,378,550	0	2,505,481	126,931
TOTAL OPERATING EXPENSES		3,841,324	3,643,549	3,635,470	2,283,567	1,764,455	4,048,022	4,041,199	0	4,223,793	182,594
EARNINGS (LOSS) FROM OPERATIONS		1,895,466	2,174,408	1,691,880	395,934	880,890	1,276,824	1,304,801	0	1,362,207	57,406
NON-OPERATING REVENUES (EXPENSES)											
513000 331210	FEMA Federal Assistance	0	10,326	2,498	0	0	0	0		0	0
513000 334700	Federal Grants-COVID Response	0	5,362	0	0	0	0	0		0	0
516000 369000	Sundry Revenues	162	6,094	1,495	1,739	0	1,739	1,000		1,000	0
516000 369300	Restitution - Misc	361	0	0	0	0	0	1,000		1,000	0
516010 361000	Interest & Investment Earnings	70,619	36,138	54,385	38,738	21,262	60,000	60,000		60,000	0
516010 361200	InvestmntUnrealized(Gain)/Loss	11,505	7,663	(129,817)	0	0	0	0		0	0
516020 364000	Gain on Fixed Asset Sales	10,000	224,134	53,200	0	0	0	20,000		20,000	0
518020 387120	Impact Fees	29,408	155,089	95,830	3,013	5,000	8,013	60,000		60,000	0
515100 453110	Interest Expense-InterfundPybl	(78,667)	(11,093)	0	0	0	0	0		0	0
518030 387110	Cont Aid-Mains Ltrls Mtrs	232,724	270,779	142,921	21,832	28,168	50,000	50,000		50,000	0
NON-OPERATING REVENUES - NET		276,112	704,490	220,511	65,323	54,430	119,753	192,000	0	192,000	0
EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		2,171,578	2,878,898	1,912,391	461,257	935,320	1,396,577	1,496,801	0	1,554,207	57,406
CAPITAL EXPENSES											
515100 471100	Land	0	442	185,550	0	0	0	0		0	0
515100 472100	Buildings	459,123	17,644	0	0	0	0	0		0	0
515100 472130	Wells	0	69,762	3,063	4,591	0	4,591	557,000		557,000	0
515100 473110	Water Mains	548,137	1,006,987	510,141	1,117,131	500,000	1,617,131	2,200,000		1,300,000	(900,000)
515100 474500	Machinery & Equipment	146,304	146,685	440,142	276,001	60,000	336,001	370,000		435,000	65,000
515100 474600	Vehicles	152,786	0	114,450	40,102	0	40,102	0		345,000	345,000
TOTAL CAPITAL EXPENSES		1,306,350	1,241,520	1,253,346	1,437,824	560,000	1,997,824	3,127,000	0	2,637,000	(490,000)

Not included in "Net Earnings (Loss) Before Transfers" when depreciation included

Water Budget (continued)

1	WATER												1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
3	Account Number	Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	Fiscal Year	2024 Budget	Change	3
4													4
5													5
6	Accrual Accounting Adjustments												6
7	515100 454800	Depreciation Expense	1,178,017	1,264,344	1,294,653	0	0	0	0	N/A	N/A	N/A	7
8	515100 496000	Fixed Assets Adjustments	(1,269,691)	(1,147,672)	(1,204,758)	(40,102)	0	(40,102)	0	N/A	N/A	N/A	8
9	515100 496010	In-House Cap.Water Project Adj	(458,642)	(457,156)	(426,755)	0	0	0	(453,000)		(239,000)	N/A	9
10	Total Accrual Accounting Adjustments		(550,316)	(340,484)	(336,859)	(40,102)	0	(40,102)	(453,000)	0	(239,000)	214,000	10
11													11
12	TOTAL WATER EXPENSES		4,676,025	4,555,678	4,551,957	3,681,289	2,324,455	6,005,744	6,715,199	0	6,621,793	(93,406)	12
13													13
14	EARNINGS (LOSS) BEFORE TRANSFERS		1,415,544	1,977,862	995,904	(936,465)	375,320	(561,145)	(1,177,199)	0	(843,793)	333,406	14
15													15
16	TRANSFERS IN (OUT)												16
17	518010 381000	Transfer From Other Funds	0	2,468,371	0	0	0	0	0			0	17
18		Use of (Addition to) Net Position	0	0	0	0	561,145	561,145	1,177,199		843,793	(333,406)	18
19	TOTAL OPERATING TRANSFERS IN (OUT)		0	2,468,371	0	0	561,145	561,145	1,177,199	0	843,793	(333,406)	19
20													20
21	NET EARNINGS (LOSS)		1,415,544	4,446,233	995,904	(936,465)	936,465	0	0	0	0	0	21

Water Organizational Chart



Light & Power Fund

Department Description

Bountiful City Light & Power (BCLP) provides electrical power to approximately 17,271 total customers in Bountiful City: 15,616 residential, 1,654 commercial, and one industrial customer. BCLP's electrical system includes: six substations in the City and two at its hydroelectric projects; 42 miles of 46,000 volt transmission lines; 90 miles of 7,200 volt overhead distribution system lines; 135 miles of 7,200 volt underground distribution system lines, and 75 miles of street light circuits.

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

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Upgrade feeders #572, #573, #574, and #576, and continue work on Renaissance and other projects as needed.
- Begin the replacement and upgrade of the 35-year-old control system at the Echo hydro project.
- Begin engineering for the upgrade of the Northwest substation.
- Continue to acquire sufficient additional sources of electrical power to stabilize BCLP's cost of power and improve its portfolio of 'green' and carbon-free resources of power. New projects now under contract include the Red Mesa Tapaha Solar Project (San Juan County, UT) and the Steel Solar Project (Box Elder County, Utah).

Operational Budget Highlights

BCLP's proposed budget for Fiscal Year 2023-2024 (FY 2024) totals \$36,595,491 and includes the following notable changes from the current year:

Operating Revenues

Proposed \$33,861,930, up \$4,933,857.

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
537000-375100	Electric Metered Sales	\$4,331,761 with 15.0% rate increase	Yes	Appropriate & reasonable utility rates.
537000-375300	Air Products Income	\$414,796 with 15.0% rate increase	Yes	Appropriate & reasonable utility rates.
538030-372410	Contribution in Aid To Construction	\$180,000 additional income from the Renaissance Project	Yes	Appropriate & reasonable utility rates.
537030-362000	Rental Income (Poles)	\$5,800 Increase Pole Attachment Fee from \$12 to \$13	Yes	Appropriate & reasonable utility rates.

Personnel Services

Proposed \$5,304,293, down \$(65,948).

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
(all applicable)	(all applicable)	\$(315,600) removed the addition of a 3-man crew (included in FY2022 & FY2023)	Yes	Budgetary Constraints
(all applicable)	(all applicable)	\$207,771 for 5.0% cost of living	Yes	Professional, well-trained staff.

Operations and Maintenance

Proposed \$25,748,570, up \$6,084,776.

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
535300-431000	Profess & Tech Services	\$30,000 arc flash study	Yes	Safety, Professional, well-trained staff
535300-431050	Credit Card Merch Fees	\$(100,000) customers to pay fees	Yes	Appropriate & reasonable utility rates.
535300-448611	Natural Gas	\$1,427,163 increased cost & usage	Yes	Appropriate & reasonable utility rates.
535300-448614	Plant Equip & Generation	\$179,574 with maintenance requirements	Yes	Appropriate & reasonable utility rates.
535300-448618	Echo Hydro Major Repair	\$400,000 for controls upgrade	Yes	Appropriate & reasonable utility rates.
535300-448620	Power Purch CRSP	\$(27,339) power production reduced due to drought	Yes	Appropriate & reasonable utility rates.
535300-448621	Power Purch IPP	\$881,091 power called back to meet 3 rd quarter requirements	Yes	Appropriate & reasonable utility rates.
535300-448622	Power Purch San Juan	\$(332,504) plant shutdown in September 2022	Yes	Appropriate & reasonable utility rates.
535300-448626	Power Purch UAMPS	\$2,485,930 for additional power to replace CRSP and San Juan	Yes	Appropriate & reasonable utility rates.
535300-448629	Pineview Hydro Major Repair	\$400,000 for controls upgrade	Yes	Appropriate & reasonable utility rates.
535300-448632	Distribution	\$(186,500) removed the addition of a 3-man crew	Yes	Budgetary Constraints
535300-448633	Street Light	\$(66,700) focus on LED upgrades	Yes	Stay ahead of the maintenance curve.
535300-448650	Meters	\$29,200 additional 12S Meters	Yes	Stay ahead of the maintenance curve.
535300-451100	Insurance & Surety Bonds	\$73,498 increased rates	Yes	Pay as you go.
535300-466000	Contingency	\$885,815 to balance budget	Yes	Pay as you go.
535300-491150	Admin Services Reimbursement	\$28,038 with increased costs	Yes	Pay as you go.

Non-Operating Revenues (Expenses)

Proposed \$426,189, up \$208,541.

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
536010-361000	Interest & Inv Earnings	\$209,852 increasing interest rates	Yes	Pay as you go.

Capital Expenditures

Proposed \$2,335,000, down \$(569,500).

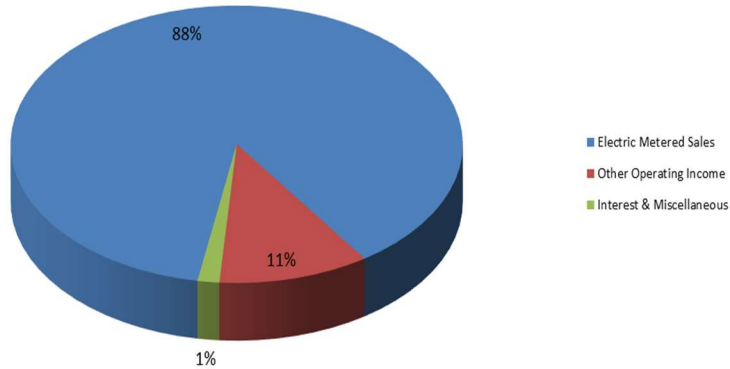
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
535300-472100	Building Office & Warehouse	\$200,000 garage extension	Yes	Long-term capital planning.
535000-474600	M&E Vehicles	\$182,000 normal fluctuation	Yes	Long-term capital planning.
535300-474820	CIP12 Dist Sys Feed #573	\$200,000 phase 1 feeder rebuild	Yes	Long-term capital planning.
535300-474880	CIP18 Dist Sys Feed #572/574 tie	\$200,000 feeder tie	Yes	Long-term capital planning.
535300-474920	CIP XX Dist Sys Renaissance	\$180,000 Renaissance	Yes	Long-term capital planning.

Performance Measures

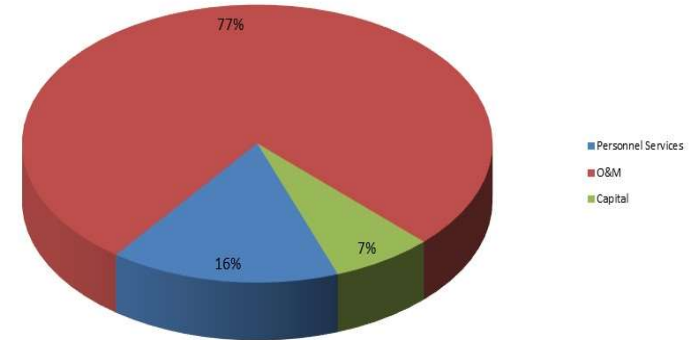
Tier 1: <i>Improve & Maintain Infrastructure</i>											
Priority Objective:			Communication of Accomplishments								
Department Strategy:			Employee Safety								
Performance Indicator:					Performance Measures						
					FY2021 Actual		FY2022 Actual		FY2023 Target		FY2024 Budget
			Number of Lost-Time Accidents		0		0		0		0
Tier 1: <i>Improve & Maintain Infrastructure</i>											
Priority Objective:			System Reliability								
Department Strategy:			System Reliability								
					Performance Measures						
					FY2021 Actual		FY2022 Actual		FY2023 Target		FY2024 Budget
Performance Indicator:			Number of poles replaced								
					156		125		135		135
			Feet of underground wire		23,410		30,000		25,000		25,000
			Number of trees trimmed		3,588		3,240		3,750		3,750
			Number of job sheets completed		100		72		130		130

Light & Power Budget Graphs

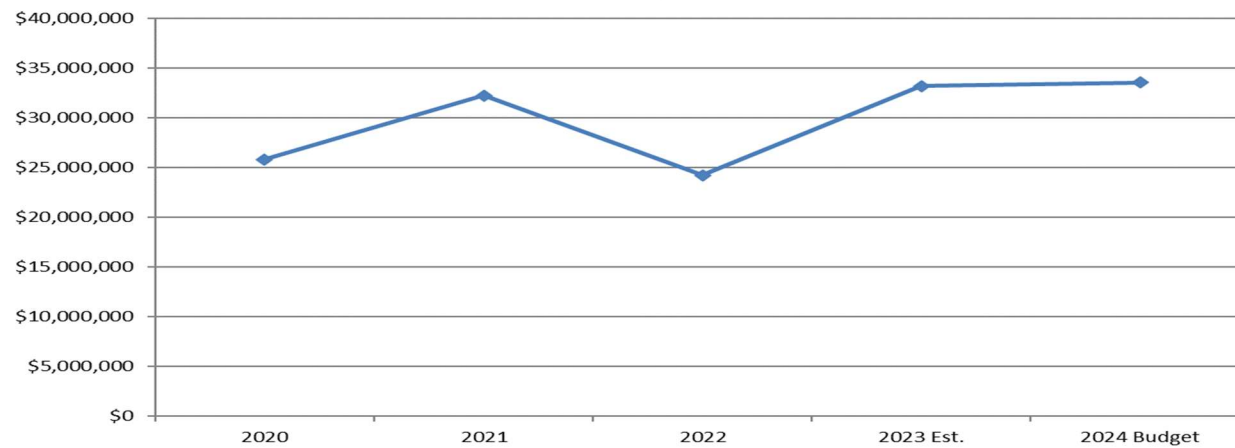
FY 2023-2024 Light & Power Revenues



FY 2023-2024 Light & Power Expenses



Budget History
(Less Capital)



Light & Power Budget

LIGHT & POWER											
Account Number	Account Description	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	6 Month Actual	6 Month Estimate	Fiscal Year 2023 Est.	Fiscal Year 2023 Budget	Amended Fiscal Year 2023 Budget	Fiscal Year 2024 Budget	Dollar Change
OPERATING REVENUES											
537030	362000 Rental Income	62,589	66,648	48,438	19,770	48,486	68,256	68,256		75,556	7,300
537010	372400 Connection Fees	94,835	115,713	94,269	47,359	47,359	94,718	100,000		100,000	0
538030	372410 Contrib In Aid To Construction	165,145	348,644	102,046	315,399	50,000	365,399	270,000		450,000	180,000
537000	375100 Electric Metered Sales	23,900,666	25,530,689	24,853,341	13,885,073	12,158,421	26,043,494	25,820,799		30,152,560	4,331,761
537000	375200 ElecMtrSale FdInTrff Residentl	30,283	47,535	60,605	36,150	0	36,150	0		0	0
537000	375230 ElecMtrSale NetMeter Residentl	199,192	215,119	216,927	118,786	0	118,786	0		0	0
537000	375231 ElecMtrSale NetMeterResidentlH	0	0	3,648	10,212	0	10,212	0		0	0
537000	375240 ElecMtrSale NetMeter SmallComl	11,546	11,651	9,605	5,397	0	5,397	0		0	0
537000	375250 ElecMtrSale NetMeter LargeComl	9,157	10,131	11,405	5,579	0	5,579	0		0	0
537000	375300 Air Products Income	1,934,393	2,080,247	2,174,261	1,365,948	1,152,794	2,518,742	2,255,018		2,669,814	414,796
537000	376100 Street Light System Income	406,857	409,073	411,437	195,928	218,072	414,000	414,000		414,000	0
TOTAL OPERATING REVENUES		26,814,663	28,835,449	27,985,983	16,005,600	13,675,132	29,680,733	28,928,073	0	33,861,930	4,933,857
OPERATING EXPENSES											
PERSONNEL SERVICES											
535300	411140 Plant Labor	533,114	561,502	566,633	283,973	268,079	552,052	552,052		575,902	23,850
535300	411141 Echo Hydro Labor	91,935	53,349	50,708	23,800	44,607	68,407	68,407		63,472	(4,935)
535300	411142 PineView Hydro Labor	28,734	22,192	17,659	25,016	4,586	29,602	29,602		22,104	(7,498)
535300	411150 Transmission Labor	12,853	18,873	45,016	7,292	18,272	25,564	25,564		56,347	30,783
535300	411151 Hydro Transmission Labor	10,109	3,079	1,263	0	1,845	1,845	1,845		1,581	(264)
535300	411152 Distribution Labor	1,293,044	1,282,288	1,293,277	630,095	758,958	1,389,053	1,686,562		1,618,799	(67,763)
535300	411153 Street Light Labor	21,456	50,807	14,664	12,613	52,744	65,357	65,357		18,355	(47,002)
535300	411154 Security Lighting Labor	149	0	215	0	0	0	0		269	269
535300	411155 Vehicle Labor	0	47	0	0	64	64	64		0	(64)
535300	411156 Special Equipment Labor	0	0	0	0	0	0	0		0	0
535300	411157 PCB Disposal Labor	0	0	0	0	1	1	1		(2)	(3)
535300	411158 Substation Labor	176,286	200,665	242,831	103,468	158,715	262,183	262,183		303,952	41,769
535300	411159 SCADA Labor	5,664	7,997	9,079	7,190	2,478	9,668	9,668		11,365	1,697
535300	411160 Communication Equipment Labor	55	0	0	0	0	0	0		0	0
535300	411161 Traffic Signal Labor	7,315	8,326	6,747	2,055	9,223	11,278	11,278		8,445	(2,833)
535300	411165 Meter Reading Labor	30,746	38,017	32,986	17,427	8,697	26,124	26,124		27,432	1,308
535300	411166 Administrative Labor	516,916	531,935	548,877	271,219	287,054	558,273	558,273		594,058	35,785
535300	411167 Engineering Labor	215,145	232,168	234,669	97,702	168,463	266,165	266,165		258,203	(7,962)
535300	411169 Power Commission Allowance	4,586	4,886	4,929	2,464	7,033	9,497	9,497		9,497	0
535300	413010 Fica Taxes	216,498	224,970	231,346	114,567	158,740	273,307	273,307		273,088	(219)
535300	413020 Employee Medical Ins	652,957	663,542	655,682	267,583	493,133	760,716	760,716		702,418	(58,298)
535300	413030 Employee Life Ins	15,986	16,158	16,714	7,565	12,732	20,297	20,297		20,164	(133)
535300	413040 State Retirement & 401 K	496,882	282,614	(95,509)	282,868	354,744	637,612	637,612		633,338	(4,274)
535300	413100 Retired Employee Benefits	(10,701)	(10,226)	(12,705)	0	0	0	0		0	0
535300	462180 Accrued Comp Time Exp	595	207	(587)	0	0	0	0		0	0
535300	462190 Accrued Sick Leave Exp	315	6,141	(4,004)	0	0	0	0		0	0
535300	462200 Accrued Vacation Expense	34,677	14,071	(24,217)	0	0	0	0		0	0
535300	491640 WorkersCompPremiumCharge-ISF	88,111	91,687	93,243	45,410	60,257	105,667	105,667		105,506	(161)
TOTAL PERSONNEL SERVICES		4,443,426	4,305,295	3,929,515	2,202,309	2,870,423	5,072,732	5,370,241	0	5,304,293	(65,948)

Light & Power Budget (continued)

1	LIGHT & POWER									Amended			1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number	Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	2023 Budget	2024 Budget	Change	3
4													4
5	OPERATIONS & MAINTENANCE												5
6	535300	415000	Employee Education Benefits	0	0	0	0	0	0		2,500	2,500	6
7	535300	421000	Books Subscr & Mmbrshp	18,330	17,208	17,098	16,810	4,090	20,900	20,900	20,700	(200)	7
8	535300	422000	Public Notices	137	809	70	1,002	1,002	2,004	14,950	14,000	(950)	8
9	535300	423000	Travel & Training	25,214	18,864	58,997	15,504	61,496	77,000	77,000	86,100	9,100	9
10	535300	423001	Education Benefit	13,860	11,728	13,089	12,980	6,994	19,974	19,974	11,675	(8,299)	10
11	535300	423002	Travel Board Members	7,841	11,148	26,094	2,883	20,417	23,300	23,300	24,400	1,100	11
13	535300	424000	Office Supplies	45	651	0	0	0	0	0	0	0	13
14	535300	424001	Drafting	1,035	980	980	1,193	1,308	2,500	2,500	2,500	0	14
15	535300	424002	Office & Warehouse	78,043	77,505	87,516	40,210	72,786	112,996	112,996	94,105	(18,891)	15
16	535300	429300	Computer	112,614	100,406	87,125	41,975	120,070	162,045	162,045	133,821	(28,224)	16
17	535300	431000	Profess & Tech Services	19,873	9,940	4,823	1,940	6,887	8,827	8,827	39,012	30,185	17
18	535300	431001	Blue Stake & Location	3,720	5,333	6,384	1,632	9,368	11,000	11,000	16,000	5,000	18
19	535300	431040	Bank & Investment Account Fees	14,776	14,392	14,658	7,378	7,378	14,756	18,000	18,000	0	19
20	535300	431050	Credit Card Merchant Fees	91,206	97,810	103,872	60,909	60,909	121,818	100,000	0	(100,000)	20
21	535300	431100	Legal And Auditing Fees	14,460	14,333	17,124	13,958	0	13,958	13,816	13,677	(139)	21
22	535300	431400	Landfill Fees	1,385	980	1,145	575	575	1,150	1,500	1,500	0	22
23	535300	445200	Uniforms & Safety Equip	0	17	0	0	0	0	0	0	0	23
24	535300	445201	Safety Equipment	40,269	36,289	26,581	15,557	49,393	64,950	64,950	62,470	(2,480)	24
25	535300	445202	Uniforms	40,405	28,461	42,567	16,982	38,868	55,850	55,850	55,850	0	25
26	535300	448611	Natural Gas	856,976	1,003,899	1,695,732	1,984,500	1,342,726	3,327,226	869,350	2,296,513	1,427,163	26
27	535300	448613	Power Plant Operating Costs	93,790	99,314	114,463	110,283	125,441	235,724	185,724	218,467	32,743	27
28	535300	448614	Power Plant Equipment Repairs	61,855	52,257	271,518	302,681	189,708	492,389	492,389	671,963	179,574	28
29	535300	448617	Power Plant Major Repairs	1,704,125	0	0	384,665	1,815,335	2,200,000	0	0	0	29
30	535300	448618	Echo Hydro Major Repairs	1,191,107	34,411	292,765	0	30,000	30,000	0	400,000	400,000	30
31	535300	448620	Power Purch CRSP	3,561,759	3,390,838	3,182,053	1,575,529	1,647,765	3,223,294	3,196,200	3,168,861	(27,339)	31
32	535300	448621	Power Purch IPP	17,235	17,604	432,242	739,341	545,298	1,284,639	678,908	1,559,999	881,091	32
33	535300	448622	Power Purch San Juan	1,639,859	1,602,042	1,537,587	644,691	450,000	1,094,691	525,704	193,200	(332,504)	33
34	535300	448626	Power Purch UAMPS (Pool etc)	5,945,853	6,904,393	8,054,319	5,837,985	5,228,040	11,066,025	8,283,282	10,769,212	2,485,930	34
35	535300	448627	Echo Hydro Operating Costs	304,449	337,371	267,393	163,114	199,591	362,705	362,705	354,175	(8,530)	35
36	535300	448628	Pineview Hydro Operating Costs	120,230	110,738	81,549	56,933	130,223	187,156	187,156	190,355	3,199	36
37	535300	448629	Pineview Hydro Major Repairs	58,939	50,800	0	0	20,000	20,000	0	400,000	400,000	37
38	535300	448630	Transmission	3,841	4,636	46,043	3,543	0	3,543	25,000	25,000	0	38
39	535300	448631	Hydro Transmission	97,780	43,627	22,467	22,050	10,000	32,050	62,113	70,137	8,024	39
40	535300	448632	Distribution	998,987	1,155,820	821,777	439,183	639,183	1,078,366	1,385,620	1,199,120	(186,500)	40
41	535300	448633	Street Light	524,192	374,317	271,983	22,656	354,044	376,700	376,700	310,000	(66,700)	41
42	535300	448634	Security Lighting	850	0	0	0	0	0	1,000	1,000	0	42

Light & Power Budget (continued)

LIGHT & POWER													1
			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
	Account Number	Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	Fiscal Year	2024 Budget	Change	3
													4
5	535300	448635	Vehicles	82,641	102,595	107,972	62,257	42,043	104,300	104,300	114,500	10,200	5
6	535300	448636	Special Equipment	25,407	66,547	37,194	10,170	25,000	35,170	54,750	47,050	(7,700)	6
7	535300	448637	Transformers	178,657	179,630	185,735	68,501	261,499	330,000	330,000	330,000	0	7
8	535300	448638	PCB Disposal	3,502	4,883	3,823	3,299	3,299	6,598	7,500	7,500	0	8
9	535300	448639	Substation	126,583	197,434	134,305	15,688	52,939	68,627	158,627	138,597	(20,030)	9
10	535300	448640	SCADA	14,744	18,228	15,035	0	15,000	15,000	29,000	35,000	6,000	10
11	535300	448641	Communication Equipment	43,066	31,667	36,030	18,196	22,196	40,392	54,950	49,852	(5,098)	11
13	535300	448642	Traffic Signal	21	36	0	0	0	0	0	0	0	13
14	535300	448643	Easements	0	0	0	0	0	0	1,000	1,000	0	14
15	535300	448650	Meters	95,075	90,471	54,408	17,398	17,398	34,796	172,370	201,570	29,200	15
16	535300	448700	Power Purch FdInTrff Residentl	11,162	17,352	21,925	10,352	10,352	20,704	0	0	0	16
17	535300	448730	Power Purch NetMeter Residentl	91,852	79,054	75,440	30,773	30,773	61,546	0	0	0	17
18	535300	448731	Power Purch NetMeter ResidentlH	0	0	1,260	2,056	2,056	4,112	0	0	0	18
19	535300	448740	Power Purch NetMeter SmallComl	1,913	1,780	2,101	710	710	1,420	0	0	0	19
20	535300	448750	Power Purch NetMeter LargeComl	37	14	26	5	0	5	0	0	0	20
21	535300	451100	Insurance & Surety Bonds	136,026	155,271	200,307	201,979	0	201,979	156,758	230,256	73,498	21
22	535300	461000	Miscellaneous Expense	26,737	6,425	34,298	7,640	10,000	17,640	21,000	21,000	0	22
23	535300	466000	Contingency	0	0	0	0	0	0	629,060	1,514,875	885,815	23
24	535300	491150	Admin Services Reimbursement	492,714	508,509	529,248	302,510	302,510	605,020	605,020	633,058	28,038	24
25	TOTAL OPERATIONS & MAINTENANCE		18,995,178	17,088,817	19,039,119	13,290,176	13,984,669	27,274,845	19,663,794	0	25,748,570	6,084,776	25
26	TOTAL OPERATING EXPENSES		23,438,604	21,394,113	22,968,634	15,492,485	16,855,092	32,347,577	25,034,035	0	31,052,863	6,018,828	26
27	EARNINGS (LOSS) FROM OPERATIONS		3,376,059	7,441,337	5,017,349	513,116	(3,179,960)	(2,666,844)	3,894,038	0	2,809,067	(1,084,971)	27
28	NON-OPERATING REVENUES (EXPENSES)												28
29	NON-OPERATING REVENUES (EXPENSES)												29
30	NON-OPERATING REVENUES (EXPENSES)												30
31	533000	331210	FEMA Federal Assistance	0	500,403	97,359	0	0	0	0	0	0	31
32	533000	334700	Federal Grants-COVID Response	12,656	31,794	0	0	0	0	0	0	0	32
33	533000	335000	Federal Bnd Intrst Subsidy	218,635	76,569	0	0	0	0	0	0	0	33
34	536000	363015	Sales Tax Vendor Discount	13,483	15,170	14,522	8,349	8,349	16,698	13,000	17,000	4,000	34
35	536000	369000	Sundry Revenues	56,264	108,262	118,953	41,656	41,656	83,312	100,311	105,000	4,689	35
36	536010	361000	Interest & Investment Earnings	441,085	192,535	181,179	171,950	171,950	343,900	184,837	394,689	209,852	36
37	536010	361010	Interest Inc Rate Stabilize	117,288	0	0	0	0	0	0	0	0	37
38	536010	361012	Interest Inc UAMPS	7,495	2,987	3,240	6,159	6,159	12,318	3,000	8,000	5,000	38
39	536010	361014	Interest Inc 2010 Bond	13,278	2,511	0	0	0	0	0	0	0	39
40	536010	361200	InvestmntUnrealized(Gain)/Loss	86,787	31,616	(479,981)	0	0	0	0	0	0	40
41	536020	364000	Gain on Fixed Asset Sales	6,881	0	39,900	0	0	0	0	4,000	4,000	41
42	537000	369020	Income From Uncoll Accts	5,569	6,343	5,708	2,099	2,099	4,198	6,000	6,000	0	42
43	535300	452300	Uncollectible Accounts	(40,295)	(65,024)	(25,733)	(22,337)	(22,337)	(44,674)	(80,000)	(80,000)	0	43
44	535300	453101	Interest Exp Customer Deposits	(17,770)	(4,303)	(3,670)	(10,056)	(10,056)	(20,112)	(9,500)	(28,500)	(19,000)	44
45	535300	453600	Loss-Deleted Fixed Assets	0	0	(31,096)	0	0	0	0	0	0	45
46	535300	481000	Principa on Bonds	(705,000)	(9,350,000)	0	0	0	0	0	0	0	46
47	535300	482000	Interest on Bonds	(516,888)	(179,754)	0	0	0	0	0	0	0	47
48	535300	483500	Arbitrage Compliance Fees	0	(1,750)	0	0	0	0	0	0	0	48
49	535300	484000	Paying Agents Fees	(3,200)	0	0	0	0	0	0	0	0	49
50	NON-OPERATING REVENUES - NET		(303,732)	(8,632,642)	(79,619)	197,820	197,820	395,640	217,648	0	426,189	208,541	50
51	EARNINGS (LOSS) BEFORE CAPITAL AND TRANSFERS		3,072,327	(1,191,306)	4,937,731	710,936	(2,982,140)	(2,271,204)	4,111,686	0	3,235,256	(876,430)	51
52													52
53													53

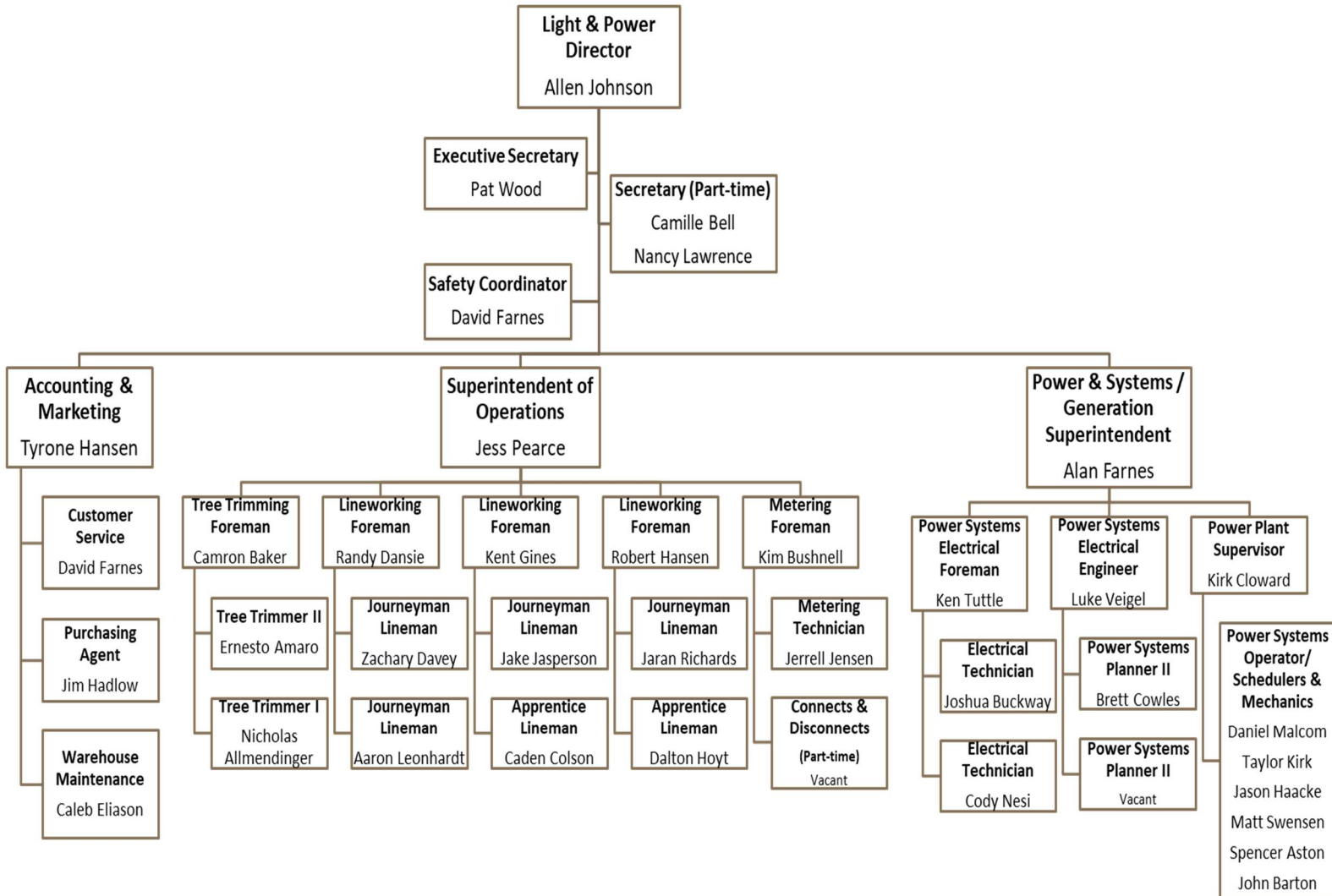
Light & Power Budget (continued)

LIGHT & POWER													1
			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
	Account Number	Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	Fiscal Year	2024 Budget	Change	3
													4
5	CAPITAL EXPENSES												5
6	535300	472100 Buildings	11,594	37,424	92,906	0	0	0	200,000		400,000	200,000	6
7	535300	473135 Dist System	0	0	0	0	0	0	200,000		200,000	0	7
8	535300	473140 Dist Street Lights	19,823	0	0	0	0	0	0		0	0	8
9	535300	474515 M&E Echo	0	0	0	0	0	0	420,000		0	(420,000)	9
10	535300	474600 Vehiles	211,813	450,750	195,480	0	23,000	23,000	188,000		370,000	182,000	10
11	535300	474710 CIP 01 138KV Trans Substation	0	0	0	0	0	0	0		0	0	11
12	535300	474715 CIP 01 138KVTransSubstationLbr	3,338	0	0	0	0	0	0		0	0	12
13	535300	474770 CIP 07 DistSys-CreeksideViewsC	0	0	6,530	13,561	0	13,561	0		0	0	13
14	535300	474775 CIP 07 DistSys-CreeksideViewsL	0	0	3,667	3,019	0	3,019	0		0	0	14
15	535300	474790 CIP 09 Dist Sub NW Substation	15,803	883	0	0	0	0	615,000		615,000	0	15
16	535300	474800 CIP 10 Dist Sub NE Substation	0	0	0	8,095	0	8,095	0		0	0	16
17	535300	474810 CIP 11 Dist Sys Cottages Main	0	32,129	0	0	0	0	0		200,000	200,000	17
18	535300	474815 CIP 11 Dist SysCottagesMainLbr	0	10,726	0	0	0	0	0		0	0	18
19	535300	474820 CIP 12 Dist Sys Feeder #575	153,315	392,402	724,156	0	0	0	0		0	0	19
20	535300	474825 CIP 12 Dist Sys Feeder#575 Lbr	0	44,245	4,104	0	0	0	0		0	0	20
21	535300	474830 CIP 13 Dist Sys Feeder #272	0	187,008	151,604	1,831	0	1,831	131,000		0	(131,000)	21
22	535300	474835 CIP 13 Dist Sys Feeder #272Lbr	0	5,449	78,937	0	0	0	0		0	0	22
23	535300	474840 CIP 14 Dist Sys Stone Creek	13,075	22,568	0	0	50,000	50,000	50,000		0	(50,000)	23
24	535300	474845 CIP 14 Dist Sys StoneCreek Lbr	4,485	3,720	0	0	0	0	0		0	0	24
25	535300	474850 CIP 15 Dist Sys Feeder #373	5,657	0	0	0	0	0	80,000		0	(80,000)	25
26	535300	474855 CIP 15 Dist Sys Feeder #373Lbr	687	0	0	0	0	0	0		0	0	26
27	535300	474860 CIP 16 Dist Sys 400 N Pump	1,774	14,498	0	0	0	0	0		200,000	200,000	27
28	535300	474865 CIP 16 Dist Sys 400 N Pump Lbr	0	706	0	0	0	0	0		0	0	28
29	535300	474870 CIP 17 Dist SysFeeder#673-#271	161,692	0	0	0	0	0	0		0	0	29
30	535300	474875 CIP 17 DistSysFeeder#673-#271L	6,523	0	0	0	0	0	0		0	0	30
31	535300	474880 CIP 18 Dist Sys Feeder #574 Ex	10,892	0	0	381,715	0	381,715	687,500		0	(687,500)	31
32	535300	474885 CIP 18 Dist Sys Feeder #574 Lb	607	0	0	50,710	0	50,710	0		0	0	32
33	535300	474890 CIP 19 Dist Sys Feeder #576	0	0	1,106	118,352	0	118,352	263,000		100,000	(163,000)	33
34	535300	474895 CIP 19 Dist Sys Feeder #576 Lb	0	0	82	16,885	0	16,885	0		0	0	34
35	535300	474900 CIP 20 Dist Sys PV & Bat Sys	0	0	0	0	10,000	10,000	0		0	0	35
36	535300	474905 CIP 20 Dist Sys Washington Lbr	0	0	0	2,070	0	2,070	0		0	0	36
37	535300	474910 CIP 21 Dist Sys Main St. MRI	0	0	0	16,331	0	16,331	0		0	0	37
38	535300	474915 CIP 21 Dist Sys Main St. MRI L	5,893	1,126	0	952	0	952	0		0	0	38
39	535300	474920 CIP 22 Dist Sys Renaissance	0	24,991	1,514	43,175	0	43,175	70,000		250,000	180,000	39
40	535300	474925 CIP 22 Dist Sys RenaissanceLbr	0	1,380	417	5,473	0	5,473	0		0	0	40
41	535300	474930 CIP 23 Dist Sys 500 S Orchard	0	15,509	0	0	0	0	0		0	0	41
42	535300	474935 CIP 23 Dist Sys 500 S OrchardL	0	5,627	0	0	0	0	0		0	0	42
43	535300	474940 CIP 24 Dist Sys RenaissanceMRI	468,550	0	0	29,315	0	29,315	0		0	0	43
44	535300	474945 CIP 24 Dist Sys Renaissance Lb	0	0	0	5,287	0	5,287	0		0	0	44
45	TOTAL CAPITAL EXPENSES		1,095,521	1,251,142	1,260,503	696,770	83,000	779,770	2,904,500	0	2,335,000	(569,500)	45

Light & Power Budget (continued)

1	LIGHT & POWER												1	
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2	
3	Account Number		Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	2023 Budget	2024 Budget	Change	3
4														4
5	Accrual Accounting Adjustments													5
6	535300	454800	Depreciation Expense	2,540,165	2,541,499	2,475,513	0	0	0	0	0	N/A	N/A	6
7	535300	454900	Amortization Expense	1,296,107	1,296,107	1,296,107	0	0	0	0	0	83,872	83,872	7
8	535300	496000	Fixed Assets Adjustments	(1,035,634)	(1,199,799)	(1,257,878)	0	0	0	0	0	N/A	N/A	8
9	535300	496100	Bond Principal Pmt Adjustment	(705,000)	(9,350,000)	0	0	0	0	0	0	N/A	N/A	9
10	Total Accrual Accounting Adjustments			2,095,638	(6,712,192)	2,513,742	0	0	0	0	0	83,872	83,872	10
11														11
13	TOTAL POWER EXPENSES			30,328,000	28,286,016	29,318,566	17,627,767	16,970,485	33,192,133	30,610,115	0	36,595,491	5,985,376	13
14														14
15	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS			(118,832)	4,269,744	1,163,486	14,166	(3,065,140)	(3,050,974)	1,207,186	0	816,384	(390,802)	15
16														16
17	OPERATING TRANSFERS IN (OUT)													17
18	535300	492000	Transfer To General Fund	(2,415,084)	(2,752,122)	(2,515,188)	(1,406,120)	(1,175,960)	(2,582,080)	(2,582,080)		(3,015,256)	(433,176)	18
19			Use of (Addition to) Net Position						0	1,374,894		2,198,872	823,978	19
20	TOTAL OPERATING TRANSFERS IN (OUT)			(2,415,084)	(2,752,122)	(2,515,188)	(1,406,120)	(1,175,960)	(2,582,080)	(1,207,186)	0	(816,384)	390,802	20
21														21
22	NET EARNINGS (LOSS)			(2,533,916)	1,517,622	(1,351,702)	(1,391,954)	(4,241,100)	(5,633,054)	0	0	0	0	22

Light & Power Organizational Chart



Golf Fund

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Remodel Pro-shop in Golf Course Clubhouse.
- Enhance tournament experience through implementation of Golf Genius Software.
- Rebuild and Renovate #14 Tees and greenside bunkers.
- Install aeration system in irrigation reservoir.
- Install smart remote irrigation controls.

Operational Budget Highlights

Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
347100	Admission and Green Fees	Increase of \$24,000 for proposed green fee increase along with projected higher number of rounds played	Yes	World Class Golf Facility
362300	Rent of Golf Carts	Increase of \$25,000 for proposed cart fee increase along with projected higher number of cart rentals in association with more rounds played	Yes	World Class Golf Facility
362400	Lease of Restaurant	Projected decrease of \$10,000 due to new Concessionaire agreement	Yes	World Class Golf Facility
347450	Pro-shop Sales	Projected increase of \$32,000 due to increased sales through more tournament revenue and more merchandise sold.	Yes	World Class Golf Facility

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries-Perm Employees	\$26,447 increase for scheduled employee merit increases and cost of living adjustment	Yes	Professional, well-trained staff
412100	Temp Employees - Grounds	\$4,000 decrease for reduced number of employees and more efficient management operations and practices.	Yes	Professional, well-trained staff
413010	FICA Taxes	\$2,789 increase for FICA Taxes	Yes	Professional, well-trained staff
413020	Employee Med. Insurance	\$5,679 increase for adjustments in medical insurance premiums	Yes	Professional, well-trained staff
413040	Retirement and 401K	\$4,469 increase for additional costs to the City for State Retirement and 401K contributions	Yes	Professional, well-trained staff

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
423000	Travel & Training	Increase \$2,000 as a part of our recruit, train, and retain program to pay for certifications and training for employees in both the pro-shop and maintenance staff.	Yes	Professional Well-Trained Staff
425000	Equip Supplies & Maint.	Decrease of \$80,500 due to moving payment for Toro maintenance equipment payment to Log-term Capital plan. This will be the last payment of 5.	Yes	World Class Golf Facility
426000	Bldg. & Grnd. Suppl & Maint.	Increase of \$58,500 due to increase in secondary water fees as assessed by Bountiful Irrigation Company.	Yes	World Class Golf Facility
426100	Special Projects	Decrease of \$5,000 due to fewer on course projects planned	Yes	Pay as you go
448000	Operating Supplies	Increase of \$1,500 due to increased costs of supplies, goods, and services.	Yes	World Class Golf Facility
448240	Items purchased for resale	Increase of \$36,000 due to more pro shop sales along with recent increase of cost of goods sold.	Yes	World Class Golf Facility
491150	Admin services reimbursement	Increase of \$8,186 as estimated by Finance Department for Admin Services reimbursement	Yes	Financial Balance and Accountability

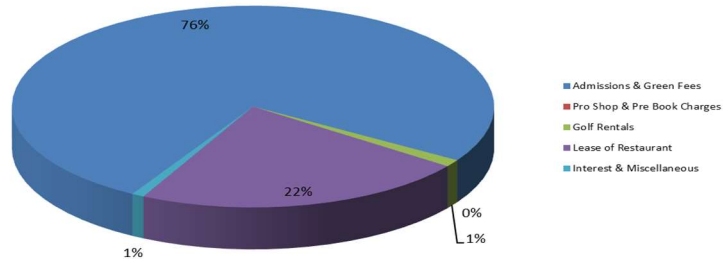
Performance Measures

Tier 3: Quality & Varied Recreational Opportunities								
Priority Objective: World Class Golf Facilities								
Department Strategy:	Track damage to golf cart fleet by patrons. Use Trims Software to total maintenance costs for damage repairs and take appropriate actions to reduce damage through greater communication with patrons.							
			Performance Measures					
			FY2021 Actual	FY2022 Actual		FY2023 Target		FY2024 Budget
Performance Indicator:	Actual cost of damage repairs to carts.		\$8,948.00	\$8,051.00		\$4,000.00		\$4,000.00
Tier 3: Quality & Varied Recreational Opportunities								
Priority Objective: World Class Golf Facilities								
Department Strategy:	Inspect 100 lateral irrigation valves and make any needed repairs.							
			Performance Measures					
			FY2021 Actual	FY2022 Actual		FY2023 Target		FY2024 Budget
Performance Indicator:	Number of lateral irrigation valves inspected and repair as needed.		58	85		100		100

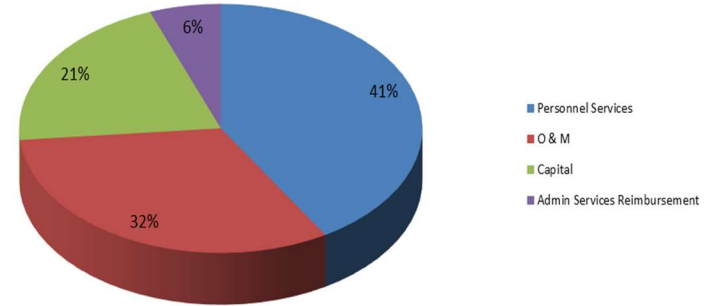
Tier 3: Quality & Varied Recreational Opportunities								
Priority Objective: <i>World Class Golf Facility</i>								
Department Strategy:		Increase corporate/charity events to reach budget sustaining number.						
				Performance Measures				
			FY2021 Actual	FY2022 Actual		FY2023 Target		FY2024 Budget
Performance Indicator:		Number of Corporate/Charity Events	11	22		26		26
Tier 3: Quality & Varied Recreational Opportunities								
Priority Objective: <i>World Class Golf Facility</i>								
Department Strategy:		Increase number of rounds played using 2019 Strategic plan principles and marketing budget, to reach budget sustaining numbers						
			Performance Measures					
			FY2021 Actual	FY2022 Actual		FY2023 Target		FY2024 Budget
Performance Indicator:		Number of rounds played	71,058	70,029		72,000		72,000

Golf Budget Graphs

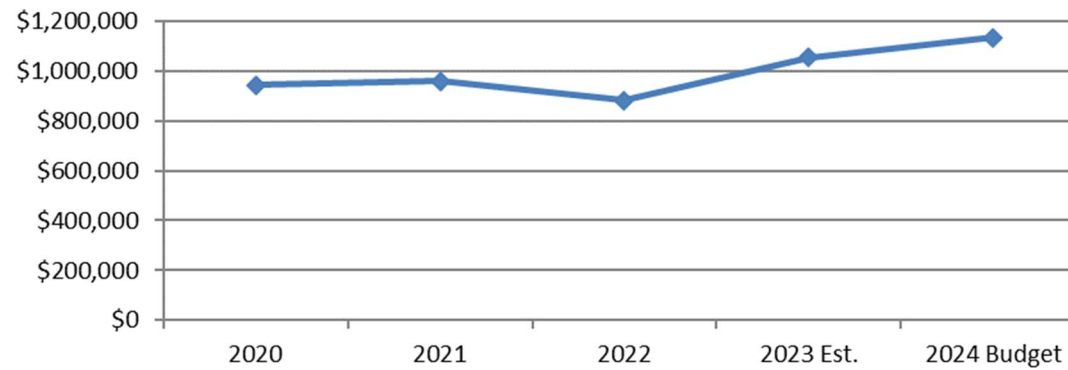
FY 2023-2024 Golf Revenues



FY 2023-2024 Golf Expenses



**Budget History
(Less Capital)**



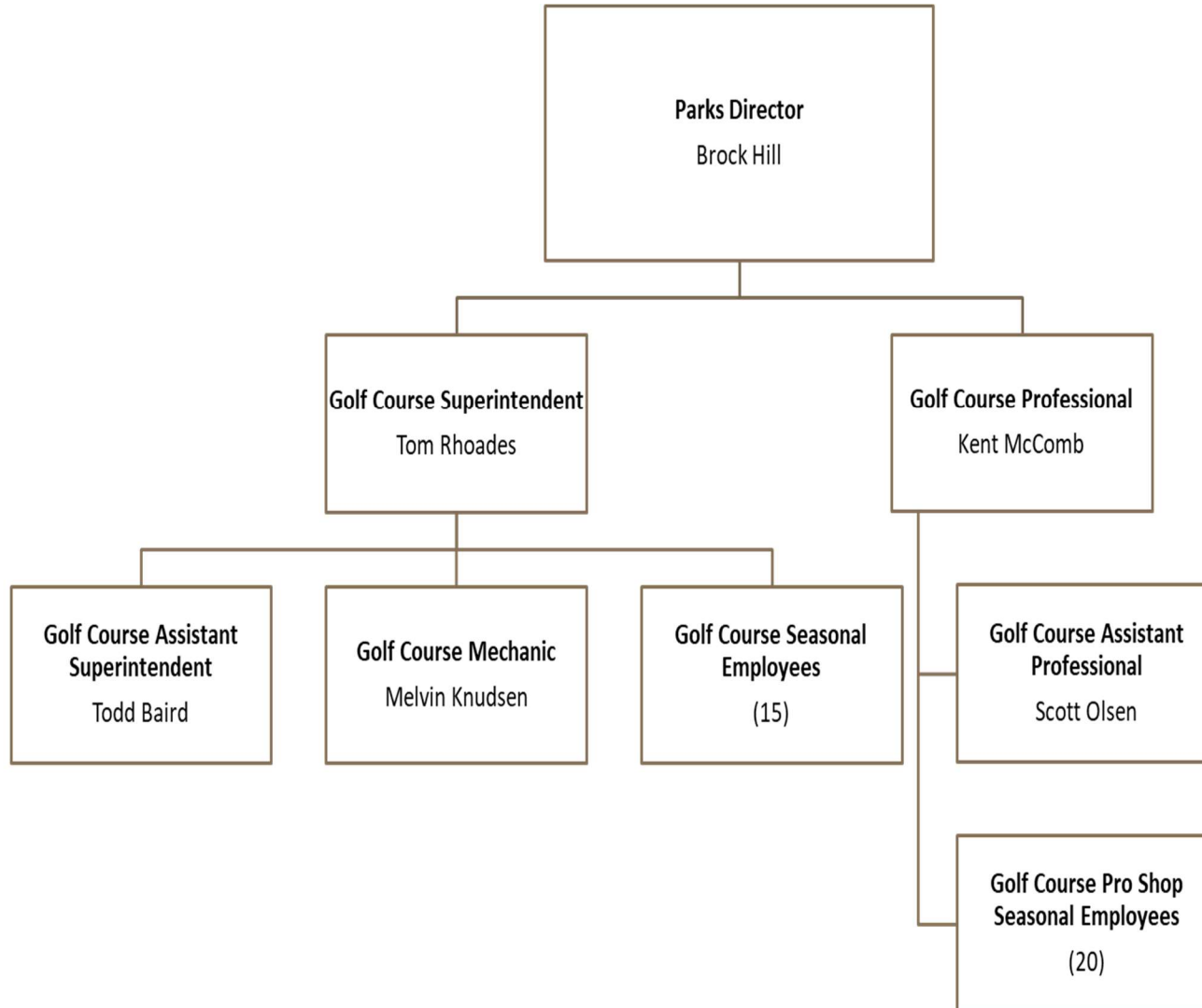
Golf Budget

1	GOLF COURSE												1
2													2
3	Account Number		Account Description	Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	3
4				2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	2023 Budget	2024 Budget	Change
5	OPERATING REVENUES												5
6	557020	347100	Admissions & Green Fees	915,097	1,000,507	970,771	572,334	401,666	974,000	974,000		998,000	24,000
7	557030	362300	Rent Of Golf Carts	390,779	460,515	435,202	263,962	187,038	451,000	451,000		476,000	25,000
8	557030	362320	Pro Shop Equipment Rentals	3,389	3,803	5,064	4,021	2,500	6,521	3,500		5,000	1,500
9	557030	362400	Lease Of Restaurant	12,214	7,330	3,695	4,012	5,988	10,000	10,000		10,000	0
10	557040	347450	Pro Shop Sales	206,709	271,473	274,144	225,277	80,000	305,277	264,000		296,000	32,000
11	557040	347460	Concession Sales	0	0	6,736	0	500	500	10,000		10,000	0
12	TOTAL OPERATING REVENUES			1,528,188	1,743,628	1,695,611	1,069,606	677,692	1,747,298	1,712,500	0	1,795,000	82,500
13													13
14	OPERATING EXPENSES												14
15	PERSONNEL SERVICES												15
16	555500	411000	Salaries - Perm Employees	388,466	441,434	440,081	208,846	256,121	464,967	464,967		491,414	26,447
17	555500	412100	Temp Employees - Grounds	120,091	96,936	78,225	45,433	50,000	95,433	125,000		121,000	(4,000)
18	555500	412200	Temp Employees - Pro Shop	99,945	99,957	93,034	54,624	55,000	109,624	114,000		114,000	0
19	555500	413010	Fica Taxes	47,044	48,772	46,799	23,631	29,151	52,782	52,782		55,571	2,789
20	555500	413020	Employee Medical Ins	79,043	83,200	75,758	34,098	66,636	100,734	100,734		106,413	5,679
21	555500	413030	Employee Life Ins	2,103	2,164	2,255	1,054	1,500	2,554	2,562		2,716	154
22	555500	413040	State Retirement & 401 K	68,587	44,549	(8,465)	38,852	47,198	86,050	86,050		90,519	4,469
23	555500	413100	Retired Employee Benefits	(1,628)	(1,471)	(1,744)	0	0	0	0		0	0
24	555500	462180	Accrued Comp Time Exp	895	710	(1,355)	0	0	0	0		0	0
25	555500	462190	Accrued Sick Leave Exp	599	2,151	1,056	0	0	0	0		0	0
26	555500	462200	Accrued Vacation Expense	4,271	1,278	10,286	0	0	0	0		0	0
27	555500	491640	WorkersCompPremiumCharge-ISF	12,517	12,932	12,422	6,269	7,530	13,799	13,799		14,528	729
28	TOTAL PERSONNEL SERVICES			821,934	832,611	748,353	412,807	513,136	925,943	959,894	0	996,161	36,267
29													29
30	OPERATIONS & MAINTENANCE												30
31	555500	421000	Books Subscr & Mmbrshp	1,592	1,577	1,779	150	1,200	1,350	2,500		2,500	0
32	555500	422000	Public Notices	71	0	7	0	0	0	2,700		2,700	0
33	555500	422100	Advertising & Marketing	2,888	10,165	6,858	689	8,000	8,689	10,000		10,000	0
34	555500	423000	Travel & Training	1,989	1,420	2,937	0	3,000	3,000	3,500		5,500	2,000
35	555500	424000	Office Supplies	478	1,495	1,235	788	1,200	1,988	2,500		2,500	0
36	555500	425000	Equip Supplies & Maint	50,483	56,400	43,599	29,728	120,000	149,728	150,500		70,000	(80,500)
37	555500	425100	Special Equip Maintenance	51,176	52,975	26,525	66,663	0	66,663	60,500		60,500	0
38	555500	426000	Bldg & Grnd Suppl & Maint	103,908	93,895	97,006	111,914	45,000	156,914	103,500		161,500	58,000
39	555500	426020	Clubhouse Building Maintenance	42,828	6,975	16,770	2,987	6,500	9,487	10,000		10,000	0
40	555500	426100	Special Projects	28,445	30,477	34,569	3,532	30,000	33,532	37,000		32,000	(5,000)
41	555500	427000	Utilities	134,336	75,902	69,505	39,567	40,000	79,567	80,000		80,000	0
42	555500	428000	Telephone Expense	6,133	5,201	6,703	2,879	5,500	8,379	8,400		8,400	0
43	555500	429300	Computer Hardware	1,606	1,839	1,732	1,798	200	1,998	1,900		1,900	0
44	555500	431000	Profess & Tech Services	7,260	7,369	7,239	7,239	0	7,239	7,200		7,200	0
45	555500	431040	Bank & Investment Account Fees	1,297	1,691	2,604	1,403	1,300	2,703	2,700		2,700	0
46	555500	431050	Credit Card Merchant Fees	52,693	57,383	48,598	33,328	20,000	53,328	54,000		54,000	0
47	555500	431100	Legal And Auditing Fees	608	696	713	885	0	885	867		867	0
48	555500	431400	Landfill Fees	25	135	25	5	80	85	100		100	0

Golf Budget (continued)

GOLF COURSE										Amended		
Account Number	Account Description	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	6 Month Actual	6 Month Estimate	Fiscal Year 2023 Est.	Fiscal Year 2023 Budget	Fiscal Year 2023 Budget	Fiscal Year 2024 Budget	Dollar Change	
555500 448000	Operating Supplies	10,591	8,846	14,519	4,927	6,000	10,927	11,000		12,500	1,500	
555500 448220	Pro Shop Misc Supplies	10,156	6,494	13,277	1,096	10,000	11,096	13,000		13,000	0	
555500 448240	Items Purchased - Resale	139,024	164,394	165,583	71,421	100,500	171,921	162,000		218,000	56,000	
555500 448250	Concessions Supplies	0	0	3,360	0	0	0	0		0	0	
555500 451100	Insurance & Surety Bonds	11,174	13,692	17,390	18,922	0	18,922	18,260		18,260	0	
555500 454810	Lease Asset Amortization Exp.	0	0	45,749	0	0	0	0		0	0	
555500 461000	Miscellaneous Expense	834	872	1,205	644	300	944	1,000		1,000	0	
555500 463000	Cash Over Or Short	78	899	18	1,217	0	1,217	0		0	0	
555500 491150	Admin Services Reimbursement	123,096	128,201	134,233	65,000	65,000	130,000	130,000		138,186	8,186	
TOTAL OPERATIONS & MAINTENANCE		782,769	728,994	763,738	466,783	463,780	930,563	873,127	0	913,313	40,186	
TOTAL OPERATING EXPENSES		1,604,703	1,561,605	1,512,091	879,590	976,916	1,856,506	1,833,021	0	1,909,474	76,453	
EARNINGS (LOSS) FROM OPERATIONS		(76,515)	182,023	183,520	190,016	(299,224)	(109,208)	(120,521)	0	(114,474)	6,047	
NONOPERATING REVENUES (EXPENSES)												
553000 331210	FEMA Federal Assistance	0	11,533	2,951	0	0	0	0		0	0	
555500 453100	Interest Expense	0	(7,780)	(10,560)	(6,904)	0	(6,904)	0		0	0	
555500 453600	Loss-Deleted Fixed Assets	0	2,548	0	0	0	0	0		0	0	
556010 361000	Interest & Investment Earnings	29,219	13,017	11,169	11,559	0	11,559	8,000		8,000	0	
556010 361200	InvestmntUnrealized(Gain)/Loss	4,698	2,316	(28,645)	0	0	0	0		0	0	
556000 369000	Sundry Revenues	3,402	3,950	4,813	2,758	200	2,958	3,000		3,000	0	
NONOPERATING REVENUES - NET		37,319	25,582	(20,273)	7,413	200	7,613	11,000	0	11,000	0	
EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		(39,196)	207,605	163,247	197,429	(299,024)	(101,595)	(109,521)	0	(103,474)	6,047	
CAPITAL PROJECTS												
555500 472100	Buildings	0	0	209,769	28,095	24,000	52,095	60,000		340,000	280,000	
555500 473100	Improv Other Than Bldgs	53,649	69,888	8,240	0	0	0	0		0	0	
555500 474500	Machinery & Equipment	58,902	0	0	0	40,000	40,000	65,000		160,500	95,500	
TOTAL GOLF COURSE - CAPITAL PROJECTS		112,551	69,888	218,009	28,095	64,000	92,095	125,000	0	500,500	375,500	
Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.												
Accrual Accounting Adjustments												
555500 454800	Depreciation Expense	119,613	125,255	138,869	0	0	0	0		N/A	N/A	
555500 496000	Fixed Assets Adjustments	(68,732)	0	(201,997)	0	0	0	N/A		N/A	N/A	
Total Accrual Accounting Adjustments		50,881	125,255	(63,128)	0	0	0	0	0	0	0	
TOTAL GOLF EXPENSES		1,768,135	1,764,528	1,677,532	914,589	1,040,916	1,955,505	1,958,021	0	2,409,974	451,953	
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		(202,628)	12,462	8,366	169,334	(363,024)	(193,690)	(234,521)	0	(603,974)	(369,453)	
OPERATING TRANSFERS IN (OUT)												
Use of (Addition to) Net Position						193,690	193,690	234,521		603,974	369,453	
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	193,690	193,690	234,521	0	603,974	369,453	
NET EARNINGS (LOSS)		(202,628)	12,462	8,366	169,334	(169,334)	0	0	0	0		

Golf Organizational Chart



Sanitation Fund

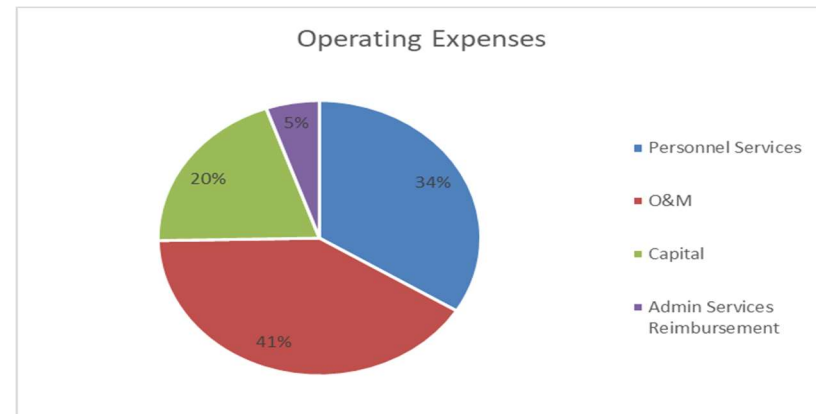
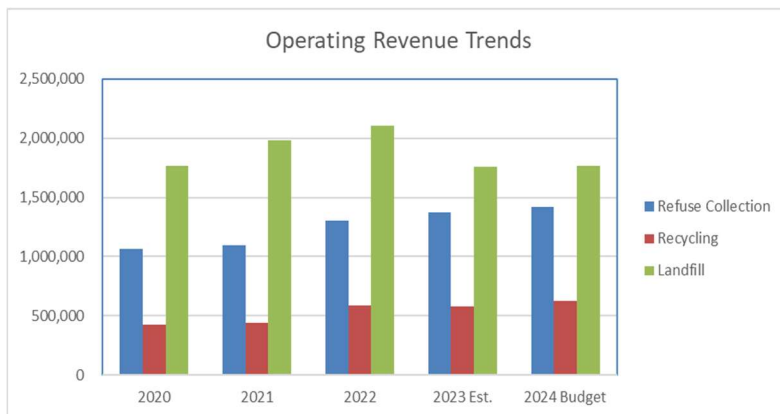
Description

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

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

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

Fund Budget Summary



Fund Budget Summary (Continued)

1	SANITATION FUND												1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended		2
3	Department Number	Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	2023 Budget	Fiscal Year	Dollar	3
4	OPERATING REVENUES												4
5	585800	Refuse Collection Department	1,063,432	1,094,100	1,303,519	650,291	720,034	1,370,325	1,370,325			1,417,824	47,499
6	585810	Recycling Department	423,850	440,264	585,611	276,845	305,155	582,000	582,000			628,560	46,560
7	585820	Landfill Department	1,762,942	1,982,186	2,108,267	926,662	835,460	1,762,122	1,762,122			1,765,000	2,878
8													8
9	TOTAL FUND OPERATING REVENUE		3,250,224	3,516,550	3,997,397	1,853,798	1,860,649	3,714,447	3,714,447	0		3,811,384	96,937
10													10
11	SANITATION FUND OPERATING EXPENSES												11
12	PERSONNEL SERVICES												12
13	585800	Refuse Collection Department	491,562	490,961	492,440	306,153	352,979	659,132	659,132			713,295	54,163
14	585810	Recycling Department	0	0	0	10,280	89,400	99,680	0			175,285	175,285
15	585820	Landfill Department	653,931	631,561	653,533	398,305	500,280	898,585	898,585			909,162	10,577
16													16
17	TOTAL SANITATION FUND PERSONNEL SERVICES		1,145,493	1,122,522	1,145,973	714,738	942,659	1,657,397	1,557,717	0		1,797,742	240,025
18													18
19	OPERATIONS & MAINTENANCE												19
20	585800	Refuse Collection Department	402,510	453,916	545,348	306,530	344,162	650,692	505,453			538,367	32,914
21	585810	Recycling Department	650,812	653,387	582,227	282,291	172,873	455,164	632,885			895,128	262,243
22	585820	Landfill Department	816,696	806,666	1,417,660	444,673	665,047	1,109,720	962,898			1,019,668	56,770
23													23
24	TOTAL SANITATION FUND OPERATIONS & MAINTENANCE		1,870,018	1,913,969	2,545,235	1,033,494	1,182,082	2,215,576	2,101,236	0		2,453,163	351,927
25													25
26	TOTAL SANITATION FUND OPERATING EXPENSES		3,015,511	3,036,491	3,691,208	1,748,232	2,124,741	3,872,973	3,658,953	0		4,250,905	591,952
27													27
28	EARNINGS (LOSS) FROM FUND OPERATIONS		234,713	480,059	306,189	105,566	(264,092)	(158,526)	55,494	0		(439,521)	(495,015)

Fund Budget Summary (Continued)

1	SANITATION FUND												1
2													2
3	Department Number	Description	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	6 Month Actual	6 Month Estimate	Fiscal Year 2023 Est.	Fiscal Year 2023 Budget	Amended Fiscal Year 2023 Budget	Fiscal Year 2024 Budget	Dollar Change	3
4	SANITATION NON-OPERATING FUND REVENUES - NET												4
5	585800	Refuse Collection Department	47,053	91,877	46,984	14,966	10,283	25,249	8,400		8,200	(200)	5
6	585810	Recycling Department	130	176	(911)	90,349	0	90,349	200		0	(200)	6
7	585820	Landfill Department	360,929	331,750	(77,787)	108,409	50,000	158,409	50,000		50,000	0	7
8													8
9	NON-OPERATING FUND REVENUES - NET		408,112	423,803	(31,714)	213,724	60,283	274,007	58,600	0	58,200	(400)	9
10													10
11	SANITATION FUND - CAPITAL PROJECTS												11
12	585800	Refuse Collection Department	259,373	335,690	304,916	100,985	122,015	223,000	223,000		412,066	189,066	12
13	585810	Recycling Department	0	0	0	0	0	0	0		0	0	13
14	585820	Landfill Department	888,918	574,264	867,418	411,022	478,478	889,500	889,500		646,000	(243,500)	14
16													16
17	TOTAL CAPITAL EXPENSES		1,148,291	909,954	1,172,334	512,007	600,493	1,112,500	1,112,500	0	1,058,066	(54,434)	17
18	<i>Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.</i>												18
19													19
20	Accrual Accounting Adjustments												20
21	585800	Refuse Collection Department	(97,625)	(147,852)	(87,531)	(100,985)	0	(100,985)	0		0	0	21
22	585810	Recycling Department	0	0	0	0	0	0	0		0	0	22
23	585820	Landfill Department	(627,430)	(282,346)	(535,634)	0	0	0	0		0	0	23
24													24
25	Total Accrual Accounting Adjustments		(725,055)	(430,198)	(623,165)	(100,985)	0	(100,985)	0	0	0	0	25
26													26
27	TOTAL FUND EXPENSES		3,438,747	3,516,247	4,240,377	2,159,254	2,725,234	4,884,488	4,771,453	0	5,308,971	537,518	27
28													28
29	SANITATION FUND EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		219,589	424,106	(274,694)	(91,732)	(804,302)	(896,034)	(998,406)	0	(1,439,387)	(440,981)	29
30													30
31	OPERATING TRANSFERS IN (OUT):												31
32	585800	Refuse Collection Department	0	0	0	0	36,265	36,265	8,860		237,704	228,844	32
33	585810	Recycling Department	234,541	227,921	95,000	0	(117,505)	(117,505)	50,685		441,853	391,168	33
34	585820	Landfill Department	(234,541)	(2,696,291)	(95,000)	0	977,274	977,274	938,861		759,830	(179,031)	34
35													35
36	TOTAL SANITATION FUND OPERATING TRANSFERS IN (OUT)		0	(2,468,370)	0	0	896,034	896,034	8,860	0	1,439,387	1,430,527	36
37													37
38	NET SANITATION FUND EARNINGS (LOSS)		219,589	(2,044,264)	(274,694)	(91,732)	91,732	0	(989,546)	0	0	989,546	38

Refuse Collection Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Increase collection charge to cover expenses.
- Purchase replacement collection truck.
- Plan for increased resident participation in HHW event.

Operational Budget Highlights

Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
377000	Collection Charges	Increased \$47,499 Landfill split discontinued	Yes	Financial Balance & Accountability

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 to 491640	Personnel Services	Increased by \$54,163 for merit increases, 5% cola and changes in medical costs	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
425000	Equip Supplies & Maintenance	Increased by \$25,000 for increased fuel and parts costs	Yes	Improve & maintain Infrastructure
451100	Insurance & Surety Bonds	Increased by \$2,300 Change Insurance Rates	Yes	Financial Balance & Accountability
491150	Admin Services	Increased \$5,332. Reimburse City for services provided.	Yes	Financial Balance & Accountability
474600	Vehicles	Increase By \$189,066 Planned Vehicle Replacement and Generator	No	Improve & Maintain Infrastructure

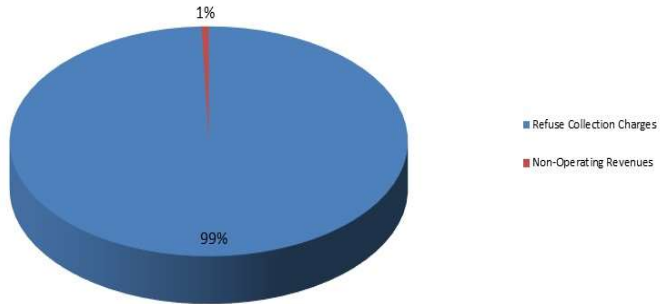
Performance Measures

Tier 2							
Priority Objective:							
Refuse Collection Department	Collect refuse cans as scheduled						
Department Strategy:							
	Performance Measures						
Performance Indicator:	FY2021 Actual		FY2022 Actual		FY2023 Target		FY2024 Budget
Did we collect refuse cans as scheduled	Yes		Yes		On Track		Planned
Days not collected as scheduled	0		0		0		Planned
Reason not collect as scheduled							

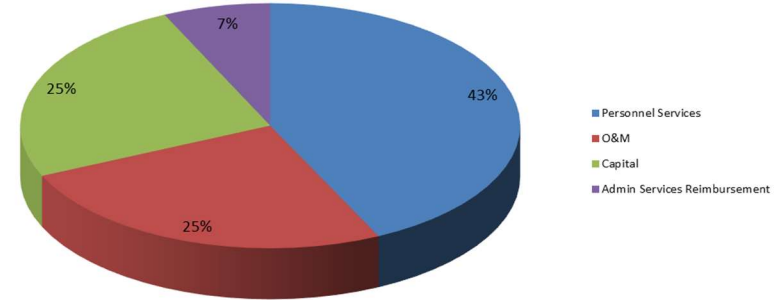
Tier 2							
Priority Objective:							
Refuse Collection Department	Household Hazardous Waste Collection Event. Keep HHW out of Landfill.						
Department Strategy:							
	Performance Measures						
Performance Indicator:	FY2021 Actual		FY2022 Actual		FY2023 Actual		FY2024 Budget
Residents participating at HHW Event	901		773		682		Planned
Cost of HHW event	\$63,712		\$107,528		\$74,580		Planned
Budget of HHW event	\$60,000		\$60,000		\$74,000		\$74,000
Did we reduce HHW going to Landfill ?	Yes		Yes		Yes		On Track

Refuse Collection Department Budget Graphs

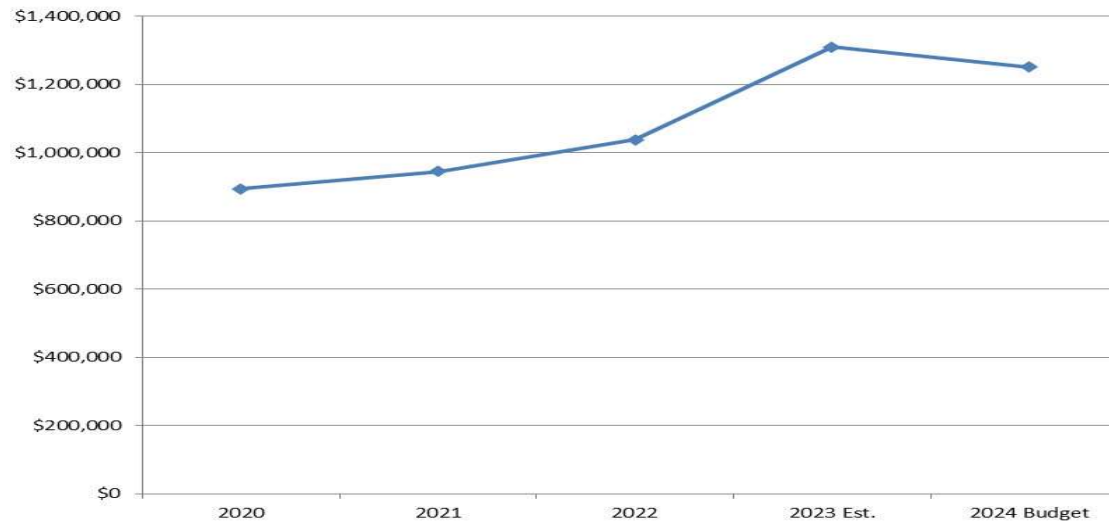
FY 2023-2024 Refuse Collection Revenues



FY 2023-2024 Refuse Collection Expenses



Budget History (Less Capital)



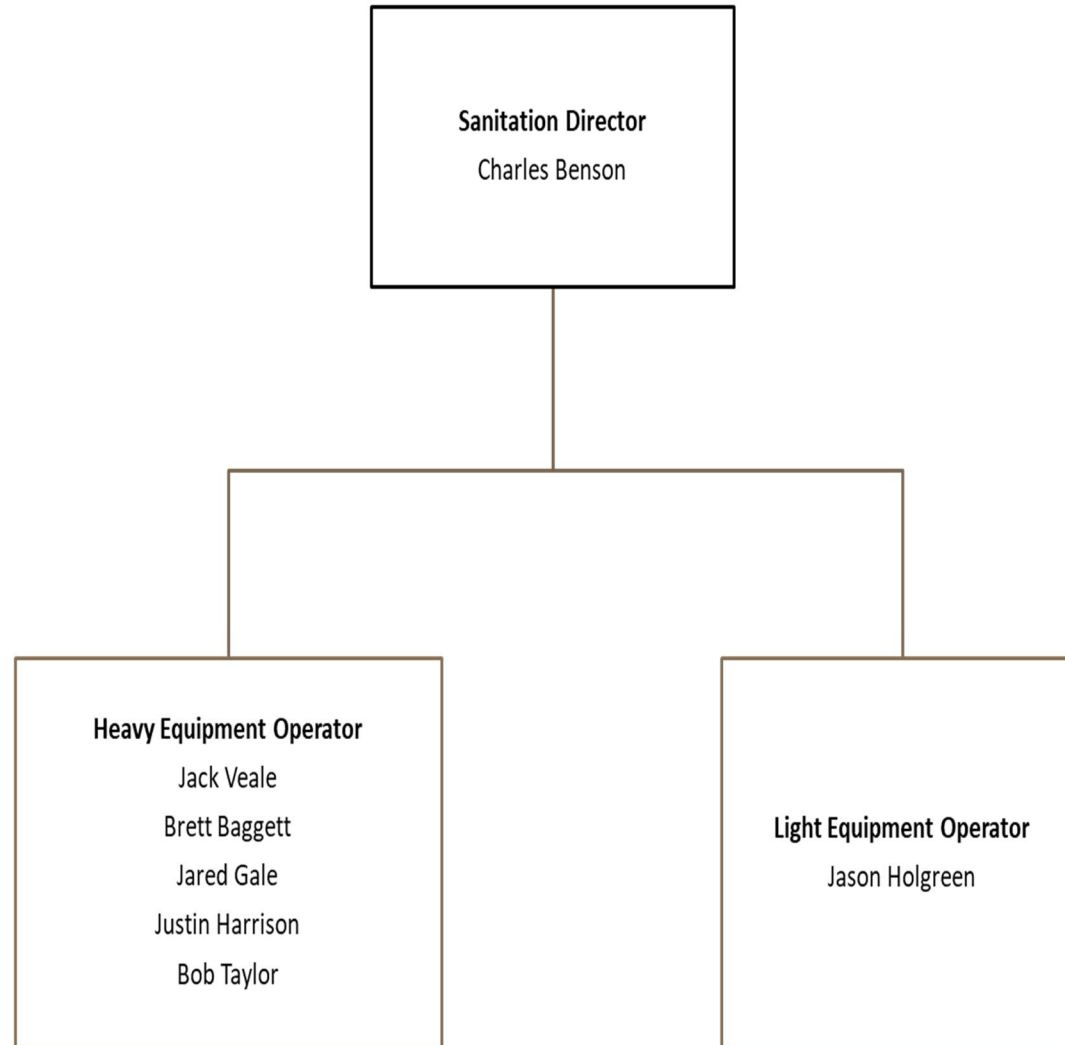
Refuse Collection Department Budget

REFUSE COLLECTION											
Account Number	Account Description	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	6 Month Actual	6 Month Estimate	Fiscal Year 2023 Est.	Fiscal Year 2023 Budget	Amended Fiscal Year 2023 Budget	Fiscal Year 2024 Budget	Dollar Change
OPERATING REVENUES											
587000 377000	Refuse Collection Charges	1,063,432	1,094,100	1,303,519	650,291	720,034	1,370,325	1,370,325		1,417,824	47,499
TOTAL REFUSE COLLECTION REVENUE		1,063,432	1,094,100	1,303,519	650,291	720,034	1,370,325	1,370,325	0	1,417,824	47,499
REFUSE COLLECTION OPERATING EXPENSES											
PERSONNEL SERVICES											
585800 411000	Salaries - Perm Employees	303,287	317,239	354,249	198,448	203,435	401,883	401,883		448,101	46,218
585800 412000	Salaries-Temp & Part-Time	2,334	2,587	298	237	11,263	11,500	11,500		13,500	2,000
585800 413010	Fica Taxes	21,940	22,991	25,675	14,606	17,018	31,624	31,624		35,312	3,688
585800 413020	Employee Medical Ins	97,881	101,837	100,388	49,815	74,945	124,760	124,760		117,339	(7,421)
585800 413030	Employee Life Ins	1,740	1,789	2,016	1,024	1,485	2,509	2,509		2,690	181
585800 413040	State Retirement & 401 K	55,369	33,360	(2,177)	36,214	38,356	74,570	74,570		82,639	8,069
585800 413100	Retired Employee Benefits	(1,628)	(1,471)	(1,744)	0	0	0	0		0	0
585800 462180	Accrued Comp Time Exp	1,915	(254)	(1,531)	0	0	0	0		0	0
585800 462190	Accrued Sick Leave Exp	518	599	(134)	0	0	0	0		0	0
585800 462200	Accrued Vacation Expense	(1,005)	2,696	5,035	0	0	0	0		0	0
585800 491640	WorkersCompPremiumCharge-ISF	9,211	9,588	10,365	5,810	6,476	12,286	12,286		13,713	1,427
TOTAL PERSONNEL SERVICES		491,562	490,961	492,440	306,153	352,979	659,132	659,132	0	713,295	54,163
OPERATIONS & MAINTENANCE											
585800 421000	Books Subscr & Mmbrshp	0	52	0	0	500	500	500		500	0
585800 423000	Travel & Training	900	0	169	0	1,400	1,400	1,400		1,400	0
585800 424000	Office Supplies	1,128	856	113	642	358	1,000	1,000		1,000	0
585800 425000	Equip Supplies & Maint	139,940	189,569	217,431	120,310	145,000	265,310	215,000	265,310	240,000	25,000
585800 426000	Bldg & Grnd Suppl & Maint	908	823	690	5,282	0	5,282	2,000		2,000	0
585800 427000	Utilities	5,634	5,283	7,351	2,534	5,466	8,000	8,000		8,000	0
585800 428000	Telephone Expense	2,984	2,870	2,426	277	3,223	3,500	3,500		3,500	0
585800 431000	Profess & Tech Services	44	106	26	26	0	26	0		0	0
585800 431040	Bank & Investment Account Fees	1,076	1,268	1,214	641	1,159	1,800	1,800		1,800	0
585800 431050	Credit Card Merchant Fees	2,810	4,209	4,469	2,620	1,880	4,500	4,500		4,500	0
585800 431100	Legal And Auditing Fees	512	510	447	594	0	594	588		620	32
585800 448000	Operating Supplies	61,621	66,040	105,720	2,892	81,108	84,000	84,000		84,000	0
585800 448010	Garbage Containers	54,082	42,319	61,591	12,387	47,613	60,000	60,000		60,000	0
585800 451100	Insurance & Surety Bonds	6,857	8,006	10,236	12,114	0	12,114	10,500		12,800	2,300
585800 452300	Uncollectible Accounts	1,491	1,110	1,348	752	1,248	2,000	2,000		2,000	0
585800 453600	Loss-Deleted Fixed Assets	0	0	0	89,666	0	89,666	0		0	0
585800 461000	Miscellaneous Expense	196	61	177	584	0	584	250		500	250
585800 491150	Admin Services Reimbursement	122,325	130,834	131,938	55,208	55,208	110,415	110,415		115,747	5,332
TOTAL OPERATIONS & MAINTENANCE		402,510	453,916	545,348	306,530	344,162	650,692	505,453	265,310	538,367	32,914
TOTAL REFUSE COLLECTION OPERATING EXPENSES											
		894,072	944,877	1,037,788	612,683	697,141	1,309,824	1,164,585	265,310	1,251,662	87,077
EARNINGS (LOSS) FROM OPERATIONS											
		169,360	149,223	265,731	37,608	22,893	60,501	205,740	(265,310)	166,162	(39,578)

Refuse Collection Department Budget (continued)

1	REFUSE COLLECTION												1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
3	Account Number	Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	Fiscal Year	2024 Budget	Change	3
4													4
5	583000 335100	State Grants - Miscellaneous	0	71,709	73,291	0	0	0	0		0	0	5
6	586010 361000	Interest & Investment Earnings	40,246	16,818	15,113	14,850	10,000	24,850	8,000		8,000	0	6
7	586010 361200	InvestmntUnrealized(Gain)/Loss	6,497	2,998	(41,737)	0	0	0	0		0	0	7
9	587000 369020	Income From Uncoll Accts	309	352	317	117	283	400	400		200	(200)	9
10	NON-OPERATING REVENUES - NET		47,053	91,877	46,984	14,966	10,283	25,249	8,400	0	8,200	(200)	10
11													11
12	REFUSE COLLECTION - CAPITAL PROJECTS												12
13	585800 472100	Buildings	0	73,262	0	0	0	0	0		0	0	13
14	585800 474600	Vehicles	259,373	262,428	304,916	100,985	122,015	223,000	223,000		412,066	189,066	14
15	TOTAL REFUSE COLLECTION CAPITAL EXPENSES		259,373	335,690	304,916	100,985	122,015	223,000	223,000	0	412,066	189,066	15
16	Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.												16
17													17
18	Accrual Accounting Adjustments												18
19	585800 454800	Depreciation Expense	161,748	187,838	217,385	0	0	0	N/A	N/A	N/A	N/A	19
20	585800 496000	Fixed Assets Adjustments	(259,373)	(335,690)	(304,916)	(100,985)	0	(100,985)	N/A	N/A	N/A	N/A	20
21	Total Accrual Accounting Adjustments		(97,625)	(147,852)	(87,531)	(100,985)	0	(100,985)	0	0	0	0	21
22													22
23	TOTAL REFUSE COLLECTION EXPENSES		1,055,820	1,132,715	1,255,173	612,683	819,156	1,431,839	1,387,585	265,310	1,663,728	276,143	23
24													24
25	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		54,665	53,262	95,330	52,574	(88,839)	(36,265)	(8,860)	(265,310)	(237,704)	(228,844)	25
26													26
27	OPERATING TRANSFERS IN (OUT):												27
28	Use of (Addition to) Net Position						36,265	36,265	8,860		237,704	228,844	28
29													29
30	TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	36,265	36,265	8,860	0	237,704	228,844	30
31													31
32	NET EARNINGS (LOSS) - REFUSE COLLECTION		54,665	53,262	95,330	52,574	(52,574)	0	0	(265,310)	0	0	32

Refuse Collection Department Organizational Chart



Recycling Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Increase collection charge by \$0.25 to cover expenses.
- Plan for purchase of replacement collection truck.
- Plan for increased resident participation in recycling.
- Educate residents on what can and cannot be recycled.

Operational Budget Highlights

Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
377220	Collection Charges	Increased \$46,560 Rate rate by \$0.25 per month	Yes	Financial Balance & Accountability

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 to 491640	Personnel Services	Increased by \$175,285 for new dept employees, merit increases, 5% COLA and changes in medical costs	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

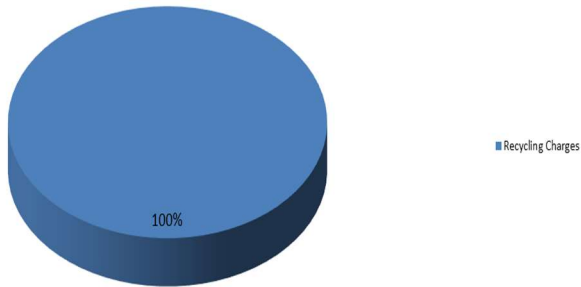
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
425000	Equip Supplies & Maintenance	Increased by \$125,000 Changed to City curbside pick up and increased fuel and parts costs.	Yes	Financial Balance & Accountability
427000	Utilities	Increased by \$3,000 Changed to City curbside pick up	Yes	Financial Balance & Accountability
428000	Phones	Increased by \$1,500 Changed to City curbside pick up	Yes	Financial Balance & Accountability
431550	Recycling Processing	Decreased by \$420,000 Changed to City curbside pick up	Yes	Financial Balance & Accountability
448000	Operating Supplies	Increased by \$9,000 Changed to City curbside pick up	Yes	Financial Balance & Accountability
448010	Recycle Containers	Increased by \$537,600 Purchase ACE Carts. Changed to City curbside pick up	No	Financial Balance & Accountability
491150	Admin Services	Increased by \$4,349. Reimburse City for services provided.	Yes	Financial Balance & Accountability

Performance Measures

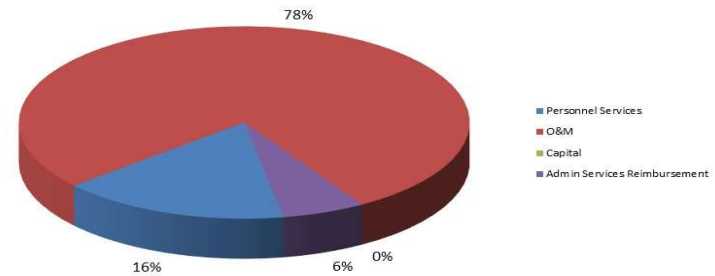
Tier 2 Sustainable Bountiful								
Priority Objective: Clean, Safe neighborhoods								
Recycling Department	Collect recycling cans as scheduled							
Department Strategy:								
Performance Indicator:			Performance Measures					
			FY2021 Actual	FY2022 Actual		FY2023 Target		FY2024 Budget
Did we collect recycling cans as scheduled			Yes	Yes		Yes		Planned
Days we didn't collect recycling cans as scheduled			0	0		0		0
Reason we didn't collect recycling cans as scheduled								
Tier 2 Sustainable Bountiful								
Priority Objective: Clean, Safe neighborhoods								
Recycling Department	Divert recyclables from Landfill. Continue to educate the public on what can be recycled.							
Department Strategy:								
Performance Indicator:			Performance Measures					
			FY2021 Actual	FY2022 Actual		FY2023 Target		FY2024 Budget
Tons delivered to be recycled			2,165	2,072		1,319 YTD		Planned
Percentage of total waste diverted from landfill to recycling			10.20%	10.80%		11.30%		Planned
Meet goal of 10% diverted			Yes	Yes		On Target YTD		Planned

Recycling Department Budget Graphs

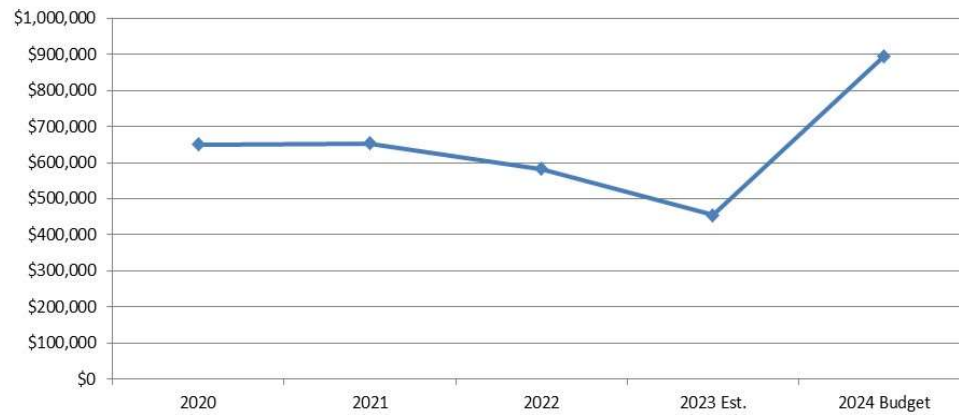
FY 2023-2024 Recycling Revenues



FY 2023-2024 Recycling Expenses



Budget History
(Less Capital)



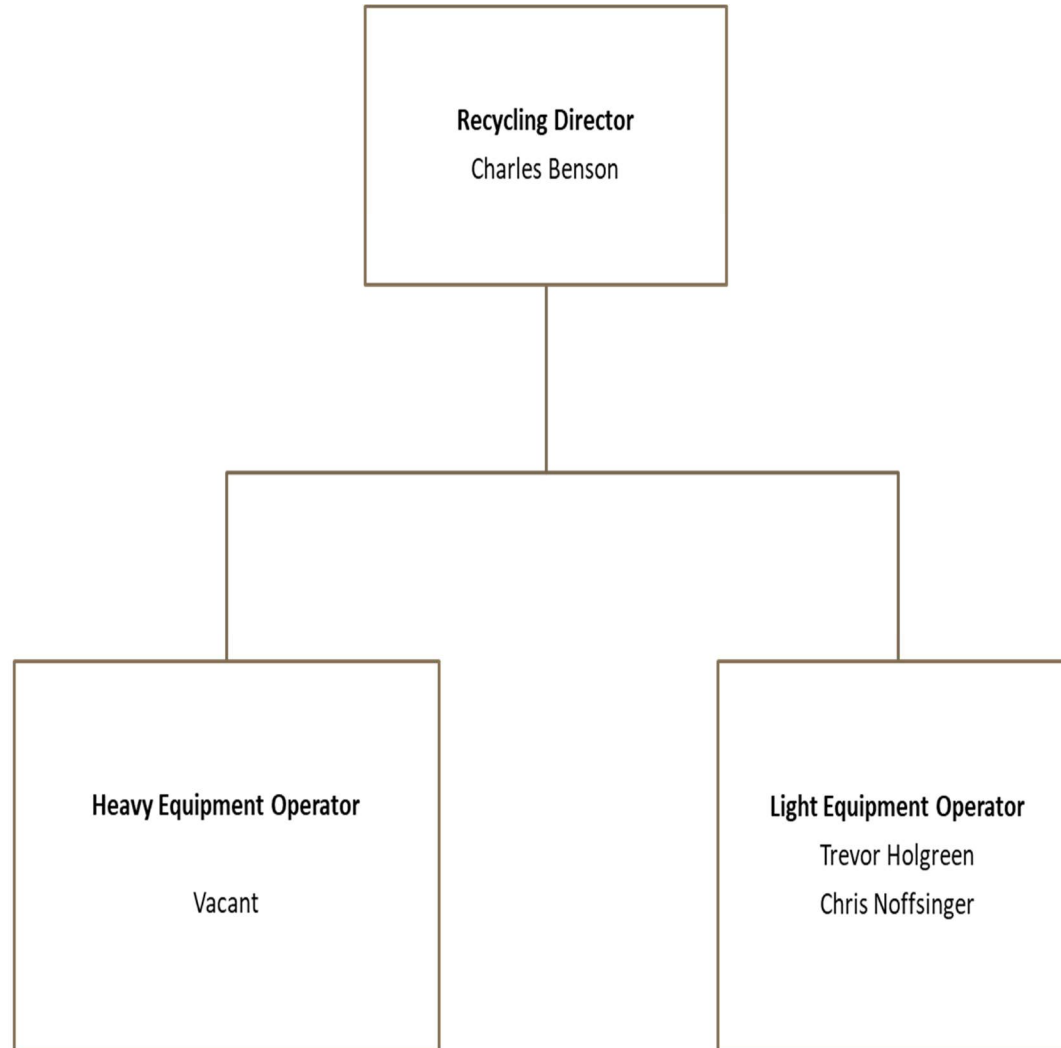
Recycling Department Budget

1	RECYCLING DEPARTMENT									Amended				1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar		2
3	Account Number	Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	2023 Budget	2024 Budget	Change		3
4	OPERATING REVENUES													4
5														5
6	587001 377220	Recycling Charges	423,850	440,264	585,611	276,845	305,155	582,000	582,000		628,560	46,560		6
7	TOTAL RECYCLING REVENUE		423,850	440,264	585,611	276,845	305,155	582,000	582,000	0	628,560	46,560		7
8														8
9	OPERATING EXPENSES													9
10	PERSONNEL SERVICES													10
11	585810 411000	Salaries - Perm Employees	0	0	0	6,754	52,423	59,177	0		100,745	100,745		11
12	585810 412000	Salaries - Temp & Part-Time	0	0	0	0	4,750	4,750	0		9,500	9,500		12
13	585810 413010	Fica Taxes	0	0	0	507	4,075	4,582	0		8,434	8,434		13
14	585810 413020	Employee Medical Ins	0	0	0	1,478	17,585	19,063	0		34,210	34,210		14
15	585810 413030	Employee Life Ins	0	0	0	27	296	323	0		612	612		15
16	585810 413040	State Retirement & 401 K	0	0	0	1,247	8,720	9,967	0		18,573	18,573		16
17	585810 413100	Retired Employee Benefits	0	0	0	0	0	0	0		0	0		17
18	585810 462180	Accrued Comp Time Exp	0	0	0	0	0	0	0		0	0		18
19	585810 462190	Accrued Sick Leave Exp	0	0	0	0	0	0	0		0	0		19
20	585810 462200	Accrued Vacation Expense	0	0	0	0	0	0	0		0	0		20
21	585810 491640	WorkersCompPremiumCharge-ISF	0	0	0	267	1,551	1,818	0		3,212	3,212		21
22	TOTAL PERSONNEL SERVICES		0	0	0	10,280	89,400	99,680	0	0	175,285	175,285		22
23	OPERATIONS & MAINTENANCE													23
24	585810 421000	Books, Subscr & Mmbrshp	0	0	0	0	250	250	0		500	500		24
25	585810 423000	Travel & Training	0	0	0	0	500	500	0		1,100	1,100		25
26	585810 424000	Office Supplies	0	0	0	0	500	500	0		1,100	1,100		26
27	585810 425000	Equip Supplies & Maint	0	0	0	4,132	53,062	57,194	0		125,000	125,000		27
28	585810 426000	Bldg & Grnd Suppl & Maint	0	0	0	0	750	750	0		1,500	1,500		28
29	585810 427000	Utilities	0	0	0	0	1,500	1,500	0		3,000	3,000		29
30	585810 428000	Telephone Expense	0	0	0	0	1,250	1,250	0		1,500	1,500		30
31	585810 431000	Profess & Tech Services	0	0	0	0	0	0	0		0	0		31
32	585810 431040	Bank & Investment Account Fees	0	0	20	28	30	58	0		100	100		32
33	585810 431050	Credit Card Merchant Fees	1,530	1,692	1,796	1,053	1,053	2,106	2,000		0	(2,000)		33
34	585810 431100	Legal And Auditing Fees	180	278	269	303	0	303	300		294	(6)		34
35	585810 431550	Recycling Processing Fees	571,714	571,615	501,277	226,786	72,500	299,286	570,500		150,000	(420,500)		35
36	585810 448000	Operating Supplies	0	0	0	0	4,500	4,500	0		9,000	9,000		36
37	585810 448010	Recycle Containers	0	0	0	19,847	7,000	26,847	0		537,600	537,600		37
38	585810 451100	Insurance & Surety Bonds	0	0	0	0	0	0	0		0	0		38
39	585810 452300	Uncollectible Accounts	452	394	562	315	185	500	500		500	0		39
40	585810 461000	Miscellaneous Expense	0	0	0	35	0	35	0		0	0		40
41	585810 491150	Admin Services Reimbursement	76,935	79,408	78,304	29,793	29,793	59,586	59,585		63,934	4,349		41
42	TOTAL OPERATIONS & MAINTENANCE		650,812	653,387	582,227	282,291	172,873	455,164	632,885	0	895,128	262,243		42
43														43
44	TOTAL OPERATING EXPENSES		650,812	653,387	582,227	292,571	262,273	554,844	632,885	0	1,070,413	437,528		44
45														45
46	EARNINGS (LOSS) FROM OPERATIONS		(226,962)	(213,123)	3,384	(15,726)	42,882	27,156	(50,885)	0	(441,853)	(390,968)		46

Recycling Department Budget (continued)

RECYCLING DEPARTMENT									Amended		
Account Number	Account Description	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	6 Month Actual	6 Month Estimate	Fiscal Year 2023 Est.	Fiscal Year 2023 Budget	Fiscal Year 2023 Budget	Fiscal Year 2024 Budget	Dollar Change
NON-OPERATING REVENUES (EXPENSES):											
586001	377900	Recycle Salvage Sales	0	0	515	0	0	0		0	0
586021	364000	Gain on Capital Asset Sales - Recycle	0	0	0	89,666	0	89,666	0	0	0
587001	369020	Income from Uncoll Accts - Recycle	155	176	159	58	0	58	200	0	(200)
486010	361000	Interest & Investment Earnings	(25)	0	406	625	0	625	0	0	0
486010	361200	InvestmntUnrealized(Gain)/Loss	0	0	(1,990)	0	0	0	0	0	0
NON-OPERATING REVENUES - NET		130	176	(911)	90,349	0	90,349	200	0	0	(200)
RECYCLING - CAPITAL PROJECTS											
585810	472100	Buildings	0	0	0	0	0	0	0	0	0
585810	474600	Vehicles	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENSES		0	0	0	0	0	0	0	0	0	0
Not included in "Earnings (Loss) Before Operating Transfers when depreciation is included.											
Accrual Accounting Adjustments											
585810	454800	Depreciation Expense	0	0	0	0	0	0		0	0
585810	496000	Fixed Assets Adjustments	0	0	0	0	0	0	0	0	0
Total Accrual Accounting Adjustments		0	0	0	0	0	0	0	0	0	0
EARNINGS (LOSS) BEFORE TRANSFERS		(226,832)	(212,947)	2,473	74,623	42,882	117,505	(50,685)	0	(441,853)	(391,168)
TOTAL RECYCLING EXPENSES		650,812	653,387	582,227	292,571	262,273	554,844	632,885	0	1,070,413	437,528
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		(226,832)	(212,947)	2,473	74,623	42,882	117,505	(50,685)	0	(441,853)	(391,168)
OPERATING TRANSFERS IN (OUT):											
588010	381000	Transfer From Other Funds	234,541	227,921	95,000	0	0	75,000			(75,000)
		Use of (Addition to) Net Position				(117,505)	(117,505)	(24,315)		441,853	466,168
TOTAL OPERATING TRANSFERS IN (OUT)		234,541	227,921	95,000	0	(117,505)	(117,505)	50,685	0	441,853	391,168
NET EARNINGS (LOSS)		7,709	14,974	97,473	74,623	(74,623)	0	0	0	0	0

Recycling Department Organizational Chart



Landfill Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

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

Operational Budget Highlights

Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
377200	Municipalities	Decreased \$72,122 Sanitation collection split discontinued	Yes	Financial Balance & Accountability
377300	Gate Receipts	Increased \$75,000 Sales Volume & Mattress recycling rate increase	Yes	Financial Balance & Accountability

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 to 491640	Personnel Services	Increased by \$10,577 for merit increases, 5% cola and medical coverage.	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

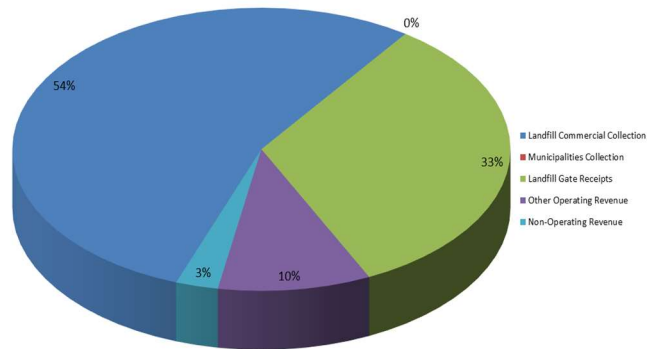
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
425000	Equip Supplies & Maintenance	Increased \$35,000 Fuel and parts	Yes	Improve & Maintain Infrastructure
431300	Environmental Monitoring	Increased \$10,000 Required Testing	Yes	Financial Balance & Accountability
448000	Operating Supplies	Increased \$3,000 Recycling costs Freon recovery & Mattress Recycling	Yes	Improve & Maintain Infrastructure
451100	Insurance & Surety Bonds	Increased \$4,000 Change Insurance Rates	Yes	Financial Balance & Accountability
491150	Admin Services	Increased \$4,666 to reimburse City for services provided.	Yes	Financial Balance & Accountability
474500	Vehicles & Equipment	Decrease By \$218,500 Planned Equipment Replacement.	No	Improve & Maintain Infrastructure

Performance Measures

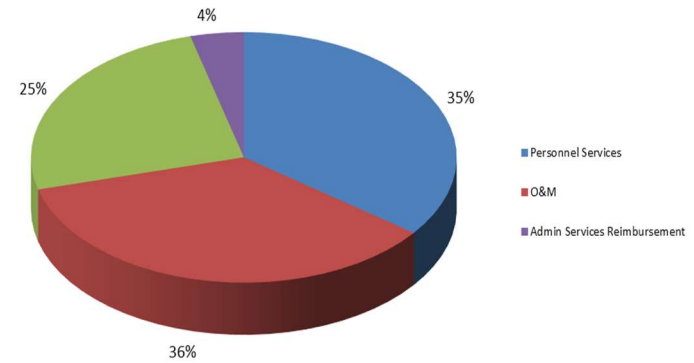
Tier 1 <i>Improve & Maintain Infrastructure</i>						
Priority Objective: <i>Stay ahead of the maintenance curve</i>						
Landfill Department	Refuse load inspections for compliance with state permit. Perform daily commercial load inspections for content.					
Department Strategy:						
	Performance Measures					
Performance Indicator:	FY2021 Actual		FY2022 Actual		FY2023 Target	FY2024 Budget
Performed daily load inspections?	Yes		Yes		Yes	Planned
Did we find anything we could not accept?	No		No		No	Planned
Are we in compliance with our State permit?	Yes		Yes		Yes	Planned
Tier 1 <i>Improve & Maintain Infrastructure</i>						
Priority Objective: <i>Stay ahead of the maintenance curve</i>						
Landfill Department	Landfill gas monitoring. Measure methane gas at monitoring well and other sites around landfill					
Department Strategy:						
	Performance Measures					
Performance Indicator:	FY2021 Actual		FY2022 Actual		FY2023 Target	FY2024 Budget
Perform monthly methane gas inspections?	Yes		Yes		Yes	Planned
Did we find anything out of permitted range?	No		No		No	Planned
Are we in compliance with our State permit?	Yes		Yes		Yes	Planned

Landfill Department Budget Graphs

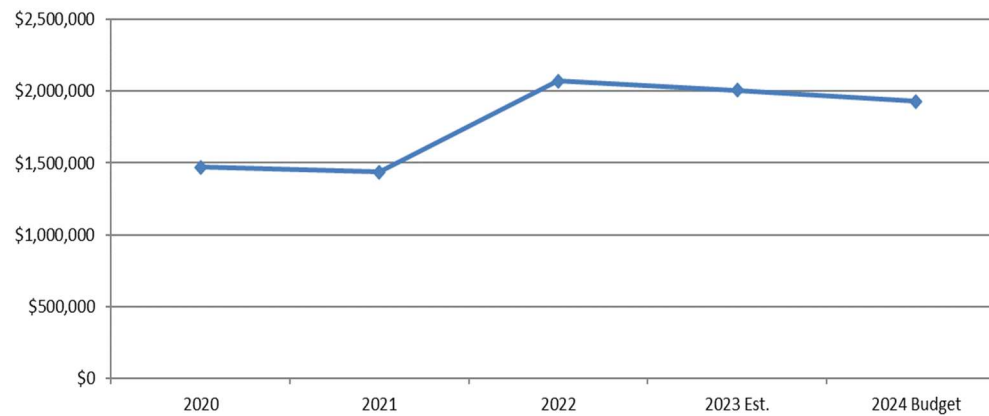
FY 2023-2024 Landfill Revenues



FY 2023-2024 Landfill Department Expense



Budget History
(Less Capital)



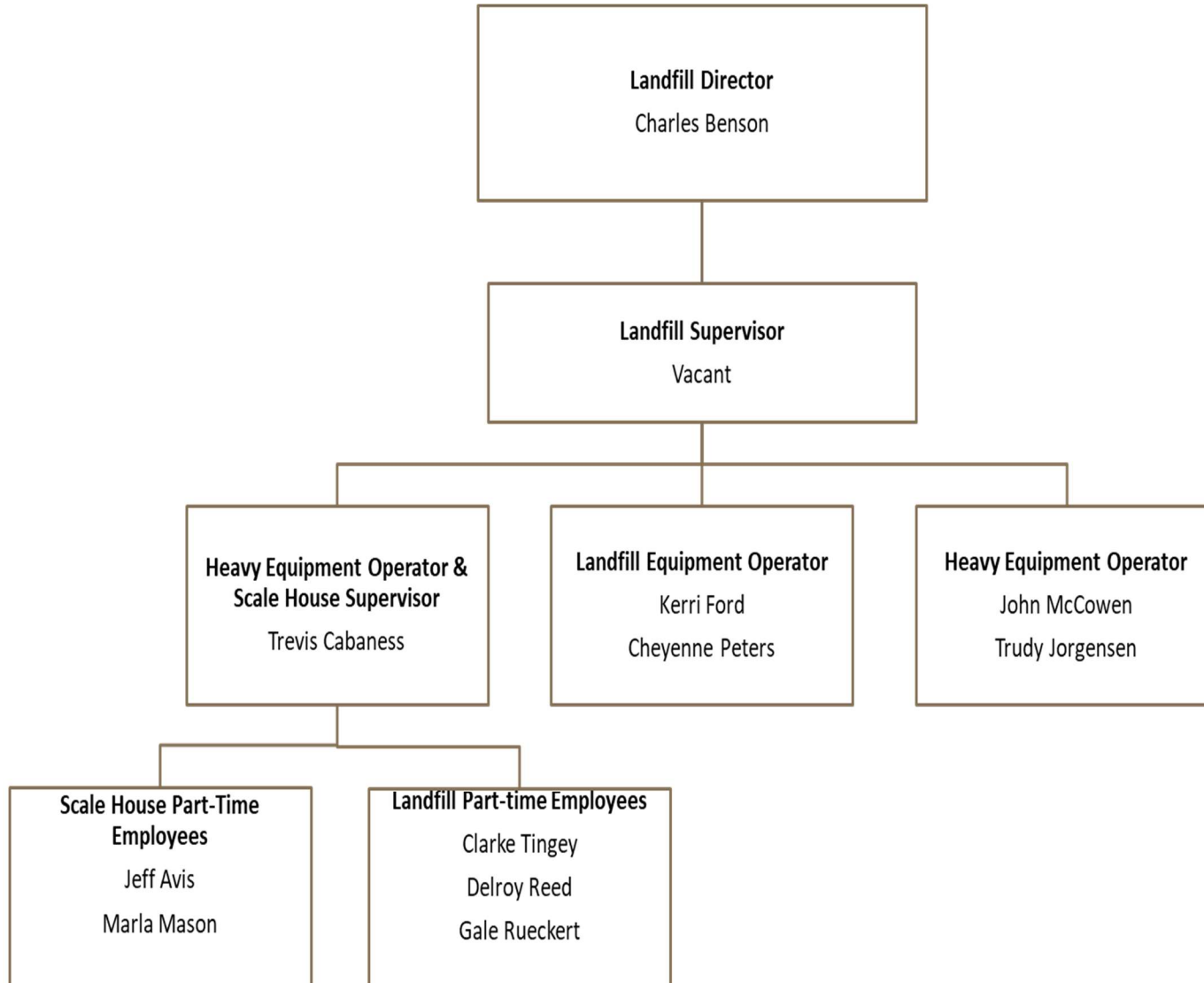
Landfill Department Budget

1	LANDFILL												1
2													2
3	Account Number	Account Description	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	6 Month Actual	6 Month Estimate	Fiscal Year 2023 Est.	Fiscal Year 2023 Budget	Amended Fiscal Year 2023 Budget	Fiscal Year 2024 Budget	Dollar Change	3
4													4
5	OPERATING REVENUES												5
6	587002 377100	Landfill Commercial Collection	912,835	1,044,018	1,006,025	513,387	471,613	985,000	985,000		985,000	0	6
7	577000 377200	Municipalities Collection	118,159	121,567	144,835	34,226	37,896	72,122	72,122		0	(72,122)	7
8	587002 377300	Landfill Gate Receipts	506,348	601,548	765,810	317,540	207,460	525,000	525,000		600,000	75,000	8
9	587002 377350	Landfill Inter-Dept Collections	18,585	17,370	16,100	11,105	3,895	15,000	15,000		15,000	0	9
10	587002 377500	Landfill Compost Sales	160,005	130,132	93,924	27,109	92,891	120,000	120,000		120,000	0	10
11	587002 377600	Landfill Wood Chips Sales	23,987	22,547	18,293	8,220	6,780	15,000	15,000		15,000	0	11
12	586002 377900	Landfill Salvage Sales	23,024	45,005	63,281	15,075	14,925	30,000	30,000		30,000	0	12
13	TOTAL OPERATING REVENUES		1,762,942	1,982,186	2,108,267	926,662	835,460	1,762,122	1,762,122	0	1,765,000	2,878	13
14													14
15	OPERATING EXPENSES												15
16	PERSONNEL SERVICES												16
17	585820 411000	Salaries - Perm Employees	326,957	340,718	405,933	234,346	249,976	484,322	484,322		504,097	19,775	17
18	585820 412000	Salaries-Temp & Part-Time	122,297	108,002	81,689	35,228	61,772	97,000	97,000		101,850	4,850	18
19	585820 413010	Fica Taxes	33,362	33,272	35,992	20,104	24,679	44,783	44,783		46,667	1,884	19
20	585820 413020	Employee Medical Ins	90,910	91,764	115,537	55,771	102,834	158,605	158,605		138,684	(19,921)	20
21	585820 413030	Employee Life Ins	1,910	1,930	2,406	1,239	1,869	3,108	3,108		3,223	115	21
22	585820 413040	State Retirement & 401 K	63,836	39,957	6,215	44,250	45,689	89,939	89,939		93,107	3,168	22
23	585820 413100	Retired Employee Benefits	(1,261)	(1,335)	(2,474)	0	0	0	0		0	0	23
24	585820 425300	Vehicle Allowance	4,103	4,092	4,092	1,984	2,097	4,081	4,081		4,081	0	24
25	585820 462180	Accrued Comp Time Exp	499	1,486	(645)	0	0	0	0		0	0	25
26	585820 462190	Accrued Sick Leave Exp	772	513	540	0	0	0	0		0	0	26
27	585820 462200	Accrued Vacation Expense	1,262	1,934	(5,484)	0	0	0	0		0	0	27
28	585820 491640	WorkersCompPremiumCharge-ISF	9,282	9,227	9,733	5,383	11,364	16,747	16,747		17,453	706	28
29	TOTAL PERSONNEL SERVICES		653,931	631,561	653,533	398,305	500,280	898,585	898,585	0	909,162	10,577	29
30													30
31	OPERATIONS & MAINTENANCE												31
32	585820 422000	Public Notices	0	0	0	0	300	300	300		300	0	32
33	585820 423000	Travel & Training	3,154	456	6,955	0	5,000	5,000	5,000		5,000	0	33
34	585820 424000	Office Supplies	4,928	7,913	6,189	3,860	4,140	8,000	8,000		8,000	0	34
35	585820 425000	Equip Supplies & Maint	387,806	287,983	413,851	237,837	245,000	482,837	340,000	142,837	375,000	35,000	35
36	585820 426000	Bldg & Grnd Suppl & Maint	20,399	29,077	33,739	26,468	20,332	46,800	46,800		46,800	0	36
37	585820 427000	Utilities	7,147	7,456	6,771	2,614	5,086	7,700	7,700		7,700	0	37
38	585820 428000	Telephone Expense	4,182	3,658	3,857	783	4,317	5,100	5,100		5,100	0	38
39	585820 431000	Profess & Tech Services	89	6,708	2,261	52	4,948	5,000	5,000		5,000	0	39
40	585820 431040	Bank & Investment Account Fees	5,391	6,408	6,396	3,252	4,748	8,000	8,000		8,000	0	40
41	585820 431050	Credit Card Merchant Fees	10,077	13,618	16,240	8,976	6,024	15,000	15,000		15,000	0	41
42	585820 431100	Legal And Auditing Fees	893	1,034	879	1,170	0	1,170	1,159		1,263	104	42
43	585820 431300	Environmental Monitoring	44,092	51,318	55,155	15,407	44,593	60,000	60,000		70,000	10,000	43
44	585820 448000	Operating Supplies	17,596	16,566	73,878	35,205	33,795	69,000	69,000		72,000	3,000	44
45	585820 451100	Insurance & Surety Bonds	9,722	11,206	15,915	19,364	0	19,364	16,000		20,000	4,000	45
46	585820 452300	Uncollectible Accounts	(22)	(9)	3,439	0	400	400	400		400	0	46
47	585820 455000	Closure/Post-Closure Exp	46,837	19,994	496,561	0	50,000	50,000	50,000		50,000	0	47
48	585820 461000	Miscellaneous Expense	387	568	556	312	189	500	500		500	0	48

Landfill Department Budget (continued)

Account Number	Account Description	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	6 Month Actual	6 Month Estimate	Fiscal Year 2023 Est.	Fiscal Year 2023 Budget	Amended Fiscal Year 2023 Budget	Fiscal Year 2024 Budget	Dollar Change
585820 462400	Contract Equipment	181,282	268,050	197,295	38,869	186,131	225,000	225,000		225,000	0
585820 463000	Cash Over Or Short	(250)	(284)	76	609	150	759	150		150	0
585820 491150	Admin Services Reimbursement	72,986	74,944	77,647	49,895	49,895	99,790	99,789		104,455	4,666
TOTAL OPERATIONS & MAINTENANCE		816,696	806,666	1,417,660	444,673	665,047	1,109,720	962,898	142,837	1,019,668	56,770
TOTAL LANDFILL OPERATING EXPENSES		1,470,627	1,438,227	2,071,193	842,978	1,165,327	2,008,305	1,861,483	142,837	1,928,830	67,347
EARNINGS (LOSS) FROM OPERATIONS		292,315	543,959	37,074	83,684	(329,867)	(246,183)	(99,361)	(142,837)	(163,830)	(64,469)
NONOPERATING REVENUES (EXPENSES)											
583020 331210	FEMA Federal Assistance - Landfill	0	205,453	36,077	0	0	0	0		0	0
586002 369000	Landfill Sundry Revenues	213	143	595	1,475	0	1,475	0		0	0
576010 361000	Interest & Investment Earnings	249,748	96,094	90,398	106,934	50,000	156,934	50,000		50,000	0
576010 361200	Investmnt Unrealized(Gain)/Loss	32,302	15,167	(211,357)	0	0	0	0		0	0
586010 369040	Interest Earnings - N/R	78,667	11,093	0	0	0	0	0		0	0
586022 364000	Gain on Fixed Asset Sales - Landfill	0	3,800	6,500	0	0	0	0		0	0
NONOPERATING REVENUES - NET		360,929	331,750	(77,787)	108,409	50,000	158,409	50,000	0	50,000	0
EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		653,244	875,709	(40,713)	192,093	(279,867)	(87,774)	(49,361)	(142,837)	(113,830)	(64,469)
LANDFILL - CAPITAL PROJECTS											
585820 474500	Machinery & Equipment	864,215	553,853	864,369	411,022	453,478	864,500	864,500		646,000	(218,500)
585820 473100	Improv Other Than Bldgs	24,703	20,411	3,049	0	25,000	25,000	25,000		0	(25,000)
TOTAL LANDFILL - CAPITAL EXPENSES		888,918	574,264	867,418	411,022	478,478	889,500	889,500	0	646,000	(243,500)
<i>Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.</i>											
Accrual Accounting Adjustments											
585820 454800	Depreciation Expense	261,487	291,919	328,735	0	0	0	0		N/A	N/A
585820 496000	Fixed Assets Adjustments	(888,918)	(574,264)	(864,369)	0	0	0	N/A		N/A	N/A
Total Accrual Accounting Adjustments		(627,430)	(282,346)	(535,634)	0	0	0	0	0	0	0
TOTAL LANDFILL EXPENSES		1,966,656	4,426,436	2,497,977	1,254,000	1,643,805	2,897,805	2,825,983	142,837	2,574,830	(251,153)
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		391,756	583,791	(372,497)	(218,929)	(758,345)	(977,274)	(938,861)	(142,837)	(759,830)	179,031
OPERATING TRANSFERS IN (OUT)											
585820 491000	Transfer To Other Funds	(234,541)	(2,696,291)	(95,000)	0	0	0	(75,000)			75,000
	Use of (Addition to) Net Position					977,274	977,274	1,013,861		759,830	(254,031)
TOTAL OPERATING TRANSFERS IN (OUT)		(234,541)	(2,696,291)	(95,000)	0	977,274	977,274	938,861	0	759,830	(179,031)
NET EARNINGS (LOSS)		157,215	(2,112,500)	(467,497)	(218,929)	218,929	0	0	(142,837)	0	0

Landfill Department Organizational Chart



Cemetery Fund

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Update Cemetery policies and Regulations
- Build 120 Unit Urn Niche Wall in Healing Garden
- Plant 16 trees though-out Plat R
- Add sprinkler line down Plat G adjacent to Cottonwood Street

Operating Revenue Highlights

Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
348300	Grave Opening Fees	Projected decrease of \$147,500 in opening/closing fees due to reclassification of fees between resident and non-resident pricing	Yes	Balanced Revenue Source
348350	Non-Resident Grave Opening Fees	Projected increase of \$137,500 in grave opening/closing fees for non-residents.	Yes	Balanced Revenue Source

348400	Flat Marker Fee	Projected increase of \$500 in flat marker fees due to proposed increased pricing	Yes	Balanced Revenue Source
348500	Overtime/Saturday/Holiday Fees	Projected increase of \$63,500 in fees associated with overtime, Saturdays, and Holidays.	Yes	Balanced Revenue Source
348550	Title Transfer Fees	Projected increase of \$5,000 in fees associated with plot title transfers.	Yes	Balanced Revenue Source
348100	Sale of Plots	Projected decrease of \$151,000 in plot purchases with separation of revenue between resident and non-resident categories.	Yes	Balanced Revenue Source
348150	Non-Resident Sale of Plots	Projected increase of \$68,750 in cemetery plot sales to non-residents.	Yes	Balanced Revenue Source
348200	Urn Niche Space Sales	Projected increase of \$8,750 in urn niche space sales.	Yes	Balanced Revenue Source

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries - Perm Employees	Increase of \$14,140 to cover costs of merit increases for eligible employees along with cost-of-living increase	Yes	Professional well-trained staff
413010	FICA taxes	Increase of \$1,082 to cover increase in employee taxes	Yes	Sustainable Bountiful
413020	Employee Med. Ins.	Increase of \$3,266 as calculated by HR to cover estimated fee increases	Yes	Sustainable Bountiful
413040	State Retirement	Increase of \$2,433 as calculated by HR to cover projected fee increases	Yes	Sustainable Bountiful
491640	Workers Comp.	Increase of \$283 as calculated by HR to cover projected fee increases,	Yes	Sustainable Bountiful

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
426000	Bldg. and Grounds Supplies and Maint.	Increase of \$25,000 to cover anticipated increased costs for secondary water, fertilizers, chemicals, and grounds maintenance supplies.	Yes	Financial Balance and Accountability
431400	Landfill Fees	Increase of \$500 to cover anticipated amount of excess soil being hauled to the landfill	Yes	Financial Balance and Accountability
491150	Admin. Services Re-imbursement	Increase of \$4,480 as projected by Finance Department	Yes	Financial Balance and Accountability

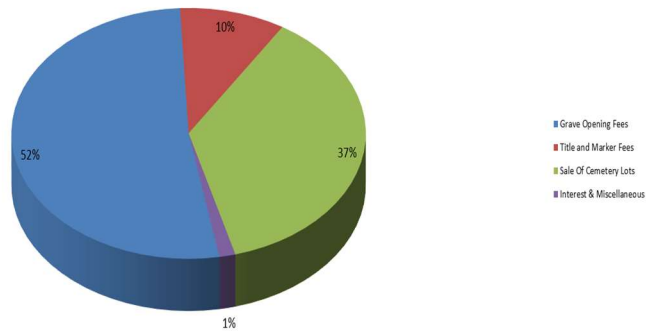
Performance Measures

Tier 1: Financial Balance & Accountability									
Priority Objective: <i>Balanced Revenues Sources</i>									
Department Strategy:		Track and Account for fiscal year Burial Plot Sales							
				Performance Measures					
				FY2021 Actual		FY2022 Actual		FY2023 Target	FY2024 Budget
Performance Indicator:		Number of Burial Plot sales		657		685		650	650
Tier 1: Financial Balance & Accountability									
Priority Objective: <i>Balanced Revenues Sources</i>									
Department Strategy:		Track Actual Monthly Burials, Report as total number for the Fiscal Year.							
				Performance Measures					
				FY2021 Actual		FY2022 Actual		FY2023 Target	FY2024 Budget
Performance Indicator:		Total burials per year		424		392		350	350

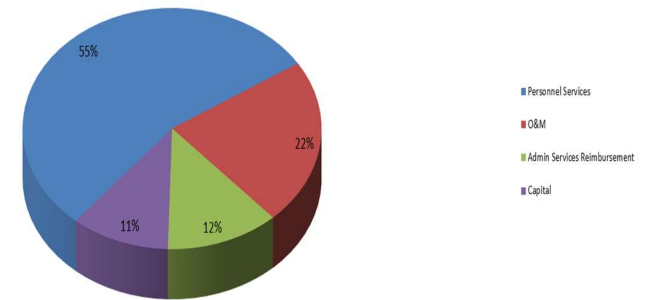
Tier 1: Improve & Maintain Infrastructure								
Priority Objective: <i>Stay ahead of the maintenance curve</i>								
Department Strategy:	Green Cemetery: High Standard of care and maintenance of Cemetery property and irrigation system							
			Performance Measures					
			FY2021 Actual		FY2022 Actual		FY2023 Target	FY2024 Budget
Performance Indicator:	Irrigation valves inspected monthly		44		44		44	44
	Number of sprinkler heads inspected, maintained or replaced, quarterly.		475		475		475	475

Cemetery Budget Graphs

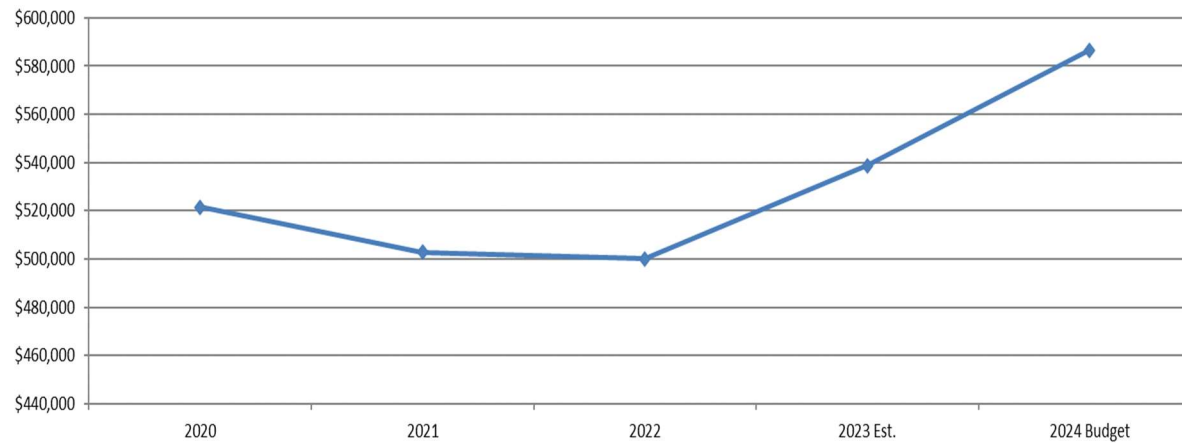
FY 2023-2024 Cemetery Revenues



FY 2023-2024 Cemetery Expenses



Budget History
(Less Capital)



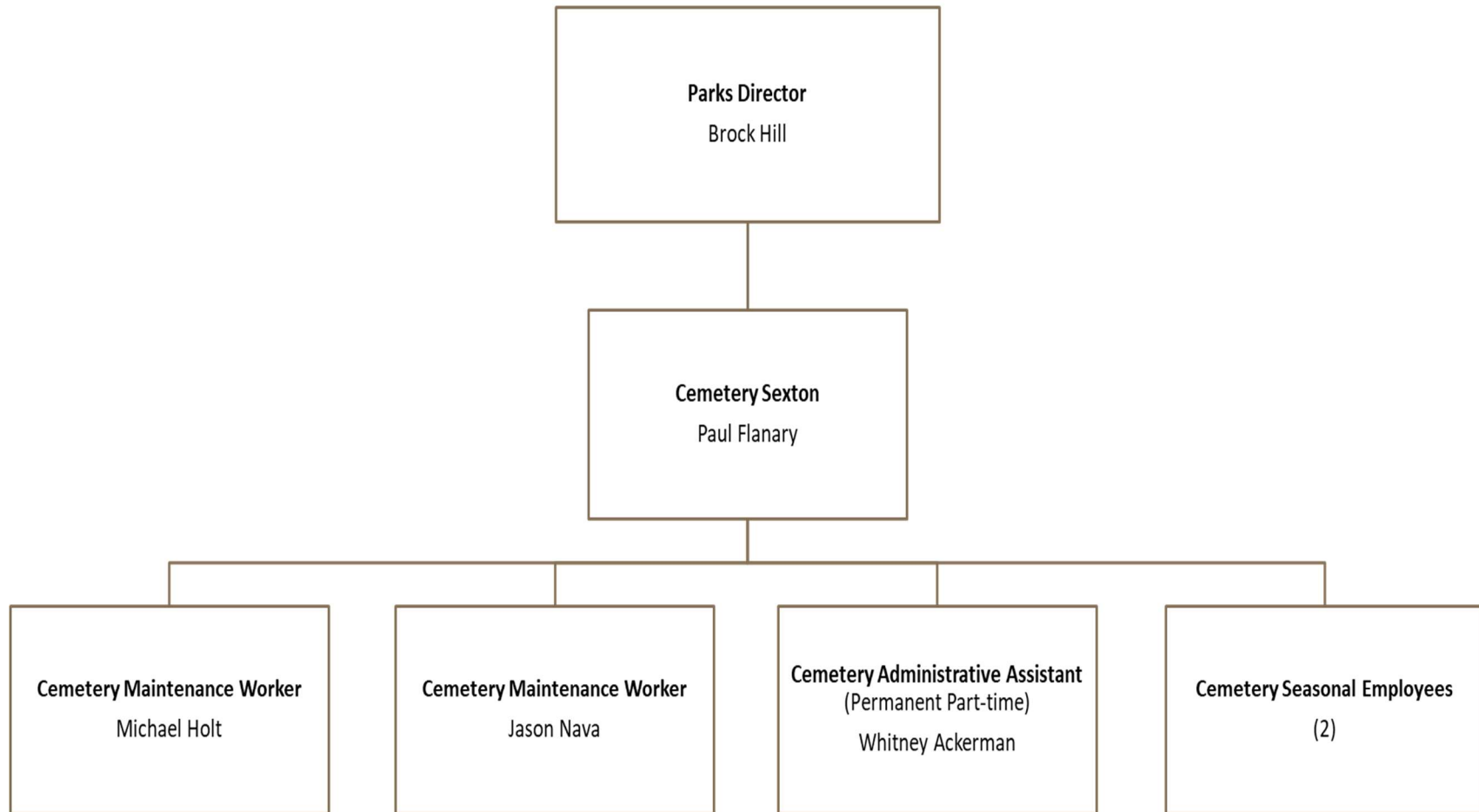
Cemetery Budget

1	CEMETERY											1
2												2
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49												49
50												50

Cemetery Budget (continued)

1	CEMETERY												
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	
3	Account Number	Account Description		2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	2023 Budget	2024 Budget	Dollar
4													Change
5													
6	EARNINGS (LOSS) FROM OPERATIONS			112,459	316,095	383,134	(4,951)	230,895	225,944	218,300	0	152,535	(65,765)
7													
8	NON-OPERATING REVENUES (EXPENSES):												
9	593000	331210	FEMA Federal Assistance	0	12,755	3,031	0	0	0	0		0	0
10	596010	361000	Interest & Investment Earnings	14,141	7,715	8,807	8,160	500	8,660	11,000		11,000	0
11	596010	361200	InvestmntUnrealized(Gain)/Loss	2,440	1,627	(24,055)	0	0	0	0		0	0
12	596000	369000	Sundry Revenues	2,300	1,975	280	40	0	40	0		0	0
13	NON-OPERATING REVENUES - NET			18,881	24,071	(11,936)	8,200	500	8,700	11,000	0	11,000	0
14													
15	CEMETERY - CAPITAL PROJECTS												
16	595900	472100	Buildings	0	0	251,969	18,122	0	18,122	0		0	0
17	595900	473100	Improv Other Than Bldgs	29,651	126,997	46,848	0	0	0	0		70,000	70,000
18	595900	474500	Machinery & Equipment	27,939	0	0	12,999	30,000	42,999	43,000		0	(43,000)
19	TOTAL CAPITAL EXPENSES			57,590	126,997	298,816	31,121	30,000	61,121	43,000	0	70,000	27,000
20	Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.												
21													
22	Accrual Accounting Adjustments												
23	595900	454800	Depreciation Expense	56,434	59,870	65,762	0	0	0	N/A	N/A	N/A	N/A
24	595900	496000	Fixed Assets Adjustments	(52,636)	(126,957)	(298,816)	0	0	0	N/A	N/A	N/A	N/A
25	Total Accrual Accounting Adjustments			3,798	(67,087)	(233,054)	0	0	0	0	0	0	0
26													
27	TOTAL CEMETERY EXPENSES			582,950	562,640	565,918	333,607	266,105	599,712	578,200	0	656,465	78,265
28													
29	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS			69,952	280,256	305,436	(27,872)	201,395	173,523	186,300	0	93,535	(92,765)
30													
31	OPERATING TRANSFERS IN (OUT):												
32	Use of (Addition to) Net Position						(173,523)	(173,523)	(186,300)			(93,535)	92,765
33	TOTAL OPERATING TRANSFERS IN (OUT)			0	0	0	0	(173,523)	(173,523)	(186,300)	0	(93,535)	92,765
34													0
35	NET EARNINGS (LOSS)			69,952	280,256	305,436	(27,872)	27,872	0	0	0	0	0

Cemetery Organizational Chart



City of Bountiful, Utah

FY2023-2024 Operating & Capital Budget

Tentative Budget

INTERNAL SERVICE FUNDS:

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



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Computer Replacement Fund

Department Description

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

We are working on a project to distribute all Information Technology capital expenses to individual departments. Departments will contribute to the Computer Replacement Fund. Charges for all large I.T.-related purchases will be expensed to this fund. An important benefit of this shift is to give each department a better grasp of the real cost of doing business. Currently, departments don't bear the cost of significant I.T. computing power.

In the past, the I.T. Department has budgeted and paid for servers and network equipment. In order charge each department for the actual cost of I.T.-related expenses, we will maintain a detailed scheduled of the following:

- Servers (Physical and virtual)
- Network Storage
- Operating System and Software Licensing
- Firewall and Network Switch costs
- Backup and Recovery software

Major Roles & Critical Functions

- Maintain and support all servers, data storage, network equipment, computers, etc.
- Provide high-availability network and telecommunications services
- Research emerging technologies and evaluate the possible application within the City

Fiscal Year Priorities

- Complete the server and network cost distribution evaluation
- Replace computer equipment as scheduled

Operational Budget Highlights

Revenues

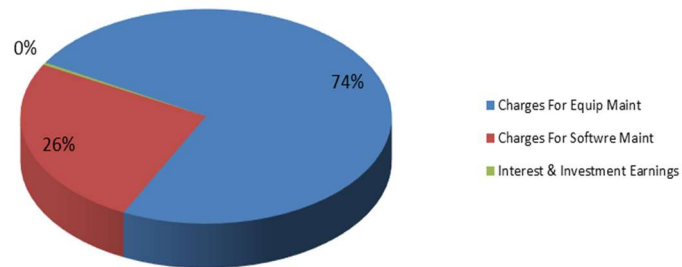
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
341000	Charges for Equipment Maintenance	This amount increased \$2,617 as a result of an updated computer inventory	Yes	Sustainable Bountiful
341100	Charges for Software Maintenance	This amount has decreased \$23,159 because Microsoft 365 is now being charged directly to departments as invoiced by our vendor	Yes	Sustainable Bountiful
361000	Interest & Investment Earnings	Our projection has decreased by \$800 due to the low percentage of return on investment		

Expenses

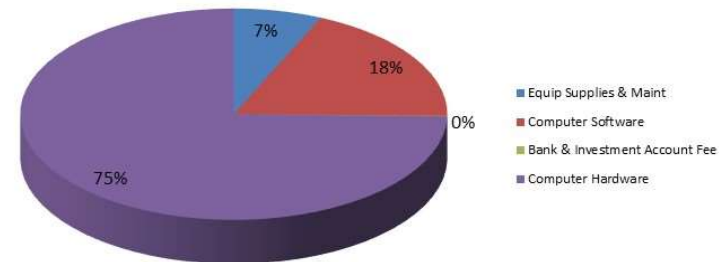
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
429200	Computer Software	This expense amount is related to "Charges for Software Maintenance" above.	Yes	Sustainable Bountiful

Computer Replacement Budget Graphs

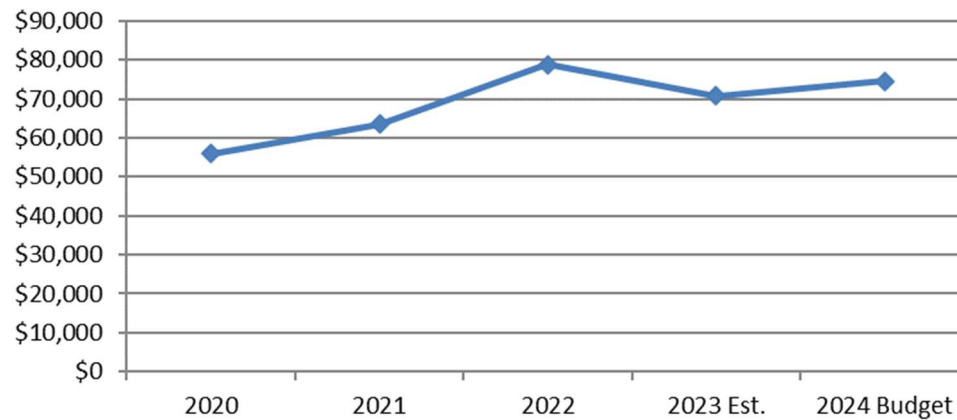
FY 2023-2024 Computer Replacement Revenue



FY 2023-2024 Computer Replacement Expenses



Budget History (Less Capital)



Computer Replacement Budget

1	COMPUTER REPLACEMENT												1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
3	Account Number	Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	Fiscal Year	2024 Budget	Change	3
4													4
5	REVENUES												5
6	614000 341000	Charges For Equip Maint	36,832	36,957	37,392	37,392	0	37,392	37,392		40,009	2,617	6
7	614000 341100	Charges For Softwre Maint	6,926	12,282	11,730	11,730	0	11,730	37,019		13,860	(23,159)	7
8	616010 361000	Interest & Investment Earnings	1,420	450	26	157	50	207	200		200	0	8
9	616010 361200	InvestmntUnrealized(Gain)/Loss	148	57	(25)	0	0	0	0		0	0	9
10		Use of (Addition to) Fund Balance						0	23,188		20,571	(2,617)	10
11	TOTAL REVENUE		45,326	49,746	49,123	49,278	50	49,328	97,799	0	74,640	(23,159)	11
12													12
13	EXPENSES												13
14	616100 425000	Equip Supplies & Maint	3,836	9,285	1,272	733	4,200	4,933	5,000		5,000	0	14
15	616100 429200	Computer Software	5,234	6,491	22,335	2,995	4,000	6,995	37,019		13,860	(23,159)	15
16	616100 431040	Bank & Investment Account Fee	37	34	3	5	5	10	50		50	0	16
17	616100 429300	Computer Hardware	46,821	47,640	55,186	3,867	55,000	58,867	55,730		55,730	0	17
18	TOTAL EXPENSE		55,928	63,449	78,797	7,600	63,205	70,805	97,799	0	74,640	(23,159)	18

Liability Insurance Fund

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

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

Operational Budget Highlights

Personnel Services

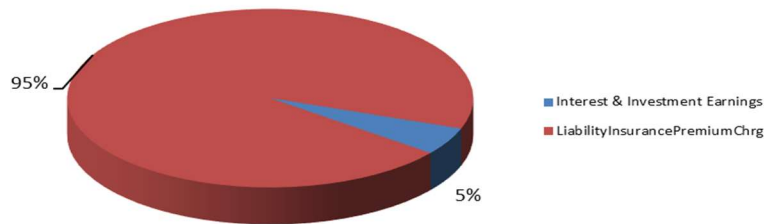
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000-491640	Personnel Services	Notwithstanding increases in medical insurance and cost of living, there is only a \$6,209 increase for the entire salary and benefits category, including insurance and state retirement benefits.	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

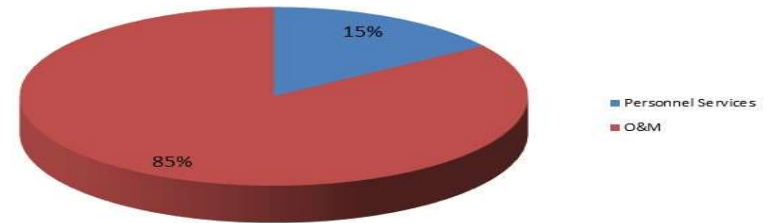
	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority451
451100	Insurance & Surety Bonds	Projected increase in insurance premiums between years.	No	Public Safety & Emergency Preparedness

Liability Insurance Budget Graphs

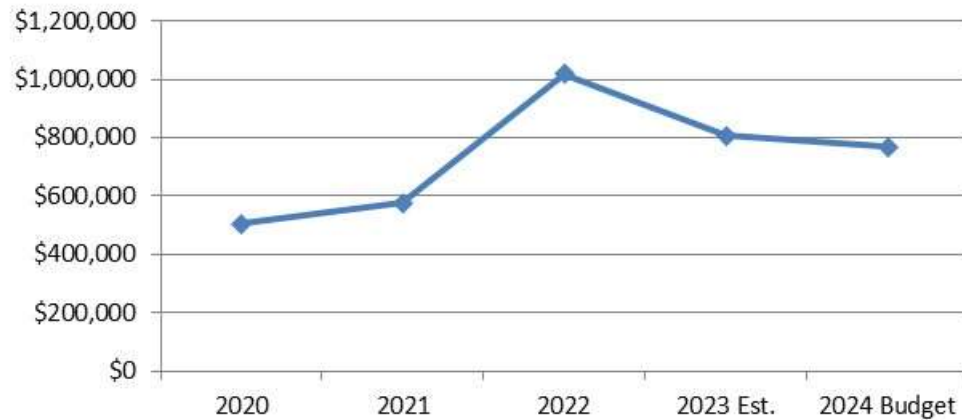
FY 2023-2024 Liability Insurance Revenues



FY 2023-2024 Liability Insurance Expenses



Budget History (Less Capital)



Liability Insurance Budget

1	LIABILITY INSURANCE													1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended			2
3	Account Number			2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	Fiscal Year	Fiscal Year	Dollar	3
4	LIABILITY INSURANCE FUND												Change	4
5	OPERATING REVENUES													5
6	636010	361000	Interest & Investment Earnings	40,280	15,808	12,462	10,818	10,818	21,636	31,000		31,000	0	6
7	636010	361200	InvestmntUnrealized(Gain)/Loss	5,938	2,598	(30,424)	0	0	0	0		0	0	7
8	637000	380300	LiabilityInsurancePremiumChrg	371,786	414,790	551,193	591,497	0	591,497	457,307		591,497	134,190	8
9	TOTAL REVENUE			418,004	433,197	533,231	602,315	10,818	613,133	488,307	0	622,497	134,190	9
10														10
11	OPERATING EXPENSES													11
12	PERSONNEL SERVICES													12
13	636300	411000	Salaries - Perm Employees	65,365	72,085	72,533	41,329	41,329	82,658	79,555		83,995	4,440	13
14	636300	413010	Fica Taxes	4,537	4,647	4,876	2,306	2,306	4,612	6,086		6,426	340	14
15	636300	413020	Employee Medical Ins	9,419	10,057	9,711	4,428	4,428	8,856	11,047		11,698	651	15
16	636300	413030	Employee Life Ins	355	372	391	188	188	376	505		530	25	16
17	636300	413040	State Retirement & 401 K	11,345	5,530	(1,171)	7,634	7,634	15,268	14,773		15,514	741	17
18	636300	491640	WorkersCompPremiumCharge-ISF	1,070	1,344	1,252	124	0	124	239		252	13	18
19	TOTAL PERSONNEL SERVICES			92,092	94,034	87,593	56,009	55,885	111,894	112,205	0	118,414	6,209	19
20														20
21	OPERATIONS & MAINTENANCE													21
22	636300	423000	Travel & Training	150	0	392	0	400	400	400		400	0	22
23	636300	431000	Profess & Tech Services	6,238	32,255	28,871	43,133	10,000	53,133	25,000		25,000	0	23
24	636300	431040	Bank & Investment Account Fees	1,025	1,163	1,026	454	454	908	1,500		1,500	0	24
25	636300	431100	Legal And Auditing Fees	234	242	244	292	0	292	289		311	22	25
26	636300	451100	Insurance & Surety Bonds	371,786	414,790	551,193	591,497	0	591,497	457,307		521,330	64,023	26
27	636300	451150	Liability Claims/Deductible	32,977	33,599	348,674	7,103	40,000	47,103	100,000		100,000	0	27
28	TOTAL OPERATIONS & MAINTENANCE			412,410	482,049	930,400	642,479	50,854	693,333	584,496	0	648,541	64,045	28
29														29
30	TOTAL OPERATING EXPENSES			504,502	576,083	1,017,993	698,488	106,739	805,227	696,701	0	766,955	70,254	30
31														31
32	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS			(86,498)	(142,886)	(484,762)	(96,173)	(95,921)	(192,094)	(208,394)	0	(144,458)	63,936	32
33														33
34	OPERATING TRANSFERS IN (OUT)													34
35	Use of (Addition to) Fund Balance								0	208,394		144,458	(63,936)	35
36	NET OPERATING TRANSFERS			0	0	0	0	0	0	208,394	0	144,458	(63,936)	36
37														37
38	NET EARNINGS (LOSS)			(86,498)	(142,886)	(484,762)	(96,173)	(95,921)	(192,094)	0	0	0	0	38

Workers' Compensation Fund

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

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

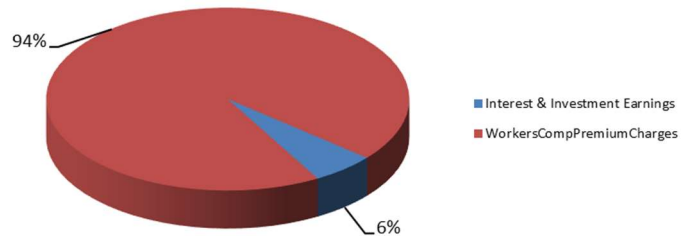
Operational Budget Highlights

Personnel Services

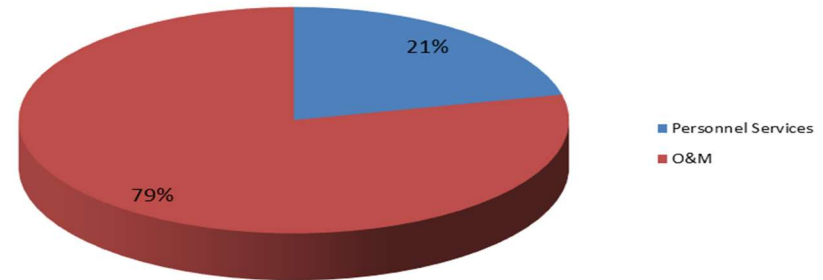
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000-491640	Personnel	Notwithstanding increases in medical insurance and cost of living, there is only a \$4,464 increase for the entire salary and benefits category. This includes insurance and state retirement benefits.	Yes	Open, Accessible, and Interactive Government

Workers' Compensation Budget Graphs

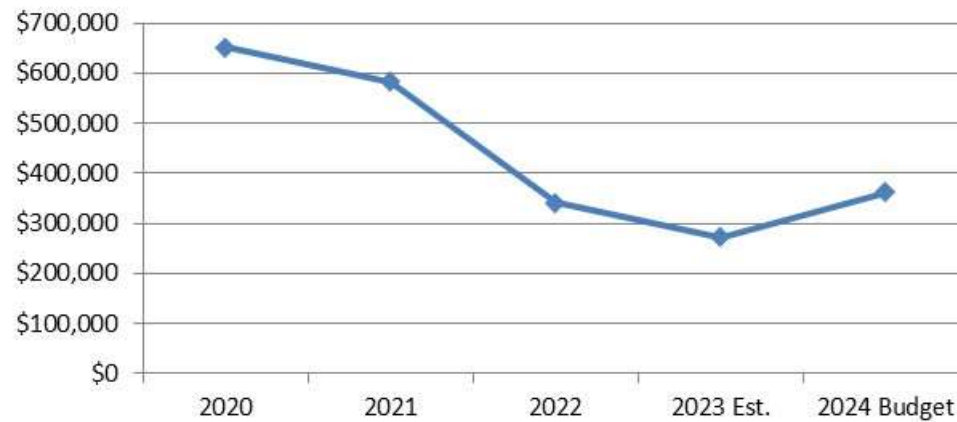
FY 2023-2024 Worker's Compensation Insurance Revenues



FY 2023-2024 Worker's Compensation Insurance Expense



Budget History (Less Capital)



Workers' Compensation Budget

1	WORKERS COMPENSATION											
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar
3	Account Number	Account Description	2020	2021	2022	Actual	Estimate	2023 Est.	2023 Budget	Fiscal Year	2024 Budget	Change
4												
5	OPERATING REVENUES											
6	646010 361000	Interest & Investment Earnings	29,720	10,751	9,221	8,244	8,244	16,488	21,000		21,000	0
7	646010 361200	InvestmntUnrealized(Gain)/Loss	4,380	1,786	(24,499)	0	0	0	0		0	0
8	647000 380400	WorkersCompPremiumCharges	285,600	294,051	300,251	155,235	155,235	310,470	155,377		350,973	195,596
9	TOTAL REVENUES		319,700	306,588	284,973	163,479	163,479	326,958	176,377	0	371,973	195,596
10												
11	OPERATING EXPENSES											
12	PERSONNEL SERVICES											
13	646400 411000	Salaries - Perm Employees	43,846	47,704	46,027	26,196	26,196	52,392	51,464		54,699	3,235
14	646400 413010	Fica Taxes	3,177	3,380	3,321	1,777	1,777	3,554	3,937		4,184	247
15	646400 413020	Employee Medical Ins	8,539	9,227	6,429	3,002	3,002	6,004	7,352		7,760	408
16	646400 413030	Employee Life Ins	247	263	258	125	125	250	380		398	18
17	646400 413040	State Retirement & 401 K	8,088	4,314	(1,929)	4,838	4,838	9,676	9,557		10,103	546
18	646400 491640	WorkersCompPremiumCharge-ISF	351	426	397	79	79	158	154		164	10
19	TOTAL PERSONNEL SERVICES		64,247	65,314	54,503	36,018	36,017	72,035	72,844	0	77,308	4,464
20												
21	OPERATIONS & MAINTENANCE											
22	646400 431000	Profess & Tech Services	11	31	6	6	1,900	1,906	2,000		2,000	0
23	646400 431040	Bank & Investment Account Fees	787	807	751	359	359	718	900		900	0
24	646400 431100	Legal And Auditing Fees	127	128	129	143	143	286	141		145	4
25	646400 435500	Admin Services - W/C	10,850	10,070	9,765	4,660	4,660	9,320	15,000		15,000	0
26	646400 451000	W/C Reinsurance Premiums	58,254	57,557	72,868	86,474	0	86,474	64,225		96,000	31,775
27	646400 451150	Liability Claims/Deductible	516,226	440,471	194,920	68,249	30,000	98,249	160,000		160,000	0
28	646400 461200	State Tax On Premium	2,190	8,650	7,950	3,250	0	3,250	10,000		10,000	0
29	TOTAL OPERATIONS & MAINTENANCE		588,445	517,712	286,390	163,141	37,062	200,203	252,266	0	284,045	31,779
30												
31	TOTAL OPERATING EXPENSES		652,692	583,026	340,893	199,159	73,079	272,238	325,110	0	361,353	36,243
32												
33	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		(332,992)	(276,438)	(55,920)	(35,680)	90,400	54,720	(148,733)	0	10,620	159,353
34												
35	OPERATING TRANSFERS IN (OUT)											
36	Use of (Addition to) Fund Balance							0	148,733		(10,620)	(159,353)
37	NET OPERATING TRANSFERS		0	0	0	0	0	0	148,733	0	(10,620)	(159,353)
38												
39	NET EARNINGS (LOSS)		(332,992)	(276,438)	(55,920)	(35,680)	90,400	54,720	0	0	0	0

City of Bountiful, Utah

FY2023-2024 Operating & Capital Budget

Tentative Budget

SCHEDULE OF FEES & CHARGES:

- Taxes
- Fees
- Charges for Services



General Fees & Taxes

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

Finance & Administrative Fees

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

Streets Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments
Signs	Each	\$44.00	Name sign (two per pole)
	Each	\$57.00	30 inch stop sign (high intensity)
	Each	\$86.00	36 inch stop sign (high intensity)
	Each	\$42.00	30 inch yield sign (high intensity)
	Each	\$50.00	2" x 2" x 10' Telespar post
	Each	\$20.00	3 foot anchor and anchor bolt
Equipment Charge	Hour	\$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	\$21.00	Chain Saw
	Hour	\$36.00	Portable Welder
Shop Charge	Hour	\$30.00	City departments
	Hour	\$50.00	Outside City
Labor	Hour	\$29.52	Regular labor cost
	Hour	\$44.28	Overtime labor cost
Sandbags	Each	\$0.56	
Construction Site Debris Clean-up	Hour	\$500.00	After second call (one hour minimum)
		Summer	Winter
Asphalt	Ton	\$52.00	\$100.00
Asphalt cut repair	Base fee	\$140.00	\$180.00
	Square foot	\$6.00	\$8.00
Asphalt sawing	Square foot	\$1.95	\$2.85
	Lineal foot	\$3.25	

Per ton for overlay
Less than 25 square feet
25 to 500 square feet
Larger contact Street Department
City departments

Engineering Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments
Photocopies			
8 1/2" x 11"	Each	\$0.10	
11" x 17"	Each	\$0.20	
18" x 24"	Each	\$3.00	
24" x 36"	Each	\$6.00	
Custom maps (printed, size not listed below)	Sq. Ft.	\$3.00	
8 1/2" x 11"	Each	\$3.00	
11" x 17"	Each	\$5.00	
24" x 36"	Each	\$18.00	
Add for Aerial Photos	Base	\$15.00	up to 0.25 hrs Addtl Staff time +\$60/hr +\$75/hr
Electronic CAD Files:			
City Base Map (incl. Street Names, Parcels, Addresses)	Each	\$50.00	Plus \$25 per layer added, (w/ email delivery)
Excavation Permits- Encroachment Permits			
Utility / Street Cut First 100 feet	Each	\$50.00 \$75.00	
Utility / Street Cut Additional 100 feet	Each	\$20.00 \$30.00	
Traffic Control or Street Closure	Each	\$25.00	Franchised Utilities or Service Districts
Residential Project - Temp. Traffic Control/Closure	Each	No Fee	Residential Streets ONLY
Work w/o Permit (non-emergency)	Each	2x Permit Fee	Per Engineering Dept. Policy
Concrete Fees			Per current contract rate
Concrete Replacement Cost Sharing Program	Varies		+10% Administrative Fee
Easement Release Application	Each	\$100.00	Plus Current Davis Co. Recording Fees
Recording and Mileage	per current IRS determination		R/T to Farmington = 16 miles
New or Amended Subdivision Checking Fees			
Lot Line Adjustment	Lot	\$375.00 \$600.00	
Subdivision/Plat Amendment		\$850.00	
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	

Engineering Fees (continued)

Description of Fee or Charge	Unit	Fee/Charge	Comments
Building Permits (plus State Permit Fee, where applicable)			
Residential Building Permit Application Fee - New Home Each*		\$500.00	
Residential Building Permit Application Fee - Addition Each*		\$100.00	
Residential Building Permit Application Fee - Remodel Each*		\$100.00	
Commercial Building Permit Application Fee Each*		65% of Permit Fee	
*- Application Fees will be credited to the total cost of the Building Permit			
Building Permit Plan Review Fee - Residential Single Family Each		29% of Permit Fee	
Building Permit Plan Review Fee - Commercial Each		65% of Permit Fee	
Single Inspection Permit Each		\$75.00	
Building Valuation is based on current ICC valuation data			Per 1997 Uniform Administrative Code
South Davis Metro Fire Impact Fee	As noted	\$644.00	per SFR / Condominium Unit / Apartment or per 5,000 sqft (or fract) commercial
Street Damage Cash Deposit			
New Single Family Residential	Each	\$3,000.00	per Access (Drive Approach)
Multi-Family Residential	Each	\$3,000.00	per Access (Drive Approach)
New Commercial	Each	\$4,000.00	per Access (Drive Approach)
Single Family Addition	Each	\$1,500.00	
Multi-Family Addition	Each	\$1,500.00	
Commercial Remodel / Addition	Each	\$1,500.00 / \$3,000.00	
Retaining, Pool, Accessory Structure, Deck >500 sqft.	Each	\$1,500.00	
Storm Water Fees			
Review SWPPP	Base	\$120.00 \$150.00	up to 2 hrs Addtl Staff time +\$60/hr \$75/hr
Review Retention Design	Base	\$120.00 \$150.00	up to 2 hrs Addtl Staff time +\$60/hr \$75/hr
Review & Record Maintenance Agreement	Base	\$60.00 \$75.00	Plus Current Davis Co. Recording Fees
Recording and Mileage	per current IRS determination		R/T to Farmington = 16 miles
Preconstruction Meeting	Base	\$120.00 \$150.00	up to 2 hrs Addtl Staff time +\$60/hr \$75/hr
Initial Inspection	Each	\$60.00 \$75.00	
Monthly Inspections (6 Mo.)	Each	\$360.00	
Termination of SWPPP	Each	\$60.00 \$75.00	
Long Term Facility Installation Inspections	Base	\$120.00 \$150.00	up to 2 hrs Addtl Staff time +\$60/hr \$75/hr
Long Term Facility O&M Inspections	Hourly	\$60.00 \$75.00	

Parks Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments
Farmer's Market Fee	Per Vendor	Pending	
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
Annual License Fees		
New Commercial Business License Base Fee	\$50.00	
Renewal Commercial Business License	\$50.00	\$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
Beer/Liquor Initial Application	\$200.00	Beer License - Class A - D
Liquor License	\$50.00 \$300.00	
Beer License - Class A	\$250.00 \$300.00	
Beer License - Class B	\$300.00	
Beer License - Class C	\$350.00 \$300.00	
Beer License - Class D	\$300.00	
Beer License - Class E: Single Event	\$200.00	
New Home Occupation License	\$25.00	
Renewal Home Occupation License	\$50.00	\$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	\$30.00	Per device
Temporary/Seasonal License	\$25.00	Plus \$1 per day up to a maximum of \$125
Fireworks License	\$125.00	Per stand. Outdoor only: An additional \$300.00 refundable bond upon site clean-up.
Ice Cream License	\$100.00	(Fee found in the Municipal code)
Sexual oriented business License	\$500.00	(Fee found in the Municipal code)
Sexual oriented business employee License	\$50.00	(Fee found in the Municipal code)
Sidewalk Café License	\$50.00	(Fee found in the Municipal code)
Land Use Development Fees		
Lot Line Adjustment	\$375.00	
Determination of Non-Compliance/Non-Conformance	\$450.00	
Home Occupation Conditional Use Permit	\$275.00	
Accessory Dwelling Unit Conditional Use Permit	\$425.00	
Accessory Dwelling Unit Permit, Internal	\$125.00	(Fee found in the Land Use code)
Architectural & Site Plan Review - Non-Residential	\$1,500.00	
Architectural & Site Plan Review - Multi-family	\$1,600.00	
Single Family Residential Site Plan Review	\$975.00	For houses that require Planning Commission review
Conditional Use Permit	\$950.00	
Variance	\$1,150.00	
Subdivision/Plat Amendment/etc.		See Engineering Dept. Fees Schedule
Land Use Code Text Amendment	\$2,000.00	
Zoning Map Amendment	\$2,000.00	
Appeal of ADA and FFHA Accommodation Review	\$475.00	
Appeal of Land Use Decision	\$2,100.00	Including half the actual cost of the Appeal Authority (Administrative Law Judge) Initial fee, see note 4 below.
Chicken License	\$5.00	
Administrative Solar Review	\$250.00	Administrative fee only
Short-Term Rental Permit	\$225.00	See note 5. (Fee found in the Land Use code)
Sign Permit		See Engineering Dept. Fees (building permits)

Notes:

1. All business, home occupation, amusement device, and beer/liquor licenses expire December 31st of each year and are to be renewed January 1st.
2. Seasonal uses must receive Administrative Committee approval and then maintain a Commercial Business License each year of operation.
3. Architectural & Site Plan Review requires a separate payment for preliminary and final.
4. Initial appeal fee is \$2,100. Once the Administrative Law Judge has taken final action the appellant shall pay half of the actual cost of the appeal. The appellant may need to pay additional cost or be reimbursed, depending on the Judge's final cost and the initial paid fee.
5. If the site already has an approved accessory dwelling unit, or is applying for one at the same time, the cost is \$100.00.

Storm Water Fees

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

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Commercial -

1. Single development site on independent parcel measure 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																							
Service Diameter	Pipe Diameter	Base Water Use (Gallons)		Base Water Rate		Tier 1 (Gallons)		Rate \$/kgal		Tier 2 (Gallons)		Rate \$/kgal		Tier 3 (Gallons)		Rate \$/kgal		Tier 4 (Gallons)		Rate \$/kgal		Tier 5 (Gallons)	Rate \$/kgal
5/8"		0-5,000	\$ 21.39	\$ 22.46	5,000-70,000	5,001-70,000	\$ 1.79	\$ 1.88	70,000-105,000	70,001-100,000	\$ 1.97	\$ 2.07	105,000-505,000	100,001-200,000	\$ 2.15	\$ 2.26	>505,000	200,001-400,000	\$ 2.33	\$ 3.00	>400,001	\$ 5.00	
1"		0-7,000	\$ 30.27	\$ 31.78	7,000-72,000	7,001-70,000	\$ 1.79	\$ 1.88	72,000-107,000	70,001-100,000	\$ 1.97	\$ 2.07	107,000-507,000	100,001-200,000	\$ 2.15	\$ 2.26	>507,000	200,001-400,000	\$ 2.33	\$ 3.00	>400,001	\$ 5.00	
1.5"		0-14,000	\$ 54.17	\$ 56.88	14,000-79,000	14,001-80,000	\$ 1.79	\$ 1.88	79,000-114,000	80,001-100,000	\$ 1.97	\$ 2.07	114,000-514,000	100,001-200,000	\$ 2.15	\$ 2.26	>514,000	200,001-400,000	\$ 2.33	\$ 3.00	>400,001	\$ 5.00	
2"		0-22,000	\$ 82.50	\$ 86.63	22,000-87,000	22,001-90,000	\$ 1.79	\$ 1.88	87,000-122,000	90,001-100,000	\$ 1.97	\$ 2.07	122,000-522,000	100,001-200,000	\$ 2.15	\$ 2.26	>522,000	200,001-400,000	\$ 2.33	\$ 3.00	>400,001	\$ 5.00	
3"		0-40,000	\$ 146.78	\$ 154.12	40,000-105,000	40,001-200,000	\$ 1.79	\$ 1.88	105,000-140,000	200,001-300,000	\$ 1.97	\$ 2.07	140,000-540,000	300,001-400,000	\$ 2.15	\$ 2.26	>540,000	400,001-500,000	\$ 2.33	\$ 3.00	>500,001	\$ 5.00	
4"		0-65,000	\$ 237.26	\$ 249.12	65,000-130,000	65,001-200,000	\$ 1.79	\$ 1.88	130,000-165,000	200,001-300,000	\$ 1.97	\$ 2.07	165,000-565,000	300,001-400,000	\$ 2.15	\$ 2.26	>565,000	400,001-500,000	\$ 2.33	\$ 3.00	>500,001	\$ 5.00	
6"		0-125,000	\$ 455.63	\$ 478.41	125,000-190,000	125,001-200,000	\$ 1.79	\$ 1.88	190,000-225,000	200,001-300,000	\$ 1.97	\$ 2.07	225,000-625,000	300,001-400,000	\$ 2.15	\$ 2.26	>625,000	400,001-500,000	\$ 2.33	\$ 3.00	>500,001	\$ 5.00	
High Elevation Block Rates																							
Service Diameter	Pipe Diameter	Base Water Use (Gallons)		Base Water Rate		Tier 1 (Gallons)		Rate \$/kgal		Tier 2 (Gallons)		Rate \$/kgal		Tier 3 (Gallons)		Rate \$/kgal		Tier 4 (Gallons)		Rate \$/kgal		Tier 5 (Gallons)	Rate \$/kgal
5/8"		0-5,000	\$ 23.57	\$ 24.75	5,000-70,000	5,001-70,000	\$ 1.98	\$ 2.08	70,000-105,000	70,001-100,000	\$ 2.18	\$ 2.29	105,000-505,000	100,001-200,000	\$ 2.38	\$ 2.50	>505,000	200,001-400,000	\$ 2.57	\$ 3.00	>400,001	\$ 5.00	
1"		0-7,000	\$ 33.89	\$ 35.58	7,000-72,000	7,001-70,000	\$ 1.98	\$ 2.08	72,000-107,000	70,001-100,000	\$ 2.18	\$ 2.29	107,000-507,000	100,001-200,000	\$ 2.38	\$ 2.50	>507,000	200,001-400,000	\$ 2.57	\$ 3.00	>400,001	\$ 5.00	
1.5"		0-14,000	\$ 61.05	\$ 64.10	14,000-79,000	14,001-80,000	\$ 1.98	\$ 2.08	79,000-114,000	80,001-100,000	\$ 2.18	\$ 2.29	114,000-514,000	100,001-200,000	\$ 2.38	\$ 2.50	>514,000	200,001-400,000	\$ 2.57	\$ 3.00	>400,001	\$ 5.00	
2"		0-22,000	\$ 92.51	\$ 97.14	22,000-87,000	22,001-90,000	\$ 1.98	\$ 2.08	87,000-122,000	90,001-100,000	\$ 2.18	\$ 2.29	122,000-522,000	100,001-200,000	\$ 2.38	\$ 2.50	>522,000	200,001-400,000	\$ 2.57	\$ 3.00	>400,001	\$ 5.00	
3"		0-40,000	\$ 164.88	\$ 173.12	40,000-105,000	40,001-200,000	\$ 1.98	\$ 2.08	105,000-140,000	200,001-300,000	\$ 2.18	\$ 2.29	140,000-540,000	300,001-400,000	\$ 2.38	\$ 2.50	>540,000	400,001-500,000	\$ 2.57	\$ 3.00	>500,001	\$ 5.00	
4"		0-65,000	\$ 266.74	\$ 280.08	65,000-130,000	65,001-200,000	\$ 1.98	\$ 2.08	130,000-165,000	200,001-300,000	\$ 2.18	\$ 2.29	165,000-565,000	300,001-400,000	\$ 2.38	\$ 2.50	>565,000	400,001-500,000	\$ 2.57	\$ 3.00	>500,001	\$ 5.00	
6"		0-125,000	N/A	N/A			N/A				N/A				N/A				N/A			N/A	

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

	Gallons	Rate	Charge
Base	7,000	\$ 30.27 \$ 31.78	\$ 30.27 \$ 31.78
Tier 1	3,000	\$ 1.79 \$ 1.88	\$ 5.37 \$ 5.64
Total	10,000		\$ 35.64 \$37.42

Increase		
Tier	Low EI	High EI
Base	5%	5%
Tier 1	5%	5%
Tier 2	5%	5%
Tier 3	5%	5%
Tier 4	28.76%	16.73%
Tier 5	new	new

The increase from "old" Tier 4 to Proposed Tier 5 is 114.59% Low EI 94.55% High EI

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

	Gallons	Rate	Charge
Base	7,000	\$ 33.89 \$ 35.58	\$ 33.89 \$ 35.58
Tier 1	65,000	\$ 1.98	\$ 128.70
Tier 2	63,000	\$ 2.08	\$ 131.04
Tier 3	35,000	\$ 2.18	\$ 76.30
Tier 4	30,000	\$ 2.29	\$ 68.70
Tier 5	43,000	\$ 2.38	\$ 102.34
Total	0		\$ 341.23 \$360.32

Water Fees (continued)

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

Water Fees (continued)

Description of Fee or Charge	Unit	Fee/Charge	Comments
Connect/Disconnect/Reconnect/Collection Fees:			See Bountiful City Resolution 2002-08
All Customers			
a. Connect fee regular hours next day		\$15.00	
b. Connect fee regular hours same day		\$25.00	
c. Connect fee after hours		\$50.00	
d. Collection / disconnect fee		\$25.00	
e. Reconnect fee regular hours		\$25.00	
f. Reconnect fee after hours		\$90.00	
g. Return check fee		\$15.00	
h. Monthly finance charge on past due balances		1.50%	18% APR: \$10.00 Min Chg @ 30 days past due
i. Damaged ERT replacment		\$100.00	* ERT (Electronic Radio Transponder)
j. Meter Register and ERT replacement		\$200.00	
k. Meter Lid Adjustment and Repair		\$50.00	
Penalty Fees:			
Tampering with a meter	Per Violation	\$100.00	Plus accumulated service charges
Outside watering during prohibited hours	Per Violation	\$100.00	Other fees can apply during drought years
Equipment Rental Charges (not including operator):		Active Hourly Rate	
JD 410 B Backhoe (Compactor)		\$50.00	
JD 410 Backhoe/Loader		\$50.00	
JD 60 Mini Excavator		\$50.00	
10-Wheel Dump Truck		\$50.00	
1 Ton Flatbed Dump Truck		\$15.00	
1/2 Ton 4 x 4 Pick up Truck		\$12.00	
5500 Cab/Chassis/Utility Bed Truck		\$24.00	
Pavement Saw (Diamond Blade) + Blade Wear		\$20.00	
2" Trash Pump		\$7.50	
Wacker 845 Y Rammer Compactor		\$17.00	
Small tap machine (3/4" to 2')		\$50.00	
Large tap machine (4" to 8")		\$175.00	
Labor Rates:		Regular Time	Overtime
Operator Labor		\$28.00/Hour	\$42.00/Hour
Supervisor Labor		\$38.00/Hour	\$57.00/Hour
Main Line Tap Installation:			
Includes stainless steel tapping sleeve, std. gate valve, labor & equipment costs			
A. Customer excavates and backfills per City req'ts:	\$1,325.00 to \$3,295.00, depending on size		Additional charges may apply; consult Water Dept.
B. Water Dept excavates and backfills	\$2,112.00 to \$4,156.00, depending on size		Additional charges may apply; consult Water Dept.
Fire Hydrant Installation:		Previous Fee	Current Fee
Materials (hydrant, pipe, lugs, gravel, gaskets, bolts, etc.)		\$2,300.00	\$4,810.00
Labor (18 man hours)		\$440.00	\$504.00
Equipment (backhoe, 10-wheel dump, pavement saw)		\$525.00	\$764.00
Fire Hydrant Use:		Fee	
Hydrant Meter Deposit	Each	\$1,200.00	
Hydrant Valve Deposit	Each	\$500.00	
Meter or Valve Rental	First day	\$10.00	
Meter or Valve Rental	Each subsequent day	\$5.00	
Valve Only Rental	Per Day	\$3.00	
Water Consumption	Per 1,000 gallons	\$1.79	
Rental and Water Consumption If meter req't is waived	Flat fee	\$25.00	

Light & Power Fees

BOUNTIFUL CITY LIGHT & POWER

BUDGET: FY 2024

RATES, FEES, & DEPOSITS, and COMPARISONS

STANDARD RATES:

RESIDENTIAL (ER):

Monthly customer charge

Energy charge per kilowatt hour (KWH)

Energy charge per KWH for the first 400 KWH used

Energy charge per KWH for all additional KWH used

COMMERCIAL SMALL WITH NO DEMAND (ES):

Monthly customer charge

Energy charge per kilowatt hour (KWH)

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

Monthly customer charge

Demand charge per kW for each kW in excess of 15kW

Energy charge per KWH for the first 1,500 KWH

Energy charge per KWH for all additional KWH

COMMERCIAL LARGE WITH DEMAND GREATER THAN 30kW (EC):

Monthly customer charge

Demand charge per kW

Energy charge per KWH

TEMPORARY (50 amps or less) (ET):

Monthly equipment rental

Monthly customer charge

Energy charge per KWH

Note: service greater than 50 amps to be billed as COMMERCIAL.

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

Monthly customer charge

Energy charge per KWH (same as Small Commercial) x # KWH used (as determined by Power Dept.)

	FY 2023	FY 2024	
Rate Increase:	1.030	1.150	
Effective For Usage As Of:	01 Jul 2022	01 Jul 2023	
	\$	\$	\$ Chg:
Monthly customer charge	12.36	14.21	1.85
Energy charge per kilowatt hour (KWH)			
Energy charge per KWH for the first 400 KWH used	0.0824	0.0948	0.0124
Energy charge per KWH for all additional KWH used	0.1053	0.1211	0.0158
Monthly customer charge	16.48	18.95	2.47
Energy charge per kilowatt hour (KWH)	0.1132	0.1302	0.0170
Monthly customer charge	16.48	18.95	2.47
Demand charge per kW for each kW in excess of 15kW	9.1402	10.5112	1.3710
Energy charge per KWH for the first 1,500 KWH	0.1132	0.1302	0.0170
Energy charge per KWH for all additional KWH	0.0655	0.0753	0.0098
Monthly customer charge	61.80	71.07	9.27
Demand charge per kW	17.6606	20.3097	2.6491
Energy charge per KWH	0.0401	0.0461	0.0060
Monthly equipment rental	32.96	37.90	4.94
Monthly customer charge	16.48	18.95	2.47
Energy charge per KWH	0.1132	0.1302	0.0170
Monthly customer charge	16.48	18.95	2.47
Energy charge per KWH (same as Small Commercial) x # KWH used (as determined by Power Dept.)	0.1132	0.1302	0.0170

Light & Power Fees (continued)

BOUNTIFUL CITY LIGHT & POWER

BUDGET: FY 2024

RATES, FEES, & DEPOSITS, and COMPARISONS

	FY 2023	FY 2024	
	1.0300	1.1500	
Rate Increase:			
Effective For Usage As Of:	01 Jul 2022	01 Jul 2023	
	\$	\$	\$ Chg:
NET METERING RATES (NO NEW INSTALLATIONS; EXISTING CUSTOMERS ONLY):			
RESIDENTIAL - NET METERING (END for charges, ENRC for credits):			
Monthly customer charge	16.48	18.95	2.47
Energy charge per KWH for all net KWH used			
Energy charge per KWH for the first 400 KWH used	0.0824	0.0948	0.0124
Energy charge per KWH for all additional KWH used	0.1053	0.1211	0.0158
Energy credit per KWH for all surplus generation	0.0800	0.0800	no chg
COMMERCIAL SMALL WITH NO DEMAND - NET METERING (ESN):			
Monthly customer charge	20.60	23.69	3.09
Energy charge per KWH for all net KWH used	0.1132	0.1302	0.0170
Energy credit per KWH for all surplus generation	0.0624	0.0624	no chg
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS - NET METERING (EXND for charges, EXNC for credits):			
Monthly customer charge	20.60	23.69	3.09
Demand charge per kW for each kW in excess of 15kW	9.1402	10.5112	1.3710
Energy charge per KWH for the first 1,500 KWH used	0.1132	0.1302	0.0170
Energy charge per KWH for all additional KWH used	0.0655	0.0753	0.0098
Energy credit per KWH for all surplus generation	0.0624	0.0624	no chg
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30 KW - NET METERING (ECND for charges, ECNC for credits):			
Monthly customer charge	61.80	71.07	9.27
Demand charge per kW	17.6606	20.3097	2.6491
Energy charge per KWH for all net KWH used	0.0401	0.0461	0.0060
Energy credit per KWH for all surplus generation	0.0381	0.0381	no chg

Light & Power Fees (continued)

BOUNTIFUL CITY LIGHT & POWER

BUDGET: FY 2024

RATES, FEES, & DEPOSITS, and COMPARISONS

	FY 2023	FY 2024	
	1.0300	1.1500	
Rate Increase:			
Effective For Usage As Of:	01 Jul 2022	01 Jul 2023	
	\$	\$	\$ Chg:
FEED-IN TARIFF RATES:			
RESIDENTIAL - FEED-IN TARIFF (ERF for charges, and ERFC for credits):			
Monthly customer charge	16.48	18.95	2.47
Energy charge per KWH for all net KWH used			
Energy charge per KWH for the first 400 KWH used	0.0824	0.0948	0.0124
Energy charge per KWH for all additional KWH used	0.1053	0.1211	0.0158
Energy credit 12am-12pm	0.0400	0.0400	no chg
Energy credit 12pm-4pm	0.0600	0.0600	no chg
Energy credit 4pm-12am	0.0925	0.0925	no chg
COMMERCIAL SMALL WITH NO DEMAND - FEED-IN TARIFF (ESF):			
Monthly customer charge	20.60	23.69	3.09
Energy charge per KWH for all net KWH used	0.1132	0.1302	0.0170
Energy credit 12am-12pm	0.0400	0.0400	no chg
Energy credit 12pm-4pm	0.0600	0.0600	no chg
Energy credit 4pm-12am	0.0925	0.0925	no chg
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS - FEED-IN TARIFF (EXF for charges, EXFC for credits):			
Monthly customer charge	20.60	23.69	3.09
Demand charge per kW for each kW in excess of 15kW	9.1402	10.5112	1.3710
Energy charge per KWH for the first 1,500 KWH used	0.1132	0.1302	0.0170
Energy charge per KWH for all additional KWH used	0.0655	0.0753	0.0098
Energy credit 12am-12pm	0.0400	0.0400	no chg
Energy credit 12pm-4pm	0.0600	0.0600	no chg
Energy credit 4pm-12am	0.0925	0.0925	no chg
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30 KW - FEED-IN TARIFF (ECF for charges, ECFC for credits):			
Monthly customer charge	61.80	71.07	9.27
Demand charge per kW	17.6606	20.3097	2.6491
Energy charge per KWH for all net KWH used	0.0401	0.0461	0.0060
Energy credit 12am-12pm	0.0400	0.0400	no chg
Energy credit 12pm-4pm	0.0600	0.0600	no chg
Energy credit 4pm-12am	0.0925	0.0925	no chg

Light & Power Fees (continued)

BOUNTIFUL CITY LIGHT & POWER

BUDGET: FY 2024

RATES, FEES, & DEPOSITS, and COMPARISONS

		FY 2023	FY 2024	
	Rate Increase:	1.0300	1.1500	
	Effective For Usage As Of:	01 Jul 2022	01 Jul 2023	
		\$	\$	\$ Chg:
NET METERING HYBRID RATES (new as of 26 Oct. 2021):				
RESIDENTIAL - NET METERING (ENH for charges, ENHC for credits):				
Monthly customer charge		16.48	18.95	2.47
Energy charge per KWH for all net KWH used				
Energy charge per KWH for the first 400 KWH used		0.0824	0.0948	0.0124
Energy charge per KWH for all additional KWH used		0.1053	0.1211	0.0158
Energy credit per KWH for all surplus generation		0.0500	0.0500	no chg
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS - NET METERING (EXN for charges, EXHC for credits):				
Monthly customer charge		20.60	23.69	3.09
Demand charge per kW for each kW in excess of 15kW		9.1402	10.5112	1.3710
Energy charge per KWH for the first 1,500 KWH used		0.1132	0.1302	0.0170
Energy charge per KWH for all additional KWH used		0.0655	0.0753	0.0098
Energy credit per KWH for all surplus generation		0.0500	0.0500	no chg
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30 KW - NET METERING (ECN for charges, ECHC for credits):				
Monthly customer charge		61.80	71.07	9.27
Demand charge per kW		17.6606	20.3097	2.6491
Energy charge per KWH for all net KWH used		0.0401	0.0461	0.0060
Energy credit per KWH for all surplus generation		0.0500	0.0500	no chg

Light & Power Fees (continued)

BOUNTIFUL CITY LIGHT & POWER

BUDGET: FY 2024

RATES, FEES, & DEPOSITS, and COMPARISONS

		FY 2023	FY 2024	
	Rate Increase:	1.0300	1.1500	
	Effective For Usage As Of:	01 Jul 2022	01 Jul 2023	
		\$	\$	\$ Chg:
OTHER RATES (these require the approval of the Power Department):				
COMMERCIAL POWER FACTOR CORRECTION:				
For every 1% less than 95%	increase meter KWH 1%	increase meter KWH 1%	increase meter KWH 1%	no chg
COMMERCIAL SMALL SEASONAL (ES):				
Monthly customer charge		16.48	18.95	2.47
Energy charge per KWH		0.1132	0.1302	0.0170
MOBILE HOME & HOUSE TRAILER PARK:				
Individual meters	(see Residential Service)		(see Residential Service)	
Master meters (existing meters only)	(see Commercial Service)		(see Commercial Service)	
SECURITY LIGHTING:				
A. LED Standard Post Top with Pole		30.47	35.04	4.57
B. LED High Wattage Horizontal		31.84	36.62	4.78
C. LED Low Wattage Horizontal		29.10	33.47	4.37
D. LED Decorative Post Top with Pole		38.19	43.92	5.73
E. LED High Wattage Flood		31.84	36.62	4.78
F. LED Low Wattage Flood		29.10	33.47	4.37
Davit Pole - NO NEW INSTALLATIONS ACCEPTED FOR PRIVATE PROPERTY		4.09	4.70	0.61
Davit Pole w/ Base - NO NEW INSTALLATIONS ACCEPTED FOR PRIVATE PROPERTY		14.13	16.25	2.12
INDUSTRIAL CUSTOMER:	variable & contractual		variable & contractual	
Demand charge for all kW		9.9282	11.4174	1.4892
Energy charge per KWH		0.0464	0.0534	0.0070
Administrative Charge Flat Rate Per Month		3,435.79	3,951.16	515.37
CITY FRANCHISE TAX on KW and KWH Charges		6.00%	6.00%	

Light & Power Fees (continued)

BOUNTIFUL CITY LIGHT & POWER

BUDGET: FY 2024

RATES, FEES, & DEPOSITS, and COMPARISONS

	Rate Increase: Effective For Usage As Of:	FY 2023 1.0000 01 Jul 2021 \$	FY 2024 1.1500 01 Jul 2023 \$	
FEES:				
ALL CUSTOMERS:				
1 Connect fee regular hours next day	▼	35.00	35.00	
2 Connect fee regular hours same day		45.00	45.00	
3 Connect fee after hours		100.00	100.00	
4 Collection / disconnect fee	▼	45.00	45.00	
5 Reconnect fee regular hours		45.00	45.00	
6 Reconnect fee after hours		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 (in addition to the expense of removing any wiring or appliances and restc		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	
RESIDENTIAL SERVICE:				
12 Beacon light fee per lamp, per month	▼	0.35	0.35	
COMMERCIAL SERVICE:				
13 Line extension fee: actual costs per line extension policy, as needed		actual cost per line ext. policy	actual cost per line ext. policy	
SMALL SEASONAL SERVICE:				
14 Activate & deactivate, pay in advance (collected by Engineering Dept)		300.00	300.00	
15 Line extension fee: actual costs per line extension policy, as needed		actual cost per line ext. policy	actual cost per line ext. policy	
TEMPORARY SERVICE:				
16 Install & remove temporary service, pay in advance (collected by Engineering Dept)		225.00	225.00	
17 Line extension fee: actual costs per line extension policy as needed		actual cost per line ext. policy	actual cost per line ext. policy	
MOBILE HOME & HOUSE TRAILER PARK SERVICE:				
18 Individual meters		(see Residential Service)	(see Residential Service)	
19 Master meters (existing only)		(see Commercial Service)	(see Commercial Service)	
POLE ATTACHMENTS:				
20 Per pole attachment		12.00	13.00	\$ Chg: 1.00
PHOTOVOLTAIC SERVICE:				
21 Connect fee (the price of the meters) (collected by Planning Dept)		525.00	525.00	
METER SURGE PROTECTION - NO NEW INSTALLATIONS AS OF 01 JULY 2014:				
22 Inspection fee		Not Available	Not Available	
23 Installation fee		Not Available	Not Available	
STREET LIGHT SYSTEM CHARGE:				
24 Monthly charge to all Residential, Commercial, and Industrial customers		2.00	2.00	
INDUSTRIAL SERVICE (Interruptable Customer):				
		variable & contractual	variable & contractual	

Light & Power Fees (continued)

BOUNTIFUL CITY LIGHT & POWER

BUDGET: FY 2024

RATES, FEES, & DEPOSITS, and COMPARISONS

		FY 2023	FY 2024
	Rate Increase:	1.0000	1.1500
	Effective For Usage As Of:	01 Jul 2021	01 Jul 2023
		\$	\$
DEPOSITS:			
RESIDENTIAL RENTAL CUSTOMERS:			
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.			
RESIDENTIAL NON-RENTAL CUSTOMERS:			
Deposit is required only on residential non-rental customers with poor payment record.			
Deposit is equal to an estimated 2 month bill with a minimum of		150.00	150.00
Deposit is refunded only at termination of service.			
NON-RESIDENTIAL CUSTOMERS:			
Deposit is required on all non-residential customers including Seasonal and Temporary.			
Deposit is equal to an estimated 2 month bill with a minimum of		250.00	250.00
Deposit is refunded only at termination of service.			
MOBILE HOME & HOUSE TRAILER PARK SERVICE:			
Individual meters		(see Residential Service)	(see Residential Service)
Master meters (existing only)		(see Commercial Service)	(see Commercial Service)
INDUSTRIAL CUSTOMER (Interruptable Customer):		variable & contractual	variable & contractual

Golf Fees

Proposed FY2023			
Description of Fee or Charge	Unit	Fee/Charge	Comments
Green Fees:			
Week day rate (Mon - Thurs)	9 holes	\$16.00	effective Mon-Thurs and after 2:00 Fri-Sun
Week day rate (Mon - Thurs)	18 holes	\$32.00	effective Mon-Thurs and after 2:00 Fri-Sun
Weekend rate (Fri - Sun)	9 holes	\$19.00	effective before 2:00 Fri-Sun
Weekend rate (Fri - Sun)	18 holes	\$38.00	effective before 2:00 Fri-Sun
Junior (17 years and younger)	9 holes	\$10.00	Valid Mon-Thurs (Fri - Sun after 2:00 pm)
Junior (17 years and younger)	18 holes	\$20.00	Valid Mon-Thurs, (Fri - Sun after 2:00 pm)
Cart Fees:			
Regular	9 holes	\$9.00	
Regular	18 holes	\$18.00	
Rentals:			
Golf Clubs (Standard)	9 holes	\$10.00	
Golf Clubs (Standard)	18 holes	\$15.00	
Golf Clubs (High-end)	9 holes	\$25.00	
Golf Clubs (High-end)	18 holes	\$40.00	
Pull Carts	Base Charge	\$3.00	

Note: FY2023 Fees are effective January 24, 2023

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

Landfill Department Fees

Fee or Charge Description	Unit	Fee/Charge	Minimum	Comments
** No Hazardous Waste Accepted **				
Residential:				
Cars	Load	\$5.00		
Pick up Truck	Load	\$5.00		Standard 6' x 8' bed
Small Trailer	Load	\$5.00		
Large Trailer	Load	\$10.00		Equivalent to 2 standard 6' x 8' bed loads
Large Trucks	Load	\$15.00		Over standard 6' x 8' bed
Mattress or Box Springs	Each	\$17.00		
Refrigerator Disposal	Each	\$20.00		
Commercial:				
Clean Dirt	Ton	\$25.00		Clean Fill/Cover
Mixed Waste	Ton	\$40.00		Commercial haulers, business, construction
	Minimun	\$20.00		related waste, concrete or site preparation.
Green Waste	Ton	\$15.00		Professional Tree and Landscapers
	Minimun	\$15.00		
Compost and Wood Chips:				
Compost - unscreened	Ton	\$25.00		
Compost - screened	Ton	\$35.00		
Wood Chips	Ton	\$25.00		

NOTES:

Unacceptable items include -

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

Hours of operation -

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

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

Refuse Collection & Recycling Department Fees

Description of Fee or Charge	Unit	Fee/Charge Monthly	Comments
Residential	Base Charge	\$6.00	First garbage can
Residential	Base Charge	\$6.00	Each additional can
Commercial	Base Charge	\$36.00	Dumpster (picked up one time per week)
Commercial	Base Charge	\$40.00	Each additional weekly pickup of dumpster
Commercial	Base Charge	\$6.00	First garbage can
Commercial	Base Charge	\$6.00	Each additional can
Multi-Unit Residential	Base Charge	\$6.00	One unit -- One can
Multi-Unit Residential	Base Charge	\$12.00	Two units -- Two cans
Multi-Unit Residential	Base Charge	\$18.00	Three units -- Three Cans
Multi-Unit Residential	Base Charge	\$24.00	Four units -- Four Cans
Multi-Unit Residential	Base Charge	\$30.00	Five units -- Five Cans (may request private service)
Multi-Unit Residential	Base Charge	\$36.00	Six units -- Six Cans (may request private service)
Multi-Unit Residential	Base Charge	\$42.00	Seven units -- Seven Cans (may request private service)
Multi-Unit Residential	Base Charge	N/A	Eight units and over must obtain private service
Multi-Unit Residential	Base Charge	\$6.00	Each additional can
Replacement Can Fee	Per Can	\$85.00	Replace damaged or lost cans by Residents
Monthly finance charge on past due balances		1.50%	18% annual rate; \$10.00 minimum charge at 30 days or more past due
Monthly curbside recycling charge		\$4.00	First recycle can
Monthly curbside recycling charge		\$4.00	Each additional can

Cemetery Fees

Description of Fees	Unit	FY2023 Fee	FY2024 Fee	Comments (FY2023)	Comments (FY2024)
Burial Spaces:					
Residents -					
One to Eight Spaces	Each	\$640.00	\$0.00	Includes \$140 perpetual care fee	
One to Two Spaces	Each	\$0.00	\$750.00		At Time of Need. Includes \$375 perpetual care fee
Double Depth (First and Second Burials)	Each	\$805.00	\$950.00	Includes \$280 perpetual care fee	At Time of Need. Includes \$750 perpetual care fee
Infant Burial Space	Each	\$250.00	\$300.00		
Raised Marker Fee	Each	\$100.00	\$200.00		Minimum of 2 spaces (side by side) for raised headstone.
Flat Marker Fee	Each	\$20.00	\$50.00	Minimum of 4 spaces together for raised headstone	
Non-Residents -					
One to Eight Spaces	Each	\$940.00	\$0.00	Includes \$140 perpetual care fee	
One Space	Each	\$0.00	\$2,750.00		At Time of Need Only. Next available space or infill plot. Location determined by Cemetery Superintendent. Includes \$375 perpetual care fee
Double Depth (First and Second Burials)	Each	\$1,105.00	\$3,750.00	Includes \$280 perpetual care fee	At Time of Need Only. Next available space or infill plot. Location determined by Cemetery Superintendent. Includes \$750 perpetual care fee
Infant Burial Space	Each	\$300.00	\$600.00		At Time of Need Only. Next available space or infill plot. Location determined by Cemetery Superintendent. Includes \$375 perpetual care fee
Raised Marker Fee	Each	\$100.00	\$0.00		
Flat Marker Fee	Each	\$20.00	\$100.00	Minimum of 4 spaces together for raised headstone	No raised headstone permitted.
Grave Opening Fees:					
Residents -					
Adult (opening and closing)	Each	\$525.00	\$700.00		
Double Depth (First and Second Burials)	Each	\$650.00	\$950.00		No removal of first burial permitted
Disinterment (second burial-top casket)	Each	\$900.00	\$0.00		
Disinterment (double deep first burial-bottom casket)	Each	\$1,200.00	\$0.00	If disinterment of the first burial (bottom casket) is requested, both disinterment fees must be paid	
Infant Grave Opening	Each	\$150.00	\$300.00		
Disinterment	Each	\$0.00	\$1,000.00		No disinterments permitted for double depth spaces.
Infant Disinterment	Each	\$400.00	\$400.00		
Non-Residents -					
Adult (opening and closing)	Each	\$1,800.00	\$1,800.00		
Double Depth (First and Second Burials)	Each	\$1,895.00	\$1,900.00		No removal of first burial permitted
Disinterment (second burial-top casket)	Each	\$900.00		If disinterment of the first burial (bottom casket) is requested, both disinterment fees must be paid	
Disinterment (double deep first burial-bottom casket)	Each	\$1,200.00			
Infant Grave Opening	Each	\$300.00	\$300.00		
Disinterment	Each		\$1,000.00		No disinterments permitted for double depth spaces.
Infant Disinterment	Each		\$400.00		

Cemetery Fees (continued)

FY2023

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

Cemetery Fees (continued)

FY2023				
Description of Fee or Charge	Unit		Fee/Charge	Comments
Other Fees:				
Residents -				
Title Transfer Fee (Plots purchased before May 11, 2023)	Each	\$50.00	\$200.00	Same Burial Plot
Title Transfer Fee (Plots purchased after May 11, 2023)	Each	\$0.00	\$500.00	Same Burial Plot
Plot Location Transfer Fee	Each	\$0.00	\$300.00	To new Burial Plot
Convert Single Plot to Double Plot	Each	\$0.00	\$200.00	For new purchases only. Resident Only.
Pre-Need Plot Purchase Fee	Each	\$0.00	\$250.00	In addition to burial plot fee.
Non-Residents -				
Title Transfer Fee	Each	\$100.00	\$200.00	Same Burial Plot
Overtime Fees:				
<i>Apply to Saturdays, Legal Holidays & after 4 p.m.</i>				
Saturday 1-Time Charge -	Each	\$350.00	\$500.00	
Overtime charges apply starting 4:01 p.m.				
Residents -				
Overtime Charge	Per Hour	\$250.00	\$300.00	
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	\$250.00	\$300.00	
Each hour after 4:00 (Note: First hour starts at 4:01 p.m., Second hour starts at 5:01, etc)				

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

City of Bountiful, Utah

FY2023-2024 Operating & Capital Budget

Tentative Budget

Long-Term Capital Plan:

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



Long-Term Capital Plan Overall Summary

	Fiscal Years							Total	
	Ending June 30,							All	
Department Name	2024	2025	2026	2027	2028	2029-2033	Future	Fiscal Years	
Governmental Fund Departments (Capital Improvement Fund):									
Legislative	640,000	0	0	0	0	0	0	640,000	
Information Technology	70,000	30,000	70,000	155,000	20,000	90,000	0	435,000	
Finance	0	23,000	0	6,000	0	0	0	29,000	
Buildings	0	65,000	0	0	0	65,000	65,000	195,000	
Police	871,167	320,000	442,000	342,000	282,000	2,025,000	2,905,000	7,187,167	
Streets	1,434,000	2,190,000	1,744,000	1,535,000	1,376,000	7,131,000	17,477,000	32,887,000	
Engineering	250,000	0	45,000	0	0	75,000	137,000	507,000	
Parks	50,000	50,000	70,000	70,000	70,000	145,000	165,000	620,000	
Trails	730,000	500,000	45,000	0	0	0	0	1,275,000	
Total Governmental Fund Departments (Capital Improvement Fund)									
	4,045,167	3,178,000	2,416,000	2,108,000	1,748,000	9,531,000	20,749,000	43,775,167	
Enterprise Fund Departments:									
Recycling	0	0	390,000	0	45,000	805,000	430,000	1,670,000	
Storm Water	1,112,066	1,460,000	1,440,000	1,325,000	965,000	3,356,000	1,901,000	11,559,066	
Water	2,636,827	4,910,000	3,310,000	5,425,000	2,695,000	12,540,000	13,240,000	44,756,827	
Light and Power	2,335,000	4,135,000	3,160,000	2,670,000	3,150,000	22,535,000	0	37,985,000	
Golf Course	500,500	165,500	250,000	100,000	75,000	180,000	0	1,271,000	
Landfill	646,000	1,250,000	203,000	0	925,000	2,883,000	2,840,000	8,747,000	
Sanitation	412,066	375,000	390,000	395,000	400,000	1,910,000	1,641,000	5,523,066	
Cemetery	70,000	300,000	65,000	100,000	93,000	549,000	540,000	1,717,000	
Total Enterprise Fund Departments									
	7,712,459	12,595,500	8,818,000	10,015,000	8,303,000	43,953,000	20,162,000	111,558,959	
5									
Internal Service Fund & Special Revenue Fund Departments:									
Computer Replacement	0	0	0	0	0	0	0	0	
Redevelopment Agency	1,825,000	2,350,000	250,000	300,000	0	1,300,000	4,100,000	10,125,000	
RAP Tax	285,000	0	2,950,000	0	0	0	0	3,235,000	
Total Internal Service Fund Departments									
	2,110,000	2,350,000	3,200,000	300,000	0	1,300,000	4,100,000	13,360,000	
GRAND TOTAL OF PLANNED EXPENDITURES & EXPENSES									
	13,867,626	18,123,500	14,434,000	12,423,000	10,051,000	54,784,000	45,011,000	168,694,126	
Funding to accomplish these capital improvement plans is projected to be derived from the following sources:									
Department	Anticipated Revenue Sources								
Governmental Fund departments	Sales taxes, interest earnings, inter-city/reserve transfers, general obligation bond debt, and RDA reserve transfers								
Storm Water department	Storm water fees, interest earnings and inter-city/reserve transfers								
Water department	Water sales, interest earnings and reserve transfers and issuance of revenue bond debt								
Light and Power department	Electricity sales, interest earnings, reserve transfers and issuance of revenue bond debt								
Golf Course	Admissions and greens fees, interest earnings and inter-city/reserve transfers								
Landfill and Sanitation	Fees, charges, interest earnings and reserve transfers								
Cemetery	Fees, charges, interest earnings and reserve transfers								
Computer Replacement	Inter-City charges and reserve transfers								
Redevelopment Agency	Property Tax Increment, interest earnings and reserve transfers								
RAP Tax	Recreation, Arts and Parks Tax								
Plan assumes an annual inflation adjustment (as determined by each submitting department)									

Legislative Department

1	Legislative		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2024	2025	2026	2027	2028	2029-2033	Future	Fiscal Years	3
4											4
5	Washington Fields Complex	Improvements Other Than Buildings	350,000							350,000	5
6	1% for Public Art	Improv-PublicArt-1%CapProject	130,000							130,000	6
7	Contingency	Contingency	150,000							150,000	7
8	Removal of Temporary Skate Park	Improvements Other Than Buildings	10,000							10,000	8
9										0	9
10										0	10
11	Totals		640,000	0	0	0	0	0	0	640,000	11

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Washington Park	The \$3.5 million project will include fields, pavilions, 6 pickleball courts and a 12,000 sqft skatepark. Revenue sources include G.O. Bond proceeds, RAP Tax, storm drain funds, and a reimbursement from the school district for sod. The project spans multiple fiscal years, with \$350,000 estimated in FY 2024	\$70,000
1% for Public Art	1% of new capital construction projects is allocated for art in public places.	\$0
Contingency	\$150,000 for unanticipated capital needs such as equipment replacement, land purchase, or related.	\$0
Removal of Temp. Skate Park	\$10,000 allocated to remove the temporary skate park located at Tolman (Rocket) Park if/when a permanent skate park is constructed.	\$0

Information Technology Department

Department Description

The Information Technology Department maintains a wide range of computer hardware, including:

- Physical servers (hosting 59 Virtual Machines <VMs>)
- Network Storage
- Firewall equipment
- Network Switches
- Fiber
- Telephones
- Security Cameras
- Wireless Point-to-Point antennas

We are constantly evaluating the projected life of each component. Often manufacturers will declare hardware to have reached its End-of-life (EOL). Sometimes support costs increase dramatically over the life of the equipment, to the point that it is more feasible to replace older equipment with new. Based on the current age and status of our equipment, we have made the following long-term projections:

1	Information Technology		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Description	Budget Category	2024	2025	2026	2027	2028	2029-2033	Future	Fiscal Years	3
4											4
5	monitoring equipment	Machinery & Equipment	50,000	\$20,000	\$20,000	\$20,000	\$20,000	\$60,000		190,000	5
6	Server and Storage upgrade	Machinery & Equipment	20,000		50,000					70,000	6
7	Software License Compliance	Machinery & Equipment		10,000		10,000		30,000		50,000	7
8	Telephone System Replacement	Machinery & Equipment				125,000				125,000	8
9											9
10	Totals		70,000	30,000	70,000	155,000	20,000	90,000	0	435,000	10

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Network, Security and Monitoring Equipment	<p>We have budgeted to replace our S2 Access Control System. This is the security system that allows access to City Hall and Public Safety Building. We recently repaired failed equipment, only to find out that the S2 equipment is soon End-of-Life (EOL).</p> <p>Additional amounts are estimated to replace our existing Brocade Network Switches. Those are also approaching EOL (no more support).</p>	We had removed these amounts in a temporary attempt to distribute I.T. hardware costs to all departments. We have reevaluated that theory.
Server and Storage Upgrade	We are constantly trying to keep ahead of the curve on servers and storage. We will be replacing some equipment in the upcoming budget year, then more in a couple of years.	This is in the same category as the description above. These amounts were removed in an attempt to distribute all costs to departments. We have changed our plan (for now).
Software License Compliance	A few years ago, we realized that we had not been paying for all software licenses we were using. After conducting a thorough software audit, we determined that we were seriously under-licensed. To prevent severe penalties from Microsoft and other vendors, we have made a concerted effort to get caught up and pay for all licensing.	This is an increase from previous projections for the same reason as stated above.
Telephone System Replacement	In 2012 we purchased a new telephone system for about \$125,000. We shopped for a solution that would NOT require a “forklift upgrade”. We have been notified that at the end of 2025, Mitel (ShoreTel) equipment will no longer be available for purchase. At the end of 2029, all our telephone equipment will reach EOL status. We are trying to plan ahead and find a solution before we start having hardware failures.	The \$125,000 has not been included in previous estimates.

Finance Department

1	Finance		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2024	2025	2026	2027	2028	2029-2033	Future	Fiscal Years	3
4											4
5	Folder/Inserter Replacement	Machinery & Equipment	-	-	-	6,000	-	-	-	6,000	5
6	Copier Replacement	Machinery & Equipment	-	23,000	-	-	-	-	-	23,000	6
7	Totals		-	23,000	-	6,000	-	-	-	29,000	7

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Ricoh Copier Replacement	This piece of equipment is expected to last approximately eight to nine years of continuous use. As the Ricoh copier was purchased in fiscal year 2016, it is anticipated that replacement will be needed in fiscal 2025. There would be no increase to the ongoing operating budget as the current operating budget includes maintenance on the existing machine.	\$0
Folder/Inserter Replacement	It is estimated that in fiscal year 2027 the current folder/inserter machine used by Finance, Treasury, HR, and Planning for their mailings will need to be replaced. This would be a seven-year replacement cycle for this machine. There would be no increase to the ongoing operating budget as the current operating budget includes maintenance on the existing machine.	\$0

Government Buildings Department

1	Government Buildings		Fiscal Years							Total	1	
2			Ending June 30,							All	2	
3	Project Name	Budget Category	2024	2025	2026	2027	2028	2029-2033	Future	Fiscal Years	3	
4											4	
5											0	5
6	Truck with Utility Bed	Machinery and Equipment		65,000				65,000	65,000	195,000	6	
7	Totals		0	65,000	0	0	0	65,000	65,000	195,000	7	

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Truck with Utility Bed	FY2025 and FY2023-2033. 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 snow removal responsibilities. Because of its heavy use, we are scheduling to replace this truck with utility bed every 8-10 years. With the limited supply of vehicles and the current economic conditions, the vehicle condition will be evaluated yearly, and the replacement schedule adjusted as necessary.	\$0

Police Department

1	Police		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2024	2025	2026	2027	2028	2029-2033	Future	Fiscal Years	3
4											4
5	Police Vehicles	Machinery & Equipment	258,000	270,000	270,000	282,000	282,000	1,470,000	1,470,000	4,302,000	5
6	Motorcycles	Machinery & Equipment			30,000			35,000	70,000	135,000	6
7	SWAT Vehicle Upgrade	Machinery & Equipment			32,000					32,000	7
8	Dispatch Consoles	Machinery & Equipment							100,000	100,000	8
9	Radio-Portable	Machinery & Equipment	224,967							224,967	9
10	Radio-Mobile	Machinery & Equipment						270,000		270,000	10
11	Dispatch Radio Transmitters	Machinery & Equipment							100,000	100,000	11
12	Eventide Recorder	Machinery & Equipment						45,000		45,000	12
13	Telephone System	Machinery & Equipment						100,000		100,000	13
14	Cooling Tower	Machinery & Equipment				60,000				60,000	14
15	HVAC	Machinery & Equipment	50,000						200,000	250,000	15
16	Boiler	Machinery & Equipment			60,000					60,000	16
17	Water Heater	Machinery & Equipment		50,000						50,000	17
18	Tasers	Machinery & Equipment						55,000		55,000	18
19	Public Safety Building Security	Building							40,000	40,000	19
20	Building Paint	Building							35,000	35,000	20
21	Carpet	Building							70,000	70,000	21
22	Building Stucco	Building							90,000	90,000	22
23	UPS System	Building						50,000		50,000	23
24	Gun Range	Building			50,000					50,000	24
25	Building Roof	Building							30,000	30,000	25
26	Emergency Operations	Building	38,200							38,200	26
27	CAD/RMS	Software							700,000	700,000	27
28	Totals		571,167	320,000	442,000	342,000	282,000	2,025,000	2,905,000	6,887,167	28

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Police Vehicles	The department currently replaces six vehicles per year based on criteria of at least 5 years of service and approximately 100,000 miles.	\$0
Motorcycles	The fleet currently has two BMW motorcycles. Based on past mileage and repairs, replacement of these motorcycles will be needed in 2026 and 2031.	\$0
SWAT Vehicle	Funds will be needed to update and maintain electronic equipment, computers, generator, etc.	\$0
Dispatch Consoles	Current consoles were recently replaced in the Public Safety Building. We anticipate they will need to be replaced in FY2034.	\$0
Radios Portable and Mobile	Portable radios were purchased during the 2002 Olympics and we anticipate them needing to be replaced in 2024. Mobile radios were purchased in 2019 and will need to be replaced in future years. A grant in the amount of \$114,874 was acquired to pay for a portion of the portable radios this year.	\$0
Eventide Recorder	The Eventide system records all radio and phone traffic that originates through dispatch. This is a valuable piece of equipment that allows playback of radio traffic for quality assurance, lawsuits/complaints, and dispatch playback. This was purchased in 2018 and we anticipate it being replaced in 2030.	\$0
Telephone Equipment	The dispatch phone system was purchased in 2013. The system will need to be replaced/upgraded in 2030.	\$0

Cooling Tower	This cooling tower was installed in 2022 and may need to be upgraded in 2027.	\$0
HVAC	The HVAC was upgraded in 2022. There are controls on the HVAC that didn't get replaced and we need to replace them in FY2024.	\$0
Boiler	The current boiler system was installed with the original building in 1997. A new cone was installed in 2015 to extend the life of the boiler. A new boiler system is anticipated in 2026.	\$0
Water Heater	The current water heater was replaced in 2014. We anticipate the water heater will need to be replaced in 2025.	\$0
Vehicle Camera	The new camera system is subscription based and equipment costs are included in the operations budget.	\$0
Camera Storage Memory	The new camera system is subscription based and storage memory costs are included in the operations budget.	\$0
Heat Exchange and HVAC	The current heat exchange for the HVAC was replaced in 2022.	\$0
Tasers	Police tasers were replaced in 2021. Due to past experience it is anticipated that they will need to be replaced in 2029.	\$0
Public Safety Building and Security	The security camera system and door locking devices for building security were recently replaced. Due to technology and use it is anticipated it will need to be replaced in future years.	\$0

Building Paint	The building was recently painted. In order to keep the building presentable we would anticipate new paint in future years.	\$0
Carpet	The building was recently re-carpeted. In order to keep the building presentable we would anticipate new carpet in future years.	\$0
Building Stucco	The building was recently re-stuccoed. In order to keep the building presentable we would anticipate new stucco in future years.	\$0
UPS System	The UPS system provides backup power for the dispatch communication equipment in a power outage. The UPS system is being replaced in 2023. The life span is 10-15 years.	\$0
Bountiful Gun Range	Maintaining the gun range has been covered with donations, partnerships, grants and police department funds. We are committed to continuing to find partnerships and grants when possible. There are future capital funds allocated in 2026 for some repairs.	\$0
Building Roof	In 2015 the roof to the Public Safety Building was replaced. We anticipate the roof being replaced in 2031.	\$0
Restroom Remodel	The public safety building restrooms are in desperate need of a remodel to include repairs.	\$0
Emergency Operations Center	Upgrades to the EOC are needed to provide the quality equipment needed to run a successful emergency. A grant was acquired to fund the entire cost of \$38,200.	\$0

CAD/RMS	The software used by dispatch and by officers is being replaced in FY2023. It is anticipated that funds will be needed in future years for updates.	\$0
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Streets Department

1 Streets		Fiscal Years								Total	1
2		Ending June 30,								All	2
3 Project Name	Budget Category	2024	2025	2026	2027	2028	2029-2033	Future	Fiscal Years		3
4											4
5 Trucks and Overlay Equipment	Machinery & Equipment	1,124,000	750,000	774,000	965,000	574,000	3,366,000	3,222,000	10,775,000		5
6 Brine prewet system tanks and shelter	Improvements Other than Buildings		265,000						265,000		6
7 400 South - 400 East to 200 West	Road Reconstruction	600,000							600,000		7
8 300 South - 400 East to 200 West	Road Reconstruction	840,000							840,000		8
9 Davis Blvd. Bridge repairs	Road Reconstruction		450,000						450,000		9
10 200 East - 500 South to 300 North	Road Reconstruction		725,000						725,000		10
11 800 East - 400 North to 500 South	Road Reconstruction			970,000					970,000		11
12 1650 South - Orchard Dr to 1600 South	Road Reconstruction				290,000				290,000		12
13 300 East - Center to 300 North	Road Reconstruction				280,000				280,000		13
14 400 North - 400 East to 1300 East	Road Reconstruction					802,000	802,000		1,604,000		14
15 Center Street 200 West to 500 West	Road Reconstruction						420,000		420,000		15
16 1200 South - 100 East to Main Street	Road Reconstruction						375,000		375,000		16
17 1000 North - 200 West to Main Street	Road Reconstruction						1,893,000		1,893,000		17
18 1050 South - Main Street to 200 West	Road Reconstruction						275,000		275,000		18
19 1300 East - 300 South to 250 North	Road Reconstruction							965,000	965,000		19
20 Center Street - 400 East to 100 East	Road Reconstruction							480,000	480,000		20
21 300 West - 3100 South to Orchard Drive	Road Reconstruction							360,000	360,000		21
22 Davis Blvd. Bridge Replacement	Road Reconstruction							12,000,000	12,000,000		22
23 1500 South and Orchard Dr	Traffic Signals							225,000	225,000		23
24 Davis Blvd. and 1800 South	Traffic Signals							225,000	225,000		24
25									0		25
26 Totals		2,564,000	2,190,000	1,744,000	1,535,000	1,376,000	7,131,000	17,477,000	34,017,000		26

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Equipment Replacement	FY 24 Replace 1 Plow truck, Loader, and Crew Truck. FY 23 2 Plow trucks delayed completion date move funds to FY24	None Planned
400 South - 400 East to 200 West	FY 23 Rebuild Road project completing in FY24 Splitting funding over two fiscal years	None Planned
300 South - 400 East to 200 West	FY 24 Rebuild Road	None Planned
Davis Blvd. Bridge repairs	FY 25 Repairs to Bridge to prolong replacement date	None Planned
200 East - 500 South to 300 North	FY 25 Rebuild Road	None Planned
800 East - 500 South to 400 North	FY 26 Rebuild Road	None Planned
1650 South Orchard Dr to 1600 South	FY 27 Rebuild Road	None Planned
300 East - Center Street to 300 North	FY 27 Rebuild Road	None Planned
400 North -- 400 East to 800 East	FY 28 Rebuild Road	None Planned
400 North -- 800 East to 1300 East	FY 29 Rebuild Road	None Planned

Engineering Department

1	Engineering		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2024	2025	2026	2027	2028	2029-2033	Future	Fiscal Years	3
4											4
5	Multi-function copier	Machinery & Equipment	10,000						12,000	22,000	5
6	Large Format Copier/Plotter	Machinery & Equipment							25,000	25,000	6
7	GPS Survey Equipment Replacement	Machinery & Equipment	20,000					25,000		45,000	7
8	Replace 1996 Jeep Cherokee	Machinery & Equipment			45,000					45,000	8
9	Replace 2006 Chev 1/2 ton Pickup	Machinery & Equipment						50,000		50,000	9
10	Replace 2018 Ford F150	Machinery & Equipment							50,000	50,000	10
11	Emerg. Generators (Gen Fund.)	Machinery & Equipment	220,000						50,000	270,000	11
12	Totals		250,000	0	45,000	0	0	75,000	137,000	507,000	12

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Multi Function Copier	This machine is shared by the Engineering and Planning Departments. The current machine scheduled for replacement in FY2024 was purchased in April 2015 for approx. \$9,000.00	\$500.00
Large Format Copier/Plotter	This machine is used to scan and print construction drawings. The current Canon ColorWave 3600 machine was purchased in March 2021 for \$18,500.	None
GPS Survey Equipment	This equipment is used by the Engineering Dept. for construction surveys and property surveys. The TopCon R8 equipment was purchased in 2009.	None
Vehicle Replacement	Vehicles are used to the maximum possible lifespan and replaced when necessary. The 1996 Jeep Cherokee is near the end of serviceability and is the next vehicle scheduled for replacement. The condition of other vehicles will be evaluated annually, and scheduled for replacement.	None
Emergency Generator Project	The City received a FEMA grant for partial funding of generator installations at the Streets and Parks Dept facility, Water Dept. headquarters, Mueller Park Water Treatment Plant, and Police and Courts Building. Installations will be managed by the Engineering Dept, with funds allocated from Enterprise funds in addition to funds from the Engineering Dept. capital budget (for General Fund Depts). Since FEMA will pay it's portion after installation is complete, City departments must allocate funding to pay for installation prior to FEMA's reimbursement.	

Parks Department

1	2	3	4	5	6	7	8	9	10	11	12	13
1	Parks											
2												
3	Project Name	Budget Category	Fiscal Years Ending June 30, 2024	2025	2026	2027	2028	2029-2033	Future	Total All Fiscal Years		
4												
5	Small Mower	Machinery & Equipment		25,000				25,000	50,000	100,000		
6	Crew Work Trucks	Machinery & Equipment	50,000			45,000		45,000	45,000	185,000		
7	1 ton Truck with Plow and Salter	Machinery & Equipment			70,000		70,000		70,000	210,000		
8	Sweeper	Machinery & Equipment						75,000		75,000		
9	Greenhouse Panels	Buildings		25,000						25,000		
10	New gate at Shop	Improvements Other Than Buildings				25,000				25,000		
11	Irrigation Controllers - Upgrade	Improvements Other Than Buildings								0		
12										0		
13	Totals		50,000	50,000	70,000	70,000	70,000	145,000	165,000	620,000		

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Crew Work Truck	FY2024 - These are pick-up trucks used on a daily basis to perform maintenance operations the parks department is tasked to complete. We currently run five crews of five employees each, (1 full time park crew lead and 3-5 seasonal employees). It is necessary to have trucks that are safe, able to handle the crew size, tools and equipment, and extensive use. We replace our work trucks based on at least 5 years of service, high mileage or age of truck, and/or a history of maintenance issues.	\$1,500
Small Mower	FY2025 - We currently have 6 small riding mowers in our fleet and are in the process of replacing our oldest mowers. Our mowers are in operation all day, every day of the summer, and are the main pieces of equipment used in our daily maintenance operations.	\$500
Greenhouse Panels	FY2025 - It is recommended by industry standards and best management practices to replace greenhouse panels every 15-20 years. Currently the panels on our greenhouses are about 30 years old.	\$0.00
One ton Truck with Salter	FY2026 - This is to replace our oldest one ton in a fleet of three. These trucks are heavily used throughout the year and are our primary vehicle used for hauling soil, rock, plant materials, sod, playground mulch, trash, and our heavier equipment. They are also used heavily in the winter for our snow removal assignments.	\$2,000
New Gate at Shop	FY2027 - This is a block wall modification with new controlled access gate to allow us to utilize the space, as an equipment/supply storage area, on the south end of the Greenhouses which will help alleviate congestion in the Streets/Parks/Water shop yard.	\$250

Sweeper	Future - This is to replace our current sweeper. We use this piece of equipment to pick up leaves, tree debris, turf cores from aerating, and other general park maintenance tasks. With our current equipment maintenance program and having rebuilt the motor in 2018, we estimate having to replace this piece of equipment in 2024.	\$1,000
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Trails Department

1 Trails		Fiscal Years							Total	1
2		Ending June 30,							All	2
3 Project Name	Budget Category	2024	2025	2026	2027	2028	2029-2033	Future	Fiscal Years	3
4										4
5									0	5
6 Trails Master Plan Projects	Improvements Other than Buildings	730,000	500,000						1,230,000	6
7 Lower Ward Canyon Trail	Improvements Other than Buildings			45,000					45,000	7
8									0	8
9 Totals		730,000	500,000	45,000	0	0	0	0	1,275,000	9

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Trails Master Plan Projects	FY2024 - \$730,000 for various projects identified in the Trails Master Plan and funded by a voter-approved General Obligation Bond	\$8,500
Trails Master Plan Projects	FY2025 - \$500,000 various projects identified in the Trails Master Plan and funded by a voter-approved General Obligation Bond	\$4,000
Lower Ward Canyon Trail	FY2026 - \$45,000 for a trail connection between Rocket Park and Ward Canyon	\$250

Storm Water Fund

1	Storm Water		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2024	2025	2026	2027	2028	2029-2033	Future	Fiscal Years	3
4	Trucks, Sweepers, Flusher	Machinery & Equipment	412,066	0	395,000	295,000	415,000	1,481,000	591,000	3,589,066	4
5	400 South -- 100 East to 200 East	Storm Drain Construction	160,000							160,000	5
6	Main Street -- 1350 North to 1600 North	Storm Drain Construction	540,000							540,000	6
7	1300 East -- Vineyard to Stone Creek up grade	Storm Drain Construction		435,000						435,000	7
8	300 South -- 1300 East to Barton Creek	Storm Drain Construction		850,000						850,000	8
9	Dry Creek Channel upgrade -1100 East up	Storm Drain Construction		175,000							
10	San Simeon Way -- 750 East to 2150 South redirect	Storm Drain Construction			580,000					580,000	10
11	Spring -- Bountiful Blvd 1350 South to 1450 South	Storm Drain Construction			115,000					115,000	11
12	Outlets to Mill Creek rebuild - Davis to Btfl Blvd	Storm Drain Construction			350,000					350,000	12
13	Pipe ditch -- Frontage - 1400 N to 1600 N	Storm Drain Construction				335,000				335,000	13
14	Ashley Detention Basin Rebuild	Storm Drain Construction				310,000				310,000	14
15	400 North -- 400 East to 600 East	Storm Drain Construction				385,000				385,000	15
16	H S Runoff -- Orchard Dr 629 South to Mill Creek	Storm Drain Construction					550,000			550,000	16
17	400 North -- 650 East to 1100 East	Storm Drain Construction						725,000		725,000	17
18	Medford Pond Rebuild	Storm Drain Construction						90,000		90,000	18
19	P L Runoff -- Davis Blvd 2505 South to Lewis Park	Storm Drain Construction						310,000		310,000	19
20	City shop drain -- 300 West to Mill Creek	Storm Drain Construction						325,000		325,000	20
21	Deborah Dr -- 1125 East to 900 East	Storm Drain Construction						425,000		425,000	21
22	Fair Oaks Dr -- 900 East to Carolyn Way	Storm Drain Construction							160,000	160,000	22
23	Moss Hill Drive Pipe Replacement	Storm Drain Construction							295,000	295,000	23
24	Oakwood Basin Rebuild	Storm Drain Construction							210,000	210,000	24
25	Woodhollow overflow pipe	Storm Drain Construction							235,000	235,000	25
26	Cemetery expansion	Storm Drain Construction							410,000	410,000	26
27	Totals		1,112,066	1,460,000	1,440,000	1,325,000	965,000	3,356,000	1,901,000	11,384,066	27

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Equipment Replacement	FY 24 Replace Sweeper Truck and Generator	None Planned
Storm Drain Replacement	FY 24 Main St 1350 North replace failing line	None Planned
Storm Drain Replacement	FY 24 400 South 100 East to 200 East	None Planned
Storm Drain Replacement	FY 24 350 West 150 South Replace bad line	None Planned
Storm Drain Replacement	FY 25 1300 East Vineyard larger pipe needed	None Planned
Storm Drain Replacement	FY 25 300 S 1300 E Larger drain line needed	None Planned
Equipment Replacement	FY 26 Replace Flusher Truck	None Planned

Storm Drain Replacement	FY 26 San Simeon Way line redirect out of back yards	None Planned
Storm Drain Replacement	FY 26 Spring to drains Bountiful Blvd	None Planned
Equipment Replacement	FY 27 Replace Sweeper Truck	None Planned
Equipment Replacement	FY 28 Replace Sweeper Truck and Service truck	None Planned

Water Fund

1	Water		Fiscal Years						Total	1
2			Ending June 30,						All	2
3	Project Name	Budget Category	2024	2025	2026	2027	2028	2029-2033	Future	Fiscal Years
4	Pump Station at Millcreek Reservoir	Buildings			750,000					750,000
5	Replace Millcreek Reservoir	Reservoirs		2,000,000						2,000,000
6	Resize Ashdown Reservoir	Reservoirs						2,000,000		2,000,000
7	Replace Barton Creek Reservoir	Reservoirs				1,500,000				1,500,000
8	Calder Well Screen & Gravel Pack	Wells	557,000							557,000
9	Upgrade Barton Creek Well	Wells				1,500,000				1,500,000
10	Ashdown Site Landscaping	Improvements Other Than Buildings							30,000	30,000
11	Stoneridge Road Drainage Improvements	Improvements Other Than Buildings			30,000					30,000
12	Annual Replacement	Annual Scheduled Pipe Replacement	1,300,000	2,260,000	2,260,000	2,260,000	2,270,000	9,000,000	12,000,000	31,350,000
13	650 E. Mill St. to 700 S. to 835 E.	Annual Scheduled Pipe Replacement	*							0
14	750 E. from Mill St. to 700 S.	Annual Scheduled Pipe Replacement	*							0
15	400 S. from Main Street to 400 E.	Annual Scheduled Pipe Replacement	*							0
16	300 S from 200 W. to Main Street	Annual Scheduled Pipe Replacement	*							0
17	1150 N from 900 E. to 950 E.	Annual Scheduled Pipe Replacement	*							0
18	1300 N. 200 E. to 400 E.	Annual Scheduled Pipe Replacement	*							0
19	Mill St. from Orchard Dr to Davis BLVD	Annual Scheduled Pipe Replacement	*							0
20	1050 N. 1000 E and 950 E.	Annual Scheduled Pipe Replacement		*						0
21	300 S from Main Street to 400 E.	Annual Scheduled Pipe Replacement		*						0
22	1300 E. and Madira Hills to Millbrook Way.	Annual Scheduled Pipe Replacement		*						0
23	1300 E. from 400 N to 300 S.	Annual Scheduled Pipe Replacement			*					0
24	400 North 800 E. to 1300 E.	Annual Scheduled Pipe Replacement			*					0
25	Mobile Meter Reading System	System Machinery and Equipment	40,000							40,000
26	Emergency Generators Water Office	System Machinery and Equipment	157,539							157,539
27	Emergency Generators Treatment Plant	System Machinery and Equipment	117,288							117,288
28	Misc Yearly Upgrades (Pumps, Motors, Electrical ect.)	System Machinery and Equipment	80,000	80,000	80,000	85,000	85,000	350,000	350,000	1,110,000
29	VFD to replace motor savers	System Machinery and Equipment	40,000	40,000						80,000
30	Staff Pickup Trucks	Equipment		90,000		45,000		225,000	130,000	490,000
31	Supervisor Pickup Trucks	Equipment	50,000				90,000	145,000		285,000
32	Plow Truck (flatbed)	Equipment			90,000			90,000		180,000
33	Crew Trucks With Utility Bed	Equipment	95,000	90,000				190,000	180,000	555,000
34	Dump Trucks	Equipment	200,000					200,000	170,000	570,000
35	Mini Excavator	Equipment					100,000			100,000
36	Backhoes	Equipment		130,000			150,000	150,000		430,000
37	Compressor	Equipment			30,000					30,000
38	Asphalt Zipper	Equipment		220,000				70,000		290,000
39	Pavement Saw	Equipment				35,000				35,000
40	Vactor suction trailer	Equipment			70,000					70,000
41	Center Street Drain 900 East to 1060 East	BWSD Drain Line						120,000		120,000
42	Acquire Tank Site Near Sunset Hollow	Land							180,000	180,000
43	Acquire Tank Site at Upper Maple Hills	Land							200,000	200,000
44										0
45	* Annual pipe replacement project date									0
46	Totals		2,636,827	4,910,000	3,310,000	5,425,000	2,695,000	12,540,000	13,240,000	44,756,827

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Building	<ul style="list-style-type: none"> Replace the existing Millcreek pump house to increase the pumping efficiency and production of this site to better supply water to the south side of town. 2026 (\$750,000) 	\$0
Reservoirs	<ul style="list-style-type: none"> Replacing Millcreek reservoir. Concrete problems with the old site. 2025 (\$2,000,000) Replace the Barton Creek reservoir. Concrete problems with the old site. 2027 (\$1,500,000) Resize Ashdown reservoir to a 2-million-gallon capacity to better serve the south side of town. 2029-2033 (\$2,000,000). Will impact Operating budget (\$5,000) 	\$5,000
Wells	<ul style="list-style-type: none"> Calder Well rehab that was set to be done last winter was pushed back to fall of 2023 (\$557,000) Barton Creek Well needs to be rehabbed so it can be put back into service. 2027 (\$1,50,000) 	\$0
Improvements other than buildings	<ul style="list-style-type: none"> Stoneridge road drainage improvements. 2026 (\$30,000) BWSD on Center Street from 900 E. to 1000 E. that keeps water out of the homes needs to be replaced. Severe root problem in the lines. 2028-2032 (\$120,000) Ashdown site landscaping. Future (\$30,000) 	\$0
Annual scheduled pipe replacement	<ul style="list-style-type: none"> This is for our annual pipe replacement projects based upon the 10-year plan and road maintenance schedule. 2024 (\$2,250,000) 2025 (\$2,260,000) 2026 (\$2,260,000) 2027 (\$2,260,000) 	\$0

	<ul style="list-style-type: none"> • 2028 (\$2,270,000) • 2029-2033 (\$9,000,000) • Future (\$12,000,000) 	
System Machinery and Equipment	<ul style="list-style-type: none"> • We need an emergency generator unit to add the department during outages 2024 (\$157,539) Treatment Plant 2024 (\$117,288) • We try to replace equipment in a selected booster facility every year. • 2024 (\$120,000) • 2025 (\$120,000) • 2026 (\$80,000) • 2027 (\$85,000) • 2028 (\$85,000) • 2029-2033 (\$350,000) • Future (\$350,000) 	
Equipment	<ul style="list-style-type: none"> • Replacement of existing equipment. (Trucks, backhoe, dump truck). • 2024 (\$345,000) 1 supervisor truck, 1 crew truck, 1 dump truck • 2025 (\$555,000) 2 staff trucks, 1 crew truck, 1 backhoe, Asphalt Zipper • 2026 (\$190,000) 1 plow/flatbed truck, 1 Vacuum trailer, 1 mobile Compressor • 2027 (\$80,000) 1 staff truck, 1 pavement saw • 2028 (\$430,000) • 2029-2033 (\$795,000) staff trucks, supervisor trucks, crew truck, dump truck, mini excavator, backhoe 	\$0
Land	<ul style="list-style-type: none"> • We need to investigate acquiring land for future tank sites to increase our water storage capacity. • Near Sunset Hallow. Future (\$180,000) • Near Upper Maple Hills Future (\$200,000) 	\$0

Light & Power Fund

1	Light & Power		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2024	2025	2026	2027	2028	2029-2033	Future	Fiscal Years	3
4											4
5	CIP 09 Dist Sub NW Substation	NW Substation	615,000	3,000,000						3,615,000	5
6	CIP 13 Dist Sys Feeder #272 / Feeder #273	NW Substation		150,000						150,000	6
7	Upgrade Substation & Feeders	NE Substation						4,000,000		4,000,000	7
8	CIP 15 Dist Sys Feeder #373 East	NE Substation					400,000	1,600,000		2,000,000	8
9	Feeder #572 East 1800 S	SW Substation						200,000		200,000	9
10	Feeder #573 1800 S to 2600 S	SW Substation		350,000						350,000	10
11	Feeder #573 3100 S to 2600 S	SW Substation	200,000							200,000	11
12	CIP 16 Dist Sys Feeder 572/574 Tie	SW Substation	200,000							200,000	12
13	CIP XX Dist Sys Feeder #576	SW Substation	100,000							100,000	13
14	CIP XX Dist Sys Renaissance	SW Substation	250,000							250,000	14
15	Feeder #576 to Feeder #676 Tie	SW Substation						800,000		800,000	15
16	Feeder #674 Tie to #372	Central Substation						400,000		400,000	16
17	Feeder #674 Rebuild	Central Substation						400,000		400,000	17
18	Feeder #671 Rebuild	Central Substation						300,000		300,000	18
19	Feeder #672 Rebuild	Central Substation						500,000		500,000	19
20	Feeder #675 Rebuild	Central Substation						500,000		500,000	20
21	Ph 9 (400 N 200 W to NE Sub) Transmission	Transmission System					100,000	700,000		800,000	21
22	Ph 9 (400 N 200 W to NE Sub) Distribution	Transmission System						20,000		20,000	22
23	Ph 10 (SW Sub to 400 E) Transmission	Transmission System			100,000	600,000				700,000	23
24	Ph 10 (SW Sub to 400 E) Distribution	Transmission System								0	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						800,000		800,000	27
28	Ph 12 (Edgehill Dr to SE Sub) Distribution	Transmission System								0	28
29	Ph 13 (SE Sub to Bountiful Blvd) Transmission	Transmission System						700,000		700,000	29
30	Ph 13 (SE Sub to Bountiful Blvd) Distribution	Transmission System						250,000		250,000	30
31	Ph 14 (Bountiful Blvd to 1800 S) Transmission	Transmission System						250,000		250,000	31
32	Ph 14 (Bountiful Blvd to 1800 S) Distribution	Transmission System						250,000		250,000	32
33	Meter Collector System	Distribution System	200,000		1,500,000	1,500,000	1,500,000	1,500,000		6,200,000	33
34	15 street lights Bountiful Blvd	Distribution Street Light System				120,000				120,000	34
35	replace #1 Turbine	Power Plant						4,000,000		4,000,000	35
36	SCADA System	SCADA						300,000		300,000	36
37	Security Wall, Paving, & Garage Extension	Office & Warehouse	400,000	200,000	1,200,000					1,800,000	37
38	New Building	Office & Warehouse						3,000,000		3,000,000	38

Light & Power Fund (continued)

		Fiscal Years							Total	
		Ending June 30,							All	
	Project Name	Budget Category	2024	2025	2026	2027	2028	2029-2033	Future	Fiscal Years
5	5006 John Deere backhoe	Vehicles				100,000				100,000
6	5039 Jeep Cherokee SUV (BC)	Vehicles	50,000							50,000
7	5043 Small Forklift	Vehicles						50,000		50,000
8	5046 International Double Bucket	Vehicles					400,000			400,000
9	5048 Komatsu digger	Vehicles						30,000		30,000
10	5049 Ford 1 ton dump truck	Vehicles			100,000					100,000
11	5050 Ford Explorer (CN)	Vehicles						35,000		35,000
12	5053 Ford F150 pickup truck (JH)	Vehicles						35,000		35,000
13	5054 Ford F550 bucket truck (ZD)	Vehicles		225,000						225,000
14	5055 Ford Explorer (AF)	Vehicles			45,000					45,000
15	5057 Ford Explorer (JP)	Vehicles						55,000		55,000
16	5059 Dodge Ram service truck (KG)	Vehicles	110,000							110,000
17	5061 Altec digger / derrick	Vehicles						280,000		280,000
18	5062 Dodge Ram service truck (RH)	Vehicles			140,000					140,000
19	5064 Dodge Ram service truck (RD)	Vehicles					150,000			150,000
20	5066 Chevy Equinox (LV)	Vehicles						35,000		35,000
21	5067 Dodge Ram bucket truck (JB)	Vehicles						150,000		150,000
22	5068 Ford F350 pickup truck (oncall)	Vehicles						85,000		85,000
23	5069 Ford F350 service truck (KT)	Vehicles						85,000		85,000
24	5071 Freightliner Digger Derrick	Vehicles						320,000		320,000
25	5072 Ford F350 service truck (GR)	Vehicles						90,000		90,000
26	5073 Ford F150 pickup truck (JerrellJ)	Vehicles						50,000		50,000
27	5074 Ford F150 service truck (KimB)	Vehicles						50,000		50,000
28	5076 Ford Explorer (AJ)	Vehicles						55,000		55,000
29	5099 Vacuum Trailer	Vehicles						150,000		150,000
30	5904 Single Reel Trailer	Vehicles			35,000					35,000
31	5911 Cable Puller / Tensioner	Vehicles	210,000							210,000
32	5912 Vermeer chipper	Vehicles			40,000					40,000
33	5913 Cable Puller / Tensioner	Vehicles		210,000						210,000
34	5922 EZ Hauler trailer	Vehicles				25,000				25,000
35	5923 EZ Hauler	Vehicles				225,000				225,000
36	5933 EZ Hauler	Vehicles						260,000		260,000
37										0
38										0
39	Totals		2,335,000	4,135,000	3,160,000	2,670,000	3,150,000	22,535,000	0	37,985,000

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
CIP 09 Dist Sub NW Substation	FY(s) 2024-25: \$3,615,000 for Complete Rebuild	Not substantial
CIP 13 Dist Sys Feeder #272 / Feeder #273	FY(s) 2025: \$150,000 Feeder Upgrade	Not substantial
Upgrade Substation & Feeders	FY(s) 2029-33: \$4,000,000 for Complete Rebuild	Not substantial
CIP 15 Dist Sys Feeder #373 East	FY(s) 2028-33: \$2,000,000 Install New Feeder	Not substantial
Feeder #572 East 1800 S	FY(s) 2029-33: \$200,000 Feeder Upgrade	Not substantial
Feeder #573 1800 S to 2600 S	FY(s) 2025: \$350,000 Feeder Upgrade	Not substantial
Feeder #573 3100 S to 2600 S	FY(s) 2024: \$200,000 Feeder Upgrade	Not substantial
CIP 16 Dist Sys Feeder 572/574 Tie	FY(s) 2024: \$200,000 Feeder Upgrade	Not substantial
CIP XX Dist Sys Feeder #576	FY(s) 2024: \$100,000 Feeder Upgrade	Not substantial
CIP XX Dist Sys Renaissance	FY(s) 2024: \$250,000 Feeder Upgrade	Not substantial
Feeder #576 to Feeder #676 Tie	FY(s) 2029-33: \$800,000 Feeder Upgrade	Not substantial
Feeder #674 Tie to #372	FY(s) 2029-33: \$400,000 Feeder Upgrade	Not substantial
Feeder #674 Rebuild	FY(s) 2029-33: \$400,000 Rebuild System	Not substantial
Feeder #671 Rebuild	FY(s) 2029-33: \$300,000 Feeder Upgrade	Not substantial
Feeder #672 Rebuild	FY(s) 2029-33: \$500,000 Feeder Upgrade	Not substantial
Feeder #675 Rebuild	FY(s) 2029-33: \$500,000 Feeder Upgrade	Not substantial
Ph 9 (400 N 200 W to NE Sub) Transmission	FY(s) 2028-33: \$800,000 Upgrade	Not substantial
Ph 9 (400 N 200 W to NE Sub) Distribution	FY(s) 2029-33: \$20,000 Upgrade	Not substantial
Ph 10 (SW Sub to 400 E) Transmission	FY(s) 2026-27: \$700,000 Upgrade	Not substantial
Ph 11 (400 E to Edgehill Dr) Transmission	FY(s) 2027-28: \$700,000 Upgrade	Not substantial
Ph 11 (400 E to Edgehill Dr) Distribution	FY(s) 2029-33: \$250,000 Upgrade	Not substantial
Ph 12 (Edgehill Dr to SE Sub) Transmission	FY(s) 2029-33: \$800,000 Upgrade	Not substantial
Ph 13 (SE Sub to Bountiful Blvd) Transmission	FY(s) 2029-33: \$700,000 Upgrade	Not substantial
Ph 13 (SE Sub to Bountiful Blvd) Distribution	FY(s) 2029-33: \$250,000 Upgrade	Not substantial
Ph 14 (Bountiful Blvd to 1800 S) Transmission	FY(s) 2029-33: \$250,000 Upgrade	Not substantial
Ph 14 (Bountiful Blvd to 1800 S) Distribution	FY(s) 2029-33: \$250,000 Upgrade	Not substantial

Meter Collector System	FY(s) 2024-33: \$6,200,000 to Begin New Metering System	Annual Maintenance
15 street lights Bountiful Blvd	FY(s) 2027: \$120,000 New System	Power & Maintenance
replace #1 Turbine	FY(s) 2029-33: \$4,000,000 Replacement	Not substantial
SCADA System	FY(s) 2029-33: \$300,000 Upgrade	Not substantial
Security Wall, Paving, & Garage Extension	FY(s) 2024-26: \$1,800,000 North Yard & Garage Expansion	Not substantial
New Building	FY(s) 2029-33: \$3,000,000 to Begin New Construction	Higher Maintenance Costs
5006 John Deere backhoe	FY(s) 2027: \$100,000 Replacement	Not substantial
5039 Jeep Cherokee SUV (BC)	FY(s) 2024: \$50,000 Replacement	Not substantial
5043 Small Forklift	FY(s) 2029-33: \$50,000 Replacement	Not substantial
5046 International Double Bucket	FY(s) 2028: \$400,000 Replacement	Not substantial
5048 Komatsu digger	FY(s) 2029-33: \$30,000 Replacement	Not substantial
5049 Ford 1 ton dump truck	FY(s) 2026: \$100,000 Replacement	Not substantial
5050 Ford Explorer (CN)	FY(s) 2029-33: \$35,000 Replacement	Not substantial
5053 Ford F150 pickup truck (JH)	FY(s) 2029-33: \$35,000 Replacement	Not substantial
5054 Ford F550 bucket truck (ZD)	FY(s) 2025: \$225,000 Replacement	Not substantial
5055 Ford Explorer (AF)	FY(s) 2026: \$45,000 Replacement	Not substantial
5057 Ford Explorer (JP)	FY(s) 2029-33: \$55,000 Replacement	Not substantial
5059 Dodge Ram service truck (KG)	FY(s) 2024: \$110,000 Replacement	Not substantial
5061 Altec digger / derrick	FY(s) 2029-33: \$280,000 Replacement	Not substantial
5062 Dodge Ram service truck (RH)	FY(s) 2026: \$140,000 Replacement	Not substantial
5064 Dodge Ram service truck (RD)	FY(s) 2028: \$150,000 Replacement	Not substantial
5066 Chevy Equinox (LV)	FY(s) 2029-33: \$35,000 Replacement	Not substantial
5067 Dodge Ram bucket truck (JB)	FY(s) 2029-33: \$150,000 Replacement	Not substantial
5068 Ford F350 pickup truck (oncall)	FY(s) 2029-33: \$85,000 Replacement	Not substantial
5069 Ford F350 service truck (KT)	FY(s) 2029-33: \$85,000 Replacement	Not substantial
5071 Freightliner Digger Derrick	FY(s) 2029-33: \$320,000 Replacement	Not substantial
5072 Ford F350 service truck (GR)	FY(s) 2029-33: \$90,000 Replacement	Not substantial
5073 Ford F150 pickup truck (JerrellJ)	FY(s) 2029-33: \$50,000 Replacement	Not substantial
5074 Ford F150 service truck (KimB)	FY(s) 2029-33: \$50,000 Replacement	Not substantial

5076 Ford Explorer (AJ)	FY(s) 2029-33: \$55,000 Replacement	Not substantial
5099 Vacuum Trailer	FY(s) 2029-33: \$150,000 Replacement	Not substantial
5904 Single Reel Trailer	FY(s) 2026: \$35,000 Replacement	Not substantial
5911 Cable Puller / Tensioner	FY(s) 2024: \$210,000 Replacement	Not substantial
5912 Vermeer chipper	FY(s) 2026: \$40,000 Replacement	Not substantial
5913 Cable Puller / Tensioner	FY(s) 2025: \$210,000 Replacement	Not substantial
5922 EZ Hauler trailer	FY(s) 2027: \$25,000 Replacement	Not substantial
5923 EZ Hauler	FY(s) 2027: \$225,000 Replacement	Not substantial
5933 EZ Hauler	FY(s) 2029-33: \$260,000 Replacement	Not substantial

Golf Fund

1	Golf Course		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2024	2025	2026	2027	2028	2029-2033	Future	Fiscal Years	3
4	Clubhouse Pro Shop expansion/Remodel	Buildings	300,000							300,000	4
5	Replace 1-ton dump truck	Machinery & Equipment	80,000							80,000	5
6	Maintenace shop roof repair/replace	Buildings	40,000							40,000	6
6	Replace crew truck	Machinery & Equipment		50,000				50,000		100,000	7
8	Shop Floor repair and resurface	Machinery & Equipment		10,000						10,000	8
8	Shop concrete apron replace	Improvements Other Than Buildings		10,000						10,000	9
9	Shop entrance gate and railings	Improvements Other Than Buildings		15,000						15,000	10
11	Irrigation Satellite Replacement	Improvements Other Than Buildings			250,000					250,000	11
12	Cart Paths	Improvements Other Than Buildings				100,000				100,000	12
13	Driving Range Renovation and Simulator	Improvements Other Than Buildings					75,000			75,000	13
14	Work utility carts	Machinery & Equipment						75,000		75,000	14
15	Wash bay improvements	Buildings						20,000		20,000	15
16	Replace roof between shops	Buildings						20,000		20,000	16
17	Insulate/Heat Equipment Bays	Buildings						15,000		15,000	17
18	Toro Maintenance Equipment Lease Payment	Machinery & Equipment	80,500	80,500						161,000	18
19	Totals		500,500	165,500	250,000	100,000	75,000	180,000	0	1,271,000	19

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Clubhouse Restaurant Renovation	FY2024 - Remodel Pro-shop side of Clubhouse, needed equipment and furniture	(\$1,000)
Replace 1-ton dump truck	FY2024 - Replace 1-ton truck used by golf staff for maintenance tasks/snow removal	\$1,000
Maintenance shop roof repair/replace	FY2024 – Repair or replace (as needed) roof on maintenance shop due to UV damage, end of product, life, past failing repairs.	(\$1,200)
Replace crew truck	FY2024 – Replace truck used by crew/superintendent for travel and maintenance operations.	(\$1,000)
Toro Maintenance Equipment Lease Payment	FY2024-2025 – Annual lease payment for the Toro maintenance equipment	\$0.00
Repair/Resurface maintenance shop floor	FY2025 – Repair and resurface maintenance shop floor	\$0.00
Shop Concrete Apron	FY2025 – Replace concrete apron in front of maintenance shop bay doors.	\$0.00
Shop Entrance Gate/Rails	FY2025 – Replace maintenance shop gate and rails	\$0.00

Irrigation Satellite Replacement	FY2026 - Replace on-course irrigation satellite control stations	\$500
Cart Paths	FY2027 – Add cart paths in select areas of the golf course near greens and tees	(2,000)
Driving Range Renovation and Simulators	FY2028 – Renovate driving range and warm-up areas of Pro-shop basement. Add golf simulators	\$1000
Purchase of work utility carts	Future - Purchase utility carts used by maintenance staff for daily golf course maintenance tasks	\$0.00
Wash Bay Improvements	Future – Make needed improvements to cart and equipment wash bay.	\$0.00
Replace/repair Roof between Buildings	Future – Make needed repairs or replace parts of failing roof between the two maintenance shops	(\$200)

Sanitation Fund - Refuse Collection Department

1 Refuse Collection Department										Total	1
2										All	2
3 Project Name	Budget Category	2024	2025	2026	2027	2028	2029-2033	Future	Fiscal Years		3
4 Machinery & Equipment	Machinery & Equipment	412,066	375,000	390,000	395,000	400,000	1,910,000	1,641,000	5,523,066		4
5 Totals		412,066	375,000	390,000	395,000	400,000	1,910,000	1,641,000	5,523,066		5

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Equipment Replacement	FY 24 Collection Truck replacement and Generator	\$0
Equipment Replacement	FY 25 Collection Truck replacement	\$0
Equipment Replacement	FY 26 Collection Truck replacement	\$0
Equipment Replacement	FY 27 Collection Truck replacement	\$0
Equipment Replacement	FY 28 Collection Truck replacement	\$0
Equipment Replacement	FY 29 Clean-up reloader replacement and can service truck	\$0

Sanitation Fund – Recycling Department

1	Recycling		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2024	2025	2026	2027	2028	2029-2033	Future	Fiscal Years	3
4											4
5	Machinery & Equipment	Machinery & Equipment	0	0	390,000	0	45,000	805,000	430,000	1,670,000	5
6										0	6
7	Totals		0	0	390,000	0	45,000	805,000	430,000	1,670,000	7

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Equipment Replacement	FY 24 None Planned	\$0
Equipment Replacement	FY 25 None Planned	\$0
Equipment Replacement	FY 26 Collection Truck replacement	\$0
Equipment Replacement	FY 27 None Planned	\$0
Equipment Replacement	FY 28 Can service Truck	\$0
Equipment Replacement	FY 29 Collection Truck replacement	\$0

Sanitation Fund – Landfill Department

1	Landfill Department		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2024	2025	2026	2027	2028	2029-2033	Future	Fiscal Years	3
4	Trucks, Machinery, Equipment	Machinery & Equipment	646,000	1,250,000	203,000	0	925,000	2,883,000	2,840,000	8,747,000	4
5										0	5
6	Totals		646,000	1,250,000	203,000	0	925,000	2,883,000	2,840,000	8,747,000	6

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Equipment Replacement	FY 24 Loader, Shop Truck, and Alternative daily cover system.	\$ 20,000 for slurry cover
Equipment Replacement	FY 25 Compactor	None planned
Equipment Replacement	FY 26 Backhoe, Truck	None planned
Equipment Replacement	FY 27 None planned	None planned
Equipment Replacement	FY 28 Compost screener, Track dozer	\$ 5,000 Fuel & Parts

Cemetery Fund

1 Cemetery		Fiscal Years							Total	1
2		Ending June 30,							All	2
3 Project Description	Budget Category	2024	2025	2026	2027	2028	2029-2033	Future	Fiscal Years	3
4 1 ton Dump Truck	Machinery and Equipment						55,000		55,000	4
5 Work Truck with Plow	Machinery and Equipment					75,000	50,000		125,000	5
6 Small Mower	Machinery and Equipment					18,000	36,000		54,000	6
7 Utility Cart	Machinery and Equipment			40,000			36,000		76,000	7
8 Loader/Backhoe	Machinery and Equipment							125,000	125,000	8
9 Vinyl Fence	Improvements Other Than Buildings			25,000			32,000		57,000	9
10 120 Unit Urn Niche	Improvements Other Than Buildings	70,000							70,000	10
11 48 Unit Columbarium	Improvements Other Than Buildings				40,000		40,000	40,000	120,000	11
12 Healing Garden Expansion	Improvements Other Than Buildings				60,000			75,000	135,000	12
13 Cemetery East Property Expansion	Improvements Other Than Buildings		300,000				300,000	300,000	900,000	13
14									0	14
15 Totals		70,000	300,000	65,000	100,000	93,000	549,000	540,000	1,717,000	15

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
160 Unit Urn Niche Wall	FY2024-This is a 120-unit urn niche wall that is part of the long-range design and goal for the Urn Burial and Healing Garden and expands the Cemetery's burial options.	\$1,800
East Cemetery Property expansion	FY2025- It is projected, given our current plot inventory and rate of plot sales, that we will need to start to build roads and landscape the first plat in the east Cemetery property in 2-3 years.	\$10,000
Utility Cart	FT2026-The utility carts are used daily for hauling soils, sod, and debris. In addition, they are used for general maintenance and small equipment transport. The last utility cart purchased was 10 years ago and is quickly becoming unreliable. Our plan is to replace the oldest cart this budget year and another in four years.	\$1,200
Vinyl Fence	FY2026-Our long range and on-going plan is to replace the old sections of differing types of fence a little at a time. There is approximately 2700 l.f. of fence surrounding the Cemetery which needs to be replaced.	\$0.00
Healing Garden Expansion	FY2027-This is the next phase of expansion in the Healing Garden that was started in 2021. Within the Healing Garden are several Urn burial options to meet the expanding need of our Citizens, including Columbarium, natural boulder, and granite niche options.	\$4,000

48-unit Columbarium	FY2027-This is a continuation of the expansion of the Healing Garden which offers several Urn burial options. This will be an ongoing project over the next several years	\$1,200
1-Ton Dump Truck	FY2028-Replace 1-ton dump truck used for daily grave digging and soil transport	\$1,500
Work truck w/plow	FY2028-This is to replace the current work truck used by the Cemetery Superintendent	\$1,500
Small Mower	FY2028-These are the main pieces of equipment the Cemetery uses for its maintenance operations. The Cemetery currently has 3 mowers in its equipment inventory, 2 that are used regularly and 1 that is held in reserve or used for parts as needed. Our equipment maintenance program is that the oldest mower is replaced with a new mower every 2-3 years.	\$500
Loader/Backhoe	Future-The lease terms for our front-end loader/backhoe ends in December 2018. In speaking with the John Deere salesman, we determined that it is in the best interest of the City to purchase the equipment rather than to lease a new piece of equipment; the reasons being the shorter lease terms (only 3 years) and the high interest rates. It is anticipated that this equipment will need to be replaced in the next 10 years.	\$2,000

Computer Replacement Fund

10-Year Capital Budget

Information Technology Cost Distribution

Beginning FY 2023, costs related to servers, network infrastructure, licensing, etc. will be distributed to departments based on their actual usage. In the past, the I.T. Department purchased all I.T.-related equipment. We realized that this practice does not give departments a full picture of their cost of doing business. We have been working with Finance and Administration to implement this Information Technology Cost Distribution to be accurate and fair. In a perfect world, this would result in a net \$0 change to the entire budget. However, further analysis will be needed to better assess all relevant needs under this revised methodology which will include a re-inventorying of hardware, software, licensing agreements and related matters before arriving at long-term capital needs in dollar terms by fiscal year.

- We are currently in the process of analyzing these charges with Finance in an attempt to verify our projections.

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Information Technology Cost Distribution	Analyze and distribute all I.T.-related costs to all departments. This will remove all future Capital Expenses from the I.T. Department and add them to the Computer Replacement Fund. 10-year impact: \$495,000 removed from I.T. Capital Budget will be distributed to all other departments.	We are working to fine-tune these figures
Computer Replacement	The last 3 years we have replaced 40 desktop computers. Based on 225 computers, this puts the computer on about a 5 ½ year replacement cycle. FY2023 we will replace 45 computers	We will increase the cost \$5,000
Server Replacement	We manage several physical VM Host Servers. These hosts run all Police Department systems and Financial software. We plan to replace these servers every 6 years.	We are working on these projections
Network Storage Replacement	We have several layers of “Network Area Storage” (NAS). We plan to replace this equipment on a similar schedule; a six-year rotation	We are working on these projections

Redevelopment Agency (RDA) Fund

1 Redevelopment Agency		Fiscal Years							Total	1
2	Budget	Ending June 30,							All	2
3 Project Name	Category	2024	2025	2026	2027	2028	2029-2033	Future	Fiscal Years	3
4										4
5 Electronic Message Sign	Improvements Other Than Buildings	75,000							75,000	5
6 RDA/Downtown Improvements	Improvements Other Than Buildings	400,000	350,000						750,000	6
7 Property Purchase-Parking	Land							3,800,000	3,800,000	7
8 Extension of Main Street Enhancements	Improvements Other Than Buildings	100,000	2,000,000						2,100,000	8
9 Infrastructure Improvements	Improvements Other Than Buildings	1,000,000					1,000,000		2,000,000	9
10 Parking Improvements Downtown	Improvements Other Than Buildings	250,000		250,000	300,000		300,000	300,000	1,400,000	10
11										11
12 Totals		1,825,000	2,350,000	250,000	300,000	0	1,300,000	4,100,000	10,125,000	12

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Electronic Message Sign	\$75,000 allocation for the design and construction for the Downtown Main Street gateway signage/feature during FY2024.	\$1,000
RDA/Downtown Improvements	\$400,000 allocation for infrastructure or improvements within the RDA area.	\$0
Extension of Main Street Enhancements	Main Street sidewalks, bulb-outs, etc. design (\$100,000) during FY2024 and construction (\$2,000,000) anticipated during FY2025.	\$0
Infrastructure Improvements	\$1,000,000 for funding to improve infrastructure as identified within the RDA area during FY2024. Balance will carry over to a future year if no improvements are identified.	\$0
Parking Improvements Downtown	\$250,000 for allocation of funds towards RDA sites necessary for parking, etc. during FY2024. Balance will carry over to a future year if no improvements are identified.	\$0

RAP Tax Fund

1	RAP Tax		Fiscal Years							Total	1
2		Budget	Ending June 30,							All	2
3	Project Name	Category	2024	2025	2026	2027	2028	2029-2033	Future	Fiscal Years	3
4	North Canyon Trailhead	Improvements Other than Buildings								0	4
5	Reconstruct Cheese Park Pickleball Courts	Improvements Other than Buildings								0	5
6	Washington Park Skate Park (RAP Portion)	Improvements Other than Buildings	50,000							50,000	6
7	Park System Irrigation Controls	Improvements Other than Buildings	235,000							235,000	7
8	Upgrade Lights at Town Square	Improvements Other than Buildings								0	8
9	Upgrade Power at Town Square	Improvements Other than Buildings								0	9
10	RAP 3 - Renovation of Twin Hollows Park	Improvements Other than Buildings			1,000,000					1,000,000	10
11	RAP 3 - North Canyon Park Upgrades	Improvements Other than Buildings			500,000					500,000	11
12	RAP 3 - Main St. Lighting, Power, and Parkscape	Improvements Other than Buildings			1,250,000					1,250,000	12
13	RAP 3 - Electrical System with Lights at Mueller Park	Improvements Other than Buildings			200,000					200,000	13
14	Totals		285,000	0	2,950,000	0	0	0	0	3,235,000	14

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
North Canyon Trailhead	Project to be completed in FY 2023. If not, funds will carryforward to this project line.	\$0
Cheese Park Pickleball Courts	Project to be completed in FY 2023. If not, funds will carryforward to this project.	\$0
Washington Park Skate Park	\$50,000 to help bridge the gap between bond funds and the final cost of the project	\$2,000
Upgrade Lights at Town Square	Install seating lights and other lighting elements that were originally excluded from the Town Square project due to budget restrictions.	\$100
Upgrade Power at Town Square	Improve power for the stage at Town Square due to increased system demands.	\$0
Irrigation Controls Upgrade	\$235,000 to install an interconnected irrigation control system for parks and public properties.	\$0
Renovation of Twin Hollows Park*	\$1 million estimated to improve and rebuild Twin Hollows Park.	\$0
North Canyon Park Upgrades*	\$500,000 estimated for improvements and equipment replacement at North Canyon Park.	\$0
Main St. Lighting, Power, and Parkscape.*	\$1.25 million to replace and augment the pedestrian areas on historic Main Street.	\$0

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

City of Bountiful, Utah

FY2023-2024 Operating & Capital Budget

Tentative Budget

Budget Resources:

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



Administrative Cost Reimbursement

Administrative Services Charges to Enterprise & RDA Departments:

Administrative Services Reimbursement to General Fund Departments:

Department	FY2024 Budget	General Fund Department	FY2024 Budget
Storm Water Fund	\$113,131	Legal	\$25,575
Water Fund	414,919	Executive	143,029
Power Fund	633,058	Human Resources	77,101
Golf Fund	138,186	Information Technology	217,197
Sanitation Fund:		Finance/Accounting	375,268
Refuse Collection	115,747	Utilities	535,942
Recycling	65,934	Government Buildings	19,973
Landfill	104,455	Engineering	116,939
Cemetery Fund	80,268	Parks	81,321
Redevelopment Agency (RDA)	5,598	Planning	76,951
Total	\$1,669,296	Total	\$1,669,296

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

Transfer from Light & Power Fund to General Fund

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

Amended Transfer from Light & Power Fund to the General Fund (Fiscal Year 2022-2023)

Bountiful originally estimated transferring \$2,582,080 from the Light & Power Fund to the General Fund. Due to higher-than-expected power consumption, this transfer is proposed for amendment in the amount of \$217,920 (total of \$2,800,000 after amendment). The amended transfer still represents 10% of elected metered sales and 9.1% of total budgeted expenditures in the Light & Power Fund.

	Dollar Amount	% of Expenditures
Transfer from the Power Fund to the General Fund	\$2,800,000	9.1%

Transfer from Light & Power Fund to the General Fund (Fiscal Year 2023-2024)

Bountiful City intends to transfer 10% of Electric Metered Sales (\$3,050,000) from the Light & Power Fund to the General Fund in Fiscal Year 2024. This transfer represents 8.3% of total budgeted expenditures in the Light & Power Fund.

	Dollar Amount	% of Expenditures
Transfer from the Power Fund to the General Fund	\$3,050,000	8.3%

ORGANIZATION AT-A-GLANCE

The City of Bountiful was incorporated under the laws of the Territory of Utah in 1892 and operates under a manager form of government providing services as authorized by its charter. The city covers a 14 square mile area in South Davis County and is governed by a City Council elected at large and comprised of a mayor and five council members. The mayor and two council members are elected for a four-year term and the other three council members are elected two years later for a four-year term. The City Manager is appointed by the City Council and is under contract as the Chief Administrative Official of the City. All Department Heads and staff report to the City Manager. The current population of the City is 45,438 and the City organization delivers services with the assistance of approximately 230 full-time equivalent positions with a budget in Fiscal Year 2023-2024 of \$89,913,891.

GOALS, STRATEGIES, CONCERNS, AND ISSUES

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

SHORT-TERM FACTORS

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

- Merit salary increases allowed for eligible employees.
- Compensation adjustments for selected employee groups from market studies.
- A 5.0% Cost of Living Allowance.
- Health insurance premium increase of 7.0%.
- No new positions funded unless approved in support of a Council desired policy priority.
- Budget must be balanced with respect to ongoing revenues versus ongoing expenditures/expenses and one-time revenues and/or transfers from fund balance/retained earnings versus one-time expenditures/transfers to fund balance/retained earnings.
- Operation and Maintenance expense category increases only as required by contract or agreement.
- Capital expenses must be supported by the approved long-term capital plan.

SERVICE LEVEL CHANGES SUMMARY

The budget for Fiscal Year 2023-2024 includes the following service level changes:

- Addition of part-time Legal assistant which also serves the Police Department.
- Combination of Finance and Treasury Departments with reclassification of one staff position to a Utility Supervisor.
- Addition of two full-time employees to staff an in-house curbside recycling department within the combined Sanitation Fund.

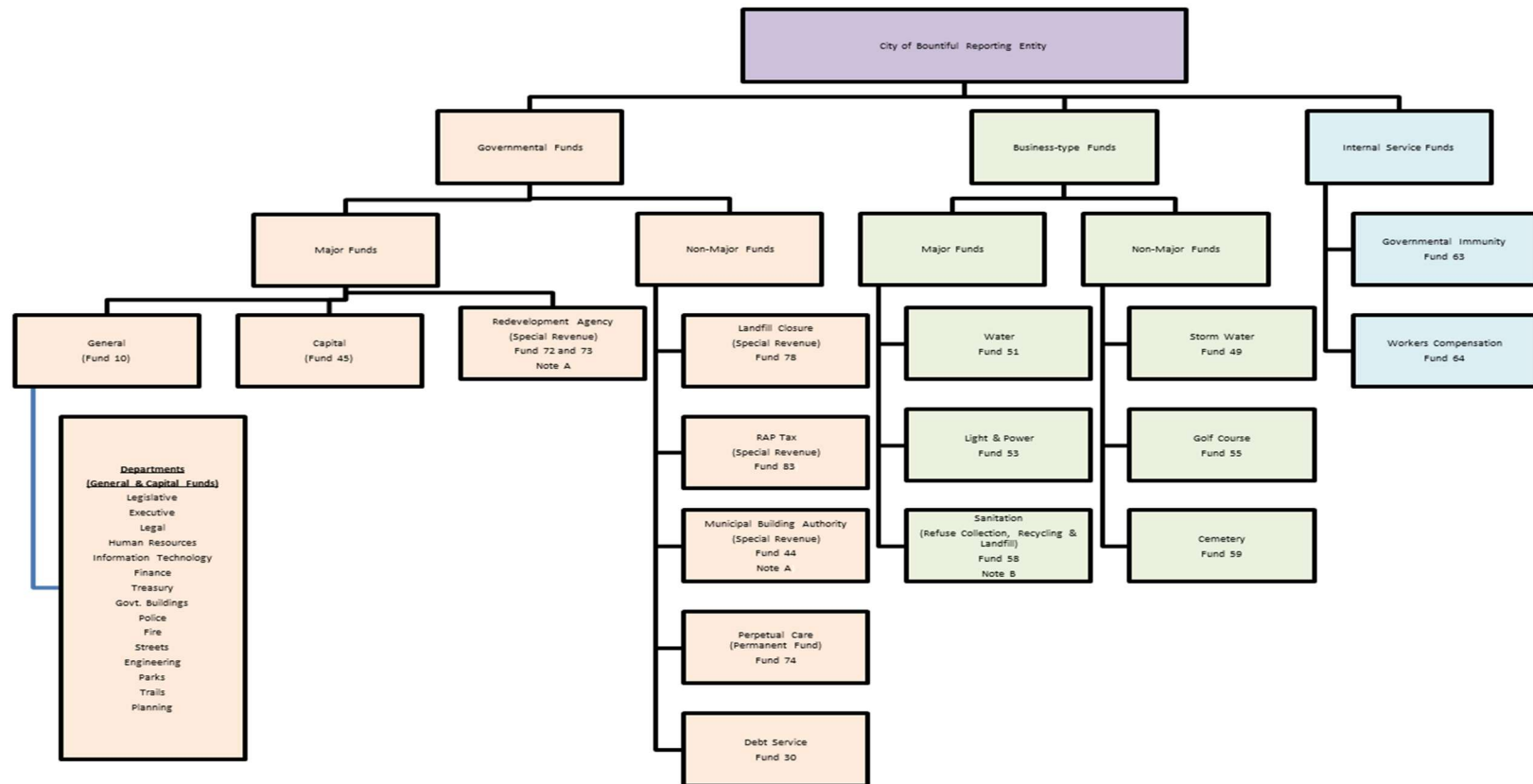
Changed rate and fee amounts:

- Selected changes in Planning fees
- Selected changes in Engineering fees
- Increase of \$0.25 for Recycling fees
- Changes in Water rate structure with 5.0% rate increase
- Increase of 15.0% in Electric Power rates
- Changes in Cemetery rates for resident and non-resident categories

FUNDS, REPORTING RELATIONSHIPS AND BASIS OF BUDGETING/ACCOUNTING)

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

City of Bountiful - Funds & Departments



Notes:

A – Separate legal entity / component unit.

B – Combined for ACFR purposes.

DETAIL DESCRIPTION OF FUNDS

GOVERNMENTAL FUNDS

General Fund

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

Capital Projects Fund

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

Redevelopment Agency (RDA) Funds

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

Landfill Closure Fund

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

Recreation Arts and Parks Tax (RAP Tax) Fund

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

Cemetery Perpetual Care Fund

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

Debt Service Fund

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

BUSINESS-TYPE FUNDS

Storm Water Fund

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

Water Fund

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

Light & Power Fund

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

Golf Fund

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

Landfill Fund

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

Sanitation Fund

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

Cemetery Fund

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

Risk Management Fund

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

Workers' Compensation Fund

The Workers' Compensation Self-Insurance fund's primary purpose is to provide employee compensation for work-related injuries. The City is self-insured up to \$450,000 for workers' compensation claims with an excess insurance policy covering from \$600,000 to \$1,000,000. This fund accounts for monthly interfund charges estimated to cover the cost to of insurance, claims, and other operating costs associated with workers' compensation. This fund also accounts for any operating and capital expenses incurred to provide the workers' compensation services.

Fund-Department Matrix

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

•Departments (Funds 10 and 45)

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

Debt Service Fund (Modified Accrual / Cash basis budgeting)

- Fund 30

Special Revenue Funds (Modified Accrual / Cash basis budgeting)

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

Enterprise Funds (Modified Accrual / Cash basis budgeting)

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

Internal Service Funds (Modified Accrual / Cash basis budgeting)

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

LONG-TERM FINANCIAL POLICIES

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

Basic Goals of City Government

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

Revenues and Taxation

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

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

Budgeting and Operations

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

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

Multi-Year / Long-Term Capital Planning

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

Cash Management and Investments

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

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

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

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

Debt Management

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

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

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

Fund Balance and Reserves

Purpose Statement

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

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

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

a. General Fund

Reserve Target Level

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

Reserve Conditions of Use

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

b. Capital Projects Fund

Reserve Target Level

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

Reserve Conditions of Use

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

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

c. **Enterprise Funds**

Reserve Target Level

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

Reserve Target Level Exception

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

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

Reserve Conditions of Use

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

2. **Equity Balance Decline Policy**

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

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

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

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

3. **Negative Equity Balance Policy**

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

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

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

5. **Prior Reserve Policy Replacement**

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

Risk Management

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

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

- The City has an all-risk property insurance policy with a total insured value of \$226,155,215 that includes various category limits, some of which are as follows:
 - a. Buildings and contents limit of \$154,305,000 and \$32,042,000 respectively with a \$50,000 deductible per category,
 - b. Mobile equipment/contractors equipment limit of \$1,210,215 with a \$50,000 deductible,
 - c. Earthquake coverage of \$10,000,000 with a 2% / \$250,000 deductible,
 - d. Flood coverage of \$10,000,000 for facilities that are located outside the standard report zone with a \$250,000 deductible, and
 - e. The City is self-insured for property loss above the limits and below the retentions/deductibles. The operating departments of the General Fund or proprietary funds assume the financial responsibility for risk retained by the City for property damage.
- A boiler and machinery policy is also maintained with a \$50,000,000 policy limit and \$25,000 deductible for all areas with the exception of power generation, distribution and transmission locations which carry a \$100,000 deductible.
 - The Treasurer is covered under a \$1,700,000 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 \$750,000, 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).

MAJOR REVENUE SOURCES

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

Governmental Funds

Property Tax (General Property Taxes; Property Tax for Debt Service; Fees in Lieu of Property Tax; Tax Increment): \$4,482,184

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

General Sales & Use Tax (Sales Taxes; Transient Room Tax & Recreation Arts & Parks Taxes): \$12,040,732

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

Utility Franchise and Related Taxes: \$3,628,000

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

Grants & Intergovernmental (Class C Road Funds & County Highway/Transit Tax) \$4,086,928

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

Contribution from the Light & Power Fund \$3,050,000

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.

Business-type (Proprietary) Funds

Electric Metered Sales and Related

\$32,822,374

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

\$5,545,000

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

Refuse Collection Fees & Landfill Charges

\$3,182,824

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

\$1,785,000

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

POSITION SUMMARIES

FTE Summary by Department and Fund Fiscal Year 2022-23

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

Fiscal Year 2021-2022

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

Fiscal Year 2020-2021

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

Fiscal Year 2019-2020

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

Fiscal Year 2018-2019

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

Fiscal Year 2017-2018

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

Fiscal Year 2016-2017

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

FISCAL YEAR 2015-2016

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

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

GLOSSARY

ACFR –Annual Comprehensive Financial Report.

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

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

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

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

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

Budget officer - City Manager.

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

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

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

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

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

CIP - Capital Improvement Project(s)/Program.

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

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

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

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

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

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

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

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

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

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

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

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

FEMA – Federal Emergency Management Agency.

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

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

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

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

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

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

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

ICMA - International City Managers Association.

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

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

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

Interfund transactions - Financial transactions between funds.

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

Management Team - City Manager and Department heads.

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

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

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

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

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

Ordinance - A local ordinance is a municipal legislative enactment.

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

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

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

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

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

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

SID - Special Improvement District - A mechanism used to finance and charge to benefitting 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.

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.