

# City of Bountiful, Utah

## Operating & Capital Budget

Fiscal Year 2025-2026 (July 1, 2025 to June 30, 2026)

## Tentative Budget



# City of Bountiful, Utah

## FY2025-2026 Operating & Capital Budget

### Tentative Budget

#### **Presented to:**

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#### **City Council:**

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Charles Benson – **Streets & Sanitation Director**

Brock Hill – **Parks Director**

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

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

Kraig Christensen – **Water Director**

Greg Martin – **Information Technology Director**

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#### **Prepared by:**

Gary R. Hill – **City Manager**

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

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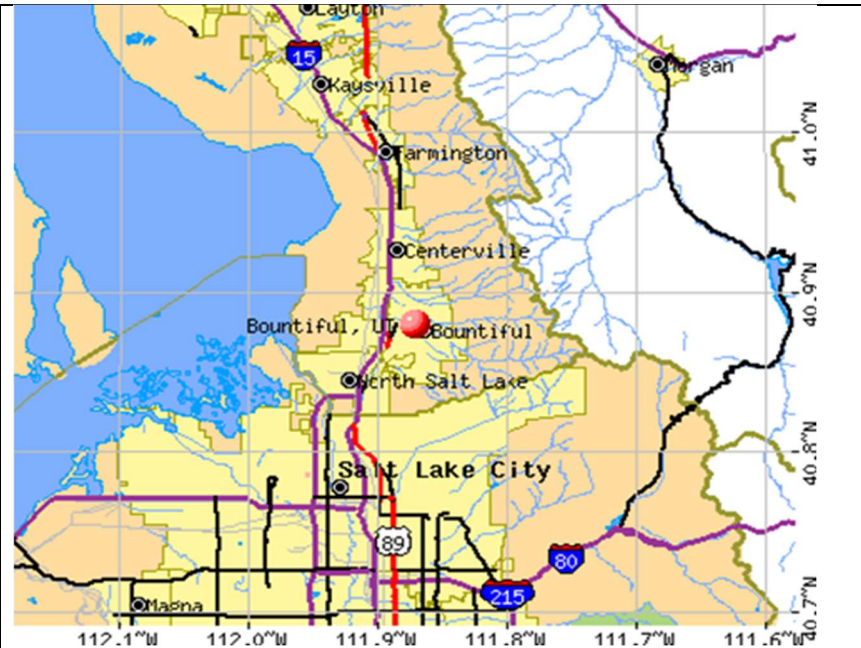
# City of Bountiful, Utah

## FY2025-2026 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 Tentative Budget for Fiscal Year 2025-2026 which begins on July 1, 2025 and ends on June 30, 2026. This consolidated budget is balanced with respect to revenues and expenditures/expenses as a result of the process used to develop the budget. This process is guided, as in previous years, by a collaborative effort of our elected officials and City staff with a continuing shared goal of keeping Bountiful City financially stable, fiscally balanced, and diverse both now and in the future. Also included in the budget are the Council's updated policy priorities upon which the budget is structured.

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

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

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

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 12.0% increase over the prior year) a 5.0% 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 Tentative 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, 2024**. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

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

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

Respectfully,



Gary R. Hill  
City Manager



Galen D. Rasmussen, MPA, CPA  
Assistant City Manager

# GFOA Distinguished Budget Presentation Award

## City of Bountiful Utah

### Budget Award Years

Fiscal Year 2016-2017

Fiscal Year 2017-2018

Fiscal Year 2018-2019

Fiscal Year 2019-2020

Fiscal Year 2020-2021

Fiscal Year 2021-2022

Fiscal Year 2022-2023

Fiscal Year 2023-2024

Fiscal Year 2024-2025



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

# Summary of Proposed Budgets

## BOUNTIFUL CITY BUDGET SUMMARY (condensed)

Fiscal Year 2025-2026

REVENUES:	TOTAL
Property Taxes & Fees-in-Lieu of Property Taxes	3,904,363
Property Tax - Debt Service	519,241
Sales Taxes, Transient Room Tax & Recreation, Arts & Parks (RAP) Taxes	12,270,050
Utility Franchise, Municipal Energy Sales Taxes & E911 Telephone Revenue	4,622,090
Licenses & Permits (Business Licenses, Building & Street Opening Permits, Subdivision Fees)	779,000
Refuse Collection Fees & Landfill Charges	4,069,069
Grants & Intergovernmental (Liquor Fund Allotment; Class C Road, Grants; Local Highway Transit; Bail Forfeitures)	3,309,786
Cemetery Lot Sales and Related Fees	754,725
Interest Income	3,412,403
Contribution in Aid from outside entities	910,000
Fiber Fees	1,156,566
Recycling Fees	630,912
Storm Water Fees	2,176,457
Sale of Water	6,886,000
Golf Course Fees & Cart Rental	2,039,480
Sale of Electricity	34,564,538
Miscellaneous Income (Lease & Rental Income; Other)	2,682,389
Use of Fund Balance or Net Position	21,073,455
Inter-City Transfers	5,934,619
<b>Sub-total - Revenues</b>	<b>111,695,143</b>
Adjustment for Inter-City Revenue & Transfers	(5,934,619)
<b>NET REVENUES</b>	<b>105,760,524</b>

# Summary of Proposed Budgets (continued)

## BOUNTIFUL CITY BUDGET SUMMARY (condensed)

Fiscal Year 2025-2026

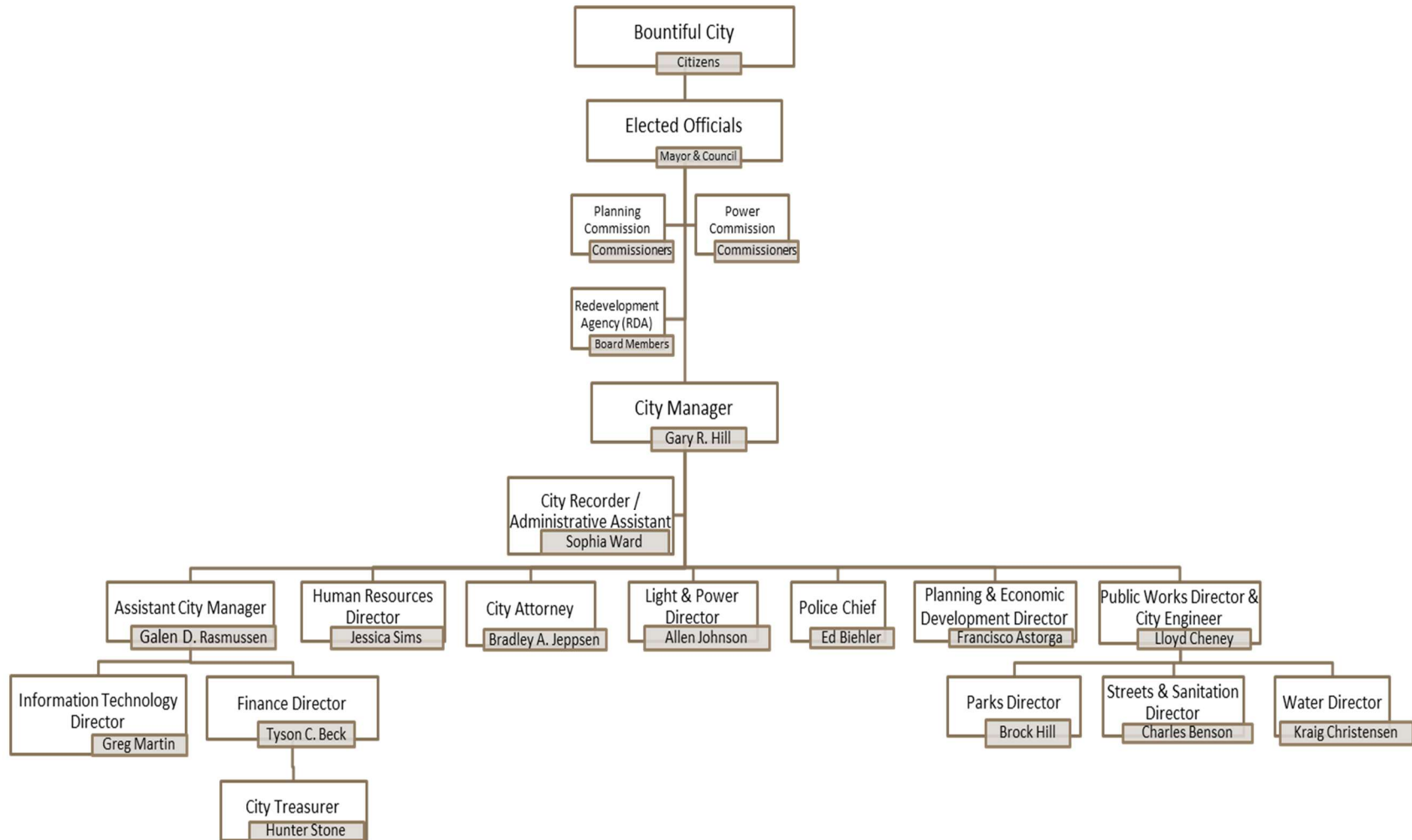
EXPENDITURES & EXPENSES:	TOTAL
Legislative (Mayor, Council and Community Engagement)	1,128,352
Executive & Legal (City Manager, City Recorder; Civil and Prosecution)	802,570
Administration (Human Resources; Payroll; Information Technology; Finance; Utility Billing/Customer Service)	1,686,260
Police (Police and Dispatch Services)	12,609,736
Fire & Emergency Medical Services (provided via Interlocal agreement with the South Davis Metro Fire Agency)	2,883,523
Streets (Includes construction, maintenance and snowplowing)	7,884,707
Engineering & Planning (Public Works; Building Inspection; Licensing and Code Enforcement)	1,540,687
Parks, Trails, & General Government Buildings	2,144,664
Debt Service	568,419
Fiber	16,240,245
Storm Water	2,497,341
Water	6,881,585
Light & Power	43,910,181
Golf Course	2,041,989
Sanitation, Recycling & Landfill	5,254,918
Cemetery	714,095
Recreation Arts and Parks (RAP) Tax	762,481
Cemetery Perpetual Care	148,551
Landfill Closure	38,250
Internal Service (Computer Replacement, Liability Insurance, Worker's Compensation)	1,956,589
<b>Sub-total - Expenditures &amp; Expenses</b>	<b>111,695,143</b>
Adjustment for Inter-City Revenue & Transfers	(5,934,619)
<b>NET EXPENDITURES &amp; EXPENSES</b>	<b>105,760,524</b>

### 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 2025-2026 (July 1, 2025 to June 30, 2026)

Planning and Preparation	Date	Notes
Submit Budget Calendar for approval	Tuesday, December 3, 2024	Main calendar and proposed dates and times for City Manager/Department Budget Meetings and Council Committee Meetings
Preliminary Personnel Services Projection	Thursday, January 9, 2025	From Human Resources for first look by City Manager and Assistant City Manager
City Council and Staff Retreat (begin)	Thursday, January 9, 2025	
City Council and Staff Retreat (end)	Friday, January 10, 2025	To discuss overall vision, priorities, budget framework, process, guidelines and other planning (including budget committee dates and times)
First Look - Revenue forecasting meeting	Monday, February 3, 2025	City Manager, Assistant City Manager, Finance Director, Assistant Finance Director, Accountant/Treasurer
Budget templates and forms distribution to departments	Thursday, February 6, 2025	Excel (operating/capital and rates/fees, and long-term capital plan) with Word narratives
Revised Personnel Services Projections to departments	Monday, February 10, 2025	From Human Resources for use of departments
Quarterly Management Team Meeting - Budget Discussion	Thursday, February 6, 2025	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 6, 2025	Completed templates - Budget (narrative and numeric data), Rates & Fees; Long-term Capital (narrative and numeric)
Department Budget Reviews with City Manager (begin)	Monday, March 17, 2025	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 20, 2025	Final reviews and follow-up meetings, as needed. Final balancing and adjusting of revenues and expenses/expenditures.
Draft Council Budget Committee document for department review	Thursday, March 27, 2025	City Manager and department head review and approval of document prior to printing for Council Budget Committees.
Distribute Council Budget Committee document	Thursday, April 3, 2025	12 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 21, 2025	Various City locations
Council Budget Committee Meetings (end)	Thursday, April 24, 2025	Various City locations
Implement Council Committee budget adjustments, if any	Monday, April 28, 2025	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	Thursday, May 1, 2025	Send to City Recorder
Mail, email and post Enterprise Fund Transfer notices (first notice)	Thursday, May 1, 2025	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 13, 2025	Set June 10 public hearing date during the 7:00 p.m. City Council Meeting to open the FY2025 budget and review the FY2026 budget, fees, etc.
Tentative Budgets available for public review	Tuesday, May 13, 2025	Available in City Recorder's Office and City website from May 14 to June 10.
Departments submit current year budget amendment requests	Thursday, May 29, 2025	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	Tuesday, May 27, 2025	Publish public hearing and transfer notices on the Public Notice Website; City Website; and at City Hall at least 7 days before the public hearing.
Present City's Tentative Budget for final adoption and hold Public Hearings	Tuesday, June 10, 2025	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 FY2026 budget, rates, fees, taxes, compensation schedules Utah Retirement rates and 2026-2035 Long-Term Capital Plan.
Adopt City's current year amendments and final City new year Budget	Tuesday, June 10, 2025	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 10, 2025	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 10, 2025	Adopt budget by RDA resolution
Publication of Budget and Regulatory Reporting (no tax increase)		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 11, 2025	
Enter proposed City property tax rate and property tax revenue in the Utah Certified Tax Rates system.	Wednesday, June 11, 2025	Enter in system ( <a href="http://www.taxrates.utah.gov">www.taxrates.utah.gov</a> ) and send copy of City ordinance or resolution to Davis County Clerk/Auditor.
Email Final new year budget document to be printed and bound	Wednesday, June 18, 2025	6 copies (Mayor & Council); 15 copies (Departments); 3 copies (City Recorder, Display copy, File copy); 2 extra copies
Email digital copies and distribute bound copies of budget	Monday, June 23, 2025	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)	Tuesday, July 1, 2025	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)	Tuesday, July 1, 2025	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	Tuesday, July 1, 2025	<a href="https://auditor.utah.gov/forms-for-local-government/">https://auditor.utah.gov/forms-for-local-government/</a>
Email Final Adopted Budget to City Recorder to post to website	Tuesday, July 1, 2025	<a href="http://www.bountifulutah.gov/Financial-Reports">http://www.bountifulutah.gov/Financial-Reports</a>
Email reminder to City Treasurer and Departments to double check rates and fees in system	Tuesday, July 1, 2025	
Extract account numbers and new year budget amounts from templates and posting to MUNIS accounting system.	Thursday, July 10, 2025	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 14, 2025	Follow instructions for MUNIS upload

# Annual Statistics

## City of Bountiful Miscellaneous Statistics

<u>Statistic/Data Measured</u>		<u>Unit of Measure</u>	<u>Basis</u>	<u>Fiscal Year 2023-2024</u>	<u>Fiscal Year 2022-2023</u>	<u>Fiscal Year 2021-2022</u>
Date of Incorporation				December 14, 1892	December 14, 1892	December 14, 1892
Form of government				Council-Manager by Ordinance	Council-Manager by Ordinance	Council-Manager by Ordinance
Area (Square miles)				14	14	14
Population	Total (Utah estimate)			44,481	44,481	45,438
	Percentage of population age 65 and older			14.7%	14.5%	14.5%
	Percentage of population under age 18			29.6%	29.7%	29.4%
Property Values	Real Property (Market Value)		Calendar Year	\$5,017,284,840	\$4,983,857,107	\$3,825,760,467
	Personal Property (Market Value)		Calendar Year	\$103,799,517	\$80,497,158	\$81,387,925
	Centrally Assessed Property (Market Value)		Calendar Year	\$24,830,467	\$38,690,679	\$40,280,333
Miles of streets (total)			Fiscal Year	160	160	160
Miles of streets (overlayed)			Fiscal Year	2	5	4.20
Miles of streets (reconstructed)			Fiscal Year	0.70	0.47	0.39
Number of street lights			Fiscal Year	2,107	2,099	2,073
City employees	Full-time equivalent positions		Fiscal Year	233	224	298
Total Payroll	Full and part time positions		Fiscal Year	\$17,093,801	\$16,914,622	\$15,091,031
Fire protection:	Number of stations (operated by South Davis Metro Fire Service Area)		Fiscal Year	2	2	2
	Calls for Service (total service area)		Calendar Year	N/A	7,533	N/A
	Fire apparatus (assigned to stations in Bountiful)		Fiscal Year	5	5	5
	EMS apparatus (assigned to stations in Bountiful)		Fiscal Year	4	4	4
Police protection:	Number of stations		Fiscal Year	1	1	1
	Number of patrol units		Fiscal Year	24	24	24
	Armed Law Enforcement		Fiscal Year	38	38	39
	Non-Armed Law Enforcement		Fiscal Year	24	24	24
	Hazardous and Non-hazardous citations written		Calendar Year	N/A	3,357	3,040
	Arrests		Calendar Year	N/A	800	877

# Annual Statistics (continued)

## City of Bountiful Miscellaneous Statistics

Statistic/Data Measured		Unit of Measure	Basis	Fiscal Year 2023-2024	Fiscal Year 2022-2023	Fiscal Year 2021-2022
Municipal water department:	Average daily gallons consumed		Fiscal Year	3,839,437	3,512,670	3,366,819
	Number of service lines		Fiscal Year	11,110	11,105	11,055
	Miles of water mains		Fiscal Year	180	180	180
	Number of fire hydrants		Fiscal Year	1,718	1,716	1,707
Sanitation & Recycling:	Number of Sanitation collection trucks		Fiscal Year	16	15	14
	Tons of waste collected and landfilled		Fiscal Year	76,882	67,540	89,508
	Tons of recyclables collected (service began December 1, 2008)		Fiscal Year	1,793	1,955	2,072
Storm Water:	Miles of Encased Storm Drains		Fiscal Year	73.64	72.86	72.74
	Miles of Concrete lined open ditch		Fiscal Year	1.37	1.37	1.37
	Miles of storm drains inspected		Fiscal Year	4.09	1.43	6.96
	Miles of streets cleaned		Fiscal Year	160.93	160.00	160.27
Power and light:	Miles of distribution & transmission lines		Fiscal Year	269	267	249
	Number of connections		Fiscal Year	17,303	17,259	17,179
	Kilowatt hours sold		Fiscal Year	276,066,839	291,431,986	273,365,941
	Electric Generation Capacity		Fiscal Year	38.6 MW	38.6 MW	38.6 MW
Building Permits Issued:	Total single family and multi-family permits issued		Fiscal Year	351	50	66
Recreation and culture:	Number of parks		Fiscal Year	18	18	18
	Number of picnic areas		Fiscal Year	29	29	29
	Number of tennis courts		Fiscal Year	18	18	18
	Number of soccer fields		Fiscal Year	12	12	9
	Number of ball diamonds		Fiscal Year	12	12	9
	Number of Trail Heads		Fiscal Year	9	9	3
	Number of swimming pools (South Davis Recreation District)		Fiscal Year	1	1	1
	Number of ice rinks (South Davis Recreation District)		Fiscal Year	1	1	1
	Number of Libraries (Davis County)		Fiscal Year	1	1	1
	Number of golf courses (18 holes)		Fiscal Year	1	1	1
	Number of art centers (Bountiful Davis Arts Center)		Fiscal Year	1	1	1
Ordinances Passed by City Council			Fiscal Year	9	7	11
Resolutions Passed by City Council			Fiscal Year	18	18	22
Registered (active) voters				26,821	26,295	26,633
Ballots Cast				23,435	18,624	13,285
Percentage of registered voters voting				87.38%	70.83%	49.88%

# Employees (Full-time Equivalents)

## FTE Summary by Department and Fund FY 2025-2026

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	0.46	950	3.06	6,358
Executive	General	1.30	2,704	0.00	0	1.30	2,704
Information Systems	General	3.00	6,240	1.00	2,080	4.00	8,320
Human Resources	General	1.60	3,328	0.00	0.00	1.60	3,328
Finance	General	9.00	16,640	1.60	3,328	10.60	19,968
Government Buildings	General	1.00	2,080	0.56	1,166	1.56	3,246
Police	General	62.00	128,960	10.00	20,782	72.00	149,742
Streets	General	17.95	37,336	1.06	2,200	19.01	39,536
Parks	General	7.90	16,432	9.13	18,986	17.03	35,418
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		115.95	239,096	24.54	51,032	140.49	290,128
Recycling	Recycling	2.00	4,160	0.50	1,040	2.50	5,200
Storm Water	Storm Water	5.25	8,840	0.82	1,700	6.07	10,540
Water	Water	15.00	31,200	1.25	2,600	16.25	33,800
Power	Power	33.00	68,640	1.83	3,812	34.83	72,452
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		75.65	155,272	19.42	40,392.00	95.07	195,664
<u>Liability</u>	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
<u>RDA</u>	RDA	0.40	832	0.50	1,040	0.90	1,872
TOTAL ALL FUNDS		193.00	397,280	44.46	92,464	237.46	489,744

# Inter-City Revenues & Transfers

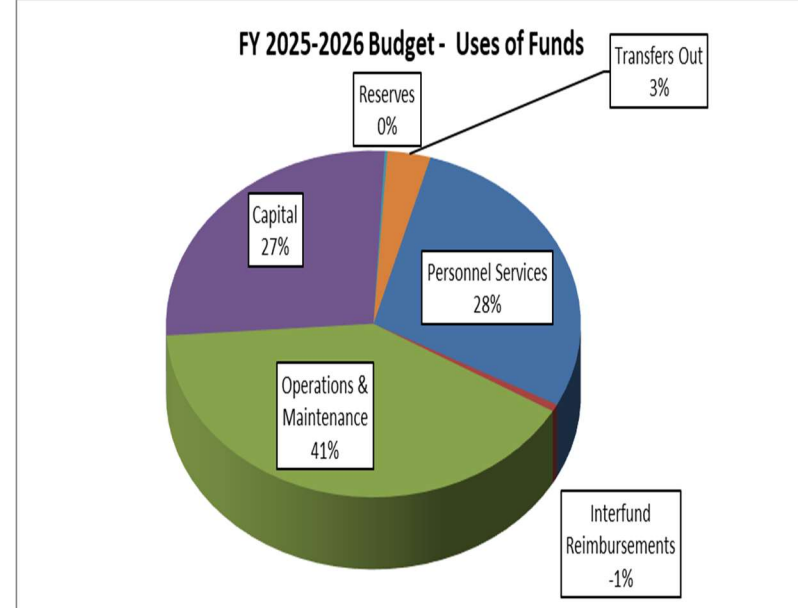
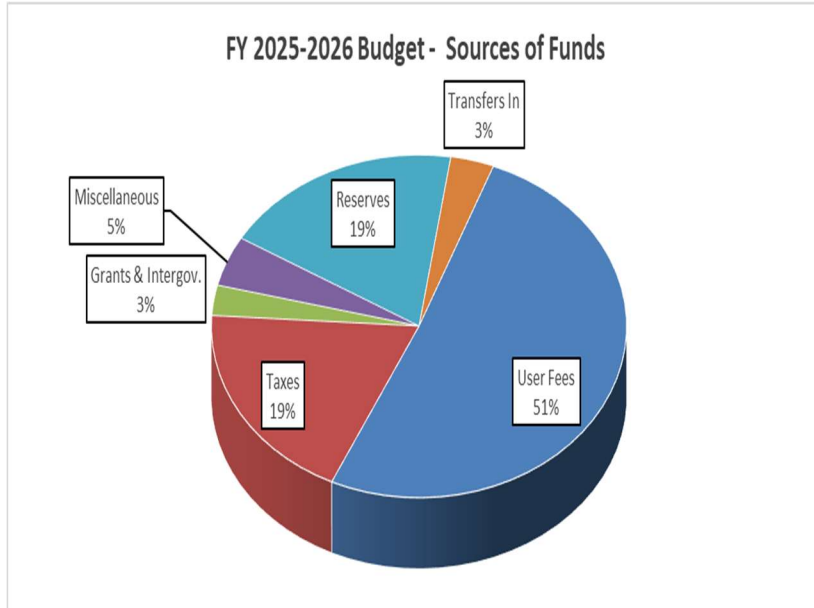
## BOUNTIFUL CITY INTER-CITY REVENUE TRANSFERS Fiscal Year 2025-2026

FUND NUMBER	FUND NAME & TRANSFER DESCRIPTION	AMOUNT	TOTAL FUND
10	<b>General Fund</b> Contribution from Light & Power	3,130,000	
	<b>Total General Fund</b>		3,130,000
45	<b>Capital Projects Fund</b> From RAP Tax Fund	647,063	
	<b>Total Capital Projects Fund</b>		647,063
61	<b>Computer Replacement Fund</b> Charges for Services	453,517	
	<b>Total Computer Maintenance Fund</b>		453,517
51	<b>Water Fund</b> From Capital Projects Fund	0	
	<b>Total Water Fund</b>		0
63	<b>Liability Insurance Fund</b> Contribution - Insurance Premiums	780,000	
	<b>Total Liability Insurance Fund</b>		780,000
64	<b>Worker's Compensation Insurance Fund</b> Contribution - W/C Premium	924,039	
	<b>Total Worker's Compensation Fund</b>		924,039
<b>TOTAL</b>			<b>5,934,619</b>

# Budget Summary

## Overview:

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





# City of Bountiful, Utah

## FY2025-2026 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										Amended		
			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar
	Account Number	Account Description	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change
TAXES AND FEES-IN-LIEU												
101010	311000	General Property Taxes	3,607,479	3,604,646	3,551,334	2,468,534	1,101,829	3,570,363	3,570,363		3,580,363	10,000
101010	312000	Prior Yrs'Taxes-Delinquent	115,315	82,227	99,550	14,279	70,721	85,000	85,000		90,000	5,000
101010	315000	Fees-In-Lieu Of Prop Tax	261,662	212,625	230,958	121,947	108,053	230,000	220,000		230,000	10,000
101020	313000	Sales & Use Tax-General	229,481	3,476,373	2,132,150	2,470,567	4,999,778	7,470,345	7,470,345		8,620,184	1,149,839
101020	313010	Sales & Use Tax-West Btfl	240,998	257,333	229,775	110,811	109,189	220,000	220,000		223,300	3,300
101030	314010	Utility Tax-Telephone	207,109	195,137	194,012	65,632	119,368	185,000	190,000		185,000	(5,000)
101030	314020	Utility Tax-Natural Gas	923,478	1,295,459	1,269,993	155,264	844,736	1,000,000	950,000		1,000,000	50,000
101030	314030	Utility Tax-Electricity-MESU	1,667,174	1,816,458	1,984,376	1,108,660	941,340	2,050,000	1,850,000		2,100,000	250,000
101030	314040	Utility Tax-Cable	325,987	317,107	287,054	66,968	183,032	250,000	325,000		250,000	(75,000)
101030	314050	Transient Room Tax - 1% STR	0	10,754	17,994	6,726	11,900	18,626	19,000		19,000	0
101030	341900	E911 Telephone Revenue	646,916	678,668	691,870	230,164	691,667	921,831	675,000		1,087,090	412,090
101040	311100	Property Tax Increment - RDA	2,596	4,018	4,011	0	4,000	4,000	2,600		4,000	1,400
Sub-total			8,228,195	11,950,805	10,693,077	6,819,552	9,185,613	16,005,165	15,577,308	0	17,388,937	1,811,629
LICENSES & PERMITS												
102000	321000	Business Licenses	69,271	68,474	68,742	41,571	30,064	71,635	68,500		72,000	3,500
102000	322100	Building Permits	601,794	434,103	797,595	280,634	261,908	542,542	475,000		550,000	75,000
102000	322600	Street Opening Permits	119,994	113,046	105,341	69,698	38,644	108,342	90,000		110,000	20,000
102000	322700	Sign Permits	0	0	0	0	0	0	150		0	(150)
102000	341300	Zoning & Subdivision Fees	130,334	(22,640)	30,773	36,300	11,091	47,391	23,000		45,000	22,000
Sub-total			921,393	592,983	1,002,451	428,204	341,707	769,911	656,650	0	777,000	120,350
GRANTS & INTERGOVERNMENTAL												
103000	331210	FEMA Federal Assistance	94,131	0	152,192	0	0	0	0		0	0
103000	334100	Federal Grants - Miscellaneous	103,570	13,137	57,781	25,786	7,639	33,425	10,700		17,500	6,800
103000	334200	Federal Grants-VictimsAdvocate	25,851	24,586	23,343	7,353	24,647	32,000	30,000		35,000	5,000
103000	334500	Federal Bulletprf Vest Grant	1,214	2,400	0	0	0	0	2,000		0	(2,000)
103000	334600	Federal Byrne/JAG Grant	5,993	6,778	5,978	0	6,742	6,742	6,700		6,700	0
103000	334700	Federal Grants-COVID Response	2,602,590	2,602,590	0	0	0	0	0		0	0
103000	335100	State Grants - Miscellaneous	107,523	170,674	152,491	360	24,000	24,360	153,000		24,000	(129,000)
103000	335110	State-DavisMetroNarc.SF/HIDTA	8,277	8,703	5,227	0	6,000	6,000	8,000		6,000	(2,000)
103000	335600	Class 'C' Road Fund Allot	1,861,669	1,943,693	1,974,677	705,815	1,244,185	1,950,000	1,950,000		1,975,000	25,000
103000	335700	County Hwy/Transit SlsTx-Contr	965,459	984,229	1,002,237	338,091	636,909	975,000	975,000		989,625	14,625
103000	335800	State Liquor Fund Allot	42,398	43,827	43,774	55,026	0	55,026	44,000		46,000	2,000
103000	335900	State DUI OT Reimbursement	3,432	5,801	8,048	1,886	5,000	6,886	4,300		6,800	2,500
103000	336100	SDMFA 2006 Bond Agreement Pmt	82,087	82,340	83,498	0	83,934	83,934	80,940		84,961	4,021
Sub-total			5,904,193	5,888,757	3,509,245	1,134,317	2,039,056	3,173,373	3,264,640	0	3,191,586	(73,054)

# General Fund Revenue Summary (continued)

GENERAL FUND - REVENUES BY TYPE											
Account Number	Account Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	6 Month Actual	6 Month Estimate	Fiscal Year 2025 Est.	Fiscal Year 2025 Budget	Amended Fiscal Year 2025 Budget	Fiscal Year 2026 Budget	Dollar Change
<b>CHARGES FOR SERVICES</b>											
104000 341400	Traffic School Fees	10,501	9,199	5,721	2,326	2,627	4,953	6,200		5,000	(1,200)
104000 342200	Spec Protective Services	5,801	19,332	21,498	6,943	5,000	11,943	10,000		11,500	1,500
104000 342300	School Rsrc Offcr Reimb	132,800	157,120	157,120	0	186,880	186,880	157,120		186,880	29,760
104000 342400	Dispatch Services	377,810	396,702	396,702	208,268	551,036	759,304	416,538		685,536	268,998
104000 343000	Streets & Public Improv	79,258	63,856	46,855	8,983	52,000	60,983	73,000		62,000	(11,000)
104000 344500	Maint Of County Grounds	1,500	1,500	1,500	0	3,000	3,000	2,000		3,000	1,000
104000 344600	Rec Dist Acctg & Maint	186,120	194,592	230,157	95,750	134,050	229,800	232,268		241,290	9,022
104000 362045	Rental - Park Boweries	20,632	19,680	18,860	5,380	14,000	19,380	20,000		19,500	(500)
104000 362046	Rent - Telecommun Towers	142,131	141,040	148,483	88,110	71,458	159,568	154,834		166,206	11,372
104000 362060	Rental - Misc	0	4,649	9,997	3,000	7,372	10,372	10,372		10,761	389
104000 369200	District Court Lease Payments	136,759	142,617	148,656	122,553	32,326	154,879	154,879		161,293	6,414
<b>Sub-total</b>		<b>1,093,311</b>	<b>1,150,286</b>	<b>1,185,548</b>	<b>541,313</b>	<b>1,059,749</b>	<b>1,601,062</b>	<b>1,237,211</b>	<b>0</b>	<b>1,552,966</b>	<b>315,755</b>
<b>FORFEITURES - DISTRICT COURT</b>											
103100 352000	Fines & Forfeitures	0	0	156,861	52,269	76,700	128,969	120,000		125,000	5,000
<b>Sub-total</b>		<b>0</b>	<b>0</b>	<b>156,861</b>	<b>52,269</b>	<b>76,700</b>	<b>128,969</b>	<b>120,000</b>	<b>0</b>	<b>125,000</b>	<b>5,000</b>
<b>MISCELLANEOUS REVENUE</b>											
106000 369000	Sundry Revenues	65,350	69,091	71,901	29,189	26,039	55,228	67,000		60,000	(7,000)
106000 369001	Youth City Council Revenue	260	0	0	0	0	0	0		0	0
106000 369002	Community Service Cnd Revenue	38,225	9,454	34,614	2,724	8,000	10,724	15,000		11,000	(4,000)
106000 369004	Farmer's Market Revenue	15,034	23,255	19,528	4,071	14,400	18,471	20,000		19,000	(1,000)
106000 369020	Income From Uncollect Accts	615	530	525	368	300	668	600		600	0
106010 361000	Interest & Investment Earnings	78,541	245,208	293,376	67,904	67,904	135,808	130,000		169,695	39,695
106010 361020	Utility Finance Charge	81,215	79,821	81,152	32,828	38,000	70,828	82,000		78,000	(4,000)
106010 361200	InvestmntUnrealized(Gain)/Loss	(246,275)	(85,303)	79,255	50,571	63,000	113,571	0		0	0
106010 361300	Lease Interest-Court Lease	17,221	14,442	11,544	0	8,525	8,525	8,525		5,379	(3,146)
106010 361310	Lease Interest-Tower Rental	33,536	35,445	31,055	0	28,564	28,564	28,564		25,972	(2,592)
106010 361320	Lease Interest - Misc	0	1,351	2,003	0	1,628	1,628	1,628		1,239	(389)
106000 369300	Restitution - Misc	0	86	0	0	0	0	0		0	0
<b>Sub-total</b>		<b>83,721</b>	<b>393,380</b>	<b>624,954</b>	<b>187,653</b>	<b>256,360</b>	<b>444,013</b>	<b>353,317</b>	<b>0</b>	<b>370,885</b>	<b>17,568</b>
<b>CONTRIBUTIONS &amp; SURPLUS REVENUE</b>											
108010 381000	Transfer from Other Funds	0	20,020	644,623	0	0	0	0		0	0
108010 383053	Transfer From Light & Power	2,515,188	2,724,379	2,979,729	1,672,477	1,458,614	3,131,091	2,990,000		3,130,000	140,000
	Use of (Addition to) Fund Balance	0	0	0	0	0	0	0	85,000		0
<b>Sub-total</b>		<b>2,515,188</b>	<b>2,744,398</b>	<b>3,624,352</b>	<b>1,672,477</b>	<b>1,458,614</b>	<b>3,131,091</b>	<b>2,990,000</b>	<b>85,000</b>	<b>3,130,000</b>	<b>140,000</b>
<b>TOTAL GENERAL FUND REVENUE</b>		<b>18,746,001</b>	<b>22,720,609</b>	<b>20,796,488</b>	<b>10,835,785</b>	<b>14,417,799</b>	<b>25,253,584</b>	<b>24,199,126</b>	<b>85,000</b>	<b>26,536,374</b>	<b>2,337,248</b>

# General Fund Expenditure Summary

1	GENERAL 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	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change	3
4														4
6	10	4110	Legislative	700,414	636,850	602,992	314,336	347,830	662,166	772,166	0	823,352	51,186	6
7	10	4120	Legal	389,367	405,022	463,784	221,364	264,882	486,246	549,351	0	553,772	4,421	7
8	10	4130	Executive	197,929	216,156	201,515	120,787	109,292	230,079	220,728	0	248,798	28,070	8
9	10	4134	Human Resources	139,848	180,865	193,968	90,683	101,853	192,535	189,809	4,777	212,426	22,617	9
10	10	4136	Information Technology	515,412	477,159	417,073	209,008	231,580	440,588	513,903	0	605,306	91,403	10
11	10	4140	Finance	411,208	445,041	584,560	290,367	272,964	563,332	672,047	0	592,528	(79,519)	11
13	10	4160	General Govt. Buildings	108,925	116,821	121,259	65,271	69,063	134,334	150,021	0	157,710	7,689	13
14	10	4210	Police	6,358,979	7,139,205	7,123,436	3,510,869	4,278,380	7,789,249	7,661,433	0	8,814,264	1,152,831	14
16	10	4215	Police - Reserve Officers	1,028	35	0	0	0	0	10,000	0	10,000	0	16
17	10	4216	Police - Crossing Guards	131,105	137,867	143,055	84,371	121,050	205,421	163,386	0	204,689	41,303	17
18	10	4217	Police - School Resource Officer	458,001	334,382	407,609	180,984	222,007	402,991	508,324	0	504,114	(4,210)	18
19	10	4218	Police - Liquor Law Enf.	29,801	38,919	42,453	14,943	29,492	44,435	44,001	0	55,026	11,025	19
20	10	4219	Police - Enhanced 911	1,373,714	1,353,367	1,574,858	841,367	1,108,240	1,949,607	1,818,207	173,602	2,206,643	388,436	20
21	10	4220	Fire	2,362,486	2,647,340	2,718,390	2,121,107	653,431	2,774,537	2,774,537	2,799,537	2,883,523	108,986	21
22	10	4410	Streets	4,042,660	4,813,778	4,602,491	2,252,494	2,934,013	5,186,507	5,180,878	0	5,397,707	216,829	22
23	10	4450	Engineering	744,279	841,135	820,287	407,234	483,971	891,205	863,938	0	979,783	115,845	23
24	10	4510	Parks	1,281,519	1,240,809	1,430,242	998,557	764,225	1,762,782	1,666,839	246,000	1,685,829	18,990	24
25	10	4550	Trails	0	3,657	9,234	3,008	8,500	11,508	3,000	0	40,000	37,000	25
26	10	4610	Planning/Licensing/Code Enf.	285,254	359,240	398,314	183,255	260,020	443,275	434,566	0	560,904	33,990	26
27	TOTAL GENERAL FUND EXPENDITURES			19,531,929	21,387,648	21,855,520	11,910,005	12,260,793	24,170,797	24,197,134	3,223,916	26,536,374	2,246,892	27

# Capital Projects Fund Revenue Summary

CAPITAL PROJECTS FUND - REVENUES BY TYPE										Amended		
			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	
	Account Number	Account Description	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change
TAXES AND FEES-IN-LIEU												
	451020	313000	Sales & Use Tax-General	10,272,022	7,169,905	8,697,818	1,200,387	2,429,268	3,629,655	3,629,655	2,646,316	(983,339)
	Sub-total		10,272,022	7,169,905	8,697,818	1,200,387	2,429,268	3,629,655	3,629,655	0	2,646,316	(983,339)
MISCELLANEOUS REVENUE												
	453000	334100	Federal Grants - Miscellaneous	119,021	0	157,710	0	0	0	0	0	0
	453000	335200	State&LocalGrants-Parks&Trails	0	0	1,000,000	0	0	125,000	0	(125,000)	
	456000	369000	Sundry Revenues	18,151	15,000	0	0	0	0	0	0	0
	456000	369030	Repayment Of N/R (Princ)	0	0	0	18,624	22,710	41,334	0	46,628	46,628
	456010	369040	Interest Earnings - N/R	0	0	0	12,652	14,822	27,474	0	28,435	28,435
	456010	361000	Interest & Investment Earnings	211,135	988,673	1,622,739	840,699	840,699	1,681,398	850,000	1,366,066	516,066
	456010	361014	Interest Income Bond	15	89,437	23,564	0	0	0	0	0	0
	456010	361200	InvestmntUnrealized(Gain)/Loss	(586,540)	(225,823)	543,467	(131,975)	66,025	(65,950)	0	0	0
	456010	369045	Interest Earnings-InterfundAR	0	7,201	76,791	35,404	36,000	71,404	72,000	93,600	21,600
	456020	364000	Gain on Fixed Asset Sales	22,716	58,948	87,050	0	55,000	55,000	50,000	55,000	5,000
	Sub-total		(215,502)	933,436	3,511,321	775,403	1,035,256	1,810,659	1,097,000	0	1,589,729	492,729
CONTRIBUTIONS & SURPLUS REVENUE												
	458000	385000	Donations/Contributions - Cash	2,010	15,000	21,893	17,726	0	17,726	5,000	5,000	0
	458010	381083	Transfer From RAP Tax Fund -83	483,479	875,119	594,900	0	389,600	389,600	600,000	647,063	47,063
	456030	369050	Bond Proceeds	160,000	7,465,000	0	0	0	0	0	0	0
	456030	369055	Premium on Bonds Issued	0	529,837	0	0	0	0	0	0	0
	456030	369060	Other Borrowing Proceeds	0	1,000,000	0	0	0	0	0	0	0
	456030	369070	SBITA-Proceeds	0	0	194,561	0	0	0	0	0	0
	Use of (Addition to) Fund Balance										(743,983)	(743,983)
	Sub-total		645,489	9,884,956	811,354	17,726	389,600	407,326	605,000	0	(91,920)	(696,920)
TOTAL CAPITAL PROJ. FUND REV.			10,702,009	17,988,297	13,020,493	1,993,516	3,854,124	5,847,640	5,331,655	0	4,144,125	(1,187,530)

# Capital Projects Fund Expenditure Summary

1	CAPITAL PROJECTS FUND EXPENDITURES										Amended		
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	
3	Account Number		Account Description	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change
4													
5													
6	45	4110	Legislative	1,104,250	3,224,272	591,107	2,001,200	0	2,001,200	2,290,000	0	305,000	(1,985,000)
7	45	4120	Legal	0	0	0	0	0	0	0	0	0	0
8	45	4130	Executive	0	0	0	0	0	0	0	0	0	0
9	45	4134	Human Resources	0	0	0	0	0	0	0	0	0	0
10	45	4136	Information Technology	34,390	0	60,871	135,950	45,873	181,823	0	0	240,000	240,000
11	45	4140	Finance	16,841	17,357	3,968	5,748	6,000	11,748	0	12,000	36,000	36,000
13	45	4160	General Govt. Buildings	0	8,700	0	0	65,000	65,000	70,000	0	0	(70,000)
14	45	4210	Police	629,065	162,720	1,052,489	555,258	115,000	670,258	792,230	0	815,000	22,770
16	45	4215	Police Reserves	0	0	0	0	0	0	0	0	0	0
17	45	4217	Police - School Resource Officer	0	0	0	0	0	0	0	0	0	0
18	45	4219	Police - Enhanced 911	0	0	0	0	0	0	0	0	0	0
20	45	4410	Streets	2,135,291	1,926,013	2,579,682	882,914	1,293,086	2,176,000	2,176,000	0	2,487,000	311,000
21	45	4450	Engineering	0	0	214,750	0	0	0	0	0	0	0
22	45	4510	Parks	91,242	258,948	103,671	67,849	0	67,849	70,000	0	85,000	15,000
23	45	4550	Trails	128,681	671,234	1,487,139	81,880	404,832	486,712	545,000	0	176,125	0
24	45	4610	Planning/Licensing/Code Enf.	0	0	0	0	0	0	0	0	0	0
25	TOTAL CAPITAL PROJECTS FUND EXPENDITURES			4,139,760	6,269,244	6,093,677	3,730,799	1,929,791	5,660,590	5,943,230	12,000	4,144,125	(1,430,230)
26													
27	RECAP												
28	10	Total General Fund		19,531,929	21,387,648	21,855,520	11,910,005	12,260,793	24,170,797	24,197,134	3,223,916	26,536,374	2,246,892
29	45	Total Capital Projects Fund		4,139,760	6,269,244	6,093,677	3,730,799	1,929,791	5,660,590	5,943,230	12,000	4,144,125	(1,430,230)
30	TOTAL GENERAL & CAPITAL			23,671,689	27,656,892	27,949,197	15,640,804	14,190,584	29,831,387	30,140,364	3,235,916	30,680,499	816,662

# Legislative Department

## Department Description

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

## Major Roles & Critical Functions

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

## Fiscal Year Priorities

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

## Operational Budget Highlights

### Personnel Services

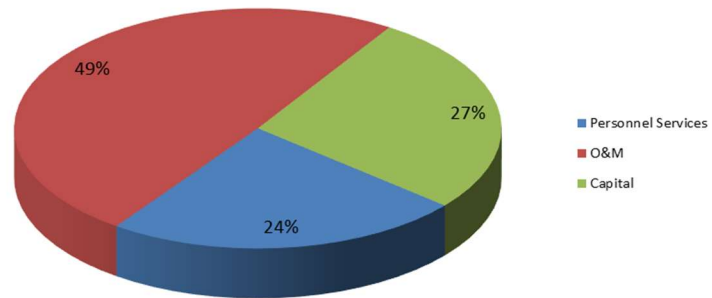
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 - 491640	Personnel Services	Increases primarily due to changes in medical insurance premiums. This amount also includes a mandatory minimum increase for compensation for the Mayor per State requirements.	Yes	Open, Accessible, and Interactive Government

### Operations and Maintenance

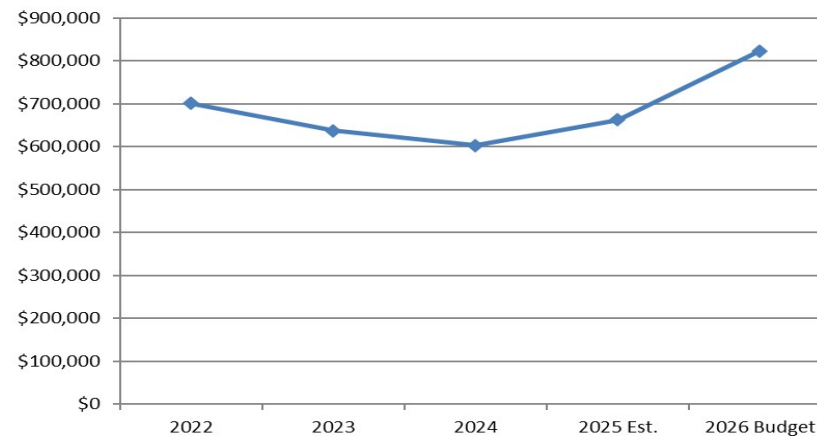
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
4292000	Software	\$55,000 increase to develop a new website. This will be a one-time expenditure, with annual subscription costs thereafter.	Yes	Open, Accessible, and Interactive Government
452200	Elections	\$75,000 to pay for election services. The amount includes funding for a primary and general election.	No (bi-annual)	Open, Accessible, and Interactive Government

# Legislative Budget Graphs

**FY 2025-2026 Legislative Budget**



**Budget History  
(Less Capital)**





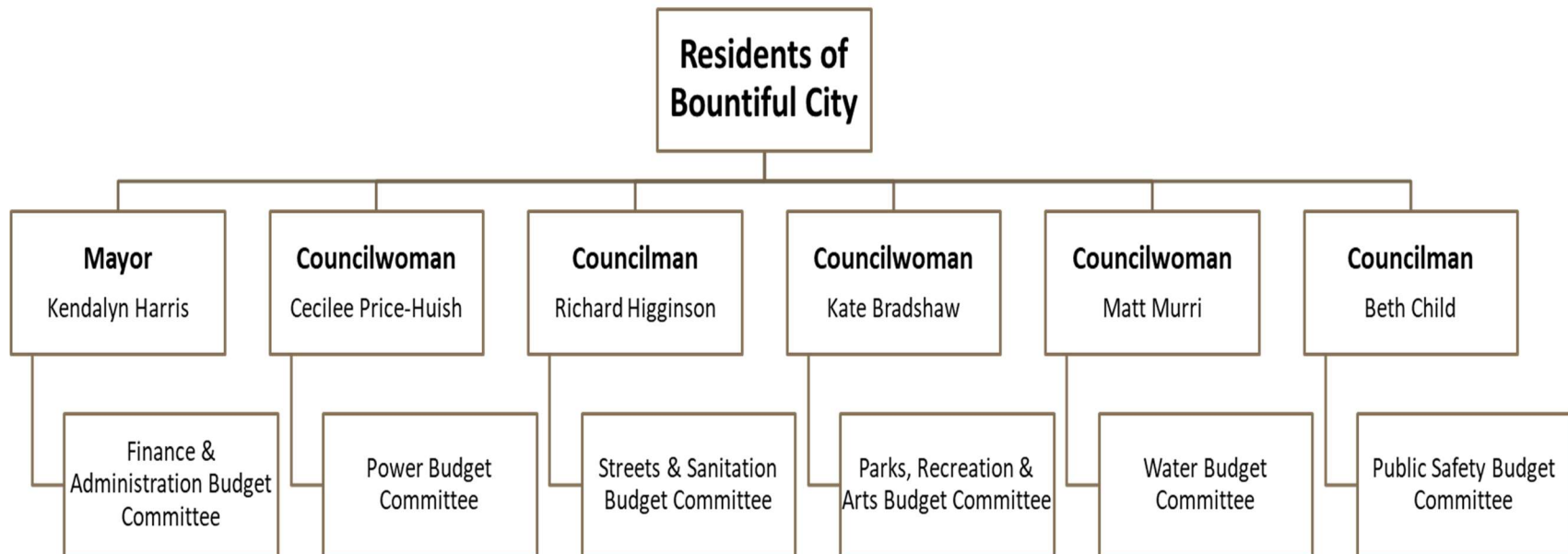
# Legislative Budget

LEGISLATIVE											
	Account Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	6 Month Actual	6 Month Estimate	Fiscal Year 2025 Est.	Fiscal Year 2025 Budget	Amended Fiscal Year 2025 Budget	Fiscal Year 2026 Budget	Dollar Change
<b>PERSONNEL SERVICES:</b>											
104110 411000	Salaries - Perm Employees	85,807	84,999	90,070	45,956	44,805	90,761	90,761		95,111	4,350
104110 412000	Salaries-Temp & Part-Time	15,980	15,212	10,744	5,027	10,573	15,600	15,600		15,600	0
104110 413010	FICA & Medicare Payroll Taxes	8,238	7,393	7,984	3,713	5,773	9,486	9,486		9,543	57
104110 413020	Employee Medical Ins	112,784	133,382	130,862	57,205	105,620	162,825	162,825		121,547	(41,278)
104110 413030	Employee Life Ins	658	680	703	308	439	747	747		783	36
104110 413040	State Retirement & 401 K	10,102	8,599	11,661	4,395	3,450	7,845	7,845		6,724	(1,121)
104110 425300	Vehicle Allowance	13,029	17,829	16,629	6,914	10,726	17,640	17,640		14,040	(3,600)
104110 491640	WorkersCompPremiumCharge-ISF	1,926	1,804	1,809	826	936	1,762	1,762		4,504	2,742
<b>TOTAL PERSONNEL SERVICES</b>		<b>248,522</b>	<b>269,897</b>	<b>270,461</b>	<b>124,345</b>	<b>182,321</b>	<b>306,666</b>	<b>306,666</b>	<b>0</b>	<b>267,852</b>	<b>(38,814)</b>
<b>OPERATIONS AND MAINTENANCE</b>											
104110 421000	Books Subscr & Mmbrshp	7,078	35,345	43,867	38,440	6,560	45,000	45,000		45,000	0
104110 422000	Public Notices	14,368	8,961	8,896	10,893	4,107	15,000	15,000		15,000	0
104110 423000	Travel & Training	26,447	32,060	26,028	7,013	22,987	30,000	30,000		30,000	0
104110 424000	Office Supplies	2,533	2,683	2,131	2,731	269	3,000	3,000		3,000	0
104110 425000	Equip Supplies & Maint	3,017	2,602	2,276	838	162	1,000	1,000		1,000	0
104110 426000	Bldg & Grnd Suppl & Maint	13,384	17,900	16,940	7,416	9,584	17,000	17,000		17,000	0
104110 427400	Utilities - Stoker	1,790	1,927	2,031	1,116	884	2,000	2,000		2,000	0
104110 429200	Computer Software	0	0	236	0	0	0	0		55,000	55,000
104110 429300	Computer Hardware	0	0	188	0	0	0	0		0	0
104110 428000	Internet & Telephone Expense	1,748	2,045	1,686	533	1,967	2,500	2,500		2,500	0
104110 431000	Profess & Tech Services	0	0	0	0	10,000	10,000	10,000		10,000	0
104110 451100	Insurance & Surety Bonds	8,279	7,229	8,495	8,587	1,413	10,000	10,000		10,000	0
104110 452200	Election Expense	74,620	(52)	18,668	0	40,000	40,000	40,000		75,000	35,000
104110 461000	Miscellaneous Expense	32,559	62,317	52,148	15,764	4,236	20,000	20,000		20,000	0
104110 461750	Employee Wellness & Recognit'n	19,987	22,076	25,019	4,213	20,787	25,000	25,000		25,000	0
104110 462110	Prop Tax Incrmt Pmt - Othr RDA	2,596	4,018	4,011	0	3,000	3,000	3,000		3,000	0
104110 466000	Contingency	112,985	27,859	1,566	0	20,000	20,000	130,000		130,000	0
104110 492010	Contr-Btfl/Davis Art Ctr	60,000	60,000	60,000	30,000	30,000	60,000	60,000		60,000	0
104110 492050	Bntfl City Youth Council	5,574	5,806	138	1,237	4,763	6,000	6,000		6,000	0
104110 492070	Contr-Btfl Historical Soc	25,000	25,000	25,000	25,000	0	25,000	25,000		25,000	0
104110 492080	Community Events-BntflComServC	33,108	44,881	31,895	35,672	(17,672)	18,000	18,000		18,000	0
104110 492090	CommunityEvents-Farmer'sMarket	1,819	4,297	1,312	537	2,463	3,000	3,000		3,000	0
104110 492300	Grant Award Payments	5,000	0	0	0	0	0	0		0	0
<b>TOTAL OPER. &amp; MAINT.</b>		<b>451,892</b>	<b>366,953</b>	<b>332,531</b>	<b>189,991</b>	<b>165,509</b>	<b>355,500</b>	<b>465,500</b>	<b>0</b>	<b>555,500</b>	<b>90,000</b>
<b>TOTAL LEGISLATIVE-G.F.</b>		<b>700,414</b>	<b>636,850</b>	<b>602,992</b>	<b>314,336</b>	<b>347,830</b>	<b>662,166</b>	<b>772,166</b>	<b>0</b>	<b>823,352</b>	<b>51,186</b>

# 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	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change	3	
4													4	
5													5	
6	CAPITAL PROJECTS												6	
7	454110	466000	Contingency	26,133	0	0	0	0	150,000		150,000	0	7	
8	454110	471100	Land	874,101	0	0	0	0	0			0	8	
9	454110	472100	Buildings	3,000	0	0	0	0	0			0	9	
10	454110	473100	Improv Other Than Bldgs	195,601	3,159,925	548,438	0	0	10,000		10,000	0	10	
11	454110	473160	Improv-PublicArt-1%CapProject	5,415	64,347	42,669	1,200	1,200	130,000		145,000	15,000	11	
12	454110	491000	Transfer To Other Funds	0	0	0	2,000,000	0	2,000,000	2,000,000	0	(2,000,000)	12	
13	TOTAL LEGISLATIVE - CAP.			1,104,250	3,224,272	591,107	2,001,200	0	2,001,200	2,290,000	0	305,000	(1,985,000)	13
14													14	
15	BUDGET SUMMARY												15	
16	104110		Legislative - General Fund	700,414	636,850	602,992	314,336	347,830	662,166	772,166	0	823,352	51,186	16
17	454110		Legislative - Capital Projects Fund	1,104,250	3,224,272	591,107	2,001,200	0	2,001,200	2,290,000	0	305,000	(1,985,000)	17
18	TOTAL LEGIS. - GEN & CAP			1,804,664	3,861,122	1,194,099	2,315,536	347,830	2,663,366	3,062,166	0	1,128,352	(1,933,814)	18

# Legislative Organizational Chart



# Legal Department

## Department Description

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

## Major Roles & Critical Functions

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

## Fiscal Year Priorities

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

# Operational Budget Highlights

## Operations and Maintenance

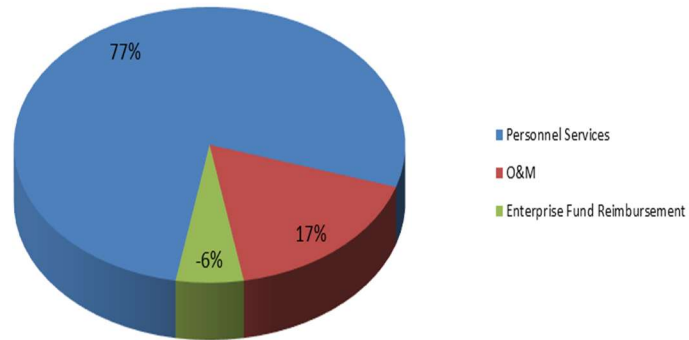
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
431100	Legal and Auditing Fees	Net increase of \$16,816.00. The increase is based primarily on an increase in the cost of indigent defense.	Yes	Public Safety & Emergency Preparedness

## Performance Measures

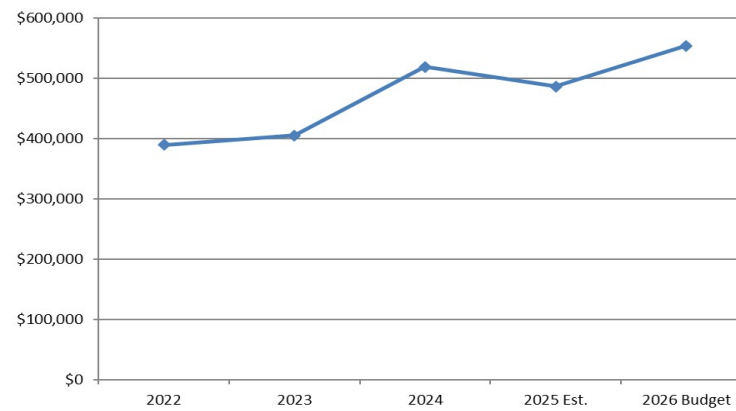
Tier 1 <i>Open, Accessible, &amp; Interactive Government</i>							
Priority Objective: Professional, well trained staff							
Department Strategy:	Provide general education and training regarding the City Personnel Policies and Procedures Manual and Risk to all City employees.						
				Performance Measures			
Performance Indicator:	Train all employees on City policies, procedures.		FY2023 Actual	FY2024 Actual	FY2025 Target	FY2026 Budget	
	Employee policies and procedures		13 Depts	13 Depts	13 Depts	13 Depts	
Tier 1 <i>Open, Accessible, &amp; Interactive Government</i>							
Priority Objective: <i>Customer relations and Professional well trained staff</i>							
Department Strategy:	Prosecute cases in an efficient and professional manner. Conduct a legislative update training with the Police Department.						
				Performance Measures			
			FY2023 Actual	FY2024 Actual	FY2025 Target	FY2026 Budget	
Performance Indicator:	Number of misdemeanor cases.		519	445	400	400	
Tier 1 <i>Open, Accessible, &amp; 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			
			FY2023 Actual	FY2024 Actual	FY2025 Target	FY2026 Budget	
Performance Indicator:	Number of traffic cases.		550	662	600	600	

# Legal Budget Graphs

FY 2025-2026 Legal Budget



Budget History  
(Less Capital)

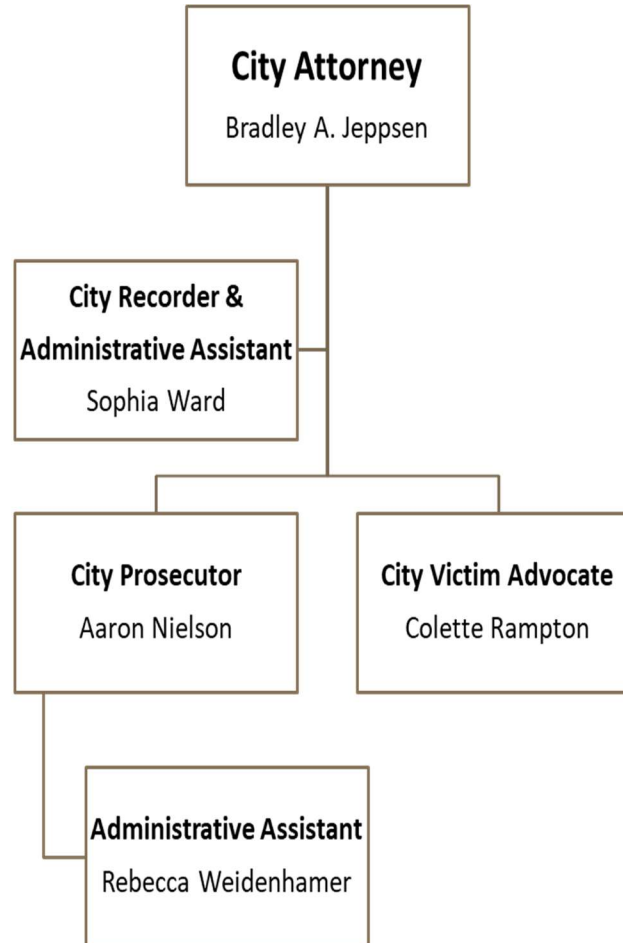


# Legal Budget

1	LEGAL										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	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change	3
4														4
5	PERSONNEL SERVICES													5
6	104120	411000	Salaries - Perm Employees	221,167	236,245	262,944	130,656	150,122	280,778	292,744		295,970	3,226	6
7	104120	412000	Salaries-Temp & Part-Time	23,857	28,245	28,396	13,454	13,454	26,908	52,562		26,732	(25,830)	7
8	104120	413010	FICA & Medicare Payroll Taxes	18,738	20,376	22,064	11,194	11,194	22,388	27,257		25,527	(1,730)	8
9	104120	413020	Employee Medical Ins	37,297	29,803	42,441	23,118	23,118	46,236	53,431		58,677	5,246	9
10	104120	413030	Employee Life Ins	1,300	1,288	1,377	653	653	1,306	1,793		1,517	(276)	10
11	104120	413040	State Retirement & 401 K	40,962	42,480	42,991	22,524	22,524	45,048	49,516		47,966	(1,550)	11
12	104120	425300	Vehicle Allowance	7,170	7,170	5,768	2,146	2,146	4,292	10,989		10,989	0	12
13	104120	491640	WorkersCompPremiumCharge-ISF	3,768	2,402	4,487	2,144	2,144	4,288	1,036		13,694	12,658	13
14	TOTAL PERSONNEL SERVICES			354,258	368,008	410,469	205,889	225,355	431,244	489,328	0	481,073	(8,255)	14
15														15
16	OPERATIONS & MAINTENANCE													16
17	104120	421000	Books Subscr & Mmbrshp	4,430	8,177	7,527	220	7,000	7,220	7,942		8,000	58	17
18	104120	423000	Travel & Training	6,820	6,054	3,012	2,539	4,000	6,539	7,000		7,500	500	18
19	104120	424000	Office Supplies	1,027	932	300	117	500	617	700		700	0	19
20	104120	425000	Equip Supplies & Maint	4,779	6,582	2,475	327	2,000	2,327	2,448		2,500	52	20
21	104120	426000	Bldg & Grnd Suppl & Maint	1,889	2,974	3,216	1,061	1,200	2,261	2,300		2,300	0	21
22	104120	428000	Internet & Telephone Expense	1,416	3,263	891	228	400	628	2,560		2,500	(60)	22
23	104120	429200	Computer Software	0	0	2,565	0	0	0	2,412		1,990	(422)	23
24	104120	429300	Computer Hardware	0	0	2,035	0	0	0	2,165		5,202	3,037	24
25	104120	431000	Profess & Tech Services	4,266	1,103	32	45	0	45	3,000		3,000	0	25
26	104120	431100	Legal And Auditing Fees	25,525	27,083	52,795	17,925	38,000	55,925	49,434		66,250	16,816	26
27	104120	451100	Insurance & Surety Bonds	4,296	4,473	5,355	6,412	0	6,412	5,708		6,005	297	27
28	104120	461000	Miscellaneous Expense	914	898	728	175	0	175	1,500		1,500	0	28
29	TOTAL OPER. & MAINT.			55,363	61,539	80,932	29,048	53,100	82,148	87,169	0	107,447	20,278	29
30														30
31	TOTAL LEGAL - GENERAL FUND			409,621	429,547	491,401	234,937	278,455	513,392	576,497	0	588,520	12,023	31
32														32
33	Enterprise Fund Reimbursement - Administrative Services													33
34	104120	496200	Admin Services ReimbAdjustment	(20,254)	(24,525)	(27,617)	(13,573)	(13,573)	(27,146)	(27,146)		(34,748)	(7,602)	34
35	Total Enterprise Fund Reimbursement - Admin. Services			(20,254)	(24,525)	(27,617)	(13,573)	(13,573)	(27,146)	(27,146)	0	(34,748)	(7,602)	35
36														36
37	TOTAL ADJUSTED LEGAL - GENERAL FUND			389,367	405,022	463,784	221,364	264,882	486,246	549,351	0	553,772	4,421	37
38														38
39	CAPITAL PROJECTS													39
40														40
41	TOTAL LEGAL - CAPITAL			0	0	0	0	0	0	0	0	0	0	41
42														42
43	BUDGET SUMMARY													43
44	104120		Legal - General Fund	389,367	405,022	463,784	221,364	264,882	486,246	549,351	0	553,772	4,421	44
45	454120		Legal - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0	45
46	TOTAL LEGAL - GENERAL & CAPITAL			389,367	405,022	463,784	221,364	264,882	486,246	549,351	0	553,772	4,421	46



# 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. Additional roles of the Department include development of the annual budget, management of elections, maintenance of city records, making policy recommendations to the City Council, coordination with partner agencies, and representation of the City through website, social media, and various media outlets.

## Major Roles & Critical Functions

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

## Fiscal Year Priorities

- Oversight of the Fiber to the Home Project.
- Preparation of the Municipal Election in November
- Provide training for the City's Management Team.
- Succession planning for retirements in key positions

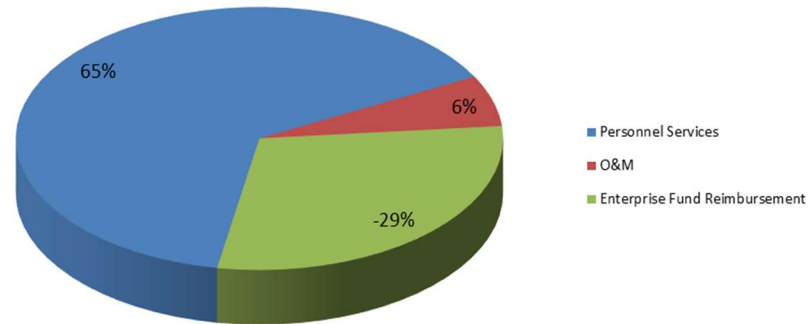
## Operational Budget Highlights

### Personnel Services

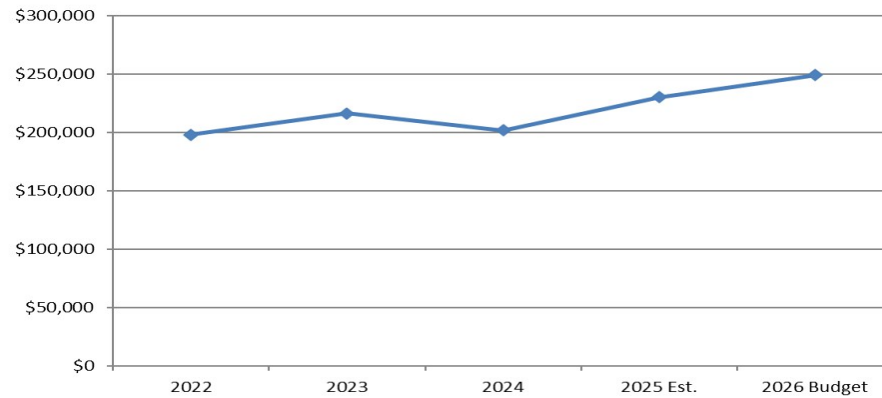
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000-491640	Personnel Services	Increase for 5% COLA, estimated 12% increase for health insurance, and related contributions for retirement, insurance, etc.	Yes	Open, Accessible, and Interactive Government
423000	Travel and Training	\$3,000 increase for inflation and the need for training for the new City Recorder	Yes	Open, Accessible, and Interactive Government
451100	Insurance and Surety Bonds	\$5% increase due to inflationary costs of insurance	Yes	Financial Balance and Accountability
429400-429300	Computer Hardware and Software	Reallocation of hardware and software charges to departments.	Yes	Financial Balance and Accountability

# Executive Budget Graphs

**FY 2025-2026 Executive Budget**



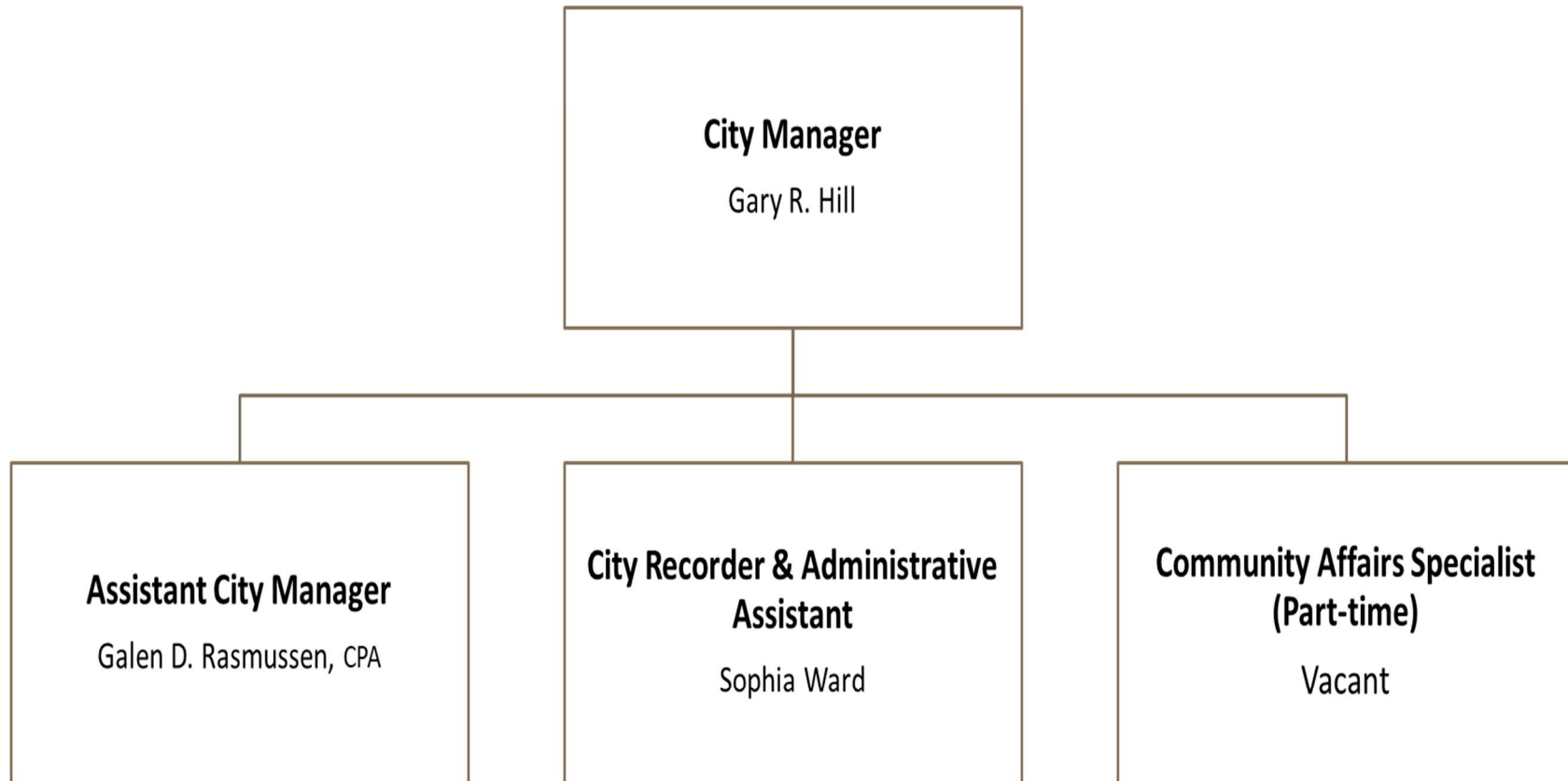
**Budget History  
(Less Capital)**



# Executive Budget

1	EXECUTIVE										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	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change	3	
4													4	
5	PERSONNEL SERVICES													5
6	104130 411000	Salaries - Perm Employees	223,930	233,256	243,263	133,761	124,795	258,556	258,556		268,053	9,497	6	
7	104130 412000	Salaries-Temp & Part-Time	3,532	0	0	0	0	0	0		0	0	7	
8	104130 413010	FICA & Medicare Payroll Taxes	13,626	14,014	15,208	6,363	13,914	20,277	20,277		21,003	726	8	
9	104130 413020	Employee Medical Ins	25,035	25,792	28,498	12,648	20,728	33,376	33,376		33,886	510	9	
10	104130 413030	Employee Life Ins	1,203	1,186	1,303	547	959	1,506	1,506		1,242	(264)	10	
11	104130 413040	State Retirement & 401 K	42,122	42,749	44,548	23,054	19,740	42,794	42,794		42,028	(767)	11	
12	104130 425300	Vehicle Allowance	6,518	6,518	6,536	3,107	3,393	6,500	6,500		6,500	0	12	
13	104130 491640	WorkersCompPremiumCharge-ISF	4,291	4,466	4,633	2,543	(1,767)	776	776		14,195	13,419	13	
14	TOTAL PERSONNEL SERVICES		320,258	327,980	343,990	182,023	181,762	363,785	363,785	0	386,906	23,121	14	
15													15	
16	OPERATIONS & MAINTENANCE												16	
17	104130 421000	Books Subscr & Mmbrshp	1,618	1,100	525	50	1,300	1,350	1,500		1,500	0	17	
18	104130 423000	Travel & Training	10,277	7,625	3,010	15,358	2,000	17,358	9,000		10,000	1,000	18	
19	104130 424000	Office Supplies	1,370	1,341	998	901	100	1,001	2,000		2,000	0	19	
20	104130 425000	Equip Supplies & Maint	1,654	3,580	1	280	2,720	3,000	3,000		2,000	(1,000)	20	
21	104130 426000	Bldg & Grnd Suppl & Maint	3,171	4,324	4,110	1,879	1,621	3,500	3,500		4,200	700	21	
22	104130 427000	Utilities	1,754	0	0	0	0	0	0		0	0	22	
23	104130 428000	Internet & Telephone Expense	127	84	397	182	818	1,000	1,000		500	(500)	23	
24	104130 429200	Computer Software	0	0	2,497	101	2,500	2,601	0		4,100	4,100	24	
25	104130 429300	Computer Hardware	0	0	1,666	0	0	0	0		7,200	7,200	25	
26	104130 451100	Insurance & Surety Bonds	3,446	3,793	4,051	4,335	700	5,035	4,000		4,700	700	26	
27	104130 461000	Miscellaneous Expense	11,342	706	1,366	207	300	507	2,000		1,500	(500)	27	
28	TOTAL OPER. & MAINT.		34,758	22,552	18,620	23,292	12,059	35,351	26,000	0	37,700	11,700	28	
29													29	
30	TOTAL EXECUTIVE - GENERAL FUND		355,016	350,532	362,610	205,315	193,821	399,136	389,785	0	424,606	34,821	30	
31													31	
32	Enterprise Fund Reimbursement - Administrative Services		(157,087)										32	
33	104130 496200	Admin Services ReimbAdjustment		(134,376)	(161,095)	(84,528)	(84,529)	(169,057)	(169,057)		(175,808)	(6,751)	33	
34	Total Enterprise Fund Reimbursement - Admin. Services		(157,087)	(134,376)	(161,095)	(84,528)	(84,529)	(169,057)	(169,057)	0	(175,808)	(6,751)	34	
35													35	
36	TOTAL ADJUSTED EXECUTIVE - GENERAL FUND		197,929	216,156	201,515	120,787	109,292	230,079	220,728	0	248,798	28,070	36	
37													37	
38	CAPITAL PROJECTS												38	
39	TOTAL EXECUTIVE - CAPITAL		0	0	0	0	0	0	0	0	0	0	39	
40													40	
41	BUDGET SUMMARY												41	
42	104130	Executive - General Fund	197,929	216,156	201,515	120,787	109,292	230,079	220,728	0	248,798	28,070	42	
43	454130	Executive - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0	43	
44	TOTAL EXECUTIVE - GENERAL & CAPITAL		197,929	216,156	201,515	120,787	109,292	230,079	220,728	0	248,798	28,070	44	

## 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 199 full-time and 83 part-time employees including the processing of benefits such as medical, dental, vision, life insurance, retirement, and tax reporting. The department also supports the South Davis Recreation District with payroll and benefits functions as well as limited HR functions as needed for 14 full-time and 487 part-time employees. The HR Department is staffed by two full-time employees.

## Major Roles & Critical Functions

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

## Fiscal Year Priorities

- Assist with clean-up of payroll documentation long term storage.
- Implement Applicant Tracking System and improve City onboarding processes.
- Connect 2025 Training event in October for all employees.

## Operational Budget Highlights

### Personnel Services

<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
104134 - 411000	Salaries – Perm Employees	Budget change due employee merit increase & COLA	Yes	Professional, well-trained staff
104134 - 413020	Medical Ins	12% increase in premium	Yes	Professional, well-trained staff
104134 - 423000	Travel & Training	PSHRA Association Membership and Conference for both HR employees; UCMA Conference for HR Director; MUNIS training	Yes	Professional, well-trained staff

### Operations and Maintenance

<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
104134 - 429200	Computer Software	Budget Increase per IT	Yes	Professional, well-trained staff
104134 - 429300	Computer Hardware	Budget Increase per IT	Yes	Professional, well-trained staff
104134 - 451100	Insurance & Surety Bonds	5.2% increase over previous year	Yes	Professional, well-trained staff

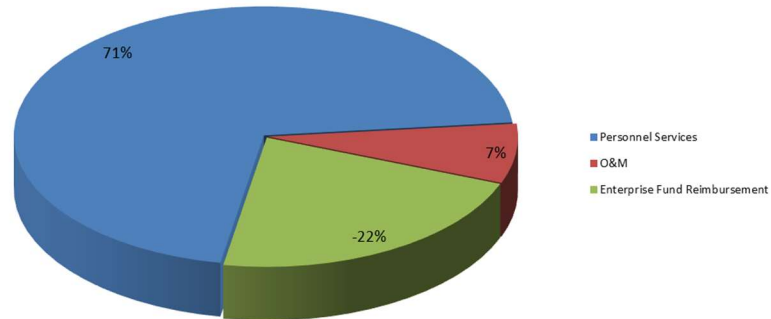


## Performance Measures

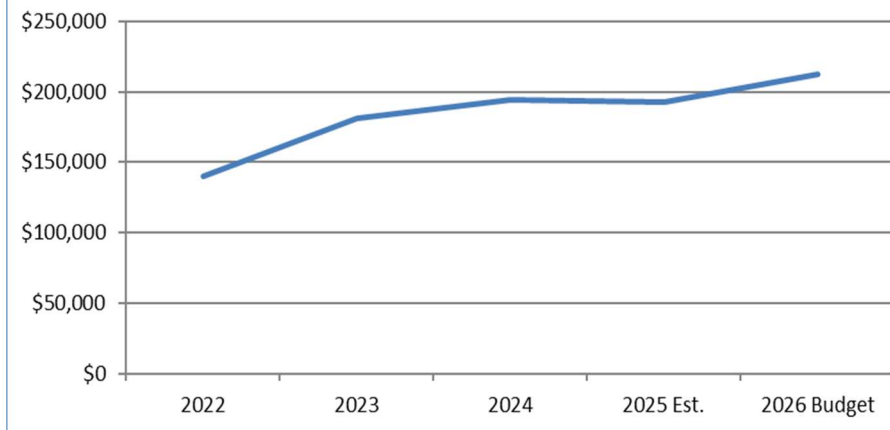
Tier I <i>Open, Accessible &amp; Interactive Government</i>							
Priority Objective: Professional, well trained staff							
Department Strategy:	Effectively manage employee turnover workload for Bountiful City and the South Davis Recreation District						
		Performance Measures					
		CY2023 Actual		CY2024 Actual		CY2025 Target	
Performance Indicator:	# of positions hired and onboarded - Bountiful City	89		108		N/A	
	# of positions hired and onboarded - South Davis Recreation Center	196		226		N/A	
	# of positions terminated and benefits concluded - Bountiful City	80		87		N/A	
	# of positions terminated and benefits concluded - South Davis Recreation	191		130		N/A	
	Number of W2's issued - Bountiful City	372		384		N/A	
	Number of W2's issued - South Davis Recreation Center	538		553		N/A	
	Average # of Employee's paid biweekly - Bountiful City	255		264		N/A	
	Average # of Employee's paid biweekly - South Davis Recreation Center	281		297		N/A	

# Human Resources Budget Graphs

FY 2025-2026 Human Resources Budget



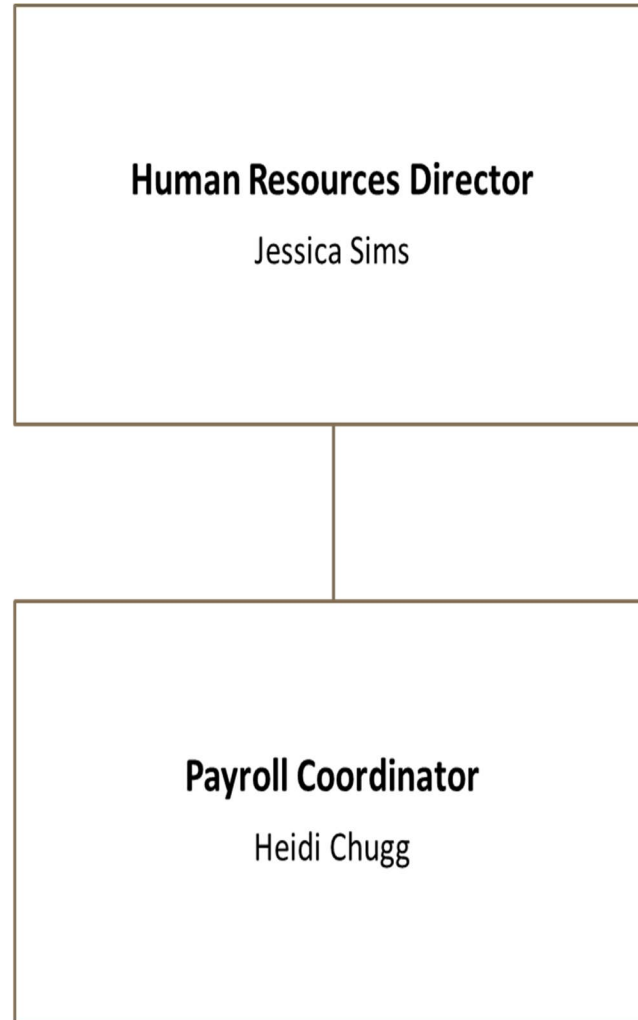
Budget History (Less Capital)



# Human Resources Budget

Account Number	Account Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	6 Month Actual	6 Month Estimate	Fiscal Year 2025 Est.	Fiscal Year 2025 Budget	Amended Fiscal Year 2025 Budget	Fiscal Year 2026 Budget	Dollar Change
<b>PERSONNEL SERVICES</b>											
104134 411000	Salaries - Perm Employees	136,638	153,502	172,020	80,352	85,017	165,369	165,369		182,348	16,979
104134 413010	FICA & Medicare Payroll Taxes	10,611	11,921	13,360	6,018	6,976	12,994	12,994		14,293	1,299
104134 413020	Employee Medical Ins	20,879	21,026	16,978	12,657	14,510	27,167	31,054		34,780	3,726
104134 413030	Employee Life Ins	768	817	831	360	632	992	992		894	(98)
104134 413040	State Retirement & 401 K	25,910	28,352	29,545	13,771	15,119	28,890	28,890		29,960	1,070
104134 425300	Vehicle Allowance	4,501	4,501	4,168	2,146	2,343	4,489	4,489		4,489	0
104134 491640	WorkersCompPremiumCharge-ISF	427	478	1,173	1,172	1,222	2,393	496		547	51
<b>TOTAL PERSONNEL SERVICES</b>		<b>199,734</b>	<b>220,597</b>	<b>238,075</b>	<b>116,476</b>	<b>125,819</b>	<b>242,294</b>	<b>244,284</b>	<b>0</b>	<b>267,311</b>	<b>23,027</b>
<b>OPERATIONS &amp; MAINTENANCE</b>											
104134 415000	Employee Education Reimb	0	0	1,048	0	2,500	2,500	2,500		2,500	0
104134 421000	Books Subscr & Mmbrshp	1,643	1,623	2,621	50	2,350	2,400	2,400		2,000	(400)
104134 423000	Travel & Training	4,078	3,752	2,715	2,020	2,080	4,100	4,100		6,500	2,400
104134 424000	Office Supplies	3,507	3,456	3,311	1,027	2,472	3,499	3,500		2,250	(1,250)
104134 425000	Equip Supplies & Maint	914	629	803	372	378	750	750		800	50
104134 426000	Bldg & Grnd Suppl & Maint	4,170	3,997	3,773	1,695	2,105	3,800	3,800		3,800	0
104134 428000	Internet & Telephone Expense	997	1,007	846	297	703	1,000	1,200		1,000	(200)
104134 429200	Computer Software	11,818	12,129	13,152	4,777	1,723	6,500	1,158	4,777	2,867	1,709
104134 429300	Computer Hardware	1,331	1,948	979	24	904	928	928		3,192	2,264
104134 451100	Insurance & Surety Bonds	2,420	2,658	3,004	2,983	0	2,983	3,406		3,138	(268)
104134 461000	Miscellaneous Expense	52	64	723	147	3	150	150		150	0
<b>TOTAL OPER. &amp; MAINT.</b>		<b>30,928</b>	<b>31,265</b>	<b>32,973</b>	<b>13,390</b>	<b>15,218</b>	<b>28,608</b>	<b>23,892</b>	<b>4,777</b>	<b>28,198</b>	<b>4,306</b>
<b>TOTAL HUMAN RESOURCES - GENERAL FUND</b>		<b>230,662</b>	<b>251,862</b>	<b>271,048</b>	<b>129,866</b>	<b>141,037</b>	<b>270,902</b>	<b>268,176</b>	<b>4,777</b>	<b>295,509</b>	<b>27,333</b>
<b>Enterprise Fund Reimbursement - Administrative Services</b>											
104134 496200	Admin Services ReimbAdjustment	(90,814)	(70,997)	(77,080)	(39,183)	(39,184)	(78,367)	(78,367)		(83,083)	(4,716)
<b>Total Enterprise Fund Reimbursement - Admin. Services</b>		<b>(90,814)</b>	<b>(70,997)</b>	<b>(77,080)</b>	<b>(39,183)</b>	<b>(39,184)</b>	<b>(78,367)</b>	<b>(78,367)</b>	<b>0</b>	<b>(83,083)</b>	<b>(4,716)</b>
<b>TOTAL ADJUSTED HUMAN RESOURCES - GENERAL FUND</b>		<b>139,848</b>	<b>180,865</b>	<b>193,968</b>	<b>90,683</b>	<b>101,853</b>	<b>192,535</b>	<b>189,809</b>	<b>4,777</b>	<b>212,426</b>	<b>22,617</b>
<b>CAPITAL PROJECTS</b>											
<b>TOTAL HUMAN RESOURCES - CAPITAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BUDGET SUMMARY</b>											
104134	Human Resources - General Fund	139,848	180,865	193,968	90,683	101,853	192,535	189,809	4,777	212,426	22,617
454134	Human Resources - Capital Proj. Fund	0	0	0	0	0	0	0	0	0	0
<b>TOTAL HUMAN RESOURCES - GENERAL &amp; CAPITAL</b>		<b>139,848</b>	<b>180,865</b>	<b>193,968</b>	<b>90,683</b>	<b>101,853</b>	<b>192,535</b>	<b>189,809</b>	<b>4,777</b>	<b>212,426</b>	<b>22,617</b>

# Human Resources Organizational Chart



# Information Technology Department

## Department Description

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

## Major Roles & Critical Functions

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

## Fiscal Year Priorities

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

## Operational Budget Highlights

### Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries – Perm Emp	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

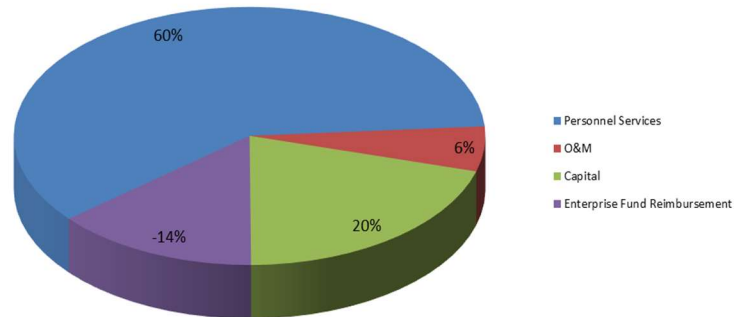
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
451100	Insurance & Surety Bonds	Premium rate increase	Yes	Cost allocation project

## Performance Measures

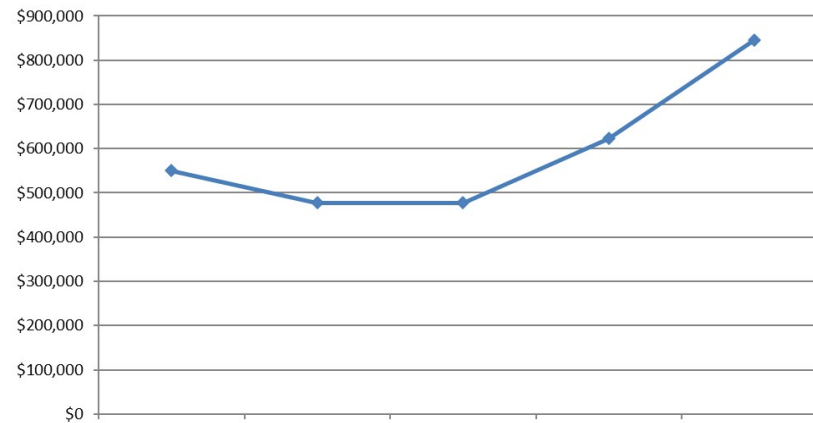
Tier 1 <i>Improve &amp; Maintain Infrastructure</i>							
Priority Objective: Stay ahead of the maintenance curve							
Department Strategy:	Build and Maintain the City's data, computer and telecommunications network						
Performance Indicator:	Network Components Managed		FY2023 Actual	FY2024 Target	FY2025 Budget	FY2026 Budget	
	Physical Servers		12	14	15	13	
	Virtual Servers		72	55	53	55	
	Firewalls		3	3	2	2	
	Network Switches		33	27	40	60	
	Inbound Fiber Circuits		3	2	2	2	
	Miles of fiber in the City's fiber ring		4	4	4	4	
	Full-time Employees supported		187	230	235	235	
	Desktop and laptop computers		279	280	280	280	
	Active Directory Accounts		312	350	390	390	
	Telephones		220	210	215	215	
	Security Cameras		97	105	115	120	
	Wireless Point-to-Point Locations		21	21	10	5	
	Wireless Access Points		21	24	25	30	
	Data Storage - Terabytes Stored		378TB	600TB	750TB	900TB	
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 2025-2026 Information Technology Budget



Budget History  
(Less Capital)

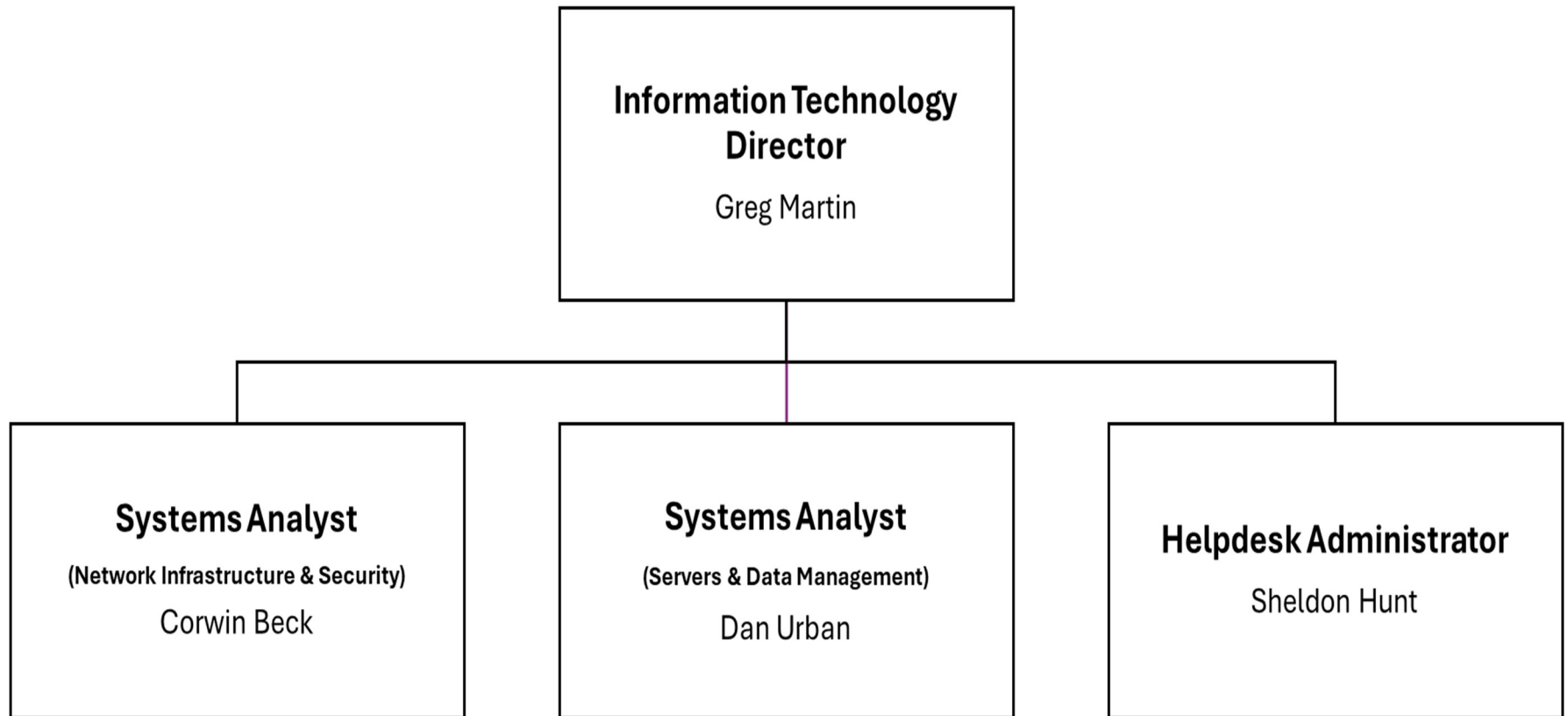




# Information Technology Budget

1	INFORMATION TECHNOLOGY									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	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change	3	
4													4	
5	PERSONNEL SERVICES												5	
6	104136	411000	Salaries - Perm Employees	368,533	394,600	370,545	201,294	216,443	417,737	429,130		462,589	33,459	6
7	104136	413010	FICA & Medicare Payroll Taxes	27,596	29,672	27,427	14,823	15,829	30,651	33,172		35,732	2,560	7
8	104136	413020	Employee Medical Ins	68,619	91,621	76,952	40,761	51,178	91,940	108,084		102,865	(5,219)	8
9	104136	413030	Employee Life Ins	2,088	2,026	2,140	956	1,179	2,135	2,574		2,223	(351)	9
10	104136	413040	State Retirement & 401 K	69,819	69,765	68,200	34,549	36,954	71,503	74,969		76,035	1,066	10
11	104136	413060	Unemployment Reimb	0	0	0	3,051	0	3,051	0		0	0	11
12	104136	425300	Vehicle Allowance	4,501	4,329	4,514	2,146	2,355	4,501	4,489		4,489	0	12
13	104136	491640	WorkersCompPremiumCharge-ISF	1,132	1,310	2,174	1,200	1,328	2,528	1,287		19,542	18,255	13
14	TOTAL PERSONNEL SERVICES			542,288	593,322	551,953	298,781	325,266	624,047	653,705	0	703,475	49,770	14
15														15
16	OPERATIONS & MAINTENANCE													16
17	104136	415000	Employee Education Reimb	0	0	0	1,888	0	1,888	0		0	0	17
18	104136	421000	Books Subscr & Mmbrshp	0	0	0	0	0	0	350		350	0	18
19	104136	423000	Travel & Training	1,607	2,998	4,676	478	2,000	2,478	12,400		12,400	0	19
20	104136	424000	Office Supplies	1,999	1,441	391	240	250	490	750		750	0	20
21	104136	425000	Equip Supplies & Maint	56,287	40,237	13,200	900	500	1,400	15,000		7,000	(8,000)	21
22	104136	426000	Bldg & Grnd Suppl & Maint	11,831	11,800	9,681	4,305	4,751	9,055	9,000		9,000	0	22
23	104136	428000	Internet & Telephone Expense	8,394	8,383	6,230	299	3,000	3,299	9,000		9,000	0	23
24	104136	429200	Computer Software	15,747	11,612	24,131	2,739	1,500	4,239	10,000		4,000	(6,000)	24
25	104136	429300	Computer Hardware	6,211	8,407	8,952	288	5,000	5,288	12,000		9,000	(3,000)	25
26	104136	431000	Profess & Tech Services	2,415	3,410	4,390	1,858	500	2,358	5,000		5,000	0	26
27	104136	451100	Insurance & Surety Bonds	6,615	7,319	8,100	8,211	0	8,211	9,072		9,526	454	27
28	104136	461000	Miscellaneous Expense	3,083	142	174	209	0	209	0		0	0	28
29	TOTAL OPER. & MAINT.			114,189	95,749	79,926	21,414	17,501	38,915	82,572	0	66,026	(16,546)	29
30														30
31	TOTAL INFORMATION TECHNOLOGY - GENERAL FUND			656,477	689,071	631,879	320,195	342,767	662,962	736,277	0	769,501	33,224	31
32														32
33	Enterprise Fund Reimbursement - Administrative Services													33
34	104136	496200	Admin Services ReimbAdjustment	(141,065)	(211,912)	(214,806)	(111,187)	(111,187)	(222,374)	(222,374)		(164,195)	58,179	34
35	Total Enterprise Fund Reimbursement - Admin. Services			(141,065)	(211,912)	(214,806)	(111,187)	(111,187)	(222,374)	(222,374)	0	(164,195)	58,179	35
36														36
37	TOTAL ADJUSTED INFORMATION TECHNOLOGY - GENERAL FUND			515,412	477,159	417,073	209,008	231,580	440,588	513,903	0	605,306	91,403	37
38														38
39	INFORMATION TECHNOLOGY - CAPITAL PROJECTS													39
40	454136	474500	Machinery & Equipment	34,390	0	60,871	135,950	45,873	181,823	0		240,000	240,000	40
41	TOTAL INFORMATION TECHNOLOGY - CAPITAL			34,390	0	60,871	135,950	45,873	181,823	0	0	240,000	240,000	41
42														42
43	BUDGET SUMMARY													43
44	104136		Information Systems - Gen. Fund	515,412	477,159	417,073	209,008	231,580	440,588	513,903	0	605,306	91,403	44
45	454136		Information Systems - Capital Proj.	34,390	0	60,871	135,950	45,873	181,823	0	0	240,000	240,000	45
46	TOTAL INFORMATION TECHNOLOGY- GENERAL & CAPITAL			549,802	477,159	477,944	344,958	277,453	622,411	513,903	0	845,306	331,403	46

# 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 resident interface for Bountiful City utility billing services as well as provides support services to all other departments and elected officials of the City. Our financial tracking and reporting functions help City departments and elected officials make informed decisions and more effectively accomplish their responsibilities. Our financial reporting is audited and provided to residents, City staff, elected officials, 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 functions. Staffing includes nine full-time employees and three part-time employees.

## Major Roles & Critical Functions

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

## Fiscal Year Priorities

- Ensure customer setup and ongoing service procedures are well managed for the new fiber-optic utility as this will be the first fiscal year where most of the city's residents will have access to the network. Also ensure there is proper revenue and expense tracking and reporting as operations increase.
- Properly account for and classify the capital assets associated with the closeout of the fiber-optic network construction project.
- Attending professional finance, accounting, and software training to ensure we are current with all applicable financial standards, regulations, and to be efficient in our work.
- Continue to aid the South Davis Recreation District in its efforts to improve its financial stability. This will include additional fine-tuning and utilization of the new financial reporting structure created by Finance staff, providing regular financial health updates to the Board, and working with District staff to keep the focus on financial improvement.

## 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	Yes	Open, Accessible, & Interactive Government
413020	Employee Medical Insurance	The net decrease in budget of \$21,271 comes from one employee dropping any coverage and one having reduced coverage. These were partially offset by an estimated 12% 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
429200	Computer Software	For fiscal year 2026 the IT department's allocation of software will change to more accurate spread those shared costs. This resulted in a net reduction of \$29,783 to Finance.	Yes	Financial Balance & Accountability
429300	Computer Hardware	For fiscal year 2026 the IT department's allocation of hardware will change to include network replacement costs that previously were budgeted for in the IT capital budget. This change resulted in a net increase of \$9,574.	Yes	Financial Balance & Accountability
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 \$34,617 increase in reimbursement from fiscal year 2025 to 2026 results from the increased personnel and operating costs of the Finance Department to provide those services.	Yes	Financial Balance & Accountability

### Capital Accounts

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy & Priority
431040	Bank & Investment Account Fees	During fiscal year 2025 the City's Treasurer has been more proactive in investing idle cash in the City's main checking account. This has increased investment returns, but it has	Yes	Open, Accessible, & Interactive Government

		reduced the City's earnings credit in the main checking thus increasing bank analysis fees. This was not anticipated in the fiscal 2025 budget but will be included for fiscal 2026 as financially the City is better off.		
474500	Machinery & Equipment	The fiscal year 2026 budget of \$24,000 is for the replacement of a Ricoh printer/copier placed in service in 2015. The machine is utilized heavily by Finance and HR.	No	Open, Accessible, & Interactive Government

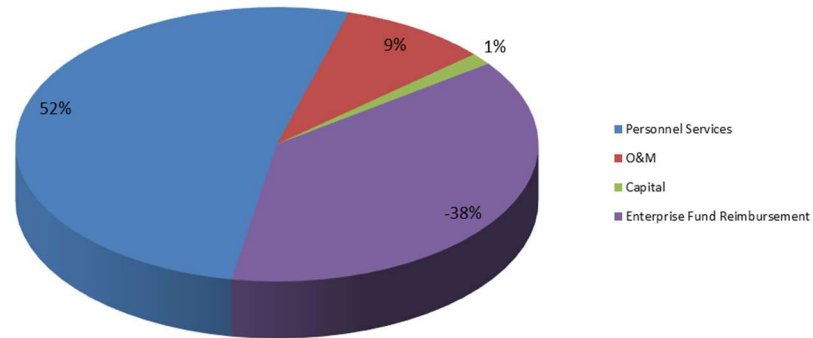
# Performance Measures

Tier 1 City Priority: <i>Financial Balance &amp; 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 &amp; Reserves Policy</i>						
Performance Indicator:	Did the fund achieve the minimum balance?		Performance Measures				
			FY2023 Actual	FY2024 Actual	FY2025 Target	FY2026 Budget	
	General Fund		Yes	Yes	On-track	Budgeted	
	Capital Projects Fund		Yes	Yes	On-track	Budgeted	
	Fiber Fund		No	No	No	No	
	Water Fund		Yes	Yes	On-track	Budgeted	
	Power Fund		Yes	Yes	On-track	Budgeted	
	Sanitation Fund (Refuse, Recycle, & Landfill)		Yes	Yes	On-track	Budgeted	
	Storm Water Fund		Yes	Yes	On-track	Budgeted	
	Golf Fund		Yes	No	On-track	Budgeted	
	Cemetery Fund		Yes	Yes	On-track	Budgeted	
Tier 1 City Priority: <i>Financial Balance &amp; 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 fiscal year ACFR receive an unmodified opinion by the independent audit?		Performance Measures				
			FY2023	FY2024	FY2025	FY2026	
			Yes	Yes	On-track	Planned	
	Did the fiscal year ACFR receive the certificate of achievement from the GFOA?		Yes	Submitted and still in review	On-track	Planned	
	Timely submission of ACFR and transparency reports to the State Auditor's Office?		Yes	Yes	On-track	Planned	

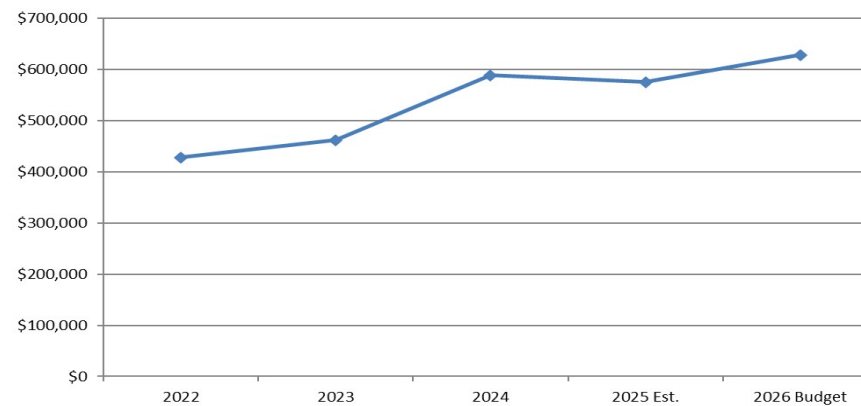
Tier 1 City Priority: <i>Financial Balance &amp; Accountability</i>							
Priority Objective: <i>Transparency</i>							
Department Strategy:	Facilitate informed decision making and accountability to both elected officials and city management through monthly financial and budget-to-actual reporting						
			Performance Measures				
			FY2023 Actual	FY2024 Actual	FY2025 Target	FY2026 Budget	
Performance Indicator:	Number of months the financial reports were distributed timely?						
			12	11	Est. 12	12	
<u>Utilities Specific Performance Measure</u>							
Tier 1: <i>Financial Balance and Accountability</i>							
Priority Objective: <i>Mindful stewardship over public funds and City resources</i>							
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.		FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Target	FY2026 Budget
	Number of paper bills generated		13,693	13,553	13,230	12,934	12,637
<u>Treasury Specific Performance Measure</u>							
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				
			FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Target	FY2026 Budget
Performance Indicator:	City's investment portfolio ave. yield		1.24%	3.65%	5.06%	4.67% Est.	3.75% Est.
	Utah Public Treasurer's average yield		0.49%	3.74%	5.21%	Not Available	Not Avail.
	Was there any loss of principal?		No	No	No	None	None

# Finance Budget Graphs

**FY 2025-2026 Finance Budget**



**Budget History  
(Less Capital)**

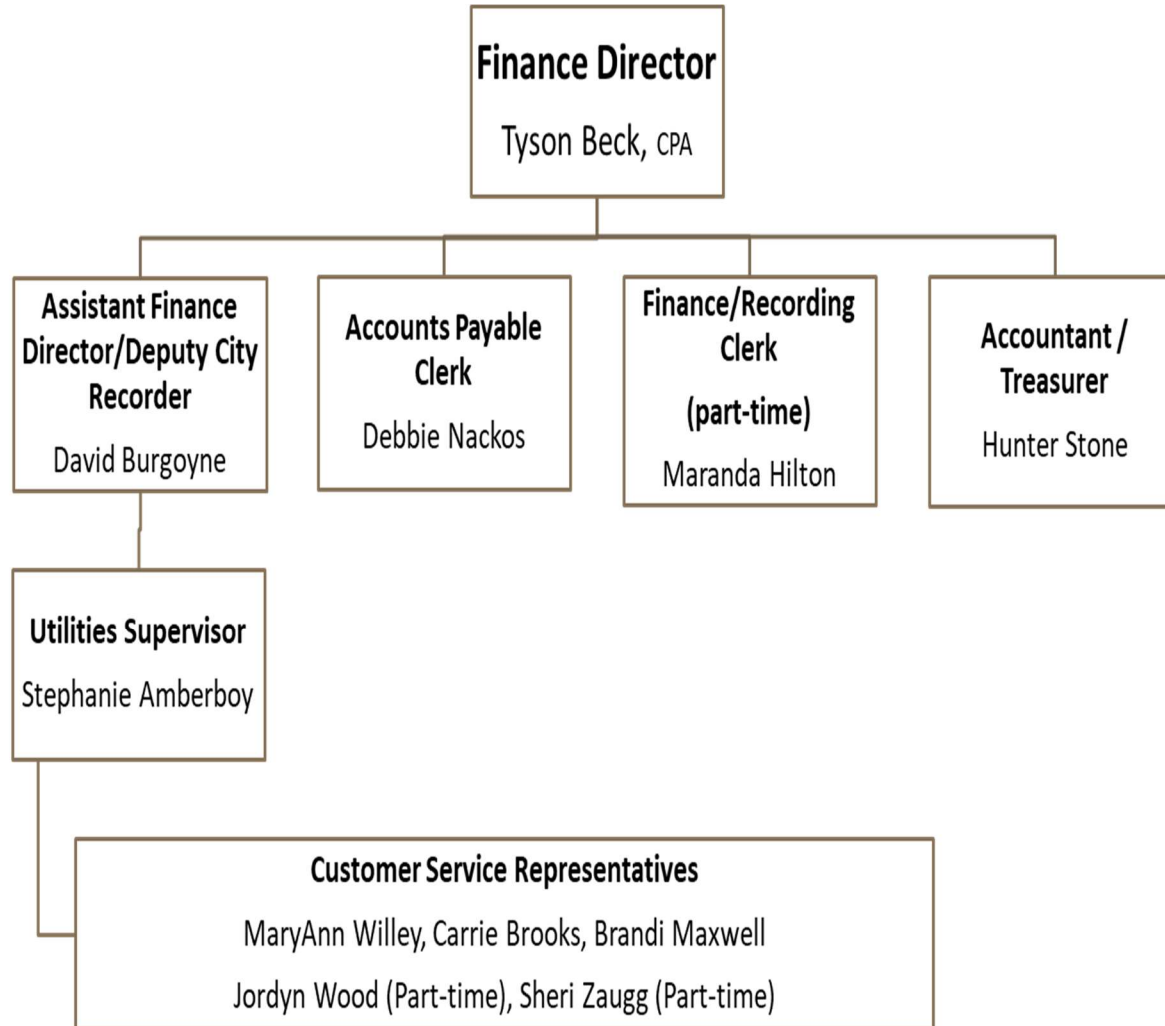




# Finance Budget

1	FINANCE										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	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2026 Budget	Change	3	
4														4
5	PERSONNEL SERVICES													5
6	104140	411000	Salaries - Perm Employees	441,389	474,355	777,847	413,225	422,248	835,473	862,987		870,159	7,172	6
7	104140	412000	Salaries-Temp & Part-Time	17,440	18,209	59,764	33,015	37,927	70,942	72,494		71,810	(684)	7
8	104140	413010	FICA & Medicare Payroll Taxes	33,497	36,174	62,655	33,210	35,062	68,272	72,595		73,091	496	8
9	104140	413020	Employee Medical Ins	82,002	81,238	127,404	56,241	61,659	117,900	172,010		150,739	(21,271)	9
10	104140	413030	Employee Life Ins	2,418	2,502	4,427	1,969	1,977	3,946	5,128		4,227	(901)	10
11	104140	413040	State Retirement & 401 K	83,681	87,613	143,191	70,307	72,103	142,410	150,768		141,193	(9,575)	11
12	104140	425300	Vehicle Allowance	9,002	9,003	13,269	6,437	7,066	13,503	13,467		13,467	0	12
13	104140	491640	WorkersCompPremiumCharge-ISF	1,411	1,512	2,771	2,043	2,156	4,199	2,806		2,826	20	13
14	TOTAL PERSONNEL SERVICES			670,839	710,606	1,191,330	616,448	640,198	1,256,646	1,352,255	0	1,327,512	(24,743)	14
15														15
16	OPERATIONS & MAINTENANCE													16
17	104140	415000	Employee Education Reimb.	0	0	0	0	0	0	0		0	0	17
18	104140	421000	Books Subscr & Mmbrshp	1,173	1,741	1,400	617	1,050	1,667	1,800		1,700	(100)	18
19	104140	423000	Travel & Training	5,225	9,126	6,308	3,699	5,600	9,299	12,000		9,500	(2,500)	19
20	104140	424000	Office Supplies	3,184	2,704	8,172	2,344	2,726	5,070	5,760		5,760	0	20
21	104140	425000	Equip Supplies & Maint	1,325	1,577	7,113	2,160	2,587	4,747	3,600		4,000	400	21
22	104140	426000	Bldg & Grnd Suppl & Maint	11,301	9,940	23,308	10,417	9,708	20,125	20,000		20,300	300	22
23	104140	428000	Internet & Telephone Expense	2,609	2,067	4,355	1,527	1,282	2,809	4,500		3,000	(1,500)	23
24	104140	429050	Utility Billing Supplies	0	0	113,301	58,521	55,400	113,921	110,000		115,000	5,000	24
25	104140	429200	Computer Software	17,143	18,748	47,092	28,762	7,336	36,098	46,834		17,051	(29,783)	25
26	104140	429300	Computer Hardware	1,813	5,853	5,088	179	6,019	6,198	4,880		14,454	9,574	26
27	104140	431000	Profess & Tech Services	562	604	3,220	0	0	0	1,204		0	(1,204)	27
28	104140	431040	Bank & Investment Account Fees	5,521	4,066	757	532	540	1,072	660		1,080	420	28
29	104140	431050	Credit Card Merchant Fees	6,906	7,421	1,399	0	109	109	0		150	150	29
30	104140	431100	Legal And Auditing Fees	11,146	12,614	16,606	13,805	0	13,805	13,808		13,952	144	30
31	104140	451100	Insurance & Surety Bonds	7,581	8,409	16,965	17,886	0	17,886	18,875		18,816	(59)	31
32	104140	452300	Uncollectible Accounts	0	0	11,776	1,174	6,749	7,923	10,000		9,000	(1,000)	32
33	104140	461000	Miscellaneous Expense	905	1,021	2,569	362	1,726	2,087	2,000		2,000	0	33
34	104140	463000	Cash Over Or Short	0	0	0	0	0	0	0		0	0	34
35	TOTAL OPER. & MAINT.			76,395	85,891	269,429	141,984	100,831	242,815	255,921	0	235,762	(20,159)	35
36														36
37	TOTAL FINANCE - GENERAL FUND			747,234	796,497	1,460,759	758,432	741,029	1,499,461	1,608,176	0	1,563,274	(44,902)	37
38														38
39	Enterprise Fund Reimbursement - Administrative Services													39
40	104140	496200	Admin Services ReimbAdjustment	(336,026)	(351,456)	(876,199)	(468,065)	(468,065)	(936,129)	(936,129)		(970,746)	(34,617)	40
41	Total Enterprise Fund Reimbursement - Admin. Services			(336,026)	(351,456)	(876,199)	(468,065)	(468,065)	(936,129)	(936,129)	0	(970,746)	(34,617)	41
42														42
43	TOTAL ADJUSTED FINANCE - GENERAL FUND			411,208	445,041	584,560	290,367	272,964	563,332	672,047	0	592,528	(79,519)	43
44														44
45	FINANCE - CAPITAL PROJECTS													45
46	454140	431040	Bank & Investment Account Fees	16,841	17,357	3,968	5,748	6,000	11,748	0	12,000	12,000	12,000	46
47	454140	474500	Machinery & Equipment	0	0	0	0	0	0	0		24,000	24,000	47
48	TOTAL FINANCE - CAPITAL			16,841	17,357	3,968	5,748	6,000	11,748	0	12,000	36,000	24,000	48
49														49
50	BUDGET SUMMARY													50
51	104140		Finance - General Fund	411,208	445,041	584,560	290,367	272,964	563,332	672,047	0	592,528	(79,519)	51
52	454140		Finance - Capital Projects	16,841	17,357	3,968	5,748	6,000	11,748	0	12,000	36,000	36,000	52
53	TOTAL FINANCE GENERAL & CAPITAL			428,049	462,398	588,528	296,115	278,964	575,080	672,047	12,000	628,528	(43,519)	53

# 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 office buildings, Public Safety and Courts Building, Bountiful Davis Arts Center, and assisting with park/trailhead restrooms 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

- Cross Train and schedule classes to learn maintenance and adjustment best practices for the HVAC Metasystem at the police department.
- Develop monthly, semi-annual, and annual maintenance checklists. Cross train with other employees.
- Cross train other employees on all computer tracking/scheduling software, control monitoring systems, and current preventative maintenance needs, practices, and processes.
- Complete Police and Courts building boiler, hot/cold water pumping system, cooling tower, and hot, water tanks replacement.

## Operational Budget Highlights

### Personnel Services

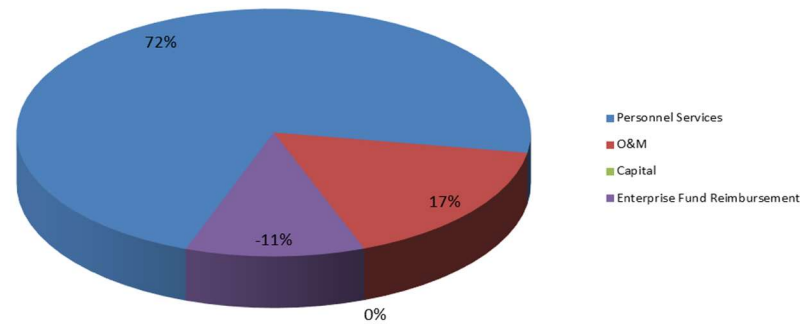
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries – Perm Employees	Increase by \$3,916 to cover scheduled a cost-of-living adjustment	Yes	Sustainable Bountiful
413020	Employee Medical Insurance	This account includes an increase of \$2,542 for changes in health insurance plans and overall premium increase	Yes	Sustainable Bountiful

## Performance Measures

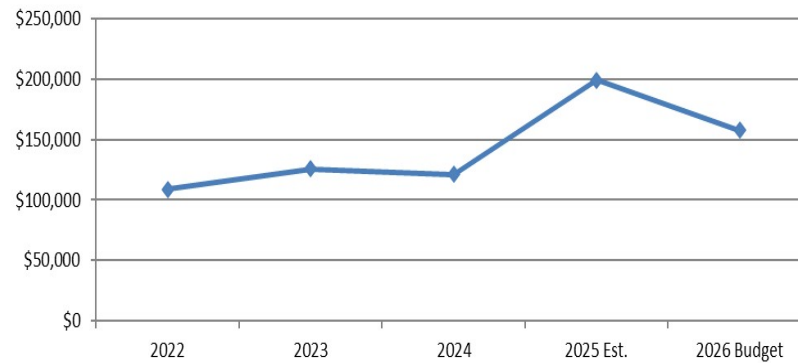
Tier 1: Improve and Maintain Infrastructure							
Priority Objective: <i>Stay ahead of the maintenance curve</i>							
Department Strategy:	Inspect all City owned Buildings (15), monthly.						
			Performance Measures				
			FY2023 Actual	FY2024 Actual	FY2025 Target	FY2026 Budget	
Performance Indicator:	Inspect all electrical, HVAC, plumbing, doors, windows, AED, fire systems, etc. for any needed repairs (15 Bldgs. x 12 mo. = 180)		132	180	180	180	
Tier 1: Improve and Maintain Infrastructure							
Priority Objective: <i>Communication of Accomplishments</i>							
Department Strategy:	Use City technology/resources, Office 365, to record, track, and report completion of scheduled, requested, and required repairs.						
			Performance Measures				
			FY2023 Actual	FY2024 Actual	FY2025 Target	FY2026 Budget	
Performance Indicator:	From monthly inspections, record Annual, Semi-Annual, Quarterly, Monthly, Weekly, Daily, requested repairs, and emergency call-outs in Office 365 Task List. Assign start dates, needed resources, project notes, and track progress and completion dates. Review Task List daily. Print reports as requested.		Completed	Completed	Complete	Complete	

# Government Buildings Budget Graphs

**FY 2025-2026 Government Buildings Budget**



**Budget History  
(Less Capital)**



# Government Buildings Budget

1	GOVERNMENT BUILDINGS												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	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	Fiscal Year	2026 Budget	Change	3
4													4
5	PERSONNEL SERVICES												5
6	104160 411000	Salaries - Perm Employees	71,205	70,595	74,871	39,736	41,643	81,379	81,379		85,295	3,916	6
7	104160 412000	Salaries-Temp & Part-Time	0	0	0	0	0	0	10,500		10,500	0	7
8	104160 413010	FICA & Medicare Payroll Taxes	5,216	5,204	5,449	2,905	4,124	7,029	7,029		7,328	299	8
9	104160 413020	Employee Medical Ins	17,716	17,442	19,514	9,645	11,537	21,182	21,182		23,724	2,542	9
10	104160 413030	Employee Life Ins	382	384	428	191	294	485	485		420	(65)	10
11	104160 413040	State Retirement & 401 K	13,501	13,039	13,812	6,910	7,307	14,217	14,217		14,026	(191)	11
12	104160 491640	WorkersCompPremiumCharge-ISF	1,445	1,439	1,528	810	1,946	2,756	2,756		5,460	2,704	12
13	TOTAL PERSONNEL SERVICES		109,465	108,103	115,602	60,196	66,851	127,047	137,548	0	146,753	9,205	13
14													14
15	OPERATIONS & MAINTENANCE												15
16	104160 423000	Travel & Training	0	0	0	0	0	0	2,000		2,000	0	16
17	104160 424000	Office Supplies	288	81	0	0	150	150	200		200	0	17
18	104160 425000	Equip Supplies & Maint	5,250	4,074	4,462	5,447	1,000	6,447	6,500		6,500	0	18
19	104160 426000	Bldg & Grnd Suppl & Maint	14,369	22,875	20,071	9,641	10,250	19,891	22,500		22,500	0	19
20	104160 428000	Internet & Telephone Expense	0	0	0	0	0	0	100		100	0	20
21	104160 431400	Landfill Fees	0	0	0	0	30	30	60		60	0	21
22	104160 448000	Operating Supplies	2,436	1,890	1,598	706	1,500	2,206	2,500		2,500	0	22
23	104160 461000	Miscellaneous Expense	0	0	45	0	0	0	50		50	0	23
24	TOTAL OPER. & MAINT.		22,343	28,920	26,176	15,794	12,930	28,724	33,910	0	33,910	0	24
25													25
26	GOVT BLDGS - GEN. FUND		131,808	137,023	141,778	75,990	79,781	155,771	171,458	0	180,663	9,205	26
27													27
28	Enterprise Fund Reimbursement - Administrative Services												28
29	104160 496200	Admin Services ReimbAdjustment	(22,883)	(20,202)	(20,519)	(10,719)	(10,718)	(21,437)	(21,437)		(22,953)	(1,516)	29
30	Total Enterprise Fund Reimbursement - Admin. Services		(22,883)	(20,202)	(20,519)	(10,719)	(10,718)	(21,437)	(21,437)	0	(22,953)	(1,516)	30
31													31
32	TOTAL ADJUSTED GOV'T BLDGS - GENERAL FUND		108,925	116,821	121,259	65,271	69,063	134,334	150,021	0	157,710	7,689	32
33													33
34	GENERAL GOV'T BLDGS - CAPITAL PROJECTS												34
35	454160 474500	Machinery & Equipment	0	8,700	0	0	65,000	65,000	70,000		0	(70,000)	35
36	TOTAL GOVT BLDGS - CAP.		0	8,700	0	0	65,000	65,000	70,000	0	0	(70,000)	36
37													37
38	BUDGET SUMMARY												38
39	104160	Gen. Govt. Buildings - Gen. Fund	108,925	116,821	121,259	65,271	69,063	134,334	150,021	0	157,710	7,689	39
40	454160	Gen. Govt. Buildings - Capital Proj.	0	8,700	0	0	65,000	65,000	70,000	0	0	(70,000)	40
41	TOTAL GOVT BLDGS - GEN & CAP		108,925	125,521	121,259	65,271	134,063	199,334	220,021	0	157,710	(62,311)	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

- Take leadership roles with the countywide Motorola Flex services.
- Replace, train, and develop new supervisory staff.
- Promote practices that focus on department employee wellness.
- Focused effort on training a significant number of new employees department wide.



## Operational Budget Highlights

### Personnel Services

<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
104210-411000 to 413060 104219-411000 to 413060	Salaries-Perm, Officer, 911, part time employees	Merit increases for 46 eligible employees, selected market adjustments, and 5% COLA. Increases in FICA, Life, and unemployment.	Yes	Public Safety
104210-413020 104219-413020	Employee Medical Insurance	Decrease in employee medical insurance due to employee selection changes.	Yes	Public Safety
104210-413040 104219-413040	State Retirement & 401K	Increases in State retirement costs and 401K contributions.	Yes	Public Safety
104210-491640	Workers Comp/Premium Charge	Increase in workers compensation and premium fees.	Yes	Public Safety
104216-412000	Crossing Guard	Increase pay to \$13.50 hr.	Yes	Public Safety
104217-411120 104217-411130	SRO and PROS	Decrease in salary amount due to lesser paid employees in various schools.	Yes	Public Safety

Operations and Maintenance

<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
104210-425430	Service & Parts	Costs have increased for vehicle service and parts associated with maintenance and replacement equipment.	Yes	Public Safety
104210-426000	Bldg & Ground Supply and Maint	Costs have increased to service and maintain the public safety building.	Yes	Improve and Maintain Infrastructure
104210-427000	Utilities	Increased costs for utilities	Yes	Public Safety
104210-445100 104219-445100	Public Safety Supplies	Officer supplies account decrease and placed in dispatch supplies account at an equal level.	Yes	Public Safety
104210-429000	Computer Software	Increase in IT costs.	Yes	Public Safety
104210-429300	Computer Hardware	Increase in IT costs.	Yes	Public Safety
104218	Liquor Law	Increase due to funding received from the state	Yes	Public Safety
104210-423000 104219-423000	Travel and Training	Officer training account decrease and placed in dispatch training account at an equal level.	Yes	Public Safety
104219-428000	Internet & Telephone	Decrease in the account due to certain fees no longer being paid to UCA for 911 lines.	Yes	Public Safety

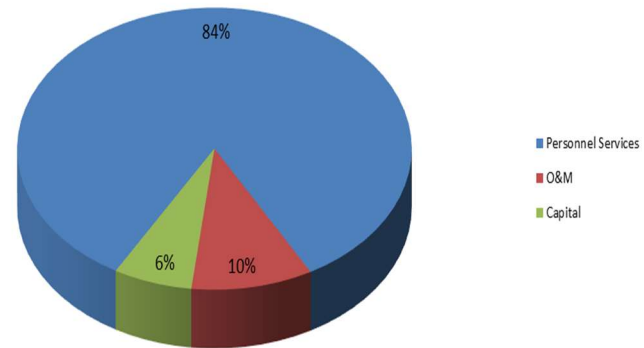
## Performance Measures

Tier 3 <i>Public Safety &amp; Emergency Preparedness</i>								
Priority Objective: Community Oriented Police and Fire								
Department Strategy:	Currently there is a backlog of requests to expunge records. Records division will dedicate time each weekk to expunge 150 records in the year.							
			Performance Measures					
Performance Indicator:	Expunge 150 records		FY2023 Actual		FY2024 Actual		FY2025 Target	FY2026 Budget
			N/A		N/A		N/A	150.0
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					
			FY2023 Actual		FY2024 Actual		FY2025 Target	FY2026 Budget
Performance Indicator:	Number of events attended							
			10		11		10	10

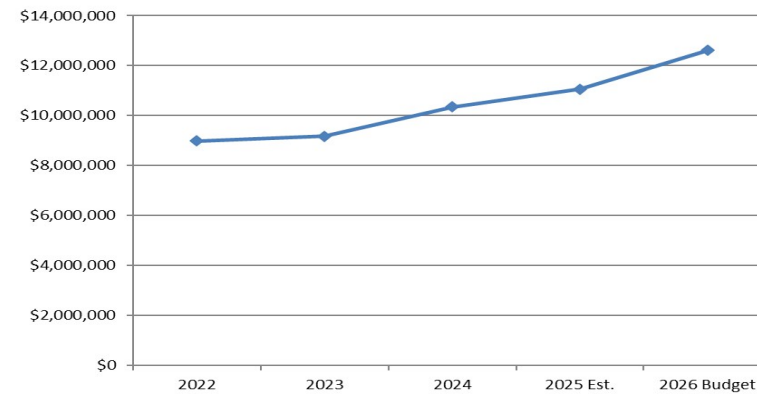
Tier 2, Preserve Community Identity & Validity								
Priority Objective: <i>Public Safety</i>								
Department Strategy:	Be below the national average for police response times to calls for service.							
			Performance Measures					
			FY2023 Actual		FY2024 Actual		FY2025 Target	FY2026 Budget
Performance Indicator:	Be below the							
	National average							
	response time of 10		N/A		N/A		N/A	10
Tier 1 Open, Accessible, and Interactive Government								
Priority Objective: Customer Relations								
Department Strategy:	Achieve a +90% compliance score on quality assurance checks with dispatch incoming calls.							
			Performance Measures					
Performance Indicator:	Quality assurance		FY2023 Actual		FY2024 Actual		FY2025 Target	FY2026 Budget
	checks at +90%		N/A		N/A		N/A	0.9

# Police Budget Graphs

**FY 2025-2026 Police Budget**



**Budget History  
(Less Capital)**



# Police Budget

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		Account Description	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change	3
4														4
5	PERSONNEL SERVICES													5
6	104210	411000	Salaries - Perm Employees	204,462	226,333	212,753	110,879	95,970	206,849	224,188		198,873	(25,315)	6
7	104210	411100	Salaries - Officer	2,775,242	3,197,365	3,183,839	1,599,060	1,833,790	3,432,850	3,390,758		3,856,110	465,352	7
8	104210	411400	Salaries - Spec Protect	8,847	12,255	12,187	7,069	7,500	14,569	3,700		3,700	0	8
9	104210	412000	Salaries-Temp & Part-Time	60,804	61,919	72,289	47,748	58,450	106,198	26,705		120,215	93,510	9
10	104210	413010	FICA & Medicare Payroll Taxes	227,845	260,803	258,867	129,552	146,084	275,636	280,928		321,580	40,652	10
11	104210	413020	Employee Medical Ins	677,512	689,351	708,462	339,869	462,994	802,863	938,338		911,917	(26,421)	11
12	104210	413030	Employee Life Ins	16,336	17,811	18,059	7,829	9,926	17,755	21,952		19,986	(1,966)	12
13	104210	413040	State Retirement & 401 K	1,336,810	1,516,467	1,493,620	757,165	910,980	1,668,145	1,738,943		1,968,247	229,304	13
14	104210	413060	Unemployment Reimb	4,887	4,785	0	0	0	0	0		0	0	14
15	104210	414000	Uniform Allowance	42,691	38,765	37,904	11,091	23,096	34,187	27,900		25,740	(2,160)	15
16	104210	491640	WorkersCompPremiumCharge-ISF	57,797	66,407	66,240	33,504	37,744	71,248	68,642		220,968	152,326	16
17	TOTAL PERSONNEL SERVICES			5,413,231	6,092,259	6,064,219	3,043,766	3,586,534	6,630,300	6,722,054	0	7,647,336	925,282	17
18														18
19	OPERATIONS & MAINTENANCE													19
20	104210	415000	Employee Education Reimb	2,319	4,892	105	100	1,000	1,100	5,000		12,500	7,500	20
21	104210	421000	Books Subscr & Mmbrshp	2,780	1,919	2,709	1,403	2,956	4,359	4,359		4,359	0	21
22	104210	422000	Public Notices	2,321	6,744	6,226	868	4,132	5,000	5,000		5,000	0	22
23	104210	423000	Travel & Training	33,836	30,554	27,042	22,366	15,000	37,366	18,678		16,398	(2,280)	23
24	104210	424000	Office Supplies	6,051	12,975	12,150	3,674	8,326	12,000	12,000		12,000	0	24
25	104210	425000	Equip Supplies & Maint	8	64	4,997	1,200	3,796	4,996	5,803		5,803	0	25
26	104210	425200	Communication Equip Maint	1,241	1,641	0	0	1,941	1,941	4,750		4,750	0	26
27	104210	425410	Fuel And Oil	69,505	108,121	90,022	50,256	75,624	125,880	135,536		128,596	(6,940)	27
28	104210	425430	Service & Parts	94,093	128,651	112,710	56,488	58,512	115,000	65,000		115,000	50,000	28
29	104210	425500	Terminal Maint & Queries	54,693	105,367	21,749	711	450	1,161	0		0	0	29
30	104210	426000	Bldg & Grnd Suppl & Maint	88,884	109,860	127,371	50,019	77,005	127,024	67,331		117,000	49,669	30
31	104210	426010	Tire House Maintenance	5,669	17,419	10,194	(790)	4,019	3,229	4,019		4,019	0	31
32	104210	427000	Utilities	124,447	132,320	144,162	68,461	77,461	145,922	105,000		140,000	35,000	32
33	104210	427700	Utilities - Jeep Posse	4,812	3,308	3,551	2,078	2,078	4,156	2,500		3,500	1,000	33
34	104210	428000	Internet & Telephone Expense	52,470	36,318	55,494	12,385	40,884	53,269	53,269		53,269	0	34
35	104210	429200	Computer Software	0	0	141,970	55,500	130,139	185,639	185,639		203,763	18,124	35
36	104210	429300	Computer Hardware	3,687	2,505	27,659	723	54,940	55,663	55,663		131,766	76,103	36
37	104210	431050	Credit Card Merchant Fees	519	591	86	0	100	100	1,000		100	(900)	37
38	104210	431200	Informant & Intelligence	(535)	0	0	0	500	500	500		500	0	38
39	104210	431600	Animal Control Services	121,969	82,059	0	0	0	0	0		0	0	39
40	104210	432000	Examination & Evaluation	31,142	32,930	35,718	7,751	30,000	37,751	3,000		5,000	2,000	40
41	104210	445100	Public Safety Supplies	155,588	115,986	115,013	17,309	97,691	115,000	82,686		79,631	(3,055)	41

# Police Budget (continued)

1	POLICE										Amended		
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	
3	Account Number			2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change
4													
5	104210	445300	Special Suppl Tech Svs	3,167	5,140	5,771	2,025	3,025	5,050	2,569		2,569	0
6	104210	451100	Insurance & Surety Bonds	84,816	98,763	106,795	113,503	0	113,503	119,077		119,405	328
7	104210	453120	Interest-SBITA	0	969	0	0	0	0	0		0	0
8	104210	455120	Principal-SBITA	0	4,716	4,315	0	0	0	0		0	0
9	104210	461000	Miscellaneous Expense	2,262	3,135	3,408	1,075	2,267	3,342	1,000		2,000	1,000
10	TOTAL OPER. & MAINT.			945,748	1,046,946	1,059,217	467,103	691,846	1,158,949	939,379	0	1,166,928	227,549
11													
12	TOTAL POLICE - GENERAL FUND			6,358,979	7,139,205	7,123,436	3,510,869	4,278,380	7,789,249	7,661,433	0	8,814,264	1,152,831
13													
14	POLICE - RESERVE OFFICER PROGRAM												
15	PERSONNEL SERVICES												
16	104215	411100	Salaries - Officer	624	0	0	0	0	0	7,756		7,756	0
17	104215	413010	FICA & Medicare Payroll Taxes	48	0	0	0	0	0	639		639	0
18	104215	413030	Employee Life Ins	176	0	0	0	0	0	850		850	0
19	104215	414000	Uniform Allowance	132	0	0	0	0	0	600		600	0
20	104215	461000	Miscellaneous Expense	34	35	0	0	0	0	0		0	0
21	104215	491640	WorkersCompPremiumCharge-ISF	13	0	0	0	0	0	155		155	0
22	TOTAL PERSONNEL SERVICES			1,028	35	0	0	0	0	10,000	0	10,000	0
23													
24	OPERATIONS & MAINTENANCE												
25													
26	TOTAL OPER. & MAINT.			0	0	0	0	0	0	0	0	0	0
27													
28	TOTAL RESERVE OFFICER - GENERAL FUND			1,028	35	0	0	0	0	10,000	0	10,000	0
29													
30	POLICE - CROSSING GUARDS												
31	PERSONNEL SERVICES												
32	104216	412000	Salaries-Temp & Part-Time	117,364	122,642	127,746	76,577	108,968	185,545	147,000		178,200	31,200
33	104216	413010	FICA & Medicare Payroll Taxes	8,979	9,382	9,773	5,858	7,500	13,358	11,246		13,632	2,386
34	104216	413040	State Retirement & 401 K	339	0	0	0	0	0	0		0	0
35	104216	413060	Unemployment Reimb	0	0	409	0	0	0	0		0	0
36	104216	491640	WorkersCompPremiumCharge-ISF	2,347	2,453	2,555	1,532	1,932	3,464	2,940		10,157	7,217
37	TOTAL PERSONNEL SERVICES			129,030	134,477	140,483	83,966	118,400	202,366	161,186	0	201,989	40,803

# 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	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	Fiscal Year	Fiscal Year	Dollar
4										2025 Budget	2026 Budget	Change
5	OPERATIONS & MAINTENANCE											0
6	104216	445100	Public Safety Supplies	1,837	2,740	1,480	0	2,200	2,200		2,200	0
7	104216	461000	Miscellaneous Expense	238	650	1,092	405	450	855	0	500	500
8	TOTAL OPER. & MAINT.		2,075	3,390	2,572	405	2,650	3,055	2,200	0	2,700	500
9												
10	TOTAL CROSSING GUARDS - G. F.		131,105	137,867	143,055	84,371	121,050	205,421	163,386	0	204,689	41,303
11												
12	POLICE - SCHOOL RESOURCE OFFICER											
13	PERSONNEL SERVICES											
15	104217	411100	Salaries - Officer	63,321	0	0	0	0	0		0	0
16	104217	411110	Salaries - SRO	134,835	127,942	170,650	71,340	75,000	146,340		141,423	(8,549)
17	104217	411120	Salaries - PROS	69,905	66,214	62,767	31,685	45,250	76,935		141,108	(11,000)
18	104217	411130	Salaries - PROS II	17,217	21,450	26,024	15,819	22,820	38,639		65,748	8,672
19	104217	413010	FICA & Medicare Payroll Taxes	20,969	16,047	19,296	8,846	12,449	21,295		26,720	(831)
20	104217	413020	Employee Medical Ins	53,693	33,695	40,641	17,484	20,502	37,986		35,586	(566)
21	104217	413030	Employee Life Ins	1,021	729	950	354	600	954		741	(189)
22	104217	413040	State Retirement & 401 K	91,324	63,976	82,074	33,070	42,000	75,070		72,934	(4,418)
23	104217	491640	WorkersCompPremiumCharge-ISF	5,717	4,329	5,210	2,386	3,386	5,772		19,854	12,671
24	TOTAL PERSONNEL SERVICES		458,001	334,382	407,609	180,984	222,007	402,991	508,324	0	504,114	(4,210)
25												
26	OPERATIONS & MAINTENANCE											
27												
28	TOTAL OPER. & MAINT.		0	0	0	0	0	0	0	0	0	0
29												
30	TOTAL SCHOOL RESOURCE OFFICER - GENERAL FUND		458,001	334,382	407,609	180,984	222,007	402,991	508,324	0	504,114	(4,210)
31												
32	LIQUOR LAW ENFORCEMENT											
33	PERSONNEL SERVICES											
34	104218	411100	Salaries - DUI	4,070	5,839	6,860	7,221	5,779	13,000		14,000	1,000
36	104218	411200	D.U.I Cases	10,000	10,000	10,000	5,000	5,000	10,000		10,000	0
37	104218	413010	FICA & Medicare Payroll Taxes	304	437	510	339	1,421	1,760		1,836	76
38	104218	413020	Employee Medical Ins	424	346	313	418	0	418		0	0
39	104218	413040	State Retirement & 401 K	0	29	3	15	0	15		0	0
40	104218	491640	WorkersCompPremiumCharge-ISF	81	114	137	91	369	460		1,368	908
41	TOTAL PERSONNEL SERVICES		14,878	16,765	17,823	13,085	12,569	25,654	25,220	0	27,204	1,984



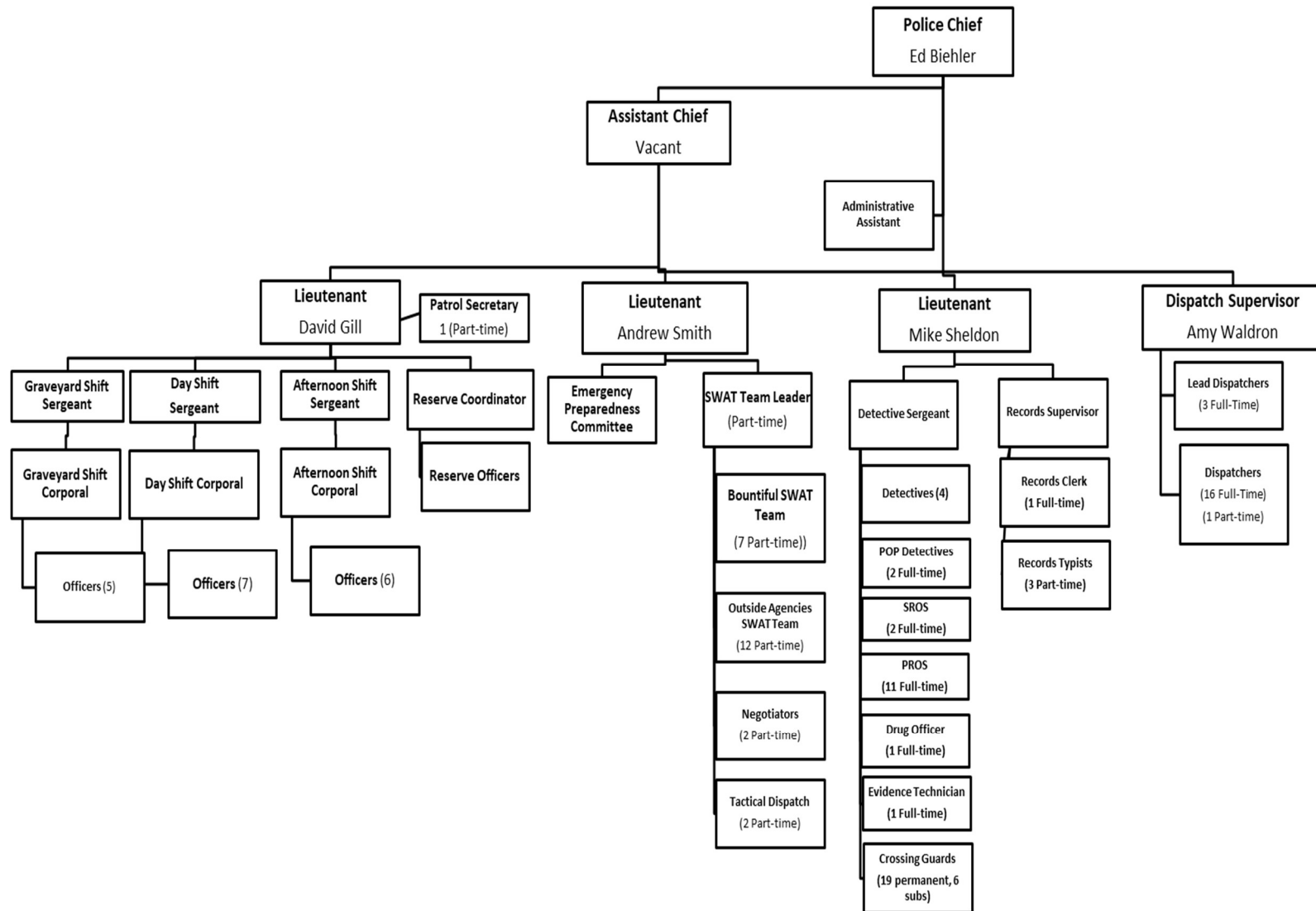
# Police Budget (continued)

Account Number	Account Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	6 Month Actual	6 Month Estimate	Fiscal Year 2025 Est.	Fiscal Year 2025 Budget	Amended Fiscal Year 2025 Budget	Fiscal Year 2026 Budget	Dollar Change
<b>OPERATIONS &amp; MAINTENANCE</b>											
104218 445100	Public Safety Supplies	14,923	22,154	24,630	1,858	16,923	18,781	18,781		27,822	9,041
<b>TOTAL OPER. AND MAINT.</b>		14,923	22,154	24,630	1,858	16,923	18,781	18,781	0	27,822	9,041
<b>TOTAL LIQ. LAW ENF. - GEN. FUND</b>		29,801	38,919	42,453	14,943	29,492	44,435	44,001	0	55,026	11,025
<b>PSAP E911</b>											
<b>PERSONNEL SERVICES</b>											
104219 411000	Salaries - Perm Employees	883,264	928,246	1,037,067	541,304	675,000	1,216,304	1,092,814	173,602	1,394,714	301,900
104219 412000	Salaries-Temp & Part-Time	3,920	4,675	1,956	2,692	3,500	6,192	14,638		19,639	5,001
104219 413010	FICA & Medicare Payroll Taxes	66,476	70,478	77,653	40,444	51,444	91,888	85,454		109,062	23,608
104219 413020	Employee Medical Ins	144,617	129,552	234,119	141,760	191,760	333,520	290,358		373,075	82,717
104219 413030	Employee Life Ins	4,603	4,566	5,448	2,504	4,000	6,504	6,586		7,124	538
104219 413040	State Retirement & 401 K	165,698	168,126	189,929	90,812	120,812	211,624	190,689		229,128	38,439
104219 414000	Uniform Allowance	4,430	9,855	10,077	4,721	7,800	12,521	9,588		11,280	1,692
104219 491640	WorkersCompPremiumCharge-ISF	2,677	2,826	3,147	1,648	2,500	4,148	3,187		4,108	921
<b>TOTAL PERSONNEL SERVICES</b>		1,275,685	1,318,322	1,559,395	825,885	1,056,816	1,882,701	1,693,314	173,602	2,148,130	454,816
<b>OPERATIONS &amp; MAINTENANCE</b>											
104219 422000	Public Notices	1,210	332	916	0	2,000	2,000	2,000		2,000	0
104219 423000	Travel & Training	4,988	8,877	9,311	6,862	2,024	8,886	8,886		12,258	3,372
104219 425000	Equip Supplies & Maint	0	182	0	0	0	0	0		0	0
104219 428000	Internet & Telephone Expense	82,585	21,698	4,213	7,470	40,000	47,470	109,807		35,500	(74,307)
104219 432000	Examination & Evaluation	175	2,100	0	0	2,000	2,000	0		1,000	1,000
104219 445100	Public Safety Supplies	8,984	1,235	0	750	5,000	5,750	1,000		4,055	3,055
104219 461000	Miscellaneous Expense	86	622	1,023	400	400	800	0		500	500
104219 474500	Machinery & Equipment	0	0	0	0	0	0	3,200		3,200	0
<b>TOTAL OPER. &amp; MAINT.</b>		98,029	35,045	15,463	15,482	51,424	66,906	124,893	0	58,513	(66,380)
<b>TOTAL PSAP E911 - GENERAL FUND</b>		1,373,714	1,353,367	1,574,858	841,367	1,108,240	1,949,607	1,818,207	173,602	2,206,643	388,436

# Police Budget (continued)

Account Number	Account Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	6 Month Actual	6 Month Estimate	Fiscal Year 2025 Est.	Fiscal Year 2025 Budget	Amended Fiscal Year 2025 Budget	Fiscal Year 2026 Budget	Dollar Change
<b>POLICE - CAPITAL PROJECTS</b>											
454210 455120	Principal-SBITA	0	0	53,688	0		0	0		0	0
454210 472100	Buildings	143,946	0	162,369	347,705	115,000	462,705	283,914		545,000	261,086
454210 474500	Machinery & Equipment	485,119	162,720	836,432	207,553	0	207,553	508,316		270,000	(238,316)
<b>TOTAL POLICE - CAP. PROJ.</b>		629,065	162,720	1,052,489	555,258	115,000	670,258	792,230	0	815,000	22,770
<b>POLICE - RES OFFICER PROGRAM - CAPITAL PROJ.</b>											
<b>TOTAL RES. OFFICER - CAPITAL</b>		0	0	0	0	0	0	0	0	0	0
<b>POLICE - PROS POLICE GRANT - CAP. PROJ.</b>											
<b>TOTAL PROS GRANT - CAPITAL</b>		0	0	0	0	0	0	0	0	0	0
<b>PSAP 911 - CAPITAL PROJECTS</b>											
<b>TOTAL PSAP E911 - CAPITAL</b>		0	0	0	0	0	0	0	0	0	0
<b>BUDGET SUMMARY</b>											
104210	Police	6,358,979	7,139,205	7,123,436	3,510,869	4,278,380	7,789,249	7,661,433	0	8,814,264	1,152,831
104215	Police Reserves	1,028	35	0	0	0	0	10,000	0	10,000	0
104216	Police Crossing Guards	131,105	137,867	143,055	84,371	121,050	205,421	163,386	0	204,689	41,303
104217	School Resource Officer	458,001	334,382	407,609	180,984	222,007	402,991	508,324	0	504,114	(4,210)
104218	Liquor Law Enforcement	29,801	38,919	42,453	14,943	29,492	44,435	44,001	0	55,026	11,025
104219	PSAP - E911	1,373,714	1,353,367	1,574,858	841,367	1,108,240	1,949,607	1,818,207	173,602	2,206,643	388,436
<b>TOTAL POLICE - GEN. FUND</b>		8,352,628	9,003,775	9,291,411	4,632,534	5,759,169	10,391,703	10,205,351	173,602	11,794,736	1,589,385
454210	Police Capital Improvements	629,065	162,720	1,052,489	555,258	115,000	670,258	792,230	0	815,000	22,770
454215	Police Reserves	0	0	0	0	0	0	0	0	0	0
454217	School Resource Officer	0	0	0	0	0	0	0	0	0	0
454219	PSAP - E911	0	0	0	0	0	0	0	0	0	0
<b>TOTAL POLICE - CAP. PROJ.</b>		629,065	162,720	1,052,489	555,258	115,000	670,258	792,230	0	815,000	22,770
<b>TOTAL POLICE - GEN. &amp; CAP.</b>		8,981,693	9,166,495	10,343,900	5,187,792	5,874,169	11,061,961	10,997,581	173,602	12,609,736	1,612,155

# Police Organizational Chart



# South Davis Metro Fire Service District

## Department Description

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

## Major Roles & Critical Functions

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

## Fiscal Year Priorities

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

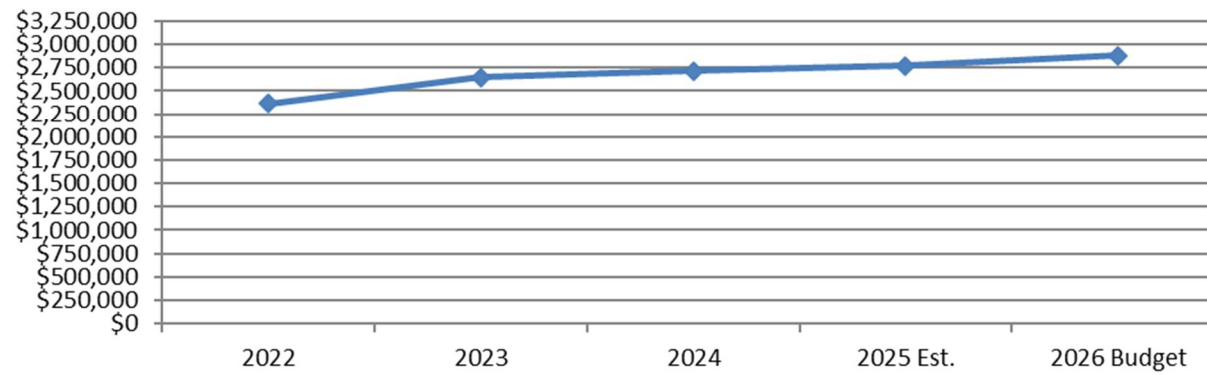
## Operational Budget Highlights

### Expenditures

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

# Fire Budget Graphs

**Budget History  
(Less Capital)**



# Fire Budget

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	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change	3
4													4
5	OPERATIONS & MAINTENANCE												5
6	104220 431000	Profess & Tech Services	2,362,486	2,647,340	2,718,390	2,121,107	653,431	2,774,537	2,774,537	2,799,537	2,883,523	108,986	6
7	TOTAL OPER. & MAINT.		2,362,486	2,647,340	2,718,390	2,121,107	653,431	2,774,537	2,774,537	2,799,537	2,883,523	108,986	7
8													8
9	TOTAL FIRE - GENERAL FUND		2,362,486	2,647,340	2,718,390	2,121,107	653,431	2,774,537	2,774,537	2,799,537	2,883,523	108,986	9
10													10
11	BUDGET SUMMARY												11
12	104220	Fire - General Fund	2,362,486	2,647,340	2,718,390	2,121,107	653,431	2,774,537	2,774,537	2,799,537	2,883,523	108,986	12
13	TOTAL FIRE - GEN. & CAP.		2,362,486	2,647,340	2,718,390	2,121,107	653,431	2,774,537	2,774,537	2,799,537	2,883,523	108,986	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-mile of roads. Organizing and accomplishing the planned projects using economical and environmentally responsible methods. Bountiful City is one of the few cities that installs asphalt roads at a great cost saving for our residents. We provide Snow removal for the safety of all Bountiful residents. Evaluate and upgrade all city street signs and road markings to meet Manual Uniform Traffic Control Device (MUTCD) standards. Provide and staff our maintenance facility and fuel to all city departments, South Davis Recreation Center, Golden Years Center, and South Davis Metro Fire. To provide this level of service, we work closely with Storm Water, City Shops Mechanics, and Sanitation, as well as all other City Departments.

## Major Roles & Critical Functions

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

## Fiscal Year Priorities

- Road reconstruction. 200 East - 500 South to 300 North finish and sidewalk repair 1800 South 1600 East
- Road overlays – 4.9 miles -- City crew.
- Pavement preservation – 14 miles –Slurry seal.
- Road repairs due to water lines and other utilities replacements.
- Purchase 2 replacement Plow Truck and 2 1-ton service trucks.

## Operational Budget Highlights

### Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 to 491640	Personnel Services	Increased \$148,829 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 & Mani	Increased \$35,000 rising cost of parts	Yes	Financial Balance & Accountability
427000	Utilities	Increased \$14,000 Rates and usage	Yes	Financial Balance & Accountability
428000	Internet, Phone	Increased \$1,000 Rates and usage	Yes	Financial Balance & Accountability
429200	Computer Software	Increased \$2,000 Yearly software Licenses for vehicle maintenance.	Yes	Financial Balance & Accountability
429300	Computer Hardware	Increased \$16,200 Computer Hardware replacement costs.	Yes	Financial Balance & Accountability
431400	Landfill Fees	Increased \$1,000 Volume hauled	Yes	Financial Balance & Accountability
448000	Operating Supplies	Increased \$19,000 Road Marking costs and supplies costs	Yes	Financial Balance & Accountability
451100	Insurance	Increased \$3,900 Rate change	Yes	Financial Balance & Accountability
473210	Road Repairs	Increased \$10,000 cost of concrete contract increased 5%	Yes	Financial Balance & Accountability
473400	Concrete Repairs	Increased \$20,000 cost of concrete contract increased 5%	Yes	Financial Balance & Accountability



Capital Projects

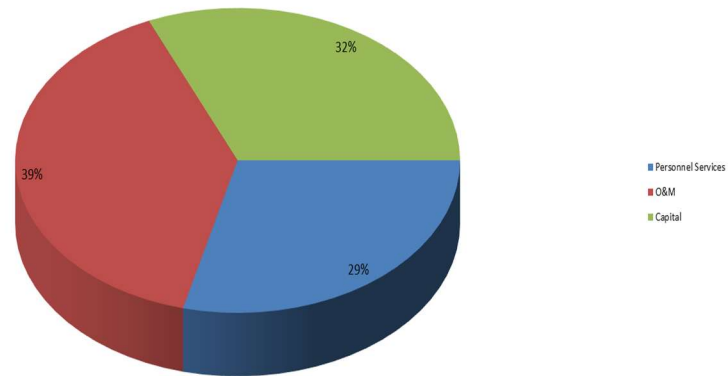
<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
473100	Imprm. other than Bldgs	Decreased \$265,000 For Brine plant completed	No	Financial Balance & Accountability
473500	Road Recon	Increased \$550,000 Planned projects	No	Financial Balance & Accountability
474500	Equipment	Increased \$26,000 Planned purchases	No	Financial Balance & Accountability

## Performance Measures

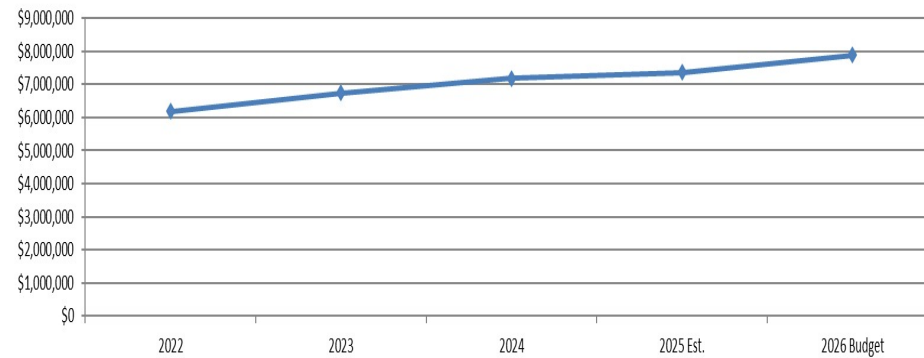
Tier 1 <i>Improve &amp; Maintain Infrastructure</i>								
Priority Objective: <i>Stay ahead of the maintenance curve</i>								
Streets	Maintain and Improve Bountiful City road network							
Department Strategy:								
	Performance Measures							
Performance Indicator:	FY2022 Actual		FY2023 Actual		FY2024 Actual		FY2025 Target	FY2026 Budget
Miles of Roads Paved Btfl Crews	4.6		2.9		1.6		4.5	4.5
Miles of Roads Reconstructed	0.38		0.65		0.41		0.48	0.5
Miles of Roads Paved Contractor	2.77		1.7		0		0.68	0.6
Miles of Roads Sealed Contractor	13.5		16.7		21.7		14.5	12
	21.25		21.95		23.71		20.16	17.6
Percent of road network upgraded	13.3%		13.7%		14.8%		12.6%	11.0%
Tier 1 <i>Improve &amp; 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:	FY2022 Actual		FY2023 Actual		FY2024 Actual		FY2025 Target	FY2026 Budget
Lane miles of roads to be opened	341.7		342.8		342.8		342.8	342.8
Lane miles of roads to be pushed back	341.7		342.8		342.8		342.8	342.8
Number of circles to be cleared out	234		236		236		236	236
Number of dead ends to be cleared	22		22		22		22	22
Number of storm call outs	39		91		57		37	55
Season total tons of salt used	11,491		35,472		12,918		7,061	1,320
							YTD	
All roads cleared each storm	Yes		Yes		Yes		Yes	Planned

# Streets Budget Graphs

FY 2025-2026 Streets Budget



Budget History  
(Less Capital)



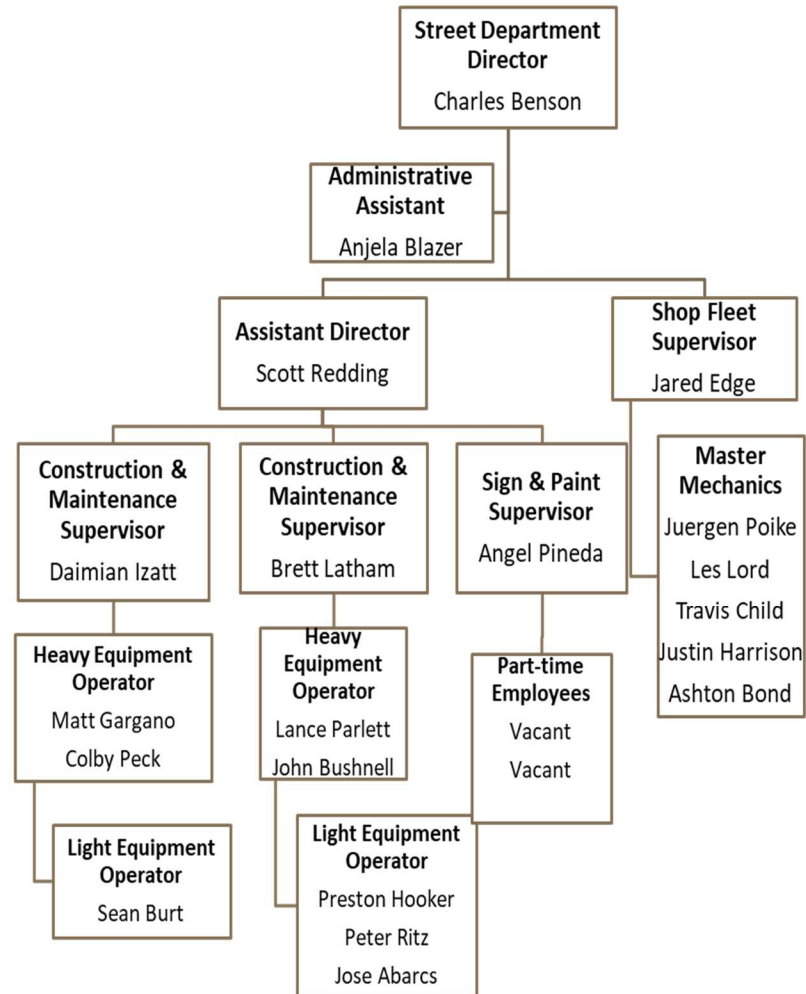
# Streets Budget

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	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change	3	
4														4
5	PERSONNEL SERVICES													5
6	104410	411000	Salaries - Perm Employees	968,505	1,182,400	1,189,545	588,013	774,628	1,362,641	1,362,641		1,433,619	70,978	6
7	104410	412000	Salaries-Temp & Part-Time	26,380	7,491	7,453	4,556	40,444	45,000	45,000		45,000	0	7
8	104410	413010	FICA & Medicare Payroll Tax	82,337	97,927	96,379	48,456	59,229	107,685	107,685		113,114	5,429	8
9	104410	413020	Employee Medical Ins	251,629	226,346	262,209	125,690	204,330	330,020	330,020		354,377	24,357	9
10	104410	413030	Employee Life Ins	6,182	6,452	7,290	3,089	5,286	8,375	8,375		7,385	(990)	10
11	104410	413040	State Retirement & 401 K	204,571	241,412	228,104	109,464	128,489	237,953	237,953		235,629	(2,324)	11
12	104410	491640	WorkersCompPremiumChar	32,504	38,842	38,180	19,301	22,278	41,579	41,579		92,957	51,378	12
13	TOTAL PERSONNEL SERVICES			1,572,107	1,800,870	1,829,161	898,570	1,234,683	2,133,253	2,133,253	0	2,282,082	148,829	13
14														14
15	OPERATIONS & MAINTENANCE													15
16	104410	415000	Employee Education Reimb	0	0	0	0	1,125	1,125	1,125		1,125	0	16
17	104410	421000	Books Subscr & Mmbrshp	695	778	996	774	226	1,000	600		1,000	400	17
18	104410	423000	Travel & Training	914	589	2,550	179	5,321	5,500	5,500		5,500	0	18
19	104410	424000	Office Supplies	11,549	17,278	7,326	11,776	1,500	13,276	8,500		8,500	0	19
20	104410	425000	Equip Supplies & Maint	348,496	550,435	387,818	147,163	202,837	350,000	350,000		385,000	35,000	20
21	104410	426000	Bldg & Grnd Suppl & Maint	23,495	54,448	24,420	17,726	2,274	20,000	20,000		20,000	0	21
22	104410	427000	Utilities	41,501	49,787	57,989	20,718	24,282	45,000	45,000		59,000	14,000	22
23	104410	428000	Internet & Telephone Expen	11,253	7,660	13,069	5,856	6,144	12,000	12,000		13,000	1,000	23
24	104410	429200	Computer Software	0	0	10,771	4,607	15,893	20,500	20,500		22,500	2,000	24
25	104410	429300	Computer Hardware	0	0	3,037	2,540	2,260	4,800	4,800		21,000	16,200	25
26	104410	431400	Landfill Fees	4,775	3,540	5,400	2,465	535	3,000	3,000		4,000	1,000	26
27	104410	441100	Special Highway Supplies	197,267	622,991	265,171	80,279	219,721	300,000	300,000		300,000	0	27
28	104410	441200	Road Matl Patch/ Class C	68,084	56,749	54,474	33,462	91,538	125,000	125,000		70,000	(55,000)	28
29	104410	441300	Street Signs	76,257	71,855	91,633	9,105	105,895	115,000	115,000		115,000	0	29
30	104410	448000	Operating Supplies	158,501	103,171	266,648	114,919	95,081	210,000	210,000		229,000	19,000	30
31	104410	451100	Insurance & Surety Bonds	44,807	47,596	54,730	57,621	3,479	61,100	61,100		65,000	3,900	31
32	104410	461000	Miscellaneous Expense	1,523	2,402	2,389	1,353	600	1,953	1,500		2,000	500	32
33	104410	473200	Road Materials - Overlay	858,396	728,719	637,619	199,489	613,511	813,000	813,000		813,000	0	33
34	104410	473210	Road Recondition & Repair	457,379	588,080	601,652	496,896	58,104	555,000	555,000		565,000	10,000	34
35	104410	473400	Concrete Repairs	165,660	106,831	285,640	146,998	249,002	396,000	396,000		416,000	20,000	35
36	TOTAL OPER. & MAINT.			2,470,553	3,012,908	2,773,330	1,353,924	1,699,330	3,053,254	3,047,625	0	3,115,625	68,000	36
37														37
38	TOTAL STREETS - GEN. FUND			4,042,660	4,813,778	4,602,491	2,252,494	2,934,013	5,186,507	5,180,878	0	5,397,707	216,829	38

# Streets Budget (continued)

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	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change	3	
4														4
5	STREETS - CAPITAL PROJECTS													5
6	454410	472100	Buildings	30,652	0	0	0	0	0		0	0	6	
7	454410	473100	Improv Other Than Bldgs	0	440	210	115,398	149,602	265,000	265,000	0	(265,000)	7	
8	454410	473500	Road Reconstruction	1,506,695	560,477	894,521	613,173	511,827	1,125,000	1,125,000	1,675,000	550,000	8	
9	454410	473600	New Road Construction	62,059	1,077,967	375,257	0	0	0	0	0	0	9	
10	454410	474500	Machinery & Equipment	535,885	287,129	1,076,685	154,343	631,657	786,000	786,000	812,000	26,000	10	
11	454410	474550	Traffic Signals	0	0	233,009	0	0	0	0	0	0	11	
12	TOTAL STREETS - CAP. PROJ.			2,135,291	1,926,013	2,579,682	882,914	1,293,086	2,176,000	2,176,000	0	2,487,000	311,000	12
13														13
14	BUDGET SUMMARY													14
15	104410	Streets - General Fund	4,042,660	4,813,778	4,602,491	2,252,494	2,934,013	5,186,507	5,180,878	0	5,397,707	216,829	15	
16	454410	Streets - Capital Projects Fur	2,135,291	1,926,013	2,579,682	882,914	1,293,086	2,176,000	2,176,000	0	2,487,000	311,000	16	
17	TOTAL STREETS GEN. & CAP.			6,177,951	6,739,791	7,182,173	3,135,408	4,227,099	7,362,507	7,356,878	0	7,884,707	527,829	17

# Streets Organizational Chart



# Engineering Department

## Department Description

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

## Major Roles & Critical Functions

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

## Fiscal Year Priorities

- Bid and construct the 200 E (300 N to 500 S) Street Reconstruction Project.
- Bid and construct the Mueller Park Road Retaining Wall Project.
- Provide construction management and oversight for water line replacement projects.
- Continue construction management and oversight services for the remainder of the Bountiful Fiber project.
- Continue to assist with the implementation of the trails master plan.

## Operational Budget Highlights

### Personnel Services

<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
411000	Salaries – Permanent Employees	Increased by \$37,289 to include 5% COLA for all Department employees and merit increases for 2 of 7 employees	Yes	Open, Accessible & Interactive Government
413010	FICA Taxes	Increased by \$2,852 to account for associated changes to Salaries – Permanent Employees	Yes	Open, Accessible & Interactive Government
413020	Employee Medical Insurance	Increased by \$16,664 to account for changes in health insurance coverage and/or premium expenses	Yes	Open, Accessible & Interactive Government
491640	Workers Comp Premium	Increased by \$21,517 to account for associated changes to Salaries – Permanent Employees and application of the appropriate premium rate	Yes	Open, Accessible & Interactive Government

### Operations and Maintenance

<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
421000	Books, Subscriptions & Memberships	Increased \$500 for increases in membership fees for professional organizations.	Yes	Open, Accessible & Interactive Government
423000	Travel & Training	Increased \$1,000 for new GIS software training due to retirement of current GIS software.	Yes	Financial Balance and Accountability



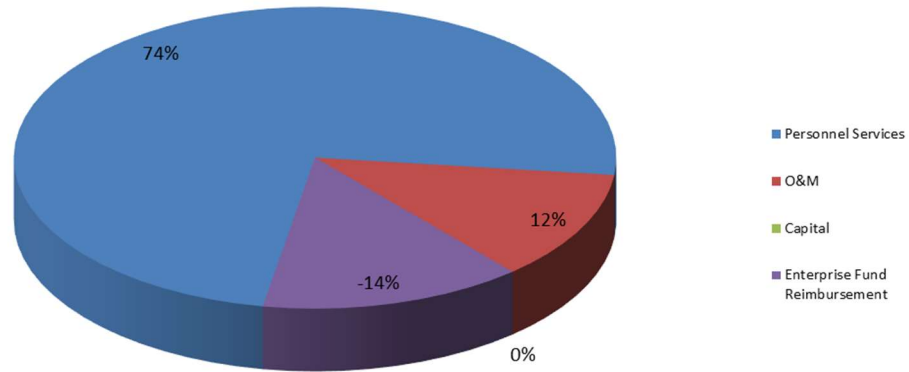
428000	Internet & Telephone Expense	Increased \$750 for replacement of select department cell phones and inspector iPad replacement	Yes	Financial Balance and Accountability
429200	Computer Software	Increased \$10,700 for computer software allocation charges, department software purchases and department software subscription renewals.	Yes	Financial Balance and Accountability
429300	Computer Hardware	Increased \$7,667 for Computer replacement charges as determined by the IT Department.	Yes	Financial Balance and Accountability
431000	Professional & Technical Services	Allocated \$40,000 –for 3 <sup>rd</sup> party Building Inspection Services anticipated for large multi-family and commercial projects (RTC). Fourth year of additional inspection support.	Yes	Financial Balance and Accountability
431050	Credit Card Merchant Fees	Decreased \$4,000 to reflect the change in processing credit card fees. This account also includes banking and other fees charged to the Engineering Dept.	Yes	Financial Balance and Accountability
448000	Operating Supplies	Decreased \$2,500 due to adequate stock of supplies.	Yes	Financial Balance and Accountability
453100	Interest Expense	Increased \$20,000 to reflect interest charges on Bonds.	Yes	Financial Balance and Accountability

## Performance Measures

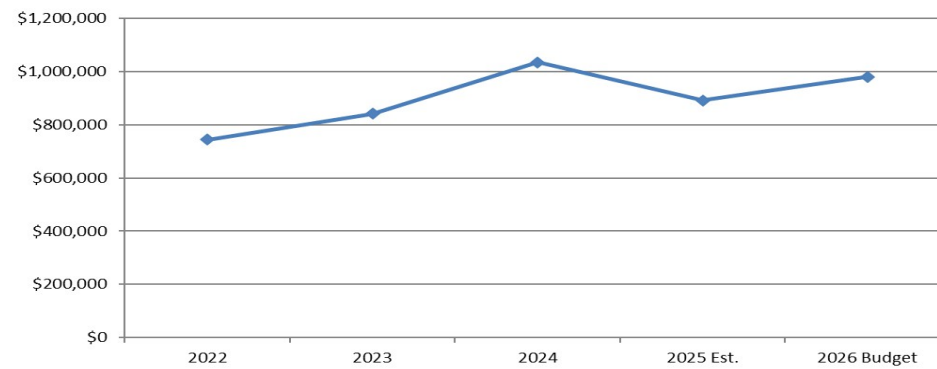
Tier 2 Priority: <i>Improve and Maintain Infrastructure</i>							
Priority Objective: <i>Stay Ahead of Maintenance Curve</i>							
Department Strategy: ENGINEERING		Complete Scheduled Capital Improvement Projects for the Current Fiscal Year					
Performance Indicator:			Performance Measures				
	Design, Bid, Construct Capital Projects		FY2023 Actual	FY2024 Actual	FY2025 Target	FY2026 Budget	
	Water Line Replacement		Yes	Yes	Yes	Yes	
	Storm Drain New, Replcmt		Yes	Yes	Yes	Yes	
	Asphalt Overlay		N/A	N/A	Yes	Yes	
	Street Reconstruction		Yes	Yes	Yes	Yes	
All projects designed by Engineering Dept. staff							
Tier 1 Priority: <i>Open, Accessible &amp; Interactive Government</i>							
Priority Objective: <i>Customer Relations</i>							
Department Strategy: BUILDING		Comply with State requirements for residential inspection and plan review time guidelines.					
Performance Indicator:			Performance Measures				
			FY2023 Actual	FY2024 Actual	FY2025 Target	FY2026 Budget	
	Inspections Performed		2,398	3,647	2,221	3,600	
					FYtd	est	
	Building Permits Issued		785	724	557	700	
					FYtd	est	

# Engineering Budget Graphs

FY 2025-2026 Engineering Budget



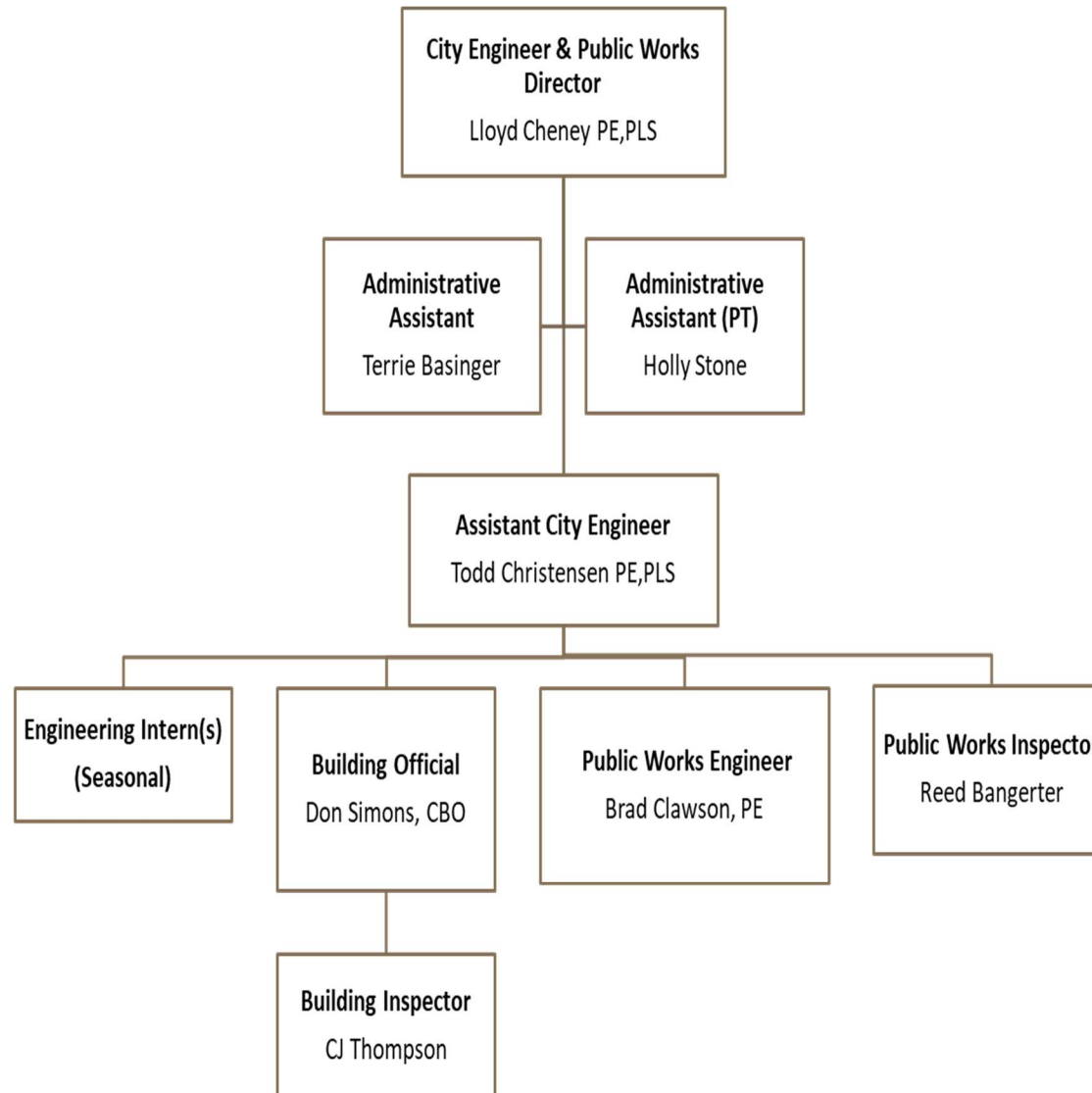
Budget History  
(Less Capital)



# Engineering Budget

Account Number	Account Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	6 Month Actual	6 Month Estimate	Fiscal Year 2025 Est.	Fiscal Year 2025 Budget	Amended Fiscal Year 2025 Budget	Fiscal Year 2026 Budget	Dollar Change
<b>PERSONNEL SERVICES</b>											
104450 411000	Salaries - Perm Employees	456,474	488,573	531,203	281,540	311,370	592,910	592,910		630,199	37,289
104450 412000	Salaries-Temp & Part-Time	15,778	16,414	17,404	7,479	10,521	18,000	18,000		18,000	0
104450 413010	FICA & Medicare Payroll Taxes	35,285	37,799	40,167	20,607	27,460	48,067	48,067		50,919	2,852
104450 413020	Employee Medical Ins	99,112	108,514	120,348	60,593	78,279	138,872	138,872		155,536	16,664
104450 413030	Employee Life Ins	2,578	2,667	3,086	1,358	2,290	3,648	3,648		3,171	(477)
104450 413040	State Retirement & 401 K	84,921	90,239	99,199	48,272	55,309	103,581	103,581		103,627	46
104450 425300	Vehicle Allowance	16,468	16,958	17,164	8,109	9,304	17,413	17,413		17,413	0
104450 491640	WorkersCompPremiumCharge-ISF	8,913	9,737	10,518	5,540	5,819	11,359	11,359		32,876	21,517
<b>TOTAL PERSONNEL SERVICES</b>		719,530	770,901	839,091	433,498	500,352	933,850	933,850	0	1,011,742	77,892
<b>OPERATIONS &amp; MAINTENANCE</b>											
104450 421000	Books Subscr & Mmbrshp	2,126	4,370	1,938	886	1,614	2,500	2,500		3,000	500
104450 423000	Travel & Training	7,281	14,355	11,208	1,315	8,685	10,000	10,000		11,000	1,000
104450 424000	Office Supplies	1,870	2,965	3,415	852	2,148	3,000	3,000		3,000	0
104450 425000	Equip Supplies & Maint	23,768	9,385	8,589	4,112	5,488	9,600	9,600		9,250	(350)
104450 426000	Bldg & Grnd Suppl & Maint	15,564	21,031	20,266	9,166	6,834	16,000	16,000		16,000	0
104450 428000	Internet & Telephone Expense	9,433	8,877	7,050	2,831	4,919	7,750	7,750		8,500	750
104450 429200	Computer Software	0	0	9,864	625	6,375	7,000	5,000		15,700	10,700
104450 429300	Computer Hardware	18,849	12,280	14,685	9,677	4,323	14,000	4,000		11,667	7,667
104450 431000	Profess & Tech Services	36,942	74,532	46,634	16,755	23,245	40,000	40,000		40,000	0
104450 431050	Credit Card Merchant Fees	5,320	7,181	3,339	360	640	1,000	5,000		1,000	(4,000)
104450 448000	Operating Supplies	0	1,123	609	0	3,000	3,000	3,000		500	(2,500)
104450 451100	Insurance & Surety Bonds	8,183	10,385	11,229	11,800	0	13,000	13,000		13,000	0
104450 453100	Interest Expense	2,611	4,324	23,587	13,469	12,000	25,469	5,000		25,000	20,000
104450 453120	Interest-SBITA	0	795	0	0	100	100	100		100	0
104450 455120	Principal-SBITA	0	5,048	2,579	0	2,635	2,635	2,635		3,000	365
104450 461000	Miscellaneous Expense	440	511	1,060	389	111	500	500		500	0
<b>TOTAL OPER. &amp; MAINT.</b>		132,387	177,163	166,052	72,235	82,117	154,352	127,085	0	161,217	34,132
<b>TOTAL ENGINEERING - GENERAL FUND</b>		851,917	948,064	1,005,143	505,733	582,469	1,088,202	1,060,935	0	1,172,959	112,024
<b>Enterprise Fund Reimbursement - Administrative Services</b>											
104450 496200	Admin Services ReimbAdjustment	(107,638)	(106,929)	(184,856)	(98,499)	(98,498)	(196,997)	(196,997)		(193,176)	3,821
<b>Total Enterprise Fund Reimbursement - Admin. Services</b>		(107,638)	(106,929)	(184,856)	(98,499)	(98,498)	(196,997)	(196,997)	0	(193,176)	3,821
<b>TOTAL ADJUSTED ENGINEERING - GENERAL FUND</b>											
<b>TOTAL ADJUSTED ENGINEERING - GENERAL FUND</b>		744,279	841,135	820,287	407,234	483,971	891,205	863,938	0	979,783	115,845
<b>ENGINEERING - CAPITAL PROJECTS</b>											
454450 474500	Machinery & Equipment	0	0	214,750	0	0	0	0		0	0
<b>TOTAL ENGINEERING - CAPITAL</b>		0	0	214,750	0	0	0	0	0	0	0
<b>BUDGET SUMMARY</b>											
104450	Engineering - General Fund	744,279	841,135	820,287	407,234	483,971	891,205	863,938	0	979,783	115,845
454450	Engineering - Capital Projects Fund	0	0	214,750	0	0	0	0	0	0	0
<b>TOTAL ENGINEER GENERAL &amp; CAPITAL</b>		744,279	841,135	1,035,037	407,234	483,971	891,205	863,938	0	979,783	115,845

# Engineering Organizational Chart



# Parks Department

## Department Description

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

## Major Roles & Critical Functions

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

## Fiscal Year Priorities

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

## Operational Budget Highlights

### Personnel Services

<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
411000	Salaries- Perm Employees	Increase by \$33,938 to cover scheduled merit increases, market adjustments and 5% cost-of-living adjustment	Yes	Sustainable Bountiful
413010	FICA Taxes	Increase of \$2,596 as calculated by HR to cover full time employees	Yes	Sustainable Bountiful
413020	Employee Medical Insurance	Decrease of \$52,841 as calculated by HR.	Yes	Sustainable Bountiful
413030	Employee Life Insurance	Decrease of \$437 as calculated by HR to cover full-time employees, a new Parks position, and estimated fee increases	Yes	Sustainable Bountiful
413040	State Retirement and 401K	Decrease of \$494 as calculated by HR to cover fee increases, full-time employees' retirement and 401K	Yes	Sustainable Bountiful
491640	Workers Comp	Increase of \$29,201 as calculated by HR to cover fee increases, and full-time employees	Yes	Sustainable Bountiful

### Operations and Maintenance

<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
429200	Computer Software	Increase of \$1,969 as calculated by IT for the purchase and maintenance of computer software	Yes	Financial Balance and Accountability
429300	Computer Hardware	Increase of \$3,642 as calculated by IT for the purchase and maintenance of computer hardware	Yes	Financial Balance and Accountability
491150	Admin. Services Reimbursement	Decrease of \$1,416 as estimated by Finance Department	Yes	Financial Balance and Accountability

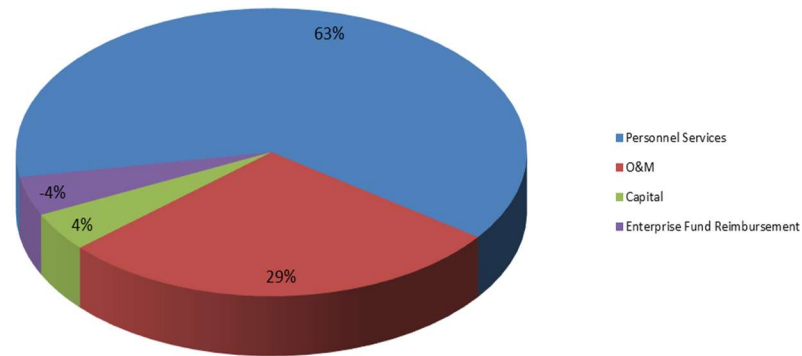
## Performance Measures

Tier 2: Quality & Varied Recreational Opportunities									
Priority Objective:		Well Maintained Parks							
Department Strategy:		Clean Parks: High standard of cleanliness in Parks, Bathrooms, and Pavilions.							
				Performance Measures					
				FY2023 Actual		FY2024 Actual		FY2025 Target	FY2026 Budget
Performance Indicator:		Daily Park and Facility Inspections and Actions required							
		Properties inspected (51)		51		51		51	51
		Bathrooms Inspected (38)		38		38		38	38
		Pavilions/Stages Inspected (26)		26		26		26	26
Tier 2: Quality & Varied Recreational Opportunities									
Priority Objective:		Well Maintained Parks							
Department Strategy:		Healthy Parks: High standard of turf and plant health and maintenance.							
				Performance Measures					
				FY2023 Actual		FY2024 Actual		FY2025 Target	FY2026 Budget
Performance Indicator:		Weekly inspections and adjustments to Irrigation systems/controllers							
		Controllers Inspected/Adjusted (52)		52		52		52	52
		Irrigation Systems Inspected (51)		48		47		51	51
		Properties Aerated/Fertilized (40 properties require maintenance )		40		35		40	40
Tier 2: Quality & Varied Recreational Opportunities									
Priority Objective:		Well Maintained Parks							
Department Strategy:		Safe Parks; High Standard of care and maintenance of Parks, Facilities, Playgrounds, Sports Courts/Fields, and Trees							
				Performance Measures					
				FY2023 Actual		FY2024 Actual		FY2025 Target	FY2026 Budget
Performance Indicator:		Regular inspections and corrective action taken as required							
		Properties inspected (51)		51		51		51	51
		Bathrooms Inspected (38)		38		38		38	38
		Pavilions/Stages Inspected (28)		28		28		28	28
		Playgrounds inspected (13)		13		13		13	13
		Sports Courts/Fields Inspected (46)		40		45		46	46
		Tree and plant pruning (1/4 of maintained properties annually (12)		7		4		4	4

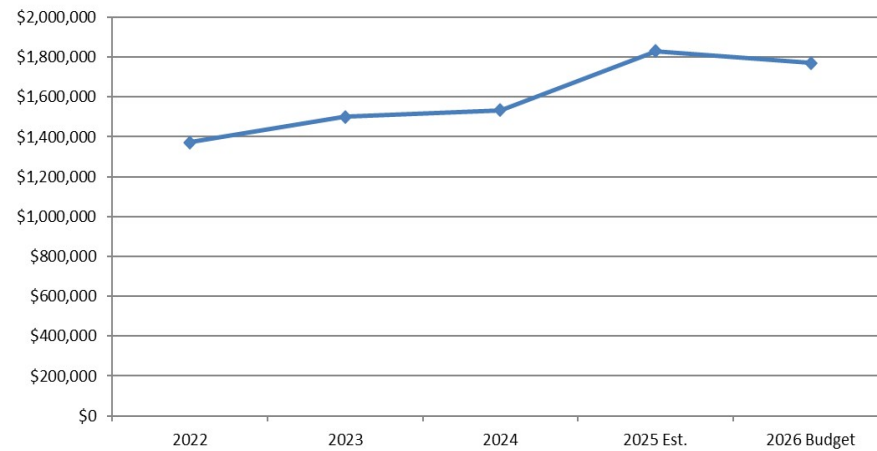


# Parks Budget Graphs

FY 2025-2026 Parks Budget



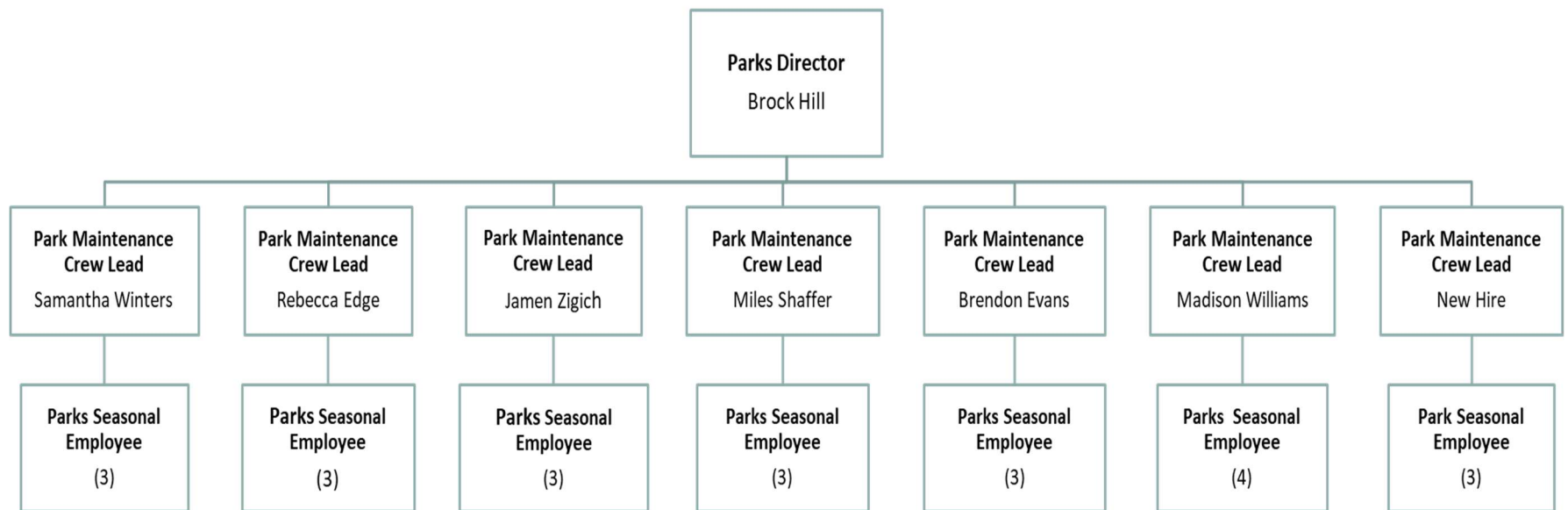
Budget History  
(Less Capital)



# Parks Budget

1	PARKS												1
2													2
3	Account Number	Account Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	6 Month Actual	6 Month Estimate	Fiscal Year 2025 Est.	Fiscal Year 2025 Budget	Amended Fiscal Year 2025 Budget	Fiscal Year 2026 Budget	Dollar Change	3
4													4
5	PERSONNEL SERVICES												5
6	104510 411000	Salaries - Perm Employees	450,474	434,703	502,334	278,009	311,922	589,931	589,931		623,869	33,938	6
7	104510 412000	Salaries-Temp & Part-Time	132,949	103,755	106,991	94,444	100,000	194,444	231,006		231,006	0	7
8	104510 413010	FICA & Medicare Payroll Taxes	43,066	39,709	45,182	27,805	34,997	62,802	62,802		65,398	2,596	8
9	104510 413020	Employee Medical Ins	122,709	114,565	113,779	52,208	125,000	177,208	202,372		149,531	(52,841)	9
10	104510 413030	Employee Life Ins	2,547	2,307	2,834	1,208	2,399	3,607	3,607		3,170	(437)	10
11	104510 413040	State Retirement & 401 K	84,321	79,822	91,993	45,407	57,654	103,061	103,061		102,567	(494)	11
12	104510 491640	WorkersCompPremiumCharge-ISF	11,716	10,830	12,259	7,485	7,254	14,739	14,739		43,940	29,201	12
13	TOTAL PERSONNEL SERVICES		847,782	785,691	875,372	506,566	639,226	1,145,792	1,207,518	0	1,219,481	11,963	13
14													14
15	OPERATIONS & MAINTENANCE												15
16	104510 415000	Employee Education Reimb	0	0	0	0	0	0	2,500		2,500	0	16
17	104510 421000	Books Subscr & Mmbrshp	755	412	1,074	50	200	250	1,000		1,000	0	17
18	104510 423000	Travel & Training	14,269	7,046	8,204	4,064	4,936	9,000	9,000		9,000	0	18
19	104510 424000	Office Supplies	1,765	4,669	781	138	1,000	1,138	2,000		2,000	0	19
20	104510 425000	Equip Supplies & Maint	84,183	85,695	82,062	41,911	48,089	90,000	90,000		90,000	0	20
21	104510 426000	Bldg & Grnd Suppl & Maint	173,331	138,136	217,225	236,594	70,000	306,594	150,000	246,000	150,000	0	21
22	104510 427000	Utilities	136,854	159,034	185,002	115,962	34,038	150,000	150,000		150,000	0	22
23	104510 428000	Internet & Telephone Expense	3,978	4,051	3,637	323	4,000	4,323	4,600		4,600	0	23
24	104510 429200	Computer Software	0	0	1,168	0	0	0	0		1,969	1,969	24
25	104510 429300	Computer Hardware	0	0	927	0	0	0	0		3,642	3,642	25
26	104510 431050	Credit Card Merchant Fees	22	25	4	0	500	500	1,000		1,000	0	26
27	104510 431400	Landfill Fees	3,040	1,520	1,125	1,325	500	1,825	1,000		1,000	0	27
28	104510 448000	Operating Supplies	13,283	10,230	13,730	5,946	5,000	10,946	15,000		15,000	0	28
29	104510 451100	Insurance & Surety Bonds	14,344	15,335	18,080	19,501	0	19,501	7,500		7,500	0	29
30	104510 461000	Miscellaneous Expense	1,323	1,218	2,139	494	0	494	250		250	0	30
31	104510 461400	Purchase Of Water	40,273	81,169	81,102	88,948	0	88,948	92,000		92,000	0	31
32	104510 462090	Handcart Days Celebration	20,000	20,000	20,000	20,000	0	20,000	20,000		20,000	0	32
33	TOTAL OPER. & MAINT.		507,421	528,541	636,259	535,256	168,263	703,519	545,850	246,000	551,461	5,611	33
34													34
35	TOTAL PARKS - GEN. FUND		1,355,203	1,314,232	1,511,631	1,041,822	807,489	1,849,311	1,753,368	246,000	1,770,942	17,574	35
36													36
37	Enterprise Fund Reimbursement - Administrative Services												37
38	104510 496200	Admin Services ReimbAdjustment	(73,684)	(73,423)	(81,389)	(43,265)	(43,264)	(86,529)	(86,529)		(85,113)	1,416	38
39	Total Enterprise Fund Reimbursement - Admin. Services		(73,684)	(73,423)	(81,389)	(43,265)	(43,264)	(86,529)	(86,529)	0	(85,113)	1,416	39
40													40
41	TOTAL ADJUSTED PARKS - GENERAL FUND		1,281,519	1,240,809	1,430,242	998,557	764,225	1,762,782	1,666,839	246,000	1,685,829	18,990	41
42													42
43	PARKS - CAPITAL PROJECTS												43
44	454510 473100	Improv Other Than Bldgs	14,669	0	0	0	0	0	0		30,000	30,000	44
45	454510 474500	Machinery & Equipment	76,573	118,566	103,671	67,849	0	67,849	70,000		55,000	(15,000)	45
46	454510 476000	Bond Issuance Costs	0	140,382	0	0	0	0	0		0	0	46
47	TOTAL PARKS - CAPITAL		91,242	258,948	103,671	67,849	0	67,849	70,000	0	85,000	15,000	47
48													48
49	BUDGET SUMMARY												49
50	104510	Parks - General Fund	1,281,519	1,240,809	1,430,242	998,557	764,225	1,762,782	1,666,839	246,000	1,685,829	18,990	50
51	454510	Parks - Capital Projects Fund	91,242	258,948	103,671	67,849	0	67,849	70,000	0	85,000	15,000	51
52	TOTAL PARKS GENERAL & CAPITAL		1,372,761	1,499,757	1,533,913	1,066,406	764,225	1,830,631	1,736,839	246,000	1,770,829	33,990	52

# Parks Organizational Chart



# Trails Department

## Department Description

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

## Major Roles & Critical Functions

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

## Fiscal Year Priorities

- Apply for available, qualifying UORG and RTP trail grants.
- Work with Forest Service to Develop and Implement Trails Master Signage package.
- Work with Forest Service on 2025 National Environmental Policy Act (NEPA) approval.
- Work with Forest Service on approval, design, development, and construction of Mueller Park hiking only trail.

## Operational Revenue Highlights

### Operations and Maintenance

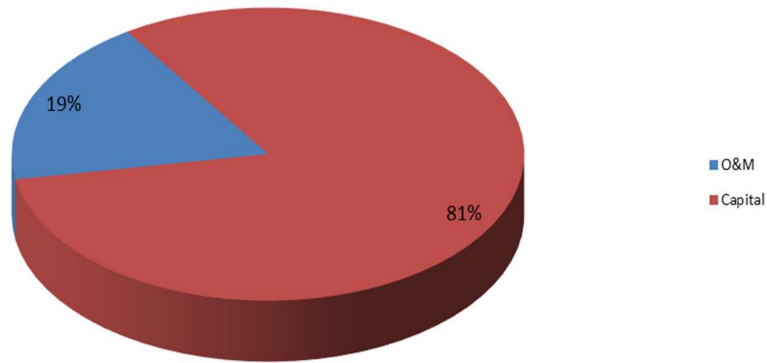
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
425000	Equip Supplies & Maint	\$2,000 increase to cover costs of equipment necessary to support annual trails maintenance program.	Yes	Well Maintained Parks, Trails, and Urban Pathways.
426000	Bldg & Grnd Suppl & Maint	\$15,000 increase to cover costs of start-up annual trails maintenance program and to design, manufacture, and install trail signage.	Yes	Well Maintained Parks, Trails, and Urban Pathways.

# Performance Measures

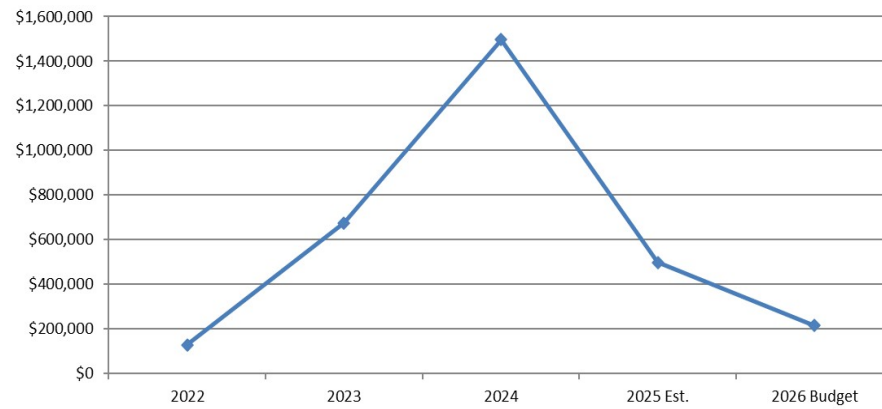
Priority Objective:							
Department Strategy:	Comprehensive Trails Masterplan with supporting documents: "working" Implementation Plan, trail maps, maintenance standards, signage plan, and budgets; reviewed and/or updated regularly.						
Performance Indicator:		Performance Measures					
		FY2023 Actual		FY2024 Actual		FY2025 Target	FY2026 Budget
	Trails Master Plan	Updated		Updated		Updated	Update
	Implementation Plan	Updated		Updated		Updated	Update
	Trails Maps	Updated		Updated		Updated	Update
	Maintenance Standards			Develop		Implement	Maintain
	Signage Plan			Develop		Develop & Implement	Maintain
	Budgets: (Bond, Grants, General Fund)	Updated		Updated		Updated	Update
Priority Objective:							
Department Strategy:	Safe Trails: Maintain all trails, features, facilities, signage, and trailheads to a High Standard of Care following Industry Best Management Paractice.						
Performance Indicator: (current totals)		Performance Measures					
		FY2023 Actual		FY2024 Actual		FY2025 Target	FY2026 Budget
	Trials (35 miles, 2025)	3.5		16		35.36	42.6 (7.24 new)
	Bridges (4, 2025)	1		3		4	4
	Facilities (2, 2025)	2		2		2	2
	Trailheads (3, 2025)	2		3		3	4 (1 new)
Priority Objective:							
Department Strategy:	Public Outreach: Use Social Media, City Website and Resources, Bountiful Trails Committee, Volunteer Groups, and regular Trail Events to educate and engage the public in the use of Bountiful Trails.						
Performance Indicator:		Performance Measures					
		FY2023 Actual		FY2024 Actual		FY2025 Target	FY2026 Budget
	Social Media: Facebook, Instagram	Updated		Stay Current		Stay Current	Stay Current
	City Website: Interactive Trails Webpage,	Updated		Update		Update	Update
	Trails Committee: Member advocacy thru assignments	Active		Stay Active		Stay Active	Stay Active
	Volunteer Groups: NICA, Youth groups, etc.	Active		Stay Active		Stay Active	Stay Active
	Trail Events: National Trails Day, Service Day, Organized Trail Hikes	Plan & Complete		Plan & Complete		Plan & Complete	Plan & Complete

# Trails Budget Graphs

FY 2025-2026 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	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change	3
4														4
5	OPERATIONS & MAINTENANCE													5
6	104550	423000	Travel & Training	0	1,712	1,929	675	2,000	2,675	3,000		3,000	0	6
7	104550	425000	Equip Supplies & Maint	0	1,373	1,756	0	0	0	0		12,000	12,000	7
8	104550	426000	Bldg & Grnd Suppl & Maint	0	0	1,150	2,333	6,500	8,833	0		25,000	25,000	8
9	104550	431000	Profess & Tech Services	0	0	4,400	0	0	0	0		0	0	9
10	104550	461000	Miscellaneous Expense	0	572	0	0	0	0	0		0	0	10
11	TOTAL OPER. & MAINT.			0	3,657	9,234	3,008	8,500	11,508	3,000	0	40,000	37,000	11
12														12
13	TOTAL TRAILS - GEN. FUND			0	3,657	9,234	3,008	8,500	11,508	3,000	0	40,000	37,000	13
14														14
15	TRAILS - CAPITAL PROJECTS													15
16	454550	473101	Improv. Other Than Bldg-Bond \$	128,681	671,234	1,287,848	56,212	385,500	441,712	500,000		100,000	(400,000)	16
17	454550	473102	Improv. Other Than Bldg-RAPTx\$	0	0	16,113	0	0	0	0		76,125	76,125	17
18	454550	473103	Improv. Other Than Bldg-Grant\$	0	0	183,177	25,668	19,332	45,000	45,000		0	(45,000)	18
19	TOTAL TRAILS - CAPITAL			128,681	671,234	1,487,139	81,880	404,832	486,712	545,000	0	176,125	(368,875)	19
20														20
21	BUDGET SUMMARY													21
22	104550		Trails - General Fund	0	3,657	9,234	3,008	8,500	11,508	3,000	0	40,000	37,000	22
23	454550		Trails - Capital Projects Fund	128,681	671,234	1,487,139	81,880	404,832	486,712	545,000	0	176,125	(368,875)	23
24	TOTAL TRAILS GENERAL & CAPITAL			128,681	674,891	1,496,373	84,888	413,332	498,220	548,000	0	216,125	(331,875)	24

# Planning Department

## Department Description

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

## Major Roles & Critical Functions

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

## Fiscal Year Priorities

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



## Operational Budget Highlights

### Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
104610-411000 – 104610-491640	Various	Budget increase of \$53,933 due to typical merit increase, cost of living adjustment increases, and related personal benefic expense, etc.	No.	Tier I: Open, Accessible, & Interactive Government.

### Operations and Maintenance

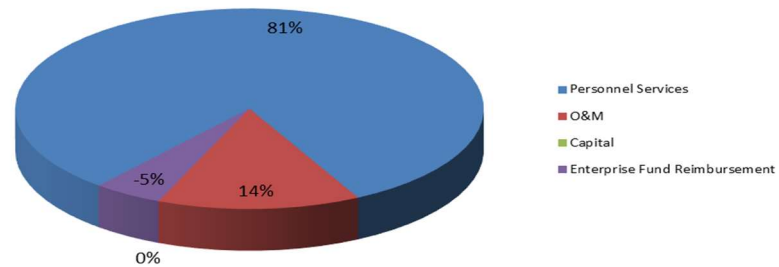
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
104610-429200 104610-429300 104610-431050 104610-455120	Computer Software, Computer Hardware, Credit Card Merchant Fees, Principat-SBITA	Budget increase of \$11,828 based on new and updated budget lines	Yes.	Tier I: Open, Accessible, & Interactive Government.

## Performance Measures

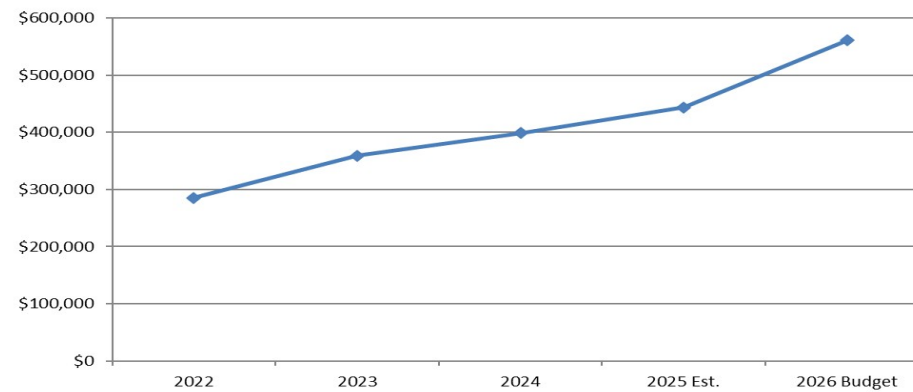
Tier I: <i>Open, Accessible, &amp; Interactive Government</i>								
Priority Objective: Customer Relations								
Department Strategy:	Effectively managed workload initiated by the public.							
Performance Indicator:	Measure workload <u>initiated</u> by the public.		CY2022 Actual	CY2023 Actual	CY2024 Actual	CY2025 Target	CY2026 Budget	
	# of new business licenses		230	246	249	N/A	N/A	
	# of renewed business licenses		400	608	776	N/A	N/A	
	# of alcohol related new licenses		1	2	1	N/A	N/A	
	# of alcohol related renewed licenses		19	14	14	N/A	N/A	
	# of submitted land use applications		56	26	59	N/A	N/A	
	# of submitted code enforcement complaints		106	179	154	N/A	N/A	
	# of resolved code enforcements complaints		84	176	133	N/A	N/A	
	# of building permit reviewed		363	330	325	N/A	N/A	

# Planning Budget Graphs

**FY 2025-2026 Planning Budget**



**Budget History  
(Less Capital)**



# Planning Budget

1	Planning, Licensing & Code Enforcement											1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended		2
3	Account Number	Account Description	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	Fiscal Year	Fiscal Year	Dollar
4										2025 Budget	2026 Budget	Change
5	PERSONNEL SERVICES											5
6	104610 411000	Salaries - Perm Employees	166,992	223,666	245,224	125,977	143,271	269,248	269,248		311,929	42,681
7	104610 412000	Salaries-Temp & Part-Time	5,670	0	0	1,045	0	1,045	0		0	0
8	104610 413010	FICA & Medicare Payroll Taxes	12,893	16,970	18,119	9,670	11,577	21,247	21,247		24,512	3,265
9	104610 413020	Employee Medical Ins	46,000	61,827	81,571	37,733	59,543	97,276	97,276		90,760	(6,516)
10	104610 413030	Employee Life Ins	895	1,252	1,436	635	1,037	1,672	1,672		1,597	(75)
11	104610 413040	State Retirement & 401 K	30,042	40,896	44,568	20,831	26,207	47,038	47,038		51,284	4,246
12	104610 413060	Unemployment Reimb	0	3,059	0	0	0	0	0		0	0
13	104610 425300	Vehicle Allowance	3,737	5,700	6,154	2,143	6,342	8,485	8,485		8,485	(0)
14	104610 491640	WorkersCompPremiumCharge-ISF	2,741	3,920	4,403	2,340	2,275	4,615	4,615		14,947	10,332
15	TOTAL PERSONNEL SERVICES		268,970	357,290	401,476	200,374	250,252	450,626	449,581	0	503,514	53,933
16	OPERATIONS & MAINTENANCE											16
17	104610 421000	Books Subscr & Mmbrshp	1,343	1,566	2,246	875	625	1,500	1,500		1,500	0
18	104610 422000	Public Notices	943	282	285	99	901	1,000	1,000		1,000	0
19	104610 423000	Travel & Training	5,486	12,866	7,162	3,828	6,172	10,000	10,000		10,000	0
20	104610 424000	Office Supplies	4,071	4,368	3,591	2,018	1,982	4,000	4,000		4,000	0
21	104610 425000	Equip Supplies & Maint	17,761	20,559	13,677	3,885	6,365	10,250	10,250		10,250	0
22	104610 426000	Bldg & Grnd Suppl & Maint	5,152	7,117	6,670	3,014	2,986	6,000	6,000		6,000	0
23	104610 428000	Internet & Telephone Expense	1,234	4,067	3,513	893	2,767	3,660	3,660		3,660	0
24	104610 429200	Computer Software	0	0	1,981	0	2,472	2,472	2,472		6,225	3,753
25	104610 429300	Computer Hardware	0	0	1,572	0	2,165	2,165	2,165		6,576	4,411
26	104610 431000	Profess & Tech Services	25,827	3,287	22,272	0	20,000	20,000	20,000		20,000	0
27	104610 431050	Credit Card Merchant Fees	1,889	2,126	774	360	640	1,000	0		1,000	1,000
28	104610 448000	Operating Supplies	1,288	0	5,604	1,092	0	1,092	1,000		1,000	0
29	104610 451100	Insurance & Surety Bonds	5,191	4,418	5,394	5,835	0	5,835	6,042		6,127	85
30	104610 455120	Principal-SBITA	0	0	2,579	0	2,579	2,579	0		2,579	2,579
31	104610 459240	Commissioner's Allowance	4,125	5,815	1,250	5,100	5,100	10,200	6,000		6,000	0
32	104610 461000	Miscellaneous Expense	1,671	2,394	1,559	934	66	1,000	1,000		1,000	0
33	TOTAL OPER. & MAINT.		75,981	68,867	80,128	27,933	54,820	82,753	75,089	0	86,917	11,828
34	TOTAL PLANNING - GEN. FUND											34
35			344,951	426,157	481,604	228,307	305,072	533,379	524,670	0	590,431	65,761
36	Enterprise Fund Reimbursement - Administrative Services											36
37	104610 496200	Admin Services ReimbAdjustment	(59,697)	(66,917)	(83,290)	(45,052)	(45,052)	(90,104)	(90,104)		(29,527)	60,577
38	Total Enterprise Fund Reimbursement - Admin. Services		(59,697)	(66,917)	(83,290)	(45,052)	(45,052)	(90,104)	(90,104)	0	(29,527)	60,577
39	TOTAL ADJUSTED PLANNING - GENERAL FUND											39
40			285,254	359,240	398,314	183,255	260,020	443,275	434,566	0	560,904	126,338
41	PLANNING - CAPITAL PROJECTS											41
42	TOTAL PLANNING - CAPITAL											42
43			0	0	0	0	0	0	0	0	0	0
44	BUDGET SUMMARY											44
45	104610	Planning - General Fund	285,254	359,240	398,314	183,255	260,020	443,275	434,566	0	560,904	126,338
46	454610	Planning - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0
47	TOTAL PLANNING - GEN. & CAP.		285,254	359,240	398,314	183,255	260,020	443,275	434,566	0	560,904	126,338

# Planning Organizational Chart



# City of Bountiful, Utah

## FY2025-2026 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.

On July 7, 2022, 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 2025 this was the only outstanding bonded debt in any of the City's governmental funds. The debt service schedule for the general obligation debt outstanding is presented in the Budget Resources section of the consolidated Operating and Capital Budget of the City. 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 \$352,844,991. This is only 2.21% of the statutory limit. A summary of the debt limits for both Governmental and Business-Type activities is listed below:

	Governmental Activities	Business-Type Activities
Assessed Property Values (1) <u>\$ 9,019,978,598</u>		
4% of Assessed Property Values	\$ 360,799,144	N/A
8% of Assessed Property Values	N/A	\$ 721,598,288
Fiscal Year 2025 Outstanding Debt	<u>(7,954,153)</u>	<u>(45,164,963)</u>
Legal Debt Limit Margin (debt capacity)	<u>\$ 352,844,991</u>	<u>\$ 676,433,325</u>
Legal Debt Limit Margin % (used capacity)	2.2046%	6.2590%

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

## Major Roles & Critical Functions

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

## Fiscal Year Priorities

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

## Operational Budget Highlights

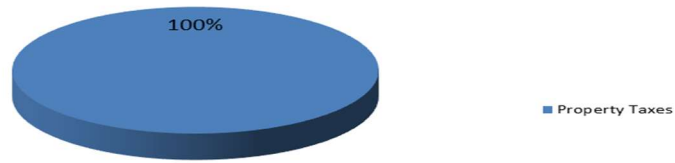
### Operations and Maintenance

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

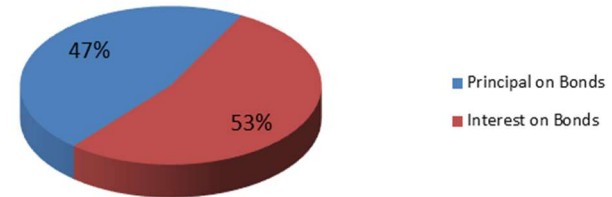


# Debt Service Budget Graphs

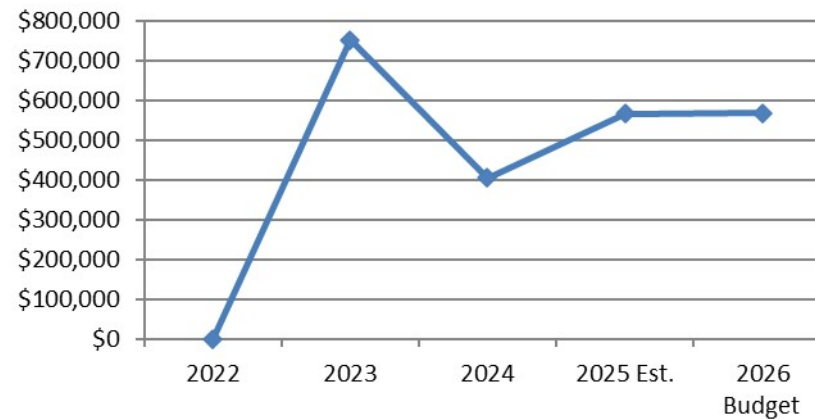
**FY 2025-2026 Debt Service Revenues**



**FY 2025-2026 Debt Service Expenses**



**Budget History (Less Capital)**



# Debt Service Budget

1	DEBT SERVICE									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	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change	3	
4													4	
5	DEBT SERVICE REVENUES												5	
6	301010	311200	Property Taxes - Debt Service	0	666,306	536,695	337,872	146,766	484,638	488,950	473,241	(15,709)	6	
7	301010	312000	Prior Yrs'Taxes-Delinquent	0	30,560	12,814	1,903	14,025	15,928	30,000	20,000	(10,000)	7	
8	301010	315000	Fees-In-Lieu Of Prop Tax	0	51,627	26,447	11,721	16,663	28,384	23,000	26,000	3,000	8	
9	306010	361000	Interest & Investment Earnings	186	3,078	4,376	1,770	1,200	2,970	600	2,000	1,400	9	
10	306010	361200	InvestmntUnrealized(Gain)/Loss	(491)	(156)	2,249	285	100	385	0	0	0	10	
11			Use of (Addition to) Fund Balance						0	107,725	47,178	(60,547)	11	
12	TOTAL REVENUE		(306)	751,414	582,580	353,551	178,754	532,305	650,275	0	568,419	(81,856)	12	
13													13	
14	DEBT SERVICE EXPENDITURES												14	
15	304710	431040	Bank & Investment Account Fees	15	3	9	15	30	45	0	50	50	15	
16	304710	431100	Legal And Auditing Fees	0	0	319	145	0	145	146	169	23	16	
17	304710	481000	Principal on Bonds	0	400,000	240,000	0	250,000	250,000	250,000	265,000	15,000	17	
18	304710	482000	Interest on Bonds	0	331,413	163,600	157,600	157,600	315,200	308,950	315,200	302,700	(6,250)	18
19	304710	484000	Paying Agents Fees	0	1,000	500	500	0	500	500	500	0	19	
20	304710	491000	Transfer To Other Funds	0	20,020	0	0	0	0	0	0	0	20	
21	TOTAL EXPENDITURES		15	752,436	404,427	158,261	407,630	565,891	559,596	315,250	568,419	8,823	21	
22													22	
23	EXCESS (DEFICIENCY) OF												23	
24	REVENUES OVER EXPENDITURES		(321)	(1,022)	178,153	195,290	(228,876)	(33,586)	90,679	(315,250)	0	(90,679)	24	

# City of Bountiful, Utah

## FY2025-2026 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



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# 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.

In November 2024 voters reauthorized the RAP Tax for another ten years. The City Council has prioritized the replacement and improvement of existing parks as the best use of the majority of the funding. The new authorization, which begins April 1, 2026 will be allocated 75% to existing park refurbishment, 10% for trail improvements, 10% for grants to art and cultural organizations, and 5% for the City's public art program.

## 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 revenues dedicated to art and cultural organizations.
- Fund an irrigation control system for City Parks and properties.

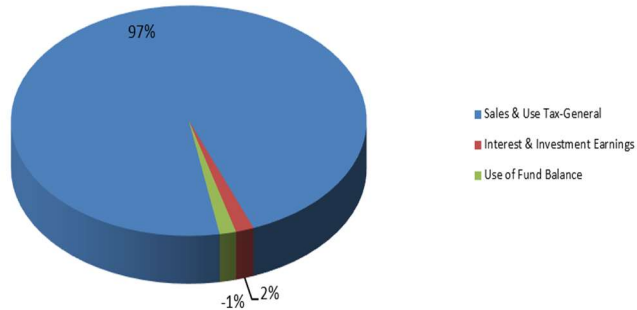
## Operational Budget Highlights

### Revenues

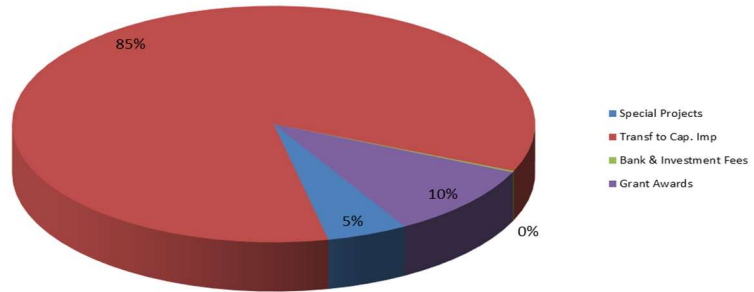
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
313000	Sale and Use Tax	Expected increase of approx. \$11,000 in revenue.	Yes	Financial Balance and Accountability

# RAP Tax Budget Graphs

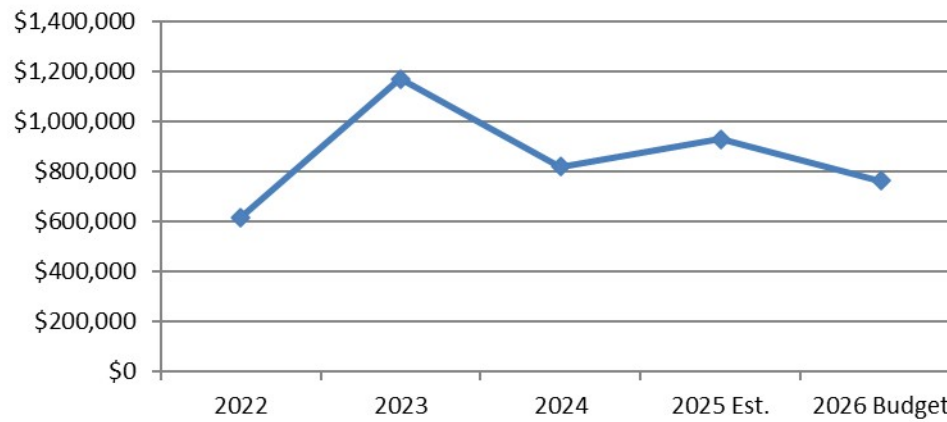
**FY 2025-2026 RAP Tax Revenues**



**FY 2025-2026 RAP Tax Expenses**



**Budget History  
(Less Capital)**



# RAP Tax Budget

1	RAP TAX										Amended		
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	
3	Account Number		Account Description	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change
4													
5	RAP TAX REVENUES												
6	831050	313000	Sales & Use Tax-General	729,204	739,768	796,707	268,503	481,497	750,000	750,000		761,250	11,250
7	836010	361000	Interest & Investment Earnings	5,654	8,844	9,552	5,849	5,849	11,698	8,000		13,000	5,000
8	836010	361200	InvestmntUnrealized(Gain)/Loss	(12,753)	(760)	1,495	189	0	189	0		0	0
9	838000	385000	Donations/Contributions - Cash	25,000	45,000	0	0		0	0			0
10	Use of (Addition to) Fund Balance								0	589,739		(11,769)	(601,508)
11	TOTAL REVENUE			747,104	792,853	807,754	274,542	487,346	761,887	1,347,739	0	762,481	(0)
12													
13	RAP TAX EXPENDITURES												
14	838300	426100	Special Projects	59,248	243,178	121,244	0	245,000	245,000	245,000		37,993	(207,007)
15	838300	431040	Bank & Investment Account Fees	458	266	26	39	261	300	300		300	0
16	838300	431100	Legal And Auditing Fees	356	376	611	711	289	1,000	1,000		1,000	0
17	838300	473102	ImprovOthrThnBldg-Trails-RAPTx	0	0	0	0	0	0	0		0	0
18	838300	473160	Improv-PublicArt-1% Capital Project	0	0	0	0	0	0	0		0	0
19	838300	491455	TrnsfrToCaptlImprv-CreeksidePk	483,479	334,619	0	0	0	0	0		0	0
20	838300	492020	RAP Tax Grant Award Payments	72,555	51,035	101,955	82,500	0	82,500	82,500		76,125	(6,375)
21	838300	492045	Transfer To Capital ImprovFund	0	540,500	594,900	0	600,000	600,000	600,000		647,063	47,063
22	TOTAL EXPENDITURES			616,096	1,169,974	818,737	83,250	845,550	928,800	928,800	0	762,481	(166,319)
23													
24	EXCESS (DEFICIENCY) OF												
25	REVENUES OVER EXPENDITURES			131,008	(377,121)	(10,983)	191,292	(358,204)	(166,913)	418,939	0	0	(418,939)

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

## Fiscal Year Priorities

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

## Operational Budget Highlights

### Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
731010-311100 – 736010-361200	Revenues	Budget increase of \$278,138 based on anticipated revenues: general property taxes / property tax increment – RDA / rental – misc. / interest & investment earnings.	No.	Tier I: Open, Accessible, & Interactive Government.

## Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
737300-411000 - 737300-491640	Various	Budget increase of \$18.378 due to typical merit increase salaries, cost of living adjustment increases, and related personnel benefit expenses, etc.	Yes.	Tier I: Open, Accessible, & Interactive Government.

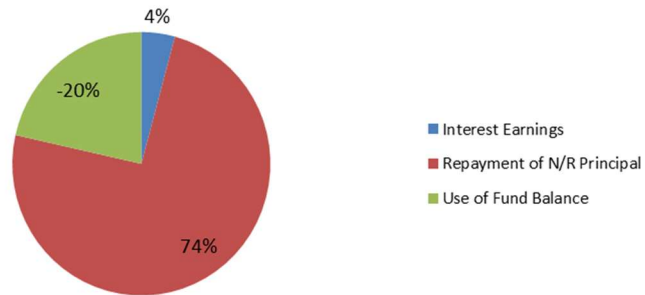
## Performance Measures

Tier 1: Community-Compatible Economic Development									
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.		FY2023 Actual		FY2024 Actual		FY2025 Target		FY2025 Budget
	# of budgeted projects		5		2		2		N/A
	# of completed projects		2		1		2		N/A

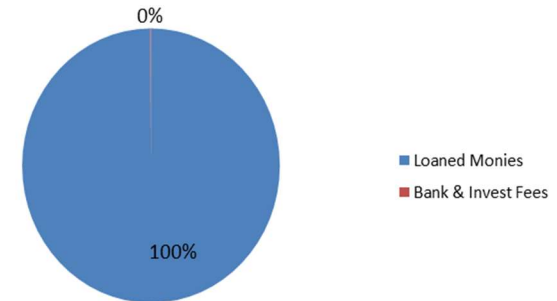


## RDA Revolving Loan Budget Graphs

**FY 2025-2026 RDA Revolving Loan  
Revenues**



**FY 2025-2026 RDA Revolving Loan  
Expenditures**



# RDA Revolving Loan Budget

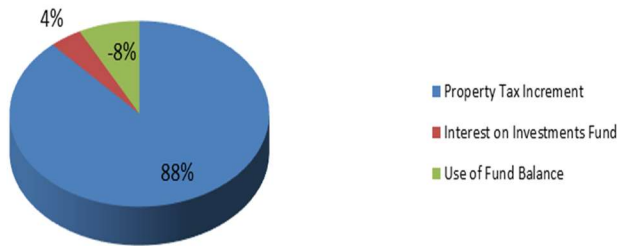
REDEVELOPMENT AGENCY (REVOLVING LOAN FUND)											
			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	
	Account Number	Account Description	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	Fiscal Year	Dollar
										2025 Budget	Change
	REVENUES										
	726010 361000	Interest & Investment Earnings	28,919	102,106	148,115	4,037	4,037	8,074	108,000		15,633 (92,367)
	726010 361088	Interest-ColonialSquareOwner's	12,970	9,964	6,867	2,242	1,433	3,675	3,675		631 (3,044)
	726010 361089	Interest-Broadhead&Associates	14,636	13,968	22,112	17,717	12,496	30,213	30,213		17,264 (12,949)
	726010 361090	Interest-RenaissanceT.C.Master	6,610	9,320	8,441	4,507	3,028	7,535	7,535		6,601 (934)
	726010 361091	Interest-AlphaGraphicsConstrtn	0	0	0	8,810	13,008	21,818	0		25,261 25,261
	726010 361092	Interest-TheBrooksLLCConstrtn	0	0	0	4,452	5,382	9,833	0		12,074 12,074
	726010 361200	InvestmntUnrealized(Gain)/Loss	(81,761)	(37,743)	47,855	6,063	0	6,063	0		0 0
	726000 369030	Repayment Of N/R (Princ)	126,937	153,393	151,471	106,512	104,952	211,464	149,713		594,992 445,279
		Use of (Addition to) Fund Balance						0	300,855		(172,056) (472,911)
	TOTAL REVENUE		108,311	251,008	384,861	154,339	144,336	298,675	599,991	0	500,400 (99,591)
	EXPENDITURES										
	727200 431040	Bank & Investment Account Fees	2,293	1,766	394	86	86	172	480		400 (80)
	727200 461050	Loaned Monies	330,000	0	0	1,340,000	0	1,340,000	1,500,000		500,000 (1,000,000)
	727200 491000	Transfer To Other Funds	0	0	0	2,400,000	0	2,400,000	0		0 0
	TOTAL EXPENDITURES		332,293	1,766	394	3,740,086	86	3,740,172	1,500,480	0	500,400 (1,000,080)
	EXCESS (DEFICIENCY) OF										
	REVENUES OVER EXPENDITURES		(223,982)	249,242	384,467	(3,585,747)	144,250	(3,441,497)	(900,489)	0	0 900,489

## REDEVELOPMENT AGENCY (REVOLVING LOAN FUND)

		Fiscal Year 2025-2026	
	Principal / Interest Schedule	Interest	Principal
	Colonial Square Owner's Association	631	63,661
	Broadhead & Associates, LLC	17,264	425,655
	Renaissance Town Center Master Association	6,601	31,637
	AlphaGraphics Construction	25,261	33,970
	The Brooks LLC Construction	12,074	40,069
	Totals	61,831	594,992

# RDA Operating Budget Graphs

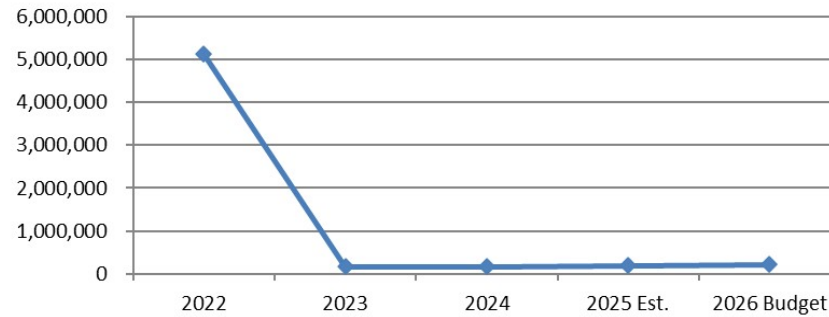
**FY 2025-2026 RDA Operating Fund  
Revenues**



**FY 2025-2026 RDA Operating Fund  
Expenditures**



**Budget History  
(Less Capital)**



# RDA Operating Budget

1	REDEVELOPMENT AGENCY (OPERATING FUND)										Amended		
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	
3	Account Number		Account Description	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change
4													
5	REVENUES												
6	731010	311000	General Property Taxes	70,676	90,908	83,885	0	79,000	79,000	79,000		77,000	(2,000)
7	731040	311100	Property Tax Increment - RDA	926,766	872,589	908,572	0	905,000	905,000	764,947		950,000	185,053
8	733000	335100	State Grants - Miscellaneous	37,500	0	0	0	0	0	0		0	0
9	734000	362060	Rental - Misc	0	0	0	30,000	30,000	60,000	0		72,000	72,000
10	736010	361000	Interest & Investment Earnings	25,066	26,054	49,594	29,514	29,514	59,028	24,000		47,085	23,085
11	736010	361200	InvestmntUnrealized(Gain)/Loss	(11,239)	(13,062)	19,269	2,441	0	2,441	0		0	0
12	TOTAL REVENUES			1,048,769	976,489	1,061,320	61,956	1,043,514	1,105,470	867,947	0	1,146,085	278,138
13													
14	EXPENDITURES												
15	PERSONNEL SERVICES												
16	737300	411000	Salaries - Perm Employees	47,922	53,392	58,853	29,643	31,490	61,133	61,133		70,498	9,365
17	737300	412000	Salaries-Temp & Part-Time	16,099	14,939	13,953	6,303	12,438	18,741	18,741		19,656	915
18	737300	413010	FICA & Medicare Payroll Taxes	4,674	5,045	5,353	2,608	3,617	6,225	6,225		7,011	786
19	737300	413020	Employee Medical Ins	14,299	8,705	9,865	4,743	6,065	10,808	10,808		12,105	1,297
20	737300	413030	Employee Life Ins	260	269	309	133	238	371	371		357	(14)
21	737300	413040	State Retirement & 401 K	8,295	9,584	10,580	5,033	5,647	10,680	10,680		11,579	899
22	737300	425300	Vehicle Allowance	0	0	0	0	1,496	1,496	1,496		1,496	0
23	737300	491640	WorkersCompPremiumCharge-ISF	1,193	1,115	1,458	720	559	1,279	1,279		5,139	3,860
24	TOTAL PERSONNEL SERVICES			92,742	93,049	100,371	49,182	61,550	110,732	110,733	0	127,843	17,110
25													
26	OPERATIONS & MAINTENANCE												
27	737300	422000	Public Notices	0	120	0	0	500	500	500		500	0
28	737300	424000	Office Supplies	30	329	83	44	500	544	500		500	0
29	737300	426100	Special Projects	5,009,195	48,528	48,183	2,421	47,579	50,000	50,000		50,000	0
30	737300	427000	Utilities	2,975	3,282	4,373	2,464	2,083	4,547	1,000		4,000	3,000
31	737300	431000	Profess & Tech Services	3,487	0	0	0	15,000	15,000	15,000		15,000	0
32	737300	431040	Bank & Investment Account Fees	2,713	308	132	201	399	600	144		600	456
33	737300	431100	Legal And Auditing Fees	1,111	3,014	1,082	1,441	0	1,441	1,442		1,446	4
34	737300	431400	Landfill Fees	0	0	105	55	0	55	0		0	0
35	737300	451100	Insurance & Surety Bonds	1,160	3,978	1,491	2,101	0	2,101	1,670		1,670	0
36	737300	455050	Btfl Subconservancy Fees	855	1,012	2,939	2,083	(2,083)	(0)	2,000		0	(2,000)
37	737300	461000	Miscellaneous Expense	100	25	83	0	0	0	0		0	0
38	737300	491150	Admin Services Reimbursement	5,804	5,154	5,711	2,970	2,970	5,940	5,940		5,748	(192)
39	TOTAL OPERATIONS & MAINTENANCE			5,027,429	65,750	64,183	13,781	66,948	80,729	78,196	0	79,464	1,268
40													
41	TOTAL EXPENDITURES			5,120,171	158,799	164,554	62,963	128,498	191,461	188,929	0	207,307	18,378

# RDA Operating Budget (continued)

1	REDEVELOPMENT AGENCY (OPERATING FUND)									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	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change	3
4														4
5	REDEVELOPMENT AGENCY - CAPITAL PROJECTS													5
6	737300	472100	Buildings	0	0	42,517	6,973	750,000	756,973	1,500,000		750,000	(750,000)	6
7	737300	471100	Land	0	0	486,122	2,411,492	0	2,411,492	0		0	0	7
10	737300	473100	Improv Other Than Bldgs	0	0	0	0	0	0	75,000		100,000	25,000	10
11	TOTAL CAPITAL EXPENDITURES			0	0	528,639	2,418,465	750,000	3,168,465	1,575,000	0	850,000	(725,000)	11
12														12
13	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE TRANSFERS			(4,071,402)	817,690	368,127	(2,419,472)	165,016	(2,254,456)	(895,982)	0	88,778	984,760	13
14														14
15	TRANSFERS IN (OUT):													15
16	738010	381000	Transfer From Other Funds	0	0	0	2,400,000	0	2,400,000	0		0	0	16
17			Use of (Addition to) Fund Balance	0	0	0	0	(145,544)	(145,544)			(88,778)	(88,778)	17
18	TOTAL TRANSFERS IN (OUT)			0	0	0	2,400,000	(145,544)	2,254,456	0	0	(88,778)	(88,778)	18
19														19
20														20
21	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(4,071,402)	817,690	368,127	(19,472)	19,472	0	(895,982)	0	0	895,982	21

# 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

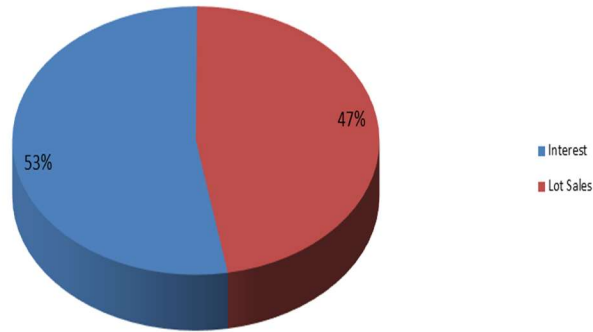
## Operational Budget Highlights

### Revenues

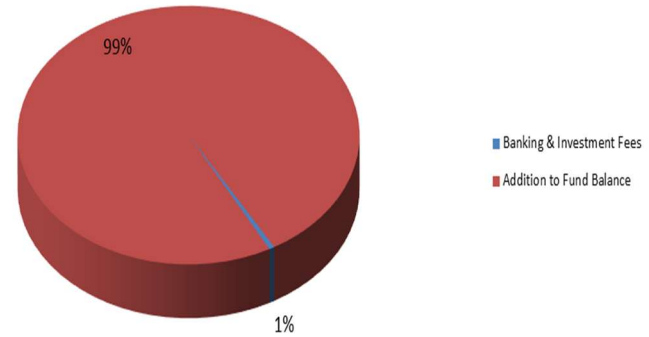
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy & Priority
361000	Interest & Investment Earnings	The budgeted revenue increased by \$6,551. This reflects a true-up correction in budgeted interest to bring it more accurately to what is estimated to be collected in FY25.	Yes	Financial Balance & Accountability
348100	Sale of Cemetery Lots	Increase of \$27,000 in budgeted revenue. This FY26 estimate is based on similar revenue collections to FY25 and FY24. These are the first fiscal years where plot sales are only sold "at time of need" and it has reduced plot sales, but sales have been better than originally estimated for the FY25 budget.	Yes	Financial Balance & Accountability

# Cemetery Perpetual Care Budget Graphs

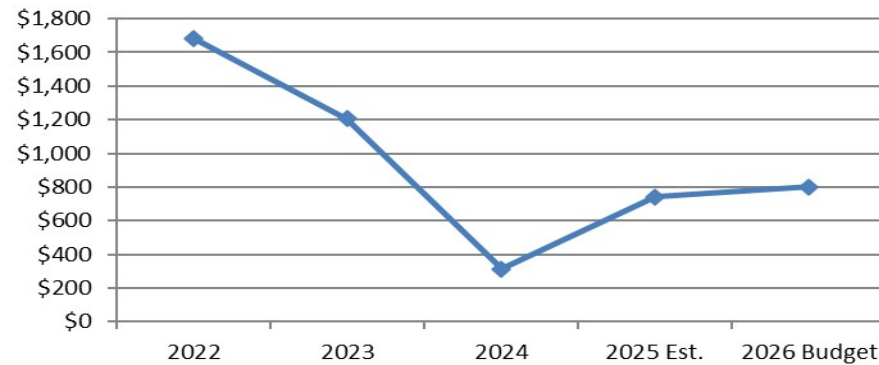
FY 2025-2026 Cemetery Perpetual Care Revenues



FY 2025-2026 Cemetery Perpetual Care Expenses



**Budget History  
(Less Capital)**



# Cemetery Perpetual Care Budget

1	CEMETERY PERPETUAL CARE										Amended				1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year		Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number	Account Description	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	2026 Budget	Change		3
4															4
5	REVENUES														5
6	746010	361000	Interest & Investment Earnings	20,344	67,174	95,735	48,621	48,621	97,243	72,000		78,551	6,551		6
7	746010	361200	InvestmntUnrealized(Gain)/Loss	(54,480)	(24,830)	30,775	3,899	15,000	18,899	0		0	0		7
8	747050	348100	Sale Of Cemetery Lots-Perp.C.	106,140	93,235	67,225	27,925	48,900	76,825	43,000		70,000	27,000		8
9			Use of (Addition to) Fund Balance						0	(120,260)		(147,749)	(27,489)		9
10	TOTAL REVENUE			72,004	135,579	193,735	80,446	112,521	192,967	(5,260)	0	802	6,062		10
11															11
12	EXPENDITURES														12
13	747400	431040	Bank & Investment Account Fees	1,642	1,165	256	331	360	691	400		750	350		13
14	747400	431100	Legal And Auditing Fees	40	40	57	51	0	51	51		52	1		14
15															15
16	TOTAL EXPENDITURES			1,683	1,206	313	382	360	742	451	0	802	351		16
17															17
18	EXCESS (DEFICIENCY) OF														18
19	REVENUES OVER EXPENDITURES			70,321	134,373	193,422	80,064	112,161	192,225	(5,711)	0	0	5,711		19



# 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 55 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 their 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 decreased by \$7,350. This reflects an anticipated cooling of the investment market as the Federal Reserve is expected to reduce their over-night borrowing rate multiple times during fiscal year 2026.	Yes	Financial Balance & Accountability

# Landfill Closure Budget

1	LANDFILL CLOSURE												1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
3	Account Number	Account Description	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	Fiscal Year	2026 Budget	Change	3
4													4
5	REVENUES												5
6	786010 361000	Interest & Investment Earnings	4,443	34,281	51,648	25,608	22,377	47,985	45,600		38,250	(7,350)	6
7		Use of (Addition to) Fund Balance	0	0	0	0		0	(4,800)		(38,250)	(33,450)	7
8	TOTAL REVENUE		4,443	34,281	51,648	25,608	22,377	47,985	40,800	0	0	(40,800)	8
9													9
10	EXPENDITURES												10
11													11
12	TOTAL EXPENDITURES		0	0	0	0	0	0	0	0	0	0	12
13													13
14	EXCESS (DEFICIENCY) OF												14
15	REVENUES OVER EXPENDITURES		4,443	34,281	51,648	25,608	22,377	47,985	40,800	0	0	(40,800)	15

# City of Bountiful, Utah

## FY2025-2026 Operating & Capital Budget

### Tentative Budget

#### ENTERPRISE FUNDS:

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



# Storm Water Fund

## Department Description

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

## Major Roles & Critical Functions

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

## Fiscal Year Priorities

- Storm Water Rate increase to fund planned projects .50 cent increase this year.
- Storm Drain redirection out of back yards San Simeon Way.
- Replace concrete water ways at various locations.

## Operational Budget Highlights

### Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
373500	Storm Water charges	Increased \$167,639 due to rate change of \$.50 per ERU	Yes	Financial Balance & Accountability

Personnel Services

<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
411000 to 491640	Personnel Services	Increased by \$48,981 merit increases, 5% COLA, changes in medical costs and Staff changes	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

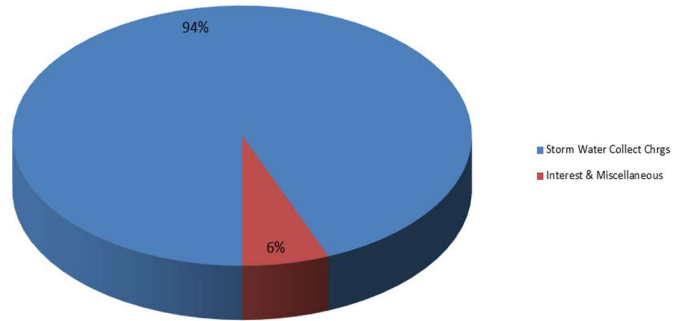
<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
425000	Equip Supplies	Increased \$2,000 rising cost of parts	Yes	Financial Balance & Accountability
441250	Storm Drain Maintenance	Increased \$10,000 Increased concrete costs	Yes	Improve & Maintain Infrastructure
441260	Waterway replacement	Increased \$6,000 Increased concrete costs	Yes	Improve & Maintain Infrastructure
462400	Contract Equipment	Increased \$5,000 Inspect more area	Yes	Financial Balance & Accountability
491150	Admin Services	Decreased \$20,313 Reimburse City for services provided.	Yes	Financial Balance & Accountability
473106	Storm Drain Construction	Decreased \$575,000 Planned Projects construction.	No	Improve & Maintain Infrastructure
474600	Vehicles	Increased \$625,000 Planned vehicle purchases	No	Improve & Maintain Infrastructure

## Performance Measures

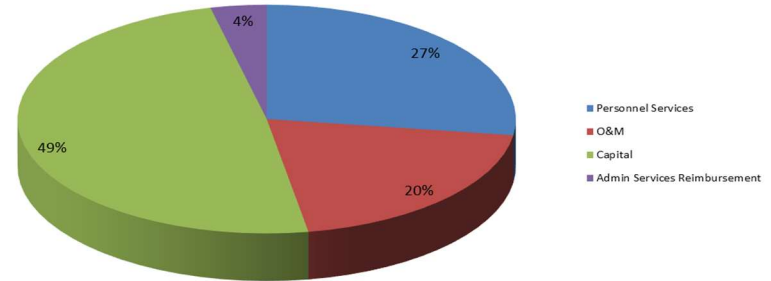
Tier 1 <i>Improve &amp; Maintain Infrastructure</i>						
Priority Objective: <i>Stay ahead of the maintenance curve</i>						
Storm Water	Clean and Inspect 10% of 351,339 feet in Bountiful City Storm Drain network yearly.					
Department Strategy:						
		Performance Measures				
Performance Indicator:		FY2023 Actual		FY2024 Actual		FY2025 Target FY2026 Budget
Cleaning and Inspection Planned footage		35,000		35,000		35,000
Cleaning and Inspection Completed footage		36,749		21,615		21,287 Planned
		105%		62%		61%
						YTD
Cleaning and Inspection Plan accomplished ?		Yes		No		Working Planned
		Cleared mineral deposit in drain line				

# Storm Water Budget Graphs

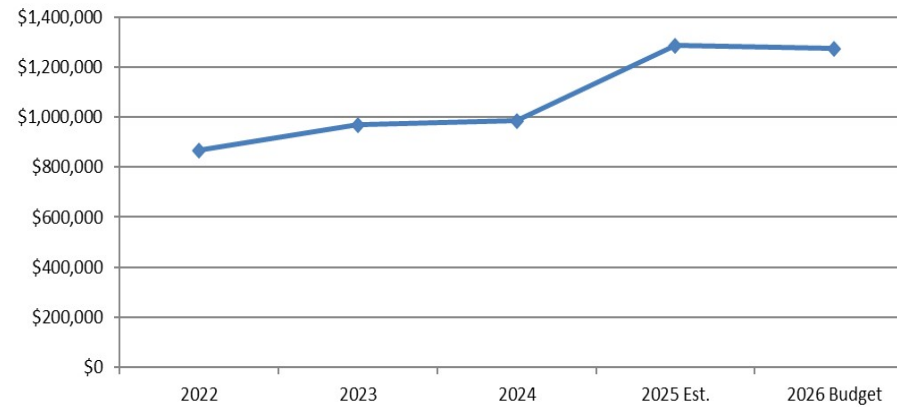
FY 2025-2026 Storm Water Revenues



FY 2025-2026 Storm Water Expenses



Budget History  
(Less Capital)



# Storm Water Budget

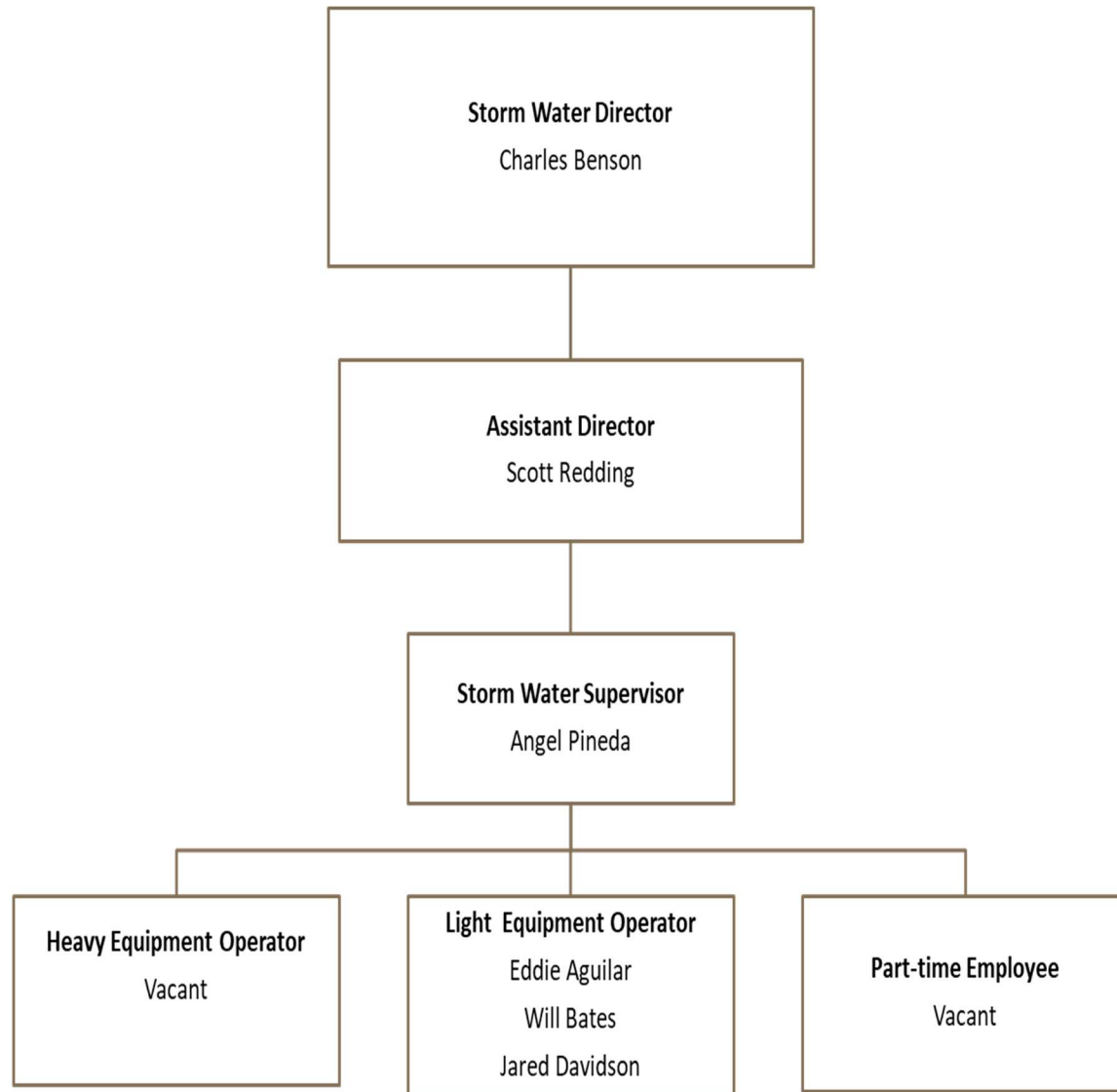
STORM WATER											
Account Number	Account Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	6 Month Actual	6 Month Estimate	Fiscal Year 2025 Est.	Fiscal Year 2025 Budget	Amended Fiscal Year 2025 Budget	Fiscal Year 2026 Budget	Dollar Change
OPERATING REVENUES											
497000 322100	Building Permits	0	9,240	1,140	5,520	500	6,020	2,000		2,000	0
497000 369020	Income From Uncoll Accts	317	265	263	184	116	300	300		300	0
497000 373500	Storm Water Collect Chrgs	1,934,188	2,047,459	2,054,336	978,006	1,030,812	2,008,818	2,008,818		2,176,457	167,639
TOTAL STORM WATER REVENUE		1,934,506	2,056,964	2,055,738	983,709	1,031,429	2,015,138	2,011,118	0	2,178,757	167,639
OPERATING EXPENSES											
PERSONNEL SERVICES											
494900 411000	Salaries - Perm Employees	320,650	371,085	352,978	176,652	231,761	408,413	408,413		443,107	34,694
494900 412000	Salaries-Temp & Part-Time	3,857	2,014	6,479	3,033	21,967	25,000	25,000		25,000	0
494900 413010	FICA & Medicare Payroll Taxes	23,747	27,574	26,871	13,284	19,906	33,190	33,190		35,845	2,655
494900 413020	Employee Medical Ins	63,261	63,176	53,337	24,389	54,756	79,145	79,145		72,235	(6,910)
494900 413030	Employee Life Ins	1,862	1,952	2,102	834	1,845	2,679	2,679		2,619	(60)
494900 413040	State Retirement & 401 K	(12,659)	32,596	34,625	29,894	41,106	71,000	71,000		72,526	1,526
494900 413100	Retired Employee Benefits	(1,499)	(1,936)	6,852	0	0	0	0		0	0
494900 425300	Vehicle Allowance	450	450	451	215	234	449	449		449	(0)
494900 462180	Accrued Comp Time Exp	4,192	(2,857)	(143)	0	0	0	0		0	0
494900 462190	Accrued Sick Leave Exp	222	412	340	0	0	0	0		0	0
494900 462200	Accrued Vacation Expense	1,424	(1,648)	6,089	0	0	0	0		0	0
494900 491640	WorkersCompPremiumCharge-ISF	8,759	10,184	9,700	4,828	7,019	11,847	11,847		28,924	17,077
TOTAL PERSONNEL SERVICES		414,265	503,004	499,681	253,129	378,594	631,723	631,723	0	680,704	48,981
OPERATIONS & MAINTENANCE											
494900 421000	Books Subscr & Mmbrshp	625	572	572	7,489	276	7,765	900		900	0
494900 422000	Public Notices	9,679	1,750	9,380	1,750	10,900	12,650	12,650		12,650	0
494900 423000	Travel & Training	593	(200)	505	0	3,000	3,000	3,000		3,000	0
494900 424000	Office Supplies	511	584	1,771	99	801	900	900		900	0
494900 425000	Equip Supplies & Maint	66,640	71,126	79,617	67,025	17,975	85,000	85,000		87,000	2,000
494900 426000	Bldg & Grnd Suppl & Maint	966	9,503	1,318	801	199	1,000	1,000		1,000	0
494900 427000	Utilities	0	0	200	106	0	106	0		0	0
494900 428000	Internet & Telephone Expense	2,358	1,448	2,077	932	1,668	2,600	2,600		2,600	0
494900 429200	Computer Software	0	0	3,700	1,650	650	2,300	2,300		3,000	700
494900 429300	Computer Hardware	0	0	0	0	1,000	1,000	1,000		1,500	500
494900 431040	Bank & Investment Account Fees	2,499	1,768	484	567	753	1,320	1,320		1,320	0
494900 431000	Profess & Tech Services	39	39	212	0	700	700	700		700	0
494900 431050	Credit Card Merchant Fees	6,921	7,436	1,402	0	0	0	500		0	(500)
494900 431100	Legal And Auditing Fees	751	878	1,095	967	633	1,600	1,600		1,100	(500)
494900 431400	Landfill Fees	330	175	505	195	305	500	500		500	0
494900 441200	Road Matl Patch/ Class C	2,894	7,076	14,314	10,881	14,120	25,000	25,000		25,000	0
494900 441250	Storm Drain Maintenance	100,722	75,059	7,099	32,465	142,535	175,000	175,000		185,000	10,000
494900 441260	Wtrway Replcmnt-Concrete Rpr	6,846	29,751	157,203	123,890	0	123,890	66,000		72,000	6,000
494900 448000	Operating Supplies	15,388	9,650	5,025	3,842	2,158	6,000	6,000		6,200	200
494900 451100	Insurance & Surety Bonds	11,473	11,830	13,356	13,572	928	14,500	14,500		14,500	0
494900 452300	Uncollectible Accounts	1,250	1,424	2,497	397	1,103	1,500	1,500		1,500	0
494900 453600	Loss-Deleted Fixed Assets	2,021	423	459	0	0	0	0		0	0
494900 461000	Miscellaneous Expense	852	237	123	47	454	500	500		500	0
494900 462400	Contract Equipment	111,292	128,764	75,000	1,890	73,110	75,000	75,000		80,000	5,000
494900 491150	Admin Services Reimbursement	107,132	106,419	106,728	55,540	55,540	111,080	111,080		90,767	(20,313)
TOTAL OPERATIONS & MAINTENANCE		451,782	465,712	484,640	324,103	328,807	652,910	588,550	0	591,637	3,087



# Storm Water Budget (continued)

Account Number	Account Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	6 Month Actual	6 Month Estimate	Fiscal Year 2025 Est.	Fiscal Year 2025 Budget	Amended Fiscal Year 2025 Budget	Fiscal Year 2026 Budget	Dollar Change
<b>TOTAL OPERATING EXPENSES</b>		866,047	968,716	984,321	577,232	707,401	1,284,633	1,220,273	0	1,272,341	52,068
<b>EARNINGS (LOSS) FROM OPERATIONS</b>		1,068,459	1,088,248	1,071,417	406,477	324,028	730,505	790,845	0	906,416	115,571
<b>NON-OPERATING REVENUES (EXPENSES)</b>											
493000 331210	FEMA Federal Assistance	814	0	0	0	0	0	0		0	0
493000 334100	Federal Grants - Miscellaneous	0	0	24,556	0	0	0	0		0	0
496020 364000	Gain on Fixed Asset Sales	0	0	9,500	0	0	0	0		0	0
496000 369000	Sundry Revenues	6,144	6,456	7,844	2,995	2,805	5,800	5,800		5,800	0
496010 361000	Interest & Investment Earnings	31,625	103,988	184,089	82,475	82,475	164,950	15,000		134,000	119,000
496010 361200	InvestmntUnrealized(Gain)/Loss	(88,671)	(40,572)	58,468	9,030	0	9,030	0		0	0
498020 387120	Impact Fees	5,287	1,740	3,820	3,300	0		0		0	0
498030 387130	Contr-in Aid - Storm Drains	0	30,295	116,200	0	0	0	0		0	0
494900 453100	Interest Expense	0	(99)	(451)	(1,185)	0	(1,185)	0		0	0
<b>NON-OPERATING REVENUES - NET</b>		(44,800)	101,808	404,027	96,616	85,280	178,596	20,800	0	139,800	119,000
<b>EARNINGS (LOSS) BEFORE CAPITAL &amp; TRANSFERS</b>		1,023,659	1,190,056	1,475,444	503,093	409,308	909,101	811,645	0	1,046,216	234,571
<b>STORM WATER - CAPITAL PROJECTS</b>											
494900 473106	Storm Drain Construction	318,023	659,859	390,324	600,361	0	600,361	1,175,000		600,000	(575,000)
494900 474600	Vehicles	346,927	0	408,573	0	0	0	0		625,000	625,000
<b>TOTAL CAPITAL EXPENSES</b>		664,950	659,859	798,897	600,361	0	600,361	1,175,000	0	1,225,000	50,000
<i>Not included in "Earnings (Loss)" when depreciation included.</i>											
<b>Accrual Accounting Adjustments</b>											
494900 454800	Depreciation Expense	432,824	462,247	492,836	0	0	0	N/A	N/A	N/A	N/A
494900 496000	Fixed Assets Adjustments	(638,282)	(656,611)	(798,847)	0	0	0	N/A	N/A	N/A	N/A
<b>Total Accrual Accounting Adjustments</b>		(205,458)	(194,364)	(306,011)	0	0	0	0	0	0	0
<b>TOTAL STORM WATER EXPENSES</b>		1,325,539	1,434,310	1,477,658	1,178,778	707,401	1,884,994	2,395,273	0	2,497,341	102,068
<b>EARNINGS (LOSS) BEFORE OPERATING TRANSFERS</b>		564,167	724,561	982,558	(97,268)	409,308	308,740	(363,355)	0	(178,784)	184,571
<b>OPERATING TRANSFERS IN (OUT):</b>											
Use of (Addition to) Net Position						(308,740)	(308,740)		0	178,784	
<b>TOTAL OPERATING TRANSFERS IN (OUT)</b>		0	0	0	0	(308,740)	(308,740)	0	0	178,784	178,784
<b>NET EARNINGS (LOSS)</b>		564,167	724,561	982,558	(97,268)	100,568	0	(363,355)	0	0	363,355

# Storm Water Organizational Chart



# Fiber Fund

## Department Description

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

## Major Roles & Critical Functions

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

## Fiscal Year Priorities

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

# Operational Budget Highlights

## Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
374110 to 374140	Infrastructure Fees - Residential	Fees collected by Bountiful City based on connection speeds desired by the customer. Fees are used to cover debt service. Each customer is billed separately by UTOPIA or the customer's chosen Internet Service Provider (ISP) for transport service fees. The significant increases are due to FY26 being the first year the full network will be orderable to all residents. Estimated at a 15% take rate.	Yes	Tier 1: Financial Balance & Accountability
374200	Fiber Network Charge – Non-residential	Fees to non-residential customers for connection to the network to be used to cover debt service obligations. Fees are billed by UTOPIA and shared with Bountiful based on type of service. Each customer is billed separately by UTOPIA or the customer's chosen Internet Service Provider (ISP) for transport service fees. Increased budget is due to the network expansion to all non-residential customers.	Yes	Tier 1: Financial Balance & Accountability
374300	Fiber Network Refresh Fee	\$6.50 per-month fee charged and remitted to the City by UTOPIA for network upgrades. The \$126,567 increase is due to FY26 being the first year the full network will be orderable to all residents. Estimated at a 15% take rate.	Yes	Tier 2: Improve & Maintain Infrastructure

**Operating Expenses**

<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
451100	Insurance & Surety Bonds	The budgeted \$17,638 decrease from FY25 is due to FY25 being overly high due to the unknown cost of insurance for the new operation. FY26 is based on a 5.2% increase from the actual insurance cost in FY25.	Yes	Tier 2: Open, Accessible, & Interactive Government
491150	Admin Services Reimbursement	The \$23,722 decrease reflects the reallocation of staff time spent on Fiber operations as much of the initial start-up work was performed in FY25.	Yes	Tier 2: Open, Accessible, & Interactive Government

**Non-Operating Revenues & Expenses**

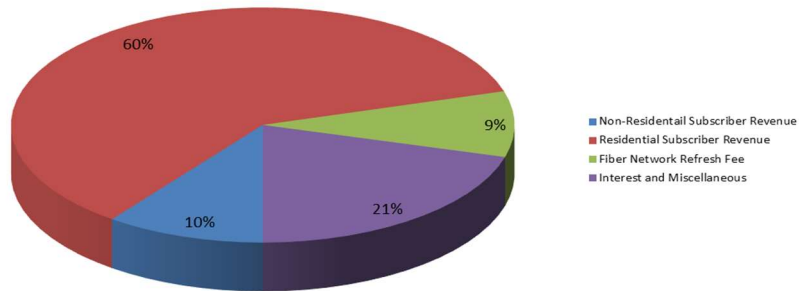
<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
361000	Interest & Investment Earnings	The decreased budget of \$1,500,000 is reflective of the significantly reduced balance in the construction bond fund account. The FY25 network construction costs drew down significant amounts of the balance. Additionally, FY26 interest rates are expected to decline for FY25.	No	Tier 2: Open, Accessible, & Interactive Government
481000	Principal on Bonds	The FY25 budget did not include a budget line for the annual bond principal payment. FY26 budget will include that principal payment.	No	Tier 2: Open, Accessible, & Interactive Government

**Capital:**

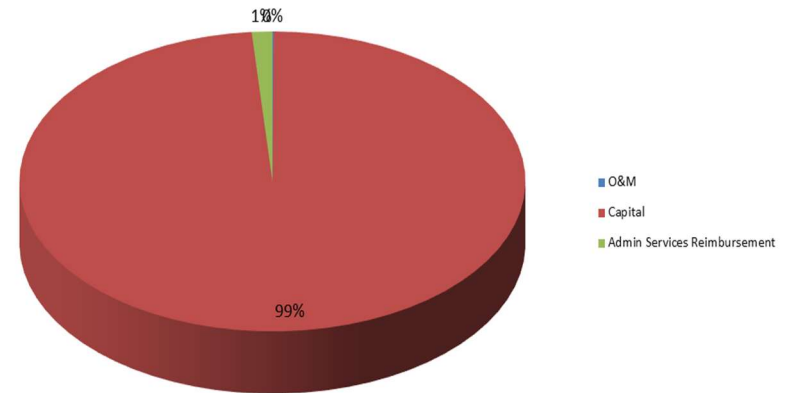
<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
472150	Fiber Hut Buildings Construction	Costs related to network specific structures (Huts). Budgeted decrease is due to FY24 & FY25 being the major years of network construction, while FY26 is anticipated to be the final pieces of network construction and customer installations/connections. FY26 reflects costs associated with the estimated final three huts to be built.	Yes	Tier 2: Improve & Maintain Infrastructure
473150	Fiber Lines/Conduit Construction	Costs of fiber cable and conduit along with related components and costs necessary to install and put the network and customers in service. \$7,238,330 decreased budget reflects the aforementioned finalization of the network construction. FY26 budget is predominately costs associated with customer installation/connection.	Yes	Tier 2: Improve & Maintain Infrastructure
474510	Fiber Hut Equipment Purchase/Installation	Costs of electronic components, and support hardware and software to enable functionality of the fiber huts. Includes Uninterruptible Power Supplies (UPS); Generators; HVAC; switches, racks, etc.. FY26 budget reflects the costs associated with equipping the estimated final three new huts.	Yes	Tier 2: Improve & Maintain Infrastructure

# Fiber Budget Graphs

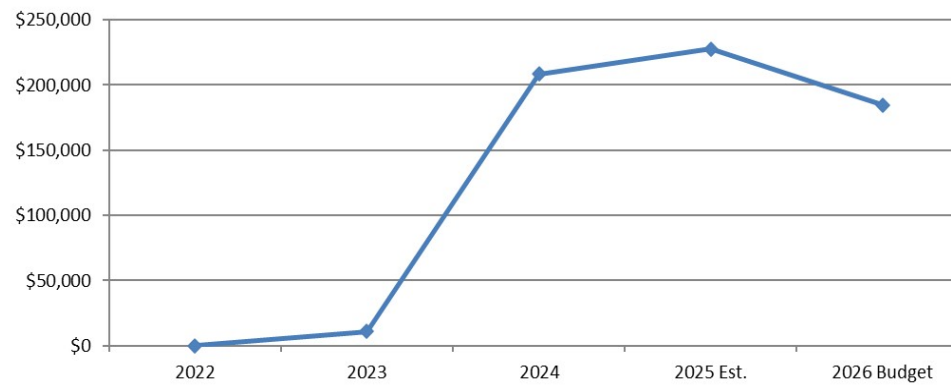
FY 2025-2026 Fiber Revenues



FY 2025-2026 Fiber Expenses



Budget History  
(Less Capital)



# Fiber Budget

FIBER										Amended		
Account Number	Account Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	6 Month Actual	6 Month Estimate	Fiscal Year 2025 Est.	Fiscal Year 2025 Budget	Fiscal Year 2025 Budget	Fiscal Year 2026 Budget	Dollar Change	
OPERATING REVENUES												
507000 374110	250Mbps Infrastructure Fee-Res	0	0	1,602	6,100	9,000	15,100	160,000		193,920	33,920	
507000 374120	1Gbps Infrastructure Fee-Resid	0	0	5,425	20,755	38,111	58,866	160,000		607,863	447,863	
507000 374130	10 Gbps Infrastructure Fee-Res	0	0	0	69	264	333	100		3,729	3,629	
507000 374140	2.5Gbps Infrastructure Fee-Res	0	0	0	276	2,742	3,018	0		70,855	70,855	
507000 374200	FiberNetworkTransportFeeNonRes	0	2,991	75,273	48,089	51,000	99,089	80,400		148,633	68,233	
507000 374300	Fiber Network Refresh Fee	0	113	3,484	6,591	12,109	18,700	5,000		131,567	126,567	
TOTAL FIBER REVENUE		0	3,104	85,784	81,879	113,226	195,104	405,500	0	1,156,566	751,066	
OPERATING EXPENSES												
OPERATIONS & MAINTENANCE												
505000 422000	Public Notices	0	0	0	808	0	808	0		1,000	1,000	
505000 425000	Equip Supplies & Maint	0	0	0	0	0	0	1,000		0	(1,000)	
505000 426000	Bldg & Grnd Suppl & Maint	0	0	0	0	0	0	1,000		0	(1,000)	
505000 427000	Utilities	0	0	4	0	0	0	0		0	0	
505000 431040	Bank & Investment Account Fees	0	0	5	(0)	0	(0)	200		0	(200)	
505000 431100	Legal And Auditing Fees	0	0	0	2,964	0	2,964	2,965		4,499	1,534	
505000 431400	Landfill Fees	0	0	120	980	0	980	0		0	0	
505000 451100	Insurance & Surety Bonds	0	0	18,250	2,568	0	2,568	20,440		2,701	(17,739)	
505000 452300	Uncollectible Accounts	0	0	25	0	40	40	100		100	0	
505000 454800	Depreciation Expense	0	10,897	21,795	0	22,000	22,000	0		0	0	
505000 461000	Miscellaneous Expense	0	0	0	0	0	0	5,000		0	(5,000)	
505000 483500	Arbitrage Compliance Fees	0	0	0	0	0	0	2,000		2,000	0	
505000 491150	Admin Services Reimbursement	0	0	168,372	99,048	99,048	198,096	198,096		174,374	(23,722)	
TOTAL OPERATIONS & MAINTENANCE		0	10,897	208,570	106,369	121,088	227,457	230,801	0	184,674	(46,127)	
TOTAL OPERATING EXPENSES		0	10,897	208,570	106,369	121,088	227,457	230,801	0	184,674	(46,127)	
EARNINGS (LOSS) FROM OPERATIONS		0	(7,793)	(122,786)	(24,490)	(7,862)	(32,353)	174,699	0	971,892	797,193	
NON-OPERATING REVENUES (EXPENSES)												
505000 453110	Interest Expense-InterfundPybl	0	7,201	(76,791)	(35,404)	(57,201)	(92,605)	(200,000)		(182,362)	17,638	
505000 476000	Bond Issuance Costs	0	0	(379,814)	0	0	0	0		0	0	
505000 484000	Paying Agents Fees	0	0	(2,250)	(1,500)	0	(1,500)	(2,250)		(1,500)	750	
506010 361000	Interest & Investment Earnings	0	0	1,973,443	539,581	440,818	980,399	1,800,000		300,000	(1,500,000)	
506010 361200	InvestmntUnrealized(Gain)/Loss	0	0	64	8	100	108	0		0	0	
505000 481000	Principal on Bonds	0	0	0	0	0	0	0		(760,000)	(760,000)	
505000 482000	Interest on Bonds	0	0	(1,869,418)	0	(2,017,300)	(2,017,300)	(2,017,300)		(1,981,050)	36,250	
505000 482020	Int on Bonds Premium Amort	0	0	61,989	0	(61,989)	(61,989)	0		(61,989)	(61,989)	
NON-OPERATING REVENUES - NET		0	7,201	(292,777)	502,685	(1,695,572)	(1,192,887)	(419,550)	0	(2,686,901)	(2,267,351)	
EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		0	(592)	(415,563)	478,195	(1,703,434)	(1,225,240)	(244,851)	0	(1,715,009)	(1,470,158)	



# Fiber Budget (continued)

1	FIBER													1
2														2
3	Account Number	Account Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	6 Month Actual	6 Month Estimate	Fiscal Year 2025 Est.	Fiscal Year 2025 Budget	Amended Fiscal Year 2025 Budget	Fiscal Year 2026 Budget	Dollar Change		3
4														4
5	FIBER - CAPITAL PROJECTS													5
6	505000 472150	Fiber Networks Buildings-Huts	0	50,000	259,000	0	412,000	412,000	412,000		309,000	(103,000)		6
7	505000 473150	Fiber Network Lines/Conduit	0	4,941,000	16,554,583	5,910,511	8,801,437	14,711,947	19,806,000		12,567,670	(7,238,330)		7
10	505000 474510	Fiber Network Hut Equipment	0	200,000	169,800	0	256,000	256,000	226,400		192,000	(34,400)		10
11												0		11
12	TOTAL CAPITAL EXPENSES		0	5,191,000	16,983,383	5,910,511	9,469,437	15,379,947	20,444,400	0	13,068,670	(7,375,730)		12
13	Not included in "Earnings (Loss)" when depreciation included.													13
14														14
15	Accrual Accounting Adjustments													15
16	505000 496000	Fixed Assets Adjustments	0	(5,191,000)	(16,983,383)	0	(15,379,947)	(15,379,947)	0	N/A	N/A	N/A		16
17									0					17
18	Total Accrual Accounting Adjustments		0	(5,191,000)	(16,983,383)	0	(15,379,947)	(15,379,947)	0	0	0	0		18
19														19
21	TOTAL FIBER EXPENSES		0	3,696	2,536,843	6,053,784	(3,714,921)	2,338,862	22,894,751	0	16,240,245	(6,654,506)		21
22														22
23	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		0	(592)	(415,563)	(5,432,316)	4,207,076	(1,225,240)	(20,689,251)	0	(14,783,679)	5,905,572		23
24														24
25	OPERATING TRANSFERS IN (OUT):													25
26	Use of (Addition to) Net Position		0	0	0	0	1,101,262	1,101,262	0		14,783,679			26
27	TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	1,101,262	1,101,262	0	0	14,783,679	14,783,679		27
28														28
29	NET EARNINGS (LOSS)		0	(592)	(415,563)	(5,432,316)	5,308,338	(123,978)	(20,689,251)	0	0	20,689,251		29

# Water Fund

## Department Description

The Bountiful Water Department has a goal of providing quality drinking water to the residents at the best price possible. Department staff are required to obtain Utah's water distribution and treatment certifications and are trained to comply with industry standards. All required sampling and reporting are performed and submitted to the State and Davis County. Department staff are responsible for maintaining 15 reservoirs, 14 booster stations, 9 wells with a total of 40 motors and 1 Ultra Filtration water treatment plant that supplies drinking water to 181 miles of main line, 11,139 service connections and 1,652 fire hydrants. Our system also includes 260 PRV's (Pressure Reducing Valves), and an automated radio meter reading system. Staff respond during and after hours to repair diverse types of leaks, water quality and other system issues. We strive to replace 3.5 miles of water main line a year as part of our 40-year pipe replacement plan.

## Major Roles & Critical Functions

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

## Fiscal Year Priorities

- Viewmont Well Rehabilitation.
- LCRI (Lead and Copper Rule Improvements) service line inventory compliance.
- Fire hydrant and valve maintenance program.
- Main line pipe replacement.
- Improve our Cross Connection Program.

# Operational Budget Highlights

## Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
369020	Income from uncollectible 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. Increase of (\$686,000)	Yes	Appropriate & reasonable utility rates
372400	Connection fees	Our connection fees will stay the same this year.	No	Balanced revenue sources

## Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries-Perm Employees	5% cost of living increase and eligible employees receiving merit increases with changes in staffing. Increase of (\$94,552)	Yes	Foster the growth of jobs & services
413010	Fica Taxes	More being taken for FICA taxes. Increase of (\$4,173)	Yes	Transparency
413020	Employee Medical Insurance	Employee changes in medical insurance premiums. Decrease of (\$49,242)	Yes	Transparency
413030	Employee Life Insurance	Increase being taken for life insurance. Decrease of (\$856)	Yes	Transparency
413040	State Retirement & 401K	Increased number of contributions to retirement. Decrease of (\$3,293)	Yes	Transparency
491640	Workers Comp Premium Charge	The amount contributed to Workers Comp. Increase of (\$46,258)	Yes	Transparency

### **Operations and Maintenance**

<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
415000	Employee Education Reimbursement	One employee would like to utilize this program. Decrease of (\$500)	Yes	Adequate professional, well-trained staff
423000	Travel & Training	Water conference, two new employees need to get certifications. Increase of (\$1,000)	No	Adequate professional, well-trained staff
426000	Building & Grounds Supply & Maintenance	Maintenance for Garage doors, heaters/AC, elevator, and overhead crane. No increase	No	Stay ahead of the maintenance curve
427000	Utilities	The cost to pay for utilities for our facilities. (\$40,000)	yes	Transparency
429200	Computer Software	Costs of computer software for the department. This will help build a reserve for software needed in the future. Increase of (\$9,371)	Yes	Stay ahead of the maintenance curve
429300	Computer Hardware	Cost of computer hardware for the department. This will help build a reserve for computer hardware needed in the future. Increase of (\$11,978)	Yes	Stay ahead of the maintenance curve
431000	Professional and Technical Service	Services needed for our facilities, electrician services, blue staking, and increased sampling for the State and EPA.	No	Stay ahead of the maintenance curve
431050	Credit Card Merchant Fees	Fees will be paid by customers.	Yes	Transparency

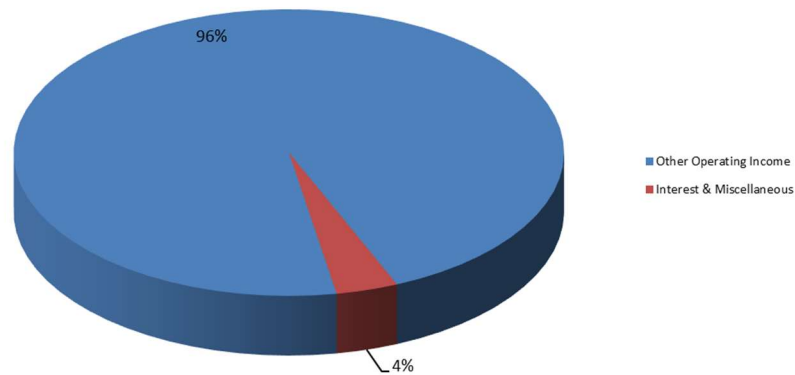
431100	Legal and Auditing Fees	Independent financial audit allocation Increase of (\$126)	Yes	Transparency
448000	Operation Supplies	Chemicals needed for water treatment. Tool replacement. ArcGIS GPS unit purchase. Increase of (\$10,000)	No	Stay ahead of the maintenance curve
448400	Distribution and system repair and maintenance	Materials for pipe replacement projects and routine water system maintenance supplies.	Yes	Stay ahead of the maintenance curve
448650	Meters	AMR replacement, Meter reading equipment/ software upgrade. Various meter sizes replacement. Plastic meter lids.	No	Stay ahead of the maintenance curve
451100	Insurance and Surety Bonds	This line item will decrease. (\$817)	Yes	Transparency
461300	Street Opening Expense	The price of asphalt and concrete is increasing.	yes	Stay ahead of the maintenance curve
461400	Purchase Of Water	Yearly contracted water purchased from Weber Basin. Increase of (\$10,000)	Yes	Transparency
491150	Admin Services Reimbursement	The water department's portion for administration services. Decrease of (\$3,703)	Yes	Foster the growth of jobs & services
381000	Transfer From Other Funds	Transfer of ARPA funds. (\$2,000,000)	No	Transparency

# Performance Measures

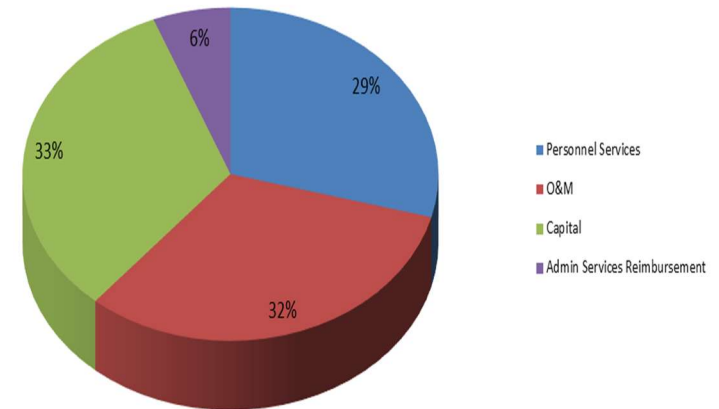
Tier 1 <i>Improve &amp; maintain infrastructure</i>							
Priority Objective: <i>Stay ahead of the maintenance curve</i>							
Department Strategy:	Replace the cities aging infrastructure with new PVC pipe to reduce main line leaks and improve water quality. Keep on track with our pipe replacement plan.						
Performance Indicator:	Amount of PVC pipe replaced		FY2023 Actual	FY2024 Actual	FY2025 Target		FY2026 Budget
	New pipe installed (in feet)		6,269	7,580	7,920		15,840
Tier 1 <i>Improve &amp; maintain infrastructure</i>							
Priority Objective: <i>Stay ahead of the maintenance curve</i>							
Department Strategy:	Annually check all PRV (Pressure Reducing Valves) stations and perform routine maintenance and rebuilds to continue performance and replace as needed.						
Performance Indicator:	Annual PRV site inspection and work preformed.		FY2023 Actual	FY2024 Actual	FY2025 Target		FY2026 Budget
	PRV stations visited		76	130	130		130
	PRV rebuilt		34	16	20		30
	PRV replaced		1	2	2		2
Tier 1 <i>Improve &amp; maintain infrastructure</i>							
Priority Objective: <i>Stay ahead of the maintenance curve</i>							
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 Indicator:	How much is pipe replacment lowering the number of leaks?		FY2023 Actual	FY2024 Actual	FY2025 Target		FY2026 Budget
	Main line leaks		79	71	60		85
	Service leaks		26	15	20		25

# Water Budget Graphs

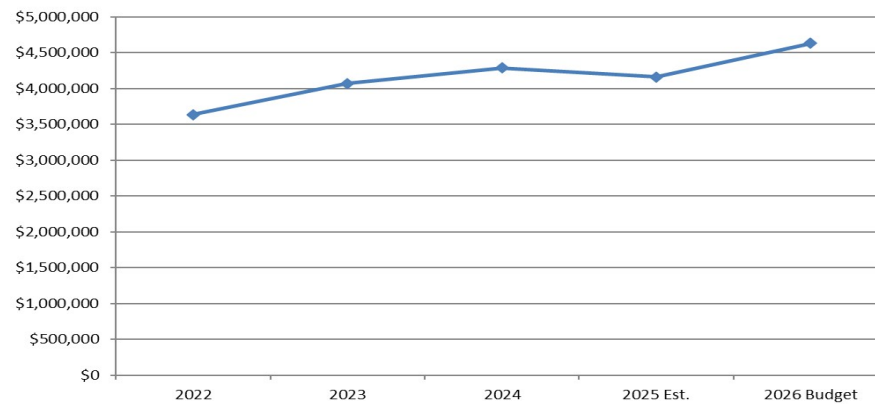
FY 2025-2026 Water Revenues



FY 2025-2026 Water Expenses



Budget History  
(Less Capital)



# Water Budget

Account Number	Account Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	6 Month Actual	6 Month Estimate	Fiscal Year 2025 Est.	Fiscal Year 2025 Budget	Amended Fiscal Year 2025 Budget	Fiscal Year 2026 Budget	Dollar Change
<b>OPERATING REVENUES</b>											
517000 369020	Income From Uncoll Accts	793	662	656	460	540	1,000	1,000		1,000	0
517000 371110	Metered Water Sales	5,303,723	5,439,331	5,933,682	2,899,164	3,300,836	6,200,000	6,200,000		6,886,000	686,000
517010 372400	Connection Fees	22,835	16,942	19,835	11,878	15,000	26,878	40,000		40,000	0
<b>TOTAL OPERATING REVENUES</b>		5,327,350	5,456,935	5,954,173	2,911,501	3,316,376	6,227,877	6,241,000	0	6,927,000	686,000
<b>OPERATING EXPENSES</b>											
<b>PERSONNEL SERVICES</b>											
515100 411000	Salaries - Perm Employees	955,434	1,045,290	1,114,879	575,552	619,836	1,195,388	1,195,388		1,258,592	63,204
515100 412000	Salaries-Temp & Part-Time	13,188	19,448	22,096	5,153	34,847	40,000	40,000		40,000	0
515100 413010	FICA & Medicare Payroll Taxes	71,926	79,436	85,352	43,170	51,337	94,507	94,507		99,342	4,835
515100 413020	Employee Medical Ins	195,959	194,144	224,503	116,771	142,003	258,774	258,775		326,206	67,431
515100 413030	Employee Life Ins	5,162	5,257	5,808	2,504	4,268	6,772	6,772		5,953	(819)
515100 413040	State Retirement & 401 K	(40,394)	102,309	116,185	148,441	60,393	208,834	208,834		206,964	(1,870)
515100 413100	Retired Employee Benefits	(4,905)	(6,632)	35,389	0	0	0	0		0	0
515100 462180	Accrued Comp Time Exp	(156)	(283)	341	0	0	0	0		0	0
515100 462190	Accrued Sick Leave Exp	1,199	(3,631)	2,777	0	0	0	0		0	0
515100 462200	Accrued Vacation Expense	3,443	(11,644)	2,716	0	0	0	0		0	0
515100 491640	WorkersCompPremiumCharge-ISF	18,609	20,484	22,001	11,141	12,470	23,611	23,611		70,181	46,570
<b>TOTAL PERSONNEL SERVICES</b>		1,219,465	1,444,179	1,632,048	902,732	925,154	1,827,886	1,827,887	0	2,007,238	179,351
<b>OPERATIONS &amp; MAINTENANCE</b>											
515100 415000	Employee Education Reimb	0	0	0	0	0	0	2,500		2,000	(500)
515100 421000	Books Subscr & Mmbrshp	6,884	2,413	6,556	50	7,450	7,500	7,500		7,500	0
515100 422000	Public Notices	5,688	4,016	0	0	5,000	5,000	5,000		5,000	0
515100 423000	Travel & Training	14,103	17,634	19,417	4,921	10,779	15,700	15,700		16,700	1,000
515100 424000	Office Supplies	574	1,052	1,013	143	857	1,000	1,000		1,000	0
515100 425000	Equip Supplies & Maint	83,906	124,962	83,851	33,868	79,632	113,500	113,500		113,500	0
515100 426000	Bldg & Grnd Suppl & Maint	40,770	59,704	48,618	30,503	9,497	40,000	40,000		40,000	0
515100 427000	Utilities	548,099	638,027	656,010	371,683	188,317	560,000	560,000		580,000	20,000
515100 428000	Internet & Telephone Expense	80,155	40,690	20,380	7,896	17,104	25,000	25,000		25,000	0
515100 429200	Computer Software	0	0	4,428	0	5,082	5,082	5,082		14,453	9,371
515100 429300	Computer Hardware	8,041	10,083	19,297	7,113	0	7,113	5,258		17,236	11,978
515100 431000	Profess & Tech Services	100,638	108,365	97,919	55,836	49,164	105,000	105,000		105,000	0
515100 431040	Bank & Investment Account Fees	4,538	2,319	421	696	1,304	2,000	2,000		2,000	0
515100 431050	Credit Card Merchant Fees	23,822	25,599	4,824	0	0	0	0		0	0
515100 431100	Legal And Auditing Fees	2,531	2,793	3,297	2,811	0	2,811	2,812		2,938	126
515100 431400	Landfill Fees	2,435	1,670	2,215	1,030	2,970	4,000	4,000		4,000	0
515100 448000	Operating Supplies	110,498	129,175	131,294	56,074	63,925	119,999	120,000		130,000	10,000
515100 448400	Dist Systm Repair & Maint	378,715	285,230	253,938	243,624	56,376	300,000	300,000		300,000	0
515100 448650	Meters	70,447	269,129	189,757	78,356	66,644	145,000	145,000		145,000	0
515100 451100	Insurance & Surety Bonds	38,490	42,037	46,362	48,854	2,840	51,694	51,694		50,877	(817)
515100 452300	Uncollectible Accounts	4,522	5,819	7,584	908	4,092	5,000	5,000		5,000	0
515100 453600	Loss-Deleted Fixed Assets	103,987	42,518	59,452	0	0	0	0		0	0
515100 461000	Miscellaneous Expense	8,635	1,391	2,087	885	1,500	2,385	3,100		3,100	0



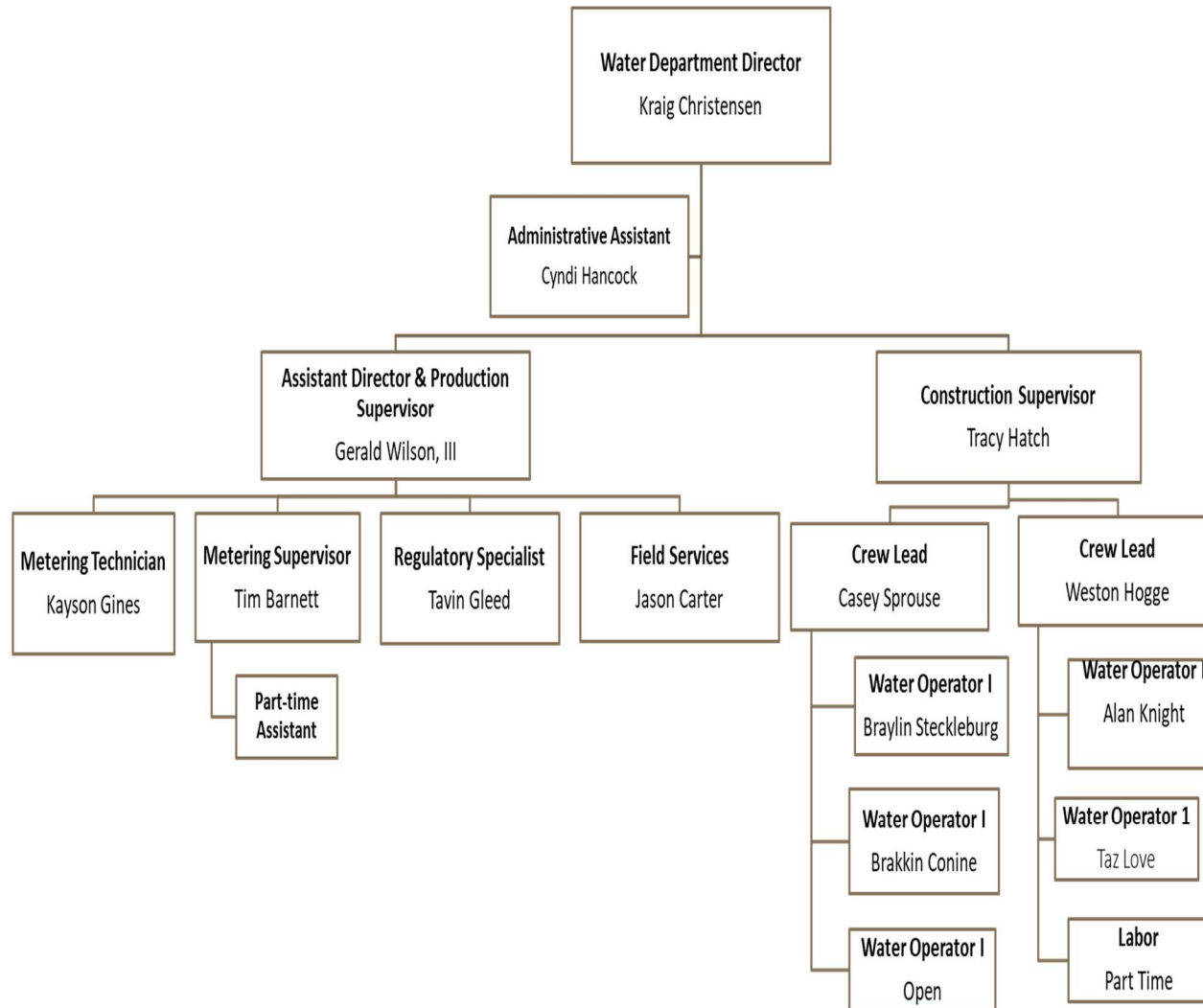
## Water Budget (continued)

WATER											Amended		
			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	
Account Number		Account Description	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change	
515100	461300	Street Opening Expense	148,260	174,071	287,845	184,950	70,050	255,000	255,000		255,000	0	
515100	461400	Purchase Of Water	259,187	240,850	250,300	0	80,448	80,448	311,000		321,000	10,000	
515100	466000	Contingency	0	0	55,361	0	60,000	60,000	60,000		60,000	0	
515100	491150	Admin Services Reimbursement	371,079	393,223	399,360	209,793	209,793	419,586	419,586		415,883	(3,703)	
TOTAL OPERATIONS & MAINTENANCE			2,416,005	2,622,771	2,651,586	1,339,994	992,824	2,332,818	2,564,732	0	2,622,187	57,455	
TOTAL OPERATING EXPENSES			3,635,470	4,066,950	4,283,634	2,242,726	1,917,978	4,160,704	4,392,619	0	4,629,425	236,806	
EARNINGS (LOSS) FROM OPERATIONS			1,691,880	1,389,985	1,670,539	668,775	1,398,398	2,067,173	1,848,381	0	2,297,575	449,194	
NON-OPERATING REVENUES (EXPENSES)													
513000	331210	FEMA Federal Assistance	2,498	0	0	0	0	0	0		0	0	
513000	334100	Federal Grants - Miscellaneous	0	0	185,591	0	0	0	0		0	0	
516000	369000	Sundry Revenues	1,495	1,739	3,203	5,381	0	5,381	1,000		1,000	0	
516000	369300	Restitution - Misc	0	0	0	0	0	0	1,000		1,000	0	
516010	361000	Interest & Investment Earnings	54,385	128,963	149,493	109,694	109,694	219,388	60,000		164,166	104,166	
516010	361200	InvestmntUnrealized(Gain)/Loss	(129,817)	(46,869)	41,735	5,288	0	5,288	0		0	0	
516020	364000	Gain on Fixed Asset Sales	53,200	0	0	29,165	0	29,165	20,000		25,000	5,000	
518020	387120	Impact Fees	95,830	31,553	88,258	31,502	28,498	60,000	60,000		40,000	(20,000)	
518030	387110	Cont Aid-Mains Ltrls Mtrs	142,921	46,732	17,483	12,947	37,053	50,000	50,000		30,000	(20,000)	
NON-OPERATING REVENUES - NET			220,511	162,119	485,762	193,977	175,245	369,222	192,000	0	261,166	69,166	
						0							
EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS			1,912,391	1,552,104	2,156,301	862,752	1,573,643	2,436,395	2,040,381	0	2,558,741	518,360	
CAPITAL EXPENSES													
515100	471100	Land	185,550	0	0	0	0	0	0		0	0	
515100	472100	Buildings	0	0	0	19,950	30,050	50,000	1,000,000		0	(1,000,000)	
515100	472130	Wells	3,063	5,089	760,757	75,192	0	75,192	0		750,000	750,000	
515100	473100	Improv Other Than Bldgs	0	0	0	0	30,000	30,000	30,000		30,000	0	
515100	473110	Water Mains	510,141	1,740,376	1,693,936	700,622	799,378	1,500,000	1,500,000		1,600,000	100,000	
515100	474500	Machinery & Equipment	440,142	218,182	396,785	1,693	98,307	100,000	100,000		70,000	(30,000)	
515100	474600	Vehicles	114,450	45,747	81,910	0	550,000	550,000	550,000		205,000	(345,000)	
TOTAL CAPITAL EXPENSES			1,253,346	2,009,394	2,933,388	797,457	1,507,735	2,305,192	3,180,000	0	2,655,000	(525,000)	
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	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change	3
4													4
5													5
6	Accrual Accounting Adjustments												6
7	515100 454800	Depreciation Expense	1,294,653	1,267,517	1,313,580	0	0	0	0	N/A	N/A	N/A	7
8	515100 496000	Fixed Assets Adjustments	(1,204,758)	(1,929,798)	(2,903,585)	0	0	0	0	N/A	N/A	N/A	8
9	515100 496010	In-House Cap.Water Project Adj	(426,755)	(259,048)	(204,579)	0	(133,643)	(133,643)	(297,000)		(402,840)	N/A	9
10	Total Accrual Accounting Adjustments		(336,859)	(921,329)	(1,794,584)	0	(133,643)	(133,643)	(297,000)	0	(402,840)	(105,840)	10
11													11
12	TOTAL WATER EXPENSES		4,551,957	5,155,015	5,422,438	3,040,183	3,292,070	6,332,253	7,275,619	0	6,881,585	(394,034)	12
13													13
14	EARNINGS (LOSS) BEFORE TRANSFERS		995,904	464,039	1,017,497	65,295	199,551	264,846	(842,619)	0	306,581	1,149,200	14
15													15
16	TRANSFERS IN (OUT)												16
17	518010 381000	Transfer From Other Funds	0	0	0	2,000,000		2,000,000	2,000,000			(2,000,000)	17
18		Use of (Addition to) Net Position	0	0	0	0	(2,264,846)	(2,264,846)			(306,581)	(306,581)	18
19	TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	2,000,000	(2,264,846)	(264,846)	2,000,000	0	(306,581)	(2,306,581)	19
20													20
21	NET EARNINGS (LOSS)		995,904	464,039	1,017,497	2,065,295	(2,065,295)	0	1,157,381	0	0	(1,157,381)	21

# Water Organizational Chart



# Light & Power Fund

## Department Description

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

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

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

## Major Roles & Critical Functions

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

## Fiscal Year Priorities

- Upgrade feeders #273, #571, #573, and #576, and continue work on Renaissance and other projects as needed.
- Begin the replacement and upgrade of the 35-year-old control systems at the Echo & Pineview Hydro Projects.
- Rebuilding the Northwest substation.
- Change insulators on the Echo Hydro Transmission Line.
- Continue to acquire sufficient additional sources of electrical power to stabilize BCLP's cost of power and improve its portfolio of 'green' and carbon-free resources of power.

## Operational Budget Highlights

BCLP's proposed budget for Fiscal Year 2025-2026 (FY2026) totals \$43,910,181 and includes the following notable changes from the current year:

### Operating Revenues

Proposed \$36,048,043, up \$1,343,261.

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
537000-375100	Electric Metered Sales	\$921,795 with 3.0% rate increase	Yes	Appropriate & reasonable utility rates.
537000-375300	Air Products Income	\$84,939 with 3.0% rate increase	Yes	Appropriate & reasonable utility rates.
538030-372410	Contribution in Aid to Construction	\$330,000 additional income from Capital Projects	Yes	Appropriate & reasonable utility rates.
537030-362000	Rental Income (Poles)	\$6,527 Increase Pole Attachment Fee from \$14 to \$15	Yes	Appropriate & reasonable utility rates.

### Personnel Services

Proposed \$6,511,136, up \$529,352.

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
(all applicable)	(all applicable)	5.0% cost of living, wage adjustments, benefit increase	Yes	Professional, well-trained staff.

### Operations and Maintenance

Proposed \$25,528,092, up \$682,362.

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
535300-424002	Office & Warehouse	\$(95,000) PY Bud Roof Repair	Yes	Stay ahead of the maintenance curve.
535300-431000	Pro Fees & Tech Services	\$100,000 Re-license Hydros	Yes – until licensed	Appropriate & reasonable utility rates.
535300-448611	Natural Gas	\$347,280 offsetting market purchases	Yes	Appropriate & reasonable utility rates.
535300-448613	Plant	\$92,807 Insurance Reclassification	Yes	Appropriate & reasonable utility rates.
535300-448614	Plant Equip & Generation	\$136,163 increased transmission & equipment repairs	Yes	Appropriate & reasonable utility rates.
535300-448620	Power Purch CRSP	\$92,351 Transmission & Scheduling increase through UAMPS	Yes	Appropriate & reasonable utility rates.
535300-448621	Power Purch IPP	\$(2,175,425) power not called back	Yes	Appropriate & reasonable utility rates.
535300-448626	Power Purch UAMPS	\$1,749,870 additional market purchase power	Yes	Appropriate & reasonable utility rates.
535300-448627	Echo Hydro	\$176,212 Penstock/Spillway Repair	No	Stay ahead of the maintenance curve.
535300-448630	Transmission	\$80,000 UDOT Transmission Relocation Engineering	Yes	UDOT I-15 Expansion.
535300-448631	Hydro Transmission	\$531,199 for insulator repairs	Yes	Appropriate & reasonable utility rates.
535300-448639	Substation	\$(84,830) postponed circuit switcher maintenance	No	Stay ahead of the maintenance curve.
535300-448650	Meters	\$51,914 installation of 12S Meters in new developments	Yes	Stay ahead of the maintenance curve.
535300-451100	Insurance & Surety Bonds	\$(80,622) Insurance Reclassification	Yes	Pay as you go.
535300-466000	Contingency	\$(247,395) resource contingency	Yes	Pay as you go.

Non-Operating Revenues (Expenses)

Proposed \$ 644,888, up \$65,633.

<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
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Capital Expenditures

Proposed \$8,510,000, up \$3,060,000.

<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
535000-474600	M&E Vehicles	\$130,000 normal fluctuation	No	Long-term capital planning.
535000-474790	NW Substation	\$2,150,000 Rebuild Substation	No	Long-term capital planning.
535300-474810	CIP 11 Dist Sys Feed #573	\$500,000 Feeder Upgrade	Yes	Long-term capital planning.
535300-474820	CIP 12 Dist Sys Feed #571	\$130,000 Feeder Upgrade	No	Long-term capital planning.
535300-474910	CIP 21 Dist Sys Feed #273	\$160,000 New Feeder	No	Long-term capital planning.
535300-474920	CIP 22 Dist Sys Renaissance	\$250,000 Renaissance Expansion	Yes	Long-term capital planning.

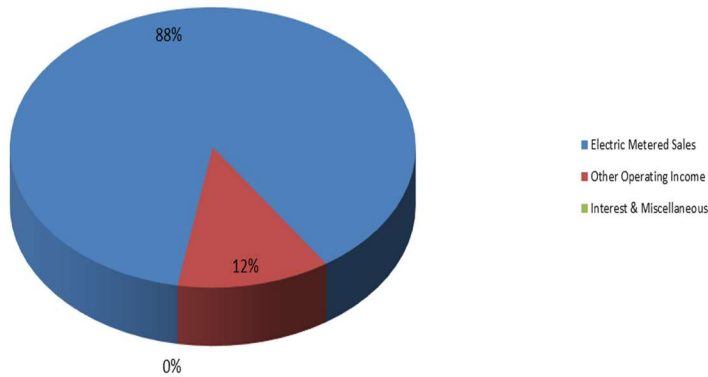
## Performance Measures

Tier 1: Improve & Maintain Infrastructure											
Priority Objective: Communication of Accomplishments											
Department Strategy:			Employee Safety								
					Performance Measures						
Performance Indicator:					FY2023 Actual		FY2024 Actual		FY2025 Target		FY2026 Budget
			Number of Lost-Time Accidents		0		0		0		0
Tier 1: Improve & Maintain Infrastructure											
Priority Objective:											
Department Strategy:			System Reliability								
					Performance Measures						
					FY2023 Actual		FY2024 Actual		FY2025 Target		FY2026 Budget
Performance Indicator:			Number of poles replaced		123		113		125		125
			Feet of underground wire		16,600		16,294		25,000		25,000
			Number of trees trimmed		4,990		5,566		5,000		5,500
			Number of job sheets		91		93		95		95

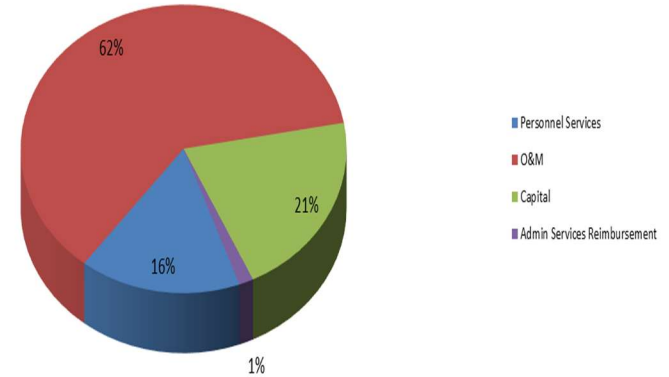


# Light & Power Budget Graphs

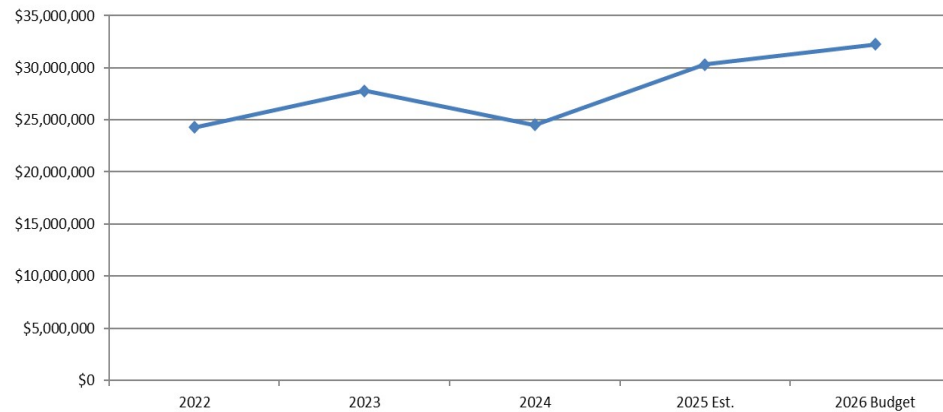
FY 2025-2026 Light & Power Revenues



FY 2025-2026 Light & Power Expenses



Budget History  
(Less Capital)



# Light & Power Budget

LIGHT & POWER										Amended		
	Account Number	Account Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	6 Month Actual	6 Month Estimate	Fiscal Year 2025 Est.	Fiscal Year 2025 Budget	Fiscal Year 2025 Budget	Fiscal Year 2026 Budget	Dollar Change
OPERATING REVENUES												
	537030	Rental Income	48,438	69,486	76,643	21,898	61,080	82,978	82,978		89,505	6,527
	537010	Connection Fees	94,269	95,257	91,667	46,907	46,907	93,814	100,000		100,000	0
	538030	Contrib In Aid To Construction	102,046	367,903	190,915	349,386	50,000	399,386	550,000		880,000	330,000
	537000	Electric Metered Sales	24,853,341	26,870,367	29,364,784	16,483,740	14,793,274	31,277,014	30,726,513		31,648,308	921,795
	537000	ElecMtrSale FdInTrff Residentl	60,605	71,176	72,286	41,015	0	41,015	0		0	0
	537000	ElecMtrSale NetMeter Residentl	216,927	251,658	268,221	138,783	0	138,783	0		0	0
	537000	ElecMtrSale NetMeterResidentlH	3,648	28,486	66,894	46,528	0	46,528	0		0	0
	537000	ElecMtrSale NetMeter SmallComl	9,605	10,226	11,444	6,306	0	6,306	0		0	0
	537000	ElecMtrSale NetMeter LargeComl	11,405	11,874	13,662	8,170	0	8,170	0		0	0
	537000	ElecMtrSale NetMeterLargeCom.	0	0	0	172	0	172	0		0	0
	537000	Air Products Income	2,174,261	2,569,471	2,761,108	1,574,386	1,327,271	2,901,657	2,831,291		2,916,230	84,939
	537000	Street Light System Income	411,437	411,366	412,799	197,104	216,896	414,000	414,000		414,000	0
TOTAL OPERATING REVENUES			27,985,983	30,757,269	33,330,424	18,914,395	16,495,428	35,409,823	34,704,782	0	36,048,043	1,343,261
OPERATING EXPENSES												
PERSONNEL SERVICES												
	535300	Plant Labor	566,633	579,179	640,843	334,852	289,062	623,914	623,914		703,264	79,350
	535300	Echo Hydro Labor	50,708	52,411	35,536	16,424	56,347	72,771	72,771		75,954	3,183
	535300	PineView Hydro Labor	17,659	45,139	38,761	10,997	51,676	62,673	62,673		65,415	2,742
	535300	Transmission Labor	45,016	9,441	4,156	12,955	154	13,109	13,109		13,043	(66)
	535300	Hydro Transmission Labor	1,263	0	0	23,061	0	23,061	0		11,594	11,594
	535300	Distribution Labor	1,293,277	1,378,134	1,482,832	706,872	1,206,615	1,913,487	1,913,487		2,148,911	235,424
	535300	Street Light Labor	14,664	32,759	48,089	18,868	26,616	45,484	45,484		39,853	(5,631)
	535300	Security Lighting Labor	215	617	1,072	0	857	857	857		1,014	157
	535300	Substation Labor	242,831	212,914	232,066	118,788	176,836	295,624	295,624		336,309	40,685
	535300	SCADA Labor	9,079	9,183	17,968	9,273	3,477	12,750	12,750		13,308	558
	535300	Traffic Signal Labor	6,747	5,023	4,876	3,099	3,875	6,974	6,974		7,280	306
	535300	Meter Reading Labor	32,986	37,334	40,626	21,293	7,784	29,077	29,077		32,052	2,975
	535300	Administrative Labor	548,877	542,017	575,021	294,730	335,057	629,787	629,787		672,523	42,736
	535300	Engineering Labor	234,669	200,052	255,417	146,176	127,767	273,943	273,943		305,942	31,999
	535300	Power Commission Allowance	4,929	4,929	3,889	2,314	7,183	9,497	9,497		8,730	(767)
	535300	FICA & Medicare Payroll Taxes	231,346	235,270	249,322	129,910	175,321	305,231	305,231		339,292	34,061
	535300	Employee Medical Ins	655,682	623,544	660,481	314,883	558,599	873,482	873,482		829,557	(43,925)
	535300	Employee Life Ins	16,714	16,469	18,092	8,022	14,662	22,684	22,684		20,300	(2,384)
	535300	State Retirement & 401 K	(95,509)	301,640	575,700	293,926	378,419	672,345	672,345		702,981	30,636
	535300	Retired Employee Benefits	(12,705)	(10,259)	78,990	0	0	0	0		0	0
	535300	Accrued Comp Time Exp	(587)	(3,439)	1,477	0	0	0	0		0	0
	535300	Accrued Sick Leave Exp	(4,004)	(13,068)	879	0	0	0	0		0	0
	535300	Accrued Vacation Expense	(24,217)	(43,609)	(18,287)	0	0	0	0		0	0
	535300	WorkersCompPremiumCharge-ISF	93,243	92,786	99,425	51,559	66,536	118,095	118,095		183,814	65,719
TOTAL PERSONNEL SERVICES			3,929,515	4,308,465	5,047,231	2,518,000	3,486,843	6,004,843	5,981,784	0	6,511,136	529,352

# Light & Power Budget (continued)

LIGHT & POWER												1
Account Number	Account Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	6 Month Actual	6 Month Estimate	Fiscal Year 2025 Est.	Fiscal Year 2025 Budget	Amended Fiscal Year 2025 Budget	Fiscal Year 2026 Budget	Dollar Change	2
OPERATIONS & MAINTENANCE												3
535300	415000	Employee Education Reimb	0	0	0	0	0	5,000		2,500	(2,500)	4
535300	421000	Books Subscr & Mmbrshp	17,098	18,359	16,881	16,526	4,374	20,900		20,400	(500)	5
535300	422000	Public Notices	70	5,526	810	341	1,000	1,341		15,000	0	6
535300	423000	Travel & Training	58,997	58,519	51,299	10,936	79,469	90,405		94,925	4,520	7
535300	423001	Education Benefit	13,089	14,430	13,802	20,016	2,309	22,325		30,200	7,875	8
535300	423002	Travel Board Members	26,094	23,372	23,058	413	25,207	25,620		26,901	1,281	9
535300	424001	Drafting	980	1,334	0	0	2,500	2,500		2,500	0	10
535300	424002	Office & Warehouse	87,516	88,330	80,950	34,189	158,064	192,253		97,253	(95,000)	11
535300	429200	Computer Software	0	0	8,154	24,903	24,903	49,806		149,953	33,601	12
535300	429300	Computer Hardware	87,125	55,584	34,885	20,636	8,953	29,589		45,224	23,635	13
535300	431000	Profess & Tech Services	4,823	13,389	12,293	4,093	6,000	10,093		106,000	100,000	14
535300	431001	Blue Stake & Location	6,384	3,321	18,622	5,025	16,475	21,500		21,500	0	15
535300	431040	Bank & Investment Account Fees	14,658	9,793	1,975	3,105	3,105	6,210		18,000	0	16
535300	431050	Credit Card Merchant Fees	103,872	111,616	21,033	0	0	0		0	0	17
535300	431100	Legal And Auditing Fees	17,124	13,958	14,345	16,040	0	16,040		16,584	538	18
535300	431400	Landfill Fees	1,145	1,150	1,200	560	940	1,500		1,500	0	19
535300	445201	Safety Equipment	26,581	30,489	47,876	20,335	51,490	71,825		71,825	0	20
535300	445202	Uniforms	42,567	34,146	48,389	34,018	40,592	74,610		74,610	0	21
535300	448611	Natural Gas	1,695,732	2,912,244	1,533,235	783,714	759,006	1,542,720		1,890,000	347,280	22
535300	448613	Power Plant Operating Costs	114,463	153,600	166,722	214,114	58,715	272,829		328,636	92,807	23
535300	448614	Power Plant Equipment Repairs	271,518	373,269	281,622	234,206	292,731	526,937		663,100	136,163	24
535300	448618	Echo Hydro Major Repairs	292,765	10,000	0	0	0	0		0	0	25
535300	448620	Power Purch CRSP	3,182,053	3,122,905	3,351,379	1,616,501	1,559,715	3,176,216		3,268,567	92,351	26
535300	448621	Power Purch IPP	432,242	1,189,741	1,095,104	1,392,408	808,217	2,200,625		25,200	(2,175,425)	27
535300	448622	Power Purch San Juan	1,537,587	852,931	62,424	22,159	171,041	193,200		193,200	0	28
535300	448626	Power Purch UAMPS (Pool etc)	8,054,319	11,138,630	9,093,389	5,237,387	5,346,234	10,583,621		12,333,491	1,749,870	29
535300	448627	Echo Hydro Operating Costs	267,393	308,433	289,303	157,547	322,866	480,413		656,625	176,212	30
535300	448628	Pineview Hydro Operating Costs	81,549	106,735	242,862	76,418	113,646	190,064		182,580	(7,484)	31
535300	448629	Pineview Hydro Major Repairs	0	10,000	0	0	0	0		0	0	32
535300	448630	Transmission	46,043	3,543	6,053	886	0	886		105,000	80,000	33
535300	448631	Hydro Transmission	22,467	22,769	28,980	708,620	300,000	1,008,620		608,379	531,199	34
535300	448632	Distribution	821,777	971,869	906,742	438,121	808,999	1,247,120		1,282,924	35,804	35
535300	448633	Street Light	271,983	233,560	193,969	112,349	261,651	374,000		374,000	0	36
535300	448634	Security Lighting	0	559	1,626	21	0	21		1,000	0	37

# Light & Power Budget (continued)

LIGHT & POWER										Amended			
				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	
	Account Number	Account Description		2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change
5	535300	448635	Vehicles	107,972	115,516	115,173	60,583	73,417	134,000	129,000		134,000	5,000
6	535300	448636	Special Equipment	37,194	16,572	23,615	18,207	56,543	74,750	74,750		49,500	(25,250)
7	535300	448637	Transformers	185,735	241,773	269,745	123,417	206,583	330,000	330,000		330,000	0
8	535300	448638	PCB Disposal	3,823	4,822	4,836	946	2,000	2,946	7,500		7,500	0
9	535300	448639	Substation	134,305	55,968	59,076	11,502	70,000	81,502	188,886		104,056	(84,830)
10	535300	448640	SCADA	15,035	16,039	24,235	10,227	26,773	37,000	37,000		20,000	(17,000)
11	535300	448641	Communication Equipment	36,030	44,271	38,492	14,853	39,413	54,266	54,266		51,283	(2,983)
13	535300	448643	Easements	0	0	0	0	0	0	1,000		1,000	0
14	535300	448650	Meters	54,408	33,960	60,790	23,888	23,888	47,776	125,170		177,084	51,914
16	535300	448700	Power Purch FdlnTrff Residentl	21,925	19,674	25,438	14,458	14,458	28,916	0		0	0
17	535300	448730	Power Purch NetMeter Residentl	75,440	64,155	73,455	31,102	31,102	62,204	0		0	0
18	535300	448731	Power Purch NetMeter ResidentlH	1,260	6,873	15,471	8,133	8,133	16,266	0		0	0
19	535300	448740	Power Purch NetMeter SmallComl	2,101	1,809	2,140	897	897	1,794	0		0	0
20	535300	448750	Power Purch NetMeter LargeComl	26	32	12	0	0	0	0		0	0
21	535300	451100	Insurance & Surety Bonds	200,307	201,979	264,369	203,583	0	203,583	294,791		214,169	(80,622)
22	535300	461000	Miscellaneous Expense	34,298	15,818	15,434	5,891	10,000	15,891	21,000		21,000	0
23	535300	466000	Contingency	0	0	0	0	0	0	1,371,143		1,123,748	(247,395)
24	535300	491150	Admin Services Reimbursement	529,248	605,020	605,269	317,937	317,937	635,874	635,874		587,175	(48,699)
25	TOTAL OPERATIONS & MAINTENANCE			19,039,119	23,338,387	19,246,530	12,051,210	12,109,346	24,160,556	24,845,730	0	25,528,092	682,362
26													
27	TOTAL OPERATING EXPENSES			22,968,634	27,646,853	24,293,761	14,569,210	15,596,189	30,165,399	30,827,514	0	32,039,228	1,211,714
28													
29	EARNINGS (LOSS) FROM OPERATIONS			5,017,349	3,110,416	9,036,663	4,345,185	899,239	5,244,424	3,877,268	0	4,008,815	131,547
30													
31	NON-OPERATING REVENUES (EXPENSES)												
32	533000	331210	FEMA Federal Assistance	97,359	0	0	0	0	0	0		0	0
33	536000	363015	Sales Tax Vendor Discount	14,522	15,421	15,336	11,341	11,341	22,682	17,000		17,000	0
34	536000	369000	Sundry Revenues	118,953	91,482	163,985	105,699	35,699	141,398	105,000		105,000	0
35	536010	361000	Interest & Investment Earnings	181,179	521,134	769,847	461,112	461,112	922,224	549,005		583,138	34,133
36	536010	361012	Interest Inc UAMPS	3,240	19,357	23,035	10,307	10,307	20,614	10,000		12,000	2,000
37	536010	361200	InvestmntUnrealized(Gain)/Loss	(479,981)	(166,649)	267,813	35,080	0	35,080	0		0	0
38	536020	364000	Gain on Fixed Asset Sales	39,900	2,709,041	5,463	0	0	0	15,000		34,000	19,000
39	537000	369020	Income From Uncoll Accts	5,708	4,768	4,725	3,309	3,309	6,618	6,000		6,000	0
40	535300	452300	Uncollectible Accounts	(25,733)	(41,555)	(73,087)	(9,505)	(9,505)	(19,010)	(80,000)		(80,000)	0
41	535300	453100	Interest Expense	0	(6,779)	(6,693)	0	0	0	0		0	0
42	535300	453101	Interest Exp Customer Deposits	(3,670)	(29,636)	(47,380)	(22,916)	(22,916)	(45,832)	(42,750)		(32,250)	10,500
43	535300	453120	Interest-SBITA	0	0	(869)	0	0	0	0		0	0
44	535300	453600	Loss-Deleted Fixed Assets	(31,096)	(16,686)	0	0	0	0	0		0	0
45	535300	454820	Expense-SBITA Amortization	0	0	(10,896)	0	0	0	0		0	0
46	NON-OPERATING REVENUES - NET			(79,619)	3,099,897	1,111,279	594,426	489,347	1,083,773	579,255	0	644,888	65,633
47													
48	EARNINGS (LOSS) BEFORE CAPITAL AND TRANSFERS			4,937,731	6,210,314	10,147,943	4,939,610	1,388,586	6,328,196	4,456,523	0	4,653,703	197,180

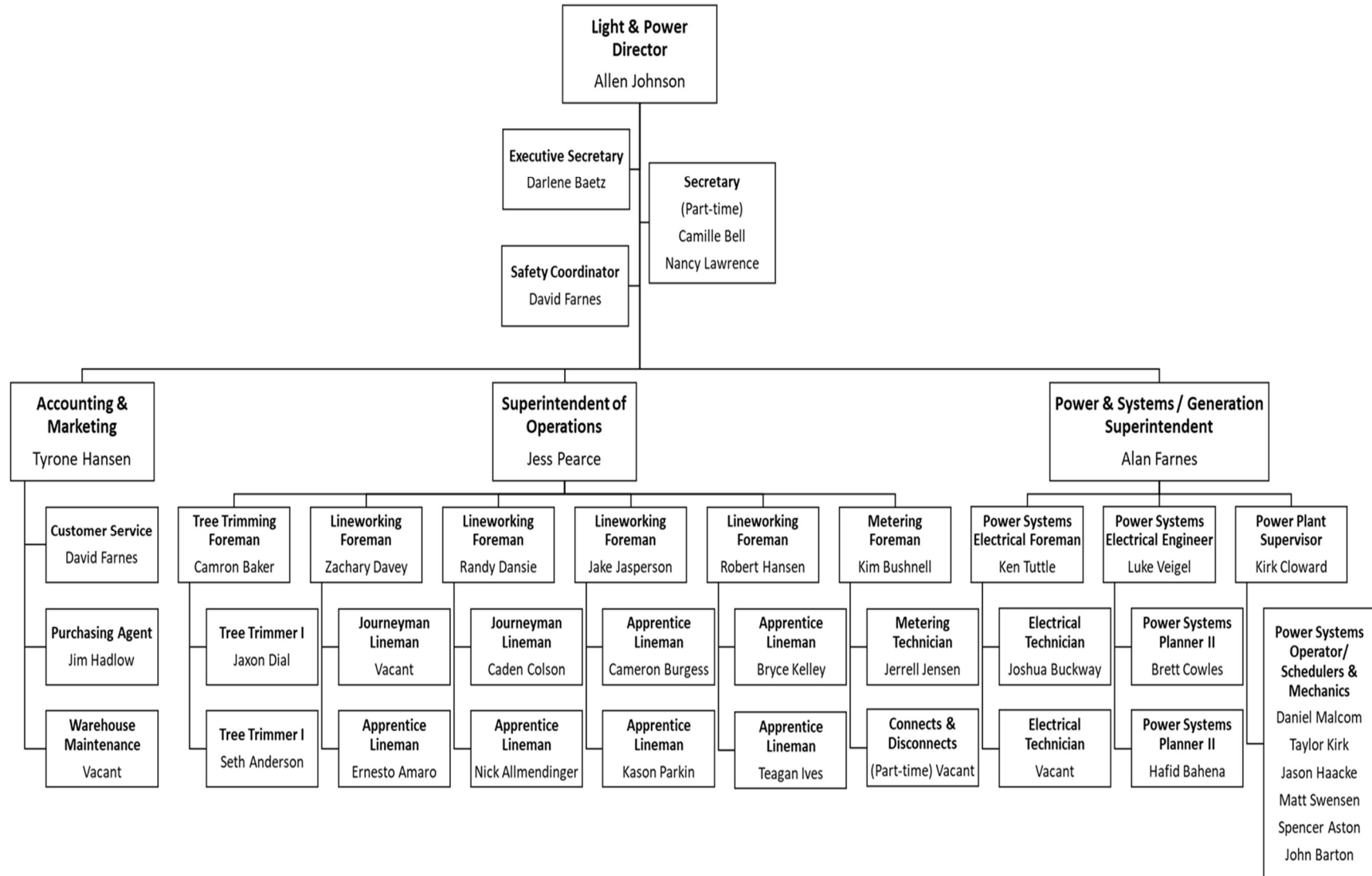
# Light & Power Budget (continued)

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	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change	3
4														4
5	CAPITAL EXPENSES													5
6	535300	472100	Buildings	92,906	0	0	0	0	0	0		0	0	6
7	535300	474505	M&E Plant	0	1,984,188	0	0	0	0	0		0	0	7
8	535300	474515	M&E Echo	0	0	0	0	0	0	400,000		400,000	0	8
9	535300	474520	M&E Pineview	0	0	0	0	0	0	750,000		750,000	0	9
9	535300	474600	Vehicles	195,480	23,000	345,545	0	290,000	290,000	290,000		420,000	130,000	9
10	535300	474760	CIP 06 Dist Sys Capital < \$50k	0	0	39,133	40,288	159,712	200,000	200,000		200,000	0	10
11	535300	474765	CIP 06DistSysCapital<\$50kLabor	0	0	10,945	4,622	0	4,622	0		0	0	11
12	535300	474770	CIP 07 DistSys-CreeksideViewsC	6,530	13,561	0	0	0	0	0		0	0	12
13	535300	474775	CIP 07 DistSys-CreeksideViewsL	3,667	3,019	0	0	0	0	0		0	0	13
14	535300	474790	CIP 09 Dist Sub NW Substation	0	0	152,193	595,018	369,982	965,000	3,000,000		5,150,000	2,150,000	14
16	535300	474810	CIP 11 Dist Sys Feeder #573	0	0	0	0	200,000	200,000	200,000		700,000	500,000	16
17	535300	474820	CIP 12 Dist Sys Feeder #575	724,156	0	0	0	0	0	0		130,000	130,000	17
18	535300	474825	CIP 12 Dist Sys Feeder#575 Lbr	4,104	0	0	0	0	0	0		0	0	18
19	535300	474830	CIP 13 Dist Sys Feeder #272	151,604	15,831	0	0	0	0	0		0	0	19
20	535300	474835	CIP 13 Dist Sys Feeder #272Lbr	78,937	0	0	0	0	0	0		0	0	20
21	535300	474840	CIP 14 Dist Sys Stone Creek	0	10,851	0	0	0	0	0		0	0	21
22	535300	474845	CIP 14 Dist Sys StoneCreek Lbr	0	2,888	0	0	0	0	0		0	0	22
23	535300	474850	CIP 15 Dist Sys Feeder #373	0	23,900	0	0	0	0	0		0	0	23
24	535300	474855	CIP 15 Dist Sys Feeder #373Lbr	0	2,888	0	0	0	0	0		0	0	24
25	535300	474860	CIP 16 Dist Sys Fdr 572/574Tie	0	0	161,432	104,011	0	104,011	260,000		0	(260,000)	25
26	535300	474865	CIP 16 Dist Sys Fdr 572/574T.L	0	0	1,130	50,152	0	50,152	0		0	0	26
27	535300	474880	CIP 18 Dist Sys Feeder #574 Ex	0	389,809	0	0	0	0	0		0	0	27
28	535300	474885	CIP 18 Dist Sys Feeder #574 Lb	0	50,710	0	0	0	0	0		0	0	28
29	535300	474890	CIP 19 Dist Sys Feeder #576	1,106	118,352	0	0	0	0	100,000		100,000	0	29
30	535300	474895	CIP 19 Dist Sys Feeder #576 Lb	82	16,885	0	0	0	0	0		0	0	30
31	535300	474900	CIP 20 Dist Sys 406 S Main St	0	0	0	30,460	0	30,460	0		0	0	31
32	535300	474905	CIP 20 Dist Sys 406 S MainStL	0	0	0	10,654	0	10,654	0		0	0	32
33	535300	474910	CIP 21 Dist Sys Main St. MRI	0	16,331	0	0	0	0	0		160,000	160,000	33
34	535300	474915	CIP 21 Dist Sys Main St. MRI L	0	952	0	0	0	0	0		0	0	34
35	535300	474920	CIP 22 Dist Sys Renaissance	1,514	43,175	0	0	0	0	250,000		500,000	250,000	35
36	535300	474925	CIP 22 Dist Sys RenaissanceLbr	417	5,473	0	0	0	0	0		0	0	36
37	535300	474930	CIP 23 Dist Sys Bountiful Elem	0	0	41,633	0	0	0	0		0	0	37
38	535300	474935	CIP 23DistSysBountifulElem.Lbr	0	0	7,637	0	0	0	0		0	0	38
39	535300	474940	CIP 24 Dist Sys RenaissanceMRI	0	29,315	0	0	0	0	0		0	0	39
40	535300	474945	CIP 24 Dist Sys Renaissance Lb	0	5,287	0	0	0	0	0		0	0	40
41	TOTAL CAPITAL EXPENSES			1,260,503	2,756,413	759,649	835,204	1,019,694	1,854,898	5,450,000	0	8,510,000	3,060,000	41

# Light & Power Budget (continued)

1	LIGHT & POWER									Amended			
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar		
3	Account Number	Account Description	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change	
4													
5	Accrual Accounting Adjustments												
6	535300	454800	Depreciation Expense	2,475,513	2,501,827	2,727,653	0	0	0	0	0	N/A	
7	535300	454810	Lease Asset Amortization Exp.	0	40,548	7,015	0	0	0	0	0		
8	535300	454900	Amortization Expense	1,296,107	83,872	83,872	0	83,872	83,872	83,872	0	0	
9	535300	496000	Fixed Assets Adjustments	(1,257,878)	(2,740,582)	(737,764)	0	0	0	0	0	N/A	
11	Total Accrual Accounting Adjustments			2,513,742	(114,336)	2,080,776	0	83,872	83,872	83,872	0	0	
12													
13	TOTAL POWER EXPENSES			29,318,566	33,107,964	30,252,839	17,109,313	18,132,350	35,241,663	39,556,787	0	43,910,181	4,353,394
14													
16	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS			1,163,486	3,568,236	7,307,518	4,104,406	285,020	4,389,426	(1,077,349)	0	(3,940,169)	(2,862,820)
17													
18	OPERATING TRANSFERS IN (OUT)												
19	535300	492000	Transfer To General Fund	(2,515,188)	(2,724,379)	(2,979,729)	(1,672,477)	(1,400,174)	(3,072,651)	(3,072,651)		(3,164,831)	(92,180)
20			Use of (Addition to) Net Position					(1,316,775)	(1,316,775)	4,150,000		7,105,000	2,955,000
21	TOTAL OPERATING TRANSFERS IN (OUT)			(2,515,188)	(2,724,379)	(2,979,729)	(1,672,477)	(2,716,949)	(4,389,426)	1,077,349	0	3,940,169	2,862,820
22													
23	NET EARNINGS (LOSS)			(1,351,702)	843,858	4,327,789	2,431,929	(2,431,929)	(0)	0	0	(0)	(0)

# Light & Power Organizational Chart



# Golf Fund

## Department Description

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

## Major Roles & Critical Functions

- Manage day to day operations of the golf course including daily play, programs, tournaments, golf cart maintenance and accounting.
- Provide excellent golf course conditions through consistent sustainable turf and plant maintenance practices.
- Provide a wide variety of golf activities and programs including club, charity, and state level tournaments and events. Other programs and associations include men’s, women’s, juniors, seniors, couples, along with a broad-based lesson/player development program.
- Hire, train, and manage staff to provide a high level of customer service, product knowledge, and 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

- Repair Golf Course Entrance feature and gate.
- Level #14 Blue Tees, and #16 White tees.
- Reformat and update Bountiful Ridge Golf Course website.
- Update water circulation system in #18 irrigation ponds.



## Operational Budget Highlights

### Operating Revenues

<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
347100	Admission and Green Fees	Increase of \$60,480 for proposed \$2 per 9-hole, weekend (Friday-Sunday) green fee	Yes	World Class Golf Facility

### Personnel Services

<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
411000	Salaries-Perm Employees	\$27,188 increase for 1 new full-time golf course maintenance position, scheduled employee merit increases, and cost of living adjustment as estimated by Human Resources	Yes	Professional, well-trained staff
413010	FICA Taxes	\$2,080 increase for FICA Taxes as estimated by Human Resources	Yes	Professional, well-trained staff
413020	Employee Med. Insurance	\$15,727 decrease for adjustments in medical insurance premiums as estimated by Human Resources	Yes	Professional, well-trained staff
413040	Retirement and 401K	\$833 decrease in costs to the City for State Retirement and 401K contributions as estimated by Human Resources	Yes	Professional, well-trained staff
491640	Workers Comp	\$29,412 increase for workers comp premiums as estimated by Human Resources	Yes	Professional, well-trained staff

Operations and Maintenance

<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
426000	Bldg & Grnd Suppl & Maint.	Increase of \$4,000 due to increased cost of turf maintenance supplies and ongoing maintenance needs.	Yes	Pay as you go
426100	Special Projects	Decrease of \$7,000 to help offset cost of new full-time position for grounds maintenance.	Yes	Pay as you go
429200	Computer Software	Increase of \$4,142 as estimated by IT to cover costs associated with computer software purchase/maintenance	Yes	World Class Golf Facility
429300	Computer hardware	Increase of \$3,945 as projected by IT to cover costs associated with computer hardware purchase and maintenance	Yes	Financial Balance and Accountability
491150	Admin services reimbursement	Increase of \$10,314 as estimated by Finance Department for Admin Services reimbursement	Yes	Financial Balance and Accountability

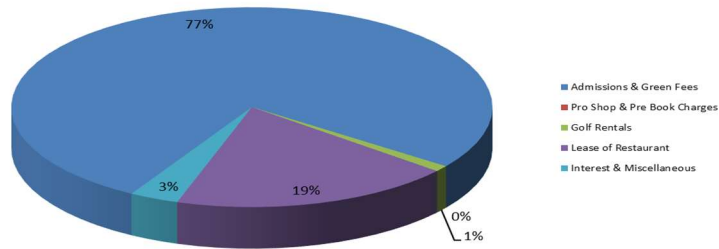
## Performance Measures

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				
			FY2023 Actual	FY2024 Actual	FY2025 Target		FY2026 Budget
Performance Indicator:	Actual cost of damage repairs to carts.						
			\$8,147	\$7,958	\$4,000		\$4,000
Tier 3: Quality & Varied Recreational Opportunities							
Priority Objective: World Class Golf Facilities							
Department Strategy:	Inspect 100 lateral irrigation valves and make any needed repairs.						
			Performance Measures				
			FY2023 Actual	FY2024 Actual	FY2025 Target		FY2026 Budget
Performance Indicator:	Number of lateral irrigation valves inspected and repair as needed.						
			95	98	100		100

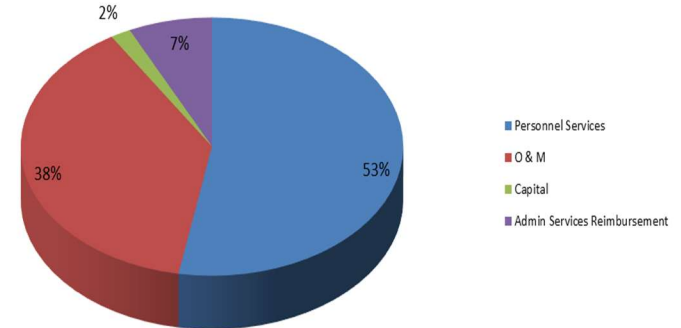
Tier 3: Quality & Varied Recreational Opportunities							
Priority Objective: World Class Golf Facility							
Department Strategy:	Increase corporate/charity events to reach budget sustaining number.						
			Performance Measures				
			FY2023 Actual	FY2024 Actual		FY2025 Target	FY2026 Budget
Performance Indicator:	Number of Corporate/Charity Events		28	27		26	26
Tier 3: Quality & Varied Recreational Opportunities							
Priority Objective: World Class Golf Facility							
Department Strategy:	Increase number of rounds played using 2019 Strategic plan principles and marketing budget, to reach budget sustaining numbers						
			Performance Measures				
			FY2023 Actual	FY2024 Actual		FY2025 Target	FY2026 Budget
Performance Indicator:	Number of rounds played		74,152	75,529		72,000	72,000

# Golf Budget Graphs

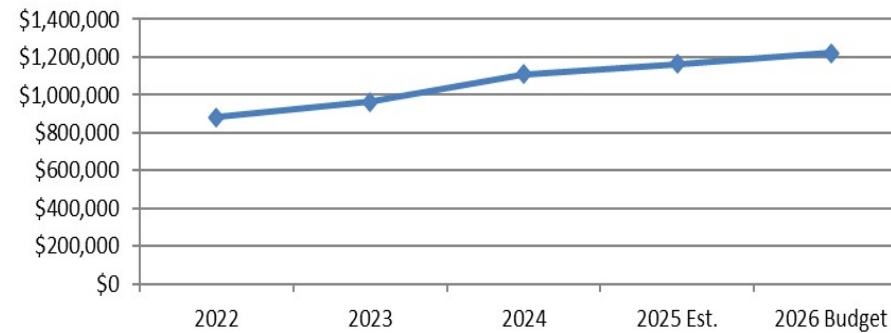
**FY 2025-2026 Golf Revenues**



**FY 2025-2026 Golf Expenses**



**Budget History  
(Less Capital)**



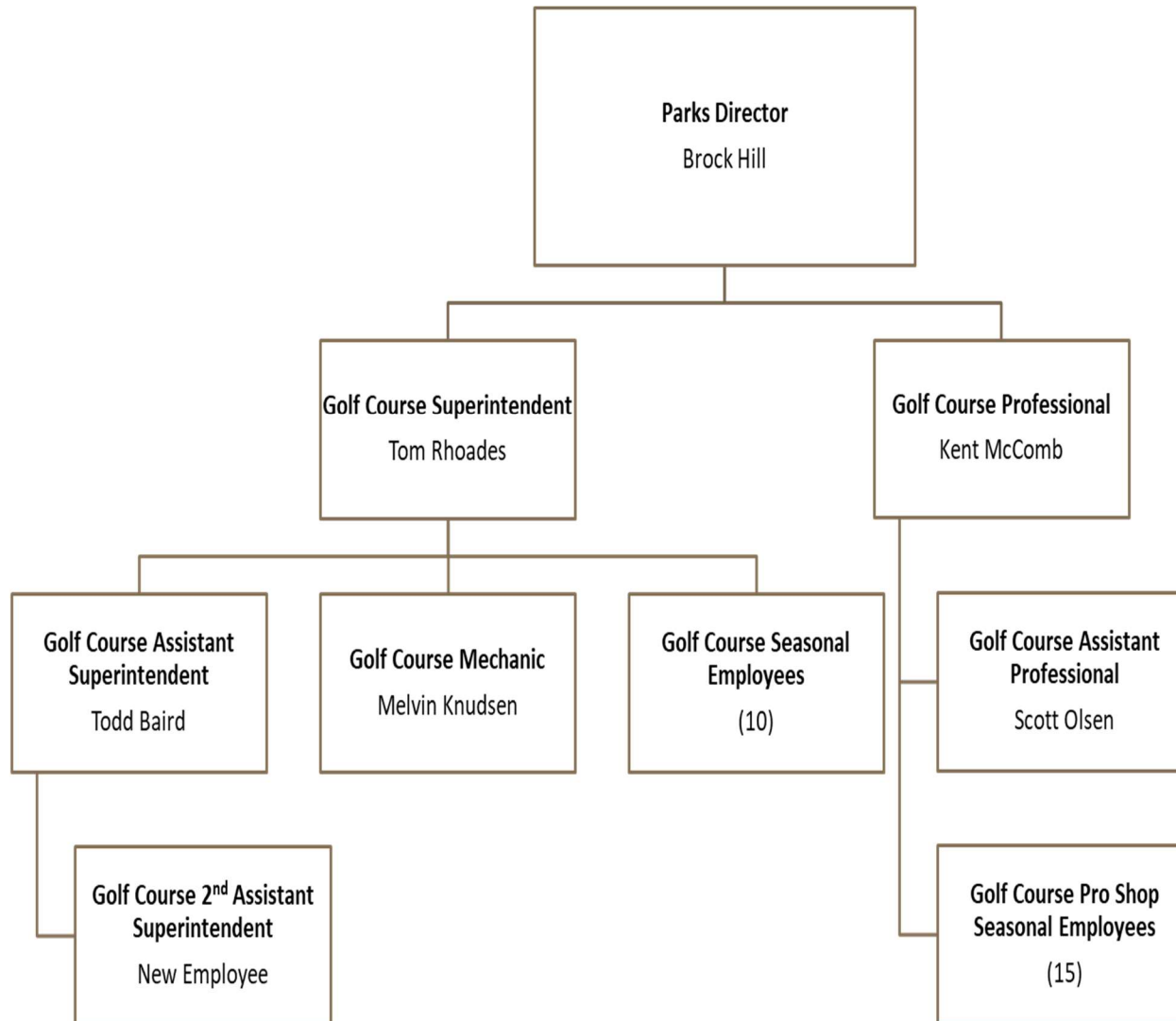
# Golf Budget

GOLF COURSE											
Account Number	Account Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	6 Month Actual	6 Month Estimate	Fiscal Year 2025 Est.	Fiscal Year 2025 Budget	Amended Fiscal Year 2025 Budget	Fiscal Year 2026 Budget	Dollar Change
OPERATING REVENUES											
557020 347100	Admissions & Green Fees	970,771	1,019,570	1,215,551	742,115	475,000	1,217,115	1,136,000		1,196,480	60,480
557030 362300	Rent Of Golf Carts	435,202	478,116	581,328	355,017	225,000	580,017	540,000		540,000	0
557030 362320	Pro Shop Equipment Rentals	5,064	6,765	9,395	4,692	4,000	8,692	5,000		5,000	0
557030 362400	Lease Of Restaurant	3,695	8,236	14,822	8,415	1,585	10,000	10,000		10,000	0
557040 347450	Pro Shop Sales	274,144	320,570	316,428	237,553	90,000	327,553	296,000		296,000	0
557040 347460	Concession Sales	6,736	0	0	0	0	0	2,000		2,000	0
TOTAL OPERATING REVENUES		1,695,611	1,833,257	2,137,524	1,347,792	795,585	2,143,377	1,989,000	0	2,049,480	60,480
OPERATING EXPENSES											
PERSONNEL SERVICES											
555500 411000	Salaries - Perm Employees	440,081	464,962	491,864	230,220	287,801	518,021	518,021		545,209	27,188
555500 412000	Salaries-Temp & Part-Time	0	0	0	965	0	965	0		0	0
555500 412100	Temp Employees - Grounds	78,225	91,005	114,907	63,493	50,000	113,493	121,000		121,000	0
555500 412200	Temp Employees - Pro Shop	93,034	99,565	123,944	66,776	45,000	111,776	114,000		114,000	0
555500 413010	FICA & Medicare Payroll Taxes	46,799	49,976	55,475	27,405	30,201	57,606	57,606		59,686	2,080
555500 413020	Employee Medical Ins	75,758	73,966	82,741	41,728	75,860	117,588	117,588		101,861	(15,727)
555500 413030	Employee Life Ins	2,255	2,292	2,547	1,119	1,751	2,870	2,870		2,462	(408)
555500 413040	State Retirement & 401 K	(8,465)	47,014	78,009	39,765	50,488	90,253	90,253		89,420	(833)
555500 413100	Retired Employee Benefits	(1,744)	(1,425)	11,712	0	0	0	0		0	0
555500 462180	Accrued Comp Time Exp	(1,355)	(58)	91	0	0	0	0		0	0
555500 462190	Accrued Sick Leave Exp	1,056	(1,068)	(212)	0	0	0	0		0	0
555500 462200	Accrued Vacation Expense	10,286	(6,635)	4,896	0	0	0	0		0	0
555500 491640	WorkersCompPremiumCharge-ISF	12,422	13,279	14,746	7,296	7,764	15,060	15,060		44,472	29,412
TOTAL PERSONNEL SERVICES		748,353	832,872	980,720	478,767	548,865	1,027,632	1,036,398	0	1,078,110	41,712
OPERATIONS & MAINTENANCE											
555500 421000	Books Subscr & Mmbrshp	1,779	1,593	2,063	175	0	175	2,500		2,500	0
555500 422000	Public Notices	7	0	0	0	0	0	1,500		1,500	0
555500 422100	Advertising & Marketing	6,858	7,594	7,767	0	1,000	1,000	10,000		10,000	0
555500 423000	Travel & Training	2,937	2,776	2,840	1,040	1,000	2,040	5,500		5,500	0
555500 424000	Office Supplies	1,235	1,457	3,138	659	1,000	1,659	2,500		2,500	0
555500 425000	Equip Supplies & Maint	43,599	66,097	63,533	31,380	40,000	71,380	75,000		75,000	0
555500 425100	Special Equip Maintenance	26,525	29,932	16,936	15,768	14,732	30,500	30,500		30,500	0
555500 426000	Bldg & Grnd Suppl & Maint	97,006	155,173	158,980	122,636	36,000	158,636	161,500		166,000	4,500
555500 426020	Clubhouse Building Maintenance	16,770	10,608	16,287	29,493	0	29,493	15,000		15,000	0
555500 426100	Special Projects	34,569	33,381	9,659	22,651	9,349	32,000	32,000		25,000	(7,000)
555500 427000	Utilities	69,505	70,982	97,086	58,845	31,155	90,000	90,000		90,000	0
555500 428000	Internet & Telephone Expense	6,703	5,149	5,470	1,696	4,500	6,196	8,400		8,400	0
555500 429200	Computer Software	0	0	1,633	0	0	0	0		4,142	4,142
555500 429300	Computer Hardware	1,732	3,175	1,296	0	0	0	1,900		5,845	3,945
555500 431000	Profess & Tech Services	7,239	7,239	7,594	7,776	0	7,776	7,500		7,500	0
555500 431040	Bank & Investment Account Fees	2,604	1,826	104	252	1,000	1,252	2,700		2,700	0
555500 431050	Credit Card Merchant Fees	48,598	57,027	57,685	23,652	30,348	54,000	54,000		54,000	0
555500 431100	Legal And Auditing Fees	713	885	918	924	0	924	925		925	0
555500 431400	Landfill Fees	25	15	10	5	10	15	100		100	0

# Golf Budget (continued)

GOLF COURSE											
Account Number	Account Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	6 Month Actual	6 Month Estimate	Fiscal Year 2025 Est.	Fiscal Year 2025 Budget	Amended Fiscal Year 2025 Budget	Fiscal Year 2026 Budget	Dollar Change
555500 448000	Operating Supplies	14,519	11,614	11,391	6,715	5,000	11,715	12,500		12,500	0
555500 448220	Pro Shop Misc Supplies	13,277	7,717	8,324	1,178	2,500	3,678	13,000		13,000	0
555500 448240	Items Purchased - Resale	165,583	216,465	214,967	63,983	25,000	88,983	230,000		230,000	0
555500 448250	Concessions Supplies	3,360	0	0	0	0	0	0		0	0
555500 451100	Insurance & Surety Bonds	17,390	18,922	20,959	21,681	0	21,681	20,360		20,360	0
555500 454810	Lease Asset Amortization Exp.	45,749	45,749	45,749	0	0	0	0		0	0
555500 461000	Miscellaneous Expense	1,205	1,508	2,052	919	0	919	1,000		1,000	0
555500 463000	Cash Over Or Short	18	101	(6)	85	0	85	0		0	0
555500 491150	Admin Services Reimbursement	134,233	130,000	130,126	67,296	67,297	134,593	134,593		144,907	10,314
TOTAL OPERATIONS & MAINTENANCE		763,738	886,984	886,562	478,808	269,891	748,699	912,978	0	928,879	15,901
TOTAL OPERATING EXPENSES		1,512,091	1,719,856	1,867,282	957,575	818,756	1,776,331	1,949,376	0	2,006,989	57,613
EARNINGS (LOSS) FROM OPERATIONS		183,520	113,401	270,242	390,217	(23,171)	367,046	39,624	0	42,491	2,867
NONOPERATING REVENUES (EXPENSES)											
553000 331210	FEMA Federal Assistance	(2,951)	0	0	0	0	0	0		0	0
555500 453100	Interest Expense	(10,560)	(6,920)	(2,692)	0	0	0	0		0	0
556010 361000	Interest & Investment Earnings	11,169	30,478	39,592	24,306	0	24,306	8,000		48,612	40,612
556010 361200	InvestmntUnrealized(Gain)/Loss	(28,645)	(11,139)	12,500	1,584	0	1,584	0		0	0
556000 369000	Sundry Revenues	4,813	3,806	5,289	4,032	1,000	5,032	3,000		3,000	0
NONOPERATING REVENUES - NET		(26,175)	16,224	54,690	29,922	1,000	30,922	11,000	0	51,612	40,612
EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		157,345	129,625	324,932	420,139	(22,171)	397,968	50,624	0	94,103	43,479
CAPITAL PROJECTS											
555500 472100	Buildings	209,769	28,095	310,761	0	0	0	0		0	0
555500 473100	Improv Other Than Bldgs	8,240	0	0	16,697	0	16,697	35,000		35,000	0
555500 474500	Machinery & Equipment	0	59,044	74,501	97,833	0	97,833	60,000		0	(60,000)
TOTAL GOLF COURSE - CAPITAL PROJECTS		218,009	87,139	385,263	114,530	0	114,530	95,000	0	35,000	(60,000)
Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.											
Accrual Accounting Adjustments											
555500 454800	Depreciation Expense	138,869	145,785	160,788	0	0	0	0		N/A	N/A
555500 496000	Fixed Assets Adjustments	(201,997)	(59,044)	(378,322)	0	0	0	N/A		N/A	N/A
Total Accrual Accounting Adjustments		(63,128)	86,741	(217,534)	0	0	0	0	0	0	0
TOTAL GOLF EXPENSES		1,677,532	1,900,656	2,037,703	1,072,105	818,756	1,890,861	2,044,376	0	2,041,989	(2,387)
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		2,464	(44,255)	157,203	305,609	(22,171)	283,438	(44,376)	0	59,103	103,479
OPERATING TRANSFERS IN (OUT)											
Use of (Addition to) Net Position						(238,438)	(238,438)			(59,103)	(59,103)
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	(238,438)	(238,438)	0	0	(59,103)	(59,103)
NET EARNINGS (LOSS)		2,464	(44,255)	157,203	305,609	(260,609)	45,000	(44,376)	0	0	44,376

# Golf Organizational Chart





# Sanitation Fund

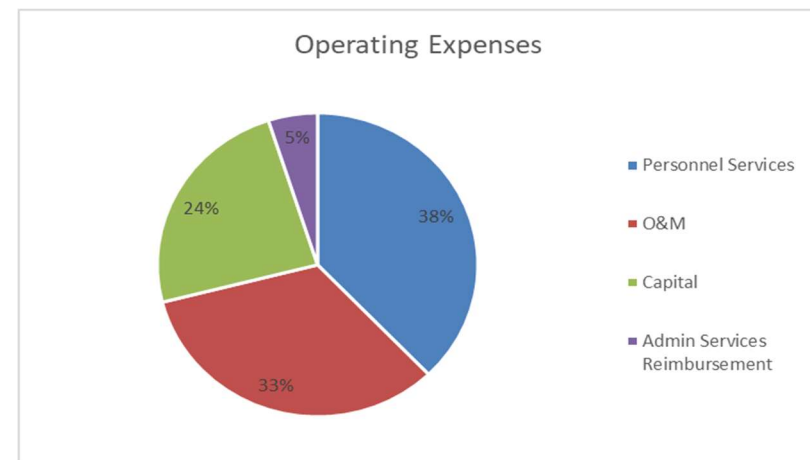
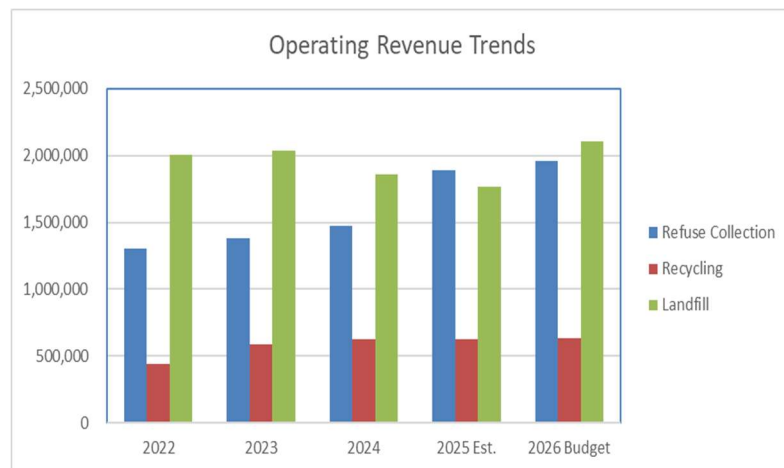
## Description

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	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Dollar	3
4	OPERATING REVENUES													4
5		585800	Refuse Collection Department	1,303,519	1,379,146	1,476,130	919,705	970,000	1,889,705	2,028,192		1,962,069	(66,123)	5
6		585810	Recycling Department	440,264	585,611	628,194	296,255	332,305	628,560	628,560		630,912	2,352	6
7		585820	Landfill Department	2,005,455	2,036,020	1,858,207	936,750	828,250	1,765,000	1,765,000		2,107,000	342,000	7
8														8
9	TOTAL FUND OPERATING REVENUE			3,749,238	4,000,777	3,962,531	2,152,710	2,130,555	4,283,265	4,421,752	0	4,699,981	278,229	9
10														10
11	SANITATION FUND OPERATING EXPENSES													11
12	PERSONNEL SERVICES													12
13		585800	Refuse Collection Department	492,440	593,563	656,855	348,486	374,202	722,688	722,688		809,501	86,813	13
14		585810	Recycling Department	0	0	164,652	78,198	113,331	191,529	191,529		210,601	19,072	14
15		585820	Landfill Department	824,655	688,580	1,063,696	440,285	514,899	955,184	955,184		967,287	12,103	15
16														16
17	TOTAL SANITATION FUND PERSONNEL SERVICES			1,317,095	1,282,143	1,885,203	866,969	1,002,432	1,869,401	1,869,401	0	1,987,389	117,988	17
18														18
19	OPERATIONS & MAINTENANCE													19
20		585800	Refuse Collection Department	545,348	614,763	510,390	275,286	296,410	571,696	571,696	0	576,227	4,531	20
21		585810	Recycling Department	0	0	803,252	99,012	240,045	339,057	339,057		313,259	(25,798)	21
22		585820	Landfill Department	806,664	1,417,660	1,067,537	495,041	547,440	1,042,481	1,042,030	0	1,118,043	76,013	22
23														23
24	TOTAL SANITATION FUND OPERATIONS & MAINTENANCE			1,352,012	2,032,423	2,381,179	869,339	1,083,895	1,953,234	1,952,783	0	2,007,529	54,746	24
25														25
26	TOTAL SANITATION FUND OPERATING EXPENSES			2,669,107	3,314,566	4,266,382	1,736,308	2,086,327	3,822,635	3,822,184	0	3,994,918	172,734	26
27														27
28	EARNINGS (LOSS) FROM FUND OPERATIONS			1,080,131	686,211	(303,851)	416,402	44,228	460,630	599,568	0	705,063	105,495	28

## Fund Budget Summary (Continued)

1	SANITATION FUND												1
2													2
3	Department Number	Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	6 Month Actual	6 Month Estimate	Fiscal Year 2025 Est.	Fiscal Year 2025 Budget	Fiscal Year 2025 Budget	Fiscal Year 2026 Budget	Dollar Change	3
4	SANITATION NON-OPERATING FUND REVENUES - NET												4
5	585800	Refuse Collection Department	46,984	31,430	480,549	150,158	136,560	286,718	8,200		222,031	213,831	5
6	585810	Recycling Department	(1,585)	1,237	131	92	0	92	0		0	0	6
7	585820	Landfill Department	99,530	294,950	186,012	96,471	0	96,471	50,000		0	(50,000)	7
8													8
9	NON-OPERATING FUND REVENUES - NET		144,929	327,617	666,692	246,721	136,560	383,281	58,200	0	222,031	163,831	9
10													10
11	SANITATION FUND - CAPITAL PROJECTS												11
12	585800	Refuse Collection Department	304,916	204,470	397,725	378,998	1,002	380,000	380,000		393,000	13,000	12
13	585810	Recycling Department	0	0	0	211,998	168,002	380,000	0		0	0	13
14	585820	Landfill Department	574,264	867,418	844,079	1,333,545	0	1,333,545	1,395,000		867,000	(528,000)	14
16													16
17	TOTAL CAPITAL EXPENSES		879,180	1,071,888	1,241,804	1,924,541	169,004	2,093,545	1,775,000	0	1,260,000	(515,000)	17
18	Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.												18
19													19
20	Accrual Accounting Adjustments												20
21	585800	Refuse Collection Department	(87,531)	(13,252)	(177,182)	0	0	0	0		0	0	21
22	585810	Recycling Department	0	0	50,478	0	0	0	0		0	0	22
23	585820	Landfill Department	(282,345)	(535,634)	(449,599)	(1,198,575)	0	(1,198,575)	0		0	0	23
24													24
25	Total Accrual Accounting Adjustments		(369,876)	(548,886)	(576,303)	(1,198,575)	0	(1,198,575)	0	0	0	0	25
26													26
27	TOTAL FUND EXPENSES		3,178,411	3,837,568	4,931,883	2,462,274	2,255,331	4,717,605	5,597,184	0	5,254,918	(342,266)	27
28													28
29	SANITATION FUND EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		715,756	490,826	(302,660)	(62,843)	11,784	(51,059)	(1,117,232)	0	(332,906)	784,326	29
30													30
31	OPERATING TRANSFERS IN (OUT):												31
32	585800	Refuse Collection Department	0	0	0	0	(502,039)	(502,039)	0	0	(405,372)	(405,372)	32
33	585810	Recycling Department	0	0	0	0	(478,066)	(478,066)	0		(107,052)	(107,052)	33
34	585820	Landfill Department	(2,696,291)	(95,000)	0	0	271,164	271,164	0	0	845,330	845,330	34
35													35
36	TOTAL SANITATION FUND OPERATING TRANSFERS IN (OUT)		(2,696,291)	(95,000)	0	0	(708,941)	(708,941)	0	0	332,906	332,906	36
37													37
38	NET SANITATION FUND EARNINGS (LOSS)		(1,980,535)	395,826	(302,660)	(62,843)	(697,157)	(760,000)	(1,117,232)	0	0	1,117,232	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

- Purchase replacement collection truck.
- Plan for increased resident participation in HHW event and associated costs.

## Operational Budget Highlights

### Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
377000	Collection Charges	Decreased \$66,123 Extra cans turned in	Yes	Financial Balance & Accountability

Personnel Services

<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
411000 to 491640	Personnel Services	Increased by \$86,813 for merit increases, 5% cola and changes in medical costs	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

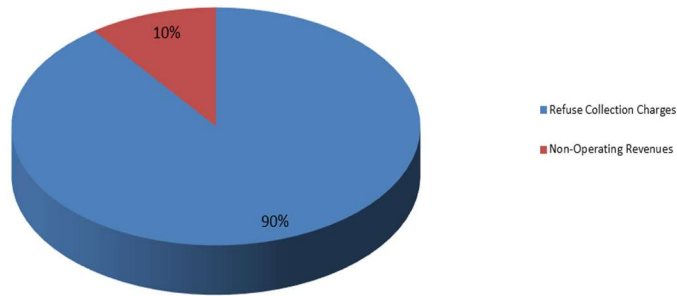
<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
429300	Computer Hardware	Increased by \$1,500 Fees from IT Dept	Yes	Financial Balance & Accountability
491150	Admin Services	Decreased \$ 3,531 Reimburse City for services provided.	Yes	Financial Balance & Accountability
474600	Vehicles	Increase By \$13,000 Planned Vehicle Replacement.	No	Improve & Maintain Infrastructure

## Performance Measures

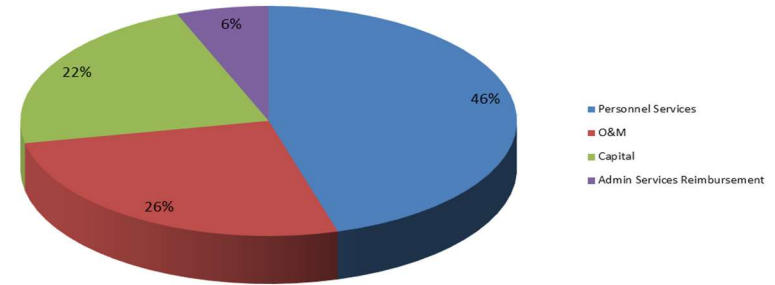
Tier 2							
Priority Objective:							
Refuse Collection Department	Collect refuse cans as scheduled						
Department Strategy:							
Performance Indicator:	Performance Measures						
	FY2023 Actual		FY2024 Actual		FY2025 Target		FY2026 Budget
Did we collect refuse cans as scheduled	Yes		Yes		Yes		Planned
Days not collected as scheduled	0		0		0		0
Reason not collect as scheduled	N/A		N/A		N/A		
Tier 2							
Priority Objective:							
Refuse Collection Department	Household Hazardous Waste Collection Event. Keep HHW out of Landfill.						
Department Strategy:							
Performance Indicator:	Performance Measures						
	FY2023 Actual		FY2024 Actual		FY2025 Actual		FY2026 Budget
Residents participating at HHW Event	682		775		671		700
Cost of HHW event	\$ 82,536		\$103,783		\$101,588		\$119,000
Budget of HHW event	\$70,000		\$70,000		\$119,000		\$119,000
Did we reduce HHW going to Landfill ?	Yes		Yes		Yes		Planned

# Refuse Collection Department Budget Graphs

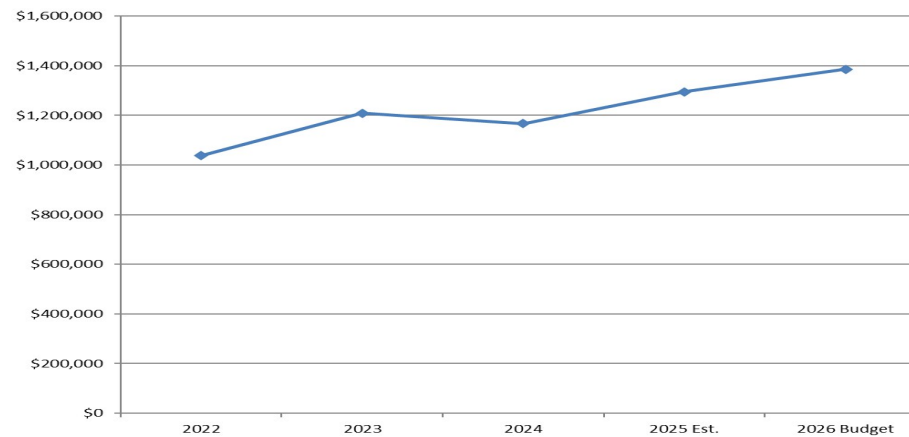
**FY 2025-2026 Refuse Collection  
Revenues**



**FY 2025-2026 Refuse Collection Expenses**



**Budget History  
(Less Capital)**



# Refuse Collection Department Budget

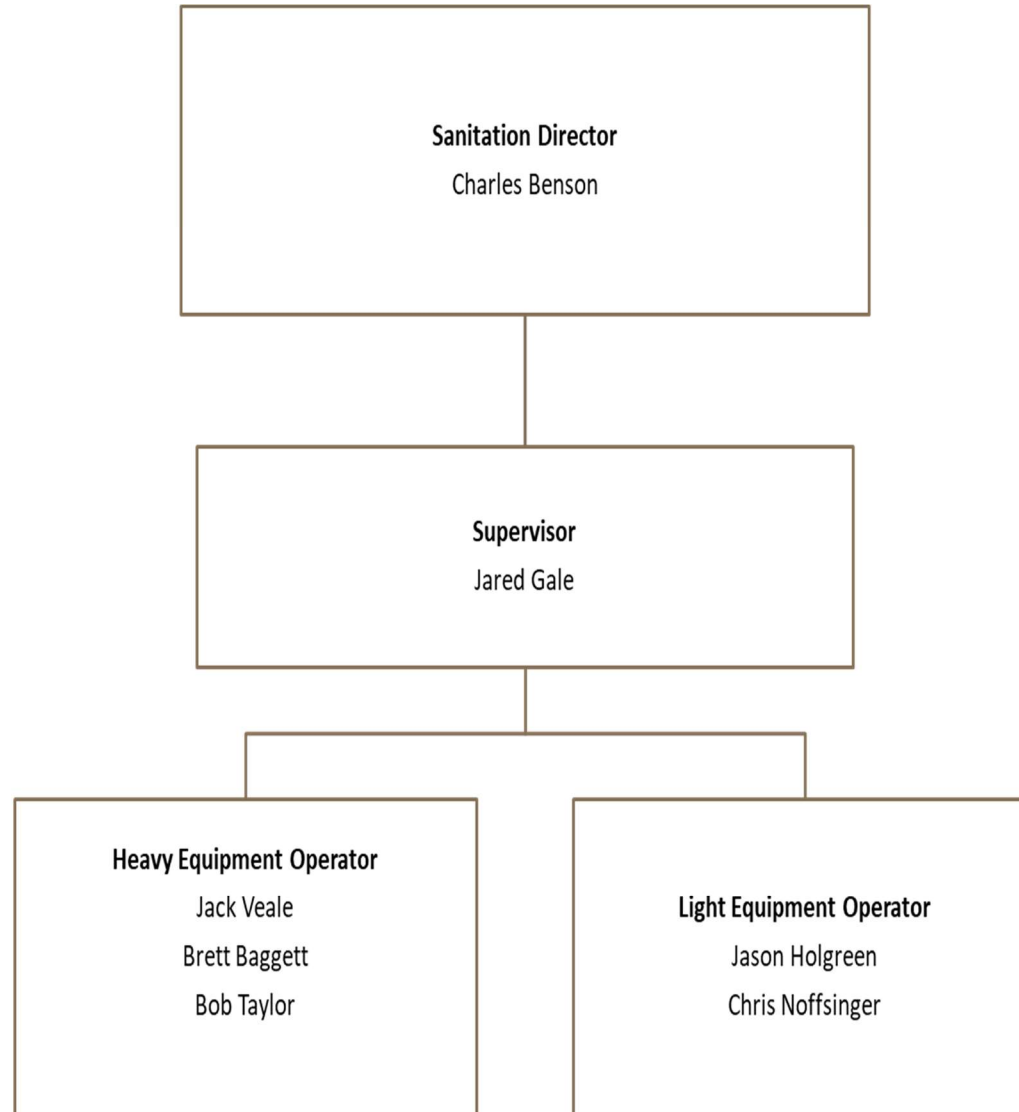
Account Number	Account Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	6 Month Actual	6 Month Estimate	Fiscal Year 2025 Est.	Fiscal Year 2025 Budget	Amended Fiscal Year 2025 Budget	Fiscal Year 2026 Budget	Dollar Change
<b>OPERATING REVENUES</b>											
587000 377000	Refuse Collection Charges	1,303,519	1,379,146	1,476,130	919,705	970,000	1,889,705	2,028,192		1,962,069	(66,123)
<b>TOTAL REFUSE COLLECTION REVENUE</b>		1,303,519	1,379,146	1,476,130	919,705	970,000	1,889,705	2,028,192	0	1,962,069	(66,123)
<b>REFUSE COLLECTION OPERATING EXPENSES</b>											
<b>PERSONNEL SERVICES</b>											
585800 411000	Salaries - Perm Employees	354,249	404,352	421,785	225,908	236,017	461,925	461,925		494,979	33,054
585800 412000	Salaries-Temp & Part-Time	298	237	3,322	2,136	11,364	13,500	13,500		13,500	0
585800 413010	FICA & Medicare Payroll Taxes	25,675	29,698	31,443	16,925	19,445	36,370	36,370		38,899	2,529
585800 413020	Employee Medical Ins	100,388	106,424	106,411	57,465	55,956	113,421	113,421		146,528	33,107
585800 413030	Employee Life Ins	2,016	2,221	2,395	1,033	1,738	2,771	2,771		2,537	(234)
585800 413040	State Retirement & 401 K	(2,177)	44,473	66,182	38,285	42,288	80,573	80,573		81,260	687
585800 413100	Retired Employee Benefits	(1,744)	(1,828)	12,116	0	0	0	0		0	0
585800 462180	Accrued Comp Time Exp	(1,531)	1,706	(2,076)	0	0	0	0		0	0
585800 462190	Accrued Sick Leave Exp	(134)	(1,692)	1,496	0	0	0	0		0	0
585800 462200	Accrued Vacation Expense	5,035	(3,896)	1,340	0	0	0	0		0	0
585800 491640	WorkersCompPremiumCharge-ISF	10,365	11,869	12,441	6,734	7,394	14,128	14,128		31,799	17,671
<b>TOTAL PERSONNEL SERVICES</b>		492,440	593,563	656,855	348,486	374,202	722,688	722,688	0	809,501	86,813
<b>OPERATIONS &amp; MAINTENANCE</b>											
585800 421000	Books Subscr & Mmbrshp	0	0	0	0	500	500	500		500	0
585800 423000	Travel & Training	169	0	0	0	1,400	1,400	1,400		1,400	0
585800 424000	Office Supplies	113	642	48	126	874	1,000	1,000		1,000	0
585800 425000	Equip Supplies & Maint	217,431	216,171	235,160	104,508	135,492	240,000	240,000		240,000	0
585800 426000	Bldg & Grnd Suppl & Maint	690	10,329	820	497	1,503	2,000	2,000		2,000	0
585800 427000	Utilities	7,351	11,898	7,620	2,288	5,712	8,000	8,000		8,000	0
585800 428000	Internet & Telephone Expense	2,426	1,896	2,630	1,165	2,335	3,500	3,500		3,500	0
585800 429200	Computer Software	0	0	285	0	500	500	500		500	0
585800 429300	Computer Hardware	0	0	0	0	0	0	0		1,500	1,500
585800 431000	Profess & Tech Services	26	26	126	0	500	500	500		500	0
585800 431040	Bank & Investment Account Fees	1,214	863	906	956	844	1,800	1,800		1,800	0
585800 431050	Credit Card Merchant Fees	4,469	4,802	905	0	500	500	500		0	(500)
585800 431100	Legal And Auditing Fees	447	594	650	625	50	675	675		675	0
585800 448000	Operating Supplies	105,720	79,207	101,076	98,598	31,402	130,000	130,000		130,000	0
585800 448010	Garbage Containers	61,591	12,387	44,546	(56)	60,056	60,000	60,000		60,000	0
585800 451100	Insurance & Surety Bonds	10,236	12,114	13,739	14,396	924	15,320	15,320		15,320	0
585800 452300	Uncollectible Accounts	1,348	1,562	2,468	362	1,638	2,000	2,000		2,000	0
585800 453600	Loss-Deleted Fixed Assets	0	150,980	0	0	0	0	0		0	0
585800 461000	Miscellaneous Expense	177	877	475	71	430	500	500		500	0
585800 491150	Admin Services Reimbursement	131,938	110,415	98,937	51,751	51,750	103,501	103,501		107,032	3,531
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		545,348	614,763	510,390	275,286	296,410	571,696	571,696	0	576,227	4,531
<b>TOTAL REFUSE COLLECTION OPERATING EXPENSES</b>		1,037,788	1,208,326	1,167,245	623,772	670,612	1,294,384	1,294,384	0	1,385,728	91,344
<b>EARNINGS (LOSS) FROM OPERATIONS</b>		265,731	170,820	308,885	295,933	299,388	595,321	733,808	0	576,341	(157,467)



# Refuse Collection Department Budget (continued)

1	REFUSE COLLECTION									Amended		
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	
3	Account Number	Account Description	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change
4												
5	583000 334100	Federal Grants - Miscellaneous	0	0	25,665	0	0	0	0		0	0
6	583000 335100	State Grants - Miscellaneous	73,291	0	0	0	0	0	0		0	0
7	586010 361000	Interest & Investment Earnings	15,113	49,587	348,754	136,560	136,560	273,120	8,000		221,831	213,831
8	586010 361200	InvestmntUnrealized(Gain)/Loss	(41,737)	(18,422)	105,867	13,413	0	13,413	0		0	0
9	587000 369020	Income From Uncoll Accts	317	265	263	184	0	184	200		200	0
10	NON-OPERATING REVENUES - NET		46,984	31,430	480,549	150,158	136,560	286,718	8,200	0	222,031	213,831
11												
12	REFUSE COLLECTION - CAPITAL PROJECTS											
13	585800 474600	Vehicles	304,916	204,470	397,725	378,998	1,002	380,000	380,000		393,000	13,000
14	TOTAL REFUSE COLLECTION CAPITAL EXPENSES		304,916	204,470	397,725	378,998	1,002	380,000	380,000	0	393,000	13,000
15	Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.											
16												
17	Accrual Accounting Adjustments											
18	585800 454800	Depreciation Expense	217,385	191,218	220,543	0	0	0	0	N/A	N/A	N/A
19	585800 496000	Fixed Assets Adjustments	(304,916)	(204,470)	(397,725)	0	0	0	0	N/A	N/A	N/A
20	Total Accrual Accounting Adjustments		(87,531)	(13,252)	(177,182)	0	0	0	0	0	0	0
21												
22	TOTAL REFUSE COLLECTION EXPENSES		1,255,173	1,399,544	1,387,788	1,002,770	671,614	1,674,384	1,674,384	0	1,778,728	104,344
23												
24	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		95,330	11,032	568,891	67,093	434,946	502,039	362,008	0	405,372	43,364
25												
26	OPERATING TRANSFERS IN (OUT):											
27	Use of (Addition to) Net Position						(502,039)	(502,039)			(405,372)	(405,372)
28												
29	TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	(502,039)	(502,039)	0	0	(405,372)	(405,372)
30												
31	NET EARNINGS (LOSS) - REFUSE COLLECTION		95,330	11,032	568,891	67,093	(67,093)	0	362,008	0	0	(362,008)

# 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 Waste Management Recycling services, our local Materials Recovery Facility for processing. The material is bailed 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

- Plan for increased resident participation in recycling.
- Educate residents on what can and cannot be recycled.

## Operational Budget Highlights

### Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 to 491640	Personnel Services	Increased by \$19,072 for merit increases, 5% COLA and changes in medical costs	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

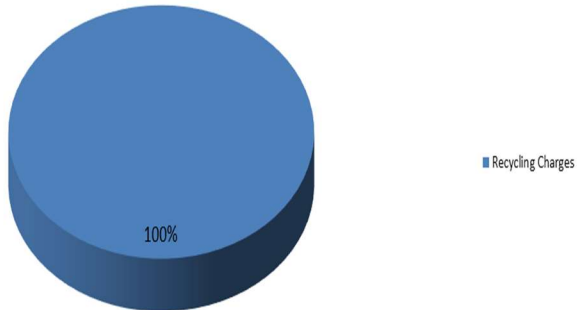
<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
431550	Recycling Processing	Decreased by \$30,000 Changed MRF to Waste Management lower charges	Yes	Financial Balance & Accountability
491150	Admin Services	Increased by \$4,086 Reimburse City for services provided.	Yes	Financial Balance & Accountability
474600	Vehicles	Decreased by \$380,000 No equipment purchase planned	No	Financial Balance & Accountability

## Performance Measures

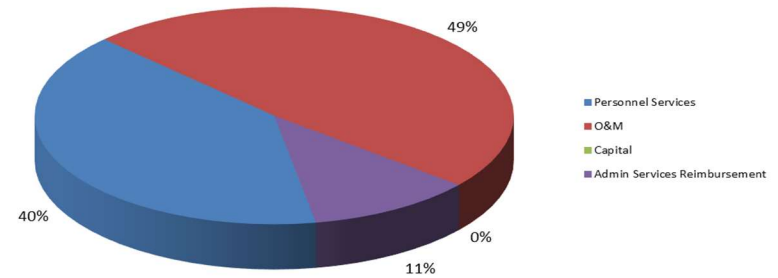
Tier 2 Sustainable Bountiful								
Priority Objective: Clean, Safe neighborhoods								
Recycling Department	Collect recycling cans as scheduled							
Department Strategy:								
Performance Indicator:			Performance Measures					
			FY2023 Actual		FY2024 Actual		FY2025 Target	FY2026 Budget
Did we 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					
			FY2023 Actual		FY2024 Actual		FY2025 Target	FY2026 Budget
Tons delivered to be recycled			1,955		1,787		1,820	1,900
Percentage of total waste diverted from landfill to recycling			10.10%		10.29%		10.00%	10.00%
Meet goal of 10% diverted			Yes		Yes		Planned	Planned

# Recycling Department Budget Graphs

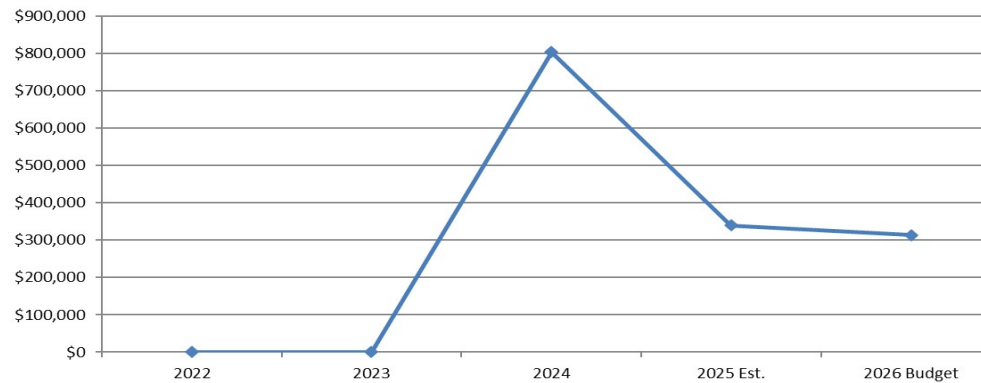
FY 2025-2026 Recycling Revenues



FY 2025-2026 Recycling Expenses



Budget History  
(Less Capital)



# Recycling Department Budget

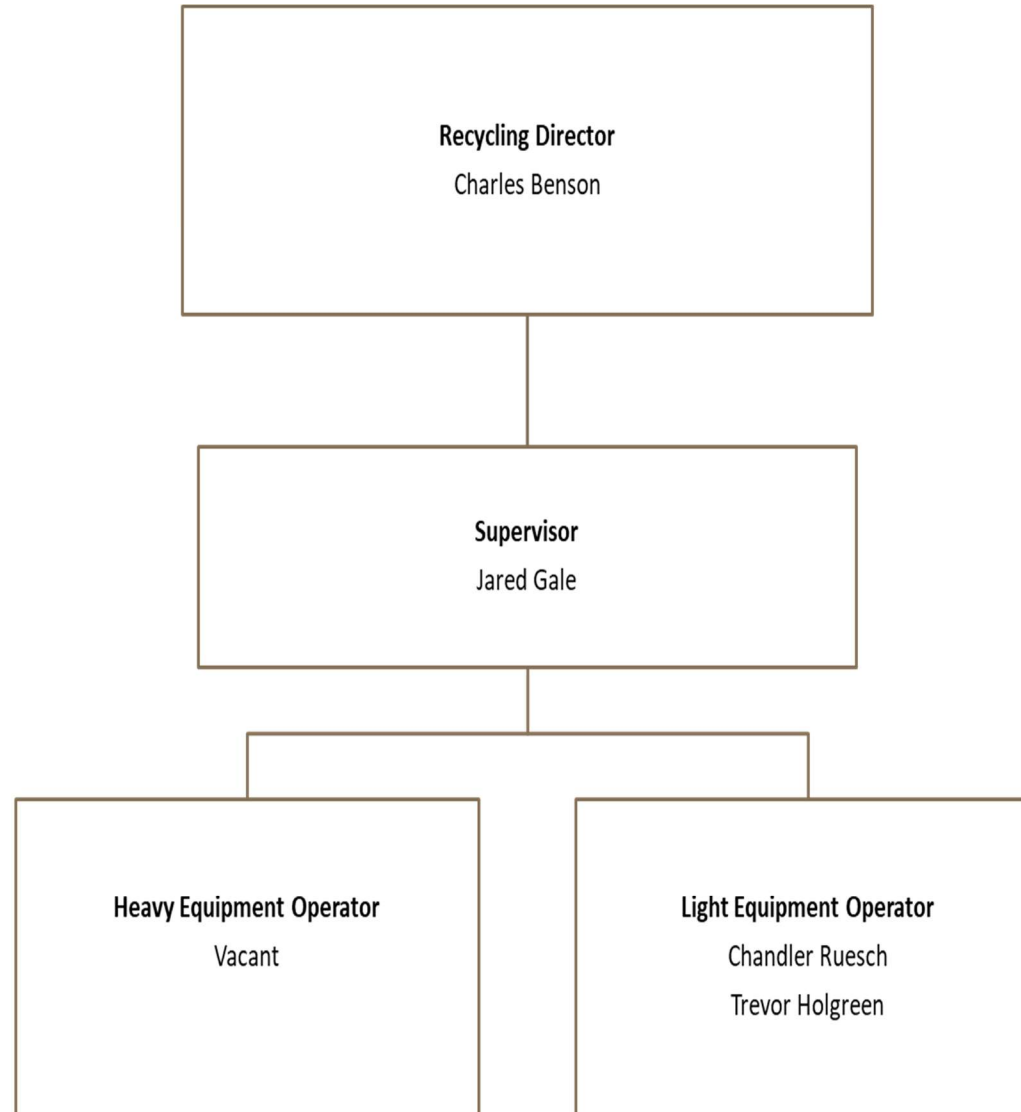
1	RECYCLING DEPARTMENT									Amended			1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number	Account Description	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change	3
4													4
5	OPERATING REVENUES												5
6	587001 377220	Recycling Charges	440,264	585,611	628,194	296,255	332,305	628,560	628,560		630,912	2,352	6
7	TOTAL RECYCLING REVENUE		440,264	585,611	628,194	296,255	332,305	628,560	628,560	0	630,912	2,352	7
8													8
9	OPERATING EXPENSES												9
10	PERSONNEL SERVICES												10
11	585810 411000	Salaries - Perm Employees	0	0	105,277	47,603	63,754	111,357	111,357		120,186	8,829	11
12	585810 412000	Salaries-Temp & Part-Time	0	0	0	0	9,500	9,500	9,500		9,500	0	12
13	585810 413010	FICA & Medicare Payroll Taxes	0	0	7,834	3,535	5,711	9,246	9,246		9,921	675	13
14	585810 413020	Employee Medical Ins	0	0	35,870	17,024	20,778	37,802	37,802		42,338	4,536	14
15	585810 413030	Employee Life Ins	0	0	630	251	423	674	674		623	(51)	15
16	585810 413040	State Retirement & 401 K	0	0	8,403	7,857	11,562	19,419	19,419		19,734	315	16
17	585810 413100	Retired Employee Benefits	0	0	807	0	0	0	0		0	0	17
18	585810 462180	Accrued Comp Time Exp	0	0	1,576	0	0	0	0		0	0	18
19	585810 462190	Accrued Sick Leave Exp	0	0	2	0	0	0	0		0	0	19
20	585810 462200	Accrued Vacation Expense	0	0	144	0	0	0	0		0	0	20
21	585810 491640	WorkersCompPremiumCharge-ISF	0	0	4,110	1,927	1,604	3,531	3,531		8,300	4,769	21
22	TOTAL PERSONNEL SERVICES		0	0	164,652	78,198	113,331	191,529	191,529	0	210,601	19,072	22
23	OPERATIONS & MAINTENANCE												23
24	585810 421000	Books Subscr & Mmbrshp	0	0	0	0	500	500	500		500	0	24
25	585810 423000	Travel & Training	0	0	0	0	1,100	1,100	1,100		1,100	0	25
26	585810 424000	Office Supplies	0	0	48	36	1,064	1,100	1,100		1,100	0	26
27	585810 425000	Equip Supplies & Maint	0	0	98,908	29,990	95,010	125,000	125,000		125,000	0	27
28	585810 426000	Bldg & Grnd Suppl & Maint	0	0	1,546	0	1,500	1,500	1,500		1,500	0	28
29	585810 427000	Utilities	0	0	0	0	3,000	3,000	3,000		3,000	0	29
30	585810 428000	Internet & Telephone Expense	0	0	1,823	699	801	1,500	1,500		1,600	100	30
31	585810 429200	Computer Software	0	0	285	0	0	0	0		0	0	31
32	585810 431000	Profess & Tech Services	0	0	60	0	0	0	0		0	0	32
33	585810 431040	Bank & Investment Account Fees	0	0	0	0	100	100	100		100	0	33
34	585810 431050	Credit Card Merchant Fees	0	0	364	0	0	0	0		0	0	34
35	585810 431100	Legal And Auditing Fees	0	0	308	350	0	350	350		366	16	35
36	585810 431550	Recycling Processing Fees	0	0	101,887	39,441	85,559	125,000	125,000		95,000	(30,000)	36
37	585810 448000	Operating Supplies	0	0	3,030	985	8,015	9,000	9,000		9,000	0	37
38	585810 448010	Recycle Containers	0	0	540,073	0	15,000	15,000	15,000		15,000	0	38
39	585810 452300	Uncollectible Accounts	0	0	1,133	158	642	800	800		800	0	39
40	585810 461000	Miscellaneous Expense	0	0	417	49	452	500	500		500	0	40
41	585810 491150	Admin Services Reimbursement	0	0	53,372	27,303	27,304	54,607	54,607		58,693	4,086	41
42	TOTAL OPERATIONS & MAINTENANCE		0	0	803,252	99,012	240,045	339,057	339,057	0	313,259	(25,798)	42
43													43
44	TOTAL OPERATING EXPENSES		0	0	967,904	177,210	353,376	530,586	530,586	0	523,860	(6,726)	44
45													45
46	EARNINGS (LOSS) FROM OPERATIONS		440,264	585,611	(339,710)	119,045	(21,071)	97,974	97,974	0	107,052	9,078	46

## Recycling Department Budget (continued)

1	RECYCLING DEPARTMENT									Amended			
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar		
3	Account Number	Account Description	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Change	
4													
5	NON-OPERATING REVENUES (EXPENSES):												
6	587001	369020	Income From Uncollect Accts-R.	0	0	131	92	0	92	0	0	0	
8	486010	361000	Interest & Investment Earnings	406	2,053	0	0	0	0	0	0	0	
9	486010	361200	InvestmntUnrealized(Gain)/Loss	(1,990)	(816)	0	0	0	0	0	0	0	
10	NON-OPERATING REVENUES - NET			(1,585)	1,237	131	92	0	92	0	0	0	
11													
12	RECYCLING - CAPITAL PROJECTS												
14	585810	474600	Vehicles	0	0	0	211,998	168,002	380,000	380,000	0	(380,000)	
15	TOTAL CAPITAL EXPENSES			0	0	0	211,998	168,002	380,000	380,000	0	(380,000)	
16	Not included in "Earnings (Loss) Before Operating Transfers when depreciation is included.												
17													
18	Accrual Accounting Adjustments												
19	585810	454800	Depreciation Expense	0	0	50,478	0	0	0	0	0	0	
21	Total Accrual Accounting Adjustments			0	0	50,478	0	0	0	0	0	0	
22													
23	EARNINGS (LOSS) BEFORE TRANSFERS			438,679	586,848	(289,101)	331,135	146,931	478,066	477,974	0	107,052	(370,922)
24													
25	TOTAL RECYCLING EXPENSES			0	0	1,018,382	389,208	521,378	910,586	910,586	0	523,860	(386,726)
26													
27	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS			438,679	586,848	(289,101)	331,135	146,931	478,066	477,974	0	107,052	(370,922)
28													
29	OPERATING TRANSFERS IN (OUT):												
30	Transfer from Other Funds								0	0			0
32	Use of (Addition to) Net Position								(478,066)	(478,066)		(107,052)	(107,052)
33	TOTAL OPERATING TRANSFERS IN (OUT)			0	0	0	0	(478,066)	(478,066)	0	0	(107,052)	(107,052)
34													
35	NET EARNINGS (LOSS)			438,679	586,848	(289,101)	331,135	(331,135)	0	477,974	0	0	(477,974)



# 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

- Adjust fees charged for dumping to fund operation.
- Keep Landfill fully staffed with Scale House attends & Landfill Operator.
- Continue 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
377100 to 377900	Operating Revenues	Increased by \$342,000 for Gate rate changes	Yes	Financial Balance & Accountability

Personnel Services

<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
411000 to 491640	Personnel Services	Increased by \$15,097 for merit increases, 5% cola and medical coverage and staffing changes.	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

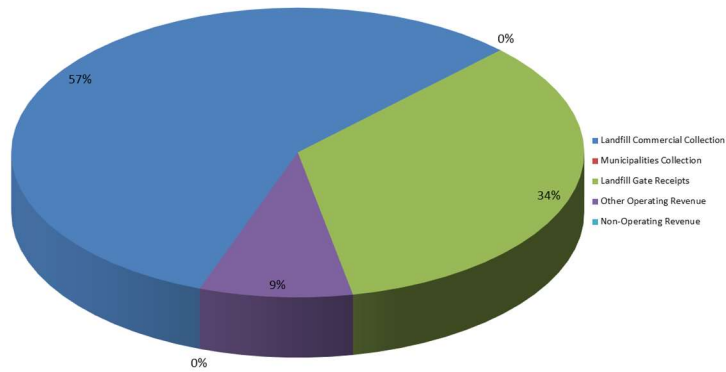
<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
425000	Equip Supplies & Maintenance	Increased \$15,000 Fuel and parts	Yes	Improve & Maintain Infrastructure
431050	Credit Card Fee	Decreased \$15,000 Fee paid by user	Yes	Financial Balance & Accountability
448000	Operating Supplies	Increased \$65,000 Recycling costs Freon recovery & Mattress Recycling	Yes	Improve & Maintain Infrastructure
451100	Insurance & Surety Bonds	Increased \$6,393 Change Insurance Rates	Yes	Financial Balance & Accountability
491150	Admin Services	Increased \$4,620 to reimburse City for services provided.	Yes	Financial Balance & Accountability
474500	Vehicles & Equipment	Decrease By \$1,003,000 Planned Equipment Replacement.	No	Improve & Maintain Infrastructure
473100	Improvement other than Building	Increased \$ 475,000 Storm water basin expansion.	No	Improve & Maintain Infrastructure

## Performance Measures

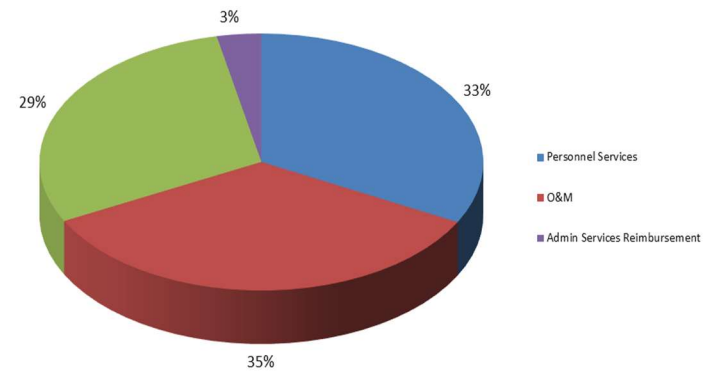
Tier 1 <i>Improve &amp; Maintain Infrastructure</i>							
Priority Objective: <i>Stay ahead of the maintenance curve</i>							
Landfill Department	Refuse load inspections for compliance with state permit. Perform daily commercial load inspections for content.						
Department Strategy:							
	Performance Measures						
Performance Indicator:	FY2023 Actual		FY2024 Actual		FY2025 Target		FY2026 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 &amp; Maintain Infrastructure</i>							
Priority Objective: <i>Stay ahead of the maintenance curve</i>							
Landfill Department	Landfill gas monitoring. Measure methane gas at monitoring well and other sites around landfill monthly.						
Department Strategy:							
	Performance Measures						
Performance Indicator:	FY2023 Actual		FY2024 Actual		FY2025 Target		FY2026 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

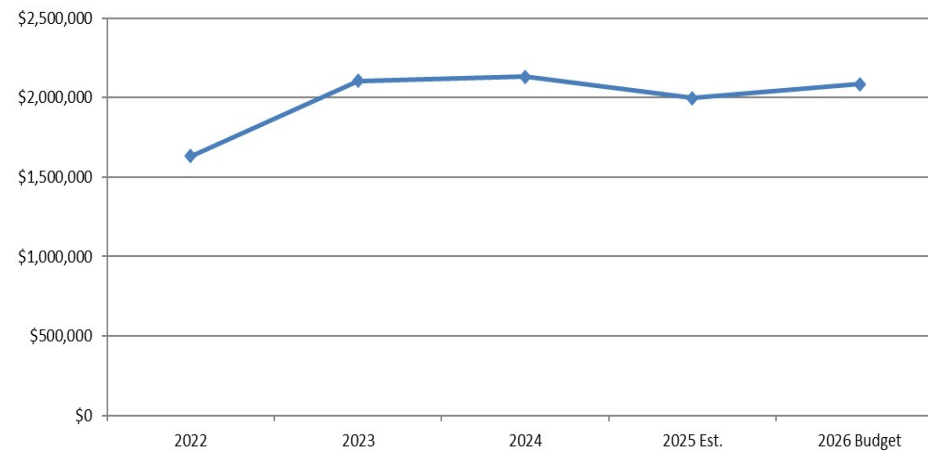
FY 2025-2026 Landfill Revenues



FY 2025-2026 Landfill Department Expense



Budget History  
(Less Capital)



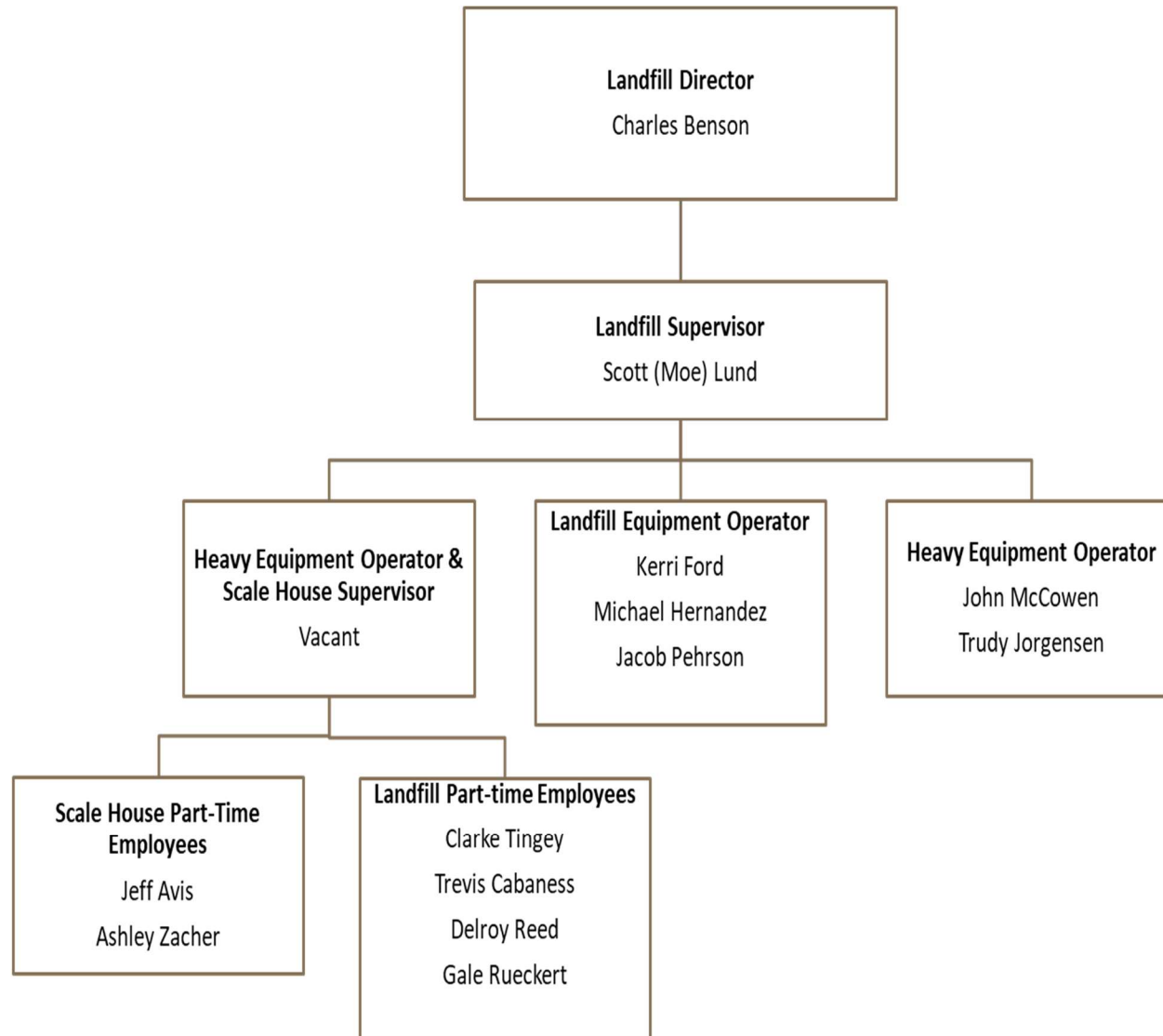
# Landfill Department Budget

Account Number	Account Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	6 Month Actual	6 Month Estimate	Fiscal Year 2025 Est.	Fiscal Year 2025 Budget	Amended Fiscal Year 2025 Budget	Fiscal Year 2026 Budget	Dollar Change
<b>OPERATING REVENUES</b>											
587002 377100	Landfill Commercial Collection	1,044,018	1,006,025	1,026,306	499,283	485,717	985,000	985,000		1,200,000	215,000
577000 377200	Municipalities Collection	144,835	72,587	0	0	0	0	0		0	0
587002 377300	Landfill Gate Receipts	601,548	765,810	651,963	357,486	242,514	600,000	600,000		725,000	125,000
587002 377350	Landfill Inter-Dept Collection	17,370	16,100	15,960	12,295	2,705	15,000	15,000		15,000	0
587002 377500	Landfill Compost Sales	130,132	93,924	106,160	46,330	73,670	120,000	120,000		120,000	0
587002 377600	Landfill Wood Chips Sales	22,547	18,293	22,683	5,850	9,150	15,000	15,000		17,000	2,000
586002 377900	Landfill Salvage Sales	45,005	63,281	35,135	15,507	14,493	30,000	30,000		30,000	0
<b>TOTAL OPERATING REVENUES</b>		<b>2,005,455</b>	<b>2,036,020</b>	<b>1,858,207</b>	<b>936,750</b>	<b>828,250</b>	<b>1,765,000</b>	<b>1,765,000</b>	<b>0</b>	<b>2,107,000</b>	<b>342,000</b>
<b>OPERATING EXPENSES</b>											
<b>PERSONNEL SERVICES</b>											
585820 411000	Salaries - Perm Employees	340,718	405,933	463,600	244,725	287,774	532,499	532,499		530,484	(2,015)
585820 412000	Salaries-Temp & Part-Time	108,002	81,689	71,584	53,624	48,226	101,850	101,850		108,950	7,100
585820 413010	FICA & Medicare Payroll Taxes	33,272	35,992	39,795	21,882	26,958	48,840	48,840		49,229	389
585820 413020	Employee Medical Ins	91,764	115,537	149,465	67,581	85,665	153,246	153,246		147,705	(5,541)
585820 413030	Employee Life Ins	1,930	2,406	2,612	1,230	2,158	3,388	3,388		3,009	(379)
585820 413040	State Retirement & 401 K	39,957	6,215	54,323	42,759	50,269	93,028	93,028		87,304	(5,724)
585820 413100	Retired Employee Benefits	39,957	6,215	54,323	0	0	0	0		0	0
585820 425300	Vehicle Allowance	39,957	6,215	54,323	1,951	2,130	4,081	4,081		4,081	0
585820 462180	Accrued Comp Time Exp	39,957	6,215	54,323	0	0	0	0		0	0
585820 462190	Accrued Sick Leave Exp	39,957	6,215	54,323	0	0	0	0		0	0
585820 462200	Accrued Vacation Expense	39,957	6,215	54,323	0	0	0	0		0	0
585820 491640	WorkersCompPremiumCharge-ISF	9,227	9,733	10,705	6,533	11,719	18,252	18,252		36,525	18,273
<b>TOTAL PERSONNEL SERVICES</b>		<b>824,655</b>	<b>688,580</b>	<b>1,063,696</b>	<b>440,285</b>	<b>514,899</b>	<b>955,184</b>	<b>955,184</b>	<b>0</b>	<b>967,287</b>	<b>12,103</b>
<b>OPERATIONS &amp; MAINTENANCE</b>											
585820 421000	Books Subscr & Mmbrshp	0	0	572	874	126	1,000	1,000		1,000	0
585820 422000	Public Notices	0	0	0	0	300	300	300		300	0
585820 423000	Travel & Training	456	6,955	986	17	4,984	5,000	5,000		5,000	0
585820 424000	Office Supplies	7,913	6,189	6,790	594	3,906	4,500	4,500		4,500	0
585820 425000	Equip Supplies & Maint	287,983	413,851	432,403	211,521	173,479	385,000	385,000		400,000	15,000
585820 426000	Bldg & Grnd Suppl & Maint	29,077	33,739	45,321	26,095	20,705	46,800	46,800		46,800	0
585820 427000	Utilities	7,456	6,771	5,960	3,255	4,445	7,700	7,700		7,700	0
585820 428000	Internet & Telephone Expense	3,658	3,857	3,369	1,943	3,157	5,100	5,100		5,100	0
585820 429200	Computer Software	0	0	3,369	2,800	3,200	6,000	6,000		6,000	0
585820 429300	Computer Hardware	0	0	3,369	652	1,848	2,500	2,500		2,500	0
585820 431000	Profess & Tech Services	6,708	2,261	52	0	5,000	5,000	5,000		5,000	0
585820 431040	Bank & Investment Account Fees	6,408	6,396	4,296	0	8,000	8,000	8,000		8,000	0
585820 431050	Credit Card Merchant Fees	13,618	16,240	16,860	7,146	7,854	15,000	15,000		0	(15,000)
585820 431100	Legal And Auditing Fees	1,034	879	1,170	1,162	238	1,400	1,400		1,400	0
585820 431300	Environmental Monitoring	51,318	55,155	44,127	17,463	52,537	70,000	70,000		70,000	0
585820 448000	Operating Supplies	16,566	73,878	79,256	73,482	14,518	88,000	88,000		153,000	65,000
585820 451100	Insurance & Surety Bonds	11,206	15,915	19,364	24,058	0	24,058	23,607		30,000	6,393
585820 452300	Uncollectible Accounts	(9)	3,439	(82)	0	500	500	500		500	0
585820 455000	Closure/Post-Closure Exp	19,994	496,561	173,798	0	50,000	50,000	50,000		50,000	0
585820 461000	Miscellaneous Expense	568	556	653	348	152	500	500		500	0

# Landfill Department Budget (continued)

Account Number	Account Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	6 Month Actual	6 Month Estimate	Fiscal Year 2025 Est.	Fiscal Year 2025 Budget	Amended Fiscal Year 2025 Budget	Fiscal Year 2026 Budget	Dollar Change
585820 462400	Contract Equipment	268,050	197,295	126,079	78,106	146,895	225,000	225,000		225,000	0
585820 463000	Cash Over Or Short	(284)	76	38	41	109	150	150		150	0
585820 491150	Admin Services Reimbursement	74,944	77,647	99,789	45,486	45,487	90,973	90,973		95,593	4,620
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>		<b>806,664</b>	<b>1,417,660</b>	<b>1,067,537</b>	<b>495,041</b>	<b>547,440</b>	<b>1,042,481</b>	<b>1,042,030</b>	<b>0</b>	<b>1,118,043</b>	<b>76,013</b>
<b>TOTAL LANDFILL OPERATING EXPENSES</b>		<b>1,631,319</b>	<b>2,106,240</b>	<b>2,131,233</b>	<b>935,326</b>	<b>1,062,339</b>	<b>1,997,665</b>	<b>1,997,214</b>	<b>0</b>	<b>2,085,330</b>	<b>88,116</b>
<b>EARNINGS (LOSS) FROM OPERATIONS</b>		<b>374,136</b>	<b>(70,220)</b>	<b>(273,026)</b>	<b>1,424</b>	<b>(234,089)</b>	<b>(232,665)</b>	<b>(232,214)</b>	<b>0</b>	<b>21,670</b>	<b>253,884</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>											
583020 331210	FEMA Federal Assistance - Landfill	205,453	36,077	0	0	0	0	0		0	0
586000 369000	Sundry Revenues	143	595	1,539	0	0	0	0		0	0
586002 369000	Landfill Sundry Revenues	0	0	0	669	0	669	0		0	0
576010 361000	Interest & Investment Earnings	90,398	328,084	0	0	0	0	50,000		0	(50,000)
576010 361200	InvestmntUnrealized(Gain)/Loss	(211,357)	(76,306)	0	0	0	0	0		0	0
586010 369040	Interest Earnings - N/R	11,093	0	0	0	0	0	0		0	0
586012 361002	Interest Earnings - Landfill C	0	0	177,974	95,803	0	95,803	0		0	0
586022 364000	Gain on Capital Asset Sales-L	3,800	6,500	6,500	0	0	0	0		0	0
<b>NONOPERATING REVENUES - NET</b>		<b>99,530</b>	<b>294,950</b>	<b>186,012</b>	<b>96,471</b>	<b>0</b>	<b>96,471</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>(50,000)</b>
<b>EARNINGS (LOSS) BEFORE CAPITAL &amp; TRANSFERS</b>		<b>473,666</b>	<b>224,730</b>	<b>(87,014)</b>	<b>97,895</b>	<b>(234,089)</b>	<b>(136,194)</b>	<b>(182,214)</b>	<b>0</b>	<b>21,670</b>	<b>203,884</b>
<b>LANDFILL - CAPITAL PROJECTS</b>											
585820 474500	Machinery & Equipment	553,853	864,369	844,079	1,315,513	0	1,315,513	1,395,000		392,000	(1,003,000)
585820 473100	Improv Other Than Bldgs	20,411	3,049	0	18,032	0	18,032	0		475,000	475,000
<b>TOTAL LANDFILL - CAPITAL EXPENSES</b>		<b>574,264</b>	<b>867,418</b>	<b>844,079</b>	<b>1,333,545</b>	<b>0</b>	<b>1,333,545</b>	<b>1,395,000</b>	<b>0</b>	<b>867,000</b>	<b>(528,000)</b>
<i>Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.</i>											
<b>Accrual Accounting Adjustments</b>											
585820 454800	Depreciation Expense	291,919	328,735	394,481	0	0	0	0		N/A	N/A
585820 496000	Fixed Assets Adjustments	(574,264)	(864,369)	(844,079)	(1,198,575)	0	(1,198,575)	0		N/A	N/A
<b>Total Accrual Accounting Adjustments</b>		<b>(282,345)</b>	<b>(535,634)</b>	<b>(449,599)</b>	<b>(1,198,575)</b>	<b>0</b>	<b>(1,198,575)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LANDFILL EXPENSES</b>		<b>4,619,529</b>	<b>2,533,024</b>	<b>2,525,713</b>	<b>1,070,296</b>	<b>1,062,339</b>	<b>2,132,635</b>	<b>3,392,214</b>	<b>0</b>	<b>2,952,330</b>	<b>(439,884)</b>
<b>EARNINGS (LOSS) BEFORE OPERATING TRANSFERS</b>		<b>181,747</b>	<b>(107,054)</b>	<b>(481,494)</b>	<b>(37,075)</b>	<b>(234,089)</b>	<b>(271,164)</b>	<b>(1,577,214)</b>	<b>0</b>	<b>(845,330)</b>	<b>731,884</b>
<b>OPERATING TRANSFERS IN (OUT)</b>											
585820 491000	Transfer to Other Funds	(2,696,291)	(95,000)	0	0	0	0	0		0	0
	Use of (Addition to) Net Position					271,164	271,164			845,330	845,330
<b>TOTAL OPERATING TRANSFERS IN (OUT)</b>		<b>(2,696,291)</b>	<b>(95,000)</b>	<b>0</b>	<b>0</b>	<b>271,164</b>	<b>271,164</b>	<b>0</b>	<b>0</b>	<b>845,330</b>	<b>845,330</b>
<b>NET EARNINGS (LOSS)</b>		<b>(2,514,544)</b>	<b>(202,054)</b>	<b>(481,494)</b>	<b>(37,075)</b>	<b>37,075</b>	<b>0</b>	<b>(1,577,214)</b>	<b>0</b>	<b>0</b>	<b>1,577,214</b>

# Landfill Department Organizational Chart





# Cemetery Fund

## Department Description

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

## Major Roles & Critical Functions

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

## Fiscal Year Priorities

- Overseed Plats M, O, Q, R
- Plant 8 trees through-out Plat R (last of available tree planting spaces)
- 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
	No scheduled changes			Balanced Revenue Source

## Operational Budget Highlights

### Personnel Services

<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
411000	Salaries - Perm Employees	Increase of \$10,386 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 \$795 to cover increase in employee taxes	Yes	Sustainable Bountiful
413020	Employee Med. Ins.	Increase of \$1,239 as calculated by HR to cover estimated fee increases	Yes	Sustainable Bountiful
413040	State Retirement	Decrease of \$475 as calculated by HR	Yes	Sustainable Bountiful
491640	Workers Comp.	Increase of \$10,100 as calculated by HR	Yes	Sustainable Bountiful

### Operations and Maintenance

<b>GL Account #</b>	<b>Line Description</b>	<b>Budget Request Description</b>	<b>Ongoing budget request?</b>	<b>Policy Priority</b>
425000	Equip Supplies & Maintenance	Increase of \$2,000 to cover costs of equipment and maintenance supply projected increases	Yes	Financial Balance and Accountability
427000	Utilities	Increase of \$3,000 to bring budget projections more in line with actual billed use	Yes	Financial Balance and Accountability
429200	Computer Software	New GL expense account of \$1,637 to cover computer software costs as projected by the IT Department	Yes	Financial Balance and Accountability
429300	Computer Hardware	New GL expense account of \$1,992 to cover computer hardware costs as projected by the IT Department	Yes	Financial Balance and Accountability
491150	Admin. Services Re-imbursement	Increase of \$5,378 as projected by the Finance Department	Yes	Financial Balance and Accountability

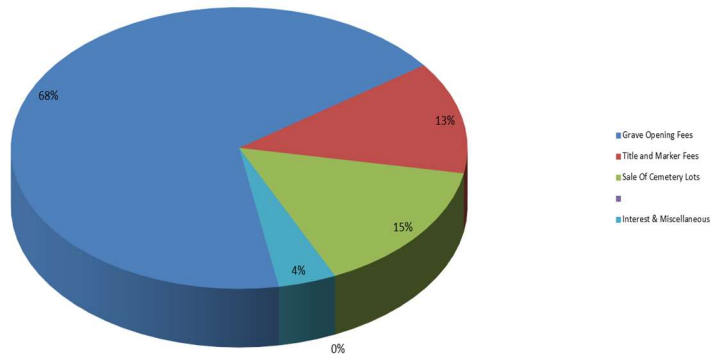
## Performance Measures

Tier 1: Financial Balance & Accountability							
Priority Objective: <i>Balanced Revenus Sources</i>							
Department Strategy:	Track and Account for fiscal year Burial Plot Sales						
			Performance Measures				
			FY2023 Actual	FY2024 Actual	FY2025 Target	FY2026 Budget	
Performance Indicator:	Number of Burial Plot sales		518	137	200	250	
Tier 1: Financial Balance & Accountability							
Priority Objective: <i>Balanced Revenus Sources</i>							
Department Strategy:	Track Actual Monthly Burials, Report as total number for the Fiscal Year.						
			Performance Measures				
			FY2023 Actual	FY2024 Actual	FY2025 Target	FY2026 Budget	
Performance Indicator:	Total burials per year		348	334	350	350	

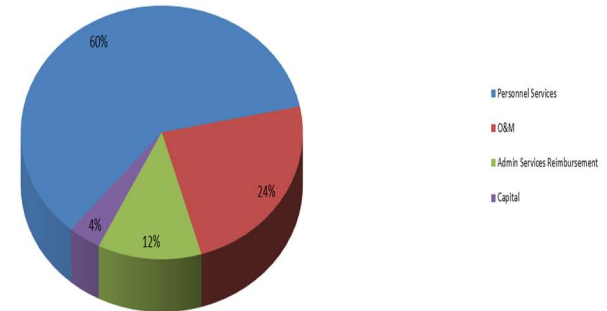
Tier 1: Improve & Maintain Infrastructure							
Priority Objective: <i>Stay ahead of the maintenance curve</i>							
Department Strategy:	Green Cemetery: High Standard of care and maintenance of Cemetery property and irrigation system						
			Performance Measures				
			FY2023 Actual	FY2024 Actual		FY2025 Target	FY2026 Budget
Performance Indicator:	Irrigation valves inspected monthly		44	44		44	44
	Number of sprinkler heads inspected, maintained or replaced, quarterly.		468	470		475	475

# Cemetery Budget Graphs

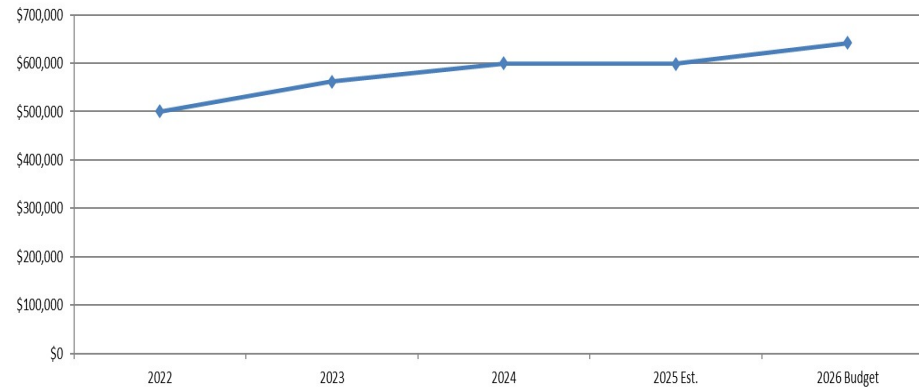
FY 2025-2026 Cemetery Revenues



FY 2025-2026 Cemetery Expenses



Budget History  
(Less Capital)



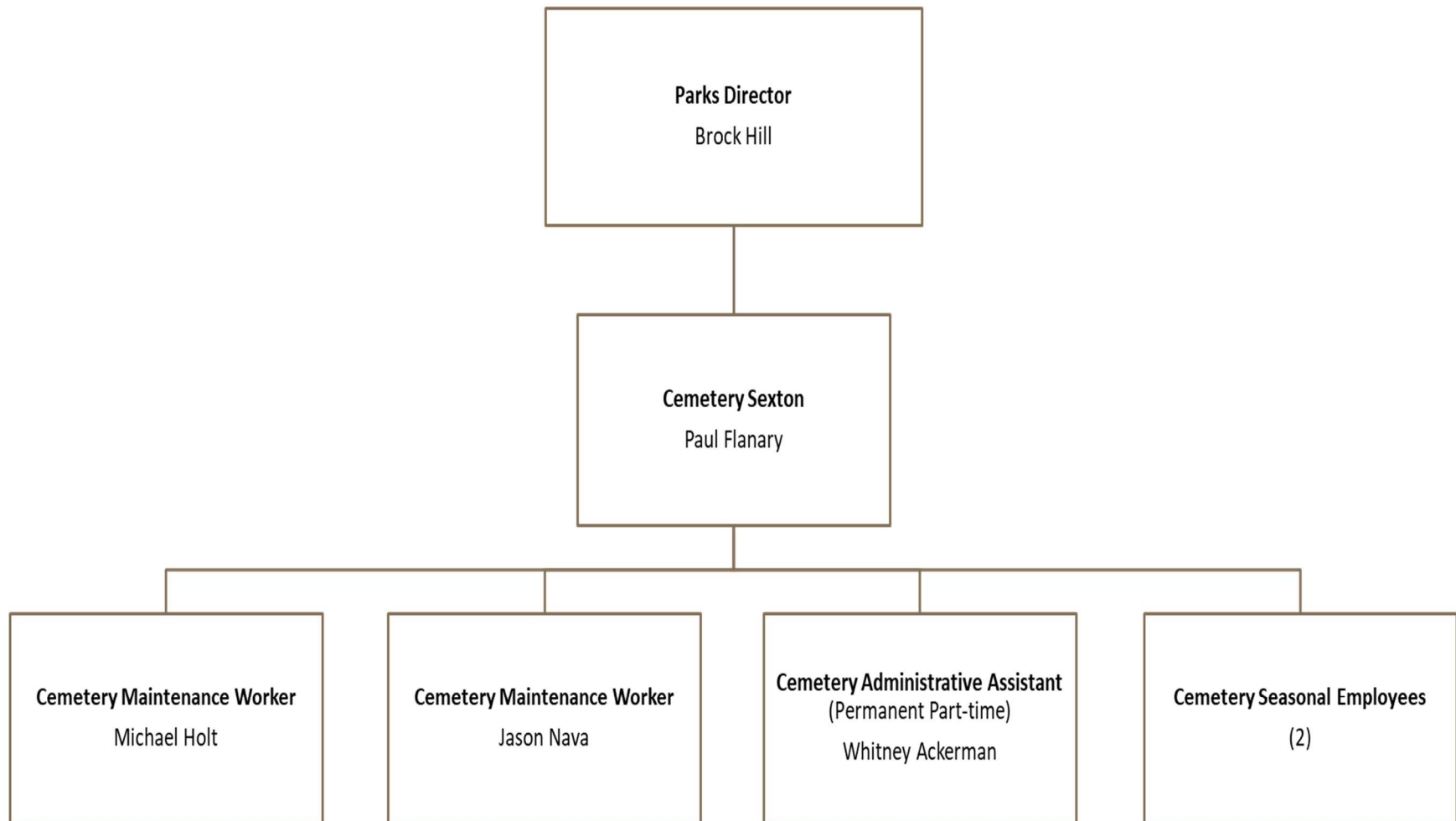
# Cemetery Budget

CEMETERY												
	Account Number	Account Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	6 Month Actual	6 Month Estimate	Fiscal Year 2025 Est.	Fiscal Year 2025 Budget	Amended Fiscal Year 2025 Budget	Fiscal Year 2026 Budget	Dollar Change
<b>OPERATING REVENUE</b>												
597000	348300	Grave Opening Fees	464,640	354,180	112,800	80,200	100,000	180,200	202,500		202,500	0
597000	348350	Non-Resident Grave Opening Fee	0	24,100	231,900	159,100	100,000	259,100	281,600		281,600	0
597000	348400	Grave Marker Fee	3,940	7,130	22,335	10,260	5,000	15,260	15,000		15,000	0
597000	348500	Overtime/Saturday/Holiday Fees	0	6,600	46,700	39,000	20,000	59,000	72,000		72,000	0
597000	348550	Title Transfer Fees	0	2,800	6,000	2,000	2,000	4,000	5,000		5,000	0
597050	348100	Sale Of Cemetery Lots	414,710	324,740	74,600	29,750	30,000	59,750	68,000		68,000	0
597050	348150	Non-Resident Sale of Cemetery Lot	0	4,325	19,575	8,275	10,000	18,275	15,625		15,625	0
597050	348200	Urn Niche Space Sales	0	6,800	23,600	8,500	8,500	17,000	25,000		25,000	0
<b>TOTAL OPERATING REVENUES</b>			<b>883,290</b>	<b>730,675</b>	<b>537,510</b>	<b>337,085</b>	<b>275,500</b>	<b>612,585</b>	<b>684,725</b>	<b>0</b>	<b>684,725</b>	<b>0</b>
<b>OPERATING EXPENSES</b>												
<b>PERSONNEL SERVICES:</b>												
595900	411000	Salaries - Perm Employees	186,739	195,014	197,601	102,879	109,885	212,764	212,764		223,150	10,386
595900	412000	Salaries-Temp & Part-Time	44,053	54,411	51,846	27,309	14,191	41,500	41,500		41,500	0
595900	413010	FICA & Medicare Payroll Taxes	17,732	19,113	19,005	9,829	9,622	19,451	19,451		20,246	795
595900	413020	Employee Medical Ins	53,784	51,226	52,349	25,888	38,935	64,823	64,823		66,062	1,239
595900	413030	Employee Life Ins	987	999	1,117	489	866	1,355	1,355		1,196	(159)
595900	413040	State Retirement & 401 K	(3,428)	19,119	30,343	17,480	19,665	37,145	37,145		36,670	(475)
595900	413100	Retired Employee Benefits	(1,046)	(855)	7,027	0	0	0	0		0	0
595900	462180	Accrued Comp Time Exp	(3,142)	96	(45)	0	0	0	0		0	0
595900	462190	Accrued Sick Leave Exp	518	(362)	477	0	0	0	0		0	0
595900	462200	Accrued Vacation Expense	1,598	(1,632)	1,908	0	0	0	0		0	0
595900	491640	WorkersCompPremiumCharge-ISF	4,392	4,742	4,693	2,430	2,555	4,985	4,985		15,085	10,100
<b>TOTAL PERSONNEL SERVICES</b>			<b>302,187</b>	<b>341,871</b>	<b>366,323</b>	<b>186,304</b>	<b>195,719</b>	<b>382,023</b>	<b>382,023</b>	<b>0</b>	<b>403,909</b>	<b>21,886</b>
<b>OPERATIONS AND MAINTENANCE:</b>												
595900	421000	Books Subscr & Mmbrshp	0	0	257	0	0	0	350		350	0
595900	423000	Travel & Training	1,436	1,352	2,204	40	1,460	1,500	1,500		1,500	0
595900	424000	Office Supplies	2,421	4,289	3,109	1,848	150	1,998	2,000		2,000	0
595900	425000	Equip Supplies & Maint	44,448	52,266	37,184	18,649	18,000	36,649	38,000		40,000	2,000
595900	426000	Bldg & Grnd Suppl & Maint	37,418	53,214	77,490	46,004	24,000	70,004	75,000		75,000	0
595900	427000	Utilities	16,720	19,404	18,696	8,234	3,766	12,000	12,000		15,000	3,000
595900	428000	Internet & Telephone Expense	1,592	1,568	1,698	274	1,526	1,800	1,800		1,800	0
595900	429200	Computer Software	0	0	702	0	0	0	0		1,637	1,637
595900	429300	Computer Hardware	0	0	557	0	0	0	0		1,992	1,992
595900	431000	Profess & Tech Services	14	14	69	0	200	200	345		200	(145)
595900	431002	Urn Placks-Engravings&Markers	0	0	2,715	1,700	2,000	3,700	4,000		4,000	0
595900	431040	Bank & Investment Account Fees	707	483	103	124	0	124	0		0	0
595900	431050	Credit Card Merchant Fees	830	945	138	0	1,000	1,000	1,000		1,000	0
595900	431100	Legal And Auditing Fees	259	318	358	327	0	327	375		375	0
595900	431400	Landfill Fees	1,390	1,210	875	410	1,200	1,610	2,000		2,000	0
595900	448000	Operating Supplies	6,020	2,890	3,225	1,144	1,700	2,844	3,000		3,000	0
595900	448040	Repurchase of Cemetery Lots	0	0	5,990	1,000	1,500	2,500	5,000		5,000	0
595900	451100	Insurance & Surety Bonds	5,109	5,567	6,437	6,737	0	6,737	3,350		3,350	0
595900	461000	Miscellaneous Expense	598	477	261	133	0	133	90		100	10
595900	491150	Admin Services Reimbursement	79,005	75,788	71,477	36,945	36,945	73,890	73,890		79,268	5,378
<b>TOTAL OPERATIONS AND MAINTENANCE</b>			<b>197,969</b>	<b>219,785</b>	<b>233,546</b>	<b>123,568</b>	<b>93,447</b>	<b>217,015</b>	<b>223,700</b>	<b>0</b>	<b>237,572</b>	<b>13,872</b>
<b>TOTAL OPERATING EXPENSES</b>			<b>500,156</b>	<b>561,656</b>	<b>599,869</b>	<b>309,872</b>	<b>289,166</b>	<b>599,038</b>	<b>605,723</b>	<b>0</b>	<b>641,481</b>	<b>35,758</b>

# Cemetery Budget (continued)

1	CEMETERY													1
2														2
3	Account Number	Account Description	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	6 Month Actual	6 Month Estimate	Fiscal Year 2025 Est.	Fiscal Year 2025 Budget	Amended Fiscal Year 2025 Budget	Fiscal Year 2026 Budget	Dollar Change		3
4														4
5														5
6	EARNINGS (LOSS) FROM OPERATIONS		383,134	169,019	(62,359)	27,213	(13,666)	13,547	79,002	0	43,244	(35,758)		6
7														7
8	NON-OPERATING REVENUES (EXPENSES):													8
9	593000	331210 FEMA Federal Assistance	3,031	0	0	0	0	0	0		0	0		9
10	596010	361000 Interest & Investment Earnings	8,807	28,548	37,311	18,388	0	18,388	11,000		29,370	18,370		10
11	596010	361200 InvestmntUnrealized(Gain)/Loss	(24,055)	(10,885)	11,429	1,444	0	1,444	0		0	0		11
12	596000	369000 Sundry Revenues	280	40	0	0	0	0	0		0	0		12
13	NON-OPERATING REVENUES - NET		(11,936)	17,703	48,740	19,831	0	19,831	11,000	0	29,370	18,370		13
14														14
15	CEMETERY - CAPITAL PROJECTS													15
16	595900	472100 Buildings	251,969	18,122	0	0	0	0	0		0	0		16
17	595900	473100 Improv Other Than Bldgs	46,848	0	88,595	0	0	0	0		0	0		17
18	595900	474500 Machinery & Equipment	0	42,801	0	0	0	0	45,000		25,000	(20,000)		18
19	TOTAL CAPITAL EXPENSES		298,816	60,923	88,595	0	0	0	45,000	0	25,000	(20,000)		19
20	Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.													20
21														21
22	Accrual Accounting Adjustments													22
23	595900	454800 Depreciation Expense	65,762	61,097	52,085	0	0	0	N/A	N/A	N/A	N/A		23
24	595900	496000 Fixed Assets Adjustments	(298,816)	(30,501)	(88,595)	0	0	0	N/A	N/A	N/A	N/A		24
25	Total Accrual Accounting Adjustments		(233,054)	30,596	(36,510)	0	0	0	0	0	0	0		25
26														26
27	TOTAL CEMETERY EXPENSES		565,918	653,175	651,954	309,872	289,166	599,038	650,723	0	666,481	15,758		27
28														28
29	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		305,436	95,203	(65,704)	47,044	(13,666)	33,378	45,002	0	47,614	2,612		29
30														30
31	OPERATING TRANSFERS IN (OUT):													31
32		Use of (Addition to) Net Position					(33,378)	(33,378)			(47,614)	(47,614)		32
33	TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	(33,378)	(33,378)	0	0	(47,614)	(47,614)		33
34												0		34
35	NET EARNINGS (LOSS)		305,436	95,203	(65,704)	47,044	(47,044)	0	45,002	0	0	(45,002)		35

# Cemetery Organizational Chart





# City of Bountiful, Utah

## FY2025-2026 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. Each department of the City is assessed an annual fee based on the costs for acquiring, maintaining, and replacing the hardware and software used by their staff.

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

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

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

## Major Roles & Critical Functions

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

## Fiscal Year Priorities

- Replace non-upgradable legacy network components
- Replace computer equipment as scheduled

## Operational Budget Highlights

### Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
341000	Charges for Equipment Maintenance	This amount increased by \$150,500 as we are now billing all departments for future hardware replacements such as switches, firewalls, and servers.	Yes	Sustainable Bountiful
341100	Charges for Software Maintenance	This amount has increased by \$98,020 as we are billing all software needs through this fund including Office 365, virtual hosting, and Microsoft Licensing	Yes	Sustainable Bountiful
361000	Interest & Investment Earnings	Our projection has decreased \$250 as we anticipate spending funds throughout the fiscal year	Yes	Sustainable Bountiful

### Expenses

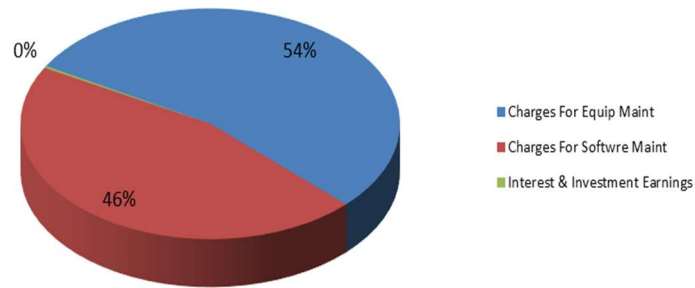
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
429200	Computer Software	This expense amount is related to "Charges for Software Maintenance" above.	Yes	Sustainable Bountiful

## Performance Measures

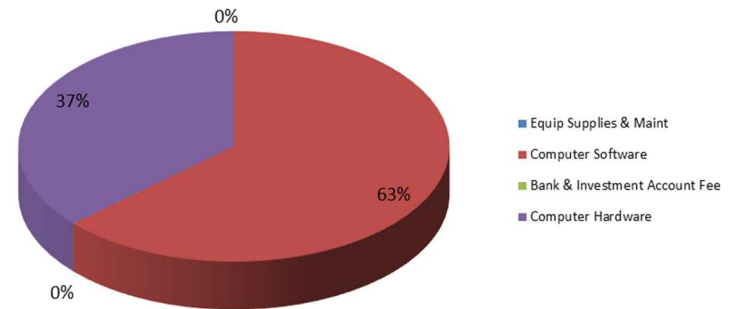
Priority Objective: Improve and maintain infrastructure						
Department Strategy:	Pay-as-you-go accumulation of resources to replace needed equipment and software citywide.					
		Performance Measures				
Performance Indicator:	FY2023 Actual		FY2024 Actual		FY2025 Target	FY2026 Budget
Desktops Replaced	35		30		35	36
Laptops Replaced	2		12		15	25

# Computer Replacement Budget Graphs

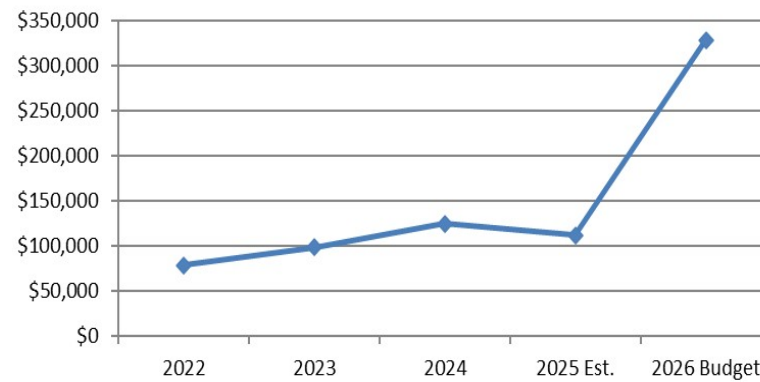
**FY 2025-2026 Computer Replacement Revenue**



**FY 2025-2026 Computer Replacement Expenses**



**Budget History (Less Capital)**



# Computer Replacement Budget

1	COMPUTER REPLACEMENT									Amended			1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year			2
3	Account Number	Account Description	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	2025 Budget	2026 Budget	Dollar Change	3
4													4
5	REVENUES												5
6	614000 341000	Charges For Equip Maint	37,392	68,483	55,150	0	0	0	95,000		245,500	150,500	6
7	614000 341100	Charges For Softwre Maint	11,730	28,994	69,510	0	0	0	110,000		208,017	98,017	7
8	616010 361000	Interest & Investment Earnings	26	225	1,914	(616)	0	(616)	1,500		1,250	(250)	8
9	616010 361200	InvestmntUnrealized(Gain)/Loss	(25)	(3)	26	3	0	3	0		0	0	9
10	616000 369000	Sundry Revenues	0	0	0	990	0	990	0		0	0	10
11		Use of (Addition to) Fund Balance						0	0		(126,200)	(126,200)	11
12	TOTAL REVENUE		49,123	97,699	126,601	377	0	377	206,500	0	328,567	122,067	12
13													13
14	EXPENSES												14
15	616100 425000	Equip Supplies & Maint	1,272	938	0	0	4,800	4,800	7,000		0	(7,000)	15
16	616100 429200	Computer Software	22,335	28,994	69,510	40,015	27,500	67,515	110,000		208,017	98,017	16
17	616100 431040	Bank & Investment Account Fee	3	8	5	(5)	0	(5)	50		50	0	17
18	616100 429300	Computer Hardware	55,186	68,483	55,150	39,781	0	39,781	86,300		120,500	34,200	18
19	TOTAL EXPENSE		78,797	98,423	124,665	79,792	32,300	112,092	203,350	0	328,567	125,217	19

# 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 \$500,000 and has commercial liability insurance from \$500,000 to \$10,000,000.

## Major Roles & Critical Functions

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

## Fiscal Year Priorities

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

## Operational Budget Highlights

### Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
636300-451150	Liability Claims/Deductible	Based on the funds already committed the budget is increased by \$23,683.00 based on estimated liabilities.	Yes	Open, Accessible, and Interactive Government

## Operations and Maintenance

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

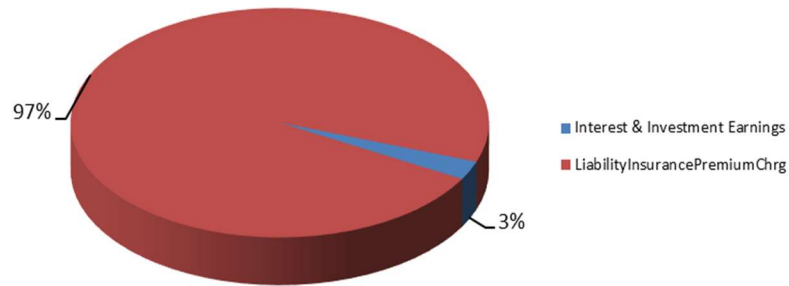
## Performance Measures

Tier 1 <i>Open, Accessible, &amp; 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				
			FY2023 Actual	FY2024 Actual	FY2025 Target		FY2026 Budget	
Performance Indicator:	Number of claims filed.		40	32	30		30	

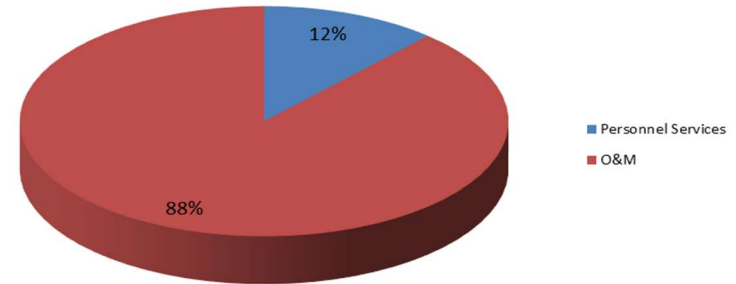


# Liability Insurance Budget Graphs

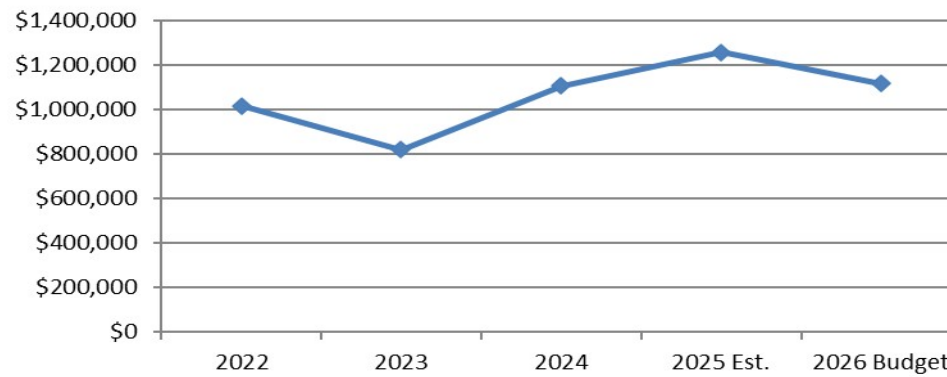
**FY 2025-2026 Liability Insurance Revenues**



**FY 2025-2026 Liability Insurance Expenses**



**Budget History (Less Capital)**



# Liability Insurance Budget

1	LIABILITY INSURANCE											
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	
3	Account Number			2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	Fiscal Year	Dollar
4	LIABILITY INSURANCE FUND										Fiscal Year	Change
5	OPERATING REVENUES											
6	636010	361000	Interest & Investment Earnings	12,462	34,750	41,437	16,842	16,842	33,684	32,550		21,000
7	636010	361200	InvestmntUnrealized(Gain)/Loss	(30,424)	(10,966)	10,180	1,290	0	1,290	0		0
8	637000	380300	LiabilityInsurancePremiumChrg	551,193	591,497	706,782	0	742,121	742,121	656,561		780,000
9	TOTAL REVENUE			533,231	615,280	758,399	18,132	758,963	777,095	689,111	0	801,000
10												
11	OPERATING EXPENSES											
12	PERSONNEL SERVICES											
13	636300	411000	Salaries - Perm Employees	72,533	79,792	82,687	37,821	43,000	80,821	83,322		90,313
14	636300	413010	FICA & Medicare Payroll Taxes	4,876	5,182	5,264	2,778	3,000	5,778	6,374		6,909
15	636300	413020	Employee Medical Ins	9,711	9,748	10,468	5,844	6,000	11,844	12,927		13,313
16	636300	413030	Employee Life Ins	391	410	397	175	200	375	526		507
17	636300	413040	State Retirement & 401 K	(1,171)	8,092	10,061	6,340	6,500	12,840	14,556		14,835
18	636300	491640	WorkersCompPremiumCharge-ISF	1,252	260	1,539	695	700	1,395	250		4,786
19	TOTAL PERSONNEL SERVICES			87,593	103,483	110,416	53,653	59,400	113,053	117,955	0	130,663
20												
21	OPERATIONS & MAINTENANCE											
22	636300	423000	Travel & Training	392	0	0	0	400	400	400		500
23	636300	431000	Profess & Tech Services	28,871	79,194	42,721	4,702	50,000	54,702	40,000	13,765	50,000
24	636300	431040	Bank & Investment Account Fees	1,026	599	100	96	96	192	500		500
25	636300	431100	Legal And Auditing Fees	244	292	621	310	0	310	310		310
26	636300	451100	Insurance & Surety Bonds	551,193	591,497	706,782	0	742,121	742,121	795,000		814,875
27	636300	451150	Liability Claims/Deductible	348,674	45,672	245,669	95,915	250,000	345,915	100,000	250,000	120,000
28	TOTAL OPERATIONS & MAINTENANCE			930,400	717,254	995,893	101,022	1,042,617	1,143,639	936,210	263,765	986,185
29												
30	TOTAL OPERATING EXPENSES			1,017,993	820,737	1,106,309	154,675	1,102,017	1,256,692	1,054,165	263,765	1,116,848
31												
32	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS			(484,762)	(205,457)	(347,910)	(136,543)	(343,054)	(479,597)	(365,054)	(263,765)	(315,848)
33												
34	OPERATING TRANSFERS IN (OUT)											
35	Use of (Addition to) Fund Balance							479,597	479,597			315,848
36	NET OPERATING TRANSFERS			0	0	0	0	479,597	479,597	0	0	315,848
37												
38	NET EARNINGS (LOSS)			(484,762)	(205,457)	(347,910)	(136,543)	136,543	0	(365,054)	(263,765)	0

# Workers' Compensation Fund

## Department Description

The City Attorney oversees the Workers Compensation Fund. As required by State law, claims are handled by Workers Compensation Fund of Utah. 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 \$500,000 retention limit.

## Major Roles & Critical Functions

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

## Fiscal Year Priorities

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

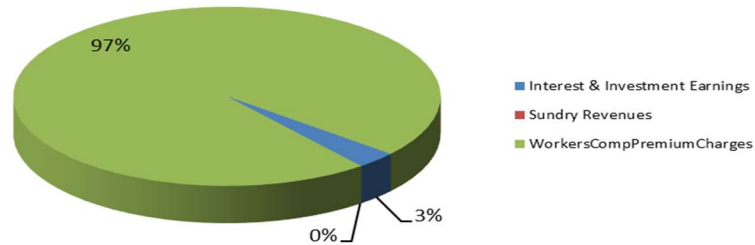
## Operational Budget Highlights

### Personnel Services

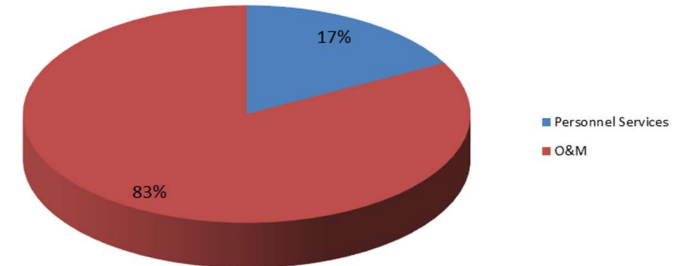
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
646-451150	Liability Claims/Deductible	There is a \$23,000 increase for the liability and claims which is a 5% increase.	Yes	Open, Accessible, and Interactive Government

# Workers' Compensation Budget Graphs

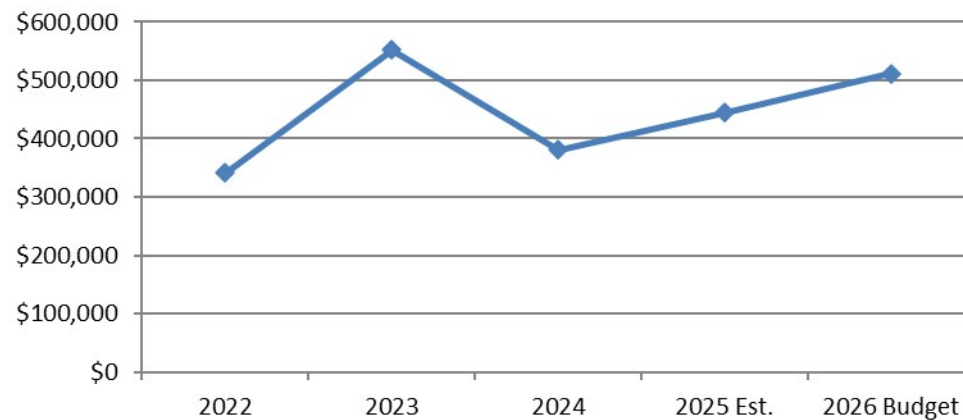
**FY 2025-2026 Worker's Compensation Insurance Revenues**



**FY 2025-2026 Worker's Compensation Insurance Expense**



**Budget History  
(Less Capital)**



# Workers' Compensation Budget

1	WORKERS COMPENSATION												1	
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended		2	
3	Account Number		Account Description	2022	2023	2024	Actual	Estimate	2025 Est.	2025 Budget	Fiscal Year	Dollar	3	
4											2025 Budget	2026 Budget	Change	
5	OPERATING REVENUES													5
6	646010	361000	Interest & Investment Earnings	9,221	28,832	34,483	17,916	17,884	35,800	22,500		29,439	6,939	6
7	646010	361200	InvestmntUnrealized(Gain)/Loss	(24,499)	(11,178)	10,942	1,386	0	1,386	0		0	0	7
8	646000	369000	Sundry Revenues	0	19,489	235,680	0	0	0	0		0	0	8
9	647000	380400	WorkersCompPremiumCharges	300,251	321,799	343,251	178,809	189,713	368,522	368,522		924,039	555,517	9
10	TOTAL REVENUES			284,973	358,943	624,357	198,111	207,597	405,708	391,022	0	953,478	562,456	10
11														11
12	OPERATING EXPENSES													12
13	PERSONNEL SERVICES													13
14	646400	411000	Salaries - Perm Employees	46,027	51,252	56,915	27,137	29,000	56,137	55,374		61,052	5,678	14
15	646400	413010	FICA & Medicare Payroll Taxes	3,321	3,661	4,067	1,968	1,968	3,936	4,236		4,671	435	15
16	646400	413020	Employee Medical Ins	6,429	6,577	6,131	3,914	4,915	8,829	9,451		10,585	1,134	16
17	646400	413030	Employee Life Ins	258	272	275	119	119	238	402		454	52	17
18	646400	413040	State Retirement & 401 K	(1,929)	5,056	7,846	4,598	4,800	9,398	9,674		10,031	357	18
19	646400	491640	WorkersCompPremiumCharge-ISF	397	160	603	383	383	766	166		1,312	1,146	19
20	TOTAL PERSONNEL SERVICES			54,503	66,978	75,837	38,119	41,185	79,304	79,303	0	88,105	8,802	20
21														21
22	OPERATIONS & MAINTENANCE													22
23	646400	431000	Profess & Tech Services	6	6	30	0	1,000	1,000	2,000		2,000	0	23
24	646400	431040	Bank & Investment Account Fees	751	490	97	121	121	242	900		600	(300)	24
25	646400	431100	Legal And Auditing Fees	129	143	152	151	0	151	151		160	9	25
26	646400	435500	Admin Services - W/C	9,765	6,550	9,958	9,500	6,000	15,500	15,000		15,500	500	26
27	646400	451000	W/C Reinsurance Premiums	72,868	86,474	105,986	1,200	70,000	71,200	111,285		122,317	11,032	27
28	646400	451150	Liability Claims/Deductible	194,920	386,948	184,132	70,530	200,000	270,530	300,000		276,317	(23,683)	28
29	646400	461200	State Tax On Premium	7,950	4,701	4,850	0	6,175	6,175	6,175		6,175	0	29
30	TOTAL OPERATIONS & MAINTENANCE			286,390	485,312	305,205	81,503	283,296	364,799	435,511	0	423,069	(12,442)	30
31														31
32	TOTAL OPERATING EXPENSES			340,893	552,290	381,042	119,622	324,481	444,103	514,814	0	511,174	(3,640)	32
33														33
34	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS			(55,920)	(193,347)	243,315	78,489	(116,884)	(38,395)	(123,792)	0	442,304	566,096	34
35														35
36	OPERATING TRANSFERS IN (OUT)													36
37	Use of (Addition to) Fund Balance							38,395	38,395			(442,304)	(442,304)	37
38	NET OPERATING TRANSFERS			0	0	0	0	38,395	38,395	0	0	(442,304)	(442,304)	38
39														39
40	NET EARNINGS (LOSS)			(55,920)	(193,347)	243,315	78,489	(78,489)	0	(123,792)	0	0	123,792	40

# City of Bountiful, Utah

## FY2025-2026 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	<u>Pending</u>	Debt Service
<b>Combined City Property Tax Rate</b>			
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
<b><u>Franchise Taxes:</u></b>			
Electricity	Energy consumption	6.00%	Monthly
Telephone	All Services	3.50%	Monthly
Natural Gas	Energy consumption	6.00%	Monthly
Cable	Basic Service	5.00%	Monthly
E911 Surcharge Fee	Line of service	\$0.71	Monthly

## Finance & Administrative Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments
Photocopies:			
Standard 8 1/2" x 11"	Each	\$0.10	
Color 8 1/2" x 11"	Each	\$0.30	
Large printout	Each	\$0.20	
Color - Large 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	USB drive
Franchise Application Fee	Each	\$500.00	Reference Bountiful City Code Section 11-1-402



## Streets Fees

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

# Engineering Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments
<b>Photocopies</b>			
8 1/2" x 11"	Each	\$0.10	
11" x 17"	Each	\$0.20	
18" x 24"	Each	\$3.00	
24" x 36"	Each	\$6.00	
Custom maps (printed, size not listed below)	Sq. Ft.	\$3.00	
8 1/2" x 11"	Each	\$3.00	
11" x 17"	Each	\$5.00	
24" x 36"	Each	\$18.00	
Add for Aerial Photos	Base	\$15.00	up to 0.25 hrs Addtl Staff time +\$75/hr
<b>Electronic CAD Files:</b>			
City Base Map (incl. Street Names, Parcels, Addresses)	Each	\$50.00	Plus \$25 per layer added, (w/ email delivery)
<b>Encroachment Permits</b>			
Utility / Street Cut First 100 feet	Each	\$75.00	\$75.00
Utility / Street Cut Additional 100 feet	Each	\$30.00	\$30.00
Traffic Control or Street Closure	Each	\$25.00	Franchised Utilities or Service Districts
Residential Project - Temp. Traffic Control/Closure	Each	No Fee	Residential Streets ONLY
Work w/o Permit (non-emergency)	Each	2x Permit Fee	Per Engineering Dept. Policy
<b>Concrete Fees</b>			
Concrete Replacement Cost Sharing Program	Varies		Per current contract rate +10% Administrative Fee
<b>Easement Release Application</b>			
Recording and Mileage	Each per current IRS determination	\$100.00	Plus Current Davis Co. Recording Fees R/T to Farmington = 16 miles
<b>New or Amended Subdivision Checking Fees</b>			
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
<b>Building Permits</b> (plus State Permit Fee, where applicable)			
Residential Building Permit Application Fee - New Home Each*		\$500.00	
Residential Building Permit Application Fee - Addition Each*		\$100.00	
Residential Building Permit Application Fee - Remodel Each*		\$100.00	
Commercial Building Permit Application Fee Each*		65% of Permit Fee	
*- Application Fees will be credited to the total cost of the Building Permit			
Building Permit Plan Review Fee - Residential Single Family Each		29% of Permit Fee	
Building Permit Plan Review Fee - Commercial Each		65% of Permit Fee	
Single Inspection Permit Each		\$75.00	
Re-Inspection Fee Each		\$100.00	
Building Valuation is based on current ICC valuation data			>= 3rd Inspection (Notice after 2nd Inspection) Per 1997 Uniform Administrative Code
South Davis Metro Fire Impact Fees are collected on behalf of the SDMF District		VARIES	PER SDMF IMPACT FEE STUDY
<b>Street Damage Cash Deposit</b>			
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
<b>Storm Water Fees</b>			
Review SWPPP	Base	\$150.00	up to 2 hrs Addtl Staff time +\$75/hr
Review Retention Design	Base	\$150.00	up to 2 hrs Addtl Staff time +\$75/hr
Review & Record Maintenance Agreement	Base	\$75.00	Plus Current Davis Co. Recording Fees
Recording and Mileage	per current IRS determination		R/T to Farmington = 16 miles
Preconstruction Meeting	Base	\$150.00	up to 2 hrs Addtl Staff time +\$75/hr
Initial Inspection	Each	\$75.00	
Monthly Inspections (6 Mo.)	Each	\$360.00	
Termination of SWPPP	Each	\$75.00	
Long Term Facility Installation Inspections	Base	\$150.00	up to 2 hrs Addtl Staff time +\$75/hr
Long Term Facility O&M Inspections	Hourly	\$75.00	
Long Term Facility O&M Inspections	Hourly	\$75.00	

## Parks Fees

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

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

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

Annual License Fees	Charge	Comments
New/Renewal Home Occupation License	\$50.00	
New/Renewal Commercial Business License	\$50.00	Additional of \$5 per full-time employee and \$2 per part-time employee, \$500 max.
Rental Unit License	\$50.00	Additional of \$30 per unit, \$500 max.
Beer/Liquor License Initial Application	\$200.00	
Beer/Liquor Annual License	\$300.00	
Beer License Single Event	\$200.00	One time fee per event
Amusement Devices	\$15.00	Per device
Temporary/Seasonal License	\$50.00	
Fireworks License	\$125.00	Per stand. Outdoor only: An additional \$300.00 refundable bond upon site clean-up
Ice Cream Vendor (cart/vehicle) License	\$100.00	
Sexual Oriented Business License	\$500.00	
Sexual Oriented Business Employee License	\$50.00	
Sidewalk Café License	\$50.00	

## Renewals:

All licenses (above) expire December 31st of each year and are to be renewed January 1st.

A 25% penalty is charged against any license which has not been renewed by February 15th.

A 50% penalty is charged against any license which has not been renewed by April 1st.

A 100% penalty is charged against any license which has not been renewed by June 30th.

Land Use Application Fees	
Lot Line Adjustment	\$600.00
Determination of Non-Compliance/Non-Conformance	\$450.00
Home Occupation Conditional Use Permit	\$275.00
Accessory Dwelling Unit Conditional Use Permit - Detached	\$425.00
Accessory Dwelling Unit Permit - Internal	\$125.00
Architectural & Site Plan Review - Non-Residential	\$1,500.00
Architectural & Site Plan Review - Multi-family/Mixed-Use	\$1,600.00
Single-Family Residential Site Plan Review	\$975.00 For development that requires special review.
Conditional Use Permit	\$950.00
Variance	\$1,150.00
Subdivision Plats/Plat Amendments/etc.	\$850.00
Plat Re-review Fee (Subdivision/PUD/Condominium)	\$15.00 Per Plat Review (beyond first review)
Land Use Code Text Amendment	\$2,000.00
Zoning Map Amendment	\$2,000.00
ADA and FFHA Accommodation Review	\$475.00
Appeal of Land Use Decision - Initial Fee	\$2,100.00 See Note 1.
Chicken License (Permit)	\$5.00
Short-Term Rental Permit	\$225.00 See note 2.
Sign Permit	See Engineering Dept. Fees (building permits).
Additional Kitchen Deed Restriction	\$50.00

## Notes

1. Once the Administrative Law Judge (ALJ) has taken final action the appellant shall pay half of the actual cost charged by the ALJ. The appellant may need to pay additional cost or be reimbursed, depending on the ALJ's final cost and the initial paid fee.

2. If the site already has an approved accessory dwelling unit, and 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	\$9.25	
Monthly finance charge on past due balances		1.50%	
Storm Water Impact Fee - Bountiful Code Section 6.14.102(a)			
Single Family Residential	Acre	\$2,100.00	3,828 square feet of impervious surface
Multi-Family Residential	Acre	\$2,350.00	equals one Equivalent Residential Unit (ERU)
Commercial / Retail	Acre	\$3,500.00	18% annual rate; \$10.00 minimum charge at 30 days

## Notes:

### Single Family -

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

### Duplex -

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

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

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

### Commercial -

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

# Fiber Fees

## **Residential Customers**

### **Transport Service Fee (assessed by UTOPIA or ISP):**

250 Mbps \$27/month

1 Gbps \$31/month

2.5 Gbps \$45/month

10 Gbps \$60/month

### **Infrastructure Fee (assessed by Bountiful City):**

250 Mbps \$38/month

1 Gbps \$38/month

2.5 Gbps \$38/month

10 Gbps \$44/month

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

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

## **Non-Residential Customers**

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

- > Services within Bountiful – 50%
- > Point-to-Point Transport Services with one end-point within Bountiful – 25%
- > Multi-Point Transport Services - Pro-rata share of 50% divided by the number of locations, scaled to the relative price of the service at the corresponding locations within Bountiful

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

# Water Fees

## Monthly Service Charges:

Increase		20%		20%		20%		20%		20%		20%		20%	
Service Diameter	Base Water Use (Gallons)	Base Water Rate FY 25	FY26	Tier 1 (Gallons)	Rate \$/kgal FY25	FY26	Tier 2 (Gallons)	Rate \$/kgal FY25	FY26	Tier 3 (Gallons)	Rate \$/kgal FY25	FY26	Tier 4 (Gallons)	Rate \$/kgal FY25	FY26
3/4"	0-5,000	\$ 22.94	\$ 27.49	5,001-70,000	\$ 1.92	\$ 2.30	70,001-100,000	\$ 2.14	\$ 2.53	100,001-200,000	\$ 2.34	\$ 2.77	200,001-400,000	\$ 3.06	\$ 3.67
1"	0-7,000	\$ 32.42	\$ 38.90	7,001-70,000	\$ 1.92	\$ 2.30	70,001-100,000	\$ 2.14	\$ 2.53	100,001-200,000	\$ 2.34	\$ 2.77	200,001-400,000	\$ 3.06	\$ 3.67
1.5"	0-14,000	\$ 58.02	\$ 69.62	14,001-80,000	\$ 1.92	\$ 2.30	80,001-100,000	\$ 2.14	\$ 2.53	100,001-200,000	\$ 2.34	\$ 2.77	200,001-400,000	\$ 3.06	\$ 3.67
2"	0-22,000	\$ 88.36	\$ 106.03	22,001-90,000	\$ 1.92	\$ 2.30	90,001-100,000	\$ 2.14	\$ 2.53	100,001-200,000	\$ 2.34	\$ 2.77	200,001-400,000	\$ 3.06	\$ 3.67
3"	0-40,000	\$ 157.20	\$ 188.64	40,001-200,000	\$ 1.92	\$ 2.30	200,001-300,000	\$ 2.14	\$ 2.53	300,001-400,000	\$ 2.34	\$ 2.77	400,001-500,000	\$ 3.06	\$ 3.67
4"	0-65,000	\$ 254.10	\$ 304.92	65,001-200,000	\$ 1.92	\$ 2.30	200,001-300,000	\$ 2.14	\$ 2.53	300,001-400,000	\$ 2.34	\$ 2.77	400,001-500,000	\$ 3.06	\$ 3.67
6"	0-125,000	\$ 487.98	\$ 585.58	125,001-200,000	\$ 1.92	\$ 2.30	200,001-300,000	\$ 2.14	\$ 2.53	300,001-400,000	\$ 2.34	\$ 2.77	400,001-500,000	\$ 3.06	\$ 3.67

Increase		20%		20%		20%		20%		20%		20%		20%	
Service Diameter	Base Water Use (Gallons)	Base Water Rate FY 25	FY26	Tier 1 (Gallons)	Rate \$/kgal FY25	FY26	Tier 2 (Gallons)	Rate \$/kgal FY25	FY26	Tier 3 (Gallons)	Rate \$/kgal FY25	FY26	Tier 4 (Gallons)	Rate \$/kgal FY25	FY26
3/4"	0-5,000	\$ 25.25	\$ 30.30	5,001-70,000	\$ 2.12	\$ 2.54	70,001-100,000	\$ 2.34	\$ 2.81	100,001-200,000	\$ 2.55	\$ 3.06	200,001-400,000	\$ 3.06	\$ 3.67
1"	0-7,000	\$ 36.29	\$ 43.55	7,001-70,000	\$ 2.12	\$ 2.54	70,001-100,000	\$ 2.34	\$ 2.81	100,001-200,000	\$ 2.55	\$ 3.06	200,001-400,000	\$ 3.06	\$ 3.67
1.5"	0-14,000	\$ 66.38	\$ 78.46	14,001-80,000	\$ 2.12	\$ 2.54	80,001-100,000	\$ 2.34	\$ 2.81	100,001-200,000	\$ 2.55	\$ 3.06	200,001-400,000	\$ 3.06	\$ 3.67
2"	0-22,000	\$ 99.08	\$ 118.90	22,001-90,000	\$ 2.12	\$ 2.54	90,001-100,000	\$ 2.34	\$ 2.81	100,001-200,000	\$ 2.55	\$ 3.06	200,001-400,000	\$ 3.06	\$ 3.67
3"	0-40,000	\$ 176.58	\$ 211.90	40,001-200,000	\$ 2.12	\$ 2.54	200,001-300,000	\$ 2.34	\$ 2.81	300,001-400,000	\$ 2.55	\$ 3.06	400,001-500,000	\$ 3.06	\$ 3.67
4"	0-65,000	\$ 285.68	\$ 342.82	65,001-200,000	\$ 2.12	\$ 2.54	200,001-300,000	\$ 2.34	\$ 2.81	300,001-400,000	\$ 2.55	\$ 3.06	400,001-500,000	\$ 3.06	\$ 3.67
6"	0-125,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

FY24-25

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

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

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

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



# Water Fees (continued)

Description of Fee or Charge	Unit	Fee/Charge	Comments
Impact Fee:			
			Ref: Bountiful City Code Title 6 Chap 14
Water Supply Impact Baseline Fee	1" Equivalent Connection	\$1,300.00	
Water Storage Impact Baseline Fee	1" Equivalent Connection	\$538.00	
Total Water Development Baseline Fee	1" Equivalent Connection	\$1,838.00	For other connection sizes, see below
Equivalent Residential Connection Multipliers - Meter size: (Pressurized Irrigation Areas)	Meter Size		Multipliers to apply to baseline fee for other meter sizes
	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
		Previous Fee	Current Fee
Cost to install service lateral, meter setter, box and positive displacement meter of the specified size (including electronic reading apparatus)	5/8 x 3/4"	\$1,010.00	3/4", 5/8" meters no longer installed new
	3/4"	\$1,028.00	\$1,500.00
	1"	\$1,085.00	\$1,825.00
	1 1/2"	\$3,665.00	\$4,265.00
	2"	\$4,111.00	\$4,675.00
	4" & Larger or turbine meter	Consult Water Dept.	3" meters no longer available for new installation
Pavement Repair		Consult Street Dept.	Consult Street Dept.

# Water Fees (continued)

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

# Light & Power Fees

BOUNTIFUL CITY LIGHT & POWER  
BUDGET: FY 2026  
RATES, FEES, & DEPOSITS, and COMPARISONS

	FY 2026
Rate Increase:	1.03
Effective For Usage As Of:	7/1/2025
STANDARD RATES:	\$
RESIDENTIAL (ER):	
Monthly customer charge	15.37
Energy charge per kilowatt hour (KWH)	
Energy charge per KWH for the first 400 KWH used	0.1025
Energy charge per KWH for all additional KWH used	0.1310
COMMERCIAL SMALL WITH NO DEMAND (ES):	
Monthly customer charge	20.50
Energy charge per kilowatt hour (KWH)	0.1408
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS (EX):	
Monthly customer charge	20.50
Demand charge per kW for each kW in excess of 15kW	11.3679
Energy charge per KWH for the first 1,500 KWH	0.1408
Energy charge per KWH for all additional KWH	0.0815
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30kW (EC):	
Monthly customer charge	76.86
Demand charge per kW	21.9650
Energy charge per KWH	0.0499
TEMPORARY (50 amps or less) (ET):	
Monthly equipment rental	40.99
Monthly customer charge	20.50
Energy charge per KWH	0.1408
Note: service greater than 50 amps to be billed as COMMERCIAL.	
MUNICIPAL (flat rate / unmetered - only for Bountiful City accounts) (BS):	
Monthly customer charge	20.50
Energy charge per KWH (same as Small Commercial) x # KWH used (as determined by Power Dept.)	0.1408

# Light & Power Fees (continued)

BOUNTIFUL CITY LIGHT & POWER  
BUDGET: FY 2026  
RATES, FEES, & DEPOSITS, and COMPARISONS

Rate Increase:	FY 2026
Effective For Usage As Of:	1.03
NET METERING RATES (NO NEW INSTALLATIONS; EXISTING CUSTOMERS ONLY):	7/1/2025
RESIDENTIAL - NET METERING (END for charges, ENRC for credits):	\$
Monthly customer charge	20.50
Energy charge per KWH for all net KWH used	
Energy charge per KWH for the first 400 KWH used	0.1025
Energy charge per KWH for all additional KWH used	0.1310
Energy credit per KWH for all surplus generation	0.0700
COMMERCIAL SMALL WITH NO DEMAND - NET METERING (ESN):	
Monthly customer charge	25.62
Energy charge per KWH for all net KWH used	0.1408
Energy credit per KWH for all surplus generation	0.0624
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS - NET METERING (EXND for charges, EXNC for credits):	
Monthly customer charge	25.62
Demand charge per kW for each kW in excess of 15kW	11.3679
Energy charge per KWH for the first 1,500 KWH used	0.1408
Energy charge per KWH for all additional KWH used	0.0815
Energy credit per KWH for all surplus generation	0.0624
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30 KW - NET METERING (ECND for charges, ECNC for credits):	
Monthly customer charge	76.86
Demand charge per kW	21.9650
Energy charge per KWH for all net KWH used	0.0499
Energy credit per KWH for all surplus generation	0.0381

# Light & Power Fees (continued)

BOUNTIFUL CITY LIGHT & POWER  
BUDGET: FY 2026  
RATES, FEES, & DEPOSITS, and COMPARISONS

	FY 2026
Rate Increase:	1.03
Effective For Usage As Of:	7/1/2025
FEED-IN TARIFF RATES:	\$
RESIDENTIAL - FEED-IN TARIFF (ERF for charges, and ERFC for credits):	
Monthly customer charge	20.50
Energy charge per KWH for all net KWH used	
Energy charge per KWH for the first 400 KWH used	0.1025
Energy charge per KWH for all additional KWH used	0.1310
Energy credit 12am-12pm	0.0562
Energy credit 12pm-4pm	0.0850
Energy credit 4pm-12am	0.1310
COMMERCIAL SMALL WITH NO DEMAND - FEED-IN TARIFF (ESF):	
Monthly customer charge	25.62
Energy charge per KWH for all net KWH used	0.1408
Energy credit 12am-12pm	0.0562
Energy credit 12pm-4pm	0.0850
Energy credit 4pm-12am	0.1310
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS - FEED-IN TARIFF (EXF for charges, EXFC for credits):	
Monthly customer charge	25.62
Demand charge per kW for each kW in excess of 15kW	11.3679
Energy charge per KWH for the first 1,500 KWH used	0.1408
Energy charge per KWH for all additional KWH used	0.0815
Energy credit 12am-12pm	0.0562
Energy credit 12pm-4pm	0.0850
Energy credit 4pm-12am	0.1310
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30 KW - FEED-IN TARIFF (ECF for charges, ECFC for credits):	
Monthly customer charge	76.86
Demand charge per kW	21.9650
Energy charge per KWH for all net KWH used	0.0499
Energy credit 12am-12pm	0.0562
Energy credit 12pm-4pm	0.0850
Energy credit 4pm-12am	0.1310

## Light & Power Fees (continued)

### BOUNTIFUL CITY LIGHT & POWER

BUDGET: FY 2026

#### RATES, FEES, & DEPOSITS, and COMPARISONS

	FY 2026
Rate Increase:	1.03
Effective For Usage As Of:	7/1/2025
NET METERING HYBRID RATES (new as of 26 Oct. 2021):	\$
RESIDENTIAL - NET METERING (ENH for charges, ENHC for credits):	
Monthly customer charge	20.50
Energy charge per KWH for all net KWH used	
Energy charge per KWH for the first 400 KWH used	0.1025
Energy charge per KWH for all additional KWH used	0.1310
Energy credit per KWH for all surplus generation	0.0500
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS - NET METERING (EXN for charges, EXHC for credits):	
Monthly customer charge	25.62
Demand charge per kW for each kW in excess of 15kW	11.3679
Energy charge per KWH for the first 1,500 KWH used	0.1408
Energy charge per KWH for all additional KWH used	0.0815
Energy credit per KWH for all surplus generation	0.0500
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30 KW - NET METERING (ECN for charges, ECHC for credits):	
Monthly customer charge	76.86
Demand charge per kW	21.9650
Energy charge per KWH for all net KWH used	0.0499
Energy credit per KWH for all surplus generation	0.0500

# Light & Power Fees (continued)

BOUNTIFUL CITY LIGHT & POWER  
BUDGET: FY 2026  
RATES, FEES, & DEPOSITS, and COMPARISONS

Rate Increase:	FY 2026
Effective For Usage As Of:	1.03
OTHER RATES (these require the approval of the Power Department):	7/1/2025
COMMERCIAL POWER FACTOR CORRECTION:	\$
For every 1% less than 95%	increase meter KWH 1%
COMMERCIAL SMALL SEASONAL (ES):	
Monthly customer charge	20.50
Energy charge per KWH	0.1408
MOBILE HOME & HOUSE TRAILER PARK:	
Individual meters	(see Residential Service)
Master meters (existing meters only)	(see Commercial Service)
SECURITY LIGHTING:	
A. LED Standard Post Top with Pole	37.89
B. LED High Wattage Horizontal	39.60
C. LED Low Wattage Horizontal	36.19
D. LED Decorative Post Top with Pole	47.50
E. LED High Wattage Flood	39.60
F. LED Low Wattage Flood	36.19
Davit Pole - NO NEW INSTALLATIONS ACCEPTED FOR PRIVATE PROPERTY	5.09
Davit Pole w/ Base - NO NEW INSTALLATIONS ACCEPTED FOR PRIVATE PROPERTY	17.57
INDUSTRIAL CUSTOMER:	variable & contractual
Demand charge for all kW	12.3479
Energy charge per KWH	0.0578
Administrative Charge Flat Rate Per Month	4,273.18
CITY FRANCHISE TAX on KW and KWH Charges	6.00%

# Light & Power Fees (continued)

BOUNTIFUL CITY LIGHT & POWER  
BUDGET: FY 2026  
RATES, FEES, & DEPOSITS, and COMPARISONS

	Rate Increase:	FY 2026
	Effective For Usage As Of:	1.03
FEES:		7/1/2025
ALL CUSTOMERS:		\$
1.00 Connect fee regular hours next day		39.00
2.00 Connect fee regular hours same day		50.00
3.00 Connect fee after hours		110.00
4.00 Collection / disconnect fee		50.00
5.00 Reconnect fee regular hours		50.00
6.00 Reconnect fee after hours		220.00
7.00 Return check fee		15.00
8.00 Monthly finance charge on past due balances:		
Interest rate (M = Month, A = Annual) %		1.5% M, 18.0% A
Minimum charge \$		10.00
Charge @ # of days past due or more		30.00
9.00 Meter tampering fee (in addition to the expense of removing any wiring or appliances and restc		100.00
10.00 Pole cut disconnect / reconnect charges regular hours		175.00
11.00 Pole cut disconnect / reconnect charges after hours		300.00
RESIDENTIAL SERVICE:		
12.00 Beacon light fee per lamp, per month		0.35
COMMERCIAL SERVICE:		
13.00 Line extension fee: actual costs per line extension policy, as needed	actual cost per line ext. policy	
SMALL SEASONAL SERVICE:		
14.00 Activate & deactivate, pay in advance (collected by Engineering Dept)		330.00
15.00 Line extension fee: actual costs per line extension policy, as needed	actual cost per line ext. policy	
TEMPORARY SERVICE:		
16.00 Install & remove temporary service, pay in advance (collected by Engineering Dept)		248.00
17.00 Line extension fee: actual costs per line extension policy as needed	actual cost per line ext. policy	
MOBILE HOME & HOUSE TRAILER PARK SERVICE:		
18.00 Individual meters	(see Residential Service)	
19.00 Master meters (existing only)	(see Commercial Service)	
POLE ATTACHMENTS:		
20.00 Per pole attachment		15.00
PHOTOVOLTAIC SERVICE:		
21.00 Connect fee (the price of the meters) (collected by Planning Dept)		578.00
METER SURGE PROTECTION - NO NEW INSTALLATIONS AS OF 01 JULY 2014:		
22.00 Inspection fee	Not Available	
23.00 Installation fee	Not Available	
STREET LIGHT SYSTEM CHARGE:		
24.00 Monthly charge to all Residential, Commercial, and Industrial customers		2.00
INDUSTRIAL SERVICE (Interruptable Customer):	variable & contractual	



## Light & Power Fees (continued)

### BOUNTIFUL CITY LIGHT & POWER

BUDGET: FY 2026

#### RATES, FEES, & DEPOSITS, and COMPARISONS

	FY 2026
Rate Increase:	1.03
Effective For Usage As Of:	7/1/2025
DEPOSITS:	\$
RESIDENTIAL RENTAL CUSTOMERS:	
Deposit is required on all residential rental customers.	
Deposit for electricity only	100.00
Deposit for electricity plus other services	150.00
Deposit is refunded only at termination of service.	
RESIDENTIAL NON-RENTAL CUSTOMERS:	
Deposit is required only on residential non-rental customers with poor payment record.	
Deposit is equal to an estimated 2 month bill with a minimum of	150.00
Deposit is refunded only at termination of service.	
NON-RESIDENTIAL CUSTOMERS:	
Deposit is required on all non-residential customers including Seasonal and Temporary.	
Deposit is equal to an estimated 2 month bill with a minimum of	250.00
Deposit is refunded only at termination of service.	
MOBILE HOME & HOUSE TRAILER PARK SERVICE:	
Individual meters	(see Residential Service)
Master meters (existing only)	(see Commercial Service)
INDUSTRIAL CUSTOMER (Interruptable Customer):	variable & contractual

# Golf Fees

		FY2026		
Description of Fee or Charge	Unit	Fee/Charge	Increase	Comments
Green Fees:				
Week day rate (Mon - Thurs)	9 holes	\$18.00		effective Mon-Thurs and after 2:00 Fri-Sun
Week day rate (Mon - Thurs)	18 holes	\$36.00		effective Mon-Thurs and after 2:00 Fri-Sun
Weekend rate (Fri - Sun)	9 holes	\$21.00	\$23.00	effective before 2:00 Fri-Sun
Weekend rate (Fri - Sun)	18 holes	\$42.00	\$46.00	effective before 2:00 Fri-Sun
Junior (17 years and younger)	9 holes	\$12.00		Valid Mon-Thurs (Fri - Sun after 2:00 pm)
Junior (17 years and younger)	18 holes	\$24.00		Valid Mon-Thurs (Fri - Sun after 2:00 pm)
Cart Fees:				
Regular	9 holes	\$10.00		
Regular	18 holes	\$20.00		
Rentals:				
Golf Clubs (Standard)	9 holes	\$10.00		
Golf Clubs (Standard)	18 holes	\$15.00		
Golf Clubs (High-end)	9 holes	\$25.00		
Golf Clubs (High-end)	18 holes	\$40.00		
Pull Carts	9 holes	\$5.00		
	18 holes	\$10.00		

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

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

Note: FY2025 Fees are effective March 26, 2024

# Landfill Department Fees

Fee or Charge Description	Unit	Fee/Charge	Minimum	Comments
<b>** No Hazardous Waste Accepted **</b>				
<b>Residential:</b>				
Cars	Load	\$5.00		
Pick up Truck	Load	\$5.00		Standard 6' x 8' bed
Small Trailer	Load	\$5.00		
Large Trailer	Load	\$10.00		Equivalent to 2 standard 6' x 8' bed loads
Large Trucks	Load	\$15.00		Over standard 6' x 8' bed
Mattress or Box Springs each piece	Each	\$20.00		
Refrigerator Disposal	Each	\$20.00		
<b>Commercial:</b>				
Clean Dirt	Ton	\$25.00		Clean Fill/Cover
Mixed Waste	Ton	\$50.00		Commercial haulers, business, construction related waste, concrete or site preparation.
	Minimum	\$25.00		
Green Waste	Ton	\$25.00		Professional Tree and Landscapers
	Minimum	\$25.00		
<b>Compost and Wood Chips:</b>				
Compost - unscreened	Ton	\$25.00		
Compost - screened	Ton	\$35.00		
Wood Chips	Ton	\$25.00		

## NOTES:

Unacceptable items include -

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

Hours of operation -

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

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

# Refuse Collection & Recycling Department Fees

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

# Cemetery Fees

		FY2025	
Description of Fees	Unit	Fee	Comments (FY2025)
<b>Burial Spaces:</b>			
<b>Residents -</b>			
One to Two Spaces	Each	\$750.00	At Time of Need. Includes \$275 perpetual care fee
Double Depth (First and Second Burials)	Each	\$950.00	At Time of Need. Includes \$375 perpetual care fee
Infant Burial Space	Each	\$300.00	Includes \$150 perpetual care fee
Raised Marker Fee	Each	\$200.00	Minimum of 2 spaces (side by side) for raised headstone.
Flat Marker Fee	Each	\$100.00	
<b>Non-Residents -</b>			
One Space	Each	\$2,750.00	At Time of Need Only, 2 plots maximum. Next available spaces or infill plots. Location determined by Cemetery Superintendent. Includes \$1,000 perpetual care fee. (Side by side plots only.)
Double Depth (First and Second Burials)	Each	\$3,750.00	At Time of Need Only, 2 plots maximum. Next available spaces or infill plots. Location determined by Cemetery Superintendent. Includes \$1,575 perpetual care fee. (Side by side plots only.)
Infant Burial Space	Each	\$600.00	At Time of Need Only. Next available space or infill plot. Location determined by Cemetery Superintendent. Includes \$300 perpetual care fee.
			Minimum of 2 spaces (side by side) for raised headstone.
Raised Marker Fee	Each	\$200.00	
Flat Marker Fee	Each	\$100.00	No raised headstone permitted.
<b>Grave Opening Fees:</b>			
<b>Residents -</b>			
Adult (opening and closing)	Each	\$900.00	
Double Depth (First and Second Burials)	Each	\$1,150.00	No removal of first burial permitted.
Infant Grave Opening	Each	\$300.00	
Disinterment	Each	\$3,000.00	No disinterments permitted for double depth spaces.
Infant Disinterment	Each	\$400.00	
<b>Non-Residents -</b>			
Adult (opening and closing)	Each	\$2,200.00	
Double Depth (First and Second Burials)	Each	\$2,300.00	No removal of first burial permitted.
Infant Grave Opening	Each	\$300.00	
Disinterment	Each	\$3,000.00	No disinterments permitted for double depth spaces.
Infant Disinterment	Each	\$400.00	

# Cemetery Fees (continued)

Description of Fees		Unit	FY2025 Fee		Comments (FY2025)
Residents -					
Urn Burial Space - In-ground	Each	\$300.00			
Urn Grave Opening/Closing - In-ground	Each	\$200.00			
Urn Niche Space - Columbarium	Each	\$550.00		Bottom Level	Opening/Closing, Perpetual Care, and Basic Engraving fees (name and dates) are included. Overtime, weekend, and Holiday charges apply.
- Companion	Each	\$1,300.00		Bottom Level	
	Each	\$650.00		2nd Level	
- Companion	Each	\$1,500.00		2nd Level	
	Each	\$750.00		3rd Level	
- Companion	Each	\$1,700.00		3rd Level	
	Each	\$850.00		4th Level	
- Companion	Each	\$1,900.00		4th Level	
	Each	\$750.00		5th Level	
- Companion	Each	\$1,700.00		5th Level	
	Each	\$650.00		Top Level	
- Companion	Each	\$1,500.00		Top Level	
Natural Boulder Niche - Single	Each	\$600.00	(\$1,000.00)	Opening/Closing, Perpetual Care, and Basic Engraving fees (name and dates) are included. Overtime, weekend, and Holiday charges apply.	
- Companion	Each	\$1,000.00	(\$1,500.00)		
Granite Urn Niche - Single	Each	\$800.00		Opening/Closing, Perpetual Care, and Basic Engraving fees (name and dates) are included. Overtime, weekend, and Holiday charges apply.	
- Companion	Each	\$1,200.00			
Bench Niche - Single	Each	\$1,800.00		Opening/Closing, Perpetual Care, and Basic Engraving fees (name and dates) are included. Overtime, weekend, and Holiday charges apply.	
- Companion	Each	\$3,400.00			
Non-Residents -					
Urn Burial Space - In-ground	Each	\$400.00			
Urn Grave Opening/Closing - In-ground	Each	\$300.00			
Urn Niche Space - Columbarium	Each	\$700.00		Bottom Level	Opening/Closing, Perpetual Care, and Basic Engraving fees (name and dates) are included. Overtime, weekend, and Holiday charges apply.
- Companion	Each	\$1,600.00		Bottom Level	
	Each	\$800.00		2nd Level	
- Companion	Each	\$1,800.00		2nd Level	
	Each	\$900.00		3rd Level	
- Companion	Each	\$2,000.00		3rd Level	
	Each	\$1,000.00		4th Level	
- Companion	Each	\$2,200.00		4th Level	
	Each	\$900.00		5th Level	
- Companion	Each	\$2,000.00		5th Level	
	Each	\$800.00		Top Level	
- Companion	Each	\$1,800.00		Top Level	
Natural Boulder Niche - Single	Each	\$1,200.00	(\$1,600.00)	Opening/Closing, Perpetual Care, and Basic Engraving fees (name and dates) are included. Overtime, weekend, and Holiday charges apply.	
- Companion	Each	\$1,600.00	(\$2,100.00)		
Granite Urn Niche - Single	Each	\$1,600.00		Opening/Closing, Perpetual Care, and Basic Engraving fees (name and dates) are included. Overtime, weekend, and Holiday charges apply.	
- Companion	Each	\$2,000.00			
Bench Niche - Single	Each	\$2,400.00		Opening/Closing, Perpetual Care, and Basic Engraving fees (name and dates) are included. Overtime, weekend, and Holiday charges apply.	
- Companion	Each	\$4,000.00			

## Cemetery Fees (continued)

Description of Fees	Unit	FY2025 Fee	Comments (FY2025)
<b>Other Fees:</b>			
<b>Residents -</b>			
Title Transfer Fee (Plots purchased before May 9, 2023)	Each	\$200.00	Same Burial Plot
Title Transfer Fee (Plots purchased after May 9, 2023)	Each	\$500.00	Same Burial Plot
Plot Location Transfer Fee	Each	\$300.00	To new Burial Plot
Convert Single Plot to Double Plot	Each	\$200.00	For new purchases only. Resident Only.
Pre-Need Plot Purchase Fee	Each	\$250.00	In addition to burial plot fee.
<b>Non-Residents -</b>			
Title Transfer Fee	Each	\$200.00	Same Burial Plot
<b>Overtime Fees:</b>			
<i>Apply to Saturdays, Legal Holidays &amp; after 4 p.m.</i>			
Saturday 1-Time Charge -	Each	\$800.00	
Overtime charges apply starting 3:01 p.m.			
<b>Residents -</b>			
Overtime Charge	Per Hour	\$400.00	
Each hour after 3:00 (Note: First hour starts at 3:01 p.m., Second hour starts at 4:01, etc)			
<b>Non-Residents -</b>			
Overtime Charge	Per Hour	\$400.00	
Each hour after 3:00 (Note: First hour starts at 3:01 p.m., Second hour starts at 4:01, etc)			
<i>Provide 2 business days advanced notice to Cemetery for burials. See: "Funeral Service Notice Policy".</i>			

# City of Bountiful, Utah

## FY2025-2026 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
- Fiber 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 Ending June 30,							Total All Fiscal Years
Department Name	2026	2027	2028	2029	2030	2031-2035	Future	
Governmental Fund Departments (Capital Improvement Fund):								
Legislative	305,000	0	0	0	0	0	0	305,000
Information Technology	240,000	0	0	0	0	0	0	240,000
Finance	24,000	6,000	0	0	0	32,800	0	62,800
Buildings	0	0	0	0	0	225,000	220,000	445,000
Police	815,000	312,000	364,000	349,000	439,000	1,995,000	3,735,000	8,009,000
Streets	2,487,000	2,453,125	1,571,000	1,697,000	1,798,000	9,281,000	18,906,000	38,193,125
Engineering	0	50,000	0	0	0	115,000	60,000	225,000
Parks	85,000	85,000	70,000	55,000	55,000	195,000	220,000	765,000
Trails	176,125	300,000	0	0	300,000	85,125	0	861,250
Total Governmental Fund Departments (Capital Improvement Fund)	4,132,125	3,206,125	2,005,000	2,101,000	2,592,000	11,928,925	23,141,000	49,106,175
Enterprise Fund Departments:								
Recycling	0	0	405,000	45,000	0	845,000	450,000	1,745,000
Storm Water	1,225,000	1,495,000	1,790,000	1,625,000	1,155,000	1,951,000	2,300,000	11,541,000
Fiber	13,068,670	0	0	0	0	502,680	141,440	13,712,790
Water	2,655,000	1,885,000	6,835,000	2,019,000	6,709,000	21,325,000	20,410,000	61,838,000
Light and Power	8,510,000	1,900,000	3,515,000	5,810,000	4,910,000	20,765,000	0	45,410,000
Golf Course	35,000	110,000	75,000	95,000	100,000	184,000	404,000	1,003,000
Landfill	867,000	0	925,000	53,000	2,043,000	3,740,000	4,100,000	11,728,000
Refuse Collection	393,000	395,000	400,000	180,000	425,000	2,048,000	2,740,000	6,581,000
Cemetery	25,000	52,000	95,000	105,000	55,000	916,000	811,000	2,059,000
Total Enterprise Fund Departments	26,778,670	5,837,000	13,635,000	9,887,000	15,397,000	51,431,680	30,906,440	153,872,790
5								
Internal Service Fund & Special Revenue Fund Departments:								
Computer Replacement	328,517	338,918	351,340	365,800	377,840	390,500	405,000	2,557,915
Redevelopment Agency	850,000	0	0	2,500,000	0	0	0	3,350,000
RAP Tax	0	0	0	0	0	0	6,950,000	6,950,000
Total Internal Service Fund Departments	1,178,517	338,918	351,340	2,865,800	377,840	390,500	7,355,000	12,857,915
GRAND TOTAL OF PLANNED EXPENDITURES & EXPENSES								
	32,089,312	9,382,043	15,991,340	14,853,800	18,366,840	63,751,105	61,402,440	215,836,880
Funding to accomplish these capital improvement plans is projected to be derived from the following sources:								
Department	Anticipated Revenue Sources							
Governmental Fund departments	Sales taxes, interest earnings, inter-city/reserve transfers, general obligation bond debt, and RDA reserve transfers							
Storm Water department	Storm water fees, interest earnings and inter-city/reserve transfers							
Fiber department	Fiber fees, interest earnings, issuance of sales tax revenue backed debt							
Water department	Water sales, interest earnings and reserve transfers and issuance of revenue bond debt							
Light and Power department	Electricity sales, interest earnings, reserve transfers and issuance of revenue bond debt							
Golf Course	Admissions and greens fees, interest earnings and inter-city/reserve transfers							
Landfill and Sanitation	Fees, charges, interest earnings and reserve transfers							
Cemetery	Fees, charges, interest earnings and reserve transfers							
Computer Replacement	Inter-City charges and reserve transfers							
Redevelopment Agency	Property Tax Increment, interest earnings and reserve transfers							
RAP Tax	Recreation, Arts and Parks Tax							
Plan assumes an annual inflation adjustment (as determined by each submitting department)								

# Legislative Department

1	Legislative		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2026	2027	2028	2029	2030	2031-2035	Future	Fiscal Years	3
4											4
5	1% for Public Art	Improv-PublicArt-1%CapProject	145,000							145,000	5
6	Contingency	Contingency	150,000							150,000	6
7	Removal of Temporary Skate Park	Improvements Other Than Buildings	10,000							10,000	7
8										0	8
9	Totals		305,000	0	0	0	0	0	0	305,000	9

## Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
1% for Public Art	1% of new capital construction projects is allocated for art in public places.	\$0
Contingency	\$150,000 for unanticipated capital needs such as equipment replacement, land purchase, or related.	\$0
Removal of Temp. Skate Park	\$10,000 allocated to remove the temporary skate park located at Tolman (Rocket) Park.	\$0

# Information Technology Department

1	Information Technology		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Description	Budget Category	2026	2027	2028	2029	2030	2031-2035	Future	Fiscal Years	3
4											4
5	Network Refresh	Machinery & Equipment	\$240,000							240,000	5
6	Server and Storage upgrade	Machinery & Equipment								0	6
7	Software License Compliance	Machinery & Equipment								0	7
8	Replacement	Machinery & Equipment								0	8
9											9
10	Totals		240,000	0	0	0	0	0	0	240,000	10

## Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Network, Security and Monitoring Equipment	We have budgeted to replace our network switch infrastructure. This is the backbone of the City network and half of our current switches are past end-of-life.	Moving forward, these expenses will be budgeted over a seven-to-ten-year period and the cost will be fairly distributed across all City departments.

# Finance Department

1	Finance		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2026	2027	2028	2029	2030	2031-2035	Future	Fiscal Years	3
4											4
5	Copier Replacement	Machinery & Equipment	24,000	-		-	-	26,000	-	50,000	5
6	Folder/Inserter Replacement	Machinery & Equipment	-	6,000		-	-	6,800	-	12,800	6
7	Totals		24,000	6,000	0	0	0	32,800	0	62,800	7

## Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Ricoh Copier Replacement	This piece of equipment was initially expected to last approximately eight to nine years of continuous use. The Ricoh copier was purchased in 2015 and has functioned very well for these 9 ½ years. Recently the machine has needed more maintenance calls and our maintenance fees will continue to go up with the age of the machine, so it is anticipated that replacement will be needed in fiscal 2026. When a new machine is purchased there will be a decrease in to the ongoing operating budget as the current operating budget includes maintenance on the existing machine. The actual decrease is unknown at this point.	\$0
Folder/Inserter Replacement	It is estimated that in fiscal year 2027 the current folder/inserter machine used by Finance, HR, and Planning for their mailings will need to be replaced. This would be a seven-year replacement cycle for this machine. There would be no increase to the ongoing operating budget as the current operating budget includes maintenance on the existing machine.	\$0

# Government Buildings Department

1	Government Buildings		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2026	2027	2028	2029	2030	2031-2035	Future	Fiscal Years	3
4											4
5	Truck with Utility Bed	Machinery and Equipment	0	0	0	0	0	75,000	70,000	145,000	5
6	Articulating Man Lift	Machinery and Equipment	0	0	0	0	0	150,000	150,000	300,000	6
7	Totals		0	0	0	0	0	225,000	220,000	445,000	7

## Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Truck with Utility Bed	FY2026 and FY2030-2034. No requests made for FY2026. However, this is the primary means of transportation, tool inventory, and equipment hauling for the full time Government Buildings Supervisor. In the winter it is used to assist the Parks Department with snow removal responsibilities. Because of its heavy use, we are scheduled to replace this truck with utility bed every 8-10 years. With the limited supply of vehicles and the current economic conditions, the vehicle condition will be evaluated yearly, and the replacement schedule adjusted as necessary.	\$0
Articulating Man Lift	FY2031-2035. No requests made for FY2026. This equipment is used as the primary means of access to elevated locations, i.e. roof tops, parking lot lights, trees, etc. Last purchased in 2021.	

# Police Department

1	Police		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2026	2027	2028	2029	2030	2031-2035	Future	Fiscal Years	3
4											4
5	Police Vehicles	Machinery & Equipment	270,000	282,000	282,000	294,000	294,000	1,470,000	1,470,000	4,362,000	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						130,000	100,000	230,000	8
9	Radio-Portable	Machinery & Equipment							200,000	200,000	9
10	Radio-Mobile	Machinery & Equipment						270,000		270,000	10
11	Dispatch Radio Transmitters	Machinery & Equipment							100,000	100,000	11
12	Eventide Recorder	Machinery & Equipment					45,000			45,000	12
13	Telephone System	Machinery & Equipment					100,000			100,000	13
14	Cooling Tower	Machinery & Equipment	95,000						80,000	175,000	14
15	HVAC	Machinery & Equipment							200,000	200,000	15
16	Boiler	Machinery & Equipment	275,000						80,000	355,000	16
17	Water Heater	Machinery & Equipment						60,000		60,000	17
18	Tasers	Machinery & Equipment				55,000			75,000	130,000	18
19	Restroom Remodel	Building								0	19
20	Public Safety Building Security	Building	175,000						40,000	215,000	20
21	Building Paint	Building							35,000	35,000	21
22	Carpet	Building							70,000	70,000	22
23	Building Stucco	Building							90,000	90,000	23
24	UPS System	Building							50,000	50,000	24
25	Gun Range	Building			50,000				50,000	100,000	25
26	Building Roof	Building						30,000		30,000	26
27	Emergency Operations	Building							75,000	75,000	27
28	Dispatch Remodel	Building							250,000	250,000	28
29	CAD/RMS	Software							700,000	700,000	29
30	Totals		815,000	312,000	364,000	349,000	439,000	1,995,000	3,735,000	8,009,000	30

## Project Descriptions

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

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



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

# Streets Department

1	Streets		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2026	2027	2028	2029	2030	2031-2035	Future	Fiscal Years	3
4											4
5	Trucks and Overlay Equipment	Machinery & Equipment	812,000	625,000	621,000	747,000	753,000	4,409,000	4,416,000	12,383,000	5
6	Davis Blvd. Bridge repairs	Road Reconstruction	350,000							350,000	6
7	200 East - 500 South to 300 North	Road Reconstruction	475,000							475,000	7
8	Sidewalk sliding 1600 East 1800 South	Road Reconstruction	525,000							525,000	8
9	1650 South - Orchard Dr to 1600 South	Road Reconstruction	325,000							325,000	9
10	300 East - Center to 300 North	Road Reconstruction		310,000						310,000	10
11	400 South - Main Street to 200 West	Road Reconstruction		385,000						385,000	11
12	800 East - 400 North to 500 South	Road Reconstruction		1,133,125						1,133,125	12
13	400 North - 400 East to 1300 East	Road Reconstruction			950,000	950,000				1,900,000	13
14	Center Street 200 West to 500 West	Road Reconstruction					550,000			550,000	14
15	Center Street - 400 East to 100 East	Road Reconstruction					495,000			495,000	15
16	1200 South - 100 East to Main Street	Road Reconstruction						475,000		475,000	16
17	1050 South - Main Street to 200 West	Road Reconstruction						275,000		275,000	17
18	1000 North - 200 West to Main Street	Road Reconstruction						2,622,000		2,622,000	18
19	200 West - 1600 North to Centerville	Road Reconstruction						950,000		950,000	19
20	2200 South - Orchard Drive to 400 East	Road Reconstruction						550,000		550,000	20
21	1300 East - 300 South to 250 North	Road Reconstruction							1,065,000	1,065,000	21
22	200 West - 1050 South to Main Street	Road Reconstruction							450,000	450,000	22
23	300 West - 3100 South to Orchard Drive	Road Reconstruction							525,000	525,000	23
24	Davis Blvd. Bridge Replacement	Road Reconstruction							12,000,000	12,000,000	24
25	1500 South and Orchard Dr	Traffic Signals							225,000	225,000	25
26	Davis Blvd. and 1800 South	Traffic Signals							225,000	225,000	26
27	Totals		2,487,000	2,453,125	1,571,000	1,697,000	1,798,000	9,281,000	18,906,000	38,193,125	27

## Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Equipment Replacement	FY 26 Replace 2 Plow truck, 2 1-ton dump trucks.	None Planned
200 East - 500 South to 300 North	FY 25-FY26 Rebuild Road	None Planned
Davis Blvd. Bridge repairs	FY 25-26 Repairs to Bridge to prolong replacement date	None Planned
Sidewalk Slipping repair 1600 East 1800 South +1	FY 26 Rebuild Road	None Planned
1650 South Orchard Dr to 1600 South	FY 26 Rebuild Road	None Planned

300 East – Center Street to 300 North	FY 27 Rebuild Road	None Planned
800 East – 500 South to 400 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
Center Street – 400 East to 100 East & 200 W to 500 W	FY 30 Rebuild Road	None Planned

# Engineering Department

1	Engineering		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2026	2027	2028	2029	2030	2031-2035	Future	Fiscal Years	3
4											4
5	Multi-function copier	Machinery & Equipment						10,000		10,000	5
6	Large Format Copier/Plotter	Machinery & Equipment						25,000		25,000	6
7	GPS Survey Equipment Replacement	Machinery & Equipment						25,000		25,000	7
8	Replace 1996 Jeep Cherokee	Machinery & Equipment		50,000						50,000	8
9	Replace 2006 Chev 1/2 ton Pickup	Machinery & Equipment						55,000		55,000	9
10	Replace 2018 Ford F150	Machinery & Equipment							60,000	60,000	10
11											11
12	Totals		0	50,000	0	0	0	115,000	60,000	225,000	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 was purchased in July 2023 for approx. \$7,500.00 NEXT PURCHASE EXPECTED Approx. FY34.	None
Large Format Copier/Plotter	This machine is used to scan and print construction drawings. The current Canon ColorWave 3600 machine was purchased in March 2021 for \$18,500. NEXT PURCHASE EXPECTED Approx. FY31.	None
GPS Survey Equipment	This equipment is used by the Engineering Dept. for construction surveys and property surveys. The TopCon HIPER HR equipment was purchased in 2023 for \$19,979. NEXT PURCHASE EXPECTED Approx. FY34	None
Vehicle Replacement	Vehicles are used to the maximum possible lifespan and replaced when necessary. The 1996 Jeep Cherokee is near the end of serviceability and is the next vehicle scheduled for replacement. The condition of other vehicles will be evaluated annually and scheduled for replacement as the condition dictates. NEXT PURCHASE EXPECTED Approx. FY27	None

# Parks Department

1	Parks		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2026	2027	2028	2029	2030	2031-2035	Future	Fiscal Years	3
4											4
5	Small Mower	Machinery & Equipment				25,000		25,000	50,000	100,000	5
6	Crew Work Trucks	Machinery & Equipment	55,000	55,000			55,000	60,000	60,000	285,000	6
7	Sport Court Resurface	Improvements Other Than Buildings	30,000			30,000		35,000	40,000	135,000	7
8	1 ton Truck with dump bed, plow and salter	Machinery & Equipment			70,000				70,000	140,000	8
9	Sweeper	Machinery & Equipment						75,000		75,000	9
10	Greenhouse Panels	Buildings		30,000						30,000	10
11	Irrigation Controllers - Upgrade	Improvements Other Than Buildings	RAP Project							0	11
12										0	12
13	Totals		85,000	85,000	70,000	55,000	55,000	195,000	220,000	765,000	13

## Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Small Mower	FY2029 - We currently have 6 small riding mowers in our fleet and are in the process of replacing our oldest mowers. Our mowers are in operation all day, every day throughout the summer, and are the main pieces of equipment used in our daily maintenance operations.	\$0
Crew Work Truck	FY2026-FY2027 - These are pick-up trucks used on a daily basis to perform maintenance operations the parks department is tasked to complete. We currently run five crews of five employees each, (1 full-time park crew leader and 3-5 seasonal employees). It is necessary to have trucks that are safe, able to handle the crew size, tools and equipment, and extensive use. We replace our work trucks based on at least 5 years of service, high mileage or age of truck, and/or a history of maintenance issues.	\$0
Sport Court Resurface	FY2026, FY2029 - We have 18 Tennis Courts, 1 Basketball Court and 12 Pickleball Courts. High use courts will be priority as these courts are resurfaced.	\$0

One-ton Truck with dump bed, plow and salter	FY2025, FY2028 - This is to replace our oldest one ton in a fleet of three. These trucks are heavily used throughout the year and are our primary vehicle used for hauling soil, rock, plant materials, sod, playground mulch, trash, and our heavier equipment. They are also used heavily in the winter for our snow removal assignments.	\$0
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.	\$0
Greenhouse Panels	FY2027 - It is recommended by industry standards and best management practices to replace greenhouse panels every 15-20 years. Currently the panels on our greenhouses are about 30 years old.	\$0

# Trails Department

1	Trails		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2026	2027	2028	2029	2030	2031-2035	Future	Fiscal Years	3
4											4
5										0	5
6	Trails Master/Implementation Plan Projects	Improvements Other than Buildings	176,125		0	0	300,000	85,125		561,250	6
7	North Canyon Trailhead Bathroom and Utilities	Improvements Other than Buildings		300,000						300,000	7
8										0	8
9	Totals		176,125	300,000	0	0	300,000	85,125	0	861,250	9

## Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Trails Master/Implementation Plan Projects	FY2026, FY2030 - \$561,250 to fund trail projects identified in the Trails Master Plan and funded by a voter-approved General Obligation Bond and RAP Tax funds. Timeline takes into account working through Forest Services processes and possible National Environmental Protection Act (NEPA) applications and requirements.	\$2,000
North Canyon Trailhead Bathroom and Utilities	FY2027 - \$300,000 to build a new bathroom building including utilities at the North Canyon Trailhead	\$1,000

# Storm Water Fund

1	Storm Water											Total	1
2												All	2
3	Project Name	Budget Category	Fiscal Years Ending June 30, 2026	2027	2028	2029	2030	2031-2035	Future	Fiscal Years			3
4	Trucks, Sweepers, Flusher	Machinery & Equipment	625,000	295,000	415,000	0	480,000	1,201,000	800,000	3,816,000			4
5	San Simeon Way -- 750 East to 2150 South redirect	Storm Drain Construction	300,000							300,000			5
6	Dry Creek Channel upgrade -1100 East up	Storm Drain Construction	300,000							300,000			6
7	1300 East -- Vineyard to Stone Creek up grade	Storm Drain Construction		650,000						650,000			7
8	Outlets to Mill Creek rebuild - Davis to Btfl Blvd	Storm Drain Construction		550,000						550,000			8
9	300 South -- 1300 East to Barton Creek	Storm Drain Construction			850,000					850,000			9
10	400 North -- 400 East to 600 East	Storm Drain Construction			525,000					525,000			10
11	Ashley Detention Basin Rebuild	Storm Drain Construction				350,000				350,000			11
12	H S Runoff -- Orchard Dr 629 South to Mill Creek	Storm Drain Construction				550,000				550,000			12
13	400 North -- 650 East to 1100 East	Storm Drain Construction				725,000				725,000			13
14	Medford Pond Rebuild	Storm Drain Construction					325,000			325,000			14
15	P L Runoff -- Davis Blvd 2505 South to Lewis Park	Storm Drain Construction					350,000			350,000			15
16	City shop drain -- 300 West to Mill Creek	Storm Drain Construction						325,000		325,000			16
17	Deborah Dr -- 1125 East to 900 East	Storm Drain Construction						425,000		425,000			17
18	Pipe ditch -- Frontage - 1400 N to 1600 N	Storm Drain Construction							350,000	350,000			18
19	Moss Hill Drive Pipe Replacement	Storm Drain Construction							295,000	295,000			19
20	Oakwood Basin Rebuild	Storm Drain Construction							210,000	210,000			20
21	Woodhollow overflow pipe	Storm Drain Construction							235,000	235,000			21
22	Cemetery expansion	Storm Drain Construction							410,000	410,000			22
23										0			23
24	Totals		1,225,000	1,495,000	1,790,000	1,625,000	1,155,000	1,951,000	2,300,000	11,541,000			24

## Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Storm Drain Replacement	FY 25 & 26 San Simeon Way line redirect out of back yards	None Planned
Storm Channel upgrade	FY 26 Update Dry Creek channel	None Planned
Storm Drain Replacement	FY 27 1300 East Vineyard larger pipe needed	None Planned
Storm Drain Outlets upgrade	FY 27 Drain outlets in Mill creek rebuild	None Planned
Storm Drain Replacement	FY 28 300 S 1300 E Larger drain line needed	None Planned
Storm Drain	FY 28 400 North -- 400 East to 600 East	None Planned
Storm Basin Replacement	FY 29 Ashley Basin rebuild	None Planned





	replacement for 40 to 50 years, so the long-term capital plan does not include any further capital costs beyond FY26. It is anticipated that after a few years of operations occasional fiber line repairs will be needed. This will increase the annual operating budget in future years. Since it is a new network, and not even fully constructed, those repairs are not included in the FY26 budget. An early estimate of that future ongoing cost is \$50,000.	
Fiber Network Hut Equipment	The fiber-optic network is anticipated to be fully constructed in FY26 with 10 fiber huts that control the network. The fiber huts require networking equipment (previously detailed). It is anticipated that equipping the final three new huts in FY26 will have an estimated cost of \$192,000. It is anticipated that this networking equipment will not need replacement for 7 to 10 years, so the long-term capital plan includes replacement costs in FY34, FY35, & FY36. It is anticipated that in a few years the occasional hut equipment repairs will be needed, which will increase the annual operating budget. An early estimate of that ongoing cost is \$15,000	\$15,000

# Water Fund

1	Water			Fiscal Years						Total	1
2				Ending June 30,						All	2
3	Project Name	Budget Category	2026	2027	2028	2029	2030	2031-2035	Future	Fiscal Years	3
4	Replace Millcreek Reservoir Phase 1 1.5 MG Reservoir	Reservoirs			4,750,000					4,750,000	4
5	Replace Millcreek Reservoir Phase 2 1.5 MG Reservoir	Reservoirs					4,750,000			4,750,000	5
6	Replace Barton Creek Reservoir 1.5 MG Reservoir	Reservoirs						5,000,000		5,000,000	6
7	Replace Ashdown Reservoir	Reservoirs							5,000,000	5,000,000	7
8	Millcreek Reservoir Booster Station	Buildings						1,000,000		1,000,000	8
9	Barton Creek Booster Station	Buildings						750,000		750,000	9
10	Ashdown Booster Station	Buildings							750,000	750,000	10
11	Viewmont Well Rehabilitation	Wells	750,000							750,000	11
12	Upgrade Barton Creek Well	Wells						1,000,000		1,000,000	12
13	Well Chemical Treatment (100 E)	Wells						165,000	185,000	350,000	13
14	Future Well Rehab Placeholder	Wells							1,000,000	1,000,000	14
15	Barton Creek Well Pump Line to Weber Basin	Water Mains						1,500,000		1,500,000	15
16	New roof shingles for Two Booster Stations	Improvements Other Than Buildings							30,000	30,000	16
17	Stoneridge Road Drainage Improvements	Improvements Other Than Buildings	30,000							30,000	17
18	Center Street Drain 900 East to 1060 East	Improvements Other Than Buildings						120,000		120,000	18
19	<b>Annual Replacement</b>	Annual Scheduled Pipe Replacement	1,400,000	1,400,000	1,500,000	1,534,000	1,569,000	9,380,000	12,000,000	28,783,000	19
20	100 S from 650 E to 750 E	Annual Scheduled Pipe Replacement	*							0	20
21	650 E. Mill St. to 700 S. to 835 E.	Annual Scheduled Pipe Replacement	*							0	21
22	Bountiful Hills From Davis to Canyon Crest Dr.	Annual Scheduled Pipe Replacement	*							0	22
23	200 East from 300 North to 500 South	Annual Scheduled Pipe Replacement	*							0	23
24	400 South from 200 West to 100 West	Annual Scheduled Pipe Replacement	*							0	24
25	100 East from 400 North to Center Street	Annual Scheduled Pipe Replacement	*							0	25
26	350 west 325 South to 500 South	Annual Scheduled Pipe Replacement	*							0	26
27	1600 South from 500 East to 600 East	Annual Scheduled Pipe Replacement	*							0	27
28	350 west 325 South to 500 South	Annual Scheduled Pipe Replacement	*							0	28
29	150 North from 400 East to 600 East	Annual Scheduled Pipe Replacement	*							0	29
30	100 South from 400 East to 650 East	Annual Scheduled Pipe Replacement		*						0	30
31	350 and 400 West from 800 South to 1250 South	Annual Scheduled Pipe Replacement		*						0	31
32	300 East from 400 North to 500 South	Annual Scheduled Pipe Replacement		*						0	32
33	1350 North from 250 East to 325 East	Annual Scheduled Pipe Replacement			*					0	33
34	600 East from 1200 North to 900 North	Annual Scheduled Pipe Replacement			*					0	34
35	1300 E. and Madira Hills to Millbrook Way.	Annual Scheduled Pipe Replacement			*					0	35
36	1300 E. from 400 N to 300 S.	Annual Scheduled Pipe Replacement				*				0	36
37	400 North 800 E. to 1300 E.	Annual Scheduled Pipe Replacement				*				0	37
38	Transmission main Line Pipe Lining	Annual Scheduled Pipe Replacement	200,000	200,000	200,000	200,000	200,000	800,000	200,000	2,000,000	38
39	Mobile Meter Reading System	System Machinery and Equipment						300,000		300,000	39
40	Misc Yearly Upgrades (Pumps, Motors, Electrical ect.)	System Machinery and Equipment	70,000	80,000	85,000	85,000	90,000	175,000	350,000	935,000	40
41	VFD to replace motor savers	System Machinery and Equipment								0	41
42	Staff Pickup Trucks	Equipment	50,000		50,000		100,000	150,000	130,000	480,000	42
43	Supervisor Pickup Trucks	Equipment		100,000		50,000		145,000		295,000	43
44	Plow Truck (flatbed)	Equipment	90,000					90,000		180,000	44
45	Crew Trucks With Utility Bed	Equipment						200,000	100,000	300,000	45
46	Dump Trucks	Equipment				150,000		200,000	170,000	520,000	46
47	Mini Excavator	Equipment			100,000					100,000	47
48	Backhoes	Equipment			150,000			280,000		430,000	48
49	Compressor	Equipment	30,000							30,000	49
50	Asphalt Zipper	Equipment						70,000		70,000	50
51	Pavement Saw	Equipment		35,000					35,000	70,000	51
52	Mini Vacuum Excavator	Equipment	35,000							35,000	52
53	Trailer Vacuum Excavator	Equipment		70,000					80,000	150,000	53
54	Acquire Tank Site Near Sunset Hollow	Land							180,000	180,000	54
55	Acquire Tank Site at Upper Maple Hills	Land							200,000	200,000	55
56										0	56
57										0	57
58										0	58
<b>Totals</b>			<b>2,655,000</b>	<b>1,885,000</b>	<b>6,835,000</b>	<b>2,019,000</b>	<b>6,709,000</b>	<b>21,325,000</b>	<b>20,410,000</b>	<b>61,838,000</b>	

## Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Reservoirs	<ul style="list-style-type: none"> <li>Phase 1, Millcreek reservoir replacement project. 1.5 MG 2028 (\$4,750,000)</li> <li>Phase 2, Millcreek reservoir replacement project. 1.5 MG 2030 (\$4,750,000)</li> <li>Replace Ashdown Booster Station. 1.5 MG Future (\$750,000)</li> </ul>	\$0
Buildings	<ul style="list-style-type: none"> <li>Millcreek booster station replacement 2031-2035 (\$1,000,000)</li> <li>Replace the Barton Creek booster station. 2031-2035 (\$750,000)</li> <li>Ashdown booster station replacement. Future (\$750,000).</li> </ul>	\$0
Wells	<ul style="list-style-type: none"> <li>Viewmont Well Rehabilitation. 2026 (\$750,000)</li> <li>Barton Creek Well rehabilitation. 2031-2035 (\$1,000,000)</li> <li>100 East Well chemical treatment. 2031-2035 (\$165,000)</li> <li>100 East Well chemical treatment Future. (\$185,000)</li> <li>Future Well rehab placeholder. Future (\$1,000,000)</li> <li>Barton Creek Well pump line to Weber Basin. 2031-2035 (\$1,500,000)</li> </ul>	\$0
Improvements other than buildings	<ul style="list-style-type: none"> <li>New roof shingles for two booster stations. Future (\$30,000)</li> <li>Stoneridge road drainage improvements. 2026 (\$30,000)</li> <li>Center Street from 900 E. to 1060 E. 2031-2035 (\$120,000)</li> </ul>	\$0

Annual Scheduled pipe Replacement	<ul style="list-style-type: none"> <li>• This is for our annual pipe replacement projects based upon the 10-year plan and road maintenance schedule.</li> <li>• 2026 (\$1,400,000)</li> <li>• 2027 (\$1,400,000)</li> <li>• 2028 (\$1,500,000)</li> <li>• 2029 (\$1,534,000)</li> <li>• 2030 (\$1,569,000)</li> <li>• 2031-2035 (\$9,380,000)</li> <li>• Future (\$12,000,000)</li> </ul>	\$0
Annual Scheduled Pipe Replacement	<ul style="list-style-type: none"> <li>• Part of our pipe replacement program we would like to have a liner installed in some of our transmission lines.</li> <li>• 2026 (\$200,000)</li> <li>• 2027 (\$200,000)</li> <li>• 2028 (\$200,000)</li> <li>• 2029 (\$200,000)</li> <li>• 2030 (\$200,000)</li> <li>• 2031-2035 (\$800,000)</li> <li>• Future (\$200,000)</li> </ul>	\$0
System Machinery and Equipment	<ul style="list-style-type: none"> <li>• We try to replace equipment in a selected booster facility every year.</li> <li>• 2026 (\$70,000)</li> <li>• 2027 (\$80,000)</li> <li>• 2028 (\$85,000)</li> <li>• 2029 (\$85,000)</li> <li>• 2030 (\$90,000)</li> <li>• 2031-2035 (\$175,000)</li> <li>• Future (\$350,000)</li> </ul>	\$0
Equipment/Vehicles	<ul style="list-style-type: none"> <li>• Replacement of existing equipment. (Trucks, backhoe, dump truck).</li> </ul>	\$0

	<ul style="list-style-type: none"> <li>• 2026 (\$205,000) 1 Staff Truck, 1 plow/flatbed truck, 1 mobile Compressor, 1 mini-Vacuum Excavator.</li> <li>• 2027 (\$205,000) 2 Supervisor trucks, 1 pavement saw, Trailer Vacuum Excavator</li> <li>• 2028 (\$300,000) 1 Staff truck, 1 mini excavator, 1 Backhoe.</li> <li>• 2029 (\$200,000) 1 Dump Truck, 1 Supervisor Truck</li> <li>• 2030 (\$100,000) 2 Staff Trucks</li> <li>• 2031-2035 (\$855,000) Staff trucks, Supervisor trucks, Crew truck, Dump truck, mini excavator, Backhoe</li> </ul>	
Land	<ul style="list-style-type: none"> <li>• We need to investigate acquiring land for future tank sites to increase our water storage capacity.</li> <li>• Near Sunset Hallow. Future (\$180,000)</li> <li>• Near Upper Maple Hills. Future (\$200,000)</li> </ul>	\$0

# Light & Power Fund

1	Light & Power		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2026	2027	2028	2029	2030	2031-2035	Future	Fiscal Years	3
4											4
5	CIP 09 Dist Sub NW Substation	NW Substation	5,150,000							5,150,000	5
6	CIP 21 Dist Sys Feeder #273	NW Substation	160,000							160,000	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 2300 S	SW Substation	700,000							700,000	10
11	Feeder #573 3100 S to 2300 S	SW Substation		700,000	500,000					1,200,000	11
12	CIP 12 Dist Sys Feeder #571	SW Substation	130,000							130,000	12
13	CIP 19 Dist Sys Feeder #576	SW Substation	100,000							100,000	13
14	CIP 22 Dist Sys Renaissance	SW Substation	500,000							500,000	14
15	Feeder #576 to Feeder #676 Tie	SW Substation						800,000		800,000	15
16	46KV Breaker	Central Substation			400,000					400,000	16
17	Feeder #674 Tie to #372	Central Substation						400,000		400,000	17
18	Feeder #673 Tie to #576	Central Substation				400,000	400,000			800,000	18
19	Feeder #674 Rebuild	Central Substation						400,000		400,000	19
20	Feeder #671 Rebuild	Central Substation						300,000		300,000	20
21	Feeder #672 Rebuild	Central Substation						500,000		500,000	21
22	Feeder #675 Rebuild	Central Substation						500,000		500,000	22
23	Ph 9 (400 N 200 W to NE Sub) Transmission	Transmission System					100,000	700,000		800,000	23
24	Ph 9 (400 N 200 W to NE Sub) Distribution	Transmission System						20,000		20,000	24
25	Ph 10 (SW Sub to 400 E) Transmission	Transmission System			100,000	600,000				700,000	25
26	Ph 11 (400 E to Edgehill Dr) Transmission	Transmission System				100,000	600,000			700,000	26
27	Ph 11 (400 E to Edgehill Dr) Distribution	Transmission System						250,000		250,000	27
28	Ph 12 (Edgehill Dr to SE Sub) Transmission	Transmission System						800,000		800,000	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			1,500,000	3,000,000	3,000,000			7,500,000	33
34	CIP 06 Dist Sys Capital <\$50K	Distribution System	200,000							200,000	34
35	15 street lights Bountiful Blvd	Distribution Street Light System				120,000				120,000	35
36	Replace #1 Turbine	Power Plant						4,000,000		4,000,000	36
37	SCADA System	SCADA		300,000						300,000	37
38	Control Package Upgrade	Echo Hydro	400,000							400,000	38
40	Security Wall, Paving, & Garage Extension	Office & Warehouse		500,000	500,000	1,200,000				2,200,000	40
41	New Building	Office & Warehouse						3,000,000		3,000,000	41

# Light & Power Fund (continued)

		Fiscal Years							Total	
		Ending June 30,							All	
	Project Name	Budget Category	2026	2027	2028	2029	2030	2031-2035	Future	Fiscal Years
5	5006 John Deere backhoe	Vehicles					130,000			130,000
6	5043 Small Forklift	Vehicles						50,000		50,000
7	5046 International Double Bucket	Vehicles			400,000					400,000
8	5050 Ford Explorer (CN)	Vehicles						55,000		55,000
9	5053 Ford F150 pickup truck (JH)	Vehicles			60,000					60,000
10	5054 Ford F550 bucket truck (ZD)	Vehicles	235,000							235,000
11	5055 Ford Explorer (AF)	Vehicles						55,000		55,000
12	5057 Ford Explorer (JP)	Vehicles		55,000						55,000
13	5058 Ford Explorer (JC)	Vehicles						55,000		55,000
14	5061 Altec digger / derrick	Vehicles					280,000			280,000
15	5062 Dodge Ram service truck (RH)	Vehicles	130,000							130,000
16	5064 Dodge Ram service truck (RD)	Vehicles		135,000						135,000
17	5066 Chevy Equinox (LV)	Vehicles			55,000					55,000
18	5067 Dodge Ram bucket truck (JB)	Vehicles						225,000		225,000
19	5068 Ford F350 pickup truck (oncall)	Vehicles		110,000						110,000
20	5069 Ford F350 service truck (KT)	Vehicles						125,000		125,000
21	5071 Freightliner Digger Derrick	Vehicles						425,000		425,000
22	5072 Ford F350 service truck (GR)	Vehicles						125,000		125,000
23	5073 Ford F150 pickup truck (JerrellJ)	Vehicles						70,000		70,000
24	5074 Ford F150 service truck (KimB)	Vehicles						70,000		70,000
25	5075 Ford F150 truck (plant)	Vehicles						60,000		60,000
26	5076 Ford Explorer (AJ)	Vehicles	55,000							55,000
27	5911 Cable Puller / Tensioner	Vehicles						200,000		200,000
28	5912 Vermeer chipper	Vehicles		100,000						100,000
29	5922 EZ Hauler trailer	Vehicles				25,000				25,000
30	5923 EZ Hauler	Vehicles				225,000				225,000
31	5924 Large forklift (JH)	Vehicles						80,000		80,000
32	5932 Vermeer Vacuum Trailer	Vehicles				140,000				140,000
33	5933 EZ Hauler	Vehicles						250,000		250,000
37										0
38										0
39										0
40										0
41										0
42	Totals		8,510,000	1,900,000	3,515,000	5,810,000	4,910,000	20,765,000	0	45,410,000



## Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
CIP 09 Dist Sub NW Substation	FY(s) 2026: \$5,150,000 for Complete Rebuild	Not substantial
CIP 21 Dist Sys Feeder #273	FY(s) 2026: \$160,000 Feeder Upgrade	Not substantial
Upgrade Substation & Feeders	FY(s) 2031-35: \$4,000,000 for Complete Rebuild	Not substantial
CIP 15 Dist Sys Feeder #373 East	FY(s) 2030-35: \$2,000,000 Install New Feeder	Not substantial
Feeder #572 East 1800 S	FY(s) 2031-35: \$200,000 Feeder Upgrade	Not substantial
Feeder #573 1800 S to 2300 S	FY(s) 2026: \$700,000 Feeder Upgrade	Not substantial
Feeder #573 3100 S to 2300 S	FY(s) 2027-28: \$1,200,000 Feeder Upgrade	Not substantial
CIP 12 Dist Sys Feeder #571	FY(s) 2026: \$130,000 Feeder Upgrade	Not substantial
CIP 19 Dist Sys Feeder #576	FY(s) 2026: \$100,000 Feeder Upgrade	Not substantial
CIP 22 Dist Sys Renaissance	FY(s) 2026: \$500,000 Feeder Upgrade	Not substantial
Feeder #576 to Feeder #676 Tie	FY(s) 2031-35: \$800,000 Feeder Upgrade	Not substantial
46KV Breaker	FY(s) 2028: \$400,000 45KV Breaker Central Sub	Not substantial
Feeder #674 Tie to #372	FY(s) 2031-35: \$400,000 Feeder Upgrade	Not substantial
Feeder #673 Tie to #576	FY(s) 2029-30: \$800,000 Feeder Upgrade	Not substantial
Feeder #674 Rebuild	FY(s) 2031-35: \$400,000 Feeder Upgrade	Not substantial
Feeder #671 Rebuild	FY(s) 2031-35: \$300,000 Feeder Upgrade	Not substantial
Feeder #672 Rebuild	FY(s) 2031-35: \$500,000 Feeder Upgrade	Not substantial
Feeder #675 Rebuild	FY(s) 2031-35: \$500,000 Feeder Upgrade	Not substantial
Ph 9 (400 N 200 W to NE Sub) Transmission	FY(s) 2030-35: \$800,000 Upgrade	Not substantial
Ph 9 (400 N 200 W to NE Sub) Distribution	FY(s) 2031-35: \$20,000 Upgrade	Not substantial
Ph 10 (SW Sub to 400 E) Transmission	FY(s) 2028-29: \$700,000 Upgrade	Not substantial
Ph 11 (400 E to Edgehill Dr) Transmission	FY(s) 2029-30: \$700,000 Upgrade	Not substantial
Ph 11 (400 E to Edgehill Dr) Distribution	FY(s) 2031-35: \$250,000 Upgrade	Not substantial
Ph 12 (Edgehill Dr to SE Sub) Transmission	FY(s) 2031-35: \$800,000 Upgrade	Not substantial
Ph 13 (SE Sub to Bountiful Blvd) Transmission	FY(s) 2031-35: \$700,000 Upgrade	Not substantial
Ph 13 (SE Sub to Bountiful Blvd) Distribution	FY(s) 2031-35: \$250,000 Upgrade	Not substantial
Ph 14 (Bountiful Blvd to 1800 S) Transmission	FY(s) 2031-35: \$250,000 Upgrade	Not substantial

Ph 14 (Bountiful Blvd to 1800 S) Distribution	FY(s) 2031-35: \$250,000 Upgrade	Not substantial
Meter Collector System	FY(s) 2028-30: \$7,500,000 New Metering System	\$100,000 Annual Software
CIP 06 Dist Sys Capital <\$50K	FY(s) 2026: \$200,000 New Build	Not substantial
15 street lights Bountiful Blvd	FY(s) 2029: \$120,000 New System	\$1,800 Annual Maintenance
Replace #1 Turbine	FY(s) 2031-35: \$4,000,000 Replacement	Not substantial
SCADA System	FY(s) 2027: \$300,000 Upgrade	Not substantial
Control Package Upgrade	FY(s) 2026: \$400,000 Upgrade Echo Controls	Not substantial
Control Package Upgrade	FY(s) 2026: \$750,000 Upgrade Pineview Controls	Not substantial
Security Wall, Paving, & Garage Extension	FY(s) 2027-29: \$2,200,000 for North Yard & Garage Expansion	Not substantial
New Building	FY(s) 2031-35: \$3,000,000 to Begin New Construction	\$12,000/Year - Higher Maintenance Costs
5006 John Deere backhoe	FY(s) 2030: \$130,000 Replacement	Not substantial
5043 Small Forklift	FY(s) 2031-35: \$50,000 Replacement	Not substantial
5046 International Double Bucket	FY(s) 2028: \$400,000 Replacement	Not substantial
5050 Ford Explorer (CN)	FY(s) 2031-35: \$55,000 Replacement	Not substantial
5053 Ford F150 pickup truck (JH)	FY(s) 2028: \$60,000 Replacement	Not substantial
5054 Ford F550 bucket truck (ZD)	FY(s) 2026: \$235,000 Replacement	Not substantial
5055 Ford Explorer (AF)	FY(s) 2031-35: \$55,000 Replacement	Not substantial
5057 Ford Explorer (JP)	FY(s) 2027: \$55,000 Replacement	Not substantial
5058 Ford Explorer (JC)	FY(s) 2031-35: \$55,000 Replacement	Not substantial
5061 Altec digger / derrick	FY(s) 2030: \$280,000 Replacement	Not substantial
5062 Dodge Ram service truck (RH)	FY(s) 2026: \$130,000 Replacement	Not substantial
5064 Dodge Ram service truck (RD)	FY(s) 2027: \$135,000 Replacement	Not substantial
5066 Chevy Equinox (LV)	FY(s) 2028: \$55,000 Replacement	Not substantial
5067 Dodge Ram bucket truck (JB)	FY(s) 2031-35: \$225,000 Replacement	Not substantial
5068 Ford F350 pickup truck (oncall)	FY(s) 2027: \$110,000 Replacement	Not substantial
5069 Ford F350 service truck (KT)	FY(s) 2031-35: \$125,000 Replacement	Not substantial
5071 Freightliner Digger Derrick	FY(s) 2031-35: \$425,000 Replacement	Not substantial
5072 Ford F350 service truck (GR)	FY(s) 2031-35: \$125,000 Replacement	Not substantial
5073 Ford F150 pickup truck (JerrellJ)	FY(s) 2031-35: \$70,000 Replacement	Not substantial
5074 Ford F150 service truck (KimB)	FY(s) 2031-35: \$70,000 Replacement	Not substantial

5075 Ford F150 truck (plant)	FY(s) 2031-35: \$60,000 Replacement	Not substantial
5076 Ford Explorer (AJ)	FY(s) 2026: \$55,000 Replacement	Not substantial
5911 Cable Puller / Tensioner	FY(s) 2031-35: \$200,000 Replacement	Not substantial
5912 Vermeer chipper	FY(s) 2027: \$100,000 Replacement	Not substantial
5922 EZ Hauler trailer	FY(s) 2029: \$25,000 Replacement	Not substantial
5923 EZ Hauler	FY(s) 2029: \$225,000 Replacement	Not substantial
5924 Large forklift (JH)	FY(s) 2031-35: \$80,000 Replacement	Not substantial
5932 Vermeer Vacuum Trailer	FY(s) 2029: \$140,000 Replacement	Not substantial
5933 EZ Hauler	FY(s) 2031-35: \$250,000 Replacement	Not substantial

# Golf Fund

1	Golf Course		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2026	2027	2028	2029	2030	2031-2035	Future	Fiscal Years	3
4	Golf Course entrance gate and railings	Improvements Other Than Buildings	35,000							35,000	4
5	Work utility carts	Machinery & Equipment		75,000						75,000	5
6	Wash bay improvements	Buildings		20,000						20,000	6
6	Insulate/Heat Equipment Bays	Buildings		15,000						15,000	7
8	Shop Floor repair and resurface	Machinery & Equipment			10,000					10,000	8
8	Replace/repair roof between shops	Buildings			20,000					20,000	9
9	Driving Range Renovation and Simulator	Improvements Other Than Buildings			45,000	45,000				90,000	10
11	Replace crew work truck	Machinery & Equipment				50,000				50,000	11
12	Cart Paths	Improvements Other Than Buildings					50,000		50,000	100,000	12
13	Irrigation Satellite Replacement	Improvements Other Than Buildings					50,000	50,000	150,000	250,000	13
14	Toro Maintenance Equipment Lease Payment	Machinery & Equipment						84,000	84,000	168,000	14
15	Replace crew work truck	Machinery & Equipment							55,000	55,000	15
16	Replace 1-ton dump truck	Machinery & Equipment						50,000	65,000	115,000	16
17										0	17
18	Totals		35,000	110,000	75,000	95,000	100,000	184,000	404,000	1,003,000	18

## Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Golf Course Entrance Gate/Rails	FY2026 – Replace Golf Course entrance gate and rails	\$0
Work Utility Carts	FY2027 - Replace utility work carts	(\$500)
Wash Bay Improvements	FY2027 – Make needed improvements to cart and equipment wash bay.	\$0
Insulate/Heat Equipment Bays	FY2027 - Install heater and insulation in 3 equipment bays	\$0
Repair/Resurface maintenance shop floor	FY2028 – Repair and resurface maintenance shop floor	\$0
Replace/repair Roof between Buildings	FY2028 – Make needed repairs or replace parts of failing roof between the two maintenance shops	(\$200)
Driving Range Renovation and Simulators	FY2028, FY 2028 – Renovate driving range and warm-up areas of Pro-shop basement. Add golf simulators.	\$1,000

Replace crew work truck	FY2029 – Replace truck used by crew/superintendent for travel and maintenance operations.	(\$1,000)
Cart Paths	FY2030, Future – Add cart paths in select areas of the golf course near greens and tees	\$0
Irrigation Satellite Replacement	FY2030, FY2030, Future - Replace on-course irrigation satellite control stations	\$500
Toro Maintenance Equipment Lease Payment	FY2031, Future – Annual lease payment for the Toro maintenance equipment	\$0
Replace crew work truck	Future – Replace truck used by crew/superintendent for travel and maintenance operations.	(\$1,000)
Replace 1-ton dump truck	Future - Replace 1-ton truck used by golf staff for maintenance tasks/snow removal	(\$1,000)

## Sanitation Fund - Refuse Collection Department

1 Refuse Collection Department	Fiscal Years								Total	1
2	Ending June 30,								All	2
3 Project Name	Budget Category	2026	2027	2028	2029	2030	2031-2035	Future	Fiscal Years	3
4 Machinery & Equipment	Machinery & Equipment	393,000	395,000	400,000	180,000	425,000	2,048,000	2,740,000	6,581,000	4
5									0	5
6 Totals		393,000	395,000	400,000	180,000	425,000	2,048,000	2,740,000	6,581,000	6

## Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Equipment Replacement	FY 26 Collection Truck replacement	\$0
Equipment Replacement	FY 27 Collection Truck replacement	\$0
Equipment Replacement	FY 28 Collection Truck replacement	\$0
Equipment Replacement	FY 29 Clean-up reloader replacement and can service truck	\$0
Equipment Replacement	FY 30 Collection Truck replacement	\$0
Equipment Replacement	FY 31 Collection Truck replacement	\$0

## Sanitation Fund – Recycling Department

1	Recycling		Fiscal Years						Total	1	
2			Ending June 30,						All	2	
3	Project Name	Budget Category	2026	2027	2028	2029	2030	2031-2035	Future	Fiscal Years	3
4											4
5	Machinery & Equipment	Machinery & Equipment	0	0	405,000	45,000		845,000	450,000	1,745,000	5
6										0	6
7	Totals		0	0	405,000	45,000	0	845,000	450,000	1,745,000	7

## Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Equipment Replacement	FY 26 None Planned	\$0
Equipment Replacement	FY 27 None Planned	\$0
Equipment Replacement	FY 28 Collection Truck replacement	\$0
Equipment Replacement	FY 29 Can service Truck	\$0
Equipment Replacement	FY 30 None Planned	\$0
Equipment Replacement	FY 31 Collection Truck replacement	\$0
Equipment Replacement	FY 32 None Planned	\$0

# Sanitation Fund – Landfill Department

1	Landfill Department		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2026	2027	2028	2029	2030	2031-2035	Future	Fiscal Years	3
4	Trucks, Machinery, Equipment	Machinery & Equipment	392,000	0	925,000	53,000	543,000	3,740,000	4,100,000	9,753,000	4
5	Storm Water Basin Expansion	Buildings	475,000							475,000	5
6	Litter Containment Fence (Wetlands)	Buildings					1,500,000			1,500,000	6
7										0	7
8	Totals		867,000	0	925,000	53,000	2,043,000	3,740,000	4,100,000	11,728,000	8

## Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Equipment Replacement	FY 26 Loader	\$ 5,000 Fuel & Parts
Improvements Other than Buildings	FY 26 Storm Water Basin Expansion	None planned
Equipment Replacement	FY 27 None planned	None planned
Equipment Replacement	FY 28 Compost screener, Track dozer	\$ 5,000 Fuel & Parts
Equipment Replacement	FY 29 Service truck	None planned
Equipment Replacement	FY 30 Water Truck, Water Tank, Backhoe, Fuel Truck.	None Planned
Improvements Other than Buildings	FY 30 Litter Containment Fence ( Wetlands )	\$15,000 Cleaning and maint.

# Cemetery Fund

1	Cemetery		Fiscal Years						Total	1	
2			Ending June 30,						All	2	
3	Project Description	Budget Category	2026	2027	2028	2029	2030	2031-2035	Future	Fiscal Years	3
4											4
5	Utility Cart	Machinery and Equipment	25,000					40,000	45,000	110,000	5
6	Road Removal (Pine)	Improvements Other Than Buildings		52,000		55,000		60,000		167,000	6
7	Cemetery East Property Expansion	Improvements Other Than Buildings						500,000	300,000	800,000	7
8	Healing Garden Expansion	Improvements Other Than Buildings			75,000				90,000	165,000	8
9	Small Mower	Machinery and Equipment			20,000			36,000	36,000	92,000	9
10	Work Truck with Plow	Machinery and Equipment						75,000	75,000	150,000	10
11	48 Unit Columbarium	Improvements Other Than Buildings				50,000		50,000	50,000	150,000	11
12	1 ton Dump Truck	Machinery and Equipment					55,000		60,000	115,000	12
13	Vinyl Fence	Improvements Other Than Buildings						30,000	30,000	60,000	13
14	Loader/Backhoe	Machinery and Equipment						125,000	125,000	250,000	14
15											15
16	Totals		25,000	52,000	95,000	105,000	55,000	916,000	811,000	2,059,000	16

## Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Utility Cart	FY2026-The utility carts are used daily for hauling soils, sod, and debris. In addition, they are used for general maintenance and small equipment transport. The last utility cart purchased was 10 years ago and is quickly becoming unreliable. Our plan is to replace the oldest cart this budget year and another in four years.	\$1,000.00
Road Removal (Pine)	FY2027 - Remove concrete waterways, asphalt, road base down to 6" min. Import clean topsoil, compact, plant new sod. This will reclaim approximately 340 for burial plots. In the future there are plans to remove 2 other roads, Birch and Ash. Birch will reclaim approx. 416 burial plots and Ash will reclaim approx. 432 burial spaces. Total : 1188 burial spaces.	\$1,000.00
Cemetery East Property expansion	FY2028, FY2029- It is projected, given our current plot inventory and rate of plot sales, that we will need to start to build roads and landscape the first plat in the east Cemetery property in 2-3 years.	\$10,000.00



Healing Garden Expansion	FY2028-This is the next phase of expansion in the Healing Garden that was started in 2021. Within the Healing Garden are several Urn burial options to meet the expanding need of our Citizens, including Columbarium, natural boulder, and granite niche options.	\$4,000.00
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.	\$500.00
Work truck w/plow	FY2029-This is to replace the current work truck used by the Cemetery Superintendent	\$1,500.00
48-unit Columbarium	FY2029-This is a continuation of the expansion of the Healing Garden which offers several Urn burial options. This will be an ongoing project over the next several years	\$1,200.00
1-Ton Dump Truck	FY2027-Replace 1-ton dump truck used for daily grave digging and soil transport	\$1,500.00
Vinyl Fence	FY2030-2034-Our long range and on-going plan is to replace the old sections of differing types of fence a little at a time. There is approximately 2700 l.f. of fence surrounding the Cemetery which needs to be replaced.	\$0.00
Loader/Backhoe	FY2030-2034-The lease terms for our front-end loader/backhoe ends in December 2018. In speaking with the John Deere salesman, we determined that it is in the best interest of the City to purchase the equipment rather than to lease a new piece of equipment; the reasons being the shorter lease terms (only 3 years) and the high interest rates. It is anticipated that this equipment will need to be replaced in the next 10 years.	\$2,000.00

# Computer Replacement Fund

1	Computer Replacement		Fiscal Years							Total	1
2		Budget	Ending June 30,							All	2
3	Project Name	Category	2026	2027	2028	2029	2030	2031-2035	Future	Fiscal Years	3
4	Desktop Computers	Computer Hardware	42,000	42,000	42,000	45,000	45,000	45,000	45,000	306,000	4
5	Laptop Computers	Computer Hardware	78,500	78,500	80,000	80,000	80,000	80,000	80,000	557,000	5
6	Software	Computer Software	208,017	218,418	229,340	240,800	252,840	265,500	280,000	1,694,915	6
7											7
8	Totals		328,517	338,918	351,340	365,800	377,840	390,500	405,000	2,557,915	8

## Project Descriptions

### Information Technology Cost Distribution

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

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

## Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Desktop Computers	The last 3 years we have replaced 40 desktop computers. Based on 279 computers and laptops, this puts the replacements on a 5-year replacement cycle. FY2025 we will replace 35 computers	We are continuing to replace desktop computers on a five-year rotation.

Laptop Computers	The last 3 years we have replaced 20 laptop computers. Based on 279 computers and laptops, this puts the replacements on a 5-year replacement cycle. FY2024 we will replace 20 laptop computers	We have increased our costs by \$34,000 to include additional laptops
Office 365 / Server software	We are billing more accurately for all IT services instead of submitting capital projects. This is a large portion of the software expenses related to IT Services with the City.	We are continuing to work on these projections

## Redevelopment Agency (RDA) Fund

1 Redevelopment Agency		Fiscal Years							Total	1
2		Budget	Ending June 30,						All	2
3 Project Name	Category	2026	2027	2028	2029	2030	2031-2035	Future	Fiscal Years	3
4										4
5 Electronic Message Sign	Improvements Other Than Buildings								0	5
6 RDA/Downtown Improvements	Improvements Other Than Buildings								0	6
7 Property Purchase-Parking	Land								0	7
8 Extension of Main Street Enhancements	Improvements Other Than Buildings	100,000			2,500,000				2,600,000	8
9 Infrastructure Improvements	Improvements Other Than Buildings								0	9
10 135 South Main Restaurant	Buildings	750,000							750,000	10
11 Parking Improvements Downtown	Improvements Other Than Buildings								0	11
12 Totals		850,000	0	0	2,500,000	0	0	0	3,350,000	12

## Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Extension of Main Street Enhancements	\$100,000 allocation for the design of Main Street sidewalks, bulb-outs, etc. during FY2026 and \$2,500,000 for the construction during FY2029 (anticipated).	\$0
135 South Main Restaurant	\$750,000 allocation for the restaurant remodel.	\$0

# RAP Tax Fund

1	RAP Tax		Fiscal Years							Total	1
2		Budget	Ending June 30,							All	2
3	Project Name	Category	2026	2027	2028	2029	2030	2031-2035	Future	Fiscal Years	3
4	Park System Irrigation Controls	Improvements Other than Buildings							100,000	100,000	4
5	RAP 3 - Upgrade Lights at Town Square	Improvements Other than Buildings							150,000	150,000	5
6	RAP 3 - Upgrade Power at Town Square	Improvements Other than Buildings							100,000	100,000	6
7	RAP 3 - Renovation of Twin Hollows Park	Improvements Other than Buildings							1,250,000	1,250,000	7
8	RAP 3 - North Canyon Park Upgrades	Improvements Other than Buildings							850,000	850,000	8
9	RAP 3 - Main St. Lighting, Power, and Parkscape	Improvements Other than Buildings							1,500,000	1,500,000	9
10	RAP 3 - North Canyon Trailhead Restrooms	Improvements Other than Buildings							200,000	200,000	10
11	RAP 3 - Tolman (Rocket) Park playground	Improvements Other than Buildings							300,000	300,000	11
12	RAP 3 - Creekside Park Improvements	Improvements Other than Buildings							250,000	250,000	12
13	RAP 3 - Trail Improvements	Improvements Other than Buildings							2,000,000	2,000,000	13
14	RAP 3 - Electrical System with Lights at Mueller Park	Improvements Other than Buildings							250,000	250,000	14
15										0	15
16	Totals		0	0	0	0	0	0	6,950,000	6,950,000	16

## Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Irrigation Controls Upgrade	\$245,000 to install an interconnected irrigation control system for parks and public properties.	\$0
Upgrade Lights at Town Square	Install seating lights and other lighting elements that were originally excluded from the Town Square project due to budget restrictions.	\$1,000
Upgrade Power at Town Square	Improve power for the stage at Town Square due to increased system demands.	\$0
North Canyon Trailhead Restrooms	Install restrooms at North Canyon Trailhead	\$0
Renovation of Twin Hollows Park	\$1.25 million estimated to improve and rebuild Twin Hollows Park.	\$0
North Canyon Park Upgrades	\$850,000 estimated for improvements and equipment replacement at North Canyon Park.	\$0
Main St. Lighting, Power, and Parkscape.	\$1.25 million to replace and augment the pedestrian areas on historic Main Street including decorative art lighting arches.	\$0
Tolman (Rocket) Park Playground	Replace playground equipment at Tolman Park	\$0

Creekside Park Improvements	Park improvements for over-loved elements of the park including trees, playground equipment, trails, and play features.	\$0
Trail Improvements	Funding available for the continued implementation of the Bountiful Trails Master Plan including matching funding for grants.	\$10,000
Lighting and Power Improvements for Mueller Park Baseball Fields	Replacement of power transformer and lighting on the MPJH Park baseball fields.	\$0

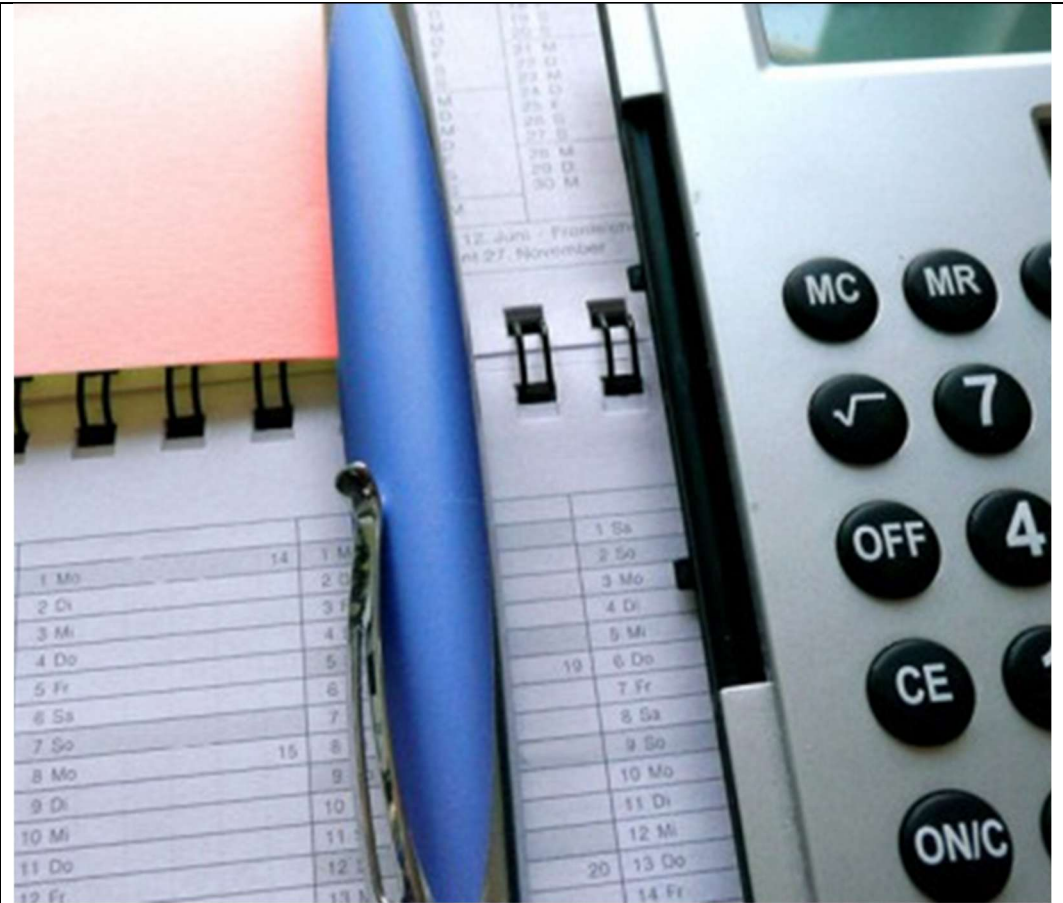
# City of Bountiful, Utah

## FY2025-2026 Operating & Capital Budget

### Tentative Budget

#### Budget Resources:

- Administrative Cost Reimbursement
- Transfers to Other Funds
- Debt Service Schedules
- 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
- Supplemental Community & Statistical Information
- Glossary



# Administrative Cost Reimbursement

## Administrative Services Charges to Enterprise & RDA Departments:

## Administrative Services Reimbursement to General Fund Departments:

Department	FY2026 Budget	General Fund Department	FY2026 Budget
Storm Water Fund	\$90,676	Legal	\$34,748
Water Fund	415,883	Executive	175,808
Fiber Fund	174,374	Human Resources	83,083
Power Fund	587,175	Information Technology	164,195
Golf Fund	144,907	Finance/Accounting/Utilities	970,746
Sanitation Fund:		Government Buildings	22,953
Refuse Collection	107,032	Engineering	193,176
Recycling	58,693	Parks	85,113
Landfill	95,593	Planning	29,527
Cemetery Fund	79,268		
Redevelopment Agency (RDA)	5,748		
<b>Total</b>	<b>\$1,759,349</b>	<b>Total</b>	<b>\$1,759,349</b>

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

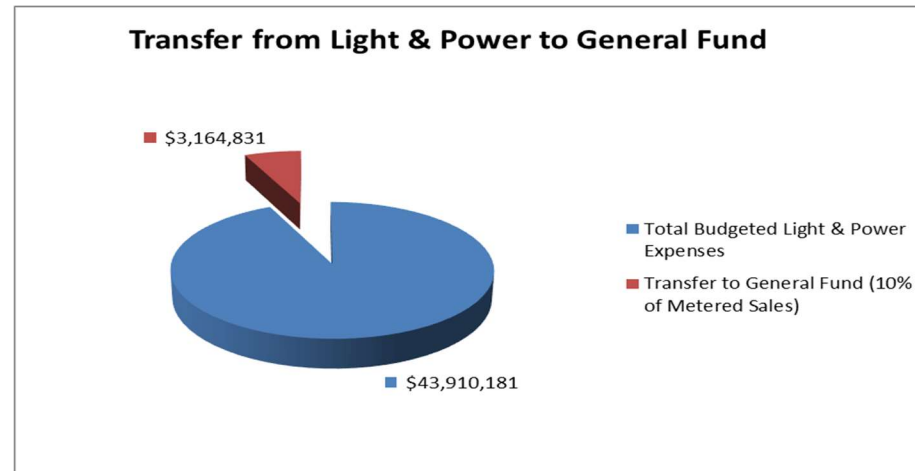
# Transfer from Light & Power Fund to General Fund

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

## Transfer from Light & Power Fund to the General Fund (Fiscal Year 2025-2026)

Bountiful City intends to transfer 10% of Electric Metered Sales (\$3,164,831 from the Light & Power Fund to the General Fund in Fiscal Year 2026. This transfer represents 7.2% of total budgeted expenses in the Light & Power Fund.

	Dollar Amount	% of Expenditures
Transfer from the Power Fund to the General Fund .....	\$3,164,831 .....	7.2%





# DEBT SERVICE SCHEDULES

## Debt Service Fund - Debt Service Schedule

\$7,625,000

CITY OF BOUNTIFUL, UTAH

General Obligation Bonds, Series 2022

(Rating: Aa1)



### Debt Service Schedule

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

#### Yield Statistics

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

#### IRS Form 8038

Net Interest Cost	3.5387462%
Weighted Average Maturity	11.058 Years

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

## Fiber Fund Debt Service Schedule

\$45,525,000

CITY OF BOUNTIFUL, UTAH

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



### Debt Service Schedule

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

#### Yield Statistics

Bond Year Dollars	\$855,808.33
Average Life	18.799 Years
Average Coupon	4.3248957%
Net Interest Cost (NIC)	4.1238459%
True Interest Cost (TIC)	4.0055249%
Bond Yield for Arbitrage Purposes	3.9516618%
All Inclusive Cost (AIC)	4.1077240%

#### IRS Form 8038

Net Interest Cost	4.0768426%
Weighted Average Maturity	18.197 Years

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

The City of Bountiful was incorporated under the laws of the Territory of Utah in 1892 and operates under a manager form of government providing services as authorized by its charter. The city covers a 14 square mile area in South Davis County and is governed by a City Council elected at large and comprised of a mayor and five council members. The mayor and two council members are elected for a four-year term and the other three council members are elected two years later for a four-year term. The City Manager is appointed by the City Council and is under contract as the Chief Administrative Official of the City. All Department Heads and staff report to the City Manager. The current population of the City is 44,144 and the City organization delivers services with the assistance of approximately 236 full-time equivalent positions with a budget in Fiscal Year 2025-2026 of \$105,760,524.

## **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 12%.
- 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 2025-2026 includes the following service level changes:

- Addition of an Assistant Golf Superintendent

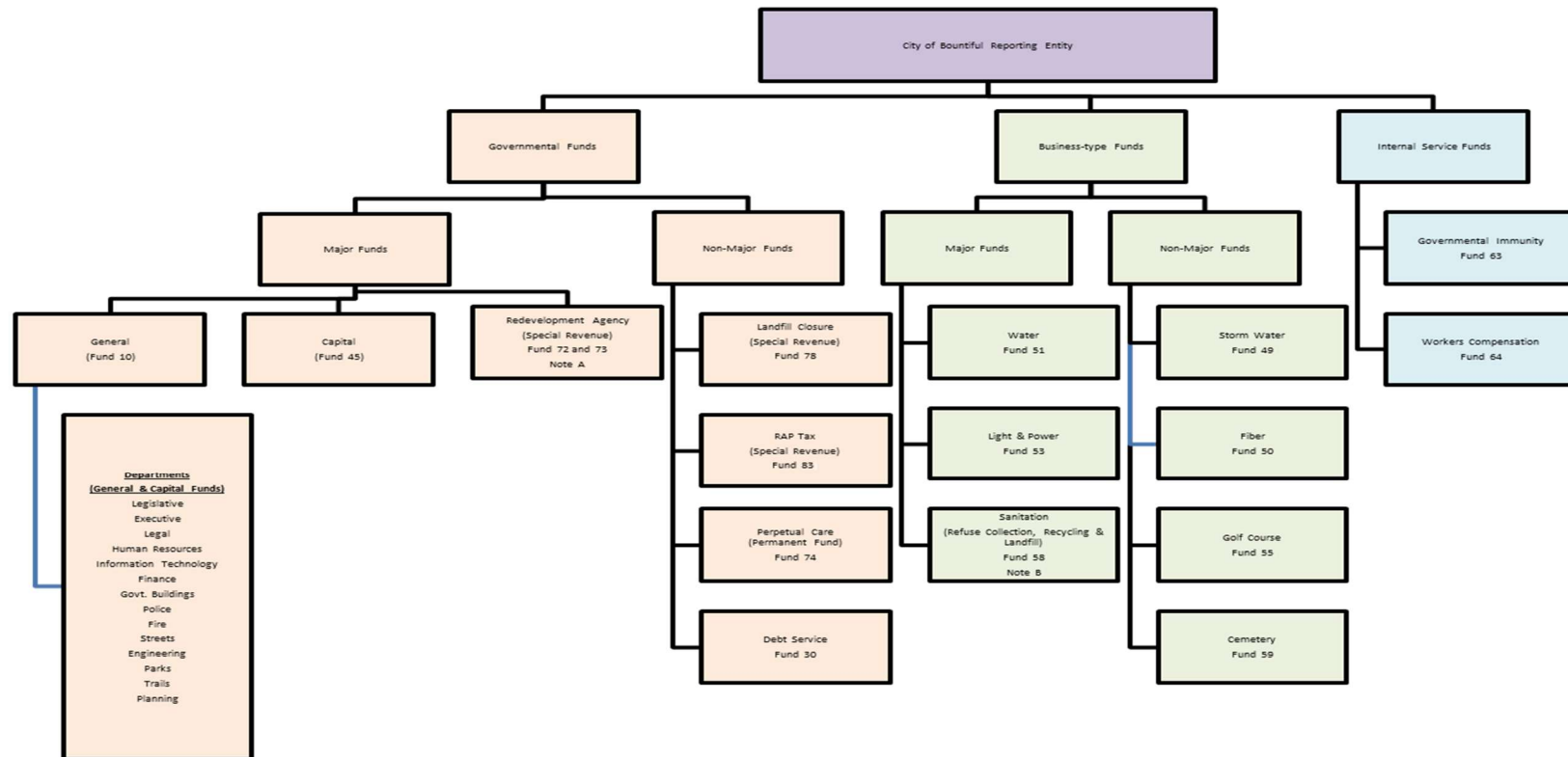
Changed rate and fee amounts:

- Planning Department – Addition of a \$50 fee for Kitchen Deed Restrictions
- Storm Water Department - \$0.50 increase per Equivalent Residential Unit (ERU)
- Water Department – 20% increase in metered water rates
- Light & Power Department – 3% increase in electric metered sales rates
- Golf Department - \$2 rate increase (9 holes) and \$4 rate increase (18 holes) in weekend green fees rates
- Landfill Department - \$5 rate increase for mattress or box springs
- Landfill Department - \$10 per ton increase for commercial haulers, business and construction waste
- Landfill Department - \$5 increase in minimum fee for commercial haulers, business and construction waste
- Cemetery Department - \$400 (single) \$500 (companion) increases in Natural Boulder Niche residential and non- residential rates

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

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

### City of Bountiful - Funds & Departments



**Notes:**

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

## DETAIL DESCRIPTION OF FUNDS

### GOVERNMENTAL FUNDS

#### General Fund

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

#### Capital Projects Fund

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

#### Redevelopment Agency (RDA) Funds

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

#### Landfill Closure Fund

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

#### Recreation Arts and Parks Tax (RAP Tax) Fund

The Recreation, Arts and Parks (RAP) Tax (originally approved by voters in 2007) funded construction of the CenterPoint Legacy Theatre in Centerville, Utah as a joint project with Centerville City and recreational and cultural facilities and organizations in Bountiful City. The originally adopted RAP Tax expired on March 31, 2016, but the tax was re-authorized by voters in November 2014, to continue for a 10-year period. The reauthorized funding is slated primarily for projects located within the corporate limits of Bountiful City with most of the proceeds were earmarked for the City's Creekside Park located on Mill Street in Bountiful City and the Ice Ribbon as part of the Bountiful Town Square project located downtown. The currently authorized RAP Tax was again reauthorized by voters in November 2024 to continue for another 10-year period beginning April 1, 2026 to fund projects primarily in the corporate limits of Bountiful City with a majority of funds earmarked for park infrastructure replacement.

### **Cemetery Perpetual Care Fund**

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

### **Debt Service Fund**

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

## **BUSINESS-TYPE FUNDS**

### **Storm Water Fund**

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

### **Fiber Fund**

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

### **Water Fund**

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

### **Light & Power Fund**

The Light & Power Fund accounts for the activities of the City's electricity generation, transmission, and distribution systems comprised of 8 substations (2 of which are located at City-owned hydro-electric facilities), 42 miles of transmission lines, 87 miles of overhead distribution lines

and 120 miles of underground distribution lines. The City also owns a natural gas fired power plant in the downtown area and two hydro-electric facilities outside the City limits. The remainder of power resources are through long-term joint ownership agreements and contracted suppliers.

#### **Golf Fund**

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

#### **Landfill Fund**

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

#### **Sanitation Fund**

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

#### **Cemetery Fund**

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

#### **Risk Management Fund**

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

#### **Workers' Compensation Fund**

The Workers' Compensation Self-Insurance fund's primary purpose is to provide employee compensation for work-related injuries. The City has been self-insured up to \$450,000 for workers' compensation claims with an excess insurance policy covering from \$600,000 to \$1,000,000.

However, as of July 1, 2024 the decision was made to purchase a standard workers compensation policy with deductible based on market conditions and improvements to be realized in administrative practices. This fund accounts for monthly interfund charges estimated to cover the cost of insurance, claims, and other operating costs associated with workers' compensation. This fund also accounts for any operating and capital expenses incurred to provide the workers' compensation services.



# Fund-Department Matrix

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

### •Departments (Funds 10 and 45)

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

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

- Fund 30

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

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

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

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

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

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

## LONG-TERM FINANCIAL POLICIES

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

### Basic Goals of City Government

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

### Revenues and Taxation

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

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

### Budgeting and Operations

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

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

#### **Multi-Year / Long-Term Capital Planning**

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

#### **Cash Management and Investments**

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

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

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

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

### **Debt Management**

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

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

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

### **Fund Balance and Reserves**

#### **Purpose Statement**

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

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

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

**a. General Fund**

Reserve Target Level

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

Reserve Conditions of Use

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

**b. Capital Projects Fund**

Reserve Target Level

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

Reserve Conditions of Use

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

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

c. **Enterprise Funds**

Reserve Target Level

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

Reserve Target Level Exception

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

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

Reserve Conditions of Use

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

## 2. **Equity Balance Decline Policy**

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

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

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

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

## 3. **Negative Equity Balance Policy**

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

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

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

## 5. **Prior Reserve Policy Replacement**

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

## **Risk Management**

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

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

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



## PROJECTED CHANGES IN FUND BALANCES (APPROPRIATED GOVERNMENTAL FUNDS)

### City of Bountiful

#### Changes in Governmental Fund Balances (appropriated)

Fiscal Years Ending June 30, 2024 through 2026

	<u>General</u>	<u>Capital Projects</u>	<u>Redevelopment Agency</u>	<u>Landfill Closure</u>	<u>RAP Tax</u>	<u>Cemetery Perpetual Care</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
Fund Balance (as of 6/30/2024)	6,010,572	49,660,002	5,790,751	978,808	269,217	2,657,897	198,150	\$ 65,565,397
Prior Period Adjustments								-
Estimated Revenues (as of 6/30/2025)	22,122,493	5,458,040	1,404,145	47,985	274,542	192,967	532,305	30,032,477
Estimated Expenditures (as of 6/30/2025)	(24,170,797)	(5,660,590)	(7,100,098)	-	(83,250)	(742)	(565,891)	(37,581,368)
Estimated Transfers In (Out)	3,131,091	389,600						3,520,691
Estimated Fund Balance (as of 6/30/2025)	\$ 7,093,359	\$ 49,847,052	\$ 94,798	\$ 1,026,793	\$ 460,509	\$ 2,850,122	\$ 164,564	\$ 61,537,197
Estimated Beginning Fund Balance (as of 7/1/2025)	\$ 7,093,359	\$ 49,847,052	\$ 94,798	\$ 1,026,793	\$ 460,509	\$ 2,850,122	\$ 164,564	\$ 61,537,197
Budgeted Revenues (as of 6/30/2026)	23,406,374	4,241,045	1,818,541	38,250	-	148,551	521,241	30,174,002
Budgeted Expenditures (as of 6/30/2026)	(26,536,374)	(4,144,125)	(1,557,707)	-	-	(802)	(568,419)	(32,807,427)
Transfers and Contributions In (Out):								-
RAP Tax		647,063			-			647,063
Light & Power Contribution	3,130,000							3,130,000
Total Transfers and Contributions	3,130,000	647,063	-	-	-	-	-	3,777,063
Net Increase (Decrease) in Fund Balance	-	743,983	260,834	38,250	-	147,749	(47,178)	1,143,638
Estimated Fund Balance (as of 6/30/2026)	\$ 7,093,359	\$ 50,591,035	\$ 355,632	\$ 1,065,043	\$ 460,509	\$ 2,997,871	\$ 117,386	\$ 62,680,835
Percentage Change	0.0%	1.5%	275.1%	3.7%	0.0%	5.2%	-28.7%	1.9%

### Major Changes

#### Redevelopment Agency

The Redevelopment Agency fund balance is projected to increase by 275.1% due to funding allocated for planned development projects underway in the downtown area.

#### Debt Service Fund

The Debt Service fund balance is projected to decrease by 28.7% due to debt service transactions in the current and prior fiscal years.

## PROJECTED CHANGES IN NET POSITION (PROPRIETARY FUNDS)

### City of Bountiful

#### Changes in Proprietary Funds Net Position

Fiscal Years Ending June 30, 2024 through 2026

	<u>Water</u>	<u>Light &amp; Power</u>	<u>Sanitation</u>	<u>Fiber</u>	<u>Storm Water</u>	<u>Golf Course</u>	<u>Cemetery</u>	Total Governmental Activities - <u>Enterprise Funds</u>	<u>Liability Insurance &amp; Workers Compensation</u>
Net Position (as of 6/30/2024)	34,144,839	67,558,995	15,899,600	(430,558)	11,097,178	4,159,618	6,967,201	139,396,873	1,786,190
Prior Period Adjustments								-	-
Estimated Revenues (as of 6/30/2025)	6,597,099	36,558,438	4,666,546	100,999	2,194,919	2,174,299	632,416	52,924,716	1,700,795
Estimated Expenses (as of 6/30/2025)	(6,332,253)	(35,241,663)	(4,717,605)	(2,338,862)	(1,884,994)	(1,890,861)	(599,038)	(53,005,276)	(1,700,795)
Estimated Transfers In (Out)	-			1,101,262				1,101,262	-
Estimated Net Position (as of 6/30/2025)	\$ 34,409,685	\$ 68,875,770	\$ 15,848,541	\$ (1,567,159)	\$ 11,407,103	\$ 4,443,056	\$ 7,000,579	\$ 140,417,575	\$ 1,786,190
Estimated Beginning Net Position (as of 7/1/2025)	\$ 34,409,685	\$ 68,875,770	\$ 15,848,541	\$ (1,567,159)	\$ 11,407,103	\$ 4,443,056	\$ 7,000,579	\$ 140,417,575	\$ 1,786,190
Budgeted Revenues (as of 6/30/2026)	7,188,166	36,805,181	4,922,012	972,704	2,318,557	2,101,092	714,095	55,021,807	1,754,478
Budgeted Expenses (as of 6/30/2026)	(6,881,585)	(43,910,181)	(5,254,918)	(16,240,245)	(2,497,341)	(2,041,989)	(666,481)	(77,492,740)	(1,628,022)
Transfers and Contributions In (Out):								-	
Contribution to the General Fund		(3,164,831)						(3,164,831)	
Total Transfers and Contributions	-	(3,164,831)	-	-	-	-	-	(3,164,831)	-
Net Increase (Decrease) in Net Position	306,581	(10,269,831)	(332,906)	(15,267,541)	(178,784)	59,103	47,614	(25,635,764)	126,456
Estimated Net Position (as of 6/30/2026)	\$ 34,716,266	\$ 58,605,939	\$ 15,515,635	\$ (16,834,699)	\$ 11,228,319	\$ 4,502,159	\$ 7,048,193	\$ 114,781,812	\$ 1,912,646
Percentage Change	0.9%	-14.9%	-2.1%	974.2%	-1.6%	1.3%	0.7%	-18.3%	7.1%

### Major Changes

#### Light & Power Fund

The net position of the Light & Power fund decreased by 14.9% due mostly to the effects of increases in planned capital expenses and the costs of power resources.

#### Fiber Fund

The net position of the Fiber fund increased by 974.2% due to a combination of increased capital costs during the development stage of the project and use of resources from an interfund loan for working capital from the Capital fund for the period of project construction and the initial years of operations.

## 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):      \$4,423,604**

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):      \$12,270,050**

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:      \$4,622,090**

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

**Grants & Intergovernmental (Class C Road Funds & County Highway/Transit Tax)      \$3,309,786**

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      \$3,130,000**

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**

**\$34,564,538**

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

#### **Sale of Water**

**\$6,886,000**

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**

**\$4,069,069**

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**

**\$2,039,480**

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

## KEY FINANCIAL AND BUDGETARY TRENDS (REVENUES)

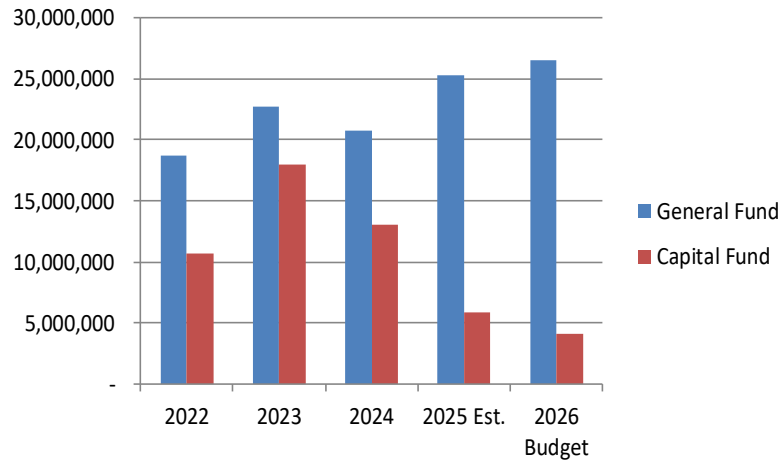
### City of Bountiful

#### Key Financial Trends

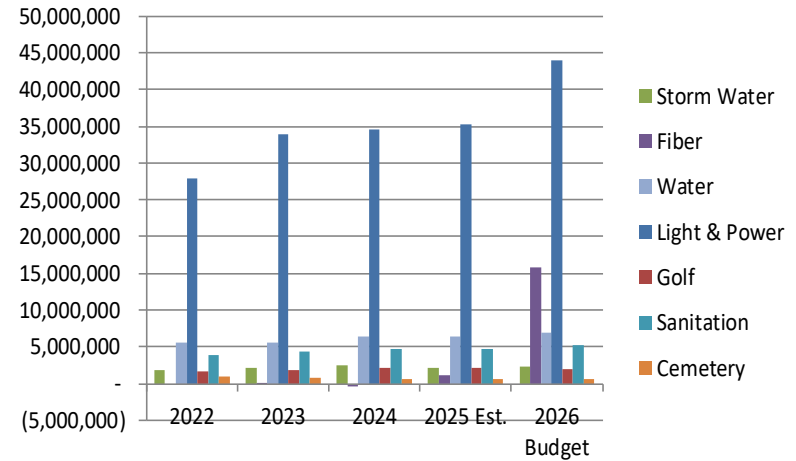
#### Revenues (Total Reporting Entity)

<u>Fund</u>	<u>Fiscal Year 2022</u>	<u>Fiscal Year 2023</u>	<u>Fiscal Year 2024</u>	<u>Fiscal Year 2025 Est.</u>	<u>Fiscal Year 2026 Budget</u>
General Fund	18,746,001	22,720,609	20,796,488	25,253,584	26,536,374
Capital Fund	10,702,009	17,988,297	13,020,493	5,847,640	4,144,125
Total General & Capital Funds	29,448,010	40,708,906	33,816,981	31,101,224	30,680,499
Debt Service Fund	(306)	751,414	582,580	532,305	568,419
RAP Tax	747,104	792,853	807,754	761,887	762,481
RDA Revolving Loan	108,311	251,008	384,861	298,675	500,400
RDA Operating	1,048,769	976,489	1,061,320	959,926	1,057,307
Cemetery Perpetual Care	72,004	135,579	193,735	192,967	802
Landfill Closure	4,443	34,281	51,648	47,985	-
Total Special Revenue Funds	1,980,631	2,190,210	2,499,318	2,261,440	2,320,990
Storm Water	1,889,706	2,158,772	2,459,765	2,193,734	2,318,557
Fiber	-	10,305	(373,071)	1,202,261	15,756,383
Water	5,547,861	5,619,054	6,439,935	6,332,253	6,881,585
Light & Power	27,869,504	33,951,822	34,580,628	35,241,663	43,910,181
Golf	1,669,436	1,849,481	2,192,214	2,174,299	2,041,989
Sanitation	3,894,167	4,328,394	4,629,223	4,666,546	5,254,918
Cemetery	871,354	748,378	586,250	632,416	666,481
Total Enterprise Funds	41,742,028	48,666,206	50,514,944	52,443,172	76,830,094
Computer Replacement	49,123	97,699	126,601	377	328,567
Liability Insurance	533,231	615,280	758,399	1,256,692	1,116,848
Workers Compensation	284,973	358,943	624,357	405,708	953,478
Total Internal Service Funds	867,327	1,071,922	1,509,357	1,662,777	2,398,893
Total Revenues (with transfers)	74,037,690	93,388,658	88,923,180	88,000,918	112,798,895

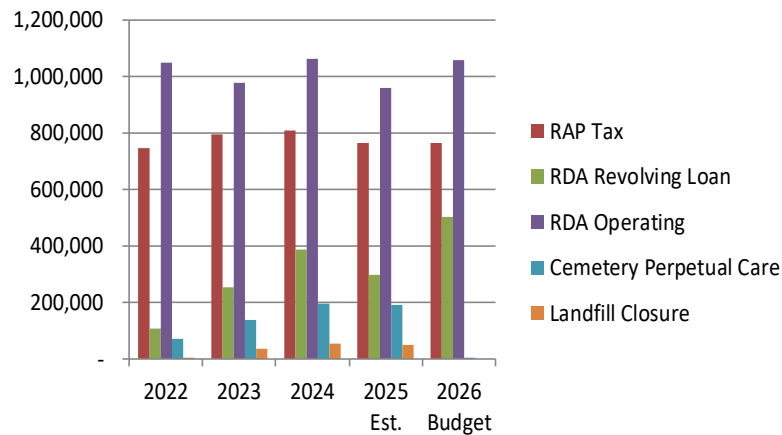
## General & Capital Fund Revenues



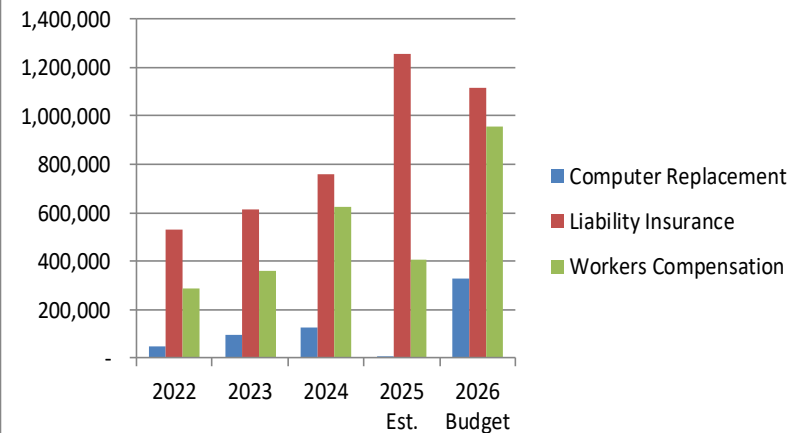
## Enterprise Fund Revenues



## Special Revenue Fund Revenues



## Internal Service Fund Revenues



## KEY FINANCIAL AND BUDGETARY TRENDS (EXPENDITURES / EXPENSES)

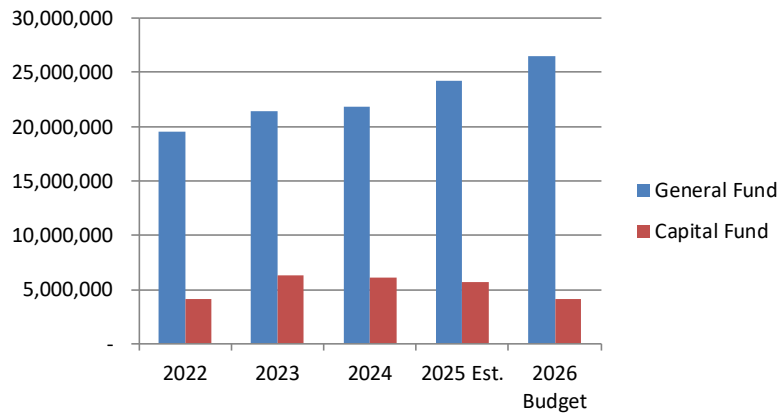
### City of Bountiful

#### Key Financial Trends

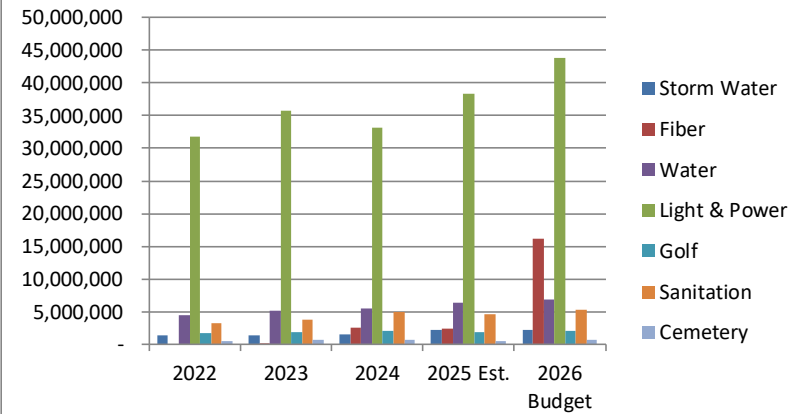
#### Expenditures/Expenses (Total Reporting Entity)

<u>Fund</u>	<u>Fiscal Year 2022</u>	<u>Fiscal Year 2023</u>	<u>Fiscal Year 2024</u>	<u>Fiscal Year 2025 Est.</u>	<u>Fiscal Year 2026 Budget</u>
General Fund	19,531,929	21,387,648	21,855,520	24,170,797	26,536,374
Capital Fund	4,139,760	6,269,244	6,093,677	5,660,590	4,144,125
Total Governmental Funds	23,671,689	27,656,892	27,949,197	29,831,387	30,680,499
Debt Service Fund	15	752,436	404,427	565,891	568,419
RAP Tax	616,096	1,169,974	818,737	928,800	762,481
RDA Revolving Loan	332,293	1,766	394	3,740,172	500,400
RDA Operating	5,120,171	158,799	693,193	3,359,926	1,057,307
Cemetery Perpetual Care	1,683	1,206	313	742	802
Landfill Closure	-	-	-	-	-
Total Special Revenue Funds	6,070,243	1,331,745	1,512,637	8,029,640	2,320,990
Storm Water	1,325,539	1,434,310	1,477,658	2,193,734	2,318,557
Fiber	-	3,696	2,536,843	2,338,862	16,240,245
Water	4,551,957	5,155,015	5,422,438	6,332,253	6,881,585
Light & Power	31,833,754	35,832,343	33,232,568	38,314,314	43,910,181
Golf	1,677,532	1,900,656	2,037,703	1,890,861	2,041,989
Sanitation	3,178,411	3,837,568	4,931,883	4,717,605	5,254,918
Cemetery	565,918	653,175	651,954	599,038	666,481
Total Enterprise Funds	43,133,111	48,816,763	50,291,047	56,386,667	77,313,956
Computer Replacement	78,797	98,423	124,665	112,092	328,567
Liability Insurance	1,017,993	820,737	1,106,309	1,256,692	1,116,848
Workers Compensation	340,893	552,290	381,042	405,708	953,478
Total Internal Service Funds	1,437,683	1,471,450	1,612,016	1,774,492	2,398,893
Total Expenditures/Expenses (with transfers)	74,312,741	80,029,286	81,769,324	96,588,077	113,282,757

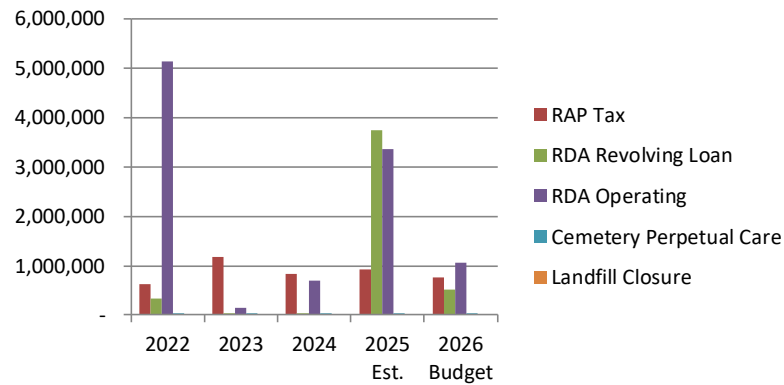
### General & Capital Fund Expenditures



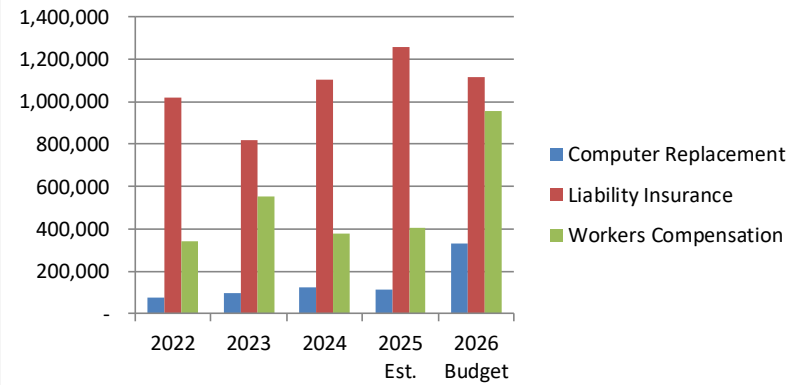
### Enterprise Fund Expenses



### Special Revenue Fund Expenditures



### Internal Service Fund Expenditures





# POSITION SUMMARIES

## FTE Summary by Department and Fund Fiscal Year 2024-25

Department	Fund	FT FTE	FT HRS	PT FTE	PT HRS	TOTAL FTE	TOTAL HRS
Legislative	General	0.50	1,040	0.38	780	0.88	1,820
Legal	General	2.60	5,408	1.18	2,458	3.78	7,866
Executive	General	1.30	2,704	0.00	0	1.30	2,704
Information Systems	General	3.00	6,240	1.00	2,080	4.00	8,320
Human Resources	General	1.60	3,328	0.00	0	1.60	3,328
Finance	General	9.00	16,640	1.60	3,328	10.60	19,968
Government Buildings	General	1.00	2,080	0.56	1,166	1.56	3,246
Police	General	59.00	122,720	8.23	17,124	67.23	139,844
Streets	General	17.95	37,336	1.06	2,200	19.01	39,536
Parks	General	6.90	14,352	9.13	18,986	16.03	33,338
Engineering	General	5.50	11,440	0.37	760	5.87	12,200
Planning	General	3.60	7,488	0.00	0	3.60	7,488
Total General Fund		111.95	230,776	23.50	48,882	135.45	279,658
Recycling	Recycling	2.00	4,160	0.50	1,040	2.50	5,200
Storm Water	Storm Water	5.25	8,840	0.82	1,700	6.07	10,540
Water	Water	15.00	31,200	1.25	2,600	16.25	33,800
Power	Power	32.00	66,560	1.83	3,812	33.83	70,372
Golf	Golf	4.00	8,320	10.43	21,700	14.43	30,020
Landfill	Landfill	7.05	14,664	2.64	5,500	9.69	20,164
Sanitation	Sanitation	6.35	13,208	0.50	1,040	6.85	14,248
Cemetery	Cemetery	3.00	6,240	1.44	3,000	4.44	9,240
Total Enterprise Funds		74.65	153,192	19.42	40,392	94.07	193,584
<u>Liability</u>	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
<u>RDA</u>	RDA	0.40	832	0.50	1,040	0.90	1,872
TOTAL ALL FUNDS		188.00	386,880	43.42	90,314	231.42	477,194

**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	34.00	70,720	1.83	3,812	35.83	74,532
Golf	Golf	4.00	8,320	10.43	21,700	14.43	30,020
Recycling	Sanitation	2.00	4,160	0.50	1,040	2.50	5,200
Landfill	Sanitation	7.05	14,664	2.64	5,500	9.69	20,164
Refuse Collection	Sanitation	6.35	13,208	0.50	1,040	6.85	14,248
Cemetery	Cemetery	3.00	6,240	1.44	3,000	4.44	9,240
Total Enterprise Funds		76.65	157,352	19.41	40,392	96.06	197,744
Liability	Liability	0.50	1,040	0.00	0	0.50	1,040
Workers Compensation	Workers Comp	0.50	1,040	0.00	0	0.50	1,040
Total Internal Service Funds		1.00	2,080	0.00	0	1.00	2,080
RDA	RDA	0.40	832	0.50	1,040	0.90	1,872
<b>TOTAL ALL FUNDS</b>		<b>188.00</b>	<b>386,880</b>	<b>44.56</b>	<b>92,672</b>	<b>232.56</b>	<b>479,552</b>

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

**Fiscal Year 2018-2019**

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

**Fiscal Year 2017-2018**

Department	Fund	Full-Time FTE	Full-Time Hours	Part-Time FTE	Part-Time Hours	Total FTE	Total Hours
<b>GENERAL FUND</b>							
Legislative	General	0.5	1,040	0.4	780	0.9	1,820
Legal	General	2.6	5,408	0.0	0	2.6	5,408
Executive	General	1.3	2,704	0.2	449	1.5	3,153
Human Resources	General	1.6	3,328	0.0	0	1.6	3,328
Information Technology	General	3.0	6,240	0.5	1,040	3.5	7,280
Finance	General	4.0	8,320	0.6	1,248	4.6	9,568
Treasury	General	4.0	10,400	1.0	2,080	5.0	12,480
Government Buildings	General	1.0	2,080	0.6	1,166	1.6	3,246
Police	General	52.8	109,824	9.5	19,678	62.3	129,502
Streets	General	17.5	36,400	1.1	2,200	18.6	38,600
Parks	General	5.8	11,960	5.4	11,200	11.1	23,160
Engineering	General	5.7	11,856	0.4	760	6.1	12,616
Planning	General	2.6	5,408	0.0	0	2.6	5,408
Total General Fund		102.4	214,968	19.5	40,601	121.9	255,569
<b>ENTERPRISE FUNDS</b>							
Storm Water	Enterprise	4.0	8,320	0.8	1,700	4.8	10,020
Water	Enterprise	13.0	27,040	1.3	2,600	14.3	29,640
Power	Enterprise	34.0	70,720	1.8	3,812	35.8	74,532
Golf	Enterprise	5.0	10,400	10.4	21,700	15.4	32,100
Landfill	Enterprise	4.8	9,880	3.3	6,750	8.0	16,630
Sanitation	Enterprise	5.2	10,712	0.5	1,040	5.7	11,752
Cemetery	Enterprise	3.2	6,552	1.4	3,000	4.6	9,552
Total Enterprise Funds		69.1	143,624	19.5	40,602	88.6	184,226
<b>INTERNAL SERVICE FUNDS</b>							
Liability	Internal Service	0.5	1,040	0.0	1	0.5	1,041
Workers Compensation	Internal Service	0.5	1,040	0.0	1	0.5	1,041
Total Internal Service Funds		1.0	2,080	0.0	1	1.0	2,081
<b>SPECIAL REVENUE</b>							
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
<b>GENERAL FUND</b>							
Legislative	General	0.5	1,040	0.1	167	0.6	1,207
Legal	General	2.6	6,448	0.0	0	2.6	6,448
Executive	General	1.3	2,704	0.2	449	1.5	3,153
Human Resources	General	3.0	6,240	0.5	1,040	3.5	7,280
Information Technology	General	1.6	3,328	0.0	0	1.6	3,328
Finance	General	4.0	8,320	0.6	1,248	4.6	9,568
Treasury	General	5.0	12,480	1.1	2,190	6.1	14,670
Government Buildings	General	1.0	2,080	0.6	1,166	1.6	3,246
Police	General	52.8	109,824	10.2	21,286	63.0	131,110
Streets	General	17.5	36,400	1.1	2,200	18.6	38,600
Parks	General	5.9	12,168	5.0	10,416	10.9	22,584
Engineering	General	5.7	11,856	0.4	760	6.1	12,616
Planning	General	1.6	3,328	1.0	1,040	2.6	4,368
Total General Fund		102.5	216,216	20.7	41,962	123.1	258,178
<b>ENTERPRISE FUNDS</b>							
Storm Water	Enterprise	4.0	8,320	0.8	1,700	4.8	10,020
Water	Enterprise	13.0	27,040	1.3	2,600	14.3	29,640
Power	Enterprise	34.0	70,720	1.8	3,812	35.8	74,532
Golf	Enterprise	5.0	10,400	10.4	21,700	15.4	32,100
Landfill	Enterprise	3.7	7,592	3.3	6,750	6.9	14,342
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
<b>INTERNAL SERVICE FUNDS</b>							
Liability	Internal Service	0.5	1,040	0.0	0	0.5	1,040
Workers Compensation	Internal Service	0.5	1,040	0.0	0	0.5	1,040
Total Internal Service Funds		1.0	2,080	0.0	0	1.0	2,080
<b>SPECIAL REVENUE</b>							
Redevelopment Agency	Special Revenue	0.2	832	0.5	1,040	0.7	1,872
Total - All Funds		171.6	360,464	40.7	83,604	212.3	444,068

**FISCAL YEAR 2015-2016**

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

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

## SUPPLEMENTAL COMMUNITY AND STATISTICAL INFORMATION

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

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

City of Bountiful Community Comparative Statistics										
City	2025 Est. Population	Persons Under 18 years 2024 est.	Persons 65 years & over 2024 est.	Average Household Size	2023 Est. Median Household Income	2025 Average Home Assessed Value	CY 2024 Gross Taxable Sales	Square Miles	Center Lane Miles	
CENTERVILLE	16,517	26.0%	19.6%	2.9	\$117,831	\$571,000	\$662,779,726	6.0	63.96	
CLEARFIELD	34,470	28.9%	7.6%	2.9	\$75,429	\$390,000	\$471,551,394	7.7	76.75	
CLINTON	23,588	30.7%	9.3%	3.5	\$109,915	\$438,000	\$388,077,764	5.9	86.80	
FARMINGTON	25,771	34.9%	10.7%	3.4	\$120,432	\$647,000	\$797,081,279	10.0	83.41	
FRUIT HEIGHTS	5,950	30.8%	17.7%	3.0	\$134,500	\$684,000	\$50,810,395	2.3	24.56	
KAYSVILLE	32,941	35.8%	10.7%	3.6	\$128,996	\$605,000	\$646,035,998	10.5	126.73	
LAYTON	83,516	28.9%	10.3%	3.0	\$99,188	\$481,000	\$2,390,424,055	22.5	275.79	
NORTH SALT LAKE	23,560	29.8%	11.0%	3.0	\$106,885	\$550,000	\$665,776,152	8.5	63.12	
SOUTH WEBER	8,105	30.4%	9.2%	3.4	\$132,667	\$541,000	\$90,847,968	4.6	31.84	
SUNSET	5,358	24.6%	8.0%	3.2	\$74,250	\$328,000	\$77,122,167	1.5	18.83	
SYRACUSE	37,022	37.4%	7.5%	3.7	\$132,459	\$522,000	\$451,180,278	10.2	122.63	
WEST POINT	12,479	27.3%	8.4%	3.3	\$118,660	\$514,000	\$144,086,203	7.1	51.77	
WEST BOUNTIFUL	5,857	29.5%	15.7%	3.2	\$127,344	\$534,000	\$400,544,893	3.3	26.21	
WOODS CROSS	11,480	30.5%	6.2%	3.3	\$115,335	\$461,000	\$606,360,456	3.8	36.81	
AVERAGE	23,330	30.4%	10.9%	3.2	\$113,849	\$519,000	\$560,191,338	7.4	77.80	
BOUNTIFUL	44,144	29.6%	14.3%	3.1	\$103,723	\$534,000	\$919,159,709	14.0	158.96	

Sources: [www.tax.utah.gov](http://www.tax.utah.gov); [www.udot.utah.gov](http://www.udot.utah.gov); [www.daviscountyutah.gov/assessor](http://www.daviscountyutah.gov/assessor); [census.gov](http://census.gov)

City of Bountiful Community Comparative Statistics										
PRESENTED FOR COMPARISON PURPOSES										
City	2024 Est. Population	Persons Under 18 years 2023 est.	Persons 65 years & over 2023 est.	Average Household Size	2022 Est. Median Household Income	2024 Average Home Assessed Value	CY 2023 Gross Taxable Sales	Square Miles	Center Lane Miles	
CENTERVILLE	16,502	26.3%	19.1%	2.9	\$113,697	\$542,000	\$655,570,672	6.0	63.96	
CLEARFIELD	34,062	29.2%	6.8%	3.0	\$69,889	\$362,000	\$441,389,808	7.7	76.75	
CLINTON	23,538	32.0%	8.9%	3.5	\$102,712	\$409,000	\$388,998,343	5.9	86.80	
FARMINGTON	25,660	35.8%	9.9%	3.5	\$115,278	\$627,000	\$786,396,174	10.0	83.41	
FRUIT HEIGHTS	5,971	30.4%	18.6%	2.9	\$117,123	\$661,000	\$47,422,336	2.3	24.56	
KAYSVILLE	32,761	36.0%	10.2%	3.6	\$121,867	\$590,000	\$620,227,402	10.5	126.73	
LAYTON	82,601	29.4%	9.8%	3.0	\$93,453	\$460,000	\$2,372,306,906	22.5	275.79	
NORTH SALT LAKE	22,537	28.7%	10.1%	2.9	\$94,365	\$514,000	\$687,430,040	8.5	63.12	
SOUTH WEBER	8,124	29.4%	9.2%	3.5	\$130,769	\$530,000	\$82,901,828	4.6	31.84	
SUNSET	5,372	26.2%	10.1%	3.3	\$64,604	\$307,000	\$73,907,400	1.5	18.83	
SYRACUSE	35,561	38.0%	7.6%	3.7	\$125,602	\$500,000	\$412,057,836	10.2	122.63	
WEST POINT	11,892	28.3%	7.5%	3.3	\$114,801	\$476,000	\$134,311,220	7.1	51.77	
WEST BOUNTIFUL	5,888	27.3%	17.5%	3.1	\$123,379	\$513,000	\$386,044,914	3.3	26.21	
WOODS CROSS	11,487	30.3%	6.4%	3.4	\$101,742	\$446,000	\$623,295,599	3.8	34.62	
AVERAGE	22,997	30.5%	10.8%	3.3	\$106,377	\$495,500	\$550,875,748	7.4	77.64	
BOUNTIFUL	44,481	29.6%	14.7%	3.1	\$96,060	\$516,000	\$858,069,282	14.0	158.96	

Sources: [www.tax.utah.gov](http://www.tax.utah.gov); [www.udot.utah.gov](http://www.udot.utah.gov); [www.daviscountyutah.gov/assessor](http://www.daviscountyutah.gov/assessor); [census.gov](http://census.gov)

**Bountiful City  
Principal Employers  
Fiscal Year 2025**

<b><u>Employer</u></b>	<b><u>Employees</u></b>	<b><u>Rank</u></b>	<b>Percentage of Total City <u>Employment</u></b>
Lakeview Hospital	250 - 499	1	1.09 - 2.17
Smith's Marketplace	250 - 499	2	1.09 - 2.17
South Davis Community Hospital	250 - 499	3	1.09 - 2.17
South Davis Recreation Center	250 - 499	4	1.09 - 2.17
WC Staffing, LLC	250 - 499	5	1.09 - 2.17
Bountiful Health Center	100 - 249	6	0.44 - 1.08
Bountiful High School	100 - 249	7	0.44 - 1.08
NeuroBehavioral Center for Growth	100 - 249	8	0.44 - 1.08
OCD and Anxiety Treatment Center	100 - 249	9	0.44 - 1.08
One Call Locators	100 - 249	10	0.44 - 1.08
Performance Ford Lincoln Bountiful	100 - 249	11	0.44 - 1.08
South Davis Metro Fire Agency	100 - 249	12	0.44 - 1.08
Viewmont High School	100 - 249	13	0.44 - 1.08
Total	<u>2,050 - 4,487</u>		<u>8.97 - 19.49</u>

Source: Utah Department of Workforce Services

**Bountiful City**  
**Principal Property Tax Payers**  
**December 31, 2024 taxable valuation**

<u>Taxpayer</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total City Taxable Assessed Value</u>
Hospital Corporation of Utah	\$ 43,917,704	1	0.82%
IHC Health Services, Inc.	31,389,046	2	0.59%
Village Glen Main & Seniors, LLC	28,919,772	3	0.54%
Questar Gas	25,517,384	4	0.48%
Millcreek Health Holdings, LLC	23,766,538	5	0.45%
G&E Healthcare Reit Renaissance, LLC	21,695,979	6	0.41%
MABEK Co.	14,968,913	7	0.28%
Creskide Senior Living, LLC	14,236,465	8	0.27%
Home Carrington Place, LLC	13,747,250	9	0.26%
Hepworth Investment Group, LLC	13,157,016	10	0.25%
KVM Colonial, LLC	11,240,268	11	0.21%
WBC Partners, Delaware, LLC	10,101,159	12	0.19%
Performance Utah, LLC	9,784,378	13	0.18%
Community Centers of America-Auburn, LLC	9,181,914	14	0.17%
Hidden Hollow Circle	8,930,576	15	0.17%
2030 S Main St Fee Owner, LLC	8,879,750	16	0.17%
Bountiful Corner, LLC	8,726,510	17	0.16%
Health Care Property Investors, Inc.	8,657,406	18	0.16%
Eyelands, LLC	8,110,642	19	0.15%
HCP Lakeview MOB, LLC	8,198,548	20	0.15%
Totals	<u>\$ 323,127,218</u>		<u>6.06%</u>
Total City Taxable Value	\$ 5,328,681,826		

Source: Davis County Clerk Auditor's Office

## GLOSSARY

ACFR –Annual Comprehensive Financial Report.

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

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

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

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

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

Budget officer - City Manager.

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

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

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

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

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

CIP - Capital Improvement Project(s)/Program.

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

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

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

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

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

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

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

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

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

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

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

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

FEMA – Federal Emergency Management Agency.

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

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

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

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

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

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

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

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

ICMA - International City Managers Association.

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

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

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

Interfund transactions - Financial transactions between funds.

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

Management Team - City Manager and Department heads.



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

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

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

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

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

Ordinance - A local ordinance is a municipal legislative enactment.

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

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

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

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

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

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

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