

City of Bountiful, Utah

Operating & Capital Budget

Fiscal Year 2022-2023 (July 1, 2022 to June 30, 2023)

Final Adopted Budget



City of Bountiful, Utah

FY2022-2023 Operating & Capital Budget

Final Adopted Budget (Ordinance #2022-06 June 21, 2022)

Presented to: Kendalyn Harris – Mayor City Council: Millie Segura Bahr Jesse Bell Kate Bradshaw Richard Higginson Cecilee Price-Huish	Department Budgets from: Gary R. Hill – City Manager Galen D. Rasmussen, CPA – Assistant City Manager Clinton R. Drake, JD – City Attorney Tyson C. Beck, CPA – Finance Director Shannon Cottam – Human Resources Director S. Ted Elder, CPFA, CPFIM – City Treasurer Charles Benson – Streets & Sanitation Director Brock Hill – Parks Director Allen R. Johnson – Light & Power Director Edward Biehler – Police Chief Lloyd Cheney, PE, PLS – City Engineer & Public Works Director Kraig Christensen – Water Director Alan M. West – Information Technology Director Francisco Astorga, AICP – Planning & Economic Development Director
Prepared by: Gary R. Hill – City Manager Galen D. Rasmussen – Assistant City Manager	

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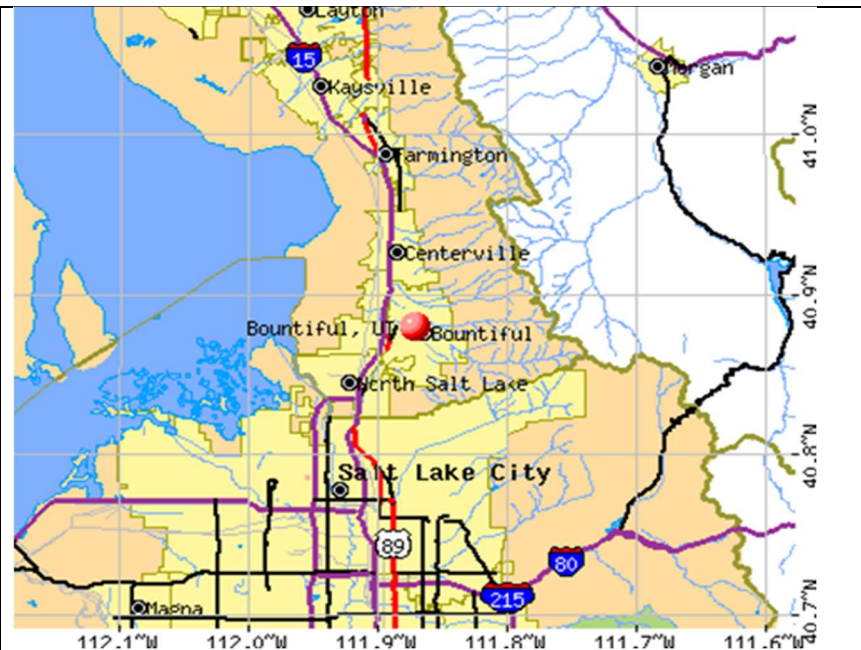
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City of Bountiful, Utah

FY2022-2023 Operating & Capital Budget

INTRODUCTION:

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



Map Source:

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

City Manager Letter

The Honorable Kendalyn Harris, Mayor
Members of City Council

Dear Mayor and City Council,

We present you with Bountiful City's consolidated budget for Fiscal Year 2022-2023 which begins on July 1, 2022 and ends on June 30, 2023. This budget is presented for adoption as the City's Final Budget. This consolidated budget is balanced with respect to revenues and expenditures/expenses as a result of the process used to develop the budget. This process is guided, as in previous years, by a collaborative effort of our elected officials and City staff with a continuing shared goal of keeping Bountiful City financially stable, fiscally balanced, and diverse both now and in the future. Also included in the budget are the Council's updated policy priorities upon which the budget is structured.

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

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

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

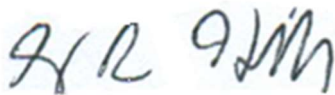
Budgets are developed from the base established in the previous year. Personnel Services increases stem from adjustments in the rates for health insurance (with a 4.0% increase over the prior year) a 3.0% cost of living allowance, and compensation adjustments for merit-based pay and/or market adjustments (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 Final Budget of the City, and when adopted in Final form, can be used as a comprehensive guide for the budgeted services scheduled to be provided for the residents and patrons of Bountiful City for review and reference by City departments, elected officials, and the public. The Government Finance Officers Association of the United States and Canada (GFOA) presented a **"Distinguished Budget Presentation Award"** to the **City of Bountiful, Utah** for its annual budget for the fiscal year beginning **July 1, 2021**. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. Bountiful City has now received the Distinguished Budget Presentation Award for six consecutive years and expects to receive the award for a seventh year.

This award is valid for a period of one year only. We believe our current budget will continue to conform to program requirements, and we will be submitting it to GFOA with the additional GFOA required information necessary to determine its eligibility for another award. The GFOA budget award program is similar in nature to the **"Certificate of Achievement for Excellence in Financial Reporting Program"** which has been awarded to Bountiful City for the City's 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



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>Improve & Maintain Infrastructure</p> <ul style="list-style-type: none"> Stay ahead of maintenance curve Appropriate & reasonable utility rates Long-term capital planning Communication of accomplishments <p>Community-Compatible Econ. Development</p> <ul style="list-style-type: none"> Lower the tax burden of residents Broaden the tax base Provide jobs & services Creative redevelopment <p>Financial Balance & Accountability</p> <ul style="list-style-type: none"> Pay-as-you-go Transparency Balanced revenue sources <p>Open, Accessible, & Interactive Government</p> <ul style="list-style-type: none"> Active resident engagement Consistent two-way communication Customer relations Professional, well trained staff 	<p>Sustainable Bountiful</p> <ul style="list-style-type: none"> Long-term vision in planning Balanced housing mix Clean, safe neighborhoods <p>Preserve Community Identity & Vitality</p> <ul style="list-style-type: none"> Vibrant Main Street Celebration & events Arts & history Public safety 	<p>Public Safety & Emergency Preparedness</p> <ul style="list-style-type: none"> Community-oriented Police and Fire Active emergency preparation Engage & train neighbors <p>Regional Cooperation & Collaboration</p> <ul style="list-style-type: none"> Shared facilities Strong relationships Economies of scale <p>Quality & Varied Recreational Opportunities</p> <ul style="list-style-type: none"> Well maintained parks Trails & urban pathways World-class golf facility

Summary of Proposed Budgets

BOUNTIFUL CITY BUDGET SUMMARY (condensed) Fiscal Year 2022-2023

REVENUES:	TOTAL
Property Taxes & Fees-in-Lieu of Property Taxes	3,925,761
Property Tax - Debt Service	8,679,604
Sales Taxes & Recreation, Arts & Parks (RAP) Taxes	11,538,589
Utility Franchise, Municipal Energy Sales Taxes & E911 Telephone Revenue	3,570,000
Licenses & Permits (Business Licenses, Building & Street Opening Permits, Subdivision Fees)	653,150
Refuse Collection Fees & Landfill Charges	3,132,447
Grants & Intergovernmental (Liquor Fund Allotment; Class C Road, Grants; Local Highway Transit; Bail Forfeitures)	3,430,800
Cemetery Lot Sales and Related Fees	853,500
Interest Income	737,137
Contribution in Aid from outside entities	320,000
Recycling Fees	582,000
Storm Water Fees	2,008,818
Sale of Water	5,305,000
Golf Course Fees & Cart Rental	1,702,500
Sale of Electricity	28,075,817
Miscellaneous Income (Lease & Rental Income; Other)	2,135,068
Use of Fund Balance or Retained Earnings	3,907,556
Inter-City Transfers	4,087,214
Sub-total - Revenues	84,644,961
Adjustment for Inter-City Revenue & Transfers	(4,087,214)
NET REVENUES	80,557,747

Summary of Proposed Budgets (continued)

BOUNTIFUL CITY BUDGET SUMMARY (condensed)

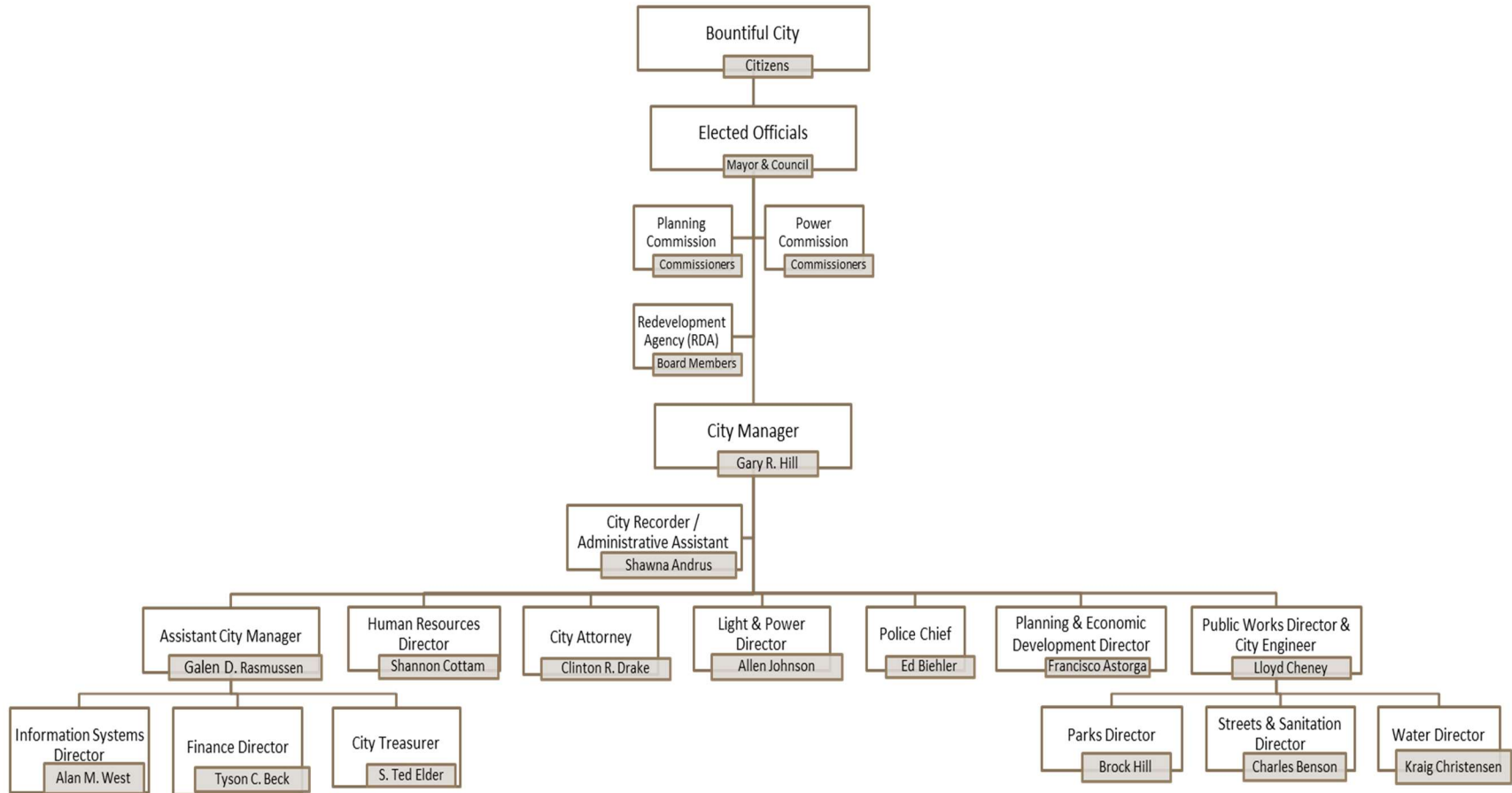
Fiscal Year 2022-2023

EXPENDITURES & EXPENSES:	TOTAL
Legislative (Mayor, Council and Community Engagement)	4,026,525
Executive & Legal (City Manager, City Recorder; Civil and Prosecution)	623,020
Administration (Human Resources; Payroll; Information Technology; Finance; Treasury & Utility Billing/Customer Service)	1,289,356
Police (Police and Dispatch Services)	10,372,103
Fire & Emergency Medical Services (provided via Interlocal agreement with the South Davis Metro Fire Agency)	2,541,250
Streets (Includes construction, maintenance and snowplowing)	7,568,059
Engineering & Planning (Public Works; Building Inspection; Licensing and Code Enforcement)	1,249,268
Parks, Trails, & General Government Buildings	2,390,320
Use of Fund Balance (Capital Improvement Fund)	5,276,319
Debt Service	679,904
Recycling	657,200
Storm Water	2,337,284
Water	5,538,000
Light & Power	30,610,115
Golf Course	1,958,022
Sanitation & Landfill	4,213,568
Cemetery	764,500
Recreation Arts and Parks (RAP) Tax	1,303,739
Cemetery Perpetual Care	122,000
Landfill Closure	4,800
Internal Service (Computer Replacement, Liability Insurance, Worker's Compensation)	1,119,609
Sub-total - Expenditures & Expenses	84,644,961
Adjustment for Inter-City Revenue & Transfers	(4,087,214)
NET EXPENDITURES & EXPENSES	80,557,747

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 2022-2023 (July 1, 2022 to June 30, 2023)

Planning and Preparation	Date	Notes
Submit Budget Calendar for approval	Wednesday, December 8, 2021	Main calendar and proposed dates and times for City Manager/Department Budget Meetings and Council Committee Meetings
Preliminary Personnel Services Projection	Thursday, January 13, 2022	From Human Resources for first look by City Manager and Assistant City Manager
City Council and Staff Retreat (begin)	Thursday, January 13, 2022	
City Council and Staff Retreat (end)	Friday, January 14, 2022	To discuss overall vision, priorities, budget framework, process, guidelines and other planning (including budget committee dates and times)
First Look - Revenue forecasting meeting	Thursday, February 3, 2022	City Manager, Assistant City Manager, Finance Director, Assistant Finance Director, Treasurer
Budget templates and forms distribution to departments	Tuesday, February 8, 2022	Excel (operating/capital and rates/fees, and long-term capital plan) with Word narratives
Revised Personnel Services Projections to departments	Tuesday, February 8, 2022	From Human Resources for use of departments
Quarterly Management Team Meeting - Budget Discussion	Thursday, February 10, 2022	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	Tuesday, March 8, 2022	Completed templates - Budget (narrative and numeric data), Rates & Fees; Long-term Capital (narrative and numeric)
Department Budget Reviews with City Manager (begin)	Thursday, March 17, 2022	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 24, 2022	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	Tuesday, March 29, 2022	City Manager and department head review and approval of document prior to printing for Council Budget Committees.
Distribute Council Budget Committee document	Monday, April 4, 2022	15 bound copies (Mayor, Council, City Manager, Assistant City Manager, City Recorder, Display copy, File copy, extra copies). Digital copies to departments.
Council Budget Committee Meetings (begin)	Monday, April 11, 2022	Various City locations
Council Budget Committee Meetings (end)	Thursday, April 28, 2022	Various City locations
Implement Council Committee budget adjustments, if any	Thursday, April 28, 2022	Council Committee Budget document becomes City's Tentative Budget document (in the absence of major revisions)
Post Specific Accounting and Enterprise Fund data to City website	Monday, May 2, 2022	Send to City Recorder
Mail, email and post Enterprise Fund Transfer notices (first notice)	Monday, May 2, 2022	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 10, 2022	Set June 14 public hearing date during the 7:00 p.m. City Council Meeting to open the FY2022 budget and review the FY2023 budget, fees, etc.
Present RDA's Tentative Budget for Adoption & set Public Hearings	Tuesday, May 10, 2022	Set June 14 public hearing date during the 8:00 p.m. RDA Meeting to open the FY2022 budget and adopt the FY2023 budget.
Tentative Budgets available for public review	Tuesday, May 10, 2022	Available in City Recorder's Office and City website from May 10 to June 14.
Departments submit current year budget amendment requests	Thursday, May 26, 2022	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	Monday, June 13, 2022	Publish in a newspaper of general circulation in Davis County at least 7 days before the public hearing; Utahlegals.com; City website; Public Notice Website; City social media outlets; internal signage at City Hall.
Present City's Tentative Budget for final adoption and hold Public Hearings	Tuesday, June 21, 2022	Public Hearing on Enterprise Fund transfer to General Fund and Enterprise Fund transfers to other Enterprise Funds; Public Hearing to reopen current year budget for amendment; Public Hearing for adoption of FY2023 budget, rates, fees, taxes, compensation schedules Utah Retirement rates and 2023-2032 Long-Term Capital Plan.
Adopt City's current year amendments and final City new year Budget	Tuesday, June 21, 2022	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 21, 2022	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 21, 2022	Adopt budget by RDA resolution
Publication of Budget and Regulatory Reporting (no tax increase)	Date	Notes
Publish on social media and website a notice of the Council's adoption of the tentative budget that included the described transfers from the Enterprise funds to other City funds. Also ensure that specific enterprise fund information has remained on the City's social media and website and alerts the public that it was adopted.	Wednesday, June 22, 2022	
Enter proposed City property tax rate and property tax revenue in the Utah Certified Tax Rates system.	Wednesday, June 22, 2022	Enter in system (www.taxrates.utah.gov) and send copy of City ordinance or resolution to Davis County Clerk/Auditor.
Email Final new year budget document to be printed and bound	Wednesday, June 22, 2022	6 copies (Mayor & Council); 15 copies (Departments); 3 copies (City Recorder, Display copy, File copy); 3 extra copies
Email digital copies and distribute bound copies of budget	Thursday, June 30, 2022	Department Heads and budget staff; Outside entities.
Submit to the State Auditor's Office the specific enterprise fund information for each enterprise fund transfer	Thursday, June 30, 2022	As contained in the adopted budget document uploaded to the State Auditor reporting website.
Mail, email and post Enterprise Fund Transfer notices (60-day notice)	Thursday, June 30, 2022	All three utility bill runs and commercial landfill billing in the month which is 60-days following final budget adoption. Also post to the City's website, Social Media accounts and Utah Public Notice Website.
Upload Final Budget to the State Auditor's website	Thursday, June 30, 2022	https://auditor.utah.gov/forms-for-local-government/
Email Final Adopted Budget to City Recorder to post to website	Thursday, June 30, 2022	https://www.bountifultutah.gov/Financial-Reports
Email reminder to City Treasurer and Departments to double check rates and fees	Thursday, June 30, 2022	
Extract account numbers and new year budget amounts from templates and	Thursday, July 7, 2022	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 11, 2022	Follow instructions for MUNIS upload

Annual Statistics

City of Bountiful Miscellaneous Statistics

<u>Statistic/Data Measured</u>	<u>Unit of Measure</u>	<u>Current as of:</u>	<u>Data or Statistic</u>
Date of Incorporation		June 2020	December 14, 1892
Form of government		June 2020	Council-Manager by Ordinance
Area (Square miles)		June 2020	14
Population	Total (Utah estimate)	June 2020	44,098
	Percentage of population age 65 and older	2010	16.3%
	Percentage of population under age 5	2010	8.3%
	School age population	2010	20.4%
Property Values	Real Property (Market Value)	January 2020	\$3,401,821,536
	Personal Property (Market Value)	January 2020	\$72,986,246
	Centrally Assessed Property (Market Value)	January 2020	\$39,771,403
Miles of streets (total)		June 2020	160
Miles of streets (overlayed)		June 2020	7
Miles of streets (reconstructed)		June 2020	0.44
Number of street lights		June 2020	2,162
City employees	Full-time positions	June 2020	180
	Part-time positions	June 2020	76
	Total Employees	June 2020	256
Fire protection:	Number of stations (operated by South Davis Metro Fire Service Area)	June 2020	2
	Number of fire calls	2019	671
	Number of EMS calls	2019	3,080
	Fire apparatus	2019	5
	EMS apparatus	2019	4
Police protection:	Number of stations	June 2021	1
	Number of patrol units	June 2020	24
	Citations written (hazardous and non-hazardous)	2019	4,767
	Major Offenses	2019	735
	Arrests	2019	875
	Dispatch Phone Volume	2019	106,918

Annual Statistics (continued)

City of Bountiful Miscellaneous Statistics

<u>Statistic/Data Measured</u>	<u>Unit of Measure</u>	<u>Current as of:</u>	<u>Data or Statistic</u>
Municipal water department:	Average daily gallons consumed	June 2020	4,127,000
	Number of service lines	March 2021	11,059
	Miles of water mains	June 2020	178
Sanitation & Recycling:	Number of Sanitation collection trucks	June 2020	13
	Tons of waste collected and landfilled	June 2020	98,704
	Tons of recyclables collected (service began December 1, 2008)	June 2020	2,797
Storm Water:	Miles of Encased Storm Drains	June 2020	72
	Miles of Concrete lined open ditch	June 2020	1
	Miles of storm drains inspected	June 2020	4
	Miles of streets cleaned	June 2020	160
Power and light:	Miles of distribution & transmission lines	June 2021	249
	Number of connections	June 2021	17,264
	Kilowatt hours sold	June 2021	267,283,693
Building Permits Issued:	Total single family and multi-family permits issued	June 2020	33
Recreation and culture:	Number of parks	June 2020	17
	Number of picnic areas	June 2020	29
	Number of tennis courts	June 2020	18
	Number of soccer fields	June 2020	6
	Number of ball diamonds	June 2020	8
	Number of Trail Heads	June 2020	2
	Number of swimming pools (South Davis Recreation District)	June 2020	1
	Number of ice rinks (South Davis Recreation District)	June 2020	1
	Number of Libraries (Davis County)	June 2020	1
	Number of golf courses	June 2020	1 (18 holes)
	Number of art centers (Bountiful Davis Arts Center)	June 2020	1
Ordinances Passed by City Council		June 2020	8
Resolutions Passed by City Council		June 2020	16
Registered (active) voters		March 2020	25,226
Ballots Cast		2020 General Election	25,367
Percentage of registered voters voting		2020 General Election	90.39%

Employees (Full-time Equivalents)

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

Inter-City Revenues & Transfers

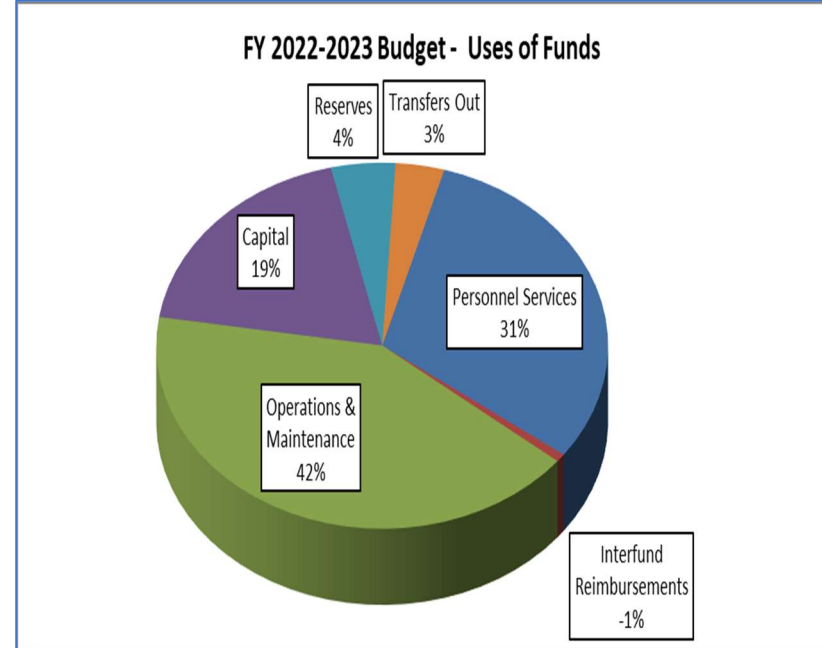
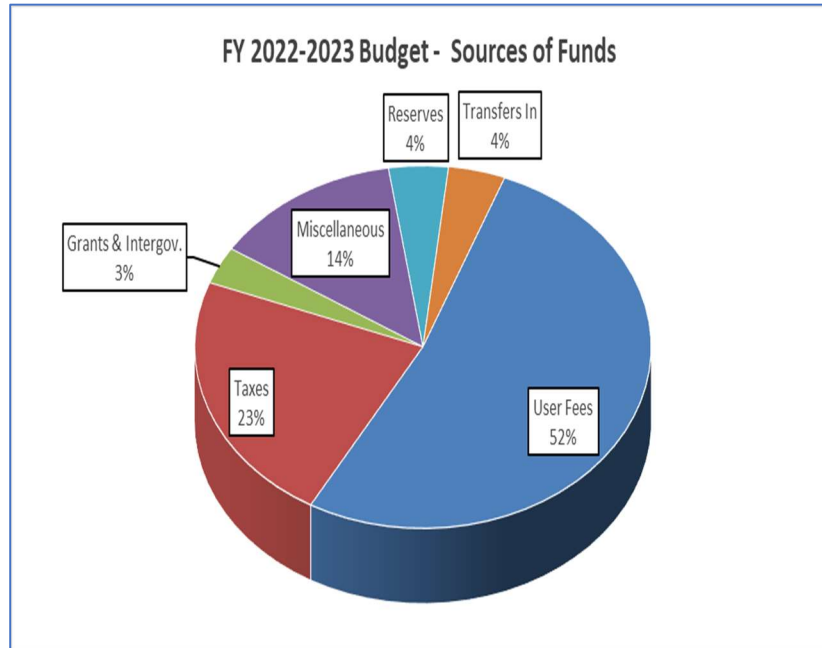
BOUNTIFUL CITY INTER-CITY REVENUE TRANSFERS Fiscal Year 2022-2023

FUND NUMBER	FUND NAME & TRANSFER DESCRIPTION	AMOUNT	TOTAL FUND
10	General Fund		
	Contribution from Light & Power	2,450,000	
	Total General Fund		2,450,000
45	Capital Projects Fund		
	From RAP Tax Fund	875,119	
	Total Capital Projects Fund		875,119
48	Recycling Fund		
	From Landfill Fund	75,000	
	Total Recycling Fund		75,000
61	Computer Replacement Fund:		
	Charges for Services	74,411	
	Total Computer Maintenance Fund		74,411
63	Liability Insurance Fund:		
	Contribution - Insurance Premiums	457,307	
	Total Liability Insurance Fund		457,307
64	Worker's Compensation Insurance Fund:		
	Contribution - W/C Premium	155,377	
	Total Worker's Compensation Fund		155,377
TOTAL			4,087,214

Budget Summary

Overview:

Bountiful City's budget is comprised of 29 departments or functions within 17 funds. General tax supported activities include administration, police, fire, parks, and streets. Fee supported activities include recycling, storm water, water, electric power, golf, landfill, sanitation, and cemetery. There are also specialized funds to account for activities such as general liability, workers compensation insurance, centralized computer operations and Recreation Arts and Parks (RAP) Tax. The summary below and those that follow do not include the Redevelopment Agency (RDA) which is a separate legal entity. However, the RDA's budgets are included for reference.



City of Bountiful, Utah

FY2022-2023 Operating & Capital 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
- Treasury
- 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												1
Account Number	Account Description	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	6 Month Actual	6 Month Estimate	Fiscal Year 2022 Est.	Fiscal Year 2022 Budget	Amended Fiscal Year 2022 Budget	Fiscal Year 2023 Budget	Dollar Change	2
TAXES AND FEES-IN-LIEU												3
101010 311000	General Property Taxes	2,600,988	2,572,790	2,590,732	2,605,257	946,582	3,551,839	3,551,839		3,647,761	95,922	4
101010 312000	Prior Yrs'Taxes-Delinquent	66,135	72,706	79,237	10,705	61,515	72,220	72,220		70,000	(2,220)	5
101010 315000	Fees-In-Lieu Of Prop Tax	217,421	199,086	205,151	95,423	114,577	210,000	205,000		205,000	0	6
101020 313000	Sales & Use Tax-General	4,439,378	2,168,255	4,958,917	2,047,816	3,406,993	5,454,809	5,658,015	5,755,515	6,934,954	1,276,939	7
101020 313010	Sales & Use Tax-West Btfl	193,939	204,117	220,757	104,108	95,892	200,000	195,000		200,000	5,000	8
101030 314010	Utility Tax-Telephone	352,105	290,475	228,860	74,482	145,000	219,482	310,000		220,000	(90,000)	9
101030 314020	Utility Tax-Natural Gas	767,913	791,236	791,940	92,043	685,000	777,043	790,000		780,000	(10,000)	10
101030 314030	Utility Tax-Electricity	1,631,636	1,587,701	1,698,541	862,301	737,699	1,600,000	1,700,000		1,600,000	(100,000)	11
101030 314040	Utility Tax-Cable	324,572	322,484	313,772	82,051	240,721	322,772	325,000		325,000	0	12
101030 341900	E911 Telephone Revenue	725,928	650,395	648,226	212,219	432,781	645,000	650,000		645,000	(5,000)	13
101040 311100	Property Tax Increment - RDA	64,744	83,902	2,530	0	70,000	70,000	70,000		3,000	(67,000)	14
Sub-total		11,384,758	8,943,146	11,738,663	6,186,406	6,936,759	13,123,165	13,527,074	5,755,515	14,630,715	1,103,641	15
LICENSES & PERMITS												16
102000 321000	Business Licenses	81,110	68,135	68,441	14,445	57,000	71,445	68,000		70,000	2,000	17
102000 322100	Building Permits	343,000	324,178	487,332	225,490	187,000	412,490	400,000		473,000	73,000	18
102000 322600	Street Opening Permits	89,610	116,031	69,583	63,200	29,000	92,200	75,000		85,000	10,000	19
102000 322700	Sign Permits	525	150	325	0	175	175	0		150	150	20
102000 341300	Zoning & Subdivision Fees	21,074	20,161	21,047	13,130	9,400	22,530	20,000		23,000	3,000	21
Sub-total		535,319	528,654	646,727	316,265	282,575	598,840	563,000	0	651,150	88,150	22
GRANTS & INTERGOVERNMENTAL												23
103000 331210	FEMA Federal Assistance	0	0	314,687	0	15,000	15,000	0		15,000	15,000	24
103000 334100	Federal Grants - Miscellaneous	5,500	34,370	10,000	4,500	5,500	10,000	5,500		10,000	4,500	25
103000 334200	Federal Grants-VictimsAdvocate	22,062	25,778	30,245	6,994	19,006	26,000	22,000		22,100	100	26
103000 334500	Federal Bulleprf Vest Grant	6,250	1,088	3,593	0	2,000	2,000	2,000		2,000	0	27
103000 334600	Federal Byrne/JAG Grant	7,933	7,003	7,246	0	5,993	5,993	7,000		6,000	(1,000)	28
103000 334700	Federal Grants - CARES Act	0	2,012,176	1,655,629	0	0	0	0		0	0	29
103000 335100	State Grants - Miscellaneous	38,636	26,233	43,621	87,602	20,000	107,602	105,500		2,500	(103,000)	30
103000 335110	State-DavisMetroNarc.SF/HIDTA	8,924	6,368	6,246	723	5,477	6,200	6,000		6,200	200	31
103000 335600	Class 'C' Road Fund Allot	1,680,881	1,638,036	1,783,079	536,972	1,263,028	1,800,000	1,630,000		1,700,000	70,000	32
103000 335700	County Hwy/Transit SlsTx-Contr	614,796	739,823	859,509	303,642	641,817	945,460	715,000		925,000	210,000	33
103000 335800	State Liquor Fund Allot	39,142	36,304	36,358	42,398	0	42,398	37,000		42,000	5,000	34
103000 335900	State DUI OT Reimbursement	5,439	4,463	636	724	2,870	3,594	5,000		4,000	(1,000)	35
103000 336100	SDMFSA 2006 Bond Agreement Pmt	81,095	81,705	82,082	0	80,343	80,343	75,752		80,000	4,248	36
Sub-total		2,510,659	4,613,348	4,832,930	983,555	2,061,034	3,044,589	2,610,752	0	2,814,800	204,048	37

General Fund Revenue Summary (continued)

GENERAL 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	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change
CHARGES FOR SERVICES												
104000	341400	Traffic School Fees	7,750	13,254	1,328	4,650	3,500	8,150	5,000		7,500	2,500
104000	342200	Spec Protective Services	7,575	8,749	5,110	2,415	2,900	5,315	8,500		5,300	(3,200)
104000	342300	School Rsrc Offcr Reimb	113,600	113,600	113,600	0	132,800	132,800	113,600		132,800	19,200
104000	342400	Dispatch Services	333,460	343,464	377,810	94,453	283,358	377,810	377,810		392,922	15,112
104000	343000	Streets & Public Improv	65,623	83,178	107,276	12,108	54,000	66,108	70,000		70,000	0
104000	344500	Maint Of County Grounds	1,500	1,500	1,500	0	1,500	1,500	1,500		1,500	0
104000	344600	Rec Dist Acctg & Maint	139,694	144,485	147,684	77,550	108,570	186,120	184,000		189,520	5,520
104000	362045	Rental - Park Boweries	18,800	13,550	23,950	4,870	14,300	19,170	19,000		19,000	0
104000	362046	Rent - Telecommun Towers	157,084	159,131	154,978	91,192	74,044	165,236	165,000		165,000	0
104000	369200	District Court Services	128,000	148,000	150,960	76,990	76,990	153,979	153,979		157,059	3,080
Sub-total			973,086	1,028,912	1,084,197	364,227	751,961	1,116,188	1,098,389	0	1,140,601	42,212
FORFEITURES - DISTRICT COURT												
105000	352000	Fines & Forfeitures	130,729	112,845	119,397	51,026	77,000	128,026	110,000		120,000	10,000
Sub-total			130,729	112,845	119,397	51,026	77,000	128,026	110,000	0	120,000	10,000
MISCELLANEOUS REVENUE												
106000	369000	Sundry Revenues	28,621	155,019	114,740	44,104	21,800	65,904	45,000		60,000	15,000
106000	369001	Youth City Council Revenue	480	79	0	0	0	0	0		0	0
106000	369002	Community Service Cncl Revenue	25,856	8,405	3,100	31,018	1,500	32,518	22,000		20,000	(2,000)
106000	369004	Farmer's Market Revenue	0	0	12,280	3,465	12,000	15,465	0		15,000	15,000
106000	369020	Income From Uncollect Accts	936	619	705	342	400	742	700		700	0
106010	361000	Interest & Investment Earnings	78,180	85,257	55,805	14,333	15,000	29,333	46,000		32,000	(14,000)
106010	361020	Utility Finance Charge	93,248	95,138	76,011	42,301	40,000	82,301	92,000		82,000	(10,000)
106010	361200	InvestmntUnrealized(Gain)/Loss	27,157	20,337	10,747	0	(5,000)	(5,000)	0		0	0
106020	364000	Gain on Fixed Asset Sales	57,951	5,543	600	0	500	500	40,000		500	(39,500)
Sub-total			312,430	370,396	273,988	135,562	86,200	221,762	245,700	0	210,200	(35,500)
CONTRIBUTIONS & SURPLUS REVENUE												
108010	381000	Transfer from Other Funds	0	0	370,371	0	0	0	0		0	0
108010	383053	Transfer From Light & Power	2,448,615	2,415,084	2,752,122	1,302,520	1,120,385	2,422,905	2,450,000		2,450,000	0
Sub-total			2,448,615	2,415,084	3,122,493	1,302,520	1,120,385	2,422,905	2,450,000	0	2,450,000	0
TOTAL GENERAL FUND REVENUE			18,295,596	18,012,385	21,818,395	9,339,561	11,315,914	20,655,475	20,604,915	5,755,515	22,017,466	1,412,551

General Fund Expenditure Summary

1	GENERAL FUND EXPENDITURES										Amended			1						
2											Fiscal Year	Fiscal Year		2						
3	Account Number		Account Description	Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	3							
4										2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change	4
6	10	4110	Legislative	552,111	667,497	1,021,230	329,379	335,643	665,023	826,338	0	708,725	(117,613)	6						
7	10	4120	Legal	298,484	359,252	392,196	201,183	195,363	396,546	408,590	0	405,502	(3,088)	7						
8	10	4130	Executive	164,968	171,922	198,930	111,087	81,587	192,673	186,903	196,903	217,518	30,615	8						
9	10	4134	Human Resources	142,382	139,415	154,498	75,546	65,017	140,563	150,696	0	184,551	33,855	9						
10	10	4136	Information Technology	418,501	428,266	447,993	232,823	236,165	468,988	519,173	0	491,721	(27,452)	10						
11	10	4140	Finance	380,410	395,431	397,632	219,138	188,643	407,780	420,650	0	456,920	36,270	11						
12	10	4143	Treasury	83,421	58,839	87,286	61,592	70,165	131,757	132,991	0	137,164	4,173	12						
13	10	4160	General Govt. Buildings	110,731	109,874	130,478	50,858	56,431	107,289	120,513	0	134,004	13,491	13						
14	10	4210	Police	6,326,110	6,516,462	6,718,352	2,844,118	3,477,756	6,321,874	6,359,907	0	7,330,271	970,364	14						
15	10	4215	Police - Reserve Officers	2,054	597	1,189	1,028	8,675	9,703	10,000	0	10,000	0	15						
16	10	4216	Police - Crossing Guards	138,365	132,358	106,928	57,589	72,756	130,345	151,049	0	155,710	4,661	16						
17	10	4217	Police - School Resource Officer	354,113	313,190	403,921	254,199	228,268	482,467	380,697	0	442,898	62,201	17						
18	10	4218	Police - Liquor Law Enf.	58,977	41,401	37,416	7,184	29,175	36,359	36,359	0	42,000	5,641	18						
19	10	4219	Police - Enhanced 911	563,972	581,413	668,666	703,619	745,187	1,448,806	1,527,964	0	1,513,589	(14,375)	19						
20	10	4220	Fire	2,073,923	2,075,407	2,142,704	1,181,243	1,193,757	2,375,000	2,375,000	0	2,541,250	166,250	20						
21	10	4410	Streets	4,065,598	4,154,000	3,988,735	2,475,020	2,021,787	4,496,806	4,472,459	0	4,575,559	103,100	21						
22	10	4450	Engineering	652,627	645,739	731,800	359,832	434,357	794,189	709,103	746,603	891,424	182,321	22						
23	10	4510	Parks	962,872	1,028,364	1,167,239	661,851	697,469	1,359,320	1,358,101	1,408,101	1,400,816	42,715	23						
24	10	4550	Trails	0	0	0	0	0	0	0	0	20,000	20,000	24						
25	10	4610	Planning/Licensing/Code Enf.	248,238	263,456	324,319	158,156	124,952	283,108	458,429	0	357,844	37,715	25						
26	TOTAL GENERAL FUND EXPENDITURES			17,597,857	18,082,883	19,121,512	9,985,445	10,263,153	20,248,596	20,604,922	2,351,607	22,017,466	1,550,844	26						

Capital Projects Fund Revenue Summary

1	CAPITAL PROJECTS FUND - REVENUES BY TYPE										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	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change	3
4														4
5	TAXES AND FEES-IN-LIEU													5
6	451020	313000	Sales & Use Tax-General	3,258,588	5,954,049	4,422,009	1,253,752	3,610,458	4,864,210	3,464,055		3,693,635	229,580	6
7	Sub-total			3,258,588	5,954,049	4,422,009	1,253,752	3,610,458	4,864,210	3,464,055	0	3,693,635	229,580	7
8														8
9	MISCELLANEOUS REVENUE													9
10	453000	334100	Federal Grants - Miscellaneous	0	0	116,923	0	50,000	50,000	50,000		500,000	450,000	10
11	453000	334700	Federal Grants - CARES Act	0	0	45,573	0	0	0	0		0		11
12	456000	369000	Sundry Revenues	35,046	0	0	18,151	0	18,151	0		0	0	12
13	456000	369030	Repayment Of N/R (Princ)	8,270	11,227	68,480	0	0	0	0		0	0	13
14	456010	361000	Interest & Investment Earnings	743,703	613,832	239,492	63,632	66,000	129,632	252,000		200,000	(52,000)	14
15	456010	361200	InvestmntUnrealized(Gain)/Loss	240,049	91,321	35,834	0	(30,000)	(30,000)	0		0	0	15
16	456010	369040	Interest Earnings - N/R	2,526	2,268	882	0	0	0	0		0	0	16
17	456020	364000	Gain on Fixed Asset Sales	0	0	110,772	0	50,000	50,000	0		50,000	50,000	17
18	Sub-total			1,029,594	718,647	617,956	81,783	136,000	217,783	302,000	0	750,000	448,000	18
19														19
20	CONTRIBUTIONS & SURPLUS REVENUE													20
21	458000	385000	Donations/Contributions - Cash	0	0	0	500	0	500	0		0	0	21
22	458010	381083	Transfer From RAP Tax Fund -83	411,816	586,250	460,457	0	483,479	483,479	483,479		875,119	391,640	22
23	456030	369050	Bond Proceeds	0	0	0	0	0		0		8,000,000	8,000,000	23
24	Use of (Addition to) Fund Balance								0	3,226,266	3,445,656	(5,276,319)	(8,502,585)	24
25	Sub-total			411,816	586,250	460,457	500	483,479	483,979	3,709,745	3,445,656	3,598,800	(110,945)	25
26														26
27	TOTAL CAPITAL PROJ. FUND REV.			4,699,998	7,258,946	5,500,422	1,336,035	4,229,937	5,565,972	7,475,800	3,445,656	8,042,435	566,635	27

Capital Projects Fund Expenditure Summary

1	CAPITAL PROJECTS FUND EXPENDITURES												1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
3	Account Number	Account Description	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	Fiscal Year	2023 Budget	Change	3
4													4
5													5
6	45 4110	Legislative	1,070,575	7,878,691	7,810,359	85,894	895,000	980,894	3,272,800	3,207,800	3,317,800	45,000	6
7	45 4120	Legal	0	0	0	0	0	0	0	0	0	0	7
8	45 4130	Executive	0	0	0	0	0	0	0	0	0	0	8
9	45 4134	Human Resources	0	0	0	0	0	0	0	0	0	0	9
10	45 4136	Information Technology	0	19,667	49,534	0	0	0	0	34,390	0	0	10
11	45 4140	Finance	20,068	16,282	22,133	8,231	8,325	16,556	19,000	0	19,000	0	11
12	45 4143	Treasury	0	0	0	0	0	0	0	0	0	0	12
13	45 4160	General Govt. Buildings	0	0	49,636	0	0	0	0	0	10,500	10,500	13
14	45 4210	Police	438,755	107,219	297,672	140,008	141,208	281,216	857,000	0	877,635	20,635	14
15	45 4215	Police Reserves	0	0	0	0	0	0	0	0	0	0	15
16	45 4217	Police - School Resource Officer	0	0	0	0	0	0	0	0	0	0	16
17	45 4219	Police - Enhanced 911	0	0	0	0	0	0	0	0	0	0	17
19	45 4410	Streets	300,049	1,005,546	2,516,207	2,035,996	1,224,503	3,260,500	3,227,000	0	2,992,500	(234,500)	19
20	45 4450	Engineering	33,932	0	18,895	0	0	0	0	0	0	0	20
21	45 4510	Parks	92,757	128,499	129,674	65,758	34,242	100,000	100,000	0	95,000	(5,000)	21
22	45 4550	Trails	0	0	0	0	55,000	55,000	0	120,000	730,000	0	22
23	45 4610	Planning/Licensing/Code Enf.	0	0	0	0	0	0	0	0	0	0	23
24	TOTAL CAPITAL PROJECTS FUND EXPENDITURES		1,956,136	9,155,904	10,894,110	2,335,887	2,358,278	4,694,166	7,475,800	3,362,190	8,042,435	(163,365)	24
25													25
26	RECAP												26
27	10	Total General Fund	17,597,857	18,082,883	19,121,512	9,985,445	10,263,153	20,248,596	20,604,922	2,351,607	22,017,466	1,550,844	27
28	45	Total Capital Projects Fund	1,956,136	9,155,904	10,894,110	2,335,887	2,358,278	4,694,166	7,475,800	3,362,190	8,042,435	(163,365)	28
29	TOTAL GENERAL & CAPITAL		19,553,993	27,238,787	30,015,622	12,321,332	12,621,431	24,942,762	28,080,722	5,713,797	30,059,901	1,387,479	29

Legislative Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Support the public design and construction of the Washington Fields Complex, including the issuance of bonds.
- Implement an Employee Education and Training Day on Columbus Day.
- Implement the Public Art Program through installation of "Bountiful Bees" and a call for artists for downtown sculptures.

Operational Budget Highlights

Personnel Services

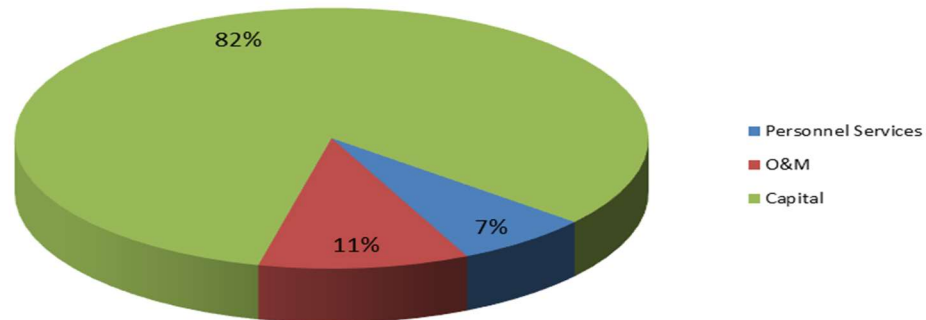
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 - 491640	Personnel	\$29,847 increase for medical insurance	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

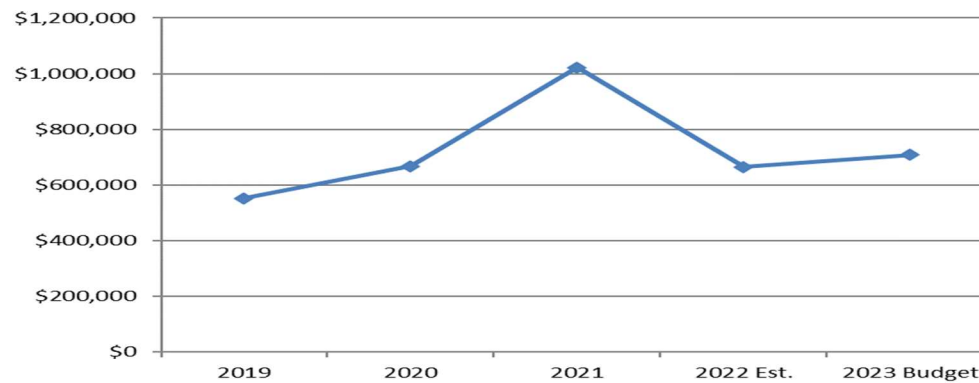
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
421000	Books and Subscriptions	\$5,000 increase for increased ULCT dues	Yes	Regional Collaboration and Cooperation
452200	Elections	\$75,000 decrease for no municipal election	No (bi-annual)	Open, Accessible, and Interactive Government

Legislative Budget Graphs

FY 2022-2023 Legislative Budget



**Budget History
(Less Capital)**



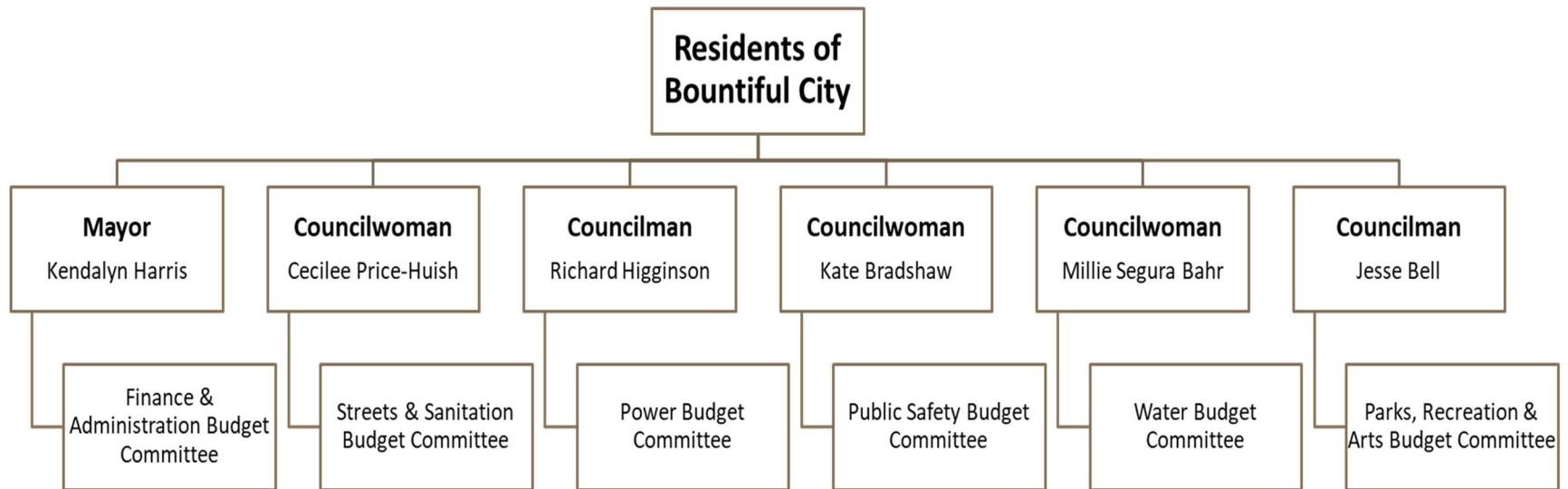
Legislative Budget

LEGISLATIVE											
	Account Description	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	6 Month Actual	6 Month Estimate	Fiscal Year 2022 Est.	Fiscal Year 2022 Budget	Amended Fiscal Year 2022 Budget	Fiscal Year 2023 Budget	Dollar Change
PERSONNEL SERVICES:											
104110 411000	Salaries - Perm Employees	79,239	82,122	83,839	42,221	42,221	84,442	84,424		85,348	924
104110 412000	Salaries-Temp & Part-Time	9,724	9,271	8,479	8,908	8,908	17,816	15,600		15,600	0
104110 413010	Fica Taxes	7,321	7,922	7,684	3,989	3,989	7,978	9,001		9,072	71
104110 413020	Employee Medical Ins	74,492	90,359	100,026	49,525	49,525	99,050	109,328		139,175	29,847
104110 413030	Employee Life Ins	639	639	645	315	315	630	710		716	6
104110 413040	State Retirement & 401 K	7,274	8,572	9,800	4,099	4,099	8,199	8,792		7,329	(1,463)
104110 425300	Vehicle Allowance	16,529	14,400	13,029	6,514	6,514	13,029	17,640		17,640	0
104110 491640	WorkersCompPremiumCharge-ISF	1,618	1,595	1,698	897	897	1,794	1,743		1,745	2
TOTAL PERSONNEL SERVICES		196,836	214,879	225,200	116,468	116,468	232,936	247,238	0	276,625	29,387
OPERATIONS AND MAINTENANCE											
104110 421000	Books Subscr & Mmbrshp	34,652	34,824	38,384	300	34,700	35,000	35,000		40,000	5,000
104110 422000	Public Notices	15,876	7,441	14,504	7,826	5,000	12,826	15,000		15,000	0
104110 423000	Travel & Training	30,849	14,265	5,636	1,441	29,000	30,441	30,000		30,000	0
104110 424000	Office Supplies	1,954	1,594	2,717	770	1,000	1,770	3,000		3,000	0
104110 425000	Equip Supplies & Maint	1,036	583	1,291	1,350	200	1,550	1,000		1,000	0
104110 426000	Bldg & Grnd Suppl & Maint	14,069	6,833	10,449	6,290	11,710	18,000	18,000		18,000	0
104110 427400	Utilities - Stoker	2,958	1,230	1,518	843	1,000	1,843	0		2,000	2,000
104110 428000	Telephone Expense	2,213	2,332	2,024	944	1,556	2,500	2,500		2,500	0
104110 431000	Profess & Tech Services	0	0	0	0	0	0	10,000		10,000	0
104110 451100	Insurance & Surety Bonds	6,151	5,837	6,185	8,279	(2,679)	5,600	5,600		5,600	0
104110 452200	Election Expense	(132)	71,390	238	74,620	0	74,620	85,000		10,000	(75,000)
104110 461000	Miscellaneous Expense	38,479	86,465	44,910	13,266	4,000	17,266	20,000		20,000	0
104110 461750	Employee Wellness & Recognit'n	20,147	18,707	16,395	7,409	12,591	20,000	20,000		25,000	5,000
104110 462100	Prop Tax Incrmt Pmt - Bntl RDA	62,463	80,836	0	0	80,000	80,000	85,000		0	(85,000)
104110 462110	Prop Tax Incrmt Pmt - Othr RDA	2,281	3,066	2,530	0	0	0	0		3,000	3,000
104110 466000	Contingency	0	2,200	4,650	2,187	5,000	7,187	135,000		130,000	(5,000)
104110 492010	Contr-Btfl/Davis Art Ctr	60,042	60,000	60,000	30,000	30,000	60,000	60,000		60,000	0
104110 492050	Bntfl City Youth Council	5,773	684	2,418	404	5,596	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	31,462	29,332	15,086	26,984	4,000	30,984	23,000		23,000	0
104110 492090	CommunityEvents-Farmer'sMarket	0	0	1,449	0	1,500	1,500	0		3,000	3,000
104110 492300	Grant Award Payments	0	0	540,647	5,000	(5,000)	0	0		0	0
TOTAL OPER. & MAINT.		355,275	452,618	796,030	212,911	219,175	432,087	579,100	0	432,100	(147,000)
TOTAL LEGISLATIVE-G.F.		552,111	667,497	1,021,230	329,379	335,643	665,023	826,338	0	708,725	(117,613)

Legislative Budget (continued)

1	LEGISLATIVE											1
2		Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
3	Account Description	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	Fiscal Year	2023 Budget	Change	3
4												4
5												5
6	CAPITAL PROJECTS											6
7	454110 466000 Contingency	0	0	0	0	0	0	150,000		150,000	0	7
8	454110 471100 Land	0	0	3,963,299	0	875,000	875,000	0		0	0	8
9	454110 472100 Buildings	649,025	4,304,769	3,581,419	0	0	0	0		0	0	9
10	454110 473100 Improv Other Than Bldgs	421,549	3,573,922	265,641	85,894		85,894	3,000,000	2,935,000	3,050,000	50,000	10
11	454110 473160 Improv-PublicArt-1%CapProject	0	0	0	0	20,000	20,000	122,800		117,800	(5,000)	11
14	TOTAL LEGISLATIVE - CAP.	1,070,575	7,878,691	7,810,359	85,894	895,000	980,894	3,272,800	2,935,000	3,317,800	45,000	14
15												15
16	BUDGET SUMMARY											16
17	104110 Legislative - General Fund	552,111	667,497	1,021,230	329,379	335,643	665,023	826,338		708,725	(117,613)	17
18	454110 Legislative - Capital Projects Fund	1,070,575	7,878,691	7,810,359	85,894	895,000	980,894	3,272,800	3,207,800	3,317,800	45,000	18
19	TOTAL LEGIS. - GEN & CAP	1,622,686	8,546,188	8,831,589	415,273	1,230,643	1,645,917	4,099,138	3,207,800	4,026,525	(72,613)	19

Legislative Organizational Chart



Legal Department

Department Description

The Legal Department is composed of the City Attorney, City Prosecutor, Victim Advocate, and two Administrative Assistants. 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.

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.
- Work closely with Planning Department to further the work and goals of the Planning Department including the review of all staff reports, resolutions and land use ordinances drafted by the Planning Department for consideration by the City Council, Redevelopment Agency, and Administrative Committee. Provide support to the Planning Commission including training on the role of the planning commission, public meetings law, and ethics. Assist in training three new Planning Department employees.
- 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 Eagle Ridge Drive and the Bountiful B area, trails expansion and improvements, and developing and implementing a drought water use policy for consideration by the City Council.
- Update and modernize Prosecutor's Office processes and procedures to make process more efficient and convenient for the public.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 to 413040	Personnel Services	There is a net \$2,237 decrease in employee wage and benefit categories due to cost of living, market adjustments and health insurance increases	Yes	Open, Accessible, and Interactive Government

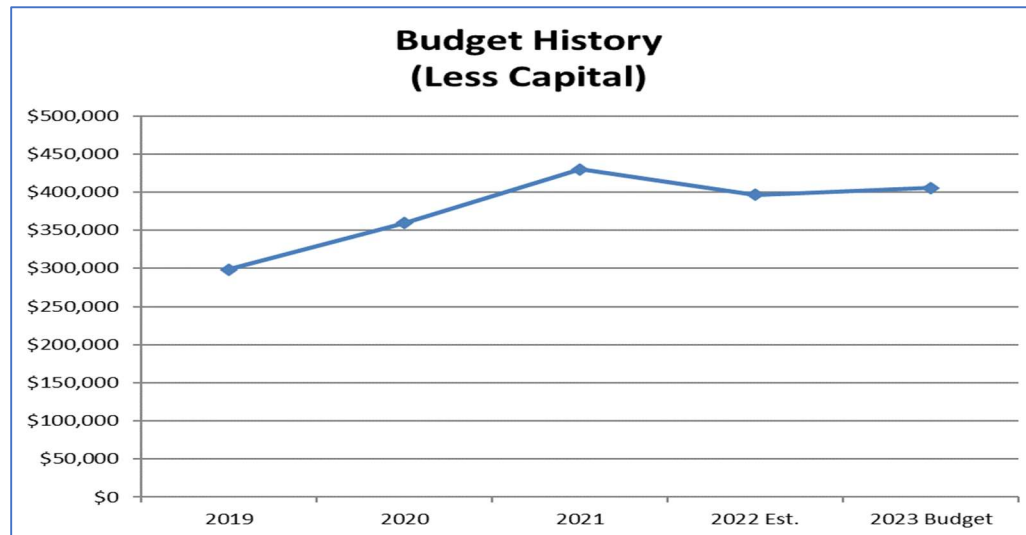
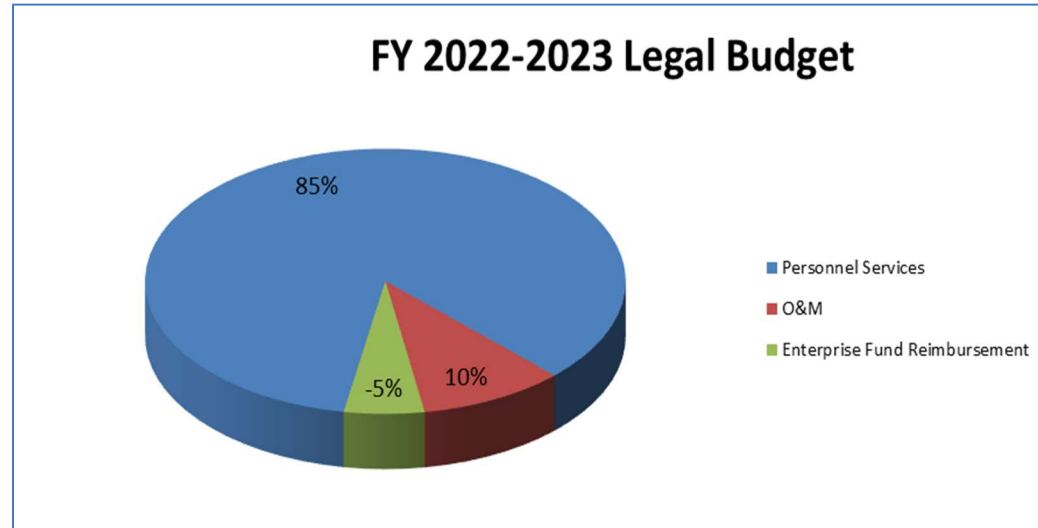
Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
431100	Legal and Auditing Fees	There is an increase of \$1,000 for public defender fees. There is a continued push within the criminal justice system to provide a public defender for defendants. The City dutifully requests recoupment fees be ordered by the Court in cases that are resolved through plea bargain or trial, but these recoupment fees are typically paid in small increments over lengthy periods of time (months or even years).	No	Public Safety & Emergency Preparedness

Performance Measures

Tier 1 <i>Open, Accessible, & Interactive Government</i>				
Priority Objective: Professional, well trained staff				
Department Strategy:		Provide general education and training regarding the City Personnel Policies and Procedures Manual to all City employees.		
		Performance Measures		
Performance Indicator:	Manager training for personnel, policies,	FY2020	FY2021	FY2022
		Actual	Target	Budget
	New Manager Training	13 Depts	13 Depts	13 Depts

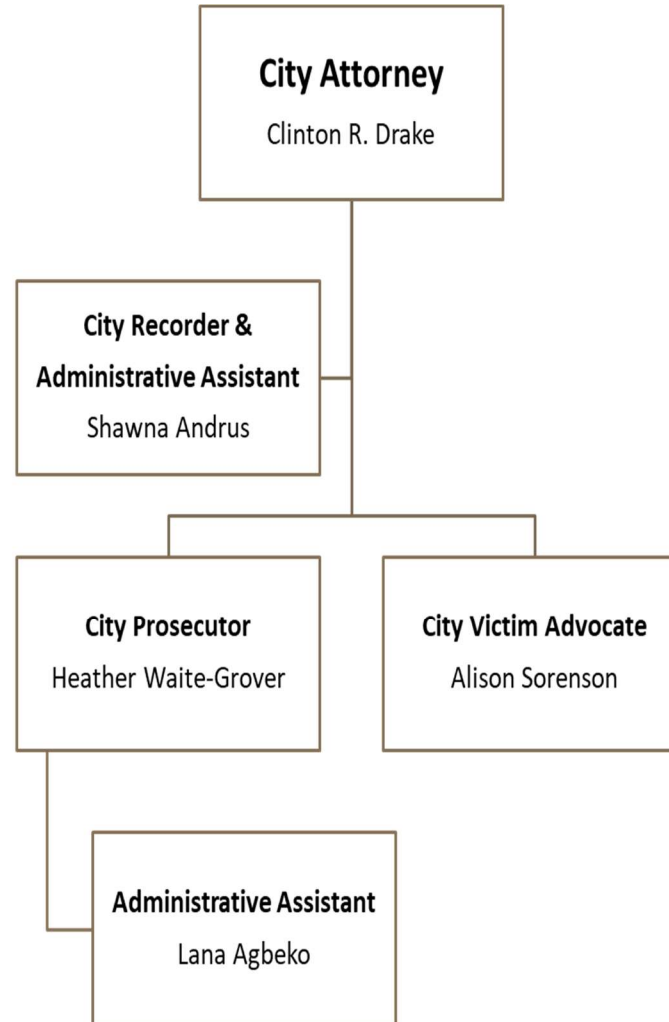
Legal Budget Graphs



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	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change	3
4														4
5	PERSONNEL SERVICES													5
6	104120	411000	Salaries - Perm Employees	164,893	214,164	218,399	115,966	115,966	231,932	242,080		240,280	(1,800)	6
7	104120	412000	Salaries-Temp & Part-Time	18,737	23,934	24,473	12,883	12,883	25,766	25,968		26,223	255	7
8	104120	413010	Fica Taxes	14,500	17,908	18,522	9,289	9,289	18,578	21,053		20,934	(119)	8
9	104120	413020	Employee Medical Ins	32,450	41,799	44,266	19,296	19,296	38,592	44,897		45,684	787	9
10	104120	413030	Employee Life Ins	979	1,228	1,275	583	583	1,166	1,502		1,490	(12)	10
11	104120	413040	State Retirement & 401 K	29,805	37,613	39,853	21,727	21,727	43,454	44,279		42,936	(1,343)	11
12	104120	425300	Vehicle Allowance	7,170	7,189	7,170	3,496	3,496	6,992	7,150		7,150	0	12
13	104120	491640	WorkersCompPremiumCharge-ISF	608	3,182	3,860	2,064	0	2,064	804		800	(4)	13
14	TOTAL PERSONNEL SERVICES			269,142	347,018	357,818	185,304	183,240	368,544	387,733	0	385,497	(2,236)	14
15														15
16	OPERATIONS & MAINTENANCE													16
17	104120	421000	Books Subscr & Mmbrshp	3,611	4,171	5,095	1,232	4,500	5,732	6,000		6,300	300	17
18	104120	423000	Travel & Training	6,188	2,814	3,598	1,278	4,500	5,778	6,000		6,000	0	18
19	104120	424000	Office Supplies	350	615	650	207	200	407	700		700	0	19
20	104120	425000	Equip Supplies & Maint	3,425	1,912	4,287	3,104	0	3,104	2,044		2,160	116	20
21	104120	426000	Bldg & Grnd Suppl & Maint	2,071	998	1,461	891	0	891	2,300		2,300	0	21
22	104120	428000	Telephone Expense	2,414	2,560	1,857	482	1,650	2,132	2,200		2,560	360	22
23	104120	431000	Profess & Tech Services	599	198	5,735	4,266	500	4,766	3,000		3,000	0	23
24	104120	431100	Legal And Auditing Fees	23,546	13,895	27,010	10,200	10,000	20,200	15,000		16,000	1,000	24
25	104120	451100	Insurance & Surety Bonds	2,356	2,770	3,332	4,296	0	4,296	2,867		4,511	1,644	25
26	104120	461000	Miscellaneous Expense	944	258	133	49	900	949	1,000		1,000	0	26
27	TOTAL OPER. & MAINT.			45,504	30,192	53,157	26,006	22,250	48,256	41,111	0	44,530	3,419	27
28														28
29	TOTAL LEGAL - GENERAL FUND			314,646	377,210	410,975	211,310	205,490	416,800	428,844	0	430,027	1,183	29
30														30
31	Enterprise Fund Reimbursement - Administrative Services													31
32	104120	496200	Admin Services ReimbAdjustment	(16,162)	(17,958)	(18,779)	(10,127)	(10,127)	(20,254)	(20,254)		(24,525)	(4,271)	32
33	Total Enterprise Fund Reimbursement - Admin. Services			(16,162)	(17,958)	(18,779)	(10,127)	(10,127)	(20,254)	(20,254)	0	(24,525)	(4,271)	33
34														34
35	TOTAL ADJUSTED LEGAL - GENERAL FUND			298,484	359,252	392,196	201,183	195,363	396,546	408,590	0	405,502	(3,088)	35
36														36
37	CAPITAL PROJECTS													37
38														38
39	TOTAL LEGAL - CAPITAL			0	0	0	0	0	0	0	0	0	0	39
40														40
41	BUDGET SUMMARY													41
42	104120		Legal - General Fund	298,484	359,252	392,196	201,183	195,363	396,546	408,590	0	405,502	(3,088)	42
43	454120		Legal - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL LEGAL - GENERAL & CAPITAL			298,484	359,252	392,196	201,183	195,363	396,546	408,590	0	405,502	(3,088)	44

Legal Organizational Chart



Executive Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

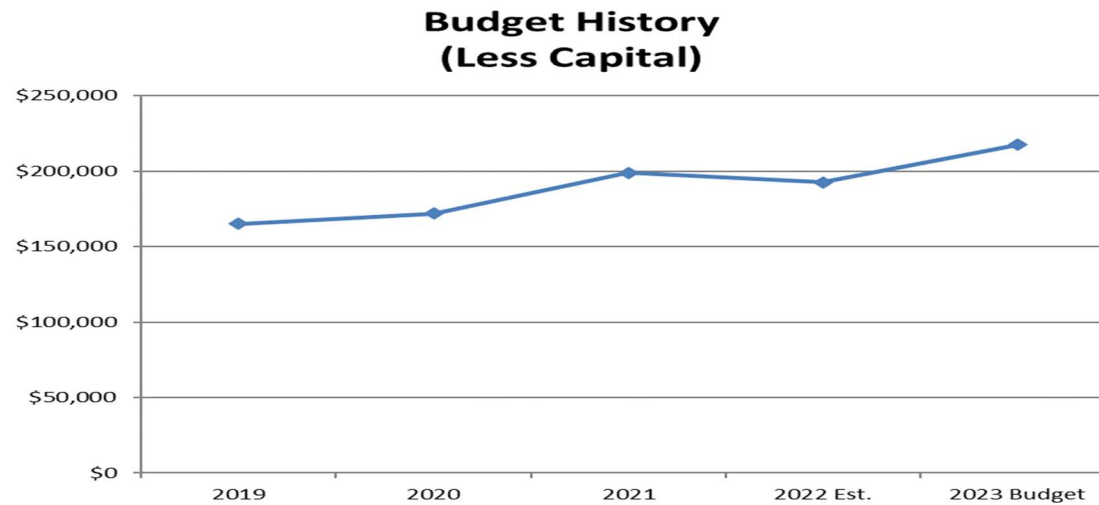
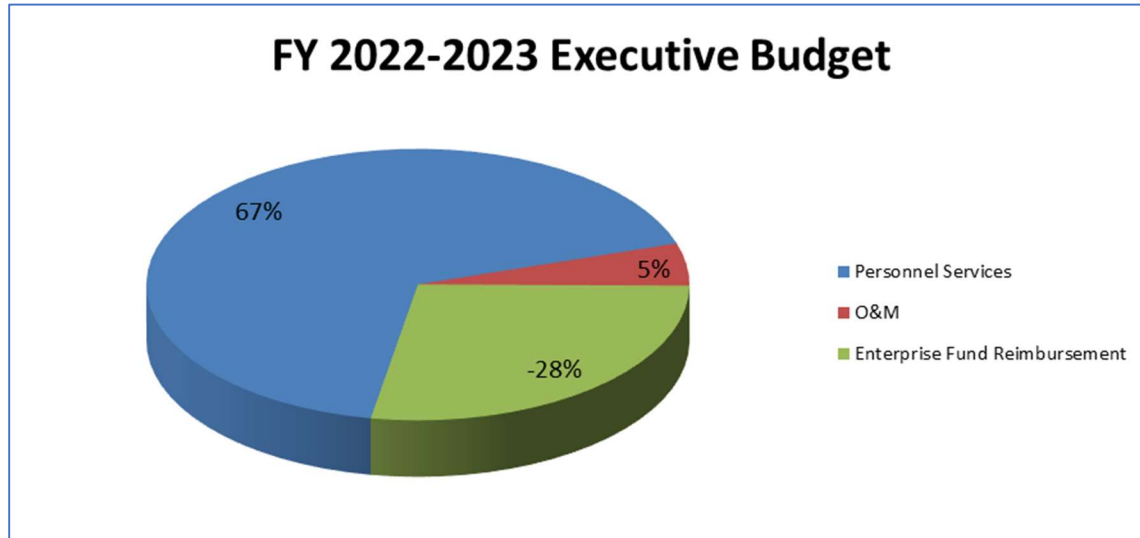
- Dispatch, paramedic, and animal control consolidation efforts with Davis County.
- Oversight of the Fiber to the Home Project.
- Provide training for the City's Management Team.
- Direct water conservation efforts

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000-491640	Personnel	\$7,904 increase for 3% COLA, and related contributions for retirement, ins. etc.	Yes	Open, Accessible, and Interactive Government

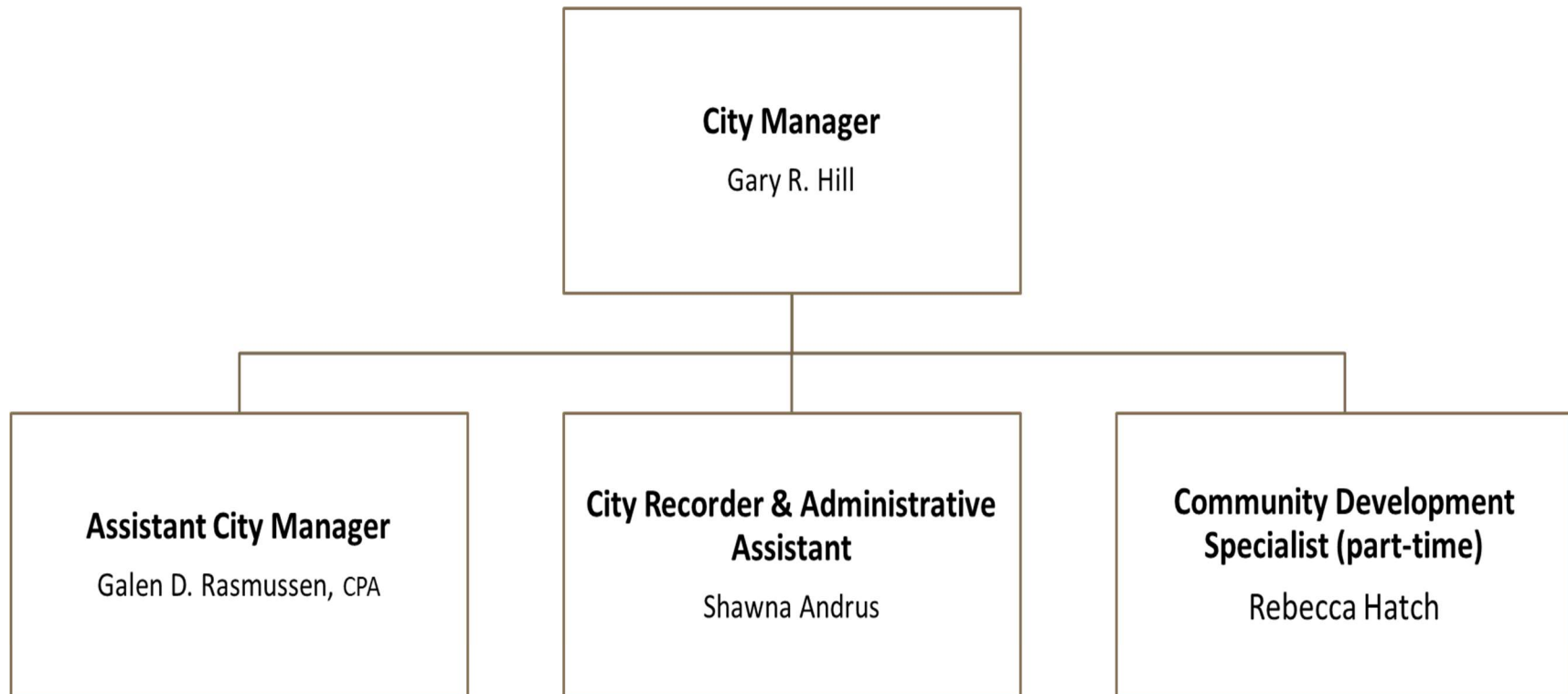
Executive Budget Graphs



Executive Budget

1	EXECUTIVE												1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
3	Account Number	Account Description	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	Fiscal Year	2023 Budget	Change	3
4													4
5	PERSONNEL SERVICES												5
6	104130 411000	Salaries - Perm Employees	197,307	217,676	227,117	115,421	115,421	230,842	224,594		231,321	6,727	6
7	104130 412000	Salaries-Temp & Part-Time	0	0	6,356	3,532	3,532	7,065	0		0	0	7
8	104130 413010	Fica Taxes	12,466	12,851	13,364	5,266	5,266	10,531	17,679		18,193	514	8
9	104130 413020	Employee Medical Ins	23,320	23,921	24,543	10,749	10,749	21,498	28,044		28,527	483	9
10	104130 413030	Employee Life Ins	1,101	1,161	1,170	535	535	1,070	1,316		1,353	37	10
11	104130 413040	State Retirement & 401 K	37,093	40,200	40,628	21,728	21,728	43,457	40,683		40,805	122	11
12	104130 425300	Vehicle Allowance	6,518	6,536	6,518	3,179	3,179	6,357	6,500		6,500	0	12
13	104130 491640	WorkersCompPremiumCharge-ISF	614	3,683	4,374	2,220	2,220	4,439	674		694	20	13
14	TOTAL PERSONNEL SERVICES		278,419	306,027	324,070	162,630	162,630	325,260	319,490	0	327,394	7,904	14
15													15
16	OPERATIONS & MAINTENANCE												16
17	104130 421000	Books Subscr & Mmbrshp	1,948	1,800	1,550	18	1,482	1,500	1,500		1,500		17
18	104130 423000	Travel & Training	11,614	6,824	4,057	8,553	447	9,000	9,000		9,000	0	18
19	104130 424000	Office Supplies	1,247	1,055	912	753	1,247	2,000	2,000		2,000	0	19
20	104130 425000	Equip Supplies & Maint	1,678	1,117	1,563	432	2,568	3,000	3,000		3,000	0	20
21	104130 426000	Bldg & Grnd Suppl & Maint	3,357	1,616	2,478	1,491	2,009	3,500	3,500		3,500	0	21
22	104130 427000	Utilities	0	0	1,574	966	(966)	0	0		0	0	22
23	104130 428000	Telephone Expense	189	0	0	85	915	1,000	1,000		1,000	0	23
24	104130 451100	Insurance & Surety Bonds	2,333	2,374	2,738	3,446	(946)	2,500	2,500		2,500	0	24
25	104130 461000	Miscellaneous Expense	6,859	1,068	10,481	11,257	(9,257)	2,000	2,000	12,000	2,000	0	25
26	TOTAL OPER. & MAINT.		29,226	15,854	25,354	27,000	(2,500)	24,500	24,500	12,000	24,500	0	26
27													27
28	TOTAL EXECUTIVE - GENERAL FUND		307,645	321,881	349,424	189,630	160,130	349,760	343,990	12,000	351,894	7,904	28
29													29
30	Enterprise Fund Reimbursement - Administrative Services												30
31	104130 496200	Admin Services ReimbAdjustment	(142,677)	(149,959)	(150,494)	(78,543)	(78,543)	(157,087)	(157,087)		(134,376)	22,711	31
32	Total Enterprise Fund Reimbursement - Admin. Services		(142,677)	(149,959)	(150,494)	(78,543)	(78,543)	(157,087)	(157,087)	0	(134,376)	22,711	32
33													33
34	TOTAL ADJUSTED EXECUTIVE - GENERAL FUND		164,968	171,922	198,930	111,087	81,587	192,673	186,903	12,000	217,518	30,615	34
35													35
36	CAPITAL PROJECTS												36
37	TOTAL EXECUTIVE - CAPITAL		0	0	0	0	0	0	0	0	0	0	37
38													38
39	BUDGET SUMMARY												39
40	104130	Executive - General Fund	164,968	171,922	198,930	111,087	81,587	192,673	186,903	196,903	217,518	30,615	40
41	454130	Executive - Capital Projects Fund	0	0	0	0	0	0	0		0	0	41
42	TOTAL EXECUTIVE - GENERAL & CAPITAL		164,968	171,922	198,930	111,087	81,587	192,673	186,903	196,903	217,518	30,615	42

Executive Organizational Chart



Human Resources Department

Department Description

The Human Resources (HR) and Payroll Department supports City departments with all HR, payroll, and benefits. This includes recruiting and hiring, wage and benefit surveys, labor law compliance, records management, company relationships, and workers' compensation. Payroll processes include bi-weekly payroll for approximately 180 full-time and 60 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 13 full-time and 310 part-time employees. The HR Department is staffed by two full-time employees.

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Continue update of procedures manual to ensure adequate process documentation.
- Assist with clean-up of payroll documentation long term storage.
- Assess City recruiting procedures to determine best practices.
- Columbus Day Training & Service event in October for all employees.
- Market assessment for Parks, Cemetery, Golf, Engineering & Finance staff.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
104134 - 411000	Salaries – Perm Employees	Budget change due to new employee merit increase and market adjustment	Yes	Professional, well-trained staff
104134 - 413020	Medical Ins	Decrease due to personnel change	Yes	Professional, well-trained staff
104134 - 415000	Employee Education Reimbursement	Increase for Tuition Reimbursement for Payroll Coordinator	Yes	Professional, well-trained staff

Operations and Maintenance

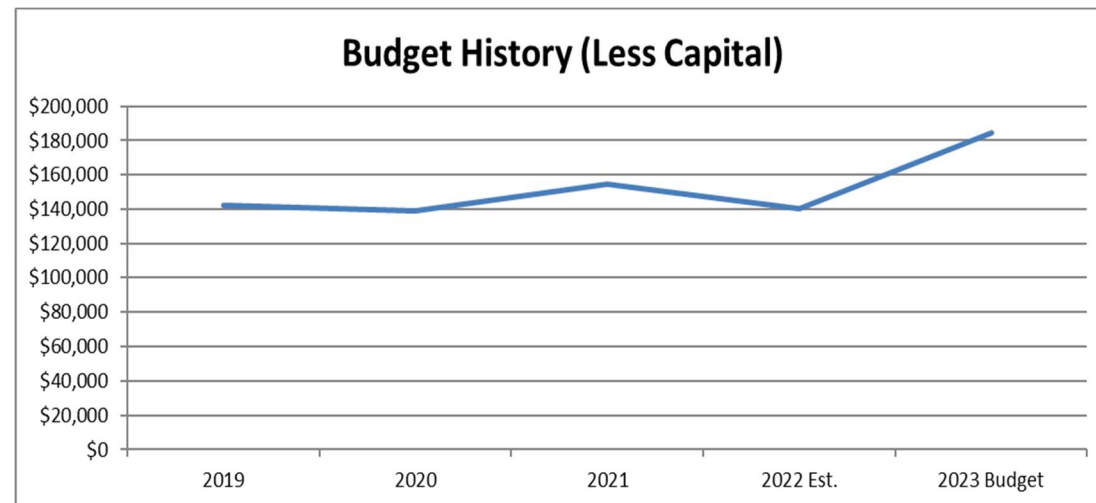
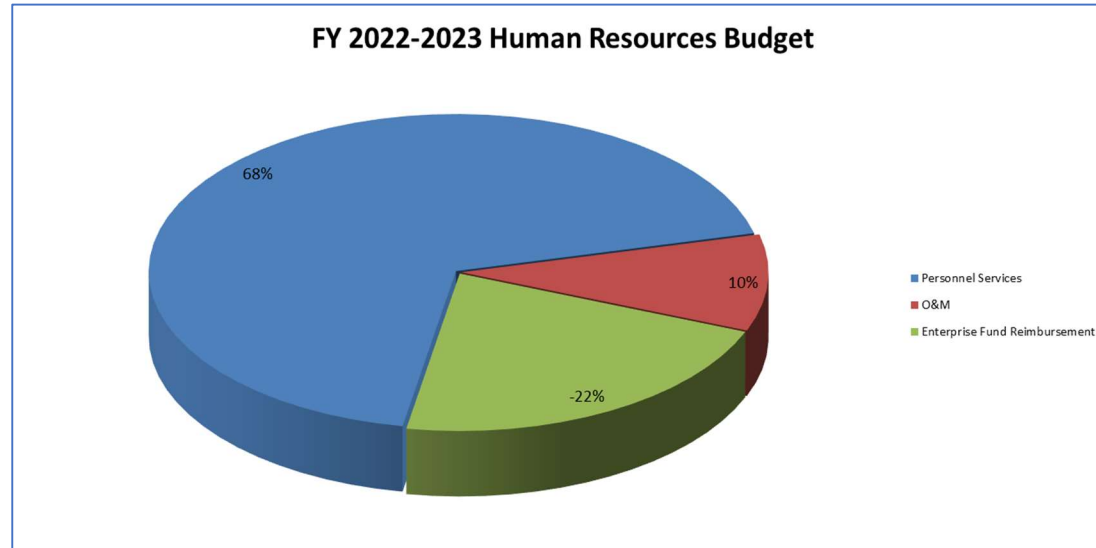
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
104134 - 429200	Computer	Increase due to Allocation from IT Department	Yes	Professional, well-trained staff
104134 - 451100	Insurance & Surety Bonds	5% increase over previous year	Yes	Professional, well-trained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

Performance Measures

Tier I <i>Open, Accessible & Interactive Government</i>					
Priority Objective: Professional, well trained staff					
Department Strategy:		Accurately provide biweekly payroll processing for Bountiful City and the South Davis Recreation District			
		Performance Measures			
		FY2021 Actual	FY2022 Target	FY2022 Actual	FY 2023 Target
Performance Indicator:	# of payrolls that were issued without corrections - Bountiful City	18	22	25	25
	# of payrolls that were reissued due to incorrect data - Bountiful City	8	4	1	1
	# of payrolls that were issued without corrections - South Davis Recreation	23	22	18	22
	# of payrolls that were reissued due to incorrect data - South Davis Recreation	3	4	8	4

Tier I Financial Balance & Accountability					
Priority Objective: Pay-as-you-go					
Department Strategy:		Process payroll payables within a two-week period after each payroll has been completed.			
Performance Indicator:		Performance Measures			
		FY2021	FY2022	FY2022	FY 2023
		Actual	Target	Actual	Target
# of payables processed within the two-week period after payroll - Bountiful City		49	49	49	49
# of payables processed after the two-week period - Bountiful City		0	0	0	0
# of payables processed within the two-week period after payroll - South Davis Recreation		19	19	19	19

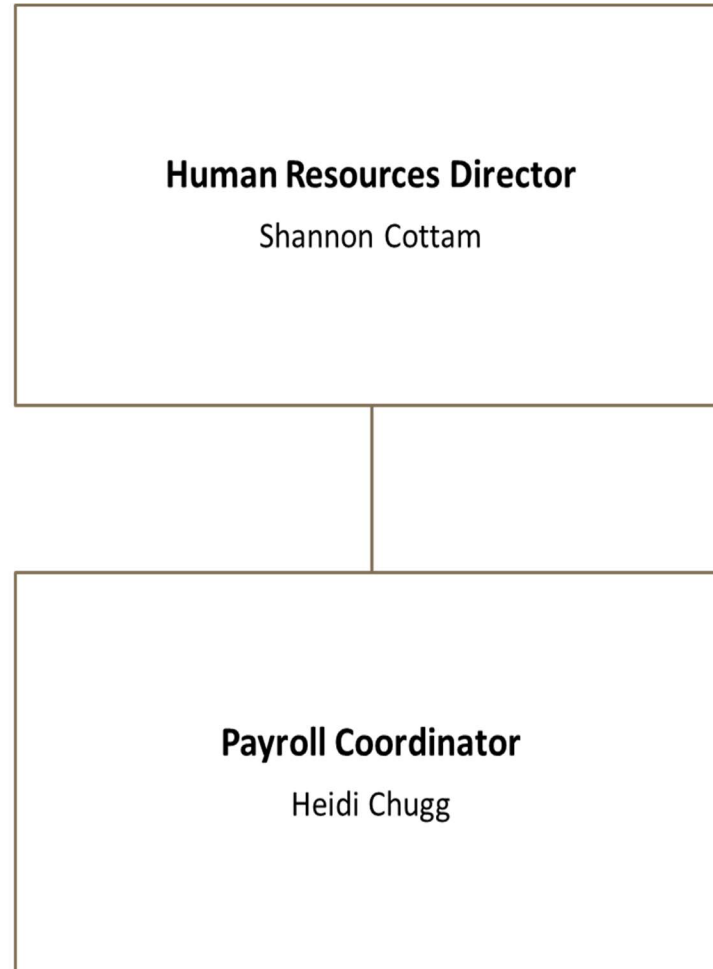
Human Resources Budget Graphs



Human Resources Budget

Account Number	Account Description	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	6 Month Actual	6 Month Estimate	Fiscal Year 2022 Est.	Fiscal Year 2022 Budget	Amended Fiscal Year 2022 Budget	Fiscal Year 2023 Budget	Dollar Change
PERSONNEL SERVICES											
104134 411000	Salaries - Perm Em	125,177	133,236	142,464	70,207	66,783	136,990	135,546		154,119	18,573
104134 413010	Fica Taxes	9,612	10,290	11,027	5,456	5,183	10,638	10,713		12,134	1,421
104134 413020	Employee Medical	25,682	27,220	29,259	9,186	11,494	20,680	32,205		22,417	(9,788)
104134 413030	Employee Life Ins	695	743	791	341	431	772	823		927	104
104134 413040	State Retirement &	23,795	24,787	26,649	13,318	12,669	25,987	25,849		28,620	2,771
104134 425300	Vehicle Allowance	4,501	4,514	4,501	2,195	2,331	4,526	4,489		4,489	0
104134 491640	WorkersCompPrer	393	417	446	219	210	429	407		462	55
TOTAL PERSONNEL SERVICES		189,856	201,206	215,137	100,922	99,100	200,022	210,032	0	223,169	13,137
OPERATIONS & MAINTENANCE											
104134 415000	Employee Educatic	0	0	0	0	0	0	0		2,500	2,500
104134 421000	Books Subscr & M	967	1,297	1,616	788	730	1,518	1,600		1,600	0
104134 423000	Travel & Training	4,241	3,884	1,975	908	3,100	4,008	4,100		4,100	0
104134 424000	Office Supplies	3,307	2,710	3,656	1,002	2,448	3,450	3,500		3,500	0
104134 425000	Equip Supplies & M	705	459	645	31	668	699	750		750	0
104134 426000	Bldg & Grnd Suppl	3,454	2,006	3,036	2,568	1,243	3,811	3,800		3,800	0
104134 428000	Telephone Expense	1,432	1,658	1,277	491	849	1,340	1,600		1,600	0
104134 429200	Computer Softwar	7,810	8,780	11,712	11,359	1,666	13,025	13,025		13,149	124
104134 429300	Computer	922	932	950	465	520	985	1,025		1,235	210
104134 451100	Insurance & Surety	1,502	1,638	1,959	2,420	0	2,420	1,978		2,545	567
104134 461000	Miscellaneous Exp	61	34	119	(0)	100	100	100		100	0
TOTAL OPER. & MAINT.		24,400	23,398	26,947	20,031	11,324	31,355	31,478	0	32,379	901
TOTAL HUMAN RESOURCES - GENERAL FUND		214,256	224,604	242,084	120,953	110,424	231,377	241,510	0	255,548	14,038
Enterprise Fund Reimbursement - Administrative Services											
104134 496200	Admin Services Re	(71,874)	(85,189)	(87,586)	(45,407)	(45,407)	(90,814)	(90,814)		(70,997)	19,817
Total Enterprise Fund Reimbursement - Admin. Services		(71,874)	(85,189)	(87,586)	(45,407)	(45,407)	(90,814)	(90,814)	0	(70,997)	19,817
TOTAL ADJUSTED HUMAN RESOURCES - GENERAL FUND		142,382	139,415	154,498	75,546	65,017	140,563	150,696	0	184,551	33,855
CAPITAL PROJECTS											
TOTAL HUMAN RESOURCES - CAPITAL		0	0	0	0	0	0	0	0	0	0
BUDGET SUMMARY											
104134	Human Resources	142,382	139,415	154,498	75,546	65,017	140,563	150,696	0	184,551	33,855
454134	Human Resources	0	0	0	0	0	0	0	0	0	0
TOTAL HUMAN RESOURCES - GENERAL & CAPITAL		142,382	139,415	154,498	75,546	65,017	140,563	150,696	0	184,551	33,855

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 area are connected via wireless point-to-point antennas. We collaborate with every department on the analysis and purchase of all new equipment or programs. Our goal is to provide all city employees with the latest technology which will enable them to make informed decisions. By using reliable state-of-the-art technology, departments will increase productivity and improve the quality of services provided to the citizens of Bountiful.

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Focus on network security by continuing to implement a Comprehensive Network Security and Vulnerability Assessment
 - As part of this effort, we plan to provide more regular employee training
- Continue to develop our Disaster Recovery and Business Continuity Plan
 - Expansion of our system security and data backup / restoration processes
 - Analyze and implement a Cloud-Backup solution
 - Test disaster response processes to verify recoverability
- Collaborate with administration and elected officials on the development of a fiber-to-the-home project
- Complete migration of our entire network to a new domain: This will culminate with the upgrade of the Munis Financial software
- Initiate implementation of Spillman Computer Aided Dispatch (CAD) System. This will be a county wide CAD System.
 - Installation to begin January - February 2023

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries – Perm Emp	3% Cost of Living increase and market adjustment	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
423000	Travel & Training	\$9,000 increase for the implementation of a regular employee computer training class sponsored by the I.T. Department	Yes	Cost allocation project

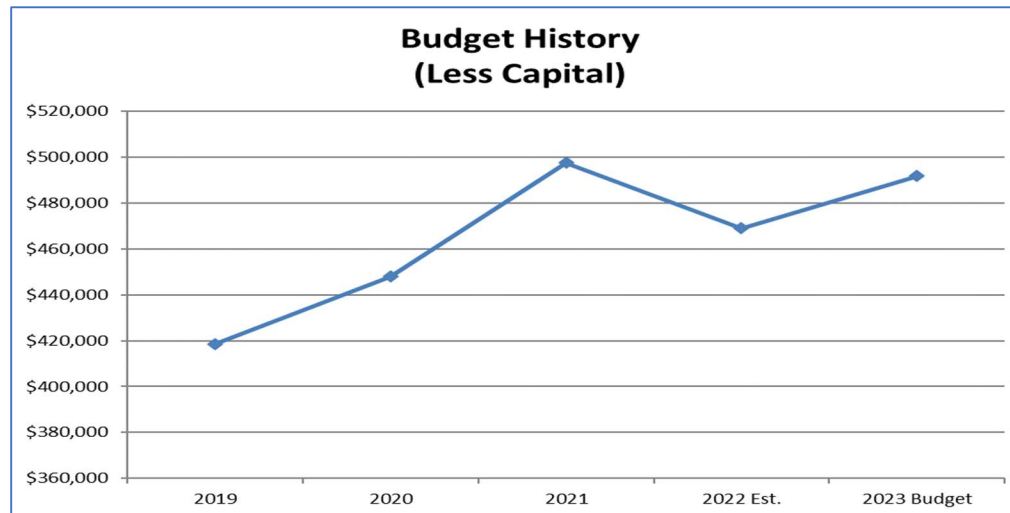
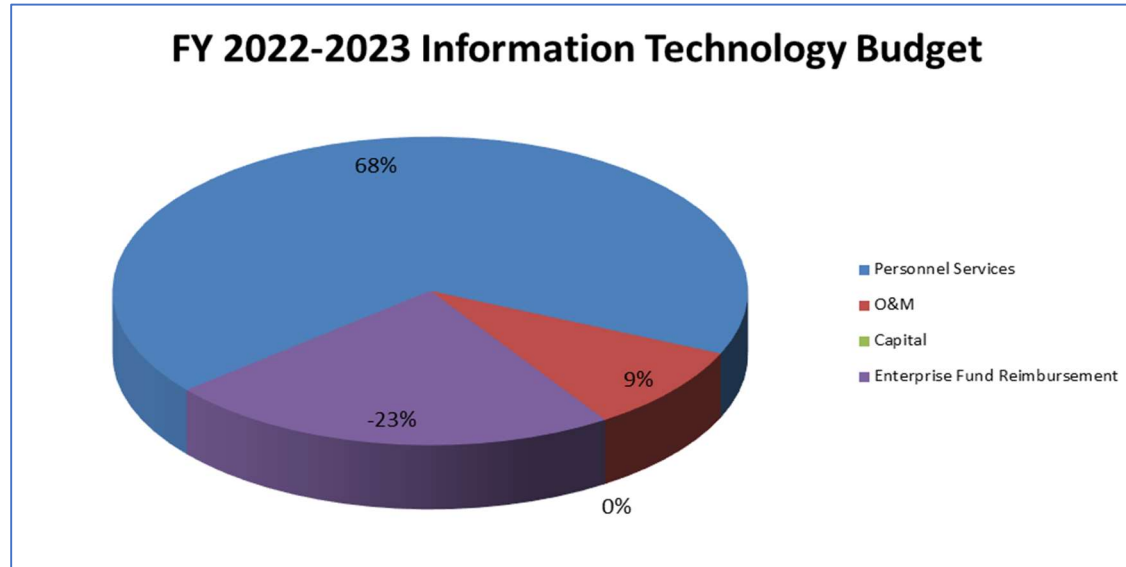
Performance Measures

Tier 1 <i>Improve & Maintain Infrastructure</i>					
Priority Objective: Stay ahead of the maintenance curve					
Department Strategy:		Build and Maintain the City's data, computer and telecommunications network			
		Performance Measures			
Performance Indicator:	Network Components Managed	FY2020	FY2021	FY2022	FY2023
	Physical Servers	4	6	8	11
	Virtual Servers	52	55	59	58
	Firewalls	3	3	3	3
	Network Switches	18	20	25	35
	Inbound Fiber Circuits	3	3	3	3
	Miles of fiber in the City's fiber ring	4	4	4	4
	Full-time Employees supported	180	180	180	225
	Desktop and laptop computers	240	250	260	280
	Active Directory Accounts	220	240	250	397
	Telephones	230	240	245	245
	Security Cameras	50	60	70	142
	Wireless Point-to-Point Locations	4	6	6	7
	Wireless Access Points	12	12	14	16
	Data Storage - Terabytes Stored	80TB	100TB	120TB	333TB

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.

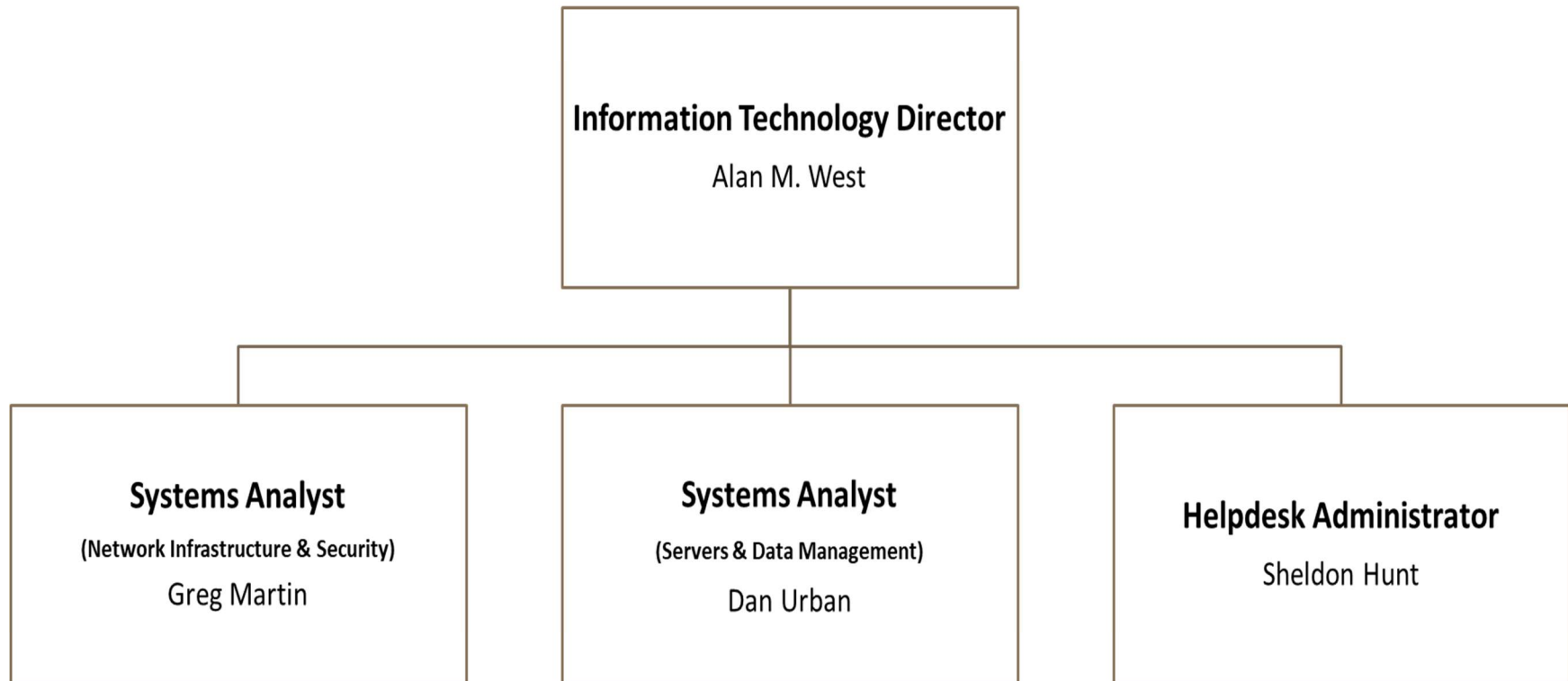
Information Technology Budget Graphs



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	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change	3
4													4
5	PERSONNEL SERVICES												5
6	104136 411000	Salaries - Perm Employees	278,744	301,877	317,632	181,924	183,142	365,066	384,417		411,784	27,367	6
7	104136 412000	Salaries-Temp & Part-Time	15,652	15,990	170	0	0	0	0		0	0	7
8	104136 413010	Fica Taxes	21,773	23,667	23,619	13,635	13,710	27,345	29,751		31,845	2,094	8
9	104136 413020	Employee Medical Ins	62,844	58,639	58,027	31,776	32,627	64,403	90,724		92,268	1,544	9
10	104136 413030	Employee Life Ins	1,559	1,698	1,740	933	1,170	2,103	2,326		2,474	148	10
11	104136 413040	State Retirement & 401 K	52,547	56,364	58,945	34,511	34,742	69,253	73,308		76,468	3,160	11
12	104136 425300	Vehicle Allowance	4,501	4,514	4,501	2,195	2,294	4,489	4,489		4,489	0	12
13	104136 491640	WorkersCompPremiumCharge-ISF	897	974	977	558	563	1,121	1,153		1,235	82	13
14	TOTAL PERSONNEL SERVICES		438,518	463,722	465,611	265,532	268,248	533,780	586,168	0	620,563	34,395	14
15													15
16	OPERATIONS & MAINTENANCE												16
17	104136 421000	Books Subscr & Mmbrshp	1,124	524	280	0	0	0	350		350	0	17
18	104136 423000	Travel & Training	5,347	2,447	1,182	534	2,500	3,034	3,400		12,400	9,000	18
19	104136 424000	Office Supplies	2,479	1,014	1,177	218	550	768	750		750	0	19
20	104136 425000	Equip Supplies & Maint	43,908	29,546	52,430	19,902	0	19,902	15,000		15,000	0	20
21	104136 426000	Bldg & Grnd Suppl & Maint	8,906	3,862	6,072	3,616	5,000	8,616	9,000		9,000	0	21
22	104136 428000	Telephone Expense	8,129	6,541	6,158	1,287	4,000	5,287	9,000		9,000	0	22
23	104136 429200	Computer Software	15,101	27,935	21,098	1,723	14,000	15,723	15,000		15,000	0	23
24	104136 429300	Computer Hardware	4,487	3,390	1,786	1,480	10,000	11,480	12,000		12,000	0	24
25	104136 431000	Profess & Tech Services	10,973	11,394	22,500	2,415	2,400	4,815	5,000		5,000	0	25
26	104136 451100	Insurance & Surety Bonds	3,850	3,841	4,753	6,615	0	6,615	4,570		4,570	0	26
27	104136 461000	Miscellaneous Expense	160	0	49	34	0	34	0		0	0	27
28	TOTAL OPER. & MAINT.		104,463	90,493	117,486	37,824	38,450	76,274	74,070	0	83,070	9,000	28
29													29
30	TOTAL INFORMATION TECHNOLOGY - GENERAL FUND		542,981	554,215	583,097	303,356	306,698	610,054	660,238	0	703,633	43,395	30
31													31
32	Enterprise Fund Reimbursement - Administrative Services												32
33	104136 496200	Admin Services ReimbAdjustment	(124,480)	(125,949)	(135,104)	(70,533)	(70,533)	(141,066)	(141,065)		(211,912)	(70,847)	33
34	Total Enterprise Fund Reimbursement - Admin. Services		(124,480)	(125,949)	(135,104)	(70,533)	(70,533)	(141,066)	(141,065)	0	(211,912)	(70,847)	34
35													35
36	TOTAL ADJUSTED INFORMATION TECHNOLOGY - GENERAL FUND		418,501	428,266	447,993	232,823	236,165	468,988	519,173	0	491,721	(27,452)	36
37													37
38	INFORMATION TECHNOLOGY - CAPITAL PROJECTS												38
39	454136 474500	Machinery & Equipment	0	19,667	49,534	0	0	0	0	34,390	0	0	39
40	TOTAL INFORMATION TECHNOLOGY - CAPITAL		0	19,667	49,534	0	0	0	0	34,390	0	0	40
41													41
42	BUDGET SUMMARY												42
43	104136	Information Systems - Gen. Fund	418,501	428,266	447,993	232,823	236,165	468,988	519,173	0	491,721	(27,452)	43
44	454136	Information Systems - Capital Proj.	0	19,667	49,534	0	0	0	0	34,390	0	0	44
45	TOTAL INFORMATION TECHNOLOGY- GENERAL & CAPITAL		418,501	447,933	497,527	232,823	236,165	468,988	519,173	34,390	491,721	(27,452)	45

Information Technology Organizational Chart



Finance Department

Department Description

The Finance Department primarily serves other departments and elected officials of the City in a support function that helps those departments and leaders make informed decisions and more effectively accomplish their responsibilities. We perform financial and reporting functions for all operations of the City of Bountiful and the South Davis Recreation District (SDRD) including: accounts payable, accounting, safeguarding of assets through accountability, internal and external reporting for departmental and overall City management, annual audits and financial reports, financial analysis, bonding and financial work for adequate oversight as deemed necessary by the governing body and management. Staffing includes four full-time employees and one part-time employee.

Major Roles & Critical Functions

- Educate, train, and create policies and procedures focused on maintaining financial stability
- Ensure the City is compliant with all financial requirements of the State and other regulatory bodies
- Accurately account for City operations and provide required financial reports
- Provide financial analysis and data needed to facilitate informed decision making of City departments and the City Council

Fiscal Year Priorities

- Work alongside the Executive, Legal, and Parks departments to issue, track, and ensure legal compliance for general obligation bonds. The bond proceeds will be used for the acquisition and park development costs of the Washington Elementary property, as authorized by the 2020 election
- Work alongside Information Technology and Treasury staff to upgrade the City's operating software (Munis) to a newer version
- Attend professional finance, accounting, and treasury trainings to ensure we are current with all applicable financial standards and regulations
- Attend City software trainings to ensure we are able to take advantage of all software capabilities, efficiencies, and enhancements
- Implement the Government Accounting Standards Board's (GASB) statement number 87 on leases for the SDRD

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 of \$34,979 to cover 3% cost-of-living adjustment and market adjustments	Yes	Open, Accessible, & Interactive Government
413020	Employee Medical Insurance	Increase of \$1,483 for a 4.0% 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
424000	Office Supplies	Reduced budget by \$1,500 as public music licenses will now be budgeted out of the Legislative Department for concerts in the park.	Yes	Preserve Community Identity & Vitality
431000	Profess & Tech Services	This budget line is for an annual actuarial report. There is an in-depth report bi-annually with a less expensive update in the off years. FY2023 is the in-depth year while FY2022 was just an update so the FY2023 budgeted fees are increased. Finance's portion is increased by \$1,500.	No	Transparency
431040	Bank & Investment Account Fees	The General Fund's portion of City's investment advisor and bank analysis fees have increased due to the fund's increased cash balances. The \$1,600 increase represents the General Fund's portion of those increases.	Yes	Open, Accessible, & Interactive Government
431100	Legal And Auditing Fees	The City's financial audit fees are expected to increase in FY2023. The \$1,342 increase is the General Fund's portion of the estimated increase.	Yes	Financial Balance & Accountability
451100	Insurance & Surety Bonds	The \$1,918 increase is an estimated insurance premium increase for the City's liability insurance coverage	Yes	Sustainable Bountiful
496200	Admin Service Reimb. Adjustment	This account is for the interfund reimbursements of administrative services charged to Enterprise fund departments of the City. This account has been set up to offset Finance Department personnel and operating costs associated with time spent on those operations and reporting. The increase from FY2022 to 2023 results from the increased personnel and operating costs of the Finance Department.	Yes	Financial Balance & Accountability

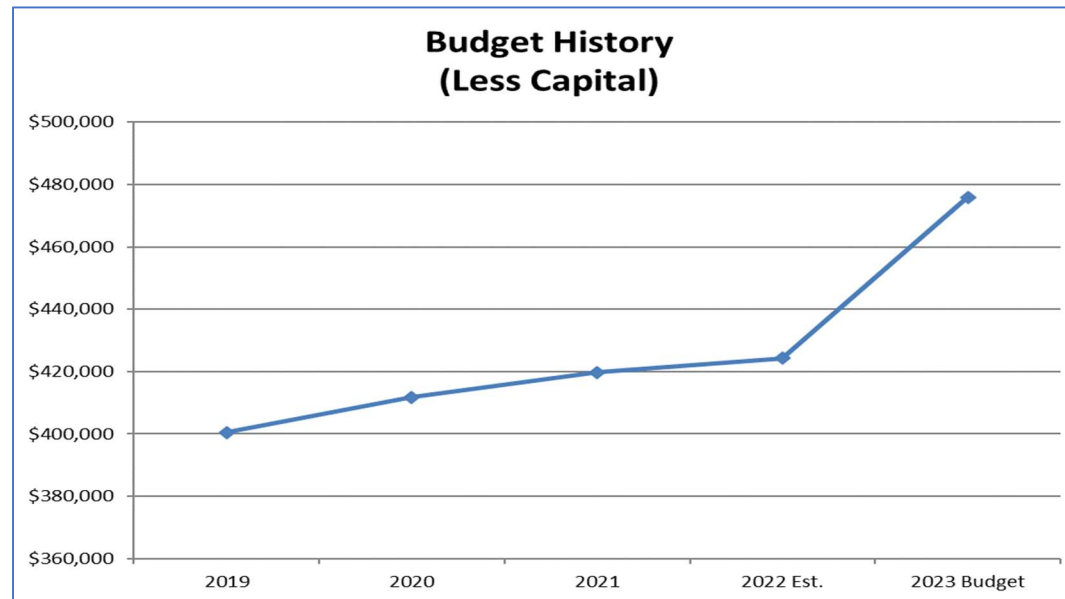
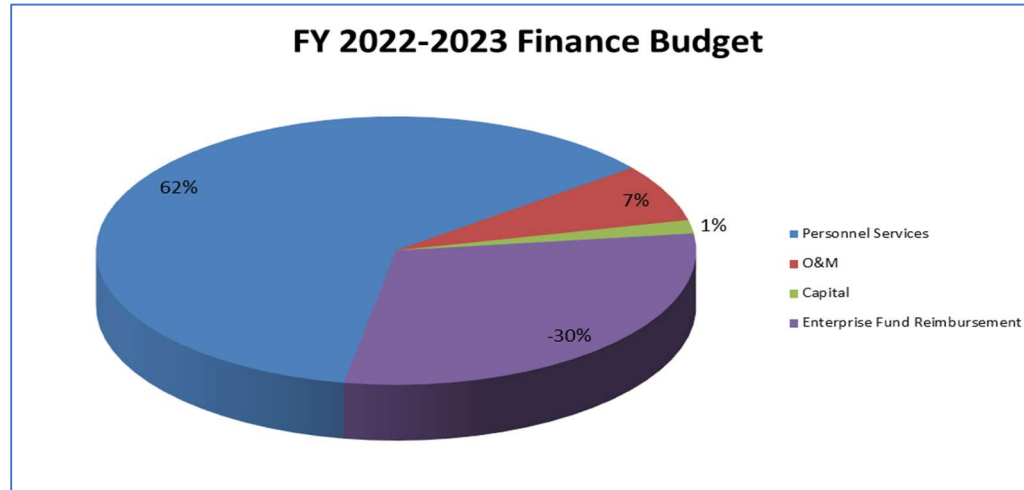
Performance Measures

Tier 1 City Priority: <i>Financial Balance & Accountability</i>					
Priority Objective: <i>Pay-as-you-go</i>					
Department Strategy:	Work to bring all funds in compliance with the City's minimum unreserved fund balance/net position target balances as stated in the City's <i>Fund Balance & Reserves Policy</i>				
Performance Indicator:	Performance Measures				
	Did the fund achieve the minimum balance?	FY2020 Actual	FY2021 Actual	FY2022 Target	FY2023 Budget
	General Fund	Yes	Yes	On Track	Budgeted
	Capital Projects Fund	Yes	Yes	On Track	Budgeted
	Water Fund	No	Yes	On Track	Budgeted
	Power Fund	Yes	Yes	On Track	Budgeted
	Landfill/Sanitation Fund	Yes	Yes	On Track	Budgeted
	Storm Water Fund	Yes	Yes	On Track	Budgeted
	Golf Fund	Yes	Yes	On Track	Budgeted
	Recycle Fund	No	No	No	No
	Cemetery Fund	Yes	Yes	On Track	Budgeted

Tier 1 City Priority: <i>Financial Balance & Accountability</i>					
Priority Objective: <i>Transparency</i>					
Department Strategy:	Accurately account for City operations and provide required financial reports to residents and regulatory agencies				
Performance Indicator:	Performance Measures				
		FY2020 Actual	FY2021 Actual	FY2022 Target	FY2023 Target
	Did the FY ACFR receive an unmodified opinion by the independent audit?	Yes	Yes	On Track	Goal
	Did the FY ACFR receive the certificate of achievement from the GFOA?	Yes - 41st consecutive year	In process of review	On Track	Goal
	Timely submission of ACFR and transparency reports to the State Auditor's Office?	Yes	Yes	On Track	Goal

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

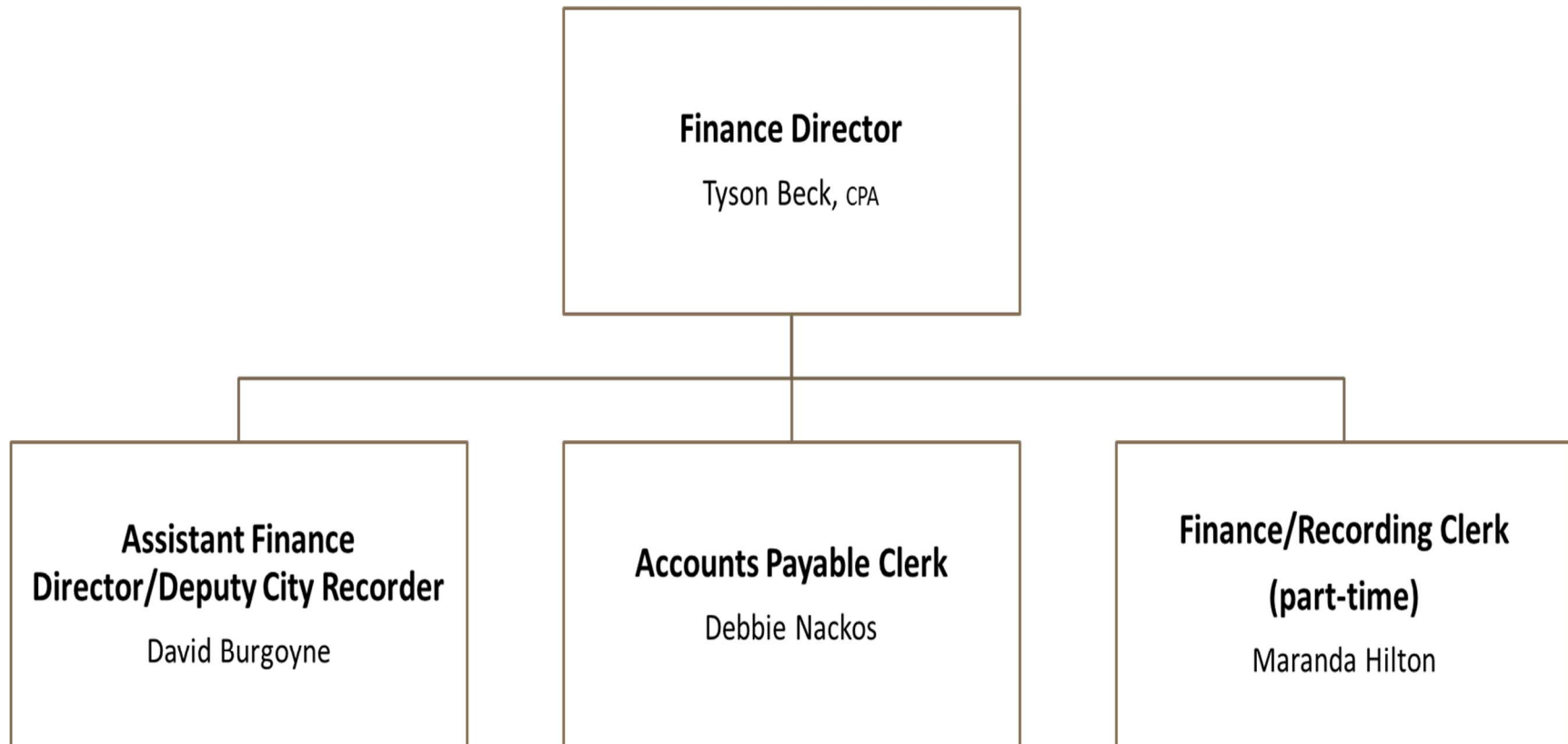
Finance Budget Graphs



Finance Budget

1	FINANCE													1
2														2
3														3
4														4
5														5
6	104140	411000	Salaries - Perm Employees	383,142	409,258	426,114	225,095	210,229	435,324	437,213		472,192	34,979	6
7	104140	412000	Salaries-Temp & Part-Time	16,428	16,604	15,290	8,058	10,354	18,412	25,163		27,190	2,027	7
8	104140	413010	Fica Taxes	29,041	31,314	32,088	16,690	16,418	33,108	36,059		38,890	2,831	8
9	104140	413020	Employee Medical Ins	79,638	80,127	84,558	35,730	47,062	82,792	85,918		87,401	1,483	9
10	104140	413030	Employee Life Ins	2,138	2,274	2,331	1,075	1,332	2,408	2,594		2,790	196	10
11	104140	413040	State Retirement & 401 K	70,017	73,428	78,363	42,701	39,881	82,581	83,377		87,686	4,309	11
12	104140	425300	Vehicle Allowance	9,002	9,027	9,002	4,390	4,578	8,968	8,978		8,978	0	12
13	104140	491640	WorkersCompPremiumCharge-ISF	1,232	1,311	1,358	716	684	1,400	1,387		1,498	111	13
14	TOTAL PERSONNEL SERVICES			590,638	623,342	649,103	334,455	330,539	664,994	680,689	0	726,624	45,935	14
15														15
16	OPERATIONS & MAINTENANCE													16
17	104140	421000	Books Subscr & Mmbrshp	1,191	1,344	1,221	323	865	1,188	1,200		1,285	85	17
18	104140	423000	Travel & Training	8,525	3,985	4,060	1,276	5,500	6,776	9,000		9,000	0	18
19	104140	424000	Office Supplies	4,681	4,317	4,785	1,493	2,500	3,993	4,500		3,000	(1,500)	19
20	104140	425000	Equip Supplies & Maint	2,799	715	1,868	91	1,180	1,271	1,600		1,600	0	20
21	104140	426000	Bldg & Grnd Suppl & Maint	7,979	3,915	6,011	7,286	4,196	11,482	8,000		8,000	0	21
22	104140	428000	Telephone Expense	2,384	2,595	2,356	1,112	1,520	2,632	2,600		2,600	0	22
23	104140	429200	Computer Software	20,630	23,805	17,208	15,960	937	16,897	18,000		18,266	266	23
24	104140	429300	Computer Hardware	1,745	1,735	1,742	80	1,715	1,795	2,000		1,755	(245)	24
25	104140	431000	Profess & Tech Services	2,893	1,037	2,638	0	1,050	1,050	1,000		2,500	1,500	25
26	104140	431040	Bank & Investment Account Fees	1,874	2,132	3,755	1,894	2,606	4,500	3,000		4,600	1,600	26
27	104140	431050	Credit Card Merchant Fees	5,662	5,845	6,504	3,634	3,848	7,483	6,700		7,500	800	27
28	104140	431100	Legal And Auditing Fees	10,621	11,278	12,076	11,146	0	11,146	11,145		12,487	1,342	28
29	104140	451100	Insurance & Surety Bonds	4,882	5,188	5,985	7,581	0	7,581	6,042		7,960	1,918	29
30	104140	461000	Miscellaneous Expense	906	1,066	713	819	200	1,019	1,200		1,200	0	30
31	TOTAL OPER. & MAINT.			76,770	68,956	70,921	52,696	26,117	78,812	75,987	0	81,752	5,765	31
32														32
33	TOTAL FINANCE - GENERAL FUND			667,408	692,298	720,024	387,151	356,656	743,806	756,676	0	808,376	51,700	33
34														34
35	Enterprise Fund Reimbursement - Administrative Services													35
36	104140	496200	Admin Services ReimbAdjustment	(286,998)	(296,867)	(322,392)	(168,013)	(168,013)	(336,026)	(336,026)		(351,456)	(15,430)	36
37	Total Enterprise Fund Reimbursement - Admin. Services			(286,998)	(296,867)	(322,392)	(168,013)	(168,013)	(336,026)	(336,026)	0	(351,456)	(15,430)	37
38														38
39	TOTAL ADJUSTED FINANCE - GENERAL FUND			380,410	395,431	397,632	219,138	188,643	407,780	420,650	0	456,920	36,270	39
40														40
41	FINANCE - CAPITAL PROJECTS													41
42	454140	431040	Bank & Investment Account Fees	20,068	16,282	17,914	8,231	8,325	16,556	19,000		19,000	0	42
43	454140	474500	Machinery & Equipment	0	0	4,219	0	0	0	0		0	0	43
44	TOTAL FINANCE - CAPITAL			20,068	16,282	22,133	8,231	8,325	16,556	19,000	0	19,000	0	44
45														45
46	BUDGET SUMMARY													46
47	104140		Finance - General Fund	380,410	395,431	397,632	219,138	188,643	407,780	420,650	0	456,920	36,270	47
48	454140		Finance - Capital Projects	20,068	16,282	22,133	8,231	8,325	16,556	19,000	0	19,000	0	48
49	TOTAL FINANCE GENERAL & CAPITAL			400,478	411,713	419,765	227,369	196,968	424,336	439,650	0	475,920	36,270	49

Finance Organizational Chart



Treasury Department

Department Description

The Treasury Department serves as the primary interface for Bountiful City and our customers in utility billing services by telephone and the customer service desk. We perform utility service setups, billing, disconnects, payment processing, and overall customer service. 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 as governed and regulated by the Utah Money Management Act and Utah Money Management Council Rules. We also perform various accounting and reporting functions for the South Davis Recreation District. Our staff consists of 5 full time and 2 part time employees.

Major Roles & Critical Functions

- Provide world class friendly customer service: account set-ups, disconnects, accurate billing and payment processing, telephone and walk in inquiries.
- Maintain adequate liquidity to meet current cash flow needs of the city.
- Monitor economic activity and investment opportunities to safely maximize return on the city's investment portfolio.
- Make prudent investment choices based on changing economic and world conditions.
- Provide accurate and timely information regarding Bountiful City's deposits and investments to Mayor Harris, the City Council, and State regulatory bodies.

Fiscal Year Priorities

- Successfully implement utility billing software updates and train staff on the updates.
- Insure cross-training for Customer Service Representatives is in place and task instructions are up to date as part of succession planning.
- Take advantage of software and other training opportunities to improve efficiencies of operations.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries-Perm Employees	Increase by \$13,076 to cover scheduled merit increases and an overall 3% cost of living adjustment.	Yes	Open Accessible & Interactive Government
413020	Employee Medical Ins.	This account includes an increase of \$630 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
451100	Insurance & Surety Bonds	This account includes an increase of \$1,336 for increased bonding costs for employees	Yes	Open Accessible & Interactive Government
429200	Computer Software	This account includes a \$5,115 increase determined by the IT department for software costs.	Yes	Open Accessible & Interactive Government

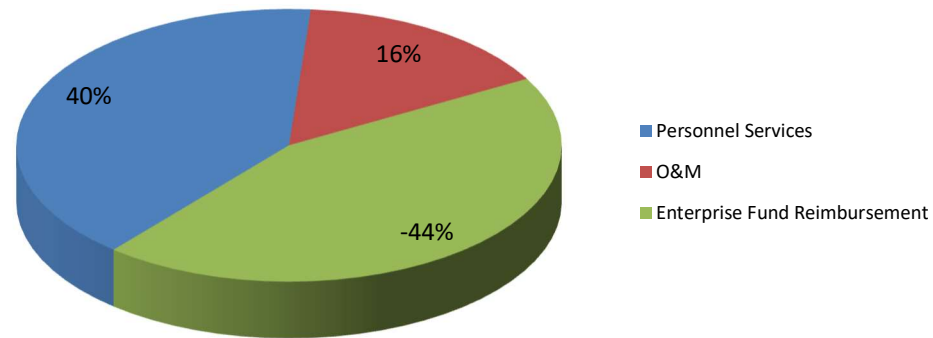
Performance Measures

Tier 1: <i>Open, Accessible & Interactive Government</i>						
Priority Objective: Communication of Accomplishments						
Department Strategy:	Reduce the Monthly Number of Paper Utility Bills by enrolling in "Go Green" Email Billing.					
			Performance Measures			
Performance Indicator:	Accurate and timely customer billing.	FY2020	FY2021	FY2021	FY2022	FY2023
		<u>Actual</u>	<u>Target</u>	<u>Actual</u>	<u>Target</u>	<u>Target</u>
	Number of paper bills generated	14,416	14,200	14,013	14,000	13,800

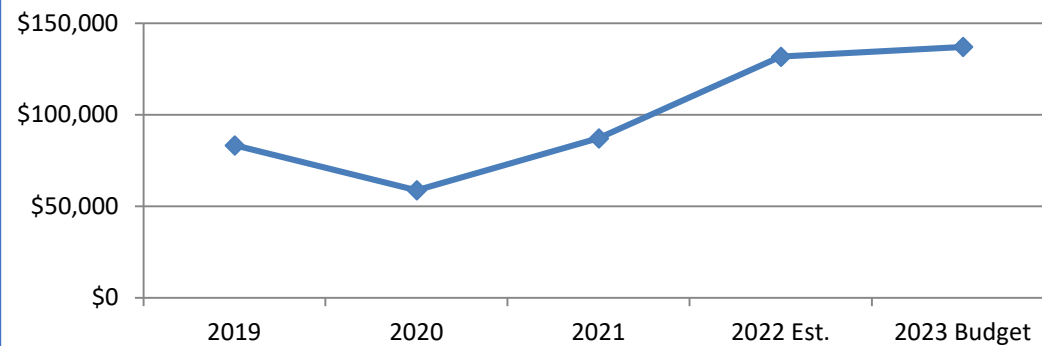
Priority Objective: <i>Financial Balance and Accountability</i>						
Department Strategy:	City's portfolio safety and yield ("Actual") to equal or exceed Utah Public Treasurer's Investment Fund ("Target").					
	Performance Measures					
	FY2020	FY2020	FY2021	FY2021	FY2022	FY2023
	<u>Target</u>	<u>Actual</u>	<u>Target</u>	<u>Actual</u>	<u>Target</u>	<u>Target</u>
Performance Indicator:	0.9353%	2.310%	1.000%	1.130%	1.000%	1.125%

Treasury Budget Graphs

FY 2022-2023 Treasury Budget



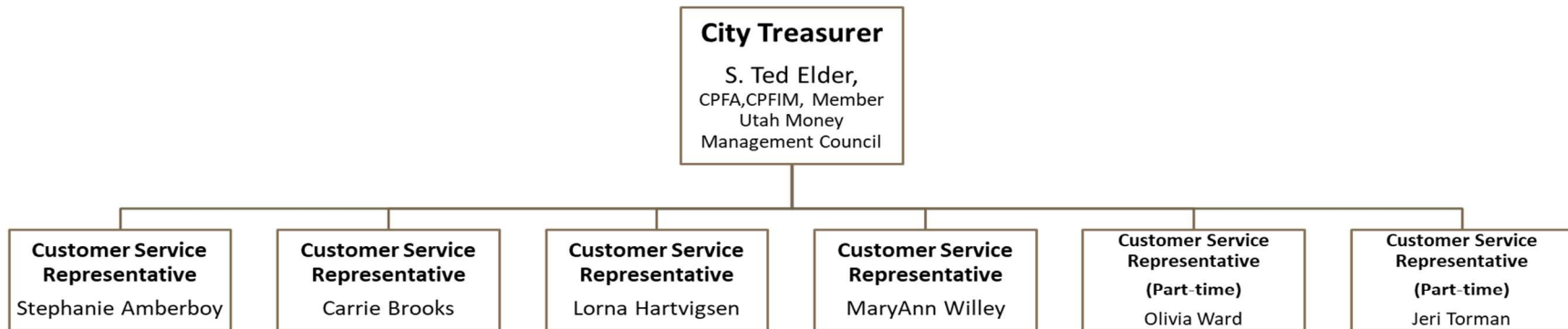
**Budget History
(Less Capital)**



Treasury Budget

1	TREASURY												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	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change	3
4													4
5	PERSONNEL SERVICES												5
6	104143 411000	Salaries - Perm Employees	251,381	264,511	278,524	141,050	158,729	299,779	299,779		312,855	13,076	6
7	104143 412000	Salaries-Temp & Part-Time	30,158	30,776	33,098	15,952	17,000	32,952	34,873		35,924	1,051	7
8	104143 413010	Fica Taxes	21,941	22,938	24,256	12,220	13,000	25,220	25,944		27,025	1,081	8
9	104143 413020	Employee Medical Ins	19,895	20,535	21,346	16,665	17,396	34,061	34,061		34,691	630	9
10	104143 413030	Employee Life Ins	1,712	1,792	1,846	803	1,596	2,399	2,399		2,475	76	10
11	104143 413040	State Retirement & 401 K	45,065	46,403	52,316	26,757	30,410	57,167	57,168		58,097	929	11
12	104143 425300	Vehicle Allowance	4,501	4,514	4,501	2,195	2,294	4,489	4,489		4,489	0	12
13	104143 491640	WorkersCompPremiumCharge-ISF	867	907	958	483	521	1,004	1,004		1,046	42	13
14	TOTAL PERSONNEL SERVICES		375,520	392,375	416,845	216,123	240,946	457,069	459,717	0	476,603	16,886	14
15													15
16	OPERATIONS & MAINTENANCE												16
17	104143 421000	Books Subscr & Mmbrshp	867	557	689	599	0	599	500		750	250	17
18	104143 423000	Travel & Training	4,395	2,519	89	2,143	4,200	6,343	6,500		6,500	0	18
19	104143 424000	Office Supplies	4,152	3,601	5,202	2,092	1,800	3,892	4,000		4,000	0	19
20	104143 425000	Equip Supplies & Maint	1,036	1,073	2,337	478	500	978	1,000		1,000	0	20
21	104143 426000	Bldg & Grnd Suppl & Maint	13,065	5,744	8,699	5,360	6,640	12,000	12,000		12,000	0	21
22	104143 428000	Telephone Expense	3,502	4,142	4,612	1,388	1,400	2,788	3,000		3,000	0	22
23	104143 429050	Util Billing Supplies	127,747	104,774	102,170	51,431	58,500	109,931	110,000		110,000	0	23
24	104143 429200	Computer Software	25,918	29,451	25,331	23,785	2,800	26,585	26,626		31,741	5,115	24
25	104143 429300	Computer Hardware	2,807	2,973	13,584	441	2,250	2,691	2,826		2,826	0	25
26	104143 451100	Insurance & Surety Bonds	4,326	4,283	5,016	6,394	0	6,394	5,064		6,400	1,336	26
27	104143 452300	Uncollectible Accounts	12,218	7,224	8,808	3,797	3,000	6,797	6,000		6,000	0	27
28	104143 461000	Miscellaneous Expense	707	801	220	204	750	954	1,000		1,000	0	28
29	104143 463000	Cash Over Or Short	15	10	16	(23)	0	(23)	0		0	0	29
30	TOTAL OPER. AND MAINT.		200,755	167,152	176,775	98,090	81,840	179,930	178,516	0	185,217	6,701	30
31													31
32	TOTAL TREASURY - GEN. FUND		576,275	559,527	593,620	314,213	322,786	636,999	638,233	0	661,820	23,587	32
33													33
34	Enterprise Fund Reimbursement - Administrative Services												34
35	104143 496200	Admin Services ReimbAdjustment	(492,854)	(500,688)	(506,334)	(252,621)	(252,621)	(505,242)	(505,242)		(524,656)	(19,414)	35
36	Total Enterprise Fund Reimbursement - Admin. Services		(492,854)	(500,688)	(506,334)	(252,621)	(252,621)	(505,242)	(505,242)	0	(524,656)	(19,414)	36
37													37
38	TOTAL ADJUSTED TREASURY - GENERAL FUND		83,421	58,839	87,286	61,592	70,165	131,757	132,991	0	137,164	4,173	38
39													39
40	TREASURY - CAPITAL PROJECTS												40
41													41
42	TOTAL TREASURY - CAP. PROJ.		0	0	0	0	0	0	0	0	0	0	42
43													43
44	BUDGET SUMMARY												44
45	104143	Treasury - General Fund	83,421	58,839	87,286	61,592	70,165	131,757	132,991	0	137,164	4,173	45
46	454143	Treasury - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0	46
47	TOTAL TREASURY GENERAL & CAPITAL		83,421	58,839	87,286	61,592	70,165	131,757	132,991	0	137,164	4,173	47

Treasury Organizational Chart



Government Buildings Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Get trained in Office 365; Complete classes in Excel and Word, become proficient in using software features tasks, scheduling, and calendars
- Develop/provide ongoing and future projected capital expenditures to City buildings responsible department(s)
- Get educated/trained on City building equipment and systems (Building Maintenance Best Practices, Johnson Controls, META Systems)
- Work in co-operation with Parks Department to remodel Summerwood and Session Trailhead bathrooms
- Work in co-operation with Parks Department to remodel/upgrade greenhouses

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries – Perm Employees	Increase by \$1946 to cover scheduled merit increases and an overall 3% cost-of-living adjustment	Yes	Sustainable Bountiful

413020	Employee Medical Insurance	This account includes an increase of \$325 for changes in employee choices in health insurance plans and overall premium increase	Yes	Sustainable Bountiful
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Operations and Maintenance

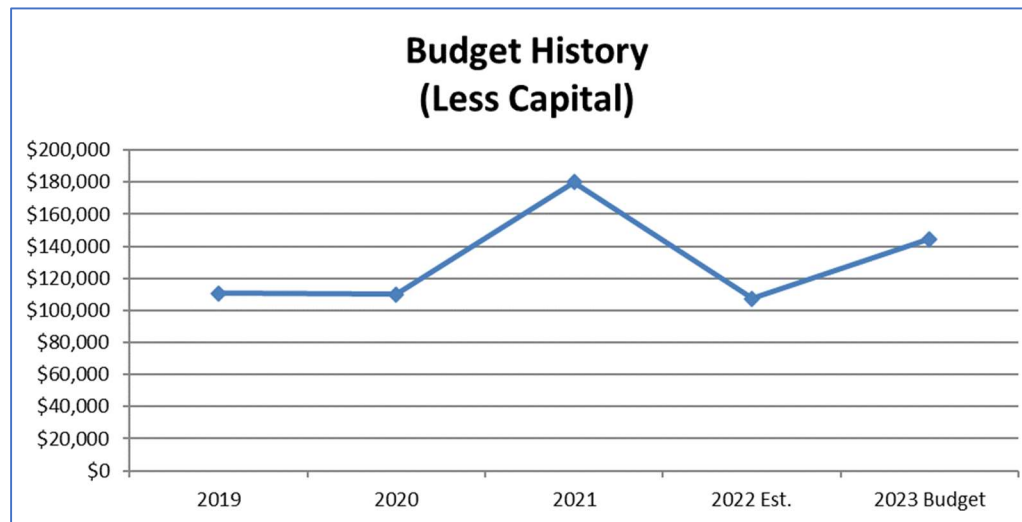
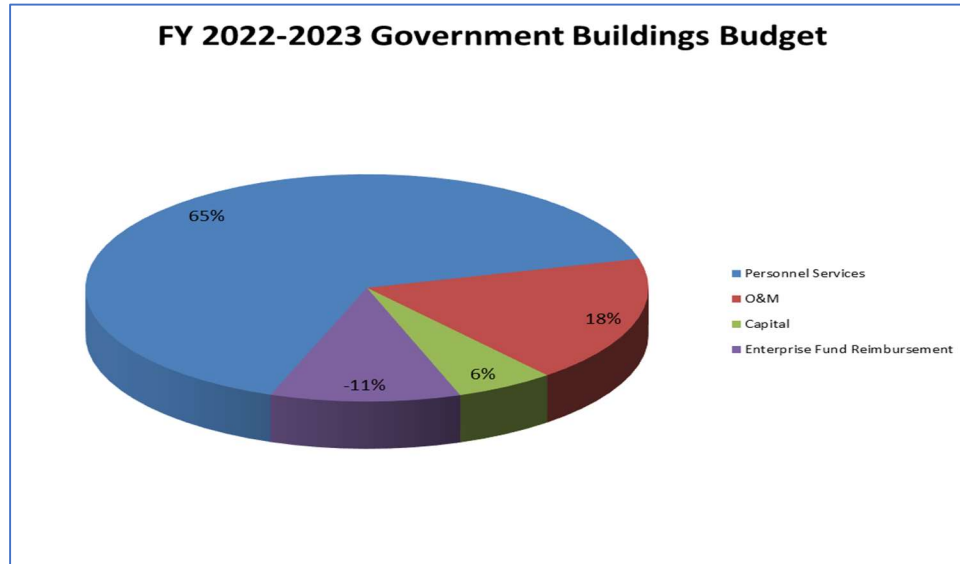
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
423000	Travel and Training	Increase by \$500 to cover increasing costs of travel, lodging, and software and systems training courses/classes	Yes	Professional, Well-Trained Staff
425000	Equipment Supplies and Maintenance	Increase of \$800 to cover increasing costs of fuels, supplies, and equipment parts	Yes	Sustainable Bountiful
426000	Building and Grounds Supplies and Maintenance	Increase \$5000 to cover costs of shipping, supplies, and equipment. In addition, we plan to fix, repair, and rewire the firepit controls at Bountiful Town Square.	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 (11), monthly.				
		Performance Measures				
		FY2021 Target	FY2021 Actual	FY2022 Target	FY2022 Actual	FY2023 Target
Performance Indicator:						
Inspect all electrical, HVAC, plumbing, doors windows, AED, fire systems, etc. for any needed repairs						
(11 Buildings x 12 months = 132)		132	132	132	132	132

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 needed repairs				
		Performance Measures				
		FY2021 Target	FY2021 Actual	FY2022 Target	FY2022 Actual	FY2023 Target
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.	Follow Maintenance Procedures and Reporting	Completed	Follow Maintenance Procedures and Reporting	On-track to complete	Follow Maintenance Procedures and Reporting

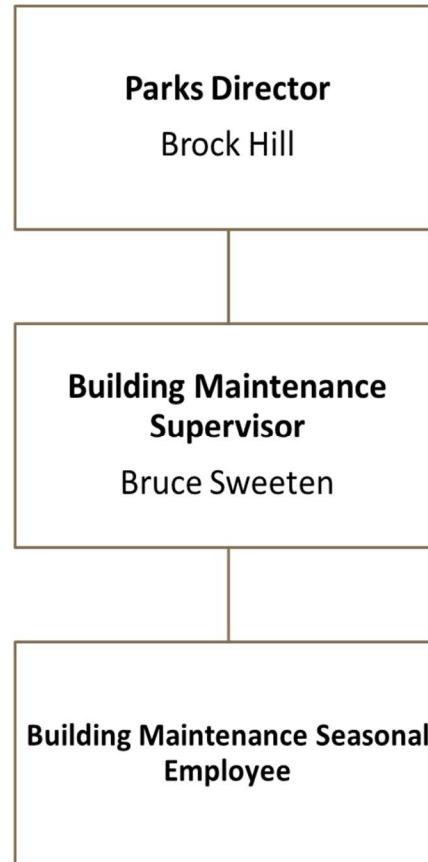
Government Buildings Budget Graphs



Government Buildings Budget

1	GOVERNMENT BUILDINGS									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	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change	3
4													4
5	PERSONNEL SERVICES												5
6	104160 411000	Salaries - Perm Employees	68,124	66,424	69,444	35,872	32,255	68,127	68,127		70,073	1,946	6
7	104160 412000	Salaries-Temp & Part-Time	1,172	4,405	10,064	0	2,500	2,500	10,500		10,500	0	7
8	104160 413010	Fica Taxes	5,018	5,122	5,820	2,630	2,850	5,480	6,015		6,164	149	8
9	104160 413020	Employee Medical Ins	15,959	16,830	18,050	7,884	7,800	15,684	17,875		18,200	325	9
10	104160 413030	Employee Life Ins	362	370	372	170	200	370	408		419	11	10
11	104160 413040	State Retirement & 401 K	12,954	12,409	13,174	6,805	6,187	12,992	12,992		13,013	21	11
12	104160 491640	WorkersCompPremiumCharge-ISF	1,402	1,429	1,603	723	730	1,453	2,359		2,417	58	12
13	TOTAL PERSONNEL SERVICES		104,991	106,989	118,527	54,084	52,522	106,606	118,276	0	120,786	2,510	13
14													14
15	OPERATIONS & MAINTENANCE												15
16	104160 423000	Travel & Training	380	0	0	0	1,200	1,200	1,500		2,000	500	16
17	104160 424000	Office Supplies	140	89	70	0	150	150	200		200	0	17
18	104160 425000	Equip Supplies & Maint	5,919	5,173	15,407	2,383	3,000	5,383	5,700		6,500	800	18
19	104160 426000	Bldg & Grnd Suppl & Maint	14,657	15,810	16,326	4,902	10,000	14,902	15,500		22,500	7,000	19
20	104160 428000	Telephone Expense	0	0	0	0	0	0	100		100	0	20
21	104160 431400	Landfill Fees	0	0	0	0	0	0	60		60	0	21
22	104160 448000	Operating Supplies	2,190	2,355	2,101	931	1,000	1,931	2,000		2,000	0	22
23	104160 461000	Miscellaneous Expense	30	30	0	0	0	0	60		60	0	23
24	TOTAL OPER. & MAINT.		23,316	23,457	33,904	8,216	15,350	23,566	25,120	0	33,420	8,300	24
25													25
26	GOVT BLDGS - GEN. FUND		128,307	130,446	152,431	62,300	67,872	130,172	143,396	0	154,206	10,810	26
27													27
28	Enterprise Fund Reimbursement - Administrative Services												28
29	104160 496200	Admin Services ReimbAdjustment	(17,576)	(20,572)	(21,953)	(11,442)	(11,441)	(22,883)	(22,883)		(20,202)	2,681	29
30	Total Enterprise Fund Reimbursement - Admin. Services		(17,576)	(20,572)	(21,953)	(11,442)	(11,441)	(22,883)	(22,883)	0	(20,202)	2,681	30
31													31
32	TOTAL ADJUSTED GOV'T BLDGS - GENERAL FUND		110,731	109,874	130,478	50,858	56,431	107,289	120,513	0	134,004	13,491	32
33													33
34	GENERAL GOV'T BLDGS - CAPITAL PROJECTS												34
35	454160 474500	Machinery & Equipment	0	0	49,636	0	0	0	0		10,500	10,500	35
36	TOTAL GOVT BLDGS - CAP.		0	0	49,636	0	0	0	0	0	10,500	10,500	36
37													37
38	BUDGET SUMMARY												38
39	104160	Gen. Govt. Buildings - Gen. Fund	110,731	109,874	130,478	50,858	56,431	107,289	120,513	0	134,004	13,491	39
40	454160	Gen. Govt. Buildings - Capital Proj.	0	0	49,636	0	0	0	0	0	10,500	10,500	40
41	TOTAL GOVT BLDGS - GEN & CAP		110,731	109,874	180,114	50,858	56,431	107,289	120,513	0	144,504	23,991	41

Government Buildings Organizational Chart



Police Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Begin transition to a new CAD/RMS/Mobile software.
- Replace, train and develop new supervisory staff.
- Continue countywide discussions regarding dispatch services.
- Complete the Utah Chief's of Police Association Accreditation Program.
- Promote practices that focus on department employee wellness.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
104210-411000 104219-411000	Salaries - Perm Employees	Merit increase for 36 eligible employees and 3% COLA. Market pay adjustment increase for all sworn employees.	Yes	Public Safety
104210-413020	Employee Medical Insurance	Increase in employee medical insurance due to employee selection changes and overall premium increase.	Yes	Public Safety
413040	State Retirement & 401K	Increases in State retirement costs and 401K contributions	Yes	Public Safety
412000	Crossing Guard	Increase of 3% in wages for crossing guards	Yes	Public Safety
104219-412000	Enhanced 911	Increase due to merit for part time employee and moved from the Personnel Services Part Time into the 911 Part Time account.	Yes	Public Safety
104219-413020	Employee Medical Insurance	Enhanced 911 insurance decreased due to less people signing up for coverage.	No	Public Safety

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
451100	Insurance & Surety Bonds	Increase in insurance and bonds	Yes	Improve and Maintain Infrastructure
431600	Animal Control	Increase in animal control costs	Yes	Public Safety
425410	Fuel and Oil	Increase in fuel costs	Yes	Public Safety
425500	Terminal Maintenance & Queries	Increase to software costs. Items moved to this account from Public Safety Supplies. Public Safety Supplies will be reduced by the same amount.	Yes	Public Safety
445100	Public Safety Supplies	Decrease due to moving software items into the Terminal Maintenance account.	No	Public Safety
411100	Liquor Law	Increase in DUI funding from the state	No	Public Safety

Performance Measures

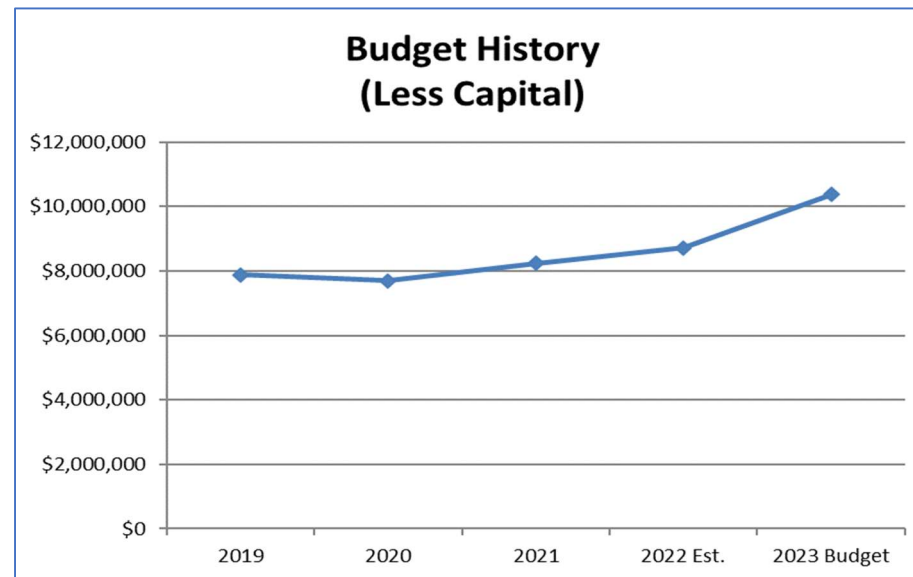
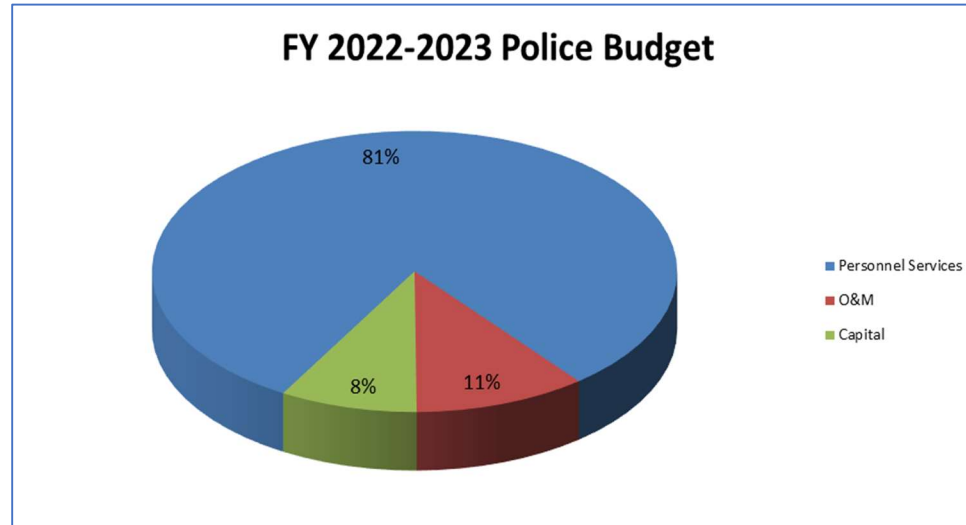
Tier 3 <i>Public Safety & Emergency Preparedness</i>				
Priority Objective:	Community Oriented Police and Fire			
Department Strategy:	Maintain and organize public records.			
Performance Indicator:	Records division will organize and discard files.	Performance Measures		
		FY2021	FY2022	FY2023
		Actual	Actual	Budget
		N/A	N/A	5.0

Tier 3, <i>Public Safety and Emergency Preparedness</i>				
Priority Objective:	Community Oriented Police			
Department Strategy:	Community Engagement Activities. Participate in 10 organized community activities.			
Performance Indicator:	Number of events attended	Performance Measures		
		FY2021	FY2022	FY2023
		Actual	Actual	Budget
		3	6	10

Tier 2, <i>Preserve Community Identity & Validity</i>				
Priority Objective:	Public Safety			
Department Strategy:	Be below the national average for police response times to calls for service.			
Performance Indicator:	Be below the National average response time of 10 minutes.	Performance Measures		
		FY2021	FY2022	FY2023
		Actual	Actual	Target
		N/A	6.44	7

Tier 1 <i>Open, Accessible, and Interactive Government</i>				
Priority Objective: Customer Relations				
Department Strategy:	Dispatch priority calls below the national standard of two minutes (Time call is received to time call dispatched)			
		Performance Measures		
Performance Indicator:	Dispatch call times under two minutes	FY2021 Actual	FY2022 Actual	FY2023 Target
		N/A	N/A	2.0

Police Budget Graphs



Police Budget

1	POLICE										Amended			1
2														2
3	Account Number		Account Description	Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	3	
4				2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change	4
5	PERSONNEL SERVICES													5
6	104210	411000	Salaries - Perm Employees	466,653	461,940	501,855	100,333	117,724	218,057	218,057		214,889	(3,168)	6
7	104210	411100	Salaries - Officer	2,475,845	2,607,217	2,620,167	1,266,579	1,406,579	2,673,158	2,674,225		3,211,048	536,823	7
8	104210	411400	Salaries - Spec Protect	5,913	7,132	4,243	3,982	7,000	10,982	3,700		3,700	0	8
9	104210	412000	Salaries-Temp & Part-Time	79,959	76,692	59,858	29,413	36,115	65,528	70,602		71,431	829	9
10	104210	413010	Fica Taxes	260,296	269,629	268,705	104,508	116,500	221,008	229,045		269,933	40,888	10
11	104210	413020	Employee Medical Ins	749,990	800,079	852,930	291,236	350,000	641,236	808,187		831,125	22,938	11
12	104210	413030	Employee Life Ins	18,470	19,559	19,144	6,742	8,742	15,484	17,722		20,857	3,135	12
13	104210	413040	State Retirement & 401 K	1,229,859	1,262,567	1,358,761	596,532	736,532	1,333,064	1,379,383		1,651,407	272,024	13
14	104210	413060	Unemployment Reimb	0	0	0	4,093	0	4,093	0		0	0	14
15	104210	414000	Uniform Allowance	34,995	36,784	49,196	18,276	10,188	28,464	28,464		28,464	0	15
16	104210	491640	WorkersCompPremiumCharge-ISF	53,530	56,328	56,118	26,324	28,085	54,409	54,409		65,154	10,745	16
17	TOTAL PERSONNEL SERVICES			5,375,512	5,597,928	5,790,976	2,448,018	2,817,465	5,265,483	5,483,794	0	6,368,007	884,213	17
18														18
19	OPERATIONS & MAINTENANCE													19
20	104210	415000	Employee Education Reimb	5,245	5,643	4,227	0	7,500	7,500	12,500		15,000	2,500	20
21	104210	421000	Books Subscr & Mmbrshp	1,289	3,027	4,207	1,384	2,575	3,959	3,959		3,959	0	21
22	104210	422000	Public Notices	7,246	2,991	5,015	0	5,000	5,000	5,000		5,000	0	22
23	104210	423000	Travel & Training	40,949	29,968	27,059	11,937	20,000	31,937	21,678		21,678	0	23
24	104210	424000	Office Supplies	17,888	11,543	10,157	2,515	11,600	14,115	12,000		12,000	0	24
25	104210	425000	Equip Supplies & Maint	0	0	82	9	0	9	0		0	0	25
26	104210	425200	Communication Equip Maint	26,474	408	694	802	3,948	4,750	4,750		4,750	0	26
27	104210	425410	Fuel And Oil	69,101	42,354	32,358	21,730	30,607	52,337	102,060		149,008	46,948	27
28	104210	425430	Service & Parts	109,316	145,372	99,818	43,342	105,000	148,342	65,000		65,000	0	28
29	104210	425500	Terminal Maint & Queries	112,966	121,704	130,868	11,541	120,000	131,541	110,397		129,233	18,836	29
30	104210	426000	Bldg & Grnd Suppl & Maint	92,625	91,522	96,157	36,179	63,152	99,331	67,331		67,331	0	30
31	104210	426010	Tire House Maintenance	4,904	3,543	11,760	3,072	947	4,019	4,019		4,019	0	31
32	104210	427000	Utilities	111,464	126,927	125,624	62,336	62,664	125,000	105,000		105,000	0	32
33	104210	427700	Utilities - Jeep Posse	4,696	4,734	4,912	2,419	2,500	4,919	2,500		2,500	0	33
34	104210	428000	Telephone Expense	24,281	43,661	38,685	17,486	35,783	53,269	53,269		53,269	0	34
35	104210	429300	Computer Hardware	3,832	1,834	2,005	1,139	4,000	5,139	5,803		5,803	0	35
36	104210	431050	Credit Card Merchant Fees	551	505	411	268	400	668	1,000		1,000	0	36
37	104210	431200	Informant & Intelligence	0	0	0	(650)	1,000	350	500		500	0	37
38	104210	431600	Animal Control Services	101,929	116,510	125,701	52,797	73,915	126,712	126,712		140,673	13,961	38
39	104210	432000	Examination & Evaluation	8,113	7,050	7,107	4,328	27,000	31,328	630		630	0	39
40	104210	445100	Public Safety Supplies	150,297	92,508	127,807	37,498	80,000	117,498	100,786		83,686	(17,100)	40

Police Budget (continued)

1	POLICE										Amended			1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2	
3	Account Number		Account Description	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change	3
4														4
5	104210	445300	Special Suppl Tech Svs	819	6,896	3,592	628	2,000	2,628	2,569		2,569		5
6	104210	451100	Insurance & Surety Bonds	54,098	56,808	67,404	84,816	0	84,816	68,050		89,056	21,006	6
7	104210	461000	Miscellaneous Expense	2,515	3,025	1,725	525	700	1,225	600		600	0	7
8	TOTAL OPER. & MAINT.			950,598	918,534	927,376	396,100	660,291	1,056,391	876,113	0	962,264	86,151	8
9														9
10	TOTAL POLICE - GENERAL FUND			6,326,110	6,516,462	6,718,352	2,844,118	3,477,756	6,321,874	6,359,907	0	7,330,271	970,364	10
11														11
12	POLICE - RESERVE OFFICER PROGRAM													12
13	PERSONNEL SERVICES													13
14	104215	411100	Salaries - Officer	1,475	102	739	624	7,000	7,624	7,756		7,756	(0)	14
15	104215	413010	Fica Taxes	118	9	59	48	500	548	639		639	0	15
16	104215	413030	Employee Life Ins	400	176	376	176	600	776	850		850	0	16
17	104215	414000	Uniform Allowance	0	308	0	132	450	582	600		600	0	17
18	104215	461000	Miscellaneous Expense	30	0	0	34	0	34	0		0	0	18
19	104215	491640	WorkersCompPremiumCharge-ISF	31	2	15	13	125	138	155		155	0	19
20	TOTAL PERSONNEL SERVICES			2,054	597	1,189	1,028	8,675	9,703	10,000	0	10,000	0	20
21														21
22	OPERATIONS & MAINTENANCE													22
23														23
24	TOTAL OPER. & MAINT.			0	0	0	0	0	0	0	0	0	0	24
25														25
26	TOTAL RESERVE OFFICER - GENERAL FUND			2,054	597	1,189	1,028	8,675	9,703	10,000	0	10,000	0	26
27														27
28	POLICE - CROSSING GUARDS													28
29	PERSONNEL SERVICES													29
30	104216	412000	Salaries-Temp & Part-Time	124,369	119,028	96,264	51,654	65,000	116,654	135,750		140,000	4,250	30
31	104216	413010	Fica Taxes	9,514	9,106	7,364	3,952	5,000	8,952	10,384		10,710	326	31
32	104216	413040	State Retirement & 401 K	0	0	53	154	0	154	0		0	0	32
35	104216	491640	WorkersCompPremiumCharge-ISF	2,488	2,381	1,925	1,033	1,250	2,283	2,715		2,800	85	35
36	TOTAL PERSONNEL SERVICES			136,371	130,515	105,607	56,793	71,250	128,043	148,849	0	153,510	4,661	36

Police Budget (continued)

1	POLICE												1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
3	Account Number	Account Description	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	Fiscal Year	2023 Budget	Change	3
4													4
5	OPERATIONS & MAINTENANCE											0	5
6	104216 445100	Public Safety Supplies	1,698	1,550	1,068	694	1,506	2,200	2,200		2,200	0	6
7	104216 461000	Miscellaneous Expense	296	293	253	102	0	102	0		0	0	7
8	TOTAL OPER. & MAINT.		1,994	1,843	1,321	796	1,506	2,302	2,200	0	2,200	0	8
9													9
10	TOTAL CROSSING GUARDS - G. F.		138,365	132,358	106,928	57,589	72,756	130,345	151,049	0	155,710	4,661	10
11													11
12	POLICE - SCHOOL RESOURCE OFFICER												12
13	PERSONNEL SERVICES												13
15	104217 411100	Salaries - Officer	2,984	8,535	30,045	50,687	0	50,687	0		0	0	15
16	104217 411110	Salaries - SRO	133,504	128,340	147,383	70,518	70,518	141,036	111,713		126,064	14,351	16
17	104217 411120	Salaries - PROS	62,006	37,409	48,604	27,992	45,000	72,992	101,768		136,642	34,874	17
18	104217 411130	Salaries - PROS II	24,664	10,982	11,975	8,942	15,000	23,942	49,204		49,239	35	18
19	104217 413010	Fica Taxes	16,237	13,356	17,109	11,660	12,000	23,660	20,171		23,940	3,769	19
20	104217 413020	Employee Medical Ins	45,783	44,243	58,020	28,233	29,000	57,233	34,022		34,601	579	20
21	104217 413030	Employee Life Ins	756	784	1,007	540	550	1,090	708		791	83	21
22	104217 413040	State Retirement & 401 K	63,707	65,831	85,009	52,456	53,000	105,456	57,857		65,383	7,526	22
23	104217 491640	WorkersCompPremiumCharge-ISF	4,470	3,710	4,768	3,169	3,200	6,369	5,254		6,239	985	23
24	TOTAL PERSONNEL SERVICES		354,113	313,190	403,921	254,199	228,268	482,467	380,697	0	442,898	62,201	24
25													25
26	OPERATIONS & MAINTENANCE												26
27													27
28	TOTAL OPER. & MAINT.		0	0	0	0	0	0	0	0	0	0	28
29													29
30	TOTAL SCHOOL RESOURCE OFFICER - GENERAL FUND		354,113	313,190	403,921	254,199	228,268	482,467	380,697	0	442,898	62,201	30
31													31
32	LIQUOR LAW ENFORCEMENT												32
33	PERSONNEL SERVICES												33
34	104218 411100	Salaries - Officer	5,741	4,281	1,738	873	5,000	5,873	30,097		13,000	(17,097)	34
35	104218 411200	D.U.I Cases	10,116	10,000	10,000	5,000	5,000	10,000	3,062		10,000	6,938	35
36	104218 413010	Fica Taxes	435	322	130	65	400	465	2,537		1,759	(778)	36
37	104218 413020	Employee Medical Ins	735	395	96	0	0	0	0		0	0	37
38	104218 413040	State Retirement & 401 K	98	4	22	0	0	0	0		0	0	38
39	104218 491640	WorkersCompPremiumCharge-ISF	109	86	34	17	250	267	663		460	(203)	39
40	TOTAL PERSONNEL SERVICES		17,234	15,088	12,020	5,955	10,650	16,605	36,359	0	25,219	(11,140)	40

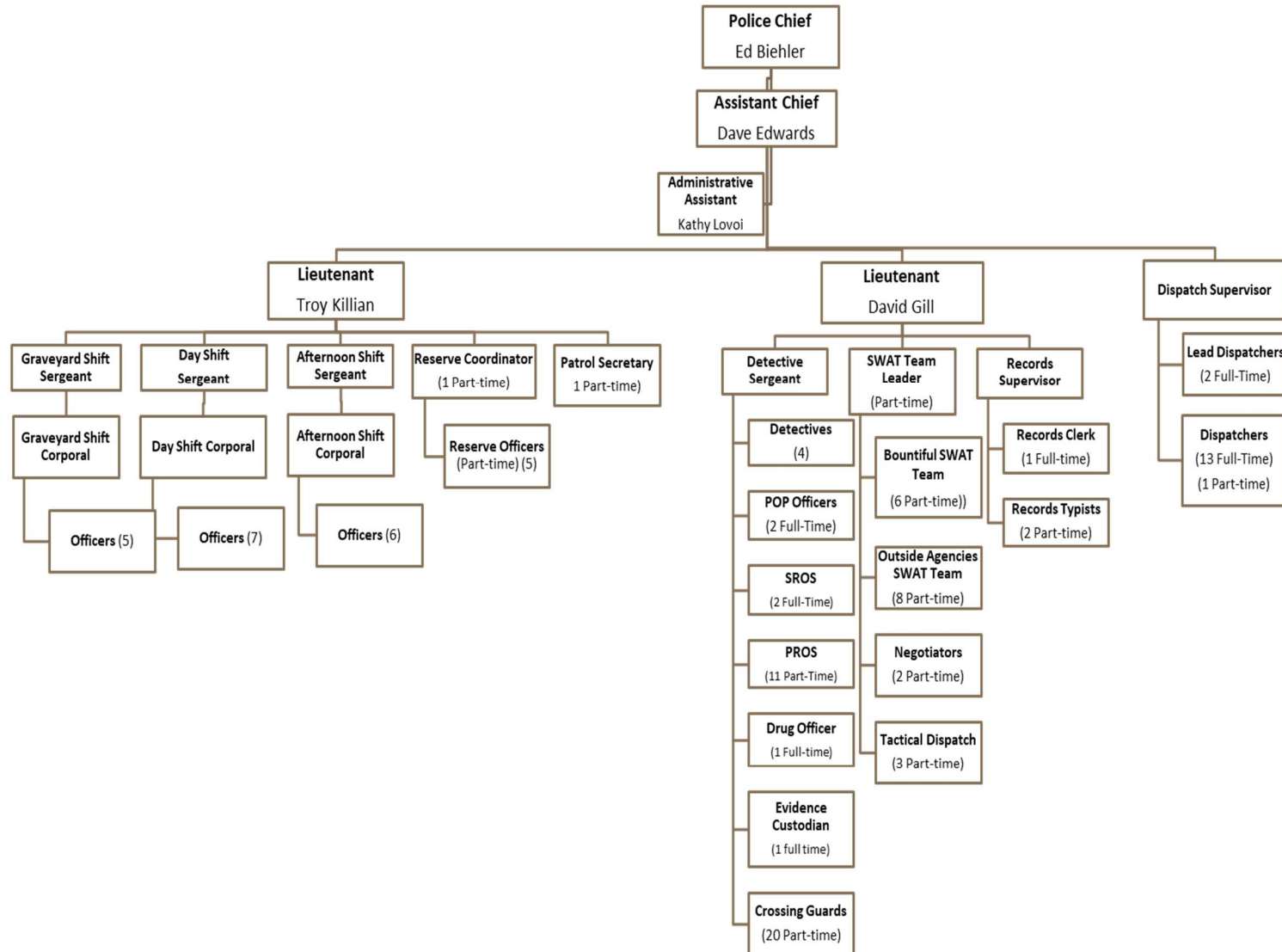
Police Budget (continued)

Account Number	Account Description	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	6 Month Actual	6 Month Estimate	Fiscal Year 2022 Est.	Fiscal Year 2022 Budget	Amended Fiscal Year 2022 Budget	Fiscal Year 2023 Budget	Dollar Change
OPERATIONS & MAINTENANCE											
104218 445100	Public Safety Supplies	41,743	26,313	25,396	1,229	18,525	19,754	0		16,781	16,781
TOTAL OPER. AND MAINT.		41,743	26,313	25,396	1,229	18,525	19,754	0	0	16,781	16,781
TOTAL LIQ. LAW ENF. - GEN. FUND		58,977	41,401	37,416	7,184	29,175	36,359	36,359	0	42,000	5,641
PSAP E911											
PERSONNEL SERVICES											
104219 411000	Salaries - Perm Employees	475,107	475,107	512,300	454,793	464,800	919,593	917,024		927,615	10,591
104219 412000	Salaries-Temp & Part-Time	0	0	1,224	2,543	2,000	4,543	0		14,214	14,214
104219 413010	Fica Taxes	0	0	5,781	34,232	36,232	70,464	70,886		72,783	1,897
104219 413020	Employee Medical Ins	0	0	17,948	63,925	75,000	138,925	230,345		189,113	(41,232)
104219 413030	Employee Life Ins	0	0	446	2,098	3,000	5,098	5,516		5,601	85
104219 413040	State Retirement & 401 K	0	0	14,469	85,355	90,000	175,355	172,081		172,092	11
104219 414000	Uniform Allowance	0	0	0	521	9,000	9,521	9,588		9,588	0
104219 491640	WorkersCompPremiumCharge-ISF	0	0	234	1,375	1,375	2,750	2,631		2,690	59
TOTAL PERSONNEL SERVICES		475,107	475,107	552,404	644,843	681,407	1,326,250	1,408,071	0	1,393,696	(14,375)
OPERATIONS & MAINTENANCE											
104219 422000	Public Notices	460	1,720	719	0	2,000	2,000	2,000		2,000	0
104219 423000	Travel & Training	7,034	3,692	5,879	2,492	2,394	4,886	4,886		4,886	0
104219 425000	Equip Supplies & Maint	0	0	10,130	0	0	0	0		0	0
104219 428000	Telephone Expense	77,870	98,442	91,614	54,221	55,586	109,807	109,807		109,807	0
104219 432000	Examination & Evaluation	0	0	0	175	600	775	0		0	0
104219 445100	Public Safety Supplies	3,500	2,453	7,191	1,887	0	1,887	0		0	0
104219 474500	Machinery & Equipment	0	0	730	0	3,200	3,200	3,200		3,200	0
TOTAL OPER. & MAINT.		88,865	106,306	116,262	58,776	63,780	122,556	119,893	0	119,893	0
TOTAL PSAP E911 - GENERAL FUND		563,972	581,413	668,666	703,619	745,187	1,448,806	1,527,964	0	1,513,589	(14,375)

Police Budget (continued)

Account Number	Account Description	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	6 Month Actual	6 Month Estimate	Fiscal Year 2022 Est.	Fiscal Year 2022 Budget	Amended Fiscal Year 2022 Budget	Fiscal Year 2023 Budget	Dollar Change
POLICE - CAPITAL PROJECTS											
454210 472100	Buildings	172,345	0	0	70,604	0	70,604	0		0	0
454210 474500	Machinery & Equipment	266,410	107,219	297,672	69,404	141,208	210,612	857,000		877,635	20,635
TOTAL POLICE - CAP. PROJ.		438,755	107,219	297,672	140,008	141,208	281,216	857,000	0	877,635	20,635
POLICE - RES OFFICER PROGRAM - CAPITAL PROJ.											
TOTAL RES. OFFICER - CAPITAL											
		0	0	0	0	0	0	0	0	0	0
POLICE - PROS POLICE GRANT - CAP. PROJ.											
TOTAL PROS GRANT - CAPITAL											
		0	0	0	0	0	0	0	0	0	0
PSAP 911 - CAPITAL PROJECTS											
TOTAL PSAP E911 - CAPITAL		0	0	0	0	0	0	0	0	0	0
BUDGET SUMMARY											
104210	Police	6,326,110	6,516,462	6,718,352	2,844,118	3,477,756	6,321,874	6,359,907	0	7,330,271	970,364
104215	Police Reserves	2,054	597	1,189	1,028	8,675	9,703	10,000	0	10,000	0
104216	Police Crossing Guards	138,365	132,358	106,928	57,589	72,756	130,345	151,049	0	155,710	4,661
104217	School Resource Officer	354,113	313,190	403,921	254,199	228,268	482,467	380,697	0	442,898	62,201
104218	Liquor Law Enforcement	58,977	41,401	37,416	7,184	29,175	36,359	36,359	0	42,000	5,641
104219	PSAP - E911	563,972	581,413	668,666	703,619	745,187	1,448,806	1,527,964	0	1,513,589	(14,375)
TOTAL POLICE - GEN. FUND		7,443,591	7,585,421	7,936,472	3,867,737	4,561,817	8,429,554	8,465,976	0	9,494,468	1,028,492
454210	Police Capital Improvements	438,755	107,219	297,672	140,008	141,208	281,216	857,000	0	877,635	20,635
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
TOTAL POLICE - CAP. PROJ.		438,755	107,219	297,672	140,008	141,208	281,216	857,000	0	877,635	20,635
TOTAL POLICE - GEN. & CAP.		7,882,346	7,692,640	8,234,144	4,007,745	4,703,025	8,710,770	9,322,976	0	10,372,103	1,049,127

Police Organizational Chart



South Davis Metro Fire Service District

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

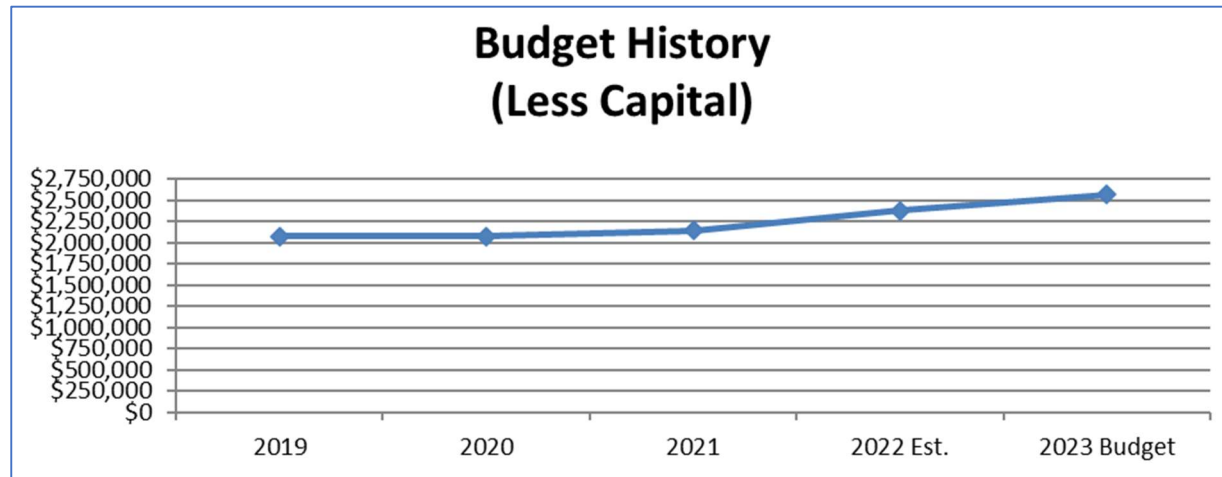
- Consider a 7% increase in City assessments.

Operational Budget Highlights

Expenditures

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
43100	Professional and Tech. Serv.	Increase of \$166,250 for the City's estimated allocation. This number will not be final until SDMF budget is put in place.	Yes	Public Safety and Emergency Preparedness

Fire Budget Graphs



Fire Budget

1	FIRE									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	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change	3
4													4
5	OPERATIONS & MAINTENANCE												5
6	104220 431000	Profess & Tech Services	2,073,923	2,075,407	2,142,704	1,181,243	1,193,757	2,375,000	2,375,000		2,541,250	166,250	6
7	TOTAL OPER. & MAINT.		2,073,923	2,075,407	2,142,704	1,181,243	1,193,757	2,375,000	2,375,000	0	2,541,250	166,250	7
8													8
9	TOTAL FIRE - GENERAL FUND		2,073,923	2,075,407	2,142,704	1,181,243	1,193,757	2,375,000	2,375,000	0	2,541,250	166,250	9
10													10
11	BUDGET SUMMARY												11
12	104220	Fire - General Fund	2,073,923	2,075,407	2,142,704	1,181,243	1,193,757	2,375,000	2,375,000		2,541,250	166,250	12
13	TOTAL FIRE - GEN. & CAP.		2,073,923	2,075,407	2,142,704	1,181,243	1,193,757	2,375,000	2,375,000	0	2,541,250	166,250	13

Streets Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Road reconstruction. 400 South - 200 West to 400 East -- Contractor.
- New Road -- Eagle Ridge Dr to Bountiful Blvd.
- Road overlays – 4.2 miles -- City crew. 1.1 miles –Contractor.
- Pavement preservation – 11.5 miles –Slurry seal. 2.2 miles – HDMB.
- Road repairs due to water lines and other utilities replacements.
- Purchase 2 replacement plow trucks, patching roller, overlay roller, skid steer, and message board.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 to 491640	Personnel Services	Increased \$103,100 for changes in staff due to retirement, merit increases, 3% cola, changes in medical costs	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
425000	Equip Supplies	Increased \$20,000 Fuel and Parts costs	Yes	Financial Balance & Accountability
427000	Utilities	Increased \$2,000 new building	Yes	Financial Balance & Accountability
441200	Patching	Decreased \$65,000 Volume of repairs	Yes	Financial Balance & Accountability
448000	Operating supplies	Increased \$21,000 Material costs	Yes	Financial Balance & Accountability
451100	Insurance	Increased \$21,500 Rate change	Yes	Financial Balance & Accountability

Capital Projects

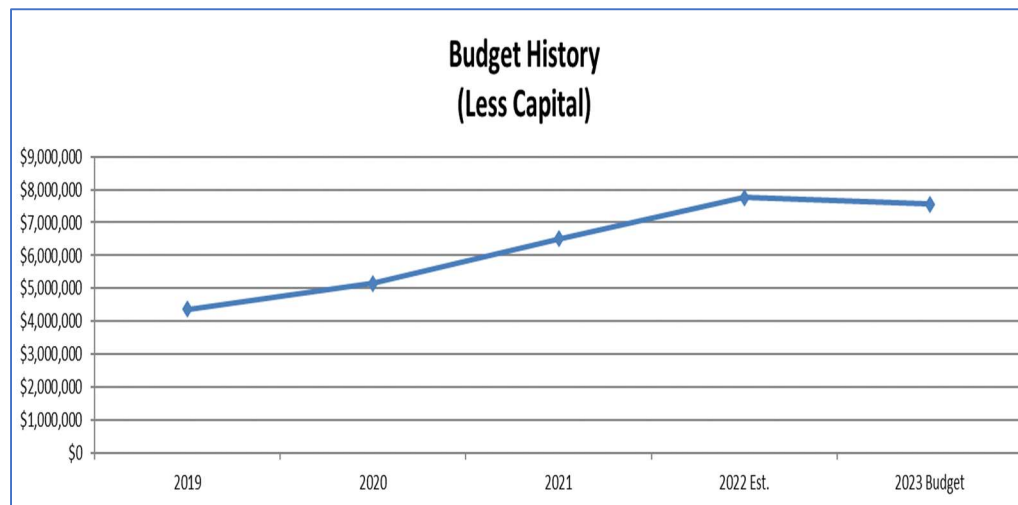
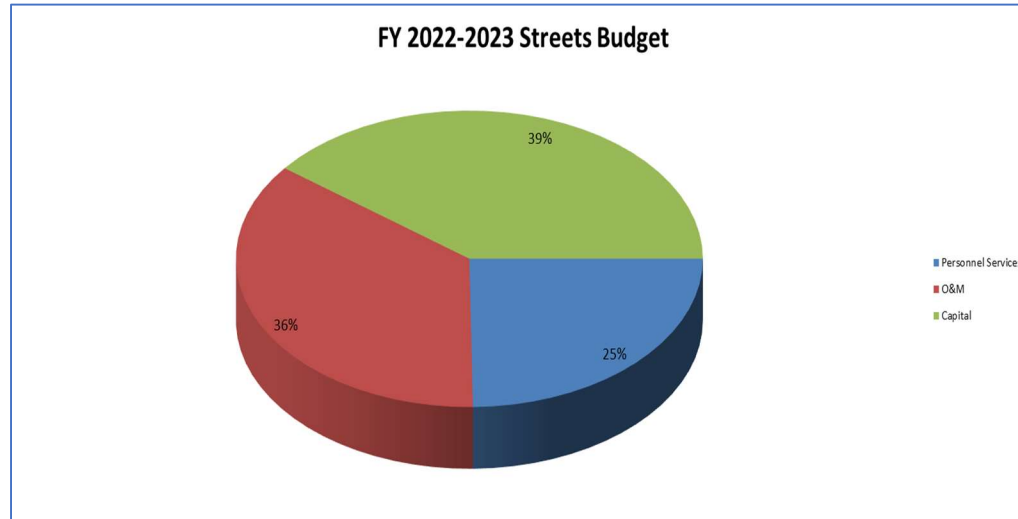
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
473500	Road Recon	Decreased \$1,775,000 New project	No	Financial Balance & Accountability
476300	New Road	Increased \$1,000,000 New Road	No	Financial Balance & Accountability
474500	Equipment	Increased \$290,500 Material costs	No	Financial Balance & Accountability

Performance Measures

Tier 1 <i>Improve & Maintain Infrastructure</i>						
Priority Objective: <i>Stay ahead of the maintenance curve</i>						
Streets		Maintain and Improve Bountiful City road network				
Department Strategy:						
Performance Indicator:		Performance Measures				
		FY2021	FY2021	FY2022	FY2022	FY2023
		Target	Actual	Target	Actual	Target
Miles of	Roads Paved Btfl Crews	4.1	4.1	5.23	4.6	4.2
Miles of	Roads Reconstructed	0.42	0.42	0.43	0.38	0.66
Miles of	Roads Paved Contractor	1.4	1.4	1.8	2.77	1.1
Miles of	Roads Sealed Contractor	20.9	20.9	13.9	13.5	13.7
		26.82			21.25	
Percent of road network upgraded		16.8%			13.3%	

Tier 1 <i>Improve & Maintain Infrastructure</i>					
Priority Objective: <i>Stay ahead of the maintenance curve</i>					
Streets	Snow removal from Bountiful City road network				
Department Strategy:					
Performance Indicator:	Performance Measures				
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Target	FY2023 Target
Lane miles of roads to be opened	341	341.7	341.7	342.8	342.8
Lane miles of roads to be pushed back	341	341.7	341.7	342.8	342.8
Number of circles to be cleared out	232	234	234	236	236
Number of dead ends to be cleared	22	22	22	22	22
Number of storm call outs	68	55	56	36	45
Season total tons of salt used	19,671	15,564	10,912	10,514	14,800
All roads cleared each storm	Yes	Yes	Yes	Yes In progress	Planned

Streets Budget Graphs



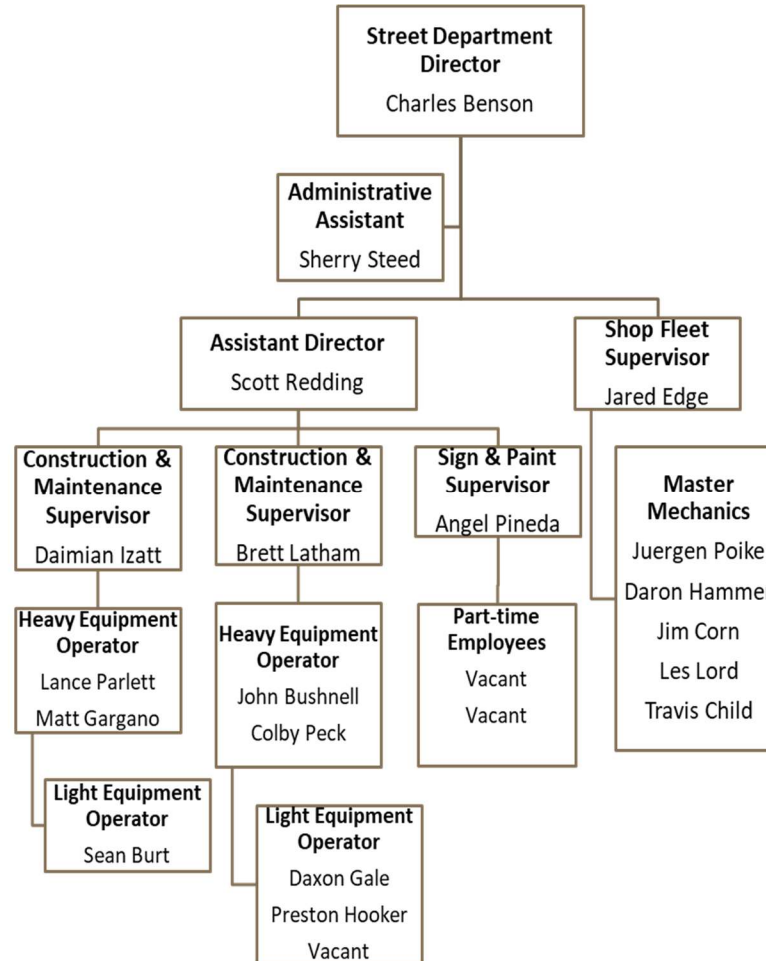
Streets Budget

1	STREETS DEPARTMENT											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	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2022 Budget	2023 Budget	Change	3
4															4
5	PERSONNEL SERVICES														5
6	104410	411000	Salaries - Perm Employees	1,030,211	1,046,082	1,008,654	481,580	624,084	1,105,664	1,105,664			1,181,409	75,745	6
7	104410	412000	Salaries-Temp & Part-Time	34,346	41,868	27,243	23,039	16,961	40,000	40,000			40,000	0	7
8	104410	413010	Fica Taxes	83,257	85,875	87,537	40,587	47,056	87,643	87,643			93,438	5,795	8
9	104410	413020	Employee Medical Ins	255,297	252,262	263,179	131,214	154,711	285,925	285,925			296,238	10,313	9
10	104410	413030	Employee Life Ins	6,044	6,227	6,377	2,756	4,132	6,888	6,888			7,326	438	10
11	104410	413040	State Retirement & 401 K	200,542	199,773	214,571	98,073	112,657	210,730	210,730			219,268	8,538	11
12	104410	491640	WorkersCompPremiumChar	32,281	33,289	33,919	15,893	17,877	33,770	33,770			36,042	2,272	12
13	TOTAL PERSONNEL SERVICES			1,641,978	1,665,376	1,641,478	793,143	977,477	1,770,620	1,770,620	0		1,873,720	103,100	13
14															14
15	OPERATIONS & MAINTENANCE														15
16	104410	421000	Books Subscr & Mmbrshp	0	956	625	643	0	643	200			200	0	16
17	104410	423000	Travel & Training	3,945	5,483	640	271	5,229	5,500	5,500			5,500	0	17
18	104410	424000	Office Supplies	7,357	7,515	10,148	8,751	1,000	9,751	8,000			8,000	0	18
19	104410	425000	Equip Supplies & Maint	247,476	308,604	312,508	205,060	64,940	270,000	270,000			290,000	20,000	19
20	104410	426000	Bldg & Grnd Suppl & Maint	35,989	23,002	21,813	8,820	11,180	20,000	20,000			20,000	0	20
21	104410	427000	Utilities	43,821	42,625	43,416	18,930	23,070	42,000	42,000			44,000	2,000	21
22	104410	428000	Telephone Expense	11,382	11,564	11,635	5,209	6,791	12,000	12,000			12,000	0	22
23	104410	431400	Landfill Fees	3,945	3,790	3,210	3,985	1,500	5,485	2,000			2,000	0	23
24	104410	441100	Special Highway Supplies	362,653	292,077	154,510	103,637	196,363	300,000	300,000			300,000	0	24
25	104410	441200	Road Matl Patch/ Class C	125,433	138,598	38,978	37,482	152,518	190,000	190,000			125,000	(65,000)	25
26	104410	441300	Street Signs	53,067	38,668	119,248	7,758	67,242	75,000	75,000			75,000	0	26
27	104410	448000	Operating Supplies	113,470	191,569	139,087	75,369	54,631	130,000	130,000			151,000	21,000	27
28	104410	451100	Insurance & Surety Bonds	24,262	31,677	37,110	44,807	0	44,807	26,139			47,639	21,500	28
29	104410	461000	Miscellaneous Expense	3,497	1,464	1,142	560	441	1,000	1,000			1,500	500	29
30	104410	473200	Road Materials - Overlay	574,988	643,716	623,121	617,997	157,003	775,000	775,000			775,000	0	30
31	104410	473210	Road Recondition & Repair	578,649	480,542	415,362	426,873	108,127	535,000	535,000			535,000	0	31
32	104410	473400	Concrete Repairs	233,688	266,774	414,703	115,727	194,273	310,000	310,000			310,000	0	32
33	TOTAL OPER. & MAINT.			2,423,620	2,488,624	2,347,257	1,681,877	1,044,310	2,726,186	2,701,839	0		2,701,839	0	33
34															34
35	TOTAL STREETS - GEN. FUND			4,065,598	4,154,000	3,988,735	2,475,020	2,021,787	4,496,806	4,472,459	0		4,575,559	103,100	35

Streets Budget (continued)

1	STREETS DEPARTMENT												1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
3	Account Number	Account Description	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change	3
4													4
5	STREETS - CAPITAL PROJECTS												5
6	454410	472100	Buildings	0	73,694	1,565,608	30,652	0	30,652	0	0	0	6
7	454410	473100	Improvements Other than B	0	0	0	0	0	0	0	250,000	250,000	7
8	454410	473500	Road Reconstruction	7,304	479,341	459,705	1,468,036	206,964	1,675,000	2,675,000	900,000	(1,775,000)	8
9	454410	473600	New Road Construction	0	0	7,065	1,424	1,001,424	1,002,848	0	1,000,000	1,000,000	9
10	454410	474500	Machinery & Equipment	292,745	452,511	483,829	535,885	16,115	552,000	552,000	842,500	290,500	10
11	TOTAL STREETS - CAP. PROJ.		300,049	1,005,546	2,516,207	2,035,996	1,224,503	3,260,500	3,227,000	0	2,992,500	(234,500)	11
12													12
13	BUDGET SUMMARY												13
14	104410	Streets - General Fund	4,065,598	4,154,000	3,988,735	2,475,020	2,021,787	4,496,806	4,472,459	0	4,575,559	103,100	14
15	454410	Streets - Capital Projects Fun	300,049	1,005,546	2,516,207	2,035,996	1,224,503	3,260,500	3,227,000	0	2,992,500	(234,500)	15
16	TOTAL STREETS GEN. & CAP.		4,365,647	5,159,546	6,504,942	4,511,016	3,246,290	7,757,306	7,699,459	0	7,568,059	(131,400)	16

Streets Organizational Chart



Engineering Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Bid and Construct the 200 South (100 E to 400 E), 200 South (1225 E) and 200 North (100 W to Main St.) Street Reconstruction Projects.
- Bid and Construct the extension of Eagle Ridge Drive from Bountiful Boulevard to the end of the asphalt pavement near the "B".
- Bid and Construct the new trailhead in North Canyon.
- Continue to assist with the implementation of the trails master plan.
- Complete the design, bid and construct the improvements at Washington Park and manage the design and construction of the skate park element.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries – Permanent Employees	Increased by \$32,693 to include 3% COLA for all Department employees, selected market adjustments, and merit increases for 5 of 7 employees	Yes	Sustainable Bountiful
413020	Employee Medical Insurance	Increased by \$8,785 to account for changes in health insurance coverage and/or premium expenses	Yes	Sustainable Bountiful

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
421000	Books, Subscriptions & Memberships	Increased \$1,000 – Professional License Renewals (PE, PLS), purchase of Code books for new Building Inspector	No	Financial Balance and Accountability
423000	Travel & Training	Increased \$2,500 - Continuing Education for Professional Licenses, training for Building Inspector, Building Official, Staff Engineer	No	Financial Balance and Accountability
424000	Office Supplies	Increased \$350 – Need to establish a supply of paper Inspection Cards as a contingency plan for emergencies or occasions when there may be software issues.	No	Financial Balance and Accountability
425000	Equipment, Supplies & Maintenance	Increased \$3,000 – Tires for vehicles, additional fuel costs, purchase of digital levels for inspectors	Yes	Financial Balance and Accountability
429300	Computer Hardware	Reduced \$4,008. Amount shown is determined by the IT Department. Implementation of CityInspect has reduced the Department’s annual costs for MUNIS.	Yes	Financial Balance and Accountability

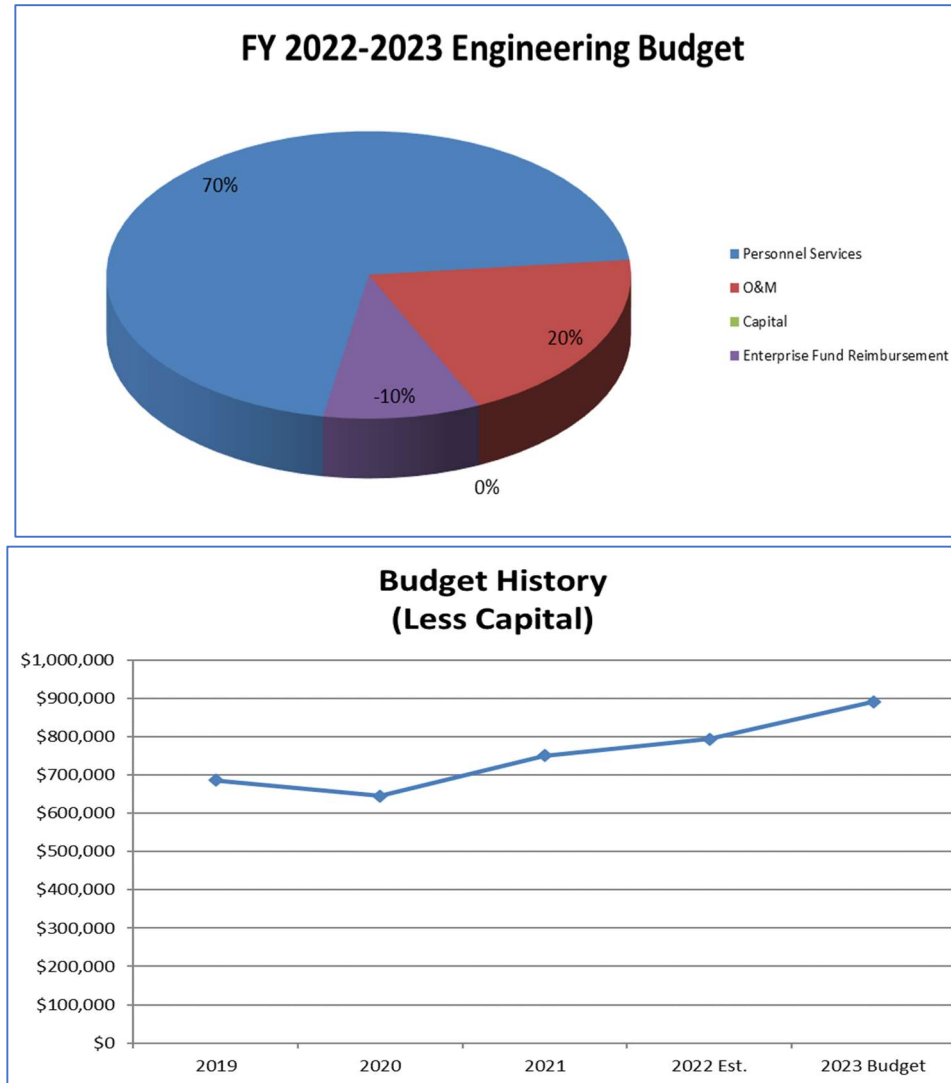
431000	Professional & Technical Services	Increased \$124,000 – 3 rd party Building Inspection Services are required while new Building Inspector obtains certifications. This expense could continue for an additional year, but is expected to be reduced significantly as our new Building Inspector obtains more certifications and can perform more inspections. Increased revenue from Building Permit Fees should partially offset this expense.	No	Financial Balance and Accountability
431050	Credit Card Merchant Fees	Increased \$3,000 – Additional expenses are anticipated with online payment option for new Building Permit Software. Amount shown is only an estimate.	No	Financial Balance and Accountability
451100	Insurance & Surety Bonds	Increased \$2,746 for increased insurance costs. Amount shown is 15% higher than previous year actual expense. Amounts budgeted for the last 2 years were insufficient.	Yes	Financial Balance and Accountability
461000	Miscellaneous Expense	Increased \$250 – Recording Fees, Misc. personnel expenses.	No	Financial Balance and Accountability

Performance Measures

Tier 1 Priority: <i>Improve and Maintain Infrastructure</i>				
Priority Objective: Stay Ahead of Maintenance Curve				
Department Strategy:	Complete Scheduled Capital Improvement Projects for the Current Fiscal Year			
Performance Indicator:	Performance Measures			
	Design, Bid, Construct Capital Projects	FY2021 Actual	FY2022 Actual	FY2023 Budget
	Water Line Replacement	Yes	Partial	Planned
	Storm Drain New, Replcmt	Yes	Yes	Planned
	Asphalt Overlay	Yes	Yes	Planned
	Street Reconstruction	Yes	Yes	Planned
	All projects designed by Engineering Dept. staff			

Tier 1 Priority: <i>Open, Accessible & Interactive Government</i>				
Priority Objective: Active Resident Engagement				
Department Strategy:	Implement Digital Plan Review Process for Building Permits			
Performance Indicator:	Performance Measures			
		FY2021 Actual	FY2022 Actual	FY2023 Budget
	Percentage of Inspections scheduled through on-line portal	0	60% YTD	95%
	Percentage of permit payments recived through on-line portal	0	30% YTD	75%

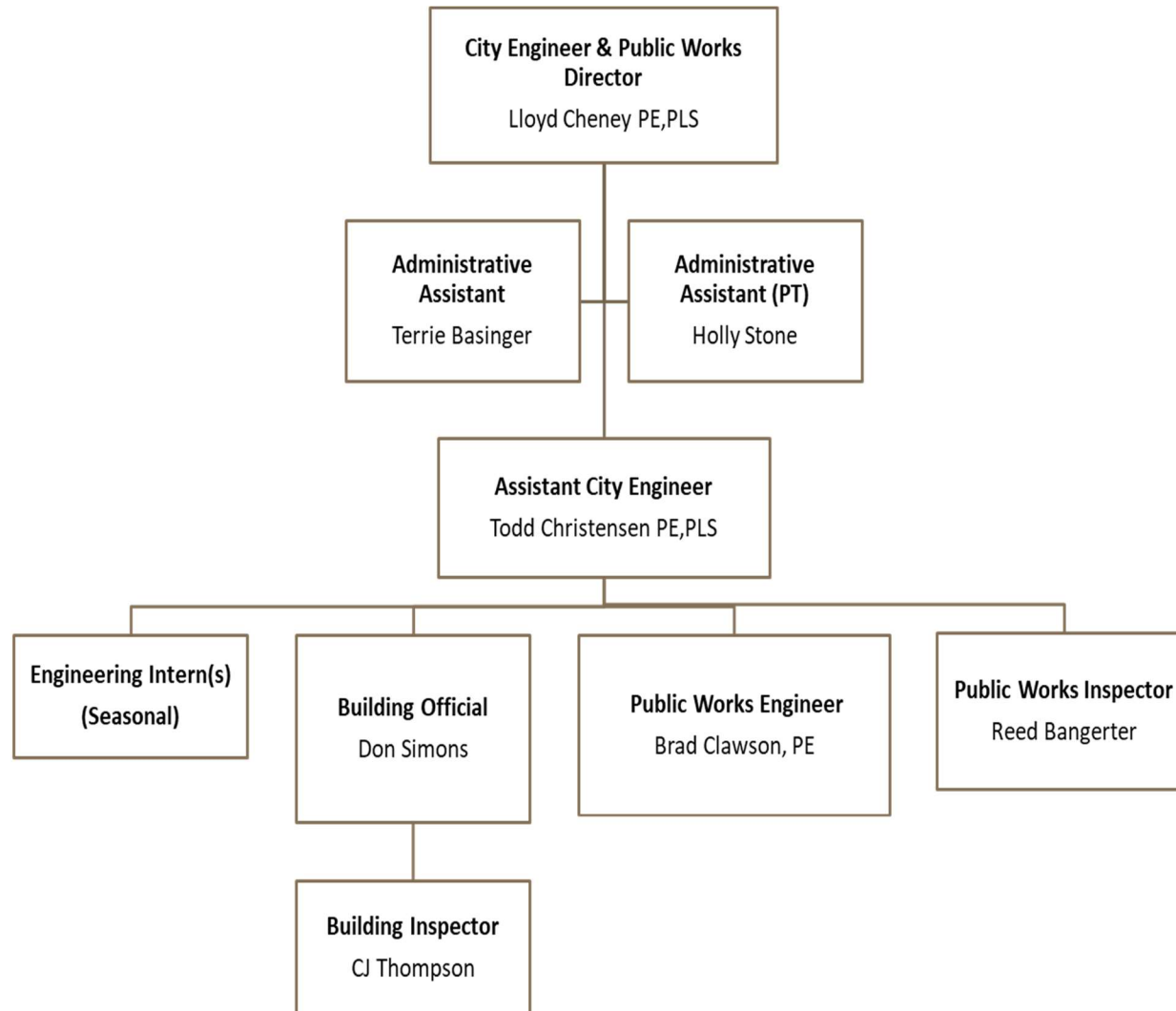
Engineering Budget Graphs



Engineering Budget

1	ENGINEERING												1
2													2
3	Account Number	Account Description	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	6 Month Actual	6 Month Estimate	Fiscal Year 2022 Est.	Fiscal Year 2022 Budget	Amended Fiscal Year 2022 Budget	Fiscal Year 2023 Budget	Dollar Change	3
4													4
5	PERSONNEL SERVICES												5
6	104450 411000	Salaries - Perm Employees	426,872	433,599	466,725	225,887	237,046	462,933	451,223		483,916	32,693	6
7	104450 412000	Salaries-Temp & Part-Time	8,269	15,223	16,862	7,718	10,282	18,000	18,000		18,000	0	7
8	104450 413010	Fica Taxes	33,712	34,628	36,747	17,695	19,533	37,228	37,228		39,729	2,501	8
9	104450 413020	Employee Medical Ins	124,305	83,286	113,623	40,169	69,632	109,801	109,801		118,586	8,785	9
10	104450 413030	Employee Life Ins	2,401	2,500	2,501	1,163	1,664	2,827	2,827		3,016	189	10
11	104450 413040	State Retirement & 401 K	77,301	77,835	84,282	42,851	43,197	86,048	86,048		89,863	3,815	11
12	104450 425300	Vehicle Allowance	17,166	17,057	16,762	8,296	9,117	17,413	17,413		17,413	0	12
13	104450 491640	WorkersCompPremiumCharge-ISF	8,420	8,559	9,182	4,396	4,614	9,010	8,597		9,387	790	13
14	TOTAL PERSONNEL SERVICES		698,447	672,686	746,684	348,173	395,085	743,258	731,137	0	779,911	48,774	14
15													15
16	OPERATIONS & MAINTENANCE												16
17	104450 421000	Books Subscr & Mmbrshp	4,818	1,342	2,328	603	1,397	2,000	2,000		3,000	1,000	17
18	104450 423000	Travel & Training	8,661	10,378	4,037	3,409	5,591	9,000	9,000		11,500	2,500	18
19	104450 424000	Office Supplies	3,851	3,898	5,448	885	2,115	3,000	3,000		3,350	350	19
20	104450 425000	Equip Supplies & Maint	12,429	18,376	8,395	17,354	2,500	19,854	10,000		13,000	3,000	20
21	104450 426000	Bldg & Grnd Suppl & Maint	16,479	7,931	12,163	7,320	7,320	14,640	14,000		14,000	0	21
22	104450 428000	Telephone Expense	7,935	6,442	5,190	5,799	2,771	8,570	8,500		8,500	0	22
23	104450 429300	Computer Hardware	9,894	11,531	14,369	14,813	1,877	16,690	16,690		12,682	(4,008)	23
24	104450 431000	Profess & Tech Services	1,185	0	19,182	3,531	57,696	61,227	1,000	38,500	125,000	124,000	24
25	104450 431050	Credit Card Merchant Fees	5,050	5,262	3,892	2,540	3,000	5,540	5,000		8,000	3,000	25
26	104450 448000	Operating Supplies	6,074	215	144	0	3,000	3,000	3,000		3,000	0	26
27	104450 451100	Insurance & Surety Bonds	6,085	5,573	6,600	8,183	0	8,183	6,664		9,410	2,746	27
28	104450 453100	Interest Expense	5,122	4,943	4,506	876	5,624	6,500	6,500		6,500	0	28
29	104450 461000	Miscellaneous Expense	270	251	175	166	200	366	250		500	250	29
30													30
31	TOTAL OPER. & MAINT.		87,852	76,141	86,428	65,478	93,091	158,569	85,604	38,500	218,442	132,838	31
32													32
33	TOTAL ENGINEERING - GENERAL FUND		786,299	748,827	833,112	413,651	488,176	901,827	816,741	38,500	998,353	181,612	33
34													34
35	Enterprise Fund Reimbursement - Administrative Services												35
36	104450 496200	Admin Services ReimbAdjustment	(133,672)	(103,088)	(101,312)	(53,819)	(53,819)	(107,638)	(107,638)		(106,929)	709	36
37	Total Enterprise Fund Reimbursement - Admin. Services		(133,672)	(103,088)	(101,312)	(53,819)	(53,819)	(107,638)	(107,638)	0	(106,929)	709	37
38													38
39	TOTAL ADJUSTED ENGINEERING - GENERAL FUND		652,627	645,739	731,800	359,832	434,357	794,189	709,103	38,500	891,424	182,321	39
40													40
41	ENGINEERING - CAPITAL PROJECTS												41
42	454450 474500	Machinery & Equipment	33,932	0	18,895	0	0	0	0		0	0	42
43	TOTAL ENGINEERING - CAPITAL		33,932	0	18,895	0	0	0	0	0	0	0	43
44													44
45	BUDGET SUMMARY												45
46	104450	Engineering - General Fund	652,627	645,739	731,800	359,832	434,357	794,189	709,103	38,500	891,424	182,321	46
47	454450	Engineering - Capital Projects Fund	33,932	0	18,895	0	0	0	0	0	0	0	47
48	TOTAL ENGINEER GENERAL & CAPITAL		686,559	645,739	750,695	359,832	434,357	794,189	709,103	38,500	891,424	182,321	48

Engineering Organizational Chart



Parks Department

Department Description

Bountiful City Parks Department has six 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 sidewalks and facility parking lots.

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Improve the overall maintenance of City Parks, Open Spaces, Flowerbeds, and Trails. Keep them Clean, Green, and Safe
- Develop a parks-wide Water Conservation and Management Plan that addresses water use, budgeting, and conservation while using Water Agency regulatory restrictions as our base water use model
- Assist in the development, design, and construction of Washington Park
- Assist with the planning, design, and construction of the North Canyon Trailhead
- Assist with the development, planning, implementation, and construction of Bountiful trails and trail networks using the Bountiful Trails Masterplan as our guiding document

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries- Perm Employees	Increase by \$39,243 to cover scheduled merit increases, market adjustments and an overall 3% cost-of-living adjustment	Yes	Sustainable Bountiful
413010	FICA Taxes	Increase of \$3,002 as calculated by HR to cover full time employees	Yes	Sustainable Bountiful
413020	Employee Medical Insurance	Decrease of \$20,755 as calculated by HR. The reduction came as part of new employees as singles or no family reducing amount of costs to the City	Yes	Sustainable Bountiful
413030	Employee Life Insurance	Increase of \$211 as calculated by HR to cover full-time employees and estimated fee increases	Yes	Sustainable Bountiful
413040	State Retirement and 401K	Increase of \$4,967 as calculated by HR to cover fee increases, full-time employees' retirement and 401K contributions	Yes	Sustainable Bountiful
491640	Workers Comp	Increase of \$785 as calculated by HR to cover fee increases, and full-time employees	Yes	Sustainable Bountiful

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
4253000	Equip. Supplies and Maintenance	Increase of \$5000 to cover increased costs of fuel, supplies and equipment/vehicle parts.	Yes	Improve and Maintain Infrastructure
426000	Bldg. and Grounds Supply and Maintenance	Increase of \$5,000 to cover increased costs of shipping, goods, supplies, fertilizers, chemicals, and maintenance products. \$15,000 of this increase is a <u>one-time</u> request to cover the projected costs associated with the feasibility and compatibility	Yes	Well Maintained Parks, Trails & Urban Pathways

		study and design of upgrading our irrigation controllers to smart controller technology.		
427000	Utilities	Increase of \$5,000 to cover the estimated increase of utilities costs and general fee increases.	Yes	Well Maintained Parks

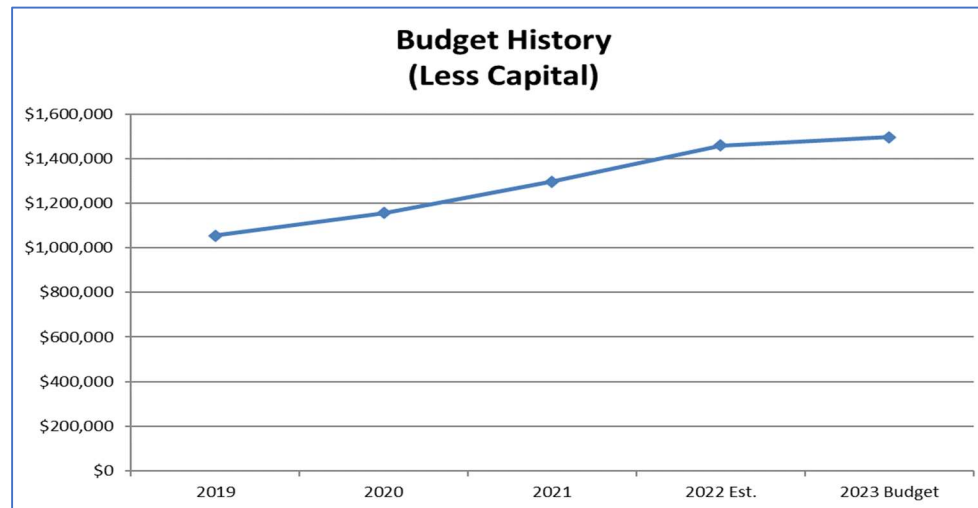
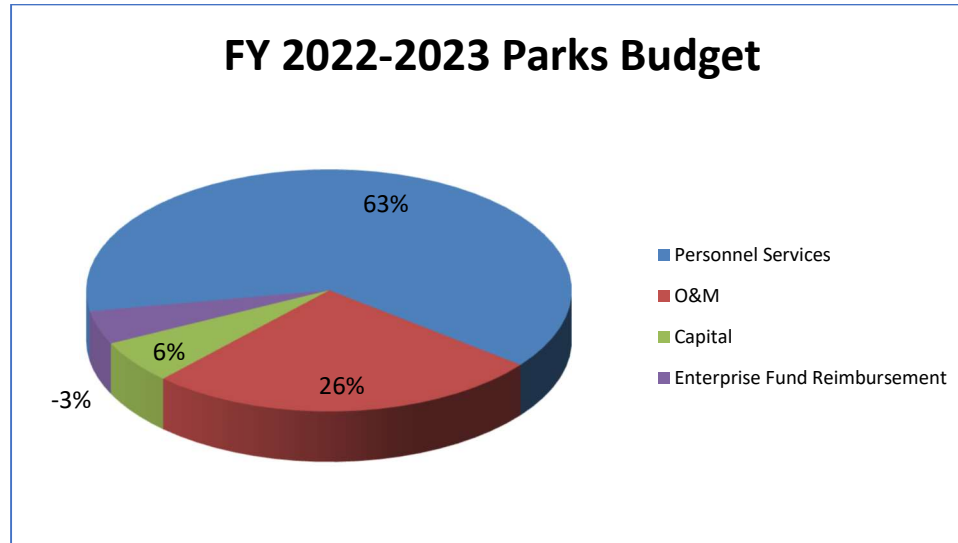
Performance Measures

Tier 3: Quality & Varied Recreational Opportunities					
Priority Objective: <i>Well Maintained Parks</i>					
Department Strategy: Clean Parks: High standard of cleanliness in Parks, Bathrooms, and Pavilions.					
Performance Measures					
Performance Indicator:		FY2021 Target	FY2021 Actual	FY2022 Target	FY2022 Actual
	Daily Park and Facility Inspections and Actions required				
					Current #'s
	Properties inspected (51)	51	51	51	46
	Bathrooms Inspected (38)	38	38	38	30
	Pavilions/Stages Inspected (28)	28	28	28	25
					28

Tier 3: Quality & Varied Recreational Opportunities					
Priority Objective: <i>Well Maintained Parks</i>					
Department Strategy: Green Parks: High standard of turf and plant health and maintenance.					
Performance Measures					
Performance Indicator:		FY2021 Target	FY2021 Actual	FY2022 Target	FY2022 Actual
	Weekly inspections and adjustments to Irrigation systems/controllers				
					Current #'s
	Controllers Inspected/Adjusted (52)	52	52	52	52
	Irrigation Systems Inspected (51)	51	51	51	43
	Properties Aerated/Fertilized/				51

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

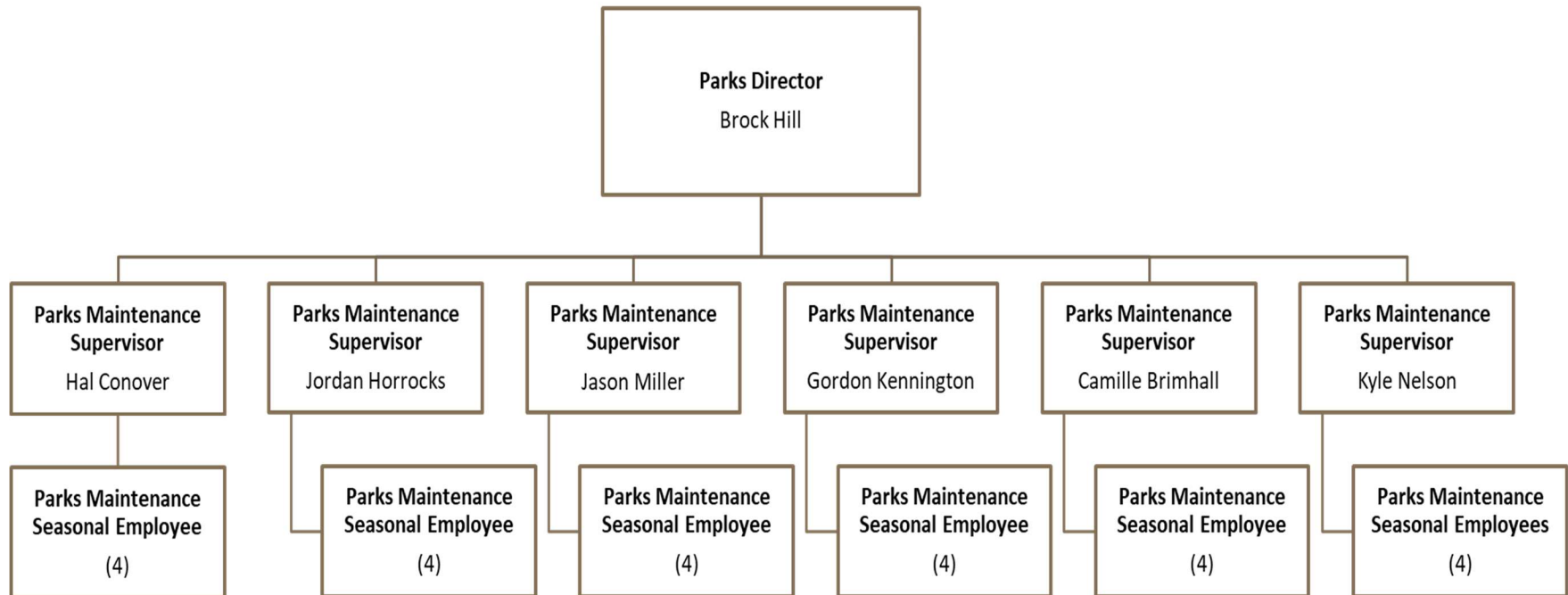
Parks Budget Graphs



Parks Budget

1	PARKS								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	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change	3
4													4
5	PERSONNEL SERVICES												5
6	104510 411000	Salaries - Perm Employees	345,670	355,380	368,195	227,908	236,018	463,926	463,926		503,169	39,243	6
7	104510 412000	Salaries-Temp & Part-Time	124,208	178,128	138,360	74,585	150,000	224,585	231,006		231,006	0	7
8	104510 413010	Fica Taxes	34,550	39,671	37,458	22,445	30,717	53,162	53,162		56,164	3,002	8
9	104510 413020	Employee Medical Ins	100,662	100,008	103,616	55,120	106,142	161,262	161,262		140,507	(20,755)	9
10	104510 413030	Employee Life Ins	1,941	2,001	2,079	1,177	1,712	2,889	2,889		3,100	211	10
11	104510 413040	State Retirement & 401 K	63,990	63,729	69,685	43,234	45,237	88,471	88,471		93,438	4,967	11
12	104510 413060	Unemployment Reimb	0	136	247	0	0	0	0		0	0	12
13	104510 491640	WorkersCompPremiumCharge-ISF	9,436	10,709	10,171	6,069	6,150	12,219	12,219		13,004	785	13
14	TOTAL PERSONNEL SERVICES		680,458	749,763	729,811	430,538	575,976	1,006,514	1,012,935	0	1,040,389	27,454	14
15													15
16	OPERATIONS & MAINTENANCE												16
17	104510 415000	Employee Education Reimb	0	0	2,443	0	0	0	2,500		2,500	0	17
18	104510 421000	Books Subscr & Mmbrshp	124	956	387	18	500	518	1,000		1,000	0	18
19	104510 423000	Travel & Training	6,011	7,017	1,601	4,765	4,235	9,000	9,000		9,000	0	19
20	104510 424000	Office Supplies	1,563	1,527	1,285	835	1,000	1,835	2,000		2,000	0	20
21	104510 425000	Equip Supplies & Maint	53,659	61,810	79,959	46,728	28,200	74,928	75,000		80,000	5,000	21
22	104510 426000	Bldg & Grnd Suppl & Maint	97,839	97,393	203,395	65,179	64,000	129,179	130,000	180,000	135,000	5,000	22
23	104510 427000	Utilities	108,038	97,818	136,092	67,051	40,000	107,051	100,000		105,000	5,000	23
24	104510 428000	Telephone Expense	5,020	5,900	3,929	2,409	2,000	4,409	4,600		4,600	0	24
25	104510 431050	Credit Card Merchant Fees	17	16	18	12	0	12	1,000		1,000	0	25
26	104510 431400	Landfill Fees	900	820	1,140	1,245	400	1,645	1,000		1,000	0	26
27	104510 448000	Operating Supplies	11,713	9,210	9,540	4,893	10,000	14,893	15,000		15,000	0	27
28	104510 451100	Insurance & Surety Bonds	7,177	7,551	9,218	14,344	0	14,344	7,500		7,500	0	28
29	104510 461000	Miscellaneous Expense	1,122	1,921	982	402	0	402	250		250	0	29
30	104510 461400	Purchase Of Water	42,503	42,503	42,467	40,273	8,000	48,273	50,000		50,000	0	30
31	104510 462090	Handcart Days Celebration	20,000	20,000	20,000	20,000	0	20,000	20,000		20,000	0	31
32	TOTAL OPER. & MAINT.		355,684	354,442	512,458	268,155	158,335	426,490	418,850	180,000	433,850	15,000	32
33													33
34	TOTAL PARKS - GEN. FUND		1,036,142	1,104,205	1,242,269	698,693	734,311	1,433,004	1,431,785	180,000	1,474,239	42,454	34
35													35
36	Enterprise Fund Reimbursement - Administrative Services												36
37	104510 496200	Admin Services ReimbAdjustment	(73,270)	(75,841)	(75,030)	(36,842)	(36,842)	(73,684)	(73,684)		(73,423)	261	37
38	Total Enterprise Fund Reimbursement - Admin. Services		(73,270)	(75,841)	(75,030)	(36,842)	(36,842)	(73,684)	(73,684)	0	(73,423)	261	38
39													39
40	TOTAL ADJUSTED PARKS - GENERAL FUND		962,872	1,028,364	1,167,239	661,851	697,469	1,359,320	1,358,101	180,000	1,400,816	42,715	40
41													41
42	PARKS - CAPITAL PROJECTS												42
43	454510 473100	Improv Other Than Bldgs	0	68,896	0	0	20,000	20,000	20,000		0	(20,000)	43
44	454510 474500	Machinery & Equipment	92,757	59,603	129,674	65,758	14,242	80,000	80,000		95,000	15,000	44
45	TOTAL PARKS - CAPITAL		92,757	128,499	129,674	65,758	34,242	100,000	100,000	0	95,000	(5,000)	45
46													46
47	BUDGET SUMMARY												47
48	104510	Parks - General Fund	962,872	1,028,364	1,167,239	661,851	697,469	1,359,320	1,358,101	180,000	1,400,816	42,715	48
49	454510	Parks - Capital Projects Fund	92,757	128,499	129,674	65,758	34,242	100,000	100,000	0	95,000	(5,000)	49
50	TOTAL PARKS GENERAL & CAPITAL		1,055,629	1,156,863	1,296,913	727,609	731,711	1,459,320	1,458,101	180,000	1,495,816	37,715	50

Parks Organizational Chart



Trails Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

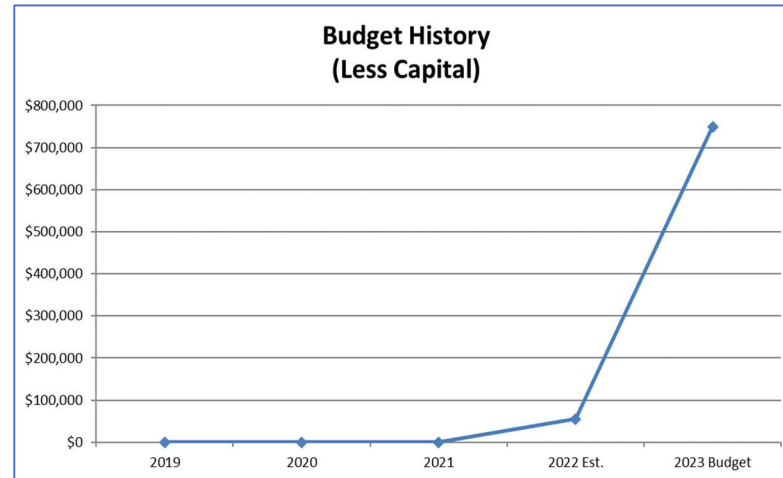
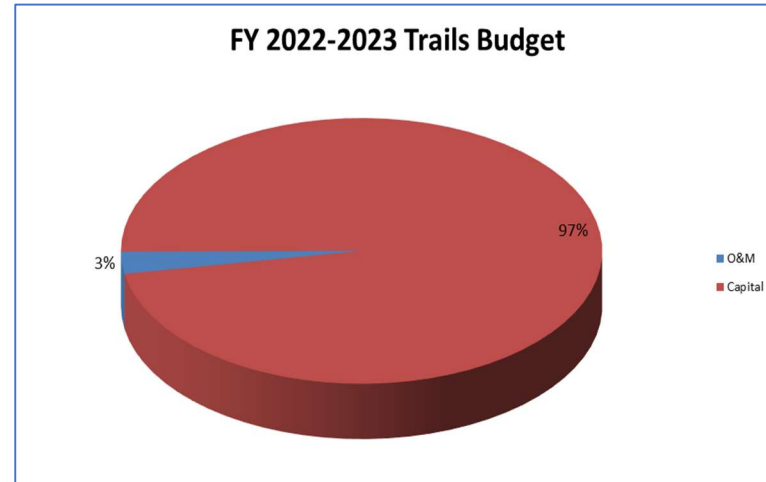
- Work with the Finance Department and Assistant City Manager to issue \$2 Million in General Obligation Bonds for trails projects.
- Complete the North Canyon Trailhead
- Construct the Ward Canyon to Holbrook Canyon connector trail
- Receive approval from the Forest Service to construct various trails and bridges including the Mueller Park Downhill trail.

Operational Budget Highlights

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
425000	Equipment Supplies & Maintenance	\$10,000 increase for start of department operations	Yes	Well Maintained Parks, Trails & Urban Pathways
431000	Professional & Technical Services	\$10,000 increase for start of department operations	No (bi-annual)	Well Maintained Parks, Trails & Urban Pathways

Trails Budget Graphs



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		2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change	3
4															4
5	OPERATIONS & MAINTENANCE														5
6	104550	423000		Travel and Training	0	0	0	0	0	0	0		0	0	6
7	104550	425000		Equip Supplies & Maint	0	0	0	0	0	0	0		10,000	10,000	7
8	104550	426000		Bldg & Grnd Suppl & Maint	0	0	0	0	0	0	0		0	0	8
9	104550	431000		Profess & Tech Services	0	0	0	0	0	0	0		10,000	10,000	9
10	104550	461000		Miscellaneous Expense	0	0	0	0	0	0	0		0	0	10
11	TOTAL OPER. & MAINT.				0	0	0	0	0	0	0	0	20,000	20,000	11
12															12
13	TOTAL TRAILS - GEN. FUND				0	0	0	0	0	0	0	0	20,000	20,000	13
14															14
15	TRAILS - CAPITAL PROJECTS														15
16	454550	471120		Land - Purchased with Bond \$	0	0	0	0	0	0	0		0	0	16
17	454550	471121		Land - Purchased with RAP Tax \$	0	0	0	0	0	0	0		0	0	17
18	454550	473101		Improv Other Than Bldg - Bond \$	0	0	0	0	0	0	0		500,000	500,000	18
19	454550	473102		Improv Other Than Bldg - RAP Tx \$	0	0	0	0	55,000	55,000	0	55,000	230,000	230,000	19
20	TOTAL TRAILS - CAPITAL				0	0	0	0	55,000	55,000	0	55,000	730,000	730,000	20
21															21
22	BUDGET SUMMARY														22
23	104550			Trails - General Fund	0	0	0	0	0	0	0	0	20,000	20,000	23
24	454550			Trails - Capital Projects Fund	0	0	0	0	55,000	55,000	0	55,000	730,000	730,000	24
25	TOTAL TRAILS GENERAL & CAPITAL				0	0	0	0	55,000	55,000	0	55,000	750,000	750,000	25

Planning Department

Department Description

The Bountiful City Planning and Economic Development Department works with residents, property owners, business owners, and others to create a desirable place to live, work, plan, 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; and coordinating and presenting items to residents, groups, consultants, property owners, and developers. The Department is responsible for comprehensive plan development and oversight. Regarding economic development the Department develops, promotes, and implements a variety of short- and long-term economic development plans; and evaluates a variety of incentives for growth and expansion of businesses and industry in Bountiful.

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Comprehensive General Plan update.
- Research and consider appropriate Land Use changes to the Downtown Mixed Use Zone parking standards and the Hospital Zone.
- Implementation of the adopted Bountiful Trails Master Plan.
- Provide continued support and coordination of the Bus Rapid Transit (BRT) corridor.
- Train and mentor three (3) new staff members (Assistant City Planner, City Planner I, and Administrative Assistant).

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
104610-411000, 413020, & 413040	Personnel Services	Budget decrease of \$543 due to employee turn-over, and changes in employee medical insurance.	No.	Tier I: Open, Accessible, & Interactive Government.

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
104610-431000	Profess & Tech Services	Budget decrease of \$97,000 due to Comprehensive General Plan no longer being a reimbursable item but rather being procured by WFRC.	No.	Tier I: Open, Accessible, & Interactive Government.
104610-431050	Credit Card Merchant Fees	Budget increase of \$2,100 based on the trend of used credit card for development fees (\$0 was budgeted in FY2022)	No.	Tier I: Open, Accessible, & Interactive Government.

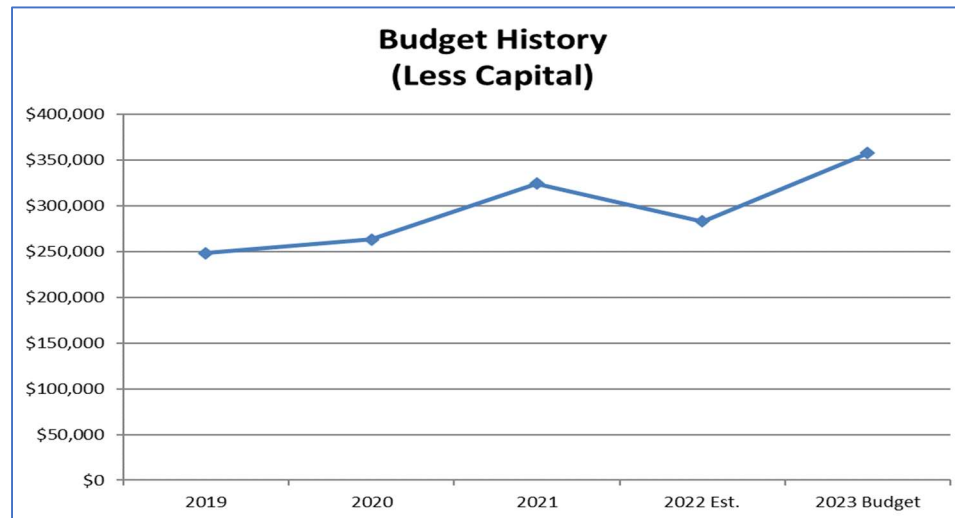
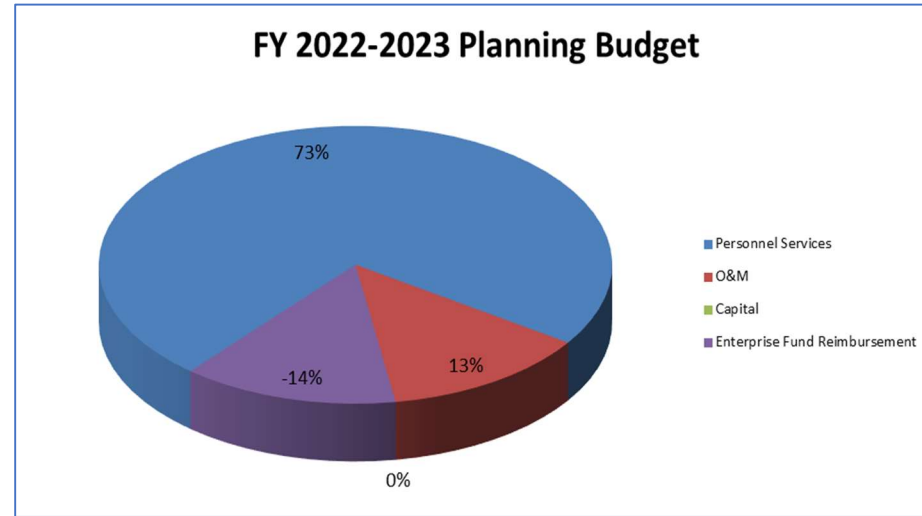
Performance Measures

Tier 1: <i>Open, Accessible, & Interactive Government</i>				
Priority Objective: Customer Relations				
Department Strategy: Affectively managed workload initiated by the public.				
Performance Indicator: Measure workload <u>initiated</u> by the public.		Calendar Year 2020	Calendar Year 2021	Calendar Year 2022
		Actual	Actual	Target
	# of new business licenses	206	257	N/A
	# of renewed business licenses	1,758	1,764	N/A
	# of alcohol related new licenses	1	1	N/A
	# of alcohol related renewed licenses	22	22	N/A
	# of submitted land use applications	55	52	N/A
	# of submitted code enforcement complaints	139	142	N/A
	# of resolved code enforcements complaints	135	112	N/A
	# of building permit reviewed	350	434	N/A

Tier 3: <i>Quality & Varied Recreational Opportunities</i>				
Priority Objective: Trails				
Department Strategy: Implementation of the Bountiful Trails Master Plan.				
Performance Indicator: Trail progress		Calendar Year 2020	Calendar Year 2021	Calendar Year 2022
		Actual	Actual	Target
	# of grants applied for	1	1	1
	# of trails corridor delineated (planning)	0	10	Various
	# of trails designed (ready to bid)	-	0	4*
	# of trails under contract	1	1	4*
	# of trails built (contract is done).	1	3	4*

* Includes Holbrook to Ward Canyon, Ridge Line (MP), and Eric's Hollow (MP).

Planning Budget Graphs



Planning Budget

1	Planning, Licensing & Code Enforcement									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	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Dollar Change	3	
4													4	
5	PERSONNEL SERVICES												5	
6	104610	411000	Salaries - Perm Employees	138,340	143,830	189,209	91,432	90,000	181,432	211,681	219,811	8,130	6	
7	104610	412000	Salaries-Temp & Part-Time	0	0	0	3,548	0	3,548	0	0	0	7	
8	104610	413010	Fica Taxes	10,510	10,708	14,532	7,173	7,173	14,346	16,194	17,465	1,271	8	
9	104610	413020	Employee Medical Ins	50,331	57,284	67,887	21,494	21,494	42,988	81,652	69,237	(12,415)	9	
10	104610	413030	Employee Life Ins	809	884	1,121	403	403	806	1,291	1,384	93	10	
11	104610	413040	State Retirement & 401 K	30,246	29,759	35,297	15,938	15,938	31,876	38,749	40,819	2,070	11	
12	104610	425300	Vehicle Allowance	5,304	3,643	6,257	2,124	2,124	4,248	8,485	8,485	0	12	
13	104610	491640	WorkersCompPremiumCharge-ISF	2,264	2,312	3,325	1,551	1,551	3,102	3,277	3,585	308	13	
14	TOTAL PERSONNEL SERVICES			237,804	248,420	317,628	143,662	138,683	282,345	361,329	0	360,786	(543)	14
15													15	
16	OPERATIONS & MAINTENANCE												16	
17	104610	421000	Books Subscr & Mmbrshp	694	1,126	991	382	368	750	750	1,500	750	17	
18	104610	422000	Public Notices	1,032	884	157	169	831	1,000	1,000	1,000	0	18	
19	104610	423000	Travel & Training	2,015	4,175	2,638	2,721	4,279	7,000	7,000	7,000	0	19	
20	104610	424000	Office Supplies	4,978	5,238	3,801	2,029	1,971	4,000	4,000	4,000	0	20	
21	104610	425000	Equip Supplies & Maint	9,609	13,295	14,655	11,336	0	11,336	9,500	10,000	500	21	
22	104610	426000	Bldg & Grnd Suppl & Maint	5,452	2,718	4,153	2,422	3,578	6,000	6,000	6,000	0	22	
23	104610	428000	Telephone Expense	1,004	2,041	1,356	572	400	972	1,000	1,500	500	23	
24	104610	431000	Profess & Tech Services	17,664	20,327	13,556	15,049	0	15,049	117,000	20,000	(97,000)	24	
25	104610	431050	Credit Card Merchant Fees	0	346	1,550	979	0	979	0	2,100	2,100	25	
26	104610	448000	Operating Supplies	4,197	2,060	564	35	965	1,000	1,000	1,000	0	26	
27	104610	451100	Insurance & Surety Bonds	2,517	2,425	3,018	5,191	0	5,191	2,547	2,675	128	27	
28	104610	453100	Interest Expense	193	11	0	0	0	0	0	200	200	28	
29	104610	459240	Commissioner's Allowance	5,625	6,218	3,608	2,275	3,725	6,000	6,000	6,000	0	29	
30	104610	461000	Miscellaneous Expense	712	814	1,204	1,184	0	1,184	1,000	1,000	0	30	
31	TOTAL OPER. & MAINT.			55,691	61,678	51,252	44,343	16,117	60,460	156,797	0	63,975	(92,822)	31
32													32	
33	TOTAL PLANNING - GEN. FUND			293,495	310,098	368,880	188,005	154,800	342,805	518,126	0	424,761	(93,365)	33
34													34	
35	Enterprise Fund Reimbursement - Administrative Services												35	
36	104610	496200	Admin Services ReimbAdjustment	(45,257)	(46,642)	(44,561)	(29,849)	(29,848)	(59,697)	(59,697)		(66,917)	(7,220)	36
37	Total Enterprise Fund Reimbursement - Admin. Services			(45,257)	(46,642)	(44,561)	(29,849)	(29,848)	(59,697)	(59,697)	0	(66,917)	(7,220)	37
38													38	
39	TOTAL ADJUSTED PLANNING - GENERAL FUND			248,238	263,456	324,319	158,156	124,952	283,108	458,429	0	357,844	(100,585)	39
40													40	
41	PLANNING - CAPITAL PROJECTS												41	
42	TOTAL PLANNING - CAPITAL			0	0	0	0	0	0	0	0	0	0	42
43													43	
44	BUDGET SUMMARY												44	
45	104610		Planning - General Fund	248,238	263,456	324,319	158,156	124,952	283,108	458,429	0	357,844	(100,585)	45
46	454610		Planning - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0	46
47	TOTAL PLANNING - GEN. & CAP.			248,238	263,456	324,319	158,156	124,952	283,108	458,429	0	357,844	(100,585)	47

Planning Organizational Chart



City of Bountiful, Utah

FY2022-2023 Operating & Capital 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.

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Establish the property tax levy and pay the scheduled debt service for the General Obligation debt issued for the acquisition and development costs of a ten-acre recreation property and trail system within the City.

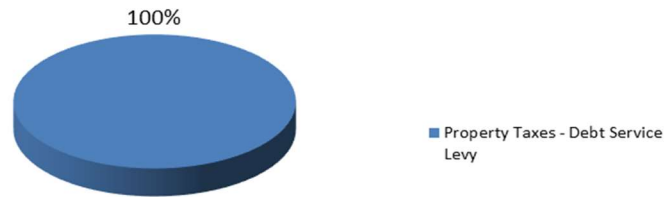
Operational Budget Highlights

Operations and Maintenance

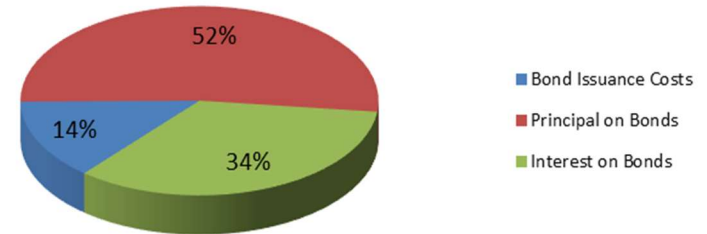
The City is anticipating issuing the General Obligation debt in FY 2023. The property tax collection and debt payments are only estimates at this point.

Debt Service Budget Graphs

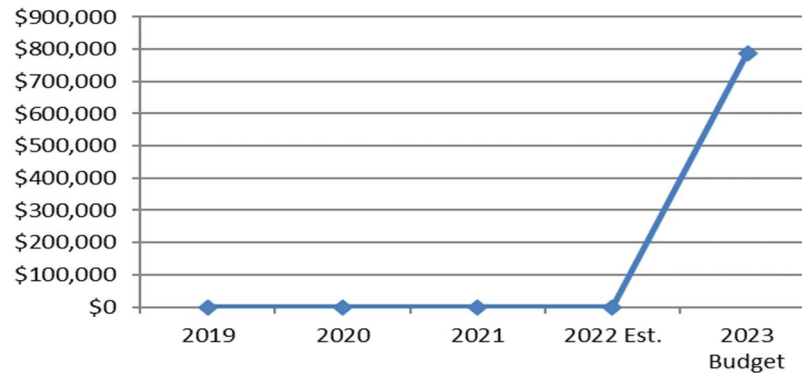
FY 2022-2023 Debt Service Revenues



FY 2022-2023 Debt Service Expenses



Budget History (Less Capital)



Debt Service Budget

1	DEBT SERVICE												1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
3	Account Number	Account Description	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change	3
4													4
5	DEBT SERVICE REVENUES												5
6	301010	311200	Property Taxes - Debt Service Levy	0	0	0	0	0	0		679,604	679,604	6
7	306010	361000	Interest & Investment Earnings	497	443	192	58	63	121	200	300	100	7
8	306010	361200	InvestmntUnrealized(Gain)/Loss	157	70	34	0	(20)	(20)	0	0	0	8
9			Use of (Addition to) Fund Balance						0	(175)	107,725	107,900	9
10	TOTAL REVENUE		654	513	226	58	43	101	25	0	787,629	787,604	10
11													11
12	DEBT SERVICE EXPENDITURES												12
13	304710	431040	Bank & Investment Account Fees	14	12	15	7	4	11	25	25	0	13
14	304710	476000	Bond Issuance Costs	0	0	0	0	0	0		108,000	108,000	14
15	304710	481000	Principal on Bonds	0	0	0	0	0	0		410,000	410,000	15
16	304710	482000	Interest on Bonds	0	0	0	0	0	0		269,604	269,604	16
17	TOTAL EXPENDITURES		14	12	15	7	4	11	25	0	787,629	787,604	17
18													18
19	EXCESS (DEFICIENCY) OF												19
20	REVENUES OVER EXPENDITURES		640	501	211	51	39	90	0	0	0	0	20

City of Bountiful, Utah

FY2022-2023 Operating & Capital Budget

SPECIAL REVENUE FUNDS:

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



RAP Tax Fund

Department Description

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

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Conduct a grant process for the 11% of revenues dedicated to art and cultural organizations.
- Reconstruct six pickleball courts and Twin Hollows Park

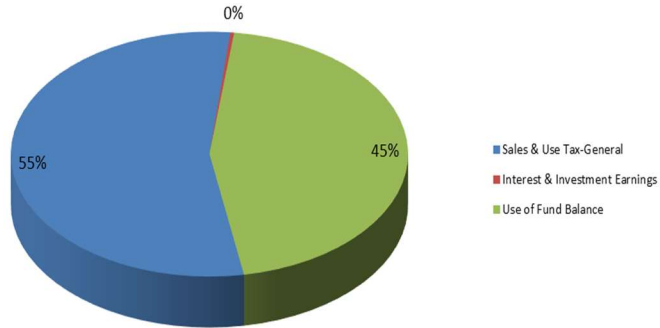
Operational Budget Highlights

Revenues

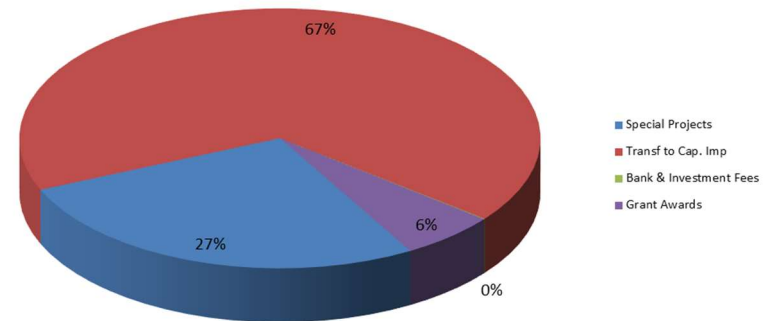
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
313000	Sales and Use Tax	Expected increase of \$65,361 in revenues.	Yes	Financial Balance and Accountability
n/a	Use of Fund Balance	\$589,739 used from prior earnings to balance expenditures	No	Financial Balance and Accountability

RAP Tax Budget Graphs

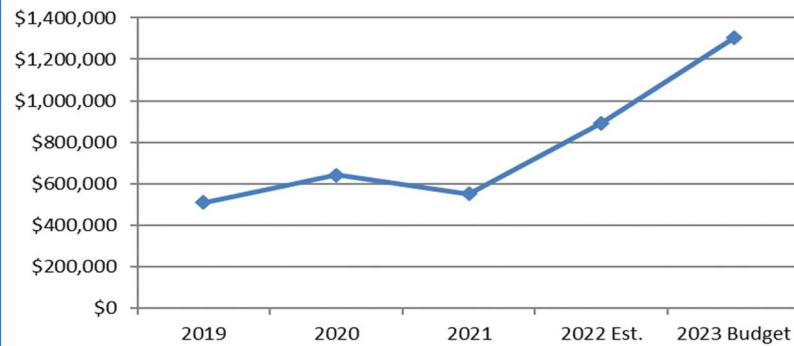
FY 2022-2023 RAP Tax Revenues



FY 2022-2023 RAP Tax Expenses



**Budget History
(Less Capital)**



RAP Tax Budget

1	RAP TAX										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	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change	3
4														4
5	RAP TAX REVENUES													5
6	831050	313000	Sales & Use Tax-General	568,575	611,542	695,884	237,883	465,117	703,000	644,639		710,000	65,361	6
7	836010	361000	Interest & Investment Earnings	7,962	10,332	3,345	1,310	2,190	3,500	5,000		4,000	(1,000)	7
8	836010	361200	InvestmntUnrealized(Gain)/Loss	2,259	871	641	0	0	0	0		0	0	8
9	838000	385000	Donations/Contributions - Cash	0	15,000	0	25,000	0	25,000	0		0	0	9
10			Use of (Addition to) Fund Balance						0	190,210		589,739	399,529	10
11	TOTAL REVENUE			578,796	637,745	699,869	264,193	467,307	731,500	839,849	0	1,303,739	1	11
12														12
13	RAP TAX EXPENDITURES													13
14	838300	426100	Special Projects	42,682	10,438	16,274	51,670	285,000	336,670	285,000		350,000	65,000	14
15	838300	431040	Bank & Investment Account Fees	223	264	251	171	89	260	230		260	30	15
16	838300	431100	Legal And Auditing Fees	214	229	334	356	0	356	230		360	130	16
17	838300	491455	TrnsfrToCapItImprv-CreeksidePk	411,816	586,250	460,457	0	483,479	483,479	483,479		334,619	(148,860)	17
18	838300	492020	RAP Tax Grant Award Payments	54,730	44,500	73,078	72,555	0	72,555	70,910		78,000	7,090	18
19	838300	492045	Trnsfr To Capital Improvement Fund	0	0	0	0	0	0	0		540,500	540,500	19
20	TOTAL EXPENDITURES			509,665	641,681	550,394	124,752	768,568	893,320	839,849	0	1,303,739	463,890	20
21														21
22	EXCESS (DEFICIENCY) OF													22
23	REVENUES OVER EXPENDITURES			69,131	(3,936)	149,475	139,441	(301,261)	(161,820)	0	0	0	0	23

Redevelopment Agency (RDA) Funds

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

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

Operational Budget Highlights

Personnel Services

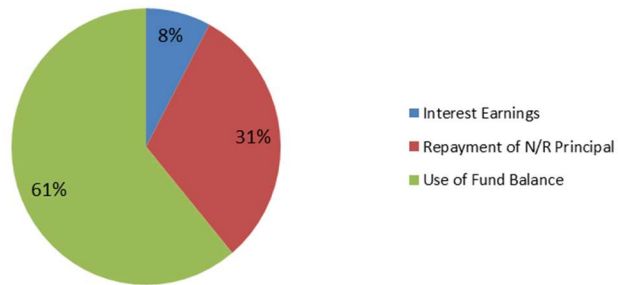
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
737300-3111000 to 364000	Revenues	Budget decrease of \$69,717 based on received revenue.	No.	Tier I: Open, Accessible, & Interactive Government.
737300-431100	Legal and Auditing Fees	Budget increase of \$1,872 based on audit fee increase and RDA allocation increase.	No.	Tier I: Open, Accessible, & Interactive Government.

Performance Measures

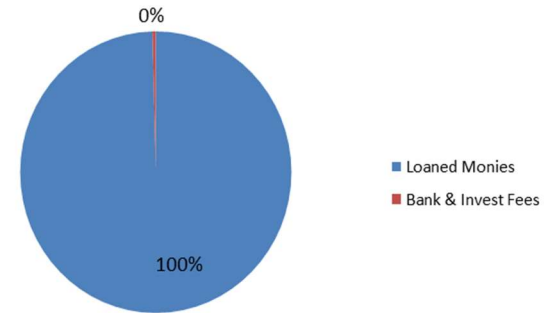
Tier 1: <i>Community-Compatible Economic Development</i>				
Priority Objective: Creative Redevelopment				
Department Strategy:	Develop, coordinate, and manage redevelopment activities and programs.			
Performance Indicator:	Project progress as indicated on the			
		FY2020 Actual	FY2021 Actual	FY2023 Target
		3	4	4
		1	2	1

RDA Revolving Loan Budget Graphs

**FY 2022-2023 RDA Revolving Loan
Revenues**



**FY 2022-2023 RDA Revolving Loan
Expenditures**



RDA Revolving Loan Budget

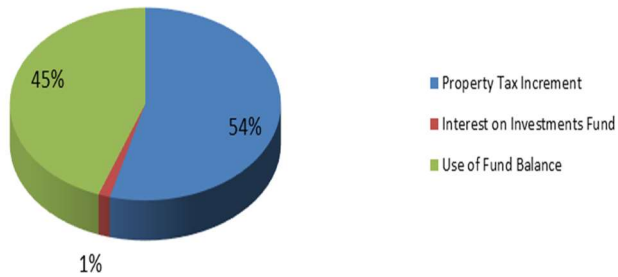
1	REDEVELOPMENT AGENCY (REVOLVING LOAN FUND)												1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
3	Account Number	Account Description	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change	3
4													4
5	REVENUES												5
6	726010 361000	Interest & Investment Earnings	77,347	69,476	31,841	8,333	6,991	15,324	30,000		14,500	(15,500)	6
7	726010 361078	Int-Hist Bntfl Theater	6,527	3,641	3,193	0	0	0	1,117		0	(1,117)	7
8	726010 361086	Interest-Computech/VectorHoldn	460	0	0	0	0	0	0		0	0	8
9	726010 361087	Interest-CreativeArts/SeanMons	1,111	917	745	0	0	0	543		0	(543)	9
10	726010 361088	Interest-ColonialSquareOwner's	18,952	13,778	15,888	7,926	5,044	12,970	12,970		9,964	(3,006)	10
11	726010 361089	Interest-Broadhead&Associates	9,537	14,564	15,284	7,400	7,236	14,636	14,636		13,968	(668)	11
12	726010 361090	Interest -RenaissanceT.C.MasterAssoc	0	0	0	0	9,224	9,224	0		9,320	9,320	12
13	726010 361200	InvestmntUnrealized(Gain)/Loss	23,716	11,221	5,926	0	(1,000)	(1,000)	0		0	0	13
14	726000 369030	Repayment Of N/R (Princ)	195,436	144,482	279,061	68,194	57,915	126,109	195,463		153,393	(42,070)	14
15		Use of (Addition to) Fund Balance						0	247,471		300,854	53,383	15
16	TOTAL REVENUE		333,085	258,080	351,939	91,854	85,410	177,264	502,200	0	502,000	(200)	16
17													17
18	EXPENDITURES												18
19	727200 431040	Bank & Investment Account Fees	2,143	1,847	2,416	1,091	827	1,918	2,200		2,000	(200)	19
20	727200 461050	Loaned Monies	550,000	0	0	1,350,000	0	1,350,000	500,000		500,000	0	20
21	TOTAL EXPENDITURES		552,143	1,847	2,416	1,351,091	827	1,351,918	502,200	0	502,000	(200)	21
22													22
23	EXCESS (DEFICIENCY) OF												23
24	REVENUES OVER EXPENDITURES		(219,058)	256,233	349,523	(1,259,237)	84,583	(1,174,654)	0	0	0	0	24

REDEVELOPMENT AGENCY (REVOLVING LOAN FUND)

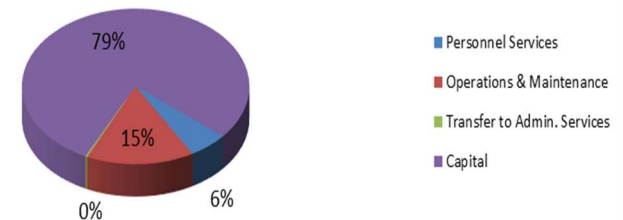
1		
2		Fiscal Year 2022-2023
3	Principal / Interest Schedule	Interest Principal
4	Colonial Square Owner's Association	9,964 101,840
5	Broadhead & Associates, LLC	13,968 22,636
6	Renaissance Town Center Master Associa	9,320 28,918
8	Totals	33,252 153,393

RDA Operating Budget Graphs

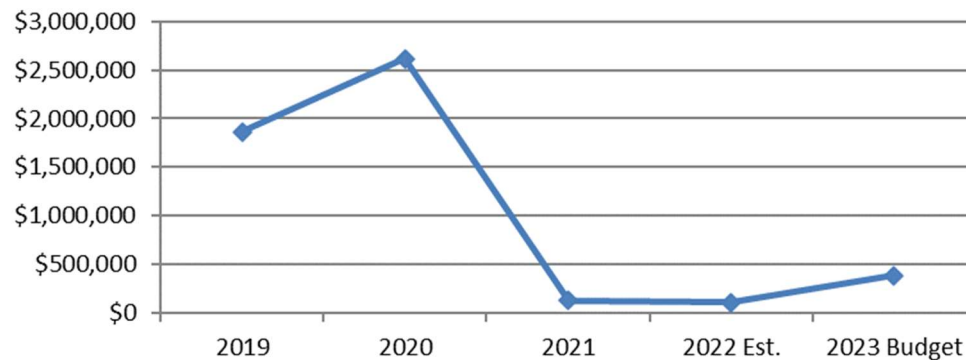
FY 2022-2023 RDA Operating Fund Revenues



FY 2022-2023 RDA Operating Fund Expenditures



Budget History (Less Capital)



RDA Operating Budget

1	REDEVELOPMENT AGENCY (OPERATING FUND)												1
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Account Number	Account Description	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	6 Month Actual	6 Month Estimate	Fiscal Year 2022 Est.	Fiscal Year 2022 Budget	Amended Fiscal Year 2022 Budget	Fiscal Year 2023 Budget	Dollar Change
REVENUES											
731010 311000	General Property Taxes	0	0	76,791	0	76,000	76,000	0		76,000	76,000
731040 311100	Property Tax Increment - RDA	1,020,008	1,143,117	989,819	400,000	597,441	997,441	1,035,507		904,000	(131,507)
733000 334700	Federal Grants - CARES Act	0	0	1,608	0	0	0	0		0	0
733000 335100	State Grants - Miscellaneous	25,000	122,500	0	37,500	0	37,500	0		0	0
736000 369000	Sundry Revenues	0	2,134	0	0	0	0	0		0	0
736010 361000	Interest & Investment Earnings	149,231	83,581	38,658	12,399	12,981	25,380	39,210		25,000	(14,210)
736010 361200	InvestmntUnrealized(Gain)/Loss	42,178	14,431	7,245	0	(2,200)	(2,200)	0		0	0
736020 364000	Gain on Fixed Asset Sales	64,000	0	26,589	0	0	0	0		0	0
TOTAL REVENUES		1,300,418	1,365,762	1,140,711	449,899	684,222	1,134,121	1,074,717	0	1,005,000	(69,717)
EXPENDITURES											
PERSONNEL SERVICES											
737300 411000	Salaries - Perm Employees	42,643	41,552	43,496	24,954	19,000	43,954	43,574		54,927	11,353
737300 412000	Salaries-Temp & Part-Time	15,607	11,804	12,471	8,672	8,500	17,172	17,535		17,835	300
737300 413010	Fica Taxes	4,431	3,884	3,605	2,469	2,200	4,669	4,789		5,681	892
737300 413020	Employee Medical Ins	10,837	14,040	15,550	7,201	7,201	14,402	9,072		9,227	155
737300 413030	Employee Life Ins	246	244	253	119	119	238	273		336	63
737300 413040	State Retirement & 401 K	7,338	6,951	7,306	4,265	4,000	8,265	8,310		10,200	1,890
737300 425300	Vehicle Allowance	1,450	0	0	0	0	0	1,496		1,496	0
737300 491640	WorkersCompPremiumCharge-ISF	930	868	1,000	673	673	1,346	924		1,152	228
TOTAL PERSONNEL SERVICES		83,483	79,343	83,681	48,352	41,693	90,045	85,973	0	100,854	14,881
OPERATIONS & MAINTENANCE											
737300 422000	Public Notices	117	0	0	0	500	500	500		500	0
737300 424000	Office Supplies	115	462	1,848	0	500	500	500		500	0
737300 426100	Special Projects	1,762,183	2,494,633	18,390	2,410	0	2,410	250,000		250,000	0
737300 427000	Utilities	2,583	1,655	1,860	939	0	939	800		1,000	200
737300 431000	Profess & Tech Services	3,372	25,907	8,293	1,320	0	1,320	15,000		15,000	0
737300 431040	Bank & Investment Account Fees	4,085	2,304	2,937	1,609	1,609	3,218	3,000		3,218	218
737300 431100	Legal And Auditing Fees	1,450	2,016	1,838	1,111	0	1,111	1,111		2,983	1,872
737300 451100	Insurance & Surety Bonds	924	675	929	1,160	0	1,160	1,100		1,218	118
737300 455050	Btfl Subconservancy Fees	1,959	1,959	1,959	855	1,145	2,000	2,000		2,000	0
737300 461000	Miscellaneous Expense	0	65	255	0	0	0	0		0	0
737300 462230	Public Relations Materials	1,353	0	75	0	0	0	0		0	0
737300 491150	Admin Services Reimbursement	5,487	5,637	5,674	2,902	2,902	5,804	5,804		5,154	(650)
TOTAL OPERATIONS & MAINTENANCE		1,783,628	2,535,312	44,057	12,307	6,656	18,963	279,815	0	281,573	1,758
TOTAL EXPENDITURES		1,867,111	2,614,655	127,738	60,659	48,349	109,008	365,788	0	382,427	16,639

RDA Operating Budget (continued)

REDEVELOPMENT AGENCY (OPERATING FUND)										Amended		
			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	
	Account Number	Account Description	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change
REDEVELOPMENT AGENCY - CAPITAL PROJECTS												
	737300 471100	Land	0	0	542,397	0	0	0	457,603		0	(457,603)
	737300 473100	Improv Other Than Bldgs	0	0	0	0	0	0	5,405,000		1,425,000	(3,980,000)
TOTAL CAPITAL EXPENDITURES			0	0	542,397	0	0	0	5,862,603	0	1,425,000	(4,437,603)
EXCESS (DEFICIENCY OF REVENUES OVER EXPENDITURES BEFORE TRANSFERS			(566,693)	(1,248,893)	470,576	389,240	635,873	1,025,113	(5,153,674)	0	(802,427)	4,351,247
TRANSFERS IN (OUT):												
		Use of (Addition to) Fund Balance	0	0	0	0	(1,025,113)	(1,025,113)	5,153,674		802,427	(4,351,247)
TOTAL TRANSFERS IN (OUT)			0	0	0	0	(1,025,113)	(1,025,113)	5,153,674	0	802,427	(4,351,247)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(566,693)	(1,248,893)	470,576	389,240	(389,240)	0	0	0	0	0

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

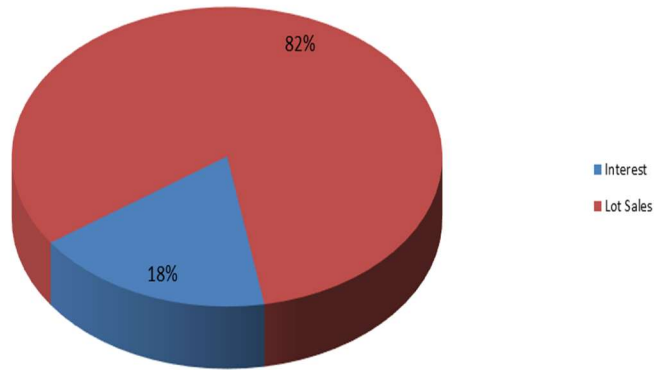
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy & Priority
361000	Interest & Investment Earnings	The budgeted revenue increased by \$4,000. This reflects the anticipated rise in interest and investment returns due to current and anticipated market conditions	Yes	Financial Balance & Accountability
348100	Sale of Cemetery Lots	Increase of \$28,000. This FY23 estimate uses the past four years of actual sales as a guide for anticipated sales.	Yes	Financial Balance & Accountability

Operations and Maintenance

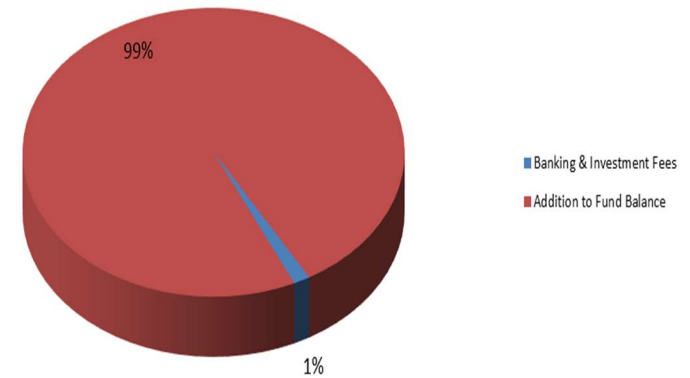
No changes of note

Cemetery Perpetual Care Budget Graphs

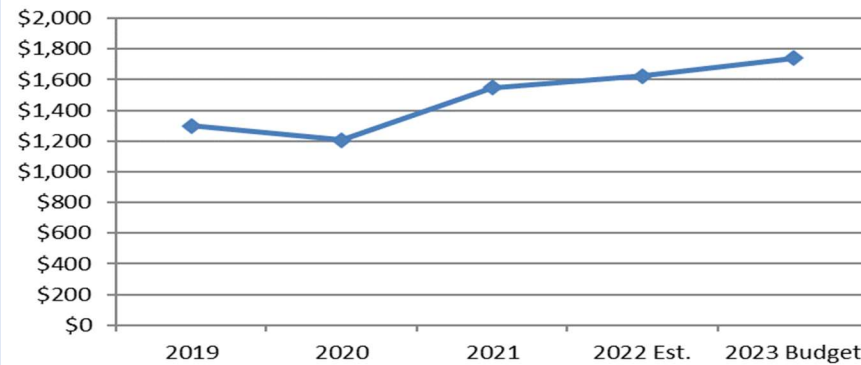
FY 2022-2023 Cemetery Perpetual Care Revenues



FY 2022-2023 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	Dollar	2	
3	Account Number	Account Description	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change	3	
4														4
5	REVENUES													5
6	746010	361000	Interest & Investment Earnings	47,855	43,960	19,891	6,205	6,409	12,614	18,000		22,000	4,000	6
7	746010	361200	InvestmntUnrealized(Gain)/Loss	15,289	7,120	3,598	0	(500)	(500)	0		0	0	7
8	747050	348100	Sale Of Cemetery Lots	61,995	81,340	98,085	58,870	46,870	105,740	72,000		100,000	28,000	8
9			Use of (Addition to) Fund Balance						0	(88,460)		(120,260)	(31,800)	9
10	TOTAL REVENUE			125,140	132,419	121,575	65,075	52,779	117,854	1,540	0	1,740	200	10
11														11
12	EXPENDITURES													12
13	747400	431040	Bank & Investment Account Fees	1,301	1,170	1,508	803	780	1,583	1,500		1,700	200	13
14	747400	431100	Legal And Auditing Fees	0	36	40	40	0	40	40		40	0	14
15														15
16	TOTAL EXPENDITURES			1,301	1,206	1,548	843	780	1,623	1,540	0	1,740	200	16
17														17
18	EXCESS (DEFICIENCY) OF													18
19	REVENUES OVER EXPENDITURES			123,839	131,213	120,027	64,232	51,999	116,231	0	0	0	0	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 50 years.

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Monitor interest earnings and perform the proper accounting

Operational Budget Highlights

Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy & Priority
361000	Interest & Investment Earnings	The budgeted revenue increased by \$200. This reflects the anticipated increase in interest and investment returns due to current and anticipated market conditions	Yes	Financial Balance & Accountability

Landfill Closure Budget

1	LANDFILL CLOSURE												1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year		2
3	Account Number	Account Description	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Dollar Change	3
4													4
5	REVENUES												5
6	786010 361000	Interest & Investment Earnings	23,875	18,254	4,351	1,536	1,695	3,231	4,600		4,800	200	6
7		Use of (Addition to) Fund Balance						0	(4,600)		(4,800)	(200)	7
8	TOTAL REVENUE		23,875	18,254	4,351	1,536	1,695	3,231	0	0	0	0	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		23,875	18,254	4,351	1,536	1,695	3,231	0	0	0	0	15

City of Bountiful, Utah

FY2022-2023 Operating & Capital Budget

ENTERPRISE FUNDS:

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



Recycling Fund

Department Description

The Recycling Department is tasked with diverting recyclable materials from the landfill. This is accomplished by contracting out curbside biweekly pick up and delivering to a local Materials Recovery Facility (MRF). The MRF sorts and bales the recyclables by material type for reuse. The MRF will sell the bales to both national and international recyclers who turn the recyclables into new products.

Major Roles & Critical Functions

- Educate the residents on what can and cannot be recycled.
- Continue to divert recyclables from the landfill.
- Do our part to preserve the environment.

Fiscal Year Priorities

- Transfer funds (\$75,000) from landfill to cover Materials Recovery Facility processing costs.
- Continue to work with MRF on recyclable contamination reduction.

Operational Budget Highlights

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
431550	Recycling services	Decreased \$25,300 Recycling processing cost decreased.	Yes	Financial Balance & Accountability
491150	Admin Services	Decreased \$18,719	Yes	Financial Balance & Accountability
381000	Transfer from other Funds	Decreased \$20,000	Yes	Financial Balance & Accountability

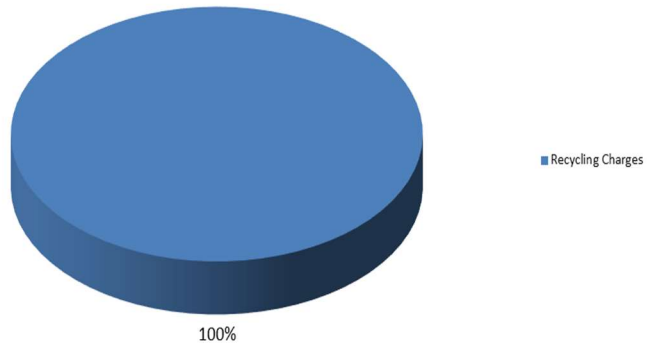
Performance Measures

Tier 2 <i>Sustainable Bountiful</i>					
Priority Objective: <i>Clean, Safe neighborhoods</i>					
Recycling Department Strategy:	Collect recycling cans as scheduled				
Performance Indicator:	Performance Measures				
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Target
Did we collect recycling cans as scheduled	Yes	No	Yes	Yes	Planned
Days we didn't collect recycling cans as scheduled	0	1	0	0	Planned
Reason we didn't collect recycling cans as scheduled	Wind Storm				

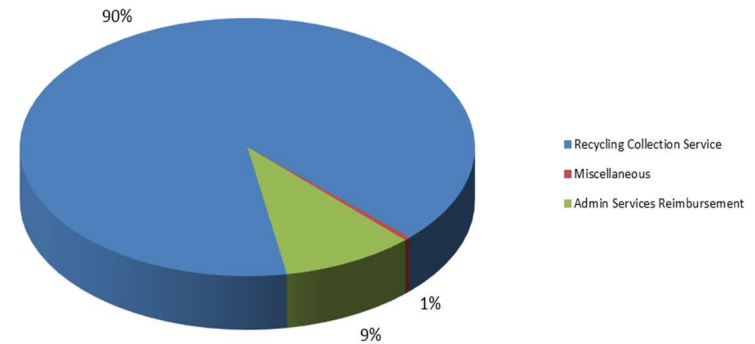
Tier 2 <i>Sustainable Bountiful</i>					
Priority Objective: <i>Clean, Safe neighborhoods</i>					
Recycling Department Strategy:	Divert recyclables from Landfill. Continue to educate the public on what can be recycled.				
Performance Indicator:	Performance Measures				
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Target
Tons delivered to be recycled	2,983	2,610	2,165	On Track	Planned
Percentage of total waste diverted from landfill to recycling	14.10%	11.60%	10.20%	On Track	Planned
Meet goal of 10% diverted	Yes	Yes	Yes	On Track	Planned

Recycling Budget Graphs

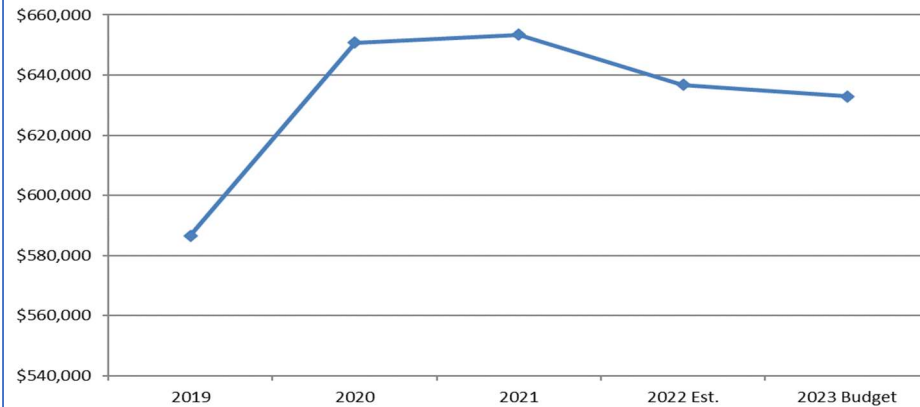
FY 2022-2023 Recycling Revenues



FY 2022-2023 Recycling Expenses



**Budget History
(Less Capital)**



Recycling Budget

1	RECYCLING												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	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	Fiscal Year	2023 Budget	Change	3
4													4
5	OPERATING REVENUES												5
6	487000 377220	Recycling Charges	435,607	423,850	440,264	276,542	305,173	581,715	581,715		582,000	285	6
7	TOTAL RECYCLING REVENUE		435,607	423,850	440,264	276,542	305,173	581,715	581,715	0	582,000	285	7
8													8
9	OPERATING EXPENSES												9
10	OPERATIONS & MAINTENANCE												10
11	484800 431040	Bank & Investment Account Fees	14	0	0	3	0	3	0		0	0	11
12	484800 431050	Credit Card Merchant Fees	1,485	1,530	1,692	945	1,055	2,000	2,000		2,000	0	12
13	484800 431100	Legal And Auditing Fees	169	180	278	269	0	269	269		300	31	13
14	484800 431550	Recycling Collectn Service	506,370	571,714	571,615	188,401	367,339	555,740	595,800		570,500	(25,300)	14
15	484800 452300	Uncollectible Accounts	1,294	452	394	255	245	500	500		500	0	15
16	484800 491150	Admin Services Reimbursement	77,293	76,935	79,408	39,152	39,152	78,304	78,304		59,585	(18,719)	16
17	TOTAL OPERATIONS & MAINTENANCE		586,625	650,812	653,387	229,025	407,791	636,816	676,873	0	632,885	(43,988)	17
18													18
19	TOTAL OPERATING EXPENSES		586,625	650,812	653,387	229,025	407,791	636,816	676,873	0	632,885	(43,988)	19
20													20
21	EARNINGS (LOSS) FROM OPERATIONS		(151,018)	(226,962)	(213,123)	47,517	(102,618)	(55,101)	(95,158)	0	(50,885)	44,273	21
22													22
23	NON-OPERATING REVENUES (EXPENSES):												23
24	486000 377900	Salvage Sales	0	0	0	515	0	515	0		0	0	24
25	487000 369020	Income From Uncoll Accts	234	155	176	85	115	200	200		200	0	25
26	486010 361000	Interest & Investment Earnings	320	(25)	0	26	0	26	0		0	0	26
27	486010 361200	InvestmntUnrealized(Gain)/Loss	139	0	0	0	0	0	0		0	0	27
28	NON-OPERATING REVENUES - NET		693	130	176	627	115	741	200	0	200	0	28
29													29
30	EARNINGS (LOSS) BEFORE TRANSFERS		(150,325)	(226,832)	(212,947)	48,144	(102,503)	(54,360)	(94,958)	0	(50,685)	44,273	30
31													31
32	TOTAL RECYCLING EXPENSES		586,625	650,812	653,387	229,025	407,791	636,816	676,873	0	632,885	(43,988)	32
33													33
34	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		(150,325)	(226,832)	(212,947)	48,144	(102,503)	(54,360)	(94,958)	0	(50,685)	44,273	34
35													35
36	OPERATING TRANSFERS IN (OUT):												36
37	488010 381000	Transfer From Other Funds	89,384	234,541	227,921	12,306	82,694	95,000	95,000		75,000	(20,000)	37
38		Use of (Addition to) Net Position						0	(42)		(24,315)	(24,273)	38
39	TOTAL OPERATING TRANSFERS IN (OUT)		89,384	234,541	227,921	12,306	82,694	95,000	94,958	0	50,685	(44,273)	39
40													40
41	NET EARNINGS (LOSS)		(60,941)	7,709	14,974	60,450	(19,809)	40,640	0	0	0	0	41

Storm Water Fund

Department Description

The Storm water department is tasked with maintaining and improving the 71 miles of drain lines, 23 detention basins and hundreds of inlets. Complying with State and Federal EPA guidelines for storm water quality. Educate the community to keep contaminants out of the system and improve storm water discharge quality to the wetlands.

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Storm Drain upgrade 800 East – 500 South to 250 North
- Storm Drain extension 400 South – 100 East to 200 East.
- Storm Drain replacement Main Street 1350 North to Pages Lane.
- Rate increase of \$.50 to \$8.75 per ERU. Already approved by Council.

Operational Budget Highlights

Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
373500	Collection Charge	Increased \$90,000 ERU increase \$0.50 Scheduled rate change to \$8.75	Yes	Financial Balance & Accountability

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 to 491640	Personnel Services	Decreased by \$14,847 Staff changes, merit increases, market adjustments, 3% cola, changes in medical costs	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

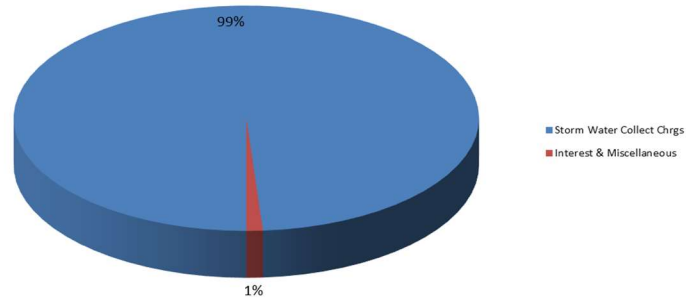
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
451100	Insurance	Increased \$5,650 Rate Change	Yes	Improve & Maintain Infrastructure
491150	Admin Services	Decreased \$713 Reimburse City for services provided.	Yes	Financial Balance & Accountability
473106	Storm Drain Construction	Increased \$750,000 Planned Projects construction.	No	Improve & Maintain Infrastructure
474600	Vehicles	Decreased \$365,000 No planned vehicle purchases.	No	Improve & Maintain Infrastructure

Performance Measures

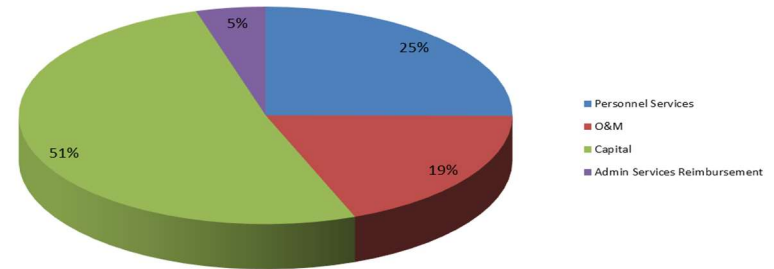
Tier 1 <i>Improve & Maintain Infrastructure</i>					
Priority Objective: <i>Stay ahead of the maintenance curve</i>					
Storm Water	Clean and Inspect 10% of 351,339 feet in Bountiful City Storm Drain network yearly.				
Department Strategy:					
Performance Indicator:	Performance Measures				
	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Actual	Actual	Target
Cleaning and Inspection Planned footage	35,100	35,100	35,100	35,245	35,245
Cleaning and Inspection Completed footage	34,070	34,430	34,376	26,573	35,245
	97%	98%	98%	75%	100%
Cleaning and Inspection Plan accomplished ?	No	Improving	Improving	In progress	Planned

Storm Water Budget Graphs

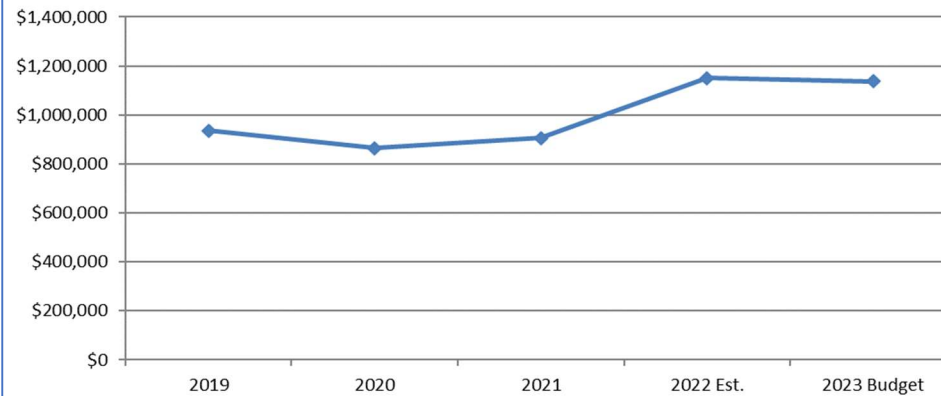
FY 2022-2023 Storm Water Revenues



FY 2022-2023 Storm Water Expenses



**Budget History
(Less Capital)**



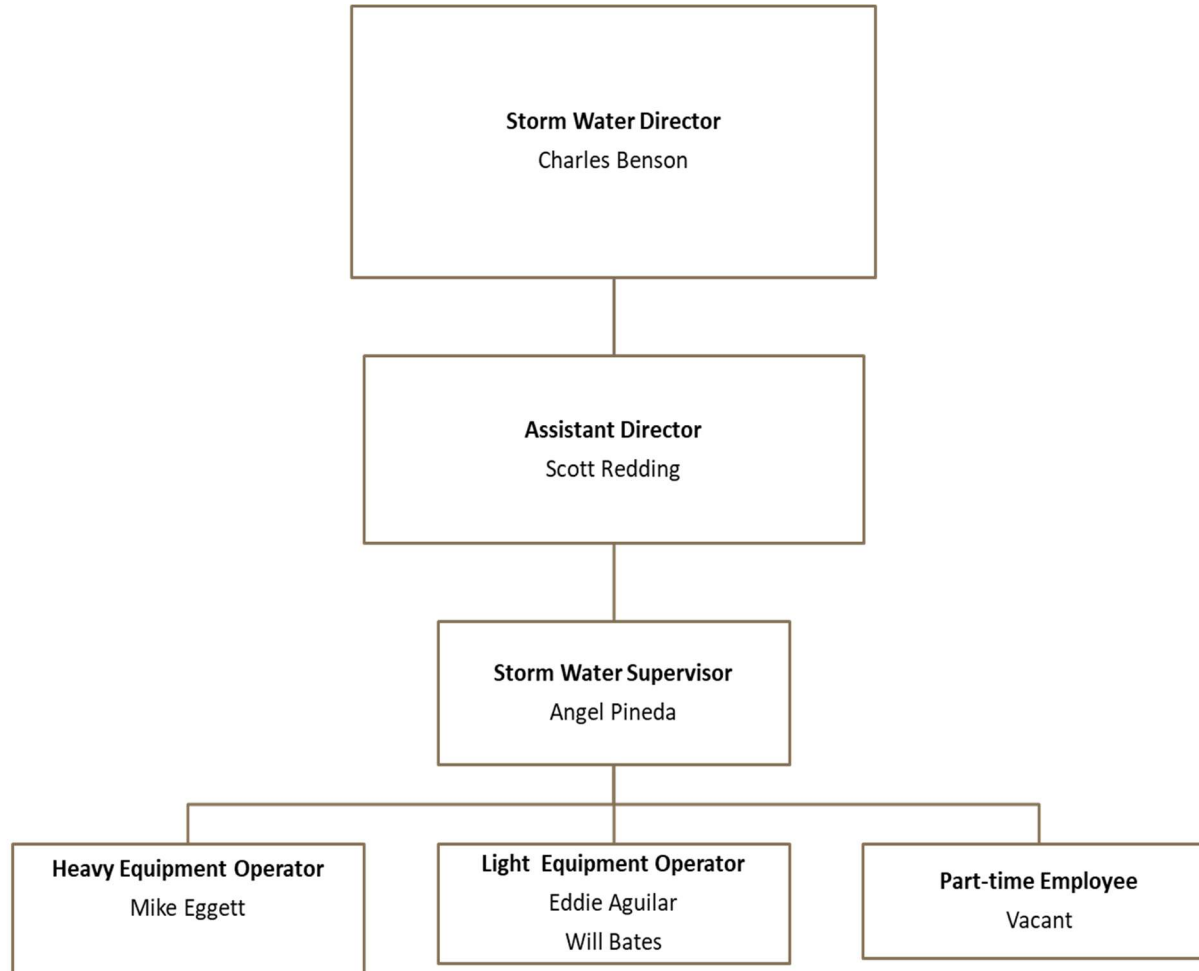
Storm Water Budget

Account Number	Account Description	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	6 Month Actual	6 Month Estimate	Fiscal Year 2022 Est.	Fiscal Year 2022 Budget	Amended Fiscal Year 2022 Budget	Fiscal Year 2023 Budget	Dollar Change
OPERATING REVENUES											
497000 322100	Building Permits	2,050	950	4,830	0	2,000	2,000	2,000		2,000	0
497000 369020	Income From Uncoll Accts	468	309	352	171	129	300	300		300	0
497000 373500	Storm Water Collect Chrgs	1,643,839	1,686,302	1,816,258	922,988	995,830	1,918,818	1,918,818		2,008,818	90,000
TOTAL STORM WATER REVENUE		1,646,357	1,687,562	1,821,440	923,158	997,960	1,921,118	1,921,118	0	2,011,118	90,000
OPERATING EXPENSES											
PERSONNEL SERVICES											
494900 411000	Salaries - Perm Employees	295,349	306,014	314,570	163,435	200,687	364,122	364,122		372,144	8,022
494900 412000	Salaries-Temp & Part-Time	14,728	15,606	10,597	3,857	16,143	20,000	20,000		20,000	0
494900 413010	Fica Taxes	22,793	23,610	23,816	12,349	17,071	29,420	29,420		30,033	613
494900 413020	Employee Medical Ins	70,040	72,731	74,032	29,778	75,216	104,994	104,994		81,641	(23,353)
494900 413030	Employee Life Ins	1,784	1,851	1,836	847	1,581	2,428	2,428		2,473	45
494900 413040	State Retirement & 401 K	65,180	59,477	32,642	30,984	38,073	69,057	69,057		68,736	(321)
494900 413100	Retired Employee Benefits	(406)	(651)	(589)	0	0	0	0		0	0
494900 425300	Vehicle Allowance	468	451	450	220	229	449	449		449	(0)
494900 462180	Accrued Comp Time Exp	(158)	192	1,542	0	0	0	0		0	0
494900 462190	Accrued Sick Leave Exp	666	(620)	(70)	0	0	0	0		0	0
494900 462200	Accrued Vacation Expense	296	2,397	(596)	0	0	0	0		0	0
494900 491640	WorkersCompPremiumCharge-ISF	8,498	8,866	8,932	4,517	6,086	10,603	10,603		10,750	147
TOTAL PERSONNEL SERVICES		479,239	489,925	467,163	245,986	355,087	601,073	601,073	0	586,226	(14,847)
OPERATIONS & MAINTENANCE											
494900 421000	Books Subscr & Mmbrshp	0	956	625	625	275	900	900		900	0
494900 422000	Public Notices	9,872	13,185	4,181	1,750	10,900	12,650	12,650		12,650	0
494900 423000	Travel & Training	1,549	1,557	0	103	2,897	3,000	3,000		3,000	0
494900 424000	Office Supplies	62	400	1,421	130	470	600	600		900	300
494900 425000	Equip Supplies & Maint	82,693	53,359	44,887	29,539	40,861	70,400	70,400		70,400	0
494900 426000	Bldg & Grnd Suppl & Maint	588	588	588	646	354	1,000	1,000		1,000	0
494900 428000	Telephone Expense	2,386	2,384	2,296	1,190	1,410	2,600	2,600		2,600	0
494900 431040	Bank & Investment Account Fees	1,639	1,438	2,120	1,182	138	1,320	1,320		1,320	0
494900 431000	Profess & Tech Services	175	62	178	0	0	0	0		0	0
494900 431050	Credit Card Merchant Fees	4,581	4,992	6,518	3,642	1,358	5,000	5,000		5,800	800
494900 431100	Legal And Auditing Fees	641	682	715	751	0	751	751		869	118
494900 431400	Landfill Fees	705	305	635	325	175	500	500		500	0
494900 441200	Road Matl Patch/ Class C	10,477	6,469	24,946	210	19,790	20,000	20,000		20,000	0
494900 441250	Storm Drain Maintenance	127,952	71,613	76,352	46,943	128,057	175,000	175,000		175,000	0
494900 441260	Wtrway Replcmnt-Concrete Rpr	0	23,955	78,780	0	55,000	55,000	55,000		55,000	0
494900 448000	Operating Supplies	4,010	3,580	5,487	5,060	500	5,560	4,200		4,800	600
494900 451100	Insurance & Surety Bonds	7,331	7,351	8,551	11,473	0	11,473	7,350		13,000	5,650
494900 452300	Uncollectible Accounts	2,510	1,389	1,503	582	918	1,500	1,500		1,500	0
494900 453600	Loss-Deleted Fixed Assets	340	1,776	0	0	0	0	0		0	0
494900 461000	Miscellaneous Expense	128	90	134	639	0	639	200		400	200
494900 462400	Contract Equipment	74,978	74,393	74,986	9,658	65,342	75,000	75,000		75,000	0
494900 491150	Admin Services Reimbursement	124,970	103,082	103,880	53,566	53,566	107,132	107,132		106,419	(713)
TOTAL OPERATIONS & MAINTENANCE		457,587	373,607	438,784	168,015	382,010	550,025	544,103	0	551,058	6,955

Storm Water Budget (continued)

1	STORM WATER											1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended		2
3	Account Number	Account Description	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	Fiscal Year	Fiscal Year	Dollar
4										2022 Budget	2023 Budget	Change
5												
6	TOTAL OPERATING EXPENSES		936,826	863,532	905,947	414,001	737,097	1,151,098	1,145,176	0	1,137,284	(7,892)
8												8
9	EARNINGS (LOSS) FROM OPERATIONS		709,531	824,030	915,493	509,157	260,863	770,020	775,942	0	873,834	97,892
10												10
11	NON-OPERATING REVENUES (EXPENSES)											
12	493000 331210	FEMA Federal Assistance	0	0	3,425	0	0	0	0		0	0
13	493000 334700	Federal Grants - CARES Act	0	0	1,819	0	0	0	0		0	0
14	496020 364000	Gain on Fixed Asset Sales	0	1,500	27,660	0	0	0	0		0	0
15	496000 369000	Sundry Revenues	5,800	5,800	6,800	2,560	3,240	5,800	5,800		5,800	0
16	496010 361000	Interest & Investment Earnings	61,056	53,188	27,750	9,118	9,000	18,118	30,347		15,000	(15,347)
17	496010 361200	InvestmntUnrealized(Gain)/Loss	20,897	9,568	5,335	0	0	0	0		0	0
18	498020 387120	Impact Fees	24,263	9,521	3,948	0	0	0	3,000		0	(3,000)
19	498030 387130	Contr-in Aid - Storm Drains	61,228	0	261,095	0	0	0	0		0	0
20	494900 453100	Interest Expense	(1,858)	(1,670)	0	0	0	0	0		0	0
21	NON-OPERATING REVENUES - NET		171,386	77,906	337,833	11,678	12,240	23,918	39,147	0	20,800	(18,347)
22												22
23	EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		880,917	901,936	1,253,326	520,835	273,103	793,938	815,089	0	894,634	79,545
24												24
25	STORM WATER - CAPITAL PROJECTS											
26	494900 473106	Storm Drain Construction	467,714	497,619	278,350	158,058	291,942	450,000	450,000		1,200,000	750,000
27	494900 474600	Vehicles	63,546	120,327	241,337	311,027	53,973	365,000	365,000		0	(365,000)
28	TOTAL CAPITAL EXPENSES		531,260	617,946	519,686	469,085	345,915	815,000	815,000	0	1,200,000	385,000
29	<i>Not included in "Earnings (Loss)" when depreciation included.</i>											29
30												30
31	Accrual Accounting Adjustments											
32	494900 454800	Depreciation Expense	339,475	357,645	391,208	0		0	N/A	N/A	N/A	N/A
33	494900 496000	Fixed Assets Adjustments	(637,477)	(605,777)	(601,462)	(311,027)		(311,027)	N/A	N/A	N/A	N/A
34	Total Accrual Accounting Adjustments		(298,003)	(248,132)	(210,254)	(311,027)	0	(311,027)	0	0	0	0
35												35
36	TOTAL STORM WATER EXPENSES		1,170,083	1,233,346	1,215,379	572,059	1,083,012	1,655,071	1,960,176	0	2,337,284	377,108
37												37
38	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		647,660	532,122	943,894	362,777	(72,812)	289,965	89	0	(305,366)	(305,455)
39												39
40	OPERATING TRANSFERS IN (OUT):											
41	Use of (Addition to) Net Position							0	(89)	0	305,366	
42	TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0	(89)	0	305,366	305,455
43												43
44	NET EARNINGS (LOSS)		647,660	532,122	943,894	362,777	(72,812)	289,965	0	0	0	0

Storm Water Organizational Chart



Water Fund

Department Description

The Bountiful Water Department provides high-quality drinking water to the residents at the most economical price possible. Staff members are state certified and trained to meet and comply with the water quality standards set by EPA, State and Davis County Health Department and perform all the necessary sampling and reporting required. Department staff are responsible for maintaining 15 reservoirs, 14 booster stations, 9 wells and 1 Ultra Filtration water treatment plant that supplies water to 178 miles of main line, 11,068 service connections and 1,643 fire hydrants. Our system also includes 260 pressure regulating valves (PRV), 4,645 valves and an automated meter reading system. Staff respond during and after hours to repair main line, service line and meter leaks. 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 the EPA, State, county standards.
- Prompt response to emergency calls during and after hours.
- Maintain the water system infrastructure.
- Keep treatment and pumping facilities maintained and in proper working order.
- Maintain honest communication with Bountiful City residents.

Fiscal Year Priorities

- Calder Well site rehabilitation.
- Get Viewmont Well operational to improve our water production capabilities.
- Main line pipe replacement.
- Source protection and water conservation planning update to account for severe drought conditions.

Operational Budget Highlights

Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
369020	Income from uncoll accounts	This will stay about the same this year.	Yes	Balanced revenue sources
371110	Metered water sales	We anticipate our metered water sales will decrease this year. (\$495,000)	No	Balanced revenue sources
372400	Connection fees	Our connection fees will decrease this year. (\$20,000)	No	Balanced revenue sources

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries-Perm Employees	3% cost of living increase and eligible employees receiving merit increases with changes in staffing. Increase of (\$73,861)	Yes	Transparency
413010	Fica Taxes	More being taken for Fica taxes. Increase of (\$5,650)	Yes	Transparency
413020	Employee Medical Insurance	Employee changes in medical insurance premiums. Increase of (\$4,227)	Yes	Transparency
413030	Employee Life Insurance	More being taken for life insurance. Increase of (\$424)	Yes	Transparency
413040	State Retirement & 401K	More contributions to retirement. Increase of (\$8,745)	Yes	Transparency

491640	Workers Comp Premium Charge	Increased amount contributed to Workers Comp. Increase of (\$1,450)	Yes	Transparency

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
415000	Employee Education Reimbursement	Three employees are attending college this year. Increase of (\$1,900)	No	Professional well-trained staff
422000	Public Notice	Water quality notices to the public and Consumer Confidence Report. Increase of (\$3,800)	Yes	Customer relations
425000	Equipment Supplies and Maintenance	Cost of fuel, tire replacement and other supplies needed to operate. Up of (\$13,500)	Yes	Stay ahead of the maintenance curve
429300	Computer Hardware	Computer replacement, software maintenance and Scada software contract. Increase of (\$357)	Yes	Stay ahead of the maintenance curve
431000	Professional and Technical Service	Services needed for our buildings, electrical services, blue staking, and sampling. Increase of (\$35,250) Radium sampling this year will account for (\$17,000) of the increase.	No	Stay ahead of the maintenance curve
431050	Credit Card Merchant Fees	Card fees. Increase of (\$660)	Yes	Transparency
431100	Legal and Auditing Fees	Increase of (\$234)	Yes	Transparency

448000	Operation Supplies	Chemicals needed for water treatment are going up. New metal pipe locator and safety equipment. Increase of (\$6,000)	No	Stay ahead of the maintenance curve
451100	Insurance and Surety Bonds	This line item will increase (\$1,575)	Yes	Transparency
461300	Street Opening Expense	The price of asphalt is increasing, and we wash out a road or two every year. Cost of concrete. Increase of (\$18,050)	No	Stay ahead of the maintenance curve
461400	Purchase of Water	Price of water that we purchase from Weber Basin our yearly water allotment and South Davis Water during times of need. Increase of (\$26,200)	Yes	Stay ahead of the maintenance curve
466000	Contingency	Used to replace pump and motor if unplanned failure happens. Increase of (\$10,000)	Yes	Stay ahead of the maintenance curve
491150	Admin Services Reimbursement	The water department's portion for administration services will go up this year. Increase of (\$22,144)	Yes	Provide jobs & services

Performance Measures

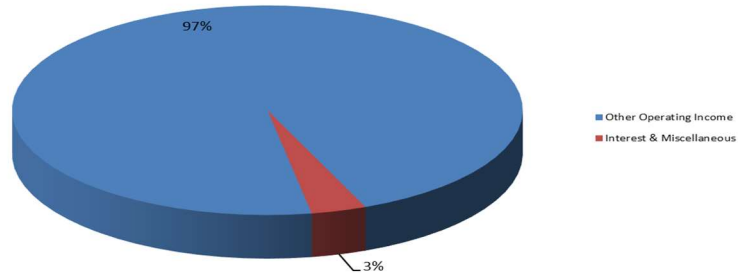
Tier 1 <i>Improve & maintain infrastructure</i>				
Priority Objective: <i>Stay ahead of the maintenance curve</i>				
Department Strategy:	Replace the cities aging infrastructure with new PVC pipe to reduce main line leaks and improve water quality. Keep on track with our pipe replacement plan.			
Performance Indicator:	Performance Measures			
	Amount of PVC pipe replaced	FY2021 Actual	FY2022 Target	FY2023 Budget
	New pipe installed (in feet)	4540'	15,500	18,480'

Tier 1 <i>Improve & maintain infrastructure</i>				
Priority Objective: <i>Stay ahead of the maintenance curve</i>				
Department Strategy:	Annually check all PRV (Pressure Reducing Valves) stations and perform routine maintenance and rebuilds to continue performance and replace as needed.			
Performance Indicator:	Performance Measures			
	Annual PRV site inspection and work performed	FY2021 Actual	FY2022 Target	FY2023 Budget
	PRV stations visited	130	130	130
	PRV rebuilt	64	70	80
	PRV replaced	3	5	12

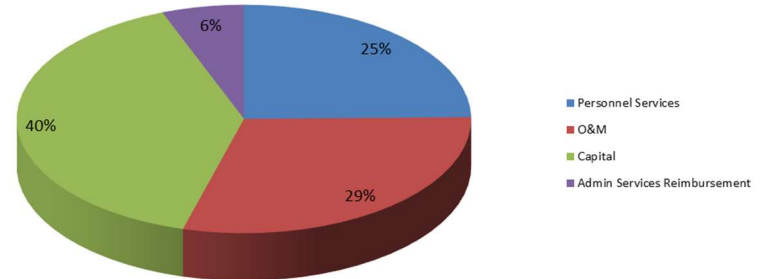
Tier 1 <i>Improve & maintain infrastructure</i>				
Priority Objective: <i>Stay ahead of the maintenance curve</i>				
Department Strategy:	Track the main line and service leaks we repair around the city. This can help with determining what areas need to be replaced as part of our replacement plan.			
Performance Indicator:	Performance Measures			
	Is pipe replacement lowering the number of leaks?	FY2021 Actual	FY2022 Target	FY2023 Budget
	Main line leaks	48	55	50
	Service leaks	16	20	18

Water Budget Graphs

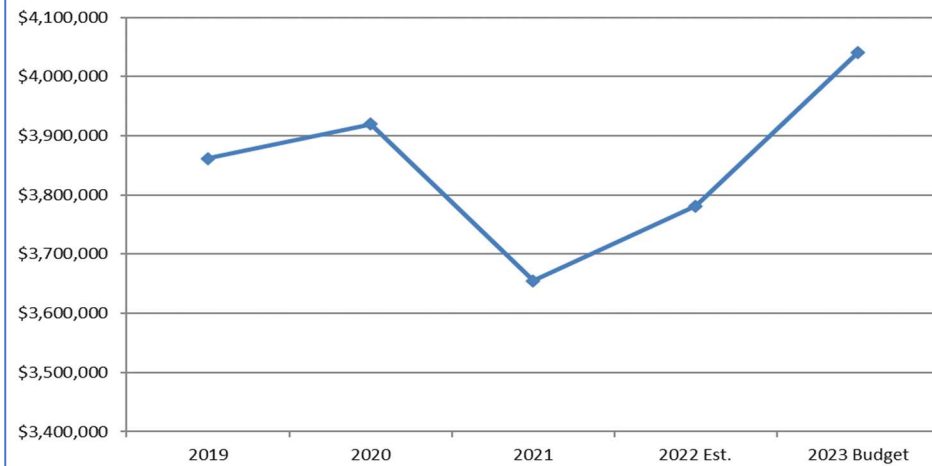
FY 2022-2023 Water Revenues



FY 2022-2023 Water Expenses



**Budget History
(Less Capital)**



Water Budget

Account Number	Account Description	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	6 Month Actual	6 Month Estimate	Fiscal Year 2022 Est.	Fiscal Year 2022 Budget	Amended Fiscal Year 2022 Budget	Fiscal Year 2023 Budget	Dollar Change
OPERATING REVENUES											
517000 369020	Income From Uncoll Accts	1,170	773	881	427	573	1,000	1,000		1,000	0
517000 371110	Metered Water Sales	5,621,449	5,717,223	5,794,429	2,674,815	2,626,000	5,300,815	5,800,000		5,305,000	(495,000)
517010 372400	Connection Fees	23,770	18,794	22,648	11,688	10,000	21,688	60,000		40,000	(20,000)
TOTAL OPERATING REVENUES		5,646,389	5,736,790	5,817,957	2,686,930	2,636,573	5,323,503	5,861,000	0	5,346,000	(515,000)
OPERATING EXPENSES											
PERSONNEL SERVICES											
515100 411000	Salaries - Perm Employees	988,900	1,006,399	986,623	475,645	518,586	994,231	994,231		1,068,092	73,861
515100 412000	Salaries-Temp & Part-Time	33,926	35,411	27,876	8,659	31,341	40,000	40,000		40,000	0
515100 413010	Fica Taxes	75,493	77,529	74,873	36,041	43,078	79,119	79,119		84,769	5,650
515100 413020	Employee Medical Ins	204,328	203,611	234,226	90,184	149,773	239,957	239,957		244,184	4,227
515100 413030	Employee Life Ins	5,350	5,466	5,035	2,313	3,298	5,611	5,611		6,035	424
515100 413040	State Retirement & 401 K	193,840	179,805	89,771	90,230	99,370	189,600	189,600		198,345	8,745
515100 413100	Retired Employee Benefits	(3,177)	(4,786)	(4,662)	0	0	0	0		0	0
515100 462180	Accrued Comp Time Exp	42	985	(1,690)	0	0	0	0		0	0
515100 462190	Accrued Sick Leave Exp	3,131	1,725	(9,394)	0	0	0	0		0	0
515100 462200	Accrued Vacation Expense	12,569	15,687	(27,107)	0	0	0	0		0	0
515100 491640	WorkersCompPremiumCharge-ISF	19,707	20,250	19,542	9,304	10,470	19,774	19,774		21,224	1,450
TOTAL PERSONNEL SERVICES		1,534,109	1,542,082	1,395,092	712,376	855,916	1,568,292	1,568,292	0	1,662,649	94,357
OPERATIONS & MAINTENANCE											
515100 415000	Employee Education Reimb	3,206	1,286	0	0	2,000	2,000	5,600		7,500	1,900
515100 421000	Books Subscr & Mmbrshp	5,746	6,825	5,950	5,021	2,500	7,521	7,700		7,500	(200)
515100 422000	Public Notices	0	0	0	5,688	1,200	6,888	1,200		5,000	3,800
515100 423000	Travel & Training	13,470	13,453	17,398	2,692	13,008	15,700	15,700		15,700	0
515100 424000	Office Supplies	554	386	455	124	876	1,000	1,000		1,000	0
515100 425000	Equip Supplies & Maint	93,094	69,740	63,480	35,355	64,645	100,000	100,000		113,500	13,500
515100 426000	Bldg & Grnd Suppl & Maint	30,756	50,808	40,100	23,268	11,200	34,468	34,550		32,300	(2,250)
515100 427000	Utilities	602,069	510,616	601,439	298,968	251,000	549,968	550,000		550,000	0
515100 428000	Telephone Expense	17,763	18,612	11,173	6,708	50,712	57,420	57,420		25,000	(32,420)
515100 429300	Computer Hardware	4,118	5,350	6,779	4,488	6,832	11,320	11,320		11,677	357
515100 431000	Profess & Tech Services	79,854	96,738	91,229	65,520	22,000	87,520	67,350		102,600	35,250
515100 431040	Bank & Investment Account Fees	2,221	1,868	2,797	2,253	0	2,253	2,500		2,600	100
515100 431050	Credit Card Merchant Fees	15,198	16,730	22,431	12,537	10,000	22,537	22,300		22,960	660
515100 431100	Legal And Auditing Fees	3,724	2,465	2,562	2,531	0	2,531	2,531		2,765	234
515100 431400	Landfill Fees	3,395	3,045	2,640	1,565	2,435	4,000	4,000		4,000	0
515100 448000	Operating Supplies	98,176	123,600	81,600	48,068	61,932	110,000	110,000		116,000	6,000
515100 448400	Dist Systm Repair & Maint	319,578	355,209	323,100	186,323	53,677	240,000	240,000		240,000	0
515100 448650	Meters	71,979	156,859	124,831	30,118	74,882	105,000	105,000		105,000	0
515100 451100	Insurance & Surety Bonds	24,292	29,010	31,546	38,490	0	38,490	31,500		33,075	1,575
515100 452300	Uncollectible Accounts	7,142	5,307	7,355	2,148	0	2,148	5,000		5,000	0
515100 453600	Loss-Deleted Fixed Assets	22,665	77,560	31,536	0	0	0	0		0	0
515100 461000	Miscellaneous Expense	2,283	526	1,035	128	2,972	3,100	3,100		3,100	0

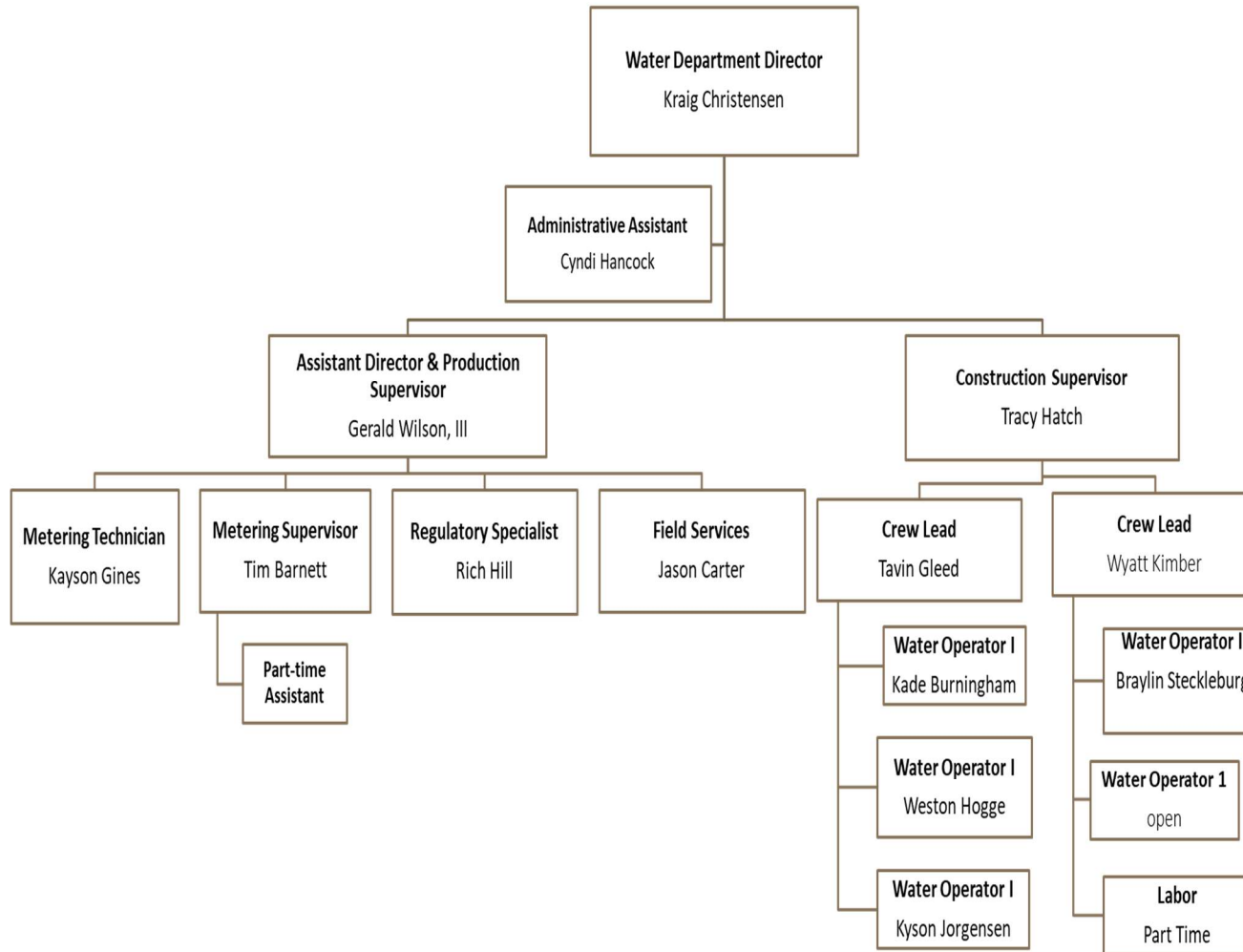
Water Budget (continued)

WATER											Amended		
				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	
	Account Number	Account Description		2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change
	515100	461300	Street Opening Expense	239,999	204,405	203,132	58,846	70,000	128,846	220,000		238,050	18,050
	515100	461400	Purchase Of Water	230,968	195,605	219,400	259,187	0	259,187	254,800		281,000	26,200
	515100	466000	Contingency	0	0	0	0	50,000	50,000	50,000		60,000	10,000
	515100	491150	Admin Services Reimbursement	348,792	353,241	356,489	185,540	185,539	371,079	371,079		393,223	22,144
	TOTAL OPERATIONS & MAINTENANCE			2,241,042	2,299,242	2,248,457	1,275,566	937,410	2,212,976	2,273,650	0	2,378,550	104,900
	TOTAL OPERATING EXPENSES			3,775,151	3,841,324	3,643,549	1,987,942	1,793,326	3,781,268	3,841,942	0	4,041,199	199,257
	EARNINGS (LOSS) FROM OPERATIONS			1,871,238	1,895,466	2,174,408	698,988	843,247	1,542,235	2,019,058	0	1,304,801	(714,257)
	NON-OPERATING REVENUES (EXPENSES)												
	513000	331210	FEMA Federal Assistance	0	0	10,326	0	0	0	0		0	0
	513000	334700	Federal Grants - CARES Act	0	0	5,362	0	0	0	0		0	0
	516000	369000	Sundry Revenues	810	162	6,094	0	1,000	1,000	1,000		1,000	0
	516000	369300	Restitution - Misc	0	361	0	0	500	500	1,000		1,000	0
	516010	361000	Interest & Investment Earnings	76,794	70,619	36,138	17,648	20,000	37,648	60,000		60,000	0
	516010	361200	InvestmntUnrealized(Gain)/Loss	21,273	11,505	7,663	0	0	0	0		0	0
	516020	364000	Gain on Fixed Asset Sales	30,000	10,000	224,134	0	0	0	30,000		20,000	(10,000)
	518020	387120	Impact Fees	60,007	29,408	155,089	43,396	16,604	60,000	60,000		60,000	0
	515100	453110	Interest Expense-InterfundPybl	(86,488)	(78,667)	(11,093)	0	0	0	0		0	0
	518030	387110	Cont Aid-Mains Ltrls Mtrs	296,153	232,724	270,779	4,570	47,000	51,570	225,000		50,000	(175,000)
	NON-OPERATING REVENUES - NET			398,547	276,112	704,490	65,613	85,104	150,717	377,000	0	192,000	(185,000)
									0				
	EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS			2,269,785	2,171,578	2,878,898	764,601	928,351	1,692,952	2,396,058	0	1,496,801	(899,257)
	CAPITAL EXPENSES												
	515100	471100	Land	0	0	442	185,550	0	185,550	0		0	0
	515100	472100	Buildings	1,006,993	459,123	17,644	0	0	0	0		0	0
	515100	472120	Reservoirs	155,555	0	0	0	0	0	0		0	0
	515100	472130	Wells	63,436	0	69,762	3,063	40,000	43,063	300,000		557,000	257,000
	515100	473110	Water Mains	697,641	548,137	1,006,987	28,435	500,000	528,435	1,300,000		2,200,000	900,000
	515100	474500	Machinery & Equipment	100,892	146,304	146,685	183,269	186,731	370,000	370,000		370,000	0
	515100	474600	Vehicles	234,410	152,786	0	0	40,000	40,000	118,000			(118,000)
	TOTAL CAPITAL EXPENSES			2,258,927	1,306,350	1,241,520	400,316	766,731	1,167,047	2,088,000	0	3,127,000	1,039,000
	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	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change	3
4													4
5													5
6	Accrual Accounting Adjustments												6
7	515100 454800	Depreciation Expense	1,032,832	1,178,017	1,264,344	0	0	0	0	N/A	N/A	N/A	7
8	515100 496000	Fixed Assets Adjustments	(2,221,951)	(1,269,691)	(1,147,672)	0	0	0	0	N/A	N/A	N/A	8
9	515100 496010	In-House Cap.Water Project Adj	(413,136)	(458,642)	(457,156)	0	(202,580)	(202,580)	(430,000)		(453,000)	N/A	9
10	Total Accrual Accounting Adjustments		(1,602,255)	(550,316)	(340,484)	0	(202,580)	(202,580)	(430,000)	0	(453,000)	(23,000)	10
11													11
12	TOTAL WATER EXPENSES		4,518,311	4,676,025	4,555,678	2,388,258	2,357,477	4,745,735	5,499,942	0	6,715,199	1,215,257	12
13													13
14	EARNINGS (LOSS) BEFORE TRANSFERS		1,613,113	1,415,544	1,977,862	364,285	364,200	728,485	738,058	0	(1,177,199)	(1,915,257)	14
15													15
16	TRANSFERS IN (OUT)												16
17	518010 381000	Trnsfr From Other Funds	0	0	2,468,371	0	0	0	0			0	17
18		Use of (Addition to) Net Position	0	0	0	0	0	0	(738,058)		1,177,199	1,915,257	18
19	TOTAL OPERATING TRANSFERS IN (OUT)		0	0	2,468,371	0	0	0	(738,058)	0	1,177,199	1,915,257	19
20													20
21	NET EARNINGS (LOSS)		1,613,113	1,415,544	4,446,233	364,285	364,200	728,485	0	0	0	0	21

Water Organizational Chart



Light & Power Fund

Department Description

Bountiful City Light & Power (BCLP) provides electrical power to approximately 17,244 total customers in Bountiful City: 15,585 residential, 1,658 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; 133 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

- Add a 3-person line crew and necessary vehicles, equipment, tools, and safety gear to increase BCLP's ability to maintain its systems.
- Upgrade feeders #272, #273, #373, #574, and #576, and continue work on the Stone Creek, Renaissance, and other projects as needed.
- Begin the replacement and upgrade of the 35-year-old control system at the Echo hydro project.
- Begin engineering for the upgrade of the Northwest substation.
- Continue to acquire sufficient additional sources of electrical power to stabilize BCLP's cost of power and improve its portfolio of 'green' and carbon-free resources of power. New projects now under contract include the Red Mesa Tapaha Solar Project (San Juan County, UT), the Steel Solar Project (Box Elder County, Utah), and the Enchant Project (San Juan, New Mexico).

Operational Budget Highlights

BCLP's proposed budget for Fiscal Year 2022-2023 (FY 2023) totals \$30,601,221 and includes the following significant changes from the current year:

Operating Revenues

Proposed \$28,928,073, up \$666,978.

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
537000-375100	Electric Metered Sales	\$587,104 with 3.0% rate increase and 0.2% growth	Yes	Appropriate & reasonable utility rates.
537000-375300	Air Products Income	\$75,962 with 3.0% rate increase	Yes	Appropriate & reasonable utility rates.

Personnel Services

Proposed \$5,370,241, up \$78,947.

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
(all applicable)	(all applicable)	\$315,600 for a 3-man crew & promote line-working foreman (Note: also included in FY 2022)	Yes	Stay ahead of the maintenance curve.
(all applicable)	(all applicable)	\$127,298 for 3.0% cost of living	Yes	Professional, well-trained staff.

Operations and Maintenance

Proposed \$19,654,900, down \$(511,356).

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
535300-448614	Plant Equip & Generation	\$(63,461) with maintenance requirements	Yes	Appropriate & reasonable utility rates.
535300-448618	Echo Hydro Major Repair	\$(750,000) with controls upgrade funded in capital	Yes	Appropriate & reasonable utility rates.
535300-448620	Power Purch CRSP	\$(296,895) power reduced 50%, offset by a rate increase	Yes	Appropriate & reasonable utility rates.
535300-448621	Power Purch IPP	\$660,908 power called back to meet 3 rd quarter requirements	Yes	Appropriate & reasonable utility rates.
535300-448622	Power Purch San Juan	\$(1,340,279) plant scheduled shutdown in September 2022	Yes	Appropriate & reasonable utility rates.
535300-448626	Power Purch UAMPS	\$1,423,493 for additional power to replace CRSP and San Juan	Yes	Appropriate & reasonable utility rates.
535300-448627	Echo Hydro	\$(72,587) with maintenance requirements	Yes	Stay ahead of the maintenance curve.
535300-448632	Distribution	\$55,380 with increased costs for contract tree crews, materials	Yes	Stay ahead of the maintenance curve.
535300-448633	Street Light	\$52,700 with increased costs for materials	Yes	Stay ahead of the maintenance curve.
535300-448637	Transformers	\$110,000 with increased costs	Yes	Stay ahead of the maintenance curve.
535300-448639	Substation	\$(219,000) postponed bypass switches, cameras, oil processing	Yes	Stay ahead of the maintenance curve.
535300-466000	Contingency	\$(86,415) to balance budget	Yes	Pay as you go.
535300-491150	Admin Services Reimbursement	\$75,772 with increased costs	Yes	Pay as you go.

Non-Operating Revenues (Expenses)

Proposed \$217,648 net revenues, down \$(177).

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
536010-361000	Interest & Inv Earnings	\$4,523 essentially unchanged	Yes	Pay as you go.

Capital Expenditures

Proposed \$2,904,500, up \$1,056,500.

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
535300-473140	Dist Street Lights	\$(60,000) with increased maintenance expense	Yes	Long-term capital planning.
535300-474515	M&E Echo	\$420,000 begin control upgrade	Yes	Long-term capital planning.
535000-474600	M&E Vehicles	\$(210,000) normal fluctuation	Yes	Long-term capital planning.
535300-474790	CIP09 Dist Sub NW Sub	\$615,000 begin rebuild	Yes	Long-term capital planning.
535300-474820	CIP12 Dist Sys Feed #575	\$(450,000) project completed	Yes	Long-term capital planning.
535300-474890	CIP13 DistSys F#272/#273	\$(69,000) begin project	Yes	Long-term capital planning.
535300-474880	CIP18 Dist Sys Feed #574	\$687,500 rebuild	Yes	Long-term capital planning.
535300-474920	CIP19 Dist Sys Feed #576	\$123,000 rebuild	Yes	Long-term capital planning.

Performance Measures

Priority Objective: Tier 1: Communication of Accomplishments			
Department Strategy:	Employee Safety		
Performance Indicator: # of Loss-Time Accidents	Performance Measures		
	FY2021	FY2022	FY2023
	Actual	Target	Budget
	0	0	0

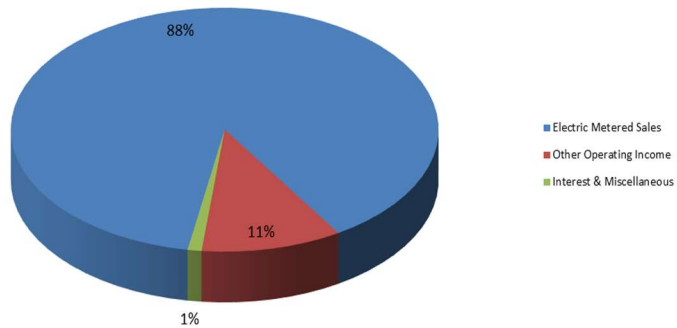
Priority Objective: Tier 1: Stay Ahead of the Maintenance Curve			
Department Strategy:	System Reliability		
Performance Indicator: replace # of poles	Performance Measures		
	FY2021	FY2022	FY2023
	Actual	Target	Budget
	156	135	135

Priority Objective: Tier 1: Stay Ahead of the Maintenance Curve				
Department Strategy:		System Reliability		
		Performance Measures		
		FY2021 Actual	FY2022 Target	FY2023 Budget
Performance Indicator: install / replace # feet of underground wire		23,410	25,000	25,000
Department Strategy:		System Reliability		
		Performance Measures		
		FY2021 Actual	FY2022 Target	FY2023 Budget
Performance Indicator: # of trees trimmed		3,588	3,700	3,700

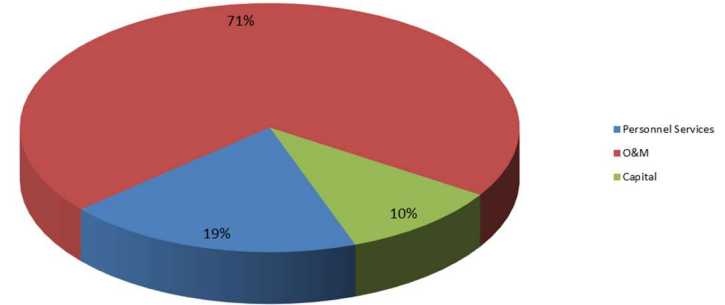
Priority Objective: Tier 1: Stay Ahead of the Maintenance Curve				
Department Strategy:		System Reliability		
		Performance Measures		
		FY2021 Actual	FY2022 Target	FY2023 Budget
Performance Indicator: # of Job Sheets completed		100	160	160

Light & Power Budget Graphs

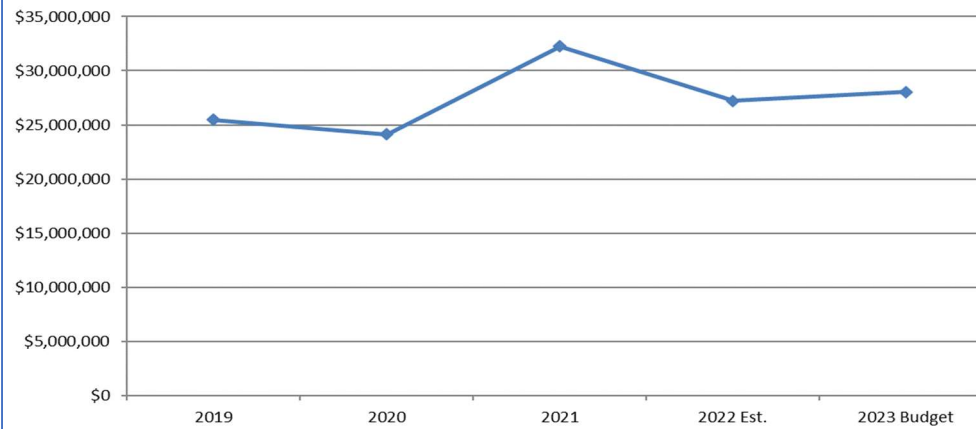
FY 2022-2023 Light & Power Revenues



FY 2022-2023 Light & Power Expenses



**Budget History
(Less Capital)**



Light & Power Budget

LIGHT & POWER											
Account Number	Account Description	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	6 Month Actual	6 Month Estimate	Fiscal Year 2022 Est.	Fiscal Year 2022 Budget	Amended Fiscal Year 2022 Budget	Fiscal Year 2023 Budget	Dollar Change
OPERATING REVENUES											
537030	362000 Rental Income	54,200	62,589	66,648	67,992	0	67,992	66,744		68,256	1,512
537010	372400 Connection Fees	92,265	94,835	115,713	48,405	48,405	96,810	100,000		100,000	0
538030	372410 Contrib In Aid To Construction	302,080	165,145	348,644	63,877	63,877	127,754	270,000		270,000	0
537000	375100 Electric Metered Sales	24,327,589	23,900,666	25,530,689	12,876,932	11,687,528	24,564,460	25,233,695		25,820,799	587,104
537000	375200 ElecMtrSale FdInTrff Residentl	20,979	30,283	47,535	30,086	30,086	60,172	0		0	0
537000	375230 ElecMtrSale NetMeter Residentl	204,369	199,192	215,119	107,244	107,244	214,488	0		0	0
537000	375231 ElecMtrSale NetMeterResidentlH	0	0	0	196	196	392	0		0	0
537000	375240 ElecMtrSale NetMeter SmallComl	11,652	11,546	11,651	5,423	5,423	10,846	0		0	0
537000	375250 ElecMtrSale NetMeter LargeComl	8,744	9,157	10,131	5,320	5,320	10,640	0		0	0
537000	375300 Air Products Income	2,195,750	1,934,393	2,080,247	1,116,793	1,084,175	2,200,968	2,179,056		2,255,018	75,962
537000	376100 Street Light System Income	392,726	406,857	409,073	196,342	215,258	411,600	411,600		414,000	2,400
TOTAL OPERATING REVENUES		27,610,352	26,814,663	28,835,449	14,518,611	13,247,512	27,766,123	28,261,095	0	28,928,073	666,978
OPERATING EXPENSES											
PERSONNEL SERVICES											
535300	411140 Plant Labor	527,235	533,114	561,502	299,103	236,162	535,265	535,265		552,052	16,787
535300	411141 Echo Hydro Labor	31,328	91,935	53,349	9,812	105,493	115,305	115,305		68,407	(46,898)
535300	411142 PineView Hydro Labor	12,445	28,734	22,192	3,546	32,492	36,038	36,038		29,602	(6,436)
535300	411150 Transmission Labor	9,277	12,853	18,873	12,993	3,127	16,120	16,120		25,564	9,444
535300	411151 Hydro Transmission Labor	4,444	10,109	3,079	0	12,678	12,678	12,678		1,845	(10,833)
535300	411152 Distribution Labor	1,135,352	1,293,044	1,282,288	664,129	660,097	1,324,226	1,621,736		1,686,562	64,826
535300	411153 Street Light Labor	36,731	21,456	50,807	8,520	18,390	26,910	26,910		65,357	38,447
535300	411154 Security Lighting Labor	614	149	0	0	187	187	187		0	(187)
535300	411155 Vehicle Labor	0	0	47	0	0	0	0		64	64
535300	411156 Special Equipment Labor	102	0	0	0	0	0	0		0	0
535300	411157 PCB Disposal Labor	0	0	0	0	1	1	1		1	0
535300	411158 Substation Labor	146,981	176,286	200,665	148,916	72,181	221,097	221,097		262,183	41,086
535300	411159 SCADA Labor	10,959	5,664	7,997	8,636	(1,532)	7,104	7,104		9,668	2,564
535300	411160 Communication Equipment Labor	887	55	0	0	70	70	70		0	(70)
535300	411161 Traffic Signal Labor	3,367	7,315	8,326	1,270	7,904	9,174	9,174		11,278	2,104
535300	411165 Meter Reading Labor	30,918	30,746	38,017	15,659	9,707	25,366	25,366		26,124	758
535300	411166 Administrative Labor	503,613	516,916	531,935	272,991	284,314	557,305	557,305		558,273	968
535300	411167 Engineering Labor	202,001	215,145	232,168	117,403	132,262	249,665	249,665		266,165	16,500
535300	411169 Power Commission Allowance	5,125	4,586	4,886	2,464	7,033	9,497	9,497		9,497	0
535300	413010 Fica Taxes	209,343	216,498	224,970	114,884	151,959	266,843	266,843		273,307	6,464
535300	413020 Employee Medical Ins	619,612	652,957	663,542	289,769	480,351	770,120	770,120		760,716	(9,404)
535300	413030 Employee Life Ins	15,578	15,986	16,158	7,482	12,471	19,953	19,953		20,297	344
535300	413040 State Retirement & 401 K	530,131	496,882	282,614	289,520	353,532	643,052	643,052		637,612	(5,440)
535300	413100 Retired Employee Benefits	(6,751)	(10,701)	(10,226)	0	0	0	0		0	0
535300	462180 Accrued Comp Time Exp	(1,711)	595	207	0	746	746	746		0	(746)
535300	462190 Accrued Sick Leave Exp	5,472	315	6,141	0	395	395	395		0	(395)
535300	462200 Accrued Vacation Expense	28,246	34,677	14,071	0	43,492	43,492	43,492		0	(43,492)
535300	491640 WorkersCompPremiumCharge-ISF	85,245	88,111	91,687	46,731	56,444	103,175	103,175		105,667	2,492
TOTAL PERSONNEL SERVICES		4,146,543	4,443,426	4,305,295	2,313,826	2,679,956	4,993,782	5,291,294	0	5,370,241	78,947

Light & Power Budget (continued)

LIGHT & POWER											
Account Number	Account Description	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	6 Month Actual	6 Month Estimate	Fiscal Year 2022 Est.	Fiscal Year 2022 Budget	Amended Fiscal Year 2022 Budget	Fiscal Year 2023 Budget	Dollar Change
OPERATIONS & MAINTENANCE											
535300 415000	Employee Education Benefits	0	0	0	0	0	0	2,500		0	(2,500)
535300 421000	Books Subscr & Mmbrshp	15,703	18,330	17,208	16,503	3,822	20,325	20,325		20,900	575
535300 422000	Public Notices	4,992	137	809	70	70	140	14,950		14,950	0
535300 423000	Travel & Training	55,069	25,214	18,864	16,897	20,000	36,897	69,830		77,000	7,170
535300 423001	Education Benefit	10,414	13,860	11,728	11,944	9,312	21,256	21,256		19,974	(1,282)
535300 423002	Travel Board Members	15,264	7,841	11,148	674	21,326	22,000	22,000		23,300	1,300
535300 424000	Office Supplies	493	45	651	0	0	0	0		0	0
535300 424001	Drafting	2,061	1,035	980	830	1,670	2,500	2,500		2,500	0
535300 424002	Office & Warehouse	56,249	78,043	77,505	30,757	47,351	78,108	78,108		112,996	34,888
535300 429300	Computer	41,057	112,614	100,406	52,560	152,685	205,245	205,245		162,045	(43,200)
535300 431000	Profess & Tech Services	26,777	19,873	9,940	1,015	7,812	8,827	8,827		8,827	0
535300 431001	Blue Stake & Location	10,800	3,720	5,333	3,796	6,204	10,000	10,000		11,000	1,000
535300 431040	Bank & Investment Account Fees	17,020	14,776	14,392	7,113	7,113	14,226	18,000		18,000	0
535300 431050	Credit Card Merchant Fees	89,318	91,206	97,810	54,664	54,664	109,328	100,000		100,000	0
535300 431100	Legal And Auditing Fees	13,806	14,460	14,333	17,124	0	17,124	17,124		13,816	(3,308)
535300 431400	Landfill Fees	1,365	1,385	980	605	605	1,210	1,500		1,500	0
535300 445200	Uniforms & Safety Equip	0	0	17	0	0	0	0		0	0
535300 445201	Safety Equipment	50,848	40,269	36,289	12,916	44,034	56,950	66,950		64,950	(2,000)
535300 445202	Uniforms	40,588	40,405	28,461	14,248	24,248	38,496	67,930		55,850	(12,080)
535300 448611	Natural Gas	1,031,699	856,976	1,003,899	1,144,862	470,678	1,615,540	869,312		869,350	38
535300 448613	Power Plant Operating Costs	120,565	93,790	99,314	97,775	22,775	120,550	184,712		185,724	1,012
535300 448614	Power Plant Equipment Repairs	283,305	61,855	52,257	169,576	271,274	440,850	555,850		492,389	(63,461)
535300 448618	Echo Hydro Major Repairs	0	1,191,107	34,411	0	311,000	311,000	750,000		0	(750,000)
535300 448620	Power Purch CRSP	3,544,184	3,561,759	3,390,838	1,656,734	1,656,280	3,313,014	3,493,095		3,196,200	(296,895)
535300 448621	Power Purch IPP	15,349	17,235	17,604	8,479	321,045	329,524	18,000		678,908	660,908
535300 448622	Power Purch San Juan	1,644,943	1,639,859	1,602,042	790,324	1,075,659	1,865,983	1,865,983		525,704	(1,340,279)
535300 448626	Power Purch UAMPS (Pool etc)	6,550,692	5,945,853	6,904,393	4,003,734	4,907,891	8,911,625	6,859,789	7,859,789	8,283,282	1,423,493
535300 448627	Echo Hydro Operating Costs	309,496	304,449	337,371	139,036	240,036	379,072	435,292		362,705	(72,587)
535300 448628	Pineview Hydro Operating Costs	110,831	120,230	110,738	39,300	126,927	166,227	196,227		187,156	(9,071)
535300 448629	Pineview Hydro Major Repairs	0	58,939	50,800	0	0	0	0		0	0
535300 448630	Transmission	26,552	3,841	4,636	3,543	5,000	8,543	25,000		25,000	0
535300 448631	Hydro Transmission	23,390	97,780	43,627	21,867	6,000	27,867	62,113		62,113	0
535300 448632	Distribution	1,165,559	998,987	1,155,820	434,394	534,394	968,788	1,330,240		1,385,620	55,380
535300 448633	Street Light	477,838	524,192	374,317	147,899	176,101	324,000	324,000		376,700	52,700
535300 448634	Security Lighting	2,143	850	0	0	0	0	1,000		1,000	0

Light & Power Budget (continued)

LIGHT & POWER										Amended		
	Account Number	Account Description	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	6 Month Actual	6 Month Estimate	Fiscal Year 2022 Est.	Fiscal Year 2022 Budget	Fiscal Year 2022 Budget	Fiscal Year 2023 Budget	Dollar Change
5	535300	448635 Vehicles	80,635	82,641	102,595	55,682	48,618	104,300	104,300		104,300	0
6	535300	448636 Special Equipment	74,737	25,407	66,547	19,270	19,270	38,540	74,350		54,750	(19,600)
7	535300	448637 Transformers	191,949	178,657	179,630	129,414	90,586	220,000	220,000		330,000	110,000
8	535300	448638 PCB Disposal	6,518	3,502	4,883	2,344	2,344	4,688	7,500		7,500	0
9	535300	448639 Substation	131,512	126,583	197,434	84,136	90,000	174,136	377,627		158,627	(219,000)
10	535300	448640 SCADA	13,776	14,744	18,228	0	0	0	29,000		29,000	0
11	535300	448641 Communication Equipment	122,202	43,066	31,667	16,494	21,494	37,988	55,850		54,950	(900)
13	535300	448642 Traffic Signal	185	21	36	0	0	0	0		0	0
14	535300	448643 Easements	3,550	0	0	0	0	0	1,000		1,000	0
15	535300	448650 Meters	70,583	95,075	90,471	30,822	30,822	61,644	176,490		172,370	(4,120)
16	535300	448700 Power Purch FdlnTrff Residentl	6,965	11,162	17,352	9,914	9,914	19,828	0		0	0
17	535300	448730 Power Purch NetMeter Residentl	87,418	91,852	79,054	31,500	31,500	63,000	0		0	0
18	535300	448731 Power Purch NetMeter ResidntIH	0	0	0	12	12	24	0		0	0
19	535300	448740 Power Purch NetMeter SmallComl	1,624	1,913	1,780	717	717	1,434	0		0	0
20	535300	448750 Power Purch NetMeter LargeComl	55	37	14	0	0	0	0		0	0
21	535300	451100 Insurance & Surety Bonds	144,189	136,026	155,271	200,307	0	200,307	156,758		156,758	0
22	535300	461000 Miscellaneous Expense	13,230	26,737	6,425	3,800	10,000	13,800	21,000		21,000	0
23	535300	466000 Contingency	0	0	0	0	0	0	715,475		629,060	(86,415)
24	535300	491150 Admin Services Reimbursement	473,265	492,714	508,509	264,624	264,624	529,248	529,248		605,020	75,772
25	TOTAL OPERATIONS & MAINTENANCE		17,180,762	17,291,053	17,088,817	9,748,273	11,145,877	20,894,150	20,166,256	7,859,789	19,663,794	(502,462)
26												
27	TOTAL OPERATING EXPENSES		21,327,305	21,734,479	21,394,113	12,062,100	13,825,833	25,887,933	25,457,550	7,859,789	25,034,035	(423,515)
28												
29	EARNINGS (LOSS) FROM OPERATIONS		6,283,048	5,080,183	7,441,337	2,456,512	(578,321)	1,878,191	2,803,545	(7,859,789)	3,894,038	1,090,493
30												
31	NON-OPERATING REVENUES (EXPENSES)											
32	533000	331210 FEMA Federal Assistance	0	0	500,403	0	0	0	0		0	0
33	533000	334700 Federal Grants - CARES Act	0	12,656	31,794	0	0	0	0		0	0
34	533000	335000 Federal Bnd Intrst Subsdy	231,235	218,635	76,569	0	0	0	0		0	0
35	536000	363015 Sales Tax Vendor Discount	13,475	13,483	15,170	8,136	8,136	16,272	13,000		13,000	0
36	536000	369000 Sundry Revenues	109,776	56,264	108,262	51,857	48,454	100,311	100,311		100,311	0
37	536010	361000 Interest & Investment Earnings	491,332	441,085	192,535	54,821	54,821	109,642	180,314		184,837	4,523
38	536010	361010 Interest Inc Rate Stabilize	134,275	117,288	0	0	0	0	0		0	0
39	536010	361012 Interest Inc UAMPS	10,162	7,495	2,987	1,463	1,463	2,926	7,500		3,000	(4,500)
40	536010	361014 Interest Inc 2010 Bond	15,421	13,278	2,511	0	0	0	0		0	0
41	536010	361200 InvestmntUnrealized(Gain)/Loss	196,130	86,787	31,616	0	0	0	0		0	0
42	536020	364000 Gain on Fixed Asset Sales	67,513	6,881	0	0	0	0	0		0	0
43	537000	369020 Income From Uncoll Accts	8,426	5,569	6,343	3,074	3,074	6,148	6,000		6,000	0
44	535300	452300 Uncollectible Accounts	(64,259)	(40,295)	(65,024)	(19,816)	(19,816)	(39,632)	(80,000)		(80,000)	0
45	535300	453101 Interest Exp Customer Deposits	(21,783)	(17,770)	(4,303)	(1,461)	(1,461)	(2,922)	(9,300)		(9,500)	(200)
46	535300	453600 Loss-Deleted Fixed Assets	(95,658)	0	0	0	0	0	0		0	0
47	535300	481000 Principal on Bonds	(690,000)	(705,000)	(9,350,000)	0	0	0	0		0	0
48	535300	482000 Interest on Bonds	(544,868)	(516,888)	(179,754)	0	0	0	0		0	0
49	535300	483500 Arbitrage Compliance Fees	0	0	(1,750)	0	0	0	0		0	0
50	535300	484000 Paying Agents Fees	(3,200)	(3,200)	0	0	0	0	0		0	0
51	NON-OPERATING REVENUES - NET		(142,023)	(303,732)	(8,632,642)	98,074	94,671	192,745	217,825	0	217,648	(177)
52												
53	EARNINGS (LOSS) BEFORE CAPITAL AND TRANSFERS		6,141,025	4,776,451	(1,191,306)	2,554,586	(483,650)	2,070,936	3,021,370	(7,859,789)	4,111,686	1,090,316

Light & Power Budget (continued)

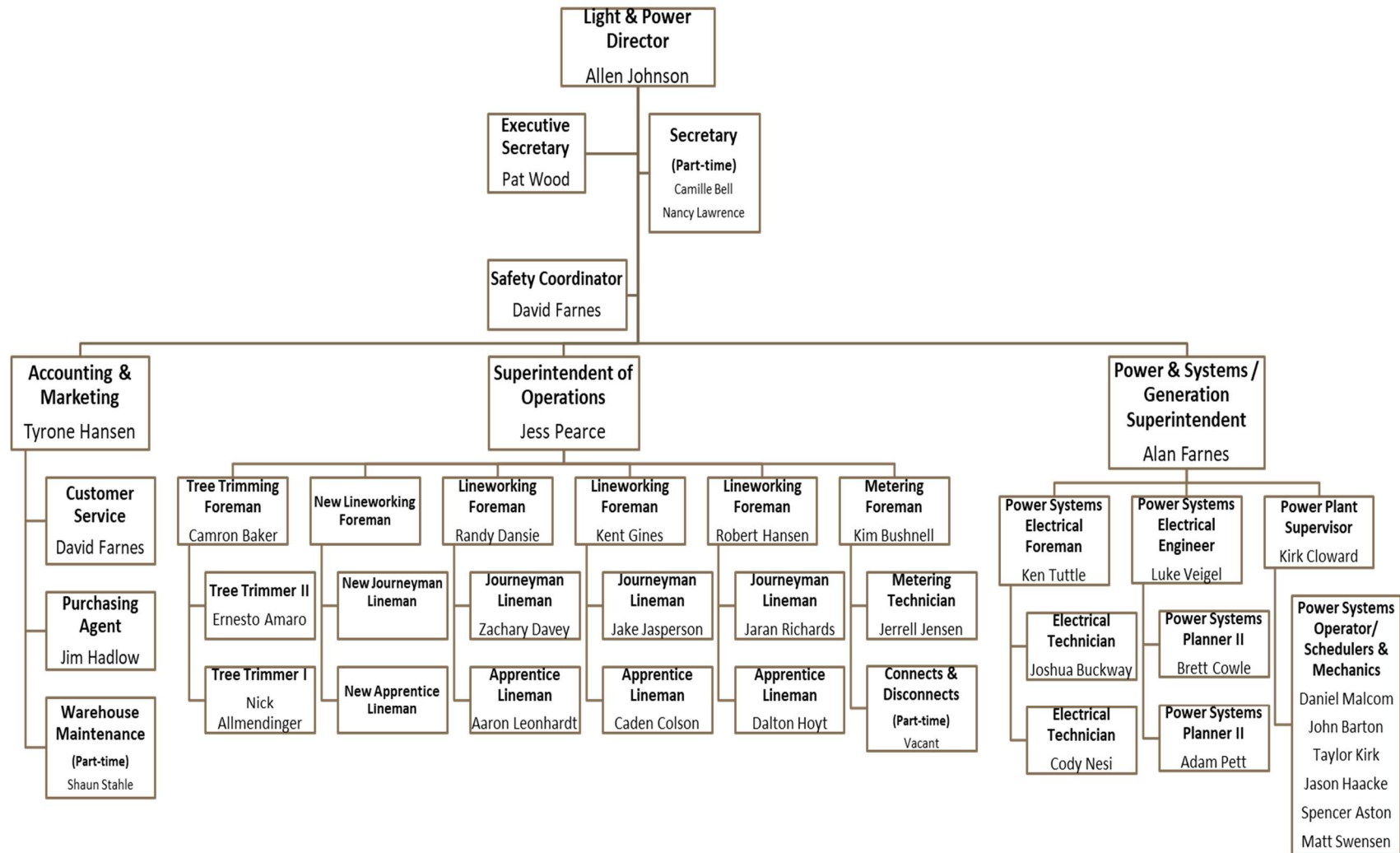
Account Number	Account Description	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	6 Month Actual	6 Month Estimate	Fiscal Year 2022 Est.	Fiscal Year 2022 Budget	Amended Fiscal Year 2022 Budget	Fiscal Year 2023 Budget	Dollar Change
CAPITAL EXPENSES											
535300 472100	Buildings	0	11,594	37,424	92,906	10,000	102,906	200,000		200,000	0
535300 473135	Dist System	0	0	0	0	0	0	200,000		200,000	0
535300 473140	Dist Street Lights	0	19,823	0	0	0	0	60,000		0	(60,000)
535300 474515	M & E Echo	0	0	0	0	0	0	0		420,000	420,000
535300 474600	Vehicles	223,972	211,813	450,750	195,480	0	195,480	398,000		188,000	(210,000)
535300 474710	CIP 01 138KV Trans Substation	1,587,391	0	0	0	0	0	0		0	0
535300 474715	CIP 01 138KVTransSubstationLbr	96,993	3,338	0	0	0	0	0		0	0
535300 474790	CIP 09 Dist Sub NW Substation	0	15,803	883	0	0	0	0		615,000	615,000
535300 474810	CIP 11 Dist Sys Cottages Main	0	0	32,129	0	0	0	0		0	0
535300 474815	CIP 11 Dist SysCottagesMainLbr	20,350	0	10,726	0	0	0	0		0	0
535300 474820	CIP 12 Dist Sys Feeder #575	299,653	153,315	392,402	104,256	620,000	724,256	450,000		0	(450,000)
535300 474825	CIP 12 Dist Sys Feeder#575 Lbr	24,915	0	44,245	4,104	0	4,104	0		0	0
535300 474830	CIP 13 Dist Sys Feeder #272	1,484	0	187,008	12,603	187,397	200,000	200,000		131,000	(69,000)
535300 474835	CIP 13 Dist Sys Feeder #272Lbr	0	0	5,449	6,291	0	6,291	0		0	0
535300 474840	CIP 14 Dist Sys Stone Creek	88,519	13,075	22,568	0	50,000	50,000	50,000		50,000	0
535300 474845	CIP 14 Dist Sys StoneCreek Lbr	24,464	4,485	3,720	0	0	0	0		0	0
535300 474850	CIP 15 Dist Sys Feeder #373	111,928	5,657	0	0	0	0	80,000		80,000	0
535300 474855	CIP 15 Dist Sys Feeder #373Lbr	4,048	687	0	0	0	0	0		0	0
535300 474860	CIP 16 Dist Sys 400 N Pump	13,907	1,774	14,498	0	0	0	0		0	0
535300 474865	CIP 16 Dist Sys 400 N Pump Lbr	2,760	0	706	0	0	0	0		0	0
535300 474870	CIP 17 Dist SysFeeder#673-#271	223,268	161,692	0	0	0	0	0		0	0
535300 474875	CIP 17 DistSysFeeder#673-#271L	21,970	6,523	0	0	0	0	0		0	0
535300 474880	CIP 18 Dist Sys Holbrook Pump	0	10,892	0	0	0	0	0		687,500	687,500
535300 474885	CIP 18 Dist Sys Holbrook PumpL	127	607	0	0	0	0	0		0	0
535300 474890	CIP 19 Dist Sys Feeder #374	0	0	0	0	0	0	140,000		263,000	123,000
535300 474900	CIP 20 Dist Sys PV & Bat Sys	33,067	0	0	0	0	0	0		0	0
535300 474905	CIP 20 Dist Sys PV & Bat Sys L	10,874	0	0	0	0	0	0		0	0
535300 474910	CIP 21 Dist Sys Street Lights	33,143	0	0	0	0	0	0		0	0
535300 474915	CIP 21 Dist Sys StreetLightLbr	4,259	5,893	1,126	0	0	0	0		0	0
535300 474920	CIP 22 Dist Sys Renaissance	0	0	24,991	0	0	0	70,000		70,000	0
535300 474925	CIP 22 Dist Sys RenaissanceLbr	0	0	1,380	0	0	0	0		0	0
535300 474930	CIP 23 Dist Sys 500 S Orchard	0	0	15,509	0	0	0	0		0	0
535300 474935	CIP 23 Dist Sys 500 S OrchardL	0	0	5,627	0	0	0	0		0	0
535300 474940	CIP 24 Dist Sys Town Square	0	468,550	0	0	0	0	0		0	0
535300 474945	CIP 24 Dist Sys Town Square Lb	5,351	0	0	0	0	0	0		0	0
TOTAL CAPITAL EXPENSES		2,832,444	1,095,521	1,251,142	415,640	867,397	1,283,037	1,848,000	0	2,904,500	1,056,500

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

Light & Power Budget (continued)

1	LIGHT & POWER									Amended			1	
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2	
3	Account Number	Account Description	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change	3	
4													4	
5	Accrual Accounting Adjustments												5	
6	535300	454800	Depreciation Expense	2,406,715	2,540,165	2,541,499	0	0	0	0	N/A	N/A	6	
7	535300	454900	Amortization Expense	1,296,107	1,296,107	1,296,107	0	1,212,235	1,212,235	1,212,235	0	0	7	
8	535300	496000	Fixed Assets Adjustments	(2,844,427)	(1,035,634)	(1,199,799)	(195,480)	0	(195,480)	0	N/A	N/A	8	
9	535300	496100	Bond Principal Pmt Adjustment	(690,000)	(705,000)	(9,350,000)	0	0	0	0	N/A	N/A	9	
10	Total Accrual Accounting Adjustments			168,395	2,095,638	(6,712,192)	(195,480)	1,212,235	1,016,755	1,212,235	0	0	(1,212,235)	10
11													11	
13	TOTAL POWER EXPENSES			28,196,526	28,623,875	28,286,016	13,606,057	15,926,742	28,230,279	31,169,320	7,859,789	28,028,035	(3,141,285)	13
14													14	
15	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS			3,140,186	1,585,293	4,269,744	2,334,426	(2,563,282)	(228,856)	(38,865)	(7,859,789)	1,207,186	1,246,051	15
16													16	
17	OPERATING TRANSFERS IN (OUT)												17	
18	535300	492000	Transfer To General Fund	(2,448,615)	(2,415,084)	(2,752,122)	(1,302,520)	(1,220,850)	(2,523,370)	(2,562,235)		(2,582,080)	(19,845)	18
19			Use of (Addition to) Net Position						0	2,601,100	3,601,100	1,374,894	(1,226,206)	19
20	TOTAL OPERATING TRANSFERS IN (OUT)			(2,448,615)	(2,415,084)	(2,752,122)	(1,302,520)	(1,220,850)	(2,523,370)	38,865	3,601,100	(1,207,186)	(1,246,051)	20
21													21	
22	NET EARNINGS (LOSS)			691,571	(829,791)	1,517,622	1,031,906	(3,784,132)	(2,752,226)	0	(4,258,689)	0	0	22

Light & Power Organizational Chart



Golf Fund

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Increase men’s/women's association members through efforts of attracting and retention.
- Emphasize staff development through regular training.
- Rebuild and Renovate #2 and #14 Tees and greenside bunkers.
- Improve and renovate practice area.

Operational Revenue Highlights

Operational Budget Highlights

Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
347100	Admission and Green Fees	Increase of \$34,000 for proposed green fee increase along with projected higher number of rounds played	Yes	World Class Golf Facility
362300	Rent of Golf Carts	Increase of \$26,000 for proposed cart fee increase along with projected higher number of cart rentals in association with more rounds played	Yes	World Class Golf Facility
362400	Lease of Restaurant	Projected decrease of \$10,000 due to new Concessionaire agreement	Yes	World Class Golf Facility
347450	Pro-shop Sales	Projected increase of \$30,000 due to increased sales through more tournament revenue and more merchandise sold.	Yes	World Class Golf Facility

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries-Perm Employees	Merit increases for eligible employees along with a 3% cost of living increase	Yes	Professional, well-trained staff
413020	Employee Medical Insurance	Adjustments in medical insurance premiums	Yes	Professional, well-trained staff

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
425000	Equip Supplies & Maint.	Increase of \$16,000 due to increase costs of maintenance supplies	Yes	World Class Golf Facility
425100	Special Equipment Maintenance	Increase of \$4,500 due to increase cost of golf cart and maintenance supplies	Yes	World Class Golf Facility
426000	Bldg & Grnd Suppl & Maint	Increase of \$7,500 due to increase in fertilizers/pesticides and other maintenance supplies	Yes	World Class Golf Facility
426100	Special Projects	Decrease of \$4,000 due to fewer on course projects planned	Yes	Pay as you go
427000	Utilities	Decrease of \$8,000 due to more efficient use of utilities	Yes	Pay as you go
428000	Telephone Expenses	Increase of \$3,100 due to increased telephone service costs	Yes	World Class Golf Facility
448240	Items purchased for resale	Increase of \$23,000 due to more pro shop sales along with recent increase of cost of goods sold.	Yes	World Class Golf Facility
451100	Insurance and Surety Bonds	Increase of \$4,460 due to increase costs of Insurances	Yes	World Class Golf Facility
491150	Admin services reimbursement	Decrease of \$4,233 as estimated by Finance Department for Admin Services reimbursement	Yes	Pay as you go

Performance Measures

Tier 3: Quality & Varied Recreational Opportunities						
Priority Objective: <i>World Class Golf Facilities</i>						
Department Strategy:		Track damage to golf cart fleet by patrons. Use Trims Software to total maintenance costs for damage repairs and take appropriate actions to reduce damage through greater communication with patrons.				
		Performance Measures				
		FY2021	FY2021	FY2022	FY2022	FY2023
		Target	Actual	Target	Actual	Target
Performance Indicator:	Actual cost of damage repairs to carts.	\$3,200.00	\$8,948.00	\$3,200.00	\$8,051.00	\$4,000.00

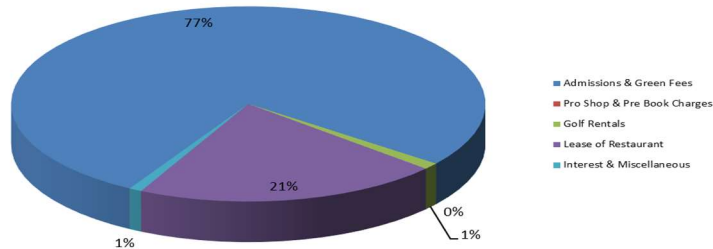
Tier 3: Quality & Varied Recreational Opportunities						
Priority Objective: <i>World Class Golf Facilities</i>						
Department Strategy:		Inspect 100 lateral irrigation valves and make any needed repairs.				
		Performance Measures				
		FY2021 Target	FY2021 Actual	FY2022 Target	FY2022 Actual	FY2023 Target
Performance Indicator:	Number of lateral irrigation valves inspected and repair as needed.	25	58	100	85	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				
		FY2021	FY2021	FY2022	FY2022	FY2023
		Target	Actual	Target	Actual	Target
Performance Indicator:	Number of Corporate/Charity Events	20	11	22	25	26

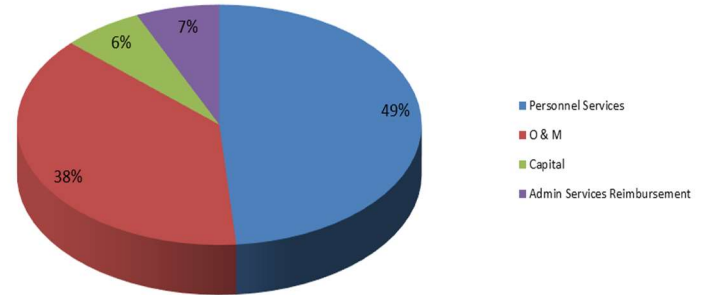
Tier 3: Quality & Varied Recreational Opportunities						
Priority Objective: World Class Golf Facility						
Department Strategy:		Increase number of rounds played using 2019 Strategic plan principles and marketing budget, to reach budget sustaining numbers				
		Performance Measures				
		FY2021	FY2021	FY2022	FY2022	FY2023
		Target	Actual	Target	Actual	Target
Performance Indicator:	Number of rounds played	72,000	71,058	72,000	70,029	72,000

Golf Budget Graphs

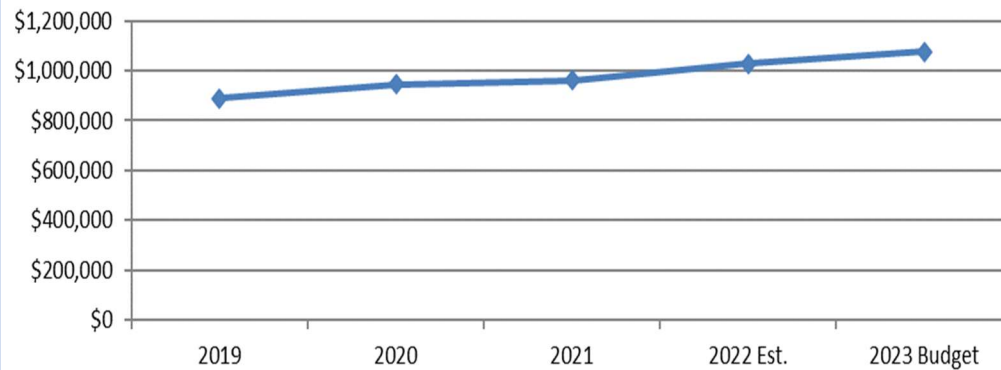
FY 2022-2023 Golf Revenues



FY 2022-2023 Golf Expenses



**Budget History
(Less Capital)**



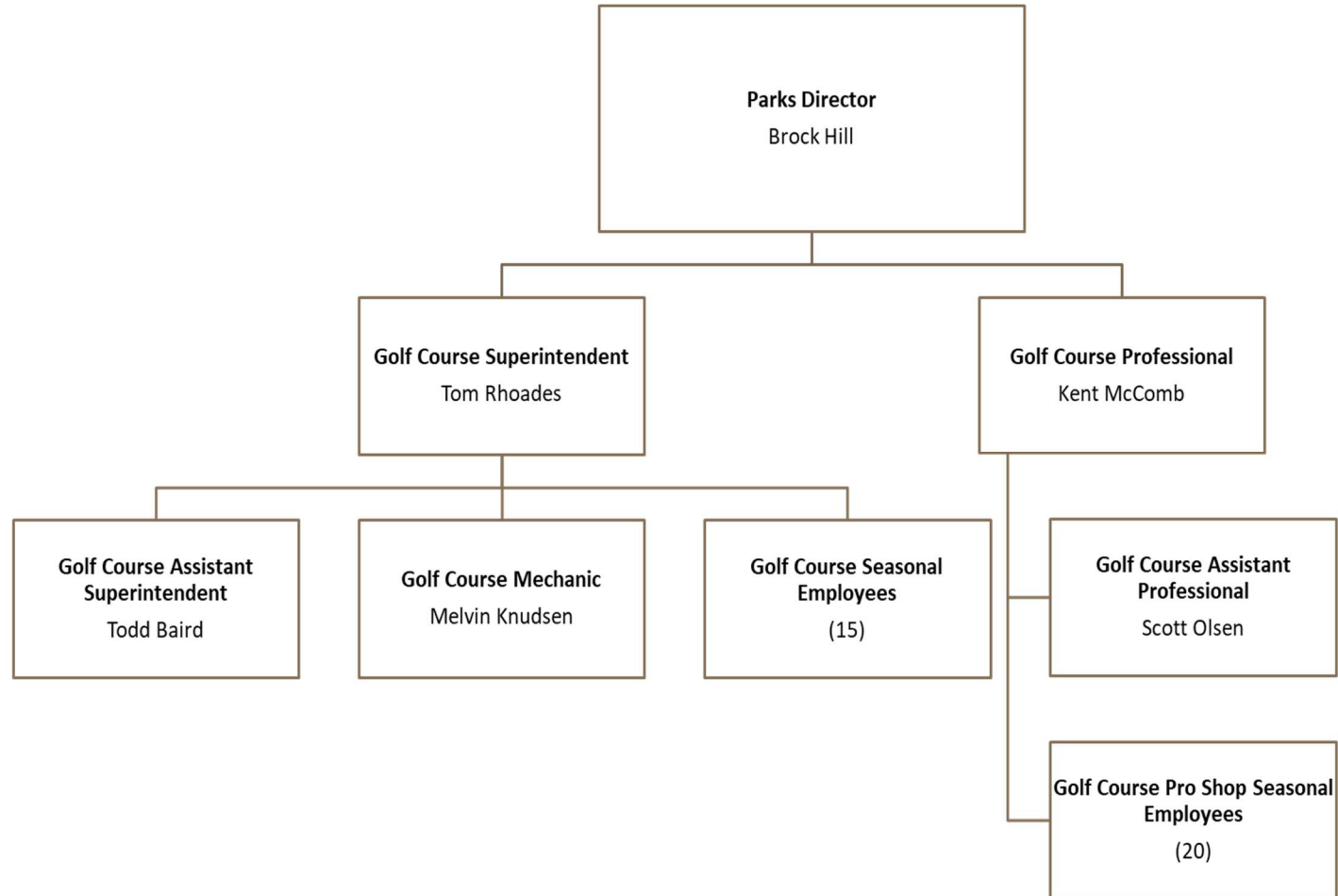
Golf Budget

GOLF COURSE											
Account Number	Account Description	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	6 Month Actual	6 Month Estimate	Fiscal Year 2022 Est.	Fiscal Year 2022 Budget	Amended Fiscal Year 2022 Budget	Fiscal Year 2023 Budget	Dollar Change
OPERATING REVENUES											
557020 347100	Admissions & Green Fees	642,972	915,097	1,000,507	539,708	432,400	972,108	940,000		974,000	34,000
557030 362300	Rent Of Golf Carts	264,626	390,779	460,515	237,809	190,000	427,809	425,000		451,000	26,000
557030 362320	Pro Shop Equipment Rentals	5,955	3,389	3,803	2,392	1,000	3,392	3,500		3,500	0
557030 362400	Lease Of Restaurant	25,000	12,214	7,330	0	4,000	4,000	20,000		10,000	(10,000)
557040 347450	Pro Shop Sales	210,867	206,709	271,473	188,343	75,400	263,743	234,000		264,000	30,000
557040 347460	Concession Sales	0	0	0	6,453	4,000	10,453	0		10,000	10,000
TOTAL OPERATING REVENUES		1,149,420	1,528,188	1,743,628	974,704	706,800	1,681,504	1,622,500	0	1,712,500	90,000
OPERATING EXPENSES											
PERSONNEL SERVICES											
555500 411000	Salaries - Perm Employees	371,540	388,466	441,434	196,559	237,435	433,994	433,994		464,967	30,973
555500 412100	Temp Employees - Grounds	113,985	120,091	96,936	46,126	65,000	111,126	121,000		125,000	4,000
555500 412200	Temp Employees - Pro Shop	86,181	99,945	99,957	51,180	51,000	102,180	104,000		114,000	10,000
555500 413010	Fica Taxes	43,436	47,044	48,772	22,521	27,892	50,413	50,413		52,782	2,369
555500 413020	Employee Medical Ins	68,086	79,043	83,200	33,706	65,281	98,987	98,987		100,734	1,747
555500 413030	Employee Life Ins	1,942	2,103	2,164	1,001	1,411	2,412	2,412		2,562	150
555500 413040	State Retirement & 401 K	76,441	68,587	44,549	37,543	44,956	82,499	82,499		86,050	3,551
555500 413100	Retired Employee Benefits	(1,014)	(1,628)	(1,471)	0	0	0	0		0	0
555500 462180	Accrued Comp Time Exp	345	895	710	0	0	0	0		0	0
555500 462190	Accrued Sick Leave Exp	890	599	2,151	0	0	0	0		0	0
555500 462200	Accrued Vacation Expense	403	4,271	1,278	0	0	0	0		0	0
555500 491640	WorkersCompPremiumCharge-ISF	11,562	12,517	12,932	5,970	7,210	13,180	13,180		13,799	619
TOTAL PERSONNEL SERVICES		773,798	821,934	832,611	394,606	500,185	894,791	906,485	0	959,895	53,410
OPERATIONS & MAINTENANCE											
555500 421000	Books Subscr & Mmbrshp	1,222	1,592	1,577	450	1,950	2,400	2,500		2,500	0
555500 422000	Public Notices	3,046	71	0	0	2,500	2,500	2,700		2,700	0
555500 422100	Advertising & Marketing	0	2,888	10,165	1,283	8,250	9,533	10,000		10,000	0
555500 423000	Travel & Training	3,739	1,989	1,420	670	2,800	3,470	3,500		3,500	0
555500 424000	Office Supplies	1,210	478	1,495	137	2,100	2,237	2,500		2,500	0
555500 425000	Equip Supplies & Maint	54,163	50,483	56,400	17,121	34,000	51,121	134,500		150,500	16,000
555500 425100	Special Equip Maintenance	55,565	51,176	52,975	66,417	6,000	72,417	56,000		60,500	4,500
555500 426000	Bldg & Grnd Suppl & Maint	103,465	103,908	93,895	57,607	36,000	93,607	96,000		103,500	7,500
555500 426020	Clubhouse Building Maintenance	0	42,828	6,975	4,612	4,500	9,112	10,000		10,000	0
555500 426100	Special Projects	99,690	28,445	30,477	2,242	30,000	32,242	41,000		37,000	(4,000)
555500 427000	Utilities	102,369	134,336	75,902	38,679	42,000	80,679	88,000		80,000	(8,000)
555500 428000	Telephone Expense	5,221	6,133	5,201	4,261	4,000	8,261	5,300		8,400	3,100
555500 429300	Computer Hardware	1,190	1,606	1,839	373	1,500	1,873	1,190		1,900	710
555500 431000	Profess & Tech Services	7,356	7,260	7,369	7,200	0	7,200	7,200		7,200	0
555500 431040	Bank & Investment Account Fees	2,024	1,297	1,691	1,462	1,218	2,680	2,100		2,700	600
555500 431050	Credit Card Merchant Fees	32,338	52,693	57,383	27,449	27,000	54,449	54,000		54,000	0
555500 431100	Legal And Auditing Fees	620	608	696	713	0	713	713		867	154
555500 431400	Landfill Fees	30	25	135	10	50	60	100		100	0

Golf Budget (continued)

GOLF COURSE											
Account Number	Account Description	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	6 Month Actual	6 Month Estimate	Fiscal Year 2022 Est.	Fiscal Year 2022 Budget	Amended Fiscal Year 2022 Budget	Fiscal Year 2023 Budget	Dollar Change
555500 448000	Operating Supplies	12,783	10,591	8,846	5,531	4,000	9,531	11,000		11,000	0
555500 448220	Pro Shop Misc Supplies	13,648	10,156	6,494	1,729	10,500	12,229	13,000		13,000	0
555500 448240	Items Purchased - Resale	129,180	139,024	164,394	62,946	95,000	157,946	139,000		162,000	23,000
555500 448250	Concessions Supplies	0	0	0	3,152	0	3,152	0		0	0
555500 451100	Insurance & Surety Bonds	10,993	11,174	13,692	17,390	0	17,390	13,800		18,260	4,460
555500 461000	Miscellaneous Expense	630	834	872	423	400	823	1,000		1,000	0
555500 463000	Cash Over Or Short	1,726	78	899	46	0	46	0		0	0
555500 491150	Admin Services Reimbursement	116,904	123,096	128,201	67,116	67,117	134,233	134,233		130,000	(4,233)
TOTAL OPERATIONS & MAINTENANCE		759,114	782,769	728,994	389,021	380,885	769,906	829,336	0	873,127	43,791
TOTAL OPERATING EXPENSES		1,532,912	1,604,703	1,561,605	783,627	881,070	1,664,697	1,735,821	0	1,833,022	97,201
EARNINGS (LOSS) FROM OPERATIONS		(383,492)	(76,515)	182,023	191,077	(174,270)	16,807	(113,321)	0	(120,522)	(7,201)
NONOPERATING REVENUES (EXPENSES)											
553000 331210	FEMA Federal Assistance	0	0	(11,533)	0	0	0	0		0	0
555500 453100	Interest Expense	0	0	(7,780)	(9,073)	0	(9,073)	0		0	0
555500 453600	Loss-Deleted Fixed Assets	0	0	2,548	0	0	0	0		0	0
556010 361000	Interest & Investment Earnings	39,902	29,219	13,017	4,210	3,900	8,110	15,000		8,000	(7,000)
556010 361200	Investmnt Unrealized (Gain)/Loss	12,093	4,698	2,316	0	0	0	0		0	0
556000 369000	Sundry Revenues	1,594	3,402	3,950	3,736	0	3,736	3,000		3,000	0
NONOPERATING REVENUES - NET		53,589	37,319	2,516	(1,127)	3,900	2,773	18,000	0	11,000	(7,000)
EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		(329,903)	(39,196)	184,539	189,950	(170,370)	19,580	(95,321)	0	(109,522)	(14,201)
CAPITAL PROJECTS											
555500 472100	Buildings	0	0	0	0	200,000	200,000	200,000		60,000	(140,000)
555500 473100	Improv Other Than Bldgs	0	53,649	69,888	10,370	0	10,370	0		0	0
555500 474500	Machinery & Equipment	29,410	58,902	0	0	40,000	40,000	40,000		65,000	25,000
TOTAL GOLF COURSE - CAPITAL PROJECTS		29,410	112,551	69,888	10,370	240,000	250,370	240,000	0	125,000	(115,000)
Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.											
Accrual Accounting Adjustments											
555500 454800	Depreciation Expense	124,460	119,613	125,255	0	0	0	0		N/A	N/A
555500 496000	Fixed Assets Adjustments	0	(68,732)	0	0	0	0	N/A		N/A	N/A
Total Accrual Accounting Adjustments		124,460	50,881	125,255	0	0	0	0	0	0	0
TOTAL GOLF EXPENSES		1,686,782	1,768,135	1,764,528	803,070	1,121,070	1,924,140	1,975,821	0	1,958,022	(17,799)
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		(483,773)	(202,628)	(10,604)	179,580	(410,370)	(230,790)	(335,321)	0	(234,522)	100,799
OPERATING TRANSFERS IN (OUT)											
Use of (Addition to) Net Position						230,790	230,790			234,522	234,522
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	230,790	230,790	0	0	234,522	234,522
NET EARNINGS (LOSS)		(483,773)	(202,628)	(10,604)	179,580	(179,580)	0	(335,321)	0	0	335,321

Golf Organizational Chart



Landfill Fund

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Replace equipment: Large Loader and Excavator.
- Purchasing Compactor Control System to adjust outer slopes to 30% for maximum air space utilization.
- Upgrade landfill computer connection to City network (fiber).
- Hire additional full time Landfill employee. Scale & Landfill Operator.
- Implement outer slope change (from 5:1 to 3:1) to extend life of landfill.

Operational Budget Highlights

Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
377100	Commercial	Increased \$20,000 Sales Volume	Yes	Financial Balance & Accountability
377200	Municipalities	Decreased \$72,123 Sanitation collection split reduced to 5%	Yes	Financial Balance & Accountability

377300	Gate Receipts	Increased \$75,000 Sales Volume	Yes	Financial Balance & Accountability
377600	Wood chip	Increased \$3,000 Sales Volume	Yes	Financial Balance & Accountability
377900	Salvage Sales	Increased \$5,000 Sales Volume	Yes	Financial Balance & Accountability

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 to 491640	Personnel Services	Increased by \$139,447 for merit increases, market adjustments, 3% cola and medical coverage and additional employee.	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
424000	Office Supplies	Increased \$2,500 Computer Costs	Yes	Open, Accessible, & Interactive Government
425000	Equip Supplies Maintenance	Increased \$25,000 Fuel and parts	Yes	Improve & Maintain Infrastructure
426000	Bldg. & Grounds	Increased \$15,000 HVAC Replacement	No	Improve & Maintain Infrastructure
431000	Profess & Tech Services	Increased \$5,000 Required Testing	Yes	Financial Balance & Accountability
431050	Credit Fees	Increased \$5,000 Credit card usage up	Yes	Financial Balance & Accountability
448000	Operating Supplies	Increased \$51,000 Recycling costs Freon recovery & Mattress Recycling	Yes	Improve & Maintain Infrastructure
451100	Insurance & Surety Bonds	Increased \$5282 Change Insurance Rates	Yes	Financial Balance & Accountability
491150	Admin Services	Increased \$22,142 to reimburse City for services provided.	Yes	Financial Balance & Accountability
474500	Vehicles & Equipment	Decrease By \$40,500 Planned Equipment Replacement.	No	Improve & Maintain Infrastructure
491000	Trans to Other Funds	Decreased \$20,000 Recycling fund Transfer.	Yes	Financial Balance & Accountability

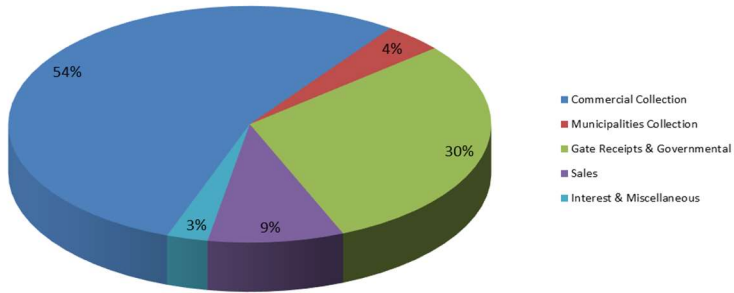
Performance Measures

Tier 1 <i>Improve & Maintain Infrastructure</i>			
Priority Objective: <i>Stay ahead of the maintenance curve</i>			
Landfill Department Strategy:	Refuse load inspections for compliance with state permit. Perform daily commercial load inspections for content.		
Performance Indicator:	Performance Measures		
	FY2021 Actual	FY2022 Target	FY2023 Budget
Did we perform daily commercial load inspections?	Yes	On Target	Planned
Did we find anything that we could not accept?	No	On Target	Planned
Are we in compliance with our State permit on inspections?	Yes	On Target	Planned

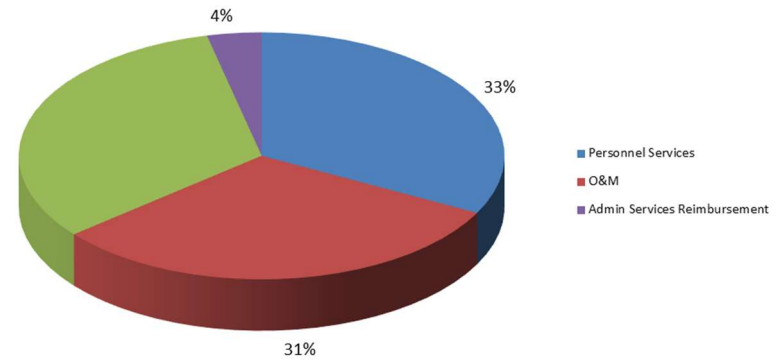
Tier 1 <i>Improve & Maintain Infrastructure</i>			
Priority Objective: <i>Stay ahead of the maintenance curve</i>			
Landfill Department Strategy:	Landfill gas monitoring. Measure methane gas at monitoring well and other sites around landfill monthly.		
Performance Indicator:	Performance Measures		
	FY2021 Actual	FY2022 Target	FY2023 Budget
Did we perform monthly methane gas inspections?	Yes	On Target	Planned
Did we find any levels out of permitted range?	No	On Target	Planned
Are we in compliance with our State permit on inspections?	Yes	On Target	Planned

Landfill Budget Graphs

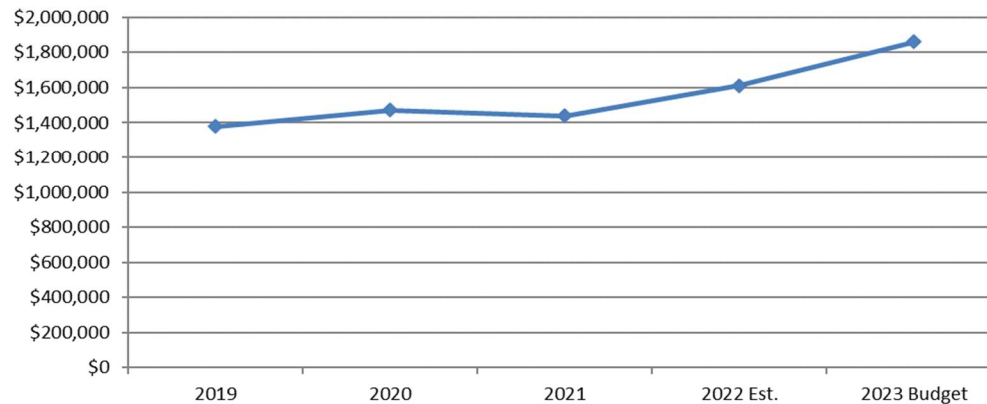
FY 2022-2023 Landfill Revenues



FY 2022-2023 Landfill Expense



**Budget History
(Less Capital)**



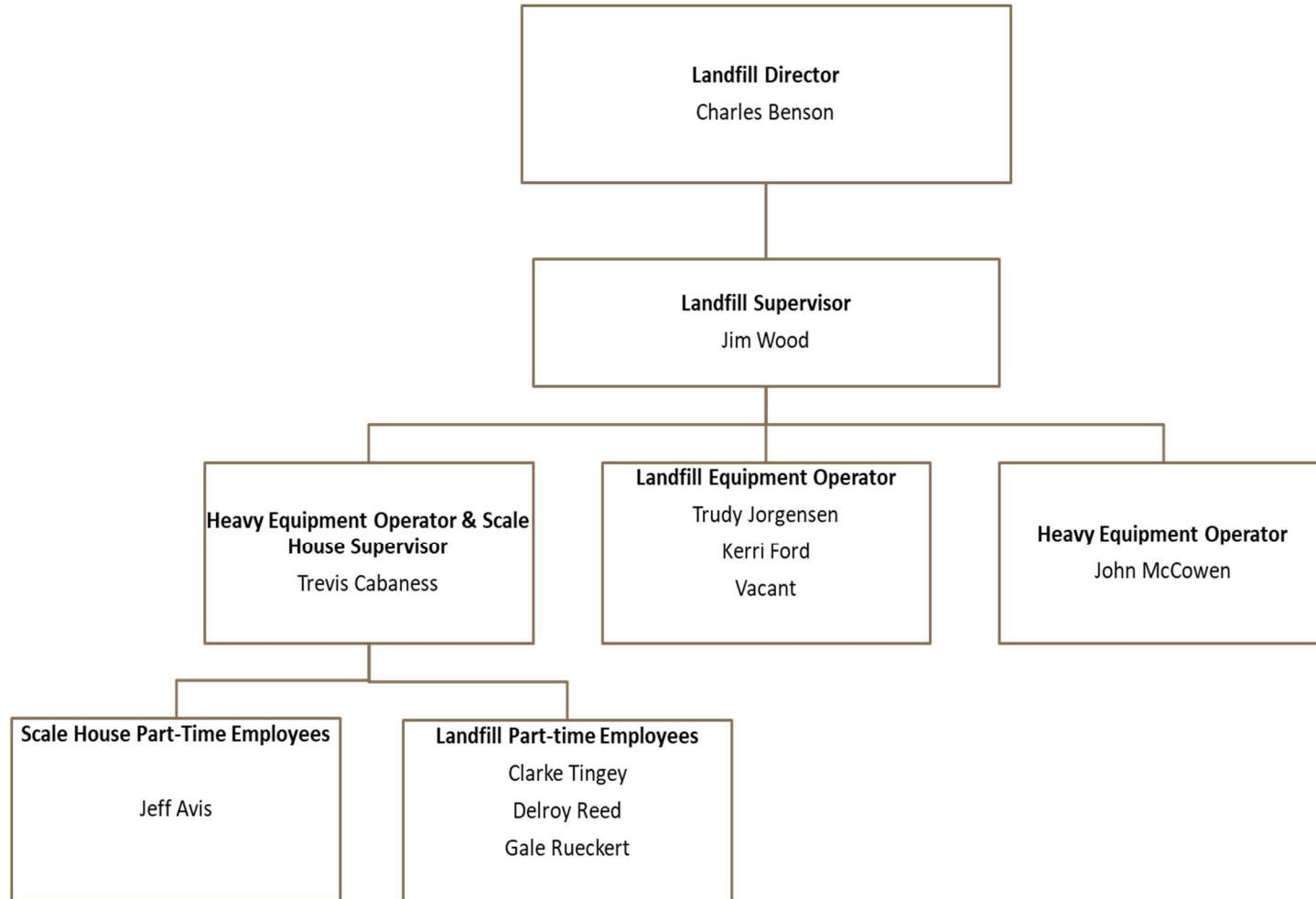
Landfill Budget

1	LANDFILL												1
2													2
3	Account Number	Account Description	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	6 Month Actual	6 Month Estimate	Fiscal Year 2022 Est.	Fiscal Year 2022 Budget	Amended Fiscal Year 2022 Budget	Fiscal Year 2023 Budget	Dollar Change	3
4													4
5	OPERATING REVENUES												5
6	577000 377100	Commercial Collection	916,534	912,835	1,044,018	521,622	443,379	965,000	965,000		985,000	20,000	6
7	577000 377200	Municipalities Collection	118,278	118,159	121,567	68,258	75,987	144,245	144,245		72,122	(72,123)	7
8	577000 377300	Gate Receipts	473,901	506,348	601,548	404,616	45,384	450,000	450,000		525,000	75,000	8
9	577000 377350	Governmental Collections	16,125	18,585	17,370	10,115	4,885	15,000	15,000		15,000	0	9
10	576000 377500	Compost Sales	89,027	160,005	130,132	27,907	92,093	120,000	120,000		120,000	0	10
11	576000 377600	Wood Chips Sales	12,172	23,987	22,547	6,744	5,256	12,000	12,000		15,000	3,000	11
12	576000 377900	Salvage Sales	28,066	23,024	45,005	32,195	15,000	47,195	25,000		30,000	5,000	12
13	TOTAL OPERATING REVENUES		1,654,103	1,762,942	1,982,186	1,071,457	681,983	1,753,440	1,731,245	0	1,762,122	30,877	13
14													14
15	OPERATING EXPENSES												15
16	PERSONNEL SERVICES												16
17	575700 411000	Salaries - Perm Employees	316,869	326,957	340,718	197,188	202,894	400,082	400,082		484,322	84,240	17
18	575700 412000	Salaries-Temp & Part-Time	97,488	122,297	108,002	42,707	54,293	97,000	97,000		97,000	0	18
19	575700 413010	Fica Taxes	30,680	33,362	33,272	17,856	20,483	38,339	38,339		44,783	6,444	19
20	575700 413020	Employee Medical Ins	90,488	90,910	91,764	44,857	81,597	126,454	126,454		158,605	32,151	20
21	575700 413030	Employee Life Ins	1,862	1,910	1,930	1,029	1,561	2,590	2,590		3,108	518	21
22	575700 413040	State Retirement & 401 K	68,932	63,836	39,957	37,981	38,315	76,296	76,296		89,939	13,643	22
23	575700 413100	Retired Employee Benefits	(869)	(1,261)	(1,335)	0	0	0	0		0	0	23
24	575700 425300	Vehicle Allowance	4,092	4,103	4,092	1,996	2,085	4,081	4,081		4,081	0	24
25	575700 462180	Accrued Comp Time Exp	(3,276)	499	1,486	0	0	0	0		0	0	25
26	575700 462190	Accrued Sick Leave Exp	928	772	513	0	0	0	0		0	0	26
27	575700 462200	Accrued Vacation Expense	(731)	1,262	1,934	0	0	0	0		0	0	27
28	575700 491640	WorkersCompPremiumCharge-ISF	8,571	9,282	9,227	4,774	9,522	14,296	14,296		16,747	2,451	28
29	TOTAL PERSONNEL SERVICES		615,035	653,931	631,561	348,387	410,751	759,138	759,138	0	898,585	139,447	29
30													30
31	OPERATIONS & MAINTENANCE												31
32	575700 422000	Public Notices	86	0	0	0	300	300	300		300	0	32
33	575700 423000	Travel & Training	929	3,154	456	223	3,777	4,000	4,000		5,000	1,000	33
34	575700 424000	Office Supplies	3,948	4,928	7,913	3,658	1,842	5,500	5,500		8,000	2,500	34
35	575700 425000	Equip Supplies & Maint	306,738	387,806	287,983	201,760	113,240	315,000	315,000		340,000	25,000	35
36	575700 426000	Bldg & Grnd Suppl & Maint	23,495	20,399	29,077	4,244	27,556	31,800	31,800		46,800	15,000	36
37	575700 427000	Utilities	6,965	7,147	7,456	2,840	4,360	7,200	7,200		7,700	500	37
38	575700 428000	Telephone Expense	3,986	4,182	3,658	1,972	3,128	5,100	5,100		5,100	0	38
39	575700 431000	Profess & Tech Services	230	89	6,708	2,209	0	2,209	0		5,000	5,000	39
40	575700 431040	Bank & Investment Account Fees	6,247	5,391	6,408	3,149	4,851	8,000	8,000		8,000	0	40
41	575700 431050	Credit Card Merchant Fees	7,028	10,077	13,618	8,958	1,042	10,000	10,000		15,000	5,000	41
42	575700 431100	Legal And Auditing Fees	742	893	1,034	879	0	879	879		1,159	280	42
43	575700 431300	Environmental Monitoring	58,172	44,092	51,318	13,256	45,994	59,250	59,250		60,000	750	43
44	575700 448000	Operating Supplies	17,297	17,596	16,566	28,227	5,000	33,227	18,000		69,000	51,000	44
45	575700 451100	Insurance & Surety Bonds	9,388	9,722	11,206	15,915	0	15,915	10,718		16,000	5,282	45
46	575700 452300	Uncollectible Accounts	1,075	(22)	(9)	0	400	400	400		400	0	46
47	575700 455000	Closure/Post-Closure Exp	40,956	46,837	19,994	0	50,000	50,000	50,000		50,000	0	47
48	575700 461000	Miscellaneous Expense	523	387	568	170	330	500	500		500	0	48

Landfill Budget (continued)

1	LANDFILL								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	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change	3
4													4
5	575700 462400	Contract Equipment	207,211	181,282	268,050	111,573	113,427	225,000	225,000		225,000	0	5
6	575700 463000	Cash Over Or Short	(139)	(250)	(284)	4	146	150	150		150	0	6
7	575700 491150	Admin Services Reimbursement	68,502	72,986	74,944	38,823	38,824	77,647	77,647		99,789	22,142	7
8	TOTAL OPERATIONS & MAINTENANCE		763,375	816,696	806,666	437,861	414,216	852,077	829,444	0	962,898	133,454	8
9													9
10	TOTAL LANDFILL OPERATING EXPENSES		1,378,410	1,470,627	1,438,227	786,248	824,967	1,611,215	1,588,582	0	1,861,483	272,901	10
11													11
12	EARNINGS (LOSS) FROM OPERATIONS		275,693	292,315	543,959	285,209	(142,984)	142,225	142,663	0	(99,361)	(242,024)	12
13													13
14	NONOPERATING REVENUES (EXPENSES)												14
15	573000 331210	FEMA Federal Assistance	0	0	205,453	0	0	0	0		0	0	15
16	576000 369000	Sundry Revenues	92	213	143	54	0	54	0		0	0	16
17	576010 361000	Interest & Investment Earnings	291,685	249,748	96,094	28,180	25,000	53,180	94,941		50,000	(44,941)	17
18	576010 361200	InvestmntUnrealized(Gain)/Loss	74,522	32,302	15,167	0	0	0	0		0	0	18
19	576010 369040	Interest Earnings - N/R	86,488	78,667	11,093	0	0	0	0		0	0	19
20	576020 364000	Gain on Fixed Asset Sales	0	0	3,800	5,500	(5,500)	0	0		0	0	20
21	NONOPERATING REVENUES - NET		452,788	360,929	331,750	33,733	19,500	53,233	94,941	0	50,000	(44,941)	21
22													22
23	EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		728,481	653,244	875,709	318,942	(123,484)	195,458	237,604	0	(49,361)	(286,965)	23
24													24
25	LANDFILL - CAPITAL PROJECTS												25
26	575700 474500	Machinery & Equipment	0	864,215	553,853	864,369	0	864,369	905,000		864,500	(40,500)	26
27	575700 473100	Improv Other Than Bldgs	52,976	24,703	20,411	0	0	0	25,000		25,000	0	27
28	TOTAL LANDFILL - CAPITAL EXPENSES		52,976	888,918	574,264	864,369	0	864,369	930,000	0	889,500	(40,500)	28
29	Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.												29
30													30
31	Accrual Accounting Adjustments												31
32	575700 454800	Depreciation Expense	230,091	261,487	291,919	0	0	0	0		N/A	N/A	32
33	575700 496000	Fixed Assets Adjustments	(52,976)	(888,918)	(574,264)	(864,369)	0	(864,369)	N/A		N/A	N/A	33
34	Total Accrual Accounting Adjustments		177,115	(627,430)	(282,346)	(864,369)	0	(864,369)	0	0	0	0	34
35													35
36	TOTAL LANDFILL EXPENSES		1,697,885	1,966,656	4,426,436	798,554	1,053,029	1,851,583	2,613,582	0	2,750,983	137,401	36
37													37
38	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		498,390	391,756	583,791	318,942	(123,484)	195,458	(692,396)	0	(938,861)	(246,465)	38
39													39
40	OPERATING TRANSFERS IN (OUT)												40
41	575700 491000	Transfer To Other Funds	(89,384)	(234,541)	(2,696,291)	(12,306)	(228,062)	(240,368)	(95,000)		(75,000)	20,000	41
42		Use of (Addition to) Net Position						0	787,396		1,013,861	226,465	42
43	TOTAL OPERATING TRANSFERS IN (OUT)		(89,384)	(234,541)	(2,696,291)	(12,306)	(228,062)	(240,368)	692,396	0	938,861	246,465	43
44													44
45	NET EARNINGS (LOSS)		409,006	157,215	(2,112,500)	306,636	(351,546)	(44,910)	0	0	0	0	45

Landfill Organizational Chart



Sanitation Fund

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

- Hire additional full-time sanitation employee.
- Purchase replacement collection truck.
- Plan for increased resident participation in HHW event.

Operational Budget Highlights

Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
377000	Collection Charges	Increased \$72,122 Landfill split, rate lowered to 5%	Yes	Financial Balance & Accountability

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 to 491640	Personnel Services	Increased by \$121,123 for merit increases, market adjustments, 3% cola and new employee changes in medical costs	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
425000	Equip Supplies & Maintenance	Increased by \$18,500 for increased fuel price	Yes	Improve & maintain Infrastructure
431050	Credit Card Merchant Fees	Increased by \$1,800 Credit card usage up	Yes	Financial Balance & Accountability
448000	Operating Supplies	Increased by \$14,000 Increase in HHW volume from residents	Yes	Improve & Maintain Infrastructure
448010	Garbage Containers	Increased \$ 6,000 to replace worn out cans.	Yes	Improve & Maintain Infrastructure
451100	Insurance & Surety Bonds	Increased by \$2,697 Change Insurance Rates	Yes	Financial Balance & Accountability
491150	Admin Services	Decreased \$21,523. Reimburse City for services provided.	Yes	Financial Balance & Accountability
474600	Vehicles	Decrease By \$82,000 Planned Vehicles Replacement	No	Improve & Maintain Infrastructure

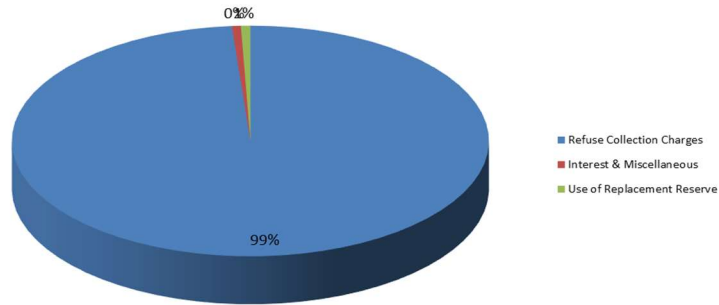
Performance Measures

Tier 2 <i>Sustainable Bountiful</i>					
Priority Objective: <i>Clean, Safe neighborhoods</i>					
Sanitation	Collect refuse cans as scheduled				
Department Strategy:					
Performance Indicator:	Performance Measures				
	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Actual	Actual	Target
Did we collect refuse cans as scheduled	Yes	No	No	On Track	Planned
Days we didn't collect refuse cans as scheduled	0	1	0	0	Planned
Reason we didn't collect refuse cans as scheduled	Wind Storm				

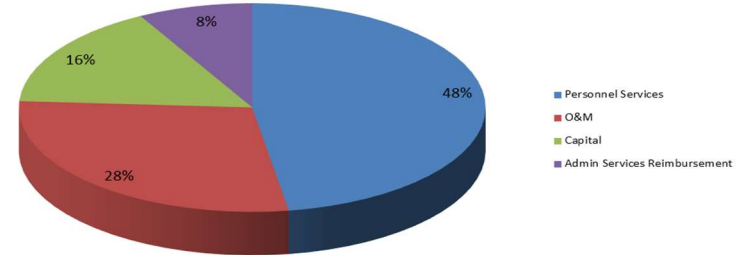
Tier 2 Sustainable Bountiful					
Priority Objective: <i>Clean, Safe neighborhoods</i>					
Sanitation	Household Hazards Waste Collection Event. Keep HHW out of Landfill.				
Department Strategy:					
Performance Indicator:	Performance Measures				
	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Actual	Actual	Target
Residents participating at HHW Event	659	674	901	773	Planned
Cost of HHW event	\$ 43,960	\$ 57,653	\$ 63,712	\$ 107,528	Planned
Budget of HHW event	\$ 52,000	\$ 55,000	\$ 60,000	\$ 60,000	\$ 74,000
Did we reduce HHW going to Landfill ?	Yes	Yes	Yes	Yes	On Track

Sanitation Budget Graphs

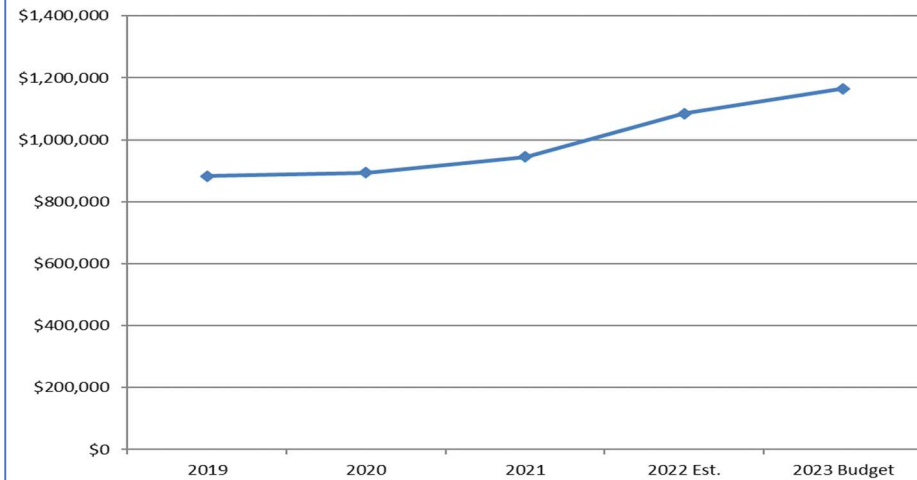
FY 2022-2023 Sanitation Revenues



FY 2022-2023 Sanitation Expenses



**Budget History
(Less Capital)**



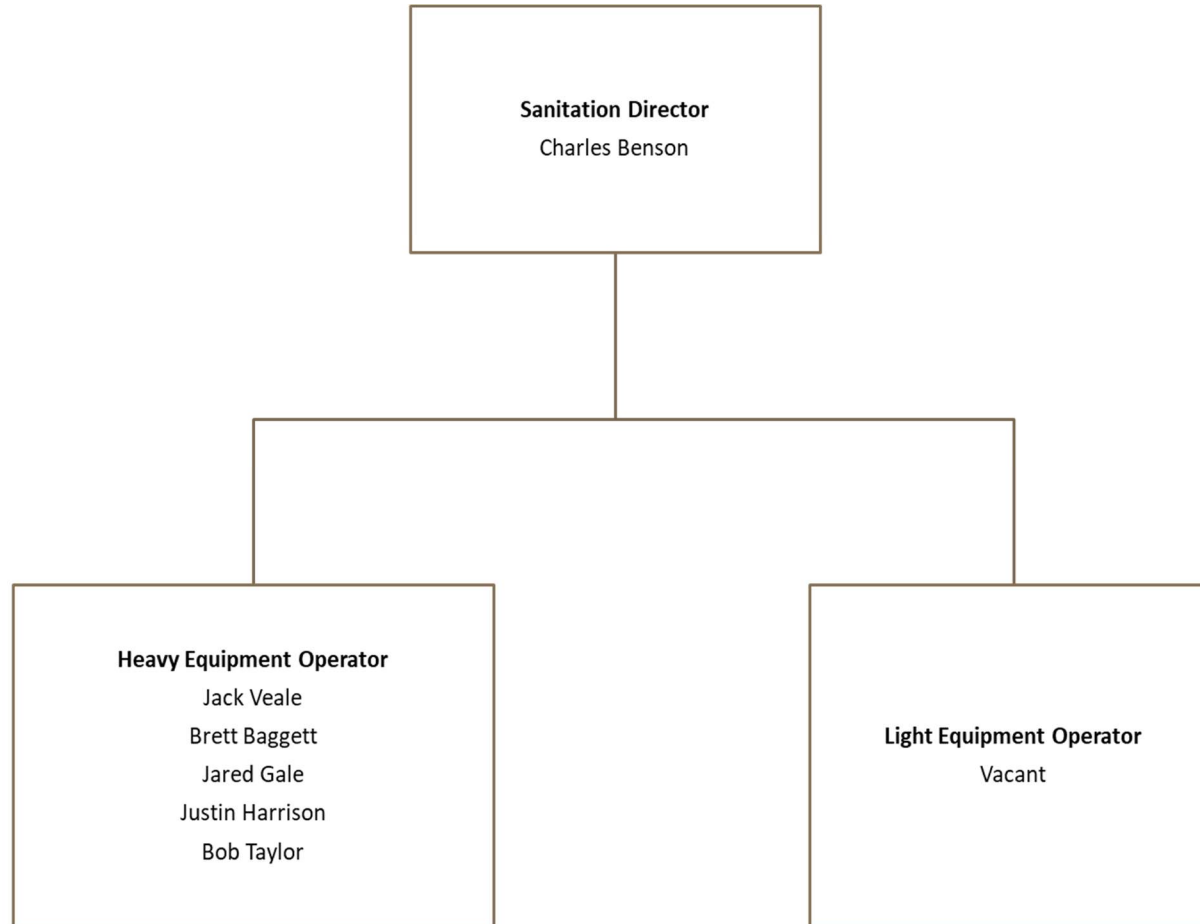
Sanitation Budget

1	SANITATION									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	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change	3	
4													4	
5	OPERATING REVENUES												5	
6	587000	377000	Refuse Collection Charges	1,065,113	1,063,432	1,094,100	614,324	683,879	1,298,203	1,298,203		1,370,325	72,122	6
7	TOTAL SANITATION REVENUE			1,065,113	1,063,432	1,094,100	614,324	683,879	1,298,203	1,298,203	0	1,370,325	72,122	7
8													8	
9	SANITATION OPERATING EXPENSES												9	
10	PERSONNEL SERVICES												10	
11	585800	411000	Salaries - Perm Employees	293,070	303,287	317,239	178,499	147,953	326,452	326,452		401,883	75,431	11
12	585800	412000	Salaries-Temp & Part-Time	9,387	2,334	2,587	298	11,202	11,500	11,500		11,500	0	12
13	585800	413010	Fica Taxes	22,010	21,940	22,991	13,030	12,823	25,853	25,853		31,624	5,771	13
14	585800	413020	Employee Medical Ins	75,153	97,881	101,837	45,257	54,687	99,944	99,944		124,760	24,816	14
15	585800	413030	Employee Life Ins	1,668	1,740	1,789	891	1,151	2,042	2,042		2,509	467	15
16	585800	413040	State Retirement & 401 K	59,831	55,369	33,360	33,862	28,332	62,194	62,194		74,570	12,376	16
17	585800	413100	Retired Employee Benefits	(1,014)	(1,628)	(1,471)	0	0	0	0		0	0	17
18	585800	462180	Accrued Comp Time Exp	(92)	1,915	(254)	0	0	0	0		0	0	18
19	585800	462190	Accrued Sick Leave Exp	(401)	518	599	0	0	0	0		0	0	19
20	585800	462200	Accrued Vacation Expense	(4,016)	(1,005)	2,696	0	0	0	0		0	0	20
21	585800	491640	WorkersCompPremiumCharge-ISF	9,111	9,211	9,588	5,215	4,809	10,024	10,024		12,286	2,262	21
22	TOTAL PERSONNEL SERVICES			464,708	491,562	490,961	277,050	260,959	538,009	538,009	0	659,132	121,123	22
23													23	
24	OPERATIONS & MAINTENANCE												24	
25	585800	421000	Books Subscr & Mmbrshp	0	0	52	0	500	500	500		500	0	25
26	585800	423000	Travel & Training	0	900	0	0	1,400	1,400	1,400		1,400	0	26
27	585800	424000	Office Supplies	717	1,128	856	20	980	1,000	1,000		1,000	0	27
28	585800	425000	Equip Supplies & Maint	189,110	139,940	189,569	100,569	95,931	196,500	196,500		215,000	18,500	28
29	585800	426000	Bldg & Grnd Suppl & Maint	1,333	908	823	341	1,660	2,000	2,000		2,000	0	29
30	585800	427000	Utilities	6,538	5,634	5,283	1,942	6,058	8,000	8,000		8,000	0	30
31	585800	428000	Telephone Expense	2,982	2,984	2,870	1,177	2,323	3,500	3,500		3,500	0	31
32	585800	431000	Profess & Tech Services	132	44	106	0	0	0	0		0	0	32
33	585800	431040	Bank & Investment Account Fees	1,291	1,076	1,268	608	1,192	1,800	1,800		1,800	0	33
34	585800	431050	Credit Card Merchant Fees	2,478	2,810	4,209	2,352	2,000	4,352	2,700		4,500	1,800	34
35	585800	431100	Legal And Auditing Fees	461	512	510	447	0	447	447		588	141	35
36	585800	448000	Operating Supplies	49,080	61,621	66,040	103,383	25,000	128,383	70,000	115,000	84,000	14,000	36
37	585800	448010	Garbage Containers	36,126	54,082	42,319	20,971	33,029	54,000	54,000		60,000	6,000	37
38	585800	451100	Insurance & Surety Bonds	6,682	6,857	8,006	10,236	0	10,236	7,803		10,500	2,697	38
39	585800	452300	Uncollectible Accounts	2,379	1,491	1,110	612	1,388	2,000	2,000		2,000	0	39
40	585800	461000	Miscellaneous Expense	150	196	61	44	107	150	150		250	100	40
41	585800	491150	Admin Services Reimbursement	118,584	122,325	130,834	65,969	65,969	131,938	131,938		110,415	(21,523)	41
42	TOTAL OPERATIONS & MAINTENANCE			418,045	402,510	453,916	308,670	237,536	546,206	483,738	115,000	505,453	21,715	42
43													43	
44	TOTAL OPERATING EXPENSES			882,753	894,072	944,877	585,720	498,495	1,084,215	1,021,747	115,000	1,164,585	142,838	44
45													45	
46	EARNINGS (LOSS) FROM OPERATIONS			182,360	169,360	149,223	28,604	185,384	213,988	276,456	(115,000)	205,740	(70,716)	46

Sanitation Budget (continued)

1	SANITATION									Amended			
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar		
3	Account Number	Account Description	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change	
4													
5	583000 335100	State Grants - Miscellaneous	0	0	71,709	0	0	0	0		0	0	
6	586010 361000	Interest & Investment Earnings	47,167	40,246	16,818	4,663	4,000	8,663	17,203		8,000	(9,203)	
7	586010 361200	InvestmntUnrealized(Gain)/Loss	15,133	6,497	2,998	0	0	0	0		0	0	
8	586020 364000	Gain on Fixed Asset Sales	1,000	0	0	0	0	0	0		0	0	
9	587000 369020	Income From Uncoll Accts	468	309	352	171	229	400	400		400	0	
10	NON-OPERATING REVENUES - NET		63,768	47,053	91,877	4,834	4,229	9,063	17,603	0	8,400	(9,203)	
11													
12	SANITATION - CAPITAL PROJECTS												
13	585800 472100	Buildings	0	0	73,262	0		0	0		0	0	
14	585800 474600	Vehicles	253,198	259,373	262,428	266,998		266,998	305,000		223,000	(82,000)	
15	TOTAL CAPITAL EXPENSES		253,198	259,373	335,690	266,998	0	266,998	305,000	0	223,000	(82,000)	
16	Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.												
17													
18	Accrual Accounting Adjustments												
19	585800 454800	Depreciation Expense	192,820	161,748	187,838	0	0	0	N/A	N/A	N/A	N/A	
20	585800 496000	Fixed Assets Adjustments	(276,576)	(259,373)	(335,690)	(266,998)	0	0	N/A	N/A	N/A	N/A	
21	Total Accrual Accounting Adjustments		(83,756)	(97,625)	(147,852)	(266,998)	0	0	0	0	0	0	
22													
23	TOTAL SANITATION EXPENSES		1,052,195	1,055,820	1,132,715	585,720	498,495	1,351,213	1,326,747	115,000	1,387,585	60,838	
24													
25	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		76,686	54,665	53,262	33,438	189,613	(43,947)	(10,941)	(115,000)	(8,860)	2,081	
26													
27	OPERATING TRANSFERS IN (OUT):												
28	Use of (Addition to) Net Position								0	10,941	8,860	(2,081)	
29													
30	TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0	10,941	0	8,860	(2,081)	
31													
32	NET EARNINGS (LOSS)		76,686	54,665	53,262	33,438	189,613	(43,947)	0	(115,000)	0	0	

Sanitation Organizational Chart



Cemetery Fund

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Re-roof Cemetery Office
- Plant 16 trees though-out Plat R
- Add sprinkler line down Plat G adjacent to Cottonwood Street

Operating Revenue Highlights

Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
348300	Grave Opening Fees	Projected increase of \$50,000 in opening closing fees due to increased number of burials and proposed increased pricing	Yes	Balanced Revenue Source
348400	Flat Marker Fee	Projected increase of \$500 in flat marker fees due to proposed increased pricing	Yes	Balanced Revenue Source
348100	Sale of Plots	Projected increase of \$60,000 in plot purchases with the expansion of Plat R and proposed increased plot pricing	Yes	Balanced Revenue Source

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries - Perm Employees	Increase of \$12,010 to cover costs of merit increases for eligible employees along with a 3% cost of living increase	Yes	Professional well-trained staff
413010	FICA taxes	Increase of \$919 to cover increase in employee taxes	Yes	Sustainable Bountiful
413020	Employee Med. Ins.	Increase of \$5,753 as calculated by HR to cover estimated fee increases	Yes	Sustainable Bountiful
413040	State Retirement	Increase of \$1,368 as calculated by HR to cover projected fee increases	Yes	Sustainable Bountiful
491640	Workers Comp.	Increase of \$240 as calculated by HR to cover projected fee increases,	Yes	Sustainable Bountiful

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
425000	Equip. Supplies and Maintenance	Increase of \$3,000 to cover costs of increased prices for goods, parts, and equipment supplies	Yes	Financial Balance and Accountability
426000	Bldg. and Grounds Supplies and Maint.	Increase of \$5000 to cover increased costs for fertilizers, chemicals, and grounds maintenance supplies.	Yes	Financial Balance and Accountability
491150	Admin. Services Re-imbursement	Decrease of \$3,217 as projected by Finance Department	Yes	Financial Balance and Accountability

Performance Measures

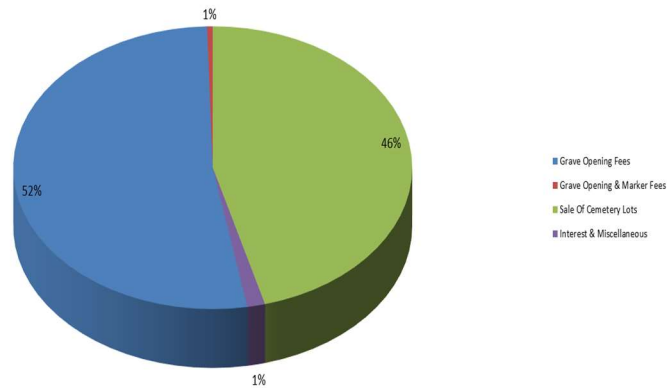
Tier 1: Financial Balance & Accountability					
Priority Objective: <i>Balanced Revenues Sources</i>					
Department Strategy: Track and Account for fiscal year Burial Plot Sales					
Performance Measures					
		FY2021	FY2021	FY2022	FY2022
		Target	Actual	Target	Actual
		625	657	700	473
					(to date)
Performance Indicator: Number of Burial Plot sales					700

Tier 1: Financial Balance & Accountability					
Priority Objective: <i>Balanced Revenues Sources</i>					
Department Strategy: Track Actual Monthly Burials, Report as total number for the Fiscal Year.					
Performance Measures					
		FY2021	FY2021	FY2022	FY2022
		Target	Actual	Target	Actual
		375	424	375	280
					(to date)
Performance Indicator: Total burials per year					375

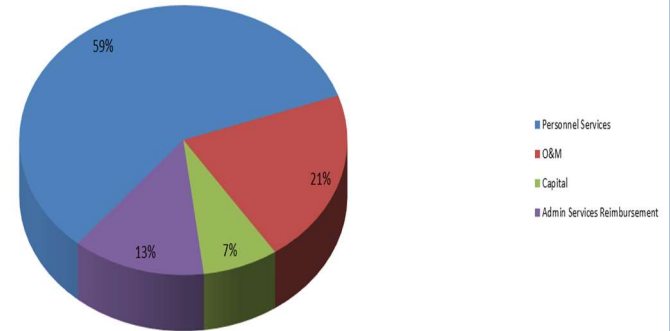
Tier 1: Improve & Maintain Infrastructure					
Priority Objective: <i>Stay ahead of the maintenance curve</i>					
Department Strategy: Green Cemetery: High Standard of care and maintenance of Cemetery property and irrigation system					
Performance Measures					
		Target	Actual	Target	Actual
		Target	Actual	Target	Actual
		44	44	44	44
Performance Indicator: Irrigation valves inspected monthly					54
Number of sprinkler heads inspected, maintained or replaced, quarterly.					
		475	475	475	475
					557

Cemetery Budget Graphs

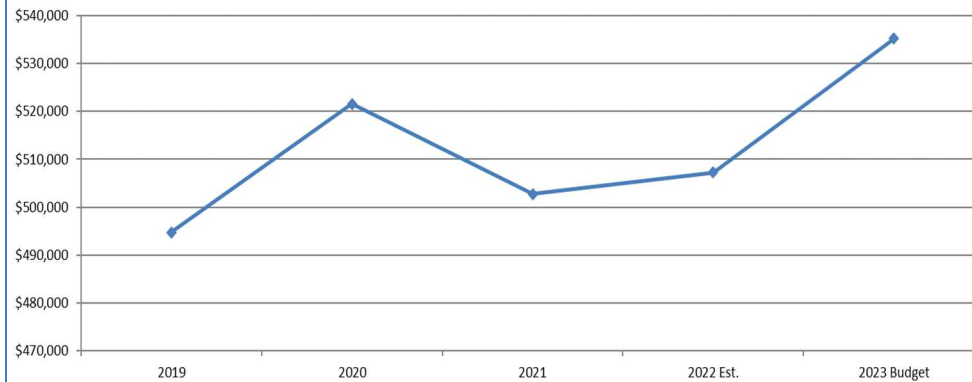
FY 2022-2023 Cemetery Revenues



FY 2022-2023 Cemetery Expenses



**Budget History
(Less Capital)**



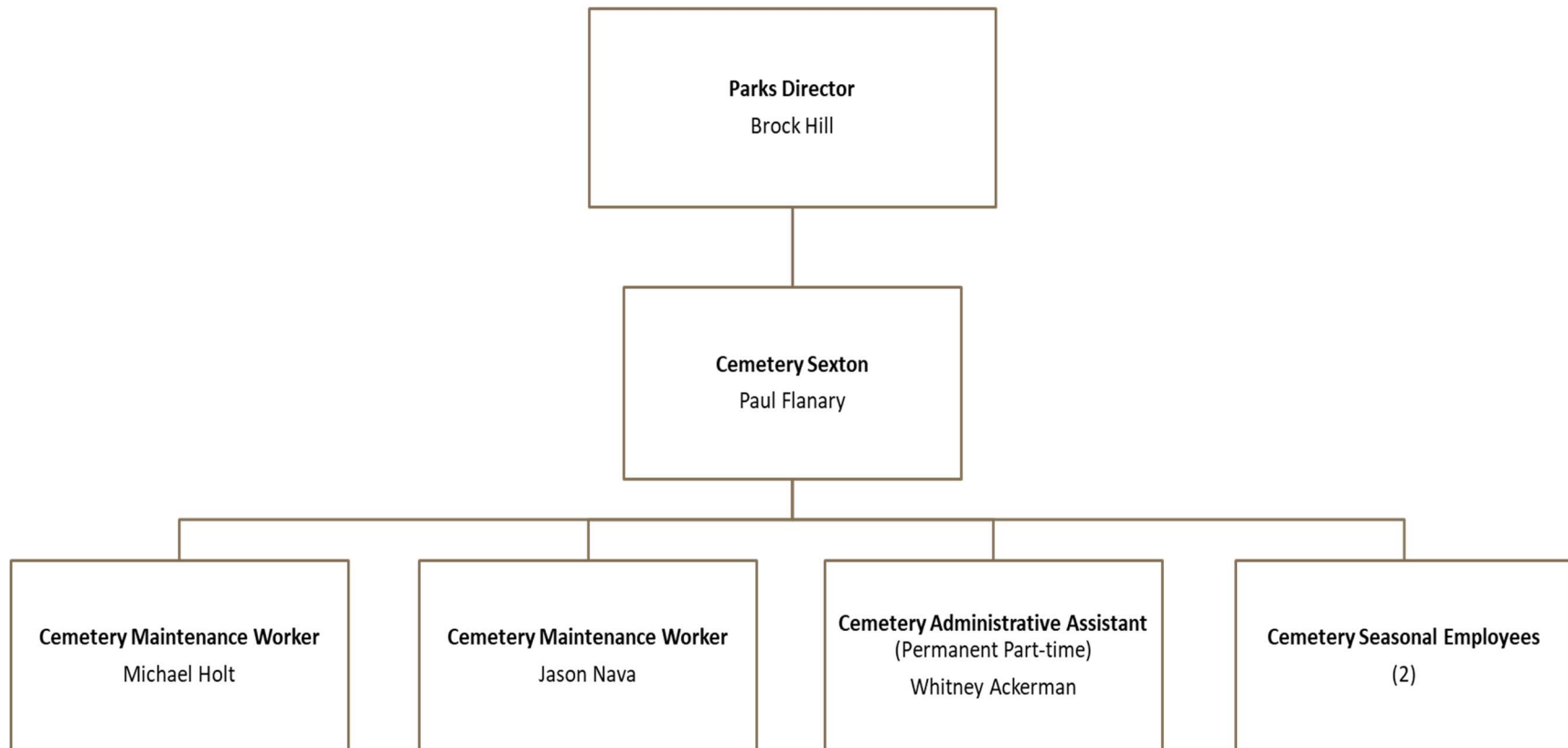
Cemetery Budget

1	CEMETERY													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	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change	3	
4														4	
5		OPERATING REVENUE												5	
6		597000	348300	Grave Opening Fees	352,855	331,765	424,230	199,840	175,000	374,840	350,000	400,000	50,000	6	
7		597000	348400	Flat Marker Fee	1,765	3,001	3,620	1,340	1,900	3,240	3,000	3,500	500	7	
8		597030	362000	Rental Income	3,900	3,088	0	0	0	0	0		0	8	
9		597050	348100	Sale Of Cemetery Lots	222,830	299,255	390,975	234,555	175,000	409,555	290,000	350,000	60,000	9	
10		TOTAL OPERATING REVENUES			581,350	637,109	818,825	435,735	351,900	787,635	643,000	0	753,500	110,500	10
11														11	
12		OPERATING EXPENSES												12	
13		PERSONNEL SERVICES:												13	
14		595900	411000	Salaries - Perm Employees	172,670	174,766	183,375	92,936	79,541	172,477	172,477	184,487	12,010	14	
15		595900	412000	Salaries-Temp & Part-Time	40,582	45,696	45,648	20,758	20,742	41,500	41,500	41,500	0	15	
16		595900	413010	Fica Taxes	16,218	16,797	17,544	8,758	7,611	16,369	16,369	17,288	919	16	
17		595900	413020	Employee Medical Ins	46,565	52,801	54,880	23,896	25,748	49,644	49,644	55,397	5,753	17	
18		595900	413030	Employee Life Ins	950	959	948	435	686	1,121	1,121	1,191	70	18	
19		595900	413040	State Retirement & 401 K	33,033	30,587	17,585	17,630	15,231	32,861	32,861	34,229	1,368	19	
20		595900	413100	Retired Employee Benefits	(608)	(977)	(883)	0	0	0	0	0	0	20	
21		595900	462180	Accrued Comp Time Exp	(131)	(1,725)	484	0	0	0	0	0	0	21	
22		595900	462190	Accrued Sick Leave Exp	522	608	(40)	0	0	0	0	0	0	22	
23		595900	462200	Accrued Vacation Expense	2,214	6,501	(2,526)	0	0	0	0	0	0	23	
24		595900	491640	WorkersCompPremiumCharge-ISF	4,023	4,199	4,410	2,169	2,011	4,180	4,180	4,420	240	24	
25		TOTAL PERSONNEL SERVICES			316,037	330,213	321,424	166,581	151,570	318,151	318,152	0	338,512	20,360	25
26														26	
27		OPERATIONS AND MAINTENANCE:												27	
28		595900	421000	Books Subscr & Mmbrshp	0	70	0	0	350	350	350	350	0	28	
29		595900	423000	Travel & Training	931	360	0	0	1,500	1,500	1,500	1,500	0	29	
30		595900	424000	Office Supplies	3,468	5,198	4,715	1,433	1,500	2,933	3,200	3,200	0	30	
31		595900	425000	Equip Supplies & Maint	29,202	36,607	31,105	19,436	15,564	35,000	35,000	38,000	3,000	31	
32		595900	426000	Bldg & Grnd Suppl & Maint	46,576	51,193	41,616	36,771	8,229	45,000	45,000	50,000	5,000	32	
33		595900	427000	Utilities	14,321	14,376	16,242	7,910	4,090	12,000	12,000	12,000	0	33	
34		595900	428000	Telephone Expense	2,008	2,385	1,598	965	1,200	2,165	3,600	3,600	0	34	
35		595900	431000	Profess & Tech Services	314	21	61	0	0	0	345	345	0	35	
36		595900	431040	Bank & Investment Account Fees	407	378	593	337	0	337	0	0	0	36	
37		595900	431050	Credit Card Merchant Fees	577	566	657	429	500	929	4,000	4,000	0	37	
38		595900	431100	Legal And Auditing Fees	250	247	248	259	0	259	250	315	65	38	
39		595900	431400	Landfill Fees	120	170	2,042	520	950	1,470	1,500	1,500	0	39	
40		595900	448000	Operating Supplies	4,074	3,259	2,627	1,412	1,588	3,000	3,000	3,000	0	40	
41		595900	451100	Insurance & Surety Bonds	3,422	3,408	3,961	5,109	0	5,109	3,000	3,000	0	41	
42		595900	452300	Uncollectible Accounts	1,700	0	0	0	0	0	0	0	0	42	
43		595900	461000	Miscellaneous Expense	353	375	234	77	12	89	90	90	0	43	
44		595900	491150	Admin Services Reimbursement	71,023	72,737	75,606	39,503	39,502	79,005	79,005	75,788	(3,217)	44	
45		TOTAL OPERATIONS AND MAINTENANCE			178,744	191,349	181,306	114,159	74,985	189,144	191,840	0	196,688	4,848	45
46														46	
47		TOTAL OPERATING EXPENSES			494,781	521,562	502,730	280,740	226,555	507,295	509,992	0	535,200	25,208	47

Cemetery Budget (continued)

1	CEMETERY													1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year			2
3	Account Number	Account Description	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	Fiscal Year	2023 Budget	Dollar		3
4												Change		4
5														5
6	EARNINGS (LOSS) FROM OPERATIONS		86,569	115,547	316,095	154,995	125,345	280,340	133,008	0	218,300	85,292		6
7														7
8	NON-OPERATING REVENUES (EXPENSES):													8
9	593000	331210 FEMA Federal Assistance	0	0	12,755	0	0	0	0		0	0		9
10	596010	361000 Interest & Investment Earnings	14,982	14,141	7,715	2,577	8,423	11,000	11,000		11,000	0		10
11	596010	361200 InvestmntUnrealized(Gain)/Loss	4,986	2,440	1,627	0	0	0	0		0	0		11
12	596020	364000 Gain on Fixed Asset Sales	1,672	0	0	0	0	0	0		0	0		12
13	596000	369000 Sundry Revenues	2,850	2,300	1,975	280	0	280	0		0	0		13
14	NON-OPERATING REVENUES - NET		24,490	18,881	24,071	2,857	8,423	11,280	11,000	0	11,000	0		14
15														15
16	CEMETERY - CAPITAL PROJECTS													16
17	595900	471100 Land	0	0	0	0	0	0	200,000	248,000	0	(200,000)		17
18	595900	473100 Improv Other Than Bldgs	0	29,651	126,997	88,081	0	88,081	0		0	0		18
19	595900	474500 Machinery & Equipment	76,961	27,939	0	16,831	143,080	159,911	0		43,000	43,000		19
20	TOTAL CAPITAL EXPENSES		76,961	57,590	126,997	104,912	143,080	247,992	200,000	248,000	43,000	(157,000)		20
21	Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.													21
22														22
23	Accrual Accounting Adjustments													23
24	595900	454800 Depreciation Expense	49,361	56,434	59,870	0	0	0	N/A	N/A	N/A	N/A		24
25	595900	496000 Fixed Assets Adjustments	(76,961)	(52,636)	(126,957)	0	0	0	N/A	N/A	N/A	N/A		25
26	Total Accrual Accounting Adjustments		(27,600)	3,798	(67,087)	0	0	0	0	0	0	0		26
27														27
28	TOTAL CEMETERY EXPENSES		544,142	582,950	562,640	385,652	369,635	755,287	709,992	248,000	578,200	(131,792)		28
29														29
30	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		61,698	73,040	280,256	52,940	(9,312)	43,628	(55,992)	(248,000)	186,300	242,292		30
31														31
32	OPERATING TRANSFERS IN (OUT):													32
33		Use of (Addition to) Net Position					(43,628)	(43,628)	55,992		(186,300)	(242,292)		33
34	TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	(43,628)	(43,628)	55,992	0	(186,300)	(242,292)		34
35												0		35
36	NET EARNINGS (LOSS)		61,698	73,040	280,256	52,940	(52,940)	0	0	(248,000)	0	0		36

Cemetery Organizational Chart



City of Bountiful, Utah

FY2022-2023 Operating & Capital Budget

INTERNAL SERVICE FUNDS:

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



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Computer Replacement Fund

Department Description

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

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

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

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

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

Operational Budget Highlights

Revenues

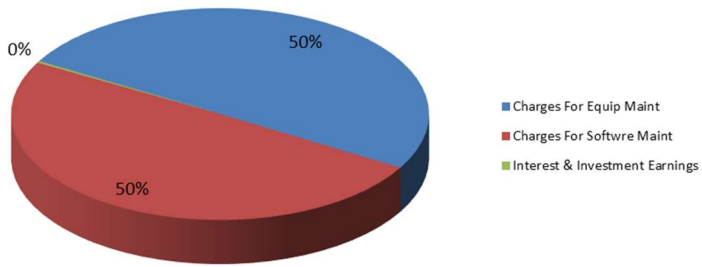
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
341100	Charges for Software Maintenance	This amount has increased \$4,897 to cover the increased cost of Office 365 and CylancePROTECT endpoint software	Yes	Sustainable Bountiful
361000	Interest & Investment Earnings	Our projection has decreased by \$800 due to the low percentage of return on investment		

Expenses

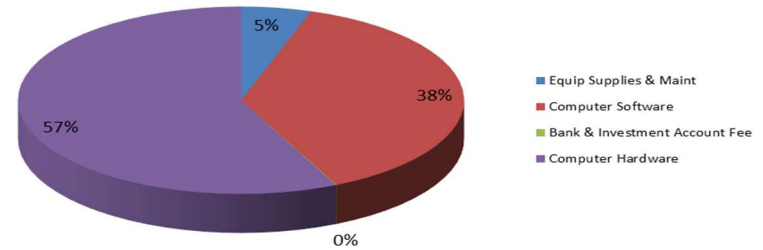
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
429200	Computer Software	This amount is adjusted to reflect the Charges for Software Maintenance above	Yes	Sustainable Bountiful
429300	Computer Hardware	We have increase this by \$5,000 because we plan on replacing 45 computers instead of 40 this year	Yes	Sustainable Bountiful

Computer Replacement Budget Graphs

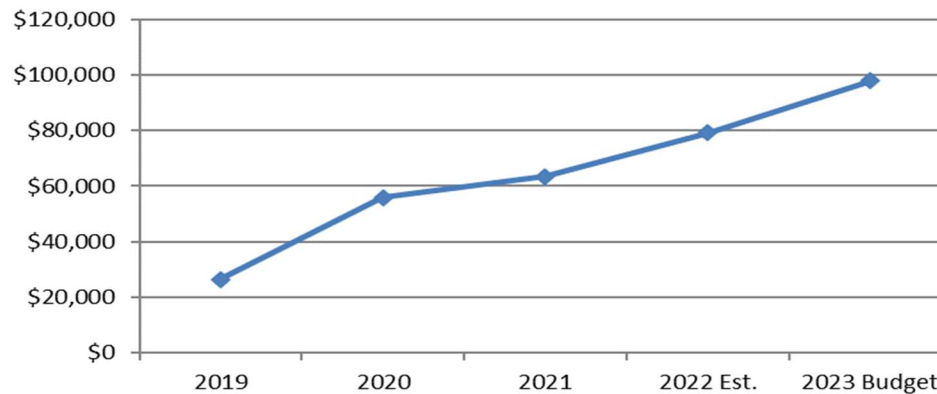
FY 2022-2023 Computer Replacement Revenue



FY 2022-2023 Computer Replacement Expenses



Budget History (Less Capital)



Computer Replacement Budget

1	COMPUTER REPLACEMENT													1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar		2
3	Account Number	Account Description	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change		3
4														4
5	REVENUES													5
6	614000 341000	Charges For Equip Maint	34,857	36,832	36,957	0	37,392	37,392	37,392		37,392	0		6
7	614000 341100	Charges For Softwre Maint	6,926	6,926	12,282	0	32,122	32,122	32,122		37,019	4,897		7
8	616010 361000	Interest & Investment Earnings	1,574	1,420	450	56	111	167	1,000		200	(800)		8
9	616010 361200	InvestmntUnrealized(Gain)/Loss	445	148	57	0	0	0	0		0	0		9
10		Use of (Addition to) Fund Balance					9,530	9,530	17,388		23,188	5,800		10
11	TOTAL REVENUE		43,801	45,326	49,746	56	79,155	79,211	87,902	0	97,799	9,897		11
12														12
13	EXPENSES													13
14	616100 425000	Equip Supplies & Maint	5,600	3,836	9,285	709	4,000	4,709	5,000		5,000	0		14
15	616100 429200	Computer Software	8,677	5,234	6,491	14,075	10,000	24,075	32,122		37,019	4,897		15
16	616100 431040	Bank & Investment Account Fee	42	37	34	7	0	7	50		50	0		16
17	616100 429300	Computer Hardware	12,110	46,821	47,640	2,419	48,000	50,419	50,730		55,730	5,000		17
18	TOTAL EXPENSE		26,430	55,928	63,449	17,211	62,000	79,211	87,902	0	97,799	9,897		18

Liability Insurance Fund

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

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

Operational Budget Highlights

Personnel Services

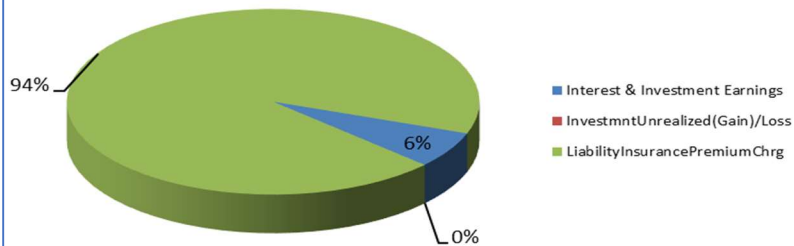
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000-491640	Personnel	Notwithstanding increases in medical insurance and cost of living, there is only a \$6,919 increase for the entire salary and benefits category, including insurance and state retirement benefits.	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

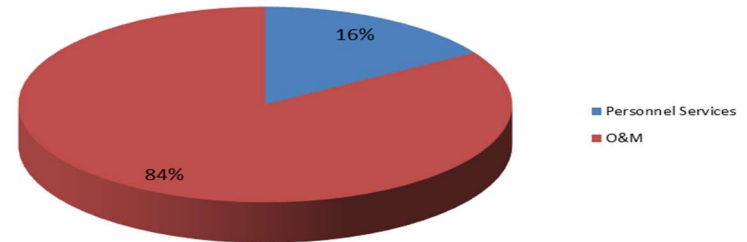
	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
	Professional and Technical Services	There is an increase of \$15,000 professional and technical services. This is due to two ongoing lawsuits and the anticipated legal and professional fees associated with said litigation.	No	Public Safety & Emergency Preparedness

Liability Insurance Budget Graphs

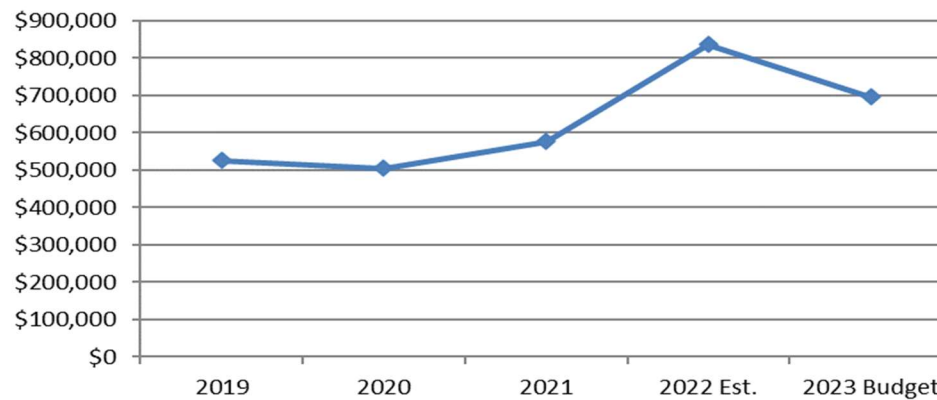
FY 2022-2023 Liability Insurance Revenues



FY 2022-2023 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	Fiscal Year	Dollar	
3	Account Number			2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	2022 Budget	2023 Budget	Change
4	LIABILITY INSURANCE FUND												
5	OPERATING REVENUES												
6	636010	361000	Interest & Investment Earnings	48,406	40,280	15,808	4,293	4,293	8,586	31,000		31,000	0
7	636010	361200	InvestmntUnrealized(Gain)/Loss	14,219	5,938	2,598	0	0	0	0		0	0
8	637000	380300	LiabilityInsurancePremiumChrg	368,364	371,786	414,790	551,193	0	551,193	435,530		457,307	21,777
9	TOTAL REVENUE			430,989	418,004	433,197	555,486	4,293	559,779	466,530	0	488,307	21,777
10													
11	OPERATING EXPENSES												
12	PERSONNEL SERVICES												
13	636300	411000	Salaries - Perm Employees	60,907	65,365	72,085	37,056	37,056	74,112	73,966		79,555	5,589
14	636300	413010	Fica Taxes	4,241	4,537	4,647	2,235	2,235	4,470	5,658		6,086	428
15	636300	413020	Employee Medical Ins	8,985	9,419	10,057	4,170	4,170	8,340	10,860		11,047	187
16	636300	413030	Employee Life Ins	330	355	372	170	170	340	474		505	31
17	636300	413040	State Retirement & 401 K	10,614	11,345	5,530	7,029	7,029	14,058	14,105		14,773	668
18	636300	491640	WorkersCompPremiumCharge-ISF	184	1,070	1,344	691	0	691	222		239	17
19	TOTAL PERSONNEL SERVICES			85,260	92,092	94,034	51,352	50,660	102,012	105,285	0	112,204	6,919
20													
21	OPERATIONS & MAINTENANCE												
22	636300	423000	Travel & Training	0	150	0	392	0	392	400		400	0
23	636300	431000	Profess & Tech Services	60	6,238	32,255	11,477	15,000	26,477	10,000	37,000	25,000	15,000
24	636300	431040	Bank & Investment Account Fees	1,281	1,025	1,163	541	541	1,082	1,500		1,500	0
25	636300	431100	Legal And Auditing Fees	218	234	242	244	0	244	242		289	47
26	636300	451100	Insurance & Surety Bonds	368,364	371,786	414,790	551,193	0	551,193	435,530	551,193	457,307	21,777
27	636300	451150	Liability Claims/Deductible	70,375	32,977	33,599	130,251	25,000	155,251	100,000	188,000	100,000	0
28	TOTAL OPERATIONS & MAINTENANCE			440,298	412,410	482,049	694,099	40,541	734,640	547,672	776,193	584,496	36,824
29													
30	TOTAL OPERATING EXPENSES			525,558	504,502	576,083	745,451	91,201	836,652	652,957	776,193	696,700	43,743
31													
32	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS			(94,569)	(86,498)	(142,886)	(189,965)	(86,908)	(276,873)	(186,427)	(776,193)	(208,393)	(21,966)
33													
34	OPERATING TRANSFERS IN (OUT)												
35	Use of (Addition to) Fund Balance							184,000	184,000	186,427	417,090	208,393	21,966
36	NET OPERATING TRANSFERS			0	0	0	0	184,000	184,000	186,427	417,090	208,393	21,966
37													
38	NET EARNINGS (LOSS)			(94,569)	(86,498)	(142,886)	(189,965)	97,092	(92,873)	0	(359,103)	0	0

Workers' Compensation Fund

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

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

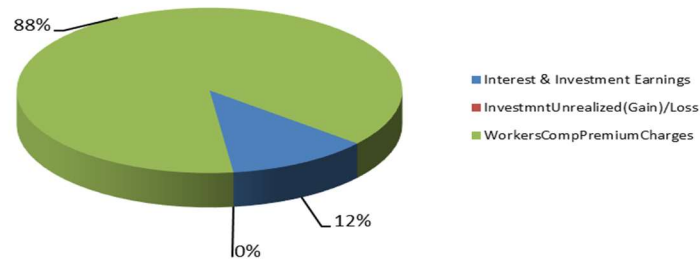
Operational Budget Highlights

Personnel Services

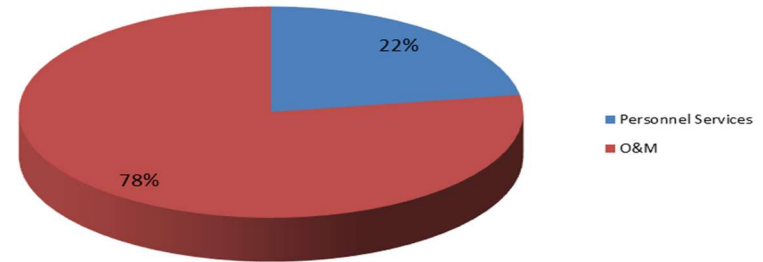
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000-491640	Personnel	Notwithstanding increases in medical insurance and cost of living, there is only a \$3,362 increase for the entire salary and benefits category. This includes insurance and state retirement benefits.	Yes	Open, Accessible, and Interactive Government

Workers' Compensation Budget Graphs

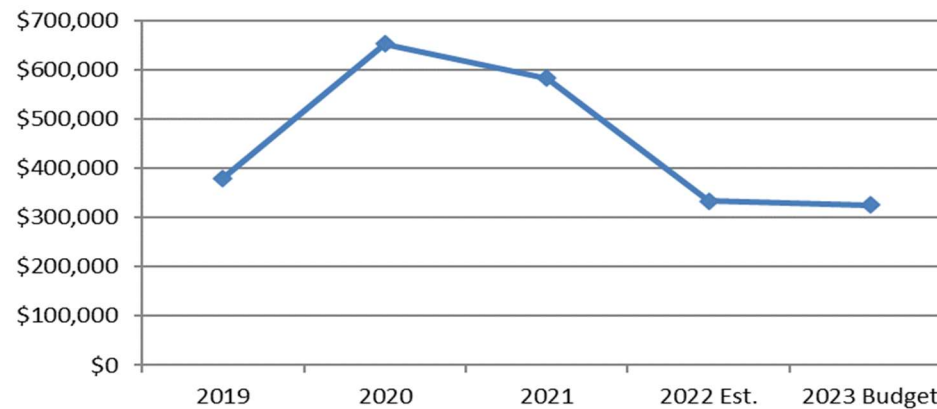
FY 2022-2023 Worker's Compensation Insurance Revenues



FY 2022-2023 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	2019	2020	2021	Actual	Estimate	2022 Est.	2022 Budget	Fiscal Year	Fiscal Year	Dollar
4										2022 Budget	2023 Budget	Change
5	OPERATING REVENUES											5
6	646010 361000	Interest & Investment Earnings	35,025	29,720	10,751	2,877	2,877	5,754	21,000		21,000	0
7	646010 361200	InvestmntUnrealized(Gain)/Loss	11,277	4,380	1,786	0	0	0	0		0	0
8	647000 380400	WorkersCompPremiumCharges	268,614	285,600	294,051	147,978	0	147,978	297,727		155,377	(142,350)
9	TOTAL REVENUES		314,917	319,700	306,588	150,855	2,877	153,732	318,727	0	176,377	(142,350)
10												10
11	OPERATING EXPENSES											11
12	PERSONNEL SERVICES											12
13	646400 411000	Salaries - Perm Employees	41,072	43,846	47,704	23,475	23,475	46,950	46,066		51,464	5,398
14	646400 413010	Fica Taxes	2,957	3,177	3,380	1,632	1,632	3,264	3,524		3,937	413
15	646400 413020	Employee Medical Ins	8,102	8,539	9,227	2,785	2,785	5,570	10,620		7,352	(3,268)
16	646400 413030	Employee Life Ins	231	247	263	114	114	228	349		380	31
17	646400 413040	State Retirement & 401 K	8,757	8,088	4,314	4,453	4,453	8,906	8,785		9,557	772
18	646400 491640	WorkersCompPremiumCharge-ISF	124	351	426	216	0	216	138		154	16
19	TOTAL PERSONNEL SERVICES		61,243	64,247	65,314	32,673	32,459	65,132	69,482	0	72,844	3,362
20												20
21	OPERATIONS & MAINTENANCE											21
22	646400 431000	Profess & Tech Services	33	11	31	0	500	500	2,000		2,000	0
23	646400 431040	Bank & Investment Account Fees	951	787	807	375	375	750	900		900	0
24	646400 431100	Legal And Auditing Fees	114	127	128	129	0	129	128		141	13
25	646400 435500	Admin Services - W/C	3,640	10,850	10,070	6,945	6,945	13,890	15,000		15,000	0
26	646400 451000	W/C Reinsurance Premiums	51,902	58,254	57,557	72,868	0	72,868	61,167	72,868	64,225	3,058
27	646400 451150	Liability Claims/Deductible	250,441	516,226	440,471	86,967	86,987	173,954	160,000	306,000	160,000	0
28	646400 461200	State Tax On Premium	11,383	2,190	8,650	6,650	0	6,650	10,000		10,000	0
29	TOTAL OPERATIONS & MAINTENANCE		318,463	588,445	517,712	173,934	94,807	268,741	249,195	378,868	252,266	3,071
30												30
31	TOTAL OPERATING EXPENSES		379,706	652,692	583,026	206,607	127,266	333,873	318,677	378,868	325,110	6,433
32												32
33	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		(64,789)	(332,992)	(276,438)	(55,752)	(124,389)	(180,141)	50	(378,868)	(148,733)	(148,783)
34												34
35	OPERATING TRANSFERS IN (OUT)											35
36	Use of (Addition to) Fund Balance							0	(50)	157,651	148,733	148,783
37	NET OPERATING TRANSFERS		0	0	0	0	0	0	(50)	157,651	148,733	148,783
38												38
39	NET EARNINGS (LOSS)		(64,789)	(332,992)	(276,438)	(55,752)	(124,389)	(180,141)	0	(221,217)	0	0

City of Bountiful, Utah

FY2022-2023 Operating & Capital Budget

SCHEDULE OF FEES & CHARGES:

- Taxes
- Fees
- Charges for Services



General Fees & Taxes

Description of Fee or Charge	Unit	Fee/Charge	Comments
General Property Tax Rate	Dollar of Assessed Value	0.000749	General Purposes
Debt Service Property Tax Rate	Dollar of Assessed Value	0.000140	Debt Service
Combined City Property Tax Rate		0.000889	
Sales Tax	Taxable Sales	1.00%	Time of sale
RAP Tax	Taxable Sales	0.10%	Time of sale
Municipal Transient Room Tax	Taxable Sales	1.00%	Time of sale
Local Option Transportation	Taxable Sales	0.25%	Time of sale
Motor and Special Fuels	Per Gallon	\$0.294	Shared based on formula
<u>Franchise Taxes:</u>			
Electricity	Energy consumption	6.00%	Monthly
Telephone	All Services	3.50%	Monthly
Natural Gas	Energy consumption	6.00%	Monthly
Cable	Basic Service	5.00%	Monthly
E911 Surcharge Fee	Line of service	\$0.71	Monthly

Finance & Administrative Fees

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

Streets Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments	
Signs	Each	\$43.00	Name sign (two per pole)	
	Each	\$51.00	30 inch stop sign (high intensity)	
	Each	\$69.00	36 inch stop sign (high intensity)	
	Each	\$40.00	30 inch yield sign (high intensity)	
	Each	\$47.00	2" x 2" x 10' Telespar post	
	Each	\$20.00	3 foot anchor and anchor bolt	
Equipment Charge	Hour	\$30.00	Pick up truck	
	Hour	\$35.00	One ton dump truck	
	Hour	\$35.00	Eight cubic yard dump truck	
	Hour	\$64.00	Twelve cubic yard dump truck	
	Hour	\$43.00	Flusher truck	
	Hour	\$48.00	Elgin sweeper truck	
	Hour	\$43.00	Bobcat	
	Hour	\$72.00	Backhoe	
	Hour	\$72.00	John Deere Loader	
	Hour	\$78.00	John Deere Grader	
	Hour	\$58.00	Large Roller	
	Hour	\$40.00	Small Roller	
	Hour	\$85.00	Paver	
	Hour	\$1.10	Chain Saw	
	Hour	\$26.25	Portable Welder	
Shop Charge	Hour	\$30.00	City departments	
	Hour	\$50.00	Outside City	
Labor	Hour	\$27.80	Regular labor cost	
	Hour	\$41.70	Overtime labor cost	
Sandbags	Each	\$0.47		
Construction Site Debris Clean-up	Hour	\$500.00	After second call (one hour minimum)	
		Summer	Winter	
Asphalt	Ton	\$44.00	\$98.00	Per ton for overlay
Asphalt cut repair	Base fee	\$140.00	\$180.00	Less than 25 square feet
	Square foot	\$6.00	\$8.00	25 to 500 square feet
				Larger contact Street Department
Asphalt sawing	Square foot	\$1.95	\$2.85	City departments
	Lineal foot	\$3.25		

Engineering Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments
Photocopies			
8 1/2" x 11"	Each	\$0.10	
11" x 17"	Each	\$0.20	
18" x 24"	Each	\$3.00	
24" x 36"	Each	\$6.00	
Custom maps (printed, size not listed below)	Sq. Ft.	\$3.00	
8 1/2" x 11"	Each	\$3.00	
11" x 17"	Each	\$5.00	
24" x 36"	Each	\$18.00	
Add for Aerial Photos	Base	\$15.00	up to 0.25 hrs Addtl Staff time +\$60/hr
Electronic CAD Files:			
City Base Map (incl. Street Names, Parcels, Addresses)	Each	\$50.00	Plus \$25 per layer added, (w/ email delivery)
Excavation Permits			
First 100 feet	Each	\$50.00	
Additional 100 feet	Each	\$20.00	
Concrete Fees			
Concrete Replacement Cost Sharing Program	Varies		Per current contract rate +10% Administrative Fee
Easement Release Application	Each	\$100.00	Plus Current Davis Co. Recording Fees
Recording and Mileage	per current IRS determination		R/T to Farmington = 16 miles
New or Amended Subdivision Checking Fees			
Lot Line Adjustment	Lot	\$375.00	
Subdivision/Plat Amendment		\$850.00	
Plat Re-review Fee Subdivision / PUD / Condominium	Lot	\$15.00	Per Plat Review (beyond first review)
Recording and Mileage	per current IRS determination		R/T to Farmington = 16 miles
Bond Administrative Fee		0.5%	Of bond amount
Street Signs	Each	\$150.00	

Engineering Fees (continued)

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

Parks Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments
Farmer's Market Fee	Per Vendor	Pending	
Large Bowery	Resident	50.00	Half day
Large Bowery	Non-Resident	100.00	Half day
Small Bowery	Resident	25.00	Half day
Small Bowery	Non-Resident	50.00	Half day
Large Bowery	Resident	100.00	All day
Large Bowery	Non-Resident	200.00	All day
Small Bowery	Resident	50.00	All day
Small Bowery	Non-Resident	100.00	All day
Stage	Without Admission/Resident	50.00	All Day
Stage	Without Admission/Non-Resident	100.00	All Day
Stage	With Admission/Resident	100.00	All Day
Stage	With Admission/Non-Resident	200.00	All Day

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

Tennis Court Reservation Fees	Commercial Use	5.00	for 90 minutes / Court
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Courts available for reservation: (2) Mueller Park, (2) Five Points, (2) Golf Course, (2) Firefighters

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

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

Planning Fees

Description of Fee or Charge	Fee/Charge	Comments
License Fees		
New Commercial Business License	\$50	
Renewal Commercial Business License	\$50	\$25 credit if under \$20,000 annual sales \$5 per full-time employee over one (1) \$3.00 per each rental unit exceeding three (3) \$500 maximum fee
Liquor License	\$50	
Beer License - Class A	\$250	
Beer License - Class B	\$300	
Beer License - Class C	\$350	
Beer License - Class D	\$300	
New Home Occupation License	\$25	
Renewal Home Occupation License	\$50	\$25 credit if under \$20,000 annual sales \$4 per full-time employee over one (1) \$3.00 per each rental unit exceeding three (3) \$500 maximum fee
Amusement Devices	\$30	Per device
Temporary License	\$25	Plus \$1 per day up to a maximum of \$125
Fireworks License	\$125	Per stand
Development Fees		
Lot Line Adjustment	\$375	
Determination of Non-Compliance/Non-Conformance	\$450	
Home Occupation Conditional Use Permit	\$275	
Accessory Dwelling Unit Conditional Use Permit	\$425	
Architectural & Site Plan Review	\$1,500	
Architectural & Site Plan Review - Multi-family	\$1,600	
Single Family Residential Site Plan Review	\$975	For houses that require Planning Commission review
Conditional Use Permit	\$950	
Variance	\$1,150	
Subdivision/Plat Amendment/etc.		See Engineering Dept. Fee Schedule
Land Use Code Text Amendment	\$2,000	
Zoning Map Amendment	\$2,000	
Appeal of ADA and FFHA Accommodation	\$475	
Appeal of Land Use Decision	\$2,100	Including half the actual cost of the Appeal Authority (Administrative Law Judge)
Chicken License	\$5	
Administrative Solar Review	\$250	Administrative fee only

Notes:

1. All business, home occupation, amusement device and beer/liquor licenses expire December 31st of each year and are to be renewed January 1st. 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.
2. Seasonal uses must receive Administrative Committee approval and then maintain a Commercial Business License each year of operation.
3. Architectural & Site Plan Review requires a separate payment for preliminary and final.

Storm Water Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments
Storm Water Fee	ERU	\$8.75	Scheduled increase of .50 in FY23
Monthly finance charge on past due balances		1.50%	
Storm Water Impact Fee - Bountiful Code Section 6.14.102(a)			
Single Family Residential	Acre	\$2,100.00	3,828 square feet of impervious surface
Multi-Family Residential	Acre	\$2,350.00	equals one Equivalent Residential Unit (ERU)
Commercial / Retail	Acre	\$3,500.00	18% annual rate; \$10.00 minimum charge at 30 days or more past due

Notes:

Single Family -

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

Duplex -

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

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

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

93

Commercial -

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

Water Fees

Monthly Service Charges:

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

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

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

Water Fees (continued)

Description of Fee or Charge	Unit	Fee/Charge	Comments
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
Cost to install service lateral, meter setter, box and positive displacement meter of the specified size (including electronic reading apparatus)	5/8 x 3/4"	\$1,010.00	
	3/4"	\$1,028.00	
	1"	\$1,085.00	
	1 1/2"	\$3,665.00	
	2"	\$4,111.00	
3" & Larger or turbine meter	Consult Water Dept.		
Pavement Repair	Consult Street Dept.		

Water Fees (continued)

Connect/Disconnect/Reconnect/Collection Fees:		See Bountiful City Resolution 2002-08
All Customers		
a. Connect fee regular hours next day	\$15.00	
b. Connect fee regular hours same day	\$25.00	
c. Connect fee after hours	\$50.00	
d. Collection / disconnect fee	\$25.00	
e. Reconnect fee regular hours	\$25.00	
f. Reconnect fee after hours	\$90.00	
g. Return check fee	\$15.00	
h. Monthly finance charge on past due balances	1.50%	18% APR: \$10.00 Min Chg @ 30 days past due
i. Damaged ERT (Electronic Radio Transponder)	\$100.00	
replacement		
j. Meter Register and ERT replacement	\$200.00	
k. Meter Lid Adjustment and Repair	\$50.00	
Penalty Fees:		
Tampering with a meter	Per Violation	\$100.00
Outside watering during prohibited hours	Per Violation	\$100.00
		Plus accumulated service charges
Equipment Rental Charges (not including operator):		Active Hourly Rate
JD 310 B Backhoe (Compactor)		\$50.00
JD 410 E Backhoe/Loader		\$50.00
JD 410 G Backhoe/Loader		\$50.00
10-Wheel Dump Truck		\$50.00
1 Ton Flatbed Dump Truck		\$15.00
1/2 Ton 4 x 4 Pick up Truck		\$12.00
5500 Cab/Chassis/Utility Bed Truck		\$24.00
175 CFM Rotary Screw Compressor		\$22.00
Pavement Saw (Diamond Blade) + Blade Wear		\$20.00
2" Trash Pump		\$7.50
Wacker 845 Y Rammer Compactor		\$17.00
Small tap machine (3/4" to 2')		\$50.00
Large tap machine (4" to 8")		\$175.00
Labor Rates:		
Operator Labor	Regular Time	Overtime
Supervisor Labor	\$28.00/Hour	\$42.00/Hour
	\$38.00/Hour	\$57.00/Hour
Main Line Tap Installation:		
Includes stainless steel tapping sleeve, std. gate valve, labor & equipment costs		
A. Customer excavates and backfills per City req'ts:	\$1,325.00 to \$3,295.00, depending on size	Additional charges may apply; consult Water Dept.
B. Water Dept excavates and backfills	\$2,112.00 to \$4,156.00, depending on size	Additional charges may apply; consult Water Dept.
Fire Hydrant Installation:		
Materials (hydrant, pipe, lugs, gravel, gaskets, bolts, etc.)	Each	\$2,300.00
Labor (18 man hours)	Each	\$440.00
Equipment (backhoe, 10-wheel dump, conc saw)	Each	\$525.00
Fire Hydrant Use:		
Hydrant Meter Deposit	Each	\$1,200.00
Hydrant Valve Deposit	Each	\$500.00
Meter or Valve Rental	First day	\$10.00
Meter or Valve Rental	Each subsequent day	\$5.00
Valve Only Rental	Per Day	\$3.00
Water Consumption	Per 1,000 gallons	\$1.79
Rental and Water Consumption If meter req't is waived	Flat fee	\$25.00

Light & Power Fees

BOUNTIFUL CITY LIGHT & POWER

BUDGET: FY 2022-2023 Draft 05

RATES, FEES, & DEPOSITS, and COMPARISONS

	FY 2022	FY 2023	
Rate Increase:	1.000	1.030	
Effective For Usage As Of:	01 Jul 2021	01 Jul 2022	
	\$	\$	\$ Chg:
STANDARD RATES:			
RESIDENTIAL (ER):			
Monthly customer charge	12.00	12.36	0.36
Energy charge per kilowatt hour (KWH)			
Energy charge per KWH for the first 400 KWH used	0.0800	0.0824	0.0024
Energy charge per KWH for all additional KWH used	0.1022	0.1053	0.0031
COMMERCIAL SMALL WITH NO DEMAND (ES):			
Monthly customer charge	16.00	16.48	0.48
Energy charge per kilowatt hour (KWH)	0.1099	0.1132	0.0033
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS (EX):			
Monthly customer charge	16.00	16.48	0.48
Demand charge per kW for each kW in excess of 15kW	8.8740	9.1402	0.2662
Energy charge per KWH for the first 1,500 KWH	0.1099	0.1132	0.0033
Energy charge per KWH for all additional KWH	0.0636	0.0655	0.0019
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30kW (EC):			
Monthly customer charge	60.00	61.80	1.80
Demand charge per kW	17.1462	17.6606	0.5144
Energy charge per KWH	0.0389	0.0401	0.0012
TEMPORARY (50 amps or less) (ET):			
Monthly equipment rental	32.00	32.96	0.96
Monthly customer charge	16.00	16.48	0.48
Energy charge per KWH	0.1099	0.1132	0.0033
Note: service greater than 50 amps to be billed as COMMERCIAL.			
MUNICIPAL (flat rate / unmetered - only for Bountiful City accounts) (BS):			
Monthly customer charge	16.00	16.48	0.48
Energy charge per KWH (same as Small Commercial) x # KWH used (as determined by Power Dept.)	0.1099	0.1132	0.0033

Light & Power Fees (continued)

BOUNTIFUL CITY LIGHT & POWER

BUDGET: FY 2022-2023 Draft 05

RATES, FEES, & DEPOSITS, and COMPARISONS

		FY 2022	FY 2023	
	Rate Increase:	1.0000	1.0300	
	Effective For Usage As Of:	01 Jul 2021	01 Jul 2022	
		\$	\$	\$ Chg:
NET METERING RATES (NO NEW INSTALLATIONS; EXISTING CUSTOMERS ONLY):				
RESIDENTIAL - NET METERING (END for charges, ENRC for credits):				
Monthly customer charge		16.00	16.48	0.48
Energy charge per KWH for all net KWH used				
Energy charge per KWH for the first 400 KWH used		0.0800	0.0824	0.0024
Energy charge per KWH for all additional KWH used		0.1022	0.1053	0.0031
Energy credit per KWH for all surplus generation		0.0800	0.0800	no chg
COMMERCIAL SMALL WITH NO DEMAND - NET METERING (ESN):				
Monthly customer charge		20.00	20.60	0.60
Energy charge per KWH for all net KWH used		0.1099	0.1132	0.0033
Energy credit per KWH for all surplus generation		0.0624	0.0624	no chg
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS - NET METERING (EXND for charges, EXNC for credits):				
Monthly customer charge		20.00	20.60	0.60
Demand charge per kW for each kW in excess of 15kW		8.8740	9.1402	0.2662
Energy charge per KWH for the first 1,500 KWH used		0.1099	0.1132	0.0033
Energy charge per KWH for all additional KWH used		0.0636	0.0655	0.0019
Energy credit per KWH for all surplus generation		0.0624	0.0624	no chg
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30 KW - NET METERING (ECND for charges, ECNC for credits):				
Monthly customer charge		60.00	61.80	1.80
Demand charge per kW		17.1462	17.6606	0.5144
Energy charge per KWH for all net KWH used		0.0389	0.0401	0.0012
Energy credit per KWH for all surplus generation		0.0381	0.0381	no chg

Light & Power Fees (continued)

BOUNTIFUL CITY LIGHT & POWER

BUDGET: FY 2022-2023 Draft 05

RATES, FEES, & DEPOSITS, and COMPARISONS

	FY 2022	FY 2023	
	1.0000	1.0300	
Rate Increase:			
Effective For Usage As Of:	01 Jul 2021	01 Jul 2022	
	\$	\$	\$ Chg:
FEED-IN TARIFF RATES:			
RESIDENTIAL - FEED-IN TARIFF (ERF for charges, and ERFC for credits):			
Monthly customer charge	16.00	16.48	0.48
Energy charge per KWH for all net KWH used			
Energy charge per KWH for the first 400 KWH used	0.0800	0.0824	0.0024
Energy charge per KWH for all additional KWH used	0.1022	0.1053	0.0031
Energy credit 12am-12pm	0.0400	0.0400	no chg
Energy credit 12pm-4pm	0.0600	0.0600	no chg
Energy credit 4pm-12am	0.0925	0.0925	no chg
COMMERCIAL SMALL WITH NO DEMAND - FEED-IN TARIFF (ESF):			
Monthly customer charge	20.00	20.60	0.60
Energy charge per KWH for all net KWH used	0.1099	0.1132	0.0033
Energy credit 12am-12pm	0.0400	0.0400	no chg
Energy credit 12pm-4pm	0.0600	0.0600	no chg
Energy credit 4pm-12am	0.0925	0.0925	no chg
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS - FEED-IN TARIFF (EXF for charges, EXFC for credits):			
Monthly customer charge	20.00	20.60	0.60
Demand charge per kW for each kW in excess of 15kW	8.8740	9.1402	0.2662
Energy charge per KWH for the first 1,500 KWH used	0.1099	0.1132	0.0033
Energy charge per KWH for all additional KWH used	0.0636	0.0655	0.0019
Energy credit 12am-12pm	0.0400	0.0400	no chg
Energy credit 12pm-4pm	0.0600	0.0600	no chg
Energy credit 4pm-12am	0.0925	0.0925	no chg
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30 KW - FEED-IN TARIFF (ECF for charges, ECFC for credits):			
Monthly customer charge	60.00	61.80	1.80
Demand charge per kW	17.1462	17.6606	0.5144
Energy charge per KWH for all net KWH used	0.0389	0.0401	0.0012
Energy credit 12am-12pm	0.0400	0.0400	no chg
Energy credit 12pm-4pm	0.0600	0.0600	no chg
Energy credit 4pm-12am	0.0925	0.0925	no chg

Light & Power Fees (continued)

BOUNTIFUL CITY LIGHT & POWER

BUDGET: FY 2022-2023 Draft 05

RATES, FEES, & DEPOSITS, and COMPARISONS

		FY 2022	FY 2023	
	Rate Increase:	1.0000	1.0300	
	Effective For Usage As Of:	01 Jul 2021	01 Jul 2022	
		\$	\$	\$ Chg:
NET METERING HYBRID RATES (new as of 26 Oct. 2021):				
RESIDENTIAL - NET METERING (ENH for charges, ENHC for credits):				
Monthly customer charge		16.00	16.48	0.48
Energy charge per KWH for all net KWH used				
Energy charge per KWH for the first 400 KWH used		0.0800	0.0824	0.0024
Energy charge per KWH for all additional KWH used		0.1022	0.1053	0.0031
Energy credit per KWH for all surplus generation		0.0500	0.0500	no chg
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS - NET METERING (EXN for charges, EXHC for credits):				
Monthly customer charge		20.00	20.60	0.60
Demand charge per kW for each kW in excess of 15kW		8.8740	9.1402	0.2662
Energy charge per KWH for the first 1,500 KWH used		0.1099	0.1132	0.0033
Energy charge per KWH for all additional KWH used		0.0636	0.0655	0.0019
Energy credit per KWH for all surplus generation		0.0500	0.0500	no chg
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30 KW - NET METERING (ECN for charges, ECHC for credits):				
Monthly customer charge		60.00	61.80	1.80
Demand charge per kW		17.1462	17.6606	0.5144
Energy charge per KWH for all net KWH used		0.0389	0.0401	0.0012
Energy credit per KWH for all surplus generation		0.0500	0.0500	no chg

Light & Power Fees (continued)

BOUNTIFUL CITY LIGHT & POWER

BUDGET: FY 2022-2023 Draft 05

RATES, FEES, & DEPOSITS, and COMPARISONS

	Rate Increase:	FY 2022	FY 2023	
	Effective For Usage As Of:	1.0000	1.0300	
		01 Jul 2021	01 Jul 2022	
		\$	\$	\$ Chg:
OTHER RATES (these require the approval of the Power Department):				
COMMERCIAL POWER FACTOR CORRECTION:				
For every 1% less than 95%		increase meter KWH 1%	increase meter KWH 1%	no chg
COMMERCIAL SMALL SEASONAL (ES):				
Monthly customer charge		16.00	16.48	0.48
Energy charge per KWH		0.1099	0.1132	0.0033
MOBILE HOME & HOUSE TRAILER PARK:				
Individual meters	(see Residential Service)		(see Residential Service)	
Master meters (existing meters only)	(see Commercial Service)		(see Commercial Service)	
SECURITY LIGHTING:				
A. LED Standard Post Top with Pole		29.58	30.47	0.89
B. LED High Wattage Horizontal		30.91	31.84	0.93
C. LED Low Wattage Horizontal		28.25	29.10	0.85
D. LED Decorative Post Top with Pole		37.08	38.19	1.11
E. LED High Wattage Flood		30.91	31.84	0.93
F. LED Low Wattage Flood		28.25	29.10	0.85
Davit Pole - NO NEW INSTALLATIONS ACCEPTED FOR PRIVATE PROPERTY		3.97	4.09	0.12
Davit Pole w/ Base - NO NEW INSTALLATIONS ACCEPTED FOR PRIVATE PROPERTY		13.72	14.13	0.41
INDUSTRIAL CUSTOMER:				
	variable & contractual		variable & contractual	
Demand charge for all kW		9.6390	9.9282	0.2892
Energy charge per KWH		0.0450	0.0464	0.0014
Administrative Charge Flat Rate Per Month		3,335.72	3,435.79	100.07
CITY FRANCHISE TAX on KW and KWH Charges		6.00%	6.00%	

Light & Power Fees (continued)

BOUNTIFUL CITY LIGHT & POWER BUDGET: FY 2022-2023 Draft 05 RATES, FEES, & DEPOSITS, and COMPARISONS

	Rate Increase: Effective For Usage As Of:	FY 2022 1.0000 01 Jul 2021 \$	FY 2023 1.0300 01 Jul 2022 \$
FEES:			
ALL CUSTOMERS:			
1 Connect fee regular hours next day		35.00	35.00
2 Connect fee regular hours same day		45.00	45.00
3 Connect fee after hours		100.00	100.00
4 Collection / disconnect fee		45.00	45.00
5 Reconnect fee regular hours		45.00	45.00
6 Reconnect fee after hours		200.00	200.00
7 Return check fee		15.00	15.00
8 Monthly finance charge on past due balances:			
Interest rate (M = Month, A = Annual) %		1.5% M, 18.0% A	1.5% M, 18.0% A
Minimum charge \$		10.00	10.00
Charge @ # of days past due or more		30	30
9 Meter tampering fee (in addition to the expense of removing any wiring or appliances and res		100.00	100.00
10 Pole cut disconnect / reconnect charges regular hours		175.00	175.00
11 Pole cut disconnect / reconnect charges after hours		300.00	300.00
RESIDENTIAL SERVICE:			
12 Beacon light fee per lamp, per month		0.35	0.35
COMMERCIAL SERVICE:			
13 Line extension fee: actual costs per line extension policy, as needed	actual cost per line ext. policy		actual cost per line ext. policy
SMALL SEASONAL SERVICE:			
14 Activate & deactivate, pay in advance (collected by Engineering Dept)		300.00	300.00
15 Line extension fee: actual costs per line extension policy, as needed	actual cost per line ext. policy		actual cost per line ext. policy
TEMPORARY SERVICE:			
16 Install & remove temporary service, pay in advance (collected by Engineering Dept)		225.00	225.00
17 Line extension fee: actual costs per line extension policy as needed	actual cost per line ext. policy		actual cost per line ext. policy
MOBILE HOME & HOUSE TRAILER PARK SERVICE:			
18 Individual meters	(see Residential Service)		(see Residential Service)
19 Master meters (existing only)	(see Commercial Service)		(see Commercial Service)
POLE ATTACHMENTS:			
20 Per pole attachment		12.00	12.00
PHOTOVOLTAIC SERVICE:			
21 Connect fee (the price of the meters) (collected by Planning Dept)		525.00	525.00
METER SURGE PROTECTION - NO NEW INSTALLATIONS AS OF 01 JULY 2014:			
22 Inspection fee	Not Available		Not Available
23 Installation fee	Not Available		Not Available
STREET LIGHT SYSTEM CHARGE:			
24 Monthly charge to all Residential, Commercial, and Industrial customers		2.00	2.00
INDUSTRIAL SERVICE (Interruptable Customer):			
	variable & contractual		variable & contractual

Light & Power Fees (continued)

BOUNTIFUL CITY LIGHT & POWER

BUDGET: FY 2022-2023 Draft 05

RATES, FEES, & DEPOSITS, and COMPARISONS

	Rate Increase: Effective For Usage As Of:	FY 2022 1.0000 01 Jul 2021 \$	FY 2023 1.0300 01 Jul 2022 \$
DEPOSITS:			
RESIDENTIAL RENTAL CUSTOMERS:			
Deposit is required on all residential rental customers.			
Deposit for electricity only			
		100.00	100.00
Deposit for electricity plus other services			
		150.00	150.00
Deposit is refunded only at termination of service.			
RESIDENTIAL NON-RENTAL CUSTOMERS:			
Deposit is required only on residential non-rental customers with poor payment record.			
Deposit is equal to an estimated 2 month bill with a minimum of			
		150.00	150.00
Deposit is refunded only at termination of service.			
NON-RESIDENTIAL CUSTOMERS:			
Deposit is required on all non-residential customers including Seasonal and Temporary.			
Deposit is equal to an estimated 2 month bill with a minimum of			
		250.00	250.00
Deposit is refunded only at termination of service.			
MOBILE HOME & HOUSE TRAILER PARK SERVICE:			
Individual meters	(see Residential Service)		(see Residential Service)
Master meters (existing only)	(see Commercial Service)		(see Commercial Service)
INDUSTRIAL CUSTOMER (Interruptable Customer):			
	variable & contractual		variable & contractual

Golf Fees

		Proposed FY2023	
Description of Fee or Charge	Unit	Fee/Charge	Comments
Green Fees:			
Week day rate (Mon - Thurs)	9 holes	\$16.00	effective Mon-Thurs and after 1:00 Fri-Sun
Week day rate (Mon - Thurs)	18 holes	\$32.00	effective Mon-Thurs and after 1:00 Fri-Sun
Weekend rate (Fri - Sun)	9 holes	\$19.00	effective before 1:00 Fri-Sun
Weekend rate (Fri - Sun)	18 holes	\$38.00	effective before 1:00 Fri-Sun
Junior (17 years and younger)	9 holes	\$10.00	Valid Mon-Thurs (Fri - Sun after 1:00 pm
Junior (17 years and younger)	18 holes	\$20.00	Valid Mon-Thurs, (Fri - Sun after 1:00 pm)
Cart Fees:			
Regular	9 holes	\$9.00	
Regular	18 holes	\$18.00	
Rentals:			
Golf Clubs (Standard)	9 holes	\$10.00	
Golf Clubs (Standard)	18 holes	\$15.00	
Golf Clubs (High-end)	9 holes	\$25.00	
Golf Clubs (High-end)	18 holes	\$40.00	
Pull Carts	Base Charge	\$3.00	

Note: FY2023 Model & Fees are proposed and would be effective January 1, 2023

Note: FY2023 rate reflects an increase of \$1.00 per nine holes on both green fees and cart fees

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

Landfill Fees

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

NOTES:

Unacceptable items include -

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

Hours of operation -

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

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

Sanitation Fund & Recycling Fund Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments
		Monthly	
Residential	Base Charge	\$6.00	First garbage can
Residential	Base Charge	\$6.00	Each additional can
Commercial	Base Charge	\$36.00	Dumpster (picked up one time per week)
Commercial	Base Charge	\$40.00	Each additional weekly pickup of dumpster
Commercial	Base Charge	\$6.00	First garbage can
Commercial	Base Charge	\$6.00	Each additional can
Multi-Unit Residential	Base Charge	\$6.00	One unit -- One can
Multi-Unit Residential	Base Charge	\$12.00	Two units -- Two cans
Multi-Unit Residential	Base Charge	\$18.00	Three units -- Three Cans
Multi-Unit Residential	Base Charge	\$24.00	Four units -- Four Cans
Multi-Unit Residential	Base Charge	\$30.00	Five units -- Five Cans (may request private service)
Multi-Unit Residential	Base Charge	\$36.00	Six units -- Six Cans (may request private service)
Multi-Unit Residential	Base Charge	\$42.00	Seven units -- Seven Cans (may request private service)
Multi-Unit Residential	Base Charge	N/A	Eight units and over must obtain private service
Multi-Unit Residential	Base Charge	\$6.00	Each additional can
Replacement Can Fee	Per Can	\$85.00	Replace damaged or lost cans by Residents
Monthly finance charge on past due balances		1.50%	18% annual rate; \$10.00 minimum charge at 30 days or more past due
Monthly curbside recycling charge		\$3.75	First recycle can
Monthly curbside recycling charge		\$3.75	Each additional can

Cemetery Fees

FY2023			
Description of Fee or Charge	Unit	Fee/Charge	Comments
Burial Spaces:			
Resident and Non-Resident			
One to Four Spaces	Each	\$900.00	Includes \$150 perpetual care fee
Double Depth First and Second Burials	Each	\$1,100.00	Includes \$300 perpetual care fee
Baby burial space	Each	\$250.00	
Raised Marker Fee	Each	\$125.00	
Flat Marker Fee	Each	\$50.00	Minimum of 4 spaces together for each raised headstone.
Grave Opening Fees:			
Residents -			
Adult (opening and closing)	Each	\$650.00	
Double Depth First and Second Burials	Each	\$800.00	
Disinterment (second burial - top casket)	Each	\$1,800.00	
Disinterment (double deep first burial - bottom casket)	Each	\$2,400.00	
(Note: If disinterment of the first burial (bottom casket) is requested, both disinterment fees must be paid.			
Baby Grave Opening	Each	\$150.00	
Infant Disinterment	Each	\$400.00	
Title Transfer Fee	Each	\$100.00	
Plot Location Transfer	Each	\$200.00	
Non-Residents -			
Adult (opening and closing)	Each	\$2,000.00	
Double Depth First and Second Burials	Each	\$2,100.00	
Disinterment (second burial - top casket)	Each	\$2,400.00	
Disinterment (double deep first burial - bottom casket)	Each	\$3,000.00	
(Note: If disinterment of the first burial (bottom casket) is requested, both disinterment fees must be paid.			
Baby Grave Opening	Each	\$300.00	
Infant Disinterment	Each	\$400.00	
Title Transfer Fee	Each	\$200.00	
Plot Location Transfer	Each	\$300.00	

Cemetery Fees (continued)

FY2023				
Description of Fee or Charge	Unit	Fee/Charge	Comments	
Urn Burial Charges:				
Residents -				
Urn Burial Space - In-ground	Each	\$300.00	Requires opening/closing fee	
Urn Grave Opening/Closing - In-ground	Each	\$200.00		
Urn Niche Space - Columbarium	Each	\$600.00	Bottom Level	Opening/Closing, Perpetual Care, and Basic Engraving fees (name and date) are included. Overtime charges apply.
	Each	\$700.00	2nd Level	
	Each	\$800.00	3rd Level	
	Each	\$900.00	Top Level	
Natural Boulder Niche - Single	Each	\$600.00	Opening/Closing, Perpetual Care, and Basic Engraving fees (name and date) are included. Overtime, weekend, and Holiday charges apply.	
	- Companion	Each		
Granite Urn Niche - Single	Each	\$800.00	Opening/Closing, Perpetual Care, and Basic Engraving fees (name and date) are included. Overtime, weekend, and Holiday charges apply.	
	- Companion	Each		
Bench Niche - Single	Each	\$1,200.00	Opening/Closing, Perpetual Care, and Basic Engraving fees (name and date) are included. Overtime, weekend, and Holiday charges apply.	
	- Companion	Each		
Non-Residents -				
Urn Burial Space - In-ground	Each	\$450.00	Requires opening/closing fee	
Urn Grave Opening/Closing - In-ground	Each	\$300.00		
Urn Niche Space - Columbarium	Each	\$1,200.00	Bottom Level	Opening/Closing, Perpetual Care, and Basic Engraving fees (name and date) are included. Overtime charges apply.
	Each	\$1,400.00	2nd Level	
	Each	\$1,600.00	3rd Level	
	Each	\$1,800.00	Top Level	
Natural Boulder Niche - Single	Each	\$1,200.00	Opening/Closing, Perpetual Care, and Basic Engraving fees (name and date) are included. Overtime, weekend, and Holiday charges apply.	
	- Companion	Each		
Granite Urn Niche - Single	Each	\$1,600.00	Opening/Closing, Perpetual Care, and Basic Engraving fees (name and date) are included. Overtime, weekend, and Holiday charges apply.	
	- Companion	Each		
Bench Niche - Single	Each	\$2,000.00	Opening/Closing, Perpetual Care, and Basic Engraving fees (name and date) are included. Overtime, weekend, and Holiday charges apply.	
	- Companion	Each		

Cemetery Fees (continued)

FY2023			
Description of Fee or Charge	Unit	Fee/Charge	Comments
Overtime Charges:			
<i>Apply to Saturdays, Legal Holidays & after 4 p.m.</i>			
Saturday/Legal Holiday, 1-Time Charge - Overtime charges apply starting 4:01 p.m.	Each	\$500.00	
Residents - Overtime Charge Each hour after 4:00 (Note: First hour starts at 4:01 p.m., Second hour starts at 5:01, etc)	Per Hour	\$300.00	
Non-Residents - Overtime Charge Each hour after 4:00 (Note: First hour starts at 4:01 p.m., Second hour starts at 5:01, etc)	Per Hour	\$300.00	
<i>Provide 48 hours advance notice to Cemetery for burials. See the Funeral Service Notification Policy</i>			

City of Bountiful, Utah

FY2022-2023 Operating & Capital Budget

Long-Term Capital Plan:

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



Long-Term Capital Plan Overall Summary

	Fiscal Years Ending June 30,							Total All Fiscal Years		
	2023	2024	2025	2026	2027	2028-2032	Future			
Governmental Fund Departments (Capital Improvement Fund):										
Legislative	3,200,000	0	0	10,000	0	0	0	3,210,000		
Finance	0	0	23,000	0	6,000	0	0	29,000		
Buildings	10,500	60,000	0	0	0	0	60,000	130,500		
Police	877,635	514,000	366,000	254,000	290,000	1,495,000	2,070,000	5,866,635		
Streets	2,992,500	1,933,000	1,640,000	1,693,000	1,510,000	7,730,000	12,450,000	29,948,500		
Engineering	0	35,000	0	40,000	0	50,000	70,000	195,000		
Parks	90,000	260,000	45,000	70,000	45,000	70,000	155,000	735,000		
Trails	730,000	1,000,000	500,000	0	0	0	0	2,230,000		
Total Governmental Fund Departments (Capital Improvement Fund)										
	7,900,635	3,802,000	2,574,000	2,067,000	1,851,000	9,345,000	14,805,000	42,344,635		
Enterprise Fund Departments:										
Storm Water	1,200,000	1,085,000	1,170,000	1,034,000	1,540,000	3,295,000	1,310,000	10,634,000		
Water	3,127,000	2,710,000	4,870,000	3,385,000	4,125,000	10,765,000	13,240,000	42,222,000		
Light and Power	2,904,500	5,670,000	2,785,000	2,240,000	2,825,000	20,425,000	0	36,849,500		
Golf Course	125,000	30,000	250,000	300,000	100,000	70,000	0	875,000		
Landfill	850,000	850,000	468,000	430,000	985,000	3,403,000	0	6,986,000		
Sanitation	223,000	350,000	360,000	380,000	390,000	1,825,000	0	3,528,000		
Cemetery	43,000	48,000	275,000	98,000	100,000	449,000	440,000	1,453,000		
Total Enterprise Fund Departments										
	8,472,500	10,743,000	10,178,000	7,867,000	10,065,000	40,232,000	14,990,000	102,547,500		
5										
Internal Service Fund & Special Revenue Fund Departments:										
Computer Replacement	0	0	0	0	0	0	0	0		
Redevelopment Agency	1,425,000	2,400,000	600,000	300,000	0	1,300,000	4,100,000	10,125,000		
RAP Tax	350,000	0	0	2,950,000	0	0	0	3,300,000		
Total Internal Service Fund Departments										
	1,775,000	2,400,000	600,000	3,250,000	0	1,300,000	4,100,000	13,425,000		
GRAND TOTAL OF PLANNED EXPENDITURES & EXPENSES										
	18,148,135	16,945,000	13,352,000	13,184,000	11,916,000	50,877,000	33,895,000	158,317,135		
Funding to accomplish these capital improvement plans is projected to be derived from the following sources:										
Department	Anticipated Revenue Sources									
Governmental Fund departments	Sales taxes, interest earnings, inter-city/reserve transfers, general obligation bond debt, and RDA reserve transfers									
Storm Water department	Storm water fees, interest earnings and inter-city/reserve transfers									
Water department	Water sales, interest earnings and reserve transfers and issuance of revenue bond debt									
Light and Power department	Electricity sales, interest earnings, reserve transfers and issuance of revenue bond debt									
Golf Course	Admissions and greens fees, interest earnings and inter-city/reserve transfers									
Landfill and Sanitation	Fees, charges, interest earnings and reserve transfers									
Cemetery	Fees, charges, interest earnings and reserve transfers									
Computer Replacement	Inter-City charges and reserve transfers									
Redevelopment Agency	Property Tax Increment, interest earnings and reserve transfers									
RAP Tax	Recreation, Arts and Parks Tax									
Plan assumes an annual inflation adjustment (as determined by each submitting department)										

Legislative Department

1	Legislative		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2023	2024	2025	2026	2027	2028-2032	Future	Fiscal Years	3
4											4
5	Washington Fields Complex	Improvements Other Than Buildings	3,050,000							3,050,000	5
6	1% for Public Art	Improv-PublicArt-1%CapProject								0	6
7	Contingency	Contingency	150,000							150,000	7
8	Removal of Temporary Skate Park	Improvements Other Than Buildings				10,000				10,000	8
8										0	9
10										0	10
11	Totals		3,200,000	0	0	10,000	0	0	0	3,210,000	11

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Washington Park	The \$3.5 million project will include fields, pavilions, 6 pickleball courts and a 12,000 sqft skatepark. Revenue sources include G.O. Bond proceeds (\$2.5 million), RAP Tax (\$900k), storm drain funds (\$65k), and a reimbursement from the school district for sod (est. \$270,000k). The project spans multiple fiscal years.	\$70,000
1% for Public Art	1% of new capital construction projects is allocated for art in public places.	\$0
Contingency	\$150,000 for unanticipated capital needs such as equipment replacement, land purchase, or related.	\$0
Removal of Temp. Skate Park	\$10,000 allocated to remove the temporary skate park located at Tolman (Rocket) Park if/when a permanent skate park is constructed.	

Finance Department

1	Finance		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2023	2024	2025	2026	2027	2028-2032	Future	Fiscal Years	3
4											4
5	Folder/Inserter Replacement	Machinery & Equipment					6,000			6,000	5
6	Copier Replacement	Machinery & Equipment			23,000					23,000	6
7	Totals		0	0	23,000	0	6,000	0	0	29,000	7

Project Descriptions

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

Government Buildings Department

1	Government Buildings		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2023	2024	2025	2026	2027	2028-2032	Future	Fiscal Years	3
4											4
5	Install Heater and A/C unit	Machinery and Equipment	10,500							10,500	5
6	Truck with Utility Bed	Machinery and Equipment		60,000					60,000	120,000	6
7	Totals		10,500	60,000	0	0	0	0	60,000	130,500	7

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Install Heater and A/C unit	The Building Maintenance shop doesn't have heating and air conditioning. This is a one time charge to get them installed included required electrical modifications and to repair roof or wall penetrations.	\$0
Truck with Utility Bed	This is the primary means of transportation, tool inventory, and equipment hauling for the full time Government Buildings employee. In the winter it is used to assist the Parks Department with snow removal responsibilities. Because of its heavy use, we are scheduling to replace this truck with utility bed every 8-10 years. With the limited supply of vehicles and the current economic conditions, the vehicle condition will be evaluated yearly, and the replacement schedule adjusted as necessary.	\$0

Police Department

1	Police		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2023	2024	2025	2026	2027	2028-2032	Future	Fiscal Years	3
4											4
5	Machinery & Equipment	Police Vehicles	218,000	218,000	224,000	224,000	230,000	1,160,000	1,160,000	3,434,000	5
6	Machinery & Equipment	Motorcycles				30,000		35,000	70,000	135,000	6
7	Machinery & Equipment	SWAT Vehicle Upgrade			32,000					32,000	7
8	Machinery & Equipment	Dispatch Consoles							100,000	100,000	8
9	Machinery & Equipment	Radio-Portable		175,000						175,000	9
10	Machinery & Equipment	Radio-Mobile							120,000	120,000	10
11	Machinery & Equipment	Dispatch Radio Transmitters							100,000	100,000	11
12	Machinery & Equipment	Eventide Recorder						45,000		45,000	12
13	Machinery & Equipment	Telephone System						100,000		100,000	13
14	Machinery & Equipment	Cooling Tower					60,000			60,000	14
15	Machinery & Equipment	HVAC							200,000	200,000	15
16	Machinery & Equipment	Boiler			60,000					60,000	16
17	Machinery & Equipment	Water Heater						50,000		50,000	17
18	Machinery & Equipment	Car Camera		96,000						96,000	18
19	Machinery & Equipment	Camera Storage		25,000						25,000	19
20	Machinery & Equipment	Heat Exchange HVAC							40,000	40,000	20
21	Machinery & Equipment	Tasers						55,000		55,000	21
22	Building	Public Safety Building Security							40,000	40,000	22
23	Building	Building Paint							35,000	35,000	23
24	Building	Carpet							70,000	70,000	24
25	Building	Building Stucco							90,000	90,000	25
26	Building	UPS System						50,000		50,000	26
27	Building	Gun Range			50,000					50,000	27
28	Building	A/C Dispatch Server							15,000	15,000	28
29	Building	Building Roof							30,000	30,000	29
30	Software	CAD/RMS	659,635							659,635	30
31	Totals		877,635	514,000	366,000	254,000	290,000	1,495,000	2,070,000	5,866,635	31

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Police Vehicles	The department currently replaces six vehicles per year based on criteria of at least 5 years of service and approximately 100,000 miles.	\$0
Motorcycles	The fleet currently has two BMW motorcycles. Based on past mileage and repairs, replacement of these motorcycles will be needed in 2027.	\$0
SWAT Vehicle	Funds will be needed to update and maintain electronic equipment, computers, generator, etc.	\$0
Dispatch Consoles	Current consoles were recently replaced in the Public Safety Building. We anticipate they will need to be replaced in FY2032.	\$0
Radios Portable and Mobile	Portable radios were purchased during the 2002 Olympics and we anticipate them needing to be replaced in 2024. Mobile radios were purchased in 2019 and will need to be replaced in future years.	\$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	In approximately 2014 a portion of the buildings air conditioning coolant system was replaced. This cooling tower was installed in 2007 and is scheduled to be replaced in 2023.	\$0

HVAC	In approximately 2014 a portion of the buildings air conditioning coolant system was replaced. That replacement was a short term fix to extend the life of the system. A system replacement is needed in 2022.	\$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 2024.	\$0
Water Heater	The current water heater was replaced in 2014. We anticipate the water heater will need to be replaced in 2026.	\$0
Vehicle Camera	The current vehicle camera system was purchased in 2011. The warranties have run out and car camera replacements will be needed estimated in 2024.	\$0
Camera Storage Memory	In about 2017 a large amount of storage was purchased to contain the body camera and car camera video. Due to retention needs and video quality more storage will be needed in 2023.	\$0
Heat Exchange and HVAC	The current heat exchange for the HVAC is in need of replacement. It will be replaced with the current HVAC replacement in 2022.	\$0
Tasers	Police tasers were replaced in 2021. Due to past experience it is anticipated that they will need to be replaced in 2029.	\$0
Public Safety Building and Security	The security camera system and door locking devices for building security were recently replaced. Due to technology and use it is anticipated it will need to be replaced in future years.	\$0
Building Paint	The building was recently painted. In order to keep the building presentable we would anticipate new paint in future years.	\$0

Carpet	The building was recently re-carpeted. In order to keep the building presentable we would anticipate new carpet in future years.	\$0
Building Stucco	The building was recently re-stuccoed. In order to keep the building presentable we would anticipate new stucco in future years.	\$0
UPS System	The UPS system provides backup power for the dispatch communication equipment in a power outage. The UPS system was recently replaced and it is anticipated it will need replacement in future 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 2023 for some repairs.	\$0
A/C Unit Dispatch Servers	The Public Safety Building has two rooms that house equipment that needs to be cooled. The A/C unit in the dispatch center was recently replaced and it is anticipated it will need to be replaced in future years.	\$0
Building Roof	In 2015 the roof to the Public Safety Building was replaced. We anticipate the roof being replaced in 2031.	\$0
CAD/RMS	The software used by dispatch and by officers is in need of replacement. The software will be more consistent with what other agencies in the county currently use and/or are going to as well. There is a significant price reduction in the software by having all of the agencies in Davis County use the same CAD/RMS. That replacement is occurring in 2023.	\$659,635

Streets Department

1	Streets		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2023	2024	2025	2026	2027	2028-2032	Future	Fiscal Years	3
4											4
5	Trucks and Overlay Equipment	Machinery & Equipment	842,500	643,000	700,000	723,000	940,000	3,163,000		7,011,500	5
6	Brine prewet system tanks and shelter	Improvements Other than Buildings			215,000					215,000	6
7	Replacement of 200 W / 2600 S Traffic Signal	Improvements Other than Buildings	250,000							250,000	7
8	Eagle Ridge Dr Extension to Bountiful Blvd	Road Construction	1,000,000							1,000,000	8
9	400 South - 400 East to 200 West	Road Reconstruction	900,000							900,000	9
10	300 South - 400 East to 200 West	Road Reconstruction		840,000						840,000	10
11	Davis Blvd. Bridge repairs	Road Reconstruction		450,000						450,000	11
12	200 East - 500 South to 300 North	Road Reconstruction			725,000					725,000	12
13	800 East - 400 North to 500 South	Road Reconstruction				970,000				970,000	13
14	1650 South - Orchard Dr to 1600 South	Road Reconstruction					290,000			290,000	14
15	300 East - Center to 300 North	Road Reconstruction					280,000			280,000	15
16	400 North - 400 East to 1300 East	Road Reconstruction						1,604,000		1,604,000	16
17	Center Street 200 West to 500 West	Road Reconstruction						420,000		420,000	17
18	1200 South - 100 East to Main Street	Road Reconstruction						375,000		375,000	18
19	1000 North - 200 West to Main Street	Road Reconstruction						1,893,000		1,893,000	19
20	1050 South - Main Street to 200 West	Road Reconstruction						275,000		275,000	20
21	Davis Blvd. Bridge Replacement	Road Reconstruction							12,000,000	12,000,000	21
22	1500 South and Orchard Dr	Traffic Signals							225,000	225,000	22
23	Davis Blvd. and 1800 South	Traffic Signals							225,000	225,000	23
24										0	24
25	Totals		2,992,500	1,933,000	1,640,000	1,693,000	1,510,000	7,730,000	12,450,000	29,948,500	25

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Equipment Replacement	FY 23 Replace 2 Plow trucks, Rollers, Skid Steer, and Sign board	None Planned
Replacement of 200 W / 2600 S Traffic Signal	FY23 New conduits, conductors and junction boxes, pole foundations and associated items including ADA modifications	None Planned
Eagle Ridge Dr --Extension	FY 23 New Road Construction	None Planned
400 South - 400 East to 200 West	FY 23 Rebuild Road	None Planned
300 South - 400 East to 200 West	FY 24 Rebuild Road	None Planned
Davis Blvd. Bridge repairs	FY 25 Repairs to Bridge to prolong replacement date	None Planned

200 East - 500 South to 300 North	FY 25 Rebuild Road	None Planned
800 East - 500 South to 400 North	FY 26 Rebuild Road	None Planned
1650 South Orchard Dr to 1600 Soth	FY 27 Rebuild Road	None Planned
300 East - Center Street to 300 north	FY 27 Rebuild Road	None Planned

Engineering Department

1	Engineering		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2023	2024	2025	2026	2027	2028-2032	Future	Fiscal Years	3
4											4
5	Multi-function copier	Machinery & Equipment		10,000						10,000	5
6	Large Format Copier/Plotter	Machinery & Equipment							20,000	20,000	6
7	GPS Survey Equipment Replacement	Machinery & Equipment		25,000						25,000	7
8	Replace 1996 Jeep Cherokee	Machinery & Equipment				40,000				40,000	8
9	Replace 2006 Chev 1/2 ton Pickup	Machinery & Equipment						50,000		50,000	9
10	Replace 2018 Ford F150	Machinery & Equipment							50,000	50,000	10
11	Totals		0	35,000	0	40,000	0	50,000	70,000	195,000	11

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 April 2015 for approx. \$9,000.00	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.	None
GPS Survey Equipment	This equipment is used by the Engineering Dept. for construction surveys and property surveys. The TopCon R8 equipment was purchased in 2009.	None
Vehicle Replacement	Vehicles are used to the maximum possible lifespan and only replaced when necessary. The 1996 Jeep Cherokee is approaching the end of serviceability and is the next vehicle scheduled for replacement. The condition of the 2006 Chevy and the 2018 Ford will be evaluated yearly, and the replacement schedule adjusted as needed.	

Parks Department

1	Parks		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2023	2024	2025	2026	2027	2028-2032	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		45,000			45,000	45,000	45,000	180,000	6
7	1 ton Truck with Plow and Salter	Machinery & Equipment				70,000			60,000	130,000	7
8	Sweeper	Machinery & Equipment	65,000							65,000	8
9	Greenhouse Panels	Buildings	25,000							25,000	9
10	New gate at Shop	Improvements Other Than Buildings			20,000					20,000	10
11	Irrigation Controllers - Upgrade	Improvements Other Than Buildings		215,000						215,000	11
12	Totals		90,000	260,000	45,000	70,000	45,000	70,000	155,000	735,000	12

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Small Mower	We currently have 6 small riding mowers in our fleet and are in the process of replacing our oldest mowers. Our mowers are in operation all day, every day of the summer and are the main pieces of equipment used in our daily maintenance operations.	\$500
Crew Work Truck	These are pick-up trucks used on a daily basis to perform maintenance operations the parks department is tasked to complete. We currently run five crews of five employees each, (1 full time park supervisor and 4 seasonal employees). It is necessary to have trucks that are safe, able to handle the crew size, tools and equipment, and extensive use. We replace our work trucks based on at least 5 years of service, high mileage or age of truck, and/or a history of maintenance issues.	\$1,200
One ton Truck with Salter	This is to replace our oldest one ton in a fleet of three. These trucks are heavily used throughout the year and are our primary vehicle used for hauling soils, rock, plant materials, sod, playground mulch, trash, and our heavier equipment. They are also used heavily in the winter for our snow removal assignments.	\$1,800
Sweeper	This is to replace our current sweeper. We use this piece of equipment to pick up leaves, tree debris, turf cores from aerating, and other general park maintenance tasks. With our current equipment maintenance program and having rebuilt the motor in 2018, we estimate having to replace this piece of equipment in 2024.	\$800
Greenhouse Panels	It is recommended by industry standards and best management practices to replace greenhouse panels every 15-20 years. Currently the panels on our greenhouses are about 30 years old.	\$0.00

New Gate at Shop	This is a block wall modification with new controlled access gate to allow us to utilize the space, as an equipment/supply storage area, on the south end of the Greenhouses which will help alleviate congestion in the Streets/Parks/Water shop yard.	\$250
Irrigation Controllers - Upgrade	As part of our Water Use Management Plan, smart controllers are an important part of overall water use, irrigation system efficiency, and effective use of staff time. We plan to start to replace irrigation controllers throughout our parks, open spaces, and other City owned properties managed by the Parks Department.	\$2,000

Trails Department

1	Trails		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2023	2024	2025	2026	2027	2028-2032	Future	Fiscal Years	3
4											4
5	Construction of North Canyon Trailhead	Improvements Other than Buildings	200,000							200,000	5
6	Lower Ward Canyon Trail	Improvements Other than Buildings	30,000							30,000	6
7	Trails Master Plan Projects	Improvements Other than Buildings	500,000	1,000,000	500,000					2,000,000	7
8										0	8
9										0	9
10										0	10
11										0	11
12										0	12
13	Totals		730,000	1,000,000	500,000	0	0	0	0	2,230,000	13

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
North Canyon Trailhead	\$255,000 to design and construct a trailhead at North Canyon (\$55k in FY 2022)	\$1,500
Lower Ward Canyon Trail	\$30,000 for a trail connection between Eggett Park and Ward Canyon	\$0
Trails Master Plan Projects	\$2,000,000 over three years for various projects identified in the Trails Master Plan and funded by a voter-approved General Obligation Bond	\$8,500

Storm Water Fund

1	Storm Water		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2023	2024	2025	2026	2027	2028-2032	Future	Fiscal Years	3
4											4
5	Trucks, Sweepers, Flusher	Machinery & Equipment	0	325,000	0	349,000	295,000	1,420,000		2,389,000	5
6	400 South -- 100 East to 200 East	Storm Drain Construction	145,000							145,000	6
7	Main Street -- 1350 North to 1600 North	Storm Drain Construction	505,000							505,000	7
8	800 East 300 South to 315 North Pipe up size	Storm Drain Construction	525,000	325,000						850,000	8
9	350 West -- 150 South to 100 South	Storm Drain Construction	25,000							25,000	9
10	1300 East -- Vineyard to Stone Creek up grade	Storm Drain Construction		435,000						435,000	10
11	300 South -- 1300 East to Barton Creek	Storm Drain Construction			850,000					850,000	11
12	San Simeon Way -- 750 East to 2150 South redirect	Storm Drain Construction			225,000	350,000				575,000	12
13	Spring -- Bountiful Blvd 1350 South to 1450 South	Storm Drain Construction			95,000					95,000	13
14	Pipe ditch -- Frontage - 1400 N to 1600 N	Storm Drain Construction				335,000				335,000	14
15	H S Runoff -- Orchard Dr 629 South to Mill Creek	Storm Drain Construction					550,000			550,000	15
16	Ashley Detention Basin Rebuild	Storm Drain Construction					310,000			310,000	16
17	400 North -- 400 East to 600 East	Storm Drain Construction					385,000			385,000	17
18	400 North -- 650 East to 1100 East	Storm Drain Construction						725,000		725,000	18
19	Medford Pond Rebuild	Storm Drain Construction						90,000		90,000	19
20	P L Runoff -- Davis Blvd 2505 South to Lewis Park	Storm Drain Construction						310,000		310,000	20
21	City shop drain -- 300 West to Mill Creek	Storm Drain Construction						325,000		325,000	21
22	Deborah Dr -- 1125 East to 900 East	Storm Drain Construction						425,000		425,000	22
23	Fair Oaks Dr -- 900 East to Carolyn Way	Storm Drain Construction							160,000	160,000	23
24	Moss Hill Drive Pipe Replacement	Storm Drain Construction							295,000	295,000	24
25	Oakwood Basin Rebuild	Storm Drain Construction							210,000	210,000	25
26	Woodhollow overflow pipe	Storm Drain Construction							235,000	235,000	26
27	Cemetery expansion	Storm Drain Construction							410,000	410,000	27
28	Totals		1,200,000	1,085,000	1,170,000	1,034,000	1,540,000	3,295,000	1,310,000	10,634,000	28

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Storm Drain Extensions	FY 23 400 South & 200 East Projects	None Planned
Storm Drain Replacement	FY 23 Main St 1350 North replace failing line	None Planned
Storm Drain Replacement	FY 23 800 East 300 S to 315 N larger pipe needed	None Planned
Storm Drain Replacement	FY 24 350 West 150 South Replace bad line	None Planned
Storm Drain Replacement	FY 24 1300 East Vineyard larger pipe needed	None Planned
Storm Drain Replacement	FY 25 300 S 1300 E Larger drain line needed	None Planned
Equipment Replacement	FY 26 Replace Sweeper	None Planned

Water Fund

1	Water		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2023	2024	2025	2026	2027	2028-2032	Future	Fiscal Years	3
4	Pump Station at Millcreek Reservoir	Buildings				750,000				750,000	4
5	Replace Millcreek Reservoir	Reservoirs			2,000,000					2,000,000	5
6	Resize Ashdown Reservoir	Reservoirs						1,000,000		1,000,000	6
7	Replace Barton Creek Reservoir	Reservoirs					1,500,000			1,500,000	7
8	Calder Well Screen & Gravel Pack	Wells	557,000							557,000	8
9	Upgrade Barton Creek Well	Wells					200,000			200,000	9
10	Ashdown Site Landscaping	Improvements Other Than Buildings							30,000	30,000	10
11	Stoneridge Road Drainage Improvements	Improvements Other Than Buildings				30,000				30,000	11
12	Annual Replacement (See Map and Schedule)	Annual Scheduled Pipe Replacement	2,200,000	2,250,000	2,260,000	2,260,000	2,260,000	9,000,000	12,000,000	32,230,000	12
13	650 E. Mill St. to 700 S. to 835 E.	Annual Scheduled Pipe Replacement	*							0	13
14	750 E. from Mill St. to 700 S.	Annual Scheduled Pipe Replacement	*							0	14
15	400 S. from 200 W. to 400 E.	Annual Scheduled Pipe Replacement	*							0	15
16	950 E. 700 S. to 900 N.	Annual Scheduled Pipe Replacement	*							0	16
17	1050 N. 1000 E and 950 E.	Annual Scheduled Pipe Replacement	*							0	17
18	1250 N. from 200 E. to 325 E.	Annual Scheduled Pipe Replacement	*							0	18
19	Mill St. from Orchard Dr to Davis BLVD	Annual Scheduled Pipe Replacement	*							0	19
20	200 E. Mill St to Orchard Dr anad 600 S.	Annual Scheduled Pipe Replacement	*							0	20
21	1150 N from 900 E. to 950 E.	Annual Scheduled Pipe Replacement		*						0	21
22	1600 S. 50 W. to 17 E. and Artistic Cir.	Annual Scheduled Pipe Replacement		*						0	22
23	1300 E. from 400 N to 300 S.	Annual Scheduled Pipe Replacement		*						0	23
24	400 North 800 E. to 1300 E.	Annual Scheduled Pipe Replacement		*						0	24
25	Millbrook Way from Mill St. to Davis	Annual Scheduled Pipe Replacement			*					0	25
26	1300 E. and Madira Hills to Millbrook Way.	Annual Scheduled Pipe Replacement			*					0	26
27	300 S from Main Street to 400 E.	Annual Scheduled Pipe Replacement			*					0	27
28	SCADA Upgrade	System Machinery and Equipment								0	28
29	Mobile Meter Reading System	System Machinery and Equipment	40,000							40,000	29
30	Emergency Mobile Generators	System Machinery and Equipment	150,000			75,000				225,000	30
31	Misc Yearly Upgrades (Pumps, Motors, Electrical ect.)	System Machinery and Equipment	100,000	80,000	80,000	80,000	85,000	350,000	350,000	1,125,000	31
32	VFD to replace motor savers	System Machinery and Equipment	80,000	80,000						160,000	32
33	Staff Pickup Trucks	Equipment			90,000		45,000		130,000	265,000	33
34	Supervisor Pickup Trucks	Equipment		45,000				90,000		135,000	34
35	Plow Truck (flatbed)	Equipment				90,000				90,000	35
36	Crew Trucks With Utility Bed	Equipment		90,000	90,000				180,000	360,000	36
37	Dump Trucks	Equipment		165,000					170,000	335,000	37
38	Mini Excavator	Equipment						75,000		75,000	38
39	Backhoes	Equipment			130,000			130,000		260,000	39
40	Compressor	Equipment				30,000				30,000	40
41	Asphalt Zipper	Equipment			220,000					220,000	41
42	Pavement Saw	Equipment					35,000			35,000	42
43	Vactor suction trailer	Equipment				70,000				70,000	43
44	Center Street Drain 900 East to 1060 East	BWSD Drain Line						120,000		120,000	44
45	Acquire Tank Site Near Sunset Hollow	Land							180,000	180,000	45
46	Acquire Tank Site at Upper Maple Hills	Land							200,000	200,000	46
47										0	47
48										0	48
49	* Annual pipe replacement project date									0	49
50	Totals		3,127,000	2,710,000	4,870,000	3,385,000	4,125,000	10,765,000	13,240,000	42,222,000	50

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Building	<ul style="list-style-type: none"> Replace the existing Millcreek pump house to increase the pumping efficiency and production of this site to better supply water to the south side of town. 2026 (\$400,000) 	\$0
Reservoirs	<ul style="list-style-type: none"> Replacing Millcreek reservoir. Concrete problems with the old site. 2025 (\$2,000,000) Resize Ashdown reservoir to a 2-million-gallon capacity to better serve the south side of town. 2028-2032 (\$1,000,000). Will impact Operating budget (\$5,000) Replace the Barton Creek reservoir. Concrete problems with the old site. 2027 (\$1,500,000) 	\$5,000
Wells	<ul style="list-style-type: none"> Calder Well needs to have a new gravel pack and screen installed. 2023 (\$557,000) Barton Creek Well needs to be rehabbed so it can be put back into service. 2027 (\$200,000) 	\$0
Improvements other than buildings	<ul style="list-style-type: none"> Ashdown site landscaping. Citizen complaints and a fire hazard. Future (\$30,000) Stoneridge road drainage improvements. 2026 (\$30,000) BWSD on Center Street from 900 E. to 1000 E. that keeps water out of the homes needs to be replaced. Severe root problem in the lines. 2028-2032 (\$120,000) 	\$0
Annual scheduled pipe replacement	<ul style="list-style-type: none"> This is for our annual pipe replacement projects based upon the 10-year plan and road maintenance schedule. 2023 (\$2,200,000) 2024 (\$2,250,000) 2025 (\$2,260,000) 	\$0

	<ul style="list-style-type: none"> • 2026 (\$2,260,000) • 2027 (\$2,260,000) • 2028-2032 (\$9,000,000) • Future (\$12,000,000) 	
System Machinery and Equipment	<ul style="list-style-type: none"> • Our mobile meter reading system needs to be upgraded. 2022(\$40,000) • We need a mobile generator unit we can move from site to site in an emergency or save on power cost to exercise our pumps in off season. 2023 (\$150,000) • We try to replace equipment in a selected booster facility every year. • 2023 (\$100,000) • 2024 (\$80,000) • 2025 (\$80,000) • 2026 (\$80,000) • 2027 (\$85,000) • 2028-2032 (\$350,000) • Future (\$350,000) 	
Equipment	<ul style="list-style-type: none"> • Replacement of existing equipment. (Trucks, backhoe, dump truck). • 2024 (\$300,000) 1 supervisor truck, 1 crew truck, 1 dump truck • 2025 (\$530,000) 2 staff trucks, 1 crew truck, 1 backhoe, Asphalt Zipper • 2026 (\$160,000) 1 plow/flatbed truck, 1 Vacuum trailer, 1 mobile Compressor • 2027 (\$67,000) 1 staff truck, 1 pavement saw • 2028-2032 (\$795,000) staff trucks, supervisor trucks, crew truck, dump truck, mini excavator, backhoe 	\$0
Land	<ul style="list-style-type: none"> • We need to investigate acquiring land for future tank sites to increase our water storage capacity. • Near Sunset Hallow. Future (\$180,000) • Near Upper Maple Hills Future (\$200,000) 	\$0

Light & Power Fund

1	Light & Power		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2023	2024	2025	2026	2027	2028-2032	Future	Fiscal Years	3
4											4
5	CIP 09 Dist Sub NW Substation	NW Substation	615,000	3,000,000						3,615,000	5
6	CIP 13 Dist Sys Feeder #272	NW Substation	131,000							131,000	6
7	Upgrade Substation & Feeders	NE Substation						4,000,000		4,000,000	7
8	CIP 14 Dist Sys Stone Creek Ph 4	NE Substation	50,000							50,000	8
9	CIP 15 Dist Sys Feeder #373 East	NE Substation	80,000				400,000	1,600,000		2,080,000	9
10	Feeder #572 East 1800 S	SW Substation						200,000		200,000	10
11	Feeder #573 Main South to Willey Honda	SW Substation				400,000				400,000	11
12	Feeder #573 Willey Honda to 3100 S	SW Substation			400,000					400,000	12
13	CIP 18 Dist Sys Feeder #574 Express	SW Substation	687,500							687,500	13
14	CIP 19 Dist Sys Feeder #576	SW Substation	263,000							263,000	14
15	CIP 22 Dist Sys Renaissance	SW Substation	70,000							70,000	15
16	Feeder #576 to Feeder #676 Tie	SW Substation						800,000		800,000	16
17	Feeder #674 Tie to #372	Central Substation						400,000		400,000	17
18	Feeder #674 Rebuild	Central Substation						400,000		400,000	18
19	Feeder #671 Rebuild	Central Substation						300,000		300,000	19
20	Feeder #672 Rebuild	Central Substation						500,000		500,000	20
21	Feeder #675 Rebuild	Central Substation						500,000		500,000	21
22	Ph 9 (400 N 200 W to NE Sub) Transmission	Transmission System					100,000	700,000		800,000	22
23	Ph 9 (400 N 200 W to NE Sub) Distribution	Transmission System						20,000		20,000	23
24	Ph 10 (SW Sub to 400 E) Transmission	Transmission System			100,000	600,000				700,000	24
25	Ph 11 (400 E to Edgehill Dr) Transmission	Transmission System				100,000	600,000			700,000	25
26	Ph 11 (400 E to Edgehill Dr) Distribution	Transmission System						250,000		250,000	26
27	Ph 12 (Edgehill Dr to SE Sub) Transmission	Transmission System						800,000		800,000	27
28	Ph 13 (SE Sub to Bountiful Blvd) Transmission	Transmission System						700,000		700,000	28
29	Ph 13 (SE Sub to Bountiful Blvd) Distribution	Transmission System						250,000		250,000	29
30	Ph 14 (Bountiful Blvd to 1800 S) Transmission	Transmission System						250,000		250,000	30
31	Ph 14 (Bountiful Blvd to 1800 S) Distribution	Transmission System						250,000		250,000	31
32	Meter collector system	Distribution System	200,000							200,000	32
33	CIP 20 Dist Sys Photovoltaic+BatterySys	Distribution System		200,000						200,000	33
34	15 street lights Bountiful Blvd	Distribution Street Light System				120,000				120,000	34
35	Replace #1 Turbine	Power Plant						4,000,000		4,000,000	35
36	SCADA System	SCADA						300,000		300,000	36
37	Controller package upgrade	Echo Hydro	420,000	885,000	1,700,000					3,005,000	37
38	Controller package upgrade	PineView Hydro			320,000	670,000	1,400,000			2,390,000	38

Light & Power Fund (continued)

		Fiscal Years							Total		
		Ending June 30,							All		
	Project Name	2023	2024	2025	2026	2027	2028-2032	Future	Fiscal Years		
5	Security wall, paving, & landscaping	Office & Warehouse	200,000	1,200,000					1,400,000	5	
6	New building	Office & Warehouse					3,000,000		3,000,000	6	
7	New dump truck	Vehicles	73,000						73,000	7	
8	New service truck	Vehicles	100,000						100,000	8	
9	New pole trailer	Vehicles	15,000						15,000	9	
10	5006 John Deere backhoe	Vehicles			100,000				100,000	10	
11	5043 Small Forklift	Vehicles					50,000		50,000	11	
12	5048 Komatsu digger	Vehicles					30,000		30,000	12	
13	5050 Ford Explorer (CN)	Vehicles					35,000		35,000	13	
14	5053 Ford F150 pickup truck (JH)	Vehicles					35,000		35,000	14	
15	5054 Ford F550 bucket truck (ZD)	Vehicles		180,000					180,000	15	
16	5055 Ford Explorer (AF)	Vehicles		45,000					45,000	16	
17	5057 Ford Explorer (JP)	Vehicles				45,000			45,000	17	
18	5059 Dodge Ram service truck (KG)	Vehicles	100,000						100,000	18	
19	5061 Altec digger / derrick	Vehicles				280,000			280,000	19	
20	5062 Dodge Ram service truck (RH)	Vehicles					85,000		85,000	20	
21	5064 Dodge Ram service truck (RD)	Vehicles					85,000		85,000	21	
22	5066 Chevy Equinox (LV)	Vehicles					35,000		35,000	22	
23	5067 Dodge Ram bucket truck (JB)	Vehicles					150,000		150,000	23	
24	5068 Ford F350 pickup truck (oncall)	Vehicles					85,000		85,000	24	
25	5069 Ford F350 service truck (KT)	Vehicles					85,000		85,000	25	
26	5071 Freightliner Digger Derrick	Vehicles					320,000		320,000	26	
27	5072 Ford F350 service truck (GR)	Vehicles					90,000		90,000	27	
28	5073 Ford F150 pickup truck (JerrellJ)	Vehicles					40,000		40,000	28	
29	5074 Ford F150 service truck (KimB)	Vehicles					40,000		40,000	29	
30	5076 Ford Explorer (AJ)	Vehicles					40,000		40,000	30	
31	New tree chipper	Vehicles	90,000						90,000	31	
32	5904 Single Reel Trailer	Vehicles	35,000						35,000	32	
33	5911 Cable Puller / Tensioner	Vehicles	80,000						80,000	33	
34	5912 Vermeer chipper	Vehicles		40,000					40,000	34	
35	5913 Cable Puller / Tensioner	Vehicles	80,000						80,000	35	
36	5922 EZ Hauler trailer	Vehicles			25,000				25,000	36	
37	5923 EZ Hauler	Vehicles			225,000				225,000	37	
38									0	38	
39	Totals		2,904,500	5,670,000	2,785,000	2,240,000	2,825,000	20,425,000	0	36,849,500	39

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
CIP 09 Dist Sub NW Substation	FYs 2023-2024: \$3,615,000 for complete rebuild	Not substantial
CIP 13 Dist Sys Feeder #272	FY 2023: \$131,000 feeder upgrade	Not substantial
NE Substation & Feeders upgrades	FYs 2028-32: \$4,000,000 for complete rebuild	Not substantial
CIP 14 Dist Sys Stone Creek Ph 4	FY 2023: \$50,000	Not substantial
CIP 15 Dist Sys Feeder #373 East	FY 2023, FYs 2027-32: \$2,080,000 install new feeder	Not substantial
Feeder #572 East 1800 S	FYs 2028-32: \$200,000 feeder upgrade	Not substantial
Feeder #573 Main South to Willey Honda	FY 2026: \$400,000 feeder upgrade	Not substantial
Feeder #573 Willey Honda to 3100 S	FY 2025: \$400,000 feeder upgrade	Not substantial
CIP 18 Dist Sys Feeder #574 Express	FY 2023: \$687,500 feeder upgrade	Not substantial
CIP 19 Dist Sys Feeder #576	FY 2023: \$263,000 feeder upgrade	Not substantial
CIP 22 Dist Sys Renaissance	FY 2023: \$70,000 feeder upgrade	Not substantial
Feeder #576 to Feeder #676 Tie	FYs 2028-32: \$800,000 feeder upgrade	Not substantial
Feeder #674 Tie to #372	FYs 2028-32: \$400,000 feeder upgrade	Not substantial
Feeder #674 Rebuild	FYs 2028-32: \$400,000 rebuild system	Not substantial
Feeder #671 Rebuild	FYs 2028-32: \$300,000 feeder upgrade	Not substantial
Feeder #672 Rebuild	FYs 2028-32: \$500,000 feeder upgrade	Not substantial
Feeder #675 Rebuild	FYs 2028-32: \$500,000 feeder upgrade	Not substantial
Ph 9 (400 N 200 W to NE Sub) Transmission	FYs 2027-32: \$800,000 upgrade	Not substantial
Ph 9 (400 N 200 W to NE Sub) Distribution	FYs 2028-32: \$20,000 upgrade	Not substantial
Ph 10 (SW Sub to 400 E) Transmission	FYs 2025-26: \$700,000 upgrade	Not substantial
Ph 11 (400 E to Edgehill Dr) Transmission	FYs 2026-27: \$700,000 upgrade	Not substantial
Ph 11 (400 E to Edgehill Dr) Distribution	FYs 2028-32: \$250,000 upgrade	Not substantial
Ph 12 (Edgehill Dr to SE Sub) Transmission	FYs 2028-32: \$800,000 upgrade	Not substantial
Ph 13 (SE Sub to Bountiful Blvd) Transmission	FYs 2028-32: \$700,000 upgrade	Not substantial
Ph 13 (SE Sub to Bountiful Blvd) Distribution	FYs 2028-32: \$250,000 upgrade	Not substantial
Ph 14 (Bountiful Blvd to 1800 S) Transmission	FYs 2028-32: \$250,000 upgrade	Not substantial

Ph 14 (Bountiful Blvd to 1800 S) Distribution	FYs 2028-32: \$250,000 upgrade	Not substantial
Meter collector system	FY 2023: \$200,000 to begin new metering system	Annual maintenance
CIP 20 Dist Sys Photovoltaic+BatterySys	FY 2024: \$200,000 investigate battery storage system	Annual maintenance
15 street lights Bountiful Blvd ('B' road: Eagle Ridge Dr.)	FY 2026: \$120,000 new system	Power & maintenance
Replace #1 Turbine	FYs 2028-32: \$4,000,000 replacement	Not substantial
SCADA System	FYs 2028-32: \$300,000 upgrade	Not substantial
Echo controller upgrade	FYs 2023-25: \$3,005,000 upgrade	Not substantial
PineView controller upgrade	FYs 2025-27: \$2,390,000 upgrade	Not substantial
Security wall, paving, & landscaping	FYs 2023-24: \$1,400,000 for new north yard	Not substantial
New building	FYs 2028-32: \$3,000,000 to begin new construction	Higher maintenance costs
New dump truck	FY 2023: \$73,000 new additional vehicle	Maintenance & replacement
New service truck	FY 2023: \$100,000 new additional vehicle	Maintenance & replacement
New pole trailer	FY 2023: \$15,000 new additional vehicle	Maintenance & replacement
5006 John Deere backhoe	FY 2026: \$100,000 replacement	Not substantial
5043 Small Forklift	FYs 2028-32: \$50,000 replacement	Not substantial
5048 Komatsu digger	FYs 2028-32: \$30,000 replacement	Not substantial
5050 Ford Explorer	FYs 2028-32: \$35,000 replacement	Not substantial
5053 Ford F150 pickup truck	FYs 2028-32: \$35,000 replacement	Not substantial
5054 Ford F550 bucket truck	FY 2025: \$180,000 replacement	Not substantial
5055 Ford Explorer	FY 2025: \$45,000 replacement	Not substantial
5057 Ford Explorer	FY 2027: \$45,000 replacement	Not substantial
5059 Dodge Ram service truck	FY 2024: \$100,000 replacement	Not substantial
5061 Altec digger / derrick	FY: 2027: \$280,000 replacement	Not substantial
5062 Dodge Ram service truck	FYs 2028-32: \$85,000 replacement	Not substantial
5064 Dodge Ram service truck	FYs 2028-32: \$85,000 replacement	Not substantial
5066 Chevy Equinox	FYs 2028-32: \$35,000 replacement	Not substantial
5067 Dodge Ram bucket truck	FYs 2028-32: \$150,000 replacement	Not substantial
5068 Ford F350 pickup truck	FYs 2028-32: \$85,000 replacement	Not substantial
5069 Ford F350 service truck	FYs 2028-32: \$85,000 replacement	Not substantial
5071 Freightliner Digger Derrick	FYs 2028-32: \$320,000 replacement	Not substantial
5072 Ford F350 service truck	FYs 2028-32: \$90,000 replacement	Not substantial

5073 Ford F150 service truck	FYs 2028-32: \$40,000 replacement	Not substantial
5074 Ford F150 service truck	FYs 2028-32: \$40,000 replacement	Not substantial
5076 Ford Explorer	FYs 2028-32: \$40,000 replacement	Not substantial
new tree chipper	FY 2024: \$90,000 replacement	Not substantial
5094 Single Reel Trailer	FY 2024: \$35,000 replacement	Not Substantial
5911 Cable Puller / Tensioner	FY 2024: \$80,000 replacement	Not substantial
5912 Vermeer chipper	FY 2025: \$40,000 replacement	Not substantial
5913 Cable Puller / Tensioner	FY 2024: \$80,000 replacement	Not substantial
5922 EZ Hauler trailer	FY 2026: \$25,000 replacement	Not substantial
5923 EZ Hauler	FY 2026: \$225,000 replacement	Not substantial

Golf Fund

Golf Course		Fiscal Years							Total	1
		Ending June 30,							All	2
Project Name	Budget Category	2023	2024	2025	2026	2027	2028-2032	Future	Fiscal Years	3
										4
Clubhouse Pro Shop expansion/Remodel	Buildings			250,000					250,000	5
Replace Dodge RAM Pickup	Machinery & Equipment	65,000					40,000		105,000	6
Purchase of John Deere utility carts	Machinery & Equipment		30,000				30,000		60,000	7
Irrigation Satellite Replacement	Improvements Other Than Buildings			250,000					250,000	8
Driving Range Renovation and Simulator	Improvements Other Than Buildings			50,000					50,000	9
Cart Paths	Improvements Other Than Buildings					100,000			100,000	10
Maintenance Shop Roof Repair/Replace	Buildings	60,000							60,000	11
										0
Totals		125,000	30,000	250,000	300,000	100,000	70,000	0	875,000	13

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Clubhouse Restaurant Renovation	Remodel Pro-shop side of Clubhouse needed equipment/furniture	(\$1,000)
Replace Dodge Ram Pickup	Replace pickup truck used by golf staff for maintenance tasks	\$1,000
Purchase of John Deere utility carts	Purchase John Deere utility carts used by maintenance staff for daily golf course maintenance tasks	\$0.00
Irrigation Satellite Replacement	Replace on-course irrigation satellite control stations	\$500
Clubhouse driving range renovation and simulator	Renovate the downstairs driving range and warm up area. Add a golf simulator	\$0.00
Cart Paths	Continue cart path installations through-out golf course	0.00
Maintenance Shop Roof Repair/Replace	The roof on the maintenance shop has developed leaks over time from foot traffic, UV damage, and life span of products. The plan is do a major repair on the areas that can be, or replace parts of the roof as necessary.	(\$2,000)

Landfill Fund

1	Landfill		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2023	2024	2025	2026	2027	2028-2032	Future	Fiscal Years	3
4											4
5	Trucks, Machinery, Equipment	Machinery & Equipment	850,000	850,000	468,000	430,000	985,000	3,403,000		6,986,000	5
6	Fiber computer line to Landfill	Improvements other than Bldgs								0	6
7	Totals		850,000	850,000	468,000	430,000	985,000	3,403,000	0	6,986,000	7

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Equipment Replacement	FY 23 Loader, Excavator	None planned
New Equipment	FY 24 Screener, Truck and Backhoe	\$ 5,000 Fuel & Parts
Equipment Replacement	FY 25 Shredder	None planned
Equipment Replacement	FY 26 Loader	None planned
Equipment Replacement	FY 27 Compactor	\$ 5,000 Fuel & Parts

Sanitation Fund

1	Sanitation		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2023	2024	2025	2026	2027	2028-2032	Future	Fiscal Years	3
4											4
5	Machinery & Equipment	Machinery & Equipment	223,000	350,000	360,000	380,000	390,000	1,825,000		3,528,000	5
6	Totals		223,000	350,000	360,000	380,000	390,000	1,825,000	0	3,528,000	6

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Equipment Replacement	FY 23 Clean-up reloader replacement and can service truck	\$0
Equipment Replacement	FY 24 Collection Truck replacement	\$0
Equipment Replacement	FY 25 Collection Truck replacement	\$0
Equipment Replacement	FY 26 Collection Truck replacement	\$0
Equipment Replacement	FY 27 Collection Truck replacement	\$0
Equipment Replacement	FY 28 Collection Truck replacement	\$0

Cemetery Fund

Cemetery	Fiscal Years								Total	1
	Ending June 30,								All	2
Project Description	Budget Category	2023	2024	2025	2026	2027	2028-2032	Future	Fiscal Years	3
1 ton Dump Truck	Machinery and Equipment						55,000		55,000	4
Work Truck with Plow	Machinery and Equipment						50,000		50,000	5
Small Mower	Machinery and Equipment	18,000			18,000		36,000		72,000	6
Utility Cart	Machinery and Equipment		28,000				36,000		64,000	7
Loader/Backhoe	Machinery and Equipment							125,000	125,000	8
Vinyl Fence	Improvements Other Than Buildings		20,000				32,000		52,000	9
160 Unit Urn Niche	Improvements Other Than Buildings				80,000				80,000	10
48 Unit Columbarium	Improvements Other Than Buildings					40,000	40,000	40,000	120,000	11
Healing Garden Expansion	Improvements Other Than Buildings					60,000		75,000	135,000	12
Re-roof Cemtery Office	Buildings	25,000							25,000	13
Cemetery East Property Expansion	Improvements Other Than Buildings			275,000			200,000	200,000	675,000	14
Totals		43,000	48,000	275,000	98,000	100,000	449,000	440,000	1,453,000	15

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Small Mower	FY2023-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
Re-roof Cemetery Office	FY2023 – The shingles on the Cemetery’s roof have started to come off, curl, and cause leaks to develop in the roof. The 3 layers of shingles need to be removed and replaced.	\$0.00
Utility Cart	FT2024-The utility carts are used daily for hauling soils, sod, and debris. In addition, they are used for general maintenance and small equipment transport. The last utility cart purchased was 10 years ago and is quickly becoming unreliable. Our plan is to replace the oldest cart this budget year and another in four years.	\$1,200
Vinyl Fence	FY2024-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
East Cemetery Property expansion	FY2025- It is projected, given our current plot inventory and rate of plot sales, that we will need to start to build roads and landscape the first plat in the east Cemetery property in 2-3 years.	\$10,000

160 Unit Urn Niche	FY2026-This is a 160-unit urn niche wall that is part of the long-range design and goal for the Urn Burial and Healing Garden and expands the Cemetery's burial options.	\$1,800
Healing Garden Expansion	FY2027-This is the next phase of expansion in the Healing Garden that was started in 2021. Within the Healing Garden are several Urn burial options to meet the expanding need of our Citizens, including Columbarium, natural boulder, and granite niche options.	\$4,000
48 unit Columbarium	FY2027-This is a continuation of the expansion of the Healing Garden which offers several Urn burial options. This will be an ongoing project over the next several years	\$1,200
1-Ton Dump Truck	FY2028-Replace 1-ton dump truck used for daily grave digging and soil transport	\$1,500
Work truck w/plow	FY2028-This is to replace the current work truck used by the Cemetery Superintendent	\$1,500
Loader/Backhoe	Future-The lease terms for our front-end loader/backhoe ends in December 2018. In speaking with the John Deere salesman, we determined that it is in the best interest of the City to purchase the equipment rather than to lease a new piece of equipment; the reasons being the shorter lease terms (only 3 years) and the high interest rates. It is anticipated that this equipment will need to be replaced in the next 10 years.	\$2,000

Computer Replacement Fund

10-Year Capital Budget

Information Technology Cost Distribution

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

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

Project Descriptions

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

Redevelopment Agency (RDA) Fund

1 Redevelopment Agency		Fiscal Years							Total	1
2	Budget	Ending June 30,							All	2
3 Project Name	Category	2023	2024	2025	2026	2027	2028-2032	Future	Fiscal Years	3
4										4
5 Electronic Message Sign	Improvements Other Than Buildings	75,000							75,000	5
6 RDA/Downtown Improvements	Improvements Other Than Buildings		400,000	350,000					750,000	6
7 Property Purchase-Parking	Land							3,800,000	3,800,000	7
8 Extension of Main Street Enhancements	Improvements Other Than Buildings	100,000	2,000,000						2,100,000	8
9 Infrastructure Improvements	Improvements Other Than Buildings	1,000,000					1,000,000		2,000,000	9
10 Parking Improvements Downtown	Improvements Other Than Buildings	250,000		250,000	300,000		300,000	300,000	1,400,000	10
11									0	11
12 Totals		1,425,000	2,400,000	600,000	300,000	0	1,300,000	4,100,000	10,125,000	12

Project Descriptions

Project Name	Project Description	Increase to Operating Budget \$
Electronic Message Sign	\$75,000 allocation for the design and construction for the Downtown Main Street gateway signage/feature during FY2023.	\$1,000
RDA/Downtown Improvements	Future funding for infrastructure or improvements within the RDA area.	\$0
Extension of Main Street Enhancements	Main Street sidewalks, bulb-outs, etc. design (\$100,000) during FY2023 and construction (\$2,000,000) anticipated during FY2024.	\$0
Infrastructure Improvements	\$1,000,000 for funding to improve infrastructure as identified within the RDA area during FY2023. Balance will carry over to a future year if no improvements are identified.	\$0
Parking Improvements Downtown	\$250,000 for allocation of funds towards RDA sites necessary for parking, etc. during FY2023.	\$0
Building Demolition and Cleanup	Future allocation of funds towards building demolition and clean up within the RDA area.	\$0

RAP Tax Fund

1	RAP Tax		Fiscal Years							Total	1
2		Budget	Ending June 30,							All	2
3	Project Name	Category	2023	2024	2025	2026	2027	2028-2032	Future	Fiscal Years	3
4	North Canyon Trailhead	Improvements Other than Buildings	100,000							100,000	4
5	Reconstruct Cheese Park Pickleball Courts	Improvements Other than Buildings	250,000							250,000	5
6	RAP 3 - Renovation of Twin Hollows Park	Improvements Other than Buildings				1,000,000				1,000,000	6
7	RAP 3 - North Canyon Park Upgrades	Improvements Other than Buildings				500,000				500,000	7
8	RAP 3 - Main St. Lighting, Power, and Parkscape	Improvements Other than Buildings				1,250,000				1,250,000	8
9	RAP 3 - Electrical System with Lights at Mueller Park	Improvements Other than Buildings				200,000				200,000	9
10	Totals		350,000	0	0	2,950,000	0	0	0	3,300,000	10

Project Descriptions

Project Name	Project Description	Increase to Oper. Budget \$
North Canyon Trailhead	\$100,000 in FY 2023 to complete the trailhead with remainder coming from a Utah Outdoor Recreation Grant	\$0
Cheese Park Pickleball Courts	\$250,000 in FY 2023 to reconstruct six pickleball courts at Twin Hollows (Cheese) Park.	\$0
Renovation of Twin Hollows Park*	\$1 million estimated to improve and rebuild Twin Hollows Park.	\$0
North Canyon Park Upgrades*	\$500,000 estimated for improvements and equipment replacement at North Canyon Park.	\$0
Main St. Lighting, Power, and Parkscape.*	\$1.25 million to replace and augment the pedestrian areas on historic Main Street.	\$0

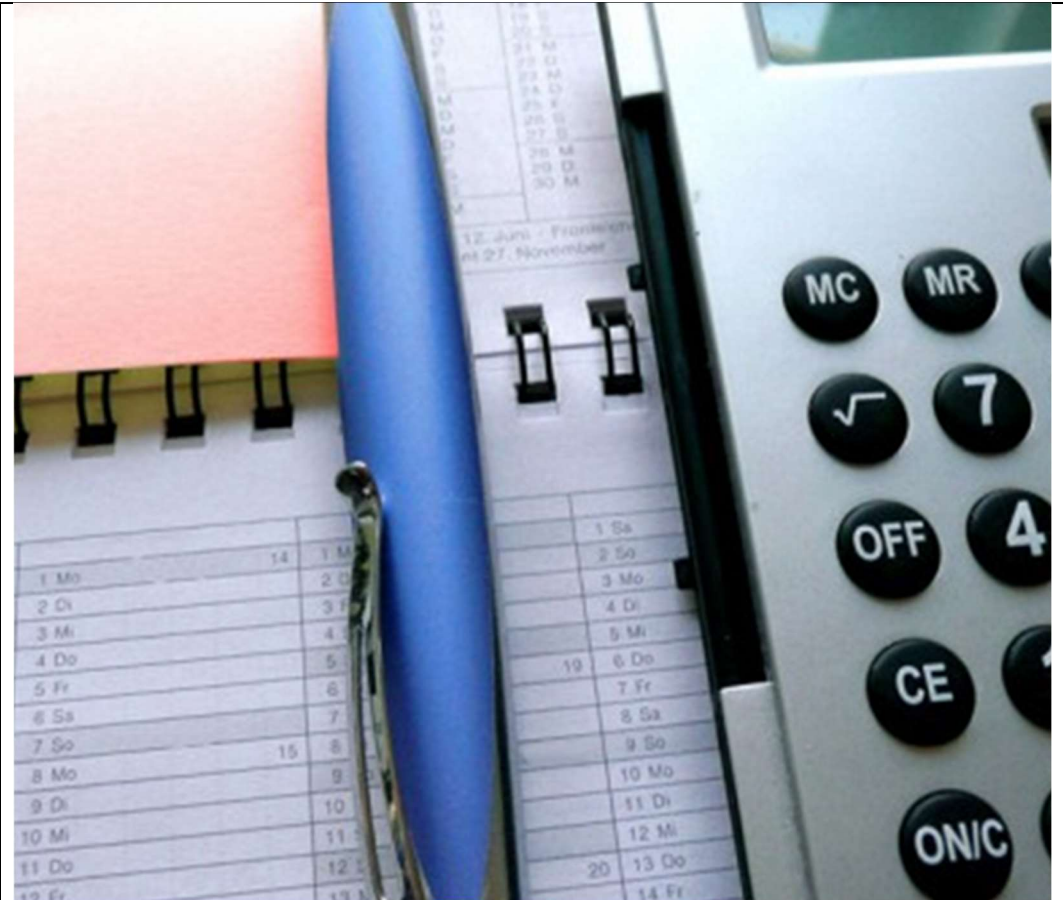
* Assume voter authorization of a RAP Tax in 2025/26

City of Bountiful, Utah

FY2022-2023 Operating & Capital Budget

Budget Resources:

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



Administrative Cost Reimbursement

Administrative Services Charges to Enterprise & RDA Departments:

Administrative Services Reimbursement to General Fund Departments:

Department	FY2023 Budget	General Fund Department	FY2023 Budget
Recycling	\$59,585	Legal	\$24,525
Storm Water	106,419	Executive	134,376
Water	393,223	Human Resources	70,997
Power	605,020	Information Technology	211,912
Golf	130,000	Finance	351,456
Landfill	99,789	Treasury	524,656
Sanitation	110,415	Government Buildings	20,202
Cemetery	75,788	Engineering	106,929
Redevelopment Agency (RDA)	5,154	Parks	73,423
		Planning	66,917
Total	\$1,585,393	Total	\$1,585,393

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

FY 2023 Budget – \$2,582,080 Transfer from Light & Power Fund to the General Fund

Historically, Bountiful has budgeted for the transfer of 10% of Electric Metered Sales from the Light & Power Fund to the General Fund. The approved FY2023 transfer of \$2,582.080 represents 8.4% of total budgeted expenditures in the Light & Power Fund.

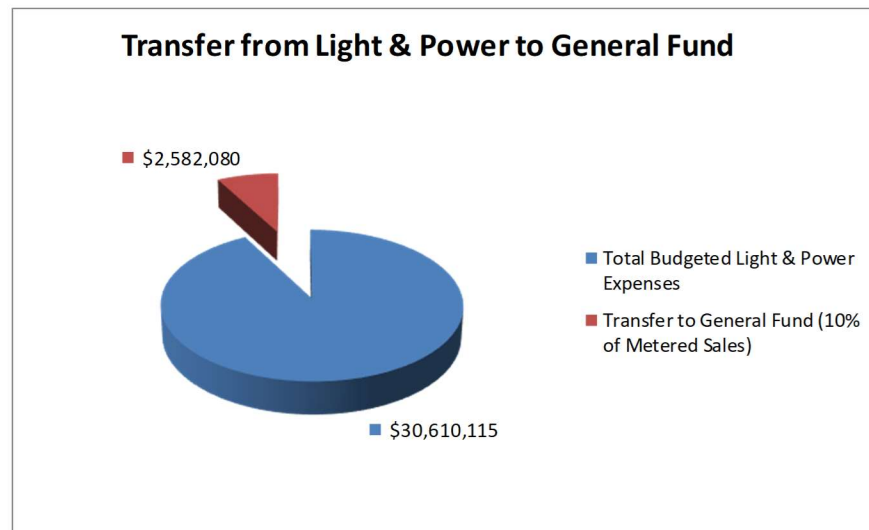
The transferred funds are used each year to help cover the costs of important services like police, street maintenance and snow removal, fire and emergency medical services, parks, and similar City services. The utility transfer helps keep property taxes in Bountiful low. The transfers also provide a 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.

Fiscal Year 2022 - 2023 (Tentative Budget):

Total Budgeted Light & Power Expenses	\$ 30,601,221
Transfer to General Fund (10% of Metered Sales)	\$ 2,582,080
Percent of Total Budgeted Expenses	8.4%

Fiscal Year 2022 - 2023 (Final Budget):

Total Budgeted Light & Power Expenses	\$ 30,610,115
Transfer to General Fund (10% of Metered Sales)	\$ 2,582,080
Percent of Total Budgeted Expenses	8.4%



Transfer from Landfill Fund to Recycling Fund

FY 2023 Budget – \$75,000 Transfer from Landfill Fund to the Recycling Fund

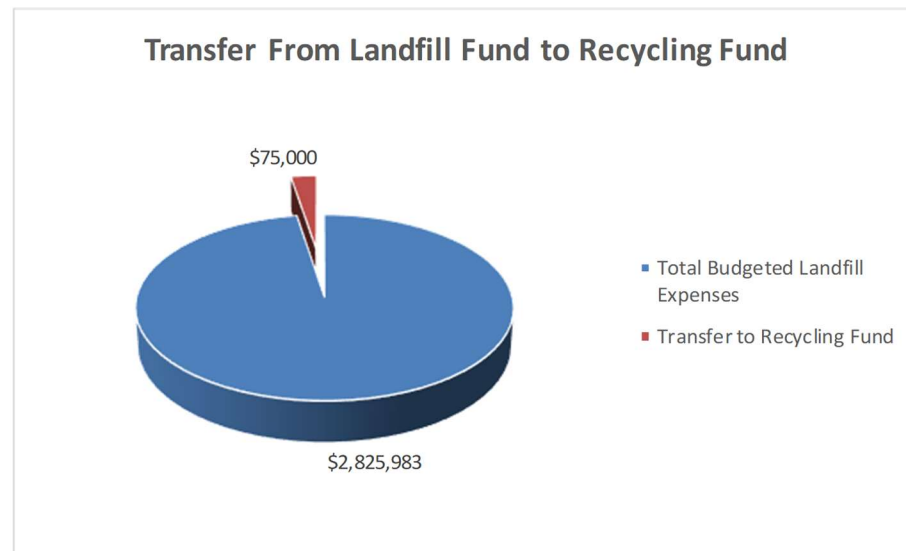
This approved transfer of \$75,000 from the Landfill Fund to the Recycling Fund is made to subsidize operations of the City's recycling operations in order to avoid user fee increases to customers during a period of a difficult global recycling market. It is anticipated that the recycling market will stabilize in the near future and a subsidy transfer will not be necessary, until such time, this transfer ensures continued recycling services while not significantly increasing customer rates. The FY 2023 transfer of \$75,000 represents 2.7% of total budgeted expenditures in the Landfill Fund.

Fiscal Year 2022 - 2023 (Tentative Budget):

Total Budgeted Landfill Expenses	\$ 2,823,977
Transfer to Recycling Fund	\$ 75,000
Percent of Total Budgeted Expenses	2.7%

Fiscal Year 2022 - 2023 (Final Budget):

Total Budgeted Landfill Expenses	\$ 2,825,983
Transfer to Recycling Fund	\$ 75,000
Percent of Total Budgeted Expenses	2.7%



ORGANIZATION AT-A-GLANCE

The City of Bountiful was incorporated under the laws of the Territory of Utah in 1892 and operates under a manager form of government providing services as authorized by its charter. The city covers a 14 square mile area in South Davis County and is governed by a City Council elected at large and comprised of a mayor and five council members. The mayor and two council members are elected for a four-year term and the other three council members are elected two years later for a four-year term. The City Manager is appointed by the City Council and is under contract as the Chief Administrative Official of the City. All Department Heads and staff report to the City Manager. The current population of the City is 45,762 and the City organization delivers services with the assistance of approximately 224 full-time equivalent positions with a budget in Fiscal Year 2022-2023 of \$80,557,747.

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 3.0% Cost of Living Allowance.
- Health insurance premium increase of 4.0%.
- No new positions funded unless approved in support of a Council desired policy priority.
- Budget must be balanced with respect to ongoing revenues versus ongoing expenditures/expenses and one-time revenues and/or transfers from fund balance/retained earnings versus one-time expenditures/transfers to fund balance/retained earnings.
- Operation and Maintenance expense category increases only as required by contract or agreement.
- Capital expenses must be supported by the approved long-term capital plan.

SERVICE LEVEL CHANGES SUMMARY

The budget for Fiscal Year 2022-2023 includes the following service level changes:

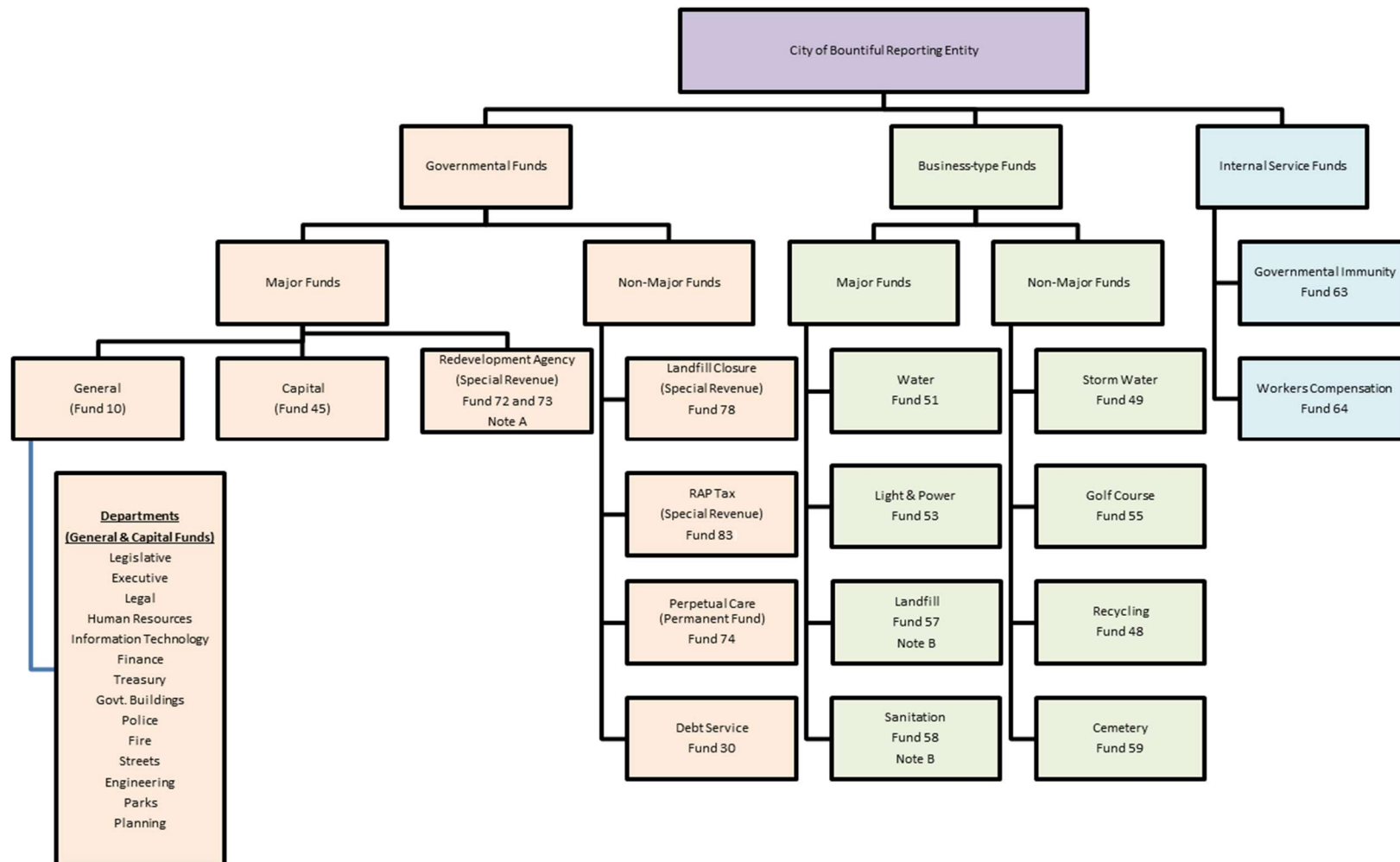
- New Full-time position in Landfill – to better balance workload in Streets, Storm Water and Sanitation, Landfill departments
- New Full-time position in Sanitation – to better balance workload in Streets, Storm Water and Sanitation, Landfill departments

Changed fee amounts:

- Various increases in Engineering and Planning departments related to planning and development (see fees schedule for details)
- Storm Water fee increase of \$0.50 per Equivalent Residential Unit (ERU)
- Increase of 3.0% in electric metered sales rate
- Various increases in Cemetery fees

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.



DETAIL DESCRIPTION OF FUNDS

GOVERNMENTAL FUNDS

General Fund

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

Capital Projects Fund

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

Redevelopment Agency (RDA) Funds

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

Landfill Closure Fund

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

Recreation Arts and Parks Tax (RAP Tax) Fund

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

Cemetery Perpetual Care Fund

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

Debt Service Fund

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

BUSINESS-TYPE FUNDS

Recycling Fund

The Recycling Fund accounts for the monthly recycling charges and monthly costs to pay the third-party recycling contractor.

Storm Water Fund

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

Water Fund

The Water Fund accounts for the activities of the City's culinary water source and distribution system comprised of 8 wells, 13 booster stations (38 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 employees and fleet serving all residential and some business locations within the City. This fund accounts for any operating and capital expenses incurred to provide these services.

Cemetery Fund

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

Risk Management Fund

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

Workers' Compensation Fund

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

Fund-Department Matrix

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

•Departments (Funds 10 and 45)

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

Debt Service Fund (Modified Accrual / Cash basis budgeting)

- Fund 30

Special Revenue Funds (Modified Accrual / Cash basis budgeting)

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

Enterprise Funds (Modified Accrual / Cash basis budgeting)

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

Internal Service Funds (Modified Accrual / Cash basis budgeting)

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

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. To assure this result, expenditures should be kept within appropriations, and revenues should be estimated conservatively so as to avoid unexpected deficits.
- Long-range budget planning is both desirable and essential for avoiding deficits. Budgets in operating funds should be prepared on a three-year basis to assure that critical problems can be foreseen and solutions planned before emergencies arise.

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

Multi-Year / Long-Term Capital Planning

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

Cash Management and Investments

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

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

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

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

Debt Management

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

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

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

Fund Balance and Reserves

Purpose Statement

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

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

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

a. General Fund

Reserve Target Level

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

Reserve Conditions of Use

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

b. Capital Projects Fund

Reserve Target Level

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

Reserve Conditions of Use

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

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

c. **Enterprise Funds**

Reserve Target Level

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

Reserve Target Level Exception

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

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

Reserve Conditions of Use

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

2. **Equity Balance Decline Policy**

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

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

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

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

3. **Negative Equity Balance Policy**

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

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

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

5. **Prior Reserve Policy Replacement**

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

Risk Management

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

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

- The City has an all-risk property insurance policy with a total insured value of \$226,155,215 that includes various category limits, some of which are as follows:
 - a. Buildings and contents limit of \$154,305,000 and \$32,042,000 respectively with a \$50,000 deductible per category,
 - b. Mobile equipment/contractors equipment limit of \$1,210,215 with a \$50,000 deductible,
 - c. Earthquake coverage of \$10,000,000 with a 2% / \$250,000 deductible,
 - d. Flood coverage of \$10,000,000 for facilities that are located outside the standard report zone with a \$250,000 deductible, and
 - e. The City is self-insured for property loss above the limits and below the retentions/deductibles. The operating departments of the General Fund or proprietary funds assume the financial responsibility for risk retained by the City for property damage.
- A boiler and machinery policy is also maintained with a \$50,000,000 policy limit and \$25,000 deductible for all areas with the exception of power generation, distribution and transmission locations which carry a \$100,000 deductible.
 - The Treasurer is covered under a \$1,700,000 bond with a \$15,000 deductible.
 - The City also has public employee dishonesty insurance (an employee blanket bond and commercial crime) with a \$500,000 limit per occurrence and a \$5,000 deductible.
 - For workers compensation coverage the City is self-insured up to \$750,000, with commercial excess insurance up to statutory limits plus a \$1,000,000 limit on employer's liability. To cover the self-insured portion there is established a Workers Compensation Fund (an internal service fund).

PROJECTED CHANGES IN FUND BALANCES (APPROPRIATED GOVERNMENTAL FUNDS)

City of Bountiful

Changes in Governmental Fund Balances (appropriated)

Fiscal Years Ending June 30, 2021 through 2023

	General	Capital Projects	Redevelopment Agency	Landfill Closure	RAP Tax	Cemetery Perpetual Care	Debt Service	Total Governmental Funds
Fund Balance (<u>as of 6/30/2021</u>)	6,560,687	24,451,883	8,266,610	888,436	526,312	2,259,778	21,338	\$ 42,975,044
Prior Period Adjustments								-
Estimated Revenues (<u>as of 6/30/2022</u>)	18,232,570	5,082,493	1,311,385	3,231	731,500	117,854	101	25,479,134
Estimated Expenditures (<u>as of 6/30/2022</u>)	(20,248,596)	(4,694,166)	(1,460,926)	-	(893,320)	(1,623)	(11)	(27,298,642)
Estimated Transfers In (Out)	2,422,905	483,479						2,906,384
Estimated Fund Balance (<u>as of 6/30/2022</u>)	<u>\$ 6,967,566</u>	<u>\$ 25,323,689</u>	<u>\$ 8,117,069</u>	<u>\$ 891,667</u>	<u>\$ 364,492</u>	<u>\$ 2,376,009</u>	<u>\$ 21,428</u>	<u>\$ 44,061,920</u>
Estimated Beginning Fund Balance (<u>as of 7/1/2022</u>)	\$ 6,967,566	\$ 25,323,689	\$ 8,117,069	\$ 891,667	\$ 364,492	\$ 2,376,009	\$ 21,428	\$ 44,061,920
Budgeted Revenues (<u>as of 6/30/2023</u>)	19,567,466	12,393,635	1,206,146	4,800	714,000	122,000	679,904	34,687,951
Budgeted Expenditures (<u>as of 6/30/2023</u>)	(22,017,466)	(8,042,435)	(2,309,427)	-	(969,120)	(1,740)	(787,629)	(34,127,817)
Transfers and Contributions In (Out):								-
RAP Tax		875,119			(334,619)			540,500
Light & Power Contribution	2,450,000							2,450,000
Total Transfers and Contributions	<u>2,450,000</u>	<u>875,119</u>	<u>-</u>	<u>-</u>	<u>(334,619)</u>	<u>-</u>	<u>-</u>	<u>2,990,500</u>
Net Increase (Decrease) in Fund Balance	-	5,226,319	(1,103,281)	4,800	(589,739)	120,260	(107,725)	3,550,634
Estimated Fund Balance (<u>as of 6/30/2023</u>)	<u>\$ 6,967,566</u>	<u>\$ 30,550,008</u>	<u>\$ 7,013,788</u>	<u>\$ 896,467</u>	<u>\$ (225,247)</u>	<u>\$ 2,496,269</u>	<u>\$ (86,297)</u>	<u>\$ 47,612,554</u>
Percentage Change	0.0%	20.6%	-13.6%	0.5%	-161.8%	5.1%	-502.7%	8.1%

Major Changes

Capital Projects Fund

The Capital Projects fund balance is projected to increase by 20.6% due primarily to receipt of bond proceeds from a general obligation bond for construction of a park property and citywide trail system.

Redevelopment Agency

The Redevelopment Agency fund balance is projected to decrease by 13.6% due to development costs at the Renaissance Town Center project, Bountiful Town Square development and acquisition of the former Washington Elementary property for development into recreational property.

RAP Tax

The RAP Tax fund balance is projected to decrease by 161.8% due primarily to transfer of funds for reimbursing the Capital Projects Fund for development expenses of Creekside Park and the Bountiful Town Square development that were paid by the Capital Projects Fund in advance.

Debt Service

The Debt Service fund balance is projected to decrease by 502.7% due mostly to net effect of transactions such as bond issuance costs and principal and interest payments related to the newly issued general obligation bond for construction of a park property and citywide trail system.

PROJECTED CHANGES IN NET POSITION (PROPRIETARY FUNDS)

City of Bountiful

Changes in Proprietary Funds Net Position

Fiscal Years Ending June 30, 2021 through 2023

	Water	Light & Power	Landfill & Sanitation	Storm Water	Golf Course	Recycling	Cemetery	Total Enterprise Funds	Governmental Activities - Liability Insurance & Workers Compensation
Net Position (<u>as of 6/30/2021</u>)	31,667,392	63,739,060	16,049,192	8,825,895	3,977,411	23,992	6,631,930	\$ 130,914,872	\$ 2,830,270
Prior Period Adjustments								-	-
Estimated Revenues (<u>as of 6/30/2022</u>)	5,474,220	28,001,423	3,113,939	1,945,036	1,684,277	582,456	798,915	41,600,266	713,511
Estimated Expenses (<u>as of 6/30/2022</u>)	(4,745,735)	(28,230,279)	(3,202,796)	(1,655,071)	(1,924,140)	(636,816)	(755,287)	(41,150,124)	(1,170,525)
Estimated Transfers In (Out)	-		(240,368)			95,000		(145,368)	-
Estimated Net Position (<u>as of 6/30/2022</u>)	<u>\$32,395,877</u>	<u>\$63,510,204</u>	<u>\$ 15,719,967</u>	<u>\$9,115,860</u>	<u>\$ 3,737,548</u>	<u>\$ 64,632</u>	<u>\$6,675,558</u>	<u>\$131,219,646</u>	<u>\$ 2,373,256</u>
Estimated Beginning Net Position (<u>as of 7/1/2022</u>)	<u>\$32,395,877</u>	<u>\$63,510,204</u>	<u>\$ 15,719,967</u>	<u>\$9,115,860</u>	<u>\$ 3,737,548</u>	<u>\$ 64,632</u>	<u>\$6,675,558</u>	<u>\$131,219,646</u>	<u>\$ 2,373,256</u>
Budgeted Revenues (<u>as of 6/30/2023</u>)	5,538,000	29,235,221	3,190,847	2,031,918	1,723,500	582,200	764,500	43,066,186	664,684
Budgeted Expenses (<u>as of 6/30/2023</u>)	(6,715,199)	(28,028,035)	(4,138,568)	(2,337,284)	(1,944,022)	(632,885)	(578,200)	(44,374,193)	(1,021,810)
Transfers and Contributions In (Out):								-	-
Contribution to the General Fund		(2,582,080)						(2,582,080)	
Transfer between the Landfill & Recycling Funds			(75,000)			75,000		-	
Total Transfers and Contributions	-	(2,582,080)	(75,000)	-	-	75,000	-	(2,582,080)	-
Net Increase (Decrease) in Net Position	(1,177,199)	(1,374,894)	(1,022,721)	(305,366)	(220,522)	24,315	186,300	(3,890,087)	(357,126)
Estimated Net Position (<u>as of 6/30/2023</u>)	<u>\$31,218,678</u>	<u>\$62,135,310</u>	<u>\$ 14,697,246</u>	<u>\$8,810,494</u>	<u>\$ 3,517,026</u>	<u>\$ 88,947</u>	<u>\$6,861,858</u>	<u>\$127,329,559</u>	<u>\$ 2,016,130</u>
Percentage Change	-3.6%	-2.2%	-6.5%	-3.3%	-5.9%	37.6%	2.8%	-3.0%	-15.0%

Major Changes

Recycling Fund

The net position of the Recycling Fund is projected to increase by 37.6% due largely to improving recycling market conditions and continued support from a budgeted \$75,000 transfer in from the Landfill fund as authorized by the City Council.

Liability Insurance and Workers Compensation Funds

The net position of the Liability Insurance Fund and Workers Compensation Funds are both projected to decline by a collective 15.0% due mostly to higher volume and dollar value of claims along with rising reinsurance premiums.

MAJOR REVENUE SOURCES

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

Governmental Funds

Property Tax (General Property Taxes; Property Tax for Debt Service; Fees in Lieu of Property Tax; Tax Increment): \$12,605,365

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: \$11,538,589

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

Utility Franchise and Related Taxes: \$3,570,000

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

Grants & Intergovernmental (Class C Road Funds & County Highway/Transit Tax) \$3,430,800

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

Contribution from the Light & Power Fund \$2,450,000

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

\$28,075,817

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

Sale of Water

\$5,305,000

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

Refuse Collection Fees & Landfill Charges

\$3,132,447

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

Golf Course Fees

\$1,702,500

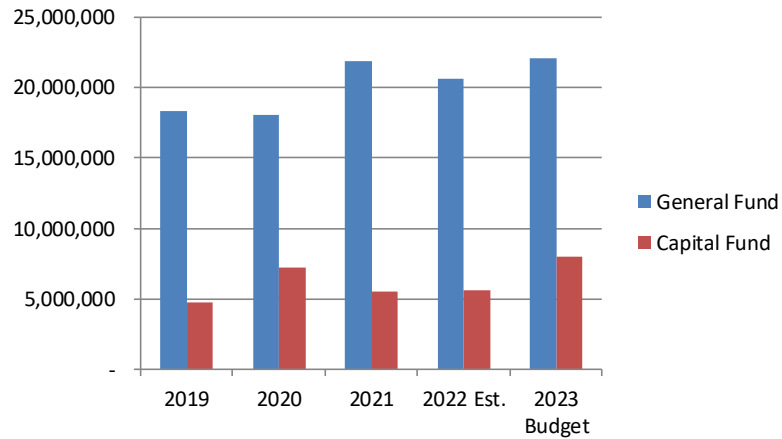
This revenue source represents the total of greens fees, cart rentals and pro shop sales from patrons visiting Bountiful Ridge Golf Course. Course revenues are seasonal in nature being affected by the onset of winter weather conditions and the timing of the arrival of spring since the course is located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

KEY FINANCIAL AND BUDGETARY TRENDS (REVENUES)

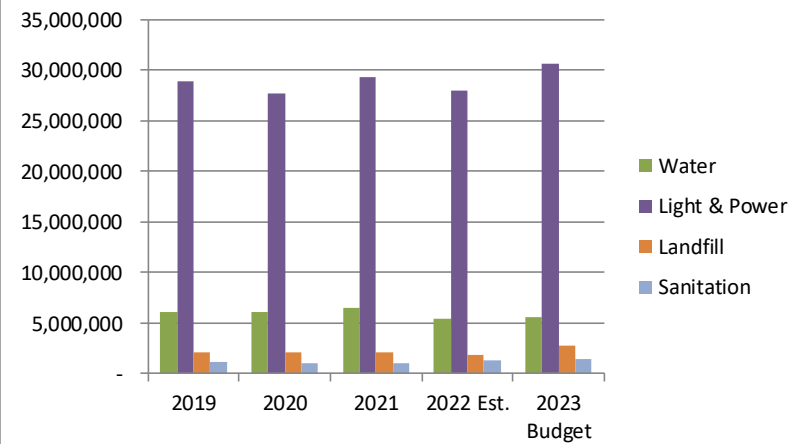
City of Bountiful Key Financial Trends Revenues (Total Reporting Entity)

<u>Fund</u>	<u>Fiscal Year 2019</u>	<u>Fiscal Year 2020</u>	<u>Fiscal Year 2021</u>	<u>Fiscal Year 2022 Est.</u>	<u>Fiscal Year 2023 Budget</u>
General Fund	18,295,596	18,012,385	21,818,395	20,655,475	22,017,466
Capital Fund	4,699,998	7,258,946	5,500,422	5,565,972	8,042,435
Total General & Capital Funds	22,995,594	25,271,331	27,318,817	26,221,447	30,059,901
Debt Service Fund	654	513	226	101	787,629
RAP Tax	578,796	637,745	699,869	731,500	1,303,739
RDA Revolving Loan	333,085	258,080	351,939	177,264	502,000
RDA Operating	1,300,418	1,365,762	1,140,711	109,008	1,807,427
Cemetery Perpetual Care	125,140	132,419	121,575	117,854	1,740
Landfill Closure	23,875	18,254	4,351	3,231	-
Total Special Revenue Funds	2,361,314	2,412,260	2,318,445	1,138,857	3,614,906
Recycling	436,300	423,980	440,440	582,456	657,200
Storm Water	1,817,743	1,765,468	2,154,029	1,945,036	2,031,918
Water	6,131,424	6,091,569	6,517,853	5,474,220	5,538,000
Light & Power	28,888,097	27,781,428	29,271,442	28,001,423	30,610,115
Golf	1,203,009	1,565,507	1,757,677	1,684,277	1,944,022
Landfill	2,106,891	2,123,871	2,108,483	1,806,673	2,825,983
Sanitation	1,128,881	1,110,485	1,114,268	1,307,266	1,387,585
Cemetery	605,840	655,990	830,142	798,915	578,200
Total Enterprise Funds	42,318,185	41,518,298	44,194,334	41,600,266	45,573,023
Computer Replacement	43,801	45,326	49,746	79,211	97,799
Liability Insurance	430,989	418,004	433,197	743,779	696,700
Workers Compensation	314,917	319,700	306,588	153,732	176,377
Total Internal Service Funds	789,707	783,030	789,531	976,722	970,876
Total Revenues (with transfers)	68,465,454	69,985,432	74,621,353	69,937,393	81,006,335

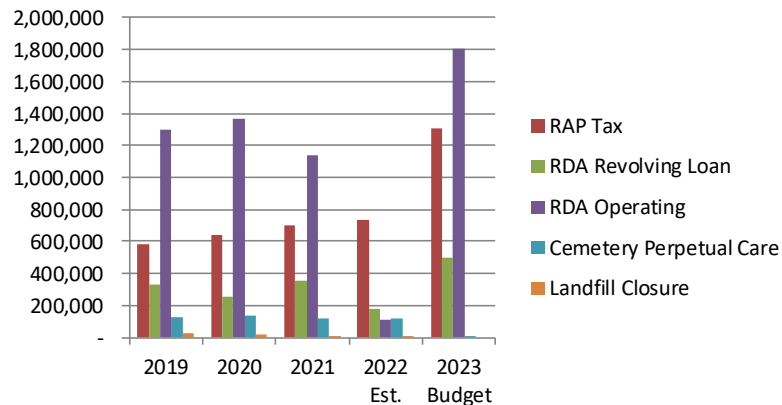
General & Capital Fund Revenues



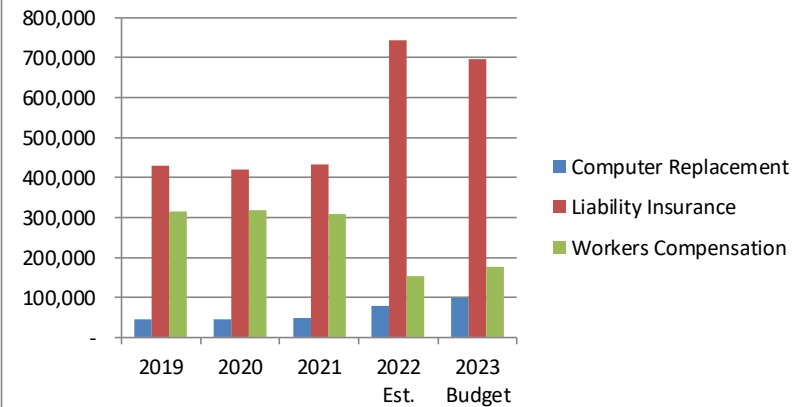
Enterprise Fund Revenues



Special Revenue Fund Revenues



Internal Service Fund Revenues



KEY FINANCIAL AND BUDGETARY TRENDS (EXPENDITURES / EXPENSES)

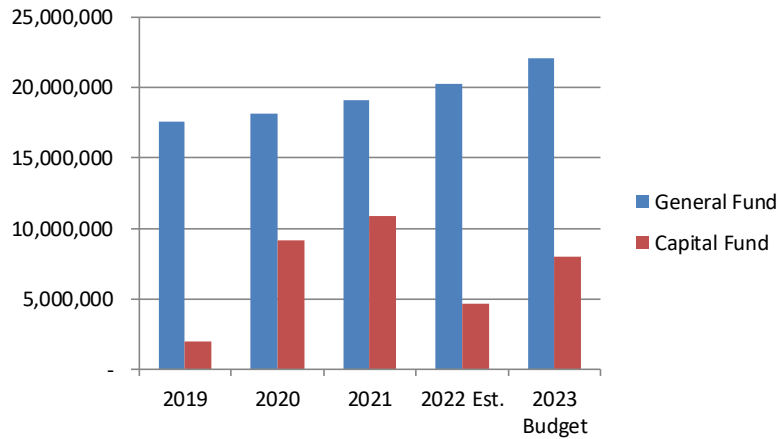
City of Bountiful

Key Financial Trends

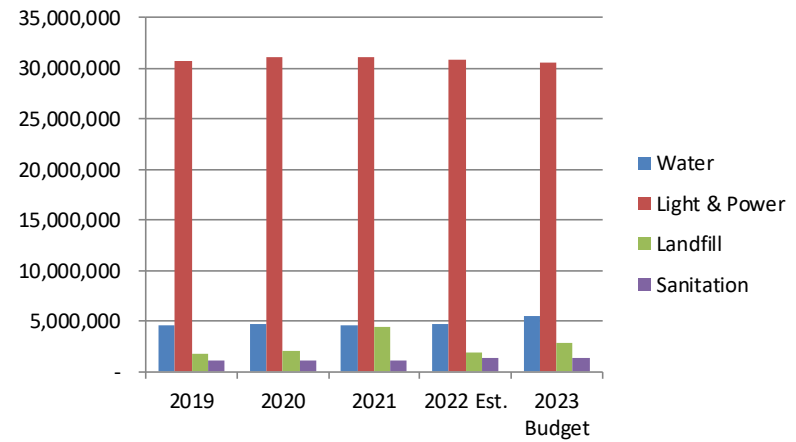
Expenditures/Expenses (Total Reporting Entity)

<u>Fund</u>	<u>Fiscal Year 2019</u>	<u>Fiscal Year 2020</u>	<u>Fiscal Year 2021</u>	<u>Fiscal Year 2022 Est.</u>	<u>Fiscal Year 2023 Budget</u>
General Fund	17,597,857	18,082,883	19,121,512	20,248,596	22,017,466
Capital Fund	1,956,136	9,155,904	10,894,110	4,694,166	8,042,435
Total Governmental Funds	19,553,993	27,238,787	30,015,622	24,942,762	30,059,901
Debt Service Fund	14	12	15	11	787,629
RAP Tax	509,665	641,681	550,394	893,320	1,303,739
RDA Revolving Loan	552,143	1,847	2,416	1,351,918	502,000
RDA Operating	1,867,111	2,614,655	670,135	109,008	1,807,427
Cemetery Perpetual Care	1,301	1,206	1,548	1,623	1,740
Landfill Closure	-	-	-	-	-
Total Special Revenue Funds	2,930,220	3,259,389	1,224,493	2,355,869	3,614,906
Recycling	586,625	650,812	653,387	636,816	657,200
Storm Water	1,170,083	1,233,346	1,215,379	1,655,071	2,031,918
Water	4,518,311	4,676,025	4,555,678	4,745,735	5,538,000
Light & Power	30,645,141	31,038,959	31,038,138	30,753,649	30,610,115
Golf	1,686,782	1,768,135	1,764,528	1,924,140	1,944,022
Landfill	1,697,885	1,966,656	4,426,436	1,851,583	2,825,983
Sanitation	1,052,195	1,055,820	1,059,453	1,351,213	1,387,585
Cemetery	544,142	582,950	562,640	755,287	578,200
Total Enterprise Funds	41,901,164	42,972,703	45,275,639	43,673,494	45,573,023
Computer Replacement	26,430	55,928	63,449	79,211	97,799
Liability Insurance	525,558	504,502	576,083	836,652	696,700
Workers Compensation	379,706	652,692	583,026	333,873	176,377
Total Internal Service Funds	931,694	1,213,122	1,222,558	1,249,736	970,876
Total Expenditures/Expenses (with transfers)	65,317,085	74,684,013	77,738,327	72,221,872	81,006,335

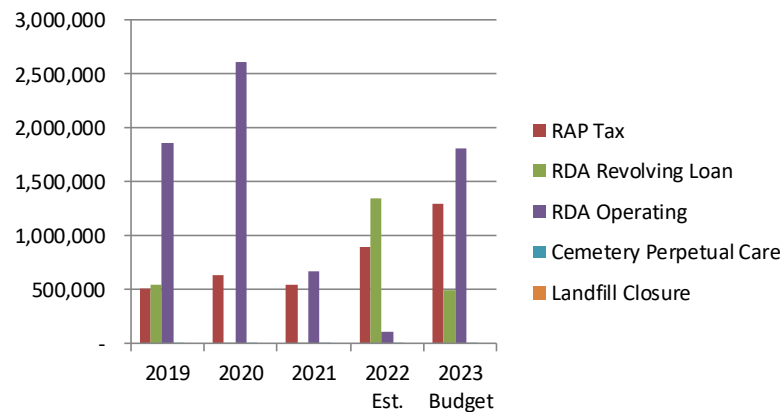
General & Capital Fund Expenditures



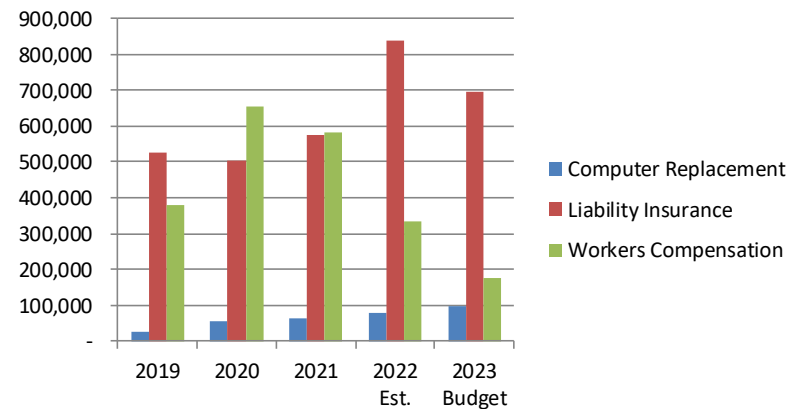
Enterprise Fund Expenses



Special Revenue Fund Expenditures



Internal Service Fund Expenditures



POSITION SUMMARIES

Fiscal Year 2021-2022

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

Fiscal Year 2020-2021

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

Fiscal Year 2019-2020

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

Fiscal Year 2018-2019

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

Fiscal Year 2017-2018

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

Fiscal Year 2016-2017

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

FISCAL YEAR 2015-2016

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

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

SUPPLEMENTAL COMMUNITY AND STATISTICAL INFORMATION

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

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

City of Bountiful Community Comparative Statistics									
City	2022 Est. Population	Persons Under 18 years 2021 est.	Persons 65 years & over 2021 est.	Average Household Size	2020 Est. Median Household Income	2022 Average Home Assessed Value	CY 2021 Gross Taxable Sales	Square Miles	Center Lane Miles
CENTERVILLE	16,785	28.4%	20.0%	3.0	\$100,230	\$546,000	\$632,213,870	6.0	63.96
CLEARFIELD	32,238	30.5%	7.1%	3.1	\$62,374	\$378,000	\$398,467,598	7.8	72.41
CLINTON	23,597	34.2%	8.4%	3.6	\$88,023	\$457,000	\$362,870,976	5.5	76.9
FARMINGTON	24,775	35.7%	9.6%	3.4	\$99,208	\$648,000	\$705,888,495	7.8	83.41
FRUIT HEIGHTS	6,091	30.3%	16.3%	3.0	\$98,438	\$727,000	\$38,359,834	2.2	23.73
KAYSVILLE	32,976	36.5%	9.6%	3.6	\$103,730	\$640,000	\$533,680,742	10.1	116.34
LAYTON	83,291	30.7%	9.4%	3.1	\$81,067	\$499,000	\$2,202,820,259	20.7	270.79
NORTH SALT LAKE	22,300	30.8%	8.1%	2.9	\$80,064	\$575,000	\$614,079,526	8.3	63.12
SOUTH WEBER	8,125	31.5%	7.6%	3.6	\$115,639	\$560,000	\$70,552,248	4.6	31.84
SUNSET	5,515	27.0%	11.5%	3.3	\$63,697	\$331,000	\$65,420,119	1.5	18.83
SYRACUSE	33,331	38.9%	7.2%	3.8	\$103,522	\$535,000	\$351,098,001	8.7	122.63
WEST POINT	11,430	29.5%	6.2%	3.6	\$99,226	\$492,000	\$116,256,568	7.2	48.15
WEST BOUNTIFUL	5,957	26.5%	15.6%	3.2	\$99,797	\$573,000	\$379,691,290	3.0	26.21
WOODS CROSS	11,659	31.0%	6.3%	3.2	\$85,453	\$469,000	\$529,414,742	3.6	34.62
AVERAGE	22,719	31.5%	10.2%	3.3	\$91,462	\$530,714	\$500,058,162	6.9	75.21
BOUNTIFUL	45,438	29.4%	14.5%	3.1	\$83,660	\$574,000	\$808,243,558	14.0	158.96

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

City of Bountiful Community Comparative Statistics					PRIOR YEAR PRESENTED FOR COMPARISON PURPOSES				
City	2021 Est. Population	2019 Median Resident Age	Average Household Size	2019 Est. Median Household Income	2021 Average Home Assessed Value	CY 2020 Gross Taxable Sales	Square Miles	Center Lane Miles	
CENTERVILLE	17,587	37.3	3.1	\$97,957	\$414,000	\$538,284,090	6.0	63.96	
CLEARFIELD	32,118	28.4	3.1	\$63,238	\$286,000	\$348,140,362	7.8	72.41	
CLINTON	22,499	30.9	3.4	\$86,221	\$338,000	\$325,288,687	5.5	76.9	
FARMINGTON	25,339	31.8	3.4	\$111,750	\$494,000	\$522,278,132	7.8	83.41	
FRUIT HEIGHTS	6,221	40.6	3.4	\$102,306	\$540,000	\$31,978,648	2.2	23.73	
KAYSVILLE	32,390	31.0	3.6	\$104,519	\$479,000	\$477,070,528	10.1	116.34	
LAYTON	78,014	31.9	3.1	\$76,032	\$375,000	\$1,858,707,143	20.7	270.79	
NORTH SALT LAKE	20,948	30.5	3.0	\$89,395	\$454,000	\$408,250,749	8.3	63.12	
SOUTH WEBER	7,836	32.5	3.5	\$113,178	\$410,000	\$68,228,974	4.6	31.84	
SUNSET	5,364	33.1	3.0	\$65,359	\$247,000	\$58,318,829	1.5	18.83	
SYRACUSE	31,458	29.4	3.8	\$104,548	\$400,000	\$334,511,656	8.7	112.16	
WEST POINT	10,957	31.7	3.5	\$97,234	\$369,000	\$105,922,035	7.2	48.15	
WEST BOUNTIFUL	5,800	36.7	3.3	\$100,379	\$372,000	\$338,649,677	3.0	26.21	
WOODS CROSS	11,431	31.0	3.3	\$81,260	\$310,000	\$440,968,941	3.6	34.62	
AVERAGE	21,997	32.6	3.3	\$92,384	\$392,000	\$418,328,461	6.9	74.46	
BOUNTIFUL	43,981	33.9	2.9	\$81,669	\$434,000	\$728,717,723	14.0	158.96	
Sources: www.tax.utah.gov ; www.udot.utah.gov ; www.city-data.com ; www.daviscountyutah.gov/assessor									

GLOSSARY

ACFR –Annual Comprehensive Financial Report.

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

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

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

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

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

Budget officer - City Manager.

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

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

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

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

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

CIP - Capital Improvement Project(s)/Program.

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

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

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

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

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

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

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

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

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

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

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

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

FEMA – Federal Emergency Management Agency.

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

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

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

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

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

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

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

ICMA - International City Managers Association.

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

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

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

Interfund transactions - Financial transactions between funds.

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

Management Team - City Manager and Department heads.

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

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

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

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

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

Ordinance - A local ordinance is a municipal legislative enactment.

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

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

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

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

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

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

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

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

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

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

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

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

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

UDOT - Utah Department of Transportation.

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