Bountiful City, Utah

Operating & Capital Budget
Fiscal Year 2027 (July 1, 2026, to June 30, 2027)

Final Adopted Budget

BOUNTIFUL
EST. 1847

Bountiful City, Utah

Fiscal Year 2027 Operating & Capital Budget

Final Adopted Budget

Presented to:	Department Budgets from:
Mayor: Kate Bradshaw **City Council:** Millie Segura-Bahr Dan Bell Beth Child Richard Higginson Matt Murri	Gary R. Hill – **City Manager** Tyson C. Beck, CPA – **Assistant City Manager** Bradley Jeppsen, JD – **City Attorney** David Burgoyne – **Finance Director** Jessica Sims – **Human Resources Director** Charles Benson – **Streets & Sanitation Director** Brock Hill – **Parks Director** Allen R. Johnson – **Light & Power Director** Edward Biehler – **Police Chief** Lloyd Cheney, PE, PLS – **City Engineer & Public Works Director** Kraig Christensen – **Water Director** Greg Martin – **Information Technology Director** Francisco Astorga, AICP – **Planning & Economic Development Director**

Prepared by:

Tyson Beck – **Assistant City Manager**
Gary Hill – **City Manager**
Jessica Sims – **Human Resources Director**

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Fiscal Year 2027 Operating & Capital Budget

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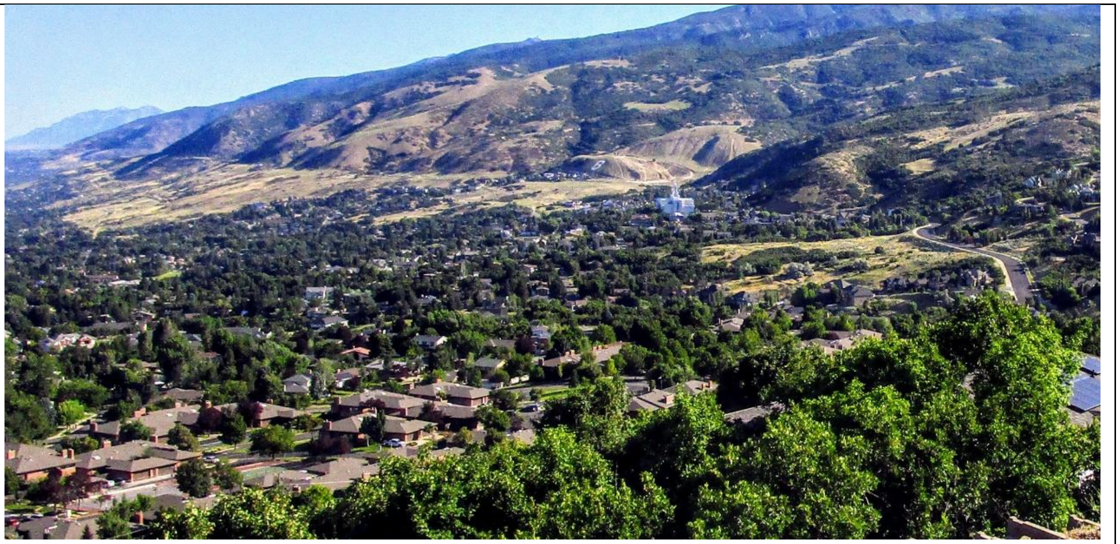


City Manager Letter

The Honorable Kate Bradshaw, Mayor
Members of City Council

Dear Mayor and City Council,

We present you with Bountiful City's consolidated Budget for Fiscal Year 2027 which begins on July 1, 2026, and ends on June 30, 2027. 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 policy priorities upon which the budget is structured.

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

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

The budget contains no increase in general property tax. There are 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 2.5% 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 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 **Bountiful City, Utah** for its Annual Budget for the fiscal year beginning **July 1, 2025.** To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe this current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award. Bountiful City has now received the Distinguished Budget Presentation Award for ten consecutive years.

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

Tyson Beck, CPA
Assistant City Manager

GFOA Distinguished Budget Presentation Award

Bountiful City, Utah

<u>Budget Award Years</u>

Fiscal Year 2016-2017
Fiscal Year 2017-2018
Fiscal Year 2018-2019
Fiscal Year 2019-2020
Fiscal Year 2020-2021
Fiscal Year 2021-2022
Fiscal Year 2022-2023
Fiscal Year 2023-2024
Fiscal Year 2024-2025
Fiscal Year 2025-2026

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 Bountiful City. Items in Tier 1 are considered to need more attention than items in lower Tiers.

TIER 1

Financial Balance & Accountability

- Pay-as-you-go
- Transparency
- Balanced revenue sources
- Mindful stewardship over public funds and City resources

Open, Accessible, & Interactive Government

- Encourage community engagement
- Consistent transparent communication
- Customer relations
- Adequate professional, well-trained staff
- Deploy user-friendly information, clear processes, and online tools
- Resident education of City services and resources

Sustainable Future Bountiful

- Long-term vision in planning
- Balanced housing mix
- Clean, safe neighborhoods
- Active transportation implementation
- Long-term resource management planning

Proactive, Compatible Econ. Development

- Lower the tax burden of residents
- Broaden the tax base
- Foster the growth of jobs & services
- Creative redevelopment
- Target Sales Tax opportunity areas

TIER 2

Improve & Maintain Infrastructure

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

Quality & Varied Recreational Opportunities

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

Preserve Community Identity & Vitality

- Vibrant and accessible Main Street
- Consistent community events
- Public arts
- History preservation
- Public safety

TIER 3

Public Safety & Emergency Preparedness

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

Regional Cooperation & Collaboration

- Shared facilities
- Strong relationships
- Economies of scale

Summary of Proposed Budgets

BOUNTIFUL CITY BUDGET SUMMARY (condensed)
Fiscal Year 2027

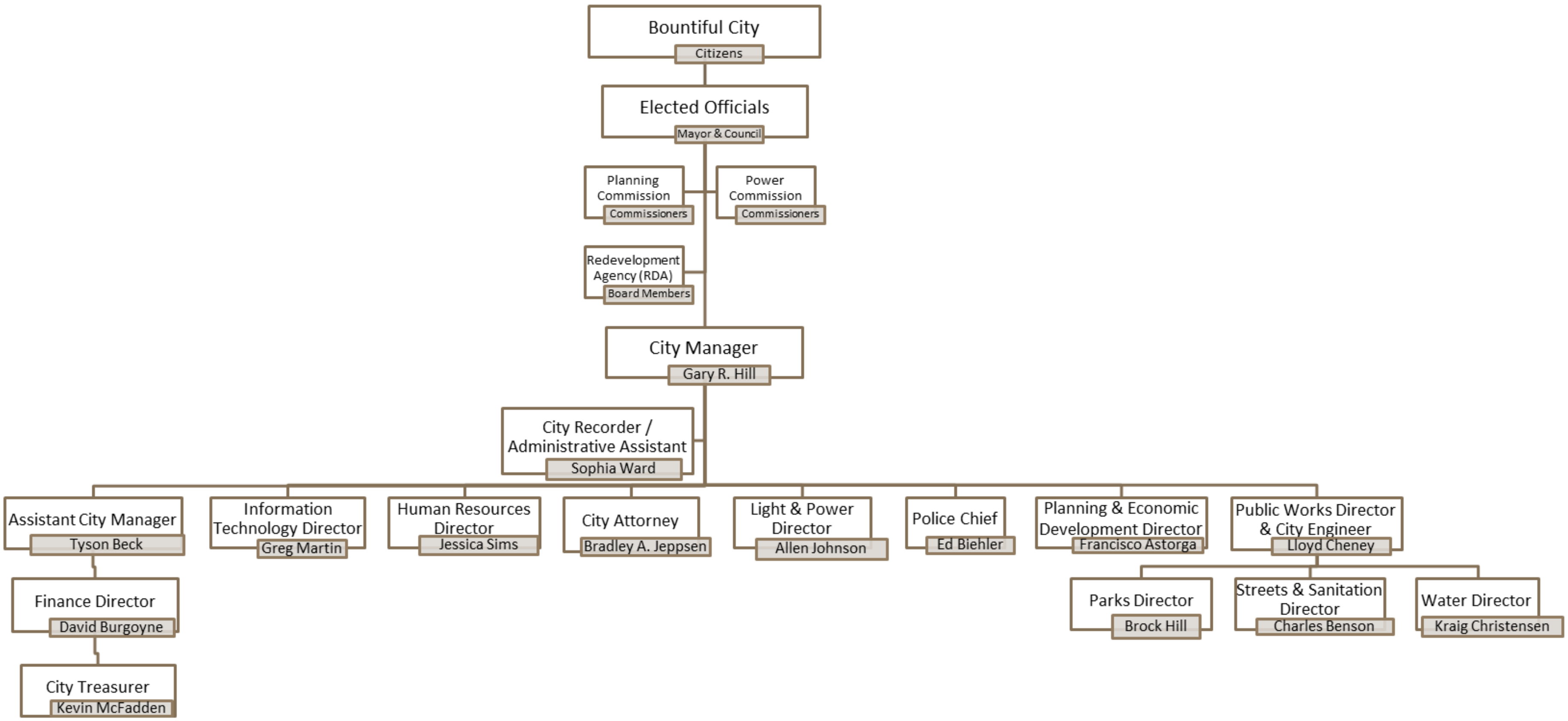
REVENUES:	TOTAL
Property Taxes & Fees-in-Lieu of Property Taxes	3,883,000
Property Tax - Debt Service	565,419
Property Tax Increment - Redevelopment Agency	959,824
Sales Taxes, Transient Room Tax & Recreation, Arts & Parks (RAP) Taxes	12,587,049
Utility Franchise, Municipal Energy Sales Taxes & E911 Telephone Revenue	4,506,000
Licenses & Permits (Business Licenses, Building & Street Opening Permits, Subdivision Fees)	792,000
Sanitation Fees & Charges (Refuse Collection, Recycle Collection, & Landfill)	5,270,480
Grants & Intergovernmental (Liquor Fund Allotment; Class C Road, Grants; Local Highway Transit; Bail Forfeitures)	4,325,366
Cemetery Lot Sales and Related Fees	764,725
Interest Income	3,672,565
Contribution in Aid from outside entities	1,814,097
Fiber Fees	2,361,000
Storm Water Fees	2,176,457
Water metered sales	7,334,000
Golf Course Fees & Cart Rental	2,343,000
Electric metered sales	35,947,119
Miscellaneous Income (Lease & Rental Income; Other)	2,962,670
Net use of Fund Balance or Net Position to balance the budget	6,741,647
Inter-City Transfers	5,472,673
Sub-total - Revenues	104,479,091
Adjustment for Inter-City Revenue & Transfers	(5,472,673)
NET REVENUES	**99,006,418**

Summary of Proposed Budgets (continued)

BOUNTIFUL CITY BUDGET SUMMARY (condensed)
Fiscal Year 2027

EXPENDITURES & EXPENSES:	TOTAL
Legislative (Mayor, Council and Community Engagement)	1,057,244
Executive & Legal (City Manager, City Recorder; Civil and Prosecution)	946,275
Administration (Human Resources; Payroll; Information Technology; Finance; Utility Billing/Customer Service)	1,441,516
Police (Police and Dispatch Services)	12,648,390
Fire & Emergency Medical Services (provided via Interlocal agreement with the South Davis Metro Fire Agency)	3,000,381
Streets (Includes construction, maintenance and snowplowing)	7,970,787
Engineering & Planning (Public Works; Building Inspection; Licensing and Code Enforcement)	1,708,134
Parks, Trails, & Government Buildings	2,846,955
Debt Service	570,177
Fiber	7,203,809
Storm Water	2,824,944
Water	7,368,151
Light & Power	43,080,097
Golf Course	2,723,006
Sanitation (Refuse Collection, Recycle Collection, and Landfill)	4,967,562
Cemetery	839,575
Redevelopment Agency	884,102
Recreation Arts and Parks (RAP) Tax	398,900
Cemetery Perpetual Care	1,160
Landfill Closure	0
Internal Service (Computer Replacement, Liability Insurance, Worker's Compensation)	1,997,926
Sub-total - Expenditures & Expenses	104,479,091
Adjustment for Inter-City Revenue & Transfers	(5,472,673)
NET EXPENDITURES & EXPENSES	**99,006,418**

City Organizational Chart



Budget Calendar

Budget Calendar - Bountiful City

Fiscal Year 2027 (July 1, 2026 to June 30, 2027)

Planning and Preparation	Date	Notes
City Council and Staff Retreat (begin)	Thursday, January 15, 2026	To discuss overall vision, priorities, budget framework, process, guidelines and other planning (including budget committee dates and times)
City Council and Staff Retreat (end)	Friday, January 16, 2026	
First Look - Revenue forecasting meeting	Thursday, February 5, 2026	City Manager, Assistant City Manager, Finance Director, Assistant Finance Director, Accountant/Treasurer
Preliminary Personnel Services Projection	Thursday, February 5, 2026	From Human Resources for first look by City Manager and Assistant City Manager
Budget templates and forms distribution to departments	Tuesday, February 10, 2026	Excel (operating/capital and rates/fees, and long-term capital plan) with Word narratives
Revised Personnel Services Projections to departments	Tuesday, February 17, 2026	From Human Resources for use of departments
Quarterly Management Team Meeting - Budget Discussion	Thursday, March 19, 2026	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	Monday, March 9, 2026	Completed templates - Budget (narrative and numeric data), Rates & Fees; Long-term Capital (narrative and numeric)
Department Budget Reviews with City Manager (begin)	Monday, March 23, 2026	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 26, 2026	Final reviews and follow-up meetings, as needed. Final balancing and adjusting of revenues and expenses/expenditures
Draft Council Budget Committee document for department review	Monday, March 30, 2026	City Manager and department head review and approval of document prior to printing for Council Budget Committees
Distribute Council Budget Committee document	Monday, April 6, 2026	10 bound copies (Mayor, Council, City Manager, Assistant City Manager, City Recorder, Display copy, File copy). Digital copies to departments
Council Budget Committee Meetings (begin)	Monday, April 27, 2026	Various City locations
Council Budget Committee Meetings (end)	Wednesday, May 6, 2026	Various City locations
Implement Council Committee budget adjustments, if any	Thursday, May 7, 2026	Council Committee Budget document becomes City's Tentative Budget document (in the absence of major revisions)
Post internal transfer and admin. reimbursement *Specific* and *Enterprise Fund accounting data* to City website	Thursday, May 7, 2026	Public notices regarding the City's reimbursement to the General Fund for services provided to Enterprise Funds, and any internal tranfers from an Enterprise Fund to another City fund. Class A noticing at least seven days before the public hearing (§ 10-6-135.5)
Mail, email and post Enterprise Fund Transfer notices (first notice)	Thursday, May 7, 2026	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 12, 2026	Set June 9 public hearing date during the 7:00 p.m. City Council Meeting to open the FY2026 budget and review the FY2027 budget, fees, etc.. Must present the tentative budget on or before first meeting of May (§ 10-6-111). Must establish time and place of public hearings (§ 10-6-113)
Tentative Budgets available for public review	Wednesday, May 13, 2026	Available in City Recorder's Office and City website from May 13 to June 9. Must be publicly available at least 10 days prior to adoption of final budget (§ 10-6-112)
Publish notices of Tentative Budget and the various public hearings	Tuesday, May 26, 2026	Publish public hearing and transfer notices on the Public Notice Website; City Website; and at City Hall at least 7 days before the public hearing (i.e., Class A Notice (§ 63G-30-102)). Hearing for budget (§ 10-6-113), hearing for executive compensation increase (§ 10-3-818), hearings for enterprise fund transfers (§ 10-6-135.5)
Departments submit current year budget amendment requests	Thursday, May 28, 2026	Amendments adjusted, if needed, by Assistant City Manager and Finance Director prior to submission to City Manager for approval
Present City's Tentative Budget with any needed adjustments for final adoption and hold various Public Hearings	Tuesday, June 9, 2026	Public hearing to reopen current year budget for amendment; public hearing for adoption of FY2027 budget, rates, fees, taxes, Utah Retirement rates and 2027-2036 Long-Term Capital Plan; public hearing for executive compensation schedules; public hearings for enterprise fund transfers to other funds. (§ 10-6-114; 10-3-818; 10-6-135.5;)
Adopt City's current year amendments and final City new year Budget	Tuesday, June 9, 2026	Adopt City Final Budget (with all components) before June 30th (§ 10-6-118) and current year budget amendments by City ordinance
Present RDA's Final Budget and hold Public Hearings	Tuesday, June 9, 2026	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 9, 2026	Adopt budget by RDA resolution (§ 10-6-118)
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 budget that included transfers from the Enterprise funds to other City funds. Also ensure that *Specific* and *Enterprise Fund accounting* information has remained on the City's social media and website and alerts the public that it was adopted (7-day notice)	Wednesday, June 10, 2026	Postings must be done within seven days of adoption (§ 10-6-135.5(6)(ii)). If there were no changes during the budget adoption process the posting of *enterprise fund accounting data* step is not necessary as it was completed with the original posting (May 4th), but the budget approval alert step is still necessary
Enter proposed City property tax rate and property tax revenue in the Utah Certified Tax Rates system.	Wednesday, June 10, 2026	Enter in system (www.taxrates.utah.gov) and send copy of City ordinance or resolution to Davis County Clerk/Auditor
Mail, email and post Enterprise Fund Transfer notices (60-day notice)	Thursday, June 11, 2026	All three utility bill runs 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 (§ 10-6-135.5(6)(i))
Print and bind new year budget	Thursday, June 11, 2026	6 copies (Mayor & Council); 12 copies (Departments); 3 copies (City Recorder, Display copy, File copy); 2 extra copies
Email Final Adopted Budget to City Recorder to post to website	Monday, June 15, 2026	http://www.bountifulutah.gov/Financial-Reports
Email digital copies and distribute bound copies of budget	Tuesday, June 16, 2026	Department Heads and budget staff; Outside entities
Submit to the State Auditor's Office the specific enterprise fund information for each enterprise fund transfer (30-day notice)	Wednesday, June 17, 2026	As contained in the adopted budget document uploaded to the State Auditor reporting website (§ 10-6-135.5(6)(iii))
Upload Final Budget to the State Auditor's website	Wednesday, June 17, 2026	Must be submitted within 30 days after adoption (§ 10-6-118)
Extract account numbers and new year budget amounts from templates and posting to Munis accounting system. Upload budget into Munis for reporting	Thursday, July 2, 2026	Format extracted data in Excel, add columns for MUNIS posting; convert to .CSV and finally eliminate commas and save as pipe deliminated

Annual Statistics

Miscellaneous Statistics

Statistic/Data Measured	Unit of Measure	Basis	Fiscal Year 2025	Fiscal Year 2024	Fiscal Year 2023
Date of Incorporation			December 14, 1892	December 14, 1892	December 14, 1892
Form of government			Council-Manager by Ordinance	Council-Manager by Ordinance	Council-Manager by Ordinance
Area (Square miles)			14	14	14
Population	Total (Utah estimate)		45,024	44,309	44,566
	Percentage of population age 65 and older		14.9%	14.7%	14.5%
	Percentage of population under age 18		29.1%	29.6%	29.7%
Property Values	Real Property (Market Value)	Calendar Year	$9,223,331,936	$8,892,552,981	$8,575,350,313
	Personal Property (Market Value)	Calendar Year	$96,649,763	$100,375,230	$103,841,458
	Centrally Assessed Property (Market Value)	Calendar Year	$32,448,837	$27,050,387	$24,830,467
Miles of streets (total)		Fiscal Year	161	161	160
Miles of streets (overlayed during FY)		Fiscal Year	3	2	5
Miles of streets (reconstructed during FY)		Fiscal Year	0.52	0.41	0.65
Number of street lights		Fiscal Year	2,106	2,099	2,073
City employees	Full-time equivalent positions	Fiscal Year	231	225	223
Total Payroll	Full and part time positions	Fiscal Year	$18,740,141	$17,093,801	$16,914,622
Fire protection:	Number of stations (operated by South Davis Metro Fire Service Area)	Fiscal Year	2	2	2
	Fire apparatus (assigned to stations in Bountiful)	Fiscal Year	5	5	5
	EMS apparatus (assigned to stations in Bountiful)	Fiscal Year	4	4	4
Police protection:	Number of stations	Fiscal Year	1	1	1
	Number of patrol units	Fiscal Year	23	23	24
	Armed Law Enforcement (sworn personnel)	Fiscal Year	38	38	38
	Non-Armed Law Enforcement (non-sworn personnel)	Fiscal Year	25	24	24

Annual Statistics (continued)

Miscellaneous Statistics

Statistic/Data Measured	Unit of Measure	Basis	Fiscal Year 2025	Fiscal Year 2024	Fiscal Year 2023
Municipal water department:	Average daily gallons consumed	Fiscal Year	3,174,632	3,839,437	3,512,670
	Number of service lines	Fiscal Year	11,191	11,110	11,105
	Miles of water mains	Fiscal Year	180	180	180
	Number of fire hydrants	Fiscal Year	1,723	1,716	1,707
Sanitation & Recycling:	Number of Sanitation collection trucks	Fiscal Year	16	15	14
	Tons of waste collected and landfilled	Fiscal Year	88,783	76,882	67,540
	Tons of recyclables collected (service began December 1, 2008)	Fiscal Year	1,772	1,793	1,955
Storm Water:	Miles of Encased Storm Drains	Fiscal Year	73.74	72.86	72.74
	Miles of Concrete lined open ditch	Fiscal Year	1.37	1.37	1.37
	Miles of storm drains inspected (during FY)	Fiscal Year	4.80	4.09	1.43
	Miles of street gutters cleaned (during FY)	Fiscal Year	160.93	160.93	160.27
Power and light:	Miles of distribution & transmission lines	Fiscal Year	270	269	267
	Number of connections	Fiscal Year	17,358	17,303	17,259
	Kilowatt hours sold	Fiscal Year	288,383,268	276,066,839	291,431,986
	Electric Generation Capacity	Fiscal Year	38.6 MW	38.6 MW	38.6 MW
Building Permits Issued:	Total single family and multi-family permits issued	Fiscal Year	30	351	50
Recreation and culture:	Number of parks	Fiscal Year	17	18	18
	Number of picnic areas	Fiscal Year	29	29	29
	Number of tennis courts	Fiscal Year	18	18	18
	Number of soccer fields	Fiscal Year	12	12	9
	Number of ball diamonds	Fiscal Year	9	9	9
	Number of Trail Heads	Fiscal Year	4	3	3
	Number of swimming pools (South Davis Recreation District)	Fiscal Year	1	1	1
	Number of ice rinks (South Davis Recreation District)	Fiscal Year	1	1	1
	Number of Libraries (Davis County)	Fiscal Year	1	1	1
	Number of golf courses (18 holes)	Fiscal Year	1	1	1
	Number of art centers (Bountiful Davis Arts Center)	Fiscal Year	1	1	1
Ordinances Passed by City Council		Fiscal Year	8	9	7
Resolutions Passed by City Council		Fiscal Year	13	18	18
Registered (active) voters		Calendar Year	25,795	26,821	26,295
Ballots Cast		Calendar Year	10,105	23,435	18,624
Pecentage of registered voters voting		Calendar Year	39.17%	87.38%	70.83%

Employees (Full-Time Equivalents)

FTE Summary by Department and Fund

Fiscal Year 2027

Department Name	Fund	FT FTE	FT HRS	PT FTE	PT HRS	TOTAL FTE	TOTAL HRS
Legislative	General	0.50	1,040	0.38	780	0.88	1,820
Legal	General	2.60	5,408	0.46	950	3.06	6,358
Executive	General	2.00	4,160	0.00	0	2.00	4,160
Information Systems	General	4.00	6,240	0.00	0	4.00	6,240
Human Resources	General	2.00	4,264	0.00	1,040.00	2.00	5,304
Finance	General	8.00	16,640	1.60	3,328	9.60	19,968
Government Buildings	General	1.00	2,080	0.56	1,166	1.56	3,246
Police	General	62.00	128,960	10.30	21,406	72.30	150,366
Streets	General	17.95	37,336	1.06	2,200	19.01	39,536
Parks	General	10.00	20,800	9.63	20,026	19.63	40,826
Engineering	General	5.50	11,440	0.37	760	5.87	12,200
Planning	General	4.00	8,320	0.00	0	4.00	8,320
	Total General Fund	119.55	246,688	24.34	51,656	143.89	298,344
Recycling	Sanitation	2.00	4,160	0.50	1,040	2.50	5,200
Storm Water	Storm Water	5.25	10,920	0.82	1,700	6.07	12,620
Water	Water	15.00	31,200	1.25	2,600	16.25	33,800
Power	Power	38.00	79,040	1.83	3,812	39.83	82,852
Golf	Golf	6.00	12,480	10.43	21,700	16.43	34,180
Landfill	Sanitation	6.95	14,456	2.64	5,500	9.59	19,956
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	82.55	171,704	19.42	40,392	101.97	212,096
Liability	Liability	0.50	1,040	0.00	0	0.50	1,040
Workers Compensation	Workers Comp	0.55	1,144	0.00	0	0.55	1,144
	Total Internal Service Funds	1.05	2,184	0.00	0	1.05	2,184
RDA	RDA	0.30	4,034	0.50	4,699	0.80	8,733
	TOTAL ALL FUNDS	203.45	424,610	44.26	96,747	247.71	521,357

Inter-City Revenues & Transfers

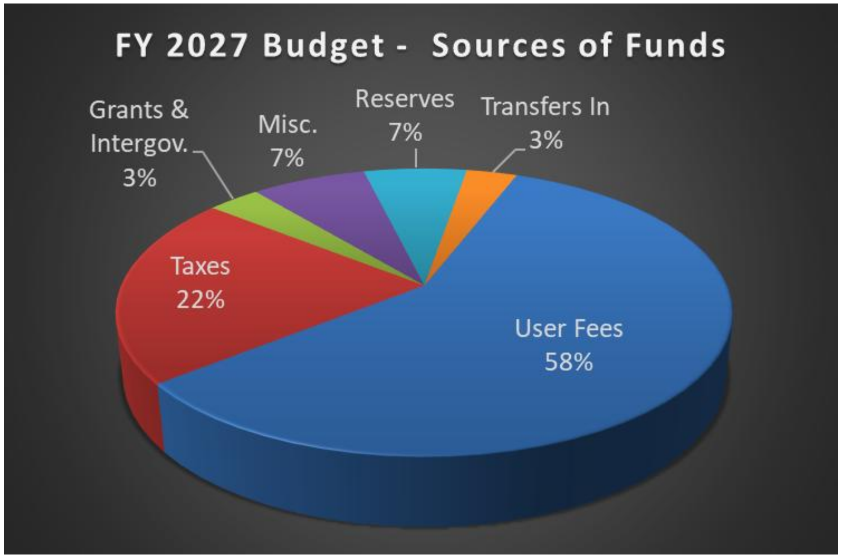
BOUNTIFUL CITY INTER-CITY REVENUE OR TRANSFERS
Fiscal Year 2027

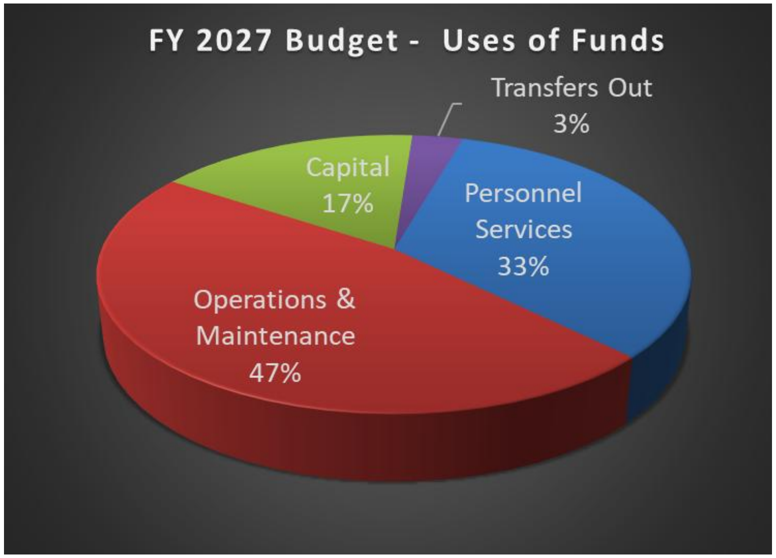
FUND NUMBER	FUND NAME & DESCRIPTION	AMOUNT	TOTAL FUND
10	**General Fund**		
	Transfer from Light & Power	3,230,000	
	Total General Fund		3,230,000
45	**Capital Projects Fund**		
	Transfer from RAP Tax Fund	87,000	
	Total Capital Projects Fund		87,000
61	**Computer Replacement Fund**		
	Charges for Services - Information Tech. Srvcs.	351,953	
	Total Computer Maintenance Fund		351,953
63	**Liability Insurance Fund**		
	Charge for Services - Insurance Coverage Srvcs.	831,172	
	Total Liability Insurance Fund		831,172
64	**Worker's Compensation Insurance Fund**		
	Charge for Services - W.C. Coverage Srvcs.	972,548	
	Total Worker's Compensation Fund		972,548
TOTAL			**5,472,673**

Budget Summary

Overview:

Bountiful City's budget is comprised of 30 departments or functions within 16 funds. General tax supported activities include administration, police, fire, parks, and streets. Fee supported activities include storm water, fiber, water, electric power, golf, sanitation (recycling collection, refuse collection, landfill), and cemetery. There are also specialized funds to account for activities such as general liability, workers compensation insurance, centralized computer operations and Recreation Arts and Parks (RAP) Tax.





Bountiful City, Utah

Fiscal Year 2027 Operating & Capital Budget

Final Adopted Budget

General & Capital Projects Funds:

- General Fund Revenue Summary
- General Fund Expenditure Summary
- Capital Projects Fund Revenue Summary
- Capital Projects Fund Expenditure Summary
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- Planning, Licensing & Code Enforcement

General Fund Revenue Summary

1	GENERAL FUND - REVENUES BY TYPE										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	2023	2024	2025	Actual	Estimate	2026 Est.	2026 Budget	2026 Budget	2027 Budget	Change	3
4														4
5	TAXES AND FEES-IN-LIEU													5
6	101010	311000	General Property Taxes	3,604,646	3,551,334	3,535,222	2,294,326	1,237,049	3,531,375	3,600,150		3,535,000	(65,150)	6
7	101010	312000	Prior Yrs'Taxes-Delnquent	82,227	99,550	126,700	123,641	5,480	129,121	90,000		120,000	30,000	7
8	101010	315000	Fees-In-Lieu Of Prop Tax	212,625	230,958	222,747	75,575	142,503	218,078	230,000		224,000	(6,000)	8
9	101020	313000	Sales & Use Tax-General	3,476,373	2,132,150	6,481,194	2,830,793	5,971,379	8,802,172	8,856,142		9,651,799	795,657	9
10	101020	313010	Sales & Use Tax-West Btfl	257,333	229,775	260,897	107,986	156,283	264,268	223,300		255,000	31,700	10
11	101030	314010	Utility Tax-Telephone	195,137	194,012	188,860	60,429	120,000	180,429	185,000		180,000	(5,000)	11
12	101030	314020	Utility Tax-Natural Gas	1,295,459	1,269,993	871,159	156,045	716,000	872,045	1,000,000		880,000	(120,000)	12
13	101030	314030	Utility Tax-Electricity-MESU	1,816,458	1,984,376	2,158,097	1,124,635	1,023,000	2,147,635	2,100,000		2,150,000	50,000	13
14	101030	314040	Utility Tax-Cable	317,107	287,054	265,385	61,142	195,000	256,142	250,000		256,000	6,000	14
15	101030	314050	Transient Room Tax - 1% STR	10,754	17,994	15,059	3,979	10,400	14,379	19,000		16,000	(3,000)	15
16	101030	341900	E911 Telephone Revenue	678,668	691,870	979,153	497,497	543,258	1,040,755	1,087,090		1,040,000	(47,090)	16
17	101040	311100	Property Tax Increment - RDA	4,018	4,011	3,902	0	4,000	4,000	4,000		4,000	0	17
18	Sub-total			11,950,805	10,693,077	15,108,374	7,336,049	10,124,352	17,460,401	17,644,682	0	18,311,799	667,117	18
19														19
20	LICENSES & PERMITS													20
21	102000	321000	Business Licenses	68,474	68,742	63,132	69,093	14,907	84,000	72,000		80,000	8,000	21
22	102000	322100	Building Permits	434,103	797,595	560,044	273,276	276,724	550,000	550,000		550,000	0	22
23	102000	322600	Street Opening Permits	113,046	105,341	146,175	55,430	60,000	115,430	110,000		115,000	5,000	23
24	102000	341300	Zoning & Subdivision Fees	(22,640)	30,773	65,894	23,886	26,114	50,000	45,000		45,000	0	24
25	Sub-total			592,983	1,002,451	835,245	421,685	377,745	799,430	777,000	0	790,000	13,000	25
26														26
27	GRANTS & INTERGOVERNMENTAL													27
28	103000	331210	FEMA Federal Assistance	0	152,192	34,988	0	0	0	0		0	0	28
29	103000	334100	Federal Grants - Miscellaneous	13,137	57,781	84,880	74,036	45,081	119,116	17,500		14,000	(3,500)	29
30	103000	334200	Federal Grants-VictimsAdvocate	24,586	23,343	33,067	0	12,000	12,000	35,000		30,000	(5,000)	30
31	103000	334500	Federal Bulletprf Vest Grant	2,400	0	0	0	0	0	0		0	0	31
32	103000	334600	Federal Byrne/JAG Grant	6,778	5,978	6,742	0	6,700	6,700	6,700		6,700	0	32
33	103000	334700	Federal Grants-COVID Response	2,602,590	0	0	0	0	0	0		0	0	33
34	103000	335100	State Grants - Miscellaneous	170,674	152,491	25,507	53,137	17,500	70,637	24,000		50,000	26,000	34
35	103000	335110	State-DavisMetroNarc.SF/HIDTA	8,703	5,227	1,039	1,243	2,000	3,243	6,000		3,200	(2,800)	35
36	103000	335600	Class 'C' Road Fund Allot	1,943,693	1,974,677	2,275,234	749,795	1,440,710	2,190,505	1,975,000		2,190,505	215,505	36
37	103000	335700	County Hwy/Transit SlsTx-Contr	984,229	1,002,237	1,026,161	331,152	680,000	1,011,152	989,625		1,000,000	10,375	34
38	103000	335800	State Liquor Fund Allot	43,827	43,774	55,026	0	46,000	46,000	46,000		46,000	0	38
39	103000	335900	State DUI OT Reimbursement	5,801	8,048	11,846	1,632	7,054	8,686	6,800		8,500	1,700	39
40	103000	336100	SDMFSA 2006 Bond Agreement Pmt	82,340	83,498	83,935	0	85,581	85,581	84,961		84,961	0	40
41	Sub-total			5,888,757	3,509,245	3,638,423	1,210,994	2,342,626	3,553,620	3,191,586	0	3,433,866	242,280	41

General Fund Revenue Summary (continued)

GENERAL FUND - REVENUES BY TYPE												
Account Number		Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
CHARGES FOR SERVICES												
104000	341400	Traffic School Fees	9,199	5,721	3,803	874	1,800	2,674	5,000		3,000	(2,000)
104000	342200	Spec Protective Services	19,332	21,498	12,299	10,833	14,813	25,645	11,500		20,000	8,500
104000	342300	School Rsrc Offcr Reimb	157,120	157,120	186,880	0	186,880	186,880	186,880		186,880	0
104000	342400	Dispatch Services	396,702	396,702	551,036	342,768	342,768	685,536	685,536		699,246	13,710
104000	343000	Streets & Public Improv	63,856	46,855	57,065	12,628	49,372	62,000	62,000		62,000	0
104000	344500	Maint Of County Grounds	1,500	1,500	3,000	0	3,000	3,000	3,000		3,000	0
104000	344600	Rec Dist Acctg & Maint	194,592	230,157	229,800	101,110	121,392	222,502	241,290		230,376	(10,914)
104000	362045	Rental - Park Boweries	19,680	18,860	19,770	4,385	15,115	19,500	19,500		19,500	0
104000	362046	Rent - Telecommun Towers	141,040	148,483	163,123	92,835	73,672	166,507	166,206		170,462	4,256
104000	362060	Rental - Misc	4,649	9,997	10,372	4,000	6,761	10,761	10,761		11,165	404
104000	369200	District Court Lease Payments	142,617	148,656	154,879	125,004	36,289	161,293	161,293		167,901	6,608
Sub-total			1,150,286	1,185,548	1,392,026	694,437	851,861	1,546,298	1,552,966	0	1,573,530	20,564
FORFEITURES - DISTRICT COURT												
103100	352000	Fines & Forfeitures	0	156,861	152,106	53,888	98,000	151,888	125,000		150,000	25,000
Sub-total			0	156,861	152,106	53,888	98,000	151,888	125,000	0	150,000	25,000
MISCELLANEOUS REVENUE												
106000	369000	Sundry Revenues	69,091	71,901	79,418	15,735	38,317	54,052	60,000		60,000	0
106000	369002	Community Service Cncl Revenue	9,454	34,614	16,261	0	16,090	16,090	11,000		16,000	5,000
106000	369004	Farmer's Market Revenue	23,255	19,528	25,434	4,138	20,000	24,138	19,000		22,000	3,000
106000	369020	Income From Uncollect Accts	530	525	744	172	428	600	600		600	0
106000	369300	Restitution - Misc	86	0	0	0	0	0	0		0	0
106010	361000	Interest & Investment Earnings	245,208	293,376	260,481	51,254	51,254	102,509	169,695		101,996	(67,699)
106010	361020	Utility Finance Charge	79,821	81,152	77,848	49,695	45,000	94,695	78,000		85,000	7,000
106010	361200	InvestmntUnrealized(Gain)/Loss	(85,303)	79,255	69,955	0	20,000	20,000	0		0	0
106010	361300	Lease Interest-Court Lease	14,442	11,544	8,525	0	5,379	5,379	5,379		2,104	(3,275)
106010	361310	Lease Interest-Tower Rental	35,445	31,055	28,564	0	25,972	25,972	25,972		24,059	(1,913)
106010	361320	Lease Interest - Misc	1,351	2,003	1,628	0	1,239	1,239	1,239		835	(404)
Sub-total			393,380	624,954	568,858	120,994	223,679	344,674	370,885	0	312,594	(58,291)
CONTRIBUTIONS & SURPLUS REVENUE												
108010	381000	Transfer From Other Funds	20,020	644,623	0	0	0	0	0		0	0
108010	383053	Transfer From Light & Power	2,724,379	2,979,729	3,222,651	1,688,454	1,550,174	3,238,628	3,130,000		3,230,000	100,000
		Use of (Addition to) Fund Balance							0			0
Sub-total			2,744,398	3,624,352	3,222,651	1,688,454	1,550,174	3,238,628	3,130,000	0	3,230,000	100,000
TOTAL GENERAL FUND REVENUE			**22,720,609**	**20,796,488**	**24,917,683**	**11,526,501**	**15,568,437**	**27,094,939**	**26,792,119**	**0**	**27,801,789**	**1,009,670**

General Fund Expenditure Summary

1	**GENERAL FUND EXPENDITURES**										Amended			1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number		Account Description	2023	2024	2025	Actual	Estimate	2026 Est.	2026 Budget	2026 Budget	2027 Budget	Change	3
4														4
5	10	4110	Legislative	636,850	602,992	577,306	370,252	486,364	856,616	833,643	0	772,244	(61,399)	5
6	10	4120	Legal	405,022	463,784	522,622	236,543	301,163	537,706	558,432	0	578,138	19,706	6
7	10	4130	Executive	216,156	201,515	233,154	118,084	132,602	250,686	251,900	0	368,137	116,237	7
8	10	4134	Human Resources	180,865	193,968	191,540	101,893	110,961	212,853	215,068	0	241,055	25,987	8
9	10	4136	Information Technology	477,159	417,073	449,688	267,668	278,984	546,653	614,610	0	636,241	21,631	9
10	10	4140	Finance	445,041	584,569	576,920	444,254	173,884	618,138	675,755	0	543,220	(132,535)	10
11	10	4160	General Govt. Buildings	116,821	121,259	132,548	62,263	79,143	141,407	158,980	0	150,394	(8,586)	11
12	10	4210	Police	7,139,205	7,123,436	7,474,432	4,182,094	4,642,866	8,824,960	8,836,417	0	9,131,743	295,326	12
13	10	4215	Police - Reserve Officers	35	0	0	0	0	0	10,000	0	10,287	287	13
14	10	4216	Police - Crossing Guards	137,867	143,055	178,123	95,733	109,176	204,909	204,689	0	204,689	0	14
15	10	4217	Police - School Resource Officer	334,382	407,609	356,799	181,163	230,658	411,821	507,008	0	529,701	22,693	15
16	10	4218	Police - Liquor Law Enf.	38,919	42,453	44,000	16,216	39,205	55,421	55,026	0	55,026	0	16
17	10	4219	Police - Enhanced 911	1,353,367	1,574,858	1,861,728	1,069,210	1,276,528	2,345,738	2,230,357	0	2,292,276	61,919	17
18	10	4220	Fire	2,647,340	2,718,390	2,828,142	1,467,076	1,467,076	2,934,152	2,912,991	2,934,191	3,000,381	87,390	18
19	10	4410	Streets	4,813,778	4,602,491	4,700,430	2,678,516	2,813,774	5,492,290	5,421,881	0	5,490,662	68,781	19
20	10	4450	Engineering	841,135	820,287	861,502	430,492	520,843	951,335	994,963	0	1,012,833	17,870	20
21	10	4510	Parks	1,240,809	1,430,242	1,879,472	1,371,931	962,681	2,334,613	1,701,430	675,608	2,049,461	348,031	21
22	10	4550	Trails	3,657	9,234	10,176	18,370	30,200	48,570	40,000	0	40,000	0	22
23	10	4610	Planning/Licensing/Code Enf.	359,240	398,314	413,746	250,291	277,484	527,774	568,969	0	695,301	126,332	23
24	**TOTAL GENERAL FUND EXPENDITURES**			**21,387,648**	**21,855,529**	**23,292,328**	**13,362,049**	**13,933,592**	**27,295,642**	**26,792,119**	**3,609,799**	**27,801,789**	**1,009,670**	24

Capital Projects Fund Revenue Summary

CAPITAL PROJECTS FUND - REVENUES BY TYPE												
Account Number		Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
TAXES AND FEES-IN-LIEU												
451020	313000	Sales & Use Tax-General	7,169,905	8,697,818	4,643,884	770,406	1,675,627	2,446,033	2,410,358		1,793,250	(617,108)
Sub-total			7,169,905	8,697,818	4,643,884	770,406	1,675,627	2,446,033	2,410,358	0	1,793,250	(617,108)
MISCELLANEOUS REVENUE												
453000	334100	Federal Grants - Miscellaneous	0	157,710	0	0	0	0	0	176,128	0	0
453000	335200	State&LocalGrants-Parks&Trails	0	1,000,000	40,000	0	0	0	0		0	0
456000	369000	Sundry Revenues	15,000	0	0	0	0	0	0		0	0
456000	369030	Repayment Of N/R (Princ)	0	0	37,521	23,043	27,397	50,440	46,628		48,286	1,658
456010	361000	Interest & Investment Earnings	988,673	1,622,739	2,022,829	774,426	774,426	1,548,852	1,366,066		1,541,107	175,041
456010	361014	Interest Income Bond	89,437	23,564	0	0	0	0	0		0	0
456010	361200	InvestmntUnrealized(Gain)/Loss	(225,823)	543,467	414,733	0	150,000	150,000	0		0	0
456010	369040	Interest Earnings - N/R	0	0	25,031	14,488	16,389	30,878	28,435		26,777	(1,658)
456010	369045	Interest Earnings-InterfundAR	7,201	76,791	89,749	73,249	66,000	139,249	93,600		100,000	6,400
456020	364000	Gain on Fixed Asset Sales	58,948	87,050	59,123	1,500	50,000	51,500	55,000		55,000	0
Sub-total			933,436	3,511,321	2,688,986	886,706	1,084,212	1,970,918	1,589,729	176,128	1,771,170	181,441
CONTRIBUTIONS & SURPLUS REVENUE												
456030	369050	Bond Proceeds	7,465,000	0	0	0	0	0	0		0	0
456030	369055	Premium on Bonds Issued	529,837	0	0	0	0	0	0		0	0
456030	369060	Other Borrowing Proceeds	1,000,000	0	0	0	0	0	0		0	0
456030	369070	SBITA-Proceeds	0	194,561	0	0	0	0	0		0	0
458000	385000	Donations/Contributions - Cash	15,000	21,893	28,411	4,645	2,250	6,895	5,000		5,000	0
458010	381083	Transfer From RAP Tax Fund -83	875,119	594,900	613,755	0	76,125	76,125	647,063		87,000	(560,063)
		Use of (Addition to) Fund Balance						0	(652,063)		161,473	813,536
Sub-total			9,884,956	811,354	642,165	4,645	78,375	83,020	0	0	253,473	253,473
TOTAL CAPITAL PROJ. FUND REV.			**17,988,297**	**13,020,493**	**7,975,035**	**1,661,757**	**2,838,214**	**4,499,971**	**4,000,087**	**176,128**	**3,817,893**	**(182,194)**

Capital Projects Fund Expenditure Summary

CAPITAL PROJECTS FUND EXPENDITURES										Amended		
			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar
Account Number		Account Description	2023	2024	2025	Actual	Estimate	2026 Est.	2026 Budget	2026 Budget	2027 Budget	Change
45	4110	Legislative	3,224,272	591,107	2,001,200	2,600	302,400	305,000	305,000	0	285,000	(20,000)
45	4120	Legal	0	0	0	0	0	0	0	0	0	0
45	4130	Executive	0	0	0	0	0	0	0	0	0	0
45	4134	Human Resources	0	0	0	0	0	0	0	0	0	0
45	4136	Information Technology	0	60,871	186,374	117,887	0	117,887	240,000	0	0	(240,000)
45	4140	Finance	17,357	3,968	14,344	17,638	8,000	25,638	36,000	0	21,000	(15,000)
45	4160	General Govt. Buildings	8,700	0	0	0	0	0	0	0	70,000	70,000
45	4210	Police	162,720	1,052,489	874,714	522,023	324,650	846,673	868,668	0	424,668	(444,000)
45	4215	Police Reserves	0	0	0	0	0	0	0	0	0	0
45	4217	Police - School Resource Officer	0	0	0	0	0	0	0	0	0	0
45	4219	Police - Enhanced 911	0	0	0	0	0	0	0	0	0	0
45	4410	Streets	1,926,013	2,579,682	1,195,357	1,346,571	1,445,947	2,792,518	2,487,000	0	2,480,125	(6,875)
45	4450	Engineering	0	214,750	0	0	0	0	0	0	0	0
45	4510	Parks	258,948	103,671	67,849	12,945	77,000	89,945	85,000	0	290,000	205,000
45	4550	Trails	671,234	1,487,139	587,866	1,123	176,125	177,248	176,125	0	247,100	70,975
45	4610	Planning/Licensing/Code Enf.	0	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL PROJECTS FUND EXPENDITURES			**6,269,244**	**6,093,677**	**4,927,704**	**2,020,787**	**2,334,122**	**4,354,909**	**4,197,793**	**0**	**3,817,893**	**(379,900)**
RECAP												
10		Total General Fund	21,387,648	21,855,529	23,292,328	13,362,049	13,933,592	27,295,642	26,792,119	3,609,799	27,801,789	1,009,670
45		Total Capital Projects Fund	6,269,244	6,093,677	4,927,704	2,020,787	2,334,122	4,354,909	4,197,793	0	3,817,893	(379,900)
TOTAL GENERAL & CAPITAL			**27,656,892**	**27,949,206**	**28,220,032**	**15,382,836**	**16,267,714**	**31,650,551**	**30,989,912**	**3,609,799**	**31,619,682**	**629,770**

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

- Coordinate the commemoration of America 250 with other Bountiful organizations
- Implementation of the newly-adopted General Plan
- Promotion and growth of Bountiful Fiber
- Purchase or lease additional art for the Public Art Program

Operational Budget Highlights

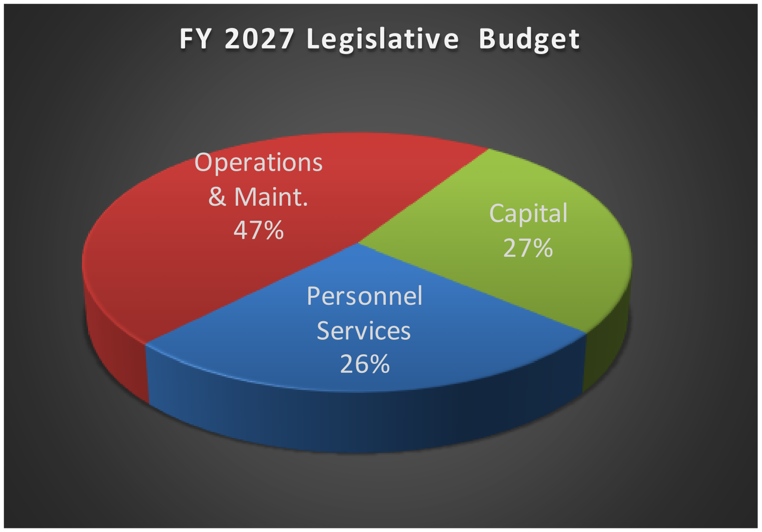
Personnel Services

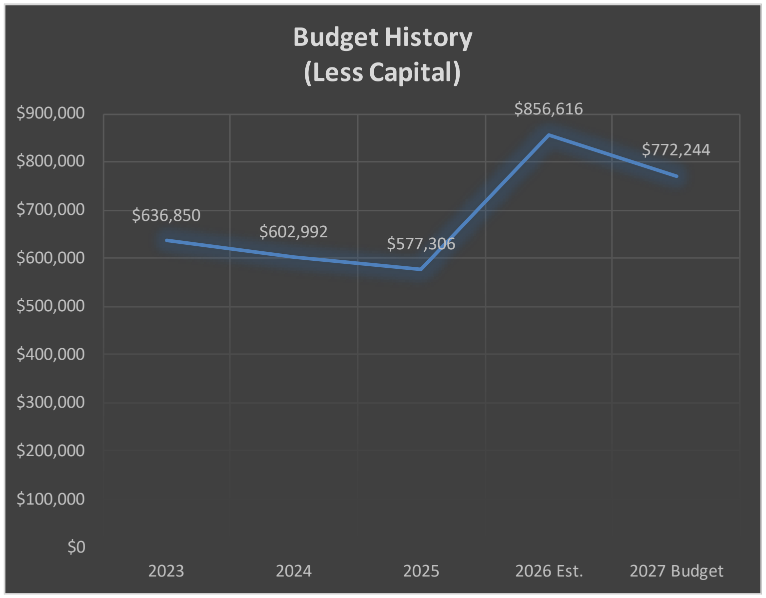
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 - 491640	Personnel Services	3% COLA and merit increase for full-time City Recorder. 2.5% increase for health insurance premiums.	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
452200	Elections	Reduction of $70,000 due to no municipal election.	No (bi-annual)	Open, Accessible, and Interactive Government

Legislative Budget Graphs





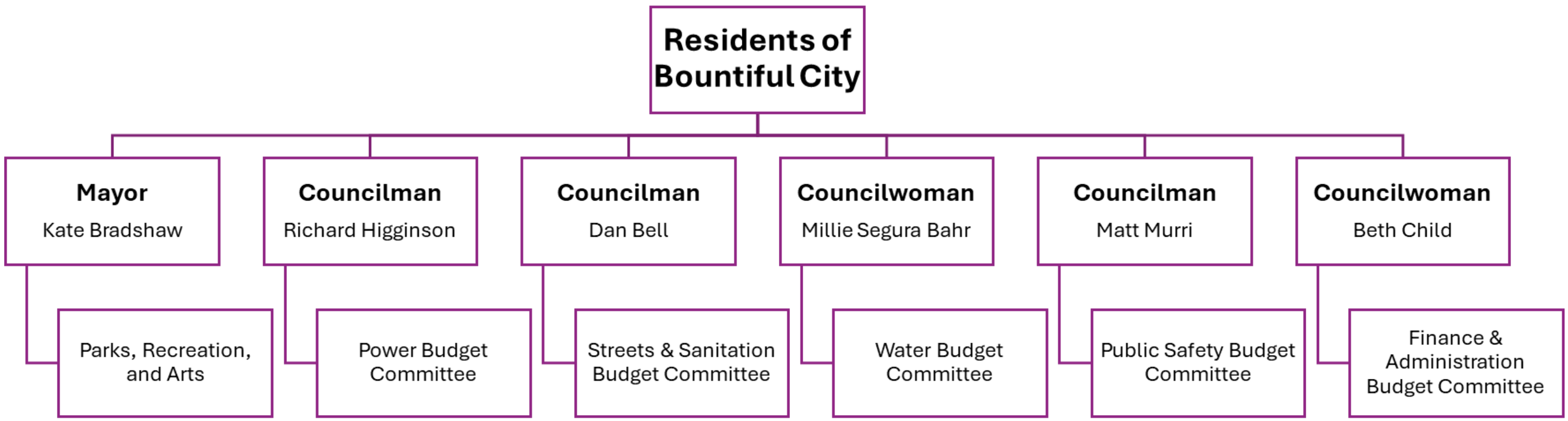
Legislative Budget

1	LEGISLATIVE										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 Description	2023	2024	2025	Actual	Estimate	2026 Est.	2026 Budget	2026 Budget	2027 Budget	Change	3
4														4
5	PERSONNEL SERVICES:													5
6	104110	411000	Salaries - Perm Employees	84,999	90,070	95,396	45,471	49,640	95,111	95,111		97,835	2,724	6
7	104110	412000	Salaries-Temp & Part-Time	15,212	10,744	8,105	5,643	9,957	15,600	15,600		7,000	(8,600)	7
8	104110	413010	FICA & Medicare Payroll Taxes	7,393	7,984	8,394	3,852	5,691	9,543	9,543		10,027	484	8
9	104110	413020	Employee Medical Ins	133,382	130,862	116,642	61,499	68,339	129,838	129,838		131,675	1,837	9
10	104110	413030	Employee Life Ins	680	703	739	363	420	783	783		772	(11)	10
11	104110	413040	State Retirement & 401 K	8,599	11,661	10,702	3,706	3,018	6,724	6,724		8,283	1,559	11
12	104110	425300	Vehicle Allowance	17,829	16,629	14,127	5,816	8,224	14,040	14,040		17,640	3,600	12
13	104110	491640	WorkersCompPremiumCharge-ISF	1,804	1,809	1,935	2,215	2,289	4,504	4,504		4,512	8	13
14	TOTAL PERSONNEL SERVICES			269,897	270,461	256,039	128,566	147,577	276,143	276,143	0	277,744	1,601	14
15														15
16	OPERATIONS AND MAINTENANCE													16
17	104110	421000	Books Subscr & Mmbrshp	35,345	43,867	38,542	42,756	2,244	45,000	45,000		45,000	0	17
18	104110	422000	Public Notices	8,961	8,896	15,398	2,931	12,069	15,000	15,000		15,000	0	18
19	104110	423000	Travel & Training	32,060	26,028	27,265	6,701	23,299	30,000	30,000		30,000	0	19
20	104110	424000	Office Supplies	2,683	2,131	3,529	419	2,581	3,000	3,000		3,000	0	20
21	104110	425000	Equip Supplies & Maint	2,602	2,276	1,744	1,226	0	1,226	1,000		1,000	0	21
22	104110	426000	Bldg & Grnd Suppl & Maint	17,900	16,940	14,726	8,363	8,637	17,000	17,000		17,000	0	22
23	104110	427400	Utilities - Stoker	1,927	2,031	2,232	1,130	870	2,000	2,000		2,000	0	23
24	104110	429200	Computer Software	0	236	298	37,802	17,198	55,000	55,000		55,000	0	24
25	104110	429300	Computer Hardware	0	188	209	0	0	0	0		0	0	25
26	104110	428000	Internet & Telephone Expense	2,045	1,686	965	324	2,176	2,500	2,500		2,500	0	26
27	104110	431000	Profess & Tech Services	0	0	0	0	10,000	10,000	10,000		10,000	0	27
28	104110	451100	Insurance & Surety Bonds	7,229	8,495	8,587	9,205	795	10,000	10,000		10,000	0	28
29	104110	452200	Election Expense	(52)	18,668	0	19,148	55,852	75,000	75,000		5,000	(70,000)	29
30	104110	461000	Miscellaneous Expense	62,317	52,148	36,534	14,822	5,178	20,000	20,000		20,000	0	30
31	104110	461750	Employee Wellness & Recognit'n	22,076	25,019	24,873	6,339	18,661	25,000	25,000		25,000	0	31
32	104110	462110	Prop Tax Incrmt Pmt - Othr RDA	4,018	4,011	3,902	0	3,000	3,000	3,000		3,000	0	32
33	104110	466000	Contingency	27,859	1,566	0	0	130,000	130,000	130,000		130,000	0	33
34	104110	492010	Contr-Btfl/Davis Art Ctr	60,000	60,000	60,000	30,000	30,000	60,000	60,000		60,000	0	34
35	104110	492050	Bntfl City Youth Council	5,806	138	5,276	0	8,000	8,000	8,000		8,000	0	35
36	104110	492070	Contr-Btfl Historical Soc	25,000	25,000	25,000	25,000	0	25,000	25,000		25,000	0	36
37	104110	492080	Community Events-BntflComServC	44,881	31,895	51,014	34,747	6,000	40,747	18,000		25,000	7,000	37
38	104110	492090	CommunityEvents-Farmer'sMarket	4,297	1,312	1,175	772	2,228	3,000	3,000		3,000	0	38
39	TOTAL OPER. & MAINT.			366,953	332,531	321,267	241,686	338,787	580,473	557,500	0	494,500	(63,000)	39
40														40
41	TOTAL LEGISLATIVE-G.F.			636,850	602,992	577,306	370,252	486,364	856,616	833,643	0	772,244	(61,399)	41

Legislative Budget (continued)

LEGISLATIVE		Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
CAPITAL PROJECTS												
454110	466000	Contingency	0	0	0	0	150,000	150,000	150,000		150,000	0
454110	471100	Land	0	0	0	0	0	0	0		0	0
454110	472100	Buildings	0	0	0	0	0	0	0		0	0
454110	473100	Improv Other Than Bldgs	3,159,925	548,438	0	0	10,000	10,000	10,000		10,000	0
454110	473160	Improv-PublicArt-1%CapProject	64,347	42,669	1,200	2,600	142,400	145,000	145,000		125,000	(20,000)
454110	491000	Transfer To Other Funds	0	0	2,000,000	0	0	0	0		0	0
TOTAL LEGISLATIVE - CAP.			3,224,272	591,107	2,001,200	2,600	302,400	305,000	305,000	0	285,000	(20,000)
BUDGET SUMMARY												
104110		Legislative - General Fund	636,850	602,992	577,306	370,252	486,364	856,616	833,643	0	772,244	(61,399)
454110		Legislative - Capital Projects Fund	3,224,272	591,107	2,001,200	2,600	302,400	305,000	305,000	0	285,000	(20,000)
TOTAL LEGIS. - GEN & CAP			**3,861,122**	**1,194,099**	**2,578,506**	**372,852**	**788,764**	**1,161,616**	**1,138,643**	**0**	**1,057,244**	**(81,399)**

Legislative Organizational Chart



Legal Department

Department Description

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

Major Roles & Critical Functions

- Provide policy and legal advice to help staff and City officials make sound legislative and administrative decisions.
- Attend City Council and Planning Commission meetings and advise the Mayor, City Council, City Manager, Department Heads, and staff on legal matters affecting the City.
- Represent Bountiful City in civil litigation matters, including discovery, motions, hearings, trials, and preparation of legal briefs and exhibits.
- Administer the City's liability and workers' compensation programs.
- Prosecute misdemeanor and traffic offenses occurring within Bountiful City in the Second District Court.

Fiscal Year Priorities

- Defend City in existing civil litigation and open claims.
- Reassess job duties and allocation of responsibilities for all Legal Department employees to modernize and streamline processes. Train new Legal Department employees and all Legal Department employees on duties.
- Minimize risk to the City through education and training including manager and supervisor training regarding personnel and management skills development training.

Operational Budget Highlights

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
431100	Legal and Auditing Fees	Net increase of $3,350, This increase is based on several appeals filed by indigent defendants.	Yes	Public Safety & Emergency Preparedness

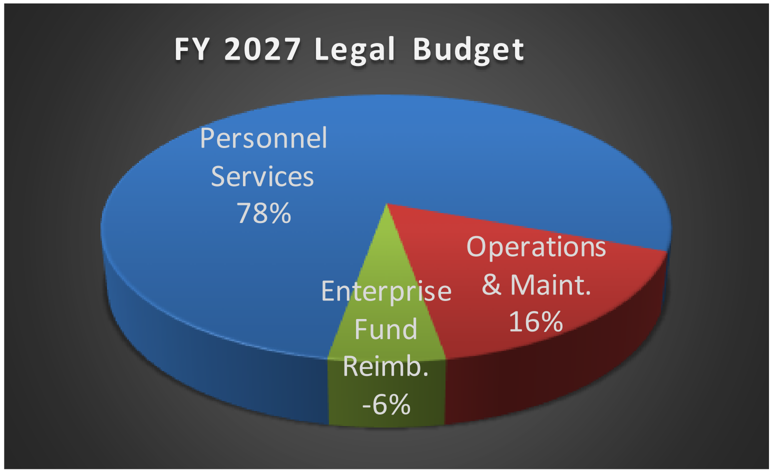
Performance Measures

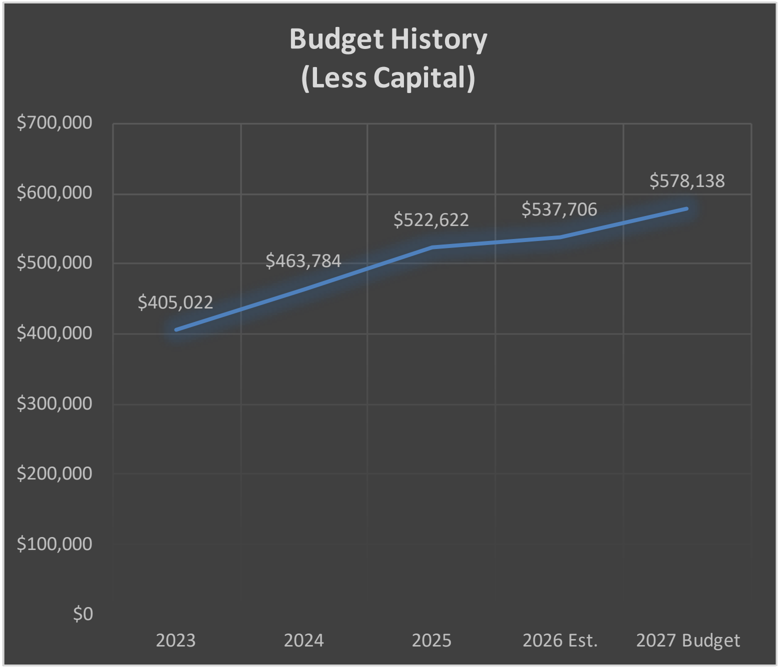
Tier 1	*Open, Accessible, & Interactive Government*					
Priority Objective:	Professional, well trained staff					
Department Strategy:	Provide general education and training regarding the City Personnel Policies and Procedures Manual and Risk to all City employees.					
			Performance Measures			
Performance Indicator:	Train all employees on City policies, procedures.	FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
	Employee policies and procedures	13 Depts	13 Depts	13 Depts	13 Depts

Tier 1	*Open, Accessible, & Interactive Government*				
Priority Objective:	*Customer relations and Professional well trained staff*				
Department Strategy:	Prosecute cases in an efficient and professional manner. Conduct a legislative update training with the Police Department.				
			Performance Measures		
		FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Performance Indicator:	Number of misdemeanor cases.	445	450	400	400

Tier 1	*Open, Accessible, & Interactive Government*				
Priority Objective:	*Customer relations and Professional well trained staff*				
Department Strategy:	Prosecute cases in an efficient and professional manner.				
			Performance Measures		
		FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Performance Indicator:	Number of traffic cases.	662	700	600	600

Legal Budget Graphs

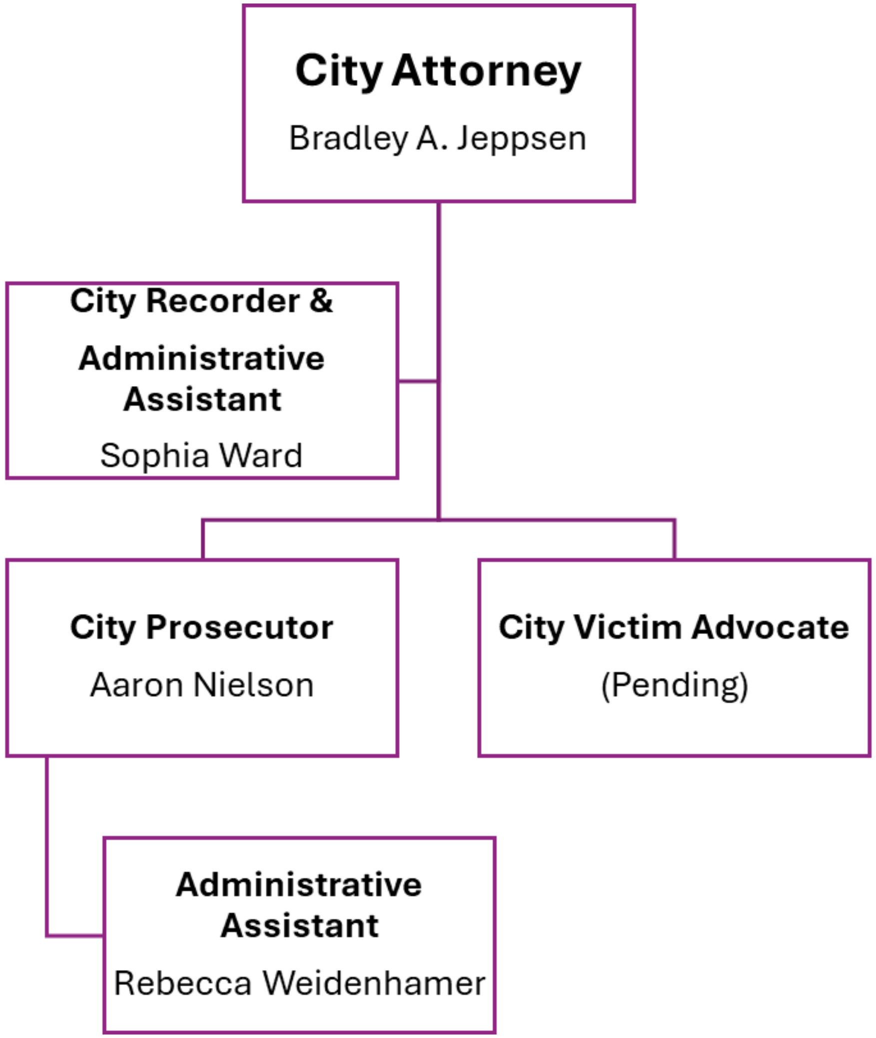




Legal Budget

1	LEGAL									Amended			1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number	Account Description	2023	2024	2025	Actual	Estimate	2026 Est.	2026 Budget	2026 Budget	2027 Budget	Change	3
4													4
5	PERSONNEL SERVICES												5
6	104120 411000	Salaries - Perm Employees	236,245	262,944	283,868	131,950	164,020	295,970	295,970		320,764	24,794	6
7	104120 412000	Salaries-Temp & Part-Time	28,245	28,396	28,827	5,355	15,000	20,355	26,732		22,016	(4,716)	7
8	104120 413010	FICA & Medicare Payroll Taxes	20,376	22,064	24,231	10,301	15,216	25,517	25,527		27,063	1,536	8
9	104120 413020	Employee Medical Ins	29,803	42,441	75,243	26,328	37,010	63,338	63,338		60,205	(3,133)	9
10	104120 413030	Employee Life Ins	1,288	1,377	1,277	633	884	1,517	1,517		1,622	105	10
11	104120 413040	State Retirement & 401 K	42,480	42,991	47,169	22,276	25,690	47,966	47,966		49,514	1,548	11
12	104120 425300	Vehicle Allowance	7,170	5,768	4,501	2,133	8,856	10,989	10,989		10,989	0	12
13	104120 491640	WorkersCompPremiumCharge-ISF	2,402	4,487	4,596	6,283	7,411	13,694	13,694		14,793	1,099	13
14	TOTAL PERSONNEL SERVICES		368,008	410,469	469,713	205,260	274,087	479,347	485,733	0	506,966	21,233	14
15													15
16	OPERATIONS & MAINTENANCE												16
17	104120 421000	Books Subscr & Mmbrshp	8,177	7,527	5,518	389	1,500	1,889	8,000		7,500	(500)	17
18	104120 423000	Travel & Training	6,054	3,012	5,787	3,428	4,000	7,428	7,500		8,000	500	18
19	104120 424000	Office Supplies	932	300	487	706	0	706	700		1,000	300	19
20	104120 425000	Equip Supplies & Maint	6,582	2,475	562	17	2,000	2,017	2,500		2,500	0	20
21	104120 426000	Bldg & Grnd Suppl & Maint	2,974	3,216	2,157	1,164	1,200	2,364	2,300		2,300	0	21
22	104120 428000	Internet & Telephone Expense	3,263	891	436	246	2,000	2,246	2,500		2,500	0	22
23	104120 429200	Computer Software	0	2,565	2,343	2,585	0	2,585	1,990		2,352	362	23
24	104120 429300	Computer Hardware	0	2,035	1,798	5,220		5,220	5,202		2,722	(2,480)	24
25	104120 431000	Profess & Tech Services	1,103	32	758	0	1,000	1,000	3,000		1,000	(2,000)	25
26	104120 431100	Legal And Auditing Fees	27,083	52,795	52,775	27,603	32,000	59,603	66,250		69,600	3,350	26
27	104120 451100	Insurance & Surety Bonds	4,473	5,355	6,412	6,550	0	6,550	6,005		6,500	495	27
28	104120 461000	Miscellaneous Expense	898	728	1,022	748	750	1,498	1,500		1,500	0	28
29	TOTAL OPER. & MAINT.		61,539	80,932	80,055	48,657	44,450	93,107	107,447	0	107,474	27	29
30													30
31	TOTAL LEGAL - GENERAL FUND		429,547	491,401	549,768	253,917	318,537	572,454	593,180	0	614,440	21,260	31
32													32
33	Enterprise Fund Reimbursement - Administrative Services												33
34	104120 496200	Admin Services ReimbAdjustment	(24,525)	(27,617)	(27,146)	(17,374)	(17,374)	(34,748)	(34,748)		(36,302)	(1,554)	34
35	Total Enterprise Fund Reimbursement - Admin. Services		(24,525)	(27,617)	(27,146)	(17,374)	(17,374)	(34,748)	(34,748)	0	(36,302)	(1,554)	35
36													36
37	TOTAL ADJUSTED LEGAL - GENERAL FUND		405,022	463,784	522,622	236,543	301,163	537,706	558,432	0	578,138	19,706	37
38													38
39	CAPITAL PROJECTS												39
40													40
41	TOTAL LEGAL - CAPITAL		0	0	0	0	0	0	0	0	0	0	41
42													42
43	BUDGET SUMMARY												43
44	104120	Legal - General Fund	405,022	463,784	522,622	236,543	301,163	537,706	558,432	0	578,138	19,706	44
45	454120	Legal - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0	45
46	TOTAL LEGAL - GENERAL & CAPITAL		**405,022**	**463,784**	**522,622**	**236,543**	**301,163**	**537,706**	**558,432**	**0**	**578,138**	**19,706**	46

Legal Organizational Chart



Executive Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

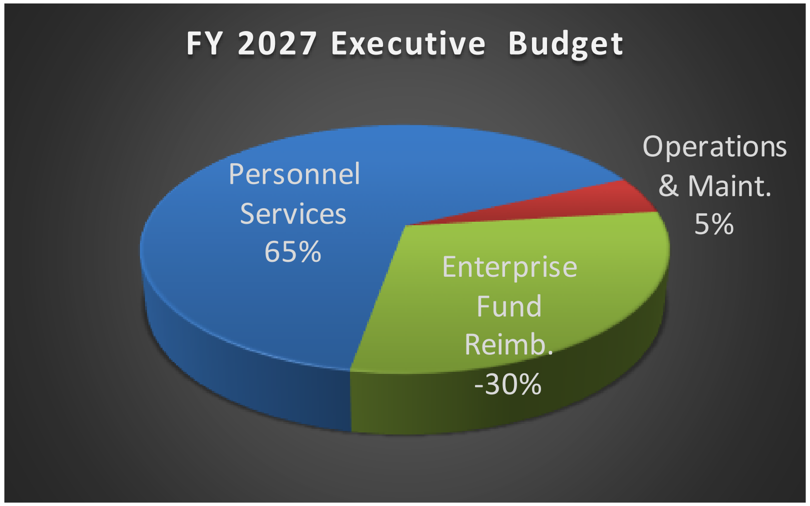
- Implementation of the new city website.
- Provide training for the City's Management Team.
- Succession planning for retirements in key positions.

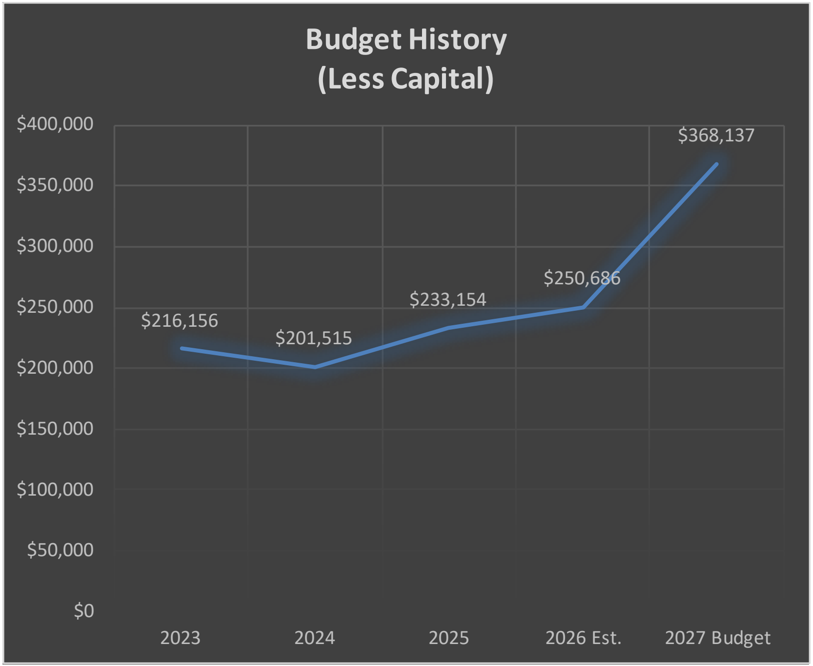
Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000-491640	Personnel Services	Increase is mostly due to the Assistant City Manager position being moved into the Executive department budget from Finance budget. Additional increases for 3% COLA, 2.5% increase for health insurance, and related contributions for retirement, payroll tax, insurance, etc.	Yes	Open, Accessible, and Interactive Government
423000	Travel and Training	$5,000 increase for the reallocation of the Assistant City Manager position	Yes	Open, Accessible, and Interactive Government

Executive Budget Graphs





Executive Budget

Account Number	Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
EXECUTIVE											
PERSONNEL SERVICES											
104130 411000	Salaries - Perm Employees	233,256	243,263	259,114	129,632	138,421	268,053	268,053		413,855	145,802
104130 413010	FICA & Medicare Payroll Taxes	14,014	15,208	15,856	6,312	14,691	21,003	21,003		32,398	11,395
104130 413020	Employee Medical Ins	25,792	28,498	27,531	13,291	23,696	36,987	36,987		56,503	19,516
104130 413030	Employee Life Ins	1,186	1,303	1,140	551	691	1,242	1,242		1,910	668
104130 413040	State Retirement & 401 K	42,749	44,548	44,674	21,082	20,946	42,028	42,028		63,841	21,813
104130 425300	Vehicle Allowance	6,518	6,536	6,518	3,089	3,411	6,500	6,500		9,642	3,142
104130 491640	WorkersCompPremiumCharge-ISF	4,466	4,633	4,960	6,473	7,722	14,195	14,195		15,034	839
TOTAL PERSONNEL SERVICES		327,980	343,990	359,792	180,430	209,578	390,008	390,008	0	593,182	203,174
OPERATIONS & MAINTENANCE											
104130 421000	Books Subscr & Mmbrshp	1,100	525	50	196	1,304	1,500	1,500		2,155	655
104130 423000	Travel & Training	7,625	3,010	27,114	7,409	2,591	10,000	10,000		15,000	5,000
104130 424000	Office Supplies	1,341	998	1,861	375	1,625	2,000	2,000		2,300	300
104130 425000	Equip Supplies & Maint	3,580	1	280	163	600	763	2,000		2,200	200
104130 426000	Bldg & Grnd Suppl & Maint	4,324	4,110	3,737	2,022	2,178	4,200	4,200		4,560	360
104130 428000	Internet & Telephone Expense	84	397	759	476	24	500	500		1,000	500
104130 429200	Computer Software	0	2,497	1,891	3,488	612	4,100	4,100		4,100	0
104130 429300	Computer Hardware	0	1,666	1,375	6,131	1,069	7,200	7,200		7,200	0
104130 451100	Insurance & Surety Bonds	3,793	4,051	4,335	4,723	0	4,723	4,700		4,700	0
104130 461000	Miscellaneous Expense	706	1,366	1,017	575	925	1,500	1,500		1,700	200
TOTAL OPER. & MAINT.		22,552	18,620	42,419	25,558	10,928	36,486	37,700	0	44,915	7,215
TOTAL EXECUTIVE - GENERAL FUND		350,532	362,610	402,211	205,988	220,506	426,494	427,708	0	638,097	210,389
Enterprise Fund Reimbursement - Administrative Services											
104130 496200	Admin Services ReimbAdjustment	(134,376)	(161,095)	(169,057)	(87,904)	(87,904)	(175,808)	(175,808)		(269,960)	(94,152)
Total Enterprise Fund Reimbursement - Admin. Services		(134,376)	(161,095)	(169,057)	(87,904)	(87,904)	(175,808)	(175,808)	0	(269,960)	(94,152)
TOTAL ADJUSTED EXECUTIVE - GENERAL FUND		216,156	201,515	233,154	118,084	132,602	250,686	251,900	0	368,137	116,237
CAPITAL PROJECTS											
TOTAL EXECUTIVE - CAPITAL		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
BUDGET SUMMARY											
104130	Executive - General Fund	216,156	201,515	233,154	118,084	132,602	250,686	251,900	0	368,137	116,237
454130	Executive - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0
TOTAL EXECUTIVE - GENERAL & CAPITAL		**216,156**	**201,515**	**233,154**	**118,084**	**132,602**	**250,686**	**251,900**	**0**	**368,137**	116,237

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 200 full-time and 83 part-time employees including the processing of benefits such as medical, dental, vision, life insurance, retirement, and tax reporting. The department also supports the South Davis Recreation District with payroll and benefits functions as well as limited HR functions as needed for 14 full-time and 521 part-time employees. The HR Department is staffed by two full-time employees and one part-time position.

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Assist with clean-up of payroll documentation long term storage.
- Optimize Applicant Tracking System and improve City onboarding processes.
- Connect 2026 Training event in October for all employees.
- Hire, onboard, and train new payroll technician position to assist with biweekly payroll workloads of both Bountiful City and South Davis Rec District

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 employee merit increase, COLA, and new PT Payroll Technician Position	Yes	Professional, well-trained staff
104134 - 413020	Medical Ins	2.5% increase in premium	Yes	Professional, well-trained staff
104134 – 423000	Travel & Training	PSHRA Association Membership and Conference for HR employees; Utah SHRM Conference for HR employees; UCMA Conference for HR Director; MUNIS training	Yes	Professional, well-trained staff

Operations and Maintenance

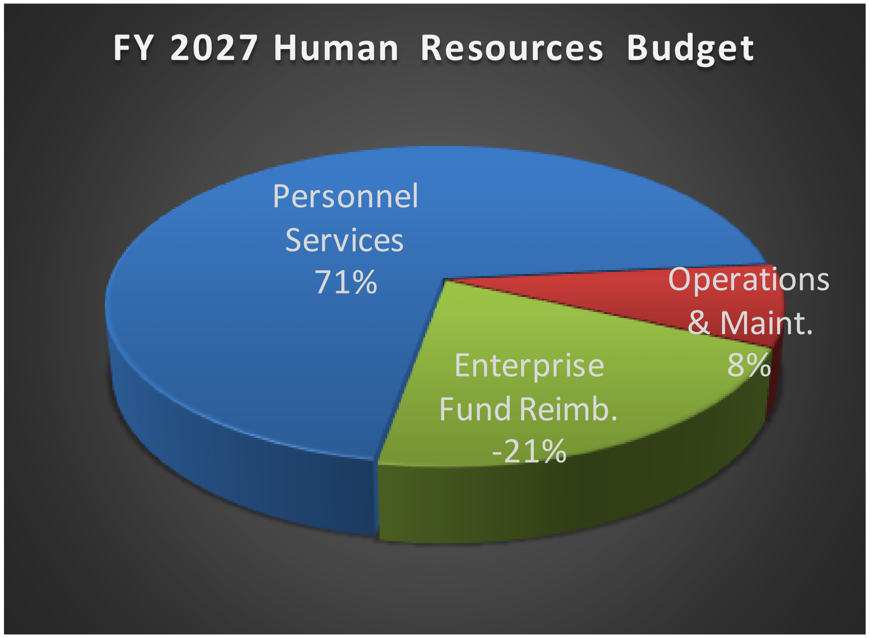
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
104134 – 429200	Computer Software	Budget Increase per IT and for new PT HR position	Yes	Professional, well-trained staff
104134 – 429300	Computer Hardware	Budget Increase per IT and for new PT HR position	Yes	Professional, well-trained staff
104134 – 451100	Insurance & Surety Bonds	2% increase over previous year	Yes	Professional, well-trained staff

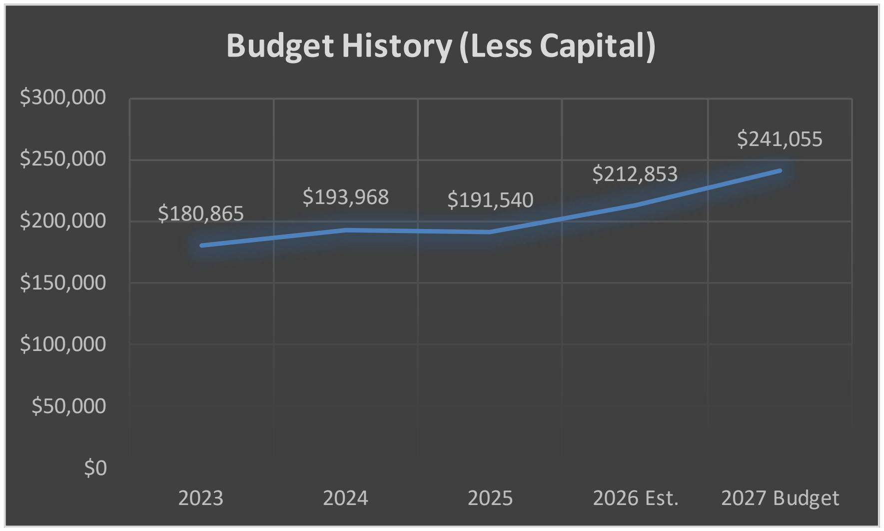
Performance Measures

Tier I *Open, Accessible & Interactive Government*	
Priority Objective:	Professional, well trained staff
Department Strategy:	Effectively manage employee turnover workload for Bountiful City and the South Davis Recreation District

		Performance Measures		
		CY2024 Actual	CY2025 Actual	CY2026 Target
Performance Indicator:	# of positions hired and onboarded - Bountiful City	108	98	N/A
	# of positions hired and onboarded - South Davis Recreation Center	226	143	N/A
	# of postitions terminated and benefits concluded - Bountiful City	87	82	N/A
	# of positions terminated and benefits concluded - South Davis Recreation	130	100	N/A
	Number of W2's issued - Bountiful City	384	390	N/A
	Number of W2's issued - South Davis Recreation Center	553	516	N/A
	Average # of Employee's paid biweekly - Bountiful City	264	272	N/A
	Average # of Employee's paid biweekly - South Davis Recreation Center	297	329	N/A
	# of Worker's Comp Claims filed and coordinated	10 (7/1-12/31)	24	N/A

Human Resources Budget Graphs

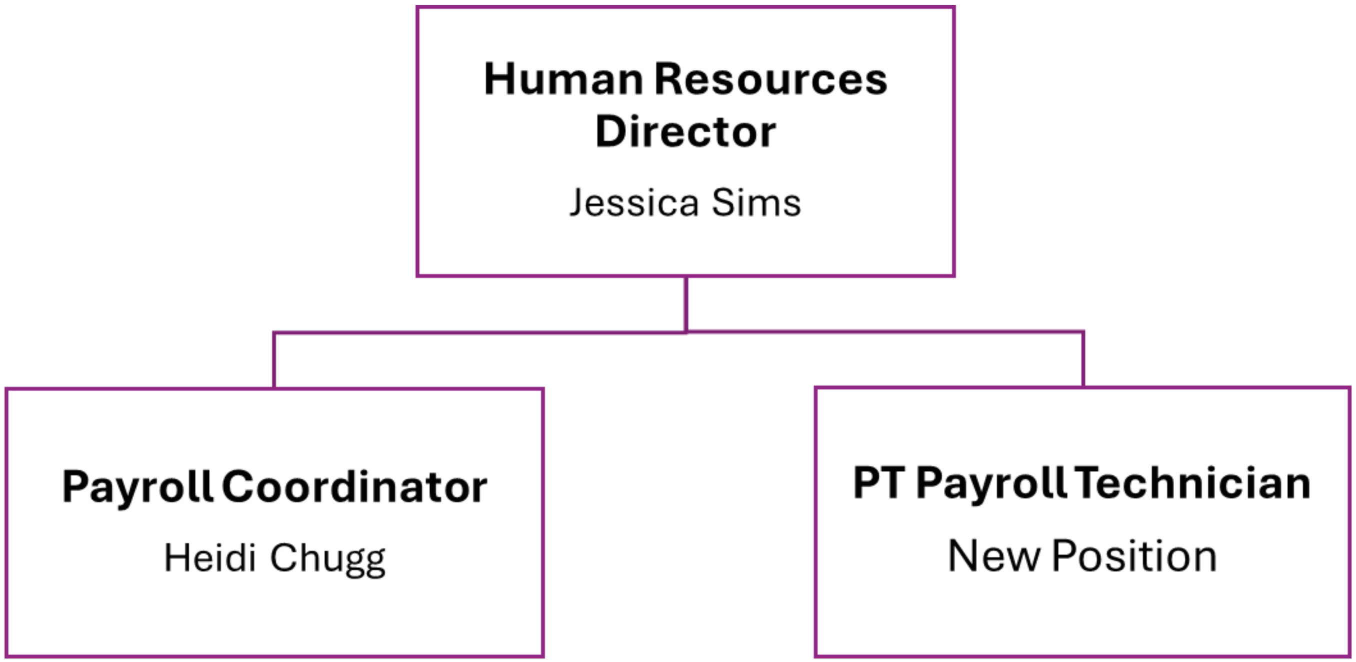




Human Resources Budget

HUMAN RESOURCES Account Number	Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
PERSONNEL SERVICES											
104134 411000	Salaries - Perm Employees	153,502	172,020	169,036	87,739	94,609	182,348	182,348		184,006	1,658
104134 412000	Salaries-Temp & Part-Time	0	0	0	0	0	0	0		23,985	23,985
104134 413010	FICA & Medicare Payroll Taxes	11,921	13,360	12,706	6,443	7,850	14,293	14,293		16,255	1,962
104134 413020	Employee Medical Ins	21,026	16,978	27,482	13,910	18,712	32,622	37,423		35,686	(1,737)
104134 413030	Employee Life Ins	817	831	758	387	507	894	894		901	7
104134 413040	State Retirement & 401 K	28,352	29,545	28,934	14,189	15,771	29,960	29,960		28,393	(1,567)
104134 425300	Vehicle Allowance	4,501	4,168	4,501	2,133	2,356	4,489	4,489		4,489	0
104134 491640	WorkersCompPremiumCharge-ISF	478	1,173	583	270	277	547	547		624	77
TOTAL PERSONNEL SERVICES		220,597	238,075	244,000	125,072	140,082	265,154	269,954	0	294,337	24,383
OPERATIONS & MAINTENANCE											
104134 415000	Employee Education Reimb	0	1,048	1,978	1,978	522	2,500	2,500		2,500	0
104134 421000	Books Subscr & Mmbrshp	1,623	2,621	1,648	120	1,880	2,000	2,000		2,000	0
104134 423000	Travel & Training	3,752	2,715	4,346	1,833	4,667	6,500	6,500		6,500	0
104134 424000	Office Supplies	3,456	3,311	2,096	491	1,759	2,250	2,250		2,250	0
104134 425000	Equip Supplies & Maint	629	803	812	126	674	800	800		800	0
104134 426000	Bldg & Grnd Suppl & Maint	3,997	3,773	3,387	1,847	1,953	3,800	3,800		3,800	0
104134 428000	Internet & Telephone Expense	1,007	846	896	410	590	1,000	1,000		1,000	0
104134 429200	Computer Software	12,129	13,152	6,744	5,300	0	5,300	2,867		8,121	5,254
104134 429300	Computer Hardware	1,948	979	871	2,949	243	3,192	3,192		4,154	962
104134 451100	Insurance & Surety Bonds	2,658	3,004	2,983	3,292	0	3,292	3,138		3,201	63
104134 461000	Miscellaneous Expense	64	723	147	18	132	150	150		150	0
TOTAL OPER. & MAINT.		31,265	32,973	25,907	18,362	12,420	30,782	28,197	0	34,476	6,279
TOTAL HUMAN RESOURCES - GENERAL FUND		251,862	271,048	269,907	143,434	152,502	295,936	298,151	0	328,813	30,662
Enterprise Fund Reimbursement - Administrative Services											
104134 496200	Admin Services ReimbAdjustment	(70,997)	(77,080)	(78,367)	(41,541)	(41,541)	(83,083)	(83,083)		(87,758)	(4,675)
Total Enterprise Fund Reimbursement - Admin. Services		(70,997)	(77,080)	(78,367)	(41,541)	(41,541)	(83,083)	(83,083)	0	(87,758)	(4,675)
TOTAL ADJUSTED HUMAN RESOURCES - GENERAL FUND		180,865	193,968	191,540	101,893	110,961	212,853	215,068	0	241,055	25,987
CAPITAL PROJECTS											
TOTAL HUMAN RESOURCES - CAPITAL		0	0	0	0	0	0	0	0	0	0
BUDGET SUMMARY											
104134	Human Resources - General Fund	180,865	193,968	191,540	101,893	110,961	212,853	215,068	0	241,055	25,987
454134	Human Resources - Capital Proj. Fund	0	0	0	0	0	0	0	0	0	0
TOTAL HUMAN RESOURCES - GENERAL & CAPITAL		**180,865**	**193,968**	**191,540**	**101,893**	**110,961**	**212,853**	**215,068**	**0**	**241,055**	**25,987**

Human Resources Organizational Chart



Information Technology Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

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

Operational Budget Highlights

Personnel Services

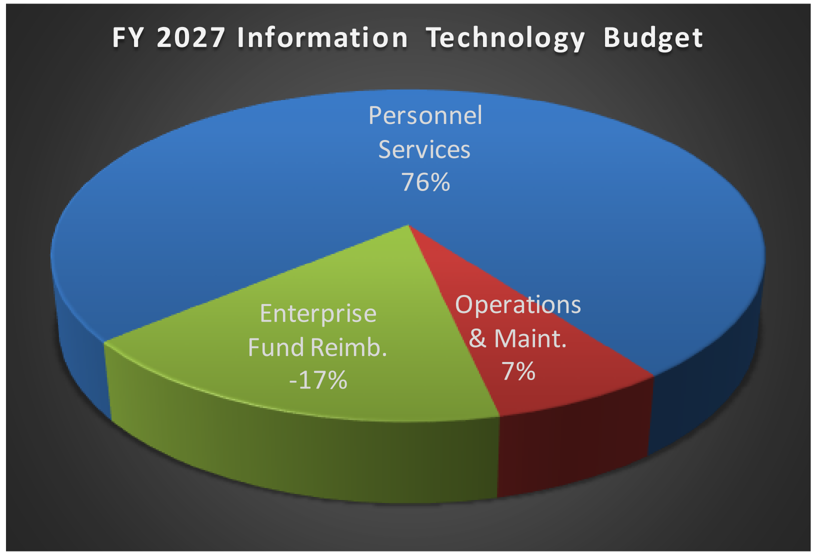
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries – Perm Emp	3% Cost of Living increase and performance adjustments	Yes	Sustainable Bountiful
413020	Employee Medical Insurance	2.5% increase to health insurance	Yes	Sustainable Bountiful
429200	Computer Software	Increased software costs	Yes	Sustainable Bountiful

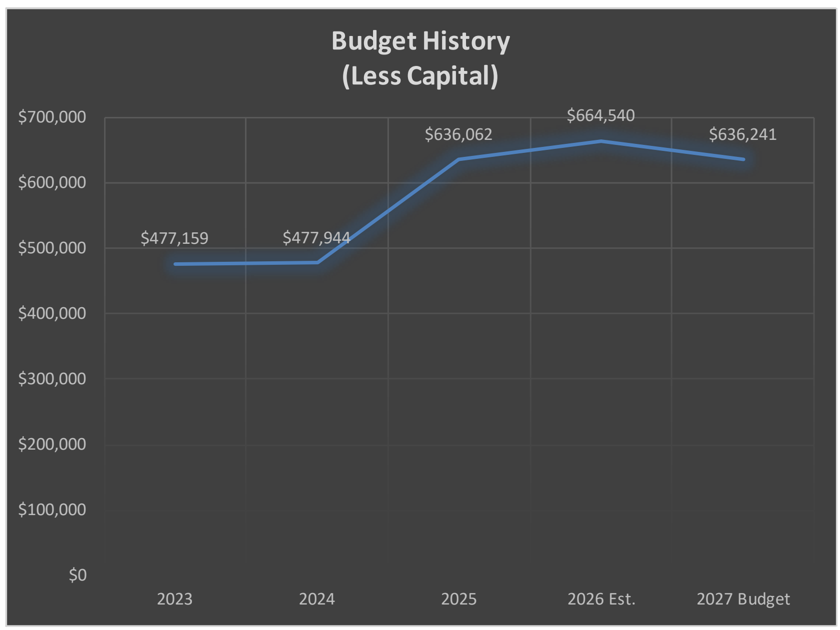
Performance Measures

Tier 1	*Improve & Maintain Infrastructure*				
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	FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
	Physical Servers	14	11	11	11
	Virtual Servers	55	51	55	55
	Firewalls	3	4	4	4
	Network Switches	27	53	55	55
	Inbound Fiber Circuits	2	2	2	2
	Miles of fiber in the City's fiber ring	4	4	4	4
	Full-time Employees supported	230	230	230	230
	Desktop and laptop computers	280	288	270	270
	Active Directory Accounts	350	350	350	350
	Telephones	210	210	210	210
	Security Cameras	105	144	150	150
	Wireless Point-to-Point Locations	21	2	0	0
	Wireless Access Points	24	25	27	27
	Data Storage - Terabytes Stored	600TB	600TB	600TB	600TB

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.

Information Technology Budget Graphs

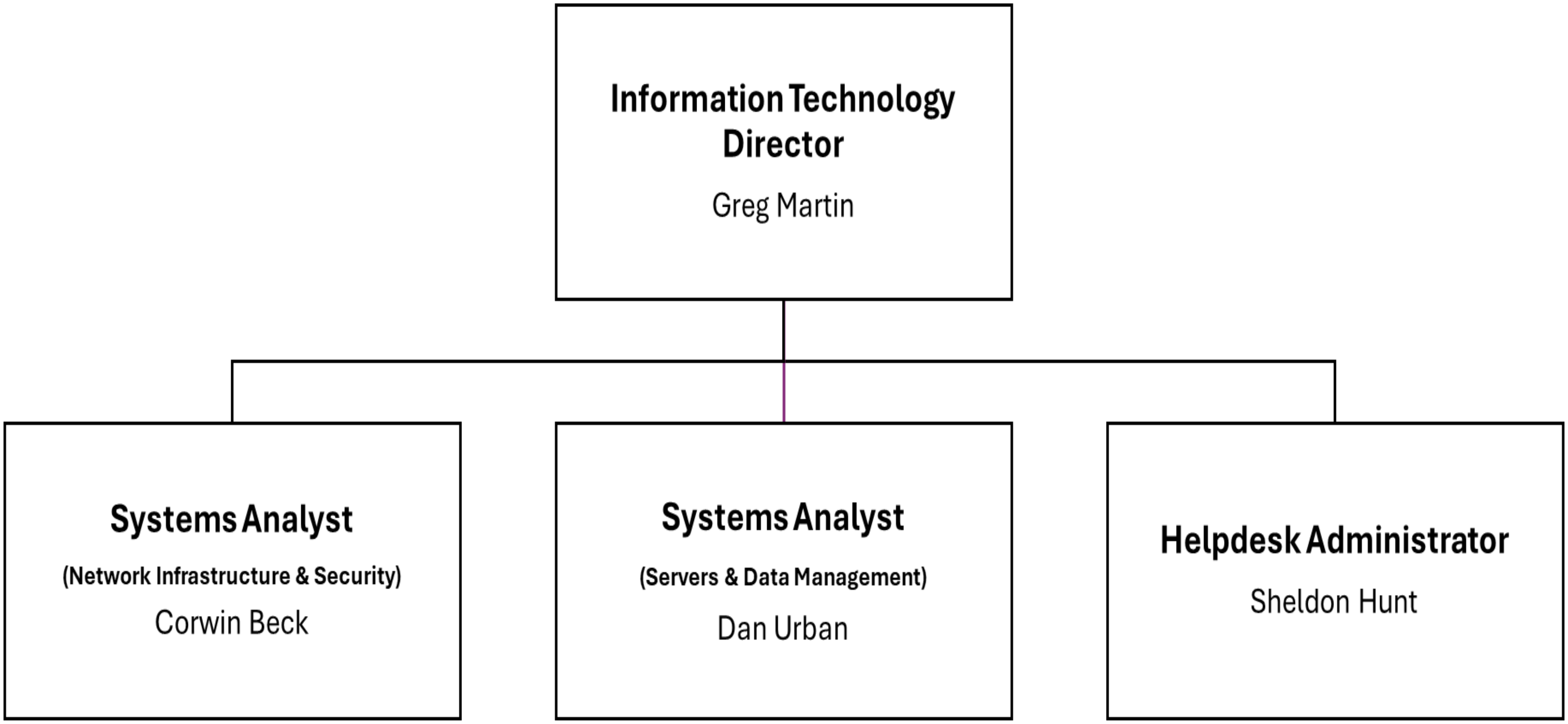




Information Technology Budget

Account Number	Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
INFORMATION TECHNOLOGY											
PERSONNEL SERVICES											
104136 411000	Salaries - Perm Employees	394,600	370,545	416,035	212,241	223,914	436,155	462,589		491,636	29,047
104136 413010	FICA & Medicare Payroll Taxes	29,672	27,427	30,681	15,759	16,626	32,385	35,732		37,954	2,222
104136 413020	Employee Medical Ins	91,621	76,952	89,612	44,067	46,491	90,558	112,169		105,541	(6,628)
104136 413030	Employee Life Ins	2,026	2,140	2,037	1,036	1,093	2,129	2,223		2,346	123
104136 413040	State Retirement & 401 K	69,765	68,200	71,314	34,615	36,519	71,134	76,035		75,892	(143)
104136 413060	Unemployment Reimb	0	0	3,051	0	0	0	0		0	0
104136 425300	Vehicle Allowance	4,329	4,514	4,501	2,133	2,250	4,383	4,489		4,489	0
104136 491640	WorkersCompPremiumCharge-ISF	1,310	2,174	2,560	8,307	8,764	17,071	19,542		20,992	1,450
TOTAL PERSONNEL SERVICES		593,322	551,953	619,792	318,159	335,657	653,816	712,779	0	738,850	26,071
OPERATIONS & MAINTENANCE											
104136 415000	Employee Education Reimb	0	0	1,888	0	0	0	0		0	0
104136 421000	Books Subscr & Mmbrshp	0	0	0	0	0	0	350		350	0
104136 423000	Travel & Training	2,998	4,676	3,093	2,436	6,000	8,436	12,400		11,200	(1,200)
104136 424000	Office Supplies	1,441	391	703	451	150	601	750		750	0
104136 425000	Equip Supplies & Maint	40,237	13,200	6,165	1,374	2,500	3,874	7,000		5,000	(2,000)
104136 426000	Bldg & Grnd Suppl & Maint	11,800	9,681	8,627	4,725	4,275	9,000	9,000		9,000	0
104136 428000	Internet & Telephone Expense	8,383	6,230	4,601	295	6,000	6,295	9,000		9,000	0
104136 429200	Computer Software	11,612	24,131	8,291	5,153	1,000	6,153	4,000		7,000	3,000
104136 429300	Computer Hardware	8,407	8,952	5,789	5,525	2,500	8,025	9,000		9,000	0
104136 431000	Profess & Tech Services	3,410	4,390	4,694	2,993	1,500	4,493	5,000		5,000	0
104136 451100	Insurance & Surety Bonds	7,319	8,100	8,211	8,600	1,500	10,100	9,526		9,526	0
104136 461000	Miscellaneous Expense	142	174	209	55	0	55	0		200	200
TOTAL OPER. & MAINT.		95,749	79,926	52,270	31,607	25,425	57,032	66,026	0	66,026	0
TOTAL INFORMATION TECHNOLOGY - GENERAL FUND		689,071	631,879	672,062	349,766	361,082	710,848	778,805	0	804,876	26,071
Enterprise Fund Reimbursement - Administrative Services											
104136 496200	Admin Services ReimbAdjustment	(211,912)	(214,806)	(222,374)	(82,098)	(82,098)	(164,195)	(164,195)		(168,635)	(4,440)
Total Enterprise Fund Reimbursement - Admin. Services		(211,912)	(214,806)	(222,374)	(82,098)	(82,098)	(164,195)	(164,195)	0	(168,635)	(4,440)
TOTAL ADJUSTED INFORMATION TECHNOLOGY - GENERAL FUND		477,159	417,073	449,688	267,668	278,984	546,653	614,610	0	636,241	21,631
INFORMATION TECHNOLOGY - CAPITAL PROJECTS											
454136 474500	Machinery & Equipment	0	60,871	186,374	117,887	0	117,887	240,000		0	(240,000)
TOTAL INFORMATION TECHNOLOGY - CAPITAL		0	60,871	186,374	117,887	0	117,887	240,000	0	0	(240,000)
BUDGET SUMMARY											
104136	Information Systems - Gen. Fund	477,159	417,073	449,688	267,668	278,984	546,653	614,610	0	636,241	21,631
454136	Information Systems - Capital Proj.	0	60,871	186,374	117,887	0	117,887	240,000	0	0	(240,000)
TOTAL INFORMATION TECHNOLOGY- GENERAL & CAPITAL		**477,159**	**477,944**	**636,062**	**385,555**	**278,984**	**664,540**	**854,610**	**0**	**636,241**	**(218,369)**

Information Technology Organizational Chart



Finance Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Ensure customer setup and ongoing service procedures are well managed for the new fiber-optic utility. Also ensure there is proper revenue and expense tracking and reporting as operations increase.
- Continue to monitor and classify the capital assets associated with the fiber-optic network construction project. As well as Monitor and ensure compliance with the bond covenants and the interfund loan.
- Attending professional finance, accounting, and software training to ensure we are current with all applicable financial standards, regulations, and to be efficient in our work.
- Continue to aid the South Davis Recreation District in its efforts to improve its financial stability. This will be the first full fiscal year with new staff in the District Clerk and Treasurer roles. This will include providing regular financial health updates to the Board, and working with District staff to keep the focus on financial improvement.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy & Priority
411000	Salaries-Perm Employees	This change is primarily due to the 3% cost-of-living adjustment and merit increases which are offset by Assistant City Manager being removed from the Finance department budget, and staffing turnover is causing the budget to decrease by $218,450.	Yes	Open, Accessible, & Interactive Government
412000	Salaries-Temp & Part-Time	This account includes an increase to cover a 3% cost-of-living adjustment and merit increases to part-time employees.	Yes	Open, Accessible, & Interactive Government
413020	Employee Medical Insurance	The increase in budget comes from 2.5% increase in medical insurance as well as one employee adding coverage, another employee increasing coverage, which was offset by the Assistant City Manager, moving to the Executive budget	Yes	Open, Accessible, & Interactive Government

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy & Priority
429200	Computer Software	Change in the IT department's allocation of software to more accurately spread those shared costs. This resulted in an increase of $11,293 to Finance.	Yes	Financial Balance & Accountability
429300	Computer Hardware	Change in the IT department's allocation of hardware to more accurately spread those shared costs. This resulted in a decrease of $3,136 to Finance.	Yes	Financial Balance & Accountability
496200	Admin Service Reimb. Adjustment	This account is for the interfund reimbursements of administrative services charged to Enterprise fund departments of the City. This account has been set up to offset Finance Department personnel and operating costs associated with time spent on those operations and reporting. The $123,723 decrease in reimbursement from fiscal year 2026 to 2027 is due primarily to the Assistant City Manager no longer being included in the Finance budget.	Yes	Financial Balance & Accountability

Operational Budget Highlights (Continued)

Capital Accounts

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy & Priority
431040	Bank & Investment Account Fees	The City's Treasurer has been more proactive in investing idle cash in the City's main checking account. This has increased investment returns, but it has reduced the City's earnings credit in the main checking thus increasing bank analysis fees.	Yes	Open, Accessible, & Interactive Government
474500	Machinery & Equipment	The fiscal year 2027 budget of $6,000 is for the replacement of the folder/inserter machine. The machine is utilized heavily by Finance, and HR for mailings.	No	Open, Accessible, & Interactive Government

Performance Measures

Tier 1 City Priority:	*Financial Balance & Accountability*				
Priority Objective:	Pay-as-you-go				
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 *Fund Balance & Reserves Policy*				
		Performance Measures			
Performance Indicator:	Did the fund achieve the minimum balance?	FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
	General Fund	Yes	Yes	On-track	Budgeted
	Capital Projects Fund	Yes	Yes	On-track	Budgeted
	Fiber Fund	No	No	No	No
	Water Fund	Yes	Yes	On-track	Budgeted
	Power Fund	Yes	Yes	On-track	Budgeted
	Sanitation Fund (Refuse, Recycle, & Landfill)	Yes	Yes	On-track	Budgeted
	Storm Water Fund	Yes	Yes	On-track	Budgeted
	Golf Fund	No	Yes	On-track	Budgeted
	Cemetery Fund	Yes	Yes	On-track	Budgeted

Tier 1 City Priority:	*Financial Balance & Accountability*				
Priority Objective:	*Transparency*				
Department Strategy:	Accurately account for City operations and provide required financial reports to residents and regulatory agencies				
		Performance Measures			
		FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Performance Indicator:	Did the fiscal year ACFR receive an unmodified opinion by the independent audit?	Yes	Yes	On-track	Planned
	Did the fiscal year ACFR receive the certificate of achievement from the GFOA?	Yes	Submitted and still in review	On-track	Planned
	Timely submission of ACFR and transparency reports to the State Auditor's Office?	Yes	Yes	On-track	Planned

Tier 1 City Priority:	*Financial Balance & Accountability*				
Priority Objective:	*Transparency*				
Department Strategy:	Facilitate informed decision making and accountability to both elected officials and city management through monthly financial and budget-to-actual reporting				
		Performance Measures			
		FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Performance Indicator:	Number of months the financial reports were distributed timely?	11	12	Est. 12	12

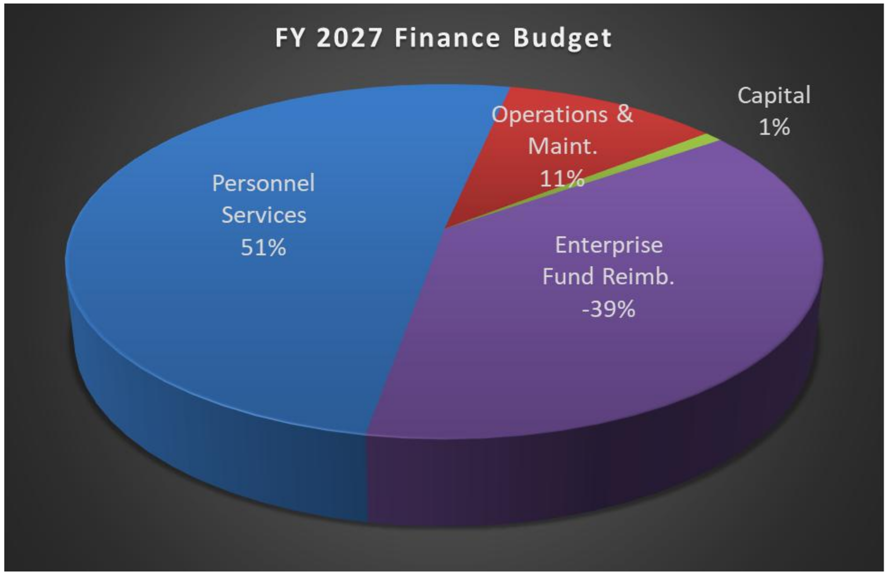
Utilities Specific Performance Measure

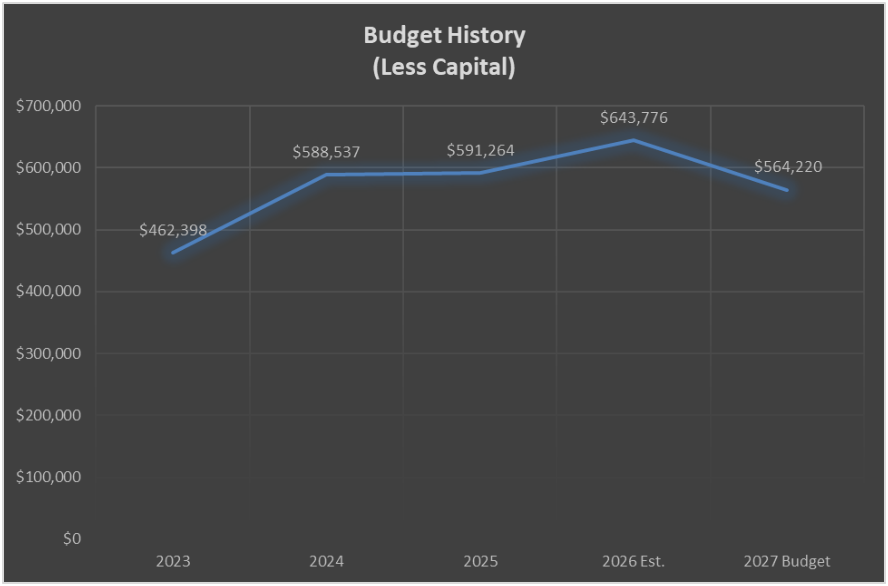
Tier 1:	*Financial Balance and Accountability*					
Priority Objective:	Mindful stewardship over public funds and City resources					
Department Strategy:	Reduce the number of monthly paper utility bills by enrolling in email billing. "Go Green" campaign.					
		Performance Measures				
Performance Indicator:	Accurate and timely customer billing.	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
	Number of paper bills generated	13,553	13,230	12,992	12,794	12,600

Treasury Specific Performance Measure

Tier 1:	*Financial Balance and Accountability*					
Priority Objective:	*Balanced revenue sources*					
Department Strategy:	Bountiful City's portfolio safety and yield ("Actual") to equal or exceed Utah Public Treasurer's Investment Fund. Yield to be measured as an average over the fiscal year.					
		Performance Measures				
		FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Performance Indicator:	City's investment portfolio ave. yield	3.65%	5.06%	4.70%	4.00% Est.	3.5% Est.
	Utah Public Treasurer's average yield	3.74%	5.21%	4.75%	Not Available	Not Avail.
	Was there any loss of principal?	No	No	No	None	None

Finance Budget Graphs

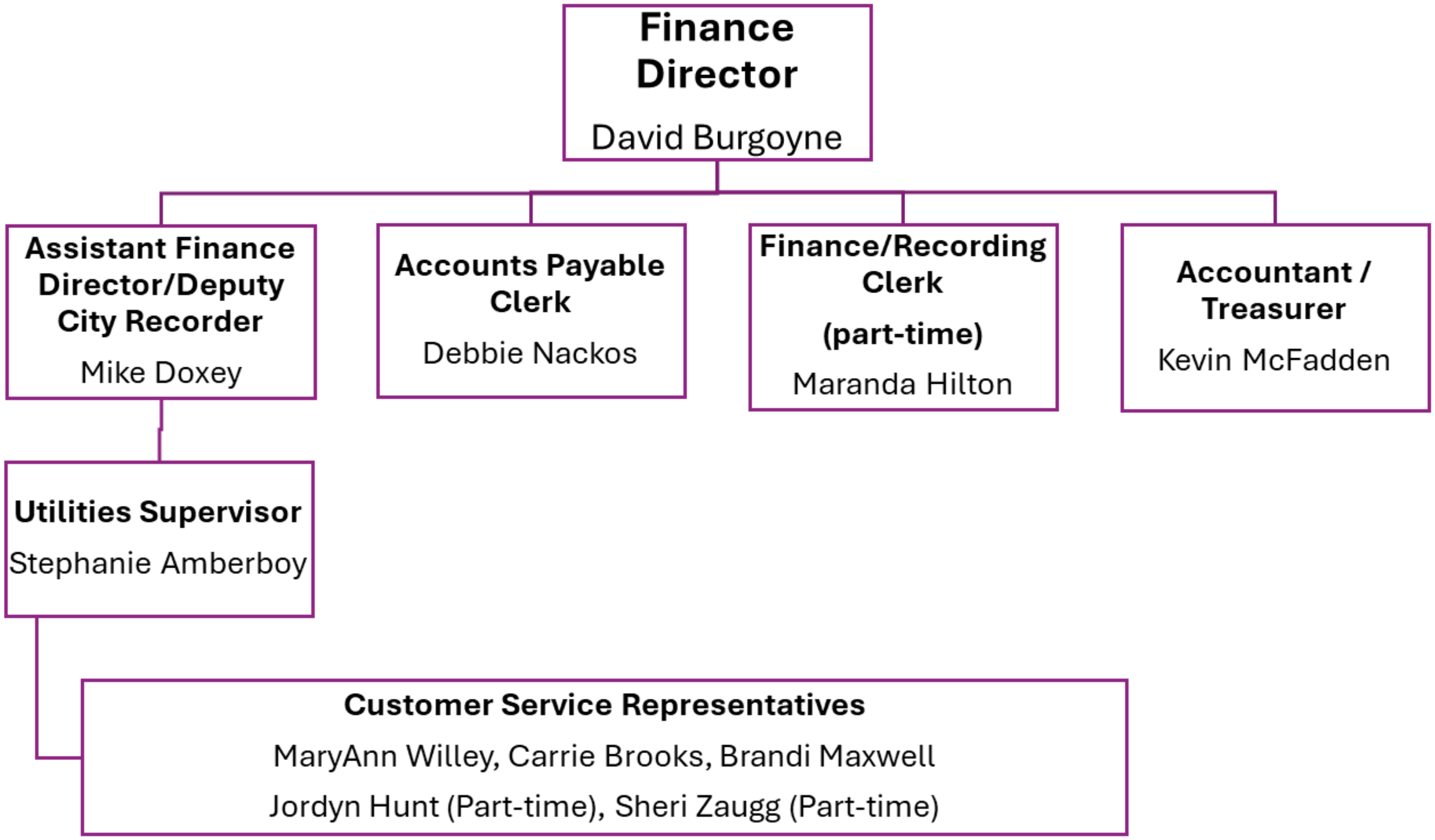




Finance Budget

1	FINANCE										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	2023	2024	2025	Actual	Estimate	2026 Est.	2026 Budget	2026 Budget	2027 Budget	Change	3
4														4
5	PERSONNEL SERVICES													5
6	104140	411000	Salaries - Perm Employees	474,355	777,847	837,850	447,414	383,413	830,827	917,075		698,625	(218,450)	6
7	104140	412000	Salaries-Temp & Part-Time	18,209	59,764	71,015	41,675	42,000	83,675	83,076		97,197	14,121	7
8	104140	413010	FICA & Medicare Payroll Taxes	36,174	62,655	68,544	35,595	34,301	69,895	77,542		61,567	(15,975)	8
9	104140	413020	Employee Medical Ins	81,238	127,404	121,835	110,195	78,312	188,507	161,341		161,374	33	9
10	104140	413030	Employee Life Ins	2,502	4,427	4,043	1,966	3,834	5,800	4,477		3,511	(966)	10
11	104140	413040	State Retirement & 401 K	87,613	143,191	142,253	69,894	56,847	126,741	150,760		108,493	(42,267)	11
12	104140	425300	Vehicle Allowance	9,003	13,269	13,504	6,228	6,043	12,271	13,467		8,978	(4,489)	12
13	104140	491640	WorkersCompPremiumCharge-ISF	1,512	2,771	3,792	1,498	5,607	7,105	3,000		2,387	(613)	13
14	TOTAL PERSONNEL SERVICES			710,606	1,191,330	1,262,834	714,464	610,357	1,324,821	1,410,738	0	1,142,132	(268,606)	14
15														15
16	OPERATIONS & MAINTENANCE													16
17	104140	415000	Employee Education Reimb	0	0	0	0	0	0	0		0	0	17
18	104140	421000	Books Subscr & Mmbrshp	1,741	1,400	1,727	535	800	1,335	1,700		1,500	(200)	18
19	104140	423000	Travel & Training	9,126	6,308	9,695	2,617	7,500	10,117	9,500		9,500	0	19
20	104140	424000	Office Supplies	2,704	8,172	6,545	2,986	2,500	5,486	5,760		5,760	0	20
21	104140	425000	Equip Supplies & Maint	1,577	7,113	6,675	2,037	4,500	6,537	4,000		4,000	0	21
22	104140	426000	Bldg & Grnd Suppl & Maint	9,940	23,308	20,848	11,476	12,000	23,476	20,300		21,000	700	22
23	104140	428000	Internet & Telephone Expense	2,067	4,355	2,639	1,013	1,200	2,213	3,000		2,500	(500)	23
24	104140	429050	Utility Billing Supplies	0	113,301	113,921	111,209	12,000	123,209	115,000		115,000	0	24
25	104140	429200	Computer Software	18,748	47,092	36,856	29,436	0	29,436	17,051		28,344	11,293	25
26	104140	429300	Computer Hardware	5,853	5,088	4,198	14,854	0	14,854	14,454		11,318	(3,136)	26
27	104140	431000	Profess & Tech Services	604	3,220	0	0	0	0	0		0	0	27
28	104140	431040	Bank & Investment Account Fees	4,066	757	1,912	795	800	1,595	1,080		1,500	420	28
29	104140	431050	Credit Card Merchant Fees	7,421	1,399	69	39	50	89	150		150	0	29
30	104140	431100	Legal And Auditing Fees	12,614	16,606	13,805	13,821		13,821	13,952		15,347	1,395	30
31	104140	451100	Insurance & Surety Bonds	8,409	16,965	17,886	18,181	0	18,181	18,816		19,192	376	31
32	104140	452300	Uncollectible Accounts	0	11,776	10,387	4,495	7,000	11,495	9,000		11,000	2,000	32
33	104140	461000	Miscellaneous Expense	1,021	2,569	3,032	1,458	500	1,958	2,000		2,000	0	33
34	104140	463000	Cash Over Or Short	0	10	21	211	50	261	0		0	0	34
35	TOTAL OPER. & MAINT.			85,891	269,438	250,215	215,163	48,900	264,063	235,763	0	248,111	12,348	35
36														36
37	TOTAL FINANCE - GENERAL FUND			796,497	1,460,768	1,513,049	929,627	659,257	1,588,884	1,646,501	0	1,390,243	(256,258)	37
38														38
39	Enterprise Fund Reimbursement - Administrative Services													39
40	104140	496200	Admin Services ReimbAdjustment	(351,456)	(876,199)	(936,129)	(485,373)	(485,373)	(970,746)	(970,746)		(847,023)	123,723	40
41	Total Enterprise Fund Reimbursement - Admin. Service:			(351,456)	(876,199)	(936,129)	(485,373)	(485,373)	(970,746)	(970,746)	0	(847,023)	123,723	41
42														42
43	TOTAL ADJUSTED FINANCE - GENERAL FUND			445,041	584,569	576,920	444,254	173,884	618,138	675,755	0	543,220	(132,535)	43
44														44
45	FINANCE - CAPITAL PROJECTS													45
46	454140	431040	Bank & Investment Account Fees	17,357	3,968	14,344	7,843	8,000	15,843	12,000		15,000	3,000	46
47	454140	474500	Machinery & Equipment	0	0	0	9,795	0	9,795	24,000		6,000	(18,000)	47
48	TOTAL FINANCE - CAPITAL			17,357	3,968	14,344	17,638	8,000	25,638	36,000	0	21,000	(18,000)	48
49														49
50	BUDGET SUMMARY													50
51	104140		Finance - General Fund	445,041	584,569	576,920	444,254	173,884	618,138	675,755	0	543,220	(132,535)	51
52	454140		Finance - Capital Projects	17,357	3,968	14,344	17,638	8,000	25,638	36,000	0	21,000	(15,000)	52
53	**TOTAL FINANCE GENERAL & CAPITAL**			**462,398**	**588,537**	**591,264**	**461,892**	**181,884**	**643,776**	**711,755**	**0**	**564,220**	**(147,535)**	53

Finance Organizational Chart



Government Buildings Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Stay current and/or learn maintenance best practices for current building systems, i.e., HVAC Metasystems, electrical, plumbing, elevators, boilers, fire sprinklers, etc.
- Develop monthly, semi-annual, and annual maintenance checklists. Cross train with other employees.
- Cross train other employees on all computer tracking/scheduling software, control monitoring systems, and current preventative maintenance needs, practices, and processes.
- Resolve/complete all maintenance issues including possible new roof membrane at Bountiful Davis Arts Center Building.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries – Perm Employees	Decrease by $7,855 to account for lower salary for new Building Maintenance Supervisor employee	Yes	Sustainable Bountiful
413010	FICA and Medicare	Decrease by $601 to account for lower benefit for new Building Maintenance Supervisor employee	Yes	Sustainable Bountiful

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
413020	Employee Medical Insurance	Decrease of $556 for changes in health insurance plans and overall premium decrease for new employee	Yes	Sustainable Bountiful
413040	State Retirement and 401k	Decrease of $2,066 to account for lower benefit for new Building Maintenance Supervisor	Yes	Sustainable Bountiful

Operations and Maintenance

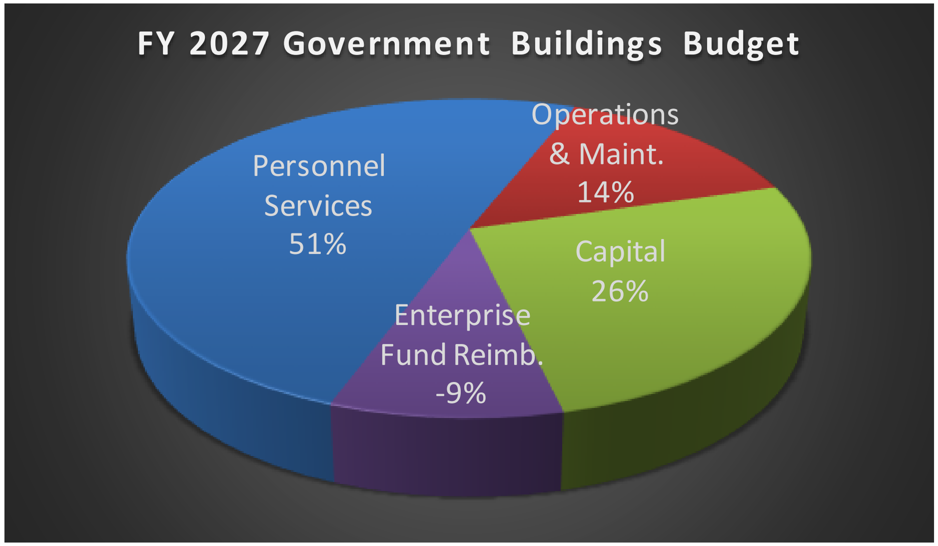
425000	Equipment Supplies and Maint.	Increase of $1,000 to cover increased costs of equipment and maintenance tools.	Yes	Improve and Maintain Infrastructure
426000	Bldg &Grnd Suppl & Maint.	Increase of $2,500 to cover increased costs of building maintenance supplies, goods, and materials.	Yes	Improve and Maintain Infrastructure
429200	Computer Software	$340 Increase as per IT department estimates for software maintenance.	Yes	Improve and Maintain Infrastructure
429300	Computer Hardware	$1,240 Increase as per IT department estimates for hardware and computer maintenance.	Yes	Improve and Maintain Infrastructure

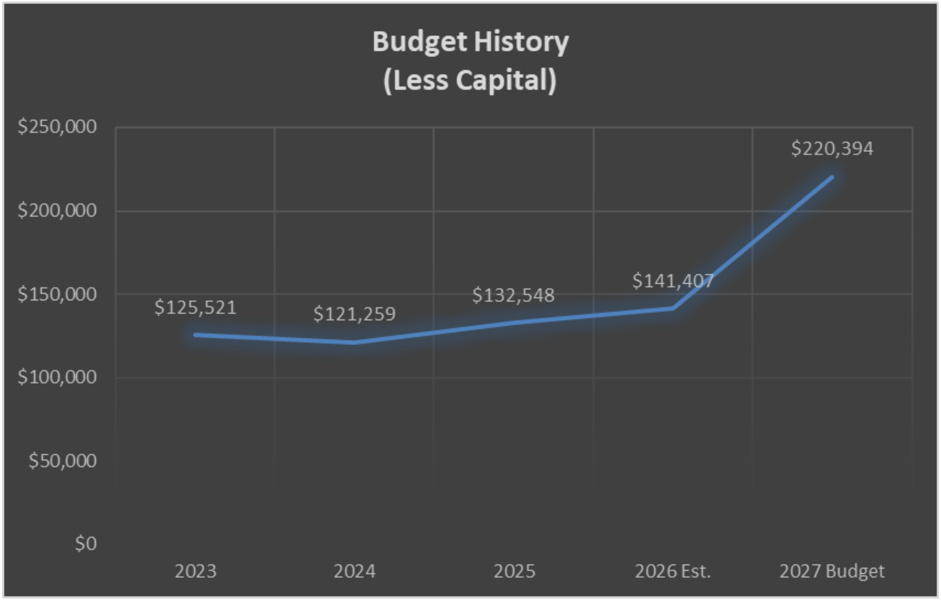
Performance Measures

	Tier 1: Improve and Maintain Infrastructure				
Priority Objective:	*Stay ahead of the maintenance curve*				
Department Strategy:	Inspect all City owned Buildings (15), monthly.				
		Performance Measures			
		FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Budget
Performance Indicator:	Inspect all electrical, HVAC, plumbing, doors, windows, AED, fire systems, etc. for any needed repairs (15 Bldgs. x 12 mo. = 180)	180	180	160	180

	Tier 1: Improve and Maintain Infrastructure				
Priority Objective:	*Communication of Accomplishments*				
Department Strategy:	Use City technology/resources, Office 365, to record, track, and report completion of scheduled, requested, and required repairs.				
		Performance Measures			
		FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Budget
Performance Indicator:	From monthly inspections, record Annual, Semi-Annual, Quarterly, Monthly, Weekly, Daily, requested repairs, and emergency call-outs in Office 365 Task List. Assign start dates, needed resources, project notes, and track progress and completion dates. Review Task List daily. Print reports as requested.	Completed	Completed	Not Completed	Complete

Government Buildings Budget Graphs





Government Buildings Budget

Account Number	Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
GOVERNMENT BUILDINGS											
PERSONNEL SERVICES											
104160 411000	Salaries - Perm Employees	70,595	74,871	80,053	39,332	45,963	85,295	85,295		77,440	(7,855)
104160 412000	Salaries-Temp & Part-Time	0	0	0	0	0	0	10,500		10,500	0
104160 413010	FICA & Medicare Payroll Taxes	5,204	5,449	5,849	2,993	4,335	7,328	7,328		6,727	(601)
104160 413020	Employee Medical Ins	17,442	19,514	20,014	10,234	14,760	24,994	24,994		24,438	(556)
104160 413030	Employee Life Ins	384	428	337	136	284	420	420		367	(53)
104160 413040	State Retirement & 401 K	13,039	13,812	13,917	6,465	7,561	14,026	14,026		11,960	(2,066)
104160 491640	WorkersCompPremiumCharge-ISF	1,439	1,528	1,635	2,093	3,367	5,460	5,460		5,013	(447)
TOTAL PERSONNEL SERVICES		108,103	115,602	121,804	61,253	76,270	137,523	148,023	0	136,445	(11,578)
OPERATIONS & MAINTENANCE											
104160 423000	Travel & Training	0	0	0	0	0	0	2,000		2,000	0
104160 424000	Office Supplies	81	0	296	0	150	150	200		200	0
104160 425000	Equip Supplies & Maint	4,074	4,462	7,801	5,177	1,200	6,377	6,500		7,500	1,000
104160 426000	Bldg & Grnd Suppl & Maint	22,875	20,071	22,617	5,394	12,000	17,394	22,500		25,000	2,500
104160 428000	Internet & Telephone Expense	0	0	0	0	0	0	100		100	0
104160 431400	Landfill Fees	0	0	0	0	0	0	60		50	(10)
104160 448000	Operating Supplies	1,890	1,598	1,468	571	1,000	1,571	2,500		2,500	0
104160 429200	Computer Software	0	0	0	301	0	301	0		340	340
104160 429300	Computer Hardware	0	0	0	1,043	0	1,043	0		1,240	1,240
104160 461000	Miscellaneous Expense	0	45	0	0	0	0	50		50	0
TOTAL OPER. & MAINT.		28,920	26,176	32,181	12,487	14,350	26,837	33,910	0	38,980	5,070
GOVT BLDGS - GEN. FUND		137,023	141,778	153,985	73,740	90,620	164,360	181,933	0	175,425	(6,508)
Enterprise Fund Reimbursement - Administrative Services											
104160 496200	Admin Services ReimbAdjustment	(20,202)	(20,519)	(21,437)	(11,477)	(11,477)	(22,953)	(22,953)		(25,031)	(2,078)
Total Enterprise Fund Reimbursement - Admin. Services		(20,202)	(20,519)	(21,437)	(11,477)	(11,477)	(22,953)	(22,953)	0	(25,031)	(2,078)
TOTAL ADJUSTED GOV'T BLDGS - GENERAL FUND		116,821	121,259	132,548	62,263	79,143	141,407	158,980	0	150,394	(8,586)
GENERAL GOV'T BLDGS - CAPITAL PROJECTS											
454160 474500	Machinery & Equipment	8,700	0	0	0	0	0	0		70,000	70,000
TOTAL GOVT BLDGS - CAP.		8,700	0	0	0	0	0	0	0	70,000	70,000
BUDGET SUMMARY											
104160	Gen. Govt. Buildings - Gen. Fund	116,821	121,259	132,548	62,263	79,143	141,407	158,980	0	150,394	(8,586)
454160	Gen. Govt. Buildings - Capital Proj.	8,700	0	0	0	0	0	0	0	70,000	70,000
TOTAL GOVT BLDGS - GEN & CAP		125,521	121,259	132,548	62,263	79,143	141,407	158,980	0	220,394	61,414

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

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

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
104210-411000 to 413060 104219-411000 to 413060	Salaries-Perm, Officer, 911, part time employees	Merit increases for 45 eligible employees and 3% COLA. Increases in FICA, Life, and Unemployment.	Yes	Public Safety
104210-413020 104219-413020	Employee Medical Insurance	Increase in employee medical insurance due to employee selection changes.	Yes	Public Safety
104210-413040 104219-413040	State Retirement & 401K	Increases in State retirement costs and 401K contributions.	Yes	Public Safety
104210-491640	Workers Comp/Premium Charge	Increase in workers compensation and premium fees.	Yes	Public Safety
104216-412000	Crossing Guard	Increase pay to $13.90 hr (3% COLA)	Yes	Public Safety
104217-411120 104217-411130	SRO and PROS	Increase due to merit and COLA increases.	Yes	Public Safety

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
104210-426000	Bldg & Ground Supply and Maint	Increase is due to janitorial cost increase.	Yes	Improve and Maintain Infrastructure
104210-429000	Computer Software	Decrease in IT costs due to eliminating desktop computers. Officer had 1 desktop and 1 laptop. This is a change to eliminate the desktop and only have a laptop which requires less software costs.	Yes	Public Safety
104210-429300	Computer Hardware	Decrease in IT costs due to eliminating desktop computers. Officer had 1 desktop and 1 laptop. This is a change to eliminate the desktop and only have a laptop which eliminates that piece of hardware.	Yes	Public Safety
104210-451100	Insurance and Surety Bonds	Increase from insurance company.	Yes	Improve and Maintain Infrastructure
104219-428000	Internet & Telephone	Increase due to purchase of Hyper call taking software.	Yes	Public Safety

Performance Measures

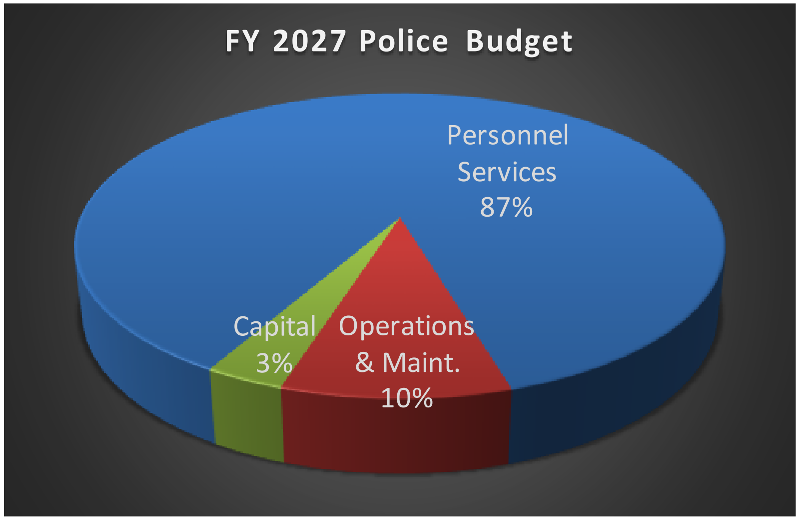
	Tier 3 *Public Safety & Emergency Preparedness*				
Priority Objective:	Community Oriented Police and Fire				
Department Strategy:	Currently there is a backlog of requests to expunge records. Records division will dedicate time each week to expunge 500 records in the year.				
		Performance Measures			
Performance Indicator:	Expunge 500 records	FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
		N/A	150.0	150.0	500.0

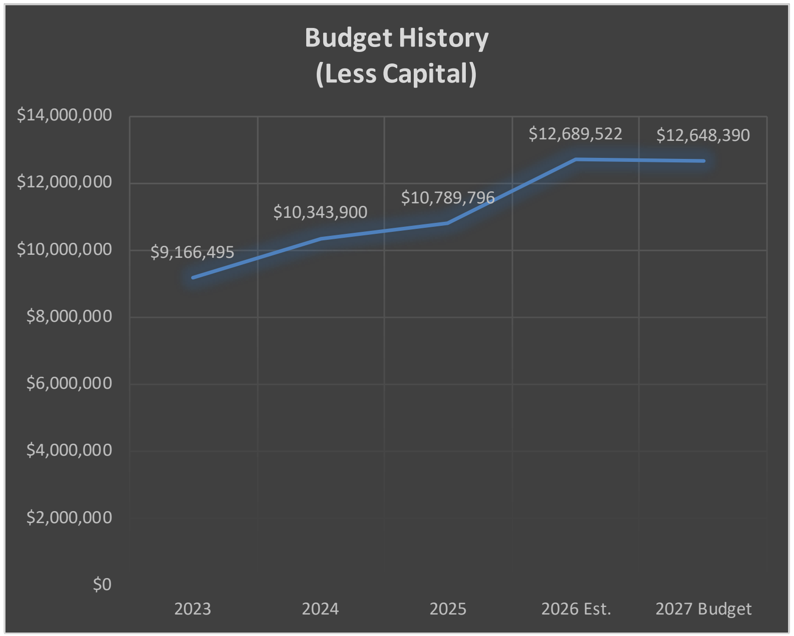
	Tier 3, Public Safety and Emergency Preparedness				
Priority Objective:	*Community Oriented Police*				
Department Strategy:	Community Engagement Activities. Participate in 10 organized community activities.				
		Performance Measures			
		FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Performance Indicator:	Number of events attended	11	10	10	10

Tier 2, Preserve Community Identity & Validity					
Priority Objective:	Public Safety				
Department Strategy:	Be below the national average for police response times to calls for service.				
		Performance Measures			
		FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Performance Indicator:	Be below the National average response time of 10	N/A	<10	<10	<10

Tier 1 *Open, Accessible, and Interactive Government*					
Priority Objective:	Customer Relations				
Department Strategy:	Achieve a +90% compliance score on quality assurance checks with dispatch incoming calls.				
		Performance Measures			
Performance Indicator:	Quality assurance checks at +90%	FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
		N/A	90	90	>90

Police Budget Graphs





Police Budget

1	POLICE									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	2023	2024	2025	Actual	Estimate	2026 Est.	2026 Budget	2026 Budget	2027 Budget	Change	3
4														4
5	PERSONNEL SERVICES													5
6	104210	411000	Salaries - Perm Employees	226,333	212,753	203,889	94,332	103,642	197,974	198,873		207,771	8,898	6
7	104210	411100	Salaries - Officer	3,197,365	3,183,839	3,432,039	1,840,057	2,060,716	3,900,773	3,856,110		4,049,602	193,492	7
8	104210	411400	Salaries - Spec Protect	12,255	12,187	9,304	10,899	11,704	22,603	3,700		3,700	0	8
9	104210	412000	Salaries-Temp & Part-Time	61,919	72,289	88,925	47,771	56,966	104,737	120,215		123,336	3,121	9
10	104210	413010	FICA & Medicare Payroll Taxes	260,803	258,867	275,096	146,780	165,004	311,784	321,580		337,301	15,721	10
11	104210	413020	Employee Medical Ins	689,351	708,462	751,749	382,671	477,260	859,931	987,738		998,086	10,348	11
12	104210	413030	Employee Life Ins	17,811	18,059	16,921	8,755	21,896	30,651	19,986		20,818	832	12
13	104210	413040	State Retirement & 401 K	1,516,467	1,493,620	1,647,934	864,632	1,009,576	1,874,208	1,968,247		2,065,990	97,743	13
14	104210	413060	Unemployment Reimb	4,785	0	0	0	0	0	0		0	0	14
15	104210	414000	Uniform Allowance	38,765	37,904	41,036	15,397	32,463	47,860	25,740		25,740	0	15
16	104210	491640	WorkersCompPremiumCharge-ISF	66,407	66,240	71,033	98,201	112,014	210,215	220,968		232,032	11,064	16
17	TOTAL PERSONNEL SERVICES			6,092,259	6,064,219	6,537,926	3,509,495	4,051,241	7,560,736	7,723,157	0	8,064,376	341,219	17
18														18
19	OPERATIONS & MAINTENANCE													19
20	104210	415000	Employee Education Reimb	4,892	105	437	1,663	3,000	4,663	12,500		12,500	0	20
21	104210	421000	Books Subscr & Mmbrshp	1,919	2,709	2,308	1,494	2,865	4,359	4,359		4,359	0	21
22	104210	422000	Public Notices	6,744	6,226	5,392	1,454	3,546	5,000	5,000		5,000	0	22
23	104210	423000	Travel & Training	30,554	27,042	42,977	13,546	23,496	37,042	16,398		16,398	0	23
24	104210	424000	Office Supplies	12,975	12,150	8,260	3,174	8,826	12,000	12,000		12,000	0	24
25	104210	425000	Equip Supplies & Maint	64	4,997	2,502	2,337	2,337	4,674	5,803		5,803	0	25
26	104210	425200	Communication Equip Maint	1,641	0	10,454	2,657	2,657	5,314	4,750		4,750	0	26
27	104210	425410	Fuel And Oil	108,121	90,022	102,128	53,177	73,117	126,294	128,596		128,232	(364)	27
28	104210	425430	Service & Parts	128,651	112,710	142,135	87,631	42,000	129,631	115,000		115,000	0	28
29	104210	425500	Terminal Maint & Queries	105,367	21,749	786	0	0	0	0		0	0	29
30	104210	426000	Bldg & Grnd Suppl & Maint	109,860	127,371	106,785	33,382	82,318	115,700	117,000		123,000	6,000	30
31	104210	426010	Tire House Maintenance	17,419	10,194	6,611	2,363	1,656	4,019	4,019		4,019	0	31
32	104210	427000	Utilities	132,320	144,162	138,012	87,157	87,157	174,314	140,000		140,000	0	32
33	104210	427700	Utilities - Jeep Posse	3,308	3,551	4,008	1,946	1,946	3,892	3,500		3,500	0	33
34	104210	428000	Internet & Telephone Expense	36,318	55,494	31,350	12,861	35,489	48,350	53,269		53,269	0	34
35	104210	429200	Computer Software	0	141,970	74,740	91,864	118,231	210,095	150,095		145,641	(4,454)	35
36	104210	429300	Computer Hardware	2,505	27,659	33,000	108,571	23,195	131,766	131,766		70,700	(61,066)	36
37	104210	431050	Credit Card Merchant Fees	591	86	0	0	0	0	100		100	0	37
38	104210	431200	Informant & Intelligence	0	0	0	0	500	500	500		500	0	38
39	104210	431600	Animal Control Services	82,059	0	0	0	0	0	0		0	0	39
40	104210	432000	Examination & Evaluation	32,930	35,718	18,203	7,548	7,974	15,522	5,000		5,000	0	40
41	104210	445100	Public Safety Supplies	115,986	115,013	63,872	27,173	68,458	95,631	79,631		79,631	0	41

Police Budget (continued)

1	**POLICE**										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	2023	2024	2025	Actual	Estimate	2026 Est.	2026 Budget	2026 Budget	2027 Budget	Change	3
4														4
5	104210	445300	Special Suppl Tech Svs	5,140	5,771	4,978	843	1,834	2,677	2,569		2,569	0	5
6	104210	451100	Insurance & Surety Bonds	98,763	106,795	113,842	130,780	0	130,780	119,405		133,396	13,991	6
7	104210	453120	Interest-SBITA	969	0	523	0	0	0	0		0	0	7
8	104210	455120	Principal-SBITA	4,716	4,315	4,477	0	0	0	0		0	0	8
9	104210	461000	Miscellaneous Expense	3,135	3,408	18,729	977	1,023	2,000	2,000		2,000	0	9
10	**TOTAL OPER. & MAINT.**			1,046,946	1,059,217	936,506	672,599	591,625	1,264,224	1,113,260	0	1,067,367	(45,893)	10
11														11
12	**TOTAL POLICE - GENERAL FUND**			7,139,205	7,123,436	7,474,432	4,182,094	4,642,866	8,824,960	8,836,417	0	9,131,743	295,326	12
13														13
14	**POLICE - RESERVE OFFICER PROGRAM**													14
15	**PERSONNEL SERVICES**													15
16	104215	411100	Salaries - Officer	0	0	0	0	0	0	7,756		7,756	0	16
17	104215	413010	FICA & Medicare Payroll Taxes	0	0	0	0	0	0	639		639	0	17
18	104215	413030	Employee Life Ins	0	0	0	0	0	0	850		850	0	18
19	104215	414000	Uniform Allowance	0	0	0	0	0	0	600		600	0	19
20	104215	461000	Miscellaneous Expense	35	0	0	0	0	0	0		0	0	20
21	104215	491640	WorkersCompPremiumCharge-ISF	0	0	0	0	0	0	155		442	287	21
22	**TOTAL PERSONNEL SERVICES**			35	0	0	0	0	0	10,000	0	10,287	287	22
23														23
24	**OPERATIONS & MAINTENANCE**													24
25														25
26	**TOTAL OPER. & MAINT.**			0	0	0	0	0	0	0	0	0	0	26
27														27
28	**TOTAL RESERVE OFFICER - GENERAL FUND**			35	0	0	0	0	0	10,000	0	10,287	287	28
29														29
30	**POLICE - CROSSING GUARDS**													30
31	**PERSONNEL SERVICES**													31
32	104216	412000	Salaries-Temp & Part-Time	122,642	127,746	159,953	83,828	94,372	178,200	178,200		178,200	0	32
33	104216	413010	FICA & Medicare Payroll Taxes	9,382	9,773	12,237	6,413	7,219	13,632	13,632		13,632	0	33
32	104216	413040	State Retirement & 401 K	0	0	0	0	0	0	0		0	0	32
33	104216	413060	Unemployment Reimb	0	409	0	0	0	0	0		0	0	33
36	104216	491640	WorkersCompPremiumCharge-ISF	2,453	2,555	3,199	4,443	5,714	10,157	10,157		10,157	0	36
37	**TOTAL PERSONNEL SERVICES**			134,477	140,483	175,389	94,684	107,305	201,989	201,989	0	201,989	0	37

Police Budget (continued)

POLICE												
										Amended		
			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar
Account Number		Account Description	2023	2024	2025	Actual	Estimate	2026 Est.	2026 Budget	2026 Budget	2027 Budget	Change
OPERATIONS & MAINTENANCE												
104216	445100	Public Safety Supplies	2,740	1,480	1,995	689	1,511	2,200	2,200		2,200	0
104216	461000	Miscellaneous Expense	650	1,092	739	360	360	720	500		500	0
TOTAL OPER. & MAINT.			3,390	2,572	2,734	1,049	1,871	2,920	2,700	0	2,700	0
TOTAL CROSSING GUARDS - G. F.			137,867	143,055	178,123	95,733	109,176	204,909	204,689	0	204,689	0
POLICE - SCHOOL RESOURCE OFFICER												
PERSONNEL SERVICES												
104217	411110	Salaries - SRO	127,942	170,650	139,406	67,168	74,158	141,326	142,412		148,737	6,325
104217	411120	Salaries - PROS	66,214	62,767	61,163	33,596	49,854	83,450	141,108		151,643	10,535
104217	411130	Salaries - PROS II	21,450	26,024	30,840	14,533	25,168	39,701	65,748		66,175	427
104217	413010	FICA & Medicare Payroll Taxes	16,047	19,296	17,085	8,580	12,794	21,374	26,720		28,117	1,397
104217	413020	Employee Medical Ins	33,695	40,641	37,356	18,466	23,114	41,580	37,491		36,656	(835)
104217	413030	Employee Life Ins	729	950	699	334	700	1,034	741		772	31
104217	413040	State Retirement & 401 K	63,976	82,074	65,619	32,389	37,100	69,489	72,934		76,706	3,772
104217	491640	WorkersCompPremiumCharge-ISF	4,329	5,210	4,631	6,097	7,770	13,867	19,854		20,895	1,041
TOTAL PERSONNEL SERVICES			334,382	407,609	356,799	181,163	230,658	411,821	507,008	0	529,701	22,693
OPERATIONS & MAINTENANCE												
TOTAL OPER. & MAINT.			0	0	0	0	0	0	0	0	0	0
TOTAL SCHOOL RESOURCE OFFICER - GENERAL FUND			334,382	407,609	356,799	181,163	230,658	411,821	507,008	0	529,701	22,693
LIQUOR LAW ENFORCEMENT												
PERSONNEL SERVICES												
104218	411100	Salaries - DUI	5,839	6,860	15,090	7,814	6,186	14,000	14,000		14,000	0
104218	411200	D.U.I Cases	10,000	10,000	10,000	6,500	3,500	10,000	10,000		10,000	0
104218	413010	FICA & Medicare Payroll Taxes	437	510	923	584	1,252	1,836	1,836		1,836	0
104218	413020	Employee Medical Ins	346	313	1,112	393	0	393	0		0	0
104218	413030	Employee Life Ins	0	0	4	2	0	2	0		0	0
104218	413040	State Retirement & 401 K	29	3	15	0	0	0	0		0	0
104218	491640	WorkersCompPremiumCharge-ISF	114	137	248	414	954	1,368	1,368		1,368	0
TOTAL PERSONNEL SERVICES			16,765	17,823	27,393	15,707	11,892	27,599	27,204	0	27,204	0

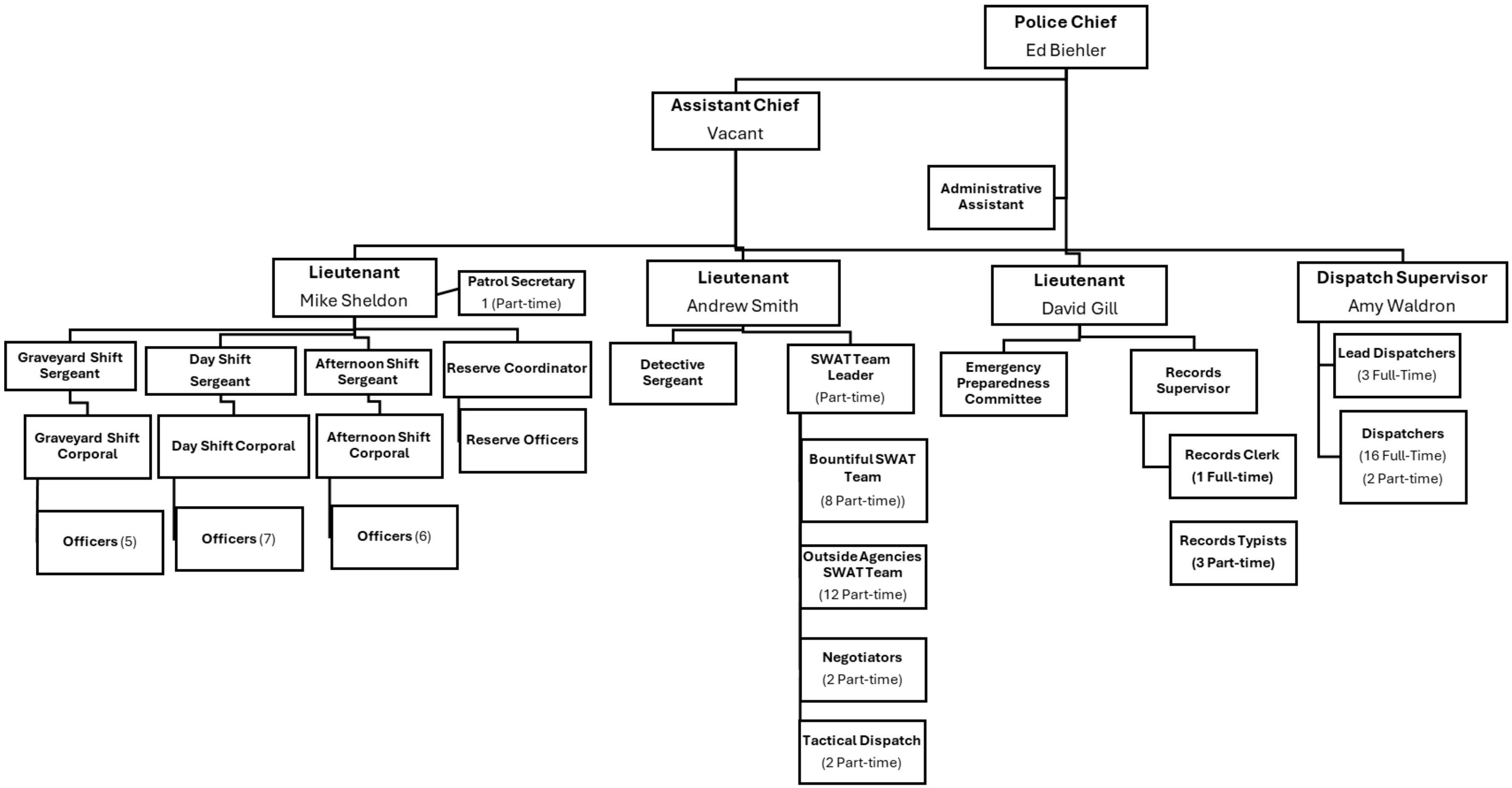
Police Budget (continued)

1	POLICE									Amended			1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number	Account Description	2023	2024	2025	Actual	Estimate	2026 Est.	2026 Budget	2026 Budget	2027 Budget	Change	3
4													4
5	OPERATIONS & MAINTENANCE												5
6	104218 445100	Public Safety Supplies	22,154	24,630	16,607	509	27,313	27,822	27,822		27,822	0	6
7	TOTAL OPER. AND MAINT.		22,154	24,630	16,607	509	27,313	27,822	27,822	0	27,822	0	7
8													8
9	TOTAL LIQUOR LAW ENFORCEMENT - GEN. FUND		38,919	42,453	44,000	16,216	39,205	55,421	55,026	0	55,026	0	9
10													10
11	PSAP E911												11
12	PERSONNEL SERVICES												12
13	104219 411000	Salaries - Perm Employees	928,246	1,037,067	1,191,760	716,600	837,886	1,554,486	1,394,714		1,400,375	5,661	13
14	104219 412000	Salaries-Temp & Part-Time	4,675	1,956	4,313	3,641	10,848	14,489	19,639		40,452	20,813	14
15	104219 413010	FICA & Medicare Payroll Taxes	70,478	77,653	89,106	53,654	63,742	117,396	109,062		111,086	2,024	15
16	104219 413020	Employee Medical Ins	129,552	234,119	311,056	161,190	193,376	354,566	396,848		383,179	(13,669)	16
17	104219 413030	Employee Life Ins	4,566	5,448	5,401	2,746	6,000	8,746	7,124		7,148	24	17
18	104219 413040	State Retirement & 401 K	168,126	189,929	199,500	110,292	128,100	238,392	229,128		216,055	(13,073)	18
19	104219 414000	Uniform Allowance	9,855	10,077	10,064	4,790	6,228	11,018	11,280		11,280	0	19
20	104219 491640	WorkersCompPremiumCharge-ISF	2,826	3,147	3,622	2,177	2,576	4,753	4,049		4,187	138	20
21	TOTAL PERSONNEL SERVICES		1,318,322	1,559,395	1,814,822	1,055,091	1,248,756	2,303,847	2,171,844	0	2,173,763	1,919	21
22													22
23	OPERATIONS & MAINTENANCE												23
24	104219 422000	Public Notices	332	916	681	37	879	916	2,000		2,000	0	24
25	104219 423000	Travel & Training	8,877	9,311	14,757	9,235	3,023	12,258	12,258		12,258	0	25
26	104219 425000	Equip Supplies & Maint	182	0	0	0	0	0	0		0	0	26
27	104219 428000	Internet & Telephone Expense	21,698	4,213	21,323	2,797	19,203	22,000	35,500		95,500	60,000	27
28	104219 429200	Computer Software	0	0	1,543	531	0	531	0		0	0	28
29	104219 432000	Examination & Evaluation	2,100	0	0	350	650	1,000	1,000		1,000	0	29
30	104219 445100	Public Safety Supplies	1,235	0	7,929	588	3,467	4,055	4,055		4,055	0	30
31	104219 461000	Miscellaneous Expense	622	1,023	674	581	550	1,131	500		500	0	31
32	104219 474500	Machinery & Equipment	0	0	0	0	0	0	3,200		3,200	0	32
33	TOTAL OPER. & MAINT.		35,045	15,463	46,906	14,119	27,772	41,891	58,513	0	118,513	60,000	33
34													34
35	TOTAL PSAP E911 - GENERAL FUND		1,353,367	1,574,858	1,861,728	1,069,210	1,276,528	2,345,738	2,230,357	0	2,292,276	61,919	35

Police Budget (continued)

POLICE Account Number	Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
POLICE - CAPITAL PROJECTS											
454210 453120	Interest-SBITA	0	0	7,919	0	0	0	0		0	0
454210 455120	Principal-SBITA	0	53,688	45,769	53,688	0	53,688	53,668		53,668	0
454210 472100	Buildings	0	162,369	574,359	220,350	324,650	545,000	545,000		54,000	(491,000)
454210 474500	Machinery & Equipment	162,720	836,432	246,668	247,986	0	247,986	270,000		317,000	47,000
TOTAL POLICE - CAP. PROJ.		162,720	1,052,489	874,714	522,023	324,650	846,673	868,668	0	424,668	(444,000)
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	7,139,205	7,123,436	7,474,432	4,182,094	4,642,866	8,824,960	8,836,417	0	9,131,743	295,326
104215	Police Reserves	35	0	0	0	0	0	10,000	0	10,287	287
104216	Police Crossing Guards	137,867	143,055	178,123	95,733	109,176	204,909	204,689	0	204,689	0
104217	School Resource Officer	334,382	407,609	356,799	181,163	230,658	411,821	507,008	0	529,701	22,693
104218	Liquor Law Enforcement	38,919	42,453	44,000	16,216	39,205	55,421	55,026	0	55,026	0
104219	PSAP - E911	1,353,367	1,574,858	1,861,728	1,069,210	1,276,528	2,345,738	2,230,357	0	2,292,276	61,919
TOTAL POLICE - GEN. FUND		9,003,775	9,291,411	9,915,082	5,544,416	6,298,433	11,842,849	11,843,497	0	12,223,722	380,225
454210	Police Capital Improvements	162,720	1,052,489	874,714	522,023	324,650	846,673	868,668	0	424,668	(444,000)
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.		162,720	1,052,489	874,714	522,023	324,650	846,673	868,668	0	424,668	(444,000)
TOTAL POLICE - GEN. & CAP.		**9,166,495**	**10,343,900**	**10,789,796**	**6,066,439**	**6,623,083**	**12,689,522**	**12,712,165**	**0**	**12,648,390**	**(63,775)**

Police Organizational Chart



South Davis Metro Fire Service District

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

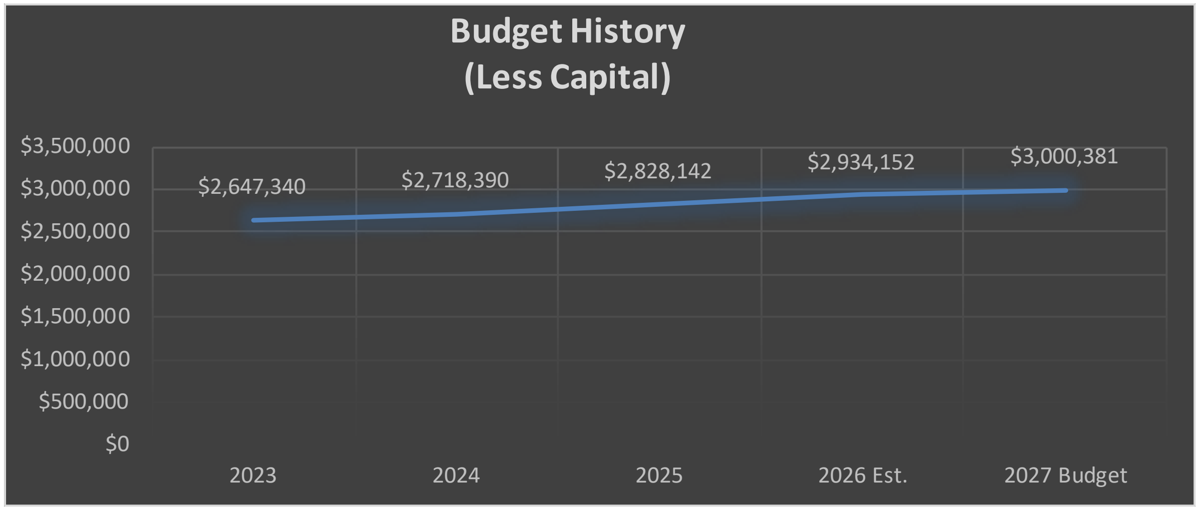
- Consider a 3% increase in City assessments. This is to provide a COLA adjustment to employees, maintain appropriate fund balances. A property tax increase is also contemplated.

Operational Budget Highlights

Expenditures

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
431000	Professional and Tech. Serv.	Increase of approx. 3% for fire services. This number will not be final until SDMF budget is put in place.	Yes	Public Safety and Emergency Preparedness

Fire Budget Graphs



Fire Budget

Account Number	Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
FIRE											
OPERATIONS & MAINTENANCE											
104220 431000	Profess & Tech Services	2,647,340	2,718,390	2,828,142	1,467,076	1,467,076	2,934,152	2,912,991	2,934,152	3,000,381	87,390
TOTAL OPER. & MAINT.		2,647,340	2,718,390	2,828,142	1,467,076	1,467,076	2,934,152	2,912,991	2,934,152	3,000,381	87,390
TOTAL FIRE - GENERAL FUND		2,647,340	2,718,390	2,828,142	1,467,076	1,467,076	2,934,152	2,912,991	2,934,152	3,000,381	87,390
BUDGET SUMMARY											
104220	Fire - General Fund	2,647,340	2,718,390	2,828,142	1,467,076	1,467,076	2,934,152	2,912,991	2,934,152	3,000,381	87,390
TOTAL FIRE - GEN. & CAP.		2,647,340	2,718,390	2,828,142	1,467,076	1,467,076	2,934,152	2,912,991	2,934,152	3,000,381	87,390

Streets Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Road reconstruction. 800 East -- 500 South to 400 North. Sidewalk recon 1970 E Maple Ridge Dr. Davis Bridge inspection.
- Road overlays – 5.1 miles -- City crew.
- Pavement preservation – 16 miles –Slurry seal.
- Road repairs due to water lines and other utilities replacements.
- Purchase Road Paver and Skid loader

Operational Budget Highlights

Personnel Services

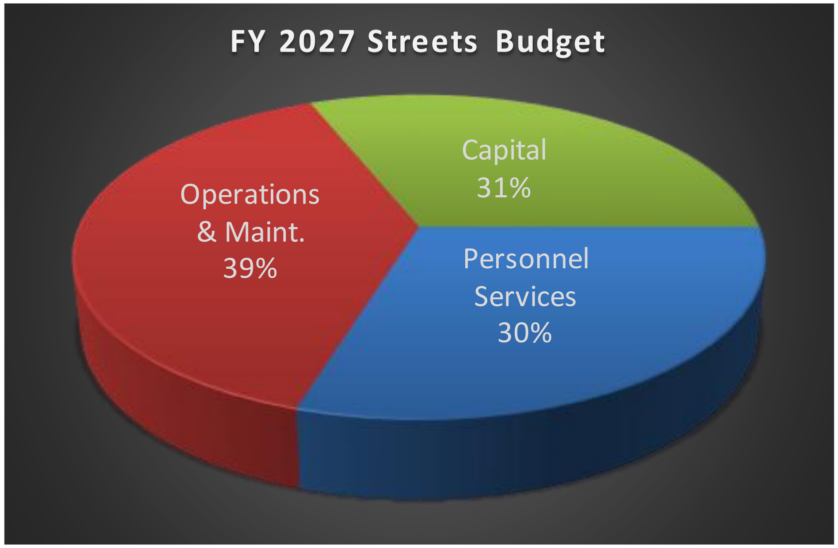
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 to 491640	Personnel Services	Increased $71,208 for merit increases, 3% COLA, and changes in medical costs	Yes	Open, Accessible, and Interactive Government

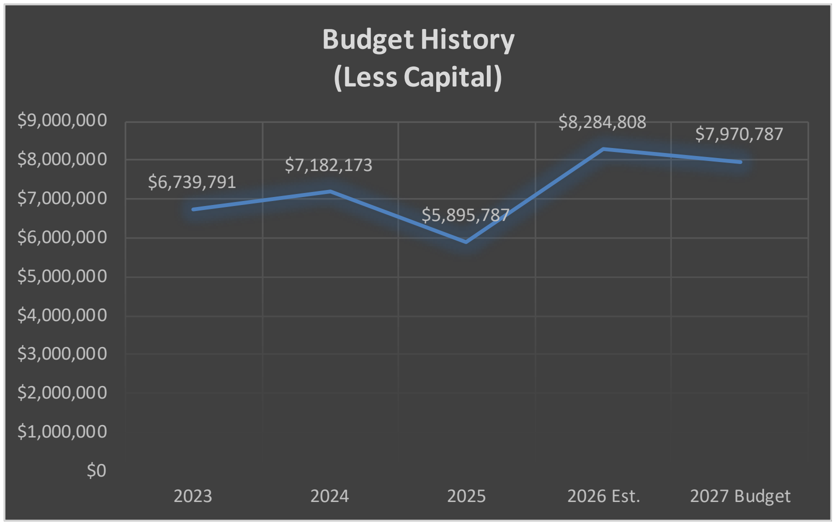
Performance Measures

Tier 1 *Improve & Maintain Infrastructure*					
Priority Objective:	*Stay ahead of the maintenance curve*				
Streets Department Strategy:	Maintain and Improve Bountiful City road network				
	Performance Measures				
Performance Indicator:	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Miles of Roads Paved Btfl Crews	2.9	1.6	2.25	4.5	5.1
Miles of Roads Reconstructed	0.65	0.41	0.52	0.5	0.67
Miles of Roads Paved Contractor	1.7	0	1.25	0.6	0.75
Miles of Roads Sealed Contractor	16.7	21.7	18.6	12	16
	21.95	23.71	22.62	17.6	22.52
Percent of road network upgraded	13.7%	14.8%	14.1%	11.0%	14.1%

Tier 1 *Improve & Maintain Infrastructure*					
Priority Objective:	*Stay ahead of the maintenance curve*				
Streets Department Strategy:	Snow removal from Bountiful City road network				
	Performance Measures				
	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Performance Indicator:					
Lane miles of roads to be opened	342.8	342.8	342.8	342.8	342.8
Lane miles of roads to be pushed back	342.8	342.8	342.8	342.8	342.8
Number of circles to be cleared out	236	236	236	236	236
Number of dead ends to be cleared	22	22	22	22	22
Number of storm call outs	91	57	46	16	16
Season total tons of salt used	35,472	12,918	13,001	3,033	1,300
				YTD	
All roads cleared each storm	Yes	Yes	Yes	Yes	Planned

Streets Budget Graphs





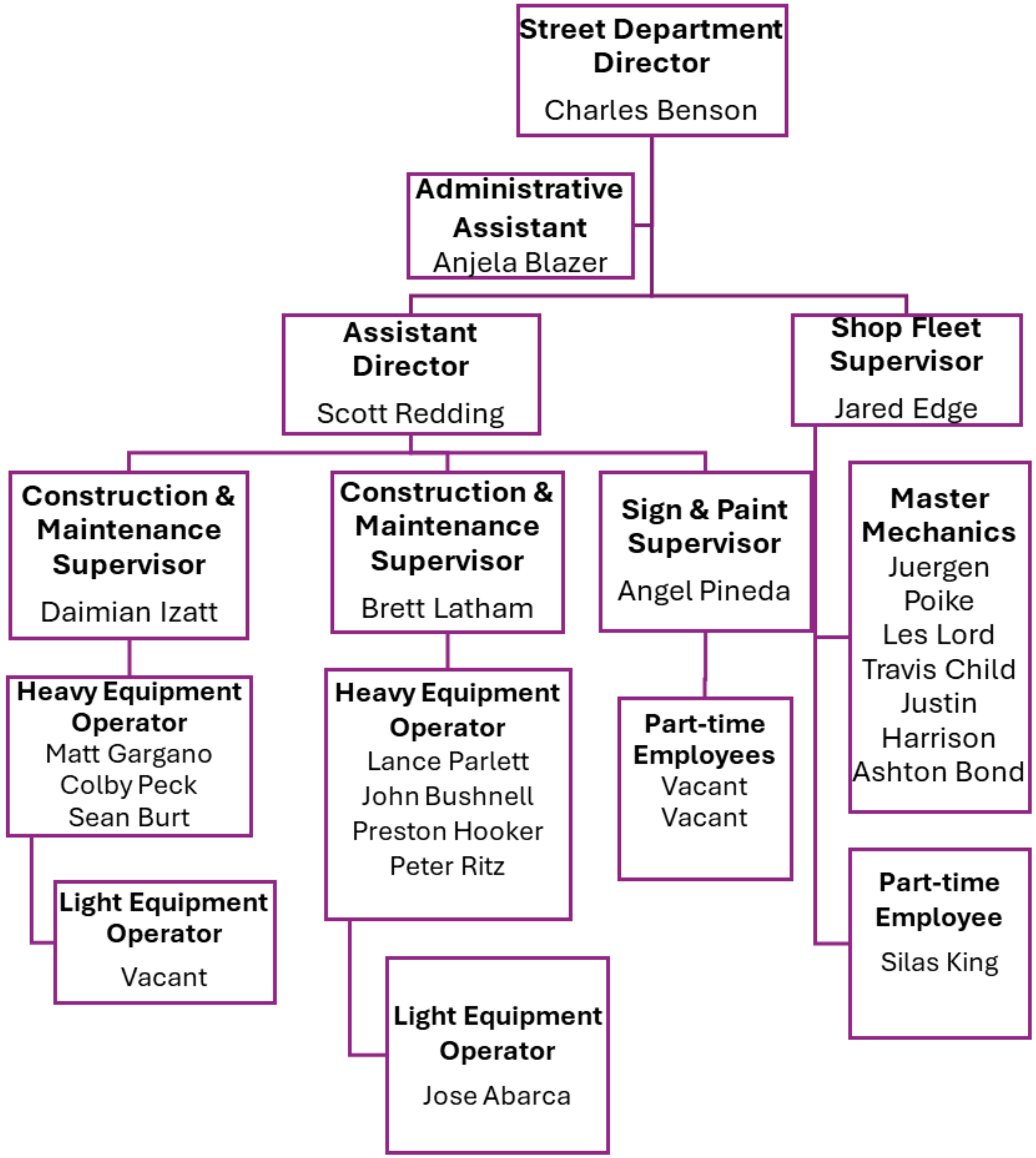
Streets Budget

#	Account Number		Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change	#
1	STREETS DEPARTMENT													1
4														4
5	PERSONNEL SERVICES													5
6	104410	411000	Salaries - Perm Employees	1,182,400	1,189,545	1,245,206	605,124	828,495	1,433,619	1,433,619		1,504,827	71,208	6
7	104410	412000	Salaries-Temp & Part-Time	7,491	7,453	14,820	21,532	23,468	45,000	45,000		45,000	0	7
8	104410	413010	FICA & Medicare Payroll Taxes	97,927	96,379	103,578	51,321	61,793	113,114	113,114		118,562	5,448	8
9	104410	413020	Employee Medical Ins	226,346	262,209	267,329	137,010	241,542	378,552	378,552		370,414	(8,138)	9
10	104410	413030	Employee Life Ins	6,452	7,290	6,392	3,148	4,237	7,385	7,385		7,690	305	10
11	104410	413040	State Retirement & 401 K	241,412	228,104	233,263	107,641	127,988	235,629	235,629		232,290	(3,339)	11
12	104410	491640	WorkersCompPremiumCharge-ISF	38,842	38,180	41,347	40,354	52,603	92,957	92,957		97,379	4,422	12
13	TOTAL PERSONNEL SERVICES			1,800,870	1,829,161	1,911,936	966,129	1,340,127	2,306,256	2,306,256	0	2,376,162	69,906	13
14														14
15	OPERATIONS & MAINTENANCE													15
16	104410	415000	Employee Education Reimb	0	0	0	0	1,125	1,125	1,125		0	(1,125)	16
17	104410	421000	Books Subscr & Mmbrshp	778	996	781	35	965	1,000	1,000		1,000	0	17
18	104410	423000	Travel & Training	589	2,550	1,277	258	5,242	5,500	5,500		5,500	0	18
19	104410	424000	Office Supplies	17,278	7,326	4,601	1,514	6,986	8,500	8,500		8,500	0	19
20	104410	425000	Equip Supplies & Maint	550,435	387,818	250,378	202,301	182,699	385,000	385,000		385,000	0	20
21	104410	426000	Bldg & Grnd Suppl & Maint	54,448	24,420	32,161	22,106	5,000	27,106	20,000		20,000	0	21
22	104410	427000	Utilities	49,787	57,989	48,659	23,150	35,850	59,000	59,000		59,000	0	22
23	104410	428000	Internet & Telephone Expense	7,660	13,069	13,671	6,847	6,153	13,000	13,000		13,000	0	23
24	104410	429200	Computer Software	0	10,771	22,354	11,866	10,634	22,500	22,500		22,500	0	24
25	104410	429300	Computer Hardware	0	3,037	5,954	16,683	4,317	21,000	21,000		21,000	0	25
26	104410	431400	Landfill Fees	3,540	5,400	4,220	3,555	445	4,000	4,000		4,000	0	26
27	104410	441100	Special Highway Supplies	622,991	265,171	229,659	68,850	231,150	300,000	300,000		300,000	0	27
28	104410	441200	Road Matl Patch/ Class C	56,749	54,474	56,271	83,304	50,000	133,304	70,000		70,000	0	28
29	104410	441300	Street Signs	71,855	91,633	121,073	26,270	88,730	115,000	115,000		115,000	0	29
30	104410	448000	Operating Supplies	103,171	266,648	270,462	56,846	172,154	229,000	229,000		229,000	0	30
31	104410	451100	Insurance & Surety Bonds	47,596	54,730	57,793	59,870	5,130	65,000	65,000		65,000	0	31
32	104410	461000	Miscellaneous Expense	2,402	2,389	2,476	750	1,251	2,000	2,000		2,000	0	32
33	104410	473200	Road Materials - Overlay	728,719	637,619	758,531	395,691	417,309	813,000	813,000		813,000	0	33
34	104410	473210	Road Recondition & Repair	588,080	601,652	630,650	462,895	102,105	565,000	565,000		565,000	0	34
35	104410	473400	Concrete Repairs	106,831	285,640	277,524	269,597	146,403	416,000	416,000		416,000	0	35
36	TOTAL OPER. & MAINT.			3,012,908	2,773,330	2,788,494	1,712,387	1,473,647	3,186,034	3,115,625	0	3,114,500	(1,125)	36
37														37
38	TOTAL STREETS - GEN. FUND			4,813,778	4,602,491	4,700,430	2,678,516	2,813,774	5,492,290	5,421,881	0	5,490,662	68,781	38

Streets Budget (continued)

STREETS DEPARTMENT											Amended		
Account Number		Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
STREETS - CAPITAL PROJECTS												
454410	472100	Buildings	0	0	0	0	0	0	0		0	0
454410	473100	Improv Other Than Bldgs	440	210	119,438	0	0	0	0		0	0
454410	473500	Road Reconstruction	560,477	894,521	584,544	890,460	784,540	1,675,000	1,675,000		1,783,125	108,125
454410	473600	New Road Construction	1,077,967	375,257	0	0	0	0	0		0	0
454410	474500	Machinery & Equipment	287,129	1,076,685	491,375	456,111	661,407	1,117,518	812,000		697,000	(115,000)
454410	474550	Traffic Signals	0	233,009	0	0	0	0	0		0	0
TOTAL STREETS - CAP. PROJ.			1,926,013	2,579,682	1,195,357	1,346,571	1,445,947	2,792,518	2,487,000	0	2,480,125	(6,875)
BUDGET SUMMARY												
104410		Streets - General Fund	4,813,778	4,602,491	4,700,430	2,678,516	2,813,774	5,492,290	5,421,881	0	5,490,662	68,781
454410		Streets - Capital Projects Fund	1,926,013	2,579,682	1,195,357	1,346,571	1,445,947	2,792,518	2,487,000	0	2,480,125	(6,875)
TOTAL STREETS GEN. & CAP.			**6,739,791**	**7,182,173**	**5,895,787**	**4,025,087**	**4,259,721**	**8,284,808**	**7,908,881**	**0**	**7,970,787**	**61,906**

Streets Organizational Chart



Engineering Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Bid and construct Street Reconstruction Projects on 400 South, 1650 South and 800 E.
- Design, bid, and provide construction management and oversight for water line replacement projects.
- Begin the design for replacement of the Mill Creek Reservoir and work through the approval process with the Division of Drinking Water.
- Continue to assist with the implementation of the trails master plan. Construct Big Rock Trail and trail(s) in Holbrook Canyon.
- Main Street reconstruction scope and cost analysis.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries – Permanent Employees	Increased by $34,299 to include 3% COLA for all Department employees and merit increases for 1 of 7 employees	Yes	Open, Accessible & Interactive Government
412000	Salaries – Temp & Part Time Employees	Increased by $5,500 to hire a P/T Admin Assistant (10hrs/wk)	Yes	Open, Accessible & Interactive Government
413010	FICA Taxes	Increased by $3,073 to account for associated changes to Salaries – Permanent Employees	Yes	Open, Accessible & Interactive Government
413020	Employee Medical Insurance	Decreased by $17,158 to account for changes in staff health insurance coverage	Yes	Open, Accessible & Interactive Government
491640	Workers Comp Premium	Increased by $1,719 to account for associated changes to Salaries – Permanent Employees and Salaries – Temp & Part Time Employees	Yes	Open, Accessible & Interactive Government

Operations and Maintenance

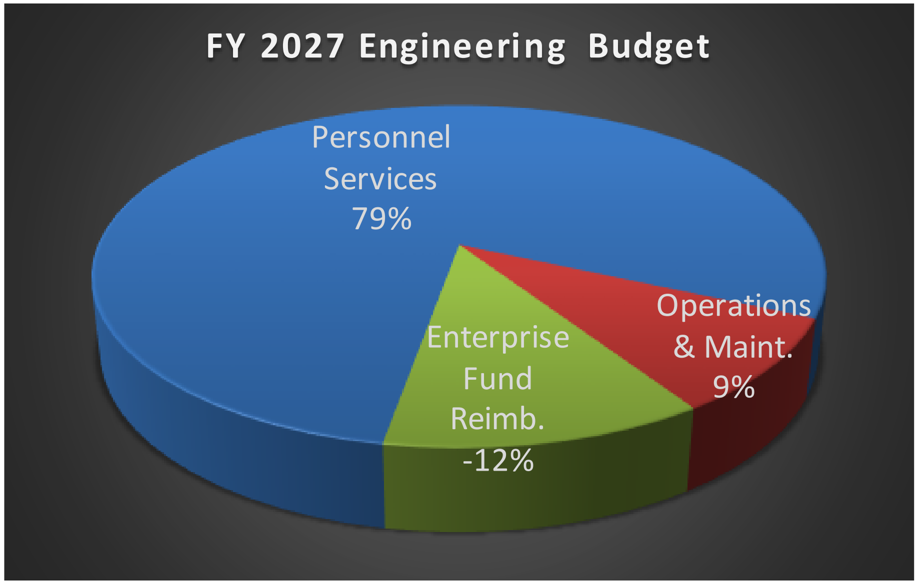
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
421000	Books, Subscriptions & Memberships	Increased $2,000 for purchase of new Building Code Books adopted by the State Legislature. (Budget Line item to be reduced for FY2028)	Yes	Open, Accessible & Interactive Government
423000	Travel & Training	Increased $500 for increases in travel and registration costs	Yes	Open, Accessible & Interactive Government
426000	Bldg & Grnd Suppl & Maint	Increased $3,000 to match prior year actual expenditures	Yes	Financial Balance and Accountability
429200	Computer Software	Reduced $1,200 for change to MUNIS computer software allocation charges	Yes	Financial Balance and Accountability
429300	Computer Hardware	Reduced $667 for Computer replacement charges as determined by the IT Department.	Yes	Financial Balance and Accountability
431000	Professional & Technical Services	Allocated $15,000 for supplemental building inspection services ($5,000) and scanning of old Building Permits through Utah Correctional Industries ($10,000)	Yes	Financial Balance and Accountability
451100	Insurance & Surety Bonds	Increased $1,560 to align with increases in prior years	Yes	Financial Balance and Accountability
453100	Interest Expense	Decreased $22,500 to reflect a change in accounting procedures which allocate interest charges to a different account.	Yes	Financial Balance and Accountability

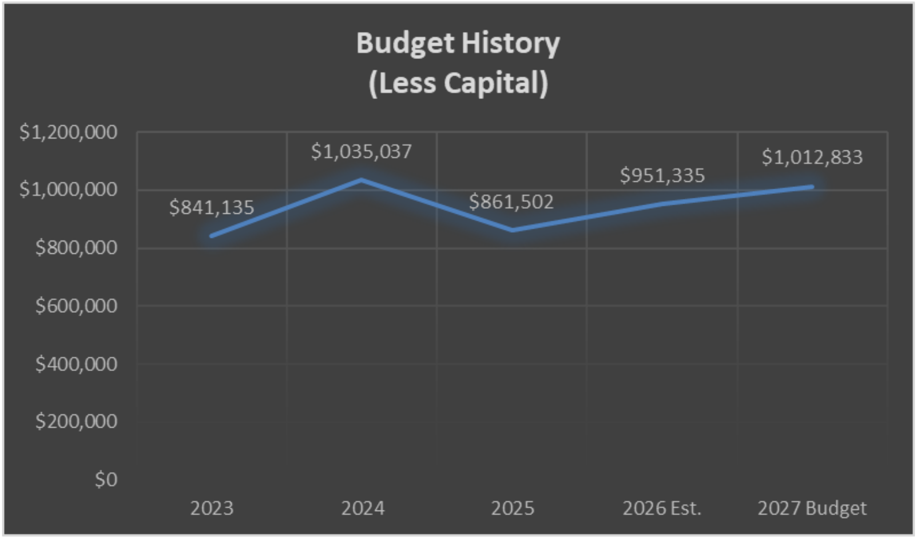
Performance Measures

Tier 2 Priority:	*Improve and Maintain Infrastructure*				
Priority Objective:	Stay Ahead of Maintenance Curve				
Department Strategy: ENGINEERING	Complete Scheduled Capital Improvement Projects for the Current Fiscal Year				
		Performance Measures			
Performance Indicator:	Design, Bid, Construct Capital Projects	FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
	Water Line Replacement	Yes	Yes	Yes	Yes
	Storm Drain New, Replcmt	Yes	Yes	Yes	Yes
	Asphalt Overlay	N/A	Yes	Yes	N/A
	Street Reconstruction	Yes	Yes	Yes	Yes
	All projects designed by Engineering Dept. staff				

Tier 1 Priority:	*Open, Accessible & Interactive Government*				
Priority Objective:	*Customer Relations*				
Department Strategy: BUILDING	Comply with State requirements for residential inspection and plan review time guidelines.				
		Performance Measures			
		FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Performance Indicator:	Inspections Performed	3,647	3,314	3,600 EST 1,777 FYTD FYTD as of 1 Mar	3,300 est
	Building Permits Issued	908	927	900 EST 658 FYTD FYTD as of 1 Mar	900 est

Engineering Budget Graphs

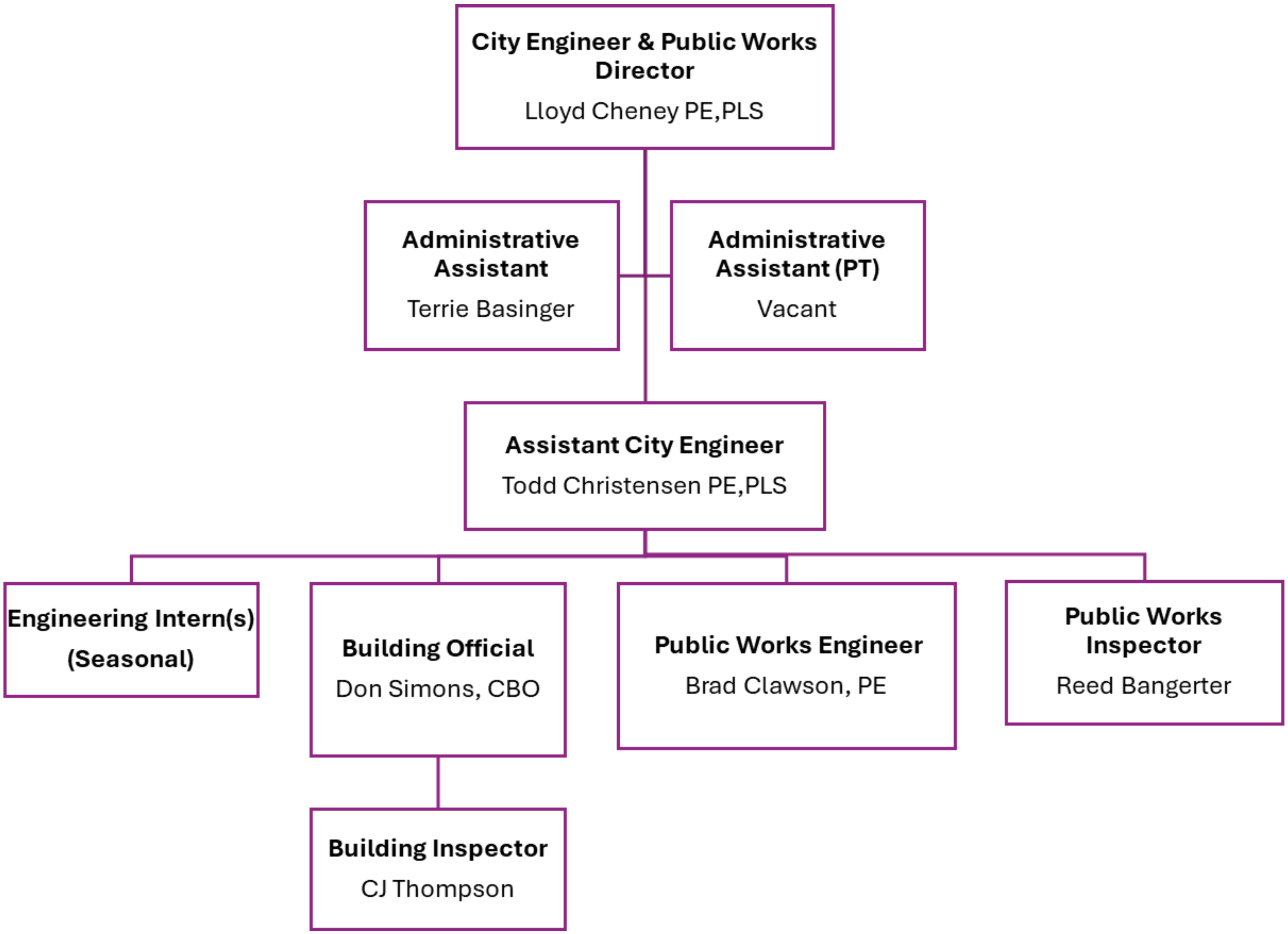




Engineering Budget

ENGINEERING									Amended		
		Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar
Account Number	Account Description	2023	2024	2025	Actual	Estimate	2026 Est.	2026 Budget	2026 Budget	2027 Budget	Change
PERSONNEL SERVICES											
104450 411000	Salaries - Perm Employees	488,573	531,203	582,304	294,756	335,443	630,199	630,199		664,498	34,299
104450 412000	Salaries-Temp & Part-Time	16,414	17,404	17,810	7,039	10,961	18,000	18,000		23,500	5,500
104450 413010	FICA & Medicare Payroll Taxes	37,799	40,167	43,661	21,744	29,175	50,919	50,919		53,992	3,073
104450 413020	Employee Medical Ins	108,514	120,348	130,171	66,316	104,401	170,717	170,717		152,968	(17,749)
104450 413030	Employee Life Ins	2,667	3,086	2,855	1,424	1,747	3,171	3,171		3,286	115
104450 413040	State Retirement & 401 K	90,239	99,199	99,614	47,454	56,173	103,627	103,627		102,587	(1,040)
104450 425300	Vehicle Allowance	16,958	17,164	17,011	8,063	9,350	17,413	17,413		17,780	367
104450 491640	WorkersCompPremiumCharge-ISF	9,737	10,518	11,473	14,891	17,985	32,876	32,876		34,595	1,719
TOTAL PERSONNEL SERVICES		770,901	839,091	904,899	461,686	565,235	1,026,921	1,026,922	0	1,053,206	26,284
OPERATIONS & MAINTENANCE											
104450 421000	Books Subscr & Mmbrshp	4,370	1,938	4,112	894	2,106	3,000	3,000		5,000	2,000
104450 423000	Travel & Training	14,355	11,208	9,824	4,022	6,978	11,000	11,000		11,500	500
104450 424000	Office Supplies	2,965	3,415	2,385	815	2,185	3,000	3,000		3,000	0
104450 425000	Equip Supplies & Maint	9,385	8,589	8,759	5,548	3,702	9,250	9,250		9,250	0
104450 426000	Bldg & Grnd Suppl & Maint	21,031	20,266	18,146	10,880	7,120	18,000	16,000		19,000	3,000
104450 428000	Internet & Telephone Expense	8,877	7,050	6,435	2,630	5,870	8,500	8,500		8,500	0
104450 429200	Computer Software	0	9,864	5,830	11,086	4,614	15,700	15,700		14,500	(1,200)
104450 429300	Computer Hardware	12,280	14,685	16,645	11,371	296	11,667	11,667		11,000	(667)
104450 431000	Profess & Tech Services	74,532	46,634	25,844	3,385	12,000	15,385	40,000		15,000	(25,000)
104450 431050	Credit Card Merchant Fees	7,181	3,339	547	150	850	1,000	1,000		1,000	0
104450 448000	Operating Supplies	1,123	609	0	0	500	500	500		500	0
104450 451100	Insurance & Surety Bonds	10,385	11,229	11,800	13,120	0	13,120	13,000		14,560	1,560
104450 453100	Interest Expense	4,324	23,587	39,870	1,370	2,500	3,870	25,000		2,500	(22,500)
104450 453120	Interest-SBITA	795	0	115	0	100	100	100		200	100
104450 455120	Principal-SBITA	5,048	2,579	2,635	0	3,000	3,000	3,000		3,000	0
104450 461000	Miscellaneous Expense	511	1,060	654	125	375	500	500		500	0
TOTAL OPER. & MAINT.		177,163	166,052	153,600	65,394	52,196	117,590	161,217	0	119,010	(42,207)
TOTAL ENGINEERING - GENERAL FUND		948,064	1,005,143	1,058,499	527,080	617,431	1,144,511	1,188,139	0	1,172,216	(15,923)
Enterprise Fund Reimbursement - Administrative Services											
104450 496200	Admin Services ReimbAdjustment	(106,929)	(184,856)	(196,997)	(96,588)	(96,588)	(193,176)	(193,176)		(159,383)	33,793
Total Enterprise Fund Reimbursement - Admin. Services		(106,929)	(184,856)	(196,997)	(96,588)	(96,588)	(193,176)	(193,176)	0	(159,383)	33,793
TOTAL ADJUSTED ENGINEERING - GENERAL FUND		841,135	820,287	861,502	430,492	520,843	951,335	994,963	0	1,012,833	17,870
ENGINEERING - CAPITAL PROJECTS											
454450 474500	Machinery & Equipment	0	214,750	0	0	0	0	0		0	0
TOTAL ENGINEERING - CAPITAL		0	214,750	0	0	0	0	0	0	0	0
BUDGET SUMMARY											
104450	Engineering - General Fund	841,135	820,287	861,502	430,492	520,843	951,335	994,963	0	1,012,833	17,870
454450	Engineering - Capital Projects Fund	0	214,750	0	0	0	0	0	0	0	0
TOTAL ENGINEER GENERAL & CAPITAL		841,135	1,035,037	861,502	430,492	520,843	951,335	994,963	0	1,012,833	17,870

Engineering Organizational Chart



Parks Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Develop and Implement an Employee Training and Development Plan for long-term retention.
- Improve the overall maintenance of City Parks, Open Spaces, Flowerbeds, and Trails. Keep them Clean, Healthy, and Safe.
- Implement established parks-wide Water Conservation and Management Plan while maximizing Water Agency regulatory restrictions.
- Complete the conversion of the parks irrigation systems to new "Smart Controller" technology.
- Work with staff to develop Park Improvement/Renovation Implementation Plan for use of RAP Tax funds.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries- Perm Employees	Increase by $196,381 to fund 2 new full-time Park employee positions. 1 Park Superintendent, 1 additional Park Maintenance Crew Lead position, and 1 Part time Administrative Assistant position. Also to cover scheduled merit increases, a 3% cost-of-living adjustment, and additional hours to hire additional seasonal staff.	Yes	Sustainable Bountiful
412000	Salaries-Temp & Part-time	Increase by $23,985 to fund increased wages for seasonal employees.	Yes	Sustainable Bountiful
413010	FICA Taxes	Increase of $16,858 as calculated by HR to cover full-time employees and three new positions	Yes	Sustainable Bountiful
413020	Employee Medical Insurance	Increase of $55,551 as calculated by HR. This Increase includes additional costs associated with three new full-time Parks position.	Yes	Sustainable Bountiful
413030	Employee Life Insurance	Increase of $967 as calculated by HR to cover full-time employees, three new Parks position, and estimated fee increases	Yes	Sustainable Bountiful
413040	State Retirement and 401K	Increase of $24,079 as calculated by HR to cover fee increases, full-time employees' retirement and 401K, and 3 new parks positions.	Yes	Sustainable Bountiful
491640	Workers Comp	Increase of $11,265 as calculated by HR to cover fee increases and full-time employees including three new full-time Parks positions	Yes	Sustainable Bountiful

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
423000	Travel & Training	Increase of $1,000 to cover costs of training for two new full-time and 1 part-time parks positions.	Yes	Open, Accessible, & Interactive Government
426000	Bldg & Grnd Suppl & Maint.	Increase of $5,000 to cover increased costs of goods, supplies, and support three new parks positions.	Yes	Financial Balance and Accountability
429200	Computer Software	Increase of $183 as calculated by IT for the purchase and maintenance of computer software	Yes	Financial Balance and Accountability
429300	Computer Hardware	Increase of $165 as calculated by IT for the purchase and maintenance of computer hardware	Yes	Financial Balance and Accountability
461400	Purchase of Water	Increase of $3,000 to cover costs of estimated increased water fees	Yes	Financial Balance and Accountability
462090	Handcart Days Celebration	Increase of $10,000 to cover the costs of improving the firework show	Yes	Quality & Varied Recreational Opportunities
491150	Admin. Services Reimbursement	Increase of $403 as estimated by Finance Department	Yes	Financial Balance and Accountability

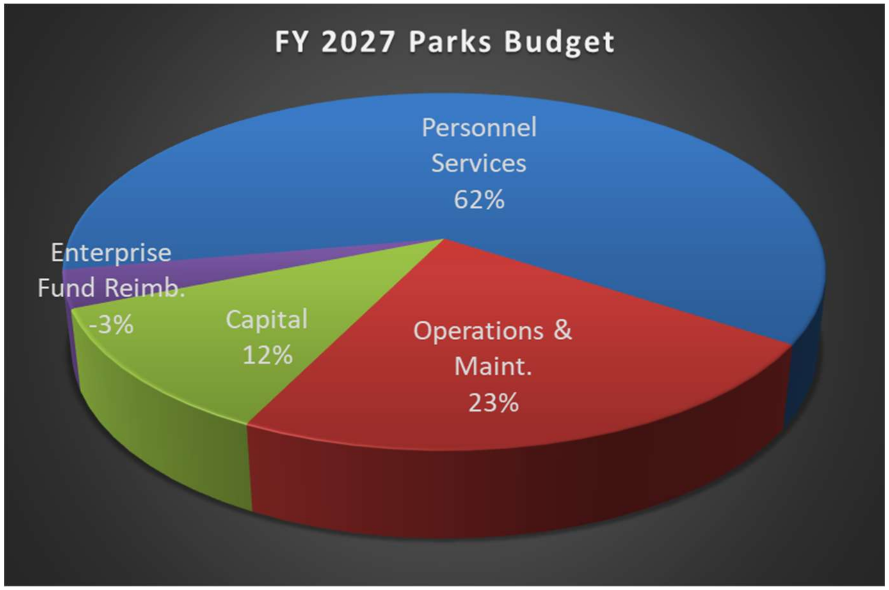
Performance Measures

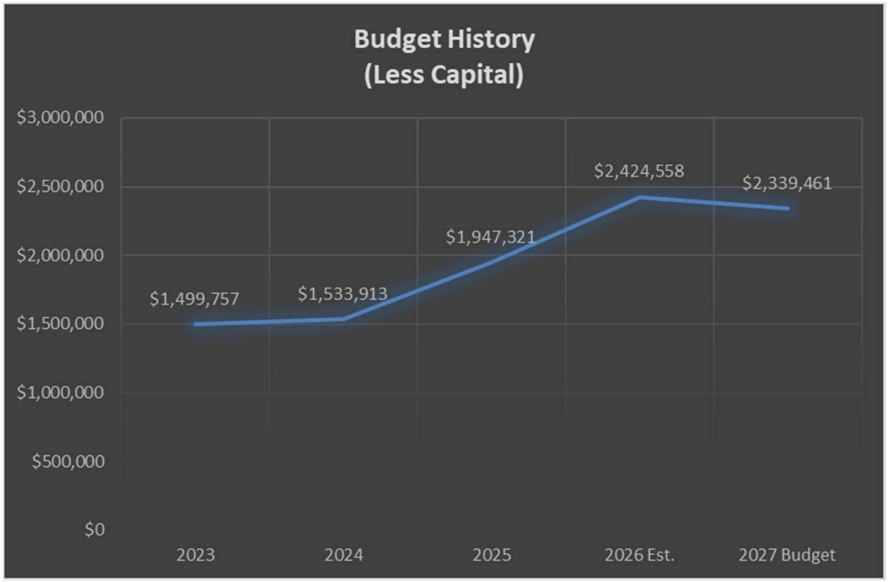
	Tier 2: Quality & Varied Recreational Opportunities				
Priority Objective:	*Well Maintained Parks*				
Department Strategy:	Clean Parks: High standard of cleanliness in Parks, Bathrooms, and Pavilions.				
		Performance Measures			
		FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Performance Indicator:	Daily Park and Facility Inspections and Actions required				
	Properties inspected (51)	51	51	51	51
	Bathrooms Inspected (38)	38	38	38	38
	Pavilions/Stages Inspected (26)	26	26	26	26

	Tier 2: Quality & Varied Recreational Opportunities				
Priority Objective:	*Well Maintained Parks*				
Department Strategy:	Healthy Parks: High standard of turf and plant health and maintenance.				
		Performance Measures			
		FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Performance Indicator:	Weekly inspections and adjustments to Irrigation systems/controllers				
	Controllers Inspected/Adjusted (52)	52	52	52	52
	Irrigation Systems Inspected (51)	48	42	51	51
	Properties Aerated/Fertilized (40 properties require maintenance)	40	31	40	40

	Tier 2: Quality & Varied Recreational Opportunities				
Priority Objective:	*Well Maintained Parks*				
Department Strategy:	Safe Parks; High Standard of care and maintenance of Parks, Facilities, Playgrounds, Sports Courts/Fields, and Trees				
		Performance Measures			
		FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Performance Indicator:	Regular inpsections and corrective action taken as required				
	Properties inspected (51)	51	51	51	51
	Bathrooms Inspected (38)	38	38	38	38
	Pavilions/Stages Inspected (28)	28	28	28	28
	Playgrounds inspected (13)	13	13	13	13
	Sports Courts/Fields Inspected (46)	40	41	46	46
	Tree and plant pruning (1/4 of maintained properties annually (12)	7	5	12	12

Parks Budget Graphs

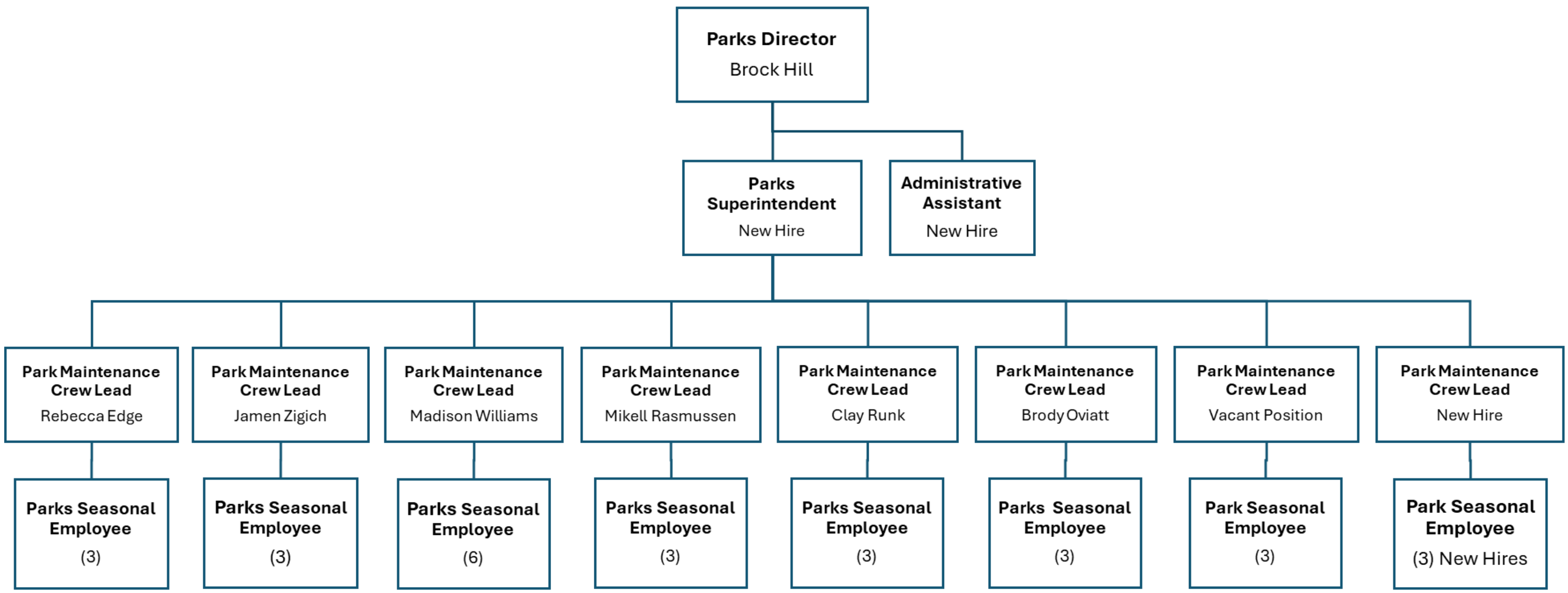




Parks Budget

	Account Number	Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change	
1	**PARKS**												1
2													2
3													3
4													4
5	**PERSONNEL SERVICES**												5
6	104510 411000	Salaries - Perm Employees	434,703	502,334	588,316	269,824	354,045	623,869	623,869		820,250	196,381	6
7	104510 412000	Salaries-Temp & Part-Time	103,755	106,991	147,935	118,012	112,994	231,006	231,006		254,991	23,985	7
8	104510 413010	FICA & Medicare Payroll Taxes	39,709	45,182	54,961	29,855	35,543	65,398	65,398		82,256	16,858	8
9	104510 413020	Employee Medical Ins	114,565	113,779	112,786	54,164	105,968	160,132	160,132		215,683	55,551	9
10	104510 413030	Employee Life Ins	2,307	2,834	2,609	1,208	1,962	3,170	3,170		4,137	967	10
11	104510 413040	State Retirement & 401 K	79,822	91,993	96,051	43,794	58,773	102,567	102,567		126,646	24,079	11
12	104510 491640	WorkersCompPremiumCharge-ISF	10,830	12,259	14,795	20,349	23,591	43,940	43,940		55,205	11,265	12
13	**TOTAL PERSONNEL SERVICES**		785,691	875,372	1,017,453	537,206	692,876	1,230,082	1,230,082	0	1,559,168	329,086	13
14													14
15	**OPERATIONS & MAINTENANCE**												15
16	104510 415000	Employee Education Reimb	0	0	0	0	0	0	2,500		2,500	0	16
17	104510 421000	Books Subscr & Mmbrshp	412	1,074	1,242	250	700	950	1,000		1,000	0	17
18	104510 423000	Travel & Training	7,046	8,204	10,182	1,463	6,800	8,263	9,000		10,000	1,000	18
19	104510 424000	Office Supplies	4,669	781	346	121	1,000	1,121	2,000		2,000	0	19
20	104510 425000	Equip Supplies & Maint	85,695	82,062	82,169	48,824	41,176	90,000	90,000		90,000	0	20
21	104510 426000	Bldg & Grnd Suppl & Maint	138,136	217,225	500,523	568,013	200,000	768,013	155,000	675,608	160,000	5,000	21
22	104510 427000	Utilities	159,034	185,002	204,872	98,436	51,564	150,000	150,000		150,000	0	22
23	104510 428000	Internet & Telephone Expense	4,051	3,637	1,042	1,678	2,922	4,600	4,600		4,600	0	23
24	104510 429200	Computer Software	0	1,168	1,504	2,283	0	2,283	1,969		2,152	183	24
25	104510 429300	Computer Hardware	0	927	951	3,150	0	3,150	3,642		3,807	165	25
26	104510 431050	Credit Card Merchant Fees	25	4	0	0	0	0	1,000		1,000	0	26
27	104510 431400	Landfill Fees	1,520	1,125	2,315	915	200	1,115	1,000		1,000	0	27
28	104510 448000	Operating Supplies	10,230	13,730	13,224	6,177	8,000	14,177	15,000		15,000	0	28
29	104510 451100	Insurance & Surety Bonds	15,335	18,080	19,559	19,728	0	19,728	7,500		7,500	0	29
30	104510 461000	Miscellaneous Expense	1,218	2,139	1,672	572	0	572	250		250	0	30
31	104510 461400	Purchase Of Water	81,169	81,102	88,948	105,673	0	105,673	92,000		95,000	3,000	31
32	104510 462090	Handcart Days Celebration	20,000	20,000	20,000	20,000	0	20,000	20,000		30,000	10,000	32
33	**TOTAL OPER. & MAINT.**		528,541	636,259	948,548	877,282	312,362	1,189,644	556,461	675,608	575,809	19,348	33
34													34
35	**TOTAL PARKS - GEN. FUND**		1,314,232	1,511,631	1,966,001	1,414,488	1,005,238	2,419,726	1,786,543	675,608	2,134,977	348,434	35
36													36
37	**Enterprise Fund Reimbursement - Administrative Services**												37
38	104510 496200	Admin Services ReimbAdjustment	(73,423)	(81,389)	(86,529)	(42,557)	(42,557)	(85,113)	(85,113)		(85,516)	(403)	38
39	**Total Enterprise Fund Reimbursement - Admin. Services**		(73,423)	(81,389)	(86,529)	(42,557)	(42,557)	(85,113)	(85,113)	0	(85,516)	(403)	39
40													40
41	**TOTAL ADJUSTED PARKS - GENERAL FUND**		1,240,809	1,430,242	1,879,472	1,371,931	962,681	2,334,613	1,701,430	675,608	2,049,461	348,031	41
42													42
43	**PARKS - CAPITAL PROJECTS**												43
44	454510 473100	Improv Other Than Bldgs	0	0	0	0	30,000	30,000	30,000		0	(30,000)	44
45	454510 474500	Machinery & Equipment	118,566	103,671	67,849	12,945	47,000	59,945	55,000		290,000	235,000	45
46	454510 476000	Bond Issuance Costs	140,382	0	0	0	0	0	0		0	0	46
47	**TOTAL PARKS - CAPITAL**		258,948	103,671	67,849	12,945	77,000	89,945	85,000	0	290,000	205,000	47
48													48
49	**BUDGET SUMMARY**												49
50	104510	Parks - General Fund	1,240,809	1,430,242	1,879,472	1,371,931	962,681	2,334,613	1,701,430	675,608	2,049,461	348,031	50
51	454510	Parks - Capital Projects Fund	258,948	103,671	67,849	12,945	77,000	89,945	85,000	0	290,000	205,000	51
52	**TOTAL PARKS GENERAL & CAPITAL**		**1,499,757**	**1,533,913**	**1,947,321**	**1,384,876**	**1,039,681**	**2,424,558**	**1,786,430**	**675,608**	**2,339,461**	**553,031**	52

Parks Organizational Chart



Trails Department

Department Description

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

Major Roles & Critical Functions

- Oversee the implementation of the Bountiful Trails Master Plan.
- Prioritize trail projects with input from the Bountiful Trails Advisory Committee (BTAC).
- Work with BTAC to seek grant funding.
- Construct trails and trailhead projects identified in the 2019 Trails Master Plan and 2023 Trails Implementation Plan.

Fiscal Year Priorities

- Apply for available, qualifying UORG and RTP trail grants.
- Complete installation of Trails signage as per Forest Service standards on newly constructed trails.
- Work with Forest Service to get final approval for the 2025 National Environmental Policy Act (NEPA) approval for trails 501 (Kinglet), 502b (Fools Gold), 405/409 (Gobblers Gap)
- Complete design, bidding, contractor selection, and construction of Mueller Park hiking only trail 320 (Big Rock).

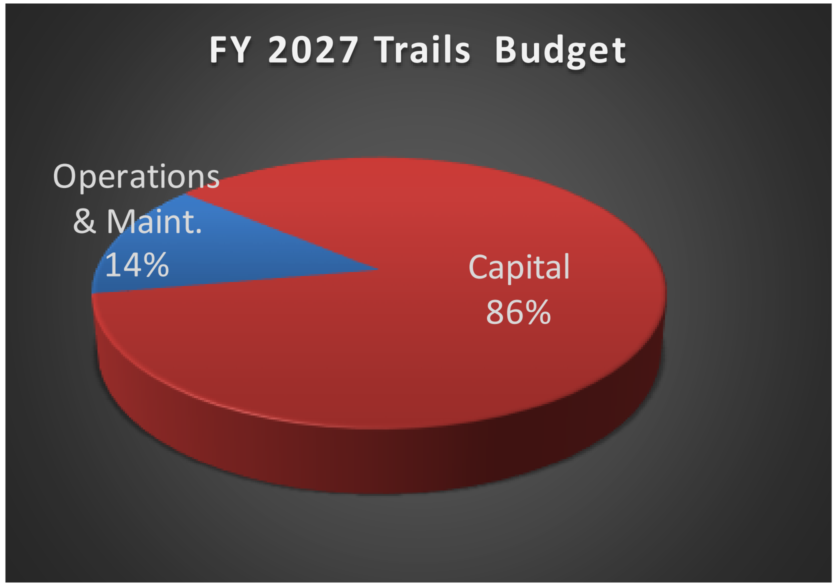
Performance Measures

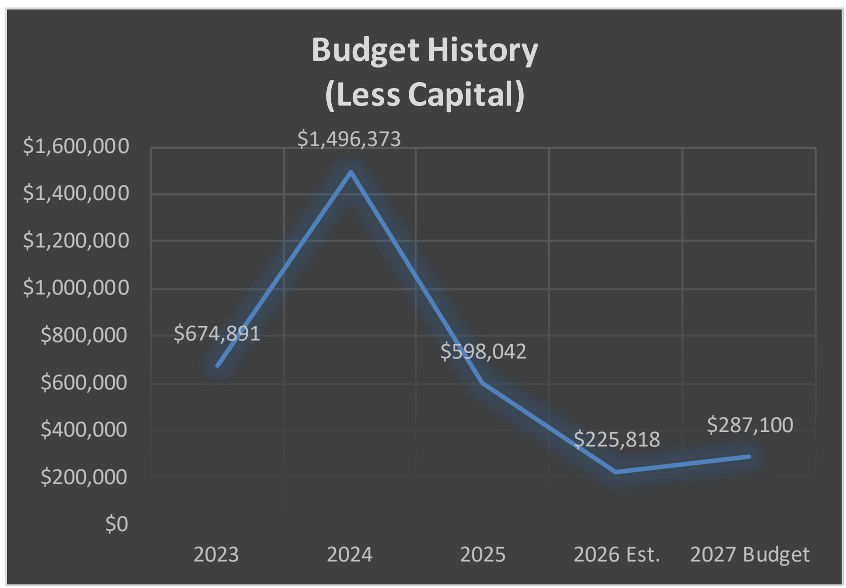
Priority Objective:					
Department Strategy:	Comprehensive Trails Masterplan with supporting documents: "working" Implementation Plan, trail maps, maintenance standards, signage plan, and budgets; reviewed and/or updated regularly.				
		Performance Measures			
Performance Indicator:		FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
	Trails Master Plan	Updated	Updated	Update	Update
	Implementation Plan	Updated	Updated	Update	Update
	Trails Maps	Updated	Updated	Update	Update
	Maintenance Standards		Develop	Implement	Implement and Maintain
	Signage Plan		Develop	Develop & Implement	Implement and Maintain
	Budgets: (Bond, Grants, General Fund)	Updated	Updated	Update	Update

Priority Objective:					
Department Strategy:	Safe Trails: Maintain all trails, features, facilities, signage, and trailheads to a High Standard of Care following Industry Best Management Paractice.				
		Performance Measures			
		FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Performance Indicator: (current totals)	Trials (35 miles, 2025)	16	35.36	35.36	39.86 (4.5 new)
	Bridges (4, 2025)	3	4	4	4
	Facilities (2, 2025)	2	2	2	2
	Trailheads (3, 2025)	3	3	3	3

Priority Objective:					
Department Strategy:	Public Outreach: Use Social Media, City Website and Resources, Bountiful Trails Committee, Volunteer Groups, and regular Trail Events to educate and engage the public in the use of Bountiful Trails.				
		Performance Measures			
Performance Indicator:		FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget
	Social Media: Facebook, Instagram	Stay Current	Stay Current	Stay Current	Stay Current
	City Website: Interactive Trails Webpage,	Update	Update	Update	Update
	Trails Committee: Member advocacy thru assignments	Stay Active	Stay Active	Stay Active	Stay Active
	Volunteer Groups: NICA, Youth groups,	Stay Active	Stay Active	Stay Active	Stay Active
	Trail Events: National Trails Day, Service Day, Organized Trail Hikes	Plan & Complete	Plan & Complete	Plan & Complete	Plan & Complete

Trails Budget Graphs





Trails Budget

Account Number		Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
TRAILS												
OPERATIONS & MAINTENANCE												
104550	423000	Travel & Training	1,712	1,929	2,326	200	2,700	2,900	3,000		3,000	0
104550	425000	Equip Supplies & Maint	1,373	1,756	1,035	138	8,000	8,138	12,000		12,000	0
104550	426000	Bldg & Grnd Suppl & Maint	0	1,150	3,315	1,953	19,500	21,453	25,000		25,000	0
104550	431000	Profess & Tech Services	0	4,400	3,500	16,078	0	16,078	0		0	0
104550	461000	Miscellaneous Expense	572	0	0	0	0	0	0		0	0
TOTAL OPER. & MAINT.			3,657	9,234	10,176	18,370	30,200	48,570	40,000	0	40,000	0
TOTAL TRAILS - GEN. FUND			3,657	9,234	10,176	18,370	30,200	48,570	40,000	0	40,000	0
TRAILS - CAPITAL PROJECTS												
454550	473101	Improv. Other Than Bldg-Bond $	671,234	1,287,848	56,212	0	100,000	100,000	100,000		0	(100,000)
454550	473102	Improv. Other Than Bldg-RAPTx$	0	16,113	0	0	76,125	76,125	76,125		87,100	10,975
454550	473103	Improv. Other Than Bldg-Grant$	0	183,177	531,654	1,123	0	1,123	0		160,000	160,000
TOTAL TRAILS - CAPITAL			671,234	1,487,139	587,866	1,123	176,125	177,248	176,125	0	247,100	70,975
BUDGET SUMMARY												
104550		Trails - General Fund	3,657	9,234	10,176	18,370	30,200	48,570	40,000	0	40,000	0
454550		Trails - Capital Projects Fund	671,234	1,487,139	587,866	1,123	176,125	177,248	176,125	0	247,100	70,975
TOTAL TRAILS GENERAL & CAPITAL			**674,891**	**1,496,373**	**598,042**	**19,493**	**206,325**	**225,818**	**216,125**	**0**	**287,100**	**70,975**

Planning Department

Department Description

The Bountiful City Planning and Economic Development Department works with residents, businesses, and stakeholders to support a high-quality community in which to live, work, play, and do business. The Department guides growth, preserves community character, and supports economic vitality while overseeing planning, economic development, business licensing, and code enforcement functions.

Core responsibilities include reviewing development applications for compliance with the Land Use Code; conducting long-range, current, and transportation planning; coordinating with stakeholders; and facilitating public processes and providing professional recommendations to advisory bodies and decision-makers.

In addition, the Department implements and reports on moderate-income housing requirements and leads implementation and oversight of the City's Comprehensive General Plan, aligning with the City Council's adopted vision and policy priorities.

Major Roles & Critical Functions

- Administer the Land Use Code and promote implementation of the General Plan and best planning practices by informing and educating the public, the development community, other City departments, and City officials.
- Prepare staff reports and recommendations for the City Council, Planning Commission, Administrative Committee, Administrative Law Judge, and Trails Advisory Committee.
- Develop, coordinate, and manage redevelopment activities and programs, supporting economic vitality and the continued success of historic Main Street.
- Respond to land use /zoning enforcement complaints and work collaboratively with residents and property owners to achieve compliance with the Land Use Code.
- Provide courteous, efficient, and customer-focused service to residents, businesses, and development applicants.

Fiscal Year Priorities

- Advance implementation of the Bountiful by Design General Plan adopted in December 2025.
- Maintain compliance with State mandates, including the Moderate-Income Housing Plan and associated reporting requirements.
- Support implementation of the Bountiful Trails Master Plan in coordination with the Parks and Engineering Departments.
- Provide continued coordination and support for the Bus Rapid Transit (BRT) corridor planning efforts and the South Davis Greenway Feasibility Study.
- Continue training and mentoring staff while enhancing departmental processes and improving operational efficiency.

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 - 491640	Various	Budget increase of $155,995, to $667,574, reflecting the transfer of the Planning Director position to be fully funded from this fund rather than the RDA Fund, and the full funding of the part-time Planning Technician position. This also includes a 3% COLA, merit increases, and associated personnel costs.	Yes	Tier I – Open, Accessible, & Interactive Government: Supports adequate professional, well-trained staff to provide responsive and transparent public service. Tier I – Financial Balance & Accountability: Aligns personnel funding with the appropriate operating fund and improves transparency in departmental budgeting.

Operations and Maintenance

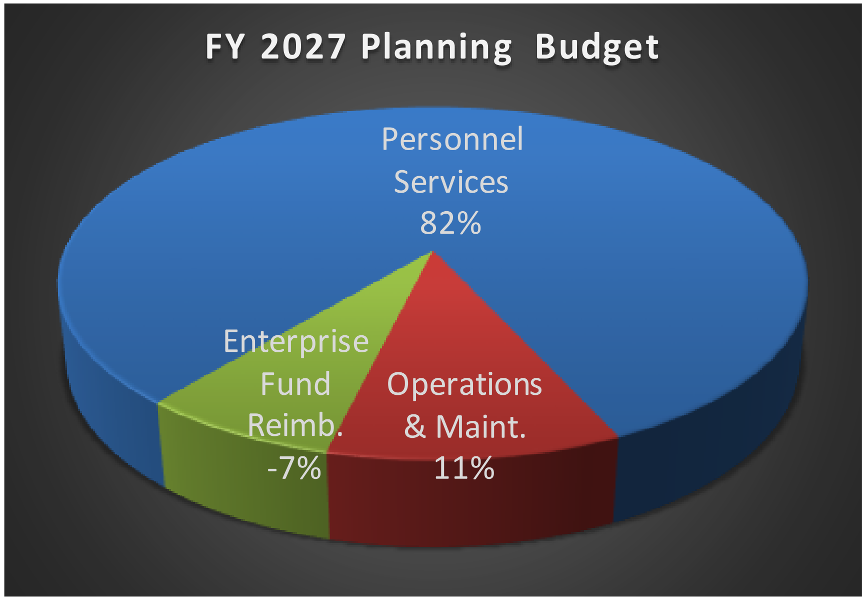
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
421000	Books Subscr & Mmbrshp	Increase of $1,200, to a total of $2,700, to support updated subscription and professional membership costs required for departmental operations and access to professional resources.	Yes	Tier I – Open, Accessible, & Interactive Government: Supports professional staff development and access to resources necessary to provide effective public service.
423000	Travel & Training	Increase of $5,000, to $15,000, to support staff training, conferences, and professional development necessary to maintain expertise and ensure compliance with applicable laws and requirements.	Yes	Tier I – Open, Accessible, & Interactive Government: Supports adequate professional, well-trained staff to provide responsive and effective service.
429200	Computer Software	Reduction of $1,678, to $4,547, due to updated software licensing needs.	Yes	Tier I – Financial Balance & Accountability: Ensures responsible management of routine operational resources.

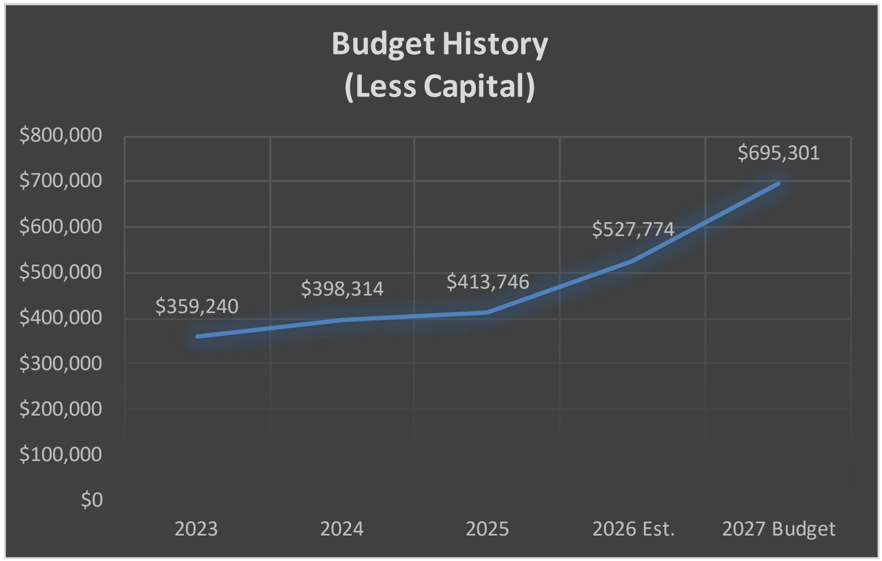
429300	Computer Hardware	Decrease of $1,506, to $5,070, reflecting updated departmental hardware replacement needs.	Yes	Tier I – Financial Balance & Accountability: Supports responsible lifecycle management of City technology assets.
431000	Profess & Tech Services	Reduction of $5,000 to $15,000, reflecting updated needs for professional and technical consulting services supporting departmental projects and initiatives.	Yes	Tier I – Sustainable Future Bountiful: Supports long-term planning, development review, and implementation of City planning initiatives.
451100	Interest – SBITA	Budget of $226 to reflect the actual cost in the appropriate account, rather than recording it later through a journal entry.	Yes	Tier I – Financial Balance & Accountability: Ensures compliance with financial obligations and responsible fiscal management.
455120	Principal – SBITA	Reduction of $55, to $2,524, reflecting updated principal payment schedules for City Inspect subscription-based IT agreements.	Yes	Tier I – Financial Balance & Accountability: Ensures compliance with financial obligations and responsible fiscal management.
459240	Commissioner's Allowance	Increase of $1,000, to a total of $7,000, reflecting current Planning Commission and Administrative Committee stipend allocations.	Yes	Tier I – Open, Accessible, & Interactive Government: Supports community participation and effective functioning of City advisory boards.
461000	Miscellaneous Expense	Increase of $1,000, to a total of $2,000, to provide flexibility for minor operational expenses which are not otherwise categorized.	Yes	Tier I – Financial Balance & Accountability: Ensures flexibility for responsible operational management.

Performance Measures

Tier I:	*Open, Accessible, & Interactive Government*					
Priority Objective:	Customer Relations					
Department Strategy:	Effectively managed workload initiated by the public.					
Performance Indicator:	Measure workload initiated by the public.	CY2023 Actual	CY2024 Actual	CY2025 Actual	CY2026 Target	CY2027 Budget
	# of new business licenses	246	249	253	N/A	N/A
	# of renewed business licenses	608	776	745	N/A	N/A
	# of alcohol related new licenses	2	1	6	N/A	N/A
	# of alcohol related renewed licenses	14	14	14	N/A	N/A
	# of submitted land use applications	26	59	48	N/A	N/A
	# of submitted code enforcement complaints	179	154	86	N/A	N/A
	# of resolved code enforcements complaints	176	106	75	N/A	N/A
	# of building permit reviewed	330	325	322	N/A	N/A

Planning Budget Graphs

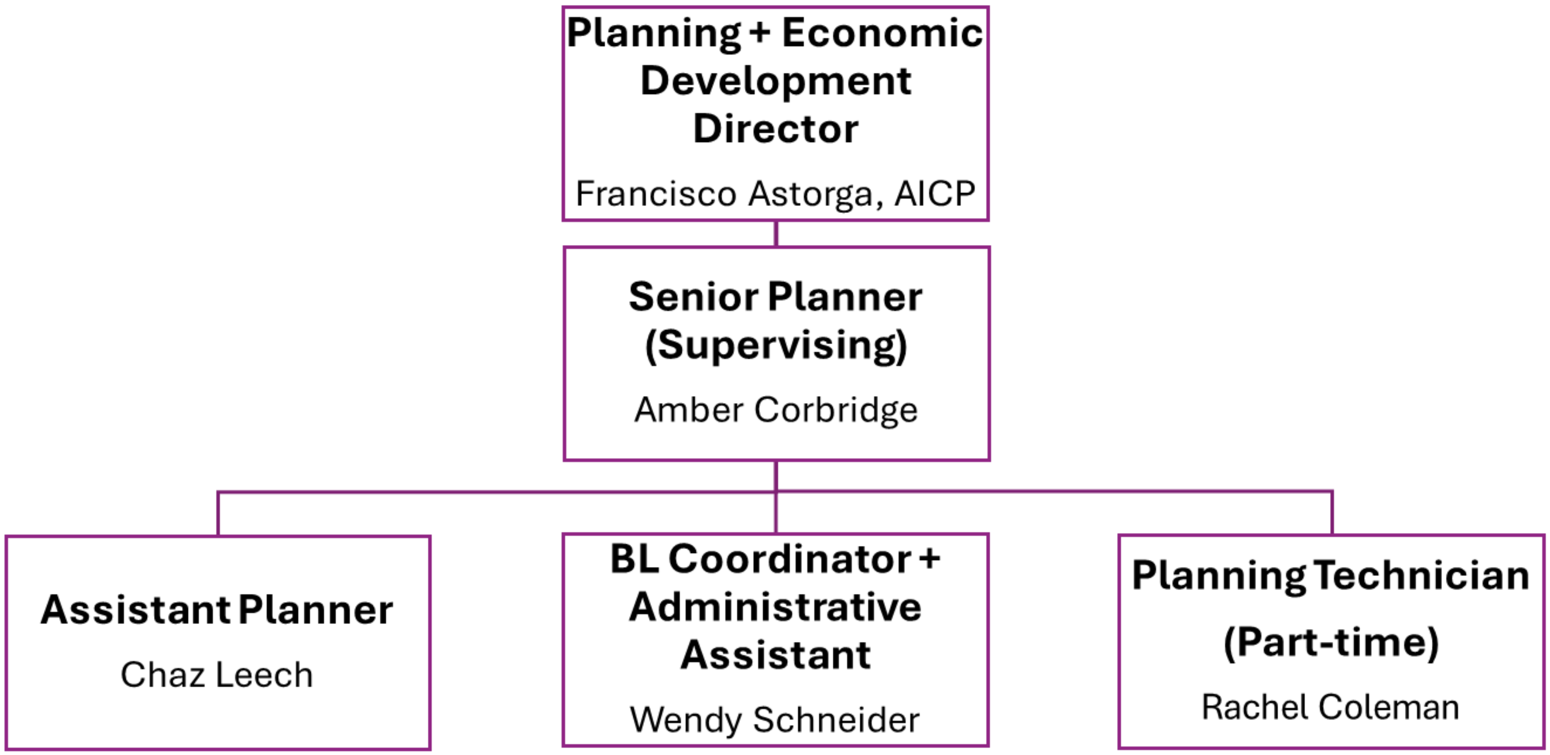




Planning Budget

	Account Number	Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
1	**Planning, Licensing & Code Enforcement**											
4												
5	**PERSONNEL SERVICES**											
6	104610 411000	Salaries - Perm Employees	223,666	245,224	275,804	144,499	144,499	288,998	311,929		409,463	97,534
7	104610 412000	Salaries-Temp & Part-Time	0	0	1,045	0	0	0	0		21,325	21,325
8	104610 413010	FICA & Medicare Payroll Taxes	16,970	18,119	20,938	10,817	10,817	21,634	24,512		33,776	9,264
9	104610 413020	Employee Medical Ins	61,827	81,571	77,808	43,939	43,939	87,878	98,825		105,541	6,716
10	104610 413030	Employee Life Ins	1,252	1,436	1,371	689	689	1,378	1,597		1,993	396
11	104610 413040	State Retirement & 401 K	40,896	44,568	45,953	22,676	22,676	45,352	51,284		63,202	11,918
12	104610 413060	Unemployment Reimb	3,059	0	0	0	0	0	0		0	0
13	104610 425300	Vehicle Allowance	5,700	6,154	6,300	2,443	2,443	4,886	8,485		10,729	2,244
14	104610 491640	WorkersCompPremiumCharge-ISF	3,920	4,403	5,138	6,654	6,654	13,308	14,947		21,545	6,598
15	**TOTAL PERSONNEL SERVICES**		357,290	401,476	434,358	231,718	231,717	463,435	511,579	0	667,574	155,995
16												
17	**OPERATIONS & MAINTENANCE**											
18	104610 421000	Books Subscr & Mmbrshp	1,566	2,246	1,933	106	1,394	1,500	1,500		2,700	1,200
19	104610 422000	Public Notices	282	285	267	286	714	1,000	1,000		1,000	0
20	104610 423000	Travel & Training	12,866	7,162	12,318	1,303	8,697	10,000	10,000		15,000	5,000
21	104610 424000	Office Supplies	4,368	3,591	4,752	1,592	2,408	4,000	4,000		4,000	0
22	104610 425000	Equip Supplies & Maint	20,559	13,677	5,081	1,663	8,587	10,250	10,250		10,250	0
23	104610 426000	Bldg & Grnd Suppl & Maint	7,117	6,670	6,014	3,271	2,729	6,000	6,000		6,000	0
24	104610 428000	Internet & Telephone Expense	4,067	3,513	3,170	1,511	2,149	3,660	3,660		3,660	0
25	104610 429200	Computer Software	0	1,981	5,428	4,220	2,005	6,225	6,225		4,547	(1,678)
26	104610 429300	Computer Hardware	0	1,572	2,013	5,538	1,038	6,576	6,576		5,070	(1,506)
27	104610 431000	Profess & Tech Services	3,287	22,272	7,568	0	20,000	20,000	20,000		15,000	(5,000)
28	104610 431050	Credit Card Merchant Fees	2,126	774	547	150	850	1,000	1,000		1,000	0
29	104610 448000	Operating Supplies	0	5,604	3,583	2,911	0	2,911	1,000		1,000	0
30	104610 451100	Insurance & Surety Bonds	4,418	5,394	5,835	6,609	6,609	13,218	6,127		6,127	0
31	104610 453120	Interest-SBITA	0	0	115	0	0	0	0		226	226
32	104610 455120	Principal-SBITA	0	2,579	2,635	0	0	0	2,579		2,524	(55)
33	104610 459240	Commissioner's Allowance	5,815	1,250	6,475	2,650	3,350	6,000	6,000		7,000	1,000
34	104610 461000	Miscellaneous Expense	2,394	1,559	1,758	1,527	0	1,527	1,000		2,000	1,000
35	**TOTAL OPER. & MAINT.**		68,867	80,128	69,492	33,336	60,530	93,866	86,917	0	87,104	187
36												
37	**TOTAL PLANNING - GEN. FUND**		426,157	481,604	503,850	265,054	292,247	557,301	598,496	0	754,678	156,182
38												
39	**Enterprise Fund Reimbursement - Administrative Services**											
40	104610 496200	Admin Services ReimbAdjustment	(66,917)	(83,290)	(90,104)	(14,763)	(14,763)	(29,527)	(29,527)		(59,377)	(29,850)
41	**Total Enterprise Fund Reimbursement - Admin. Service:**		(66,917)	(83,290)	(90,104)	(14,763)	(14,763)	(29,527)	(29,527)	0	(59,377)	(29,850)
42												
43	**TOTAL ADJUSTED PLANNING - GENERAL FUND**		359,240	398,314	413,746	250,291	277,484	527,774	568,969	0	695,301	126,332
44												
45	**PLANNING - CAPITAL PROJECTS**											
46	**TOTAL PLANNING - CAPITAL**		0	0	0	0	0	0	0	0	0	0
47												
48	**BUDGET SUMMARY**											
49	104610	Planning - General Fund	359,240	398,314	413,746	250,291	277,484	527,774	568,969	0	695,301	126,332
50	454610	Planning - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PLANNING - GEN. & CAP.**		359,240	398,314	413,746	250,291	277,484	527,774	568,969	0	695,301	126,332

Planning Organizational Chart



Bountiful City, Utah

Fiscal Year 2027 Operating & Capital Budget

Final Adopted Budget

Debt Service Fund	

Debt Service Fund

Department Description

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

On July 7, 2022, the City issued general obligation bonds with a par value of $7,625,000 and premium of $529,836.80. These bonds were issued for the acquisition and development costs of a ten-acre recreation property and various trail systems within the City. At the end of fiscal year 2025 this was the only outstanding bonded debt in any of the City's governmental funds. The debt service schedule for the general obligation debt outstanding is presented in the Budget Resources section of the consolidated Operating and Capital Budget of the City. The last published rating on this outstanding general obligation debt issue was declared as "Aa1" by Moody's Investor Services.

The City has a statutorily set debt limit of 4.0% of total assessed property value for all governmental debt and 8.0% of business-type debt. The City's governmental debt limit remaining capacity is $352,900,506. This is only 2.19% of the statutory limit. A summary of the debt limits for both Governmental and Business-Type activities is listed below:

Assessed Property Values (1)	$ 9,019,978,598	Governmental Activities	Business-Type Activities
4% of Assessed Property Values		$ 360,799,144	N/A
8% of Assessed Property Values		N/A	$ 721,598,288
Fiscal Year 2025 Outstanding Debt		(7,898,638)	(45,066,882)
Legal Debt Limit Margin (debt capacity)		$ 352,900,506	$ 676,531,406
Legal Debt Limit Margin % (used capacity)		2.1892%	6.2454%

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

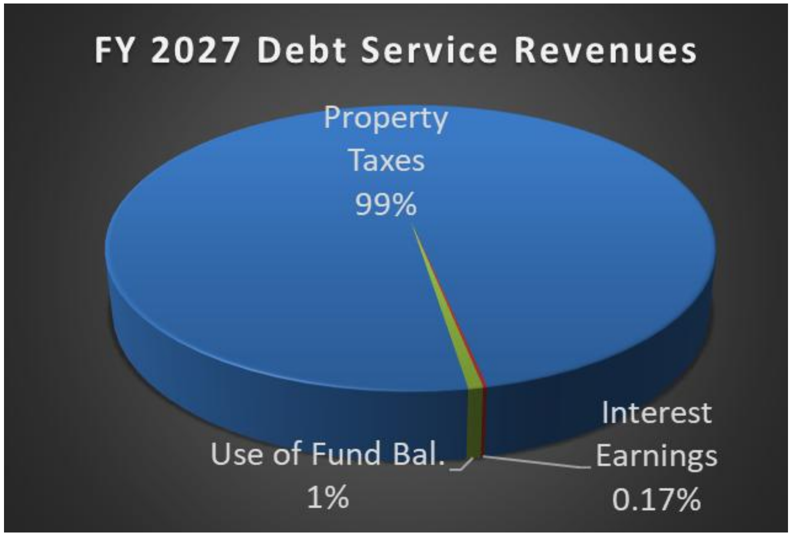
- Ensure the proper collection and tracking of the debt-service property tax levy and pay the scheduled debt service for the General Obligation debt.
- Ensure the county does not over collect and remit on the debt service levy and reduce the levy rate when necessary.

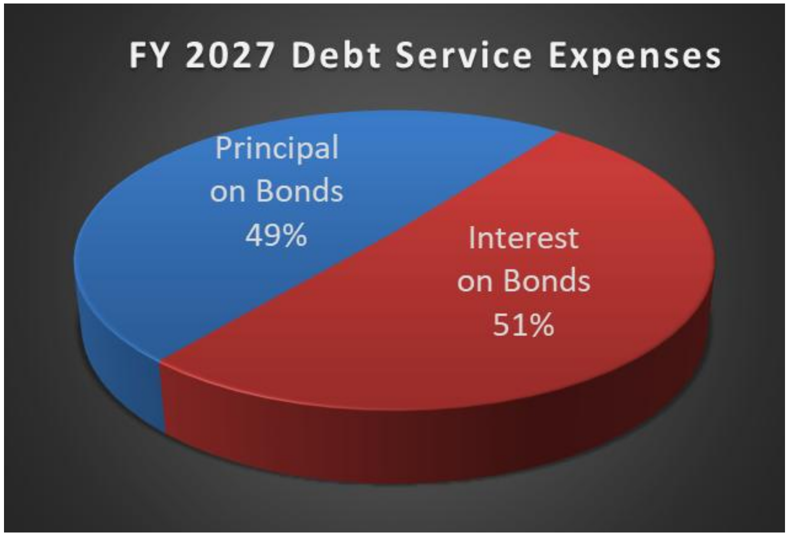
Operational Budget Highlights

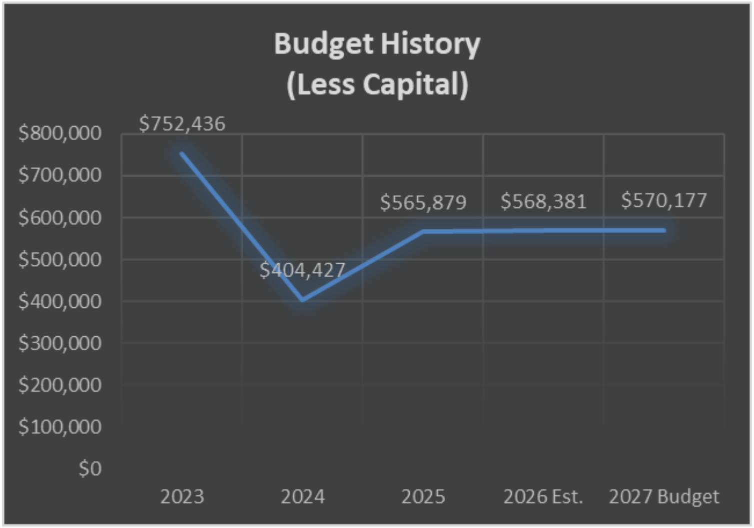
<u>Operations and Maintenance</u>

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

Debt Service Budget Graphs







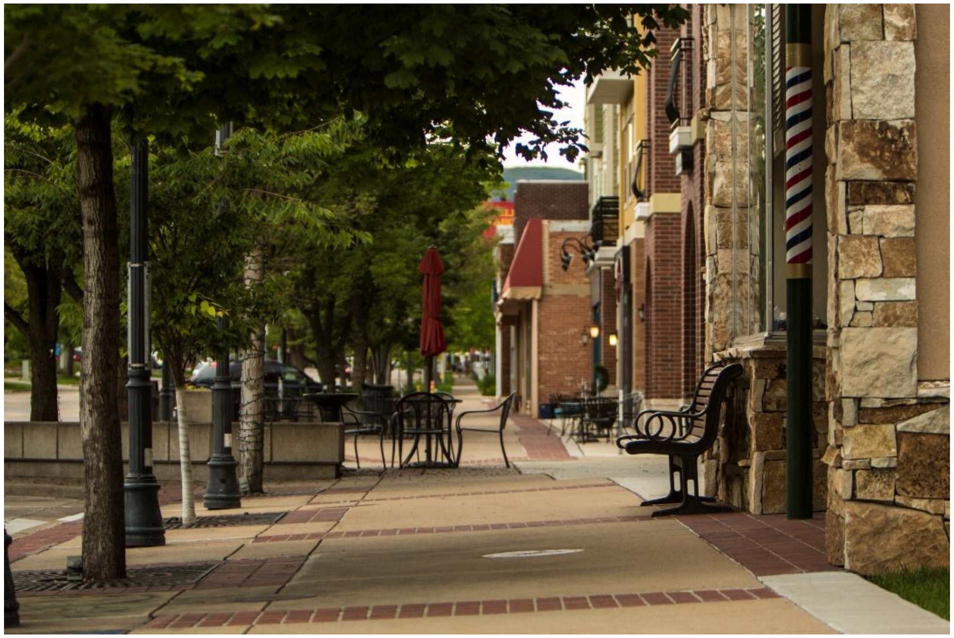
Debt Service Budget

DEBT SERVICE												
Account Number		Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
DEBT SERVICE REVENUES												
301010	311200	Property Taxes - Debt Service	666,306	536,695	495,317	318,099	158,515	476,614	473,910		526,419	52,509
301010	312000	Prior Yrs'Taxes-Delinquent	30,560	12,814	4,999	16,320	(400)	15,920	20,000		16,000	(4,000)
301010	315000	Fees-In-Lieu Of Prop Tax	51,627	26,447	24,097	9,985	11,972	21,956	26,000		23,000	(3,000)
306010	361000	Interest & Investment Earnings	3,078	4,376	8,027	(181)	1,181	1,000	2,000		995	(1,005)
306010	361200	InvestmntUnrealized(Gain)/Loss	(156)	2,249	1,371	0	100	100	0		0	0
		Use of (Addition to) Fund Balance						0	46,509		3,763	(42,746)
TOTAL REVENUE			751,414	582,580	533,811	344,223	171,367	515,591	568,419	0	570,177	1,758
DEBT SERVICE EXPENDITURES												
304710	431040	Bank & Investment Account Fees	3	9	34	4	10	14	50		50	0
304710	431100	Legal And Auditing Fees	0	319	145	167	0	167	169		177	8
304710	481000	Principal on Bonds	400,000	240,000	250,000	0	265,000	265,000	265,000		280,000	15,000
304710	482000	Interest on Bonds	331,413	163,600	315,200	151,350	151,350	302,700	302,700		289,450	(13,250)
304710	484000	Paying Agents Fees	1,000	500	500	500	0	500	500		500	0
304710	491000	Transfer To Other Funds	20,020	0	0	0		0	0		0	0
TOTAL EXPENDITURES			752,436	404,427	565,879	152,021	416,360	568,381	568,419	0	570,177	1,758
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(1,022)	178,153	(32,068)	192,202	(244,993)	(52,790)	0	0	0	0

Bountiful City, Utah

Fiscal Year 2027 Operating & Capital Budget

Final Adopted Budget

Special Revenue Funds:	
• Recreation, Arts & Parks (RAP) Tax Fund • Redevelopment Agency (RDA) Funds • Cemetery Perpetual Care Fund • Landfill Closure Fund	

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Conduct a grant process for revenues dedicated to art and cultural organizations.
- Update lights at the Bountiful Town Square
- Complete the irrigation controller upgrade program
- Start design for the Mueller Park Baseball Field Lights and Transformer project.

Operational Budget Highlights

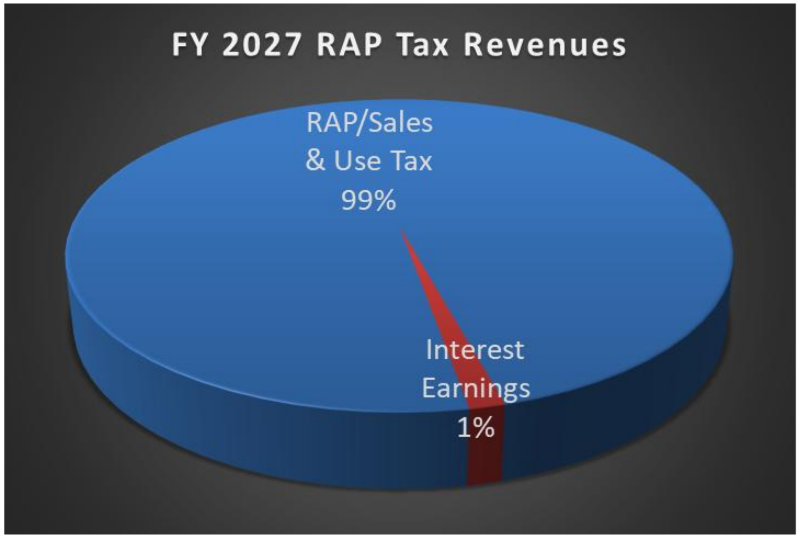
<u>Revenues</u>

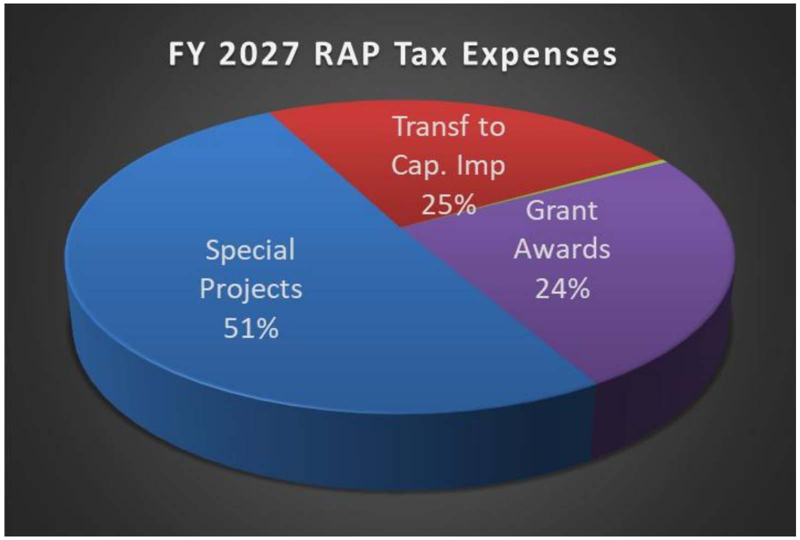
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
313000	Sales and Use Tax	Expected revenue budget of $871,000	Yes	Financial Balance and Accountability

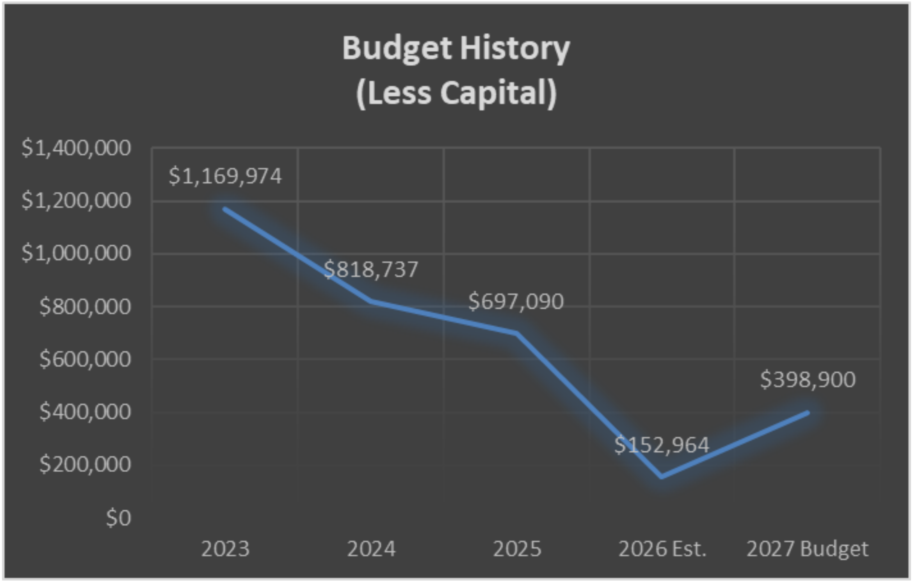
<u>Expenses</u>

426100	Special Projects	Addition of $142,007 to work on 3 projects identified in the 10 Year Capital Plan	No	Quality and Varied Recreational Opportunities

RAP Tax Budget Graphs







RAP Tax Budget

RAP TAX			Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
Account Number		Account Description										
RAP TAX REVENUES												
831050	313000	Sales & Use Tax-General	739,768	796,707	829,258	261,222	587,778	849,000	761,250		871,000	109,750
836010	361000	Interest & Investment Earnings	8,844	9,552	16,341	7,891	5,109	13,000	13,000		13,000	0
836010	361200	InvestmntUnrealized(Gain)/Loss	(760)	1,495	2,305	0	0	0	0		0	0
838000	385000	Donations/Contributions - Cash	45,000	0	0	0	0	0	0		0	0
		Use of (Addition to) Fund Balance						0	589,739		(485,100)	(1,074,839)
TOTAL REVENUE			792,853	807,754	847,904	269,113	592,887	862,000	1,363,989	0	398,900	(965,089)
RAP TAX EXPENDITURES												
838300	426100	Special Projects	243,178	121,244	0	0	0	0	37,993		180,000	142,007
838300	431040	Bank & Investment Account Fees	266	26	124	72	114	186	300		300	0
838300	431100	Legal And Auditing Fees	376	611	711	653	0	653	1,000		1,000	0
838300	473161	Improv-Public Art - 5% RAP Tax	0	0	0	0	0	0	0		43,600	43,600
838300	491455	TrnsfrToCaptlImprv-CreeksidePk	334,619	0	0	0	0	0	0		0	0
838300	491460	TrnsfrToCaptlImprv-SpecialProj	0	0	224,155	0	0	0	0		0	0
838300	492020	RAP Tax Grant Award Payments	51,035	101,955	82,500	69,725	6,400	76,125	76,125		87,000	10,875
838300	492045	Transfer To Capital ImprovFund	540,500	594,900	389,600	0	76,000	76,000	647,063		87,000	(560,063)
TOTAL EXPENDITURES			1,169,974	818,737	697,090	70,450	82,514	152,964	762,481	0	398,900	(363,581)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(377,121)	(10,983)	150,814	198,663	510,373	709,036	601,508	0	0	(601,508)

Redevelopment Agency (RDA) Funds

Department Description

The Redevelopment Agency (RDA) of Bountiful City is a separate agency authorized under State Law Title 17C known as the Limited Purpose Local Government Entities-Community Development and Renewal Agencies. The purpose of this agency is to facilitate redevelopment efforts in designated areas and to administer projects/programs to assist in economic development, community development, and renewing urban areas. The RDA assists in redevelopment efforts by encouraging private and public investment in previously developed areas that are underutilized and/or blighted. The Assistant City Manager also functions as the RDA Director. The Department develops, promotes, and implements a variety of short and long-term economic development plans; and evaluates a variety of incentives for growth and expansion of businesses and industry in Bountiful.

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Replace the membrane roof of the Bountiful Davis Art Center (BDAC).
- Develop a 10 Year Capital Plan for owner-related improvements at the BDAC building.
- Monitor success and operations of Lucky Slice during their first year of operation at 135 S Main
- Begin planning and design of Main Street Bulb-out and Enhancement Project

Operational Budget Highlights

<u>Revenues</u>

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
731010-311100 – 736010-361200	Revenues	Decrease of approx. $72,000 in property tax revenue due to reduction in certified tax rate.	No.	Tier I: Open, Accessible, & Interactive Government.

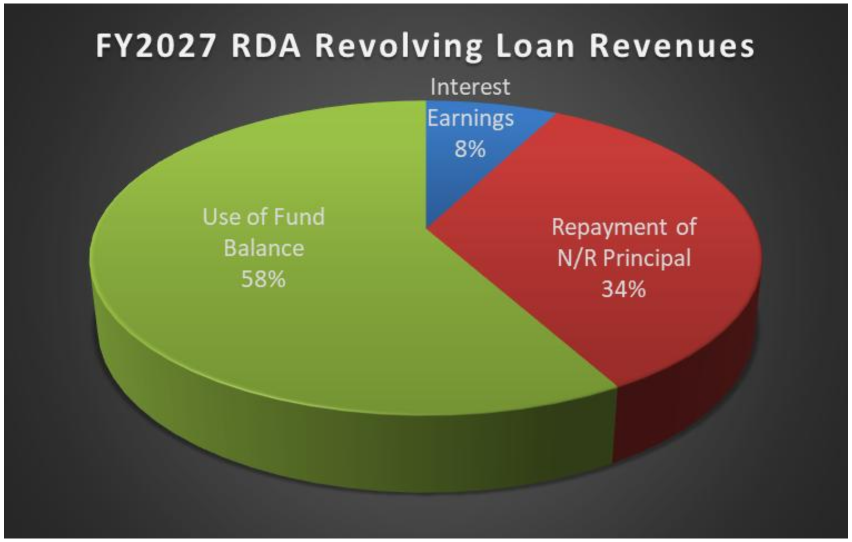
Personnel Services

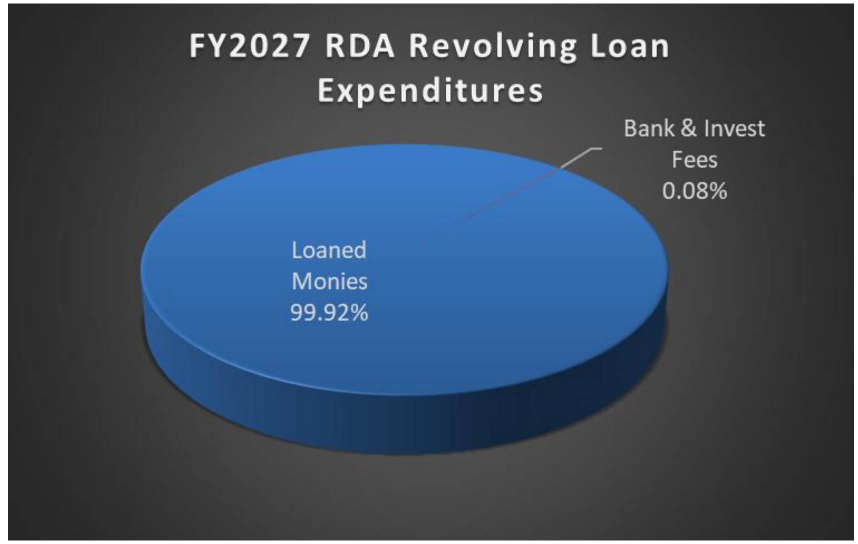
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
737300-411000 - 737300-491640	Various	Reduction of personnel budget and related operating expenditures to reflect RDA Director's allocation of salary.	Yes.	Tier I: Open, Accessible, & Interactive Government.

Performance Measures

Priority Objective:	Creative Redevelopment			
Department Strategy:	Develop, coordinate, and manage redevelopment activities and programs.			
		Performance Measures		
Performance Indicator: Project progress as identified on the Long Term Capital Plan.	FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
# of Budgeted Projects	2	2	1	3
# of Completed Projects	1	2	1	3

RDA Revolving Loan Budget Graphs





RDA Revolving Loan Budget

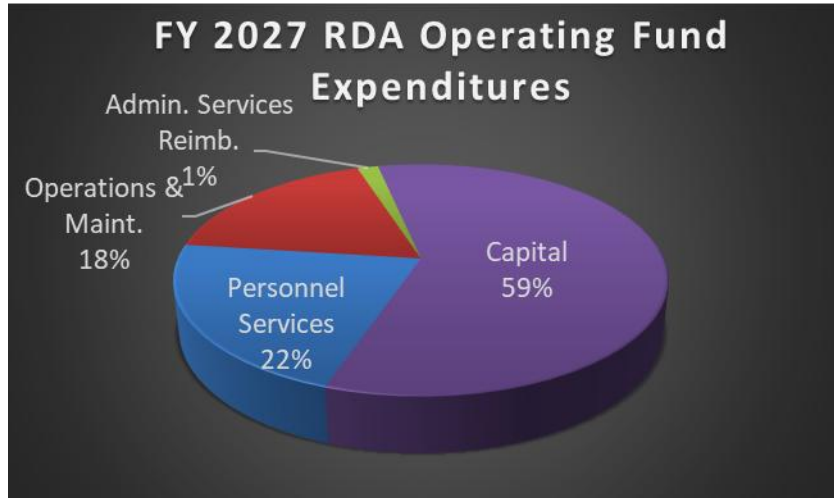
REDEVELOPMENT AGENCY (REVOLVING LOAN FUND) Account Number		Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
REVENUES												
726010	361000	Interest & Investment Earnings	102,106	148,115	19,815	17,103	17,103	34,206	15,633		34,033	18,400
726010	361088	Interest-ColonialSquareOwner's	9,964	6,867	3,675	610	21	631	631		0	(631)
726010	361089	Interest-Broadhead&Associates	13,968	22,112	30,213	12,360	0	12,360	17,264		0	(17,264)
726010	361090	Interest-RenaissanceT.C.Master	9,320	8,441	7,535	3,419	3,182	6,601	6,601		5,638	(963)
726010	361091	Interest-AlphaGraphicsConstrtn	0	0	21,818	12,758	12,503	25,261	25,261		24,228	(1,033)
726010	361092	Interest-TheBrooksLLCConstrtn	0	0	9,833	7,189	4,876	12,066	12,074		10,855	(1,219)
726010	361093	Interest-RenaissanceT.C. Lot 11 LLC - B.K.	0	0	0		2,491	2,491	0		14,187	14,187
726010	361200	InvestmntUnrealized(Gain)/Loss	(37,743)	47,855	6,008	0	500	500	0		0	0
726000	369030	Repayment Of N/R (Princ)	153,393	151,471	211,464	536,732	68,113	604,845	594,992		152,640	(442,352)
		Use of (Addition to) Fund Balance						0	(172,056)		258,819	430,875
TOTAL REVENUE			251,008	384,861	310,361	590,171	108,790	698,961	500,400	0	500,400	0
EXPENDITURES												
727200	431040	Bank & Investment Account Fees	1,766	394	198	163	175	338	400		400	0
727200	461050	Loaned Monies	0	0	1,340,000	0	500,000	500,000	500,000		500,000	0
727200	491000	Transfer To Other Funds	0	0	2,400,000	0	0	0	0		0	0
TOTAL EXPENDITURES			1,766	394	3,740,198	163	500,175	500,338	500,400	0	500,400	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			249,242	384,467	(3,429,837)	590,008	(391,385)	198,623	0	0	0	0

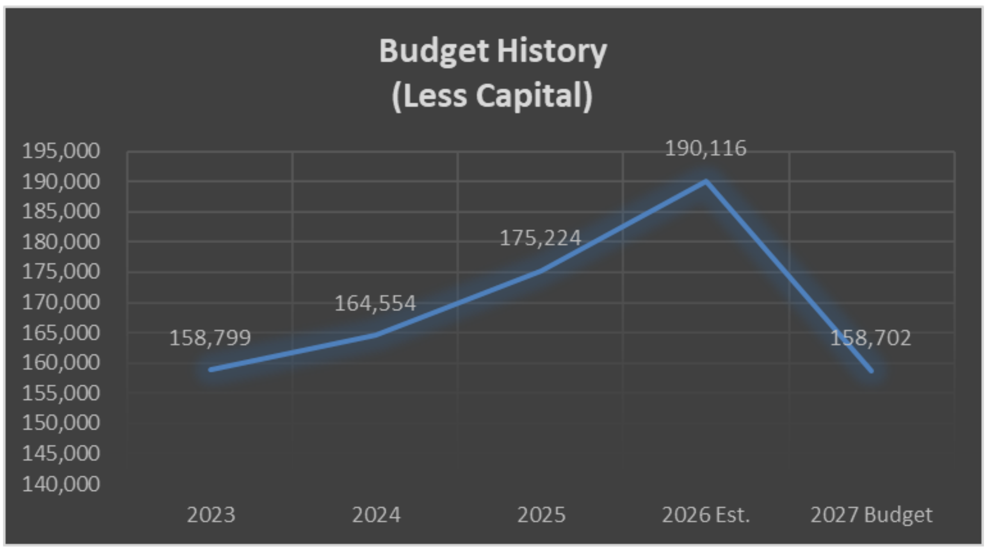
REDEVELOPMENT AGENCY (REVOLVING LOAN FUND)

Principal / Interest Schedule	Fiscal Year 2027 Interest	Fiscal Year 2027 Principal	Original Loan Amount	6/30/2026 Outstanding Balance	Loan Maturity Date
Renaissance Town Center Master Assoc.	5,638	32,600	330,000	202,809	2/1/2032
AlphaGraphics Construction	24,228	35,003	890,000	823,553	7/1/2044
The Brooks LLC Construction	10,855	41,288	450,000	377,264	7/1/2029
Quattro at Renaissance LLC *	14,187	43,750	500,000	0	3/1/2031
Totals	54,908	152,640	2,170,000	1,403,626	

* Loan issued in July 2027 so there was no outstanding balance at 6/30/2026

RDA Operating Budget Graphs





RDA Operating Budget

	Account Number		Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change	
1	REDEVELOPMENT AGENCY (OPERATING FUND)													1
2														2
3														3
4														4
5	REVENUES													5
6	731010	311000	General Property Taxes	90,908	83,885	71,500	0	77,000	77,000	77,000		77,000	0	6
7	731040	311100	Property Tax Increment - RDA	872,589	908,572	911,449	400,000	497,136	897,136	950,000		882,824	(67,176)	7
8	734000	362060	Rental - Misc	0	0	62,793	24,000	38,800	62,800	72,000		62,800	(9,200)	8
9	736010	361000	Interest & Investment Earnings	26,054	49,594	80,889	21,076	21,076	42,153	47,085		41,900	(5,185)	9
10	736010	361320	Lease Interest - Misc	0	0	9,207	0	9,200	9,200	0		9,200	9,200	10
11	736010	361200	InvestmntUnrealized(Gain)/Loss	(13,062)	19,269	19,949	0	1,000	1,000	0		0	0	11
12	TOTAL REVENUES			976,489	1,061,320	1,155,787	445,076	644,213	1,089,289	1,146,085	0	1,073,724	(72,361)	12
13														13
14	EXPENDITURES													14
15	PERSONNEL SERVICES													15
16	737300	411000	Salaries - Perm Employees	53,392	58,853	65,511	36,292	35,319	71,610	70,498		58,598	(11,900)	16
17	737300	412000	Salaries-Temp & Part-Time	14,939	13,953	13,663	7,937	9,160	17,096	19,656		0	(19,656)	17
18	737300	413010	FICA & Medicare Payroll Taxes	5,045	5,353	5,761	3,266	3,265	6,531	7,011		4,586	(2,425)	18
19	737300	413020	Employee Medical Ins	8,705	9,865	10,413	5,332	5,533	10,865	13,344		9,315	(4,029)	19
20	737300	413030	Employee Life Ins	269	309	279	147	319	466	357		308	(49)	20
21	737300	413040	State Retirement & 401 K	9,584	10,580	11,110	5,830	5,514	11,345	11,579		9,039	(2,540)	21
22	737300	425300	Vehicle Allowance	0	0	0	0	0	0	1,496		1,347	(149)	22
23	737300	491640	WorkersCompPremiumCharge-ISF	1,115	1,458	1,586	2,313	2,368	4,681	5,139		176	(4,963)	23
24	TOTAL PERSONNEL SERVICES			93,049	100,371	108,324	61,116	61,477	122,593	129,080	0	83,369	(45,711)	24
25														25
26	OPERATIONS & MAINTENANCE													26
27	737300	422000	Public Notices	120	0	0	0	0	0	500		0	(500)	27
28	737300	424000	Office Supplies	329	83	627	0	250	250	500		500	0	28
29	737300	426100	Special Projects	48,528	48,183	48,426	37,121	10,000	47,121	50,000		50,000	0	29
30	737300	427000	Utilities	3,282	4,373	6,403	4,260	2,550	6,810	4,000		7,000	3,000	30
31	737300	431000	Profess & Tech Services	0	0	1,320	0	1,320	1,320	15,000		5,000	(10,000)	31
32	737300	431040	Bank & Investment Account Fees	308	132	562	245	210	455	600		500	(100)	32
33	737300	431100	Legal And Auditing Fees	3,014	1,082	1,441	1,432	0	1,432	1,446		1,518	72	33
34	737300	431400	Landfill Fees	0	105	55	0	0	0	0		100	100	34
35	737300	451100	Insurance & Surety Bonds	3,978	1,491	2,101	2,303	2,058	4,361	1,670		4,448	2,778	35
36	737300	455050	Btfl Subconservancy Fees	1,012	2,939	0	0	0	0	0		0	0	36
37	737300	461000	Miscellaneous Expense	25	83	25	0	25	25	0		30	30	37
38	737300	491150	Admin Services Reimbursement	5,154	5,711	5,940	2,874	2,874	5,748	5,748		6,237	489	38
39	TOTAL OPERATIONS & MAINTENANCE			65,750	64,183	66,900	48,236	19,287	67,523	79,464	0	75,333	(4,131)	39
40														40
41	TOTAL EXPENDITURES			158,799	164,554	175,224	109,352	80,764	190,116	208,544	0	158,702	(49,842)	41

RDA Operating Budget (continued)

	Account Number	Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change	
1	REDEVELOPMENT AGENCY (OPERATING FUND)												1
2													2
3													3
4													4
5	REDEVELOPMENT AGENCY - CAPITAL PROJECTS												5
6	737300 472100	Buildings	0	42,517	405,766	1,196,290	76,041	1,272,331	750,000	1,273,000	125,000	(625,000)	6
7	737300 471100	Land	0	486,122	2,411,492	0	0	0	0		0	0	7
9	737300 473100	Improv Other Than Bldgs	0	0	0	0	0	0	100,000		100,000	0	9
11	TOTAL CAPITAL EXPENDITURES		0	528,639	2,817,258	1,196,290	76,041	1,272,331	850,000	1,273,000	225,000	(625,000)	11
12													12
13	EXCESS (DEFICIENCY) OF REV. OVER EXP. BEFORE TRANSFERS		817,690	368,127	(1,836,695)	(860,566)	487,408	(373,158)	87,541	(1,273,000)	690,022	602,481	13
14													14
15	TRANSFERS IN (OUT):												15
16	738010 381000	Transfer From Other Funds	0	0	2,400,000	0	0	0	0		0	0	16
17		Use of (Addition to) Fund Balance	0	0	0	0		0	(87,541)	1,273,000	(690,022)	(602,481)	17
18	TOTAL TRANSFERS IN (OUT)		0	0	2,400,000	0	0	0	(87,541)	1,273,000	(690,022)	(602,481)	18
19													19
20													20
21	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		817,690	368,127	563,305	(860,566)	487,408	(373,158)	0	0	0	0	21

Cemetery Perpetual Care Fund

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

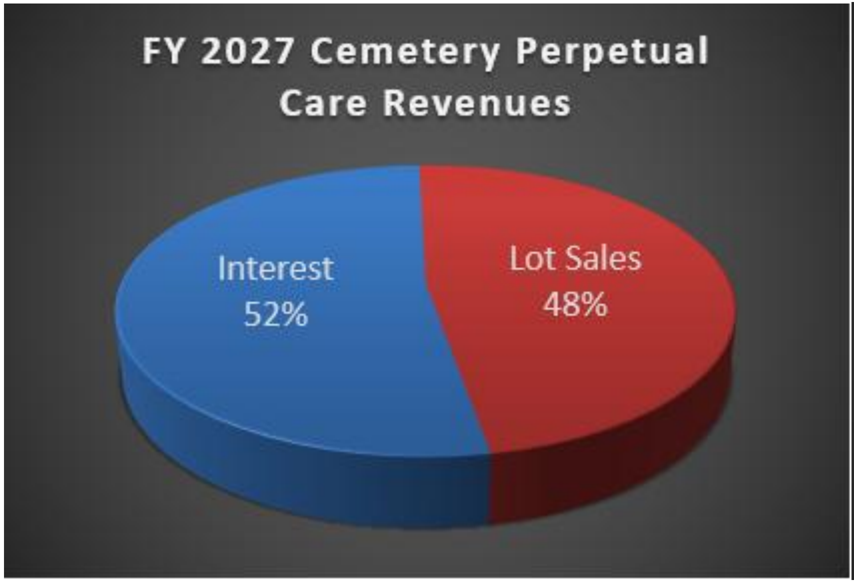
- Properly account for all perpetual care fees
- Monitor interest earnings and perform the proper accounting

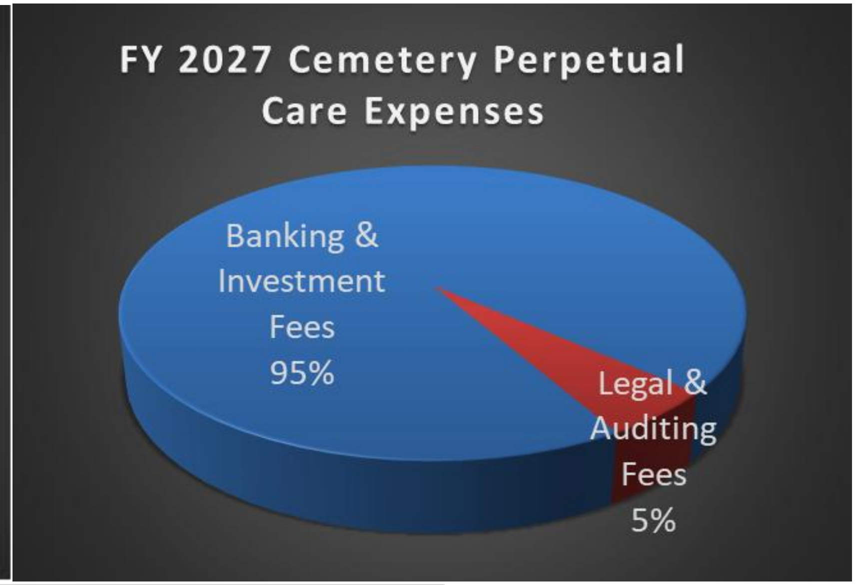
Operational Budget Highlights

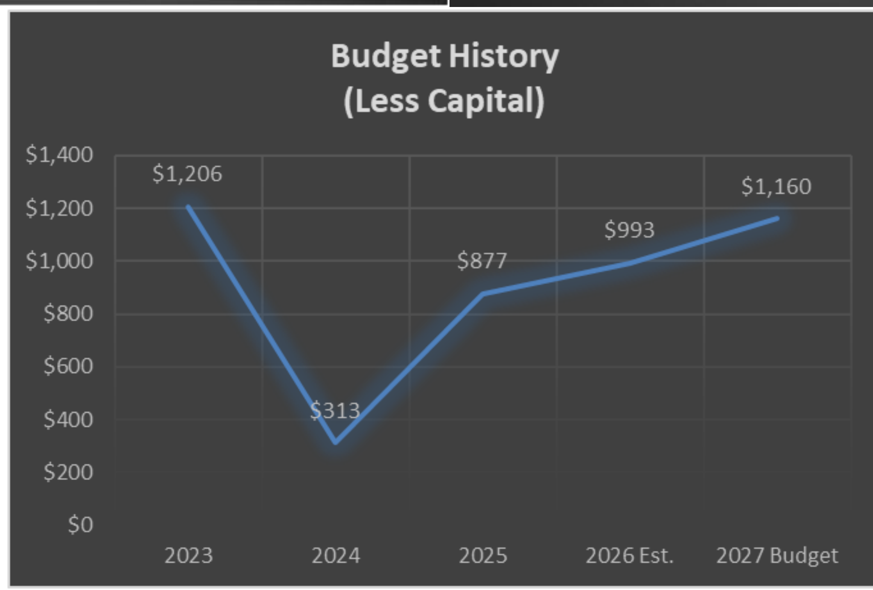
Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy & Priority
361000	Interest & Investment Earnings	The budgeted revenue increased by $9,449. This reflects a true-up in budgeted interest to bring it more accurately to what is estimated to be collected in FY26.	Yes	Financial Balance & Accountability
348100	Sale of Cemetery Lots	Increase of $10,000 in budgeted revenue. This reflects a true-up in budgeted lot sales to bring it more accurately to what is estimated to be collected in FY26.	Yes	Financial Balance & Accountability

Cemetery Perpetual Care Budget Graphs







Cemetery Perpetual Care Budget

CEMETERY PERPETUAL CARE										Amended		
Account Number		Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
REVENUES												
746010	361000	Interest & Investment Earnings	67,174	95,735	117,101	46,254	46,254	92,508	78,551	78,751	88,000	9,449
746010	361200	InvestmntUnrealized(Gain)/Loss	(24,830)	30,775	24,438	0	1,000	1,000	0		0	0
747050	348100	Sale Of Cemetery Lots-Perp.C.	93,235	67,225	72,800	52,900	50,200	103,100	70,000		80,000	10,000
		Use of (Addition to) Fund Balance						0	(147,749)	(77,801)	(166,840)	(19,091)
TOTAL REVENUE			135,579	193,735	214,339	99,154	97,454	196,608	802	950	1,160	358
EXPENDITURES												
747400	431040	Bank & Investment Account Fees	1,165	256	826	467	474	941	750	950	1,100	350
747400	431100	Legal And Auditing Fees	40	57	51	51	0	51	52		60	8
TOTAL EXPENDITURES			1,206	313	877	519	474	993	802	950	1,160	358
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			134,373	193,422	213,462	98,635	96,980	195,615	0	0	0	0

Landfill Closure Fund

Department Description

The Landfill Closure Fund accounts for specific resources that are restricted in use to aid with the estimated environmental remediation costs to close the City's landfill when it reaches its full capacity. This fund specifically accounts for the initial principal, plus accumulating interest earnings, from third-party settlement payments. It is not anticipated that this fund will receive any additional revenues except through investment income. These restricted funds are only to be used to plan and provide for final cover placement, grading, gas control systems, final compaction, vegetation establishment, and long-term care after closure. Post-closure care may include maintaining final cover, managing storm water, collecting and managing leachate, groundwater monitoring, gas monitoring and management, and record keeping. The closure of the landfill due to capacity utilization is currently estimated to occur in 54 years (2080).

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Monitor interest earnings and perform the proper accounting

Operational Budget Highlights

Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy & Priority
361000	Interest & Investment Earnings	The budgeted revenue increased by $2,750. This reflects a true-up in budgeted interest to bring it more accurately to what is estimated to be collected in FY26.	Yes	Financial Balance & Accountability

Landfill Closure Budget

LANDFILL CLOSURE									Amended		
Account Number	Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
REVENUES											
786010 361000	Interest & Investment Earnings	34,281	51,648	48,226	22,408	22,408	44,816	38,250		41,000	2,750
	Use of (Addition to) Fund Balance	0	0	0	0		0	(38,250)		(41,000)	(2,750)
TOTAL REVENUE		34,281	51,648	48,226	22,408	22,408	44,816	0	0	0	0
EXPENDITURES											
TOTAL EXPENDITURES		0	0	0	0	0	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		34,281	51,648	48,226	22,408	22,408	44,816	0	0	0	0

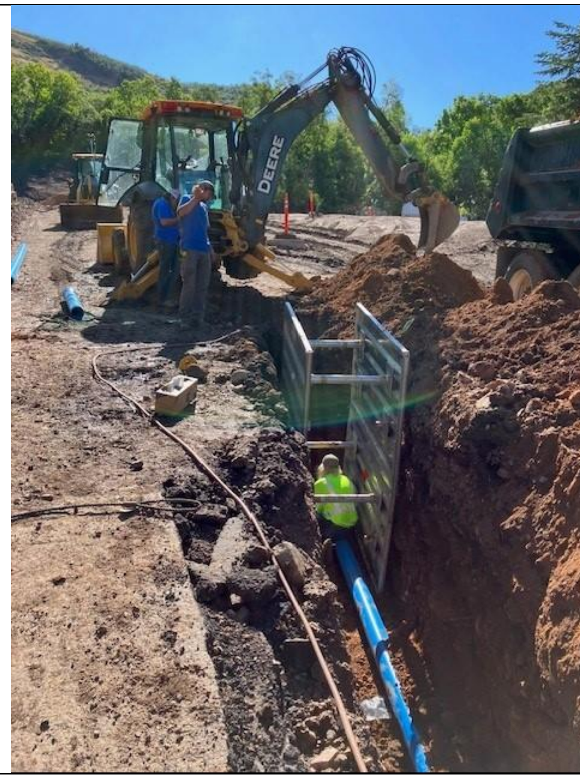
Bountiful City, Utah

Fiscal Year 2027 Operating & Capital Budget

Final Adopted Budget

Enterprise Funds:

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



Storm Water Fund

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Storm Drain Replacement Edgehill Dr – 500 East to 400 East.
- Storm Drain extension 3400 South – 700 West to 800 West.
- Storm Drain installation 1800 South – Spring Creek Dr to 400 East
- Replace concrete water ways at various locations.

Operational Budget Highlights

<u>Personnel Services</u>

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 to 491640	Personnel Services	Increased by $25,885 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
427000	Utilities	Increased $2,000 Rate increased	Yes	Financial Balance & Accountability
429000	Computer Software	Increased $1,200 IT costs	Yes	Improve & Maintain Infrastructure
491150	Admin Services	Decreased $1,053 Reimburse City for services provided.	Yes	Financial Balance & Accountability

Non-operating Revenue

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
361000	Investment Earnings	Increased $37,697 Forecast earnings	Yes	Financial Balance & Accountability
473106	Storm Drain Construction	Increased $565,000 Planned Projects construction.	No	Improve & Maintain Infrastructure
474600	Vehicles	Decreased $265,000 Planned vehicle purchases	No	Improve & Maintain Infrastructure

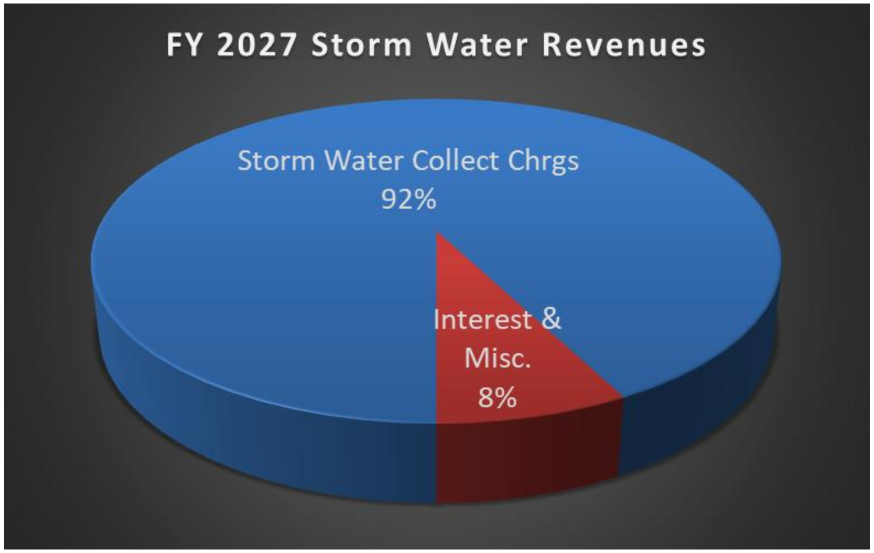
Capital Expenses

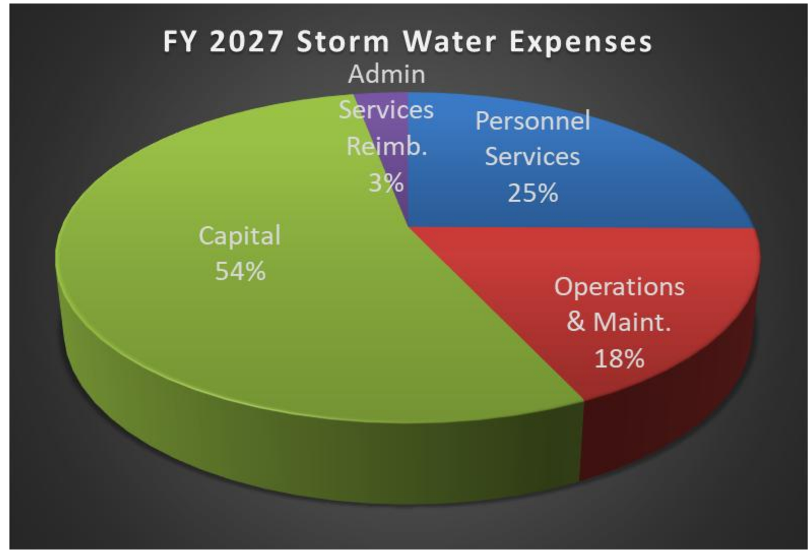
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
473106	Storm Drain Construction	Increased $565,000 Planned Projects construction.	No	Improve & Maintain Infrastructure
474600	Vehicles	Decreased $265,000 Planned vehicle purchases	No	Improve & Maintain Infrastructure

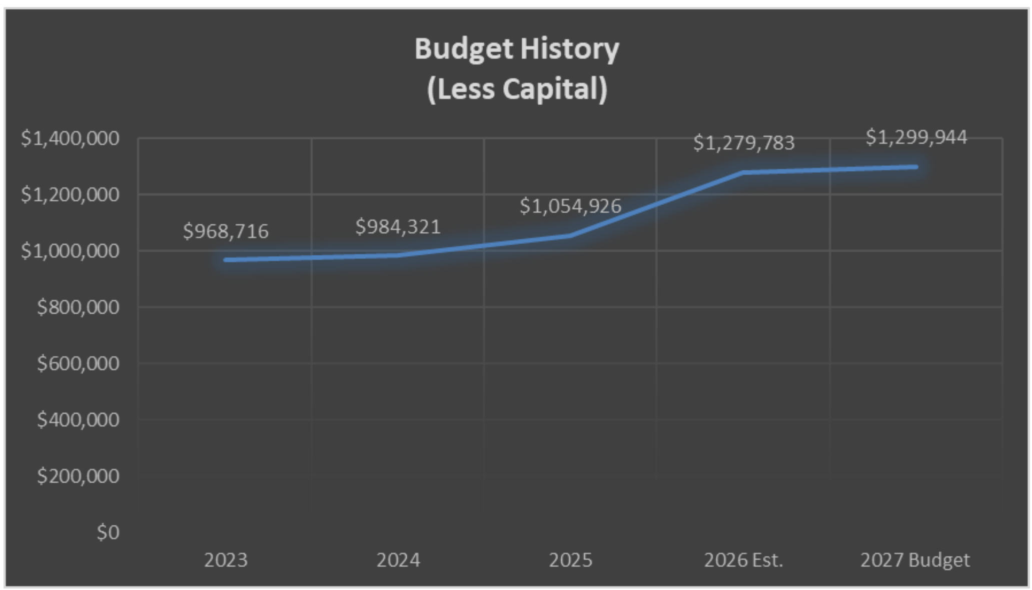
Performance Measures

Tier 1 *Improve & Maintain Infrastructure*				
Priority Objective: *Stay ahead of the maintenance curve*				
Storm Water Department Strategy:	Clean and Inspect 10% of 351,339 feet in Bountiful City Storm Drain network yearly.			
	Performance Measures			
Performance Indicator:	FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Cleaning and Inspection Planned footage	35,000	35,000	35,000	35,000
Cleaning and Inspection Completed footage	21,615	25,335	15,939	Planned
	62%	72%	46% YTD	
Cleaning and Inspection Plan accomplished ?	No Cleared minerals in drain line	No Cleared minerals in drain line	Working	Planned

Storm Water Budget Graphs







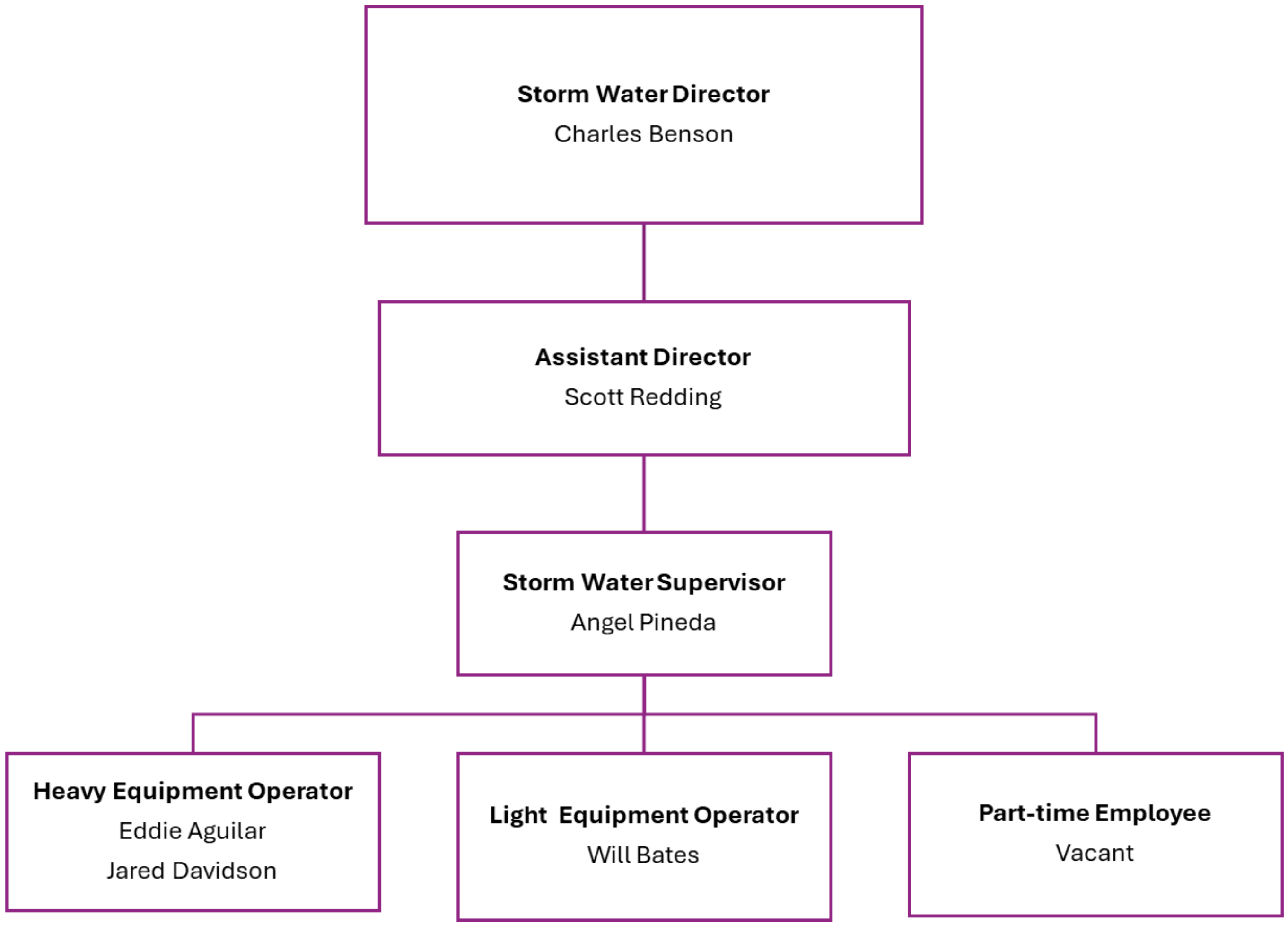
Storm Water Budget

1	STORM WATER												1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended Fiscal Year	Fiscal Year	Dollar	2
3	Account Number	Account Description	2023	2024	2025	Actual	Estimate	2026 Est.	2026 Budget	2026 Budget	2027 Budget	Change	3
4													4
5	OPERATING REVENUES												5
6	497000 322100	Building Permits	9,240	1,140	8,650	1,725	275	2,000	2,000		2,000	0	6
7	497000 369020	Income From Uncoll Accts	265	263	372	86	214	300	300		300	0	7
8	497000 373500	Storm Water Collect Chrgs	2,047,459	2,054,336	2,055,238	1,036,920	1,139,537	2,176,457	2,176,457		2,176,457	0	8
9	TOTAL STORM WATER REVENUE		2,056,964	2,055,738	2,064,260	1,038,731	1,140,027	2,178,757	2,178,757	0	2,178,757	0	9
10													10
11	OPERATING EXPENSES												11
12	PERSONNEL SERVICES												12
13	494900 411000	Salaries - Perm Employees	371,085	352,978	384,113	206,336	236,771	443,107	443,107		466,768	23,661	13
14	494900 412000	Salaries-Temp & Part-Time	2,014	6,479	5,810	9,066	15,934	25,000	25,000		25,000	0	14
15	494900 413010	FICA & Medicare Payroll Taxes	27,574	26,871	29,002	15,983	19,862	35,845	35,845		37,748	1,903	15
16	494900 413020	Employee Medical Ins	63,176	53,337	50,223	30,554	45,286	75,840	75,840		74,120	(1,720)	16
17	494900 413030	Employee Life Ins	1,952	2,102	1,826	950	1,669	2,619	2,619		2,720	101	17
18	494900 413040	State Retirement & 401 K	32,596	34,625	81,515	36,672	35,854	72,526	72,526		71,769	(757)	18
19	494900 413100	Retired Employee Benefits	(1,936)	6,852	0	0	0	0	0		0	0	19
20	494900 425300	Vehicle Allowance	450	451	450	213	236	449	449		1,673	1,224	20
21	494900 462180	Accrued Comp Time Exp	(2,857)	(143)	1,066	0	0	0	0		0	0	21
22	494900 462190	Accrued Sick Leave Exp	412	340	1,883	0	0	0	0		0	0	22
23	494900 462200	Accrued Vacation Expense	(1,648)	6,089	107	0	0	0	0		0	0	23
24	494900 491640	WorkersCompPremiumCharge-ISF	10,184	9,700	10,573	12,325	16,599	28,924	28,924		30,397	1,473	24
25	TOTAL PERSONNEL SERVICES		503,004	499,681	566,568	312,100	372,210	684,310	684,310	0	710,195	25,885	25
26													26
27	OPERATIONS & MAINTENANCE												27
28	494900 421000	Books Subscr & Mmbrshp	572	572	624	0	900	900	900		900	0	28
29	494900 422000	Public Notices	1,750	9,380	8,615	7,746	4,904	12,650	12,650		12,650	0	29
30	494900 423000	Travel & Training	(200)	505	605	58	2,942	3,000	3,000		3,000	0	30
31	494900 424000	Office Supplies	584	1,771	306	26	874	900	900		900	0	31
32	494900 425000	Equip Supplies & Maint	71,126	79,617	55,632	31,145	55,855	87,000	87,000		87,000	0	32
33	494900 426000	Bldg & Grnd Suppl & Maint	9,503	1,318	3,331	1,678	0	1,678	1,000		1,000	0	33
34	494900 427000	Utilities	0	200	195	1,592	408	2,000	0		2,000	2,000	34
35	494900 428000	Internet & Telephone Expense	1,448	2,077	2,233	1,344	1,256	2,600	2,600		2,600	0	35
36	494900 429200	Computer Software	0	3,700	4,500	3,808	400	4,208	3,000		4,200	1,200	36
37	494900 429300	Computer Hardware	0	0	0	1,111	389	1,500	1,500		1,500	0	37
38	494900 431040	Bank & Investment Account Fees	1,768	484	1,453	882	438	1,320	1,320		1,320	0	38
39	494900 431000	Profess & Tech Services	39	212	0	0	700	700	700		700	0	39
40	494900 431050	Credit Card Merchant Fees	7,436	1,402	75	42	0	42	0		0	0	40
41	494900 431100	Legal And Auditing Fees	878	1,095	967	991	109	1,100	1,100		1,100	0	41
42	494900 431400	Landfill Fees	175	505	220	240	260	500	500		500	0	42
43	494900 441200	Road Matl Patch/ Class C	7,076	14,314	10,881	0	25,000	25,000	25,000		25,000	0	43
44	494900 441250	Storm Drain Maintenance	75,059	7,099	49,821	3,282	181,718	185,000	185,000		185,000	0	44
45	494900 441260	Wtrway Replcment-Concrete Rpr	29,751	157,203	123,890	11,960	60,040	72,000	72,000		72,000	0	45
46	494900 448000	Operating Supplies	9,650	5,025	7,667	3,272	2,928	6,200	6,200		7,000	800	46
47	494900 451100	Insurance & Surety Bonds	11,830	13,356	13,612	14,089	411	14,500	14,500		14,790	290	47
48	494900 452300	Uncollectible Accounts	1,424	2,497	2,128	939	561	1,500	1,500		1,500	0	48
49	494900 453600	Loss-Deleted Fixed Assets	423	459	456	0	0	0	0		0	0	49
50	494900 461000	Miscellaneous Expense	237	123	236	277	223	500	500		500	0	50
51	494900 462400	Contract Equipment	128,764	75,000	89,834	37,006	42,994	80,000	80,000		80,000	0	51
52	494900 491150	Admin Services Reimbursement	106,419	106,728	111,080	45,338	45,338	90,676	90,767		84,589	(6,178)	52
53	TOTAL OPERATIONS & MAINTENANCE		465,712	484,640	488,358	166,826	428,647	595,473	591,637	0	589,749	(1,888)	53

Storm Water Budget (continued)

Row	Account Number		Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change	Row
1	**STORM WATER**													1
4														4
5														5
6	**TOTAL OPERATING EXPENSES**			968,716	984,321	1,054,926	478,926	800,857	1,279,783	1,275,947	0	1,299,944	23,997	6
8														8
9	**EARNINGS (LOSS) FROM OPERATIONS**			1,088,248	1,071,417	1,009,334	559,805	339,170	898,974	902,810	0	878,813	(23,997)	9
10														10
11	**NON-OPERATING REVENUES (EXPENSES)**													11
12	493000	331210	FEMA Federal Assistance	0	0	0	0	0	0	0		0	0	12
13	493000	334100	Federal Grants - Miscellaneous	0	24,556	0	0	0	0	0		0	0	13
14	496020	364000	Gain on Fixed Asset Sales	0	9,500	15,675	0	0	0	0		0	0	14
15	496000	369000	Sundry Revenues	6,456	7,844	7,188	3,085	2,715	5,800	5,800		5,800	0	15
16	496010	361000	Interest & Investment Earnings	103,988	184,089	203,639	86,280	47,720	134,000	134,000		171,697	37,697	16
17	496010	361200	InvestmntUnrealized(Gain)/Loss	(40,572)	58,468	45,447	0	0	0	0		0	0	17
18	498020	387120	Impact Fees	1,740	3,820	5,400	6,051	(6,051)	0	0		0	0	18
19	498030	387130	Contr-in Aid - Storm Drains	30,295	116,200	0	0	0	0	0		0	0	19
20	494900	453100	Interest Expense	(99)	(451)	(4,354)	0	0	0	0		0	0	20
21	**NON-OPERATING REVENUES - NET**			101,808	404,027	272,995	95,416	44,384	139,800	139,800	0	177,497	37,697	21
22														22
23	**EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS**			1,190,056	1,475,444	1,282,329	655,221	383,554	1,038,774	1,042,610	0	1,056,310	13,700	23
24														24
25	**STORM WATER - CAPITAL PROJECTS**													25
26	494900	473106	Storm Drain Construction	659,859	390,324	808,475	213,276	386,724	600,000	600,000		1,165,000	565,000	26
27	494900	474500	Machinery & Equipment	0	0	43,000	0	0	0	0			0	27
27	494900	474600	Vehicles	0	408,573	0	0	625,000	625,000	625,000		360,000	(265,000)	27
28	**TOTAL CAPITAL EXPENSES**			659,859	798,897	851,475	213,276	1,011,724	1,225,000	1,225,000	0	1,525,000	300,000	28
29	*Not included in "Earnings (Loss)" when depreciation included.*													29
30														30
31	**Accrual Accounting Adjustments**													31
32	494900	454800	Depreciation Expense	462,247	492,836	506,519	0	506,000	506,000	N/A	N/A	N/A	N/A	32
33	494900	496000	Fixed Assets Adjustments	(656,611)	(798,847)	(863,069)	0	(1,200,000)	(1,200,000)	N/A	N/A	N/A	N/A	33
35	**Total Accrual Accounting Adjustments**			(194,364)	(306,011)	(356,550)	0	(694,000)	(694,000)	0	0	0	0	35
38														38
39	**TOTAL STORM WATER EXPENSES**			1,434,310	1,477,658	1,554,205	692,202	1,118,581	1,810,783	2,500,947	0	2,824,944	323,997	39
40														40
41	**EARNINGS (LOSS) BEFORE OPERATING TRANSFERS**			724,561	982,558	787,404	441,945	65,830	507,774	(182,390)	0	(468,690)	(286,300)	41
42														42
43	**OPERATING TRANSFERS IN (OUT):**													43
44			Use of (Addition to) Net Position						0	182,390	0	468,690		44
45	**TOTAL OPERATING TRANSFERS IN (OUT)**			0	0	0	0	0	0	182,390	0	468,690	286,300	45
46														46
47	**NET EARNINGS (LOSS)**			724,561	982,558	787,404	441,945	65,830	507,774	0	0	0	0	47

Storm Water Organizational Chart



Fiber Fund

Department Description

The Bountiful Fiber Fund accounts for the cost of acquiring, constructing, and improving a citywide fiber optic network along with the costs of operating that network. This service is offered to Bountiful residents to provide telecommunications at faster speeds, greater reliability, and competitive prices. The fiber optic network backbone was finalized in May of 2025 and offers services to all ten fiber footprints throughout the City boundaries. In August 2023, the City issued bonds with a par value of $45,525,000 backed by a pledge of sales tax revenues with an affirmatively stated bond repayment plan using subscriber revenue.

Major Roles & Critical Functions

- Maintenance of a city-wide fiber network servicing the needs of residential and non-residential customers.
- Monitor and coordinate network operations ongoing with construction and management partner, UTOPIA Fiber.
- Market its network with a goal that within five fiscal years achieve at least a 40% eligible customer take rate.

Fiscal Year Priorities

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

Operational Budget Highlights

Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
374110 to 374140	Infrastructure Fees - Residential	Fees collected by Bountiful City based on connection speeds desired by the customer. Fees are used to cover debt service. Each customer is billed separately by UTOPIA or the customer's chosen Internet Service Provider (ISP) for transport service fees. The significant increases are due to FY27 being the second year the full network will be orderable to all residents. Estimated at a 30% take rate.	Yes	Tier 1: Financial Balance & Accountability
374200	Fiber Network Charge – Non-residential	Fees to non-residential customers for connection to the network to be used to cover debt service obligations. Fees are billed by UTOPIA and shared with Bountiful based on type of service. Each customer is billed separately by UTOPIA or the customer's chosen Internet Service Provider (ISP) for transport service fees. Increased budget is due to the network expansion to all non-residential customers.	Yes	Tier 1: Financial Balance & Accountability
374300	Fiber Network Refresh Fee	$6.50 per-month fee charged and remitted to the City by UTOPIA for network upgrades. The $188,433 increase is due to FY27 being the second year the full network will be orderable to all residents. Estimated at a 30% take rate.	Yes	Tier 2: Improve & Maintain Infrastructure

Operating Expenses

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
491150	Admin Services Reimbursement	The $17,941 decrease reflects the reallocation of staff time spent on Fiber operations as much of the initial start-up work was performed in FY25 and FY26.	Yes	Tier 2: Open, Accessible, & Interactive Government

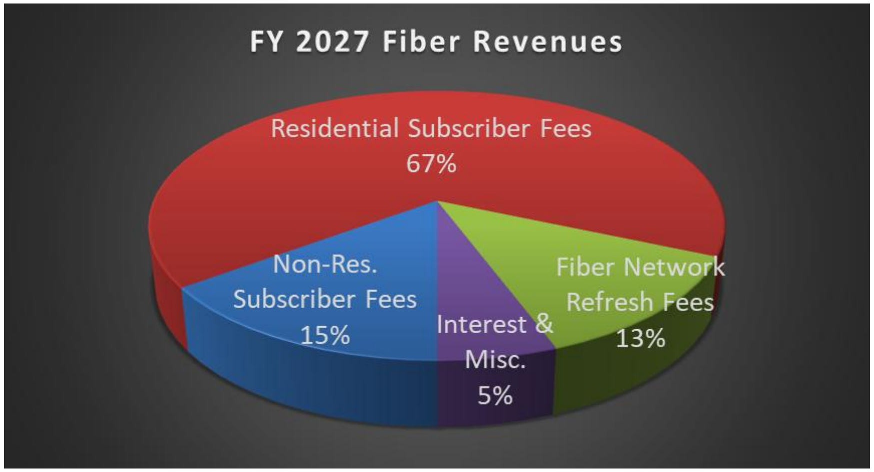
Non-Operating Revenues & Expenses

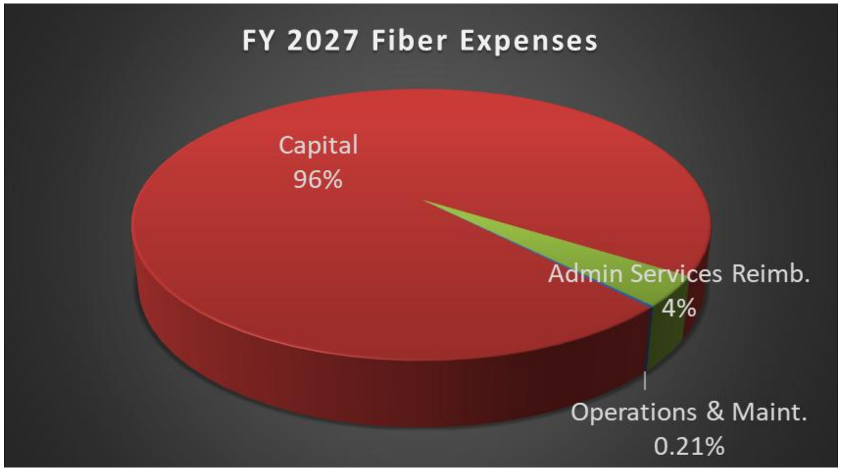
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
361000	Interest & Investment Earnings	The decreased budget of $158,414 is reflective of the significantly reduced balance in the construction bond fund account. The FY25 & FY26 network construction costs drew down significant amounts of the balance. Additionally, FY27 interest rates are expected to decline from FY26.	No	Tier 2: Open, Accessible, & Interactive Government
482000	Int. on Bonds Premium Amort.	The FY26 budget erroneously had a negative budget approved instead of a positive amount. The FY27 budget reflects the accurate positive amount, thus the large swing from FY26 even though the actual amount will be the same.	No	Tier 2: Open, Accessible, & Interactive Government

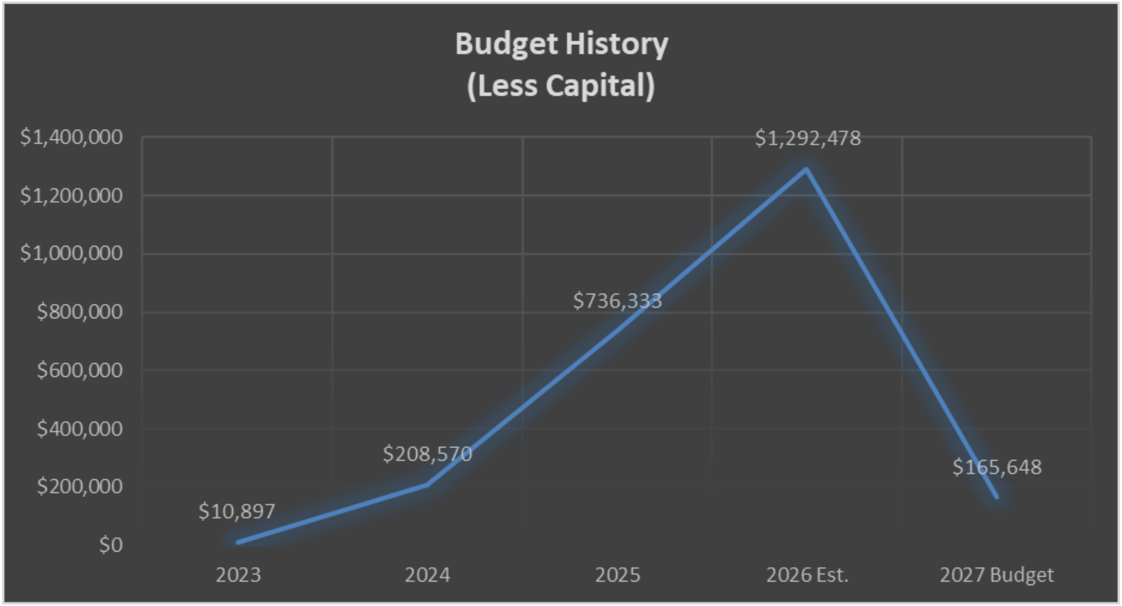
Capital:

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
472150	Fiber Network: Buildings, lines/conduit, and Hut Equipment	Costs related to network construction have significantly dropped since reaching substantial completion in May 2025. FY27 reflects costs associated with the ongoing customer installations/connections to the network backbone.	Yes	Tier 2: Improve & Maintain Infrastructure

Fiber Budget Graphs







Fiber Budget

1	FIBER									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	2023	2024	2025	Actual	Estimate	2026 Est.	2026 Budget	2026 Budget	2027 Budget	Change	3
4													4
5	OPERATING REVENUES												5
6	507000 374110	250Mbps Infrastructure Fee-Res	0	1,602	24,481	47,801	69,800	117,601	193,920		254,000	60,080	6
7	507000 374120	1Gbps Infrastructure Fee-Resid	0	5,425	86,078	197,431	269,800	467,231	607,863		1,009,000	401,137	7
8	507000 374130	10 Gbps Infrastructure Fee-Res	0	0	1,623	7,465	11,200	18,665	3,729		40,000	36,271	8
9	507000 374140	2.5Gbps Infrastructure Fee-Res	0	0	16,163	70,410	99,400	169,810	70,855		367,000	296,145	9
10	507000 374200	FiberNetworkTransportFeeNonRes	2,991	75,273	106,457	89,744	82,000	171,744	148,633		371,000	222,367	10
11	507000 374300	Fiber Network Refresh Fee	113	3,484	23,706	61,620	86,600	148,220	131,567		320,000	188,433	11
12	TOTAL FIBER REVENUE		3,104	85,784	258,506	474,472	618,800	1,093,272	1,156,567	0	2,361,000	1,204,433	12
13													13
14	OPERATING EXPENSES												14
15	OPERATIONS & MAINTENANCE												15
16	505000 422000	Public Notices	0	0	808	0	0	0	1,000		0	(1,000)	16
17	505000 427000	Utilities	0	4	0	0	0	0	0		0	0	17
18	505000 431040	Bank & Investment Account Fees	0	5	5	27	3	30	0		50	50	18
19	505000 431050	Credit Card Merchant Fees	0	0	0	0	0	0	0		5	5	19
20	505000 431100	Legal And Auditing Fees	0	0	2,964	4,457	0	4,457	4,499		4,680	181	20
21	505000 431400	Landfill Fees	0	120	980	0	0	0	0		0	0	21
22	505000 451100	Insurance & Surety Bonds	0	18,250	2,568	2,039	0	2,039	2,701		2,080	(621)	22
23	505000 452300	Uncollectible Accounts	0	25	323	352	50	402	100		400	300	23
24	505000 454800	Depreciation Expense	10,897	21,795	530,588	0	1,111,176	1,111,176	0		0	0	24
25	505000 483500	Arbitrage Compliance Fees	0	0	0	0	0	0	2,000		2,000	0	25
26	505000 491150	Admin Services Reimbursement	0	168,372	198,096	87,187	87,187	174,374	174,374		156,433	(17,941)	26
27	TOTAL OPERATIONS & MAINTENANCE		10,897	208,570	736,333	94,062	1,198,416	1,292,478	184,674	0	165,648	(19,026)	27
28													28
29	TOTAL OPERATING EXPENSES		10,897	208,570	736,333	94,062	1,198,416	1,292,478	184,674	0	165,648	(19,026)	29
30													30
31	EARNINGS (LOSS) FROM OPERATIONS		(7,793)	(122,786)	(477,827)	380,410	(579,616)	(199,206)	971,893	0	2,195,352	1,223,459	31
32	NON-OPERATING REVENUES (EXPENSES)												32
33	505000 453110	Interest Expense-InterfundPybl	(7,201)	(76,791)	(89,749)	(73,249)	(83,000)	(156,249)	(182,362)		(200,000)	(17,638)	33
34	505000 476000	Bond Issuance Costs	0	(379,814)	0	0	0	0	0		0	0	34
35	505000 484000	Paying Agents Fees	0	(2,250)	(1,500)	(1,500)	0	(1,500)	(1,500)		(1,500)	0	35
36	506010 361000	Interest & Investment Earnings	0	1,973,443	1,017,464	163,171	120,000	283,171	300,000		141,586	(158,414)	36
37	506010 361200	InvestmntUnrealized(Gain)/Loss	0	64	496	0	50	50	0		0	0	37
38	505000 481000	Principal on Bonds	0	0	0	0	0	0	(760,000)		(800,000)	(40,000)	38
39	505000 482000	Interest on Bonds	0	(1,869,418)	(2,017,300)	0	(1,981,050)	(1,981,050)	(1,981,050)		(1,943,050)	38,000	39
40	505000 482020	Int on Bonds Premium Amort	0	61,989	61,989	0	61,989	61,989	(61,989)		61,989	123,978	40
41	NON-OPERATING REVENUES - NET		(7,201)	(292,777)	(1,028,600)	88,422	(1,882,011)	(1,793,589)	(2,686,901)	0	(2,740,975)	(54,074)	41
42													42
43	EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		(14,994)	(415,563)	(1,506,427)	468,832	(2,461,627)	(1,992,795)	(1,715,008)	0	(545,623)	1,169,385	43

Fiber Budget (continued)

	FIBER		Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change	
1–3	Account Number	Account Description											1–3
4													4
5	FIBER - CAPITAL PROJECTS												5
6	505000 472150	Fiber Networks Buildings-Huts	50,000	259,000	721,000	0	0	0	309,000		0	(309,000)	6
7	505000 473150	Fiber Network Lines/Conduit	4,941,000	16,554,583	15,381,324	1,513,284	874,450	2,387,734	12,567,670		4,155,600	(8,412,070)	7
8	505000 474510	Fiber Network Hut Equipment	200,000	169,800	196,200	0	0	0	192,000		0	(192,000)	8
9	TOTAL CAPITAL EXPENSES		5,191,000	16,983,383	16,298,524	1,513,284	874,450	2,387,734	13,068,670	0	4,155,600	(8,913,070)	9
10	*Not included in "Earnings (Loss)" when depreciation included.*												10
11													11
12	Accrual Accounting Adjustments												12
13	505000 496000	Fixed Assets Adjustments	(5,191,000)	(16,983,383)	(16,298,524)	0	(2,387,734)	(2,387,734)	0	N/A	N/A	N/A	13
14								0					14
15	Total Accrual Accounting Adjustments		(5,191,000)	(16,983,383)	(16,298,524)	0	(2,387,734)	(2,387,734)	0	0	0	0	15
16													16
17	TOTAL FIBER EXPENSES		18,098	2,474,854	2,782,893	1,682,095	1,687,193	3,369,288	16,240,245	0	7,203,809	(9,036,436)	17
18													18
19	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		(14,994)	(415,563)	(1,506,427)	(1,044,452)	(948,343)	(1,992,795)	(14,783,678)	0	(4,701,223)	10,082,455	19
20													20
21	OPERATING TRANSFERS IN (OUT):												21
22		Use of (Addition to) Net Position	0	0	0	0		0	14,783,678		4,701,223		22
23	TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0	14,783,678	0	4,701,223	(10,082,455)	23
24													24
25	NET EARNINGS (LOSS)		(14,994)	(415,563)	(1,506,427)	(1,044,452)	(948,343)	(1,992,795)	0	0	0	0	25

Water Fund

Department Description

The Bountiful City Water Department strives to provide quality drinking water and the highest level of service to its residents at the best price possible. Department staff are required to obtain both Utah distribution and treatment certifications and are trained to comply with current industry standards. All the required State and County water system samples are collected and meet EPA specifications. Department staff are responsible for maintaining 15 reservoirs, 14 booster stations, 9 wells with a total of 40 motors and 1 Ultra Filtration water treatment plant that supplies drinking water to 181 miles of main line, 11,139 service connections and 1,652 fire hydrants. Our system also includes 260 PRV's (Pressure Reducing Valves), and an automated radio meter reading system. Staff respond during and after hours to repair diverse types of leaks, water quality, and other system issues. We have a goal to replace 3.5 miles of existing water mainline pipe and service line connections a year as part of our replacement plan. This is completed with department staff and sub-contractors.

Major Roles & Critical Functions

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

Fiscal Year Priorities

- LCRI (Lead and Copper Rule Improvements) service line inventory compliance.
- Main line pipe replacement.
- Cross Connection Program improvements
- Water Conservation
- Millcreek Reservoir replacement Phase 1

Operational Budget Highlights

Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget requests?	Policy Priority
369020	Income From Uncoll Accounts	This will stay the same this year.	Yes	Balanced revenue sources
371110	Metered Water Sales	We anticipate our metered water sales will increase this year. Increase of ($448,000)	Yes	Appropriate & reasonable utility rates
372400	Connection Fees	Our connection fees will stay the same this year.	No	Balanced revenue sources

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget requests?	Policy Priority
411000	Salaries-Perm Employees	3% cost of living increase and eligible employees receiving merit increases with changes in staffing. Increase of ($66,859)	Yes	Foster the growth of jobs & services
413010	FICA Taxes	More being taken for FICA taxes. Increase of ($5,115)	Yes	Transparency
413020	Employee Medical Insurance	Employee changes in medical insurance premiums. Decrease of ($29,572)	Yes	Transparency
413030	Employee Life Insurance	Water Department staff's life insurance. Increase of ($283)	Yes	Transparency
413040	State Retirement & 401K	Contributions to retirement. Decrease of ($2,265)	Yes	Transparency
491640	Workers Comp Premium Charge	The amount contributed to Workers Comp. Increase of ($3,696)	Yes	Transparency

<u>Operations and Maintenance</u>

GL Account #	Line Description	Budget Request Description	Ongoing budget requests?	Policy Priority
415000	Employee Education Reimbursement	One employee would like to utilize this program. Remain the same ($2,000)	Yes	Adequate professional, well-trained staff
423000	Travel & Training	Rural Water Training Conference, Utah Water Users Conference, operator certification training. Remain the same ($16,700)	No	Adequate professional, well-trained staff
425000	Equipment Supplies & Maintenance	Equipment and various truck maintenance, tires, and fuel. Increase of ($6,500)	Yes	Stay ahead of the maintenance curve
426000	Building & Grounds Supply & Maintenance	Maintenance for our shops garage doors, HVAC, elevator, and overhead crane. Increase ($5,000)	No	Stay ahead of the maintenance curve
427000	Utilities	The cost to pay for utilities for our facilities. Increase ($20,000)	yes	Transparency
429200	Computer Software	Costs of computer software for the department. This will help build a reserve for software needed in the future. Decrease ($2,080)	Yes	Stay ahead of the maintenance curve
429300	Computer Hardware	Cost of computer hardware for the department. This will help build a reserve for computer hardware needed in the future. Decrease of ($77)	Yes	Stay ahead of the maintenance curve
431000	Professional and Technical Service	Services needed for our facilities, electrician services, 811, and increased sampling for the State and EPA. Increase of ($20,000)	No	Stay ahead of the maintenance curve

431050	Credit Card Merchant Fees	Fees to be paid by customers.	Yes	Transparency
431100	Legal and Auditing Fees	Independent financial audit allocation Increase of ($1,612)	Yes	Transparency
448000	Operation Supplies	Chemicals needed for water treatment. Tool replacement. Remain the same ($130,000)	No	Stay ahead of the maintenance curve
448400	Distribution and system repair and maintenance	Various brass parts and materials for pipe replacement projects and routine water system maintenance supplies. Increase of ($50,000)	Yes	Stay ahead of the maintenance curve
448650	Meters	AMR replacement, Meter reading equipment/ software. Various meter sizes replacement. Plastic meter lids. Remain the same. Increase of ($10,000)	No	Stay ahead of the maintenance curve
451100	Insurance and Surety Bonds	This line item will stay the same. Increase of ($2,123)	Yes	Transparency
461300	Street Opening Expense	The price of asphalt and concrete is replacement. Increase of ($10,000)	yes	Stay ahead of the maintenance curve
461400	Purchase Of Water	Yearly contracted water purchased from Weber Basin. Increase of ($19,000)	Yes	Transparency
491150	Admin Services Reimbursement	Water Department's reimbursement for administration services. Increase of ($1,419)	Yes	Foster the growth of jobs & services
334100	Federal Grants-Miscellaneous	Awarded funds for water project. Mill Creek Reservoir. ($750,000)	No	Stay ahead of the maintenance curve

381000	Transfer From Other Funds	Transfer of ARPA funds.	No	Transparency
387120	Impact Fees	Fees collected for new construction water service connections anticipated with proposed developments. Increase of ($10,000)	No	Transparency

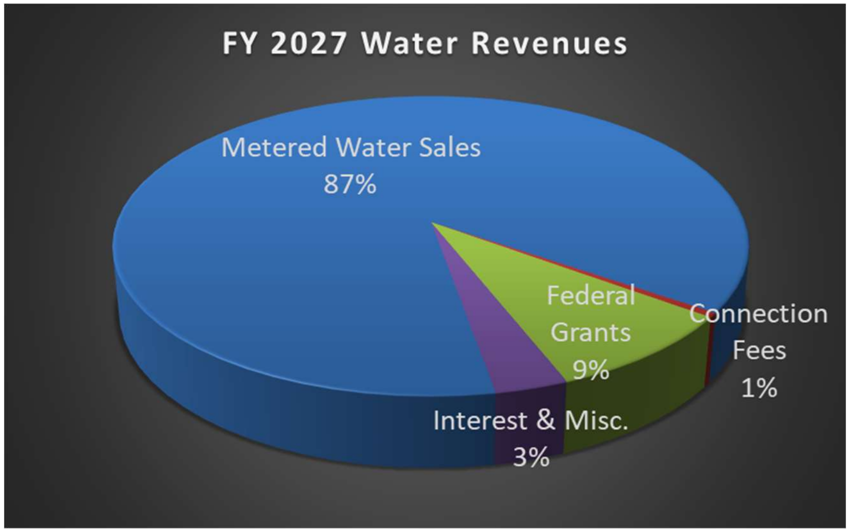
Performance Measures

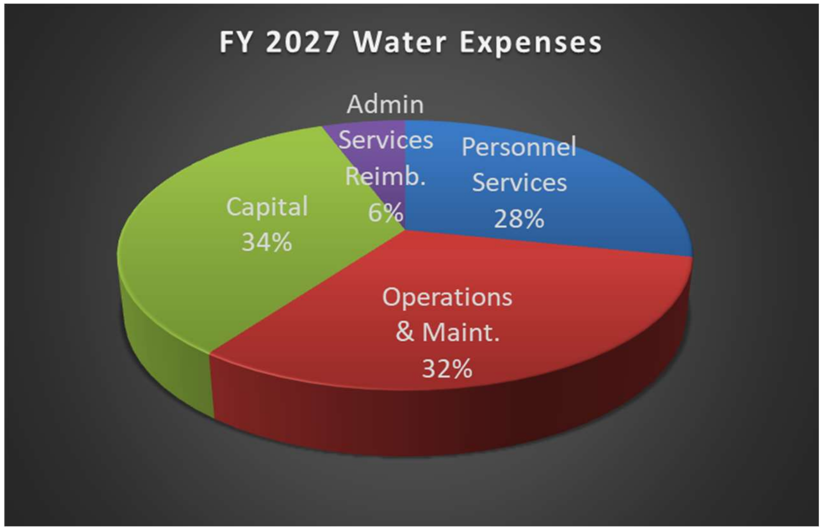
Tier 1	*Improve & maintain infrastructure*				
Priority Objective:	Stay ahead of the maintenance curve				
Department Strategy:	Replace the cities aging infrastructure with new PVC pipe to reduce main line leaks and improve water quality. Keep on track with our pipe replacement plan.				
		Performance Measures			
	Amount of PVC pipe replaced	FY2024	FY2025	FY2026	FY2027
Performance Indicator:		Actual	Actual	Target	Budget
	New pipe installed (in feet)	7,580	13,571	15,840	11,600

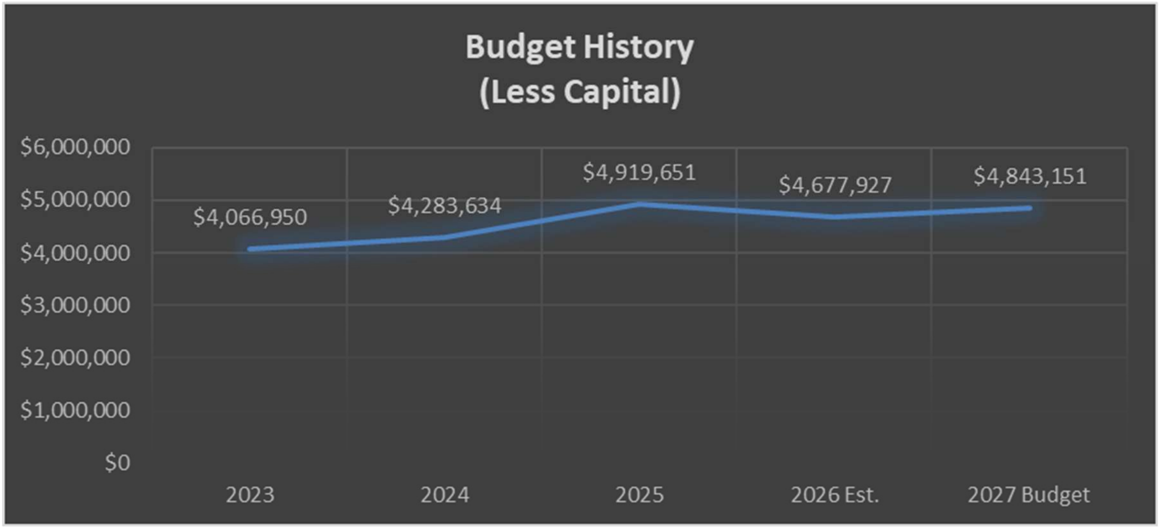
Teir 1	*Improve & maintain infrastructure*				
Priority Objective:	*Stay ahead of the maintenance curve*				
Department Strategy:	Annually check all PRV (Pressure Reducing Valves) stations and perform routine maintanance and rebuilds to continue performance and replace as needed.				
		Performance Measures			
	Annual PRV site inspection	FY2024	FY2025	FY2026	FY2027
Performance Indicator:	and work preformed.	Actual	Actual	Target	Budget
	PRV stations visited	130	130	130	130
	PRV rebuilt	16	30	20	40
	PRV replaced	2	7	2	6

Tier 1	*Improve & maintain infrastructure*				
Priority Objective:	Stay ahead of the maintenance curve				
Department Strategy:	Track the main line and service leaks we repair around the city. This can help with determining what areas need to be replaced as part of our replacement plan.				
		Performance Measures			
Performance Indicator:	How much is pipe replacment				
	lowering the number of	FY2024	FY2025	FY2026	FY2027
	leaks?	Actual	Actual	Target	Budget
	Main line leaks	71	47	50	60
	Service leaks	15	11	10	20

Water Budget Graphs







Water Budget

			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended Fiscal Year	Fiscal Year	Dollar	
1	WATER												1
2													2
3	Account Number	Account Description	2023	2024	2025	Actual	Estimate	2026 Est.	2026 Budget	2026 Budget	2027 Budget	Change	3
4													4
5	OPERATING REVENUES												5
6	517000 369020	Income From Uncoll Accts	662	656	930	215	500	715	1,000		1,000	0	6
7	517000 371110	Metered Water Sales	5,439,331	5,933,682	6,328,401	3,829,378	3,056,622	6,886,000	6,886,000		7,334,000	448,000	7
8	517010 372400	Connection Fees	16,942	19,835	19,957	10,167	12,000	22,167	40,000		40,000	0	8
9	TOTAL OPERATING REVENUES		5,456,935	5,954,173	6,349,288	3,839,760	3,069,122	6,908,882	6,927,000	0	7,375,000	448,000	9
10													10
11	OPERATING EXPENSES												11
12	PERSONNEL SERVICES												12
13	515100 411000	Salaries - Perm Employees	1,045,290	1,114,879	1,177,469	595,540	663,052	1,258,592	1,258,592		1,325,451	66,859	13
14	515100 412000	Salaries-Temp & Part-Time	19,448	22,096	16,408	21,060	18,940	40,000	40,000		40,000	0	14
15	515100 413010	FICA & Medicare Payroll Taxes	79,436	85,352	88,540	45,596	53,746	99,342	99,342		104,457	5,115	15
16	515100 413020	Employee Medical Ins	194,144	224,503	266,240	154,133	198,186	352,319	352,319		322,747	(29,572)	16
17	515100 413030	Employee Life Ins	5,257	5,808	5,276	2,645	3,308	5,953	5,953		6,236	283	17
18	515100 413040	State Retirement & 401 K	102,309	116,185	292,424	95,787	111,177	206,964	206,964		204,699	(2,265)	18
19	515100 413100	Retired Employee Benefits	(6,632)	35,389	0	0	0	0	0		0	0	19
20	515100 462180	Accrued Comp Time Exp	(283)	341	2,087	0	0	0	0		0	0	20
21	515100 462190	Accrued Sick Leave Exp	(3,631)	2,777	1,257	0	0	0	0		0	0	21
22	515100 462200	Accrued Vacation Expense	(11,644)	2,716	(7,457)	0	0	0	0		0	0	22
23	515100 491640	WorkersCompPremiumCharge-ISF	20,484	22,001	22,906	30,582	39,599	70,181	70,181		73,877	3,696	23
24	TOTAL PERSONNEL SERVICES		1,444,179	1,632,048	1,865,149	945,344	1,088,008	2,033,352	2,033,351	0	2,077,467	44,116	24
25													25
26	OPERATIONS & MAINTENANCE												26
27	515100 415000	Employee Education Reimb	0	0	0	0	0	0	2,000		2,000	0	27
28	515100 421000	Books Subscr & Mmbrshp	2,413	6,556	2,096	7,495	0	7,495	7,500		7,500	0	28
29	515100 422000	Public Notices	4,016	0	0	0	5,000	5,000	5,000		5,000	0	29
30	515100 423000	Travel & Training	17,634	19,417	19,681	2,224	14,476	16,700	16,700		16,700	0	30
31	515100 424000	Office Supplies	1,052	1,013	2,137	404	500	904	1,000		1,000	0	31
32	515100 425000	Equip Supplies & Maint	124,962	83,851	77,379	69,404	44,096	113,500	113,500		120,000	6,500	32
33	515100 426000	Bldg & Grnd Suppl & Maint	59,704	48,618	51,483	35,615	4,385	40,000	40,000		45,000	5,000	33
34	515100 427000	Utilities	638,027	656,010	724,767	398,961	181,039	580,000	580,000		600,000	20,000	34
35	515100 428000	Internet & Telephone Expense	40,690	20,380	15,759	8,309	8,500	16,809	25,000		25,000	0	35
36	515100 429200	Computer Software	0	4,428	6,127	11,870	2,583	14,453	14,453		12,373	(2,080)	36
37	515100 429300	Computer Hardware	10,083	19,297	12,857	29,064	0	29,064	17,236		17,159	(77)	37
38	515100 431000	Profess & Tech Services	108,365	97,919	127,686	99,377	25,000	124,377	105,000		125,000	20,000	38
39	515100 431040	Bank & Investment Account Fees	2,319	421	1,721	665	1,335	2,000	2,000		2,000	0	39
40	515100 431050	Credit Card Merchant Fees	25,599	4,824	207	116	0	116	0		0	0	40
41	515100 431100	Legal And Auditing Fees	2,793	3,297	2,811	2,910	1,500	4,410	2,938		4,550	1,612	41
42	515100 431400	Landfill Fees	1,670	2,215	3,025	605	1,000	1,605	4,000		4,000	0	42
43	515100 448000	Operating Supplies	129,175	131,294	110,756	46,589	83,411	130,000	130,000		130,000	0	43
44	515100 448400	Dist Systm Repair & Maint	285,230	253,938	410,813	267,448	32,552	300,000	300,000		350,000	50,000	44
45	515100 448650	Meters	269,129	189,757	210,840	74,862	70,138	145,000	145,000		155,000	10,000	45
46	515100 451100	Insurance & Surety Bonds	42,037	46,362	49,000	51,408	0	51,408	50,877		53,000	2,123	46
47	515100 452300	Uncollectible Accounts	5,819	7,584	5,778	2,976	2,024	5,000	5,000		5,000	0	47
48	515100 453600	Loss-Deleted Fixed Assets	42,518	59,452	59,854	0	0	0	0		0	0	48
49	515100 461000	Miscellaneous Expense	1,391	2,087	1,669	330	500	830	3,100		3,100	0	49

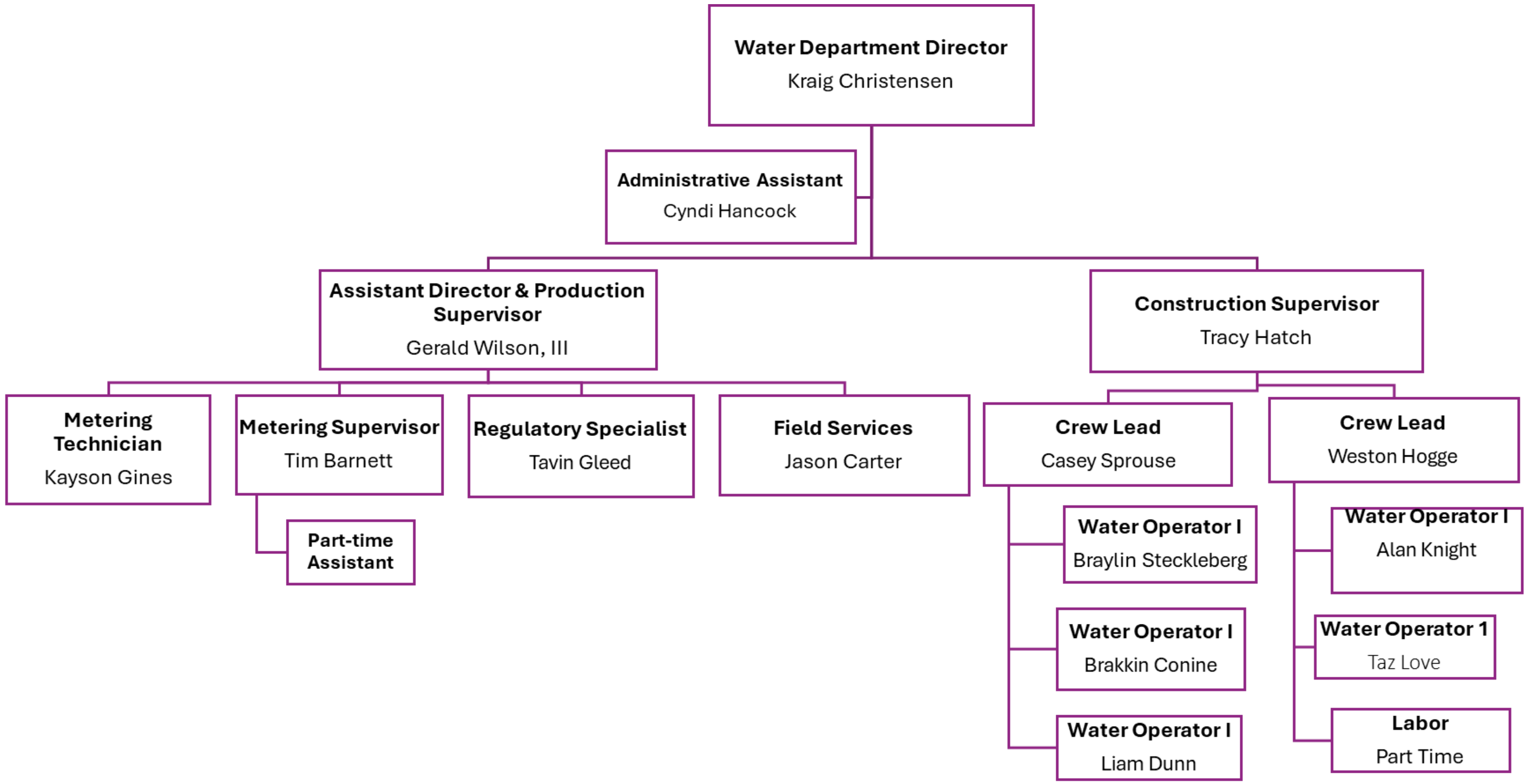
Water Budget (continued)

#	WATER Account Number		Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change	#
4														4
5	515100	461300	Street Opening Expense	174,071	287,845	364,326	177,665	77,335	255,000	255,000		265,000	10,000	5
6	515100	461400	Purchase Of Water	240,850	250,300	374,144	325,020	0	325,020	321,000		340,000	19,000	6
7	515100	466000	Contingency	0	55,361	0	0	60,000	60,000	60,000		60,000	0	7
8	515100	491150	Admin Services Reimbursement	393,223	399,360	419,586	207,942	207,942	415,883	415,883		417,302	1,419	8
9	TOTAL OPERATIONS & MAINTENANCE			2,622,771	2,651,586	3,054,502	1,821,259	823,316	2,644,575	2,622,187	0	2,765,684	143,497	9
10														10
11	TOTAL OPERATING EXPENSES			4,066,950	4,283,634	4,919,651	2,766,603	1,911,324	4,677,927	4,655,538	0	4,843,151	187,613	11
12														12
13	EARNINGS (LOSS) FROM OPERATIONS			1,389,985	1,670,539	1,429,637	1,073,157	1,157,798	2,230,955	2,271,462	0	2,531,849	260,387	13
14														14
15	NON-OPERATING REVENUES (EXPENSES)													15
16	513000	331210	FEMA Federal Assistance	0	0	0	0	0	0	0		0	0	16
17	513000	334100	Federal Grants - Miscellaneous	0	185,591	0	0	0	0	0		750,000	750,000	17
18	516000	369000	Sundry Revenues	1,739	3,203	1,076	4,267	1,500	5,767	1,000		1,000	0	18
19	516000	369300	Restitution - Misc	0	0	0	0	0	0	1,000		1,000	0	19
20	516010	361000	Interest & Investment Earnings	128,963	149,493	248,149	60,480	61,000	121,480	164,166		164,166	0	20
21	516010	361200	InvestmntUnrealized(Gain)/Loss	(46,869)	41,735	45,466	0	0	0	0		0	0	21
22	516020	364000	Gain on Fixed Asset Sales	0	0	29,165	0	0	0	25,000		25,000	0	22
23	518020	387120	Impact Fees	31,553	88,258	54,494	43,945	15,000	58,945	40,000		50,000	10,000	23
24	518030	387110	Cont Aid-Mains Ltrls Mtrs	46,732	17,483	214,262	46,137		46,137	30,000		30,000	0	24
25	NON-OPERATING REVENUES - NET			162,119	485,762	592,612	154,829	77,500	232,329	261,166	0	1,021,166	760,000	25
26									0					26
27	EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS			1,552,104	2,156,301	2,022,249	1,227,986	1,235,298	2,463,284	2,532,628	0	3,553,015	1,020,387	27
28														28
29	CAPITAL EXPENSES													29
30	515100	471100	Land	0	0	0	0	0	0	0		0	0	30
31	515100	472100	Buildings	0	0	19,950	0	0	0	0		750,000	750,000	31
32	515100	472130	Wells	5,089	760,757	193,117	721,364	235,000	956,364	750,000		0	(750,000)	32
33	515100	473100	Improv Other Than Bldgs	0	0	24,600	0	30,000	30,000	30,000		30,000	0	33
34	515100	473110	Water Mains	1,740,376	1,693,936	2,270,276	954,276	645,724	1,600,000	1,600,000		1,600,000	0	34
35	515100	474500	Machinery & Equipment	218,182	396,785	230,755	413,483	0	413,483	70,000		215,000	145,000	35
36	515100	474600	Vehicles	45,747	81,910	110,134	5,856	0	5,856	205,000		180,000	(25,000)	36
37	TOTAL CAPITAL EXPENSES			2,009,394	2,933,388	2,848,832	2,094,979	910,724	3,005,703	2,655,000	0	2,775,000	120,000	37
38	*Not included in "Net Earnings (Loss) Before Transfers" when depreciation included*													38

Water Budget (continued)

WATER Account Number	Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
Accrual Accounting Adjustments											
515100 454800	Depreciation Expense	1,267,517	1,313,580	1,387,445	0	1,388,000	1,388,000	0	N/A	N/A	N/A
515100 496000	Fixed Assets Adjustments	(1,929,798)	(2,903,585)	(2,774,803)	(215,123)	(2,547,954)	(2,763,077)	0	N/A	N/A	N/A
515100 496010	In-House Cap.Water Project Adj	(259,048)	(204,579)	(259,026)	0	(202,046)	(202,046)	(402,840)		(250,000)	152,840
Total Accrual Accounting Adjustments		(921,329)	(1,794,584)	(1,646,384)	(215,123)	(1,362,000)	(1,577,123)	(402,840)	0	(250,000)	152,840
TOTAL WATER EXPENSES		5,155,015	5,422,438	6,122,099	4,646,459	1,460,048	6,106,507	6,907,698	0	7,368,151	460,453
EARNINGS (LOSS) BEFORE TRANSFERS		464,039	1,017,497	819,801	(651,870)	1,686,574	1,034,704	280,468	0	1,028,015	747,547
TRANSFERS IN (OUT)											
518010 381000	Transfer From Other Funds	0	0	2,000,000	0	0	0	0			0
	Use of (Addition to) Net Position	0	0	0	0		0	(280,468)		(1,028,015)	(747,547)
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	2,000,000	0	0	0	(280,468)	0	(1,028,015)	(747,547)
NET EARNINGS (LOSS)		464,039	1,017,497	2,819,801	(651,870)	1,686,574	1,034,704	0	0	0	0

Water Organizational Chart



Light & Power Fund

Department Description

Bountiful City Light & Power (BCLP) provides electrical power to approximately 17,400 total customers in Bountiful City: 15,744 residential, 1,655 commercial, and one industrial customer. BCLP's electrical system includes: six substations in the City and two at its hydroelectric projects; 42 miles of 46,000 volt transmission lines; 90 miles of 7,200 volt overhead distribution system lines; 135 miles of 7,200 volt underground distribution system lines, and 75 miles of street light circuits.

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

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Upgrade feeder #573 and continue work on other projects as needed.
- Begin the replacement and upgrade of the 35-year-old control system at the Echo Hydro Project.
- Relocate Transmission and Distribution Lines for the UDOT I-15 Expansion
- Continue replacing insulators on the Echo Hydro Transmission Line.
- Continue to acquire sufficient additional sources of electrical power to stabilize BCLP's cost of power and improve its portfolio of 'green' and carbon-free resources of power.

Operational Budget Highlights

BCLP's proposed budget for Fiscal Year 2026-2027 (FY2027) totals $43,080,097 and includes the following notable changes from the current year:

Operating Revenues

Proposed $38,342,032, up $2,293,989.

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
537000-375100	Electric Metered Sales	$1,265,932 with 4.0% rate increase	Yes	Appropriate & reasonable utility rates.
537000-375300	Air Products Income	$116,649 with 4.0% rate increase	Yes	Appropriate & reasonable utility rates.
538030-372410	Contribution in Aid to Construction	$904,097 additional income from Capital Projects	Yes	Appropriate & reasonable utility rates.
537030-362000	Rental Income (Poles)	$7,311 Increase Pole Attachment Fee from $15 to $16	Yes	Appropriate & reasonable utility rates.

Personnel Services

Proposed $6,933,685, up $359,140.

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
(all applicable)	(all applicable)	3.0% cost of living, wage adjustments, benefits increase, increase staff by 1 apprentice substation technician.	Yes	Professional, well-trained staff.

Operations and Maintenance

Proposed $28,552,019, up $3,023,927.

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
535300-448611	Natural Gas	$(375,000) offsetting market purchases	Yes	Appropriate & reasonable utility rates.
535300-448613	Plant	$69,995 Insurance Reclassification	Yes	Appropriate & reasonable utility rates.
535300-448614	Plant Equip & Generation	$(239,000) Transmission reclassification & equipment repairs	Yes	Appropriate & reasonable utility rates.
535300-448620	Power Purch CRSP	$36,418 Transmission & Scheduling increase through UAMPS	Yes	Appropriate & reasonable utility rates.

535300-448621	Power Purch IPP	$50,400 additional legal expenses due to contract changes	Yes	Appropriate & reasonable utility rates.
535300-448622	Power Purch San Juan	$(48,360) Change in ongoing Decommissioning Cost	Yes	Appropriate & reasonable utility rates.
535300-448626	Power Purch UAMPS	$3,499,087 additional market purchase power and EDAM requirements	Yes	Appropriate & reasonable utility rates.
535300-448627	Echo Hydro	$(209,643) Penstock/Spillway Repaired	No	Stay ahead of the maintenance curve.
535300-448631	Hydro Transmission	$142,134 for additional insulator repairs	Yes	Appropriate & reasonable utility rates.
535300-448639	Substation	$105,341 Substation Batteries	No	Stay ahead of the maintenance curve.
535300-448640	SCADA	$48,000 Survalent Training/Cleanup	No	Stay ahead of the maintenance curve.
535300-451100	Insurance & Surety Bonds	$(52,991) Insurance Reclassification	Yes	Pay as you go.

Non-Operating Revenues (Expenses)

Proposed $765,146, up $120,258.

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
536010-361000	Interest & Investment Earnings	$72,008 Increased Cash Reserve	Yes	Pay as you go.

Capital Expenditures

Proposed $4,139,097, down $4,370,903.

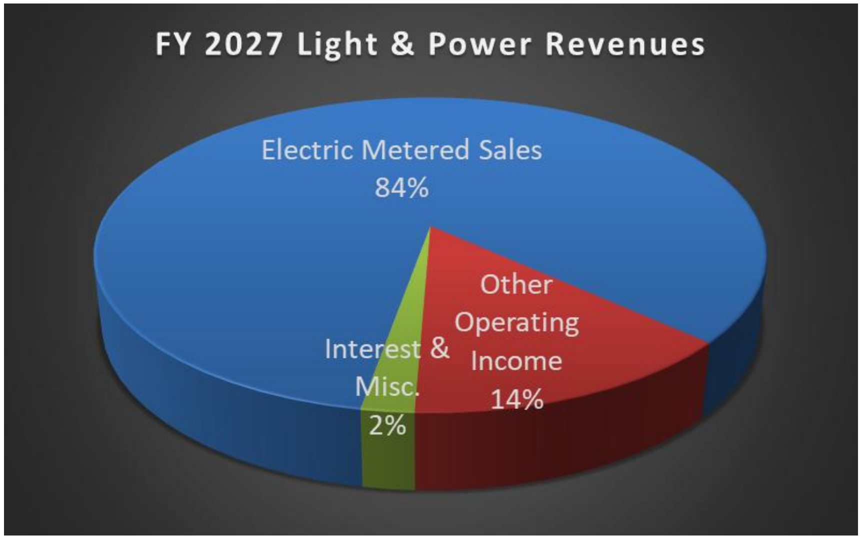
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
535300-474515	Echo Hydro	$975,000 Controls Upgrade	No	Long-term capital planning.
535000-474600	M&E Vehicles	$235,000 normal fluctuation	No	Long-term capital planning.
535300-474730	CIP 03 Trans Sys UDOT Transmission	$804,097 I-15 Expansion	No	Long-term capital planning.
535300-474740	CIP 04 Dist Sys UDOT 500 S. & 500 W.	$550,000 I-15 Expansion	No	Long-term capital planning.
535300-474750	CIP 05 Dist Sys UDOT 400 N. & 500 W.	$130,000 I-15 Expansion	No	Long-term capital planning.

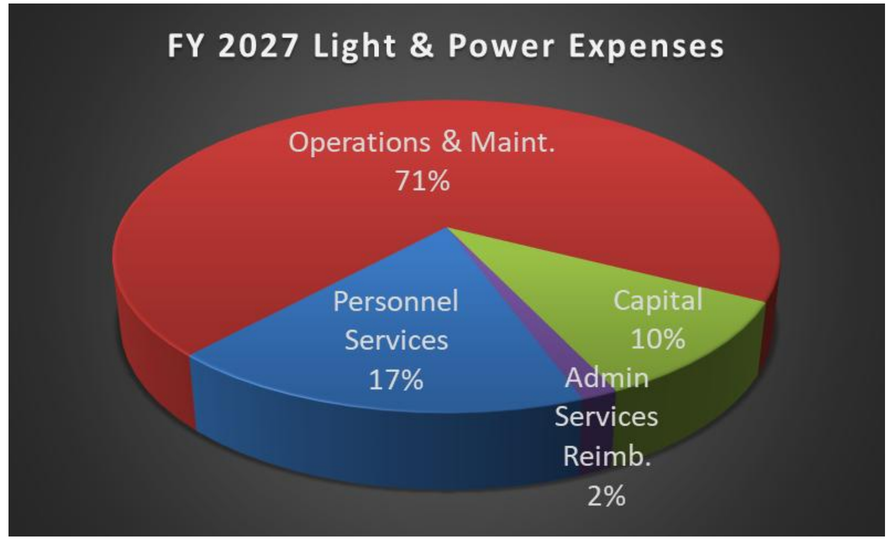
Performance Measures

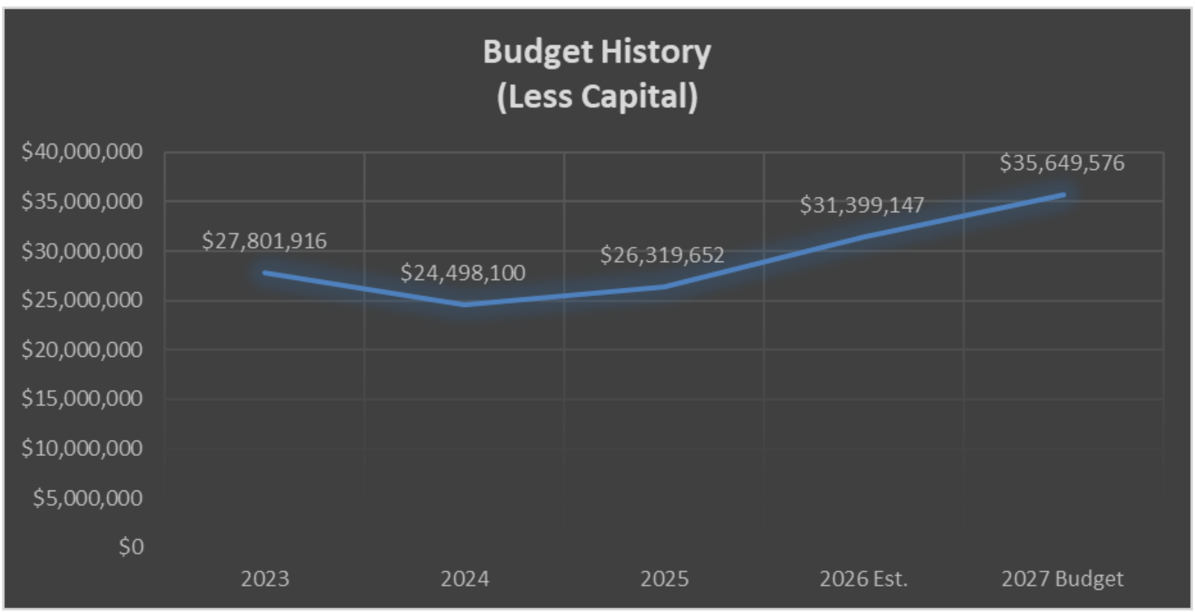
Tier 1: *Improve & Maintain Infrastructure*					
Priority Objective: Communication of Accomplishments					
Department Strategy:	Employee Safety				
		Performance Measures			
Performance Indicator:		FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
	Number of Lost-Time Accidents	0	0	0	0

Tier 1: *Improve & Maintain Infrastructure*					
Priority Objective:					
Department Strategy:	System Reliability				
		Performance Measures			
		FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Performance Indicator:	Number of poles replaced	113	118	125	125
	Feet of underground wire	16,294	17,448	25,000	25,000
	Number of trees trimmed	5,566	4,661	5,000	5,500
	Number of job sheets completed	93	81	95	95

Light & Power Budget Graphs







Light & Power Budget

1	LIGHT & POWER													1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended Fiscal Year	Fiscal Year	Dollar	2
3	Account Number		Account Description	2023	2024	2025	Actual	Estimate	2026 Est.	2026 Budget	2026 Budget	2027 Budget	Change	3
4														4
5	OPERATING REVENUES													5
6	537030	362000	Rental Income	69,486	76,643	81,797	0	89,505	89,505	89,505		96,816	7,311	6
7	537010	372400	Connection Fees	95,257	91,667	91,941	53,958	53,958	107,916	100,000		100,000	0	7
8	538030	372410	Contrib In Aid To Construction	367,903	190,915	449,082	121,923	323,000	444,923	880,000		1,784,097	904,097	8
9	537000	375100	Electric Metered Sales	26,870,367	29,364,784	32,043,522	16,606,622	15,041,686	31,648,308	31,648,308		32,914,240	1,265,932	9
10	537000	375200	ElecMtrSale FdInTrff Residentl	71,176	72,286	79,671	38,132	0	38,132	0		0	0	10
11	537000	375230	ElecMtrSale NetMeter Residentl	251,658	268,221	283,515	138,533	0	138,533	0		0	0	11
12	537000	375231	ElecMtrSale NetMeterResidentlH	28,486	66,894	105,219	62,053	0	62,053	0		0	0	12
13	537000	375240	ElecMtrSale NetMeter SmallComl	10,226	11,444	11,902	5,937	0	5,937	0		0	0	13
14	537000	375241	ElecMtrSale NetMeterSmallCom.H	0	0	36	3,977	0	3,977	0		0	0	14
15	537000	375250	ElecMtrSale NetMeter LargeComl	11,874	13,662	17,236	7,846	0	7,846	0		0	0	15
16	537000	375251	ElecMtrSale NetMeterLargeCom.H	0	0	15,715	21,437	0	21,437	0		0	0	16
17	537000	375300	Air Products Income	2,569,471	2,761,108	2,925,242	1,694,809	1,221,421	2,916,230	2,916,230		3,032,879	116,649	17
18	537000	376100	Street Light System Income	411,366	412,799	414,009	197,920	216,080	414,000	414,000		414,000	0	18
19	TOTAL OPERATING REVENUES			30,757,269	33,330,424	36,518,886	18,953,149	16,945,649	35,898,798	36,048,043	0	38,342,032	2,293,989	19
20														20
21	OPERATING EXPENSES													21
22	PERSONNEL SERVICES													22
23	535300	411140	Plant Labor	579,179	640,843	685,393	375,226	328,038	703,264	703,264		732,236	28,972	23
24	535300	411141	Echo Hydro Labor	52,411	35,536	34,850	11,449	64,505	75,954	75,954		81,362	5,408	24
25	535300	411142	PineView Hydro Labor	45,139	38,761	25,014	38,919	26,496	65,415	65,415		70,072	4,657	25
26	535300	411150	Transmission Labor	9,441	4,156	25,093	10,284	2,759	13,043	13,043		13,971	928	26
27	535300	411151	Hydro Transmission Labor	0	0	23,061	1,743	0	1,743	11,594		12,419	825	27
28	535300	411152	Distribution Labor	1,378,134	1,482,832	1,533,342	842,525	1,306,386	2,148,911	2,148,911		2,201,921	53,010	28
29	535300	411153	Street Light Labor	32,759	48,089	37,279	12,845	27,008	39,853	39,853		42,691	2,838	29
30	535300	411154	Security Lighting Labor	617	1,072	0	0	1,014	1,014	1,014		1,087	73	30
31	535300	411158	Substation Labor	212,914	232,066	246,212	107,374	228,936	336,309	336,309		460,255	123,946	31
32	535300	411159	SCADA Labor	9,183	17,968	12,694	1,079	12,229	13,308	13,308		14,256	948	32
33	535300	411161	Traffic Signal Labor	5,023	4,876	6,521	3,214	4,066	7,280	7,280		7,798	518	33
34	535300	411165	Meter Reading Labor	37,334	40,626	47,012	24,742	7,310	32,052	32,052		33,013	961	34
35	535300	411166	Administrative Labor	542,017	575,021	601,219	316,681	355,842	672,523	672,523		697,638	25,115	35
36	535300	411167	Engineering Labor	200,052	255,417	287,637	145,590	160,352	305,942	305,942		322,193	16,251	36
37	535300	411169	Power Commission Allowance	4,929	3,889	4,833	2,164	6,566	8,730	8,730		8,910	180	37
38	535300	413010	FICA & Medicare Payroll Taxes	235,270	249,322	267,918	146,322	192,970	339,292	339,292		359,537	20,245	38
39	535300	413020	Employee Medical Ins	623,544	660,481	665,188	347,229	545,737	892,966	892,966		894,026	1,060	39
40	535300	413030	Employee Life Ins	16,469	18,092	16,235	8,432	11,868	20,300	20,300		21,467	1,167	40
41	535300	413040	State Retirement & 401 K	301,640	575,700	790,093	315,899	387,082	702,981	702,981		701,087	(1,894)	41
42	535300	413100	Retired Employee Benefits	(10,259)	78,990	0	0	0	0	0		0	0	42
43	535300	462180	Accrued Comp Time Exp	(3,439)	1,477	6,142	0	0	0	0		0	0	43
44	535300	462190	Accrued Sick Leave Exp	(13,068)	879	10,725	0	0	0	0		0	0	44
45	535300	462200	Accrued Vacation Expense	(43,609)	(18,287)	33,839	0	0	0	0		0	0	45
46	535300	491640	WorkersCompPremiumCharge-ISF	92,786	99,425	106,113	94,190	89,624	183,814	183,814		257,746	73,932	46
47	TOTAL PERSONNEL SERVICES			4,308,465	5,047,231	5,466,410	2,805,906	3,758,788	6,564,694	6,574,545	0	6,933,685	359,140	47

Light & Power Budget (continued)

1	LIGHT & POWER										Amended			1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number		Account Description	2023	2024	2025	Actual	Estimate	2026 Est.	2026 Budget	2026 Budget	2027 Budget	Change	3
4														4
5	OPERATIONS & MAINTENANCE													5
6	535300	415000	Employee Education Reimb	0	0	0	0	5,000	5,000	2,500		5,000	2,500	6
7	535300	421000	Books Subscr & Mmbrshp	18,359	16,881	16,599	16,591	3,809	20,400	20,400		20,855	455	7
8	535300	422000	Public Notices	5,526	810	408	552	6,000	6,552	15,000		15,000	0	8
9	535300	423000	Travel & Training	58,519	51,299	49,292	24,717	70,208	94,925	94,925		99,671	4,746	9
10	535300	423001	Education Benefit	14,430	13,802	24,726	20,560	9,640	30,200	30,200		32,850	2,650	10
11	535300	423002	Travel Board Members	23,372	23,058	15,186	1,677	25,224	26,901	26,901		28,246	1,345	11
12	535300	424001	Drafting	1,334	0	0	0	2,500	2,500	2,500		2,500	0	12
13	535300	424002	Office & Warehouse	88,330	80,950	156,562	38,523	58,730	97,253	97,253		93,423	(3,830)	13
14	535300	429200	Computer Software	0	8,154	27,764	52,617	52,617	105,234	149,953		146,628	(3,325)	14
15	535300	429300	Computer Hardware	55,584	34,885	34,622	29,531	15,693	45,224	45,224		42,082	(3,142)	15
16	535300	431000	Profess & Tech Services	13,389	12,293	4,713	5,875	50,000	55,875	106,000		106,000	0	16
17	535300	431001	Blue Stake & Location	3,321	18,622	8,683	5,352	16,148	21,500	21,500		23,500	2,000	17
18	535300	431040	Bank & Investment Account Fees	9,793	1,975	7,805	4,650	4,650	9,300	18,000		18,000	0	18
19	535300	431050	Credit Card Merchant Fees	111,616	21,033	1,150	643	0	643	0		0	0	19
20	535300	431100	Legal And Auditing Fees	13,958	14,345	16,040	16,427	0	16,427	16,584		16,584	0	20
21	535300	431400	Landfill Fees	1,150	1,200	1,285	1,235	1,235	2,470	1,500		2,000	500	21
22	535300	445201	Safety Equipment	30,489	47,876	41,308	31,348	40,477	71,825	71,825		71,825	0	22
23	535300	445202	Uniforms	34,146	48,389	65,292	27,968	46,642	74,610	74,610		74,610	0	23
24	535300	448611	Natural Gas	2,912,244	1,533,235	1,367,794	893,110	996,890	1,890,000	1,890,000		1,515,000	(375,000)	24
25	535300	448613	Power Plant Operating Costs	153,600	166,722	304,042	305,513	23,123	328,636	328,636		398,631	69,995	25
26	535300	448614	Power Plant Equipment Repairs	373,269	281,622	417,702	199,598	250,000	449,598	663,100		424,100	(239,000)	26
27	535300	448618	Echo Hydro Major Repairs	10,000	0	0	738,401	761,599	1,500,000	0		0	0	27
28	535300	448620	Power Purch CRSP	3,122,905	3,351,379	3,249,391	1,635,331	1,633,236	3,268,567	3,268,567		3,304,985	36,418	28
29	535300	448621	Power Purch IPP	1,189,741	1,095,104	1,672,014	78,462	32,400	110,862	25,200		75,600	50,400	29
30	535300	448622	Power Purch San Juan	852,931	62,424	47,166	22,242	24,000	46,242	193,200		144,840	(48,360)	30
31	535300	448626	Power Purch UAMPS (Pool etc)	11,138,630	9,093,389	9,229,542	6,832,768	5,500,723	12,333,491	12,333,491		15,832,578	3,499,087	31
32	535300	448627	Echo Hydro Operating Costs	308,433	289,303	286,550	139,872	216,753	356,625	656,625		446,982	(209,643)	32
33	535300	448628	Pineview Hydro Operating Costs	106,735	242,862	111,525	40,659	40,659	81,318	182,580		179,147	(3,433)	33
34	535300	448629	Pineview Hydro Major Repairs	10,000	0	0	0	0	0	0		0	0	34
35	535300	448630	Transmission	3,543	6,053	30,390	0	150,000	150,000	105,000		56,301	(48,699)	35
36	535300	448631	Hydro Transmission	22,769	28,980	711,155	236,381	20,000	256,381	608,379		750,513	142,134	36
37	535300	448632	Distribution	971,869	906,742	1,001,396	458,581	824,343	1,282,924	1,282,924		1,326,308	43,384	37
38	535300	448633	Street Light	233,560	193,969	256,672	32,556	341,444	374,000	374,000		374,000	0	38
39	535300	448634	Security Lighting	559	1,626	21	0	0	0	1,000		1,000	0	39

Light & Power Budget (continued)

	Account Number	Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change	
1	LIGHT & POWER												1
2													2
3													3
4													4
5	535300 448635	Vehicles	115,516	115,173	131,626	61,007	72,993	134,000	134,000		134,000	0	5
6	535300 448636	Special Equipment	16,572	23,615	62,015	28,618	20,882	49,500	49,500		53,850	4,350	6
7	535300 448637	Transformers	241,773	269,745	213,015	90,174	239,826	330,000	330,000		330,000	0	7
8	535300 448638	PCB Disposal	4,822	4,836	1,350	931	2,000	2,931	7,500		7,500	0	8
9	535300 448639	Substation	55,968	59,076	48,004	26,849	26,849	53,698	104,056		209,397	105,341	9
10	535300 448640	SCADA	16,039	24,235	27,466	0	20,000	20,000	20,000		68,000	48,000	10
11	535300 448641	Communication Equipment	44,271	38,492	36,044	14,969	36,314	51,283	51,283		50,792	(491)	11
12	535300 448643	Easements	0	0	0	10	0	10	1,000		1,000	0	12
13	535300 448650	Meters	33,960	60,790	45,260	29,858	29,858	59,716	177,084		171,234	(5,850)	13
14	535300 448700	Power Purch FdInTrff Residentl	19,674	25,438	29,989	14,189	14,189	28,378	0		0	0	14
15	535300 448730	Power Purch NetMeter Residentl	64,155	73,455	67,859	27,249	27,249	54,498	0		0	0	15
16	535300 448731	Power Purch NetMeter ResidntlH	6,873	15,471	19,051	10,006	10,006	20,012	0		0	0	16
17	535300 448740	Power Purch NetMeter SmallComl	1,809	2,140	2,028	744	744	1,488	0		0	0	17
18	535300 448741	Power Purch NetMeter SmallComH	0	0	0	10	0	10	0		0	0	18
19	535300 448750	Power Purch NetMeter LargeComl	32	12	0	0	0	0	0		0	0	19
20	535300 448751	Power Purch NetMeter LargeComH	0	0	0	403	403	806	0		0	0	20
21	535300 451100	Insurance & Surety Bonds	201,979	264,369	203,583	158,018	0	158,018	214,169		161,178	(52,991)	21
22	535300 461000	Miscellaneous Expense	15,818	15,434	9,356	6,254	10,000	16,254	21,000		23,000	2,000	22
23	535300 466000	Contingency	0	0	0	0	0	0	1,123,748		1,105,089	(18,659)	23
24	535300 491150	Admin Services Reimbursement	605,020	605,269	635,874	293,588	293,588	587,175	587,175		608,220	21,045	24
25	TOTAL OPERATIONS & MAINTENANCE		23,338,387	19,246,530	20,689,317	12,654,618	12,028,644	24,683,261	25,528,092	0	28,552,019	3,023,927	25
26													26
27	**TOTAL OPERATING EXPENSES**		**27,646,853**	**24,293,761**	**26,155,727**	**15,460,524**	**15,787,432**	**31,247,955**	**32,102,637**	**0**	**35,485,704**	**3,383,067**	27
28													28
29	EARNINGS (LOSS) FROM OPERATIONS		3,110,416	9,036,663	10,363,159	3,492,626	1,158,218	4,650,843	3,945,406	0	2,856,328	(1,089,078)	29
30													30
31	NON-OPERATING REVENUES (EXPENSES)												31
32	536000 363015	Sales Tax Vendor Discount	15,421	15,336	19,477	10,471	10,471	20,942	17,000		18,000	1,000	32
33	536000 369000	Sundry Revenues	91,482	163,985	194,715	444,507	20,000	464,507	105,000		105,000	0	33
34	536010 361000	Interest & Investment Earnings	521,134	769,847	1,078,269	440,830	440,830	881,660	583,138		655,146	72,008	34
35	536010 361012	Interest Inc UAMPS	19,357	23,035	21,324	9,123	9,123	18,246	12,000		16,000	4,000	35
36	536010 361200	InvestmntUnrealized(Gain)/Loss	(166,649)	267,813	245,929	0	0	0	0		0	0	36
37	536020 364000	Gain on Fixed Asset Sales	2,709,041	5,463	11,875	37,288	3,000	40,288	34,000		45,000	11,000	37
38	537000 369020	Income From Uncoll Accts	4,768	4,725	6,692	1,547	1,547	3,094	6,000		6,000	0	38
39	535300 452300	Uncollectible Accounts	(41,555)	(73,087)	(80,053)	(33,660)	(33,660)	(67,320)	(80,000)		(80,000)	0	39
40	535300 453100	Interest Expense	(6,779)	(6,693)	(6,598)	0	0	0	0		0	0	40
41	535300 453101	Interest Exp Customer Deposits	(29,636)	(47,380)	0	0	0	0	(32,250)		0	32,250	41
42	535300 453120	Interest-SBITA	0	(869)	(878)	0	0	0	0		0	0	42
43	535300 453600	Loss-Deleted Fixed Assets	(16,686)	0	0	0	0	0	0		0	0	43
44	535300 454820	Expense-SBITA Amortization	0	(10,896)	(16,344)	0	0	0	0		0	0	44
45	NON-OPERATING REVENUES - NET		3,099,897	1,111,279	1,474,410	910,105	451,311	1,361,416	644,888	0	765,146	120,258	45
46													46
47	EARNINGS (LOSS) BEFORE CAPITAL AND TRANSFERS		6,210,314	10,147,943	11,837,569	4,402,730	1,609,529	6,012,259	4,590,294	0	3,621,474	(968,820)	47

Light & Power Budget (continued)

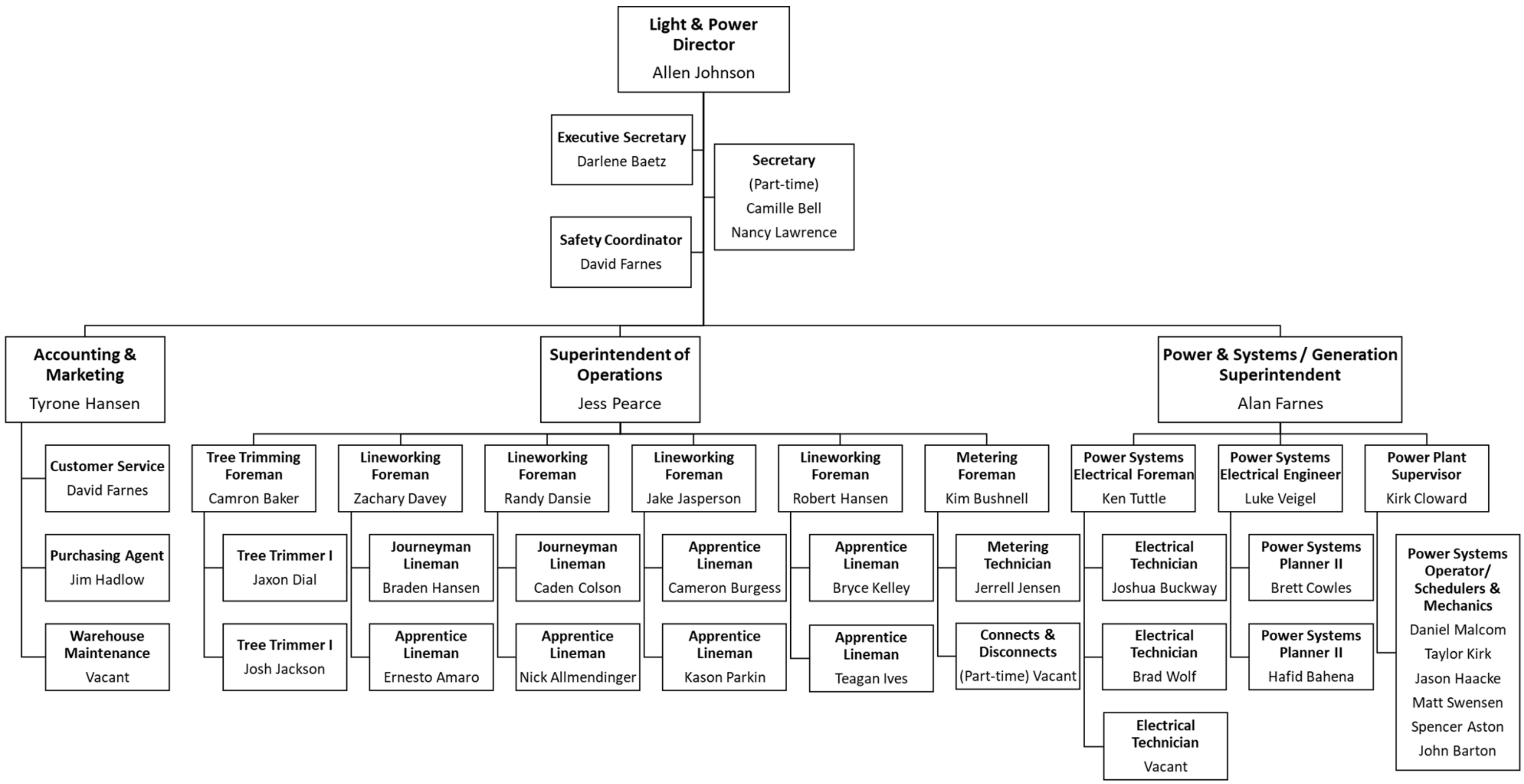
										Amended			
1	LIGHT & POWER												1
2			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number	Account Description	2023	2024	2025	Actual	Estimate	2026 Est.	2026 Budget	2026 Budget	2027 Budget	Change	3
4													4
5	CAPITAL EXPENSES												5
6	535300 472100	Buildings	0	0	0	0	0	0	0		0	0	6
7	535300 474505	M&E Plant	1,984,188	0	0	0	0	0	0		0	0	7
8	535300 474515	M&E Echo	0	0	0	0	0	0	400,000		1,375,000	975,000	8
9	535300 474520	M&E PineView	0	0	0	322,332	637,668	960,000	750,000		0	(750,000)	9
10	535300 474600	Vehicles	23,000	345,545	256,862	234,509	185,491	420,000	420,000		655,000	235,000	10
11	535300 474730	CIP 03 Trans Sys UDOT Transmission	0	0	0	0	0	0	0		804,097	804,097	11
12	535300 474740	CIP 04 Dist Sys UDOT 500 S. & 500 W.	0	0	0	0	0	0	0		550,000	550,000	12
13	535300 474750	CIP 05 Dist Sys UDOT 400 N. & 500 W.	0	0	0	0	0	0	0		130,000	130,000	13
11	535300 474760	CIP 06 Dist Sys Capital < $50k	0	39,133	110,228	53,050	53,050	106,100	200,000		200,000	0	11
12	535300 474765	CIP 06DistSysCapital<$50kLabor	0	10,945	21,381	6,125	0	6,125	0		0	0	12
13	535300 474770	CIP 07 DistSys-CreeksideViewsC	13,561	0	0	0	0	0	0		0	0	13
14	535300 474775	CIP 07 DistSys-CreeksideViewsL	3,019	0	0	0	0	0	0		0	0	14
15	535300 474790	CIP 09 Dist Sub NW Substation	0	152,193	1,716,609	843,754	5,306,246	6,150,000	5,150,000		25,000	(5,125,000)	15
16	535300 474810	CIP 11 Dist Sys Feeder #573	0	0	219,396	290,940	160,000	450,940	700,000		400,000	(300,000)	16
17	535300 474815	CIP 11 Dist Sys Fdr #573 Labor	0	0	1,125	88,060	0	88,060	0		0	0	17
18	535300 474820	CIP 12 Dist Sys Feeder #575	0	0	0	0	0	0	130,000		0	(130,000)	18
19	535300 474825	CIP 12 Dist Sys Feeder#575 Lbr	0	0	0	0	0	0	0		0	0	19
20	535300 474830	CIP 13 Dist Sys Feeder #272	15,831	0	0	0	0	0	0		0	0	20
21	535300 474835	CIP 13 Dist Sys Feeder #272Lbr	0	0	0	0	0	0	0		0	0	21
22	535300 474840	CIP 14 Dist Sys Stone Creek	10,851	0	0	25,162	0	25,162	0		0	0	22
23	535300 474845	CIP 14 Dist Sys StoneCreek Lbr	2,888	0	0	0	0	0	0		0	0	23
24	535300 474850	CIP 15 Dist Sys Feeder #373	23,900	0	0	0	0	0	0		0	0	24
25	535300 474855	CIP 15 Dist Sys Feeder #373Lbr	2,888	0	0	0	0	0	0		0	0	25
26	535300 474860	CIP 16 Dist Sys Fdr 572/574Tie	0	161,432	104,011	0	0	0	0		0	0	26
27	535300 474865	CIP 16 Dist Sys Fdr 572/574T.L	0	1,130	50,152	0	0	0	0		0	0	27
28	535300 474880	CIP 18 Dist Sys Feeder #574 Ex	389,809	0	0	0	0	0	0		0	0	28
29	535300 474885	CIP 18 Dist Sys Feeder #574 Lb	50,710	0	0	0	0	0	0		0	0	29
30	535300 474890	CIP 19 Dist Sys Feeder #576	118,352	0	0	0	0	0	100,000		0	(100,000)	30
31	535300 474895	CIP 19 Dist Sys Feeder #576 Lb	16,885	0	0	0	0	0	0		0	0	31
32	535300 474900	CIP 20 Dist Sys 406 S Main St.	0	0	30,460	0	0	0	0		0	0	32
33	535300 474905	CIP 20 Dist Sys 406 S MainStL	0	0	10,654	0	0	0	0		0	0	33
34	535300 474910	CIP 21 Dist Sys Main St. MRI	16,331	0	0	140	159,860	160,000	160,000		0	(160,000)	34
35	535300 474915	CIP 21 Dist Sys Main St. MRI L	952	0	0	24,678	0	24,678	0		0	0	35
36	535300 474920	CIP 22 Dist Sys Renaissance	43,175	0	0	0	0	0	500,000		0	(500,000)	36
37	535300 474925	CIP 22 Dist Sys RenaissanceLbr	5,473	0	0	0	0	0	0		0	0	37
38	535300 474930	CIP 23 Dist Sys Bountiful Elem	0	41,633	0	0	0	0	0		0	0	38
39	535300 474935	CIP 23DistSysBountifulElem.Lbr	0	7,637	0	0	0	0	0		0	0	39
40	535300 474940	CIP 24 Dist Sys RenaissanceMRI	29,315	0	0	0	0	0	0		0	0	40
41	535300 474945	CIP 24 Dist Sys Renaissance Lb	5,287	0	0	0	0	0	0		0	0	41
42	TOTAL CAPITAL EXPENSES		2,756,413	759,649	2,520,878	1,888,749	6,502,316	8,391,065	8,510,000	0	4,139,097	(4,370,903)	42

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

Light & Power Budget (continued)

LIGHT & POWER			Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
Account Number		Account Description										
Accrual Accounting Adjustments												
535300	454800	Depreciation Expense	2,501,827	2,727,653	2,706,011	0	2,750,000	2,750,000	0	0	0	N/A
535300	454810	Lease Asset Amortization Exp.	40,548	7,015	7,015	0	7,015	7,015	0		0	
535300	454900	Amortization Expense	83,872	83,872	83,872	0	83,872	83,872	83,872	0	83,872	0
535300	496000	Fixed Assets Adjustments	(2,740,582)	(737,764)	(2,442,675)	(234,509)	(7,965,491)	(8,200,000)	0	0	0	N/A
Total Accrual Accounting Adjustments			(114,336)	2,080,776	354,223	(234,509)	(5,124,604)	(5,359,113)	83,872	0	83,872	0
TOTAL POWER EXPENSES			30,383,585	27,273,110	29,134,700	17,148,424	17,198,803	34,347,228	40,808,759	0	39,788,673	(1,020,086)
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS			3,568,236	7,307,518	8,962,468	2,748,490	231,817	2,980,307	(4,003,578)	0	(601,495)	3,402,083
OPERATING TRANSFERS IN (OUT)												
535300	492000	Transfer To General Fund	(2,724,379)	(2,979,729)	(3,222,651)	(1,688,454)	(1,476,377)	(3,164,831)	(3,164,831)		(3,291,424)	(126,593)
		Use of (Addition to) Net Position						0	7,168,409		3,892,919	(3,275,490)
TOTAL OPERATING TRANSFERS IN (OUT)			(2,724,379)	(2,979,729)	(3,222,651)	(1,688,454)	(1,476,377)	(3,164,831)	4,003,578	0	601,495	(3,402,083)
NET EARNINGS (LOSS)			843,858	4,327,789	5,739,817	1,060,036	(1,244,560)	(184,524)	0	0	0	0

Light & Power Organizational Chart



Golf Fund

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Replace the 25hp pump on #9 water feature
- Level #2 Blue Tees
- Widen/Improve Cart Paths on #2 and #4 Tees
- Reformat and update Bountiful Ridge Golf Course website.

Operational Budget Highlights

Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
347100	Admission and Green Fees	Increase of $303,520 due to estimated increased number of rounds played and a proposed $65,000 increase of $2 per 9-hole, weekend (Friday-Sunday) green fee (Fee increase effective Jan. 1, 2027)	Yes	World Class Golf Facility

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries-Perm Employees	$27,671 increase for scheduled employee merit increases, and cost of living adjustment as estimated by Human Resources	Yes	Professional, well-trained staff
412100	Temp Employees - Grounds	Increase $10,000 to account for increased hourly pay for seasonal employees.	Yes	Professional, well-trained staff
412200	Temp Employees – Pro Shop	Increase $6,000 to account for increased hourly pay for seasonal employees.	Yes	Professional well-trained staff
413010	FICA Taxes	Increase $3,341 for FICA Taxes for full-time and seasonal staff as estimated by Human Resources	Yes	Professional, well-trained staff
413020	Employee Med. Insurance	$16,143 increase for adjustments in medical insurance premiums as estimated by Human Resources	Yes	Professional, well-trained staff
413040	Retirement and 401K	$1,761 decrease in costs to the City for State Retirement and 401K contributions as estimated by Human Resources	Yes	Professional, well-trained staff
491640	Workers Comp	$2,489 Increase for workers comp premiums for full-time and seasonal staff as estimated by Human Resources	Yes	Professional, well-trained staff

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
425000	Equip. Supplies & Maint.	Increase of $5,000 to cover cost of increasing fuel, oil, and vehicle maintenance supplies.	Yes	Pay as you go
426000	Bldg & Grnd Suppl & Maint.	Increase of $5,000 due to increased cost of turf maintenance supplies and ongoing maintenance needs.	Yes	Pay as you go
426100	Special Projects	Increase of $15,000 to account for costs of goods, materials, and construction projects.	Yes	Pay as you go
429200	Computer Software	Increase of $509 as estimated by IT to cover costs associated with computer software purchase/maintenance	Yes	World Class Golf Facility
429300	Computer hardware	Increase of $2,604 as projected by IT to cover costs associated with computer hardware purchase and maintenance	Yes	Financial Balance and Accountability
491150	Admin services reimbursement	Decrease of $14,314 as estimated by Finance Department for Admin Services reimbursement	Yes	Financial Balance and Accountability

Performance Measures

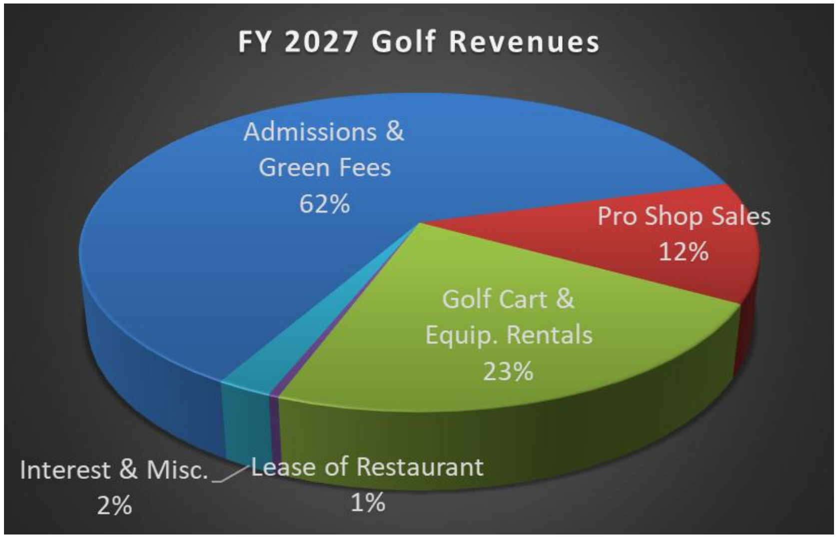
Tier 3:	*Quality & Varied Recreational Opportunities*				
Priority Objective:	*World Class Golf Facilities*				
Department Strategy:	Track damage to golf cart fleet by patrons. Use Trims Software to total maintenance costs for damage repairs and take appropriate actions to reduce damage through greater communication with patrons.				
		Performance Measures			
		FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Performance Indicator:	Actual cost of damage repairs to carts.	$7,958	$8,503	$6,000	$6,000

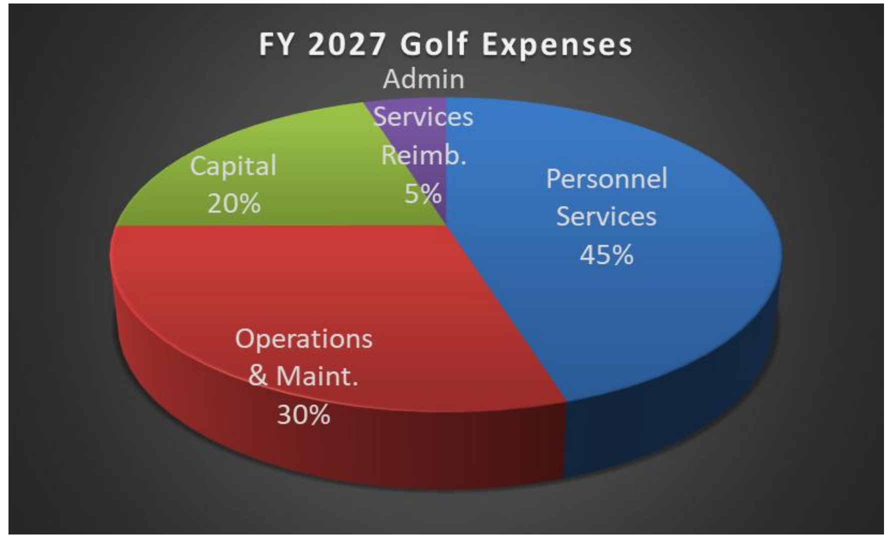
Tier 3:	*Quality & Varied Recreational Opportunities*				
Priority Objective:	*World Class Golf Facilities*				
Department Strategy:	Inspect 100 lateral irrigation valves and make any needed repairs.				
		Performance Measures			
		FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Performance Indicator:	Number of lateral irrigation valves inspected and repair as needed.	98	78	100	100

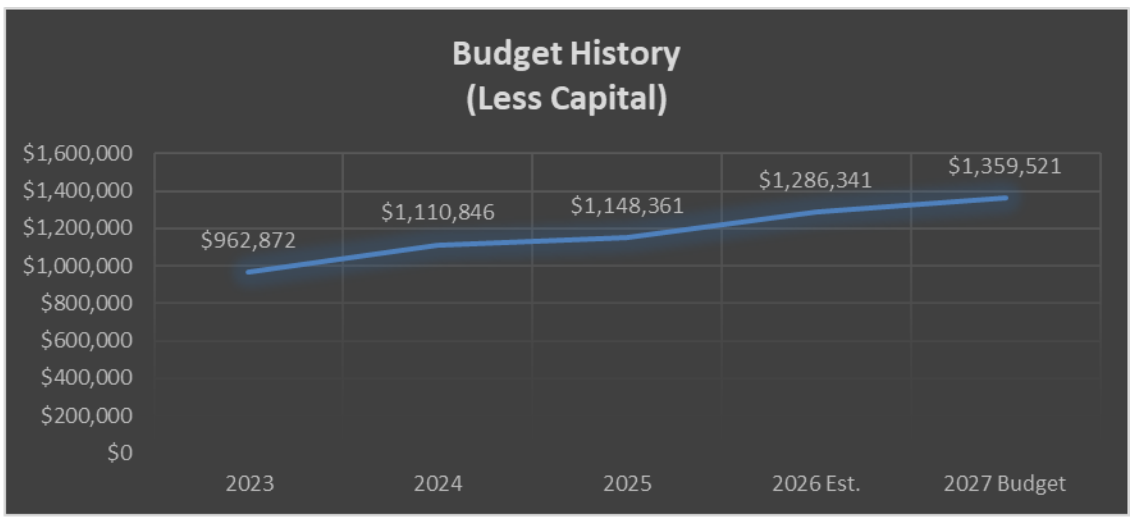
Tier 3:	*Quality &Varied Recreational Opportunities*				
Priority Objective:	*World Class Golf Facility*				
Department Strategy:	Increase corporate/charity events to reach budget sustaining number.				
		Performance Measures			
		FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Performance Indicator:	Number of Corporate/Charity Events	27	25	26	26

Tier 3:	*Quality & Varied Recreational Opportunities*				
Priority Objective:	*World Class Golf Facility*				
Department Strategy:	Increase number of rounds played using 2019 Strategic plan principles and marketing budget, to reach budget sustaining numbers				
		Performance Measures			
		FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Performance Indicator:	Number of rounds played	75,529	80,425	75,000	75,000

Golf Budget Graphs







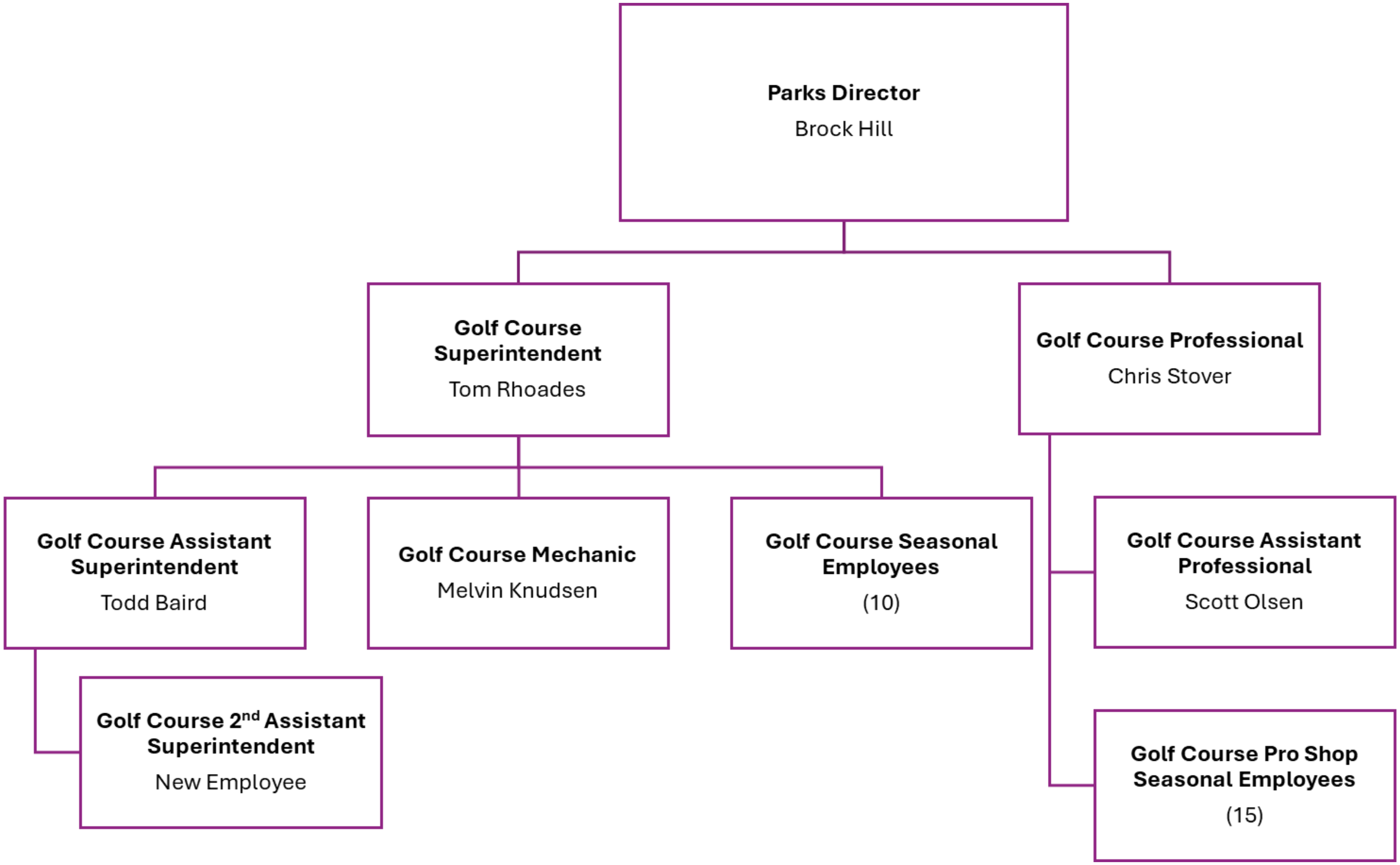
Golf Budget

1	GOLF COURSE									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	2023	2024	2025	Actual	Estimate	2026 Est.	2026 Budget	2026 Budget	2027 Budget	Change	3
4													4
5	OPERATING REVENUES												5
6	557020 347100	Admissions & Green Fees	1,019,570	1,215,551	1,415,880	896,530	600,000	1,496,530	1,196,480		1,500,000	303,520	6
7	557030 362300	Rent Of Golf Carts	478,116	581,328	652,359	415,207	200,000	615,207	540,000		540,000	0	7
8	557030 362320	Pro Shop Equipment Rentals	6,765	9,395	9,116	5,706	2,500	8,206	5,000		5,000	0	8
9	557030 362400	Lease Of Restaurant	8,236	14,822	11,560	9,750	2,000	11,750	10,000		10,000	0	9
10	557040 347450	Pro Shop Sales	320,570	316,428	344,294	254,978	125,000	379,978	296,000	311,000	296,000	0	10
11	557040 347460	Concession Sales	0	0	0	0	0	0	2,000		2,000	0	11
12	TOTAL OPERATING REVENUES		1,833,257	2,137,524	2,433,209	1,582,171	929,500	2,511,671	2,049,480	311,000	2,353,000	303,520	12
13													13
14	OPERATING EXPENSES												14
15	PERSONNEL SERVICES												15
16	555500 411000	Salaries - Perm Employees	464,962	491,864	499,405	265,529	332,699	598,228	598,228	626,228	625,899	27,671	16
17	555500 412000	Salaries-Temp & Part-Time	0	0	965	0	0	0	0		0	0	17
18	555500 412100	Temp Employees - Grounds	91,005	114,907	100,836	47,371	50,000	97,371	121,000		131,000	10,000	18
19	555500 412200	Temp Employees - Pro Shop	99,565	123,944	131,862	77,284	36,716	114,000	114,000	132,400	120,000	6,000	19
20	555500 413010	FICA & Medicare Payroll Taxes	49,976	55,475	55,568	29,498	34,244	63,742	63,742		67,083	3,341	20
21	555500 413020	Employee Medical Ins	73,966	82,741	92,431	61,891	57,724	119,615	119,615	137,985	135,758	16,143	21
22	555500 413030	Employee Life Ins	2,292	2,547	2,294	1,235	1,522	2,757	2,757		2,828	71	22
23	555500 413040	State Retirement & 401 K	47,014	78,009	109,841	42,901	55,237	98,138	98,138		96,377	(1,761)	23
24	555500 413060	Unemployment Reimb	0	0	0	88	0	88	0		0	0	24
25	555500 413100	Retired Employee Benefits	(1,425)	11,712	0	0	0	0	0		0	0	25
26	555500 462180	Accrued Comp Time Exp	(58)	91	113	0	0	0	0		0	0	26
27	555500 462190	Accrued Sick Leave Exp	(1,068)	(212)	2,399	0	0	0	0		0	0	27
28	555500 462200	Accrued Vacation Expense	(6,635)	4,896	3,565	0	0	0	0		0	0	28
29	555500 491640	WorkersCompPremiumCharge-ISF	13,279	14,746	14,490	20,428	27,066	47,494	47,494		49,983	2,489	29
30	TOTAL PERSONNEL SERVICES		832,872	980,720	1,013,768	546,226	595,208	1,141,434	1,164,974	896,613	1,228,928	63,954	30
31													31
32	OPERATIONS & MAINTENANCE												32
33	555500 421000	Books Subscr & Mmbrshp	1,593	2,063	1,603	175	1,000	1,175	2,500		2,500	0	33
34	555500 422000	Public Notices	0	0	0	0	0	0	1,500		1,500	0	34
35	555500 422100	Advertising & Marketing	7,594	7,767	10,943	1,268	5,000	6,268	10,000		10,000	0	35
36	555500 423000	Travel & Training	2,776	2,840	4,285	1,593	3,500	5,093	5,500		5,500	0	36
37	555500 424000	Office Supplies	1,457	3,138	1,466	1,420	800	2,220	2,500		2,500	0	37
38	555500 425000	Equip Supplies & Maint	66,097	63,533	70,110	46,200	28,800	75,000	75,000		80,000	5,000	38
39	555500 425100	Special Equip Maintenance	29,932	16,936	32,335	7,920	18,000	25,920	30,500		30,500	0	39
40	555500 426000	Bldg & Grnd Suppl & Maint	155,173	158,980	163,960	155,343	10,657	166,000	166,000	175,000	171,000	5,000	40
41	555500 426020	Clubhouse Building Maintenance	10,608	16,287	41,922	3,474	11,000	14,474	15,000		15,000	0	41
42	555500 426100	Special Projects	33,381	9,659	31,121	2,483	22,000	24,483	25,000		40,000	15,000	42
43	555500 427000	Utilities	70,982	97,086	102,533	60,202	29,798	90,000	90,000		90,000	0	43
44	555500 428000	Internet & Telephone Expense	5,149	5,470	2,976	767	3,000	3,767	8,400		8,400	0	44
45	555500 429200	Computer Software	0	1,633	1,862	4,697	0	4,697	4,142		4,651	509	45
46	555500 429300	Computer Hardware	3,175	1,296	1,270	7,455	0	7,455	5,845		8,449	2,604	46
47	555500 431000	Profess & Tech Services	7,239	7,594	7,776	7,776	0	7,776	7,500		7,500	0	47
48	555500 431040	Bank & Investment Account Fees	1,826	104	953	674	300	974	2,700		2,700	0	48
49	555500 431050	Credit Card Merchant Fees	57,027	57,685	33,673	28,223	25,777	54,000	54,000		54,000	0	49
50	555500 431100	Legal And Auditing Fees	885	918	924	925	0	925	925		925	0	50
51	555500 431400	Landfill Fees	15	10	15	25	50	75	100		100	0	51

Golf Budget (continued)

Account Number	Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
GOLF COURSE											
555500 448000	Operating Supplies	11,614	11,391	12,950	6,505	5,995	12,500	12,500		12,500	0
555500 448220	Pro Shop Misc Supplies	7,717	8,324	10,738	478	10,000	10,478	13,000		13,000	0
555500 448240	Items Purchased - Resale	216,465	214,967	223,623	71,577	158,423	230,000	230,000		230,000	0
555500 451100	Insurance & Surety Bonds	18,922	20,959	21,681	23,121	0	23,121	20,360		20,360	0
555500 454810	Lease Asset Amortization Exp.	45,749	45,749	45,749	0	0	0	0		0	0
555500 461000	Miscellaneous Expense	1,508	2,052	1,818	494	500	994	1,000		1,000	0
555500 463000	Cash Over Or Short	101	(6)	127	3	0	3	0		0	0
555500 491150	Admin Services Reimbursement	130,000	130,126	134,593	72,453	72,453	144,907	144,907		130,593	(14,314)
TOTAL OPERATIONS & MAINTENANCE		886,984	886,562	961,007	505,251	407,053	912,305	928,879	175,000	942,678	13,799
TOTAL OPERATING EXPENSES		1,719,856	1,867,282	1,974,775	1,051,477	1,002,261	2,053,739	2,093,853	1,071,613	2,171,606	77,753
EARNINGS (LOSS) FROM OPERATIONS		113,401	270,242	458,434	530,694	(72,761)	457,932	(44,373)	(760,613)	181,394	225,767
NONOPERATING REVENUES (EXPENSES)											
555500 453100	Interest Expense	(6,920)	(2,692)	(592)	0	0	0	0		0	0
556010 361000	Interest & Investment Earnings	30,478	39,592	53,184	33,750	14,862	48,612	48,612		48,612	0
556010 361200	InvestmntUnrealized(Gain)/Loss	(11,139)	12,500	12,891	0	0	0	0		0	0
556020 364000	Gain on Fixed Asset Sales	0	0	6,000	0	0	0	0		0	0
556000 369000	Sundry Revenues	3,806	5,289	5,348	3,484	1,500	4,984	3,000		3,000	0
NONOPERATING REVENUES - NET		16,224	54,690	76,830	37,233	16,362	53,595	51,612	0	51,612	0
EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		129,625	324,932	535,264	567,927	(56,399)	511,527	7,239	(760,613)	233,006	225,767
CAPITAL PROJECTS											
555500 472100	Buildings	28,095	310,761	0	0	0	0	0		15,000	15,000
555500 473100	Improv Other Than Bldgs	0	0	32,480	2,732	32,268	35,000	35,000		0	(35,000)
555500 474500	Machinery & Equipment	59,044	74,501	27,361	0	0	0	0		536,400	536,400
TOTAL GOLF COURSE - CAPITAL PROJECTS		87,139	385,263	59,841	2,732	32,268	35,000	35,000	0	551,400	516,400
Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.											
Accrual Accounting Adjustments											
555500 454800	Depreciation Expense	145,785	160,788	174,381	0	174,000	174,000	0	143,000	N/A	N/A
555500 496000	Fixed Assets Adjustments	(59,044)	(378,322)	(27,361)	0	(35,000)	(35,000)	N/A		N/A	N/A
Total Accrual Accounting Adjustments		86,741	(217,534)	147,020	0	139,000	139,000	0	143,000	0	0
TOTAL GOLF EXPENSES		1,900,656	2,037,703	2,182,228	1,054,209	1,173,529	2,227,739	2,128,853	1,214,613	2,723,006	594,153
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		(44,255)	157,203	328,403	565,195	(227,667)	337,527	(27,761)	(903,613)	(318,394)	(290,633)
OPERATING TRANSFERS IN (OUT)											
	Use of (Addition to) Net Position						0	27,761	903,613	318,394	290,633
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0	27,761	903,613	318,394	290,633
NET EARNINGS (LOSS)		(44,255)	157,203	328,403	565,195	(227,667)	337,527	0	0	0	0

Golf Organizational Chart



Sanitation Fund

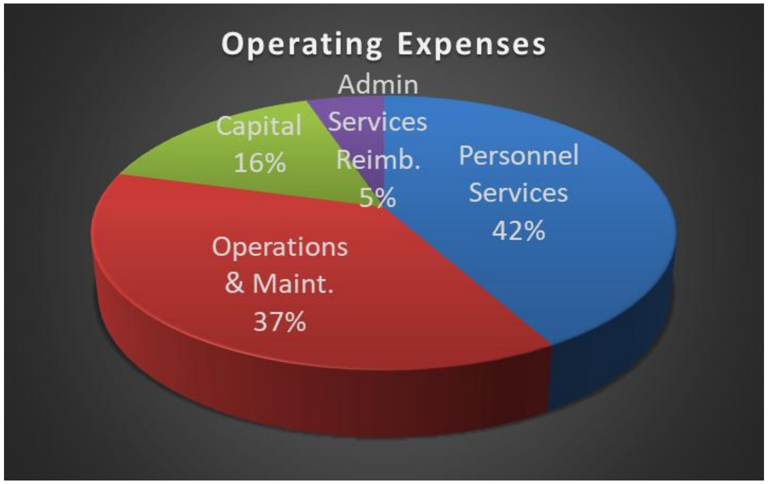
Description

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

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

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

Fund Budget Summary



Fund Budget Summary (Continued)

	Department Number	Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
1	SANITATION FUND											
4	OPERATING REVENUES											
5	585800	Refuse Collection Department	1,379,146	1,476,130	1,949,676	922,295	1,039,774	1,962,069	1,962,069		2,381,280	419,211
6	585810	Recycling Department	0	628,194	628,301	297,367	333,545	630,912	630,912		790,200	159,288
7	585820	Landfill Department	1,930,794	1,930,180	1,897,939	1,122,831	864,705	1,987,536	2,057,000		2,099,000	42,000
8												
9	TOTAL FUND OPERATING REVENUE		3,309,940	4,034,504	4,475,916	2,342,493	2,238,024	4,580,517	4,649,981	0	5,270,480	620,499
10												
11	SANITATION FUND OPERATING EXPENSES											
12	PERSONNEL SERVICES											
13	585800	Refuse Collection Department	593,563	656,855	718,409	358,264	462,447	820,711	820,711		824,292	3,581
14	585810	Recycling Department	0	164,652	169,939	93,798	119,915	213,713	213,713		235,863	22,150
15	585820	Landfill Department	778,171	861,987	924,910	454,078	523,195	977,273	977,273		1,018,650	41,377
16												
17	TOTAL SANITATION FUND PERSONNEL SERVICES		1,371,734	1,683,494	1,813,258	906,140	1,105,557	2,011,697	2,011,697	0	2,078,805	67,108
18												
19	OPERATIONS & MAINTENANCE											
20	585800	Refuse Collection Department	614,763	510,390	478,337	376,615	284,407	661,022	576,227	0	662,294	86,067
21	585810	Recycling Department	0	803,252	232,993	132,590	181,679	314,269	313,259		336,451	23,192
22	585820	Landfill Department	1,060,228	981,018	979,892	419,080	699,810	1,118,890	1,118,043	0	1,115,012	(3,031)
23												
24	TOTAL SANITATION FUND OPERATIONS & MAINTENANCE		1,674,991	2,294,660	1,691,222	928,285	1,165,896	2,094,181	2,007,529	0	2,113,757	106,228
25												
26	TOTAL SANITATION FUND OPERATING EXPENSES		3,046,725	3,978,154	3,504,480	1,834,425	2,271,453	4,105,878	4,019,226	0	4,192,562	173,336
27												
28	EARNINGS (LOSS) FROM FUND OPERATIONS		263,215	56,350	971,436	508,068	(33,429)	474,639	630,755	0	1,077,918	447,163

Fund Budget Summary (Continued)

Line	Department Number	Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change	Line
1	**SANITATION FUND**												1
4	**SANITATION NON-OPERATING FUND REVENUES - NET**												4
5	585800	Refuse Collection Department	31,430	480,549	407,321	131,996	90,035	222,031	222,031		262,701	40,670	5
6	585810	Recycling Department	1,237	131	186	43	50	93	0		0	0	6
7	585820	Landfill Department	257,817	188,166	181,184	83,917	60,000	143,917	0		100	100	7
8													8
9	**NON-OPERATING FUND REVENUES - NET**		290,484	668,846	588,691	215,956	150,085	366,041	222,031	0	262,801	40,770	9
10													10
11	**SANITATION FUND - CAPITAL PROJECTS**												11
12	585800	Refuse Collection Department	204,470	397,725	379,988	212,969	180,031	393,000	393,000		400,000	7,000	12
13	585810	Recycling Department	0	0	379,431	0	0	0	0		0	0	13
14	585820	Landfill Department	844,079	535,639	1,351,468	391,015	475,985	867,000	867,000		375,000	(492,000)	14
16													16
17	**TOTAL CAPITAL EXPENSES**		1,048,549	933,364	2,110,887	603,984	656,016	1,260,000	1,260,000	0	775,000	(485,000)	17
18	*Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.*												18
19													19
20	**Accrual Accounting Adjustments**												20
21	585800	Refuse Collection Department	(13,252)	(177,182)	(120,826)	0	(134,000)	(134,000)	0		0	0	21
22	585810	Recycling Department	0	50,478	(324,581)	0	55,000	55,000	0		0	0	22
23	585820	Landfill Department	(449,599)	(84,923)	(856,202)	(391,015)	19,015	(372,000)	0		0	0	23
24													24
25	**Total Accrual Accounting Adjustments**		(462,851)	(211,627)	(1,301,609)	(391,015)	(59,985)	(451,000)	0	0	0	0	25
26													26
27	**TOTAL FUND EXPENSES**		3,632,423	4,699,891	4,313,758	2,047,394	2,867,484	4,914,878	5,279,226	0	4,967,562	(311,664)	27
28													28
30	**SANITATION FUND EARNINGS (LOSS) BEFORE OPERATING TRANSFERS**		(31,999)	3,459	750,849	511,055	(479,375)	31,680	(407,214)	0	565,719	972,933	30
31													31
32	**Use of (Addition to) Net Position:**												32
33	585800	Refuse Collection Department	0	0	0	0	0	0	(394,162)	0	(757,395)	(363,233)	33
34	585810	Recycling Department	0	0	0	0	0	0	(103,940)		(217,886)	(113,946)	34
35	585820	Landfill Department	0	0	0	0	0	0	905,316	0	409,562	(495,754)	35
36													36
37	**TOTAL SANITATION FUND Use of (Addition to) Net Position**		0	0	0	0	0	0	407,214	0	(565,719)	(972,933)	37
38													38
39	**NET SANITATION FUND EARNINGS (LOSS)**		(31,999)	3,459	750,849	511,055	(479,375)	31,680	0	0	0	0	39

Refuse Collection Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Collection rate increase from $8.00 per can to $10.00 per can per month.
- Purchase replacement collection truck.
- Plan for increased resident participation in HHW event and associated costs.

Operational Budget Highlights

Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
377000	Collection Charges	Increased $419,211 Collection rate increase from $8 per can to $10 per can	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 $3,581 for merit increases, 3% cola and changes in medical costs	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

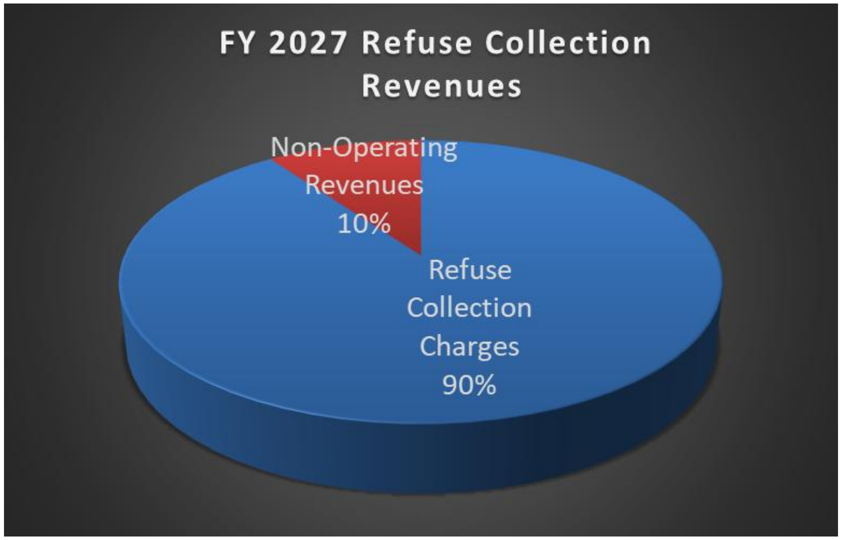
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
361000	Investment Earnings	Increased $40,670 Investment Earnings	Yes	Financial Balance & Accountability
377351	Landfill dumping fee	Increased $85,000 Dumping fees for processing refuse at landfill	Yes	Financial Balance & Accountability
474600	Vehicles	Increase By $7,000 Planned Vehicle Replacement.	No	Improve & Maintain Infrastructure

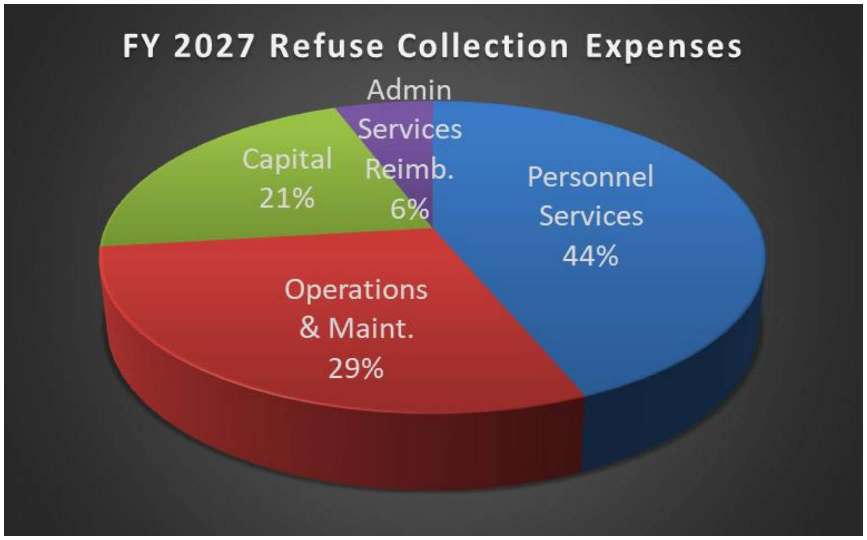
Performance Measures

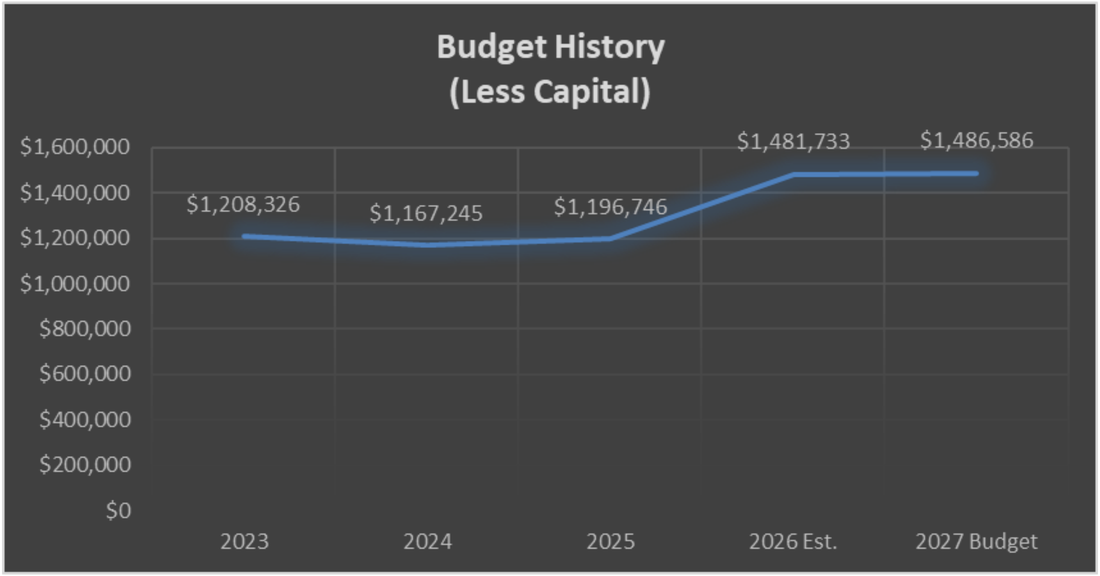
Tier 2				
Priority Objective:				
Refuse Collection Department Department Strategy:	Collect refuse cans as scheduled			
	Performance Measures			
Performance Indicator:	FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Did we collect refuse cans as scheduled	Yes	Yes	Yes	Planned
Days not collected as scheduled	0	0	0	0
Reason not collect as scheduled	N/A	N/A	N/A	

Tier 2				
Priority Objective:				
Refuse Collection Department Department Strategy:	Household Hazardous Waste Collection Event. Keep HHW out of Landfill.			
	Performance Measures			
Performance Indicator:	FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Residents particpating at HHW Event	775	671	944	800
Cost of HHW event	$103,783	$ 101,783	$ 187,350	$ 135,000
Budget of HHW event	$ 70,000	$ 119,000	$119,000	$ 135,000
Did we reduce HHW going to Landfill ?	Yes	Yes	Yes	Planned

Refuse Collection Department Budget Graphs







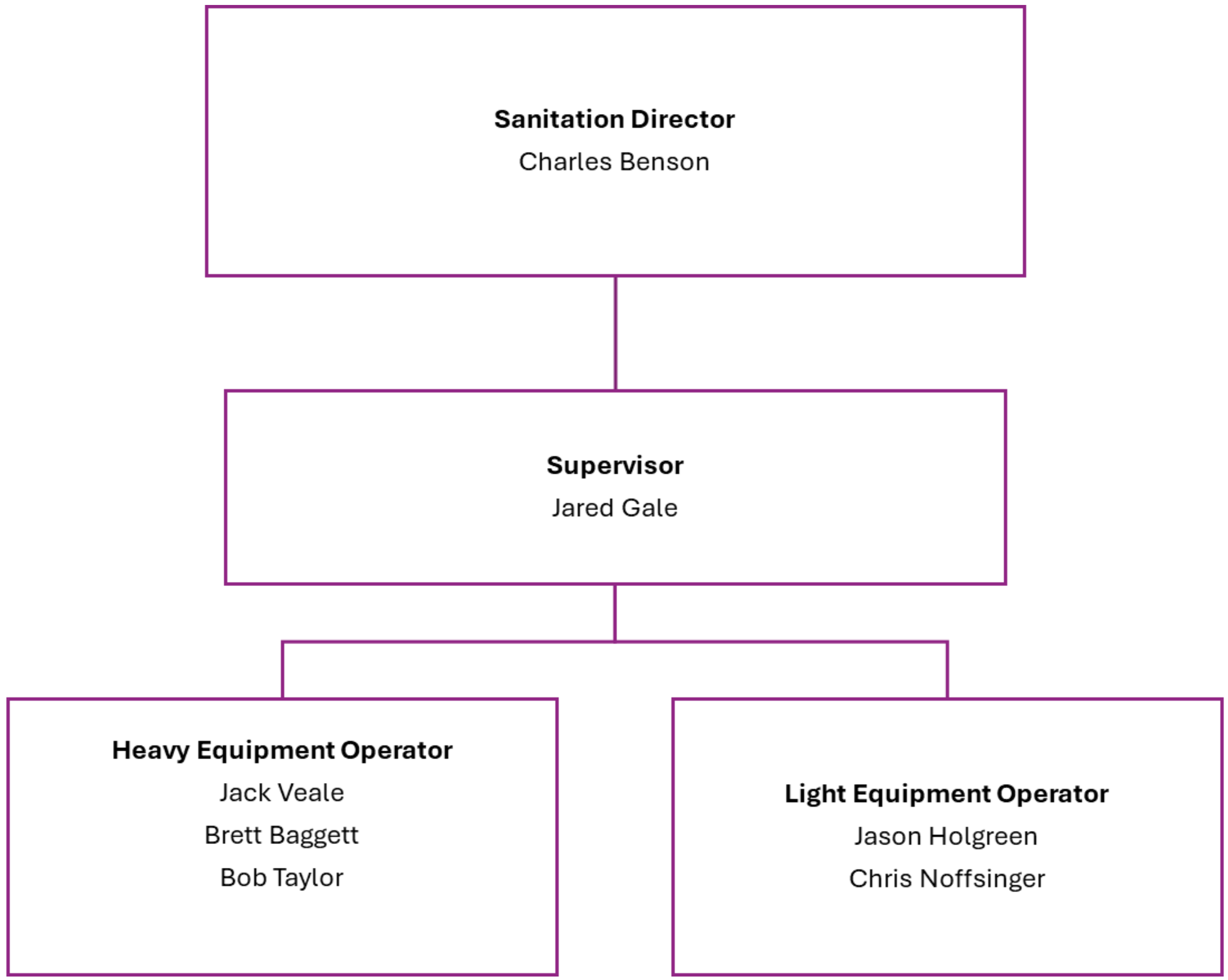
Refuse Collection Department Budget

1	**REFUSE COLLECTION**									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	2023	2024	2025	Actual	Estimate	2026 Est.	2026 Budget	2026 Budget	2027 Budget	Change	3
4													4
5	**OPERATING REVENUES**												5
6	587000 377000	Refuse Collection Charges	1,379,146	1,476,130	1,949,676	922,295	1,039,774	1,962,069	1,962,069		2,381,280	419,211	6
7	**TOTAL REFUSE COLLECTION REVENUE**		1,379,146	1,476,130	1,949,676	922,295	1,039,774	1,962,069	1,962,069	0	2,381,280	419,211	7
8													8
9	**REFUSE COLLECTION OPERATING EXPENSES**												9
10	**PERSONNEL SERVICES**												10
11	585800 411000	Salaries - Perm Employees	404,352	421,785	454,285	230,123	264,856	494,979	494,979		521,571	26,592	11
12	585800 412000	Salaries-Temp & Part-Time	237	3,322	2,136	169	13,331	13,500	13,500		13,500	0	12
13	585800 413010	FICA & Medicare Payroll Taxes	29,698	31,443	33,833	17,007	21,892	38,899	38,899		40,933	2,034	13
14	585800 413020	Employee Medical Ins	106,424	106,411	117,734	59,906	97,831	157,737	157,737		131,780	(25,957)	14
15	585800 413030	Employee Life Ins	2,221	2,395	2,132	1,112	1,425	2,537	2,537		2,651	114	15
16	585800 413040	State Retirement & 401 K	44,473	66,182	93,493	36,575	44,685	81,260	81,260		80,417	(843)	16
17	585800 413100	Retired Employee Benefits	(1,828)	12,116	0	0	0	0	0		0	0	17
18	585800 462180	Accrued Comp Time Exp	1,706	(2,076)	1,638	0	0	0	0		0	0	18
19	585800 462190	Accrued Sick Leave Exp	(1,692)	1,496	1,556	0	0	0	0		0	0	19
20	585800 462200	Accrued Vacation Expense	(3,896)	1,340	(1,953)	0	0	0	0		0	0	20
21	585800 491640	WorkersCompPremiumCharge-ISF	11,869	12,441	13,556	13,373	18,426	31,799	31,799		33,440	1,641	21
22	**TOTAL PERSONNEL SERVICES**		593,563	656,855	718,409	358,264	462,447	820,711	820,711	0	824,292	3,581	22
23													23
24	**OPERATIONS & MAINTENANCE**												24
25	585800 421000	Books Subscr & Mmbrshp	0	0	260	0	500	500	500		500	0	25
26	585800 423000	Travel & Training	0	0	0	0	1,400	1,400	1,400		1,400	0	26
27	585800 424000	Office Supplies	642	48	155	0	1,000	1,000	1,000		1,000	0	27
28	585800 425000	Equip Supplies & Maint	216,171	235,160	225,379	95,481	144,519	240,000	240,000		240,000	0	28
29	585800 426000	Bldg & Grnd Suppl & Maint	10,329	820	736	642	1,358	2,000	2,000		2,000	0	29
30	585800 427000	Utilities	11,898	7,620	6,519	2,428	5,572	8,000	8,000		8,000	0	30
31	585800 428000	Internet & Telephone Expense	1,896	2,630	2,791	1,454	2,046	3,500	3,500		3,500	0	31
32	585800 429200	Computer Software	0	285	150	2,968	0	2,968	500		500	0	32
33	585800 429300	Computer Hardware	0	0	0	1,111	389	1,500	1,500		1,500	0	33
34	585800 431000	Profess & Tech Services	26	126	0	0	500	500	500		500	0	34
35	585800 431040	Bank & Investment Account Fees	863	906	2,383	1,342	458	1,800	1,800		1,800	0	35
36	585800 431050	Credit Card Merchant Fees	4,802	905	52	29	0	29	0		0	0	36
37	585800 431100	Legal And Auditing Fees	594	650	625	652	23	675	675		675	0	37
38	585800 448000	Operating Supplies	79,207	101,076	100,268	182,192	30,000	212,192	130,000		130,000	0	38
39	585800 448010	Garbage Containers	12,387	44,546	18,146	17,970	42,030	60,000	60,000		60,000	0	39
40	585800 448030	Landfill Inter-Dept Dumping fee						0			85,000	85,000	40
41	585800 451100	Insurance & Surety Bonds	12,114	13,739	14,439	15,425	0	15,425	15,320		15,630	310	41
42	585800 452300	Uncollectible Accounts	1,562	2,468	2,785	1,303	697	2,000	2,000		2,000	0	42
43	585800 453600	Loss-Deleted Fixed Assets	150,980	0	0	0	0	0	0		0	0	43
44	585800 461000	Miscellaneous Expense	877	475	147	100	400	500	500		500	0	44
45	585800 491150	Admin Services Reimbursement	110,415	98,937	103,501	53,516	53,516	107,032	107,032		107,789	757	45
46	**TOTAL OPERATIONS & MAINTENANCE**		614,763	510,390	478,337	376,615	284,407	661,022	576,227	0	662,294	86,067	46
47													47
48	**TOTAL REFUSE COLLECTION OPERATING EXPENSES**		1,208,326	1,167,245	1,196,746	734,879	746,854	1,481,733	1,396,938	0	1,486,586	89,648	48
49													49
50	**EARNINGS (LOSS) FROM OPERATIONS**		170,820	308,885	752,930	187,416	292,920	480,336	565,131	0	894,694	329,563	50

Refuse Collection Department Budget (continued)

REFUSE COLLECTION Account Number	Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
583000 334100	Federal Grants - Miscellaneous	0	25,665	0	0	0	0	0		0	0
583000 335100	State Grants - Miscellaneous	0	0	0	0	0	0	0		0	0
586010 361000	Interest & Investment Earnings	49,587	348,754	334,944	131,910	89,921	221,831	221,831		262,501	40,670
586010 361200	InvestmntUnrealized(Gain)/Loss	(18,422)	105,867	72,006	0	0	0	0		0	0
587000 369020	Income From Uncoll Accts	265	263	372	86	114	200	200		200	0
NON-OPERATING REVENUES - NET		31,430	480,549	407,321	131,996	90,035	222,031	222,031	0	262,701	40,670
REFUSE COLLECTION - CAPITAL PROJECTS											
585800 474600	Vehicles	204,470	397,725	379,988	212,969	180,031	393,000	393,000		400,000	7,000
TOTAL REFUSE COLLECTION CAPITAL EXPENSES		204,470	397,725	379,988	212,969	180,031	393,000	393,000	0	400,000	7,000
Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.											
Accrual Accounting Adjustments											
585800 454800	Depreciation Expense	191,218	220,543	258,617	0	259,000	259,000	0	N/A	N/A	N/A
585800 496000	Fixed Assets Adjustments	(204,470)	(397,725)	(379,443)	0	(393,000)	(393,000)	0	N/A	N/A	N/A
Total Accrual Accounting Adjustments		(13,252)	(177,182)	(120,826)	0	(134,000)	(134,000)	0	0	0	0
TOTAL REFUSE COLLECTION EXPENSES		1,399,544	1,387,788	1,455,908	947,848	792,885	1,740,733	1,789,938	0	1,886,586	96,648
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		11,032	568,891	901,089	106,443	336,924	443,367	394,162	0	757,395	363,233
OPERATING TRANSFERS IN (OUT):											
	Use of (Addition to) Net Position						0	(394,162)		(757,395)	(363,233)
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0	(394,162)	0	(757,395)	(363,233)
NET EARNINGS (LOSS) - REFUSE COLLECTION		11,032	568,891	901,089	106,443	336,924	443,367	0	0	0	0

Refuse Collection Department Organizational Chart



Recycling Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Collection rate increase from $4.00 per can to $5.00 per can per month.
- Plan for increased resident participation in recycling.
- Educate residents on what can and cannot be recycled.

Operational Budget Highlights

Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
377020	Collection Charges	Increased $ 159,288 Collection rate increase from $4 per can to $5 per can	Yes	Financial Balance & Accountability

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000 to 491640	Personnel Services	Increased by $10,254 for merit increases, 3% COLA and changes in medical costs	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

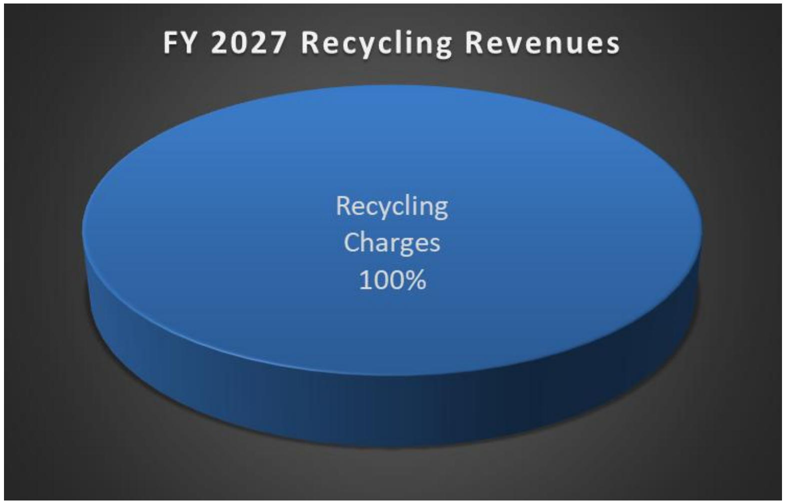
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
431550	Recycling Processing	Increased by $25,000 Changed MRF to Waste Management charges changed	Yes	Financial Balance & Accountability
491150	Admin Services	Decreased by $4,489 Reimburse City for services provided.	Yes	Financial Balance & Accountability

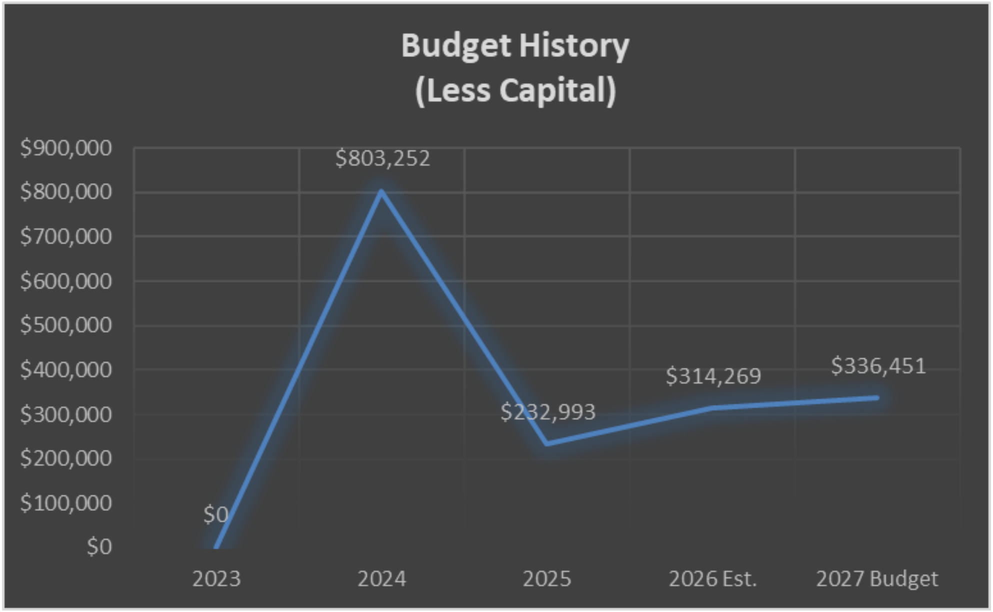
Performance Measures

Tier 2 *Sustainable Bountiful*					
Priority Objective: *Clean, Safe neighborhoods*					
Recycling Department Department Strategy:	Collect recycling cans as scheduled				
		Performance Measures			
Performance Indicator:		FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Did we collect recycling cans as scheduled		Yes	Yes	Yes	Planned
Days we didn't collect recycling cans as scheduled		0	0	0	0
Reason we didn't collect recycling cans as scheduled		N/A	N/A	N/A	

Tier 2 *Sustainable Bountiful*					
Priority Objective: *Clean, Safe neighborhoods*					
Recycling Department Department Strategy:	Divert recyclables from Landfill. Continue to educate the public on what can be recycled.				
		Performance Measures			
Performance Indicator:		FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Tons delivered to be recycled		1,954	1,787	1,037	1,900
Percentage of total waste diverted from landfill to recycling		10.29%	9.30%	9.60%	10.00%
Meet goal of 10% diverted		Yes	No	YTD	Planned

Recycling Department Budget Graphs





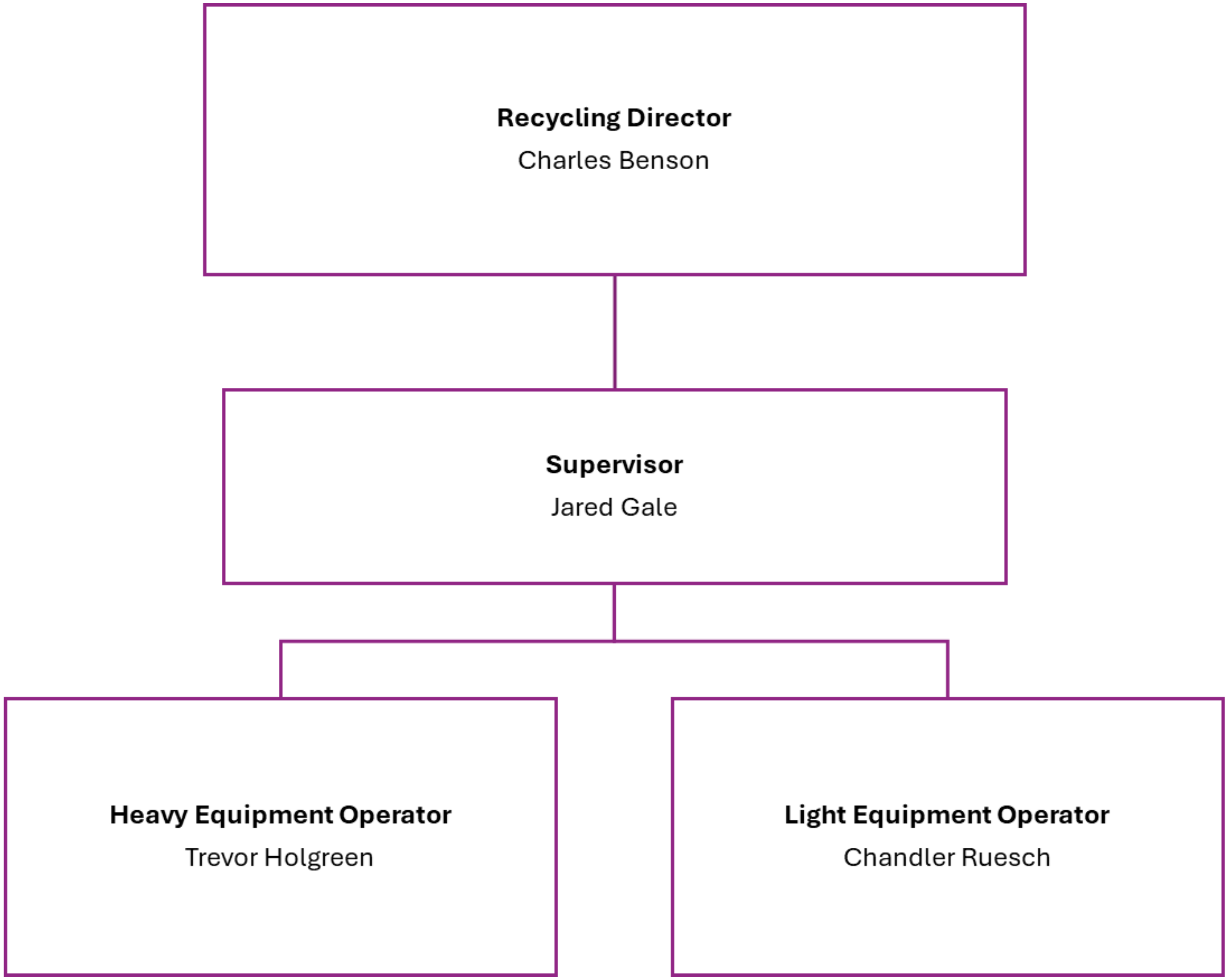
Recycling Department Budget

	Account Number		Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change	
1	**RECYCLING DEPARTMENT**													1
2														2
3														3
4														4
5	**OPERATING REVENUES**													5
6	587001	377220	Recycling Charges	0	628,194	628,301	297,367	333,545	630,912	630,912		790,200	159,288	6
7	**TOTAL RECYCLING REVENUE**			0	628,194	628,301	297,367	333,545	630,912	630,912	0	790,200	159,288	7
8														8
9	**OPERATING EXPENSES**													9
10	**PERSONNEL SERVICES**													10
11	585810	411000	Salaries - Perm Employees	0	105,277	102,100	55,837	64,349	120,186	120,186		130,440	10,254	11
12	585810	412000	Salaries-Temp & Part-Time	0	0	0	0	9,500	9,500	9,500		9,500	0	12
13	585810	413010	FICA & Medicare Payroll Taxes	0	7,834	7,585	4,128	5,793	9,921	9,921		10,705	784	13
14	585810	413020	Employee Medical Ins	0	35,870	36,422	21,506	23,943	45,449	45,449		55,488	10,039	14
15	585810	413030	Employee Life Ins	0	630	527	288	335	623	623		663	40	15
16	585810	413040	State Retirement & 401 K	0	8,403	15,630	8,734	11,000	19,734	19,734		20,111	377	16
17	585810	413100	Retired Employee Benefits	0	807	0	0	0	0	0		0	0	17
18	585810	462180	Accrued Comp Time Exp	0	1,576	24	0	0	0	0		0	0	18
19	585810	462190	Accrued Sick Leave Exp	0	2	831	0	0	0	0		0	0	19
20	585810	462200	Accrued Vacation Expense	0	144	3,138	0	0	0	0		0	0	20
21	585810	491640	WorkersCompPremiumCharge-ISF	0	4,110	3,682	3,306	4,994	8,300	8,300		8,956	656	21
22	**TOTAL PERSONNEL SERVICES**			0	164,652	169,939	93,798	119,915	213,713	213,713	0	235,863	22,150	22
23	**OPERATIONS & MAINTENANCE**													23
24	585810	421000	Books Subscr & Mmbrshp	0	0	0	0	500	500	500		500	0	24
25	585810	423000	Travel & Training	0	0	0	0	1,100	1,100	1,100		1,100	0	25
26	585810	424000	Office Supplies	0	48	149	142	958	1,100	1,100		1,100	0	26
27	585810	425000	Equip Supplies & Maint	0	98,908	91,488	38,304	86,696	125,000	125,000		125,000	0	27
28	585810	426000	Bldg & Grnd Suppl & Maint	0	1,546	1,376	271	1,229	1,500	1,500		1,500	0	28
29	585810	427000	Utilities	0	0	50	300	2,700	3,000	3,000		3,000	0	29
30	585810	428000	Internet & Telephone Expense	0	1,823	1,675	2,048	500	2,548	1,600		2,500	900	30
31	585810	429200	Computer Software	0	285	50	50	0	50	0		500	500	31
32	585810	431000	Profess & Tech Services	0	60	0	0	0	0	0		0	0	32
33	585810	431040	Bank & Investment Account Fees	0	0	0	0	100	100	100		100	0	33
34	585810	431050	Credit Card Merchant Fees	0	364	22	12	0	12	0		0	0	34
35	585810	431100	Legal And Auditing Fees	0	308	350	363	3	366	366		366	0	35
36	585810	431550	Recycling Processing Fees	0	101,887	60,450	42,975	52,025	95,000	95,000		120,000	25,000	36
37	585810	448000	Operating Supplies	0	3,030	1,179	3,341	5,659	9,000	9,000		9,000	0	37
38	585810	448010	Recycle Containers	0	540,073	20,678	15,000	0	15,000	15,000		15,000	0	38
39	585810	452300	Uncollectible Accounts	0	1,133	782	437	363	800	800		800	0	39
40	585810	461000	Miscellaneous Expense	0	417	138	0	500	500	500		500	0	40
41	585810	491150	Admin Services Reimbursement	0	53,372	54,607	29,346	29,346	58,693	58,693		55,485	(3,208)	41
42	**TOTAL OPERATIONS & MAINTENANCE**			0	803,252	232,993	132,590	181,679	314,269	313,259	0	336,451	23,192	42
43														43
44	**TOTAL OPERATING EXPENSES**			0	967,904	402,932	226,388	301,594	527,982	526,972	0	572,314	45,342	44
45														45
46	**EARNINGS (LOSS) FROM OPERATIONS**			0	(339,710)	225,369	70,979	31,951	102,930	103,940	0	217,886	113,946	46

Recycling Department Budget (continued)

RECYCLING DEPARTMENT Account Number	Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
NON-OPERATING REVENUES (EXPENSES):											
587001 369020	Income From Uncollect Accts-R.	0	131	186	43	50	93	0		0	0
486010 361000	Interest & Investment Earnings	2,053	0	0	0	0	0	0		0	0
486010 361200	InvestmntUnrealized(Gain)/Loss	(816)	0	0	0	0	0	0		0	0
NON-OPERATING REVENUES - NET		1,237	131	186	43	50	93	0	0	0	0
RECYCLING - CAPITAL PROJECTS											
585810 474600	Vehicles	0	0	379,431	0	0	0	0		0	0
TOTAL CAPITAL EXPENSES		0	0	379,431	0	0	0	0	0	0	0
Not included in "Earnings (Loss) Before Operating Transfers when depreciation is included.											
Accrual Accounting Adjustments											
585810 496000	Fixed Assets Adjustments	0	0	(379,431)	0	0	0	0		N/A	N/A
585810 454800	Depreciation Expense	0	50,478	54,849	0	55,000	55,000	0		N/A	N/A
Total Accrual Accounting Adjustments		0	50,478	(324,581)	0	55,000	55,000	0	0	0	0
EARNINGS (LOSS) BEFORE TRANSFERS		1,237	(289,101)	280,405	71,022	87,001	158,023	103,940	0	217,886	113,946
TOTAL RECYCLING EXPENSES		0	1,018,382	457,782	226,388	356,594	582,982	526,972	0	572,314	45,342
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		1,237	(289,101)	280,405	71,022	87,001	158,023	103,940	0	217,886	113,946
OPERATING TRANSFERS IN (OUT):											
	Transfer from Other Funds	0	0	0	0	0	0	0		0	0
	Use of (Addition to) Net Position							(103,940)		(217,886)	(113,946)
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0	(103,940)	0	(217,886)	(113,946)
NET EARNINGS (LOSS)		1,237	(289,101)	280,405	71,022	87,001	158,023	0	0	0	0

Recycling Department Organizational Chart



Landfill Department

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Adjust fees charged for dumping to fund operation.
- Keep Landfill fully staffed with Scale House attends & Landfill Operator.
- Continue outer slope change (from 5:1 to 3:1) to extend life of landfill.

Operational Budget Highlights

Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
377100 to 377900	Operating Revenues	Increased by $42,000 for Flat rate changes and Municipal dump fee.	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 $41,377 for merit increases, 3% cola and medical coverage and staffing changes.	Yes	Open, Accessible, and Interactive Government

Operations and Maintenance

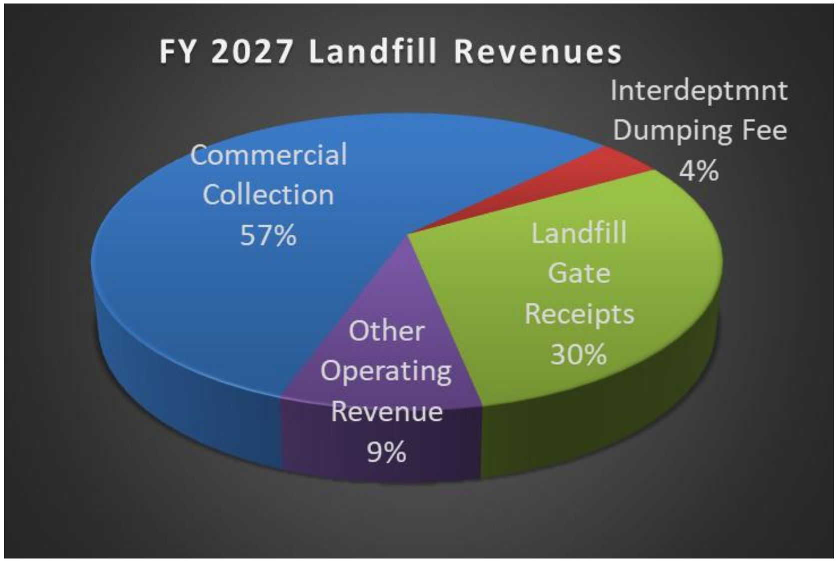
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
491150	Admin Services	Decreased $3,031 to reimburse City for services provided.	Yes	Financial Balance & Accountability
474500	Vehicles & Equipment	Decrease By $392,000 No Planned Equipment Replacement.	No	Improve & Maintain Infrastructure
473100	Improvement other than Building	Decreased $ 100,000 Storm water basin expansion.	No	Improve & Maintain Infrastructure

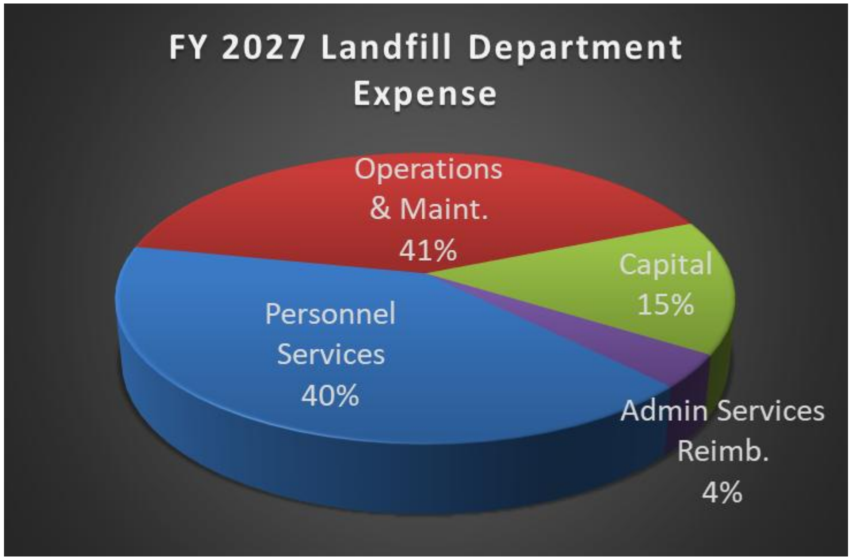
Performance Measures

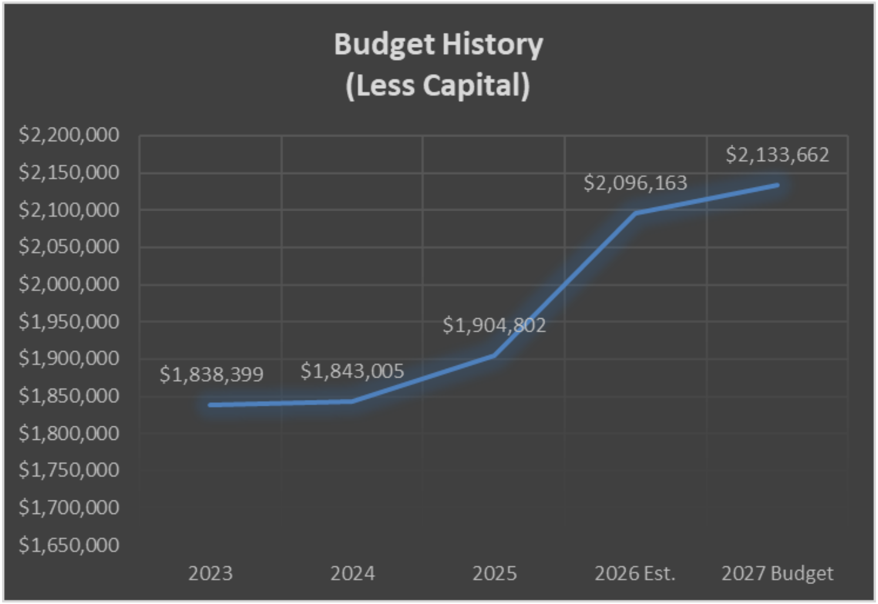
Tier 1 *Improve & Maintain Infrastructure*				
Priority Objective: *Stay ahead of the maintenance curve*				
Landfill Department Department Strategy:	Refuse load inspections for compliance with state permit. Perform daily commercial load inspections for content.			
	Perfor			
Performance Indicator:				
	FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Performed daily load inspections?	Yes	Yes	Yes	Planned
Did we find anything we could not accept?	No	No	No	Planned
Are we in compliance with our State permit?	Yes	Yes	Yes	Planned

Tier 1 *Improve & Maintain Infrastructure*				
Priority Objective: *Stay ahead of the maintenance curve*				
Landfill Department Department Strategy:	Landfill gas monitoring. Measure methane gas at monitoring well and other sites around landfill			
	Perfor			
	FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Performance Indicator:				
Perform monthly methane gas inspections?	Yes	Yes	Yes	Planned
Did we find anything out of permitted range?	No	No	No	Planned
Are we in compliance with our State permit?	Yes	Yes	Yes	Planned

Landfill Department Budget Graphs







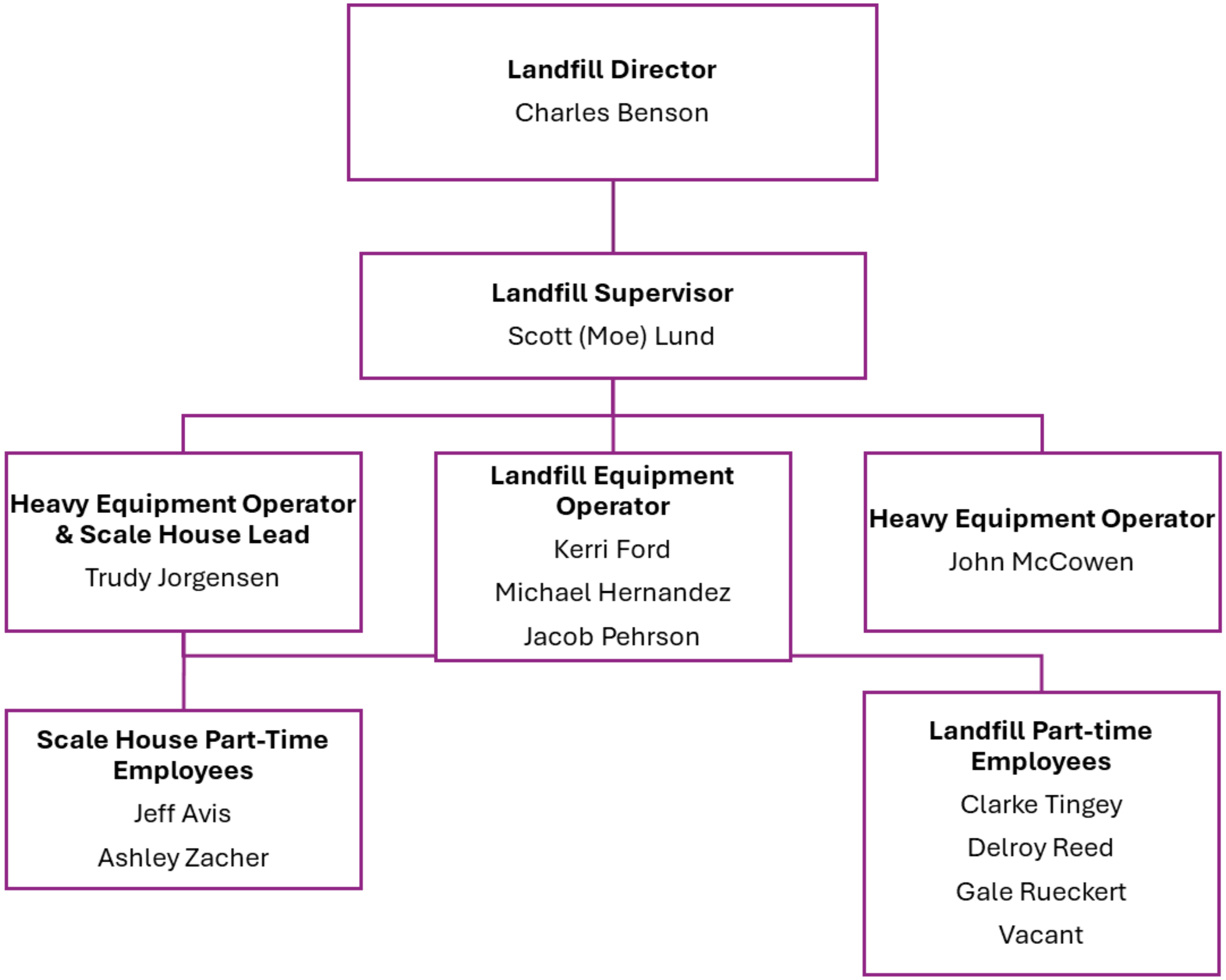
Landfill Department Budget

	Account Number		Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change	
1	LANDFILL													1
4														4
5	OPERATING REVENUES													5
6	587002	377100	Landfill Commercial Collection	1,026,306	990,651	982,908	605,536	600,000	1,205,536	1,275,000		1,200,000	(75,000)	6
7	577000	377200	Municipalities Collection	72,587	0	0	0	0	0	0		0	0	7
8	587002	377300	Landfill Gate Receipts	651,963	700,069	686,498	427,373	172,627	600,000	600,000		630,000	30,000	8
9	587002	377350	Landfill Inter-Dept Collection	15,960	26,380	20,410	11,220	3,780	15,000	15,000		15,000	0	9
10	587002	377351	Landfill Inter-Dept Dumping fee						0			85,000	85,000	10
11	587002	377500	Landfill Compost Sales	106,160	148,306	160,189	57,310	62,690	120,000	120,000		120,000	0	11
12	587002	377600	Landfill Wood Chips Sales	22,683	25,866	20,136	11,012	5,988	17,000	17,000		19,000	2,000	12
13	586002	377900	Landfill Salvage Sales	35,135	38,907	27,797	10,381	19,620	30,000	30,000		30,000	0	13
14	TOTAL OPERATING REVENUES			1,930,794	1,930,180	1,897,939	1,122,831	864,705	1,987,536	2,057,000	0	2,099,000	42,000	14
15														15
16	OPERATING EXPENSES													16
17	PERSONNEL SERVICES													17
18	585820	411000	Salaries - Perm Employees	463,600	468,904	502,904	251,296	279,188	530,484	530,484		568,459	37,975	18
19	585820	412000	Salaries-Temp & Part-Time	71,584	89,107	109,651	56,014	52,936	108,950	108,950		116,250	7,300	19
20	585820	413010	FICA & Medicare Payroll Taxes	39,795	41,158	44,972	22,545	26,684	49,229	49,229		52,536	3,307	20
21	585820	413020	Employee Medical Ins	149,465	155,133	133,723	63,596	94,095	157,691	157,691		150,410	(7,281)	21
22	585820	413030	Employee Life Ins	2,612	2,685	2,572	1,269	1,740	3,009	3,009		3,035	26	22
23	585820	413040	State Retirement & 401 K	54,323	81,681	109,494	41,565	45,739	87,304	87,304		87,786	482	23
24	585820	413100	Retired Employee Benefits	(2,940)	11,537	0	0	0	0	0			0	24
25	585820	425300	Vehicle Allowance	4,092	4,103	4,092	1,940	2,141	4,081	4,081		2,041	(2,040)	25
26	585820	462180	Accrued Comp Time Exp	(3,082)	2,441	(1,182)	0	0	0	0			0	26
27	585820	462190	Accrued Sick Leave Exp	(4,666)	(2,028)	572	0	0	0	0			0	27
28	585820	462200	Accrued Vacation Expense	(7,316)	(4,045)	4,925	0	0	0	0			0	28
29	585820	491640	WorkersCompPremiumCharge-ISF	10,705	11,310	13,187	15,855	20,670	36,525	36,525		38,133	1,608	29
30	TOTAL PERSONNEL SERVICES			778,171	861,987	924,910	454,078	523,195	977,273	977,273	0	1,018,650	41,377	30
31														31
32	OPERATIONS & MAINTENANCE													32
33	585820	421000	Books Subscr & Mmbrshp	0	572	1,357	0	1,000	1,000	1,000		1,000	0	33
34	585820	422000	Public Notices	0	0	0	0	300	300	300		300	0	34
35	585820	423000	Travel & Training	986	4,977	17	0	5,000	5,000	5,000		5,000	0	35
36	585820	424000	Office Supplies	6,790	2,657	1,629	1,545	2,955	4,500	4,500		4,500	0	36
37	585820	425000	Equip Supplies & Maint	432,403	407,180	439,370	209,265	190,735	400,000	400,000		400,000	0	37
38	585820	426000	Bldg & Grnd Suppl & Maint	45,321	51,920	38,126	16,084	30,716	46,800	46,800		46,800	0	38
39	585820	427000	Utilities	5,960	6,978	8,072	3,915	3,785	7,700	7,700		7,700	0	39
40	585820	428000	Internet & Telephone Expense	3,369	4,870	5,145	2,429	2,671	5,100	5,100		5,100	0	40
41	585820	429200	Computer Software	0	2,382	5,787	6,847	0	6,847	6,000		6,000	0	41
42	585820	429300	Computer Hardware	0	10,249	652	1,962	538	2,500	2,500		2,500	0	42
43	585820	431000	Profess & Tech Services	52	257	2,400	0	5,000	5,000	5,000		5,000	0	43
44	585820	431040	Bank & Investment Account Fees	4,296	0	0	0	8,000	8,000	8,000		8,000	0	44
45	585820	431050	Credit Card Merchant Fees	16,860	17,550	7,146	0	0	0	0		0	0	45
46	585820	431100	Legal And Auditing Fees	1,170	1,324	1,162	1,238	162	1,400	1,400		1,400	0	46
47	585820	431300	Environmental Monitoring	44,127	55,239	48,596	17,156	52,844	70,000	70,000		70,000	0	47
48	585820	448000	Operating Supplies	79,256	80,374	116,234	53,664	99,336	153,000	153,000		153,000	0	48
49	585820	451100	Insurance & Surety Bonds	19,364	21,172	24,058	23,137	6,863	30,000	30,000		30,000	0	49
50	585820	452300	Uncollectible Accounts	(82)	0	25	0	500	500	500		500	0	50
51	585820	455000	Closure/Post-Closure Exp	173,798	64,763	27,361	0	50,000	50,000	50,000		50,000	0	51
52	585820	461000	Miscellaneous Expense	653	1,000	856	139	362	500	500		500	0	52

Landfill Department Budget (continued)

#	Account Number	Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
1	LANDFILL											
5	585820 462400	Contract Equipment	126,079	160,159	160,896	33,814	191,186	225,000	225,000		225,000	0
6	585820 463000	Cash Over Or Short	38	(103)	33	89	61	150	150		150	0
7	585820 491150	Admin Services Reimbursement	99,789	87,499	90,973	47,796	47,796	95,593	95,593		92,562	(3,031)
8	TOTAL OPERATIONS & MAINTENANCE		1,060,228	981,018	979,892	419,080	699,810	1,118,890	1,118,043	0	1,115,012	(3,031)
11	TOTAL LANDFILL OPERATING EXPENSES		1,838,399	1,843,005	1,904,802	873,158	1,223,005	2,096,163	2,095,316	0	2,133,662	38,346
13	EARNINGS (LOSS) FROM OPERATIONS		92,395	87,175	(6,863)	249,673	(358,300)	(108,627)	(38,316)	0	(34,662)	3,654
15	NONOPERATING REVENUES (EXPENSES)											
16	586000 369000	Sundry Revenues	1,539	15	0	0	0	0	0		0	0
17	586002 369000	Landfill Sundry Revenues	0	177	765	87	0	87	0		100	100
18	576010 361000	Interest & Investment Earnings	328,084	0	0	0	0	0	0		0	0
19	576010 361200	InvestmntUnrealized(Gain)/Loss	(76,306)	0	0	0	0	0	0		0	0
20	586010 369040	Interest Earnings - N/R	0	0	0	0	0	0	0		0	0
21	586012 361002	Interest Earnings - Landfill C	0	177,974	180,418	83,831	60,000	143,831	0		0	0
22	586022 364000	Gain on Capital Asset Sales-L.	4,500	10,000	0	0	0	0	0		0	0
23	NONOPERATING REVENUES - NET		257,817	188,166	181,184	83,917	60,000	143,917	0	0	100	100
25	EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		350,212	275,341	174,321	333,590	(298,300)	35,290	(38,316)	0	(34,562)	3,754
27	LANDFILL - CAPITAL PROJECTS											
28	585820 474500	Machinery & Equipment	844,079	535,639	1,315,513	391,015	985	392,000	392,000		0	(392,000)
29	585820 473100	Improv Other Than Bldgs	0	0	35,955	0	475,000	475,000	475,000		375,000	(100,000)
30	TOTAL LANDFILL - CAPITAL EXPENSES		844,079	535,639	1,351,468	391,015	475,985	867,000	867,000	0	375,000	(492,000)
31	*Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.*											
33	**Accrual Accounting Adjustments**											
34	585820 454800	Depreciation Expense	394,481	437,306	494,216	0	495,000	495,000	0		N/A	N/A
35	585820 496000	Fixed Assets Adjustments	(844,079)	(522,230)	(1,350,418)	(391,015)	(475,985)	(867,000)	0		N/A	N/A
36	**Total Accrual Accounting Adjustments**		(449,599)	(84,923)	(856,202)	(391,015)	19,015	(372,000)	0	0	0	0
38	TOTAL LANDFILL EXPENSES		2,232,879	2,293,721	2,400,068	873,158	1,718,005	2,591,163	2,962,316	0	2,508,662	(453,654)
40	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		(44,268)	(175,375)	(320,945)	333,590	(793,300)	(459,710)	(905,316)	0	(409,562)	495,754
42	OPERATING TRANSFERS IN (OUT)											
43	585820 491000	Transfer To Other Funds	0	0	0	0	0	0	0		0	0
44		Use of (Addition to) Net Position						0	905,316		409,562	(495,754)
45	TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0	905,316	0	409,562	(495,754)
47	NET EARNINGS (LOSS)		(44,268)	(175,375)	(320,945)	333,590	(793,300)	(459,710)	0	0	0	0

Landfill Department Organizational Chart



Cemetery Fund

Department Description

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

- Overseed Plats Q, R
- Replace dead/removed trees through-out Cemetery
- Remove Pine Street to reclaim approximately 340 burial plots
- Build second phase of the Healing Garden
- Add sprinkler line down Plat G adjacent to Cottonwood Street

Operating Revenue Highlights

Operating Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
	No scheduled changes			Balanced Revenue Source

Operational Budget Highlights

Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
411000	Salaries - Perm Employees	Increase of $17,759 to cover costs of merit increases for eligible employees along with cost-of-living increase	Yes	Professional well-trained staff
413010	FICA taxes	Increase of $1,358 to cover increase in employee taxes	Yes	Sustainable Bountiful
413020	Employee Med. Ins.	Decrease of $2,564 as calculated by HR to cover estimated fee increases	Yes	Sustainable Bountiful
413040	State Retirement	Decrease of $511 as calculated by HR	Yes	Sustainable Bountiful
491640	Workers Comp.	Increase of $1,012 as calculated by HR	Yes	Sustainable Bountiful

Operations and Maintenance

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
423000	Travel and Training	Increase of $500 to cover costs of travel and training seminar costs.	Yes	Financial Balance and Accountability
429200	Computer Software	Decrease of $872 as projected by the IT Department	Yes	Financial Balance and Accountability
429300	Computer Hardware	Increase of $426 as projected by the IT Department	Yes	Financial Balance and Accountability
491150	Admin. Services Re-imbursement	Decrease of $507 as projected by the Finance Department	Yes	Financial Balance and Accountability

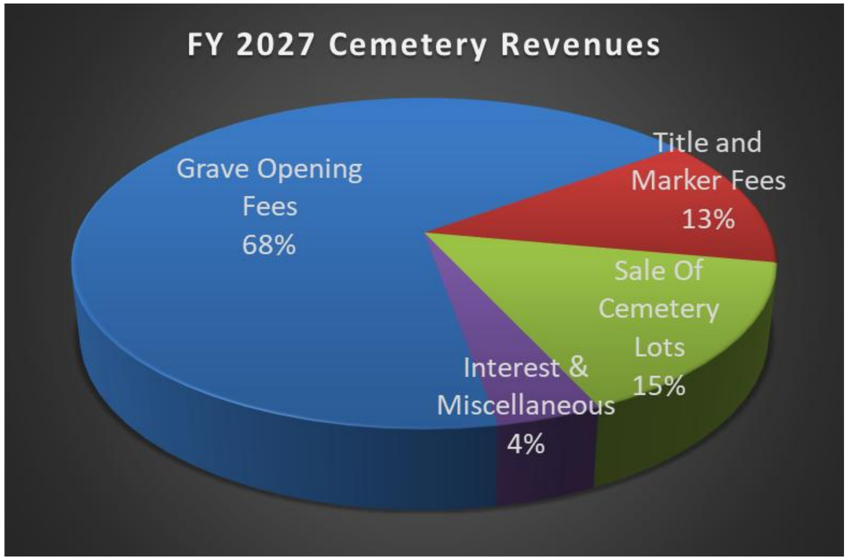
Performance Measures

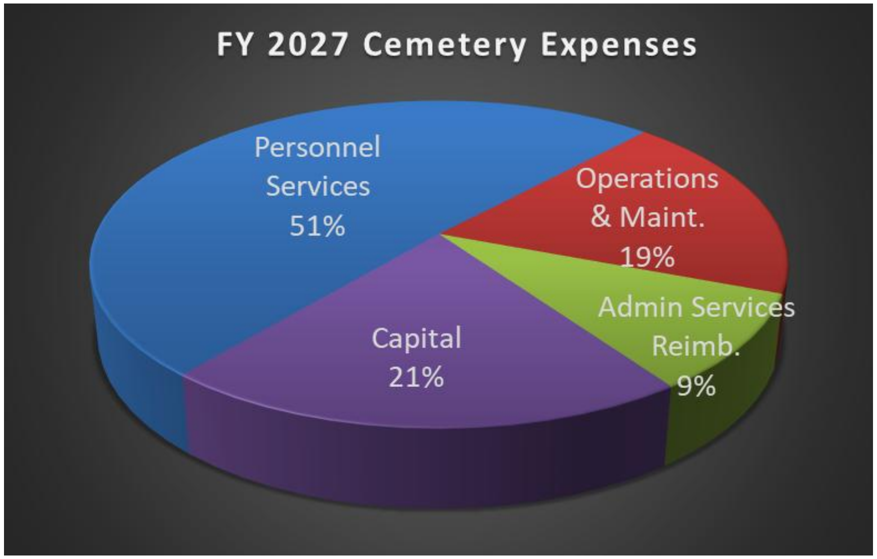
	Tier 1: Financial Balance & Accountability				
Priority Objective:	*Balanced Revenus Sources*				
Department Strategy:	Track and Account for fiscal year Burial Plot Sales				
		Performance Measures			
		FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Performance Indicator:	Number of Burial Plot sales	137	153	250	250

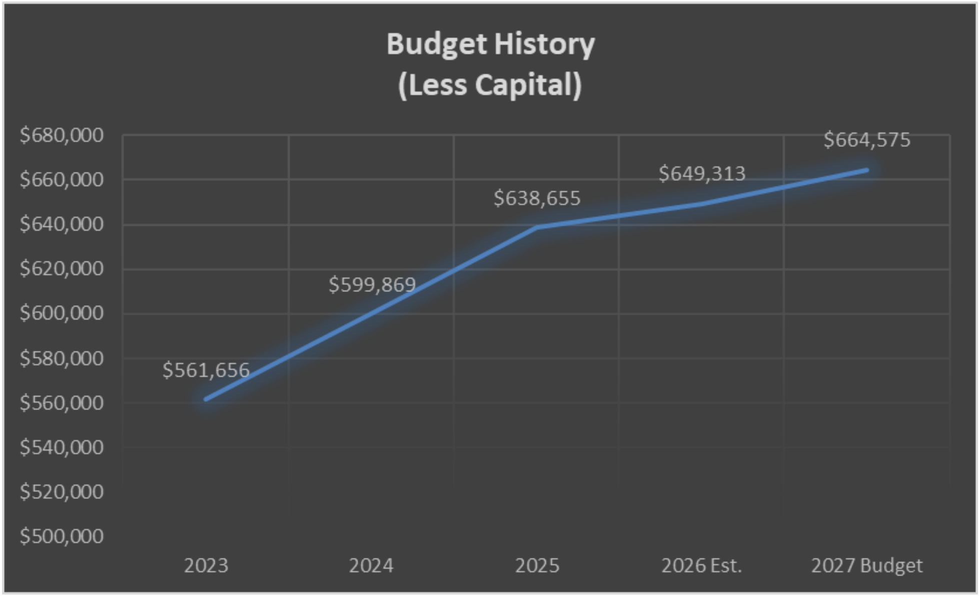
	Tier 1: Financial Balance & Accountability				
Priority Objective:	*Balanced Revenus Sources*				
Department Strategy:	Track Actual Monthly Burials, Report as total number for the Fiscal Year.				
		Performance Measures			
		FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Performance Indicator:	Total burials per year	334	363	350	350

	Tier 1: Improve & Maintain Infrastructure				
Priority Objective:	*Stay ahead of the maintenance curve*				
Department Strategy:	Green Cemetery: High Standard of care and maintenance of Cemetery property and irrigation system				
		Performance Measures			
		FY2024 Actual	FY2025 Actual	FY2026 Target	FY2027 Budget
Performance Indicator:	Irrigation valves inspected monthly	44	44	44	44
	Number of sprinkler heads inspected, maintained or replaced, quarterly.	470	468	475	475

Cemetery Budget Graphs







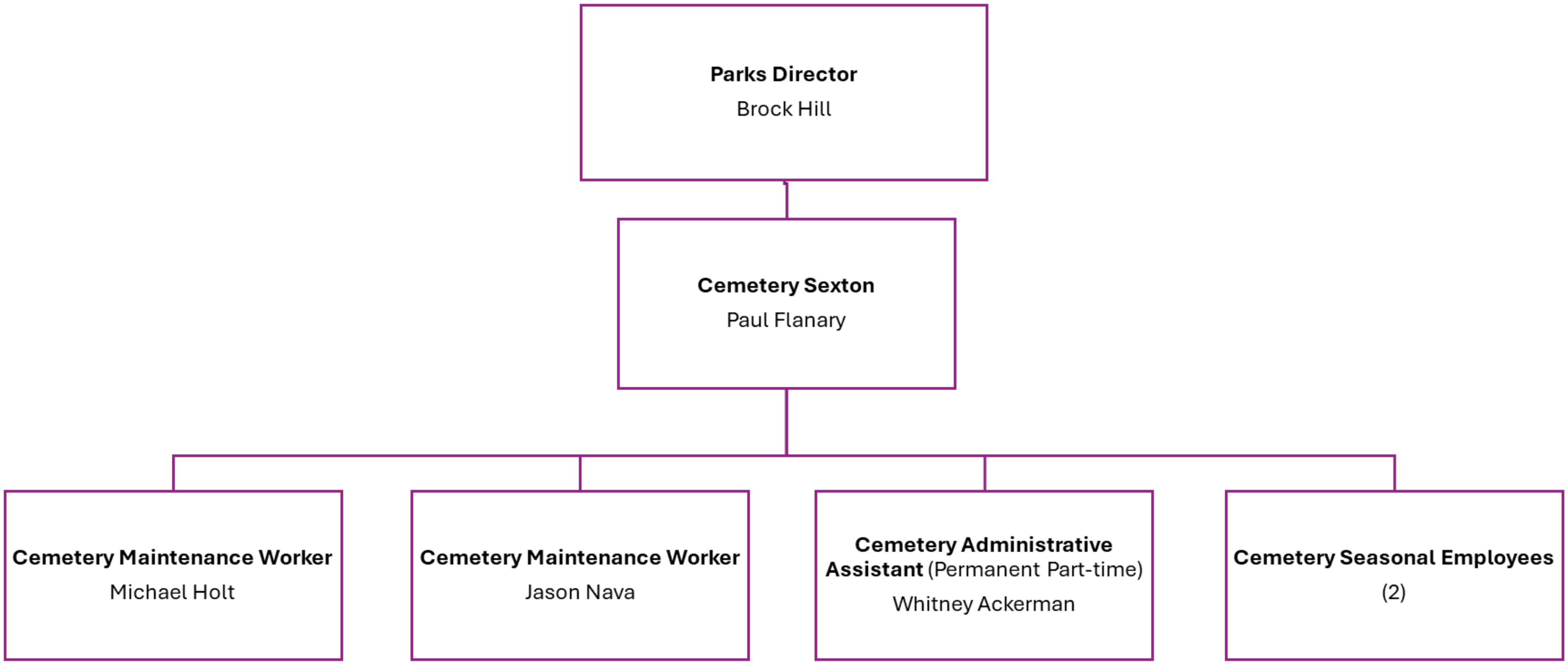
Cemetery Budget

CEMETERY										Amended		
			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar
Account Number		Account Description	2023	2024	2025	Actual	Estimate	2026 Est.	2026 Budget	2026 Budget	2027 Budget	Change
OPERATING REVENUE												
597000	348300	Grave Opening Fees	354,180	112,800	138,850	72,650	129,850	202,500	202,500		202,500	0
597000	348350	Non-Resident Grave Opening Fee	24,100	231,900	318,950	150,700	130,900	281,600	281,600		281,600	0
597000	348400	Grave Marker Fee	7,130	22,335	23,920	12,525	5,000	17,525	15,000		15,000	0
597000	348500	Overtime/Saturday/Holiday Fees	6,600	46,700	81,000	35,600	36,400	72,000	72,000		72,000	0
597000	348550	Title Transfer Fees	2,800	6,000	7,000	1,800	2,000	3,800	5,000		5,000	0
597050	348100	Sale Of Cemetery Lots	324,740	74,600	60,225	32,400	35,600	68,000	68,000		68,000	0
597050	348150	Non-Resident SaleofCemeteryLot	4,325	19,575	30,075	32,350	10,000	42,350	15,625		15,625	0
597050	348200	Urn Niche Space Sales	6,800	23,600	19,550	15,450	10,000	25,450	25,000		25,000	0
TOTAL OPERATING REVENUES			730,675	537,510	679,570	353,475	359,750	713,225	684,725	0	684,725	0
OPERATING EXPENSES												
PERSONNEL SERVICES:												
595900	411000	Salaries - Perm Employees	195,014	197,601	213,136	110,906	112,244	223,150	223,150	231,150	240,909	17,759
595900	412000	Salaries-Temp & Part-Time	54,411	51,846	58,993	32,511	8,989	41,500	41,500	64,100	41,500	0
595900	413010	FICA & Medicare Payroll Taxes	19,113	19,005	20,537	10,793	9,453	20,246	20,246		21,604	1,358
595900	413020	Employee Medical Ins	51,226	52,349	57,453	29,956	40,487	70,443	70,443		67,879	(2,564)
595900	413030	Employee Life Ins	999	1,117	1,028	513	683	1,196	1,196		1,272	76
595900	413040	State Retirement & 401 K	19,119	30,343	46,428	17,668	19,002	36,670	36,670		37,181	511
595900	413100	Retired Employee Benefits	(855)	7,027	0	0	0	0	0		0	0
595900	462180	Accrued Comp Time Exp	96	(45)	2,666	0	0	0	0		0	0
595900	462190	Accrued Sick Leave Exp	(362)	477	686	0	0	0	0		0	0
595900	462200	Accrued Vacation Expense	(1,632)	1,908	546	0	0	0	0		0	0
595900	491640	WorkersCompPremiumCharge-ISF	4,742	4,693	5,074	6,833	8,252	15,085	15,085		16,097	1,012
TOTAL PERSONNEL SERVICES			341,871	366,323	406,547	209,181	199,110	408,291	408,290	295,250	426,442	18,152
OPERATIONS AND MAINTENANCE:												
595900	421000	Books Subscr & Mmbrshp	0	257	0	0	150	150	350		350	0
595900	423000	Travel & Training	1,352	2,204	1,820	51	1,400	1,451	1,500		2,000	500
595900	424000	Office Supplies	4,289	3,109	4,126	2,965	0	2,965	2,000	6,650	2,000	0
595900	425000	Equip Supplies & Maint	52,266	37,184	41,785	15,421	24,579	40,000	40,000		40,000	0
595900	426000	Bldg & Grnd Suppl & Maint	53,214	77,490	71,874	48,477	26,523	75,000	75,000		75,000	0
595900	427000	Utilities	19,404	18,696	18,261	8,383	6,617	15,000	15,000		15,000	0
595900	428000	Internet & Telephone Expense	1,568	1,698	675	398	1,402	1,800	1,800		1,800	0
595900	429200	Computer Software	0	702	760	785	852	1,637	1,637		765	(872)
595900	429300	Computer Hardware	0	557	528	2,025	0	2,025	1,992		2,418	426
595900	431000	Profess & Tech Services	14	69	0	0	0	0	200		200	0
595900	431002	Urn Placks-Engravings&Markers	0	2,715	5,400	3,180	820	4,000	4,000		4,000	0
595900	431040	Bank & Investment Account Fees	483	103	308	169	0	169	0		0	0
595900	431050	Credit Card Merchant Fees	945	138	0	0	300	300	1,000		1,000	0
595900	431100	Legal And Auditing Fees	318	358	327	325	0	325	375		375	0
595900	431400	Landfill Fees	1,210	875	1,125	310	1,400	1,710	2,000		2,000	0
595900	448000	Operating Supplies	2,890	3,225	2,712	960	2,040	3,000	3,000		3,000	0
595900	448040	Repurchase of Cemetery Lots	0	5,990	1,500	2,500	2,500	5,000	5,000		5,000	0
595900	451100	Insurance & Surety Bonds	5,567	6,437	6,737	7,132	0	7,132	3,350		3,350	0
595900	461000	Miscellaneous Expense	477	261	281	51	40	91	100		100	0
595900	491150	Admin Services Reimbursement	75,788	71,477	73,890	39,634	39,634	79,268	79,268		79,775	507
TOTAL OPERATIONS AND MAINTENANCE			219,785	233,546	232,108	132,765	108,257	241,022	237,572	6,650	238,133	561
TOTAL OPERATING EXPENSES			561,656	599,869	638,655	341,946	307,367	649,313	645,862	301,900	664,575	18,713

Cemetery Budget (continued)

	Account Number	Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
1	CEMETERY											
4												
5												
6	EARNINGS (LOSS) FROM OPERATIONS		169,019	(62,359)	40,915	11,529	52,383	63,912	38,863	(301,900)	20,150	(18,713)
7												
8	NON-OPERATING REVENUES (EXPENSES):											
9	593000 331210	FEMA Federal Assistance	0	0	0	0	0	0	0		0	0
10	596010 361000	Interest & Investment Earnings	28,548	37,311	43,760	16,662	12,708	29,370	29,370		29,370	0
11	596010 361200	InvestmntUnrealized(Gain)/Loss	(10,885)	11,429	8,919	0	0	0	0		0	0
12	596000 369000	Sundry Revenues	40	0	0	0	0	0	0		0	0
13	NON-OPERATING REVENUES - NET		17,703	48,740	52,679	16,662	12,708	29,370	29,370	0	29,370	0
14												
15	CEMETERY - CAPITAL PROJECTS											
16	595900 472100	Buildings	18,122	0	0	0	0	0	0		0	0
17	595900 473100	Improv Other Than Bldgs	0	88,595	0	0	0	0	0		175,000	175,000
18	595900 474500	Machinery & Equipment	42,801	0	46,473	21,078	0	21,078	25,000		0	(25,000)
19	TOTAL CAPITAL EXPENSES		60,923	88,595	46,473	21,078	0	21,078	25,000	0	175,000	150,000
20	*Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.*											
21												
22	Accrual Accounting Adjustments											
23	595900 454800	Depreciation Expense	61,097	52,085	52,191	0	52,000	52,000	N/A	28,000	N/A	N/A
24	595900 496000	Fixed Assets Adjustments	(30,501)	(88,595)	(41,339)	(21,078)	0	(21,078)	N/A	N/A	N/A	N/A
25	Total Accrual Accounting Adjustments		30,596	(36,510)	10,853	(21,078)	52,000	30,922	0	28,000	0	0
26												
27	TOTAL CEMETERY EXPENSES		653,175	651,954	695,981	341,946	359,367	701,313	670,862	329,900	839,575	168,713
28												
29	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		95,203	(65,704)	36,268	28,191	13,091	41,282	43,233	(329,900)	(125,480)	(168,713)
30												
31	OPERATING TRANSFERS IN (OUT):											
32		Use of (Addition to) Net Position						0	(43,233)	329,900	125,480	168,713
33	TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0	(43,233)	329,900	125,480	168,713
34												0
35	NET EARNINGS (LOSS)		95,203	(65,704)	36,268	28,191	13,091	41,282	0	0	0	0

Cemetery Organizational Chart



Bountiful City, Utah

Fiscal Year 2027 Operating & Capital Budget

Final Adopted Budget

Internal Service Funds:

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

Computer Replacement Fund

Department Description

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

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

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

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

Major Roles & Critical Functions

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

Fiscal Year Priorities

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

Operational Budget Highlights

Revenues

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
341000	Charges for Equipment Maintenance	This amount decreased by $52,777 as we have improved our tracking of hardware expenses to each department. Additionally, the Police department is eliminating desktop computers by purchasing ruggedized laptops.	Yes	Sustainable Bountiful
341100	Charges for Software Maintenance	This amount has increased by $48,787 as we have improved our tracking of software expenses to each department.	Yes	Sustainable Bountiful

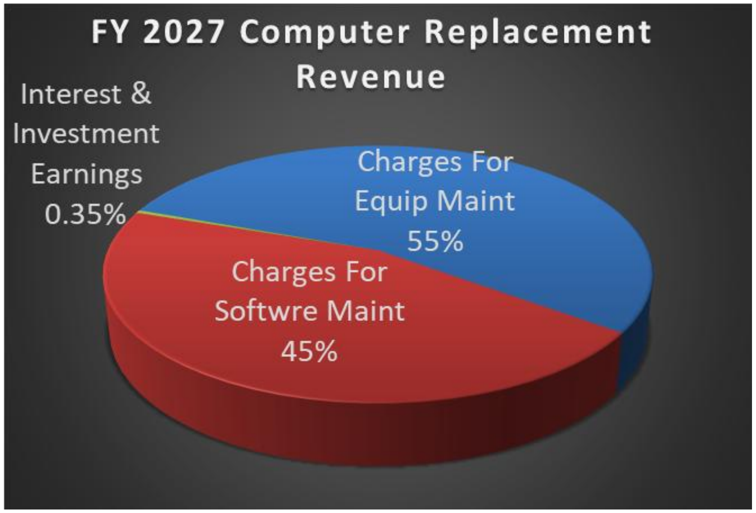
Expenses

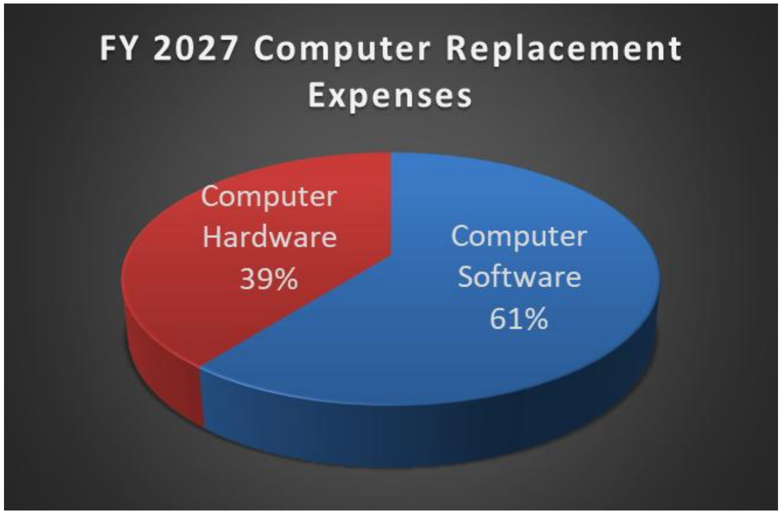
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
429200	Computer Software	This amount decreased by $48,017 as we are better tracking our software expenses.	Yes	Sustainable Bountiful

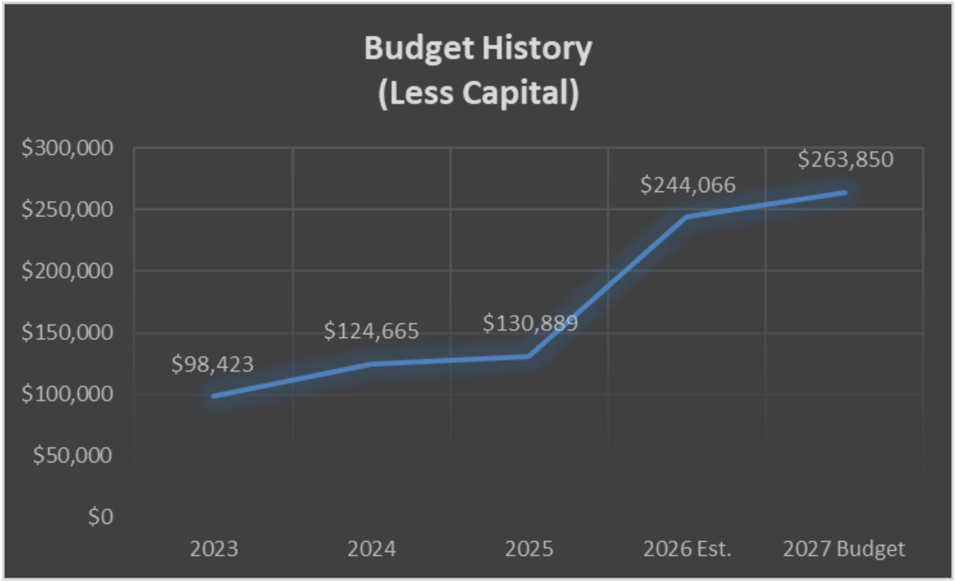
Performance Measures

Priority Objective:							
Department Strategy:	Pay-as-you-go accumulation of resources to replace needed equipment and software city-wide.						
			Performance Measures				
Performance Indicator:	FY2024 Actual		FY2025 Actual		FY2026 Target		FY2027 Budget
Desktops Replaced	30		30		30		25
Laptops Replaced	12		21		14		12

Computer Replacement Budget Graphs







Computer Replacement Budget

COMPUTER REPLACEMENT Account Number		Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
REVENUES												
614000	341000	Charges For Equip Maint	68,483	55,150	58,000	394,917	0	394,917	245,500		192,723	(52,777)
614000	341100	Charges For Softwre Maint	28,994	69,510	73,000	0	0	0	208,017		159,230	(48,787)
616010	361000	Interest & Investment Earnings	225	1,914	(253)	6,078	5,000	11,078	1,250		1,250	0
616010	361200	InvestmntUnrealized(Gain)/Loss	(3)	26	55	0	0	0	0		0	0
616000	369000	Sundry Revenues	0	0	1,740	630	0	630	0		0	0
												0
TOTAL REVENUE			97,699	126,601	132,541	401,625	5,000	406,625	454,767	0	353,203	(101,564)
OPERATIONS & MAINTENANCE EXPENSES												
616100	425000	Equip Supplies & Maint	938	0	0	0	0	0	0		0	0
616100	429200	Computer Software	28,994	69,510	79,791	166,593	6,000	172,593	208,017		160,000	(48,017)
616100	431040	Bank & Investment Account Fee	8	5	(1)	47	0	47	50		50	0
616100	429300	Computer Hardware	68,483	55,150	51,099	50,426	21,000	71,426	120,500		103,800	(16,700)
TOTAL OPERATIONS & MAINTENANCE EXPENSE			98,423	124,665	130,889	217,066	27,000	244,066	328,567	0	263,850	(64,717)
EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS			(724)	1,936	1,652	184,559	(22,000)	162,559	126,200	0	89,353	(36,847)
COMPUTER REPLACEMENT - CAPITAL PROJECTS												
616100	474500	Machinery & Equipment	0	0	0	0	0	0	0		80,000	80,000
TOTAL CAPITAL EXPENSES			0	0	0	0	0	0	0	0	80,000	80,000
TOTAL COMPUTER REPLACEMENT EXPENSES			98,423	124,665	130,889	217,066	27,000	244,066	328,567	0	343,850	15,283
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS			(724)	1,936	1,652	184,559	(22,000)	162,559	126,200	0	9,353	(116,847)
OPERATING TRANSFERS IN (OUT)												
		Use of (Addition to) Fund Balance						0	(126,200)		(9,353)	116,847
NET OPERATING TRANSFERS			0	0	0	0	0	0	(126,200)	0	(9,353)	116,847
NET EARNINGS (LOSS)			(724)	1,936	1,652	184,559	(22,000)	162,559	0	0	0	0

Liability Insurance Fund

Department Description

The City Attorney administers the City's Liability Fund and is responsible for managing all claims and lawsuits filed against the City. This includes investigating claims, coordinating with the City's insurance carriers and risk pools, negotiating settlements when appropriate, and consulting with outside counsel when specialized litigation support is required.

Because accidents, property damage, and other incidents cannot be predicted, the number of claims and associated costs can vary significantly from year to year. Bountiful City is self-insured for liability claims up to $500,000 and maintains commercial liability insurance coverage for amounts between $500,000 and $10,000,000.

The Liability Fund provides the financial mechanism for responding to claims, managing litigation risk, and protecting the City's financial stability while ensuring claims are handled in a timely and lawful manner.

Major Roles & Critical Functions

- Investigate, respond to, and manage all claims and litigation involving Bountiful City.
- Coordinate with insurance carriers, third-party administrators, and outside counsel regarding liability claims and defense strategy.
- Negotiate settlements and manage litigation to reduce financial exposure to the City.
- Administer the City's Liability Fund and monitor claim trends and risk exposure.
- Provide education and training to City employees and departments to promote safety and reduce liability risks.

Fiscal Year Priorities

- Defend the City in active litigation matters and resolve claims in a cost-effective manner.
- Continue monitoring claim trends and work with departments to identify and reduce operational risks.
- Provide management and supervisory training to reduce liability exposure, particularly in areas involving personnel management, public interactions, and operational safety.

Operational Budget Highlights

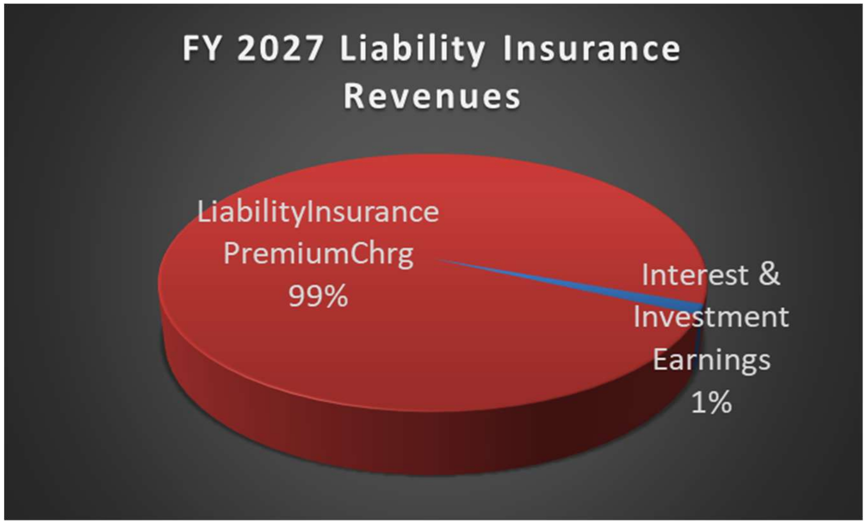
Personnel Services

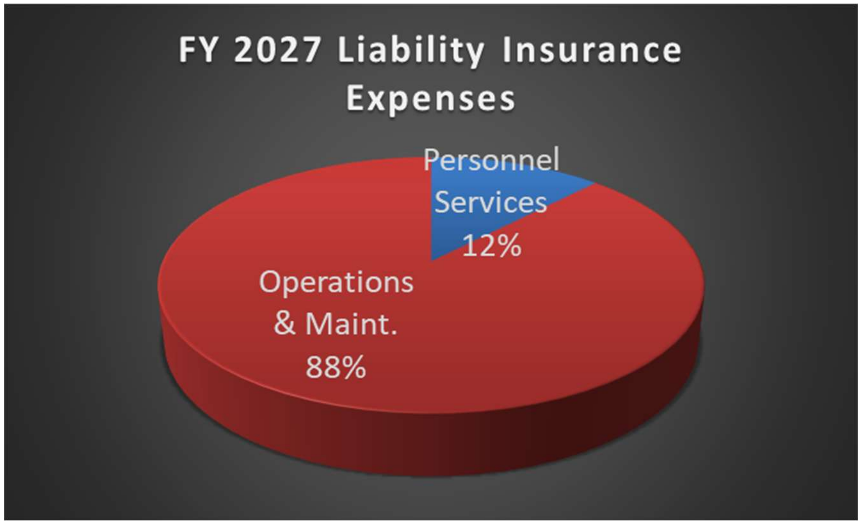
GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
636300-451150	Liability Claims/Deductible	This amount is based on our predicted Insurance Rate 2% increase.	Yes	Open, Accessible, and Interactive Government

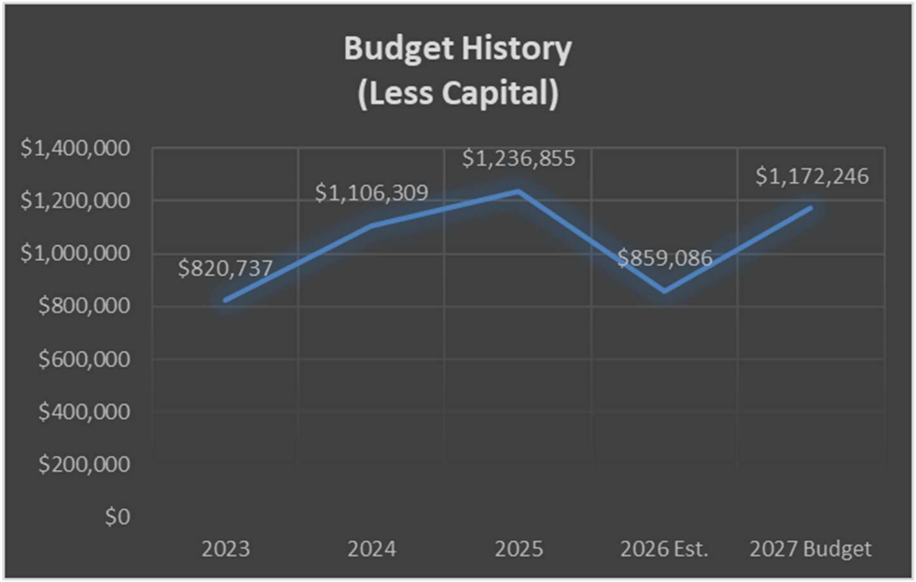
Performance Measures

Tier 1	*Open, Accessible, & Interactive Government*				
Priority Objective:	*Customer relations and Professional well trained staff*				
Department Strategy:	Prosecute cases in an efficient and professional manner.				
		Performance Measures			
		FY2024 Actual	FY2025 Actual	FY2025 Target	FY2026 Budget
Performance Indicator:	Number of claims filed.	32	17	30	30

Liability Insurance Budget Graphs







Liability Insurance Budget

1	LIABILITY INSURANCE										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			2023	2024	2025	Actual	Estimate	2026 Est.	2026 Budget	2026 Budget	2027 Budget	Change	3
4	LIABILITY INSURANCE FUND													4
5	OPERATING REVENUES													5
6	636010	361000	Interest & Investment Earnings	34,750	41,437	29,178	5,488	6,000	11,488	21,000		10,920	(10,080)	6
7	636010	361200	InvestmntUnrealized(Gain)/Loss	(10,966)	10,180	3,212	0	0	0	0		0	0	7
8	637000	380300	LiabilityInsurancePremiumChrg	591,497	706,782	651,266	623,039	0	623,039	780,000		831,172	51,172	8
9	TOTAL REVENUE			615,280	758,399	683,656	628,527	6,000	634,527	801,000	0	842,092	41,092	9
10														10
11	OPERATING EXPENSES													11
12	PERSONNEL SERVICES													12
13	636300	411000	Salaries - Perm Employees	79,792	82,687	80,142	42,815	47,498	90,313	90,313		97,664	7,351	13
14	636300	413010	FICA & Medicare Payroll Taxes	5,182	5,264	5,888	2,826	4,083	6,909	6,909		7,471	562	14
15	636300	413020	Employee Medical Ins	9,748	10,468	12,401	6,266	8,287	14,553	14,553		13,659	(894)	15
16	636300	413030	Employee Life Ins	410	397	365	184	323	507	507		537	30	16
17	636300	413040	State Retirement & 401 K	8,092	10,061	17,607	6,804	8,031	14,835	14,835		15,066	231	17
18	636300	491640	WorkersCompPremiumCharge-ISF	260	1,539	1,489	2,086	2,700	4,786	4,786		5,176	390	18
19	TOTAL PERSONNEL SERVICES			103,483	110,416	117,892	60,982	70,922	131,904	131,903	0	139,574	7,671	19
20														20
21	OPERATIONS & MAINTENANCE													21
22	636300	423000	Travel & Training	0	0	178	12	400	412	500		500	0	22
23	636300	431000	Profess & Tech Services	79,194	42,721	115,471	5,319	45,000	50,319	50,000		50,000	0	23
24	636300	431040	Bank & Investment Account Fees	599	100	171	39	300	339	500		500	0	24
25	636300	431100	Legal And Auditing Fees	292	621	11,569	19,225	(19,225)	0	310		500	190	25
26	636300	451100	Insurance & Surety Bonds	591,497	706,782	657,114	623,039	0	623,039	814,875		861,172	46,297	26
27	636300	451150	Liability Claims/Deductible	45,672	245,669	334,460	3,072	50,000	53,072	120,000		120,000	0	27
28	TOTAL OPERATIONS & MAINTENANCE			717,254	995,893	1,118,963	650,707	76,475	727,182	986,185	0	1,032,672	46,487	28
29														29
30	TOTAL OPERATING EXPENSES			820,737	1,106,309	1,236,855	711,689	147,397	859,086	1,118,088	0	1,172,246	54,158	30
31														31
32	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS			(205,457)	(347,910)	(553,199)	(83,162)	(141,397)	(224,559)	(317,088)	0	(330,154)	(13,066)	32
33														33
34	OPERATING TRANSFERS IN (OUT)													34
35			Use of (Addition to) Fund Balance						0	317,088		330,154	13,066	35
36	NET OPERATING TRANSFERS			0	0	0	0	0	0	317,088	0	330,154	13,066	36
37														37
38	NET EARNINGS (LOSS)			(205,457)	(347,910)	(553,199)	(83,162)	(141,397)	(224,559)	0	0	0	0	38

Workers' Compensation Fund

Department Description

The City Attorney's Office, in coordination with the Human Resources Department, oversees the City's workers' compensation program. As required by state law, claims are administered through the Workers Compensation Fund of Utah. Because workplace incidents and injuries can vary widely from year to year, claim frequency and treatment costs are difficult to predict.

Bountiful City participates in a self-insured program with excess liability coverage that provides statutory workers' compensation benefits. The City currently maintains a $500,000 retention limit before excess coverage applies.

Major Roles & Critical Functions

- Work with the Human Resources Department to administer the City's workers' compensation program.
- Provide education and training, including various safety training and physical site inspections of City facilities to help keep employees safe and minimize risk exposure of the city.
- Coordinate with the third-party administrator and Human Resources to manage claims, monitor costs, and reduce overall risk exposure to the City.

Fiscal Year Priorities

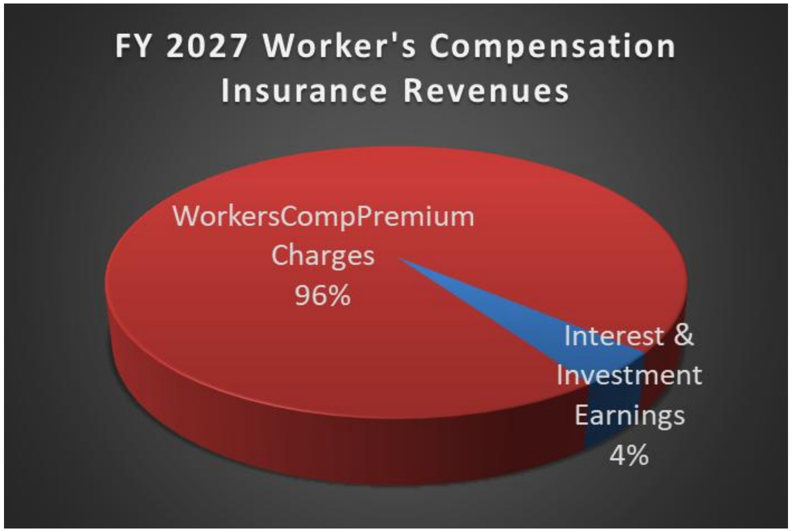
- Continue working with Human Resources to support employee safety initiatives and provide training to City departments.
- Collaborate with Human Resources and the third-party administrator to proactively manage claims and monitor trends to control workers' compensation costs.

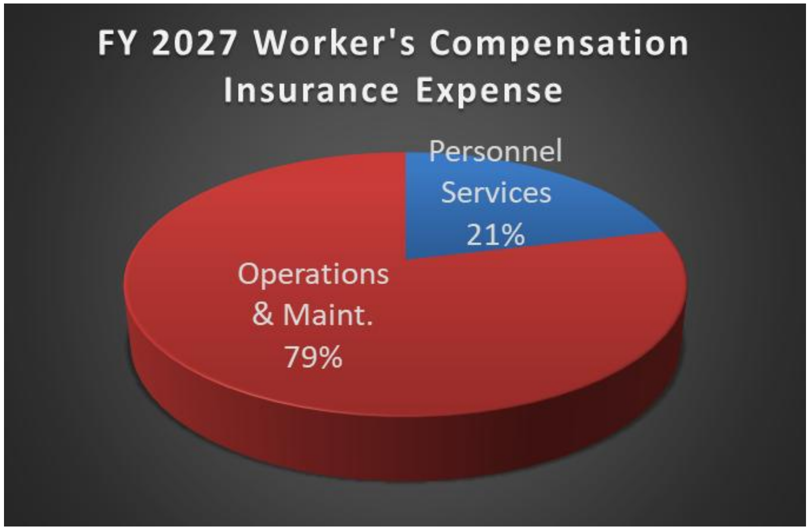
Operational Budget Highlights

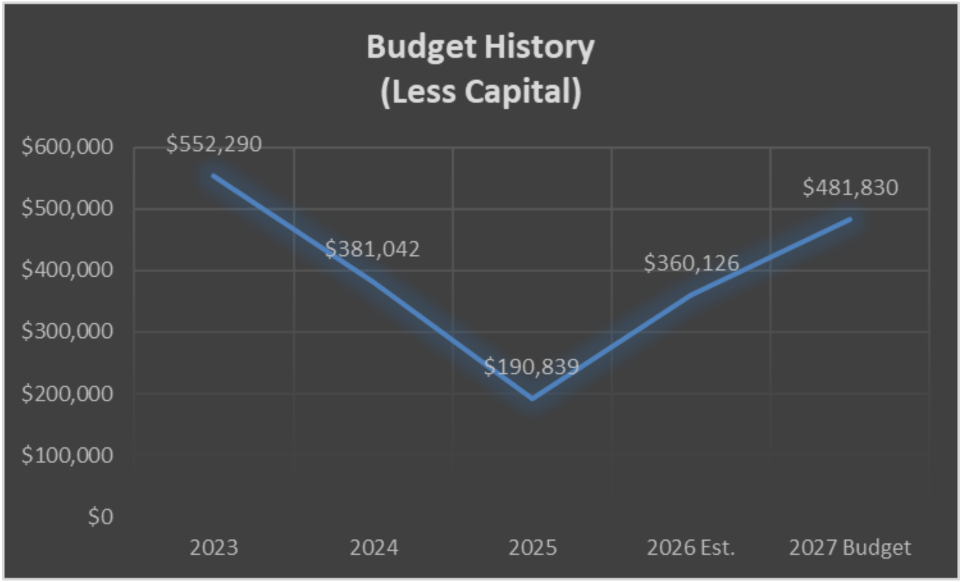
Personnel Services

GL Account #	Line Description	Budget Request Description	Ongoing budget request?	Policy Priority
451150	Liability Claims/Deductible	There is a 2% increase for the liability and claims.	Yes	Open, Accessible, and Interactive Government

Workers' Compensation Budget Graphs







Workers' Compensation Budget

Account Number	Account Description	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	6 Month Actual	6 Month Estimate	Fiscal Year 2026 Est.	Fiscal Year 2026 Budget	Amended Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Dollar Change
WORKERS COMPENSATION											
OPERATING REVENUES											
646010 361000	Interest & Investment Earnings	28,832	34,483	45,037	21,357	20,000	41,357	29,439		42,501	13,062
646010 361200	InvestmntUnrealized(Gain)/Loss	(11,178)	10,942	9,926	0	0	0	0		0	0
646000 369000	Sundry Revenues	19,489	235,680	61,908	0	0	0	0		0	0
647000 380400	WorkersCompPremiumCharges	321,799	343,251	368,894	422,587	0	422,587	924,039		972,548	48,509
TOTAL REVENUES		358,943	624,357	485,766	443,944	20,000	463,944	953,478	0	1,015,049	61,571
OPERATING EXPENSES											
PERSONNEL SERVICES											
646400 411000	Salaries - Perm Employees	51,252	56,915	57,211	29,511	31,041	60,552	61,052		72,968	11,916
646400 413010	FICA & Medicare Payroll Taxes	3,661	4,067	4,176	2,054	2,617	4,671	4,671		5,582	911
646400 413020	Employee Medical Ins	6,577	6,131	8,604	4,437	6,925	11,362	11,362		10,860	(502)
646400 413030	Employee Life Ins	272	275	251	128	326	454	454		504	50
646400 413040	State Retirement & 401 K	5,056	7,846	12,440	4,723	5,308	10,031	10,031		11,259	1,228
646400 491640	WorkersCompPremiumCharge-ISF	160	603	691	578	734	1,312	1,312		1,440	128
	TOTAL PERSONNEL SERVICES	66,978	75,837	83,373	41,431	46,951	88,382	88,882	0	102,612	13,730
OPERATIONS & MAINTENANCE											
646400 431000	Profess & Tech Services	6	30	0	0	1,000	1,000	2,000		2,000	0
646400 431040	Bank & Investment Account Fees	490	97	316	210	210	420	600		600	0
646400 431100	Legal And Auditing Fees	143	152	151	168	0	168	160		180	20
646400 435500	Admin Services - W/C	6,550	9,958	9,500	1,182	5,000	6,182	15,500		16,000	500
646400 451000	W/C Reinsurance Premiums	86,474	105,986	82,094	19,060	40,000	59,060	122,317		72,420	(49,897)
646400 451150	Liability Claims/Deductible	386,948	184,132	15,088	74,594	130,000	204,594	276,317		281,843	5,526
646400 461200	State Tax On Premium	4,701	4,850	318	160	160	320	6,175		6,175	0
TOTAL OPERATIONS & MAINTENANCE		485,312	305,205	107,466	95,374	176,370	271,744	423,069	0	379,218	(43,851)
TOTAL OPERATING EXPENSES		552,290	381,042	190,839	136,805	223,321	360,126	511,951	0	481,830	(30,121)
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		(193,347)	243,315	294,927	307,139	(203,321)	103,818	441,527	0	533,219	91,692
OPERATING TRANSFERS IN (OUT)											
	Use of (Addition to) Fund Balance						0	(441,527)		(533,219)	(91,692)
NET OPERATING TRANSFERS		0	0	0	0	0	0	(441,527)	0	(533,219)	(91,692)
NET EARNINGS (LOSS)		(193,347)	243,315	294,927	307,139	(203,321)	103,818	0	0	0	0

Bountiful City, Utah

Fiscal Year 2027 Operating & Capital Budget

Final Adopted Budget

Schedule of Fees & Charges: • Taxes • Fees • Charges for Services	

General Fees & Taxes

Description of Fee or Charge	Unit	FY2026 Fee/Charge	FY2027 Fee/Charge	(Change)	Comments (FY2027)
General Property Tax Rate	Dollar of Assessed Value	0.000697	0.000664	(0.00003)	General Purposes
Debt Service Property Tax Rate	Dollar of Assessed Value	0.000092	0.000104	0.00001	Debt Service
	Combined City Property Tax Rate	**0.000789**	**0.000768**	(0.00002)	
Sales Tax	Taxable Sales	1.00%	1.00%	0.00%	Time of sale
RAP Tax	Taxable Sales	0.10%	0.10%	0.00%	Time of sale
Municipal Transient Room Tax	Taxable Sales	1.00%	1.00%	0.00%	Time of sale
Local Option Transportation	Taxable Sales	0.25%	0.25%	0.00%	Time of sale
Motor and Special Fuels	Per Gallon	$0.294	$0.294	$0.00	Shared based on formula
Franchise Taxes:					
Electricity	Energy consumption	6.00%	6.00%	0.00%	Monthly
Telephone	All Services	3.50%	3.50%	0.00%	Monthly
Natural Gas	Energy consumption	6.00%	6.00%	0.00%	Monthly
Cable	Basic Service	5.00%	5.00%	0.00%	Monthly
E911 Surcharge Fee	Line of service	$0.71	$0.71	$0.00	Monthly

Finance & Administrative Fees

Description of Fee or Charge	Unit	FY2026 Fee/Charge	FY2027 Fee/Charge	(Change)	Comments (FY2027)
Photocopies:					
Standard 8 1/2" x 11"	Each	$0.10	$0.10	$0.00	
Color 8 1/2" x 11"	Each	$0.30	$0.30	$0.00	
Large printout	Each	$0.20	$0.20	$0.00	
Color - Large printout	Each	$0.60	$0.60	$0.00	
Recording of Council Meetings:					
Digital copy	Each	$5.00	$5.00	$0.00	Emailed (subject to file size constraints) or on customer supplied media
Digital copy	Each	$10.00	$10.00	$0.00	USB drive
Franchise Application Fee	Each	$500.00	$500.00	$0.00	Reference Bountiful City Code Section 11-1-402

Public Safety Fees

Description of Fee or Charge	Unit	FY2026 Fee/Charge	FY2027 Fee/Charge	(Change)	Comments (FY2027)
Police report	Record	$10.00	$10.00	$0.00	
Pictures:					
Quantity 5 and below	Each	No charge			
Quantity 6 to 24	Each	$25.00	$25.00	$0.00	
Quantity 25 and higher	Each	$50.00	$50.00	$0.00	
Audio/Video requests	Each	$50.00	$50.00	$0.00	For larger requests requiring more time than 15 minutes an additional $20 per hour will be charged
Semi-annual sex offender registry	Each	$25.00	$25.00	$0.00	
Onsite officer presence	Hour	$100.00	$100.00	$0.00	
Finger printing	Each	$25.00	$25.00	$0.00	

Streets Fees

Description of Fee or Charge	Unit	FY2026 Fee/Charge	FY2027 Fee/Charge	(Change)	Comments (FY2027)
Signs	Each	$44.00	$44.00	$0.00	Name sign (two per pole)
	Each	$57.00	$57.00	$0.00	30 inch stop sign (high intensity)
	Each	$86.00	$86.00	$0.00	36 inch stop sign (high intensity)
	Each	$45.00	$45.00	$0.00	30 inch yield sign (high intensity)
	Each	$50.00	$50.00	$0.00	2" x 2" x 10' Telespar post
	Each	$20.00	$20.00	$0.00	3 foot anchor and anchor bolt
Equipment Charge	Hour	$35.00	$35.00	$0.00	Pick up truck
	Hour	$40.00	$40.00	$0.00	One ton dump truck
	Hour	$123.00	$123.00	$0.00	Eight cubic yard dump truck
	Hour	$184.00	$184.00	$0.00	Twelve cubic yard dump truck
	Hour	$125.00	$125.00	$0.00	Flusher truck
	Hour	$82.00	$82.00	$0.00	Elgin sweeper truck
	Hour	$64.00	$64.00	$0.00	Bobcat
	Hour	$110.00	$110.00	$0.00	Backhoe
	Hour	$109.00	$109.00	$0.00	John Deere Loader
	Hour	$232.00	$232.00	$0.00	John Deere Grader
	Hour	$98.00	$98.00	$0.00	Large Roller
	Hour	$67.00	$67.00	$0.00	Small Roller
	Hour	$503.00	$503.00	$0.00	Paver
	Hour	$503.00	$503.00	$0.00	Mill
	Hour	$25.00	$25.00	$0.00	Chain Saw
	Hour	$40.00	$40.00	$0.00	Portable Welder
Shop Charge	Hour	$35.00	$35.00	$0.00	City departments
	Hour	$150.00	$150.00	$0.00	Outside City
Labor	Hour	$30.50	$30.50	$0.00	Regular labor cost
	Hour	$45.60	$45.60	$0.00	Overtime labor cost
Sandbags	Each	$0.56	$0.56	$0.00	
Construction Site Debris Clean-up	Hour	$500.00	$500.00	$0.00	After second call (one hour minimum)
Snow removal Emergency only	Hour	$200.00	$200.00	$0.00	Plow and truck (2 Hour minimum)

		FY2026		FY2027		
		Summer	Winter	Summer	Winter	
Asphalt	Ton	$54.00	$105.00	$54.00	$130.00	Per ton for overlay
Asphalt cut repair	Base fee	$150.00	$200.00	$175.00	$225.00	Less than 25 square feet
	Square foot	$6.00	$8.00	$7.00	$10.00	25 to 500 square feet
						Larger contact Street Department
	Square foot	$2.00	$3.00	$3.00	$4.00	City departments
Asphalt sawing	Lineal foot	$3.25		$3.25		

Engineering Fees

Description of Fee or Charge	Unit	FY2026 Fee/Charge	FY2027 Fee/Charge	(Change)	Comments
Photocopies					
8 1/2" x 11"	Each	$0.10	$0.10	$0.00	
11" x 17"	Each	$0.20	$0.20	$0.00	
18" x 24"	Each	$3.00	$3.00	$0.00	
24" x 36"	Each	$6.00	$6.00	$0.00	
Custom maps (printed, size not listed below)	Sq. Ft.	$3.00	$3.00	$0.00	
8 1/2" x 11"	Each	$3.00	$3.00	$0.00	
11" x 17"	Each	$5.00	$5.00	$0.00	
24" x 36"	Each	$18.00	$18.00	$0.00	
Add for Aerial Photos	Base	$15.00	$15.00	$0.00	up to 0.25 hrs Addtl Staff time +$75/hr
Electronic CAD Files:					
City Base Map (incl. Street Names, Parcels, Addresses	Each	$50.00	$50.00	$0.00	Plus $25 per layer added, (w/ email delivery)
Encroachment Permits					
Utility / Street Cut First 100 feet	Each	$75.00	$75.00	$0.00	$75.00
Utility / Street Cut Addtional 100 feet	Each	$30.00	$30.00	$0.00	$30.00
Traffic Control or Street Closure	Each	$25.00	$25.00	$0.00	Franchised Utilities or Service Districts
Residential Project - Temp. Traffic Control/Closure	Each	No Fee	No Fee		Residential Streets ONLY
Work w/o Permit (non-emergency)	Each	2x Permit Fee	2x Permit Fee		Per Engineering Dept. Policy
Concrete Fees					Per current contract rate
Concrete Replacement Cost Sharing Program	Varies				+10% Administrative Fee
Easement Release Application	Each	$100.00	$100.00	$0.00	Plus Current Davis Co. Recording Fees
Recording and Mileage	per current IRS determination				R/T to Farmington = 16 miles
Subdivision Checking Fees					
Recording and Mileage	per current IRS determination				R/T to Farmington = 16 miles
Bond Administrative Fee		0.5%	1.0%	0.5%	Of bond amount
Building Permits (plus State Permit Fee, where applicable)					
Residential Building Permit Application Fee - New Home	Each*	$500.00	$500.00	$0.00	
Residential Building Permit Application Fee - Addition	Each*	$100.00	$100.00	$0.00	
Residential Building Permit Application Fee - Remodel	Each*	$100.00	$100.00	$0.00	
Commercial Building Permit Application Fee	Each*	65% of Permit Fee			No change in % between fiscal years
*- Application Fees will be credited to the total cost of the Building Permit					No change in % between fiscal years
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	$75.00	$0.00	
Re-Inspection Fee	Each	$100.00	$100.00	$0.00	>= 3rd Inspection (Notice after 2nd Inspection)
Building Permit Re-Instatement Fee	Each		$100.00		For expired permits that are not complete
Building Valuation is based on current ICC valuation data					Per 1997 Uniform Administrative Code
South Davis Metro Fire Impact Fees are collected on behalf of the SDMF District		$644.00	$644.00	$0.00	This is the base impact fee but it can vary. These are charged per the SDMF impact fee study.

Engineering Fees (continued)

Description of Fee or Charge	Unit	FY2026 Fee/Charge	FY2027 Fee/Charge	(Change)	Comments
Street Damage Cash Deposit					
New Single Family Residential	Each	$3,000.00	$4,000.00	$1,000.00	per Access (Drive Approach)
Multi-Family Residential	Each	$3,000.00	$4,000.00	$1,000.00	per Access (Drive Approach)
New Commercial	Each	$4,000.00	$5,000.00	$1,000.00	per Access (Drive Approach)
Single Family Addition	Each	$1,500.00	$2,000.00	$500.00	
Multi-Family Addition	Each	$1,500.00	$2,000.00	$500.00	
Commercial Remodel	Each	$1,500.00	$3,500.00	$2,000.00	
Commercial Addition	Each	$3,000.00	$3,500.00	$500.00	
Retaining, Pool, Accessory Structure, Deck >500 sqft.	Each	$1,500.00	$2,000.00	$500.00	
Storm Water Fees					
Review SWPPP	Base	$150.00	$150.00	$0.00	up to 2 hrs Addtl Staff time +$75/hr
Review Retention Design	Base	$150.00	$150.00	$0.00	up to 2 hrs Addtl Staff time +$75/hr
Review & Record Maintenance Agreement	Base	$75.00	$75.00	$0.00	Plus Current Davis Co. Recording Fees
Recording and Mileage	per current IRS determination				R/T to Farmington = 16 miles
Preconstructon Meeting	Base	$150.00	$150.00	$0.00	up to 2 hrs Addtl Staff time +$75/hr
Initial Inspection	Each	$75.00	$75.00	$0.00	
Monthly Inspections (6 Mo.)	Each	$360.00	$360.00	$0.00	
Termination of SWPPP	Each	$75.00	$75.00	$0.00	
Long Term Facility Installation Inspections	Base	$150.00	$150.00	$0.00	up to 2 hrs Addtl Staff time +$75/hr
Long Term Facility O&M Inspections	Hourly	$75.00	$75.00	$0.00	

Parks Fees

Description of Fee or Charge	Unit	FY2026 Fee/Charge	FY2027 Fee/Charge	(Change)	Comments
Farmer's Market Fee	Per Vendor - Fresh Fruits & Vegetables Farmer	$15.00	$15.00	$0.00	Per week (rates discounted for approved annual vendors)
Farmer's Market Fee	Per Vendor - Merchandise / Crafts / Other	$20.00	$20.00	$0.00	Per week (rates discounted for approved annual vendors)
Farmer's Market Fee	Per Vendor - Food Items	$25.00	$25.00	$0.00	Per week (rates discounted for approved annual vendors)
Farmer's Market Fee	Per Vendor - Food Truck	$25.00	$25.00	$0.00	Per week (rates discounted for approved annual vendors)
Large Bowery	Resident	$50.00	$50.00	$0.00	Half day
Large Bowery	Non-Resident	$100.00	$100.00	$0.00	Half day
Small Bowery	Resident	$25.00	$25.00	$0.00	Half day
Small Bowery	Non-Resident	$50.00	$50.00	$0.00	Half day
Large Bowery	Resident	$100.00	$100.00	$0.00	All day
Large Bowery	Non-Resident	$200.00	$200.00	$0.00	All day
Small Bowery	Resident	$50.00	$50.00	$0.00	All day
Small Bowery	Non-Resident	$100.00	$100.00	$0.00	All day
Stage	Without Admission/Resident	$50.00	$50.00	$0.00	All Day
Stage	Without Admission/Non-Resident	$100.00	$100.00	$0.00	All Day
Stage	With Admission/Resident	$100.00	$100.00	$0.00	All Day
Stage	With Admission/Non-Resident	$200.00	$200.00	$0.00	All Day

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

Tennis Court Reservation Fee	Commercial Use	$5.00	$5.00	$0.00	for 90 minutes / Court

Courts available for reservation: (2) Mueller Park, (2) Five Points, (2) Golf Course, (2) Firefighters
Reservation Sessons: 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 Fees	Unit	FY2026 Fee	FY2027 Fee	(Change)	Comments (FY2027)
Annual License Fees					
New/Renewal Home Occupation License	Each	$50.00	$50.00	$0.00	
New/Renewal Commercial Business License	Each	$50.00	$50.00	$0.00	Additional $5 per full-time employee and $2 per part-time employee, $500 max.
Rental Unit License	Each	$50.00	$50.00	$0.00	Additional of $30 per unit, $500 max.
Beer/Liquor License Initial Application	Each	$200.00	$200.00	$0.00	
Beer/Liquor Annual License	Each	$300.00	$300.00	$0.00	
Beer License Single Event	Each	$200.00	$200.00	$0.00	One time fee per event.
Amusement Devices	Each	$15.00	$15.00	$0.00	Per device.
Temporary/Seasonal License	Each	$50.00	$50.00	$0.00	
Fireworks License	Each	$125.00	$125.00	$0.00	Per stand. Outdoor sales only: An additional $300 refundable bond is required for site clean-up.
Ice Cream Vendor (cart/vehicle) License	Each	$100.00	$100.00	$0.00	
Sexual Oriented Business License	Each	$500.00	$500.00	$0.00	
Sexual Oriented Business Employee License	Each	$50.00	$50.00	$0.00	
Sidewalk Café License	Each	$50.00	$50.00	$0.00	

Renewals:
All licenses (above) expire December 31st of each year and are to be renewed January 1st.
A 25% penalty is charged against any license which has not been renewed by February 15th.
A 50% penalty is charged against any license which has not been renewed by April 1st.
A 100% penalty is charged against any license which has not been renewed by June 30th.

Description of Fees	Unit	FY2026 Fee	FY2027 Fee	(Change)	Comments (FY2027)
Land Use Application Fees					
Lot Line Adjustment	Each	$600.00	$600.00	$0.00	
Determination of Non-Compliance/Non-Conformance	Each	$450.00	$450.00	$0.00	
Home Occupation Conditional Use Permit	Each	$275.00	$275.00	$0.00	
Accessory Dwelling Unit Conditional Use Permit - Detached	Each	$425.00	$425.00	$0.00	
Accessory Dwelling Unit Permit - Internal	Each	$125.00	$125.00	$0.00	
Architectural & Site Plan Review - Non-Residential	Each	$1,500.00	$1,500.00	$0.00	
Architectural & Site Plan Review - Multi-family/Mixed-Use	Each	$1,600.00	$1,600.00	$0.00	
Single-Family Residential Site Plan Review	Each	$975.00	$975.00	$0.00	For development requiring special review.
Conditional Use Permit	Each	$950.00	$950.00	$0.00	
Variance	Each	$1,150.00	$1,150.00	$0.00	
Subdivision Plats/Plat Amendments/etc.	Each	$850.00	$850.00	$0.00	
Plat Re-review Fee (Subdivision/PUD/Condominium)	Each	$15.00	$15.00	$0.00	Per lot review beyond the first review.
Land Use Code Text Amendment	Each	$2,000.00	$2,000.00	$0.00	
Zoning Map Amendment	Each	$2,000.00	$2,000.00	$0.00	
ADA and FFHA Accomodation Review	Each	$475.00	$475.00	$0.00	
Appeal of Land Use Decision - Intial Fee	Each	$2,100.00	$2,100.00	$0.00	See Note 1.
Chicken License (Permit)	Each	$25.00	$25.00	$0.00	
Short-Term Rental Permit	Each	$225.00	$225.00	$0.00	See note 2.
Notice of an Additional Kitchen Deed Restriction	Each	$50.00	$50.00	$0.00	
Sign Permit	Each				See Engineering Dept. Fees (building permits).

Notes
1. Once the Administrative Law Judge (ALJ) has issued a final decision, the appellant shall pay one-half of the actual cost charged by the ALJ. The appellant may be required to pay additional costs or may receive a reimbursement depending on the final cost of the ALJ and the amount of the initial fee paid.
2. If the property already has an approved Accessory Dwelling Unit (ADU) or an ADU application is submitted concurrently, the fee shall be $100.00.

Storm Water Fees

Description of Fee or Charge	Unit	FY2026 Fee/Charge	FY2027 Fee/Charge	(Change)	Comments (FY2027)
Storm Water Fee	ERU	$9.25	$9.25	$0.00	
Monthly finance charge on past due balances		1.50%	1.50%	0%	
Storm Water Impact Fee - Bountiful Code Section 6.14.102(a)					
Single Family Residential	Acre	$2,100.00	$2,100.00	$0.00	3,828 square feet of impervious surface
Multi-Family Residential	Acre	$2,350.00	$2,350.00	$0.00	equals one Equivalent Residential Unit (ERU)
Commercial / Retail	Acre	$3,500.00	$3,500.00	$0.00	18% annual rate; $10.00 minimum charge at 30 days

Notes:

Single Family -

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

Duplex -

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

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

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

Commercial -

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

Fiber Fees

Description of Fee or Charge	Unit	FY2026 Fee/Charge	FY2027 Fee/Charge	(Change)	Comments (FY2027)
Residential Customers					
Monthly Transport Service Fee (assessed by UTOPIA & Internet Service Provider (ISP)):					
250 Megabits per second (Mbps)	Each	$27.00	$27.00	$0.00	
1 Gigabits per second (Gbps)	Each	$31.00	$31.00	$0.00	
2.5 Gigabits per second (Gbps)	Each	$45.00	$45.00	$0.00	
10 Gigabits per second (Gbps)	Each	$60.00	$60.00	$0.00	
Infrastructure Fee (assessed by Bountiful City):					
250 Megabits per second (Mbps)	Each	$38.00	$38.00	$0.00	
1 Gigabits per second (Gbps)	Each	$38.00	$38.00	$0.00	
2.5 Gigabits per second (Gbps)	Each	$38.00	$38.00	$0.00	
10 Gigabits per second (Gbps)	Each	$44.00	$44.00	$0.00	
Residential Refresh and Replacement Fee (assessed by UTOPIA)	Each	$8.00	$8.00	$0.00	$2 retained by UTOPIA and $6.50 to be remitted to Bountiful City

Non-Residential Customers

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

> Services within Bountiful – 50%

> Point-to-Point Transport Services with one end-point within

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

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

Water Fees

Monthly Service Charges:

Service Diameter	Base Water Use (Gallons)	Base Water Rate FY 26	FY27	Tier 1 (Gallons)	Rate $/kgal FY26	FY27	Tier 2 (Gallons)	Rate $/kgal FY26	FY27	Tier 3 (Gallons)	Rate $/kgal FY26	FY27	Tier 4 (Gallons)	Rate $/kgal FY26	FY27	Tier 5 (Gallons)	Rate $/kgal FY26	FY27
5/8"	0-5,000	$ 27.49	$ 28.31	5,001-70,000	$ 2.30	$ 2.37	70,001-100,000	$ 2.53	$ 2.61	100,001-200,000	$2.77	$ 2.85	200,001-400,000	$ 3.67	$ 3.78	>400,001	$ 6.12	$ 6.30
1"	0-7,000	$ 38.90	$ 40.07	7,001-70,000	$ 2.30	$ 2.37	70,001-100,000	$ 2.53	$ 2.61	100,001-200,000	$2.77	$ 2.85	200,001-400,000	$ 3.67	$ 3.78	>400,001	$ 6.12	$ 6.30
1.5"	0-14,000	$ 69.62	$ 72.02	14,001-80,000	$ 2.30	$ 2.37	80,001-100,000	$ 2.53	$ 2.61	100,001-200,000	$2.77	$ 2.85	200,001-400,000	$ 3.67	$ 3.78	>400,001	$ 6.12	$ 6.30
2"	0-22,000	$106.03	$ 109.21	22,001-90,000	$ 2.30	$ 2.37	90,001-100,000	$ 2.53	$ 2.61	100,001-200,000	$2.77	$ 2.85	200,001-400,000	$ 3.67	$ 3.78	>400,001	$ 6.12	$ 6.30
3"	0-40,000	$188.64	$ 194.30	40,001-200,000	$ 2.30	$ 2.37	200,001-300,000	$ 2.53	$ 2.61	300,001-400,000	$2.77	$ 2.85	400,001-500,000	$ 3.67	$ 3.78	>500,001	$ 6.12	$ 6.30
4"	0-65,000	$304.92	$ 314.07	65,001-200,000	$ 2.30	$ 2.37	200,001-300,000	$ 2.53	$ 2.61	300,001-400,000	$2.77	$ 2.85	400,001-500,000	$ 3.67	$ 3.78	>500,001	$ 6.12	$ 6.30
6"	0-125,000	$585.58	$ 603.15	125,001-200,000	$ 2.30	$ 2.37	200,001-300,000	$ 2.53	$ 2.61	300,001-400,000	$2.77	$ 2.85	400,001-500,000	$ 3.67	$ 3.78	>500,001	$ 6.12	$ 6.30

Service Diameter	Base Water Use (Gallons)	Base Water Rate FY 26	FY27	Tier 1 (Gallons)	Rate $/kgal FY26	FY27	Tier 2 (Gallons)	Rate $/kgal FY26	FY27	Tier 3 (Gallons)	Rate $/kgal FY26	FY27	Tier 4 (Gallons)	Rate $/kgal FY26	FY27	**Tier 5** (Gallons)	Rate $/kgal FY26	FY27
5/8"	0-5,000	$ 30.30	$ 31.21	5,001-70,000	$ 2.54	$ 2.62	70,001-100,000	$ 2.81	$ 2.89	100,001-200,000	$3.06	$ 3.15	200,001-400,000	$ 3.67	$ 3.78	>400,001	$ 6.12	$ 6.30
1"	0-7,000	$ 43.55	$ 44.86	7,001-70,000	$ 2.54	$ 2.62	70,001-100,000	$ 2.81	$ 2.89	100,001-200,000	$3.06	$ 3.15	200,001-400,000	$ 3.67	$ 3.78	>400,001	$ 6.12	$ 6.30
1.5"	0-14,000	$ 78.46	$ 80.81	14,001-80,000	$ 2.54	$ 2.62	80,001-100,000	$ 2.81	$ 2.89	100,001-200,000	$3.06	$ 3.15	200,001-400,000	$ 3.67	$ 3.78	>400,001	$ 6.12	$ 6.30
2"	0-22,000	$118.90	$ 122.47	22,001-90,000	$ 2.54	$ 2.62	90,001-100,000	$ 2.81	$ 2.89	100,001-200,000	$3.06	$ 3.15	200,001-400,000	$ 3.67	$ 3.78	>400,001	$ 6.12	$ 6.30
3"	0-40,000	$211.90	$ 218.26	40,001-200,000	$ 2.54	$ 2.62	200,001-300,000	$ 2.81	$ 2.89	300,001-400,000	$3.06	$ 3.15	400,001-500,000	$ 3.67	$ 3.78	>500,001	$ 6.12	$ 6.30
4"	0-65,000	$342.82	$ 353.10	65,001-200,000	$ 2.54	$ 2.62	200,001-300,000	$ 2.81	$ 2.89	300,001-400,000	$3.06	$ 3.15	400,001-500,000	$ 3.67	$ 3.78	>500,001	$ 6.12	$ 6.30
6"	0-125,000	N/A	N/A			N/A			N/A			N/A			N/A			N/A

FY2027

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

	Gallons	Rate	Charge
Base	7,000	$ 40.07	$ 40.07
Tier 1	3,000	$ 2.37	$ 7.11
Total	10,000		**$47.17**

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

	Gallons	Rate	Charge
Base	7,000	$ 44.86	$ 44.86
Tier 1	63,000	$ 2.62	$ 164.82
Tier 2	30,000	$ 2.89	$ 86.83
Tier 3	50,000	$ 3.15	$ 157.59
Total	150,000		**$ 454.10**

Water Fees (continued)

Description of Fee or Charge	Unit	FY2026 Fee/Charge	FY2027 Fee/Charge	(Change)	Comments (FY2027)
Impact Fee:					Ref: Bountiful City Code Title 6 Chap 14
Water Supply Impact Baseline Fee	1" Equivalent Connection	$1,300.00	$1,300.00	$0.00	
Water Storage Impact Baseline Fee	1" Equivalent Connection	$538.00	$538.00	$0.00	
Total Water Development Baseline Fee	1" Equivalent Connection	$1,838.00	$1,838.00	$0.00	For other connection sizes, see below
Equivalent Residential Connection Multipliers -					Multipliers to apply to baseline fee for other meter sizes
Meter size: (Pressurized Irrigation Areas)	Meter Size				
	5/8 x 3/4"	$735.20	$735.20	$0.00	Multiplier of 0.4
	3/4"	$1,102.80	$1,102.80	$0.00	Multiplier of 0.6
	1"	$1,838.00	$1,838.00	$0.00	Multiplier of 1
	1 1/2"	$3,676.00	$3,676.00	$0.00	Multiplier of 2
	2"	$7,352.00	$7,352.00	$0.00	Multiplier of 4
	3"	$17,644.80	$17,644.80	$0.00	Multiplier of 9.6
	4"	$30,878.40	$30,878.40	$0.00	Multiplier of 16.8
	6"	$67,638.40	$67,638.40	$0.00	Multiplier of 36.8
Meter size: (Non-Pressurized Irrigation Areas)					
	5/8 x 3/4"	$1,470.40	$1,470.40	$0.00	Multiplier of 0.8
	3/4"	$2,205.60	$2,205.60	$0.00	Multiplier of 1.2
	1"	$3,676.00	$3,676.00	$0.00	Multiplier of 2
	1 1/2"	$5,514.00	$5,514.00	$0.00	Multiplier of 3
	2"	$9,190.00	$9,190.00	$0.00	Multiplier of 5
	3"	$20,218.00	$20,218.00	$0.00	Multiplier of 11
	4"	$33,084.00	$33,084.00	$0.00	Multiplier of 18
	6"	$69,844.00	$69,844.00	$0.00	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)	3/4"	$1,500.00	$1,500.00	$0.00	
	1"	$1,825.00	$1,825.00	$0.00	
	1 1/2"	$4,265.00	$4,265.00	$0.00	
	2"	$4,675.00	$4,675.00	$0.00	
	4" & Larger or turbine meter	Consult Water Dept.	Consult Water Dept.		3" meters no longer available for new installation
	Pavement Repair	Consult Street Dept.	Consult Street Dept.		Consult Street Dept.

Water Fees (continued)

Description of Fee or Charge	Unit	FY2026 Fee/Charge	FY2027 Fee/Charge	(Change)	Comments (FY2027)
Connect/Disconnect/Reconnect/Collection Fees:					See Bountiful City Resolution 2002-08
All Customers					
a. Connect fee regular hours next day	Each service	$15.00	$15.00	$0.00	
b. Connect fee regular hours same day	Each service	$25.00	$25.00	$0.00	
c. Connect fee after hours	Each service	$50.00	$50.00	$0.00	
d. Collection / disconnect fee	Each service	$25.00	$25.00	$0.00	
e. Reconnect fee regular hours	Each service	$25.00	$25.00	$0.00	
f. Reconnect fee after hours	Each service	$90.00	$90.00	$0.00	
g. Return check fee	Each service	$15.00	$15.00	$0.00	
h. Monthly finance charge on past due balances	Monthly	1.50%	1.50%	0%	18% APR: $10.00 Min Chg @ 30 days past due
i. Damaged ERT replacment	Each service	$100.00	$100.00	$0.00	* ERT (Electronic Radio Transponder)
j. Meter Register and ERT replacement	Each service	$200.00	$200.00	$0.00	
k. Meter Lid Adjustment and Repair	Each service	$50.00	$50.00	$0.00	

Penalty Fees:					
Tampering with a meter	Per Violation	$100.00	$100.00	$0.00	Plus accumulated service charges
Outside watering during prohibited hours	Per Violation	$100.00	$100.00	$0.00	Other fees can apply during drought years

Equipment Rental Charges (not including operator):		Active Hourly Rate	Active Hourly Rate		
JD 410 Backhoe (Compactor)	Hourly	$50.00	$50.00	$0.00	
JD 410 Backhoe/Loader	Hourly	$50.00	$50.00	$0.00	
JD 60 Mini Excavator	Hourly	$50.00	$50.00	$0.00	
10-Wheel Dump Truck	Hourly	$50.00	$50.00	$0.00	
1 Ton Flatbed Dump Truck	Hourly	$15.00	$15.00	$0.00	
1/2 Ton 4 x 4 Pick up Truck	Hourly	$12.00	$12.00	$0.00	
5500 Cab/Chassis/Utility Bed Truck	Hourly	$24.00	$24.00	$0.00	
Pavement Saw (Diamond Blade) + Blade Wear	Hourly	$20.00	$20.00	$0.00	
Jack Hammer and Compressor	Hourly	$16.00	$16.00	$0.00	
2" Trash Pump	Hourly	$7.50	$7.50	$0.00	
Wacker 845 Y Rammer Compactor	Hourly	$17.00	$17.00	$0.00	
Small tap machine (3/4" to 2')	Hourly	$50.00	$50.00	$0.00	
Large tap machine (4" to 8")	Hourly	$175.00	$175.00	$0.00	

Labor Rates:	Regular Time	Overtime			
Operator Labor	$28.00/Hour	$42.00Hour			No change from prior fiscal year
Supervisor Labor	$38.00/Hour	$57.00/Hour			No change from prior fiscal year

Water Fees (continued)

Description of Fee or Charge	Unit	FY2026 Fee/Charge	FY2027 Fee/Charge	(Change)	Comments (FY2027)
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	$1,325.00 to $3,295.00, depending on size	No change	Additional charges may apply; consult Water Dept.
B. Water Dept excavates and backfills		$2,112.00 to $4,156.00, depending on size	$2,112.00 to $4,156.00, depending on size	No change	Additional charges may apply; consult Water Dept.
Fire Hydrant Installation:					
Materials (hydrant, pipe, lugs, gravel, gaskets, bolts, etc.)	Each unit	$4,810.00	$4,810.00	$0.00	Cost subject to change depending on matirials needed to complete the installation.
Labor (18 man hours)	Each unit	$504.00	$504.00	$0.00	
Equipment (backhoe, 10-wheel dump, pavement saw)	Each unit	$764.00	$764.00	$0.00	
Fire Hydrant Use:					
Hydrant Meter Deposit	Each	$1,600.00	$1,600.00	$0.00	
Hydrant Valve Deposit	Each	$500.00	$500.00	$0.00	
Meter or Valve Rental	First day	$10.00	$10.00	$0.00	
Meter or Valve Rental	Each subsequent day	$5.00	$5.00	$0.00	
Valve Only Rental	Per Day	$3.00	$3.00	$0.00	
Water Consumption	Per 1,000 gallons	$5.00	$5.00	$0.00	
Rental and Water Consumption If meter req't is waived	Flat fee	$25.00	$25.00	$0.00	

Light & Power Fees

Description of Fees	Unit	FY2026 Fee	FY2027 Fee	(Change)	Comments (FY2027)
STANDARD RATES:					
RESIDENTIAL (ER):					
Monthly customer charge	Monthly $	$15.37	$15.98	$0.61	Monthly charge per account
Energy charge per KWH for the first 400 KWH used	KWH Rate	0.1025	0.1066	0.0041	Energy charge per kilowatt hour used (KWH)
Energy charge per KWH for all additional KWH used	KWH Rate	0.1310	0.1362	0.0052	Energy charge per kilowatt hour used (KWH)
COMMERCIAL SMALL WITH NO DEMAND (ES):					
Monthly customer charge	Monthly $	$20.50	$21.32	$0.82	Monthly charge per account
Energy charge per kilowatt hour (KWH)	KWH Rate	0.1408	0.1464	0.0056	Energy charge per kilowatt hour used (KWH)
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS (EX):					
Monthly customer charge	Monthly $	$20.50	$21.32	$0.82	Monthly charge per account
Demand charge per kW for each kW in excess of 15kW	KWH Rate	11.3679	11.8226	0.4547	Energy charge per kilowatt used (KW)
Energy charge per KWH for the first 1,500 KWH	KWH Rate	0.1408	0.1464	0.0056	Energy charge per kilowatt hour used (KWH)
Energy charge per KWH for all additional KWH	KWH Rate	0.0815	0.0848	0.0033	Energy charge per kilowatt hour used (KWH)
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30kW (EC):					
Monthly customer charge	Monthly $	$76.86	$79.93	3.0700	Monthly charge per account
Demand charge per kW	KWH Rate	21.9650	22.8436	0.8786	Energy charge per kilowatt used (KW)
Energy charge per KWH	KWH Rate	0.0499	0.0519	0.0020	Energy charge per kilowatt hour used (KWH)
TEMPORARY (50 amps or less) (ET):					
Monthly equipment rental	Monthly $	$40.99	$42.63	$1.64	Monthly charge per account
Monthly customer charge	Monthly $	$20.50	$21.32	$0.82	Monthly charge per account
Energy charge per KWH	KWH Rate	0.1408	$0.15	0.0056	Energy charge per kilowatt hour used (KWH)
Note: service greater than 50 amps to be billed as COMMERCIAL.					
MUNICIPAL (BS):					(flat rate / unmetered - only for Bountiful City accounts)
Monthly customer charge	Monthly $	$20.50	$21.32	$0.82	Monthly charge per account
Energy charge per kilowatt hour (KWH)	KWH Rate	0.1408	0.1464	0.0056	Energy charge per kilowatt hour used (KWH)
NET METERING RATES (NO NEW INSTALLATIONS; EXISTING CUSTOMERS ONLY):					
RESIDENTIAL - NET METERING (END for charges, ENRC for credits):					
Monthly customer charge	Monthly $	$20.50	$21.32	$0.82	Monthly charge per account
Energy charge per KWH for the first 400 KWH used	KWH Rate	0.1025	0.1066	0.0041	Energy charge per kilowatt hour used (KWH)
Energy charge per KWH for all additional KWH used	KWH Rate	0.1310	0.1362	0.0052	Energy charge per kilowatt hour used (KWH)
Energy credit per KWH for all surplus generation	KWH Rate	0.0700	0.0650	(0.0050)	Energy charge per kilowatt hour used (KWH)
COMMERCIAL SMALL WITH NO DEMAND - NET METERING (ESN):					
Monthly customer charge	Monthly $	$25.62	$26.64	$1.02	Monthly charge per account
Energy charge per KWH for all net KWH used	KWH Rate	0.1408	0.1464	0.0056	Energy charge per kilowatt hour used (KWH)
Energy credit per KWH for all surplus generation	KWH Rate	0.0624	0.0624	0.0000	Energy charge per kilowatt hour used (KWH)
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS - NET METERING (EXND for charges, EXNC for credits):					
Monthly customer charge	Monthly $	$25.62	$26.64	$1.02	Monthly charge per account
Demand charge per kW for each kW in excess of 15kW	KWH Rate	11.3679	11.8226	0.4547	Energy charge per kilowatt used (KW)
Energy charge per KWH for the first 1,500 KWH used	KWH Rate	0.1408	0.1464	0.0056	Energy charge per kilowatt hour used (KWH)
Energy charge per KWH for all additional KWH used	KWH Rate	0.0815	0.0848	0.0033	Energy charge per kilowatt hour used (KWH)
Energy credit per KWH for all surplus generation	KWH Rate	0.0624	0.0624	0.0000	Energy charge per kilowatt hour used (KWH)
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30 KW - NET METERING (ECND for charges, ECNC for credits):					
Monthly customer charge	Monthly $	$76.86	$79.93	$3.07	Monthly charge per account
Demand charge per kW	KWH Rate	21.9650	22.8436	0.8786	Energy charge per kilowatt used (KW)
Energy charge per KWH for all net KWH used	KWH Rate	0.0499	0.0519	0.0020	Energy charge per kilowatt hour used (KWH)
Energy credit per KWH for all surplus generation	KWH Rate	0.0381	0.0381	0.0000	Energy charge per kilowatt hour used (KWH)

Light & Power Fees (continued)

Description of Fees	Unit	FY2026 Fee	FY2027 Fee	(Change)	Comments (FY2027)
FEED-IN TARIFF RATES:					
RESIDENTIAL - FEED-IN TARIFF (ERF for charges, and ERFC for credits):					
Monthly customer charge	Monthly $	$20.50	$21.32	$0.82	Monthly charge per account
Energy charge per KWH for the first 400 KWH used	KWH Rate	0.1025	0.1066	0.0041	Energy charge per kilowatt hour used (KWH)
Energy charge per KWH for all additional KWH used	KWH Rate	0.1310	0.1362	0.0052	Energy charge per kilowatt hour used (KWH)
Energy credit 12am-12pm	KWH Rate	0.0562	0.0584	0.0022	Energy charge per kilowatt hour used (KWH)
Energy credit 12pm-4pm	KWH Rate	0.0850	0.0884	0.0034	Energy charge per kilowatt hour used (KWH)
Energy credit 4pm-12am	KWH Rate	0.1310	0.1362	0.0052	Energy charge per kilowatt hour used (KWH)
COMMERCIAL SMALL WITH NO DEMAND - FEED-IN TARIFF (ESF):					
Monthly customer charge	Monthly $	$25.62	$26.64	$1.02	Monthly charge per account
Energy charge per KWH for all net KWH used	KWH Rate	0.1408	0.1464	0.0056	Energy charge per kilowatt hour used (KWH)
Energy credit 12am-12pm	KWH Rate	0.0562	0.0584	0.0022	Energy charge per kilowatt hour used (KWH)
Energy credit 12pm-4pm	KWH Rate	0.0850	0.0884	0.0034	Energy charge per kilowatt hour used (KWH)
Energy credit 4pm-12am	KWH Rate	0.1310	0.1362	0.0052	Energy charge per kilowatt hour used (KWH)
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS - FEED-IN TARIFF (EXF for charges, EXFC for credits):					
Monthly customer charge	Monthly $	$25.62	$26.64	$1.02	Monthly charge per account
Demand charge per kW for each kW in excess of 15kW	KWH Rate	11.3679	11.8226	0.4547	Energy charge per kilowatt used (KW)
Energy charge per KWH for the first 1,500 KWH used	KWH Rate	0.1408	0.1464	0.0056	Energy charge per kilowatt hour used (KWH)
Energy charge per KWH for all additional KWH used	KWH Rate	0.0815	0.0848	0.0033	Energy charge per kilowatt hour used (KWH)
Energy credit 12am-12pm	KWH Rate	0.0562	0.0584	0.0022	Energy charge per kilowatt hour used (KWH)
Energy credit 12pm-4pm	KWH Rate	0.0850	0.0884	0.0034	Energy charge per kilowatt hour used (KWH)
Energy credit 4pm-12am	KWH Rate	0.1310	0.1362	0.0052	Energy charge per kilowatt hour used (KWH)
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30 KW - FEED-IN TARIFF (ECF for charges, ECFC for credits):					
Monthly customer charge	Monthly $	$76.86	$79.93	$3.07	Monthly charge per account
Demand charge per kW	KWH Rate	21.9650	22.8436	0.8786	Energy charge per kilowatt used (KW)
Energy charge per KWH for all net KWH used	KWH Rate	0.0499	0.0519	0.0020	Energy charge per kilowatt hour used (KWH)
Energy credit 12am-12pm	KWH Rate	0.0562	0.0584	0.0022	Energy charge per kilowatt hour used (KWH)
Energy credit 12pm-4pm	KWH Rate	0.0850	0.0884	0.0034	Energy charge per kilowatt hour used (KWH)
Energy credit 4pm-12am	KWH Rate	0.1310	0.1362	0.0052	Energy charge per kilowatt hour used (KWH)
NET METERING HYBRID RATES (new as of 26 Oct. 2021):					
RESIDENTIAL - NET METERING (ENH for charges, ENHC for credits):					
Monthly customer charge	Monthly $	$20.50	$21.32	$0.82	Monthly charge per account
Energy charge per KWH for the first 400 KWH used	KWH Rate	0.1025	0.1066	0.0041	Energy charge per kilowatt hour used (KWH)
Energy charge per KWH for all additional KWH used	KWH Rate	0.1310	0.1362	0.0052	Energy charge per kilowatt hour used (KWH)
Energy credit per KWH for all surplus generation	KWH Rate	0.0500	0.0500	0.0000	Energy charge per kilowatt hour used (KWH)
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS - NET METERING (EXH for charges, EXHC for credits):					
Monthly customer charge	Monthly $	$25.62	$26.64	$1.02	Monthly charge per account
Demand charge per kW for each kW in excess of 15kW	KWH Rate	11.3679	11.8226	0.4547	Energy charge per kilowatt used (KW)
Energy charge per KWH for the first 1,500 KWH used	KWH Rate	0.1408	0.1464	0.0056	Energy charge per kilowatt hour used (KWH)
Energy charge per KWH for all additional KWH used	KWH Rate	0.0815	0.0848	0.0033	Energy charge per kilowatt hour used (KWH)
Energy credit per KWH for all surplus generation	KWH Rate	0.0500	0.0500	0.0000	Energy charge per kilowatt hour used (KWH)
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30 KW - NET METERING (ECH for charges, ECHC for credits):					
Monthly customer charge	Monthly $	$76.86	$79.93	$3.07	Monthly charge per account
Demand charge per kW	KWH Rate	21.9650	22.8436	0.8786	Energy charge per kilowatt used (KW)
Energy charge per KWH for all net KWH used	KWH Rate	0.0499	0.0519	0.0020	Energy charge per kilowatt hour used (KWH)
Energy credit per KWH for all surplus generation	KWH Rate	0.0500	0.0500	0.0000	Energy charge per kilowatt hour used (KWH)

Light & Power Fees (continued)

Description of Fees	Unit	FY2026 Fee	FY2027 Fee	(Change)	Comments (FY2027)
OTHER RATES (these require the approval of the Power Department):					
COMMERCIAL POWER FACTOR CORRECTION:					
For every 1% less than 95%					increase meter KWH 1% for Power Factor less than 95%
COMMERCIAL SMALL SEASONAL (ES):					
Monthly customer charge	Monthly $	$20.50	$21.32	$0.82	Monthly charge per account
Energy charge per KWH	KWH Rate	0.1408	0.1464	0.0056	Energy charge per kilowatt hour used (KWH)
MOBILE HOME & HOUSE TRAILER PARK:					
Individual meters					(see Residential Service)
Master meters (existing meters only)					(see Commercial Service)
SECURITY LIGHTING:					NO NEW INSTALLATIONS ACCEPTED FOR PRIVATE PROPERTY
A. LED Standard Post Top with Pole	Monthly $	$37.89	$39.41	$1.52	Charge per fixture
B. LED High Wattage Horizontal	Monthly $	$39.60	$41.18	$1.58	Charge per fixture
C. LED Low Wattage Horizontal	Monthly $	$36.19	$37.64	$1.45	Charge per fixture
D. LED Decorative Post Top with Pole	Monthly $	$47.50	$49.40	$1.90	Charge per fixture
E. LED High Wattage Flood	Monthly $	$39.60	$41.18	$1.58	Charge per fixture
F. LED Low Wattage Flood	Monthly $	$36.19	$37.64	$1.45	Charge per fixture
Davit Pole	Monthly $	$5.09	$5.29	$0.20	Charge per fixture
Davit Pole w/ Base	Monthly $	$17.57	$18.27	$0.70	Charge per fixture
INDUSTRIAL CUSTOMER:					variable & contractual
Demand charge for all kW	KWH Rate	12.3479	12.8418	0.4939	Energy charge per kilowatt used (KW)
Energy charge per KWH	KWH Rate	0.0578	0.0601	0.0023	Energy charge per kilowatt hour used (KWH)
Administrative Charge Flat Rate Per Month	Monthly $	$4,273.18	$4,444.11	$170.93	Monthly charge per account
CITY FRANCHISE TAX on KW and KWH Charges	Monthly $	6.00%	6.00%	0.00	6% of Total Energy Bill
FEES:					
ALL CUSTOMERS:					
1. Connect fee regular hours next day	Occurance $	$39	$39	$0	New Service Account
2. Connect fee regular hours same day	Occurance $	$50	$50	$0	New Service Account
3. Connect fee after hours	Occurance $	$110	$110	$0	New Service Account
4. Collection / disconnect fee	Occurance $	$50	$50	$0	Disconnected for Non Payment
5. Reconnect fee regular hours	Occurance $	$50	$50	$0	Disconnected for Non Payment
6. Reconnect fee after hours	Occurance $	$220	$220	$0	Disconnected for Non Payment
7. Return check fee	Occurance $	$15	$15	$0	Charge per returned check
8. Monthly finance charge on past due balances:					
Interest rate (M = Month, A = Annual) %					1.5% M, 18.0% A
Minimum charge $	Monthly $	$10	$10	$0	Minimum Monthly Delinquent Charge
Charge @ # of days past due or more	Days	30	30	0	Interest charge on accounts past 30 days
9. Meter tampering fee	Occurance $	$100	$100	$0	Charge per event. In addition to the expense of removing any wiring or appliances and restoring BCLP's equipment to its normal operating condition
10. Pole cut disconnect / reconnect charges regular hours	Occurance $	$175	$175	$0	Charge per event
11. Pole cut disconnect / reconnect charges after hours	Occurance $	$300	$300	$0	Charge per event
RESIDENTIAL SERVICE:					
12. Beacon light fee per lamp, per month	Monthly $	$0.35	$0.35	$0.00	Charge per lamp
COMMERCIAL SERVICE:					
13. Line extension fee:	Occurance $				actual cost per line ext. policy
SMALL SEASONAL SERVICE:					
14. Activate & deactivate, pay in advance	Occurance $	$330	$330	$0	(collected by Engineering Dept)
15. Line extension fee:	Occurance $				actual cost per line ext. policy

Light & Power Fees (continued)

Description of Fees	Unit	FY2026 Fee	FY2027 Fee	(Change)	Comments (FY2027)
FEES (Continued):					
TEMPORARY SERVICE:					
16. Install & remove temporary service, pay in advance	Occurance $	$248	$248	$0	(collected by Engineering Dept)
17. Line extension fee:	Occurance $				actual cost per line ext. policy
MOBILE HOME & HOUSE TRAILER PARK SERVICE:					
18. Individual meters					(see Residential Service)
19. Master meters (existing only)					(see Commercial Service)
POLE ATTACHMENTS:					
20. Per pole attachment	Annual $	$15	$16	$1	Communication Lines
PHOTOVOLTAIC SERVICE:					
21. Connect fee	Occurance $	$578	$578	$0	(the price of the meters) (collected by Engineering Dept)
METER SURGE PROTECTION - NO NEW INSTALLATIONS AS OF 01 JULY 2014:					
22. Inspection fee					Not Available
23. Installation fee					Not Available
STREET LIGHT SYSTEM CHARGE:					
24. Monthly charge to all Residential, Commercial, and Industrial customers	Monthly $	$2	$2	$0	Charged per account
DEPOSITS:					
RESIDENTIAL RENTAL CUSTOMERS:					
Deposit is required on all residential rental customers.					
Deposit for electricity only	Up Front	$100	$100	$0	New Service Account
Deposit for electricity plus other services	Up Front	$150	$150	$0	New Service Account
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 minii	Up Front	$150	$150	$0	New Service Account
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 minii	Up Front	$250	$250	$0	New Service Account
Deposit is refunded only at termination of service.					
MOBILE HOME & HOUSE TRAILER PARK SERVICE:					
Individual meters					(see Residential Service)
Master meters (existing only)					(see Commercial Service)
INDUSTRIAL CUSTOMER (Interruptable Customer):					variable & contractual

Golf Fees

Description of Fee or Charge	Unit	FY2026 Fee/Charge	FY2027 Fee/Charge	(Change) (Effective 1 Jan 2027)	Comments (FY2027)
Green Fees:			(1Jan26 - 31Dec26)	(1Jan27 - 31Dec27)	
Week day rate (Mon - Thurs)	9 holes	$18.00	$18.00	$20.00	Effective Monday - Thursday
Week day rate (Mon - Thurs)	18 holes	$36.00	$36.00	$40.00	Effective Monday - Thursday
Weekend rate (Fri - Sun)	9 holes	$21.00	$21.00	$25.00	Effective Friday - Sunday
Weekend rate (Fri - Sun)	18 holes	$42.00	$42.00	$50.00	Effective Friday - Sunday
Junior (17 years and younger)	9 holes	$12.00	$12.00	$14.00	Valid Mon-Thurs (Fri - Sun after 2:00 pm)
Junior (17 years and younger)	18 holes	$24.00	$24.00	$28.00	Valid Mon-Thurs (Fri - Sun after 2:00 pm)
Cart Fees:					
Regular	9 holes	$10.00	$10.00	$0.00	
Regular	18 holes	$20.00	$20.00	$0.00	
Rentals:					
Golf Clubs (Standard)	9 holes	$10.00	$10.00	$0.00	
Golf Clubs (Standard)	18 holes	$15.00	$15.00	$0.00	
Golf Clubs (High-end)	9 holes	$25.00	$25.00	$0.00	
Golf Clubs (High-end)	18 holes	$40.00	$40.00	$0.00	
Pull Carts	9 holes	$5.00	$5.00	$0.00	
	18 holes	$10.00	$10.00	$0.00	
Programs					
Junior Club	Session	$125.00	$125.00	$0.00	
Tournaments*					
Monday	Half Course	$4,000.00	$4,000.00	$0.00	
	Full Course	$7,000.00	$7,000.00	$0.00	
Wednesday	Half Course	$5,000.00	$5,000.00	$0.00	
	Full Course	$9,000.00	$9,000.00	$0.00	
Friday	Half Course	$6,000.00	$6,000.00	$0.00	
	Full Course	$11,000.00	$11,000.00	$0.00	
Tee Time Groups	Per Person	$59.00	$59.00	$0.00	Monday - Thursday Start on #1 Tee, 10 min interval
		$69.00	$69.00	$0.00	Friday - Sunday Start on #1 Tee, 10 min intervals

Note: Staff may adjust weekend green fee rates, as needed, to accommodate for demand, temperatures, and maintenance or seasonal conditions.
Note: An 8% fee will be charged for refunds to cover credit card fees we incure from both the booking and refunds.
Note: FY2027 Fees are effective January 1, 2027

Tournament fees include green fees and cart fees. Food and beverage service is not included.

Landfill Department Fees

Fee or Charge Description	Unit	FY2026 Fee/Charge	FY2027 Fee/Charge	(Change)	Comments
*** No Hazardous Waste Accepted ***					
Residential:					
Unsecured load fee	Load	$0.00	$10.00	$10.00	State Required Fee
Cars	Load	$5.00	$7.00	$2.00	
Pick up Truck	Load	$5.00	$7.00	$2.00	Standard 6' x 8' bed
Medium Trucks	Load	$10.00	$14.00	$4.00	2 X Over standard 6' x 8' bed
Large Trucks Duel rear tires	Load	$15.00	$21.00	$6.00	3 X Over standard 6' x 8' bed
Small Trailer single axel Manually (Hand) Unloaded	Load	$5.00	$7.00	$2.00	Equivalent to a standard 6' x 8' bed load
Medium Trailer single axel Manually (Hand) Unloade	Load	$10.00	$14.00	$4.00	Equivalent to 2 standard 6' x 8' bed loads
Large Trailer single axel Manually (Hand) Unloaded	Load	$20.00	$28.00	$8.00	Equivalent to 4 standard 6' x 8' bed loads
Dump Trailers Dual axels Mechanized Unloading	Ton	$50.00	$50.00	$0.00	quivalent to more than 4 standard 6' x 8' bed load
Mattress or Box Springs each piece	Each	$20.00	$20.00	$0.00	
Refrigerator Disposal	Each	$20.00	$20.00	$0.00	
Scale attendant will determine the fee upon inspection.		Example: a loaded Pick up Truck $7 pulling a Med Trailer $14 = total $21			
Commercial:					
Unsecured load fee	Load	$0.00	$10.00	$10.00	State Required Fee
Clean Dirt	Ton	$25.00	$25.00	$0.00	Clean Fill/Cover
Mixed Waste	Ton	$50.00	$50.00	$0.00	Commercial haulers, business, construction
	Minimun	$25.00	$25.00	$0.00	related waste, concrete or site preparation.
Green Waste	Ton	$25.00	$25.00	$0.00	Professional Tree and Landscapers
	Minimun	$25.00	$25.00	$0.00	
Compost and Wood Chips:					
Compost - unscreened	Ton	$25.00	$25.00	$0.00	
Compost - screened	Ton	$35.00	$35.00	$0.00	
Wood Chips	Ton	$25.00	$25.00	$0.00	

NOTES:

Unacceptable items include -

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

Hours of operation -

Summer: April 1 to October 31, 8:00 a.m. to 6:00 p.m.
Winter: November 1 to March 31, 8:00 a.m. to 5:00 p.m.

Refuse Collection & Recycling Department Fees

Description of Fee or Charge	Unit	FY2026 Fee/Charge	FY2027 Fee/Charge	(Change)	Comments (FY2027)
Residential	Monthly	$8.00	$10.00	$2.00	First garbage can
Residential	Monthly	$8.00	$10.00	$2.00	Each additional can
Commercial 1.5 cy	Monthly	$50.00	$55.00	$5.00	Dumpster (picked up one time per week)
Commercial 1.5 cy	Monthly	$50.00	$55.00	$5.00	Each additional weekly pickup of dumpster
Commercial	Monthly	$8.00	$10.00	$2.00	First garbage can
Commercial	Monthly	$8.00	$10.00	$2.00	Each additional can
Multi-Unit Residential	Monthly	$8.00	$10.00	$2.00	One unit -- One can
Multi-Unit Residential	Monthly	$16.00	$20.00	$4.00	Two units -- Two cans
Multi-Unit Residential	Monthly	$24.00	$30.00	$6.00	Three units -- Three Cans
Multi-Unit Residential	Monthly	$32.00	$40.00	$8.00	Four units -- Four Cans
Multi-Unit Residential	Monthly	$40.00	$50.00	$10.00	Five units -- Five Cans (may request private service)
Multi-Unit Residential	Monthly	$48.00	$60.00	$12.00	Six units -- Six Cans (may request private service)
Multi-Unit Residential	Monthly	$56.00	$70.00	$14.00	Seven units -- Seven Cans (may request private service)
Multi-Unit Residential		N/A	N/A		Eight units and over must obtain private service
Multi-Unit Residential	Monthly	$8.00	$10.00	$2.00	Each additional can
Replacement Can Fee	Monthly	$85.00	$85.00	$0.00	Replace damaged or lost cans by Residents
Monthly finance charge on past due balances	Monthly	1.50%	1.50%	0%	18% annual rate; $10.00 minimum charge at 30 days or more past due
Monthly curbside recycling charge	Monthly	$4.00	$5.00	$1.00	First recycle can
Monthly curbside recycling charge	Monthly	$4.00	$5.00	$1.00	Each additional can
Replacement Can Fee	Per Can	$85.00	$85.00	$0.00	Replace damaged or lost cans by Residents

Cemetery Fees

Description of Fees	Unit	FY2026 Fee	FY2027 Fee	(Change)	Comments (FY2027)
Burial Spaces:					
Residents -					
One to Two Spaces	Each	$750.00	$750.00	$0.00	At Time of Need. Includes $275 perpetual care fee
Double Depth (First and Second Burials)	Each	$950.00	$950.00	$0.00	At Time of Need. Includes $375 perpetual care fee
Infant Burial Space	Each	$300.00	$300.00	$0.00	Includes $150 perpetual care fee
Raised Marker Fee	Each	$200.00	$200.00	$0.00	Minimum of 2 spaces (side by side) for raised headstone.
Flat Marker Fee	Each	$100.00	$100.00	$0.00	
Non-Residents -					
One Space	Each	$2,750.00	$2,750.00	$0.00	At Time of Need Only, 2 plots maximum. Next available spaces or infill plots. Location determined by Cemetery Superintendent. Includes $1,000 perpetual care fee. (Side by side plots only.)
Double Depth (First and Second Burials)	Each	$3,750.00	$3,750.00	$0.00	At Time of Need Only. 2 plots maximum. Next available spaces or infill plots. Location determined by Cemetery Superintendent. Includes $1,575 perpetual care fee. (Side by side plots only.)
Infant Burial Space	Each	$600.00	$600.00	$0.00	At Time of Need Only. Next available space or infill plot. Location determined by Cemetery Superintendent. Includes $300 perpetual care fee.
Raised Marker Fee	Each	$200.00	$200.00	$0.00	Minimum of 2 spaces (side by side) for raised headstone.
Flat Marker Fee	Each	$100.00	$100.00	$0.00	No raised headstone permitted.
Grave Opening Fees:					
Residents -					
Adult (opening and closing)	Each	$900.00	$900.00	$0.00	
Double Depth (First and Second Burials)	Each	$1,150.00	$1,150.00	$0.00	No removal of first burial permitted.
Infant Grave Opening	Each	$300.00	$300.00	$0.00	
Disinterment	Each	$3,000.00	$3,000.00	$0.00	No disinterments permitted for double depth spaces.
Infant Disinterment	Each	$400.00	$400.00	$0.00	
Non-Residents -					
Adult (opening and closing)	Each	$2,200.00	$2,200.00	$0.00	
Double Depth (First and Second Burials)	Each	$2,300.00	$2,300.00	$0.00	No removal of first burial permitted.
Infant Grave Opening	Each	$300.00	$300.00	$0.00	
Disinterment	Each	$3,000.00	$3,000.00	$0.00	No disinterments permitted for double depth spaces.
Infant Disinterment	Each	$400.00	$400.00	$0.00	

Cemetery Fees (continued)

Description of Fees	Unit	FY2026 Fee	FY2027 Fee	(Change)	Comments (FY2027)	
Urn Burial Fees:						
Residents -						
Urn Burial Space - In-ground	Each	$300.00	$300.00	$0.00		
Urn Grave Opening/Closing - In-ground	Each	$200.00	$200.00	$0.00		
Urn Niche Space - Columbarium	Each	$550.00	$550.00	$0.00	Bottom Level	Opening/Closing, Perpetual Care, and Basic
- Companion	Each	$1,300.00	$1,300.00	$0.00	Bottom Level	Engraving fees (name and dates) are included
	Each	$650.00	$650.00	$0.00	2nd Level	Overtime, weekend, and Holiday charges apply.
- Companion	Each	$1,500.00	$1,500.00	$0.00	2nd Level	
	Each	$750.00	$750.00	$0.00	3rd Level	
- Companion	Each	$1,700.00	$1,700.00	$0.00	3rd Level	
	Each	$850.00	$850.00	$0.00	4th Level	
- Companion	Each	$1,900.00	$1,900.00	$0.00	4th Level	
	Each	$750.00	$750.00	$0.00	5th Level	
- Companion	Each	$1,700.00	$1,700.00	$0.00	5th Level	
	Each	$650.00	$650.00	$0.00	Top Level	
- Companion	Each	$1,500.00	$1,500.00	$0.00	Top Level	
Natural Boulder Niche - Single	Each	$600.00	$600.00	$0.00	Opening/Closing, Perpetual Care, and Basic Engraving fees (name and dates) are included. Overtime, weekend, and Holiday charges apply.	
- Companion	Each	$1,000.00	$1,000.00	$0.00		
Granite Urn Niche - Single	Each	$800.00	$800.00	$0.00	Opening/Closing, Perpetual Care, and Basic Engraving fees (name and dates) are included. Overtime, weekend, and Holiday charges apply.	
- Companion	Each	$1,200.00	$1,200.00	$0.00		
Bench Niche - Single	Each	$1,800.00	$1,800.00	$0.00	Opening/Closing, Perpetual Care, and Basic Engraving fees (name and dates) are included. Overtime, weekend, and Holiday charges apply.	
- Companion	Each	$3,400.00	$3,400.00	$0.00		
Non-Residents -						
Urn Burial Space - In-ground	Each	$400.00	$400.00	$0.00		
Urn Grave Opening/Closing - In-ground	Each	$300.00	$300.00	$0.00		
Urn Niche Space - Columbarium	Each	$700.00	$700.00	$0.00	Bottom Level	Opening/Closing, Perpetual Care, and Basic
- Companion	Each	$1,600.00	$1,600.00	$0.00	Bottom Level	Engraving fees (name and dates) are included
	Each	$800.00	$800.00	$0.00	2nd Level	Overtime, weekend, and Holiday charges apply.
- Companion	Each	$1,800.00	$1,800.00	$0.00	2nd Level	
	Each	900	$900.00	$0.00	3rd Level	
- Companion	Each	$2,000.00	$2,000.00	$0.00	3rd Level	
	Each	$1,000.00	$1,000.00	$0.00	4th Level	
- Companion	Each	$2,200.00	$2,200.00	$0.00	4th Level	
	Each	$900.00	$900.00	$0.00	5th Level	
- Companion	Each	$2,000.00	$2,000.00	$0.00	5th Level	
	Each	$800.00	$800.00	$0.00	Top Level	
- Companion	Each	$1,800.00	$1,800.00	$0.00	Top Level	

Cemetery Fees (continued)

Description of Fees	Unit	FY2026 Fee	FY2027 Fee	(Change)	Comments (FY2027)
Urn Burial Fees (Continued):					
Natural Boulder Niche - Single	Each	$1,200.00	$1,200.00	$0.00	Opening/Closing, Perpetual Care, and Basic Engraving fees
- Companion	Each	$1,600.00	$1,600.00	$0.00	(name and dates) are included. Overtime, weekend, and Holiday charges apply.
Granite Urn Niche - Single	Each	$1,600.00	$1,600.00	$0.00	Opening/Closing, Perpetual Care, and Basic Engraving fees
- Companion	Each	$2,000.00	$2,000.00	$0.00	(name and dates) are included. Overtime, weekend, and Holiday charges apply.
Bench Niche - Single	Each	$2,400.00	$2,400.00	$0.00	Opening/Closing, Perpetual Care, and Basic Engraving fees
- Companion	Each	$4,000.00	$4,000.00	$0.00	(name and dates) are included. Overtime, weekend, and Holiday charges apply.
Other Fees:					
Residents -					
Title Transfer Fee (Plots purchased before May 9, 2023)	Each	$200.00	$200.00	$0.00	Same Burial Plot
Title Transfer Fee (Plots purchased after May 9, 2023)	Each	$500.00	$500.00	$0.00	Same Burial Plot
Plot Location Transfer Fee	Each	$300.00	$300.00	$0.00	To new Burial Plot
Convert Single Plot to Double Plot	Each	$200.00	$200.00	$0.00	For new purchases only. Resident Only.
Pre-Need Plot Purchase Fee	Each	$250.00	$250.00	$0.00	In addition to burial plot fee.
Non-**Residents -**					
Title Transfer Fee	Each	$200.00	$200.00	$0.00	Same Burial Plot
Overtime Fees:					
Apply to Saturdays, Legal Holidays & after 4 p.m.					
Saturday 1-Time Charge - Overtime charges apply starting 3:01 p.m.	Each	$800.00	$800.00	$0.00	
Residents -					
Overtime Charge	Per Hour	$400.00	$400.00	$0.00	
Each hour after 3:00 (Note: First hour starts at 3:01 p.m., Second hour starts at 4:01, etc)					
Non-Residents -					
Overtime Charge	Per Hour	$400.00	$400.00	$0.00	
Each hour after 3:00 (Note: First hour starts at 3:01 p.m., Second hour starts at 4:01, etc)					

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

Bountiful City, Utah

Fiscal Year 2027 Operating & Capital Budget

Final Adopted Budget

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

Long-Term Capital Plan Overall Summary

Department Name	Fiscal Years Ending June 30, 2027	2028	2029	2030	2031	2032-2036	Future	Total All Fiscal Years
Governmental Fund Departments (Capital Projects Fund):								
Legislative	275,000	0	0	0	0	0	0	275,000
Finance	6,000	0	0	0	0	15,000	0	21,000
Buildings	70,000	0	0	0	0	235,000	360,000	665,000
Police	371,000	552,000	436,000	499,000	403,700	2,293,500	4,528,500	9,083,700
Streets	2,480,125	1,653,000	1,722,000	2,263,000	1,543,570	11,767,033	16,198,000	37,626,728
Engineering	0	48,000	0	0	0	110,000	50,000	208,000
Parks	290,000	90,000	55,000	145,000	55,000	195,000	415,000	1,245,000
Trails	247,100	140,000	350,000	0	300,000	345,000	8,000,000	9,382,100
Total Governmental Fund Departments (Capital Projects Fund)	3,739,225	2,483,000	2,563,000	2,907,000	2,302,270	14,960,533	29,551,500	58,506,528
Enterprise Fund Departments:								
Recycling	0	0	55,000	425,000	0	860,000	450,000	1,790,000
Storm Water	1,525,000	2,065,000	1,845,000	1,880,000	1,160,000	2,661,000	4,475,000	15,611,000
Fiber	4,155,600	2,836,900	0	0	130,680	513,440	0	7,636,620
Water	2,775,000	6,770,000	4,525,000	2,010,000	2,240,000	19,845,000	20,730,000	58,895,000
Light and Power	4,139,097	3,260,000	5,280,000	6,205,000	5,875,000	24,650,000	0	49,409,097
Golf Course	551,400	115,000	100,000	100,000	100,000	436,000	418,000	1,820,400
Landfill	375,000	925,000	53,000	543,000	980,000	6,075,000	3,595,000	12,546,000
Refuse Collection	400,000	410,000	180,000	425,000	432,000	2,066,000	2,180,000	6,093,000
Cemetery	175,000	105,000	60,000	60,000	190,000	995,000	1,050,000	2,635,000
Total Enterprise Fund Departments	14,096,097	16,486,900	12,043,000	11,223,000	11,107,680	57,241,440	32,448,000	154,646,117
Internal Service Fund & Special Revenue Fund Departments:								
Computer Replacement	80,000	0	150,000	0	50,000	545,000	470,000	1,295,000
Redevelopment Agency	225,000	100,000	2,500,000	0	0	0	0	2,825,000
RAP Tax	223,600	1,004,500	1,905,400	1,456,300	1,057,200	408,100	0	6,055,100
Total Internal Service Fund Departments	528,600	1,104,500	4,555,400	1,456,300	1,107,200	953,100	470,000	10,175,100
GRAND TOTAL OF PLANNED EXPENDITURES & EXPENSES	18,363,922	20,074,400	19,161,400	15,586,300	14,517,150	73,155,073	62,469,500	223,327,745

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 reserve transfers
Storm Water department	Storm water fees, interest earnings and inter-city/reserve transfers
Fiber department	Fiber fees, interest earnings, issuance of sales tax revenue backed debt
Water department	Water sales, interest earnings and reserve transfers and issuance of revenue bond debt
Light and Power department	Electricity sales, interest earnings, reserve transfers and issuance of revenue bond debt
Golf Course	Admissions and greens fees, interest earnings and inter-city/reserve transfers
Landfill and Sanitation	Fees, charges, interest earnings and reserve transfers
Cemetery	Fees, charges, interest earnings and reserve transfers
Computer Replacement	Inter-City charges and reserve transfers
Redevelopment Agency	Property Tax Increment, interest earnings and reserve transfers
RAP Tax	Recreation, Arts and Parks Tax

Plan assumes an annual inflation adjustment (as determined by each submitting department)

Legislative Department

Legislative		Fiscal Years Ending June 30,							Total All
Project Name	Budget Category	2027	2028	2029	2030	2031	2032-2036	Future	Fiscal Years
1% for Public Art	Improv-PublicArt-1%CapProject	125,000							125,000
Contingency	Contingency	150,000							150,000
Totals		**275,000**	**0**	**0**	**0**	**0**	**0**	**0**	**275,000**

Project Descriptions

Project Name	Project Description	Increase to
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.	$2,500

Finance Department

Finance Project Name	Budget Category	Fiscal Years Ending June 30, 2027	2028	2029	2030	2031	2032-2036	Future	Total All Fiscal Years
Copier Replacement	Machinery & Equipment						15,000		15,000
Folder/Inserter Replacement	Machinery & Equipment	6,000							6,000
Totals		**6,000**	**0**	**0**	**0**	**0**	**15,000**	**0**	**21,000**

Project Descriptions

Project Name	Project Description	Increase to Operating
Canon Copier Replacement	The copier was replaced during fiscal year 2026. There is no increase to the operating budget because the current operating budget already includes maintenance on the existing machine. It is estimated that the service life of the machine will be 8-9 years.	$0
Folder/Inserter Replacement	The folder/inserter will be replaced in fiscal year 2027, the current folder/inserter machine used by Finance, HR, and Planning for their mailings. This would be a six-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

Government Buildings Project Name	Budget Category	Fiscal Years Ending June 30, 2027	2028	2029	2030	2031	2032-2036	Future	Total All Fiscal Years
Truck with Utility Bed	Machinery and Equipment	70,000	0	0	0	0	85,000	180,000	335,000
Articulating Man Lift	Machinery and Equipment	0	0	0	0	0	150,000	180,000	330,000
Totals		**70,000**	**0**	**0**	**0**	**0**	**235,000**	**360,000**	**665,000**

Project Descriptions

Project Name	**Project Description**	**Increase to Operating Budget $**
Truck with Utility Bed	FY2027 and FY2032-2036. This is the primary means of transportation, tool inventory, and equipment hauling for the full time Government Buildings Supervisor. In the winter it is used to assist the Parks Department with snow removal responsibilities. Because of its heavy use, we are scheduled to replace this truck with utility bed every 8-10 years. With the limited supply of vehicles and the current economic conditions, the vehicle condition will be evaluated yearly, and the replacement schedule adjusted as necessary.	$0
Articulating Man Lift	FY2032-2036. It is anticiopated that the current man-lift will age out, no longer meet or pass safety inspections, and no longer have replacement parts available.	$0

Police Department

Police Project Name	Budget Category	Fiscal Years Ending June 30, 2027	2028	2029	2030	2031	2032-2036	Future	Total All Fiscal Years
Police Vehicles	Machinery & Equipment	282,000	282,000	294,000	294,000	308,700	1,543,500	1,543,500	4,547,700
Motorcycles	Machinery & Equipment	35,000				35,000	35,000	70,000	175,000
SWAT Vehicle Upgrade	Machinery & Equipment			32,000					32,000
Dispatch Consoles	Machinery & Equipment						130,000	150,000	280,000
Radio-Portable	Machinery & Equipment							200,000	200,000
Radio-Mobile	Machinery & Equipment						270,000		270,000
Dispatch Radio Transmitters	Machinery & Equipment							100,000	100,000
Eventide Recorder	Machinery & Equipment				45,000			50,000	95,000
Telephone System	Machinery & Equipment				100,000			100,000	200,000
Cooling Tower	Machinery & Equipment							100,000	100,000
HVAC	Machinery & Equipment							200,000	200,000
Boiler	Machinery & Equipment							100,000	100,000
Water Heater	Machinery & Equipment						60,000	80,000	140,000
Tasers	Machinery & Equipment		210,000					250,000	460,000
Dash/Body Camera	Machinery & Equipment	54,000	60,000	60,000	60,000	60,000	60,000	350,000	704,000
Public Safety Building Security	Building							100,000	100,000
Building Paint	Building						70,000	50,000	120,000
Carpet	Building						75,000	70,000	145,000
Building Stucco	Building							90,000	90,000
UPS System	Building							50,000	50,000
Gun Range	Building			50,000				50,000	100,000
Building Roof	Building						50,000	50,000	100,000
Emergency Operations	Building							75,000	75,000
CAD/RMS	Software							700,000	700,000
Totals		**371,000**	**552,000**	**436,000**	**499,000**	**403,700**	**2,293,500**	**4,528,500**	**9,083,700**

Project Descriptions

Project Name	Project Description	Increase to Operating
Police Vehicles	The department currently replaces up to six vehicles per year based on criteria of 5 years of service and approximately 100,000 miles.	$282,000
Motorcycles	The fleet currently has two BMW motorcycles. Based on past mileage and repairs, replacement of these motorcycles will be needed in 2027 and 2031.	$35,000
SWAT Vehicle	Funds will be needed to update and maintain electronic equipment, computers, generator, etc.	$0
Dispatch Consoles	With the addition of dispatch services for Kaysville and Farmington 4 new consoles were purchased in 2025. Other consoles were also recently replaced in the Public Safety Building. We anticipate they will need to be replaced in FY2034.	$0
Radios Portable and Mobile	Portable radios were purchased in 2023 and will need to be replaced in future years. Mobile radios were purchased in 2019 and we anticipate we will need to be replaced them in 2034.	$0
Eventide Recorder	The Eventide system records all radio and phone traffic that originates through dispatch. This is a valuable piece of equipment that allows playback of radio traffic for quality assurance, lawsuits/complaints, and dispatch playback. This was purchased in 2018 and we anticipate it being replaced in 2030.	$0
Telephone Equipment	The dispatch phone system was purchased in 2013. The system will need to be replaced/upgraded in 2030.	$0
Cooling Tower	This cooling tower was replaced in 2026.	$0
HVAC	The HVAC was upgraded in 2022. The controllers were replaced in 2023. Replacement is scheduled in future years. The water control and air handlers were replaced in FY2025.	$0
Boiler	The current boiler system was installed with the original building in 1997. A new cone was installed in 2015 to extend the life of the boiler. The boiler system was replacement in 2026.	$0
Water Heater	The current water heater was replaced in 2025. It may need to be replaced in 2035.	$0
Tasers	Police tasers were replaced in 2021. Due to past experience it is anticipated that they will need to be replaced in 2028.	$0
Public Safety Bldg and Security	Outside lighting was replaced in 2026.	$0
Building Paint	The building was painted in 2019. In order to keep the building presentable we would anticipate new paint in future years.	$0
Carpet	The building was re-carpeted in 2019. In order to keep the building presentable we would anticipate new carpet in future years.	$0
Building Stucco	The building was re-stuccoed in 2018. In order to keep the building presentable we would anticipate new stucco in future years.	$0
UPS System	The UPS system provides backup power for the dispatch communication equipment in a power outage. The UPS system was replaced in 2023. The life span is 10-15 years.	$0

Bountiful Gun Range	Maintaining the gun range has been covered with donations, partnerships, grants and police department funds. We are committed to continuing to find partnerships and grants when possible. There are future capital funds allocated in 2028 for some repairs.	$0
Building Roof	In 2015 the roof to the Public Safety Building was replaced. We anticipate the roof being replaced in 2031.	$0
Emergency Operations Center	Upgrades to the EOC took place in 2024. Upgrades will be needed in future years.	$0
Dash/Body Cameras	This was previously in the operation budget. Finance directed to have it placed in capital. It is a subscription based product.	$54,000
Dispatch Remodel	Dispatch was remodeled in 2025. Future funds may be needed with other upgrades.	$0
CAD/RMS	The software used by dispatch and by officers was replaced in FY2023. It is anticipated that funds will be needed in future years for updates.	$0

Streets Department

1	**Streets**		**Fiscal Years**							**Total**	1
2			**Ending June 30,**							**All**	2
3	**Project Name**	**Budget Category**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032-2036**	**Future**	**Fiscal Years**	3
4											4
5	Trucks and Overlay Equipment	Machinery & Equipment	697,000	700,000	762,000	838,000	934,000	5,004,000	3,628,000	12,563,000	5
6	Davis Blvd. Bridge repairs	Road Reconstruction	250,000							250,000	6
7	Sidewalk sliding 1970 East Mapleridge Dr	Road Reconstruction	400,000							400,000	7
8	800 East - 400 North to 500 South	Road Reconstruction	1,133,125							1,133,125	8
9	400 North - 400 East to 1300 East	Road Reconstruction		953,000	960,000					1,913,000	9
10	Center Street 200 West to 500 West	Road Reconstruction				525000				525,000	10
11	Center Street - 400 East to 100 East	Road Reconstruction				425000				425,000	11
12	300 East - Center to 300 North	Road Reconstruction				475000				475,000	12
13	1200 South - 100 East to Main Street	Road Reconstruction					324,570			324,570	13
14	1050 South - Main Street to 200 West	Road Reconstruction					285,000			285,000	14
15	1000 North - 200 West to Main Street	Road Reconstruction						2,571,000		2,571,000	15
16	200 West - 1600 North to Centerville	Road Reconstruction						985,000		985,000	16
17	2200 South - Orchard Drive to 400 East	Road Reconstruction						546,872		546,872	17
18	1300 East - 300 South to 250 North	Road Reconstruction						1,065,645		1,065,645	18
19	200 West - 1050 South to Main Street	Road Reconstruction						325,000		325,000	19
20	300 West - 3100 South to Orchard Drive	Road Reconstruction						610,000		610,000	20
21	50 West - 2700 South to Davis Blvd	Road Reconstruction						390,000		390,000	21
22	400 West - 3100 South to 2900 South	Road Reconstruction						269516		269,516	22
23	Davis Blvd. Bridge Replacement	Road Reconstruction							12,000,000	12,000,000	23
24	1500 South and Orchard Dr	Traffic Signals							285,000	285,000	24
25	Davis Blvd. and 1800 South	Traffic Signals							285,000	285,000	25
26	**Totals**		**2,480,125**	**1,653,000**	**1,722,000**	**2,263,000**	**1,543,570**	**11,767,033**	**16,198,000**	**37,626,728**	26

Project Descriptions

Project Name	**Project Description**	**Increase to Operating Budget $**
Equipment Replacement	FY 27 Road Paver and Skid Steer Loader	None Planned
Davis Blvd. Bridge repairs	FY 26-7 Repairs to Bridge to prolong replacement date	None Planned
Sidewalk Slipping repair 1970 East Maple Ridge Dr	FY 27 Rebuild Sidewalk	None Planned
800 East – 500 South to 400 North	FY 27 Rebuild Road	None Planned

400 North -- 400 East to 800 East	FY 28 Rebuild Road	None Planned
400 North -- 800 East to 1300 East	FY 29 Rebuild Road	None Planned
Center Street – 400 East to 100 East & 200 W to 500 W	FY 30 Rebuild Road	None Planned
300 East – Center Street to 300 North	FY 30 Rebuild Road	None Planned
1200 South -- 100 East to Main Street	FY 30 Rebuild Road	None Planned
1050 South – Main Street to 200 West	FY 31 Rebuild Road	None Planned

Engineering Department

1	Engineering		Fiscal Years						Total	1
2			Ending June 30,						All	2
3	Project Name	Budget Category	2027	2028	2029	2030	2031	2032-2036	Future	Fiscal Years	3
4											4
5	Multi-function copier	Machinery & Equipment						10,000		10,000	5
6	Large Format Copier/Plotter	Machinery & Equipment						25,000		25,000	6
7	GPS Survey Equipment Replacement	Machinery & Equipment						25,000		25,000	7
8	Replace 1996 Jeep Cherokee	Machinery & Equipment		48,000						48,000	8
9	Replace 2006 Chev 1/2 ton Pickup	Machinery & Equipment						50,000		50,000	9
10	Replace 2018 Ford F150	Machinery & Equipment							50,000	50,000	10
11	**Totals**		**0**	**48,000**	**0**	**0**	**0**	**110,000**	**50,000**	**208,000**	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 July 2023 for approx. $7,500.00 NEXT PURCHASE EXPECTED Approx. **FY34**.	None
Large Format Copier/Plotter	This machine is used to scan and print construction drawings. The current Canon ColorWave 3600 machine was purchased in March 2021 for $18,500. NEXT PURCHASE EXPECTED Approx. **FY31**.	None
GPS Survey Equipment	This equipment is used by the Engineering Dept. for construction surveys and property surveys. The TopCon HIPER HR equipment was purchased in 2023 for $19,979. NEXT PURCHASE EXPECTED Approx. **FY34**	None
Vehicle Replacement	Vehicles are used to the maximum possible lifespan and replaced when necessary. The 1996 Jeep Cherokee is near the end of serviceability and is the next vehicle scheduled for replacement. The condition of other vehicles will be evaluated annually and scheduled for replacement as the condition dictates. NEXT PURCHASE EXPECTED Approx. **FY28**	None

Parks Department

Parks Project Name	Budget Category	Fiscal Years Ending June 30, 2027	2028	2029	2030	2031	2032-2036	Future	Total All Fiscal Years
Small Mower	Machinery & Equipment			25,000			25,000	50,000	100,000
Crew Work Trucks	Machinery & Equipment	165,000			55,000	55,000	60,000	60,000	395,000
Sport Court Resurface	Improvements Other Than Buildings			30,000			35,000	40,000	105,000
1 ton Truck with dump bed, plow and salter	Machinery & Equipment		90,000		90,000			90,000	270,000
Sweeper	Machinery & Equipment						75,000	75,000	150,000
Greenhouse Frame Re-hab and Panels	Buildings	125,000						100,000	225,000
Irrigation Controllers - Upgrade	Improvements Other Than Buildings	RAP Tax project							
Totals		**290,000**	**90,000**	**55,000**	**145,000**	**55,000**	**195,000**	**415,000**	**1,245,000**

Project Descriptions

Project Name	Project Description	Increase to Operating
Small Mower	FY2029 - We currently have 6 small riding mowers in our fleet and are in the process of replacing our oldest mowers. Our mowers are in operation all day, every day through-out the summer, and are the main pieces of equipment used in our daily maintenance operations.	$0
Crew Work Truck	FY2027- These are pick-up trucks used on a daily basis to perform maintenance operations the parks department is tasked to complete. These trucks support 9 crews of up to 4 employees each, (1 full time park crew lead/superintendent and 2-3 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.	$2,500
Sport Court Resurface	FY2029, Future - We have 18 Tennis Courts, 1 Basketball Court and 12 Pickleball Courts. High use courts will be priorty as these courts are resurfaced.	$0
One-ton Truck with dump bed, plow and salter	FY2028, 2030 - This is to replace our oldest one ton in a fleet of three. These trucks are heavily used throughout the year and are our primary vehicle used for hauling soil, rock, plant materials, sod, playground mulch, trash, and our heavier equipment. They are also used heavily in the winter for our snow removal assignments.	$0
Sweeper	Future - This is to replace our current sweeper. We use this piece of equipment to pick up leaves, tree debris, turf cores from aerating, and other general park maintenance tasks. With our current equipment maintenance program and having rebuilt the motor in 2018, we estimate having to replace this piece of equipment in 2024.	$0
Greenhouse Panels	FY2027 - It is recommended by industry standards and best management practices to replace greenhouse panels every 15-20 years. Currently the panels on our greenhouses are about 30 years old.	$0

Trails Department

1	Trails		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2027	2028	2029	2030	2031	2032-2036	Future	Fiscal Years	3
4											4
5	Trail 306/320 (Big Rock Hiking)	Improvements Other than Buildings	112,000							112,000	5
6	Trail 501 (Kinglet)	Improvements Other than Buildings	135,100							135,100	6
7	Trail 502b (Fools Gold)	Improvements Other than Buildings		140,000						140,000	7
8	Trail 405/409 (Gobblers Gap)	Improvements Other than Buildings			350000					350,000	8
9	North Canyon Trailhead Restrooms and Utilities	Improvements Other than Buildings					300,000			300,000	9
10	Trails 425a and 425b (Xmas Tree Area)	Improvements Other than Buildings						140,000		140,000	10
11	Trail 427a and 427b (Xmas Mid Mtn Traverse)	Improvements Other than Buildings						75,000		75,000	11
12	Trail 508 & 512a (Holbrook Blue and Balck Down)	Improvements Other than Buildings						130,000		130,000	12
13	Future TIP Trail Projects	Improvements Other than Buildings							8,000,000	8,000,000	13
14	**Totals**		**247,100**	**140,000**	**350,000**	**0**	**300,000**	**345,000**	**8,000,000**	**9,382,100**	14

Project Descriptions

Project Name	Project Description	Increase to Operating
Trail 306/320 (Big Rock Hiking)	A 1.1 mile hiking only trail in Mueller Park connecting Big Rock to Hornet Trail below at Mill Creek	
Trail 501 (Kinglet)	Multi-use preferred climbing trail designed for beginner bicycle connecting Holbrook Trailhead to Bountiful Shoreline Trail	
Trail 502b	Multi-use trail designed for beginner bicycle preferred descinging direction connecting Holbrook Trailhead to	
Trail 405/409 (Gobblers Gap)	Multi-use trail in Mueller bypassing private property, making connection from Mueller Park Canyon to Holbrook	
North Canyon Trailhead Restrooms and Utilities	Adding restrooms to the North Canyon Trailhead	$1,500
Trails 425a and 425b	Multi use trails creating another connecting between Bountiful Shoreline Trail and the Christmas Tree Farm on	
Trail 427a and 427b (Xmas Mid Mtn Traverse)	Multi-use trails continuing trails 425a,b to connect to Gobblers Gap/SoDa	
Trail 508 & 512a (Holbrook Blue & Balck Down)	Downhill bicycle trails giving more advanced options in the Holbrook area	
Future TIP Trail Projects	Various future trail projects included in the Bountiful Trails Implementation Plan	

Storm Water Fund

1	Storm Water		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	**Project Name**	**Budget Category**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032-2036**	**Future**	**Fiscal Years**	3
4	Trucks, Sweepers, Flusher	Machinery & Equipment	360,000	340,000	95,000	480000	85,000	1,511,000	1,625,000	4,496,000	4
5	Edgehill Drive --500 East to 400 East Replacement	Storm Drain Construction	390,000							390,000	5
6	3400 South -- 700 West to 800 West Extend line	Storm Drain Construction	350,000							350,000	6
7	1800 South -- Spring Creek to 400 East	Storm Drain Construction	425,000							425,000	7
8	400 North -- 400 East to 600 East	Storm Drain Construction		525,000						525,000	8
9	400 North -- 650 East to 1100 East	Storm Drain Construction		725,000						725,000	9
10	Deborah Dr -- 1125 East to 900 East	Storm Drain Construction		475,000						475,000	10
11	H S Runoff -- Orchard Dr 629 South to Mill Creek	Storm Drain Construction			550,000					550,000	11
12	300 South -- 1300 East to Barton Creek	Storm Drain Construction			850,000					850,000	12
13	Ashley Detention Basin Rebuild	Storm Drain Construction			350,000					350,000	13
14	Medford Pond Rebuild	Storm Drain Construction				325,000				325,000	14
15	Outlets to Mill Creek rebuild - Davis to Btfl Blvd	Storm Drain Construction				725,000				725,000	15
16	P L Runoff -- Davis Blvd 2505 South to Lewis Park	Storm Drain Construction				350,000				350,000	16
17	1300 East -- Vineyard to Stone Creek up grade	Storm Drain Construction					750,000			750,000	17
18	City shop drain -- 300 West to Mill Creek	Storm Drain Construction					325000			325,000	18
19	Moss Hill Drive Pipe Replacement	Storm Drain Construction						295,000		295,000	19
20	Oakwood Basin Rebuild	Storm Drain Construction						210,000		210,000	20
21	Wood hollow overflow pipe	Storm Drain Construction						235,000		235,000	21
22	Cemetery expansion	Storm Drain Construction						410,000		410,000	22
23	Storm Water Building for equipment 8 bays	Building							2,500,000	2,500,000	23
24	Pipe ditch -- Frontage - 1400 N to 1600 N	Storm Drain Construction							350,000	350,000	24
25	**Totals**		**1,525,000**	**2,065,000**	**1,845,000**	**1,880,000**	**1,160,000**	**2,661,000**	**4,475,000**	**15,611,000**	25

Project Descriptions

Project Name	**Project Description**	**Increase to Operating Budget $**
Storm Drain Replacement	FY 27 Edgill Dr – 500 East to 400 East	None Planned
Storm Drain Replacement	FY 27 3400 South – 700 West to 800 West	None Planned
Storm Drain Replacement	FY 27 1800 South – Spring Creek Dr to 400 East	None Planned
Storm Drain	FY 28 400 North -- 400 East to 600 East	None Planned
Storm Drain	FY 28 400 North -- 650 East to 1100 East	None Planned

Storm Drain Replacement	FY 29 300 S 1300 E Larger drain line needed	None Planned
Storm Basin Replacement	FY 29 Ashley Basin rebuild	None Planned
Storm Drain	FY 29 Bountiful High School to Mill Creek Drain	None Planned
Storm Drain Outlets upgrade	FY 30 Drain outlets in Mill creek rebuild	None Planned
Storm Basin Replacement	FY 30 Medford pond rebuild	None Planned
Storm Drain Replacement	FY 31 1300 East Vineyard larger pipe needed	None Planned
Equipment Replacement	FY 27 Replace Sweeper Truck	None Planned
Equipment Replacement	FY 28 Replace Sweeper Truck and Service truck	None Planned
Equipment Replacement	FY 29 None planned	None Planned
Equipment Replacement	FY 30 Replace Sweeper Truck and Service truck	None Planned
Equipment Replacement	FY 31 Replace Sweeper Truck	None Planned

Fiber Fund

1	**Fiber**		**Fiscal Years**							**Total**	1
2			**Ending June 30,**							**All**	2
3	**Project Name**	**Budget Category**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032-2036**	**Future**	**Fiscal Years**	3
4	Fiber Network Connection Costs	Fiber Network Lines/Conduit	4,155,600	2,836,900						6,992,500	4
5	Fiber Network Hut Equipment	Fiber Network Hut Equipment					130,680	513,440		644,120	5
6	Totals		**4,155,600**	**2,836,900**	**0**	**0**	**130,680**	**513,440**	**0**	**7,636,620**	6

Project Descriptions

Project Name	Project Description	Increase to Operating
Fiber Network Connection Costs	The fiber-optic network backbone was fully constructed in FY25 with hundreds of miles of conduit and fiber cable. The FY27 and FY28 costs cover the fiber cable, conduit, and labor costs necessary to connect customers to the City's network backbone. These are contracted install/connect fees to be paid to UTOPIA. It is anticipated that in a few years the occasional line repair will be needed, which will increase the annual operating budget. An early estimate of that ongoing cost is $25,000 per year, but it is not anticipated that FY27 will incur any of those operating costs.	$25,000
Fiber Network Hut Equipment	The fiber-optic network was constructed with 10 fiber huts that control the 10 network footprints. The fiber huts require networking equipment. It is anticipated that this networking equipment will not need replacement for 7 to 10 years, so the long-term capital plan includes replacement costs in FY31 through FY36. It is anticipated that in a few years from FY27 the occasional hut equipment repairs will be needed, which will increase the annual operating budget. An early estimate of that ongoing cost is $15,000	$15,000

Water Fund

1	**Water**		**Fiscal Years**							**Total**	1
2			**Ending June 30,**							**All**	2
3	**Project Name**	**Budget Category**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032-2036**	**Future**	**Fiscal Years**	3
4	Replace Millcreek Reservoir Phase 1 1.5 MG Reservoir	Reservoirs	750,000	2,450,000						3,200,000	4
5	Replace Millcreek Reservoir Phase 2 1.5 MG Reservoir	Reservoirs		750,000	2,450,000					3,200,000	5
6	Replace Barton Creek Reservoir 1.5 MG Reservoir	Reservoirs						5,000,000		5,000,000	6
7	Replace Ashdown Reservoir	Reservoirs							5,000,000	5,000,000	7
8	Millcreek Reservoir Booster Station	Buildings		1,000,000						1,000,000	8
9	Barton Creek Booster Station	Buildings						1,000,000		1,000,000	9
10	Ashdown Booster Station	Buildings							750,000	750,000	10
11	Upgrade Barton Creek Well	Wells						1,000,000		1,000,000	11
12	Well Chemical Treatment (100 E)	Wells						165,000	185,000	350,000	12
13	Future Well Rehab Placeholder	Wells							1,500,000	1,500,000	13
14	New roof shingles for Two Booster Stations	Improvements Other Than Buildings							30,000	30,000	14
15	Stoneridge Road Drainage Improvements	Improvements Other Than Buildings		30,000						30,000	15
16	Center Street 900 East to Davis Area Drains	Improvements Other Than Buildings	30,000	30,000	30,000					90,000	16
17	**Annual Replacement**	Water Mains	1,400,000	1,500,000	1,500,000	1,600,000	1,600,000	9,500,000	12,000,000	29,100,000	17
18	1450 N from 400 E to 550 E	Water Mains	*								18
19	150 N from 400 E to 600 E	Water Mains	*								19
20	100 S from 400 E to 650 E	Water Mains	*								20
21	1250 N from 200 E to 325 E	Water Mains	*								21
22	300 E 400 N to Center St.	Water Mains	*								22
23	Sunset Dr from BTFL Hills DR. to Millbrook Way	Water Mains	*								23
24	500 E from 1400 S to 1700 S	Water Mains	*								24
25	400 E. from 1500 S to 1700 S	Water Mains	*								25
26	500 W. from 500 S to 1500 S.	Water Mains	*								26
27	1600 S from 400 E to 600 E	Water Mains		*							27
28	1650 S from 400 Eto 600 E	Water Mains		*							28
29	350 W & 400 W loop from 740 S to 1250 S	Water Mains		*							29
30	Woodmoor Dr from Davis to BTFL Hills Dr.	Water Mains		*							30
31	600 E and 650 E from 1050 N to 900 N	Water Mains		*							31
32	400 N from 400 E to 900 E	Water Mains		*							32
33	400 N from 900 E. to 1300 E.	Water Mains			*						33
34	Main Street from 400 N to 500 S	Water Mains				*					34
35	1300 E from 400 N to 300 S	Water Mains					*				35
36	Transmission main Line Pipe Lining	Water Mains	200,000	200,000	200,000	200,000	200,000	800,000	200,000	2,000,000	36
37	Barton Creek Well Pump Line Future Treatment Processing	Water Mains						1,500,000		1,500,000	37
38	Mobile Meter Reading System	Machinery and Equipment		400,000						400,000	38
39	Misc Yearly Upgrades (Pumps, Motors, Electrical ect.)	Machinery and Equipment	80,000	80,000	85,000	90,000	90,000	360,000	350,000	1,135,000	39
40	VFD to replace motor savers	Machinery and Equipment									40
41	Dump Trucks	Machinery and Equipment			200,000		210,000			410,000	41
42	Mini Excavator	Machinery and Equipment		120,000						120,000	42
43	Backhoes	Machinery and Equipment		150,000				280,000		430,000	43
44	Compressor	Machinery and Equipment							30,000	30,000	44
45	Asphalt Zipper	Machinery and Equipment							70,000	70,000	45
46	Pavement Saw	Machinery and Equipment	35,000							35,000	46
47	Mini Vacum Excavator	Machinery and Equipment							35,000	35,000	47
48	Trailer Vacuum Excavator	Machinery and Equipment	100,000							100,000	48
49	Staff Pickup Trucks	Vehicles	60,000	60,000		120,000				240,000	49
50	Supervisor Pickup Trucks	Vehicles	120,000		60,000					180,000	50
51	Plow Truck (flatbed)	Vehicles					140,000			140,000	51
52	Crew Trucks With Utility Bed	Vehicles						240,000	200,000	440,000	52
53	Acquire Tank Site Near Sunset Hollow	Land							180,000	180,000	53
54	Acquire Tank Site at Upper Maple Hills	Land							200,000	200,000	54
55	* Proposed Project Year										55
	Totals		**2,775,000**	**6,770,000**	**4,525,000**	**2,010,000**	**2,240,000**	**19,845,000**	**20,730,000**	**58,895,000**	

Project Descriptions

Project Name	Project Description	Increase to Operating Budget $
Reservoirs	• Phase 1, Millcreek reservoir replacement project. 1.5 MG 2027 ($3,200,000) • Phase 2, Millcreek reservoir replacement project. 1.5 MG 2028 ($3,2000,000) • Replace Barton Creek reservoir replacement project. 1.5 MG 2032-2036 ($5,000,000) • Replace Ashdown Booster Station. 1.5 MG Future ($5,000,000)	$0
Buildings	• Millcreek booster station replacement 2028 ($1,000,000) • Replace the Barton Creek booster station. 2032-2036 ($1,000,000) • Ashdown booster station replacement. Future ($750,000).	$0
Wells	• Barton Creek Well Rehabilitation. 2032-2036 ($1,000,000) • 100 East Well chemical treatment. 2032-2036 ($165,000) • 100 East Well chemical treatment Future. ($185,000) • Future Well rehab placeholder. Future ($1,500,000)	$0
Improvements other than buildings	• New roof shingles at booster stations. Future ($30,000) • Stoneridge road drainage improvements. 2028 ($30,000) • Center Street & 900 East to Davis Area Drains Phase 1. 2027 ($30,000) • Center Street & 900 East to Davis Area Drain Phase 2. 2028 ($30,000) • Center Street & 900 East to Davis Area Drain Phase 3. 2029 ($30,000)	$0
Annual Scheduled pipe Replacement	• This is for our annual pipe replacement projects based upon the 10-year plan and road maintenance schedule. • 2027 ($1,400,000) • 2028 ($1,500,000) • 2029 ($1,500,000) • 2030 ($1,600,000) • 2031 ($1,600,000) • 2032-2036 ($9,500,000) • Barton Creek Well pump line for future treatment process 2031-2035 ($1,500,000) • Future ($12,000,000)	$0

Annual Scheduled Pipe Replacement	• As part of our pipe replacement program, we would like to have a liner installed on some of our transmission lines. • 2027 ($200,000) • 2028 ($200,000) • 2029 ($200,000) • 2030 ($200,000) • 2031 ($200,000) • 2032-2036 ($800,000) • Future ($200,000)	$0
Machinery and Equipment	• We try to replace equipment in a selected booster facility every year. • 2027 ($80,000) • 2028 ($80,000) • 2029 ($85,000) • 2030 ($90,000) • 2031 ($90,000) • 2032-2036 ($360,000) • Future ($350,000) • Meter Reading equipment and program. • 2028 ($300,000)	$0
Machinery and Equipment	• Replacement of existing equipment. (Backhoe, Dump Trucks, and Vacuum) • 2027 ($135,000) Pavement Saw, Vacuum Trailer. • 2028 ($270,000) 1 mini excavator, 1 Backhoe. • 2029 ($200,000) 1 Dump Truck. • 2031($210,000) 1 Dump Truck • 2032-2036 ($855,000) Dump truck, mini excavator, Backhoe	$0
Vehicles	• Replacement of existing fleet trucks. • 2027 ($180,000) 1 Staff Pickup, 2 Supervisor Trucks • 2028 ($60,000) 1 Staff Pickup Truck • 2029 ($60,000) 1 Supervisor Pickup Truck • 2030 ($120,000) 2 Staff Pickup Trucks • 2031 ($140,000) 1 Plow Truck • 2032-2036 ($240,000) Various Pickup Trucks • Future ($200,000)	$0
Land	• 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

	Light & Power Project Name	Budget Category	Fiscal Years Ending June 30, 2027	2028	2029	2030	2031	2032-2036	Future	Total All Fiscal Years	
4											4
5	CIP 09 Dist Sub NW Substation	NW Substation	25,000							25,000	5
6	Upgrade Substation & Feeders	NE Substation					4,000,000	4,000,000		8,000,000	6
7	CIP 15 Dist Sys Feeder #373 East	NE Substation				400,000	400,000	1,200,000		2,000,000	7
8	Feeder #572 East 1800 S	SW Substation						200,000		200,000	8
9	Feeder #573 2300 S to 3100 S	SW Substation	400,000							400,000	9
10	Feeder #576 to Feeder #676 Tie	SW Substation						800,000		800,000	10
11	46KV Breaker	Central Substation		400,000						400,000	11
12	Feeder #674 Tie to #372	Central Substation					400,000			400,000	12
13	Feeder #673 Tie to #576	Central Substation			400,000	400,000				800,000	13
14	Feeder #674 Rebuild	Central Substation						400,000		400,000	14
15	Feeder #671 Rebuild	Central Substation						300,000		300,000	15
16	Feeder #672 Rebuild	Central Substation						500,000		500,000	16
17	Feeder #675 Rebuild	Central Substation						500,000		500,000	17
18	Ph 9 (400 N 200 W to NE Sub) Transmission	Transmission System		100,000	700,000					800,000	18
19	Ph 9 (400 N 200 W to NE Sub) Distribution	Transmission System		20,000						20,000	19
20	Ph 10 (SW Sub to 400 E) Transmission	Transmission System			100,000	600,000				700,000	20
21	Ph 11 (400 E to Edgehill Dr) Transmission	Transmission System				100,000	600,000			700,000	21
22	Ph 11 (400 E to Edgehill Dr) Distribution	Transmission System						250,000		250,000	22
23	Ph 12 (Edgehill Dr to SE Sub) Transmission	Transmission System					100,000	700,000		800,000	23
24	Ph 13 (SE Sub to Bountiful Blvd) Transmission	Transmission System						700,000		700,000	24
25	Ph 13 (SE Sub to Bountiful Blvd) Distribution	Transmission System						250,000		250,000	25
26	Ph 14 (Bountiful Blvd to 1800 S) Transmission	Transmission System						250,000		250,000	26
27	Ph 14 (Bountiful Blvd to 1800 S) Distribution	Transmission System						250,000		250,000	27
28	Ph 15 (1800 S to Echo tap) Transmission	Transmission System						750,000		750,000	28
29	Ph 15 (1800 S to Echo tap) Distribution	Transmission System						350,000		350,000	29
30	Ph 16 (Echo tap to 300 S Davis) Transmission	Transmission System						1,000,000		1,000,000	30
31	Ph 16 (Echo tap to 300 S Davis) Distribution	Transmission System						200,000		200,000	31
32	CIP 03 Trans Sys UDOT Transmission	Transmission System	804,097							804,097	32
33	CIP 04 Dist Sys UDOT 500 S. & 500 W.	Distribution System	550,000							550,000	33
34	CIP 05 Dist Sys UDOT 400 N. & 500 W.	Distribution System	130,000							130,000	34
35	Meter Collector System	Distribution System		1,500,000	3,000,000	3,000,000				7,500,000	35
36	CIP 06 Dist Sys Capital <$50K	Distribution System	200,000							200,000	36
37	15 street lights Bountiful Blvd	Distribution Street Light System			120,000					120,000	37
38	Replace #1 Turbine	Power Plant						5,000,000		5,000,000	38
39	SCADA System	SCADA		300,000						300,000	39
40	Control Package Upgrade	Echo Hydro	1,375,000							1,375,000	40
41	Security Wall, Paving, & Garage Extension	Office & Warehouse		500,000	500,000	1,200,000				2,200,000	41
42	New Building	Office & Warehouse						5,000,000		5,000,000	42

Light & Power Fund (continued)

1			Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2027	2028	2029	2030	2031	2032-2036	Future	Fiscal Years	3
4											4
5	5002 Frieghtliner Dbl Bucket Truck (CC)	Vehicles						450,000		450,000	5
6	5003 Frieghliner Tree Truck (CB)	Vehicles						225,000		225,000	6
7	5004 Dodge Ram Service Truck (JJ)	Vehicles						160,000		160,000	7
8	5006 John Deere backhoe	Vehicles					130,000			130,000	8
9	5026 Chevy service truck (KB)	Vehicles			130,000					130,000	9
10	5043 Small Forklift	Vehicles					50,000			50,000	10
11	5046 International Double Bucket	Vehicles	375,000							375,000	11
12	5050 Ford Explorer (CN)	Vehicles						55,000		55,000	12
13	5053 Ford F150 pickup truck (JH)	Vehicles					60,000			60,000	13
14	5055 Ford Explorer (BC)	Vehicles						55,000		55,000	14
15	5057 Ford Explorer (DF)	Vehicles		55,000						55,000	15
16	5061 Altec digger / derrick	Vehicles				280,000				280,000	16
17	5064 Dodge Ram service truck (RD)	Vehicles	145,000							145,000	17
18	5066 Chevy Equinox (LV)	Vehicles			55,000					55,000	18
19	5067 Dodge Ram bucket truck (JB)	Vehicles				225,000				225,000	19
20	5068 Ford F350 pickup truck (oncall)	Vehicles	135,000							135,000	20
21	5069 Ford F350 service truck (KT)	Vehicles			135,000					135,000	21
22	5071 Freightliner Digger Derrick	Vehicles						425,000		425,000	22
23	5072 Ford F350 service truck (JB)	Vehicles					135,000			135,000	23
24	5073 Ford F150 pickup truck (JerrellJ)	Vehicles						80,000		80,000	24
25	5074 Ford F150 service truck (KimB)	Vehicles						80,000		80,000	25
26	5075 Ford F150 truck (plant)	Vehicles						70,000		70,000	26
27	5911 Cable Puller / Tensioner	Vehicles						200,000		200,000	27
28	5912 Vermeer chipper	Vehicles		110,000						110,000	28
29	5922 EZ Hauler trailer	Vehicles		25,000						25,000	29
30	5923 EZ Hauler	Vehicles		250,000						250,000	30
31	5932 Vermeer Vacuum Trailer	Vehicles			140,000					140,000	31
32	5933 EZ Hauler	Vehicles						250,000		250,000	32
43	**Totals**		**4,139,097**	**3,260,000**	**5,280,000**	**6,205,000**	**5,875,000**	**24,650,000**	**0**	**49,409,097**	43

Project Descriptions

Project Name	Project Description	Increase to Operating Budget $
CIP 09 Dist Sub NW Substation	FY(s) 2027: $25,000 for Complete Rebuild	Not substantial
Upgrade Substation & Feeders	FY(s) 2031-36: $8,000,000 for Complete Rebuild	Not substantial
CIP 15 Dist Sys Feeder #373 East	FY(s) 2030-36: $2,000,000 Install New Feeder	Not substantial
Feeder #572 East 1800 S	FY(s) 2032-36: $200,000 Feeder Upgrade	Not substantial
Feeder #573 2300 S to 3100 S	FY(s) 2027: $400,000 Feeder Upgrade	Not substantial
Feeder #576 to Feeder #676 Tie	FY(s) 2032-36: $800,000 Feeder Upgrade	Not substantial
46KV Breaker	FY(s) 2028: $400,000 45KV Breaker Central Sub	Not substantial
Feeder #674 Tie to #372	FY(s) 2031: $400,000 Feeder Upgrade	Not substantial
Feeder #673 Tie to #576	FY(s) 2029-30: $800,000 Feeder Upgrade	Not substantial
Feeder #674 Rebuild	FY(s) 2032-36: $400,000 Feeder Upgrade	Not substantial
Feeder #671 Rebuild	FY(s) 2032-36: $300,000 Feeder Upgrade	Not substantial
Feeder #672 Rebuild	FY(s) 2032-36: $500,000 Feeder Upgrade	Not substantial
Feeder #675 Rebuild	FY(s) 2032-36: $500,000 Feeder Upgrade	Not substantial
Ph 9 (400 N 200 W to NE Sub) Transmission	FY(s) 2028-29: $800,000 Upgrade	Not substantial
Ph 9 (400 N 200 W to NE Sub) Distribution	FY(s) 2028: $20,000 Upgrade	Not substantial
Ph 10 (SW Sub to 400 E) Transmission	FY(s) 2029-30: $700,000 Upgrade	Not substantial
Ph 11 (400 E to Edgehill Dr) Transmission	FY(s) 2030-31: $700,000 Upgrade	Not substantial
Ph 11 (400 E to Edgehill Dr) Distribution	FY(s) 2032-36: $250,000 Upgrade	Not substantial
Ph 12 (Edgehill Dr to SE Sub) Transmission	FY(s) 2031-36: $800,000 Upgrade	Not substantial
Ph 13 (SE Sub to Bountiful Blvd) Transmission	FY(s) 2032-36: $700,000 Upgrade	Not substantial
Ph 13 (SE Sub to Bountiful Blvd) Distribution	FY(s) 2032-36: $250,000 Upgrade	Not substantial
Ph 14 (Bountiful Blvd to 1800 S) Transmission	FY(s) 2032-36: $250,000 Upgrade	Not substantial
Ph 14 (Bountiful Blvd to 1800 S) Distribution	FY(s) 2032-36: $250,000 Upgrade	Not substantial
Ph 15 (1800 S to Echo tap) Transmission	FY(s) 2032-36: $750,000 Upgrade	Not substantial
Ph 15 (1800 S to Echo tap) Distribution	FY(s) 2032-36: $350,000 Upgrade	Not substantial
Ph 16 (Echo tap to 300 S Davis) Transmission	FY(s) 2032-36: $1,000,000 Upgrade	Not substantial

Ph 16 (Echo tap to 300 S Davis) Distribution	FY(s) 2032-36: $200,000 Upgrade	Not substantial
CIP 03 Trans Sys UDOT Transmission	FY(s) 2027: $804,097 Relocate	Not substantial
CIP 04 Dist Sys UDOT 500 S. & 500 W.	FY(s) 2027: $550,000 Relocate	Not substantial
CIP 05 Dist Sys UDOT 400 N. & 500 W.	FY(s) 2027: $130,000 Relocate	Not substantial
Meter Collector System	FY(s) 2028-30: $7,500,000 New Metering System	$100,000 Annual Software
CIP 06 Dist Sys Capital <$50K	FY(s) 2027: $200,000 New Build	Not substantial
15 street lights Bountiful Blvd	FY(s) 2029: $120,000 New System	$1,800 Annual Maintenance
Replace #1 Turbine	FY(s) 2032-36: $5,000,000 Replacement	Not substantial
SCADA System	FY(s) 2028: $300,000 Upgrade	Not substantial
Control Package Upgrade	FY(s) 2027: $1,375,000 Upgrade Echo Controls	Not substantial
Security Wall, Paving, & Garage Extension	FY(s) 2028-30: $2,200,000 for North Yard & Garage Expansion	Not substantial
New Building	FY(s) 2032-36: $5,000,000 to Begin New Construction	$12,000/Year - Higher Maintenance Costs
5002 Frieghtliner Dbl Bucket Truck (CC)	FY(s) 2032-36: $450,000 Replacement	Not substantial
5003 Frieghliner Tree Truck (CB)	FY(s) 2032-36: $225,000 Replacement	Not substantial
5004 Dodge Ram Service Truck (JJ)	FY(s) 2032-36: $160,000 Replacement	Not substantial
5006 John Deere backhoe	FY(s) 2031: $130,000 Replacement	Not substantial
5026 Chevy service truck (KB)	FY(s) 2029: $130,000 Replacement	Not substantial
5043 Small Forklift	FY(s) 2031: $50,000 Replacement	Not substantial
5046 International Double Bucket	FY(s) 2027: $375,000 Replacement	Not substantial
5050 Ford Explorer (CN)	FY(s) 2032-36: $55,000 Replacement	Not substantial
5053 Ford F150 pickup truck (JH)	FY(s) 2031: $60,000 Replacement	Not substantial
5055 Ford Explorer (BC)	FY(s) 2032-36: $55,000 Replacement	Not substantial
5057 Ford Explorer (DF)	FY(s) 2028: $55,000 Replacement	Not substantial
5061 Altec digger / derrick	FY(s) 2030: $280,000 Replacement	Not substantial
5064 Dodge Ram service truck (RD)	FY(s) 2027: $145,000 Replacement	Not substantial
5066 Chevy Equinox (LV)	FY(s) 2029: $55,000 Replacement	Not substantial
5067 Dodge Ram bucket truck (JB)	FY(s) 2030: $225,000 Replacement	Not substantial
5068 Ford F350 pickup truck (oncall)	FY(s) 2027: $135,000 Replacement	Not substantial
5069 Ford F350 service truck (KT)	FY(s) 2029: $135,000 Replacement	Not substantial

5071 Freightliner Digger Derrick	FY(s) 2032-36: $425,000 Replacement	Not substantial
5072 Ford F350 service truck (JB)	FY(s) 2031: $135,000 Replacement	Not substantial
5073 Ford F150 pickup truck (JerrellJ)	FY(s) 2032-36: $80,000 Replacement	Not substantial
5074 Ford F150 service truck (KimB)	FY(s) 2032-36: $80,000 Replacement	Not substantial
5075 Ford F150 truck (plant)	FY(s) 2032-36: $70,000 Replacement	Not substantial
5911 Cable Puller / Tensioner	FY(s) 2032-36: $200,000 Replacement	Not substantial
5912 Vermeer chipper	FY(s) 2028: $110,000 Replacement	Not substantial
5922 EZ Hauler trailer	FY(s) 2028: $25,000 Replacement	Not substantial
5923 EZ Hauler	FY(s) 2028: $250,000 Replacement	Not substantial
5932 Vermeer Vacuum Trailer	FY(s) 2029: $140,000 Replacement	Not substantial
5933 EZ Hauler	FY(s) 2032-36: $250,000 Replacement	Not substantial

Golf Fund

1	Golf Course		Fiscal Years							Total	1
2			Ending June 30,							All	2
3	Project Name	Budget Category	2027	2028	2029	2030	2031	2032-2036	Future	Fiscal Years	3
4	Work utility carts	Machinery & Equipment	80,000							80,000	4
5	Wash bay improvements	Buildings		20,000						20,000	5
6	Insulate/Heat Equipment Bays	Buildings	15,000							15,000	6
7	Shop Floor repair and resurface	Machinery & Equipment							30,000	30,000	7
8	Replace/repair roof between shops	Buildings		20,000						20,000	8
9	Driving Range Renovation and Simulator	Improvements Other Than Buildings			50,000	50,000		50,000		150,000	9
10	Replace crew work truck	Machinery & Equipment			50,000				60,000	110,000	10
11	Cart Paths	Improvements Other Than Buildings					50,000		50,000	100,000	11
12	Irrigation Satellite Replacement	Improvements Other Than Buildings				50,000	50,000	50,000	50,000	200,000	12
13	Replace 1-ton dump truck	Machinery & Equipment		75,000					60,000	135,000	13
14	Toro Maintenance Equipment Lease Payment	Machinery & Equipment						336,000	168,000	504,000	14
15	Golf Cart Fleet Purchase	Machinery & Equipment	456,400							456,400	15
16	**Totals**		**551,400**	**115,000**	**100,000**	**100,000**	**100,000**	**436,000**	**418,000**	**1,820,400**	16

Project Descriptions

Project Name	Project Description	Operating Budget $
Work Utility Carts	FY2027 - Replace utility work carts	($500)
Insulate/Heat Equipment Bays	FY2027 - Install heater and insulation in 3 equipment bays	$0
Golf Cart Fleet Purchase	FY2027 - Purchase fleet of golf carts to replace aging fleet	$0
Wash Bay Improvements	FY2028 – Make needed improvements to cart and equipment wash bay.	$0
Repair/Resurface maintenance shop floor	FY2028 – Repair and resurface maintenance shop floor	$0
Replace/repair Roof between Buildings	FY2028 – Make needed repairs or replace parts of failing roof between the two maintenance shops	($200)
Replace 1-ton dump truck	FY2028, Future - Replace 1-ton truck used by golf staff for maintenance tasks/snow removal	($1,000)
Driving Range Renovation and Simulators	FY2029, FY2030 – Renovate driving range and warm-up areas of Pro-shop basement. Add golf simulators.	$1,000
Replace crew work truck	FY2029, Future– Replace truck used by crew/superintendent for travel and maintenance operations.	($1,000)
Irrigation Satellite Replacement	FY2030, FY2031Future - Replace on-course irrigation satellite control stations	$500
Cart Paths	FY2031, Future – Add cart paths in select areas of the golf course near greens and tees	$0
Toro Maintenance Equipment Lease Payment	FY2031, Future – Annual lease payment for the Toro maintenance equipment	$0
Golf Cart Lease Payment	FY2027-FY2031 - 5 year annual lease payment for new fleeet of golf carts	$0

Sanitation Fund - Refuse Collection Division

Refuse Collection Department		Fiscal Years Ending June 30,							Total All
Project Name	**Budget Category**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032-2036**	**Future**	**Fiscal Years**
Machinery & Equipment	Machinery & Equipment	400,000	410,000	180,000	425,000	432,000	2,066,000	2,180,000	6,093,000
									0
Totals		**400,000**	**410,000**	**180,000**	**425,000**	**432,000**	**2,066,000**	**2,180,000**	**6,093,000**

Project Descriptions

Project Name	Project Description	Increase to Operating Budget $
Equipment Replacement	FY 27 Collection Truck replacement	$0
Equipment Replacement	FY 28 Collection Truck replacement	$0
Equipment Replacement	FY 29 Clean-up rear loader replacement and can service truck	$0
Equipment Replacement	FY 30 Collection Truck replacement	$0
Equipment Replacement	FY 31 Collection Truck replacement	$0
Equipment Replacement	FY 32 Collection Truck replacement	$0

Sanitation Fund – Recycling Division

1	**Recycling**		**Fiscal Years**							**Total**	1
2			**Ending June 30,**							**All**	2
3	**Project Name**	**Budget Category**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032-2036**	**Future**	**Fiscal Years**	3
4	Machinery & Equipment	Machinery & Equipment	0	0	55,000	425,000	0	860,000	450,000	1,790,000	4
5	**Totals**		**0**	**0**	**55,000**	**425,000**	**0**	**860,000**	**450,000**	**1,790,000**	5

Project Descriptions

Project Name	**Project Description**	**Increase to Operating Budget $**
Equipment Replacement	FY 27 None Planned	$0
Equipment Replacement	FY 28 None Planned	$0
Equipment Replacement	FY 29 Can service Truck	$0
Equipment Replacement	FY 30 Collection Truck replacement	$0
Equipment Replacement	FY 31 None Planned	$0
Equipment Replacement	FY 32 Collection Truck replacement	$0
Equipment Replacement	FY 33 None Planned	$0

Sanitation Fund – Landfill Division

Landfill Department Project Name	Budget Category	Fiscal Years Ending June 30, 2027	2028	2029	2030	2031	2032-2036	Future	Total All Fiscal Years
Trucks, Machinery, Equipment	Machinery & Equipment		925,000	53,000	543,000	980000	4,575,000	3,595,000	10,671,000
Storm Water Basin Expansion	Improvements Other than Buildings	375,000							375,000
Litter Containment Fence (Wetlands)	Improvements Other than Buildings						1,500,000		1,500,000
Totals		**375,000**	**925,000**	**53,000**	**543,000**	**980,000**	**6,075,000**	**3,595,000**	**12,546,000**

Project Descriptions

Project Name	Project Description	Increase to Operating Budget $
Improvements Other than Buildings	FY 27 Storm Water Basin Expansion completion	None planned
Equipment Replacement	FY 27 None planned	None planned
Equipment Replacement	FY 28 Compost screener, Track dozer	$ 5,000 Fuel & Parts
Equipment Replacement	FY 29 Service truck	None planned
Equipment Replacement	FY 30 Water Truck, Water Tank, Backhoe, Fuel Truck.	None Planned
Equipment Replacement	FY 31 Service Truck.	None Planned
Improvements Other than Buildings	FY 32 Litter Containment Fence (Wetlands)	$15,000 Cleaning and maint.

Cemetery Fund

1	**Cemetery**		**Fiscal Years**							**Total**	1
2			**Ending June 30,**							**All**	2
3	**Project Description**	**Budget Category**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032-2036**	**Future**	**Fiscal Years**	3
4	Utility Cart	Machinery and Equipment					45,000		90,000	135,000	4
5	Road Removel (Pine)	Improvements Other Than Buildings	75,000				80,000	90,000		245,000	5
6	Cemetery East Property Expansion	Improvements Other Than Buildings						500,000	300,000	800,000	6
7	Healing Garden Expansion	Improvements Other Than Buildings	100,000					100,000	200,000	400,000	7
8	Small Mower	Machinery and Equipment		25,000			25,000	25,000	50,000	125,000	8
9	Work Truck with Plow	Machinery and Equipment				60,000		75,000	75,000	210,000	9
10	48 Unit Columbarium	Improvements Other Than Buildings			60,000			75,000	75,000	210,000	10
11	1 ton Dump Truck	Machinery and Equipment		80,000					90,000	170,000	11
12	Vinyl Fence	Improvements Other Than Buildings					40,000		40,000	80,000	12
13	Loader/Backhoe	Machinery and Equipment						130,000	130,000	260,000	13
14	**Totals**		**175,000**	**105,000**	**60,000**	**60,000**	**190,000**	**995,000**	**1,050,000**	**2,635,000**	14

Project Descriptions

Project Name	Project Description	Increase to
Utility Cart	FY2026-The utility carts are used daily for hauling soils, sod, and debris. In addition, they are used for general maintenance and small equipment transport. The last utility cart purchased was 10 years ago and is quickly becoming unreliable. Our plan is to replace the oldest cart this budget year and another in four years.	$1,000.00
Road Removal (Pine)	FY2027 - Remove concrete waterways, asphalt, road base down to 6" min. Import clean topsoil, compact, plant new sod. This will reclaim approximately 340 for burial plots. In the future there are plans to remove 2 other roads, Birch and Ash. Birch will reclaim approx. 416 burial plots and Ash will reclaim approx. 432 burial plots. Total : 1188 burial plots.	$1,000.00
Cemetery East Property expansion	FY2032- FY2036- 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 5-6 years.	$10,000.00
Healing Garden Expansion	FY2027-This is the next phase of expansion in the Healing Garden that was started in 2021. Within the Healing Garden are several Urn burial options to meet the expanding need of our Citizens, including Columbarium, natural boulder, and granite niche options.	$4,000.00
Small Mower	FY2028-These are the main pieces of equipment the Cemetery uses for its maintenance operations. The Cemetery currently has 3 mowers in its equipment inventory, 2 that are used regularly and 1 that is held in reserve or used for parts as needed. Our equipment maintenance program is that the oldest mower is replaced with a new mower every 2-3 years.	$500.00
Work truck w/plow	FY2030-This is to replace the current work truck used by the Cemetery Superintendent	$1,500.00
48-unit Columbarium	FY2029-This is a continuation of the expansion of the Healing Garden which offers several Urn burial options. This will be an ongoing project over the next several years	$1,200.00
1-Ton Dump Truck	FY2028-Replace 1-ton dump truck used for daily grave digging and soil transport	$1,500.00
Vinyl Fence	FY2031-2036-Our long range and on-going plan is to replace the old sections of differing types of fence a little at a time. There is approximately 2700 l.f. of fence surrounding the Cemetery which needs to be replaced.	$0.00
Loader/Backhoe	FY2032-2036-The lease terms for our front-end loader/backhoe ends in December 2018. In speaking with the John Deere salesman, we determined that it is in the best interest of the City to purchase the equipment rather than to lease a new piece of equipment; the reasons being the shorter lease terms (only 3 years) and the high interest rates. It is anticipated that this equipment will need to be replaced in the next 10 years.	$2,000.00

Computer Replacement Fund

1	**Computer Replacement**		**Fiscal Years**							**Total**	1
2		**Budget**	**Ending June 30,**							**All**	2
3	**Project Name**	**Category**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032-2036**	**Future**	**Fiscal Years**	3
4	Servers	Computer Hardware			150,000			150,000	150,000	450,000	4
5	Phones	Computer Hardware						75,000		75,000	5
6	Network	Computer Hardware						180,000	180,000	360,000	6
7	Access Controls	Computer Hardware						90,000	90,000	180,000	7
8	Storage	Computer Hardware	80,000				50,000	50,000	50,000	230,000	8
9	**Totals**		**80,000**	**0**	**150,000**	**0**	**50,000**	**545,000**	**470,000**	**1,295,000**	9

Project Descriptions

Project Name	**Project Description**	**Increase to Operating Budget $**
Storage	We are planning on purchasing an additional tape backup unit to eliminate a single point of failure in our existing backup solution in FY 2027 and replacing two storage arrays in FY2028.	These are expenses planned for from the existing budget charged to each department for IT Services and as part of a planned rotation.
Servers	In FY2029, we are planning on purchasing new server hardware.	This is planned based on a 5-year hardware cycle.
Storage	In FY2031, we will purchase an additional storage array and replace one tape backup unit.	These are expenses planned for from the existing budget charged to each department for IT Services and as part of a planned rotation.

<u>Information Technology Cost Distribution</u>

Beginning FY 2025, costs related to servers, network infrastructure, licensing, etc. will be distributed to departments based on their actual usage. In the past, the I.T. Department purchased all I.T-related equipment. We realized that this practice does not give departments a full picture of their cost of doing business. We have been working with Finance and Administration to implement this Information Technology Cost Distribution to be accurate and fair. In a perfect world, this would result in a net $0 change to the entire budget. However, further analysis will be needed to better assess all relevant needs under this revised methodology which will include a re-inventorying of hardware, software, licensing agreements and related matters before arriving at long-term capital needs in dollar terms by fiscal year. This will remove all future Capital Expenses from the I.T. Department and add them to the Computer Replacement Fund. The 10-year impact will be $495,000 removed from the I.T. Capital Budget and distributed to all other departments.

Redevelopment Agency (RDA) Fund

1	**Redevelopment Agency**		**Fiscal Years**							**Total**	1
2		**Budget**	**Ending June 30,**							**All**	2
3	**Project Name**	**Category**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032-2036**	**Future**	**Fiscal Years**	3
4											4
5	BDAC Roof Membrane Replacement	Buildings	75,000							75,000	5
6	BDAC Interior Improvements	Buildings	50,000							50,000	6
7	Extension of Main Street Enhancements	Improvements Other Than Buildings	100,000	100,000	2,500,000					2,700,000	7
8	**Totals**		**225,000**	**100,000**	**2,500,000**	**0**	**0**	**0**	**0**	**2,825,000**	8

Project

Project Name	Project Description	Increase to Operating
BDAC Roof Membrane Replacement	Replacement of the roof membrane of the Bountiful Davis Art Center Building to address water leaks in building.	$0
BDAC Interior Improvements	Repair and replacement of fixtures, furnishings, and other owner improvements	$0
Extension of Main Street Enhancements	Addition of angled parking to historic Main Street and replacement of old power, water, and landscaping infrastructure.	$30,000

RAP Tax Fund

1	**RAP Tax**		**Fiscal Years**							**Total**	1
2		**Budget**	**Ending June 30,**							**All**	2
3	**Project Name**	**Category**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032-2036**	**Future**	**Fiscal Years**	3
4	Irrigation Controllers	Improvements Other than Buildings	80,000							80,000	4
5	Park Irrigation Replacement Program	Improvements Other than Buildings		360,000	360,000	360,000	360,000	360,000		1,800,000	5
6	Mueller Park Ballfield Lights and Power	Improvements Other than Buildings	50,000	500,000						550,000	6
7	Renovation of Twin Hollows (Cheese) Park	Improvements Other than Buildings			1,500,000					1,500,000	7
8	Tolman Park Rocket Playground	Improvements Other than Buildings				250,000				250,000	8
9	North Canyon Park Upgrades	Improvements Other than Buildings				800,000				800,000	9
10	Town Square Lights and Power	Improvements Other than Buildings	50,000	100,000						150,000	10
11	Public Art Program (5% of RAP Tax Allocation)	Improvements Other than Buildings	43,600	44,500	45,400	46,300	47,200	48,100		275,100	11
12	North Canyon Trailhead Restrooms	Improvements Other than Buildings					300,000			300,000	12
13	Creekside Park Improvements	Improvements Other than Buildings					350,000			350,000	13
14	**Totals**		**223,600**	**1,004,500**	**1,905,400**	**1,456,300**	**1,057,200**	**408,100**	**0**	**6,055,100**	14

Project Descriptions

Project Name	Project Description	Increase to Operating
Park Irrigation Replacement Program	Multi-year project to replace the irrigation systems at all major city properties, with an emphasis on parks. The project is estimated to cost $3.6 million in 2026 dollars. $1.8 million to be allocated from the Capital Projects Fund and $1.8	$0
Irrigation Controllers	Replacement of outdated irrigation controllers to improve watering effecience at city properties.	$0
Mueller Park Ballfield Lights and Power	Replacement of the lights and power system for the mueller park playing fields. The project also includes replacement of the play structure and, if sufficient funds are left, resurfacing of the tennis courts.	$0
Tolman Park Rocket Playground	Installation of a rocket-style playground to replace or accompany the existing play structure.	$0
Town Square Lights and Power	Addition of lighting and improved power throughout the Square to imporve visibility and operating potential. The project will address lighting issues at the Ice Ribbon in 2027 and then power and pedestrian lighting in FY 2028.	$500
North Canyon Trailhead Restrooms	Construction of restroom facilities at the North Canyon trailhead parking lot.	$1,000
Creekside Park Improvements	Refresh and replace elements at Creekside Park including the water pump play feature.	$0

Bountiful City, Utah

Fiscal Year 2027 Operating & Capital Budget

Final Adopted Budget

Budget Resources:

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

Administrative Cost Reimbursement

FY2027 Administrative Services Charges to Enterprise & RDA Departments:

Fund & Department	Org	Object	FY 2027 Budget
Storm Water	494900	491150	84,589
Water	515100	491150	417,302
Fiber	505000	491150	156,433
Power	535300	491150	608,220
Golf	555500	491150	130,593
Sanitation Fund:			
Refuse Collection	585800	491150	107,789
Recycle Collection	585810	491150	55,485
Landfill	585820	491150	92,562
Cemetery	595900	491150	79,775
RDA	737300	491150	6,237
			1,738,985

FY2027 Administrative Services Reimbursement to General Fund Departments:

General Fund Department	Org	Object	FY 2027 Budget
Legal	104120	496200	36,302
Executive	104130	496200	269,960
Human Resources	104134	496200	87,758
Information Technology	104136	496200	168,635
Finance	104140	496200	847,023
Buildings	104160	496200	25,031
Engineering	104450	496200	159,383
Parks	104510	496200	85,516
Planning	104610	496200	59,377
			1,738,985

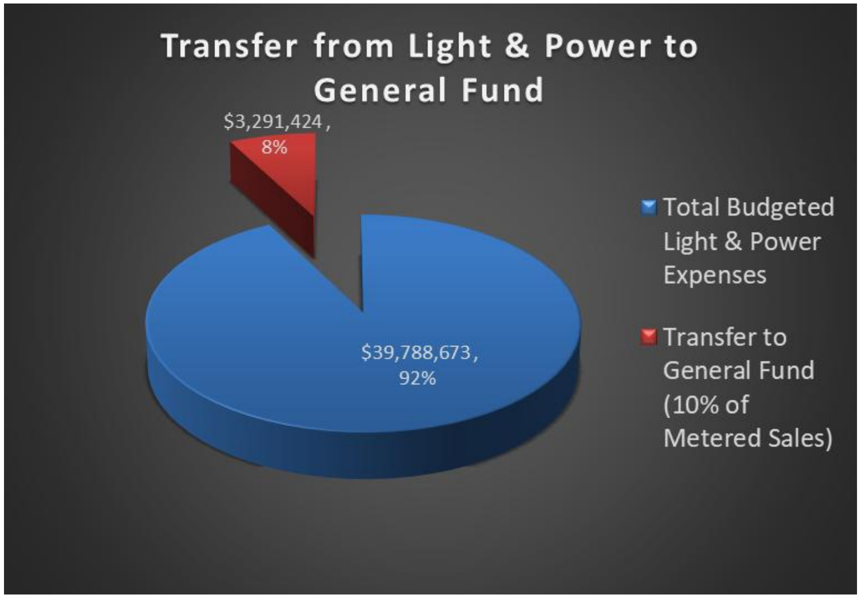
The above amounts are calculated reimbursements to the General Fund for administrative services provided to Enterprise Funds. These General Fund services are attributable to the operations of the Enterprise Funds and calculated on an allocable basis using cost accounting principles.

Transfer from Light & Power Fund to General Fund

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

Transfer from Light & Power Fund to the General Fund (Fiscal Year 2027)

Bountiful City intends to transfer 10% of Electric Metered Sales ($3,291,424 from the Light & Power Fund to the General Fund in Fiscal Year 2027). This transfer represents 8.3% of total budgeted expenses in the Light & Power Fund.



Debt Service Schedules

Debt Service Fund - Debt Service Schedule

$7,625,000

CITY OF BOUNTIFUL, UTAH

General Obligation Bonds, Series 2022

(Rating: Aa1)

Debt Service Schedule

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

Yield Statistics

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

IRS Form 8038

Net Interest Cost	3.5387462%
Weighted Average Maturity	11.058 Years

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

Fiber Fund Debt Service Schedule

$45,525,000

CITY OF BOUNTIFUL, UTAH

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

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
08/03/2023	-	-			- 843,517.78
01/01/2024	-	-	843,517.78	843,517.78	-
07/01/2024	690,000.00	5.000%	1,025,900.00	1,715,900.00	2,724,550.0
01/01/2025	-	-	1,008,650.00	1,008,650.00	0 -
07/01/2025	725,000.00	5.000%	1,008,650.00	1,733,650.00	
01/01/2026	-	-	990,525.00	990,525.00	2,724,175.00
07/01/2026	760,000.00	5.000%	990,525.00	1,750,525.00	-
01/01/2027	-	-	971,525.00	971,525.00	2,722,050.00
07/01/2027	800,000.00	5.000%	971,525.00	1,771,525.00	-
01/01/2028	-	-	951,525.00	951,525.00	2,723,050.00
07/01/2028	840,000.00	5.000%	951,525.00	1,791,525.00	-
01/01/2029	-	-	930,525.00	930,525.00	2,722,050.00
07/01/2029	885,000.00	5.000%	930,525.00	1,815,525.00	-
01/01/2030	-	-	908,400.00	908,400.00	2,723,925.00
07/01/2030	930,000.00	5.000%	908,400.00	1,838,400.00	-
01/01/2031	-	-	885,150.00	885,150.00	2,723,550.00
07/01/2031	975,000.00	5.000%	885,150.00	1,860,150.00	-
01/01/2032	-	-	860,775.00	860,775.00	2,720,925.00
07/01/2032	1,025,000.00	5.000%	860,775.00	1,885,775.00	-
01/01/2033	-	-	835,150.00	835,150.00	2,720,925.00
07/01/2033	1,080,000.00	5.000%	835,150.00	1,915,150.00	-
01/01/2034	-	-	808,150.00	808,150.00	2,723,300.00
07/01/2034	1,135,000.00	5.000%	808,150.00	1,943,150.00	-
01/01/2035	-	-	779,775.00	779,775.00	2,722,925.00
07/01/2035	1,195,000.00	5.000%	779,775.00	1,974,775.00	-
01/01/2036	-	-	749,900.00	749,900.00	2,724,675.00
07/01/2036	1,255,000.00	5.000%	749,900.00	2,004,900.00	-
01/01/2037	-	-	718,525.00	718,525.00	2,723,425.00
07/01/2037	1,320,000.00	5.000%	718,525.00	2,038,525.00	-
01/01/2038	-	-	685,525.00	685,525.00	2,724,050.00
07/01/2038	1,385,000.00	5.000%	685,525.00	2,070,525.00	-
01/01/2039	-	-	650,900.00	650,900.00	2,721,425.00
07/01/2039	1,460,000.00	5.000%	650,900.00	2,110,900.00	-
01/01/2040	-	-	614,400.00	614,400.00	2,725,300.00
07/01/2040	1,535,000.00	5.000%	614,400.00	2,149,400.00	-
01/01/2041	-	-	576,025.00	576,025.00	2,725,425.00
07/01/2041	1,610,000.00	5.000%	576,025.00	2,186,025.00	-
01/01/2042	-	-	535,775.00	535,775.00	2,721,800.00
07/01/2042	1,695,000.00	5.000%	535,775.00	2,230,775.00	-
01/01/2043	-	-	493,400.00	493,400.00	2,724,175.00
07/01/2043	1,780,000.00	5.000%	493,400.00	2,273,400.00	-
01/01/2044	-	-	448,900.00	448,900.00	2,722,300.00
07/01/2044	1,860,000.00	4.000%	448,900.00	2,308,900.00	-
01/01/2045	-	-	411,700.00	411,700.00	2,720,600.00
07/01/2045	1,940,000.00	4.000%	411,700.00	2,351,700.00	-
01/01/2046	-	-	372,900.00	372,900.00	2,724,600.00
07/01/2046	2,015,000.00	4.000%	372,900.00	2,387,900.00	-
01/01/2047	-	-	332,600.00	332,600.00	2,720,500.00
07/01/2047	2,100,000.00	4.000%	332,600.00	2,432,600.00	-
01/01/2048	-	-	290,600.00	290,600.00	2,723,200.00
07/01/2048	2,185,000.00	4.000%	290,600.00	2,475,600.00	-
01/01/2049	-	-	246,900.00	246,900.00	2,722,500.00
07/01/2049	2,275,000.00	4.000%	246,900.00	2,521,900.00	-
01/01/2050	-	-	201,400.00	201,400.00	2,723,300.00
07/01/2050	2,370,000.00	4.000%	201,400.00	2,571,400.00	-
01/01/2051	-	-	154,000.00	154,000.00	2,725,400.00
07/01/2051	2,465,000.00	4.000%	154,000.00	2,619,000.00	-
01/01/2052	-	-	104,700.00	104,700.00	2,723,700.00
07/01/2052	2,565,000.00	4.000%	104,700.00	2,669,700.00	-
01/01/2053	-	-	53,400.00	53,400.00	2,723,100.00
07/01/2053	2,670,000.00	4.000%	53,400.00	2,723,400.00	-
01/01/2054	-	-	-	-	2,723,400.00
Total	$45,525,000.00	-	$37,012,817.78	$82,537,817.78	-

Yield Statistics

Bond Year Dollars	$855,808.33
Average Life	18.799 Years
Average Coupon	4.3248957%
DV01	52,487.65
Net Interest Cost (NIC)	4.1238459%
True Interest Cost (TIC)	4.0655249%
Bond Yield for Arbitrage Purposes	3.9516618%
All Inclusive Cost (AIC)	4.1077240%

IRS Form 8038

Net Interest Cost	4.0768426%
Weighted Average Maturity	18.197 Years

Additional Budget Resource Information

ORGANIZATION AT-A-GLANCE

Bountiful City 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 45,024 and the City organization delivers services with the assistance of approximately 247 full-time equivalent positions with a budget in Fiscal Year 2027 of $104,479,091.

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% Cost of Living Allowance.
- Health insurance premium increase of 2.5%.
- Three new full-time positions and four new part-time positions.
- 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 2027 includes the following service level changes:

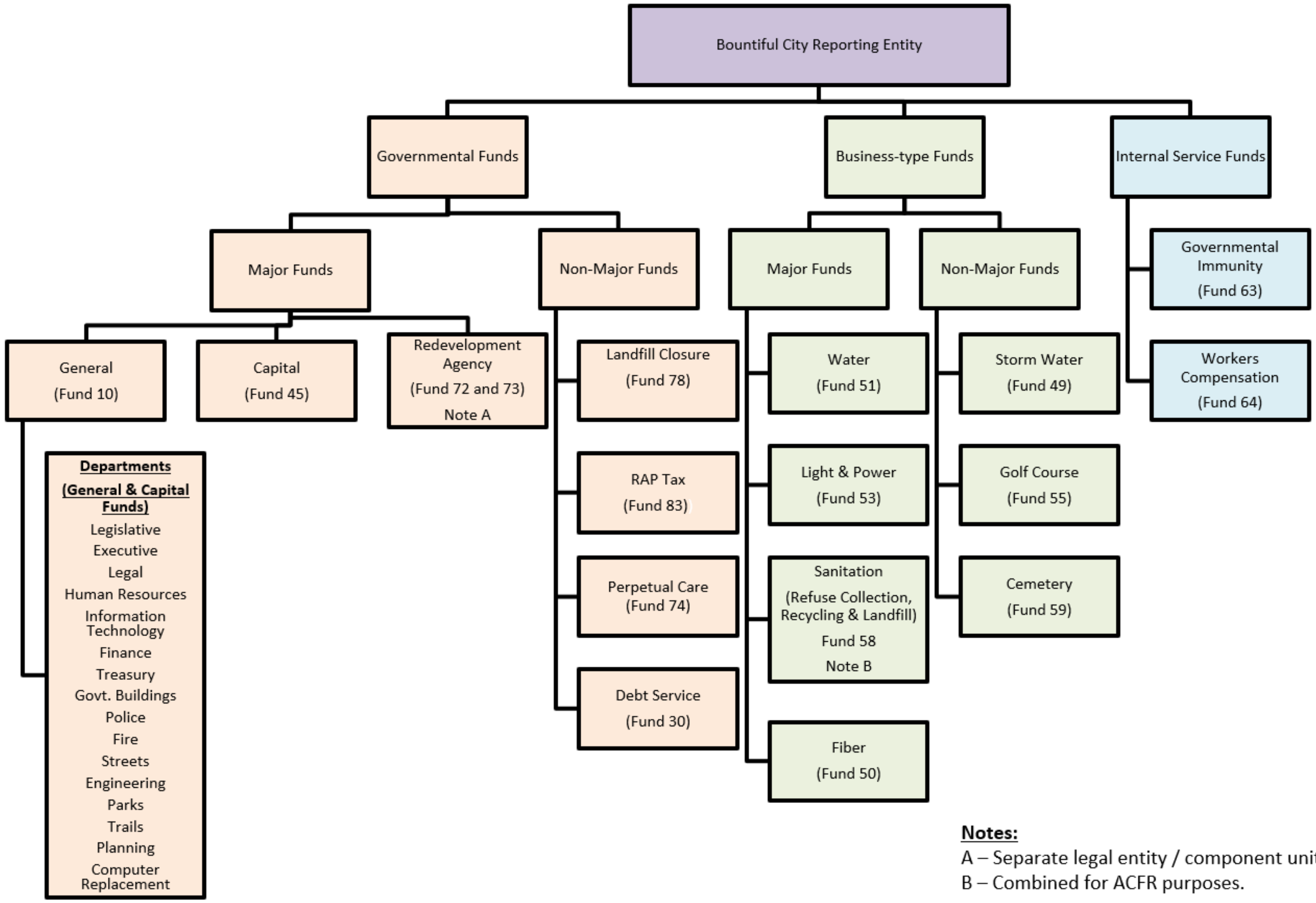
- Addition of a Parks Superintendent position, a new Parks Maintenance Crew Lead and associated three-person part-time crew, and a new Parks part-time Administrative Assistant.
    - The addition of this new Superintendent position, a whole new parks maintenance crew, and the part-time assistant is predominantely to properly maintain the current parks and trails service level. There are no planned park expansions and limited trails expansion. Over the past several years the City has added Creekside Park, Town Square, and Washington Park. The hiking and biking trail system has also seen significant growth over this same timeframe. This infrastructure increase has driven the need for these additional positions
- Addition of a full-time Power Substation Technician
    - This new position has been driven by the planned retirement of a long-time employee. This will allow the City to hire and train a new employee before the retirement. The position count will then reduce back down one employee at retirement
- Addition of a part-time Human Resources Payroll Technician
    - This new part-time position will add in payroll processing and allow the two full-time employees to better address the increasing demands placed on the department by both internal and regulatory requirements

Changed rate and fee amounts:

- Water Department – 3% increase in metered water rates
- Light & Power Department – 4% increase in electric metered sales rates
- Golf Department - $2 rate increase (9 holes) and $4 rate increase (18 holes) in green fees rates
- Landfill Department - $2 rate increase for residential dumping/gate fees
- Sanitation Department - $2 rate increase in refuse collection 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 Annual Comprehensive Financial Report (ACFR) on a 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.



Notes:

A – Separate legal entity / component unit.

B – Combined for ACFR purposes.

DETAIL DESCRIPTION OF FUNDS

GOVERNMENTAL FUNDS

General Fund

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

Capital Projects Fund

The Capital Projects Fund accounts for the financial resources to be used for the acquisition or construction of the major capital facilities, equipment, 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 Mayor and 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 purpose 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 and twice reauthorized in 2014 and 2024) 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 reauthorized funding has been used primarily for projects located within Bountiful City (e.g., Creekside Park, Town Square park, trails, park infrastructure, etc.). The currently authorized RAP Tax will continue for another 10-year period ending March 31, 2036, with a majority of the funds (75%) earmarked for park infrastructure replacement.

Cemetery Perpetual Care Fund

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

Debt Service Fund

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

BUSINESS-TYPE FUNDS

Storm Water Fund

The Storm Water Fund was set up to account for monthly storm water charges collected to cover the cost to install and maintain storm drain infrastructure throughout the City.

Fiber Fund

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

Water Fund

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

Light & Power Fund

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

Golf Fund

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

Sanitation Fund – Refuse Collection, Recycle Collection, and Landfill

The Sanitation Fund is used to account for the operations of the City's residential refuse collection, curbside recycling collection, and sanitary landfill. The Landfill operation includes activities of the City's sanitary landfill located in the neighboring city of West Bountiful, Utah. The Landfill site was originally a regional landfill serving cities in the south end of Davis County, Utah. In 1990, cities in the south end of Davis County other than Bountiful became part of the Davis County Landfill (Wasatch Integrated Waste) thus divesting themselves of the once regional landfill which is now owned solely by Bountiful City. 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 of insurance, claims, and other operating costs associated with City operational risk mitigation. This fund also accounts for any operating costs incurred to provide the risk mitigation services.

Workers' Compensation Fund

The Workers' Compensation Self-Insurance fund's primary purpose is to provide employee compensation for work-related injuries. The City has a standard workers compensation policy with deductible based on market conditions and improvements to be realized in administrative practices. This fund accounts for monthly interfund charges estimated to cover the cost of insurance, claims, and other operating costs associated with workers' compensation. This fund also accounts for any operating and capital expenses incurred to provide the workers' compensation services.

Fund-Department Matrix

General & Capital Funds (Modified Accrual)

- **Departments (Funds 10 and 45)**
  - Legislative
  - Legal
  - Executive
  - Human Resources
  - Information Technology
  - Finance
  - Treasury
  - Government Buildings
  - Police
  - Fire
  - Streets
  - Engineering
  - Parks
  - Trails
  - Planning

Debt Service Fund (Modified Accrual)

- Fund 30

Special Revenue Funds (Modified Accrual)

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

Enterprise Funds (Cash basis budgeting)

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

Internal Service Funds (Cash basis budgeting)

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

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 Projects Fund and each of the City's Enterprise Funds. Each of the administrative policies is summarized below:

Basic Goals of City Government

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

Revenues and Taxation

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

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

Budgeting and Operations

- All budgets should be balanced each year, in accordance with the requirements of Utah law (Utah Code 10-6-110 to 115). To assure this result, expenditures should be kept within appropriations, and revenues should be estimated conservatively to avoid unexpected deficits.
- Long-range budget planning is both desirable and essential for avoiding deficits. Budgets in operating funds should be prepared on a forward-looking basis to assure that critical problems can be foreseen, and solutions planned before emergencies arise.

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

Multi-Year / Long-Term Capital Planning

- Planning for capital improvement needs and means of financing should be on a long-term basis of 10 years or greater.
- As a general rule, capital requirements should be financed as follows:
  a. Governmental Funds – Financing from current appropriations and capital reserves. Major capital improvements which cannot be delayed until funds are accumulated should be financed with general obligation debt.
  b. Proprietary Funds – Capital acquisitions and improvements to be financed through accumulated net income (i.e., net position). 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 Bountiful City (the City) seeks 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 demands 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. 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 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. <u>Capital Projects Fund</u>

<u>Reserve Target Level</u>

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.

<u>Reserve Conditions of Use</u>

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. **<u>Enterprise Funds</u>**

<u>Reserve Target Level</u>

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.

<u>Reserve Target Level Exception</u>

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.

Bountiful City Operating & Capital Reserves
Fiscal Year 2025

City Fund	Minimum Reserve Per Policy	Actual Unrestricted Equity	Excess or (Deficiency)
General Fund			
Operating Reserve	7,203,000	7,634,558	431,558
Capital Projects			
Capital Reserve	10,132,000		
Emergency Reserve	12,000,000		
Total	22,132,000	52,707,333	30,575,333
Fiber			
Operating Reserve	1,126,000		
Capital Reserve	3,206,000		
Total	4,332,000	(1,818,720)	(6,150,720)
Water			
Operating Reserve	2,462,000		
Capital Reserve	2,327,000		
Total	4,789,000	7,036,947	2,247,947
Light and Power			
Operating Reserve	14,719,000		
Capital Reserve	2,570,000		
Total	17,289,000	34,221,775	16,932,775

City Fund	Minimum Reserve Per Policy	Actual Unrestricted Equity	Excess or (Deficiency)
Sanitation			
Operating Reserve	1,777,000		
Capital Reserve	929,000		
Total	2,706,000	10,454,526	7,748,526
Storm Water			
Operating Reserve	528,000		
Capital Reserve	591,000		
Total	1,119,000	5,464,799	4,345,799
Golf Course			
Operating Reserve	962,000		
Capital Reserve	120,000		
Total	1,082,000	1,349,857	267,857
Cemetery			
Operating Reserve	317,000		
Capital Reserve	206,000		
Total	523,000	1,019,392	496,392

Risk Management

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

- For general liability risk the City is self-insured up to $500,000, with commercial excess insurance from $500,000 to $10,000,000. To cover the self-insured portion of the risk, there is established a Risk Management Fund (an internal service fund). This covers municipal liability exposure including general liability, auto, public officials' errors and omissions and law enforcement.
- For cyber-liability risk the City maintains a $2,000,000 coverage limit with a $50,000 deductible
- The City has an all-risk property insurance policy with a total insured value of $259,715,725 that includes various category limits, some of which are as follows:
    i. Buildings and contents limit of $248,143,725 with a $100,000 deductible per category,
    ii. Mobile equipment/contractors equipment limit of $1,352,000 with a $100,000 deductible,
    iii. Earthquake coverage of $10,000,000 with a 2% / $250,000 deductible,
    iv. Flood coverage of $10,000,000 for facilities that are located outside the standard report zone with a $250,000 deductible, and
    v. The City is self-insured for property loss above the limits and below the retentions/deductibles. The operating departments of the General Fund or proprietary funds assume the financial responsibility for risk retained by the City for property damage.
- A boiler and machinery policy is also maintained with a $50,000,000 policy limit and $25,000 deductible for all areas with the exception of power generation, distribution and transmission locations which carry a $100,000 deductible.
- The Treasurer is covered under a $2,300,000 bond with a $15,000 deductible.
- The City also has public employee dishonesty insurance (an employee blanket bond and commercial crime) with a $500,000 limit per occurrence and a $5,000 deductible.
- For workers compensation coverage the City carries commercial insurance with a $500,000 deductible and coverage up to statutory limits plus a $1,000,000 limit on employer's liability. To cover the costs of Workers Compensation administration there is established a Workers Compensation Fund (an internal service fund).

Projected Changes in Fund Balances (APPROPRIATED GOVERNMENTAL FUNDS)

Changes in Governmental Fund Balances (appropriated)
Fiscal Years Ending June 30, 2025 through 2027

	General	Capital Projects	Redevel-opment Agency	Landfill Closure	RAP Tax	Cemetery Perpetual Care	Debt Service	Total Governmental Funds
Fund Balance (as of 6/30/2025)	$ 7,639,558	$ 52,707,333	$ 2,924,220	$ 1,027,034	$ 420,031	$ 2,871,359	$ 166,082	$ 67,755,617
Estimated Revenues (as of 6/30/2026)	23,856,311	4,423,846	1,788,250	44,816	862,000	196,608	515,591	31,687,422
Estimated Expenditures (as of 6/30/2026)	(27,295,642)	(4,354,909)	(1,962,785)	-	(152,964)	(993)	(568,381)	(34,335,674)
Estimated Transfers In (Out)	3,238,628	76,125						3,314,753
Estimated Fund Balance (as of 6/30/2026)	$ 7,438,855	$ 52,852,395	$ 2,749,685	$ 1,071,850	$ 1,129,067	$ 3,066,974	$ 113,292	$ 68,422,118
Estimated Beginning Fund Balance (as of 7/1/2026)	$ 7,438,855	$ 52,852,395	$ 2,749,685	$ 1,071,850	$ 1,129,067	$ 3,066,974	$ 113,292	$ 68,422,118
Budgeted Revenues (as of 6/30/2027)	24,571,789	3,569,420	1,315,305	41,000	884,000	168,000	566,414	31,115,928
Budgeted Expenditures (as of 6/30/2027)	(27,801,789)	(3,817,893)	(884,102)	-	(398,900)	(1,160)	(570,177)	(33,474,021)
Transfers and Contributions In (Out):								-
RAP Tax	-	87,000	-	-	-	-	-	87,000
Light & Power Contribution	3,230,000	-	-	-	-	-	-	3,230,000
Total Transfers and Contributions	3,230,000	87,000	-	-	-	-	-	3,317,000
Net Increase (Decrease) in Fund Balance	-	(161,473)	431,203	41,000	485,100	166,840	(3,763)	958,907
Estimated Fund Balance (as of 6/30/2027)	$ 7,438,855	$ 52,690,922	$ 3,180,888	$ 1,112,850	$ 1,614,167	$ 3,233,814	$ 109,529	$ 69,381,025
Percentage Change	0.0%	-0.3%	15.7%	3.8%	43.0%	5.4%	-3.3%	1.4%

Major Changes

RAP Tax Fund

The RAP Tax fund balance is projected to increase by 43% due to planned savings for future parks and trails projects.

Projected Changes in Net Position (PROPRIETARY FUNDS)

Changes in Proprietary Funds Net Position
Fiscal Years Ending June 30, 2025 through 2027

	Water	Light & Power	Sanitation	Fiber	Storm Water	Golf Course	Cemetery	Total Enterprise Funds	Liability Insurance & Workers Compensation
Net Position (as of 6/30/2025)	$ 36,964,639	$ 73,299,333	$ 16,650,445	$ (1,936,982)	$ 11,884,579	$ 4,488,022	$ 7,003,469	$ 148,353,505	$ 1,786,190
Estimated Revenues (as of 6/30/2026)	7,141,211	37,327,534	4,946,558	1,376,493	2,318,557	2,565,266	742,595	56,418,215	1,098,471
Estimated Expenses (as of 6/30/2026)	(6,106,507)	(37,512,059)	(4,914,878)	(3,369,288)	(1,810,783)	(2,227,739)	(701,313)	(56,642,567)	(1,219,212)
Estimated Transfers In (Out)	-			-				-	-
Estimated Net Position (as of 6/30/2026)	$ 37,999,343	$ 73,114,808	$ 16,682,125	$ (3,929,777)	$ 12,392,353	$ 4,825,549	$ 7,044,751	$ 148,129,153	$ 1,665,449
Estimated Beginning Net Position (as of 7/1/2026)	$ 37,999,343	$ 73,114,808	$ 16,682,125	$ (3,929,777)	$ 12,392,353	$ 4,825,549	$ 7,044,751	$ 148,129,153	$ 1,665,449
Budgeted Revenues (as of 6/30/2027)	8,396,166	39,187,178	5,533,281	2,502,586	2,356,254	2,404,612	714,095	61,094,172	1,857,141
Budgeted Expenses (as of 6/30/2027)	(7,368,151)	(39,788,673)	(4,967,562)	(7,203,809)	(2,824,944)	(2,723,006)	(839,575)	(65,715,720)	(1,654,076)
Transfers and Contributions In (Out):									
Contribution to the General Fund		(3,291,424)						(3,291,424)	
Total Transfers and Contributions	-	(3,291,424)	-	-	-	-	-	(3,291,424)	-
Net Increase (Decrease) in Net Position	1,028,015	(3,892,919)	565,719	(4,701,223)	(468,690)	(318,394)	(125,480)	(7,912,972)	203,065
Estimated Net Position (as of 6/30/2027)	$ 39,027,358	$ 69,221,889	$ 17,247,844	$ (8,631,000)	$ 11,923,663	$ 4,507,155	$ 6,919,271	$ 140,216,180	$ 1,868,514
Percentage Change	2.7%	-5.3%	3.4%	-119.6%	-3.8%	-6.6%	-1.8%	-5.3%	12.2%

Major Changes

Fiber Fund

The net position of the Fiber fund decreased net position by 119.6% due to a combination of capital costs during the customer connection stage of the project and debt service payments that outpace the subscriber revenues during the initial years of operations.

Major Revenue Sources

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

Governmental Funds

Property Tax (General Property Taxes; Property Tax for Debt Service; Fees in Lieu of Property Tax; Tax Increment): $5,408,243

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

General Sales & Use Tax (Sales Taxes; Transient Room Tax & Recreation Arts & Parks Taxes): $12,587,049

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

Utility Franchise and Related Taxes: $4,506,000

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

Grants & Intergovernmental (Class C Road Funds & County Highway/Transit Tax) $4,325,366

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 to the General Fund $3,230,000

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.

Major Revenue Sources (Continued)

Business-type (Proprietary) Funds

Electric Metered Sales and Related **$35,947,119**

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

Sale of Water **$7,334,000**

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 and Recycle Collection Fees & Landfill Charges **$5,270,480**

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

Golf Course Fees **$2,343,000**

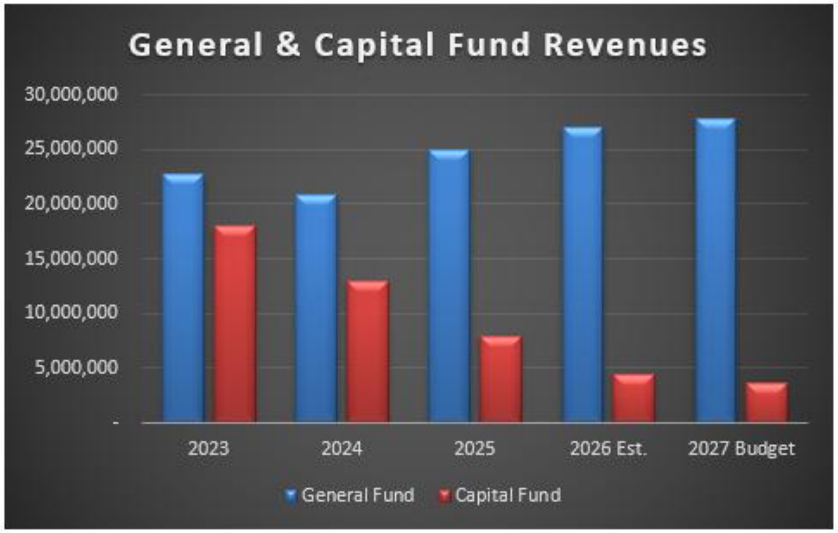
This revenue source represents the total of greens fees, cart rentals and pro shop sales from patrons visiting Bountiful Ridge Golf Course. Course revenues are seasonal in nature being affected by the onset of winter weather conditions and the timing of the arrival of spring since the course is located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

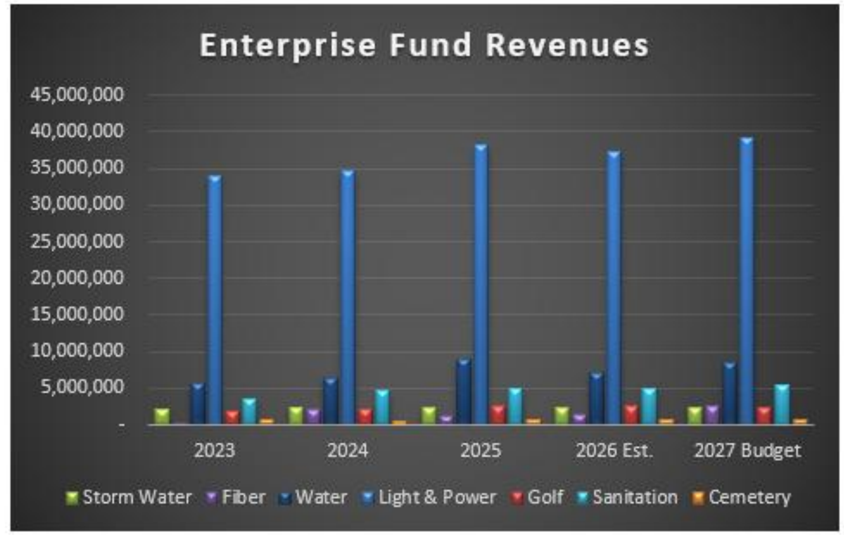
Key Financial and Budgetary Trends

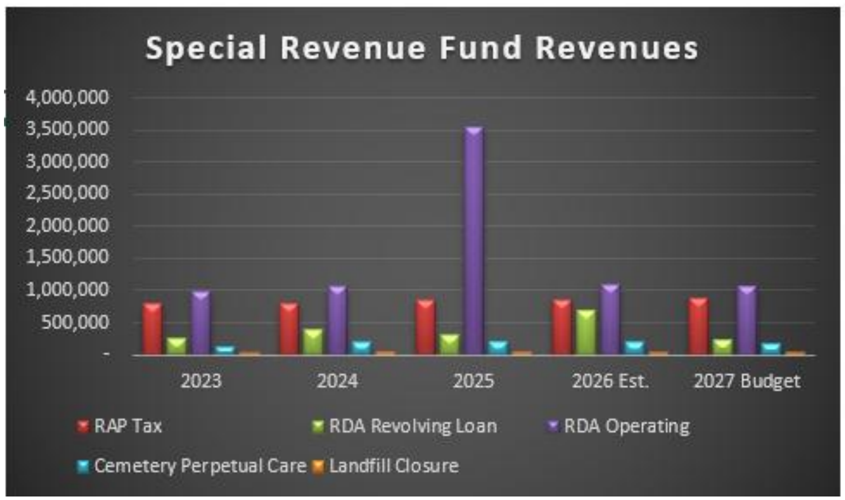
Key Financial Trends

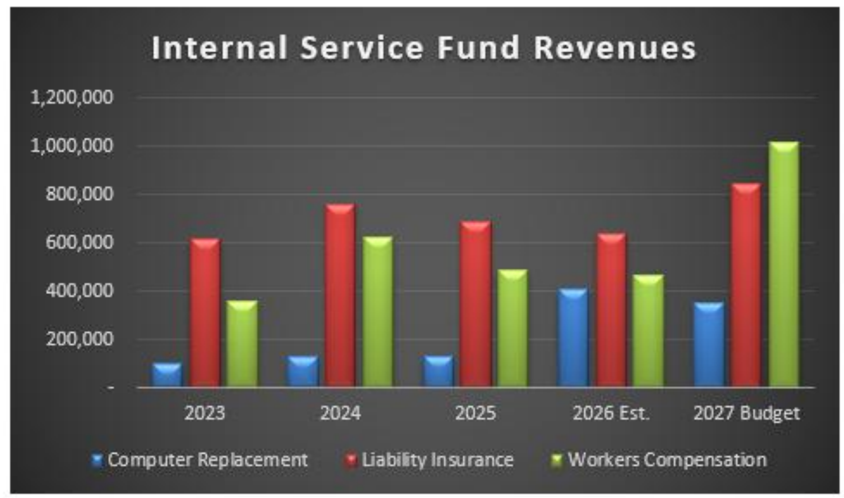
Revenues (Total Reporting Entity)

Fund	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Est.	Fiscal Year 2027 Budget
General Fund	22,720,609	20,796,488	24,917,683	27,094,939	27,801,789
Capital Fund	17,988,297	13,020,493	7,975,035	4,499,971	3,656,420
Total General & Capital Funds	40,708,906	33,816,981	32,892,718	31,594,910	31,458,209
Debt Service Fund	751,414	582,580	533,811	515,591	566,414
RAP Tax	792,853	807,754	847,904	862,000	884,000
RDA Revolving Loan	251,008	384,861	310,361	698,961	241,581
RDA Operating	976,489	1,061,320	3,555,787	1,089,289	1,073,724
Cemetery Perpetual Care	135,579	193,735	214,339	196,608	168,000
Landfill Closure	34,281	51,648	48,226	44,816	41,000
Total Special Revenue Funds	2,190,210	2,499,318	4,976,617	2,891,674	2,408,305
Storm Water	2,158,871	2,460,216	2,341,609	2,318,557	2,356,254
Fiber	3,104	2,059,291	1,276,466	1,376,493	2,502,586
Water	5,619,054	6,439,935	8,941,900	7,141,211	8,396,166
Light & Power	33,951,822	34,580,628	38,097,168	37,327,534	39,187,178
Golf	1,856,401	2,194,906	2,510,631	2,565,266	2,404,612
Sanitation	3,600,424	4,703,350	5,064,607	4,946,558	5,533,281
Cemetery	748,378	586,250	732,249	742,595	714,095
Total Enterprise Funds	47,938,055	53,024,576	58,964,631	56,418,215	61,094,172
Computer Replacement	97,699	126,601	132,541	406,625	353,203
Liability Insurance	615,280	758,399	683,656	634,527	842,092
Workers Compensation	358,943	624,357	485,766	463,944	1,015,049
Total Internal Service Funds	1,071,922	1,509,357	1,301,963	1,505,096	2,210,344
Total Revenues (with transfers)	92,660,507	91,432,812	98,669,740	92,925,486	97,737,444
				Budgeted use of reserves	6,741,647
				Total budgeted revenues and use of reserves	104,479,091


General & Capital Fund Revenues
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
2023
2024
2025
2026 Est.
2027 Budget
General Fund
Capital Fund


Enterprise Fund Revenues
45,000,000
40,000,000
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
2023
2024
2025
2026 Est.
2027 Budget
Storm Water
Fiber
Water
Light & Power
Golf
Sanitation
Cemetery


Special Revenue Fund Revenues
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
2023
2024
2025
2026 Est.
2027 Budget
RAP Tax
RDA Revolving Loan
RDA Operating
Cemetery Perpetual Care
Landfill Closure

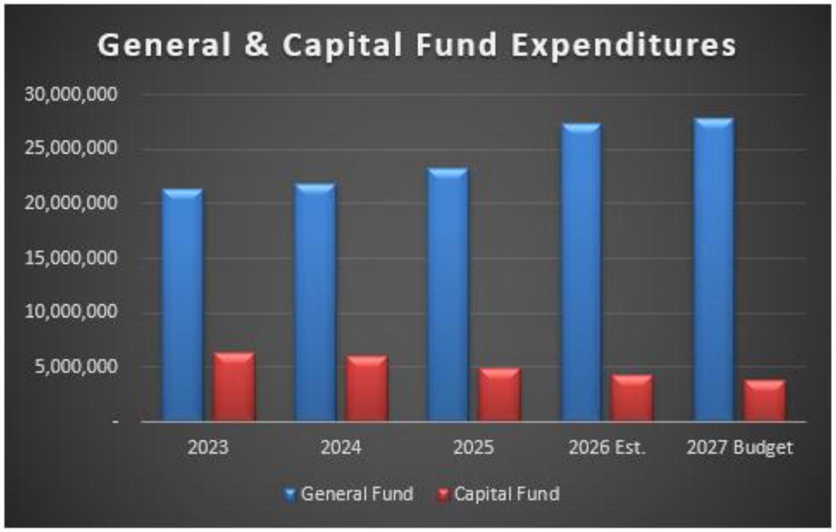

Internal Service Fund Revenues
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
2023
2024
2025
2026 Est.
2027 Budget
Computer Replacement
Liability Insurance
Workers Compensation

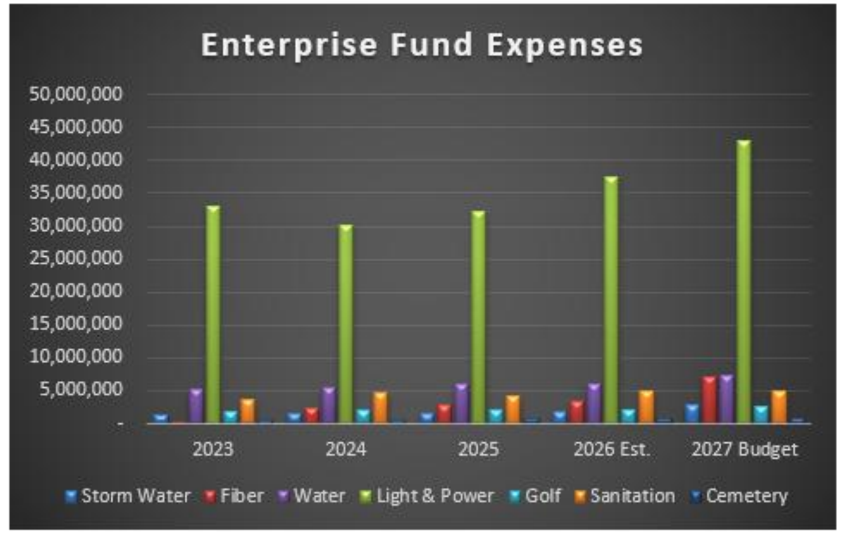
Key Financial and Budgetary Trends

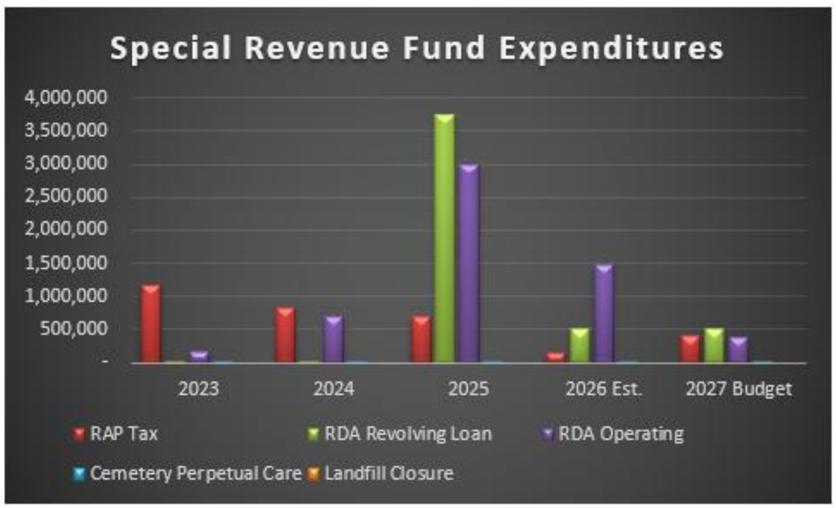
Key Financial Trends

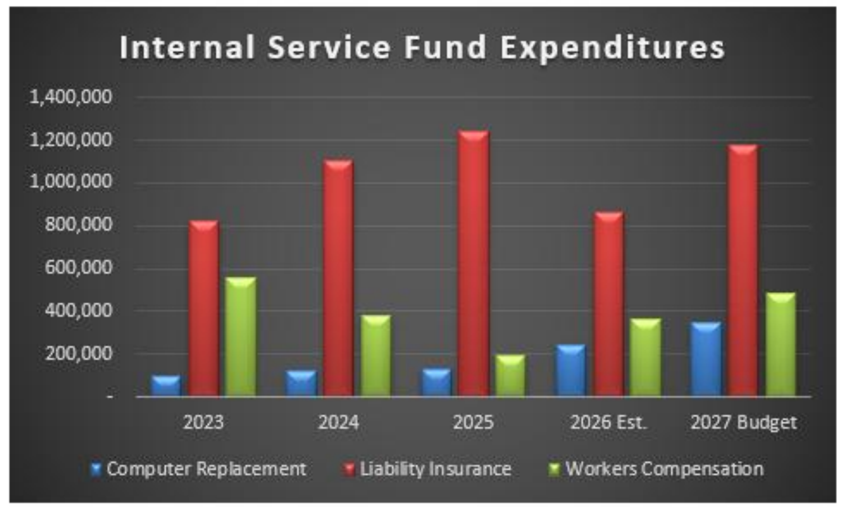
Expenditures/Expenses (Total Reporting Entity)

Fund	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026 Est.	Fiscal Year 2027 Budget
General Fund	21,387,648	21,855,529	23,292,328	27,295,642	27,801,789
Capital Fund	6,269,244	6,093,677	4,927,704	4,354,909	3,817,893
Total General & Capital Funds	27,656,892	27,949,206	28,220,032	31,650,551	31,619,682
Debt Service Fund	752,436	404,427	565,879	568,381	570,177
RAP Tax	1,169,974	818,737	697,090	152,964	398,900
RDA Revolving Loan	1,766	394	3,740,198	500,338	500,400
RDA Operating	158,799	693,193	2,992,482	1,462,447	383,702
Cemetery Perpetual Care	1,206	313	877	993	1,160
Landfill Closure	-	-	-	-	-
Total Special Revenue Funds	1,331,745	1,512,637	7,430,647	2,116,742	1,284,162
Storm Water	1,434,310	1,477,658	1,554,205	1,810,783	2,824,944
Fiber	18,098	2,474,854	2,782,893	3,369,288	7,203,809
Water	5,155,015	5,422,438	6,122,099	6,106,507	7,368,151
Light & Power	33,107,964	30,252,839	32,357,351	37,512,059	43,080,097
Golf	1,900,656	2,037,703	2,182,228	2,227,739	2,723,006
Sanitation	3,632,423	4,699,891	4,313,758	4,914,878	4,967,562
Cemetery	653,175	651,954	695,981	701,313	839,575
Total Enterprise Funds	45,901,641	47,017,337	50,008,515	56,642,567	69,007,144
Computer Replacement	98,423	124,665	130,889	244,066	343,850
Liability Insurance	820,737	1,106,309	1,236,855	859,086	1,172,246
Workers Compensation	552,290	381,042	190,839	360,126	481,830
Total Internal Service Funds	1,471,450	1,612,016	1,558,583	1,463,278	1,997,926
Total Expenditures/Expenses (with transfers)	77,114,164	78,495,623	87,783,656	92,441,519	104,479,091


General & Capital Fund Expenditures
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
2023
2024
2025
2026 Est.
2027 Budget
General Fund
Capital Fund


Enterprise Fund Expenses
50,000,000
45,000,000
40,000,000
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
2023
2024
2025
2026 Est.
2027 Budget
Storm Water
Fiber
Water
Light & Power
Golf
Sanitation
Cemetery


Special Revenue Fund Expenditures
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
2023
2024
2025
2026 Est.
2027 Budget
RAP Tax
RDA Revolving Loan
RDA Operating
Cemetery Perpetual Care
Landfill Closure


Internal Service Fund Expenditures
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
2023
2024
2025
2026 Est.
2027 Budget
Computer Replacement
Liability Insurance
Workers Compensation

Historical Employee/Position Summaries

FTE Summary by Department and Fund

FY 2025-2026

Department	Fund	FT FTE	FT HRS	PT FTE	PT HRS	TOTAL FTE	TOTAL HRS
Legislative	General	0.50	1,040	0.38	780	0.88	1,820
Legal	General	2.60	5,408	0.46	950	3.06	6,358
Executive	General	1.30	2,704	0.00	0	1.30	2,704
Information Systems	General	3.00	6,240	1.00	2,080	4.00	8,320
Human Resources	General	1.60	3,328	0.00	0.00	1.60	3,328
Finance	General	9.00	16,640	1.60	3,328	10.60	19,968
Government Buildings	General	1.00	2,080	0.56	1,166	1.56	3,246
Police	General	62.00	128,960	10.00	20,782	72.00	149,742
Streets	General	17.95	37,336	1.06	2,200	19.01	39,536
Parks	General	7.90	16,432	9.13	18,986	17.03	35,418
Engineering	General	5.50	11,440	0.37	760	5.87	12,200
Planning	General	3.60	7,488	0.00	0	3.60	7,488
Total General Fund		115.95	239,096	24.54	51,032	140.49	290,128
Recycling	Recycling	2.00	4,160	0.50	1,040	2.50	5,200
Storm Water	Storm Water	5.25	8,840	0.82	1,700	6.07	10,540
Water	Water	15.00	31,200	1.25	2,600	16.25	33,800
Power	Power	33.00	68,640	1.83	3,812	34.83	72,452
Golf	Golf	4.00	8,320	10.43	21,700	14.43	30,020
Landfill	Landfill	7.05	14,664	2.64	5,500	9.69	20,164
Sanitation	Sanitation	6.35	13,208	0.50	1,040	6.85	14,248
Cemetery	Cemetery	3.00	6,240	1.44	3,000	4.44	9,240
Total Enterprise Funds		75.65	155,272	19.42	40,392.00	95.07	195,664
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		193.00	397,280	44.46	92,464	237.46	489,744

FTE Summary by Department and Fund

Fiscal Year 2024-25

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

Employee Step and Grade Salary Schedule

NON-EXEMPT SALARY SCHEDULE (Per Hour Rates)
FISCAL YEAR 2027

GR./ST.	E	1	2	3	4	5	10	15	20	M
N1	17.20	18.09	18.96	19.92	20.91	21.94	23.06	24.21	25.37	
N2	18.09	18.96	19.92	20.91	21.94	23.06	24.21	25.37	26.69	
N3	18.96	19.92	20.91	21.94	23.06	24.21	25.37	26.69	28.03	
N4	19.92	20.91	21.94	23.06	24.21	25.37	26.69	28.03	29.42	
N5	20.91	21.94	23.06	24.21	25.37	26.69	28.03	29.42	30.88	
N6	21.94	23.06	24.21	25.37	26.69	28.03	29.42	30.88	32.41	
N7	23.06	24.21	25.37	26.69	28.03	29.42	30.88	32.41	34.02	35.70
N8	24.21	25.37	26.69	28.03	29.42	30.88	32.41	34.02	35.70	37.51
N9	25.37	26.69	28.03	29.42	30.88	32.41	34.02	35.70	37.51	39.39
N10	26.69	28.03	29.42	30.88	32.41	34.02	35.70	37.51	39.39	41.35
N11	28.03	29.42	30.88	32.41	34.02	35.70	37.51	39.39	41.35	43.41
N12	29.42	30.88	32.41	34.02	35.70	37.51	39.39	41.35	43.41	45.59
N13	30.88	32.41	34.02	35.70	37.51	39.39	41.35	43.41	45.59	47.86
N14	32.41	34.02	35.70	37.51	39.39	41.35	43.41	45.59	47.86	50.24
N15	34.02	35.70	37.51	39.39	41.35	43.41	45.59	47.86	50.24	52.77
N16	35.70	37.51	39.39	41.35	43.41	45.59	47.86	50.24	52.77	55.39
N17	37.51	39.39	41.35	43.41	45.59	47.86	50.24	52.77	55.39	58.15
N18	39.39	41.35	43.41	45.59	47.86	50.24	52.77	55.39	58.15	61.07
N19	41.35	43.41	45.59	47.86	50.24	52.77	55.39	58.15	61.07	64.12
N20	43.41	45.59	47.86	50.24	52.77	55.39	58.15	61.07	64.12	67.32
N21	45.59	47.86	50.24	52.77	55.39	58.15	61.07	64.12	67.32	70.69

EXEMPT SALARY SCHEDULE (Per Hour Rates)
FISCAL YEAR 2027

GR./ST.	E	1	2	3	4	5	10	15	20	M
E1	32.09	33.69	35.38	37.14	39.00	40.95	43.00	45.12	47.39	49.74
E2	33.69	35.38	37.14	39.00	40.95	43.00	45.12	47.39	49.74	52.25
E3	35.38	37.14	39.00	40.95	43.00	45.12	47.39	49.74	52.25	54.86
E4	37.14	39.00	40.95	43.00	45.12	47.39	49.74	52.25	54.86	57.56
E5	39.00	40.95	43.00	45.12	47.39	49.74	52.25	54.86	57.56	60.50
E6	40.95	43.00	45.12	47.39	49.74	52.25	54.86	57.56	60.50	63.54
E7	43.00	45.12	47.39	49.74	52.25	54.86	57.56	60.50	63.54	66.65
E8	45.12	47.39	49.74	52.25	54.86	57.56	60.50	63.54	66.65	70.00
E9	47.39	49.74	52.25	54.86	57.56	60.50	63.54	66.65	70.00	73.49
E10	49.74	52.25	54.86	57.56	60.50	63.54	66.65	70.00	73.49	77.17
E11	52.25	54.86	57.56	60.50	63.54	66.65	70.00	73.49	77.17	81.04
E12	54.86	57.56	60.50	63.54	66.65	70.00	73.49	77.17	81.04	85.07
E13	57.56	60.50	63.54	66.65	70.00	73.49	77.17	81.04	85.07	89.33
E14	60.50	63.54	66.65	70.00	73.49	77.17	81.04	85.07	89.33	93.78
E15	63.54	66.65	70.00	73.49	77.17	81.04	85.07	89.33	93.78	98.46
E16	66.65	70.00	73.49	77.17	81.04	85.07	89.33	93.78	98.46	103.38
E17	70.00	73.49	77.17	81.04	85.07	89.33	93.78	98.46	103.38	108.58
E18	73.49	77.17	81.04	85.07	89.33	93.78	98.46	103.38	108.58	114.02

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.

Bountiful City
Community Comparative Statistics

City	2026 Est. Population	Persons Under 18 years 2025 est.	Persons 65 years & over 2025 est.	Average Household Size	2024 Est. Median Household Income	2026 Average Home Assessed Value	CY 2025 Gross Taxable Sales	Square Miles	FY26 Center Lane Miles
CENTERVILLE	16,480	24.3%	19.7%	2.9	$123,130	$619,000	$667,314,458	6.0	63.96
CLEARFIELD	35,144	28.4%	8.6%	3.0	$75,495	$510,000	$487,887,956	7.7	76.75
CLINTON	23,797	29.1%	9.2%	3.5	$116,194	$491,000	$393,879,326	5.9	86.80
FARMINGTON	26,266	33.8%	10.7%	3.4	$127,338	$790,000	$827,779,350	10.0	83.41
FRUIT HEIGHTS	5,952	28.2%	19.6%	3.0	$140,679	$790,000	$54,235,876	2.3	24.56
KAYSVILLE	33,307	34.9%	10.9%	3.6	$133,026	$711,000	$683,727,266	10.5	127.10
LAYTON	85,308	29.0%	10.8%	3.0	$102,480	$595,000	$2,432,583,439	22.5	277.12
NORTH SALT LAKE	23,588	28.2%	9.8%	2.9	$101,447	$703,000	$679,621,930	8.5	63.12
SOUTH WEBER	8,218	29.7%	10.5%	3.4	$138,600	$596,000	$110,726,341	4.6	31.84
SUNSET	5,549	23.7%	7.1%	3.2	$76,364	$370,000	$80,869,980	1.5	18.83
SYRACUSE	39,909	36.3%	7.8%	3.6	$133,443	$582,000	$479,456,946	10.2	138.77
WEST POINT	13,058	27.9%	8.5%	3.3	$120,687	$552,000	$149,944,001	7.1	54.99
WEST BOUNTIFUL	5,931	28.2%	16.7%	3.1	$135,179	$650,000	$406,053,980	3.3	26.21
WOODS CROSS	11,429	30.2%	6.6%	3.3	$120,543	$543,000	$606,011,719	3.8	36.81
AVERAGE	23,853	29.4%	11.2%	3.2	$117,472	$607,286	$575,720,898	7.4	79.31
BOUNTIFUL	45,438	29.1%	14.9%	3.1	$104,785	$668,000	$923,932,964	14.0	158.96

2025 STATISTICS PRESENTED FOR COMPARISON PURPOSES

City	2025 Est. Population	Persons Under 18 years 2024 est.	Persons 65 years & over 2024 est.	Average Household Size	2023 Est. Median Household Income	2025 Average Home Assessed Value	CY 2024 Gross Taxable Sales	Square Miles	FY25 Center Lane Miles
CENTERVILLE	16,517	26.0%	19.6%	2.9	$117,831	$571,000	$662,779,726	6.0	63.96
CLEARFIELD	34,470	28.9%	7.6%	2.9	$75,429	$390,000	$471,551,394	7.7	76.75
CLINTON	23,588	30.7%	9.3%	3.5	$109,915	$438,000	$388,077,764	5.9	86.80
FARMINGTON	25,771	34.9%	10.7%	3.4	$120,432	$647,000	$797,081,279	10.0	83.41
FRUIT HEIGHTS	5,950	30.8%	17.7%	3.0	$134,500	$684,000	$50,810,395	2.3	24.56
KAYSVILLE	32,941	35.8%	10.7%	3.6	$128,996	$605,000	$646,035,998	10.5	126.73
LAYTON	83,516	28.9%	10.3%	3.0	$99,188	$481,000	$2,390,424,055	22.5	275.79
NORTH SALT LAKE	23,560	29.8%	11.0%	3.0	$106,885	$550,000	$665,776,152	8.5	63.12
SOUTH WEBER	8,105	30.4%	9.2%	3.4	$132,667	$541,000	$90,847,968	4.6	31.84
SUNSET	5,358	24.6%	8.0%	3.2	$74,250	$328,000	$77,122,167	1.5	18.83
SYRACUSE	37,022	37.4%	7.5%	3.7	$132,459	$522,000	$451,180,278	10.2	122.63
WEST POINT	12,479	27.3%	8.4%	3.3	$118,660	$514,000	$144,086,203	7.1	54.99
WEST BOUNTIFUL	5,857	29.5%	15.7%	3.2	$127,344	$534,000	$400,544,893	3.3	26.21
WOODS CROSS	11,480	30.5%	6.2%	3.3	$115,335	$461,000	$606,360,456	3.8	36.81
AVERAGE	23,330	30.4%	10.9%	3.2	$113,849	$519,000	$560,191,338	7.4	78.03
BOUNTIFUL	44,144	29.6%	14.3%	3.1	$103,723	$534,000	$919,159,709	14.0	158.96

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

Bountiful City
Principal Employers

Fiscal Year 2026

Employer (1)	Employees
Davis School District - Bountiful Schools	1000-1999
Lakeview Hospital	250 - 499
Smith's Marketplace	250 - 499
South Davis Community Hospital	250 - 499
South Davis Recreation Center	250 - 499
WC Staffing, LLC	250 - 499
Bountiful City	100 - 249
Bountiful Health Center	100 - 249
Bountiful High School	100 - 249
Monument Health Bountiful, LLC	100 - 249
Monument Health Stonecreek, LLC	100 - 249
NeuroBehavioral Center for Growth	100 - 249
One Call Locators	100 - 249
Performance Ford Lincoln Bountiful	100 - 249
Performance Toyota Bountiful	100 - 249
Rubicon Contracting, LLC	100 - 249
South Davis Metro Fire Agency	100 - 249
Western Peaks Specialty Hospital	100 - 249

Fiscal Year 2016 (comparative data)

Employer (1)	Employees
Davis School District - Bountiful Schools	1000-1999
South Davis Community Hospital	500 - 999
Lakeview Hospital	250 - 499
Smith's Marketplace	250 - 499
South Davis Recreation Center	250 - 499
Bountiful City	250 - 499
Bountiful Health Center	100 - 249
Bountiful High School	100 - 249
Bountiful Medical Investors LTD	100 - 249
Brighton Rehabilitation	100 - 249
Smith's Food & Drug Centers	100 - 249
Toyota Bountiful	100 - 249
BCBU, Inc	N/A
Dick's Market	N/A
WSI Personnel	N/A
Developers Investment Company	N/A

Source: Utah Department of Workforce Services
(1) Listed alphabetically within each employee range
Note: listing only includes employers that exceed 100 employees

Bountiful City
Principal Property Tax Payers
December 31, 2025 taxable valuation

Taxpayer		Taxable Value	Rank	Percentage of Total Taxable Value
Questar Gas	$	31,057,688	1	0.56%
IHC Health Services, Inc.		29,935,939	2	0.54%
Hospital of Utah		29,764,153	3	0.54%
Millcreek Health Holdings, LLC		24,698,403	4	0.45%
AG CW Renaissance MOB Owner		23,264,969	5	0.42%
MABEK Co.		22,037,938	6	0.40%
Village Glen Main		14,599,628	7	0.26%
Village Glen Seniors		14,328,597	8	0.26%
Horne Carrington Place, LLC		13,928,959	9	0.25%
Hepworth Investment Group, LLC		13,570,061	10	0.25%
430 W 400 N Propco		13,348,294	11	0.24%
Hospital of Utah 34411		12,533,661	12	0.23%
KVM Colonial, LLC		11,361,016	13	0.21%
Performance Utah, LLC		10,557,917	14	0.19%
Bountiful Plaza Holding		9,608,891	15	0.17%
Winegars Shopping Center Bountiful LC		9,565,488	16	0.17%
2030 S Main St Fee Owner, LLC		8,976,287	17	0.16%
Bountiful Corner, LLC		8,930,238	18	0.16%
Health Care Property Investors, Inc.		8,844,788	19	0.16%
Monument Real Estate Bountiful		8,462,766	20	0.15%
Hidden Hollow Circle Homeowners Assoc.		8,405,589	21	0.15%
HCP Lakeview MOB, LLC		8,238,406	22	0.15%
Eyelands, LLC		8,159,954	23	0.15%
D U		8,081,252	24	0.15%
WBC Partners, Delaware, LLC		7,869,293	25	0.14%
Summit Commercial Solutions LC ETAL		7,700,000	26	0.14%
Lumen Technologies T011		7,636,277	27	0.14%
JMH Investments		6,962,704	28	0.13%
Wilson Properties Associates LC		6,906,251	29	0.13%
Orchard Gardens Associates		6,838,803	30	0.12%
Totals	$	396,174,210		7.17%
Total City 2025 Taxable Value	$	5,524,275,960		

Source: Davis County Clerk Auditor's Office

Glossary

ACFR –Annual Comprehensive Financial Report.

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

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

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

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

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

Budget officer - City Manager.

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

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

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

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

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

CIP - Capital Improvement Project(s)/Program.

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

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

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

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

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

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

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

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

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

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

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

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

FEMA – Federal Emergency Management Agency.

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

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

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

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

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

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

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

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

ICMA - International City Managers Association.

Impact Fees - A charge levied on building related activites 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 Transcient 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 proprieties the costs of specific improvements.

Special Revenue Funds - Funds that account for the proceeds of specific revenue sources (other that 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.