



City of Bountiful, Utah
Operating & Capital Budget
(Including Long-Term Capital Plan; Rates & Fees)

Fiscal Year Ended, June 30, 2020
Final Budget (adopted June 11, 2019, Ordinance 2019-03)

City of Bountiful, Utah

FY 2019-2020 Operating & Capital Budgets

(Including Long-Term Capital Plan; Rates & Fees)

Presented to:

Randy Lewis – Mayor

City Council:

Kate Bradshaw

Kendalyn Harris

Richard Higginson

John Marc Knight

Chris R. Simonsen

Department Budgets from:

City Manager

Assistant City Manager

City Attorney

Finance Director

Human Resources Manager

City Treasurer

Streets & Sanitation Director

Parks Director

Light & Power Director

Police Chief

City Engineer & Public Works Director

Water Director

Information Technology Manager

Planning & Economic Development Director

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Prepared by:

Gary R. Hill – City Manager

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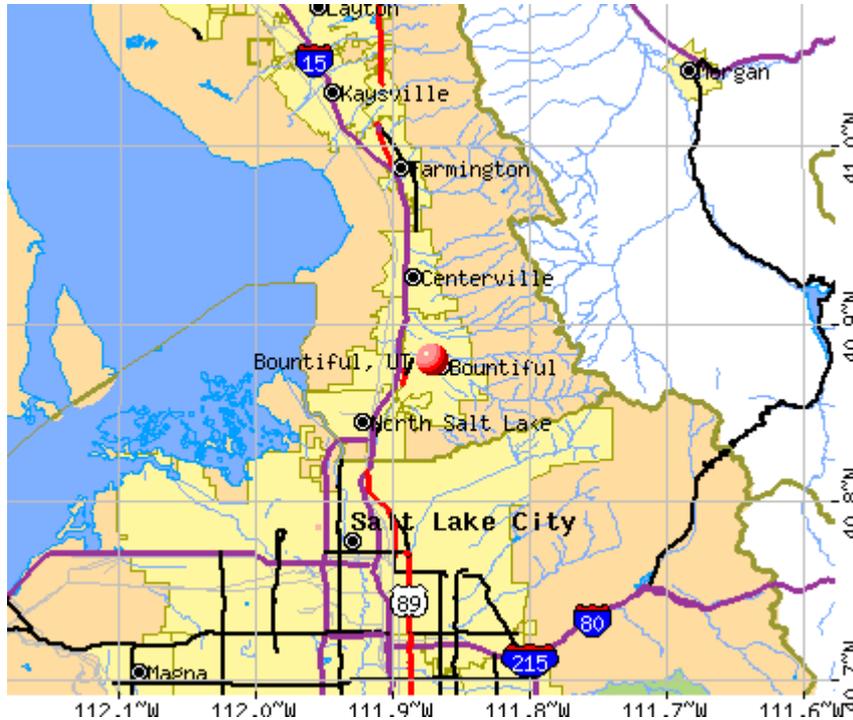
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INTRODUCTION

City of Bountiful, Utah Operating & Capital Budget Fiscal Year 2019-2020



At-a-Glance:

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

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

City Manager Letter

The Honorable Randy Lewis, Mayor
Members of City Council

Dear Mayor and City Council,

We present you with Bountiful City's consolidated budget for Fiscal Year 2019-2020 which begins on July 1, 2019 and ends on June 30, 2020. This budget is presented for adoption as the City's Final Budget prior to public hearings scheduled for June 11, 2019. This consolidated budget is balanced with respect to revenues and expenditures/expenses as a result of the process used to develop the budget. This process is guided, as in previous years, by a collaborative effort of our elected officials and City staff with a continuing shared goal of keeping Bountiful City financially stable, fiscally balanced, and diverse both now and in the future. Also included in the budget are the Council's updated policy priorities upon which the budget is structured.

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

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

City Manager Letter (continued)

The budget contains no general property tax increase but there are increases in certain City fees and charges which are designed primarily to maintain service levels and the condition of infrastructure.

Budgets are developed from the base established in the previous year. Personnel Services increases stem from adjustments in the rates for health insurance (approximately 4% increase over the prior year) a 2% cost of living allowance, and compensation adjustments for merit based pay (for those eligible). Operations and Maintenance expenditures are subject to adjustments for such items as utility costs, maintenance agreements and the like. Capital expenditures are based on the need for replacement of infrastructure in accordance with the long-term capital plan of the City.

As noted previously, this document is presented for adoption as the Final Budget of the City, and when adopted in Final form, can be used as a comprehensive guide for the budgeted services scheduled to be provided for the residents and patrons of Bountiful City for review and reference by City departments, elected officials and the public. The Government Finance Officers Association of the United States and Canada (GFOA) presented a **“Distinguished Budget Presentation Award”** to the **City of Bountiful, Utah** for its annual budget for the fiscal year beginning **July 1, 2018**. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. The City has now received the Distinguished Budget Presentation Award for three consecutive years and expects to receive the award for a fourth year.

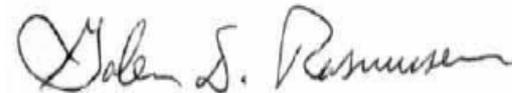
This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award. The GFOA budget award program is similar in nature to the **“Certificate of Achievement for Excellence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

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

Respectfully,



Gary R. Hill
City Manager



Galen D. Rasmussen, CPA
Assistant City Manager

▶ GFOA Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Bountiful
Utah**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morrell
Executive Director

City of Bountiful, Utah

Budget Award Years:

- Fiscal Year 2016-2017
- Fiscal Year 2017-2018
- Fiscal Year 2018-2019

City Council Policy Priorities

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

Tier 1

Improve & Maintain Infrastructure

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

Community-Compatible Economic Development

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

Financial Balance & Accountability

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

Open, Accessible, & Interactive Government

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

Tier 2

Sustainable Bountiful

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

Preserve Community Identity & Vitality

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

Tier 3

Public Safety & Emergency Preparedness

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

Regional Cooperation & Collaboration

- Shared facilities
- Strong relationships
- Economies of scale

Quality & Varied Recreational Opportunities

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

Summary of Proposed Budgets

REVENUES:	TOTAL
Property Taxes & Fees-in-Lieu of Property Taxes	2,908,733
Sales Taxes	8,475,956
Utility Franchise, Municipal Energy Sales Taxes & E911 Telephone Revenue	3,734,000
Licenses & Permits (Business Licenses, Building & Street Opening Permits, Subdivision Fees)	582,500
Refuse Collection Fees & Landfill Charges	2,610,000
Grants & Intergovernmental (Liquor Fund Allotment; Class C Road, Grants; Local Highway Transit; Bail Forfeitures)	2,680,316
Cemetery Lot Sales and Related Fees	637,300
Interest Income	1,639,140
Contribution in Aid from outside entities	625,000
Recycling Fees	422,000
Storm Water Fees	1,655,000
Sale of Water	5,650,000
Golf Course Fees & Cart Rental	1,396,500
Sale of Electricity	27,277,076
Miscellaneous Income (Lease & Rental Income; Other)	2,315,055
Use of Fund Balance or Retained Earnings	12,524,271
Inter-City Transfers	4,022,048
Sub-total - Revenues	79,154,895
Adjustment for Inter-City Revenue & Transfers	(4,022,048)
NET REVENUES	75,132,847

Summary of Proposed Budgets (continued)

EXPENDITURES & EXPENSES:	TOTAL
Legislative (Mayor, Council and Community Engagement)	8,691,418
Executive & Legal (City Manager, City Recorder; Civil and Prosecution)	546,584
Administration (Human Resources; Payroll; Information Technology; Finance; Treasury & Utility Billing/Customer Service)	1,137,705
Police (Police and Dispatch Services)	8,626,728
Fire & Emergency Medical Services (provided via Interlocal agreement with the South Davis Metro Fire Agency)	2,100,000
Streets (Includes construction, maintenance and snowplowing)	5,394,493
Engineering & Planning (Public Works; Building Inspection; Licensing and Code Enforcement)	961,136
Parks & General Government Buildings	1,206,136
Debt Service & Municipal Building Authority (MBA)	6,400
Recycling	662,685
Storm Water	1,707,000
Water	6,115,000
Light & Power	34,204,246
Golf Course	1,661,966
Sanitation & Landfill	3,686,048
Cemetery	592,200
Recreation Arts and Parks (RAP) Tax	797,734
Cemetery Perpetual Care	95,000
Landfill Closure	18,000
Internal Service (Computer Replacement, Liability Insurance, Worker's Compensation)	944,416
Sub-total - Expenditures & Expenses	79,154,895
Adjustment for Inter-City Revenue & Transfers	(4,022,048)
NET EXPENDITURES & EXPENSES	75,132,847

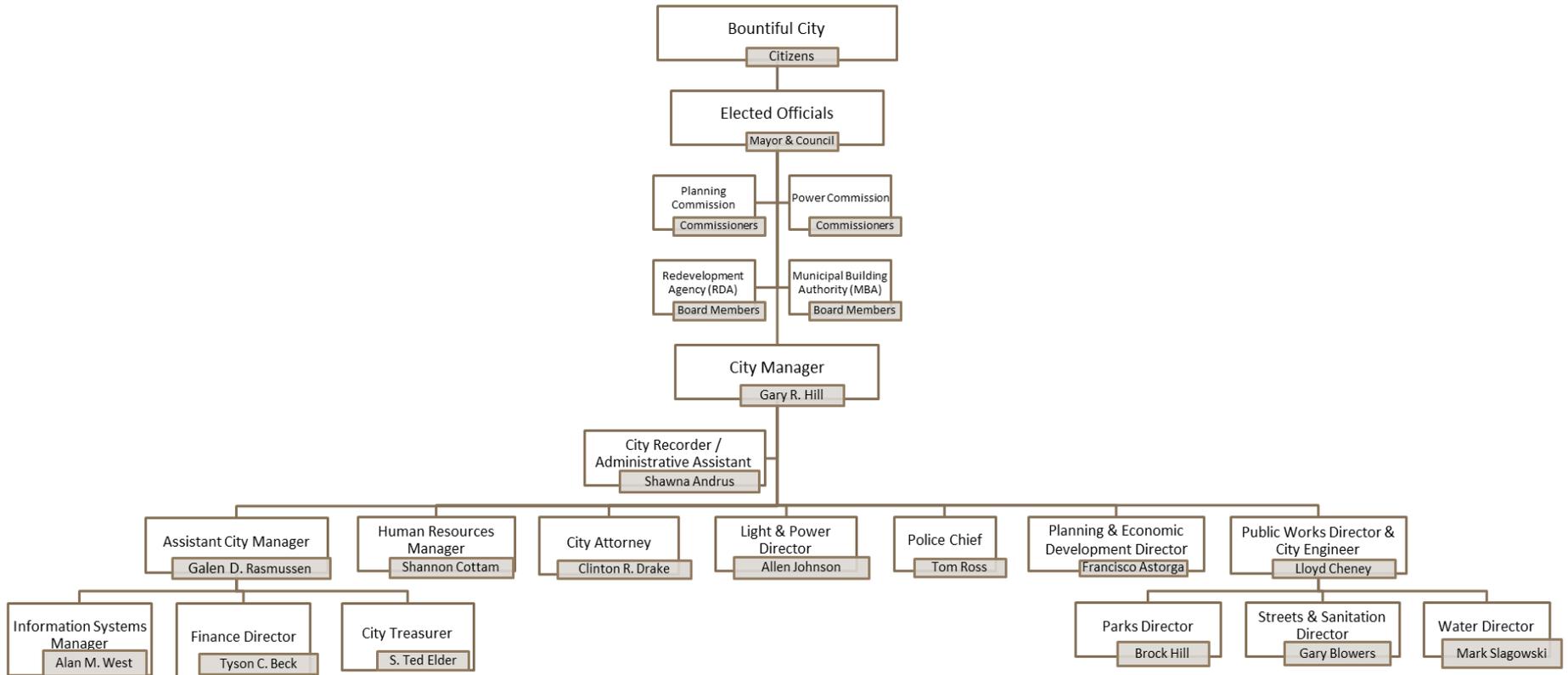
NOTES:

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

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



City Organizational Chart



Budget Calendar

JANUARY - MARCH 2019

Monday, January 21:

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

Tuesday, January 22:

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

Thursday, February 7 and Friday, February 8:

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

Thursday, February 21:

Quarterly Management Meeting to review budget and other matters.

Thursday, February 28:

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

Monday, March 18 to Thursday, March 21:

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

Monday, March 25 to Thursday, March 28:

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



Budget Calendar (continued)

APRIL 2019

Tuesday, April 2 to Thursday, April 11:

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

Committee Assignments:

Committee Public Safety & Public Relations
Committee Chair Councilwoman Kendalyn Harris

Committee Water
Committee Chair Councilman Richard Higginson

Committee Parks, Recreation & Fine Arts
Committee Chair Councilwoman Kate Bradshaw

Committee Streets & Sanitation (Traffic Safety Committee)
Committee Chair Councilman Chris Simonsen

Committee Light & Power
Committee Chair Councilman John Marc Knight

Committee Finance, Administration & RDA
Committee Chair Mayor Randy Lewis

Thursday, April 11 to Monday, April 15:

City Manager and Assistant City Manager prepare the Tentative Operating and Capital budget (City, MBA and RDA) along with the consolidated Ten-Year Capital Plan following committee approvals. The Tentative Budget and Ten-Year Capital Plan documents are to be delivered to the Mayor and City Council with all items scheduled for adoption on Tuesday, May 14th.

MAY 2019

Wednesday, May 1:

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

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

MAY – JUNE 2019

Tuesday, May 14:

Tentative Budget for fiscal year 2019-2020 presented for adoption by the City Council. City Council to review the annual tentative operating and capital budget and the long-term capital plan at Work Study Session.



Budget Calendar (continued)

MAY – JUNE 2019

Tuesday, May 14 (continued):

In regular **City Council Meeting**, the City Council shall consider adoption of the tentative budget and the long-term capital plan along with setting public hearings on Tuesday, June 11th at **South Davis Metro Fire Agency Main Station, 255 South 100 West, Bountiful** to accomplish the following:

- 1.) Public Hearing on the fiscal year 2019-2020 transfer of funds from the Light & Power Fund to the General Fund
- 2.) Public Hearing on the fiscal year 2019-2020 transfer of funds from the Landfill Fund to the Recycling Fund
- 3.) Public Hearing to reopen the City & MBA fiscal year 2018-2019 budget and adopt the Final City & MBA 2019-2020 fiscal year budgets; rates, taxes & fees; compensation schedules & URS rates and the 2020-2029 long-term capital plan.

Notices of public hearings on the budget to be published in the City newsletter, City Website, Utah Public Notice Website, and City utility bills in May and early June. Additional notices of Public Hearings to be published in the Davis County Clipper (or other newspaper of general circulation) no later than May 30, 2019 (earliest Clipper publication date to meet 7 day requirement prior to the public hearings).

Wednesday, May 15 to Tuesday, June 11:

City, MBA and RDA Tentative Budgets for fiscal year 2019-2020 open for public inspection at Bountiful City Hall. City Council Meetings scheduled for May 21st and June 11th are open for reviews of the budget. City Manager and Assistant City Manager prepare a budget message and presentation for use at the June 11th City Council Meeting. Department Heads submit amendment requests for the fiscal year 2018-2019 budgets to the Assistant City Manager. Assistant City Manager and Finance Director review the budget status of each department in comparison with Department Head amendment requests to help ensure that expenditures/expenses do not exceed budget at fiscal year-end.

Tuesday, June 11:

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

- 1.) Public Hearing on the fiscal year 2019-2020 transfer of funds from the Light & Power Fund to the General Fund
- 2.) Public Hearing on the fiscal year 2019-2020 transfer of funds from the Landfill Fund to the Recycling Fund
- 3.) Public Hearing to reopen the City & MBA fiscal year 2018-2019 budget and on the City & MBA 2019-2020 fiscal year budget; rates, taxes & fees; compensation schedules & URS rates and the 2020-2029 long-term capital plan.
- 1.) City Council to consider adoption of Ordinance amending the fiscal year 2018-2019 budget and approving the fiscal year 2019-2020 budget.

Tuesday, June 11:

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

- 1.) Public Hearing to reopen the RDA fiscal year 2018-2019 budget and to adopt the final RDA 2019-2020 fiscal year budget.
- 2.) RDA Board to consider adoption of Resolution amending the fiscal year 2018-2019 budget and approving the fiscal year 2019-2020 budget.



Budget Calendar (continued)

JUNE 2019

Tuesday, June 12:

Enter proposed City property tax rate and property tax revenue budget for fiscal year 2019-2020 in the Utah Certified Tax Rates system (www.taxrates.utah.gov). Publish final budget document, as adopted.

Before Tuesday, June 18:

By June 18th (7 days after adoption) publish on social media and website a notice of the Council's adoption of the final budget that included the described transfers from the Enterprise funds to other City funds. Also ensure the specific enterprise fund information has remained on the City's social media and website and alerts the public that it was adopted.

Tuesday, June 25:

In regular **City Council Meeting** to be held at the **South Davis Metro Fire Agency Main Station, 255 South 100 West, Bountiful** the City Council shall a Public Hearing on the fiscal year 2018-2019 transfer of funds from the Landfill Fund to the Recycling Fund.

Wednesday, June 26:

Email PDF document of adopted rates, taxes and fees to City Treasurer for update of utility billing and related systems for revenue collection ([copy to Department Heads for their follow-up with the City Treasurer as a double-check of data input to the accounting and billing system](#)).

JULY – AUGUST 2019

Starting, Monday, July 8:

Distribute printed and electronic copies of adopted budget:

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

Before Wednesday, July 10:

By July 10th (30 days after adoption) submit to the State Auditor's Office the specific enterprise fund information for each enterprise fund transfer. Mail and email 60 day follow-up notices of the Light & Power Enterprise Fund transfer to the General Fund and the Landfill Enterprise Fund transfer to the Recycling Enterprise Fund to utility customers in bills during the three bill cycles of August. Also mail the notice to billed commercial landfill customers.



Annual Statistics

<u>Statistic/Data Measured</u>	<u>Unit of Measure</u>	<u>Current as of:</u>	<u>Data or Statistic</u>
Date of Incorporation		March 2019	December 14, 1892
Form of government		March 2019	Council-Manager by Ordinance
Area (Square miles)		March 2019	14
Population	Total (Utah estimate)	March 2019	44,107
	Percentage of population age 65 and older	2010	16.3%
	Percentage of population under age 5	2010	8.3%
	School age population	2010	20.4%
Property Values	Real Property (Market Value)	December 2017	\$4,677,590,630
	Personal Property (Market Value)	December 2017	\$61,590,939
	Centrally Assessed Property (Market Value)	December 2017	\$28,387,142
Miles of streets (total)		June 2018	159
Miles of streets (overlaid)		June 2018	18
Miles of streets (reconstructed)		June 2018	0.44
Number of street lights		June 2018	2,140
City employees	Full-time positions	March 2019	178
	Part-time positions	March 2019	40
	Total Employees	March 2019	218
Fire protection:	Number of stations (operated by South Davis Metro Fire Service Area)	March 2019	2
	Number of fire calls	June 2016	827
	Number of EMS calls	June 2016	2,723
Police protection:	Number of stations	March 2019	1
	Number of patrol units	March 2018	22
	Citations written (hazardous and non-hazardous)	June 2017	3,314
	Arrests	June 2017	1,130



Annual Statistics (continued)

<u>Statistic/Data Measured</u>	<u>Unit of Measure</u>	<u>Current as of:</u>	<u>Data or Statistic</u>
Municipal water department:	Average daily gallons consumed	June 2018	4,389,454
	Number of service lines	March 2018	10,945
	Miles of water mains	June 2018	177
Sanitation & Recycling:	Number of Sanitation collection trucks	June 2018	13
	Tons of waste collected and landfilled	June 2018	79,880
	Tons of recyclables collected (service began December 1, 2008)	June 2018	2,642
Storm Water:	Miles of Encased Storm Drains	June 2018	71
	Miles of Concrete lined open ditch	June 2018	1
	Miles of storm drains inspected	June 2018	6
	Miles of streets cleaned	June 2018	160
Power and light:	Miles of distribution & transmission lines	June 2018	231
	Number of connections	March 2018	16,900
	Kilowatt hours sold	June 2018	283,555,713
Building Permits Issued:	Total	June 2018	134
Recreation and culture:	Number of parks	June 2018	16
	Number of picnic areas	June 2018	22
	Number of tennis courts	June 2018	20
	Number of soccer fields	June 2018	6
	Number of ball diamonds	June 2018	10
	Number of Trail Heads	June 2018	2
	Number of swimming pools (South Davis Recreation District)	June 2018	1
	Number of ice rinks (South Davis Recreation District)	June 2018	1
	Number of Libraries (Davis County)	June 2018	1
	Number of golf courses	June 2018	1 (18 holes)
	Number of art centers (Bountiful Davis Arts Center)	June 2018	1
Ordinances Passed by City Council		June 2018	9
Resolutions Passed by City Council		June 2018	12
Registered (active) voters		June 2018	24,838
Ballots Cast		2018 General Election	20,100
Percentage of registered voters voting		2018 General Election	80.93%

Employees (Full-Time Equivalents)

Fiscal Year 2019-2020

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

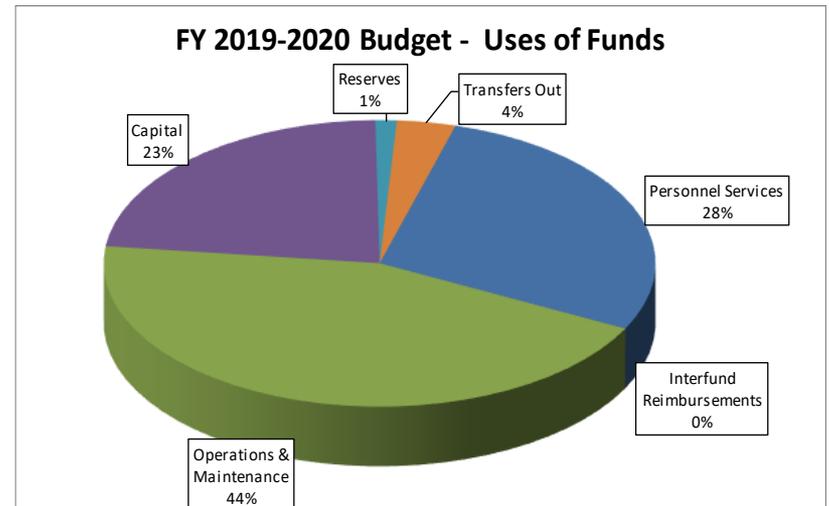
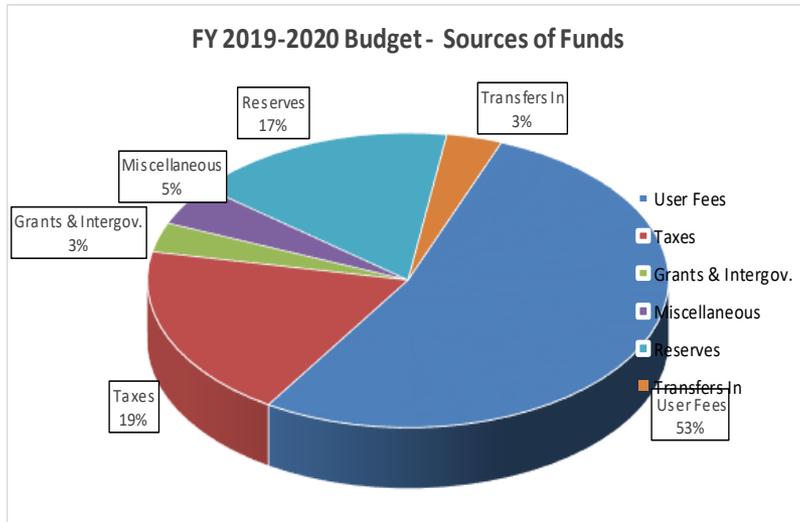
Inter-City Revenues & Transfers

FUND NUMBER	FUND NAME & TRANSFER DESCRIPTION	AMOUNT	TOTAL FUND
10	General Fund Contribution from Light & Power	2,490,000	
	Total General Fund		2,490,000
45	Capital Projects Fund From RAP Tax Fund	591,955	
	Total Capital Projects Fund		591,955
48	Recycling Fund From Landfill Fund	240,485	
	Total Recycling Fund		240,485
61	Computer Replacement Fund: Charges for Services	43,758	
	Total Computer Maintenance Fund		43,758
63	Liability Insurance Fund: Contribution - Insurance Premiums	372,300	
	Total Liability Insurance Fund		372,300
64	Worker's Compensation Insurance Fund: Contribution - W/C Premium	283,550	
	Total Worker's Compensation Fund		283,550
TOTAL			4,022,048

Budget Summary

OVERVIEW

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



GENERAL & CAPITAL FUNDS



City of Bountiful, Utah Operating & Capital Budget Fiscal Year 2019-2020

At-a-Glance:

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



General Fund Revenue Summary

GENERAL FUND - REVENUES BY TYPE												
Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change	
TAXES AND FEES-IN-LIEU												
101010 311000	General Property Taxes	2,175,907	2,242,862	2,161,764	2,090,514	434,253	2,524,767	2,524,767	2,524,767	2,563,733	38,966	
101010 312000	Prior Yrs'Taxes-Delnquent	92,476	64,315	80,039	10,736	60,000	70,736	70,000	70,000	75,000	5,000	
101010 315000	Fees-In-Lieu Of Prop Tax	215,303	213,616	201,669	96,261	93,739	190,000	180,000	180,000	200,000	20,000	
101020 313000	Sales & Use Tax-General	3,986,287	2,507,802	2,167,209	1,302,965	980,090	2,283,055	3,850,025	5,061,025	5,004,663	1,154,638	
101020 313010	Sales & Use Tax-West Btfl	173,489	191,718	195,262	86,908	118,092	205,000	205,000	205,000	195,500	(10,000)	
101030 314010	Utility Tax-Telephone	493,633	448,607	405,167	126,836	250,000	376,836	410,000	410,000	375,000	(35,000)	
101030 314020	Utility Tax-Natural Gas	826,246	801,806	837,769	125,775	685,000	810,775	830,000	830,000	810,000	(20,000)	
101030 314030	Utility Tax-Electricity	1,437,242	1,582,219	1,615,314	748,043	840,000	1,588,043	1,545,000	1,545,000	1,600,000	55,000	
101030 314040	Utility Tax-Cable	323,419	341,519	332,245	79,984	240,016	320,000	320,000	320,000	325,000	5,000	
101030 341900	E911 Telephone Revenue	583,716	596,093	592,070	192,159	537,147	729,306	695,000	695,000	624,000	(71,000)	
101040 311100	Property Tax Increment - RDA	115,411	89,154	83,475	0	84,000	84,000	90,000	90,000	70,000	(20,000)	
Sub-total		10,423,128	9,079,712	8,671,983	4,860,182	4,322,337	9,182,519	10,719,792	11,930,792	11,842,396	1,122,604	
LICENSES & PERMITS												
102000 321000	Business Licenses	110,017	113,105	85,109	6,269	72,743	79,012	85,500	85,500	82,500	(3,000)	
102000 322100	Building Permits	327,619	511,585	468,300	150,418	245,208	395,626	397,000	397,000	400,000	3,000	
102000 322600	Street Opening Permits	100,284	54,599	54,152	57,254	20,338	77,592	75,000	75,000	75,000	0	
102000 322700	Sign Permits	150	150	0	525	0	525	0	0	0	0	
102000 341300	Zoning & Subdivision Fees	19,132	23,173	15,113	14,619	8,812	23,431	22,000	22,000	22,000	0	
Sub-total		557,202	702,613	622,674	229,085	347,101	576,186	579,500	579,500	579,500	0	
GRANTS & INTERGOVERNMENTAL												
103000 334100	Federal Grants - Miscellaneous	23,750	11,600	41,699	2,750	23,250	26,000	18,500	18,500	11,000	(7,500)	
103000 334200	Federal Grants-Victims Advocate	0	0	11,841	0	25,460	25,460	26,000	26,000	32,000	6,000	
103000 334500	Federal Bulletpf Vest Grant	0	1,418	2,323	6,250	0	6,250	2,000	2,000	2,000	0	
103000 334600	Federal Byrne/JAG Grant	7,050	7,285	0	0	7,933	7,933	7,100	7,100	7,100	0	
103000 335100	State Grants - Miscellaneous	11,172	21,278	17,563	0	15,000	15,000	35,000	35,000	185,000	150,000	
103000 335110	State-DavisMetroNarc.SF/HIDTA	64,318	4,929	8,513	1,477	4,608	6,085	6,200	6,200	7,200	1,000	
103000 335600	Class 'C' Road Fund Allot	1,305,921	1,676,087	1,586,528	538,712	1,100,000	1,638,712	1,500,000	1,500,000	1,600,000	100,000	
103000 335700	County Hwy/Transit SlsTx-Contr	144,909	564,924	593,566	197,057	402,943	600,000	575,000	575,000	600,000	25,000	
103000 335800	State Liquor Fund Allot	36,986	39,024	40,915	39,142	0	39,142	40,000	40,000	40,000	0	
103000 335900	State DUI OT Reimbursement	13,204	14,533	7,342	4,791	5,683	10,474	13,000	13,000	7,000	(6,000)	
103000 336100	SDMFSA 2006 Bond Agreement Pmt	0	0	89,613	0	76,049	76,049	76,049	76,049	76,016	(33)	
Sub-total		1,607,310	2,341,077	2,399,903	790,178	1,660,926	2,451,104	2,298,849	2,298,849	2,567,316	268,467	

General Fund Revenue Summary (continued)

GENERAL FUND - REVENUES BY TYPE												
Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change	
CHARGES FOR SERVICES												
104000 341400	Traffic School Fees	2,050	4,600	3,000	1,500	1,783	3,283	2,600	2,600	4,000	1,400	
104000 342200	Spec Protective Services	7,608	10,937	8,328	5,126	3,100	8,226	8,000	8,000	8,200	200	
104000 342300	School Rsrc Offcr Reimb	104,400	108,600	113,600	0	113,949	113,949	113,600	113,600	114,000	400	
104000 342400	Dispatch Services	283,262	283,262	293,460	166,730	166,730	333,460	340,000	340,000	344,000	4,000	
104000 343000	Streets & Public Improv	90,955	133,595	70,208	11,805	51,430	63,235	80,000	80,000	65,000	(15,000)	
104000 344500	Maint Of County Grounds	0	3,000	1,500	0	1,500	1,500	1,500	1,500	1,500	0	
104000 344600	Rec Dist Acctg & Maint	126,186	126,587	132,748	45,701	93,993	139,694	139,694	139,694	144,982	5,288	
104000 362030	Rental - U Of U	86,953	80,504	0	0	0	0	0	0	0	0	
104000 362045	Rental - Park Boweries	19,050	16,550	20,890	4,650	13,762	18,412	17,000	17,000	20,000	3,000	
104000 362046	Rent - Telecommun Towers	88,984	81,553	105,477	50,051	115,000	165,051	145,000	145,000	155,000	10,000	
104000 362060	Rental - Misc	18,000	0	0	0	0	0	0	0	0	0	
104000 369200	District Court Services	128,000	128,000	128,000	32,000	96,000	128,000	128,000	128,000	148,006	20,006	
Sub-total		955,449	977,188	877,210	317,563	657,247	974,810	975,394	975,394	1,004,688	29,294	
FORFEITURES - DISTRICT COURT												
105000 352000	Fines & Forfeitures	151,502	128,313	120,239	39,838	78,021	117,859	130,000	130,000	120,000	(10,000)	
Sub-total		151,502	128,313	120,239	39,838	78,021	117,859	130,000	130,000	120,000	(10,000)	
MISCELLANEOUS REVENUE												
106000 369000	Sundry Revenues	81,097	165,239	80,809	12,260	29,150	41,410	40,000	40,000	41,000	1,000	
106000 369001	Youth City Council Revenue	1,037	413	625	(25)	600	575	800	800	800	0	
106000 369002	Community Service Cncl Revenue	21,072	22,889	22,801	20,158	4,200	24,358	22,000	22,000	25,000	3,000	
106000 369003	Communities that Care Revenue	17,000	0	0	0	0	0	0	0	0	0	
106000 369020	Income From Uncollect Accts	1,076	818	1,045	389	343	732	0	0	700	700	
106010 361000	Interest & Investment Earnings	51,834	62,000	82,820	19,934	48,172	68,106	50,000	50,000	60,000	10,000	
106010 361020	Utility Finance Charge	99,474	119,356	92,322	49,847	45,387	95,234	105,000	105,000	95,000	(10,000)	
106010 361200	InvestmntUnrealized(Gain)/Loss	(8,216)	(18,746)	(41,835)	0	5,000	5,000	0	0	0	0	
106020 364000	Gain on Fixed Asset Sales	20,955	55,707	68,697	25,326	14,521	39,847	40,000	40,000	40,000	0	
Sub-total		285,329	407,675	307,284	127,889	147,373	275,262	257,800	257,800	262,500	4,700	
CONTRIBUTIONS & SURPLUS REVENUE												
108010 383053	Transfer From Light & Power	2,356,958	2,357,317	2,452,437	1,331,164	1,158,836	2,490,000	2,490,000	2,490,000	2,490,000	0	
Sub-total		2,356,958	2,357,317	2,452,437	1,331,164	1,158,836	2,490,000	2,490,000	2,490,000	2,490,000	0	
TOTAL GENERAL FUND REVENUE		16,336,878	15,993,895	15,451,730	7,695,899	8,371,841	16,067,740	17,451,335	18,662,335	18,866,400	1,415,065	

General Fund Expenditure Summary

GENERAL FUND EXPENDITURES											
Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change
10 4110	Legislative	680,721	638,486	645,912	246,267	494,499	740,766	740,766	677,766	810,618	69,852
10 4120	Legal	410,556	273,271	280,908	161,062	156,636	317,698	330,355	0	366,788	36,433
10 4130	Executive	215,418	154,397	143,971	69,613	121,730	191,343	191,265	0	179,796	(11,469)
10 4134	Human Resources	116,798	125,051	136,257	70,477	78,197	148,674	149,963	0	142,342	(7,621)
10 4136	Information Technology	440,315	403,858	421,898	165,962	222,955	388,917	415,833	0	407,491	(8,342)
10 4140	Finance	408,476	383,711	357,993	192,369	176,890	369,259	428,798	0	423,671	(5,127)
10 4143	Treasury	290,909	257,940	59,633	13,730	68,451	82,182	148,986	0	94,201	(54,785)
10 4160	General Govt. Buildings	120,629	120,836	109,265	54,075	59,673	113,748	120,447	0	118,191	(2,256)
10 4210	Police	5,742,401	5,721,245	5,746,078	2,865,417	3,555,926	6,421,343	6,573,099	6,677,099	6,740,767	167,668
10 4215	Police - Reserve Officers	15,671	5,329	5,845	1,404	4,432	5,836	10,000	10,000	10,000	0
10 4216	Police - Crossing Guards	140,613	140,697	140,933	58,417	89,048	147,465	147,350	147,350	151,049	3,699
10 4217	Police - School Resource & PROS	324,901	385,323	330,284	165,090	183,112	348,202	345,277	345,277	353,770	8,493
10 4218	Police - Liquor Law Enf.	46,288	50,436	49,598	34,529	44,626	79,155	43,358	43,358	39,142	(4,216)
10 4219	Police - Enhanced 911	620,529	562,140	573,997	282,401	313,832	596,233	595,000	595,000	595,000	0
10 4220	Fire	2,056,486	2,070,707	1,999,363	1,555,442	518,749	2,074,191	2,049,347	2,074,347	2,100,000	50,653
10 4410	Streets	3,054,369	3,065,430	3,039,275	1,825,821	2,472,219	4,298,040	3,239,743	4,376,743	4,399,493	1,159,750
10 4450	Engineering	551,389	605,661	623,039	346,351	296,814	643,165	705,686	0	670,930	(34,756)
10 4510	Parks	808,442	919,117	926,449	533,107	398,523	931,630	927,154	935,154	972,945	45,791
10 4610	Planning/Licensing/Code Enf.	200,648	198,008	250,919	118,412	170,498	288,910	288,910	0	290,206	1,296
TOTAL GENERAL FUND EXPENDITURES		16,245,559	16,081,643	15,841,617	8,759,946	9,426,810	18,186,757	17,451,337	15,882,094	18,866,400	1,415,063



Capital Projects Fund Revenue Summary

CAPITAL PROJECTS FUND - REVENUES BY TYPE											
Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change
TAXES AND FEES-IN-LIEU											
451020 313000	Sales & Use Tax-General	2,947,518	4,650,884	5,335,768	1,187,223	4,258,736	5,445,959	3,508,029	2,373,029	2,721,293	(786,736)
Sub-total		2,947,518	4,650,884	5,335,768	1,187,223	4,258,736	5,445,959	3,508,029	2,373,029	2,721,293	(786,736)
MISCELLANEOUS REVENUE											
456000 369030	Repayment Of N/R (Princ)	8,395	5,880	8,025	4,562	4,630	9,192	9,192	9,192	88,598	79,406
456010 361000	Interest & Investment Earnings	340,400	373,170	497,124	318,577	245,713	564,290	400,000	400,000	475,000	75,000
456010 361200	InvestmntUnrealized(Gain)/Loss	(49,096)	(106,113)	(238,195)	0	15,000	15,000	0	0	0	0
456010 369040	Interest Earnings - N/R	3,605	3,336	2,770	1,438	1,370	2,808	2,808	2,808	2,329	(479)
Sub-total		303,304	276,272	269,725	324,577	266,713	591,290	412,000	412,000	565,927	153,927
CONTRIBUTIONS & SURPLUS REVENUE											
458000 389000	Use Of Fund Balance	0	0	0	0	0	0	5,120,371	5,120,371	5,918,625	798,254
458010 381000	Trnsfr From Other Funds	0	2,365,000	0	0	0	0	0	0	0	0
458010 381083	Transfer From RAP Tax Fund -83	0	401,390	474,855	0	390,000	390,000	390,000	390,000	591,955	201,955
Sub-total		0	2,766,390	474,855	0	390,000	390,000	5,510,371	5,510,371	6,510,580	1,000,209
TOTAL CAPITAL PROJ. FUND REV.		3,250,822	7,693,546	6,080,348	1,511,800	4,915,449	6,427,249	9,430,400	8,295,400	9,797,800	367,400



Capital Projects Fund Expenditure Summary

CAPITAL PROJECTS FUND EXPENDITURES												
Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change	
45 4110	Legislative	46,386	4,129,178	1,573,937	306,259	3,193,741	3,500,000	7,035,000	7,035,000	7,880,800	845,800	
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	67,410	49,696	40,000	0	0	0	0	0	25,000	25,000	
45 4140	Finance	19,059	17,291	17,839	11,109	11,158	22,267	17,900	21,900	45,000	27,100	
45 4143	Treasury	0	0	0	0	0	0	0	0	0	0	
45 4160	General Govt. Buildings	34,200	17,919	0	0	0	0	0	0	0	0	
45 4210	Police	334,560	319,248	385,326	185,900	257,100	443,000	443,000	443,000	737,000	294,000	
45 4215	Police Reserves	0	0	0	0	0	0	0	0	0	0	
45 4217	Police - School Resource & PROS	0	0	0	0	0	0	0	0	0	0	
45 4219	Police - Enhanced 911	0	0	0	0	0	0	0	0	0	0	
45 4410	Streets	1,656,232	1,225,129	1,378,307	142,874	549,872	692,746	1,792,000	653,000	995,000	(797,000)	
45 4450	Engineering	0	0	0	0	38,500	38,500	38,500	0	0	(38,500)	
45 4510	Parks	249,958	2,009,620	871,389	92,757	0	92,757	104,000	104,000	115,000	11,000	
45 4610	Planning/Licensing/Code Enf.	0	0	0	0	0	0	0	0	0	0	
TOTAL CAPITAL PROJECTS FUND EXPENDITURES		2,407,805	7,768,081	4,266,798	738,899	4,050,371	4,789,270	9,430,400	8,256,900	9,797,800	367,400	
RECAP												
10	Total General Fund	16,245,559	16,081,643	15,841,617	8,759,946	9,426,810	18,186,757	17,451,337	15,882,094	18,866,400	1,415,063	
45	Total Capital Projects Fund	2,407,805	7,768,081	4,266,798	738,899	4,050,371	4,789,270	9,430,400	8,256,900	9,797,800	367,400	
TOTAL GENERAL & CAPITAL		18,653,364	23,849,724	20,108,415	9,498,845	13,477,181	22,976,027	26,881,737	24,138,994	28,664,200	1,782,463	



Legislative Department

OVERVIEW

The Legislative Department is responsible for administering several of the City Council's community programs. This budget includes funding for various community organizations and events, including contributions for the Bountiful City Youth Council, Bountiful/Davis Art Center, Joy Foundation, Bountiful Historical Society, and Bountiful Community Service Council. This budget also includes funds for certain employee programs such as the City Wellness Program and Employee Recognition, as well as certain capital projects.

GOALS AND PROJECTS

2019-2020 Projects

Personnel Services Expenditures

Adjustments were made in the part-time support staffing of the department. Increases between budget years in medical insurance costs were primarily due to anticipated premium increases in line with medical cost inflation and employee group utilization experience.

Operations and Maintenance Expenditures

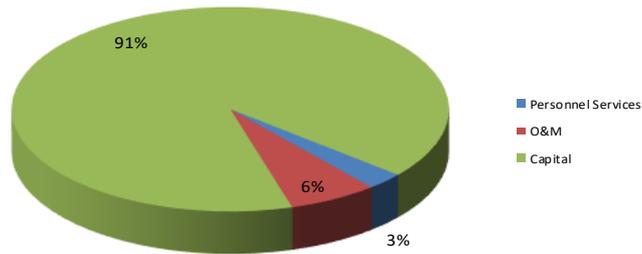
The Election Expense line item was decreased because no municipal election will be held in Fiscal Year 2019-2020. Other changes include a slight decrease in travel and training costs.

Capital Expenditures

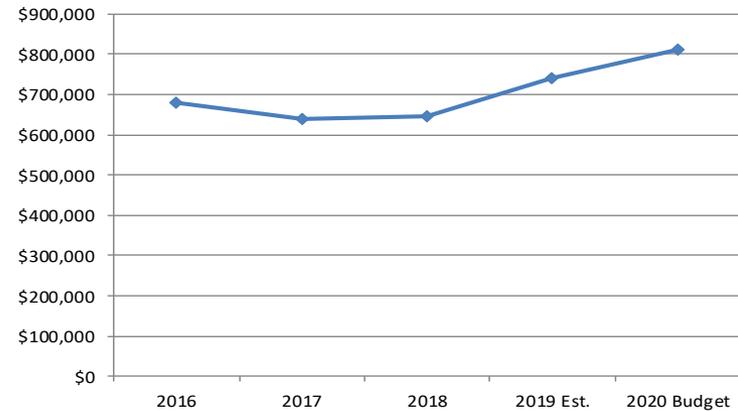
The capital budget includes costs for renovating the existing City Hall. Design and engineering for this project are underway with construction beginning spring/summer 2019. Construction is expected to last 18 months. The Legislative Capital Budget includes design and engineering funding for the Downtown Plaza Project., \$2.7 million for the Ice Ribbon (\$1.5million of which will be reimbursed by RAP Tax funds), \$35,000 to landscape the intersection of I-15 and 500 South, and finally \$81,800 for public art.

Legislative Budget Graphs

FY 2019-2020 Legislative Budget



**Budget History
(Less Capital)**



Legislative Budget

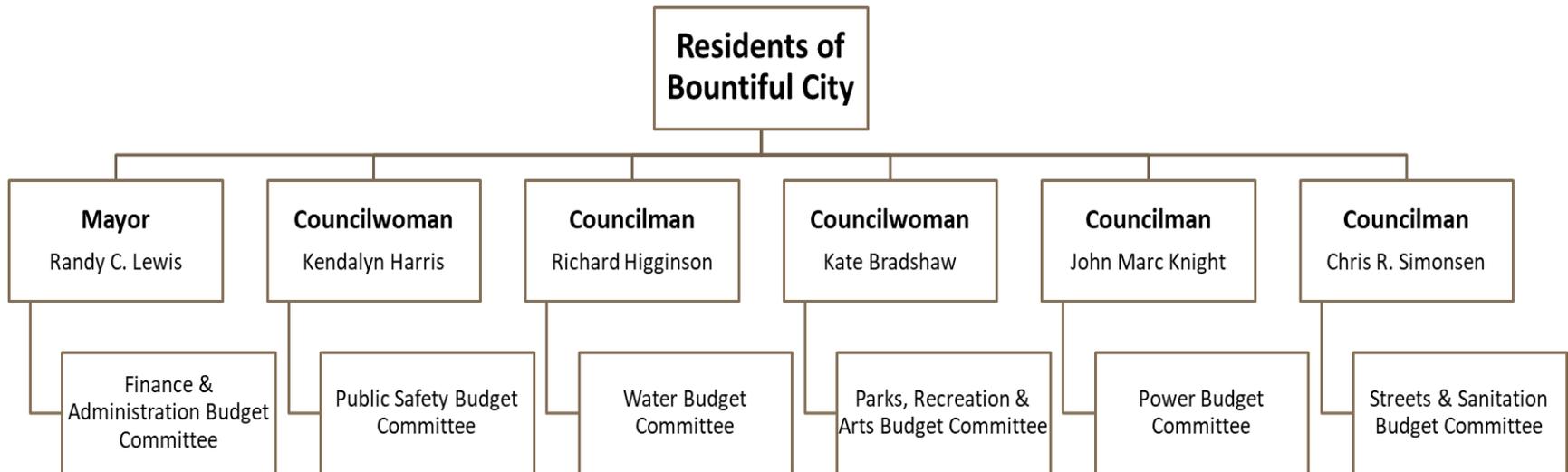
1	LEGISLATIVE													1
2													2	
3	Account Description												3	
4		Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar		4	
5		2016	2017	2018	Actual	Estimate	2019 Est.	2019 Budget	2019 Budget	2020 Budget	Change		5	
6	PERSONNEL SERVICES:													6
7	104110 411000	Salaries - Perm Employees	76,618	76,307	76,904	37,906	44,756	82,662	82,662	82,662	83,228	566	7	
8	104110 412000	Salaries-Temp & Part-Time	0	21,776	21,443	8,780	6,820	15,600	15,600	15,600	15,600	0	8	
9	104110 413010	Fica Taxes	6,961	8,527	8,893	3,841	5,026	8,867	8,867	8,867	8,937	70	9	
10	104110 413020	Employee Medical Ins	68,099	72,885	76,426	40,333	55,171	95,504	95,504	95,504	99,747	4,243	10	
11	104110 413030	Employee Life Ins	627	625	623	310	390	700	700	700	703	3	11	
12	104110 413040	State Retirement & 401 K	8,009	8,364	8,341	3,442	5,014	8,456	8,456	8,456	8,564	108	12	
13	104110 425300	Vehicle Allowance	16,444	16,790	17,829	8,729	8,911	17,640	17,640	17,640	18,000	360	13	
14	104110 491640	WorkersCompPremiumCharge-ISF	1,546	1,947	2,018	887	850	1,737	1,737	1,737	1,739	2	14	
15	TOTAL PERSONNEL SERVICES												15	
16		178,304	207,221	212,477	104,227	126,939	231,166	231,166	231,166	236,518	5,352		16	
17	OPERATIONS AND MAINTENANCE													17
18	104110 421000	Books Subscr & Mmbrshp	57,448	32,070	30,106	3,035	26,965	30,000	30,000	30,000	30,000	0	18	
19	104110 422000	Public Notices	9,685	9,459	7,691	11,788	3,212	15,000	15,000	15,000	15,000	0	19	
20	104110 423000	Travel & Training	33,217	17,774	26,798	10,557	24,443	35,000	35,000	35,000	30,000	(5,000)	20	
21	104110 424000	Office Supplies	1,702	1,325	1,602	1,073	1,927	3,000	3,000	3,000	3,000	0	21	
22	104110 425000	Equip Supplies & Maint	1,071	1,087	1,012	478	522	1,000	1,000	1,000	1,000	0	22	
23	104110 426000	Bldg & Grnd Suppl & Maint	17,762	17,067	22,378	6,982	11,018	18,000	18,000	18,000	18,000	0	23	
24	104110 426050	Bldg/Grnds Maint - Stoker	23,685	10,007	3,033	0	0	0	0	0	0	0	24	
25	104110 427400	Utilities - Stoker	33,059	31,190	2,405	1,243	757	2,000	2,000	2,000	2,000	0	25	
26	104110 428000	Telephone Expense	2,113	2,457	2,389	1,262	(1,262)	0	0	0	0	0	26	
27	104110 431000	Profess & Tech Services	0	0	0	0	17,000	17,000	17,000	17,000	17,000	0	27	
28	104110 451100	Insurance & Surety Bonds	5,276	5,526	5,037	6,151	(551)	5,600	5,600	5,600	5,600	0	28	
29	104110 452200	Election Expense	59	83	52,290	0	5,000	5,000	5,000	5,000	72,000	67,000	29	
30	104110 461000	Miscellaneous Expense	31,819	55,950	55,536	12,312	7,688	20,000	20,000	20,000	20,000	0	30	
31	104110 461750	Employee Wellness & Recognit'n	20,106	17,442	21,258	7,456	12,544	20,000	20,000	20,000	20,000	0	31	
32	104110 462090	Handcart Days Celebration	20,000	0	0	0	0	0	0	0	0	0	32	
33	104110 462100	Prop Tax Incrmt Pmt - Bntf RDA	107,139	86,378	80,904	0	90,000	90,000	90,000	90,000	90,000	0	33	
34	104110 462110	Prop Tax Incrmt Pmt - Othr RDA	8,272	2,776	2,571	0	0	0	0	0	2,500	2,500	34	
35	104110 466000	Contingency	14,199	15,755	4,570	0	135,000	135,000	135,000	72,000	135,000	0	35	
36	104110 472100	Buildings	1,160	0	0	0	0	0	0	0	0	0	36	
37	104110 492010	Contr-Btfl/Davis Art Ctr	60,477	60,731	60,075	30,027	29,973	60,000	60,000	60,000	60,000	0	37	
38	104110 492050	Bntfl City Youth Council	3,124	4,489	5,589	694	4,306	5,000	5,000	5,000	5,000	0	38	
39	104110 492070	Contr-Btfl Historical Soc	25,000	25,000	25,000	25,000	0	25,000	25,000	25,000	25,000	0	39	
40	104110 492080	Community Events-Bntfl ComServC	26,043	34,699	23,190	23,981	(981)	23,000	23,000	23,000	23,000	0	40	
41	TOTAL OPER. & MAINT.												41	
42		502,417	431,265	433,435	142,040	367,560	509,600	509,600	446,600	574,100	64,500		42	
43	TOTAL LEGISLATIVE-G.F.												43	
44		680,721	638,486	645,912	246,267	494,499	740,766	740,766	677,766	810,618	69,852		44	

Legislative Budget (continued)

1	LEGISLATIVE												1	
2														2
3	Account Description			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	3
4				2016	2017	2018	Actual	Estimate	2019 Est.	2019 Budget	2019 Budget	2020 Budget	Change	4
5													5	
6	CAPITAL PROJECTS												6	
7	454110	466000	Contingency	0	0	77,844	0	0	0	150,000	150,000	150,000	0	7
8	454110	471100	Land	178	4,036,038	0	0	0	0	0	0	0	0	8
9	454110	472100	Buildings	46,208	93,140	0	99,478	1,900,522	2,000,000	6,500,000	6,500,000	6,324,000	(176,000)	9
10	454110	473100	Improv Other Than Bldgs	0	0	0	206,781	1,293,219	1,500,000	385,000	385,000	1,325,000	940,000	10
11	454110	473160	Improv-PublicArt-1%CapProject	0	0	0	0	0	0	0	0	81,800	81,800	11
12	454110	491000	Transfer To Other Funds	0	0	1,458,000	0	0	0	0	0	0	0	12
13	454110	491590	Trnsfr To Cemetery	0	0	38,093	0	0	0	0	0	0	0	13
14	TOTAL LEGISLATIVE - CAP.			46,386	4,129,178	1,573,937	306,259	3,193,741	3,500,000	7,035,000	7,035,000	7,880,800	845,800	14
15													15	
16	BUDGET SUMMARY												16	
17	104110		Legislative - General Fund	680,721	638,486	645,912	246,267	494,499	740,766	740,766	677,766	810,618	69,852	17
18	454110		Legislative - Capital Projects Fund	46,386	4,129,178	1,573,937	306,259	3,193,741	3,500,000	7,035,000	7,035,000	7,880,800	845,800	18



Legislative Organizational Chart



Legal Department

OVERVIEW

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

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

LINE-ITEM HIGHLIGHTS

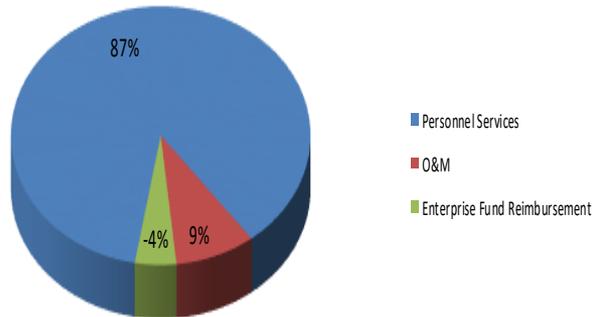
The operating budget for the Legal Department is reduced by an inter-city reimbursement for services provided to the Enterprise Funds of the City. This presentation is made to comply with financial reporting requirements prescribed by the Utah State Auditor's Office and the Governmental Accounting Standards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

As in the previous year the costs of the Victim Advocate position (including related operations and maintenance costs) will be offset completely by grant revenue. There is nothing to report within the Legal budget on a capital plan.

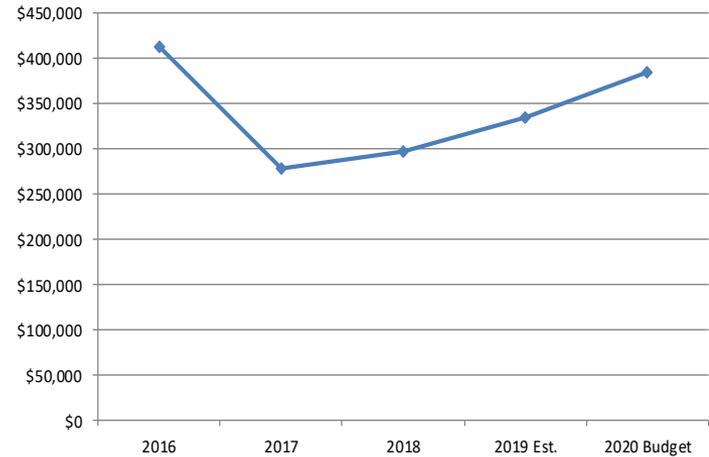


Legal Budget Graphs

FY 2019-2020 Legal Budget



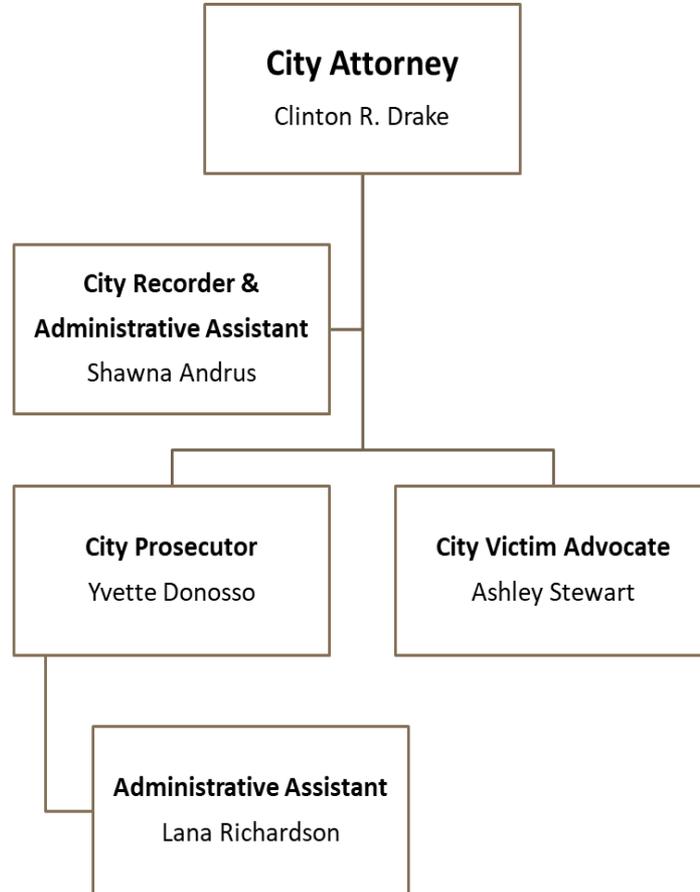
Budget History (Less Capital)



Legal Budget

1	LEGAL		Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar
2	Account Number	Account Description	2016	2017	2018	Actual	Estimate	2019 Est.	2019 Budget	2019 Budget	2020 Budget	Change
3												
4												
5	PERSONNEL SERVICES											
6	104120 411000	Salaries - Perm Employees	238,111	155,203	170,004	90,651	90,651	181,302	192,722		215,448	22,726
7	104120 412000	Salaries-Temp & Part-Time	8,860	0	9,840	8,025	10,000	18,025	19,000		25,459	6,459
8	104120 413010	Fica Taxes	18,094	12,706	14,707	7,479	7,479	14,958	16,744		18,976	2,232
9	104120 413020	Employee Medical Ins	67,696	34,735	35,987	17,081	17,081	34,162	39,253		41,483	2,230
10	104120 413030	Employee Life Ins	1,179	969	1,043	501	501	1,002	1,220		1,358	138
11	104120 413040	State Retirement & 401 K	37,937	28,279	30,928	15,859	15,800	31,659	34,975		39,274	4,299
12	104120 425300	Vehicle Allowance	7,159	7,169	7,170	3,300	3,850	7,150	7,150		7,150	0
13	104120 491640	WorkersCompPremiumCharge-ISF	976	2,590	2,168	323	323	646	577		723	146
14	TOTAL PERSONNEL SERVICES		380,012	241,650	271,846	143,220	145,685	288,905	311,641	0	349,871	38,230
15												
16	OPERATIONS & MAINTENANCE											
17	104120 421000	Books Subscr & Mmbrshp	3,485	2,272	2,187	993	4,450	5,443	5,000		5,700	700
18	104120 423000	Travel & Training	2,301	4,029	2,414	2,172	2,800	4,972	5,000		6,000	1,000
19	104120 424000	Office Supplies	351	671	311	118	500	618	700		700	0
20	104120 425000	Equip Supplies & Maint	1,524	1,854	3,264	1,215	1,500	2,715	3,000		1,375	(1,625)
21	104120 426000	Bldg & Grnd Suppl & Maint	2,257	2,405	3,033	981	1,000	1,981	2,300		2,300	0
22	104120 428000	Telephone Expense	1,844	2,011	1,508	1,450	600	2,050	2,200		2,200	0
23	104120 431000	Profess & Tech Services	2,840	4,082	453	0	0	0	3,000		3,000	0
24	104120 431100	Legal And Auditing Fees	14,448	16,230	8,575	16,318	7,682	24,000	8,400		10,000	1,600
25	104120 451100	Insurance & Surety Bonds	2,597	2,720	2,462	2,356	0	2,356	2,600		2,600	0
26	104120 461000	Miscellaneous Expense	602	188	543	320	500	820	1,000		1,000	0
27	TOTAL OPER. & MAINT.		32,249	36,462	24,750	25,923	19,032	44,955	33,200	0	34,875	1,675
28												
29	TOTAL LEGAL - GENERAL FUND		412,261	278,112	296,596	169,143	164,717	333,860	344,841	0	384,746	39,905
30												
31	Enterprise Fund Reimbursement - Administrative Services											
32	104120 496200	Admin Services ReimbAdjustment	(1,705)	(4,841)	(15,688)	(8,081)	(8,081)	(16,162)	(14,486)		(17,958)	(3,472)
33	Total Enterprise Fund Reimbursement - Admin. Services		(1,705)	(4,841)	(15,688)	(8,081)	(8,081)	(16,162)	(14,486)	0	(17,958)	(3,472)
34												
35	TOTAL ADJUSTED LEGAL - GENERAL FUND		410,556	273,271	280,908	161,062	156,636	317,698	330,355	0	366,788	36,433
36												
37	CAPITAL PROJECTS											
38												
39	TOTAL LEGAL - CAPITAL		0	0	0	0	0	0	0	0	0	0
40												
41	BUDGET SUMMARY											
42	104120	Legal - General Fund	410,556	273,271	280,908	161,062	156,636	317,698	330,355	0	366,788	36,433
43	454120	Legal - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0
44	TOTAL LEGAL - GENERAL & CAPITAL		410,556	273,271	280,908	161,062	156,636	317,698	330,355	0	366,788	36,433

Legal Organizational Chart



Executive Department

OVERVIEW

The Executive Department contains the operational plan and budget for the Chief Administrative Officer of the City. The Department is budgeted for the City Manager and one Executive Assistant. The Assistant City Manager, while budgeted within the Finance Department, is also a functional part of the Executive Department for projects and coverage of day-to-day activities as directed. The City Manager is charged by ordinance to implement the policies directed by the City Council through planning, coordinating and directing the management and staff of the City under a collaborative management style. These managers and staff members assist the City Manager by carrying out Council authorized activities within twenty-nine departments or functions that provide essential services for residents and businesses within Bountiful City.

LINE-ITEM HIGHLIGHTS

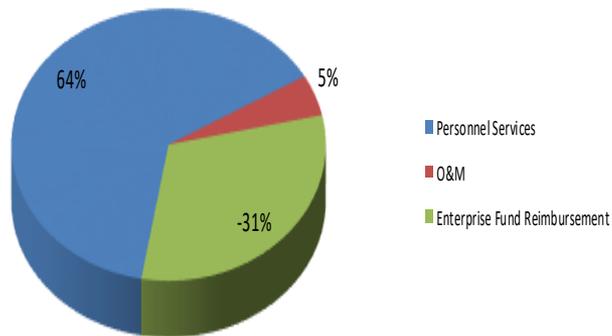
The operating budget for the Executive Department is reduced by an inter-city reimbursement for services provided to the Enterprise Funds of the City. This presentation is made to comply with financial reporting requirements prescribed by the Utah State Auditor's Office and the Governmental Accounting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

The budget for the Executive Department for Fiscal Year 2019-2020 is increased in the Personnel Services section due to a 2% Cost of Living (COLA) adjustment and an anticipated increase of health insurance premiums. The telephone line item is decreased by \$3,300. This accounts for adjustments in other related departments. There is nothing to report within the Executive budget on a capital plan.

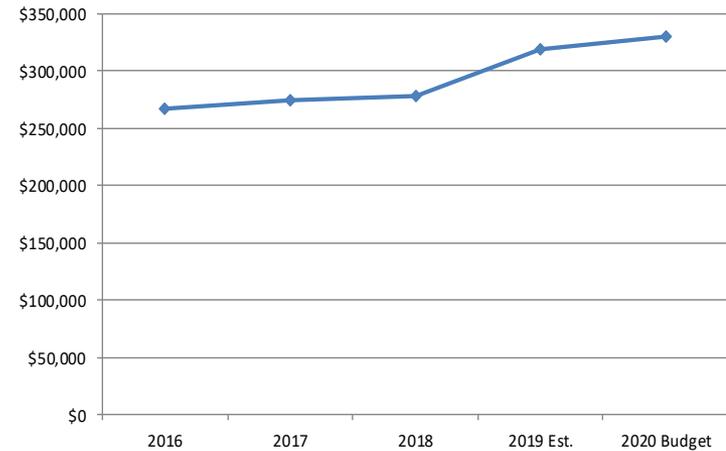


Executive Budget Graphs

FY 2019-2020 Executive Budget



Budget History (Less Capital)



Executive Budget

1	EXECUTIVE												1
2													2
3	Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change	3
4													4
5	PERSONNEL SERVICES												5
6	104130 411000	Salaries - Perm Employees	173,636	183,334	186,979	90,762	115,458	206,220	206,220		215,833	9,613	6
7	104130 413010	Fica Taxes	11,624	11,547	11,884	4,250	12,023	16,273	16,273		17,008	735	7
8	104130 413020	Employee Medical Ins	20,313	21,562	21,861	10,004	14,520	24,524	24,524		25,903	1,379	8
9	104130 413030	Employee Life Ins	974	1,008	1,025	493	720	1,213	1,213		1,267	54	9
10	104130 413040	State Retirement & 401 K	32,691	34,607	35,312	17,062	20,239	37,301	37,301		39,096	1,795	10
11	104130 425300	Vehicle Allowance	6,538	6,517	6,518	3,000	3,500	6,500	6,500		6,500	0	11
12	104130 491640	WorkersCompPremiumCharge-ISF	709	680	583	282	337	619	619		648	29	12
13	TOTAL PERSONNEL SERVICES		246,486	259,255	264,161	125,853	166,797	292,650	292,650	0	306,255	13,605	13
14													14
15	OPERATIONS & MAINTENANCE												15
16	104130 421000	Books Subscr & Mmbrshp	1,510	370	1,791	1,578	0	1,578	1,500		1,500		16
17	104130 423000	Travel & Training	8,927	5,859	4,108	6,950	2,050	9,000	9,000		9,000	0	17
18	104130 424000	Office Supplies	1,106	983	1,119	618	1,382	2,000	2,000		2,000	0	18
19	104130 425000	Equip Supplies & Maint	2,033	1,424	1,463	1,263	1,737	3,000	3,000		3,000	0	19
20	104130 426000	Bldg & Grnd Suppl & Maint	4,318	4,075	4,097	1,666	1,834	3,500	3,500		3,500	0	20
21	104130 428000	Telephone Expense	230	77	115	103	4,197	4,300	4,300		1,000	(3,300)	21
22	104130 451100	Insurance & Surety Bonds	2,004	2,099	1,317	2,333	(133)	2,200	2,200		2,500	300	22
23	104130 461000	Miscellaneous Expense	366	402	592	588	412	1,000	1,000		1,000	0	23
24	TOTAL OPER. & MAINT.		20,495	15,288	14,600	15,099	11,479	26,578	26,500	0	23,500	(3,000)	24
25													25
26	TOTAL EXECUTIVE - GENERAL FUND		266,981	274,543	278,761	140,952	178,276	319,228	319,150	0	329,755	10,605	26
27													27
28	Enterprise Fund Reimbursement - Administrative Services												28
29	104130 496200	Admin Services ReimbAdjustment	(51,563)	(120,146)	(134,790)	(71,339)	(56,546)	(127,885)	(127,885)		(149,959)	(22,074)	29
30	Total Enterprise Fund Reimbursement - Admin. Services		(51,563)	(120,146)	(134,790)	(71,339)	(56,546)	(127,885)	(127,885)	0	(149,959)	(22,074)	30
31													31
32	TOTAL ADJUSTED EXECUTIVE - GENERAL FUND		215,418	154,397	143,971	69,613	121,730	191,343	191,265	0	179,796	(11,469)	32
33													33
34	CAPITAL PROJECTS												34
35	TOTAL EXECUTIVE - CAPITAL		0	0	0	0	0	0	0	0	0	0	35
36													36
37	BUDGET SUMMARY												37
38	104130	Executive - General Fund	215,418	154,397	143,971	69,613	121,730	191,343	191,265	0	179,796	(11,469)	38
39	454130	Executive - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0	39
40	TOTAL EXECUTIVE - GENERAL & CAPITAL		215,418	154,397	143,971	69,613	121,730	191,343	191,265	0	179,796	(11,469)	40

Executive Organizational Chart



Human Resources Department

OVERVIEW

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

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

GOALS & PROJECTS

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

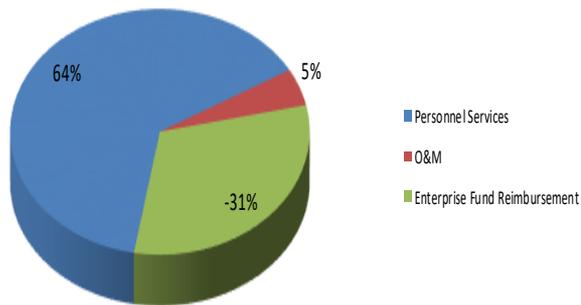
LINE-ITEM HIGHLIGHTS

The operating budget for the Human Resources Department is reduced by an inter-city reimbursement for services provided to the Enterprise Funds of the City. This presentation is made to comply with financial reporting requirements prescribed by the Utah State Auditor's Office and the Governmental Accounting Standards Board (GASB). The budget for 2019-2020 is slightly increased in the Personnel Services section due to anticipated compensation adjustments and changes in health insurance rates. There is nothing to report within the Human Resources budget on a capital plan.

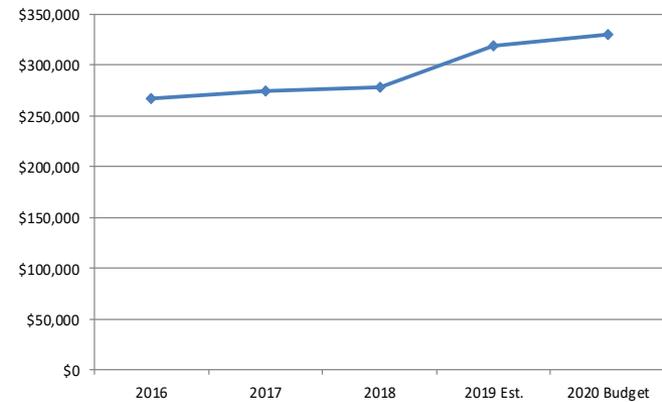


Human Resources Budget Graphs

FY 2019-2020 Executive Budget



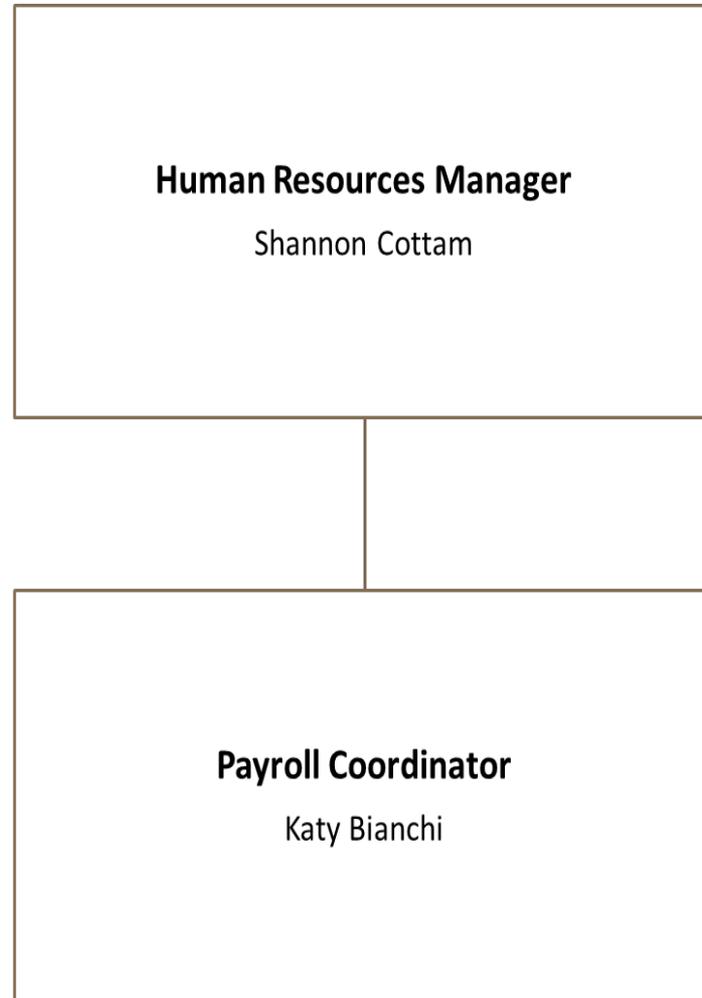
**Budget History
(Less Capital)**



Human Resources Budget

Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change
HUMAN RESOURCES											
PERSONNEL SERVICES											
104134 411000	Salaries - Perm Employees	108,902	111,182	119,333	60,040	64,947	124,987	125,824		133,839	8,015
104134 413010	Fica Taxes	8,535	8,697	9,246	4,600	4,979	9,579	9,969		10,582	613
104134 413020	Employee Medical Ins	16,486	17,089	22,573	11,742	13,815	25,557	24,909		26,450	1,541
104134 413030	Employee Life Ins	616	636	654	316	369	685	769		814	45
104134 413040	State Retirement & 401 K	20,754	21,202	22,717	11,389	11,916	23,305	23,240		25,523	2,283
104134 425300	Vehicle Allowance	4,515	4,501	4,501	2,072	2,417	4,489	4,489		4,489	0
104134 491640	WorkersCompPremiumCharge-ISF	343	349	374	188	197	385	377		402	25
TOTAL PERSONNEL SERVICES		160,150	163,656	179,399	90,347	98,640	188,987	189,577	0	202,098	12,521
OPERATIONS & MAINTENANCE											
104134 421000	Books Subscr & Mmbrshp	778	968	878	517	450	967	900		1,000	100
104134 423000	Travel & Training	2,376	4,709	4,939	1,412	2,610	4,022	4,025		4,100	75
104134 424000	Office Supplies	3,609	3,179	2,713	1,494	1,606	3,100	3,000		3,000	0
104134 425000	Equip Supplies & Maint	2,993	739	688	325	425	750	750		750	0
104134 426000	Bldg & Grnd Suppl & Maint	3,816	3,816	3,884	1,555	1,945	3,500	3,800		3,800	0
104134 428000	Telephone Expense	1,100	1,065	1,279	634	936	1,570	1,600		1,600	0
104134 429200	Computer Software	7,359	7,711	8,018	7,810	0	7,810	8,335		8,780	445
104134 429300	Computer	788	842	814	787	0	787	823		803	(20)
104134 451100	Insurance & Surety Bonds	1,381	1,447	1,042	1,502	0	1,502	1,475		1,500	25
104134 461000	Miscellaneous Expense	89	42	169	30	70	100	100		100	0
TOTAL OPER. & MAINT.		24,289	24,518	24,425	16,067	8,042	24,109	24,808	0	25,433	625
TOTAL HUMAN RESOURCES - GENERAL FUND		184,439	188,174	203,824	106,414	106,682	213,096	214,385	0	227,531	13,146
Enterprise Fund Reimbursement - Administrative Services											
104134 496200	Admin Services ReimbAdjustment	(67,641)	(63,123)	(67,567)	(35,937)	(28,485)	(64,422)	(64,422)		(85,189)	(20,767)
Total Enterprise Fund Reimbursement - Admin. Services		(67,641)	(63,123)	(67,567)	(35,937)	(28,485)	(64,422)	(64,422)	0	(85,189)	(20,767)
TOTAL ADJUSTED HUMAN RESOURCES - GENERAL FUND		116,798	125,051	136,257	70,477	78,197	148,674	149,963	0	142,342	(7,621)
CAPITAL PROJECTS											
TOTAL HUMAN RESOURCES - CAPITAL		0	0	0	0	0	0	0	0	0	0
BUDGET SUMMARY											
104134	Human Resources - General Fund	116,798	125,051	136,257	70,477	78,197	148,674	149,963	0	142,342	(7,621)
454134	Human Resources - Capital Proj. Fund	0	0	0	0	0	0	0	0	0	0
TOTAL HUMAN RESOURCES - GENERAL & CAPITAL		116,798	125,051	136,257	70,477	78,197	148,674	149,963	0	142,342	(7,621)

Human Resources Organizational Chart



Information Technology Department

OVERVIEW

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

GOALS & PROJECTS

Ensure data and network security through:

Firewall Protection

Virus Protection

Email Protection

Intrusion Detection

Data Backup & Recovery

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

Servers

Data storage

Network equipment

Fiber Optics

Wireless

Cameras

Maintain telephone communications and equipment to support:

Public Safety Communications

Mobile Command Center

Power Department P.O.R.S.C.H.E. System (Power Outage Response)

Power and Water Department SCADA (Supervisory Control and Data Acquisition) network

Day-to-day functions of all departments

Web Development

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

Enhanced use of Social Media

Evaluate Emerging Technologies



Information Technology Department (continued)

LINE-ITEM HIGHLIGHTS

Personnel Services Expenditures

Payroll expenses have increased due a projected COLA, two merit increases and the increase of medical premiums.

Operations and Maintenance Expenditures

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

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

Capital Expenditures

454136-474500 – Machinery & Equipment

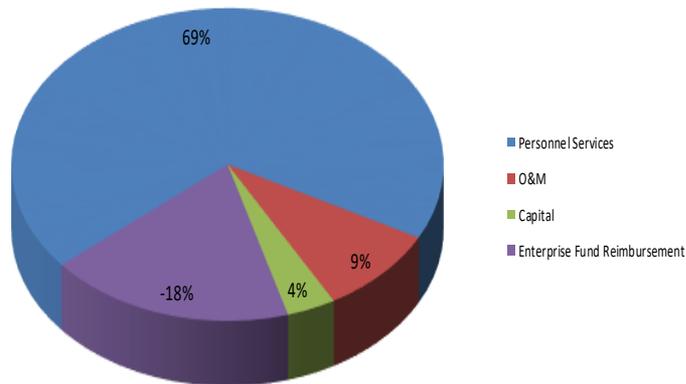
Network Storage Upgrade

A critical function of the Information Technology Department is to be prepared for any kind of disaster or service disruption. We are constantly working to improve our Disaster Recovery and Business Continuity Plan. Central to this plan is the reliability of servers and the ability to recover lost data. Recently we upgraded servers and increased the capacity of our network storage. However, as we have fine-tuned the Data Backup and Recovery portion of this plan, we have determined that we do not have enough storage capacity to protect 100% of our systems from data loss. To provide the capacity needed in order to save a complete copy of all network data locally, it is necessary to increase our network storage by 21TB (terabytes). We have received a proposal from HP for an additional “shelf” or rack-mounted enclosure to augment our HP Nimble NAS (Network Area Storage) equipment for a cost of \$25,000. With the additional storage capacity, we are confident that we can adequately backup and protect all critical data on our city-wide network.

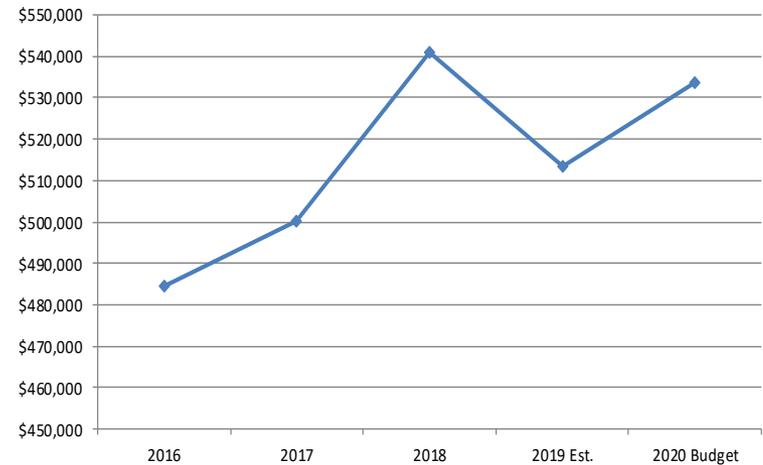
Note: In addition to our on-site data backup plan, we send storage media (large hard drives) to Perpetual Storage, Inc. on a weekly basis. They keep our backup data in a highly secured granite vault in Little Cottonwood Canyon. We are also considering expanding our recovery plan to include a cloud-based solution, such as Amazon's AWS Services (Amazon Web Services).

Information Technology Budget Graphs

FY 2019-2020 Information Technology Budget



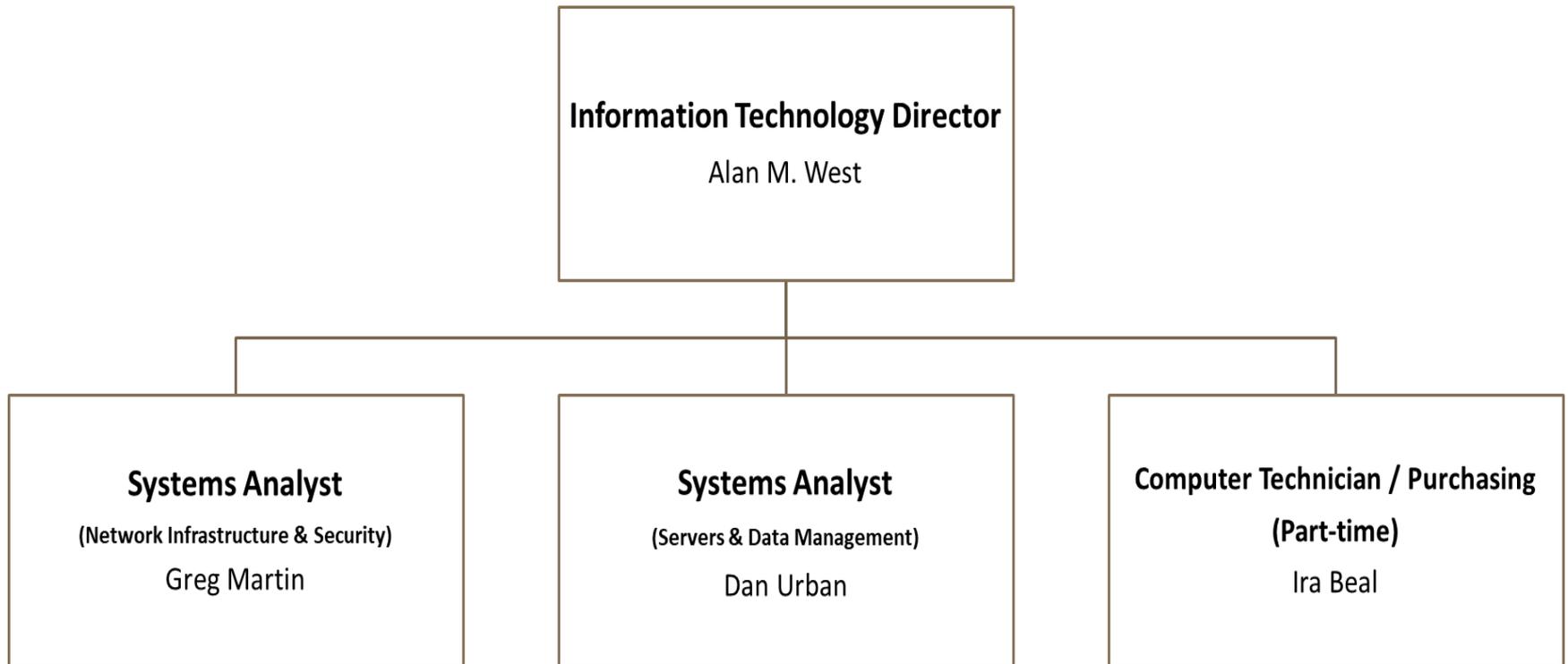
Budget History (Less Capital)



Information Technology Budget

1	INFORMATION TECHNOLOGY											1	
2												2	
3	Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change	3
4												4	
5	PERSONNEL SERVICES											5	
6	104136 411000	Salaries - Perm Employees	235,465	279,585	286,823	128,767	165,000	293,767	301,124		303,029	1,905	6
7	104136 412000	Salaries-Temp & Part-Time	15,969	15,817	15,251	7,296	9,100	16,396	15,361		15,668	307	7
8	104136 413010	Fica Taxes	18,889	22,136	22,584	9,992	12,500	22,492	24,554		24,724	170	8
9	104136 413020	Employee Medical Ins	42,096	50,667	82,485	29,663	28,036	57,699	59,562		62,832	3,270	9
10	104136 413030	Employee Life Ins	1,324	1,581	1,595	675	1,085	1,760	1,809		1,820	11	10
11	104136 413040	State Retirement & 401 K	44,839	52,955	52,720	24,063	30,265	54,328	57,424		57,788	364	11
12	104136 425300	Vehicle Allowance	4,515	4,501	4,501	2,072	2,417	4,489	4,489		4,489	0	12
13	104136 491640	WorkersCompPremiumCharge-ISF	775	907	927	411	484	896	949		956	7	13
14	TOTAL PERSONNEL SERVICES		363,872	428,150	466,886	202,939	248,887	451,826	465,272	0	471,305	6,033	14
15												15	
16	OPERATIONS & MAINTENANCE											16	
17	104136 421000	Books Subscr & Mmbrshp	200	498	0	0	128	128	350		350	0	17
18	104136 423000	Travel & Training	16,759	3,097	9,001	689	2,700	3,389	3,400		3,400	0	18
19	104136 424000	Office Supplies	1,113	1,653	1,704	1,242	500	1,742	750		750	0	19
20	104136 425000	Equip Supplies & Maint	46,746	17,197	29,449	2,957	10,000	12,957	14,790		14,790	0	20
21	104136 426000	Bldg & Grnd Suppl & Maint	11,876	10,059	10,070	3,980	3,980	7,960	9,000		9,000	0	21
22	104136 428000	Telephone Expense	8,613	9,340	9,678	1,449	7,000	8,449	9,000		9,000	0	22
23	104136 429200	Computer Software	2,509	606	2,260	6,010	1,000	7,010	4,000		4,000	0	23
24	104136 429300	Computer Hardware	11,929	13,062	3,811	3,508	8,000	11,508	12,000		12,000	0	24
25	104136 431000	Profess & Tech Services	16,984	12,778	4,700	1,519	3,000	4,519	5,000		5,000	0	25
26	104136 451100	Insurance & Surety Bonds	3,672	3,845	3,121	3,850	0	3,850	3,845		3,845	0	26
27	104136 461000	Miscellaneous Expense	135	0	105	60	0	60	0		0	0	27
28	TOTAL OPER. & MAINT.		120,536	72,135	73,898	25,263	36,308	61,571	62,135	0	62,135	0	28
29												29	
30	TOTAL INFORMATION TECHNOLOGY - GENERAL FUND		484,408	500,285	540,784	228,202	285,195	513,397	527,407	0	533,440	6,033	30
31												31	
32	Enterprise Fund Reimbursement - Administrative Services											32	
33	104136 496200	Admin Services ReimbAdjustment	(44,093)	(96,427)	(118,886)	(62,240)	(62,240)	(124,480)	(111,574)		(125,949)	(14,375)	33
34	Total Enterprise Fund Reimbursement - Admin. Services		(44,093)	(96,427)	(118,886)	(62,240)	(62,240)	(124,480)	(111,574)	0	(125,949)	(14,375)	34
35												35	
36	TOTAL ADJUSTED INFORMATION TECHNOLOGY - GENERAL FUND		440,315	403,858	421,898	165,962	222,955	388,917	415,833	0	407,491	(8,342)	36
37												37	
38	INFORMATION TECHNOLOGY - CAPITAL PROJECTS											38	
39	454136 474500	Machinery & Equipment	67,410	49,696	40,000	0	0	0	0		25,000	25,000	39
40	TOTAL INFORMATION TECHNOLOGY - CAPITAL		67,410	49,696	40,000	0	0	0	0	0	25,000	25,000	40
41												41	
42	BUDGET SUMMARY											42	
43	104136	Information Systems - Gen. Fund	440,315	403,858	421,898	165,962	222,955	388,917	415,833	0	407,491	(8,342)	43
44	454136	Information Systems - Capital Proj.	67,410	49,696	40,000	0	0	0	0	0	25,000	25,000	44
45	TOTAL INFORMATION TECHNOLOGY- GENERAL & CAPITAL		507,725	453,554	461,898	165,962	222,955	388,917	415,833	0	432,491	16,658	45

Information Technology Organizational Chart



Finance Department

OVERVIEW

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

GOALS & PROJECTS

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

The most prominent current and upcoming projects are as follows:

Implement and comply with new and developing Federal and State regulations.

Apply regulations imposed by the Federal and State governments and regulatory authorities such as the Governmental Accounting Standards Board (GASB).

Prepare the accounting records, financial analysis, and State compliance records for the annual independent audits for both the City and SDRD.

Prepare the annual Comprehensive Annual Financial Report (CAFR) for the City and ensure that it meets the high reporting standards required to achieve the CAFR award from the Government Finance Officers Association (GFOA).

Contain costs, maintain or improve existing programs/service levels and develop new services as well as revenues to pay for services as citizen needs and demands change.

Coordinate/balance responsibilities between Bountiful City and SDRD.

Finance Department (continued)

LINE-ITEM HIGHLIGHTS

Personnel Services Expenditures

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

These accounts related to payroll and benefits all reflect an increase as a result of merit increases for two of the four full-time Finance employees and a 2% cost-of-living adjustment.

Acct# 413020-Employee Medical Insurance

This account reflects an estimated 4% increase in health insurance premiums.

Operations and Maintenance Expenditures

Acct# 431000-Profess & Tech Services

The government accounting standards require that the City's liability for its Other Postemployment Benefits (OPEB) plan be fully analyzed biannually by an independent actuary with interim updates in-between full-analysis years. Fiscal Year 2020 is an interim update year and the General Fund's portion of the \$2,800 actuarial valuation update is \$950 and will be budgeted entirely out of Finance. This is a decrease from FY2019 when a full valuation is required.

Enterprise Fund Reimbursement – Administrative Services

Acct# 46200-Admin Services Adjustment

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

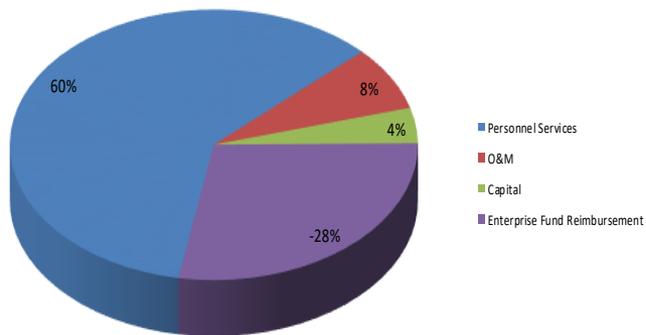
Capital Expenditures

Acct# 474500 Machinery & Equipment

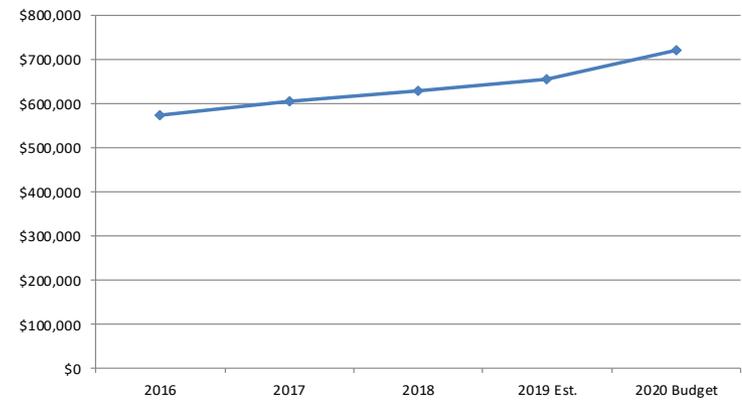
The Finance, Treasury, Human Resources and Planning Departments use a folder/insert machine for their mailings. In FY2015 Finance purchased a new machine but this machine has regularly required repair causing work delays and staff frustrations. The machine needs to be replaced one year earlier than the originally anticipated FY2021 replacement date.

Finance Budget Graphs

FY 2019-2020 Finance Budget



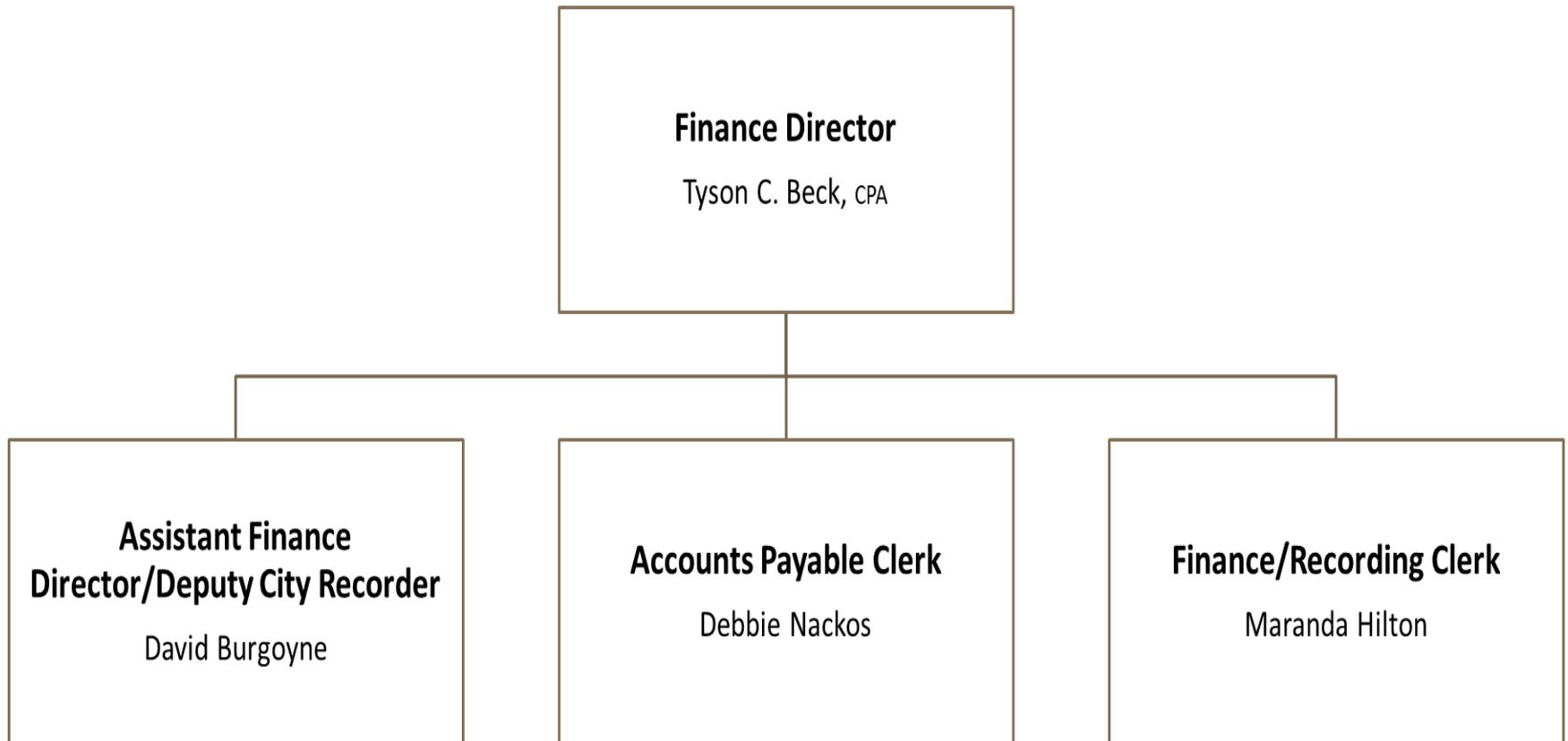
**Budget History
(Less Capital)**



Finance Budget

1	FINANCE											1		
2	Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change	2	
3													3	
4													4	
5	PERSONNEL SERVICES											5		
6	104140	411000	Salaries - Perm Employees	326,828	344,542	359,318	184,914	198,560	383,474	386,015	409,061	23,046	6	
7	104140	412000	Salaries-Temp & Part-Time	17,994	19,185	20,169	9,141	6,731	15,872	22,139	21,941	(198)	7	
8	104140	413010	Fica Taxes	24,716	26,231	27,468	13,691	15,608	29,299	31,911	33,658	1,747	8	
9	104140	413020	Employee Medical Ins	61,040	65,502	70,706	35,065	38,080	73,146	79,416	83,776	4,360	9	
10	104140	413030	Employee Life Ins	1,910	1,963	2,030	967	1,062	2,029	2,305	2,435	130	10	
11	104140	413040	State Retirement & 401 K	60,151	63,329	65,886	33,754	30,955	64,709	73,613	78,008	4,395	11	
12	104140	413060	Unemployment Reimb	0	5,256	539	0	0	0	0	0	0	12	
13	104140	425300	Vehicle Allowance	9,030	9,001	9,002	4,144	4,144	8,287	8,978	8,978	0	13	
14	104140	491640	WorkersCompPremiumCharge-ISF	1,066	1,122	1,170	597	550	1,147	1,224	1,293	69	14	
15	TOTAL PERSONNEL SERVICES			502,733	536,133	556,289	282,272	295,690	577,962	605,601	0	639,150	33,549	15
16												16		
17	OPERATIONS & MAINTENANCE											17		
18	104140	421000	Books Subscr & Mmbrshp	1,045	1,191	1,065	368	833	1,201	1,200	1,200	0	18	
19	104140	423000	Travel & Training	8,403	6,093	6,847	2,970	5,438	8,408	9,000	9,000	0	19	
20	104140	424000	Office Supplies	4,187	3,911	4,253	2,652	2,042	4,694	4,000	4,400	400	20	
21	104140	425000	Equip Supplies & Maint	3,157	3,335	2,780	383	2,418	2,801	2,800	2,800	0	21	
22	104140	426000	Bldg & Grnd Suppl & Maint	9,545	9,544	9,714	3,889	5,228	9,117	9,600	9,600	0	22	
23	104140	428000	Telephone Expense	1,557	2,149	2,173	1,201	1,205	2,406	2,200	2,300	100	23	
24	104140	429200	Computer Software	19,565	20,521	21,760	20,373	131	20,504	22,837	22,904	67	24	
25	104140	429300	Computer Hardware	2,405	1,848	1,751	1,721	14	1,735	1,715	1,715	0	25	
26	104140	431000	Profess & Tech Services	0	2,891	948	0	2,900	2,900	2,900	950	(1,950)	26	
27	104140	431040	Bank & Investment Account Fees	0	2,671	2,819	798	1,245	2,043	2,500	2,500	0	27	
28	104140	431050	Credit Card Merchant Fees	0	0	4,726	2,945	3,144	6,089	6,500	6,500	0	28	
29	104140	431100	Legal And Auditing Fees	15,850	9,665	10,673	10,621	0	10,621	10,524	11,339	815	29	
30	104140	451100	Insurance & Surety Bonds	4,352	4,557	3,144	4,882	0	4,882	3,364	4,980	1,616	30	
31	104140	461000	Miscellaneous Expense	1,086	1,487	990	794	100	894	1,300	1,200	(100)	31	
32	TOTAL OPER. & MAINT.			71,151	69,863	73,642	53,596	24,699	78,295	80,440	0	81,388	948	32
33												33		
34	TOTAL FINANCE - GENERAL FUND			573,884	605,996	629,931	335,868	320,389	656,257	686,041	0	720,538	34,497	34
35												35		
36	Enterprise Fund Reimbursement - Administrative Services											36		
37	104140	496200	Admin Services ReimbAdjustment	(165,408)	(222,285)	(271,938)	(143,499)	(143,499)	(286,998)	(257,243)	0	(296,867)	(39,624)	37
38	Total Enterprise Fund Reimbursement - Admin. Service:			(165,408)	(222,285)	(271,938)	(143,499)	(143,499)	(286,998)	(257,243)	0	(296,867)	(39,624)	38
39												39		
40	TOTAL ADJUSTED FINANCE - GENERAL FUND			408,476	383,711	357,993	192,369	176,890	369,259	428,798	0	423,671	(5,127)	40
41												41		
42	FINANCE - CAPITAL PROJECTS											42		
43	454140	431040	Bank & Investment Account Fees	0	17,291	17,839	11,109	11,158	22,267	17,900	21,900	23,000	5,100	43
44	454140	474500	Machinery & Equipment	19,059	0	0	0	0	0	0	22,000	22,000	44	
45	TOTAL FINANCE - CAPITAL			19,059	17,291	17,839	11,109	11,158	22,267	17,900	21,900	45,000	22,000	45
46												46		
47	BUDGET SUMMARY											47		
48	104140		Finance - General Fund	408,476	383,711	357,993	192,369	176,890	369,259	428,798	0	423,671	(5,127)	48
49	454140		Finance - Capital Projects	19,059	17,291	17,839	11,109	11,158	22,267	17,900	21,900	45,000	27,100	49
50	TOTAL FINANCE GENERAL & CAPITAL			427,535	401,002	375,832	203,478	188,048	391,526	446,698	21,900	468,671	21,973	50

Finance Organizational Chart



Treasury Department

OVERVIEW

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

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

In addition to utility customer service, the Department also provides efficient cash and investment management for all City funds (approximately \$94 million in the portfolio). The Treasurer is custodian of all cash and investments, utilizing the services of outside financial and brokerage institutions to invest and account for all funds received on a daily basis. All funds are managed in accordance with the adopted City Investment Policy, the Utah Money Management Act and the Utah Fiscal Procedures Act. The Finance Department conducts periodic internal audits of the treasury and cash management functions to ensure proper internal controls. Likewise, the Treasury Department audits disbursements and countersigns checks issued by the Finance Department to provide firm internal controls.

GOALS & PROJECTS

One of the major goals for the Treasury Department is to complete the move to the temporary location that will be utilized during renovation of the current city offices. There have been major efforts to “clean house” of unutilized and unnecessary documents and other items. The goal is to provide uninterrupted quality service during this time period.

Treasury Department (continued)

GOALS & PROJECTS (continued)

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

The City Treasurer was also elected to the office of Secretary for the Utah Association of Public Treasurers during the last year and will serve as Secretary of that organization during the upcoming 2018-2019 fiscal year. As such he will be attending the national conference of the Association of Public Treasurers for the United States and Canada as a representative.

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

The goal of the Department during Fiscal Year 2018 - 2019 is to continue improving customer service and process efficiencies. The overarching vision of the department is to provide world class service with home town values – friendly efficient service.

LINE-ITEM HIGHLIGHTS

Personnel Services Expenditures

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

The Personnel Services category for the department reflects an overall 0.87% decrease (\$3,721) resulting from downward adjustments in health insurance and merit increases for three of the five full time employees and the associated benefit accounts shown in the budget.

Treasury Department (continued)

LINE-ITEM HIGHLIGHTS (continued)

Operations and Maintenance Expenditures

Acct# 429050, 429200, 429300, 452300

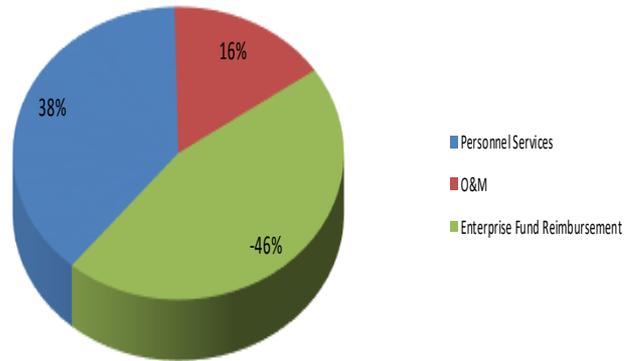
The operation and maintenance category increased overall by 4.55% (\$7,868) due to increase in paper products and envelopes inventory for mailing. The other adjustments are for increased computer software and hardware expenses passed through from the IT Department as well as an additional \$1,000 in estimated uncollectable accounts to closer reflect actual costs.

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

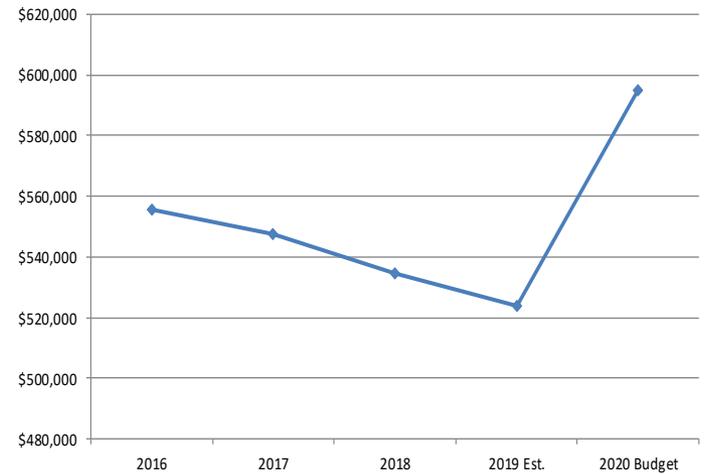


Treasury Budget Graphs

FY 2019-2020 Treasury Budget



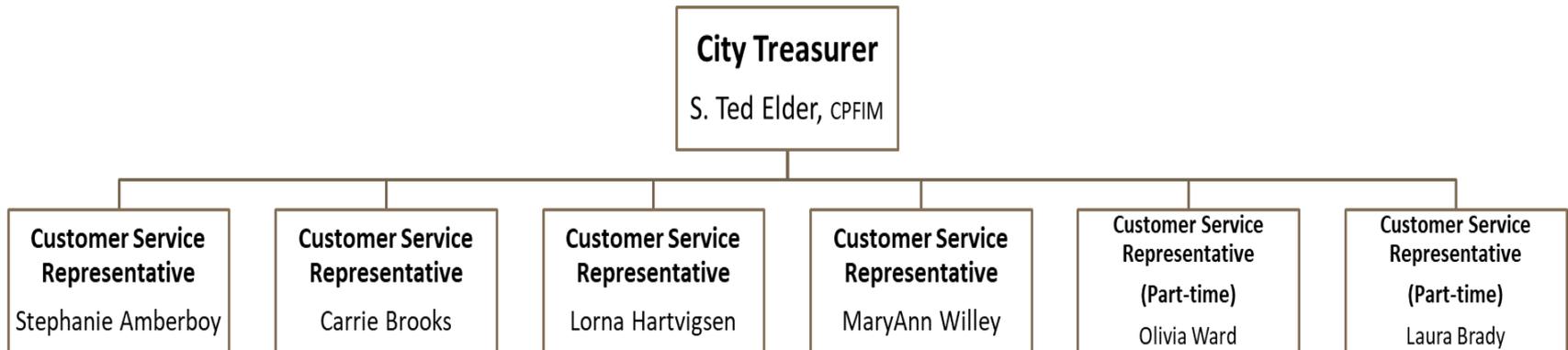
Budget History (Less Capital)



Treasury Budget

Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change
TREASURY											
PERSONNEL SERVICES											
104143 411000	Salaries - Perm Employees	235,799	239,798	234,550	116,999	127,000	243,999	255,682		272,940	17,258
104143 412000	Salaries-Temp & Part-Time	37,198	34,390	37,481	13,573	14,129	27,702	33,493		34,085	592
104143 413010	Fica Taxes	20,940	21,227	21,043	10,135	10,550	20,685	22,465		23,831	1,366
104143 413020	Employee Medical Ins	23,468	18,457	18,436	9,116	9,490	18,606	57,484		31,507	(25,977)
104143 413030	Employee Life Ins	1,643	1,622	1,633	776	808	1,583	2,167		2,244	77
104143 413040	State Retirement & 401 K	44,945	42,202	42,108	20,922	21,779	42,701	49,140		52,050	2,910
104143 425300	Vehicle Allowance	4,526	4,501	4,501	2,072	2,417	4,489	4,489		4,489	0
104143 491640	WorkersCompPremiumCharge-ISF	838	979	834	400	417	817	868		921	53
TOTAL PERSONNEL SERVICES		369,357	363,175	360,587	173,992	186,590	360,583	425,788	0	422,067	(3,721)
OPERATIONS & MAINTENANCE											
104143 421000	Books Subscr & Mmbrshp	225	779	1,222	592	0	592	500		500	0
104143 423000	Travel & Training	3,383	5,240	3,607	2,065	2,000	4,065	4,500		4,500	0
104143 424000	Office Supplies	5,544	3,922	3,204	2,125	1,800	3,925	4,000		4,000	0
104143 425000	Equip Supplies & Maint	5,362	1,422	2,694	478	500	978	1,000		1,000	0
104143 426000	Bldg & Grnd Suppl & Maint	14,411	14,026	14,337	5,717	6,000	11,717	12,000		12,000	0
104143 428000	Telephone Expense	2,054	2,318	2,949	1,727	1,250	2,977	3,000		3,000	0
104143 429050	Util Billing Supplies	114,705	108,661	104,584	36,364	63,000	99,364	100,000		105,000	5,000
104143 429200	Computer Software	23,724	29,553	29,918	25,918	0	25,918	27,738		28,223	485
104143 429300	Computer Hardware	4,323	2,331	3,564	2,781	0	2,781	1,716		3,099	1,383
104143 451100	Insurance & Surety Bonds	4,221	4,421	2,304	4,326	0	4,326	4,500		4,500	0
104143 452300	Uncollectible Accounts	7,191	10,231	4,030	3,713	2,000	5,713	5,000		6,000	1,000
104143 461000	Miscellaneous Expense	964	1,523	1,685	357	640	997	1,000		1,000	0
104143 463000	Cash Over Or Short	83	4	9	3	0	3	0		0	0
TOTAL OPER. AND MAINT.		186,189	184,432	174,107	86,165	77,190	163,355	164,954	0	172,822	7,868
TOTAL TREASURY - GEN. FUND		555,546	547,607	534,694	260,157	263,780	523,938	590,742	0	594,889	4,147
Enterprise Fund Reimbursement - Administrative Services											
104143 496200	Admin Services ReimbAdjustment	(264,637)	(289,667)	(475,061)	(246,427)	(195,329)	(441,756)	(441,756)		(500,688)	(58,932)
Total Enterprise Fund Reimbursement - Admin. Services		(264,637)	(289,667)	(475,061)	(246,427)	(195,329)	(441,756)	(441,756)	0	(500,688)	(58,932)
TOTAL ADJUSTED TREASURY - GENERAL FUND		290,909	257,940	59,633	13,730	68,451	82,182	148,986	0	94,201	(54,785)
TREASURY - CAPITAL PROJECTS											
TOTAL TREASURY - CAP. PROJ.		0	0	0	0	0	0	0	0	0	0
BUDGET SUMMARY											
104143	Treasury - General Fund	290,909	257,940	59,633	13,730	68,451	82,182	148,986	0	94,201	(54,785)
454143	Treasury - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0
TOTAL TREASURY GENERAL & CAPITAL		290,909	257,940	59,633	13,730	68,451	82,182	148,986	0	94,201	(54,785)

Treasury Organizational Chart



Government Buildings Department

OVERVIEW

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

Accomplishments in 2018 included:

New plumbing at Golf Course café, June 2018

New roof at Summerwood Trailhead bathrooms, July 2018

Heat Exchanger and upgrades at Streets Building, September 2018

Glycol exchange in HVAC system at Public Safety Building, October 2018

Furnace repairs, lock-outs, and upgrades at City hall Building, October 2018

Installed CO detectors in City Hall and Streets Buildings, November 2018

Installed new heating controls/thermostats in Greenhouse, November 2018

GOALS & PROJECTS

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

2019 Projects

Assist departments with City Hall move

With the anticipated renovation of City Hall, we will be assisting with the moving of furniture, supplies, computers, etc. to various parts of the City as directed.

Government Buildings Department (continued)

GOALS & PROJECTS (continued)

Upgrade exterior lights at Streets and Public Safety Buildings to LED

We will continue our energy savings program by upgrading the exterior lights at the Streets and Public buildings to new low consumption high efficient LED bulbs and fixtures.

Renovate Park bathrooms

We will be renovating several Park bathrooms by installing ceiling paneling, painting walls, epoxying floors, and replacing partitions and fixtures as needed.

Upgrade lighting at Park Boweries

Along with City owned buildings, we will be upgrading the lighting at Park Pavilions and Boweries to the same low consumption high efficient LED bulbs and fixtures.

Public Safety Building HVAC system

We will continue to work on and upgrade the HVAC systems at the Public Safety building in an effort to maintain its efficiency and extend its use.

LINE-ITEM HIGHLIGHTS

Personnel Services Expenditures

This \$2,562 increase is being requested to cover the costs associated with employee merit raises, cost of living increase, taxes, medical insurance, retirement and workers' compensation insurance as per Human Resource estimates.

Operations and Maintenance Expenditures

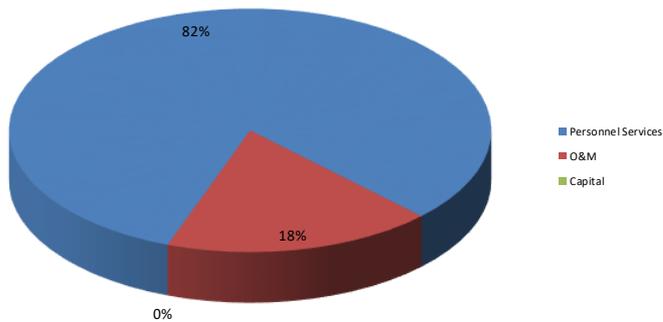
No requests are being made.

Capital Expenditures

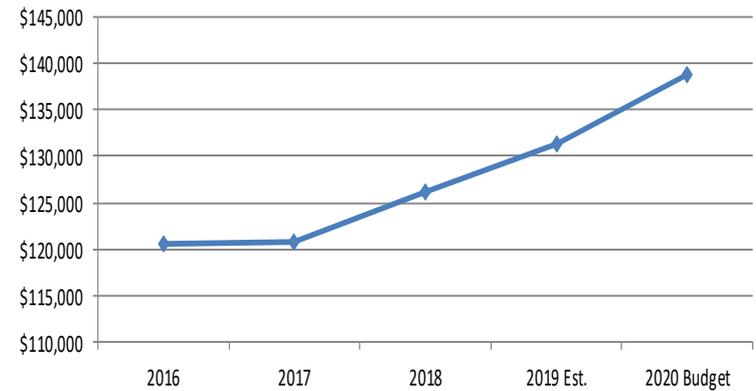
No requests are being made.

Government Buildings Budget Graphs

FY 2019-2020 Government Buildings Budget



Budget History
(Less Capital)



Government Buildings Budget

1	GOVERNMENT BUILDINGS											1	
2	Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change	2
3													3
4													4
5	PERSONNEL SERVICES											5	
6	104160	411000	61,019	62,807	63,863	32,577	31,800	64,377	64,377		65,603	1,226	6
7	104160	412000	10,575	3,056	6,699	1,172	3,500	4,672	10,500		10,500	0	7
8	104160	413010	5,219	4,753	5,109	2,447	3,281	5,728	5,728		5,822	94	8
9	104160	413020	13,229	13,564	14,020	7,294	8,274	15,568	15,568		16,531	963	9
10	104160	413030	331	338	346	165	221	386	386		393	7	10
11	104160	413040	11,608	11,976	12,155	6,180	6,096	12,276	12,276		12,511	235	11
12	104160	491640	1,439	1,327	1,423	681	1,565	2,246	2,246		2,283	37	12
13	TOTAL PERSONNEL SERVICES		103,420	97,821	103,615	50,514	54,737	105,251	111,081	0	113,643	2,562	13
14	OPERATIONS & MAINTENANCE											14	
15													15
16	104160	423000	69	(95)	0	0	1,200	1,200	1,500		1,500	0	16
17	104160	424000	59	178	43	110	0	110	50		50	0	17
18	104160	425000	4,737	2,981	3,531	4,002	3,000	7,002	5,700		5,700	0	18
19	104160	426000	10,018	17,395	16,852	7,102	8,350	15,452	15,500		15,500	0	19
20	104160	428000	351	63	0	0	250	250	250		250	0	20
21	104160	431400	0	0	0	0	30	30	60		60	0	21
22	104160	448000	1,542	2,433	2,066	1,106	894	2,000	2,000		2,000	0	22
23	104160	461000	0	60	36	30	0	30	60		60	0	23
24	104160	474500	432	0	0	0	0	0	0		0	0	24
25	TOTAL OPER. & MAINT.		17,209	23,015	22,527	12,349	13,724	26,073	25,120	0	25,120	0	25
26	GOVT BLDGS - GEN. FUND											26	
27			120,629	120,836	126,142	62,863	68,461	131,324	136,201	0	138,763	2,562	27
28	Enterprise Fund Reimbursement - Administrative Services											28	
29													29
30	104160	496200	0	0	(16,877)	(8,788)	(8,788)	(17,576)	(15,754)		(20,572)	(4,818)	30
31	Total Enterprise Fund Reimbursement - Admin. Services		0	0	(16,877)	(8,788)	(8,788)	(17,576)	(15,754)	0	(20,572)	(4,818)	31
32	TOTAL ADJUSTED GOV'T BLDGS - GENERAL FUND											32	
33			120,629	120,836	109,265	54,075	59,673	113,748	120,447	0	118,191	(2,256)	33
34	GENERAL GOV'T BLDGS - CAPITAL PROJECTS											34	
35													35
36	454160	474500	34,200	17,919	0	0	0	0	0		0	0	36
37	TOTAL GOVT BLDGS - CAP.		34,200	17,919	0	0	0	0	0	0	0	0	37
38	BUDGET SUMMARY											38	
39													39
40	104160	Gen. Govt. Buildings - Gen. Fund	120,629	120,836	109,265	54,075	59,673	113,748	120,447	0	118,191	(2,256)	40
41	454160	Gen. Govt. Buildings - Capital Proj.	34,200	17,919	0	0	0	0	0	0	0	0	41
42	TOTAL GOVT BLDGS - GEN & CAP		154,829	138,755	109,265	54,075	59,673	113,748	120,447	0	118,191	(2,256)	42

Government Buildings Organizational Chart



Police Department

OVERVIEW

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

GOALS

Customer Relations, Customer Relations, Customer Relations
Implement Davis County Opioid Pilot Program in Bountiful
Fully Implement new eForce Records Management System
Supervisor/Employee Development Training
Enhance Bountiful City’s Emergency Preparedness Program
Complete *Utah Chiefs of Police Association Accreditation Program*
Finish Budget Year within Budget



Police Department (continued)

LINE-ITEM HIGHLIGHTS

Background and Analysis

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

As a general rule, the budget philosophy of the police department is to start with the previous year’s adopted budget and request increases only when necessary. As such, the proposed FY2020 budget is essentially unchanged from FY2019, with the exceptions as follows:

Personnel Services Expenditures

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

These are payroll accounts affected by cost increases due to merits, retirement, FICA, medical insurance premiums, life insurance, uniform allowance and workers comp.

Operations and Maintenance Expenditures

Acct # 104210–415000

This is a school tuition reimbursement account. There is a \$7,500 reduction in this account due to less employees attending school this year.

Acct # 104210–425200

This is a radio services account that was decreased by \$24,088. That money was moved to account 104210-428000 which is a more accurate account for those funds to be in. It pays for the service on our department issued cell phones and the cellular service for our department issued iPad’s. There was not an actual increase/decrease but a transfer of funds from one account to another.



Police Department (continued)

LINE-ITEM HIGHLIGHTS (continued)

Acct # 104210-428000

This is a telephone expense account that was increased by \$24,088. That money was moved from account 104210-425200 which was not the most accurate account for those funds to be taken out of. It pays for the service on our department issued cell phones and the cellular service for our department issued iPad's. There was not an actual increase/decrease but a transfer of funds from one account to another.

Acct # 104210-425410

This is the fuel and oil account that was increased to account for a twenty five cent increase in fuel and oil costs.

Acct # 104210-4255500

This is a computer maintenance account that was increased based on costs given by the city information systems director to two accounts. There is also a \$12,643 increase to cover the software maintenance of our old RMS software (Fatpot) and a \$3,450 increase to the car and body worn camera software.

Acct # 104210-431600, 451100

These are operations and maintenance account increases due to a 2% building insurance premium increase and a 14% animal control increase.

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

These are school resource officer payroll increases due to merit and COLA increases.

Acct #104217 -413020

This is a school resource increase due to medical insurance premiums.

Acct # 104210-428000

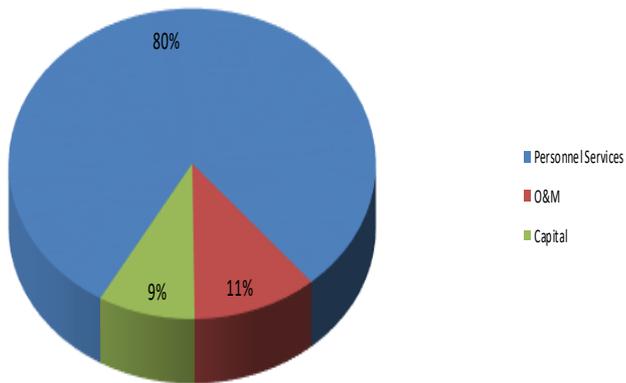
This is the school crossing guard account that was increased due to a twenty five cent pay adjustment.

Acct # 104218-411100

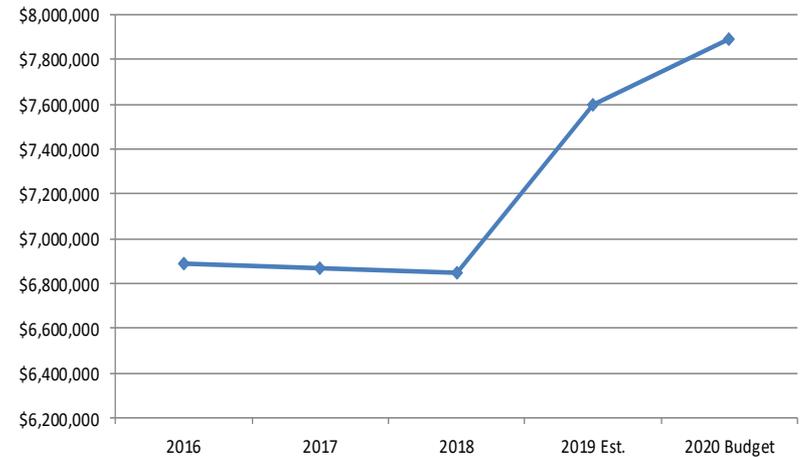
This is revenue funded by the state for alcohol programs. FY2020 was decreased by \$4,217 for a total of \$39,141.

Police Budget Graphs

FY 2019-2020 Police Budget



Budget History (Less Capital)



Police Budget

POLICE													1
Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change		
PERSONNEL SERVICES													5
104210 411000	Salaries - Perm Employees	342,610	365,449	382,270	202,168	250,020	452,188	487,020	487,020	469,343	(17,677)	6	
104210 411100	Salaries - Officer	2,322,549	2,302,740	2,337,843	1,156,216	1,350,489	2,506,705	2,504,977	2,549,977	2,605,649	100,672	7	
104210 411400	Salaries - Spec Protect	10,036	5,406	8,227	4,161	6,010	10,171	3,700	3,700	3,700	0	8	
104210 412000	Salaries-Temp & Part-Time	85,187	62,116	53,846	33,980	41,105	75,085	75,890	75,890	79,235	3,345	9	
104210 413010	Fica Taxes	238,771	238,103	239,575	120,652	130,652	251,304	274,071	274,071	280,676	6,605	10	
104210 413020	Employee Medical Ins	669,697	636,234	646,060	339,246	420,017	759,263	890,033	890,033	878,478	(11,555)	11	
104210 413030	Employee Life Ins	16,727	16,639	16,892	8,303	11,150	19,453	21,237	21,237	21,727	490	12	
104210 413040	State Retirement & 401 K	1,065,407	1,060,677	1,103,519	563,454	710,000	1,273,454	1,433,219	1,433,219	1,481,139	47,920	13	
104210 414000	Uniform Allowance	33,055	30,803	31,896	16,005	20,589	36,594	36,594	36,594	36,924	330	14	
104210 425300	Vehicle Allowance	(132)	0	0	0	0	0	0	0	0	0	15	
104210 491640	WorkersCompPremiumCharge-ISF	50,255	49,642	49,632	24,948	28,204	53,152	53,152	53,152	55,123	1,971	16	
TOTAL PERSONNEL SERVICES		4,834,161	4,767,807	4,869,760	2,469,133	2,968,236	5,437,369	5,779,893	5,824,893	5,911,994	132,101	17	
OPERATIONS & MAINTENANCE													19
104210 415000	Employee Education Reimb	12,241	9,031	2,453	508	8,731	9,239	17,500	17,500	10,000	(7,500)	20	
104210 421000	Books Subscr & Mmbrshp	2,803	1,050	1,070	889	3,070	3,959	3,959	3,959	3,959	0	21	
104210 422000	Public Notices	12,758	3,059	3,449	2,526	2,474	5,000	5,000	5,000	5,000	0	22	
104210 423000	Travel & Training	38,846	43,113	40,387	16,026	29,256	45,282	21,678	21,678	21,678	0	23	
104210 424000	Office Supplies	14,476	14,729	10,530	4,377	9,600	13,977	12,000	12,000	12,000	0	24	
104210 425000	Equip Supplies & Maint	68	2,738	41	0	0	0	0	0	0	0	25	
104210 425200	Communication Equip Maint	63,696	42,904	16,736	7,833	31,100	38,933	28,838	28,838	4,750	(24,088)	26	
104210 425410	Fuel And Oil	61,687	57,384	71,672	42,375	49,786	92,161	91,854	91,854	102,060	10,206	27	
104210 425430	Service & Parts	107,169	123,005	127,863	25,426	104,741	130,167	65,000	75,000	65,000	0	28	
104210 425500	Terminal Maint & Queries	78,875	95,310	71,181	80,026	495	80,521	80,521	80,521	99,477	18,956	29	
104210 426000	Bldg & Grnd Suppl & Maint	118,658	90,006	69,278	38,262	45,000	83,262	63,331	63,331	63,331	0	30	
104210 426010	Tire House Maintenance	7,889	4,500	5,214	2,903	2,000	4,903	4,019	4,019	4,019	0	31	
104210 427000	Utilities	112,390	129,052	105,401	48,196	57,000	105,196	105,000	105,000	105,000	0	32	
104210 427700	Utilities - Jeep Posse	3,816	3,995	4,507	1,987	2,411	4,398	2,500	2,500	2,500	0	33	
104210 428000	Telephone Expense	28,210	23,911	23,998	12,316	16,865	29,181	29,181	29,181	53,269	24,088	34	
104210 429300	Computer Hardware	3,172	2,852	2,956	1,464	4,338	5,802	5,802	5,802	5,802	0	35	
104210 431050	Credit Card Merchant Fees	211	561	608	274	350	624	1,000	1,000	1,000	0	36	
104210 431200	Informant & Intelligence	298	138	100	0	500	500	500	500	500	0	37	
104210 431600	Animal Control Services	70,917	82,341	90,011	39,804	55,727	95,531	95,531	95,531	108,328	12,797	38	
104210 432000	Examination & Evaluation	1,875	1,200	2,175	2,838	2,000	4,838	630	630	630	0	39	
104210 445100	Public Safety Supplies	110,441	163,766	166,360	12,378	158,955	171,333	100,786	149,786	100,786	0	40	

Police Budget (continued)

			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar		
	Account Number	Account Description	2016	2017	2018	Actual	Estimate	2019 Est.	2019 Budget	2019 Budget	2020 Budget	Change		
1	POLICE													1
2														2
3														3
4														4
5	104210	445300	Special Suppl Tech Svs	3,647	1,200	2,230	238	2,331	2,569	2,569	2,569			5
6	104210	451100	Insurance & Surety Bonds	50,921	53,329	55,406	54,098	0	54,098	55,407	55,407	56,515	1,108	6
7	104210	461000	Miscellaneous Expense	3,175	4,266	2,690	1,540	960	2,500	600	600	600	0	7
8	TOTAL OPER. & MAINT.			908,240	953,438	876,318	396,284	587,690	983,974	793,206	852,206	828,773	35,567	8
9														9
10	TOTAL POLICE - GEN. FUND			5,742,401	5,721,245	5,746,078	2,865,417	3,555,926	6,421,343	6,573,099	6,677,099	6,740,767	167,668	10
11														11
12	POLICE - RESERVE OFFICER PROGRAM													12
13	PERSONNEL SERVICES													13
14	104215	411100	Salaries - Officer	12,978	4,026	4,355	1,062	3,014	4,076	7,756	7,756	7,756	0	14
15	104215	413010	Fica Taxes	1,007	316	341	84	350	434	639	639	639	0	15
16	104215	413030	Employee Life Ins	1,080	905	627	235	335	570	850	850	850	0	16
17	104215	413040	State Retirement & 401 K	30	0	0	0	0	0	0	0	0	0	17
18	104215	414000	Uniform Allowance	119	0	433	0	600	600	600	600	600	0	18
19	104215	491640	WorkersCompPremiumCharge-ISF	261	83	89	22	133	155	155	155	155	0	19
20	TOTAL PERSONNEL SERVICES			15,475	5,329	5,845	1,404	4,432	5,836	10,000	10,000	10,000	0	20
21														21
22	OPERATIONS & MAINTENANCE													22
23	104215	445100	Public Safety Supplies	196	0	0	0	0	0	0	0	0	0	23
24	TOTAL OPER. & MAINT.			196	0	0	0	0	0	0	0	0	0	24
25														25
26	TOTAL RES. OFFICER - GEN. FUND			15,671	5,329	5,845	1,404	4,432	5,836	10,000	10,000	10,000	0	26
27														27
28	POLICE - CROSSING GUARDS													28
29	PERSONNEL SERVICES													29
30	104216	412000	Salaries-Temp & Part-Time	126,467	126,067	126,557	52,621	79,754	132,375	132,375	132,375	135,750	3,375	30
31	104216	413010	Fica Taxes	9,675	9,645	9,682	4,026	6,101	10,127	10,127	10,127	10,384	257	31
32	104216	413040	State Retirement & 401 K	4	31	0	0	0	0	0	0	0	0	32
33	104216	491640	WorkersCompPremiumCharge-ISF	2,530	2,522	2,531	1,053	1,595	2,648	2,648	2,648	2,715	67	33
34	TOTAL PERSONNEL SERVICES			138,676	138,264	138,770	57,699	87,450	145,149	145,150	145,150	148,849	3,699	34



Police Budget (continued)

POLICE												
Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change	
OPERATIONS & MAINTENANCE												
104216 445100	Public Safety Supplies	1,697	2,193	1,773	602	1,598	2,200	2,200	2,200	2,200	0	
104216 461000	Miscellaneous Expense	240	240	390	116	0	116	0	0	0	0	
TOTAL OPER. & MAINT.		1,937	2,433	2,163	718	1,598	2,316	2,200	2,200	2,200	0	
TOTAL CROSSING GUARDS - G. F.		140,613	140,697	140,933	58,417	89,048	147,465	147,350	147,350	151,049	3,699	
POLICE - PROS POLICE GRANT												
PERSONNEL SERVICES												
104217 411100	Salaries - Officer	0	20,235	244	2,264	0	2,264	0	0	0	0	
104217 411110	Salaries - SRO	116,553	127,891	105,143	63,776	38,527	102,303	100,303	100,303	102,169	1,866	
104217 411120	Salaries - PROS	66,822	74,256	70,946	27,397	40,092	67,489	94,796	94,796	94,398	(398)	
104217 411130	Salaries - PROS II	32,153	29,573	24,071	11,690	22,720	34,410	45,893	45,893	45,028	(865)	
104217 413010	Fica Taxes	15,955	18,589	17,167	7,652	10,785	18,437	18,437	18,437	18,482	45	
104217 413020	Employee Medical Ins	33,787	42,418	39,401	20,495	25,000	45,495	29,781	29,781	36,652	6,871	
104217 413030	Employee Life Ins	702	820	805	344	450	794	636	636	647	11	
104217 413040	State Retirement & 401 K	54,915	66,496	67,838	29,368	43,113	72,481	50,630	50,630	51,581	951	
104217 491640	WorkersCompPremiumCharge-ISF	4,314	5,044	4,668	2,104	2,425	4,529	4,801	4,801	4,813	12	
TOTAL PERSONNEL SERVICES		325,201	385,323	330,284	165,090	183,112	348,202	345,277	345,277	353,770	8,493	
OPERATIONS & MAINTENANCE												
104217 445100	Public Safety Supplies	(300)	0	0	0	0	0	0	0	0	0	
TOTAL OPER. & MAINT.		(300)	0	0	0	0	0	0	0	0	0	
TOTAL PROS GRANT - GEN. FUND		324,901	385,323	330,284	165,090	183,112	348,202	345,277	345,277	353,770	8,493	
LIQUOR LAW ENFORCEMENT												
PERSONNEL SERVICES												
104218 411100	Salaries - Officer	14,590	13,583	6,892	2,552	10,000	12,552	36,480	36,480	32,635	(3,845)	
104218 411200	D.U.I Cases	10,624	10,228	10,000	5,000	3,320	8,320	3,062	3,062	3,062	0	
104218 413010	Fica Taxes	1,144	1,040	519	189	500	689	3,025	3,025	2,730	(295)	
104218 413020	Employee Medical Ins	254	619	342	285	0	285	791	791	0	(791)	
104218 413040	State Retirement & 401 K	124	75	17	3	0	3	0	0	0	0	
104218 491640	WorkersCompPremiumCharge-ISF	294	272	138	51	0	51	0	0	715	715	
TOTAL PERSONNEL SERVICES		27,031	25,818	17,908	8,081	13,820	21,901	43,358	43,358	39,142	(4,216)	

Police Budget (continued)

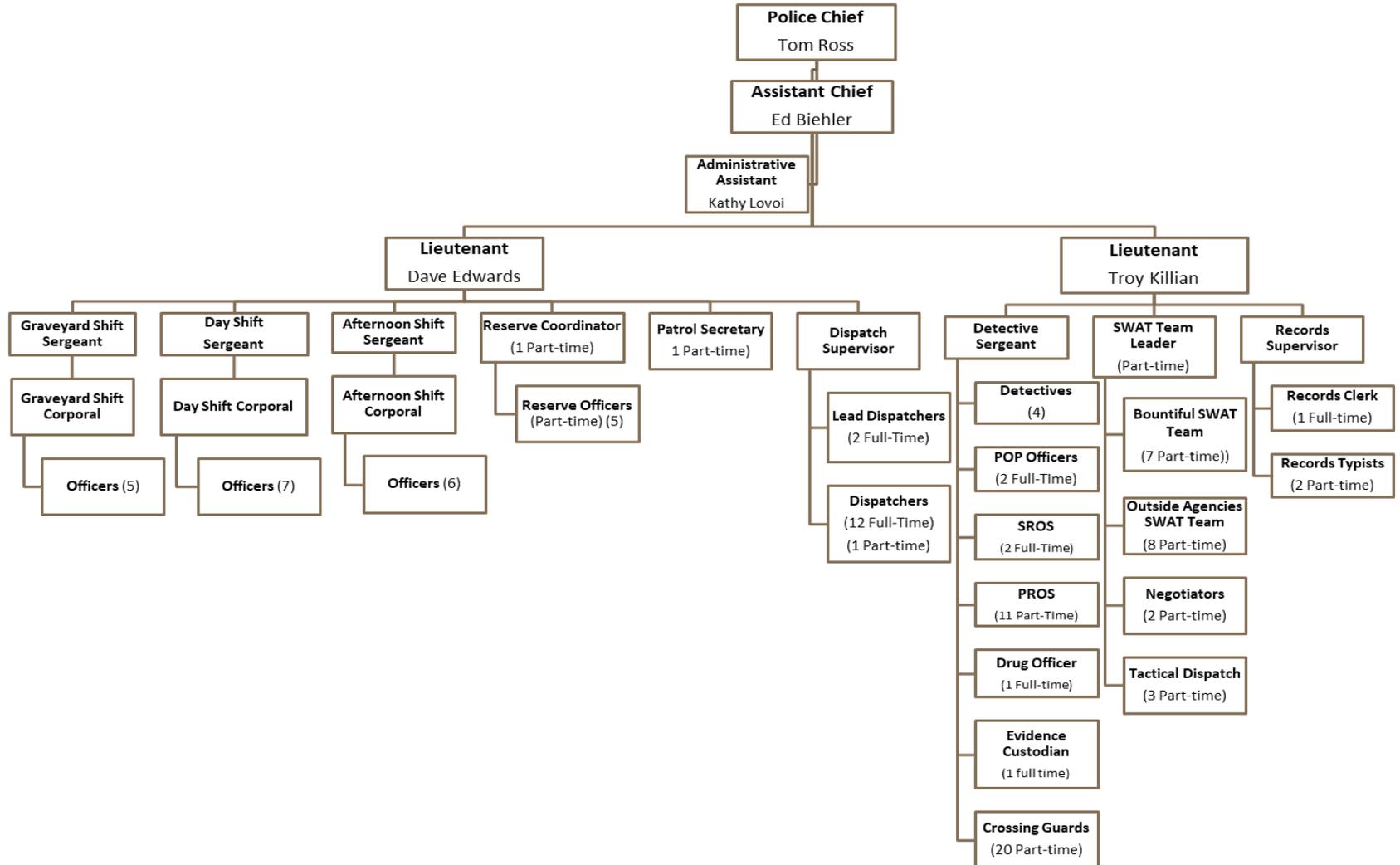
			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar
	Account Number	Account Description	2016	2017	2018	Actual	Estimate	2019 Est.	2019 Budget	2019 Budget	2020 Budget	Change
1	POLICE											
2												
3												
4												
5	OPERATIONS & MAINTENANCE											
6	104218 445100	Public Safety Supplies	19,257	24,618	31,690	26,448	30,806	57,254	0	0	0	0
7	TOTAL OPER. AND MAINT.		19,257	24,618	31,690	26,448	30,806	57,254	0	0	0	0
8												
9	TOTAL LIQ. LAW ENF. - GEN. FUND		46,288	50,436	49,598	34,529	44,626	79,155	43,358	43,358	39,142	(4,216)
10												
11	ENHANCED 911											
12	PERSONNEL SERVICES											
13	104219 411000	Salaries - Perm Employees	475,107	475,107	475,107	237,554	237,553	475,107	475,107	475,107	475,107	0
14	TOTAL PERSONNEL SERVICES		475,107	475,107	475,107	237,554	237,553	475,107	475,107	475,107	475,107	0
15												
16	OPERATIONS & MAINTENANCE											
17	104219 422000	Public Notices	0	(197)	1,918	0	2,000	2,000	2,000	2,000	2,000	0
18	104219 423000	Travel & Training	6,290	4,289	2,409	1,878	3,008	4,886	4,886	4,886	4,886	0
19	104219 425000	Equip Supplies & Maint	0	0	539	0	0	0	0	0	0	0
20	104219 428000	Telephone Expense	82,361	72,195	75,892	41,736	68,071	109,807	109,807	109,807	109,807	0
21	104219 445100	Public Safety Supplies	0	4,317	18,132	1,233	0	1,233	0	0	0	0
22	104219 474500	Machinery & Equipment	56,771	6,430	0	0	3,200	3,200	3,200	3,200	3,200	0
23	TOTAL OPER. & MAINT.		145,422	87,033	98,890	44,847	76,279	121,126	119,893	119,893	119,893	0
24												
25	TOTAL E911 - GENERAL FUND		620,529	562,140	573,997	282,401	313,832	596,233	595,000	595,000	595,000	0
26												
27	POLICE - CAPITAL PROJECTS											
28	454210 472100	Buildings	151,475	724	0	0	95,000	95,000	95,000	95,000	0	(95,000)
29	454210 474500	Machinery & Equipment	183,085	318,524	385,326	185,900	162,100	348,000	348,000	348,000	737,000	389,000
30	TOTAL POLICE - CAP. PROJ.		334,560	319,248	385,326	185,900	257,100	443,000	443,000	443,000	737,000	294,000
31												
32	POLICE - RES OFFICER PROGRAM - CAPITAL PROJ.											
33												
34	TOTAL RES. OFFICER - CAPITAL		0	0	0	0	0	0	0	0	0	0
35												
36	POLICE - PROS POLICE GRANT - CAP. PROJ.											
37												
38	TOTAL PROS GRANT - CAPITAL		0	0	0	0	0	0	0	0	0	0
39												
40	ENHANCED 911 - CAPITAL PROJECTS											

Police Budget (continued)

			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	
	Account Number	Account Description	2016	2017	2018	Actual	Estimate	2019 Est.	2019 Budget	2019 Budget	2020 Budget	Change	
1	POLICE												1
2													
3													
4													
5	BUDGET SUMMARY												5
6	104210	Police	5,742,401	5,721,245	5,746,078	2,865,417	3,555,926	6,421,343	6,573,099	6,677,099	6,740,767	167,668	6
7	104215	Police Reserves	15,671	5,329	5,845	1,404	4,432	5,836	10,000	10,000	10,000	0	7
8	104216	Police Crossing Guards	140,613	140,697	140,933	58,417	89,048	147,465	147,350	147,350	151,049	3,699	8
9	104217	Police PROS Grant	324,901	385,323	330,284	165,090	183,112	348,202	345,277	345,277	353,770	8,493	9
10	104218	Liquor Law Enforcement	46,288	50,436	49,598	34,529	44,626	79,155	43,358	43,358	39,142	(4,216)	10
11	104219	Enhanced 911	620,529	562,140	573,997	282,401	313,832	596,233	595,000	595,000	595,000	0	11
12	TOTAL POLICE - GEN. FUND		6,890,403	6,865,170	6,846,735	3,407,258	4,190,976	7,598,234	7,714,084	7,818,084	7,889,728	175,644	12
13	454210	Police Capital Improvements	334,560	319,248	385,326	185,900	257,100	443,000	443,000	443,000	737,000	294,000	13
14	454215	Police Reserves	0	0	0	0	0	0	0	0	0	0	14
15	454217	Police PROS Grant	0	0	0	0	0	0	0	0	0	0	15
16	454219	Enhanced 911	0	0	0	0	0	0	0	0	0	0	16
17	TOTAL POLICE - CAP. PROJ.		334,560	319,248	385,326	185,900	257,100	443,000	443,000	443,000	737,000	294,000	17
18													18



Police Organizational Chart



Fire Department

OVERVIEW

Bountiful City is a member of the South Davis Metro Fire Service Area which serves the cities of Bountiful, West Bountiful, Centerville, North Salt Lake, and Woods Cross with a small section of unincorporated Davis County. The Fire Service Area is a separate Special Service District with taxing authority which was reorganized from an interlocal agency effective July 1, 2016. The Fire budget represents Bountiful City's proportionate share in the Fire Service Area's operating expenses which is calculated based on total property tax assessed valuation within the service area. The City holds one seat on the six member governing body of the Fire Service Area. The budget impact to Bountiful City in Fiscal Year 2019-2020 is projected to be a \$50,653 increase in the assessment received from the Fire Service Area.



Fire Budget

1	FIRE									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	2016	2017	2018	Actual	Estimate	2019 Est.	2019 Budget	2019 Budget	2020 Budget	Change	3
4													4
5	OPERATIONS & MAINTENANCE												5
6	104220 431000	Profess & Tech Services	2,056,486	2,070,707	1,999,363	1,555,442	518,749	2,074,191	2,049,347	2,074,347	2,100,000	50,653	6
7	TOTAL OPER. & MAINT.		2,056,486	2,070,707	1,999,363	1,555,442	518,749	2,074,191	2,049,347	2,074,347	2,100,000	50,653	7
8													8
9	TOTAL FIRE - GENERAL FUND		2,056,486	2,070,707	1,999,363	1,555,442	518,749	2,074,191	2,049,347	2,074,347	2,100,000	50,653	9
10													10
11	BUDGET SUMMARY												11
12	104220	Fire - General Fund	2,056,486	2,070,707	1,999,363	1,555,442	518,749	2,074,191	2,049,347	2,074,347	2,100,000	50,653	12
13	TOTAL FIRE - GEN. & CAP.		2,056,486	2,070,707	1,999,363	1,555,442	518,749	2,074,191	2,049,347	2,074,347	2,100,000	50,653	13



Streets Department

OVERVIEW

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

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

GOALS & PROJECTS

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

Complete scheduled overlay, patching and asphalt treatments.

Schedule Transportation Funds. Transportation funds can be used for:

Class C Roads	Safety Features
Sidewalks	Traffic Signs
Curb and Gutter	Traffic Signals

LINE-ITEM HIGHLIGHTS

Personnel Services Expenditures

Acct# 104410 Personnel Services

Increased \$74,750 in these series of accounts is for employee merit increases, cola, and part-time salaries and increased of cost of health insurance.



Streets Department (continued)

LINE-ITEM HIGHLIGHTS (continued)

Operations and Maintenance Expenditures

Acct# 104410-441300 Street Signs

increased \$5,000 for scheduled signal upgrades.

Acct# 104410-448000 Operating Supplies

Increased \$20,000 in this account is due to increased cost of painted traffic control markings on roads.

Acct# 104410-473200 Road Material - Overlay

Increased \$525,000. All road overlays are combined into this account.

Acct# 104410-473210 Road Recondition & Repair (New)

Increased \$535,000. All Road treatment and concrete road repairs are combined into this account.

Capital Expenditures

Acct# 454410-472100 Buildings

Increased \$76,000 for study and design of a planned vehicle storage / truck wash building. and HVAC system

Acct# 454410-473200 Road Material - Overlay (Closed)

Decreased \$360,000 account closed funding moved to new accounts.

Acct# 454410-473300 Roads-Class "C" & Transportation Funds (Closed)

Decreased \$1,135,000 account closed funding moved to new accounts.

Acct# 454410-473500 Road Reconstruction (New)

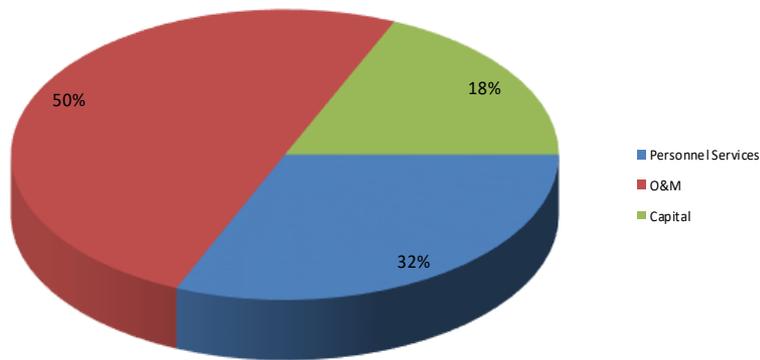
Increased \$400,000 funding reconstruct of 100 North Main St. to 400 East.

Acct# 454410-474500 Machinery & Equipment

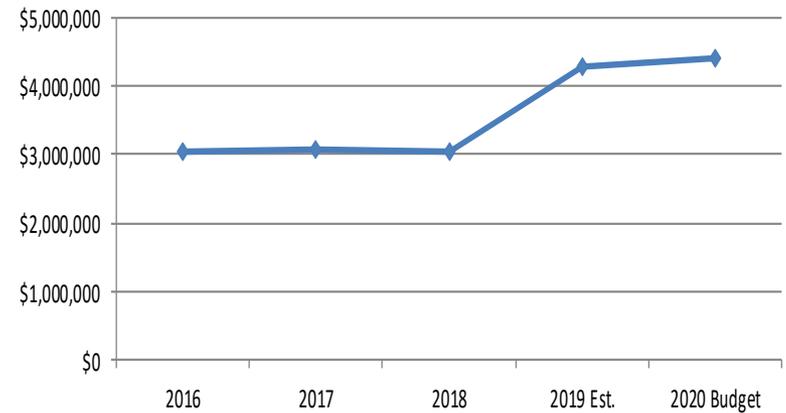
Increased \$222,000 is determined by the scheduled replacement machinery and equipment program.

Streets Budget Graphs

FY 2019-2020 Streets Budget



**Budget History
(Less Capital)**



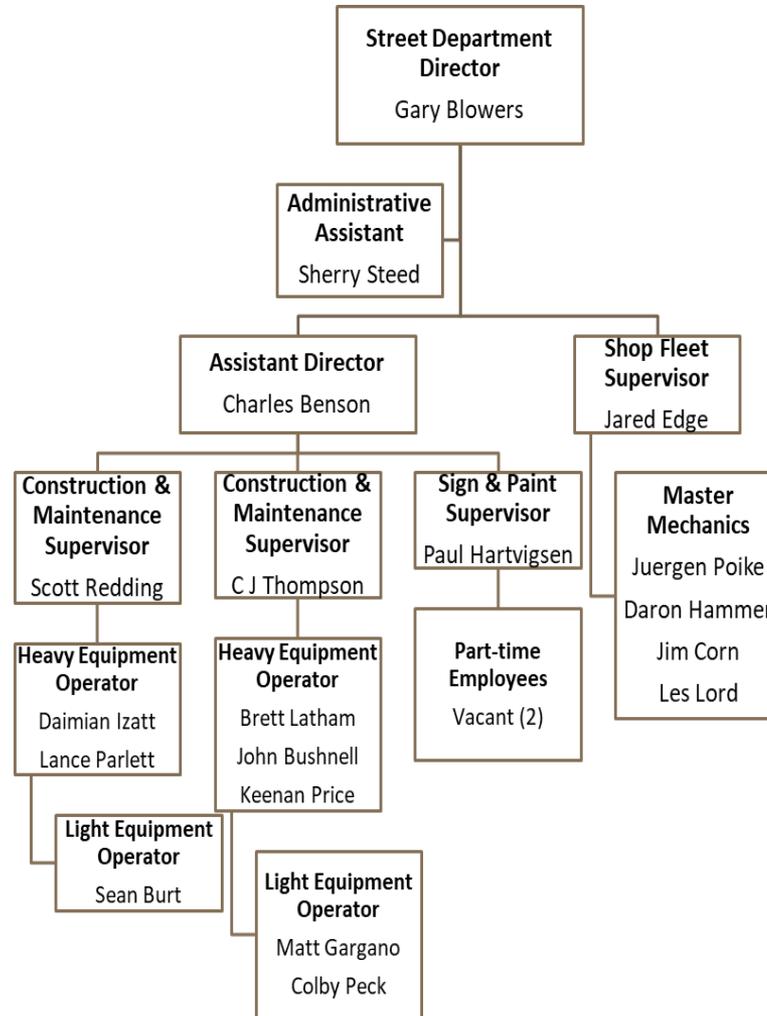
Streets Budget

STREETS DEPARTMENT												
Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change	
PERSONNEL SERVICES												
104410 411000	Salaries - Perm Employees	1,004,039	1,001,570	948,368	457,029	573,893	1,030,922	1,030,922	1,030,922	1,074,219	43,297	
104410 412000	Salaries-Temp & Part-Time	24,004	21,687	25,947	14,884	25,116	40,000	40,000	40,000	40,000	0	
104410 413010	Fica Taxes	79,943	79,397	76,688	36,760	45,166	81,926	81,926	81,926	85,238	3,312	
104410 413020	Employee Medical Ins	215,503	213,686	230,743	113,705	121,926	235,631	235,631	235,631	253,967	18,336	
104410 413030	Employee Life Ins	6,115	6,020	5,771	2,745	3,675	6,420	6,420	6,420	6,671	251	
104410 413040	State Retirement & 401 K	198,985	196,206	186,059	88,962	107,515	196,477	196,477	196,477	204,733	8,256	
104410 491640	WorkersCompPremiumCharge-ISF	31,436	30,719	29,687	14,242	17,286	31,528	31,528	31,528	32,827	1,299	
TOTAL PERSONNEL SERVICES		1,560,024	1,549,283	1,503,262	728,328	894,577	1,622,905	1,622,904	1,622,904	1,697,654	74,750	
OPERATIONS & MAINTENANCE												
104410 421000	Books Subscr & Mmbrshp	372	0	0	0	200	200	200	200	200	0	
104410 423000	Travel & Training	5,523	2,147	4,638	525	4,975	5,500	5,500	5,500	5,500	0	
104410 424000	Office Supplies	5,272	4,616	7,389	6,888	1,112	8,000	8,000	8,000	8,000	0	
104410 425000	Equip Supplies & Maint	267,239	269,073	253,338	156,215	113,785	270,000	270,000	270,000	270,000	0	
104410 426000	Bldg & Grnd Suppl & Maint	18,043	21,380	29,215	14,782	5,218	20,000	20,000	20,000	20,000	0	
104410 427000	Utilities	41,211	41,573	46,714	17,201	24,799	42,000	42,000	42,000	42,000	0	
104410 428000	Telephone Expense	49	10,751	11,507	5,135	6,865	12,000	12,000	12,000	12,000	0	
104410 431400	Landfill Fees	849	1,518	3,307	2,175	0	2,175	2,000	2,000	2,000	0	
104410 441100	Special Highway Supplies	282,629	354,828	215,576	41,381	258,619	300,000	300,000	363,000	300,000	0	
104410 441200	Road Matl Patch/ Class C	185,076	52,540	395,036	43,940	146,060	190,000	190,000	190,000	190,000	0	
104410 441300	Street Signs	40,726	25,475	40,573	34,982	35,018	70,000	70,000	70,000	75,000	5,000	
104410 448000	Operating Supplies	122,218	118,591	66,604	85,902	24,098	110,000	110,000	110,000	130,000	20,000	
104410 451100	Insurance & Surety Bonds	22,937	24,022	24,429	24,262	0	24,262	26,139	26,139	26,139	0	
104410 461000	Miscellaneous Expense	661	1,580	1,313	448	552	1,000	1,000	1,000	1,000	0	
104410 473200	Road Materials - Overlay	237,298	241,913	164,559	170,426	604,574	775,000	250,000	758,000	775,000	525,000	
104410 473210	Road Recondition & Repair	0	0	0	376,412	158,588	535,000	0	566,000	535,000	535,000	
104410 473400	Concrete Repairs	264,241	346,139	271,816	116,821	193,179	310,000	310,000	310,000	310,000	0	
TOTAL OPER. & MAINT.		1,494,345	1,516,147	1,536,013	1,097,493	1,577,642	2,675,135	1,616,839	2,753,839	2,701,839	1,085,000	
TOTAL STREETS - GEN. FUND		3,054,369	3,065,430	3,039,275	1,825,821	2,472,219	4,298,040	3,239,743	4,376,743	4,399,493	1,159,750	

Streets Budget (continued)

STREETS DEPARTMENT												
Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change	
STREETS - CAPITAL PROJECTS												
454410 472100	Buildings	0	90,503	0	0	0	0	0	0	76,000	76,000	
454410 473100	Improv Other Than Bldgs	0	0	22,911	0	0	0	0	0	0	0	
454410 473200	Road Materials - Overlay	236,996	310,445	202,244	0	0	0	360,000	0	0	(360,000)	
454410 473300	Roads-Class "C" & Transportation\$	924,443	460,687	667,591	0	0	0	1,135,000	0	0	(1,135,000)	
454410 473500	Road Reconstruction	0	0	0	7,100	392,900	400,000	0	356,000	400,000	400,000	
454410 474500	Machinery & Equipment	494,792	363,493	485,562	135,774	156,972	292,746	297,000	297,000	519,000	222,000	
TOTAL STREETS - CAP. PROJ.		1,656,232	1,225,129	1,378,307	142,874	549,872	692,746	1,792,000	653,000	995,000	(797,000)	
BUDGET SUMMARY												
104410	Streets - General Fund	3,054,369	3,065,430	3,039,275	1,825,821	2,472,219	4,298,040	3,239,743	4,376,743	4,399,493	1,159,750	
454410	Streets - Capital Projects Fund	1,656,232	1,225,129	1,378,307	142,874	549,872	692,746	1,792,000	653,000	995,000	(797,000)	
TOTAL STREETS GEN. & CAP.		4,710,601	4,290,559	4,417,582	1,968,695	3,022,091	4,990,786	5,031,743	5,029,743	5,394,493	362,750	

Streets Organizational Chart



Engineering Department

OVERVIEW

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

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

Engineering Department (continued)

GOALS & PROJECTS

The Engineering Department will be working on the following projects during the fiscal year 2019-2020 budget year:

- Complete the construction of the Holbrook Booster Station
- Oversee the design and construction of the Downtown Plaza
- Oversee the design and provide construction management for the remodel of City Hall
- Manage the return of City staff to City Hall after the remodel project is completed
- Supervise and participate in the water system efficiency study
- Design and have constructed new water lines in 100 North, 1000 North and 250 West
- Design and start the construction of the 200 North Street reconstruction project
- Design and have constructed the Ridgepoint Dr. storm drain, 200 East storm drain and Mueller Park Road storm drain projects.
- Provide construction inspection for the second phase of the Stone Creek Estates Subdivision; the Seifert Subdivision; and the Joe and Bette Eggett Phase 6 Subdivision.
- Continue to oversee and monitor the initial operational phase of the Mueller Park Water Treatment Plant with Water Dept. Staff
- Design and construct the 4th North Booster Station
- Begin the engineering study for the rehabilitation or replacement of the Large Calder Well
- Oversee waterline replacement projects
- Oversee the annual concrete repair projects throughout the city
- Oversee the annual trip hazard elimination project
- Coordinate with the Streets Department street maintenance work that will be funded by the Proposition I and Class C (gas tax) funds
- Manage infrastructure inventories including street signs and corner view obstructions
- Begin comprehensive review of street signs and street paint markings on all city streets
- Obtain plain review waiver status from the Division of Drinking Water for routine waterline replacement projects

Engineering Department (continued)

LINE-ITEM HIGHLIGHTS

Personnel Services Expenditures

Accounts 104450 - 411000, 412000-41304

Our Personnel Services expenses are lower this year due to the change in salaries associated with Paul Rowland's retirement and the reorganization of the Department staff. Our budget also includes hiring a part time engineering intern to assist with surveys, traffic counts, concrete replacement estimates and inspections.

Operations and Maintenance Expenditures

Acct 104450 - 421000 Books, Subscriptions & Memberships

Planned expenditures in this account have been reduced to account for a decreased number of professional registration renewals this year, and for the elimination of memberships to ASCE (American Society of Civil Engineers).

Acct 104450 – 423000 Travel and Training

Planned expenditures in this account have been increased to provide additional training for the following individuals:

- Brad Clawson – Additional training to become more proficient in his use of design software
- Tonya Munden – Attend the MUNIS Users Conference

Acct 104450 – 424000 Office Supplies

Expenditures in this account have been reduced in anticipation of a reduced need for office supplies during the remodel of City Hall.

Acct 104450 – 425000 Equipment, Supplies and Maintenance

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

Engineering Department (continued)

LINE-ITEM HIGHLIGHTS

Acct 104450 – 428000 Telephone Expense

This account is for expenses related to phone expenses (mobile and office) for the department. The budgeted increase in this account also includes allocated expenditures for Comcast service and other charges to the Department which were previously coded to other accounts.

Acct 104450 – 429300 Computer Hardware

This amount reflects the allocation determined by the IT Department.

Acct 104450 – 431000 Professional & Technical Services

Planned expenditures in this account have been increased for limited assistance from the consultants who are involved with the culinary water system efficiency study for calibration & adjustments to the City's culinary water system model (\$2,500).

Acct 104450 – 431050 Credit Card Machine Fees

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

Acct 104450 – 448000 Operating Supplies

Planned expenditures in this account have been reduced in anticipation of needing fewer supplies in the upcoming year. The amount has also been reduced to reflect expenses for software purchases which were previously included in this account, which are now included in the Equipment, Supplies and Maintenance account.

Acct 104450 – 453100 Interest Expense

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

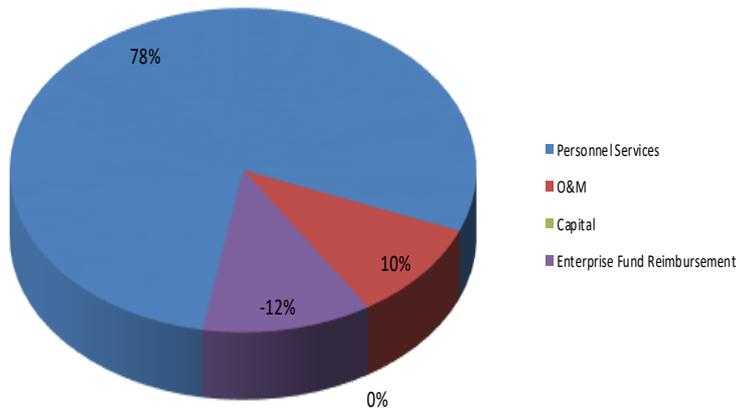
Capital Expenditures

Acct 454450 – 0474500 Machinery & Equipment

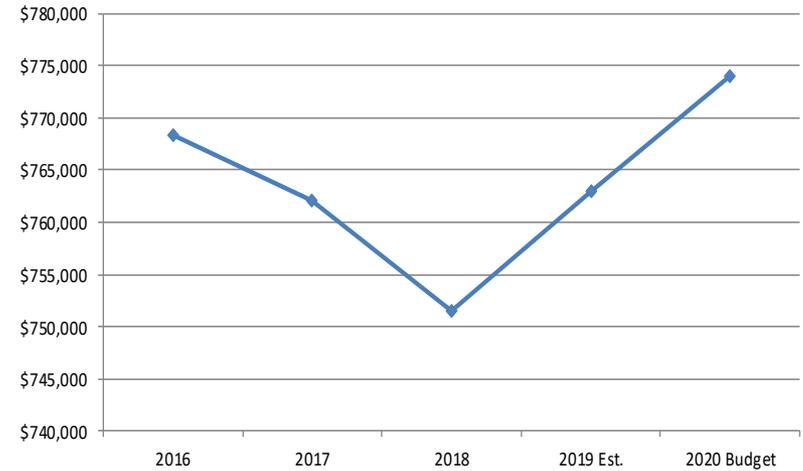
There are no planned expenditures in this account for this year.

Engineering Budget Graphs

FY 2019-2020 Engineering Budget



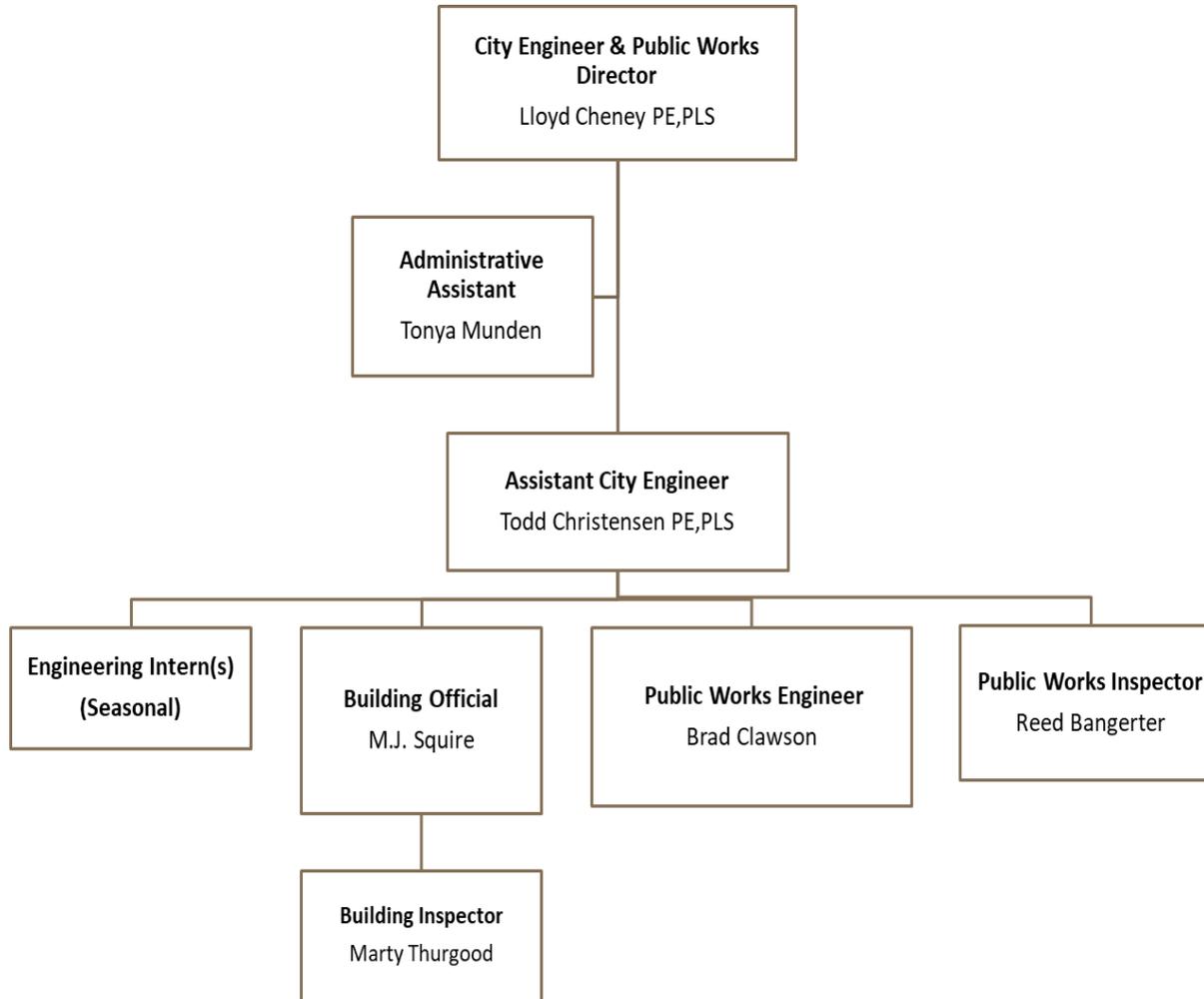
Budget History (Less Capital)



Engineering Budget

Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change
ENGINEERING											
PERSONNEL SERVICES											
104450 411000	Salaries - Perm Employees	438,438	446,589	454,598	212,530	196,672	409,202	492,920		432,161	(60,759)
104450 412000	Salaries-Temp & Part-Time	13,172	3,677	4,593	3,969	0	3,969	0		12,000	12,000
104450 413010	Fica Taxes	33,859	33,556	34,492	16,791	16,000	32,791	39,006		35,310	(3,696)
104450 413020	Employee Medical Ins	65,998	68,884	72,934	79,145	43,000	122,145	85,922		97,014	11,092
104450 413030	Employee Life Ins	2,511	2,557	2,593	1,114	1,925	3,039	3,039		2,716	(323)
104450 413040	State Retirement & 401 K	82,315	82,982	83,979	37,982	42,000	79,982	94,000		82,413	(11,587)
104450 425300	Vehicle Allowance	17,062	17,009	17,011	7,985	9,200	17,185	16,964		17,413	449
104450 491640	WorkersCompPremiumCharge-ISF	8,824	8,777	8,918	4,201	4,916	9,116	9,116		8,117	(999)
TOTAL PERSONNEL SERVICES		662,177	664,030	679,117	363,717	313,712	677,429	740,967	0	687,145	(53,822)
OPERATIONS & MAINTENANCE											
104450 421000	Books Subscr & Mmbrshp	1,924	2,455	1,326	300	2,000	2,300	5,000		2,500	(2,500)
104450 423000	Travel & Training	10,051	11,736	8,275	3,406	4,594	8,000	8,000		10,000	2,000
104450 424000	Office Supplies	6,268	3,682	3,681	1,858	3,642	5,500	5,500		4,000	(1,500)
104450 425000	Equip Supplies & Maint	12,904	9,219	8,632	10,033	0	10,033	10,000		13,000	3,000
104450 426000	Bldg & Grnd Suppl & Maint	20,376	20,002	20,111	8,177	9,823	18,000	18,000		18,000	0
104450 428000	Telephone Expense	6,062	6,011	6,628	3,719	3,500	7,219	6,200		7,200	1,000
104450 429300	Computer Hardware	8,734	8,979	9,306	9,769	0	9,769	9,682		10,673	991
104450 431000	Profess & Tech Services	5,011	3,875	0	935	2,500	3,435	0		2,500	2,500
104450 431050	Credit Card Merchant Fees	1,668	3,567	4,856	2,110	2,390	4,500	5,500		4,500	(1,000)
104450 448000	Operating Supplies	4,007	11,889	361	254	5,000	5,254	7,650		4,000	(3,650)
104450 451100	Insurance & Surety Bonds	5,675	5,944	5,090	6,085	0	6,085	5,500		6,200	700
104450 453100	Interest Expense	23,138	10,634	4,044	2,630	2,630	5,260	3,500		4,000	500
104450 461000	Miscellaneous Expense	364	90	141	195	0	195	0		300	300
104450 463000	Cash Over Or Short	1	0	0	0	0	0	0		0	0
TOTAL OPER. & MAINT.		106,184	98,083	72,451	49,470	36,079	85,549	84,532	0	86,873	2,341
TOTAL ENGINEERING - GENERAL FUND		768,361	762,113	751,568	413,187	349,791	762,978	825,499	0	774,018	(51,481)
Enterprise Fund Reimbursement - Administrative Services											
104450 496200	Admin Services ReimbAdjustment	(216,972)	(156,452)	(128,529)	(66,836)	(52,977)	(119,813)	(119,813)		(103,088)	16,725
Total Enterprise Fund Reimbursement - Admin. Services		(216,972)	(156,452)	(128,529)	(66,836)	(52,977)	(119,813)	(119,813)	0	(103,088)	16,725
TOTAL ADJUSTED ENGINEERING - GENERAL FUND		551,389	605,661	623,039	346,351	296,814	643,165	705,686	0	670,930	(34,756)
ENGINEERING - CAPITAL PROJECTS											
454450 474500	Machinery & Equipment	0	0	0	0	38,500	38,500	38,500		0	(38,500)
TOTAL ENGINEERING - CAPITAL		0	0	0	0	38,500	38,500	38,500	0	0	(38,500)
BUDGET SUMMARY											
104450	Engineering - General Fund	551,389	605,661	623,039	346,351	296,814	643,165	705,686	0	670,930	(34,756)
454450	Engineering - Capital Projects Fund	0	0	0	0	38,500	38,500	38,500	0	0	(38,500)
TOTAL ENGINEER GENERAL & CAPITAL		551,389	605,661	623,039	346,351	335,314	681,665	744,186	0	670,930	(73,256)

Engineering Organizational Chart



Parks Department

OVERVIEW

Currently, Bountiful City Parks Department has six full time staff and hires up to 20 seasonal staff during the summer months. The Department is responsible for maintaining the City's Parks (118 acres), selected Streetscapes (4.5 acres), Facility Landscapes (16 acres), Trailheads (2; Summerwood/Sessions), Open Space (6 acres), and Detention Basins (1 acre). A total of two greenhouses are maintained to propagate and grow over 53,000 flowers which include 30 different species. Staff members plant and maintain 176 flower beds throughout the City. We assist in the scheduling, planning and operation of 17 City sponsored events including Bountiful Youth Council Easter egg hunt, Halloween Pumpkin Patch Bash and Main Street Dance, Chalk Art, Rotary Car Show, Concerts in the Park, Farmers Market, Bike Races, Handcart Days and fireworks, Summerfest, and Freedom Light Festival. Over 350 other events are hosted in the parks and pavilions including class and family reunions, civic events, religious events, youth group activities, weddings, and birthday parties. Staff members facilitate the use of the park's sport facilities for youth and adult softball leagues, youth baseball leagues, youth soccer games and tournaments, lacrosse leagues, tennis leagues and pickleball tournaments. In the winter months the Department is tasked with snow removal on 15 miles of City sidewalk and 22 acres of parking lot.

Accomplishments in 2018 included:

Held successful Creekside VIP neighborhood party and Grand Opening, April 2018
Sponsored Employee Service Day at Bountiful Cemetery, May 2018
Coordinated cell tower builds at Bountiful Ridge Golf Course and South Davis Rec. Center, May-July 2018
Playground surface repair at Creekside Park, May 2018
Continued improvements at Bountiful Pond, June-Aug 2018
Mini-excavator purchase, September 2018
Continued Main Street landscape improvements, September 2018
Completed punch-list and closed out project at Creekside Park, October-November 2018
Greenhouse renovations, September-December 2018

Parks Department (continued)

GOALS & PROJECTS

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

2018 Projects

Downtown Plaza

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

Off-leash Dog Park

The Parks Department staff will be involved in the development and construction of a dedicated off-leash dog park. This project will be paid for using funds from the Recreation Arts and Parks (RAP) tax. The location of the Dog Park is planned for Brickyard Park located at 1050 South 200 West. Completion is planned for late spring.

Cheese Park Pickleball Courts

We will work to solve the crack issues at Cheese Park pickleball courts by grinding and filling in the widening cracks with flexible sealant.

Landscape 500 South at I-15 Off-Ramp

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

Remodel Parks Bathrooms

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

Parks Department (continued)

LINE-ITEM HIGHLIGHTS

Personnel Services Expenditures

The \$31,458 increase includes funds to cover the costs associated with merit raises, seasonal employee pay, cost of living increase, taxes, health insurance, retirement and Workers' Compensation as per Human Resources projections. In addition, we are requesting funds to support 2 additional seasonal employees. These employees will be tasked, primarily with maintenance operations at the new downtown Plaza and Main Street. They will work under the supervision of one of our current Park Maintenance Supervisors.

Operations and Maintenance Expenditures

Acct# 104510-421000 – Books Subscriptions & Memberships

This \$300 increase is to cover the rising costs and fees associated with being members of our professional organizations.

Acct# 104510-42300 – Travel and Training

This \$1,500 increase is to cover the costs of additional training and tests for Certified Pool Operator (CPO) certifications; and training, tests and certifications for Playground Inspections licenses.

Acct# 104510-42500 – Equipment Supplies and Maintenance

With the construction of the Downtown Plaza, we anticipate 3-4 months of operation and maintenance at the included water feature, and 8-9 months of park maintenance operations. We expect this \$5,000 increase will cover the costs associated with the new plaza during these months.

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

Again, with the construction of the Downtown Plaza, we anticipate 3-4 months of operation and maintenance at the included water feature and 8-9 months of park maintenance operations, Farmers Market, Food Trucks, and other planned events. We expect this \$6,500 increase will cover the costs associated with the new plaza during these months.

Parks Department (continued)

LINE-ITEM HIGHLIGHTS (continued)

Acct# 104510-427000 – Utilities

With the Power Department rate increase and additional use of our parks, bathrooms, and pavilions, it is difficult to keep up with this cost. In addition, the Downtown Plaza is scheduled to come on line this year. We have many unknowns in terms of utility use and cost at this location. The Farmers market plans on moving back in the spring of 2020. The Food Truck League may be relocating here, and we have no history of use by the water feature pumps and systems. This \$5,000 increase is an estimate to cover the costs of these new uses.

Acct# 104510-448000 – Operating Supplies

This \$1,000 increase is anticipated to help cover the costs of personal safety equipment, clothing, and tools necessary to support 2 additional seasonal employees.

Acct# 104510-461400 – Purchase of Water

This \$5,000 increase is requested to help offset the cost of additional water use at the new Downtown Plaza. This is an unknown. We don't have any history of water use for the new water feature i.e. track out, carry off, evaporation, system flushing, etc.

Enterprise Fund Reimbursement – Administrative Services

\$10,167, this increase is to help reimburse the cost of Park employees time spent in maintenance operations at other departments through-out the City, as estimated by the Finance department.

Capital Expenditures

Acct 454510-473100 Improvements Other than Buildings

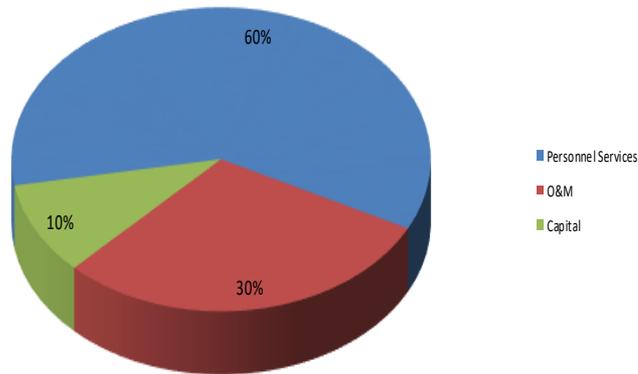
Requesting \$80,000 for development of a single-track trail area at North Canyon Park. Up to \$40,000 of this cost will be reimbursed to the City from outside sources.

Acct# 454510-474500 – Machinery and Equipment

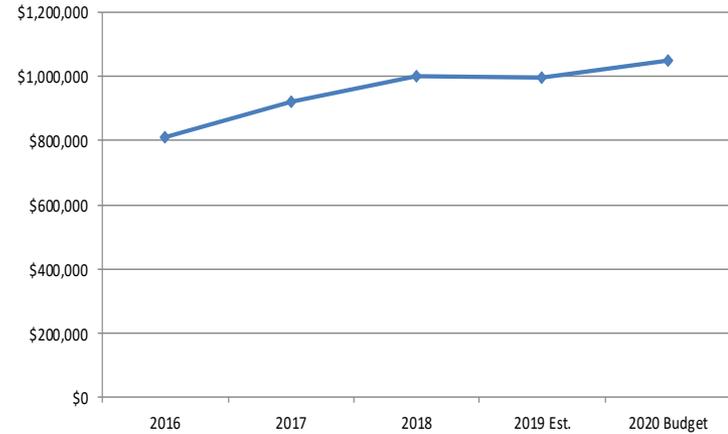
Requesting the purchase of a 4-door crew work truck to add to an aging and deficient fleet of pickup trucks. We rely heavily on these vehicles as they are our primary source of transportation for our maintenance crews and equipment. This is the only equipment we are requesting resulting a \$69,000 budget decrease.

Parks Budget Graphs

FY 2019-2020 Parks Budget



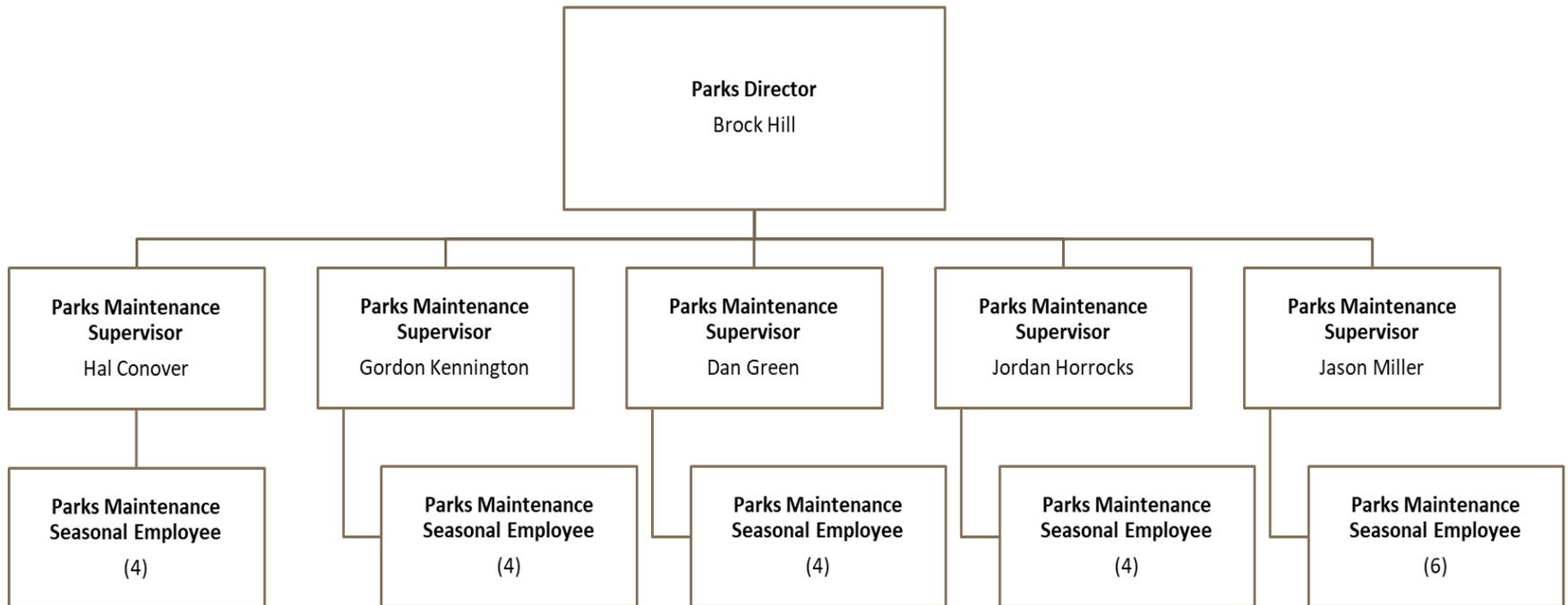
Budget History
(Less Capital)



Parks Budget

Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change
PARKS											
PERSONNEL SERVICES											
104510 411000	Salaries - Perm Employees	275,427	316,972	339,418	164,456	179,528	343,984	343,984	343,984	351,378	7,394
104510 412000	Salaries-Temp & Part-Time	97,843	97,746	111,194	74,185	44,959	119,144	119,144	119,144	134,142	14,998
104510 413010	Fica Taxes	27,761	30,656	33,322	17,592	17,837	35,429	35,429	35,429	37,142	1,713
104510 413020	Employee Medical Ins	60,412	78,739	89,013	47,375	47,346	94,721	94,721	94,721	100,175	5,454
104510 413030	Employee Life Ins	1,610	1,816	1,919	860	1,279	2,139	2,139	2,139	2,181	42
104510 413040	State Retirement & 401 K	52,487	59,899	63,178	30,476	35,122	65,598	65,598	65,598	67,007	1,409
104510 491640	WorkersCompPremiumCharge-ISF	7,485	8,318	9,043	4,786	4,477	9,263	9,263	9,263	9,711	448
TOTAL PERSONNEL SERVICES		523,024	594,146	647,087	339,729	330,548	670,277	670,278	670,278	701,736	31,458
OPERATIONS & MAINTENANCE											
104510 415000	Employee Education Reimb	1,200	0	0	0	0	0	0	0	0	0
104510 421000	Books Subscr & Mmbrshp	158	0	395	124	76	200	200	200	500	300
104510 423000	Travel & Training	3,388	4,887	7,224	2,135	4,500	6,635	6,000	6,000	7,500	1,500
104510 424000	Office Supplies	125	2,174	1,092	946	0	946	1,000	1,000	1,000	0
104510 425000	Equip Supplies & Maint	55,956	65,980	63,801	30,754	29,246	60,000	60,000	60,000	65,000	5,000
104510 426000	Bldg & Grnd Suppl & Maint	77,018	90,480	93,321	61,127	37,373	98,500	98,500	98,500	105,000	6,500
104510 427000	Utilities	90,681	83,378	101,175	55,718	19,282	75,000	75,000	83,000	80,000	5,000
104510 428000	Telephone Expense	5,591	4,027	4,588	2,700	1,900	4,600	4,600	4,600	4,600	0
104510 431050	Credit Card Merchant Fees	1,138	97	16	8	1,000	1,008	2,500	2,500	2,500	0
104510 431400	Landfill Fees	186	480	1,065	620	100	720	500	500	700	200
104510 448000	Operating Supplies	6,192	9,270	9,703	5,463	3,537	9,000	9,000	9,000	10,000	1,000
104510 451100	Insurance & Surety Bonds	5,888	6,167	7,124	7,177	0	7,177	6,000	6,000	6,000	0
104510 461000	Miscellaneous Expense	1,585	1,107	678	739	0	739	250	250	250	0
104510 461400	Purchase Of Water	36,310	36,923	42,430	42,503	0	42,503	39,000	39,000	44,000	5,000
104510 462090	Handcart Days Celebration	0	20,000	20,000	20,000	0	20,000	20,000	20,000	20,000	0
TOTAL OPER. & MAINT.		285,418	324,971	352,613	230,013	97,014	327,027	322,550	330,550	347,050	24,500
TOTAL PARKS - GEN. FUND		808,442	919,117	999,700	569,742	427,562	997,304	992,828	1,000,828	1,048,786	55,958
Enterprise Fund Reimbursement - Administrative Services											
104510 496200	Admin Services ReimbAdjustment	0	0	(73,251)	(36,635)	(29,039)	(65,674)	(65,674)	(65,674)	(75,841)	(10,167)
Total Enterprise Fund Reimbursement - Admin. Services		0	0	(73,251)	(36,635)	(29,039)	(65,674)	(65,674)	(65,674)	(75,841)	(10,167)
TOTAL ADJUSTED PARKS - GENERAL FUND		808,442	919,117	926,449	533,107	398,523	931,630	927,154	935,154	972,945	45,791
PARKS - CAPITAL PROJECTS											
454510 473100	Improv Other Than Bldgs	225,299	1,935,365	871,389	0	0	0	0	0	80,000	80,000
454510 474500	Machinery & Equipment	24,659	74,255	0	92,757	0	92,757	104,000	104,000	35,000	(69,000)
TOTAL PARKS - CAPITAL		249,958	2,009,620	871,389	92,757	0	92,757	104,000	104,000	115,000	11,000
BUDGET SUMMARY											
104510	Parks - General Fund	808,442	919,117	926,449	533,107	398,523	931,630	927,154	935,154	972,945	45,791
454510	Parks - Capital Projects Fund	249,958	2,009,620	871,389	92,757	0	92,757	104,000	104,000	115,000	11,000
TOTAL PARKS GENERAL & CAPITAL		1,058,400	2,928,737	1,797,838	625,864	398,523	1,024,387	1,031,154	1,039,154	1,087,945	56,791

Parks Organizational Chart



Planning Department

OVERVIEW

The Planning & Economic Development Director works with the City Council, City staff, citizens, property owners, businesses and others to create a desirable place to live, work, play and do business. Some of the services provided by the Planning Department include maintaining and implementing the Land Use Ordinance, advising citizens on what uses and activities are lawful on their land, reviewing proposed developments, doing inspections and overseeing business licensing. He also creates short and long term development plans to help preserve and enhance property values and to encourage reinvestment.

The Planning Director handles citizen inquiries about fences, remodels, home additions and land use, and meets with developers on potential uses of commercial and multifamily residences on a daily basis. He prepares the Planning Commission agenda and attends all Administrative Committee, Planning Commission and City Council meetings. He reviews all multifamily and commercial site plans for compliance with ordinance requirements concerning parking, setback, landscaping, etc. The Planner also functions as the Redevelopment Agency Director and administers its business loan program.

GOALS & PROJECTS

The redevelopment of downtown Bountiful and the former Five-Points Mall site is a major and ongoing concern. A review of mixed use zoning along 200 West and within the Renaissance Town Center are anticipated within the next year. Adoption of a trails master plan should be completed at the beginning of this fiscal year along with the Active Transportation plan. Changes to City Code and the continued adoption of the open space zone are also projected projects for the Planning Department.

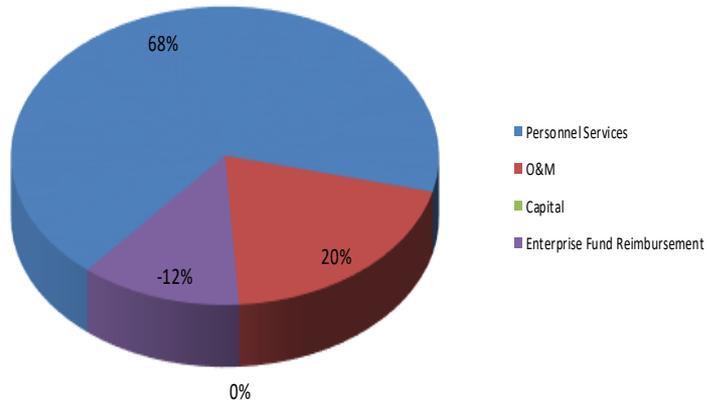
LINE ITEM HIGHLIGHTS

The actual budget for the Planning Department for Fiscal Year 2018-2019 should come in within the approved budget. Increases are reflected for health insurance coverage and anticipated compensation adjustments. There is also \$35,000 included for continued funding of projects by the Trails Committee including preparation of a Trails Master Plan.

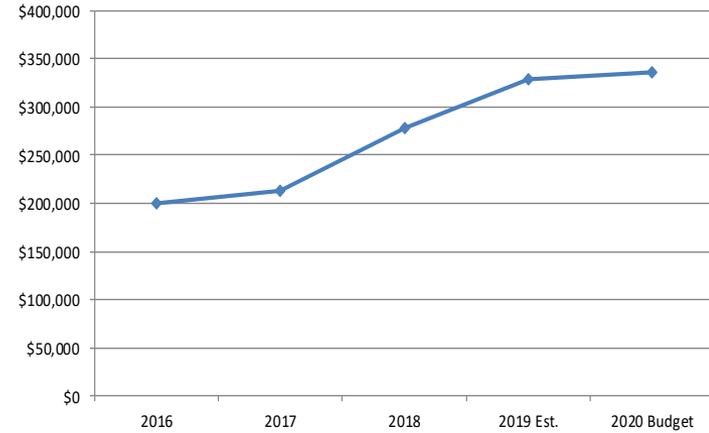


Planning Budget Graphs

FY 2019-2020 Planning Budget



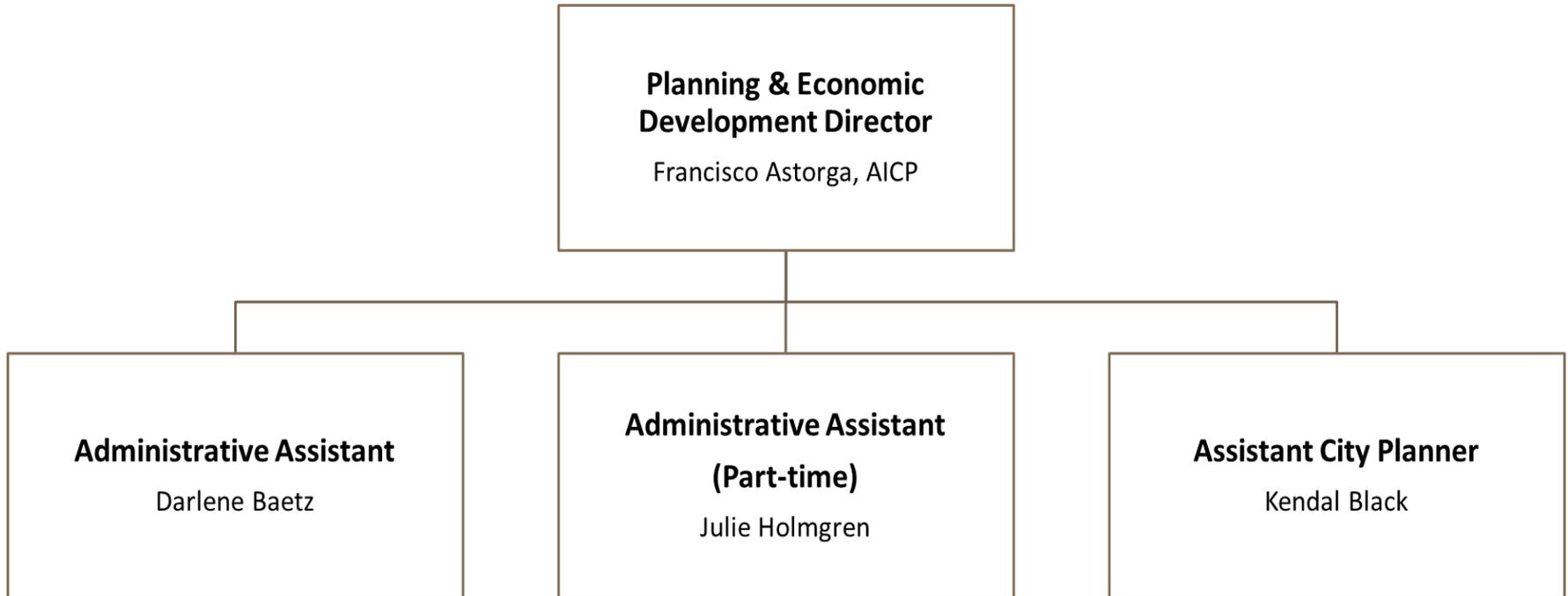
Budget History (Less Capital)



Planning Budget

			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	
	Account Number	Account Description	2016	2017	2018	Actual	Estimate	2019 Est.	2019 Budget	2019 Budget	2020 Budget	Change	
1	Planning, Licensing & Code Enforcement												
2													
3													
4													
5	PERSONNEL SERVICES												
6	104610	411000	Salaries - Perm Employees	95,478	97,843	132,795	70,204	81,796	152,000	152,000	155,026	3,026	
7	104610	412000	Salaries-Temp & Part-Time	10,352	11,019	6,128	0	0	0	0	0	0	
8	104610	413010	Fica Taxes	8,620	8,614	11,252	5,331	6,707	12,038	12,038	12,269	231	
9	104610	413020	Employee Medical Ins	24,212	28,404	35,097	23,479	28,141	51,620	51,620	54,454	2,834	
10	104610	413030	Employee Life Ins	564	583	743	399	559	958	958	976	18	
11	104610	413040	State Retirement & 401 K	17,541	17,996	25,636	15,354	13,632	28,986	28,986	29,564	578	
12	104610	425300	Vehicle Allowance	4,901	5,589	5,949	2,683	2,682	5,365	5,365	5,365	0	
13	104610	491640	WorkersCompPremiumCharge-ISF	1,708	1,794	2,296	1,173	1,125	2,298	2,298	2,343	45	
14	TOTAL PERSONNEL SERVICES			163,377	171,841	219,897	118,623	134,642	253,265	253,265	0	259,998	6,733
15													
16	OPERATIONS & MAINTENANCE												
17	104610	421000	Books Subscr & Mmbrshp	584	610	3	644	106	750	750	750	0	
18	104610	422000	Public Notices	760	419	609	294	706	1,000	1,000	1,000	0	
19	104610	423000	Travel & Training	2,162	4,204	12,744	1,748	2,252	4,000	4,000	4,000	0	
20	104610	424000	Office Supplies	4,918	3,444	4,034	1,424	3,076	4,500	4,500	4,000	(500)	
21	104610	425000	Equip Supplies & Maint	8,530	9,227	9,238	9,609	(609)	9,000	9,000	9,500	500	
22	104610	426000	Bldg & Grnd Suppl & Maint	6,946	6,618	6,654	2,705	3,295	6,000	6,000	6,000	0	
23	104610	428000	Telephone Expense	822	805	918	540	460	1,000	1,000	1,000	0	
24	104610	431000	Profess & Tech Services	5,080	6,741	15,256	359	39,642	40,000	40,000	40,000	0	
25	104610	448000	Operating Supplies	33	0	17	123	877	1,000	1,000	1,000	0	
26	104610	451100	Insurance & Surety Bonds	1,701	1,781	1,732	2,517	(557)	1,960	1,960	2,600	640	
27	104610	453100	Interest Expense	0	0	1,110	0	0	0	0	0	0	
28	104610	459240	Commissioner's Allowance	5,700	6,769	5,915	2,425	3,575	6,000	6,000	6,000	0	
29	104610	461000	Miscellaneous Expense	36	748	358	30	970	1,000	1,000	1,000	0	
30	TOTAL OPER. & MAINT.			37,271	41,367	58,587	22,418	53,792	76,210	76,210	0	76,850	640
31													
32	TOTAL PLANNING - GEN. FUND			200,648	213,208	278,484	141,041	188,434	329,475	329,475	0	336,848	7,373
33													
34	Enterprise Fund Reimbursement - Administrative Services												
35	104610	496200	Admin Services ReimbAdjustment	0	(15,200)	(27,565)	(22,629)	(17,936)	(40,565)	(40,565)	(46,642)	(6,077)	
36	Total Enterprise Fund Reimbursement - Admin. Services			0	(15,200)	(27,565)	(22,629)	(17,936)	(40,565)	(40,565)	0	(46,642)	(6,077)
37													
38	TOTAL ADJUSTED PLANNING - GENERAL FUND			200,648	198,008	250,919	118,412	170,498	288,910	288,910	0	290,206	1,296
39													
40	PLANNING - CAPITAL PROJECTS												
41	TOTAL PLANNING - CAPITAL			0	0	0	0	0	0	0	0	0	
42													
43	BUDGET SUMMARY												
44	104610		Planning - General Fund	200,648	198,008	250,919	118,412	170,498	288,910	288,910	0	290,206	1,296
45	454610		Planning - Capital Projects Fund	0	0	0	0	0	0	0	0	0	
46	TOTAL PLANNING - GEN. & CAP.			200,648	198,008	250,919	118,412	170,498	288,910	288,910	0	290,206	1,296

Planning Organizational Chart



Debt Service Funds

City of Bountiful, Utah
Operating & Capital Budget
Fiscal Year 2019-2020



At-a-Glance

- Debt Service Fund

Source: Microsoft clipart



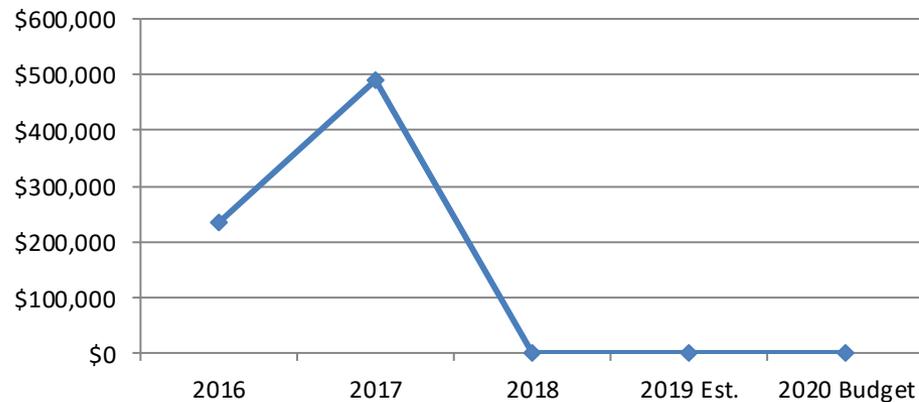
Debt Service Fund

OVERVIEW

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

BUDGET GRAPHS

**Budget History
(Less Capital)**



Debt Service Budget

Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change
DEBT SERVICE											
DEBT SERVICE REVENUES											
306000 355010	Special Assessment Levies	270,403	251,465	0	0	0	0	0		0	0
306010 361000	Interest & Investment Earnings	3,483	1,123	380	217	226	443	300		400	100
306010 361200	InvestmntUnrealized(Gain)/Loss	(487)	(83)	(176)	0	50	50	0		0	0
TOTAL REVENUE		273,398	252,505	204	217	276	493	300	0	400	100
DEBT SERVICE EXPENDITURES											
304710 431040	Bank & Investment Account Fees	0	74	14	8	9	16	20		25	5
304710 431100	Legal And Auditing Fees	0	123	115	0	0	0	0		0	0
304710 481000	Principal on Bonds	212,000	220,000	0	0	0	0	0		0	0
304710 482000	Interest on Bonds	17,280	8,800	0	0	0	0	0		0	0
304710 483000	SID Administration Fees	2,853	1,940	0	0	0	0	0		0	0
304710 483500	Arbitrage Compliance Fees	0	750	0	0	0	0	0		0	0
304710 484000	Paying Agents Fees	1,600	1,600	0	0	0	0	0		0	0
304710 491450	Trnsfr To Captl Imprvmnts	0	257,000	0	0	0	0	0		0	0
304710 491980	Add To Fund Balance	0	0	0	0	0	0	280		375	95
TOTAL EXPENDITURES		233,733	490,287	129	8	9	16	300	0	400	100
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		39,665	(237,782)	75	209	267	477	0	0	0	0

SPECIAL REVENUE FUNDS

City of Bountiful, Utah
Operating & Capital Budget
Fiscal Year 2019-2020



At-a-Glance:

- Municipal Building Authority (MBA)
- RAP Tax Fund
- Redevelopment Agency
- Cemetery Perpetual Care Fund
- Landfill Closure Fund

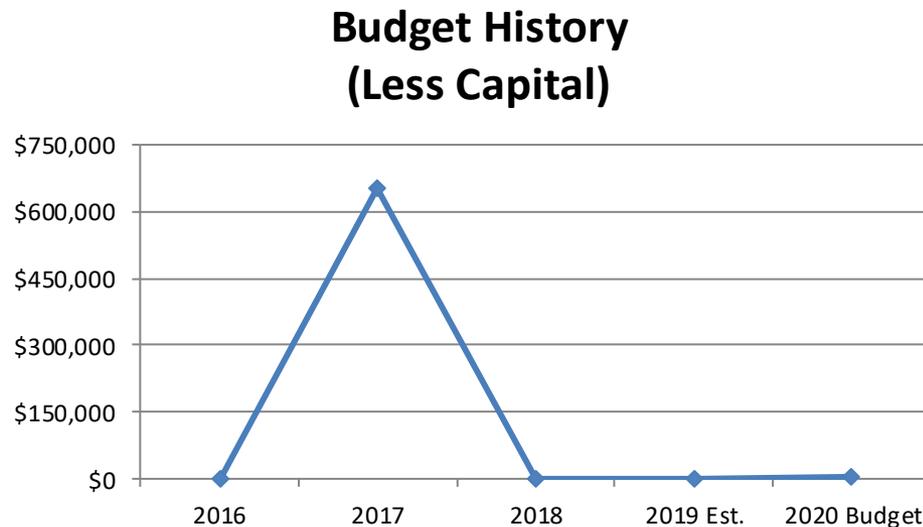


Municipal Building Authority (MBA) Fund

OVERVIEW

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

BUDGET GRAPHS



Municipal Building Authority Budget

MUNICIPAL BUILDING AUTHORITY											
Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change
REVENUES											
444000 362410	Lease-Public Safety Bldg	166,426	168,875	168,875	0	168,875	168,875	168,875		0	(168,875)
446010 361000	Interest & Investment Earnings	6,255	3,103	7,132	3,776	2,952	6,728	3,000		6,000	3,000
446010 361200	InvestmntUnrealized(Gain)/Loss	(1,075)	(549)	(3,070)	0	100	100	0		0	0
TOTAL REVENUE		171,605	171,429	172,937	3,776	171,927	175,703	171,875	0	6,000	(165,875)
EXPENDITURES											
444110 431040	Bank & Investment Account Fees	0	191	239	133	120	252	300		300	0
444110 431100	Legal And Auditing Fees	0	95	96	68	0	68	68		72	4
444110 491980	Add To Fund Balance	0	0	0	0	0	0	171,507		5,628	(165,879)
444400 491450	Trnsfr To Captl Imprvmnts	0	650,000	0	0	0	0	0		0	0
TOTAL EXPENDITURES		0	650,286	336	201	120	321	171,875	0	6,000	(165,875)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		171,605	(478,857)	172,601	3,575	171,807	175,382	0	0	0	0

RAP Tax Fund

OVERVIEW

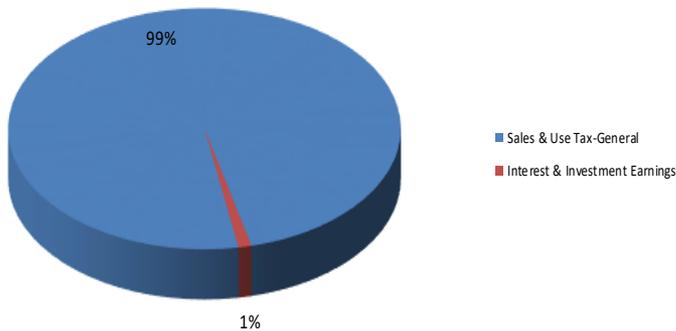
The Recreation, Arts and Parks (RAP) Tax (originally approved by voters in 2007) funded construction of the CenterPoint Legacy Theatre in Centerville as a joint project with Centerville City and recreational and cultural facilities and organizations in Bountiful City. In March 2008, Bountiful City entered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

LINE-ITEM HIGHLIGHTS

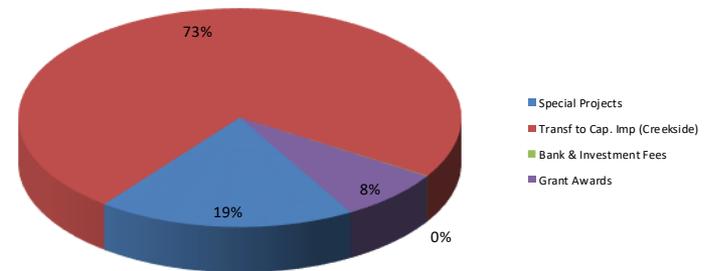
Tax revenues of the RAP Tax Fund for Fiscal Year 2018-2019 are projected to exceed the approved budget due to prevailing trends in tax collections. The budget for Fiscal Year 2019-2020 is similarly projected to be higher than the current budget year due to forecasted sales tax trends. Expenditures in the Special Projects line item include budgeted amounts for RAP Tax eligible expenditures for parks and trails projects by the City. The RAP Tax Grant Awards line item includes grants to eligible arts and community groups. Finally, transfers are budgeted to the Capital Improvement Fund to reimburse that Fund for Creekside Park development costs.

RAP Tax Budget Graphs

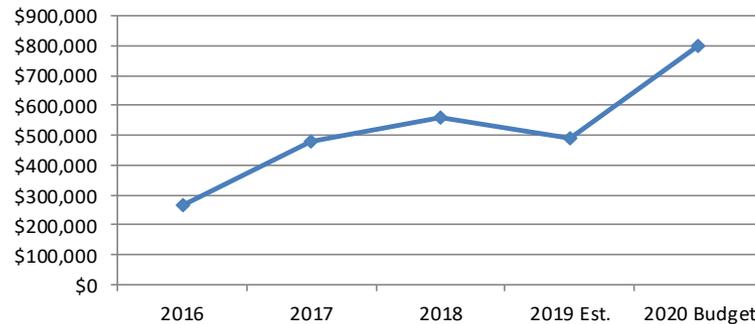
FY 2019-2020 RAP Tax Revenues



FY 2019-2020 RAP Tax Expenses



**Budget History
(Less Capital)**



RAP Tax Budget

RAP TAX												
		Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	
Account Number	Account Description	2016	2017	2018	Actual	Estimate	2019 Est.	2019 Budget	2019 Budget	2020 Budget	Change	
RAP TAX REVENUES												
831050 313000	Sales & Use Tax-General	516,456	527,530	550,203	175,350	371,650	547,000	543,000		555,000	12,000	
836010 361000	Interest & Investment Earnings	897	6,237	6,939	3,787	3,500	7,287	5,000		6,000	1,000	
836010 361200	InvestmntUnrealized(Gain)/Loss	(363)	(923)	(1,830)	0	0	0	0		0	0	
838000 389000	Use of Fund Balance	0	0	0	0	0	0	0		236,734	236,734	
TOTAL REVENUE		516,990	532,844	555,312	179,137	375,150	554,287	548,000	0	797,734	0	
RAP TAX EXPENDITURES												
838300 426100	Special Projects	0	0	0	0	76,020	76,020	76,020		150,000	73,980	
838300 431040	Bank & Investment Account Fees	0	284	250	124	96	220	220		220	0	
838300 431100	Legal And Auditing Fees	0	207	208	214	0	214	214		214	0	
838300 475300	Interlocal Payment-Centerville	266,356	79,309	0	0	0	0	0		0	0	
838300 492020	RAP Tax Grant Award Payments	0	0	82,305	0	0	0	59,730		61,050	1,320	
838300 491455	TrnsfrToCaptlImprv-CreeksidePk	0	338,250	474,855	0	411,816	411,816	411,816		586,250	174,434	
838300 491460	TrnsfrToCaptlImprv-SpecialProj	0	63,140	0	0	0	0	0		0	0	
TOTAL EXPENDITURES		266,356	481,190	557,618	337	487,932	488,270	548,000	0	797,734	249,734	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES												
		250,634	51,654	(2,306)	178,800	(112,782)	66,017	0	0	0	0	

Redevelopment Agency (RDA) Funds

OVERVIEW

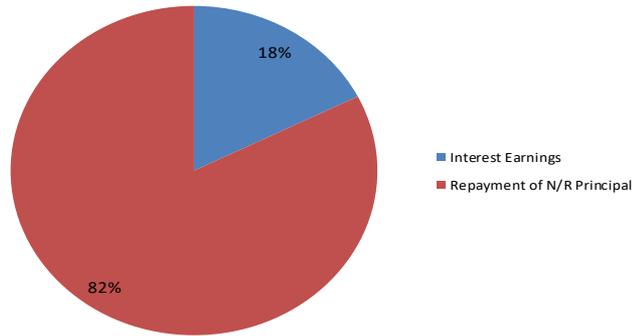
The Redevelopment Agency of Bountiful City is a separate agency authorized under State Law Title 17C known as the Limited Purpose Local Government Entities-Community Development and Renewal Agencies. The purpose of this agency is to facilitate redevelopment efforts in designated areas and to administer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

GOALS & PROJECTS

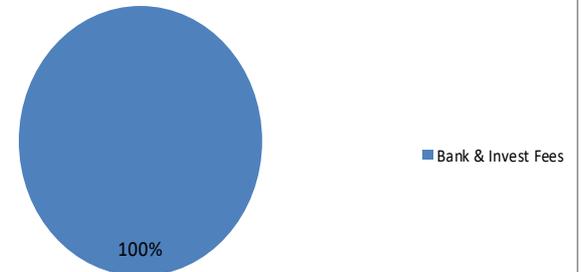
Agency special projects that are budgeted for next year include parking improvements in support of the plaza and downtown events and the continuing construction of the downtown plaza. \$2 million dollars have been budgeted for the continued construction of the plaza and associated improvements. An additional \$175,000 dollars has been budgeted for the construction of parking to the west of the Wight House and on the field to the south of the plaza. Additional planning and redevelopment efforts will also be focused in the complex surrounding the existing City Hall at 790 South 100 East, and on the Renaissance Town Center development at the former Five-Points Mall site. An additional special project will be the extension of enhanced improvements along Main Street. The Redevelopment Agency will also continue to administer the Revolving Loan Program and participate in other projects within the Redevelopment Project Area.

RDA Revolving Loan Budget Graphs

FY 2019-2020 RDA Revolving Loan Revenues



FY 2019-2020 RDA Revolving Loan Expenditures



RDA Revolving Loan Budget

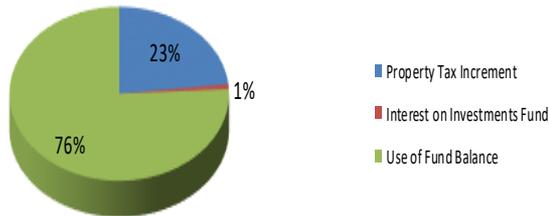
REDEVELOPMENT AGENCY (REVOLVING LOAN FUND)												
Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change	
REVENUES												
726010 361000	Interest & Investment Earnings	32,494	53,988	68,937	35,390	22,610	58,000	58,000	58,000	0	(58,000)	
726010 361071	Int-Costa Vida Restaurant	165	3	0	0	0	0	0	0	0	0	
726010 361073	Int-The Square	12,499	8,806	6,016	0	3,430	3,430	3,430	3,430	0	(3,430)	
726010 361074	Int-Skills Fitness	5,794	779	0	0	0	0	0	0	0	0	
726010 361075	Int-Bntfl Lumber-Knowlton	1,757	0	0	0	0	0	0	0	0	0	
726010 361078	Int-Hist Bntfl Theater	11,943	10,191	8,387	3,500	3,027	6,527	6,527	6,527	4,611	(1,916)	
726010 361081	Interest-SKC Orchard	5,142	3,265	0	0	0	0	0	0	0	0	
726010 361082	Interest-Village On Main	4,326	524	0	0	0	0	0	0	0	0	
726010 361083	Interest-Timbermill	4,551	1,307	0	0	0	0	0	0	0	0	
726010 361084	Interest-Btfl 2600 Land/XtraAu	4,074	0	0	0	0	0	0	0	0	0	
726010 361085	Interest-Wight House Reception	1,167	1,093	175	0	0	0	0	0	0	0	
726010 361086	Interest-Computech/VectorHoldn	396	1,117	1,090	460	8,187	8,647	900	900	0	(900)	
726010 361087	Interest-CreativeArts/SeanMons	0	0	726	577	534	1,111	1,111	1,111	938	(173)	
726010 361088	Interest-ColonialSquareOwner's	0	0	4,878	10,622	(10,622)	0	0	0	18,019	18,019	
726010 361089	Interest-Broadhead&Associates	0	0	0	0	0	0	0	0	15,914	15,914	
726010 361200	InvestmntUnrealized(Gain)/Loss	(5,739)	(15,363)	(29,380)	0	0	0	0	0	0	0	
726000 369030	Repayment Of N/R (Princ)	973,154	577,556	395,339	110,766	0	110,766	180,792	180,792	185,247	4,455	
728000 389000	Use Of Fund Balance	0	0	0	0	0	0	251,840	302,840	277,871	26,031	
TOTAL REVENUE		1,051,722	643,266	456,167	161,314	27,167	188,481	502,600	553,600	502,600	0	
EXPENDITURES												
727200 431040	Bank & Investment Account Fees	0	2,419	2,522	1,257	0	1,257	2,600	2,600	2,600	0	
727200 461050	Loaned Monies	40,000	0	792,874	550,000	0	550,000	500,000	551,000	500,000	0	
TOTAL EXPENDITURES		40,000	2,419	795,396	551,257	0	551,257	502,600	553,600	502,600	0	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		1,011,722	640,847	(339,229)	(389,943)	27,167	(362,776)	0	0	0	0	

REDEVELOPMENT AGENCY (REVOLVING LOAN FUND)

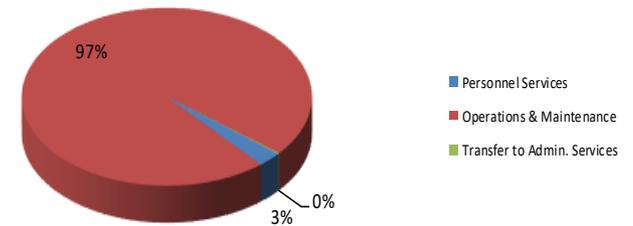
Principal / Interest Schedule	Fiscal Year 2019-2020	
	Interest	Principal
Colonial Square	18,019	93,785
Historic Btfl Theater	4,611	64,912
CreativeArts/SeanMonson	938	5,860
Broadhead Assoc.	15,914	20,690
Totals	39,482	185,247

RDA Operating Budget Graphs

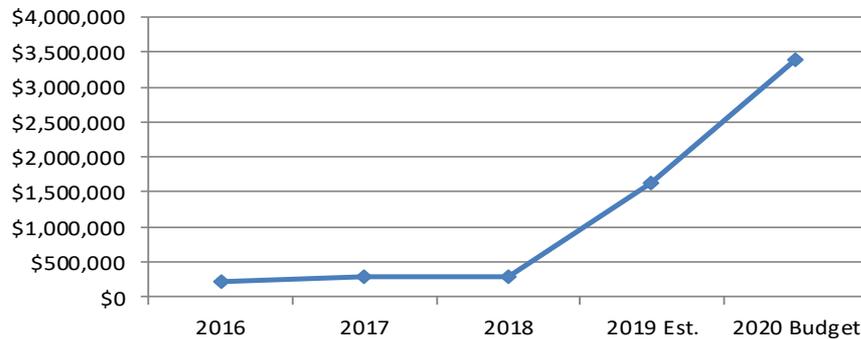
FY 2019-2020 RDA Operating Fund Revenues



FY 2019-2020 RDA Operating Fund Expenditures



Budget History (Less Capital)



RDA Operating Budget

REDEVELOPMENT AGENCY (OPERATING FUND)												
Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change	
OPERATING REVENUES												
731040 311100	Property Tax Increment - RDA	1,440,916	1,097,450	1,090,549	400,000	697,450	1,097,450	1,097,450		1,020,008	(77,442)	
736000 369000	Sundry Revenues	10,213	0	0	0	0	0	0		0	0	
736010 361000	Interest & Investment Earnings	47,004	67,896	103,340	64,559	(34,559)	30,000	30,000		40,000	10,000	
736010 361200	InvestmntUnrealized(Gain)/Loss	(8,596)	(21,118)	(51,938)	0	0	0	0		0	0	
TOTAL REVENUES		1,489,538	1,144,228	1,141,952	464,559	662,891	1,127,450	1,127,450	0	1,060,008	(67,442)	
OPERATING EXPENDITURES												
PERSONNEL SERVICES												
737300 411000	Salaries - Perm Employees	42,915	44,611	46,199	25,093	22,564	47,657	47,657		48,611	954	
737300 412000	Salaries-Temp & Part-Time	17,177	16,932	15,273	7,219	9,320	16,539	16,539		16,867	328	
737300 413010	Fica Taxes	4,697	4,781	4,691	2,460	2,566	5,026	5,026		5,124	98	
737300 413020	Employee Medical Ins	11,741	12,174	11,393	5,962	1,980	7,942	7,942		8,378	436	
737300 413030	Employee Life Ins	258	267	272	134	161	295	295		301	6	
737300 413040	State Retirement & 401 K	7,576	7,907	8,195	4,459	4,629	9,088	9,088		9,270	182	
737300 425300	Vehicle Allowance	3,200	2,839	1,800	829	667	1,496	1,496		1,496	0	
737300 491640	WorkersCompPremiumCharge-ISF	975	1,001	1,007	541	462	1,003	1,003		1,023	20	
TOTAL PERSONNEL SERVICES		88,539	90,512	88,832	46,697	42,349	89,046	89,046	0	91,070	2,024	
OPERATIONS & MAINTENANCE												
737300 421000	Books Subscr & Mmbrshp	0	0	0	0	300	300	300		0	0	
737300 422000	Public Notices	195	69	40	32	468	500	500		500	0	
737300 423000	Travel & Training	2,122	50	0	0	0	0	0		0	0	
737300 424000	Office Supplies	1,045	10	0	2	498	500	500		500	0	
737300 426100	Special Projects	88,848	188,767	177,195	4,941	1,495,059	1,500,000	4,200,000		3,265,000	(935,000)	
737300 427000	Utilities	2,093	3,761	2,916	712	788	1,500	1,500		800	(700)	
737300 431000	Profess & Tech Services	12,091	4,671	15,509	950	14,050	15,000	15,000		15,000	0	
737300 431040	Bank & Investment Account Fees	0	3,084	3,652	2,261	(2,261)	0	0		3,000	3,000	
737300 431100	Legal And Auditing Fees	0	958	1,576	1,450	(0)	1,450	1,450		2,016	566	
737300 451100	Insurance & Surety Bonds	1,009	1,083	919	924	0	924	8,762		1,000	(7,762)	
737300 455050	Btfl Subconservancy Fees	1,315	1,442	1,959	1,959	41	2,000	2,000		2,000	0	
737300 462230	Public Relations Materials	2,987	1,811	0	0	2,000	2,000	2,000		0	(2,000)	
737300 491150	Admin Services Reimbursement	8,500	4,126	5,216	2,744	2,744	5,487	5,487		5,637	150	
TOTAL OPERATIONS & MAINTENANCE		120,206	209,831	208,982	15,975	1,513,686	1,529,661	4,237,499	0	3,295,453	(942,046)	
TOTAL OPERATING EXPENDITURES		208,745	300,343	297,814	62,672	1,556,035	1,618,707	4,326,545	0	3,386,523	(940,022)	

RDA Operating Budget (continued)

REDEVELOPMENT AGENCY (OPERATING FUND)											
Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change
REDEVELOPMENT AGENCY - CAPITAL PROJECTS											
737300 471100	Land	0	302,792	0	0	0	0	0		1,000,000	1,000,000
TOTAL CAPITAL EXPENDITURES		0	302,792	0	0	0	0	0	0	1,000,000	1,000,000
EXCESS (DEFICIENCY OF REVENUES OVER EXPENDITURES BEFORE TRANSFERS)		1,280,793	541,093	844,138	401,887	(893,144)	(491,257)	(3,199,095)	0	(3,326,515)	(127,420)
OPERATING TRANSFERS IN (OUT):											
738000 389000	Use Of Fund Balance	0	0	0	0	0	0	3,199,095		3,326,515	127,420
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0	3,199,095	0	3,326,515	127,420
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		1,280,793	541,093	844,138	401,887	(893,144)	(491,257)	0	0	0	0

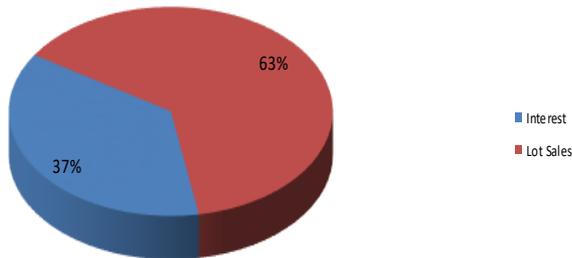
Cemetery Perpetual Care Fund

OVERVIEW

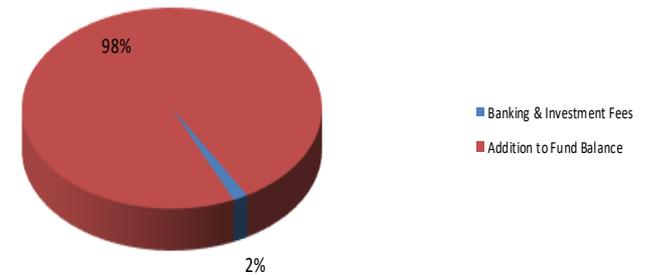
The Cemetery Perpetual Care Fund accounts for specific resources that are committed in use for the general care and maintenance of the City's cemetery by City policy. This fund receives its revenue through a fixed dollar amount of the sale of each cemetery lot. It is anticipated that this fund will accumulate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

Cemetery Perpetual Care Budget Graphs

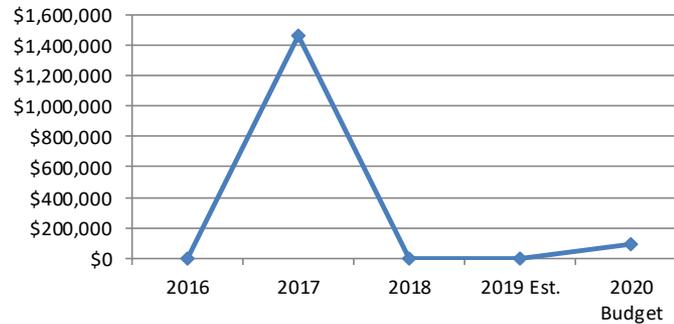
FY 2019-2020 Cemetery Perpetual Care Revenues



FY 2019-2020 Cemetery Perpetual Care Expenses



Budget History (Less Capital)



Cemetery Perpetual Care Budget

CEMETERY PERPETUAL CARE												
Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change	
REVENUES												
746010 361000	Interest & Investment Earnings	22,502	6,724	35,255	20,684	17,491	38,174	27,000		35,000	8,000	
746010 361200	InvestmntUnrealized(Gain)/Loss	(3,279)	(1,359)	(16,607)	0	2,000	2,000	0		0	0	
747050 348100	Sale Of Cemetery Lots	58,900	43,380	84,260	31,040	29,680	60,720	60,000		60,000	0	
748010 381000	Trnsfr From Other Funds	0	0	1,458,000	0	0	0	0		0	0	
TOTAL REVENUE		78,123	48,745	1,560,908	51,724	49,171	100,894	87,000	0	95,000	8,000	
EXPENDITURES												
747400 431040	Bank & Investment Account Fees	0	464	1,178	726	708	1,434	1,400		1,500	100	
747400 491450	Trnsfr To Captl Imprvmnts	0	1,458,000	0	0	0	0	0		0	0	
747400 491980	Add To Fund Balance-Budgetary	0	0	0	0	0	0	85,600		93,500	7,900	
TOTAL EXPENDITURES		0	1,458,464	1,178	726	708	1,434	87,000	0	95,000	8,000	
EXCESS (DEFICIENCY) OF												
REVENUES OVER EXPENDITURES		78,123	(1,409,719)	1,559,730	50,998	48,463	99,460	0	0	0	0	

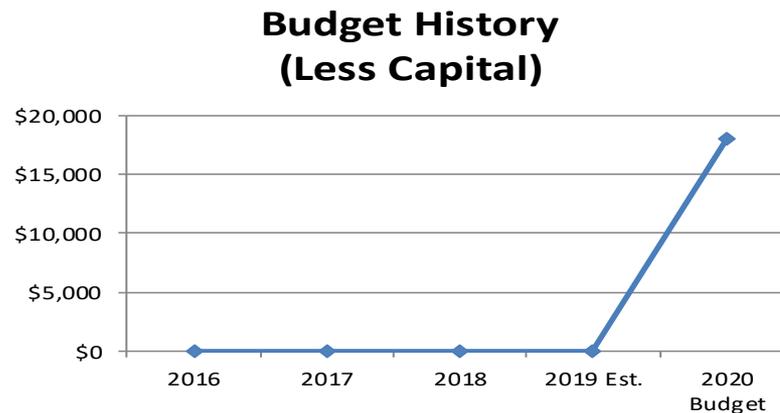
Landfill Closure Fund

OVERVIEW

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

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

BUDGET GRAPH



Landfill Closure Budget

LANDFILL CLOSURE												
		Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	
Account Number	Account Description	2016	2017	2018	Actual	Estimate	2019 Est.	2019 Budget	2019 Budget	2020 Budget	Change	
REVENUES												
786010 361000	Interest & Investment Earnings	6,050	9,485	15,195	11,348	11,610	22,957	12,400		18,000	5,600	
TOTAL REVENUE		6,050	9,485	15,195	11,348	11,610	22,957	12,400	0	18,000	5,600	
EXPENDITURES												
787800 491980	Add To Fund Balance-Budgetary	0	0	0	0	0	0	12,400		18,000	5,600	
TOTAL EXPENDITURES		0	0	0	0	0	0	12,400	0	18,000	5,600	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES												
		6,050	9,485	15,195	11,348	11,610	22,957	0	0	0	0	

ENTEPRISE FUNDS

City of Bountiful, Utah
Operating & Capital Budget
Fiscal Year 2019-2020



At-a-Glance:

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



Recycling Fund

OVERVIEW

Curbside recycling has been in place since 2008. Ace Disposal has a contract with the City for the collection and delivery of recyclables to Rocky Mountain Recycling. Bountiful City bills residents for recycling services and takes requests for delivery or removal of recycling cans and passes these requests on to Ace Disposal for action. Due to the downturn in the recycling market it has become necessary to contract with Rocky Mountain Recycling separately for the processing of recyclables. Funds from the Landfill will be used to cover the processing costs from Rocky Mountain Recycling until the market recovers. The current recycling charge to the City per can is \$2.72 which increased from \$2.63 last year. The amount charged to residents is \$2.75 per can.

GOALS & PROJECTS

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

LINE-ITEM HIGHLIGHTS

Operating Revenues

Acct# 487000-377220 Recycling Charges

Increase of \$446 in this account is for the additional cans requested.

Acct# 484800-431550 Recycling Collection Service

Increased \$173,434 due to the monthly increase charged by Ace Disposal collection and delivery and Rocky Mountain Recycling processing fee charges to the City. The \$2.63 charge per can has now increased to \$2.72 per can. These increases took place in December 2018.

Acct# 484800-491150 Transfer to Administrative Services

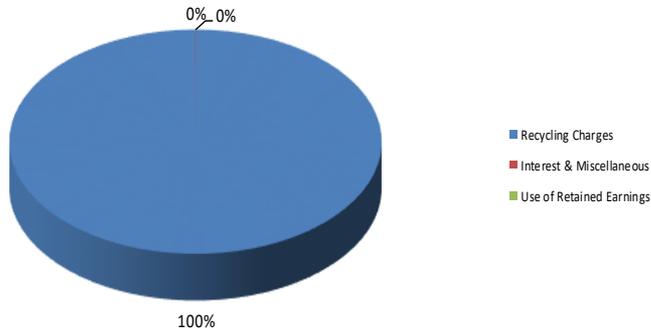
Increased \$57,612 to reimburse the City for the cost of the services it provides to the Recycling Enterprise Fund.

Acct# 488010-381000 Transfer From Other Funds

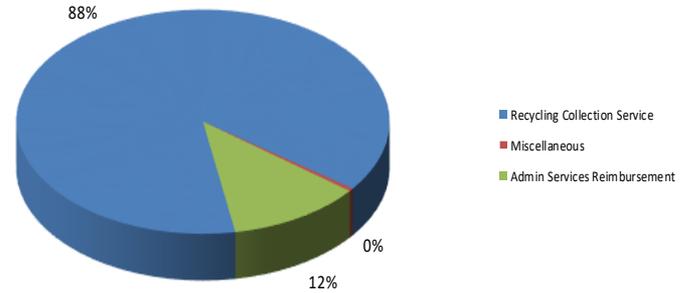
Increased \$240,485 to cover the increased costs of Recycling Processing Services. From Landfill Fund.

Recycling Budget Graphs

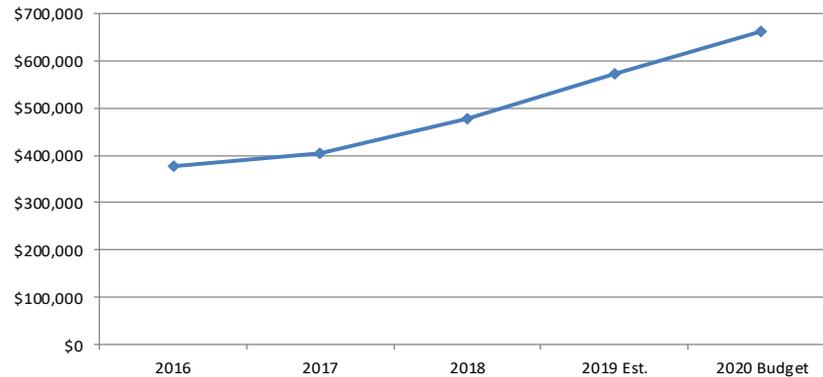
FY 2019-2020 Recycling Revenues



FY 2019-2020 Recycling Expenses



**Budget History
(Less Capital)**



Recycling Budget

Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change
RECYCLING											
OPERATING REVENUES											
487000 377220	Recycling Charges	382,702	418,480	420,356	168,712	252,842	421,554	421,554	421,554	422,000	446
TOTAL RECYCLING REVENUE		382,702	418,480	420,356	168,712	252,842	421,554	421,554	421,554	422,000	446
OPERATING EXPENSES											
OPERATIONS & MAINTENANCE											
484800 431040	Bank & Investment Account Fees	0	68	79	12	58	70	70	70	70	0
484800 431050	Credit Card Merchant Fees	1,943	1,543	1,485	772	1,228	2,000	2,000	2,000	2,000	0
484800 431100	Legal And Auditing Fees	0	173	193	169	0	169	169	169	180	11
484800 431550	Recycling Collectn Service	375,634	385,792	398,795	169,038	322,242	491,280	409,566	523,566	583,000	173,434
484800 452300	Uncollectible Accounts	366	455	690	266	234	500	500	500	500	0
484800 491150	Admin Services Reimbursement	0	15,217	74,905	38,646	38,647	77,293	19,323	77,323	76,935	57,612
TOTAL OPERATIONS & MAINTENANCE		377,942	403,248	476,147	208,903	362,409	571,312	431,628	603,628	662,685	231,057
TOTAL OPERATING EXPENSES		377,942	403,248	476,147	208,903	362,409	571,312	431,628	603,628	662,685	231,057
EARNINGS (LOSS) FROM OPERATIONS		4,760	15,232	(55,791)	(40,191)	(109,567)	(149,758)	(10,074)	(182,074)	(240,685)	(230,611)
NON-OPERATING REVENUES (EXPENSES):											
487000 369020	Income From Uncoll Accts	269	205	261	97	103	200	200	200	200	0
486010 361000	Interest & Investment Earnings	876	1,559	2,185	233	300	533	900	900	0	(900)
486010 361200	InvestmntUnrealized(Gain)/Loss	(153)	(474)	(985)	0	0	0	0	0	0	0
NON-OPERATING REVENUES - NET		991	1,289	1,461	331	403	734	1,100	1,100	200	(900)
EARNINGS (LOSS) BEFORE TRANSFERS		5,751	16,521	(54,330)	(39,860)	(109,164)	(149,024)	(8,974)	(180,974)	(240,485)	(231,511)
TOTAL RECYCLING EXPENSES		377,942	403,248	476,147	208,903	362,409	571,312	431,628	603,628	662,685	231,057
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		5,751	16,521	(54,330)	(39,860)	(109,164)	(149,024)	(8,974)	(180,974)	(240,485)	(231,511)
OPERATING TRANSFERS IN (OUT):											
488000 389010	Use Of Retained Earnings	0	0	0	0	0	0	8,974	60,974		(8,974)
488010 381000	Transfer from Other Funds	0	0	0	0	0	0	0	120,000	240,485	240,485
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0	8,974	180,974	240,485	231,511
NET EARNINGS (LOSS)		5,751	16,521	(54,330)	(39,860)	(109,164)	(149,024)	0	0	0	0

Storm Water Fund

OVERVIEW

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

GOALS & PROJECTS

950 East 700 North redirect line

100 North- 50 East to 100 East

Ridge Point Dr. Extension to spring -- Phase 2

1800 South 1489 East extend line

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

LINE-ITEM HIGHLIGHTS

Operating Revenues

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

Increased \$63,996 from a \$0.25 ERU rate increase

Personnel Services Expenses

Acct 494900 Personnel Services

Increased \$44,404 in these accounts is for employee merit increases, cola, and the increased cost of health insurance.

Storm Water Fund (continued)

LINE-ITEM HIGHLIGHTS (CONTINUED)

Operations and Maintenance Expenses

Acct 494900- 491150 Transfer To Administrative Services

Decreased \$21,888 to reimburse the City for the cost of the services it provides to the Storm Water Department Enterprise Fund.

Non-Operating Revenues and Expenses

Acct# 496010- 361000 Interest & Investment Earnings

Increased \$5,000 to show actual earnings forecast on investments.

Acct# 498020- 387120 Impact Fees

Increased \$5,200 for the Stone Creek Estates Subdivision Phase 3.

Capital Expenses

Acct# 494900- 473106 Storm Drain Construction

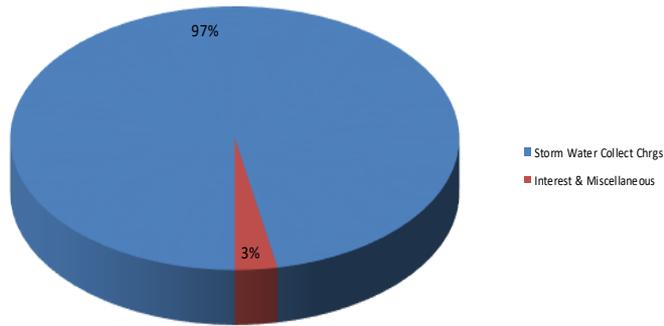
Increased \$25,000 for below surface storm water structures, outlets and inlets. This includes storm drain upgrades for 100 North- 50 East to 100 East. \$54,000. 950 East 700 North redirect line- \$150,000. Ridge Point Dr. extend line to spring Phase 2 \$200,000. 1800 South 1489 East extend line \$76,000.

Acct# 494900- 474600 Vehicles

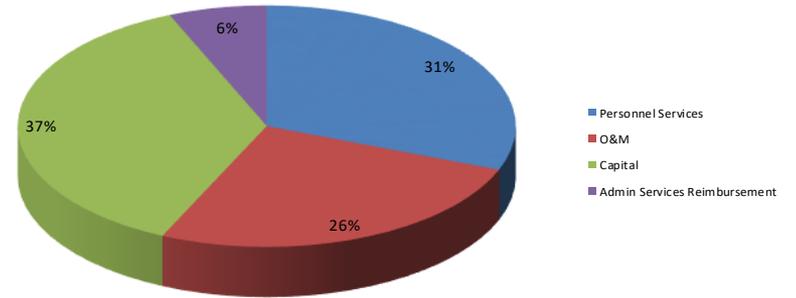
Increased \$48,000 in the vehicle account. This account is for the purchase of a new ODB Leaf Vacuum Collector \$ 68,000 and a 1-ton dump bed truck \$45,000. This is part of our scheduled equipment replacement program.

Storm Water Budget Graphs

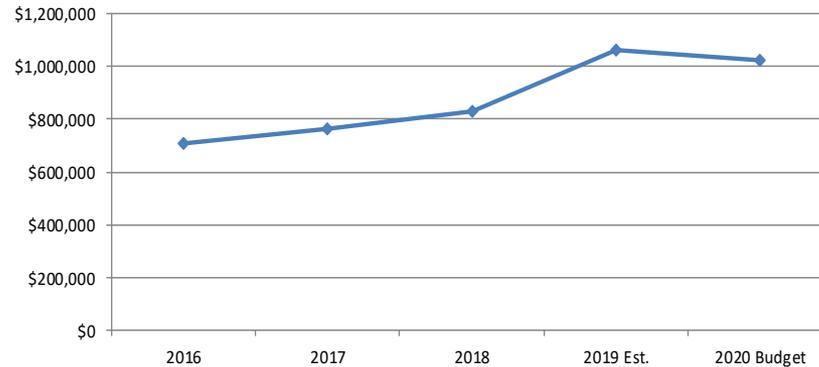
FY 2019-2020 Storm Water Revenues



FY 2019-2020 Storm Water Expenses



Budget History
(Less Capital)



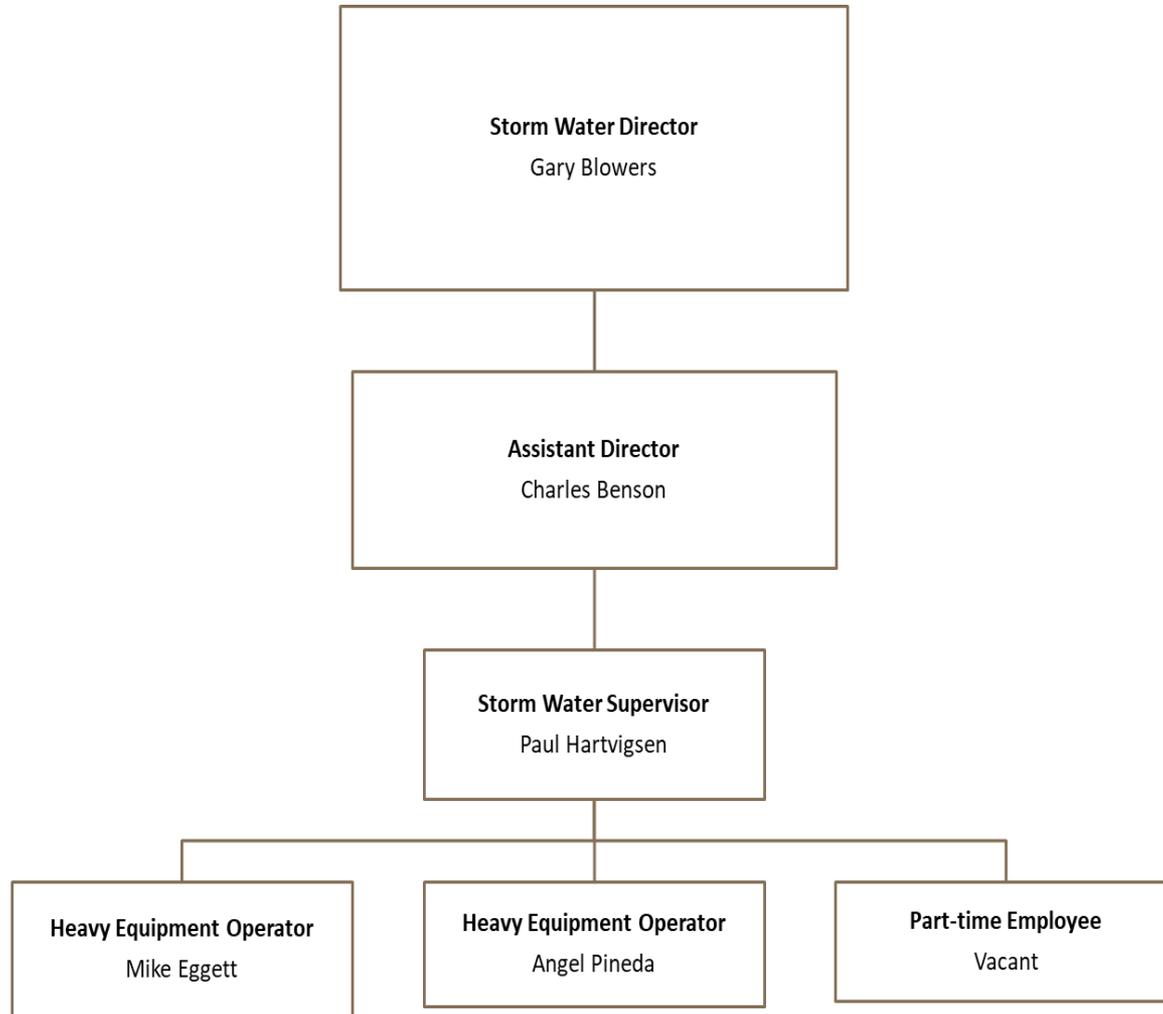
Storm Water Budget

			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar
	Account Number	Account Description	2016	2017	2018	Actual	Estimate	2019 Est.	2019 Budget	Fiscal Year	2020 Budget	Change
										2019 Budget		
1	STORM WATER											
2												
3												
4												
5	OPERATING REVENUES											
6	497000	322100	Building Permits	2,100	4,050	6,050	800	2,200	3,000	3,000	3,000	0
7	497000	369020	Income From Uncoll Accts	538	409	523	194	106	300	300	300	0
8	497000	373500	Storm Water Collect Chrgs	1,157,965	1,376,690	1,606,459	670,464	920,540	1,591,004	1,591,004	1,655,000	63,996
9	TOTAL STORM WATER REVENUE		1,160,603	1,381,149	1,613,032	671,459	922,846	1,594,305	1,594,304	0	1,658,300	63,996
10												
11	OPERATING EXPENSES											
12	PERSONNEL SERVICES											
13	494900	411000	Salaries - Perm Employees	216,186	257,753	287,785	137,591	143,986	281,577	281,577	305,285	23,708
14	494900	412000	Salaries-Temp & Part-Time	13,221	11,524	9,788	6,194	10,806	17,000	17,000	20,000	3,000
15	494900	413010	Fica Taxes	16,652	19,683	21,755	10,532	12,344	22,876	22,876	24,689	1,813
16	494900	413020	Employee Medical Ins	52,417	57,502	63,180	31,091	37,212	68,303	68,303	79,253	10,950
17	494900	413030	Employee Life Ins	1,325	1,544	1,749	806	1,049	1,855	1,855	2,023	168
18	494900	413040	State Retirement & 401 K	31,249	56,271	44,734	25,423	27,892	53,315	53,315	57,836	4,521
19	494900	413100	Retired Employee Benefits	512	(68)	(313)	0	619	619	619	313	(306)
20	494900	425300	Vehicle Allowance	452	450	450	225	224	449	449	449	(0)
21	494900	462180	Accrued Comp Time Exp	440	1,285	(340)	0	0	0	0	0	0
22	494900	462190	Accrued Sick Leave Exp	12	(865)	57	0	0	0	0	0	0
23	494900	462200	Accrued Vacation Expense	6,854	2,364	(4,411)	0	0	0	0	0	0
24	494900	491640	WorkersCompPremiumCharge-ISF	6,028	7,192	8,111	3,929	4,342	8,271	8,271	8,821	550
25	TOTAL PERSONNEL SERVICES		345,348	414,635	432,545	215,791	238,474	454,265	454,265	0	498,669	44,404
26												
27	OPERATIONS & MAINTENANCE											
28	494900	421000	Books Subscr & Mmbrshp	0	0	0	0	100	100	100	100	0
29	494900	422000	Public Notices	9,322	9,442	8,262	9,872	2,778	12,650	12,650	12,650	0
30	494900	423000	Travel & Training	4,901	4,585	336	949	2,051	3,000	3,000	3,000	0
31	494900	424000	Office Supplies	90	328	31	62	438	500	500	500	0
32	494900	425000	Equip Supplies & Maint	46,241	43,392	64,217	49,096	21,304	70,400	70,400	70,400	0
33	494900	426000	Bldg & Grnd Suppl & Maint	1,737	4,113	1,068	588	412	1,000	1,000	1,000	0
34	494900	428000	Telephone Expense	0	2,569	2,507	1,041	1,559	2,600	2,600	2,600	0
35	494900	431040	Bank & Investment Account Fees	0	1,165	1,409	890	430	1,320	1,320	1,320	0
36	494900	431000	Profess & Tech Services	0	173	58	0	0	0	0	0	0
37	494900	431050	Credit Card Merchant Fees	3,885	3,086	4,313	2,382	2,340	4,722	4,722	4,722	0
38	494900	431100	Legal And Auditing Fees	682	573	635	641	0	641	641	682	41
39	494900	431400	Landfill Fees	99	12	216	570	0	570	500	500	0
40	494900	441200	Road Matl Patch/ Class C	25,109	2,090	19,863	4,004	15,996	20,000	20,000	20,000	0
41	494900	441250	Storm Drain Maintenance	75,916	117,144	70,410	59,870	175,000	234,870	175,000	175,000	0
42	494900	441260	Wtrway Replcmnt-Concrete Rpr	48,848	29,165	13,878	0	40,000	40,000	40,000	40,000	0
43	494900	448000	Operating Supplies	2,890	11,961	6,695	744	2,756	3,500	3,500	3,500	0
44	494900	451100	Insurance & Surety Bonds	5,350	5,603	6,044	7,331	0	7,331	6,467	6,467	0
45	494900	452300	Uncollectible Accounts	1,511	1,470	1,514	686	814	1,500	1,500	1,500	0
46	494900	453600	Loss-Deleted Fixed Assets	44,849	0	681	0	0	0	0	0	0
47	494900	461000	Miscellaneous Expense	102	375	136	60	140	200	200	200	0
48	494900	462400	Contract Equipment	54,996	55,184	74,993	510	74,490	75,000	75,000	75,000	0
49	494900	491150	Admin Services Reimbursement	33,690	57,191	116,774	62,485	62,485	124,970	124,970	103,082	(21,888)
50	TOTAL OPERATIONS & MAINTENANCE		360,216	349,623	394,041	201,781	403,093	604,874	544,070	0	522,223	(21,847)

Storm Water Budget (continued)

Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change
STORM WATER											
TOTAL OPERATING EXPENSES		705,564	764,258	826,586	417,572	641,567	1,059,139	998,335	0	1,020,892	22,557
EARNINGS (LOSS) FROM OPERATIONS		455,039	616,891	786,446	253,887	281,279	535,166	595,969	0	637,408	41,439
NON-OPERATING REVENUES (EXPENSES)											
496000 369000	Sundry Revenues	1,223	1,902	3,715	1,933	0	1,933	0		0	0
496010 361000	Interest & Investment Earnings	21,295	25,754	40,138	25,172	4,828	30,000	25,000		30,000	5,000
496010 361200	InvestmntUnrealized(Gain)/Loss	(3,119)	(7,807)	(21,080)	0	0	0	0		0	0
498020 387120	Impact Fees	6,022	1,877	19,662	24,263	0	24,263	13,500		18,700	5,200
498030 387130	Contr-in Aid - Storm Drains	64,891	104,589	21,048	0	0	0	0		0	0
NON-OPERATING REVENUES - NET		90,311	126,314	63,482	51,368	4,828	56,196	38,500	0	48,700	10,200
EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		545,350	743,205	849,928	305,255	286,107	591,362	634,469	0	686,108	51,639
STORM WATER - CAPITAL PROJECTS											
494900 473106	Storm Drain Construction	485,899	188,843	189,436	336,282	118,718	455,000	455,000		480,000	25,000
494900 474600	Vehicles	0	233,120	125,834	63,546	0	63,546	65,000		113,000	48,000
TOTAL CAPITAL EXPENSES		485,899	421,963	315,270	399,829	118,718	518,547	520,000	0	593,000	73,000
<i>Not included in "Earnings (Loss)" when depreciation included.</i>											
Accrual Accounting Adjustments											
494900 454800	Depreciation Expense	306,341	296,924	320,544	0	0	0	N/A	N/A	N/A	N/A
494900 496000	Fixed Assets Adjustments	(585,972)	(475,841)	(366,065)	0	0	0	N/A	N/A	N/A	N/A
Total Accrual Accounting Adjustments		(279,631)	(178,917)	(45,521)	0	0	0	0	0	0	0
TOTAL STORM WATER EXPENSES		911,832	1,007,304	1,096,335	817,401	760,285	1,577,686	1,518,335	0	1,613,892	95,557
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		339,082	500,159	580,179	(94,574)	167,389	72,815	114,469	0	93,108	(21,361)
OPERATING TRANSFERS IN (OUT):											
494900 492100	Add To Replacement Reserve	0	0	0	57,234	0	57,234	(114,468)		(93,108)	21,360
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	57,234	0	57,234	(114,468)	0	(93,108)	21,360
NET EARNINGS (LOSS)		339,082	500,159	580,179	(37,340)	167,389	130,049	1	0	0	(1)

Storm Water Organizational Chart



Water Fund

OVERVIEW

The mission of the Bountiful Water Department is to provide the customers of Bountiful City with reliable, safe and high quality drinking water at the most economical price possible. Culinary water service is provided to 10,950 homes and businesses and all applicable records are maintained. Department staff members perform the necessary sampling and reporting to comply with all EPA, State and local Health Department regulations. Staff members update and reserve water rights, maintain and operate 8 wells, 13 booster stations (38 pumps and motors), 15 reservoirs and 1 water treatment plant. Replacement of main lines, service lines and other water system components are also accomplished by Department staff members along with repair of main line and service line leaks. The Department operates and maintains 266 pressure regulating valves (PRVs), 1635 fire hydrants, 4,625 valves and 177 miles of main line and 10,950 service lines. Staff members operate and maintain an automated meter reading system and meters for customer sites. In-service training is extensive given the critical nature of this public health business. All employees are State certified in water distribution level IV and water treatment level IV.

GOALS & PROJECTS

Plan for and construct new water sources and physical facilities to meet anticipated demand.

Perform analysis on all sources yearly to determine if the system is operating at peak efficiency and assess current needs for source upgrades and/or the need for additional source(s).

Assess the need and upgrade transmission lines to help move water to areas with higher demands.

Provide prompt and courteous customer service.

Establish and maintain a rate structure which defrays costs, including those of future replacement and equitably distributes the costs to customers.

Water Fund (continued)

GOALS & PROJECTS (CONTINUED)

Review plans for, and inspect construction of additions for the water distribution system. Participate in system replacement with in-house staff when possible.

Replace worn out and inadequate system components as required to maintain optimum service. Update a 10-year replacement plan yearly.

Provide timely information to system customers and the general public concerning drinking water issues and educational matters.

Water Main Replacement

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

New Buildings

A new pump station is being constructed at the Hannah Holbrook reservoir on about 250 North 900 East (\$350,000). We will also construct a new pump station to lift water from the new reservoir on 400 North to our Templeview reservoir. (\$350,000) Some of these costs will be paid by the developer.

Completed Projects for 2018-2019

Installed 3000' of pump line between Hannah Holbrook pump station and the new Reservoir with 6 services and 1 fire hydrant.
(Contractor)

Millstream way from 865 East to 1040 East

Replaced 1150' of pipe with 16 services 2 fire hydrants. (In house)

550 North from 900 East to 1000 East

Replaced 640' of pipe with 10 services and 1 fire hydrant. (In house)

Water Fund (continued)

GOALS & PROJECTS (CONTINUED)

50 West from 2000 South to and including the two dead ends at the new Cemetery property.

Replaced 983' of pipe with 18 services and 3 fire hydrants. (In house)

1100 East, 1150 East, and 1200 East between 400 North and 500 North including the 600 North Circle.

Replaced 3,347' of pipe with 47 services and 9 fire hydrants. (In house)

Carrington Apartments 500 West 1000 North

Installed 544' of pipe with 4 services and 2 fire hydrants. (In house)

200 North from Main Street to 400 East

Replaced 2300' of pipe with 36 services and 2 fire hydrants (Contractor)

200 West from 1800 South to 2298 South

Replaced 2,300' of pipe with 20 services and 6 fire hydrants. (Contractor)

Stone Creek Subdivision Phase 2

Installed 2,975' of pipe with 19 services and 4 fire hydrants. (Contractor)

Total 17,059 feet of pipe with 155 Services and 27 Fire Hydrants

7,246 feet installed by the Water Department and 10,535 installed by contractor

Projects for 2019 – 2020

1000 North from Viewmont High to 500 West including

2,680' of pipe 30 services and 4 fire hydrants

250 West from 1000 North to 1350 North

1,120' of pipe with 15 services and 3 fire hydrants

Water Fund (continued)

GOALS & PROJECTS (CONTINUED)

50 West from 1800 South to 2000 South

Replace 970' of pipe with 14 services and 2 fire hydrants

800 North between 100 East and 300 East

Replace 950' of pipe with 19 services and 2 fire hydrants

325 South from 425 West to 285 West and over to 500 South on 285 West

Replace 1550' of pipe with 36 services and 2 fire hydrants.

200 South from 100 East to 400 East

Replace 1,750' of pipe with 23 services and 3 fire hydrants

Pump Line from new pump station to Bountiful Boulevard

1800' of 12" pipe and 1,000 feet of 8" pipe with one PRV and 3 fire hydrants

Pipe for phase 2 of Stone Creek subdivision

Approximately 3,500' of pipe with 25 Services and 7 fire hydrants

Total 15,320 feet of pipe 162 services and 26 fire hydrants

Water Fund (continued)

Calendar Year 2018 Statistics

<p><u>Water Sampling</u></p> <p>Bacteriological - 504 Investigative - 36 Fluoride - 108 Nitrates - 6 TTHM & HAA5 - 16 Chlorine Residual – 564 E-coli – 7 Pesticides – 6 Inorganics - 4</p>	<p><u>Billing Issues</u></p> <p>High Bill – 27 Low Bill – 0 Meters Tested -5</p> <p><u>Main Line Related Calls</u></p> <p>Leaks - 67 Hydrant Replacement/Repair - 10</p> <p><u>Water Quality Related</u></p> <p>Water Quality – 49 Misc – 12 Flushing – 75</p>	<p><u>Metering</u></p> <p>Meter Leaks – 80 AMRs Installed - 31 AMRs Replaced - 1,350 Disconnect for Non Payment - 453 Meter Replacements - 61 Meter Valves Replaced - 18 Utility Work Orders – 1240 Commercial Meters Replaced - 4 Manual Commercial Reads -216 Backflow reports – 88</p>
<p><u>Service Line Related Calls</u></p> <p>New Lines – 21 Service Line Kills – 3 Freeze Ups (ours) – 3 Leaks – 45 Main Line Valves Replaced – 8 Valves Cleaned and Exercised - 105</p>	<p><u>Pressure Reducing Valves</u></p> <p>PRVs checked and maintained – 157 Active PRVs replaced - 1 Pressure Related Calls - 40</p>	

Water Fund (continued)

LINE-ITEM HIGHLIGHTS

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

Personnel Services Expenses

Acct# 515100 Personnel Services

Up \$12,489 – Includes 7 merit increases, a 2% cola as well as medical and other benefit increases. Our medical insurance costs last year was estimated as if our new employees had families but they are both single. We also have one employee that is not insured through the City. This is the reason these increased costs seem so low.

Operations and Maintenance Expenses

Acct# 515100-415000 Employee Education Reimbursement

Up \$5,500 Two employees are still in school and another will start school. An additional employee would like to take a course in automation at the DATC. All have turned in the application forms to HR.

Acct# 515100-423000 Travel and Training

Up \$800 – Increased costs to obtain and keep certifications. The certification and testing fees went up about 20% as the Legislature gave the Division of Drinking Water more authority to control these fees in the 2018 session.

Acct# 515100-425000 Equipment Supplies and Maintenance

Up \$9,500 – This is up because it includes equipment costs for capital projects and a small increase in fuel costs. When we replace our dump truck this year we will keep and maintain our old one for use on capital pipe projects. We will also purchase a pavement saw trailer with this account as it will be less than \$10,000. The capital expenses will transfer to another account and shown as an asset as we turn in our work orders. These costs are accounted for in account #515100-496010

Water Fund (continued)

LINE-ITEM HIGHLIGHTS (continued)

515100-426000 Building and Ground Maintenance

Up \$4,550 - Due to increased janitorial needs as we increase the number of people in our building. We clean the building twice each week at present but that will not be adequate in the coming year and we plan to have it cleaned daily.

Acct# 515100-428000 Telephone and Radio

Up \$2,000 – This increase is mostly due to putting GPS trackers in 8 of our vehicles to be able to track scheduled maintenance and increase our ability to respond to emergency calls as we now know which employee is closest.

Acct# 515100-431000 Professional and Technical Services

Up \$8,350 – We included \$1,350 to upgrade the methods by which we blue stake and keep record of it. UCMR will be \$16,000 this is an EPA requirement for monitoring of constituents not yet regulated. LT2 will be \$4,000 for monitoring cryptosporidium and giardia.

Acct# 515100-431040 Bank and Investment Fees

Up \$400 – To more closely reflect actual costs.

Acct# 515100-431050 Credit Card and Merchant Fee

Up \$1,600 to more closely reflect actual costs.

Acct# 515100-431400 Landfill Fee

Up \$2,700 - They are now charging us for everything we take down to the landfill.

Acct# 515100-448400 Distribution System Repair and Maintenance

Up \$52,800 - This is up so much because it includes materials for capital projects that we have not included in this line item before. The capital expenses will transfer to another account and shown as an asset as we turn in our work orders for capital projects. These costs are accounted for in account #515100-496010.

Water Fund (continued)

LINE-ITEM HIGHLIGHTS (continued)

Acct# 515100-448650 Meters

Up \$10,000 - About 50% of our automated meter reading system is now out of warranty which means we will be purchasing more radio units for meters on our own dime, also to buy some new meter lids to improve the signal on hard to read meters. These costs will continue to rise.

Acct# 515100-461300 Street Opening Expense

Up \$70,000 - This is up so much because it includes street repairs for capital projects that we have not included in this line item before. The capital expenses will transfer from this expense account and shown as an asset as we turn in our work orders for capital projects. These costs are accounted for in account #515100-496010.

Acct# 515100-461400 Purchase of Water

Up \$14,000 – Weber Basin projects the cost of purchased water to go up 7%. Also we included \$5,000 to purchase water from South Davis Water.

Acct# 515100-491150 Administrative Services Reimbursement

Up \$4,449 - Increased to more closely reflect administrative and labor costs for duties performed by other departments on behalf of the Water Department.

Capital Expenses

Acct# 515100-472100 Buildings

A new pump station will be constructed at the new reservoir on about 400 North 1300 East (\$350,000). This pump station will lift water from the new reservoir on 400 North above 1300 East to our Templeview reservoir. Some of these costs may be paid by the developer.

Water Fund (continued)

LINE-ITEM HIGHLIGHTS (continued)

Acct# 515100-473110 Water Mains

Up \$4,500 – We plan on doing about the same amount of pipe replacement as last year.

Acct# 515100-474500 Machinery and Equipment

Up \$175,000 – We will begin to upgrade our SCADA system. (\$150,000) Two mobile emergency generators (\$70,000) and replace the control panels at Lower Williams pump station. (\$30,000)

Acct# 515100-474600 Vehicles

Down \$107,000 – We will replace one of our dump trucks as scheduled in our 10 year capital plan. (\$155,000)

Acct# 515100-482050 Treatment Plant Note

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

Acct# 515100-453100 Interest Expense

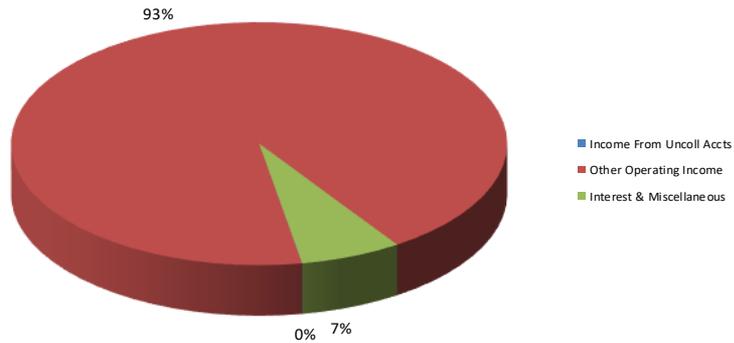
\$79,065 interest for the treatment plant loan derived from the loan amortization schedule.

Fees

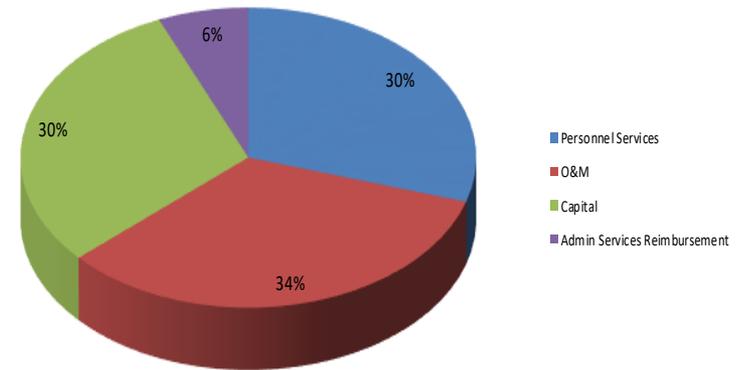
There are no fee change requests for the 2019-2020 fiscal year as noted in the fees and charges schedule.

Water Budget Graphs

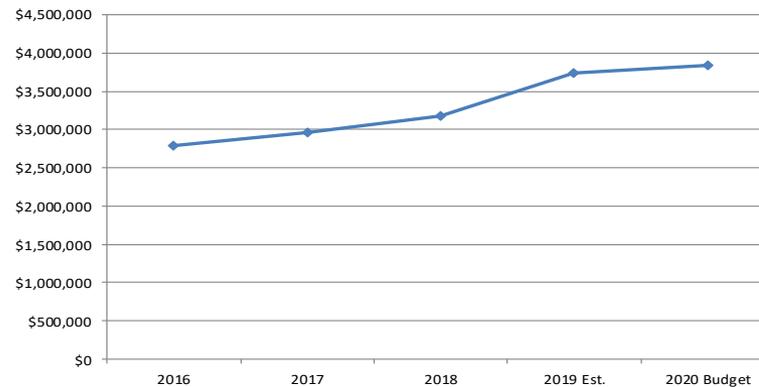
FY 2019-2020 Water Revenues



FY 2019-2020 Water Expenses



**Budget History
(Less Capital)**



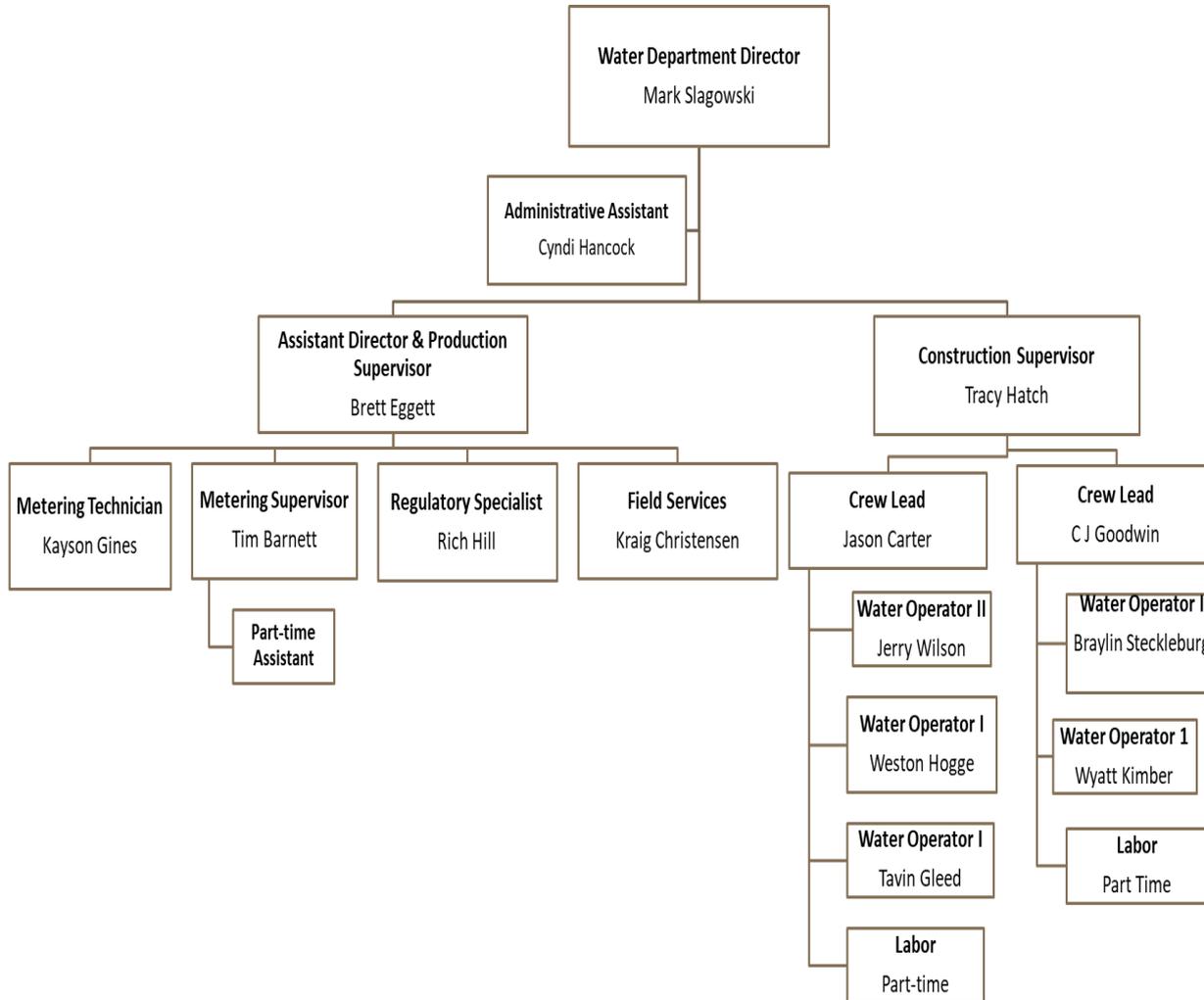
Water Budget

WATER												
Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change	
OPERATING REVENUES												
517000 369020	Income From Uncoll Accts	1,345	1,023	1,306	486	500	986	1,000	1,000	1,000	0	
517000 371110	Metered Water Sales	4,013,480	4,077,853	5,587,976	2,625,034	2,950,000	5,575,034	5,500,000	5,500,000	5,650,000	150,000	
517010 372400	Connection Fees	25,705	24,579	28,058	12,496	10,000	22,496	0	0	60,000	60,000	
TOTAL OPERATING REVENUES		4,040,530	4,103,455	5,617,341	2,638,016	2,960,500	5,598,516	5,501,000	5,501,000	5,711,000	210,000	
OPERATING EXPENSES												
PERSONNEL SERVICES												
515100 411000	Salaries - Perm Employees	810,271	809,644	860,588	475,810	475,000	950,810	1,029,269	1,029,269	1,054,781	25,512	
515100 412000	Salaries-Temp & Part-Time	26,687	55,537	52,812	17,993	18,000	35,993	40,000	40,000	40,000	0	
515100 413010	Fica Taxes	63,624	66,456	67,039	36,404	36,404	72,808	81,799	81,799	83,751	1,952	
515100 413020	Employee Medical Ins	168,812	167,777	174,928	92,916	92,916	185,832	245,768	245,768	228,135	(17,633)	
515100 413030	Employee Life Ins	4,491	4,369	4,616	2,437	2,437	4,874	5,812	5,812	5,959	147	
515100 413040	State Retirement & 401 K	110,381	161,732	128,997	87,966	87,966	175,932	196,282	196,282	201,147	4,865	
515100 413100	Retired Employee Benefits	3,999	(432)	(1,982)	0	0	0	4,829	4,829	1,982	(2,847)	
515100 462180	Accrued Comp Time Exp	259	1,397	(681)	0	0	0	0	0	0	0	
515100 462190	Accrued Sick Leave Exp	2,262	(636)	2,597	0	0	0	0	0	0	0	
515100 462200	Accrued Vacation Expense	14,841	2,142	4,056	0	0	0	0	0	0	0	
515100 491640	WorkersCompPremiumCharge-ISF	16,672	17,243	17,475	9,491	9,491	18,982	20,527	20,527	21,020	493	
TOTAL PERSONNEL SERVICES		1,222,299	1,285,229	1,310,446	723,016	722,214	1,445,230	1,624,286	1,624,286	1,636,775	12,489	
OPERATIONS & MAINTENANCE												
515100 415000	Employee Education Reimb	545	1,377	1,957	1,351	2,000	3,351	9,500	9,500	15,000	5,500	
515100 421000	Books Subscr & Mmbrshp	5,533	4,015	7,806	3,976	2,000	5,976	6,000	6,000	6,400	400	
515100 422000	Public Notices	0	0	25	0	500	500	1,200	1,200	1,200	0	
515100 423000	Travel & Training	9,296	14,387	11,811	2,539	11,000	13,539	13,000	13,000	13,800	800	
515100 424000	Office Supplies	688	310	681	258	300	558	1,000	1,000	1,000	0	
515100 425000	Equip Supplies & Maint	22,311	11,137	49,417	39,744	40,000	79,744	80,500	80,500	90,000	9,500	
515100 426000	Bldg & Grnd Suppl & Maint	24,985	15,659	29,893	13,703	10,000	23,703	24,000	24,000	28,550	4,550	
515100 427000	Utilities	475,183	486,296	554,191	310,010	275,000	585,010	538,000	538,000	538,000	0	
515100 428000	Telephone Expense	14,350	15,008	15,069	7,663	7,663	15,326	13,500	13,500	15,500	2,000	
515100 429300	Computer Hardware	5,690	9,466	4,125	4,062	3,500	7,562	7,650	7,650	7,650	0	
515100 431000	Profess & Tech Services	69,448	58,898	79,998	37,874	60,000	97,874	59,000	99,000	67,350	8,350	
515100 431040	Bank & Investment Account Fees	0	2,394	2,069	1,341	1,300	2,641	2,200	2,200	2,600	400	
515100 431050	Credit Card Merchant Fees	12,756	10,131	14,297	7,904	7,900	15,804	14,400	14,400	16,000	1,600	
515100 431100	Legal And Auditing Fees	0	2,300	2,454	3,724	0	3,724	3,724	3,724	2,465	(1,259)	
515100 431400	Landfill Fees	15	81	1,182	1,965	1,200	3,165	300	300	3,000	2,700	
515100 448000	Operating Supplies	108,127	114,628	69,866	54,899	50,000	104,899	106,200	106,200	106,200	0	
515100 448400	Dist System Repair & Maint	166,839	92,728	187,633	159,529	100,000	259,529	187,200	187,200	240,000	52,800	
515100 448650	Meters	0	78,334	73,515	48,767	31,000	79,767	80,000	80,000	90,000	10,000	
515100 451100	Insurance & Surety Bonds	20,827	21,812	23,477	24,292	0	24,292	22,270	22,270	25,000	2,730	
515100 452300	Uncollectible Accounts	4,800	4,091	7,574	3,244	3,000	6,244	4,500	4,500	5,000	500	
515100 453600	Loss-Deleted Fixed Assets	76,593	134,943	64,429	0	0	0	0	0	0	0	
515100 461000	Miscellaneous Expense	1,964	4,984	1,122	441	250	691	3,100	3,100	3,100	0	

Water Budget

WATER		Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	
Account Number	Account Description	2016	2017	2018	Actual	Estimate	2019 Est.	2019 Budget	2019 Budget	2020 Budget	Change	
515100	461300	Street Opening Expense	114,009	131,351	156,760	163,129	75,000	238,129	150,000	150,000	220,000	70,000
515100	461400	Purchase Of Water	185,921	168,555	176,790	91,705	128,000	219,705	206,000	206,000	220,000	14,000
515100	466000	Contingency	0	32,146	0	0	50,000	50,000	50,000	50,000	50,000	0
515100	491150	Admin Services Reimbursement	249,954	265,340	332,661	174,396	174,396	348,792	348,792	348,792	353,241	4,449
TOTAL OPERATIONS & MAINTENANCE		1,569,834	1,680,371	1,868,802	1,156,515	1,034,009	2,190,524	1,932,036	1,972,036	2,121,056	189,020	
TOTAL OPERATING EXPENSES		2,792,133	2,965,600	3,179,248	1,879,531	1,756,223	3,635,754	3,556,322	3,596,322	3,757,831	201,509	
EARNINGS (LOSS) FROM OPERATIONS		1,248,397	1,137,855	2,438,093	758,485	1,204,277	1,962,762	1,944,678	1,904,678	1,953,169	8,491	
NON-OPERATING REVENUES (EXPENSES)												
516000	369000	Sundry Revenues	4,180	299	7,137	774	1,000	1,774	2,000	2,000	2,000	0
516000	369300	Restitution - Misc	0	2,889	222	0	500	500	2,000	2,000	2,000	0
516010	361000	Interest & Investment Earnings	52,773	50,810	60,585	35,997	32,000	67,997	50,000	50,000	50,000	0
516010	361200	InvestmntUnrealized(Gain)/Loss	(6,666)	(13,161)	(42,178)	0	0	0	0	0	0	0
516020	364000	Gain on Fixed Asset Sales	28,038	0	21,452	30,000	18,000	48,000	35,000	35,000	20,000	(15,000)
518020	387120	Impact Fees	55,732	62,492	107,181	18,382	15,000	33,382	115,000	115,000	55,000	(60,000)
515100	453100	Interest Expense	0	0	0	0	(107,060)	(107,060)	(107,060)	(107,060)	(79,065)	27,995
515100	453110	Interest Expense-InterfundPybl	0	0	(4,440)	44,208	0	44,208	0	0	0	0
515100	482050	Principal Exp-Bntfl City Note	0	0	0	0	0	(333,000)	(333,000)	0	333,000	24
518030	387110	Cont Aid-Mains Ltrls Mtrs	29,679	220,432	202,425	355,899	0	355,899	200,000	200,000	275,000	75,000
NON-OPERATING REVENUES - NET		163,735	323,761	352,384	485,260	(40,560)	444,700	(36,060)	(36,060)	324,935	360,995	
EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		1,412,132	1,461,616	2,790,477	1,243,745	1,163,717	2,407,462	1,908,618	1,868,618	2,278,104	369,486	
CAPITAL EXPENSES												
515100	472100	Buildings	0	183,797	3,797,443	334,145	25,000	359,145	350,000	450,000	350,000	0
515100	472120	Reservoirs	0	0	945,918	155,555	0	155,555	0	0	0	0
515100	472130	Wells	217,061	154,580	0	0	0	100,000	100,000	90,000	(10,000)	
515100	473110	Water Mains	1,562,026	1,108,459	615,642	677,293	555,000	1,232,293	1,232,500	1,232,500	1,237,000	4,500
515100	474500	Machinery & Equipment	249,104	282,698	107,039	0	78,500	78,500	75,000	75,000	250,000	175,000
515100	474600	Vehicles	17,901	91,967	33,258	115,375	139,000	254,375	262,000	262,000	155,000	(107,000)
TOTAL CAPITAL EXPENSES		2,046,092	1,821,501	5,499,300	1,282,367	797,500	2,079,867	2,019,500	2,119,500	2,082,000	62,500	
<i>Not included in "Net Earnings (Loss) Before Transfers" when depreciation included</i>												
Accrual Accounting Adjustments												
515100	454800	Depreciation Expense	809,910	871,694	915,087	0	0	0	N/A	N/A	N/A	N/A
515100	496000	Fixed Assets Adjustments	(1,991,492)	(1,784,293)	(5,466,246)	(115,375)	0	(115,375)	0	N/A	N/A	N/A
515100	496010	In-House Cap.Water Project Adj	0	0	(285,332)	0	0	0	(480,000)	(480,000)	(420,000)	N/A
515100	496100	Principal on Bond Adjustments	0	0	0	0	0	0	N/A	N/A	N/A	N/A
Total Accrual Accounting Adjustments		(1,181,582)	(912,599)	(4,836,490)	(115,375)	0	(115,375)	(480,000)	(480,000)	(420,000)	60,000	
TOTAL WATER EXPENSES		3,656,643	3,874,502	3,842,058	3,046,523	2,553,723	5,600,246	5,095,822	5,235,822	5,498,896	403,074	
EARNINGS (LOSS) BEFORE TRANSFERS		547,622	552,714	2,127,667	76,753	366,217	442,970	369,118	229,118	616,104	246,986	
TRANSFERS IN (OUT)												
515100	491540	Add To Water Replacement Rsvr	0	0	0	0	0	(369,118)	(369,118)	(616,104)	(246,986)	
518000	389010	Use of Retained Earnings	0	0	0	0	0	0	140,000	0	0	
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	0	0	0	(369,118)	(229,118)	(616,104)	(246,986)	
NET EARNINGS (LOSS)		547,622	552,714	2,127,667	76,753	366,217	442,970	0	0	0	0	

Water Organizational Chart



Light & Power Fund

OVERVIEW

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

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

Currently, BCLP supplies power to approximately 17,000 total customers: 15,600 residential customers, 1,400 commercial customers, and one industrial customer.

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

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

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

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

Light & Power Fund (continued)

OVERVIEW (CONTINUED)

Historically, BCLP has kept its rates lower than that of Rocky Mountain Power (RMP) and RMP's predecessors. Currently, BCLP's residential customers pay an average of 4.6% less than they would on RMP. However, BCLP customers that use less than 1,003 kilowatt hours (KWH) per month in October through April, or less than 749 KWH per month in May through September, would pay less on RMP.

BCLP's electrical system includes:

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

BCLP has the following long-term power resources:

- 16 to 26 MW from the Colorado River Storage Project (CRSP) generated by the Glenn Canyon Dam at Lake Powell. The current contract ends in 2045.
- 0 to 30 MW from the coal-fired Intermountain Power Project (IPP) near Delta, Utah. The current contract ends in 2027. In 2025, IPP will be repowered to a net 840 MW natural gas-fired plant and BCLP's contract will similarly be changed from 0 to 30 MW to 0 to approximately 13 MW. The unused power can be laid off to Los Angeles, CA.
- 5 MW from the coal-fired San Juan Unit No. 4 power plant (San Juan) in New Mexico. This project is scheduled to be shut down in June 2022.

BCLP owns the following power resources:

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

Light & Power Fund (continued)

GOALS & PROJECTS

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

In addition, BCLP continues to strive to:

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

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

Budget Summary

For Fiscal Year 2019-2020 (FY 2020), BCLP has a balanced budget of \$32,992,011, revenues and expenses. This includes \$28,200,757 Total Operating Revenues, \$4,660,756 Total Personnel Services, \$19,696,367 Total Operations & Maintenance Expenses, \$(517,619) Non-Operating Revenues (Expenses) Net (\$810,254 revenues, \$1,327,873 expenses), \$4,706,000 Total Capital Expenditures, and \$1,379,985 Operating Transfers In (Out) Net (\$3,981,000 transfers in, \$2,601,015 transfers out).

For BCLP's 2010 Bond for its power plant upgrade, the outstanding balance was \$10,055,000 as of 01 November 2018, and in FY 2020 the outstanding balance will be \$9,350,000 after the budgeted 01 November 2019 payment. BCLP has no current plans to take on additional debt.

Operating Expenses

BCLP's Total Operating Expenses for FY 2020 are budgeted at \$24,357,123, up \$266,732 from Fiscal Year 2018-2019 (FY 2019). This includes Personnel Services and Operations & Maintenance Expenses.

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

Light & Power Fund (continued)

GOALS & PROJECTS (CONTINUED)

Capital Expenses

BCLP's Total Capital Expenditures for FY 2020 are budgeted at \$4,706,000, down \$1,934,500 from FY 2019. This includes:

- \$500,000 Office and Warehouse and includes truck bays, a wash bay, an oil containment building, a security wall, and landscaping.
- \$200,000 Distribution System to begin an upgrade of the meter collection system.
- \$60,000 Distribution Street Lights for 20 new street lights on south Bountiful Blvd.
- \$500,000 M&E Echo Hydro to upgrade the control package.
- \$365,000 M&E Vehicles to replace a double bucket truck and a substation service truck.
- \$1,500,000 Construction in Progress (CIP) Distribution Substation to begin the upgrade of the North West substation.
- \$550,000 CIP Distribution System to continue the upgrade of Feeder #575.
- \$100,000 CIP Distribution System for the Stone Creek (Keller) Property phases 3 and 4.
- \$430,000 CIP Distribution System to begin a new Feeder #373 East.
- \$171,000 CIP Distribution System to continue the Feeder #673-#271 Inter-Tie.
- \$130,000 CIP Distribution System to begin a new Feeder #374 West.
- \$200,000 CIP Distribution System to begin study for a photovoltaic and possibly a battery system.

Light & Power Fund (continued)

LINE-ITEM HIGHLIGHTS

The following is a description of FY 2020 BCLP budget line items where the change from FY 2019 to FY 2020 is \$10,000 or greater.

Operating Revenues

BCLP's Total Operating Revenues for FY 2020 are budgeted at \$28,200,757, down \$32,543 from FY 2019.

Acct # 538030-372410 Contribution in Aid To Construction.

\$350,000, down \$168,500 with completion of the Stone Creek (Keller) property phases 1 & 2, but including \$100,000 for phases 3 & 4.

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

\$24,900,000, no change.

Acct # 537000-375300 Air Products Income.

\$2,377,076, up \$127,076 to bring this line item closer to historical experience.

Acct # 537000-376100 Street Light System Income.

\$405,600, no change.

Personnel Services Expenses

BCLP's Total Personnel Services expenses for FY 2020 are budgeted at \$4,660,756, up \$175,878 from FY 2019. All labor and benefits budget amounts for each employee, all subtotals, and the total have been matched to Bountiful City's Human Resources data as of 31 January 2019.

Light & Power Fund (continued)

Line-item Highlights (continued)

Total Personnel Services includes:

- Employees at 34 full-time (unchanged) and five permanent part-time (unchanged).
- Merit increases for 9 employees.
- A 2.0% cost of living adjustment (COLA) for all employees.
- Increased health insurance rates.
- Total Labor is \$3,049,022, up \$53,953 with the COLA and merit increases.
- Total Benefits at \$1,611,734, up \$121,925 with increased health insurance rates.

Note: The process of determining the budget amounts for each Personnel Services line item is as follows:

1. Match each employee line item details, subtotals, and total to Human Resources data.
2. Identify specific budget amounts for line items whenever possible; this is done for each benefits budget line, and the labor budget lines for the power plant, meter reading, administrative, engineering, and power commission.
3. Allocate budget amounts for the remaining labor budget lines according to the percentage of their actual results in the most recently completed fiscal year.

Operations & Maintenance Expenses

BCLP's Total Operating Expenses for Operations & Maintenance for FY 2020 are budgeted at \$19,696,367, up \$90,854 from FY 2019.

Acct # 535300-423000 - Travel & Training
\$69,300, up \$11,300 for increased travel costs.

Acct # 535300-424002 Office & Warehouse
\$97,325, up \$44,479 for audio / visual equipment.

Light & Power Fund (continued)

Line-item Highlights (continued)

Acct # 535300-429300 - Computer
\$163,363, up \$82,502 for Geographic Information System (GIS) and related software and hardware.

Acct # 535300-431050 - Credit Card Merchant Fees
\$100,000, down \$26,000 to bring this line item closer to historical experience.

Acct # 535300-445201 - Safety Equipment
\$56,396, up \$26,846 for increased safety training and to meet more stringent safety requirements.

Acct # 535300-448611 - Natural Gas
\$921,411, up \$211,411 with anticipated usage and current hedged gas prices.

Acct # 535300-448614 Plant Equipment & Generation
\$475,936, down \$84,054 with completion of the Taurus exhaust stack replacement in FY 2019.

Acct # 535300-448622 Power Purchased from San Juan
\$2,341,627, down \$22,480 with revised costs and lower Capital expenses for the San Juan plant.

Acct # 535300-448626 Power Purchased from UAMPS (Pool, etc.)
\$7,336,796, up \$11,007 with revised power purchases from the market.

Acct # 535300-448627 Echo Hydro
\$400,500, down \$61,834 with completion of the replacement or repair of steel structures.

Acct # 535300-448628 PineView Hydro
\$193,627, up \$10,166 with an increase in water users O & M charge from Weber / Box Elder.

Light & Power Fund (continued)

LINE-ITEM HIGHLIGHTS (CONTINUED)

Acct # 535300-448630 Transmission

\$25,000, down \$75,000 with the completion of pole testing and the reinforcement of selected poles.

Acct # 535300-448631 Hydro Transmission

\$86,041, up \$50,000 to inspect the line.

Acct # 535300-448632 Distribution

\$1,152,580, down \$135,040 with the completion of pole testing partially offset with increased cost for contract tree crews.

Acct # 535300-448633 Street Lights

\$346,000, up \$141,000 with work on 9 projects plus ongoing LED upgrades.

Acct # 535300-448636 Special Equipment

\$26,650, down \$20,330 following the purchase of a portable meter tester in FY 2019.

Acct # 535300-448639 Substation

\$111,838, down \$40,000 with completion of the ECI power system study.

Acct # 535300-448650 Meters

\$120,350, up \$23,350 with the purchase of metering equipment and PT cabinets to make high voltage meter systems safer.

Acct # 535300-466000 Contingency

\$557,840, down \$99,406 to balance operating expenses.

Acct # 535300-491150 Administrative Services Reimbursement

\$492,714, up \$19,449 to reimburse the City for the cost of the services it provides to the Enterprise Funds including the Power Department.

Light & Power Fund (continued)

LINE-ITEM HIGHLIGHTS (CONTINUED)

Non-Operating Revenues & Expenses

BCLP's Total Non-Operating Revenues and Expenses for FY 2020 are budgeted at a net expense of \$517,619, down \$145,232 from the net expense in FY 2019.

Acct # 533000-335000 Federal Bond Interest Expense Subsidy
\$220,177, down \$10,731 with lower scheduled receipts, slightly offset by a decrease in the sequestration rate to 6.2%.

Acct # 536010-361000 Interest & Investment Earnings
\$349,751, up \$112,941 with a higher average interest rate and balance.

Acct # 536010-361010 Interest Income Rate Stabilization
\$111,015, up \$29,457 with a higher average interest rate and balance.

Acct # 535300-481000 Principal on Bonds
\$705,000, up \$15,000 in accordance with the bond payment amortization schedule.

Acct # 535300-482000 Interest on Bonds
\$521,623, down \$27,765 in accordance with the bond payment amortization schedule.

Capital Expenses

BCLP's Total Capital Expenses for FY 2020 are budgeted at \$4,706,000, down \$1,934,500 from FY 2019.

Acct # 535300-472100 Buildings
\$500,000, up \$70,000 for truck bays, a wash bay, an oil containment building, a security wall, and landscaping (funded by use of retained earnings).

Light & Power Fund (continued)

LINE-ITEM HIGHLIGHTS (CONTINUED)

Acct # 535300-473135 Distribution System

\$200,000, no change, to begin an upgrade of meter collector system (funded by use of retained earnings).

Acct # 535300-473140 Distribution Street Lights

\$60,000 for 20 new street lights on south Bountiful Blvd, down \$542,000 with the completion of the Stoker plaza lighting system.

Acct # 535300-474515 M&E Echo

\$500,000, no change, to upgrade the control package (funded by use of retained earnings).

Acct # 535300-474600 M&E Vehicles

\$365,000, up \$125,000 to replace a double bucket truck and substation service truck.

Acct # 535300-474710 Construction In Progress (CIP) 138KV Transmission Substation

\$0, down \$3,000,000 with the completion of the upgrade to the 138 KV substation.

Acct # 535300-474790 CIP Distribution System NW Substation

\$1,500,000, up \$1,500,000 to begin the upgrade of the North West substation (funded by use of retained earnings).

Acct # 535300-474820 CIP Distribution System Feeder #575

\$550,000, up \$100,000 to continue the upgrade of Feeder #575 (funded by use of retained earnings).

Acct # 535300-474830 CIP Distribution System Rebuild 1209 N. Main Street

\$0, down \$110,000 as this project has been postponed one year.

Light & Power Fund (continued)

LINE-ITEM HIGHLIGHTS (CONTINUED)

Acct # 535300-474840 CIP Distribution System Stone Creek Property
\$100,000 for the Stone Creek (Keller) property phases 3 and 4 (funded by the developer), down \$70,000 with the completion of phases 1 and 2.

Acct # 535300-474850 CIP Distribution System Feeder #373 East
\$430,000, up \$180,000 to begin work for a new feeder to run east out of the North East substation (funded by use of retained earnings).

Acct # 535300-474860 CIP Distribution System 400 N. Pump
\$0, down \$57,500 with the completion of the first phase of this project in FY 2019. The new service will be funded by the City at their request.

Acct # 535300-474870 CIP Distribution System Feeder Inter-Tie #673 to #271
\$171,000, down \$339,000 to continue the Feeder #673-#271 Inter-Tie project (funded by use of retained earnings).

Acct # 535300-474880 CIP Distribution System Hannah Holbrook Pump
\$0, down \$61,000 with the completion of this project in FY 2019.

Acct # 535300-474890 CIP Distribution System NE Substation New West Feeder #374 West
\$130,000, up \$70,000 to begin work for a new feeder to run west out of the North East substation (funded by use of retained earnings).

Acct # 535300-474900 CIP Distribution System Photovoltaic & Battery Systems
\$200,000, new, to begin study for a photovoltaic and a possible battery system.

Light & Power Fund (continued)

LINE-ITEM HIGHLIGHTS (CONTINUED)

Operating Transfers In (Out)

BCLP's Total Operating Transfers In (Out) for FY 2020 are budgeted at \$1,379,985 net transfers in (a net income), down \$1,780,457 from FY 2019.

Acct # 538000-389010 Use Of Retained Earnings

\$5,193,235, down \$538,765 to fund the following capital expenditures by the use of retained earnings:

- \$1,212,235 for the amortization of the intangible asset to purchase power from the San Juan Power Plant
- \$500,000 truck bays, wash bay, oil containment building, security wall, landscaping
- \$200,000 meter collector system
- \$500,000 Echo hydro controller upgrade
- \$1,500,000 CIP Dist Sub NW substation
- \$550,000 CIP Dist Sys Feeder #575 rebuild
- \$430,000 CIP Dist Sys Feeder #373 East
- \$171,000 CIP Dist Sys Feeder #673-#271 Inter-Tie
- \$130,000 CIP Dist Sys Feeder #374 West

Acct # 535300-492000 Transfer To General Fund

\$2,490,000, no change, equal to 10% of electric metered sales.

Acct # 535300-492560 Transfer To Rate Stabilization Reserve

\$111,015, up \$29,457 with the increase in interest income earned on this balance.

Light & Power Fund (continued)

RATES, FEES, AND DEPOSITS

For the FY 2020 budget, there are no proposed changes to existing rates or deposits.

The fees that BCLP assesses its Customers are based upon the cost of providing the service (as calculated by formulas in BCLP's "Electric Service Policies and Electric Service Agreements" and approved by the Bountiful City Council). For the FY 2020 budget, there are proposed increases to certain fees where that cost has increased; these include the following:

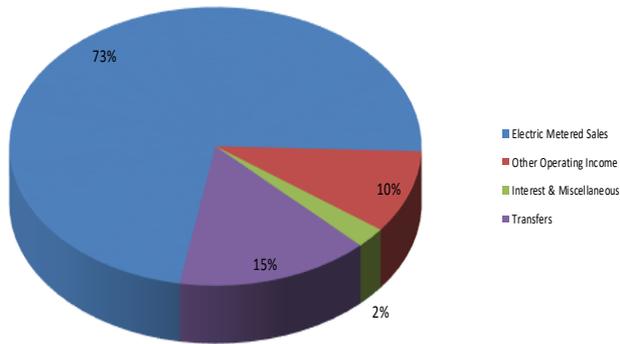
- 3 Connect fee after hours, from \$75.00 to \$100.00;
- 4 Collection / disconnect fee, from \$40.00 to \$45.00;
- 5 Reconnect fee regular hours, from \$40.00 to \$45.00;
- 6 Reconnect fee after hours, from \$135.00 to \$200.00;
- 10 Pole cut disconnect / reconnect charges regular hours, from \$125.00 to \$175.00;
- 11 Pole cut disconnect / reconnect charges after hours, from \$250.00 to \$300.00;
- 14 Small Seasonal Service Activate & deactivate, pay in advance, from \$280.00 to \$300.00;
- 16 Temporary Service Install & remove temporary service, pay in advance, from \$200.00 to \$225.00;
- 20 Pole Attachment fee, from \$10.00 to \$12.00;
- 21 Net Metering & Feed-In Tariff Connect fee (the price of the meters), from \$450.00 to \$525.00.

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

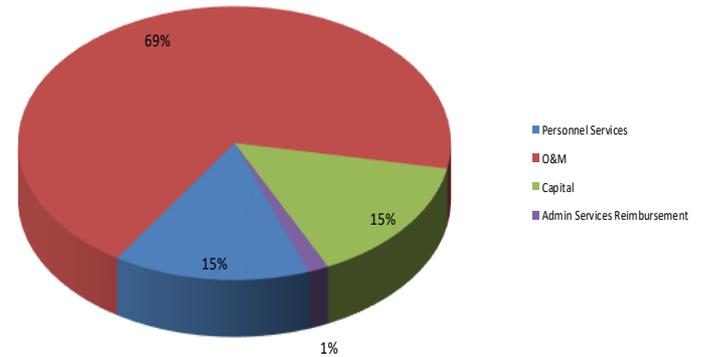
BCLP's "Electric Rate Schedules" and "Electric Service Policies and Electric Service Agreements" document includes the above proposed changes to its Fees plus other changes.

Light & Power Budget Graphs

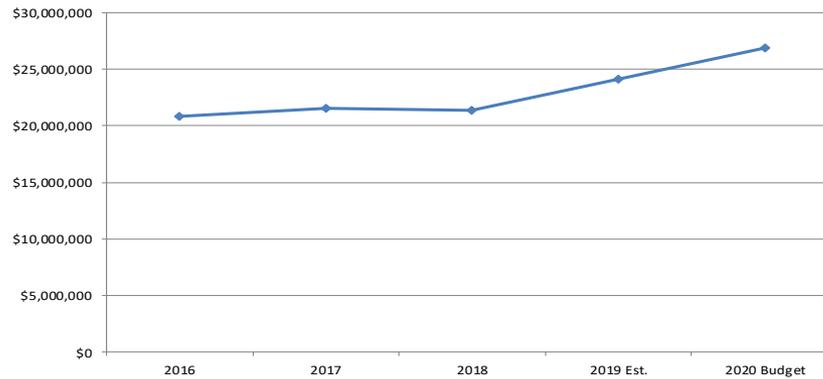
FY 2019-2020 Light & Power Revenues



FY 2019-2020 Light & Power Expenses



Budget History
(Less Capital)



Light & Power Budget

LIGHT & POWER												
Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change	
OPERATING REVENUES												
537030 362000	Rental Income	25,897	37,563	50,052	15,900	38,300	54,200	53,000	53,000	61,881	8,881	
537000 363010	Power Line Underground Repair	20,861	5	164	0	0	0	0	0	0	0	
537010 372400	Connection Fees	116,041	137,967	121,316	42,353	63,847	106,200	106,200	106,200	106,200	0	
538030 372410	Contrib In Aid To Construction	213,436	288,449	208,791	278,019	196,470	474,489	518,500	518,500	350,000	(168,500)	
537000 375100	Electric Metered Sales	23,521,610	23,949,727	24,459,741	11,169,093	13,828,339	24,997,432	24,900,000	24,900,000	24,900,000	0	
537000 375200	ElecMtrSale FdinTrff Residentl	0	0	7,619	7,668	(7,668)	0	0	0	0	0	
537000 375230	ElecMtrSale NetMeter Residentl	0	0	100,546	82,768	(82,768)	0	0	0	0	0	
537000 375240	ElecMtrSale NetMeter SmallComl	0	0	6,565	5,135	(5,135)	0	0	0	0	0	
537000 375250	ElecMtrSale NetMeter LargeComl	0	0	4,876	4,071	(4,071)	0	0	0	0	0	
537000 375300	Air Products Income	2,197,020	2,412,459	2,390,156	903,247	1,293,137	2,196,384	2,250,000	2,250,000	2,377,076	127,076	
537000 376100	Street Light System Income	0	0	0	154,890	202,880	357,770	405,600	405,600	405,600	0	
TOTAL OPERATING REVENUES		26,094,865	26,826,170	27,349,825	12,663,144	15,523,331	28,186,475	28,233,300	28,233,300	28,200,757	(32,543)	
OPERATING EXPENSES												
PERSONNEL SERVICES												
535300 411140	Plant Labor	471,148	533,499	519,038	251,748	241,941	493,689	493,689	493,689	509,723	16,034	
535300 411141	Echo Hydro Labor	11,222	14,836	13,006	8,777	8,329	17,106	17,106	17,106	16,850	(256)	
535300 411142	PineView Hydro Labor	7,247	19,910	10,032	5,028	17,928	22,956	22,956	22,956	12,997	(9,959)	
535300 411150	Transmission Labor	10,401	39,214	15,980	6,462	38,753	45,215	45,215	45,215	20,703	(24,512)	
535300 411151	Hydro Transmission Labor	5,175	0	0	186	(186)	0	0	0	0	0	
535300 411152	Distribution Labor	1,196,750	1,216,147	1,116,714	513,198	888,278	1,401,476	1,401,476	1,401,476	1,445,697	44,221	
535300 411153	Street Light Labor	50,918	34,018	34,076	13,116	26,107	39,223	39,223	39,223	44,148	4,925	
535300 411154	Security Lighting Labor	487	0	3,922	267	(267)	0	0	0	5,082	5,082	
535300 411156	Special Equipment Labor	0	0	0	102	(102)	0	0	0	0	0	
535300 411157	PCB Disposal Labor	229	0	0	0	0	0	0	0	0	0	
535300 411158	Substation Labor	115,037	146,080	138,913	66,498	101,934	168,432	168,432	168,432	179,972	11,540	
535300 411159	SCADA Labor	38,547	17,511	15,295	5,072	15,118	20,190	20,190	20,190	19,816	(374)	
535300 411160	Communication Equipment Labor	2,201	461	1,283	0	531	531	531	531	1,662	1,131	
535300 411161	Traffic Signal Labor	7,541	16,314	6,840	2,024	16,786	18,810	18,810	18,810	8,861	(9,949)	
535300 411165	Meter Reading Labor	23,635	28,062	27,249	14,708	9,200	23,908	23,908	23,908	24,387	479	
535300 411166	Administrative Labor	477,441	483,225	489,368	241,709	278,553	520,262	520,262	520,262	529,973	9,711	
535300 411167	Engineering Labor	188,615	197,170	203,338	98,261	119,497	217,758	217,758	217,758	223,639	5,881	
535300 411169	Power Commission Allowance	4,779	4,929	5,057	2,682	2,831	5,513	5,513	5,513	5,513	0	
535300 413010	Fica Taxes	199,927	203,738	203,553	98,086	130,109	228,195	228,195	228,195	234,750	6,555	
535300 413020	Employee Medical Ins	480,349	547,692	538,091	288,051	317,148	605,199	605,199	605,199	656,698	51,499	
535300 413030	Employee Life Ins	14,924	15,137	14,964	7,103	9,854	16,957	16,957	16,957	17,457	500	
535300 413040	State Retirement & 401 K	359,239	529,204	402,767	244,359	303,769	548,128	548,128	548,128	564,587	16,459	
535300 413060	Unemployment Reimb	0	0	13,635	0	0	0	0	0	0	0	
535300 413100	Retired Employee Benefits	12,709	(1,090)	(5,004)	0	15,348	15,348	15,348	15,348	5,004	(10,344)	
535300 462180	Accrued Comp Time Exp	1,806	(939)	6,103	0	(1,082)	(1,082)	(1,082)	(1,082)	7,906	8,988	
535300 462190	Accrued Sick Leave Exp	9,477	(319)	1,547	0	(368)	(368)	(368)	(368)	2,004	2,372	
535300 462200	Accrued Vacation Expense	22,444	(9,255)	7,482	0	(10,671)	(10,671)	(10,671)	(10,671)	9,694	20,365	
535300 491640	WorkersCompPremiumCharge-ISF	81,345	84,006	82,497	40,193	47,910	88,103	88,103	88,103	90,646	2,543	
TOTAL PERSONNEL SERVICES		3,793,592	4,119,549	3,865,743	1,907,630	2,577,248	4,484,878	4,484,878	4,484,878	4,637,769	152,891	

Light & Power Budget (continued)

LIGHT & POWER												
Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change	
OPERATIONS & MAINTENANCE												
535300 415000	Employee Education Reimb	0	1,449	0	0	2,500	2,500	0	0	2,500	2,500	
535300 421000	Books Subscr & Mmbrshp	14,250	16,961	18,231	15,561	1,226	16,787	16,787	16,787	19,369	2,582	
535300 422000	Public Notices	2,333	2,379	9,679	326	7,124	7,450	7,450	7,450	9,950	2,500	
535300 423000	Travel & Training	32,044	29,604	38,149	11,447	46,553	58,000	58,000	58,000	69,300	11,300	
535300 423001	Education Benefit	4,842	3,378	5,874	9,614	4,104	13,718	12,150	12,150	12,425	275	
535300 423002	Travel Board Members	12,304	15,253	17,205	1,875	18,125	20,000	20,000	20,000	22,000	2,000	
535300 424000	Office Supplies	318	0	0	493	(493)	0	0	0	0	0	
535300 424001	Drafting	3,063	2,033	105	1,655	2,595	4,250	2,250	2,250	2,500	250	
535300 424002	Office & Warehouse	55,383	63,702	56,392	23,030	24,816	47,846	52,846	52,846	97,325	44,479	
535300 429300	Computer	38,103	47,221	39,439	29,905	27,106	57,011	80,861	80,861	163,363	82,502	
535300 431000	Profess & Tech Services	2,117	31,499	34,251	1,500	40,194	41,694	31,500	31,500	31,686	186	
535300 431001	Blue Stake & Location	2,873	3,713	3,101	1,914	9,086	11,000	9,000	9,000	10,000	1,000	
535300 431040	Bank & Investment Account Fees	0	17,458	18,088	9,525	8,475	18,000	18,000	18,000	18,000	0	
535300 431050	Credit Card Merchant Fees	112,713	89,522	88,785	46,450	43,550	90,000	126,000	126,000	100,000	(26,000)	
535300 431100	Legal And Auditing Fees	21,418	15,540	13,700	13,806	0	13,806	13,805	13,805	14,460	655	
535300 431400	Landfill Fees	813	879	1,109	655	545	1,200	1,200	1,200	1,500	300	
535300 445201	Safety Equipment	33,547	51,357	27,658	15,080	22,499	37,579	29,550	29,550	56,396	26,846	
535300 445202	Uniforms	16,376	21,532	23,255	24,272	10,728	35,000	35,000	35,000	35,000	0	
535300 448020	Demand Side Management Program	0	0	0	0	0	0	0	0	0	0	
535300 448610	Fuel Oil	(1,366)	54,703	0	0	0	0	0	0	0	0	
535300 448611	Natural Gas	759,585	838,692	957,672	789,170	301,681	1,090,851	710,000	710,000	921,411	211,411	
535300 448613	Plant	143,631	135,701	122,520	103,548	41,453	145,001	190,725	190,725	194,035	3,310	
535300 448614	Plant Equipment Repairs	76,194	26,487	35,297	24,080	316,644	340,724	559,990	559,990	475,936	(84,054)	
535300 448615	Plant Building Repairs	1,297	2,595	1,795	80	0	80	0	0	0	0	
535300 448616	Plant Storage Tank Fees	1,120	38,082	0	0	0	0	0	0	0	0	
535300 448620	Power Purch CRSP	3,534,608	3,562,417	3,531,615	1,427,864	2,211,113	3,638,977	3,638,977	3,638,977	3,635,977	(3,000)	
535300 448621	Power Purch IPP	16,536	16,228	16,910	6,160	9,800	15,960	15,960	15,960	15,960	0	
535300 448622	Power Purch San Juan	1,856,610	1,880,344	2,052,193	740,324	1,623,783	2,364,107	2,364,107	2,364,107	2,341,627	(22,480)	
535300 448626	Power Purch UAMPS (Pool etc)	6,696,604	6,400,483	6,456,231	3,248,922	3,257,350	6,506,272	7,325,789	7,325,789	7,336,796	11,007	
535300 448627	Echo Hyrdo	158,977	278,001	154,438	135,600	246,290	381,890	462,334	462,334	400,500	(61,834)	
535300 448628	Pineview Hydro	84,357	125,065	125,226	54,367	129,094	183,461	183,461	183,461	193,627	10,166	
535300 448630	Transmission	9,387	223,131	27,287	7,818	25,000	32,818	100,000	100,000	25,000	(75,000)	
535300 448631	Hyrdo Transmission	15,093	15,726	18,115	17,002	19,039	36,041	36,041	36,041	86,041	50,000	
535300 448632	Distribution	926,844	1,051,020	932,164	500,483	787,137	1,287,620	1,287,620	1,287,620	1,152,580	(135,040)	
535300 448633	Street Light	36,754	29,402	52,692	215,381	235,942	451,323	205,000	205,000	346,000	141,000	
535300 448634	Security Lighting	0	0	3,380	1,525	207	1,732	1,000	1,000	1,000	0	

Light & Power Budget (continued)

LIGHT & POWER			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar
Account Number	Account Description	2016	2017	2018	Actual	Estimate	2019 Est.	2019 Budget	2019 Budget	2020 Budget	Change	
535300 448635	Vehicles	63,793	82,168	62,725	33,290	32,703	65,993	95,500	95,500	95,500	0	
535300 448636	Special Equipment	20,889	34,994	41,119	12,703	42,130	54,833	46,980	46,980	26,650	(20,330)	
535300 448637	Transformers	146,712	240,486	192,303	99,166	120,834	220,000	220,000	220,000	220,000	0	
535300 448638	PCB Disposal	2,735	8,482	3,402	5,972	4,266	10,238	3,500	3,500	10,000	6,500	
535300 448639	Substation	30,674	25,986	195,555	19,596	91,802	111,398	151,838	151,838	111,838	(40,000)	
535300 448640	SCADA	170,506	11,475	13,710	0	42,000	42,000	48,000	48,000	51,000	3,000	
535300 448641	Communication Equipment	37,794	34,625	37,357	18,233	88,257	106,490	48,836	48,836	49,266	430	
535300 448642	Traffic Signal	109	440	32	185	0	185	0	0	0	0	
535300 448643	Easements	10	10	578	0	0	0	1,000	1,000	1,000	0	
535300 448650	Meters	40,118	47,529	68,391	37,098	42,118	79,216	97,000	97,000	120,350	23,350	
535300 448700	Power Purch FdInTrff Residentl	0	0	2,697	3,050	(3,050)	0	0	0	0	0	
535300 448730	Power Purch NetMeter Residentl	0	0	46,172	39,617	(39,617)	0	0	0	0	0	
535300 448740	Power Purch NetMeter SmallComl	0	0	873	615	(615)	0	0	0	0	0	
535300 448750	Power Purch NetMeter LargeComl	0	0	19	6	(6)	0	0	0	0	0	
535300 451100	Insurance & Surety Bonds	134,257	144,063	137,078	144,189	0	144,189	146,945	146,945	146,945	0	
535300 461000	Miscellaneous Expense	4,168	9,772	9,634	9,065	10,935	20,000	20,000	20,000	21,000	1,000	
535300 466000	Contingency	0	0	0	0	0	0	657,246	657,246	580,829	(76,417)	
535300 491150	Admin Services Reimbursement	357,000	391,571	449,105	236,633	236,633	473,265	473,265	473,265	492,714	19,449	
TOTAL OPERATIONS & MAINTENANCE			15,677,489	16,123,155	16,143,306	8,138,849	10,141,656	18,280,505	19,605,513	19,605,513	19,719,356	113,843
TOTAL OPERATING EXPENSES			19,471,081	20,242,704	20,009,049	10,046,479	12,718,904	22,765,383	24,090,391	24,090,391	24,357,124	266,733
EARNINGS (LOSS) FROM OPERATIONS			6,623,783	6,583,466	7,340,775	2,616,665	2,804,427	5,421,092	4,142,909	4,142,909	3,843,633	(299,276)
NON-OPERATING REVENUES (EXPENSES)												
533000 335000	Federal Bnd Intrst Subsidy	257,027	248,675	238,059	80,453	150,455	230,908	230,908	230,908	220,177	(10,731)	
536000 363015	Sales Tax Vendor Discount	12,343	13,043	13,233	7,441	6,903	14,344	12,000	12,000	12,000	0	
536000 369000	Sundry Revenues	129,713	61,930	92,689	37,810	52,125	89,935	65,811	65,811	65,811	0	
536010 361000	Interest & Investment Earnings	293,198	305,428	381,017	213,881	106,200	320,081	236,810	236,810	349,751	112,941	
536010 361010	Interest Inc Rate Stabilize	61,517	78,774	115,183	58,473	28,891	87,364	81,558	81,558	111,015	29,457	
536010 361012	Interest Inc UAMPS	4,519	5,531	6,753	4,306	4,415	8,721	5,000	5,000	5,000	0	
536010 361014	Interest Inc 2010 Bond	3,550	5,778	9,007	8,926	7,279	16,205	10,000	10,000	10,000	0	
536010 361200	InvestmntUnrealized(Gain)/Loss	(45,997)	(111,410)	(216,953)	0	0	0	0	0	0	0	
536020 364000	Gain on Fixed Asset Sales	7,147	0	93,606	16,147	0	16,147	25,000	25,000	30,500	5,500	
537000 369020	Income From Uncoll Accts	9,684	7,366	9,407	3,497	3,675	7,172	6,000	6,000	6,000	0	
535300 452300	Uncollectible Accounts	(66,862)	(38,771)	(52,264)	(24,560)	(25,804)	(50,364)	(80,000)	(80,000)	(80,000)	0	
535300 453101	Interest Exp Customer Deposits	(5,239)	(8,576)	(13,550)	(10,337)	(10,581)	(20,918)	(13,350)	(13,350)	(18,000)	(4,650)	
535300 453600	Loss-Deleted Fixed Assets	(27,498)	(151,304)	0	(95,658)	0	(95,658)	0	0	0	0	
535300 481000	Prinicipal on Bonds	(655,000)	(665,000)	(675,000)	(690,000)	0	(690,000)	(690,000)	(690,000)	(705,000)	(15,000)	
535300 482000	Interest on Bonds	(612,396)	(593,242)	(570,799)	(187,649)	(361,739)	(549,388)	(549,388)	(549,388)	(521,623)	27,765	
535300 483500	Arbitrage Compliance Fees	(2,550)	0	0	0	0	0	0	0	0	0	
535300 484000	Paying Agents Fees	(3,011)	(3,000)	(3,000)	(3,200)	0	(3,200)	(3,200)	(3,200)	(3,250)	(50)	
NON-OPERATING REVENUES - NET			(639,856)	(844,778)	(572,612)	(580,469)	(38,182)	(618,651)	(662,851)	(662,851)	(517,619)	145,232
EARNINGS (LOSS) BEFORE CAPITAL AND TRANSFERS			5,983,927	5,738,688	6,768,163	2,036,196	2,766,245	4,802,441	3,480,058	3,480,058	3,326,014	(154,044)

Light & Power Budget (continued)

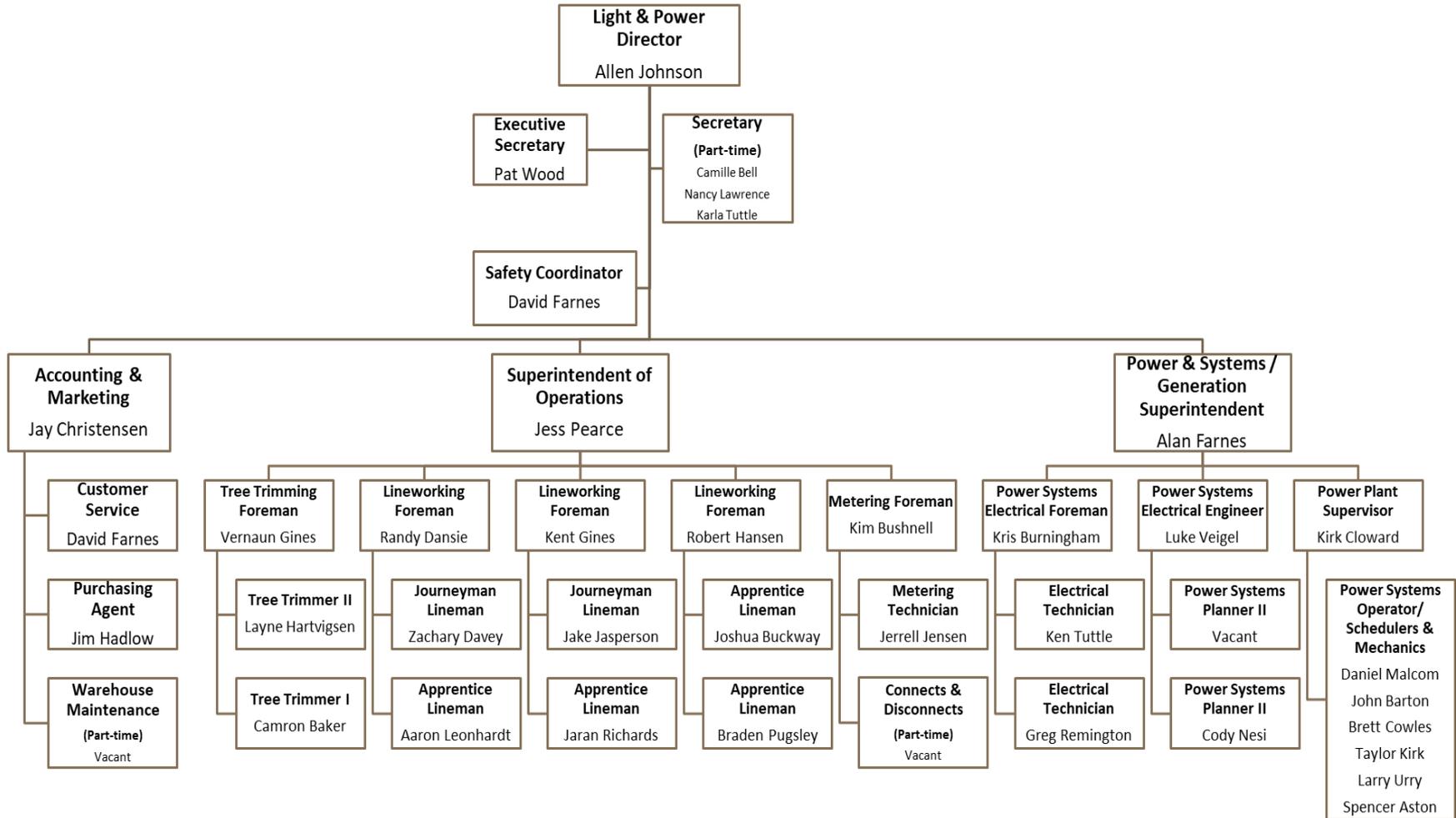
LIGHT & POWER											
Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change
CAPITAL EXPENSES											
535300 471100	Land	252,268	0	519,065	0	0	0	0	0	0	0
535300 472100	Buildings	2,456,059	287,697	54,141	0	100,000	100,000	430,000	430,000	500,000	70,000
535300 473135	Dist System	0	0	0	0	0	0	200,000	200,000	200,000	0
535300 473140	Dist Street Lights	0	0	0	0	557,000	557,000	602,000	602,000	60,000	(542,000)
535300 474505	M&E Plant	0	541,868	0	0	0	0	0	0	0	0
535300 474515	M&E Echo	0	0	0	0	100,000	100,000	500,000	500,000	500,000	0
535300 474600	Vehicles	111,417	239,878	332,824	97,597	165,750	263,347	240,000	240,000	365,000	125,000
535300 474710	CIP 01 138KV Trans Substation	0	26,189	3,731,060	49,181	1,744,098	1,793,279	3,000,000	3,000,000	0	(3,000,000)
535300 474715	CIP 01 138KVTransSubstationLbr	0	1,270	118,378	58,645	10,517	69,162	0	0	0	0
535300 474740	CIP 04 Trans Sys Ph7 NWSUB-REC	0	51,059	608,055	0	0	0	0	0	0	0
535300 474745	CIP 04 TransSysPh7NWSUB-REC Lbr	0	0	5,532	0	0	0	0	0	0	0
535300 474755	CIP 05 Trans Sys ??? Labor	0	0	0	272	0	272	0	0	0	0
535300 474775	CIP 07 Trans Sys ??? Labor	0	655	0	0	0	0	0	0	0	0
535300 474780	CIP 08 Dist Sub SW Sub	3,206,286	124,987	0	0	0	0	0	0	0	0
535300 474785	CIP 08 Dist Sub SW Sub Labor	132,192	35,535	0	0	0	0	0	0	0	0
535300 474790	CIP 09 Dist Sub NW Substation	0	0	0	0	0	0	0	0	1,500,000	0
535300 474810	CIP 11 Dist Sys Feeder#573-#676	0	0	15,418	0	0	0	0	0	0	0
535300 474820	CIP 12 Dist Sys Feeder #575	0	0	286,303	94,077	355,923	450,000	450,000	450,000	550,000	100,000
535300 474825	CIP 12 Dist Sys Feeder#575 Lbr	0	0	58,803	24,915	0	24,915	0	0	0	0
535300 474830	CIP 13 Dist Sys 1209 N. Main	0	0	2,031	1,484	0	1,484	110,000	110,000	0	(110,000)
535300 474840	CIP 14 Dist Sys KellerProperty	0	0	9,916	85,587	22,000	107,587	170,000	170,000	100,000	(70,000)
535300 474845	CIP 14 Dist Sys KellerPropLbr	0	0	2,570	22,190	2,053	24,243	0	0	0	0
535300 474850	CIP 15 Dist Sys Feeder#37?East	0	0	0	111,928	50,000	161,928	250,000	250,000	430,000	180,000
535300 474855	CIP 15 Dist Sys Feeder#37E.Lbr	0	0	0	4,048	0	4,048	0	0	0	0
535300 474860	CIP 16 Dist Sys 400 N Pump	0	0	0	13,907	0	13,907	57,500	57,500	0	(57,500)
535300 474865	CIP 16 Dist Sys 400 N Pump Lbr	0	0	0	2,760	0	2,760	0	0	0	0
535300 474870	CIP 17 Dist Sys Feeder-Intr-Tie	0	0	10,366	95,408	150,750	246,158	510,000	510,000	171,000	(339,000)
535300 474875	CIP 17 DistSysFeeder-Intr-TLbr	0	0	0	2,423	0	2,423	0	0	0	0
535300 474880	CIP 18 Dist Sys Hannah H. Pump	0	0	0	0	61,000	61,000	61,000	61,000	0	(61,000)
535300 474890	CIP 19 Dist Sys Feeder #37? W.	0	0	0	0	10,000	10,000	60,000	60,000	130,000	70,000
535300 474900	CIP 20 Dist Sys Photovoltaic & Battery System	0	0	0	33,067	0	33,067	0	0	200,000	200,000
535300 474905	CIP 20 Dist Sys Photovoltaic & Battery System labor	0	0	0	10,874	0	10,874	0	0	0	0
535300 474910	CIP 21 Dist Sys 1940 S 200 W	0	0	0	22,591	0	22,591	0	0	0	0
535300 474915	CIP 21 Dist Sys 1940S 200W Lbr	0	0	0	4,259	0	4,259	0	0	0	0
535300 474930	CIP 23 Dist Sys Alpha Graphics	0	0	0	0	261,200	261,200	0	0	0	0
535300 474940	CIP 24 Dist Sys Stoker Plaza	0	0	0	0	50,000	50,000	0	0	0	0
TOTAL CAPITAL EXPENSES		6,158,221	1,309,137	5,754,463	735,213	3,640,292	4,375,505	6,640,500	6,640,500	4,706,000	(1,934,500)

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

Light & Power Budget (continued)

LIGHT & POWER											
Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change
Accrual Accounting Adjustments											
535300 454800	Depreciation Expense	2,181,649	2,205,333	2,307,809	0	0	0	0	N/A	N/A	N/A
535300 454900	Amortization Expense	0	0	1,212,235	0	1,212,235	1,212,235	0	1,250,000	1,212,235	
535300 496000	Fixed Assets Adjustments	(6,207,965)	(1,290,009)	(5,733,752)	0	0	0	0	N/A	N/A	N/A
535300 496100	Bond Principal Pmt Adjustment	(645,000)	(665,000)	(675,000)	(690,000)	0	(690,000)	0	N/A	N/A	N/A
Total Accrual Accounting Adjustments		(4,671,316)	250,325	(2,888,709)	(690,000)	1,212,235	522,235	0	1,250,000	1,212,235	1,212,235
TOTAL POWER EXPENSES		22,330,543	23,262,060	24,189,415	11,103,096	17,969,555	29,072,650	32,066,829	33,316,829	31,603,232	(463,597)
LIGHT & POWER											
Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		4,497,021	4,179,226	3,902,409	1,990,983	(2,086,281)	949,172	(3,160,442)	(4,410,442)	(2,592,221)	568,221
OPERATING TRANSFERS IN (OUT)											
538000 389010	Use Of Retained Earnings	0	0	0	325,132	3,210,503	3,535,635	5,732,000	6,982,000	5,193,235	(538,765)
535300 492000	Transfer To General Fund	(2,356,958)	(2,357,317)	(2,452,437)	(1,331,164)	(1,132,039)	(2,463,203)	(2,490,000)	(2,490,000)	(2,490,000)	0
535300 492560	Add To Rate Stabilization Rsrv	0	0	0	(57,428)	(36,402)	(93,830)	(81,558)	(81,558)	(111,014)	(29,456)
TOTAL OPERATING TRANSFERS IN (OUT)		(2,356,958)	(2,357,317)	(2,452,437)	(1,063,460)	2,042,062	978,602	3,160,442	4,410,442	2,592,221	(568,221)
NET EARNINGS (LOSS)		2,140,063	1,821,909	1,449,972	927,523	(44,219)	1,927,774	0	0	(0)	(0)

Light & Power Organizational Chart



Golf Fund

OVERVIEW

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

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

Budget and Financial Structure

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

Programs

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

Admissions and Fees (Revenues)

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

Golf Fund (continued)

OVERVIEW (continued)

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

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

Expenses

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

Employees

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

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

The golf shop (inside) operation uses approximately 10,000 seasonal employee hours for operational and program duties. The total number of golf shop staff at peak season is approximately 20. These workers provide service as apprentice professionals, starters, golf course player assistants and cart service employees.

Golf Fund (continued)

OVERVIEW (continued)

Operational Expenses

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

Capital Expenses

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

GOALS & PROJECTS

As golf professionals and course superintendents it was agreed upon by all that the keys to success for the 2018-2019 season would be outstanding course conditions, outstanding customer service, and constant communication between professional and superintendent staffs.

Golf Professionals/Clubhouse Staff Goals

Provide the highest possible level of golf programs and golf facilities to Bountiful City residents and others

Provide the highest possible level of customer relations and experience to Bountiful Ridge patrons

Continue recruiting/increasing sponsors for Men's Association tournaments

Attract new golfers/tournaments through increased marketing

Increase rounds/revenue in non- peak time hours

Weekly meetings/communication with superintendents and daily communication as needed

Work toward increasing men's, women's and senior association weekly participation

Increase social media presence to Bountiful Ridge patrons

Update/enhance website with a front page golf course flyover

Golf Fund (continued)

GOALS & PROJECTS (continued)

Golf Professionals/Clubhouse Staff Projects

Golf Professionals will continue with aggressive marketing in attracting and retaining group and corporate golf events and outings

Explore new marketing potentials to help attract new golfers and increase revenue.

We will be reaching out to area businesses offering Men's Association sponsorship opportunities

Coordinate and promote summer Bountiful Ridge Block Party in conjunction with Clubs for Kids activity

Golf Professionals will continue with the training/education clubhouse staff members in new ways to provide the highest level of customer service to our patrons

Continue in the promoting and building of strong programs including local men's and women's golf associations, and a strong junior golf program

Golf Professionals will continue to be actively involved in the PGA organization and remain proactive in attending PGA education and training seminars

Research/implement programs and opportunities to increase non peak time play

Evaluate feasibility of indoor golf simulator

Plan, coordinate, and conduct new State Senior 4-ball event (new for 2019)

Develop and implement plan for increased social media presence

Superintendents/Maintenance Staff Goals

Remove any and all dead, damaged, dangerous, or unsightly trees

Train new staff to operate machinery for an easier transition when employees move on

Train a crew lead or foreman to help oversee projects

Continue Improvements on shop and irrigation system

Superintendents/Maintenance Staff Projects

Continue growing in the damaged greens and surrounds

Level tee boxes in need of repair (#2 white tee, #3 white tee, #5 white tee)

Renovate bunkers on holes 10-15

Core aerate all fairways, tees, and approaches

Plan a complete renovation of on-course restrooms

Continue controlling poa-annua seedheads aggressively on greens

Golf Fund (continued)

LINE-ITEM HIGHLIGHTS

Personnel Services Expenses

Acct# 555500-411000 Salaries-Perm Employees

Budgeted an increase of \$10,905 due to eligible merit raise increases

Acct. # 555500-413010 Fica Taxes

Budgeted an increase of \$834 due to increase in Fica taxes.

Acct# 555500-413020 Employee Medical Insurance

Budgeted an increase of \$13,504 due to increase in staff's medical insurance costs.

Acct# 555500-413030 Employee Life Insurance

Budgeted an increase of \$63 due to increased cost of employee life insurance

Acct. # 555500-413040 State Retirement & 401K

Budgeted an increase of \$2,080 due to increase in State retirement increases

Acct.# 555500-413100 Retired Employee Benefits

Budget a decrease of \$980 due to decrease in retired employee benefits

Acct. # 555500-491640 Workers Comp. Premium Charge

Budgeted an increase of \$218 due to increase in Workers Comp. Charges

Golf Fund (continued)

LINE-ITEM HIGHLIGHTS (continued)

Acct# 555500-426100 Special Projects

Budgeted an increase of \$13,500 to help with costs of renovating bunkers on 6 holes and several tees boxes

Acct.# 555500-42700 Utilities Budgeted an increase of \$3,000 due to recent trends and projections based on our past year

Acct# 555500-431100 Legal and Auditing Fees

Budgeted a decrease of \$12 due to decreased auditing costs city wide

Acct# 555500-491150 Admin Services Reimbursement

Budgeted an increase of \$93,870 due to increased cost of service to golf enterprise fund. This transfer is made for the purpose of reimbursing the General Fund of the city for services provided to the Enterprise Funds. Those services include such things as payroll/employee benefits, accounting, budgeting, legal, insurance, billing/customer service and other professional services provided by department staff members of the General Fund. The transfer amounts were recently restudied and revised to ensure their accuracy and adequacy for cost recovery in services provided. These transfer amounts will be periodically restudied and revised for this purpose in future years.

Capital Expenses

Acct# 555500-473100 Improvements Other than Buildings

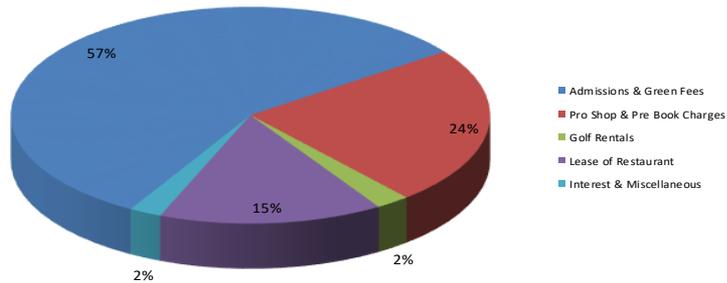
Budgeted an increase of \$50,000 for work to be done on our on-course restroom including: replacing pipe, re-flooring, new fixtures including: sinks, urinals, toilets, and stalls, also painting inside and out.

Acct# 555500-474500 Machinery & Equipment

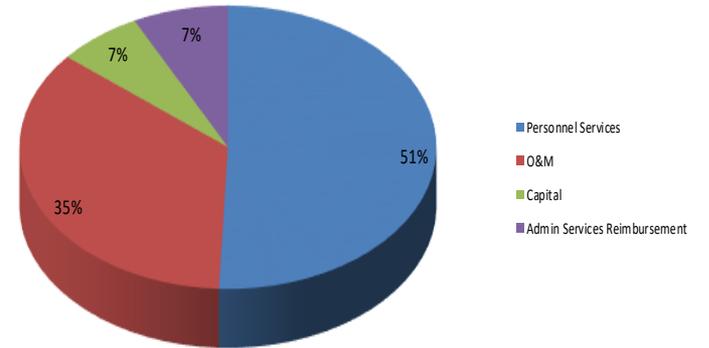
Budgeted an increase of \$30,000 for the purchase of new tee mowers.

Golf Budget Graphs

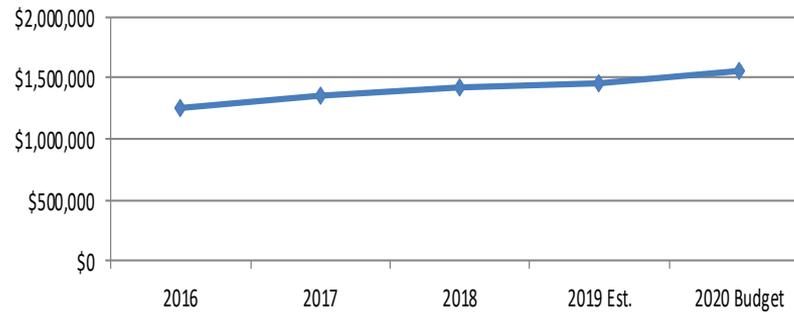
FY 2019-2020 Golf Revenues



FY 2019-2020 Golf Expenses



**Budget History
(Less Capital)**



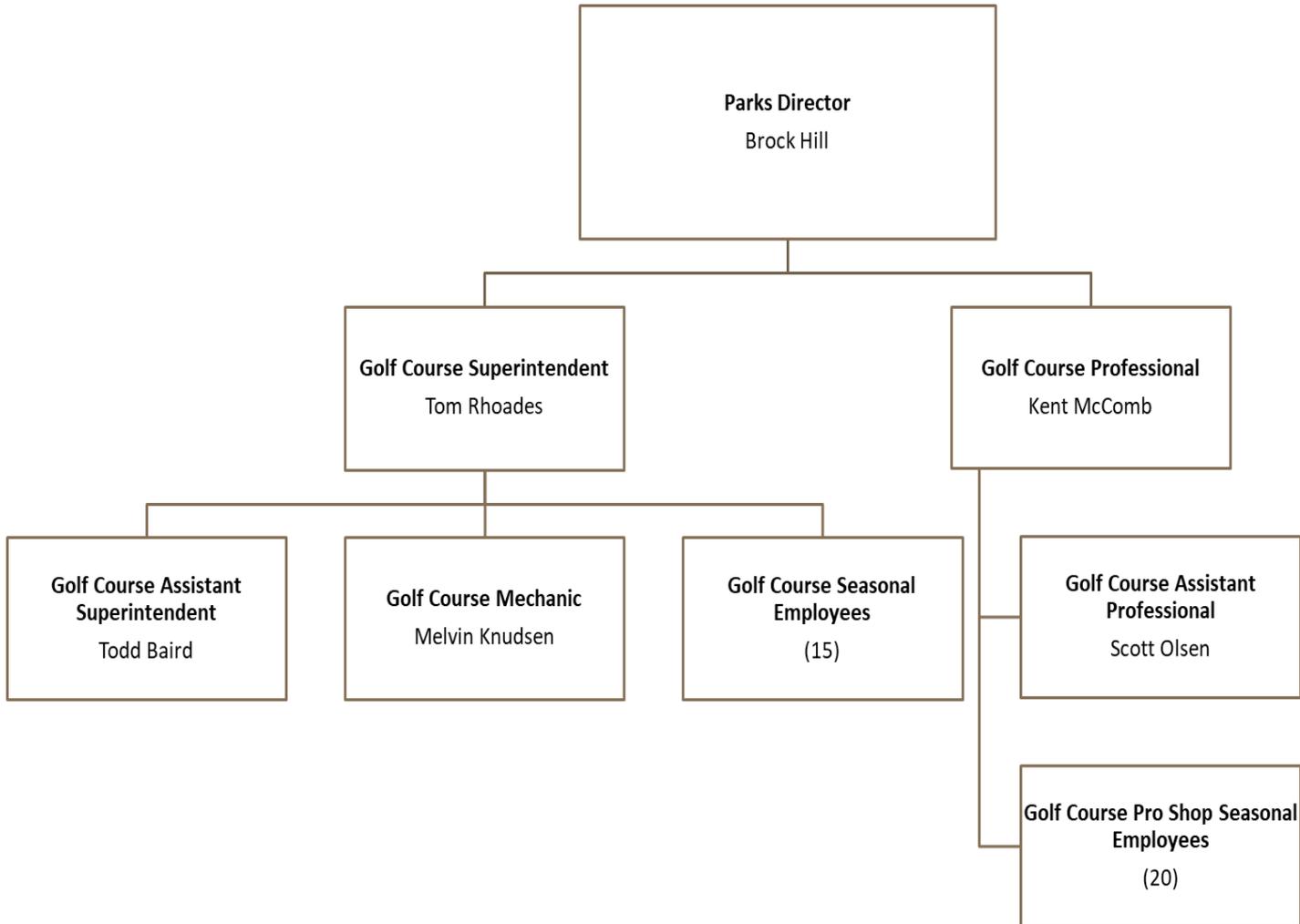
Golf Budget

	GOLF COURSE		Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar
	Account Number	Account Description	2016	2017	2018	Actual	Estimate	2019 Est.	2019 Budget	2019 Budget	2020 Budget	Change
5	OPERATING REVENUES											
6	557020 347100	Admissions & Green Fees	802,203	799,726	782,895	338,513	268,420	606,933	825,000	825,000	825,000	0
7	557020 347455	Prebook Admin Charges	9,849	9,108	3,727	0	0	0	0	0	0	0
8	557030 362300	Rent Of Golf Carts	321,626	323,675	320,839	136,082	113,310	249,392	345,000	345,000	345,000	0
9	557030 362320	Pro Shop Equipment Rentals	6,602	7,016	6,956	3,316	2,321	5,637	6,500	6,500	6,500	0
10	557030 362400	Lease Of Restaurant	29,291	27,942	25,693	11,000	14,000	25,000	27,000	27,000	27,000	0
11	557040 347450	Pro Shop Sales	211,153	212,425	224,760	149,689	55,657	205,346	220,000	220,000	220,000	0
12	TOTAL OPERATING REVENUES		1,380,724	1,379,892	1,364,871	638,600	453,708	1,092,308	1,423,500	1,423,500	1,423,500	0
13	OPERATING EXPENSES											
14	PERSONNEL SERVICES											
15	555500 411000	Salaries - Perm Employees	349,223	368,381	359,891	164,838	190,879	355,717	383,892	383,892	394,797	10,905
17	555500 412100	Temp Employees - Grounds	114,656	126,636	116,164	66,390	54,000	120,390	121,000	121,000	121,000	0
18	555500 412200	Temp Employees - Pro Shop	92,638	86,488	90,014	49,433	46,550	95,983	97,000	97,000	97,000	0
19	555500 413010	Fica Taxes	41,788	43,741	42,680	21,175	20,937	42,112	46,045	46,045	46,879	834
20	555500 413020	Employee Medical Ins	62,814	65,126	60,872	30,291	34,560	64,851	78,759	78,759	92,263	13,504
21	555500 413030	Employee Life Ins	1,875	1,921	1,936	895	1,026	1,921	2,191	2,191	2,254	63
22	555500 413040	State Retirement & 401 K	42,702	70,488	46,954	29,513	28,993	58,506	73,016	73,016	75,096	2,080
23	555500 413060	Unemployment Reimb	1,566	0	0	0	0	0	0	0	0	0
24	555500 413100	Retired Employee Benefits	1,459	(170)	(782)	0	782	782	1,762	1,762	782	(980)
25	555500 462180	Accrued Comp Time Exp	810	(503)	(19)	0	0	0	0	0	0	0
26	555500 462190	Accrued Sick Leave Exp	2,719	386	545	0	0	0	0	0	0	0
27	555500 462200	Accrued Vacation Expense	4,515	3,100	7,107	0	0	0	0	0	0	0
28	555500 491640	WorkersCompPremiumCharge-ISF	11,141	11,657	11,352	5,630	4,010	9,640	12,038	12,038	12,256	218
29	TOTAL PERSONNEL SERVICES		727,906	777,249	736,714	368,165	381,737	749,902	815,703	815,703	842,327	26,624
30	OPERATIONS & MAINTENANCE											
31	555500 421000	Books Subscr & Mmbrshp	2,218	2,463	1,793	150	2,050	2,200	2,500	2,500	2,500	0
33	555500 422000	Public Notices	2,640	2,724	2,145	1,217	1,120	2,337	2,700	2,700	2,700	0
34	555500 422100	Advertising & Marketing	0	0	0	0	0	0	0	0	10,000	10,000
35	555500 423000	Travel & Training	3,865	3,133	2,976	1,505	1,940	3,445	3,500	3,500	3,500	0
36	555500 424000	Office Supplies	1,840	2,223	1,910	278	1,780	2,058	2,500	2,500	2,500	0
37	555500 425000	Equip Supplies & Maint	56,564	47,998	52,489	25,563	19,000	44,563	52,500	52,500	52,500	0
38	555500 425100	Special Equip Maintenance	49,233	55,923	61,071	47,107	6,925	54,032	56,000	56,000	56,000	0
39	555500 426000	Bldg & Grnd Suppl & Maint	116,183	125,600	109,049	70,580	29,000	99,580	106,000	106,000	106,000	0
40	555500 426100	Special Projects	10,283	31,388	25,646	52,004	20,000	72,004	27,500	107,500	41,000	13,500
41	555500 427000	Utilities	72,648	85,764	86,365	48,083	37,760	85,843	82,000	82,000	85,000	3,000
42	555500 428000	Telephone Expense	5,563	4,543	5,092	2,654	2,447	5,101	5,300	5,300	5,300	0
43	555500 429300	Computer Hardware	1,139	1,139	1,190	1,190	0	1,190	1,190	1,190	1,190	0
44	555500 431000	Profess & Tech Services	0	1,586	7,316	7,200	0	7,200	7,200	7,200	7,200	0
45	555500 431040	Bank & Investment Account Fees	0	2,429	1,729	1,042	500	1,542	1,500	1,500	1,500	0
46	555500 431050	Credit Card Merchant Fees	27,882	31,119	33,489	22,342	11,000	33,342	34,000	34,000	34,000	0
47	555500 431100	Legal And Auditing Fees	1,276	750	746	620	0	620	620	620	608	(12)
48	555500 431400	Landfill Fees	66	30	0	20	80	100	100	100	100	0

Golf Budget

1 GOLF COURSE												
		Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	
3 Account Number		2016	2017	2018	Actual	Estimate	2019 Est.	2019 Budget	Fiscal Year	2020 Budget	Change	
4 Account Description												
5	555500 448000	12,195	10,966	11,927	7,098	3,000	10,098	11,000	11,000	11,000	0	
6	555500 448220	5,238	8,704	9,808	1,754	10,500	12,254	13,000	13,000	13,000	0	
7	555500 448240	128,625	130,183	143,079	37,293	98,000	135,293	139,000	139,000	139,000	0	
8	555500 451100	9,944	10,415	10,945	10,993	0	10,993	10,945	10,945	10,945	0	
9	555500 461000	1,491	1,155	741	375	600	975	1,000	1,000	1,000	0	
10	555500 463000	(23)	(225)	7	(55)	0	(55)	0	0	0	0	
11	555500 491150	24,000	25,193	110,700	58,452	58,452	116,904	29,226	117,226	123,096	93,870	
12	TOTAL OPERATIONS & MAINTENANCE	532,872	585,201	680,213	397,463	304,154	701,617	589,281	757,281	709,639	120,358	
14	TOTAL OPERATING EXPENSES	1,260,778	1,362,450	1,416,927	765,628	685,891	1,451,519	1,404,984	1,572,984	1,551,966	146,982	
16	EARNINGS (LOSS) FROM OPERATIONS	119,946	17,442	(52,056)	(127,028)	(232,183)	(359,211)	18,516	(149,484)	(128,466)	(146,982)	
18	NONOPERATING REVENUES (EXPENSES)											
19	555500 453600	0	0	1,000	0	0	0	0	0	0	0	
20	556010 361000	26,431	29,336	36,248	19,379	12,000	31,379	29,000	29,000	29,000	0	
21	556010 361200	(3,782)	(8,341)	(17,397)	0	0	0	0	0	0	0	
22	556020 364000	1,135	0	0	0	0	0	0	0	0	0	
23	556000 369000	4,293	11,655	2,654	2,250	400	2,650	3,000	3,000	3,000	0	
24	NONOPERATING REVENUES - NET	28,076	32,649	22,504	21,629	12,400	34,029	32,000	32,000	32,000	0	
26	EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS	148,022	50,091	(29,552)	(105,399)	(219,783)	(325,182)	50,516	(117,484)	(96,466)	(146,982)	
28	CAPITAL PROJECTS											
29	555500 473100	54,812	1,195	0	0	0	0	0	0	50,000	50,000	
30	555500 474500	60,948	57,460	53,597	14,705	0	14,705	30,000	30,000	60,000	30,000	
31	TOTAL GOLF COURSE - CAPITAL PROJECTS	115,760	58,655	53,597	14,705	0	14,705	30,000	30,000	110,000	80,000	
32	<i>Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.</i>											
35	Accrual Accounting Adjustments											
36	555500 454800	178,917	178,921	151,815	0	0	0	0	60,000	N/A	N/A	
37	555500 496000	(91,552)	(57,460)	(53,597)	0	0	0	N/A	N/A	N/A	N/A	
38	Total Accrual Accounting Adjustments	87,365	121,461	98,218	0	0	0	0	60,000	0	0	
40	TOTAL GOLF EXPENSES	1,463,903	1,542,566	1,568,742	780,333	685,891	1,466,224	1,434,984	1,662,984	1,661,966	226,982	
42	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS	(55,103)	(130,025)	(181,367)	(120,104)	(219,783)	(339,887)	20,516	(207,484)	(206,466)	(226,982)	
44	OPERATING TRANSFERS IN (OUT)											
45	555500 492100	0	0	0	(10,258)	0	(10,258)	(20,516)	(20,516)	0	20,516	
46	558000 389010	0	0	0	0	0	0	0	228,000	206,466	206,466	
47	TOTAL OPERATING TRANSFERS IN (OUT)	0	0	0	(10,258)	0	(10,258)	(20,516)	207,484	206,466	226,982	
49	NET EARNINGS (LOSS)	(55,103)	(130,025)	(181,367)	(130,362)	(219,783)	(350,145)	0	0	0	0	

Golf Organizational Chart



Landfill Fund

OVERVIEW

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

GOALS & PROJECTS

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

LINE-ITEM HIGHLIGHTS

Operating Revenues and Personnel Services Expenditures

Acct# 577000- 377300 Gate Receipts

Increased \$27,000 in this account is due to a rate adjustment forecast and volume increase.

Acct# 577000- 377350 Governmental Collections

Increased \$2,000 in this account is due to actual historical usage and volume.

Acct# 575700 Personnel Services

Increased \$17,710 in these accounts is for employee merit increases, cola, and the increased cost of health insurance.

Landfill Fund (continued)

LINE-ITEM HIGHLIGHTS (CONTINUED)

Acct# 575700- 431000 Professional and Tech Services
Decrease \$18,000 in this account as Tier II Gas sampling is not required this year.

Acct#575700-431050 Credit Card Merchant Fees
Increased \$4,800 due to payments made by credit cards.

Acct# 575700- 455000 Closure/Post-Closure Exp.
Increased \$9,000 in this account. To be in accordance with State and Federal Regulations, Landfills must set aside funds for Closure and Post Closure. These funds are used to plan and provide for final cover placement, grading, gas control systems, final compaction, vegetation establishment, and long term care after closure. Projected amount for closure is \$2.2 million.

Acct# 575700- 462400 Contract Equipment
Increased \$10,000 for the grinding volume of green waste for composting.

Acct# 575700- 491150 Transfer to Administrative Services
Increased \$4,484 in the reimbursement to the City for the cost of services it provides to the Landfill Department Enterprise fund.

Acct# 576010- 369040 Interest Earnings N/R
Decreased \$7,768 for the repayment of an inter-departmental loan (Interest).

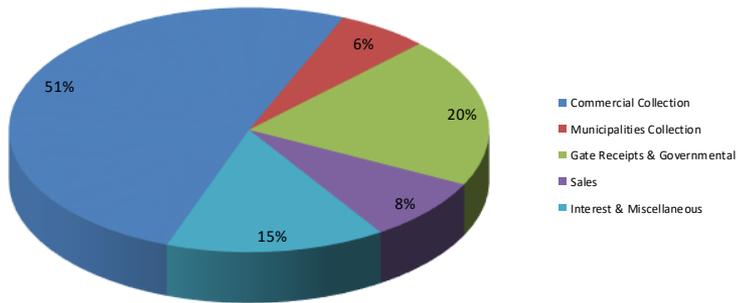
Acct# 575700- 474500 Machinery & Equipment
Increased \$850,000 Landfill Compactor purchase planned for this year.

Acct# 575700- 473100 Improvements Other Than Buildings
Decreased \$34,000 is for new pavement around scale house.

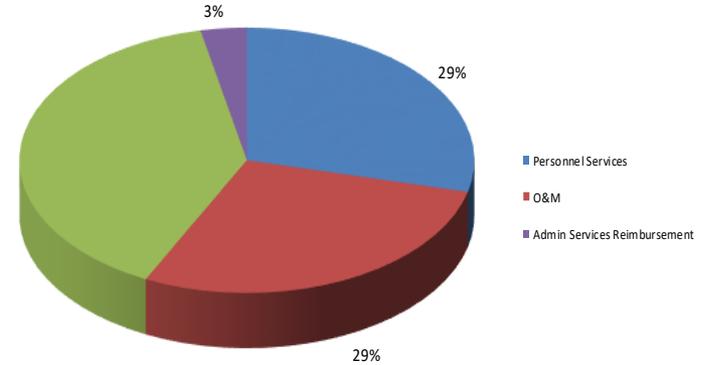
Acct# 575700-491000 Transfer To Other Funds
Increased \$240,485 to fund Recycling processing costs.

Landfill Budget Graphs

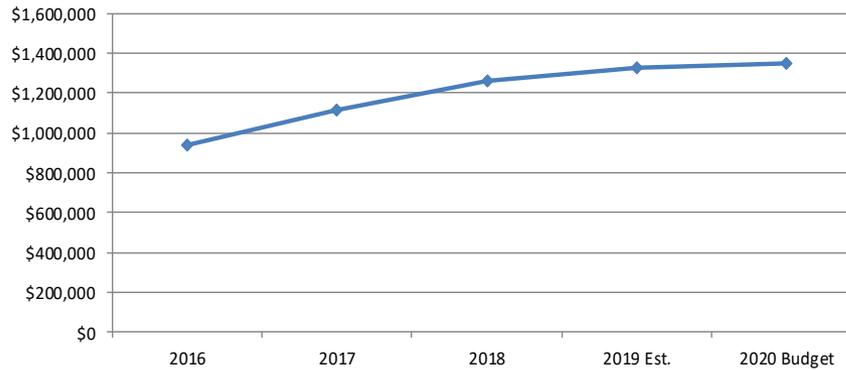
FY 2019-2020 Landfill Revenues



FY 2019-2020 Landfill Expense



**Budget History
(Less Capital)**



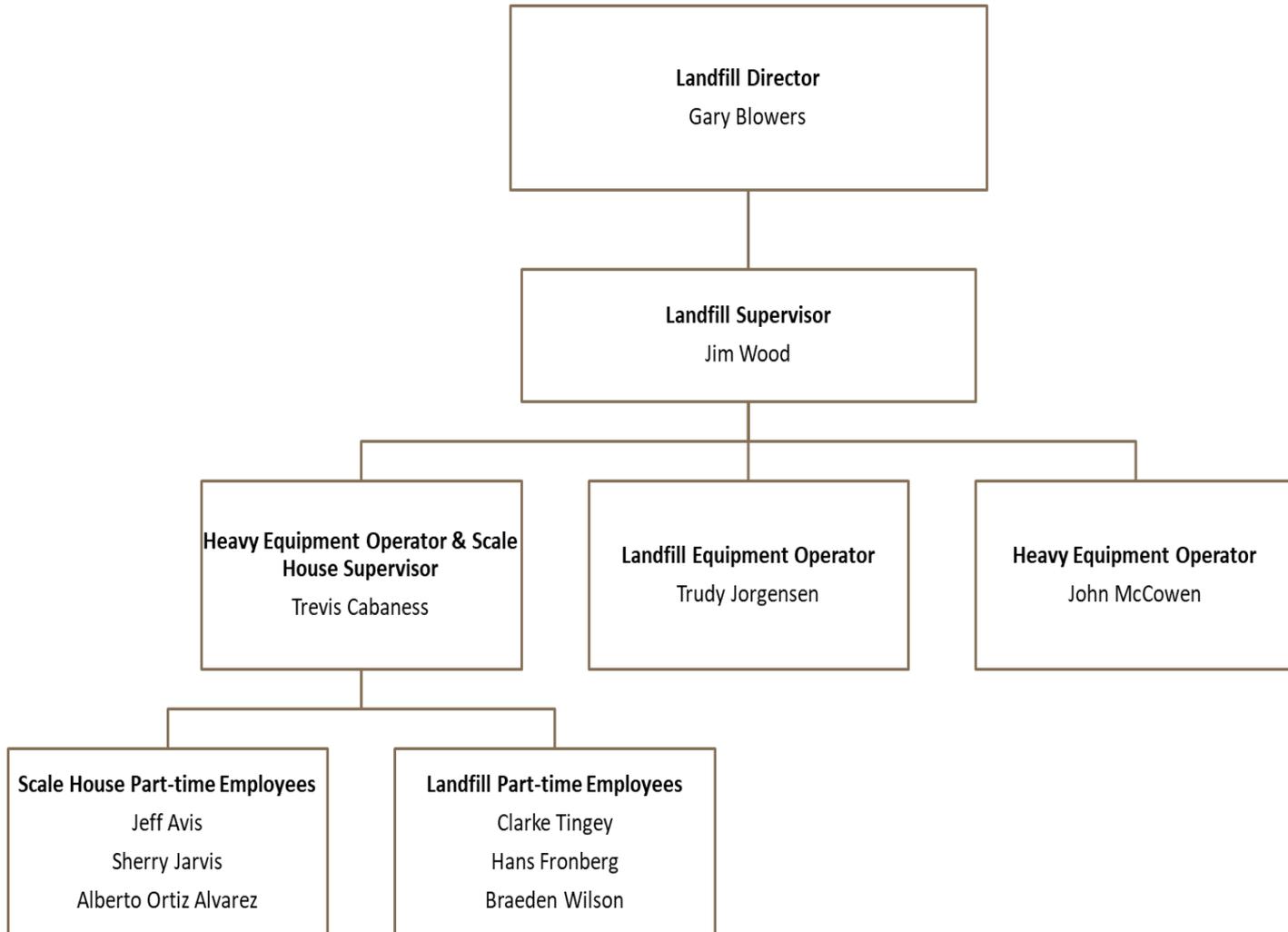
Landfill Budget

Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change
LANDFILL											
OPERATING REVENUES											
577000 377100	Commercial Collection	732,244	743,577	1,018,602	474,366	450,634	925,000	925,000	925,000	925,000	0
577000 377200	Municipalities Collection	115,244	117,025	117,357	48,787	63,213	112,000	112,000	112,000	112,000	0
577000 377300	Gate Receipts	253,539	258,817	412,445	246,668	103,332	350,000	323,000	323,000	350,000	27,000
577000 377350	Governmental Collections	3,978	4,191	12,454	8,970	1,030	10,000	8,000	8,000	10,000	2,000
576000 377500	Compost Sales	99,405	103,993	106,877	26,153	93,847	120,000	120,000	120,000	120,000	0
576000 377600	Wood Chips Sales	11,081	14,481	13,510	3,181	6,819	10,000	10,000	10,000	10,000	0
576000 377900	Salvage Sales	18,936	27,698	41,635	16,420	6,580	23,000	23,000	23,000	23,000	0
TOTAL OPERATING REVENUES		1,234,427	1,269,783	1,722,881	824,545	725,455	1,550,000	1,521,000	1,521,000	1,550,000	29,000
OPERATING EXPENSES											
PERSONNEL SERVICES											
575700 411000	Salaries - Perm Employees	233,206	244,799	293,443	146,183	167,873	314,056	314,056	314,056	327,136	13,080
575700 412000	Salaries-Temp & Part-Time	66,474	85,347	92,005	46,782	59,318	106,100	106,100	106,100	108,200	2,100
575700 413010	Fica Taxes	22,270	24,622	28,635	14,295	18,159	32,454	32,454	32,454	33,455	1,001
575700 413020	Employee Medical Ins	58,182	63,466	82,128	40,905	52,330	93,235	93,235	93,235	92,567	(668)
575700 413030	Employee Life Ins	1,368	1,449	1,736	840	1,191	2,031	2,031	2,031	2,107	76
575700 413040	State Retirement & 401 K	33,874	52,091	47,593	27,850	32,041	59,891	59,891	59,891	62,385	2,494
575700 413100	Retired Employee Benefits	975	(102)	(469)	0	1,177	1,177	1,177	1,177	469	(708)
575700 425300	Vehicle Allowance	4,105	4,092	4,092	1,884	2,197	4,081	4,081	4,081	4,081	0
575700 462180	Accrued Comp Time Exp	1,777	(445)	1,328	0	0	0	0	0	0	0
575700 462190	Accrued Sick Leave Exp	220	246	211	0	0	0	0	0	0	0
575700 462200	Accrued Vacation Expense	(2,039)	2,554	5,309	0	0	0	0	0	0	0
575700 491640	WorkersCompPremiumCharge-ISF	6,085	6,782	7,976	3,991	8,082	12,073	12,073	12,073	12,409	336
TOTAL PERSONNEL SERVICES		426,495	484,899	563,986	282,730	342,368	625,098	625,098	625,098	642,808	17,710
OPERATIONS & MAINTENANCE											
575700 422000	Public Notices	86	86	0	0	300	300	300	300	300	0
575700 423000	Travel & Training	2,434	4,902	4,641	0	4,000	4,000	4,000	4,000	4,000	0
575700 424000	Office Supplies	2,338	2,468	4,962	2,075	2,740	4,815	4,815	4,815	4,815	0
575700 425000	Equip Supplies & Maint	201,784	250,526	305,663	171,921	121,079	293,000	293,000	293,000	293,000	0
575700 426000	Bldg & Grnd Suppl & Maint	50,535	37,858	36,032	12,484	10,516	23,000	23,000	23,000	23,000	0
575700 427000	Utilities	7,322	7,953	6,346	2,917	4,083	7,000	7,000	7,000	7,000	0
575700 428000	Telephone Expense	849	3,483	3,816	1,841	3,259	5,100	5,100	5,100	5,100	0
575700 431000	Profess & Tech Services	0	154	67	0	18,000	18,000	18,000	18,000	0	(18,000)
575700 431040	Bank & Investment Account Fees	0	7,811	7,912	3,483	4,517	8,000	8,000	8,000	8,000	0
575700 431050	Credit Card Merchant Fees	2,275	1,807	2,903	3,623	3,377	7,000	2,200	2,200	7,000	4,800
575700 431100	Legal And Auditing Fees	966	509	566	742	0	742	742	742	893	151
575700 431300	Environmental Monitoring	20,778	27,509	37,966	8,936	33,064	42,000	42,000	42,000	42,000	0
575700 448000	Operating Supplies	11,924	15,590	19,347	7,099	6,901	14,000	14,000	14,000	14,000	0
575700 451100	Insurance & Surety Bonds	7,113	7,450	8,716	9,388	0	9,388	9,326	9,326	9,388	62
575700 452300	Uncollectible Accounts	(57)	432	(210)	0	400	400	400	400	400	0
575700 455000	Closure/Post-Closure Exp	20,312	42,512	12,886	0	56,000	56,000	56,000	56,000	65,000	9,000
575700 461000	Miscellaneous Expense	306	570	33,573	260	0	260	200	200	200	0

Landfill Budget (continued)

Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change	
LANDFILL												
575700 462400	Contract Equipment	109,798	140,351	150,043	116,934	23,066	140,000	140,000	202,000	150,000	10,000	
575700 463000	Cash Over Or Short	(219)	(50)	(178)	(60)	360	300	300	300	300	0	
575700 491150	Admin Services Reimbursement	72,665	77,220	63,666	34,251	34,251	68,502	68,502	68,502	72,986	4,484	
TOTAL OPERATIONS & MAINTENANCE		511,211	629,140	698,715	375,894	325,913	701,807	696,885	758,885	707,382	10,497	
TOTAL LANDFILL OPERATING EXPENSES		937,706	1,114,039	1,262,701	658,624	668,281	1,326,905	1,321,983	1,383,983	1,350,190	28,207	
EARNINGS (LOSS) FROM OPERATIONS		296,721	155,744	460,180	165,921	57,174	223,095	199,017	137,017	199,810	793	
NONOPERATING REVENUES (EXPENSES)												
576000 369000	Sundry Revenues	121	819	1,279	45	0	45	0	0	0	0	
576000 369030	Repayment Of N/R (Princ)	0	0	0	0	0	0	341,689	341,689	0	(341,689)	
576010 361000	Interest & Investment Earnings	162,269	194,336	252,343	128,479	61,521	190,000	190,000	252,000	190,000	0	
576010 361200	InvestmntUnrealized(Gain)/Loss	(21,226)	(48,163)	(79,055)	0	0	0	0	0	0	0	
576010 369040	Interest Earnings - N/R	0	0	4,440	44,208	42,205	86,413	86,413	86,413	78,645	(7,768)	
576020 364000	Gain on Fixed Asset Sales	0	400	4,000	0	0	0	0	0	0	0	
NONOPERATING REVENUES - NET		141,164	147,392	183,007	172,731	103,726	276,457	618,102	680,102	268,645	(349,457)	
EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		437,885	303,136	643,187	338,652	160,900	499,552	817,119	817,119	468,455	(348,664)	
LANDFILL - CAPITAL PROJECTS												
575700 474500	Machinery & Equipment	0	77,735	134,919	0	0	0	0	0	850,000	850,000	
575700 473100	Improv Other Than Bldgs	0	0	0	0	62,000	62,000	62,000	62,000	28,000	(34,000)	
TOTAL LANDFILL - CAPITAL EXPENSES		0	77,735	134,919	0	62,000	62,000	62,000	62,000	878,000	816,000	
<i>Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.</i>												
Accrual Accounting Adjustments												
575700 454800	Depreciation Expense	238,236	224,565	221,579	0	0	0	0	20,000	N/A	N/A	
575700 496000	Fixed Assets Adjustments	(20,000)	(77,735)	(134,919)	0	0	0	N/A	N/A	N/A	N/A	
Total Accrual Accounting Adjustments		218,236	146,830	86,660	0	0	0	0	20,000	0	0	
TOTAL LANDFILL EXPENSES		1,155,942	1,338,604	1,484,280	658,624	730,281	1,388,905	1,383,983	1,465,983	2,228,190	844,207	
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		219,649	78,571	421,608	338,652	98,900	437,552	755,119	735,119	(409,545)	(1,164,664)	
OPERATING TRANSFERS IN (OUT)												
578000 389010	Use of Retained Earnings	0	0	0	0	0	0	0	140,000	0	0	
578000 389100	Use of Replacement Reserve	0	0	0	0	0	0	0	0	650,030	650,030	
575700 491000	Transfer to Other Funds	0	0	0	0	0	0	0	(120,000)	(240,485)	(240,485)	
575700 492100	Add To Replacement Reserve	0	0	0	(377,559)	(377,559)	(377,559)	(755,119)	(755,119)	0	755,119	
TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	(377,559)	(377,559)	(377,559)	(755,119)	(735,119)	409,545	1,164,664	
NET EARNINGS (LOSS)		219,649	78,571	421,608	(38,907)	98,900	59,993	0	0	0	0	

Landfill Organizational Chart



Sanitation Fund

OVERVIEW

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

GOALS & PROJECTS

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

LINE-ITEM HIGHLIGHTS

Operating Revenues

Acct# 587000- 377000 Refuse Collection Charges

Increased \$30,000 in revenue is from new homes, second cans and adjustment to landfill split forecast.

Personnel Services Expenses

Acct# 585800 Personnel Services

Increased \$20,400 in these accounts is for employee merit increases, cola, and the increased cost of health insurance.

Sanitation Fund (continued)

LINE-ITEM HIGHLIGHTS (continued)

Operations and Maintenance Expenses

Acct# 585800- 431050 Credit Card Merchant Fees
Increased \$500 due to payments made by credit cards.

Acct# 585800- 491150 Transfer to Administrative Services
Increased \$3,741 to reimburse the City for the cost of services it provides to the Sanitation Department Enterprise Fund.

Non-Operating Income

Acct# 586010- 361000 Interest & Investment Earnings
Increased \$5,000 to show actual earnings forecast on investments.

Capital Expenses

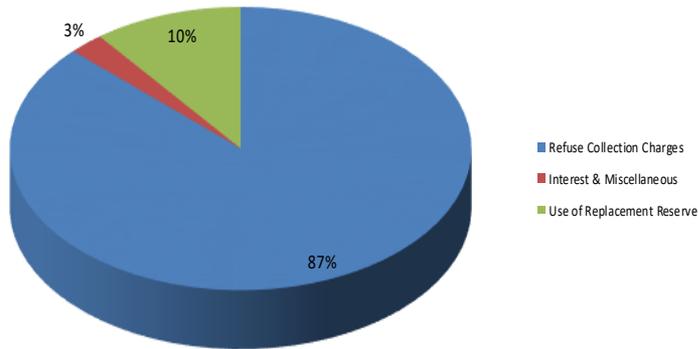
Acc# 585800-474600 Vehicles
Decreased \$35,000 in this account for the purchase of a new side load Sanitation truck.

Operating Transfers

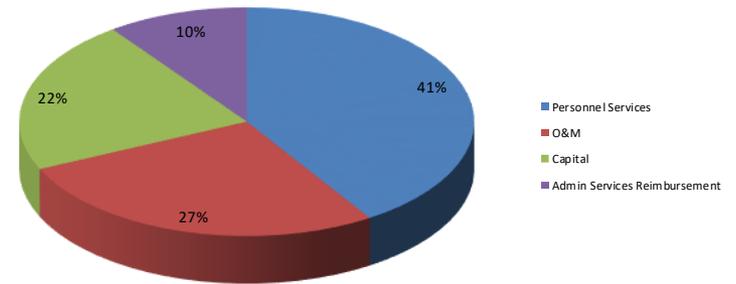
Acct# 588000- 389100 Transfer from Replacement Reserve
Decreased \$45,309 due to the decrease in cost of the replacement Sanitation truck and personnel services.

Sanitation Budget Graphs

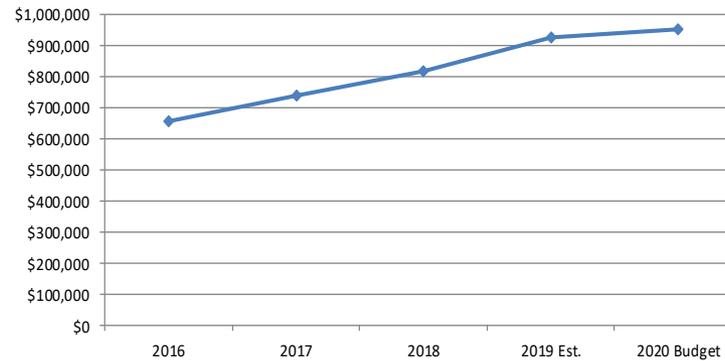
FY 2019-2020 Sanitation Revenues



FY 2019-2020 Sanitation Expenses



**Budget History
(Less Capital)**



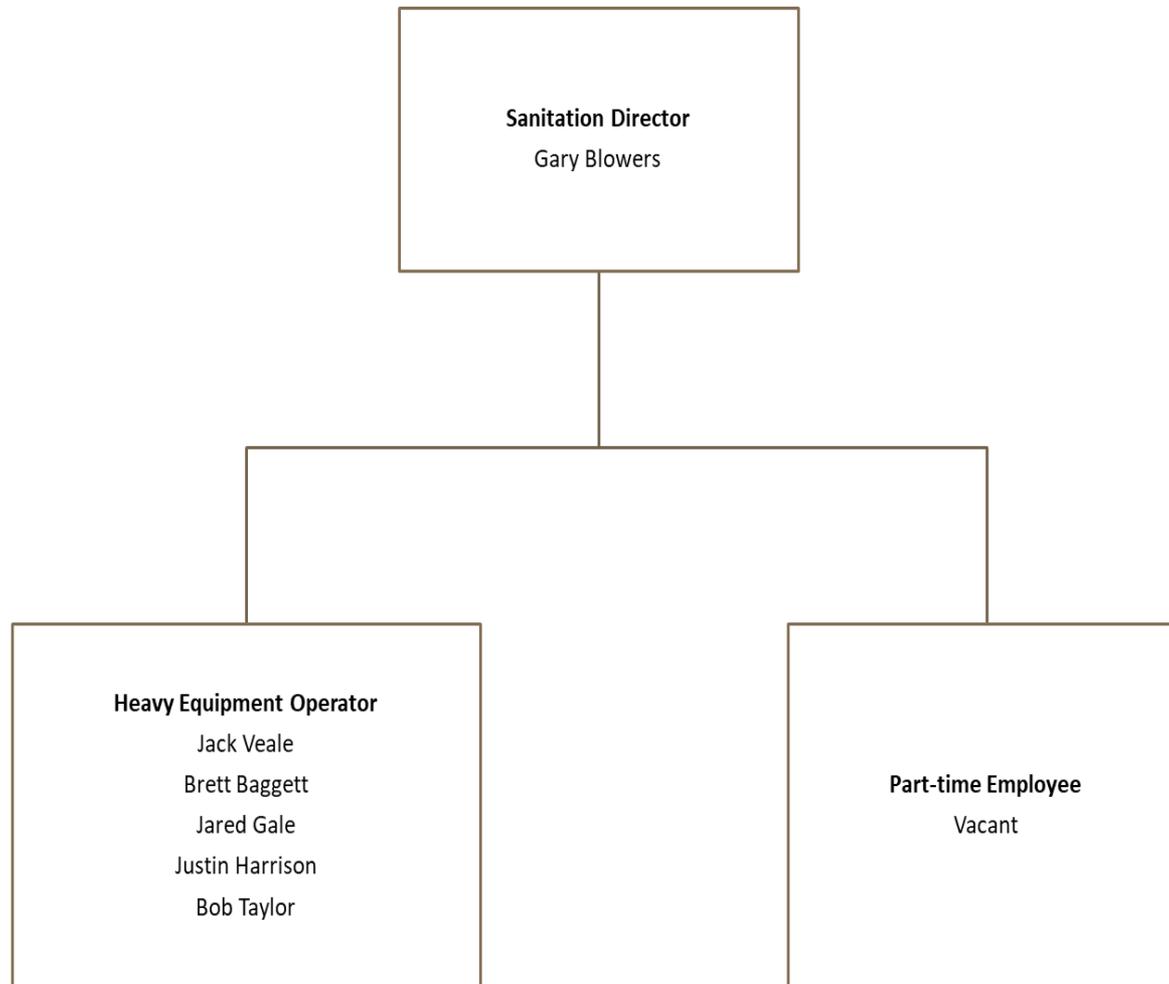
Sanitation Budget

Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change
SANITATION											
OPERATING REVENUES											
587000 377000	Refuse Collection Charges	1,037,198	1,053,045	1,056,218	439,083	590,917	1,030,000	1,030,000		1,060,000	30,000
TOTAL SANITATION REVENUE		1,037,198	1,053,045	1,056,218	439,083	590,917	1,030,000	1,030,000	0	1,060,000	30,000
SANITATION OPERATING EXPENSES											
PERSONNEL SERVICES											
585800 411000	Salaries - Perm Employees	233,819	257,353	272,541	139,549	151,521	291,070	291,070		302,161	11,091
585800 412000	Salaries-Temp & Part-Time	785	0	1,815	9,387	1,113	10,500	10,500		11,500	1,000
585800 413010	Fica Taxes	17,242	18,672	19,928	10,871	12,199	23,070	23,070		23,919	849
585800 413020	Employee Medical Ins	60,097	63,044	66,702	34,296	51,084	85,380	85,380		91,039	5,659
585800 413030	Employee Life Ins	1,384	1,492	1,574	753	1,053	1,806	1,806		1,871	65
585800 413040	State Retirement & 401 K	32,230	51,669	40,374	25,121	30,326	55,447	55,447		57,562	2,115
585800 413100	Retired Employee Benefits	1,236	(170)	(782)	0	0	0	0	1,493	782	(711)
585800 462180	Accrued Comp Time Exp	(630)	(1,391)	(348)	0	0	0	0		0	0
585800 462190	Accrued Sick Leave Exp	876	319	1,171	0	0	0	0		0	0
585800 462200	Accrued Vacation Expense	5,204	2,719	5,950	0	0	0	0		0	0
585800 491640	WorkersCompPremiumCharge-ISF	7,131	7,740	8,258	4,481	4,461	8,942	8,942		9,275	333
TOTAL PERSONNEL SERVICES		359,375	401,448	417,182	224,458	251,757	476,215	477,708	0	498,108	20,400
OPERATIONS & MAINTENANCE											
585800 421000	Books Subscr & Mmbrshp	0	0	0	0	500	500	500		500	0
585800 423000	Travel & Training	0	0	0	0	1,400	1,400	1,400		1,400	0
585800 424000	Office Supplies	592	976	760	123	877	1,000	1,000		1,000	0
585800 425000	Equip Supplies & Maint	128,238	116,107	158,257	117,933	78,567	196,500	196,500		196,500	0
585800 426000	Bldg & Grnd Suppl & Maint	1,159	3,685	5,691	337	1,663	2,000	2,000		2,000	0
585800 427000	Utilities	8,073	8,678	6,134	1,763	6,237	8,000	8,000		8,000	0
585800 428000	Telephone Expense	0	3,210	2,884	1,301	2,199	3,500	3,500		3,500	0
585800 431000	Profess & Tech Services	0	128	41	0	0	0	0		0	0
585800 431040	Bank & Investment Account Fees	0	1,277	1,378	736	1,064	1,800	1,800		1,800	0
585800 431050	Credit Card Merchant Fees	2,275	1,807	2,409	1,274	1,226	2,500	2,000		2,500	500
585800 431100	Legal And Auditing Fees	712	478	469	461	0	461	461		512	51
585800 448000	Operating Supplies	53,515	67,291	69,710	44,827	25,173	70,000	70,000		70,000	0
585800 448010	Garbage Containers	37,000	36,963	35,101	17,659	17,341	35,000	35,000		35,000	0
585800 451100	Insurance & Surety Bonds	5,744	6,015	6,615	6,682	396	7,078	7,078		7,078	0
585800 452300	Uncollectible Accounts	1,741	1,992	2,350	752	1,248	2,000	2,000		2,000	0
585800 461000	Miscellaneous Expense	90	150	130	60	90	150	150		150	0
585800 491150	Admin Services Reimbursement	56,511	88,275	109,215	59,292	59,292	118,584	118,584		122,325	3,741
TOTAL OPERATIONS & MAINTENANCE		295,650	337,032	401,144	253,199	197,273	450,472	449,973	0	454,265	4,292
TOTAL OPERATING EXPENSES		655,025	738,480	818,326	477,657	449,030	926,687	927,681	0	952,373	24,692
EARNINGS (LOSS) FROM OPERATIONS		382,173	314,565	237,892	(38,574)	141,887	103,313	102,319	0	107,627	5,308

Sanitation Budget (continued)

1	SANITATION												1
2	Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change	2
3													3
4													4
5													5
6	NON-OPERATING REVENUES (EXPENSES):												6
7	586010 361000	Interest & Investment Earnings	21,435	28,238	38,167	20,762	4,238	25,000	25,000		30,000	5,000	7
8	586010 361200	InvestmntUnrealized(Gain)/Loss	(3,262)	(8,220)	(17,632)	0	0	0	0		0	0	8
9	586000 369000	Sundry Revenues	20	0	0	0	0	0	0		0	0	9
10	586020 364000	Gain on Fixed Asset Sales	0	0	13,830	0	0	0	0		0	0	10
11	587000 369020	Income From Uncoll Accts	538	409	523	194	0	194	0		0	0	11
12	NON-OPERATING REVENUES - NET		18,731	20,427	34,887	20,956	4,238	25,194	25,000	0	30,000	5,000	12
13													13
14	SANITATION - CAPITAL PROJECTS												14
15	585800 474600	Vehicles	236,151	83,001	248,933	253,198	0	253,198	300,000		265,000	(35,000)	15
16	TOTAL CAPITAL EXPENSES		236,151	83,001	248,933	253,198	0	253,198	300,000	0	265,000	(35,000)	16
17	<i>Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.</i>												17
18													18
19	Accrual Accounting Adjustments												19
20	585800 454800	Depreciation Expense	123,601	92,966	82,722	0	0	0	N/A	N/A	N/A	N/A	20
21	585800 496000	Fixed Assets Adjustments	(236,151)	(83,001)	(248,933)	(253,198)	0	0	N/A	N/A	N/A	N/A	21
22	Total Accrual Accounting Adjustments		(112,550)	9,966	(166,211)	(253,198)	0	0	0	0	0	0	22
23													23
24	TOTAL SANITATION EXPENSES		778,626	831,447	901,048	477,657	449,030	1,179,885	1,227,681	0	1,217,373	(10,308)	24
25													25
26	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		277,303	242,025	190,057	(17,618)	146,125	(124,691)	(172,681)	0	(127,373)	45,308	26
27													27
28	OPERATING TRANSFERS IN (OUT):												28
29	588000 389100	Use Of Replacement Reserve	0	0	0	86,341		86,341	172,682		127,373	(45,309)	29
30	585800 492100	Add To Replacement Reserve	0	36,332	0	0		0	0			0	30
31	TOTAL OPERATING TRANSFERS IN (OUT)		0	36,332	0	86,341	0	86,341	172,682	0	127,373	(45,309)	31
32													32
33	NET EARNINGS (LOSS)		277,303	278,357	190,057	68,723	146,125	(38,350)	1	0	0	(1)	33

Sanitation Organizational Chart



Cemetery Fund

OVERVIEW

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

Accomplishments in 2018 included:

Remodeled Front area of Cemetery Office, January-February 2018

Installed irrigation lines in Sections A/B, March 2018

Hosted City employee Service Day, May 2018

Continued tree planting program throughout Cemetery, May-October 2018

Supported 7 Eagle Scout Projects, May-July 2018

353 Burials at the Cemetery, 197 Resident 157 Non-resident (Previous year – 379)

GOALS & PROJECTS

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

2019 Projects

Continue irrigation install in sections of Plat A/B

In 2018 we install new irrigations lines and valves in areas of Sections A & B. We are planning to continue this project to reduce the number of "hot spots" and turf loss.

Tree planting program

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

Cemetery Fund (continued)

GOALS & PROJECTS (continued)

Vinyl Fence

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

Office Remodel

We are planning to continue the remodel and update of other areas of the office. This will include the bathroom and southeast bedroom.

LINE-ITEM HIGHLIGHTS

Operating Revenue

No changes are projected for Operating Revenues this budget year.

Personnel Services Expenses

The \$2,471.00 increase includes funds to cover the costs associated with merit raises, taxes, health insurance, retirement and Workers' Compensation as per Human Resources calculations. In addition, we plan to make a change to the structure of personnel at the Cemetery. It was determined that the Cemetery could operate, without reducing services, by reclassifying the Assistant Cemetery Superintendent position to an N-07 and the Cemetery Worker position to an N-07 as well. However, the current Cemetery position, classified as an N-05, will remain the same until further analysis in August 2019.

Cemetery Fund (continued)

LINE-ITEM HIGHLIGHTS (continued)

Operations and Maintenance Expenses

Acct #595900- 491150 - Transfer to Administrative Services

This transfer is made for the purpose of reimbursing the General Fund of the City for services provided to the Enterprise Funds. Those services include such things as payroll/employee benefits, accounting, budgeting, legal, and insurance, billing/customer service and other professional services provided by department staff members of the General Fund. The \$1,714.00 increase is a projection as per Finance department calculations.

Capital Expenses

Acct #595900-474500 - Improvements other than Buildings

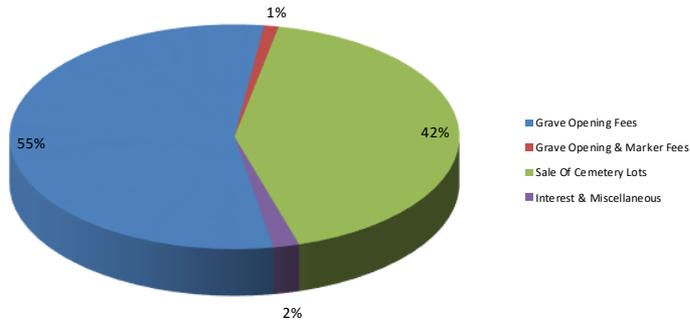
This \$46,000 increase is requested to cover the costs associated with our ongoing vinyl fence and concrete mow strip replacement project. In addition, we are seeking approval to fund the construction and installation of a new 48unit columbarium for urn inurnments. This is a growing service often requested at the Cemetery, which we don't offer. Currently, the only urn burial service we offer is in-ground. We feel this additional option will be a benefit and add to the options provided to our citizen's for their loved ones.

Acct # 595900-474500 – Machinery and Equipment

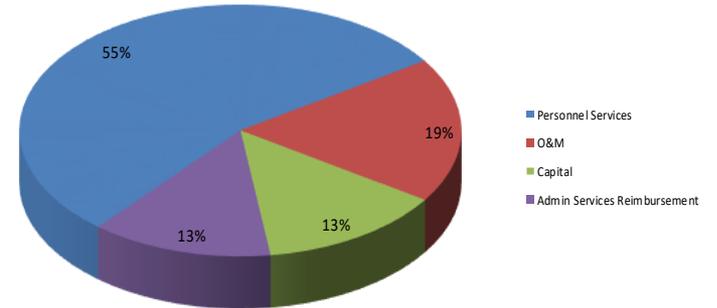
Due to the age and increased number of maintenance issues with our current equipment, we are requesting the purchase of a utility vehicle at a projected cost of \$28,000.00. This equipment is used for everyday cemetery operations and is the main equipment used in the hauling of burial and maintenance equipment, soils, and sod in burial operations.

Cemetery Budget Graphs

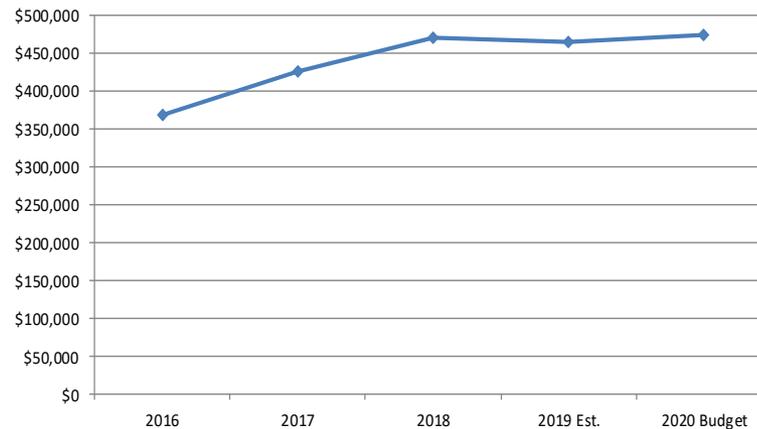
FY 2019-2020 Cemetery Revenues



FY 2019-2020 Cemetery Expenses



Budget History
(Less Capital)



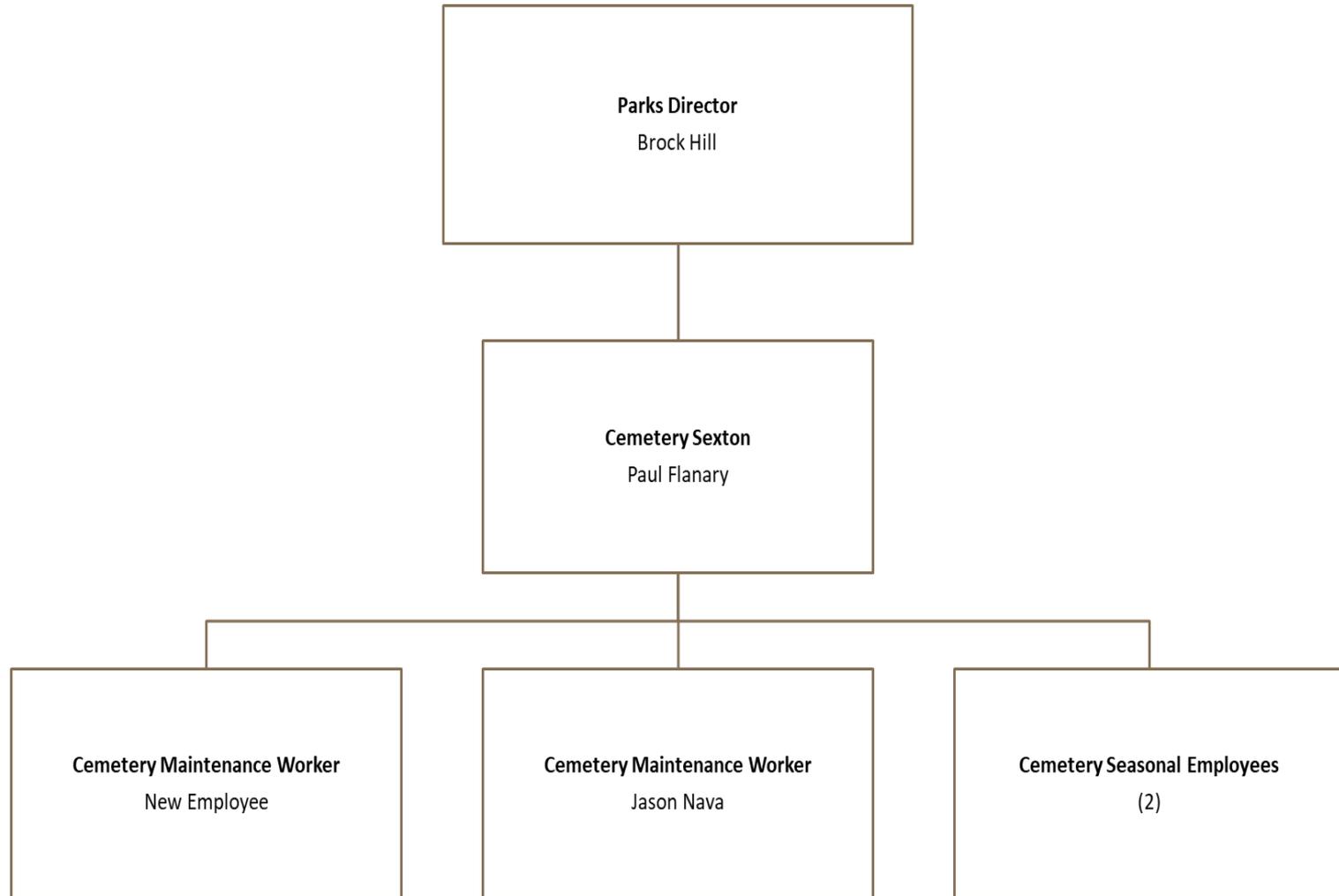
Cemetery Budget

Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change
CEMETERY											
OPERATING REVENUE											
597000 348300	Grave Opening Fees	240,200	316,640	373,995	114,455	200,000	314,455	325,000	325,000	325,000	0
597000 348400	Flat Marker Fee	2,690	3,614	3,030	(80)	2,000	1,920	2,300	2,300	2,300	0
597030 362000	Rental Income	3,900	3,900	3,901	1,950	1,950	3,900	3,900	3,900	3,900	0
597050 348100	Sale Of Cemetery Lots	284,015	216,815	286,560	104,740	135,000	239,740	250,000	250,000	250,000	0
TOTAL OPERATING REVENUES		530,805	540,969	667,486	221,065	338,950	560,015	581,200	581,200	581,200	0
OPERATING EXPENSES											
PERSONNEL SERVICES:											
595900 411000	Salaries - Perm Employees	166,698	160,692	165,363	80,080	90,000	170,080	173,311	173,311	167,282	(6,029)
595900 412000	Salaries-Temp & Part-Time	36,399	44,997	44,929	17,232	12,768	30,000	30,000	30,000	30,000	0
595900 413010	Fica Taxes	15,307	15,487	15,816	7,296	8,257	15,553	15,553	15,553	15,092	(461)
595900 413020	Employee Medical Ins	32,123	29,612	33,348	21,210	16,809	38,019	38,019	38,019	48,838	10,819
595900 413030	Employee Life Ins	879	920	941	445	715	1,160	1,160	1,160	1,125	(35)
595900 413040	State Retirement & 401 K	23,351	28,757	24,519	14,509	18,512	33,021	33,021	33,021	31,871	(1,150)
595900 413100	Retired Employee Benefits	847	(102)	(469)	0	1,022	1,022	1,022	1,022	469	(553)
595900 462180	Accrued Comp Time Exp	(7,947)	(2,894)	3,097	0	0	0	0	0	0	0
595900 462190	Accrued Sick Leave Exp	(444)	266	336	0	0	0	0	0	0	0
595900 462200	Accrued Vacation Expense	(244)	(2,023)	(276)	0	0	0	0	0	0	0
595900 491640	WorkersCompPremiumCharge-ISF	3,797	3,842	3,891	1,813	2,153	3,966	3,966	3,966	3,846	(120)
TOTAL PERSONNEL SERVICES		270,765	279,554	291,496	142,584	150,236	292,820	296,052	296,052	298,523	2,471
OPERATIONS AND MAINTENANCE:											
595900 415000	Employee Education Reimb	0	0	341	0	0	0	2,400	2,400	2,400	0
595900 421000	Books Subscr & Mmbrshp	400	0	49	0	350	350	350	350	350	0
595900 423000	Travel & Training	657	1,738	847	0	1,500	1,500	1,500	1,500	1,500	0
595900 424000	Office Supplies	3,172	3,408	3,609	1,755	1,445	3,200	3,200	3,200	3,200	0
595900 425000	Equip Supplies & Maint	26,852	34,744	31,653	8,932	21,768	30,700	30,700	30,700	30,700	0
595900 426000	Bldg & Grnd Suppl & Maint	37,224	38,766	40,058	33,658	6,342	40,000	40,000	50,000	40,000	0
595900 427000	Utilities	8,402	11,941	14,074	5,358	4,942	10,300	10,300	10,300	10,300	0
595900 428000	Telephone Expense	2,174	1,741	1,835	1,080	2,520	3,600	3,600	3,600	3,600	0
595900 431000	Profess & Tech Services	318	63	23	0	345	345	345	345	345	0
595900 431040	Bank & Investment Account Fees	0	434	342	230	0	230	0	0	0	0
595900 431050	Credit Card Merchant Fees	3,282	3,633	1,014	281	3,719	4,000	4,000	4,000	4,000	0
595900 431100	Legal And Auditing Fees	0	285	231	250	0	250	250	250	250	0
595900 431400	Landfill Fees	6	21	240	50	40	90	90	90	90	0
595900 448000	Operating Supplies	3,164	2,770	2,998	2,420	380	2,800	2,800	2,800	2,800	0
595900 451100	Insurance & Surety Bonds	2,728	2,857	3,189	3,422	0	3,422	2,397	2,397	2,397	0
595900 453600	Loss-Deleted Fixed Assets	0	0	9,370	0	0	0	0	0	0	0
595900 461000	Miscellaneous Expense	150	240	192	135	0	135	90	90	90	0
595900 491150	Admin Services Reimbursement	9,700	44,008	67,910	35,511	35,512	71,023	71,023	71,023	72,737	1,714
TOTAL OPERATIONS AND MAINTENANCE		98,228	146,648	177,974	93,082	78,863	171,945	173,045	183,045	174,759	1,714
TOTAL OPERATING EXPENSES		368,993	426,202	469,470	235,666	229,099	464,765	469,097	479,097	473,282	4,185

Cemetery Budget (continued)

Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change
CEMETERY											
EARNINGS (LOSS) FROM OPERATIONS											
		161,812	114,767	198,016	(14,601)	109,851	95,250	112,103	102,103	107,918	(4,185)
NON-OPERATING REVENUES (EXPENSES):											
596010 361000	Interest & Investment Earnings	18,774	7,213	9,873	6,497	5,503	12,000	8,200	8,200	11,000	2,800
596010 361200	InvestmntUnrealized(Gain)/Loss	(2,578)	(1,792)	(5,399)	0	0	0	0	0	0	0
596000 369000	Sundry Revenues	2,050	2,740	1,650	1,150	0	1,150	2,000	2,000	0	(2,000)
NON-OPERATING REVENUES - NET											
		18,245	8,161	6,124	7,647	5,503	13,150	10,200	10,200	11,000	800
CEMETERY - CAPITAL PROJECTS											
595900 471100	Land	0	900,000	15,000	0	0	0	0	0	0	0
595900 473100	Improv Other Than Bldgs	115,074	113,203	68,255	0	0	0	0	0	46,000	46,000
595900 474500	Machinery & Equipment	55,000	38,865	0	26,000	47,961	73,961	74,000	74,000	28,000	(46,000)
TOTAL CAPITAL EXPENSES											
		170,074	1,052,068	83,255	26,000	47,961	73,961	74,000	74,000	74,000	0
<i>Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.</i>											
Accrual Accounting Adjustments											
595900 454800	Depreciation Expense	35,809	44,745	45,547	0	0	0	N/A	N/A	N/A	N/A
595900 496000	Fixed Assets Adjustments	(167,849)	(1,038,328)	(74,091)	0	0	0	N/A	N/A	N/A	N/A
Total Accrual Accounting Adjustments											
		(132,041)	(993,583)	(28,544)	0	0	0	0	0	0	0
TOTAL CEMETERY EXPENSES											
		539,067	1,478,270	552,725	261,666	277,060	538,726	543,097	553,097	547,282	4,185
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS											
		142,024	64,443	149,429	(32,954)	67,393	34,439	48,303	38,303	44,918	(3,385)
OPERATING TRANSFERS IN (OUT):											
598000 389010	Use of Retained Earnings	0	0	0	0	0	0	0	10,000	0	0
598000 385000	Donations/Contributions - Cash	380	17,111	3,507	0	0	0	0	0	0	0
598010 381045	Trnsfr From Cptl Imprv Fd	0	0	38,093	0	0	0	0	0	0	0
598030 387000	Capital Contributions	0	4,036,038	0	0	0	0	0	0	0	0
595900 491900	Add To Net Position	0	0	0	0	0	0	(48,303)	(48,303)	(44,918)	3,385
TOTAL OPERATING TRANSFERS IN (OUT)											
		380	4,053,149	41,600	0	0	0	(48,303)	(38,303)	(44,918)	3,385
NET EARNINGS (LOSS)											
		142,404	4,117,592	191,029	(32,954)	67,393	34,439	0	0	0	0

Cemetery Organizational Chart



INTERNAL SERVICE FUNDS

City of Bountiful, Utah
Operating & Capital Budget
Fiscal Year 2019-2020



At-a-Glance:

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

Source: Microsoft clipart



Computer Replacement Fund

OVERVIEW

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

Currently supported IT infrastructure includes the following:

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

Computer Replacement Fund (continued)

LINE-ITEM HIGHLIGHTS

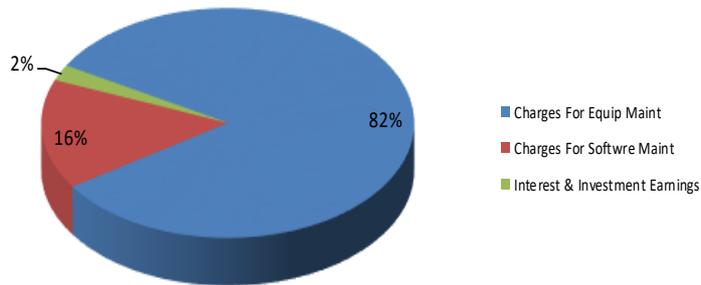
In Fiscal Year 2019-2020 the Computer Replacement Fund budget has planned capital purchases totaling \$61,730. This is \$35,250 above the Fiscal Year 2018-2019 budget. In this upcoming fiscal year, we will replace 40 desktop computers, 5 laptops, along with several monitors, printers and hard drives.

Note: We are planning an aggressive PC replacement schedule. We have about 40 computers being used in the City that are running Intel i3 processors. These processors are several generations behind the latest technology. (The i3 processors were replaced by i5 processors. Those i5's have now been replaced by i7 processors. And, just in the family of i7 processors, there are now 8 "generations" or levels).

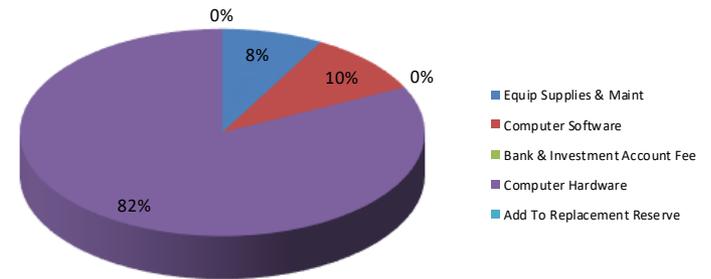
We have been able to extend the life of these computers to twice of what we originally expected. Instead of replacing computers every 4-5 years, these soon-to-be-replaced i3-based computers have been in use for 8 to 10 years! This was accomplished by replacing old hard drives with new, solid-state drives (SSD's) and by increasing the amount of memory. However, we're starting to see an increase in repair and maintenance costs and feel it's time to replace all of these older computers.

Computer Replacement Budget Graphs

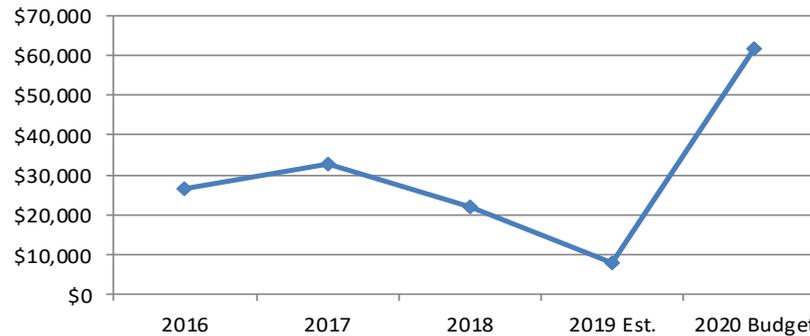
FY 2019-2020 Computer Replacement Revenue



FY 2019-2020 Computer Replacement Expenses



Budget History (Less Capital)



Computer Replacement Budget

COMPUTER REPLACEMENT												
Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change	
REVENUES												
614000 341000	Charges For Equip Maint	31,270	31,626	34,071	34,857	0	34,857	34,857		36,832	1,975	
614000 341100	Charges For Softwre Maint	6,715	6,715	6,857	6,926	0	6,926	6,926		6,926	0	
616010 361000	Interest & Investment Earnings	362	490	988	742	742	1,484	800		1,000	200	
616010 361200	InvestmntUnrealized(Gain)/Loss	(29)	(79)	(347)	0	0	0	0		0	0	
618000 389000	Use of Fund Balance	0	0	0	0	0	0	0		16,972	16,972	
TOTAL REVENUE		38,318	38,752	41,568	42,525	742	43,267	42,583	0	61,730	19,147	
EXPENSES												
616100 425000	Equip Supplies & Maint	6,840	6,687	6,454	1,508	0	1,508	5,000		5,000	0	
616100 429200	Computer Software	595	3,559	684	687	0	687	2,250		6,000	3,750	
616100 431040	Bank & Investment Account Fee	0	23	34	24	0	24	0		0	0	
616100 429300	Computer Hardware	18,923	22,435	14,847	5,499	0	5,499	19,230		50,730	31,500	
616100 492100	Add To Replacement Reserve	0	0	0	0	0	0	16,103		0	(16,103)	
TOTAL EXPENSE		26,358	32,704	22,018	7,718	0	7,718	42,583	0	61,730	19,147	

Liability Insurance Fund

OVERVIEW

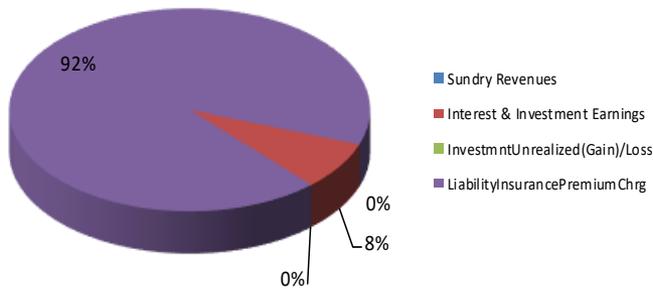
The City Attorney is responsible for administering the Liability Fund and personally handles all claims and lawsuits against the City, consulting with outside counsel as necessary. It is never known what or when incidents, accidents or events will occur so claims and payouts vary widely from year to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

LINE-ITEM HIGHLIGHTS

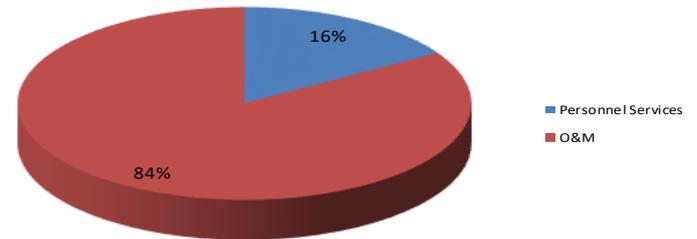
The expenditures for the Liability Insurance Fund for Fiscal Year 2018-2019 should come in within the approved budget. The budget for Fiscal Year 2019-2020 is nearly the same as the prior year. There is nothing to report within the Liability budget on a capital plan.

Liability Insurance Budget Graphs

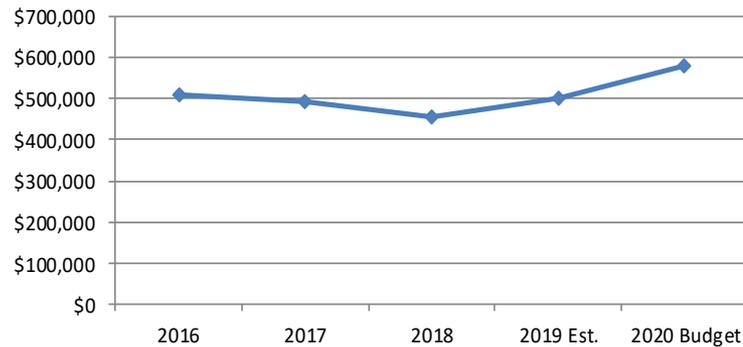
FY 2019-2020 Liability Insurance Revenues



FY 2019-2020 Liability Insurance Expenses



Budget History (Less Capital)



Liability Insurance Budget

1 LIABILITY INSURANCE												1		
			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2	
Account Number			2016	2017	2018	Actual	Estimate	2019 Est.	2019 Budget	2019 Budget	2020 Budget	Change	3	
4 LIABILITY INSURANCE FUND												4		
5 OPERATING REVENUES												5		
6	636000	369000	Sundry Revenues	0	0	84	0	0	0	0	0	0	6	
7	636010	361000	Interest & Investment Earnings	31,246	31,676	39,005	21,550	20,000	41,550	31,000	31,000	0	7	
8	636010	361200	InvestmntUnrealized(Gain)/Loss	(4,166)	(8,601)	(17,332)	0	0	0	0	0	0	8	
9	637000	380300	LiabilityInsurancePremiumChrg	335,709	351,585	348,841	368,364	0	368,364	365,000	372,300	7,300	9	
10	TOTAL REVENUE			362,789	374,661	370,598	389,914	20,000	409,914	396,000	0	403,300	7,300	10
11												11		
12 OPERATING EXPENSES												12		
13 PERSONNEL SERVICES												13		
14	636300	411000	Salaries - Perm Employees	67,281	50,939	56,431	29,911	29,911	59,822	58,815	65,537	6,722	14	
15	636300	413010	Fica Taxes	4,232	3,748	4,193	1,936	2,000	3,936	4,499	5,014	515	15	
16	636300	413020	Employee Medical Ins	7,228	7,809	8,041	3,858	3,858	7,716	9,498	10,031	533	16	
17	636300	413030	Employee Life Ins	373	296	303	149	149	298	389	426	37	17	
18	636300	413040	State Retirement & 401 K	10,364	8,350	8,150	5,628	5,628	11,256	11,216	12,498	1,282	18	
19	636300	491640	WorkersCompPremiumCharge-ISF	823	931	761	90	90	180	176	197	21	19	
20	TOTAL PERSONNEL SERVICES			90,300	72,073	77,878	41,571	41,636	83,207	84,593	0	93,702	9,109	20
21												21		
22 OPERATIONS & MAINTENANCE												22		
23	636300	423000	Travel & Training	0	0	428	0	200	200	400	400	0	23	
24	636300	431000	Profess & Tech Services	12,021	7,551	20	0	0	0	10,000	10,000	0	24	
25	636300	431040	Bank & Investment Account Fees	0	1,445	1,387	733	733	1,466	1,500	1,500	0	25	
26	636300	431100	Legal And Auditing Fees	0	248	244	218	218	436	218	234	16	26	
27	636300	451100	Insurance & Surety Bonds	338,127	351,585	348,841	368,364	0	368,364	365,000	372,300	7,300	27	
28	636300	451150	Liability Claims/Deductible	70,773	58,777	28,021	35,886	10,000	45,886	100,000	100,000	0	28	
29	TOTAL OPERATIONS & MAINTENANCE			420,921	419,606	378,941	405,200	11,151	416,351	477,118	0	484,434	7,316	29
30												30		
31	TOTAL OPERATING EXPENSES			511,221	491,679	456,819	446,771	52,787	499,558	561,711	0	578,136	16,425	31
32												32		
33	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS			(148,432)	(117,018)	(86,221)	(56,857)	(32,787)	(89,644)	(165,711)	0	(174,836)	(9,125)	33
34												34		
35 OPERATING TRANSFERS IN (OUT)												35		
36	638000	389000	Use Of Fund Balance	0	0	0	0	0	0	165,712	174,836	9,124	36	
37	NET OPERATING TRANSFERS			0	0	0	0	0	0	165,712	0	174,836	9,124	37
38												38		
39	NET EARNINGS (LOSS)			(148,432)	(117,018)	(86,221)	(56,857)	(32,787)	(89,644)	1	0	0	(1)	39

Workers' Compensation Fund

OVERVIEW

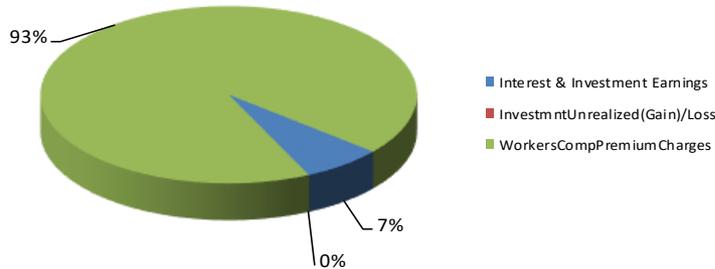
The City Attorney oversees the Workers Compensation Fund. As required by State law, claims are handled by a third party administrator, which is now Tristar Risk Management. It is never known what or when incidents, accidents or events will occur so on the job injury claims and resulting treatments vary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

LINE-ITEM HIGHLIGHTS

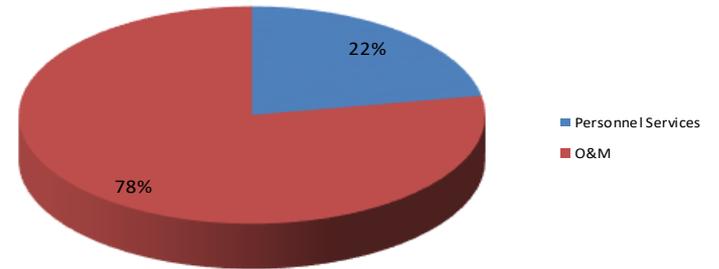
The expenditures for the Liability Insurance Fund for Fiscal Year 2018-2019 should come in within the approved budget. The budget for Fiscal Year 2019-2020 is nearly the same as the prior year. Salaries reflect an increase for compensation adjustments and health insurance rates. There is nothing to report within the Workers Compensation budget on a capital plan.

Workers' Compensation Budget Graphs

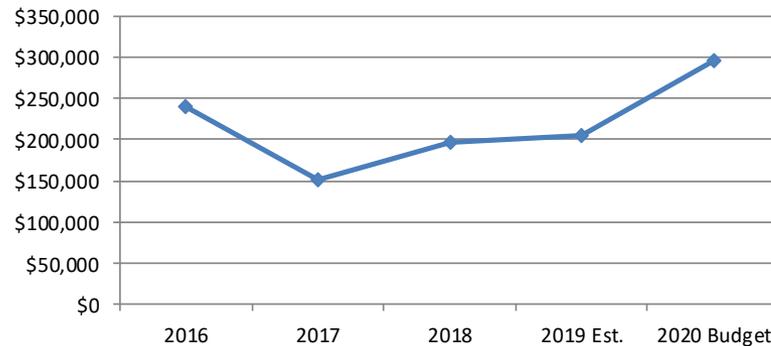
FY 2019-2020 Worker's Compensation Insurance Revenues



FY 2019-2020 Worker's Compensation Insurance Expense



**Budget History
(Less Capital)**



Workers' Compensation Budget

WORKERS COMPENSATION											
Account Number	Account Description	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	6 Month Actual	6 Month Estimate	Fiscal Year 2019 Est.	Fiscal Year 2019 Budget	Amended Fiscal Year 2019 Budget	Fiscal Year 2020 Budget	Dollar Change
OPERATING REVENUES											
646010 361000	Interest & Investment Earnings	16,428	19,569	26,140	15,064	12,000	27,064	21,000		21,000	0
646010 361200	InvestmntUnrealized(Gain)/Loss	(2,428)	(5,668)	(12,342)	0	0	0	0		0	0
647000 380400	WorkersCompPremiumCharges	248,477	257,773	258,091	126,568	156,982	283,550	283,550		283,550	0
TOTAL REVENUES		262,477	271,673	271,889	141,632	168,982	310,614	304,550	0	304,550	0
OPERATING EXPENSES											
PERSONNEL SERVICES											
646400 411000	Salaries - Perm Employees	39,602	36,358	38,314	19,973	19,973	39,946	41,108		44,432	3,324
646400 413010	Fica Taxes	2,770	2,712	2,849	1,400	1,400	2,800	3,145		3,399	254
646400 413020	Employee Medical Ins	5,020	5,319	7,135	3,633	3,633	7,266	8,213		8,707	494
646400 413030	Employee Life Ins	227	212	217	105	105	210	322		340	18
646400 413040	State Retirement & 401 K	5,873	6,866	5,804	3,789	3,789	7,578	7,593		8,473	880
646400 491640	WorkersCompPremiumCharge-ISF	156	304	263	60	60	120	123		133	10
TOTAL PERSONNEL SERVICES		53,647	51,771	54,581	28,961	28,960	57,921	60,504	0	65,484	4,980
OPERATIONS & MAINTENANCE											
646400 431000	Profess & Tech Services	0	35	10	0	0	0	2,000		2,000	0
646400 431040	Bank & Investment Account Fees	0	894	941	530	530	1,060	900		900	0
646400 431100	Legal And Auditing Fees	0	151	129	114	0	114	114		127	13
646400 435500	Admin Services - W/C	5,672	5,265	5,100	2,330	2,330	4,660	15,000		15,000	0
646400 451000	W/C Reinsurance Premiums	51,412	52,728	53,606	51,902	0	51,902	52,000		52,000	0
646400 451150	Liability Claims/Deductible	112,900	26,650	69,895	71,670	10,000	81,670	150,000		150,000	0
646400 461200	State Tax On Premium	17,402	13,815	13,141	8,650	0	8,650	10,000		10,000	0
TOTAL OPERATIONS & MAINTENANCE		187,386	99,538	142,823	135,195	12,860	148,055	230,014	0	230,027	13
TOTAL OPERATING EXPENSES		241,033	151,309	197,404	164,156	41,820	205,976	290,518	0	295,511	4,993
EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		21,444	120,364	74,485	(22,524)	127,162	104,638	14,032	0	9,039	(4,993)
OPERATING TRANSFERS IN (OUT)											
646400 491980	Add To Fund Balance	0	0	0	0	0	0	(14,032)		(9,039)	4,993
NET OPERATING TRANSFERS		0	0	0	0	0	0	(14,032)	0	(9,039)	4,993
NET EARNINGS (LOSS)		21,444	120,364	74,485	(22,524)	127,162	104,638	0	0	0	0

SCHEDULE OF FEES & CHARGES

City of Bountiful, Utah
Operating & Capital Budget
Fiscal Year 2019-2020



At-a-Glance:

- Taxes
- Fees
- Charges for Services



General Fees & Taxes

Description of Fee or Charge	Unit	Fee/Charge	Comments
General Property Tax Rate	Dollar of Assessed Value	0.000814	Annual
Sales Tax	Taxable Sales	1.00%	Time of sale
RAP Tax	Taxable Sales	0.10%	Time of sale
Local Option Transportation	Taxable Sales	0.25%	Time of sale
Motor and Special Fuels	Per Gallon	\$0.294	Shared based on formula
Franchise Taxes:			
Electricity	Energy consumption	6.00%	Monthly
Telephone	All Services	3.50%	Monthly
Natural Gas	Energy consumption	6.00%	Monthly
Cable	Basic Service	5.00%	Monthly
E911 Surcharge Fee	Line of service	\$0.71	Monthly

Finance & Administrative Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments
Photocopies:			
Standard 8 1/2" x 11"	Each	\$0.10	
Color 8 1/2" x 11"	Each	\$0.30	
Large computer printout	Each	\$0.20	
Color - Large computer printout	Each	\$0.60	
Information research/copy fee	Each	Various	Depending on how extensive the request is.
Recording of Council Meetings:			
Digital copy	Each	\$5.00	Emailed (subject to file size constraints) or on customer supplied media
Digital copy	Each	\$10.00	Compact disc
Comprehensive Annual Financial Report	Each	\$15.00	
Annual Budget Document	Each	No Charge	

Streets Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments	
Signs	Each	\$39.00	Name sign (two per pole)	
	Each	\$38.00	30 inch stop sign (high intensity)	
	Each	\$55.00	36 inch stop sign (high intensity)	
	Each	\$36.00	30 inch yield sign (high intensity)	
	Each	\$31.00	2" x 2" x 10' Telespar post	
Equipment Charge	Each	\$16.00	3 foot anchor and anchor bolt	
	Hour	\$30.00	Pick up truck	
	Hour	\$35.00	One ton dump truck	
	Hour	\$35.00	Eight cubic yard dump truck	
	Hour	\$64.00	Twelve cubic yard dump truck	
	Hour	\$43.00	Flusher truck	
	Hour	\$48.00	Elgin sweeper truck	
	Hour	\$43.00	Bobcat	
	Hour	\$72.00	Backhoe	
	Hour	\$72.00	John Deere Loader	
	Hour	\$78.00	John Deere Grader	
	Hour	\$58.00	Large Roller	
	Hour	\$40.00	Small Roller	
	Hour	\$85.00	Paver	
	Hour	\$1.10	Chain Saw	
Shop Charge	Hour	\$26.25	Portable Welder	
	Hour	\$30.00	City departments	
	Hour	\$50.00	Outside City	
Labor	Hour	\$24.60	Regular labor cost	
	Hour	\$36.90	Overtime labor cost	
Sandbags	Each	\$0.47		
Construction Site Debris Clean-up	Hour	\$500.00	After second call (one hour minim	
		Summer	Winter	
Asphalt	Ton	\$39.00	\$90.00	Per ton for overlay
Asphalt cut repair	Base fee	\$140.00	\$180.00	Less than 25 square feet
	Square foot	\$6.00	\$8.00	25 to 500 square feet
Asphalt sawing	Square foot	\$1.75	\$2.65	Larger contact Street Department
	Lineal foot	\$2.00		City departments

Engineering Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments
Photocopies	Each	\$0.10	
Custom maps	Sq. Ft.	\$3.00	
52" x 36"	Each	\$15.00	
36" x 36" (Aerial Photo)	Each	\$10.00	
24" x 36"	Each	\$7.00	
8 1/2" x 11"	Each	\$2.00	
Xerox copies:			
24" x 36"	Each	\$5.00	
18" x 24"	Each	\$3.00	
Autocad Dwg Files:			
City Base Map	Each	\$50.00	
City Base Map with Addresses	Each	\$75.00	
City Base Map with Utilities	Each	\$75.00	
City Base Map with Zoning	Each	\$75.00	
DFX Format for the above	Each	\$10.00	
Aerial Photos (Electronic format):			
50 Foot Scale	Section	\$20.00	1/16 Section or portion
200 Foot Scale	Section	\$100.00	
With Contour Elevations	Section	\$120.00	
Excavation Permits			
First 100 feet	Each	\$50.00	
Additional 100 feet	Each	\$20.00	
Concrete Fees		Varies	Per current contract rate
Subdivision Checking and Bond Fees			
Preliminary	Lot	\$75.00	
Final	Lot	\$75.00	
Subdivision Bond Administrative Fee		0.5%	Of bond amount
Subdivision Street Signs	Each	\$150.00	
Power Fees:			
Temporary Power	Each	\$100.00	
Specifications	Each	Varies	
Building Permits	Minimum	\$75.00	Single Inspection Permits
	Each	Varies	Per 1997 Uniform Administrative Code Building valuation based on current ICC Valuation Data
Subdivision Recording Fee:			
Subdivision	Lot	\$10.00	With \$50.00 minimum
Condominium	Sheet or Plat	\$50.00	
Storm Water Permit Fee (all sites)	Each	\$450.00	For first 6 months + \$50 for each additional month
Street Damage Cash Deposit			
New Single Family or Multifamily	per ft. frontage	\$20.00	min \$1,400.00, max \$3,000.00
New Commercial	per ft. frontage	\$20.00	min \$1,400.00, max \$3,000.00
Single Family Remodel or Addition	per ft. frontage	\$10.00	min \$700.00, max \$1,500.00
Multifamily Remodel or Addition	per ft. frontage	\$10.00	min \$700.00, max \$1,500.00
Commercial Remodel or Addition	per ft. frontage	\$10.00	min \$700.00, max \$1,500.00

Engineering Fees (continued)

Davis County Recording Fees (in addition to applicable City fees)

Recording Documents, fees effective May 14, 2019

\$40 for each document, for up to 10 property descriptions.

\$2 per additional descriptions beyond the first 10. No additional fees will be added.

Military Discharge: No fee to record

Recording Subdivision Plats, fees effective May 14, 2019

\$50 per page, plus \$2 per lot or unit. No other additional fees will be applied.

Other Fees

Document Copy	\$1.00 per page
Computer print out - Abstract	\$0.50 per page
Computer print out - Legal Description	\$0.50 per page
Computer print out - Ownership Information	\$0.50 per page
Plat Map 18" x 18"	\$3.00
Dedicated Subdivision Map - full sized - 21" x 30" or lar	\$4.00
Mailing Fees	As above, plus \$0.50
Certified Copy	\$1.00 per page plus \$5.00 document certification fee

Parks Fees

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

Reservations can be made starting on the first working Monday in January

Reservations are transferable, but not refundable

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

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

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

Planning Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments
License Fees			
New Commercial Business License	Base fee	\$50.00	
Renewal Commercial Business License	Base fee	\$50.00	\$25 credit if under \$20,000 annual sales \$5 per full-time employee over one \$3.00 per each rental unit exceeding three \$500 maximum fee
Liquor License	Base fee	\$50.00	
Beer License	Base fee	\$250.00	Class A
	Base fee	\$300.00	Class B
	Base fee	\$350.00	Class C
	Base fee	\$300.00	Class D
New Home Occupation License	Base fee	\$25.00	
Renewal Home Occupation License	Base fee	\$50.00	\$25 credit if under \$20,000 annual sales \$4 per full-time employee over one \$3.00 per each rental unit exceeding three \$500 maximum fee
Amusement Devices	Device	\$30.00	
Temporary License	Base fee	\$25.00	Plus \$1 per day up to a maximum of \$125
Fireworks License	Base fee	\$125.00	Per stand
Development Fees			
All Administrative Committee items	Base fee	\$50.00	
Commercial Site Plan	Base fee	\$400.00	First acre, plus \$100/each additional acre up to \$1,000 maximum
Multi-family Residential Site Plan	Base fee	\$400.00	First two units, plus \$50 each additional unit up to \$1,000 maximum
Single Family Residential Site Plan	Base fee	\$200.00	For homes that require Planning Commission or City Council review
Subdivision - New	Base fee	\$200.00	Plus \$50/lot up to a maximum of \$1,000
Subdivision - Condominium to PUD	Base fee	\$100.00	Plus \$25/lot up to a maximum of \$1,000
Lot Line Adjustment/Lot Combination	Base fee	\$100.00	For adjustments that require Planning Commission or City Council review
Zone Text Amendment	Base fee	\$550.00	
Zone Map Amendment (Rezoning)	Base fee	\$450.00	Plus \$100/acre up to \$1,000 maximum
Conditional Use Permit	Base fee	\$250.00	For CUP's that require Planning Commission or City Council review
Variance	Base fee	\$250.00	For variances that require Planning Commission or City Council review
Appeal of an administrative land-use determination	Base fee	\$250.00	For items decided by the Planning Director
Any and all other land-use decision appeals	Base fee	\$250.00	Half the actual cost of the Administrative Law Judge (or other appeal authority) plus the actual cost of public notice; minimum of \$250.
Zoning Determination	Base fee	\$50.00	
Solar Review Fee	Base fee	\$50.00	

Notes:

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

Storm Water Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments
Storm Water Fee	ERU	\$7.25	3,828 square feet of impervious surface equals one Equivalent Residential Unit (ERU)
Monthly finance charge on past due balances		1.50%	18% annual rate; \$10.00 minimum charge at 30 days or more past due
Storm Water Impact Fee - Bountiful Code Section 6.14.102(a)			
Single Family Residential	Acre	\$2,100.00	
Multi-Family Residential	Acre	\$2,350.00	
Commercial / Retail	Acre	\$3,500.00	

Notes:

Single Family -

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

Duplex -

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

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

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

Commercial -

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

Water Fees

Monthly Service Charges:

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

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

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

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

Water Fees (continued)

Description of Fee or Charge	Unit	Fee/Charge	Comments
Impact Fee:			
Ref: Bountiful City Code Title 6 Chap 14			
Water Supply Impact Baseline Fee	1" Equivalent Connection	\$1,300.00	
Water Storage Impact Baseline Fee	1" Equivalent Connection	\$538.00	
Total Water Development Baseline Fee	1" Equivalent Connection	\$1,838.00	For other connection sizes, see below
Multipliers to apply to baseline fee for other meter sizes			
Equivalent Residential Connection Multipliers - Meter size: (Pressurized Irrigation Areas)	Meter Size		
	5/8 x 3/4"	\$735.20	Multiplier of 0.4
	3/4"	\$1,102.80	Multiplier of 0.6
	1"	\$1,838.00	Multiplier of 1
	1 1/2"	\$3,676.00	Multiplier of 2
	2"	\$7,352.00	Multiplier of 4
	3"	\$17,644.80	Multiplier of 9.6
	4"	\$30,878.40	Multiplier of 16.8
	6"	\$67,638.40	Multiplier of 36.8
Meter size: (Non-Pressurized Irrigation Areas)			
	5/8 x 3/4"	\$1,470.40	Multiplier of 0.8
	3/4"	\$2,205.60	Multiplier of 1.2
	1"	\$3,676.00	Multiplier of 2
	1 1/2"	\$5,514.00	Multiplier of 3
	2"	\$9,190.00	Multiplier of 5
	3"	\$20,218.00	Multiplier of 11
	4"	\$33,084.00	Multiplier of 18
	6"	\$69,844.00	Multiplier of 38
Lateral/Meter Connection Fee:			
See Bountiful City Resolution 94-10			
Cost to install service lateral, meter setter, box and positive displacement meter of the specified size (including electronic reading apparatus)	5/8 x 3/4"	\$1,010.00	
	3/4"	\$1,028.00	
	1"	\$1,085.00	
	1 1/2"	\$3,665.00	
	2"	\$4,111.00	
	3" & Larger or turbine meter	Consult Water Dept.	Consult Street Dept.
	Pavement Repair	Consult Water Dept.	Consult Street Dept.

Water Fees (continued)

Connect/Disconnect/Reconnect/Collection Fees:		See Bountiful City Resolution 2002-08	
All Customers			
a. Connect fee regular hours next day		\$15.00	
b. Connect fee regular hours same day		\$25.00	
c. Connect fee after hours		\$50.00	
d. Collection / disconnect fee		\$25.00	
e. Reconnect fee regular hours		\$25.00	
f. Reconnect fee after hours		\$90.00	
g. Return check fee		\$15.00	
h. Monthly finance charge on past due balances		1.50%	18% APR: \$10.00 Min Chg @ 30 days past due
i. Damaged ERT (Electronic Radio Transponder)		\$100.00	
replacement			
j. Meter Register and ERT replacement		\$200.00	
k. Meter Lid Adjustment and Repair		\$50.00	
Penalty Fees:			
Tampering with a meter	Per Violation	\$100.00	Plus accumulated service charges
Outside watering during prohibited hours	Per Violation	\$100.00	
Equipment Rental Charges (not including operator):			
		Active Hourly Rate	
JD 310 B Backhoe (Compactor)		\$50.00	
JD 410 E Backhoe/Loader		\$50.00	
JD 410 G Backhoe/Loader		\$50.00	
10-Wheel Dump Truck		\$50.00	
1 Ton Flatbed Dump Truck		\$15.00	
1/2 Ton 4 x 4 Pick up Truck		\$12.00	
1 Ton 3500 Cab/Chassis/Utility Bed Truck		\$24.00	
175 CFM Rotary Screw Compressor		\$22.00	
Pavement Saw (Diamond Blade) + Blade Wear		\$20.00	
2" Trash Pump		\$7.50	
Wacker 845 Y Rammer Compactor		\$17.00	
Small tap machine (3/4" to 2')		\$50.00	
Large tap machine (4" to 8")		\$175.00	
Labor Rates:			
Operator Labor	Regular Time	\$28.00/Hour	Overtime \$42.00/Hour
Supervisor Labor		\$38.00/Hour	\$57.00/Hour
Main Line Tap Installation:			
Includes stainless steel tapping sleeve, std. gate valve, labor & equipment costs			
A. Customer excavates and backfills per City req'ts:	\$1,325.00 to \$3,295.00, depending on size	\$2,112.00 to \$4,156.00, depending on size	Additional charges may apply; consult Water Dept.
B. Water Dept excavates and backfills			Additional charges may apply; consult Water Dept.
Fire Hydrant Installation:			
Materials (hydrant, pipe, lugs, gravel, gaskets, bolts, etc.)	Each	\$2,300.00	
Labor (18 man hours)	Each	\$440.00	
Equipment (backhoe, 10-wheel dump, conc saw)	Each	\$525.00	
Fire Hydrant Use:			
Hydrant Meter Deposit	Each	\$1,200.00	
Hydrant Valve Deposit	Each	\$500.00	
Meter or Valve Rental	First day	\$10.00	
	Each subsequent day	\$5.00	
Meter or Valve Rental	Per Day	\$3.00	
Valve Only Rental	Per Day	\$3.00	
Water Consumption	Per 1,000 gallons	\$1.79	
Rental and Water Consumption If meter req't is waived	Flat fee	\$25.00	

Light & Power Fees

BOUNTIFUL CITY LIGHT & POWER
BUDGET: FY 2019-2020
RATES, FEES, & DEPOSITS, and COMPARISONS

	Rate Increase:	FY 2019	FY 2020
	Effective For Usage As Of:	01 Jul 2018	01 Jul 2019
		\$	\$
STANDARD RATES:			
RESIDENTIAL (ER):			
Monthly customer charge		10.00	10.00
Energy charge per kilowatt hour (kWh)		0.0925	0.0925
COMMERCIAL SMALL WITH NO DEMAND (ES):			
Monthly customer charge		14.00	14.00
Energy charge per kilowatt hour (kWh)		0.1112	0.1112
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS (EX):			
Monthly customer charge		14.00	14.00
Demand charge per kW for each kW in excess of 15kW		8.70	8.70
Energy charge per kWh for the first 1,500 kWh		0.1112	0.1112
Energy charge per kWh for all additional kWh		0.0624	0.0624
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30kW (EC):			
Monthly customer charge		58.00	58.00
Demand charge per kW		16.81	16.81
Energy charge per kWh		0.0381	0.0381
TEMPORARY (50 amps or less) (ET):			
Monthly equipment rental		30.00	30.00
Monthly customer charge		14.00	14.00
Energy charge per kWh		0.1112	0.1112
Note: service greater than 50 amps to be billed as COMMERCIAL.			
MUNICIPAL (flat rate / unmetered - only for Bountiful City accounts) (BS):			
Monthly customer charge		14.00	14.00
Energy charge per kWh (same as Residential) x # kWh used (as determined by Power Dept.)		0.1112	0.1112

Light & Power Fees (continued)

BOUNTIFUL CITY LIGHT & POWER

BUDGET: FY 2019-2020

RATES, FEES, & DEPOSITS, and COMPARISONS

	FY 2019	FY 2020
Rate Increase:	1.0000	1.0000
Effective For Usage As Of:	01 Jul 2018	01 Jul 2019
	\$	\$
NET METERING RATES (NO NEW INSTALLATIONS; EXISTING CUSTOMERS ONLY):		
RESIDENTIAL - NET METERING (EN):		
Monthly customer charge	14.00	14.00
Energy charge per kWh for all net kWh used	0.0925	0.0925
Energy credit per kWh for all surplus generation	0.0925	0.0925
COMMERCIAL SMALL WITH NO DEMAND - NET METERING (ESN):		
Monthly customer charge	18.00	18.00
Energy charge per kWh for all net kWh used	0.1112	0.1112
Energy credit per kWh for all surplus generation	0.0624	0.0624
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS - NET METERING (EXN):		
Monthly customer charge	18.00	18.00
Demand charge per kW for each kW in excess of 15kW	8.70	8.70
Energy charge per kWh for the first 1,500 kWh used	0.1112	0.1112
Energy charge per kWh for all additional kWh used	0.0624	0.0624
Energy credit per kWh for all surplus generation	0.0624	0.0624
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30 KW - NET METERING (ECN):		
Monthly customer charge	58.00	58.00
Demand charge per kW	16.81	16.81
Energy charge per kWh for all net kWh used	0.0381	0.0381
Energy credit per kWh for all surplus generation	0.0381	0.0381

Light & Power Fees (continued)

**BOUNTIFUL CITY LIGHT & POWER
BUDGET: FY 2019-2020
RATES, FEES, & DEPOSITS, and COMPARISONS**

	FY 2019	FY 2020
	Rate Increase:	1.0000 1.0000
	Effective For Usage As Of:	01 Jul 2018 01 Jul 2019
	\$	\$
FEED-IN TARIFF RATES:		
RESIDENTIAL - FEED-IN TARIFF (ERF):		
Monthly customer charge	14.00	14.00
Energy charge per kWh for all net kWh used	0.0925	0.0925
Energy credit 12am-12pm	0.0400	0.0400
Energy credit 12pm-4pm	0.0600	0.0600
Energy credit 4pm-12am	0.0925	0.0925
COMMERCIAL SMALL WITH NO DEMAND - FEED-IN TARIFF (ESF):		
Monthly customer charge	18.00	18.00
Energy charge per kWh for all net kWh used	0.1112	0.1112
Energy credit 12am-12pm	0.0400	0.0400
Energy credit 12pm-4pm	0.0600	0.0600
Energy credit 4pm-12am	0.0925	0.0925
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS - FEED-IN TARIFF (EXF):		
Monthly customer charge	18.00	18.00
Demand charge per kW for each kW in excess of 15kW	8.70	8.70
Energy charge per kWh for the first 1,500 kWh used	0.1112	0.1112
Energy charge per kWh for all additional kWh used	0.0624	0.0624
Energy credit 12am-12pm	0.0400	0.0400
Energy credit 12pm-4pm	0.0600	0.0600
Energy credit 4pm-12am	0.0925	0.0925
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30 KW - FEED-IN TARIFF (ECF):		
Monthly customer charge	58.00	58.00
Demand charge per kW	16.81	16.81
Energy charge per kWh for all net kWh used	0.0381	0.0381
Energy credit 12am-12pm	0.0400	0.0400
Energy credit 12pm-4pm	0.0600	0.0600
Energy credit 4pm-12am	0.0925	0.0925

Light & Power Fees (continued)

**BOUNTIFUL CITY LIGHT & POWER
BUDGET: FY 2019-2020
RATES, FEES, & DEPOSITS, and COMPARISONS**

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

COMMERCIAL POWER FACTOR CORRECTION:

For every 1% less than 95%

COMMERCIAL SMALL SEASONAL (ES):

Monthly customer charge

Energy charge per kWh

MOBILE HOME & HOUSE TRAILER PARK:

Individual meters

Master meters (existing meters only)

SECURITY LIGHTING:

- A. LED Standard Post Top with Pole
- B. LED High Wattage Horizontal
- C. LED Low Wattage Horizontal
- D. LED Decorative Post Top with Pole
- E. LED High Wattage Flood
- F. LED Low Wattage Flood

- 1 Mercury 175 Power Bracket - NO NEW INSTALLATIONS ACCEPTED
- 2 Mercury 250 Flood Light - NO NEW INSTALLATIONS ACCEPTED
- 3 Mercury 250 Horizontal - NO NEW INSTALLATIONS ACCEPTED
- 4 Mercury 250 Post Top with Pole - NO NEW INSTALLATIONS ACCEPTED
- 5 Mercury 400 Flood Light - NO NEW INSTALLATIONS ACCEPTED
- 6 Mercury 400 Horizontal - NO NEW INSTALLATIONS ACCEPTED
- 7 Mercury 400 Power Bracket - NO NEW INSTALLATIONS ACCEPTED
- 8 Mercury 1000 Flood Light - NO NEW INSTALLATIONS ACCEPTED
- 9 Metal Halide 250 Flood Light - NO NEW INSTALLATIONS ACCEPTED
- 10 Metal Halide 400 Flood Light - NO NEW INSTALLATIONS ACCEPTED
- 11 Metal Halide 1000 Flood Light - NO NEW INSTALLATIONS ACCEPTED
- 12 High Pressure Sodium 100 Main Street - NO NEW INSTALLATIONS ACCEPTED
- 13 High Pressure Sodium 100 Post Top with Pole - NO NEW INSTALLATIONS ACCEPTED
- 14 High Pressure Sodium 150 Decorative - NO NEW INSTALLATIONS ACCEPTED
- 15 High Pressure Sodium 150 Flood Light - NO NEW INSTALLATIONS ACCEPTED
- 16 High Pressure Sodium 150 Horizontal - NO NEW INSTALLATIONS ACCEPTED
- 17 High Pressure Sodium 150 Mini Flood Light - NO NEW INSTALLATIONS ACCEPTED
- 18 High Pressure Sodium 150 Main Street - NO NEW INSTALLATIONS ACCEPTED
- 19 High Pressure Sodium 150 Post Top with Pole - NO NEW INSTALLATIONS ACCEPTED
- 20 High Pressure Sodium 200 Horizontal - NO NEW INSTALLATIONS ACCEPTED
- 21 High Pressure Sodium 250 Flood Light - NO NEW INSTALLATIONS ACCEPTED
- 22 High Pressure Sodium 250 Horizontal - NO NEW INSTALLATIONS ACCEPTED
- 23 High Pressure Sodium 250 Post Top with Pole - NO NEW INSTALLATIONS ACCEPTED
- 24 High Pressure Sodium 400 Flood Light - NO NEW INSTALLATIONS ACCEPTED
- 25 High Pressure Sodium 400 Horizontal - NO NEW INSTALLATIONS ACCEPTED
- 26 High Pressure Sodium 400 Interstate - NO NEW INSTALLATIONS ACCEPTED
- 27 High Pressure Sodium 1000 Flood Light - NO NEW INSTALLATIONS ACCEPTED
- 28 Induction 55 Main Street Decorative Post Top - NO NEW INSTALLATIONS ACCEPTED
- 29 Induction 85 Horizontal - NO NEW INSTALLATIONS ACCEPTED
- 30 Induction 85 Post Top with Pole - NO NEW INSTALLATIONS ACCEPTED
- 31 Induction 150 Horizontal - NO NEW INSTALLATIONS ACCEPTED

David Pole - NO NEW INSTALLATIONS ACCEPTED FOR PRIVATE PROPERTY
David Pole w/ Base - NO NEW INSTALLATIONS ACCEPTED FOR PRIVATE PROPERTY

Demand charge for all kW

Energy charge per kWh

Administrative Charge Flat Rate Per Month

CITY FRANCHISE TAX on KW and kWh Charges

	FY 2019	FY 2020
Rate Increase:	1.0000	1.0000
Effective For Usage As Of:	01 Jul 2018	01 Jul 2019
	\$	\$

increase meter kWh 1% ter kWh 1%

14.00	14.00
0.1112	0.1112

(see Residential Serv (see Resident
(see Commercial Ser (see Commer

29.00	29.00
30.30	30.30
27.70	27.70
36.35	36.35
30.30	30.30
27.70	27.70
16.80	16.80
22.37	22.37
19.92	19.92
20.23	20.23
27.23	27.23
25.20	25.20
25.49	25.49
49.24	49.24
25.33	25.33
30.61	30.61
53.70	53.70
6.08	6.08
17.29	17.29
33.54	33.54
18.87	18.87
18.62	18.62
18.87	18.87
6.08	6.08
18.62	18.62
20.10	20.10
24.84	24.84
22.41	22.41
22.64	22.64
31.15	31.15
28.21	28.21
31.65	31.65
53.06	53.06
NA	NA
17.97	17.97
18.96	18.96
18.62	18.62
3.89	3.89
13.45	13.45
variable & contractual	
9.0000	9.0000
0.0420	0.0420
3,270.31	3,270.31
6.00%	6.00%

Light & Power Fees (continued)

**BOUNTIFUL CITY LIGHT & POWER
BUDGET: FY 2019-2020
RATES, FEES, & DEPOSITS, and COMPARISONS**

	Rate Increase: Effective For Usage As Of:	FY 2019 1.0000 01 Jul 2018 \$	FY 2020 1.0000 01 Jul 2019 \$
FEES:			
ALL CUSTOMERS:			
1 Connect fee regular hours next day = (0.25hr x Clerk \$32.62/hr L&B x 1.245 OH%) + (0.25hr x Connect \$68.82/hr L&B x 1.245 OH%) + (0.25hr x Vehicle \$12.00/hr), round	▼	30.00	30.00
2 Connect fee regular hours same day = (0.25hr x Clerk \$32.62/hr L&B x 1.245 OH%) + (0.25hr x Connect \$68.82/hr L&B x 1.245 OH%) + (0.25hr x Vehicle \$12.00/hr) + (Special Handling Fee \$10.00), round	▼	40.00	40.00
3 Connect fee after hours = ((0.333hr x Dispatcher \$49.19/hr L&B x 1.245 OH%) + ((1.00hr x Call-Out After Hours \$65.43/hr L&B x 1.50 OT x 1.245 OH%) x 2 Crew) + (1.00hr x Vehicle \$12.00/hr) x (Discount 50/88), round	▼	75.00	100.00
4 Collection / disconnect fee = (0.25hr x Clerk \$32.62/hr L&B x 1.245 OH%) + (0.25hr x Connect \$68.82/hr L&B x 1.245 OH%) + (0.25hr x Vehicle \$12.00/hr) + (Special Handling Fee \$10.00), round		40.00	45.00
5 Reconnect fee regular hours = (0.25hr x Clerk \$32.62/hr L&B x 1.245 OH%) + (0.25hr x Connect \$68.82/hr L&B x 1.245 OH%) + (0.25hr x Vehicle \$12.00/hr) + (Special Handling Fee \$10.00), round		40.00	45.00
6 Reconnect fee after hours = ((0.333hr x Dispatcher \$49.19/hr L&B x 1.245 OH%) + ((1.00hr x Call-out After Hours \$65.43/hr L&B x 1.50 OT x 1.245 OH%) x 2 Crew) + (1.00hr x Vehicle \$12.00/hr)), round	▼	135.00	200.00
7 Return check fee		15.00	15.00
8 Monthly finance charge on past due balances: Interest rate (M = Month, A = Annual) %		1.5% M, 18.0% A	M, 18.0% A
Minimum charge \$		10.00	10.00
Charge @ # of days past due or more		30	30
9 Meter tampering fee			
Fee, plus the expense of removing any wiring or appliances and restoring BCLP's equipment to its normal operating condition		100.00	100.00
10 Pole cut disconnect / reconnect charges regular hours		125.00	175.00
11 Pole cut disconnect / reconnect charges after hours		250.00	300.00
RESIDENTIAL SERVICE:			
12 Beacon light fee per lamp, per month		0.35	0.35
COMMERCIAL SERVICE:			
13 Line extension fee: actual costs per line extension policy, as needed			Actual costs per line extension policy
SMALL SEASONAL SERVICE:			
14 Activate & deactivate, pay in advance = + (2 x Connect fee regular hours same day) + (0.25hr x Clerk \$32.62/hr L&B x 1.245 OH%) + ((1.00hr install + 0.25hr remove) x 2 x Avg Line Crew \$65.43/hr L&B x 1.245 OH%) + ((1.00hr install + 0.25hr remove) x Truck \$12.00/hr), round	▼	280.00	300.00
15 Line extension fee: actual costs per line extension policy, as needed			Actual costs per line extension policy
TEMPORARY SERVICE:			
16 Install & remove temporary service, pay in advance = (0.25hr x Clerk \$32.62/hr L&B x 1.245 OH%) + ((1.00hr install + 0.25hr remove) x 2 x Avg Line Crew \$65.43/hr L&B x 1.245 OH%) + ((1.00hr install + 0.25hr remove) x Truck \$12.00/hr), round	▼	200.00	225.00
17 Line extension fee: actual costs per line extension policy as needed			Actual costs per line extension 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		12.00	12.00
NET METERING & FEED-IN TARIFF:			
21 Connect fee (the price of the meters)		450.00	525.00
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		2.00	2.00
INDUSTRIAL SERVICE (Interruptable Customer):			
			variable & contractual

Light & Power Fees (continued)

BOUNTIFUL CITY LIGHT & POWER
BUDGET: FY 2019-2020
RATES, FEES, & DEPOSITS, and COMPARISONS

	FY 2019	FY 2020
Rate Increase:	1.0000	1.0000
Effective For Usage As Of:	01 Jul 2018	01 Jul 2019
	\$	\$
DEPOSITS:		
RESIDENTIAL RENTAL CUSTOMERS:		
Deposit is required on all residential rental customers.		
Deposit for electricity only	100.00	100.00
Deposit for electricity plus other services	150.00	150.00
Deposit is refunded only at termination of service.		
RESIDENTIAL NON-RENTAL CUSTOMERS:		
Deposit is required only on residential non-rental customers with poor payment record.		
Deposit is equal to an estimated 2 month bill with a minimum of	150.00	150.00
Deposit is refunded only at termination of service.		
NON-RESIDENTIAL CUSTOMERS:		
Deposit is required on all non-residential customers including Seasonal and Temporary.		
Deposit is equal to an estimated 2 month bill with a minimum of	250.00	250.00
Deposit is refunded only at termination of service.		
MOBILE HOME & HOUSE TRAILER PARK SERVICE:		
Individual meters		(see Residential Service)
Master meters (existing only)		(see Commercial Service)
INDUSTRIAL SERVICE (Interruptable Customer):		
		variable & contractual

Golf Fees

Description of Fee or Charge	Unit	Fee/Charge	Comments
Green Fees:			
Regular (all day)	9 holes	\$16.00	
Regular (all day)	18 holes	\$32.00	
Senior Citizen (55 years or older)	9 holes	\$14.00	Rate available on weekdays only
Senior Citizen (55 years or older)	18 holes	\$28.00	Rate available on weekdays only
Junior (17 years and younger)	9 holes	\$9.00	Rate available on weekdays only
Junior (17 years and younger)	18 holes	\$18.00	Rate available on weekdays only
Voucher Book (Punch ticket)	20, 9 hole rounds	\$260.00	
Junior Book - Under 18 years old	20, 9 hole rounds	\$150.00	
Cart Fees:			
Regular	9 holes	\$7.00	
Regular	18 holes	\$14.00	
Rentals:			
Golf Clubs (Standard)	9 holes	\$10.00	
Golf Clubs (Standard)	18 holes	\$15.00	
Golf Clubs (High-end)	9 holes	\$25.00	
Golf Clubs (High-end)	18 holes	\$40.00	
Pull Carts	Base Charge	\$3.00	

Note: Fees were effective January 1, 2018

Landfill Fees

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

NOTES:

Unacceptable items include -

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

Hours of operation -

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

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

Sanitation Fund & Recycling Fund Fees

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

Cemetery Fees

Description of Fee or Charge	Unit	FY2019 - Proposed	
		Fee/Charge	Comments
Burial Spaces:			
Residents -			
One to Eight Spaces	Each	\$640.00	Includes \$140 perpetual care fee
Double Depth First and Second Burials	Each	\$805.00	Includes \$280 perpetual care fee
Baby burial space	Each	\$250.00	
Raised Marker Fee	Each	\$100.00	
Flat Marker Fee	Each	\$20.00	Minimum of 4 spaces together for each raised headstone.
Non-Residents -			
One to Eight Spaces	Each	\$940.00	Includes \$140 perpetual care fee
Double Depth First and Second Burials	Each	\$1,105.00	Includes \$280 perpetual care fee
Baby burial space	Each	\$300.00	
Raised Marker Fee	Each	\$100.00	
Flat Marker Fee	Each	\$20.00	Minimum of 4 spaces together for each raised headstone.
Grave Opening Fees:			
Residents -			
Adult (opening and closing)	Each	\$525.00	
Double Depth First and Second Burials	Each	\$650.00	
Disinterment (second burial - top casket)	Each	\$900.00	
Disinterment (double deep first burial - bottom casket)	Each	\$1,200.00	
(Note: If disinterment of the first burial (bottom casket) is requested, both disinterment fees must be paid.)			
Baby Grave Opening	Each	\$150.00	
Infant Disinterment	Each	\$400.00	
Title Transfer Fee	Each	\$50.00	
Non-Residents -			
Adult (opening and closing)	Each	\$1,800.00	
Double Depth First and Second Burials	Each	\$1,895.00	
Disinterment (second burial - top casket)	Each	\$900.00	
Disinterment (double deep first burial - bottom casket)	Each	\$1,200.00	
(Note: If disinterment of the first burial (bottom casket) is requested, both disinterment fees must be paid.)			
Baby Grave Opening	Each	\$300.00	
Infant Disinterment	Each	\$400.00	
Title Transfer Fee	Each	\$100.00	

Cemetery Fees (continued)

Urn Burial Charges:

Residents -

Urn Burial Space - In-ground	Each	\$300.00	Requires opening/closing fee
Urn Grave Opening/Closing - In-ground	Each	\$200.00	

Urn Niche Space - Columbarium	Each	\$550.00	Bottom Level	Opening/Closing, Perpetual Care, and Basic Engraving fees (name and date) are included. Overtime charges apply.
	Each	\$650.00	2nd Level	
	Each	\$750.00	3rd Level	
	Each	\$850.00	Top Level	

Non-Residents -

Urn Burial Space - In-ground	Each	\$400.00	Requires opening/closing fee
Urn Grave Opening/Closing - In-ground	Each	\$300.00	

Urn Niche Space - Columbarium	Each	\$700.00	Bottom Level	Opening/Closing, Perpetual Care, and Basic Engraving fees (name and date) are included. Overtime charges apply.
	Each	\$800.00	2nd Level	
	Each	\$900.00	3rd Level	
	Each	\$1,000.00	Top Level	

Overtime Charges:

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

Saturday 1-Time Charge - Overtime charges apply starting 4:01 p.m.	Each	\$350.00
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Residents -

Overtime Charge	Per Hour	\$200.00
Each hour after 4:00 (Note: First hour starts at 4:01 p.m., Second hour starts at 5:01, etc)		

Non-Residents -

Overtime Charge	Per Hour	\$200.00
Each hour after 4:00 (Note: First hour starts at 4:01 p.m., Second hour starts at 5:01, etc)		

Provide 24 hours advance notice to Cemetery for burials.

LONG-TERM CAPITAL PLAN



**City of Bountiful, Utah
Operating & Capital Budget
Fiscal Year 2019-2020**

At-a-Glance:

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



Long-Term Capital Plan Overall Summary

	Fiscal Year							Total	
	Ending June 30,							All	
Department Name	2020	2021	2022	2023	2024	2025-2029	Future	Fiscal Years	
Governmental Fund Departments (Capital Improvement Fund):									
Legislative	7,880,800	0	0	0	0	0	0	7,880,800	
Information Technology	25,000	0	45,000	40,000	45,000	210,000	0	365,000	
Finance	22,000	0	0	21,500	0	0	0	43,500	
Buildings	0	0	0	0	0	40,000	40,000	80,000	
Police	737,000	386,000	386,000	237,000	212,000	1,532,000	2,934,000	6,424,000	
Streets	995,000	2,734,000	1,379,000	1,445,000	1,287,000	6,380,000	350,000	14,570,000	
Engineering	0	20,000	0	25,000	40,000	40,000	0	125,000	
Parks	115,000	95,000	250,000	60,000	80,000	110,000	85,000	795,000	
Total Governmental Fund Departments	9,774,800	3,235,000	2,060,000	1,828,500	1,664,000	8,312,000	3,409,000	30,283,300	
Enterprise Fund Departments:									
Storm Water	593,000	581,000	595,000	582,000	625,000	2,569,000	1,585,000	7,130,000	
Water	2,082,000	1,605,000	3,020,000	1,946,621	1,913,000	12,104,000	4,080,000	26,750,621	
Light and Power	4,706,000	4,290,000	2,315,000	2,235,000	2,770,000	15,895,000	0	32,211,000	
Golf Course	110,000	165,000	165,000	65,000	0	0	20,000	525,000	
Landfill	878,000	648,000	390,000	500,000	693,000	3,075,000	0	6,184,000	
Sanitation	265,000	285,000	305,000	190,000	350,000	1,683,000	0	3,078,000	
Cemetery	74,000	130,000	32,000	28,000	16,000	193,000	280,000	753,000	
Total Enterprise Fund Departments	8,708,000	7,704,000	6,822,000	5,546,621	6,367,000	35,519,000	5,965,000	76,631,621	
Internal Service Fund & Special Revenue Fund Departments:									
Computer Replacement	61,730	40,000	35,000	35,000	35,000	175,000	0	381,730	
Redevelopment Agency	3,265,000	6,200,000	760,937	0	0	0	0	10,200,937	
RAP Tax	150,000	200,000	30,000	125,000	0	0	0	505,000	
Total Internal Service Fund Departments	61,730	40,000	35,000	35,000	35,000	175,000	0	381,730	
GRAND TOTAL OF PLANNED EXPENDITURES & EXPENSES	18,544,530	10,979,000	8,917,000	7,410,121	8,066,000	44,006,000	9,374,000	107,296,651	
Funding to accomplish these capital improvement plans is projected to be derived from the following sources:									
Department	Potential Revenue Sources								
Governmental Fund departments	Sales taxes, interest earnings, inter-city/reserve transfers and RDA reserve transfers								
Storm Water department	Storm water fees, interest earnings and inter-city/reserve transfers								
Water department	Water sales, interest earnings and reserve transfers and issuance of revenue bond debt								
Light and Power department	Electricity sales, interest earnings, reserve transfers and issuance of revenue bond debt								
Golf Course	Admissions and greens fees, interest earnings and inter-city/reserve transfers								
Landfill and Sanitation	Fees, charges, interest earnings and reserve transfers								
Cemetery	Fees, charges, interest earnings and reserve transfers								
Computer Replacement	Inter-City charges and reserve transfers								
Redevelopment Agency	Property Tax Increment, interest earnings and reserve transfers								
RAP Tax	Recreation, Arts and Parks Tax								
Plan assumes an annual inflation adjustment (as determined by each submitting department)									

Legislative Department

1			Fiscal Year							Total	1	
2			Ending June 30,							All	2	
3	Department	Project Description	Budget Category	2020	2021	2022	2023	2024	2025-2029	Future	Fiscal Years	3
4	Legislative											4
5		City Hall Remodel	Buildings	6,324,000							6,324,000	5
6		Joint Project - Landscape 500 S / I-15	Improvements Other Than Buildings	35,000							35,000	6
7		Ice Ribbon	Improvements Other Than Buildings	1,290,000							1,290,000	7
8		1% for Public Art	Improv-PublicArt-1%CapProject	81,800							81,800	8
9		Contingency		150,000							150,000	9
10	Total Legislative			7,880,800	0	0	0	0	0	0	7,880,800	10

Information Technology Department

Department Name	Project Description	Budget Category	Fiscal Year							Total
			Ending June 30,							All
			2020	2021	2022	2023	2024	2025-2029	Future	Fiscal Years
Information Technology										0
	Network, Security and monitoring equipment	Machinery & Equipment				40,000		120,000		160,000
	Server and Storage upgrade	Machinery & Equipment	25,000				45,000	90,000		160,000
	Virtual Desktop Interface: Server and Licensing	Machinery & Equipment			45,000					45,000
										0
Total Information Technology			25,000	0	45,000	40,000	45,000	210,000	0	365,000

Network, Security and monitoring equipment

We are constantly trying to make sure we have the latest network and security equipment. To keep up with increased demands, increased speeds and increased security threats, we replace most of our network equipment every 5-8 years.

Server and Storage Upgrade

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

Virtual Desktop Interface

We are looking into VDI technology. This allows a central server to run all instances of common software, Word, Excel, etc. Using VDI technology reduces the need to upgrade desktop computers as often because the computing power is supplied by the VDI server.

Finance Department

			Fiscal Year							Total	
			Ending June 30,							All	
3 Department Name	Project Description	Budget Category	2020	2021	2022	2023	2024	2025-2029	Future	Fiscal Years	
4 Finance										4	
5	Folder/Inserter Replacement	Machinery & Equipment	22,000							22,000	
6	Copier Replacement	Machinery & Equipment				21,500				21,500	
7 Total Finance			22,000	0	0	21,500	0	0	0	43,500	

Folder/Inserter

Finance, Treasury, HR, and Planning use a folder/inserter machine for their mailings. In FY2015 Finance purchased a Pitney Bowes folder/inserter that has regularly broken down causing delay and frustration to staff. This machine was originally expected to be replaced in FY2021; however, due to the issues the machine has had we are asking to replace the machine one year early in FY2020.

Copier

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

Government Buildings Department

1	Fiscal Year									Total	1	
2	Ending June 30,									All	2	
3	Department Name	Project Description	Budget Category	2020	2021	2022	2023	2024	2025-2029	Future	Fiscal Years	3
4	Government Buildings										4	
5		Truck with Utility Bed	Machinery and Equipment						40,000	40,000	80,000	5
6											0	6
7	Total Government Buildings			0	0	0	0	0	40,000	40,000	80,000	7

Truck with Utility Bed

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

Police Department

1	Fiscal Year									Total	1	
	Ending June 30,											All
3	Department Name	Project Description	Budget Category	2020	2021	2022	2023	2024	2025-2029	Future	Fiscal Years	
4	Police											4
5		Machinery & Equipment	Police Vehicles	200,000	206,000	206,000	212,000	212,000	1,086,000	1,086,000	3,208,000	5
6		Machinery & Equipment	Motorcycles						50,000	50,000	100,000	6
7		Machinery & Equipment	SWAT Vehicle Upgrade			32,000				50,000	82,000	7
8		Machinery & Equipment	Dispatch Consoles							80,000	80,000	8
9		Machinery & Equipment	Radio-Portable						100,000	200,000	300,000	9
10		Machinery & Equipment	Radio-Mobile							150,000	150,000	10
11		Machinery & Equipment	Transmitters	250,000							250,000	11
12		Machinery & Equipment	Eventide Recorder							35,000	35,000	12
13		Machinery & Equipment	Telephone System	287,000					100,000	120,000	507,000	13
14		Machinery & Equipment	Cooling Tower			60,000				60,000	120,000	14
15		Machinery & Equipment	HVAC			180,000				200,000	380,000	15
16		Machinery & Equipment	Boiler		60,000					60,000	120,000	16
17		Machinery & Equipment	Water Heater						50,000	50,000	100,000	17
18		Machinery & Equipment	Car Camera						96,000	96,000	192,000	18
19		Machinery & Equipment	Camera Storage				25,000			30,000	55,000	19
20		Machinery & Equipment	Heat Exchange HVAC		25,000					25,000	50,000	20
21		Equipment	Tasers		45,000					45,000	90,000	21
22		Building	Public Safety Building Security							35,000	35,000	22
23		Building	Building Paint							20,000	20,000	23
24		Building	Carpet							120,000	120,000	24
25		Building	Building Stucco							75,000	75,000	25
26		Building	UPS System						50,000	50,000	100,000	26
27		Building	Gun Range		50,000					50,000	100,000	27
28		Building	A/C Dispatch Server							20,000	20,000	28
29		Building	Building Roof							77,000	77,000	29
30		Building	Work Stations							150,000	150,000	30
31	Total Police			737,000	386,000	386,000	237,000	212,000	1,532,000	2,934,000	6,516,000	31

Police Department (continued)

Police Vehicles

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

Motorcycles

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

SWAT Vehicle Conversion

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

Dispatch Consoles

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

Radios Portable and Mobile

Portable radios were recently replaced since they were purchased just before the 2002 Olympics. The department has experienced difficulty in replacing broken components and the Federal Government (FCC) is requiring all public safety radios be digitally compliant within the next three years. The FY2018 budget includes replacing half of the mobile (car) radios and replacing the other half in FY2019. We anticipate the portable radios will need to be replaced in FY2025.

Dispatch Console Radio

Along with replacing the officer's radios, there is a need to replace existing dispatch radios. The parts needed to repair the radios are not currently being manufactured and if needed, staff is dependent upon finding used parts to keep the radios operating. The radios also fall under the FCC mandate to be digitally compatible within the next three-years.

Eventide Phone and Radio

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

Telephone Equipment

The dispatch phone system was replaced in FY2013. The phone system will be upgraded in FY2020 and we anticipate the phone system will need to be replaced in FY2025.

Cooling Tower (Air

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

Police Department (continued)

Boiler (Heating System)

The current boiler system was installed when the building was built in 1997. The department spent \$12,000 in FY2015 for a new cone that could extend the component's useful life up-to-three-years. This smaller cone should also reduce some of the utility costs. We anticipate a full-boiler rebuild will cost \$60,000 as early as FY2021.

Building Water Heater

The current water heater was replaced in 2014. We anticipate the water heater will need to be replaced in FY2024.

Vehicle Camera Replacement

The current vehicle camera system was purchased in 2011. The department has not been able to obtain parts for repairs due to the cameras being past end-of-life. We have been replacing vehicle cameras using grant funding and we anticipate being able to finish our fleet using grant funding in FY2019. We anticipate replacing cameras again in FY2026.

Camera Storage System

Recently the department purchased a large amount of digital memory capacity to store vehicle and body camera videos. We believe that the storage capacity will be sufficient for the next five years. We anticipate needing additional storage in FY2021 for approximately \$25,000.

Heat Exchange (HVAC)

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

Public Safety Building and

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

Facility Interior and Exterior

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

Building Carpet

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

Police Department (continued)

Building Stucco

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

UPS Communications Backup

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

Bountiful Gun Range

Operating a gun-range requires systems to be replaced as they wear-out over time. The department has been very fortunate to be able to cover the majority of costs, in the \$300,000-\$400,000 range, through donations, partnerships and grants. Administration is committed in continuing these partnerships when possible. However, there are budgeted funds in the capital plan to repair the building structure. cement and bullet traps in FY2021. if needed.

A/C Unit Dispatch Server

The public safety building has two rooms that have equipment in them that must be cooled. One room in the basement recently had the A/C unit fail that could have caused major damage had it not been noticed. The same A/C unit is in the server room in dispatch that houses radios and servers. It is in need of replacement before it also fails. The cost would be \$25,000 in the FY2021.

Building Roof

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

Work Station Replacement

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

Taser Replacement

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

Streets Department

Department Name	Project Description	Budget Category	Fiscal Year						Future	Total All Fiscal Years
			Ending June 30, 2020	2021	2022	2023	2024	2025-2029		
Streets										
	Trucks and Overlay Equipment	Machinery & Equipment	519,000	544,000	599,000	615,000	587,000	3,390,000	6,254,000	
	Storage Building- Car Wash Building	Buildings	50,000	1,200,000					1,250,000	
	HVAC Unit	Buildings	26,000						26,000	
	Brine prewet system tanks and shelter	Other than Buildings				80,000			80,000	
	100 North - Main Street to 400 East	Road Reconstruction	400,000						400,000	
	1000 North - 500 West to 200 West	Road Reconstruction		850,000					850,000	
	200 South - 1225 East Circle	Road Reconstruction			55,000				55,000	
	200 South - 400 East to 100 East	Road Reconstruction			300,000				300,000	
	200 North - Main to 100 West	Road Reconstruction			120,000				120,000	
	200 East & 300 East - 400 North to 300 North	Road Reconstruction			155,000				155,000	
	400 South - 400 East to 200 West	Road Reconstruction				750,000			750,000	
	300 South - 400 East to 200 West	Road Reconstruction					700,000		700,000	
	200 East - 500 South to 300 North	Road Reconstruction						610,000	610,000	
	300 East - Center to 300 North	Road Reconstruction						240,000	240,000	
	1650 South - Orchard Dr to 1600 South	Road Reconstruction						260,000	260,000	
	400 North - 400 East to 1300 East	Road Reconstruction						1,500,000	1,500,000	
	Center Street 200 West to 500 West	Road Reconstruction						380,000	380,000	
	1200 South - 100 East to Main Street	Road Reconstruction							350,000	
	1500 South and Orchard Dr	Traffic Signals		140,000					140,000	
	Davis Blvd. and 1800 South	Traffic Signals			150,000				150,000	
Total Streets			995,000	2,734,000	1,379,000	1,445,000	1,287,000	6,380,000	350,000	14,570,000

Trucks, Machinery and Equipment

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

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

Streets Department (continued)

Buildings

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

Other than Buildings

Brine prewet system tanks and shelter planned for FY2023

Road Reconstruction

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

Traffic Signals and Camera

New traffic signals are planned to be installed at the intersections of I500 South and Orchard Drive in FY 2021 and Davis Blvd and I800 South in FY 2022

Engineering Department

		Fiscal Year								Total	
		Ending June 30,								All	
Department Name	Project Description	Budget Category	2020	2021	2022	2023	2024	2025-2029	Future	Fiscal Years	
Engineering											
	Large Format Copier/Plotter			20,000						20,000	
	GPS Survey Equipment Replacement					25,000				25,000	
	Replace 1996 Jeep Cherokee						40,000			40,000	
	Replace 2006 Chev 1/2 ton Pickup							40,000		40,000	
Total Engineering			0	20,000	0	25,000	40,000	40,000	0	125,000	

Machinery and Equipment

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

Parks Department

Department Name	Project Description	Budget Category	Fiscal Year							Total
			Ending June 30,							All
			2020	2021	2022	2023	2024	2025-2029	Future	Fiscal Years
Parks										
	Small Mower	Machinery and Equipment		20,000		25,000		25,000	50,000	120,000
	Pick up Truck	Machinery and Equipment	35,000			35,000		35,000	35,000	140,000
	One ton Truck with Plow and Salter	Machinery and Equipment					45,000			45,000
	Sweeper	Machinery and Equipment					35,000			35,000
	Large Gang Mower	Machinery and Equipment		75,000						75,000
	Greenhouse Panels	Buildings						50,000		50,000
	Viewmont Tennis Courts	Improvements Other Than Buildings				250,000				250,000
	North Canyon Single-track	Improvements Other Than Buildings	80,000							80,000
										0
Total Parks			115,000	95,000	250,000	60,000	80,000	110,000	85,000	795,000

Small Mower

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

Pick-up Truck

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

One ton truck with plow and salter

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

Parks Department (continued)

Sweeper

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

Large gang mower

Our current mower is 15 years old and in need of replacement. With our current maintenance program we estimate it will be viable for an additional 2-3 years. We anticipate replacing this mower in 2021.

Greenhouse Panels

It is recommended by industry standards and best management practices to replace greenhouse panels every 15-20 years. Currently the panels on our greenhouses are about 29 years old.

Viewmont Tennis Courts

There are 4 tennis courts at Viewmont High School. The two west courts are property of Bountiful City. The 2 east courts are Davis School District property. Currently, the parks department maintains all four courts through an inter-local use agreement. All 4 courts were reconditioned and resurfaced in 2014 in an attempt to extend the use of the courts through the next 5-6 years. It is anticipated that the courts will need to be demolished and rebuilt due to age, concrete cracking and separation, and drainage and slope issues.

North Canyon Single-track

New trail area in North Canyon Park

Storm Water Fund

1	2	3 Department Name	4 Project Description	5 Budget Category	6 Fiscal Year					7 Future	8 Total	9
					10 Ending June 30,	11 2020	12 2021	13 2022	14 2023			
18	19	20 Storm Water										
21	22		23 Trucks, Sweepers, Flusher	24 Machinery & Equipment	25 113,000	26 306,000	27 295,000	28 42,000	29 325,000	30 774,000	1,855,000	
			Ridge Point Dr Extend drain to spring	Storm Drain Construction	200,000						200,000	
			1800 South 1489 East Extend line West	Storm Drain Construction	76,000						76,000	
			950 East 700 North move line out of yard	Storm Drain Construction	150,000						150,000	
			100 North -- Stone Creek to 100 East	Storm Drain Construction	54,000						54,000	
			Oakridge Circle -- 50 West to 3500 South	Storm Drain Construction		230,000					230,000	
			350 West -- 150 South to 100 South	Storm Drain Construction		45,000					45,000	
			400 South -- 100 East to 200 East	Storm Drain Construction			115,000				115,000	
			Main Street -- 1350 North to 1600 North	Storm Drain Construction			185,000				185,000	
			Ashley Detention Basin Rebuild	Storm Drain Construction				250,000			250,000	
			Pipe ditch -- Frontage - 1400 N to 1600 N	Storm Drain Construction				290,000			290,000	
			300 South -- 1300 East to Barton Creek	Storm Drain Construction					300,000	300,000	600,000	
			Medford Pond Rebuild	Storm Drain Construction						60,000	60,000	
			H S Runoff -- Orchard Dr 629 South to Mill Creek	Storm Drain Construction						300,000	300,000	
			Spring -- Bountiful Blvd 1350 South to 1450 South	Storm Drain Construction						40,000	40,000	
			400 North -- 400 East to 600 East	Storm Drain Construction						170,000	170,000	
			400 North -- 650 East to 1100 East	Storm Drain Construction						500,000	500,000	
			P L Runoff -- Davis Blvd 2505 South to Lewis Park	Storm Drain Construction						175,000	175,000	
			City shop drain -- 300 West to Mill Creek	Storm Drain Construction						250,000	250,000	
			Deborah Dr -- 1125 East to 900 East	Storm Drain Construction						350,000	350,000	
			Fair Oaks Dr -- 900 East to Carolyn Way	Storm Drain Construction						90,000	90,000	
			Davis Blvd -- 3300 South to 100 West	Storm Drain Construction						60,000	60,000	
			800 East 300 South to 315 North Pipe up size	Storm Drain Construction						585,000	585,000	
			Moss Hill Drive Pipe Replacement	Storm Drain Construction						200,000	200,000	
			Cemetery expansion	Storm Drain Construction						300,000	300,000	
30		Total Storm Water			593,000	581,000	595,000	582,000	625,000	2,569,000	1,585,000	7,130,000

Storm Water Vehicles, Machinery and Equipment

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

Water Fund

Department Name	Project Description	Budget Category	Fiscal Year							Future	Total All Fiscal Years
			Ending June 30, 2020	2021	2022	2023	2024	2025-2029			
Water	Pump Station at 400 North Reservoir	Buildings	350,000								
	Pump Station at Millcreek Reservoir	Buildings						400,000		400,000	
	Replace Millcreek Reservoir	Reservoirs						2,000,000		2,000,000	
	Resize Ashdown Reservoir	Reservoirs							1,500,000	1,500,000	
	Replace Barton Creek Reservoir	Reservoirs							2,000,000	2,000,000	
	Calder Well Sleeve or Re-drill	Wells			1,500,000					1,500,000	
	Lower Mueller Well Upgrade	Wells	90,000							90,000	
	Upgrade Barton Creek Well (Fix Radium Problem)	Wells							200,000	200,000	
	Ashdown Site Landscaping	Improvements Other Than Buildings			30,000					30,000	
	Stoneridge Road Drainage Improvements	Improvements Other Than Buildings						30,000		30,000	
	Annual Replacement (See Map and Schedule)	Annual Scheduled Pipe Replacement	1,237,000	1,050,000	1,100,000	1,406,621	1,448,000	7,920,000		14,161,621	
	Fix Fire Flow Deficiency 1000 North and 400 West	Annual Scheduled Pipe Replacement								0	
	Fix Highland Oaks Fire flow Deficiency	Annual Scheduled Pipe Replacement								0	
	Fix Flow Restriction Down 400 North below 1300 East	Annual Scheduled Pipe Replacement								0	
	SCADA Upgrade	System Machinery and Equipment	150,000	150,000						300,000	
	Meter Reading System Upgrade	System Machinery and Equipment		150,000	160,000	160,000	170,000	800,000		1,440,000	
	Emergency Mobile Generators	System Machinery and Equipment	70,000							70,000	
	Misc Yearly Upgrades (Pumps, Motors, Electrical ect.)	System Machinery and Equipment	30,000	50,000	65,000	70,000	70,000	325,000		610,000	
	3100 South Booster Pump and Motor #1	System Machinery and Equipment		50,000						50,000	
	Staff Pickup Trucks	Vehicles		36,000						266,000	
	Supervisor Pickup Trucks	Vehicles			80,000	40,000				120,000	
	Plow Truck (flatbed)	Vehicles						80,000		80,000	
	Crew Trucks With Utility Bed	Vehicles		85,000	85,000					180,000	
	Dump Trucks	Vehicles	155,000			165,000				320,000	
	Mini Excavator	Vehicles					75,000			75,000	
	Backhoes	Vehicles						134,000		134,000	
	Compressor	Vehicles				30,000				30,000	
	Pavement Saw	Vehicles		34,000					40,000	74,000	
	Vactor	Vehicles					70,000			70,000	
	Center Street Drain 900 East to 1060 East	BWSD Drain Line							120,000	120,000	
	Acquire Tank Site Near Sunset Hollow	Land							180,000	180,000	
	Acquire Tank Site at Upper Maple Hills	Land							200,000	200,000	
										0	
Total Water			2,082,000	1,605,000	3,020,000	1,946,621	1,913,000	12,104,000	4,080,000	26,750,621	

Water Fund (continued)

2020

5100 472130 Wells: We will re design and re outfit the Lower Mueller to meet the discharge head required to treat the well through the Treatment Plant. (\$90,000)

5100 472100 Buildings: We will build a pump station to supply water to the new subdivision below the "B" to lift water to our Templeview reservoir (\$350,000)

5100 474600 – Vehicles and Operations Equipment: Will replace a dump truck and work towards running a total of three dump trucks now that we run a full time pipe crew. (\$155,000)

5100 474500 - System Machinery and Equipment: We will begin upgrading our SCADA system and do 50% of the system in 2019-2020 (\$150,000).

5100 474500 - System Machinery and Equipment: We will upgrade the controls for the Lower Williams booster Station. (\$30,000)

5100 474500 - System Machinery and Equipment: We will purchase an emergency generator. (\$70,000)

5100 473110 – Distribution Piping and Appurtenances: This is our annual pipe replacement based upon our 10 year replacement plan and road maintenance schedule. (\$1,237,000)

2021

5100 474500 - System Machinery and Equipment - SCADA: We will finish upgrading our SCADA system that we did 50% of in 2019-2020 (\$150,000).

5100 474500 - System Machinery and Equipment - Metering: We will upgrade our automated meter reading system as the current system is out of date and the warranties have expired on most of the equipment. (\$150,000) We will do this over eight years time.

5100 474500 - System Machinery and Equipment: We will upgrade one of our production facilities based on evaluation of pump efficiency. (\$50,000) We will also upgrade one of the booster pumps at our 3100 South booster station. (\$50,000)

5100 474600 – Vehicles and Operations Equipment: Replacing one staff pickup truck (\$36,000) and one of the crew trucks in with a utility bed. (\$85,000). We will also replace our pavement saw (\$34,000)

5100 473110 – Distribution Piping and Appurtenances: This is our annual pipe replacement based upon our 10 year replacement plan and road maintenance schedule. (\$1,050,000)

2022

5100 472130 Wells: We will need to redrill our Calder well # 2. Video of the well that we have shared with several well experts has determined that we need to put a sleeve down the well to avoid a collapse or Redrill. (\$1,500,000)

5100 473100 – Improvements other than Buildings: Improve landscaping at Ashdown reservoir. There have been a lot of citizen complaints and is a fire hazard. (\$30,000)

5100 474500 - System Machinery and Equipment - Metering: We will continue to upgrade our automated meter reading system as the current system is out of date and the warranties have expired on most of the equipment. (160,000)

5100 474500 - System Machinery and Equipment: We will also upgrade equipment at one of our booster facilities based upon analysis of the efficiency at all sites. (\$65,000) We will continue with our upgrade to a newer and more up to date technology by replacing 35% of our equipment this year. (\$100,000)

5100 474600 – Vehicles and Operations Equipment: Replacing two supervisor trucks (\$80,000) and one of the crew trucks in with a utility bed. (\$85,000)

5100 473110 – Distribution Piping and Appurtenances: This is our annual pipe replacement based upon our 10 year replacement plan and road maintenance schedule. (\$1,100,000)

Water Fund (continued)

2023

5100 474600 – Vehicles and

5100 474500 - System Machinery and Equipment: Will upgrade equipment at one of our booster facilities based upon analysis of the efficiency at all sites. (\$70,000)

5100-474500 - System Machinery and Equipment - Metering: We will continue to upgrade our automated meter reading system as the current system is out of date and the warranties have expired on most of the equipment. (160,000)

5100 474600 – Vehicles and Operations Equipment: Replacing two staff pickup trucks (\$75,000) and one supervisor Pickup truck. (\$40,000)

5100 473110 – Distribution Piping and Appurtances: This is our annual pipe replacement based upon our 10 year replacement plan and road maintenance schedule. (\$1,406,621)

2024

5100 474500 - System Machinery and Equipment: Will upgrade equipment at one of our booster facilities in 2024 based upon analysis of the efficiency at all sites. (\$70,000)

5100-474500 - System Machinery and Equipment - Metering: We will continue to upgrade our automated meter reading system as the current system is out of date and the warranties have expired on most of the equipment. (170,000)

5100 474600 – Vehicles and Operations Equipment: Replacing the vactor (\$70,00)

5100 474600 – Vehicles and Operations Equipment: Will replace two staff pickup trucks. (\$80,000) Our Mini Excavator (\$75,000) Replacement of existing equipment.

5100 473110 – Distribution Piping and Appurtances: This is our annual pipe replacement based upon our 10 year replacement plan and road maintenance schedule. (\$1,448,000)

Future Capital

2025

5100 474600 – Vehicles and

5100 473100 – Improvements other

5100 474500 - System Machinery and Equipment: Will upgrade equipment at one of our booster facilities in 2024 based upon analysis of the efficiency at all sites. (\$65,000)

5100 473110 – Distribution Piping and Appurtances: This is our annual pipe replacement based upon our 10 year replacement plan and road maintenance schedule. (Estimated cost in 2024 (\$1,493,320)

2026

5100 474600 – Vehicles and Operations Equipment: We will replace a Crew truck with utility bed (\$90,000)

5100 474500 - System Machinery

5100 474500 - System Machinery

5100 473110 – Distribution Piping and Appurtances: This is our annual pipe replacement based upon our 10 year replacement plan and road maintenance schedule. (Estimated cost in 2025 (\$1,493,320)

Water Fund (Continued)

2027

5100 474600 – Vehicles and Operations Equipment: Will replace two supervisor pickup trucks (\$80,000) and the tractor (\$70,000) We will also replace a crew truck with a utility bed (\$90,000)

5100 474500 - System Machinery and Equipment: Will upgrade one of our booster facilities in based upon analysis of the efficiency at all sites. (\$70,000)

5100 473110 – Distribution Piping and Appurtenances: This is our annual pipe replacement based upon our 10 year replacement plan and road maintenance schedule. (Estimated cost in 2026 (\$1,493,3200)

2028

51471100 – Land: Acquire land to

5100 474500 - System Machinery and Equipment: Will upgrade equipment at one of our booster facilities in based upon analysis of the efficiency at all sites. (\$70,000)

5100 474600 – Vehicles and

5100 473110 – Distribution Piping and Appurtenances: This is our annual pipe replacement based upon our 10 year replacement plan and road maintenance schedule. (Estimated cost in 2027 (\$1,493,320)

2029

5100 474600 – Vehicles and Operations Equipment: Will replace one supervisor pickup trucks (\$40,000) a plow truck (\$70,000) and a backhoe (\$140,000)

5100 474500 - System Machinery and Equipment: Will upgrade equipment at one of our booster facilities in based upon analysis of the efficiency at all sites. (\$70,000)

5100 473110 – Distribution Piping and Appurtenances: This is our annual pipe replacement based upon our 10 year replacement plan and road maintenance schedule. (Estimated cost in 2027 (\$1,493,320)

Buildings – 5100 472100: We will replace the existing pump station at the Millcreek reservoir in 2029 to increase operational efficiency and to be able to supply more water to the south end of town. (\$400,000)

5100 472120 Reservoirs: Will replace our Millcreek reservoir in 2029. Problems with concrete spalling and root intrusion. (\$2,000,000)

5100 474600 – Vehicles and

10 + Years

51471100 – Land: Obtain a site for a new reservoir above Sunset Hollow as part of the North Canyon system.

5100 472120 Reservoirs: Will replace our Barton Creek reservoir in 2030-31. Problems with concrete spalling and root intrusion. (\$1,500,000)

5100 472120 Reservoirs: We would like to upsize the Ashdown reservoir to 2 MG (\$1,000,000)

Light & Power Fund

Department Name	Project Description	Budget Category	Fiscal Year							Total All Fiscal Years
			Ending June 30, 2020	2021	2022	2023	2024	2025-2029	Future	
Light & Power										
	CIP 09 Dist Sub NW Substation	NW Substation	1,500,000	2,000,000						3,500,000
	CIP 13 Dist Sys Rebuild 1209 N. Main St	NW Substation		180,000						180,000
	Feeder #273 to Feeder #673	NW Substation		300,000						300,000
	Upgrade Substation & Feeders	NE Substation					1,000,000	3,000,000		4,000,000
	CIP 14 Dist Sys Stone Creek Property	NE Substation	100,000							100,000
	CIP 15 Dist Sys Feeder #373 East	NE Substation	430,000	400,000	400,000	400,000	400,000	400,000		2,430,000
	CIP 16 Dist Sys 400 N Pump	NE Substation	0							0
	CIP 19 Dist Sys Feeder #374 West	NE Substation	130,000							130,000
	Feeder #571 North 200 W	SW Substation						200,000		200,000
	Feeder #572 East 1800 S	SW Substation						200,000		200,000
	Feeder #573 Main South to Willey Honda	SW Substation			400,000					400,000
	Feeder #573 Willey Honda to 3100 S	SW Substation		400,000						400,000
	Feeder #574 Zp	SW Substation						650,000		650,000
	CIP 12 Dist Sys Feeder #575 Rebuild	SW Substation	550,000							550,000
	Feeder #576 to Feeder #676 Tie	SW Substation						800,000		800,000
	CIP 17 Dist Sys Feeder #673-#271 Inter-Tie	Central Substation	171,000							171,000
	Feeder #674 Rebuild & Tie to #272	Central Substation					200,000	200,000		400,000
	Feeder #675 Rebuild	Central Substation						400,000		400,000
	Feeder #671 Rebuild	Central Substation						300,000		300,000
	Feeder #672 Rebuild	Central Substation						500,000		500,000
	Ph 9 (400 N 200 W to NE Sub) Transmission	Transmission System				100,000	700,000			800,000
	Ph 9 (400 N 200 W to NE Sub) Distribution	Transmission System					20,000			20,000
	Ph 10 (SW Sub to 400 E) Transmission	Transmission System		100,000	600,000					700,000
	Ph 10 (SW Sub to 400 E) Distribution	Transmission System								0
	Ph 11 (400 E to Edgehill Dr) Transmission	Transmission System			100,000	600,000				700,000
	Ph 11 (400 E to Edgehill Dr) Distribution	Transmission System						250,000		250,000
	Ph 12 (Edgehill Dr to SE Sub) Transmission	Transmission System					100,000	700,000		800,000
	Ph 12 (Edgehill Dr to SE Sub) Distribution	Transmission System								0
	Ph 13 (SE Sub to Bountiful Blvd) Transmission	Transmission System						700,000		700,000
	Ph 13 (SE Sub to Bountiful Blvd) Distribution	Transmission System						250,000		250,000
	Ph 14 (Bountiful Blvd to 1800 S) Transmission	Transmission System						250,000		250,000
	Ph 14 (Bountiful Blvd to 1800 S) Distribution	Transmission System						250,000		250,000
	Ph 15 (1800 S to Echo tap) Transmission	Transmission System						750,000		750,000
	Ph 15 (1800 S to Echo tap) Distribution	Transmission System						350,000		350,000
	Ph 16 (Echo tap to 300 S Davis) Transmission	Transmission System								0
	Ph 16 (Echo tap to 300 S Davis) Distribution	Transmission System								0
	Ph 17 (300 S Davis to 400 N) Transmission	Transmission System								0
	Ph 17 (300 S Davis to 400 N) Distribution	Transmission System								0
	Ph 18 Dist 300 S Davis Blvd-BrentwoodLn eng+mat	Transmission System								0
	Meter collector system	Distribution System	200,000							200,000
	CIP 20 Dist Sys Photovoltaic & Battery Systems	Distribution System	200,000							200,000
	replace 34 steel light poles 400 North to Centerville	Distribution Street Light System				120,000				120,000
	20 new street lights S. Bountiful Blvd	Distribution Street Light System	60,000							60,000
	replace #1 Turbine	Power Plant						4,000,000		4,000,000
	SCADA System	SCADA						300,000		300,000
	Cathodic Protection	Echo		100,000						100,000
	Echo Hydro controller upgrade	Echo	500,000	500,000						1,000,000
	controller upgrade	PineView			500,000	500,000				1,000,000
										0

Light & Power Fund (continued)

1	2	3 Department Name	Project Description	Budget Category	Fiscal Year						Future	Total	1
					Ending June 30,								
3	4	5	6	7	8	9	10	11	12	13	14	15	
4	5	6	7	8	9	10	11	12	13	14	15	16	
Light & Power					2020	2021	2022	2023	2024	2025-2029			
			truck bays, wash bay, oil contain bldg, security wall, landscaping	Office & Warehouse	500,000							500,000	
			new building	Office & Warehouse								0	
			5006 John Deere backhoe	Vehicles					100,000			100,000	
			5026 Chevy service truck (KB)	Vehicles	85,000							85,000	
			5043 Small Forklift	Vehicles						50,000		50,000	
			5046 International Double Bucket	Vehicles	280,000							280,000	
			5048 Komatsu digger	Vehicles						30,000		30,000	
			5049 Ford 1 ton dump truck	Vehicles			60,000					60,000	
			5050 Ford Explorer (CN)	Vehicles						35,000		35,000	
			5052 Ford tree truck (VG)	Vehicles		150,000						150,000	
			5053 Ford F150 pickup truck (JH)	Vehicles						35,000		35,000	
			5054 Ford F550 bucket truck (ZD)	Vehicles			180,000					180,000	
			5055 Ford Explorer (AF)	Vehicles				45,000				45,000	
			5057 Ford Explorer (JP)	Vehicles						45,000		45,000	
			5059 Dodge Ram service truck (KG)	Vehicles				85,000				85,000	
			5061 Altec digger / derrick	Vehicles						280,000		280,000	
			5062 Dodge Ram service truck (RH)	Vehicles						85,000		85,000	
			5064 Dodge Ram service truck (RD)	Vehicles				85,000				85,000	
			5066 Chevy Equinox (LV)	Vehicles						35,000		35,000	
			5067 Dodge Ram bucket truck (JB)	Vehicles						150,000		150,000	
			5068 Ford F350 pickup truck (oncall)	Vehicles						85,000		85,000	
			5069 Ford F350 service truck (KT)	Vehicles						85,000		85,000	
			5071 Freightliner Digger Derrick	Vehicles						320,000		320,000	
			5072 Ford F350 service truck (GR)	Vehicles						90,000		90,000	
			5073 Ford F150 pickup truck (JerrellJ)	Vehicles						40,000		40,000	
			5074 Ford F150 service truck (KimB)	Vehicles						40,000		40,000	
			5076 Ford Explorer (AJ)	Vehicles						40,000		40,000	
			5099 Vacuum Truck	Vehicles				300,000				300,000	
			5904 Single Reel Trailer	Vehicles			35,000					35,000	
			5911 Cable Puller / Tensioner	Vehicles		80,000						80,000	
			5912 Vermeer chipper	Vehicles			40,000					40,000	
			5913 Cable Puller / Tensioner	Vehicles		80,000						80,000	
			5922 EZ Hauler trailer	Vehicles					25,000			25,000	
			5923 EZ Hauler	Vehicles					225,000			225,000	
												0	
			Total Light & Power		4,706,000	4,290,000	2,315,000	2,235,000	2,770,000	15,895,000	0	32,211,000	

Golf Fund

			Fiscal Year							Total	
			Ending June 30,							All	
Department Name	Project Description	Budget Category	2020	2021	2022	2023	2024	2025-2029	Future	Fiscal Years	
Golf Course											
	Clubhouse Pro Shop expansion/Remodel	Buildings		100,000						100,000	
	Golf Course restroom renovation/repairs	Buildings	50,000							50,000	
	Restaurant Remodel	Buildings			100,000					100,000	
	New pro shop POS system	Office furniture and Equipment							20,000	20,000	
	New rough mower	Machinery & Equipment		65,000						65,000	
	New Fairway mower	Machinery & Equipment			65,000	65,000				130,000	
	New Tee mowers	Machinery & Equipment	60,000							60,000	
	New pump panels	Machinery & Equipment								0	
										0	
Total Golf			110,000	165,000	165,000	65,000	0	0	20,000	525,000	

Golf Fund (continued)

Buildings

- 2020 – Funds to be used for renovation/repairs to golf course restrooms
- 2021 – Funds to be used for remodel of clubhouse pro shop
- 2022 – Funds to be used for restaurant remodel/repairs

Office Furniture and Equipment

- Future-- Funds to be used for future replacement of pro shop POS system.

Machinery & Equipment

- 2020 Funds used for the purchase of (2) new tee mowers to replace old tee mowers.
- 2021 Funds used for the purchase of (1) new rough mower to replace one of existing rough mower.
- 2022 Funds used for purchase of (1) new fairway mower to replace existing fairway mower.
- 2023 Funds used for purchase of (1) new fairway mower to replace (1) of existing fairway mowers.

Landfill Fund

			Fiscal Year							Total	
			Ending June 30,							All	
Department Name	Project Description	Budget Category	2020	2021	2022	2023	2024	2025-2029	Future	Fiscal Years	
Landfill											
	Trucks, Machinery, Equipment	Machinery & Equipment	850,000	648,000	390,000	500,000	693,000	3,075,000		6,156,000	
	Paving around Scale House	Improvements Other Than Buildings	28,000							28,000	
Total Landfill			878,000	648,000	390,000	500,000	693,000	3,075,000	0	6,184,000	

Vehicles, Machinery and

Future replacements: FY 2020 Compactor, FY 2021 Service Truck & Large Haul Truck, FY2022 Loader, FY 2023 Large Loader.

Improvements Other Than Buildings

FY 2020 Pave around Scale House to improve drainage.

Sanitation Fund

1	Fiscal Year									Total	1	
2	Ending June 30,									All	2	
3	Department Name	Project Description	Budget Category	2020	2021	2022	2023	2024	2025-2029	Future	Fiscal Years	3
4	Sanitation											4
5		Garbage Trucks, Rear Loaders & Pick-up	Machinery & Equipment	265,000	285,000	305,000	190,000	350,000	1,683,000		3,078,000	5
6	Total Sanitation			265,000	285,000	305,000	190,000	350,000	1,683,000	0	3,078,000	6

Sanitation Trucks

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

The truck being replaced becomes one of three spare trucks which will be used for another four years. Future replacements are scheduled in FY 2020, FY 2021, FY2022 and FY 2024.

Rear Load Garbage Trucks

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

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

Pick-Up Truck

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

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

Cemetery Fund

			Fiscal Year							Total	
			Ending June 30,							All	
3	Department Name	Project Description	Budget Category	2020	2021	2022	2023	2024	2025-2029	Future	Fiscal Years
4	Cemetery										
5		Dump Truck	Machinery and Equipment						55,000		55,000
6		Pick up Truck with Plow	Machinery and Equipment						35,000		35,000
7		Grasshopper Mower	Machinery and Equipment			16,000			35,000		51,000
8		Utility Cart	Machinery and Equipment	28,000			28,000		36,000		92,000
9		Front-end Loader/Backhoe	Machinery and Equipment							105,000	105,000
10		Vinyl Fence	Improvements Other Than Buildings	16,000		16,000		16,000	32,000		80,000
11		Landscape Plat R	Improvements Other Than Buildings		130,000						130,000
12		East Property first plat landscape	Improvements Other Than Buildings							175,000	175,000
13		48 unit Columbarium (Urn burial option)	Improvements Other Than Buildings	30,000							30,000
14	Total Cemetery			74,000	130,000	32,000	28,000	16,000	193,000	280,000	753,000

Cemetery Fund (continued)

Grasshopper Mower

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

Utility Cart

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

Front-end Loader/Backhoe

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

Vinyl Fence

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

Landscape Plat R

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

East Property first Plat Landscape

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

48 unit Columbarium (Urn burial option)

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

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

Computer Replacement Fund

1			Fiscal Year							Total	1	
2		Budget	Ending June 30,							All	2	
3	Department	Project Description	Category	2020	2021	2022	2023	2024	2025-2029	Future	Fiscal Years	3
4	Computer Replacement											4
5		Computer Replacement and Maintenance	Hardware & Software	61,730	40,000	35,000	35,000	35,000	175,000		381,730	5
6	Total Computer Replacement			61,730	40,000	35,000	35,000	35,000	175,000	0	381,730	6

Computer Replacement

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

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

Redevelopment Agency Fund

1			Fiscal Year							Total	1	
2		Budget	Ending June 30,							All	2	
3	Department	Category	2020	2021	2022	2023	2024	2025-2029	Future	Fiscal Years	3	
4	Redevelopment Agency										4	
5		Parking Lot near Day-Mabey Home	Improvements Other than Buildings	\$75,000						75,000	5	
6		Electronic Message Sign	Improvements Other than Buildings	\$65,000						65,000	6	
7		Plaza Parking-South	Improvements Other than Buildings	100,000						100,000	7	
8		Property Purchase-Parking	Land	1,000,000						1,000,000	8	
9		Completion of Downtown Plaza	Improvements Other Than Buildings	2,000,000						2,000,000	9	
10		Extension of Main Street Enhancements	Improvements Other Than Buildings		1,200,000					1,200,000	10	
11		Renaissance Dr. Street Improvements Reimburse	Improvements Other than Buildings			760,937				760,937	11	
12		Renaissance Parking Structure-# 2	Buildings		5,000,000					5,000,000	12	
13		Façade Grant Program	Improvements Other Than Buildings	25,000							13	
14	Total Redevelopment Agency			3,265,000	6,200,000	760,937	0	0	0	0	10,200,937	14

RAP Tax Fund

1			Fiscal Year							Total	1
2		Budget	Ending June 30,							All	2
3	Department	Category	2020	2021	2022	2023	2024	2025-2029	Future	Fiscal Years	3
4	Recreation Arts & Parks (RAP) Tax										4
5	Purchase property for North Canyon Trail head	Land	150,000							150,000	5
6	Construction of North Canyon Trail head	Improvements Other than Buildings		155,000						155,000	6
7	Replace Eggett Park Playground Equipment	Improvements Other than Buildings		45,000						45,000	7
8	Lower Ward Canyon Trail	Improvements Other than Buildings			30,000					30,000	8
9	Reconstruct Cheese Park Pickleball Courts	Improvements Other than Buildings				125,000				125,000	9
10										-	10
11	Total RAP Tax		150,000	200,000	30,000	125,000	0	0	0	505,000	11

BUDGET RESOURCES



City of Bountiful, Utah Operating & Capital Budget Fiscal Year 2019-2020

At-a-Glance:

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



Budget Resources

ORGANIZATION AT-A-GLANCE

The City of Bountiful was incorporated under the laws of the Territory of Utah in 1892 and operates under a manager form of government providing services as authorized by its charter. The City covers a 14 square mile area in South Davis County and is governed by a City Council elected at large and comprised of a mayor and five council members. The mayor and two council members are elected for a four year term and the other three council members are elected two years later for a four year term. The City Manager is appointed by the City Council and is under contract as the Chief Administrative Official of the City. All Department Heads and staff report to the City Manager. The current population of the City is 44,098 and the City organization delivers services with the assistance of approximately 218 full-time equivalent positions with a budget in Fiscal Year 2019-2020 of \$75,132,847.

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.
- Cost of Living Allowances 2.0%.
- Health insurance premium increase of 4.0%.
- No new positions funded unless approved in support of a Council desired policy priority.
- Budget must be balanced with respect to ongoing revenues versus ongoing expenditures/expenses and one-time revenues and/or transfers from fund balance/retained earnings versus one-time expenditures/transfers to fund balance/retained earnings.
- Operation and Maintenance expense category increases only as required by contract or agreement.
- Capital expenses must be supported by the approved long-term capital plan.

Budget Resources (continued)

SERVICE LEVEL CHANGES SUMMARY

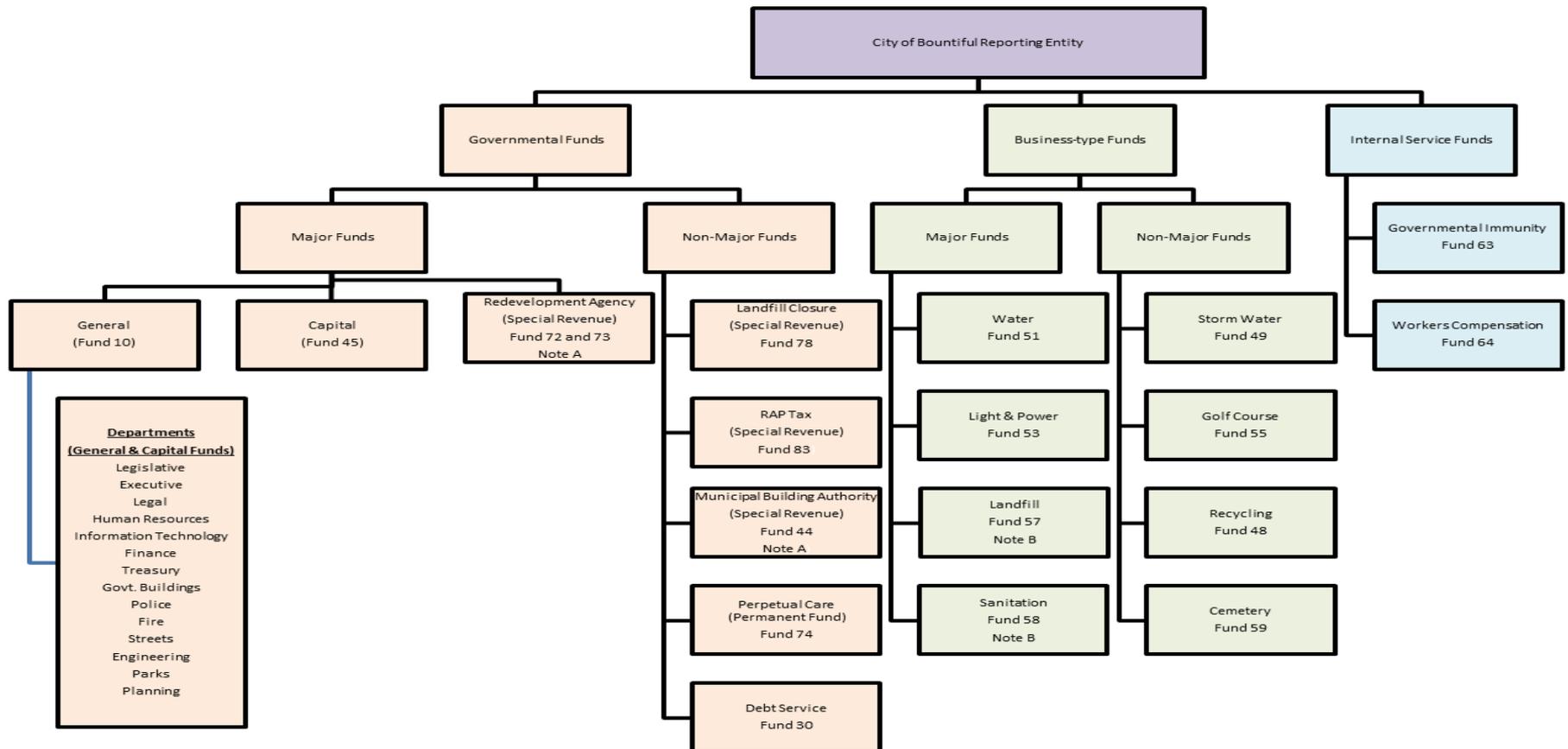
Changed fee amounts:

•	<u>Single Inspection Permits:</u>	\$75.00
•	<u>Storm Water Fee:</u>	\$7.25
•	<u>Light & Power Fees:</u>	
	Connect Fee after Hours	\$100.00
	Collection/Disconnect Fee	\$45.00
	Reconnect Fee regular hours	\$45.00
	Reconnect Fee after hours	\$200.00
	Pole cut disconnect / reconnect regular hours	\$175.00
	Pole cut disconnect / reconnect after hours	\$200.00
	Small Seasonal Service activate & deactivate	\$300.00
	Temporary Service install and remove service	\$225.00
	Pole attachments	\$12.00
	Feed-in-Tariff Service cost of meter, install & connect	\$525.00
•	<u>Cemetery Fees:</u>	
	<u>Residents:</u>	
	Urn Niche Space in ground	\$300.00
	Urn Grave opening/closing in ground	\$200.00
	Urn Space – Columbarium (bottom)	\$550.00
	Urn Space – Columbarium (second)	\$650.00
	Urn Space – Columbarium (third)	\$750.00
	Urn Space – Columbarium (top)	\$850.00
	<u>Non-Residents:</u>	
	Urn Niche Space in ground	\$400.00
	Urn Grave opening/closing in ground	\$300.00
	Urn Space – Columbarium (bottom)	\$700.00
	Urn Space – Columbarium (second)	\$800.00
	Urn Space – Columbarium (third)	\$900.00
	Urn Space – Columbarium (top)	\$1,000.00

Budget Resources (continued)

FUNDS, REPORTING RELATIONSHIPS AND BASIS OF BUDGETING/ACCOUNTING)

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



Budget Resources (continued)

Fund-Department Matrix

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

•Departments (Funds 10 and 45)

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

Debt Service Fund (Modified Accrual / Cash basis budgeting)

- Fund 30

Special Revenue Funds (Modified Accrual / Cash basis budgeting)

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

Enterprise Funds (Modified Accrual / Cash basis budgeting)

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

Internal Service Funds (Modified Accrual / Cash basis budgeting)

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

Budget Resources (continued)

LONG-TERM FINANCIAL POLICIES

Fiscal operations of Bountiful City, and its component units, are governed by long-standing administrative policies. These “Financial Goals Policies and Procedures” were adopted by the Mayor and City Council on June 24, 1981 and then reaffirmed again on April 4, 1990. Additionally, the Mayor and Council adopted Resolution 82-11 dated September 22, 1982 which established reserve funds in each of the City’s major Enterprise Funds. Reserves are allowed by Utah State law in the General Fund (up to 25% of fund balance) and the Capital Fund (to a level deemed necessary by the elected body for planned projects). Each of the aforementioned administrative policies is summarized below:

Basic Goals of City Government

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

Revenues and Taxation

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

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

Budget Resources (continued)

Budgeting and Operations

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

Multi-Year / Long-Term Capital Planning

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

Cash Management and Investments

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

Budget Resources (continued)

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

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

Debt Management

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

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

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

Fund Balance and Reserves

Per Utah State Code Section 10-6-116 (2) “The accumulation of a fund balance in the city general fund may not exceed 25% of the total revenue of the city general fund for the current fiscal period.” Further, in Utah State Code Section 10-6-116 (4) “Any fund balance in excess of 5% of the total revenues of the city general fund may be utilized for budget purposes. As to Capital Improvement Funds, Utah State Code Section 10-6-116 (5)(a)(b) state that “Within a capital improvements fund, the governing body may, in any budget period, appropriate from estimated revenue or fund balance to a reserve for capital improvements for the purpose of financing future specific capital improvements, under a formal long-range capital plan adopted by the governing body. The reserves described in Subsection (5)(a) may accumulate from fiscal period to fiscal period until the accumulated total is sufficient to permit economical expenditure for the specified purposes.”

As to Proprietary (Enterprise) Funds, the City adopted Resolution 82-11 dated September 22, 1982 setting up reserve funds. Of the currently open Enterprise Funds of the City, reserves are authorized as follows:

Budget Resources (continued)

- Water Fund – A water reserve for replacement fund is hereby established and ten percent (10%) of the gross revenues from retail water sales, plus any remaining balance in the operating contingency account from the fiscal year, shall be set aside in such reserve fund until the fund has reached an amount equal to the accumulated depreciation of the water system.
- Sanitation Fund – A sanitation reserve for replacement fund is hereby established and any existing unappropriated fund balance in the sanitation fund from each fiscal year shall be set aside in such reserve for replacement fund until the amount in the fund is equal to the replacement cost of the refuse collection equipment utilized by the City.
- Cemetery Fund – A reserve for replacement fund is hereby established for the cemetery fund and \$10,000 shall annually be set aside in such fund until the unappropriated fund balance reaches an amount equal to the replacement value of the equipment utilized by the cemetery operation.
- Golf Course Fund – A golf course reserve for replacement fund is hereby established and ten percent (10%) of the greens fees and cart rentals shall be set aside into such fund until the unappropriated fund balance reaches an amount equal to the replacement cost of all fixed assets of the golf course, with the exception of land and permanent structures.

Risk Management

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

- For general liability risk the City is self-insured up to \$350,000, with commercial excess insurance from \$350,000 to \$10,000,000. To cover the self-insured portion of the risk, there is established a Risk Management Fund (an internal service fund). This covers municipal liability exposure including general liability, auto, public officials' errors and omissions and law enforcement.
- The City has an all-risk property insurance policy with a total insured value of \$167,800,000 that includes various category limits, some of which are as follows:
 - a. Buildings and contents limit of \$79,284,000 and \$83,607,000 respectively with a \$25,000 deductible per category,
 - b. Mobile equipment/contractors equipment limit of \$897,000 with a \$25,000 deductible,
 - c. Earthquake coverage of \$20,000,000 with a \$100,000 deductible,
 - d. Flood coverage of \$10,000,000 for facilities that are located outside the standard report zone with a \$50,000 deductible, and
 - e. The City is self-insured for property loss above the limits and below the retentions/deductibles. The operating departments of the General Fund or proprietary funds assume the financial responsibility for risk retained by the City for property damage.
- The Treasurer is covered under a \$1,500,000 bond with a \$15,000 deductible.
- The City also has public employee dishonesty insurance (an employee blanket bond and commercial crime) with a \$500,000 limit per occurrence and a \$5,000 deductible.

For workers compensation coverage the City is self-insured up to \$450,000, with commercial excess insurance up to statutory limits plus a \$1,000,000 limit on employer's liability. To cover the self-insured portion there is established a Workers Compensation Fund (an internal service fund).

Budget Resources (continued)

PROJECTED CHANGES IN FUND BALANCES (APPROPRIATED GOVERNMENTAL FUNDS)

City of Bountiful
Changes in Governmental Fund Balances (appropriated)
Fiscal Years Ending June 30, 2018 through 2020

	<u>General</u>	<u>Capital Projects</u>	<u>Redevelopment Agency</u>	<u>Landfill Closure</u>	<u>RAP Tax</u>	<u>Municipal Building Authority</u>	<u>Cemetery Perpetual Care</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
Fund Balance (as of 6/30/2018)	\$ 3,243,012	\$ 28,998,665	\$ 9,224,942	\$ 841,957	\$ 311,641	\$ 179,532	\$ 1,884,700	\$ 19,986	\$ 44,704,435
Prior Period Adjustments									-
Estimated Revenues (as of 6/30/2019)	16,067,740	6,427,249	1,315,931	22,957	554,287	175,703	100,894	493	24,665,254
Estimated Expenditures (as of 6/30/2019)	(18,186,757)	(4,789,270)	(2,169,964)	-	(488,270)	(321)	(1,434)	(16)	(25,636,032)
Estimated Fund Balance (as of 6/30/2019)	\$ 1,123,995	\$ 30,636,644	\$ 8,370,909	\$ 864,914	\$ 377,658	\$ 354,914	\$ 1,984,160	\$ 20,463	\$ 43,733,657
Estimated Beginning Fund Balance (as of 7/1/2019)	\$ 1,123,995	\$ 30,636,644	\$ 8,370,909	\$ 864,914	\$ 377,658	\$ 354,914	\$ 1,984,160	\$ 20,463	\$ 43,733,657
Budgeted Revenues (as of 6/30/2020)	16,376,400	3,287,220	1,562,608	18,000	561,000	6,000	95,000	400	21,906,628
Budgeted Expenditures (as of 6/30/2020)	(18,866,400)	(9,797,800)	(3,889,123)	-	(211,484)	(372)	(1,500)	(25)	(32,766,704)
Transfers and Contributions In (Out):									-
RAP Tax		591,955			(586,250)				5,705
Light & Power Contribution	2,490,000								2,490,000
Total Transfers and Contributions	2,490,000	591,955	-	-	(586,250)	-	-	-	2,495,705
Net Increase (Decrease) in Fund Balance	-	(5,918,625)	(2,326,515)	18,000	(236,734)	5,628	93,500	375	(8,364,371)
Estimated Fund Balance (as of 6/30/2020)	\$ 1,123,995	\$ 24,718,019	\$ 6,044,394	\$ 882,914	\$ 140,924	\$ 360,542	\$ 2,077,660	\$ 20,838	\$ 35,369,286
Percentage Change	0.0%	-19.3%	-27.8%	2.1%	-62.7%	1.6%	4.7%	1.8%	-19.1%

Major Changes

Capital Projects Fund

The Capital Projects fund balance is projected to decline by 19.3% due to funding of the City Hall remodel and other capital projects.

Redevelopment Agency

The Redevelopment Agency fund balance is projected to decline by 27.8% due to development costs of a downtown plaza.

RAP Tax

The RAP Tax fund balance is projected to decline by 62.7% due to transfer of funds for reimbursing the Capital Projects Fund for development expenses of Creekside Park that were paid by the Capital Projects Fund in advance.

Budget Resources (continued)

MAJOR REVENUE SOURCES

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

Governmental Funds

General Sales & Use Tax: **\$9,175,956**

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.

Property Tax (General Property Taxes; Fees in Lieu of Property Tax; Tax Increment): **\$2,908,733**

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

Utility Franchise and Related Taxes: **\$3,734,000**

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

Grants & Intergovernmental (Class C Road Funds & County Highway/Transit Tax) **\$2,680,316**

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

Contribution from the Light & Power Fund **\$2,490,000**

The Light & Power Fund of the City makes a monthly transfer to the General Fund of the City based on 10% of metered electric sales. These transferred funds are used each year to help cover the costs of important city services like police, street maintenance and snow removal, fire and emergency medical services, parks, and similar City services. The utility transfer helps keep property taxes in Bountiful low. Viewed in another way, these transfers are a “dividend” to Bountiful taxpayers as the result of the taxpayers’ original investment in the City’s power infrastructure.

Budget Resources (continued)

If City utility services were provided by private utility customers, these dividends would instead be paid to investor-owners; because Bountiful taxpayers are the investor-owners, these dividends are used to offset what otherwise would be a significant increase in property tax rates. The transfers also provide a means for reimbursement of the General Fund for services provided to non-property tax paying groups such as non-profit organizations, churches, and governmental entities.

Business-type (Proprietary) Funds

Electric Metered Sales and Related

\$27,277,076

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

Sale of Water

\$5,650,000

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

Refuse Collection Fees & Landfill Charges

\$2,610,000

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

Golf Course Fees

\$1,396,500

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

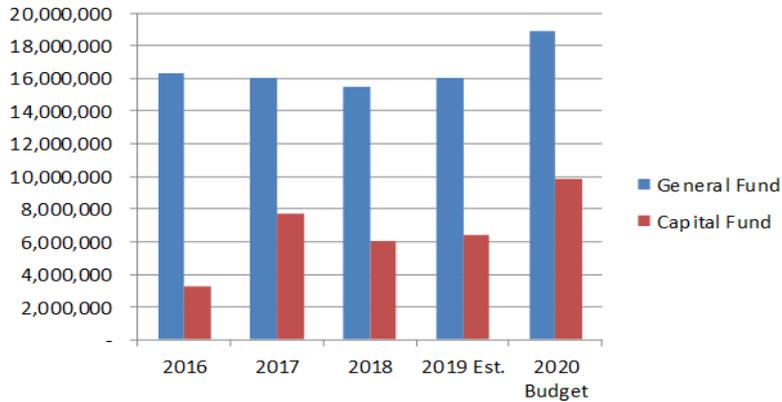
Budget Resources (continued)

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

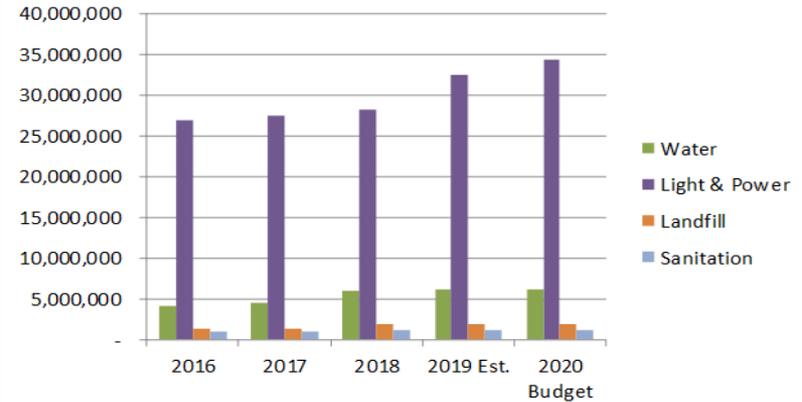
<u>Fund</u>	<u>Fiscal Year 2016</u>	<u>Fiscal Year 2017</u>	<u>Fiscal Year 2018</u>	<u>Fiscal Year 2019 Est.</u>	<u>Fiscal Year 2020 Budget</u>
General Fund	16,336,878	15,993,895	15,451,730	16,067,740	18,866,400
Capital Fund	3,250,822	7,693,546	6,080,348	6,427,249	9,797,800
Total General & Capital Funds	19,587,700	23,687,441	21,532,078	22,494,989	28,664,200
Debt Service Fund	273,398	252,505	204	493	400
Municipal Building Authority	171,605	171,429	172,937	175,703	6,000
RAP Tax	516,990	532,844	555,312	554,287	797,734
RDA Revolving Loan	1,051,722	643,266	456,167	188,481	502,600
RDA Operating	1,489,538	1,144,228	1,141,952	1,127,450	4,386,523
Cemetery Perpetual Care	78,123	48,745	1,560,908	100,894	95,000
Landfill Closure	6,050	9,485	15,195	22,957	18,000
Total Special Revenue Funds	3,314,028	2,549,997	3,902,471	2,169,772	5,805,857
Recycling	383,693	419,769	421,817	422,288	422,200
Storm Water	1,250,914	1,507,463	1,676,514	1,650,501	1,707,000
Water	4,204,265	4,427,216	5,974,165	6,106,068	6,115,000
Light & Power	26,827,565	27,441,286	28,091,825	32,512,987	34,204,246
Golf	1,408,800	1,412,541	1,387,375	1,126,337	1,455,500
Landfill	1,375,591	1,417,175	1,905,888	1,826,457	1,818,645
Sanitation	1,055,929	1,073,472	1,091,105	1,141,535	1,217,373
Cemetery	549,050	549,130	673,610	573,165	592,200
Total Enterprise Funds	37,055,807	38,248,051	41,222,299	45,359,338	47,532,164
Computer Replacement	38,318	38,752	41,568	43,267	61,730
Liability Insurance	362,789	374,661	370,598	409,914	578,136
Workers Compensation	262,477	271,673	271,889	310,614	304,550
Total Internal Service Funds	663,584	685,086	684,055	763,795	944,416
Total Revenues	60,894,517	65,423,080	67,341,107	70,788,387	82,947,037

Budget Resources (continued)

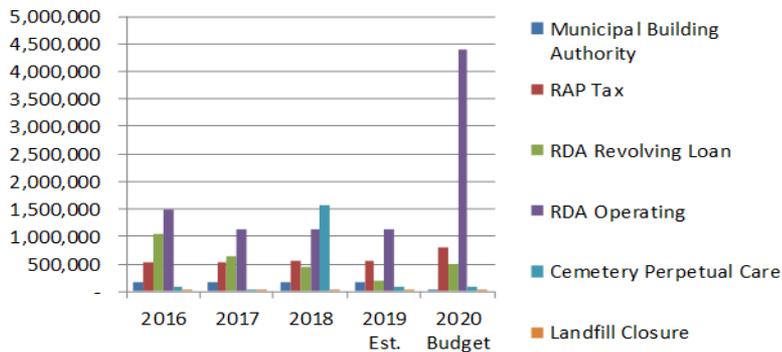
General & Capital Fund Revenues



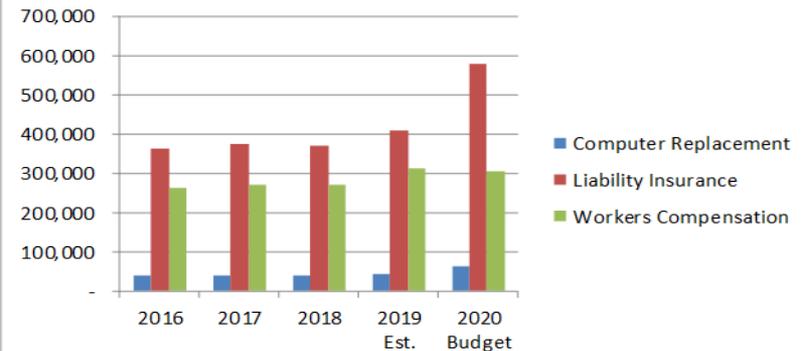
Enterprise Fund Revenues



Special Revenue Fund Revenues



Internal Service Fund Revenues



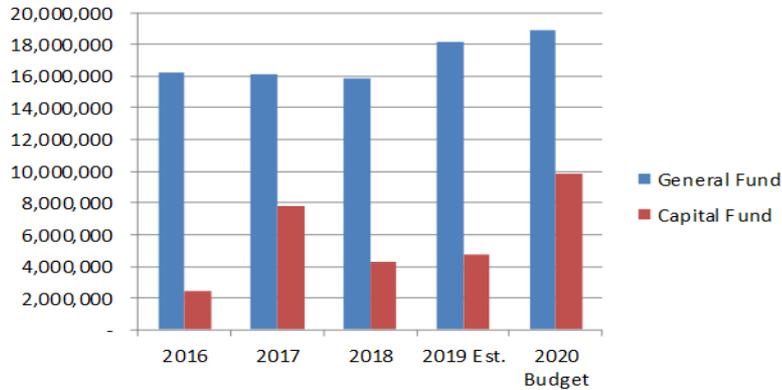
Budget Resources (continued)

City of Bountiful
Key Financial Trends
Expenditures/Expenses (Total Reporting Entity)

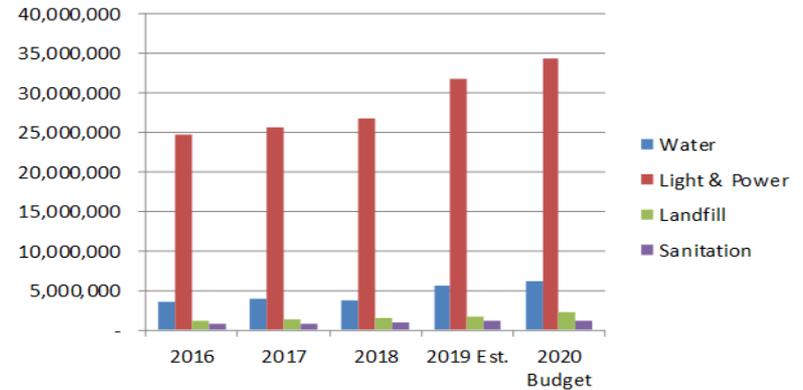
<u>Fund</u>	<u>Fiscal Year 2016</u>	<u>Fiscal Year 2017</u>	<u>Fiscal Year 2018</u>	<u>Fiscal Year 2019 Est.</u>	<u>Fiscal Year 2020 Budget</u>
General Fund	16,245,559	16,081,643	15,841,617	18,186,757	18,866,400
Capital Fund	2,407,805	7,768,081	4,266,798	4,789,270	9,797,800
Total Governmental Funds	18,653,364	23,849,724	20,108,415	22,976,027	28,664,200
Debt Service Fund	233,733	490,287	129	16	400
Municipal Building Authority	-	650,286	336	321	6,000
RAP Tax	266,356	481,190	557,618	488,270	797,734
RDA Revolving Loan	40,000	2,419	795,396	551,257	502,600
RDA Operating	208,745	603,135	297,814	1,618,707	4,386,523
Cemetery Perpetual Care	-	1,458,464	1,178	1,434	95,000
Landfill Closure	-	-	-	-	18,000
Total Special Revenue Funds	515,101	3,195,494	1,652,342	2,659,989	5,805,857
Recycling	377,942	403,248	476,147	571,312	662,685
Storm Water	911,832	1,007,304	1,096,335	1,520,452	1,707,000
Water	3,656,643	3,874,502	3,842,058	5,600,246	6,115,000
Light & Power	24,687,501	25,619,377	26,641,852	31,629,683	34,204,246
Golf	1,463,903	1,542,566	1,568,742	1,476,482	1,661,966
Landfill	1,155,942	1,338,604	1,484,280	1,766,464	2,228,190
Sanitation	778,626	831,447	901,048	1,179,885	1,217,373
Cemetery	539,067	1,478,270	552,725	538,726	592,200
Total Enterprise Funds	33,571,456	36,095,318	36,563,187	44,283,251	48,388,660
Computer Replacement	26,358	32,704	22,018	7,718	61,730
Liability Insurance	511,221	491,679	456,819	499,558	578,136
Workers Compensation	241,033	151,309	197,404	205,976	304,550
Total Internal Service Funds	778,612	675,692	676,241	713,252	944,416
Total Expenditures/Expenses	53,752,266	64,306,515	59,000,314	70,632,535	83,803,533

Budget Resources (continued)

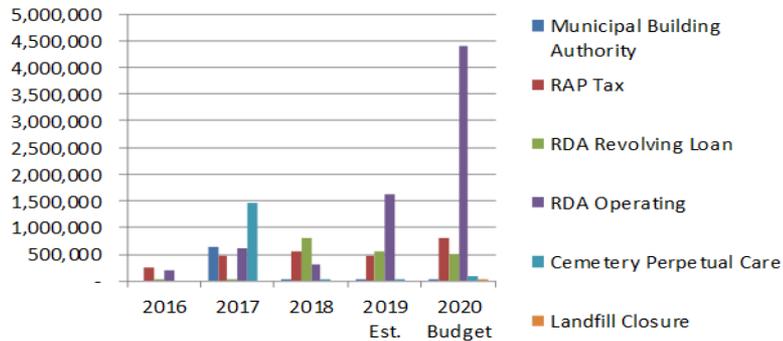
General & Capital Fund Expenditures



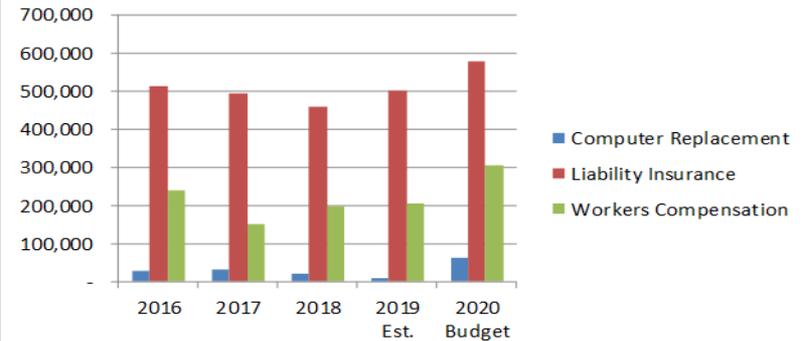
Enterprise Fund Expenses



Special Revenue Fund Expenditures



Internal Service Fund Expenditures



Budget Resources (continued)

POSITION SUMMARIES

Fiscal Year 2018-2019

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

Budget Resources (continued)

Fiscal Year 2017-2018

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

Budget Resources (continued)

Fiscal Year 2016-2017

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

Budget Resources (continued)

FISCAL YEAR 2015-2016

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

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

Budget Resources (continued)

SUPPLEMENTAL COMMUNITY AND STATISTICAL INFORMATION

This section is dedicated to providing data to provide perspective on how Bountiful City compares with the surrounding community and economy. It also presents other State mandated compliance data on Enterprise Fund transfers and cost accounting.

FY 2019-2020 BUDGET			
Bountiful/Davis Property Tax on \$371,000 Home			
Taxing Entity	2019 Preliminary Tax Rate	Percent of Total	Distribution
School	0.003262	44%	\$665
County	0.002271	31%	\$463
City	0.000814	11%	\$166
Special Districts:	0.001022	14%	\$208
Weber Basin (2018 rate)	0.000164		
Bountiful Irrigation	0.000089		
South Davis Recreation	0.000095		
South Davis Sewer	0.000234		
Mosquito Abatement	0.000112		
South Davis Metro Fire	0.000328		
Total Tax Rate	0.007369	100%	\$1,503

Property Tax By Entity	
	<ul style="list-style-type: none"> ■ School ■ County ■ City ■ Special Districts:

Property Taxes Due	
2019 Fair Market Value	\$371,000
45% Homeowners Exemption	<u>\$167,000</u>
Taxable Value	\$204,000
2019 Proposed Tax Rate	<u>0.007369</u>
Taxes Due	<u>\$1,503</u>

Source: www.taxrates.utah.gov

Budget Resources (continued)

FY 2019-2020 BUDGET			
Property Tax Rates - Davis County Cities			
City	2019		
	Preliminary Tax Rate	Tax Bill on a \$371,000 Home	% of Bountiful
CENTERVILLE	0.001192	\$243	146%
CLEARFIELD	0.001437	\$293	177%
CLINTON	0.001660	\$339	204%
FARMINGTON	0.001157	\$236	142%
FRUIT HEIGHTS	0.001887	\$385	232%
KAYSVILLE	0.001487	\$303	183%
LAYTON	0.001424	\$290	175%
NORTH SALT LAKE	0.001284	\$262	158%
SOUTH WEBER	0.000721	\$147	89%
SUNSET	0.001587	\$324	195%
SYRACUSE	0.001412	\$288	173%
WEST BOUNTIFUL	0.001510	\$308	186%
WEST POINT	0.000859	\$175	106%
WOODS CROSS	0.000891	\$182	109%
AVERAGE	0.001322	\$270	162%
BOUNTIFUL	0.000814	\$166	100%

Source: www.taxrates.utah.gov

Budget Resources (continued)

City of Bountiful Community Comparative Statistics									
City	2019 Est. Population	2016 Median Resident Age	Average Household Size	2016 Est. Median Household Income	2019 Average Home Assessed Value	CY 2018 Gross Taxable Sales	Square Miles	Center Lane Miles	
CENTERVILLE	17,700	36.5	3.1	\$ 85,444	\$ 391,677	\$ 473,172,682	6.0	64.13	
CLEARFIELD	31,967	28.7	3.1	\$ 53,648	\$ 238,882	\$ 273,380,052	7.8	72.41	
CLINTON	22,315	30.7	3.4	\$ 78,368	\$ 278,018	\$ 265,771,188	5.5	76.9	
FARMINGTON	24,514	30.0	3.4	\$ 101,145	\$ 453,574	\$ 508,358,195	7.8	83.41	
FRUIT HEIGHTS	6,234	35.5	3.4	\$ 112,327	\$ 486,215	\$ 21,895,994	2.2	23.73	
KAYSVILLE	32,095	29.4	3.6	\$ 93,113	\$ 407,049	\$ 322,282,490	10.1	116.34	
LAYTON	77,303	30.9	3.1	\$ 68,892	\$ 317,746	\$ 1,608,614,142	20.7	257.12	
NORTH SALT LAKE	20,850	31.0	3.0	\$ 75,949	\$ 423,243	\$ 468,225,917	8.3	58.76	
SOUTH WEBER	7,518	30.0	3.5	\$ 89,181	\$ 359,824	\$ 42,658,847	4.6	28.12	
SUNSET	5,341	31.5	3.0	\$ 53,202	\$ 199,987	\$ 45,286,223	1.5	18.83	
SYRACUSE	30,400	28.3	3.8	\$ 93,441	\$ 335,167	\$ 249,648,669	8.7	105.1	
WEST POINT	10,753	30.5	3.5	\$ 79,665	\$ 314,085	\$ 72,833,121	7.2	43.4	
WEST BOUNTIFUL	5,731	35.3	3.3	\$ 89,736	\$ 368,318	\$ 293,959,267	3.0	26.21	
WOODS CROSS	11,328	31.1	3.3	\$ 83,350	\$ 308,344	\$ 345,770,941	3.6	34.62	
AVERAGE	21,718	31.4	3.3	\$ 82,676	\$ 348,724	\$ 356,561,266	6.9	72.08	
BOUNTIFUL	44,098	34.6	2.9	\$ 69,554	\$ 397,359	\$ 635,056,777	14.0	158.96	

Sources: www.tax.utah.gov, www.udot.utah.gov, www.city-data.com; www.daviscountyutah.gov/assessor

Budget Resources (continued)

Administrative Services Reimbursement:

Reimbursement to the General Fund for services provided to the Enterprise Funds. These services include:

- Payroll and employee benefits
- Accounting
- Budgeting
- Information Technology
- Legal and insurance work
- Engineering and Planning
- Building Maintenance
- Utility billing/customer service

Administrative Services Transfer

Budget Resources (continued)

SUMMARY (Revised 1/28/2019)										
Total Allocable Administrative Costs to Enterprise and RDA Funds										
Based on FY2020 Budget Year (with 2% Wage COLA and updated materials and O&M costs)										
Enterprise Allocation	Recycling	Storm Water	Water	Power	Golf	Landfill	Sanitation	Cemetery	RDA	Total
Employee Time	\$51,877.01	\$76,880.85	\$306,272.78	\$429,003.09	\$115,029.70	\$67,309.37	\$93,648.49	\$68,284.59	\$107,584.36	\$1,315,890.26
Materials and Operating & Maintenance Costs	\$25,057.65	\$26,201.19	\$46,967.83	\$63,711.25	\$8,066.60	\$5,676.50	\$28,676.81	\$4,452.10	\$5,156.95	\$213,966.88
Grand Total	\$76,934.66	\$103,082.04	\$353,240.61	\$492,714.34	\$123,096.30	\$72,985.87	\$122,325.30	\$72,736.69	\$112,741.31	\$1,529,857.14
Allocation for FY 2019	77,293.05	124,969.94	348,791.60	473,264.59	116,904.91	68,501.58	118,584.14	71,023.05	5,487.12	1,404,819.98
Allocation Percentage Used for FY2019 Reimbursement	100%	100%	100%	100%	100%	100%	100%	100%	5%	83%
Allocation Percentage Used for FY2020 Reimbursement	100%	100%	100%	100%	100%	100%	100%	100%	5%	93%
Allocation for FY 2020	76,934.66	103,082.04	353,240.61	492,714.34	123,096.30	72,985.87	122,325.30	72,736.69	5,637.07	1,422,752.89



Budget Resources (continued)

Transfer of funds from the Light & Power Fund to the General Fund:

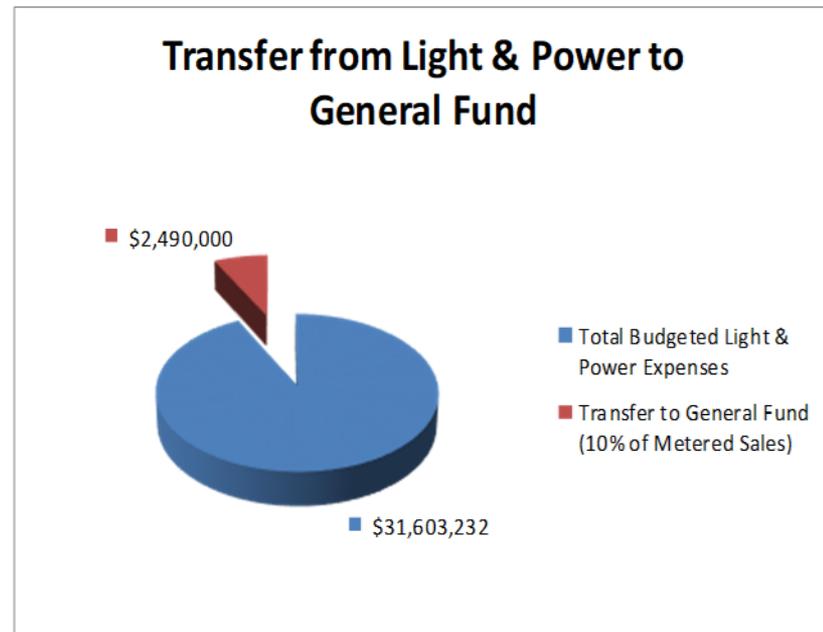
- Based on 10% of metered sales.
- Funds essential services like Police, Fire, street maintenance and snowplowing.
- Allows non-property tax payers receiving services to help fund services provided to them.
- Keeps property taxes in Bountiful low. For existing services, property tax (and tax rate) would need to be more than doubled if the Light & Power transfer was not in effect.
- Represents just 7.9% of the total budgeted expenses of the Light & Power Fund in Fiscal Year 2019-2020.
- Should be viewed as a dividend back to the taxpayers for investments made in the Light & Power Fund.

Transfer from Light & Power to General Fund

Budget Resources (continued)

Fiscal Year 2019 - 2020 (Tentative Budget):

Total Budgeted Light & Power Expenses	\$ 31,603,232
Transfer to General Fund (10% of Metered Sales)	\$ 2,490,000
Percent of Total Budgeted Expenses	7.9%



Budget Resources (continued)

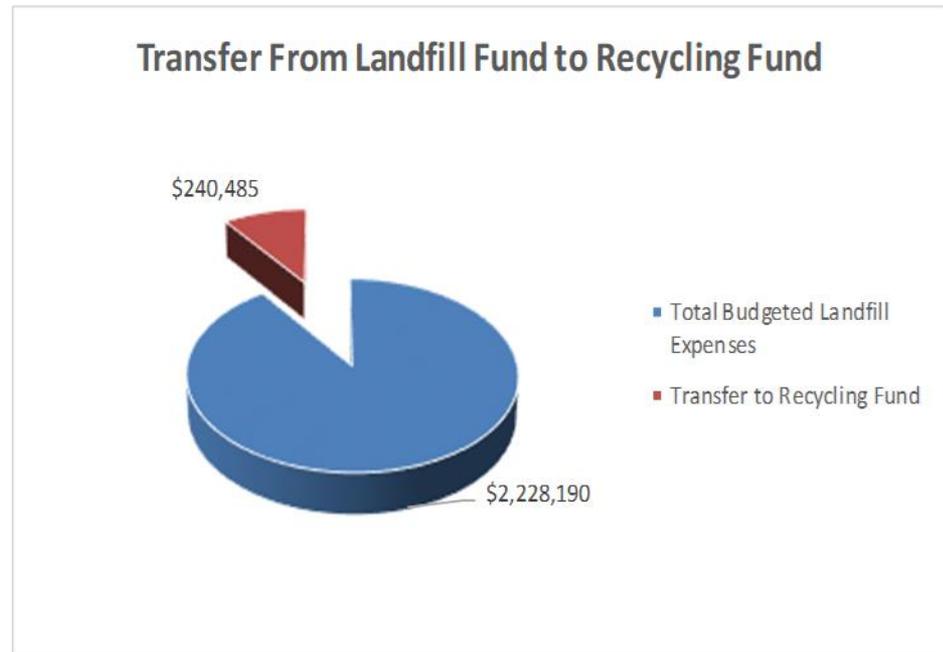
**City of Bountiful
Power Fund to General Fund Transfers
FY 2000 to FY 2020**

<u>Fiscal Year</u>	<u>Amount (Millions)</u>	<u>Metered Sales Percentage</u>
1999-2000	\$1.89	15.0%
2000-2001	\$1.90	15.0%
2001-2002	\$1.96	12.0%
2002-2003	\$2.07	12.0%
2003-2004	\$2.10	12.0%
2004-2005	\$2.34	12.0%
2005-2006	\$2.35	12.0%
2006-2007	\$2.35	11.8%
2007-2008	\$2.19	10.0%
2008-2009	\$2.26	10.0%
2009-2010	\$2.25	10.0%
2010-2011	\$2.26	10.0%
2011-2012	\$2.35	10.0%
2012-2013	\$2.44	10.0%
2013-2014	\$2.40	10.0%
2014-2015	\$2.38	10.0%
2015-2016	\$2.38	10.0%
2016-2017	\$2.46	10.0%
2017-2018	\$2.49	10.0%
2018-2019	\$2.49	10.0%
2019-2020	\$2.49	10.0%

Budget Resources (continued)

Fiscal Year 2019 - 2020 (Tentative Budget):

Total Budgeted Landfill Expenses	\$ 2,228,190
Transfer to Recycling Fund	\$ 240,485
Percent of Total Budgeted Expenses	10.8%



Budget Resources (continued)

Transfer of funds from the Landfill Fund to the Recycling Fund:

- To subsidize operations and avoid user fee increases to customers during a period of difficult global recycling market conditions.
- Represents 10.8% of the total budgeted expenses of the
- Recycling Collections (Blue Cans):
 - 74% Recycled by Bountiful (others average 70%)
 - 26% Not Recycled (Food waste and other contaminants)

Transfer from Landfill to Recycling Fund

Budget Resources (continued)

GLOSSARY

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

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

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

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

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

Budget officer - City Manager.

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

CAFR – Comprehensive Annual Financial Report.

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

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

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

Budget Resources (continued)

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.

Budget Resources (continued)

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

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

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

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

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

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

ICMA - International City Managers Association.

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

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

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

Interfund transactions - Financial transactions between funds.

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

Management Team - City Manager and Department heads.

MBA - Municipal Building Authority - A legally separate organization that is a mechanism for financing needed city facilities. The Authority acquires and/or builds facilities by borrowing money secured by a lease agreement between the City and the Authority.

Budget Resources (continued)

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.

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

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

Ordinance - A local ordinance is a municipal legislative enactment.

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

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

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

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

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

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

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

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

Budget Resources (continued)

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.