

1 **Minutes of the**
2 **Finance and Administration Committee Budget Meeting**

3 Bountiful City Hall Council Work Room

4 April 27, 2025 (8:00 a.m.)
5

6 Present:

7 Committee Members: Beth Child (Chair) and Richard Higginson
8 Other City Council Members: Kate Bradshaw and Dan Bell
9 City Manager: Gary Hill
10 Assistant City Manager: Tyson Beck
11 Department Personnel: David Burgoyne, Kevin McFadden, Mike Doxey,
12 Greg Martin, Dan Urban, Jessica Sims, Lloyd Cheney, Todd
13 Christensen, Brad Jeppsen
14

15 Official Notice of this meeting was given by posting an Agenda at Bountiful City Hall and on the
16 Bountiful City Website and the Utah Public Notice Website.
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18 Committee chair Child opened the meeting at 8:00 a.m.. Committee chair Child asked Tyson Beck to
19 provide direction on the order of budget presentations. It was noted that voting by committee
20 members for approval of all budgets would be made at the end of the presentations.

21 **PRESENTATION OF BUDGETS**

22 Time was turned over to Gary Hill who began with a brief City-wide discussion over the budgeted 3%
23 cost-of-living adjustment and 2.5% increase in medical insurance, and that unless otherwise stated this
24 is the main reason for each department's budgeted increase in the personnel services section.

25 **Legislative Department**

26 Gary Hill continued with the Legislative department and mentioned that it includes the activities of the
27 elected body of the city. The department's fiscal year priority projects were outlined with a brief
28 discussion. There were only two changes in the operations and maintenance category. The first is the
29 reduction in election expenses due to 2027 being a non-election year. The second is an increase in the
30 budget for the concert series provided by the Bountiful Community Services Council. The City Council
31 gave direction that the concert series budget would be set at \$25,000, an increase from prior years,
32 with flexibility on the quantity of concerts based on sponsorships and donations received. The
33 department's capital projects plan for the fiscal year 2027 budget was outlined with a brief discussion.

34 **Executive Department**

35 Gary Hill outlined the structure of the department and covered the department's fiscal year priority
36 projects. The department's personnel services section includes a budgeted increase for the Assistant

1 City Manager position. This is a relocation of the position from the Finance budget where it had been
2 budgeted for many years. This is a relocation to better report the responsibilities of the position. The
3 operations and maintenance section also includes several increases for this budget change.

4 **Legal Department**

5 Brad Jeppsen outlined the department structure and department's fiscal year priority projects. The
6 division of responsibilities in the department were reviewed for the committee along with the overall
7 responsibilities of the department for civil and criminal cases. Budget line-item changes were outlined
8 in personnel services and operations and maintenance areas. Brad discussed that main cost of Legal's
9 operations and maintenance section is from prosecution fees based on judge appointed cases where
10 there is little to no control by the City.

11 **Liability Fund**

12 Brad Jeppsen outlined the department's fiscal year priority projects and the budget request of the fund.
13 The city is self-insured to \$500,000 with an excess insurance policy in place to cover claims over this
14 amount. Several open cases are being worked currently. The main cost of this fund comes from the
15 excess insurance policy and there is a slight increase to that budget line. Brad discussed that the claims
16 expense line is difficult to predict and can have large swings from year to year.

17 **Workers' Compensation Fund**

18 Brad Jeppsen outlined the department's fiscal year priority projects and the budget request of the fund.
19 The City is still working with Tristar Risk Management under a partially self-insured risk model for a
20 limited number of claims and has moved to a fully insured risk model with the Workers' Compensation
21 Fund of Utah for the majority of the claims. Jessica Sims provided additional oversights on how workers
22 compensation premiums are charged by job function within departments. These claims are another
23 challenging budget to estimate with significant swings between years. It was pointed out that there is
24 a \$49,000 budgeted decrease in premiums expense from the recent switch to Workers' Compensation
25 Fund of Utah.

26 **Human Resources Department**

27 Jessica Sims reviewed the Human Resources department's fiscal year priority projects. The personnel
28 services section includes the hiring of a new part-time payroll technician. This position request is to aid
29 in the additional workload in part from new requirements from the Utah Retirement Systems due to
30 their implementation of a new reporting software.

31 **Information Technology Department**

1 Greg Martin outlined the budget request from the Information Technology department, including
2 department responsibilities, and fiscal priorities. The department’s operations and maintenance
3 categories do not have a budget increase.

4 A discussion was held about the possibility of including a new network infrastructure charge into the
5 South Davis Recreation District interlocal agreement where City staff provide I.T. services to the District.

6 Councilmember Bell inquired about a capital budget decrease to zero for the department. Greg
7 responded that all those capital expenditures are now being budgeted in the Computer Replacement
8 fund to better report the city-wide use of such equipment and software.

9 **Computer Replacement Fund**

10 Greg Martin reviewed the budget request of the Computer Replacement fund. This fund is used to
11 track and account for the replacement of software, network equipment, personal computers and
12 related hardware using a replacement schedule by category. IT staff has retooled their cost estimates
13 and decreased the amounts being charged out to the various departments, thus decreasing the fund’s
14 revenue. This is offset by expense decreases throughout the other City departments. The ten-year
15 capital plan of the fund was also reviewed with committee members.

16 **Finance Department**

17 David Burgoyne reviewed the budget request from the Finance Department including a review of the
18 department fiscal year priorities. The budget for personnel services was reviewed. The large decrease
19 was discussed as the removal of the Assistant City Manager position from Finance and relocation to the
20 Executive department.

21 As for other budget categories, adjustments in operations and maintenance were made for computer
22 software and hardware costs from reclassifications in how the Information Technology Department is
23 allocating overall costs citywide. The capital request for fiscal year 2027 was reviewed.

24 **Engineering Department**

25 Lloyd Cheney reviewed the budget submission of the department and fiscal year 2027 priorities. A
26 discussion surrounding the replacement of the Mill Creek Reservoir took place. Key changes in the
27 department budget between the current budget year and fiscal year 2027 were highlighted including
28 decreases in Professional & Technical Services and Interest Expense from performance bonds. No
29 capital request is being made in the department for fiscal year 2027. Increases in Engineering fees
30 related to cash deposits for street damage were discussed.

31 **Planning Department**

1 Gary Hill excused the absence of Francisco Astorga and he outlined the budget request of the
2 department and reviewed the related fiscal year priorities. The budgeted personnel services have a
3 significant increase as the Planning Director position and part-time administrative assistant position are
4 now fully budgeted out of the Planning department. Previously these positions were being partially or
5 fully allocated to the Redevelopment Agency (RDA). These RDA responsibilities were realigned to be
6 under the Assistant City Manager position and thus the need to report their wages and benefits fully in
7 the Planning department.

8 **Debt Service Fund Budget**

9 Tyson Beck outlined the budget request of the debt service fund for fiscal year 2027. This fund accounts
10 for debt service on the general obligation debt of the city. The tax rate used to pay for this debt service
11 is adjusted annually to match the actual debt service due. A discussion was had that the tax rate is
12 adjusted each year to ensure we are not over collecting above the debt service requirements of the
13 bond.

14 **Cemetery Perpetual Care Fund**

15 Tyson Beck reviewed the budget request of the Cemetery Perpetual Care fund. This fund accounts for
16 future funding of maintenance for the cemetery after all operations have ceased. The income for this
17 fund is derived from lot sales and from interest income. Interest income was adjusted for fiscal year
18 2027 to better reflect the most currently available projections.

19 **Landfill Closure Fund**

20 Tyson Beck noted that this fund accounts for the amount needed to maintain the City landfill after its
21 eventual closure. The fund accumulates interest income on deposited amounts for that future closure
22 based on estimated life of the landfill. Funds for this landfill closure originated from a June 1990
23 settlement agreement between Bountiful City and several surrounding municipalities regarding the
24 former joint use Bay Area Refuse Disposal (BARD) landfill.

25 **Fiber Fund**

26 Tyson Beck and Gary Hill reviewed the budget request of the Fiber fund and its fiscal year 2027 priorities.
27 The construction phase for the project is substantially complete with essentially just customer
28 connections remaining. An original estimate of a 12% take rate at this point in the project was
29 anticipated from the proforma projections made by staff. The Fiber Fund has been utilizing Capital
30 Projects Fund reserves for debt service payments during the construction phase through an interfund
31 loan and this arrangement is approved to continue through the initial operational phase of the project.
32 A discussion was had about the projected customer total and take rate through fiscal year 2027. The
33 fund's budgeted capital expenses were discussed.

1 **Redevelopment Agency (RDA) Fund**

2 Gary Hill and Tyson Beck reviewed the budget request of the RDA fund and its fiscal year 2027 priorities.
3 Gary Hill provided a physical copy of an updated version of the RDA budget to the committee. The
4 budgeted personnel services have a decrease as the Planning Director position and part-time
5 administrative assistant position are now fully budgeted out of the Planning department. These
6 decreases were partially offset with an allocation of 30% of the Assistant City Manager position to the
7 RDA with a change in that position’s responsibilities. Changes between budget years in line items of the
8 RDA Operating Fund were discussed. The capital plan for fiscal year 2027 includes some design work for
9 the future project of Main Street infrastructure improvements along with a roof replacement for the
10 BDAC building.

11 **Committee Action and Adjourn**

12 Committee chair Child asked for a motion to approve the budgets presented. Committee member
13 Higginson made a motion for approval of all budgets presented, with the only change being the RDA
14 insert provided by Gary Hill in place of the printed version of the RDA budget. This motion was seconded
15 by Committee chair Child. Voting was unanimous with Committee member Higginson and Child voting
16 aye.

17 The meeting adjourned at 10:15 a.m. with the unanimous consent of the committee members.



Mayor Kate Bradshaw



City Recorder

