



BOUNTIFUL

MAYOR
Kendalyn Harris

CITY COUNCIL
Jesse Bell
Kate Bradshaw
Richard Higginson
Matt Murri
Cecilee Price-Huish

CITY MANAGER
Gary R. Hill

Bountiful City Ordinance No. 2025-09

An ordinance (1) amending the budgets of the City of Bountiful for the Fiscal Year beginning July 1, 2024, and ending June 30, 2025; (2) adopting a final budget for the City of Bountiful for the Fiscal Year beginning July 1, 2025, and ending June 30, 2026; (3) authorizing and directing the participation of the City in the Public Employees Contributory Retirement System and the Public Safety Contributory Retirement System of the Utah Retirement Systems for fiscal year 2025-2026; and (4) setting the tax rates and levying taxes upon all real and personal property in the City of Bountiful, Utah, made taxable for the calendar year 2025.

It is the Finding of the Bountiful City Council that:

1. The Bountiful City Council, through its elected officials and appointed officers, has caused to be prepared a Final Budget for Fiscal Year 2025-2026;
2. This Budget has been duly considered and formulated according to the Uniform Fiscal Procedures Act for Utah Cities (Utah Code §10-6-101 et seq);
3. This budget includes estimates of anticipated revenues, appropriations for expenditures and expenses, adjusted compensation schedules for City officers and employees that reflect the rates required for participation in the Utah Retirement Systems, and user fees for City facilities and services.
4. A Tentative Budget was adopted on May 13, 2025. All items were made available for public inspection as required by law.
5. A public hearing to consider this Final Budget has been noticed and held on June 24, 2025, according to the requirements of the Uniform Fiscal Procedures Act for Utah Cities.
6. The City is authorized and required by the Uniform Fiscal Procedures Act for Utah Cities (Utah Code §10-6-133) to set the real and personal property tax levy; and through its elected officials and appointed officers, has determined the amount of property tax which should be included in the budget for the Fiscal Year 2025-2026, beginning July 1, 2025, and ending June 30, 2026.

Now, therefore, it is hereby ordained by the City Council of Bountiful, Utah:

Section 1.1. The City of Bountiful, Utah, through its elected officials and appointed officers, has reviewed the revenues and expenditures in all of its budgets for fiscal year 2024-2025.

Section 1.2. The City, desiring not to overspend budget appropriations in any of its funds or departments, desires to adjust revenues and/or expenditures in its budgets for fiscal year 2024-2025.

Section 1.3. The budget changes set forth in Exhibit A for fiscal year 2024-2025 are hereby adopted.

Section 2.1. The City of Bountiful, through its elected officials and appointed officers, has caused to be prepared a budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026. This budget has been duly considered and formulated according to the Uniform Fiscal Procedures Act for Utah Cities and other applicable State and Federal law. It is now desirable and necessary to formally adopt this budget.

Section 2.2. This budget includes estimates of anticipated revenues, appropriations for expenditures/expenses, adjusted compensation schedules for City officers and employees, rates and fees for City facilities and services. The budget also includes, by reference here, all related policies pertaining to the budget and finances of Bountiful City. These budget and finance related policies replace all existing policies for this purpose whether adopted by prior resolution, ordinance, or other action of the governing body.

Section 3.1. The Bountiful City budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026, with the adjusted compensation schedules and the City rates and fees incorporated in its preparation.

Section 3.2. Bountiful City hereby confirms its participation in the Public Employees Contributory Retirement System and the Public Safety Contributory Retirement System of the Utah Retirement Systems for fiscal year 2025-2026. The budget and compensation schedules reflect the Annual Certification of Retirement Contribution Rates required for participation in the current year. The City Manager and staff are authorized and directed to take such steps as are necessary to implement the City's participation in these programs.

Section 4.1 The City of Bountiful, through its duly authorized and legally appointed officers, has determined the amount of property tax which should be included in the budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

Section 4.2 Bountiful has, based on assessed valuation information furnished by Davis County, determined the rate of the general tax which should be levied.

Section 4.3. For the purpose of defraying the necessary and proper expenses of the City of Bountiful, Utah, and maintaining the government thereof, the rate of the general tax levied upon all real and personal property within Bountiful, Utah, made taxable by law for the year 2025 (or for the fiscal year ending June 30, 2026) will be the Certified Tax Rates as calculated by, and when available from, Davis County for Bountiful City general purposes and for debt service to be applied on each dollar of assessed valuation of said property, and is hereby adopted by this ordinance.

This ordinance shall take effect immediately upon first publication.

Adopted by the City Council of Bountiful, Utah, this 24th day of June, 2025.

Kendalyn Harris
Kendalyn Harris, Mayor

ATTEST:

Sophia Ward
Sophia Ward, City Recorder



Budget Amendment Requests
Fiscal Year 2024-2025

As of: 6/4/2025

ORD. 2025-09

EXHIBIT A

GENERAL FUND (Revenues)

<u>Fund Name</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Original Adopted Budget</u>	<u>Amendment Request</u>	<u>Budget After Amendment</u>	<u>Reasons for Amendment</u>
General	N/A	Use of Fund Balance		\$ 646,037	\$ 646,037	Revenue source to balance with budget amendment requests.
Total Revenue amendments (General Fund)			\$ -	\$ 646,037	\$ 646,037	

GENERAL FUND (Expenditures)

<u>Department</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Original Adopted Budget</u>	<u>Amendment Request</u>	<u>Budget After Amendment</u>	<u>Reasons for Amendment</u>
Executive	104130 - 423000	Travel and Training	\$ 9,000	\$ 14,500	\$ 23,500	Additional expenses beyond original budgeted amount.
Executive	104130 - 491640	Workers Comp Premium Charge	\$ 776	\$ 3,600	\$ 4,376	Adjustment to match historical trends in charges for workers compensation coverage.
Human Resources	104134 - 429200	Computer Software	\$ 1,158	\$ 5,156	\$ 6,314	Increased software costs due to an accounting change in allocation of citywide expenses.
Police	104219 - 411000	Salaries - Permanent Employees	\$ 1,092,814	\$ 175,000	\$ 1,267,814	Four new dispatch positions to accommodate dispatch services for Kaysville and Farmington.
Fire	104220 - 431000	Professional and Technical Services	\$ 2,774,537	\$ 53,610	\$ 2,828,147	Original budget was based on a lower member assessment than actual.
Engineering	104450 - 453100	Interest Expense	\$ 5,000	\$ 34,871	\$ 39,871	New state requirements to accrue and pay interest on performance bonds.
Parks	104510 - 426000	Bldg & Grnd Suppl & Maint	\$ 150,000	\$ 327,000	\$ 477,000	Park.
Parks	104510 - 427000	Utilities	\$ 150,000	\$ 20,000	\$ 170,000	Increased cost of supplies and patron usage at Bountiful Town Square.
Trails	104550 - 425000	Equipment Supplies & Maintenance	\$ -	\$ 450	\$ 450	Trail rakes and other equipment not anticipated in the original budget for maintenance.
Trails	104550 - 426000	Bldg & Grnd Suppl & Maint	\$ -	\$ 2,850	\$ 2,850	Trail signs and other miscellaneous items unanticipated in the original budget.
Trails	104550 - 431000	Professional and Technical Services	\$ -	\$ 9,000	\$ 9,000	Cost of a botanical survey for NEPA certification that was not anticipated in the original budget.
Total Expenditure amendments (General Fund)			\$ 4,183,285	\$ 646,037	\$ 4,829,322	

CAPITAL FUND (Revenues)

<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Original Adopted Budget</u>	<u>Amendment Request</u>	<u>Budget After Amendment</u>	<u>Reasons for Amendment</u>
Capital	456010 - 361000	Interest and Investment Earnings	\$ 850,000	\$ 11,000	\$ 861,000	Revenue source to balance with budget amendment requests.
Capital	N/A	Use of Fund Balance		\$ 141,000	\$ 141,000	Revenue source to balance with budget amendment requests.
Total Revenue amendments (Capital Fund)			\$ 850,000	\$ 152,000	\$ 1,002,000	

CAPITAL FUND (Expenditures)

<u>Department</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Original Adopted Budget</u>	<u>Amendment Request</u>	<u>Budget After Amendment</u>	<u>Reasons for Amendment</u>
Finance	454140 - 431040	Bank and Investment Account Fees	\$ -	\$ 11,000	\$ 11,000	Higher bank fees due to increased investment activity with a resulting net positive effect on city earnings.
Police	454210 - 472100	Buildings	\$ 283,914	\$ 90,000	\$ 373,914	Public Safety Building bathroom remodel costs were budgeted in FY2024 but delayed to FY2025.
Trails	454550 - 473103	Improvements Other Than Buildings-Grant\$	\$ 45,000	\$ 51,000	\$ 96,000	Trail construction and contracting costs in excess of original budget.
Total Expenditure amendments (Capital Fund)			\$ 328,914	\$ 152,000	\$ 480,914	

DEBT SERVICE FUND (Revenues)

<u>Fund Name</u>	<u>Account Description</u>	<u>Original Adopted Budget</u>	<u>Amendment Request</u>	<u>Budget After Amendment</u>	<u>Reasons for Amendment</u>	
Debt Service	306010 - 361000	Interest and Investment Earnings	\$ 600	\$ 5,300	\$ 5,900	Revenue source to balance with budget amendment requests
Debt Service	N/A	Use of Fund Balance	\$ -	\$ 1,000	\$ 1,000	Revenue source to balance with budget amendment requests
Total Revenue amendments (Debt Service Fund)		\$ 600	\$ 6,300	\$ 6,900		

DEBT SERVICE FUND (Expenses)

<u>Department</u>	<u>Account Description</u>	<u>Original Adopted Budget</u>	<u>Amendment Request</u>	<u>Budget After Amendment</u>	<u>Reasons for Amendment</u>	
Debt Service	304710 - 482000	Interest on Bonds	\$ 308,950	\$ 6,300	\$ 315,250	Additional interest expenditure required due to an accounting requirement.
Total Expense amendments (Debt Service Fund)		\$ 308,950	\$ 6,300	\$ 315,250		

ENTERPRISE FUND (Revenues)

<u>Department</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Original Adopted Budget</u>	<u>Amendment Request</u>	<u>Budget After Amendment</u>	<u>Reasons for Amendment</u>
Water	N/A	Use of Net Postion	\$ -	\$ 560,000	\$ 560,000	Revenue source to balance with budget amendment requests.
Golf	N/A	Use of Net Position	\$ -	\$ 34,000	\$ 34,000	Revenue source to balance with budget amendment requests.
Total Revenue amendments (Enterprise Fund)			\$ -	\$ 594,000	\$ 594,000	

ENTERPRISE FUND (Expenditures)

<u>Department</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Original Adopted Budget</u>	<u>Amendment Request</u>	<u>Budget After Amendment</u>	<u>Reasons for Amendment</u>
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Budget Amendment Requests
Fiscal Year 2024-2025

As of: 6/4/2025

ORD. 2025-09

EXHIBIT A

Water	515100 - 472130	Wells	\$	-	\$	120,000	\$	120,000	Rehabilitation of the Viewmont Well.
Water	515100 - 473110	Water Mains	\$	1,500,000	\$	440,000	\$	1,940,000	Mainline pipe replacement projects.
Golf	555500 - 426020	Clubhouse Building Maintenance	\$	15,000	\$	22,000	\$	37,000	Unbudgeted roofing repairs.
Golf	555500 - 427000	Utilities	\$	90,000	\$	12,000	\$	102,000	Internal billings for power and water usage were higher than anticipated in the original budget.
Total Expense amendments (Enterprise Fund)			\$	1,605,000	\$	594,000	\$	2,199,000	

SPECIAL REVENUE FUND (Revenues)

Fund Name		Account Description	Original Adopted Budget	Amendment Request	Budget After Amendment	Reasons for Amendment
Redevelopment Agency - Revolving Loan Fund 72	N/A	Use of Fund Balance	\$ -	\$ 2,400,000	\$ 2,400,000	Revenue source to balance with budget amendment requests
Redevelopment Agency - Operating Fund 73	738010 - 381000	Transfer from Other Funds	\$ -	\$ 2,400,000	\$ 2,400,000	Revenue source to balance with budget amendment requests
Redevelopment Agency - Operating Fund 73	N/A	Use of Fund Balance	\$ -	\$ 11,500	\$ 11,500	Revenue source to balance with budget amendment requests
Cemetery Perpetual Care	746010 - 361000	Interest and Investment Earnings	\$ 72,000	\$ 500	\$ 72,500	Revenue source to balance with budget amendment requests
Total Revenue amendments (Special Revenue Fund)			\$ 72,000	\$ 4,812,000	\$ 4,884,000	

SPECIAL REVENUE FUND (Expenditures)

Department		Account Description	Original Adopted Budget	Amendment Request	Budget After Amendment	Reasons for Amendment
Redevelopment Agency - Revolving Loan Fund 72	727200 - 491000	Transfer to Other Funds	\$ -	\$ 2,400,000	\$ 2,400,000	For purchase of land in downtown area for future redevelopment budgeted originally in FY2024.
Redevelopment Agency - Operating Fund 73	737300 - 471100	Land	\$ -	\$ 2,411,500	\$ 2,411,500	For purchase of land in downtown area for future redevelopment budgeted originally in FY2024.
Cemetery Perpetual Care	74700 - 431040	Bank and Investment Account Fees	\$ 400	\$ 500	\$ 900	Bank and investment fees were higher than originally budgeted.
Total Expense amendments (Special Revenue Fund)			\$ 400	\$ 4,812,000	\$ 4,812,400	

INTERNAL SERVICE FUND (Revenues)

Department	Account Number	Account Description	Original Adopted Budget	Amendment Request	Budget After Amendment	Reasons for Amendment
Liability Insurance	N/A	Use of Fund Balance	\$ -	\$ 265,000	\$ 265,000	Revenue source to balance with budget amendment requests.
Total Revenue amendments (Internal Service Fund)			\$ -	\$ 265,000	\$ 265,000	

INTERNAL SERVICE FUND (Expenditures)

Department	Account Number	Account Description	Original Adopted Budget	Amendment Request	Budget After Amendment	Reasons for Amendment
Liability Insurance	636300 - 451150	Liability Claims/Deductible	\$ 100,000	\$ 260,000	\$ 360,000	Settlement of several older claims and one large new claim.
Liability Insurance	636300 - 431000	Professional and Technical Services	\$ 40,000	\$ 5,000	\$ 45,000	Increased billing rates from the contracted outside legal firm used by the City.
Total Expense amendments (Internal Service Fund)			\$ 140,000	\$ 265,000	\$ 405,000	