

R2025-04-01

**Resolution Ratifying 2024 Expenditure and Disbursements
and Granting 2025 Expenditure and Disbursement Authority to
Non-Inventory Vendors**



2024 Ratification

Type	Vendor Name	Purpose	2024 as of 12/31/2024	2024 Not to Exceed
Debt	Utah County Government	4th Quarter Cent Sales Tax Agreement with Utah County	\$ 3,374,692	\$ 2,565,910
Government	Utah Attorney General's Office	Legal Services	\$ 1,958,383	\$ 1,855,728
Payroll	Office of Recovery Services	Utah State Child Support	\$ 434,148	\$ 423,703
Payroll	Department of the Treasury	Payroll Taxes	\$ 47,784,749	\$ 44,456,843
Utility	FirstNet	Cellular Phone Contract	\$ 984,229	\$ 904,428

- The vendors listed above during December 2024 exceeded the Not to Exceed amounts previously approved (R2025-01-02)
- Therefore, ratification of the updated amounts are required
- All other previously approved 2024 Not to Exceed amounts are unchanged



2024 – Final Payroll Disbursements

Type	Vendor Name	Purpose	2024 as of 12/31/2024	2024 Not to Exceed
Payroll	Department of the Treasury	Payroll Taxes	\$ 47,784,749	\$ 47,784,749
Payroll	UTA/ATU Joint Insurance Trust	Health Insurance (Collective Bargaining)	\$ 27,008,457	\$ 29,308,452
Payroll	Office of Recovery Services	Utah State Child Support	\$ 434,148	\$ 434,148
Payroll	Amalgamated Transit Union	Union Dues from Employees	\$ 789,419	\$ 901,290
Payroll	Utah St Tax (Withholding Only)	Payroll Taxes	\$ 8,721,337	\$ 10,191,722
Payroll	Vantagepoint Transfer Agents -	457 Plans	\$ 7,770,650	\$ 9,065,828
Payroll	Cambridge Associates, LLC.	Pension Contributions	\$ 32,526,839	\$ 33,121,439
Payroll	Mutual of America Life Ins.	457 Plans	\$ 4,445,755	\$ 6,761,588
Payroll	Utah-Idaho Teamsters Security	Health and Dental insurance Premiums and Union Dues for Employees	\$ 457,201	\$ 686,100



2024 – Final Debt, Government and Utilities Disbursements

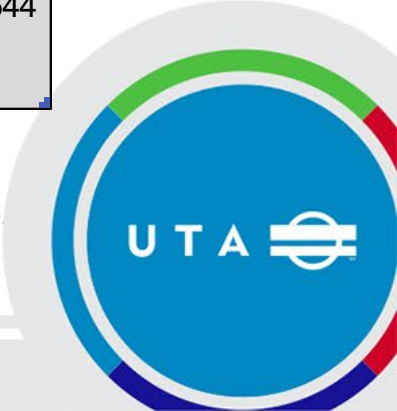
Type	Vendor Name	Purpose	2024 as of 12/31/2024	2024 Not to Exceed
Debt	Utah County Government	4th Quarter Cent Sales Tax Agreement with Utah County	\$ 3,374,692	\$ 3,374,692
Government	Utah Attorney General's Office	Legal Services	\$ 1,958,383	\$ 1,958,383
Utilities	AT&T ++	Cellular Connection to Buses	\$ 508,405	\$ 563,385
Utilities	Century Link (Qwest) +++	Internet Connection	\$ 246,115	\$ 485,599
Utilities	Salt Lake City Corp	Electric, Water, and Sewer	\$ 103,433	\$ 253,979
Utilities	Murray City Utilities	Electric, Water, and Sewer	\$ 626,187	\$ 630,219
Utilities	Firstnet	Cellular Phone Contract	\$ 984,229	\$ 984,229
Utilities	Rocky Mountain Power	Electricity	\$ 8,622,512	\$ 8,734,680
Utilities	Enbridge Gas Utah(Dominion Energy/Questar)	Natural Gas	\$ 1,367,042	\$ 2,652,017



2025 – Payroll Disbursement NTE

Type	Vendor Name	Purpose	2024 as of 12/31/2024	2024 Not to Exceed	2025 Not to Exceed
Payroll	Department of the Treasury	Payroll Taxes	\$ 47,784,749	\$ 47,784,749	\$ 50,696,139
Payroll	UTA/ATU Joint Insurance Trust	Health Insurance (Collective Bargaining)	\$ 27,008,457	\$ 29,308,452	\$ 30,480,790
Payroll	Office of Recovery Services	Utah State Child Support	\$ 434,148	\$ 434,148	\$ 451,514
Payroll	Amalgamated Transit Union	Union Dues from Employees	\$ 789,419	\$ 901,290	\$ 937,342
Payroll	Utah St Tax (Withholding Only)	Payroll Taxes	\$ 8,721,337	\$ 10,191,722	\$ 10,599,391
Payroll	Vantagepoint Transfer Agents -	457 Plans	\$ 7,770,650	\$ 9,065,828	\$ 9,428,461
Payroll	Cambridge Associates, LLC.	Pension Contributions	\$ 32,526,839	\$ 33,121,439	\$ 34,446,297
Payroll	Mutual of America Life Ins.	457 Plans	\$ 4,445,755	\$ 6,761,588	\$ 7,032,052
Payroll	Utah-Idaho Teamsters Security	Health and Dental insurance Premiums and Union Dues for Employees	\$ 457,201	\$ 686,100	\$ 713,544

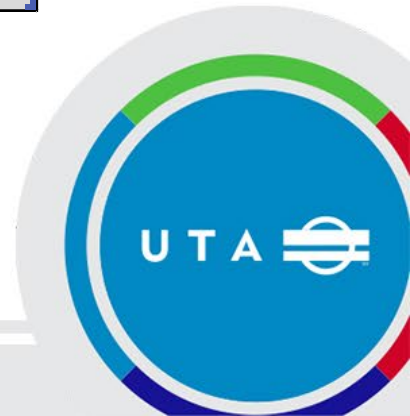
- Amounts are derived from the 2025 Approved Budget
- Yellow highlighted lines are requesting an increase from R2025-01-02 amounts due to activity at the end of 2024



2025 - Debt, Government and Utilities Disbursement NTE

Type	Vendor Name	Purpose	2024 as of 12/31/2024	2024 Not to Exceed	2025 Not to Exceed
Debt	Utah County Government	4th Quarter Cent Sales Tax Agreement with Utah County	\$ 3,374,692	\$ 3,374,692	\$ 3,377,512
Government	Utah Attorney General's Office	Legal Services	\$ 1,958,383	\$ 1,958,383	\$ 2,123,900
Utilities	AT&T ++	Cellular Connection to Buses	\$ 508,405	\$ 563,385	\$ 581,695
Utilities	Century Link (Qwest) +++	Internet Connection	\$ 246,115	\$ 485,599	\$ 501,381
Utilities	Salt Lake City Corp	Electric, Water, and Sewer	\$ 103,433	\$ 253,979	\$ 262,234
Utilities	Murray City Utilities	Electric, Water, and Sewer	\$ 626,187	\$ 630,219	\$ 650,701
Utilities	FirstNet	Cellular Phone Contract	\$ 984,229	\$ 984,229	\$ 1,016,256
Utilities	Rocky Mountain Power	Electricity	\$ 8,622,512	\$ 8,734,680	\$ 9,018,557
Utilities	Enbridge Gas Utah(Dominion Energy/Questar)	Natural Gas	\$ 1,367,042	\$ 2,652,017	\$ 2,738,208

- Amounts are derived from the 2025 Approved Budget
- Debt increase to match debt service schedule
- Yellow highlighted lines are requesting an increase due to activity at the end of 2024.



Process Improvement

- Additional Controls:
 1. Purchase Order (PO) procedure set at 70% of Not To Exceed (NTE) amounts
 - Systematically identify vendors who are approaching approved amounts
 - The added control will prevent Accounts Payable process from disbursing payments that exceed NTE amount
 - PO process allows for continued payments up to 100% of NTE amount, initiating review process for possible increase
 2. Periodic reviews of PO balances
 - Vendor balance will be monitored daily and evaluated monthly for potential increases
 - Sufficient processing time for requested disbursement increase
 - Quarterly reports to the Board will continue quarterly

