



UNIFIED FIRE SERVICE AREA

TO: UFSA Board of Trustees
FROM: Tony Hill, CFO
SUBJECT: 2024 Budget Message
DATE: December 9, 2023

I am pleased to present the Unified Fire Service Area (UFSA) 2024 Budget for your review and approval. Staff has prepared the budget in accordance with Fiscal Procedures for Local Districts (UCA 17B-6).

2024 Budget Highlights

Below are some of the highlights of the 2024 budget development:

- Property Taxes
 - 3.0% new growth property tax estimate
 - 12.0% increase above certified rate
- UFA member fee increase
 - 5.48% total estimated increase - \$2,584,310 total estimated increase for 2024
- Bond Payments
 - \$2,589,750 – Series 2016 Bond
 - \$2,383,625 – Series 2021 Bond
- Sandy contract (85% of property taxes collected to Sandy, 15% stays with UFSA)
 - \$993,917 in 2022, \$1,036,960 in 2023, \$1,078,438 in 2024 budget
- Seismic retrofits
 - Finished all originally budgeted projects in 2023
 - Added station 112 project to 2024 budget
- Capital maintenance at fire station's (more detail in packet)
 - \$939,610 in 2024 budget
- UFA Administration Fee (more detail in packet)
 - \$489,432 in 2022, \$511,601 in 2023, \$438,414 in 2024

Fund Balance Impact

The proposed 2024 tax increase will help stabilize the fund balance. The plan to split the increase over a two-year period returns the fund balance back above the board approved minimum (15%) in 2025. The chart below shows the second increase in 2025 but without any added expenditures (staffing additional stations). These increases will be discussed and added to the budget during future meetings. The 2023 estimate does include an estimate for the sale of station 251.

UNIFIED FIRE SERVICE AREA	ENDING FUND BALANCE	FUND BALANCE %
2021 ACTUAL	\$14,308,692	29.0%
2022 ACTUAL	\$14,749,419	27.7%
2023 ESTIMATE	\$10,622,933	19.1%
2024 BUDGET	\$9,091,071	14.9%
2025 PROJECTION	\$12,736,169	18.4%

Future Budget Needs

- Staffing
 - 107 (Kearns) Staffing
 - 253 (Eagle Mountain) Staffing: opened new station with an ambulance crew
 - Additional Staffing at Stations 101 and Station 125
 - 4-Handed crews at stations 115 (Copperton) and 119 (Emigration Canyon)
- Station 112 rebuild

Staff looks forward to discussing these priorities in more detail with you during the upcoming budget process.

**UNIFIED FIRE SERVICE AREA
TENTATIVE BUDGET
For the Year Ended December 31, 2024**

	GENERAL FUND			CAPITAL PROJECTS FUND (LOCAL BLDG AUTHORITY)			DEBT SERVICE FUND (LOCAL BLDG AUTHORITY)		
	PRIOR YR	CURRENT YR	BUDGET	PRIOR YR	CURRENT YR	BUDGET	PRIOR YR	CURRENT YR	BUDGET
	2022	ESTIMATE	2024	2022	ESTIMATE	2024	2022	ESTIMATE	2024
REVENUES									
Taxes: Property	43,223,225	43,810,910	50,382,547						
Taxes: Property - Pass Thru	3,188,017	4,250,000	4,675,000						
Taxes: Property - Increment Remit	33,958	53,241	60,000						
Taxes: Delinquent	814,253	825,000	849,750						
Taxes: Judgement Levy	64,015	221,021	57,000						
Fee-in-Lieu of Taxes	2,117,760	2,200,000	2,266,000						
Impact Fees	1,264,248	1,300,000	1,350,000						
Interest Income	192,340	550,000	550,000	367,504	400,000	100,000	1,739		
Miscellaneous	18,502	21,736	21,000						
Grant Revenue	1,286,728	600,070	168,561						
Intergovernmental Revenue	982,874	774,689	762,941						
<i>Other Financing Sources:</i>									
Lease Revenue							2,577,123	4,960,875	4,973,375
Use of Fund Balance		5,488,825	1,984,369	17,221,099	12,359,225	1,219,000	1,199,639		
TOTAL REVENUES	53,185,922	60,095,492	63,127,168	17,588,603	12,759,225	1,319,000	3,778,500	4,960,875	4,973,375
EXPENSES									
<i>Administrative & Overhead:</i>									
Supplies	1,332	2,000	2,000						
Memberships (UASD)	14,986	16,000	16,500						
Outside Auditor	10,000	10,000	15,000						
*UFA Admin Fee	489,432	511,601	438,414						
Bank Fees	7,240	11,200	11,200						
*Professional Fees	122,484	151,500	149,000						
<i>Capital Outlay:</i>									
Station 112 Temporary Housing			600,000						
Station 112 Land	2,207	10,793							
Construction Costs - Station 102				3,031,639	2,999,886	67,000			
Construction Costs - Station 112				2,692					
Construction Costs - Station 125				4,927,648	579,396				
Construction Costs - Station 251				4,542,645	2,799,208	327,000			
Construction Costs - Station 253				5,083,979	5,980,735	825,000			
*Capital Maintenance	128,641	327,642	339,610						
Capital Maintenance - Seismic Retrofits	1,574,149	800,094	224,748						
Capital Lease	2,577,123	4,960,875	4,973,375						
Principle Payment on Long-Term Debt							1,650,000	2,930,000	3,075,000
Interest Expense	112,153	672,254	700,000				2,128,500	2,030,875	1,898,375
Note/Bond Issuance Costs	15,600	25,000	25,000						
Sandy Contract	993,917	1,036,960	1,078,438						
Tax Payments to RDA/CDA/CRA	3,188,017	4,250,000	4,675,000						
Fund Balance Payments to Herriman/Riverton	101,773	101,773	101,773						
Impact Fee Refunds	13,695	25,000	10,000						
UFA Contract Fees	43,518,810	47,182,800	49,767,110						
<i>Other Financing Uses:</i>									
Transfer Out to Capital Projects Fund									
Transfer Out to General Fund									
Contribution to Fund Balance	314,363				400,000	100,000			
TOTAL EXPENSES	53,185,922	60,095,492	63,127,168	17,588,603	12,759,225	1,319,000	3,778,500	4,960,875	4,973,375

*Additional Documentation

Professional Fees

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
Arbor Park Associates	Road Easement - Station 111	1,344	1,206	4,500	0
FabianVanCott	Legal Services/Administrator	120,379	102,888	125,000	125,000
Deseret News	Newspaper Ads	900	348	1,500	1,500
WIX	Website Restoration/Hosting/Maintenance	143	785	500	500
TBD	Truth in Taxation - Postcard Mailings	0	0	0	5,000
Zions Bank Public Finance	Trust Management, Continuing Disclosure, Impact Fee	4,500	7,000	5,000	7,000
Other	Other	46	10,258	15,000	10,000
		127,312	122,484	151,500	149,000

Exhibit A for Calendar Year 2024

Position	Jan-23		Jan-24		Responsibilities
	<u>% of Time Worked</u>	<u>Salary & Benefits</u>	<u>% of Time Worked</u>	<u>Salary & Benefits</u>	
Logistics Facilities Manager	80%	\$120,376	80%	\$123,961	Specifications/RFP/Bids/Management/ for capital improvement projects; compiling operational and maintenance documents; works through any warranty items on newer projects. Seismic evaluations and retrofit assessments. Station architectural design, rendering, and construction.
Logistics Facilities Specialist	5%	\$4,314	5%	\$4,777	Assists Facilities Manager when needed; provides information for Capital Improvement needs; Meets with contractors.
Logistics Facilities Specialist	5%	\$1,399	2%	\$1,608	Assists Facilities Manager when needed; provides information for Capital Improvement needs; Meets with contractors.
Logistics Purchasing Coordinator	2%	\$2,029	2%	\$2,099	Assists with the processing of MR's and invoices for capital projects.
Logistics Data Coordinator	1%	\$851	1%	\$921	Researches information for Logistics as requested.
Logistics Division Chief	40%	\$70,336	25%	\$44,588	Develops, manages, and administers capital improvements budgets; Provides overall direction and management to UFSA facility management. Leads and guides discussions for future fire station designs. Researches optional uses and associated fees of portions of fire stations, such as office space leasing. Co-coordinates seismic evaluations and seismic upgrades projects. Provides project-specific content for use in presentations to the UFSA Board of Directors and communities/members, in preparation for station construction.
Support Services Assistant Chief	35%	\$85,124	20%	\$51,090	Researches property descriptions/locations for fire station rebuilds and new construction. Captures and records the details of properties for fire station constructions. Leads and guides discussions for future fire station design and construction. Researches optional uses and associated fees of portions of fire stations, such as office space leasing. Co-coordinates seismic evaluations and seismic upgrades projects. Provides project-specific content for use in presentations to the UFSA Board of Directors and communities/members, for bonding and bond elections. Meets with individual board members to discuss property and fire station construction issues and strategies.
Finance Purchasing Agent/Contracts	60%	\$74,621	45%	\$61,034	RFP/RFQ/Purchasing processing. Contract coordination and tracking.
Finance Senior Accountant	9%	\$11,283	9%	\$12,054	AR, AP review, bond requisitions, cash receipting review/close, bank reconciliations, capital assets, state transparency, external audit
Finance Senior Accountant	4%	\$4,686	4%	\$5,321	AP entry, cash receipting entry, online payment reporting, impact fee reporting, external audit
Finance Accounting Specialist	2%	\$1,645	2%	\$1,833	UFSA Desktop Deposits
Finance Assistant Finance Director	7%	\$12,974	7%	\$14,148	External audit, financial statements, accounting oversight, online payment admin
CFO	15%	\$38,886	15%	\$40,155	Financial Management, Treasurer
UFSA Clerk	10%	\$10,979	10%	\$11,815	Time needed to fully meet the responsibilities of the Clerk
Records Coordinator	1%	\$749	1%	\$801	Managing UFSA record requests. Retention schedule and archives
ECC Receptionist	3%	\$1,753	3%	\$1,929	Impact fee collection/receipts, phone calls
Director of Communications	1%	\$1,882	1%	\$2,049	Community Outreach
Community Outreach Specialist	1%	\$983	1%	\$1,047	Community Outreach/Construction Projects/Website Maintenance
Overhead Charge		\$444,870		\$381,230	
	15%	\$66,731	15%	\$57,184	Office Space, IT, supplies, etc.
TOTAL		\$511,601		\$438,414	
	Logs	229,201	Logs	204,647	
	Fin	165,709	Fin	154,727	
	Admin	113,396	Admin	75,480	
	IO	3,295	IO	3,560	
		511,601		438,414	

UFSA Capital Projects 2024

10/3/23

Site	Project	Notes	Cost	Running Total
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Capital Outlay - Buildings

Temp 112	Garage addition (rebudget)	Includes new high wall garage, driveway, paint to entire structure, and landscaping (\$525,000 in 2023 budget).	\$600,000	\$600,000
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Capital Maintenance

All	Heating/AC/Hot Water/Appliances	Replace as needed	\$40,000	\$640,000
115	Upgrade bath/shower room (rebudget)	Old and not working properly	\$90,000	\$730,000
126	Roof/gutter	Heat tape damage causing roof and gutter damage	\$15,000	\$745,000
117	Fan replacement/repair - Dorm room/Apparatus bay	Current fans not large enough to move air in the summer heat	\$20,000	\$765,000
113	Concrete deck repair	Concrete repair on balcony/walkway/patio	\$30,000	\$795,000
109	Overhead door	Operators are worn out and panel needs repair	\$18,000	\$813,000
Multiple	Landscape/Xeriscape - 101, 106, 115, 117, 126	Water savings, weed control, tree removal	\$53,000	\$866,000
All	8.5% Contingency		\$73,610	\$939,610

Future Year Projects (Sorted by Station)

101	Fan and lighting upgrades in bedrooms and day room	Fans and lights in rooms are no longer controlled by single remote	\$5,000	\$944,610
101	Wired speakers for dispatch in out building	Improve response while maintaining physical fitness and stress reduction	\$5,000	\$949,610
101	Replace carpet in bedrooms, BC office and dayroom	Carpet 12 years old and worn out	\$10,000	\$959,610
101	Front concrete spalding	Needs repair to save money in future	\$50,000	\$1,009,610
109	Kitchen Remodel	Broken cupboards, cracked counter, can't open fridge doors completely	\$50,000	\$1,059,610
109	Fans and/or AC placed in bay	The bay gets extremely hot	\$10,000	\$1,069,610
109	Base boards	Baseboards are old, out of date, and stained.	\$5,000	\$1,074,610
109	Paint apparatus bay	Apparatus bay is stained with exhaust on walls, ceiling, bay doors	\$10,000	\$1,084,610
109	Drain Pipes-Basement	Basement drain pipes are routinely failing and needing repair	\$10,000	\$1,094,610
111	East perimeter wall	Brick wall is damaged	\$5,000	\$1,099,610
111	Security gate	Rear entrance of property	\$20,000	\$1,119,610
111	Opticom control light	Improve station exit during rush hour	\$100,000	\$1,219,610
112	Paint garage doors	Update station appearance	\$5,000	\$1,224,610
112	Kitchen Remodel	Counters/cabinets are not holding up well- need commercial grade	\$25,000	\$1,249,610
112	New Carpet	Hasn't been done in over 10 years	\$8,500	\$1,258,110
112	Interior Paint	Hasn't been done in over 10 years	\$8,000	\$1,266,110
112	Bathroom Countertops/ Cabinets	Counters are warped and water damaged	\$10,000	\$1,276,110
112	Gear Racks	Currents gear racks are broken and being held up by cinder blocks	\$5,000	\$1,281,110
113	Screens for bedroom windows/door	Screens for bedroom windows/door	\$5,000	\$1,286,110
113	Ceiling fans for bedrooms	Ceiling fans for bedrooms	\$5,000	\$1,291,110
113	Additional lockers/cabinets for bedrooms	Additional lockers/cabinets for bedrooms	\$6,500	\$1,297,610
113	Gas fireplace in day room	Gas fireplace in day room	\$10,000	\$1,307,610

113	Upgrade lighting for interior stairwell	Upgrade lighting for interior stairwell	\$5,000	\$1,312,610
113	Concrete pony wall for patio BBQ	Concrete pony wall for patio BBQ	\$35,000	\$1,347,610
113	Fix bay floor drains	Fix bay floor drains	\$75,000	\$1,422,610
115	Paint garage doors	Update station appearance	\$8,000	\$1,430,610
115	Apron/sidewalks/gutter	Cracking, chipping, broken	\$30,000	\$1,460,610
115	Bedroom enclosure & lighting	Open rooms with rigged lighting	\$20,000	\$1,480,610
115	Floors/carpeting	Old carpet	\$5,000	\$1,485,610
117	Replacement of broken concrete	Multiple sections of concrete in the driveway and parking lot that are cracked	\$15,000	\$1,500,610
118	Kitchen remodel with appliances	Entire kitchen is old, formica cracking, damaged tile floors	\$100,000	\$1,600,610
118	Bathroom remodel	Bathroom floors damaged (grout missing), formica cracking, plumbing issues	\$50,000	\$1,650,610
118	Replace all tile in station	All floors damaged, outdated, old. Unable to clean them	\$20,000	\$1,670,610
118	New concrete floors	Tile is old and worn	\$15,000	\$1,685,610
118	Repair bay coolers	Bay coolers still not keeping the bay cool enough during summer months	\$5,000	\$1,690,610
118	Patio cover, patio set, outdoor patio lighting	Our patio space isn't very usable as is	\$20,000	\$1,710,610
125	Gate	Westside of station	\$7,000	\$1,717,610
125	Paint the bay floors	Original isn't working very well	\$15,000	\$1,732,610
126	Kitchen/floor remodel	Kitchen is original to the station build. Outdated	\$100,000	\$1,832,610
126	Station flooring. Tile/Carpet	Carpet is dirty and stained. Tile is outdated and original.	\$10,000	\$1,842,610
126	Bathroom remodel	Plumbing and shower system are in need of updating.	\$55,000	\$1,897,610
126	Paint for bay		\$15,000	\$1,912,610
126	Repair/Replace sanitary sewer line to road		\$100,000	\$2,012,610
252	Garage doors- damaged sections replaced		\$50,000	\$2,062,610

UNIFIED FIRE SERVICE AREA	Actual		Estimate		Budget		Projection
LONG RANGE PLAN	2022	%	2023	%	2024	%	2025
BEGINNING FUND BALANCE	14,308,692	3.08%	14,749,419	-27.98%	10,622,933	-14.42%	9,091,071
PRINCIPAL PAYMENTS RECEIVED FROM RELATED PARTY	126,363	4.07%	131,512	4.07%	136,870	4.07%	142,446
TRANSFER TO/FROM CAPITAL PROJECTS FUND							
UNRESTRICTED FUND BALANCE:	14,435,055	3.09%	14,880,931	-27.69%	10,759,803	-14.19%	9,233,517
PROPERTY TAXES	43,223,225	1.36%	43,810,910	15.00%	50,382,547	15.00%	57,939,928
PROPERTY TAXES - PASS THRU	3,188,017	33.31%	4,250,000	10.00%	4,675,000	10.00%	5,142,500
PROPERTY TAXES - INCREMENT REMIT	33,958	56.78%	53,241	12.70%	60,000	0.00%	60,000
PROPERTY TAXES - DELINQUENT	814,253	1.32%	825,000	3.00%	849,750	3.00%	875,243
JUDGEMENT LEVY	64,015	245.27%	221,021	-74.21%	57,000	0.00%	57,000
FEE-IN-LIEU	2,117,760	3.88%	2,200,000	3.00%	2,266,000	2.50%	2,322,650
IMPACT FEES	1,264,248	2.83%	1,300,000	3.85%	1,350,000	3.00%	1,390,500
INTEREST INCOME	192,341	185.95%	550,000	0.00%	550,000	3.00%	566,500
MISCELLANEOUS REVENUE	18,503	5492.66%	1,034,810	-97.97%	21,000	0.00%	21,000
GRANT REVENUE	1,286,728	-53.36%	600,070	-71.91%	168,561	-100.00%	0
INTERGOVERNMENTAL REVENUE	982,874	-22.51%	761,615	0.17%	762,941	0.06%	763,382
CURRENT REVENUE:	53,185,922	4.55%	55,606,667	9.96%	61,142,799	13.08%	69,138,704
UFA CONTRACT FEES	43,518,810	8.42%	47,182,800	5.48%	49,767,110	5.00%	52,255,466
SANDY CONTRACT	993,917	4.33%	1,036,960	4.00%	1,078,438	4.50%	1,126,968
TAX PAYMENTS TO RDA/CDA	3,188,017	33.31%	4,250,000	10.00%	4,675,000	10.00%	5,142,500
ADMINISTRATIVE/OPERATIONS	674,769	21.86%	822,301	-18.87%	667,113	3.00%	687,126
FUND BALANCE DISTRIBUTION TO HERRIMAN/RIVERTON	101,773	0.00%	101,773	0.00%	101,773	0.00%	101,773
DEBT SERVICE PAYMENT (2016 BOND)	2,577,123	0.32%	2,585,250	0.17%	2,589,750	0.06%	2,591,250
DEBT SERVICE PAYMENT (2021 BOND)			2,375,625	0.34%	2,383,625	0.39%	2,393,000
CAPITAL MAINTENANCE/OUTLAY	130,848	158.65%	338,435	177.63%	939,610	3.00%	967,798
CAPITAL MAINTENANCE - SEISMIC RETROFIT	1,574,149	-49.17%	800,094	-71.91%	224,748		
INTEREST EXPENSE	112,153	499.41%	672,254	4.13%	700,000	0.00%	700,000
TOTAL BUDGET:	52,871,558	13.80%	60,165,492	4.92%	63,127,168	4.50%	65,965,881
RESERVE (MINIMUM) 15% OF CURRENT REVENUE	7,977,888		8,341,000		9,171,420		10,370,806
ENDING SURPLUS (PROBLEM):	6,771,531		1,981,106		-395,985		2,035,534
TOTAL BUDGETED FUND BALANCE:	14,749,419		10,322,106		8,775,435		12,406,340
PROJECTED UNDER EXPEND/OVER REVENUE	0	0.50%	300,827	0.50%	315,636	0.50%	329,829
PROJECTED UNASSIGNED FUND BALANCE	14,749,419		10,622,933		9,091,071		12,736,169
	27.7%		19.1%		14.9%		18.4%