

**UNIFIED FIRE SERVICE AREA
ADOPTED BUDGET
For the Year Ended December 31, 2019**

	GENERAL FUND			CAPITAL PROJECTS FUND (LOCAL BLDG AUTHORITY)			DEBT SERVICE FUND (LOCAL BLDG AUTHORITY)		
	PRIOR YR 2017	CURRENT YR ESTIMATE	BUDGET 2019	PRIOR YR 2017	CURRENT YR ESTIMATE	BUDGET 2019	PRIOR YR 2017	CURRENT YR ESTIMATE	BUDGET 2019
REVENUES									
Taxes: Property	40,743,595	46,239,530	47,400,000						
Taxes: Property - Pass Thru	1,282,416	1,700,000	2,000,000						
Taxes: Judgement Levy	71,326	510,086	15,074						
Taxes: Delinquent	781,250	800,000	775,000						
Fee-in-Lieu of Taxes	2,659,966	2,550,000	2,620,000						
Interest Income	198,420	250,000	275,000	2,584			2,492	3,200	
Impact Fees	1,984,319	1,500,000	1,800,000						
Miscellaneous	2,247								
Principle Payments from Related Party	103,492	107,708	112,097						
Lease Revenue							2,179,788	2,423,988	2,589,750
Contribution from Fund Balance									
TOTAL REVENUES	47,827,031	53,657,324	54,997,171	2,584			2,182,280	2,427,188	2,589,750
EXPENSES									
Administrative & Overhead:									
Supplies	836	2,000	2,000						
Memberships (UASD)	13,252	13,300	15,000						
Outside Auditor	8,500	8,500	12,000						
*UFA Admin Fee	304,750	284,696	294,647						
Bank Fees		600	600						
*Professional Fees	182,870	473,100	510,100						
Other	41								
*Capital Maintenance	253,028	80,000	331,870						
Capital Outlay:									
Station 117				314,120					
Land Acquisition			70,000						
Capital Lease	2,179,788	2,542,390	2,589,750				1,060,000	1,083,988	1,550,000
Interest Expense	201,452	400,000	500,000				1,463,521	1,340,000	1,039,750
Note/Bond Issuance Costs	24,745	40,000	40,000						
Sandy Contract		443,500	900,305						
Tax Payments to RDA/CDA/CRA	1,282,416	1,700,000	2,000,000						
UFA Contract Fees	44,728,263	45,854,480	47,192,179						
Other Financing Uses:									
Transfers to Other Funds									
Contribution to Fund Balance			538,720						
TOTAL EXPENSES	49,179,941	51,842,566	54,997,171	314,120			2,523,521	2,423,988	2,589,750

*Additional Documentation

Exhibit A for Calendar Year 2019

<u>Position</u>	<u>Jan-18</u>		<u>Jan-19</u>		<u>Responsibilities</u>
	<u>% of Time Worked</u>	<u>Amount</u>	<u>% of Time Worked</u>	<u>Amount</u>	
Logistics Facilities Manager	70%	\$84,504	50%	\$71,644	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 and rendering.
Logistics Facilities Specialist	10%	\$7,767	10%	\$8,665	Assists Construction Coordinator when needed; provides information for Capital Improvement needs; Meets with contractors
Logistics Purchasing Coordinator	5%	\$4,200	5%	\$4,577	Posts and manages RFPs for Capital Improvement projects
Logistics Data Administrator	1%	\$460	1%	\$526	Researches information for Logistics/Fleet as requested
Logistics Division Chief	3%	\$3,600	10%	\$14,228	Researches and recommends Capital Improvements budgets; Supervises his chain-of-command
Support Services Assistant Chief	3%	\$5,852	15%	\$29,600	Seismic evaluations and retrofit assessments. Station architectural design and rendering.
Finance Accounting Manager	25%	\$29,925	15%	\$21,348	AP/AR, capital assets, bank reconciliations, impact fee accounting, deposits
Finance Payroll Coordinator	5%	\$3,485	1%	\$1,028	Impact fee reconciliation
Finance Assistant Finance Director	10%	\$12,962	4%	\$6,713	External audit, financial statements
Finance Senior Accountant	0%	\$0	1%	\$1,155	External audit, financial statements
Finance PT Accounting Tech	0%	\$0	5%	\$1,255	UFSA Desktop Deposits
Records Coordinator	0%	\$0	1%	\$546	Managing UFSA GRAMA requests
ECC Receptionists (2)	5%	\$2,500	5%	\$2,015	Impact fee collection/receipts, phone calls
Policy Analyst	15%	\$9,600	0%	\$0	
UFSA Clerk	33%	\$26,047	25%	\$20,020	Time needed to fully meet the responsibilities of the Clerk
UFSA Deputy Clerk	0%	\$0	5%	\$3,788	Time needed to fully meet the responsibilities of the Deputy Clerk
CFO	15%	\$26,660	15%	\$29,107	Financial Management, Treasurer
Other Admin		<u>\$30,000</u>		<u>\$40,000</u>	Chief, Director of Communications, IT, Website Maintenance
		\$247,562		\$256,215	
Overhead Charge	15%	<u>\$37,134</u>	15%	<u>\$38,432</u>	Office Space, supplies, etc.
TOTAL		\$284,696		\$294,647	

Logs	115,611	Logs	114,586
Fin	83,987	Fin	69,697
Admin	82,224	Admin	108,047
EM	2,875	EM	2,317
	284,696		294,647

Professional Fees

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
Road Easement - Station 111	0	17,087	2,500	2,500
Avalanche Training	15,000	0	0	0
Construction Consultant	8,250	3,375	10,000	10,000
Legal Services	40,020	56,525	70,000	70,000
District Administrator	0	16,100	27,600	27,600
Land Appraisals	0	0	10,000	0
Newspaper Ads	2,187	2,896	3,000	3,000
Website Restoration/Hosting	272	1,472	3,000	3,000
Truth in Taxation - Postcard Mailings	0	40,866	0	0
Legislative Consultant	31,998	34,998	24,000	0
Workers Comp Annual Fee	492	0	0	0
Trust Management, Continuing Disclosure, Impact Fee	2,800	9,317	9,000	9,000
Seismic Evaluation and Retrofit Assessment (2018 Carryforward)	0	0	264,000	250,000
Station Architectural Design and Rendering (2018 Carryforward)	0	0	35,000	70,000
Bond Issue Costs	0	0	0	50,000
Other	985	235	15,000	15,000
	102,004	182,870	473,100	510,100

2019 CALENDAR YEAR UFSA FACILITIES CAPITAL MAINTENANCE						updated 11/8/2018
Station	Project		Priority	Estimated	Reason/Notes	
	AirMation units at 113, 126, 251, 252,		1	\$150,000	Health & Safety	
118*	AirMation units installed and Nederman system removed	Taylorville	1	\$31,000	Health & Safety	\$181,000
108	Landscaping bond release/spare pump		2	\$18,000	Bond Requirement	\$199,000
121	Fix irrigation under sod and relevel and plant new landscape		3	\$40,000	Health & Safety	\$239,000
126	Repair/replace sanitary sewer main line out to road if relining		4	\$15,000	Facility Damage	\$254,000
118*	Bay Floors Reground and Resealed	Taylorville	5	\$21,700	Facility Improvement	\$275,700
113	Relocate plumbing, add electrical and venting for two sets of washer/dryers		7	\$26,000	Health & Safety	\$301,700
	10% Contingency			\$30,170	Health & Safety	\$331,870
252	Kitchen cabinet/countertop/appliance replacement		8	\$21,500	Facility Improvement	\$353,370
109	upgrade lighting in bays from T12 to LED		9	\$10,000	Facility Improvement	\$363,370
252	Finish Basement (minimally)		10	\$12,000	Comfort	\$375,370
123	replace irrigation and trees on east side park strip		11	\$10,000	Facility Improvement	\$385,370
115	HVAC work/ new roof/new windows/parking & sidewalk work		6	\$225,000	Facility Damage	\$610,370
123	Parking Lot Expansion in vacant lot		12	\$772,000	Facility Improvement	\$1,382,370
102	Kitchen/Storage/Bath/Dorm/Lockers/Doors/Flooring/Exterior cracks/HVAC		13	\$300,000	Health & Safety	\$1,682,370
252	Repair/replacement of Concrete		14	TBD	Facility Damage	
*pending transfer of Station to UFSA						
2019/2020 F/Y OTHER FACILITIES CAPITAL MAINTENANCE						
110	AirMation units installed and Nederman system removed	SLCo	1**	\$48,000	Health & Safety	
116	AirMation units installed and Nederman system removed	SLCo	1**	\$48,000	Health & Safety	
104	6 AirMation units lowered to 12' 6" and repaired	Holladay	1	\$10,000	Health & Safety	
110	Reroof west side	SLCo	2**	\$40,000	Facility Damage	
Logs	Replace 14' x 14' overhead doors on Logistics Warehouse x 6	UFA	3	\$29,750	Facility Damage	
116	Locate property lines, slurry seal parking lot, restripe	SLCo	4	\$50,000	Facility Damage	
110	New flooring/carpet (5,669 sq. ft.)/paint	SLCo	5	TBD	Comfort	
125	replace damaged ceiling tiles/paint interior/carpet	Midvale	6	\$18,000	Facility Improvement	
118	Kitchen cabinets, countertops and flooring	Taylorville	7	\$15,000	Facility Improvement	
116	Kitchen cabinets, countertops and flooring	SLCo	8	\$27,000	Facility Improvement	
120	upgrade lighting in bays from T12 to LED	UFA	9	\$11,000	Facility Improvement	
103	Paint interior of building	Herriman	10	\$12,000	Facility Improvement	
103	Bay Drains repaired	Herriman	11	TBD	Facility Damage	
116	update irrigation system and landscaping	SLCo	12	\$20,000	Facility Improvement	
110	Kitchen cabinets, countertops and flooring	SLCo	13	\$18,000	Facility Improvement	
125	paint exterior and interior of building	Midvale	14	\$25,000	Facility Improvement	
107	Remove and install front apron	UFA	15	\$49,000	Facility Damage	
** tentatively approved in the 2019 SLCo proposed budget						

UNIFIED FIRE SERVICE AREA	Actual		Actual		Budget		Budget		Projection		Projection
LONG RANGE PLAN	2016	%	2017	%	2018	%	2019	%	2020	%	2021
BEGINNING FUND BALANCE	8,395,551	-8.64%	7,670,134	-17.64%	6,317,223	36.93%	8,650,408	12.52%	9,733,712	4.64%	10,185,261
TRANSFER FROM DEBT SERVICE FUND	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
REIMBURSEMENT FROM LBA	549,650	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
UNRESTRICTED FUND BALANCE:	8,945,201	-14.25%	7,670,134	-17.64%	6,317,223	36.93%	8,650,408	12.52%	9,733,712	4.64%	10,185,261
PROPERTY TAXES	40,071,350	1.68%	40,743,593	13.49%	46,239,530	2.51%	47,400,000	2.50%	48,585,000	2.50%	49,799,625
PROPERTY TAXES - PASS THRU	998,327	28.46%	1,282,417	32.56%	1,700,000	17.65%	2,000,000	5.00%	2,100,000	5.00%	2,205,000
PROPERTY TAXES - DELINQUENT	904,119	-13.59%	781,250	2.40%	800,000	-3.13%	775,000	0.00%	775,000	0.00%	775,000
FEE-IN-LIEU	2,575,070	3.30%	2,659,966	-4.13%	2,550,000	2.75%	2,620,000	2.50%	2,685,500	2.50%	2,752,638
JUDGEMENT LEVY	89,257	-20.09%	71,326	615.14%	510,086	-97.04%	15,074	0.00%	15,074	0.00%	15,074
IMPACT FEES	1,399,175	41.82%	1,984,319	-24.41%	1,500,000	20.00%	1,800,000	3.00%	1,854,000	3.00%	1,909,620
INTEREST INCOME	174,556	13.67%	198,420	26.00%	250,000	10.00%	275,000	3.00%	283,250	3.00%	291,748
PRINCIPAL PAYMENTS RECEIVED FROM RELATED PARTY	99,441	4.07%	103,492	4.07%	107,708	4.07%	112,097	4.07%	116,664	4.07%	121,417
MISCELLANEOUS REVENUE	82	2629.92%	2,247	-100.00%	0	0.00%	0	0.00%	0	0.00%	0
CURRENT REVENUE:	46,311,377	3.27%	47,827,031	12.19%	53,657,324	2.50%	54,997,171	2.58%	56,414,488	2.58%	57,870,121
UFA CONTRACT FEES	43,573,558	2.65%	44,728,263	2.52%	45,854,480	2.92%	47,192,179	4.00%	49,079,866	4.00%	51,043,061
SANDY CONTRACT					443,500	103.00%	900,305	3.00%	927,314	3.00%	955,134
TAX PAYMENTS TO RDA/CDA	998,327	28.46%	1,282,417	32.56%	1,700,000	17.65%	2,000,000	5.00%	2,100,000	5.00%	2,205,000
ADMINISTRATIVE & OVERHEAD	506,973	5.53%	534,994	53.68%	822,196	6.34%	874,347	3.00%	900,577	3.00%	927,595
CAPITAL LEASE PAYMENTS	1,817,338	19.94%	2,179,788	16.63%	2,542,390	1.86%	2,589,750	-0.24%	2,583,500	-0.26%	2,576,750
CAPITAL MAINTENANCE/OUTLAY	558,770	-54.72%	253,028	-68.38%	80,000	402.34%	401,870	5.00%	421,964	5.00%	443,062
INTEREST EXPENSE	131,479	53.22%	201,452	98.56%	400,000	25.00%	500,000	3.00%	515,000	3.00%	530,450
Sub-total	0		0		0		0		0		0
TOTAL BUDGET:	47,586,444	3.35%	49,179,941	5.41%	51,842,566	5.05%	54,458,451	3.80%	56,528,221	3.81%	58,681,051
RESERVE (MINIMUM) 15% OF CURRENT REVENUE	6,946,707		7,174,055		8,048,599		8,249,576		8,462,173		8,680,518
ENDING SURPLUS (PROBLEM):	723,427		-856,831		83,383		939,552		1,157,805		693,812
TOTAL BUDGETED FUND BALANCE:	7,670,134		6,317,223		8,131,982		9,189,128		9,619,979		9,374,330
PROJECTED UNDER EXPEND/OVER REVENUE	0	0.00%	0	1.00%	518,426	1.00%	544,585	1.00%	565,282	1.00%	586,811
PROJECTED UNASSIGNED FUND BALANCE	7,670,134		6,317,223		8,650,408		9,733,712		10,185,261		9,961,141
TOTAL PROJECTED UNASSIGNED FUND BALANCE:	7,670,134		6,317,223		8,650,408		9,733,712		10,185,261		9,961,141
	16.6%		13.2%		16.1%		17.7%		18.1%		17.2%