



# UNIFIED FIRE SERVICE AREA

**TO:** UFSA Board of Trustees  
**FROM:** Tony Hill, CFO  
**SUBJECT:** 2021 Tentative Budget Message  
**DATE:** November 17, 2020

I am pleased to present the 2021 Tentative Budget for Unified Fire Service Area (UFSA) for your review, consideration, and approval. Once the Tentative Budget is approved, the Board will set a time and place in December for a public hearing to adopt the final 2021 budget. Staff has prepared the budget in accordance with Fiscal Procedures for Local Districts (UCA 17B-6).

## 2021 Tentative Budget Overview

Below are the highlights of the 2021 Tentative Budget:

- Account for the addition of Alta and the withdrawal of Herriman and Riverton:
  - Herriman and Riverton accounted for 22.63% of Property Tax collected in 2020
- The 2021 Tentative Budget includes:
  - UFA member fee increase
    - 2.54% increase January – June (already approved in FY20/21 UFA budget)
    - 4.0% placeholder July – December
  - Seismic retrofits
    - \$2,749,339 total
    - \$402,324 UFSA 25% match
  - Capital maintenance at fire station's
    - \$200,000 for renovation of temporary housing, the purchase of the housing will be done in 2020 and is accounted for in the fund balance information to follow
  - Revenue from Herriman and Riverton for their portion of the 2016 bond
  - Fund balance payment to Herriman and Riverton
  - Reduction in interest income revenue
  - Continuation of other annual appropriations
    - Debt service payment for 2016 lease revenue bond
    - Sandy City Contract
    - UFA Administration Fee
- New bond for construction of 5 stations
  - Nothing for this is included in the 2021 budget. Assuming first bond payment will be in 2022, but final board decision on bond structure has not happened yet.

## Fund Balance Impact

The UFA placeholder of 4% is considered the worst-case scenario budget increase for UFSA's major expense. Anything less than 4% will reduce the impact on fund balance moving forward. With Herriman and Riverton withdrawing, the ending fund balance percentage is still well above the 15% minimum since both expenses and total revenue is now less. This amount of fund balance will be sufficient for 2021, however, it will not cover the addition of bonding for fire stations beginning in 2022. UFSA will need to consider a tax increase for this new cost in 2022 in order to maintain the 15% ending fund balance.

<b>UNIFIED FIRE SERVICE AREA</b>	<b>ENDING FUND BALANCE</b>	<b>FUND BALANCE %</b>
<b>2019 ACTUAL</b>	\$12,223,020	21.7%
<b>2020 ESTIMATE</b>	\$11,429,347	20.2%
<b>2021 BUDGET</b>	\$11,101,658	21.6%
<b>2022 BUDGET</b>	\$7,061,470	13.9%
<b>(INCLUDES \$2.5M FOR NEW BOND)</b>		

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, 2021**

	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
	2019	ESTIMATE	2021	2019	ESTIMATE	2021	2019	ESTIMATE	2021
<b>REVENUES</b>									
Taxes: Property	48,072,262	49,186,301	39,750,000						
Taxes: Property - Pass Thru	2,007,611	2,500,000	2,500,000						
Taxes: Judgement Levy	35,114	47,587	45,275						
Taxes: Delinquent	807,351	775,000	775,000						
Fee-in-Lieu of Taxes	2,902,989	2,900,000	2,350,000						
Interest Income	423,294	250,000	150,000				4,110	2,000	2,000
Impact Fees	1,942,830	2,200,000	1,320,000						
Payments from Herriman/Riverton			759,111						
Miscellaneous	115,002	13,000	11,394						
Transfer In from Capital Projects Fund			732,691						
Transfer In from General Fund					732,691				
Transfer In from Debt Service Fund					760				
Principle Payments from Related Party	112,098	116,664	121,417						
Proceeds from Bond Issuance						35,939,076			
Lease Revenue							2,585,549	2,583,500	2,576,750
Grant Revenue			2,347,015						
Use of Fund Balance			886,429						
<b>TOTAL REVENUES</b>	<b>56,418,551</b>	<b>57,988,552</b>	<b>51,748,332</b>		<b>733,451</b>	<b>35,939,076</b>	<b>2,589,659</b>	<b>2,585,500</b>	<b>2,578,750</b>
<b>EXPENSES</b>									
Administrative & Overhead:									
Supplies	1,442	1,000	2,000						
Memberships (UASD)	12,716	13,472	15,000						
Outside Auditor	8,500	8,650	8,850						
*UFA Admin Fee	294,647	339,653	370,750						
Bank Fees		600	600						
*Professional Fees	242,050	226,225	155,100						
Other	50,586	62,223							
*Capital Maintenance	177,498	399,721	533,170						
Capital Maintenance - Seismic Retrofits			2,749,339						
Capital Outlay:									
Station 112 Temporary Housing		580,000							
Construction Costs					732,691	35,939,076			
Capital Lease	2,585,549	2,583,500	2,576,750				1,550,000	1,575,000	1,600,000
Interest Expense	458,729	279,070	300,000				1,039,750	1,008,500	976,750
Note/Bond Issuance Costs	18,000	17,500	25,000						
Sandy Contract	877,416	905,000	950,000						
Tax Payments to RDA/CDA/CRA	2,007,611	2,500,000	2,500,000						
Fund Balance Payments to Herriman/Riverton			101,773						
Impact Fee Refunds		5,000							
UFA Contract Fees	47,578,841	49,827,920	41,460,000						
<i>Other Financing Uses:</i>									
Transfer Out to Capital Projects Fund		732,691						760	
Transfer Out to General Fund						732,691			
Contribution to Fund Balance									2,000
<b>TOTAL EXPENSES</b>	<b>54,313,585</b>	<b>58,482,225</b>	<b>51,748,332</b>		<b>732,691</b>	<b>36,671,767</b>	<b>2,589,750</b>	<b>2,584,260</b>	<b>2,578,750</b>

\*Additional Documentation

Exhibit A for Calendar Year 2021

Position	Jan-20		Jan-21		Responsibilities
	<u>% of Time Worked</u>	<u>Salary &amp; Benefits</u>	<u>% of Time Worked</u>	<u>Salary &amp; Benefits</u>	
Logistics Facilities Manager	50%	\$63,155	70%	\$86,956	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	5%	\$4,655	5%	\$4,461	Assists Facilities Manager when needed; provides information for Capital Improvement needs; Meets with contractors
Logistics Facilities Specialist	5%	\$3,654	5%	\$3,618	Assists Facilities Manager when needed; provides information for Capital Improvement needs; Meets with contractors
Logistics Purchasing Coordinator	2%	\$1,913	2%	\$1,910	Assists with the processing of MR's and invoices for capital projects
Logistics Data Administrator	1%	\$719	1%	\$741	Researches information for Logistics as requested
Logistics Division Chief	15%	\$30,974	30%	\$46,970	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 bonding and bond elections
Support Services Assistant Chief	30%	\$65,650	30%	\$64,937	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 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 bonding and bond elections. Meets with individual board members to discuss property and fire station construction issues and strategies.
Finance Purchasing Agent/Contracts	10%	\$10,033	40%	\$35,732	RFP/RFQ/Purchasing processing. Contract coordination and tracking.
Finance Accounting Manager	10%	\$14,253	10%	\$13,748	AP/AR, capital assets, impact fee accounting, deposits
Finance Payroll Coordinator	1%	\$1,046	1%	\$990	Impact fee reconciliation
Finance Assistant Finance Director	5%	\$8,117	5%	\$8,336	External audit, financial statements
Finance Senior Accountant	1%	\$1,178	2%	\$2,361	External audit, financial statements, bank reconciliation, AP/AR, capital assets
Finance Accounting Specialist	5%	\$3,608	3%	\$2,169	UFSA Desktop Deposits
CFO	15%	\$33,615	15%	\$34,503	Financial Management, Treasurer
Records Coordinator	1%	\$615	1%	\$632	Managing UFSA GRAMA requests
ECC Receptionist	5%	\$3,070	5%	\$2,749	Impact fee collection/receipts, phone calls
UFSA Clerk	10%	\$9,095	10%	\$9,248	Time needed to fully meet the responsibilities of the Clerk
Director of Communications			1%	\$1,628	Community Communication
Community Outreach Specialist			1%	\$701	Website Maintenance
Other Admin		\$40,000		\$0	
		\$295,350		\$322,391	
Overhead Charge	15%	\$44,303	15%	\$48,359	Office Space, IT, supplies, etc.
<b>TOTAL</b>		<b>\$339,653</b>		<b>\$370,750</b>	
	Logs	120,831	Logs	166,355	
	Fin	82,628	Fin	112,516	
	Admin	132,664	Admin	86,040	
	IO	0	IO	2,678	
	EM	3,531	EM	3,162	
		339,653		370,750	

Professional Fees

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Budget</u>
Road Easement - Station 111	17,087	2,488	3,477	2,500	4,500	4,500
Construction Consultant	3,375	0	0	10,000	0	0
Legal Services	56,525	68,071	68,185	70,000	70,000	70,000
District Administrator	16,100	27,600	27,600	27,600	27,600	27,600
Land Appraisals	0	4,800	4,728	0	0	0
Newspaper Ads	2,896	2,905	1,545	3,000	3,000	3,000
Website Restoration/Hosting	1,472	50	840	3,000	2,000	2,000
Truth in Taxation - Postcard Mailings	40,866	0	0	0	0	0
Legislative Consultant	34,998	24,000	0	0	0	0
Trust Management, Continuing Disclosure, Impact Fee	9,317	5,500	13,200	9,000	15,000	9,000
Station 112 Boundary Survey	0	3,250	0	0	0	0
Seismic Evaluation and Retrofit Assessment	0	9,995	50,700	0	0	0
Station Architectural Design and Rendering	0	0	34,875	50,000	15,125	0
Grant Writer for PDM Grant for Seismic Retrofits	0	0	36,900	24,000	24,000	24,000
Predictive Modeling for Station/Apparatus Locations	0	0	0	50,000	50,000	0
Bond Issue Costs	0	0	0	50,000	0	0
Other	235	0	0	15,000	15,000	15,000
	182,870	148,659	242,050	314,100	226,225	155,100

UFGA Top 40 Capital Projects List 2021

11/17/2020

UFGA/Oth	Site	Priority	Category	Project	Cost	Running Total
UFGA	ALL	1	1	HVAC -Water Heater Replacement	\$ 40,000.00	\$ 40,000.00
UFGA	112	2	4	Renovation - Temporary Housing	\$ 200,000.00	\$ 240,000.00
UFGA	109	3	3	Roof Replacement	\$ 90,000.00	\$ 330,000.00
UFGA	109	4	3	HVAC Replacement - 3 Units	\$ 20,000.00	\$ 350,000.00
UFGA	118	5	3	Replace turnout lockers	\$ 10,000.00	\$ 360,000.00
UFGA	108	6	4	Protection over propane tanks	\$ 25,000.00	\$ 385,000.00
UFGA	118	7	3	Replace bay doors	\$ 30,000.00	\$ 415,000.00
UFGA	118	8	4	Chiller in apparatus bay	\$ 6,000.00	\$ 421,000.00
UFGA	118	9	4	Replace flower beds with xeriscaping	\$ 7,500.00	\$ 428,500.00
UFGA	118	10	4	Replace grass with xeriscaping along north side of apparatus bay	\$ 8,000.00	\$ 436,500.00
UFGA	106	11	4	Carpet in Day Room	\$ 15,000.00	\$ 451,500.00
UFGA	252	12	3	Dining, TV, and hallway flooring	\$ 15,000.00	\$ 466,500.00
UFGA	117	13	4	Sidewalk or other barrier along the west side of the station where the grass and the building meet	\$ 8,000.00	\$ 474,500.00
UFGA	118	14	4	Med room cabinets	\$ 5,000.00	\$ 479,500.00
UFGA	117	15	4	Exterior signage	\$ 5,200.00	\$ 484,700.00
				10% Contingency	\$ 48,470.00	\$ 533,170.00
UFGA	119	16	3	Replumb Hot Water in Station	\$ 60,000.00	\$ 539,500.00
UFGA	118	17	4	Kitchen remodel	\$ 60,000.00	\$ 599,500.00
UFGA	126	18	4	Kitchen cabinets and flooring	\$ 50,000.00	\$ 649,500.00
UFGA	109	19	1	Turnout lockers	\$ 10,000.00	\$ 659,500.00
UFGA	109	20	3	New flooring	\$ 30,000.00	\$ 689,500.00
UFGA	126	21	4	Men's/Women's bathroom remodel	\$ 40,000.00	\$ 729,500.00
UFGA	115	22	4	West grass replace w/ zeroscape	\$ 6,000.00	\$ 735,500.00
UFGA	252	23	3	Repair/replacement of Concrete	\$ 10,000.00	\$ 745,500.00
UFGA	115	24	3	Remodel Shower Room	\$ 20,000.00	\$ 765,500.00
UFGA	109	25	3	Kitchen remodel	\$ 60,000.00	\$ 825,500.00
UFGA	118	26	4	Patio cover, patio set, outdoor lighting on patio	\$ 20,000.00	\$ 845,500.00
UFGA	117	27	1	lights for apparatus paging	\$ 5,000.00	\$ 850,500.00
UFGA	101	28	5	new rocks and barrier for border of property	\$ 15,000.00	\$ 865,500.00
UFGA	101	29	3	front concrete is spawling/chipping	\$ 20,000.00	\$ 885,500.00
UFGA	101	30	3	Replace upstairs carpet	\$ 15,000.00	\$ 900,500.00
UFGA	101	31	5	Fan and lighting upgrades upstairs	\$ 10,000.00	\$ 910,500.00
UFGA	113	32	4	Out of bay storage (snow removal equipment	\$ 8,000.00	\$ 918,500.00
UFGA	101	33	4	Wire speakers to the out building for dispatch tones	\$ 6,000.00	\$ 924,500.00
UFGA	126	34	3	Paint Bay walls	\$ 15,000.00	\$ 939,500.00

UFGA	101	35	5	Vegetable garden planter boxes	\$ 10,000.00	\$ 949,500.00
UFGA	118	36	4	Replace lockers in bathroom	\$ 5,000.00	\$ 954,500.00
UFGA	113	37	3	Fix bay floor drains (clean, improve. Drainage)	\$ 7,500.00	\$ 962,000.00
UFGA	109	38	4	Energy efficient windows	\$ 25,000.00	\$ 987,000.00
UFGA	109	39	1	Landscape Boulders/Landscape upgrade on SE corner of plot	\$ 20,000.00	\$ 1,007,000.00
UFGA	109	40	3	New light switches	\$ 5,000.00	\$ 1,012,000.00
UFGA	109	41	3	Repaint bay interior	\$ 15,000.00	\$ 1,027,000.00

**Categories:**

1	Health & Safety
2	Bond Requirement
3	Facility Damage-Routine Maintenance
4	Facility Improvement
5	Employee Comfort

<b>UNIFIED FIRE SERVICE AREA</b>	Actual		Estimate		Projection		Projection
<b>LONG RANGE PLAN</b>	<b>2019</b>	<b>%</b>	<b>2020</b>	<b>%</b>	<b>2021</b>	<b>%</b>	<b>2022</b>
BEGINNING FUND BALANCE	10,118,054	20.80%	12,223,020	-4.04%	11,729,347	-5.35%	11,101,658
TRANSFER TO/FROM CAPITAL PROJECTS FUND	0	0.00%	-732,691	0.00%	732,691	0.00%	
<b>UNRESTRICTED FUND BALANCE:</b>	<b>10,118,054</b>	<b>13.56%</b>	<b>11,490,329</b>	<b>8.46%</b>	<b>12,462,038</b>	<b>-10.92%</b>	<b>11,101,658</b>
PROPERTY TAXES	48,072,262	2.32%	49,186,301	-19.18%	39,750,000	2.50%	40,743,750
PROPERTY TAXES - PASS THRU	2,007,611	24.53%	2,500,000	0.00%	2,500,000	0.00%	2,500,000
PROPERTY TAXES - DELINQUENT	807,351	-4.01%	775,000	0.00%	775,000	-20.00%	620,000
FEE-IN-LIEU	2,902,989	-0.10%	2,900,000	-18.97%	2,350,000	2.50%	2,408,750
JUDGEMENT LEVY	35,114	35.52%	47,587	-4.86%	45,275	0.00%	45,275
IMPACT FEES	1,942,830	13.24%	2,200,000	-40.00%	1,320,000	3.00%	1,359,600
INTEREST INCOME	423,294	-40.94%	250,000	-40.00%	150,000	3.00%	154,500
BOND PAYMENTS FROM HERRIMAN/RIVERTON					759,111	0.00%	759,111
PRINCIPAL PAYMENTS RECEIVED FROM RELATED PARTY	112,096	4.08%	116,664	4.07%	121,417	4.07%	126,363
GRANT REVENUE	0		0		2,347,015	-100.00%	0
MISCELLANEOUS REVENUE	115,002	-88.70%	13,000	-12.36%	11,394	0.00%	11,394
<b>CURRENT REVENUE:</b>	<b>56,418,549</b>	<b>2.78%</b>	<b>57,988,552</b>	<b>-13.55%</b>	<b>50,129,211</b>	<b>-2.79%</b>	<b>48,728,743</b>
UFA CONTRACT FEES	47,578,841	4.73%	49,827,920	-16.79%	41,460,000	4.00%	43,118,400
SANDY CONTRACT	877,416	3.14%	905,000	4.97%	950,000	0.00%	950,000
TAX PAYMENTS TO RDA/CDA	2,007,611	24.53%	2,500,000	0.00%	2,500,000	0.00%	2,500,000
ADMINISTRATIVE/OPERATIONS	577,354	16.80%	674,323	-14.39%	577,300	0.00%	577,300
FUND BALANCE PAYMENTS TO HERRIMAN/RIVERTON					101,773	0.00%	101,773
CAPITAL LEASE PAYMENTS	2,585,549	-0.08%	2,583,500	-0.26%	2,576,750	0.04%	2,577,750
NEW CAPITAL LEASE PAYMENTS							2,500,000
CAPITAL MAINENANCE/OUTLAY	228,084	329.54%	979,721	-45.58%	533,170	-25.00%	399,878
CAPITAL MAINENANCE - SEISMIC RETROFIT					2,749,339		
INTEREST EXPENSE	458,729	-39.16%	279,070	7.50%	300,000	3.00%	309,000
<b>TOTAL BUDGET:</b>	<b>54,313,583</b>	<b>6.33%</b>	<b>57,749,534</b>	<b>-10.39%</b>	<b>51,748,333</b>	<b>2.48%</b>	<b>53,034,101</b>
RESERVE (MINIMUM) 15% OF CURRENT REVENUE	8,462,782		8,698,283		7,519,382		7,309,311
<b>ENDING SURPLUS (PROBLEM):</b>	<b>3,760,237</b>		<b>3,031,064</b>		<b>3,323,535</b>		<b>-513,012</b>
<b>TOTAL BUDGETED FUND BALANCE:</b>	<b>12,223,020</b>		<b>11,729,347</b>		<b>10,842,916</b>		<b>6,796,300</b>
PROJECTED UNDER EXPEND/OVER REVENUE	0	0.00%	0	0.50%	258,742	0.50%	265,171
<b>PROJECTED UNASSIGNED FUND BALANCE</b>	<b>12,223,020</b>		<b>11,729,347</b>		<b>11,101,658</b>		<b>7,061,470</b>
	21.7%		20.2%		21.6%		13.9%