UNIFIED FIRE SERVICE AREA
FINANCE COMMITTEE AGENDA

November 1, 2021, 2:30 p.m.

NOTICE IS HEREBY GIVEN THAT THE UNIFIED FIRE SERVICE AREA FINANCE COMMITTEE SHALL ASSEMBLE BOTH ELECTRONICALLY AND IN-PERSON FOR A MEETING AT 3380 South 900 West, Salt Lake City, UT 84119

THE PUBLIC MAY ATTEND PHYSICALLY OR ELECTRONICALLY VIA ZOOM WEBINAR AT:
https://us06web.zoom.us/j/86806763298?pwd=bUgycUFmMUN1OGthdzIwWUJrMDF4Zz09
Meeting ID: 868 0676 3298
Passcode: 8675309

---

1. Call to Order – Chair Sondak

2. Public Comments
   Please limit comments to three minutes each. The UFSA Finance Committee typically will not engage directly but may direct staff to address comments following the meeting.
   There are three options for comments during this meeting:
   a. In-Person.
   b. Live during the Webinar by logging in as described above. If you wish to make a comment, select the "Raise Hand" button at the bottom of the screen. You will then be added to the que and invited to speak.
   c. Email: Public comments will be accepted prior to the meeting via email at publiccomment@unifiedfire.org until 7:00 a.m. October 31, 2021. Emailed comments submitted prior to 7:00 a.m. October 31, 2021, will be read or summarized into the record, comments received after the deadline will be forwarded to the UFSA Board, but not read into the meeting record or addressed during the meeting.

3. Minutes Approval - Chair Sondak
   A. September 22, 2021

4. Potential Market and CPI Wage Increases for FY22/23 – Chief Petersen

5. 2022 Tentative Budget - CFO Hill

6. Possible Closed Session
   The Board may consider a motion to enter into Closed Session. A closed meeting described under Utah Code Section 52-4-205 may be held for specific purposes including, but not limited to:
   a. discussion of the character, professional competence, or physical or mental health of an individual;
   b. strategy sessions to discuss pending or reasonably imminent litigation;
   c. strategy sessions to discuss the purchase, exchange, or lease of real property;
   d. discussion regarding deployment of security personnel, devices, or systems; and
   e. investigative proceedings regarding allegations of criminal misconduct.

A closed meeting may also be held for attorney-client matters that are privileged pursuant to Utah Code § 78B-1-137, and for other lawful purposes that satisfy the pertinent requirements of the Utah Open and Public Meetings Act.

Re-Opening the Meeting

7. Adjournment - Chair Sondak

THE PUBLIC IS INVITED TO PARTICIPATE IN ALL UFSA MEETINGS.

In accordance with the Americans with Disabilities Act, UFSA will make reasonable accommodation for participation in the meetings. Please call the clerk at least three working days prior to the meeting at 801-743-7213. Motions relating to any of the foregoing, including final action, may be taken at the meeting. This meeting may be held electronically to allow a member of the UFSA Finance Committee to participate. This agenda is subject to change with a minimum 24-hour notice.

CERTIFICATE OF POSTING

The undersigned, does hereby certify that the above agenda notice was posted on this 29th Day of October, 2021 on the UFSA bulletin boards, the UFSA website www.unifiedfireservicearea.org , posted on the Utah State Public Notice website http://www.utah.gov/pmn/index.html and was emailed to at least one newspaper of general circulation with the jurisdiction of the public body.

Cyndee Young, UFSA Board Clerk

UNIFIED FIRE SERVICE AREA
FINANCE COMMITTEE MEETING MINUTES
Wednesday, September 22, 2021, at 2:00 p.m.
Meeting was held both electronically via Zoom Webinar/UFA Headquarters

Committee Members Present:
Council Member Bailey
Mayor Hale
Mayor Sondak
Mayor Overson
Mayor Silvestrini

Committee Members Absent:

Staff:
Chief Petersen
CFO Hill
Cyndee Young
District Administrator Anderson
AC Pilgrim

Guests:
AC Higgs
Bill Brass
Council Member Bowen
Pat Costin

Meeting called to order by Chair Sondak at 2:05 p .m.

Public Comments
None
Public comment was made available live and with a posted email address

Minutes Approval
Mayor Overson moved to approve the minutes from the June 8, 2021, UFSA Finance Committee Meeting as submitted
Mayor Hale seconded the motion
All voted in favor, none opposed

2022 Budget – CFO Hill
- CFO Hill outlined his Budget Overview Memo to gain direction on items the Committee would like to include in the budget proposal prior to Board review in the coming months
    - The UFA Member Fee increase presenting the biggest impact of an estimated $1,652,485
    - Staffing considerations for 17 UFSA stations was discussed
        - 12 stations are currently four-person and five are three-person
        - In FY20/21, Eagle Mountain Truck 252 was increased from three to four-person

    - Station 108, 113, 115, 119, and 251 are currently three-person crews
    - Chief Petersen recommended these be converted to four-person crews when possible, converting all of the crews would provide increased value for the community and future conversations about the priority order can take place with the full Board of Directors
    - Chief was asked if a three-person crew was a safety problem; Chief stated it is not a safety problem, however, the crew is limited on how fast they can take action or solve a problem with only three people
        - House fires with no obvious life safety issue, a three-person crew will have to wait to enter the building until the next crew arrives
    - CFO Hill reminded the committee that they have an option to consider the staffing levels of their stations, just as the municipalities do, the UFSA Board determines the risk tolerance for the UFSA communities
    - Chief stated that this should be an ongoing and open dialogue about when it is best to convert the next crew from three to four
    - Chief expressed his view that maintaining the market wage for Firefighters is a higher priority than converting additional crews to four-persons
        - The preliminary market analysis should be done by the end of October, but it will not be finalized until the Benefits and Compensation meeting in March of 2022
    - Several committee members agreed that market pay is more critical and would like to review the preliminary data before adopting the final budget in November/December
        - Chief indicated that if the UFSA wanted to increase staffing in the current hiring, a decision would be needed by November of this year, otherwise the next opportunity would be in the FY23 Budget
    - Mayor Sondak will recommend to the Board that wages continue as the priority and plans to have at least some discussion about the conversion of three-person crews to four
    - Chief outlined that when Station 253 is opened it will be initially staffed with a two-person Firefighter ambulance, however, the UFSA will need to determine when it is appropriate to place a full crew in the station
        - Current cost would be $2.2 million for a three-person crew or $2.6 million for a four-person crew
  - The Sandy Contract pays 85% of tax collected to Sandy and retains 15% for UFSA, the value of the Sandy area continues to increase
  - The Seismic retrofits total $2.7 million with a 400K match, this was part of the 2021 budget and will need to be carried over to 2022
  - Capital Maintenance – Facilities is developing a proposed plan for 2022
  - UFA Administrators Fee is $370K for 2021, Staff is reviewing the MOU in preparation for 2022

<u>Long Range Plan/Tax Increase Planning</u> – CFO Hill

- CFO Hill addressed the Long-Range Plan spreadsheet pointing out the reduction of reserve percentage in 2023 when the debt service payment of $2.3 million is due for the current station construction, however, fund balance is not projected to be below 15% until 2024, even with the first payment due in 2023
- The last tax increase took place in 2018, if looking to 2023 for another, that would result in 5 years between increases
  - A reminder to the Committee that the last one had a 10-year lapse and resulted in an almost 10% increase
  - The Board discussed at the time, smaller, more frequent increases were preferred
- Chief Petersen stated with the priority being the market, and with benefits, and insurance, he hopes to be able to maintain within a 4% increase

  - Chief is expecting a market adjustment will be required to maintain the position; however, he does not think it will be as drastic as the law enforcement issues
  - Mayor Silvestrini expressed hope in the Chief's statement, however, he expressed a need to be prepared for it to be potentially larger than anticipated
- Chief would like to build a good concept of what a tax increase looks like utilizing the long-range plan and establish a trigger to seek a tax increase that allows for a sustainable service level going forward, including the consideration of funding the staffing of Station 253 at the same time as a tax increase, which would double the funds necessary
  - Finance will prepare the anticipated tax increase necessary for a few of the options discussed here today
- Mayor Sondak suggested as well, to include a reasonable rate of transition from 3-person to 4-person staffing, possibly 1 to 2 transitions between now and 2023 for Board consideration
- Mayor Silvestrini stated that receiving the market survey will provide the opportunity to react with more flexibility
- The UFSA Finance Committee will meet in early November to review the market survey in order to have enough information to present a tentative budget to the Board

<u>Closed Session</u>

- None

<u>Adjournment</u>

Mayor Sondak adjourned the September 22, 2021, UFSA Finance Committee Meeting
All voted in favor, none opposed

Unified Fire Service Area

TO: UFSA Finance Committee
FROM: Tony Hill, CFO
SUBJECT: 2022 Tentative Budget Message
DATE: November 1, 2021

I am pleased to present the 2022 Tentative Budget for Unified Fire Service Area (UFSA) for your review and consideration. The Tentative Budget will be approved by the Board at the November meeting and a time and place in December will be set for a public hearing to adopt the Final 2022 budget. Staff has prepared the budget in accordance with Fiscal Procedures for Local Districts (UCA 17B-6).

2022 Budget Highlights

Below are some of the highlights for your consideration during the 2022 budget development:

- 3% new growth property tax estimate

- UFA member fee increase
  - 3.5% increase January – June (already approved in FY21/22 UFA budget)
  - 4.5% placeholder July – December
  - $1,697,297 total estimated increase for 2022
- Sandy contract (85% to Sandy, 15% stays with UFSA)
  - Because of the value growth for areas inside of Sandy City, contract amount continues to grow
  - $877,416 in 2019, $904,707 in 2020, $945,555 in 2021, $990,000 estimate for 2022
- Seismic retrofits
  - $2,749,339 total
  - $402,324 UFSA 25% match
  - Part of 2021 budget, will need to carry forward to 2022
    - Non-structural should be completed in 2021 ($691,200)
- Capital maintenance at fire station's
  - $618,170 in 2021
    - $230,000 for renovation of temporary housing will not be expensed in 2021, will need to carry forward to 2022. Also adding $70,000 to budget.
  - $708,505 in 2022
- UFA Administration Fee
  - $370,750 in 2021

        - $489,432 in 2022
            - Increase due to workload related to station construction

Fund Balance Impact

The UFA member fee placeholder of 4.5% is considered the worst-case scenario budget increase for UFSA's major expense. Anything less than 4.5% will reduce the impact on fund balance. Currently, the ending fund balance percentage is well above the 15% minimum. This amount of fund balance will be sufficient for 2021 and 2022; however, it will not cover the additional debt service payment beginning in 2023. UFSA will need to consider a tax increase for this new cost in order to maintain the 15% minimum ending fund balance. These numbers do not include any increased staffing levels.

UNIFIED FIRE SERVICE AREA	ENDING FUND BALANCE	FUND BALANCE %
2019 ACTUAL	$12,223,020	21.7%
2020 ACTUAL	$12,622,454	21.5%
2021 PROJECTION	$12,886,099	25.2%
2022 PROJECTION	$11,718,512	22.1%
2023 PROJECTION	$8,102,533	15.4%
2024 PROJECTION	$3,979,048	7.3%

Future Budget Items

- 2021 Bond for 5 station construction
    - First debt service payment in 2023. Payments for 2021 and 2022 covered by capital interest included in the bond issuance
- UFSA area staffing considerations – 17 stations
    - 12 are four person crews
    - Five are three person crews
        - $422,000 currently to transition to a four-person crew
    - 253 Staffing: Plan to open with an ambulance crew
        - Staffing cost between $2.2 and $2.6 million

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, 2022

	GENERAL FUND			CAPITAL PROJECTS FUND (LOCAL BLDG AUTHORITY)			DEBT SERVICE FUND (LOCAL BLDG AUTHORITY)		
	PRIOR YR 2020	CURRENT YR ESTIMATE	BUDGET 2022	PRIOR YR 2020	CURRENT YR ESTIMATE	BUDGET 2022	PRIOR YR 2020	CURRENT YR ESTIMATE	BUDGET 2022
REVENUES									
Taxes: Property	49,642,185	39,750,000	40,950,000						
Taxes: Property - Pass Thru	2,571,250	3,000,000	3,500,000						
Taxes: Judgement Levy	60,938	45,275	46,440						
Taxes: Delinquent	846,334	775,000	750,000						
Fee-in-Lieu of Taxes	2,823,527	2,350,000	2,400,000						
Interest Income	220,576	150,000	150,000		50,000	100,000	2,029	500	1,000
Impact Fees	2,409,251	1,900,000	2,000,000						
Payments from Herriman/Riverton		759,111	759,111						
Miscellaneous	12,415	11,394	11,394						
Transfer In from Capital Projects Fund		732,691					760		
Transfer In from General Fund				732,691					
Transfer In from Debt Service Fund					5,765				
Principle Payments from Related Party	116,664	121,417	126,363						
Proceeds from Bond Issuance					37,000,000			2,212,330	
Lease Revenue							2,580,673	2,576,750	2,577,750
Grant Revenue		2,347,015	2,347,015						
Use of Fund Balance			1,439,989			33,150,000			1,200,750
TOTAL REVENUES	58,703,140	51,941,903	54,480,312	732,691	37,055,765	33,250,000	2,583,462	4,789,580	3,779,500
EXPENSES									
Administrative & Overhead:									
Supplies	419	2,000	2,000						
Memberships (UASD)	13,472	15,000	15,000						
Outside Auditor	8,650	8,850	10,000						
*UFA Admin Fee	339,653	370,750	489,432						
Bank Fees	498	600	600						
*Professional Fees	199,439	155,100	197,500						
Other	62,223								
*Capital Maintenance	319,001	388,170	395,505						
Capital Maintenance - Seismic Retrofits		2,749,339	2,749,339						
Capital Outlay:									
Station 112 Temporary Housing	561,827	230,000	300,000						
Station 112 Land			13,000						
Construction Costs - Station 102				69,300	500,000	5,863,419			
Construction Costs - Station 112					250,000	6,228,587			
Construction Costs - Station 125					2,000,000	6,454,538			
Construction Costs - Station 251					1,000,000	5,749,369			
Construction Costs - Station 253					100,000	8,200,498			
Capital Lease	2,580,673	2,576,750	2,577,750				1,575,000	1,600,000	1,650,000
Interest Expense	279,069	50,000	100,000				1,008,500	1,580,461	2,128,500
Note/Bond Issuance Costs	17,500	25,000	25,000					406,622	
Sandy Contract	904,707	950,000	990,000						
Tax Payments to RDA/CDA/CRA	2,571,250	3,000,000	3,500,000						
Fund Balance Payments to Herriman/Riverton		101,773	101,773						
Impact Fee Refunds	4,139	2,500	4,000						
UFA Contract Fees	49,708,495	41,312,116	43,009,413						
Other Financing Uses:									
Transfer Out to Capital Projects Fund	732,691							5,765	
Transfer Out to Debt Service Fund				760					
Transfer Out to General Fund					732,691				
Contribution to Fund Balance						753,589			1,000
TOTAL EXPENSES	58,303,706	51,937,948	54,480,312	70,060	4,582,691	33,250,000	2,583,500	3,592,848	3,779,500

*Additional Documentation

Exhibit A for Calendar Year 2022

Position	Jan-21 % of Time Worked	Jan-21 Salary & Benefits	Jan-22 % of Time Worked	Jan-22 Salary & Benefits	Responsibilities
Logistics Facilities Manager	70%	$86,956	80%	$105,533	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%	$4,461	5%	$4,521	Assists Facilities Manager when needed; provides information for Capital Improvement needs; Meets with contractors.
Logistics Facilities Specialist	5%	$3,618	5%	$3,859	Assists Facilities Manager when needed; provides information for Capital Improvement needs; Meets with contractors.
Logistics Purchasing Coordinator	2%	$1,910	2%	$1,929	Assists with the processing of MR's and invoices for capital projects.
Logistics Data Administrator	1%	$741	1%	$760	Researches information for Logistics as requested.
Logistics Division Chief	30%	$46,970	40%	$67,278	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	30%	$64,937	40%	$89,199	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	40%	$35,732	60%	$67,290	RFP/RFQ/Purchasing processing. Contract coordination and tracking.
Finance Senior Accountant	10%	$13,749	9%	$11,010	AP/AR, bond requisitions, cash receipting/deposits, state transparency, external audit
Finance Senior Accountant	2%	$2,361	4%	$4,802	bank reconciliation, capital assets, online payment reporting, impact fee reconciliation, external audit
Finance Accounting Specialist	3%	$2,169	2%	$1,493	UFSA Desktop Deposits
Finance Payroll Coordinator	1%	$990	0%	$0	Impact fee reconciliation
Finance Assistant Finance Director	5%	$8,336	7%	$12,103	External audit, financial statements, accounting oversight, online payment admin
CFO	15%	$34,503	15%	$35,824	Financial Management, Treasurer
Records Coordinator	1%	$632	6%	$4,905	Managing UFSA record requests. Amount bumped for 2022 to complete a initial retention schedule and archive project.
ECC Receptionist	5%	$2,749	3%	$1,636	Impact fee collection/receipts, phone calls
UFSA Clerk	10%	$9,248	10%	$9,977	Time needed to fully meet the responsibilities of the Clerk
Director of Communications	1%	$1,628	1%	$1,645	Community Outreach
Community Outreach Specialist	1%	$701	1%	$585	Community Outreach/Construction Projects
Public Information Officer	0%	$0	1%	$1,244	Website Maintenance
		$322,391		$425,593	
Overhead Charge	15%	$48,359	15%	$63,839	Office Space, IT, supplies, etc.
TOTAL		$370,750		$489,432	

Logs	166,354	Logs	211,462
Fin	112,516	Fin	152,400
Admin	86,040	Admin	119,693
IO	2,678	IO	3,995
EM	3,161	EM	1,881
	370,750		489,432

Professional Fees

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Road Easement - Station 111	2,488	3,477	4,137	4,500	4,500
Legal Services/Administrator	68,071	68,185	88,715	70,000	125,000
District Administrator	27,600	27,600	18,400	27,600	0
Land Appraisals	4,800	4,728	0	0	0
Newspaper Ads	2,905	1,545	2,515	3,000	3,000
Website Restoration/Hosting/Maintenance	50	840	190	2,000	1,000
Truth in Taxation - Postcard Mailings	0	0	0	0	40,000
Legislative Consultant	24,000	0	0	0	0
Trust Management, Continuing Disclosure, Impact Fee	5,500	13,200	15,388	9,000	9,000
Station 112 Boundary Survey	3,250	0	0	0	0
Seismic Evaluation and Retrofit Assessment	9,995	50,700	0	0	0
Station Architectural Design and Rendering	0	34,875	15,125	0	0
Grant Writer for PDM Grant for Seismic Retrofits	0	36,900	4,100	24,000	0
Predictive Modeling for Station/Apparatus Locations	0	0	50,000	0	0
Other	0	0	870	15,000	15,000
	148,659	242,050	199,439	155,100	197,500

UFSA Top Capital Projects List 2022

11/1/2021

			Project	Cost	Running Total
			2022 Projects		
			Capital Outlay - Buildings		
UFSA	112t	1	Temp station Garage addition (rebudget from 2021, $230k original budget)	$ 300,000.00	$ 300,000.00
			Capital Outlay - Land		
UFSA	112	3	Land Purchase (rebudget from 2019)	$ 13,000.00	$ 313,000.00
			Capital Maintenance		
UFSA	All		Heating/Air Conditioning/Hot Water/Appliances	$ 40,000.00	$ 353,000.00
UFSA	108	2	Protection over propane tanks (rebudget from 2021, $25k original budget)	$ 30,000.00	$ 383,000.00
UFSA	109	2	Roof Replacement (possible inclusion in seismic grant)	$ 100,000.00	$ 483,000.00
UFSA	119	2	Replumb Hot Water in Station	$ 80,000.00	$ 563,000.00
UFSA	113	3	Signage, awning, repair and seal concrete on patio and walkway	$ 50,000.00	$ 613,000.00
UFSA	126	2	Seal/stripe parking lot	$ 20,000.00	$ 633,000.00
UFSA	252	1	Repair/replacement of Concrete	$ 20,000.00	$ 653,000.00
UFSA			**8.5 % Contingency**	**$ 55,505.00**	**$ 708,505.00**
			Future Year Projects		
UFSA	101	2	front concrete is spawling/chipping	$ 25,000.00	$ 678,000.00
UFSA	101	2	New carpet	$ 20,000.00	$ 698,000.00
UFSA	101	2	New weed barrier	$ 15,000.00	$ 713,000.00
UFSA	101	4	new rocks and barrier for border of property	$ 15,000.00	$ 728,000.00
UFSA	101	2	Replace upstairs carpet	$ 15,000.00	$ 743,000.00
UFSA	101	4	Fan and lighting upgrades upstairs	$ 10,000.00	$ 753,000.00
UFSA	101	4	Vegetable garden planter boxes	$ 10,000.00	$ 763,000.00
UFSA	101	3	Wire speakers to the out building for dispatch tones	$ 6,000.00	$ 769,000.00
UFSA	109	2	Kitchen remodel	$ 85,000.00	$ 854,000.00
UFSA	109	2	New flooring	$ 25,000.00	$ 879,000.00

UFSA	109	3	Energy efficient windows	$ 25,000.00	$ 904,000.00
UFSA	109	3	Landscape Boulders/Landscape upgrade on SE corner of plot	$ 20,000.00	$ 924,000.00
UFSA	109	3	Turnout lockers	$ 15,000.00	$ 939,000.00
UFSA	109	2	Repaint bay interior	$ 15,000.00	$ 954,000.00
UFSA	109	2	New light switches	$ 5,000.00	$ 959,000.00
UFSA	113	3	Out of bay storage (snow removal equipment)	$ 8,000.00	$ 967,000.00
UFSA	113	3	Fix bay floor drains (clean, improve. Drainage)	$ 7,500.00	$ 974,500.00
UFSA	113	2	Fix bay floor drains (clean, improv. Drainage)	$ 7,500.00	$ 982,000.00
UFSA	115	2	Bathrooms/Shower Room remodel	$ 50,000.00	$ 1,032,000.00
UFSA	115	3	Landscape upgrades to west, east, and front	$ 20,000.00	$ 1,052,000.00
UFSA	115	2	New Carpet	$ 10,000.00	$ 1,062,000.00
UFSA	115	3	Patio improvement	$ 3,000.00	$ 1,065,000.00
UFSA	115	3	Ice machine drain	$ 1,000.00	$ 1,066,000.00
UFSA	117	3	lights for apparatus paging	$ 5,000.00	$ 1,071,000.00
UFSA	117	2	Replace Broken concrete around station	$ 5,000.00	$ 1,076,000.00
UFSA	118	3	Kitchen remodel	$ 85,000.00	$ 1,161,000.00
UFSA	118	3	Patio cover, patio set, outdoor lighting on patio	$ 20,000.00	$ 1,181,000.00
UFSA	118	3	All tile replaced with polished concrete	$ 20,000.00	$ 1,201,000.00
UFSA	118	3	Replace lockers in bathroom	$ 8,000.00	$ 1,209,000.00
UFSA	126	3	Kitchen remodel	$ 85,000.00	$ 1,294,000.00
UFSA	126	2	Repair/Replace sanitary sewer line to road	$ 75,000.00	$ 1,369,000.00
UFSA	126	3	Men's/Women's bathroom remodel	$ 55,000.00	$ 1,424,000.00
UFSA	126	2	Flooring through out building. Tile/Carpet	$ 30,000.00	$ 1,454,000.00
UFSA	126	3	Landscaping on the east side of the station	$ 15,000.00	$ 1,469,000.00
UFSA	126	2	Paint Bay walls	$ 15,000.00	$ 1,484,000.00
UFSA	252	3	landscaping upgrades	$ 30,000.00	$ 1,514,000.00
UFSA	252	3	dimmable can lights	$ 15,000.00	$ 1,529,000.00
UFSA	252	3	Tint bay windows	$ 8,000.00	$ 1,537,000.00

Categories:

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

UNIFIED FIRE SERVICE AREA	Actual		Projection		Projection		Projection		Projection
LONG RANGE PLAN	2020	%	2021	%	2022	%	2023	%	2024
BEGINNING FUND BALANCE	**12,223,020**	**3.27%**	**12,622,454**	**2.09%**	**12,886,099**	**-9.06%**	**11,718,512**	**-30.86%**	**8,102,533**
TRANSFER TO/FROM CAPITAL PROJECTS FUND	-732,691	0.00%	732,691	0.00%		0.00%		0.00%	
UNRESTRICTED FUND BALANCE:	**11,490,329**	**16.23%**	**13,355,145**	**-3.51%**	**12,886,099**	**-9.06%**	**11,718,512**	**-30.86%**	**8,102,533**
PROPERTY TAXES	49,642,185	-19.93%	39,750,000	3.02%	40,950,000	3.00%	42,178,500	3.00%	43,443,855
PROPERTY TAXES - PASS THRU	2,571,250	16.67%	3,000,000	16.67%	3,500,000	16.67%	4,083,450	16.67%	4,764,162
PROPERTY TAXES - DELINQUENT	846,334	-8.43%	775,000	-3.23%	750,000	-5.00%	712,500	-5.00%	676,875
FEE-IN-LIEU	2,823,527	-16.77%	2,350,000	2.13%	2,400,000	2.50%	2,460,000	2.50%	2,521,500
JUDGEMENT LEVY	60,938	-25.70%	45,275	2.57%	46,440	0.00%	46,440	0.00%	46,440
IMPACT FEES	2,409,251	-21.14%	1,900,000	5.26%	2,000,000	3.00%	2,060,000	3.00%	2,121,800
INTEREST INCOME	220,576	-32.00%	150,000	0.00%	150,000	3.00%	154,500	3.00%	159,135
BOND PAYMENTS FROM HERRIMAN/RIVERTON			759,111	0.00%	759,111	0.00%	759,111	0.00%	759,111
PRINCIPAL PAYMENTS RECEIVED FROM RELATED PARTY	116,664	4.07%	121,417	4.07%	126,363	4.07%	131,511	4.07%	136,869
GRANT REVENUE	0		2,347,015	0.00%	2,347,015	-100.00%	0	-100.00%	0
MISCELLANEOUS REVENUE	12,415	-8.22%	11,394	0.00%	11,394	0.00%	11,394	0.00%	11,394
CURRENT REVENUE:	**58,703,140**	**-12.77%**	**51,209,212**	**3.58%**	**53,040,324**	**-0.84%**	**52,597,407**	**3.89%**	**54,641,141**
UFA CONTRACT FEES	49,708,495	-16.89%	41,312,116	4.11%	43,009,413	4.00%	44,729,790	4.00%	46,518,982
SANDY CONTRACT	904,707	5.01%	950,000	4.21%	990,000	4.00%	1,029,600	4.00%	1,070,784
TAX PAYMENTS TO RDA/CDA	2,571,250	16.67%	3,000,000	16.67%	3,500,000	16.67%	4,083,450	16.67%	4,764,162
ADMINISTRATIVE/OPERATIONS	645,993	-10.25%	579,800	28.24%	743,532	0.00%	743,532	0.00%	743,532
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)	2,580,673	-0.15%	2,576,750	0.04%	2,577,750	0.29%	2,585,250	0.17%	2,589,750
DEBT SERVICE PAYMENT (2021 BOND)							2,375,625	0.34%	2,383,625
CAPITAL MAINENANCE/OUTLAY	880,828	-29.82%	618,170	14.61%	708,505	4.00%	736,845	4.00%	766,319
CAPITAL MAINENANCE - SEISMIC RETROFIT			2,749,339		2,749,339				
INTEREST EXPENSE	279,069	-82.08%	50,000	100.00%	100,000	10.00%	110,000	10.00%	121,000
TOTAL BUDGET:	**57,571,015**	**-9.78%**	**51,937,948**	**4.90%**	**54,480,312**	**3.70%**	**56,495,865**	**4.54%**	**59,059,926**
RESERVE (MINIMUM) 15% OF CURRENT REVENUE	8,805,471		7,681,382		7,956,049		7,889,611		8,196,171
ENDING SURPLUS (PROBLEM):	**3,816,983**		**4,945,027**		**3,490,062**		**-69,557**		**-4,512,423**
TOTAL BUDGETED FUND BALANCE:	**12,622,454**		**12,626,409**		**11,446,110**		**7,820,054**		**3,683,748**
PROJECTED UNDER EXPEND/OVER REVENUE	0	0.50%	259,690	0.50%	272,402	0.50%	282,479	0.50%	295,300
PROJECTED UNASSIGNED FUND BALANCE	**12,622,454**		**12,886,099**		**11,718,512**		**8,102,533**		**3,979,048**
	21.5%		25.2%		22.1%		15.4%		7.3%
EXCESS FUND BALANCE ABOVE 15% MINIMUM	3,816,983		5,204,717		3,762,463		212,922		-4,217,124

<u>BUDGET ADDITIONS</u>

PROJECTED UNASSIGNED FUND BALANCE	Transition 1 Three Handed Station	**11,297,098**	**7,681,119**	**3,557,634**
		21.3%	14.6%	6.5%
PROJECTED UNASSIGNED FUND BALANCE	Add Three Handed at Station 253			**1,325,031**
				2.4%