



South Davis Metro Fire Service Area
Fiscal Year 2021-2022 Recommended Budget



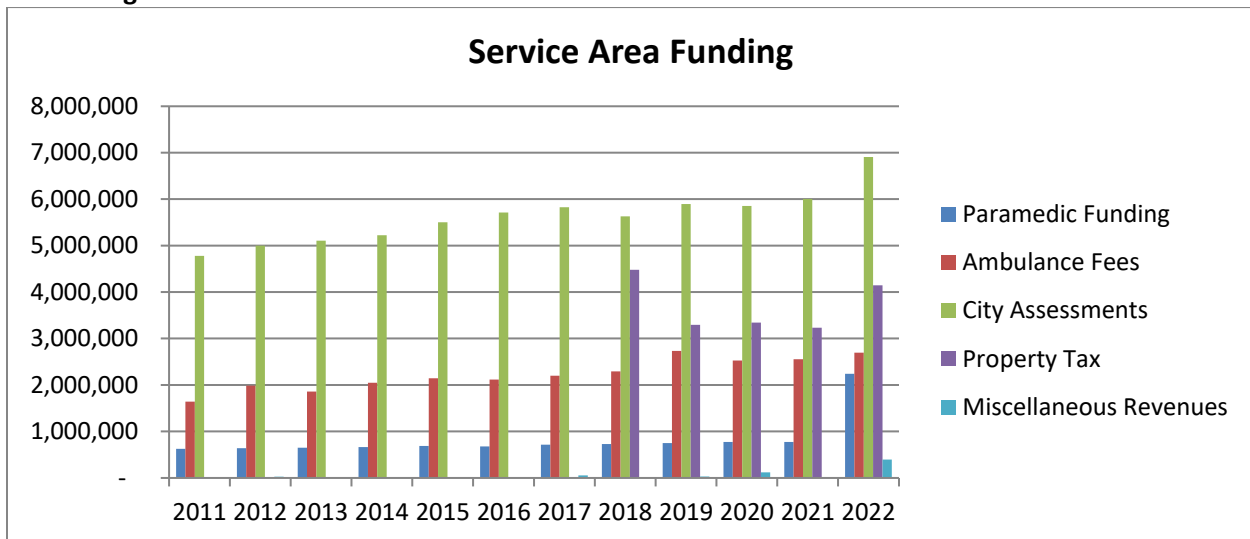
Budget Message Fiscal Year 2021-2022

Honorable Members of the Board of the South Davis Metro Fire Service Area,

I am pleased to present to the Governing Board the Tentative Fiscal Year 2021-2022 Budget for the South Davis Metro Fire Service Area. This budget has been created by Chief Stone and his very capable staff over the past several weeks. In addition, the Administrative Committee has met numerous times in order to prepare this recommendation to the Board.

The detailed Tentative Budget is attached to this document and the purpose of this message is to give the Board an overview of the proposed budget plan for the next fiscal year. Prior to the establishment of the Service Area, the Fire Agency was funded primarily by paramedic funding from Davis County, ambulance fees, and assessments to each entity member of the Service Area. Figure 1 shows a very small amount of property tax for fiscal year 2017 with a much larger amount of property tax assessment for fiscal years 2018, 2019, 2020, 2021, and 2022. This funding model is proving effective in being part of the Service Area's overall revenue base and will prove to be a very stable part of funding our critical fire and emergency medical response now and in future years.

Figure 1



The attached documents contain two budget options in the General Enterprise Fund for the upcoming fiscal year. This is because the Administrative Committee has evaluated two principal methods with respect to how the Service Area funds its ongoing and expanding needs. There is also a need to increase property taxes this year in order to at least replace the Countywide Paramedic Tax that is being eliminated this year. As the Governing Board considers the amount of property tax increase it wishes to adopt, there is a need for the Board to also make a policy decision on the structure of the ongoing property tax and how agency assessments will be treated in the future. This section of the budget message will provide an overview of the policy decision that must be made.

The Countywide Paramedic Tax Levy has historically funded only a portion of the Service Area's three paramedic units. This tax in recent years has generated between \$1 and \$1.2 million annually within the



Service Area and the County has only remitted about \$770,000 back to the Service Area. In addition, it is estimated that the actual cost to provide the Area's three paramedic units is approximately \$2,250,000. Fortunately, efforts to provide and improve paramedic services throughout the County have resulted in a commitment to end this inequity and allow the Service Area to collect its own paramedic tax levy. The proposed budget and the one recommended by the Administrative Committee on May 12, 2021 not only replaces the Countywide paramedic tax levy, but also covers 100% of the estimated cost of the Area's three operating paramedic units within the recommended property tax. More specifically, the Administrative Committee recommended a property tax levy that included the following (see option 1 in the attached budget detail):

- 1) 100% of the cost to provide Paramedic services
- 2) The 24 additional positions + 2 new positions proposed for this year*
- 3) The debt service payment originating out of the debt issued in 2017/2018*
- 4) Annual funding of a multi-year capital equipment plan*

*As a reminder, these three elements have always been included within the property tax. Only the proposed paramedic tax replacement is new in the Area's proposed property tax collection.

This proposed tax increase will generate a net increase, after subtracting out the previous County disbursement, of approximately \$2,288,835. While this proposed tax increase is almost double what residents pay today in Service Area property tax, it should be remembered that residents will no longer pay the Countywide Paramedic Tax. It is estimated that the net increase of all of these changes, including the elimination of the existing paramedic tax, to a homeowner whose property value is \$375,000 is approximately \$38 per year (also taking into account the residential exemption). Further estimates will be performed prior to the adoption of the final budget and in preparation for Truth in Taxation hearing.

The second part of the recommendation by the Administrative Committee is that agency assessments be increased by 10% for the upcoming fiscal year. These two strategies, the proposed tax increase and the significant increase in assessments, will cover the Area's costs for the next fiscal year and address a structural issue of again providing an allocation to fund balance that the Committee believes is necessary now and in the future.

The specific policy question for the Governing Board is: Should the property tax include 100% of the funding for paramedic services or some lessor portion of paramedic services?

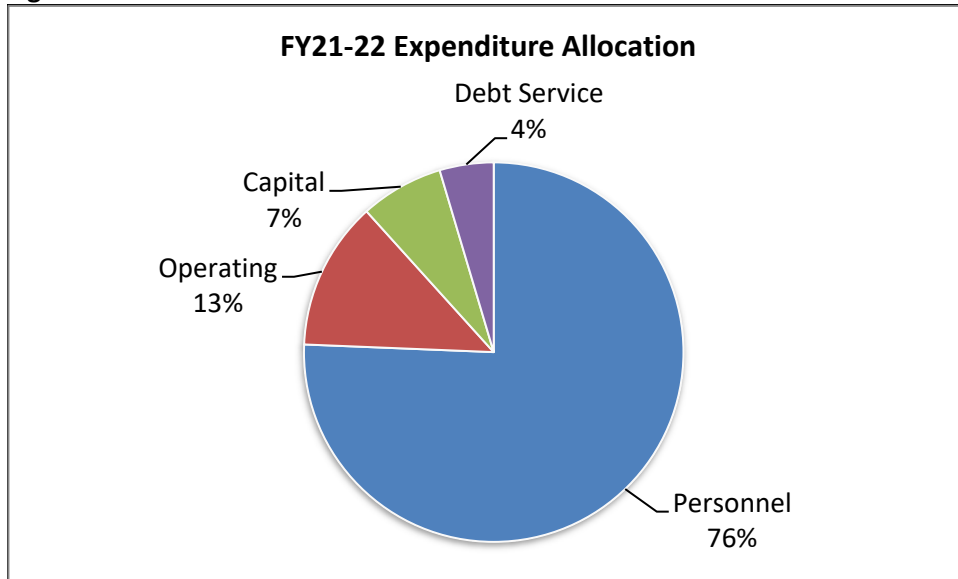
Option 2 for the Board to consider is adoption of a property tax that replaces the Countywide Paramedic Tax only. In this case, member agency assessments are proposed to increase 15% in order to generate the remaining revenue needed to fund the upcoming fiscal year. This option also only provides about 1/3 of the fund balance that the recommended option provides.



Personnel

Personnel costs comprise 76% of the Service Area's budget as shown in Figure 2. The provision of fire service, like other public safety services, is very labor intensive with personnel costs being the most significant portion of the budget. Two new firefighter positions are being requested in the fiscal year 2022 budget.

Figure 2



Salaries in fiscal year 2021-2022 include a 1.5% COLA as well as employees advancing to their next step if they have met their performance evaluation.

The renewal for health care came in at a 8.1% increase, dental a 1.12% increase, and visions had a 0.33% increase.

Capital Expenditures

In fiscal year 2021, Chief Stone completed a multi-year capital expenditure plan in which he annualized the Service Area's capital expenditures. In fiscal year 2022 budget, \$1,073,000 is recommended for capital equipment expenditures of the Service Area as outlined in Table 1. It is expected that this amount would continue to be used in the multi-year capital facilities plan. Of these expenditures, \$693,000 are being funded through the property tax levy, which is transferred from the General Fund, where the property tax is collected, into the Capital Projects Fund. \$380,000 is being funded through inter-agency contributions by each member agency in the General Fund and will be transferred into the Capital Projects Fund.



Table 1
Fiscal Year 2022 Capital Equipment Expenditures

Building Improvements	\$50,000
Vehicles	\$392,000
Training Facility	\$166,000
Radios	\$50,000
Station Alert System	\$380,000
EMS Capital Equipment	\$35,000
Total Capital Equipment	\$1,073,000

Debt Service

In prior years, the Board discussed the major capital needs of the Service Area and the need to incur debt. In fiscal year 2018, the Service Area issued \$9,565,000 in Series 2017 Emergency Revenue Bonds to refinance existing bonds and to get additional funding in the amount of \$7,650,000 for a new ladder truck, construct a new Centerville station, remodel Mueller Park station, and to complete the Foxboro station parking area. The annualized debt service payment in the amount of \$696,800 is included in the annual property tax levy collected in the General Fund which is transferred into the Debt Service Fund. The Centerville station was completed in November 2019, and Mueller Park station was completed in March 2021.

With the refinancing of existing bonds, an amortization schedule was created for the payment to Bountiful for their portion of the existing debt. The amount of payment per the amortization schedule for Bountiful in fiscal year 2022 is \$82,266 and will be paid from impact fees collected by the participating Cities which are deposited into the Debt Service Fund. The Administrative Committee confirmed that this payment method is a legal and authorized use of impact fees and specifically discussed and recommended this strategy to the Board.

Table 2 – Debt Service Fund Budget Summary shows the impact fee revenue of \$150,000, and a transfer from the property tax levy of \$696,800 from the General Fund, where the property tax levy is budgeted and collected.

The expenditures for fiscal year 2022 includes the principal, interest, and bond fees for the 2017 revenue bonds and the payment to Bountiful which is being paid from the impact fees collected from the other entities.

Table 2
Debt Service Fund Budget Summary

	FY 20-21	FY21-22		%
REVENUES	BUDGET	BUDGET	DIFFERENCE	CHANGE
Building Impact Fees	100,000	150,000	50,000	50.0%
Interest	25,560	540	(25,020)	(97.9%)
Bond Proceeds	-	-	-	0.0%
Transfer from General Fund	702,900	696,800	(6,100)	(0.9%)
TOTAL	828,460	847,340	(18,880)	(2.3%)



Table 2 - continued

	FY 20-21	FY21-22		%
EXPENDITURES	BUDGET	BUDGET	DIFFERENCE	CHANGE
Bond Principal Payment	310,000	320,000	10,000	3.2%
Bond Interest Payment	389,400	376,800	(12,600)	(3.2%)
Bond Fees	3,500	3,500	-	0%
Payment to Bountiful	81,277	82,266	(989)	(1.2%)
Transfer to Capital Reserve Fund 45	-	-	-	(0%)
TOTAL	784,177	782,566	(3,589)	(0.5%)

I extend thanks to Chief Stone and Jessica Hardy, Financial Analyst/Accountant, and to my colleagues serving on the Administrative Committee for their participation in the preparation of the fiscal year budget. The results of all of their efforts have created a fiscally sound budget which addresses the needs of the Service Area for the upcoming fiscal year.

Respectfully Submitted,

Ken Leetham
Chair, Administrative Committee

SOUTH DAVIS METRO FIRE SERVICE AREA
GENERAL ENTERPRISE FUND 10 BUDGET
FISCAL YEAR 2021-2022

OPTION 1

278,383,254	0.000395	109,961.39
9,594,427,395	0.000395	3,789,798.82
165,426,220	0.000395	65,343.36

*** The department changed from a calendar year to a fiscal year, doing this resulted in one 6 month reporting period.

Line No.	Acct No.	Account Title	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted Budget	2021-2022 Budget Request	Amount of Inc/(Dec)	% Change +/Increase -/Decrease	% of Total Revenue	Comments
REVENUE											
1	3110	Davis County Paramedic Funding	728,150	747,065	772,260	772,719	2,258,603	1,485,885	192%	14%	Paramedic Levy 0.000225
2	3115	Property Tax - Current	4,147,187	3,131,344	3,183,115	3,088,241	3,965,104	876,863	28%	25%	Property Tax Levy 0.000395
3	3116	Property Tax - Delinquent	-	-	-	-	-	-	0%	0%	
4	3117	Fee in Lieu	331,856	163,301	160,118	145,000	150,000	5,000	3%	1%	Property Tax Levy 0.000395
5	3381	Bountiful City	1,999,263	2,073,923	2,075,407	2,142,704	2,362,486	219,783	10%	15%	
6	3382	Centerville City	852,724	894,321	893,720	919,500	1,017,971	98,471	11%	6%	
7	3383	Davis County	381,833	358,412	316,043	303,591	315,823	12,232	4%	2%	
8	3384	North Salt Lake City	1,246,596	1,334,651	1,347,398	1,400,941	1,550,251	149,310	11%	10%	
9	3385	West Bountiful City	577,378	629,519	608,603	607,667	658,010	50,343	8%	4%	
10	3386	Woods Cross City	570,670	602,600	610,741	630,975	701,375	70,400	11%	4%	
11	3410	Amb/PM Fees - Accrual Basis	2,415,117	2,862,897	2,672,845	2,703,000	2,850,000	147,000	5%	18%	
12	3412	Contracted Billing & Collection	(122,067)	(129,955)	(145,419)	(148,665)	(156,750)	(8,085)	5%	-1%	
13	3413	Misc Revenue	2,224	3,262	107,948	9,600	9,600	-	0%	0%	Misc. Rev & LODD reimb.
14	3650	Plan Revenue	6,865	8,265	9,190	5,000	5,000	-	0%	0%	
15	3830	Inter-Agency Contributions	7,500	17,100	-	-	380,000	380,000	0%	2%	ARP Funds from Cities
Total Revenue			13,145,296	12,696,705	12,611,969	12,580,273	16,067,473	3,487,200	28%		

Revenues	
Property Tax - Current	3,965,104
Property Tax - Fee in Lieu	150,000
Paramedic	2,258,603
Overtime	-
Total Revenue	6,373,707

Expenses	
FTE "24-New" & 2 Adttl Emp	2,217,340
Paramedics	2,250,000
Debt Service	696,800
Capital Equipment	1,073,000

Excess/(Deficit) Revenues over Expenditures 136,566

Less: Depreciation, Paid Accrual, & Pensions (25,000)
 Less: Expenses Paid by Property Taxes (6,237,140)
 (Excess)/Deficit Expenses over Property Taxes (136,566)
 Net Operating Expenses 8,728,447

Non-City Contribution Revenues	
Davis County Paramedic Funding	2,258,603
Amb/PM Fees	2,850,000
Contracted Billing & Collection	(156,750)
Misc Revenue	9,600
Use of Fund Balance	150,000
Plan Review Revenue	5,000
Total Non-City Contribution Revenues	5,116,453

(Total Expenses less Total Non-City Contribution Revenue)

PROJECTED - NO. TIT	FY 2021	10%
Real	\$ 8,611,013,127	
Personal	\$ 1,582,371,686	
Central	\$ 278,383,254	
Less Adjustments	\$ -	
CY Value after Adjusts	\$ 10,471,768,067	
Collection Rate	95.86%	
Proposed Tax Rate Value	\$ 10,038,236,869	\$ 4,376,671
Less New Growth	\$ -	Base New Growth \$ 85,817 (Using 2 yr. av. with rounding)
Times Collection Rate	95.86%	
Adjusted New Growth	\$ -	
CTR Value	\$ 10,038,236,869	0.000436 \$ 4,376,671
RESIDENTIAL		
Average Home Value	\$ 375,000	
Less Res. Exemption	\$ (168,750)	
Taxable Value	\$ 206,250	
Certified Tax Rate	0.000436 Increase/House	
SDMFSA Revenue	\$ 89.93	\$ -
COMMERCIAL		
Average Comm. Value	\$ 1,000,000	
Certified Tax Rate	0.000436 Increase/Comm.	
SDMFSA Revenue	\$ 436.00	\$ 0.00

TNT INCR	FY 2021	1M
Real	\$ 8,611,013,127	
Personal	\$ 1,582,371,686	
Central	\$ 278,383,254	
Less Adjustments	\$ -	
CY Value after Adjusts	\$ 10,471,768,067	
Collection Rate	95.86%	
Proposed Tax Rate Value	\$ 10,038,236,869	0.000620 \$ 6,233,767
Less New Growth	\$ -	Base New Growth \$ 85,817 Tax Inc. Rev. \$ 1,761,219
RESIDENTIAL		
Average Home Value	\$ 375,000	
Less Res. Exemption	\$ (168,750)	
Taxable Value	\$ 206,250	
Certified Tax Rate	0.000620 Increase/House	
SDMFSA Revenue	\$ 127.88	\$ 37.95
COMMERCIAL		
Average Comm. Value	\$ 1,000,000	
Certified Tax Rate	0.000620 Increase/Comm.	
SDMFSA Revenue	\$ 620.00	\$ 184.00
Total Increase to Budgeted Rev. \$ 1,847,036		
Increase to Property Tax Budgeted by SDMFSA 42.20%		
Change in CTR 0.000235		

- What is Included in this Budget:**
- Property Tax Levy Rate Increased from 0.000317 to 0.000395
 - Paramedic Levy Rate Increased from 0.000119 to 0.000225
 - \$380,000 CARES Act revenue for Station Alert System
 - \$150,000 Use of Prior Year Fund Balance
 - \$50,000 Lease of Ambulance
 - Funding of 2 out of the 3 requested new positions
 - Davis County Funding 100% of Paramedic Shortfall
 - Funding 5-year Average Capital Projects
 - City Assessments of a 10% Overall Increase

Line No.	Acct No.	Account Title	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted Budget	2021-2022 Budget Request	Amount of Inc/(Dec)	% Change +/Increase -/Decrease	% of Total Revenue	Comments
EXPENDITURES											
OPERATION											
1	110	FTE Salaries & Wages	5,010,920	5,343,678	5,880,705	6,243,946	6,833,232	589,285	9%		
2	111	Shift Coverage Wages (OT,ST,PT)	189,985	670,466	775,072	580,000	600,000	20,000	3%		24 New & 2 Add Includes Benefits
3	112	Overtime Pay (SF)	577,038	89,373	85,544	200,000	200,000	-	0%		
4	130	FICA	390,241	454,555	494,761	537,332	583,942	46,610	9%		
5	131	Retirement	802,163	1,522,116	1,287,784	1,207,993	1,332,731	124,738	10%		
6	132	Group Health, Vision & Life Insurance	940,760	1,201,846	1,323,022	1,538,782	1,679,432	140,650	9%		
7	133	LTD Insurance	485	828	947	1,017	1,109	92	9%		
8	134	Worker Comp Insurance	89,194	100,873	132,521	158,583	174,247	15,664	10%		
9	135	Educational Benefit	(611)	(611)	8,259	-	10,000	10,000	100%		
10	136	Employee Assistance Program	3,730	3,706	3,832	3,958	3,998	40	1%		
12	145	Paid Absence Accrual	25,000	25,000	25,000	25,000	25,000	-	0%		
13	150	Paramedic Training	18,499	22,093	21,782	22,000	22,000	-	0%		
14	155	Recruit Academy	19,766	10,261	15,753	10,800	10,800	-	0%		
15	210	Books, Subscriptions, Dues	11,948	13,249	13,426	12,605	12,605	-	0%		
17	220	Public Notices	1,282	224	227	3,000	3,000	-	0%		
18	230	Travel Training Schools	679	4,816	2,321	5,500	5,500	-	0%		
19	231	Board Meeting Expense	8,238	7,100	7,188	7,700	7,700	-	0%		
20	240	Office Supplies	4,749	6,437	6,196	8,000	8,000	-	0%		
21	250	Office Equipment Maintenance	488	316	180	600	600	-	0%		
22	310	Financial Audit	9,986	8,900	10,641	11,000	12,000	1,000	9%		
23	311	Professional Services	23,466	33,856	22,308	4,650	4,650	-	0%		
24	312	Legal Services	24,125	15,019	11,076	20,000	20,000	-	0%		
25	313	Accounting Software	10,090	1,350	6,577	7,720	7,720	-	0%		
26	314	Medical Exams	16,735	16,173	13,603	20,000	20,000	-	0%		
28	510	Liability Insurance	74,693	81,416	84,860	94,400	98,700	4,300	5%		
30	610	Misc. Supplies	10,080	10,127	7,772	12,000	12,000	-	0%		
31	615	Clothing Allowance	59,758	58,208	71,165	70,000	70,000	-	0%		
32	620	Misc Services	13,935	17,623	18,201	10,000	10,000	-	0%		
33	625	Honor Guard	4,299	4,324	2,813	-	5,000	5,000	100%		
34	630	Health Wellness	1,209	1,631	1,158	1,680	3,312	1,632	97%		
35	635	Office Furniture	650	1,799	293	2,000	2,000	100%			
36	637	LODD Trust	-	7,600	8,550	9,120	9,120	-	0%		
37	638	Davis County Paramedic Fee	-	-	-	-	-	-	100%		
38	640	Transport Fee	86,063	100,771	104,184	95,000	101,210	6,210	7%		
Total Administration			8,429,844	9,841,953	10,447,720	10,922,386	11,889,609	967,222	9%		

Line No.	Acct No.	Account Title	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted Budget	2021-2022 Budget Request	Amount of Inc/(Dec)	% Change +/Increase -/Decrease	% of Total Revenue	Comments
LOGISTICS											
2	250	Vehicle Fuel	62,941	68,862	61,978	78,500	78,500	-	0%		
3	251	Vehicles Tire Maint. & Repairs	143,005	178,803	182,663	111,800	120,000	8,200	7%		
4	251a	Vehicle Maintenance w/Bountiful	-	-	-	86,000	97,506	11,506	13%		
5	252	Equipment Maint. & Repairs	30,779	21,198	16,633	20,000	20,000	-	0%		
6	253	Hazmat Equipment Maint. & Repair	1,494	3,205	3,487	5,000	5,000	-	0%		
7	254	Tech Rescue Equipment Maint. & Repair	476	587	-	1,000	1,000	-	0%		
8	260	Buildings Maintenance & Repair	34,142	40,546	59,579	79,000	86,000	7,000	9%		
9	261	Grounds Maintenance	5,561	3,967	4,579	6,000	7,000	1,000	17%		
10	270	Electric Power	45,531	45,773	51,637	59,221	60,694	1,472	2%		
11	271	Gas Heat	21,255	18,409	21,725	24,403	23,861	(542)	-2%		
12	272	Water & Sewer	7,394	10,862	13,676	22,125	21,404	(721)	-3%		
13	274	Centerville Drainage Tax	688	1,213	1,273	750	750	-	0%		
14	450	Special Dept Supplies - PPE	121,417	88,930	95,274	110,000	90,000	(20,000)	-18%		
15	610	Misc. Supplies - Consumable Goods	6,735	10,807	10,435	11,500	11,500	-	0%		
17	740	Equipment Over \$5000	19,995	9,992	17,739	23,000	23,000	-	0%		
18	741	Equipment Under \$5000	29,349	37,251	30,469	38,000	38,000	-	0%		
19	742	Hazmat Equipment Over \$5000	-	7,600	-	-	-	-	0%		
20	743	Hazmat Equipment Under \$5000									

SOUTH DAVIS METRO FIRE SERVICE AREA
 GENERAL ENTERPRISE FUND 10 BUDGET
 FISCAL YEAR 2021-2022

OPTION 1

278,383,254	0.000395	109,961.39
9,594,427,395	0.000395	3,789,798.82
165,426,220	0.000395	65,343.36
		3,965,103.56
		2,258,603.30
10,038,236,869	0.000225	6,223,706.86

*** The department changed from a calendar year to a fiscal year, doing this resulted in one 6 month reporting period.

Line No.	Acct No.	Account Title	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted Budget	2021-2022 Budget Request	Amount of Inc/(Dec)	% Change +Increase -Decrease	% of Total Revenue	Comments
Total Communications			391,853	374,950	389,806	434,121	455,121	21,000	5%		
44 FIRE PREVENTION											
1	210	Books, Subscriptions, Dues	-	-	-	-	-	-	0%		
4	241	Public Ed Supplies	8,100	8,574	1,702	7,300	7,300	-	0%		
5	610	Misc. Supplies	504	928	49	2,000	2,000	-	0%		
6	612	Fire Investigation Supplies	-	-	-	1,500	1,500	-	0%		
7	615	Special Events Supplies	262	822	455	1,500	1,500	-	0%		
8	620	Plan review	-	-	-	-	-	-	0%		
Total Fire Prevention			8,865	10,323	2,207	12,300	12,300	-	0%		
45 TRAINING											
1	210	Books, Subscriptions, Dues	10,675	25,368	13,894	26,355	26,355	-	0%		
2	215	Recert Fees	3,108	4,744	4,175	4,710	4,710	-	0%		
3	230	Travel Training Schools	11,847	31,721	14,656	26,770	26,770	-	0%		
4	231	Training Materials	38,615	20,965	22,263	24,500	24,500	-	0%		
6	741	Equipment Under \$5000	349	341	6,999	6,000	6,000	-	0%		
Total Training			64,594	83,139	61,988	88,335	88,335	-	0%		
46 EMERGENCY MEDICAL SERVICES											
2	241	Forms & Printing	807	-	-	1,000	1,000	-	0%		
3	250	Equipment Maint & Repairs	3,781	3,745	13,371	11,000	25,875	14,875	135%		
4	310	Physician Consultant	10,000	10,000	10,000	15,000	15,000	-	0%		
5	610	Misc. Supplies	414	1,949	-	1,000	1,000	-	0%		
6	621	Medical Supplies	110,647	104,638	116,641	115,500	127,050	11,550	10%		
7	625	Zoll monitors	33,458	33,458	33,458	33,458	-	(33,458)	-100%		
8	740	Equipment Over \$5000	-	30,000	29,629	30,000	30,000	-	0%		
9	741	Equipment Under \$5000	18,184	9,634	3,628	16,500	16,500	-	0%		
Total Emergency Medical Services			177,291	193,424	206,727	223,458	216,425	(7,033)	-3%		
TRANSFERS											
1	850	Transfer to Capital Reserve Fund 45	641,000	875,000	875,000	1,036,000	1,073,000	37,000	4%		
2	815	Transfer to Debt Service Fund 73	746,328	776,849	785,552	702,900	696,800	(6,100)	-1%		
Total Expenditures			11,017,461	12,733,082	13,364,786	14,109,350	15,127,154	30,900	7%		
70 OTHER NON CASH TRANSACTIONS											
1	650	Depreciation	517,954	805,290	1,118,941	715,000	-	(715,000)	-100%		
2	651	Amortization	8,600	14,519	15,006	15,245	-	(15,245)	-100%		
3	655	(Gain)Loss Fixed Assets Sold	(13,241)	(13,364)	(41,757)	-	-	-	0%		
4		Deferred (Inflows)Outflows for Pensions	-	642,923	-	50,000	-	(50,000)	-100%		
Total Non-Cash Expenses			513,313	1,449,368	1,092,190	780,245	-	(780,245)	-100%		
Total Expenditures and Other Non-Cash Transa			11,544,014	14,182,450	14,456,976	14,889,595	15,127,154	(749,345)	1.60%		
Use of Prior-Year Fund Balance											
2		Fund Bal. Increase/(Decrease)	1,601,282	(1,545,923)	(1,591,612)	1,504,077	150,000	(1,354,077)	-90%		
1						(2,309,322)	1,090,319	3,399,640	-147%		
Net Expenditures Funded by Cities & County			8,002,636	9,250,967	6,105,307	6,810,623	6,985,916	(239,823)	2.57%		
6 850 Transfer general fund to Capital Reserve Fund 45											
Transfer general fund to Debt Service Fund 73											
			7,516,832	6,284,765	6,760,057	6,574,895	9,081,557				
			11,535,414	13,724,874	14,483,727	14,889,595	15,127,154				
			(4,018,582)	(7,440,110)	(7,723,670)	(8,314,700)	(6,045,597)				
			551,654	1,342,923	1,143,941	805,245	25,000				Paid Absence Accrual
			(3,467,028)	(5,894,187)	(6,579,729)	(6,005,378)	(6,605,916)				
			(2,357,733)	265,623	685,543	(574,351)	600,538				

STATION ALERT SYSTEM		380,000.00
BASED ON POPULATION		
Bountiful	43%	165,680.00
Centerville	17%	66,880.00
Davis County	3%	-
NSL	20%	78,280.00
WB	6%	25,080.00
WX	11%	44,080.00
		380,000.00

3% 11,400.00

SOUTH DAVIS METRO FIRE SERVICE AREA
 GRANT ENTERPRISE FUND - 21
 FISCAL YEAR 2021-2022

*** The department changed from a calendar year to a fiscal year, doing this resulted in one 6 month reporting period.

Line No.	Acct No.	Account Title	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Requested
REVENUES							
1	3310	Grant-Per Capita	-	-	-	-	-
2	3310	Grant-EMS Competitive	11,642	20,539	17,131	16,000	16,000
3	3311	Grant-Homeland Security	-	-	-	-	-
4	3312	Grant-Fires Grant	-	-	-	-	-
5	3313	Grant-Wildlands	-	-	-	-	-
6	3314	Grants-Hazmat Rail Prop.	20,000	-	-	-	-
6	3315	Grants-Regional Grant	-	80,704	-	-	-
6	3940	Sales of Fixed Assets	-	-	-	-	-
6	3870	Transfer from General Fund	-	-	-	-	-
7	3830	Donations from Chevron	-	15,000	126,036	-	-
8	3890	Fund Balance Appropriations	-	-	-	-	-
9		Total Revenue	31,642	116,243	143,167	16,000	16,000
EXPENDITURES							
<u>EMS Grant</u>							
10	41740	Equipment Over \$5000	-	-	-	16,000	16,000
11	41741	Equipment Under \$5000	8,700	15,475	-	-	-
12	41852	Transfer Various Cost from Gen. Fd.	-	-	7,265	-	-
13		Total EMS Grant	8,700	15,475.24	7,265	16,000	16,000
<u>HLS Grant</u>							
15	42111	Salary and Wages	-	-	-	-	-
16	42230	Travel and Training Schools	-	-	-	-	-
17	42450	Special Dept. Supplies	-	-	-	-	-
18	42740	Equipment Over \$5000	-	-	-	-	-
19	42741	Equipment Under \$5000	-	7,664	6,673.76	-	-
20	42860	Fixed Assets to Bal. Sheet	-	-	-	-	-
21		Total HLS Grant	-	7,664.13	6,673.76	-	-
<u>Fires Grant</u>							
27	43740	Equipment Over \$5000	-	-	-	-	-
28		Total Fires Grant	-	-	-	-	-
<u>Wildlands Grant</u>							
34	44740	Equipment Over \$5000	-	-	-	-	-
35	44741	Equipment Under \$5000	-	-	-	-	-
36		Total Wildlands Grant	-	-	-	-	-
<u>Hazmat</u>							
42	45740	Equipment Over \$5000	19,740	80,911	9,043	-	-
43	45741	Equipment Under \$5000	-	-	-	-	-
44		Total Wildlands Grant	19,740	80,911	9,043	-	-
37							
38		Total Expenditures	28,440	104,051	22,982	16,000	16,000
39		Fund Bal. Increase/(Decrease)	3,202	12,193	120,186	-	-

SOUTH DAVIS METRO FIRE SERVICE AREA
PUBLIC TRAINING ENTERPRISE FUND - 22
FISCAL YEAR 2021-2022

*** The department changed from a calendar year to a fiscal year, doing this resulted
in one 6 month reporting period.

Line No.	Acct No.	Account Title	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Requested
REVENUE							
1	36100	Interest Earned	5,424	3,688	2,144	3,500	1,380
2	36300	Profit from Sales of 1st Aid Kits	1,140	-	-	-	-
3	36640	CERT Fees	3,635	3,760	1,865	5,000	5,000
4	36650	CPR Fees	4,424	5,679	3,227	4,500	4,500
5	36660	EMT Fees	-	-	-	-	-
6	36900	Misc. Revenue	-	-	-	-	-
7		Total Revenue	14,623	13,127	7,236	13,000	10,880
EXPENDITURES							
9	110	Instructors-SDMFA	-	-	-	-	-
10	111	Instructors-Outside	-	-	-	100	100
11	210	Books	364	-	-	300	300
12	220	Public Notices & Advertising	-	-	-	-	-
13	240	Office Supplies	-	-	-	-	-
14	611	CPR Misc. Supplies	1,954	3,594	2,351	4,300	4,300
15	612	CERT Manuals	178	-	-	700	700
16	613	CERT Misc Supplies	162	105	70	200	200
17	614	Participants Supplies	2,457	5,378	1,186	7,400	5,000
18	615	Fees	-	-	-	-	-
19	620	Misc. Services	-	-	-	-	-
20	741	Equipment Under \$500	-	-	-	-	-
21		Total Expenditures	5,114	9,077	3,608	13,000	10,600
22		Fund Bal. Increase/(Decrease)	9,510	4,049.62	3,629	-	280

SOUTH DAVIS METRO FIRE SERVICE AREA
 CAPITAL EQUIPMENT ENTERPRISE FUND - 45
 FISCAL YEAR 2021-2022

*** The department changed from a calendar year to a fiscal year, doing this resulted in one 6 month reporting period.

Line No.	Acct No.	Account Title	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Requested
REVENUE							
1	36000	Property tax	-	-	-	-	-
2	36100	Interest Earned	32,733	75,296	47,671	50,000	16,200
3	36400	Sale of Fixed Assets	9,000	-	-	-	-
4	36900	Misc Revenue	-	-	-	-	-
5	38100	Grants - CDBG	-	-	100,000	-	50,000
6	38300	Contribution-Private Sources	-	-	-	-	-
7	38700	Transfer from Debt Service Fund 73	-	4,052,997	3,037,696	-	-
8	38700	Transfer from General Fund 10	641,000	875,000	1,484,830	1,036,000	1,073,000
9	38700	Transfer from General Fund 10	-	-	-	-	-
10	38900	Contributions from Fund Balance	-	-	-	-	-
11		Total Revenue	682,733	5,003,293	4,670,198	1,086,000	1,139,200
EXPENDITURES							
13	730	Improvements	59,771	-	-	25,000	50,000
14	740	Equipment Over \$5000	-	22,033	119,799	845,000	655,000
15	745	Buildings	-	2,915	-	166,000	166,000
14	860	Fixed Assets to Balance Sheet	533,563	5,595,105	6,117,792	-	-
15		Total Expenditures	593,334	5,620,052	6,237,591	1,036,000	871,000
16		Fund Bal. Increase/(Decrease)	89,399	(616,759)	(1,567,393)	50,000	268,200
17		Fund Bal. Increase/(Decrease)	89,399	(616,759)	(1,567,393)	50,000	268,200

SOUTH DAVIS METRO FIRE SERVICE AREA
 DEBT SERVICE FUND - 73
 FISCAL YEAR 2021-2022

*** The department changed from a calendar year to a fiscal year, doing this resulted in one 6 month reporting period.

Line No.	Acct No.	Account Title	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Requested
REVENUE							
1	32200	Building Impact Fees	108,125	300,875	362,317	100,000	150,000
2	36100	Interest Earned	44,967	235,086	90,126	25,560	540
3	37000	Bond Proceeds	-	-	-	-	-
4	38700	Transfer from General Fund	746,328	776,849	785,552	702,900	696,800
Total Revenue			899,420	1,312,810	1,237,995	828,460	847,340
EXPENDITURES							
5	810	Bond Payment transferred to fund 72	-	-	-	-	-
6	810	Bond Principal Payment	142,500	285,000	300,000	310,000	320,000
7	820	Bond Interest	279,094	336,790	401,600	389,400	376,800
8	820	Bond Fees	184,059	2,000	3,500	3,500	3,500
9	830	Payment to Bountiful	89,613	81,095	81,705	81,277	82,266
10	840	Transfer to SDFD Equity Fund 70	-	-	-	-	-
11	850	Transfer to Capital Reserve Fund 45	-	4,052,997	3,037,696	-	-
Total Expenditures			695,266	4,757,883	3,824,502	784,177	782,566
12		Fund Bal. Increase/(Decrease)	204,154	(3,445,073)	(2,586,506)	44,283	64,774

**SOUTH DAVIS METRO FIRE SERVICE AREA
GENERAL ENTERPRISE FUND 10 BUDGET
FISCAL YEAR 2021-2022**

OPTION 2

278,383,254	0.000395	109,961.39
9,594,427,395	0.000395	3,789,798.82
165,426,220	0.000395	65,343.36

*** The department changed from a calendar year to a fiscal year, doing this resulted in one 6 month reporting period.

Line No.	Acct No.	Account Title	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted Budget	2021-2022 Budget Request	Amount of Inc/(Dec)	% Change +/Increase -/Decrease	% of Total Revenue	Comments
REVENUE											
1	3110	Davis County Paramedic Funding	728,150	747,065	772,260	772,719	1,194,550	421,832	55%	8%	Paramedic Levy 0.000119
2	3115	Property Tax - Current	4,147,187	3,131,344	3,183,115	3,088,241	3,965,104	876,863	28%	26%	Property Tax Levy 0.000395
3	3116	Property Tax - Delinquent	-	-	-	-	-	-	0%	0%	
4	3117	Fee in Lieu	331,856	163,301	160,118	145,000	150,000	5,000	3%	1%	Property Tax Levy 0.000395
5	3381	Bountiful City	1,999,263	2,073,923	2,075,407	2,142,704	2,469,872	327,168	15%	16%	
6	3382	Centerville City	852,724	894,321	893,720	919,500	1,064,242	144,742	16%	7%	
7	3383	Davis County	381,833	358,412	316,043	303,591	330,179	26,588	9%	2%	
8	3384	North Salt Lake City	1,246,596	1,334,651	1,347,398	1,400,941	1,620,717	219,776	16%	11%	
9	3385	West Bountiful City	577,378	629,519	608,603	607,667	687,919	80,253	13%	4%	
10	3386	Woods Cross City	570,670	602,600	610,741	630,975	733,256	102,281	16%	5%	
11	3410	Amb/PM Fees - Accrual Basis	2,415,117	2,862,897	2,672,845	2,703,000	2,850,000	147,000	5%	19%	
12	3412	Contracted Billing & Collection	(122,067)	(129,955)	(145,419)	(148,665)	(156,750)	(8,085)	5%	-1%	
13	3413	Misc Revenue	2,224	3,262	107,948	9,600	9,600	-	0%	0%	Misc. Rev & LODD reimb.
14	3650	Plan Revenue	6,865	8,265	9,190	5,000	5,000	-	0%	0%	
15	3830	Inter-Agency Contributions	7,500	17,100	-	-	380,000	380,000	0%	2%	ARP Funds from Cities
Total Revenue			13,145,296	12,696,705	12,611,969	12,580,273	15,303,689	2,723,416	22%		

Revenues		
Property Tax - Current	3,965,104	
Property Tax - Fee in Lieu	150,000	
Paramedic	1,194,550	
Overtime	-	
Total Revenue	5,309,654	
Expenses		
FTE "24-New" & 2 Adttl Emp	2,217,340	
Paramedics	2,250,000	
Debt Service	696,800	
Capital Equipment	1,073,000	
Excess/(Deficit) Revenues over Expenditures	(927,487)	

Less: Depreciation, Paid Accrual, & Pensions	(25,000)
Less: Expenses Paid by Property Taxes	(6,237,140)
(Excess)/Deficit Expenses over Property Taxes	927,487
Net Operating Expenses	9,792,501

Non-City Contribution Revenues		
Davis County Paramedic Funding	1,194,550	
Amb/PM Fees	2,850,000	
Contracted Billing & Collection	(156,750)	
Misc Revenue	9,600	
Use of Fund Balance	150,000	
Plan Review Revenue	5,000	
Total Non-City Contribution Revenues	4,052,400	

(Total Expenses less Total Non-City Contribution Revenue)

PROJECTED - NO TNT	FY 2021	100%
Real	\$ 8,611,013,127	
Personal	\$ 1,582,371,686	
Central	\$ 276,383,254	
Less Adjustments	\$ -	
CY Value after Adjusts	\$ 10,471,768,067	
Collection Rate	95.86%	
Proposed Tax Rate Value	\$ 10,038,236,869	\$ 4,376,671
		Base New Growth \$ 85,817
Less new growth	\$ -	(Using 9 yr. ave. with rounding)
Times Collection Rate	95.86%	
Adjusted New Growth	\$ -	
CTR Value	\$ 10,038,236,869	\$ 4,376,671
RESIDENTIAL		
Average Home Value	\$ 375,000	
Less Res. Exemption	\$ (168,750)	
Taxable Value	\$ 206,250	
Certified Tax Rate	0.000436	Increase/House
SDMFSA Revenue	\$ 89,933	\$ -
COMMERCIAL		
Average Comm. Value	\$ 1,000,000	
Certified Tax Rate	0.000436	Increase/Comm.
SDMFSA Revenue	\$ 436,000	\$ 0.00

TNT INCR	FY 2021	1M
Real	\$ 8,611,013,127	
Personal	\$ 1,582,371,686	
Central	\$ 276,383,254	
Less Adjustments	\$ -	
CY Value after Adjusts	\$ 10,471,768,067	
Collection Rate	95.86%	
Proposed Tax Rate Value	\$ 10,038,236,869	\$ 5,159,654
		Base New Growth \$ 85,817
		Tax Inc. Rev. \$ 697,165
RESIDENTIAL		
Average Home Value	\$ 375,000	
Less Res. Exemption	\$ (168,750)	
Taxable Value	\$ 206,250	
Certified Tax Rate	0.000514	Increase/House
SDMFSA Revenue	\$ 106,071	\$ 16.09
COMMERCIAL		
Average Comm. Value	\$ 1,000,000	
Certified Tax Rate	0.000514	Increase/Comm.
SDMFSA Revenue	\$ 514,000	\$ 78.00
Total Increase to Budgeted Rev. \$ 782,982		
Increase to Property Tax Budgeted by SDMFSA 17.89%		
Change in CTR 0.000197		

What is Included in this Budget:
- Property Tax Levy Rate Increased from 0.000317 to 0.000395
- Paramedic Levy Rate remaining at 0.000119
- \$380,000 CARES Act revenue for Station Alert System
- \$150,000 Use of Prior Year Fund Balance
- \$50,000 Lease of Ambulance
- Funding of 2 out of the 3 requested new positions
- Davis County Funding 100% of Paramedic Shortfall
- Funding 5-year Average Capital Projects
- Increased City Assessments from 10% Overall Increase to a 15% Overall Increase

Line No.	Acct No.	Account Title	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted Budget	2021-2022 Budget Request	Amount of Inc/(Dec)	% Change +/Increase -/Decrease	% of Total Revenue	Comments
EXPENDITURES											
OPERATION											
1	110	FTE Salaries & Wages	5,010,920	5,343,678	5,880,705	6,243,946	6,833,232	589,285	9%		24 New & 2 Add Includes Benefits 2,217,340 20.9%
2	111	Shift Coverage Wages (OT,ST,PT)	189,985	670,466	775,072	580,000	600,000	20,000	3%		
3	112	Overtime Pay (SF)	577,038	89,373	85,544	200,000	200,000	-	0%		
4	130	FICA	390,241	454,555	494,761	537,332	583,942	46,610	9%		
5	131	Retirement	802,163	1,522,116	1,287,784	1,207,993	1,332,731	124,738	10%		
6	132	Group Health, Vision & Life Insurance	940,760	1,201,846	1,323,022	1,538,782	1,679,432	140,650	9%		
7	133	LTD Insurance	485	828	947	1,017	1,109	92	9%		
8	134	Worker Comp Insurance	89,194	100,873	132,521	158,583	174,247	15,664	10%		
9	135	Educational Benefit	(611)	8,222	8,259	-	10,000	10,000	100%		
10	136	Employee Assistance Program	3,730	3,706	3,832	3,958	3,998	40	1%		
12	145	Paid Absence Accrual	25,000	25,000	25,000	25,000	25,000	-	0%		
13	150	Paramedic Training	18,499	22,093	21,782	22,000	22,000	-	0%		
14	155	Recruit Academy	19,766	10,261	15,753	10,800	10,800	-	0%		
15	210	Books, Subscriptions, Dues	11,948	13,249	13,426	12,605	12,605	-	0%		
17	220	Public Notices	1,282	224	227	3,000	3,000	-	0%		
18	230	Travel Training Schools	679	4,816	2,321	5,500	5,500	-	0%		
19	231	Board Meeting Expense	8,238	7,100	7,188	7,700	7,700	-	0%		
20	240	Office Supplies	4,749	6,437	6,196	8,000	8,000	-	0%		
21	250	Office Equipment Maintenance	488	316	180	600	600	-	0%		
22	310	Financial Audit	9,986	8,900	10,641	11,000	12,000	1,000	9%		
23	311	Professional Services	23,466	33,856	22,308	4,650	4,650	-	0%		
24	312	Legal Services	24,125	15,019	11,076	20,000	20,000	-	0%		
25	313	Accounting Software	10,090	1,350	6,577	7,720	7,720	-	0%		
26	314	Medical Exams	16,735	16,173	13,603	20,000	20,000	-	0%		
28	510	Liability Insurance	74,693	81,416	84,860	94,400	98,700	4,300	5%		
30	610	Misc. Supplies	10,080	10,127	7,772	12,000	12,000	-	0%		
31	615	Clothing Allowance	59,758	58,208	71,165	70,000	70,000	-	0%		
32	620	Misc Services	13,935	17,623	18,201	10,000	10,000	-	0%		
33	625	Honor Guard	4,299	4,324	2,813	-	5,000	5,000	100%		
34	630	Health Wellness	1,209	1,631	1,158	1,680	3,312	1,632	97%		
35	635	Office Furniture	650	1,799	293	2,000	2,000	100%			
36	637	LODD Trust	-	7,600	8,550	9,120	9,120	-	0%		
37	638	Davis County Paramedic Fee	-	-	-	-	-	-	100%		
38	640	Transport Fee	86,063	100,771	104,184	95,000	101,210	6,210	7%		
Total Administration			8,429,844	9,841,953	10,447,720	10,922,386	11,889,609	967,222	9%		

Line No.	Acct No.	Account Title	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted Budget	2021-2022 Budget Request	Amount of Inc/(Dec)	% Change +/Increase -/Decrease	% of Total Revenue	Comments
LOGISTICS											
2	250	Vehicle Fuel	62,941	68,862	61,978	78,500	78,500	-	0%		
3	251	Vehicles Tire Maint. & Repairs	143,005	178,803	182,663	111,800	120,000	8,200	7%		
4	251a	Vehicle Maintenance w/Bountiful	-	-	-	86,000	97,506	11,506	13%		
5	252	Equipment Maint. & Repairs	30,779	21,198	16,633	20,000	20,000	-	0%		
6	253	Hazmat Equipment Maint. & Repair	1,494	3,205	3,487	5,000	5,000	-	0%		
7	254	Tech Rescue Equipment Maint. & Repair	476	587	-	1,000	1,000	-	0%		
8	260	Buildings Maintenance & Repair	34,142	40,546	59,579	79,000	86,000	7,000	9%		
9	261	Grounds Maintenance	5,561	3,967	4,579	6,000	7,000	1,000	17%		
10	270	Electric Power	45,531	45,773	51,637	59,221	60,694	1,472	2%		
11	271	Gas Heat	21,255	18,409	21,725	24,403	23,861	(542)	-2%		
12	272	Water & Sewer	7,394	10,862	13,676	22,125	21,404	(721)	-3%		
13	274	Centerville Drainage Tax	688	1,213	1,273	750	750	-	0%		
14	450	Special Dept Supplies - PPE	121,417	88,930	95,274	110,000	90,000	(20,000)	-18%		
15	610	Misc. Supplies - Consumable Goods	6,735	10,807	10,435	11,500	11,500	-	0%		
17	740	Equipment Over \$5000	19,995	9,992	17,739	23,000	23,000	-	0%		
18	741	Equipment Under \$5000	29,349	37,251	30,469	38,000					

SOUTH DAVIS METRO FIRE SERVICE AREA
 GENERAL ENTERPRISE FUND 10 BUDGET
 FISCAL YEAR 2021-2022

OPTION 2

278,383,254	0.000395	109,961.39
9,594,427,395	0.000395	3,789,798.82
165,426,220	0.000395	65,343.36
		3,965,103.56
10,038,236,869	0.000119	1,194,550.19
		5,159,653.75

*** The department changed from a calendar year to a fiscal year, doing this resulted in one 6 month reporting period.

Line No.	Acct No.	Account Title	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted Budget	2021-2022 Budget Request	Amount of Inc/(Dec)	% Change +Increase -Decrease	% of Total Revenue	Comments
Total Communications			391,853	374,950	389,806	434,121	455,121	21,000	5%		
FIRE PREVENTION											
1	210	Books, Subscriptions, Dues	-	-	-	-	-	-	0%		
4	241	Public Ed Supplies	8,100	8,574	1,702	7,300	7,300	-	0%		
5	610	Misc. Supplies	504	928	49	2,000	2,000	-	0%		
6	612	Fire Investigation Supplies	-	-	-	1,500	1,500	-	0%		
7	615	Special Events Supplies	262	822	455	1,500	1,500	-	0%		
8	620	Plan review	-	-	-	-	-	-	0%		
Total Fire Prevention			8,865	10,323	2,207	12,300	12,300	-	0%		
TRAINING											
1	210	Books, Subscriptions, Dues	10,675	25,368	13,894	26,355	26,355	-	0%		
2	215	Recert Fees	3,108	4,744	4,175	4,710	4,710	-	0%		
3	230	Travel Training Schools	11,847	31,721	14,656	26,770	26,770	-	0%		
4	231	Training Materials	38,615	20,965	22,263	24,500	24,500	-	0%		
6	741	Equipment Under \$5000	349	341	6,999	6,000	6,000	-	0%		
Total Training			64,594	83,139	61,988	88,335	88,335	-	0%		
EMERGENCY MEDICAL SERVICES											
2	241	Forms & Printing	807	-	-	1,000	1,000	-	0%		
3	250	Equipment Maint & Repairs	3,781	3,745	13,371	11,000	25,875	14,875	135%		
4	310	Physician Consultant	10,000	10,000	10,000	15,000	15,000	-	0%		
5	610	Misc. Supplies	414	1,949	-	1,000	1,000	-	0%		
6	621	Medical Supplies	110,647	104,638	116,641	115,500	127,050	11,550	10%		
7	625	Zoll monitors	33,458	33,458	33,458	33,458	-	(33,458)	-100%		
8	740	Equipment Over \$5000	-	30,000	29,629	30,000	30,000	-	0%		
9	741	Equipment Under \$5000	18,184	9,634	3,628	16,500	16,500	-	0%		
Total Emergency Medical Services			177,291	193,424	206,727	223,458	216,425	(7,033)	-3%		
TRANSFERS											
1	850	Transfer to Capital Reserve Fund 45	641,000	875,000	875,000	1,036,000	1,073,000	37,000	4%		
2	815	Transfer to Debt Service Fund 73	746,328	776,849	785,552	702,900	696,800	(6,100)	-1%		
Total Expenditures			11,017,461	12,733,082	13,364,786	14,109,350	15,127,154	30,900	7%		
OTHER NON CASH TRANSACTIONS											
1	650	Depreciation	517,954	805,290	1,118,941	715,000	-	(715,000)	-100%		
2	651	Amortization	8,600	14,519	15,006	15,245	-	(15,245)	-100%		
3	655	(Gain)Loss Fixed Assets Sold	(13,241)	(13,364)	(41,757)	-	-	-	0%		
4		Deferred (Inflows)Outflows for Pensions	-	642,923	-	50,000	-	(50,000)	-100%		
Total Non-Cash Expenses			513,313	1,449,368	1,092,190	780,245	-	(780,245)	-100%		
Total Expenditures and Other Non-Cash Transa			11,544,014	14,182,450	14,456,976	14,889,595	15,127,154	(749,345)	1.60%		
2	Use of Prior-Year Fund Balance		-	-	-	1,504,077	150,000	(1,354,077)	-90%		
1	Fund Bal. Increase/(Decrease)		1,601,282	(1,545,923)	(1,591,612)	(2,309,322)	326,534	2,635,856	-114%		
Net Expenditures Funded by Cities & County			8,002,636	9,250,967	6,105,307	6,810,623	7,286,185	824,230	6.98%		
6	850	Transfer general fund to Capital Reserve Fund 45	641,000	875,000	835,000	1,036,000	1,073,000				
		Transfer general fund to Debt Service Fund 73	746,328	776,849	785,552	702,900	696,800				
			7,516,832	6,284,765	6,760,057	6,574,895	8,017,504				
			11,535,414	13,724,874	14,483,727	14,889,595	15,127,154				
			(4,018,582)	(7,440,110)	(7,723,670)	(8,314,700)	(7,109,651)				
			551,654	1,342,923	1,143,941	805,245	25,000				Paid Absence Accrual
			(3,467,028)	(5,894,187)	(6,579,729)	(6,005,378)	(6,906,185)				
			(2,357,733)	265,623	685,543	(574,351)	900,807				

STATION ALERT SYSTEM		380,000.00
BASED ON POPULATION		
Bountiful	43%	165,680.00
Centerville	17%	66,880.00
Davis County	3%	-
NSL	20%	78,280.00
WB	6%	25,080.00
WX	11%	44,080.00
		380,000.00

3% 11,400.00