



South Davis Metro Fire Service Area
Fiscal Year 2020-2021 Recommended Budget



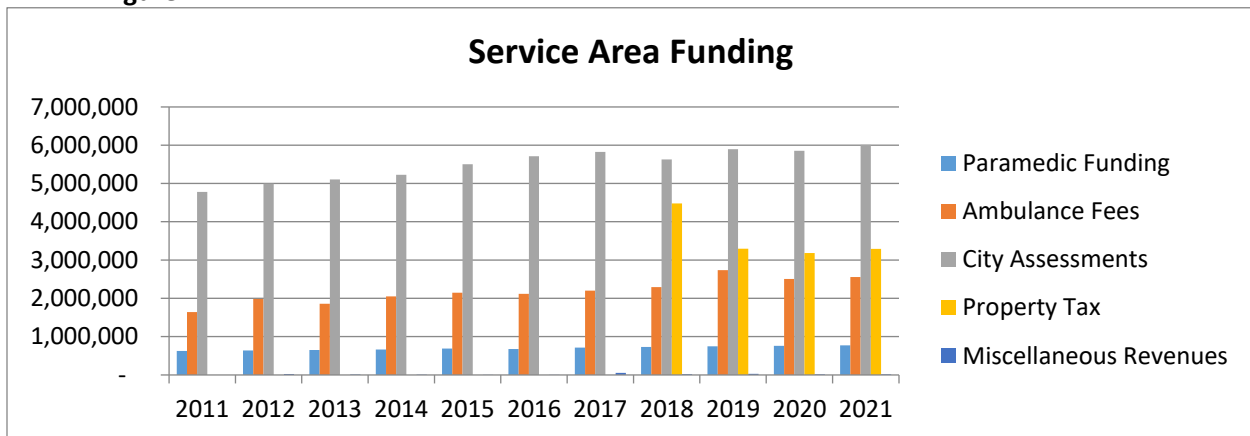
Budget Message Fiscal Year 2020-2021

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

I am pleased to present to the Board the Final Fiscal Year 2020-2021 Budget for the South Davis Metro Fire Service Area. This budget has been created by Chief Bassett and his very capable staff over the past several weeks. In addition, the Administrative Board has completed its review of the budget and has been rigorous in formulating its recommendation of approval of this year's Tentative Budget.

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, and 2021. 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. The purpose of the property tax is to fund three critical needs: personnel, ongoing capital needs, and major improvements funded by long term debt of the Fire Service Area.

Figure 1



These three critical needs are outlined below within the context of the proposed tentative budget.

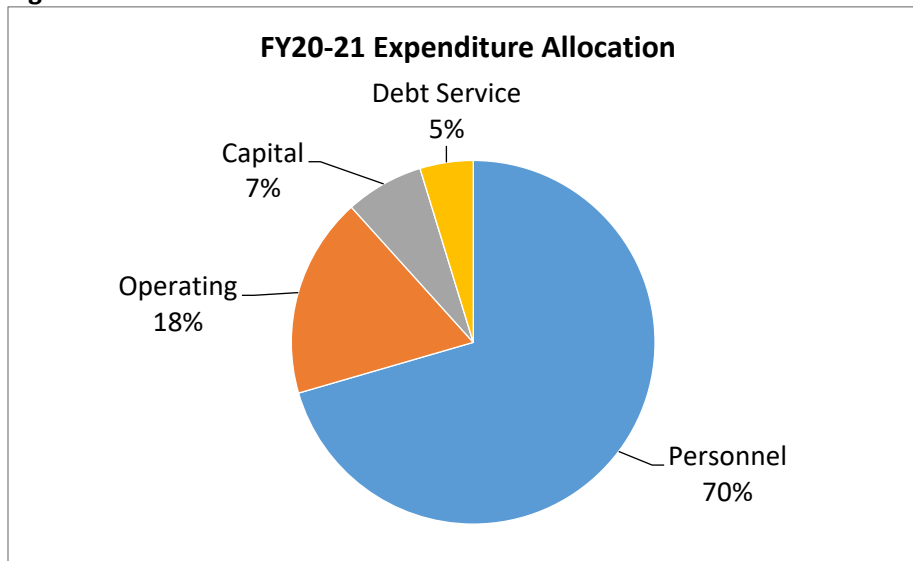
Personnel

Personnel costs comprise 73% 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. In fiscal year 2018, the Board approved twenty-four additional full-time employees to ensure that all calls for service are adequately handled, and an additional two full-time positions to staff the addition of an ambulance to service during the peak daytime hours.

The personnel costs for the twenty-four new employees and the two ambulance personnel are being funded with property tax revenue, the savings in the reduction in the budget for overtime, and elimination of part-time employees.



Figure 2



The pay scale for all employees for fiscal year 2021 includes the adoption of the new pay plan and funding one-third of the market study. The Administrative Committee, though not unanimous, recommended to the Board that at least a portion of the correction to wages should be funded this year. We know and discussed that the timing of this funding is difficult and may even be criticized by the public. But, we also know that the District employees' compensation has fallen behind the market and a correction must be made. Further, even if the market softens and wages begin to fall, this proposal only achieves one-third of the adjustment that we believe the data supports today. As time moves along, it may be that the market softens and constricts, but we felt that it was unlikely that the proposed adjustment would be too large of a correction to wages. Also, in the next two years, we still have the option of determining whether or not we ought to fund the remaining two-thirds of the market study recommendations.

Other concerns discussed by the Administrative Committee related to this recommendation included: the need to recognize the extraordinary work that first responders have done during the COVID-19 pandemic; the risk of falling too far behind in the marketplace and higher costs to catch up in the future; the ongoing risk of turnover in some of our positions and the extraordinary costs of recruiting and replacement of lost personnel. In short the Administrative Committee voted 4-2 to support this one-time adjustment. The total cost of this proposal is estimated to be \$62,000.

The renewal for health care came in at a 7.5% increase.

Capital Expenditures

In fiscal year 2018, the Chief completed a capital expenditures plan in which he has annualized the Service Area's capital expenditures. In fiscal year 2021 budget, \$1,036,000 is being recommended for capital equipment expenditures of the Service Area as outlined in Table 1. These expenditures 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.



Table 1
Fiscal Year 2020 Capital Equipment Expenditures

Building Improvements	\$25,000
Vehicles	\$845,000
Training Facility	\$166,000
Total Capital Equipment	\$1,036,000

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 \$702,900 is included in the annual property tax levy collected in the General Fund which is transferred into the Debt Service Fund. As you know, the Centerville station was recently completed in November, 2019.

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 2021 is \$81,277 and will be paid from impact fees collected by the other City entities 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.

The completion dates for the projects funded by the 2017 bonds are outlined in Table 2. The completion dates are only estimates and the Service Area’s intent is to have the projects completed by the end of fiscal year 2021.

Table 2
Capital Projects and Project Completion Estimates for Fiscal Year 2021

Remodel Mueller Park Station - \$800,000	June 2021
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Table 3 shows the proposed debt service budget for the Service Area which shows the impact fee revenue of \$100,000, and a transfer from the property tax levy of \$702,900 from the General Fund, where the property tax levy is budgeted and collected.

The expenditures for fiscal year 2021 includes the principal, interest, and bond fees for the 2017 revenue bonds, the payment to Bountiful which is being paid from the impact fees collected from the other entities, and to complete the Mueller Park Station as identified in Table 2.



**Table 3
Debt Service Fund Budget Summary**

	FY 19-20	FY20-21		%
REVENUES	BUDGET	BUDGET	DIFFERENCE	CHANGE
Building Impact Fees	100,000	100,000	-	0.0%
Interest	40,400	25,560	(14,840)	(36.7%)
Bond Proceeds	-	-	-	0.0%
Transfer from General Fund	785,552	702,900	(82,652)	(10.5%)
TOTAL	925,952	828,460	(97,492)	(10.5%)

	FY 19-20	FY20-21		%
EXPENDITURES	BUDGET	BUDGET	DIFFERENCE	CHANGE
Bond Principal Payment	300,000	310,000	10,000	3.3%
Bond Interest Payment	401,600	389,400	(12,200)	(3.0%)
Bond Fees	2,500	3,500	1,000	40.0%
Payment to Bountiful	81,452	81,277	(175)	(0.2%)
Transfer to Capital Reserve Fund 45	3,025,000	-	(3,025,000)	(100.0%)
TOTAL	3,810,552	784,177	(3,026,375)	(79.4%)

Additional Budget Highlights

Property Taxes - Property tax revenues are broken down into current and delinquent taxes as presented in Table 4. The total amount of anticipated property taxes to be collected in fiscal year 2021 is \$3,289,318. Expenses which are funded by the property tax levy for fiscal year 2021 total \$3,716,092. The deficit in excess expenses over revenue is covered by the elimination of part time employees and the reduction in overtime costs with the hiring of the additional twenty-four full time employees.

Table 4 below shows a breakdown of the estimated property tax revenues and expenses that should be paid by that property tax for FY2021. The estimated expenses are for the 24 new FTEs, debt service and purchase of capital equipment that were all authorized in the property tax increase done in 2018. Because the first year of the property tax collected significantly more actual revenue than projected, there are funds in our fund balance that represent unspent property tax revenues. Excess revenues (over expenses) in the initial years of the five year projection were anticipated and the concept was that those tax revenues would be used to cover costs for related expenses going forward until at some point after five years, another property tax would be needed in order to continue maintaining the levels of service that we've established and committed to by adding new expenditures. For that reason, you will note that there is an anticipated increase of \$21,115 in fund balance (unspent property tax) in the upcoming fiscal year. In the future, the Administrative Board will go through the exercise, with Service Area staff, of tracking the property tax revenues and property tax-related expenses essentially in the manner shown below.



Table 4
Property Tax Revenue and Expense Allocations for Fiscal Year 2021

Revenues	
Property Tax - Current	3,144,318
Property Tax – Fee-in-Lieu	145,000
Part-time Salaries	355,459
Overtime	92,430
Total Revenue	3,121,066
Expenses	
FTE 24-Additional Employees	1,927,192
Debt Service	702,900
Capital Equipment	1,036,000
Total Expenses	3,712,092
Excess/(Deficit) Revenues over Expenditures	21,115

I extend thanks to the Fire Chief, his terrific staff and to my colleagues serving on the Administrative Committee for their participation in the preparation of the fiscal year budget. The results of their efforts have created a fiscally sound budget which addresses the needs of the Service Area.

Respectfully Submitted,

Ken Leetham
Chair, Administrative Committee

SOUTH DAVIS METRO FIRE SERVICE AREA

MAY 18, 2020

FY20-21 RECOMMENDED BUDGET REPORT

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SOUTH DAVIS METRO FIRE SERVICE AREA
GENERAL ENTERPRISE FUND 10 BUDGET
FISCAL YEAR 2020-21

*** 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	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget Adopted	2020-2021 Budget Requested	Budget Difference (Decrease)	% Change +Increase -Decrease
REVENUE									
1	3110	Davis County Paramedic Funding	712,950	728,150	747,065	757,567	772,719	15,151	2%
2	3115	Property Tax - Current	-	4,147,187	3,131,344	3,037,988	3,144,318	106,330	3%
3	3116	Property Tax - Delinquent	-	-	-	-	-	-	0%
4	3117	Fee in Lieu	-	331,856	163,301	145,000	145,000	-	0%
5	3381	Bountiful City	2,070,707	1,999,263	2,073,923	2,075,407	2,142,704	67,297	3%
6	3382	Centerville City	875,246	852,724	894,321	893,720	919,500	25,780	3%
7	3383	Davis County	432,013	381,833	358,412	316,043	303,591	(12,452)	-4%
8	3384	North Salt Lake City	1,284,247	1,246,596	1,334,651	1,347,398	1,400,941	53,543	4%
9	3385	West Bountiful City	580,313	577,378	629,519	608,603	607,667	(936)	0%
10	3386	Woods Cross City	582,072	570,670	602,600	610,741	630,975	20,234	3%
11	3410	Amb/PM Fees - Accrual Basis	2,311,322	2,415,117	2,862,897	2,650,000	2,703,000	53,000	2%
12	3412	Contracted Billing & Collection	(114,601)	(122,067)	(129,955)	(145,750)	(148,665)	(2,915)	2%
13	3413	Misc Revenue	45,619	2,224	3,262	9,323	9,600	277	3%
14	3650	Plan Revenue	450	6,865	8,265	3,000	5,000	2,000	67%
15	3830	Contributions Private Sources	5,475	7,500	17,100	-	-	-	0%
Total Revenue			8,785,812	13,145,296	12,696,705	12,309,040	12,636,350	327,309	3%
EXPENDITURES									
41 OPERATION									
1	110	FTE Salaries & Wages	4,246,647	5,010,920	5,343,678	6,081,050	6,243,946	162,896	3%
		FTE Salaries & Wages (new positions)	-	-	-	-	-	-	0%
2	111	Shift Coverage Wages (OT,ST,PT)	281,455	189,985	670,466	-	580,000	580,000	0%
3	112	Overtime Pay	503,246	577,038	89,373	200,000	200,000	-	0%
4	130	FICA	375,669	390,241	454,555	480,500	537,332	56,832	12%
5	131	Retirement	1,077,288	802,163	1,522,116	1,084,077	1,207,993	123,916	11%
6	132	Group Health, Vision & Life Insurance	865,276	940,760	1,201,846	1,488,417	1,538,782	50,365	3%
7	133	LTD Insurance	719	485	828	947	1,017	70	7%
8	134	Worker Comp Insurance	103,723	89,194	100,873	154,494	158,583	4,089	3%
9	135	Educational Benefit	965	(611)	6,222	8,739	-	(8,739)	-100%
10	136	Employee Assistance Program	4,063	3,730	3,706	3,998	3,958	(41)	-1%
11	140	PTE Accident Insurance	-	-	-	-	-	-	0%
12	145	Paid Absence Accrual	25,000	25,000	25,000	25,000	25,000	-	0%
13	150	Paramedic Training	-	18,499	22,093	22,000	22,000	-	0%
14	155	Recruit Acedemy	-	19,766	10,261	25,000	10,800	(14,200)	-57%
15	210	Books, Subscriptions, Dues	1,380	11,948	13,249	11,255	12,605	1,350	12%
16	215	Misc Fringe Benefits	-	-	-	-	-	-	0%
17	220	Public Notices	4,073	1,282	224	3,000	3,000	-	0%
18	230	Travel Training Schools	2,541	679	4,816	4,000	5,500	1,500	38%
19	231	Board Meeting Expense	7,424	8,238	7,100	7,300	7,700	400	5%
20	240	Office Supplies	5,596	4,749	6,437	8,000	8,000	-	0%
21	250	Office Equipment Maintenance	333	488	316	600	600	-	0%
22	310	Financial Audit	7,500	9,986	8,900	10,000	11,000	1,000	10%
23	311	Professional Services	53,700	23,466	33,856	43,500	4,650	(38,850)	-89%
24	312	Legal Services	19,680	24,125	15,019	30,000	20,000	(10,000)	-33%
25	313	Accounting Software	4,845	10,090	1,350	6,165	7,720	1,555	25%
26	314	Medical Exams	18,148	16,735	16,173	20,000	20,000	-	0%
28	510	Liability Insurance	49,760	74,693	81,416	85,822	94,400	8,578	10%
30	610	Misc. Supplies	3,461	10,080	10,127	12,000	12,000	-	0%
31	615	Clothing Allowance	52,741	59,758	58,208	70,000	70,000	-	0%
32	620	Misc Services	15,168	13,935	17,623	10,000	10,000	-	0%
33	625	Honor Guard	4,515	4,299	4,324	5,000	-	(5,000)	-100%
34	630	Health Wellness	-	1,209	1,631	1,680	1,680	-	0%
35	635	Office Furniture	467	650	1,799	2,000	-	(2,000)	-100%
36	637	LODD Trust	6,365	-	7,600	8,835	9,120	285	3%
37	640	Transport Fee	79,640	86,063	100,771	95,000	95,000	-	0%
Total Administration			7,821,387	8,429,644	9,841,953	10,008,380	10,922,386	914,006	9%
42 LOGISTICS									
2	250	Vehicle Fuel	52,515	62,941	68,862	74,750	78,500	3,750	5%
3	251	Vehicles Tire Maint. & Repairs	137,469	143,005	178,803	151,800	111,800	(40,000)	-26%
	251a	Vehicle Maintenance w/Bountiful	-	-	-	-	86,000	86,000	100%
4	252	Equipment Maint. & Repairs	34,284	30,779	21,198	20,000	20,000	-	0%
5	253	Hazmat Equipment Maint. & Repair	2,828	1,494	3,205	5,000	5,000	-	0%
6	254	Tech Rescue Equipment Maint. & Repair	-	476	587	1,000	1,000	-	0%
7	260	Buildings Maintenance & Repair	41,669	34,142	40,546	59,000	79,000	20,000	34%
8	261	Grounds Maintenance	5,242	5,561	3,967	6,000	6,000	-	0%
9	270	Electric Power	47,288	45,531	45,773	47,220	59,221	12,001	25%
10	271	Gas Heat	18,822	21,255	18,409	29,180	24,403	(4,778)	-16%
11	272	Water & Sewer	6,996	7,394	10,862	15,985	22,125	6,140	38%
12	274	Centerville Drainage Tax	750	688	1,213	750	750	(0)	0%

SOUTH DAVIS METRO FIRE SERVICE AREA
GENERAL ENTERPRISE FUND 10 BUDGET
FISCAL YEAR 2020-21

*** 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	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget Adopted	2020-2021 Budget Requested	Budget Difference Increase (Decrease)	% Change +Increase -Decrease
13	450	Special Dept Supplies - PPE	68,585	121,417	88,930	110,000	110,000	-	0%
15	610	Misc. Supplies - Consumable Goods	8,577	6,735	10,807	10,000	11,500	1,500	15%
17	740	Equipment Over \$5000	-	19,995	9,992	23,000	23,000	-	0%
18	741	Equipment Under \$5000	39,499	29,349	37,251	38,000	38,000	-	0%
19	742	Hazmat Equipment Over \$5000	-	-	7,600	-	-	-	0%
20	743	Hazmat Equipment Under \$5000	7,453	19,635	9,716	14,000	7,700	(6,300)	-45%
21	744	Tech Equipment Under \$5000	4,636	7,489	13,029	9,950	5,850	(4,100)	-41%
21	745	Tech Equipment Over \$5000	-	-	6,693	8,078	-	(8,078)	-100%
22	746	Opticom Communications Equipment Over \$5000	-	-	-	-	-	-	0%
Total Logistics			476,613	557,885	577,444	623,714	689,850	66,136	11%
43 COMMUNICATIONS									
2	251	Communication Eq Maint. & Repair	7,945	4,240	5,458	8,000	8,000	-	0%
3	252	Computer Supplies & Maint.	5,920	4,618	2,586	5,000	5,000	-	0%
4	280	Phone Service	37,364	31,522	32,013	46,200	46,200	-	0%
5	281	Cell Phone & Pager Service	36,607	30,972	31,663	36,000	36,000	-	0%
6	282	UCAN	25,668	-	-	-	-	-	0%
7	283	Mobile Command	2,139	4,083	2,482	6,000	6,000	-	0%
8	310	Dispatch Service	165,937	171,911	171,911	177,069	194,776	17,707	10%
9	311	Computer Support	47,002	70,447	84,154	95,145	95,145	-	0%
10	480	Software Purchases	18,173	37,974	-	-	-	-	0%
11	740	Equipment Over \$5000	6,648	6,638	15,000	15,000	15,000	-	0%
12	741	Equipment Under \$5000	16,680	29,448	29,683	28,000	28,000	-	0%
Total Communications			370,083	391,853	374,950	416,414	434,121	17,707	4%
44 FIRE PREVENTION									
1	210	Books, Subscriptions, Dues	1,411	-	-	-	-	-	0%
4	241	Public Ed Supplies	4,474	8,100	8,574	7,300	7,300	-	0%
5	610	Misc. Supplies	325	504	928	2,000	2,000	-	0%
6	612	Fire Investigation Supplies	-	-	-	-	1,500	1,500	100%
7	615	Special Events Supplies	75	262	822	1,500	1,500	-	0%
8	620	Plan review	112	-	-	-	-	-	0%
Total Fire Prevention			6,397	8,865	10,323	10,800	12,300	1,500	14%
45 TRAINING									
1	210	Books, Subscriptions, Dues	8,188	10,675	25,368	26,530	26,355	(175)	-1%
2	215	Recert Fees	3,350	3,108	4,744	4,080	4,710	630	15%
3	230	Travel Training Schools	24,080	11,847	31,721	21,425	26,770	5,345	25%
4	231	Training Materials	28,606	38,615	20,965	21,800	24,500	2,700	12%
6	741	Equipment Under \$5000	755	349	341	6,000	6,000	-	0%
Total Training			64,979	64,594	83,139	79,835	88,335	8,500	11%
46 EMERGENCY MEDICAL SERVICES									
2	241	Forms & Printing	2,000	807	-	1,000	1,000	-	0%
3	250	Equipment Maint & Repairs	7,675	3,781	3,745	9,000	11,000	2,000	22%
4	310	Physician Consultant	10,000	10,000	10,000	10,000	15,000	5,000	50%
5	610	Misc. Supplies	-	414	1,949	1,000	1,000	-	0%
6	621	Medical Supplies	110,729	110,647	104,638	110,000	115,500	5,500	5%
7	625	Zoll monitors	-	33,458	33,458	33,458	33,458	-	0%
8	740	Equipment Over \$5000	-	-	30,000	30,000	30,000	-	0%
9	741	Equipment Under \$5000	16,112	18,184	9,634	16,500	16,500	-	0%
Total Emergency Medical Services			146,516	177,291	193,424	210,958	223,458	12,500	6%
TRANSFERS									
1	850	Transfer to Capital Reserve Fund 45	200,000	641,000	875,000	835,000	1,036,000	201,000	24%
2	815	Transfer to Debt Service Fund 73	-	746,328	776,849	785,552	702,900	(82,652)	-11%
Total Expenditures			9,085,975	11,017,461	12,733,082	12,970,652	14,109,350	1,138,697	9%
70 OTHER NON CASH TRANSACTIONS									
1	650	Depreciation	536,677	517,954	805,290	705,000	715,000	10,000	1%
2	651	Amortization	8,600	8,600	14,519	-	15,245	15,245	0%
3	655	(Gain)Loss Fixed Assets Sold	-	(13,241)	(13,364)	-	-	-	0%
4		Deferred (Inflows)/Outflows for Pensions	-	-	642,923	225,000	50,000	(175,000)	-78%
Total Non-Cash Expenses			545,277	513,313	1,449,368	930,000	780,245	(149,755)	-16%
Total Expenditures and Other Non-Cash Transactions			9,631,253	11,544,014	14,182,450	13,900,652	14,889,594	988,942	7.11%
1		Fund Bal. Increase/(Decrease)	(845,441)	1,601,282	(1,545,923)	(1,591,612)	(2,253,245)	(661,633)	42%
2		Use of Prior-Year Fund Balance			-	636,612	1,448,000	811,388	
Net Expenditures Funded by Cities & County			6,139,286	8,002,636	9,250,967	9,062,900	9,339,941	277,040	3.06%

SOUTH DAVIS METRO FIRE SERVICE AREA
PUBLIC TRAINING ENTERPRISE FUND - 22
FISCAL YEAR 2020-21

*** 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	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
REVENUE							
1	36100	Interest Earned	385	5,424	3,688	3,100	3,500
2	36300	Profit from Sales of 1st Aid Kits	679	1,140	-	-	-
3	36640	CERT Fees	5,100	3,635	3,760	5,000	5,000
4	36650	CPR Fees	5,445	4,424	5,679	4,500	4,500
5	36660	EMT Fees	-	-	-	-	-
6	36900	Misc. Revenue	32,266	-	-	-	-
7		Total Revenue	43,875	14,623	13,127	12,600	13,000
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	2,346	1,954	3,594	3,900	4,300
15	612	CERT Manuals	1,445	178	-	700	700
16	613	CERT Misc Supplies	105	162	105	200	200
17	614	Participants Supplies	6,381	2,457	5,378	7,400	7,400
18	615	Fees	-	-	-	-	-
19	620	Misc. Services	-	-	-	-	-
20	741	Equipment Under \$500	-	-	-	-	-
21		Total Expenditures	10,276	5,114	9,077	12,600	13,000
22		Fund Bal. Increase/(Decrease)	33,599	9,510	4,049.62	-	-

SOUTH DAVIS METRO FIRE SERVICE AREA
GRANT ENTERPRISE FUND - 21
FISCAL YEAR 2020-21

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Line No.	Acct No.	Account Title	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
REVENUES							
1	3310	Grant-Per Capita	-	-	-	-	-
2	3310	Grant-EMS Competitive	-	11,642	20,539	16,000	16,000
3	3311	Grant-Homeland Security	11,945	-	-	-	-
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	40,084	-	-	-	-
7	3830	Donations from Chevron	-	-	15,000	-	-
8	3890	Fund Balance Appropriations	-	-	-	-	-
9		Total Revenue	52,028	31,642	116,243	16,000	16,000
EXPENDITURES							
<u>EMS Grant</u>							
10	41740	Equipment Over \$5000	-	-	-	16,000	16,000.00
11	41741	Equipment Under \$5000	-	8,700	15,475	-	-
12	41852	Transfer Various Cost from Gen. Fd.	-	-	-	-	-
13		Total EMS Grant	-	8,700	15,475.24	16,000	16,000
<u>HLS Grant</u>							
15	42111	Salary and Wages	11,945	-	-	-	-
16	42230	Travel and Training Schools	-	-	-	-	-
17	42450	Special Dept. Supplies	-	-	-	-	-
18	42740	Equipment Over \$5000	-	-	-	-	-
19	42741	Equipment Under \$5000	-	-	7,664	-	-
20	42860	Fixed Assets to Bal. Sheet	-	-	-	-	-
21		Total HLS Grant	11,945	-	7,664.13	-	-
<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	8,137	-	-	-	-
36		Total Wildlands Grant	8,137	-	-	-	-
<u>Hazmat Rail Prop.</u>							
42	45740	Equipment Over \$5000	-	19,740	80,911	-	-
43	45741	Equipment Under \$5000	-	-	-	-	-
44		Total Wildlands Grant	-	19,740	80,911	-	-
37							
38		Total Expenditures	20,082	28,440	104,051	16,000	16,000
39		Fund Bal. Increase/(Decrease)	31,946	3,202	12,193	-	-
40		Fund Balance					

SOUTH DAVIS METRO FIRE SERVICE AREA
 CAPITAL EQUIPMENT ENTERPRISE FUND - 45
 FISCAL YEAR 2020-21

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Line No.	Acct No.	Account Title	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
REVENUE							
1	36000	Property tax	100,085	-	-	-	-
2	36100	Interest Earned	17,187	32,733	75,296	72,000	50,000
3	36400	Sale of Fixed Assets	-	9,000	-	-	-
4	36900	Misc Revenue	-	-	-	-	-
5	38100	Grants - CDBG	-	-	-	100,000	-
6	38300	Contribution-Private Sources	-	-	-	-	-
7	38700	Transfer from Debt Service Fund 73	-	-	4,052,997	3,025,000	-
8	38700	Transfer from General Fund 10	200,000	641,000	875,000	835,000	1,036,000
9	38700	Transfer from General Fund 10	336,570	-	-	-	-
10	38900	Contributions from Fund Balance	-	-	-	300,000	-
11		Total Revenue	653,842	682,733	5,003,293	4,332,000	1,086,000
EXPENDITURES							
13	730	Improvements	-	59,771	-	25,000	25,000
14	740	Equipment Over \$5000	29,806	-	22,033	1,182,000	845,000
15	745	Buildings	-	-	2,915	3,125,000	166,000
14	860	Fixed Assets to Balance Sheet	33,458	533,563	5,595,105	-	-
15		Total Expenditures	63,264	593,334	5,620,052	4,332,000	1,036,000
16		Fund Bal. Increase/(Decrease)	590,578	89,399	(616,759)	0	50,000
17		Fund Bal. Increase/(Decrease)	590,578	89,399	(616,759)	-	50,000

SOUTH DAVIS METRO FIRE SERVICE AREA
DEBT SERVICE FUND - 73
FISCAL YEAR 2020-2021

*** 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	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2020-2021 Budget
REVENUE							
1	32200	Building Impact Fees	84,747	108,125	300,875	100,000	100,000
2	36100	Interest Earned	3,475	44,967	235,086	40,400	25,560
3	37000	Bond Proceeds	-	-	-	-	-
4	38700	Transfer from General Fund	80,486	746,328	776,849	785,552	702,900
Total Revenue			168,709	899,420	1,312,810	925,952	828,460
EXPENDITURES							
5	810	Bond Payment transferred to fund 72	138,000	-	-	-	-
6	810	Bond Principal Payment	-	142,500	285,000	300,000	310,000
7	820	Bond Interest	126,820	279,094	336,790	401,600	389,400
8	820	Bond Fees	-	184,059	2,000	2,500	3,500
9	830	Payment to Bountiful	-	89,613	81,095	81,452	81,277
10	840	Transfer to SDFD Equity Fund 70	-	-	-	-	-
11	850	Transfer to Capital Reserve Fund 45	-	-	4,052,997	3,025,000	-
Total Expenditures			264,820	695,266	4,757,883	3,810,552	784,177
12		Fund Bal. Increase/(Decrease)	(96,111)	204,154	(3,445,073)	(2,884,600)	44,283