

RICHFIELD CITY

2014/2015

BUDGET PRESENTATION



Richfield City Corporation

Budget and Study Session Schedule for the Fiscal Year 2014/2015

- **Tuesday - May 13, 2014 7:00 p.m.**

Official presentation of the Mayor's proposed budget to the City Council (*Council Meeting*)

- **Tuesday - May 20, 2014 (*Special Meeting*) 6:00 p.m.**

Study session to review the 2014/2015 proposed budget, and address any changes recommended by Council Members.

- **Tuesday - May 27, 2014 5:00 p.m. (*Council Meeting*)**

Additional study session to review discuss the 2014/2015 proposed budget.

- **Tuesday - May 27, 2014 (*Council Meeting*) 7:00 p.m.**

Adoption of the tentative budget upon which the public may make comment.

- **Tuesday - June 3, 2014 (*Special Meeting*) 7:00 p.m.**

1. Hold public hearing on current year's (2013/2014) budget (all funds) to increase or decrease departmental budgets as estimated.
2. Hold public hearing on tentative budget (all funds) for public comment and input on the 2014/2015 budget.

- **Tuesday - June 10, 2014 (*Council Meeting Night*) 5:00 p.m.**

Additional study session (**if deemed necessary**) to review and make final changes to the tentative budget based upon public comments.

- **Tuesday - June 17, 2014 (*Special Meeting*) 7:00 p.m.**

- A) Adopt final 2013/2014 budget for all funds.
- B) Adopt final 2014/2015 budget for all funds.
- C) Adopt certified tax rates.

Any other study sessions, as deemed necessary, may be scheduled by the City Council.

Richfield City Corporation 2014/2015 Budget Presentation

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2014/2015 Budget Year Budget Narrative

May 13, 2014

MISSION:

It is the responsibility of the Mayor and his budget officer to provide a budget to the City Council on or before the first regularly scheduled Council meeting in May. The City Council then makes any changes and adjustments. The tentative budget is then given to the public for comments, and adjustments may be made as a result of public input before final passage. We have scheduled June 17th for passage of the final budget. A public hearing on the budget is scheduled for June 10th at 7:10 p.m.

The purpose of the budget is to provide the City Council with a management tool which identifies, proposes and implements the policies and goals of the City. The budget is a financial plan carried out by line item activity budgets, with the City Manager and department heads being responsible for implementing and meeting the goals of the Mayor and Council by using the resources provided to them in a manner that efficiently and effectively meets those goals.

The budget process allows for a time when the public has an opportunity to voice its opinion on how the resources of the City should be used.

Not all budget requests can be met in a particular year when department heads or elected officials would like to see them come to fruition. Past experience tells us that over time, all of the **critical** needs of the City have and can be met. Departmental budgets have been drastically cut during the last few years, employee lay-offs have been required.

Hereafter are the proposed budgets for **the fiscal year 2014/2015**, the estimated totals for the current fiscal year as compared with budget (2013/2014), and the actual revenues and expenditures for the 2010/2011, 2011/2012 and 2012/2013 fiscal years. **The estimated total column will be the final budget adjustment for the 2013/2014 fiscal year and the budget will be opened to adopt those numbers as the final budget.** The following budget narrative addresses key issues with regards to the proposed 2014/2015 budget, and for the estimated totals of the current year's budget:

GENERAL FUND

Revenues

- **General Sales Tax:** In the summer of 2008, the United States economy began to slump significantly. Retail sales have been significantly impacted nationwide. In Utah, the economy has been less subject to the wide swings that are seen nationally; however, the economic slow-down still significantly impacted our local economy. Sales tax collections increased for several years in the mid to late 1990's. However, the rate of increase slowed or became flat from the late 1990's to the mid 2003 year. During the 2003/2004 fiscal year, sales tax growth trended upward by 6.73% for the City, and again in the 2004/2005 and 2005/2006 and 2006/2007 fiscal years by 10.87%, 13.65% and 20.38% respectively. However, the 2006/2007 year had a spike of an estimated \$130,000 in August from a "long-wall" purchase in the SUFCO mine. Without this spike, sales tax growth would have been approximately 13.77%, similar to the prior year. This was still very significant growth in the amount of over \$200,000. The negative growth rate for FY 2007 to FY 2008 was a 5.15%. Thus, negative growth became evident during the budget process seven years ago. Six years ago, a negative sales tax growth of 9.13% was incurred. Four years ago, a 13.11% negative sales tax growth occurred. As mentioned above, the National and Utah economy, as well as the local economy, was slumping. Finally, three years ago sales tax trended upward by 1.85%. Two years ago (2011/2012) sales tax increased by 6.99%. Last fiscal year (2012/2013), general sales tax collections increased by 4.30%. We are estimating sales tax growth of about 6.35% for the current fiscal year, or approximately \$111,616. Since its high point in 2006/07, sales tax revenues are still short of the high point by \$163,613, or 8.06%. We believe that the economy has stabilized, and that sales tax revenues will continue to grow modestly. Thus we are estimating sales tax revenues for 2014/15 at approximately a 4.0% increase over the estimated total for 2013/2014. We believe that under this conservative approach, we can still provide services to taxpayers without further departmental budget cuts, and should the economy grow at a better rate, we will be in a decent financial position moving forward into future years.

Much of the mid 2000's sales tax growth was a direct result of the location of Wal-Mart into our community. Not only did this help bring back many customers to the Richfield area, but it also helped with leakage of city residents who shopped out of the area prior to Wal-Mart's presence. The graph found on page 45 shows how sales tax growth has progressed since the 2003/2004 fiscal year.

- **Highways Tax:** Prior to January 1998, Richfield City imposed and collected a retail receipts fee. In the 1997 legislature, cities were prohibited from imposing such fees. The legislature did, however, implement a method for cities to collect the ¼% sales tax through the imposition of a highways tax. Richfield City opted for this option, and therefore sales tax revenue shows as a much higher number

than in years prior to 1997. As of January 1, 2008 this rate was changed to .30% and then the rate was taken off of food. The increased rate was supposed to allow for a hold harmless, revenue neutral revenue stream for the City. This revenue is also subject to the ups and downs of the economy, just as general sales tax revenue is. These funds are used to help fund the road department.

Since its high point in 2007/08 of \$617,608, this revenue source shrank to a low point of \$500,847 in 2009/2010, but has recovered with the better economy to an estimated \$643,000, which will be the most ever since the implementation of the tax. This suggests that the City's local economy has grown and is now in a better position that it ever has been.

Both Class C road funds and Highways Tax revenues are used to fund the City's street department. However, the costs of maintenance have significantly increased in the last ten years. Also, a large portion of Class C road fund revenues are obligated to make payments on road projects which include College Avenue, Downtown Parking and Bulb Out Improvements, and Bridge Replacements. These obligations amount to \$190,000 per year. Until these obligations are paid for, maintenance projects will not be where they need to be.

- **Local Art, Zoological and Recreation Sales Tax:** In November of 2010, the citizens of Richfield voted for this tax to help with funding of Recreational programs. When the economy slowed, these programs were not considered as "essential" services as discussed by the Mayor and City Council, and their funding became more susceptible to cuts than public safety or public works. With these facts in hand, a ballot proposition was given to the public. The proposition passed which allowed these programs to continue to function. We expect this tax to generate approximately \$214,000 during the current fiscal year, and about \$225,560 in FY2015.
- **Summary of Sales Taxes (General, Highways and PAR taxes):** Because of the volatility and unpredictability of sales tax, we have tried to be conservative in our projections over the years. This has allowed us to keep our fund balance near the limit allowed by law (which recently changed from 18% of the ensuing year's budget to 25%) and has given the City somewhat of a rainy day fund. Even with continued business activity in our area such as the building of a Home Depot, Holiday Inn Express, Auto Zone, Aaron's Rent-a-Center, Big 5 Sports, and others locating in our City, we are still only projecting 4.0% growth for the 2014/2015 fiscal year in sales tax as expressed above. Again we hope this will allow us to be conservative in our budgeting practices, and we will continue to watch what happens with the economy. Management is hopeful that these specific revenues will exceed projections.
- **Property Tax:** The City added the SID Guarantee Fund tax rate to its General Fund tax rate four years ago. A truth in taxation hearing was held as part of the process. With the purchase of property for a business park having been committed to, those tax proceeds of \$29,065 are being transferred to the Business

Park Debt Service Fund to help make the payments for the property and improvements. The rate for FY2011 was .000091.

Property tax growth in our budget is estimated to increase by \$23,750. In the final budget, the City will adopt the amount of property tax revenue allowed by the certified tax rate as approved by Sevier County and the Utah State Tax Commission. No property tax increase is proposed.

Also, no general obligation debt tax rate exists for City purposes at the present time. Several years ago, the City had swimming pool and industrial park debt tax rates.

- **Recreation Property Tax:** Sixteen years ago, the City Council elected to increase general fund property taxes by the amount that was being used to pay the swimming pool bond payment in the Debt Service Fund. The action received wide spread support from the residents as well as the local press. This tax increase required a truth in taxation hearing. These funds were committed by the City Council to be used for recreation infrastructure improvements such as park improvements, pool improvements, golf and park equipment needs, and the like. Over the years, these funds have been used to replace the swimming pool roof, re-plaster the pool, paint the pool, purchase a new air handling system for the pool, build a new Rotary Park shop facility, replace the Rotary Park infields with new infield mix, install new fencing at several of our parks, construct a skate park, purchase maintenance equipment, install concrete at the Rotary Park, build a new stage and restroom facility at the City Park, participate in the construction of the new Centennial Park on North Main Street, construct a bike / walking path from the Pool to Main Street, participate in a federal project to extend the bike path from Snow College to the Rotary Park, pay for new playground equipment at the City Park, purchase carts and mowers for the golf course, parks and cemetery, and other smaller needs.

As mentioned above, the City Council committed \$200,000 of these funds for the City's match with UDOT to construct a bike / walking path from Snow College to the Rotary Park which was completed this last fall. Also, the Council approved the finishing of the Veterans Memorial with recreation tax funds. Going forward, much of these funds will also be needed to help replace asphalt and sidewalk settling problems at the Centennial Park, and to purchase mowers needed at the parks, cemetery and golf course.

The Permanent Community Impact Board of the State of Utah financed a \$1,900,000 project for the expansion of the golf course to eighteen holes. The first payment was due in July of 2003. Recreation tax funds sufficient to make the bond payment are transferred to the Building Authority annually to pay for the golf course expansion. The annual bond payment for the golf course is approximately \$112,000. \$100,000 of the funds are used to help operate the parks and recreation department. The balance of the funds is transferred to the Capital Improvement Fund to finance projects as discussed above.

For FY 2014, we are estimating this revenue stream to be \$190,483 from current taxes, and \$6,136 in prior year's taxes. Also, we are estimating \$25,500 from motor vehicle fee in lieu income for recreation purposes. The total is \$222,119.

- **Local Transient Room Tax:** The City Council implemented a local transient room tax when this authority was given to municipalities by the legislature in 1998. Last year we collected \$75,868, and we are estimating \$75,000 for FY2015. Again, this tax was imposed by the City Council for the purpose of funding recreational needs such as major equipment, swimming pool refurbishing, infrastructure payments for the golf course, new structures at the parks, etc. and will be transferred to the Capital Improvement Fund or Building Authority as explained above.
- **Communications Tax:** There are 154 communities in Utah that charge the communications tax. 144 of those communities charge the full 3.5% allowed by law. Richfield City charges 3%. These are general revenues that go to operate all functions of the general fund. If the City were to increase this rate to 3.50%, it would generate approximately \$20,000 per year.
- **Class "C" Road Funds:** Sixteen years ago, this revenue source increased significantly due to legislative passage of increased fuel taxes and the change in the formula for distribution. For the fiscal year 2015 we are estimating revenue in the amount of \$326,000. A chip seal project was completed in the summer of 2009 at a cost of approximately \$160,000. Also, participation with UDOT on the 300 North Street Improvement Project was completed during the 2010/11 fiscal year. The City, as explained earlier, has incurred Class "C" road fund debt on the bridge replacements, the College Avenue project and on the Downtown Main Street Enhancement Project. The total of these annual payments is \$190,000 for ten years. Many road maintenance projects have been put off as a result of the revenue shortage. However, we have been able to replace a bridge that was in disrepair at 200 East and 400 South, at a cost of approximately \$60,000. During the summer of 2012 a \$160,000 slurry seal project was completed. Also, 900 North Street was reconstructed in order to accommodate the growth in the area and especially at Sevier Valley Medical Center.

A chip seal project for the 2015 fiscal year is being planned for approximately \$500,000. Most of the funds will come from Highways Tax and Class C Road funds, but \$150,000 will come from the sale of the old fire station and was approved by the City Council.

Maintenance of our road system is a huge concern because the useful life of our roads will deteriorate unless we can maintain them on a consistent basis. Because of ongoing street maintenance needs, **no additional debt service using Class "C" road funds should be incurred in the opinion of management.**

- **Irrigation Fees:** Irrigation fees were implemented for users of the City irrigation system to help pay for the maintenance of the ditches and for the water master. We are estimating revenue of \$5,700 for the upcoming fiscal year. Each user is paying a fee of \$20 per hour for their regularly scheduled block of time. For example, if you had a one hour turn each week, the annual fee would be \$20. If you had a three-hour turn each week, the annual fee would be \$60.
- **Recreation Program Fees:** Recreation program fees are shown for programs offered by our Recreation Department. The associated expenses will offset this revenue, and perhaps make a small profit as a whole of about \$20,000. The City tries to operate the recreation programs themselves on at least a break-even basis. Thus, only recreation personnel salaries, benefits, office expenses, and capital expenditures are being paid for through general taxes.
- **Golf Course Revenue:** With the opening of a fully developed 18-hole golf course, revenue has increased significantly. Golf revenue (net revenue) has increased as follows: \$120,040 in FY00, \$144,453 in FY01, \$183,628 in FY02, \$206,264 in FY03, \$251,087 in FY04, \$279,097 in FY05, \$319,425 in FY06, \$334,706 in FY07, \$328,872 in FY08, \$353,759 in FY09, \$339,759 in FY10, \$319,412 in FY11, \$335,057 in FY12, \$351,991 in FY13, \$365,000 estimated total for FY14, and a projected budget of \$365,000 in FY15. Weather can have a significant impact on the revenues at the golf course, thus the fluctuations. Starting in January of 2004, the City began to realize the revenue from all golf cart rentals, and also the entire eighteen holes.

The golf course has constructed cart paths in critical areas of the course. This was funded by private contributions and from land sales on adjacent golf course property. Also, six years ago the City worked with Sevier County to construct a sign visible from the freeway, advertising to the traveling public that the golf course is open to the general public and advertising the services available at the course at a cost of \$45,000. A club house addition was constructed during the last fiscal year at a cost of approximately \$208,000. This will and has afforded the golf course the ability to host more and better events. Grill and beer sales also enhance the revenues of the Golf Course. Mowers and golf carts always need to be serviced and kept up-to-date, and recreation and PAR tax funds have helped to make these purchases as needed.

- **Other Revenues of Concern:** Building Permits significantly decreased with the slowing economy. However, with the Sevier Valley Hospital addition, this revenue has recovered nicely in FY2013. It is anticipated to generate approximately \$50,000 per year at this time.
- Investment income has also taken a severe hit with very low interest rates. This is also a contributing factor in the tough budget decisions that have been made in prior years.

GENERAL FUND

Expenditures

Following is a brief summary which highlights noteworthy changes in the operation of departments:

- **Wages, Health Insurance and Retirement Benefits:**

As shown in the history of certain departmental budgets, the salaries and wages of certain departments have been decreased due to reduction in force lay-offs that were implemented during FY11 and FY12 due to the economic slow-down. Eight full-time employees were either not replaced or laid off as a reduction in force. Also, significant cuts in operational funds were budgeted for in FY11 and FY12. With the economy recovering and improving, many of the cuts have since been restored as revenue increases have allowed.

The Mayor is proposing an across the board \$1,200 per employee (full-time employees) cost of living increase. This amounts to approximately \$43,200 in increases, and will increase benefits by approximately \$15,000.

Three years ago the City's health coverage changed from a traditional plan to a High Deductible Health Plan, and incorporated a Health Savings Account as part of that plan. For the new fiscal year, the Affordable Care Act must be followed. By following the ACA, the increase for this coming year is 2.01%. This rate increase will result in an average per employee increase of \$22 per month, or \$266 per year. This amounts to an increase of about \$8,000 per year. The HSA contribution will remain at \$1,800 per employee per year.

For **dental insurance**, a "direct reimbursement plan" was implemented fourteen years ago. This is a self insurance plan and the City is anticipating reserves in the amount of approximately \$68,000 after fourteen years. We are proposing that this plan be continued and funded at the same level as FY2014. Staff will continue to administer the plan. Obviously, having no rate increases or minimal rate increases was one of the goals of the self insurance concept when it was implemented, and we are pleased with the results of the plan in minimizing rate increases that were inherent with an insurance carrier. Thus far in fourteen years, only twice has the rate been increased, and then by only a total of \$10 per month.

The **vision plan** cost \$20 per month per employee, or a total of about \$9,120 annually. This plan is also a self insured direct reimbursement plan like the dental plan. We anticipate reserves in the amount of approximately \$28,000. Again, we are very pleased with the results of this plan, and propose its continuation.

Retirement benefits were funded at 14.65% for public employees for many many years (police is addressed below under police department). The legislature

implemented a new law for the State Retirement System for new employees (both public employees and public safety employees). The retirement percentage for new public employees (Tier II) is 10%. However, an actuarial amortization percentage is also applied to help fund current Tier 1 employees, making the effective percentage 18.47%.

For current Tier I public employees, the rate has increased from 13.77% three years ago, 16.04% two years ago, 17.29% for the current fiscal year, and to 18.47% for FY2015, an increase of 1.18%. Under the laws of the State, it is the City's responsibility to pay for Utah State Retirement benefits.

- **Economic Development:** The 4th of July expenses are found in this budget and have increased from when IDI operated the celebration. This budget is where the City sponsors events and advertises with the local press and radio. In the last fiscal year, the City drastically reduced its sponsorship of events and advertising. The question of "does this event really bring in a significant amount of people to our city" is being posed with each event. Events that do create economic activity are being funded, while those that do not have been dropped, as a result of cut-backs needed to balance the budget. A continued donation to the food bank is also being proposed in the amount of \$3,800. Also, the City's Sesquicentennial celebration is also shown as part of this budget. A list of sponsored events and advertising is shown on page 9 of this document.
- **Police Department:** Officer's salaries were significantly increased several years ago as a result of a compensation study (2008/2009). A few promotions and adjustments were also given as part of last year's budget. It has been important for this department to stay competitive with other like agencies and local departments in order to maintain morale and to keep the force we have in place.

An additional officer will be hired for the upcoming year. A school resource officer is shown in this budget which will be 80% funded by the School District. This officer will be a school resource officer to help provide safety and stability to Richfield schools.

Another issue in the police department is retirement. The retirement percentage has increased **significantly** over the past several years. Six years ago, we funded an increase from 22.61% to 24.91%. Five years ago we funded an increase from 24.91% to 25.90%. Four years ago we funded an increase from 25.90% to 28.82%. Three years ago the percentage stayed the same. Two years ago we funded an increase from 28.82% to 33.65%. Last year we funded an increase from 33.65% to 34.17%. For the upcoming fiscal year, this rate has again increased to 35.71%. These increases tend to become unsustainable, and that is why the legislature changed the retirement system. Any new public safety employees will have their State Retirement funded at 23.46%, and 11.35% of this is a Tier 1 actuarial amortization percentage used to fund Tier 1 officers, and also with an increase in years of service to 25 years. Included in the supplemental information section are the URS rates for both Tier 1 (current employees hired before July 1, 2011), and Tier 2 (new hires after June 30, 2011).

The Central Utah Task Force continues to need annual funding for drug enforcement. The funding for the Task Force is projected to be about the same as last year, at about \$27,500 for FY15.

Dispatch services also seem to continually rise as the State of Utah puts a larger burden upon municipalities to carry the load. Of the \$101,500 increase in dispatch services four years ago, counties and cities bear 1/3 of the cost. For FY15 we are anticipating that the City's share will remain at about \$50,000. Fuel costs are also on the rise. Wild swings in fuel costs make budgeting hard to predict. We hope that markets will stabilize. We have left fuel costs at the current level of \$44,000 per year.

New vehicles need to be kept up-to-date, as we need to stay on top of our equipment for safety and liability purposes. We propose to purchase three replacement police vehicles this year through the capital improvement fund (funds that have already been set aside or will be set aside). One of the cars is part of the school resource officer agreement, and the School District will be paying for the car over five years. The acquisition of police vehicles continues to be a major concern as we move forward in a difficult economy, as we really need to continue to purchase two cars per year to stay current. Funding in the future for cars is not available after this year, and will be a major budgetary item in coming years.

- **Fire Department:** Six years ago we funded an increase of \$60 in compensation for the firemen who continue to sacrifice their time to serve the community. Additionally, we provided them with group term life insurance and accidental death and dismemberment benefits. The cost of these two benefits annually is approximately \$23,500. Funding for ongoing replacement of turnout gear and routine small equipment needs are covered in the operating budget of the fire department.

In March of 2011 the City applied for a Community Impact Board loan/grant to construct a new fire department building. A grant of \$1,495,000 was approved, along with a loan of \$805,000. The terms are for thirty years at zero percent interest. This will require annual payments of approximately \$27,000 per year, of which one half will be paid by Sevier County. Therefore, starting in FY2014, the City began budgeting for a payment of \$13,500 annually. This will be a Municipal

Building Authority Bond Issue and the rental payment will be paid to the MBA.

The fire department is requesting funds for the purchase of a new fire truck, equipped. The estimated cost of the truck is approximately \$600,000. The City intends to approach the Community Impact Board for a grant / loan. The hope is that the loan payment will be \$20,000 per year for ten years, keeping our annual obligation at the same level as the existing ladder truck has been.

Also, maintenance and utility costs have increased due to a larger facility to heat and maintain. Safety requirements from OSHA have also needed to be addressed in our budgeting.

- **Building Inspection/Code Enforcement:** As part of the budget for the upcoming fiscal year, code enforcement will be administered by our building inspector. The purpose of code enforcement is to encourage the public to clean up and beautify their properties, so as to be good neighbors and rectify public nuisances. Violations are not criminal in nature, but fines can be incurred by violators. Management believes that this program has been helpful to the community in our efforts to clean up the City and accomplish our mission. It is notable that several other communities such as St. George, Hurricane, and others on the Wasatch Front are serious about code enforcement, especially with many bank owned properties that need to be maintained.
- **Streets and Public Improvements / Class C Road Funds:** These budgets account for street maintenance and include the re-asphalting of existing roads in poor condition, chip and slurry seals, working on drainage projects, trying to effectively control weeds on public right-of-ways through spraying and mowing, and removing additional large menacing trees on public right-of-ways. Grading of the dirt shoulders may require large amounts of road base material to prevent dirty and muddy conditions, and the complaints associated therewith. However, because road and highway funding has decreased, and because of the current debt obligations, maintenance of the streets has been difficult.

A bridge project was funded by PCIB in the amount of \$475,000. This City's share of the project (that which was not grant) costs \$13,000 per year for 10 years. Also, the City was successful in its application with PCIB to fund College Avenue on the western edge of the City. This was a \$2,500,000 project. The financing package was \$1.5 million grant, and 1 million dollar loan. The loan portion of the project is also being paid with Class C road funds at \$100,000 per year. These two projects require bond payments this year in the amount of \$113,000 (shown as a line item in the "Class C budget on page 16).

The City applied for and was successful in its efforts to secure funds to complete the Downtown Main Street Enhancement project. This project was funded at \$1.88 million dollars. The terms were as follows: \$770,000 grant and \$770,000 loan, with the City providing an additional \$340,000. The \$340,000 came from land sales and left over RDA funds. This loan is paid for with Class C road funds at a cost of \$77,000 per year for ten years.

Thus, in total the City has committed \$190,000 per year in Class "C" funds for loans on the above projects. Maintenance, though very minimal because of funding shortages, needs to be continued and we recommend no further capital projects with Class "C" funding.

Main Street is swept at least twice each week with the City's street sweeper, and more if needed. The sweeper has been one of the better investments made by the City, and continued use of the sweeper will ensure a cleaner city, a well-maintained Main Street, and an improved image for our business district. Residential streets with curb and gutter are swept at-least twice per year.

We are recommending to continue the sidewalk replacement program this year at the level of \$10,000. The following policies will apply:

- a. This program is for existing homes (built before 7/1/99) that have deteriorated sidewalks or for existing homes that have not already placed sidewalk on their property. It is not intended for new home construction.
- b. This program will be on a first-come/first-serve basis until funds are depleted.
- c. The City will pay for up to 6 yards of concrete per property (12 yards for corner lots); it will be the responsibility of the property owner to provide the labor necessary to both remove existing deteriorated sidewalk and/or install the new sidewalk. The City will also pay for the engineering to ensure that the sidewalk is on grade.
- d. Specifications must be followed with regards to the finishing of the sidewalks. These specifications may be picked up at the City Office. Inspection will be provided by the City's Building Dept.

We were successful in our efforts to receive a "Safe Routes to School" sidewalk grant. This grant paid for new sidewalks on 300 West from 800 South to 500 North. The project was administered by UDOT and was constructed in the summer of 2012. This was a 100% grant.

We completed a slurry seal project in the summer of 2012 at a cost of approximately \$150,000.

In FY2015, the City has bid a \$500,000 chip seal project. This is a much needed project to help preserve pavement in several areas of town. We hope to continue to be able to fund significant projects going forward as funds will allow.

For FY 2013 and FY2014, the City re-constructed 100 East from 300 North to Center Street. This is part of the Small Urban Committee funding program of which the City is a part. This is a three phase project, with the next phase scheduled for 2015. The third phase is yet to be scheduled, but will likely be in 2020 or after. This is a federal aid project, with the total cost being about \$1.07 million, of which the City pays approximately \$70,000. These funds will be shown out of the capital improvement fund, and we will transfer the \$70,000 from general

fund to the capital improvement fund.

- **Airport:** Funding from the Community Impact Board has been obtained to help the City match the FAA on the Airport Expansion Project. Construction of the first phase of the project was completed during the current fiscal year. The Richfield Canal relocation is complete, as well as the Airport Road relocation portion of the project. Also, much of the earth work for the new runway was completed. Property has been acquired for additional runway protection zones. The total Airport Project will cost approximately 28 million dollars, of which the City's share is approximately \$1,159,000. The CIB approved an initial \$600,000 funding package with the following terms: 30 years with 0% interest. This payment calculates to be about \$22,000 per year to be funded through the Municipal Building Authority. A second bond from the CIB was secured during FY2014 and was needed because the FAA changed the City's funding from a 2.50% share to a 4.53% share. This put the City in the position of securing additional funds, and they were secured on the same terms as the first bond, in the amount of \$500,000. The General Fund will lease the land from the Building Authority in an amount sufficient to make the bond payments annually. The two payments total \$38,667 annually.

The current Airport Manager is scaling back his hour this year, which will require come personnel changes. This process will take place during the summer or fall.

The airport expansion means maintenance costs of the airport facility will increase. With significantly more property to maintain and keep mowed, we purchased a tractor and mower that are capable of handling our needs. This was addressed in the Capital Improvement Fund.

- **Library:** The City Council allowed the issue of building a new library to be voted upon in May of 2004. The issue failed, and thus it appears that the library will continue to function in the existing facility for the foreseeable future. The Council funded the remodel of the basement as well as the main floor at a total cost of approximately \$275,000. New restrooms, sheet rock, carpet and a handicap ramp were part of the downstairs project. The upstairs remodel included high ceilings, new windows, new carpet, a new checkout area and paint. Also, in FY11, a new roof was installed on the Library at a cost of \$29,598. The Friends of the Library contributed \$10,000 towards this project, a Rural Development Grant was secured in the amount of \$9,950, and the City paid the balance of the project (\$9,648). This was a great shared project which will allow the Carnegie Library to be one of the "Jewels of the City" because of its historical significance.

The Librarian is asking for additional funding for temporary help in order to keep the library open for more hours. This will require funding in the amount of approximately \$4,000.

Also, additional funds for books and audio-visual have been included as part of this budget.

- **Cemetery:** A new section of cemetery was opened in the spring of 2005. Road asphalt and improvements cost about \$31,000 and were completed before Memorial Day of FY05. Five years ago, \$140,000 was put into the Capital Improvement Fund to be used for road overlays and to prepare a new section in the cemetery for development. This project has been completed and included the sprinkler system, trees and grass portion of the project, and the road improvements. The Council determined that any funds left over were to be used to help order the Veteran's Memorial granite. The Memorial was completed and dedicated on Memorial Day of 2013. In order to complete the construction of the Memorial, recreation tax funds were used as donations were not sufficient to complete the project.

During the current fiscal year, our Golf Course Director has been helping to resolve maintenance and watering issues at the cemetery. Funds were expended to try to resolve those issues, and hopefully in the coming year will prove to improve the grass and maintenance at the cemetery. Perpetual Care funds have been transferred to the general fund to pay for those improvements in the amount of \$11,478.

- **Parks:** The park's budget includes one full-time maintenance employee, our parks superintendent Karl Anderson. He is very efficient in managing the maintenance of the parks facilities. The Centennial Park facility has increased the maintenance costs for this department, as well as the baseball complex located at Snow College. This budget was also cut for FY11 as we have asked our employees to do more with less. Maintenance includes mowing, tree trimming, sprinkler systems, fencing, roof repairs on pavilions, fertilizer and chemicals, lighting of the parks and ball fields, preparation and conditioning of the ball fields for games, flag repairs, etc. This budget will account for the actual maintenance and preparation of park facilities, while recreation related items such as referees, balls, nets, etc. are found in the recreation budget.

A major issue will be the reconstruction of certain roads and facilities at the Centennial Park. However, this issue will be handled with recreation tax and PAR tax revenues and should not increase the parks maintenance budget.

- **Golf Course:** Golf course revenues have continued to increase but dipped the last few years due to weather related issues and the economy. These revenues seem to be on the increase again, partly from fee increases and partly from a better economy. Part-time employee costs are an important issue because keeping employees from year to year is difficult with part-time employees. We are trying to be competitive in our part-time wages in order to retain key individuals. The ACA will make the usage of part-time help difficult as we move forward. This budget was trimmed significantly due to funding issues four years ago as well. Two full-time employees were cut, and made part-time. Since that time, one of those employees has been put back as a full time employee. As part of the reorganization of our recreation department, Kris Abegglen (our golf professional) is being asked to take over the parks and recreation position. In doing this

reorganization, we are now adding the greens-keeper position as a full time position, and will be a part of this the upcoming FY2015 budget.

A club house addition was approved by the City Council. This project began in the spring of 2012, and was completed in October 2012. This addition gives the golf course the ability to adequately handle events and allow for additional concession sales, which have helped boost revenue. The Council also approved the sale of beer at the golf course, while banning carry-on alcohol. This also significantly boosted revenue, and has proven to help reduce liability by controlling the consumption of alcoholic beverages. Also, rate increases went into effect in July 2013 which also helps increase revenue.

- **Swimming Pool:** With an aging pool facility, maintenance has been an issue. The roof problem was addressed a few years ago through the capital improvement fund, but problems still exist. An air handling system was installed to help with air temperature and humidity at a cost of over \$80,000. Also, a lighting project and heating / air-conditioning system was installed three years ago. Repair of stucco on the building exterior, and chemical treatment equipment upgrades need to be continually addressed as priorities dictate. During the current fiscal year, we have incurred significant repairs to the aging equipment and have a significant budget overrun.

Also, labor costs are always an issue in this department. The law requires that lifeguards be on the deck at all times. Revenue at the pool remains fairly flat. The purchase of a rock climbing wall was approved with the hope of attracting more patrons. The deficit of this facility approaches \$240,000. This facility will always be in a deficit situation for the City, and the council will have to continue to decide at what level it is willing fund the program.

As part of a swimming pool / recreation center feasibility study, the Council will be looking at different options going forward as to whether to continue to band-aid this facility, or whether to allow the public a vote to invest in a new facility, with more amenities. This will certainly be an important issue during the upcoming fiscal year.

- **Recreation:** Again, recreation is separated from the parks department. The full-time director's salary, Kris Abegglen, is in the recreation budget, as well as the recreation supervisor. The cost of running all of the City recreation programs such as girls softball, youth soccer, youth and adult basketball, youth and adult flag football, Junior Cats Football, etc. are budgeted here. As noted in the revenue section, these programs cover their costs with a small surplus. Also, the costs of lesser known programs are reflected in this budget and include the Turkey Trot, 10K run, 2-ball basketball shoot, gymnastics, clinics, summer programs (arts and crafts, fly-tying, kick ball, etc.), and skate competitions.

The recreation program is being subsidized by taxes in the amount of approximately \$173,000. With the hiring of our new director, we hope to better address employee manpower in this area.

- **.10 Sales Tax for Recreation and Culture (PAR Tax):** The City Council, as discussed earlier in this narrative, allowed the public to vote on adopting a .10% increase in the sales tax rate. This tax passed, and will generate approximately \$219,000, and by statute must be used to fund recreational and cultural type activities. The idea here was that if the economy continued to slip, the swimming pool and recreational activities would continue to be an area that would be cut. If the community was truly behind these activities, they would support the passage of this sales tax. Obviously, the community was behind the passage of this tax and they want recreational programs and facilities to remain open and viable. We are forecasting a 4.5% increase for FY2015, which will generate \$225,570.
- **Transfers:** The transfers shown in the 2013/2014 budget to the capital improvement fund are for recreation tax improvements in the amount of \$82,176, and for the debt service fund for the business park bond payments in the amount of \$45,892, \$219,000 for the PAR Tax, \$75,000 for police vehicles and equipment, and \$73,628 for the 100 East Street Improvement Project.

Also, the following transfers are being proposed for the 2014/2015 fiscal year: 1) \$84,200 for recreation tax improvements; 2) \$45,892 for business park bond payments; and 3) \$225,570 PAR Tax. The total of the above transfers is \$355,662.

SPECIAL REVENUE FUNDS

- **Building Authority Fund:** The Building Authority constructed the eighteen-hole golf course in Richfield. Richfield City has transferred to the Authority all golf course property that it owns. The Authority leases the golf course back to Richfield City for its operation. The City's lease payment will be equal to the bond payment and trustee fees. The Authority will then use those funds to make its bond payment and trustee fee payment. The income and expense associated with this bond payment is estimated to be \$112,000 (funded with recreation tax monies) for FY2015. Construction of the course began in May of 2001 and ran through the summer of 2003. The construction costs were accounted for in the capital improvement fund. The first bond payment was in July 2003 (FY04).

The Building Authority agreed to sell property to Jorgensen's adjacent to the golf course at the appraised value of \$160,000. \$60,000 of the proceeds from the sale was transferred to the Capital Improvement Fund for cemetery development, and \$100,000 was also transferred to the Capital Improvement Fund for golf course improvements, especially cart paths and practice facilities.

The Building Authority received a loan/grant from the Community Impact Board for the purpose of making additional downtown parking improvements and adding-on to the current City Office Complex. These improvements are being paid for by a lease agreement with the MBA and Richfield City to pay amounts sufficient to meet all bond obligations and trustee fees. The cost of the parking improvements was approximately \$738,000, and the cost of the City Office addition was approximately \$312,000, and both projects were completed in the fall of 2003. Improvements at the City Office Complex included new office space for recreation, police and administration. It was anticipated that this would accommodate the City for 10 to 15 years, depending upon the growth of the City. For FY2015, total bond payments will be made in the amount of approximately \$25,075.

The Airport Improvement Project is also being funded through the Building Authority. A loan of \$659,000 at zero percent for thirty years was approved by the PCIB. The proceeds of the loan will be used to pay for the City's share of the Airport Project. 95% of the funding will be paid by the Federal Aviation Administration, and the other 2.50% will be paid for by the State of Utah, Division of Aeronautics. The project is being phased over two to three years, depending upon the availability of Federal funds. Creamer and Noble out of St. George, Utah are the engineers on the Project. For FY2015, the second bond payment will be made in the amount of \$22,000.

Unfortunately, the Federal Government changed the rules part way through the Airport Project and increased the local participation percentage from 2.50% to 4.73%. This significantly increased the City's cost in the project. The City went back to the CIB for supplemental funding, and received another \$500,000 on the same terms as the original loan. Thus, an additional payment of \$16,667 will be required. As part of the \$500,000, the City made arrangements to be able to construct an Airport Terminal. This would have been a separate issue anyway, so funding it as part of that loan made good sense.

As discussed earlier in this narrative, a new Fire Department Building has been funded through the Building Authority, and payments will be shared by Richfield City and Sevier County at a cost of \$13,500 for each entity. Construction of this facility began in the March of 2012, and the facility was completed in January of 2013. The FY2015 bond payment will be made in the amount of \$27,000.

DEBT SERVICE FUNDS

- **Special Assessments Fund:** This fund pays for the bond obligations associated with any special improvement districts created by the City. Currently the City has no more bond payments left on the 1998 Main Street Project or the 5th West SID Project. Only a few accounts receivable are left to collect on, and the property is the security on the receivables.

- **Business Park:** During FY09, the Richfield City Council made the decision to construct a new business park facility to help encourage business development in the area. Property (approximately 80 acres) was purchased from Hal Gunn in the amount of \$800,000 which included both above ground and underground water rights. The water rights amounted to an estimated \$200,000 of the total purchase price. Option agreements were signed with Mr. Gunn on additional land to the east, as well as with Mr. Nelson to the south and east of the original property purchase.

A \$600,000 sales tax revenue bond was signed and the proceeds thereof used to make improvements on the west side of the property, including water, power, gas, phone, roads, curb and gutter. The City entered into a contract with FEDEX for five years at \$6,000 per month to lease property on the south and west end of the park for their truck parking needs. These lease proceeds were to be used to help pay for the cost of the improvements, as well as help pay for land. Two additional five year lease terms were also part of the deal, at the option of FEDEX.

However, because of a change in FEDEX management and possibly because of economic conditions, FEDEX requested that the City allow them to dissolve their lease. A compromise was reached for a buyout of the remaining years of the lease for \$200,000. The lease expired at the end of January, 2011. The proceeds of the lease were used to pay-off Mr. Gunn for his property. Also, regarding Mr. Gunn, most of the water rights were sold back to him for a reduction of the loan. Thus, with a final payment in April of 2011, Mr. Gunn has been paid off and the land is all titled to Richfield City. However, the sales tax revenue bond is still an obligation of the City. As stated earlier in this narrative, property tax revenues in the amount of \$29,065 per year are being transferred into the Debt Service Fund to help pay the sales tax revenue bond. The balance of the payments will have to be made from sales tax revenues and transferred to this fund sufficient to make the payments, currently estimated to be an additional \$16,000. However, any proceeds from lot sales will also be used to defease debt related to the project. During the prior fiscal year, Hardinger Trucking purchased a lot for \$70,000, the proceeds of which helped with the debt payments. Also, for FY2015, EC Source's rental of property is estimated to be about \$39,600, and those proceeds will also help pay down the debt.

CAPITAL IMPROVEMENT FUND

- Improvements completed during the 2013/2014 fiscal year include airport project construction, purchasing a new police vehicle, the purchase of a new backhoe, 100 East Street improvements, Snow College to Rotary Park bike path extension, and several smaller parks and recreation projects.

A detailed breakdown of capital improvement funds can be found on page 34 of this document. Also, a proposed use of PAR tax and Recreation Tax funds has been developed by our new recreation director. It is a three year plan showing

how he intends to spend these funds in a manner that will keep our current maintenance needs in place, make repairs to the 21st Century Park, and move us forward into the future.

WATER FUND

- Revenues are estimated at \$977,000 for FY 2015, while expenses are estimated at \$929,613, leaving net income of \$47,387. However, with that net income the City must pay bond principal payments of \$224,651, and equipment purchases of \$25,000. Depreciation is a non cash expense, thus leaving this fund in basically a break-even position for cash flow. During FY 2005, the base usage rate was decreased from 10,000 gallons to 4,000 gallons per month in order to generate the extra revenue needed to pay for the water improvements associated with water meter reading equipment and other improvements.

During FY2006, the City Council determined to install a 72" diameter pipe from the Sevier Valley Canal to the LDS Church located on 500 East (known as the Cottonwood Flood Channel). This was a safety issue for the City and the Council felt it prudent to make this project happen. The total cost of the project was approximately \$150,000, of which \$54,800 was paid for by the developer and property owners. Each land owner paid a pro-rata share based upon the flood channel footage at the time of project. The City's share was paid out of this fund because all bonded indebtedness and maintenance of the detention basin and flood channel has always been handled through the water fund as part of the rate structure.

Also during the 2004 fiscal year, the City Council determined to construct a new water tank, add to and improve the distribution system, and drill a new well to help relieve some of the pressure on the City's water system during the high use months of June through August. The cost of this project was \$2,700,000. This project was completed in the fall of FY2005. Additionally, land near the City's existing 3.65 million gallon water tank was purchased by the City. The cost of that land was \$60,000.

Also, the City must meet certain obligations with regards to system vulnerability. We have taken a proactive approach to this and have completed most of the high risk and high priority items.

During the last fiscal year, the City Council authorized the purchase of approximately fifty underground water shares for \$350,000. These funds had been accumulated over the course of several years from impact fees. It takes approximately .91 acre foot of underground water for one ERC (equivalent residential connection). The City is in need of water rights in order to continue to grow.

As a result of a system survey by Central Utah Health Department under the Utah Safe Drinking Water Department, the City has determined that the old water tank located west of the City was unsafe and deteriorated to the point of needing replacement. The City applied for and received funding from the Community Impact Board in the amount of 1.25 million dollars. The new tank improvement and distribution mains were installed in the fall and winter of the FY12, and the project is now complete. Additional funds were left from the loan, and the City received authorization to use those funds to refurbish the existing 3.65 million gallon metal water tank. The ceiling of the tank was in need of sandblasting and re-painting on the interior. Also, the cathodic protection system needed some repairs. This project was completed in the winter months of 2013 and is now complete. The loan payment for these improvements will be made over 25 years, at variable annual payments ranging from \$20,000 in the early years to \$60,000 in the later years.

User fees were, as mentioned above, increased as follows in order to complete the above projects (excluding the new water tank explained in the previous paragraph) and acquisitions, and meet the debt service needs of the City:

Base rate - residential) \$17.50 for 4,000 gallons; Base rate - commercial - those with 1 ½ inch or larger water meters) \$35.00 for 4,000 gallons; the next 6,000 gallons @ 50¢ per thousand; the next 10,000 gallons @ 60¢ per thousand gallons; the next 20,000 gallons @ 70¢ and all usage thereafter @ 80¢. These increases generate sufficient funds to make the debt service payments on loan obligations, and fund some of the additional maintenance and needs required. As shown above, this fund is basically in a break-even financial position at this point in time.

During FY13, the city updated its water conservation plan to comply with State law. Rotational replacement of older water meters and installation of new meters in City owned properties that have not heretofore been metered have also been priorities. A future project that will likely take place this year is the relocation of what is known as the "Industrial Park Water Well". This water well is adjacent to the airport and will need to be relocated as part of the airport project. This relocation will be to the south and east area of the City's new Business Park. The cost of the relocation will be funded and paid for by FAA, thus the City's contribution will only be 4.53%.

SEWER FUND

- In July 1999 the Council made a permanent rate change of \$7, with a \$3 discount for those who qualify for the circuit breaker tax program. The increase in revenue from this rate change is approximately \$200,000 per year. These funds are used to pay for a \$4,000,000 loan from DEQ for the replacement and upgrade of the sewer collection system of Richfield. The lines to be replaced were prioritized by Jones and Demille Engineering with the advice of the public works staff.

During FY09, the City bonded for 3.75 million dollars to construct major trunk lines in the northeast portion of the City as well as in the southwest portion of the City to allow for growth, and will do away with three antiquated sewer pump stations. Also, much of the older and dilapidated sewer lines in the City have been replaced as part of this project. Sewer rates were increased in order to fund this project by \$4.00 per month per connection. This raised approximately \$120,000 per year to make the bond payments. Also, the 1983 sewer payments will be coming off after 2014, and those funds will then be used to help defease the bond obligation of this project. The improvements were completed as of April 2012.

For FY 2015, revenue is projected at \$1,016,000, while total expenses are projected at \$1,061,354. This leaves net loss of \$45,354. However, bond principal payments of \$320,475 and capital asset acquisitions of \$15,000 are anticipated during the year. Taking depreciation into consideration, this leaves this fund with a deficit of approximately \$35,000 for this 2013/14 fiscal year.

REFUSE COLLECTION FUND

- This fund accounts for the collection of garbage within Richfield City limits. The total charges budgeted are \$252,000. Expenses include hauling the refuse, collection, and billing, which total \$249,600. Fuel costs have an effect on the expense associated with hauling refuse to the landfill. The residential rate for refuse collection is \$9.25 per month with an additional cost of \$2.50 per additional container.

LANDFILL FUND

- This fund accounts for the cost of operating the landfill (a Sevier County function). Richfield City collects the fee for Sevier County along with a 25¢ administrative collection fee. The City remits the collections to the County as billed by them on a monthly basis. The landfill residential rate is \$5.50 per month.

PERPETUAL CARE FUND

- This fund accounts for the perpetual care fees collected by the City. These fees are placed in a perpetual care fund to earn interest. The interest proceeds are transferred to the General Fund to help defray part of the cost of operating the cemetery. For FY 2015, we have estimated \$700 in interest revenue and \$7,000 in perpetual care revenue. \$11,748 is shown as a transfer out to the General Fund, as described in the cemetery section of this narrative.

Perpetual care principal should not be touched or used except for certain improvements such as additional cemetery development. Several years ago the Richfield City Council has opted to use much of the perpetual care principal for developing new cemetery spaces, developing new roads within the cemetery, constructing fence along the north side of the property, and to help construct a new maintenance facility.

Summary

We hope that this brief narrative of the budget for the 2014/2015 fiscal year will be helpful for those using this budget document to interpret the needs, demands and requests of the various departments of the City. Again, our goal is to provide quality governmental services to the residents of Richfield City, and meet their needs with regards to public safety, public improvements (roads, irrigation, cemetery, airport, etc.), recreational opportunities, community and economic development, library services, water, sewer, and all other needs of citizens.

We hope to accomplish this goal with efficiency and a high level of quality, and accountability on behalf of our employees. The demands that continue to flow before the City Council seem to be endless, and funds are never sufficient to satisfy all those who approach local government. It has become apparent that the public expects more for their dollar from government. It is our goal and mission to provide that service. We will continue to do our best to allocate our resources in those areas most demanded by the public at large.

Respectfully submitted,

David C. Ogden

Mike Langston

Matthew Creamer

David C. Ogden
Richfield City Mayor

Mike Langston
Finance Director

Matthew Creamer
City Manager

GENERAL

FUND

BUDGET

RICHFIELD CITY CORPORATION

OPERATING BUDGET

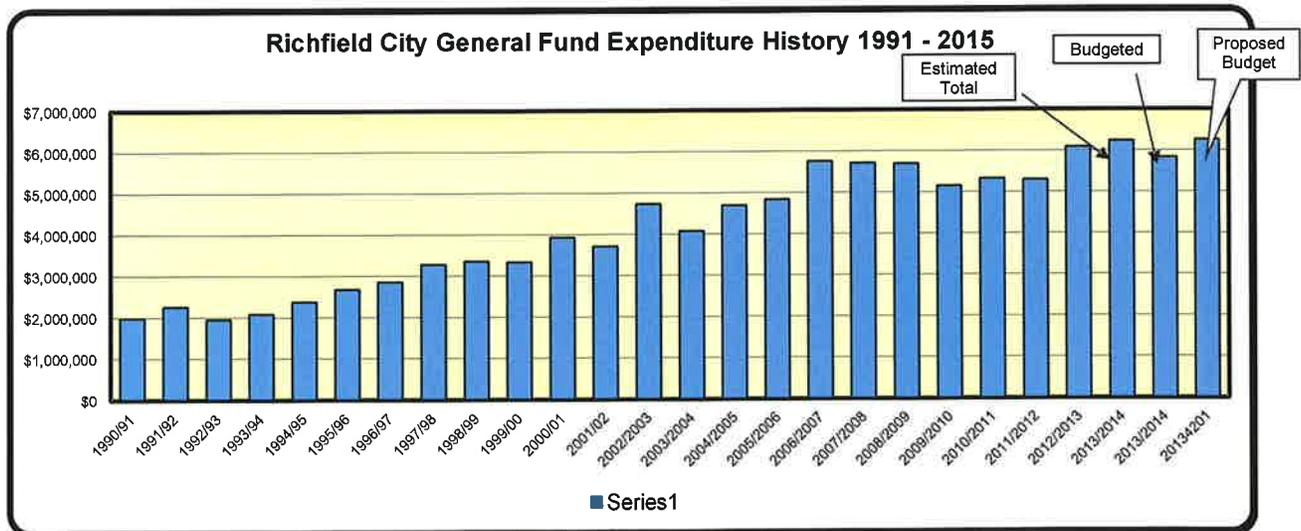
GENERAL FUND DEPARTMENT: REVENUES	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Estimated Total	2013/14 Adopted Budget	2014/15 Proposed Budget
3100 - TAXES						
3110 - General Property Taxes	\$456,013	\$461,031	\$469,238	\$459,971	\$459,971	\$476,943
3115 - General Recreation Property Taxes	\$182,124	\$184,128	\$187,406	\$183,705	\$183,705	\$190,483
3120 - Prior Year's Taxes	\$22,205	\$23,310	\$24,251	\$24,965	\$15,364	\$15,364
3125 - Prior Year's Recreation Taxes	\$8,868	\$9,309	\$9,685	\$9,971	\$6,136	\$6,136
3130 - General Sales Tax	\$1,547,339	\$1,655,562	\$1,726,830	\$1,868,000	\$1,756,384	\$1,942,720
3131 - Highways Sales Tax	\$519,195	\$539,456	\$563,166	\$643,000	\$571,650	\$668,720
3132 - Recreation Sales Tax	\$26,628	\$178,960	\$186,424	\$214,000	\$190,550	\$222,560
3140 - Municipal Energy Taxes	\$236,627	\$260,640	\$248,511	\$248,000	\$260,000	\$260,000
3142 - Cable TV Franchise Taxes	\$16,740	\$16,780	\$17,126	\$17,000	\$16,500	\$17,000
3145 - Communications Revenue Taxes	\$113,203	\$120,016	\$115,649	\$116,000	\$120,000	\$116,000
3150 - Local Transient Room Tax	\$62,979	\$67,461	\$75,868	\$75,000	\$68,000	\$75,000
3205 - Motor Vehicle Fee Income	\$66,941	\$62,341	\$61,660	\$63,000	\$63,000	\$63,000
3206 - Motor Vehicle Recreation Fee Income	\$26,735	\$24,898	\$24,626	\$25,500	\$25,500	\$25,500
Total	\$3,285,597	\$3,603,892	\$3,710,440	\$3,948,112	\$3,736,760	\$4,079,426
3200 - LICENSES & PERMITS						
3210 - Business Licenses	\$49,343	\$49,376	\$49,445	\$51,000	\$50,000	\$50,000
3220 - Building Permit Fees	\$39,242	\$28,972	\$149,923	\$66,000	\$50,000	\$40,000
3225 - Animal License	\$3,916	\$3,522	\$3,807	\$3,113	\$3,500	\$6,000
3226 - Animal Shelter Fees	\$25	\$45	\$120	\$50	\$100	\$100
3227 - Planning and Zoning Fees	\$7,556	\$4,393	\$1,396	\$10,000	\$1,000	\$1,000
Total	\$100,082	\$86,308	\$204,691	\$130,163	\$104,600	\$97,100
3300 - INTERGOVERNMENTAL						
3340 - Airport Fuel Tax	\$7,004	\$2,450	\$3,385	\$3,000	\$3,000	\$3,000
3341 - CDBG	\$387,312	\$0	\$0	\$190,000	\$250,000	\$0
3343 - Federal P.D. Grants	\$18,239	\$7,089	\$17,569	\$13,500	\$0	\$0
3344 - Library Grants	\$15,136	\$5,235	\$147,728	\$10,373	\$0	\$0
3348 - Other Grants	\$0	\$9,120	\$5,813	\$0	\$0	\$0
3349 - Fire Dept. Grants	\$0	\$0	\$3,050	\$14,476	\$0	\$0
3356 - Class "C" Road Funds	\$302,212	\$313,788	\$326,795	\$326,000	\$315,000	\$326,000
3358 - State Liquor Funds	\$9,136	\$12,180	\$13,447	\$12,917	\$13,500	\$13,000
3370 - School District Reimbursement	\$0	\$0	\$0	\$0	\$0	\$71,000
3370 - County Fires	\$75,127	\$80,097	\$76,165	\$86,840	\$87,580	\$88,000
3380 - Justice Court Reimbursement	\$20,306	\$33,756	\$37,791	\$36,000	\$36,000	\$36,000
Total	\$834,472	\$463,715	\$631,743	\$693,106	\$705,080	\$537,000

3400 - CHARGES FOR SERVICES						
3425 - Sewer Administration Income	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000
3426 - Water Administration Income	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000
3430 - Youth Court Revenue	\$440	\$785	\$1,256	\$800	\$500	\$750
3443 - Airport Gasoline Sales	\$331,730	\$383,500	\$358,068	\$330,000	\$320,000	\$335,000
3446 - Fire Dept. Services	\$0	\$4,670	\$7,879	\$6,000	\$5,000	\$5,000
3447 - Transportation Impact Fees	\$0	\$0	\$0	\$0	\$0	\$0
3460 - Burial Rights	\$9,400	\$7,419	\$11,144	\$10,000	\$10,000	\$10,000
3469 - Irrigation Fees	\$6,480	\$6,040	\$5,760	\$5,400	\$5,700	\$5,700
3470 - Cemetery Burial Fees	\$14,675	\$13,625	\$24,625	\$15,000	\$15,000	\$15,000
3471 - Golf Course Revenue (net)	\$319,412	\$335,057	\$351,991	\$360,000	\$380,000	\$365,000
3472 - Swimming Pool Revenue (net)	\$60,357	\$67,881	\$59,984	\$60,000	\$66,000	\$64,000
3490 - Basketball Revenues	\$17,714	\$16,487	\$15,875	\$16,000	\$16,000	\$16,000
3491 - Park Rental	\$2,750	\$2,545	\$2,427	\$2,500	\$2,500	\$2,500
3492 - Softball Revenues	\$33,522	\$34,953	\$31,698	\$33,000	\$33,000	\$33,000
3494 - Recreation Program Fees	\$58,509	\$62,811	\$54,860	\$64,000	\$64,000	\$64,000
Total	\$1,134,989	\$1,215,773	\$1,205,567	\$1,182,700	\$1,197,700	\$1,195,950
3500 - FINES & FORFIETURES						
3512 - Library Fines	\$4,197	\$4,733	\$4,809	\$4,000	\$4,500	\$4,500
3513 - Library Memberships	\$2,379	\$2,494	\$1,666	\$0	\$0	\$0
3514 - Other Library Income	\$0	\$471	\$1,066	\$1,250	\$500	\$1,000
Total	\$6,576	\$7,698	\$7,541	\$5,250	\$5,000	\$5,500
3600 - MISCELLANEOUS REVENUE						
3610 - Interest Income	\$21,599	\$23,214	\$17,108	\$17,000	\$19,000	\$16,000
3615 - Hanger Rental & Leases	\$18,184	\$18,519	\$18,877	\$19,330	\$18,500	\$19,000
3620 - Building Rental	\$4,508	\$7,295	\$3,450	\$7,378	\$8,000	\$3,700
3625 - Independence Day Revenues	\$5,207	\$1,375	\$2,384	\$2,000	\$2,000	\$2,000
3630 - Special Events - Sesquicentennial	\$0	\$0	\$0	\$20,000	\$0	\$12,000
3635 - Family Conference Revenue	\$0	\$0	\$0	\$0	\$0	\$0
3650 - Sale Of Materials & Service, Land	\$508	\$80	\$2,715	\$243,415	\$0	\$0
3680 - Other Airport Revenue	\$14,972	\$7,805	\$10,250	\$10,000	\$7,500	\$10,000
3690 - Miscellaneous Revenue	\$22,522	\$18,417	\$21,053	\$26,000	\$19,118	\$23,000
3700 - Richfield History Book Sales	\$25	\$206	\$25	\$150	\$0	\$0
Total	\$87,525	\$76,911	\$75,862	\$345,273	\$74,118	\$85,700

3800 - CONTRIBUTIONS/TRANSFERS						
3825 - Contrib. From Private Sources	\$11,770	\$2,500	\$6,335	\$0	\$0	\$0
3880 - Transfers In	\$21,553	\$18,302	\$35,998	\$29,748	\$15,250	\$18,700
Total	\$33,323	\$20,802	\$42,333	\$29,748	\$15,250	\$18,700
TOTAL REVENUES	\$5,482,564	\$5,475,099	\$5,878,177	\$6,334,352	\$5,838,508	\$6,019,376
TOTAL EXPENDITURES (including transfers out)	\$5,324,938	\$5,294,421	\$6,093,600	\$6,236,917	\$5,838,508	\$6,256,408
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$157,626	\$180,678	(\$215,423)	\$97,435	\$0	(\$237,032)
BOND/LOAN PROCEEDS	\$0	\$0		\$0	\$0	\$0
ADD TO OR (USE OF) SURPLUS	\$157,626	\$180,678	(\$215,423)	\$97,435	\$0	(\$237,032)
BEGINNING OF YEAR FUND BALANCE	\$953,171	\$1,110,797	\$1,291,475	\$1,076,052	\$1,263,517	\$1,171,299
END OF YEAR FUND BALANCE	\$1,110,797	\$1,291,475	\$1,076,052	\$1,173,487	\$1,263,517	\$934,267

RICHFIELD CITY CORPORATION OPERATING BUDGET

"EXPENDITURES" TOTAL GENERAL FUND BUDGET	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Estimated Total	2013/14 Adopted Budget	2014/15 Proposed Budget
104200 Administrative Services	\$402,399	\$412,427	\$482,724	\$560,419	\$547,377	\$561,559
104800 Attorney	\$5,850	\$8,533	\$7,750	\$10,000	\$15,000	\$15,000
105000 Economic Development	\$501,219	\$114,578	\$102,525	\$323,485	\$354,650	\$118,600
105100 City Properties, Buildings	\$174,250	\$168,300	\$170,981	\$187,921	\$185,171	\$181,601
105200 Youth City Council	\$0	\$2,216	\$2,913	\$2,000	\$3,000	\$3,000
105400 Police	\$1,220,659	\$1,206,327	\$1,270,912	\$1,394,025	\$1,297,696	\$1,469,134
105500 Fire Department	\$155,196	\$152,330	\$173,681	\$222,951	\$199,478	\$202,213
105800 Building Inspection / Enforcement	\$75,732	\$70,244	\$83,463	\$96,889	\$88,998	\$90,435
105900 Irrigation Expense	\$31,595	\$31,788	\$41,720	\$36,174	\$35,797	\$38,286
106000 Streets & Public Improvements	\$444,521	\$519,915	\$792,477	\$496,732	\$517,011	\$854,490
106100 Class "C" Roads	\$276,612	\$257,129	\$401,073	\$284,010	\$315,000	\$372,759
106200 Shop Expenditures	\$26,739	\$20,175	\$25,423	\$31,384	\$29,653	\$31,436
106300 Airport Expenditures	\$367,101	\$387,906	\$393,139	\$445,060	\$407,835	\$442,701
106400 Library Expenditures	\$159,009	\$139,293	\$237,109	\$189,548	\$137,368	\$149,453
106500 Cemetery Expenditures	\$90,922	\$110,378	\$104,934	\$121,128	\$113,130	\$114,042
106600 Parks	\$163,061	\$170,463	\$166,378	\$173,750	\$161,156	\$171,549
106700 Golf Course	\$309,983	\$353,377	\$374,006	\$401,600	\$390,445	\$370,394
106800 Swimming Pool	\$221,653	\$247,136	\$284,589	\$306,000	\$279,847	\$302,004
106900 Recreation	\$229,950	\$234,119	\$232,586	\$245,763	\$248,969	\$286,118
107000 Senior Citizens	\$2,219	\$2,100	\$5,446	\$3,100	\$3,100	\$2,100
107200 Contin/Debt Service/Cap. Outlay	\$50,278	\$50,278	\$50,278	\$126,782	\$46,872	\$46,872
108000 Insurance	\$121,921	\$125,991	\$76,842	\$82,500	\$72,000	\$77,000
Total Expenses Before Transfers	\$5,030,869	\$4,785,003	\$5,480,949	\$5,741,221	\$5,449,553	\$5,900,746
108500 Transfers	\$294,069	\$509,418	\$612,651	\$495,696	\$388,955	\$355,662
TOTALS	\$5,324,938	\$5,294,421	\$6,093,600	\$6,236,917	\$5,838,508	\$6,256,408



RICHFIELD CITY CORPORATION

OPERATING BUDGET

ANALYSIS OF TRANSFERS IN (OUT) OF GENERAL FUND	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15
	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
Breakdown of Net Transfers:						
Transfers In:						
Landfill Fund	\$21,026	\$17,532	\$17,203	\$18,000	\$18,000	\$18,000
Water & Sewer Funds	\$0	\$0	\$0	\$0	\$0	\$0
Capital Projects - Police	\$0	\$0	\$0	\$0	\$0	\$0
UDAG Fund	\$0	\$0	\$0	\$0	\$0	\$0
SID Guarantee Fund	\$0	\$0	\$18,035	\$0	\$0	\$0
Cemetery Perpetual Care Fund	\$527	\$770	\$760	\$11,748	\$750	\$700
Total Transfers In	\$21,553	\$18,302	\$35,998	\$29,748	\$18,750	\$18,700
Transfers Out:						
Capital Projects - Fire Dept. Improvements	\$0	(\$10,000)	\$0	\$0	\$0	\$0
Capital Projects - Public Works	(\$20,000)	\$0	(\$10,000)	(\$73,628)	(\$70,000)	\$0
Capital Projects - Library Improvements	\$0	\$0	\$0	\$0	\$0	\$0
Capital Projects - GIS Mapping System	\$0	\$0	\$0	\$0	\$0	\$0
Capital Projects - Golf Improvements	\$0	(\$78,000)	(\$135,000)	\$0	\$0	\$0
Capital Projects - Airport Improvements	(\$20,000)	(\$75,000)	(\$15,000)	\$0	\$0	\$0
Capital Projects - PAR Tax	(\$26,628)	(\$178,960)	(\$186,424)	(\$219,000)	(\$190,550)	(\$225,570)
Capital Projects - Cemetery	\$0	\$0	\$0	\$0	\$0	\$0
Capital Projects - Police	(\$25,000)	(\$45,000)	(\$90,000)	(\$75,000)	(\$10,000)	\$0
Capital Projects - Trees	\$0	\$0	\$0	\$0	\$0	\$0
Capital Projects - Tennis Courts	\$0	\$0	\$0	\$0	\$0	\$0
Playground Equipment, Pavillion	\$0	\$0	\$0	\$0	\$0	\$0
Recreation Improvements	(\$173,376)	(\$77,392)	(\$89,335)	(\$82,176)	(\$72,513)	(\$84,200)
Swimming Pool Improvements	\$0	\$0	\$0	\$0	\$0	\$0
Downtown Enhancement Project	\$0	\$0	\$0	\$0	\$0	\$0
Stage, Pavilion, Veteran's Memorial	\$0	\$0	\$0	\$0	\$0	\$0
Other Funds	(\$29,065)	(\$45,065)	(\$86,892)	(\$45,892)	(\$45,892)	(\$45,892)
Total Transfers Out	(\$294,069)	(\$509,417)	(\$612,651)	(\$495,696)	(\$388,955)	(\$355,662)
NET OF TRANSFERS IN (OUT)	(\$272,516)	(\$491,115)	(\$576,653)	(\$465,948)	(\$370,205)	(\$336,962)

RICHFIELD CITY CORPORATION

OPERATING BUDGET

ADMINISTRATIVE DEPARTMENT: SERVICES (1042)	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Estimated Total	2013/14 Approved Budget	2014/15 Proposed Budget
11 Full-Time Employee Salaries	229,522	214,649	271,406	306,000	300,447	297,749
12 Temporary Employee Wages	837	9,087	568	0	0	12,500
13 Employee Benefits	92,851	81,619	101,979	134,833	131,930	138,810
16 Christmas Expenses	336	309	2,589	3,203	4,500	4,000
21 Books, Subscriptions & Memberships	6,501	7,405	6,824	8,500	8,000	8,500
22 Public Notices	1,959	3,926	5,073	4,250	4,000	4,000
23 Travel & Training	6,761	10,763	12,470	15,000	15,000	15,000
24 Office Supplies	20,298	20,151	18,062	20,000	20,000	20,000
25 Equipment Operations & Maintenance	4,701	8,773	7,725	9,000	7,500	8,000
31 Professional & Technical	32,594	37,394	49,464	50,000	45,000	48,000
34 Auditor Expense	5,300	1,500	1,300	1,350	4,000	2,500
44 Miscellaneous Supplies	739	687	2,200	4,000	2,000	2,500
46 Bad Debt Expense	0	11,224	3,063	0	0	0
83 Election Expenses	0	4,940	0	4,283	5,000	0
TOTAL	402,399	412,427	482,723	560,419	547,377	561,559

FICA	23,734
W.C.	2,050
St. Unemp.	2,150
GTL	700
LTD	1,600
Retirement	48,525
In Lieu Ret.	9,600
Health Ins.	45,351
Dental	3,900
Vision	1,200
	138,810

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: ATTORNEY (1048)	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Estimated Total	2013/14 Approved Budget	2014/15 Proposed Budget
13 Employee Benefits	0	0	0	0	0	0
31 Professional & Technical	5,850	8,533	7,750	10,000	15,000	15,000
4I Insurance	0	0	0	0	0	0
TOTAL	5,850	8,533	7,750	10,000	15,000	15,000

RICHFIELD CITY CORPORATION

OPERATING BUDGET

ECONOMIC DEPARTMENT: DEVELOPMENT (1050)	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Estimated Total	2013/14 Adopted Budget	2014/15 Proposed Budget
11 Full-Time Employee Salaries	0	0	0	0	0	0
12 Part-Time Employee Salaries	7,550	6,600	0	0	0	0
13 Employee Benefits	755	623	0	0	0	0
21 Books, Subscriptions & Memberships	203	75	0	450	0	450
23 Travel & Training	42	278	0	85	0	0
24 Office Supplies	395	319	1,408	350	350	350
31 Professional & Technical	0	0	0	0	1,000	0
32 BMX Track Donation	0	0	0	0	0	0
33 Food Sharing O&M Donation	0	0	3,800	3,800	3,800	3,800
34 Chamber of Commerce Donation	10,000	13,000	14,000	14,000	14,000	14,000
35 Miscellaneous Services and Supplies	0	0	0	0	0	0
36 CDBG Grant Expenditures	400,692	0	0	190,000	250,000	0
37 Special Events (Sesquicentennial)	0	0	0	30,000	0	12,000
39 Christmas Decorations, Lights Parade	3,296	1,466	9,201	1,300	2,000	2,000
40 4th of July Expenses	68,538	69,562	64,630	67,500	67,500	70,000
41 ATV Jamboree	0	1,000	1,000	1,000	1,000	1,000
43 Recruiting / Business Development	0	7,184	0	0	0	0
44 Advertising, Promotional, Sponsor, Signs	9,748	14,471	8,486	15,000	15,000	15,000
45 Beautification	0	0	0	0	0	0
54 Capital Outlay - Equipment	0	0	0	0	0	0
TOTAL	501,219	114,578	102,525	323,485	354,650	118,600

Economic Development Budget Expenditures

	2013/14	2014/15
Separately Budgeted Line Items:		
Chamber of Commerce	\$14,000.00	\$13,000.00
ATV Jamboree	\$1,000.00	\$1,000.00
Christmas Decorations/Lights Parade	\$1,300.00	\$2,000.00
Independence Day / Miss Richfield	\$67,500.00	\$70,000.00
Food Sharing O & M Donation	\$3,800.00	\$5,000.00
Sesquicentennial Events	\$30,000.00	\$12,000.00
CDBG (Affordable Housing)	\$190,000.00	\$0.00
Subtotal	\$307,600.00	\$103,000.00
Advertising:		
Newspaper Advertising	\$1,000.00	\$1,000.00
Radio Advertising	\$1,000.00	\$1,000.00
Grand Circle Membership	\$450.00	\$0.00
Discretionary (require approval by Matt or Council)	\$1,850.00	\$1,600.00
Subtotal	\$4,300.00	\$3,600.00
Promotional/Sponsorships:		
Civil Air Patrol	\$250.00	\$250.00
Southern Utah Livestock Show	\$500.00	\$500.00
Basketball/Wrestling Sponsorship	\$1,500.00	\$1,500.00
Sevier Co. Fair Activities	\$250.00	\$250.00
Car Show	\$100.00	\$100.00
Sevier High School Rodeo	\$100.00	\$100.00
Signs, Banners, Brackets, etc.	\$1,000.00	\$2,000.00
Brochures, Maps, etc.	\$500.00	\$500.00
Panoramaland RC&D	\$1,000.00	\$1,000.00
Babe Ruth Baseball	\$500.00	\$500.00
Scout-O-Rama	\$250.00	\$250.00
Relay for Life	\$250.00	\$250.00
Utah State Old Time Fiddlers	\$500.00	\$0.00
State Wrestling Duels	\$500.00	\$500.00
Discretionary (require approval by Matt or Council)	\$3,500.00	\$3,500.00
Subtotal	\$10,700.00	\$11,200.00

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: CITY PROPERTY (1051)	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Estimated Total	2013/14 Adopted Budget	2014/15 Proposed Budget
12 Part-Time Custodian	8,463	9,140	8,860	9,300	9,300	9,300
13 Employee Benefits	844	963	935	976	976	976
25 Equip Operations & Maintenance	0	0	0	0	0	0
26 Buildings & Grounds O & M	14,578	11,518	15,757	23,000	20,000	20,000
27 Utilities	12,440	13,396	11,416	13,350	13,350	13,350
28 Telephone	4,273	3,163	2,668	3,750	4,000	3,750
31 Professional & Technical	0	0	0	0	0	0
43 Building Rent to Building Authority	23,450	22,395	23,095	24,545	24,545	25,075
44 Golf Land Rent to Building Authority	107,330	107,725	108,250	112,000	112,000	108,150
45 Miscellaneous Service	2,872	0	0	1,000	1,000	1,000
53 Capital Outlay	0	0	0	0	0	0
TOTAL	174,250	168,300	170,981	187,921	185,171	181,601

FICA	712
W.C.	152
St. Unemp.	112
GTL	0
LTD	0
Retirement	0
In Lieu Ret.	0
Health Ins.	0
Dental	0
Vision	0
	976

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: YOUTH CITY COUNCIL (1052)	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Estimated Total	2013/14 Adopted Budget	2014/15 Proposed Budget
23 Travel & Training	0	0	2,913	2,000	3,000	3,000
24 Office Supplies	0	0	0	0	0	0
TOTAL	0	0	2,913	2,000	3,000	3,000

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: POLICE (1054)	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Estimated Total	2013/14 Adopted Budget	2014/15 Proposed Budget
11 Full-Time Employee Salaries	636,536	608,183	629,938	662,366	625,731	698,208
12 Part-Time Employee Wages	27,621	35,844	39,931	50,000	44,425	62,580
13 Employee Benefits	377,647	382,648	392,204	457,705	411,250	489,056
21 Books, Subs & Memberships	806	956	489	950	950	950
23 Travel & Training	4,363	5,648	2,579	9,000	9,000	9,000
24 Office Supplies	3,467	4,298	4,051	5,000	5,000	5,000
25 Equipment Operation & Maintenance	13,090	16,185	21,620	23,000	20,000	22,000
26 Police Fuel	35,800	41,955	46,255	46,000	45,000	46,000
28 Telephone	10,158	10,883	10,120	11,000	11,000	11,000
29 Communications (Radios, Pagers)	0	0	0	500	500	500
30 Animal Shelter Expenses	223	373	3,469	1,000	1,000	1,000
31 Investigation Expense	1,875	2,284	2,517	3,000	3,000	3,000
33 DARE	2,305	2,446	2,644	2,500	2,500	2,500
3301 Alcohol Enforcement	0	0	10,334	14,000	14,000	14,000
34 Dispatch	46,500	48,400	48,400	49,600	50,000	50,000
35 Reserve Officer Program Expenses	97	310	42	500	500	500
37 Youth Officer and Court	2,001	2,134	2,209	2,500	2,500	2,500
38 Computer System & Support	0	0	1,184	500	500	500
40 Quad-Co. Task Force Matching	24,479	24,050	24,050	24,050	27,500	27,500
41 Equipment / Investigations Grants	8,745	0	9,790	0	0	0
42 Rent Expense	0	0	540	840	840	840
43 JAG Equipment Grant	8,095	4,862	5,023	7,514	0	0
44 Miscellaneous Supplies & Expense	300	0	0	0	0	0
47 Patrol Division Supplies & Expense	11,698	11,568	8,944	15,000	15,000	15,000
48 Weapons & Ammunition	4,853	2,300	4,579	7,500	7,500	7,500
TOTAL	1,220,659	1,205,327	1,270,912	1,394,025	1,297,696	1,469,134

12,480 + 5,000 + .

13 Officers = \$546,734 + \$15,600
 1 School Officer = \$40,748 + \$1,200
 1 Secretary = \$31,706 + \$1,200
 14 Uniform Allowance = \$23,520
 O.T. = \$30,000
 Step Increases = \$7,500

Total = \$698,208

FICA = \$58,200
 WC = \$20,000
 HI = \$158,289
 Retire = \$241,067 (215,789 + 6,078 + 19,200)
 Life Ins. = \$1,600
 St. Unemp. = \$5,800
 LTD = \$3,800
 Line of Duty = \$300

RICHFIELD CITY CORPORATION

OPERATING BUDGET

	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15
DEPARTMENT: FIRE (1055)	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
11 Salaries	87,174	77,199	87,589	89,136	86,754	84,520
13 Employee Benefits	11,259	11,464	15,311	14,000	12,074	11,743
21 Books, Subscriptions & Memberships	1,319	273	684	700	700	700
23 Travel & Training	2,061	3,961	4,857	3,800	3,000	3,800
24 Office Supplies	399	856	303	500	500	500
25 Equipment Operation & Maintenance	18,508	21,883	15,456	21,000	19,000	20,000
26 Buildings & Grounds O & M	1,622	2,693	3,741	4,000	6,000	4,000
27 Utilities	4,018	3,596	12,060	12,000	12,000	10,000
28 Telephone	440	357	449	450	450	450
31 Professional and Technical	0	0	1,135	0	0	0
32 Firemen Functions	6,293	7,370	5,681	6,500	6,500	6,500
33 Safety Equipment / Expenses	0	0	3,923	5,500	2,500	10,000
35 Grant Expenses	0	0	0	15,365	0	0
42 Equipment Lease Expense (Trucks)	20,000	20,000	20,000	20,000	20,000	20,000
43 Building Lease Expense (New Station)	0	0	0	27,000	27,000	27,000
45 Miscellaneous Service	2,103	2,678	2,492	3,000	3,000	3,000
46 Fire Convention Expenses	0	0	0	0	0	0
54 Capital Outlay - Equipment	0	0	0	0	0	0
TOTAL	155,196	152,330	173,681	222,951	199,478	202,213

FICA	\$6,445
St. Unemp.	\$930
WC	\$1,690
Life Ins.	\$2,678

RICHFIELD CITY CORPORATION

OPERATING BUDGET

BUILDING INSPECTION DEPARTMENT: & ENFORCEMENT (1058)	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Estimated Total	2013/14 Approved Budget	2014/15 Proposed Budget
11 Salaries & Wages	49,941	49,941	51,141	56,887	51,653	50,700
12 Part-Time Employee Wages	247	0	0	0	0	0
13 Employee Benefits	17,458	18,119	29,127	31,477	30,705	33,095
21 Dues & Publications	175	200	300	335	300	300
23 Travel Expenses	770	653	400	800	800	800
24 Office Expenses	421	545	120	500	500	500
25 Equipment O & M (fuel, etc.)	167	83	823	850	750	750
28 Telephone	405	405	540	540	540	540
31 Professional and Technical	2,043	298	1,012	3,500	1,750	1,750
44 Miscellaneous / Abatement Cleanup	4,105	0	0	2,000	2,000	2,000
54 Capital Outlay - Equipment	0	0	0	0	0	0
TOTAL	75,732	70,244	83,463	96,889	88,998	90,435

FICA	3,879
W.C.	1,010
St. Unemp.	341
GTL	112
LTD	303
Retirement	9,365
In Lieu Ret.	0
Health Ins.	16,885
Dental	900
Vision	300
	33,095

RICHFIELD CITY CORPORATION

OPERATING BUDGET

IRRIGATION DEPARTMENT: EXPENSE (1059)	20010/11 Actual	20011/12 Actual	20012/13 Actual	2013/14 Estimated Total	2013/14 Approved Budget	2014/15 Proposed Budget
11 Full-Time Employee Salaries	14,212	15,128	16,113	16,254	16,254	16,854
12 Part-Time Water Master	0	0	0	0	0	0
13 Employee Benefits	10,664	10,995	11,710	12,743	12,743	14,232
24 Office Expense	0	0	0	100	100	100
25 Equipment Operation & Maintenance	1,731	836	1,771	1,200	1,200	1,200
28 Cellular Phone Service	411	446	371	500	500	500
31 Professional Services	0	0	0	0	0	0
39 Water Assessment Expense	4,577	4,383	4,705	5,377	5,000	5,400
41 Insurance	0	0	7,051	0	0	0
42 Equipment Lease Expense	0	0	0	0	0	0
42 Miscellaneous Services	0	0	0	0	0	0
54 Capital Outlay - Other Improvements	0	0	0	0	0	0
54 Capital Outlay - Equipment	0	0	0	0	0	0
TOTAL	31,595	31,788	41,721	36,174	35,797	38,286

FICA	1,290
W.C.	333
St. Unemp.	341
GTL	56
LTD	86
Retirement	3,113
Health Ins.	8,443
Dental	450
Vision	120
	<u>14,232</u>

RICHFIELD CITY CORPORATION

OPERATING BUDGET

STREETS & DEPARTMENT: PUBLIC IMPR. (1060)	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Estimated Total	2013/14 Adopted Budget	2014/15 Proposed Budget
11 Full-Time Employee Salaries	47,959	47,959	49,459	49,623	49,623	51,022
12 Temporary Employee Wages	0	594	4,640	5,500	4,000	5,000
13 Employee Benefits	25,924	27,901	30,247	31,888	31,888	32,123
23 Travel & Training	82	753	2,285	2,000	1,000	1,000
25 Equipment Operation & Maintenance	66,920	43,474	46,511	60,000	55,000	56,000
27 Utilities Expense	118,312	127,250	127,846	133,750	129,000	133,350
28 Telephone Expense	1,405	1,014	1,270	1,250	1,500	1,250
31 Professional & Technical	34,528	44,418	30,325	44,625	40,000	44,625
44 Street Maintenance	15,726	22,236	7,213	15,000	40,000	40,000
45 Miscellaneous Services	0	0	270	0	0	0
46 Special Street Supplies and Expense	0	10,913	33,738	23,000	20,000	22,000
51 Land Purchases (925 No.)	46,071	106,927	12,200	0	0	0
61 New Construction	70,209	68,604	397,183	90,000	70,000	35,000
62 Chip Seals, Slurry Seals	0	0	5,023	15,096	50,000	403,120
64 Snow Removal, Sweeping	2,626	3,106	15,737	5,000	5,000	5,000
65 Special Sidewalk Replacement Program	950	0	5,494	5,000	5,000	10,000
66 Tree Projects, Spraying	13,809	14,766	23,036	15,000	15,000	15,000
TOTAL	444,521	519,915	792,477	496,732	517,011	854,490

\$70,000 is being transferred to Capital Projects for City share of 100 East

FICA	4,286
W.C.	1,150
St. Unemp.	490
GTL	140
LTD	280
Retirement	9,424
In Lieu Ret.	0
Health Ins.	14,928
Dental	1,125
Vision	300
	<u>32,123</u>

RICHFIELD CITY CORPORATION

OPERATING BUDGET

CLASS "C" ROAD DEPARTMENT: IMPROV. (1061)	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Estimated Total	2013/14 Adopted Budget	2014/15 Proposed Budget
11 Full-Time Employee Salaries	35,524	39,637	43,813	44,231	44,231	47,631
12 Temporary Employee Wages	0	0	0	0	0	0
13 Employee Benefits	31,666	27,492	34,792	36,779	36,779	38,892
25 Equipment Operation & Maintenance	0	0	0	0	0	0
27 Utilities Expense	0	0	0	0	0	0
31 Professional & Technical	0	0	0	0	0	0
42 Class C Bond Obligation Payments	190,000	190,000	190,000	190,000	190,000	190,000
44 Street Maintenance (Slurry and Chip Seals)	19,422	0	132,468	13,000	43,990	96,236
45 Miscellaneous Services	0	0	0	0	0	0
46 Special Sidewalk Replacement Program	0	0	0	0	0	0
54 Capital Outlay - Equipment	0	0	0	0	0	0
TOTAL	276,612	257,129	401,073	284,010	315,000	372,759

FICA	3,644
W.C.	950
St. Unemp.	514
GTL	170
LTD	251
Retirement	8,797
In Lieu Ret.	0
Health Ins.	22,856
Dental	1,350
Vision	360
	38,892

RICHFIELD CITY CORPORATION

Use of City Road Funds

	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Estimated 2013/14	Forecasted 2014/15	Forecasted 2015/16	Forecasted 2016/17	Forecasted 2017/18	Forecasted 2018/19
Revenues:										
Class C Road Fund Revenue	275,519	302,211	313,788	326,795	326,000	326,000	330,000	335,000	335,000	340,000
Highways Sales Tax Revenue	500,847	519,195	539,456	563,166	656,000	664,350	670,000	670,000	675,000	680,000
Class C Road Funds Carried Forward	146,725	0	100,600	178,000	0	301,318	217,419	69,419	263,919	69,919
Other City Revenue	0	0	0	125,588	100,000	150,000	0	0	0	0
Class C Road Funds Interest	812	327	1,200	0	0	3,000	2,000	500	2,500	500
Total Revenues: (funds Available)	923,903	821,733	955,044	1,193,549	1,082,000	1,444,668	1,219,419	1,074,919	1,276,419	1,090,419
Expenditures:										
Salaries and Benefits	145,238	141,074	143,583	162,951	166,521	174,668	177,000	179,000	180,000	182,000
Operating Expenses	56,818	67,003	44,227	49,066	60,000	57,000	60,000	62,000	63,000	63,000
Utilities (including street lighting)	122,958	119,717	128,264	129,115	135,000	134,600	135,000	136,000	138,000	138,000
Professional & Engineering	40,651	5,287	29,793	15,700	30,000	20,000	30,000	30,000	30,000	30,000
Parking and Main Street Maintenance	29,250	29,250	14,625	14,625	14,625	14,625	16,000	16,000	16,000	16,000
Sidewalk Program	12,601	950	0	5,494	5,000	10,000	10,000	15,000	15,000	15,000
Tree Projects	10,300	13,809	14,766	23,036	15,000	15,000	15,000	15,000	15,000	15,000
Other Street Maintenance	19,236	8,329	22,237	7,213	35,000	40,000	40,000	40,000	40,000	40,000
Street Sweeping / Snow Removal	7,303	2,626	3,106	15,737	5,000	5,000	5,000	5,000	7,500	7,500
Chips and Slurry Seals	194,746	19,422	0	137,491	12,536	499,356	350,000	0	450,000	400,000
Special Highway Supplies & Expense	14,323	7,397	10,912	33,738	22,000	22,000	22,000	23,000	25,000	25,000
New Construction	89,546	9,938	68,543	0	0	35,000	40,000	50,000	50,000	50,000
Rotary Park Project	0	0	0	0	0	0	0	0	0	0
Land for 925 North	66,375	26,071	26,071	12,200	0	0	0	0	0	0
Home Depot payback for improvements	0	0	0	0	0	0	0	0	0	0
300 North Match (Federal Funding Matching Grant)	1,558	60,260	0	0	0	0	0	0	0	0
800 South Settlement	0	0	0	50,000	0	0	0	0	0	0
100 East Match (Federal Funding Matching Grant)	0	0	61	0	70,000	10,000	60,000	0	0	0
North Main Curb and Gutter	0	0	0	0	20,000	0	0	0	0	0
400 North Drainage from 5th to 6th West (Jensen)	0	0	0	0	0	0	0	50,000	0	0
925 North Realignment	0	0	0	347,183	0	0	0	0	0	0
Boyer Property for 800 South Street	0	20,000	80,856	0	0	0	0	0	0	0
Payments for CIB Bridge Project (10 years)	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	100,000	0
Payments for CIB College Avenue Project (10 years)	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	0
Payments for Main Street Project (10 years)	0	77,000	77,000	77,000	77,000	77,000	77,000	77,000	77,000	77,000
Total Expenditures	923,903	721,133	777,044	1,193,549	780,682	1,227,249	1,150,000	811,000	1,206,500	1,058,500
Surplus to Carry Forward to next year	0	100,600	178,000	0	301,318	217,419	69,419	263,919	69,919	31,919

\$200,000 from 2014/15 budget as part of summer of 2014 chip seal project.

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: SHOP (1062)	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15
	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
11 Full-Time Employee Salaries	16,278	10,328	10,628	10,734	10,734	11,034
13 Employee Benefits	4,251	3,888	4,152	6,500	4,369	6,552
24 Office Supplies	19	39	60	200	200	200
25 Equipment Operation & Maintenance	2,761	3,741	7,077	7,000	7,000	7,000
26 Buildings & Grounds O & M	162	0	490	2,000	3,500	2,000
27 Utilities	2,043	1,640	2,428	3,800	2,700	3,500
28 Telephone	1,225	487	588	650	650	650
31 Professional & Technical	0	0	0	0	0	0
46 Miscellaneous Service & Supplies	0	52	0	500	500	500
54 Capital Outlay - Equipment	0	0	0	0	0	0
TOTAL	26,739	20,175	25,423	31,384	29,653	31,436

FICA	844
W.C.	218
St. Unemp.	90
GTL	29
LTD	62
Retirement	2,038
In Lieu Ret.	0
Health Ins.	2,986
Dental	225
Vision	60
	6,552

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: AIRPORT (1063)	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15
	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
11 Full-Time Employee Salaries	29,150	30,033	27,691	31,000	31,000	37,000
12 Temporary Employee Wages	26,230	23,317	28,291	32,500	30,000	30,000
13 Employee Benefits	23,064	22,431	25,902	29,500	28,235	32,634
21 Books, Subscriptions & Memberships	221	497	389	750	500	500
22 Public Notices	0	0	0	0	0	0
23 Travel & Training	1,793	1,169	1,021	1,500	1,700	1,500
24 Office Supplies	2,480	1,988	2,288	2,500	2,100	2,100
25 Equipment Operation & Maintenance	6,235	7,225	17,412	13,000	12,000	13,000
26 Buildings & Grounds O & M	5,437	5,699	5,111	10,000	9,000	10,000
27 Utilities Expense	5,696	6,385	5,622	9,000	6,500	9,000
28 Telephone	3,492	2,901	2,846	3,000	3,000	3,000
31 Professional & Technical	382	0	0	4,510	1,000	4,500
41 Insurance	3,800	4,350	3,487	3,500	3,500	3,500
43 Land Lease Expense	0	0	0	22,000	22,000	38,667
44 Aviation & Jet Fuel Purchases	251,792	273,929	266,809	275,000	250,000	250,000
45 Miscellaneous / Credit Card Fees	7,329	7,982	6,270	7,300	7,300	7,300
53 Improvements other than Buildings	0	0	0	0	0	0
54 Capital Outlay - Equipment	0	0	0	0	0	0
TOTAL	367,101	387,906	393,139	445,060	407,835	442,701

FICA	5,126
W.C.	1,340
St. Unemp.	725
GTL	112
LTD	202
Retirement	6,834
Health Ins.	16,885
Dental	900
Vision	240
	32,364

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: LIBRARY (1064)	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15
	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
11 Full-Time Employee Salaries	34,610	38,427	35,700	38,000	38,000	39,200
12 Part-Time Employee Wages	33,678	36,723	36,001	38,500	37,500	42,000
13 Employee Benefits	24,388	24,967	29,093	29,915	29,768	32,953
21 Subscriptions & Memberships	1,193	951	1,119	1,182	1,200	1,200
22 Public Relations	0	88	0	613	0	0
23 Travel & Training	232	463	2,269	3,500	2,400	2,400
24 Office Supplies	6,306	7,697	6,139	7,000	7,000	7,000
25 Equipment Operation & Maintenance	0	2,128	1,819	1,800	1,200	1,800
26 Buildings & Grounds O & M	401	4,911	1,642	1,500	2,000	2,000
27 Utilities Expenses	3,310	4,461	4,958	5,500	4,500	5,500
28 Telephone	1,778	1,131	575	750	1,500	750
29 Computer Technology	1,095	1,775	2,200	1,800	1,800	2,650
31 Professional & Technical	0	0	525	278	0	0
35 Federal Grant Expenses	5,457	1,540	2,313	10,373	0	0
36 Other Grants	0	3,100	1,389	0	0	0
37 State Grant Expenses (Inter-Library)	0	0	100,820	38,337	0	0
38 Humanities Council Grant Expenses	0	0	0	0	0	0
44 Books	6,193	9,074	9,149	9,000	9,000	10,000
45 Audio-Visual	926	1,857	1,398	1,500	1,500	2,000
52 Capital Outlay - Buildings	39,442	0	0	0	0	0
54 Capital Outlay - Equipment	0	0	0	0	0	0
TOTAL	159,009	139,293	237,109	189,548	137,368	149,453

FICA	6,212
W.C.	300
St. Unemp.	850
GTL	112
LTD	214
Retirement	7,240
In Lieu Ret.	0
Health Ins.	16,885
Dental	900
Vision	240

32,953

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: CEMETERY (1065)	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15
	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
11 Full-Time Employee Salaries	31,771	31,637	36,449	33,460	33,460	34,660
12 Temporary Employee Wages	8,756	7,968	8,250	9,000	9,000	9,000
13 Employee Benefits	21,918	22,700	25,183	26,687	26,687	29,399
21 Dues & Publications	0	0	0	0	0	0
22 Public Notices	254	224	213	450	450	450
23 Travel & Training	0	375	186	200	200	200
24 Office Supplies	35	270	158	300	300	300
25 Equipment Operation & Maintenance	5,474	5,928	5,642	6,000	6,000	6,000
26 Buildings & Grounds O & M	12,735	23,514	9,994	18,000	18,000	18,000
27 Utilities Expense	3,919	4,823	5,723	6,000	6,000	6,000
28 Telephone Expense	430	342	372	450	450	450
31 Professional Services	900	989	1,080	900	900	900
39 Water Assessments	1,600	1,600	1,600	1,600	1,600	1,600
42 Equipment Lease Expense	1,750	2,083	2,083	2,083	2,083	2,083
51 Tree Expenses	1,380	7,925	8,000	5,000	8,000	5,000
52 Capital Outlay - Development	0	0	0	10,998	0	0
54 Capital Outlay - Equipment	0	0	0	0	0	0
TOTAL	90,922	110,378	104,933	121,128	113,130	114,042

FICA	3,340
W.C.	875
St. Unemp.	440
GTL	112
LTD	205
Retirement	6,402
In Lieu Ret.	0
Health Ins.	16,885
Dental	900
Vision	240
	29,399

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: PARKS (1066)	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15
	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
11 Full-Time Employee Salaries	51,565	52,545	51,116	45,000	42,918	45,047
12 Temporary Employee Wages	22,621	21,793	23,410	26,000	26,000	26,000
13 Employee Benefits	31,931	33,748	37,201	31,500	31,038	34,282
17 Unemployment Benefits	0	0	0	0	0	0
21 Books, Subscriptions & Memberships	0	0	0	0	0	0
22 Public Notices	0	0	0	0	0	0
23 Travel & Training	619	877	522	600	600	600
24 Office Supplies	0	0	0	0	0	0
25 Equipment Operation & Maintenance	12,654	13,987	14,191	16,000	15,000	15,000
26 Buildings & Grounds O & M	23,775	26,944	28,083	31,000	28,000	29,000
27 Utilities Expense	18,973	17,142	8,466	20,000	15,000	19,000
28 Telephone	365	562	541	550	500	550
31 Professional and Technical	458	1,071	0	500	500	500
39 Water Assessments	0	1,600	1,600	1,600	1,600	1,600
41 Insurance	0	0	0	0	0	0
42 Equipment Lease Expense	0	0	0	0	0	0
45 Miscellaneous Supplies & Service	100	194	248	1,000	0	0
52 Capital Outlay - Buildings	0	0	0	0	0	0
53 Capital Outlay - Other Improvements	0	0	0	0	0	0
54 Capital Outlay - Equipment	0	0	0	0	0	0
TOTAL	163,061	170,463	165,378	173,750	161,156	171,579

FICA	5,435
W.C.	1,500
St. Unemp.	627
GTL	112
LTD	263
Retirement	8,320
In Lieu Ret.	0
Health Ins.	16,885
Dental	900
Vision	240
	<u>34,282</u>

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: GOLF COURSE (1067)	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Estimated Total	2013/14 Adopted Budget	2014/15 Proposed Budget
11 Full-Time Employee Salaries	57,502	58,342	59,634	89,000	86,788	68,000
12 Temporary Employee Wages	116,855	134,884	143,634	120,000	120,000	115,000
13 Employee Benefits	37,868	41,642	44,418	67,000	56,857	57,394
22 Public Notices/Advertising	1,309	1,840	2,039	3,400	2,000	4,000
23 Travel & Training	1,192	3,773	1,421	1,400	1,800	1,500
24 Office Supplies	1,859	2,322	3,388	2,800	2,800	3,000
25 Equipment Operation & Maintenance	18,819	26,503	19,473	28,000	30,000	30,000
26 Buildings & Grounds O & M	41,806	41,924	46,280	42,500	43,000	43,000
27 Utilities Expense	22,899	30,238	41,295	35,000	36,000	36,000
28 Telephone	2,328	2,802	2,626	2,700	2,600	2,700
31 Professional & Technical	0	0	0	0	0	0
39 Water Assessments	1,600	1,600	1,600	1,600	1,600	1,600
45 Misc., Credit Card Fees, etc.	5,946	7,506	8,198	8,200	7,000	8,200
50 Trees	0	0	0	0	0	0
53 Improvements Other Than Buildings	0	0	0	0	0	0
54 Capital Outlay - Equipment	0	0	0	0	0	0
TOTAL	309,983	353,376	374,006	401,600	390,445	370,394

FICA	14,000
W.C.	2,000
St. Unemp.	2,013
GTL	224
LTD	390
Retirement	12,600
In Lieu Ret.	0
Health Ins.	23,887
Dental	1,800
Vision	480
	57,394

RICHFIELD CITY CORPORATION

OPERATING BUDGET

SWIMMING DEPARTMENT: POOL (1068)	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15
	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
11 Full-Time Employee Salaries	30,810	32,497	32,713	32,300	32,300	32,762
12 Part-Time Employee Wages	90,958	111,187	120,473	125,000	115,000	125,000
13 Employee Benefits	21,462	25,211	26,790	28,000	26,547	29,242
21 Dues & Publications	0	0	0	0	0	0
22 Public Notices / Advertising	0	0	0	0	0	0
23 Travel & Training	411	0	1,316	1,200	500	1,000
24 Office Supplies	1,025	819	1,521	1,000	900	1,000
25 Equipment Operation & Maintenance	4,080	1,806	12,775	15,000	20,000	18,000
26 Buildings & Grounds O & M	12,510	14,500	23,252	28,000	18,000	26,500
27 Utilities Expense	43,036	41,397	44,290	50,000	45,000	45,000
28 Telephone	1,079	1,026	889	1,000	1,100	1,000
31 Professional & Technical	642	474	711	500	500	500
33 Chemicals	7,328	8,358	10,860	11,000	10,000	11,000
35 Dolphin Swim Team Expenses	6,946	7,191	5,044	8,000	7,000	7,000
44 Miscellaneous Expense / C.C. Fees	1,365	2,670	3,955	5,000	3,000	4,000
54 Capital Outlay - Equipment	0	0		0	0	0
TOTAL	221,652	247,136	284,589	306,000	279,847	302,004

FICA	12,069
W.C.	3,160
St. Unemp.	1,716
GTL	112
LTD	194
Retirement	6,051
In Lieu Ret.	4,800
Health Ins.	0
Dental	900
Vision	240
	29,242

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: RECREATION (1069)	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15
	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
11 Full-Time Employee Salaries	68,046	70,081	60,423	80,032	80,032	108,122
12 Part-Time Employee Salaries	11,425	11,428	21,882	10,000	12,000	5,000
13 Employee Benefits	40,871	43,398	41,310	45,000	45,437	61,246
21 Subscriptions & Memberships	267	676	340	450	450	450
22 Advertising, Publicity, Public Notices	2,924	1,754	2,187	3,000	3,000	3,000
23 Travel Expenses	874	1,457	5,662	3,000	1,500	3,000
24 Office Expense	2,347	2,515	2,055	2,200	2,500	2,200
25 Equipment Supplies & Maintenance	1,854	3,745	4,498	3,500	3,500	3,500
28 Telephone	1,520	2,228	3,057	3,000	2,400	3,000
39 Miscellaneous Recreation Programs	25,890	25,455	20,165	26,000	26,000	26,000
46 Credit Card Fees	0	1,249	1,035	1,200	1,000	1,200
62 Adult Volleyball	4,592	5,142	5,090	5,000	5,000	5,000
63 Youth Volleyball	3,864	3,847	2,870	3,900	3,900	3,900
64 Adult Softball	14,498	12,713	17,002	13,000	13,000	13,000
65 Rooster Valley Classic	3,958	4,584	1,125	4,331	5,000	4,500
66 Girl's Softball	5,011	4,899	5,258	5,000	5,000	5,000
67 Gymnastics	891	1,320	558	550	1,000	600
68 Fall Softball Program	5,128	4,367	1,140	4,000	4,400	4,000
69 Soccer Program	8,180	4,496	10,390	8,000	8,000	8,000
70 Youth Basketball	8,822	9,833	10,239	10,000	10,000	10,000
71 Adult Basketball	6,866	6,413	5,297	5,500	5,300	5,500
73 Summer Recreation Program	1,000	631	514	1,000	1,000	1,000
76 Junior Cats Football	5,518	7,153	6,189	4,700	5,500	5,000
77 Youth Flag Football	3,022	2,522	1,770	2,400	1,800	2,400
78 Men's Flag Football	2,582	2,213	2,530	1,000	2,250	1,500
TOTAL	229,950	234,119	232,586	245,763	248,969	286,118

60,000 + 33,000 + 14,522 + 2,000 O

FICA	8,654
W.C.	2,200
St. Unemp.	970
GTL	224
LTD	558
Retirement	25,053
Health Ins.	20,737
Dental	2,250
Vision	600
	<u>61,246</u>

RICHFIELD CITY CORPORATION

OPERATING BUDGET

SENIOR DEPARTMENT: CITIZENS (1070)	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Estimated Total	2013/14 Adopted Budget	2014/15 Proposed Budget
23 Travel & Training	0	0	0	0	0	0
24 Office Supplies	0	0	0	0	0	0
25 Equipment Operation & Maintenance	119	0	3,521	1,000	1,000	0
27 Utilities	2,100	2,100	1,925	2,100	2,100	2,100
28 Telephone Expense	0	0	0	0	0	0
31 Contractual Services	0	0	0	0	0	0
41 Insurance	0	0	0	0	0	0
48 Miscellaneous Expense	0	0	0	0	0	0
53 Capital Outlay - Improvements	0	0	0	0	0	0
TOTAL	2,219	2,100	5,446	3,100	3,100	2,100

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: CONTINGENCIES (1072)	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15
	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
11 Salaries & Wages	0	0	0	0	0	0
13 Employee Benefits - Health Insurance	0	0	0	0	0	0
46 Miscellaneous Unforeseen Expenses	0	0	0	0	0	0
51 Capital Outlay - Land	0	0	0	0	0	0
52 Capital Outlay - Buildings	0	0	0	0	0	0
53 Capital Outlay - Other Improvements	0	0	0	0	0	0
54 Capital Outlay - Equipment	0	0	0	0	0	0
70 Lease Purchase Payments Events Center	50,278	50,278	50,278	126,872	46,872	46,872
71 Lease Purchase Payments Fire Truck	0	0	0	0	0	0
TOTAL	50,278	50,278	50,278	126,872	46,872	46,872

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: INSURANCE (1080)	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15
	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
41 Liability and Property Insurance	121,921	125,991	76,842	82,500	72,000	77,000
TOTAL	121,921	125,991	76,842	82,500	72,000	77,000

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: TRANSFERS (1085)	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15
	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
46 Miscellaneous	0		0	0	0	0
59 Transfers to Capital Improvement Fund	65,000	208,000	250,000	148,628	0	0
60 Transfers Rec. Taxes to Cap. Impr Fund	173,376	77,393	89,335	82,176	69,738	84,200
61 Transfer of PAR Tax to Cap. Impr. Fund	26,628	178,960	186,424	219,000	190,550	225,570
61 Transfers to Debt Service (Bus. Park)	29,065	45,065	86,892	45,892	45,892	45,892
62 Golf Course Rental to Building Authority	0	0	0	0	0	0
TOTAL	294,069	509,418	612,651	495,696	306,180	355,662

**SPECIAL
REVENUE
FUND
BUDGET**

Richfield City Corporation

BUILDING AUTHORITY FUND

REVENUES & DEPARTMENT: EXPEND. (FUND 76)	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Estimated Total	2013/14 Approved Budget	2014/15 Proposed Budget
<u>Revenues:</u>						
Interest & Other Income	568	729	852	500	500	500
Golf Course Land Property Sale	0	0	0	0	0	0
County & Private Contributions	0	0	0	0	0	0
Rental Income	150,780	150,120	151,345	205,545	205,545	218,892
Total Revenues	151,348	150,849	152,197	206,045	206,045	219,392
<u>Expenditures</u>						
Miscellaneous Expenses	0	1,471	10	10	100	100
Administrative Fees	0	0	0	0	0	0
Bad Debts	0	0	0	0	0	0
Bond Principal Payments	121,000	123,000	127,000	179,000	176,575	197,667
Bond Interest Expense	25,825	23,995	22,115	20,145	20,120	18,195
Trustee Fees	3,150	3,150	3,150	3,150	3,150	3,150
Capital Outlay (golf land sale proceeds)	0	0	0	0	0	0
Total Expenditures	149,975	151,616	152,275	202,305	199,945	219,112
Excess of Revenue over (under) Expenditures	1,373	(767)	(78)	3,740	6,100	280
Transfer Out to Cap. Impr. Fund		(40,000)		0	0	0
Fund Balance - Beginning of Year	151,848	153,221	112,454	112,376	112,376	116,116
Fund Balance - End of Year	153,221	112,454	112,376	116,116	118,476	116,396

DEBT

SERVICE

FUND

BUDGETS

RICHFIELD CITY CORPORATION
DEBT SERVICE FUND
(Special Assessments)

REVENUES & DEPARTMENT: EXPEND. (FUND 83)	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Estimated Total	2013/14 Approved Budget	2014/15 Proposed Budget
<u>Revenues:</u>						
Lease Revenue	0	0	0	0	0	0
Bond & Grant Proceeds	0	0	0	0	0	0
Property Taxes	0	0	0	0	0	0
Current SID Income	650	8,640	650	600	600	600
Interest Income	0	1,901	0	0	0	0
Total Revenues	650	10,541	650	600	600	600
<u>Expenditures:</u>						
Miscellaneous/Bad Debts	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Interim Warrent Interest Payments	0	0	0	0	0	0
Interim Warrent Principal Payments	0	0	0	0	0	0
Bond Principal Payment	0	0	0	0	0	0
Bond Interest & Fees	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Excess of Revenue over (under) Expenditures	650	10,541	650	600	600	600
Transfer Fund Balance to Gen. Fund	0	0	(18,035)	0	0	0
Fund Balance - Beginning of Year	6,194	6,844	17,385	0	600	600
Fund Balance - End of Year	6,844	17,385	0	600	1,200	1,200

RICHFIELD CITY CORPORATION

DEBT SERVICE FUND

(Business Park)

REVENUES & DEPARTMENT: EXPEND. (FUND 83)	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Estimated Total	2013/14 Approved Budget	2014/15 Proposed Budget
<u>Revenues:</u>						
Land/Lot Sales	200,000	69,585	0	0	0	0
Bond & Grant Proceeds	0	0	0	0	0	0
Property Tax Transfer from Gen. Fund	29,065	29,065	29,065	29,065	29,065	29,065
Sales Tax Transfer In (for STRB Guarantee)	0	16,000	57,827	16,827	16,827	16,827
Lease Revenue	36,000	0	20,000	40,000	40,000	20,000
Interest Income	248	322	331	0	0	0
Total Revenues	265,313	114,972	107,223	85,892	85,892	65,892
<u>Expenditures:</u>						
Miscellaneous/Bad Debts/Trustee Fees	3,152	1,250	1,250	1,250	1,250	1,250
Transfers Out	0	0	0	0	0	0
Interfund Loan Payment to Sewer Fund	0	0	0	0	0	0
Bond Principal Payment - STRB	20,000	20,000	21,000	22,000	22,000	23,000
Bond Principal Payment - H & K	220,799	0	0	0	0	0
Bond Interest & Fees - STRB	34,901	25,028	24,145	23,231	22,500	21,500
Bond Interest - H & K	0	0	0	0	0	0
Total Expenditures	278,852	46,278	46,395	46,481	45,750	45,750
Excess of Revenue over (under) Expenditures	(13,539)	68,694	60,828	39,411	40,142	20,142
Fund Balance - Beginning of Year	(115,723)	(129,262)	(60,568)	260	260	39,671
Fund Balance - End of Year	(129,262)	(60,568)	260	39,671	40,402	59,813

**CAPITAL
IMPROVEMENT
FUND
BUDGET**

RICHFIELD CITY CORPORATION
CAPITAL IMPROVEMENTS FUND

REVENUES & DEPARTMENT: EXPEND. (FUND 41)	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Estimated Total	2013/14 Approved Budget	2014/15 Proposed Budget
Revenues:						
Interest	\$16	\$9,376	\$6,402	\$0	\$0	\$0
Miscellaneous	\$1,200	\$3,411	\$15,199	\$0	\$0	\$0
Bond and Grant Proceeds (100 E. & Bike Path)	\$21,700	\$0	\$0	\$0	\$400,000	\$0
Fire Station Bond Proceeds	\$0	\$805,000	\$0	\$0	\$0	\$0
Fire Station Grant Proceeds	\$0	\$1,495,000	\$0	\$0	\$0	\$0
Airport Project Bond Proceeds	\$0	\$659,000	\$0	\$0	\$0	\$0
Intergovernmental Revenue and Grants	\$73,730	\$0	\$0	\$0	\$0	\$0
FAA Grants & State Aeronautics Grants	\$2,473,680	\$5,042,299	\$5,659,830	\$9,000,000	\$6,000,000	\$5,000,000
Private Contributions	\$22,967	\$43,368	\$10,320	\$0	\$0	\$0
Transfer from G. F. - Public Works/Roads	\$20,000	\$0	\$10,000	\$73,628	\$70,000	\$0
Transfer from G. F. - Airport Improv. / Equip.	\$20,000	\$75,000	\$15,000	\$0	\$0	\$0
Transfer from G. F. - Recreation Taxes	\$173,376	\$77,393	\$89,335	\$82,176	\$72,513	\$84,200
Transfer from G. F. - PAR Taxes	\$26,628	\$178,960	\$186,424	\$219,000	\$190,550	\$225,570
Transfer from G. F. - Fire Dept. Improv.	\$0	\$10,000	\$0	\$0	\$0	\$0
Transfer GF & BA - Golf Equip./Improv.	\$0	\$118,000	\$135,000	\$0	\$0	\$0
Transfer from G. F. - Police Vehicles/Equip.	\$25,000	\$45,000	\$90,000	\$75,000	\$10,000	\$0
Total Revenues (including transfers in)	\$2,858,297	\$8,561,807	\$6,217,510	\$9,449,804	\$6,743,063	\$5,309,770
Expenditures:						
Capital Outlay - Fire Equipment & Buildings	\$36,122	\$946,821	\$1,354,154	\$0	\$0	\$0
Capital Outlay - Public Works / Main St.	\$0	\$17,000	\$20,418	\$35,117	\$0	\$0
Capital Outlay - Airport Improvements	\$2,488,951	\$5,098,824	\$6,095,650	\$9,000,000	\$6,000,000	\$5,000,000
Capital Outlay - Airport Equipment	\$0	\$28,830	\$118,056	\$0	\$0	\$0
Capital Outlay - Bike Path	\$0	\$246	\$18,189	\$203,293	\$349,754	\$0
Capital Outlay - Bridges and Roads	\$0	\$0	\$8,925	\$64,703	\$470,000	\$0
Capital Outlay - Police Equipment/Improv.	\$22,387	\$55,849	\$85,580	\$24,334	\$84,999	\$90,000
Capital Outlay - Business Park	\$33,803	\$6,876	\$6,311	\$2,500	\$0	\$0
Capital Outlay - PAR Tax	\$0	\$60,572	\$750	\$70,000	\$70,000	\$190,000
Capital Outlay - Recreation Tax Expenditures	\$106,086	\$126,906	\$208,497	\$120,000	\$75,000	\$40,000
Capital Outlay - Veterans Memorial	\$65,536	\$183,458	\$90,224	\$0	\$0	\$0
Golf Course Improvements / Equipment	\$0	\$144,722	\$122,176	\$0	\$0	\$14,214
Total Expenditures	\$2,752,885	\$6,670,104	\$8,128,930	\$9,519,947	\$7,049,753	\$5,334,214
Excess of Revenue over (under) Expenditures	\$105,412	\$1,891,703	(\$1,911,420)	(\$70,143)	(\$306,690)	(\$24,444)
Fund Balance - Beginning of Year	\$546,483	\$651,895	\$2,543,598	\$632,178	\$632,178	\$558,564
Fund Balance - End of Year	\$651,895	\$2,543,598	\$632,178	\$562,035	\$325,488	\$534,120

Leisure Services Capital Expenditures Plan

2014-2015

1. Leaf sweeper (Cemetery, Parks, Golf)	\$32,000.00
2. Jacobsen HR mower (Parks)	48,000.00
3. Sand Pro (Parks)	14,000.00
4. Carts (Golf)	20,000.00
5. Seed & fertilizer (Cemetery)	5,500.00
6. Bridge decking holes 12,17, and #7 (Golf)	6,000.00
7. Light pole replacement (Rotary)	10,000.00
8. Snag Golf equipment for youth (Golf)	3,500.00
9. Centennial Park (Phase I)	65,000.00
10. Cart paths holes 11, 12 (Golf) (890 Linear Ft)	<u>16,000.00</u>
TOTALS	\$220,000.00

Leisure Services Capital Expenditures Plan

2015-2016

1. Centennial Park (Parks) Phase II	\$35,000.00
2. Jacobsen HR mower (Parks)	48,000.00
3. Greens mower (Golf)	24,000.00
4. Carts (Golf)	20,000.00
5. Walker mower (Cemetery)	18,000.00
6. Cushman (Cemetery)	15,000.00
7. Cart path holes 1,2,3 (Golf)	16,000.00
8. Walk Path Lighting Phase I (18 Lights)	<u>41,000.00</u>
TOTAL	\$217,000.0035

Leisure Services Capital Expenditures Plan

2016-2017

1. Open air sheds (2) (Golf & Rotary)	\$50,000.00
2. Walk Path Lighting (Parks) Phase II (18 Lights)	41,000.00
3. Cushman (Golf)	15,000.00
4. Driving Range Poles & Netting	25,000.00
5. Carts	20,000.00
6. Greens Mower (Golf)	24,000.00
7. Tractor (Parks)	<u>35,000.00</u>
TOTALS	\$210,000.00

ENTERPRISE
(BUSINESS TYPE ACTIVITIES)

FUND

BUDGETS

RICHFIELD CITY CORPORATION

OPERATING BUDGET

WATER DEPARTMENT: REVENUES (FUND 51)	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Estimated Total	2013/14 Approved Budget	2014/15 Proposed Budget
3610 Interest Income	430	3,357	1,001	0	0	0
3650 Late Payment Penalties	14,638	14,026	14,538	14,500	14,500	14,500
3670 Contributions from Developers	0	0	0	0	0	0
3690 Misc. Income	21,560	28,124	11,302	14,703	12,000	12,000
3700 Transfers In from other funds	0	0	0	0	0	0
3711 Water Service Sales	851,858	964,765	934,344	935,000	920,000	935,000
3720 Water Connection Fees	4,788	6,935	9,546	2,500	5,000	5,000
3721 Water Turn On Fees	1,491	1,400	1,500	2,000	1,400	1,500
3722 Sale of Material	0	200	0	1,000	0	0
3790 Water Impact Fees	16,358	18,000	49,428	7,500	20,000	10,000
TOTAL REVENUE	911,123	1,036,807	1,021,659	977,203	972,900	978,000

RICHFIELD CITY CORPORATION

OPERATING BUDGET

WATER DEPARTMENT: EXPENSES (5140)	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15
	Actual	Actual	Actual	Estimated Total	Approved Budget	Proposed Budget
11 Full-Time Employee Salaries	102,345	108,167	111,467	112,738	112,738	115,884
12 Wages - Temporary Employees	10,029	13,895	94	2,500	2,500	2,500
13 Employee Benefits	52,805	60,471	67,437	71,822	69,731	74,083
21 Subscriptions & Memberships	900	975	1,100	1,100	1,100	1,100
23 Travel & Training	2,783	445	737	1,500	1,500	1,500
24 Office Supplies	8,962	7,458	8,433	13,000	11,000	11,000
25 Equipment Operation & Maintenance	118,425	113,780	138,780	145,000	125,000	125,000
26 Flood Basin Maintenance	5,465	11,314	3,275	7,000	5,000	5,000
27 Utilities	107,022	117,195	124,388	125,000	120,000	120,000
28 Telemetry / Telephone	2,599	1,924	2,378	3,000	2,500	2,500
31 Professional & Technical	16,957	10,230	32,278	20,000	25,000	25,000
34 Auditor Expense	7,800	8,000	8,000	8,000	8,000	8,000
35 Administrative Expense	140,000	140,000	140,000	140,000	140,000	140,000
41 Insurance	25,000	25,000	25,000	25,000	25,000	25,000
45 Miscellaneous	17,565	2,682	2,083	6,500	5,000	5,000
46 Bad Debt Expense	225	460	1,050	575	500	500
60 Bond & Notes Interest Expense	80,400	73,054	68,651	64,246	61,624	57,641
95 Depreciation	169,194	208,691	194,406	194,406	209,000	194,406
TOTAL	868,476	903,741	929,557	941,387	925,193	914,114
Bonds & Notes Principal Payments	202,117	208,499	203,023	224,651	224,651	228,784
Acquisition & Const. of Capital Assets (not bonded for)	42,736	0	0	62,227	25,000	25,000
TOTAL WATER BUDGET	1,113,329	1,112,240	1,132,580	1,228,265	1,174,844	1,167,898

FICA	9,053
W.C.	2,800
St. Unemp.	1,000
GTL	280
LTD	662
Retirement	21,404
In Lieu Ret.	0
Health Ins.	36,034
Dental	2,250
Vision	600
	74,083

RICHFIELD CITY CORPORATION

OPERATING BUDGET

SEWER DEPARTMENT: REVENUES (FUND 52)	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Estimated Total	2013/14 Approved Budget	2014/15 Adopted Budget
3610 Interest Income	2,112	578	16	0	0	0
3670 Contribution from Developers	0	0	0	0	0	0
3730 Sewer Service Charges	979,765	989,894	978,784	977,000	1,000,000	980,000
3740 Sewer Connection Fees	4,950	3,300	1,650	0	4,000	2,000
3790 Sewer Impact Fees	16,676	18,000	57,668	4,000	10,000	4,000
3900 Miscellaneous Revenue	6,784	23,122	11,190	14,483	2,000	10,000
3910 Rent Income	0	0	0	0	0	0
TOTAL	1,010,287	1,034,894	1,049,308	995,483	1,016,000	996,000

RICHFIELD CITY CORPORATION

OPERATING BUDGET

(COLLECTION)	2010/11	2011/12	2012/13	2013/14 Estimated	2013/14 Approved	2014/15 Proposed
DEPARTMENT: SEWER EXPEND. (5240)	Actual	Actual	Actual	Total	Budget	Budget
11 Full-Time Employee Salaries	156,117	153,593	153,739	157,436	157,436	162,770
13 Employee Benefits	71,516	81,457	88,217	94,648	94,648	98,469
23 Travel & Training	243	1,765	1,292	750	750	750
24 Office Supplies	7,965	7,329	8,365	9,000	9,000	9,000
25 Equipment Operation & Maintenance	27,098	55,999	83,436	65,000	40,000	40,000
27 Utilities	19,062	18,102	19,756	21,000	19,000	19,000
28 Telephones, Cellular Phones, Telemetry	2,002	2,403	2,007	4,000	2,500	2,500
31 Professional & Technical	1,559	5,597	16,114	15,000	6,000	6,000
34 Auditor Expense	6,700	6,700	6,700	6,700	6,700	6,700
35 Administrative Expense	140,000	140,000	140,000	140,000	140,000	140,000
41 Insurance	28,000	28,000	28,000	28,000	28,000	28,000
45 Miscellaneous Supplies & Service	10,328	4,403	5,993	11,000	5,000	5,000
62 Bond Interest Expense	292,893	189,002	171,187	170,715	186,975	168,033
95 Depreciation	246,623	354,069	334,508	334,508	346,000	334,508
TOTAL COLLECTION	1,010,106	1,048,419	1,059,314	1,057,757	1,042,009	1,020,730
TOTAL SEWER FUND SUMMARY						
(Treatment and Collection):						
Bond Principal Payments:						
Sewer Lagoon Project (\$3,000,000 project)	78,153	80,470	82,891	85,415	85,415	0
Collection Project (\$4,000,000 project) Year 2000	210,854	219,288	228,060	228,060	228,060	237,182
Collection Project (\$4,000,000 project) Year 2009	6,000	6,000	7,000	7,000	7,000	7,000
Vactor Sewer Machine Lease Purchase	11,775	0	0	0	0	0
Capital Improvements / Purchases:						
Acquisition & Construction of Capital Assets	10,032	54,645	0	44,566	15,000	25,000
5240 Total Sewer Collection Budget	1,010,106	1,048,419	1,059,314	1,057,757	1,038,499	1,013,609
5241 Total Sewer Treatment Budget	16,026	16,800	24,374	16,968	16,968	17,714
TOTAL SEWER EXPENDITURES TREATMENT AND COLLECTION	1,342,946	1,425,622	1,401,639	1,439,766	1,390,942	1,300,505

FICA	12,492
W.C.	3,400
St. Unemp.	1,200
GTL	392
LTD	765
Retirement	30,064
In Lieu Ret.	0
Health Ins.	46,166
Dental	3,150
Vision	840

98,469

RICHFIELD CITY CORPORATION

OPERATING BUDGET

(TREATMENT 5241) DEPARTMENT: SEWER EXPEND.	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Estimated Total	2013/14 Approved Budget	2014/15 Proposed Budget
11 Full-Time Employee Salaries	5,719	5,194	5,419	5,419	5,419	5,466
12 Temporary Employees	0	0	0	0	0	0
13 Employee Benefits	3,382	3,341	3,535	3,549	3,549	4,295
21 Books, Subscriptions & Memberships	0	0	0	0	0	0
23 Travel & Training	0	0	0	0	0	0
24 Office Expense	0	0	0	0	0	0
25 Equipment Operation & Maintenance	3,825	4,491	11,628	4,000	4,000	4,000
26 Buildings & Grounds O & M	0	0	433	1,000	1,000	1,000
27 Utilities	0	468	286	0	0	0
28 Telephone	0	206	73	0	0	0
31 Professional & Technical	0	0	0	0	0	0
34 Auditor Expense	1,100	1,100	1,000	1,000	1,000	1,000
35 Administrative Expense	0	0	0	0	0	0
41 Insurance	2,000	2,000	2,000	2,000	2,000	2,000
62 Bond Interest	0	0	0	0	0	0
TOTAL TREATMENT	16,026	16,800	24,374	16,968	16,968	17,761

An average of six hours per week is estimated to be spent on treatment facilities by Richfield City Public Works Crews
Buildings and Grounds expenses include weed control, dike maintenance, mosquito control, etc.

FICA	418
W.C.	112
St. Unemp.	51
GTL	0
LTD	0
Retirement	1,010
In Lieu Ret.	0
Health Ins.	2,533
Dental	135
Vision	36
	4,295

RICHFIELD CITY CORPORATION

OPERATING BUDGET

REFUSE COLLECTION	2010/11	2011/12	2012/13	2013/14	2013/14	2014/15
DEPARTMENT: REV. & EXP. (FUND 53)	Actual	Actual	Actual	Estimated Total	Approved Budget	Proposed Budget
<u>Revenues:</u>						
Refuse Service Charges	243,887	250,358	252,154	252,700	252,000	253,000
Total Revenues	243,887	250,358	252,154	252,700	252,000	253,000
<u>Expenditures:</u>						
Office Supplies	5,457	4,602	5,554	5,700	5,500	6,000
Contracted and Professional Services	235,358	243,149	244,196	244,500	244,000	244,600
Miscellaneous	34	118	197	100	100	250
Transfers to other Funds	0	0	0	0	0	0
Total Expenditures	240,849	247,869	249,947	250,300	249,600	250,850
Excess of Revenue over (under) Expenditures	3,038	2,489	2,207	2,400	2,400	2,150
Fund Balance - Beginning of Year	26,109	29,147	31,636	33,843	33,843	33,843
Fund Balance - End of Year	29,147	31,636	33,843	36,243	36,243	35,993

RICHFIELD CITY CORPORATION

OPERATING BUDGET

LANDFILL REVENUES DEPARTMENT: & EXPEND. (FUND 54)	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Estimated Total	2013/14 Approved Budget	2014/15 Proposed Budget
<u>Revenues:</u>						
Landfill Service Charges	242,259	240,998	241,293	242,307	242,000	242,400
Total Revenues	242,259	240,998	241,293	242,307	242,000	242,400
<u>Expenditures:</u>						
Office Supplies	42	171	266	307	0	400
Professional & Technical	221,191	223,295	223,824	224,000	227,500	224,000
Transfers to other Funds	21,026	17,532	17,203	18,000	14,500	18,000
Total Expenditures	242,259	240,998	241,293	242,307	242,000	242,400
Excess of Revenue over (under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year				0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

PERPETUAL

CARE

FUND

BUDGET

RICHFIELD CITY CORPORATION

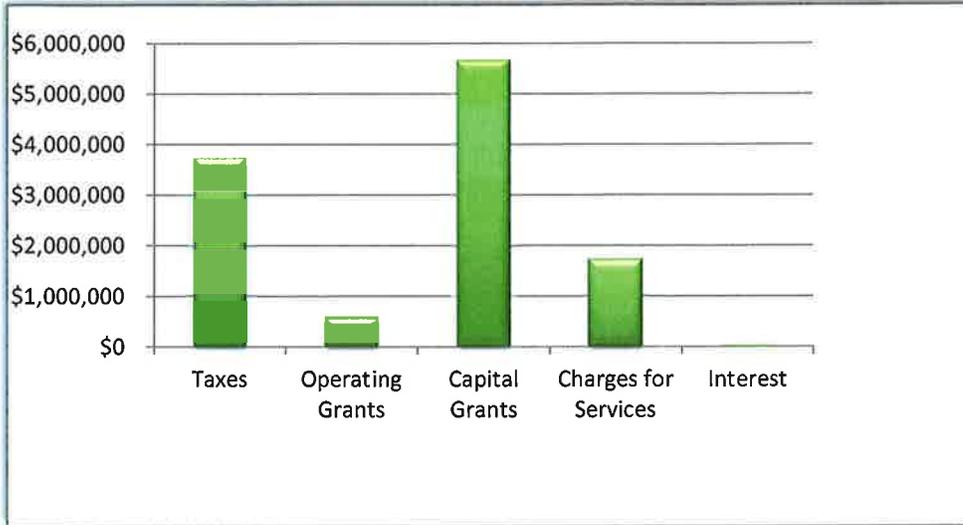
CEMETERY PERPETUAL CARE FUND

REVENUES & DEPARTMENT: EXPEND. (FUND 70)	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Estimated Total	2013/14 Approved Budget	2014/15 Proposed Budget
<u>Revenues:</u>						
Interest Income	527	770	759	750	750	700
Perpetual Care Income	8,775	7,256	7,644	7,500	7,000	7,000
Total Revenues	9,302	8,026	8,403	8,250	7,750	7,700
<u>Expenditures:</u>						
Miscellaneous Expense	0	0	0	0	0	0
Transfers to General Fund (Transfer of Int. for cemetery operations)	527	770	759	750	750	700
Transfers Out (for Cemetery Development)	0	0	0	10,998	0	0
Total Expenditures	527	770	759	11,748	750	700
Excess of Revenue over (under) Expenditures	8,775	7,256	7,644	-3,498	7,000	7,000
Fund Balance - Beginning of Year	98,257	107,032	114,288	121,932	121,932	118,434
Fund Balance - End of Year	107,032	114,288	121,932	118,434	128,932	125,434

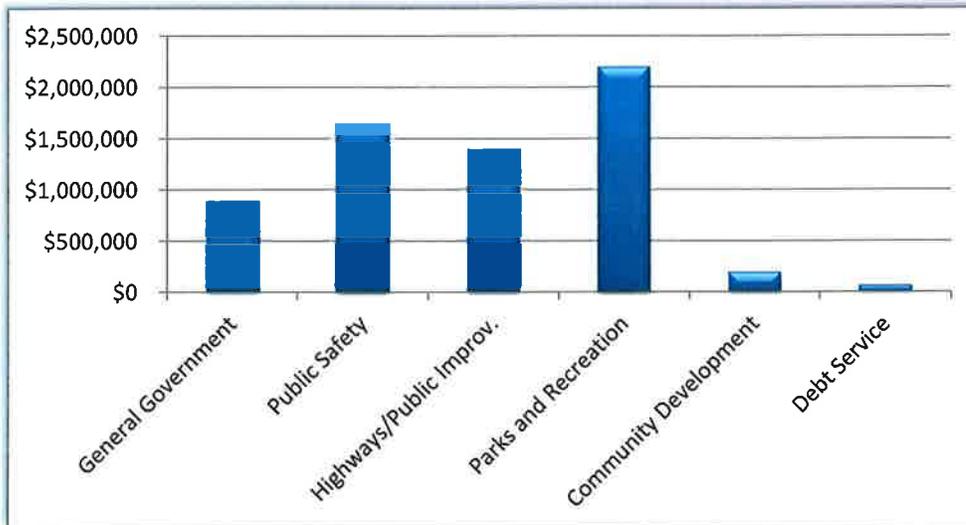
**SUPPLEMENTAL
INFORMATION
AND
STATISTICS**

RICHFIELD CITY CORPORATION

Distribution of Revenues and Expenditures 2013 Audited Financial Statements / Governmental Funds



Taxes	\$3,710,439
Operating Grants	\$593,953
Capital Grants	\$5,670,150
Charges for Services	\$1,715,518
Interest	\$25,483



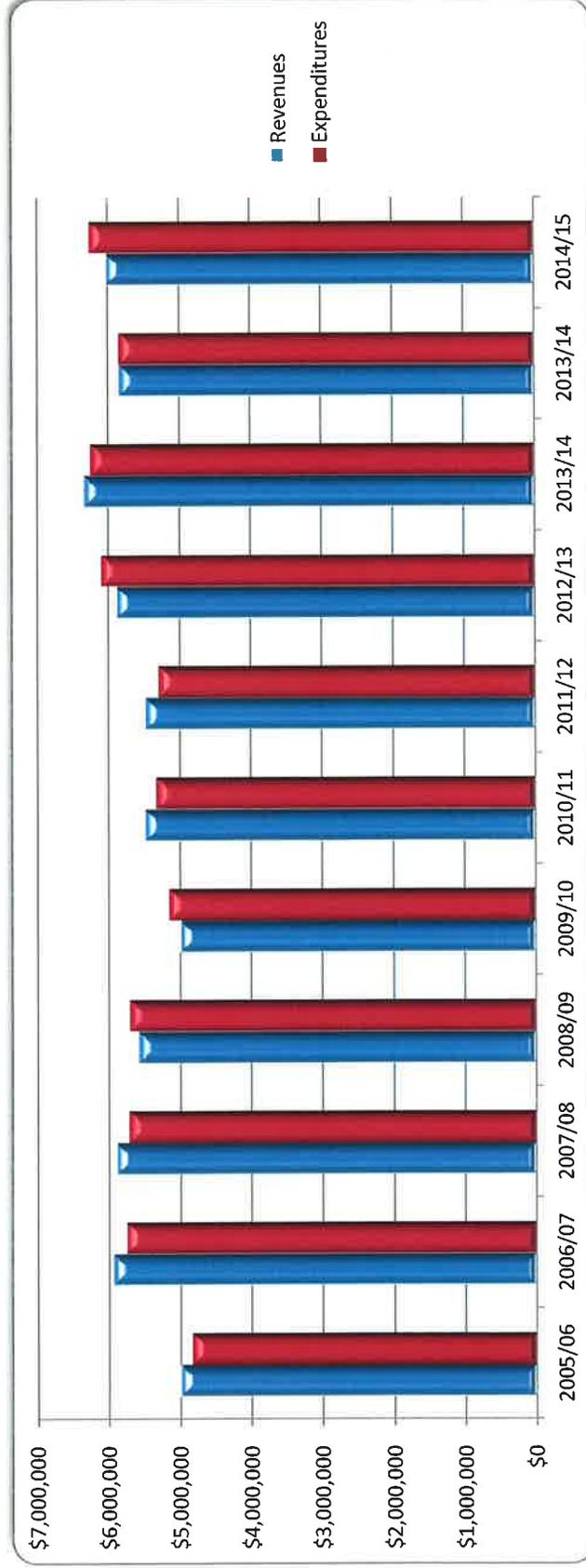
General Government	\$882,689
Public Safety	\$1,631,694
Highways/Public Improv.	\$1,388,846
Parks and Recreation	\$2,195,486
Community Development	\$186,481
Debt Service	\$53,956

RICHFIELD CITY CORPORATION

Budget Summary (Historical, Current, Proposed)

General Fund Revenues and Expenditures

	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Estimated 2013/14	Budgeted 2013/14	Proposed 2014/15
Revenues	\$5,002,954	\$5,939,699	\$5,894,086	\$5,579,189	\$4,995,941	\$5,482,564	\$5,475,099	\$5,878,177	\$6,334,352	\$5,838,508	\$6,019,376
Expenditures	\$4,836,195	\$5,758,680	\$5,712,563	\$5,699,998	\$5,153,737	\$5,324,938	\$5,294,421	\$6,093,600	\$6,236,917	\$5,838,508	\$6,256,408



Richfield City Corporation

Sales Tax Collection Analysis

Fiscal Year Basis

Sales Tax

YTD \$ Up	Yr. over Yr. \$ Up	YTD % Up	Yr. over Yr. % Up	July	August	September	October	November	December	January	February	March	April	May	June	Total	% Change
2013/14	\$189,406.63	\$153,534.73	18.89%	\$153,534.73	\$155,830.51	\$197,492.75	\$198,002.67	\$184,553.53	\$193,207.04	\$130,287.50	\$136,333.83	\$171,962.16	\$117,156.03	\$139,193.65	\$1,868,091.35	4.30%	
2012/13	\$181,309.99	\$129,145.79	10.46%	\$143,807.50	\$161,470.88	\$127,089.90	\$132,016.15	\$180,653.60	\$124,425.30	\$118,524.72	\$169,264.57	\$114,056.63	\$145,083.99	\$1,726,630.42	6.99%		
2011/12	\$169,946.58	\$128,077.79	4.47%	\$138,132.30	\$156,722.47	\$121,981.30	\$117,077.56	\$174,793.14	\$105,055.51	\$113,708.38	\$149,997.11	\$109,194.67	\$121,716.90	\$1,547,338.48	1.85%		
2010/11	\$157,547.55	\$126,818.33	18.89%	\$124,334.37	\$136,571.88	\$122,546.13	\$117,077.56	\$159,739.60	\$114,066.00	\$113,708.38	\$149,997.11	\$96,925.26	\$120,605.20	\$1,519,300.08	-13.11%		
2009/10	\$149,544.08	\$129,110.93	4.47%	\$136,499.12	\$147,259.15	\$120,248.96	\$115,775.78	\$164,191.65	\$100,967.83	\$106,187.71	\$131,984.41	\$96,925.26	\$119,043.34	\$1,748,580.09	-9.41%		
2008/09	\$186,582.13	\$160,124.96	18.89%	\$157,480.38	\$173,328.94	\$137,696.91	\$137,696.91	\$198,594.98	\$138,049.31	\$137,776.38	\$181,147.57	\$127,022.73	\$158,879.07	\$1,924,227.39	20.38%		
2007/08	\$190,227.97	\$157,829.91	18.89%	\$163,871.66	\$181,220.55	\$135,497.35	\$135,497.35	\$198,594.98	\$138,049.31	\$137,776.38	\$181,147.57	\$127,022.73	\$158,879.07	\$1,924,227.39	10.87%		
2006/07	\$190,148.93	\$272,998.77	18.89%	\$152,749.08	\$174,998.08	\$128,411.68	\$165,409.23	\$191,758.77	\$156,549.92	\$123,478.51	\$170,694.13	\$146,168.69	\$154,649.91	\$2,028,612.68	13.65%		
2005/06	\$168,631.23	\$131,955.20	18.89%	\$135,786.46	\$159,907.31	\$115,315.04	\$125,180.05	\$177,663.24	\$140,414.22	\$140,414.22	\$140,408.82	\$128,503.51	\$125,345.07	\$1,668,782.88	10.87%		
2004/05	\$155,131.07	\$112,959.98	18.89%	\$107,708.47	\$146,356.13	\$99,801.15	\$105,086.22	\$170,899.13	\$98,846.44	\$101,517.89	\$140,928.68	\$113,181.82	\$113,181.82	\$1,468,380.20	6.73%		
2003/04	\$135,226.11	\$100,380.85	18.89%	\$92,620.02	\$129,706.33	\$97,498.27	\$85,022.44	\$159,737.15	\$83,024.04	\$101,789.53	\$126,358.55	\$106,958.34	\$106,106.86	\$1,324,428.49			

Highways Tax

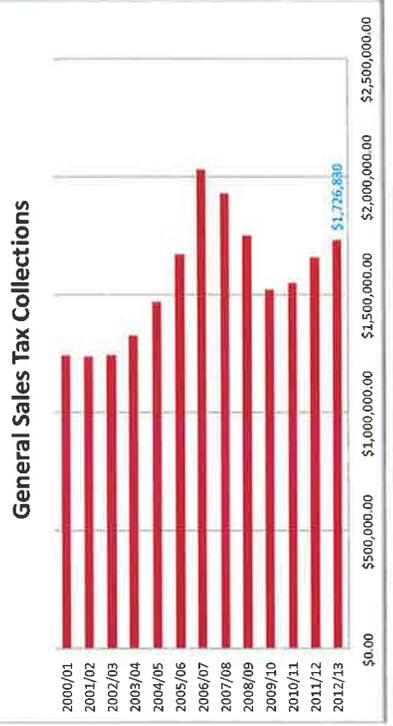
YTD \$ Up	Yr. over Yr. \$ Up	YTD % Up	Yr. over Yr. % Up	July	August	September	October	November	December	January	February	March	April	May	June	Total	% Change
2013/14	\$68,275.14	\$52,373.87	11.55%	\$52,373.87	\$52,373.87	\$52,373.87	\$52,373.87	\$52,373.87	\$52,373.87	\$52,373.87	\$52,373.87	\$52,373.87	\$52,373.87	\$52,373.87	\$52,373.87	\$643,046.07	4.40%
2012/13	\$61,207.17	\$42,167.52	11.55%	\$42,167.52	\$42,167.52	\$42,167.52	\$42,167.52	\$42,167.52	\$42,167.52	\$42,167.52	\$42,167.52	\$42,167.52	\$42,167.52	\$42,167.52	\$42,167.52	\$583,165.88	3.90%
2011/12	\$58,162.08	\$42,681.34	11.55%	\$42,681.34	\$42,681.34	\$42,681.34	\$42,681.34	\$42,681.34	\$42,681.34	\$42,681.34	\$42,681.34	\$42,681.34	\$42,681.34	\$42,681.34	\$42,681.34	\$539,455.59	3.66%
2010/11	\$55,142.89	\$42,210.14	11.55%	\$42,210.14	\$42,210.14	\$42,210.14	\$42,210.14	\$42,210.14	\$42,210.14	\$42,210.14	\$42,210.14	\$42,210.14	\$42,210.14	\$42,210.14	\$42,210.14	\$519,195.03	-10.48%
2009/10	\$49,023.18	\$41,422.32	11.55%	\$41,422.32	\$41,422.32	\$41,422.32	\$41,422.32	\$41,422.32	\$41,422.32	\$41,422.32	\$41,422.32	\$41,422.32	\$41,422.32	\$41,422.32	\$41,422.32	\$500,846.89	9.06%
2008/09	\$62,242.06	\$47,185.49	11.55%	\$47,185.49	\$47,185.49	\$47,185.49	\$47,185.49	\$47,185.49	\$47,185.49	\$47,185.49	\$47,185.49	\$47,185.49	\$47,185.49	\$47,185.49	\$47,185.49	\$559,502.03	10.08%
2007/08	\$62,146.44	\$47,703.39	11.55%	\$47,703.39	\$47,703.39	\$47,703.39	\$47,703.39	\$47,703.39	\$47,703.39	\$47,703.39	\$47,703.39	\$47,703.39	\$47,703.39	\$47,703.39	\$47,703.39	\$617,607.85	10.08%
2006/07	\$60,395.43	\$47,758.19	11.55%	\$47,758.19	\$47,758.19	\$47,758.19	\$47,758.19	\$47,758.19	\$47,758.19	\$47,758.19	\$47,758.19	\$47,758.19	\$47,758.19	\$47,758.19	\$47,758.19	\$586,283.88	12.38%
2005/06	\$54,412.46	\$41,054.69	11.55%	\$41,054.69	\$41,054.69	\$41,054.69	\$41,054.69	\$41,054.69	\$41,054.69	\$41,054.69	\$41,054.69	\$41,054.69	\$41,054.69	\$41,054.69	\$41,054.69	\$506,777.22	12.38%
2004/05	\$51,148.65	\$35,436.65	11.55%	\$35,436.65	\$35,436.65	\$35,436.65	\$35,436.65	\$35,436.65	\$35,436.65	\$35,436.65	\$35,436.65	\$35,436.65	\$35,436.65	\$35,436.65	\$35,436.65	\$454,123.94	10.83%
2003/04	\$41,140.90	\$26,902.42	11.55%	\$26,902.42	\$26,902.42	\$26,902.42	\$26,902.42	\$26,902.42	\$26,902.42	\$26,902.42	\$26,902.42	\$26,902.42	\$26,902.42	\$26,902.42	\$26,902.42	\$404,100.19	

Recreation Tax

YTD \$ Up	Yr. over Yr. \$ Up	YTD % Up	Yr. over Yr. % Up	July	August	September	October	November	December	January	February	March	April	May	June	Total	% Change
2013/14	\$22,718.35	\$17,440.05	14.33%	\$17,440.05	\$17,440.05	\$17,440.05	\$17,440.05	\$17,440.05	\$17,440.05	\$17,440.05	\$17,440.05	\$17,440.05	\$17,440.05	\$17,440.05	\$17,440.05	\$213,962.86	4.17%
2012/13	\$19,871.59	\$13,526.18	14.33%	\$13,526.18	\$13,526.18	\$13,526.18	\$13,526.18	\$13,526.18	\$13,526.18	\$13,526.18	\$13,526.18	\$13,526.18	\$13,526.18	\$13,526.18	\$13,526.18	\$186,423.72	-
2011/12	\$19,476.41	\$14,073.89	14.33%	\$14,073.89	\$14,073.89	\$14,073.89	\$14,073.89	\$14,073.89	\$14,073.89	\$14,073.89	\$14,073.89	\$14,073.89	\$14,073.89	\$14,073.89	\$14,073.89	\$178,958.81	-
2010/11	\$0.00	\$0.00	14.33%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,627.81	-

The August 2006 figure reflects a sales tax spike from the Long-Wall purchase at the coal mine.

2013/2014 total road funds available:



Class "C"	Highways Tax	Interest	Total
\$0.00	\$643,046.00	\$0.00	\$643,046.00
\$0.00	\$0.00	\$0.00	\$0.00
\$496,672.00	\$284,010.00	\$0.00	\$780,682.00
\$186,364.00	\$0.00	\$0.00	\$186,364.00

Richfield City Corporation General Government Debt July 1, 2014

Purpose of Debt	Year Debt Issued	Debt Holder	Interest Rate	Amount Authorized	Outstanding 1-Jul-13	Next Pay. Date	Next Payment Amount	Principal	Interest	Balance at 30-Jun-14	Explanation
Seats at SVC	2003	Zions Bank	Variable	\$565,000	\$222,174	3/1/2014	\$46,872	\$124,653	\$2,219	\$97,521	2 more annual payments
Golf Course Expansion	2000	CIB	0%	\$500,000	\$250,000	7/1/2013	\$25,000	\$25,000	\$0	\$225,000	9 more annual payments
Golf Course Expansion	2000	CIB	2.50%	\$1,250,000	\$703,000	7/1/2013	\$80,575	\$63,000	\$17,575	\$640,000	9 more annual payments
Downtown Project - East Side	2003	CIB	2.50%	\$650,000	\$79,000	4/1/2014	\$15,975	\$14,000	\$1,975	\$65,000	4 more annual payments
Downtown Project - City Building	2003	CIB	1.50%	\$100,000	\$38,000	4/1/2014	\$8,570	\$8,000	\$570	\$30,000	4 more annual payments
City Street - Bridges	2007	CIB	0%	\$134,000	\$56,000	4/1/2014	\$13,000	\$13,000	\$0	\$43,000	3 more annual payments
City Street-College Avenue	2007	CIB	0%	\$1,000,000	\$500,000	10/1/2013	\$100,000	\$100,000	\$0	\$400,000	4 more annual payments
City Streets - Main Street Improv.	2008	CIB	0%	\$770,000	\$539,000	1/1/2014	\$77,000	\$77,000	\$0	\$462,000	6 more annual payments
Ladder Fire Truck	2005	CIB	0%	\$200,000	\$40,000	4/1/2014	\$20,000	\$20,000	\$0	\$20,000	1 more annual payment
New Commercial Park	2009	Zions Bank	Variable	\$600,000	\$540,000	12/31/2013	\$46,138	\$22,000	\$24,138	\$518,000	5 more payments; then a balloon payment of \$369,000 in 2019
New Fire Station	2012	CIB	0%	\$805,000	\$805,000	7/1/2013	\$27,000	\$27,000	\$0	\$778,000	29 more payments
2012/2013 Airport Improvements	2012	CIB	0%	\$659,000	\$659,000	7/1/2013	\$22,000	\$22,000	\$0	\$637,000	29 more payments

* An additional \$80,000 payment was made in 2014 as part of the fire station sale.

Richfield City Corporation

Water Fund Debt

July 1, 2013

Purpose of Debt	Year Debt Issued	Debt Holder	Interest Rate	Amount Authorized	Outstanding 1-Jul-13	Next Pay. Date	Next Payment Amount	Principal	Interest	Balance at 30-Jun-14	Payments Left
Water Rights - Doug Peterson	2000	Peterson	5.00%	\$750,000	\$346,979	12/21/2013	\$80,000	\$62,651	\$17,349	\$284,328	5 more annual payments
Water Project (new tank, dist. mains)	2003	CIB	2.50%	\$700,000	\$426,000	3/1/2014	\$44,650	\$34,000	\$10,650	\$392,000	11 more annual payments
Water Project (new tank, dist. mains)	2003	CIB	3.00%	\$2,000,000	\$1,450,000	7/1/2013	\$141,250	\$105,000	\$36,250	\$1,345,000	9 more annual payments
Replace Old Water Tank Project	2011	CIB	0.00%	\$1,250,000	\$1,250,000	1/1/2014	\$20,000	\$20,000	\$0	\$1,230,000	24 more payments (variable increasing)
Totals				\$4,700,000	\$3,472,979		\$285,900	\$221,651	\$64,249	\$3,251,328	

Richfield City Corporation

Sewer Fund Debt

July 31, 2013

Purpose of Debt	Year Debt Issued	Debt Holder	Interest Rate	Amount Authorized	Outstanding 1-Jul-13	Next Pay. Date	Next Payment Amount	Principal	Interest	Balance at 30-Jun-14	Payments Left
1983 Sewer Lagoons	1983	CIB	0.00%	\$800,000	\$26,667	1/1/2014	\$26,667	\$26,667	\$0	\$0	Paid off with 2014 payment
1983 Sewer Lagoons	1983	CIB	4.50%	\$1,000,000	\$58,748	1/1/2014	\$61,392	\$58,748	\$2,644	\$0	Paid off with 2014 payment
Sewer Collection System	2003	CIB	3.00%	\$4,000,000	\$2,101,395	12/31/2013	\$312,116	\$228,060	\$84,056	\$1,873,335	8 more annual payments
Sewer Collection System	2011	CIB	0.00%	\$3,750,000	\$3,731,000	7/1/2013	\$100,275	\$7,000	\$93,275	\$3,724,000	22 more payments (variable increasing)
Totals				\$9,550,000	\$5,917,810		\$560,458	\$320,475	\$179,975	\$5,597,335	



RICHFIELD CITY

July 2014 Renewal

Comparison of Benefits

Family - 16,717.20
Couple - 11,830.80
Employee
+ Children - 11,161.20
Single - 6,944.40

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FULLY INSURED MEDICAL COVERAGE

Comparison of Benefits



Richfield City
Medical Summary

Carrier	Plan	Monthly Premium	Annual Premium	Annual Increase	Percent of Increase
SelectHealth	Current	\$33,372.70	\$400,472.40	—	—
	\$2,000/\$4,000 Composite Rates	\$34,044.10	\$408,529.20	\$8,056.80	2.01%

Richfield City
Medical Comparison

	Select Care+ HealthSave \$2,700 Ded.		Select Health		Yes	No
	In-Network	Out-of-Network	In-Network	Out-of-Network		
Deductible	\$2,700/\$5,400	\$2,950/\$5,900	\$2,000/\$4,000	\$3,500/\$7,000		
Out of Pocket Maximum	\$4,000/\$8,000	\$5,500/\$11,000	\$5,000/\$10,000	\$7,000/\$14,000		
Deductible Included in OOP Maximum	Yes	No	Yes	No	Yes	No
Ded / OOP Embedded	No	No	No	No	Yes	No
Professional Services						
Primary Care Physicians	\$15 AD	40% AD	\$25 AD	50% AD	50% AD	50% AD
Specialists	\$25 AD	40% AD	\$40 AD	50% AD	50% AD	50% AD
Mental Health & Chemical Dependency	\$15 AD	40% AD	20% AD	50% AD	50% AD	50% AD
Urgent Care	\$35 AD	40% AD	\$40 AD	50% AD	50% AD	50% AD
Emergency Room	\$75 AD	\$75 AD	\$250 AD	\$250 AD	\$250 AD	\$250 AD
Minor Lab / X-Ray	0% AD	40% AD	0% AD	50% AD	50% AD	50% AD
Major Lab / X-Ray	20% AD	40% AD	20% AD	50% AD	50% AD	50% AD
Hospital Outpatient Surgery	20% AD	40% AD	20% AD	50% AD	50% AD	50% AD
Preventive Care	0%	Not Covered	0%	Not Covered	Not Covered	Not Covered
Inpatient Services						
Hospital / Physicians	20% AD	40% AD	20% AD	50% AD	50% AD	50% AD
Mental Health & Chemical Dependency	20% AD	40% AD	20% AD	50% AD	50% AD	50% AD
Additional Benefits						
Chiropractic	Not Covered	Not Covered	Not Covered	50% AD	50% AD	50% AD
Routine Eye Exam	0%	Not Covered	0%	Not Covered	Not Covered	Not Covered
Prescription Drugs						
Deductible	Medical Deductible Applies		Medical Deductible Applies		Medical Deductible Applies	
Tier 1	\$7 AD		\$10		\$10	
Tier 2	\$21 AD		25%		25%	
Tier 3	\$42 AD		50%		50%	
Mail Order	\$7 AD/\$42 AD/\$126 AD		\$10/25%/50%		\$10/25%/50%	
Monthly Rates						
CURRENT						
4 Employee	\$366.00		\$428.70		\$428.70	
8 Employee + Spouse	\$1,100.30		\$835.90		\$835.90	
1 Employee + Children	\$1,100.30		\$780.10		\$780.10	
20 Family	\$1,100.30		\$1,243.10		\$1,243.10	
33 TOTAL	\$33,372.70		\$34,044.10		\$34,044.10	
Percent of Increase			2.01%		2.01%	



RICHFIELD CITY

July 2014 Renewal

Comparison of Benefits

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FULLY INSURED MEDICAL COVERAGE

Comparison of Benefits



Richfield City Medical Summary

Carrier	Plan	Monthly Premium	Annual Premium	Annual Increase	Percent of Increase
SelectHealth	Current	\$33,372.70	\$400,472.40	—	—
	\$2,000/\$4,000 Age Rates	\$34,427.60	\$413,131.20	\$12,658.80	3.16%
	\$2,000/\$4,000 Composite Rates	\$34,426.50	\$413,118.00	\$12,645.60	3.16%
	\$3,500/\$7,000 70% Age Rates	\$31,114.11	\$373,369.32	-\$27,103.08	-6.77%
	\$3,500/\$7,000 70% Composite Rates	\$31,116.20	\$373,394.40	-\$27,078.00	-6.76%
Arches	\$3,500/\$7,000 100% Age Rates	\$34,528.19	\$414,338.28	\$13,865.88	3.46%
	\$3,500/\$7,000 100% Composite Rates	\$34,528.40	\$414,340.80	\$13,868.40	3.46%
	Secure WELLth Premium Saver \$2,500 HSA Preferred Care Clinic Enhanced Saver \$2,000	\$29,776.63 \$32,230.65	\$357,319.56 \$386,767.80	-\$43,152.84 -\$13,704.60	-10.78% -3.42%
United Healthcare	SILVER UP7 \$2,500 Ded.	\$40,252.75	\$483,033.00	\$82,560.60	20.62%
	SILVER XI1 \$2,000 Ded.	\$39,295.35	\$471,544.20	\$71,071.80	17.75%
	GOLD XNI \$1,000 Ded.	\$46,252.05	\$555,024.60	\$154,552.20	38.59%
Humana	PPO 14 AGHDHP OPT 2 Silver \$1,500	\$34,855.56	\$418,266.72	\$17,794.32	4.44%
	PPO 14 EHDHP OPT 7 Bronze \$3,500	\$26,129.23	\$313,550.76	-\$86,921.64	-21.70%
	PPO 14 OPT 9 Gold \$1,000	\$41,709.28	\$500,511.36	\$100,038.96	24.98%
Regence BCBS	BluePoint Gold+ \$1,000 Ded.	\$44,702.43	\$536,429.16	\$135,956.76	33.95%
	BluePoint Gold \$1,500 Ded.	\$43,876.50	\$526,518.00	\$126,045.60	31.47%
	BluePoint Silver \$2,000 Ded.	\$38,607.97	\$463,295.64	\$62,823.24	15.69%
	BluePoint Bronze+ HSA \$2,750 Ded.	\$30,533.67	\$366,404.04	-\$34,068.36	-8.51%
Altius	Gold \$1,000 Ded.	\$44,553.12	\$534,637.44	\$134,165.04	33.50%
	Silver QHDHP \$1,500 Ded.	\$37,951.17	\$455,414.04	\$54,941.64	13.72%
PEHP	Star Option 4 \$2,500 Ded.	\$39,400.20	\$472,802.40	\$72,330.00	18.06%
	Star Option 3 \$2,000 Ded.	\$36,847.00	\$442,164.00	\$41,691.60	10.41%
	Traditional Option 4 \$1,000 Ded. RX C	\$45,205.58	\$542,466.96	\$141,994.56	35.46%

Richfield City
Medical Comparison

	Select Care+ SILVER HealthSave 2,000 Ded, 80/50		Select Care+ BRONZE HealthSave \$3,500 Ded, 70/50		Select Care+ SILVER HealthSave \$3,500/\$7,000		Secure WELTH Premium Saver \$3,500 HSA		Preferred Care Clinic Enhanced Saver \$2,000	
	In-Network	Out-of-Network	In-Network	Out-of-Network	In-Network	Out-of-Network	In-Network	Out-of-Network	In-Network	Out-of-Network
Deductible	\$2,700/\$5,400	\$2,950/\$5,900	\$2,000/\$4,000	\$3,500/\$7,000	\$3,500/\$7,000	\$5,000/\$10,000	\$3,500/\$7,000	\$2,500/\$5,000	\$2,000/\$4,000	\$6,350/\$12,700
Out of Pocket Maximum	\$4,000/\$8,000	\$5,500/\$11,000	\$5,000/\$10,000	\$6,350/\$12,700	\$10,000/\$20,000	\$5,000/\$10,000	\$5,000/\$10,000	\$6,350/\$12,700	\$6,350/\$12,700	
Deductible Included in OOP Maximum	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Ded / OOP Embedded	No	No	No	No	No	No	No	No	No	No
Professional Services										
Primary Care Physicians	\$15 AD	40% AD	\$25 AD	50% AD	50% AD	0% AD	0% AD	50% AD	\$5 *	50% AD
Specialists	\$25 AD	40% AD	\$40 AD	50% AD	50% AD	0% AD	0% AD	50% AD	\$75	50% AD
Mental Health & Chemical Dependency	\$15 AD	40% AD	20% AD	30% AD	50% AD	0% AD	0% AD	50% AD	\$25	50% AD
Office Visits	\$35 AD	40% AD	\$40 AD	50% AD	50% AD	0% AD	0% AD	50% AD	40% AD	50% AD
Emergency Room	\$75 AD	40% AD	\$250 AD	55% AD	55% AD	0% AD	0% AD	50% AD	\$150 AD	50% AD
Minor Lab / X-Ray	0% AD	40% AD	0% AD	50% AD	50% AD	0% AD	0% AD	50% AD	\$5 *	50% AD
Major Lab / X-Ray	20% AD	40% AD	20% AD	30% AD	50% AD	0% AD	0% AD	50% AD	40% AD	50% AD
Hospital Outpatient Surgery	20% AD	40% AD	20% AD	30% AD	50% AD	0% AD	0% AD	50% AD	40% AD	50% AD
Preventive Care	0%	Not Covered	0%	Not Covered	Not Covered	Not Covered	0%	0%	0%	0%
Inpatient Services										
Hospital / Physicians	20% AD	40% AD	20% AD	30% AD	50% AD	0% AD	0% AD	50% AD	40% AD	50% AD
Mental Health & Chemical Dependency	20% AD	40% AD	20% AD	30% AD	50% AD	0% AD	0% AD	50% AD	40% AD	50% AD
Additional Benefits										
Chiropractic	Not Covered	Not Covered	Not Covered	Not Covered	Not Covered	Not Covered	Not Covered	Not Covered	40% AD	0%
Routine Eye Exam	Not Covered	Not Covered	Not Covered	Not Covered	Not Covered	Not Covered	Not Covered	Not Covered	0%	0%
Prescription Drugs										
Deductible	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies
Tier 1	\$7 AD	\$100.30	\$10	\$10	\$10	\$10	Subject to Medical Deductible and Coinsurance	30% AD	\$5	\$5
Tier 2	\$21 AD	\$1,100.30	25%	25%	25%	25%		50% AD	\$35	\$35
Tier 3	\$42 AD	\$1,100.30	50%	50%	50%	50%		70% AD	40% AD	40% AD
Mail Order	\$7 AD/\$42 AD/\$126 AD	\$1,100.30	\$10/25%/50%	\$10/25%/50%	\$10/25%/50%	\$10/25%/50%		30%-50% AD	2 X Retail	2 X Retail
Monthly Rates										
4 Employee	\$366.00	\$433.50	Age Rated	Age Rated	Age Rated	Age Rated	Age Rated	Age Rated	Age Rated	Age Rated
8 Employee + Spouse	\$1,100.30	\$845.20	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary
1 Employee + Children	\$1,100.30	\$788.90	\$1,136.20	\$1,136.20	\$1,136.20	\$1,260.80	\$1,260.80	\$1,260.80	\$1,260.80	\$1,260.80
20 Family	\$33,372.70	\$34,426.50	\$31,134.11	\$31,116.20	\$34,528.19	\$34,528.40	\$32,776.63	\$29,776.63	\$32,230.65	\$32,230.65
33 TOTAL		3.16%	-6.77%	-6.76%	3.46%	3.46%	-10.78%	-3.42%		
Percent of Increase		3.16%	-6.77%	-6.76%	3.46%	3.46%	-10.78%	-3.42%		

* Preferred Care Clinic Office Visit

Richfield City
Medical Comparison

	United Healthcare				Humana			
	SILVER UP7 \$2,500 Ded. In-Network	SILVER X11 \$2,000 Ded. Out-of-Network	GOLD XNI \$1,000 Ded. In-Network	GOLD XNI \$1,000 Ded. Out-of-Network	PPO 14 AGHDHP OPT 2 Silver \$1,500 In-Network	PPO 14 AGHDHP OPT 2 Silver \$1,500 Out-of-Network	PPO 14 EHDHP OPT 7 Bronze \$3,500 In-Network	PPO 14 EHDHP OPT 7 Bronze \$3,500 Out-of-Network
Deductible	\$2,500/\$5,000	\$5,000/\$10,000	\$2,000/\$4,000	\$5,000/\$10,000	\$1,500/\$3,000	\$4,500/\$9,000	\$3,500/\$7,000	\$10,500/\$21,000
Out of Pocket Maximum	\$10,000/\$20,000	\$10,000/\$20,000	\$5,500/\$11,000	\$10,000/\$20,000	\$6,350/\$12,700	\$19,050/\$38,100	\$6,350/\$12,700	\$19,050/\$38,100
Deductible Included in OOP Maximum	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Ded / OOP Embedded	No	No	No	No	No	No	No	No
Professional Services								
Primary Care Physicians	10% AD	50% AD	20% AD	50% AD	20% AD	40% AD	30% AD	45% AD
Specialists	10% AD	50% AD	20% AD	50% AD	20% AD	40% AD	30% AD	45% AD
Mental Health & Chemical Dependency	10% AD	50% AD	20% AD	50% AD	20% AD	40% AD	30% AD	45% AD
Urgent Care	10% AD	50% AD	20% AD	50% AD	20% AD	40% AD	30% AD	45% AD
Emergency Room	10% AD	10% AD	20% AD	20% AD	20% AD	20% AD	30% AD	30% AD
Minor Lab / X-Ray	10% AD	50% AD	20% AD	50% AD	20% AD	40% AD	30% AD	45% AD
Major Lab / X-Ray	10% AD	50% AD	20% AD	50% AD	20% AD	40% AD	30% AD	45% AD
Hospital Outpatient Surgery	10% AD	50% AD	20% AD	50% AD	20% AD	40% AD	30% AD	45% AD
Preventive Care	0%	50% AD	0%	50% AD	0%	40% AD	0%	45% AD
Inpatient Services								
Hospital / Physicians	10% AD	50% AD	20% AD	50% AD	20% AD	40% AD	30% AD	45% AD
Mental Health & Chemical Dependency	10% AD	50% AD	20% AD	50% AD	20% AD	40% AD	30% AD	45% AD
Additional Benefits								
Chiropractic	10% AD	50% AD	20% AD	50% AD	20% AD	40% AD	30% AD	45% AD
Routine Eye Exam	0%	50% AD	0%	50% AD	0%	40% AD	0%	45% AD
Prescription Drugs								
Deductible	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies
Tier 1	\$15	\$15	\$15	\$15	20% AD	20% AD	30% AD	30% AD
Tier 2	\$40	\$40	\$40	\$40	20% AD	20% AD	30% AD	30% AD
Tier 3	\$80	\$80	\$80	\$80	20% AD	20% AD	30% AD	30% AD
Mail Order	2.5X Retail	2.5X Retail	2.5X Retail	2.5X Retail	20% AD	20% AD	30% AD	30% AD
Monthly Rates	Age Rated	Age Rated	Age Rated	Age Rated	Age Rated	Age Rated	Age Rated	Age Rated
4 Employee	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary
8 Employee + Spouse	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary
1 Employee + Children	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary
20 Family	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary
33 TOTAL	\$40,252.75	\$39,295.35	\$46,252.05	\$46,252.05	\$34,855.56	\$26,129.23	\$41,709.28	\$41,709.28
Percent of Increase	20.62%	17.75%	38.59%	38.59%	4.44%	-21.70%	24.98%	24.98%

Benefits illustrated in summary for comparison purposes only. Please refer to the carrier plan document for further plan details.

Richfield City
Medical Comparison

	Regence BCBS												Allius	
	BluePoint Gold+ \$1,000 Ded. Out-of-Network		BluePoint Gold \$1,500 Ded. In-Network		BluePoint Silver \$2,000 Ded. In-Network		BluePoint Bronze+ HSA \$2,750 Ded. In-Network		Gold \$1,000 Ded. In-Network		Silver QHPHP \$1,500 Ded. In-Network		Out-of-Network	
Deductible	\$1,000/\$2,000	\$3,500/\$7,000	\$1,500/\$3,000	\$3,500/\$7,000	\$2,000/\$4,000	\$4,000/\$8,000	\$2,750/\$5,500	\$6,250/\$12,500	\$1,000/\$2,000	\$4,000/\$8,000	\$2,000/\$4,000	\$1,500/\$3,000	\$5,000/\$10,000	\$3,000/\$6,000
Out of Pocket Maximum	\$3,500/\$7,000	\$5,000/\$10,000	\$3,500/\$7,000	\$5,000/\$10,000	\$6,250/\$12,500	\$7,500/\$15,000	\$6,250/\$12,500	\$10,000/\$20,000	\$4,000/\$8,000	\$4,000/\$8,000	\$8,000/\$16,000	\$5,000/\$10,000	\$10,000/\$20,000	\$10,000/\$20,000
Deductible Included in OOP Maximum	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Ded / OOP Embedded	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Professional Services														
Primary Care Physicians	\$25	50% AD	\$25	50% AD	\$30	50% AD	\$20+50% AD	50% AD	\$25	40% AD	40% AD	20% AD	20% AD	40% AD
Specialists	\$45	50% AD	\$45	50% AD	\$45	50% AD	\$30+50% AD	50% AD	\$50	40% AD	40% AD	20% AD	20% AD	40% AD
Mental Health & Chemical Dependency	\$25	50% AD	\$25	50% AD	30% AD	50% AD	50% AD	50% AD	\$50	40% AD	40% AD	20% AD	20% AD	40% AD
Urgent Care	\$45	50% AD	\$45	50% AD	30% AD	50% AD	\$30+50% AD	50% AD	\$50	\$100	20% AD	20% AD	20% AD	40% AD
Emergency Room	\$250+20% AD	\$250+20% AD	\$250+20% AD	\$250+20% AD	\$250+30% AD	\$250+30% AD	50% AD	50% AD	\$250 AD	\$250 AD	40% AD	20% AD	20% AD	20% AD
Minor Lab / X-Ray	First \$400 upfront covered in full, then deductible and coinsurance	First \$400 upfront covered in full, then deductible and coinsurance	First \$400 upfront covered in full, then deductible and coinsurance	First \$400 upfront covered in full, then deductible and coinsurance	30% AD	50% AD	50% AD	50% AD	0%	40% AD	40% AD	20% AD	20% AD	40% AD
Major Lab / X-Ray	20% AD	50% AD	20% AD	50% AD	30% AD	50% AD	50% AD	50% AD	20% AD	40% AD	40% AD	20% AD	20% AD	40% AD
Hospital Outpatient Surgery	0%	50% AD	0%	50% AD	0%	50% AD	0%	50% AD	0%	40% AD	40% AD	0%	0%	40% AD
Preventive Care	0%	50% AD	0%	50% AD	0%	50% AD	0%	50% AD	0%	40% AD	40% AD	0%	0%	40% AD
Inpatient Services														
Hospital / Physicians	20% AD	50% AD	20% AD	50% AD	30% AD	50% AD	50% AD	50% AD	20% AD	40% AD	40% AD	20% AD	20% AD	40% AD
Mental Health & Chemical Dependency	20% AD	50% AD	20% AD	50% AD	30% AD	50% AD	50% AD	50% AD	20% AD	40% AD	40% AD	50% AD	50% AD	40% AD
Additional Benefits														
Chiropractic	Not Covered	0%	Not Covered	0%	0%	0%	Not Covered	0%	Not Covered	0%	Not Covered	Not Covered	Not Covered	Not Covered
Routine Eye Exam	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	40% AD
Prescription Drugs														
Deductible	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies	Medical Deductible Applies
Tier 1	\$5	\$5	\$5	\$5	None	None	None	None	None	None	None	None	None	Medical Deductible Applies
Tier 2	\$30	\$30	\$30	\$30	\$10	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$15
Tier 3	50% AD	50% AD	50% AD	50% AD	50% AD	50% AD	50% AD	50% AD	50% AD	50% AD	50% AD	50% AD	50% AD	\$30
Mail Order	2X Retail	2X Retail	2X Retail	2X Retail	2X Retail	2X Retail	2X Retail	2X Retail	2X Retail	2X Retail	2X Retail	2X Retail	2X Retail	\$60
Monthly Rates	Age Rated	Age Rated	Age Rated	Age Rated	Age Rated	Age Rated	Age Rated	Age Rated	Age Rated	Age Rated	Age Rated	Age Rated	Age Rated	Age Rated
4 Employee	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary
8 Employee + Spouse	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary
1 Employee + Children	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary
20 Family	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary	See Rate Summary
33 TOTAL	\$44,702.43	\$43,876.50	\$38,607.97	\$30,533.67	\$44,553.12	\$37,951.17	\$37,951.17	\$37,951.17	\$37,951.17	\$37,951.17	\$37,951.17	\$37,951.17	\$37,951.17	\$37,951.17
Percent of Increase	33.95%	31.47%	15.69%	-8.51%	33.50%	13.72%	13.72%	13.72%	13.72%	13.72%	13.72%	13.72%	13.72%	13.72%

Richfield City
Medical Comparison

	PEHP					
	Star Option 4 \$2,500 Ded.		Star Option 3 \$2,000 Ded.		Traditional Option 4 \$1,000 Ded. RX C	
	In-Network	Out-of-Network	In-Network	Out-of-Network	In-Network	Out-of-Network
Deductible	\$2,500/\$5,000	\$2,500/\$5,000	\$2,000/\$4,000	\$2,000/\$4,000	\$1,000/\$2,000	\$1,000/\$2,000
Out of Pocket Maximum	\$2,500/\$5,000	\$2,500/\$5,000	\$4,000/\$8,000	\$4,000/\$8,000	\$4,000/\$8,000	\$4,000/\$8,000
Deductible Included in OOP Maximum	Yes	Yes	Yes	Yes	No	No
Ded / OOP Embedded	No	No	No	No	Yes	Yes
Professional Services						
Office Visits	0% AD	20% AD	20% AD	40% AD	\$30	40% AD
Primary Care Physicians	0% AD	20% AD	20% AD	40% AD	\$40	40% AD
Specialists	0% AD	20% AD	20% AD	40% AD	50% AD	50% AD
Mental Health & Chemical Dependency	0% AD	20% AD	20% AD	40% AD	\$50	40% AD
Urgent Care	0% AD	20% AD	20% AD	40% AD	\$150	\$150
Emergency Room	0% AD	20% AD	20% AD	40% AD	0%	40% AD
Minor Lab / X-Ray	0% AD	20% AD	20% AD	40% AD	20% AD	40% AD
Major Lab / X-Ray	0% AD	20% AD	20% AD	40% AD	20% AD	40% AD
Hospital Outpatient Surgery	0% AD	20% AD	20% AD	40% AD	20% AD	40% AD
Preventive Care	0%	20% AD	0%	40% AD	0%	40% AD
Inpatient Services						
Hospital / Physicians	0% AD	20% AD	20% AD	40% AD	20% AD	40% AD
Mental Health & Chemical Dependency	0% AD	20% AD	20% AD	40% AD	50% AD	50% AD
Additional Benefits						
Chiropractic	0% AD	20% AD	20% AD	40% AD	\$40	40% AD
Routine Eye Exam	Not Covered	Not Covered	Not Covered	Not Covered	Not Covered	Not Covered
Prescription Drugs						
Deductible	None					
Tier 1	\$10					
Tier 2	\$25					
Tier 3	\$50					
Tier 4	2X Retail					
Mail Order	2X Retail					
Monthly Rates						
4 Employee	\$496.48	\$496.48	\$464.30	\$464.30	\$569.64	\$569.64
8 Employee + Spouse	\$1,027.72	\$1,027.72	\$961.12	\$961.12	\$1,179.16	\$1,179.16
1 Employee + Children	\$1,390.12	\$1,390.12	\$1,300.04	\$1,300.04	\$1,594.94	\$1,594.94
20 Family	\$1,390.12	\$1,390.12	\$1,300.04	\$1,300.04	\$1,594.94	\$1,594.94
33 TOTAL	\$39,400.20	\$39,400.20	\$36,847.00	\$36,847.00	\$45,205.58	\$45,205.58
Percent of Increase	18.06%	18.06%	10.41%	10.41%	35.46%	35.46%

Utah Retirement Systems
Final Condensed Retirement Contribution Rate Guide
Fiscal Year July 1, 2014 - June 30, 2015

	Tier 1 DB System			Tier 1 Post Retired			Tier 2 - DB Hybrid System			Tier 2 - DC Plan			
	Contribution Reporting Fields			Post Retired	Post Retired	Contribution Reporting Fields			Contribution Reporting Fields				
	Employee	Employer	TOTAL	Employment after 6/30/2010 - NO 401(k) Amortization of UAAL**	Employment before 7/1/2010 Optional 401(k) Cap	Fund	Employer	401(k)	TOTAL	Fund	Employer	401(k)	TOTAL
Public Employees													
Contributory Retirement System													
11- Local Government	6.00	14.46	20.46	8.37	12.09	111	16.70	1.78	18.48	211	8.48	10.00	18.48
12- State and School	6.00	17.70	23.70	12.25	11.45		-	-	-		-	-	-
Public Employees													
Noncontributory Retirement System													
15- Local Government	-	18.47	18.47	6.61	11.86	111	14.94	1.78	16.72	211	6.72	10.00	16.72
16- State and School	-	22.19	22.19 *	9.94	12.25	112	18.27	1.78	20.05	212	10.05	10.00	20.05
Public Safety													
Contributory Retirement System													
Division A													
22- State With 4% COLA	12.29	29.70	41.99	18.46	23.53	122	22.55	1.28	23.83	222	11.83	12.00	23.83
23- Other Division A With 2.5% COLA	12.29	22.75	35.04	11.75	23.29	122	23.71	1.28	24.99	222	12.99	12.00	24.99
77- Other Division A With 4% COLA	12.29	24.33	36.62	12.91	23.71	122	-	-	-	222	-	-	-
Division B													
27- Logan With 2.5% COLA	11.13	31.80	42.93	19.33	23.60	122	20.55	1.28	21.83	222	9.83	12.00	21.83
29- Other Division B With 2.5% COLA	10.50	22.29	32.79	9.75	23.04	122	26.72	1.28	28.00	222	16.00	12.00	28.00
74- Other Division B With 4% COLA	10.50	28.95	39.45	15.92	23.53	122	-	-	-	222	-	-	-
Public Safety													
Noncontributory Retirement System													
Division A													
42- State With 4% COLA	-	41.35	41.35	18.46	22.89	122	29.26	1.28	30.54	222	18.54	12.00	30.54
43- Other Division A With 2.5% COLA	-	34.04	34.04	11.75	22.29	122	22.55	1.28	23.83	222	11.83	12.00	23.83
75- Other Division A With 4% COLA	-	35.71	35.71	12.91	22.80	122	23.71	1.28	24.99	222	12.99	12.00	24.99
48- Bountiful With 2.5% COLA	-	47.33	47.33	24.88	22.45	122	35.68	1.28	36.96	222	24.96	12.00	36.96
Division B													
44- Salt Lake City With 2.5% COLA	-	46.67	46.67	24.17	22.50	122	34.97	1.28	36.25	222	24.25	12.00	36.25
45- Ogden With 2.5% COLA	-	48.68	48.68	26.27	22.41	122	37.07	1.28	38.35	222	26.35	12.00	38.35
46- Provo With 2.5% COLA	-	42.16	42.16	19.56	22.60	122	30.36	1.28	31.64	222	19.64	12.00	31.64
47- Logan With 2.5% COLA	-	41.92	41.92	19.33	22.59	122	30.13	1.28	31.41	222	19.41	12.00	31.41
49- Other Division B With 2.5% COLA	-	32.20	32.20	9.64	22.56	122	20.44	1.28	21.72	222	9.72	12.00	21.72
76- Other Division B With 4% COLA	-	38.94	38.94	15.92	23.02	122	26.72	1.28	28.00	222	16.00	12.00	28.00
Firefighters' Retirement System													
Division A													
31- Division A	15.05	3.82	18.87	-	18.87	132	10.80	1.28	12.08	232	0.08	12.00	12.08
Division B													
32- Division B	16.71	6.59	23.30	-	23.30	132	10.80	1.28	12.08	232	0.08	12.00	12.08
Judges' Retirement System													
37- Judges' Noncontributory	-	40.01	40.01	-	-		-	-	-		-	-	-

* Does not include the required 1.5% 401(k) contribution.

** Amortization of Unfunded Actuarial Accrued Liability (UAAL)



Current Economic Snapshot: SEVIER COUNTY



Updated January 10, 2014

QuickFacts

Unemployment Rate

November 2013

Sevier County	5.0%
Utah	4.3%
U.S.	7.0%

Nonfarm Employment

September 2013 Change from Previous Year

Sevier County	-0.7%
Utah	3.1%
U.S.	1.7%

Total Permitted Construction Values

January-April 2013 Change from Previous Year

Sevier County	-14.9%
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Dwelling Units Permitted

January-April 2013

Sevier County	7
Change from Same Period 2011	40.0%

Sales

3rd Qtr 2013 Change from Previous Year

Sevier County	14.8%
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Source: Utah Dept of Workforce Services,

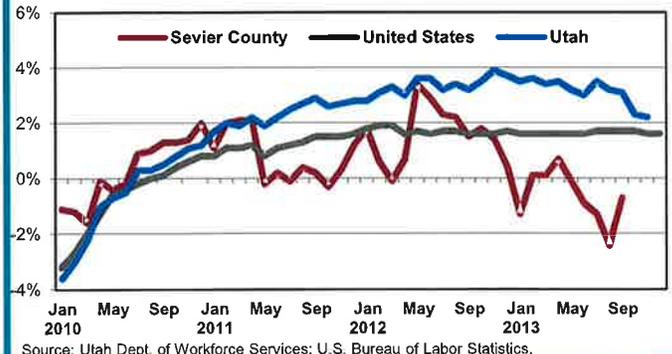
U.S. Bureau of Labor Statistics,

Utah Tax Commission,

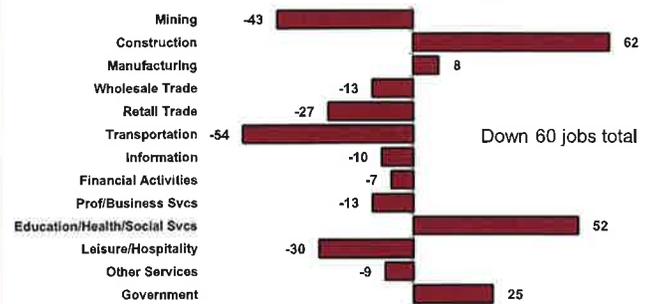
Utah Bureau of Econ & Business Research.

Labor Force

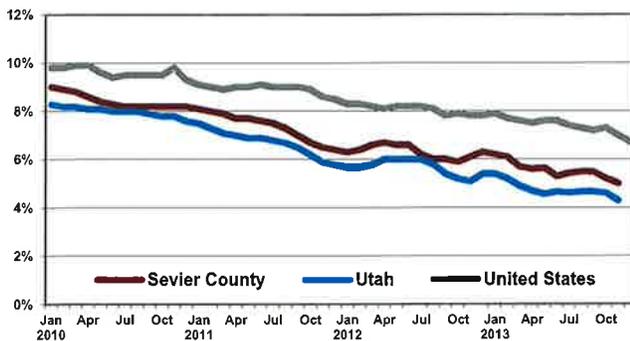
Year-Over Change in NonFarm Jobs



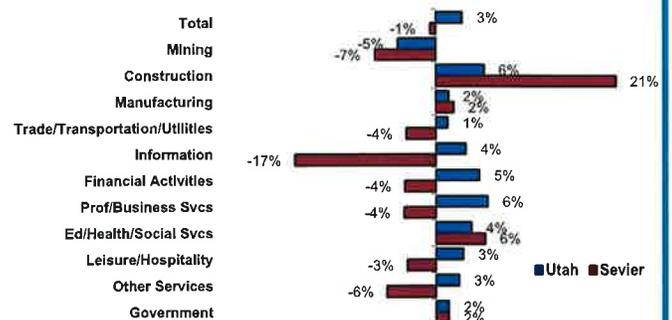
Sevier County Year-Over Job Change September 2013 (preliminary)



Seasonally Adjusted Unemployment Rates



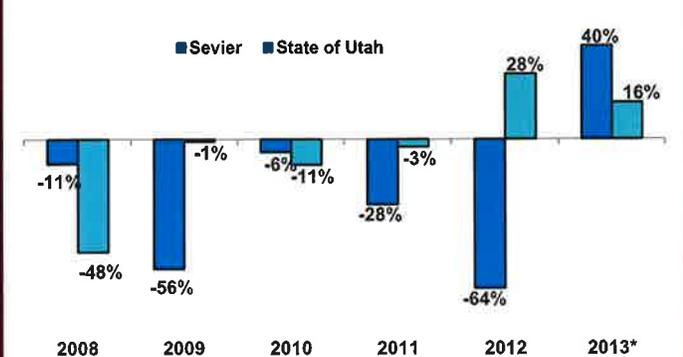
Percent Change in Nonfarm Jobs by Industry September 2012-2013 (preliminary)



Current Economic Snapshot: Sevier County

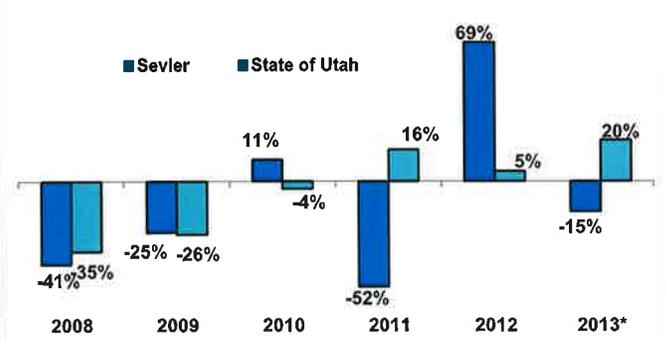
Sales and Building

Percent Change in Permitted Dwelling Units



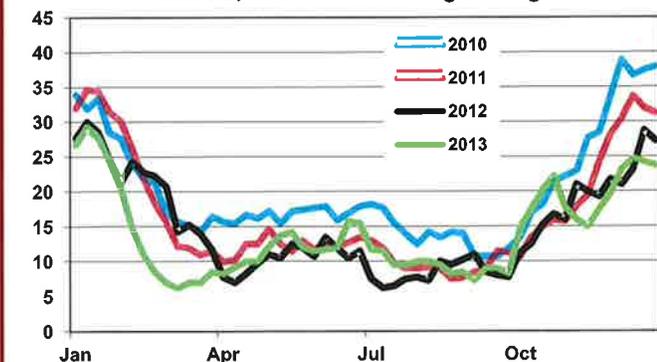
* January-April 2013 compared to January-April 2012.
Source: Utah Bureau of Economic and Business Research.

Percent Change in Total Permit-Authorized Construction Values



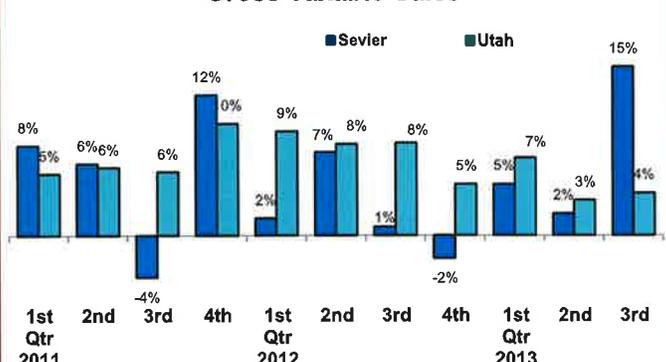
* January-April 2013 compared to January-April 2012.
Source: Utah Bureau of Economic and Business Research.

Sevier County Unemployment Insurance Initial Claims; Four-Week Moving Average



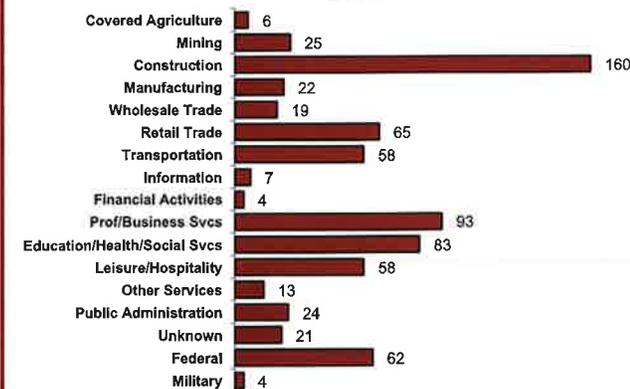
Source: Utah Dept. of Workforce Services.

Year-Over Change in Gross Taxable Sales



Source: Utah State Tax Commission.

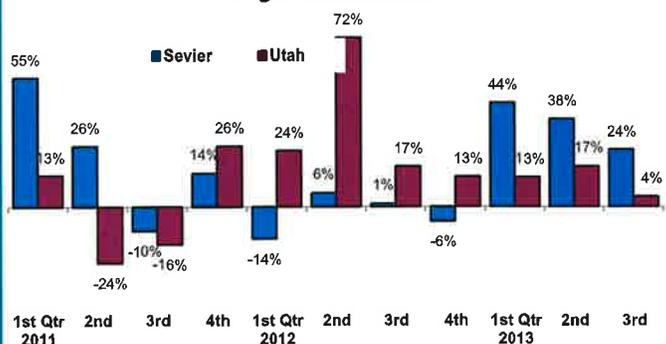
Sevier County Initial Unemployment Insurance Claims by Industry 2013



Note: Claims industry data do not reflect government ownership—except federal/military claims.
Source: Utah Dept. of Workforce Services.

Other

Year-Over Percent Change in New Car and Light Truck Sales



Source: Utah State Tax Commission.

2012 Major Employers Sevier County



- Select Area**
- Beaver County
 - Box Elder County
 - Cache County
 - Carbon County
 - Daggett County
 - Davis County
 - Duchesne County
 - Emery County
 - Garfield County
 - Grand County
 - Iron County
 - Juab County
 - Kane County
 - Millard County
 - Morgan County
 - Piute County
 - Rich County
 - Salt Lake County
 - San Juan County
 - Sanpete County
 - Sevier County
 - State of Utah
 - Summit County
 - Tooele County
 - Uintah County
 - Utah County
 - Wasatch County
 - Washington County
 - Wayne County
 - Weber County

Rank	Company	Industry	Employment Range
1	Sevier School District	Public Education	500-699
2	Canyon Fuels Company	Coal Mining	250-499
3	Barney Trucking	General Freight Trucking, Long Distance	250-499
4	Wal-Mart	Warehouse Clubs and Supercenters	100-249
5	Intermountain Healthcare	Health Care	100-249
6	United States Government	Federal Government	100-249
7	Sevier County	Local Government	100-249
8	State of Utah	State Government	100-249
9	Robinson Transport	Specialized Freight Trucking, Local	100-249
10	Snow College South	Higher Education	100-249
11	Richfield City	Local Government	100-249
12	SOS Staffing Services	Temporary Help Services	50-99
13	Redmond Minerals	Mineral Mining	50-99
14	Six County Association of Governments	Local Government	50-99
15	Fresh Market	Grocery Stores	50-99
16	DP Curtis Trucking	General Freight Trucking, Long Distance	50-99
17	The Home Depot	Home Improvement Centers	50-99
18	Gurney Trucking	General Freight Trucking, Long Distance	50-99
19	Hales Sand and Gravel	Paving Products Manufacturing	50-99
20	Kmart	Discount Department Stores	50-99
21	Fairfield and Hampton Inns	Accommodations	50-99
22	Sorenson's Ranch School	Private Education	50-99
23	Moroni Feed Co.	Poultry Processing	50-99
24	US Gypsum	Gypsum Product Manufacturing	50-99
25	Richfield Care Center	Residential and Nursing Care	50-99
26	Jones and Demille Engineering	Engineering Services	50-99
27	Larson's Ace Hardware	Home Improvement Centers	50-99
28	Stonehenge of Richfield	Residential Care	50-99
29	Producers Livestock Marketing	Livestock Wholesalers	20-49
30	McDonald's	Fast Food Restaurants	20-49
31	El Mexicano Restaurant	Restaurants	20-49
32	D & A Mcrae	Trucking	20-49
33	Thurel Mason Trucking	Trucking	20-49
34	Twelve Timbers	Manufacturing	20-49

TOOL TIPS

To download data to excel:

Select a chart or table. Click the Export icon (half-box with arrow) from the bottom-center of the visualization. Choose "Crosstab" then "Download."

To download a printable PDF copy of the dashboard:

Click the Export icon (half-box with arrow) from the bottom-center of the visualization. Choose "PDF" Choose appropriate paper size, scaling, etc. Some experimentation may be necessary.

Updated December 2013.
Source: Utah Department of Workforce Services.

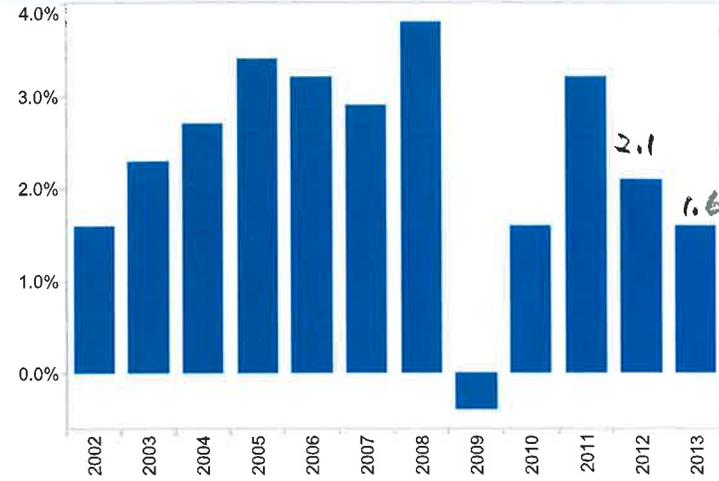
CPI for All Urban Consumers
(1982 - 84 = 100)

March 2014	March 2013	% Change
236.3	232.8	0.02

Cost of Living Comparison
Among Utah Cities
Annual Average 2013

Salt Lake City	94.5
St. George	91.6
Cedar City	87.3

U.S. Consumer Price Index
% Change from Previous Year





View Data Entry Reports Forms Administration

County **21 SEVIER** Entity

3090 RICHFIELD CITY

Tax Rate Summary (693) CTY

Preliminary Data

Certified Rates set by Auditor
 Proposed Rates set by Entity
 Proposed Rates Approved by County
 Approved by State OK to Print
 Rates Finalized

Tax Year



	Current	Prior Year End	CY - PYE	% Change	Certified Tax Rate Value Adjustments		Value Adj	
Real	314,139,810	297,799,880	16,339,930	5.49%	BOE Adjustment	1,753,244	Reappraisal	4,805
Personal*	21,866,430	19,614,648	2,251,782	11.48%	CY Value Adj by BOE	349,117,446		380
Central	14,864,450	14,339,424	525,026	3.66%	5 Year Avg Coll Rate CY/PYE	93.53 / 93.37	Legislative Adj	
Total Value	350,870,690	331,753,952	19,116,738	5.76%	Proposed Tax Rate Value	326,529,547		5,185
CDRA R/CA	0	0	0	0.00%			Annex Adj	
CDRA Personal*	0	0	0	0.00%	New Growth: Calculated	13,931,198	Annex In	
Total CDRA	0	0	0	0.00%	5 Year Avg Coll Rate CY	93.53	Annex Out	
Semiconductor*	0	0	0	0.00%	New Growth: CTR Calculation	13,029,849	Accounting Period	
Total Value-CDRA-SCME	350,870,690	331,753,952	19,116,738	5.76%	Certified Tax Rate Value	313,499,698	Cycle	Fiscal

NOTES

Budget Code	Budget Name	Date of Election	Rate Limit	Code from Utah Annotated	Maximum By Law	Calculated Certified Tax Rate	Auditor's Certified Tax Rate	Proposed Tax Rate	Auditor's Certified Rate Revenue
10	General Operations			§11-6-133	.007	0.002042	0.002042	0.002044	666,773
190	Discharge of Judgement			§59-2-1328 & 1330	Sufficient	0.000000			0
200	Special Improvement Guaranty Fund			§17A-3-334	0.0002	0.000002	0.000002	0.000000	653
Total Tax Rate		C				0.002044	0.002044	0.002044	667,426