

# RICHFIELD CITY

2019/2020

## BUDGET PRESENTATION



# Richfield City Corporation

## Budget and Study Session Schedule for the Fiscal Year 2019/2020

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- **Tuesday - May 14, 2019 7:00 p.m.**

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

- **Tuesday - May 21, 2019 (*Special Meeting*) 6:00 p.m.**

Study session to review the 2019/2020 proposed budget, and address any questions and changes recommended by Council Members.

- **Tuesday - May 28, 2019 5:00 p.m. (*Special Meeting*)**

Additional study session to review discuss the 2019/2020 proposed budget.

- **Tuesday - May 28, 2019 (*Council Meeting*) 7:00 p.m.**

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

- **Tuesday – June 4, 2019 (*Special Meeting*) 7:00 p.m.**

Additional study session to review discuss the 2019/2020 proposed budget.  
*(if deemed necessary)*

- **Tuesday - June 11, 2019 7:00 p.m.**

1. Hold public hearing on current year's (2018/2019) 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 2019/2020 budget.

- **Tuesday - June 18, 2019 (*Special Meeting*) 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 18, 2019 (*Special Meeting*) 7:00 p.m.**

- A) Adopt final 2018/2019 budget for all funds.
- B) Adopt final 2019/2020 budget for all funds.
- C) Adopt certified tax rates.

# Richfield City Corporation 2019/2020 Budget Presentation

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# 2019/2020 Budget Year Budget Narrative

May 14, 2019

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## MISSION:

It is the responsibility of the Mayor and his staff 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. A public hearing on the budget will be held on June 11<sup>th</sup> at 7:10 p.m., and the budget will be passed on June 18<sup>th</sup>.

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.

Hereafter is the proposed budget for **fiscal year 2019/2020**, the estimated totals for the current fiscal year as compared with budget (2018/2019), and the actual revenues and expenditures for the 2015/2016, 2016/2017 and 2017/2018 fiscal years. **The estimated total column will be the final budget adjustment for the 2018/2019 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 2019/2020 budget, and for the estimated totals of the current year's budget. The narrative also gives a history of many of the decisions that have been made in prior years which continue to affect the annual budgeting decisions that must be made. An example of this is bond obligation payments that must be budgeted for.

# GENERAL FUND

## Revenues

- **General Sales Tax:** In the summer of 2008, the United States economy began to slump significantly. Retail sales were 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, 2005/2006 and 2006/2007 fiscal years by 10.87%, 13.65% and 20.38% respectively. The location of Walmart into the City certainly factored into these increases. However, the 2006/2007 year had a spike of an estimated \$130,000 in August from a "long-wall" purchase for 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 twelve years ago. Eleven years ago, a negative sales tax growth of 9.13% was incurred. Ten years ago, a 13.11% negative sales tax growth occurred. As mentioned above, the National and Utah economy, as well as the local economy, were slumping. Finally, eight years ago sales tax trended upward by 1.85%. Seven years ago (2011/2012) sales tax increased by 6.99%. Six years ago, fiscal year (2012/2013), general sales tax collections increased by 4.30%. Five years ago, sales tax growth was 8.57%. Much of that growth was from the temporary location of EC Source, a large utility infrastructure company, in our community. Four years ago (2014/2015) growth was essentially flat, with a net sales tax decrease of 0.17%. Three years ago, sales tax grew by 3.12%. Two years ago, sales tax grew by 2.93%. Last year, the growth was 7.66%, and was the highest amount of sales tax revenue ever collected by the City. Increased collection of internet sales tax may have impacted this increase.

For the current fiscal year, we are estimating a sales tax increase of about 3.40% over last fiscal year. We believe that the economy is fairly stable, and that sales tax revenues will continue to grow in our local economy at a very modest pace. Thus we are estimating sales tax revenues for 2019/20 at a 2.50% increase over the estimated total for 2018/2019.

Going forward, it should be noted that we believe that the City's lack of population growth as compared to other areas of the State will hurt the City's sales tax collections for the 50% point of sale taxes that are shared based on population. Also, the legislature is considering major changes to the sales tax law. Should this change take place, it is very difficult for us to know or predict what sales tax revenues will look like going forward

The graph found on page 47 shows how sales tax growth has fluctuated since the 2003/2004 fiscal year.

As a note of interest, retail store closings are increasing in the United States. Online shopping is having a major effect on retail outlets. This is one of the reasons that the legislature is considering changes. For all of these reasons, we must remain conservative in our projections.

- **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. On January 1, 2008 this rate was changed to .30% and the sales tax rate was decreased on 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, especially on maintenance projects.

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 recovered with the better economy to a new high point of \$644,317 in 2013/14. This suggests that the City's local economy had grown and was in a better position than it ever had been. However, we believe that EC Source had a significant effect on those numbers.

In the 2015 legislative session, the Legislature approved an additional ¼% transportation sales tax to be used for roads in counties where the voters approved it. Sevier County voters voted for this tax increase and these funds add to the amount of funds available to do transportation related projects in Richfield City. We estimate this amount to be \$181,560 for fiscal year 2020.

We have projected the combination of Highways Tax and Transportation Tax to generate \$888,000 for FY2019, and have projected \$905,760 for FY2020.

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 over the past ten to fifteen years. Also, a large portion of Class C road fund revenues were obligated to make payments on road projects which included College Avenue, Downtown Parking and Bulb-Out Improvements, and Bridge Replacements. These obligations have mostly been paid off, and only a payment of \$77,000 per year remains. A new obligation will be forthcoming for the College Avenue and 1300 South intersection project. We anticipate a payment of \$26,330 for FY 2020

Also, in January of 2019, the Community Impact Board approved a \$2,025,000 grant and a \$2,025,000 loan for a major road maintenance project in the City. This will create a payment of about \$232,000 per year for ten years. The project will take care of close to ½ of the City's streets. Therefore, a total of \$335,330 will be paid for road bond obligations in FY2020.

- **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 \$229,093 during the current fiscal year, and about \$240,720 in FY2020, a 2.00% growth rate over the current year's estimated total. This tax was re-authorized by the voters in November of 2018, for a period of ten years.
- **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 Home Depot, Holiday Inn Express, Auto Zone, Big 5 Sports, Tractor Supply Company and others locating in our City, we are still only projecting 2.50% growth for the 2019/2020 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. Again, all of these sales tax sources may be changed by what the Legislature does during the coming year.
- **Property Tax:** The City added the SID Guarantee Fund tax rate to its General Fund tax rate six 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 tax rate for FY2011 was .000091, which is used as the base year for splitting of revenue.

Property tax growth in our budget for FY2020 is projected to grow by \$6,396. 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.

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.

This is a good time to express that property taxes have not been increased for inflationary purposes in over thirty years. Costs for operations of the City have not stayed the same, and it is difficult to stay up with the demands of the public under this scenario. Electrical and natural gas rates are frequently adjusted as needs of those companies change. Costs of pipe, fuel and services have increased many times over the years, yet the City's property tax rate has remained the same during this period of time. Many government entities are making cost of living adjustments, and the State is making a 2.5% COLA this year. It may be time to consider a property tax increase. Management believes it would be a much smarter approach to consider a small increase rather than waiting a being put in the position of do a very large increase as we have seen the County and Monore City do the last few years.

- **Recreation Property Tax:** Twenty 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, and purchase carts and mowers for the golf course, parks and cemetery.

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 five years ago. Also, the Council approved the finishing of the Veterans Memorial with recreation tax funds. Going forward, some of these funds will be needed to help replace asphalt and sidewalk settling problems at the Centennial Park, and to purchase carts and 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 for the coming year is \$108,575.

Another \$100,000 of the funds is used to help operate the pool facilities. The balance of the funds, including local transient room tax funds as explained below, is transferred to the Capital Improvement Fund to finance projects as discussed above.

For FY 2019, we are estimating this revenue stream to be \$213,479 from current taxes, and \$8,847 in prior year's taxes. Also, we are estimating \$18,408 from motor vehicle fee in lieu income for recreation purposes. The total is \$240,734.

- **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 \$94,702, and we are estimating \$96,000 for FY2020. 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. This tax currently generates approximately \$81,000 per year.
- **Franchise Energy Tax:** The City has had a 3% franchise energy tax since about 1998. With the shortfall that the City was facing with regards to inflation, capital purchases such as police cars, etc., the City Council made the decision to increase this tax to 5%. This was implemented on January 1, 2016, and raised approximately an additional \$160,000 per year. Much of these funds were committed to help purchase police cars, and to hire an additional school resource officer.
- **Class "C" Road Funds:** Twenty years ago, this revenue source increased significantly due to legislative passage of increased fuel taxes and the change in the formula for distribution. Legislation again increased this revenue source in FY2017. For the fiscal year 2020 we are estimating revenue in the amount of \$400,000.

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 has been \$190,000 for ten years. Many road maintenance projects have been put off as a result of these bond payments. 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 was completed for approximately \$470,000. Most of the funds came from Highways Tax and Class C Road funds, but \$150,000 came from the sale of the old fire station and was approved by the City Council. Also, the City contributed about \$60,000 to the Home Depot / Costa Vida intersection as the City’s share of improving that intersection. A \$265,000 chip seal/mastic seal project was completed in the summer of 2016. Phase II of the 100 East re-construction project was also completed in the summer of 2017, and the City paid its share of the project which was approximately \$250,000.

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. For this reason, the City approached the CIB for a major road maintenance project as explained earlier in this narrative.

For FY2020, we are planning on using our road funds to pay for the City’s share of the final phase of the 100 East Project. We anticipate this to be at least \$350,000.

- **Irrigation Fees:** Several years ago, 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 \$3,700 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. This revenue continues to dip each year as less and less people have gardens. The most recent count of users of the ditch irrigation system is about 80 users or households.
- **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 \$10,000. 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.

In order to be more compliant with IRS rules, we have determined that all referees, scorekeepers, supervisors, etc. should be paid as employees rather than as

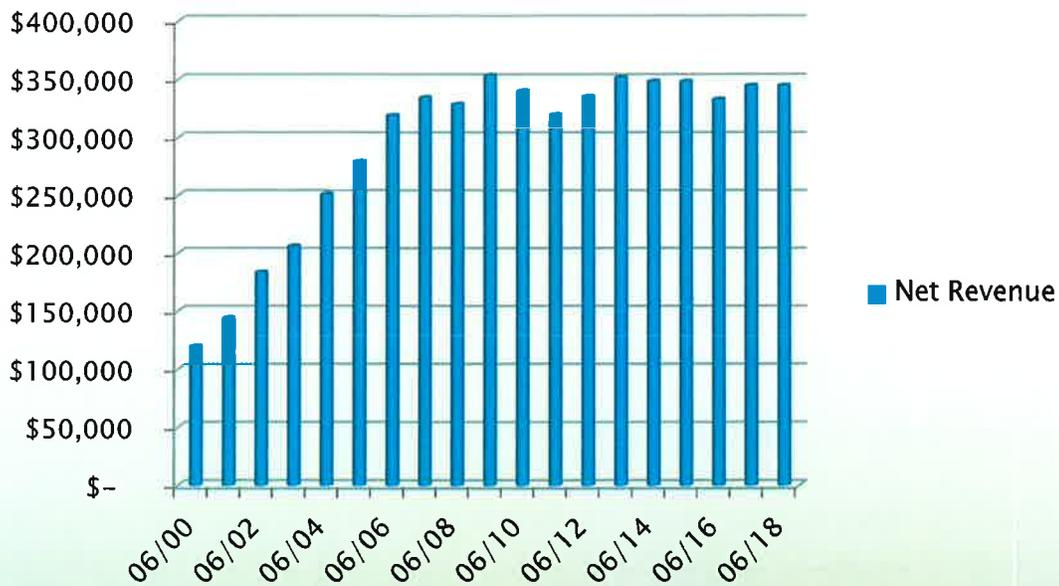
independent contractors (1099 employees). Thus, the part time employee line item has increased to accommodate this change. However, the program budgets will go down for each category. The net effect of this change should be negligible, or near zero. We are still learning what the part-time budget should be to accommodate this change. We have estimated \$39,000 for FY2020, but this could change as we continue to learn what this will cost.

- **Golf Course Revenue:** With the opening of a fully developed 18-hole golf course, revenue increased significantly. Golf revenue (net revenue) 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, \$348,641 in FY14, \$348,512 in FY15.
- In FY 2016, the City made a change in the way the golf professional is paid, with a lesser salary, but control of merchandise sales and the pro realizing the profits from golf merchandise sales, not including concessions. Concessions and prepared food sales will continue to be City revenue.

Thus in FY 2016, City revenue at the golf course was \$333,084. In FY2017, revenue was \$320,471. In FY2018, revenue was \$335,998. The estimated total for FY19 is \$335,000. The projected budget for FY20 is \$335,000.

- Net revenue is defined as golf green fees, golf rentals of driving range and rental of golf carts, clubs, etc. Also, net revenue includes sales in the clubhouse of concessions such as candy, prepared food, and beer less cost of goods sold for those items. As mentioned above, starting in September of 2015, all apparel, clubs, balls and other merchandise goes to the golf professional.

## Golf Course Net Revenue



In July of 2015, the golf course raised user rates to help make up some of the lack of tax revenues needed to maintain and staff the golf course. Golf Course revenues are impacted by weather conditions.

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, eight 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 2012 fiscal year at a cost of approximately \$208,000. This has afforded the golf course the ability to host more and better events. Grill and beer sales have also helped to enhance the revenues of the golf course.

Mowers and golf carts always need to be serviced and kept up-to-date. Recreation and PAR tax funds have helped to make these purchases as needed. With an aging fleet of golf carts and the inability to fully host large golf events with our fleet, the current City Council made the decision to lease-purchase a fleet of fifty carts at an annual cost of \$35,896. All but ten of the old carts were traded-in as part of the deal. This annual expense will come from PAR tax or recreation tax funds.

- **Swimming Pool Revenue:** Swimming Pool revenues were very stagnant for many years. However, last year pool revenue increased from about \$60,000 per year to \$93,000 per year. We attribute this to a change in management. However, employee costs have also significantly increased at the pool.

## **GENERAL FUND**

### **Expenditures**

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

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

Because of the economic slow-down in 2008, eight full-time employees were either not replaced or laid off as a reduction in force between FY08 through FY12. Also, significant cuts in operational funds were budgeted during this same period of time. With the economy recovering and improving, most of the cuts have since been restored as revenue increases have allowed.

Eight 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 is being followed as required by law. Following the ACA is a time consuming process that has really hindered our ability to have part-time employees. This especially affects the parks, golf course and pool. Either an employee is limited to less than 30 hours per week, or they work 40 hours per week but for less than six months (considered to be a seasonal employee). It has been a very significant challenge to hire and keep good part-time employees as a result of the ACA.

#### **Wages**

Two years ago the City Council adopted a new step and grade salary plan for full-time employees. In trying to implement the plan and get employees to their specific steps and grades, increases were made on January 1, 2017. Additional step increases were part of the FY 2017/2018 proposed budget, and again in FY2018/19. Also, certain grade promotions were made in the police department. Getting employees to their proper steps was approached as a three year process because the City could not fund the entire increase all at once. Included in this budget are the year three adjustments.

The Mayor is proposing a \$1,000 per employee Cost of Living Increase this year. A COLA has not been done for three years now. The cost of living and CPI index has gone up during that time to the tune of 5.80%. Housing costs have significantly increased in Utah. KSL-TV has been doing a special called "Unaffordable Utah" which has been very

interesting. As a result of the state of the economy and employee needs, the Mayor feels the time has come for a COLA.

## **Health Insurance**

Health insurance continues to increase at a much higher rate than almost any other area. However, the quote for FY2020 indicates that health insurance premiums will increase by approximately 2%, however the maximum out of pocket expense for employees will nearly double under the new plan. In FY2019, the HSA contribution was \$1,200 per employee. In order to somewhat mitigate the diminished insurance benefit, we are proposing an increased HSA contribution to \$1,800 per employee.

For **dental insurance**, a “direct reimbursement plan” was implemented fifteen years ago. This is a self insurance plan and the City is anticipating reserves in the amount of approximately \$70,000 after fifteen years. We are proposing that this plan be continued and funded at the same level as FY2017/2018. 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, in fourteen years, only twice has the rate been increased, and then by only a total of \$10 per month.

The **vision plan** costs \$30 per month per employee, or a total of about \$14,400 annually. This plan is also a self insured direct reimbursement plan like the dental plan. We anticipate reserves in the amount of approximately \$29,000. 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 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 I employees, making the effective percentage now at 18.47%.

For current Tier I public employees, the rate has increased from 13.77% seven years ago, 16.04% six years ago, 17.29% five years ago, 18.47% four years ago, and it has been at that level since. The rate for FY2020 will again be 18.47%. Rates for Tier II public employees will be 16.69%. Employees hired after 2012 are considered Tier II employees and are on a different retirement timeline than Tier I employees. Under the laws of the State, it is the City’s responsibility to pay for Utah State Retirement benefits.

- **Community Development:** The 4<sup>th</sup> of July expenses are found in this budget. This budget is where the City sponsors events and advertises with the local press and radio. 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, a donation the Trail Days event is being continued to help draw additional visitors to the area. Richfield Chamber of Commerce along with other agencies and local businesses are contributing and participating in this event. A budget line item of \$8,000 is being proposed. A list of sponsored events and advertising is shown on page 8-A of this document.

- **Police Department:** The step and grade salary scale that has been adopted is important in helping officers know where they are in relation to the scale, and what they can achieve.

An additional school resource officer was hired in FY16. It is funded at 80% by the School District and Sevier County. The City now has two School Resource Officers to provide safety and security at our schools.

Another issue in the police department is retirement. The retirement percentage has increased **dramatically** over the past several years. Ten years ago, we funded an increase from 22.61% to 24.91%. Nine years ago we funded an increase from 24.91% to 25.90%. Eight years ago we funded an increase from 25.90% to 28.82%. Seven years ago the percentage stayed the same. Six years ago we funded an increase from 28.82% to 33.65%. Five years ago we funded an increase from 33.65% to 34.17%. Four years ago the rate increased to 35.71%. The last three years the rate has remained the same at 35.71%, and it will remain the same for the upcoming fiscal year. These increases have been difficult to absorb and 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 24.99%, 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 from 20 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).

Last year, Richfield City, Salina City and Sevier County withdrew from the Central Utah Task Force. The funding previously going to the task force will remain in the budget for drug enforcement overtime and equipment.

Dispatch services also seem to continually rise as the State of Utah mandates a larger burden upon local governments to carry the load. Last year the State mandated that a minimum of two dispatchers be on shift at all times, which significantly increased the cost of operations. The State is giving their employees a 2.5% COLA in FY20, so there will be a slight increase in this funding for the City in FY20.

New vehicles need to be kept up-to-date, as we need to stay on top of our equipment for safety and liability purposes. Two of the cars previously purchased

are part of the school resource officer agreement, and the School District will be paying for the cars over five years. The acquisition of police vehicles continues to be a major concern as we move forward. Funding in the future for cars has been addressed through the increase in franchise energy tax. Also, leasing of vehicles is an area that could help us stay current. During the current fiscal year, two vehicles were leased. For FY20, we anticipate purchasing four new vehicles, because the current year's vehicles will not arrive until FY20. Funds are being transferred to the capital improvement funds to purchase these four vehicles.

- **Fire Department:** Ten 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 requires annual payments of \$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 is a Municipal Building Authority Bond Issue and the rental payment is paid to the MBA.

The fire department also received funding for the purchase of a new fire truck, fully equipped. The cost of the truck was \$635,000. The City approached the Community Impact Board and received a ½ grant ½ loan. The loan was for \$318,000 to be paid back over 10 years. The loan payment ranges from \$34,000 to \$35,000 per year for ten years. The City will pay ½ and Sevier County will also pay ½ of the loan. The first payment was due October of 2016 in the amount of \$34,770.

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. SCBA and air packs must be kept current to pass inspection.

- **Building Inspection/Code Enforcement:** Building permits have been a good revenue source for the City for the last few years. Sevier Valley Medical Center, Tractor Supply, and several housing projects have helped bring in significant revenue. However, no large projects are on the horizon and this revenue will likely be less that is has recently been.

Code enforcement has also been administered through this department. 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, mastic 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.

In 2007, a bridge project was funded by PCIB in the amount of \$475,000. The City's share of the project (that which was not grant) costs \$13,000 per year for 10 years, and was paid in full in FY17. 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 was paid with Class C road funds at \$100,000 per year and was paid for in FY18.

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, with one more payment left. In FY19, construction of the intersection at 1300 South and College Avenue, along with the road on 800 South near 100 East was started. This project will be completed this spring. The City secured financing for this project, and this will cost the City about \$26,500 per year for ten years, starting in FY2020.

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

- a. This program is for existing homes (built before 7/1/05) 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 completed a slurry seal project in the summer of 2012 at a cost of approximately \$150,000.

In FY2015, the City bid a \$470,000 chip seal project. This was 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. In FY 2017, the City completed a \$265,000 chip seal project. In the 2013/2014 fiscal year 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 Phase II having been completed in July of 2016. The third phase was recently approved by the Small Urban Committee for the 2019 fiscal year. Design work has been completed, and the project will be bid out in May of 2019, with construction beginning in the summer of 2019. This is the final phase of this three phase project.

For FY2020 the City will pay for its share of the 100 East Project.

Also during the current year, the City secured financing from the CIB for a very large road project which will include micro-surfacing, chip seals, overlays, and some reconstruction, and will be completed during the summer of FY2019/2020. This project is for \$4.05 million dollars. One half of this is grant, with the other half being a loan on 2.025 million dollars. We anticipate the payment to be for 10 years at approximately \$231,000 per year, paid for by Class C Road Funds.

- **Airport:** Funding from the Community Impact Board was obtained to help the City match the FAA on the Airport Expansion Project. Construction of the Airport Project was completed, including the water well relocation during the FY2019. The total Airport Project cost approximately \$27 million, of which the City's share was 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 leases the land from the Building Authority in an amount sufficient to make the bond payments annually. The two payments total \$38,667 annually.

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. Weed spraying will also be used to help maintain the property.

- **Library:** 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 operating budget at the library is fairly consistent and predictable from year to year. Grants are also routinely secured by the library to help purchase computers or operate various other programs.
- **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. Eight 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.

Maintenance and watering issues at the cemetery were addressed in FY16. Funds were expended to try to resolve those issues, and hopefully, in the coming years, will improve the grass and maintenance at the cemetery. Funds were also spent on a new (slatted) fence to help beautify the cemetery maintenance area. The northeastern part of the cemetery has been a vacant field which has not

looked good. The Council determined to seed this area with grass and install a sprinkler system for beautification purposes. These costs have been taken out of the perpetual care fund. Again, the cemetery budget is stable and does not vary significantly from year to year.

**Parks:** The park's budget includes one full-time maintenance employee, our parks superintendent. 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 in 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, mowing the Veterans Memorial at the cemetery, 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 is the reconstruction of 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.

A new park is going to be constructed in the northeast part of the City. The land was donated by the Doug Nielson Family, and a CDBG grant has been secured to help get the curb, gutter and asphalt in as an initial start to the project. Going forward, the City will budget funds to complete the interior of the new park.

- **Golf Course:** Golf course revenues have continued to increase but have flattened the last few years. 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 with our part-time wages in order to retain key individuals.

The ACA has made the usage of part-time help very difficult. Retaining quality employees who have knowledge of the irrigation system seems to be our most difficult issue. This budget was trimmed significantly due to funding issues nine years ago as well. Two full-time employees were cut, and made part-time. Since that time, one employee has been put back as a full time employee.

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 allows for additional concession sales, which have helped boost revenue. The Council also approved the sale of beer at the golf course, while banning carry-in alcohol. This also boosted revenue, and has proven to help reduce liability by controlling the consumption of alcoholic beverages.

In August of 2015, the Mayor made a change in the management of the Golf Course, hiring a new professional. The hope is by providing him with the merchandise revenue (and expense), that he will be incentivized to increase play, increase rentals, etc. and that the net effect will be a more viable and vibrant golf course recreational opportunity.

In FY2017, a new practice facility was added at the golf course, which included a new practice green and bunker. Donations funded a significant portion of the project, with the City funding approximately \$15,000. The total cost of the project was over \$35,000.

- **Swimming Pool:** With an aging pool facility, maintenance continues to be 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 six years ago. The sand filtration of the water became a serious issue during the spring of 2016 and had to be dealt with at a cost of \$50,000.

Also, labor costs are always an issue in this department. The cost of labor has increased very significantly this last couple of years. The law requires that lifeguards be on the deck at all times, based upon how many patrons are in the pool. Usage of the facility is also up significantly which causes labor to go up.

Revenue at the pool has increased from around \$60,000 to \$90,000 per year, and is attributable to new management. The deficit of this facility approaches \$330,000 per year not including any major equipment repairs. 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 has looked at different options going forward as to whether to continue to band-aid this facility, or whether to find the funding for a new facility, with more amenities. This should be decided in the next couple of years as funding for a new facility is being sought.

- **Recreation:** 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 \$160,000 +.

- **.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 generates approximately \$230,000, 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. For FY2019, we are anticipating revenue of about \$236,000, and for FY2020 we are budgeting \$240,720.
- **Transfers:** The transfers shown in the 2018/2019 budget to the capital improvement fund are for recreation tax improvements in the amount of \$115,122, debt service fund for the business park bond payments in the amount of \$45,662; and \$236,000 for the PAR Tax. Also, \$65,000 for police vehicles, \$30,000 for public works equipment, \$10,000 for fire improvements.

Also, the following transfers are being proposed for the 2019/2020 fiscal year: 1) \$114,026 for recreation tax improvements; 2) \$45,662 for business park bond payments; 3) \$240,720 PAR Tax. The total of the above transfers is \$475,408.

## **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 \$108,750 (funded with recreation tax monies) for FY2020. 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 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 have been used to pay for the City's share of the Airport Project. Initially, 95% of the funding was to be paid by the Federal Aviation Administration, and the other 2.50% was to be paid for by the State of Utah, Division of Aeronautics. The project was phased over several years, depending upon the availability of Federal funds. Aviation (Creamer and Noble) are the engineers on the Project. For FY2020, the sixth 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 \$17,000 is 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. This bond payment started on July 1, 2016.

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 March of 2012, and the facility was completed in January of 2013. The FY2020 bond payment will be made in the amount of \$27,000.

Also, a new fire truck was purchased in January of 2015. It will cost the City about \$35,000 per year, of which the County will pay half. The first payment was in October of 2016 in the amount of \$34,770.

## **DEBT SERVICE FUND**

- **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. The 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 was 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. Also, EC Source leased property from the City in the Commercial Park, the proceeds of which helped to retire debt. The EC Source lease expired on May 31, 2015. No further revenue sources have been identified to help make the bond payments at this time.

In 2016, the City Council entered into an agreement with a local commercial realtor to market the property. So far, their efforts have not resulted in property sales and increased economic development in the park.

## **CAPITAL IMPROVEMENT FUND**

- Improvements completed during the 2018/2019 fiscal year include airport project construction, purchasing new police vehicles, purchasing new mowers for the golf course, cemetery and parks, 100 East Project and 1300 South Project.

2019/2020 improvements are also proposed, and 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 provided. It is a three year plan showing how funds may be used in a manner that will keep our current maintenance needs in place, make repairs to the Centennial Park, and move us forward into the future.

## **WATER FUND**

- Revenues are estimated at \$1,104,302 for FY 2020, while expenses are estimated at \$1,014,179, leaving net income of \$90,123. However, with that net income the City must pay bond principal payments of \$270,525, and equipment purchases of \$25,000. Depreciation is a non cash expense, thus leaving this fund with a little better than break-even cash flow for FY2020.

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.

Six years ago, 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 feet of underground water for one ERC (equivalent residential connection). The City is in need of water rights in order to continue to grow.

In FY2018, the City purchased approximately 29 acre feet of water from Harward, at a cost of \$230,000. A one hundred thousand dollar down payment was made with the balance of funds being paid to Harward on a monthly basis, at 5% interest for five years. This is being paid for mainly from impact fees that have heretofore been collected.

As a result of a system survey by Central Utah Health Department under the Utah Safe Drinking Water Department, the City 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 came

online in the spring of 2013. 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. 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. In 2013, user fees were, as mentioned above, increased 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. These increases generated sufficient funds to make the debt service payments on loan obligations, and fund some of the additional maintenance and needs required.

Rates had not been increased during the last 25 years for the purpose of keeping up with inflationary trends. The cost of pumping, pipe, repairs, equipment have all increased over the years and the City was in a position where breaking even or losing money each year would eventually catch up to the City and its financial position. In July of 2015, the base rate was increased by \$2.00 per month to help with these issues. Following are the current rates being charged: Base rate - residential) \$19.50 for 4,000 gallons; Base rate - commercial - those with 1 ½ inch or larger water meters) \$39.00 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¢

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 project that was recently completed is the relocation of what is known as the "Industrial Park Water Well". This water well is adjacent to the airport needed to be relocated as part of the airport project. This relocation is to the south and east area of the City's new Business Park. The cost of the relocation was mostly funded and paid for by FAA, thus the City's contribution was only be 4.53%. This well came on-line sometime about January of 2019.

There are many needs that need to be addressed in the Water Fund. SCADA is one that must be addressed this coming year. This is the alarm system that alerts us in the event of failure of any of the wells, tank hatch alarms, etc. This is an area that the Rural Water Association has emphasized concerning vulnerability to acts of terrorism and vandalism that can have life threatening consequences. The City is currently addressing this issue and it should be completed sometime this summer. The City is cash flowing this expense which is in the \$75,000 range.

Water Shares – The City Council is currently considering the purchase of a large block of underground water rights. If this transaction takes place, water rates will need to be increase to finance the cost.

## **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 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 bond payments came off after 2014, and those funds are now used to help defease the bond obligation of this project. The improvements were completed as of April 2012.

The head-works of the sewer collection system needed major reconstruction, as the pumps in the old building were obsolete and could no longer be repaired or replaced. This project cost approximately \$500,000, and was determined to be funded with cash in the sewer fund. We also experienced problems with the Walmart pump station which required funding to make the necessary repairs and replacement.

For FY 2019, revenue is projected at \$1,088,100, while total expenses are projected at \$1,094,748. This leaves net loss of \$6,648. Bond principal payments of \$325,000 and capital asset acquisitions of \$25,000 are anticipated during the year. Taking depreciation into consideration, this leaves this fund with a positive cash flow of approximately \$20,312 for FY2020. The City Council did make a rate increase of \$1.50 per month on the base rate in 2015 to help address maintenance issues and inflationary issues.

## **REFUSE COLLECTION FUND**

- This fund accounts for the collection of garbage within Richfield City limits. The total charges budgeted are \$271,347. Expenses include hauling the refuse, collection, and billing, which total \$277,100. 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, and commercial rates are set by the County.

## **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 2020, we have estimated \$3,100 in interest revenue and \$15,000 in perpetual care revenue. \$3,100 is shown as a transfer out to the General Fund, the interest earned as described above.

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 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 and east side of the property, and to help construct a new maintenance facility.

## **Summary**

We hope that this narrative of the budget for the 2019/2020 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

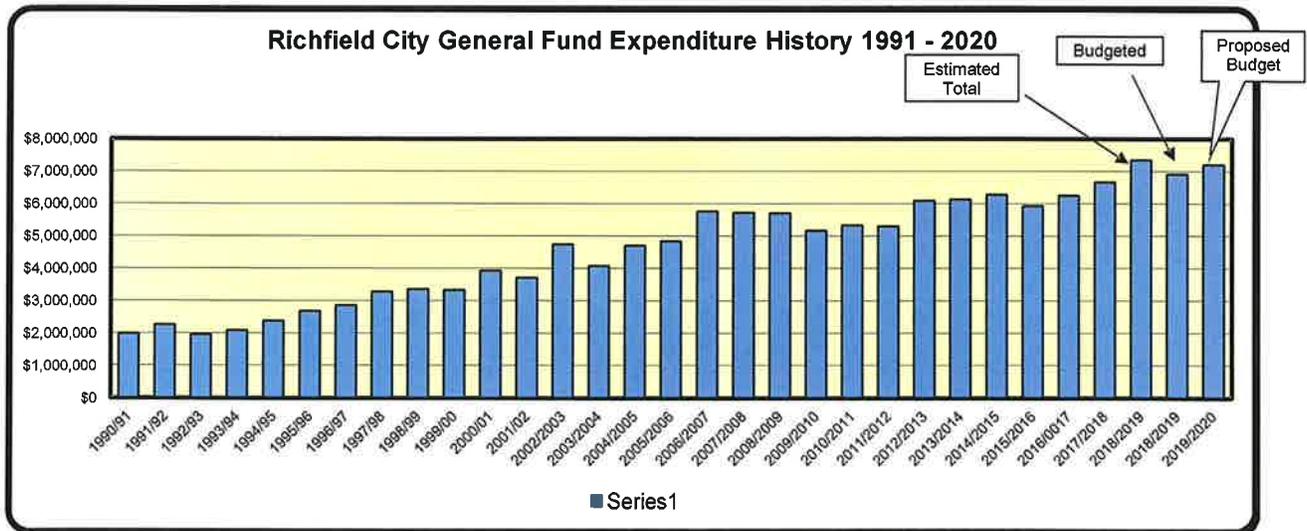
<b>GENERAL FUND DEPARTMENT: REVENUES</b>	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Adopted Budget	2019/20 Proposed Budget
<b>3100 - TAXES</b>						
3110 - General Property Taxes	\$497,049	\$505,229	\$518,833	\$528,125	\$528,125	\$534,521
3115 - General Recreation Property Taxes	\$198,514	\$201,780	\$208,878	\$210,925	\$210,925	\$213,479
3120 - Prior Year's Taxes	\$20,252	\$30,671	\$25,588	\$22,153	\$22,153	\$22,153
3125 - Prior Year's Recreation Taxes	\$8,088	\$12,249	\$7,891	\$8,847	\$8,847	\$8,847
3130 - General Sales Tax	\$1,930,106	\$1,986,577	\$2,138,742	\$2,195,000	\$2,183,132	\$2,249,875
3131 - Highways/Transportation Sales Tax	\$666,331	\$810,872	\$871,669	\$888,000	\$880,434	\$905,760
3132 - Recreation Sales Tax	\$213,708	\$217,154	\$233,194	\$236,000	\$233,675	\$240,720
3140 - Municipal Energy Taxes	\$352,915	\$465,927	\$420,258	\$455,000	\$460,000	\$455,000
3142 - Cable TV Franchise Taxes	\$14,828	\$14,509	\$14,521	\$14,500	\$14,500	\$14,500
3145 - Communications Revenue Taxes	\$92,770	\$88,154	\$78,139	\$81,000	\$86,000	\$81,000
3150 - Local Transient Room Tax	\$90,510	\$105,343	\$94,702	\$96,000	\$110,000	\$96,000
3205 - Motor Vehicle Fee Income	\$57,950	\$48,692	\$45,352	\$46,092	\$48,500	\$46,092
3206 - Motor Vehicle Recreation Fee Income	\$23,144	\$19,447	\$18,113	\$18,408	\$19,400	\$18,408
Total	\$4,166,165	\$4,506,604	\$4,675,880	\$4,800,050	\$4,805,691	\$4,886,355
<b>3200 - LICENSES &amp; PERMITS</b>						
3210 - Business Licenses	\$45,517	\$50,400	\$34,983	\$50,000	\$47,500	\$48,000
3220 - Building Permit Fees	\$72,869	\$146,013	\$88,618	\$45,000	\$60,000	\$45,000
3225 - Animal License	\$3,500	\$4,713	\$3,417	\$3,600	\$3,500	\$3,400
3226 - Animal Shelter Fees	\$145	\$145	\$100	\$50	\$100	\$100
3227 - Planning and Zoning Fees/Encr. Permits	\$6,897	\$24,830	\$21,924	\$13,000	\$10,000	\$10,000
Total	\$128,928	\$226,101	\$149,042	\$111,650	\$121,100	\$106,500
<b>3300 - INTERGOVERNMENTAL</b>						
3340 - Airport Fuel Tax	\$241	\$2,264	\$1,046	\$3,000	\$1,500	\$2,500
3341 - CDBG	\$0	\$0	\$0	\$0	\$0	\$0
3343 - Police Department Grants	\$20,146	\$24,660	\$37,153	\$37,000	\$0	\$45,000
3344 - Library Grants	\$22,496	\$5,900	\$5,900	\$5,800	\$0	\$0
3348 - Other Grants	\$0	\$17,000	\$3,432	\$0	\$0	\$0
3349 - Fire Dept. Grants	\$37,733	\$43,190	\$43,488	\$0	\$0	\$0
3356 - Class "C" Road Funds	\$318,851	\$423,490	\$394,698	\$410,000	\$425,000	\$400,000
3358 - State Liquor Funds	\$14,902	\$15,800	\$14,581	\$34,735	\$15,000	\$25,000
3370 - School District Reimbursement	\$106,843	\$136,935	\$139,030	\$139,000	\$139,000	\$139,000
3370 - County Fires	\$103,635	\$115,722	\$112,890	\$124,431	\$113,000	\$113,000
3380 - Justice Court Reimbursement	\$36,546	\$31,484	\$37,502	\$38,000	\$38,000	\$38,000
Total	\$661,393	\$816,445	\$789,720	\$791,966	\$731,500	\$762,500

<b>3400 - CHARGES FOR SERVICES</b>						
3425 - Sewer Administration Income	\$140,000	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000
3426 - Water Administration Income	\$140,000	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000
3427 - Drainage Assessments	\$0	\$0	\$0	\$0	\$0	\$0
3430 - Youth Court Revenue	\$1,422	\$1,665	\$1,605	\$1,750	\$1,750	\$1,750
3443 - Airport Gasoline Sales	\$299,273	\$334,847	\$259,070	\$475,000	\$300,000	\$473,000
3446 - Fire Dept. Services	\$25,514	\$0	\$150	\$14,869	\$0	\$0
3447 - Transportation Impact Fees	\$0	\$0	\$0	\$0	\$0	\$0
3460 - Burial Rights	\$5,823	\$9,760	\$10,424	\$20,000	\$6,500	\$14,000
3469 - Irrigation Fees	\$5,205	\$4,691	\$3,625	\$3,770	\$3,500	\$3,500
3470 - Cemetery Burial Fees	\$20,225	\$32,688	\$15,137	\$22,000	\$18,000	\$19,000
3471 - Golf Course Revenue (net)	\$333,084	\$320,471	\$335,998	\$335,000	\$334,000	\$334,000
3472 - Swimming Pool Revenue (net)	\$53,553	\$63,957	\$93,570	\$95,000	\$80,000	\$93,000
3491 - Park Rental	\$2,795	\$1,488	\$1,640	\$1,600	\$1,500	\$1,500
3494 - Recreation Program Fees	\$92,382	\$97,395	\$89,158	\$89,000	\$88,000	\$88,000
3495 - Visitor Center Revenue (net)	\$0	\$0	\$2	\$1,500	\$0	\$2,500
Total	\$1,119,276	\$1,156,962	\$1,100,379	\$1,349,489	\$1,123,250	\$1,320,250
<b>3500 - FINES &amp; FORFIETURES</b>						
3512 - Library Fines	\$5,479	\$7,495	\$4,369	\$2,500	\$6,000	\$4,500
3513 - Library Memberships	\$20	\$475	\$1,431	\$1,800	\$1,400	\$1,400
3514 - Other Library Income	\$71	\$1,144	\$561	\$1,800	\$750	\$1,000
Total	\$5,570	\$9,114	\$6,361	\$6,100	\$8,150	\$6,900
<b>3600 - MISCELLANEOUS REVENUE</b>						
3610 - Interest Income	\$16,369	\$29,037	\$51,604	\$85,000	\$33,925	\$60,000
3620 - Building Rental	\$7,828	\$3,728	\$3,728	\$6,178	\$3,728	\$4,478
3625 - Independence Day Revenues	\$3,824	\$4,495	\$2,931	\$3,000	\$3,000	\$3,000
3630 - Special Events	\$0	\$48,090	\$0	\$0	\$0	\$0
3635 - Family Conference Revenue	\$0	\$0	\$0	\$0	\$0	\$0
3650 - Sale Of Materials & Service, Land	\$4,445	\$2,400	\$15,981	\$0	\$0	\$0
3680 - Other Airport Revenue	\$26,889	\$25,865	\$18,259	\$13,500	\$19,000	\$14,000
3690 - Miscellaneous Revenue	\$32,953	\$26,270	\$43,478	\$18,000	\$30,770	\$16,128
3700 - Richfield History Book Sales	\$0	\$55	\$40	\$0	\$0	\$0
Total	\$92,308	\$139,940	\$136,021	\$125,678	\$90,423	\$97,606

3800 - CONTRIBUTIONS/TRANSFERS						
3825 - Contrib. From Private Sources	\$3,550	\$3,100	\$1,650	\$3,100	\$0	\$0
3880 - Transfers In	\$12,737	\$27,165	\$29,337	\$21,643	\$27,000	\$12,342
Total	\$16,287	\$30,265	\$30,987	\$24,743	\$27,000	\$12,342
TOTAL REVENUES	\$6,189,927	\$6,885,431	\$6,888,390	\$7,209,676	\$6,907,114	\$7,192,453
TOTAL EXPENDITURES (including transfers out)	\$5,925,831	\$6,252,730	\$6,661,899	\$7,338,790	\$6,788,502	\$7,192,453
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$264,096	\$632,701	\$226,491	(\$129,114)	\$118,612	\$0
BOND/LOAN PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0
ADD TO OR (USE OF) SURPLUS	\$264,096	\$632,701	\$226,491	(\$129,114)	\$118,612	\$0
BEGINNING OF YEAR FUND BALANCE	\$1,122,590	\$1,386,686	\$2,019,387	\$2,019,387	\$2,019,387	\$1,890,273
END OF YEAR FUND BALANCE	\$1,386,686	\$2,019,387	\$2,245,878	\$1,890,273	\$2,137,999	\$1,890,273

# RICHFIELD CITY CORPORATION OPERATING BUDGET

"EXPENDITURES" TOTAL GENERAL FUND BUDGET	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Adopted Budget	2019/20 Proposed Budget
104200 Administrative Services	\$551,555	\$559,178	\$600,137	\$629,515	\$625,211	\$633,449
104800 Attorney	\$1,250	\$2,346	\$1,900	\$6,000	\$6,000	\$6,000
105000 Community Development	\$100,577	\$125,327	\$90,330	\$122,721	\$112,800	\$115,800
105100 City Properties, Buildings	\$178,133	\$181,483	\$173,745	\$160,805	\$155,505	\$155,730
105200 Visitor Center	\$0	\$0	\$0	\$4,650	\$0	\$8,300
105400 Police	\$1,466,152	\$1,486,892	\$1,504,423	\$1,702,438	\$1,727,765	\$1,721,242
105500 Fire Department	\$240,054	\$232,753	\$248,862	\$242,320	\$221,486	\$228,075
105800 Building Inspection / Enforcement	\$97,117	\$97,227	\$83,109	\$74,300	\$92,350	\$115,346
105900 Irrigation Expense	\$38,312	\$37,991	\$41,461	\$40,967	\$40,367	\$44,343
106000 Streets & Public Improvements	\$582,744	\$725,317	\$703,743	\$1,051,015	\$880,434	\$830,245
106100 Class "C" Roads	\$358,000	\$390,000	\$394,698	\$400,000	\$425,000	\$400,000
106200 Shop Expenditures	\$31,311	\$31,874	\$39,842	\$39,579	\$36,079	\$36,683
106300 Airport Expenditures	\$343,463	\$431,708	\$434,538	\$632,200	\$409,683	\$623,049
106400 Library Expenditures	\$158,334	\$142,893	\$139,284	\$144,700	\$146,434	\$148,951
106500 Cemetery Expenditures	\$108,944	\$107,553	\$122,815	\$124,334	\$119,270	\$126,381
106600 Parks	\$172,483	\$162,992	\$157,156	\$177,563	\$178,263	\$169,785
106700 Golf Course	\$431,910	\$441,552	\$445,345	\$476,849	\$475,049	\$482,072
106800 Swimming Pool	\$309,241	\$263,455	\$357,254	\$452,480	\$348,903	\$409,512
106900 Recreation	\$208,587	\$222,975	\$230,428	\$268,470	\$256,997	\$271,000
107000 Senior Citizens	\$2,218	\$3,725	\$2,100	\$2,100	\$2,100	\$2,100
107200 Contin/Debt Service/Cap. Outlay	\$56,976	\$5,562	\$0	\$0	\$41,802	\$60,000
108000 Insurance	\$78,244	\$87,496	\$82,737	\$84,000	\$84,000	\$84,000
<b>Total Expenses Before Transfers Cost of Living Adjustment &amp; Benefits</b>	<b>\$5,515,605</b>	<b>\$5,740,299</b>	<b>\$5,853,907</b>	<b>\$6,837,006</b>	<b>\$6,385,498</b>	<b>\$6,672,063</b>
108500 Transfers	\$410,226	\$502,296	\$807,992	\$501,784	\$521,616	\$475,408
<b>TOTALS</b>	<b>\$5,925,831</b>	<b>\$6,242,595</b>	<b>\$6,661,899</b>	<b>\$7,338,790</b>	<b>\$6,907,114</b>	<b>\$7,192,453</b>



# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

<b>ANALYSIS OF TRANSFERS IN (OUT) OF GENERAL FUND</b>	2015/16	2016/17	2017/18	2018/19	2018/19	2019/20
	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
<b>Breakdown of Net Transfers:</b>						
<b>Transfers In:</b>						
Landfill Fund	\$9,970	\$25,561	\$26,910	\$18,643	\$25,000	\$9,242
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	\$1,775	\$0	\$0	\$0	\$0	\$0
Cemetery Perpetual Care Fund	\$992	\$1,604	\$2,427	\$3,100	\$2,000	\$3,100
Total Transfers In	\$12,737	\$27,165	\$29,337	\$21,743	\$27,000	\$12,342
<b>Transfers Out:</b>						
Capital Projects - Fire Dept. Improvements	\$0	\$0	(\$20,000)	(\$10,000)	(\$10,000)	\$0
Capital Projects - Public Works	(\$10,000)	(\$55,000)	(\$50,000)	(\$30,000)	(\$30,000)	\$0
Capital Projects - Golf Improvements	\$0	\$0	\$0	\$0	\$0	\$0
Capital Projects - Airport Improvements	\$0	\$0	(\$10,000)	\$0	\$0	\$0
Capital Projects - PAR Tax	(\$213,708)	(\$215,145)	(\$233,194)	(\$236,000)	(\$233,675)	(\$240,720)
Capital Projects - Cemetery	\$0	\$0	\$0	\$0	\$0	\$0
Capital Projects - Police	(\$28,000)	(\$69,280)	(\$65,000)	(\$65,000)	(\$65,000)	(\$75,000)
Capital Projects - Trees	\$0	\$0	\$0	\$0	\$0	\$0
Capital Projects - Commercial Park	\$0	\$0	(\$267,368)	\$0	\$0	\$0
Playground Equipment, Pavillion	\$0	\$0	\$0	\$0	\$0	\$0
Recreation Improvements	(\$112,626)	(\$115,920)	(\$116,768)	(\$115,122)	(\$137,279)	(\$114,026)
Other Funds	(\$45,892)	(\$46,951)	(\$23,272)	(\$45,662)	(\$45,662)	(\$45,662)
Total Transfers Out	(\$410,226)	(\$502,296)	(\$785,602)	(\$501,784)	(\$521,616)	(\$475,408)
<b>NET OF TRANSFERS IN (OUT)</b>	(\$397,489)	(\$475,131)	(\$756,265)	(\$480,041)	(\$494,616)	(\$463,066)

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

ADMINISTRATIVE DEPARTMENT: SERVICES (1042)	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Approved Budget	2019/20 Proposed Budget
11 Full-Time Employee Salaries	298,244	316,338	319,511	322,000	320,361	323,177
12 Temporary Employee Wages	11,053	2,993	2,724	3,000	3,000	7,000
13 Employee Benefits	128,141	131,833	148,679	162,000	172,100	163,022
16 Christmas Expenses	3,616	2,627	3,155	3,365	3,500	3,500
21 Books, Subscriptions & Memberships	8,436	9,148	7,453	11,000	8,000	10,000
22 Public Notices	1,971	2,472	3,069	5,000	3,000	3,000
23 Travel & Training	14,304	15,370	15,743	18,500	16,000	17,000
24 Office Supplies	23,217	19,171	25,804	23,500	21,500	22,000
25 Equipment Operations & Maintenance	5,734	6,099	2,194	6,000	6,500	6,000
31 Professional & Technical	50,076	50,604	64,700	67,500	65,000	67,000
34 Auditor Expense	1,650	2,000	2,000	3,800	2,000	4,000
44 Miscellaneous Supplies	614	523	171	3,500	1,500	2,500
46 Bad Debt Expense	475	0	0	350	250	250
83 Election Expenses	4,024	0	4,934	0	2,500	5,000
<b>TOTAL</b>	551,555	559,178	600,137	629,515	625,211	633,449

FICA	25,259
W.C.	1,800
St. Unemp.	1,442
GTL	703
LTD	1,625
Retirement	51,649
In Lieu Ret.	5,700
Health Ins.	68,544
Dental	4,725
Vision	1,575
	163,022

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

DEPARTMENT: ATTORNEY (1048)	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Approved Budget	2019/20 Proposed Budget
13 Employee Benefits	0	0	0	0	0	0
31 Professional & Technical	1,250	2,346	1,900	6,000	6,000	6,000
4l Insurance	0	0	0	0	0	0
<b>TOTAL</b>	1,250	2,346	1,900	6,000	6,000	6,000

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

COMMUNITY DEPARTMENT: DEVELOPMENT (1050)	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Adopted Budget	2019/20 Proposed Budget
21 Books, Subscriptions & Memberships	0	0	0	0	0	0
23 Travel & Training	280	72	90	75	0	0
24 Office Supplies	150	43	130	325	0	0
31 Professional & Technical	0	0	0	0	0	0
32 Sevier Valley Theatre	0	0	2,000	2,000	2,000	0
33 Food Sharing O&M Donation	3,800	3,800	0	3,800	3,800	3,800
34 Chamber of Commerce Donation	13,000	13,000	13,000	13,000	13,000	13,000
35 Miscellaneous Services and Supplies	0	0	300	0	0	0
36 CDBG Grant Expenditures	0	0	0	0	0	0
37 Special Events (Fire Convention)	0	38,772	0	0	0	0
39 Christmas Decorations, Lights Parade	1,365	2,105	1,079	521	1,500	1,000
40 4th of July Expenses	69,998	57,407	59,611	70,000	67,000	67,000
41 ATV Jamboree	1,000	1,000	1,000	1,000	1,000	1,000
43 Recruiting / Business Development	0	0	0	0	0	0
44 Advertising, Promotional, Sponsor, Signs	10,984	9,128	13,120	32,000	24,500	30,000
45 Beautification	0	0	0	0	0	0
54 Capital Outlay - Equipment	0	0	0	0	0	0
<b>TOTAL</b>	100,577	125,327	90,330	122,721	112,800	115,800

## COMMUNITY DEVELOPMENT BUDGET EXPENDITURES

### Separately Budgeted Line Items:

Chamber of Commerce	\$13,000.00
ATV Jamboree	\$1,000.00
Christmas Decorations / Lights Parade	\$1,000.00
Independence Day / Miss Richfield	\$67,000.00
Food Sharing	\$3,800.00
Subtotal	\$85,800.00

### Advertising:

Newspaper Advertising	\$2,750.00
Radio Advertising	\$750.00
Discretionary (requires approval by Mayor or Matt)	\$1,800.00
Subtotal	\$5,300.00

### Promotional / Sponsorships:

Southern Utah Livestock Show	\$700.00
Basketball / Wrestling Sponsorship	\$1,500.00
Sevier County Fair Activities	\$250.00
Car Show	\$100.00
Sevier High School Rodeo	\$100.00
Sign, Banners, Brackets, etc.	\$4,000.00
Trail Day Events	\$8,000.00
Brochures, Maps, etc.	\$500.00
Babe Ruth Baseball	\$1,000.00
State Wrestling Duels	\$500.00
Discretionary (require approval by Mayor or Matt)	\$8,050.00
Subtotal	\$24,700.00

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

DEPARTMENT: CITY PROPERTY (1051)	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Adopted Budget	2019/20 Proposed Budget
12 Part-Time Custodian	8,750	8,700	8,400	9,000	9,000	9,000
13 Employee Benefits	908	963	931	980	980	980
25 Equip Operations & Maintenance	0	0	0	0	0	0
26 Buildings & Grounds O & M	16,737	19,870	15,823	24,800	18,500	19,000
27 Utilities	14,394	14,371	11,669	13,000	14,000	13,500
28 Telephone	4,224	4,363	4,142	4,500	4,500	4,500
31 Professional & Technical	0	241	0	0	0	0
43 Building Rent to Building Authority	25,570	25,050	24,530	0	0	0
44 Golf Land Rent to Building Authority	107,550	107,925	108,250	108,525	108,525	108,750
45 Miscellaneous Service	0	0	0	0	0	0
53 Capital Outlay	0	0	0	0	0	0
<b>TOTAL</b>	178,133	181,483	173,745	160,805	155,505	155,730

FICA	689
W.C.	219
St. Unemp.	72
GTL	0
LTD	0
Retirement	0
In Lieu Ret.	0
Health Ins.	0
Dental	0
Vision	0
	980

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

VISITOR DEPARTMENT: CENTER (1052)	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Adopted Budget	2019/20 Proposed Budget
23 Travel & Training	0	0	0	0	0	500
24 Office Expenses	0	0	0	1,000	0	1,500
26 Buildings and Grounds Maintenance	0	0	0	1,200	0	2,500
27 Utilities	0	0	0	1,000	0	1,800
28 Internet and Phone	0	0	0	1,200	0	1,500
46 Credit Card Fees	0	0	0	250	0	500
<b>TOTAL</b>	0	0	0	4,650	0	8,300

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

DEPARTMENT: POLICE (1054)	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Adopted Budget	2019/20 Proposed Budget
11 Full-Time Employee Salaries	731,971	746,881	739,680	829,700	829,700	828,700
12 Part-Time Employee Wages	39,096	29,563	47,487	50,000	50,000	50,000
13 Employee Benefits	484,818	499,577	491,352	535,000	589,435	574,107
21 Books, Subs & Memberships	576	1,121	486	900	900	900
23 Travel & Training	6,242	8,226	9,718	11,500	11,500	14,000
24 Office Supplies	6,306	4,541	4,736	5,000	5,000	5,000
25 Equipment Operation & Maintenance	27,886	20,781	21,207	18,500	26,500	26,500
26 Police Fuel	34,728	32,361	34,254	39,000	38,000	38,000
28 Telephone	10,437	9,340	8,354	11,000	11,000	11,000
29 Communications (Radios, Pagers)	0	855	452	500	500	500
30 Animal Shelter Expenses	159	304	471	1,000	1,000	1,000
31 Investigation Expense	672	1,543	2,356	3,000	3,000	3,000
32 School Resource Officer Expenses	1,926	2,845	2,823	3,000	3,000	3,000
33 Alcohol Enforcement	12,612	18,495	7,285	40,000	15,800	20,000
34 Dispatch	51,300	56,200	60,288	89,895	89,895	93,000
35 Reserve Officer Program Expenses	56	0	0	500	500	500
37 Youth Officer and Court	1,904	1,427	900	2,500	2,500	2,500
38 Computer System & Support	147	0	6,113	6,200	6,200	6,200
40 Drug Enforcement Equipment	29,400	31,400	31,427	10,500	10,500	10,500
41 Equipment / Investigations Grants	0	0	0	0	0	0
42 Rent Expense	720	568	900	840	840	840
43 JAG Equipment Grant	6,331	9,050	4,040	13,500	0	0
44 Lexipol	0	1,361	5,445	5,990	5,995	5,995
47 Patrol Division Supplies & Expense	11,755	12,818	16,794	17,500	17,500	17,500
48 Weapons & Ammunition	7,110	7,635	7,855	8,500	8,500	8,500
<b>TOTAL</b>	<b>1,466,152</b>	<b>1,496,892</b>	<b>1,504,423</b>	<b>1,704,025</b>	<b>1,727,765</b>	<b>1,721,242</b>

13 Officers = \$607,000  
 2 School Officers = \$94,000  
 1 Secretary = \$32,500  
 15 Uniform Allowance = \$25,200  
 O.T. = \$25,000  
 Grants O.T. = \$25,000  
 Drug Enforcement O.T. = \$20,000  
 Total = \$828,700

35.71% police retirement 19/20 (Tier I)  
 24.99% police retirement 19/20 (Tier II)

FICA	\$67,221
W.C.	\$35,000
St. Unemp.	\$3,500
GTL	\$1,750
LTD	\$1,877
Retirement	\$219,707
In Lieu Ret.	\$48,720
Health Ins.	\$176,172
Dental	\$14,400
Vision	\$5,760
	<u>\$574,107</u>

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

DEPARTMENT: FIRE (1055)	2015/16	2016/17	2017/18	2018/19	2018/19	2019/20
	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
11 Salaries	115,596	89,865	106,251	100,000	87,520	90,520
13 Employee Benefits	20,735	15,420	17,339	16,000	13,996	15,500
21 Books, Subscriptions & Memberships	1,575	1,404	1,442	1,500	700	1,000
23 Travel & Training	4,840	0	3,335	4,500	4,500	4,500
24 Office Supplies	576	464	785	800	500	700
25 Equipment Operation & Maintenance	18,014	21,866	27,815	19,000	19,000	19,000
26 Buildings & Grounds O & M	6,238	2,255	3,799	8,000	2,500	5,500
27 Utilities	12,406	12,731	10,958	12,500	13,500	12,500
28 Telephone	402	579	398	450	450	450
31 Professional and Technical	0	0	0	0	0	0
32 Firemen Functions	9,856	9,946	9,738	11,000	10,000	10,000
33 Safety Equipment / Expenses	5,176	3,298	1,692	5,000	5,500	5,000
35 Grant Expenses	600	9,391	1,894	0	0	0
42 Equipment Lease Expense (Trucks)	0	34,770	34,320	34,320	34,320	34,405
43 Building Lease Expense (New Station)	27,000	27,000	27,000	27,000	27,000	27,000
45 Miscellaneous Service	1,668	1,124	1,162	2,000	2,000	2,000
46 Wildland Fire Expenses	15,372	2,640	934	250	0	0
54 Capital Outlay - Equipment	0	0	0	0	0	0
<b>TOTAL</b>	240,054	232,753	248,862	242,320	221,486	228,075

FICA	\$6,696
St. Unemp.	\$700
WC	\$3,600
Life Ins.	\$3,000
Total	<u>\$13,996</u>

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

<b>BUILDING INSPECTION DEPARTMENT: &amp; ENFORCEMENT (1058)</b>	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Approved Budget	2019/20 Proposed Budget
11 Salaries & Wages	51,200	48,914	23,004	0	0	57,500
12 Part-Time Employee Wages	0	0	0	0	0	0
13 Employee Benefits	33,589	33,136	15,119	0	0	39,696
21 Dues & Publications	393	210	63	0	0	150
23 Travel Expenses	497	642	0	0	0	500
24 Office Expenses	0	147	131	200	350	200
25 Equipment O & M (fuel, etc.)	152	510	215	100	0	500
28 Telephone	540	810	90	0	0	800
31 Professional and Technical	9,029	8,092	9,381	5,000	4,000	8,000
32 Building Inspection Services	0	0	10,082	38,000	40,000	0
33 Plan Review Fees	0	0	16,510	23,000	40,000	0
44 Miscellaneous / Abatement Cleanup	1,717	4,766	8,514	8,000	8,000	8,000
54 Capital Outlay - Equipment	0	0	0	0	0	0
<b>TOTAL</b>	97,117	97,227	83,109	74,300	92,350	115,346

FICA	4,399
W.C.	1,925
St. Unemp.	175
GTL	134
LTD	330
Retirement	9,597
In Lieu Ret.	0
Health Ins.	21,876
Dental	900
Vision	360
	39,696

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

IRRIGATION DEPARTMENT: EXPENSE (1059)	20015/16 Actual	20016/17 Actual	20017/18 Actual	2018/19 Estimated Total	2018/19 Approved Budget	2019/20 Proposed Budget
11 Full-Time Employee Salaries	16,854	17,104	17,854	17,854	17,854	20,250
12 Part-Time Water Master	0	0	0	0	0	0
13 Employee Benefits	10,257	8,367	8,583	8,613	8,613	9,593
24 Office Expense	0	0	20	0	0	0
25 Equipment Operation & Maintenance	5,612	7,480	7,524	6,500	6,000	6,500
28 Cellular Phone Service	427	391	518	600	500	600
31 Professional Services	0	0	0	0	0	0
39 Water Assessment Expense	5,162	4,649	5,340	5,400	5,400	5,400
41 Insurance	0	0	0	0	0	0
42 Equipment Lease Expense	0	0	0	0	0	0
42 Miscellaneous Services	0	0	1,622	2,000	2,000	2,000
54 Capital Outlay - Other Improvements	0	0	0	0	0	0
54 Capital Outlay - Equipment	0	0	0	0	0	0
<b>TOTAL</b>	38,312	37,991	41,461	40,967	40,367	44,343

FICA	1,549
W.C.	525
St. Unemp.	160
GTL	67
LTD	102
Retirement	3,740
In Lieu of HI	2,850
Health Ins.	0
Dental	450
Vision	150
	9,593

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

STREETS & DEPARTMENT: PUBLIC IMPR. (1060)	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Adopted Budget	2019/20 Proposed Budget
11 Full-Time Employee Salaries	51,022	53,482	54,982	56,482	56,482	56,482
12 Temporary Employee Wages	3,360	9,581	13,690	5,005	13,000	13,000
13 Employee Benefits	38,135	33,250	35,520	37,500	38,378	37,193
23 Travel & Training	2,633	2,460	461	1,500	1,500	1,500
25 Equipment Operation & Maintenance	80,525	71,530	68,730	80,000	75,500	76,000
27 Utilities Expense	131,122	132,386	116,677	139,000	139,000	139,000
28 Telephone Expense	1,315	2,255	2,003	2,250	2,000	2,250
31 Professional & Technical	32,209	65,136	39,673	40,000	60,000	40,000
42 Bond & Lease Obligation Payments	0	0	0	0	0	84,820
44 Street Maintenance	1,581	20,685	11,152	100,000	60,000	60,000
45 Miscellaneous (Costa Vida)	0	0	0	0	0	0
46 Special Street Supplies and Expense	31,868	43,950	48,525	50,751	60,000	60,000
51 Land Purchases (925 No.)	0	0	0	0	0	0
54 Capital Outlay - Equipment (Excavator)	0	0	0	0	0	80,000
61 New Construction	181,955	21,672	72,717	75,574	345,574	100,000
61 New Construction (100 E)	0	0	0	290,000	0	0
62 Chip Seals, Slurry Seals	11,588	248,265	225,124	138,953	0	50,000
64 Snow Removal, Sweeping	2,016	6,020	3,029	13,000	4,000	5,000
65 Special Sidewalk Replacement Program	2,555	6,669	6,110	6,000	10,000	10,000
66 Tree Projects, Spraying	10,860	7,976	5,350	15,000	15,000	15,000
<b>TOTAL</b>	582,744	725,317	703,743	1,051,015	880,434	830,245

FICA	5,316
W.C.	2,190
St. Unemp.	352
GTL	168
LTD	330
Retirement	10,432
In Lieu Ret.	0
Health Ins.	16,830
Dental	1,125
Vision	450
	37,193

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

CLASS "C" ROAD DEPARTMENT: IMPROV. (1061)	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Adopted Budget	2019/20 Proposed Budget
11 Full-Time Employee Salaries	48,854	51,204	53,354	55,604	55,604	55,604
12 Temporary Employee Wages	0	0	0	0	0	0
13 Employee Benefits	31,506	39,913	39,800	43,390	43,390	43,886
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	194,000	177,000	77,000	103,500	300,510
44 Street Maintenance (Chip Seals)	0	104,883	124,544	224,006	0	0
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
61 New Construction	87,640	0	0	0	222,506	0
<b>TOTAL</b>	358,000	390,000	394,698	400,000	425,000	400,000

FICA	4,254
W.C.	1,798
St. Unemp.	427
GTL	201
LTD	320
Retirement	10,270
In Lieu Ret.	2,850
Health Ins.	21,876
Dental	1,350
Vision	540
	43,886



# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

DEPARTMENT: SHOP (1062)	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Adopted Budget	2019/20 Proposed Budget
11 Full-Time Employee Salaries	11,034	11,284	11,284	11,284	11,284	11,284
13 Employee Benefits	6,552	6,589	6,897	7,345	7,345	7,499
24 Office Supplies	7	378	75	300	300	250
25 Equipment Operation & Maintenance	9,970	7,508	11,842	11,000	9,000	9,500
26 Buildings & Grounds O & M	94	1,549	4,267	4,500	3,000	3,000
27 Utilities	2,996	4,077	5,057	4,500	4,500	4,500
28 Telephone	658	489	420	650	650	650
31 Professional & Technical	0	0	0	0	0	0
46 Miscellaneous Service & Supplies	0	0	0	0	0	0
54 Capital Outlay - Equipment	0	0	0	0	0	0
<b>TOTAL</b>	31,311	31,874	39,842	39,579	36,079	36,683

FICA	864
W.C.	375
St. Unemp.	68
GTL	34
LTD	68
Retirement	2,085
In Lieu Ret.	0
Health Ins.	3,690
Dental	225
Vision	90
	7,499

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

<b>DEPARTMENT: AIRPORT (1063)</b>	2015/16	2016/17	2017/18	2018/19	2018/19	2019/20
	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
11 Full-Time Employee Salaries	35,959	46,898	46,322	52,000	47,000	48,000
12 Temporary Employee Wages	15,687	13,807	11,871	14,000	15,000	13,000
13 Employee Benefits	21,703	34,062	35,497	38,900	38,883	39,449
21 Books, Subscriptions & Memberships	1,085	1,661	1,144	1,600	2,500	2,000
22 Public Notices	0	0	45	0	0	0
23 Travel & Training	820	257	922	1,750	2,000	1,700
24 Office Supplies	2,444	3,883	5,996	4,700	4,100	4,700
25 Equipment Operation & Maintenance	19,489	16,207	10,887	16,000	16,000	15,000
26 Buildings & Grounds O & M	8,688	12,166	11,531	11,000	11,000	11,000
27 Utilities Expense	9,845	9,356	10,808	12,500	10,500	10,500
28 Telephone	4,784	3,725	5,251	5,300	5,500	5,300
31 Professional & Technical	835	1,750	6,306	8,000	2,000	7,200
4l Insurance	3,076	3,076	3,146	3,450	3,200	3,200
43 Land Lease Expense	22,000	39,000	39,000	39,000	39,000	39,000
44 Aviation & Jet Fuel Purchases	185,795	226,623	230,310	400,000	198,000	400,000
45 Miscellaneous / Credit Card Fees	11,253	13,405	11,631	21,000	11,000	20,000
46 Retail Products purchased for resale	0	5,832	3,871	3,000	4,000	3,000
54 Capital Outlay - Equipment	0	0	0	0	0	0
<b>TOTAL</b>	<b>343,463</b>	<b>431,708</b>	<b>434,538</b>	<b>632,200</b>	<b>409,683</b>	<b>623,049</b>

FICA	4,667
W.C.	2,100
St. Unemp.	300
GTL	134
LTD	246
Retirement	8,866
Health Ins.	21,876
Dental	900
Vision	360
	39,449

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

<b>DEPARTMENT: LIBRARY (1064)</b>	2015/16	2016/17	2017/18	2018/19	2018/19	2019/20
	Actual	Actual	Actual	Estimated	Adopted	Proposed
				Total	Budget	Budget
11 Full-Time Employee Salaries	35,772	34,402	40,500	41,000	41,000	41,000
12 Part-Time Employee Wages	47,709	47,350	36,017	37,000	44,000	44,000
13 Employee Benefits	15,383	18,637	21,827	22,900	23,684	24,201
21 Subscriptions & Memberships	1,268	433	725	1,200	1,200	1,200
22 Public Relations	62	0	0	0	0	0
23 Travel & Training	1,881	1,836	1,460	3,000	3,000	3,000
24 Office Supplies	7,739	7,813	10,175	10,000	10,000	10,000
25 Equipment Operation & Maintenance	4,893	0	1,340	1,000	1,000	1,000
26 Buildings & Grounds O & M	1,282	7,311	0	1,000	1,000	1,000
27 Utilities Expenses	4,226	3,799	4,024	4,500	4,500	4,500
28 Telephone	483	539	555	600	550	550
29 Computer Technology	3,072	1,445	1,807	2,500	2,500	2,500
31 Professional & Technical	542	918	0	0	0	0
32 Children's Programs	0	714	318	750	750	750
35 CLEF Grant	0	5,900	0	0	0	0
36 NIFI Grant	37	0	0	0	0	0
37 State Grant Expenses (Inter-Library)	10,628	0	5,900	0	0	0
38 Other Grant Expenses	7,951	0	0	0	0	0
44 Books	11,791	10,287	13,354	17,000	11,000	13,000
45 Audio-Visual	3,615	1,508	1,282	2,250	2,250	2,250
52 Capital Outlay - Buildings	0	0	0	0	0	0
<b>TOTAL</b>	<b>158,334</b>	<b>142,892</b>	<b>139,284</b>	<b>144,700</b>	<b>146,434</b>	<b>148,951</b>

FICA	6,503
W.C.	175
St. Unemp.	632
GTL	134
LTD	244
Retirement	7,573
In Lieu Ret.	0
Health Ins.	8,280
Dental	300
Vision	360
	24,201

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

DEPARTMENT: CEMETERY (1065)	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Adopted Budget	2019/20 Proposed Budget
11 Full-Time Employee Salaries	34,860	35,295	38,360	39,000	38,000	39,000
12 Temporary Employee Wages	5,617	9,450	5,162	8,000	6,000	7,000
13 Employee Benefits	29,399	30,051	32,299	33,500	35,436	36,047
21 Dues & Publications	0	0	0	0	0	0
22 Public Notices	60	65	0	300	300	300
23 Travel & Training	0	0	0	0	0	0
24 Office Supplies	24	103	63	50	50	50
25 Equipment Operation & Maintenance	13,932	8,349	8,900	8,900	7,500	9,000
26 Buildings & Grounds O & M	13,981	12,182	21,425	20,000	18,000	21,000
27 Utilities Expense	5,682	5,908	5,278	6,500	5,900	5,900
28 Telephone Expense	385	366	384	400	400	400
31 Professional Services	1,320	2,100	7,260	2,000	2,000	2,000
39 Water Assessments	1,600	1,600	1,600	1,600	1,600	1,600
42 Equipment Lease Expense	2,084	2,084	2,084	2,084	2,084	2,084
51 Tree Expenses	0	0	0	2,000	2,000	2,000
52 Capital Outlay - Development	0	0	0	0	0	0
54 Capital Outlay - Equipment	0	0	0	0	0	0
<b>TOTAL</b>	108,944	107,553	122,815	124,334	119,270	126,381

FICA	3,519
W.C.	1,500
St. Unemp.	328
GTL	134
LTD	227
Retirement	7,203
In Lieu Ret.	0
Health Ins.	21,876
Dental	900
Vision	360
	<u>36,047</u>

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

DEPARTMENT: PARKS (1066)	2015/16	2016/17	2017/18	2018/19	2018/19	2019/20
	Actual	Actual	Actual	Estimated	Adopted	Proposed
				Total	Budget	Budget
11 Full-Time Employee Salaries	48,288	48,391	48,493	48,000	48,000	40,000
12 Temporary Employee Wages	18,850	9,614	9,507	19,000	19,000	20,000
13 Employee Benefits	34,511	33,731	35,530	36,113	39,113	37,635
23 Travel & Training	172	684	686	1,000	700	700
24 Office Supplies	0	0	0	0	0	0
25 Equipment Operation & Maintenance	17,100	14,150	13,895	16,000	15,000	15,000
26 Buildings & Grounds O & M	26,940	28,014	27,301	29,000	28,000	28,000
27 Utilities Expense	24,523	26,250	19,426	26,100	26,100	26,100
28 Telephone	499	558	718	750	750	750
31 Professional and Technical	0	0	0	0	0	0
39 Water Assessments	1,600	1,600	1,600	1,600	1,600	1,600
45 Miscellaneous Supplies & Service	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
<b>TOTAL</b>	<b>172,483</b>	<b>162,992</b>	<b>157,156</b>	<b>177,563</b>	<b>178,263</b>	<b>169,785</b>

FICA	4,590
W.C.	1,800
St. Unemp.	302
GTL	134
LTD	285
Retirement	7,388
In Lieu Ret.	0
Health Ins.	21,876
Dental	900
Vision	360
	37,635

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

DEPARTMENT: GOLF COURSE (1067)	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Adopted Budget	2019/20 Proposed Budget
11 Full-Time Employee Salaries	80,928	88,014	87,196	88,000	88,000	89,000
12 Temporary Employee Wages	134,643	125,625	128,617	138,000	135,000	138,000
13 Employee Benefits	80,552	93,476	97,244	107,849	109,849	113,172
22 Public Notices/Advertising	2,989	2,707	4,335	4,000	3,500	3,500
21 Subscription / Memberships	684	0	0	500	500	500
23 Travel & Training	1,059	1,971	1,511	2,000	2,000	2,000
24 Office Supplies	1,963	1,340	1,595	2,500	2,500	2,000
25 Equipment Operation & Maintenance	21,590	32,066	26,708	33,000	33,000	32,000
26 Buildings & Grounds O & M	43,022	45,083	46,355	46,000	44,800	46,000
27 Utilities Expense	40,599	39,486	36,450	39,000	40,000	40,000
28 Telephone	2,357	1,535	1,898	2,400	2,300	2,300
31 Professional & Technical	511	362	3,195	1,000	1,000	1,000
39 Water Assessments	1,600	1,600	1,600	1,600	1,600	1,600
45 Misc., Credit Card Fees, etc.	8,009	8,287	8,641	11,000	11,000	11,000
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
80 Inventory Write-off with Mullen	11,404	0	0	0	0	0
<b>TOTAL</b>	<b>431,910</b>	<b>441,552</b>	<b>445,345</b>	<b>476,849</b>	<b>475,049</b>	<b>482,072</b>

FICA	17,366
W.C.	8,000
St. Unemp.	1,200
GTL	268
LTD	492
Retirement	16,438
In Lieu Ret.	0
Health Ins.	65,628
Dental	2,700
Vision	1,080
	113,172

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

<b>SWIMMING DEPARTMENT: POOL (1068)</b>	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Adopted Budget	2019/20 Proposed Budget
11 Full-Time Employee Salaries	33,460	34,524	49,556	42,500	41,000	41,000
12 Part-Time Employee Wages	148,467	103,425	144,597	190,000	135,000	180,000
13 Employee Benefits	31,546	28,157	40,838	55,000	50,653	56,262
21 Dues & Publications	0	0	0	0	0	0
22 Public Notices / Advertising	0	0	644	180	0	0
23 Travel & Training	1,313	0	568	2,500	750	750
24 Office Supplies	1,212	1,499	2,614	3,500	3,000	3,000
25 Equipment Operation & Maintenance	4,988	5,249	12,578	16,000	14,000	14,000
26 Buildings & Grounds O & M	11,594	19,326	20,792	25,000	20,000	23,000
27 Utilities Expense	57,235	50,426	51,500	85,000	57,000	60,000
28 Telephone	1,104	1,534	2,315	1,300	2,500	1,500
31 Professional & Technical	483	1,157	3,589	7,500	3,000	6,000
33 Chemicals	10,606	12,233	14,342	12,000	12,500	13,000
35 Dolphin Swim Team Expenses	3,828	2,659	7,605	4,500	4,500	4,500
44 Miscellaneous Expense / C.C. Fees	3,405	3,266	5,716	7,500	5,000	6,500
54 Capital Outlay - Equipment	0	0	0	0	0	0
<b>TOTAL</b>	309,241	263,455	357,254	452,480	348,903	409,512

FICA	16,907
W.C.	6,800
St. Unemp.	1,500
GTL	134
LTD	212
Retirement	7,573
In Lieu Ret.	0
Health Ins.	21,876
Dental	900
Vision	360
	56,262

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

DEPARTMENT: RECREATION (1069)	2015/16	2016/17	2016/17	2017/18	2017/18	2018/19
	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
11 Full-Time Employee Salaries	74,499	77,869	80,060	83,000	82,562	83,500
12 Part-Time Employee Salaries	24,091	34,286	35,142	43,000	39,000	39,000
13 Employee Benefits	46,011	52,807	55,600	68,000	59,285	71,900
21 Subscriptions & Memberships	565	460	665	500	750	500
22 Advertising, Publicity, Public Notices	1,298	705	2,171	2,250	2,250	2,250
23 Travel Expenses	692	1,420	1,607	2,000	1,500	1,500
24 Office Expense	1,933	544	1,799	2,300	2,000	2,000
25 Equipment Supplies & Maintenance	2,543	1,444	699	2,500	2,500	2,500
28 Telephone	359	615	840	1,000	1,000	1,000
39 Miscellaneous Recreation Programs	9,385	14,200	9,624	13,000	16,000	16,000
46 Credit Card Fees	1,059	769	366	500	800	500
62 Adult Volleyball	204	130	1,423	4,000	4,000	4,000
63 Youth Volleyball	1,642	1,948	1,779	2,000	2,000	2,000
64 Adult Softball	8,812	8,180	8,859	11,000	11,000	11,000
65 Rooster Valley Classic	5,781	2,021	3,097	5,800	5,800	5,800
66 Girl's Softball	3,550	1,844	5,487	4,500	4,500	4,500
67 Gymnastics	0	0	0	0	0	0
68 Fall Softball Program	60	0	0	0	0	0
69 Soccer Program	6,045	2,297	2,767	3,000	3,000	3,000
70 Youth Basketball	7,921	4,267	4,508	4,500	4,500	4,500
71 Adult Basketball	3,445	1,226	1,858	2,070	2,000	2,000
73 Summer Recreation Program	740	0	43	750	750	750
76 Junior Cats Football	4,714	13,280	9,360	10,000	9,000	10,000
77 Youth Flag Football	2,132	1,486	1,568	1,600	1,600	1,600
78 Men's Flag Football	1,106	1,177	1,106	1,200	1,200	1,200
<b>TOTAL</b>	<b>208,587</b>	<b>222,975</b>	<b>230,428</b>	<b>268,470</b>	<b>256,997</b>	<b>271,000</b>

FICA	9,371
W.C.	3,800
St. Unemp.	1,000
GTL	296
LTD	469
Retirement	15,423
In Lieu Ret.	0
Health Ins.	38,706
Dental	2,025
Vision	810
	<u>71,900</u>

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

SENIOR DEPARTMENT: CITIZENS (1070)	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Adopted Budget	2019/20 Proposed Budget
23 Travel & Training	0	0	0	0	0	0
24 Office Supplies	0	0	0	0	0	0
25 Equipment Operation & Maintenance	118	1,625	0	0	0	0
27 Utilities	2,100	2,100	2,100	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
<b>TOTAL</b>	2,218	3,725	2,100	2,100	2,100	2,100

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

DEPARTMENT: CONTINGENCIES (1072)	2015/16 Actual	2016/17 Actual	2016/17 Actual	2017/18 Estimated Total	2017/18 Adopted Budget	2018/19 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	5,562	0	0	41,802	60,000
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 Pmt. Events Center	56,976	0	0	0	0	0
71 Lease Purchase Payments Fire Truck	0	0	0	0	0	0
<b>TOTAL</b>	56,976	5,562	0	0	41,802	60,000

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

DEPARTMENT: INSURANCE (1080)	2015/16	2016/17	2017/18	2018/19	2018/19	2019/20
	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
41 Liability and Property Insurance	78,381	<del>87,496</del>	82,737	84,000	84,000	84,000
<b>TOTAL</b>	78,381	<del>87,496</del>	82,737	84,000	84,000	84,000

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

DEPARTMENT: TRANSFERS (1085)	2015/16	2016/17	2016/17	2017/18	2017/18	2018/19
	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
46 Miscellaneous	0	0	0	0	0	0
59 Transfers to Capital Improvement Fund	38,000	124,280	145,000	105,000	105,000	75,000
59 Transfers to CIP - Business Park	0	0	267,368	0	0	0
60 Transfers Rec. Taxes to Cap. Impr Fund	112,626	115,920	116,768	115,122	137,279	114,026
61 Transfer of PAR Tax to Cap. Impr. Fund	213,708	215,145	233,194	236,000	233,675	240,720
61 Transfers to Debt Service (Bus. Park)	45,892	46,951	45,662	45,662	45,662	45,662
<b>TOTAL</b>	410,226	502,296	807,992	501,784	521,616	475,408

**SPECIAL  
REVENUE  
FUND  
BUDGET**

# Richfield City Corporation

## BUILDING AUTHORITY FUND

<b>REVENUES &amp; DEPARTMENT: EXPEND. (FUND 76)</b>	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Approved Budget	2019/20 Proposed Budget
<b>Revenues:</b>						
Interest & Other Income	760	1,193	1,857	2,400	1,500	2,400
Golf Course Land Property Sale	0	0	0	0	0	0
County & Private Contributions	0	0	0	0	0	0
Rental Income	182,120	233,745	233,100	208,845	209,395	209,155
<b>Total Revenues</b>	<b>182,880</b>	<b>234,938</b>	<b>234,957</b>	<b>211,245</b>	<b>210,895</b>	<b>211,555</b>
<b>Expenditures</b>						
Miscellaneous Expenses	0	10	10	0	0	0
Administrative Fees	0	0	0	0	0	0
Bad Debts	0	0	0	0	0	0
Bond Principal Payments	163,000	212,000	215,000	193,000	193,000	195,000
Bond Interest Expense	15,995	18,620	15,975	13,245	13,245	11,005
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
<b>Total Expenditures</b>	<b>182,145</b>	<b>233,780</b>	<b>234,135</b>	<b>209,395</b>	<b>209,395</b>	<b>209,155</b>
Excess of Revenue over (under) Expenditures	735	1,158	822	1,850	1,500	2,400
Transfer Out to Cap. Impr. Fund	0	0	0	0	0	0
Fund Balance - Beginning of Year	95,006	95,741	96,899	97,721	97,721	99,571
Fund Balance - End of Year	95,741	96,899	97,721	99,571	99,221	101,971

**DEBT**

**SERVICE**

**FUND**

**BUDGET**

# RICHFIELD CITY CORPORATION

## DEBT SERVICE FUND

### (Special Assessments)

REVENUES & DEPARTMENT: EXPEND. (FUND 83)	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Approved Budget	2019/20 Proposed Budget
<b>Revenues:</b>						
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	750	0	0	0	0	0
Interest Income	0	0	0	0	0	0
Total Revenues	750	0	0	0	0	0
<b>Expenditures:</b>						
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	750	0	0	0	0	0
Transfer Fund Balance to Gen. Fund	(1,775)	0	0	0	0	0
Fund Balance - Beginning of Year	1,025	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

# RICHFIELD CITY CORPORATION

## DEBT SERVICE FUND

### (Business Park)

REVENUES & DEPARTMENT: EXPEND. (FUND 83)	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Approved Budget	2019/20 Proposed Budget
<b>Revenues:</b>						
Land/Lot Sales	0	0	0	0	0	0
Bond & Grant Proceeds	0	429,000	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)	16,827	17,886	16,597	16,597	16,597	16,597
Lease Revenue	0	0	0	0	0	0
Interest Income	332	119	0	0	0	0
<b>Total Revenues</b>	<b>46,224</b>	<b>476,070</b>	<b>45,662</b>	<b>45,662</b>	<b>45,662</b>	<b>45,662</b>
<b>Expenditures:</b>						
Miscellaneous/Bad Debts/Trustee Fees	1,250	14,750	0	0	0	0
Transfers Out	0	0	0	0	0	0
Interfund Loan Payment to Sewer Fund	0	0	0	0	0	0
Bond Principal Payment - STRB	25,000	480,000	34,000	33,000	33,000	34,000
Bond Principal Payment - H & K	0	0	0	0	0	0
Bond Interest & Fees - STRB	21,151	12,760	6,687	6,361	6,361	5,959
Bond Interest - H & K	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>47,401</b>	<b>507,510</b>	<b>40,687</b>	<b>39,361</b>	<b>39,361</b>	<b>39,959</b>
Excess of Revenue over (under) Expenditures	(1,177)	(31,440)	4,975	6,301	6,301	5,703
Fund Balance - Beginning of Year	69,436	68,259	36,819	41,794	41,794	48,095
Fund Balance - End of Year	68,259	36,819	41,794	48,095	48,095	53,798

**CAPITAL  
IMPROVEMENT  
FUND  
BUDGET**

**RICHFIELD CITY CORPORATION**  
**CAPITAL IMPROVEMENTS FUND**

<b>REVENUES &amp; DEPARTMENT: EXPEND. (FUND 41)</b>	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Approved Budget	2019/20 Proposed Budget
<b>Revenues:</b>						
Interest	\$1,405	\$2,124	\$2,032	\$10,000	\$1,500	\$25,000
Miscellaneous	\$60,711	\$41,427	\$17,367	\$0	\$500	\$0
Bond and Grant Proceeds - Visitor Center	\$0	\$0	\$0	\$10,000	\$0	\$0
Bond and Grant Proceeds - Bike Trail	\$0	\$0	\$0	\$10,000	\$0	\$25,000
Bond and Grant Proceeds - 1300 South	\$0	\$0	\$0	\$595,000	\$0	\$0
Intergovernmental Revenue (SSD & UDOT)	\$0	\$0	\$0	\$150,000	\$0	\$0
Bond & Grant Proceeds (CIB City Wide Roads)	\$0	\$0	\$0	\$4,025,000	\$0	\$0
Intergovernmental Revenue and Grants	\$0	\$0	\$18,890	\$24,980	\$0	\$0
FAA Grants & State Aeronautics Grants	\$41,446	\$347,257	\$1,114,879	\$326,947	\$500,000	\$0
Private Contributions	\$2,550	\$1,512	\$12,650	\$1,800	\$0	\$0
Transfer from G.F. - 100 East Project	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from G. F. - Public Works/Roads	\$10,000	\$55,000	\$50,000	\$30,000	\$30,000	\$0
Transfer from G. F. - Commercial Park	\$0	\$0	\$267,368	\$0	\$0	\$0
Transfer - Fire Improvements	\$0	\$0	\$20,000	\$10,000	\$10,000	\$0
Transfer from G. F. - Recreation Taxes	\$112,626	\$115,920	\$116,768	\$115,122	\$137,279	\$114,026
Transfer from G. F. - PAR Taxes	\$213,708	\$215,146	\$233,194	\$236,000	\$233,675	\$240,720
Transfer from P. C. - Cemetery Improvements	\$0	\$22,148	\$23,272	\$0	\$0	\$0
Police Vehicles Income/SRO and Loss Settle.	\$44,728	\$0	\$0	\$0	\$0	\$0
Transfer from G. F. - Police Vehicles/Equip.	\$28,000	\$69,280	\$65,000	\$65,000	\$65,000	\$65,000
Transfer from G.F. - Airport	\$0	\$0	\$10,000	\$0	\$0	\$0
<b>Total Revenues (including transfers in)</b>	<b>\$515,174</b>	<b>\$869,814</b>	<b>\$1,951,420</b>	<b>\$5,609,849</b>	<b>\$977,954</b>	<b>\$469,746</b>
<b>Expenditures:</b>						
Unrealized Loss	\$0	\$0	\$1,427	\$1,278	\$0	\$0
Capital Outlay - Fire Equipment & Buildings	\$43,019	\$0	\$3,605	\$0	\$0	\$0
Capital Outlay - Mountain Bike Trail System	\$0	\$0	\$10,626	\$12,734	\$0	\$25,000
Capital Outlay - Public Works / Main St.	\$3,828	\$99,536	\$37,744	\$30,000	\$30,000	\$0
Capital Outlay - 100 East Improvements	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay - City Wide Road Improvements	\$0	\$0	\$0	\$1,000,000	\$0	\$3,050,000
Capital Outlay - 1300 South Improvements	\$0	\$0	\$59,725	\$695,109	\$0	\$0
Capital Outlay - Airport Improvements	\$103,947	\$225,042	\$978,913	\$289,247	\$500,000	\$0
Capital Outlay - Airport Equipment & Local	\$25,132	\$186,988	\$253,062	\$51,204	\$0	\$0
Capital Outlay - Cemetery Improvements	\$0	\$22,148	\$23,273	\$0	\$0	\$0
Capital Outlay - Visitor Center	\$0	\$0	\$19,872	\$5,505	\$0	\$0
Capital Outlay - Police Equipment/Improv.	\$105,121	\$39,685	\$58,112	\$65,000	\$65,000	\$65,000
Capital Outlay - PAR Tax	\$200,894	\$124,705	\$74,173	\$354,445	\$134,425	\$130,000
Capital Outlay - Recreation Tax Expenditures	\$54,622	\$85,904	\$51,480	\$115,000	\$233,675	\$200,000
Golf Course Improvements / Equipment	\$0	\$0	\$1,900	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$536,563</b>	<b>\$784,008</b>	<b>\$1,573,912</b>	<b>\$2,619,522</b>	<b>\$963,100</b>	<b>\$3,470,000</b>
Excess of Revenue over (under) Expenditures	(\$21,389)	\$85,806	\$377,508	\$2,990,327	\$14,854	(\$3,000,254)
Fund Balance - Beginning of Year	\$494,134	\$472,745	\$558,551	\$936,059	\$936,059	\$3,926,386
Fund Balance - End of Year	\$472,745	\$558,551	\$936,059	\$3,926,386	\$950,913	\$926,132

# Richfield City Corporation

## Capital Improvements Fund Breakdown

Recreation Tax Improv.	PAR Tax	Swimming Pool	Mountain Bike Trails	Visitor's Center	Mountain Bike Track	Police Equipment	Golf Improv. & Equipment	Public Works Equip. & Impr.	1300 South Road Improv.	City Wide Road Improv.	GIS Mapping	Airport Projects City Funds	Fire Depart. Improvements	Unrealized Gain (Loss)	TOTALS
111,867	304,825	250,000	5,373	378	0	27,731	7,804	10,663	(59,725)	0	1,278	82,807	194,485	(1,427)	936,059
115,122	236,000	0	0	10,000	10,000	65,000	0	30,000	9,834	4,025,000	0	166	34,380	0	10,000
300	(120,000)	0	12,000	0	0	0	0	0	745,000	0	0	326,947	0	0	5,598,049
	(130,770)	0	1,560	0	0	0	0	0	0	0	0	0	0	0	0
(115,000)	(223,675)	0	(12,794)	(5,529)	(10,000)	(65,000)	0	(30,000)	(695,109)	(1,000,000)	(1,278)	(340,451)	0	0	1,800
112,289	194,380	250,000	6,139	4,373	0	27,731	7,804	10,663	0	3,025,000	0	69,469	204,485	0	(2,496,752)
114,026	240,720	0	25,000	0	0	65,000	0	0	0	25,000	0	0	0	0	3,976,386
(200,000)	(130,000)	0	(25,000)	0	0	(65,000)	0	0	0	(3,050,000)	0	0	0	0	469,746
26,315	295,100	250,000	6,139	4,373	0	27,731	7,804	10,663	0	0	0	69,469	204,485	0	(3,470,000)
															976,132

AUDITED Beginning Balance for FY2018/2019

Escrow Interest Earnings  
 Estimated Total Additions for FY2018/2019  
 Transfer from PAR Tax fund  
 Private Contributions  
 Elks Lodge Purchase  
 Estimated Expenditures for FY2018/2019

Estimated Ending Balance for FY2018/2019

Budgeted Total Additions for FY2019/2020

Budgeted Total Expenditures for FY2019/2020

Budgeted Ending Balance for FY2019/2020

# Richfield City Corporation

## Leisure Services Capital Expenditures Plan

= Unplanned/emergency

<u>Fiscal Year 2015 - 2016</u>	Planned	Actual to Date
1. Centennial Park	\$ 35,000.00	\$ 5,965.00
2. Jacobsen HR mower (Parks)	\$ 48,000.00	\$ 31,540.00
3. Greens mower (Golf)	\$ 24,000.00	\$ 29,815.00
4. Carts and Batteries (Golf)	\$ 20,000.00	\$ 21,647.00
5. Walker Mower (Cemetery)	\$ 18,000.00	\$ 15,900.00
6. Cart path holes 1,2 &3 (Golf)	\$ 16,000.00	\$ 15,203.00
7. Driving Range and Practice Green	\$ 14,000.00	\$ 8,057.00
8. Pool Sand Filters	\$ -	\$ 43,000.00
9. Golf Clubhouse Roof	\$ -	\$ 11,948.00
10. Field Striper	\$ -	\$ 4,000.00
11. Cemetery Fence	\$ -	\$ 14,975.00
<b>TOTALS</b>	<b>\$ 216,000.00</b>	<b>\$ 202,050.00</b>

<u>Fiscal Year 2016 - 2017</u>	Planned	Actual to Date
1. Sheds (2) (Golf & Rotary Equipment Protection)	\$ 50,000.00	\$ 17,115.00
2. Top Dresser for Golf Course and Parks	\$ 15,000.00	\$ 4,500.00
3. Cushman (Golf)	\$ 15,000.00	\$ 5,900.00
4. Carts and Batteries (Golf)	\$ 20,000.00	\$ 35,896.00
5. Tractor with backhoe and front end loader (golf & parks)	\$ 35,000.00	\$ 37,800.00
6. Picnic Tables at Lions Park	\$ 12,000.00	\$ 8,500.00
7. Sand Filters Installation		\$ 6,950.00
8. Mastic Seal and re-strip bike path		\$ 16,750.00
9. Chip Seal Golf parking lot and Lions Park parking		\$ 27,440.00
10. New Tables at Lions Park		\$ 8,500.00
11. Used Truck to replace '92 Dodge wrecked		\$ 2,500.00
<b>TOTALS</b>	<b>\$ 243,000.00</b>	<b>\$ 171,851.00</b>

# Richfield City Corporation

## Leisure Services Capital Expenditures Plan

<b>Fiscal Year 2017 - 2018</b>	<b>Planned</b>	<b>Actual to Date</b>
1. Aerator (Golf and Parks)	\$ 12,000.00	\$ 1,900.00
2. Pool Slide (replace old slide)	\$ 14,625.00	\$ 14,625.00
3. Aquastructure	\$ 13,000.00	\$ 11,570.00
4. Golf Carts (Lease)	\$ 35,896.00	\$ 35,896.00
5. Driving Range Picker	\$ 12,000.00	\$ 3,500.00
6. Dredge Pond at Golf Course	\$ 30,000.00	\$ -
7. Cart Path on Hole #13	\$ 15,000.00	\$ -
8. Transfer to Pool	\$ 100,000.00	\$ 100,000.00
9. Centennial Park Improvements	\$ 30,000.00	\$ 9,305.00
10. Mountain Bike Trail	\$ -	\$ 9,621.00
<b>TOTALS</b>	<b>\$ 262,521.00</b>	<b>\$ 186,417.00</b>

<b>Fiscal Year 2018 - 2019</b> (assuming passage of PAR tax)	<b>Planned</b>	<b>Actual to Date</b>
Golf Carts (Lease)	\$ 35,896.00	\$ 35,896.00
Zero-turn Infield Groomer	\$ 16,000.00	\$ 21,509.00
Kawasaki Mule & Mower (cemetery)	\$ 21,000.00	\$ 8,499.00
Bleachers for Ball Fields	\$ 10,000.00	\$ -
Fairways Mower	\$ 45,000.00	\$ 26,050.00
Visitor Centre	\$ -	\$ 20,000.00
Park Mower	\$ -	\$ 24,301.00
Pool Pumps Repairs	\$ -	\$ 10,706.00
Elks Lodge	\$ -	\$ 125,561.00
Mountain Bike Trail	\$ -	\$ 12,000.00
Vehicle for Recreation	\$ 14,000.00	\$ -
<b>TOTALS</b>	<b>\$ 141,896.00</b>	<b>\$ 284,522.00</b>

<b>Fiscal Year 2020 - 2023</b>	<b>Planned</b>	<b>Actual to Date</b>
New Park Development	\$ 400,000.00	
Golf Carts Lease (2 more years)	\$ 71,792.00	
Bike Path Lighting	\$ 150,000.00	
Cemetery Mower	\$ 15,000.00	
Skate Park Replacement	\$ 100,000.00	
Cart Path on Hole #13	\$ 15,000.00	
Dredge Pond at Golf Course	\$ 40,000.00	
Repairs at Centennial Park	\$ 150,000.00	
Additional Payment above Golf Payment for New Pool	\$ 40,000.00	
Unplanned / Emergencies (pumps, etc.)	\$ 200,000.00	
<b>TOTALS</b>	<b>\$ 1,181,792.00</b>	

**ENTERPRISE**

**(Business Type Activities)**

**FUND**

**BUDGETS**

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

<b>WATER DEPARTMENT: REVENUES (FUND 51)</b>	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Approved Budget	2019/20 Proposed Budget
3610 Interest Income	0	0	0	0	0	0
3650 Late Payment Penalties	15,704	16,104	16,608	16,500	16,000	16,500
3670 Contributions from Developers	0	0	0	0	0	0
3690 Misc. Income	11,702	14,377	14,392	11,302	11,400	11,302
3700 Transfers In from other funds	0	0	0	0	0	0
3711 Water Service Sales	1,021,312	1,030,101	1,005,782	1,025,000	1,003,000	1,040,000
3720 Water Connection Fees	9,310	20,810	11,410	9,000	13,000	11,000
3721 Water Turn On Fees	2,175	625	1,171	500	1,000	500
3722 Sale of Material	3,150	0	0	0	0	0
3790 Water Impact Fees	42,334	231,908	78,225	35,000	25,000	25,000
<b>TOTAL REVENUE</b>	<b>1,105,687</b>	<b>1,313,925</b>	<b>1,127,588</b>	<b>1,097,302</b>	<b>1,069,400</b>	<b>1,104,302</b>

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

<b>WATER DEPARTMENT: EXPENSES (5140)</b>	2015/16	2016/17	2017/18	2018/19	2018/19	2019/20
	Actual	Actual	Actual	Estimated Total	Approved Budget	Proposed Budget
11 Full-Time Employee Salaries	113,085	117,435	118,534	125,000	120,284	121,284
12 Wages - Temporary Employees	0	0	0	0	0	0
13 Employee Benefits	72,359	83,659	88,546	94,000	92,280	89,475
21 Subscriptions & Memberships	1,179	1,125	1,287	1,100	1,100	1,100
23 Travel & Training	1,844	3,185	3,486	3,000	3,000	3,000
24 Office Supplies	7,278	7,746	7,886	9,000	9,000	9,000
25 Equipment Operation & Maintenance	123,016	142,269	188,788	150,000	150,000	150,000
26 Flood Basin Maintenance	7,469	5,025	3,520	7,500	7,500	7,500
27 Utilities	151,818	166,390	156,602	165,000	160,000	160,000
28 Telemetry / Telephone	2,553	2,772	3,941	4,000	4,000	4,000
31 Professional & Technical	20,106	8,374	13,733	10,000	10,000	10,000
34 Auditor Expense	8,000	8,000	8,000	8,000	8,000	8,000
35 Administrative Expense	140,000	145,000	145,000	145,000	145,000	145,000
4l Insurance	25,000	26,500	26,500	26,500	26,500	26,500
45 Miscellaneous	2,083	5,583	6,583	8,000	5,583	5,583
46 Bad Debt Expense	86	136	330	500	500	500
60 Bond & Notes Interest Expense	49,298	41,339	36,073	38,682	38,682	32,664
95 Depreciation	214,990	226,423	240,573	240,573	226,423	240,573
<b>TOTAL</b>	<b>940,164</b>	<b>990,961</b>	<b>1,049,382</b>	<b>1,035,855</b>	<b>1,007,852</b>	<b>1,014,179</b>
Bonds & Notes Principal Payments	249,936	258,237	301,285	243,718	243,718	270,525
Acquisition & Const. of Capital Assets (not bonded for)	64,541	11,992	233,507	25,000	25,000	25,000
<b>TOTAL WATER BUDGET</b>	<b>1,254,641</b>	<b>1,261,190</b>	<b>1,584,174</b>	<b>1,304,573</b>	<b>1,276,570</b>	<b>1,309,704</b>

FICA	9,278
W.C.	5,000
St. Unemp.	500
GTL	335
LTD	675
Retirement	22,401
In Lieu Ret.	0
Health Ins.	42,795
Dental	2,250
Vision	900
	84,134

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

<b>SEWER DEPARTMENT: REVENUES (FUND 52)</b>	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Approved Budget	2019/20 Adopted Budget
3610 Interest Income	0	0	0	0	0	0
3670 Contribution from Developers	0	0	0	0	0	0
3730 Sewer Service Charges	1,038,281	1,052,563	1,073,889	1,080,000	1,065,000	1,080,000
3740 Sewer Connection Fees	3,150	500	1,505	2,000	1,000	1,000
3790 Sewer Impact Fees	7,371	32,230	8,139	5,500	10,000	3,000
3900 Miscellaneous Revenue	8,197	9,213	6,056	2,000	5,500	3,000
3910 Rent Income	0	0	0	1,100	0	1,100
<b>TOTAL</b>	<b>1,056,999</b>	<b>1,094,506</b>	<b>1,089,589</b>	<b>1,090,600</b>	<b>1,081,500</b>	<b>1,088,100</b>

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

(COLLECTION)	2015/16	2016/17	2017/18	2018/19 Estimated	2018/19 Approved	2019/20 Proposed
<b>DEPARTMENT: SEWER EXPEND. (5240)</b>	Actual	Actual	Actual	Total	Budget	Budget
11 Full-Time Employee Salaries	158,472	179,050	170,938	178,000	169,971	174,471
13 Employee Benefits	90,841	113,342	107,998	124,839	117,533	121,213
23 Travel & Training	2,053	960	319	1,000	1,000	1,000
24 Office Supplies	6,094	6,663	6,809	8,000	8,000	8,000
25 Equipment Operation & Maintenance	126,847	53,752	41,703	85,000	70,000	70,000
27 Utilities	14,055	17,136	14,137	16,500	16,500	16,500
28 Telephones, Cellular Phones, Telemetry	4,827	5,526	4,221	5,500	5,500	5,500
31 Professional & Technical	18,531	38,292	46,207	25,000	20,000	15,000
34 Auditor Expense	6,700	6,700	6,700	6,700	6,700	6,700
35 Administrative Expense	140,010	145,000	145,000	145,000	145,000	145,000
4l Insurance	28,000	28,000	28,000	28,000	28,000	28,000
45 Miscellaneous Supplies & Service	2,797	5,663	5,583	5,583	5,583	5,583
62 Bond Interest Expense	116,736	113,200	109,568	105,206	105,206	98,250
95 Depreciation	350,101	363,737	376,960	376,960	363,737	376,960
<b>TOTAL COLLECTION</b>	1,066,064	1,077,021	1,064,143	1,111,288	1,062,730	1,072,177
<b>TOTAL SEWER FUND SUMMARY</b> <b>(Treatment and Collection):</b>						
<b>Bond Principal Payments:</b>						
Sewer Lagoon Project (\$3,000,000 project)	0	0	0	0	0	0
Collection Project (\$4,000,000 project) Year 2000	273,000	275,000	279,000	284,000	284,000	290,000
Collection Project (\$4,000,000 project) Year 2009	7,000	32,000	33,000	34,000	34,000	35,000
Vactor Sewer Machine Lease Purchase	0	0	0	0	0	0
<b>Capital Improvements / Purchases:</b>						
Acquisition & Construction of Capital Assets	31,925	11,992	0	25,000	25,000	25,000
5240 Total Sewer Collection Budget	1,066,064	1,077,021	1,064,143	1,085,482	1,062,730	1,072,177
5241 Total Sewer Treatment Budget	14,439	14,450	14,153	18,945	17,761	18,945
<b>TOTAL SEWER EXPENDITURES</b> <b>TREATMENT AND COLLECTION</b>	1,392,428	1,410,463	1,390,296	1,447,427	1,423,491	1,441,122

FICA	13,347
W.C.	5,800
St. Unemp.	750
GTL	470
LTD	835
Retirement	32,225
In Lieu Ret.	0
Health Ins.	67,671
Dental	3,150
Vision	1,260
	125,508

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

(TREATMENT 5241) DEPARTMENT: SEWER EXPEND.	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Approved Budget	2019/20 Proposed Budget
11 Full-Time Employee Salaries	5,466	5,466	5,466	5,813	5,813	5,813
12 Temporary Employees	0	0	0	0	0	0
13 Employee Benefits	4,498	4,295	4,295	5,132	5,132	5,132
21 Books, Subscriptions & Memberships	0	0	0	0	0	0
23 Travel & Training	50	0	0	0	0	0
24 Office Expense	0	0	0	0	0	0
25 Equipment Operation & Maintenance	1,425	1,463	1,392	4,000	4,000	4,000
26 Buildings & Grounds O & M	0	226	0	1,000	1,000	1,000
27 Utilities	0	0	0	0	0	0
28 Telephone	0	0	0	0	0	0
31 Professional & Technical	0	0	0	0	0	0
34 Auditor Expense	1,000	1,000	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
<b>TOTAL TREATMENT</b>	<b>14,439</b>	<b>14,450</b>	<b>14,153</b>	<b>18,945</b>	<b>18,945</b>	<b>18,945</b>

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	445
W.C.	112
St. Unemp.	55
GTL	0
LTD	0
Retirement	1,074
In Lieu Ret.	0
Health Ins.	3,266
Dental	135
Vision	45
	<u>5,132</u>

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

<b>REFUSE COLLECTION</b>	2015/16	2016/17	2017/18	2018/19	2018/19	2019/20
<b>DEPARTMENT: REV. &amp; EXP. (FUND 53)</b>	Actual	Actual	Actual	Estimated Total	Approved Budget	Proposed Budget
<u>Revenues:</u>						
Refuse Service Charges	247,388	257,302	268,175	275,177	266,600	271,347
Total Revenues	247,388	257,302	268,175	275,177	266,600	271,347
<u>Expenditures:</u>						
Office Supplies	6,396	6,223	6,003	7,100	7,000	7,000
Contracted and Professional Services	239,240	249,135	262,449	272,831	261,500	270,000
Miscellaneous	27	35	31	0	100	100
Transfers to other Funds	0	0	0	0	0	0
Total Expenditures	245,663	255,393	268,483	279,931	268,600	277,100
Excess of Revenue over (under) Expenditures	1,725	1,909	(308)	(4,754)	(2,000)	(5,753)
Fund Balance - Beginning of Year	37,054	38,779	40,688	40,380	40,380	35,726
Fund Balance - End of Year	38,779	40,688	40,380	35,626	38,380	29,973

# RICHFIELD CITY CORPORATION

## OPERATING BUDGET

<b>LANDFILL REVENUES DEPARTMENT: &amp; EXPEND. (FUND 54)</b>	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Approved Budget	2019/20 Proposed Budget
<u>Revenues:</u>						
Landfill Service Charges	245,401	247,193	250,293	251,903	250,000	251,400
<b>Total Revenues</b>	<b>245,401</b>	<b>247,193</b>	<b>250,293</b>	<b>251,903</b>	<b>250,000</b>	<b>251,400</b>
<u>Expenditures:</u>						
Office Supplies	16	16	21	1,000	1,000	1,000
Professional & Technical	235,415	221,616	223,362	232,260	224,000	241,158
Transfers to other Funds	9,970	25,561	26,910	18,643	25,000	9,242
<b>Total Expenditures</b>	<b>245,401</b>	<b>247,193</b>	<b>250,293</b>	<b>251,903</b>	<b>250,000</b>	<b>251,400</b>
Excess of Revenue over (under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	23,923	23,923	23,923	23,923	0	23,923
Fund Balance - End of Year	23,923	23,923	23,923	23,923	0	23,923

**PERPETUAL**

**CARE**

**FUND**

**BUDGET**

# RICHFIELD CITY CORPORATION

## CEMETERY PERPETUAL CARE FUND

<b>REVENUES &amp; DEPARTMENT: EXPEND. (FUND 70)</b>	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Estimated Total	2018/19 Approved Budget	2019/20 Proposed Budget
<u>Revenues:</u>						
Interest Income	992	1,604	2,427	3,100	2,000	3,100
Perpetual Care Income	5,735	9,745	10,249	18,000	8,000	15,000
<b>Total Revenues</b>	<b>6,727</b>	<b>11,349</b>	<b>12,676</b>	<b>21,100</b>	<b>10,000</b>	<b>18,100</b>
<u>Expenditures:</u>						
Miscellaneous Expense	0	0	0	0	0	0
Transfers to General Fund (Transfer of Int. for cemetery operations)	992	1,604	2,427	3,100	2,000	3,100
Transfers Out (for Cemetery Development)	0	22,148	23,272	0	0	0
<b>Total Expenditures</b>	<b>992</b>	<b>23,752</b>	<b>25,699</b>	<b>3,100</b>	<b>2,000</b>	<b>3,100</b>
Excess of Revenue over (under) Expenditures	5,735	(12,403)	(13,023)	18,000	8,000	15,000
Fund Balance - Beginning of Year	131,698	137,433	125,030	112,007	112,007	130,007
Fund Balance - End of Year	137,433	125,030	112,007	130,007	120,007	145,007

**SUPPLEMENTAL**

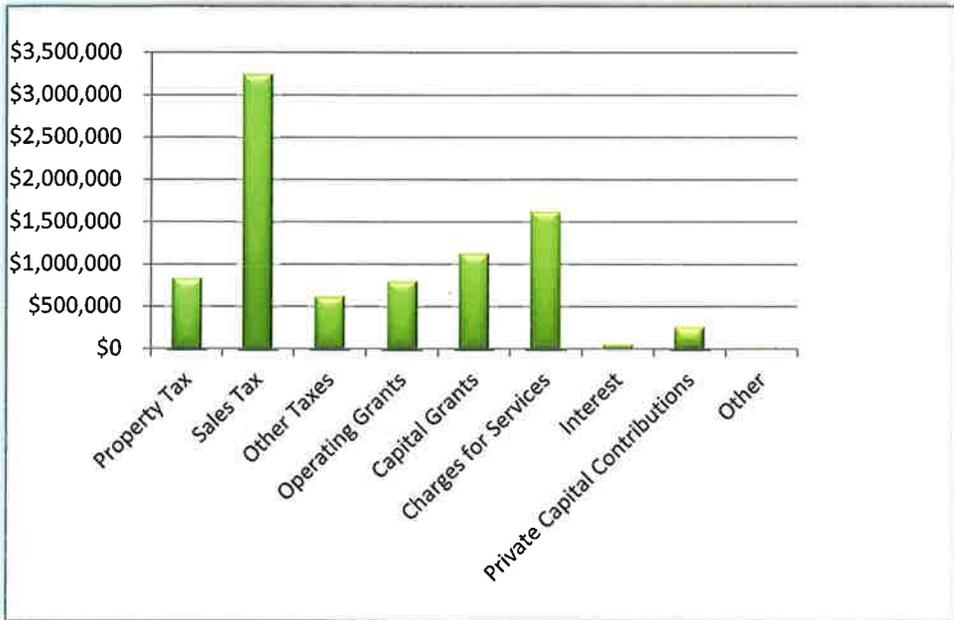
**INFORMATION**

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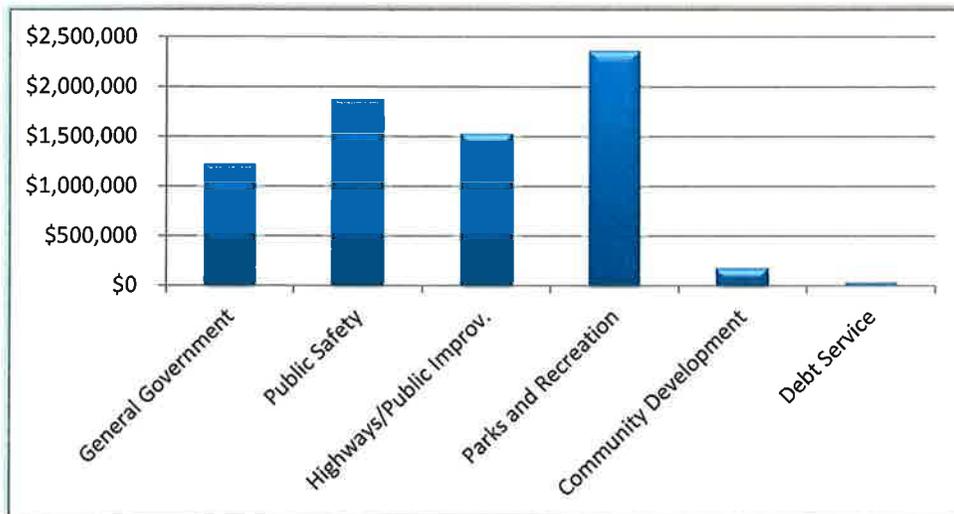
**STATISTICS**

# RICHFIELD CITY CORPORATION

## Distribution of Revenues and Expenditures 2018 Audited Financial Statements / Governmental Funds



Property Tax	\$824,655
Sales Tax	\$3,243,605
Other Taxes	\$607,620
Operating Grants	\$797,591
Capital Grants	\$1,114,880
Charges for Services	\$1,613,662
Interest	\$49,576
Private Capital Contributions	\$250,000
Other	\$19,302



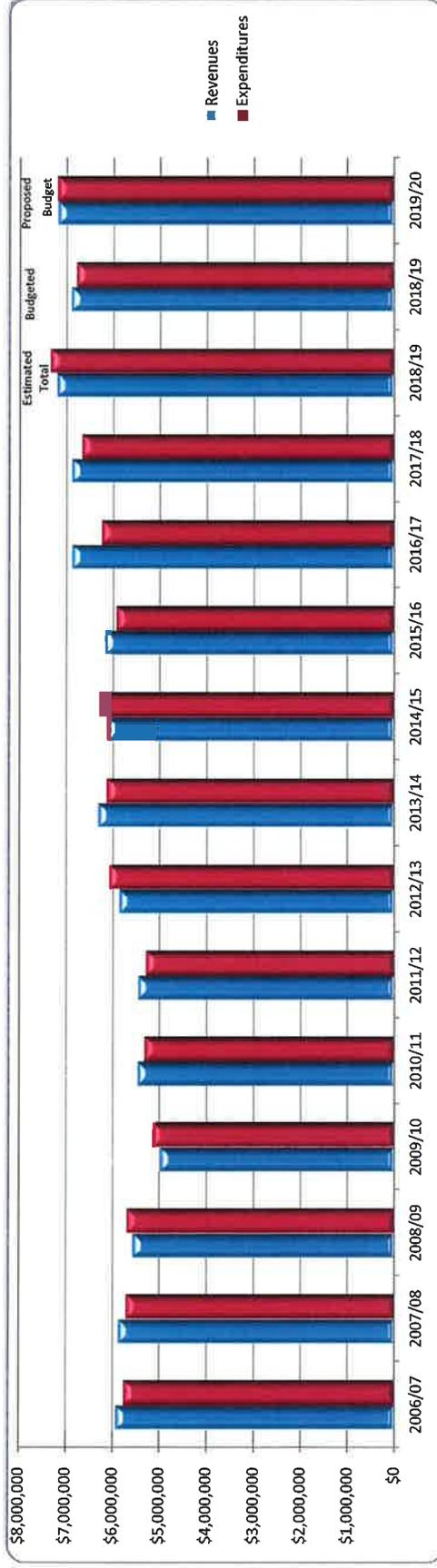
General Government	\$1,218,212
Public Safety	\$1,861,059
Highways/Public Improv.	\$1,523,946
Parks and Recreation	\$2,364,230
Community Development	\$170,426
Debt Service	\$24,992

# RICHFIELD CITY CORPORATION

## Budget Summary (Historical, Current, Proposed)

### General Fund R revenues and Expenditures

	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Estimated 2018/19	Budgeted 2018/19	Proposed 2019/20
Revenues	\$5,939,699	\$5,894,086	\$5,579,189	\$4,995,941	\$5,482,564	\$5,475,099	\$5,878,177	\$6,321,966	\$6,135,378	\$6,189,927	\$6,885,431	\$6,888,390	\$7,209,676	\$6,907,114	\$7,192,453
Expenditures	\$5,758,680	\$5,712,563	\$5,699,998	\$5,153,737	\$5,324,938	\$5,294,421	\$6,093,600	\$6,132,587	\$6,278,219	\$5,925,831	\$6,252,730	\$6,661,899	\$7,338,790	\$6,788,502	\$7,192,453



# Richfield City Corporation

## Sales Tax Collection Analysis

### Fiscal Year Basis

Sales Tax		July	August	September	October	November	December	January	February	March	April	May	June	Total	% Change
YTD \$ Up	(\$2,735.02)	\$2,891.92	\$6,203.45	\$17,549.34	\$17,979.75	\$31,745.61	\$38,912.43	\$46,760.84	\$35,325.49					\$1,628,309.17	
Yr. over Yr. \$ Up	(\$2,735.02)	\$3,311.53	\$11,345.89	\$13,766.86	\$9,646.41	\$13,766.86	\$7,166.82	\$9,646.41	(\$13,435.35)					\$2,138,742.20	7.66%
YTD % Up	-12.13%	0.74%	1.08%	2.32%	1.96%	2.92%	3.40%	3.02%	2.22%					\$1,986,576.93	2.83%
Yr. over Yr. % Up	-12.13%	19.00%	1.79%	6.27%	0.27%	8.04%	6.58%	8.55%						\$1,930,106.42	3.12%
		\$181,052.74	\$154,308.65	\$153,981.93	\$175,614.43	\$146,897.62	\$138,373.12	\$200,749.87	\$126,745.89	\$126,052.77	\$173,711.08	\$147,715.73	\$146,483.63	\$1,871,687.46	-0.17%
		\$189,406.63	\$153,534.73	\$155,830.51	\$197,492.75	\$138,002.67	\$134,563.53	\$193,207.04	\$130,267.50	\$136,333.83	\$171,962.16	\$124,052.41	\$150,177.94	\$1,874,821.60	8.57%

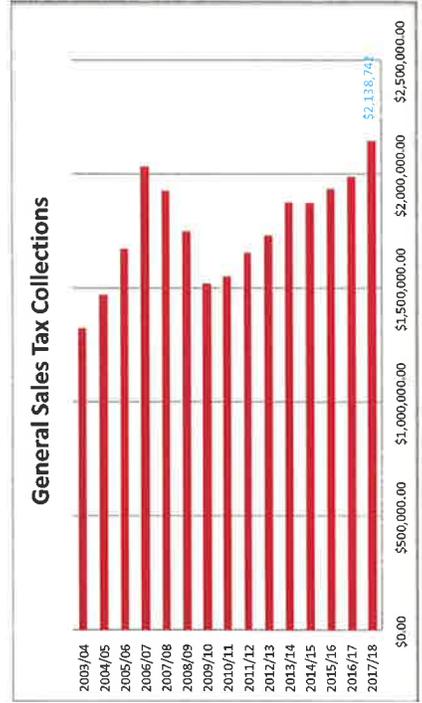
Highways Tax		July	August	September	October	November	December	January	February	March	April	May	June	Total	% Change
YTD \$ Up	(\$14,938.84)	\$147.68	\$3,970.51	\$3,869.52	\$11,571.57	\$15,210.23	\$19,814.50	\$12,471.02						\$1,628,309.17	
Yr. over Yr. \$ Up	(\$14,938.84)	\$2,881.31	\$3,862.83	(\$100.99)	\$7,702.05	\$3,636.66	\$4,604.27	(\$7,343.48)						\$2,138,742.20	7.66%
YTD % Up	-18.10%	0.08%	1.57%	1.27%	3.20%	3.59%	4.21%	2.40%						\$1,986,576.93	2.83%
Yr. over Yr. % Up	-18.10%	23.53%	4.70%	6.46%	-0.19%	13.76%	9.88%	15.17%						\$1,930,106.42	3.12%
		\$67,601.91	\$64,468.82	\$62,435.77	\$62,992.11	\$51,703.49	\$63,685.32	\$65,953.79	\$51,191.02	\$41,079.46	\$57,862.69	\$49,884.70	\$73,484.93	\$699,883.09	7.52%
		\$62,540.75	\$52,167.61	\$59,650.56	\$59,169.28	\$51,604.48	\$55,993.27	\$62,315.13	\$46,586.75	\$48,422.94	\$62,855.48	\$51,172.22	\$57,218.35	\$650,913.36	1.53%
		\$63,304.99	\$53,513.09	\$54,989.91	\$56,549.89	\$49,392.91	\$50,231.07	\$63,676.24	\$42,901.85	\$43,526.53	\$62,161.58	\$46,040.03	\$50,999.77	\$641,116.65	3.18%
		\$62,318.34	\$52,001.98	\$49,920.83	\$60,172.70	\$48,401.99	\$44,971.78	\$64,791.72	\$39,351.20	\$39,675.90	\$57,396.83	\$52,667.11	\$49,416.52	\$621,087.00	-3.61%
		\$68,275.14	\$52,567.75	\$52,373.87	\$75,215.24	\$45,757.25	\$43,747.08	\$66,974.24	\$41,780.48	\$45,696.38	\$57,158.64	\$43,515.19	\$51,255.76	\$644,317.02	14.41%

Transportation Tax		July	August	September	October	November	December	January	February	March	April	May	June	Total	% Change
YTD \$ Up	(\$1,995.16)	\$596.59	\$738.33	\$1,712.12	\$2,091.82	\$3,800.75	\$4,501.37	\$5,397.30	\$4,106.65					\$131,443.78	
Yr. over Yr. \$ Up	(\$1,995.16)	\$2,591.75	\$141.74	\$973.79	\$379.70	\$1,708.93	\$895.93	(\$1,200.65)						\$171,775.71	7.39%
YTD % Up	-10.75%	1.90%	1.59%	2.80%	3.21%	4.35%	4.69%	3.22%						\$159,966.61	
Yr. over Yr. % Up	-10.75%	20.07%	0.95%	6.62%	2.99%	12.40%	4.45%	10.57%						\$25,213.73	
		\$16,568.05	\$15,503.33	\$15,104.14	\$15,692.68	\$13,096.21	\$15,486.66	\$16,452.45	\$10,924.69	\$12,215.94	\$14,485.84	\$12,538.68	\$17,414.03	\$131,443.78	
		\$18,563.24	\$12,911.56	\$14,962.40	\$14,718.89	\$12,716.51	\$13,777.73	\$15,751.83	\$11,719.64	\$12,215.94	\$14,485.84	\$12,538.68	\$17,414.03	\$171,775.71	7.39%
		\$16,085.62	\$13,145.33	\$13,539.73	\$14,572.31	\$11,493.81	\$12,316.72	\$15,791.79	\$10,461.05	\$11,178.06	\$15,280.05	\$12,533.47	\$13,590.67	\$159,966.61	
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11.70	\$11.70	\$1,072.87	\$11,383.61	\$12,745.55	\$25,213.73	

Recreation Tax		July	August	September	October	November	December	January	February	March	April	May	June	Total	% Change
YTD \$ Up	(\$4,978.99)	\$1,041.97	\$593.39	\$3,937.02	\$5,937.02	\$3,937.02	\$4,978.99	\$5,937.02	\$4,978.99	\$4,978.99	\$4,978.99	\$4,978.99	\$4,978.99	\$176,891.06	
Yr. over Yr. \$ Up	(\$4,978.99)	\$3,937.02	(\$2,324.37)	\$2,812.15	\$3,937.02	\$3,937.02	\$4,978.99	\$5,937.02	\$4,978.99	\$4,978.99	\$4,978.99	\$4,978.99	\$4,978.99	\$233,193.87	7.39%
YTD % Up	-18.10%	22.64%	-4.70%	17.33%	17.33%	17.33%	17.33%	17.33%	17.33%	17.33%	17.33%	17.33%	17.33%	\$217,154.38	1.61%
Yr. over Yr. % Up	-18.10%	22.64%	-4.70%	17.33%	17.33%	17.33%	17.33%	17.33%	17.33%	17.33%	17.33%	17.33%	17.33%	\$213,707.76	2.43%
		\$22,527.80	\$21,324.37	\$20,813.88	\$21,000.29	\$17,240.39	\$21,209.58	\$22,025.69	\$17,070.56	\$13,678.50	\$19,282.80	\$16,618.30	\$24,484.92	\$216,891.06	
		\$27,506.79	\$17,387.35	\$19,880.49	\$19,718.36	\$17,274.99	\$18,657.25	\$20,779.07	\$15,545.10	\$16,505.43	\$21,011.21	\$17,068.85	\$19,078.58	\$233,193.87	7.39%
		\$22,317.57	\$17,856.65	\$18,344.92	\$19,493.63	\$15,180.73	\$16,760.47	\$21,258.99	\$14,290.98	\$14,991.80	\$20,720.45	\$15,985.27	\$16,985.27	\$213,707.76	2.43%
		\$21,087.15	\$17,983.64	\$18,645.37	\$20,408.75	\$16,316.14	\$18,988.30	\$20,748.48	\$13,498.69	\$14,991.80	\$20,720.45	\$15,985.27	\$16,985.27	\$213,707.76	2.43%
		\$20,741.93	\$17,308.37	\$16,611.94	\$20,108.23	\$16,129.46	\$14,962.13	\$21,592.04	\$13,109.54	\$13,189.45	\$19,115.22	\$17,537.41	\$16,582.67	\$206,987.39	-3.52%
		\$22,778.95	\$17,488.95	\$17,440.05	\$25,047.70	\$15,207.79	\$14,672.47	\$22,246.08	\$13,524.51	\$15,177.67	\$19,037.29	\$14,494.75	\$17,089.24	\$214,546.85	15.09%

2017/2018 total road funds available:

Unused Funds	\$204,150.00
Class "c"	\$394,697.69
Highways Tax	\$699,893.09
Transportation Tax	\$171,775.71
Interest	\$3,062.25
<b>Total</b>	<b>\$1,473,578.74</b>
Expenditures	\$703,743.24
Expenditures	\$217,687.69
Debt Service	\$177,000.00
<b>Total</b>	<b>\$1,098,440.93</b>
<b>Unused Funds</b>	<b>\$375,137.81</b>
<b>A - B</b>	<b>\$375,137.81</b>



**DEBT**

**PAYMENTS**

# Richfield City Corporation General Government Debt July 1, 2018

Purpose of Debt	Year Debt Issued	Debt Holder	Interest Rate	Amount Authorized	Outstanding 1-Jul-18	Next Pay. Date	Next Payment Amount	Principal	Interest	Balance at 30-Jun-19	Payments Left, including FY18 payment)
Golf Course Expansion	2000	CIB	0%	\$500,000	\$125,000	7/1/2018	\$25,000	\$25,000	\$0	\$100,000	4 more annual payments
Golf Course Expansion	2000	CIB	2.50%	\$1,250,000	\$375,000	7/1/2018	\$80,375	\$71,000	\$9,375	\$304,000	4 more annual payments
City Streets - Main Street Improv.	2008	CIB	0%	\$770,000	\$154,000	1/1/2019	\$77,000	\$77,000	\$0	\$77,000	1 more annual payment
New Commercial Park (Refinanced)	2009	State Bank	Variable	\$429,000	\$365,000	10/1/2018	\$39,361	\$33,000	\$6,361	\$332,000	9 more annual payments
New Fire Station	2012	CIB	0%	\$805,000	\$670,000	7/1/2018	\$27,000	\$27,000	\$0	\$643,000	24 more payments
2012/2013 Airport Improvements	2012	CIB	0%	\$659,000	\$549,000	7/1/2018	\$22,000	\$22,000	\$0	\$527,000	24 more payments
2014/2015 Airport Improvements	2014	CIB	0%	\$500,000	\$466,000	7/1/2018	\$17,000	\$17,000	\$0	\$449,000	27 more payments
New Pierce Fire Truck	2015	CIB	1.50%	\$318,000	\$258,000	10/1/2018	\$34,870	\$31,000	\$3,870	\$227,000	7 more payments
1300 / 800 South Road Improvements	9/13/2018	CIB	1.50%	\$245,000	\$245,000	9/1/2019	**	**	**	\$245,000	10 more payments
2019 Street Improvement Project	3/25/2019	CIB	1.50%	\$2,025,000	\$2,025,000	3/25/2020	**	**	**	\$2,025,000	9 more payments
<b>Totals</b>					\$5,237,000		\$322,606	\$303,000	\$19,606	\$4,929,000	

\*\* No Payment during the 2018/2019 fiscal year (new debt)

# Richfield City Corporation

## Water Fund Debt

### July 1, 2018

Purpose of Debt	Year Debt Issued	Debt Holder	Interest Rate	Amount Authorized	Outstanding 1-Jul-18	Next Pay. Date	Next Payment Amount	Principal	Interest	Balance at 30-Jun-19	Payments Left, Including FY18 payment)
Equipment Lease/Purchase	2017	Zions PF	2.98%	\$84,300	\$84,300	11/21/2018	\$18,397	\$15,885	\$2,512	\$68,415	4 more annual payments
Water Rights - Warren Harward	2018	Harward	5.00%	\$130,528	\$126,681	12 mo. Pmts.	\$29,559	\$23,764	\$5,795	\$102,917	58 more monthly payments
Water Project (new tank, dist. mains)	2003	CIB	2.50%	\$700,000	\$246,000	3/1/2019	\$45,150	\$39,000	\$6,150	\$207,000	5 more annual payments
Water Project (new tank, dist. mains)	2003	CIB	3.00%	\$2,000,000	\$898,000	7/1/2018	\$141,450	\$119,000	\$22,450	\$779,000	6 more annual payments
Replace Old Water Tank Project	2011	CIB	0.00%	\$2,000,000	\$1,120,000	1/1/2019	\$50,000	\$50,000	\$0	\$1,070,000	19 more payments (variable increasing)
Water Shares from Dave Dastrup	2013	Dastrup	5.00%	\$116,025	\$35,509	8/15/2018	\$19,097	\$17,321	\$1,776	\$18,187	1 more payment
<b>Totals</b>				<b>\$5,030,853</b>	<b>\$2,510,490</b>		<b>\$303,653</b>	<b>\$264,970</b>	<b>\$38,683</b>	<b>\$2,245,519</b>	

# Richfield City Corporation

## Sewer Fund Debt

### July 1, 2018

Purpose of Debt	Year Debt Issued	Debt Holder	Interest Rate	Amount Authorized	Outstanding 1-Jul-18	Next Pay. Date	Next Payment Amount	Principal	Interest	Balance at 30-Jun-18	Payments Left, including F18 payment)
Sewer Collection System (Refinanced)	3/25/2014	Zions Bank	Variable	\$1,675,000	\$574,000	2/1/2019	\$298,081	\$284,000	\$14,081	\$290,000	1 more payment
Sewer Collection System	2011	CIB	0.00%	\$3,750,000	\$3,645,000	7/1/2018	\$125,125	\$34,000	\$91,125	\$3,611,000	16 more payments (variable increasing)
<b>Totals</b>				<b>\$5,425,000</b>	<b>\$4,219,000</b>		<b>\$423,206</b>	<b>\$318,000</b>	<b>\$105,206</b>	<b>\$3,901,000</b>	

**UTAH**

**STATE**

**RETIREMENT**

**RATES**



# Contribution Rates

07/01/2019 - 06/30/2020



## Fund 15 - TIER 1 NONCONTRIBUTORY LOCAL GOVERNMENT

Employer Paid Retirement Contributions	18.470%
Post-Retired Rate/Amortization Cost	6.610%

## Fund 75 - TIER 1 PUBLIC SFTY NONCTRB DIV A 4% COL

Employer Paid Retirement Contributions	35.710%
Post-Retired Rate/Amortization Cost	12.910%

## Fund 111 - TIER 2 DB HYBRID LOCAL GOVERNMENT

Member Contributions, Employee Paid	0.000%
Employer Paid Retirement Contributions	15.660%
401(k) Employer Paid Contributions, Required	1.030%

## Fund 122 - TIER 2 DB HYBRID PUBLIC SAFETY

Member Contributions, Employee Paid	0.000%
Employer Paid Retirement Contributions	24.290%
401(k) Employer Paid Contributions, Required	0.700%

## Fund 211 - TIER 2 DC ONLY LOCAL GOVERNMENT

Member Contributions, Employee Paid	0.000%
Employer Paid Retirement Contributions	6.690%
401(k) Employer Paid Contributions, Required	10.000%

## Fund 222 - TIER 2 DC ONLY PUBLIC SAFETY

Member Contributions, Employee Paid	0.000%
Employer Paid Retirement Contributions	12.990%
401(k) Employer Paid Contributions, Required	12.000%

07/01/2018 - 06/30/2019



07/01/2017 - 06/30/2018



07/01/2016 - 06/30/2017



07/01/2015 - 06/30/2016



07/01/2014 - 06/30/2015



07/01/2013 - 06/30/2014



07/01/2012 - 06/30/2013



THE URS NEWSROOM: FOR POLICYMAKERS, MEDIA, AND THE PUBLIC

## Tier 2 Public Safety and Firefighter Changes

A bill to enhance Tier 2 Public Safety and Firefighter retirement benefits was passed during the 2019 legislative General Session and signed by the governor on April 2, 2019.

Here are a few important things to know about Senate Bill (SB) 129 (<https://le.utah.gov/~2019/bills/static/SB0129.html>):

- » It takes effect beginning July 1, 2020, and is subject to change.
  - » It applies to new and current employees in the Tier 2 Public Safety and Firefighter Retirement System, for benefits earned after July 1, 2020. These changes are not retroactive.
  - » It does not open a new window for employees who have worked beyond a year to change their selection between the Hybrid Option (<https://www.urs.org/NewMembers/hybrid>) and 401(k) Option (<https://www.urs.org/NewMembers/401koption>). The decision made during the first year remains irrevocable.
  - » The Retirement and Independent Entities Interim Committee will study the bill and may make recommendations for the 2020 legislative General Session.
- In its current form, SB 129 does the following for the **Hybrid Option** (<https://www.urs.org/NewMembers/hybrid>) (subject to change):
- » Increases the multiplier from 1.5% to 2% on service earned after July 1, 2020. All service accrued prior to July 1, 2020, will still be multiplied by 1.5% for the calculation of benefits.
  - » Increases the employer funding from 12% to 14% of pay.
  - » Would result in employees paying the costs beyond the 14%. In its current form, employees would be required to contribute approximately 1.91% of their pay to fund the pension benefit beginning July 1, 2020.
  - » Allows employers to choose to pick up (pay for) the employee costs.
  - » Ends employer 401(k) contributions when costs exceed 14%, as they currently would.

In its current form, SB 129 does the following for the **401(k) Option** (<https://www.urs.org/NewMembers/401koption>) (subject to change):

- » Increases the employer 401(k) contribution from 12% to 14% of pay.
- » Allows employers to choose to make supplemental 401(k) contributions.

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**PUBLIC**

**WORKS**

**NARRATIVE**

## **Richfield City Public Works 2019/2020**

As the 2018/2019 year comes to a close I just wanted to take a few minutes and bring to the council's attention some of the things that were taken care of over the last year. When we start our work day the water crew heads out to check the spring and wells to make sure the pumps and CL2 feeders are working as needed, then off to fix leaks, replace meters, and assist customers with issues. The sewer crew heads to the wastewater treatment facility and lift stations to check pumps and equipment and take readings, then off to investigate sewer issues and determine if they are the City's or property owners. The street crew heads out to fix potholes, street signs, culverts under roadways, city wide weed spraying (which is a challenge all by itself). For every mile of roadway we have there are also weeds to spray along these routes along with the bike path, parking areas, and areas that are on the outskirts of town. The street sweeper goes along Main Street three times a week along with other routes in town to try to keep the roadways clean and safe. It is very challenging and we make every attempt to keep Richfield City looking the best we can.

Our crew handles many additional tasks from being involved with the 4<sup>th</sup> of July events , switching out main street banners, events at the Richfield City Cemetery, X-MAS lights parade, snow plowing, secondary irrigation for city residents, help maintain canals and bike paths though out town, along with assisting the cemetery, golf course and the parks department as needed.

We have had a busy year fixing an aging water system. Some of the oldest pipe in our system of which we are aware dates back to the early 1930s and are starting to show their age. This pipe is cast-iron with lead joints. That is where the majority of our leaks come from. We have to dig up the site, rather it's under concrete, asphalt or dirt shoulder. We expose the line, pound the lead back in and put a clamp on the bell joint. These leaks typically seep for a long time resulting in a loss of thousands of gallons of water, which start causing damage under the roadway before they are noticeable. We have miles of this pipe in the ground and lots of leaks that we are not aware of. Now we move on to service lines that feed residential and commercial properties. We typically have a leak surface 2 to 3 times a month. Some of these are under the roadway and sidewalks which requires the removal of asphalt and cement. But the job doesn't stop there. It then requires the crew to come along and patch the roads which requires a dump truck and driver to head to Centerfield, Utah to pick up asphalt which is not typically available on a daily basis. That is the reason why some of our trenches remain road base for long period of time. We are at the mercy of the hot plant being up and running. To complete a leak from start to finish generally involves a combined effort from all the crew. The city needs to be looking into the future and planning for a major water distribution system overhaul.

## **Water Department 2019/2020**

Current projects for the water department approved for 2018/2019 still in progress are the SCADA system upgrade (electronic communication system for the monitoring of all wells, pumps, etc.) which was approximately \$80,000, and extension of the water line along 500 east to be completed before the end of June 2019.

We have had an ongoing problem at the cemetery well for the past few years with pumping sand. We have been finding evidence of sand in parts of the upper system. We have been looking into the idea of putting in a desander which would require the remodel of the existing well building. After talking with Darin Rhoads, who has serviced our wells for many years, it is his recommendation to do a cleaning and inspection of the well itself along with overhauling the pump bowls. The estimated cost of this maintenance is \$25,000. Along with this solution the city needs to install a frequency drive unit which will control the start up and operation of the motor. These frequency drives allow for softer start up and allow us the option to better control flow rates. Cost for the unit with install is \$12,500. Total upgrade costs are estimated at \$37,500

At the spring, which is one of our major water producing sources, the bowls are wearing out and have been adjusted to the max possible. The city needs to be looking to buying two sets of bowls to recondition the pumps with a cost of \$15,000. It is not if they will stop working, it is a question of when they will stop working. If we have these new bowls on hand, we will have very little down time and there will not be an impact to the water system.

## **Wastewater Department 2019/2020**

The wastewater system pumps on an average 700,000 gallons of waste a day, of which 30,000-45,000 gallons are pumped from the lift station south of Wal-Mart. That lift station has been trouble since day one. We have fought this lift station for many years and spent tens of thousands of dollars in repairs with new parts and electrical ghost problems along with hundreds of man-hours spent by our crew and contractors trying to keep this lift station functioning properly. The highest priority within this department should be a complete replacement of the pumping equipment. We are asking for engineering to be done during the 2019/2020 fiscal year, and replacement during 2020/2021. After talking with Mike Langston, he believes the city would have funding for this project to be completed this way. An estimated cost of total replacement is \$220,000. The area of town that this lift station services has a lot of potential for development.

Since implementing a sewer collection cleaning schedule three years ago with Twin D, our sewer cleaning contractor, Richfield City's sewer system has been completely cleaned. I have reviewed the reports and talked with the contractor about a few problem spots they have noticed. Those areas are the **main trunk lines** that carry the majority of the flow to the

wastewater plant. They are concrete lines and need to be video inspected. Currently we set aside \$32,000 for just cleaning. I am asking for an additional \$25,000 a year for the next 3 years to inspect sewer lines to determine how much life span is left in those collection lines.

### **Streets Department 2019/2020**

Richfield City is currently undergoing several street improvement projects at this time throughout town. Work is being done on 1300 South and College Avenue, the 100 East Project, Boyters & Hansen's and the street maintenance project on many of the streets throughout town. In preparation for these projects last winter, the city crew put down 40 tons of crack seal along with Rasmussen Excavating laying down another 40 tons. On a typical year we apply 20 tons so it was challenging to complete the task, but the crew managed to get it done. This coming winter we still have a need to apply another 20 tons of crack seal throughout town. The cost would be about \$23,000

Tree trimming and removal of trees on the canal bank is needed as per our agreement with Sevier Valley Canal Company. After going with Dustin Christensen on an inspection, he pointed out several locations that need attention. I was told that the city was responsible for maintenance after the bike path was put in. The city crew can remove some of these trees but does not have the available time and equipment to complete the entire task. Some of this will need to be contracted out and an estimated cost is around \$25,000.

The current street sweeper we own was reconditioned 10 years ago and currently has 50,000 miles and 5980 Hours. The sweeper hits Main Street three times a week and attempts are made to clean the rest of town twice a year. The cost of these seems to be going up about \$12,000 per year. A new unit costs in the \$275,000-\$300,000 range. Based on which manufacturer the city went with, a lease/purchase would be an option. Our current unit would be worth around \$15,000 trade in.

### **Cemetery Department 2019/2020**

We need to look at buying a 4X4 dump truck. It would replace the current 2007 Chevy one-ton which would be able to be transferred back to the main public works yard. This truck does not have to be new. We have been looking at some used ones and they range in price from \$12,000-\$16,000.

Currently the hydro vac trailer is stored inside the cemetery shop and takes up the one bay which takes away space from inside storage for equipment. If we can put up an open-front

shed behind the fence. that would give them more storage area and could relieve the problem. Estimated cost for this is \$7000.

The service truck is in need of replacement. I don't think we need to buy new; the current one is over 20 years old and at one time was actually two trucks cut in half and welded together. This truck has quite a few ongoing issues. We could find something like the parks department bought last year used for around \$10,000.

## **Major Equipment Upgrades 2019/2020**

The public works department has an ageing fleet of equipment and this problem needs to be addressed at this time. We have done our best over the years to keep everything running and operating to the best of our ability. The day to day service trucks have been upgraded and should remain in operation without needing replacement for the next several years. Equipment currently used for general operation of the department is as listed below. This will give you a look at some of the aging equipment:

- ❖ 2000 Cat backhoe which this last year underwent a 5,000 hours service at a cost of around \$8,000. This backhoe is pushing 20 years old.
- ❖ 2015 Case backhoe, 1,000 hours of service.
- ❖ 1990 Int dump truck which is in need of being replaced. This truck is used mostly on water and sewer repair jobs. The outside of the truck is completely rusted away the bed leaks material all over the road. Inside the truck none of the gages work. The heater barley blows and the a/c has never functioned in the 18 years I have drove it. This truck was bought well used over 20 years ago. After talking with Jay Robinson, he believes we could get somewhere around \$8000 - \$10,000 because the motor and transmission are in good shape.
- ❖ Peterbuilt used truck bought from Sevier County several years ago. This truck is by far the nicest one in the fleet. This truck however has a bed that's rusted out and needs to be replaced. Estimated cost of the dump bed is \$20,000.
- ❖ We have two other 2-ton trucks that are used for hauling material and plowing snow which are aging. Both of these were bought used over 10 years ago.

## **Items needed to help the department keep moving forward in 2019/2020**

- Mini Excavator CAT 305.5. This would be used on water, sewer, roads, culverts, digging ditches and many projects city wide. The pressure it would take off the backhoes would extend their life greatly. We currently use the one at the cemetery several times a month and it creates problems when it is needed in both departments. Estimated cost is \$80,000.
- Dump trailer for hauling mini excavator in and used at job sites \$10,000. I have been asked by the parks and golf course before if we had one, this piece of equipment would be used city wide.
- Lease Purchase new street sweeper \$50,000 per year total \$275,000-\$300,000.
- Plow for 2018 service truck \$7,000.
- Purchase a used dump truck to replace the 1990 int which would be sold to help offset the cost. After looking around we can put one together for around \$35,000.
- Concrete/Asphalt saw \$7,000.
- Sand blast bed of dump truck \$4,000.

## **2020/2021 Equipment Upgrades**

- Dump Bed - \$20,000.
- 910 used loader - \$60,000.
- Service truck meter reader - \$30,000.
- Sander replacement for two trucks - \$35,000.

I hope that this narrative explaining many of the critical needs of the public works department will help you understand our needs, and help you realize what it takes to keep this critical department up and running. We are the heart and soul of making life better for the citizens of Richfield.

---

Keith Mogan  
Richfield City Public Works Director

**ECONOMIC DATA,**

**PAY SCHEDULES,**

**HEALTH  
INSURANCE**

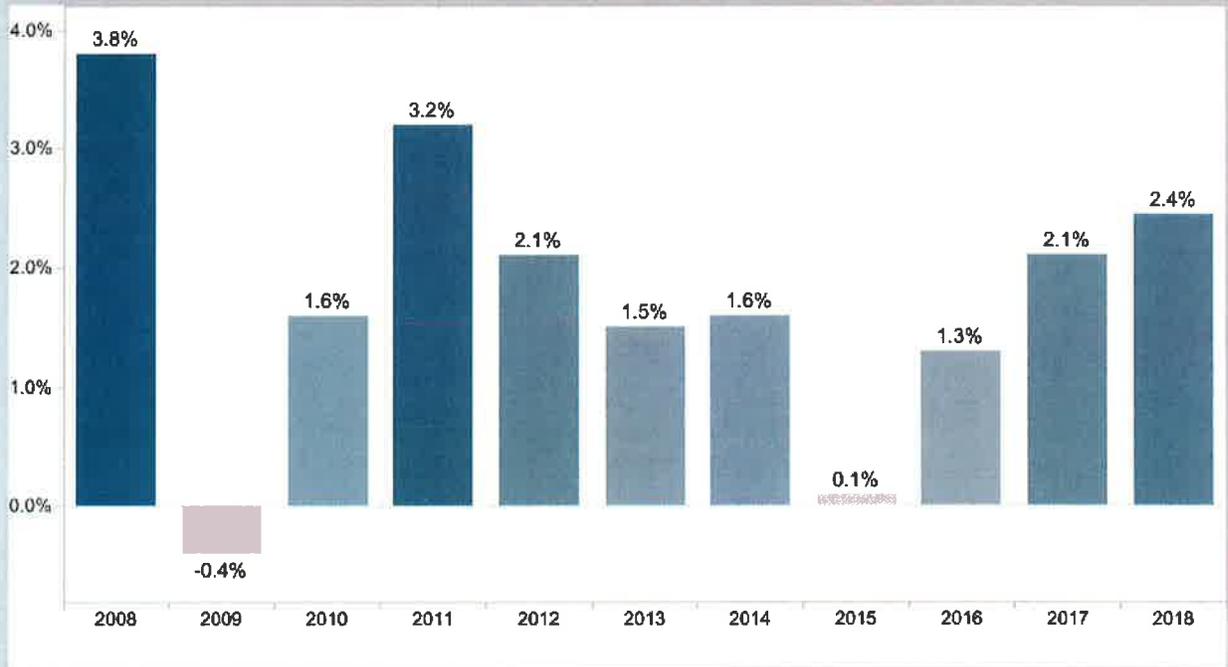
**United States Consumer Price Index  
for All Urban Consumers  
(1982 - 84 = 100)**

March 2019	March 2018	Percent Change
254.2	249.6	1.84%

**Cost of Living Index  
For Utah Cities\*  
2017 Q4 - 2018 Q4 Average**

Cedar City UT	88.2
Ogden UT	100.8
Provo-Orem UT	99.1
Salt Lake City UT	102.8
St. George UT	99.7

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



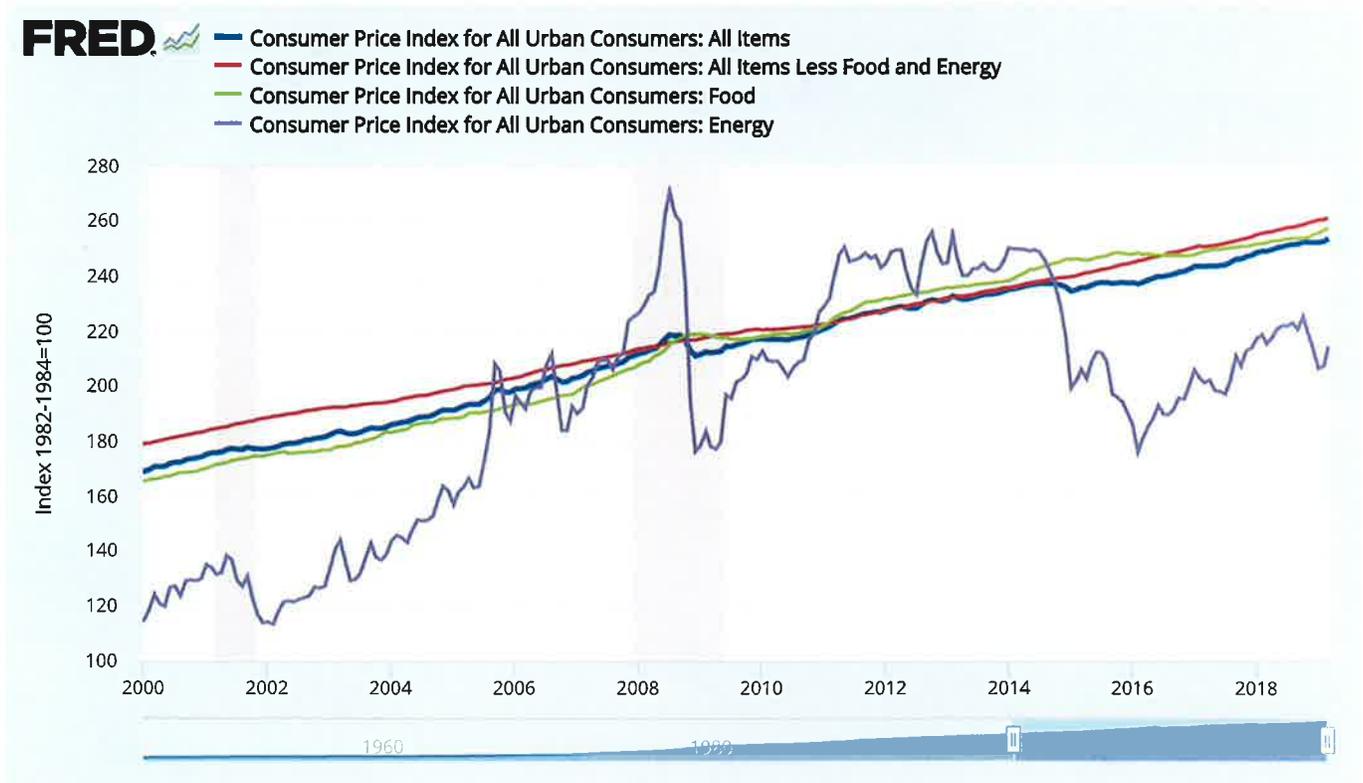
\* 100 equals the average of all U.S. cities.

Source: CPI, U.S. Bureau of Labor Statistics; COLI, The Council for Community and Economic Research.

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- ▶ [Local Insights](#)
- ▶ [Economic Data](#)
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- [Contact Us \(/wi/wiexperts/\)](/wi/wiexperts/)

## Consumer Price Index

The Consumer Price Index (CPI) for All Urban Consumers is a measure of the average monthly change in the price for goods and services paid by urban consumers between any two time periods. The CPI can be used to recognize periods of inflation and deflation. Significant increases in the CPI within a short time frame might indicate a period of inflation, and significant decreases in CPI within a short time frame might indicate a period of deflation. However, because the CPI includes volatile food and oil prices, it might not be a reliable measure of inflationary and deflationary periods. For a more accurate detection, the core CPI (Consumer Price Index for All Urban Consumers: All Items Less Food & Energy) is often used.



Shaded areas indicate U.S. recessions

Source: U.S. Bureau of Labor Statistics

myf.red/g/j8oz

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### Find a Workforce Services Location

## Various Cost of Living and Merit Increases across the State

CITY OR COUNTY	COLA%	MERIT%	COMMENTS
Bluffdale	3.9	1	
Bountiful	2	5	Merits for those still climbing the salary scale.
Brigham City	0	2.4	
Cedar City	4.5	2.5	
Clearfield	3	1.5	
Clinton	2	2	
Cottonwood Heights	1.9	3.7	
Davis	1	3.5	Merit is based on performance
Draper	2	1	
<b>Emery County</b>	3	0	
<b>Heber</b>	3	2	Merit may be raised to 3%
Herriman	0	4	Plus market adjustments for labor positions
Holladay			Proposing overall 3.5% or 4%
<b>La Verkin</b>	3	2	
Layton	1		Merit will depend upon performance
Lehi	1	3	
Mapleton	0	3	
Midvale	0	4	
Millcreek	1.5	2.5	
Murray	2.7		0-5 steps = 5% 6-12 steps = 2.5% Move one step on anniversary date
North Ogden	0	4	
Ogden	0	4	
Orem	1	3	Pay for Performance
Riverdale			Proposed 5% combination
Salem		0-5	Undecided
Saratoga Springs	0		Up to 5% merit depending on performance
<b>Sevier County</b>	2	0	
South Jordan	3		Fire - 3% Cola and 2.75% step increase
South Ogden	0	4	
State of Utah	2.5	0	
Sunset	2	0	
Syracuse	3.51	0	4.02% for public safety
Tooele City	2.5	1.5	Across board 50 cent increase.
<b>Tremonton</b>	2	1	
West Jordan	3.1	2.75	5% public safety

# RICHFIELD CITY CORPORATION

## 2019/2020 Step and Grade Base Rates

(1 Year Probation)

Grade	Year 1						Year 17+					
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
1	\$32,000	\$33,000	\$34,500	\$36,000	\$37,500	\$39,000	\$32,000	\$33,000	\$34,500	\$36,000	\$37,500	\$39,000
2	\$35,000	\$36,000	\$37,500	\$39,000	\$40,500	\$42,000	\$35,000	\$36,000	\$37,500	\$39,000	\$40,500	\$42,000
3	\$38,000	\$39,000	\$40,500	\$42,000	\$43,500	\$45,000	\$38,000	\$39,000	\$40,500	\$42,000	\$43,500	\$45,000
4	\$41,000	\$42,000	\$43,500	\$45,000	\$46,500	\$48,000	\$41,000	\$42,000	\$43,500	\$45,000	\$46,500	\$48,000
5	\$44,000	\$45,000	\$46,500	\$48,000	\$50,000	\$51,500	\$44,000	\$45,000	\$46,500	\$48,000	\$49,500	\$51,000
6	\$47,500	\$48,500	\$50,000	\$51,500	\$52,500	\$54,000	\$47,500	\$48,500	\$50,000	\$51,500	\$53,000	\$54,500
7	\$50,000	\$51,000	\$52,500	\$54,000	\$55,500	\$57,000	\$50,000	\$51,000	\$52,500	\$54,000	\$55,500	\$57,000
8	\$54,500	\$55,500	\$57,000	\$58,500	\$60,000	\$61,500	\$54,500	\$55,500	\$57,000	\$58,500	\$60,000	\$61,500
9	\$58,000	\$59,000	\$60,500	\$62,000	\$63,500	\$65,000	\$58,000	\$59,000	\$60,500	\$62,000	\$63,500	\$65,000
10	\$61,500	\$62,500	\$64,000	\$65,500	\$67,000	\$68,500	\$61,500	\$62,500	\$64,000	\$65,500	\$67,000	\$68,500
11	\$65,000	\$66,000	\$67,500	\$69,000	\$70,500	\$72,000	\$65,000	\$66,000	\$67,500	\$69,000	\$70,500	\$72,000

Each job has a grade that is assigned to it. This is based on the job description education level, and general value of the job.

Steps are based on the number of years worked. Step 1 is the first year and is a probationary period. After one year, the employee will move to step 2. In year 5 the employee would move to step 3, and so on.

COLA increases will be added to the step and grade table as they are approved by the City Council and will follow the employee through his/her career.

# RICHFIELD CITY CORPORATION

## 2019/2020 Step and Grade Table

### (FOR P.O.S.T. CERTIFIED POLICE OFFICERS)

(1 Year Probation)

	Year 1	Years 2-4	Years 5-8	Years 9-12	Years 13-16	Years 17-20	Year 21+
Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Officer 1	\$38,000	\$39,000	\$41,000	\$43,000	\$45,000	\$46,000	\$47,000
Advanced Officer	\$41,000	\$42,000	\$44,000	\$46,000	\$48,000	\$50,000	\$51,000
Corporal			\$45,000	\$47,000	\$49,000	\$51,000	\$53,000
Sergeant				\$50,000	\$52,000	\$54,000	\$56,000
Lieutenant				\$56,500	\$58,500	\$60,500	\$62,500
				\$60,000	\$62,000	\$64,000	\$66,000
Chief				\$63,500	\$65,500	\$67,500	\$69,500

Each job has a grade that is assigned to it. This is based on the job description education level, and general value of the job.

Steps are based on the number of years worked. Step 1 is the first year and is a probationary period. After one year, the employee will move to step 2. In year 5 the employee would move to step 3, and so on.

COLA increases will be added to the step and grade table as they are approved by the City Council and will follow the employee through his/her career.

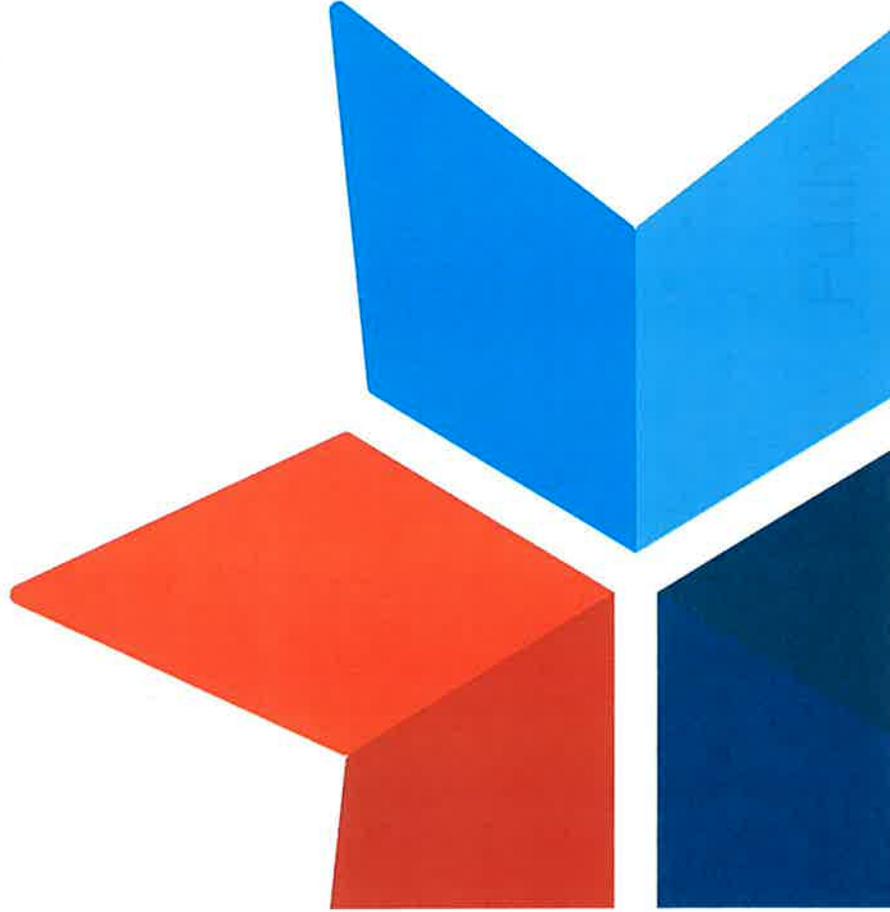


A Leavitt Group Company

July 2019 Renewal

# Richfield City

Comparison of Benefits



**Jason Wagner**  
Employee Benefits Consultant, Vice-President  
jason.wagner@gbsbenefits.com (801) 364-7233 x1116

**Allison Miner**  
Account Manager  
allison.miner@gbsbenefits.com (801) 364-7233 x1163

JA

MG

## Richfield City Medical Summary

Carrier	Plan	Monthly Premium	Annual Premium	Annual Increase	Percent of Increase
UnitedHealthcare	CURRENT - AX-3A HSA \$2000 Ded.	\$41,701.83	\$500,421.96	-	-
	RENEWAL - BI-9W HSA \$2000 Ded.	\$51,941.41	\$623,296.92	\$122,874.96	24.55%
SelectHealth - Med	SILVER Healthsave 80% \$2,500	\$42,572.40	\$510,868.80	\$10,446.84	2.09%
	SILVER HealthSave 70% \$1,700	\$46,244.83	\$554,937.96	\$54,516.00	10.89%
	BRONZE HealthSave 70% \$5,750	\$34,850.62	\$418,207.44	-\$82,214.52	-16.43%
Regence BCBS - ValueCare	SILVER PVC 70% \$2,000 HSA	\$44,520.19	\$534,242.28	\$33,820.32	6.76%
	SILVER PAR 70% \$2,000 HSA	\$47,705.25	\$572,463.00	\$72,041.04	14.40%
PeHP	Adv/Sum STAR Option 3	\$49,019.26	\$588,231.12	\$87,809.16	17.55%
EMI	DTQ	-	-	-	-
Cigna	DTQ	-	-	-	-

**Reminder: Fees will apply for HSA bank account vendors**

## Richfield City Medical Comparison

	UnitedHealthcare				SelectHealth - Med					
	AX: 3A HSA \$2000 Ded.		BI-9W HSA \$2000 Ded.		SILVER HealthSave 80% \$2,500		SILVER HealthSave 70% \$1,700		BRONZE HealthSave 70% \$5,750	
	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
<b>Deductible</b>	\$2000/\$4000	\$4000/\$8000	\$2000/\$4000	\$5000/\$10000	\$2,500/\$5,000	\$1,700/\$3,400	\$2,500/\$5,000	\$1,700/\$3,400	\$5,750/\$11,500	\$10,000/\$20,000
<b>Out of Pocket Maximum</b>	\$4000/\$7350	\$8000/\$16000	\$6700/\$7900	\$10000/\$20000	\$6,750/\$13,500	\$10,000/\$20,000	\$6,750/\$13,500	\$10,000/\$20,000	\$6,750/\$13,500	\$10,000/\$20,000
<b>Deductible Included in OOP Maximum</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>Ded / OOP Embedded</b>	No	No	No	No	No / Yes	No / Yes	No / Yes	No / Yes	No / Yes	No / Yes
<b>Professional Services</b>										
Primary Care Physicians	20% AD	50% AD	20% AD	50% AD	\$25 AD	50% AD	\$25 AD	50% AD	\$35 AD	50% AD
Specialists	20% AD	50% AD	20% AD	50% AD	\$40 AD	50% AD	\$40 AD	50% AD	\$50 AD	50% AD
Mental Health & Chemical Dependency	20% AD	50% AD	20% AD	50% AD	\$25 AD	50% AD	\$25 AD	50% AD	\$35 AD	50% AD
Urgent Care	20% AD	50% AD	20% AD	50% AD	\$40 AD	50% AD	\$40 AD	50% AD	\$50 AD	50% AD
Emergency Room	20% AD	50% AD	20% AD	50% AD	\$350 AD	50% AD	\$350 AD	50% AD	\$600 AD	50% AD
Minor Lab / X-Ray	20% AD	50% AD	20% AD	50% AD	0% AD	50% AD	0% AD	50% AD	0% AD	50% AD
Major Lab / X-Ray	20% AD	50% AD	20% AD	50% AD	20% AD	50% AD	20% AD	50% AD	30% AD	50% AD
Hospital Outpatient Surgery	20% AD	50% AD	20% AD	50% AD	20% AD	50% AD	20% AD	50% AD	30% AD	50% AD
Preventive Care	0%	50% AD	0%	50% AD	0%	Not Covered	0%	Not Covered	0%	Not Covered
<b>Inpatient Services</b>										
Hospital / Physicians	20% AD	50% AD	20% AD	50% AD	20% AD	50% AD	20% AD	50% AD	30% AD	50% AD
Mental Health & Chemical Dependency	20% AD	50% AD	20% AD	50% AD	20% AD	50% AD	20% AD	50% AD	30% AD	50% AD
<b>Additional Benefits</b>										
Chiropractic/Manipulations	20% AD	50% AD	20% AD	50% AD	Not Covered	50% AD (15 vis/yr)	Not Covered	50% AD (15 vis/yr)	Not Covered	50% AD (15 vis/yr)
Virtual Visits	N/A	N/A	N/A	N/A	\$10 AD	Not Covered	\$10 AD	Not Covered	\$10 AD	Not Covered
Routine Eye Exam	20% AD	50% AD	20% AD	50% AD	0%	Not Covered	0%	Not Covered	0%	Not Covered
<b>Prescription Drugs</b>										
Deductible	\$10 AD	Medical Deductible Applies	\$25 AD	Medical Deductible Applies	Not Covered	Medical Deductible Applies	Not Covered	Medical Deductible Applies	Not Covered	Medical Deductible Applies
Tier 1	\$35 AD	\$10 AD	\$50 AD	\$25 AD	\$15 AD	\$15 AD	\$15 AD	\$15 AD	\$15 AD	\$15 AD
Tier 2	\$60 AD	\$35 AD	\$30 AD	\$40% AD	\$25 AD	\$25 AD	\$25 AD	\$25 AD	\$25 AD	\$25 AD
Tier 3	N/A	N/A	N/A	N/A	25% AD	25% AD	25% AD	25% AD	30% AD	30% AD
Tier 4	N/A	N/A	N/A	N/A	50% AD	50% AD	50% AD	50% AD	50% AD	50% AD
Tier 5	N/A	N/A	N/A	N/A	30% AD	30% AD	30% AD	30% AD	40% AD	40% AD
Tier 6	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mail Order	2.5 x Retail	2.5 x Retail	2.5 x Retail	2.5 x Retail	N/A	N/A	N/A	N/A	N/A	N/A
<b>Monthly Rates</b>										
3 Employee	\$528.51	RENEWAL	\$658.32	RENEWAL	\$539.60	Med	\$586.12	Med	\$441.71	Med
9 Employee + Spouse	\$1,057.14		\$1,316.64		\$1,079.10		\$1,172.24		\$883.41	
1 Employee + Children	\$1,109.94		\$1,382.47		\$1,133.10		\$1,230.85		\$927.58	
18 Family	\$1,638.45		\$2,040.79		\$1,672.70		\$1,816.97		\$1,369.29	
<b>31 TOTAL</b>	<b>\$4,170.83</b>		<b>\$5,194.41</b>		<b>\$42,572.40</b>		<b>\$46,244.83</b>		<b>\$34,850.62</b>	
<b>Percent of Increase</b>			24.55%		2.09%		10.89%		-16.43%	

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 - ValueCare		Regence BCBS - Participating		PeHP	
	SILVER PVC 70% \$2,000 HSA	Out-of-Network	SILVER PAR 70% \$2,000 HSA	Out-of-Network	Adv/Sum STAR Option 3	Out-of-Network
Deductible	\$2,000/\$4,000	\$5,000/\$10,000	\$2,000/\$4,000	\$5,000/\$10,000	\$3,000/\$6,000	\$3,000/\$6,000
Out of Pocket Maximum	\$6,750/\$13,500	\$10,000/\$20,000	\$6,750/\$13,500	\$10,000/\$20,000	\$6,000/\$12,000	\$6,000/\$12,000
Deductible Included in OOP Maximum	Yes	Yes	Yes	Yes	Yes	Yes
Deed / OOP Embedded	No (OOP \$7,900/person)	No (OOP \$7,900/person)	No (OOP \$7,900/person)	No (OOP \$7,900/person)	No	No
<b>Professional Services</b>						
Primary Care Physicians	BDTC Clinics: \$20 AD; Others \$40 AD	50% AD	BDTC Clinics: \$20 AD; Others \$40 AD	50% AD	20% AD	40% AD
Specialists	BDTC Clinics: \$30 AD; Others \$60 AD	50% AD	BDTC Clinics: \$30 AD; Others \$60 AD	50% AD	20% AD	40% AD
Mental Health & Chemical Dependency	BDTC Clinics: \$20 AD; Others \$40 AD	50% AD	BDTC Clinics: \$20 AD; Others \$40 AD	50% AD	20% AD	Not Covered
Urgent Care	BDTC Clinics: \$30 AD; Others \$60 AD	50% AD	BDTC Clinics: \$30 AD; Others \$60 AD	50% AD	20% AD	40% AD
Emergency Room	30% AD	30% AD	30% AD	30% AD	20% AD	20% AD
Minor Lab / X-Ray	30% AD	50% AD	30% AD	50% AD	20% AD	40% AD
Major Lab / X-Ray	30% AD	50% AD	30% AD	50% AD	20% AD	40% AD
Hospital Outpatient Surgery	30% AD	50% AD	30% AD	50% AD	20% AD	40% AD
Preventive Care	0%	50% AD	0%	50% AD	0%	40% AD
<b>Inpatient Services</b>						
Hospital / Physicians	30% AD	50% AD	30% AD	50% AD	20% AD	40% AD
Mental Health & Chemical Dependency	30% AD	50% AD	30% AD	50% AD	20% AD	Not Covered
<b>Additional Benefits</b>						
Chiropractic/Manipulations	30% AD (10 vis/yr)	50% AD (10 vis/yr)	30% AD (10 vis/yr)	50% AD (10 vis/yr)	20% AD (20 visits)	Not Covered
Virtual Visits	\$10 AD	Not Covered	\$10 AD	Not Covered	\$10 AD	Not Covered
Routine Eye Exam	Not Covered	Not Covered	Not Covered	Not Covered	\$0	Not Covered
<b>Prescription Drugs</b>						
Deductible	Medical Ded.	N/A	Medical Ded.	N/A	Medical Deductible Applies	
Tier 1	10% AD		10% AD		\$15 AD	
Tier 2	25% AD		25% AD		\$30 AD	
Tier 3	35% AD		35% AD		\$65 AD	
Tier 4	50% AD	Not Covered	50% AD	Not Covered	N/A	
Tier 5	20% AD		20% AD		N/A	
Tier 6	50% AD		50% AD		N/A	
Mail Order	N/A	N/A	N/A	N/A	N/A	N/A
<b>Monthly Rates</b>						
	ValueCare		Participating		Summit Exclusive	
3 Employee	\$564.26		\$604.63		\$661.54	
9 Employee + Spouse	\$1,128.52		\$1,209.26		\$1,369.36	
1 Employee + Children	\$1,184.95		\$1,269.72		\$1,369.36	
18 Family	\$1,749.21		\$1,874.35		\$1,852.28	
<b>31 TOTAL</b>	<b>\$44,520.19</b>		<b>\$47,705.25</b>		<b>\$49,019.26</b>	
Percent of Increase	6.76%		14.40%		17.55%	