

Wasatch County Fire Protection Special Service District
Adopted Budget
Fiscal Year Ending December 31, 2016

General Fund

<u>Description</u>	<u>GL No.</u>	<u>2014 Actual</u>	<u>2015 Original Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted</u>
Revenues					
Property Taxes	1-31000	\$ 1,499,941.46	\$ 1,422,900.00	\$ 1,422,900.00	\$ 1,444,300.00
In Lieu of Fee	1-35000	38,459.13	38,000.00	38,000.00	38,000.00
Prior Year's Delinquent Tax	1-36000	56,771.48	70,000.00	70,000.00	50,000.00
Penalties and Interest	1-38000	1,806.20	4,500.00	2,000.00	2,000.00
Ambulance Revenue	1-38500	45,320.30	18,000.00	49,800.00	
Extrication Revenues	1-38600	2,100.00			
Hazmat Revenues	1-38700	15,713.52			
Fire Warden Reimbursement	1-38800	6,030.00	6,000.00	6,000.00	6,000.00
Wildland Firefighter Reimbursement	1-38900	1,926.00		6,400.00	
EMS Reimbursement	1-39750		313,400.00	313,400.00	407,000.00
Plan & Inspection Revenue	1-39900	146,619.77	135,000.00	135,000.00	125,000.00
Grant Proceeds	1-32000	22,965.00	15,000.00	16,700.00	10,000.00
Revenue Recoveries	1-36001	4,891.29			
Interest Revenue	1-37000	349.04	400.00	4,200.00	3,600.00
Miscellaneous Revenue	1-39500	4,292.25		5,800.00	
Operating Transf From Other Funds	1-97000				
Contribution from Fund Balance	xxxxx	325,388.70			
Total Revenues		<u>2,172,574.14</u>	<u>2,023,200.00</u>	<u>2,070,200.00</u>	<u>2,085,900.00</u>
Expenses					
Salaries & Wages	1-41000	777,709.68	941,200.00	973,800.00	1,056,600.00
Payroll Taxes	1-41200	57,667.63	72,000.00	71,600.00	79,700.00
Worker's Comp	1-41300	8,978.32	10,400.00	11,200.00	12,700.00
State Retirement	1-51500	121,972.10	192,700.00	168,500.00	209,300.00
Health Insurance	1-54500	146,458.82	222,100.00	226,200.00	224,300.00
Public Notices	1-42500	934.74	900.00	500.00	800.00
Travel	1-43000	5,641.38	6,000.00	3,200.00	4,500.00
Audit	1-43500	12,530.58	15,000.00	14,800.00	15,000.00
Training & Certification	1-44000	4,005.62	6,500.00	4,500.00	6,500.00
Utilities	1-46000	17,542.40	19,800.00	18,500.00	19,300.00
Phones	1-46500	6,560.58	5,700.00	12,100.00	14,000.00
Legal Fees	1-50000	61,221.39	35,000.00	74,200.00	50,000.00
Materials	1-51000	7,549.87	6,300.00	300.00	
Office Supplies	1-52000	6,252.19	6,500.00	5,700.00	6,000.00
Professional Services	1-53000	17,248.95	14,000.00	21,600.00	24,000.00
Liability Insurance	1-54000	21,030.00	25,000.00	23,100.00	25,000.00
Equipment - Supplies	1-55000	40,684.26	29,000.00	51,500.00	66,000.00
Equipment - Repairs & Maint	1-55100	85,656.35	84,000.00	92,700.00	95,000.00
Ambulance Expenses	1-55150		17,500.00		
Clothing - Uniforms	1-55200	6,332.76	9,000.00	25,800.00	12,000.00
Bad Debt	1-61000	164,921.53			
Apparatus Replacement	1-71000				160,000.00
Contingency Expense	1-74000	601,674.99			
Operating Transf To Other Funds	1-98000		150,000.00		
Contribution to Fund Balance	0		154,600.00	270,400.00	5,200.00
Total Expenditures / Expenses		<u>2,172,574.14</u>	<u>2,023,200.00</u>	<u>2,070,200.00</u>	<u>2,085,900.00</u>
Net Income / (Loss)		<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

**Wasatch County Fire Protection Special Service District
 Adopted Budget
 Fiscal Year Ending December 31, 2016**

Special Revenue Fund

Description	GL No.	2014 Actual	2015 Original Budget	2015 Amended Budget	2016 Adopted
Revenues					
Assessment Fire Station	4-32001	\$ 564,566.46	\$ 340,000.00	\$ 314,500.00	\$ 500,800.00
Assessment Jordanelle Area Enhancement	4-32501		300,000.00	300,000.00	150,000.00
Assessment Ambulance Rev	4-38501	21,676.77	12,000.00	13,400.00	
Assessment Cell Tower Rev	4-39651	15,890.00	15,900.00	15,900.00	15,900.00
Assessment Office Lease	4-39801	53,046.00	53,100.00	54,600.00	56,100.00
Assessment Operatng Transf from Other Funds	4-97001				
Contribution from Fund Balance	xxxxx	535,475.75		236,400.00	371,600.00
Total Revenues		<u>1,198,752.63</u>	<u>721,000.00</u>	<u>944,000.00</u>	<u>1,103,400.00</u>
Expenses					
Assessment Wages & Salaries	4-41000	324,882.11	334,900.00	332,000.00	337,200.00
Assessment Payroll Taxes	4-41200	25,068.80	25,700.00	25,200.00	25,500.00
Assessment Worker's Comp	4-41300	8,978.29	10,400.00	11,200.00	12,700.00
Assessment State Retirement	4-51500	64,615.06	72,400.00	73,700.00	77,500.00
Assessment Health Insurance	4-54500	85,470.34	90,500.00	89,300.00	90,700.00
Assessment Public Notices	4-42501		500.00		
Assessment Legal Fees	4-50001	101,985.18	100,000.00	43,700.00	50,000.00
Assessment Professional Services	4-53001	17,225.00	16,500.00		
Assessment Ambulance Expense	4-55151	5,631.76	8,000.00	8,900.00	
Assessment Contingency Expense	4-74001	564,896.09		360,000.00	509,800.00
Assessment Operatng Transf to Other Funds	4-98001				
Contribution to Fund Balance	0		62,100.00		
Total Expenditures / Expenses		<u>1,198,752.63</u>	<u>721,000.00</u>	<u>944,000.00</u>	<u>1,103,400.00</u>
Net Income / (Loss)		<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

Wasatch County Fire Protection Special Service District
Adopted Budget
Fiscal Year Ending December 31, 2016

Capital Projects Fund

Description	GL No.	2014 Actual	2015 Original Budget	2015 Amended Budget	2016 Adopted
Revenues					
Interest Revenue	3-37002	\$ 4,619.11	\$ 2,900.00	\$ 5,000.00	\$ 5,400.00
Operating Transf From Other Funds	3-97002		150,000.00		
Contribution from Fund Balance	xxxxx				
Total Revenues		<u>4,619.11</u>	<u>152,900.00</u>	<u>5,000.00</u>	<u>5,400.00</u>
Expenses					
Operating Transf To Other Funds	3-98002				
Contribution to Fund Balance	0	4,619.11	152,900.00	5,000.00	5,400.00
Total Expenditures / Expenses		<u>4,619.11</u>	<u>152,900.00</u>	<u>5,000.00</u>	<u>5,400.00</u>
Net Income / (Loss)		<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

WCFPSSD Combined 2016 Budget

REVENUES

				General Fund	Assessment Fund	Capital Projects Fund	Total
GL Number	Revenue	2014 Actual	Projected 2015	Adopted 2016	Adopted 2016	Adopted 2016	Adopted 2016
31000	Property Taxes	\$ 1,499,941.46	\$ 1,422,900.00	\$ 1,444,300.00			\$ 1,444,300.00
35000	In Lieu of Fee	\$ 38,459.13	\$ 38,000.00	\$ 38,000.00			\$ 38,000.00
36000	Prior Year's Delinquent Tax	\$ 56,771.48	\$ 70,000.00	\$ 50,000.00			\$ 50,000.00
38000	Penalties and Interest	\$ 1,806.20	\$ 2,000.00	\$ 2,000.00			\$ 2,000.00
32001	Fire Station Assessment	\$ 564,566.46	\$ 314,500.00		\$ 500,800.00		\$ 500,800.00
36001	Revenue Recoveries	\$ 4,891.29	\$ -	\$ -	\$ -		\$ -
32501	Jordanelle Area Enhancement		\$ 300,000.00		\$ 150,000.00		\$ 150,000.00
38001	Fire Station Penalties & Interest	\$ 8,097.65	\$ 9,200.00		\$ 9,000.00		\$ 9,000.00
38501	Ambulance Rev	\$ 66,997.07	\$ 63,200.00	\$ -	\$ -		\$ -
38600	Extrication Revenues	\$ 2,100.00	\$ -	\$ -			\$ -
38700	Hazmat Revenues	\$ 15,713.52	\$ -	\$ -			\$ -
38800	Fire Warden Reimbursement	\$ 6,030.00	\$ 6,000.00	\$ 6,000.00	\$ -		\$ 6,000.00
38900	Wildland Firefighter Reimbursement	\$ 1,926.00	\$ 6,400.00	\$ -			\$ -
39900	Plan & Inspection Revenue	\$ 146,619.77	\$ 135,000.00	\$ 125,000.00			\$ 125,000.00
32000	Grant Proceeds	\$ 22,965.00	\$ 16,700.00	\$ 10,000.00	\$ -		\$ 10,000.00
37000	Interest Revenue	\$ 4,968.15	\$ 9,200.00	\$ 3,600.00	\$ -	\$ 5,400.00	\$ 9,000.00
39500	Miscellaneous Revenue	\$ 4,292.25	\$ 5,800.00	\$ -	\$ -		\$ -
39651	Cell Tower Rev	\$ 15,890.00	\$ 15,900.00		\$ 15,900.00		\$ 15,900.00
39701	Shared Employee	\$ -	\$ -				\$ -
39750	EMS Reimbursement		\$ 313,400.00	\$ 407,000.00			\$ 407,000.00
39801	Office Lease	\$ 53,046.00	\$ 54,600.00		\$ 56,100.00		\$ 56,100.00
72001	Assessment Gain (Loss) on Disposal of A	\$ -	\$ -				\$ -
97000	Operating Transf From Other Funds	\$ -	\$ -	\$ -	\$ -		\$ -
xxxxx	Contributions from Fund Balance	\$ 860,864.45	\$ 236,400.00	\$ -	\$ 371,600.00	\$ -	\$ 371,600.00
Total Revenue		\$ 3,375,945.88	\$ 3,019,200.00	\$ 2,085,900.00	\$ 1,103,400.00	\$ 5,400.00	\$ 3,194,700.00

EXPENDITURES

GL Number	Expenses	2014 Actual	Projected 2015	Adopted 2016	Adopted 2016	Adopted 2016	Adopted 2016
41000	Salaries & Wages	\$ 1,102,591.79	\$ 1,305,800.00	\$ 1,056,600.00	\$ 337,200.00		\$ 1,393,800.00
41200	Payroll Taxes	\$ 82,736.43	\$ 96,800.00	\$ 79,700.00	\$ 25,500.00		\$ 105,200.00
41300	Worker's Comp	\$ 17,956.61	\$ 22,400.00	\$ 12,700.00	\$ 12,700.00		\$ 25,400.00
51500	State Retirement	\$ 186,587.16	\$ 242,200.00	\$ 209,300.00	\$ 77,500.00		\$ 286,800.00
54500	Health Insurance	\$ 231,929.16	\$ 315,500.00	\$ 224,300.00	\$ 90,700.00		\$ 315,000.00
42500	Public Notices	\$ 934.74	\$ 500.00	\$ 800.00	\$ -		\$ 800.00
43000	Travel	\$ 5,641.38	\$ 3,200.00	\$ 4,500.00	\$ -		\$ 4,500.00
43500	Audit	\$ 12,530.58	\$ 14,800.00	\$ 15,000.00	\$ -		\$ 15,000.00
44000	Training & Certification	\$ 4,005.62	\$ 4,500.00	\$ 6,500.00	\$ -		\$ 6,500.00
46000	Utilities	\$ 17,542.40	\$ 18,500.00	\$ 19,300.00	\$ -		\$ 19,300.00
46500	Phones	\$ 6,560.58	\$ 12,100.00	\$ 14,000.00	\$ -		\$ 14,000.00
50000	Legal Fees	\$ 163,206.57	\$ 117,900.00	\$ 50,000.00	\$ 50,000.00		\$ 100,000.00
51000	Materials	\$ 7,549.87	\$ 300.00	\$ -	\$ -		\$ -
52000	Office Supplies	\$ 6,252.19	\$ 5,700.00	\$ 6,000.00	\$ -		\$ 6,000.00
53000	Professional Services	\$ 34,473.95	\$ 21,600.00	\$ 24,000.00	\$ -		\$ 24,000.00
54000	Liability Insurance	\$ 21,030.00	\$ 23,100.00	\$ 25,000.00	\$ -		\$ 25,000.00
55000	Equipment - Supplies	\$ 40,684.26	\$ 51,500.00	\$ 66,000.00	\$ -		\$ 66,000.00
55100	Equipment - Repairs & Maint	\$ 85,656.35	\$ 92,700.00	\$ 95,000.00	\$ -		\$ 95,000.00
55151	Ambulance Expense	\$ 5,631.76	\$ 8,900.00	\$ -	\$ -		\$ -
55200	Clothing - Uniforms	\$ 6,332.76	\$ 25,800.00	\$ 12,000.00	\$ -		\$ 12,000.00
61001	Bad Debt	\$ 164,921.53	\$ -	\$ -	\$ -		\$ -
74000	Contingency Expense	\$ 1,166,571.08	\$ 360,000.00	\$ -	\$ 509,800.00		\$ 509,800.00
90000	Miscellaneous	\$ -	\$ -	\$ -	\$ -		\$ -
98000	Operating Transf To Other Funds	\$ -	\$ -	\$ -	\$ -		\$ -
0	Contributions to Fund Balance	\$ 4,619.11	\$ 275,400.00	\$ 5,200.00	\$ -	\$ 5,400.00	\$ 10,600.00
Total Expenses		\$ 3,375,945.88	\$ 3,019,200.00	\$ 2,085,900.00	\$ 1,103,400.00	\$ 5,400.00	\$ 3,194,700.00
Total Profit/(Loss)		\$ -	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-