

Wasatch County Fire Protection Special Service District
Adopted Budget
Fiscal Year Ending December 31, 2015

General Fund

<u>Description</u>	<u>GL No.</u>	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2015 Proposed</u>	<u>Change</u>	
Revenues						
Property Taxes	1-31000	\$ 819,489.21	\$ 1,401,800.00	\$ 1,422,900.00	\$ 21,100.00	1.51%
In Lieu of Fee	1-35000	41,473.01	38,000.00	38,000.00		0.00%
Prior Year's Delinquent Tax	1-36000	92,156.39	70,000.00	70,000.00		0.00%
Penalties and Interest	1-38000	4,511.15	4,500.00	4,500.00		0.00%
Ambulance Revenue	1-38500		16,100.00	18,000.00	1,900.00	11.80%
Extrication Revenues	1-38600		2,100.00		(2,100.00)	-100.00%
Hazmat Revenues	1-38700	14,842.00	6,500.00		(6,500.00)	-100.00%
Fire Warden Reimbursement	1-38800	5,729.69	6,000.00	6,000.00		0.00%
Wildland Firefighter Reimbursement	1-38900	12,817.50	2,000.00		(2,000.00)	-100.00%
Fire & EMS Reimbursement	1-39750			313,400.00	313,400.00	
Plan & Inspection Revenue	1-39900	151,511.27	120,000.00	135,000.00	15,000.00	12.50%
Grant Proceeds	1-32000	27,319.98	23,000.00	15,000.00	(8,000.00)	-34.78%
Revenue Recoveries	1-36001		4,800.00		(4,800.00)	-100.00%
Interest Revenue	1-37000	429.67	360.00	400.00	40.00	11.11%
Miscellaneous Revenue	1-39500		4,200.00		(4,200.00)	-100.00%
Operating Transf From Other Funds	1-97000	130,165.67				
Contribution from Fund Balance	xxxxx	672,511.11				
Total Revenues		<u>1,972,956.65</u>	<u>1,699,360.00</u>	<u>2,023,200.00</u>	<u>323,840.00</u>	<u>19.06%</u>
Expenses						
Salaries & Wages	1-41000	734,828.44	771,100.00	941,200.00	170,100.00	22.06%
Payroll Taxes	1-41200	54,191.17	59,000.00	72,000.00	13,000.00	22.03%
Worker's Comp	1-41300	9,306.68	10,300.00	10,400.00	100.00	0.97%
State Retirement	1-51500	103,076.55	124,500.00	192,700.00	68,200.00	54.78%
Health Insurance	1-54500	116,429.72	153,400.00	222,100.00	68,700.00	44.78%
Public Notices	1-42500	1,260.77	900.00	900.00		0.00%
Travel	1-43000	900.00	5,600.00	6,000.00	400.00	7.14%
Audit	1-43500	18,000.78	15,000.00	15,000.00		0.00%
Training & Certification	1-44000	2,692.58	4,100.00	6,500.00	2,400.00	58.54%
Utilities	1-46000	11,439.36	19,000.00	19,800.00	800.00	4.21%
Phones	1-46500	8,319.94	5,700.00	5,700.00		0.00%
Legal Fees	1-50000	76,387.10	50,800.00	35,000.00	(15,800.00)	-31.10%
Materials	1-51000	2,728.77	8,200.00	6,300.00	(1,900.00)	-23.17%
Office Supplies	1-52000	6,209.59	6,800.00	6,500.00	(300.00)	-4.41%
Professional Services	1-53000	19,772.48	14,700.00	14,000.00	(700.00)	-4.76%
Liability Insurance	1-54000	19,554.00	21,700.00	25,000.00	3,300.00	15.21%
Equipment - Supplies	1-55000	24,675.25	27,600.00	29,000.00	1,400.00	5.07%
Equipment - Repairs & Maint	1-55100	102,590.48	78,200.00	84,000.00	5,800.00	7.42%
Ambulance Expenses	1-55150		17,500.00	17,500.00		0.00%
Clothing - Uniforms	1-55200		6,200.00	9,000.00	(10,600.00)	-170.97%
Apparatus Replacement	1-71000	19,566.00				
Contingency Expense	1-74000	541,026.99				
Operating Transf To Other Funds	1-98000	100,000.00		150,000.00	150,000.00	
Contribution to Fund Balance	0		299,060.00	154,600.00	(144,460.00)	-48.30%
Total Expenditures / Expenses		<u>1,972,956.65</u>	<u>1,699,360.00</u>	<u>2,023,200.00</u>	<u>310,440.00</u>	<u>18.27%</u>
Net Income / (Loss)		<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 13,400.00</u>	

**Wasatch County Fire Protection Special Service District
Adopted Budget
Fiscal Year Ending December 31, 2015**

Special Revenue Fund

<u>Description</u>	<u>GL No.</u>	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2015 Proposed</u>	<u>Change</u>	
Revenues						
Assessment Fire Station	4-32001	\$ -0-	\$ 632,645.48	\$ 340,000.00	\$ (292,645.48)	
Assessment Jordanelle Area Enhancement	4-32501			300,000.00	300,000.00	
Assessment Ambulance Rev	4-38501	22,694.31	11,300.00	12,000.00	700.00	6.19%
Assessment Miscellaneous Revenue	4-39501	864.76				
Assessment Cell Tower Rev	4-39651	15,840.00	15,900.00	15,900.00		0.00%
Assessment Office Lease	4-39801	53,046.00	53,100.00	53,100.00		0.00%
Assessment Operatng Transf from Other Funds	4-97001	200,000.00				
Contribution from Fund Balance	xxxxx	537,849.54				
Total Revenues		<u>830,294.61</u>	<u>712,945.48</u>	<u>721,000.00</u>	<u>8,054.52</u>	<u>1.13%</u>
Expenses						
Assessment Wages & Salaries	4-41000	363,839.73	327,900.00	334,900.00	7,000.00	2.13%
Assessment Payroll Taxes	4-41200	27,295.06	25,100.00	25,700.00	600.00	2.39%
Assessment Worker's Comp	4-41300	9,306.68	10,300.00	10,400.00	100.00	0.97%
Assessment State Retirement	4-51500	78,085.10	66,000.00	72,400.00	6,400.00	9.70%
Assessment Health Insurance	4-54500	97,682.88	87,000.00	90,500.00	3,500.00	4.02%
Assessment Public Notices	4-42501		600.00	500.00	(100.00)	-16.67%
Assessment Audit	4-43501	1,000.00				
Assessment Training & Certification	4-44001	589.95				
Assessment Utilities	4-46001	6,609.34				
Assessment Phones	4-46501	1,101.44				
Assessment Legal Fees	4-50001	193,878.37	113,000.00	100,000.00	(13,000.00)	-11.50%
Assessment Materials	4-51001	219.39				
Assessment Professional Services	4-53001	3,000.00	17,000.00	16,500.00	(500.00)	-2.94%
Assessment Equipment - Supplies	4-55001					
Assessment Equipment - Repairs & Maint	4-55101	796.97	400.00		(400.00)	-100.00%
Assessment Ambulance Expense	4-55151	4,982.48	8,000.00	8,000.00		0.00%
Assessment Clothing - Uniforms	4-55201					
Assessment Operatng Transf to Other Funds	4-98001	41,907.22				
Contribution to Fund Balance	0		57,645.48	62,100.00	4,454.52	7.73%
Total Expenditures / Expenses		<u>830,294.61</u>	<u>712,945.48</u>	<u>721,000.00</u>	<u>8,054.52</u>	<u>1.13%</u>
Net Income / (Loss)		<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 0.00</u>	

**Wasatch County Fire Protection Special Service District
 Adopted Budget
 Fiscal Year Ending December 31, 2015**

Capital Projects Fund

<u>Description</u>	<u>GL No.</u>	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2015 Proposed</u>	<u>Change</u>	
Revenues						
Interest Revenue	3-37002	\$ 7,581.47	\$ 4,300.00	\$ 2,900.00	\$ (1,400.00)	-32.56%
Operating Transf From Other Funds	3-97002			150,000.00	150,000.00	
Contribution from Fund Balance	xxxxx	292,418.53				
Total Revenues		<u>300,000.00</u>	<u>4,300.00</u>	<u>152,900.00</u>	<u>148,600.00</u>	<u>3455.81%</u>
Expenses						
Operating Transf To Other Funds	3-98002	300,000.00				
Contribution to Fund Balance	0		4,300.00	152,900.00	148,600.00	
Total Expenditures / Expenses		<u>300,000.00</u>	<u>4,300.00</u>	<u>152,900.00</u>	<u>148,600.00</u>	<u>3455.81%</u>
Net Income / (Loss)		<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	

WCFPSSD Combined 2015 Budget

REVENUES

		General Fund	Assessment Fund	Capital Projects Fund	Total			
GL Number	Revenue	Projected 2015	Projected 2015	Projected 2015	Projected 2015	Amended 2014	Change	% Change
31000	Property Taxes	\$ 1,422,900.00			\$ 1,422,900.00	\$ 1,401,800.00	\$ 21,100.00	1.48%
35000	In Lieu of Fee	\$ 38,000.00			\$ 38,000.00	\$ 38,000.00	\$ -	0.00%
36000	Prior Year's Delinquent Tax	\$ 70,000.00			\$ 70,000.00	\$ 70,000.00	\$ -	0.00%
38000	Penalties and Interest	\$ 4,500.00			\$ 4,500.00	\$ 4,500.00	\$ -	0.00%
32001	Fire Station Assessment		\$ 340,000.00		\$ 340,000.00	\$ 632,645.48	\$ (292,645.48)	-86.07%
36001	Revenue Recoveries	\$ -	\$ -		\$ -	\$ 4,800.00	\$ (4,800.00)	
32501	Jordanelle Area Enhancement		\$ 300,000.00		\$ 300,000.00		\$ 300,000.00	100.00%
38001	Fire Station Penalties & Interest		\$ -		\$ -	\$ -	\$ -	
38501	Ambulance Rev	\$ 18,000.00	\$ 12,000.00		\$ 30,000.00	\$ 27,400.00	\$ 2,600.00	8.67%
38600	Extrication Revenues	\$ -			\$ -	\$ 2,100.00	\$ (2,100.00)	
38700	Hazmat Revenues	\$ -			\$ -	\$ 6,500.00	\$ (6,500.00)	
38800	Fire Warden Reimbursement	\$ 6,000.00	\$ -		\$ 6,000.00	\$ 6,000.00	\$ -	0.00%
38900	Wildland Firefighter Reimbursement	\$ -			\$ -	\$ 2,000.00	\$ (2,000.00)	
39900	Plan & Inspection Revenue	\$ 135,000.00			\$ 135,000.00	\$ 120,000.00	\$ 15,000.00	11.11%
32000	Grant Proceeds	\$ 15,000.00	\$ -		\$ 15,000.00	\$ 23,000.00	\$ (8,000.00)	-53.33%
37000	Interest Revenue	\$ 400.00	\$ -	\$ 2,900.00	\$ 3,300.00	\$ 4,660.00	\$ (1,360.00)	-41.21%
39500	Miscellaneous Revenue	\$ -	\$ -		\$ -	\$ 4,200.00	\$ (4,200.00)	
39651	Cell Tower Rev		\$ 15,900.00		\$ 15,900.00	\$ 15,900.00	\$ -	0.00%
39701	Shared Employee				\$ -	\$ -	\$ -	
39750	Inhanced EMT & Fire Reimbursement	\$ 313,400.00			\$ 313,400.00	\$ -	\$ 313,400.00	100.00%
39801	Office Lease		\$ 53,100.00		\$ 53,100.00	\$ 53,100.00	\$ -	0.00%
97000	Operating Transf From Other Funds	\$ -	\$ -	\$ 150,000.00	\$ 150,000.00	\$ -	\$ 150,000.00	100.00%
xxxxx	Contributions from Fund Balance	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Revenue		\$ 2,023,200.00	\$ 721,000.00	\$ 152,900.00	\$ 2,897,100.00	\$ 2,416,605.48	\$ 480,494.52	16.59%

EXPENDITURES

		General Fund	Assessment Fund	Capital Projects Fund	Total			
GL Number	Expenses	Projected 2015	Projected 2015	Projected 2015	Projected 2015	Amended 2014	Change	% Change
41000	Salaries & Wages	\$ 941,200.00	\$ 334,900.00		\$ 1,276,100.00	\$ 1,099,000.00	\$ 177,100.00	13.88%
41200	Payroll Taxes	\$ 72,000.00	\$ 25,700.00		\$ 97,700.00	\$ 84,100.00	\$ 13,600.00	13.92%
41300	Worker's Comp	\$ 10,400.00	\$ 10,400.00		\$ 20,800.00	\$ 20,600.00	\$ 200.00	0.96%
41500	Employee Benefits (VAC - Sick)	\$ -	\$ -		\$ -	\$ -	\$ -	
51500	State Retirement	\$ 192,700.00	\$ 72,400.00		\$ 265,100.00	\$ 190,500.00	\$ 74,600.00	28.14%
54500	Health Insurance	\$ 222,100.00	\$ 90,500.00		\$ 312,600.00	\$ 240,400.00	\$ 72,200.00	23.10%
42500	Public Notices	\$ 900.00	\$ 500.00		\$ 1,400.00	\$ 1,500.00	\$ (100.00)	-7.14%
43000	Travel	\$ 6,000.00	\$ -		\$ 6,000.00	\$ 5,600.00	\$ 400.00	6.67%
43500	Audit	\$ 15,000.00	\$ -		\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
44000	Training & Certification	\$ 6,500.00	\$ -		\$ 6,500.00	\$ 4,100.00	\$ 2,400.00	36.92%
46000	Utilities	\$ 19,800.00	\$ -		\$ 19,800.00	\$ 19,000.00	\$ 800.00	4.04%
46500	Phones	\$ 5,700.00	\$ -		\$ 5,700.00	\$ 5,700.00	\$ -	0.00%
50000	Legal Fees	\$ 35,000.00	\$ 100,000.00		\$ 135,000.00	\$ 163,800.00	\$ (28,800.00)	-21.33%
50100	Director Fees	\$ -	\$ -		\$ -	\$ -	\$ -	
51000	Materials	\$ 6,300.00	\$ -		\$ 6,300.00	\$ 8,200.00	\$ (1,900.00)	-30.16%
52000	Office Supplies	\$ 6,500.00	\$ -		\$ 6,500.00	\$ 6,800.00	\$ (300.00)	-4.62%
53000	Professional Services	\$ 14,000.00	\$ 16,500.00		\$ 30,500.00	\$ 31,700.00	\$ (1,200.00)	-3.93%
54000	Liability Insurance	\$ 25,000.00	\$ -		\$ 25,000.00	\$ 21,700.00	\$ 3,300.00	13.20%
55000	Equipment - Supplies	\$ 29,000.00	\$ -		\$ 29,000.00	\$ 27,600.00	\$ 1,400.00	4.83%
55100	Equipment - Repairs & Maint	\$ 84,000.00	\$ -		\$ 84,000.00	\$ 78,600.00	\$ 5,400.00	6.43%
55151	Ambulance Expense	\$ 17,500.00	\$ 8,000.00		\$ 25,500.00	\$ 25,500.00	\$ -	0.00%
55200	Clothing - Uniforms	\$ 9,000.00	\$ -		\$ 9,000.00	\$ 6,200.00	\$ 2,800.00	31.11%
56000	Mutual Aid	\$ -	\$ -		\$ -	\$ -	\$ -	
57000	Smoke Detectors	\$ -	\$ -		\$ -	\$ -	\$ -	
61001	Bad Debt	\$ -	\$ -		\$ -	\$ -	\$ -	
74000	Contingency Expense	\$ -	\$ -		\$ -	\$ -	\$ -	
90000	Miscellaneous	\$ -	\$ -		\$ -	\$ -	\$ -	
71000	Apparatus Replacement	\$ -	\$ -		\$ -	\$ -	\$ -	
98000	Operating Transf To Other Funds	\$ 150,000.00	\$ -	\$ -	\$ 150,000.00	\$ -	\$ 150,000.00	100.00%
0	Contributions to Fund Balance	\$ 154,600.00	\$ 62,100.00	\$ 152,900.00	\$ 369,600.00	\$ 361,005.48	\$ 8,594.52	2.33%
Total Expenses		\$ 2,023,200.00	\$ 721,000.00	\$ 152,900.00	\$ 2,897,100.00	\$ 2,416,605.48	\$ 480,494.52	16.59%

Total Profit/(Loss) \$ -0- \$ -0- \$ -0- \$ -0- \$ -0-