

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

**General Fund**

Description	GL No.	2014 Actual	2015 Original Budget	2015 Amended Budget	2016 Proposed	Change	
<b>Revenues</b>							
Property Taxes	1-31000	\$ 1,499,941.46	\$ 1,422,900.00	\$ 1,422,900.00	\$ 1,444,300.00	\$ 21,400.00	1.50%
In Lieu of Fee	1-35000	38,459.13	38,000.00	38,000.00	38,000.00		0.00%
Prior Year's Deliquent Tax	1-36000	56,771.48	70,000.00	70,000.00	50,000.00	(20,000.00)	-28.57%
Penalties and Interest	1-38000	1,806.20	4,500.00	2,000.00	2,000.00		0.00%
Ambulance Revenue	1-38500	45,320.30	18,000.00	49,800.00		(49,800.00)	-100.00%
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		(6,400.00)	-100.00%
EMS Reimbursement	1-39750		313,400.00	313,400.00	407,000.00	93,600.00	29.87%
Plan & Inspection Revenue	1-39900	146,619.77	135,000.00	135,000.00	125,000.00	(10,000.00)	-7.41%
Grant Proceeds	1-32000	22,965.00	15,000.00	16,700.00	10,000.00	(6,700.00)	-40.12%
Revenue Recoveries	1-36001	4,891.29					
Interest Revenue	1-37000	349.04	400.00	4,200.00	3,600.00	(600.00)	-14.29%
Miscellaneous Revenue	1-39500	4,292.25		300.00		(300.00)	-100.00%
Operating Transf From Other Funds	1-97000						
Contribution from Fund Balance	xxxxx	325,388.70					
<b>Total Revenues</b>		<u>2,172,574.14</u>	<u>2,023,200.00</u>	<u>2,064,700.00</u>	<u>2,085,900.00</u>	<u>21,200.00</u>	<u>0.98%</u>
<b>Expenses</b>							
Salaries & Wages	1-41000	777,709.68	941,200.00	973,800.00	1,056,600.00	82,800.00	8.50%
Payroll Taxes	1-41200	57,667.63	72,000.00	71,600.00	79,700.00	8,100.00	11.31%
Worker's Comp	1-41300	8,978.32	10,400.00	11,200.00	12,700.00	1,500.00	13.39%
State Retirement	1-51500	121,972.10	192,700.00	168,500.00	209,300.00	40,800.00	24.21%
Health Insurance	1-54500	146,458.82	222,100.00	226,200.00	224,300.00	(1,900.00)	-0.84%
Public Notices	1-42500	934.74	900.00	500.00	800.00	300.00	60.00%
Travel	1-43000	5,641.38	6,000.00	3,200.00	4,500.00	1,300.00	40.63%
Audit	1-43500	12,530.58	15,000.00	14,800.00	15,000.00	200.00	1.35%
Training & Certification	1-44000	4,005.62	6,500.00	4,500.00	6,500.00	2,000.00	44.44%
Utilities	1-46000	17,542.40	19,800.00	18,500.00	19,300.00	800.00	4.32%
Phones	1-46500	6,560.58	5,700.00	12,100.00	14,000.00	1,900.00	15.70%
Legal Fees	1-50000	61,221.39	35,000.00	74,200.00	50,000.00	(24,200.00)	-32.61%
Materials	1-51000	7,549.87	6,300.00	300.00		(300.00)	-100.00%
Office Supplies	1-52000	6,252.19	6,500.00	5,700.00	6,000.00	300.00	5.26%
Professional Services	1-53000	17,248.95	14,000.00	21,600.00	24,000.00	2,400.00	11.11%
Liability Insurance	1-54000	21,030.00	25,000.00	23,100.00	25,000.00	1,900.00	8.23%
Equipment - Supplies	1-55000	40,684.26	29,000.00	51,500.00	66,000.00	14,500.00	28.16%
Equipment - Repairs & Maint	1-55100	85,656.35	84,000.00	92,700.00	95,000.00	2,300.00	2.48%
Ambulance Expenses	1-55150		17,500.00				
Clothing - Uniforms	1-55200	6,332.76	9,000.00	25,800.00	12,000.00	(13,800.00)	-53.49%
Bad Debt	1-61000	164,921.53					
Contingency Expense	1-74000	601,674.99					
Operating Transf To Other Funds	1-98000		150,000.00		150,000.00	150,000.00	100.00%
Contribution to Fund Balance	0		154,600.00	264,900.00	15,200.00	(249,700.00)	-94.26%
<b>Total Expenditures / Expenses</b>		<u>2,172,574.14</u>	<u>2,023,200.00</u>	<u>2,064,700.00</u>	<u>2,085,900.00</u>	<u>21,200.00</u>	<u>0.98%</u>
<b>Net Income / (Loss)</b>		<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	

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

**Special Revenue Fund**

<u>Description</u>	<u>GL No.</u>	<u>2014 Actual</u>	<u>2015 Original Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Proposed</u>	<u>Change</u>	
<b>Revenues</b>							
Assessment Fire Station	4-32001	\$ 564,566.46	\$ 340,000.00	\$ 314,500.00	\$ 500,800.00	\$ 186,300.00	59.24%
Assessment Jordanelle Area Enhancement	4-32501		300,000.00	300,000.00	150,000.00	(150,000.00)	-0.5
Assessment Ambulance Rev	4-38501	21,676.77	12,000.00	13,400.00		(13,400.00)	-100.00%
Assessment Cell Tower Rev	4-39651	15,890.00	15,900.00	21,400.00	15,900.00	(5,500.00)	-25.70%
Assessment Office Lease	4-39801	53,046.00	53,100.00	54,600.00	56,100.00	1,500.00	2.75%
Assessment Operatng Transf from Other Funds	4-97001						
Contribution from Fund Balance	xxxxx	535,475.75		230,900.00	371,600.00	140,700.00	60.94%
<b>Total Revenues</b>		<u>1,198,752.63</u>	<u>721,000.00</u>	<u>944,000.00</u>	<u>1,103,400.00</u>	<u>159,400.00</u>	<u>13.30%</u>
<b>Expenses</b>							
Assessment Wages & Salaries	4-41000	324,882.11	334,900.00	332,000.00	337,200.00	5,200.00	1.57%
Assessment Payroll Taxes	4-41200	25,068.80	25,700.00	25,200.00	25,500.00	300.00	1.19%
Assessment Worker's Comp	4-41300	8,978.29	10,400.00	11,200.00	12,700.00	1,500.00	13.39%
Assessment State Retirement	4-51500	64,615.06	72,400.00	73,700.00	77,500.00	3,800.00	5.16%
Assessment Health Insurance	4-54500	85,470.34	90,500.00	89,300.00	90,700.00	1,400.00	1.57%
Assessment Public Notices	4-42501		500.00				
Assessment Legal Fees	4-50001	101,985.18	100,000.00	43,700.00	50,000.00	6,300.00	14.42%
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		(8,900.00)	-100.00%
Assessment Contingency Expense	4-74001	564,896.09		360,000.00	509,800.00	149,800.00	41.61%
Assessment Operatng Transf to Other Funds	4-98001						
Contribution to Fund Balance	0		62,100.00				
<b>Total Expenditures / Expenses</b>		<u>1,198,752.63</u>	<u>721,000.00</u>	<u>944,000.00</u>	<u>1,103,400.00</u>	<u>159,400.00</u>	<u>13.30%</u>
<b>Net Income / (Loss)</b>		<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	

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

**Capital Projects Fund**

<u>Description</u>	<u>GL No.</u>	<u>2014 Actual</u>	<u>2015 Original Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Proposed</u>	<u>Change</u>	
<b>Revenues</b>							
Interest Revenue	3-37002	\$ 4,619.11	\$ 2,900.00	\$ 5,000.00	\$ 5,400.00	\$ 400.00	8.00%
Operating Transf From Other Funds	3-97002		150,000.00		150,000.00	150,000.00	100.00%
Contribution from Fund Balance	xxxxx						
<b>Total Revenues</b>		<u>4,619.11</u>	<u>152,900.00</u>	<u>5,000.00</u>	<u>155,400.00</u>	<u>150,400.00</u>	3256.04%
<b>Expenses</b>							
Operating Transf To Other Funds	3-98002						
Contribution to Fund Balance	0	4,619.11	152,900.00	5,000.00	155,400.00	150,400.00	3008.00%
<b>Total Expenditures / Expenses</b>		<u>4,619.11</u>	<u>152,900.00</u>	<u>5,000.00</u>	<u>155,400.00</u>	<u>150,400.00</u>	3256.04%
<b>Net Income / (Loss)</b>		<u>\$ -0-</u>	<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	Proposed 2016	Proposed 2016	Proposed 2016	Proposed 2016	Projected 2015	Change	% Change
31000	Property Taxes	\$ 1,499,941.46	\$ 1,444,300.00			\$ 1,444,300.00	\$ 1,422,900.00	\$ 21,400.00	1.48%
35000	In Lieu of Fee	\$ 38,459.13	\$ 38,000.00			\$ 38,000.00	\$ 38,000.00	\$ -	0.00%
36000	Prior Year's Delinquent Tax	\$ 56,771.48	\$ 50,000.00			\$ 50,000.00	\$ 70,000.00	\$ (20,000.00)	-40.00%
38000	Penalties and Interest	\$ 1,806.20	\$ 2,000.00			\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
32001	Fire Station Assessment	\$ 564,566.46		\$ 500,800.00		\$ 500,800.00	\$ 314,500.00	\$ 186,300.00	37.20%
36001	Revenue Recoveries	\$ 4,891.29	\$ -	\$ -		\$ -	\$ -	\$ -	
32501	Jordanelle Area Enhancement			\$ 150,000.00		\$ 150,000.00	\$ 300,000.00	\$ (150,000.00)	-100.00%
38001	Fire Station Penalties & Interest	\$ 8,097.65		\$ 9,000.00		\$ 9,000.00	\$ 9,200.00	\$ (200.00)	-2.22%
38501	Ambulance Rev	\$ 66,997.07	\$ -	\$ -		\$ -	\$ 63,200.00	\$ (63,200.00)	-100.00%
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	\$ (6,400.00)	-100.00%
39900	Plan & Inspection Revenue	\$ 146,619.77	\$ 125,000.00	\$ -		\$ 125,000.00	\$ 135,000.00	\$ (10,000.00)	-8.00%
32000	Grant Proceeds	\$ 22,965.00	\$ 10,000.00	\$ -		\$ 10,000.00	\$ 16,700.00	\$ (6,700.00)	-67.00%
37000	Interest Revenue	\$ 4,968.15	\$ 3,600.00	\$ -		\$ 5,400.00	\$ 9,000.00	\$ (200.00)	-2.22%
39500	Miscellaneous Revenue	\$ 4,292.25	\$ -	\$ -		\$ -	\$ 300.00	\$ (300.00)	-100.00%
39651	Cell Tower Rev	\$ 15,890.00	\$ -	\$ 15,900.00		\$ 15,900.00	\$ 21,400.00	\$ (5,500.00)	-34.59%
39701	Shared Employee	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
39750	EMS Reimbursement	\$ -	\$ 407,000.00	\$ -		\$ 407,000.00	\$ 313,400.00	\$ 93,600.00	23.00%
39801	Office Lease	\$ 53,046.00	\$ -	\$ 56,100.00		\$ 56,100.00	\$ 54,600.00	\$ 1,500.00	2.67%
72001	Assessment Gain (Loss) on Disposal of A	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
97000	Operating Transf From Other Funds	\$ -	\$ -	\$ -		\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	-100.00%
xxxxx	Contributions from Fund Balance	\$ 860,864.45	\$ -	\$ 371,600.00		\$ -	\$ 371,600.00	\$ 230,900.00	0.00%
<b>Total Revenue</b>		<b>\$ 3,375,945.88</b>	<b>\$ 2,085,900.00</b>	<b>\$ 1,103,400.00</b>	<b>\$ 155,400.00</b>	<b>\$ 3,344,700.00</b>	<b>\$ 3,013,700.00</b>	<b>\$ 331,000.00</b>	<b>9.90%</b>

EXPENDITURES

		General Fund		Assessment Fund	Capital Projects Fund	Total			
GL Number	Expenses	2014 Actual	Proposed 2016	Proposed 2016	Proposed 2016	Proposed 2016	Projected 2015	Change	% Change
41000	Salaries & Wages	\$ 1,102,591.79	\$ 1,056,800.00	\$ 337,200.00		\$ 1,393,800.00	\$ 1,305,800.00	\$ 88,000.00	6.31%
41200	Payroll Taxes	\$ 82,736.43	\$ 79,700.00	\$ 25,500.00		\$ 105,200.00	\$ 96,800.00	\$ 8,400.00	7.98%
41300	Worker's Comp	\$ 17,956.61	\$ 12,700.00	\$ 12,700.00		\$ 25,400.00	\$ 22,400.00	\$ 3,000.00	11.81%
51500	State Retirement	\$ 186,587.16	\$ 209,300.00	\$ 77,500.00		\$ 286,800.00	\$ 242,200.00	\$ 44,600.00	15.55%
54500	Health Insurance	\$ 231,929.16	\$ 224,300.00	\$ 90,700.00		\$ 315,000.00	\$ 315,500.00	\$ (500.00)	-0.16%
42500	Public Notices	\$ 934.74	\$ 800.00	\$ -		\$ 800.00	\$ 500.00	\$ 300.00	37.50%
43000	Travel	\$ 5,641.38	\$ 4,500.00	\$ -		\$ 4,500.00	\$ 3,200.00	\$ 1,300.00	28.89%
43500	Audit	\$ 12,530.58	\$ 15,000.00	\$ -		\$ 15,000.00	\$ 14,800.00	\$ 200.00	1.33%
44000	Training & Certification	\$ 4,005.62	\$ 6,500.00	\$ -		\$ 6,500.00	\$ 4,500.00	\$ 2,000.00	30.77%
46000	Utilities	\$ 17,542.40	\$ 19,300.00	\$ -		\$ 19,300.00	\$ 18,500.00	\$ 800.00	4.15%
46500	Phones	\$ 6,560.58	\$ 14,000.00	\$ -		\$ 14,000.00	\$ 12,100.00	\$ 1,900.00	13.57%
50000	Legal Fees	\$ 163,206.57	\$ 50,000.00	\$ 50,000.00		\$ 100,000.00	\$ 117,900.00	\$ (17,900.00)	-17.90%
51000	Materials	\$ 7,549.87	\$ -	\$ -		\$ -	\$ 300.00	\$ (300.00)	-100.00%
52000	Office Supplies	\$ 6,252.19	\$ 6,000.00	\$ -		\$ 6,000.00	\$ 5,700.00	\$ 300.00	5.00%
53000	Professional Services	\$ 34,473.95	\$ 24,000.00	\$ -		\$ 24,000.00	\$ 21,600.00	\$ 2,400.00	10.00%
54000	Liability Insurance	\$ 21,030.00	\$ 25,000.00	\$ -		\$ 25,000.00	\$ 23,100.00	\$ 1,900.00	7.60%
55000	Equipment - Supplies	\$ 40,684.26	\$ 66,000.00	\$ -		\$ 66,000.00	\$ 51,500.00	\$ 14,500.00	21.97%
55100	Equipment - Repairs & Maint	\$ 85,656.35	\$ 95,000.00	\$ -		\$ 95,000.00	\$ 92,700.00	\$ 2,300.00	2.42%
55151	Ambulance Expense	\$ 5,631.76	\$ -	\$ -		\$ -	\$ 8,900.00	\$ (8,900.00)	-100.00%
55200	Clothing - Uniforms	\$ 6,332.76	\$ 12,000.00	\$ -		\$ 12,000.00	\$ 25,800.00	\$ (13,800.00)	-100.00%
61001	Bad Debt	\$ 164,921.53	\$ -	\$ -		\$ -	\$ -	\$ -	
74000	Contingency Expense	\$ 1,166,571.08	\$ -	\$ 509,800.00		\$ 509,800.00	\$ 360,000.00	\$ 149,800.00	29.38%
90000	Miscellaneous	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
98000	Operating Transf To Other Funds	\$ -	\$ 150,000.00	\$ -		\$ 150,000.00	\$ -	\$ 150,000.00	-1000.00%
0	Contributions to Fund Balance	\$ 4,619.11	\$ 15,200.00	\$ -		\$ 155,400.00	\$ 170,600.00	\$ (99,300.00)	
<b>Total Expenses</b>		<b>\$ 3,375,945.88</b>	<b>\$ 2,085,900.00</b>	<b>\$ 1,103,400.00</b>	<b>\$ 155,400.00</b>	<b>\$ 3,344,700.00</b>	<b>\$ 3,013,700.00</b>	<b>\$ 331,000.00</b>	<b>9.90%</b>
<b>Total Profit/(Loss)</b>	<b>\$</b>	<b>-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	