

Wasatch County Fire Protection Special Service District
Budget - Amended
Fiscal Year Ending December 31, 2017

General Fund

<u>Description</u>	<u>GL No.</u>	<u>2016 Actual</u>	<u>2017 Original Budget</u>	<u>2017 Amended</u>
Revenues				
Property Taxes	1-31000	\$ 1,945,310.87	\$ 1,790,900.00	\$ 1,790,900.00
In Lieu of Fee	1-35000	18,266.63	44,000.00	44,000.00
Prior Year's Delinquent Tax	1-36000	25,815.97	73,000.00	73,000.00
Penalties and Interest	1-38000	(1,745.21)	2,700.00	2,700.00
Ambulance Revenue	1-38500			
Extrication Revenues	1-38600			
Hazmat Revenues	1-38700			
Fire Warden Reimbursement	1-38800	81,276.39	32,000.00	32,000.00
Wildland Firefighter Reimbursement	1-38900	1,270.50		2,400.00
EMS Reimbursement	1-39750	309,466.72	407,000.00	419,000.00
Plan & Inspection Revenue	1-39900	210,816.52	125,000.00	148,000.00
Grant Proceeds	1-32000	48,557.21	10,000.00	10,000.00
Revenue Recoveries	1-36001	24.30		
Settlement Gain	1-36500			551,400.00
Interest Revenue	1-37000	9,733.01	9,300.00	16,700.00
Miscellaneous Revenue	1-39500	13,370.09		
Proceeds from Sale of Capital Assets	1-72000	27,850.00		
Operating Transf From Other Funds	1-97000			
Contribution from Fund Balance	xxxx		373,400.00	
Total Revenues		<u>2,690,013.00</u>	<u>2,867,300.00</u>	<u>3,090,100.00</u>
Expenses				
Salaries & Wages	1-41000	1,125,914.54	1,133,700.00	1,070,600.00
Payroll Taxes	1-41200	80,366.41	86,800.00	79,900.00
Worker's Comp	1-41300	9,889.01	10,700.00	12,400.00
State Retirement	1-51500	176,152.85	228,100.00	191,100.00
Health Insurance	1-54500	217,864.47	256,800.00	211,000.00
Public Notices	1-42500	267.61	800.00	800.00
Travel	1-43000	3,812.21	5,000.00	8,500.00
Audit	1-43500	14,500.00	15,000.00	15,000.00
Training & Certification	1-44000	5,494.78	10,000.00	10,000.00
Utilities	1-46000	20,455.98	24,300.00	28,800.00
Phones	1-46500	8,494.85	15,000.00	15,000.00
Legal Fees	1-50000	137,111.63	100,000.00	50,200.00
Credit Card Service Fees	1-50200	1,148.77	2,200.00	3,200.00
Materials	1-51000	83.97	100.00	
Office Supplies	1-52000	5,445.86	8,000.00	6,300.00
Professional Services	1-53000	18,117.51	40,000.00	40,000.00
Liability Insurance	1-54000	24,422.56	25,000.00	25,000.00
Equipment - Supplies	1-55000	46,920.48	55,000.00	55,000.00
Meals	1-55050	383.81	1,500.00	1,300.00
Equipment - Repairs & Maint	1-55100	76,836.80	115,000.00	84,600.00
Ambulance Expenses	1-55150	1,081.94		
Clothing - Uniforms	1-55200	5,904.50	12,000.00	12,000.00
Apparatus Replacement	1-71000	81,280.84	672,300.00	880,200.00
Contingency Expense	1-74000	8,588.54	50,000.00	
Miscellaneous	1-90000	790.00		
Contribution to Fund Balance	0	618,683.08		289,200.00
Total Expenditures / Expenses		<u>2,690,013.00</u>	<u>2,867,300.00</u>	<u>3,090,100.00</u>
Net Income / (Loss)		<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

**Wasatch County Fire Protection Special Service District
Budget - Amended
Fiscal Year Ending December 31, 2017**

Special Revenue Fund

Description	GL No.	2016 Actual	2017 Original Budget	2017 Amended
Revenues				
Assessment Fire Station	4-32001	\$ 421,025.41	\$ 490,000.00	\$ 432,200.00
Assessment Jordanelle Area Enhancement	4-32501	150,000.00	150,000.00	150,000.00
Assessment Penalties & Interest	4-38001	389.71	4,000.00	800.00
Assessment Ambulance Rev	4-38501			
Assessment Cell Tower Rev	4-39651	17,424.00	17,400.00	17,400.00
Assessment Office Lease	4-39801	56,040.00	56,000.00	56,000.00
Contribution from Fund Balance	xxxxx	414,339.29	494,000.00	490,400.00
Total Revenues		<u>1,059,221.41</u>	<u>1,211,400.00</u>	<u>1,146,800.00</u>
Expenses				
Assessment Wages & Salaries	4-41000	370,288.46	416,900.00	416,900.00
Assessment Payroll Taxes	4-41200	27,003.68	31,900.00	31,900.00
Assessment Worker's Comp	4-41300	9,889.01	10,700.00	12,300.00
Assessment State Retirement	4-51500	81,200.90	97,200.00	99,000.00
Assessment Health Insurance	4-54500	82,990.69	105,000.00	98,000.00
Assessment Legal Fees	4-50001	63,433.55	55,700.00	55,700.00
Assessment Ambulance Expense	4-55151			
Assessment Contingency Expense	4-74001	421,415.12	494,000.00	433,000.00
Total Expenditures / Expenses		<u>1,059,221.41</u>	<u>1,211,400.00</u>	<u>1,146,800.00</u>
Net Income / (Loss)		<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

**Wasatch County Fire Protection Special Service District
 Budget - Amended
 Fiscal Year Ending December 31, 2017**

Capital Projects Fund

Description	GL No.	2016 Actual	2017 Original Budget	2017 Amended Projected
Revenues				
Interest Revenue	3-37002	\$ 8,267.35	\$ 12,000.00	\$ 12,000.00
Total Revenues		8,267.35	12,000.00	12,000.00
Expenses				
Contribution to Fund Balance	0	8,267.35	12,000.00	12,000.00
Total Expenditures / Expenses		8,267.35	12,000.00	12,000.00
Net Income / (Loss)		\$ -0-	\$ -0-	\$ -0-

WCFPSSD Combined 2017 Budget

REVENUES

		General Fund	Assessment Fund	Capital Projects Fund	Total			
GL Number	Revenue	Projected 2017	Projected 2017	Projected 2017	Projected 2017	Original 2017	Change	% Change
31000	Property Taxes	\$ 1,790,900.00			\$ 1,790,900.00	\$ 1,790,900.00	\$ -	0.00%
35000	In Lieu of Fee	\$ 44,000.00			\$ 44,000.00	\$ 44,000.00	\$ -	0.00%
36000	Prior Year's Delinquent Tax	\$ 73,000.00			\$ 73,000.00	\$ 73,000.00	\$ -	0.00%
38000	Penalties and Interest	\$ 2,700.00			\$ 2,700.00	\$ 2,700.00	\$ -	0.00%
32001	Fire Station Assessment		\$ 432,200.00		\$ 432,200.00	\$ 490,000.00	\$ (57,800.00)	-11.80%
36500	Settlement Gain	\$ 551,400.00					\$ -	
32501	Jordanelle Area Enhancement		\$ 150,000.00		\$ 150,000.00	\$ 150,000.00	\$ -	0.00%
38001	Fire Station Penalties & Interest		\$ 800.00		\$ 800.00	\$ 4,000.00	\$ (3,200.00)	-80.00%
38800	Fire Warden Reimbursement	\$ 32,000.00	\$ -		\$ 32,000.00	\$ 32,000.00	\$ -	0.00%
38900	Wildland Firefighter Reimbursement	\$ 2,400.00			\$ 2,400.00	\$ -	\$ 2,400.00	
39900	Plan & Inspection Revenue	\$ 148,000.00			\$ 148,000.00	\$ 125,000.00	\$ 23,000.00	18.40%
32000	Grant Proceeds	\$ 10,000.00	\$ -		\$ 10,000.00	\$ 10,000.00	\$ -	0.00%
37000	Interest Revenue	\$ 16,700.00	\$ -	\$ 12,000.00	\$ 28,700.00	\$ 21,300.00	\$ 7,400.00	34.74%
39500	Miscellaneous Revenue	\$ -	\$ -		\$ -	\$ -	\$ -	
39651	Cell Tower Rev		\$ 17,400.00		\$ 17,400.00	\$ 17,400.00	\$ -	0.00%
39701	Shared Employee				\$ -	\$ -	\$ -	
39750	EMS Reimbursement	\$ 419,000.00			\$ 419,000.00	\$ 407,000.00	\$ 12,000.00	2.95%
39801	Office Lease		\$ 56,000.00		\$ 56,000.00	\$ 56,000.00	\$ -	0.00%
xxxx	Contributions from Fund Balance	\$ -	\$ 490,400.00		\$ 490,400.00	\$ 867,400.00	\$ (377,000.00)	-43.46%
Total Revenue		\$ 3,090,100.00	\$ 1,146,800.00	\$ 12,000.00	\$ 3,697,500.00	\$ 4,090,700.00	\$ (393,200.00)	-9.61%

EXPENDITURES

GL Number	Expenses	Projected 2017	Projected 2017	Projected 2017	Projected 2017	Original 2017	Change	% Change
41000	Salaries & Wages	\$ 1,070,600.00	\$ 416,900.00		\$ 1,487,500.00	\$ 1,550,600.00	\$ (63,100.00)	-4.24%
41200	Payroll Taxes	\$ 79,900.00	\$ 31,900.00		\$ 111,800.00	\$ 118,700.00	\$ (6,900.00)	-6.17%
41300	Worker's Comp	\$ 12,400.00	\$ 12,300.00		\$ 24,700.00	\$ 21,400.00	\$ 3,300.00	15.42%
51500	State Retirement	\$ 191,100.00	\$ 99,000.00		\$ 290,100.00	\$ 325,300.00	\$ (35,200.00)	-10.82%
54500	Health Insurance	\$ 211,000.00	\$ 98,000.00		\$ 309,000.00	\$ 361,800.00	\$ (52,800.00)	-14.59%
42500	Public Notices	\$ 800.00	\$ -		\$ 800.00	\$ 800.00	\$ -	0.00%
43000	Travel	\$ 8,500.00	\$ -		\$ 8,500.00	\$ 5,000.00	\$ 3,500.00	70.00%
43500	Audit	\$ 15,000.00	\$ -		\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
44000	Training & Certification	\$ 10,000.00	\$ -		\$ 10,000.00	\$ 10,000.00	\$ -	0.00%
46000	Utilities	\$ 28,800.00	\$ -		\$ 28,800.00	\$ 24,300.00	\$ 4,500.00	18.52%
46500	Phones	\$ 15,000.00	\$ -		\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
50000	Legal Fees	\$ 50,200.00	\$ 55,700.00		\$ 105,900.00	\$ 155,700.00	\$ (49,800.00)	-31.98%
51000	Materials	\$ -	\$ -		\$ -	\$ 100.00	\$ (100.00)	-100.00%
50200	Credit Card Fees	\$ 3,200.00	\$ -		\$ 3,200.00	\$ 2,200.00	\$ 1,000.00	45.45%
52000	Office Supplies	\$ 6,300.00	\$ -		\$ 6,300.00	\$ 8,000.00	\$ (1,700.00)	-21.25%
53000	Professional Services	\$ 40,000.00	\$ -		\$ 40,000.00	\$ 40,000.00	\$ -	0.00%
54000	Liability Insurance	\$ 25,000.00	\$ -		\$ 25,000.00	\$ 25,000.00	\$ -	0.00%
55000	Equipment - Supplies	\$ 55,000.00	\$ -		\$ 55,000.00	\$ 55,000.00	\$ -	0.00%
55050	Meals	\$ 1,300.00	\$ -		\$ 1,300.00	\$ 1,500.00	\$ (200.00)	-13.33%
55100	Equipment - Repairs & Maint	\$ 84,600.00	\$ -		\$ 84,600.00	\$ 115,000.00	\$ (30,400.00)	-26.43%
55151	Ambulance Expense	\$ -	\$ -		\$ -	\$ -	\$ -	
55200	Clothing - Uniforms	\$ 12,000.00	\$ -		\$ 12,000.00	\$ 12,000.00	\$ -	0.00%
74000	Contingency Expense	\$ -	\$ 433,000.00		\$ 433,000.00	\$ 544,000.00	\$ (111,000.00)	-20.40%
71000	Apparatus Replacement	\$ 880,200.00	\$ -		\$ 880,200.00	\$ 672,300.00	\$ 207,900.00	30.92%
0	Contributions to Fund Balance	\$ 289,200.00	\$ -	\$ 12,000.00	\$ 301,200.00	\$ 12,000.00	\$ 289,200.00	2410.00%
Total Expenses		\$ 3,090,100.00	\$ 1,146,800.00	\$ 12,000.00	\$ 4,248,900.00	\$ 4,090,700.00	\$ 158,200.00	3.87%

11/8/2017 12:57 PM **Total Profit/(Loss)** **\$ -0-** **\$ -0-** **\$ -0-** **\$ (551,400.00)** **\$ -0-**