

Wasatch County Fire District Board of Directors Meeting

Thursday December 3, 2016

4:00 pm

Wasatch County Administration Building

25 N. Main

Heber City, UT 84032

Type of meeting: Regular Board meeting held at 4:00 pm and Budget Hearing at 6:00 pm

Attendees:

Greg McPhie

Mike Kohler

Kip Bangerter

Steve Farrell

Kendall Crittenden

Danny Goode

Mike Peterson

Fire Chief Ernie Giles

Fire Marshal Clint Neerings

Fire Warden Troy Morgan

Public

Agenda topics

- **Minutes**
- **Warrants**
- **Chief Report**
- **Fire Marshal Report**
- **Fire Warden Report**
- **Other**
- **Closed Session**
- **6:00 pm Public Hearing-** The Wasatch County Fire Board will hear and adopt the 2016 budget as well as open and amend the 2015 budget and other related matters.
- **Resolution 15-02** Opening and Amending the 2015 Budget
- **Resolution 15-03** Adopting the 2016 Budget
- **Resolution 15-04** Setting the Date and Time for the 2016 Fire District Board of Directors Meetings

Wasatch County Fire District

Board of Directors Meeting

November 10, 2015

Meeting held at the Wasatch County Administration Building located at 25 N Main in Heber City, UT.

Those in attendance:

Greg McPhie

Kendall Crittenden

Mike Kohler- Excused

Kipp Bangerter-Excused

Steve Farrell-Excused

Danny Goode

Mike Peterson

Fire Chief- Chief Giles

Fire Marshal- Clint Neerings

Fire Warden- Troy Morgan

Items of Business to Address:

Minutes

The minutes of the October 13, 2015 board of directors meeting were presented to the board for their review and approval. Danny Goode noted an error to the minutes. This was corrected. **A motion was made by Danny Goode to approve the minutes of the October 13, 2015 board meeting with the mentioned correction. The motion was seconded by Kendall Crittenden and the motion passed all in favor.**

Warrants

The listing of warrants was presented to the board for their review and approval. There was one list of AP warrants and four payroll warrants.

Mike Peterson questioned why the District was paying two attorneys. He was informed that Tesch is for the original lawsuit and Ballard Spahr is for the Assessment suit. He also asked about the \$30,000 charge for turnout gear.

Chief Giles stated that turnout gear must be retired after ten years and they currently have nineteen sets that are outdated. He stated that they received \$10,000 from a grant and another \$10,000 from LEPC ,and the nine thousand balance will come from the 2015 budgeted. The old turnouts will be used for training. Chief Giles stated that they will be teaching a fire class this winter.

Danny Goode asked who will be attending the class.

Chief Giles stated there are still several from EMS that are not certified and a couple in Timberlakes. He stated that there are also a few from the community that would like to take the class. It is a requirement to have Fire I and II, and Hazmat Awareness and Operations prior to hiring.

A motion was made by Mike Peterson to approve the warrants totaling \$126,680.75. The motion was seconded by Danny Goode and the motion passed all in favor.

Date and time for 2016 Budget Hearing

Chief Giles gave the board members a copy of the proposed 2016 budget and asked that they review it and get back to him if they have any questions. He stated that he would like to get it posted to the website and there would have copies at the station for the public.

It was determined by the board that the public hearing to address the 2016 proposed budget will be held on December 3rd. The regular business meeting will be held at 4:00 pm and the hearing for all SSDs will begin at 6:00 pm. **A motion was made by Kendall to set December 3, 2015 at 6:00 pm as the date and time to hold the public hearing to address the 2016 budget and related matters. The motion was seconded by Danny Goode and the motion passed all in favor.**

The board reviewed the proposed budget and Chief Giles addressed questions regarding the budget. They discussed the 2014 actual, the 2015 projected year end and the 2016 proposed budget.

Danny Goode asked about the revenue from the cell tower and UHP lease. He stated that he remembered them addressing the allocation for this in previous years.

Greg McPhie stated that it is District property and he felt that the revenue should be in the District General fund and not the Special Revenue fund.

Last year the assessment was credited for the contribution from St Regis and that the 2013 and 2014 had been received when preparing the assessment billing for 2015. This was used to reduce the amount billed for the 2015 Assessment billing by \$300,000.00.

Chief Giles stated that there will be \$150,000.00 placed in a capital projects fund for future apparatus purchase. The hope is that they won't need to use it for the lawsuit funding.

Greg McPhie advised Chief Giles to put the office lease and cell tower where he feels it needs to be and they will address it at the public hearing.

Chief Report

Chief Giles stated that he has not heard anything new on the original lawsuit. He stated that yesterday was the deadline.

Chief Giles reported on the Wheeler Fire. He stated that the State will be coming to the county with the bill and then they would address it with Mr. Roney. He stated that they do have documentation regarding the District vehicles and manpower on the fire.

Danny Goode stated that he had an item for closed session.

A motion was made by Danny Goode to move into executive session. The motion was seconded by Kendall Crittenden and the motion passed all in favor.

Report Criteria:

Detail report.
Invoices with totals above \$0 included.
Paid and unpaid invoices included.

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
36000							
36000	HICKEN OXYGEN	14606	FILL AIR TANKS	10/03/2015	198.05	198.05	11/30/2015
	Total 36000:				198.05	198.05	
46700							
46700	L N CURTIS & SONS	3164370	EQUIPMENT - SUPPLIES	11/12/2015	540.36	540.36	12/01/2015
	Total 46700:				540.36	540.36	
49595							
49595	QUESTAR GAS COMPANY	11122015	NATURAL GAS SERVICE	11/12/2015	549.65	549.65	12/01/2015
	Total 49595:				549.65	549.65	
65000							
65000	UTAH LOCAL GOVERNMENTS	1516994	Workers comp	11/30/2015	938.95	938.95	12/01/2015
65000	UTAH LOCAL GOVERNMENTS	1516994	Workers Comp	11/30/2015	938.95	938.95	12/01/2015
	Total 65000:				1,877.90	1,877.90	
66150							
66150	ROCKY MOUNTAIN POWER	11192015	JORDANELLE FIRE STATION	11/19/2015	480.25	480.25	12/01/2015
	Total 66150:				480.25	480.25	
66200							
66200	UTAH STATE TAX COMMISSIO	11302015	STATE WITHHOLDING	11/30/2015	3,498.92	3,498.92	11/30/2015
66200	UTAH STATE TAX COMMISSIO	11302015	STATE WITHHOLDING	11/30/2015	1,517.43	1,517.43	11/30/2015
	Total 66200:				5,016.35	5,016.35	
66225							
66225	UTAH RETIREMENT SYSTEMS	11192015	RETIREMENT	11/19/2015	1,016.89	1,016.89	11/19/2015
66225	UTAH RETIREMENT SYSTEMS	11192015	RETIREMENT	11/19/2015	11,749.70	11,749.70	11/19/2015
66225	UTAH RETIREMENT SYSTEMS	11302015	RETIREMENT	11/30/2015	868.97	868.97	11/30/2015
66225	UTAH RETIREMENT SYSTEMS	11302015	RETIREMENT	11/30/2015	12,131.11	12,131.11	11/30/2015
	Total 66225:				25,766.67	25,766.67	
90082							
90082	COLONIAL SUPPLEMENTAL IN	7667819-1201	SUPPLEMENTAL INSURANCE	11/21/2015	65.15	65.15	11/30/2015
	Total 90082:				65.15	65.15	
90108							
90108	ELECTRICAL WHOLESALE SUP	11202015	ELECTRICAL EQUIPMENT	11/20/2015	32.93	32.93	11/30/2015
90108	ELECTRICAL WHOLESALE SUP	910369413	ELECTRICAL EQUIPMENT	12/01/2015	277.69	277.69	12/01/2015
	Total 90108:				310.62	310.62	
90145							
90145	WELLS FARGO	11112015	REIMBURSABLE FIRE FIGHTER	11/11/2015	6,034.00	6,034.00	12/01/2015

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
90145	WELLS FARGO	11112015	Directv	11/11/2015	131.21	131.21	12/01/2015
90145	WELLS FARGO	11112015	staples	11/11/2015	165.98	165.98	12/01/2015
90145	WELLS FARGO	11112015	staples	11/11/2015	95.80	95.80	12/01/2015
90145	WELLS FARGO	11112015	staples	11/11/2015	624.99	624.99	12/01/2015
90145	WELLS FARGO	11112015	staples	11/11/2015	20.00-	20.00-	12/01/2015
Total 90145:					7,031.98	7,031.98	
90149							
90149	JEMS	11152015	EMS TRAINING MAGAZINE	11/15/2015	24.00	24.00	12/01/2015
Total 90149:					24.00	24.00	
90180							
90180	SUNRISE ENVIRONMENTAL	56894	SUPPLIES	11/24/2015	807.42	807.42	12/01/2015
Total 90180:					807.42	807.42	
90241							
90241	WASATCH COUNTY COMMUNI	1015	PAGERS/RADIOS	11/18/2015	3,801.84	3,801.84	12/01/2015
Total 90241:					3,801.84	3,801.84	
91340							
91340	POSITIVE PROMOTIONS, INC	05384050	PROMOTIONAL/EDUCATION IT	11/19/2015	828.64	828.64	11/30/2015
Total 91340:					828.64	828.64	
91367							
91367	UTAH YAMAS CONTROLS	67926A	REPAIR OF MAGNETIC DOOR L	10/28/2015	30.00	30.00	11/30/2015
Total 91367:					30.00	30.00	
Grand Totals:					47,328.88	47,328.88	

Dated: _____

Fire Board Chairman: _____

Board Members: _____

Fire Chief: _____

Report Criteria:

Paid transmittals included
 Unpaid transmittals included

Transmittal Number	Name	Check Number	Pay Per Date	Pay Code	Description	GL Account	Amount
1							
1	INTERNAL REVENUE SE	0	11/21/2015	74-00	941 FICA/FWH Tax Deposit Social Secu	1-21100	1,483.44
1	INTERNAL REVENUE SE	0	11/21/2015	74-00	941 FICA/FWH Tax Deposit Social Secu	1-21100	1,483.44
1	INTERNAL REVENUE SE	0	11/21/2015	75-00	941 FICA/FWH Tax Deposit Medicare P	1-21100	346.93
1	INTERNAL REVENUE SE	0	11/21/2015	75-00	941 FICA/FWH Tax Deposit Medicare P	1-21100	346.93
1	INTERNAL REVENUE SE	0	11/21/2015	76-00	941 FICA/FWH Tax Deposit FWT Pay	1-21200	2,600.02
Total 1:							6,260.76
Grand Totals:							6,260.76

Report Criteria:

Paid transmittals included
Unpaid transmittals included

Transmittal Number	Name	Check Number	Pay Per Date	Pay Code	Description	GL Account	Amount
1							
1	INTERNAL REVENUE SE	0	11/07/2015	74-00	941 FICA/FWH Tax Deposit Social Secu	1-21100	1,221.18
1	INTERNAL REVENUE SE	0	11/07/2015	74-00	941 FICA/FWH Tax Deposit Social Secu	1-21100	1,221.18
1	INTERNAL REVENUE SE	0	11/07/2015	75-00	941 FICA/FWH Tax Deposit Medicare P	1-21100	285.61
1	INTERNAL REVENUE SE	0	11/07/2015	75-00	941 FICA/FWH Tax Deposit Medicare P	1-21100	285.61
1	INTERNAL REVENUE SE	0	11/07/2015	76-00	941 FICA/FWH Tax Deposit FWT Pay	1-21200	2,023.77
Total 1:							5,037.35
Grand Totals:							5,037.35

Report Criteria:

- Paid transmittals included
- Unpaid transmittals included

Transmittal Number	Name	Check Number	Pay Per Date	Pay Code	Description	GL Account	Amount
1							
1	INTERNAL REVENUE SE	0	11/10/2015	74-00	941 FICA/FWH Tax Deposit Social Secu	1-21100	1,654.89
1	INTERNAL REVENUE SE	0	11/10/2015	74-00	941 FICA/FWH Tax Deposit Social Secu	4-21100	1,058.12
1	INTERNAL REVENUE SE	0	11/10/2015	74-00	941 FICA/FWH Tax Deposit Social Secu	1-21100	1,654.75
1	INTERNAL REVENUE SE	0	11/10/2015	74-00	941 FICA/FWH Tax Deposit Social Secu	4-21100	1,058.06
1	INTERNAL REVENUE SE	0	11/10/2015	75-00	941 FICA/FWH Tax Deposit Medicare P	1-21100	387.04
1	INTERNAL REVENUE SE	0	11/10/2015	75-00	941 FICA/FWH Tax Deposit Medicare P	4-21100	247.48
1	INTERNAL REVENUE SE	0	11/10/2015	75-00	941 FICA/FWH Tax Deposit Medicare P	1-21100	387.06
1	INTERNAL REVENUE SE	0	11/10/2015	75-00	941 FICA/FWH Tax Deposit Medicare P	4-21100	247.46
1	INTERNAL REVENUE SE	0	11/10/2015	76-00	941 FICA/FWH Tax Deposit FWT Pay	1-21200	1,811.78
1	INTERNAL REVENUE SE	0	11/10/2015	76-00	941 FICA/FWH Tax Deposit FWT Pay	4-21200	1,839.97
Total 1:							10,346.41
Grand Totals:							10,346.41

Report Criteria:
Paid transmittals included
Unpaid transmittals included

Transmittal Number	Name	Check Number	Pay Per Date	Pay Code	Description	GL Account	Amount
1							
1	INTERNAL REVENUE SE	0	11/25/2015	74-00	941 FICA/FWH Tax Deposit Social Secu	1-21100	775.26
1	INTERNAL REVENUE SE	0	11/25/2015	74-00	941 FICA/FWH Tax Deposit Social Secu	4-21100	937.32
1	INTERNAL REVENUE SE	0	11/25/2015	74-00	941 FICA/FWH Tax Deposit Social Secu	1-21100	775.25
1	INTERNAL REVENUE SE	0	11/25/2015	74-00	941 FICA/FWH Tax Deposit Social Secu	4-21100	937.33
1	INTERNAL REVENUE SE	0	11/25/2015	75-00	941 FICA/FWH Tax Deposit Medicare P	1-21100	181.33
1	INTERNAL REVENUE SE	0	11/25/2015	75-00	941 FICA/FWH Tax Deposit Medicare P	4-21100	219.19
1	INTERNAL REVENUE SE	0	11/25/2015	75-00	941 FICA/FWH Tax Deposit Medicare P	1-21100	181.32
1	INTERNAL REVENUE SE	0	11/25/2015	75-00	941 FICA/FWH Tax Deposit Medicare P	4-21100	219.20
1	INTERNAL REVENUE SE	0	11/25/2015	76-00	941 FICA/FWH Tax Deposit FWT Pay	1-21200	1,336.46
1	INTERNAL REVENUE SE	0	11/25/2015	76-00	941 FICA/FWH Tax Deposit FWT Pay	4-21200	1,647.02
Total 1:							7,209.68
Grand Totals:							7,209.68

WASATCH COUNTY FIRE DISTRICT

Resolution 15-02

A RESOLUTION AMENDING THE 2015 CALENDAR YEAR BUDGET: AND RELATED MATTERS

WHEREAS, Wasatch County Fire District is required by law to open the budget for 2015 to make amendments; and

WHEREAS, the District has prepared the amendments, and held a public hearing for the purpose of allowing comment on December 3, 2015 at 6:00 pm.

WHEREAS, it is in the best interest of the District to open and amend the 2015 budget to conform with projected revenues and expenses;

NO THEREFORE, IT IS HEREBY RESOLVED, by the governing board of the Wasatch County Fire District, (herinafter referred to as the "District"), that:

The amended 2015 Budget is hereby adopted.

Dated this ____ day of December 2015

Greg Mcphie
Mike Kohler
Kipp Bangerter
Steve Farrell
Kendall Crittenden
Danny Goode
Mike Peterson

Board Chairman
Wasatch County Fire District

WASATCH COUNTY FIRE DISTRICT

Resolution 15-03

A RESOLUTION ADOPTING THE BUDGET FOR THE 2015 CALENDAR YEAR: AND RELATED MATTERS.

WHEREAS, Wasatch County Fire District is required by law to adopt a budget for the calendar year 2016; and

WHEREAS, the District has prepared a proposed budget, and held a public hearing for the purpose of allowing comment on the proposed 2016 budget on December 3, 2015 at 6:00 pm.

WHEREAS, it is in the best interests of the District to adopt the 2016 budget as proposed;

NOW THEREFORE, IT IS HERBY RESOLVED, by the Governing Board of the Wasatch County Fire District, (hereinafter referred as to as the "District"), that:

The 2016 budget is hereby adopted.

DATED this _____ day of December, 2016

Greg McPhie
Kendall Crittenden
Steve Farrell
Kipp Bangerter
Mike Kohler
Danny Goode
Mike Peterson

Board Chairman
Wasatch County Fire District

Attest:

District Clerk

WASATCH COUNTY FIRE DISTRICT

Resolution 15-04

A RESOLUTION SETTING THE DATE AND TIME FOR THE WCFD BOARD MEETINGS 2016; AND RELATED MATTERS.

WHEREAS, Wasatch County Fire District is required by law to set and post the dates and time of the WCFD regular business meetings.

WHEREAS, the District has calendared the dates and times proposed for the WCFD regular business meetings and the location of the meetings to be held on the _____ to be held at the Wasatch County Administration Building located at 25 N. Main in Heber City, UT. This will be posted on the WCFD website as well as posted in the Wasatch County Wave, the local publication for Wasatch County, on January 6th and 13th 2016.

NOW THEREFORE, IT IS HERBY RESOLVED, by the Governing Board of the Wasatch County Fire District, (hereinafter referred as to as the "District"), that:

The date times and location of the District regular business meeting is hereby adopted.

The list of the dates, time and location is shown on the attachment Exhibit "A" is hereby adopted.

DATED this ____ day of December, 2015

Stephen Capson
Kendall Crittenden
Steve Farrell
Jay Price
Greg McPhie
Kipp Bangerter
Mike Kohler

Board Chairman
Wasatch County Fire District

Attest:

District Clerk

EXHIBIT "A"

DATES, TIMES AND LOCATION FOR WCFD REGULAR BUSINESS MEETINGS
FOR 2015

The Wasatch County Fire District Regular business meetings will be held on the _____ of each month beginning at 5:00 pm unless otherwise notified. The location for the meetings will be the Wasatch County Administration Building located at 25 N. Main in Heber City unless otherwise notified.

JANUARY
FEBRUARY
MARCH
APRIL
MAY
JUNE
JULY
AUGUST
SEPTEMBER
OCTOBER
NOVEMBER
DECEMBER

To be published in the Wasatch Wave on January 6th and 13th 2016.

**Wasatch County Fire District
Notice of Budget Hearing**

Public notice is hereby given that on December 3, 2015 at 6:00 pm, a public budget hearing for the Wasatch County Fire District will be held at the Wasatch County Administration Building, located at 25 N Main in Heber City, Utah. The purpose of the hearing is to adopt the 2016 calendar year budget for the Fire District. A copy of the tentative budget will be available at the District Business Office located at the Jordanelle Fire Station, 10420 North Jordanelle Blvd., Heber City, Utah, and can be inspected during regular office hours Monday through Thursday from 7:00 am to 12:00 pm.

The tentative budget is also available on the Fire District Web Site wasatchcountyfire.com. The District Board will also open the Wasatch County Fire District 2015 calendar year budget to allow for the adjustment of any additional revenue and expenses.

Published in the Wasatch Wave Wednesday November 25 and December 2, 2015

Ernie Giles
Fire Chief

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	
Revenues							
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 Delinquent 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 Revenue	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		5,800.00		(5,800.00)	-100.00%
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>	<u>15,700.00</u>	<u>0.72%</u>
Expenses							
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					
Apparatus Replacement	1-71000				160,000.00	160,000.00	100.00%
Contingency Expense	1-74000	601,674.99					
Operating Transf To Other Funds	1-98000		150,000.00				100.00%
Contribution to Fund Balance	0		154,600.00	270,400.00	5,200.00	(265,200.00)	-98.08%
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>	<u>15,700.00</u>	<u>0.72%</u>
Net Income / (Loss)		<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

Description	GL No.	2014 Actual	2015 Original Budget	2015 Amended Budget	2016 Proposed	Change	
Revenues							
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	15,900.00	15,900.00		0.00%
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		236,400.00		(236,400.00)	-100.00%
Total Revenues		<u>1,198,752.63</u>	<u>721,000.00</u>	<u>944,000.00</u>	<u>731,800.00</u>	<u>(212,200.00)</u>	<u>-17.70%</u>
Expenses							
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				
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>	<u>159,400.00</u>	<u>13.30%</u>
Net Income / (Loss)		<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ (371,600.00)</u>	<u>\$ (371,600.00)</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>	
Revenues							
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				100.00%
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>	<u>400.00</u>	<u>8.66%</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	400.00	8.00%
Total Expenditures / Expenses		<u>4,619.11</u>	<u>152,900.00</u>	<u>5,000.00</u>	<u>5,400.00</u>	<u>400.00</u>	<u>8.66%</u>
Net Income / (Loss)		<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	

WCFPSSD Combined 2016 Budget

REVENUES

GL Number	Revenue	General Fund		Assessment Fund	Capital Projects Fund	Total			
		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	\$ 58,771.48	\$ 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	\$ 584,566.46		\$ 500,800.00		\$ 500,800.00	\$ 314,500.00	\$ 186,300.00	37.20%
36001	Revenue Recoveries	\$ 4,861.28	\$ -	\$ -		\$ -	\$ -	\$ -	-
32501	Jordanelle Area Enhancement			\$ 150,000.00		\$ 150,000.00	\$ 300,000.00	\$ (150,000.00)	-100.00%
38001	Fire Station Penalties & Interest	\$ 8,997.65		\$ 9,000.00		\$ 9,000.00	\$ 9,200.00	\$ (200.00)	-2.22%
38501	Ambulance Rev	\$ 86,997.07	\$ -	\$ -		\$ -	\$ 63,200.00	\$ (63,200.00)	-100.00%
38600	Extraction Revenues	\$ 2,100.00	\$ -			\$ -	\$ -	\$ -	-
38700	Hazmat Revenues	\$ 16,713.52	\$ -			\$ -	\$ -	\$ -	-
38800	Fire Warden Reimbursement	\$ 6,030.00	\$ 6,000.00	\$ -		\$ 6,000.00	\$ 6,000.00	\$ -	-
38900	Wildland Firefighter Reimbursement	\$ 1,928.00	\$ -			\$ -	\$ 6,400.00	\$ (6,400.00)	-100.00%
38900	Plan & Inspection Revenue	\$ 146,819.77	\$ 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	\$ 3,800.00	\$ -	\$ 5,400.00	\$ 9,000.00	\$ 9,200.00	\$ (200.00)	-2.22%
38500	Miscellaneous Revenue	\$ 4,292.25	\$ -	\$ -		\$ -	\$ 5,600.00	\$ (5,600.00)	-100.00%
39661	Cell Tower Rev	\$ 15,980.00		\$ 15,900.00		\$ 15,900.00	\$ 15,900.00	\$ -	0.00%
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	\$ -				\$ -	\$ -	\$ -	-
87000	Operating Transf From Other Funds	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	-100.00%
xxxxx	Contributions from Fund Balance	\$ 860,884.45	\$ -	\$ -		\$ -	\$ 236,400.00	\$ (236,400.00)	0.00%
Total Revenue		\$ 3,375,945.88	\$ 2,085,900.00	\$ 731,800.00	\$ 5,400.00	\$ 2,823,100.00	\$ 3,019,200.00	\$ (186,100.00)	-8.95%

EXPENDITURES

GL Number	Expenses	General Fund		Assessment Fund	Capital Projects Fund	Total				
		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	\$ 1,306,800.00	\$ 86,000.00	6.31%	
41200	Payroll Taxes	\$ 82,736.43	\$ 79,700.00	\$ 25,500.00		\$ 105,200.00	\$ 98,800.00	\$ 8,400.00	7.98%	
41300	Worker's Comp	\$ 17,958.61	\$ 12,700.00	\$ 12,700.00		\$ 25,400.00	\$ 22,400.00	\$ 3,000.00	11.81%	
51600	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	\$ 5,841.38	\$ 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	\$ 6,580.68	\$ 14,000.00	\$ -		\$ 14,000.00	\$ 12,100.00	\$ 1,900.00	13.57%	
50000	Legal Fees	\$ 163,268.57	\$ 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	7.80%	
55000	Equipment - Supplies	\$ 40,684.25	\$ 66,000.00	\$ -		\$ 66,000.00	\$ 51,500.00	\$ 14,500.00	21.97%	
55100	Equipment - Repairs & Maint	\$ 86,656.35	\$ 95,000.00	\$ -		\$ 95,000.00	\$ 92,700.00	\$ 2,300.00	2.42%	
55161	Ambulance Expense	\$ 6,631.76	\$ -	\$ -		\$ -	\$ 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	\$ 1,166,571.06	\$ -	\$ 508,800.00		\$ 508,800.00	\$ 360,000.00	\$ 149,800.00	29.38%	
90000	Miscellaneous	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	-	
98000	Operating Transf To Other Funds	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	-100.00%	
0	Contributions to Fund Balance	\$ 4,619.11	\$ 5,200.00	\$ -		\$ 5,400.00	\$ 10,800.00	\$ 275,400.00	\$ (264,600.00)	-
Total Expenses		\$ 3,375,945.88	\$ 2,085,900.00	\$ 1,103,400.00	\$ 5,400.00	\$ 3,194,700.00	\$ 3,019,200.00	\$ 175,500.00	6.49%	

Total Profit/(Loss) \$ - \$ -0- \$ (371,600.00) \$ -0- \$ (371,600.00) \$ -0-