

MORMON LAKE FIRE DISTRICT GENERAL FUND

Budget Posting Summary

Mormon Lake Fire District General Fund

Fiscal Year 2018-2019 PROPOSED Annual Budget

July 1, 2018 through June 30, 2019

General Fund	Proposed Fiscal Year '18 – '19	Proposed Fiscal Year '19 – '20
<u>Revenues</u>		
General Fund Carry Over	\$130,000	\$80,000
Contingency (General Reserve)	\$11,000	\$11,230
Property Taxes	\$218,668	\$227,635
Fire District Assistance Tax	\$39,360	\$39,500
Interest	\$850	\$850
Donations/Other Income	\$500	\$500
State Grants & Other Grants	\$146,827	\$147,246
Total General Fund Revenue	\$547,205	\$506,961
<u>Expenditures</u>		
Base Pay (Salary & Stipends)	\$181,440	\$190,100
Employee/Volunteer Expenses	\$71,028	\$72,383
Overhead (Insurance/Utilities)	\$27,050	\$27,250
Operating Expenses	\$126,457	\$121,983
General Fund Transfer to Capital Fund	\$50,000	\$0
Reserve Fund	\$80,000	\$80,000
Contingency Fund	\$11,230	\$15,245
Total expenses	\$547,205	\$506,961

Public Budget Hearing:

Copies of the proposed budget are available through the District Administrative Offices or by visiting the District Website at www.mormonlakefire.com. The proposed budget was presented on Tuesday, May 8th during the regular Board Meeting for approval to post. In accordance with the A.R.S. §48-805 (A)2, the 20 Day posting period is Wednesday, May 9th through Tuesday, May 29th 2017. The budget hearing and final adoption are scheduled for Tuesday, June 12th, 2018 at 1:00 p.m. at the Fire Station located at:

Mormon Lake Fire District
1067 Mormon Lake Road
Mormon Lake, AZ

NOTE: This budget is subject to change before the scheduled final adoption on June 12th, 2018.

GENERAL FUND FY 19 & FY 20 BUDGET

<i>Mormon Lake</i>	Budgeted FY (17-18)	Proposed FY (18-19)	Percent Change	Estimated FY (19-20)	Summary of Changes
	FY 18	FY 19	% Change	FY 20	
REVENUE	Est. carryover ↓	Est. carryover ↓		Est. carryover ↓	
999.100 - Admin Reserve Fund	75,000	130,000	173.33%	80,000	3.25 MIL Rate
999.200- Contingency (General Reserve)	4,000	11,000	0.00%	11,230	
401.000 - Tax Revenue (NAV \$6,444,160- MIL 3.25)	209,435	218,668	104.41%	227,635	Assumes a NAV of 6,728,246 and a 3.25 Mil Rate
402.000 - FDAT	35,603	39,360	110.55%	39,500	
403.000 - Interest	600	850	141.67%	850	
406.000 - Donations	3,000	500	0.00%	500	
407.000 - State Grants & Other Grants	4,500	146,827	0.00%	147,246	SAFER Grant
Total revenue	332,138	547,205	164.75%	506,961	
EXPENDITURES					
601.000 - Base Pay (Salary & Stipends)	90,250	181,440		190,100	Chief Salary and Stipends - Includes SAFER Grant employee
Labor expenses	90,250	181,440	201.04%	190,100	
610.000 - Employee Benefits	17,570	30,525	173.73%	31,440	Health Insurance, VOL AD&D, SAFER Grant employee insurance
610.100 - Employee Health Requirements	1,215	3,615	297.53%	3,615	Physical/ Health Evaluation
612.000 - Uniforms	444	2,228	0.00%	2,228	Uniforms
613.000 - Workers Compensation Insurance	7,000	11,300	161.43%	11,300	
614.000 - AZ State Unemployment	500	500	1.00%	500	Now signed up with DES
615.000 - FICA Expense Employer	6,462	14,000	216.65%	14,300	Social Security and Medicare Employer Match (7.65% of wages)
616.000 - Employer Pension Contributions	3,600	8,860	0.00%	9,000	Retirements
Employee expenses	36,791	71,028	193.06%	72,383	
630.000 - Department Insurance	12,000	12,000	100.00%	12,200	VFIS
631.000 - Public Utilities	14,870	15,050	101.21%	15,050	Electric, Propane, Telephone, Trash, Septic, Water
Overhead expenses	26,870	27,050	100.67%	27,250	
640.000 - Office Supplies	6,250	10,400	166.40%	7,200	Office Supplies & Office Equipment, Software, Fluent Program
641.000 - Printing	300	300	0.00%	300	Blank Warrants for new FY
642.000 - Postage	200	120	60.00%	120	Postage
644.000 - Professional Services	44,850	31,250	69.68%	31,500	Lawyer, Accounting, Dispatch, Repeater service, IGA's
645.000 - Memberships and Publications	1,500	1,500	100.00%	1,500	Dues and Fees
647.000 - Public Education	200	200	100.00%	200	Public Relations
648.000 - Operating Supplies	2,121	1,500	0.00%	1,500	TP, Paper Towels, Cleaning Supplies, Garbage bags, Etc.
649.000 - Facilities/Ground Maintenance	3,750	4,883	130.21%	4,883	Building Maintenance & Building Repair & Ground Maint
650.000 - Vehicle Maintenance	7,900	10,300	130.38%	10,300	Vehicle Repair & Vehicle Maintenance
651.000 - Equipment Maintenance	500	1,480	296.00%	1,480	Station Tools & Equipment- Added money in for SCBA Fit Testing
652.000 - Communication Maintenance	2,560	3,560	139.06%	3,560	
658.000 - Management Training	6,000	12,868	214.47%	12,500	
661.000 - Travel / Miscellaneous Expenses	2,000	16,676	843.80%	17,000	
663.000 - Fire Supplies	7,800	26,280	336.92%	25,000	
664.000 - Medical Supplies	3,000	2,340	78.00%	2,340	Medical Supplies
665.000 - Truck Supplies	500	500	100.00%	500	Foam, Anitfreeze, etc.
666.000 - Fuel and Oils	2,000	2,100	0.00%	2,100	Fule and oils
Operating expenses	91,431	126,457	138.31%	121,983	
Total expenditures w/out Reserves	245,342	405,975	165.47%	411,716	
999.100 - Admin Reserve - Transfer to Capital Fund	0	50,000	#DIV/0!	0	
999.100 - Administrative Reserve Funds	77,000	80,000	103.90%	80,000	
999.200 - Contingency Fund	9,722	11,230	115.51%	15,245	
Reserve Fund	86,722	141,230	162.85%	95,245	
Total expenditures	332,064	547,205	164.79%	506,961	

CAPITAL BUDGET FY 19 & FY 20

<i>Mormon Lake</i>	Budgeted FY (17-18)	Proposed FY (18-19)	Percent Change	Estimated FY (19-20)	Summary of Changes
	FY 18	FY 19	% Change	FY 20	
REVENUE	Est. carryover ↓	Est. carryover ↓		Est. carryover ↓	
999.300 - Capital Reserve Fund	9,726	16,796	172.69%	10,096	
999.300 - Transfer from the Admin Reserve Fund	0	50,000		0	
403.000 - Interest Income	200	200		200	
406.000 - Donations	2,074	100		100	
407.000 - State Grants & Other Grants		153,000			SAFER Grant
Capital revenue total	12,000	220,096	1834.13%	10,396	
EXPENDITURES					
706.000 - Vehicle (used)	0	5,000			
704.000 - Communication / Radios		35,000			
707.100 - Station Remodel		10,000			
705.000 - Tools / Equipment / Hose / PPE		7,000			
704.000 - Communication / Radios (if grant awarded)		70,000			
707.000 - Station Remodel (if grant awarded)		10,000			
705.000 - Fire Supplies / Equipment (if grant awarded)		73,000			
Capital expenses total	0	210,000		0	
ENDING CAPITAL FUNDS					
999.300 - Capital Reserve Fund	12,000	10,096	84.13%	10,396	
Reserve Fund total	12,000	10,096	84.13%	10,396	
Total expenditures	12,000	220,096	1834.13%	10,396	



Mormon Lake Fire District

1067 Mormon Lake Rd. Mormon Lake, AZ 86038
 Phone: 928-354-2231 Fax: 928-354-2334

Clifford Ayres - Chairman
 Ralph King - Clerk
 Mary Lockett - Board Member
 Vacant - Board Member
 Vacant - Board Member
 Kevin Schulte - Fire Chief

NOTE: ORANGE TEXT IS FOR POTENTIAL GRANT INCOME AND POTENTIAL GRANT PURCHASES.

FY 2019 General Fund Budget - REVENUE						
Acct.	Line Item Description	Proposed FY 19	Budgeted FY 18	FY 18 vs. FY 19		
COMBINED CARRYOVER						
999.10 ADM	Reserve Fund	130,000	75,000			
999.20 ADM	Contingency	11,000	4,000	79,000	62,000	178.48%
REVENUE						
401.00 ADM	Tax Revenue (3.25 MIL)	218,668	209,435			
402.00 ADM	Fire District Assistance Tax (18% of Tax)	39,360	35,603			
403.00 ADM	Interest Income	850	600			
406.00 ADM	Records Requests / Other Income	500	3,000			
407.00 ADM	Potential SAFER Grant (for hiring FF)	146,827	0			
	REVENUE TOTAL	547,205	547,205	327,638		
FY 2018 General Fund Budget - EXPENSES						
LABOR EXPENSES						
Acct.	Line Item Description	Proposed FY 19	Budgeted FY 18	FY 18 vs. FY 19		
601.00	Base Pay					
601.00 ADS	Chief Wages	52,000	47,250			
601.00 ADS	Assistant Chief Wages	37,440	0			
601.10 ADS	Stipends	15,000	43,000			
601.10 ADS	Stipends for SAFER Grant FF's	35,000	0			
601.00 ADS	(Potential) SAFER RR Coordinator - Grant Funded	42,000	0	90,250	91,190	201.04%
	LABOR TOTAL	181,440	181,440	90,250	90,250	
EMPLOYEE EXPENSES						
Acct.	Line Item Description	Proposed FY 19	Budgeted FY 18	FY 18 vs. FY 19		
610.00	Employee Benefits					
610.00 ADS	Benefits (SAFER Grant FF - Potential Cost)	10,695				
610.00 ADS	Benefits (Health Insurance, Dental, Vision)	17,030	14,770			
610.00 ADS	VOL AD&D Insurance	3,800	2,800	17,570	13,955	179.43%
610.10	Employee Health Requirements					
610.10 HFP	New Recruit Physicals - SAFER Grant	2,400				
610.10 HFP	Career Health Assessments	1,215	1,215	1,215	2,400	297.53%
612.00	Uniforms					
612.00 UNI	Uniforms / T-Shirts (SAFER Grant FF-potential)	1,228	0			
612.00 UNI	Uniforms / T-Shirts	1,000	444	444		0.00%
613.00	Workers Compensation Insurance					
613.00 ADS	Workers Compensation Insurance - SAFER	4,000				
613.00 ADS	Workers Compensation Insurance	7,300	7,000	7,000	4,300	161.43%
614.00	State Unemployment Insurance					
614.00 ADS	Unemployment Claims	500	500	500	0	0.00%
615.00	FICA Expenses Employer					
615.00 ADS	Medicare & Social Security (SAFER Grant)	6,000				
615.00 ADS	Medicare & Social Security	8,000	6,462	6,462	7,538	216.65%
616.00	Employer Pension Contributions					
616.00 ADS	SAFER Grant Employee Pension - 8%	3360				
616.00 ADS	Chief Pension Contributions	5,500	3,600	3,600	5,260	246.11%
	EMPLOYEE TOTAL	72,028	72,028	36,791	36,791	195.78%
OVERHEAD EXPENSES						
Acct.	Line Item Description	Proposed FY 19	Budgeted FY 18	FY 18 vs. FY 19		
630.00	Department Insurance					
630.00 ADS	VFIS Insurance	11,000	12,000	12,000	-1,000	91.67%
631.00	Public Utilities					
631.00 ADS	Electricity	4,000	4,000			
631.00 ADS	Phones - TDS & Chief's Phone	3,700	3,520			
631.00 ADS	Septic	3,250	3,250			
631.00 ADS	Water	400	400			
631.00 ADS	Propane	3,000	3,000			
631.00 LAB	Trash Disposal - Waste Management	700	700			
	OVERHEAD TOTAL	26,050	26,050	26,870	26,870	-820 96.95%

OPERATING EXPENSES							
Acct.	Line Item Description	Proposed FY 19		Budgeted FY 18		FY 18 vs. FY 19	
640.00	Office Supplies						
640.00 ADS	Incidental supplies	2,100		2,100			
640.00 ADS	Office Equipment - Computer, Tablet SAFER	2,200		1,000			
640.00 ADS	Office Equipment	3,000		1,000			
640.00 MIS	Computer Software (Emergency Reporting)	2,000		1,800			
640.00 MIS	Computer Software (including Fluent)	1,100	10,400	1,350	7,250	3,150	143.45%
641.00	Printing						
641.00 ADS	New FY Blank Warrants	300	300	300	300	0	0.00%
642.00	Postage and Freight						
642.00 ADS	Postage	120	120	200	200	-80	60.00%
644.00	Professional Services						
644.00 ADS	County Attorney Fees	4000		20000			
644.00 ADS	Accounting Expenses	12800		10050			
644.00 ADS	HFD IGA	10000		10000			
644.00 COM	Moving the Repeater to Hutch Mt.	0		2000			
644.00 COM	Repeater Service - Niles	3350		1800			
644.00 COM	Dispatch Contract	1100	31,250	1000	44,850	-13,600	69.68%
645.00	Memberships & Publications						
645.00 ADM	Dues and Fees	1500	1,500	1500	1,500	0	100.00%
647.00	Public Education						
647.00 PED	Public Relations	200	200	200	200	0	100.00%
648.00	Operating Supplies						
648.00 LAB	Operating Supplies	1,500	1,500	2,121	2,121	-621	0.00%
649.00	Facilities Maintenance						
649.00 LAB	Permits / Remodel station	3,183		2,500			
649.00 LAB	Landscaping/ Ground Maint/ Snow Removal	700		500			
649.00 LAB	Building Maintenance	1,000	4,883	750	1,250	3,633	390.64%
650.00	Vehicle Maintenance and Repair						
650.00	Vehicle Maintenance & Repair	10,300	10,300		7900	2,400	130.38%
651.00	Equipment Maintenance						
651.00 EQP	SCBA Testing	880					
651.00 EQP	Small Tools	600	1,480	500	500	980	296.00%
652.00	Communication / Radios						
652.00 COM	Communication & Radios	3,560	3,560	2,560	2,560	1,000	139.06%
658.00	Management Training						
658.00 ADM	FF Training - SAFER Grant	6368					
658.00 ADM	Board Expenses	1000		1500			
658.00 ADM	Professional Development/ Training Props	5,500	12,868	4,500	6,000	6,868	214.47%
661.00	Miscellaneous Expenses						
661.00 ADM	Travel Expenses	1,700		1,600			
661.00 ADM	Travel Expenses for Recruiting - SAFER Grant	10,876		0			
661.00 ADM	Awards / Incentives - SAFER Grant	3,900		0			
661.00 ADM	Awards / misc.	400	16,876	400	2,000	14,876	843.80%
663.00	Fire Supplies						
663.00 EQP	Tools /Equipment/ Hose	3,930		4,000			
663.00 EQP	PPE - SAFER Grant	17,800		0			
663.00 PPE	PPE	4,550	26,280	3,800	3,800	22,480	691.58%
664.00	Medical Supplies						
664.00 EMS	Soft Medical Supplies	2,340	2,340	3,000	3,000	-660	78.00%
665.00	Truck Supplies						
665.00 APP	Foam	500	500	500	500	0	100.00%
666.00	Fuel and Oils						
666.00 APP	Fuel and Oils	2,100	2,100	2,000	2,000	0	0.00%
	OPERATING TOTAL	126,457	126,457	84,531	85,931	40,526	147.16%
	EXPENSES TOTAL (WITHOUT RESERVES)	405,975	405,975	87,031			
RESERVE FUNDS							
999.10 ADM	Admin Reserve Fund Transfer to Capital Fund	50,000					
999.10 ADM	Admin Reserve Fund	80,000		69,070			
999.20 ADM	Contingency	11,230	141,230	4,000	156,101	-14,871	90.47%
	RESERVED TOTAL	141,230	141,230	73,070	73,070	68,160	193.28%
	TOTAL EXPENSES	547,205	547,205				

FY 2019 CAPTIAL FUND BUDGET - REVENUE							
Acct.	Line Item Description	Proposed FY 19		Budgeted FY 18		FY 18 vs. FY 19	
CARRYOVER							
999.30 ADM	Capital Reserve	16,796	16,796	9,726	9,726	7,070	172.69%
REVENUE							
403.00 ADM	Interest Income	200					
406.00 ADM	Donations / Other income	100					
407.00 ADM	State Grants & Other Grants	153,000					
	Transfers from the M.L. General Fund	50,000	203,300		0	203,300	n.a
	REVENUE TOTAL	220,096	220,096	9,726	9,726	210,370	2262.97%
FY 2019 CAPITAL FUND BUDGET - EXPENSES							
EXPENSES							
Acct.	Line Item Description	Proposed FY 19		Budgeted FY 18		FY 18 vs. FY 19	
	Vehicle (used)	5,000					
	Communications / Radios	35,000					
	Station Remodel	10,000					
	Tools/ Equipment/ Hose/ PPE	7,000					
	Communication / Radios (if Grant is awarded)	70,000					
	Station Remodel (if Grant is awarded)	10,000					
	Fire Supplies / Equipment (if Grant is awarded)	73,000	170,000	12,000	12,000		
	GRANT EXPENSES TOTAL	210,000	210,000	12,000	12,000	198,000	1750.00%
ENDING CAPITAL FUNDS							
999.30 ADM	Capital Reserve	10,096					
	RESERVED TOTAL	10,096	10,096	12,000	12,000	-1,904	84.13%
	TOTAL EXPENSES	220,096	220,096				