

Approved Budget 2023 • 2024



In Memory
Lieutenant Bernie Palmer

SILVERTON FIRE DISTRICT

BUDGET COMMITTEE AGENDA

*AGENDA CLOSSES AT 4:00 P.M., FRIDAY, PRECEDING SCHEDULED MEETING.
BUDGET COMMITTEE MEETING 7:00 P.M., May 16, 2023.*

Join Zoom Meeting:

<https://us02web.zoom.us/j/81341189350?pwd=ZjBoTVltOE5Fc0p4Zm1XU2NkTDRLZz09>

Meeting ID: 813 4118 9350

Passcode: 056700

I. ROLL CALL:

Les Von Flue, President
Stacy Palmer, Vice-President
Robert Mengucci, Secretary-Treasurer
Ryan Bielenberg, Director
Dixon Bledsoe, Director

Fred Bridgehouse, Committee Member
Gordy Jensen, Committee Member
Jon Debo, Committee Member
Greta Ossman, Committee Member
Nick Robinson, Committee Member

II. CALL MEETING TO ORDER :

III. INTRODUCTIONS :

IV. BUDGET COMMITTEE CHAIR ELECTIONS :

V. GOALS FOR 2023-2024 BUDGET :

VI. FUND REVIEW :

(Committee Vote after review of each fund)

Fund 22 - Debt Service
Fund 24 - Volunteer Incentive Plan
Fund 25 - General Fund-Fire Suppression
Fund 29 - Reserve Fund
Fund 30 - Capital Projects Fund
Fund 31 - Personnel Expense Reserve Fund

VII. COMMITTEE TOTAL BUDGET VOTE :

(Committee vote of total budget)

VIII. ADJOURNMENT



SILVERTON FIRE DISTRICT
2023 – 2024
BUDGET COMMITTEE

ELECTED

Robert Mengucci.....06/30/2023
Stacy Palmer.....06/30/2023
Dixon Bledsoe.....06/30/2025
Ryan Bielenberg.....06/30/2025
Les Von Flue.....06/30/2025

TERM EXPIRES

John Debo 6/30/2025
Fred Bridgehouse.. 6/30/2024
Nick Robinson..... 6/30/2024
Gordy Jensen..... 6/30/2025
Greta Ossman..... 6/30/2025

Budget Officer **William Miles, Fire Chief**

Staff.....**Ed Grambusch, Assistant Chief**

Keith Veit, Deputy Chief

Candace Cantu, Office Administrator

Kate Tolmachoff, Administrative Assistant

Ian Peterson, Maintenance Firefighter

Max Hughes, Firefighter/EMT

Kyle Miller, Firefighter/EMT



SILVERTON FIRE DISTRICT

2023 – 2024

BUDGET CALENDAR

Approved January 10, 2023

Appoint Budget Officer _____	* February 14, 2023
Appoint Budget Committee _____	* January 10, 2023
Approve 2023-2024 Budget Calendar _____	* January 10, 2023
Publish Notice of Budget Committee Meeting _____ <i>(5 to 30 days before the meeting: April 19th at 4pm)</i>	April 26, 2023
Budget Committee Meeting _____	May 16, 2023
Budget Committee Meeting _____ <i>(If necessary)</i>	May 18, 2023
Publish Notice of Budget Hearing & Summary _____ <i>(5 to 30 days before the hearing: May 17th at 4pm)</i>	May 24, 2023
Hold Public Budget Hearing & Adopt Budget _____	* June 13, 2023
Enact Resolutions _____ <i>Adopt budget & make appropriations Impose & categorize taxes</i>	* June 13, 2023
Submit Tax Certification to Assessor(s)/Clerk(s) Office _____ <i>(All 2023-2024 Budget & Resolutions)</i>	July 10, 2023

*** Denotes days of regular Board of Director meetings**

Publishing Dates: April 19th for April 26th Notice of Budget Committee Meeting
(Publish once in paper & on website at least 10 days prior per change in ORS 294.401(5))

May 17th for May 24th Notice of Hearing & Summary



Silvertown Fire District
819 Rail Way NE
Silvertown, OR 9731

Phone: (503) 873-5328 Fax :(503) 873-2805

Website: www.silvertownfire.com

May 9, 2023

To: Silvertown Fire District Board of Directors, Budget Committee, Citizens, and Members

Subject: Budget Message for Fiscal Year 2023-2024

I am pleased to submit, for your review and consideration, the 2023-2024 proposed budget for the Silvertown Fire District. This budget, like previous budgets, has been compiled through the collaboration of many members of the District. We have done our best to estimate and forecast the revenues and expenditures needed for providing professional fire, rescue, and EMS services for our community. I want to thank all those who contributed to the process as well as our Office Administrator, Candace Cantu, for the countless hours and information gathering in order to put together this final document for your review.

The Fire District budget document contains detailed descriptions and explanations of proposed resources and expenditures. The detailed descriptions are included to clarify the programs provided by the District. This format is conducive to the monitoring of spending throughout the year and has been well-received by the Board and Budget Committee in previous budgeting cycles. The goal of this document is to create a management tool which will allow the budget committee an opportunity to have a more complete understanding of the financial picture of the organization.

The District has made several key assumptions based on information from the external environment and economic forecasts. We remain vigilant on monitoring the external environment throughout the budgetary process given the impact economic changes will have on our ability to provide service at current and future levels. In the development process, we comply with fiscal policies and we aim to preserve and protect our financial position for the future. Property assessed valuation is projected to increase modestly. We have forecasted a 4 percent assessed valuation growth for the 2023/24 fiscal year, 1 percent of this growth is from new construction.

The economic rebound following the pandemic was quick and robust, but we are hearing and reading that there are signs that we could be headed to a mid-year recession. From our limited research it appears that most state economists have the opinion that interest rate hikes usually have a delayed impact on inflation and the expectation that inflation will continue to increase for the next three or so months and as a result, interest rates are likely to rise and could potentially deepen the expected recession.

Budget Summary

Six funds make up the Fire District budget and they are: Fund 22 Debt Service, Fund 24 Volunteer Incentive Fund, Fund 25 General Fund, Fund 29 Reserve Fund, Fund 30 Capital Improvement Fund for managing the expenditure of the 2015 General Obligation Bond proceeds, and Fund 31 Personnel Expense Reserve Fund to help save funds for future unexpected increases in personnel expenses. Detailed information and changes are outlined in the respective sections for each fund.

Total General Fund revenues for 2023-2024 are estimated at \$3,451,861, which is a slight decrease from fiscal year 2022-2023 due to expecting less grant revenue and the staffing grant revenue moving to Fund 31.

Expenditures are estimated to be as follows: **Personnel Services** \$1,533,518, **Materials and Services** \$807,343, **Capital Outlay** \$127,000, **Contingency** \$100,000, **Transfer to Fund 24 Volunteer Incentive Plan** \$14,000, **Transfer to Fund 29 Reserve** \$100,000, **Transfer to Fund 31 Personnel Expense Reserve**, \$45,000, **Un-appropriated Ending Fund Balance** of \$725,000.00, bringing the total requirements to \$3,451,861.

Several areas of the proposed budget are highlighted here and are important as you review the budget. Some significant changes in the 2023-2024 budget are as follows:

- The proposed budget in Fund 22 represents the eighth year of payments for the 14 year 2015 Bond through JP Morgan Chase and provides for total principal and interest payments of \$356,806. We will levy \$373,619 to insure we will collect enough to cover the principal and interest payments. We are using the collection factor of 95.5% to make sure we receive enough tax money to make the payments.
- Fund 25, personnel expense account (25-1-51001). This year's budget continues to fund 10 FTE positions, however we are funding one of the FTEs in Fund 31 to better track the expenditures of grant funds we received for staffing. Fund 25 will continue to fund nine (9) FTE positions. The Personnel categories include step increases for permanent employees and a 6.0% cost of living adjustment that was approved by the Board in March. Employees may also receive longevity incentives depending on their length of service with the District.
- Health insurance premiums (25-1-51005) increased 4% this budget year. The District stayed with the Oregon Fire Chief's Association (OFCA) group with health coverage plans remaining under Regence and dental plans remaining on MODA. Prescription coverage is also covered by Regence. The OFCA includes a MASA benefit free of charge for all employees. Medical Air Services Association (MASA), is an international company that provides life-saving emergency assistance from home or while traveling anywhere in the world. The District continues to provide Woodburn Ambulance and Life Flight memberships for Volunteers and Directors.
- We are proposing to transfer \$100,000 to the Reserve Fund 29 and we will continue to build this fund which will give the District options for future capital expenses. We continue the annual transfers of at least \$100,000 per year with the goal of having funds available to address large capital purchases. This year we are proposing to expend just

under \$200,000 for property improvements, equipment, and a replacement command vehicle.

- We are continuing to replace structural and wildland personal protective equipment (PPE) that has exceeded its ten-year service life. We have proposed \$50,000 from Protective Equipment (25-1-71002) and \$10,000 from Fund 29, Equipment Reserve (29-1-71003) to continue this process to update firefighter PPE.
- We are hopeful that we can finish the capital projects by the end of fiscal year 2024 proposed in Fund 30. We continue to face delays and cost increases with the last of the projects. The last projects are the construction of a covered vehicle storage area behind the warehouse and painting the heavy brush truck. The last few years have been very difficult and challenging for our building projects.
- Fund 31, will fund three months of insurance premium for one retiree through September which will be the last of the retiree health insurance premium payments. We received a three (3) year staffing grant from the Oregon State Fire Marshal Capacity Grant program. After consulting with our Auditor, we are putting the grant funds for this position in Fund 31, Personnel Reserve and fund directly from there for better tracking. This grant funded position requires an escalating match each year starting with 10% year one, 25% year two, and 50% year three. We also were notified that we received the OSFM \$35,000 summer Wildland Upstaff grant again like we received last year. This grant will also be expensed from Fund 31.

In this uncertain financial climate, we have to remain careful and vigilant regarding revenue and expenditure projections and will continue to take a conservative approach to budgeting to ensure the quality of service, and the long-term stability of the organization.

This year as much as any, it is important to note that this Budget is a “plan”. This plan has been evaluated on several different levels and all budgetary aspects have been taken into account. The proposed budget meets federal and state mandates, as well as local obligations. Further this budget will allow the District to maintain its current levels of service.

This is a balanced and responsible budget. It allows us to provide the excellent service levels our community expects in a fiscally responsible manner.

I would like to thank the Budget Committee and Board of Directors for your time and your thoughtful consideration of this Budget.

Respectfully,

Bill Miles

Bill Miles, Fire Chief/Budget Officer



SILVERTON FIRE DISTRICT

Brief History and Organization

The Silvertown Fire District is a rural fire protection district organized and operating under the authority of ORS Chapter 478 as a municipal corporation and special district of the State of Oregon, and located within Marion and Clackamas Counties approximately 60 miles southeast of the City of Portland and approximately 10 miles east of the City of Salem. The District provides fire suppression, rescue and emergency medical services to the Cities of Silvertown and Scotts Mills and the surrounding rural areas, serving a permanent population of approximately 19,850 and a transient population of approximately 225,000 annually. The District's boundaries encompass approximately 106 square miles with approximately 10,000 residents residing in the rural-urban interface.

On May 01, 1883 the "Eagle Hook and Ladder No. 1" was formed in the Silvertown area. Over the years the organization has changed many times. In 1946 the Silvertown Rural Fire Protection District was formed and contracted for fire protection from the City of Silvertown in 1947. In 1982 the decision was made to consolidate the City and Rural District into one District. In 1992 the District merged by vote of the public with the Scotts Mills Fire District. Presently the District provides protection for 106 square miles with five stations and over seventy volunteer firefighters.

The Board of Directors is the legal governing body of the Fire District. The Board consists of five (5) members elected by popular vote of the citizens within the Fire District. Each member serves a four-year term and meets the second Tuesday of each month.

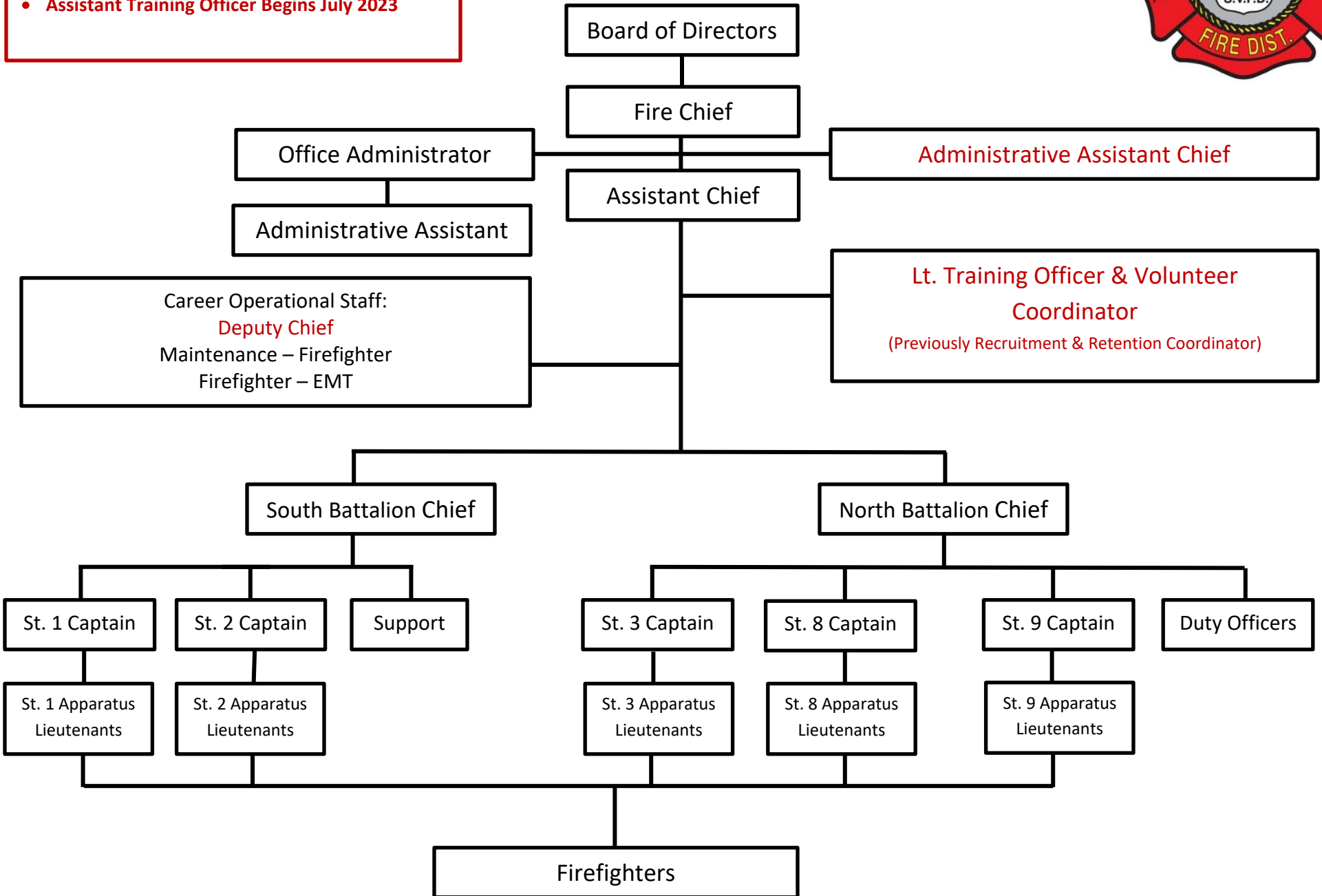
The current paid staff consist of eight full-time employees. Volunteers and paid staff work under the direction of the Fire Chief.

The organization is divided into several areas. Management, Operations, Training, and Maintenance are duties supported by staff. The Silvertown (South) and Scotts Mills (North) Battalions are under the direction of Volunteer Battalion Chiefs. The Suppression force consists of volunteers that reside or are employed in proximity to each respective station. Other areas of special service under Suppression are divided into sections of Rescue, Ladder, Tender, Investigations and Support Services. The staffing for these additional sections also come from the volunteers who have special interests in one or more of the sections. Station captains and apparatus lieutenants along with all firefighters within the Fire District operate under the National Incident Management System (NIMS).



- Deputy Chief Position Ends June 30, 2023
- Administrative Assistant Chief Position Starts July 1, 2023 and Ends December 31, 2023 or Earlier
- Assistant Training Officer Begins July 2023

Silvertown Fire District Organizational Chart

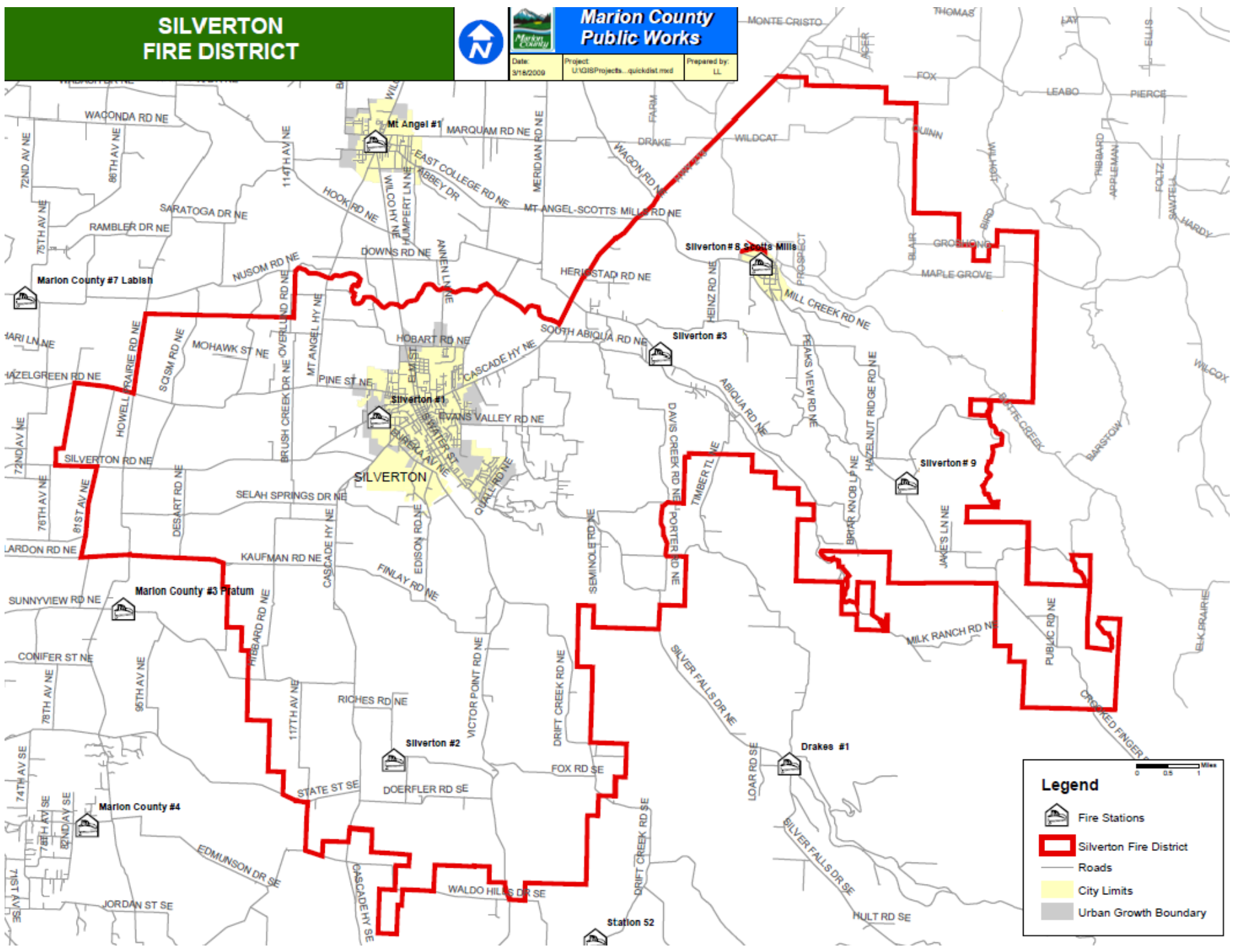


SILVERTON FIRE DISTRICT



Marion County Public Works

Date: 3/18/2008 Project: U\GIS\Projects_quicklist.mxd Prepared by: LL



Legend

- Fire Stations
- Silverton Fire District
- Roads
- City Limits
- Urban Growth Boundary



SILVERTON FIRE DISTRICT

2023 – 2024

BUDGET GOALS

- To provide the highest quality fire and life safety services possible while accomplishing the mission of the Silvertown Fire District.
- To assure career and volunteer staffing at levels adequate to respond to all requests for emergency and non-emergency fire and life safety services in a timely manner.
- To provide reimbursement, benefits, facilities, equipment, opportunity and other forms of incentive for all volunteer and career personnel at a level that promotes a safe work environment, self-motivation, longevity and high morale.
- To provide training for career and volunteer personnel which meets or exceeds applicable federal and state standards and allows individuals to operate as safely and effectively as possible.
- To provide for the maintenance and safe operation of all existing apparatus and equipment.
- To provide for the maintenance and safe operation of all existing facilities and property.
- To provide fire prevention and public education services at a level that will promote personal fire and life safety for all customers of the district.
- To assure adequate cash carry-over for operating expenses between July and November of 2023.



SILVERTON FIRE DISTRICT MISSION STATEMENT

Efficiently and Effectively:

Preserve and protect life and property from fire through prevention and suppression.

Reduce the adverse effects of injury and sudden illness through quality emergency medical services as first responders.

Provide necessary services during natural and manmade disasters.

Respond to the community as requested in the spirit of the Fire Service.

Fund 22: Debt Service Fund Description

Fund 22 is the debt service fund that is for the repayment of the Series 2015 General Obligation Bond. The expenditures in the fund pay the bond principal and interest payments. Taxes dedicated to repay bonds cannot be used for any other purpose. The debt service fund is for property taxes levied outside of our permanent rate limit to pay the principal and interest on general obligation bonded debt.

The Series 2015 General Obligation Bond is a 14-year Direct Placement with JP Morgan Chase at a rate of 2.25%. The principal amount is \$4,155,000 and the total interest is \$785,285 for a total of \$4,940,286 in principal and interest.

Principal and interest payments are made by December 1st of each year and an additional interest payment made by June 1st of every year.

As the bond payments age, the principal payments get larger, and the interest payments get smaller. The last principal payment of \$400,000 and interest payment of \$4,500 is due December 1, 2029.

The eighth principal payment of \$305,000 and interest payment of \$27,618.75 will be due on December 1, 2023 for this 2015 Bond Issue. An interest payment of \$24,187.50 is due on June 1, 2024 for a total payout on principal and interest of \$356,806.25.

Using the 95.5% collection factor, we need to impose \$372,863 in taxes to insure we collect \$356,807 to make the December 1, 2023 principal and interest payment of \$332,619 and the June 1, 2024 interest payment of \$24,188. Therefore, we are proposing a total debt service levy of \$372,863.

Analysis of Fund 22 Revenue and Expenditures

22-0-30000	BEGINNING FUND BALANCE	\$51,885
22-0-41001	PROPERTY TAXES: CURRENT	\$356,807
22-0-41002	PROPERTY TAXES: DELINQUENT	\$16,056
	<i>FUND 22 TOTAL REVENUE</i>	<i>\$424,748</i>
22-2-61001	BOND PRINCIPAL	\$305,000
22-2-61002	BOND INTEREST	\$51,807
	<i>FUND 22 TOTAL EXPENSES</i>	<i>\$356,807</i>

<u>Due Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
12/1/2023	\$305,000	\$27,619	\$332,619
6/1/2024	\$0	\$24,188	\$24,188
		Taxes needed to be received	\$356,807
		Collection Factor ÷ 0.955	\$16,056
		Total taxes to be imposed	\$372,863

THIS PAGE INTENTIONALLY BLANK

General Ledger

Budget Analysis

User: Candace
 Printed: 05/17/2023 - 8:45AM
 Fiscal Year: 2024

APPROVED 2023-2024 BUDGET



2021 Actual	2022 Actual	2023 Adopted	2023 Estimated	Account	Description	FTE	2024 Requested	2024 Proposed	2024 Approved	2024 Adopted
				22	DEBT SERVICE FUND					
				R1	REVENUES					
17,308.68	41,239.65	44,887.00	0.00	30000	FUND BALANCE	0.00	51,885.00	51,885.00	51,885.00	0.00
350,242.45	341,891.13	348,500.00	0.00	41001	PROPERTY TAXES CURRENT	0.00	356,807.00	356,807.00	356,807.00	0.00
4,563.52	4,826.70	16,421.00	0.00	41002	PROPERTY TAXES DELINQUEN	0.00	16,056.00	16,056.00	16,056.00	0.00
0.00	0.00	0.00	0.00	45025	AVAILABLE CASH	0.00	0.00	0.00	0.00	0.00
372,114.65	387,957.48	409,808.00	0.00		REVENUES Totals:	0.00	424,748.00	424,748.00	424,748.00	0.00
372,114.65	387,957.48	409,808.00	0.00		REVENUES TOTALS:	0.00	424,748.00	424,748.00	424,748.00	0.00
				2	EXPENSE					
				06	BOND EXPENSE					
260,000.00	275,000.00	290,000.00	0.00	61001	BOND PRINCIPAL	0.00	305,000.00	305,000.00	305,000.00	0.00
70,875.00	64,856.25	58,500.00	0.00	61002	BOND INTEREST	0.00	51,807.00	51,807.00	51,807.00	0.00
0.00	0.00	0.00	0.00	91025	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
330,875.00	339,856.25	348,500.00	0.00		BOND EXPENSE Totals:	0.00	356,807.00	356,807.00	356,807.00	0.00
330,875.00	339,856.25	348,500.00	0.00		EXPENDITURES TOTALS:	0.00	356,807.00	356,807.00	356,807.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
330,875.00	339,856.25	348,500.00	0.00		SECTION 2 EXPENSES	0.00	356,807.00	356,807.00	356,807.00	0.00
(330,875.00)	(339,856.25)	(348,500.00)	0.00		EXPENSE Totals:	0.00	(356,807.00)	(356,807.00)	(356,807.00)	0.00
				5	(No Description)					
				05	UNAPPROPRIATED					
0.00	0.00	61,308.00	0.00	92006	ENDING FUND BALANCE	0.00	67,941.00	67,941.00	67,941.00	0.00

2021 Actual	2022 Actual	2023 Adopted	2023 Estimated	Account	Description	FTE	2024 Requested	2024 Proposed	2024 Approved	2024 Adopted
0.00	0.00	61,308.00	0.00		UNAPPROPRIATED Totals:	0.00	67,941.00	67,941.00	67,941.00	0.00
0.00	0.00	61,308.00	0.00		EXPENDITURES TOTALS:	0.00	67,941.00	67,941.00	67,941.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	61,308.00	0.00		SECTION 2 EXPENSES	0.00	67,941.00	67,941.00	67,941.00	0.00
0.00	0.00	(61,308.00)	0.00		(No Description) Totals:	0.00	(67,941.00)	(67,941.00)	(67,941.00)	0.00
372,114.65	387,957.48	409,808.00	0.00		SECTION 1 REVENUES	0.00	424,748.00	424,748.00	424,748.00	0.00
330,875.00	339,856.25	409,808.00	0.00		SECTION 1 EXPENSES	0.00	424,748.00	424,748.00	424,748.00	0.00
41,239.65	48,101.23	0.00	0.00		DEBT SERVICE FUND Totals:	0.00	0.00	0.00	0.00	0.00
372,114.65	387,957.48	409,808.00	0.00		REPORT REVENUES	0.00	424,748.00	424,748.00	424,748.00	0.00
330,875.00	339,856.25	409,808.00	0.00		REPORT EXPENSES	0.00	424,748.00	424,748.00	424,748.00	0.00
41,239.65	48,101.23	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

Fund 24: Volunteer Incentive Plan Summary

The Board of Directors started this program on June 8, 1993 for the volunteer members of the District. This plan was established for the purpose of providing the volunteer firefighters an incentive benefit to recognize and encourage a high level of attendance at drills and training. It is also designed to maintain a high level of service to the public by promoting continuing education and to promote and maintain the concept that the District relies primarily on volunteers to provide service to the public.

Revisions were made to the Plan in 1994, 2009 and 2020.

Money for this fund is transferred from Fund 25 Personnel Services. This year we are transferring \$14,000 to fund the plan. FICA and Medicare taxes come from the Social Security line (25-1-51004) in Fund 25.

24-0-30000	BEGINNING FUND BALANCE	\$0
24-0-45025	TRANSFER IN FROM FUND 25	<u>\$14,000</u>
	<i>FUND 24 TOTAL REVENUE</i>	<i>\$14,000</i>
24-1-51014	VOLUNTEER INCENTIVE PLAN	<u>\$14,000</u>
	<i>FUND 24 TOTAL EXPENSES</i>	<i>\$14,000</i>

THIS PAGE INTENTIONALLY BLANK

General Ledger

Budget Analysis

User: Candace
 Printed: 05/17/2023 - 8:42AM
 Fiscal Year: 2024



APPROVED 2023-2024 BUDGET

2021 Actual	2022 Actual	2023 Adopted	2023 Estimated	Account	Description	FTE	2024 Requested	2024 Proposed	2024 Approved	2024 Adopted
				24	VOLUNTEER INCENTIVE PLAN					
				R1	REVENUES					
0.48	0.52	0.00	0.00	30000	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
14,000.00	14,000.00	14,000.00	0.00	45025	TRANSFER IN (FUND 25)	0.00	14,000.00	14,000.00	14,000.00	0.00
14,000.48	14,000.52	14,000.00	0.00		REVENUES Totals:	0.00	14,000.00	14,000.00	14,000.00	0.00
14,000.48	14,000.52	14,000.00	0.00		REVENUES TOTALS:	0.00	14,000.00	14,000.00	14,000.00	0.00
				1	(No Description)					
				01	PAYROLL RELATED EXP					
13,999.96	14,000.00	14,000.00	0.00	51014	VOLUNTEER INCENTIVE PLAN	0.00	14,000.00	14,000.00	14,000.00	0.00
13,999.96	14,000.00	14,000.00	0.00		PAYROLL RELATED EXP Totals:	0.00	14,000.00	14,000.00	14,000.00	0.00
13,999.96	14,000.00	14,000.00	0.00		EXPENDITURES TOTALS:	0.00	14,000.00	14,000.00	14,000.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
13,999.96	14,000.00	14,000.00	0.00		SECTION 2 EXPENSES	0.00	14,000.00	14,000.00	14,000.00	0.00
(13,999.96)	(14,000.00)	(14,000.00)	0.00		(No Description) Totals:	0.00	(14,000.00)	(14,000.00)	(14,000.00)	0.00
14,000.48	14,000.52	14,000.00	0.00		SECTION 1 REVENUES	0.00	14,000.00	14,000.00	14,000.00	0.00
13,999.96	14,000.00	14,000.00	0.00		SECTION 1 EXPENSES	0.00	14,000.00	14,000.00	14,000.00	0.00
0.52	0.52	0.00	0.00		VOLUNTEER INCENTIVE PLAN	0.00	0.00	0.00	0.00	0.00

2021 Actual	2022 Actual	2023 Adopted	2023 Estimated	Account	Description	FTE	2024 Requested	2024 Proposed	2024 Approved	2024 Adopted
14,000.48	14,000.52	14,000.00	0.00		REPORT REVENUES	0.00	14,000.00	14,000.00	14,000.00	0.00
13,999.96	14,000.00	14,000.00	0.00		REPORT EXPENSES	0.00	14,000.00	14,000.00	14,000.00	0.00
0.52	0.52	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

Fund 25: General Fund Summary and Description

Fund 25 is the general fund, or operations budget, for the fire district. It is divided into the following categories: Resources, Personnel Services, Materials and Services, Capital Outlay, Debt Service, Contingency, Transfers, and Ending Fund Balance.

GENERAL FUND 25 – RESOURCES

Beginning Fund Balance 25-0-30000: This is an estimate of the Ending Fund Balance of the previous year’s budget (also known as Beginning Cash on Hand). Monies available from the prior year’s operation are budgeted and brought forward in order for the District to continue operations from July to November in the new fiscal year. This prevents the District from borrowing money until tax revenue is received in November. This amount is a conservative estimate of what the ending fund balance will be at the end of fiscal year 2022-2023.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$1,134,752	\$1,385,804	\$1,275,000	\$1,300,000

Property Taxes Current 25-0-41001: The Silverton Fire District’s 2022-2023 assessed value (AV) in Marion County, (excluding urban renewal) is **\$1,619,183,269** and the portion of the District in Clackamas County is **\$76,513,803**. This gives a total 2022-2023 AV for the entire District of **\$1,695,697,072**. The counties will not have the figures for 2023-2024 until the end of September, so we use 2022-2023 AV figures. Property taxes are the District’s main source of income. Based on growth estimates from the county assessor’s office in Marion and Clackamas Counties, we are projecting AV growth of 4.0% from the previous fiscal year with a **95.5%** collection rate. Assessed value grows with new construction and the statutory 3% maximum AV growth limit on unchanged properties required by the Oregon’s tax system and is offset by property tax exemptions and urban renewal districts. We estimate the AV for 2023-2024 will be **\$1,763,524,955**.

The District relies mainly on property tax collections for revenue. Since Measure 47/50 was passed, the spread between AV and real market value (RMV) has buffered the District from the volatility of many of the other government’s revenue sources such as income taxes, business taxes, and building permit fees. As long as the total cost of general government services does not exceed \$10/\$1,000 of RMV on individual properties, then AV is allowed to grow at the 3 percent limit.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$1,549,508	\$1,613,049	\$1,683,787	\$1,751,028

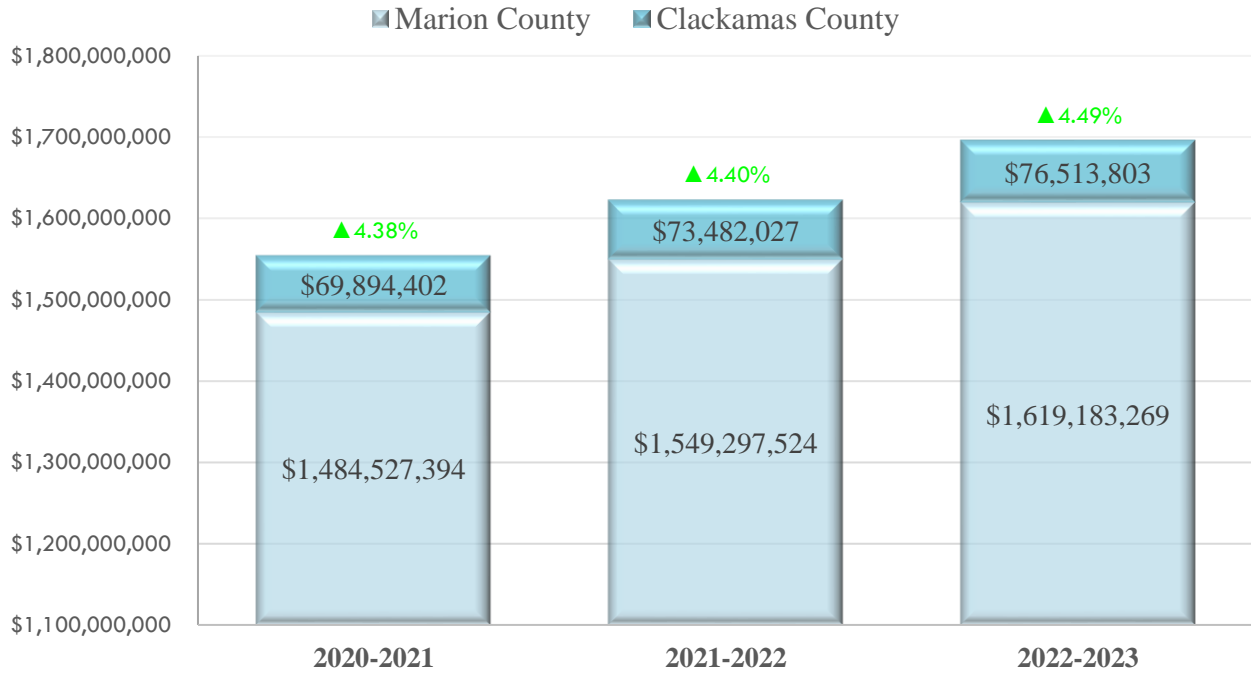
Property Taxes Delinquent 25-0-41002: Oregon statutes grant a discount to taxpayers who pay their property taxes on time. If the full amount is paid by November 15th, a 3% discount is granted. If two-thirds of the total payment is paid by November 15th, a 2% discount is granted. So even if every taxpayer paid property taxes on time, the District would never receive 100% of the taxes imposed or billed. As you know, not all taxpayers pay their property tax bills. The amounts not paid in the year billed are called "un-collectibles". These un-collectibles become the delinquent taxes that flow in later as previously levied taxes.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$22,169	\$39,057	\$79,341	\$82,509

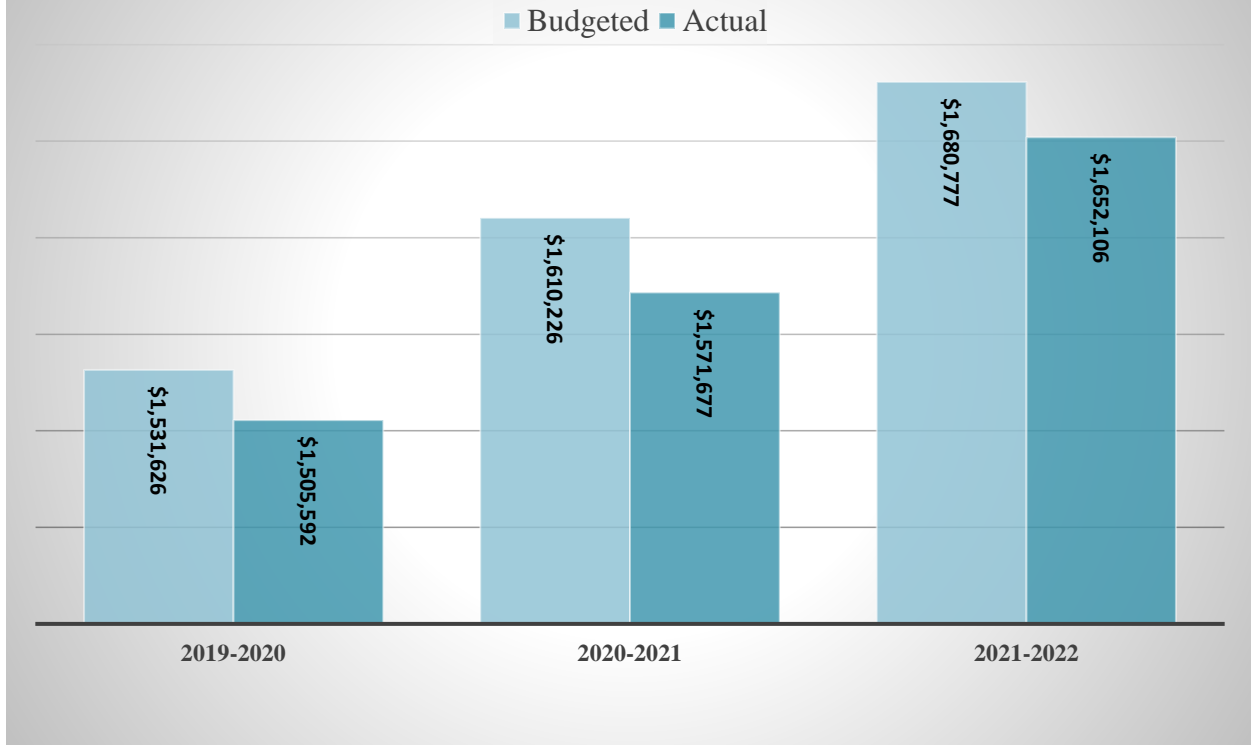
PROPERTY TAX EVALUATION

Permanent Tax Rate	1.0397
Est. Assessed Value (AV) Marion County	\$1,619,183,269
Clackamas County AV	\$76,513,803
Total Estimated AV	\$1,695,697,072
3% Increase Statutory & New Construction	0.04
Dollar Increase	\$67,827,883
Total With 4.0% Increase	\$1,763,524,955
Tax Rate	0.0010397
Est. Amount Rate Would Raise	\$1,833,536.90
Measure 5 Loss	\$0.00
Tax To Be Billed	\$1,833,536.90
Average Collection Factor	95.5%
Taxes Est. To Be Received	\$1,751,028
Discounts & Un-collectibles	\$82,509

TAXABLE ASSESSED VALUE TREND



PROPERTY TAX



Interest 25-0-45002: Comes from the District's LGIP (Local Government Investment Pool) and money market account at Umpqua Bank in Silverton.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$13,012	\$12,969	\$12,000	\$75,000

Rural Address Sign Program 25-0-45007: The District sells and installs metal address signs to district residents at cost. These signs cost \$30 each and the receipts from these sales go to this account.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$286	\$125	\$250	\$250

Misc. Receipts 25-0-45008: These funds are from various receipts that do not have a specific account, such as fees for fire report requests.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$59,938	\$19,229	\$2,500	\$10,374

Donations 25-0-45014: These funds come from various donations citizens may send throughout the year.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$4,768	\$2,005	\$1,500	\$1,500

Grant Revenue 25-0-45068: The 2023-2024 budget reflects our goal of receiving funding from various grant opportunities. This amount is off-set by an amount in Grant Expenses.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$160,665	\$92,287	\$320,000	\$145,000

Conflagration Receipts 25-0-45075: These funds come from sending crews and equipment on State declared conflagrations.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$281,031	\$265,184	\$85,000	\$85,000

Hazmat Receipts 25-0-46024: This account will no longer be used and will be reflected in the budget until 2024-2025 budget year.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$0	\$0	\$0	\$0

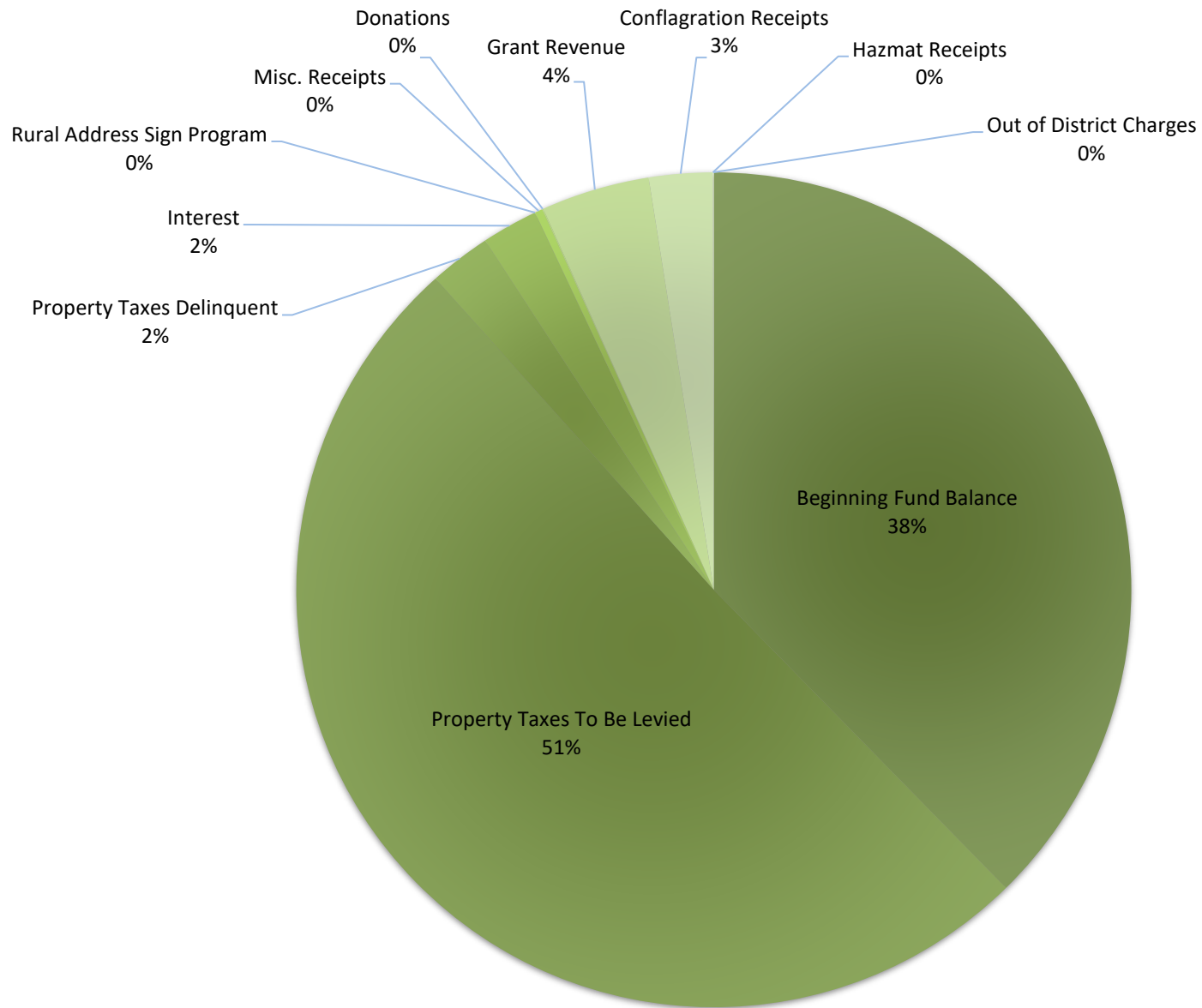
Out of District Charges 25-0-46025: These funds come from billing services outside the district and for services provided to non-residents on roadways, waterways, or railroad right-of-ways.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$0	\$0	\$1,200	\$1,200

TOTAL GENERAL FUND 25 - RESOURCES			
2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$3,226,131	\$3,429,710	\$3,460,578	\$3,451,861

FUND 25 RESOURCES BY CATEGORY

Resources By Category	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2023-24 Proposed	% Change Over Previous Year	% of Budget
Beginning Fund Balance	\$1,134,752	\$1,385,804	\$1,275,000	\$1,300,000	2%	37.66%
Property Taxes To Be Levied	\$1,549,508	\$1,613,049	\$1,683,787	\$1,751,028	4%	50.73%
Property Taxes Delinquent	\$22,169	\$39,057	\$79,341	\$82,509	4%	2.39%
Interest	\$13,012	\$12,969	\$12,000	\$75,000	525%	2.17%
Rural Address Sign Program	\$286	\$125	\$250	\$250	0%	0.01%
Misc. Receipts	\$59,938	\$19,229	\$2,500	\$10,374	315%	0.30%
Donations	\$4,768	\$2,005	\$1,500	\$1,500	0%	0.04%
Grant Revenue	\$160,665	\$92,287	\$320,000	\$145,000	-55%	4.20%
Conflagration Receipts	\$281,031	\$265,184	\$85,000	\$85,000	0%	2.46%
Hazmat Receipts	\$0	\$0	\$0	\$0	0%	0.00%
Out of District Charges	\$0	\$0	\$1,200	\$1,200	0%	0.03%
TOTAL RESOURCES	\$3,226,131	\$3,429,710	\$3,460,578	\$3,451,861	0%	100%



REVENUE DETAIL \$3,451,861

GENERAL FUND 25 – PERSONNEL SERVICES

Personnel 25-1-51001: Funds nine (9) FTE positions. We continue to work on a staffing plan to add consistent and reliable 24-hour coverage. The new staffing model will have to be a hybrid model that includes all of our volunteer firefighter classifications, home responders, residents (RV’s), duty officers, shift volunteers, and career staff. We are still in the planning phase of how the staffing model will work, but we know personnel will be one of the main things to be addressed in the budget to enable us to move forward and execute any new staffing plan that we develop. One of the top goals coming from the current strategic planning process is to provide consistent and reliable response to emergencies.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$423,017	\$504,359	\$702,000	\$740,524

Extra Personnel 25-1-51002: Funds if there is a need to hire temporary staff for an unforeseen occurrence.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$0	\$0	\$1,500	\$0

Workers Compensation Insurance 25-1-51003: These funds provide all career, volunteers, and directors with workers compensation coverage if they are injured while performing duties for the District. At this time, we do not know the extent of any premium increase.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
(\$5,143)	\$20,808	\$26,300	\$28,000

Social Security 25-1-51004: These funds pay the employer share of Social Security taxes on employee wages and volunteer stipends.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$54,780	\$54,740	\$63,947	\$72,000

Group Health Insurance 25-1-51005: This amount pays 90% of the health insurance premiums for 9 employees and includes medical, dental, and vision coverage with a \$1,000 major medical deductible. This change reflects a 4% increase in medical, dental, and vision insurance premiums. One grant funded firefighter-EMT and retiree health premiums are expensed out of the Employee Expense Reserve Fund 31. This amount also reflects extra funding in the event an employee has a change in coverage status that would move them into a different level of coverage. The District purchases ambulance and Life Flight memberships for volunteers and directors.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$85,422	\$120,222	\$219,930	\$206,628

Group Life Insurance 25-1-51006: This fund provides term life, long term disability insurance, supplemental life and AD&D insurance for career staff. The District also provides Accidental Injury and Sickness insurance for volunteers and directors. This year, the District would like to increase the VFIS benefit amount paid out in the event of injury or sickness due to the cost of living increase. This fund also includes

term life and disability insurance and Public Safety Employee Assistance Plan (EAP) for volunteers and directors.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$12,648	\$9,047	\$22,363	\$22,000

Public Employees Retirement System (P.E.R.S.) 25-1-51007: Provides qualifying District employees with a retirement program. On April 12, 2022, the Board of Directors approved to pick up the 6% PERS employee portion. The employer rate for the 2023-2025 biennium is 29.26% for Tier 1 & 2 and 24.40% for OPSRP. We are budgeting \$280,666 this year which is based on \$815,524 of combined payroll costs from 51001, 51002, 51009.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$153,991	\$151,843	\$234,791	\$267,466

Unemployment Insurance 25-1-51008: These funds provide the District with insurance coverage in the event an employee or volunteer files for unemployment benefits. We are a reimbursing employer so we do not pay unemployment tax. We reimburse the state only for claims paid out. Currently we have a claim in progress we need to budget for.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$4,268	\$0	\$1,200	\$1,200

Overtime 25-1-51009: Funds to pay overtime for staff call backs due to structure fire and major alarms, emergency repair work or fire investigations. We may have to use some of this line item to pay off comp time balances at the end of the fiscal year if the employee’s balance exceeds the amount allowed by policy.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$101,614	\$56,130	\$35,000	\$75,000

Volunteers 25-1-51010: These funds are used for volunteer stipends when responding to alarms, attending drills, and other District activities.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$173,235	\$137,714	\$84,000	\$85,000

HRA-Health Reimbursement Accounts 25-1-51012: Money in this account funds Health Reimbursement Arrangement accounts for each eligible staff member. Pre-tax money in these accounts can be used by the employee to pay for out-of-pocket medical expenses. The Board approved a maximum \$100 deferred compensation match for staff who participate in the Oregon Savings Growth Plan beginning July 1, 2023.

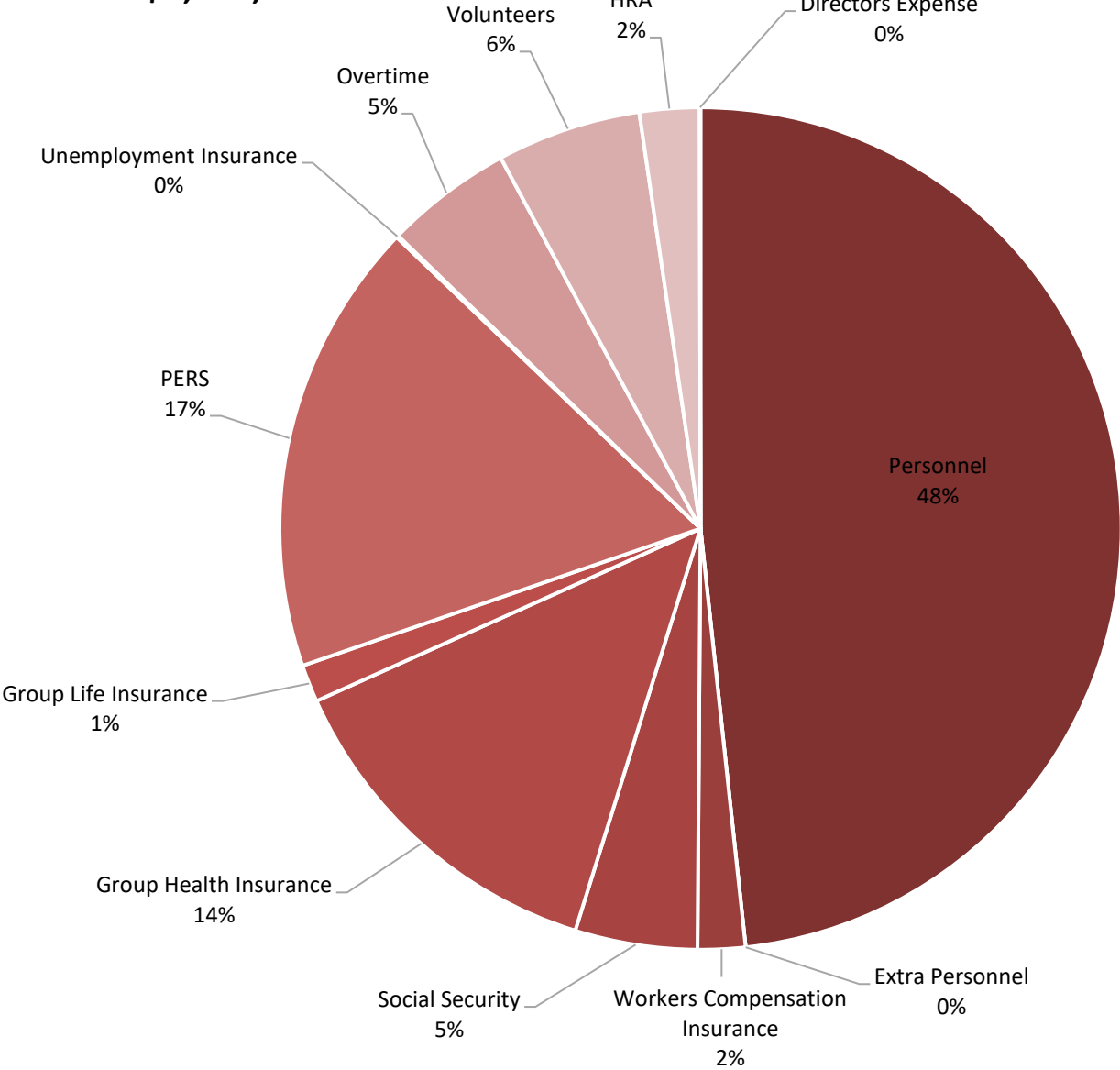
2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$9,230	\$15,800	\$24,000	\$35,200

Directors Expense 25-1-51013: Costs associated with board meetings and special events.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$0	\$0	\$600	\$500

TOTAL GENERAL FUND 25 - PERSONNEL SERVICES			
2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$1,013,060	\$1,070,663	\$1,415,631	\$1,533,518

PERSONNEL SERVICES DETAIL \$1,533,518



GENERAL FUND 25 – MATERIAL & SERVICE EXPENSE

Office Supplies 25-1-61001: These funds are used to purchase expendable office supplies. This includes copy paper, ink and toner for printers, pens, pencils, folders, letterhead, and envelopes.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$1,875	\$3,479	\$3,500	\$3,500

Dues & Subscriptions 25-1-61002: These funds are used to pay for various trade journals, and various district and fire service-related association dues.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$9,169	\$7,704	\$8,500	\$8,500

Contract Services 25-1-61003: Existing contracts include, data management software, finance software and annual maintenance plans. Other costs that are funded from this line item: Alarm system monitoring at Stations 1 & 8 and copy machine lease.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$16,326	\$14,832	\$20,000	\$28,000

Telephone 25-1-61004: These funds pay for telephone service at all district stations, radio transmitter control circuits, monthly cellular phone and cellular data plans for Ipads used in apparatus.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$12,380	\$11,650	\$20,000	\$20,000

Postage & Freight 25-1-61005: Funds for USPS postage and UPS charges for all District correspondence.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$1,784	\$2,385	\$2,500	\$2,500

Utilities 25-1-61006: These funds pay for utility costs associated with operation of the District’s facilities and includes electricity, natural gas, water, propane, and garbage service. We continue to be vigilant to look for ways to reduce our energy use and continue to implement cost saving strategies for heating and electricity use wherever possible.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$34,544	\$38,463	\$40,000	\$42,000

Election Expenses 25-1-61007: These funds are used for election expense. These funds are used for election expense. The District has two Board positions up for election in the May 2023 Special Election.

Marion County may send an invoice in June, but typically sends an invoice in July or August which is after the 23-24 fiscal year. Clackamas County invoices in June of the current fiscal year for an amount typically less than \$100.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$0	\$6,711	\$2,500	\$4,500

Building Maintenance/Janitorial 25-1-61008: These funds are used to maintain the District facilities and grounds. This includes minor repairs and janitorial supplies for routine maintenance.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$11,473	\$17,093	\$20,000	\$25,000

LGIP Fees 25-1-61009: These funds cover fees incurred with our Local Government Investment Pool account.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$0	\$0	\$50	\$50

Annual Audit 25-1-61011: These funds pay for the annual audit.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$7,750	\$7,750	\$9,000	\$9,500

Employee Recognition 25-1-61012: This account funds recognition items and awards for staff and volunteers.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$143	\$2,445	\$3,000	\$3,500

Recruiting Expense 25-1-61013: This account funds advertisement expenses associated with recruiting new members. Examples would be advertisements placed in local publications, door to door mailings and printing of various types of information on postcards and fliers.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$476	\$1,295	\$2,000	\$2,500

Training Supplies 25-1-61014: This covers consumable training supplies like smoke fluid, material for training props, etc.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$481	\$2,750	\$2,000	\$2,000

Training Expense 25-1-61015: These funds are used to pay for members attending classes, seminars, and other training. The funds also provide resident volunteer educational reimbursements and EMT training. Other costs that come out of this account are, Target Solutions account renewals for all members and online training curriculum fees for firefighter and EMR training and training coordinator contract fees.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$33,574	\$32,467	\$50,000	\$75,000

Conference Expense 25-1-61016: These funds are used to pay for sending members, including the Board, to various conferences and training sessions that are offered throughout the year, such as OFDDA, OFCA, SDAO, and OVFA.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$0	\$0	\$5,000	\$5,000

Shop Expense 25-1-61017: These funds pay for various shop tools and equipment, welding supplies, general shop maintenance items and other expendable supplies used in the shop.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$1,118	\$2,297	\$3,500	\$3,500

EMS Supplies 25-1-61018: This line item funds EMS supplies and equipment that the ambulance company does not supply us. There are some expendable supplies that the ambulance company requires us to purchase as initial inventory and then they replenish our supply as we use the items. We purchase other EMS related equipment out of this line item such as blood glucose meters, oxygen saturation monitors, airway equipment, and other items that don't qualify as a capital item.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$2,775	\$5,575	\$7,000	\$7,000

Insurance 25-1-61019: These funds are used to pay our annual insurance premium for comprehensive liability and physical damage on all district facilities and vehicles.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$66,496	\$56,843	\$68,000	\$68,000

Civil Service 25-1-61020: This is a new line item account created to provide funds for the Civil Service Commission to function.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$0	\$0	\$0	\$5,500

Travel Expense 25-1-61021: These funds pay for lodging, food and travel related expenses for members attending training and conferences to benefit the District.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$20	\$920	\$2,500	\$2,500

Equipment Maintenance 25-1-61022: These funds are used to maintain all District equipment other than fire apparatus and vehicles. Includes repair and maintenance of items such as generators, portable pumps, chain saws and other tools.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$1,540	\$6,773	\$6,500	\$7,500

Uniform Allowance 25-1-61023: These funds provide District members with uniforms, jackets, badges, name tags and other uniform related items other than safety and personal protective type gear. We have over 80 members now and we are increasing this amount to accommodate the increased need for uniform and related items.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$3,487	\$4,833	\$8,000	\$10,000

Fuels & Lubricants 25-1-61024: These funds are used to purchase gasoline and diesel fuel used in all District vehicles. It is also used for engine oils, antifreeze, and transmission fluid.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$23,724	\$30,790	\$35,000	\$40,000

Rural Address Program Supplies 25-1-61025: These funds are for supplies used for the address signs that we sell to and install for district residents.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$292	\$384	\$650	\$650

Radio Maintenance 25-1-61026: These funds are used for communications maintenance costs. This includes the cost of needed repair of pagers, portable/mobile radios, and other communication equipment.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$2,898	\$2,537	\$6,500	\$6,500

Computer Maintenance 25-1-61027: These funds are used for day to day routine network and computer maintenance costs. The capital outlay computer line item will continue to be used for computer and network hardware and software programs. We use technology for video conferencing, meetings, and training which requires ongoing IT support and maintenance.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$6,705	\$10,980	\$15,000	\$15,000

Legal Services 25-1-61031: These funds are used to obtain legal opinions and representation on a variety of issues. We use the legal consultation services from SDAO, however; there is still the need to have legal review of administrative matters from the Fire District legal firm.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$8,222	\$1,642	\$10,000	\$10,000

Firefighting Chemicals 25-1-61032: This line item is used for the purchase of all class A and B firefighting foam concentrates.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$0	\$1,150	\$1,500	\$1,500

Appliances 25-1-61033: This line funds firefighting nozzles, and various fire hose fittings and devices.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$614	\$2,313	\$2,500	\$2,500

Administrative Services 25-1-61037: This line item funds various day to day district expenses like vehicle registrations, mapping costs, background checks, driving record searches, station flags, food for meetings. We are continuing to work with a consultant to develop response data analysis and reports that can be used in a Standard of Coverage Study and a Station Location evaluation.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$7,068	\$21,146	\$40,000	\$35,000

Safety/Protective Clothing 25-1-61042: This line funds safety glasses, N95 masks, coveralls, and other safety clothing other than firefighter protective turnouts and boots.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$1,918	\$6,165	\$6,500	\$6,500

Small Tools & Equipment 25-1-61044: This line funds hand tools, power tools, and other types of tools and equipment.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$3,670	\$4,320	\$6,500	\$7,500

Hazmat Supplies 25-1-61045: This line funds hazmat pads and booms, absorbent material and other hazmat supplies used at emergencies to contain hazardous material spills and leaks.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$0	\$469	\$500	\$500

Dispatch Services 25-1-61050: These funds provide 9-1-1 answering and apparatus dispatching service user fees. The increase for this account is a 3.481% increase from Fiscal year 22-23.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$81,624	\$90,103	\$90,976	\$94,143

Medical Memberships 25-1-61055: The funding for ambulance and Life Flight memberships moved to 25-1-51005 to accurately reflect the expense category.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$6,825	\$3,717	\$5	\$0

Health & Welfare 25-1-61056: These funds are used to purchase meals for the two volunteer association meetings once a month as well as fund the District picnic & awards banquet for the volunteers.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$4,048	\$8,883	\$12,000	\$14,000

Vehicle Maintenance 25-1-61057: These funds are used to maintain all District apparatus and vehicles. This includes minor repairs and routine maintenance (oil filters, tires, tire chains, pump packing, valve repair, etc.). Should any major repairs such as engine, pump or transmission rebuilding be required, these funds would be inadequate to cover such a major expense and would require funds be appropriated from contingency.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$70,733	\$35,899	\$40,000	\$40,000

Major Fire Loss Expense 25-1-61060: These funds are for any expenses that may come about as a result of a major fire, such as food to feed crews, or other things we may need to deal with a major incident.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$204	\$312	\$500	\$500

Grant Expenditures 25-1-61063: The 2023-2024 budget reflects our goal of receiving funding from various grant opportunities.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$95,997	\$27,350	\$320,000	\$155,000

Equipment Testing 25-1-61064: These funds are for all required equipment testing that requires an outside contractor and/or company to perform. Includes hydro testing for SCBA cylinders, fire extinguisher maintenance for all the District buildings and apparatus, an annual certification test for the aerial ladder

truck and testing all of our fire hose and ground ladders.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$12,508	\$12,575	\$15,000	\$15,000

SCBA Maintenance 25-1-61065: These funds are for the required maintenance and repair of the District’s 60 self-contained breathing apparatus, three rescue air supply systems and other respiratory equipment.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$1,957	\$2,520	\$3,000	\$3,500

Investigations 25-1-61066: These funds are for expenses relating to fire investigations.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$0	\$0	\$500	\$500

Conflagration Expenses 25-1-61070: These funds are for expenses relating to state conflagration activations that may not be reimbursed.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$515	\$1,874	\$1,500	\$1,500

Fire Prevention Supplies 25-1-61092: These funds are used to purchase fire prevention and public education handouts and materials. Expendable items related to fire prevention.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$451	\$80	\$1,500	\$1,500

Fire Prevention Expense 25-1-61093: These funds are for fire prevention related equipment and/or tools and purchasing code books.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$734	\$601	\$1,500	\$1,500

Health/Medical 25-1-61094: These funds pay for firefighter physical exams as recommended by National Fire Protection Association (NFPA 1582). It also covers OSHA required immunizations and other health related expenses for our members.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$1,890	\$3,592	\$15,000	\$15,000

Protective Equipment Maintenance 25-1-61095: This line item is for the care and maintenance of firefighter turnouts and other protective equipment. NFPA requires that advanced inspections, moisture barrier testing and cleaning be done on these garments on an annual basis. In addition, these funds pay for

repairs to firefighter protective gear and repairs/replacement parts of other types of personal protective equipment.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$1,247	\$250	\$4,000	\$4,000

TOTAL GENERAL FUND 25 - MATERIAL & SERVICE EXPENSE			
2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$539,255	\$495,918	\$913,681	\$807,343

GENERAL FUND 25 – CAPITAL OUTLAY

Property Improvements 25-1-71001: These funds are used to provide any major repairs to district buildings and property. This year we are proposing \$20,000.00 for additional work at Station 1.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$13,251	\$24,508	\$20,000	\$20,000

Protective Equipment 25-1-71002: These funds are used to purchase helmets, boots, turnout pants, coats, gloves, hoods, and other issued personal protective clothing and equipment. Increased amount to continue with replacing aged-out helmets and wildland PPE. Also due to 10 year age-out cycles of PPE we have additional gear that needs replacement. The current cost of just the coat and pants of a firefighting PPE ensemble is \$2600. Adding a helmet, protective hood, gloves, and boots runs the cost to over \$3,300.00 to outfit a firefighter in basic structural firefighting turnouts or (PPE). Wildland PPE costs about half of that.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$17,139	\$23,054	\$45,000	\$50,000

Major Equipment 25-1-71003: These funds are used for the purchase of fire and rescue related equipment.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$7,696	\$14,182	\$10,000	\$10,000

Communication Equipment 25-1-71004: These funds are used for the purchase of mobile and portable radios, pagers, alerting devices and base station radio equipment at our stations.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$6,649	\$3,610	\$8,500	\$8,500

Equipment Replacement 25-1-71010: This line item is normally used for replacement of smaller vehicles and equipment that cost \$50,000 or less.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$0	\$3,513	\$6,000	\$5,000

Hose Replacement 25-1-71015: Ongoing replacement of aging fire hose of various types and sizes. Typically, most fire hose has a recommended life span of 10 years.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$2,900	\$3,500	\$7,500	\$6,500

Computer Expense 25-1-71138: These funds are used to purchase computer servers, work stations, software and upgrades for existing programs and equipment as needed for all of district’s computers and network system. These funds also provide technical services for configuration and setup of the network and computers.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$3,550	\$19,242	\$20,000	\$15,000

Training Equipment 25-1-71139: These funds are for various training related equipment and props, DVD training sets, and some AV equipment.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$1,350	\$412	\$15,000	\$12,000

TOTAL GENERAL FUND 25 - CAPITAL OUTLAY			
2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$52,536	\$92,021	\$132,000	\$127,000

GENERAL FUND 25 – CONTINGENCY & TRANSFERS

Contingency 25-1-90001: Contingency allows the District the ability to transfer appropriations into other categories during the year through resolution or a supplemental budget process. No more than 15% of the total appropriations of the fund can be transferred out of contingency with a resolution. Anything more than that requires adopting a supplemental budget. The District, by law, is authorized to do so only for expenditures not anticipated or determined at the time of budget adoption. The appropriation of contingency allows for a certain level of disaster preparedness.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$0	\$0	\$106,788	\$100,000

Transfer Out to Fund 24 25-1-91025: Fund 24 is the Volunteer Incentive Plan.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$14,000	\$14,000	\$14,000	\$14,000

Transfer Out to Fund 29 25-1-91026: Fund 29 is the Reserve Fund to save money for Buildings, Equipment, and Apparatus.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$120,000	\$110,000	\$100,000	\$100,000

Transfer Out to Fund 31 25-1-91027: Fund 31 is the Personnel Expense Reserve Fund to save money for unforeseen personnel expenses. The retiree health care insurance is expensed from this fund.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$48,000	\$46,000	\$25,000	\$45,000

TOTAL GENERAL FUND 25 - CONTINGENCY & TRANSFERS			
2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$182,000	\$170,000	\$245,788	\$259,000

GENERAL FUND 25 – DEBT SERVICE

Lease Principal 25-1-93001: In the 2012-2013 budget year, the District entered into a 10-year lease purchase of \$469,000 for an engine and equipment. The final payment was issued in January 2023. This account will no longer be used and will be reflected in the budget until 2026-2027 budget year.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$49,548	\$50,825	\$52,135	\$0

Lease Interest 25-1-93002: In the 2012-2013 budget year, the District entered into a 10-year lease purchase of \$469,000 for an engine and equipment. The final payment was issued in January 2023. This account will no longer be used and will be reflected in the budget until 2026-2027 budget year.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$3,928	\$2,652	\$1,343	\$0

TOTAL GENERAL FUND 25 - DEBT SERVICE			
2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$53,476	\$53,477	\$53,478	\$0

Un-appropriated Ending Fund Balance 25-5-92006: Once established as un-appropriated, it cannot be expended in the current budget year except in an emergency situation created by civil disturbances or natural disaster. While listed as a requirement, it is actually a resource for the ensuing fiscal year. We have estimated five months of AP and payroll expenses that will be needed prior to tax money coming in November.

2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$1,385,804	\$1,547,632	\$700,000	\$725,000

TOTAL GENERAL FUND 25 - UNAPPROPRIATED			
2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$1,385,804	\$1,547,632	\$700,000	\$725,000

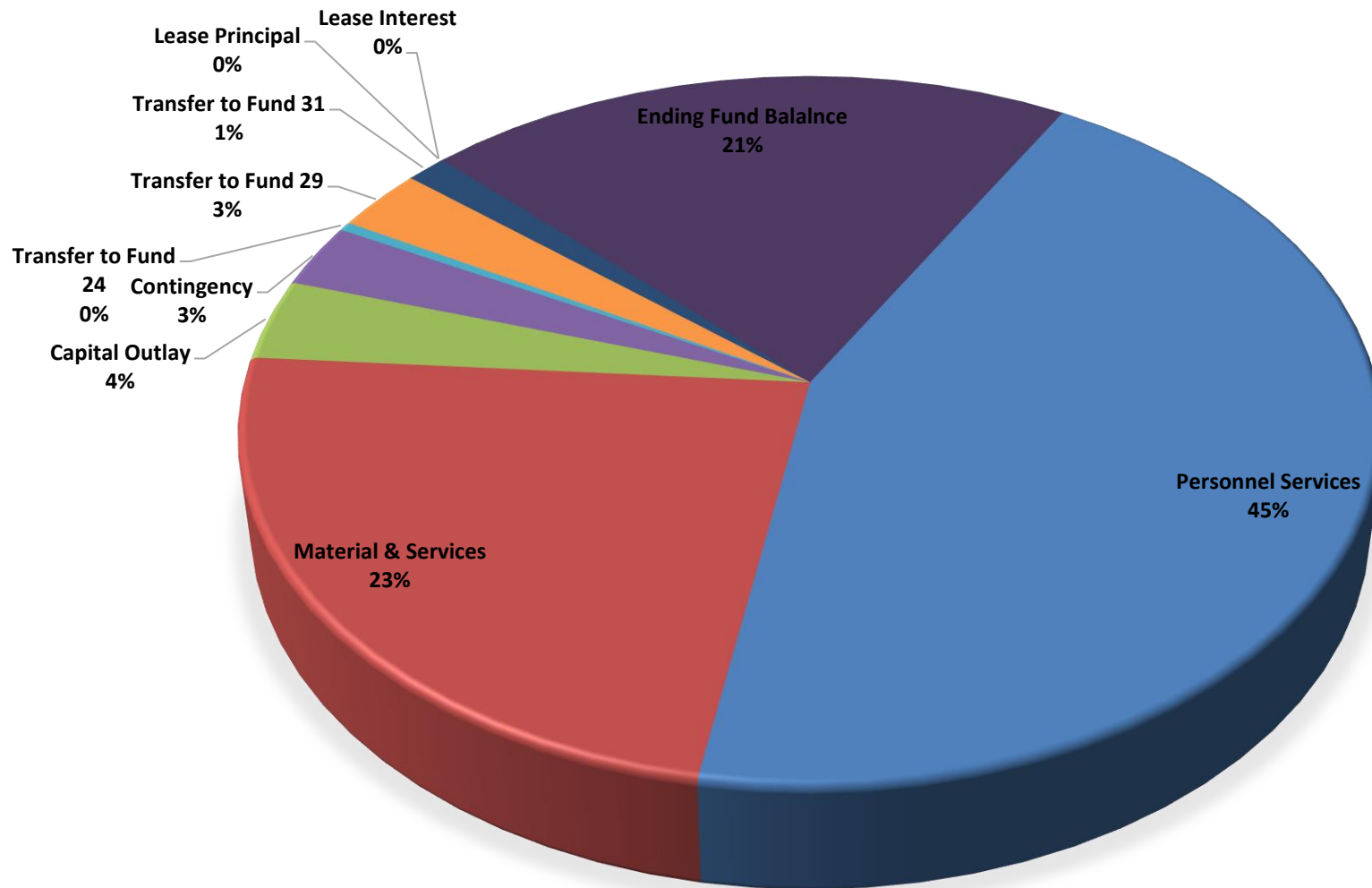
TOTAL REQUIREMENTS - FUND 25			
2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$3,226,131	\$3,429,710	\$3,460,578	\$3,451,861

TOTAL RESOURCES - FUND 25			
2020-2021 Actual	2021-2022 Actual	2022-2023 Adopted	2023-2024 Proposed
\$3,226,131	\$3,429,710	\$3,460,578	\$3,451,861

FUND 25 RESOURCES BY CATEGORY

Expenditure	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2023-24 Proposed	% Change Over Previous Year	% of Budget
Personnel Services	\$1,013,060	\$1,070,663	\$1,415,631	\$1,533,518	8%	44.43%
Material & Services	\$539,255	\$495,918	\$913,681	\$807,343	-12%	23.39%
Capital Outlay	\$52,536	\$92,021	\$132,000	\$127,000	-4%	3.68%
Contingency	\$0	\$0	\$106,788	\$100,000	-6%	2.90%
Transfer to Fund 24	\$14,000	\$14,000	\$14,000	\$14,000	0%	0.41%
Transfer to Fund 29	\$120,000	\$110,000	\$100,000	\$100,000	0%	2.90%
Transfer to Fund 31	\$48,000	\$46,000	\$25,000	\$45,000	80%	1.30%
Lease Principal	\$49,548	\$50,825	\$52,135	\$0	-100%	0.00%
Lease Interest	\$3,928	\$2,652	\$1,343	\$0	-100%	0.00%
Ending Fund Balalnce	\$1,385,804	\$1,547,632	\$700,000	\$725,000	4%	21.00%
TOTAL RESOURCES	\$3,226,131	\$3,429,710	\$3,460,578	\$3,451,861	0%	100%

FUND 25 SUMMARY \$3,451,861



General Ledger

Budget Analysis

User: Candace
 Printed: 05/17/2023 - 8:42AM
 Fiscal Year: 2024



APPROVED 2023-2024 BUDGET

2021 Actual	2022 Actual	2023 Adopted	2023 Estimated	Account	Description	FTE	2024 Requested	2024 Proposed	2024 Approved	2024 Adopted
				25	FIRE SUPPRESSION FUND					
				R1	REVENUES					
1,134,752.17	1,385,804.18	1,275,000.00	0.00	30000	FUND BALANCE	0.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
1,549,508.36	1,613,049.47	1,683,787.00	0.00	41001	PROPERTY TAXES CURRENT	0.00	1,751,028.00	1,751,028.00	1,751,028.00	0.00
22,169.47	39,056.67	79,341.00	0.00	41002	PROPERTY TAXES DELINQUEN	0.00	82,509.00	82,509.00	82,509.00	0.00
13,012.37	12,969.28	12,000.00	0.00	45002	INTEREST	0.00	75,000.00	75,000.00	75,000.00	0.00
286.49	125.00	250.00	0.00	45007	RURAL ADDRESSING	0.00	250.00	250.00	250.00	0.00
59,938.45	19,229.30	2,500.00	0.00	45008	MISC. RECEIPTS	0.00	10,374.00	10,374.00	10,374.00	0.00
4,767.70	2,005.10	1,500.00	0.00	45014	DONATIONS	0.00	1,500.00	1,500.00	1,500.00	0.00
160,664.94	92,286.80	320,000.00	0.00	45068	GRANT REVENUE	0.00	145,000.00	145,000.00	145,000.00	0.00
281,031.46	265,184.46	85,000.00	0.00	45075	CONFLAGRATION RECEIPTS	0.00	85,000.00	85,000.00	85,000.00	0.00
0.00	0.00	0.00	0.00	46024	HAZMAT RECEIPTS	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,200.00	0.00	46025	OUT OF DISTRICT CHARGES	0.00	1,200.00	1,200.00	1,200.00	0.00
3,226,131.41	3,429,710.26	3,460,578.00	0.00		REVENUES Totals:	0.00	3,451,861.00	3,451,861.00	3,451,861.00	0.00
3,226,131.41	3,429,710.26	3,460,578.00	0.00		REVENUES TOTALS:	0.00	3,451,861.00	3,451,861.00	3,451,861.00	0.00
				1	PERSONNEL SERVICES					
				01	PAYROLL RELATED EXP					
423,016.80	504,359.12	702,000.00	0.00	51001	PERSONNEL	9.00	740,524.00	740,524.00	740,524.00	0.00
0.00	0.00	1,500.00	0.00	51002	EXTRA PERSONNEL	0.00	0.00	0.00	0.00	0.00
(5,142.92)	20,808.33	26,300.00	0.00	51003	WORKERS COMP COVERAGE	0.00	28,000.00	28,000.00	28,000.00	0.00
54,779.57	54,739.61	63,947.00	0.00	51004	SOCIAL SECURITY	0.00	72,000.00	72,000.00	72,000.00	0.00
85,422.33	120,222.33	219,930.00	0.00	51005	GROUP HEALTH INSURANCE	0.00	206,628.00	206,628.00	206,628.00	0.00
12,648.03	9,046.68	22,363.00	0.00	51006	GROUP LIFE INSURANCE	0.00	22,000.00	22,000.00	22,000.00	0.00
153,990.77	151,842.65	234,791.00	0.00	51007	PERS	0.00	267,466.00	267,466.00	267,466.00	0.00
4,267.74	0.00	1,200.00	0.00	51008	UNEMPLOYMENT INSURANCE	0.00	1,200.00	1,200.00	1,200.00	0.00

2021 Actual	2022 Actual	2023 Adopted	2023 Estimated	Account	Description	FTE	2024 Requested	2024 Proposed	2024 Approved	2024 Adopted
101,613.53	56,130.35	35,000.00	0.00	51009	OVERTIME	0.00	75,000.00	75,000.00	75,000.00	0.00
173,234.59	137,713.65	84,000.00	0.00	51010	VOLUNTEERS	0.00	85,000.00	85,000.00	85,000.00	0.00
9,230.00	15,800.00	24,000.00	0.00	51012	MEDICAL SAVINGS PLAN	0.00	35,200.00	35,200.00	35,200.00	0.00
0.00	0.00	600.00	0.00	51013	DIRECTORS EXPENSES	0.00	500.00	500.00	500.00	0.00
1,013,060.44	1,070,662.72	1,415,631.00	0.00		PAYROLL RELATED EXP Totals:	9.00	1,533,518.00	1,533,518.00	1,533,518.00	0.00
				02	MATL SUPP & EXP					
1,874.70	3,479.22	3,500.00	0.00	61001	OFFICE SUPPLIES	0.00	3,500.00	3,500.00	3,500.00	0.00
9,169.16	7,704.17	8,500.00	0.00	61002	DUES AND SUBSCRIPTIONS	0.00	8,500.00	8,500.00	8,500.00	0.00
16,325.65	14,832.21	20,000.00	0.00	61003	CONTRACT SERVICES	0.00	28,000.00	28,000.00	28,000.00	0.00
12,380.30	11,649.76	20,000.00	0.00	61004	TELEPHONE	0.00	20,000.00	20,000.00	20,000.00	0.00
1,783.77	2,384.53	2,500.00	0.00	61005	POSTAGE AND FREIGHT	0.00	2,500.00	2,500.00	2,500.00	0.00
34,544.30	38,462.80	40,000.00	0.00	61006	UTILITIES	0.00	42,000.00	42,000.00	42,000.00	0.00
0.00	6,711.40	2,500.00	0.00	61007	ELECTION EXPENSES	0.00	4,500.00	4,500.00	4,500.00	0.00
11,472.94	17,092.56	20,000.00	0.00	61008	BUILDING MAINT./JANITORIAL	0.00	25,000.00	25,000.00	25,000.00	0.00
0.45	0.35	50.00	0.00	61009	LGIP FEES	0.00	50.00	50.00	50.00	0.00
7,750.00	7,750.00	9,000.00	0.00	61011	ANNUAL AUDIT	0.00	9,500.00	9,500.00	9,500.00	0.00
142.78	2,444.96	3,000.00	0.00	61012	EMPLOYEE RECOGNITION	0.00	3,500.00	3,500.00	3,500.00	0.00
476.20	1,295.08	2,000.00	0.00	61013	RECRUITING EXPENSE	0.00	2,500.00	2,500.00	2,500.00	0.00
480.63	2,749.91	2,000.00	0.00	61014	TRAINING SUPPLIES	0.00	2,000.00	2,000.00	2,000.00	0.00
33,574.05	32,467.35	50,000.00	0.00	61015	TRAINING EXPENSE	0.00	75,000.00	75,000.00	75,000.00	0.00
0.00	0.00	5,000.00	0.00	61016	CONFERENCE EXPENSE	0.00	5,000.00	5,000.00	5,000.00	0.00
1,117.51	2,297.14	3,500.00	0.00	61017	SHOP EXPENSE	0.00	3,500.00	3,500.00	3,500.00	0.00
2,774.53	5,574.53	7,000.00	0.00	61018	EMS SUPPLIES	0.00	7,000.00	7,000.00	7,000.00	0.00
66,496.28	56,843.00	68,000.00	0.00	61019	INSURANCE	0.00	68,000.00	68,000.00	68,000.00	0.00
0.00	0.00	0.00	0.00	61020	CIVIL SERVICE	0.00	5,500.00	5,500.00	5,500.00	0.00
20.13	920.31	2,500.00	0.00	61021	TRAVEL EXPENSE	0.00	2,500.00	2,500.00	2,500.00	0.00
1,539.81	6,773.16	6,500.00	0.00	61022	EQUIPMENT MAINTENANCE	0.00	7,500.00	7,500.00	7,500.00	0.00
3,486.54	4,832.80	8,000.00	0.00	61023	UNIFORM ALLOWANCE	0.00	10,000.00	10,000.00	10,000.00	0.00
23,724.44	30,789.71	35,000.00	0.00	61024	FUELS AND LUBRICANTS	0.00	40,000.00	40,000.00	40,000.00	0.00
292.20	383.85	650.00	0.00	61025	RURAL ADDRESSING	0.00	650.00	650.00	650.00	0.00
2,898.38	2,536.84	6,500.00	0.00	61026	RADIO MAINTENANCE	0.00	6,500.00	6,500.00	6,500.00	0.00
6,705.45	10,979.65	15,000.00	0.00	61027	COMPUTER MAINTENANCE	0.00	15,000.00	15,000.00	15,000.00	0.00

2021 Actual	2022 Actual	2023 Adopted	2023 Estimated	Account	Description	FTE	2024 Requested	2024 Proposed	2024 Approved	2024 Adopted
8,221.92	1,641.50	10,000.00	0.00	61031	LEGAL SERVICES	0.00	10,000.00	10,000.00	10,000.00	0.00
0.00	1,150.00	1,500.00	0.00	61032	FIREFIGHTING CHEMICALS	0.00	1,500.00	1,500.00	1,500.00	0.00
614.27	2,312.98	2,500.00	0.00	61033	APPLIANCES	0.00	2,500.00	2,500.00	2,500.00	0.00
7,067.95	21,146.11	40,000.00	0.00	61037	ADMINISTRATION SERVICES	0.00	35,000.00	35,000.00	35,000.00	0.00
1,917.73	6,165.35	6,500.00	0.00	61042	SAFTEY/PROTECTIVE CLOTHI	0.00	6,500.00	6,500.00	6,500.00	0.00
3,669.62	4,320.04	6,500.00	0.00	61044	SMALL TOOLS AND EQUIPMEN	0.00	7,500.00	7,500.00	7,500.00	0.00
0.00	469.48	500.00	0.00	61045	HAZMAT SUPPLIES	0.00	500.00	500.00	500.00	0.00
81,624.09	90,103.06	90,976.00	0.00	61050	DISPATCH SERVICES	0.00	94,143.00	94,143.00	94,143.00	0.00
6,824.61	3,717.00	5.00	0.00	61055	MEDICAL MEMBERSHIPS	0.00	0.00	0.00	0.00	0.00
4,048.35	8,883.27	12,000.00	0.00	61056	HEALTH AND WELFARE	0.00	14,000.00	14,000.00	14,000.00	0.00
70,732.61	35,898.62	40,000.00	0.00	61057	VEHICLE MAINTENANCE	0.00	40,000.00	40,000.00	40,000.00	0.00
203.67	311.70	500.00	0.00	61060	MAJOR FIRE LOSS EXPENSE	0.00	500.00	500.00	500.00	0.00
95,996.95	27,350.49	320,000.00	0.00	61063	GRANT EXPENDITURES	0.00	155,000.00	155,000.00	155,000.00	0.00
12,508.40	12,574.80	15,000.00	0.00	61064	EQUIPMENT TESTING	0.00	15,000.00	15,000.00	15,000.00	0.00
1,957.11	2,520.47	3,000.00	0.00	61065	SCBA MAINTENANCE	0.00	3,500.00	3,500.00	3,500.00	0.00
0.00	0.00	500.00	0.00	61066	INVESTIGATIONS	0.00	500.00	500.00	500.00	0.00
514.78	1,873.93	1,500.00	0.00	61070	CONFLAGRATION EXPENSES	0.00	1,500.00	1,500.00	1,500.00	0.00
450.97	79.96	1,500.00	0.00	61092	FIRE PREVENTION SUPPLIES	0.00	1,500.00	1,500.00	1,500.00	0.00
734.20	601.34	1,500.00	0.00	61093	FIRE PREVENTION	0.00	1,500.00	1,500.00	1,500.00	0.00
1,890.00	3,592.00	15,000.00	0.00	61094	HEALTH/MEDICAL	0.00	15,000.00	15,000.00	15,000.00	0.00
1,247.13	250.41	4,000.00	0.00	61095	PROTECTIVE EQUIP MAINT	0.00	4,000.00	4,000.00	4,000.00	0.00
539,254.56	495,917.80	913,681.00	0.00		MATL SUPP & EXP Totals:	0.00	807,343.00	807,343.00	807,343.00	0.00
13,251.08	24,507.61	20,000.00	0.00	03	CAPITAL OUTLAY					
17,139.26	23,054.40	45,000.00	0.00	71001	PROPERTY IMPROVEMENTS M	0.00	20,000.00	20,000.00	20,000.00	0.00
7,696.46	14,181.50	10,000.00	0.00	71002	PROTECTIVE EQUIPMENT	0.00	50,000.00	50,000.00	50,000.00	0.00
6,649.08	3,609.99	8,500.00	0.00	71003	MAJOR EQUIPMENT	0.00	10,000.00	10,000.00	10,000.00	0.00
0.00	3,512.51	6,000.00	0.00	71004	COMMUNICATION EQUIPMEN	0.00	8,500.00	8,500.00	8,500.00	0.00
2,900.00	3,500.00	7,500.00	0.00	71010	EQUIPMENT REPLACEMENT	0.00	5,000.00	5,000.00	5,000.00	0.00
3,549.99	19,242.37	20,000.00	0.00	71015	HOSE REPLACEMENT	0.00	6,500.00	6,500.00	6,500.00	0.00
1,349.97	412.30	15,000.00	0.00	71138	COMPUTER EXPENSE	0.00	15,000.00	15,000.00	15,000.00	0.00
			0.00	71139	TRAINING EQUIPMENT	0.00	12,000.00	12,000.00	12,000.00	0.00
52,535.84	92,020.68	132,000.00	0.00		CAPITAL OUTLAY Totals:	0.00	127,000.00	127,000.00	127,000.00	0.00

2021 Actual	2022 Actual	2023 Adopted	2023 Estimated	Account	Description	FTE	2024 Requested	2024 Proposed	2024 Approved	2024 Adopted
0.00	0.00	106,788.00	0.00	04 90001	CONTINGENCY CONTINGENCIES	0.00	100,000.00	100,000.00	100,000.00	0.00
0.00	0.00	106,788.00	0.00		CONTINGENCY Totals:	0.00	100,000.00	100,000.00	100,000.00	0.00
14,000.00	14,000.00	14,000.00	0.00	07 91025	TRANSFER OUT TRANSFER OUT (FUND 24)	0.00	14,000.00	14,000.00	14,000.00	0.00
120,000.00	110,000.00	100,000.00	0.00	91026	TRANSFER OUT (FUND 29)	0.00	100,000.00	100,000.00	100,000.00	0.00
48,000.00	46,000.00	25,000.00	0.00	91027	TRANSFER OUT (FUND 31)	0.00	45,000.00	45,000.00	45,000.00	0.00
182,000.00	170,000.00	139,000.00	0.00		TRANSFER OUT Totals:	0.00	159,000.00	159,000.00	159,000.00	0.00
49,548.39	50,825.00	52,135.00	0.00	08 93001	DEBT SERVICE LEASE PRINCIPAL	0.00	0.00	0.00	0.00	0.00
3,928.00	2,651.39	1,343.00	0.00	93002	LEASE INTEREST	0.00	0.00	0.00	0.00	0.00
53,476.39	53,476.39	53,478.00	0.00		DEBT SERVICE Totals:	0.00	0.00	0.00	0.00	0.00
1,840,327.23	1,882,077.59	2,760,578.00	0.00		EXPENDITURES TOTALS:	9.00	2,726,861.00	2,726,861.00	2,726,861.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
1,840,327.23	1,882,077.59	2,760,578.00	0.00		SECTION 2 EXPENSES	9.00	2,726,861.00	2,726,861.00	2,726,861.00	0.00
(1,840,327.23)	(1,882,077.59)	(2,760,578.00)	0.00		PERSONNEL SERVICES Totals:	(9.00)	(2,726,861.00)	(2,726,861.00)	(2,726,861.00)	0.00
0.00	0.00	700,000.00	0.00	5 05 92006	(No Description) UNAPPROPRIATED ENDING FUND BALANCE	0.00	725,000.00	725,000.00	725,000.00	0.00
0.00	0.00	700,000.00	0.00		UNAPPROPRIATED Totals:	0.00	725,000.00	725,000.00	725,000.00	0.00
0.00	0.00	700,000.00	0.00		EXPENDITURES TOTALS:	0.00	725,000.00	725,000.00	725,000.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	700,000.00	0.00		SECTION 2 EXPENSES	0.00	725,000.00	725,000.00	725,000.00	0.00
0.00	0.00	(700,000.00)	0.00		(No Description) Totals:	0.00	(725,000.00)	(725,000.00)	(725,000.00)	0.00

2021 Actual	2022 Actual	2023 Adopted	2023 Estimated	Account	Description	FTE	2024 Requested	2024 Proposed	2024 Approved	2024 Adopted
3,226,131.41	3,429,710.26	3,460,578.00	0.00		SECTION 1 REVENUES	0.00	3,451,861.00	3,451,861.00	3,451,861.00	0.00
1,840,327.23	1,882,077.59	3,460,578.00	0.00		SECTION 1 EXPENSES	9.00	3,451,861.00	3,451,861.00	3,451,861.00	0.00
1,385,804.18	1,547,632.67	0.00	0.00		FIRE SUPPRESSION FUND Totals:	(9.00)	0.00	0.00	0.00	0.00
3,226,131.41	3,429,710.26	3,460,578.00	0.00		REPORT REVENUES	0.00	3,451,861.00	3,451,861.00	3,451,861.00	0.00
1,840,327.23	1,882,077.59	3,460,578.00	0.00		REPORT EXPENSES	9.00	3,451,861.00	3,451,861.00	3,451,861.00	0.00
1,385,804.18	1,547,632.67	0.00	0.00		REPORT TOTALS:	(9.00)	0.00	0.00	0.00	0.00

THIS PAGE INTENTIONALLY BLANK

Fund 29: Reserve Fund Summary

The Board of Directors started this fund on May 11, 2010 for the purpose of accumulating funds to purchase fire apparatus, equipment, buildings and property maintenance as needed. Under Local Budget Law, a reserve fund is the appropriate way to save money from year to year (ORS 294.346; 280.050). Expenditures can be appropriated and are made directly from the reserve fund. At least every 10 years after the establishment of a reserve fund, the governing body must review the fund to decide if it should be continued or abolished. This fund was reviewed at the May 14, 2020 regular Board meeting.

We are proposing to transfer \$100,000 to the Reserve Fund.

The following Capital Expenditures are planned:

29-1-71001:	Station 1 Living Quarters work	\$20,000
	AV system upgrade Station 8	\$12,000
	Station 1 Shop Fire Alarm	\$ 6,000
	Station 8 Security Cameras	\$ 6,000
	Station 1 Storage Final Work	\$ 6,000
	Move Siren From Old City Hall	\$ 6,000
	HVAC Fire Damper Repairs	<u>\$ 8,000</u>
	Total	\$64,000
29-1-71003:	Rechargeable SCBA Batteries	\$20,000
	TIC Replacement X2	\$12,000
	PPE Replacement	<u>\$15,000</u>
	Total	\$47,000
29-1-71010:	Replace 2009 Command Vehicle	\$78,000
	A/C T419	<u>\$ 7,000</u>
	Total	\$85,000

29-0-30000	BEGINNING FUND BALANCE	\$728,600
29-0-45025	TRANSFER IN FROM FUND 25	<u>\$100,000</u>
	<i>FUND 29 TOTAL REVENUE</i>	<i>\$828,600</i>
29-1-71001	BUILDING RESERVE	\$64,000
29-1-71003	EQUIPMENT RESERVE	\$47,000
29-1-71010	APPARATUS RESERVE	<u>\$85,000</u>
29-1-92006	<i>FUND 29 RESERVED BALANCE</i>	<i>\$632,600</i>

THIS PAGE INTENTIONALLY BLANK

General Ledger

Budget Analysis

User: Candace
 Printed: 05/17/2023 - 8:43AM
 Fiscal Year: 2024



APPROVED 2023-2024 BUDGET

2021 Actual	2022 Actual	2023 Adopted	2023 Estimated	Account	Description	FTE	2024 Requested	2024 Proposed	2024 Approved	2024 Adopted
				29	RESERVE					
				R1	REVENUES					
347,461.53	573,551.92	683,552.00	0.00	30000	FUND BALANCE	0.00	728,600.00	728,600.00	728,600.00	0.00
0.00	0.00	0.00	0.00	45014	DONATIONS	0.00	0.00	0.00	0.00	0.00
120,000.00	110,000.00	100,000.00	0.00	45025	TRANSFER IN (FUND 25)	0.00	100,000.00	100,000.00	100,000.00	0.00
117,799.93	0.00	0.00	0.00	45075	CONFLAGRATION RECIEPTS	0.00	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
585,261.46	683,551.92	783,552.00	0.00		REVENUES Totals:	0.00	828,600.00	828,600.00	828,600.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
585,261.46	683,551.92	783,552.00	0.00		REVENUES TOTALS:	0.00	828,600.00	828,600.00	828,600.00	0.00
				1	(No Description)					
				03	CAPITAL OUTLAY					
0.00	0.00	37,000.00	0.00	71001	BUILDING RESERVE	0.00	64,000.00	64,000.00	64,000.00	0.00
0.00	0.00	90,000.00	0.00	71003	EQUIPMENT RESERVE	0.00	47,000.00	47,000.00	47,000.00	0.00
11,709.54	0.00	75,000.00	0.00	71010	APPARATUS RESERVE	0.00	85,000.00	85,000.00	85,000.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
11,709.54	0.00	202,000.00	0.00		CAPITAL OUTLAY Totals:	0.00	196,000.00	196,000.00	196,000.00	0.00
				04	CONTINGENCY					
0.00	0.00	0.00	0.00	90001	CONTINGENCIES	0.00	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
0.00	0.00	0.00	0.00		CONTINGENCY Totals:	0.00	0.00	0.00	0.00	0.00
				09	RESERVED FOR FUTURE					
0.00	0.00	581,552.00	0.00	92006	RESERVE FUND FIRE	0.00	632,600.00	632,600.00	632,600.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
0.00	0.00	581,552.00	0.00		RESERVED FOR FUTURE Totals:	0.00	632,600.00	632,600.00	632,600.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
11,709.54	0.00	783,552.00	0.00		EXPENDITURES TOTALS:	0.00	828,600.00	828,600.00	828,600.00	0.00

2021 Actual	2022 Actual	2023 Adopted	2023 Estimated	Account	Description	FTE	2024 Requested	2024 Proposed	2024 Approved	2024 Adopted
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
11,709.54	0.00	783,552.00	0.00		SECTION 2 EXPENSES	0.00	828,600.00	828,600.00	828,600.00	0.00
(11,709.54)	0.00	(783,552.00)	0.00		(No Description) Totals:	0.00	(828,600.00)	(828,600.00)	(828,600.00)	0.00
0.00	0.00	0.00	0.00	5 05 92006	(No Description) UNAPPROPRIATED ENDING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		UNAPPROPRIATED Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00
585,261.46	683,551.92	783,552.00	0.00		SECTION 1 REVENUES	0.00	828,600.00	828,600.00	828,600.00	0.00
11,709.54	0.00	783,552.00	0.00		SECTION 1 EXPENSES	0.00	828,600.00	828,600.00	828,600.00	0.00
573,551.92	683,551.92	0.00	0.00		RESERVE Totals:	0.00	0.00	0.00	0.00	0.00
585,261.46	683,551.92	783,552.00	0.00		REPORT REVENUES	0.00	828,600.00	828,600.00	828,600.00	0.00
11,709.54	0.00	783,552.00	0.00		REPORT EXPENSES	0.00	828,600.00	828,600.00	828,600.00	0.00
573,551.92	683,551.92	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

Fund 30: Capital Projects Fund Summary

Capital Improvement Fund 30 was created for expenditure of 2015 Bond sale proceeds. We are hopeful that we can finish these capital projects by the end of this fiscal year. We continue to face delays and huge cost increases with construction projects. The last projects are the construction of a covered vehicle storage area behind the warehouse and painting the heavy brush truck.

Property Improvements Major: \$39,926

Finish covered vehicle area behind Station 1 warehouse which will include design, permits, building package and installation.

Major Equipment: \$6,000

Paint the cab of heavy brush truck B417.

30-0-30000	BEGINNING FUND BALANCE	\$45,926
30-0-41002	INTEREST EARNED	\$0
30-0-41003	MISC RECEIPTS	\$0
	<i>FUND 30 TOTAL REVENUE</i>	<i>\$45,926</i>
30-3-71001	PROPERTY IMPROVEMENTS MAJOR	\$39,926
30-3-71005	RESCUE EQUIPMENT	\$0
30-3-71006	MAJOR EQUIPMENT	\$6,000
30-3-71008	SCOTTS MILLS STATION	\$0
	<i>FUND 30 TOTAL EXPENSES</i>	<i>\$45,926</i>
30-5-92006	<i>FUND 30 ENDING BALANCE</i>	<i>\$0</i>

THIS PAGE INTENTIONALLY BLANK

General Ledger

Budget Analysis

User: Candace
 Printed: 05/17/2023 - 8:43AM
 Fiscal Year: 2024



APPROVED 2023-2024 BUDGET

2021 Actual	2022 Actual	2023 Adopted	2023 Estimated	Account	Description	FTE	2024 Requested	2024 Proposed	2024 Approved	2024 Adopted
				30	2015 CAPITAL IMPROVEMENT					
				A1	CASH IN BANK					
0.00	0.00	0.00	0.00	11023	ZION BANK/SAVINGS	0.00	0.00	0.00	0.00	0.00
CASH IN BANK Totals:						0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		ASSETS TOTALS:	0.00	0.00	0.00	0.00	0.00
				R1	REVENUES					
191,092.21	89,046.26	89,046.00	0.00	30000	FUND BALANCE	0.00	45,926.00	45,926.00	45,926.00	0.00
82.53	0.00	0.00	0.00	41002	INTEREST EARNED	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	41003	MISC. RECIEPTS	0.00	0.00	0.00	0.00	0.00
REVENUES Totals:						0.00	45,926.00	45,926.00	45,926.00	0.00
191,174.74	89,046.26	89,046.00	0.00		REVENUES TOTALS:	0.00	45,926.00	45,926.00	45,926.00	0.00
				2	(No Description)					
				02	MATL SUPP & EXP					
0.00	0.00	0.00	0.00	61008	LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	91020	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
MATL SUPP & EXP Totals:						0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
(No Description) Totals:						0.00	0.00	0.00	0.00	0.00

2021 Actual	2022 Actual	2023 Adopted	2023 Estimated	Account	Description	FTE	2024 Requested	2024 Proposed	2024 Approved	2024 Adopted
				3	(No Description)					
				03	CAPITAL OUTLAY					
102,128.48	0.00	83,046.00	0.00	71001	PROPERTY IMPROVEMENTS M	0.00	39,926.00	39,926.00	39,926.00	0.00
0.00	0.00	0.00	0.00	71002	ENGINES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	71003	SCBA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	71005	RESCUE EQUIPMENT	0.00	0.00	0.00	0.00	0.00
0.00	0.00	6,000.00	0.00	71006	MAJOR EQUIPMENT	0.00	6,000.00	6,000.00	6,000.00	0.00
0.00	0.00	0.00	0.00	71008	SCOTTS MILLS STATION	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	71009	SILVERTON MAIN STATION	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	71011	DRILL TOWER & GROUNDS	0.00	0.00	0.00	0.00	0.00
102,128.48	0.00	89,046.00	0.00		CAPITAL OUTLAY Totals:	0.00	45,926.00	45,926.00	45,926.00	0.00
102,128.48	0.00	89,046.00	0.00		EXPENDITURES TOTALS:	0.00	45,926.00	45,926.00	45,926.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
102,128.48	0.00	89,046.00	0.00		SECTION 2 EXPENSES	0.00	45,926.00	45,926.00	45,926.00	0.00
(102,128.48)	0.00	(89,046.00)	0.00		(No Description) Totals:	0.00	(45,926.00)	(45,926.00)	(45,926.00)	0.00
				4	(No Description)					
				04	CONTINGENCY					
0.00	0.00	0.00	0.00	90001	CONTINGENCIES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		CONTINGENCY Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00
				5	(No Description)					
				05	UNAPPROPRIATED					

2021 Actual	2022 Actual	2023 Adopted	2023 Estimated	Account	Description	FTE	2024 Requested	2024 Proposed	2024 Approved	2024 Adopted
0.00	0.00	0.00	0.00	92006	ENDING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		UNAPPROPRIATED Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00
191,174.74	89,046.26	89,046.00	0.00		SECTION 1 REVENUES	0.00	45,926.00	45,926.00	45,926.00	0.00
102,128.48	0.00	89,046.00	0.00		SECTION 1 EXPENSES	0.00	45,926.00	45,926.00	45,926.00	0.00
89,046.26	89,046.26	0.00	0.00		2015 CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
191,174.74	89,046.26	89,046.00	0.00		REPORT REVENUES	0.00	45,926.00	45,926.00	45,926.00	0.00
102,128.48	0.00	89,046.00	0.00		REPORT EXPENSES	0.00	45,926.00	45,926.00	45,926.00	0.00
89,046.26	89,046.26	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

THIS PAGE INTENTIONALLY BLANK

SILVERTON FIRE DISTRICT

2023 - 2024

Fund 31: Personnel Expense Reserve Summary

The Board of Directors created this fund at their April 12, 2016 meeting for the purpose of providing resources to accumulate funds to pay for unforeseen, non-ordinary personnel costs, and for payment of accrued employee benefits when an employee leaves the service of the district. Money budgeted in this fund represents existing and anticipated liabilities for employee accrued vacation along with related expenses for workers compensation, social security, pension contributions and unemployment benefits assessment.

This fund is used to set aside funds to pay for retiree health insurance premiums. This fund represents budgeted amounts for one retiree that currently has 90% of their single rate health insurance premiums paid for. Currently, this amounts to \$2,596. It should be noted that in September 2023, the retiree will be eligible for Medicare and thus will be dropped from the retiree health insurance program. No current or future retirees are expected/allowed to participate.

We received a three (3) year staffing grant from the Oregon State Fire Marshal Capacity Grant program. After consulting with our Auditor, we are putting the grant funds for this position in Fund 31, Personnel Reserve and fund directly from there for better tracking. This grant funded position requires an escalating match each year starting with 10% year one, 25% year two, and 50% year three. We also were notified that we received the OSFM \$35,000 summer Wildland Upstaff grant again like we received last year. This grant will also be expensed from Fund 31.

The Fire District is a reimbursing employer for unemployment benefits and this fund can be used for payment of unemployment claims when needed. Money for this fund is transferred from General Fund 25. This year we are transferring \$45,000 into the fund.

31-0-30000	BEGINNING FUND BALANCE	\$252,062
31-0-45008	MISC RECEIPTS	\$237
31-0-45025	TRANSFER IN FROM FUND 25	\$45,000
31-0-45068	GRANT REVENUE	\$367,852
	<i>FUND 31 TOTAL REVENUE</i>	<i>\$665,151</i>

31-1-51001	PERSONNEL	\$88,253
31-1-51003	WORKERS COMP	\$2,890
31-1-51004	SOCIAL SECURITY	\$7,799
31-1-51005	GROUP HEALTH INSURANCE	\$27,866
31-1-51006	GROUP LIFE INSURANCE	\$523
31-1-51007	PERS	\$23,608
31-1-51009	OVERTIME	\$11,000
31-1-51012	MEDICAL SAVINGS PLAN	\$3,600
	<i>FUND 31 TOTAL EXPENSES</i>	<i>\$165,539</i>

31-1-92006	<i>FUND 31 RESERVED BALANCE</i>	<i>\$499,612</i>
------------	--	-------------------------

THIS PAGE INTENTIONALLY BLANK

General Ledger

Budget Analysis

User: Candace
 Printed: 05/17/2023 - 8:43AM
 Fiscal Year: 2024



APPROVED 2023-2024 BUDGET

2021 Actual	2022 Actual	2023 Adopted	2023 Estimated	Account	Description	FTE	2024 Requested	2024 Proposed	2024 Approved	2024 Adopted
				31	PERSONNEL EXPENSE RESERV					
				R1	REVENUES					
197,702.33	231,050.45	272,135.00	0.00	30000	FUND BALANCE	0.00	252,062.00	252,062.00	252,062.00	0.00
0.00	0.00	0.00	0.00	45002	INTEREST	0.00	0.00	0.00	0.00	0.00
10,449.12	4,890.08	908.00	0.00	45008	MISC RECEIPTS	0.00	237.00	237.00	237.00	0.00
48,000.00	46,000.00	25,000.00	0.00	45025	TRANSFER IN (FUND 25)	0.00	45,000.00	45,000.00	45,000.00	0.00
0.00	0.00	0.00	0.00	45068	GRANT REVENUE	0.00	367,852.00	367,852.00	367,852.00	0.00
256,151.45	281,940.53	298,043.00	0.00		REVENUES Totals:	0.00	665,151.00	665,151.00	665,151.00	0.00
256,151.45	281,940.53	298,043.00	0.00		REVENUES TOTALS:	0.00	665,151.00	665,151.00	665,151.00	0.00
				1	(No Description)					
				01	PAYROLL RELATED EXP					
0.00	0.00	0.00	0.00	51001	PERSONNEL	1.00	88,253.00	88,253.00	88,253.00	0.00
0.00	0.00	0.00	0.00	51002	EXTRA PERSONNEL	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	51003	WORKERS COMP COVERAGE	0.00	2,890.00	2,890.00	2,890.00	0.00
0.00	0.00	2,002.00	0.00	51004	SOCIAL SECURITY	0.00	7,799.00	7,799.00	7,799.00	0.00
25,101.00	14,678.88	9,078.00	0.00	51005	RETIREE HEALTH INSURANCE	0.00	27,866.00	27,866.00	27,866.00	0.00
0.00	0.00	0.00	0.00	51006	GROUP HEALTH INSURANCE	0.00	523.00	523.00	523.00	0.00
0.00	0.00	8,736.00	0.00	51007	RETIREMENT (PERS)	0.00	23,608.00	23,608.00	23,608.00	0.00
0.00	0.00	0.00	0.00	51008	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	51009	OVERTIME	0.00	11,000.00	11,000.00	11,000.00	0.00
0.00	0.00	0.00	0.00	51010	VOLUNTEERS	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	51012	MEDICAL SAVINGS PLAN	0.00	3,600.00	3,600.00	3,600.00	0.00
0.00	0.00	26,165.00	0.00	51013	ACCRUED LEAVE PAYOUTS	0.00	0.00	0.00	0.00	0.00
25,101.00	14,678.88	45,981.00	0.00		PAYROLL RELATED EXP Totals:	1.00	165,539.00	165,539.00	165,539.00	0.00
				09	RESERVED FOR FUTURE					

2021 Actual	2022 Actual	2023 Adopted	2023 Estimated	Account	Description	FTE	2024 Requested	2024 Proposed	2024 Approved	2024 Adopted
0.00	0.00	252,062.00	0.00	92006	PERSONNEL RESERVE	0.00	499,612.00	499,612.00	499,612.00	0.00
0.00	0.00	252,062.00	0.00		RESERVED FOR FUTURE Totals:	0.00	499,612.00	499,612.00	499,612.00	0.00
25,101.00	14,678.88	298,043.00	0.00		EXPENDITURES TOTALS:	1.00	665,151.00	665,151.00	665,151.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
25,101.00	14,678.88	298,043.00	0.00		SECTION 2 EXPENSES	1.00	665,151.00	665,151.00	665,151.00	0.00
(25,101.00)	(14,678.88)	(298,043.00)	0.00		(No Description) Totals:	(1.00)	(665,151.00)	(665,151.00)	(665,151.00)	0.00
				2 02	(No Description) MATL SUPP & EXP					
0.00	0.00	0.00	0.00	91020	RESERVE TRANSFER IN	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	91025	RESERVE TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		MATL SUPP & EXP Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00
				5 05	(No Description) UNAPPROPRIATED					
0.00	0.00	0.00	0.00	92006	ENDING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		UNAPPROPRIATED Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2021 Actual	2022 Actual	2023 Adopted	2023 Estimated	Account	Description	FTE	2024 Requested	2024 Proposed	2024 Approved	2024 Adopted
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00
256,151.45	281,940.53	298,043.00	0.00		SECTION 1 REVENUES	0.00	665,151.00	665,151.00	665,151.00	0.00
25,101.00	14,678.88	298,043.00	0.00		SECTION 1 EXPENSES	1.00	665,151.00	665,151.00	665,151.00	0.00
231,050.45	267,261.65	0.00	0.00		PERSONNEL EXPENSE RESERV	(1.00)	0.00	0.00	0.00	0.00
256,151.45	281,940.53	298,043.00	0.00		REPORT REVENUES	0.00	665,151.00	665,151.00	665,151.00	0.00
25,101.00	14,678.88	298,043.00	0.00		REPORT EXPENSES	1.00	665,151.00	665,151.00	665,151.00	0.00
231,050.45	267,261.65	0.00	0.00		REPORT TOTALS:	(1.00)	0.00	0.00	0.00	0.00

THIS PAGE INTENTIONALLY BLANK

