

Proposed Budget

2022 • 2023



In Memory
Captain Harry Klopfenstein

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 17, 2022.*

Join Zoom Meeting:

<https://us02web.zoom.us/j/88280388424?pwd=bHhlN0R4TDZncE9JQ2xKWWVSYVRKQT09>

Meeting ID: 882 8038 8424

Passcode: 562008

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 2022-2023 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



SILVERTOWN FIRE DISTRICT
2022 – 2023
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**

Candace Cantu, Office Administrator

Ian Peterson, Maintenance Firefighter

Max Hughes, Firefighter/EMT

Keith Veit, Lt. Recruitment Firefighter/EMT

Kyle Miller, Firefighter/EMT



SILVERTON FIRE DISTRICT
2022 – 2023
BUDGET CALENDAR

Approved January 11, 2022

Appoint Budget Officer	* February 8, 2022
Appoint Budget Committee	*February 8, 2022
Approve 2022-2023 Budget Calendar	* January 11, 2022
Publish Notice of Budget Committee Meeting	April 27, 2022
<i>(5 to 30 days before the meeting: April 22nd at 4pm)</i>	
Budget Committee Meeting	May 17, 2022
Budget Committee Meeting	May 19, 2022
<i>(If necessary)</i>	
Publish Notice of Budget Hearing & Summary	May 25, 2022
<i>(5 to 30 days before the hearing: May 20th at 4pm)</i>	
Hold Public Budget Hearing & Adopt Budget	*June 14, 2022
Enact Resolutions	*June 14, 2022
<i>Adopt budget & make appropriations</i>	
<i>Impose & categorize taxes</i>	
Submit Tax Certification to Assessor(s)/Clerk(s) Office	July 11, 2022
<i>(All 2022-2023 Budget & Resolutions)</i>	

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

Publishing Dates: April 22nd for April 27th Notice of Budget Committee Meeting
(Publish once in paper & on website at least 10 days prior per change in ORS 294.401(5))

May 20th for May 25th 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 10, 2022

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

Subject: Budget Message for Fiscal Year 2022-2023

I am pleased to submit, for your review and consideration, the 2022-2023 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, Assistant Chief, Ed Grambusch, and the rest of the Staff 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 4.5 percent assessed valuation growth for the 2022/23 fiscal year, 1.5 percent of this growth is from new construction. The economic rebound following the pandemic has been quick and robust, however inflationary costs are a concern.

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 revenues for 2022-2023 are estimated at \$3,460,578, which is a 13% Increase from fiscal year 2021-2022.

Expenditures are estimated to be as follows: **Personnel Services** \$1,415,631, **Materials and Services** \$913,681, **Capital Outlay** \$132,000, **Contingency** \$106,788, **Transfer to Fund 24 Volunteer Incentive Plan** \$14,000, **Transfer to Fund 29 Reserve** \$100,000, **Transfer to Fund 31 Personnel Expense Reserve**, \$25,000, **General Fund Debt Service** amount of \$53,478 is for the final payment #10 of the 2013 10 year engine lease purchase, and **Un-appropriated Ending Fund Balance** of \$700,000.00, bringing the total requirements to \$3,460,578.

Several areas of the proposed budget are highlighted here and are important as you review the budget. Some significant changes in the 2022-2023 budget are as follows:

- The proposed budget in Fund 22 represents the seventh year of payments for the 14 year 2015 Bond through JP Morgan Chase and provides for total principal and interest payments of \$348,500. We will levy \$364,921 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.
- In Fund 25, the personnel expense account (25-1-51001) funds ten (10) FTE positions from the current 7.5 FTEs, and increase of 2.5 FTE. We are proposing to increase the hours of the administrative assistant from half time to full time. We are also proposing to add two firefighter EMT positions in the fall/winter which will help us move forward with providing more consistent and reliable around the clock staffing. One of the top goals that is coming from the current strategic planning process is to provide consistent and reliable response to emergencies. Adding 2 firefighter EMTs to the budget, is a vital step to help us plan our response model. Our new staffing model will likely have to be a hybrid model that includes all of our volunteer firefighter classifications, home responders, residents (RV's), duty officers, shift volunteers, and augmented by 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 response model that we develop. The Personnel categories include step increases for permanent employees and a 4.0% cost of living adjustment that was approved by the Board in April for career staff. Three employees are at the top of the salary schedule. Once employees reach the top of the salary schedule, they no longer receive step raises, but will receive cost of living adjustments. Employees may also receive longevity incentives depending on their length of service with the District. The Fire Chief position is not included in the salary step scale and cost of living adjustment due to being covered by a separate employment agreement.
- Health insurance premiums (25-1-51005) did not increase 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 now 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 at least \$600,000 available in two years to address large capital purchases. This year we are proposing to expend a little over \$200,000 for property improvements, equipment, and a replacement command vehicle.
- We will continue replacing wildland turnouts and structural helmets that have exceeded their ten year service life this year under Capital Outlay from Protective Equipment (25-1-71002) in the General Fund.
- We are hopeful that we can finish the capital projects by the end of fiscal year 2023 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.
- In Fund 31, the budget reflects \$9,078 in insurance expense for one retiree and \$26,165 of accrued leave payout. The budget reflects all tax liabilities and retirement contributions generated from the payout in the amount of \$11,080. This will leave a reserved amount of \$252,062 for future unforeseen personnel expenses.

The District remains 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



SILVERTOWN 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 sixty-five 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 seven full-time employees and one part-time employee. Both volunteers and paid staff work under the direction of the Fire Chief.

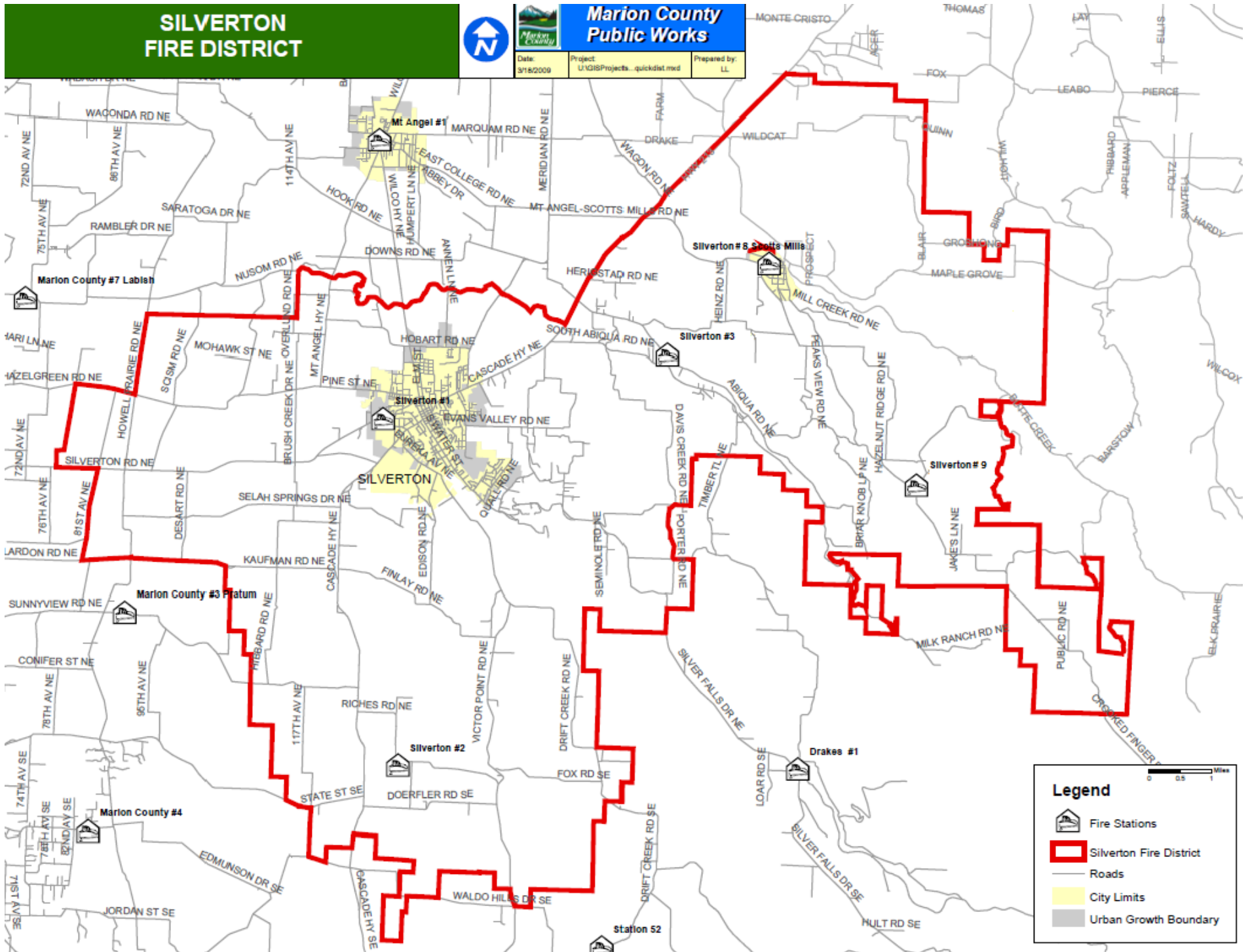
The organization is divided into several areas. Management, Operations, Training, and Maintenance are duties supported by staff. The Silvertown (South) and Scotts Mills (North) Battalions are under the direction of Volunteer Battalion Chiefs. The Suppression force consists of volunteers that reside or 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 comes 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).

SILVERTON FIRE DISTRICT



Marion County Public Works

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





SILVERTON FIRE DISTRICT

2022 – 2023

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 2022.



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.

SILVERTON FIRE DISTRICT

2022 - 2023

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 seventh principal payment of \$290,000 and interest payment of \$30,881 will be due on December 1, 2022 for this 2015 Bond Issue. An interest payment of \$27,619 is due on June 1, 2023 for a total payout on principal and interest of \$348,500.

Using the 95.5% collection factor, we need to impose \$364,921 in taxes to insure we collect \$348,500 to make the December 1, 2021 principal and interest payment of \$320,881 and the June 1, 2023 interest payment of \$27,619. Therefore, we are proposing a total debt service levy of \$364,921.

Analysis of Fund 22 Revenue and Expenditures

22-0-30000	BEGINNING FUND BALANCE	\$44,887
22-0-41001	PROPERTY TAXES: CURRENT	\$348,500
22-0-41002	PROPERTY TAXES: DELINQUENT	\$16,421
<i>FUND 22 TOTAL REVENUE</i>		<i>\$409,808</i>
22-2-61001	BOND PRINCIPAL	\$290,000
22-2-61002	BOND INTEREST	\$58,500
<i>FUND 22 TOTAL EXPENSES</i>		<i>\$348,500</i>

<u>Due Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
12/1/2022	\$290,000	\$30,881	\$320,881
6/1/2023	\$0	\$27,619	\$27,619
Taxes needed to be received			\$348,500
Collection Factor ÷ 0.955			\$16,421
Total taxes to be imposed			\$364,921

General Ledger

Budget Analysis

User: candace
 Printed: 05/09/2022 - 3:12PM
 Fiscal Year: 2023

PROPOSED 2022-2023 BUDGET



2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	Account	Description	FTE	2023 Requested	2023 Proposed	2023 Approved	2023 Adopted
				22	DEBT SERVICE FUND					
				R1	REVENUES					
11,355.24	17,308.68	27,000.00	0.00	30000	FUND BALANCE	0.00	44,887.00	44,887.00	0.00	0.00
328,483.98	350,242.45	339,856.00	0.00	41001	PROPERTY TAXES CURRENT	0.00	348,500.00	348,500.00	0.00	0.00
4,081.96	4,563.52	17,887.00	0.00	41002	PROPERTY TAXES DELINQUEN	0.00	16,421.00	16,421.00	0.00	0.00
0.00	0.00	0.00	0.00	45025	AVAILABLE CASH	0.00	0.00	0.00	0.00	0.00
343,921.18	372,114.65	384,743.00	0.00		REVENUES Totals:	0.00	409,808.00	409,808.00	0.00	0.00
343,921.18	372,114.65	384,743.00	0.00		REVENUES TOTALS:	0.00	409,808.00	409,808.00	0.00	0.00
				2	EXPENSE					
				06	BOND EXPENSE					
250,000.00	260,000.00	275,000.00	0.00	61001	BOND PRINCIPAL	0.00	290,000.00	290,000.00	0.00	0.00
76,612.50	70,875.00	64,856.00	0.00	61002	BOND INTEREST	0.00	58,500.00	58,500.00	0.00	0.00
0.00	0.00	0.00	0.00	91025	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
326,612.50	330,875.00	339,856.00	0.00		BOND EXPENSE Totals:	0.00	348,500.00	348,500.00	0.00	0.00
326,612.50	330,875.00	339,856.00	0.00		EXPENDITURES TOTALS:	0.00	348,500.00	348,500.00	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
326,612.50	330,875.00	339,856.00	0.00		SECTION 2 EXPENSES	0.00	348,500.00	348,500.00	0.00	0.00
(326,612.50)	(330,875.00)	(339,856.00)	0.00		EXPENSE Totals:	0.00	(348,500.00)	(348,500.00)	0.00	0.00
				5	(No Description)					
				05	UNAPPROPRIATED					
0.00	0.00	44,887.00	0.00	92006	ENDING FUND BALANCE	0.00	61,308.00	61,308.00	0.00	0.00

2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	Account	Description	FTE	2023 Requested	2023 Proposed	2023 Approved	2023 Adopted
0.00	0.00	44,887.00	0.00		UNAPPROPRIATED Totals:	0.00	61,308.00	61,308.00	0.00	0.00
0.00	0.00	44,887.00	0.00		EXPENDITURES TOTALS:	0.00	61,308.00	61,308.00	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	44,887.00	0.00		SECTION 2 EXPENSES	0.00	61,308.00	61,308.00	0.00	0.00
0.00	0.00	(44,887.00)	0.00		(No Description) Totals:	0.00	(61,308.00)	(61,308.00)	0.00	0.00
343,921.18	372,114.65	384,743.00	0.00		SECTION 1 REVENUES	0.00	409,808.00	409,808.00	0.00	0.00
326,612.50	330,875.00	384,743.00	0.00		SECTION 1 EXPENSES	0.00	409,808.00	409,808.00	0.00	0.00
17,308.68	41,239.65	0.00	0.00		DEBT SERVICE FUND Totals:	0.00	0.00	0.00	0.00	0.00
343,921.18	372,114.65	384,743.00	0.00		REPORT REVENUES	0.00	409,808.00	409,808.00	0.00	0.00
326,612.50	330,875.00	384,743.00	0.00		REPORT EXPENSES	0.00	409,808.00	409,808.00	0.00	0.00
17,308.68	41,239.65	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

SILVERTON FIRE DISTRICT

2022 - 2023

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	\$14,000
	<i>FUND 24 TOTAL REVENUE</i>	<i>\$14,000</i>
24-1-51014	VOLUNTEER INCENTIVE PLAN	\$14,000
	<i>FUND 24 TOTAL EXPENSES</i>	<i>\$14,000</i>

General Ledger

Budget Analysis

User: candace
 Printed: 05/09/2022 - 3:12PM
 Fiscal Year: 2023

PROPOSED 2022-2023 BUDGET



2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	Account	Description	FTE	2023 Requested	2023 Proposed	2023 Approved	2023 Adopted
				24	VOLUNTEER INCENTIVE PLAN					
				R1	REVENUES					
0.48	0.48	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	0.00	0.00
14,000.48	14,000.48	14,000.00	0.00		REVENUES Totals:	0.00	14,000.00	14,000.00	0.00	0.00
14,000.48	14,000.48	14,000.00	0.00		REVENUES TOTALS:	0.00	14,000.00	14,000.00	0.00	0.00
				1	(No Description)					
				01	PAYROLL RELATED EXP					
14,000.00	13,999.96	14,000.00	0.00	51014	VOLUNTEER INCENTIVE PLAN	0.00	14,000.00	14,000.00	0.00	0.00
14,000.00	13,999.96	14,000.00	0.00		PAYROLL RELATED EXP Totals:	0.00	14,000.00	14,000.00	0.00	0.00
14,000.00	13,999.96	14,000.00	0.00		EXPENDITURES TOTALS:	0.00	14,000.00	14,000.00	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
14,000.00	13,999.96	14,000.00	0.00		SECTION 2 EXPENSES	0.00	14,000.00	14,000.00	0.00	0.00
(14,000.00)	(13,999.96)	(14,000.00)	0.00		(No Description) Totals:	0.00	(14,000.00)	(14,000.00)	0.00	0.00
14,000.48	14,000.48	14,000.00	0.00		SECTION 1 REVENUES	0.00	14,000.00	14,000.00	0.00	0.00
14,000.00	13,999.96	14,000.00	0.00		SECTION 1 EXPENSES	0.00	14,000.00	14,000.00	0.00	0.00
0.48	0.52	0.00	0.00		VOLUNTEER INCENTIVE PLAN	0.00	0.00	0.00	0.00	0.00

2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	Account	Description	FTE	2023 Requested	2023 Proposed	2023 Approved	2023 Adopted
14,000.48	14,000.48	14,000.00	0.00		REPORT REVENUES	0.00	14,000.00	14,000.00	0.00	0.00
14,000.00	13,999.96	14,000.00	0.00		REPORT EXPENSES	0.00	14,000.00	14,000.00	0.00	0.00
0.48	0.52	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

SILVERTON FIRE DISTRICT

2022 - 2023

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 2021-2022.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$1,045,907	\$1,134,752	\$1,100,000	\$1,275,000

Property Taxes Current 25-0-41001: The Silverton Fire District’s 2021-2022 assessed value (AV) in Marion County, (excluding urban renewal) is **\$1,549,297,524** and the portion of the District in Clackamas County is **\$73,482,027**. This gives a total 2021-2022 AV for the entire District of **\$1,622,779,551**. The counties will not have the figures for 2022-2023 until the end of September, so we use 2021-2022 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 4.5% 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 2022-2023 will be **\$1,695,804,631**.

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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$1,482,044	\$1,549,508	\$1,563,123	\$1,683,787

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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$23,548	\$22,169	\$117,654	\$79,341

SILVERTON FIRE DISTRICT
2022 - 2023

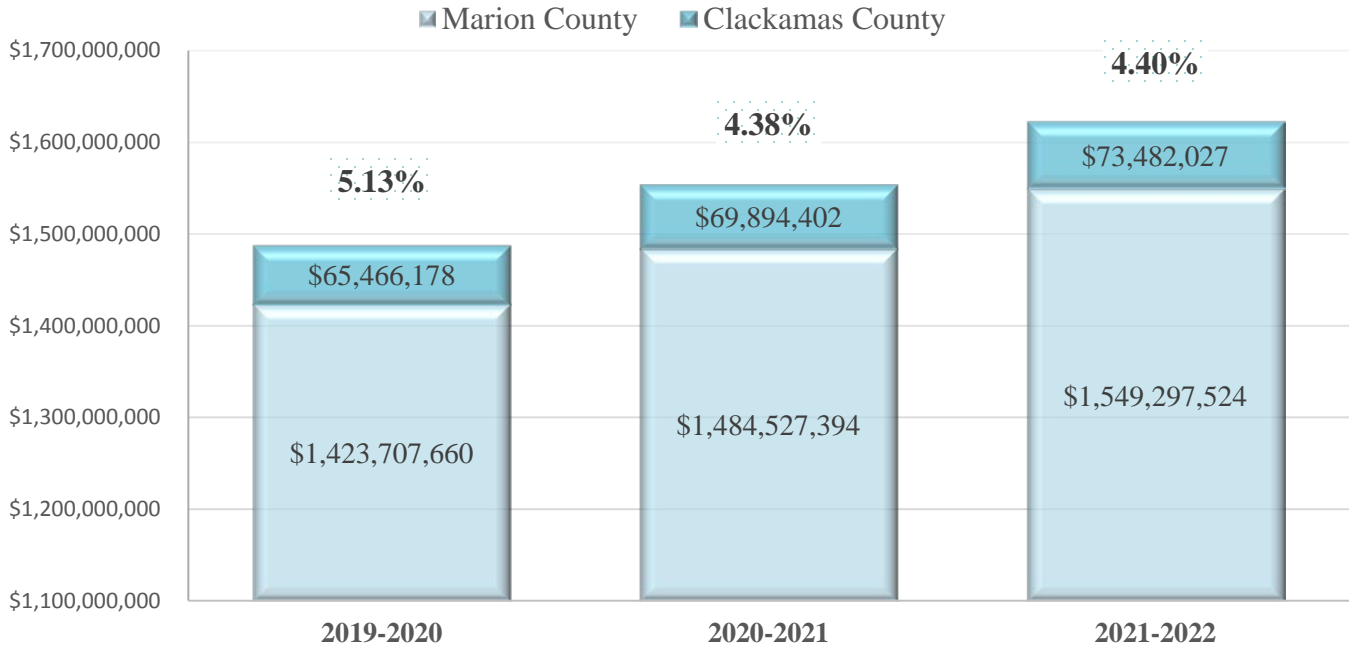
PROPERTY TAX EVALUATION

Permanent Tax Rate	1.0397
Est. Assessed Value (AV) Marion County	\$1,549,297,524
Clackamas County AV	\$73,482,027
Total Estimated AV	\$1,622,779,551
3% Increase Statutory & New Construction	0.045
Dollar Increase	\$73,025,080
Total With 4.5% Increase	\$1,695,804,631
Tax Rate	0.0010397
Est. Amount Rate Would Raise	\$1,763,128.07
Measure 5 Loss	\$0.00
Tax To Be Billed	\$1,763,128.07
Average Collection Factor	95.5%
Taxes Est. To Be Received	\$1,683,787
Discounts & Un-collectibles	\$79,341

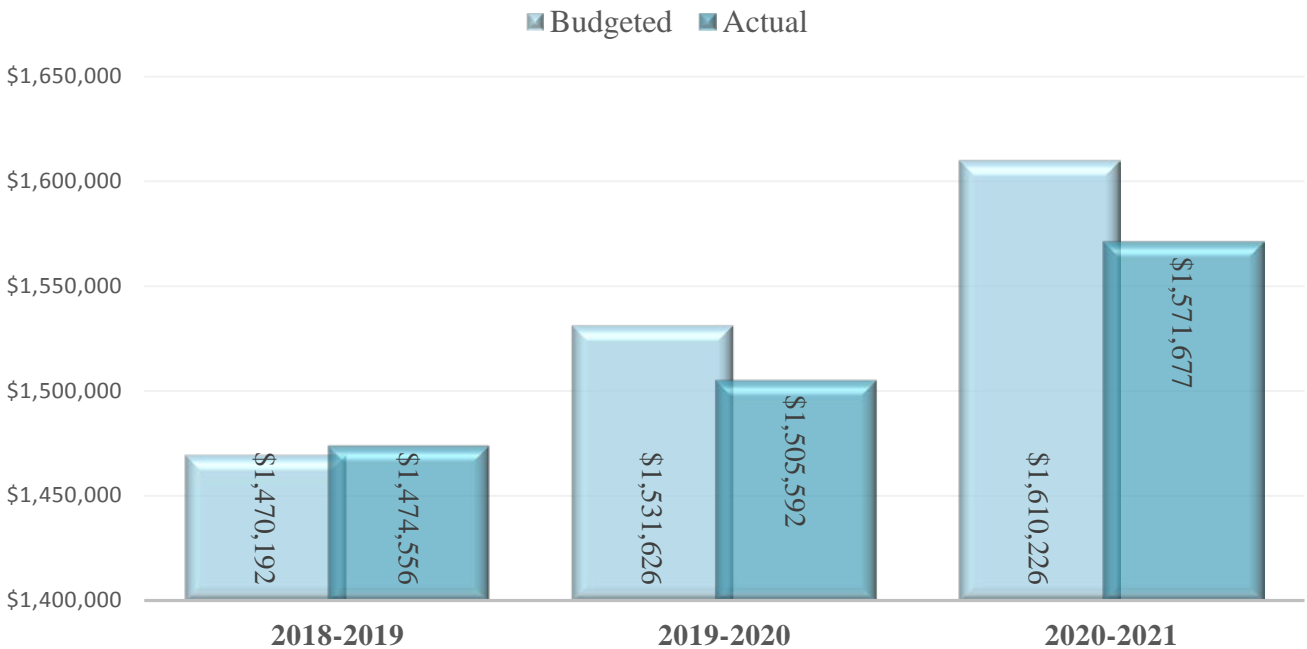
SILVERTON FIRE DISTRICT

2022 - 2023

TAXABLE ASSESSED VALUE TREND



PROPERTY TAX



SILVERTON FIRE DISTRICT

2022 - 2023

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

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$37,721	\$13,012	\$10,000	\$12,000

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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$229	\$286	\$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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$14,616	\$59,938	\$15,000	\$2,500

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

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$2,140	\$4,768	\$2,500	\$1,500

Grant Revenue 25-0-45068: The 2022-2023 budget reflects our goal of receiving funding from various grant opportunities. This amount is off-set by an amount in Grant Expenses.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$0	\$160,665	\$150,000	\$320,000

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

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$93,449	\$281,031	\$60,000	\$85,000

Hazmat Receipts 25-0-46024: This account will no longer be used, but have to reflect in the budget for the next three years.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$0	\$0	\$0	\$0

SILVERTON FIRE DISTRICT

2022 - 2023

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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$0	\$0	\$1,200	\$1,200

TOTAL GENERAL FUND 25 - RESOURCES			
2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$2,699,654	\$3,226,131	\$3,019,727	\$3,460,578

SILVERTON FIRE DISTRICT

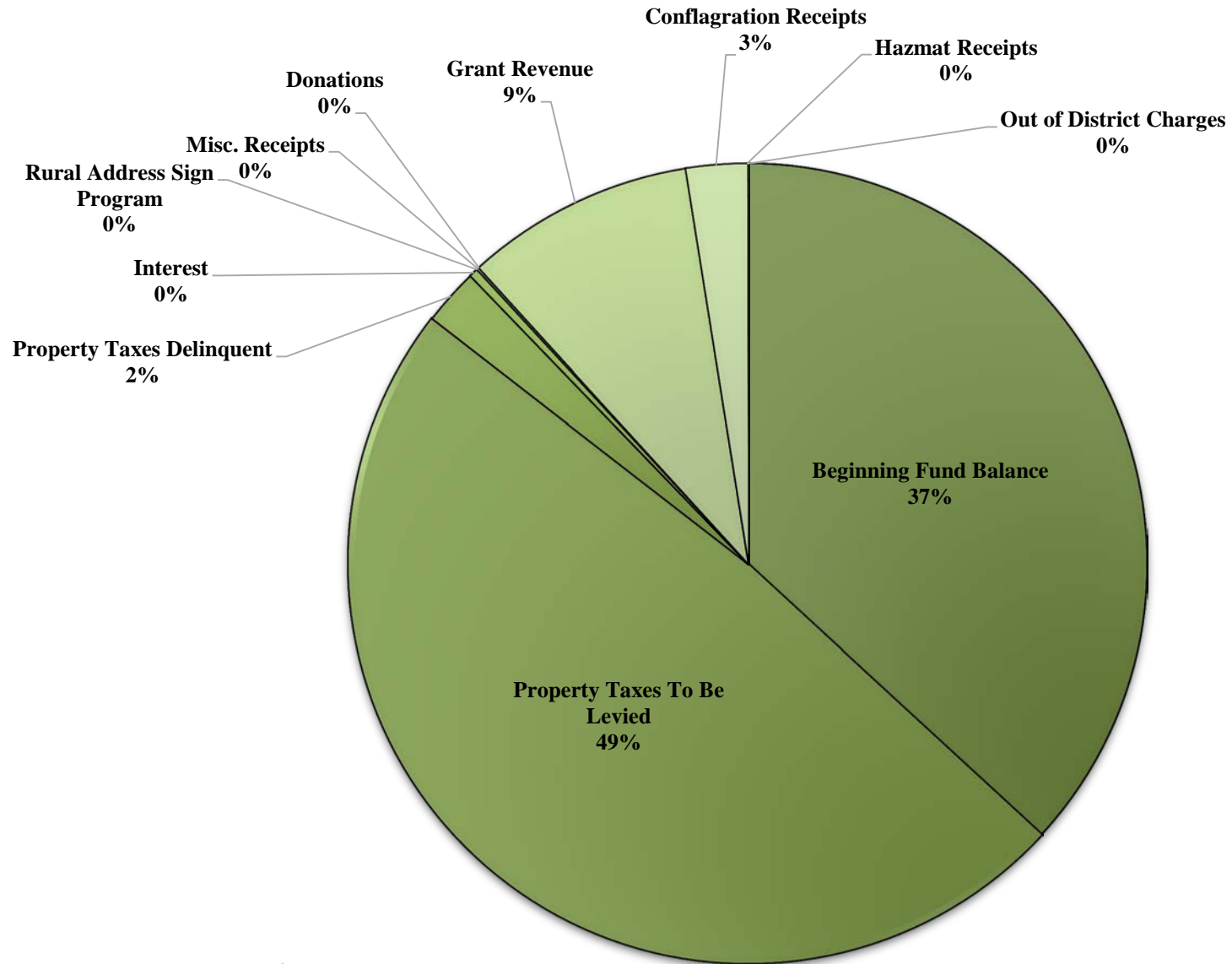
2022 - 2023

FUND 25 RESOURCES BY CATEGORY

Resources By Category	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Proposed	% Increase Over Previous Year	% of Budget
Beginning Fund Balance	\$1,045,907	\$1,134,752	\$1,100,000	\$1,275,000	16%	36.84%
Property Taxes To Be Levied	\$1,482,044	\$1,549,508	\$1,563,123	\$1,683,787	8%	48.66%
Property Taxes Delinquent	\$23,548	\$22,169	\$117,654	\$79,341	-33%	2.29%
Interest	\$37,721	\$13,012	\$10,000	\$12,000	20%	0.35%
Rural Address Sign Program	\$229	\$286	\$250	\$250	0%	0.01%
Misc. Receipts	\$14,616	\$59,938	\$15,000	\$2,500	-83%	0.07%
Donations	\$2,140	\$4,768	\$2,500	\$1,500	-40%	0.04%
Grant Revenue	\$0	\$160,665	\$150,000	\$320,000	113%	9.25%
Conflagration Receipts	\$93,449	\$281,031	\$60,000	\$85,000	42%	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	\$2,699,654	\$3,226,131	\$3,019,727	\$3,460,578	13%	100%

SILVERTON FIRE DISTRICT

2022 - 2023



REVENUE DETAIL

SILVERTON FIRE DISTRICT

2022 - 2023

GENERAL FUND 25 – PERSONNEL SERVICES

Personnel 25-1-51001: Funds ten (10) FTE positions from the current 7.5 FTE. We are proposing to increase the hours of the administrative assistant from half time to full time. We are also proposing to add two firefighter EMT positions in the fall/winter which will help us move forward with providing more consistent and reliable around the clock staffing. One of the top goals that are coming from the current strategic planning process is to provide consistent and reliable response to emergencies. Adding 2 firefighter EMTs to the budget is a vital step to help us plan our response model. Our new staffing model will likely have to be a hybrid model that includes all of our volunteer firefighter classifications, home responders, residents (RV's), duty officers, shift volunteers, and augmented by 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 response model that we develop. Also included is a 4% COLA and a salary step scale with longevity pay that was approved by the Board in April for all career staff.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$433,014	\$423,017	\$550,000	\$702,000

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

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$0	\$0	\$1,500	\$1,500

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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$18,772	(\$5,143)	\$26,000	\$26,300

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

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$41,420	\$54,780	\$52,000	\$63,947

Group Health Insurance 25-1-51005: This amount pays 90% of the health insurance premiums for 10 employees and includes medical, dental, and vision coverage with a \$1,000 major medical deductible. This change reflects a 0% increase in medical, dental, and vision insurance premiums. 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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$94,018	\$85,422	\$175,000	\$219,930

SILVERTON FIRE DISTRICT

2022 - 2023

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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$13,286	\$12,648	\$16,000	\$22,363

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 along with the combined rate of 27.39% for Tier 1 & 2 and 22.36% for OPSRP. We are budgeting \$234,791 this year which is based on \$738,500 of combined payroll costs from 51001, 51002, 51009.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$130,212	\$153,991	\$172,000	\$234,791

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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$2,377	\$4,268	\$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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$11,061	\$101,614	\$35,000	\$35,000

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

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$78,605	\$173,235	\$70,000	\$84,000

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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$10,270	\$9,230	\$19,200	\$24,000

SILVERTON FIRE DISTRICT

2022 - 2023

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

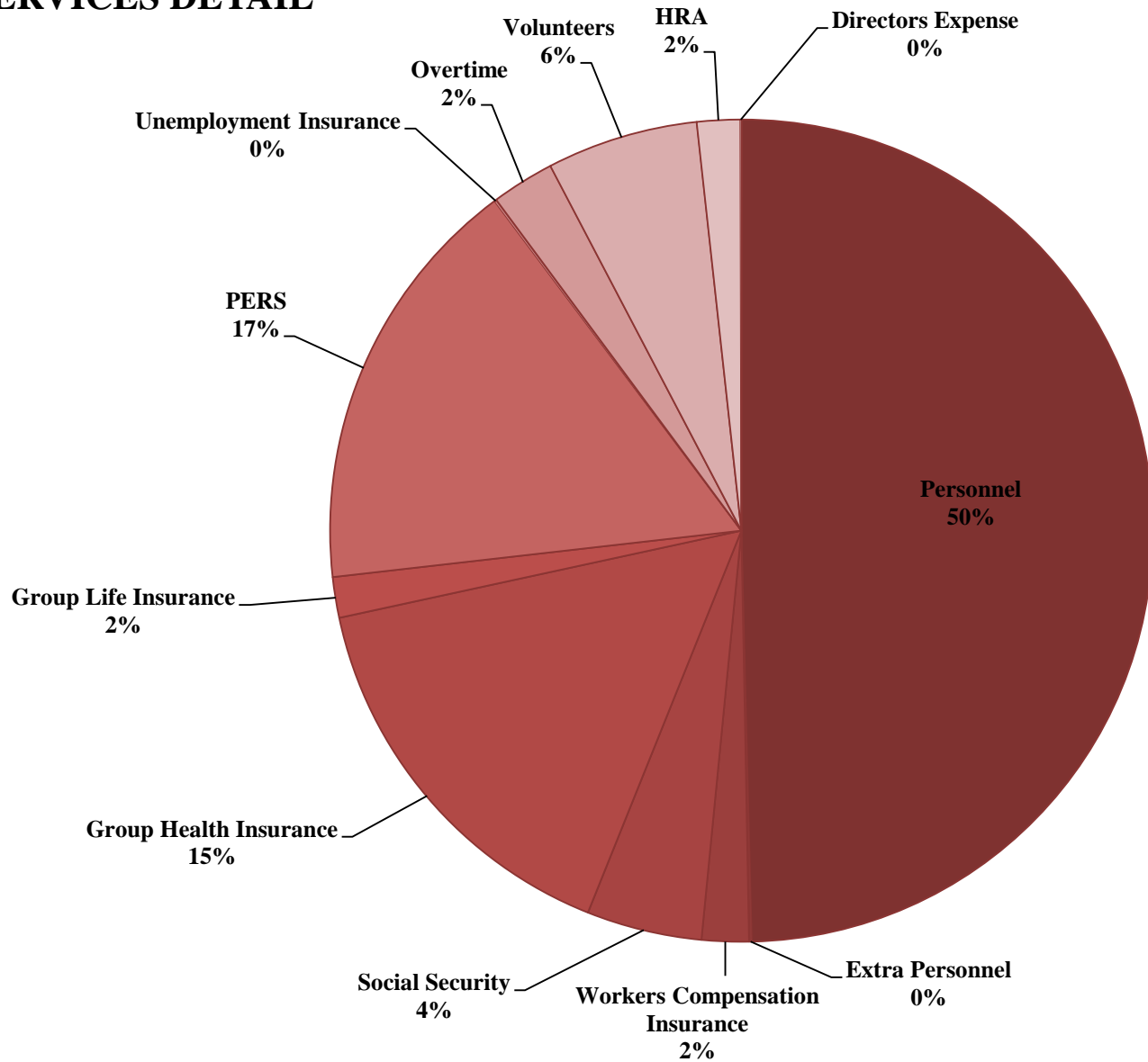
2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$150	\$0	\$600	\$600

TOTAL GENERAL FUND 25 - PERSONNEL SERVICES			
2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$833,186	\$1,013,060	\$1,118,500	\$1,415,631

SILVERTON FIRE DISTRICT

2022 - 2023

PERSONNEL SERVICES DETAIL



SILVERTON FIRE DISTRICT

2022 - 2023

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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$2,002	\$1,875	\$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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$8,483	\$9,169	\$9,000	\$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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$17,364	\$16,326	\$18,000	\$20,000

Telephone 25-1-61004: These funds pay for telephone service at all district stations, radio transmitter control circuits, monthly cellular phone and pager charges.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$12,740	\$12,380	\$20,000	\$20,000

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

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$1,304	\$1,784	\$2,000	\$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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$28,975	\$34,544	\$36,000	\$40,000

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

SILVERTON FIRE DISTRICT

2022 - 2023

Marion County may send an invoice in June, but typically sends an invoice in July or August which is after the 22-23 fiscal year. Clackamas County invoices in June of the current fiscal year for an amount typically less than \$100.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$4,655	\$0	\$5,200	\$2,500

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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$10,185	\$11,473	\$16,000	\$20,000

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

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$1	\$0	\$100	\$50

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

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$7,500	\$7,750	\$8,200	\$9,000

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

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$1,607	\$143	\$2,500	\$3,000

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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$2,126	\$476	\$1,500	\$2,000

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

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$1,983	\$481	\$2,000	\$2,000

SILVERTON FIRE DISTRICT

2022 - 2023

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. We are also planning to increase the number of resident volunteers and need additional funds to cover educational reimbursement for those positions. 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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$25,190	\$33,574	\$30,000	\$50,000

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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$2,510	\$0	\$6,000	\$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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$2,425	\$1,118	\$3,000	\$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. We are raising the amount this year to account for increasing costs and supply issues.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$3,082	\$2,775	\$5,000	\$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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$50,624	\$66,496	\$70,000	\$68,000

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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$4,628	\$20	\$2,500	\$2,500

SILVERTON FIRE DISTRICT

2022 - 2023

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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$3,446	\$1,540	\$6,500	\$6,500

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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$2,961	\$3,487	\$7,500	\$8,000

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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$20,417	\$23,724	\$28,000	\$35,000

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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$670	\$292	\$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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$10,740	\$2,898	\$7,500	\$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. As we use more technology for video conferencing, meetings, and training, our need for IT support has also increased to support this “new normal”. We will expand the use of technology to our response apparatus and to all of our stations in the future which will also increase the need for IT support.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$6,580	\$6,705	\$10,000	\$15,000

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

SILVERTON FIRE DISTRICT

2022 - 2023

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$13,415	\$8,222	\$20,000	\$10,000

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

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$945	\$0	\$1,200	\$1,500

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

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$3,859	\$614	\$4,500	\$2,500

Administrative Services 25-1-61037: This line item funds various day to day district expenses like vehicle registrations, mapping costs, driving record searches, fire photo developing, station flags, food for meetings. We plan to have a strategic plan completed by the end of the current fiscal year. We will be planning on having a Standard of Coverage Study and a Station Location evaluation completed in the next fiscal year. We are leaving this amount the same in order to fund these studies.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$7,024	\$7,068	\$40,000	\$40,000

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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$4,635	\$1,918	\$6,000	\$6,500

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

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$5,963	\$3,670	\$8,500	\$6,500

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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$296	\$0	\$500	\$500

Dispatch Services 25-1-61050: These funds provide 9-1-1 answering and apparatus dispatching services.

SILVERTON FIRE DISTRICT

2022 - 2023

The increase for this fund is due to increasing call volume as well as funding a new radio system that will be used throughout the dispatch service area.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$76,856	\$81,624	\$89,300	\$90,976

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

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$3,450	\$6,825	\$7,500	\$5

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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$10,098	\$4,048	\$10,000	\$12,000

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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$25,849	\$70,733	\$35,000	\$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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$150	\$204	\$400	\$500

Grant Expenditures 25-1-61063: The 2022-2023 budget reflects our goal of receiving funding from various grant opportunities.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$2,120	\$95,997	\$165,000	\$320,000

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

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

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$11,479	\$12,508	\$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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$1,496	\$1,957	\$2,500	\$3,000

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

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$2,179	\$515	\$1,200	\$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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$1,199	\$451	\$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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$1,305	\$734	\$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) for approximately 12 new hires each year and about 20 or 1/3 of our existing members every three years. It also covers OSHA required immunizations and other health related expenses for our members.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$1,111	\$1,890	\$14,000	\$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

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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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$1,529	\$1,247	\$4,000	\$4,000

TOTAL GENERAL FUND 25 - MATERIAL & SERVICE EXPENSE			
2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$407,155	\$539,255	\$728,750	\$913,681

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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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$7,910	\$13,251	\$26,000	\$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. Supply chain and production issues have created huge delays of more than seven months of new protective gear. This has required us to lease protective firefighting gear for the most recent class of recruits. 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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
Of \$19,608	\$17,139	\$30,000	\$45,000

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

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$7,182	\$7,696	\$12,000	\$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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$9,840	\$6,649	\$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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$6,112	\$0	\$8,000	\$6,000

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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$10,032	\$2,900	\$7,500	\$7,500

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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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$11,954	\$3,550	\$20,000	\$20,000

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

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$4,447	\$1,350	\$12,000	\$15,000

TOTAL GENERAL FUND 25 - CAPITAL OUTLAY			
2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$77,085	\$52,536	\$124,000	\$132,000

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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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$0	\$0	\$125,000	\$106,788

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

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$105,000	\$120,000	\$110,000	\$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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$75,000	\$48,000	\$46,000	\$25,000

TOTAL GENERAL FUND 25 - CONTINGENCY & TRANSFERS			
2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$194,000	\$182,000	\$295,000	\$245,788

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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 total annual payment is \$53,478 which includes principal \$52,135 and interest \$1,343. This is the tenth and final payment of the lease and it will be due January 10, 2023.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$48,305	\$49,548	\$50,825	\$52,135

Lease Interest 25-1-93002: Final interest payment for our 10-year engine lease.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$5,170	\$3,928	\$2,652	\$1,343

TOTAL GENERAL FUND 25 - DEBT SERVICE			
2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$53,476	\$53,476	\$53,477	\$53,478

SILVERTON FIRE DISTRICT

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Un-appropriated Ending Fund Balance 25-5-92006: The District’s un-appropriated ending fund balance is budgeted to be \$700,000 this year. 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.

2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$1,134,752	\$1,385,804	\$700,000	\$700,000

TOTAL GENERAL FUND 25 - UNAPPROPRIATED			
2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$1,134,752	\$1,385,804	\$700,000	\$700,000

TOTAL REQUIREMENTS - FUND 25			
2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$2,699,654	\$3,226,131	\$3,019,727	\$3,460,578

TOTAL RESOURCES - FUND 25			
2019-2020 Actual	2020-2021 Actual	2021-2022 Adopted	2022-2023 Proposed
\$2,699,654	\$3,226,131	\$3,019,727	\$3,460,578

SILVERTON FIRE DISTRICT
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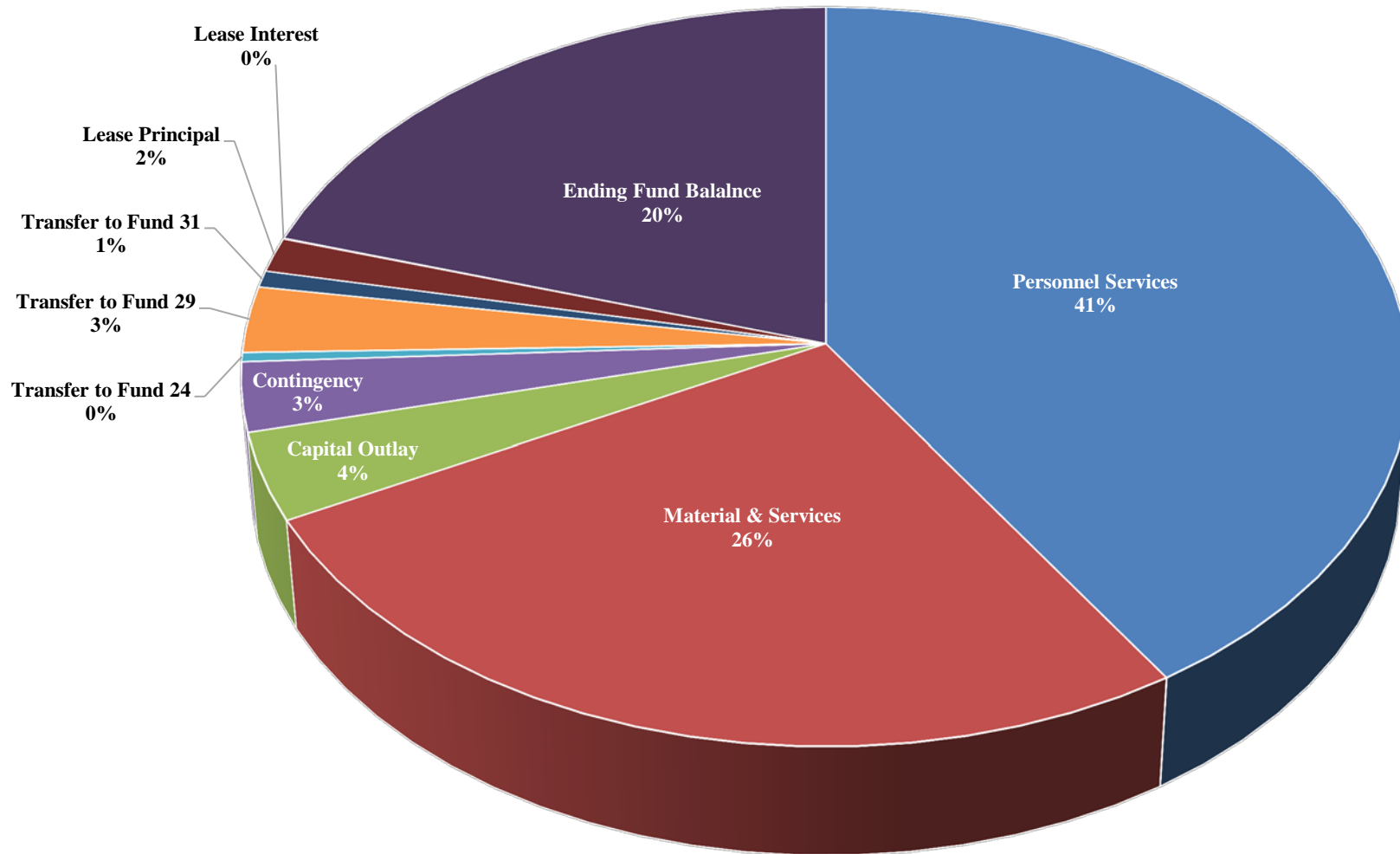
FUND 25 RESOURCES BY CATEGORY

Expenditure	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2022-23 Proposed	% Increase Over Previous Year	% of Budget
Personnel Services	\$833,186	\$1,013,060	\$1,118,500	\$1,415,631	27%	40.91%
Material & Services	\$407,155	\$539,255	\$728,750	\$913,681	25%	26.40%
Capital Outlay	\$77,085	\$52,536	\$124,000	\$132,000	6%	3.81%
Contingency	\$0	\$0	\$125,000	\$106,788	-15%	3.09%
Transfer to Fund 24	\$14,000	\$14,000	\$14,000	\$14,000	0%	0.40%
Transfer to Fund 29	\$105,000	\$120,000	\$110,000	\$100,000	-9%	2.89%
Transfer to Fund 31	\$75,000	\$48,000	\$46,000	\$25,000	-46%	0.72%
Lease Principal	\$48,305	\$49,548	\$50,825	\$52,135	3%	1.51%
Lease Interest	\$5,170	\$3,928	\$2,652	\$1,343	-49%	0.04%
Ending Fund Balance	\$1,134,752	\$1,385,804	\$700,000	\$700,000	0%	20.23%
TOTAL RESOURCES	\$2,699,654	\$3,226,131	\$3,019,727	\$3,460,578	15%	100%

SILVERTON FIRE DISTRICT

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FUND 25 SUMMARY



General Ledger

Budget Analysis

User: candace
 Printed: 05/09/2022 - 3:13PM
 Fiscal Year: 2023

PROPOSED 2022-2023 BUDGET



2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	Account	Description	FTE	2023 Requested	2023 Proposed	2023 Approved	2023 Adopted
				25	FIRE SUPPRESSION FUND					
				R1	REVENUES					
1,045,907.11	1,134,752.17	1,100,000.00	0.00	30000	FUND BALANCE	0.00	1,275,000.00	1,275,000.00	0.00	0.00
1,482,043.79	1,549,508.36	1,563,123.00	0.00	41001	PROPERTY TAXES CURRENT	0.00	1,683,787.00	1,683,787.00	0.00	0.00
23,547.80	22,169.47	117,654.00	0.00	41002	PROPERTY TAXES DELINQUEN	0.00	79,341.00	79,341.00	0.00	0.00
37,721.21	13,012.37	10,000.00	0.00	45002	INTEREST	0.00	12,000.00	12,000.00	0.00	0.00
228.83	286.49	250.00	0.00	45007	RURAL ADDRESSING	0.00	250.00	250.00	0.00	0.00
14,616.46	59,938.45	15,000.00	0.00	45008	MISC. RECEIPTS	0.00	2,500.00	2,500.00	0.00	0.00
2,140.00	4,767.70	2,500.00	0.00	45014	DONATIONS	0.00	1,500.00	1,500.00	0.00	0.00
0.00	160,664.94	150,000.00	0.00	45068	GRANT REVENUE	0.00	320,000.00	320,000.00	0.00	0.00
93,448.53	281,031.46	60,000.00	0.00	45075	CONFLAGRATION RECEIPTS	0.00	85,000.00	85,000.00	0.00	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	0.00	0.00
2,699,653.73	3,226,131.41	3,019,727.00	0.00		REVENUES Totals:	0.00	3,460,578.00	3,460,578.00	0.00	0.00
2,699,653.73	3,226,131.41	3,019,727.00	0.00		REVENUES TOTALS:	0.00	3,460,578.00	3,460,578.00	0.00	0.00
				1	PERSONNEL SERVICES					
				01	PAYROLL RELATED EXP					
433,014.35	423,016.80	550,000.00	0.00	51001	PERSONNEL	10.00	702,000.00	702,000.00	0.00	0.00
0.00	0.00	1,500.00	0.00	51002	EXTRA PERSONNEL	0.00	1,500.00	1,500.00	0.00	0.00
18,772.21	(5,142.92)	26,000.00	0.00	51003	WORKERS COMP COVERAGE	0.00	26,300.00	26,300.00	0.00	0.00
41,419.76	54,779.57	52,000.00	0.00	51004	SOCIAL SECURITY	0.00	63,947.00	63,947.00	0.00	0.00
94,017.95	85,422.33	175,000.00	0.00	51005	GROUP HEALTH INSURANCE	0.00	219,930.00	219,930.00	0.00	0.00
13,286.22	12,648.03	16,000.00	0.00	51006	GROUP LIFE INSURANCE	0.00	22,363.00	22,363.00	0.00	0.00
130,211.91	153,990.77	172,000.00	0.00	51007	PERS	0.00	234,791.00	234,791.00	0.00	0.00
2,377.42	4,267.74	1,200.00	0.00	51008	UNEMPLOYMENT INSURANCE	0.00	1,200.00	1,200.00	0.00	0.00

2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	Account	Description	FTE	2023 Requested	2023 Proposed	2023 Approved	2023 Adopted
11,060.83	101,613.53	35,000.00	0.00	51009	OVERTIME	0.00	35,000.00	35,000.00	0.00	0.00
78,605.38	173,234.59	70,000.00	0.00	51010	VOLUNTEERS	0.00	84,000.00	84,000.00	0.00	0.00
10,270.00	9,230.00	19,200.00	0.00	51012	MEDICAL SAVINGS PLAN	0.00	24,000.00	24,000.00	0.00	0.00
150.00	0.00	600.00	0.00	51013	DIRECTORS EXPENSES	0.00	600.00	600.00	0.00	0.00
833,186.03	1,013,060.44	1,118,500.00	0.00		PAYROLL RELATED EXP Totals:	10.00	1,415,631.00	1,415,631.00	0.00	0.00
				02	MATL SUPP & EXP					
2,001.68	1,874.70	3,500.00	0.00	61001	OFFICE SUPPLIES	0.00	3,500.00	3,500.00	0.00	0.00
8,483.12	9,169.16	9,000.00	0.00	61002	DUES AND SUBSCRIPTIONS	0.00	8,500.00	8,500.00	0.00	0.00
17,363.58	16,325.65	18,000.00	0.00	61003	CONTRACT SERVICES	0.00	20,000.00	20,000.00	0.00	0.00
12,739.77	12,380.30	20,000.00	0.00	61004	TELEPHONE	0.00	20,000.00	20,000.00	0.00	0.00
1,303.56	1,783.77	2,000.00	0.00	61005	POSTAGE AND FREIGHT	0.00	2,500.00	2,500.00	0.00	0.00
28,975.49	34,544.30	36,000.00	0.00	61006	UTILITIES	0.00	40,000.00	40,000.00	0.00	0.00
4,654.62	0.00	5,200.00	0.00	61007	ELECTION EXPENSES	0.00	2,500.00	2,500.00	0.00	0.00
10,184.93	11,472.94	16,000.00	0.00	61008	BUILDING MAINT./JANITORIAI	0.00	20,000.00	20,000.00	0.00	0.00
0.65	0.45	100.00	0.00	61009	LGIP FEES	0.00	50.00	50.00	0.00	0.00
7,500.00	7,750.00	8,200.00	0.00	61011	ANNUAL AUDIT	0.00	9,000.00	9,000.00	0.00	0.00
1,607.39	142.78	2,500.00	0.00	61012	EMPLOYEE RECOGNITION	0.00	3,000.00	3,000.00	0.00	0.00
2,125.66	476.20	1,500.00	0.00	61013	RECRUITING EXPENSE	0.00	2,000.00	2,000.00	0.00	0.00
1,983.42	480.63	2,000.00	0.00	61014	TRAINING SUPPLIES	0.00	2,000.00	2,000.00	0.00	0.00
25,189.81	33,574.05	30,000.00	0.00	61015	TRAINING EXPENSE	0.00	50,000.00	50,000.00	0.00	0.00
2,510.00	0.00	6,000.00	0.00	61016	CONFERENCE EXPENSE	0.00	5,000.00	5,000.00	0.00	0.00
2,425.07	1,117.51	3,000.00	0.00	61017	SHOP EXPENSE	0.00	3,500.00	3,500.00	0.00	0.00
3,082.13	2,774.53	5,000.00	0.00	61018	EMS SUPPLIES	0.00	7,000.00	7,000.00	0.00	0.00
50,624.47	66,496.28	70,000.00	0.00	61019	INSURANCE	0.00	68,000.00	68,000.00	0.00	0.00
4,627.83	20.13	2,500.00	0.00	61021	TRAVEL EXPENSE	0.00	2,500.00	2,500.00	0.00	0.00
3,446.14	1,539.81	6,500.00	0.00	61022	EQUIPMENT MAINTENANCE	0.00	6,500.00	6,500.00	0.00	0.00
2,961.25	3,486.54	7,500.00	0.00	61023	UNIFORM ALLOWANCE	0.00	8,000.00	8,000.00	0.00	0.00
20,417.06	23,724.44	28,000.00	0.00	61024	FUELS AND LUBRICANTS	0.00	35,000.00	35,000.00	0.00	0.00
669.67	292.20	650.00	0.00	61025	RURAL ADDRESSING	0.00	650.00	650.00	0.00	0.00
10,739.81	2,898.38	7,500.00	0.00	61026	RADIO MAINTENANCE	0.00	6,500.00	6,500.00	0.00	0.00
6,580.00	6,705.45	10,000.00	0.00	61027	COMPUTER MAINTENANCE	0.00	15,000.00	15,000.00	0.00	0.00
13,414.71	8,221.92	20,000.00	0.00	61031	LEGAL SERVICES	0.00	10,000.00	10,000.00	0.00	0.00

2020	2021	2022	2022				2023	2023	2023	2023
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
944.99	0.00	1,200.00	0.00	61032	FIREFIGHTING CHEMICALS	0.00	1,500.00	1,500.00	0.00	0.00
3,859.00	614.27	4,500.00	0.00	61033	APPLIANCES	0.00	2,500.00	2,500.00	0.00	0.00
7,024.16	7,067.95	40,000.00	0.00	61037	ADMINISTRATION SERVICES	0.00	40,000.00	40,000.00	0.00	0.00
4,634.95	1,917.73	6,000.00	0.00	61042	SAFETY/PROTECTIVE CLOTHING	0.00	6,500.00	6,500.00	0.00	0.00
5,962.99	3,669.62	8,500.00	0.00	61044	SMALL TOOLS AND EQUIPMENT	0.00	6,500.00	6,500.00	0.00	0.00
295.50	0.00	500.00	0.00	61045	HAZMAT SUPPLIES	0.00	500.00	500.00	0.00	0.00
76,856.32	81,624.09	89,300.00	0.00	61050	DISPATCH SERVICES	0.00	90,976.00	90,976.00	0.00	0.00
3,450.00	6,824.61	7,500.00	0.00	61055	MEDICAL MEMBERSHIPS	0.00	5.00	5.00	0.00	0.00
10,097.59	4,048.35	10,000.00	0.00	61056	HEALTH AND WELFARE	0.00	12,000.00	12,000.00	0.00	0.00
25,849.35	70,732.61	35,000.00	0.00	61057	VEHICLE MAINTENANCE	0.00	40,000.00	40,000.00	0.00	0.00
150.46	203.67	400.00	0.00	61060	MAJOR FIRE LOSS EXPENSE	0.00	500.00	500.00	0.00	0.00
2,120.00	95,996.95	165,000.00	0.00	61063	GRANT EXPENDITURES	0.00	320,000.00	320,000.00	0.00	0.00
11,478.59	12,508.40	15,000.00	0.00	61064	EQUIPMENT TESTING	0.00	15,000.00	15,000.00	0.00	0.00
1,496.08	1,957.11	2,500.00	0.00	61065	SCBA MAINTENANCE	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	500.00	0.00	61066	INVESTIGATIONS	0.00	500.00	500.00	0.00	0.00
2,178.86	514.78	1,200.00	0.00	61070	CONFLAGRATION EXPENSES	0.00	1,500.00	1,500.00	0.00	0.00
1,199.43	450.97	1,500.00	0.00	61092	FIRE PREVENTION SUPPLIES	0.00	1,500.00	1,500.00	0.00	0.00
1,305.11	734.20	1,500.00	0.00	61093	FIRE PREVENTION	0.00	1,500.00	1,500.00	0.00	0.00
1,110.66	1,890.00	14,000.00	0.00	61094	HEALTH/MEDICAL	0.00	15,000.00	15,000.00	0.00	0.00
1,529.30	1,247.13	4,000.00	0.00	61095	PROTECTIVE EQUIP MAINT	0.00	4,000.00	4,000.00	0.00	0.00
407,155.16	539,254.56	728,750.00	0.00		MATL SUPP & EXP Totals:	0.00	913,681.00	913,681.00	0.00	0.00
				03	CAPITAL OUTLAY					
7,910.14	13,251.08	26,000.00	0.00	71001	PROPERTY IMPROVEMENTS M	0.00	20,000.00	20,000.00	0.00	0.00
19,607.70	17,139.26	30,000.00	0.00	71002	PROTECTIVE EQUIPMENT	0.00	45,000.00	45,000.00	0.00	0.00
7,181.83	7,696.46	12,000.00	0.00	71003	MAJOR EQUIPMENT	0.00	10,000.00	10,000.00	0.00	0.00
9,839.97	6,649.08	8,500.00	0.00	71004	COMMUNICATION EQUIPMENT	0.00	8,500.00	8,500.00	0.00	0.00
6,111.86	0.00	8,000.00	0.00	71010	EQUIPMENT REPLACEMENT	0.00	6,000.00	6,000.00	0.00	0.00
10,031.52	2,900.00	7,500.00	0.00	71015	HOSE REPLACEMENT	0.00	7,500.00	7,500.00	0.00	0.00
11,954.15	3,549.99	20,000.00	0.00	71138	COMPUTER EXPENSE	0.00	20,000.00	20,000.00	0.00	0.00
4,447.42	1,349.97	12,000.00	0.00	71139	TRAINING EQUIPMENT	0.00	15,000.00	15,000.00	0.00	0.00
77,084.59	52,535.84	124,000.00	0.00		CAPITAL OUTLAY Totals:	0.00	132,000.00	132,000.00	0.00	0.00
				04	CONTINGENCY					

2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	Account	Description	FTE	2023 Requested	2023 Proposed	2023 Approved	2023 Adopted
0.00	0.00	125,000.00	0.00	90001	CONTINGENCIES	0.00	106,788.00	106,788.00	0.00	0.00
0.00	0.00	125,000.00	0.00		CONTINGENCY Totals:	0.00	106,788.00	106,788.00	0.00	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	0.00	0.00
105,000.00	120,000.00	110,000.00	0.00	91026	TRANSFER OUT (FUND 29)	0.00	100,000.00	100,000.00	0.00	0.00
75,000.00	48,000.00	46,000.00	0.00	91027	TRANSFER OUT (FUND 31)	0.00	25,000.00	25,000.00	0.00	0.00
194,000.00	182,000.00	170,000.00	0.00		TRANSFER OUT Totals:	0.00	139,000.00	139,000.00	0.00	0.00
48,305.43	49,548.39	50,825.00	0.00	08 93001	DEBT SERVICE LEASE PRINCIPAL	0.00	52,135.00	52,135.00	0.00	0.00
5,170.35	3,928.00	2,652.00	0.00	93002	LEASE INTEREST	0.00	1,343.00	1,343.00	0.00	0.00
53,475.78	53,476.39	53,477.00	0.00		DEBT SERVICE Totals:	0.00	53,478.00	53,478.00	0.00	0.00
1,564,901.56	1,840,327.23	2,319,727.00	0.00		EXPENDITURES TOTALS:	10.00	2,760,578.00	2,760,578.00	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
1,564,901.56	1,840,327.23	2,319,727.00	0.00		SECTION 2 EXPENSES	10.00	2,760,578.00	2,760,578.00	0.00	0.00
(1,564,901.56)	(1,840,327.23)	(2,319,727.00)	0.00		PERSONNEL SERVICES Totals:	(10.00)	(2,760,578.00)	(2,760,578.00)	0.00	0.00
0.00	0.00	700,000.00	0.00	5 05 92006	(No Description) UNAPPROPRIATED ENDING FUND BALANCE	0.00	700,000.00	700,000.00	0.00	0.00
0.00	0.00	700,000.00	0.00		UNAPPROPRIATED Totals:	0.00	700,000.00	700,000.00	0.00	0.00
0.00	0.00	700,000.00	0.00		EXPENDITURES TOTALS:	0.00	700,000.00	700,000.00	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	700,000.00	0.00		SECTION 2 EXPENSES	0.00	700,000.00	700,000.00	0.00	0.00
0.00	0.00	(700,000.00)	0.00		(No Description) Totals:	0.00	(700,000.00)	(700,000.00)	0.00	0.00

2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	Account	Description	FTE	2023 Requested	2023 Proposed	2023 Approved	2023 Adopted
2,699,653.73	3,226,131.41	3,019,727.00	0.00		SECTION 1 REVENUES	0.00	3,460,578.00	3,460,578.00	0.00	0.00
1,564,901.56	1,840,327.23	3,019,727.00	0.00		SECTION 1 EXPENSES	10.00	3,460,578.00	3,460,578.00	0.00	0.00
1,134,752.17	1,385,804.18	0.00	0.00		FIRE SUPPRESSION FUND Totals:	(10.00)	0.00	0.00	0.00	0.00
2,699,653.73	3,226,131.41	3,019,727.00	0.00		REPORT REVENUES	0.00	3,460,578.00	3,460,578.00	0.00	0.00
1,564,901.56	1,840,327.23	3,019,727.00	0.00		REPORT EXPENSES	10.00	3,460,578.00	3,460,578.00	0.00	0.00
1,134,752.17	1,385,804.18	0.00	0.00		REPORT TOTALS:	(10.00)	0.00	0.00	0.00	0.00

SILVERTON FIRE DISTRICT

2022 - 2023

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 smoke detector replace	<u>\$ 5,500</u>
	Total	\$37,000
29-1-71003:	Rechargeable SCBA Batteries	\$20,000
	Finance Software Upgrade	\$26,000
	Two Zoll Auto-Pulse CPR Devices	\$32,000
	Three Battery Smoke Fans	<u>\$12,000</u>
	Total	\$90,000
29-1-71010:	Replace 2009 Command Vehicle	<u>\$75,000</u>
	Total	\$75,000

29-0-30000	BEGINNING FUND BALANCE	\$683,552
29-0-45025	TRANSFER IN FROM FUND 25	<u>\$100,000</u>
	<i>FUND 29 TOTAL REVENUE</i>	<i>\$783,552</i>
29-1-71001	BUILDING RESERVE	\$37,000
29-1-71003	EQUIPMENT RESERVE	\$90,000
29-1-71010	APPARATUS RESERVE	<u>\$75,000</u>
29-5-92006	<i>FUND 29 RESERVED BALANCE</i>	<i>\$581,552</i>

General Ledger

Budget Analysis

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 Fiscal Year: 2023

PROPOSED 2022-2023 BUDGET



2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	Account	Description	FTE	2023 Requested	2023 Proposed	2023 Approved	2023 Adopted
				29	RESERVE					
				R1	REVENUES					
411,376.72	347,461.53	570,262.00	0.00	30000	FUND BALANCE	0.00	683,552.00	683,552.00	0.00	0.00
0.00	0.00	0.00	0.00	45014	DONATIONS	0.00	0.00	0.00	0.00	0.00
105,000.00	120,000.00	110,000.00	0.00	45025	TRANSFER IN (FUND 25)	0.00	100,000.00	100,000.00	0.00	0.00
0.00	117,799.93	0.00	0.00	45075	CONFLAGRATION RECIEPTS	0.00	0.00	0.00	0.00	0.00
516,376.72	585,261.46	680,262.00	0.00		REVENUES Totals:	0.00	783,552.00	783,552.00	0.00	0.00
516,376.72	585,261.46	680,262.00	0.00		REVENUES TOTALS:	0.00	783,552.00	783,552.00	0.00	0.00
				1	(No Description)					
				03	CAPITAL OUTLAY					
0.00	0.00	0.00	0.00	71001	BUILDING RESERVE	0.00	37,000.00	37,000.00	0.00	0.00
18,915.19	0.00	0.00	0.00	71003	EQUIPMENT RESERVE	0.00	90,000.00	90,000.00	0.00	0.00
150,000.00	11,709.54	0.00	0.00	71010	APPARATUS RESERVE	0.00	75,000.00	75,000.00	0.00	0.00
168,915.19	11,709.54	0.00	0.00		CAPITAL OUTLAY Totals:	0.00	202,000.00	202,000.00	0.00	0.00
				04	CONTINGENCY					
0.00	0.00	0.00	0.00	90001	CONTINGENCIES	0.00	0.00	0.00	0.00	0.00
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	680,262.00	0.00	92006	RESERVE FUND FIRE	0.00	581,552.00	581,552.00	0.00	0.00
0.00	0.00	680,262.00	0.00		RESERVED FOR FUTURE Totals:	0.00	581,552.00	581,552.00	0.00	0.00
168,915.19	11,709.54	680,262.00	0.00		EXPENDITURES TOTALS:	0.00	783,552.00	783,552.00	0.00	0.00

2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	Account	Description	FTE	2023 Requested	2023 Proposed	2023 Approved	2023 Adopted
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
168,915.19	11,709.54	680,262.00	0.00		SECTION 2 EXPENSES	0.00	783,552.00	783,552.00	0.00	0.00
(168,915.19)	(11,709.54)	(680,262.00)	0.00		(No Description) Totals:	0.00	(783,552.00)	(783,552.00)	0.00	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
516,376.72	585,261.46	680,262.00	0.00		SECTION 1 REVENUES	0.00	783,552.00	783,552.00	0.00	0.00
168,915.19	11,709.54	680,262.00	0.00		SECTION 1 EXPENSES	0.00	783,552.00	783,552.00	0.00	0.00
347,461.53	573,551.92	0.00	0.00		RESERVE Totals:	0.00	0.00	0.00	0.00	0.00
516,376.72	585,261.46	680,262.00	0.00		REPORT REVENUES	0.00	783,552.00	783,552.00	0.00	0.00
168,915.19	11,709.54	680,262.00	0.00		REPORT EXPENSES	0.00	783,552.00	783,552.00	0.00	0.00
347,461.53	573,551.92	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

SILVERTON FIRE DISTRICT

2022 - 2023

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: \$83,046

Install covered vehicle area behind Station 1 warehouse which will include design, site prep, and construction.

Major Equipment: \$6,000

Paint the cab of heavy brush truck B417.

30-0-30000	BEGINNING FUND BALANCE	\$89,046
30-0-41002	INTEREST EARNED	\$0
30-0-41003	MISC RECEIPTS	\$0
	<i>FUND 30 TOTAL REVENUE</i>	<i>\$89,046</i>
30-3-71001	PROPERTY IMPROVEMENTS MAJOR	\$83,046
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>\$89,046</i>
30-5-92006	<i>FUND 30 ENDING BALANCE</i>	<i>\$0</i>

General Ledger

Budget Analysis

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 Fiscal Year: 2023

PROPOSED 2022-2023 BUDGET



2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	Account	Description	FTE	2023 Requested	2023 Proposed	2023 Approved	2023 Adopted
				30	2015 CAPITAL IMPROVEMENT					
				A1	CASH IN BANK					
113,576.68	0.00	0.00	0.00	11023	ZION BANK/SAVINGS	0.00	0.00	0.00	0.00	0.00
<hr/>										
113,576.68	0.00	0.00	0.00		CASH IN BANK Totals:	0.00	0.00	0.00	0.00	0.00
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113,576.68	0.00	0.00	0.00		ASSETS TOTALS:	0.00	0.00	0.00	0.00	0.00
				R1	REVENUES					
430,947.08	191,092.21	29,437.00	0.00	30000	FUND BALANCE	0.00	89,046.00	89,046.00	0.00	0.00
3,711.92	82.53	0.00	0.00	41002	INTEREST EARNED	0.00	0.00	0.00	0.00	0.00
77,433.06	0.00	0.00	0.00	41003	MISC. RECIEPTS	0.00	0.00	0.00	0.00	0.00
<hr/>										
512,092.06	191,174.74	29,437.00	0.00		REVENUES Totals:	0.00	89,046.00	89,046.00	0.00	0.00
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512,092.06	191,174.74	29,437.00	0.00		REVENUES TOTALS:	0.00	89,046.00	89,046.00	0.00	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
<hr/>										
0.00	0.00	0.00	0.00		MATL SUPP & EXP Totals:	0.00	0.00	0.00	0.00	0.00
<hr/>										
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
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0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
<hr/>										
0.00	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
<hr/>										
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00

2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	Account	Description	FTE	2023 Requested	2023 Proposed	2023 Approved	2023 Adopted
				3	(No Description)					
				03	CAPITAL OUTLAY					
153,536.42	102,128.48	24,437.00	0.00	71001	PROPERTY IMPROVEMENTS M	0.00	83,046.00	83,046.00	0.00	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
40,145.04	0.00	0.00	0.00	71005	RESCUE EQUIPMENT	0.00	0.00	0.00	0.00	0.00
106,271.79	0.00	5,000.00	0.00	71006	MAJOR EQUIPMENT	0.00	6,000.00	6,000.00	0.00	0.00
21,046.60	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
320,999.85	102,128.48	29,437.00	0.00		CAPITAL OUTLAY Totals:	0.00	89,046.00	89,046.00	0.00	0.00
320,999.85	102,128.48	29,437.00	0.00		EXPENDITURES TOTALS:	0.00	89,046.00	89,046.00	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
320,999.85	102,128.48	29,437.00	0.00		SECTION 2 EXPENSES	0.00	89,046.00	89,046.00	0.00	0.00
(320,999.85)	(102,128.48)	(29,437.00)	0.00		(No Description) Totals:	0.00	(89,046.00)	(89,046.00)	0.00	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					

2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	Account	Description	FTE	2023 Requested	2023 Proposed	2023 Approved	2023 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
512,092.06	191,174.74	29,437.00	0.00		SECTION 1 REVENUES	0.00	89,046.00	89,046.00	0.00	0.00
320,999.85	102,128.48	29,437.00	0.00		SECTION 1 EXPENSES	0.00	89,046.00	89,046.00	0.00	0.00
191,092.21	89,046.26	0.00	0.00		2015 CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
512,092.06	191,174.74	29,437.00	0.00		REPORT REVENUES	0.00	89,046.00	89,046.00	0.00	0.00
320,999.85	102,128.48	29,437.00	0.00		REPORT EXPENSES	0.00	89,046.00	89,046.00	0.00	0.00
191,092.21	89,046.26	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

SILVERTON FIRE DISTRICT

2022 - 2023

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 \$8,170. 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.

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 \$25,000 into the fund. We will be expensing approximately \$45,981 to pay for retiree health insurance premiums and a payout of accrued vacation for an upcoming retiree.

31-0-30000	BEGINNING FUND BALANCE	\$272,135
31-0-45008	MISC RECEIPTS	\$908
31-0-45025	TRANSFER IN FROM FUND 25	\$25,000
	<i>FUND 31 TOTAL REVENUE</i>	<i>\$298,043</i>
31-1-51004	SOCIAL SECURITY	\$2,002.00
31-1-51005	RETIREE HEALTH INSURANCE	\$9,078.00
31-1-51007	RETIREMENT (PERS)	\$8,736.00
31-1-51013	ACCRUED LEAVE PAYOUTS	\$26,165
31-5-92006	<i>FUND 31 RESERVED BALANCE</i>	<i>\$252,062</i>

General Ledger

Budget Analysis

User: candace
 Printed: 05/09/2022 - 4:10PM
 Fiscal Year: 2023

PROPOSED 2022-2023 BUDGET



2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	Account	Description	FTE	2023 Requested	2023 Proposed	2023 Approved	2023 Adopted
				31	PERSONNEL EXPENSE RESERV					
				R1	REVENUES					
137,473.23	197,702.33	230,365.00	0.00	30000	FUND BALANCE	0.00	272,135.00	272,135.00	0.00	0.00
9,972.72	10,449.12	10,449.00	0.00	45008	MISC RECEIPTS	0.00	908.00	908.00	0.00	0.00
75,000.00	48,000.00	46,000.00	0.00	45025	TRANSFER IN (FUND 25)	0.00	25,000.00	25,000.00	0.00	0.00
222,445.95	256,151.45	286,814.00	0.00		REVENUES Totals:	0.00	298,043.00	298,043.00	0.00	0.00
222,445.95	256,151.45	286,814.00	0.00		REVENUES TOTALS:	0.00	298,043.00	298,043.00	0.00	0.00
				1	(No Description)					
				01	PAYROLL RELATED EXP					
0.00	0.00	0.00	0.00	51004	SOCIAL SECURITY	0.00	2,002.00	2,002.00	0.00	0.00
24,743.62	25,101.00	25,822.00	0.00	51005	RETIREE HEALTH INSURANCE	0.00	9,078.00	9,078.00	0.00	0.00
0.00	0.00	0.00	0.00	51007	RETIREMENT (PERS)	0.00	8,736.00	8,736.00	0.00	0.00
0.00	0.00	0.00	0.00	51013	ACCRUED LEAVE PAYOUTS	0.00	26,165.00	26,165.00	0.00	0.00
24,743.62	25,101.00	25,822.00	0.00		PAYROLL RELATED EXP Totals:	0.00	45,981.00	45,981.00	0.00	0.00
				09	RESERVED FOR FUTURE					
0.00	0.00	0.00	0.00	92006	PERSONNEL RESERVE	0.00	252,062.00	252,062.00	0.00	0.00
0.00	0.00	0.00	0.00		RESERVED FOR FUTURE Totals:	0.00	252,062.00	252,062.00	0.00	0.00
24,743.62	25,101.00	25,822.00	0.00		EXPENDITURES TOTALS:	0.00	298,043.00	298,043.00	0.00	0.00

2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	Account	Description	FTE	2023 Requested	2023 Proposed	2023 Approved	2023 Adopted
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
24,743.62	25,101.00	25,822.00	0.00		SECTION 2 EXPENSES	0.00	298,043.00	298,043.00	0.00	0.00
(24,743.62)	(25,101.00)	(25,822.00)	0.00		(No Description) Totals:	0.00	(298,043.00)	(298,043.00)	0.00	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	260,992.00	0.00	92006	ENDING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
0.00	0.00	260,992.00	0.00		UNAPPROPRIATED Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	260,992.00	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	260,992.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	(260,992.00)	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00
222,445.95	256,151.45	286,814.00	0.00		SECTION 1 REVENUES	0.00	298,043.00	298,043.00	0.00	0.00

2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	Account	Description	FTE	2023 Requested	2023 Proposed	2023 Approved	2023 Adopted
24,743.62	25,101.00	286,814.00	0.00		SECTION 1 EXPENSES	0.00	298,043.00	298,043.00	0.00	0.00
197,702.33	231,050.45	0.00	0.00		PERSONNEL EXPENSE RESERV	0.00	0.00	0.00	0.00	0.00
222,445.95	256,151.45	286,814.00	0.00		REPORT REVENUES	0.00	298,043.00	298,043.00	0.00	0.00
24,743.62	25,101.00	286,814.00	0.00		REPORT EXPENSES	0.00	298,043.00	298,043.00	0.00	0.00
197,702.33	231,050.45	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00