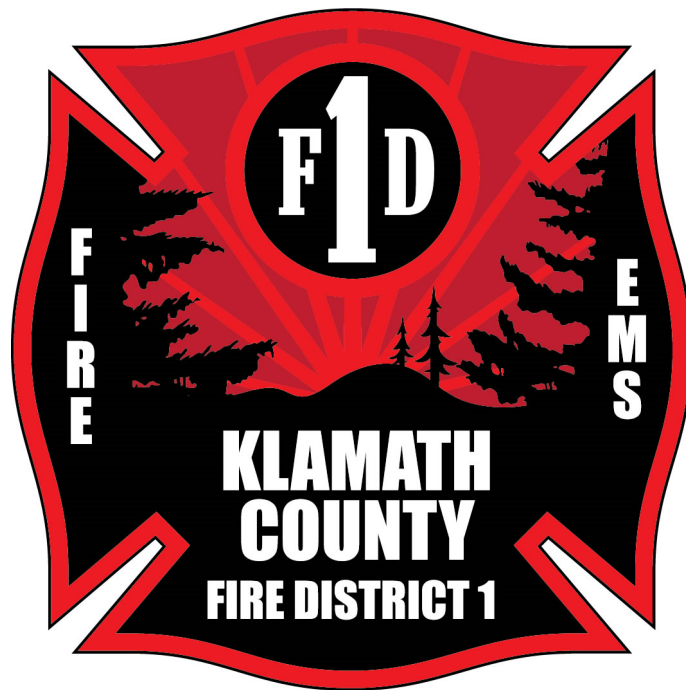


KLAMATH COUNTY FIRE DISTRICT 1

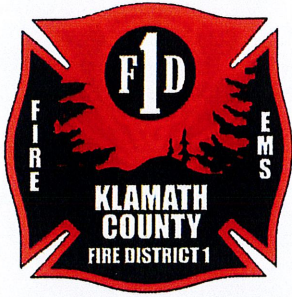


2023 - 2024

ADOPTED

(Summarized)

BUDGET



Klamath County Fire District 1

143 North Broad Street • Klamath Falls, Oregon 97601
 Phone: (541) 885-2056 • Fax: (541) 884-6920 • www.kcfd1.com

Resolution No. 2023-02

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the **Klamath County Fire District No. 1**, a rural fire protection district, hereby adopts the budget for fiscal year 2023-2024 in the total of \$ 23,628,492 * now on file at the administrative office of Klamath County Fire District No. 1 (143 N. Broad Street Klamath Falls, OR).

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2023, and for the purposes shown below are hereby appropriated:

<table border="0" style="width: 100%;"> <tr><td colspan="2">General Fund</td></tr> <tr><td>Personnel Services.....</td><td style="text-align: right;">\$ 14,374,107</td></tr> <tr><td>Materials & Services.....</td><td style="text-align: right;">\$ 2,248,600</td></tr> <tr><td>Capital Outlay.....</td><td style="text-align: right;">\$ 825,000</td></tr> <tr><td>Transfers.....</td><td style="text-align: right;">\$ 350,000</td></tr> <tr><td>Contingency.....</td><td style="text-align: right;">\$ 882,432</td></tr> <tr><td>Total.....</td><td style="text-align: right;"><u>\$ 18,680,139</u></td></tr> <tr><td colspan="2">SRGP Capital Project Fund - Station 1</td></tr> <tr><td>Materials & Services.....</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Capital Outlay.....</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Transfers.....</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Total.....</td><td style="text-align: right;"><u>\$ -</u></td></tr> <tr><td colspan="2">Leave Reserve Fund</td></tr> <tr><td>Personnel Services.....</td><td style="text-align: right;">\$ 150,000</td></tr> <tr><td>Transfers.....</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Total.....</td><td style="text-align: right;"><u>\$ 150,000</u></td></tr> <tr><td colspan="2">Debt Service Fund</td></tr> <tr><td>Debt Service.....</td><td style="text-align: right;">\$ 123,353</td></tr> <tr><td>Transfers.....</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Total.....</td><td style="text-align: right;"><u>\$ 123,353</u></td></tr> </table>	General Fund		Personnel Services.....	\$ 14,374,107	Materials & Services.....	\$ 2,248,600	Capital Outlay.....	\$ 825,000	Transfers.....	\$ 350,000	Contingency.....	\$ 882,432	Total.....	<u>\$ 18,680,139</u>	SRGP Capital Project Fund - Station 1		Materials & Services.....	\$ -	Capital Outlay.....	\$ -	Transfers.....	\$ -	Total.....	<u>\$ -</u>	Leave Reserve Fund		Personnel Services.....	\$ 150,000	Transfers.....	\$ -	Total.....	<u>\$ 150,000</u>	Debt Service Fund		Debt Service.....	\$ 123,353	Transfers.....	\$ -	Total.....	<u>\$ 123,353</u>	<table border="0" style="width: 100%;"> <tr><td colspan="2">Apparatus Reserve Fund</td></tr> <tr><td>Personnel Services.....</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Materials & Services.....</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Capital Outlay.....</td><td style="text-align: right;">\$ 250,000</td></tr> <tr><td>Transfers.....</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Contingency.....</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Total.....</td><td style="text-align: right;"><u>\$ 250,000</u></td></tr> <tr><td colspan="2">SRGP Capital Project Fund - Station 4</td></tr> <tr><td>Materials & Services.....</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Capital Outlay.....</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Transfers.....</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Total.....</td><td style="text-align: right;"><u>\$ -</u></td></tr> <tr><td colspan="2">Station Reserve Fund</td></tr> <tr><td>Capital Outlay.....</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Transfers.....</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Total.....</td><td style="text-align: right;"><u>\$ -</u></td></tr> </table>	Apparatus Reserve Fund		Personnel Services.....	\$ -	Materials & Services.....	\$ -	Capital Outlay.....	\$ 250,000	Transfers.....	\$ -	Contingency.....	\$ -	Total.....	<u>\$ 250,000</u>	SRGP Capital Project Fund - Station 4		Materials & Services.....	\$ -	Capital Outlay.....	\$ -	Transfers.....	\$ -	Total.....	<u>\$ -</u>	Station Reserve Fund		Capital Outlay.....	\$ -	Transfers.....	\$ -	Total.....	<u>\$ -</u>
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(amounts with asterisks must match)

IMPOSING THE TAX

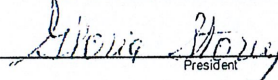
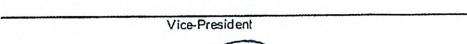
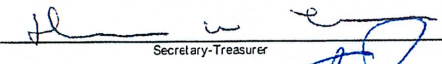
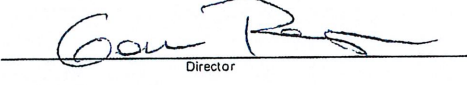

BE IT RESOLVED that the Board of Directors of Klamath County Fire District No. 1 hereby imposes the taxes provided for in the adopted budget at the rate of \$ 2.8822 per \$ 1,000 of assessed value for operations and that these taxes are hereby imposed and categorized for tax year 2023-2024 upon the assessed value of all taxable property within the district.

CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

General Government Limitation	Excluded from Limitation
Permanent Tax Rate \$ 2.8822 / \$1,000	\$ -

The above resolution statements were approved and declared adopted on this 26th day of June, 2023

 _____ President	 _____ Vice-President
 _____ Secretary-Treasurer	 _____ Director
 _____ Director	

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of **Klamath County Fire District 1** will be held on **June 26, 2023** at **4:00 pm** at **143 N. Broad Street, Klamath Falls, Oregon**. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the **Klamath County Fire District 1 Budget Committee**. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at **143 N. Broad Street, Klamath Falls, Oregon**, between the hours of 9:00 a.m. and 4:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year. If different, the major changes and their effect on the budget are: N/A

Contact: Greg Davis

Telephone: (541) 885-2056

Email: gdavis@kcf1.com

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2021-2022	Adopted Budget This Year 2022-2023	Approved Budget Next Year 2023-2024
Beginning Fund Balance/Net Working Capital	5,429,069	7,132,450	8,745,253
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	3,969,441	3,423,500	3,829,500
Federal, State and all Other Grants, Gifts, Allocations and Donations	843,511	1,054,584	500
Revenue from Bonds and Other Debt	1,390,000	-	-
Interfund Transfers / Internal Service Reimbursements	195,000	350,000	350,000
All Other Resources Except Current Year Property Taxes	553,880	428,500	444,500
Current Year Property Taxes Estimated to be Received	9,567,968	9,758,213	10,233,739
Total Resources	21,948,870	22,147,247	23,603,492

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	11,390,563	12,410,020	14,524,107
Materials and Services	1,404,065	1,661,650	2,248,600
Capital Outlay	1,900,200	2,766,520	1,050,000
Debt Service	107,150	198,828	123,353
Interfund Transfers	195,000	350,000	350,000
Contingencies	-	816,608	882,432
Special Payments	-	-	-
Unappropriated Ending Balance and Reserved for Future Expenditure	6,951,892	3,943,622	4,425,000
Total Requirements	21,948,870	22,147,248	23,603,492

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program			
Suppression	9,043,112	10,326,853.00	11,214,858.31
FTE	49.00	52.00	52.00
EMS	2,676,497	2,495,253.00	2,826,058.61
FTE	18.00	15.00	15.00
Prevention	232,575	250,239	393,773
FTE	1.00	1.00	2.00
Administration	1,060,518	1,194,120	1,195,566
FTE	7.00	6.00	6.00
Training	300,245	401,591	449,404
FTE	1.00	1.00	1.00
Hazardous Materials	28,974	49,050	48,950
FTE	-	-	-
Information Technology / Telephony	-	-	241,500
FTE	-	-	-
Firefighter Apprenticeship Program	-	-	1,052,598
FTE	-	-	6.00
Non-Departmental / Non-Program	8,606,949	7,430,141	6,180,785
FTE	-	-	-
Total Requirements	21,948,870	22,147,247	23,603,492
Total FTE	76.00	75.00	82.00

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

--

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2021-2022	Rate or Amount Imposed This Year 2022-2023	Rate or Amount Approved Next Year 2023-2024
Permanent Rate Levy (rate limit 2.8822 per \$1,000)	2.8822	2.8822	2.8822
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$1,310,000	\$0
Total	\$1,310,000	\$0

BUDGET MESSAGE

FISCAL YEAR 2023-2024

Dear Citizens of the Fire District, Members of the Board of Directors, Budget Committee Members, and Klamath County Fire District 1 Staff. It is a privilege to submit the following proposed budget for Fiscal Year (FY) July 1, 2023, to June 30, 2024. Within this message you'll find that we continue to work diligently in order to analyze previous expenditures, while addressing current needs, and planning for the future.

In order to develop this budget our Director of Administrative Services worked side by side with each Chief Officer of the Department, evaluating requested expenditures, planning for opportunities and forecasting costs. Through his continued efforts of monitoring District finances, along with our staff's awareness of expenditures, we will again close out the year in a positive financial position.

As the Fire District continues to advance our capabilities in order to meet the community's demands for service, our leadership team remains vigilant in looking for creative and more efficient ways to deliver the best possible fire and emergency services. Our team understands the importance of positive communications, and in building meaningful relationships with all of our neighbors, including our regional mutual aid partners and statewide associates.

This 2023-2024 budget document is intended to serve as the District's financial plan, and as required by Oregon Budget Law it is balanced between total resources and requirements. This proposed budget represents a concerted effort made by the administrative staff to maximize savings and exercise fiscal prudence, while taking into account historical expenditures, anticipated inflation costs and planned expenses to keep the District moving in the right direction.

BUDGET OVERVIEW AND HIGHLIGHTS

Our budget is divided into the following divisions / departments: Suppression, Emergency Medical Services (EMS), Fire Prevention, Training, Hazardous Materials, Information Technology and Administration.

The 2023-2024 proposed budget includes one (1) Civilian Fire Inspector position within the Fire Prevention Division. This position will be an additional position within the department and will not be classified as an emergency responder.

The proposed budget also reflects an increase in Public Employees Retirement System (PERS) costs and contractual increases in wages and benefits.

The total budget for the 2023-2024 fiscal year is \$ 22,655,139

GOALS

This proposed budget has been prepared with the following goals:

1. Provide appropriate funding for the District to effectively meet the demands of the community for traditionally provided services. These services include; response to fire, medical, rescue, and hazardous materials emergencies and providing fire and life safety prevention and public education services. In order to accomplish this, the District must maintain programs and funding to support adequate staffing, facilities, apparatus and equipment.
2. Continue to sustain Emergency Medical Services (EMS) that meets the demand for emergent and non-emergent Advanced Life Support (ALS) and Basic Life Support (BLS) transport of sick and injured patients. This service includes the capacity to meet the demand for Inter-Facility Transport (IFT) from Sky Lakes Medical Center to other care facilities, most typically in the Bend and Medford areas.
3. As the complexity of providing emergency services to the community continues to increase, we must better prepare our personnel to meet those challenges through increased training and education. A continued commitment to training and education opportunities for our personnel will ensure that the District meets the complex issues related to emergency response, health, safety and the succession for our personnel.
4. As the costs of equipment and fire apparatus continue to increase, it's critical for the District to set aside funding and plan for future expenditures. In order to prepare for these expenditures it is crucial the District continues to evaluate the condition of our equipment and apparatus and save for the future.
5. Continue to improve the District's financial position to meet the Board of Director's financial policies and goals of:
 - a. Creating and maintaining an Unappropriated Ending Fund Balance that eliminates the practice of borrowing and sufficiently funds annual operations between July 1 and October 31st.
 - b. Strive to create and maintain an annual operating contingency equal to 6% of the general fund revenue.
 - c. Reduce existing debt and meet debt service obligations.
 - d. Fund budgeted capital expenditures and projects.

REVENUE

The two major revenue sources for the District are derived from property taxes and fees collected from providing ambulance transport services.

- The collection of property taxes account for the largest share of the District's annual revenue and is estimated to be approximately 72% of the General Fund Revenue in FY 2023-2024. This proposed budget represents a 3% growth in assessed value. The District's permanent tax rate limit

is \$2.8822 per \$1,000 of assessed value. A five-year average collection rate of 93.6% was used to forecast this revenue.

- EMS Revenue is the second largest revenue source for the District and is derived from billing for ambulance transport services provided to the sick and injured. The majority of these revenues come from providing medical transports related to 911 emergency calls, inter-facility transports from SLMC to other hospitals, and transfers of critical patients from SLMC to the airport to be flown to other hospitals. Overall revenue attributed to providing EMS services is estimated to account for approximately 25% of the General Fund Revenue for FY 2032-2024.
- Other Revenue sources to the District's budget include: surplus sales, miscellaneous revenues, lease revenue, fire revenue, highway assist, fire protection contracts and Haz-Mat reimbursement.

Note: While preparing the budget for FY 2023-2024 our team again considered the economy and the impacts of inflation along with its potential bearings on our budget. Because we do not have the ability to fully understand the potential impact in revenue to the district we've again produced a budget that demonstrates limited growth in revenue. In doing this we are able to prepare and forecast expenditures and operating costs while we plan for potential budget impacts.

GENERAL FUND

The General Fund is the annual operating fund for the District. Each of the Division / Department's expenditures are further broken down into the broad categories of Personnel Services, Materials and Services, and Capital Outlay, with detailed expenditures falling under each of these categories:

- Suppression – The largest portion of the District's budget is dedicated to the Suppression Division. This category includes expenditures to support personnel, five fire stations, apparatus, equipment, repair and maintenance, and materials and services. 52 Full-Time Equivalent (FTE) personnel are funded through this division, comprised of one Division Chief, three Battalion Chiefs, 12 Captains and 36 Firefighter/EMTs.
- EMS - The second largest portion of the District's budget is dedicated to the EMS Division. This category includes expenditures to support personnel, apparatus, equipment, repair and maintenance, and materials and services. In the 2023-2024 budget 15 FTE personnel are funded, comprising of 1 Deputy Chief, 12 Emergency Medical Technicians, (EMTs)/Paramedics, and 2 Senior EMS Billing Specialists.
- Prevention – The proposed budget funds expenditures to support the Prevention Division personnel, apparatus, equipment, repair and maintenance, and materials and services. This category includes one Battalion Chief-Fire Marshal, along with one (1) newly funded FTE Civilian Fire Inspector position. The Prevention Division was significantly impacted with reductions made between 2009 and 2013. In order to assist in meeting the demands for community risk reduction and fire and life safety related services we have added this FTE to the 2023-2024 budget.

- Administration – The Administration Division funds the District’s administrative services and the operation of the Central Fire Station. This includes expenditures to support personnel, administrative facility, apparatus, equipment, repair and maintenance, materials and services, and the various ancillary costs associated with the administration of the District. Six FTEs are comprised of one Customer Service Specialist, one Finance Assistant, one Human Resources Specialist, one Information Technology Specialist, one Director of Administrative Services, and the Fire Chief. Additionally, the Crisis Manager/Chaplaincy program is also supported through the Administrative Division.
- Training – The proposed budget funds expenditures to support the Training Division personnel, apparatus, equipment, repair and maintenance, and materials and services. One FTE is included, comprised of one Battalion Chief of Training. Funding in the Training Division also supports the District’s continued partnership with Klamath Community College (KCC) Fire Science program and the sponsorship of three Resident Student Firefighters.
- HazMat – HazMat is also most accurately described as a program and represents accounting for the contract with the State of Oregon Fire Marshal’s Office for the Klamath and Lake Counties Hazardous Materials Response Team.
- Information Technology – The Information Technology (IT) department is a newly created department and will be used to budget and account for all technology-related expenditures for equipment, supplies and software maintenance contracts.
- Firefighter Apprenticeship Program – The proposed budget funds expenditures to support personnel, training, education, equipment and administration of the Firefighter Apprenticeship Program.

APPARATUS RESERVE FUND

The Apparatus Reserve Fund currently has a balance of \$425,000. FY 2023-2024 includes a transfer of \$150,000, to this fund, from the General Fund, which will increase the amount in the fund to \$575,000.

LEAVE RESERVE FUND

The Leave Reserve Fund currently has a balance of \$250,000. This fund serves as a funding mechanism dedicated and reserved to meet future leave payouts caused by employees separating from service. The FY 2023-2024 budget does not identify any transfers to this fund.

DEBT SERVICE FUND

This fund is used to service the District’s annual principal and interest payments related to long-term bonded debt. Total debt service for FY 2023-2024 will be \$123,353.

FY 2023-2024 BUDGET PROJECTIONS

As FY 2022-2023 comes to a close, the District anticipates ending the year with a carryover of approximately \$ 8,000,000 (which includes \$1,500,000 in Grant Proceeds from the Oregon Office of State Fire Marshal for the Firefighter Apprenticeship Program, paid in 2022-2023, but will not be spent until

2023-2024 and 2024-2025). The anticipated carryover, for the sixth year in a row, will fund District operations from July 1 through October 31st, without the need for interim financing/borrowing.

FY 2023-2024 SIGNIFICANT BUDGET ACTIVITY

1. Unappropriated Ending Fund Balance (UEFB) / Reserved for Future Expenditure (RFE) - As identified by previous Budget Committee members, the Board of Director's financial policies, and the Oregon Department of Revenue's budget guidelines, the proposed budget includes a UEFB / RFE of \$4,000,000.
2. Operating Contingency Funding – The District continues to support the goal of having an operating contingency equal to 6% of General Fund Revenue, excluding grant funds and carryover. For 2023-2024, the amount budgeted for Operating Contingency is \$889,332.
3. Apparatus Replacement – Leveraging state and federal programs, grants and dedicating budget funds for significant apparatus purchases over the last several years has resulted in the District making exceptional improvements in the age and condition of the fleet. The FY 2023-2024 budget includes purchasing a new ambulance for an estimated cost of \$250,000. This ambulance purchase is funded in order to replace an existing ambulance.

CONCLUSION

In summary, because the Fire District continues to experience stability in its financial picture, and we continue to make thoughtful strategic decisions regarding investments, while adhering to organizational goals when developing our budget and leaving us flexibility for potential budgetary impacts, the District is sitting in a positive position. As stated in previous years, the District will continue to aggressively pursue grant opportunities, partnerships, and look for non-traditional resources to increase revenues.

This budget demonstrates the District's ability to continue to balance and prioritize funding requirements for staffing, while making necessary facility improvements, and updating the apparatus fleet. It also outlines our desires to continue our efforts in purchasing and standardizing equipment needs, while focusing attention towards keeping our personnel educated and trained in order to meet service demands. It also shows that while we understand the importance of forecasting future needs and being aware of our expenditures we also need to invest in today's challenges. Because our community is in need of additional fire and life safety involvement we are adding one FTE in the Fire Prevention budget.

I sincerely appreciate the members of our department who have worked hard, while remaining thoughtful of our organizational budgetary practices, and who have assisted in the development of this proposed 2023-2024 budget.

To our Board of Directors and Budget Committee, through your participation and leadership we look forward to another successful year.

Respectfully submitted,

Greg Davis
Budget Officer and Fire Chief

Revenue

Historical Data			Description	Budget for Next Year 2023-2024		
Actual		Adopted Budget This Year 2022-2023		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
			General Fund Revenue			
3,358,198	4,949,141	5,400,000	BUDGET CARRYOVER	8,000,000	8,146,900	8,171,900
9,055,681	9,567,968	9,758,213	CURRENT YEAR TAXES	10,233,739	10,233,739	10,233,739
-	-	5,000	Payments in Lieu of Taxes	5,000	5,000	5,000
238,634	206,077	200,000	PRIOR YEAR TAXES	200,000	200,000	200,000
66,940	106,310	-	County Surplus Property Sales	-	-	-
520,000	-	-	TRANS FROM OTHER FUNDS	-	-	-
154,201	138,309	150,000	Interest Revenue	160,000	160,000	160,000
7,829	33,281	-	SALE OF DISTRICT SURPLUS	-	-	-
310,827	130,124	150,000	FIRE REVENUE	150,000	150,000	150,000
11,563	3,774	10,000	Highway Assist	5,000	5,000	5,000
750	5,750	4,000	False Alarm Fee Revenue	4,000	4,000	4,000
13,900	13,812	15,000	HAZ-MAT REIMBURSE	15,000	15,000	15,000
50,000	50,000	50,000	FIRE PROTECTION CONTRACTS	-	-	-
390,849	14,073	15,000	MISC REVENUES	15,000	15,000	15,000
53,000	49,500	54,000	Lease Revenue	60,000	60,000	60,000
580	580	500	Car Seat Program Revenue	500	500	500
250	445	500	Administrative Fee(s) Revenue	500	500	500
40,384	42,775	30,000	EMS Billing Fees	6,500	6,500	6,500
140,500	118,000	120,000	Airport	100,000	100,000	100,000
2,100	8,400	5,000	Standby Revenue	5,000	5,000	5,000
3,286,968	3,552,020	3,000,000	EMS Medical Revenue	3,500,000	3,500,000	3,500,000
4,168	2,475	3,000	Assessment / Lift Assist	2,500	2,500	2,500
43,878	47,617	40,000	FireMed Subscription Revenue	45,000	45,000	45,000
302	310	500	Donation(s) Revenue	500	500	500
51,352	593,623	373,000	GRANT REVENUE	146,900	-	-
17,802,853	19,634,364	19,383,713	TOTAL	22,655,139	22,655,139	22,680,139

Summary - All Divisions

Historical Data			Description	Budget for Next Year 2023-2024		
Actual				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
10,728,460	11,390,563	12,410,020	Total Personnel Services	14,367,207	14,374,107	14,374,107
117,822	112,810	130,850	Total Utilities	148,250	148,250	148,250
178,637	170,402	205,750	Total R & M - Buildings / Vehicles	247,750	247,750	247,750
67,303	117,528	129,200	Total Fuel	148,500	148,500	148,500
18,590	36,387	38,050	Total R&M - Equipment / Miscellaneous	49,050	49,050	49,050
608,867	554,682	694,500	Total Services	1,074,200	1,074,200	1,074,200
345,065	412,256	608,300	Total Supplies	580,850	580,850	580,850
1,336,284	1,404,065	1,806,650	Total Materials & Services	2,248,600	2,248,600	2,248,600
683,017	547,293	645,436	Total Capital Outlay	800,000	800,000	825,000
1,888,750	1,970,000	4,666,608	Total UEFB, Transfers & Contingencies and Reserved for Future Expenditure	5,239,332	5,232,432	5,232,432
14,636,511	15,311,921	19,528,714	TOTAL	22,655,139	22,655,139	22,680,139

UEFB, Transfers & Contingencies

Historical Data			Description	Budget for Next Year 2023-2024		
Actual				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
			Transfers & Contingencies			
-	-	-	Transfer to Leave Reserve Fund	-	-	-
180,000	75,000	150,000	Transfer to Apparatus Reserve Fund	150,000	150,000	150,000
-	-	-	Transfer to Capital Project Fund - St. 4	100,000	100,000	100,000
	120,000	200,000	Transfer to Debt Service Fund	100,000	100,000	100,000
180,000	195,000	350,000	TOTAL TRANSFERS	350,000	350,000	350,000
208,750	750,000	816,608	OPERATING CONTINGENCY	889,332	882,432	882,432
-	-	-	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
1,500,000	1,025,000	3,500,000	RESERVED FOR FUTURE EXPENDITURE	4,000,000	4,000,000	4,000,000
1,888,750	1,970,000	4,666,608	Total UEFB, Transfers & Contingencies	5,239,332	5,232,432	5,232,432

Leave Reserve Fund

Historical Data			Description	Budget for Next Year 2023-2024		
Actual		Adopted Budget This Year 2022-2023		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
			Resources			
250,000	250,000	250,000	Beginning Balance - Cash on Hand	250,000	250,000	250,000
-	-	-	Beginning Balance - Working Capital	-	-	-
-	-	-	Interest Revenue	-	-	-
-	-	-	Transferred from Other Funds	-	-	-
250,000	250,000	250,000	Total Resources	250,000	250,000	250,000
			Requirements			
-	-	-	TRANSFER TO Other Funds	-	-	-
-	-	-	Leave Reserve EXPENDITURE(s)	150,000	150,000	150,000
-	-	-	Total Expenditures / Transfers	150,000	150,000	150,000
250,000	250,000	250,000	Reserved for Future Expenditure	100,000	100,000	100,000
250,000	250,000	250,000	TOTAL REQUIREMENTS	250,000	250,000	250,000

Apparatus Reserve Fund

Historical Data			Description	Budget for Next Year 2023-2024		
Actual		Adopted Budget This Year 2022-2023		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
			Resources			
750,000	200,000	275,000	Beginning Balance - Cash on Hand	425,000	425,000	425,000
-	-	-	Beginning Balance - Working Capital	-	-	-
-	-	-	Interest Revenue	-	-	-
180,000	75,000	150,000	Transferred from Other Funds	150,000	150,000	150,000
930,000	275,000	425,000	Total Resources	575,000	575,000	575,000
			Requirements			
730,000	-	-	TRANSFER To Other Funds	-	-	-
-	-	250,000	Apparatus Reserve EXPENDITURE(s)	250,000	250,000	250,000
730,000	-	250,000	Total Expenditures / Transfers	250,000	250,000	250,000
200,000	275,000	175,000	Reserved for Future Expenditure	325,000	325,000	325,000
930,000	275,000	425,000	TOTAL REQUIREMENTS	575,000	575,000	575,000

Station Reserve Fund

Historical Data			Description	Budget for Next Year 2023-2024		
Actual		Adopted Budget This Year 2022-2023		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
			Resources			
137,000	-	-	Beginning Balance - Cash on Hand	-	-	-
-	-	-	Beginning Balance - Working Capital	-	-	-
-	-	-	Interest Revenue	-	-	-
-	-	-	Transferred from Other Funds	-	-	-
137,000	-	-	Total Resources	-	-	-
			Requirements			
137,000	-	-	TRANSFER TO Other Funds	-	-	-
-	-	-	Station Reserve EXPENDITURE(s)	-	-	-
137,000	-	-	Total Expenditures / Transfers	-	-	-
-	-	-	Reserved for Future Expenditure	-	-	-
137,000	-	-	TOTAL REQUIREMENTS	-	-	-

Capital Project Fund-Station 1

Historical Data			Description	Budget for Next Year 2023-2024		
Actual		Adopted Budget This Year 2022-2023		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
			Resources			
(4,173)	-	-	Beginning Balance - Cash on Hand			
-	-	-	Beginning Balance - Working Capital	-	-	-
1,893,944	-	-	Grant Proceeds	-	-	-
465,000	-	-	Transferred from Other Funds	-	-	-
2,354,771	-	-	Total Resources	-	-	-
			Requirements			
-	-	-	TRANSFER TO Other Funds	-	-	-
2,354,771	-	-	Capital Project Fund EXPENDITURE(s)	-	-	-
2,354,771	-	-	Total Expenditures / Transfers	-	-	-
-	-	-	Reserved for Future Expenditure	-	-	-
2,354,771	-	-	TOTAL REQUIREMENTS	-	-	-

Capital Project Fund-Station 4

Historical Data			Description	Budget for Next Year 2023-2024		
Actual		Adopted Budget This Year 2022-2023		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
			Resources			
-	79,336	1,190,000	Beginning Balance - Cash on Hand	(100,000)	(100,000)	(100,000)
-	-	-	Beginning Balance - Working Capital	-	-	-
79,336	249,578	681,084	Grant Proceeds	-	-	-
55,000	-	-	Transferred from Other Funds	100,000	100,000	100,000
	1,390,000	-	Loan Proceeds			
134,336	1,718,914	1,871,084	Total Resources	-	-	-
			Requirements			
-	-	-	TRANSFER TO Other Funds	-	-	-
55,000	1,352,907	1,871,084	Capital Project Fund EXPENDITURE(s)	-	-	-
55,000	1,352,907	1,871,084	Total Expenditures / Transfers	-	-	-
79,336	366,007	-	Reserved for Future Expenditure	-	-	-
134,336	1,718,914	1,871,084	TOTAL REQUIREMENTS	-	-	-

Debt Service Fund

Historical Data			Description	Budget for Next Year 2023-2024		
Actual		Adopted Budget This Year 2022-2023		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2020-2021	First Preceding Year 2021-2022					
			Resources			
286,746	2,600	17,450	Beginning Balance - Cash on Hand	23,353	23,353	23,353
10,000	120,000	200,000	Transferred from Other Funds	100,000	100,000	100,000
-	-	-	Other Revenue	-	-	-
296,746	122,600	217,450	Total Resources	123,353	123,353	123,353
			Requirements			
			Bond / Loan Principal Payments			
			Issue Date	Budgeted Payment Date		
100,000			2007	1/1/2021	-	-
	100,000		2007	1/1/2022	-	-
		75,000	2007	1/1/2023	-	-
		85,000	2022	6/15/2023	-	-
			2022	6/15/2024	90,000	90,000
			Bond / Loan Interest Payments			
5,575			2007	1/1/2021		
3,575			2007	7/1/2021		
1,996			Pre-Audit Adjustment			
	3,575		2007	1/1/2022		
	1,575		2007	7/1/2022		
	2,000		Pre-Audit Adjustment			
		2,000	2007	1/1/2022		
		23,018	2022	12/15/2022		
		13,811	2022	6/15/2023		
			2022	12/15/2022		
			2022	6/15/2023		
			2022	12/15/2023	13,019	13,019
			2022	6/15/2024	13,019	13,019
			Accounting Adjustment(s)		7,316	7,316
183,000			Transfer to Other Fund(s)		-	-
294,146	107,150	198,828	Total Expenditures / Transfers / Adj.	123,353	123,353	123,353
2,600	15,450	18,622	Reserved for Future Expenditure	-	-	-
296,746	122,600	217,450	TOTAL REQUIREMENTS	123,353	123,353	123,353