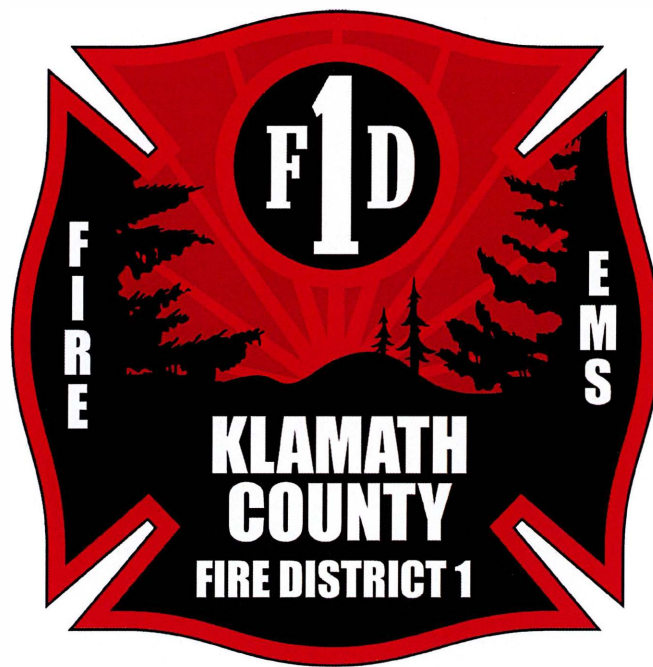


# KLAMATH COUNTY FIRE DISTRICT 1

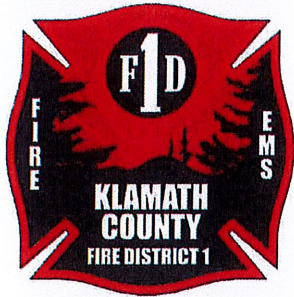


2024 - 2025

(Summarized)

## ADOPTED BUDGET

JUL 12 2024



**Received**  
**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. 2024-01**

**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 2024-2025 in the total of \$ **26,279,143** \* 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, 2024, and for the purposes shown below are hereby appropriated:

**General Fund**

Personnel Services.....	\$ 15,350,272
Materials & Services.....	\$ 2,423,400
Capital Outlay.....	\$ 491,000
Transfers.....	\$ 575,000
Contingency.....	\$ 932,318
Total.....	\$ 19,771,990

**SRGP Capital Project Fund - Station 1**

Materials & Services.....	\$ -
Capital Outlay.....	\$ -
Transfers.....	\$ -
Total.....	\$ -

**Leave Reserve Fund**

Personnel Services.....	\$ 150,000
Transfers.....	\$ -
Total.....	\$ 150,000

**Debt Service Fund**

Debt Service.....	\$ 125,000
Transfers.....	\$ -
Total.....	\$ 125,000

**Apparatus Reserve Fund**

Personnel Services.....	\$ -
Materials & Services.....	\$ -
Capital Outlay.....	\$ 460,000
Transfers.....	\$ -
Contingency.....	\$ -
Total.....	\$ 460,000

**SRGP Capital Project Fund - Station 4**

Materials & Services.....	\$ -
Capital Outlay.....	\$ -
Transfers.....	\$ 118,577
Total.....	\$ 118,577

**Station Reserve Fund**

Capital Outlay.....	\$ 300,000
Transfers.....	\$ -
Total.....	\$ 300,000

TOTAL APPROPRIATIONS, ALL FUNDS..... \$ 20,925,566

TOTAL UNAPPROPRIATED AND RESERVE AMOUNTS, ALL FUNDS..... \$ 5,353,577

TOTAL ADOPTED BUDGET..... \$ 26,279,143 \*

(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 2024-2025 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 25th day of June, 2024

Gloria Story  
President

Mark [Signature]  
Vice-President

[Signature]  
Secretary-Treasurer

[Signature]  
Director

Glen [Signature]  
Director

## FORM LB-1

## NOTICE OF BUDGET HEARING

A public meeting of **Klamath County Fire District 1** will be held on **June 25, 2024** 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, 2024 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., Monday through Thursday. 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@kcfcd1.com

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2022-2023	Adopted Budget This Year 2023-2024	Approved Budget Next Year 2024-2025
Beginning Fund Balance/Net Working Capital	7,417,279	8,770,253	8,843,577
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	3,969,441	3,829,500	4,351,500
Federal, State and all Other Grants, Gifts, Allocations and Donations	1,494,303	500	1,200,500
Revenue from Bonds and Other Debt	1,390,000	-	-
Interfund Transfers / Internal Service Reimbursements	195,000	350,000	693,577
All Other Resources Except Current Year Property Taxes	553,880	444,500	480,500
Current Year Property Taxes Estimated to be Received	9,812,001	10,233,739	10,709,490
<b>Total Resources</b>	<b>24,831,904</b>	<b>23,628,492</b>	<b>26,279,143</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	11,822,409	14,524,106	15,500,272
Materials and Services	1,783,101	2,248,600	2,423,400
Capital Outlay	2,022,858	1,075,000	1,251,000
Debt Service	193,623	123,353	125,000
Interfund Transfers	350,000	350,000	693,577
Contingencies	-	882,432	932,318
Special Payments	-	-	-
Unappropriated Ending Balance and Reserved for Future Expenditure	8,659,914	4,425,000	5,353,577
<b>Total Requirements</b>	<b>24,831,904</b>	<b>23,628,491</b>	<b>26,279,143</b>

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	10,276,887	11,239,858.00	11,791,822.88
FTE	49.00	52.00	55.00
EMS	2,250,848	2,826,059.00	2,801,312.81
FTE	18.00	15.00	15.00
Prevention	240,248	393,773	646,300
FTE	1.00	2.00	2.50
Administration	1,164,386	1,195,565	1,308,495
FTE	7.00	6.00	6.00
Training	300,245	449,403	481,873
FTE	1.00	1.00	1.00
Hazardous Materials	28,974	48,950	-
FTE	-	-	-
Information Technology / Telephony	-	241,500	251,500
FTE	-	-	-
Firefighter Apprenticeship Program	-	1,052,598	983,368
FTE	-	6.00	6.00
Non-Departmental / Non-Program	10,570,318	6,180,786	8,014,472
FTE	-	-	-
<b>Total Requirements</b>	<b>24,831,904</b>	<b>23,628,492</b>	<b>26,279,143</b>
<b>Total FTE</b>	<b>76.00</b>	<b>82.00</b>	<b>85.50</b>

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2022-2023	Rate or Amount Imposed This Year 2023-2024	Rate or Amount Approved Next Year 2024-2025
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	\$1,220,000	\$0
<b>Total</b>	<b>\$1,220,000</b>	<b>\$0</b>

\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

## **BUDGET MESSAGE**

### **FISCAL YEAR 2024-2025**

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, 2024, to June 30, 2025. Within this message you'll find that we continue to work diligently as we analyze expenditures while addressing current needs, and planning for the future.

In order to develop this budget our Director of Administrative Services again worked with each Chief Officer of the Department, evaluating requested expenditures, planning for opportunities and forecasting costs for needed items. We collectively continue to pay close attention while monitoring District finances and expenditures in order to close out the year in a positive financial position.

Developing organizational strategies through an inclusive process is critical to the success of Klamath County Fire District 1. As the Fire District continues to advance our capabilities in order to meet the community's demands for service, our leadership team continues to look for creative and more efficient ways to deliver the best possible fire and emergency services to our community.

This 2024-2025 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
- Administration
- Training
- Information Technology
- Firefighter Apprenticeship Program

The 2024-2025 proposed budget includes one seasonal Civilian Community Risk Reduction Coordinator position - 0.5 Full Time Equivalent (FTE) within the Fire Prevention Division. This position is funded through a Klamath County Title III Grant and will be an additional position within the department, however it will not be classified as an emergency responder. This proposed budget also includes three (3) additional Firefighter (FTEs) in the Suppression Division.

The proposed budget also reflects increased costs in employee wages and benefits. The total General Fund budget for the 2024-2025 fiscal year is \$ 24,741,990.

## **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:
  - Creating and maintaining an Unappropriated Ending Fund Balance that eliminates the practice of borrowing and sufficiently funds annual operations between July 1 and October 31<sup>st</sup>.
  - Strive to create and maintain an annual operating contingency equal to 6% of the general fund revenue.
  - Reduce existing debt and meet debt service obligations.
  - 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 70% of the General Fund Revenue in FY 2024-2025. This proposed budget represents a 2% 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 93.76% 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 27% of the General Fund Revenue for FY 2024-2025.
- Other Revenue sources to the District's budget include: surplus sales, miscellaneous revenues, fire revenue, highway assist and grants.

Note: While preparing the budget for FY 2024-2025 our team again considered the impacts of inflation as well as its potential bearings on our budget. The local economy continues to remain stagnant in regards to our increases in tax revenue, however the District continues to experience an increase for emergency medical transports. Because of this continued uptake in call volume it is necessary for us to add personnel to the Department in order to assist in addressing the increased call volume.

## **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. This year we have increased the budgeted amount from 52 Full-Time Equivalent (FTE) personnel funded through this division, to 55 (FTE) comprised of one Deputy Chief, three Battalion Chiefs, 12 Captains and 39 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 2024-2025 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 Division Chief-Fire Marshal, along with one (1) FTE Civilian Fire Inspector position and one (1) new seasonal (0.5) FTE Civilian Community Risk Reduction Coordinator Position funded through a Klamath County Title III Grant.
- **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 (6) 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. Additional expenditures from the Administration Division include professional service contracts for Attorney, Supervising Physician, Audit and Employee Wellness services.

- Training – The proposed budget funds expenditures to support the Training Division personnel, apparatus, equipment, repair and maintenance, and materials and services. One (1) FTE is included, comprised of one Division Chief of Training.
- Information Technology – The Information Technology (IT) department is used to budget and account for all technology-related expenditures for equipment, supplies and software maintenance contracts, as well as associated utilities.
- Firefighter Apprenticeship Program – The proposed budget funds expenditures to support personnel, training, education, equipment and administration of the Oregon State Fire Marshal supported Firefighter Apprenticeship Program. The District currently has six (6) FTEs budgeted within the Apprentice Program.

## **APPARATUS RESERVE FUND**

The Apparatus Reserve Fund currently has a balance of \$575,000. FY 2024-2025 includes transfers of \$268,577 to this fund (\$150,000 from the General Fund and \$118,577 from the Capital Project Fund), increasing the Apparatus Reserve fund balance to \$843,577.

## **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 2024-2025 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 budgeted for FY 2024-2025 will be \$125,000.

## **FY 2024-2025 BUDGET PROJECTIONS**

As FY 2023-2024 comes to a close, the District anticipates ending the year with a General Fund carryover of approximately \$8,000,000. Approximately \$1,124,000 of that \$8,000,000 represents unearned grant funds from the Oregon State Fire Marshal (OSFM), to administer the Firefighter Apprenticeship Program and Fire Mitigation projects.

## **FY 2024-2025 SIGNIFICANT BUDGET ACTIVITY**

1. Unappropriated Ending Fund Balance (UEFB) / Reserved for Future Expenditure (RFE) – As identified by previous Budget Committee members, the Board of Directors financial policies, and the Oregon Department of Revenue's budget guidelines, the proposed budget includes a UEFB / RFE of \$4,970,000.

2. Operating Contingency Funding – The District continues to support the goal of having an operating contingency equal to 6% of budgeted General Fund Revenue, excluding grant funds and carryover. For 2024-2025, the amount budgeted for Operating Contingency is \$932,318.

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 2024-2025 budget includes appropriating funds for a partial pre-payment for a new ambulance (\$200,000), the replacement of an ambulance chassis and subsequent re-mount of an ambulance box (\$200,000) and for the purchase of an additional utility pickup which would be utilized in a variety of situations (\$60,000).

## **CONCLUSION**

In summary, we continue to make thoughtful strategic decisions, adhering to organizational goals when developing our budget while leaving us flexibility for potential budgetary impacts. Overall, 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.

I'm proud of the work we've done throughout the past year as we've again demonstrated the District's ability to continue to balance and prioritize funding requirements for staffing, making necessary facility improvements, updating the apparatus fleet and investing in personnel.

The proposed budget demonstrates the importance of forecasting future needs and being aware of our expenditures. Because our community is in need of additional emergency responders and prevention efforts, we have produced a budget that adds capacity to our workforce.

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 2024-2025 budget.

Through the participation and leadership of Klamath County Fire District 1 Budget Committee members, we look forward to another successful year.

Respectfully submitted,



Greg Davis  
Budget Officer and Fire Chief

## General Fund - Revenue

Historical Data			Description	Budget for Next Year 2024-2025		
Actual		Adopted Budget This Year 2023-2024		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2021-2022	First Preceding Year 2022-2023					
			General Fund Revenue			
4,949,141	6,302,001	8,171,900	BUDGET CARRYOVER	8,000,000	8,000,000	8,000,000
9,567,968	9,812,001	10,233,739	CURRENT YEAR TAXES	10,709,490	10,709,490	10,709,490
-	32,289	5,000	Payments in Lieu of Taxes	5,000	5,000	5,000
206,077	203,637	200,000	PRIOR YEAR TAXES	200,000	200,000	200,000
106,310	100,750	-	County Surplus Property Sales	-	-	-
-	-	-	TRANS FROM OTHER FUNDS	-	-	-
138,309	271,751	160,000	Interest Revenue	250,000	250,000	250,000
33,281	-	-	SALE OF DISTRICT SURPLUS	5,000	5,000	5,000
130,124	-	150,000	FIRE REVENUE	150,000	150,000	150,000
3,774	17,560	5,000	Highway Assist	5,000	5,000	5,000
5,750	3,500	4,000	False Alarm Fee Revenue	5,000	5,000	5,000
13,812	5,357	15,000	HAZ-MAT REIMBURSE	-	-	-
50,000	-	-	FIRE PROTECTION CONTRACTS	-	-	-
14,073	16,178	15,000	MISC REVENUES	15,000	15,000	15,000
49,500	63,000	60,000	Lease Revenue	-	-	-
580	940	500	Car Seat Program Revenue	500	500	500
-	-	-	MERRC Fee Revenue	50,000	50,000	50,000
445	490	500	Administrative Fee(s) Revenue	500	500	500
42,775	51,673	6,500	EMS Billing Fees	-	-	-
118,000	77,500	100,000	Airport	100,000	100,000	100,000
8,400	6,913	5,000	Standby Revenue	5,000	5,000	5,000
3,552,020	4,563,020	3,500,000	EMS Medical Revenue	4,000,000	4,000,000	4,000,000
2,475	1,350	2,500	Assessment / Lift Assist	1,000	1,000	1,000
47,617	40,576	45,000	FireMed Subscription Revenue	40,000	40,000	40,000
310	869	500	Donation(s) Revenue	500	500	500
593,623	562,898	-	GRANT REVENUE	1,200,000	1,200,000	1,200,000
19,634,364	22,134,253	22,680,139	TOTAL	24,741,990	24,741,990	24,741,990

## General Fund - Summary - All Divisions

Historical Data			Description	Budget for Next Year 2024-2025		
Actual		Adopted Budget This Year 2023-2024		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2021-2022	First Preceding Year 2022-2023					
11,390,563	11,822,409	14,374,106	Total Personnel Services	15,350,272	15,350,272	15,350,272
112,810	130,748	148,250	Total Utilities	168,150	168,150	168,150
170,402	238,448	247,750	Total R & M - Buildings / Vehicles	234,000	234,000	234,000
117,528	123,433	148,500	Total Fuel	142,700	142,700	142,700
36,387	34,460	49,050	Total R&M - Equipment / Miscellaneous	45,000	45,000	45,000
554,682	707,112	1,074,200	Total Services	1,197,050	1,197,050	1,197,050
412,256	548,901	580,850	Total Supplies	636,500	636,500	636,500
1,404,065	1,783,101	2,248,600	Total Materials & Services	2,423,400	2,423,400	2,423,400
547,293	641,802	825,000	Total Capital Outlay	491,000	491,000	491,000
1,903,750	4,666,608	5,232,432	Total UEFB, Transfers & Contingencies and Reserved for Future Expenditure	6,477,318	6,477,318	6,477,318
15,245,671	18,913,920	22,680,138	TOTAL	24,741,990	24,741,990	24,741,990

## General Fund - UEFB, Transfers & Contingencies

Historical Data			Description	Budget for Next Year 2024-2025		
Actual		Adopted Budget This Year 2023-2024		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2021-2022	First Preceding Year 2022-2023					
			Transfers & Contingencies			
-	-	-	Transfer to Leave Reserve Fund	-	-	-
75,000	150,000	150,000	Transfer to Apparatus Reserve Fund	150,000	150,000	150,000
-	-	-	Transfer to Station Reserve Fund	300,000	300,000	300,000
-	-	100,000	Transfer to Capital Project Fund - St. 4			
120,000	200,000	100,000	Transfer to Debt Service Fund	125,000	125,000	125,000
195,000	350,000	350,000	TOTAL TRANSFERS	575,000	575,000	575,000
208,750	816,608	882,432	OPERATING CONTINGENCY	932,318	932,318	932,318
-	-	-	UNAPPROPRIATED ENDING FUND BALANCE			
1,500,000	3,500,000	4,000,000	RESERVED FOR FUTURE EXPENDITURE	4,970,000	4,970,000	4,970,000
1,903,750	4,666,608	5,232,432	Total UEFB, Transfers & Contingencies	6,477,318	6,477,318	6,477,318

## Leave Reserve Fund

Historical Data			Description	Budget for Next Year 2024-2025		
Actual		Adopted Budget This Year 2023-2024		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2021-2022	First Preceding Year 2022-2023					
			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	-	-	-
-	-	150,000	Leave Reserve EXPENDITURE(s)	150,000	150,000	150,000
-	-	150,000	Total Expenditures / Transfers	150,000	150,000	150,000
250,000	250,000	100,000	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 2024-2025		
Actual		Adopted Budget This Year 2023-2024		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2021-2022	First Preceding Year 2022-2023					
			Resources			
200,000	275,000	425,000	Beginning Balance - Cash on Hand	475,000	475,000	475,000
-	-	-	Beginning Balance - Working Capital	-	-	-
-	-	-	Interest Revenue	-	-	-
75,000	150,000	150,000	Transferred from Other Funds	268,577	268,577	268,577
275,000	425,000	575,000	Total Resources	743,577	743,577	743,577
			Requirements			
-	-	-	TRANSFER To Other Funds	-	-	-
-	-	250,000	Apparatus Reserve EXPENDITURE(s)	460,000	460,000	460,000
-	-	250,000	Total Expenditures / Transfers	460,000	460,000	460,000
200,000	425,000	325,000	Reserved for Future Expenditure	283,577	283,577	283,577
200,000	425,000	575,000	TOTAL REQUIREMENTS	743,577	743,577	743,577

## Station Reserve Fund

Historical Data			Description	Budget for Next Year 2024-2025		
Actual		Adopted Budget This Year 2023-2024		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2021-2022	First Preceding Year 2022-2023					
			Resources			
-	-	-	Beginning Balance - Cash on Hand	-	-	-
-	-	-	Beginning Balance - Working Capital	-	-	-
-	-	-	Interest Revenue	-	-	-
-	-	-	Transferred from Other Funds	300,000	300,000	300,000
-	-	-	Total Resources	300,000	300,000	300,000
			Requirements			
-	-	-	TRANSFER TO Other Funds	-	-	-
-	-	-	Station Reserve EXPENDITURE(s)	300,000	300,000	300,000
-	-	-	Total Expenditures / Transfers	300,000	300,000	300,000
-	-	-	Reserved for Future Expenditure	-	-	-
-	-	-	TOTAL REQUIREMENTS	300,000	300,000	300,000

## Capital Project Fund-Station 4

Historical Data			Description	Budget for Next Year 2024-2025		
Actual		Adopted Budget This Year 2023-2024		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2021-2022	First Preceding Year 2022-2023					
			Resources			
27,328	574,828	(100,000)	Beginning Balance - Cash on Hand	118,577	118,577	118,577
-	-	-	Beginning Balance - Working Capital	-	-	-
249,578	930,536	-	Grant Proceeds	-	-	-
-	-	100,000	Transferred from Other Funds	-	-	-
1,390,000	-	-	Loan Proceeds			
1,666,906	1,505,364	-	Total Resources	118,577	118,577	118,577
			Requirements			
-	-	-	TRANSFER TO Other Funds	118,577	118,577	118,577
1,119,138	1,381,056	-	Capital Project Fund EXPENDITURE(s)	-	-	-
1,119,138	1,381,056	-	Total Expenditures / Transfers	118,577	118,577	118,577
547,769	124,308	-	Reserved for Future Expenditure	-	-	-
1,666,906	1,505,364	-	TOTAL REQUIREMENTS	118,577	118,577	118,577

## Debt Service Fund

Historical Data			Description	Budget for Next Year 2024-2025		
Actual		Adopted Budget This Year 2023-2024		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2021-2022	First Preceding Year 2022-2023					
			Resources			
2,600	15,450	23,353	Beginning Balance - Cash on Hand	-	-	-
120,000	200,000	100,000	Transferred from Other Funds	125,000	125,000	125,000
-	-	-	Other Revenue	-	-	-
122,600	215,450	123,353	Total Resources	125,000	125,000	125,000
			Requirements			
			Bond / Loan Principal Payments			
			Issue Date                      Budgeted Payment Date			
100,000			2007                      1/1/2023	-	-	-
	155,000		2022                      6/15/2023	-	-	-
		90,000	2022                      6/15/2024	-	-	-
			2022                      6/15/2025	90,000	90,000	90,000
			Bond / Loan Interest Payments			
3,575			2007                      1/1/2022			
1,575			2007                      7/1/2022			
2,000	1,575		Pre-Audit Adjustment			
	1,575		2007                      1/1/2022			
	21,712		2022                      12/15/2022			
	13,761		2022                      6/15/2023			
		13,019	2022                      12/15/2023			
		13,019	2022                      6/15/2024			
			2022                      12/15/2024	12,078	12,078	12,078
			2022                      6/15/2025	12,078	12,078	12,078
		7,316	Accounting Adjustment(s)	10,844	10,844	10,844
			Transfer to Other Fund(s)	-	-	-
107,150	193,623	123,353	Total Expenditures / Transfers / Adj.	125,000	125,000	125,000
15,450	21,827	-	Reserved for Future Expenditure	-	-	-
122,600	215,450	123,353	TOTAL REQUIREMENTS	125,000	125,000	125,000