

FD8 2023 - 2024 OPERATING BUDGET COMPARISON (DETAILED)

ACCOUNT	ITEM	2023 BUDGET	2024 BUDGET
	Real Property Tax	\$ 3,920,282	\$ 5,032,277
	Forest Excise Tax	\$ 500	\$ 500
	Intergovernmental Payments	\$ 25,000	\$ 25,000
	Investment Interest	\$ 6,000	\$ 6,000
	Fund Transfers In (Fund 6685)	\$ 750,000	\$ 500,000
	Miscellaneous Accounts	\$ 5,000	\$ 8,758
	Funds Carried Forward	\$ 995,400	\$ 492,810
TOTAL REVENUE:		\$ 5,702,182	\$ 6,065,345
52210 3100	Office Supplies	\$ 8,500	\$ 9,214
52210 4100	Professional Services: Legal	\$ 21,700	\$ 23,523
52210 4200	Communications	\$ 30,300	\$ 32,845
52210 4300	Travel: Meetings	\$ 4,500	\$ 4,878
52210 4301	Travel: Conferences	\$ 6,000	\$ 6,504
52210 4600	Insurance	\$ 110,000	\$ 119,240
52210 4800	Information Technology & Maintenance	\$ 69,000	\$ 74,796
52210 4901	Organizational Dues	\$ 13,500	\$ 14,634
52210 4903	Elections	\$ 20,000	\$ 21,680
<i>SUBTOTAL, ADMINISTRATION:</i>		\$ 283,500	\$ 307,314
52211 1100	Salaries: Executive Staff	\$ 488,680	\$ 506,832
52211 2101	Retirement	\$ 49,867	\$ 63,047
52211 2102	Medical, Life and Dental	\$ 64,027	\$ 68,108
52211 2103	Industrial Insurance	\$ 1,716	\$ 2,140
52211 2104	Unemployment Compensation	\$ 730	\$ 636
52211 2105	OASI	\$ 7,086	\$ 7,349
52211 2107	HRA	\$ 5,000	\$ 5,000
52211 2108	Disability Insurance	\$ 3,880	\$ 3,992
<i>SUBTOTAL, EXECUTIVE PERSONNEL:</i>		\$ 620,986	\$ 657,104
52212 1100	Salaries: IR&R Staff	\$ 2,065,269	\$ 2,196,927
52212 2101	Retirement	\$ 173,402	\$ 196,467
52212 2102	Medical, Life and Dental	\$ 368,474	\$ 394,600
52212 2103	Industrial Insurance	\$ 111,433	\$ 173,995
52212 2104	Unemployment Compensation	\$ 3,407	\$ 3,532
52212 2105	OASI	\$ 29,647	\$ 29,849
52212 2106	Recruitment/Testing/Hiring	\$ 8,000	\$ -
52212 2107	HRA	\$ 32,600	\$ 30,900
52212 2108	Disability Insurance	\$ 19,471	\$ 20,512
<i>SUBTOTAL, IR&R PERSONNEL:</i>		\$ 2,811,703	\$ 3,046,782
52213 1100	Salaries: Board of Fire Commissioners	\$ 19,200	\$ 23,550
52213 2103	Industrial Insurance	\$ 35	\$ 39
52213 2105	OASI	\$ 1,468	\$ 1,801
<i>SUBTOTAL, FIRE COMMISSION:</i>		\$ 20,703	\$ 25,390
52220 1100	Volunteer Compensation	\$ 181,520	\$ 126,394
52220 2102	Volunteer Pension & Relief	\$ 3,540	\$ 2,481
52220 2105	OASI (Volunteers)	\$ 12,840	\$ 8,959
52220 3300	In-Kind Meal Provisions	\$ 8,260	\$ 9,131
52245 4900	Member Awards & Recognition	\$ 23,650	\$ 26,143
52220 4901	Volunteer Recruitment & Selection	\$ 14,100	\$ 15,587
<i>SUBTOTAL, VOLUNTEER SUPPORT:</i>		\$ 243,910	\$ 188,695

FD8 2023 - 2024 OPERATING BUDGET COMPARISON (DETAILED)

ACCOUNT	ITEM	2023 BUDGET	2024 BUDGET
52230 3100	Public Education Supplies	\$ 3,000	\$ 15,205
52230 4200	Media (Newsletter)	\$ 9,200	\$ 9,200
<i>SUBTOTAL, PUBLIC RELATIONS:</i>		\$ 12,200	\$ 24,405
52245 3100	Training Supplies	\$ 15,800	\$ 16,859
52245 4101	Registration	\$ 66,000	\$ 70,422
52245 4300	Travel & Meals	\$ 3,200	\$ 3,414
52245 4900	Tuition Reimbursement	\$ 6,000	\$ 6,402
<i>SUBTOTAL, TRAINING & EDUCATION:</i>		\$ 91,000	\$ 97,097
52220 4102	Member Health & Wellness	\$ 43,400	\$ 46,655
<i>SUBTOTAL, HEALTH & SAFETY:</i>		\$ 43,400	\$ 46,655
52250 3100	Supplies	\$ 22,900	\$ 24,618
52250 3200	Fuel Oil	\$ 24,000	\$ 25,800
52250 4700	Public Utilities	\$ 35,000	\$ 37,625
52250 4800	Facilities Maintenance	\$ 164,400	\$ 176,730
<i>SUBTOTAL, FACILITIES:</i>		\$ 246,300	\$ 264,773
52260 2400	PPE	\$ 78,000	\$ 82,056
52260 2401	Uniforms	\$ 35,000	\$ 36,820
52260 3100	Supression Supplies	\$ 18,000	\$ 18,936
52260 3200	Fuel, Oil and Grease	\$ 25,700	\$ 27,036
52260 4800	Repairs & Maintenance: Apparatus	\$ 90,000	\$ 94,680
52260 4801	Repairs & Maintenance: Equipment	\$ 23,000	\$ 24,196
<i>SUBTOTAL, EQUIPMENT:</i>		\$ 269,700	\$ 283,724
<i>Subtotal, Running Budget Costs:</i>		\$ 4,643,402	\$ 4,941,939
59700 0000	Operating Transfer: CR&R (6681)	\$ 350,000	\$ 366,800
59700 0000	Operating Transfer: Reserve (6683)	\$ 320,000	\$ 104,061
<i>SUBTOTAL, OPERATING TRANSFERS:</i>		\$ 670,000	\$ 470,861
TOTAL, EXPENSES:		\$ 5,313,402	\$ 5,412,800

2024 BUDGET WORKSHEET

ACCOUNT	ITEM	2023 (Budget)	2024 (Proposed)
6680 REVENUE	Expense (Operating) Budget		
	Beginning Cash Balance	\$1,099,430	\$492,810
	Property Tax Revenues	\$3,920,282	\$5,037,036
	Operating Transfers In (From 6685)	\$750,000	\$500,000
	Other Revenues	\$36,500	\$40,296
Fund 6680 Expense (Operating) Budget		\$5,806,212	\$6,070,142
6680 EXPEND	Expense (Operating) Budget		
	52210 Administrative	\$283,500	\$307,314
	52211 Executive Personnel	\$620,986	\$657,104
	52212 IR&R Personnel	\$2,811,703	\$3,046,782
	52213 Board Personnel	\$20,703	\$25,390
	52220 Volunteer Personnel	\$243,910	\$188,695
	52230 Public Relations	\$12,200	\$24,405
	52245 Training & Education	\$91,000	\$97,097
	52246 Health & Safety	\$43,400	\$46,655
	52250 Facilities Operations & Maintenance	\$246,300	\$264,773
	52260 Equipment Operations & Maintenance	\$269,700	\$283,724
	59700 Transfers to CR&R (6681)	\$350,000	\$366,800
	59700 Transfers to Reserve (6683)	\$320,000	\$104,062
Fund 6680 Expense (Operating) Budget		\$5,313,402	\$5,412,801
Ending Cash Balance		\$492,810	\$657,341
6681 REVENUE	CR&R Budget		
	Beginning Cash Balance	\$312,604	\$572,539
	Transfers In (From 6680)	\$350,000	\$366,800
	Transfers In (From 6685)	\$345,500	\$0
	Other Revenues	\$1,050	\$5,548
Fund 6681 CR&R Budget		\$1,009,154	\$944,887
6681 EXPEND	CR&R Budget		
	Capital Facilities Items	\$13,779	\$134,269
	Capital Equipment Items	\$328,736	\$66,221
	Special Projects	\$94,100	\$20,000
Fund 6681 CR&R Budget		\$436,615	\$220,490
Ending Cash Balance		\$572,539	\$724,397
6683 REVENUE	Reserve Budget		
	Beginning Cash Balance	\$1,326,561	\$1,647,823
	Transfers In (From 6680)	\$320,000	\$104,062
	Other Revenues	\$1,262	\$0
Fund 6683 Reserve Budget		\$1,647,823	\$1,751,885
6683 EXPEND	Reserve Budget		
	Expenditures/Transfers Out	\$0	\$0
	Fund 6683 Reserve Budget		\$0
Ending Cash Balance		\$1,647,823	\$1,751,885
6685 REVENUE	Capital Reserve Budget		
	Beginning Cash Balance	\$1,672,603	\$582,103
	Other Revenues	\$5,000	\$0
Fund 6685 Capital Reserve Budget		\$1,677,603	\$582,103
6685 EXPEND	Capital Reserve Budget		
	Transfers to Expense Fund (6680)	\$750,000	\$500,000
	Transfers CR&R Fund (6681)	\$345,500	\$0
Fund 6685 Capital Reserve Budget		\$1,095,500	\$500,000
Ending Cash Balance		\$582,103	\$82,103

STAFFING PLANNING 2023-2028 PLAN "1.5 STATIONS"

PLAN "1.5 STATIONS"

AVERAGE 2023 BY RANK:

		Inflation		2023		2024		2025		2026		2027		2028		
				FTE	Cost	FTE	Cost	FTE	Cost	FTE	Cost	FTE	Cost	FTE	Cost	
Battalion Chief:	Career	\$179,627	5.0%	3.0	\$538,881	3.0	\$570,136	3.0	\$600,736	3.0	\$623,822	3.0	\$655,013	3.0	\$687,764	
Lieutenant:	Career	\$159,924	5.0%	6.0	\$959,544	6.0	\$1,015,198	6.0	\$1,069,685	6.0	\$1,110,792	6.0	\$1,166,332	6.0	\$1,224,648	
Firefighter-EMT:	Career	\$124,070	5.0%	9.0	\$1,116,630	9.0	\$1,181,395	9.0	\$1,244,802	9.0	\$1,292,639	9.0	\$1,357,271	9.0	\$1,425,134	
				Subtotal	\$2,615,055		\$2,766,728		\$2,915,224		\$3,027,253		\$3,178,616		\$3,337,546	
				Overtime @	5%	\$130,753		\$138,336		\$145,761		\$151,363		\$158,931		\$166,877
Battalion Chief:	Volunteer	\$12,103	4.5%	1.0	\$12,103	1.0	\$12,648		\$0		\$0		\$0		\$0	
Lieutenant:	Volunteer	\$4,758	4.5%	4.0	\$19,032	2.0	\$9,944	2.0	\$10,392	1.0	\$5,430		\$0		\$0	
Firefighter-EMT:	Volunteer	\$3,676	4.5%	40.0	\$147,040	30.0	\$115,243	25.0	\$100,357	25.0	\$104,873	25.0	\$109,592	25.0	\$114,524	
				Subtotal	\$178,175		\$137,834		\$110,749		\$110,303		\$109,592		\$114,524	

EXPENSE (6680):

	Indirect	Inflation																		
52210 Administrative		8.4%	\$	283,500		\$	307,314		\$	333,128		\$	361,111		\$	391,444		\$	424,326	
52211 Executive Personnel		4.5%	\$	620,986		\$	657,104		\$	686,674		\$	717,574		\$	749,865		\$	783,609	
52212 IR&R Personnel	6.0%	5.0%	\$	2,811,703		\$	3,046,782		\$	3,235,899		\$	3,360,251		\$	3,528,263		\$	3,704,677	
52213 Board Personnel		2.0%	\$	20,703		\$	25,390		\$	25,898		\$	26,416		\$	26,944		\$	27,483	
52220 Volunteer Personnel	36.9%	4.5%	\$	243,910		\$	188,695		\$	151,615		\$	151,005		\$	150,032		\$	156,784	
52230 Public Relations		3.0%	\$	12,200		\$	24,405		\$	25,137		\$	25,891		\$	26,668		\$	27,468	
52245 Training & Education		6.7%	\$	91,000		\$	97,097		\$	103,602		\$	110,544		\$	117,950		\$	125,853	
52246 Health & Safety		7.5%	\$	43,400		\$	46,655		\$	50,154		\$	53,916		\$	57,959		\$	62,306	
52250 Facilities		7.5%	\$	246,300		\$	264,773		\$	284,630		\$	305,978		\$	328,926		\$	353,596	
52260 Equipment		5.2%	\$	269,700		\$	283,724		\$	298,478		\$	313,999		\$	330,327		\$	347,504	
59700 CR&R Transfer			\$	350,000		\$	366,800		\$	384,406		\$	402,858		\$	422,195		\$	442,460	
59700 Reserve Transfer (New)			\$	320,000		\$	104,061		\$	89,391		\$	82,473		\$	99,341		\$	107,412	
Total:			\$	5,313,402	126.7%	\$	5,412,801	101.9%	\$	5,669,014	104.7%	\$	5,912,015	104.3%	\$	6,229,915	105.4%	\$	6,563,480	105.4%

REVENUE (6680):

CASH CARRY-OVER			\$	1,099,430		\$	492,810		\$	652,544		\$	418,195		\$	174,512		\$	(63,422)	
PROPERTY TAX REVENUES	(*106%)	LINKED	\$	3,920,282		\$	5,032,277		\$	5,319,608		\$	5,623,345		\$	5,944,425		\$	6,283,838	
OPERATING TRANSFERS IN			\$	750,000		\$	500,000		\$	72,500		\$	0		\$	0		\$	0	
ALL OTHER REVENUES	0.80%		\$	36,500		\$	40,258		\$	42,557		\$	44,987		\$	47,555		\$	50,271	
Total:			\$	5,806,212	109.8%	\$	6,065,345	104.5%	\$	6,087,209	100.4%	\$	6,086,527	100.0%	\$	6,166,493	101.3%	\$	6,270,686	101.7%
ENDING FUND BALANCE			\$	492,810		\$	652,544		\$	418,195		\$	174,512		\$	(63,422)		\$	(292,793)	
ESTIMATED TOTAL AS'D VAL:	LINKED		\$	3,254,388,549		\$	3,354,851,135		\$	3,571,822,484		\$	3,802,826,220		\$	4,048,769,871		\$	4,310,619,660	
ESTIMATED BASE LEVY RATE:			\$	1.205		\$	1.500		\$	1.489		\$	1.479		\$	1.468		\$	1.458	
ESTIMATED TOT LEVY RATE:			\$	1.20		\$	1.50		\$	1.49		\$	1.48		\$	1.47		\$	1.46	

BALLOT MEASURES:

Lid Rest (0.0%)

CR&R FUND (6681):

Beginning Balance:	\$	312,604	\$	572,539	\$	724,397	\$	219,714	\$	337,471	\$	565,483
Estimated Revenues:	\$	696,550	\$	372,348	\$	385,559	\$	404,067	\$	425,062	\$	448,028
Estimated Expenditures:	\$	436,615	\$	220,490	\$	890,242	\$	286,310	\$	197,050	\$	202,961
Ending Balance:	\$	572,539	\$	724,397	\$	219,714	\$	337,471	\$	565,483	\$	810,550

RESERVE FUND (6683):

Required Min Balance (33%):	\$	1,647,823	\$	1,751,884	\$	1,841,275	\$	1,923,749	\$	2,023,090	\$	2,130,501
Estimate Balance/Year:	\$	1,326,561	\$	1,647,823	\$	1,751,884	\$	1,841,275	\$	1,923,749	\$	2,023,090
Transfer to Balance:	\$	320,000	\$	104,061	\$	89,391	\$	82,473	\$	99,341	\$	107,412

CAPITAL RESERVE FUND (6685):

Beginning Balance:	\$	1,672,603	\$	577,103	\$	77,103	\$	4,603	\$	4,603	\$	4,603
Projected Transfer(s):	\$	(1,095,500)	\$	(500,000)	\$	(72,500)	\$	-	\$	-	\$	-
Ending Balance:	\$	577,103	\$	77,103	\$	4,603	\$	4,603	\$	4,603	\$	4,603

Transfer to 6680 \$750,000

Transfer to 6680 \$500,000

Transfer to 6680 \$72,500

Transfer to 6680 \$0

Transfer to 6680 \$0

Transfer to 6680 \$0

Transfer to 6683 \$0

Transfer to 6681 \$345,500

STAFFING PLANNING 2023-2028 PLAN "2 STATIONS"

PLAN "2 STATIONS"

AVERAGE 2023 BY RANK:

		Inflation		2023		2024		2025		2026		2027		2028	
				FTE	Cost	FTE	Cost	FTE	Cost	FTE	Cost	FTE	Cost	FTE	Cost
Battalion Chief:	Career	\$179,627	5.0%	3.0	\$538,881	3.0	\$570,136	3.0	\$600,736	3.0	\$623,822	3.0	\$655,013	3.0	\$687,764
Lieutenant:	Career	\$159,924	5.0%	6.0	\$959,544	6.0	\$1,015,198	9.0	\$1,604,528	10.0	\$1,851,320	10.0	\$1,943,886	10.0	\$2,041,081
Firefighter-EMT:	Career	\$124,070	5.0%	9.0	\$1,116,630	9.0	\$1,181,395	12.0	\$1,659,736	15.0	\$2,154,398	15.0	\$2,262,118	15.0	\$2,375,224
Subtotal					\$2,615,055		\$2,766,728		\$3,865,001		\$4,629,540		\$4,861,017		\$5,104,068
Overtime @ 5%					\$130,753		\$138,336		\$193,250		\$231,477		\$243,051		\$255,203
Battalion Chief:	Volunteer	\$12,103	4.5%	1.0	\$12,103	1.0	\$12,648		\$0	1.0	\$0		\$0		\$0
Lieutenant:	Volunteer	\$4,758	4.5%	4.0	\$19,032	2.0	\$9,944	2.0	\$10,392	1.0	\$5,430		\$0		\$0
Firefighter-EMT:	Volunteer	\$3,676	4.5%	40.0	\$147,040	30.0	\$115,243	25.0	\$100,357	25.0	\$104,873	25.0	\$109,592	25.0	\$114,524
Subtotal					\$178,175		\$137,834		\$110,749		\$110,303		\$109,592		\$114,524

EXPENSE (6680):

	Indirect	Inflation																		
52210 Administrative		8.4%	\$	283,500	\$	307,314	\$	333,128	\$	361,111	\$	391,444	\$	424,326						
52211 Executive Personnel		4.5%	\$	620,986	\$	657,104	\$	686,674	\$	717,574	\$	749,865	\$	783,609						
52212 IR&R Personnel	6.0%	5.0%	\$	2,811,703	\$	3,046,782	\$	4,290,151	\$	5,138,790	\$	5,395,729	\$	5,665,516						
52213 Board Personnel		2.0%	\$	20,703	\$	25,390	\$	25,898	\$	26,416	\$	26,944	\$	27,483						
52220 Volunteer Personnel	36.9%	4.5%	\$	243,910	\$	188,695	\$	151,615	\$	151,005	\$	150,032	\$	156,784						
52230 Public Relations		3.0%	\$	12,200	\$	24,405	\$	25,137	\$	25,891	\$	26,668	\$	27,468						
52245 Training & Education		6.7%	\$	91,000	\$	97,097	\$	103,602	\$	110,544	\$	117,950	\$	125,853						
52246 Health & Safety		7.5%	\$	43,400	\$	46,655	\$	50,154	\$	53,916	\$	57,959	\$	62,306						
52250 Facilities		7.5%	\$	246,300	\$	264,773	\$	284,630	\$	305,978	\$	328,926	\$	353,596						
52260 Equipment		5.2%	\$	269,700	\$	283,724	\$	298,478	\$	313,999	\$	330,327	\$	347,504						
59700 CR&R Transfer			\$	350,000	\$	366,800	\$	384,406	\$	402,858	\$	422,195	\$	442,460						
59700 Reserve Transfer (New)			\$	320,000	\$	104,062	\$	437,295	\$	321,488	\$	128,687	\$	138,225						
Total:			\$	5,313,402	126.7%	\$	5,412,801	101.9%	\$	7,071,169	130.6%	\$	7,929,569	112.1%	\$	8,126,727	102.5%	\$	8,555,132	105.3%

REVENUE (6680):

CASH CARRY-OVER			\$	1,099,430		\$492,810		\$652,543		\$877,902		\$584,836		\$530,638						
PROPERTY TAX REVENUES	("106%") ("101%")	LINKED	\$	3,920,282		\$5,032,277		\$5,319,608		\$5,623,345		\$5,944,425		\$6,283,838						
M&O LEVY REVENUES	(30% of BL)	35.0%				\$500,000		\$1,861,863		\$1,968,171		\$2,080,549		\$2,199,343						
OPERATING TRANSFERS IN			\$	750,000		\$500,000		\$72,500		\$0		\$0		\$0						
ALL OTHER REVENUES	0.80%		\$	36,500		\$40,258		\$42,557		\$44,987		\$47,555		\$50,271						
Total:			\$	5,806,212	109.8%	\$	6,065,345	104.5%	\$	7,949,071	131.1%	\$	8,514,405	107.1%	\$	8,657,366	101.7%	\$	9,064,091	104.7%
ENDING FUND BALANCE			\$	492,810		\$652,543		\$877,902		\$584,836		\$530,638		\$508,959						
ESTIMATED TOTAL AS'D VAL:	LINKED		\$	3,254,388,549		\$ 3,354,851,135		\$ 3,571,822,484		\$ 3,802,826,220		\$ 4,048,769,871		\$ 4,310,619,660						
ESTIMATED BASE LEVY RATE:			\$	1.205		\$ 1.500		\$ 1.489		\$ 1.479		\$ 1.468		\$ 1.458						
ESTIMATED M&O LEVY RATE:			\$			\$ 0.521		\$ 0.518		\$ 0.514		\$ 0.510		\$ 0.510						
ESTIMATED GO BOND L/R:			\$			\$		\$		\$		\$		\$						
ESTIMATED TOT LEVY RATE:			\$	1.20		\$ 1.50		\$ 2.01		\$ 2.00		\$ 1.98		\$ 1.97						
BALLOT MEASURES:			\$	Lid Rest (\$ Yr)		M&O (4 Yr)								M&O (4 Yr)						

CR&R FUND (6681):

Beginning Balance:	\$	312,604	\$	572,539	\$	724,397	\$	219,714	\$	337,471	\$	565,483
Estimated Revenues:	\$	696,550	\$	372,348	\$	385,559	\$	404,067	\$	425,062	\$	448,028
Estimated Expenditures:	\$	436,615	\$	220,490	\$	890,242	\$	286,310	\$	197,050	\$	202,961
Ending Balance:	\$	572,539	\$	724,397	\$	219,714	\$	337,471	\$	565,483	\$	810,550

RESERVE FUND (6683):

Required Min Balance (33%):	\$	1,647,823	\$	1,751,884	\$	2,189,179	\$	2,510,667	\$	2,639,353	\$	2,777,578
Estimate Balance/Year:	\$	1,326,561	\$	1,647,823	\$	1,751,884	\$	2,189,179	\$	2,510,667	\$	2,639,353
Transfer to Balance:	\$	320,000	\$	104,061	\$	437,295	\$	321,488	\$	128,687	\$	138,225

CAPITAL RESERVE FUND (6685):

Beginning Balance:	\$	1,672,603	\$	577,103	\$	77,103	\$	4,603	\$	4,603	\$	4,603
Projected Transfer(s):	\$	(1,095,500)	\$	(500,000)	\$	(72,500)	\$	-	\$	-	\$	-
Ending Balance:	\$	577,103	\$	77,103	\$	4,603	\$	4,603	\$	4,603	\$	4,603

Transfer to 6680 \$750,000

Transfer to 6680 \$500,000

Transfer to 6680 \$72,500

Transfer to 6680 \$0

Transfer to 6680 \$0

Transfer to 6680 \$0

Transfer to 6683 \$0

Transfer to 6681 \$345,500