

**DRAFT 2024 BUDGET OF JEFFERSON COUNTY FIRE PROTECTION DISTRICT NO. 2**

<b>FINANCIAL STATUS</b>	<b><u>GENERAL</u></b>	<b><u>EMS</u></b>	<b><u>CAPITAL</u></b>	<b><u>TOTAL</u></b>
<b>FUND BALANCE ON 12/31/2022</b>	\$447,054.30	\$517,893.79	\$1,885,553.48	<b>\$2,850,501.57</b>
<b>FUND BALANCE AS OF 10/31/2023</b>	\$821,723.74	\$801,916.11	\$1,967,210.79	<b>\$3,590,850.64</b>

**2024 BUDGET - REVENUE**

<b><u>ACCOUNT</u></b>	<b><u>GEN FUND</u></b>	<b><u>EMS FUND</u></b>	<b><u>CAPITAL FUND</u></b>	<b><u>2024 BUDGET TOTAL</u></b>	<b><u>PERCENT CHANGE</u></b>	<b><u>2023 BUDGET</u></b>	<b><u>2023 YTD</u></b>
Real & Personal Property Taxes	\$507,000.00	\$288,000.00		\$795,000.00		\$781,000.00	\$692,349.52
DNR PILT	\$10,000.00	\$4,000.00		\$14,000.00		\$14,000.00	\$0.00
Land Clearing Permits	\$3,000.00			\$3,000.00		\$3,000.00	\$1,320.00
Federal Grants				\$0.00			\$38,124.10
Ground Emg Med Trans (GEMT)		\$75,000.00		\$75,000.00		\$75,000.00	\$127,193.45
State Grants-DOH Trauma Grant		\$1,100.00		\$1,100.00		\$1,100.00	\$0.00
State Grants-L&I FIIRE				\$0.00		\$10,000.00	\$0.00
DNR Timber Trust 2	\$0.00	\$0.00		\$0.00		\$800.00	\$0.00
Timber Sale DNR-SPD	\$15,000.00	\$10,000.00		\$25,000.00			\$488,067.30
Timber Excise Tax (TAV)	\$8,100.00	\$9,200.00		\$17,300.00		\$13,500.00	\$26,481.63
Leasehold Excise Tax	\$2,900.00			\$2,900.00		\$2,500.00	\$2,222.11
Fire Control Services - DNR	\$1,200.00			\$1,200.00		\$500.00	\$66,074.25
Ambulance Services		\$100,000.00		\$100,000.00		\$100,000.00	\$120,753.65
Investment Interest	\$14,000.00	\$17,000.00	\$80,000.00	\$111,000.00		\$46,000.00	\$122,195.65
Interest on DNR Timber Leases	\$500.00			\$500.00		\$100.00	\$1,694.93
Rents & Leases-Short Term	\$2,400.00			\$2,400.00		\$2,400.00	\$2,000.00
Facility Lease-Long Term-Rose St	\$9,600.00			\$9,600.00		\$9,600.00	\$8,000.00
DNR Timber Leases							\$390.35
Misc. Revenues - Reimbursements	\$2,000.00			\$2,000.00			\$7,857.23
Insurance Recoveries	\$3,000.00			\$3,000.00		\$10,000.00	\$2,787.24
<b>TOTAL REVENUE</b>	<b>\$578,700.00</b>	<b>\$504,300.00</b>	<b>\$80,000.00</b>	<b>\$1,163,000.00</b>	8.7%	\$1,069,500.00	\$1,707,511.41
<i>Percent of Revenue Total</i>	49.8%	43.4%	6.9%				

## DRAFT 2024 BUDGET OF JEFFERSON COUNTY FIRE PROTECTION DISTRICT NO. 2

### 2024 BUDGET - EXPENSE

#### PERSONNEL

<u>POSITION</u>	<u>GEN FUND</u>	<u>EMS FUND</u>	<u>CAPITAL FUND</u>	<u>2024 BUDGET TOTAL</u>	<u>PERCENT CHANGE</u>	<u>2023 BUDGET</u>	<u>2023 YTD</u>
<b><u>COMMISSIONERS (3)</u></b>							
Commissioner Per Diem	\$3,533.00	\$3,533.00		\$7,066.00		\$5,760.00	\$2,816.00
Commissioner Payroll Taxes	\$312.00	\$312.00		\$624.00		\$450.00	\$255.92
<b>Total</b>				<b>\$7,690.00</b>	23.8%	\$6,210.00	\$3,071.92
<b><u>CHIEF (1)</u></b>							
Chief Pay	\$56,515.00	\$56,515.00		\$113,030.00		\$106,630.00	\$127,781.07
Chief Payroll Taxes	\$3,245.00	\$3,245.00		\$6,490.00		\$5,700.00	\$6,158.93
Chief Benefits	\$9,825.00	\$9,825.00		\$19,650.00		\$18,610.00	\$15,506.80
Chief Retirement/Disability	\$3,010.00	\$3,010.00		\$6,020.00		\$5,660.00	\$9,801.97
<b>Total</b>				<b>\$145,190.00</b>	6.3%	\$136,600.00	\$159,248.77
<u>DEPUTY CHIEF</u>						\$3,960.00	\$538.25
<b><u>OFFICERS (3)</u></b>							
Officer Pay	\$109,368.00	\$72,912.00		\$182,280.00		\$177,530.00	\$146,742.76
Officer Overtime Pay	\$33,180.00	\$22,120.00		\$55,300.00		\$28,690.00	\$32,161.70
Officer Payroll Taxes	\$15,270.00	\$10,180.00		\$25,450.00		\$23,720.00	\$22,561.84
Officer Benefits	\$24,726.00	\$16,484.00		\$41,210.00		\$36,450.00	\$28,594.90
Officer Retirement/Disability	\$7,578.00	\$5,052.00		\$12,630.00		\$10,930.00	\$9,262.70
<b>Total</b>				<b>\$316,870.00</b>	14.3%	\$277,320.00	\$239,323.90
<b><u>FIREFIGHTERS (3)</u></b>							
Firefighter Pay	\$97,512.00	\$65,008.00		\$162,520.00		\$103,400.00	\$80,446.15
Firefighter Overtime Pay	\$19,800.00	\$13,200.00		\$33,000.00		\$14,440.00	\$15,433.86
Firefighter Payroll Taxes	\$13,500.00	\$9,000.00		\$22,500.00		\$13,560.00	\$10,855.54
Firefighter Benefits	\$35,598.00	\$23,732.00		\$59,330.00		\$27,530.00	\$20,860.59
Firefighter Retirement/Disability	\$6,360.00	\$4,240.00		\$10,600.00		\$7,300.00	\$5,019.83
<b>Total</b>				<b>\$287,950.00</b>	73.2%	\$166,230.00	\$132,615.97

## DRAFT 2024 BUDGET OF JEFFERSON COUNTY FIRE PROTECTION DISTRICT NO. 2

### 2024 BUDGET - EXPENSE

#### PERSONNEL, *continued*

<u>POSITION</u>	<u>GEN FUND</u>	<u>EMS FUND</u>	<u>CAPITAL FUND</u>	<u>2024 BUDGET TOTAL</u>	<u>PERCENT CHANGE</u>	<u>2023 BUDGET</u>	<u>2023 YTD</u>
<b><u>DISTRICT SECRETARY (1)</u></b>							
District Secretary Pay	\$23,400.00	\$23,400.00		\$46,800.00		\$42,100.00	\$34,255.00
District Secretary Payroll Taxes	\$735.00	\$735.00		\$1,470.00		\$1,270.00	\$1,145.81
District Secretary Benefits	\$9,150.00	\$9,150.00		\$18,300.00		\$18,610.00	\$14,698.90
District Sec'y Retirement/Disability	\$1,490.00	\$1,490.00		\$2,980.00		\$4,380.00	\$3,460.61
<b>Total</b>				<b>\$69,550.00</b>	4.8%	\$66,360.00	\$53,560.32
<b><u>VOLUNTEERS</u></b>							
Volunteer Per Diem Stipend	\$2,160.00	\$1,440.00		\$3,600.00		\$31,350.00	\$13,099.50
Volunteer Per Diem Payroll Taxes	\$180.00	\$120.00		\$300.00		\$3,140.00	\$1,515.83
Volunteer Points Stipend	\$7,200.00	\$4,800.00		\$12,000.00		\$17,250.00	\$9,300.00
Volunteer Points Payroll Taxes	\$450.00	\$300.00		\$750.00		\$1,730.00	\$220.49
<b>Total</b>				<b>\$16,650.00</b>	-68.9%	\$53,470.00	\$24,135.82
<b><u>MISC PERSONNEL EXPENSE</u></b>							
BVFF	\$2,200.00			\$2,200.00		\$2,200.00	\$1,920.00
Insurance: Accident & Sickness	\$1,200.00			\$1,200.00		\$1,800.00	\$1,052.00
Insurance: AD&D	\$1,750.00	\$1,750.00		\$3,500.00			\$3,220.00
Uniforms	\$2,400.00	\$2,400.00		\$4,800.00		\$4,400.00	\$2,698.70
Volunteer Banquet	\$1,500.00	\$1,500.00		\$3,000.00		\$3,000.00	\$0.00
Employee Assistance Program	\$1,700.00	\$1,700.00		\$3,400.00		\$3,300.00	\$0.00
<b>Total</b>				<b>\$18,100.00</b>	23.1%	\$14,700.00	\$8,890.70
<b>TOTAL PERSONNEL</b>	<b>\$494,847.00</b>	<b>\$367,153.00</b>		<b>\$862,000.00</b>	18.9%	\$724,850.00	\$621,385.65
<i>Percent of Personnel Total</i>	<i>57.4%</i>	<i>42.6%</i>					

## DRAFT 2024 BUDGET OF JEFFERSON COUNTY FIRE PROTECTION DISTRICT NO. 2

### 2024 BUDGET - EXPENSE

#### SUPPLIES

<u>ACCOUNT</u>	<u>GEN FUND</u>	<u>EMS FUND</u>	<u>CAPITAL FUND</u>	<u>2024 BUDGET TOTAL</u>	<u>PERCENT CHANGE</u>	<u>2023 BUDGET</u>	<u>2023 YTD</u>
<b>Consumable Supplies</b>							
EMS Supplies		\$13,300.00		\$13,300.00		\$15,500.00	\$9,950.34
Fire Operations Supplies	\$2,500.00			\$2,500.00		\$2,500.00	\$1,708.72
Fire Prevention Supplies	\$1,000.00			\$1,000.00		\$1,000.00	\$1,804.69
CPR & CABS Training Supplies		\$1,500.00		\$1,500.00			
Batteries - Radio/Pager/Equip	\$1,000.00	\$1,000.00		\$2,000.00		\$2,000.00	\$82.61
Office Supplies	\$1,500.00	\$1,500.00		\$3,000.00		\$3,000.00	\$1,214.23
Station Supplies	\$1,000.00			\$1,000.00		\$1,000.00	\$654.18
Supplies NOC	\$500.00	\$500.00		\$1,000.00		\$1,000.00	\$1,348.43
<b>Total</b>				<b>\$25,300.00</b>	-2.7%	\$26,000.00	\$16,763.20
<b>Fuel Consumed</b>							
Fuel Consumed	\$12,600.00	\$12,600.00		\$25,200.00		\$25,400.00	\$11,468.88
<b>Total</b>				<b>\$25,200.00</b>		\$25,400.00	\$11,468.88
<b>Equipment &amp; Tools</b>							
Small Tools & Minor Equipment	\$1,550.00	\$1,550.00		\$3,100.00		\$2,000.00	\$1,866.77
Protective Clothing	\$10,000.00	\$2,000.00		\$12,000.00		\$12,000.00	\$3,962.50
Furniture/Fixtures	\$600.00	\$600.00		\$1,200.00		\$1,800.00	\$45.80
Computers	\$1,100.00	\$1,100.00		\$2,200.00		\$2,200.00	\$561.95
<b>Total</b>				<b>\$18,500.00</b>		\$18,000.00	\$6,437.02
<b>TOTAL SUPPLIES</b>	<b>\$33,350.00</b>	<b>\$35,650.00</b>		<b>\$69,000.00</b>	-0.6%	\$69,400.00	\$34,669.10
<i>Percent of Supplies Total</i>	48.3%	51.7%					

## DRAFT 2024 BUDGET OF JEFFERSON COUNTY FIRE PROTECTION DISTRICT NO. 2

### 2024 BUDGET - EXPENSE

#### SERVICES

<u>ACCOUNT</u>	<u>GEN FUND</u>	<u>EMS FUND</u>	<u>CAPITAL FUND</u>	<u>2024 BUDGET TOTAL</u>	<u>PERCENT CHANGE</u>	<u>2023 BUDGET</u>	<u>2023 YTD</u>
<b><u>Professional &amp; Training Services</u></b>							
Professional Services	\$1,500.00	\$11,500.00		\$13,000.00		\$13,000.00	\$9,354.75
Physicals/Background Checks	\$350.00	\$350.00		\$700.00		\$700.00	\$308.55
ALS Service		\$30,000.00		\$30,000.00		\$30,000.00	\$22,500.00
EMS Billing Services		\$6,100.00		\$6,100.00		\$5,000.00	\$4,510.75
Training	\$4,500.00	\$4,500.00		\$9,000.00		\$9,800.00	\$7,488.03
Conferences	\$2,000.00	\$1,500.00		\$3,500.00		\$3,500.00	\$1,079.27
<b>Total</b>				<b>\$62,300.00</b>		\$62,000.00	\$45,241.35
<b><u>Communications</u></b>							
Cellular Service	\$3,700.00	\$3,700.00		\$7,400.00		\$7,800.00	\$6,179.93
Internet	\$3,200.00	\$3,200.00		\$6,400.00		\$6,300.00	\$5,287.31
Telephone	\$1,850.00	\$1,850.00		\$3,700.00		\$3,500.00	\$3,084.10
Advertising	\$50.00	\$50.00		\$100.00		\$100.00	\$34.70
Website	\$950.00	\$950.00		\$1,900.00		\$500.00	\$965.87
Postage	\$500.00	\$500.00		\$1,000.00			\$668.31
Communications NOC	\$1,050.00	\$1,050.00		\$2,100.00		\$2,800.00	\$1,963.80
Printing	\$900.00	\$900.00		\$1,800.00		\$1,700.00	\$1,633.86
<b>Total</b>				<b>\$24,400.00</b>		\$22,700.00	\$19,817.88
<b><u>Travel</u></b>							
Travel	\$75.00	\$75.00		\$150.00		\$150.00	\$68.31
Mobilization Travel - Reimbursed	\$1,200.00			\$1,200.00			\$2,176.35
<b>Total</b>				<b>\$1,350.00</b>		\$150.00	\$2,244.66

## DRAFT 2024 BUDGET OF JEFFERSON COUNTY FIRE PROTECTION DISTRICT NO. 2

### 2024 BUDGET - EXPENSE

#### SERVICES, *continued*

<u>ACCOUNT</u>	<u>GEN FUND</u>	<u>EMS FUND</u>	<u>CAPITAL FUND</u>	<u>2024 BUDGET TOTAL</u>	<u>PERCENT CHANGE</u>	<u>2023 BUDGET</u>	<u>2023 YTD</u>
<b><u>Govt Permit/License/Operating Fees</u></b>							
Dispatch Fees	\$10,500.00	\$10,500.00		\$21,000.00		\$20,000.00	\$14,257.41
Ambulance Transport Fees		\$3,000.00		\$3,000.00		\$2,600.00	\$2,485.44
Govt Permits/Licenses/Fees	\$300.00			\$300.00		\$300.00	\$197.88
Election	\$7,200.00	\$1,200.00		\$8,400.00		\$8,400.00	\$0.00
State Audit	\$3,750.00	\$3,750.00		\$7,500.00		\$7,500.00	\$0.00
<b>Total</b>				<b>\$40,200.00</b>		\$38,800.00	\$16,940.73
<b><u>Rentals &amp; Leases</u></b>							
Printer Lease	\$330.00	\$330.00		\$660.00		\$660.00	\$544.40
<b>Total</b>				<b>\$660.00</b>		\$660.00	\$544.40
<b><u>Insurance</u></b>							
Insurance	\$14,500.00	\$14,500.00		\$29,000.00		\$29,000.00	\$18,807.00
<b>Total</b>				<b>\$29,000.00</b>		\$29,000.00	\$18,807.00
<b><u>Utilities</u></b>							
Electricity	\$7,000.00	\$7,000.00		\$14,000.00		\$12,000.00	\$10,471.35
Garbage	\$395.00	\$395.00		\$790.00		\$700.00	\$539.99
Oil Heating	\$4,950.00	\$4,950.00		\$9,900.00		\$13,500.00	\$4,593.67
Propane	\$4,125.00	\$4,125.00		\$8,250.00		\$9,000.00	\$5,843.69
Water	\$1,200.00	\$1,200.00		\$2,400.00		\$2,050.00	\$1,936.13
Rest Room Service (Station 22)	\$675.00	\$675.00		\$1,350.00		\$1,300.00	\$1,166.43
<b>Total</b>				<b>\$36,690.00</b>		\$38,550.00	\$24,551.26

## DRAFT 2024 BUDGET OF JEFFERSON COUNTY FIRE PROTECTION DISTRICT NO. 2

### 2024 BUDGET - EXPENSE

#### SERVICES, *continued*

<u>ACCOUNT</u>	<u>GEN FUND</u>	<u>EMS FUND</u>	<u>CAPITAL FUND</u>	<u>2024 BUDGET TOTAL</u>	<u>PERCENT CHANGE</u>	<u>2023 BUDGET</u>	<u>2023 YTD</u>
<b>Repairs &amp; Maintenance</b>							
Hose Testing	\$3,500.00			\$3,500.00		\$3,500.00	\$0.00
Ladder Testing	\$500.00			\$500.00		\$500.00	\$0.00
Pump Testing	\$1,200.00			\$1,200.00		\$1,200.00	\$0.00
SCBA Repair/Maint	\$5,800.00			\$5,800.00		\$1,800.00	\$5,628.21
Aid Cars		\$7,000.00		\$7,000.00		\$5,000.00	\$7,014.54
Apparatus	\$8,000.00			\$8,000.00		\$7,000.00	\$7,263.13
Equipment	\$1,400.00	\$5,500.00		\$6,900.00		\$5,000.00	\$921.65
Office Equipment	\$800.00	\$800.00		\$1,600.00		\$2,600.00	\$97.07
Plant	\$6,000.00	\$4,000.00		\$10,000.00		\$8,200.00	\$12,600.68
Rental (80 Rose St)	\$2,400.00			\$2,400.00		\$2,500.00	\$1,634.52
<b>Total</b>				<b>\$46,900.00</b>		<b>\$37,300.00</b>	<b>\$35,159.80</b>
<b>Services NOC</b>							
Dues/Subscriptions/Memberships	\$1,700.00	\$1,700.00		\$3,400.00		\$2,300.00	\$761.24
Software Fees (SAS Fees)	\$12,050.00	\$12,050.00		\$24,100.00		\$16,600.00	\$17,176.60
Investment Exp	\$0.00	\$0.00	\$0.00	\$0.00		\$900.00	\$0.00
<b>Total</b>				<b>\$27,500.00</b>		<b>\$19,800.00</b>	<b>\$17,937.84</b>
<b>TOTAL SERVICES</b>	<b>\$120,100.00</b>	<b>\$148,900.00</b>	<b>\$0.00</b>	<b>\$269,000.00</b>	<b>8.0%</b>	<b>\$248,960.00</b>	<b>\$181,244.92</b>
<i>Percent of Services Total</i>	<i>44.6%</i>	<i>55.4%</i>	<i>0.0%</i>				

## DRAFT 2024 BUDGET OF JEFFERSON COUNTY FIRE PROTECTION DISTRICT NO. 2

### 2024 BUDGET - CAPITAL PROJECTS

#### CAPITAL

<u>ACCOUNT</u>	<u>GEN FUND</u>	<u>EMS FUND</u>	<u>CAPITAL FUND</u>	<u>2024 BUDGET TOTAL</u>	<u>2023 BUDGET</u>	<u>2023 YTD</u>
<b>Capital</b>						
Buildings/Structures over \$5K				\$0.00	\$35,000.00	\$100,834.35
Equipment/Machinery over \$5K		\$23,000.00		\$23,000.00	\$22,200.00	\$35,331.61
Wildland PPE/Equip over \$5K				\$0.00	\$10,000.00	
<b>Total</b>				<b>\$23,000.00</b>	\$67,200.00	\$136,165.96
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<b>TOTAL CAPITAL PROJECTS</b>	\$0.00	\$23,000.00		<b>\$23,000.00</b>	\$67,200.00	\$136,165.96

#### 2023 BUDGET - SUMMARY

<u>BUDGET CATEGORY</u>	<u>GEN FUND</u>	<u>EMS FUND</u>	<u>CAPITAL FUND</u>	<u>2024 BUDGET TOTAL</u>	<u>2023 BUDGET</u>	<u>2023 YTD</u>
TOTAL REVENUE	\$578,700.00	\$504,300.00	\$80,000.00	<b>\$1,163,000.00</b>	\$1,069,500.00	\$1,707,511.41
TOTAL EXPENSES	\$648,297.00	\$574,703.00	\$0.00	<b>\$1,223,000.00</b>	\$1,110,410.00	\$973,465.63
<b>BUDGET SURPLUS (DEFICIT)</b>	(\$69,597.00)	(\$70,403.00)	\$80,000.00	<b>(\$60,000.00)</b>	(\$40,910.00)	\$734,045.78