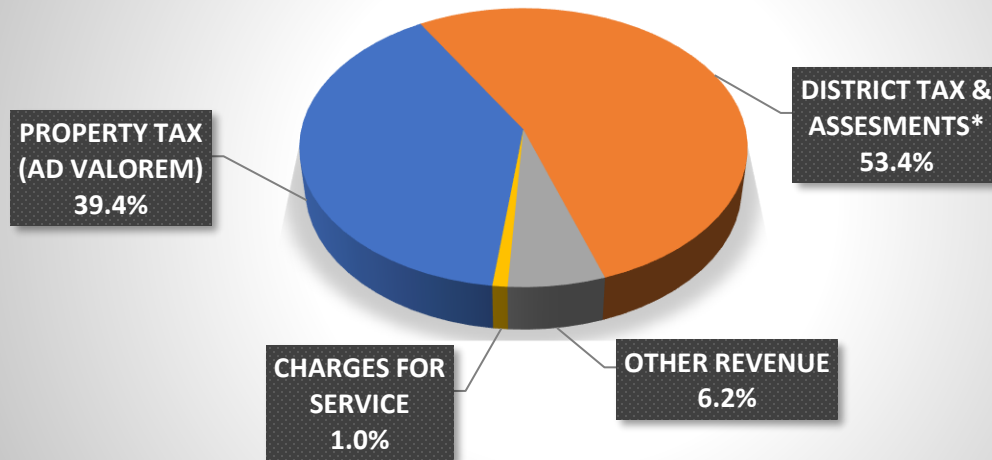




## FISCAL YEAR 2023/24 Mid-Year Budget Adjustment

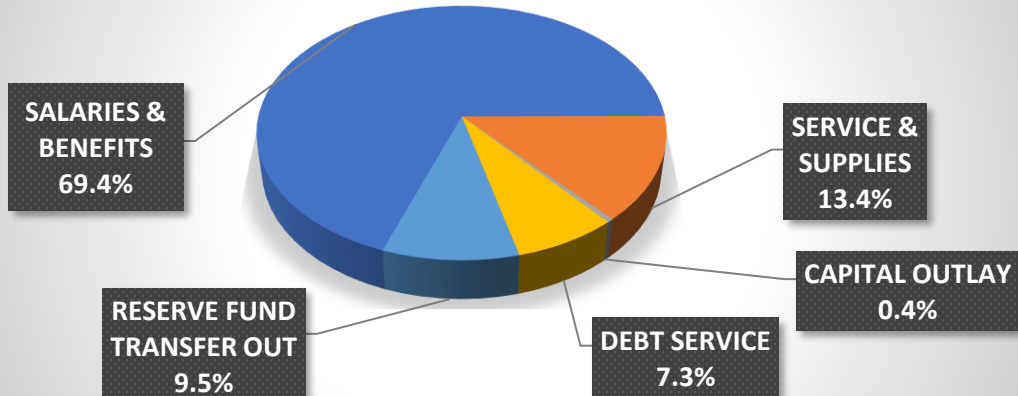
<b>REVENUES</b>	<b>\$6,972,000</b>
PROPERTY TAX (AD VALOREM)	\$2,749,000
DISTRICT TAX & ASSESSMENTS*	\$3,724,000
OTHER REVENUE	\$432,000
CHARGES FOR SERVICE	\$67,000
<i>* amount reflect 2% reduction of total assessments to account for non-paying properties</i>	

### Projected Revenues



<b>EXPENDITURES</b>	<b>\$6,937,000</b>
SALARIES & BENEFITS	\$4,812,000
SERVICE & SUPPLIES	\$929,000
CAPITAL OUTLAY	\$31,000
DEBT SERVICE	\$503,000
RESERVE FUND TRANSFER OUT	\$662,000
Surplus (Deficit)	\$35,000

### Projected Expenditures



Revenue Sources	General Operating Fund	2006 Benefit Assessment <sup>(1)</sup>	2020 Special Tax <sup>(2)</sup>	Fire Prevention Bureau	Assistance By Hire	TOTAL
Tax Revenue	\$2,690,000	-	-	\$77,000	-	\$2,767,000
District Assessment & Tax	-	\$1,434,000	\$2,290,000	-	-	\$3,724,000
Interest	\$195,000	-	-	-	-	\$195,000
Intergovernmental	\$195,000	-	-	-	-	\$195,000
Charges for Service	\$10,000	-	-	\$57,000	-	\$67,000
Other Revenue	-\$94,000	-	-	-	\$118,000	\$24,000
<b>Total Revenue</b>	<b>\$2,996,000</b>	<b>\$1,434,000</b>	<b>\$2,290,000</b>	<b>\$134,000</b>	<b>\$118,000</b>	<b>\$6,972,000</b>
<b>Expenditures and Appropriations</b>						
Personnel	\$2,584,000	\$1,079,000	\$948,000	\$125,000	\$76,000	\$4,812,000
Services & Supplies	\$306,000	\$307,000	\$307,000	\$9,000	-	\$929,000
Debt Service	\$129,000	\$129,000	\$244,000	-	-	\$503,000
Capital Expense	\$31,000	-	-	-	-	\$31,000
Reserve Fund Transfers Out			\$662,000	-	-	\$662,000
<b>Total Expenditures</b>	<b>\$3,050,000</b>	<b>\$1,515,000</b>	<b>\$2,161,000</b>	<b>\$134,000</b>	<b>\$76,000</b>	<b>\$6,937,000</b>
<b>Fund Balance</b>	<b>(\$54,000)</b>	<b>(\$81,000)</b>	\$129,000	\$0	\$42,000	<b>\$35,000</b>
						<b>Surplus / (Deficit)</b>
						<b>\$35,000</b>
<b>Operating Fund Balance needed on July 1, 2023</b>			<b>\$4,044,271</b>	<b>Fund Balances - Beginning</b>		<b>\$4,159,446</b>
				<b>Fund Balances - Ending</b>		<b>\$4,194,446</b>
<i>Footnote #1 - The Benefit Assessment funds 1 Chief officer, 3 Fire Captains, 3 Engineers, 1/3 of the operations, 1/3 UAL refinance</i>						
<i>Footnote #2 - The 2020 Special Tax funds 1 Chief officer, 3 Fire Captains, 3 Engineers, 1/3 of the operations, 1/3 UAL refinance, &amp; Fire engine loan</i>						
Budgeted Position Allocation						
	Admin	Suppression	Prevention	Logistics	<b>TOTAL</b>	
Full Time Positions	3.84	18.5	1	-	<b>23.34</b>	
Part-time Positions	-	-	2	-	<b>2</b>	
Volunteer Positions	-	-	-	10	<b>10</b>	

## Chart of Accounts

	FYE 22-23	Approved FY 23-24	Proposed Mid Year Adjustment	Change
<b>REVENUE</b>				
TAX REVENUE	\$ 6,462,000	\$ 6,444,000	\$ 6,491,000	\$47,000.00
USE OF MONEY & PROPERTY	\$ 75,000	\$ 195,000	\$ 195,000	\$0.00
INTERGOVERNMENTAL	\$ 90,000	\$ 48,000	\$ 195,188	\$147,188.49
CHARGES FOR SERVICES	\$ 84,199	\$ 67,000	\$ 67,000	\$0.00
MISCELLANEOUS REVENUES	\$ 46,606	\$ 700	\$ (6,894)	-\$7,594.00
OTHER FINANCING SOURCES	\$ 162,229	\$ -	\$ 31,000	\$31,000.00
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 6,920,000</b>	<b>\$ 6,755,000</b>	<b>\$ 6,972,000</b>	<b>\$217,000.00</b>
<b>EXPENSES</b>				
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>				
5010 · SALARIES AND WAGES	\$2,316,000	\$2,726,000	\$2,850,000	\$124,000
5020 · RETIREMENT	\$750,000	\$834,000	\$866,000	\$32,000
5030-GROUP INSURANCE	\$853,949	\$987,500	\$981,500	-\$6,000
5035 · WORKER'S COMPENSATION	\$90,000	\$108,000	\$114,000	6000
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>\$4,010,000</b>	<b>\$4,656,000</b>	<b>\$4,812,000</b>	<b>\$156,000</b>
<b>SERVICE &amp; SUPPLIES</b>				
5050 · CLOTHING & PERSONAL SUPPLIES	\$29,000	\$41,000	\$42,000	\$1,000
5060 · COMMUNICATIONS	\$27,000	\$29,000	\$33,000	\$4,000
5080 · FOOD	\$1,000	\$2,000	\$2,000	\$0
5090 · HOUSEHOLD EXPENSE	\$14,000	\$15,000	\$15,000	\$0
5100 · LIABILITY INSURANCE	\$44,000	\$52,000	\$52,000	0
5120 · MAINTENANCE-EQUIPMENT	\$141,000	\$116,600	\$135,600	\$19,000
5121 · MAINTENANCE-ELECTRONICS	\$5,000	\$3,500	\$3,500	\$0
5130 · MAINTENANCE-STRUCTURE	\$49,000	\$62,000	\$62,000	\$0
5140 · MEDICAL SUPPLIES	\$3,000	\$6,500	\$6,500	\$0
5150 · MEMBERSHIPS	\$2,000	\$3,000	\$3,000	\$0
5160 · MISCELLANEOUS EXPENSE	\$522	\$1,000	\$2,500	1500
5170 · OFFICE EXPENSE	\$19,984	\$23,100	\$23,700	\$600
5180 · PROFESSIONAL & SPECIAL SERVICES	\$135,000	\$131,400	\$132,400	\$1,000
5190 · PUBLICATIONS & LEGAL NOTICES	\$1,000	\$1,000	\$1,000	\$0
5200 · RENTS & LEASES-EQUIPMENT	\$7,000	\$8,300	\$8,300	\$0
5210 · RENT & LEASES - STRUCTURES	\$120,000	\$120,000	\$120,000	\$0
5230 · SPECIAL DISTRICT EXPENSE	\$94,000	\$129,000	\$130,000	\$1,000
5250 · TRANSPORTATION & TRAVEL	\$69,000	\$94,000	\$94,000	\$0
5260 · UTILITIES	\$41,000	\$42,100	\$42,100	\$0
5370 · MINOR EQUIPMENT PURCHASE	\$14,000	\$17,500	\$20,500	\$3,000
<b>TOTAL SERVICE &amp; SUPPLIES</b>	<b>\$817,000</b>	<b>\$898,000</b>	<b>\$929,000</b>	<b>\$31,000</b>
<b>OTHER EXPENDITURES</b>				
CAPITAL EXPENSE	\$150,000	\$0	\$31,000	\$31,000
DEBT SERVICE	\$503,000	\$503,000	\$503,000	
RESERVE FUND TRANSFERS - OUT	\$662,000	\$662,000	\$662,000	
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$1,315,000</b>	<b>\$1,165,000</b>	<b>\$1,196,000</b>	<b>\$31,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$6,142,000</b>	<b>\$6,719,000</b>	<b>\$6,937,000</b>	<b>\$218,000</b>
<b>Budget Surplus / (deficit)</b>	<b>(\$6,142,000)</b>	<b>(\$6,719,000)</b>	<b>\$ 35,000</b>	<b>\$6,754,000</b>