

# UNIFIED FIRE AUTHORITY

Tentative Budget  
2024/25 Fiscal Year





# UNIFIED FIRE AUTHORITY

TO: UFA Board of Directors  
FROM: Dominic Burchett, Fire Chief/CEO  
SUBJECT: Fiscal Year 24/25 Budget Message  
DATE: May 21, 2024

I am pleased to present the Fiscal Year 2024/2025 proposed budget for Unified Fire Authority (UFA). This budget has been prepared in accordance with the Fiscal Procedures for Interlocal Entities section of the Interlocal Cooperation Act (UCA 11-13, Part 5). Pursuant to UFA's Interlocal Agreement, it is intended to serve as a financial plan, policy document, communication device, and operations guide. This document tells the story of how the UFA is using the public's money to save lives, protect property, and strengthen community relationships. The following proposed budget is structurally balanced for each fund, with projected fund balances at or above the minimum reserve required by state law and UFA policy.

## Budget Development

This budget focuses on UFA providing quality service, value, and full engagement in the communities it serves. We are your local Fire Department. To provide this value, all UFA Divisions have scrutinized their budget to provide essential services to the community. This budget proposes an average Member Fee increase of 5.5% to meet the adopted goals and initiatives of the Strategic Plan and the recommendations from the Benefits and Compensation Committee.

This has been a challenging year with continued inflationary costs and higher than average sworn market increases. As a result, the priorities during budget preparation were to keep staff (both sworn and civilian) within market, address inflationary costs, and the addition of a few critical operational needs. Many of the Divisional requests for increased funding for this year were not included to allow a sharp focus on these key areas.

On March 28, 2024, the Benefits and Compensation Committee received and accepted the staff's recommendation to include a 3% COLA for all employees based on the CPI of 4.3% from December 2022 to December 2023. The COLA increase will be provided to all employees effective July 1, 2024, and will be considered part of the employee's base wage for comparison in the market. The impact on the budget for this COLA is a 2.79% member fee increase or \$1.87 million.

Sworn employees did not hold their position in the market as well as they had in previous years. In general, this was due to larger than normal wage increases across the Salt Lake Valley in response to the record CPI over recent years. Overall, the market adjustment averaged 5.65% for all ranks to keep all sworn positions in the "Top 3" of market. The impact on the budget with

that adjustment would have resulted in a 4.47% member fee increase or \$3.01 million. Therefore, the recommendation from the Benefits and Compensation Committee was to target 3% below “Top 3” for all sworn positions. This approach reduced the average market adjustment to 2.65% across ranks resulting in a 2.09% member fee increase or \$1.40 million. Combined with the 3% COLA, this should bring sworn positions into or close to the “Top 3” for the upcoming year.

All 75 civilian employee positions were evaluated for comparison to the average market for each position. There are currently 26 positions that were outside of the midpoint and require a market adjustment. These positions will receive either a 3% or a 6% increase depending on where they are compared to the market. The total cost for all 26 positions will be \$80,000 or a .12% member fee increase.

UFA received a 5.37% increase to the health insurance renewal rate from SelectHealth. The total increase for UFA in FY24/25 is \$281,000. Part of the renewal rate is an additional benefit for mental health resources. Employees will no longer have a co-pay for mental health visits, removing even more barriers when seeking mental health care.

Ambulance revenue is projected to come in 8.18% higher than last year’s budget. This is largely due to increased transports, and changes to the billing rates set by the State of Utah Bureau of EMS. The projected additional revenue is \$900,000.

UFA will also see a reduction in costs from the Utah Retirement System (URS). Most of the cost savings come from the Tier 1 firefighter retirement plan, resulting in \$405,000 in savings.

Lastly, UFA is also realizing a higher-than-expected revenue from interest income because of rising interest rates. The additional amount from interest income is anticipated to be \$200,000.

## Adopted General Fund Budget for FY24/25

The proposed average increase to the overall member fee for FY24/25 is 5.5%, resulting in a revenue source of \$70.9 million. With ambulance revenue and other revenue sources (permit fees, interest income, grants, reimbursements, and use of fund balance) the total revenue projected for FY24/25 is \$91.2 million.

Personnel costs account for \$74.3 million, which is 81.5% of the total budget, whereas non-personnel expenditures are \$12.6 million or 13.8%.

The proposed transfer to the Capital Fund is \$4.28 million, which is 4.7% of the total budget and will be used for the outstanding loan payments. There are currently three outstanding and rotating loans that were executed in FY's 18/19, 21/22 and 22/23.

A portion of the anticipated under expend each year is returned to the members as a discount to the member fee. This tool allows Division Leaders to reinforce the importance of managing budget line items appropriately and not have a “spend down” mentality; staff purchases what was approved and leaves the remaining amount to fund balance. With a projected beginning fund balance of \$11.6 million, this, once again, leaves approximately \$2.3 million to be returned as member fee credit for FY24/25.

The remaining fund balance will be used to maintain an ending fund balance of 8.5% while the remainder is transferred to the Capital Fund for planned cash purchases identified in the FY24/25 Capital Plan. This fiscal year, the amount for cash purchases is \$1.32 million.

The remaining balance, totaling \$47,954, transferred to the Capital Fund, will bolster the ending fund for future lease payments. It will also help meet the targeted Capital Replacement Fund ending fund balance approved by the Board.

This year, there is a proposed use of \$372,703 of fund balance for "one-time" purchases. One-time purchases are items that do not categorically fit into operating budgets or capital replacement and allow staff to accomplish one-time projects without impacting the overall member fee. This year the one-time purchases include extended warranties for Zoll heart monitors and computer devices used for patient care reports, search and rescue breathing hose replacement for the Heavy-Rescue Program, Rescue Task Force kit replacements, and Mass Casualty Incident trauma kits.

The chart below provides an overview of the General Fund for FY24/25.

<b>AVAILABLE REVENUE</b>	
Member Fee: 5.50% increase	70,858,426
Ambulance Revenue: 8.18% increase	11,900,000
Other Revenue: 2.16% decrease	6,095,416
Under Expend from Previous Fiscal Year	2,355,409
<b>Total Available Revenue</b>	<b>91,209,251</b>
<b>EXPENDITURES</b>	
Total Personnel: 4.88% Increase	74,313,534
Total Non-Personnel: 3.97% Increase	12,087,729
Transfer to Capital Fund: 7.54% Increase	4,279,385
Warehouse Loan, Capital Outlay, Net Transfers	528,603
<b>Total Expenditures</b>	<b>91,209,251</b>
<b>FUND BALANCE</b>	
Beginning Fund Balance	11,600,000
Under Expend from FY23/24 Returned to Members	2,355,409
One-Time Use of Fund Balance	372,703
8.5% Ending Fund Balance	7,552,577
<b>Available Fund Balance - Transfer to Capital Fund for Cash Purchases</b>	<b>1,319,311</b>

## Key Budget Impacts for FY24/25

Staff has identified several key items impacting this year's budget. The table below represents many of the adjustments in the FY24/25 budget. Inflationary increases are seen in nearly all Division budgets; however, each Division Leader has scrutinized their individual budgets and highlighted cuts and cost saving measures in their narrative. A stress test was also conducted by all Division Leaders, resulting in \$249,553 of cost savings.

DESCRIPTION	DEMAND ON MEMBER FEE	% INCREASE (DECREASE)
Increased Ambulance Revenue	(\$900,000)	-1.34%
URS Rate Decrease	(\$405,000)	-0.60%
Stress Test Cuts	(\$249,553)	-0.30%
Increased Interest Income	(\$200,000)	-0.30%
Technology Transition	(\$129,094)	-0.17%
COLA: 3% for All Employees	\$1,873,200	2.79%
Market Adjustments for Sworn and Civilian	\$1,482,398	2.21%
Health Insurance: 5.37% renewal rate	\$281,228	0.42%
New Ambulance: Starting January 2025 (8 FTE's)	\$350,890	0.52%
Mechanic: Offset by reducing vendor repairs	\$54,003	0.08%
Operations Administrative Assistant: Offset by reducing overtime	\$15,582	0.02%
Behavioral Health External Clinicians	\$105,000	0.16%
Part-time Behavioral Health Program Manager	\$29,737	0.04%
Backfill for 2nd Recruit Academy	\$149,912	0.22%
Non-personnel Costs for 2nd Recruit Academy	\$50,000	0.07%
Capital Fund Transfer: To prepare for 25/26 lease	\$300,000	0.45%
Liability Insurance Increases	\$165,000	0.25%
Fuels Crew	\$55,003	0.08%
Fire Training Facility Feasibility Study	\$41,500	0.06%

## Canyon Contribution for FY24/25

Salt Lake County (SLCo) has provided funding to UFA as far back as 2008 to help cover the costs for service in designated "recreation areas". Today, the recreation areas are identified by Salt Lake County Council Resolution as all the unincorporated areas in UFA's service area. This includes Emigration Canyon, Parley's Canyon, Millcreek Canyon, Big Cottonwood Canyon and Little Cottonwood Canyon on the East side of the valley, as well as Yellow Fork and Butterfield Canyons on the West side (excluding all incorporated areas).

This funding has been provided, as allowed by Utah State Statute, with the idea that the recreation areas are a regional asset and a benefit to all who enjoy the canyons for recreational use. The calls generated for service in these areas are largely from residents and visitors who live outside the limits of the recreation area. The cost to provide service in the recreation areas does not match the revenue collected from the small number of residents in the unincorporated areas.

UFA staff worked collaboratively with representatives from UFSA, the Town of Brighton, SLCo Council and the SLCo Mayor's Office over the last twelve months to determine the new recreation area boundaries. This change allows UFA to request funding from the SLCo Council annually in a more sustainable and consistent manner without impacting service delivery to the unincorporated areas.

## Adopted FTE Changes for FY24/25

The proposed change to our current full-time equivalent (FTE) for FY24/25 is nine total FTE's. Ten new allocations are being proposed but are offset by a reduction of one current full-time position to part-time status (municipal emergency planner). Eight of these positions are new Firefighters/Paramedics to staff an additional ambulance in Kearns. Currently, UFA has an operational gap on the west side of Kearns, and we are relying on West Jordan and West Valley Fire Departments to respond in these areas. Adding an ambulance will enhance our ability to handle calls in our service area and will also generate revenue from ambulance transports. If approved, these positions will not be funded until January 1, 2025, to allow time to hire and train the additional Firefighters/Paramedics.

Another proposed FTE is an additional mechanic. Currently, UFA has four full-time mechanics who maintain and repair all 360 of our heavy and light fleet vehicles. The four mechanics do not have the bandwidth to keep up with fleet repairs and preventative maintenance. Adding an additional mechanic will provide an opportunity to rely less on vendor repairs and become more proactive with fleet maintenance.

The final proposed FTE is an administrative support position for the Operations Chief. Adding administrative support will allow the Operations Chief to reorganize direct reports to provide more oversight for the Special Operations programs. The programs have been historically managed by the Division Chief over Urban Search and Rescue (UTTF-1). Using the wages that were being used to compensate the Division Chief to manage the Special Ops programs, and some overtime savings, this position will only require \$15,582 of additional funding.

## Capital Replacement Fund for FY24/25

The Capital Replacement Plan identifies all apparatus and equipment, its current cost, estimated life span, and the anticipated date of replacement the next 10 –15 years. Most of the purchases in the plan are accomplished through three rotating leases, but some purchases are required to use the cash available in the fund, as their life span is less than the lease period. In FY22/23, UFA added a six-year lease option to capture items in the plan that do not have a life span matching the nine-year lease term. This approach has helped distribute costs over several years and reduce the reliance on cash.

Beginning in FY21/22, lease payments were transferred to the Capital Replacement Fund and funded by a transfer from the General Fund. For FY24/25, the proposed transfer to the Capital Fund for debt service is increasing by \$300,000.

A fund balance target of 75% of the current lease payments was set by the UFA Finance Committee in FY22/23. The intent is to maintain the health of the Capital Fund, to help smooth out future member fee increases as new loans are executed, and for future planned cash purchases. The targeted amount for the Capital Replacement ending fund at 75% is \$2.7 million. In FY25/26 one of the smaller rotating leases will roll off and need to be replaced with a much larger debt service payment. Planning ahead for that new cost will require additional funding towards the capital replacement plan ending fund balance.

Additional revenue contributing to the Capital Replacement Fund is realized from the sale of surplus equipment, billing for apparatus during EMAC deployments, and annual transfers of the General Fund ending fund balance when exceeding normal under expend and the dedicated 8.5% fund balance.

The chart below provides an overall snapshot of the Capital Fund for FY24/25.

<b>FUNDING SOURCES</b>	
Beginning Fund Balance	\$ 3,586,000
Contributions from General Fund (debt service and fund balance)	4,279,385
Sale of surplus apparatus	200,000
Interest income	50,000
Transfer of fund balance for approved cash purchases	1,319,311
<b>Total</b>	<b>\$ 9,434,696</b>
<b>FUNDING USES</b>	
FY18/19 lease payment	\$ 812,495
FY21/22 lease payment	1,583,544
FY22/23 lease payment	1,211,484
Cash Purchases	1,271,357
<b>Total</b>	<b>\$ 4,878,880</b>
<b>Ending Fund Balance</b>	<b>\$ 4,555,815</b>

All purchases from the Capital Fund for FY24/25 are cash purchases, meaning that the needed equipment has a lifespan that is less than six years. These purchases are identified in the chart below.

EQUIPMENT	COST
Fire Training Prop Repair/Replacement	\$300,000
Fleet Mechanic Vehicle	\$162,000
Firewall - 3-year License	\$147,839
Station Alerting 101/104/106/123/124	\$147,393
Turnouts - Clean for Dirty Exchange Program X30	\$135,150
Control Substance Safes	\$131,800
Vehicle Column Lifts X4	\$63,640
Zoll Lead Cables	\$44,105
Network Devices X8	\$31,200
Servers X3	\$30,000
Storage Devices X3	\$30,000
Zoll Bags	\$19,230
ECC Upstairs Switch	\$15,000
APC Uninterruptable Power Sources for Stations	\$14,000
<b>TOTAL</b>	<b>\$1,271,357</b>



## FY24/25 Member Fee

With the proposed 5.5% overall average increase to the Member Fee, the following chart displays the breakdown for each of the five members.

	COTTONWOOD HEIGHTS	HOLLADAY	HERRIMAN	RIVERTON	UFSA	TOTAL
Number of stations with "first due"	3.00	4.00	3.00	3.00	21.00	
Proportional # of stations	1.70	1.03	1.84	2.10	17.33	24.00
Percent of total member fee	6.69%	4.33%	7.81%	8.93%	72.23%	100.00%
Member Fee for FY24/25	\$4,742,016	\$3,071,616	\$5,533,776	\$6,328,955	\$51,182,064	\$70,858,426
Percent Increase from FY23/24	5.44%	6.74%	5.15%	5.96%	5.41%	5.50%
Cost Increase from FY23/24	\$244,448	\$194,037	\$270,877	\$355,894	\$2,628,786	\$3,694,041

The member fee for each of the five UFA members is dependent on the number of stations and the staffing level of the heavy apparatus assigned to those stations (3 or 4-person). When "first due" areas overlap between members, the percentage of emergency incidents within the member's portion of the first due area, over a three-year period, determines the percentage of that member's use of the heavy apparatus assigned to that station. Ambulances, specialty units and Battalion Chiefs are all considered regional assets and the cost is shared equally among all five members.

Every year, data on calls for service is compiled. The calls are broken down into the members area and a new three-year average is calculated. There are slight changes year-over-year, which generally represent changes in growth or development in the different municipalities. This model helps to accurately assess each member for the services provided to their area while still benefiting from the cost sharing of the regional services.

## Public Budget Meetings

- **Benefits and Compensation: February 15, 2024, and March 28, 2024**
  - Staff presented Health Insurance information and proposed wage increases, including the introduction of COLA increases and market adjustments.
  - The Benefits and Compensation Committee in the March meeting made final recommendations on market adjustments, insurance renewals and COLA.
- **Finance Committee: April 15, 2024, and May 7, 2024**
  - Chief Burchett presented the Budget Message and CFO Hill provided an overview of the proposed budget to Finance Committee Members at the April meeting.
  - Staff reviewed each section of the proposed budget at the May meeting, providing an opportunity for questions and discussion. The Finance Committee recommended forwarding the budget as proposed to the full board with a minor change in the Wildland Fund budget request.
- **Board of Directors: May 21, 2024**
  - The Finance Committee and Chief Burchett will present the tentative budget to the Board of Directors for their approval.
- **Board of Directors: June 18, 2024**
  - Chief Burchett will propose any amendments to the tentative budget for Board consideration.
  - A Public Hearing will be held, and the Board of Directors will vote to adopt the Final Budget with the proposed amendments (if any).

## Closing

This budget has been prepared to provide a long-term sustainable service delivery plan. This budget ensures operational needs are met as UFA continues to effectively provide emergency response and life safety services, while remaining receptive to our stakeholders and the current economy.

I encourage you to review this budget to learn more about your fire and rescue services. The leadership team has taken ownership of their portion of the budget and would be pleased to discuss their goals and priorities with you at any time. UFA takes pride in providing essential services that focus on changing lives for the better in the communities we serve.

Respectfully,

*Dominic C. Burchett*

Fire Chief/Chief Executive Officer

## Total Budget by Fund

	General Fund	Wildland Fund	Emergency Management Fund	Fire Capital Replacement Fund	Emergency Management Capital Replacement Fund
<b>BEGINNING FUND BALANCE</b>	<b>\$ 11,600,000</b>	<b>\$ 1,285,600</b>	<b>\$ 1,207,000</b>	<b>\$ 3,586,000</b>	<b>\$ 134,000</b>
<b>REVENUES</b>					
Member fees & contracts	\$ 70,858,426	\$ 661,148	\$ 2,510,613	\$ -	\$ -
Ambulance fees	11,900,000	-	-	-	-
Grants & donations	45,500	50,000	639,849	-	-
SLCo Canyon Protection fees	3,175,713	-	-	-	-
Wildland reimbursements	-	3,032,000	-	-	-
UFSA Management fees	438,414	-	-	-	-
Miscellaneous intergovernmental	399,938	-	-	-	-
Class fees	48,600	-	-	-	-
Permit fees	308,300	-	-	-	-
Miscellaneous fees	17,000	-	-	-	-
Interest	600,000	-	48,000	50,000	-
Proceeds from sale of capital assets/materials	5,000	-	-	200,000	-
Reimbursements	1,014,251	-	-	-	-
Miscellaneous revenues	42,700	-	800	-	-
<b>TOTAL REVENUES</b>	<b>\$ 88,853,842</b>	<b>\$ 3,743,148</b>	<b>\$ 3,199,262</b>	<b>\$ 250,000</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
Personnel	\$ 74,313,534	\$ 3,656,686	\$ 1,792,864	\$ -	\$ -
Non-Personnel	12,087,729	489,590	1,354,825	198,485	-
Debt service	188,061	-	-	3,607,523	-
Capital outlay	80,000	-	105,615	1,072,872	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 86,669,324</b>	<b>\$ 4,146,276</b>	<b>\$ 3,253,304</b>	<b>\$ 4,878,880</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Proceeds from issuance of long-term debt	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in	162,458	423,000	-	5,598,696	-
Transfers out/One-time Use of Fund Balance	(6,394,399)	-	(162,458)	-	-
<b>NET OTHER FINANCING SOURCES/(USES)</b>	<b>\$ (6,231,941)</b>	<b>\$ 423,000</b>	<b>\$ (162,458)</b>	<b>\$ 5,598,696</b>	<b>\$ -</b>
<b>CONTRIBUTION/(APPROPRIATION) OF NET ASSETS</b>	<b>\$ (4,047,423)</b>	<b>\$ 19,872</b>	<b>\$ (216,500)</b>	<b>\$ 969,816</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 7,552,577</b>	<b>\$ 1,305,472</b>	<b>\$ 990,500</b>	<b>\$ 4,555,816</b>	<b>\$ 134,000</b>

**GENERAL FUND**

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY24-25	BEGINNING
		10	10	10	10	10	10	FY24 to FY25
								BUDGET
<b>BEGINNING UNASSIGNED FUND BALANCE</b>						<b>11,600,000</b>	<b>11,600,000</b>	
						<b>13.06%</b>	<b>13.06%</b>	
<b>REVENUES</b>								
MEMBER FEES	1031	56,688,664	58,672,768	63,099,783	67,164,385	70,858,426	70,858,426	5.50%
AMBULANCE FEES	1032	8,643,732	10,869,159	10,832,335	11,000,000	11,900,000	11,900,000	8.18%
GRANTS & DONATIONS	1033	273,008	105,991	44,796	280,000	45,500	45,500	-83.75%
SLCO CANYON PROTECTION CONTRIBUTION	1034150	2,927,212	3,151,513	3,175,714	3,175,713	3,175,713	3,175,713	0.00%
UFSA MANAGEMENT FEES	1034160	355,202	430,091	500,517	511,601	438,414	438,414	-14.31%
FEDERAL ASSISTANCE	1034220	499,169	791,287	0	0	0	0	0.00%
MISC INTERGOVERNMENTAL	1034200	1,697,507	1,349,601	478,029	384,969	340,184	340,184	-11.63%
MIDA CONTRACT	1034201	50,000	68,691	57,433	58,582	59,754	59,754	2.00%
CLASS FEES		15,446	14,995	45,018	49,250	48,600	48,600	-1.32%
PERMIT FEES		186,360	211,005	277,766	322,300	308,300	308,300	-4.34%
MISC FEES		43,314	53,349	33,358	15,000	17,000	17,000	13.33%
INTEREST	1039105	56,199	63,167	607,106	400,000	600,000	600,000	50.00%
PROCEEDS FROM SALE OF CAPITAL ASSETS/MAT	1039150/200	3,960	70,172	6,999	9,500	5,000	5,000	-47.37%
RENTAL INCOME	1039300	94,896	99,512	99,380	94,896	94,896	94,896	0.00%
USAR REIMBURSEMENTS	1039450/451	1,330,861	1,001,238	1,071,084	852,873	919,355	919,355	7.80%
WILDLAND REIMBURSEMENTS	1039500	82,404	26,371	0	0	0	0	0.00%
INSURANCE REIMBURSEMENTS	1039525	112,874	42,584	55,394	35,000	0	0	-100.00%
MISCELLANEOUS REVENUES		105,792	31,144	42,654	40,000	42,700	42,700	6.75%
<b>TOTAL REVENUES</b>		<b>73,166,599</b>	<b>77,052,637</b>	<b>80,427,364</b>	<b>84,394,069</b>	<b>88,853,842</b>	<b>88,853,842</b>	<b>5.28%</b>
<b>PERSONNEL EXPENDITURES</b>								
SALARIES	100	35,984,146	36,788,069	39,773,445	45,349,286	48,199,238	48,199,238	6.3%
SALARIES - PART TIME EMS	105	1,114,065	1,077,018	1,116,619	1,255,410	1,292,503	1,292,503	3.0%
OVERTIME	120	5,367,366	4,668,716	6,068,947	4,141,557	4,257,470	4,257,470	2.8%
OVERTIME - PART TIME/CADRE	125	227,766	293,771	396,268	351,935	370,847	370,847	5.4%
STANDBY PAY	129	46,888	62,721	61,358	103,768	108,189	108,189	4.3%
OTHER BENEFITS	130	267,343	212,980	172,526	199,025	194,267	194,267	-2.4%
MEDICAL/DENTAL/LIFE INSURANCE	132	5,702,451	5,549,460	5,426,079	6,376,903	6,805,054	6,805,054	6.7%
RETIREMENT CONTRIBUTIONS	133	7,885,030	8,143,921	8,397,531	9,475,282	9,379,885	9,379,885	-1.0%
PAYROLL TAX	134	890,673	905,056	973,487	1,140,313	1,228,119	1,228,119	7.7%
WORKERS COMP	135	782,953	862,335	793,258	1,027,978	1,006,714	1,006,714	-2.1%
VEBA CONTRIBUTION	136	0	499,725	901,364	1,021,311	1,045,483	1,045,483	2.4%
UNIFORM ALLOWANCE	140	362,020	373,007	375,875	399,577	410,765	410,765	2.8%
UNEMPLOYMENT INSURANCE	145	631	9,249	0	15,000	15,000	15,000	0.0%
VAC/SICK PAYOUTS	160	253,008	436,770	311,538	0	0	0	0.0%
SALARIES - USAR DEPLOYMENT	171	132,664	27,047	30,771	0	0	0	0.0%
OVERTIME - USAR DEPLOYMENT	172	528,054	118,256	121,765	0	0	0	0.0%
BENEFITS - USAR DEPLOYMENT	173	67,396	14,192	17,404	0	0	0	0.0%
SALARIES - NON-USAR DEPLOYMENT	180	125,734	117,772	0	0	0	0	0.0%
OVERTIME - NON-USAR DEPLOYMENT	182	622,788	574,685	0	0	0	0	0.0%
BENEFITS - NON-USAR DEPLOYMENT	183	79,838	70,469	0	0	0	0	0.0%
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>60,440,814</b>	<b>60,805,219</b>	<b>64,938,235</b>	<b>70,857,345</b>	<b>74,313,534</b>	<b>74,313,534</b>	<b>4.9%</b>
<b>NON PERSONNEL EXPENDITURES</b>								
ART & PHOTOGRAPHIC SERVICES	200	2,969	610	762	1,000	1,000	1,000	0.0%
AUDITOR	205	8,990	8,990	8,990	8,990	8,990	8,990	0.0%
AWARDS & BANQUET	207	8,240	51,510	46,523	52,000	52,000	52,000	0.0%
BANK FEES	209	12,635	13,874	14,838	19,300	18,300	18,300	-5.2%
BEDDING & LINEN	210	10,447	1,391	770	8,000	8,000	8,000	0.0%
BOOKS & PUBLICATIONS	215	37,746	17,697	44,848	54,615	49,353	49,353	-9.6%
CLOTHING PROVISIONS	219	354,163	823,590	341,967	589,875	583,267	583,267	-1.1%
COMMUNICATION EQUIP NONCAP	220	60,289	96,133	41,263	92,000	99,000	99,000	7.6%
COMMUNITY OUTREACH	222	0	225	1,050	6,500	2,500	2,500	-61.5%
COMPUTER COMPONENTS	225	99,768	67,403	59,394	125,000	125,000	125,000	0.0%
COMPUTER LINES	230	189,557	187,853	193,210	333,242	333,242	333,242	0.0%
COMPUTER SOFTWARE NONCAPITAL	235	140,078	381,607	499,089	886,600	923,811	923,811	4.2%
CONTRACT HAULING	242	0	700	0	1,000	1,000	1,000	0.0%
DINING & KITCHEN SUPPLIES	245	7,703	2,039	6,045	7,500	7,500	7,500	0.0%
EDUCATION & TRAINING & CERT	250	121,966	158,580	230,859	445,170	415,052	415,052	-6.8%
ELECTRONICS DISPOSAL	251	0	0	0	1,000	1,000	1,000	0.0%
FOOD PROVISIONS	260	32,744	34,337	40,477	55,100	56,570	56,570	2.7%
GASOLINE, DIESEL, OIL & GREASE	265	475,871	708,246	673,471	758,000	718,000	718,000	-5.3%
GRANT EXPENDITURES	266	258,229	129,532	44,296	0	0	0	0.0%
HEAT & FUEL	270	125,968	147,964	225,109	147,000	178,000	178,000	21.1%
HONOR GUARD/PIPE & DRUM BAND	272	6,389	8,148	7,557	12,000	9,000	9,000	-25.0%
HOSTING SERVICES	274	48,552	42,959	55,123	18,100	35,062	35,062	93.7%
IDENTIFICATION SUPPLIES	275	13,071	15,240	18,338	20,200	20,700	20,700	2.5%
JANITORIAL SUPP & SERV	280	98,191	78,542	89,314	94,000	115,500	115,500	22.9%
LIABILITY INSURANCE	290	567,181	522,073	569,828	635,000	800,000	800,000	26.0%

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY24-25	BEGINNING
		10	10	10	10	10	10	FY24 to FY25
								BUDGET
INTERGOVERNMENTAL	293	4,200	4,200	5,200	5,700	5,700	5,700	0.0%
LIGHT & POWER	295	267,736	254,855	281,430	279,000	318,000	318,000	14.0%
LINE OF DUTY DEATH	297	0	1,894	0	0	0	0	0.0%
MAINT. OF MACHINERY & EQUIP	305	133,286	260,506	171,082	199,700	414,823	414,823	107.7%
MAINT. OF BUILDING & GROUNDS	315	169,458	144,776	196,477	238,900	237,700	237,700	-0.5%
MAINT. OF OFFICE EQUIPMENT	325	28,409	30,812	26,650	20,000	20,000	20,000	0.0%
MAINTENANCE OF SOFTWARE	330	362,200	293,713	196,871	154,330	145,390	145,390	-5.8%
MEDICAL SUPPLIES	335	578,849	533,693	591,370	611,500	684,900	684,900	12.0%
MISCELLANEOUS RENTAL	340	40,027	43,586	42,303	49,900	53,830	53,830	7.9%
NON-USAR DEPLOYMENT COSTS	342	22,766	39,223	0	0	0	0	0.0%
OFFICE SUPPLIES	345	18,257	17,767	18,230	24,050	24,550	24,550	2.1%
PROFESSIONAL FEES	350	1,491,610	1,591,407	1,688,725	1,541,555	1,305,510	1,305,510	-15.3%
MEDICAID ASSESSMENT (AMBULANCE)	355	308,853	380,271	401,202	491,000	515,550	515,550	5.0%
POSTAGE	365	5,011	6,434	5,569	9,350	9,300	9,300	-0.5%
PRINTING CHARGES	370	5,679	9,233	6,701	16,050	13,100	13,100	-18.4%
MEDICAL SERVICES	380	205,484	97,982	172,873	178,808	233,465	233,465	30.6%
RENT OF BUILDINGS	385	146,670	146,670	170,843	182,688	182,688	182,688	0.0%
SANITATION	400	24,417	28,790	30,032	30,000	31,000	31,000	3.3%
SMALL EQUIP. NONCAP	410	458,647	235,428	347,247	454,150	490,145	490,145	7.9%
PHOTO EQUIPMENT	412	4,744	6,308	519	5,025	7,625	7,625	51.7%
CANINE EXPENSES	414	4,538	4,380	6,440	5,000	5,000	5,000	0.0%
MEMBERSHIPS & SUBSCRIPTIONS	415	23,307	44,408	20,768	42,425	40,125	40,125	-5.4%
TELEPHONE	420	82,753	80,038	79,984	71,750	66,750	66,750	-7.0%
TELEPHONE-CELLULAR	421	158,596	144,942	168,954	232,000	212,000	212,000	-8.6%
TRAINING SUPPLIES/CONSUMABLES	424	21,231	13,981	25,204	27,000	49,000	49,000	81.5%
TRAVEL & TRANSPORTATION	425	18,616	96,559	114,785	150,000	150,000	150,000	0.0%
MILEAGE REIMBURSEMENT	426	123	218	77	2,000	2,000	2,000	0.0%
TUITION REIMBURSEMENT	427	31,828	50,699	48,749	60,000	60,000	60,000	0.0%
UFA HOSTED EVENTS	429	0	14,234	2,877	0	0	0	0.0%
VECC/DISPATCH FEES	435	829,081	917,710	998,881	1,102,770	1,135,731	1,135,731	3.0%
VEHICLE MAINTENANCE	440	776,448	738,720	922,089	930,000	967,000	967,000	4.0%
VISUAL & AUDIO AIDS	450	664	1,042	2,822	5,000	4,500	4,500	-10.0%
WATER & SEWER	455	88,247	70,895	86,969	87,000	87,000	87,000	0.0%
REIMBURSEMENTS DUE TO UFA	800	61,150	37,466	48,142	48,100	53,500	53,500	11.2%
TRAINING PROPS - NONCAP	503	0	0	0	0	0	0	0.0%
<b>TOTAL NON PERSONNEL EXPENDITURES</b>		<b>9,053,632</b>	<b>9,842,083</b>	<b>10,093,185</b>	<b>11,625,943</b>	<b>12,087,729</b>	<b>12,087,729</b>	<b>4.0%</b>
<b>DEBT SERVICE EXPENDITURES</b>								
CAPITAL LEASE PAYMENTS	221	3,259,523	0	128,912	0	0	0	0.0%
INTEREST EXPENSE	277	280,824	64,196	59,149	53,897	48,431	48,431	-10.1%
WAREHOUSE LOAN	437	119,017	123,865	0	134,164	139,630	139,630	4.1%
<b>TOTAL DEBT SERVICE EXPENDITURES</b>		<b>3,659,364</b>	<b>188,061</b>	<b>188,061</b>	<b>188,061</b>	<b>188,061</b>	<b>188,061</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY EXPENDITURES</b>								
CAPITAL OUTLAY - CASH	216	34,445	26,135	31,012	0	0	0	0.0%
CAPITAL OUTLAY - FLEET MAINT	218	61,238	61,391	63,041	80,000	80,000	80,000	0.0%
CAPITAL OUTLAY - TRAINING PROPS	502	561	9,130	0	0	0	0	0.0%
<b>TOTAL CAPITAL OUTLAY EXPENDITURES</b>		<b>96,244</b>	<b>96,656</b>	<b>94,053</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>		<b>73,250,054</b>	<b>70,932,019</b>	<b>75,313,535</b>	<b>82,751,349</b>	<b>86,669,324</b>	<b>86,669,324</b>	<b>4.7%</b>
<b>TRANSFERS IN/(OUT)</b>								
TRANSFER IN FROM SPECIAL REV FUND (EM)	1034100	165,000	180,726	180,726	181,780	162,458	162,458	-10.6%
TRANSFER TO WILDLAND	1080200	-257,273	-260,669	-322,416	-367,997	-423,000	-423,000	14.9%
TRANSFER TO FIRE CAPITAL REPLACEMENT FUND	1080100	0	-3,902,496	-3,679,385	-3,979,385	-4,279,385	-4,279,385	7.5%
TRANSFER TO EM CAPITAL REPLACEMENT FUND	1080110	-16,685	-25,012	0	0	0	0	0.0%
<b>NET TRANSFERS IN/(OUT)</b>		<b>-108,958</b>	<b>-4,007,450</b>	<b>-3,821,075</b>	<b>-4,165,602</b>	<b>-4,539,927</b>	<b>-4,539,927</b>	<b>9.0%</b>
(CONTRIBUTION)/APPROPRIATION - CAPITAL REPLACEMENT FUND	1080100	-1,268,417	-847,077	-1,063,697	-1,503,696	-1,319,311	-1,319,311	-12.3%
<b>(CONTRIBUTION)/APPROPRIATION OF NET ASSETS</b>		<b>-1,268,417</b>	<b>-847,077</b>	<b>-1,063,697</b>	<b>-1,503,696</b>	<b>-1,319,311</b>	<b>-1,319,311</b>	<b>-12.3%</b>
<b>ENDING UNASSIGNED FUND BALANCE</b>						<b>7,552,577</b>	<b>7,552,577</b>	
					<b>8.5% Revenue</b>	<b>7,552,577</b>	<b>7,552,577</b>	
						8.50%	8.50%	

**CAMP WILLIAMS**

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY24-25	BEGINNING
		Camp Will 85	Camp Will 85	Camp Will 85	Camp Will 85	Camp Will 85	Camp Will 85	FY24 to FY25
								BUDGET
<b>PROJECTED BEGINNING NET ASSETS</b>						<b>638,800</b>	<b>638,800</b>	
<b>REVENUE</b>								
CAMP WILLIAMS CONTRACT	2031900	618,165	628,631	639,291	650,153	661,148	661,148	1.7%
WILDLAND REIMBURSEMENTS	2031150	90,915	42,106	65,951	30,000	45,000	45,000	50.0%
<b>TOTAL REVENUE</b>		<b>709,080</b>	<b>670,737</b>	<b>705,242</b>	<b>680,153</b>	<b>706,148</b>	<b>706,148</b>	<b>3.8%</b>
<b>PERSONNEL EXPENDITURES</b>								
SALARIES	100	321,014	302,339	331,236	373,824	447,615	447,615	19.7%
OVERTIME	120	95,158	68,389	83,592	115,000	85,000	85,000	-26.1%
STANDBY PAY	129	13,957	14,071	16,847	21,584	22,469	22,469	4.1%
OTHER EMPLOYEE BENEFITS	130	0	0	0	0	0	0	0.0%
HEALTH AND DENTAL INSURANCE	132	9,390	7,094	11,012	21,999	25,855	25,855	17.5%
RETIREMENT CONTRIBUTION	133	29,916	30,775	31,555	33,966	34,013	34,013	0.1%
PAYROLL TAX	134	22,328	17,236	17,990	28,072	28,039	28,039	-0.1%
WORKERS COMP	135	9,050	8,057	8,017	11,229	11,071	11,071	-1.4%
VEBA CONTRIBUTION	136	0	1,246	3,568	3,085	3,291	3,291	6.7%
UNIFORM ALLOWANCE	140	1,372	1,344	1,309	1,344	1,344	1,344	0.0%
UNEMPLOYMENT INSURANCE	145	1,017	10,796	9,950	12,500	12,500	12,500	0.0%
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>503,202</b>	<b>461,347</b>	<b>515,076</b>	<b>622,603</b>	<b>671,197</b>	<b>671,197</b>	<b>7.8%</b>
<b>NON PERSONNEL EXPENDITURES</b>								
AWARDS & BANQUET	207	602	969	926	1,500	1,500	1,500	0.0%
BOOKS & PUBLICATIONS	215	45	241	17	200	200	200	0.0%
CLOTHING PROVISIONS	219	9,749	2,120	7,334	3,000	3,000	3,000	0.0%
COMMUNICATION EQUIP NONCAP	220	0	0	0	500	0	0	-100.0%
COMPUTER COMPONENTS	225	0	0	0	0	0	0	0.0%
COMPUTER LINES	230	2,388	2,388	2,388	2,400	2,400	2,400	0.0%
COMPUTER SOFTWARE NONCAP	235	0	0	0	500	0	0	-100.0%
EDUCATION, TRAINING & CERT	250	710	156	0	1,000	2,000	2,000	100.0%
FOOD PROVISIONS	260	69	111	692	500	500	500	0.0%
GASOLINE, DIESEL, OIL & GREASE	265	8,670	10,003	9,650	10,000	11,000	11,000	10.0%
MAINT. OF MACHINERY & EQUIPMENT	305	190	438	425	500	500	500	0.0%
MAINT. OF BLDGS & GROUNDS	315	423	0	0	500	500	500	0.0%
MAINT. OF OFFICE EQUIPMENT	325	175	307	332	350	350	350	0.0%
MEDICAL SUPPLIES	335	635	14	547	1,000	400	400	-60.0%
MISCELLANEOUS RENTAL	340	0	0	0	5,000	5,000	5,000	0.0%
OFFICE SUPPLIES	345	111	100	607	500	500	500	0.0%
PROFESSIONAL FEES	350	175	123	0	300	1,800	1,800	500.0%
PHYSICAL EXAMS	380	2,719	658	0	700	750	750	7.1%
SMALL EQUIP. NONCAP	410	23,251	2,708	11,279	12,000	12,000	12,000	0.0%
MEMBERSHIPS & SUBSCRIPTIONS	415	273	357	421	0	500	500	100.0%
TELEPHONE	420	683	468	360	1,500	1,500	1,500	0.0%
TRAVEL & TRANSPORTATION	425	0	3,308	1,846	3,500	4,500	4,500	28.6%
VEHICLE MAINTENANCE	440	13,067	3,239	9,389	12,000	12,000	12,000	0.0%
<b>TOTAL NON PERSONNEL EXPENDITURES</b>		<b>63,935</b>	<b>27,708</b>	<b>46,213</b>	<b>57,450</b>	<b>60,900</b>	<b>60,900</b>	<b>6.0%</b>
<b>CAPITAL OUTLAY</b>								
CAPITAL OUTLAY - MACH & EQUIP	216	0	40,629	0	0	0	0	0.0%
<b>DEBT SERVICE</b>								
CAPITAL LEASE PAYMENTS	221	0	0	0	0	0	0	0.0%
INTEREST EXPENSE	277	0	0	0	0	0	0	0.0%
<b>TOTAL DEBT SERVICE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
CONTRIBUTION TO FUND BALANCE	NEW	0	0	0	0	0	0	0.0%
<b>TOTAL EXPENDITURES</b>		<b>567,137</b>	<b>529,684</b>	<b>561,289</b>	<b>680,053</b>	<b>732,097</b>	<b>732,097</b>	<b>7.7%</b>
<b>NET EFFECT ON UFA WILDLAND FUND BUDGET</b>		<b>141,943</b>	<b>141,053</b>	<b>143,953</b>	<b>100</b>	<b>-25,949</b>	<b>-25,949</b>	<b>-26049.0%</b>
<b>PROJECTED ENDING NET ASSETS</b>						<b>612,851</b>	<b>612,851</b>	

**WILDLAND**

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY24-25	BEGINNING
		WL 97	WL 97	WL 97	WL 97	WL 97	WL 97	FY24 to FY25
								BUDGET
<b>PROJECTED BEGINNING NET ASSETS</b>						<b>646,800</b>	<b>646,800</b>	
<b>REVENUE</b>								
WL REIMBURSEMENTS - HAND CREW	2031100	1,464,644	1,524,145	1,139,037	1,500,000	1,800,000	1,800,000	20.0%
WL REIMBURSEMENTS - ENGINE 302	2031110	438,092	383,458	211,745	240,000	230,000	230,000	-4.2%
WL REIMBURSEMENTS - ENGINE 301	2031115	380,994	386,067	321,644	350,000	315,000	315,000	-10.0%
WL REIMBURSEMENTS - SINGLE RESOURCE	2031120	643,564	663,419	435,106	600,000	600,000	600,000	0.0%
WL REIMBURSEMENTS - FUELS CREWS	2031130	128,326	40,098	17,897	32,000	42,000	42,000	31.3%
DONATIONS	2031350	100	0	1,000	0	0	0	0.0%
STATE GRANTS & PROJECTS	2033100	90,558	49,300	174,135	25,000	25,000	25,000	0.0%
FEDERAL GRANTS	2033200	0	0	41,488	50,000	25,000	25,000	-50.0%
INTEREST	2039105	0	0	18,996	0	0	0	0.0%
SALE OF MATERIALS	2039200	0	1,420	495	0	0	0	0.0%
<b>TOTAL REVENUE</b>		<b>3,146,278</b>	<b>3,047,907</b>	<b>2,361,543</b>	<b>2,797,000</b>	<b>3,037,000</b>	<b>3,037,000</b>	<b>8.6%</b>
<b>PERSONNEL EXPENDITURES</b>								
SALARIES	100	964,963	1,153,847	975,117	1,001,192	1,249,768	1,249,768	24.8%
OVERTIME	120	1,297,983	1,338,707	859,336	1,202,000	1,270,000	1,270,000	5.7%
STANDBY PAY	129	0	0	4,929	6,190	7,011	7,011	13.3%
OTHER EMPLOYEE BENEFITS	130	407	500	501	1,386	1,546	1,546	11.5%
HEALTH/DENTAL INSURANCE	132	41,754	61,973	64,530	57,431	63,186	63,186	10.0%
RETIREMENT CONTRIBUTION	133	70,588	88,670	100,189	99,213	106,075	106,075	6.9%
PAYROLL TAX	134	115,703	111,623	83,035	159,685	127,016	127,016	-20.5%
WORKERS COMP	135	46,783	50,780	33,594	46,897	44,597	44,597	-4.9%
VEBA CONTRIBUTION	136	0	3,715	8,959	9,936	10,897	10,897	9.7%
UNIFORM ALLOWANCE	140	3,105	4,606	5,271	5,393	5,393	5,393	0.0%
UNEMPLOYMENT INSURANCE	145	28,343	90,091	112,773	100,000	100,000	100,000	0.0%
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>2,569,629</b>	<b>2,904,512</b>	<b>2,248,234</b>	<b>2,689,323</b>	<b>2,985,489</b>	<b>2,985,489</b>	<b>11.0%</b>
<b>NON PERSONNEL EXPENDITURES</b>								
AWARDS & BANQUET	207	2,560	3,949	2,844	4,500	4,000	4,000	-11.1%
BOOKS & PUBLICATIONS	215	404	295	148	380	200	200	-47.4%
CLOTHING PROVISIONS	219	24,675	19,130	16,829	20,000	20,000	20,000	0.0%
COMMUNICATION EQUIP NONCAP	220	1,845	904	583	1,000	0	0	-100.0%
COMPUTER COMPONENTS	225	3,338	4,927	0	0	1,500	1,500	100.0%
COMPUTER LINES	230	3,061	3,079	3,079	3,100	3,100	3,100	0.0%
COMPUTER SOFTWARE <5000	235	4,082	3,307	3,669	2,700	2,700	2,700	0.0%
EDUCATION, TRAINING & CERT	250	1,265	1,817	0	1,000	0	0	-100.0%
FOOD PROVISIONS	260	1,194	792	743	500	750	750	50.0%
GASOLINE, DIESEL OIL & GREASE	265	34,028	62,934	40,052	50,000	55,000	55,000	10.0%
HEAT & FUEL	270	1,307	1,375	2,410	2,200	2,200	2,200	0.0%
IDENTIFICATION SUPPLIES	275	425	0	0	0	0	0	0.0%
JANITORIAL SUPP & SERV	280	140	0	24	0	0	0	0.0%
LIGHT & POWER	295	1,959	1,937	1,952	2,800	2,800	2,800	0.0%
MAINT. OF MACHINERY & EQUIP	305	5,942	6,202	2,347	4,500	3,000	3,000	-33.3%
MAINT. OF BUILDING & GROUNDS	315	0	111	0	0	0	0	0.0%
MAINT. OF OFFICE EQUIPMENT	325	835	452	406	750	750	750	0.0%
MEDICAL SUPPLIES	335	1,869	3,596	667	3,000	2,000	2,000	-33.3%
MISCELLANEOUS RENTAL	340	2,432	3,681	50,402	77,440	66,940	66,940	-13.6%
OFFICE SUPPLIES	345	1,066	1,010	845	1,500	2,000	2,000	33.3%
PROFESSIONAL FEES	350	1,277	245	0	750	750	750	0.0%
POSTAGE	365	202	208	388	400	400	400	0.0%
PHYSICAL EXAMS	380	15,086	1,598	345	1,600	1,600	1,600	0.0%
SANITATION	400	0	515	660	850	850	850	0.0%
SMALL EQUIP. NONCAP	410	37,986	19,581	12,099	30,000	20,000	20,000	-33.3%
MEMBERSHIPS & SUBSCRIPTIONS	415	0	241	445	0	0	0	0.0%
TELEPHONE	420	5,767	5,460	6,811	6,800	2,300	2,300	-66.2%
TRAVEL & TRANSPORTATION	425	247,954	271,950	130,071	125,000	200,000	200,000	60.0%
VEHICLE MAINTENANCE	440	84,926	34,822	55,513	35,000	35,000	35,000	0.0%
WATER & SEWER	455	1,152	853	795	850	850	850	0.0%
DEPRECIATION EXPENSE	901	158,816	0	0	0	0	0	0.0%
<b>TOTAL NON PERSONNEL EXPENDITURES</b>		<b>645,593</b>	<b>454,971</b>	<b>334,127</b>	<b>376,620</b>	<b>428,690</b>	<b>428,690</b>	<b>13.8%</b>
<b>CAPITAL OUTLAY</b>								
CAPITAL OUTLAY-MACH. & EQUIP.	216	0	0	0	0	30,000	0	100.0%
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>100.0%</b>
<b>DEBT SERVICE</b>								
CAPITAL LEASE PAYMENTS	221	0	138,397	0	0	0	0	0.0%
INTEREST EXPENSE	906	4,154	2,796	0	0	0	0	0.0%
<b>TOTAL DEBT SERVICE</b>		<b>4,154</b>	<b>141,193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>		<b>3,219,376</b>	<b>3,500,676</b>	<b>2,582,361</b>	<b>3,065,943</b>	<b>3,444,179</b>	<b>3,414,179</b>	<b>11.4%</b>
<b>TRANSFERS IN/(OUT)</b>								
TRANSFER IN FROM GENERAL FUND	2034150	257,273	260,669	322,417	367,997	423,000	423,000	14.9%
TRANSFER TO GENERAL FUND	2097422	0	0	0	0	0	0	0.0%
		<b>257,273</b>	<b>260,669</b>	<b>322,417</b>	<b>367,997</b>	<b>423,000</b>	<b>423,000</b>	<b>14.9%</b>
<b>NET EFFECT ON UFA WILDLAND FUND BUDGET</b>		<b>184,175</b>	<b>-192,100</b>	<b>101,599</b>	<b>99,054</b>	<b>15,821</b>	<b>45,821</b>	<b>-53.7%</b>
<b>PROJECTED ENDING NET ASSETS</b>						<b>662,621</b>	<b>692,621</b>	

**EMERGENCY MANAGEMENT**

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY21-21	FY21-22	FY22-23	FY23-24	FY24-25	FY24-25	BEGINNING
		ES 40	ES 40	ES 40	ES 40	ES 40	ES 40	FY24 to FY25
								BUDGET
<b>PROJECTED BEGINNING FUND BALANCE</b>						<b>1,207,000</b>	<b>1,207,000</b>	
<b>REVENUE</b>								
STATE GRANTS	4033100	75,000	0	0	0	0	0	0.0%
FEDERAL GRANTS	4033200	148,956	239,055	336,431	406,897	639,849	639,849	57.3%
FEDERAL GRANTS - CCTA	4033210	9,055	343,635	0	0	0	0	0.0%
CONTRIBUTION FROM SL COUNTY	4034100	1,753,011	94,008	0	0	0	0	0.0%
MISC INTERGOVERNMENTAL	4034200	5,792	1,158	476,884	9,322	7,458	7,458	-20.0%
SALT LAKE COUNTY FEES	4034300	1,888,703	2,268,186	2,476,469	2,568,610	2,503,155	2,503,155	-2.5%
INTEREST	4039105	3,653	6,903	69,856	40,000	48,000	48,000	20.0%
SALE OF MATERIALS	4039160	0	16	0	0	0	0	0.0%
MISC REVENUE	4039510	6,135	23,475	3,617	3,000	800	800	-73.3%
<b>TOTAL REVENUE</b>		<b>3,890,305</b>	<b>2,976,436</b>	<b>3,363,257</b>	<b>3,027,829</b>	<b>3,199,262</b>	<b>3,199,262</b>	<b>5.7%</b>
<b>PERSONNEL EXPENDITURES</b>								
SALARIES	100	1,297,325	803,267	1,027,895	1,154,880	1,197,683	1,197,683	3.7%
OVERTIME	120	984,917	151,758	116,816	113,975	107,000	107,000	-6.1%
OVERTIME - CADRE	125	0	5,181	2,598	5,000	5,000	5,000	0.0%
STAND BY PAY	129	13,110	11,877	13,351	20,879	21,609	21,609	3.5%
OTHER BENEFITS	130	11,273	6,152	2,881	3,241	4,713	4,713	45.4%
MEDICAL/DENTAL/LIFE INSURANCE	132	173,149	88,027	106,455	104,221	104,224	104,224	0.0%
RETIREMENT CONTRIBUTIONS	133	305,291	188,004	221,938	250,212	243,998	243,998	-2.5%
PAYROLL TAX	134	68,972	43,349	52,318	59,611	62,930	62,930	5.6%
WORKERS COMP	135	45,505	18,140	12,588	16,768	15,203	15,203	-9.3%
VEBA CONTRIBUTION	136	0	14,256	26,878	29,567	25,824	25,824	-12.7%
UNIFORM ALLOWANCE	140	8,090	3,945	4,575	4,680	4,680	4,680	0.0%
VAC/SICK PAYOUTS	160	1,947	3,824	60,452	0	0	0	0.0%
OVERTIME - CCTA	192	688	0	0	0	0	0	0.0%
BENEFITS - CCTA	193	27	0	0	0	0	0	0.0%
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>2,910,294</b>	<b>1,337,780</b>	<b>1,648,745</b>	<b>1,763,034</b>	<b>1,792,864</b>	<b>1,792,864</b>	<b>1.7%</b>
<b>NON PERSONNEL EXPENDITURES</b>								
BOOKS & PUBLICATIONS	215	0	257	0	0	0	0	0.0%
CLOTHING PROVISIONS	219	1,513	2,709	5,165	3,000	3,000	3,000	0.0%
COMMUNICATION EQUIP NONCAP	220	1,890	2,940	4,111	3,000	5,000	5,000	66.7%
COMMUNITY OUTREACH	222	6,674	381	10,390	7,000	14,500	14,500	107.1%
COMPUTER COMPONENTS	225	17,894	25,208	5,957	10,000	10,000	10,000	0.0%
COMPUTER LINES	230	14,100	14,100	14,100	14,500	14,500	14,500	0.0%
COMPUTER SOFTWARE SUBSCRIPTIONS	234	0	0	105,871	170,625	145,010	145,010	-15.0%
COMPUTER SOFTWARE<5000	235	154,677	100,241	0	0	0	0	0.0%
EDUCATION & TRAINING & CERT	250	3,456	2,124	1,925	10,100	5,200	5,200	-48.5%
ECC ACTIVATION RELATED	251	74,309	1,824	481,692	0	7,000	7,000	100.0%
FOOD PROVISIONS	260	11,642	9,422	10,439	10,000	12,000	12,000	20.0%
GASOLINE, DIESEL, OIL & GREASE	265	23,540	24,203	29,259	28,000	14,000	14,000	-50.0%
GRANT EXPENDITURES	266	140,516	220,580	298,063	276,897	528,649	528,649	90.9%
GRANT EXPENDITURES - CCTA	268	0	202,869	0	0	0	0	0.0%
HEAT & FUEL	270	7,968	9,626	13,217	11,000	13,500	13,500	22.7%
IDENTIFICATION SUPPLIES	275	750	-357	1,911	1,500	1,000	1,000	-33.3%
INTERGOVERNMENTAL DISBURSEMENT	277	0	0	0	0	150,000	150,000	100.0%
JANITORIAL SUPP & SERV	280	23,565	24,949	29,580	32,100	29,500	29,500	-8.1%
LIGHT & POWER	295	47,524	53,220	57,169	67,400	71,000	71,000	5.3%
MAINT. OF MACHINERY & EQUIP	305	20,826	27,864	33,460	36,790	34,000	34,000	-7.6%
MAINT. OF BUILDING & GROUNDS	315	36,223	36,106	60,732	57,000	60,500	60,500	6.1%
MAINT. OF OFFICE EQUIPMENT	325	3,276	2,705	2,532	5,000	4,400	4,400	-12.0%
MAINTENANCE OF SOFTWARE	330	11,082	6,538	3,433	9,900	4,500	4,500	-54.5%
MISCELLANEOUS RENTAL	340	20,468	21,598	21,723	27,000	25,450	25,450	-5.7%
OFFICE SUPPLIES	345	9,881	3,383	7,796	5,000	4,000	4,000	-20.0%
PROFESSIONAL FEES	350	208,483	12,555	680,822	43,000	54,006	54,006	25.6%
POSTAGE	365	0	72	0	0	0	0	0.0%
PRINTING CHARGES	370	3,499	3,223	5,356	4,000	1,250	1,250	-68.8%
SANITATION	400	518	675	689	1,500	1,000	1,000	-33.3%
SMALL EQUIP. NONCAP	410	44,299	37,014	34,147	17,006	36,160	36,160	112.6%
MEMBERSHIPS & SUBSCRIPTIONS	415	6,207	5,948	6,119	7,000	6,300	6,300	-10.0%
TELEPHONE	420	5,179	4,916	5,404	5,000	5,500	5,500	10.0%
TELEPHONE-CELLULAR	421	33,506	36,233	41,451	40,000	40,000	40,000	0.0%
TRAVEL & TRANSPORTATION	425	430	10,961	16,126	28,000	28,000	28,000	0.0%
VEHICLE MAINTENANCE	440	10,176	38,177	15,626	15,000	8,900	8,900	-40.7%
WATER & SEWER	455	5,497	2,783	6,150	10,400	17,000	17,000	63.5%
<b>TOTAL NON PERSONNEL EXPENDITURES</b>		<b>949,568</b>	<b>945,047</b>	<b>2,010,415</b>	<b>956,718</b>	<b>1,354,825</b>	<b>1,354,825</b>	<b>41.6%</b>
<b>CAPITAL OUTLAY EXPENDITURES</b>								
CAPITAL OUTLAY-MACH. & EQUIP.	216	8,926	41,966	33,836	0	105,615	105,615	100.0%
<b>TOTAL CAPITAL OUTLAY EXPENDITURES</b>		<b>8,926</b>	<b>41,966</b>	<b>33,836</b>	<b>0</b>	<b>105,615</b>	<b>105,615</b>	<b>100.0%</b>
<b>TOTAL EXPENDITURES</b>		<b>3,868,788</b>	<b>2,324,793</b>	<b>3,692,996</b>	<b>2,719,752</b>	<b>3,253,304</b>	<b>3,253,304</b>	<b>19.6%</b>
<b>OTHER FINANCING SOURCES/(USES)</b>								
CONTRIB TO FIRE OPS	237	-165,000	-180,726	-181,780	-181,854	-162,458	-162,458	-10.7%
TRANSFER TO VEHICLE REPLACEMENT FUND	4045100	-103,385	0	-138,700	-47,000	0	0	-100.0%
<b>NET TRANSFERS IN/(OUT)</b>		<b>-268,385</b>	<b>-180,726</b>	<b>-320,480</b>	<b>-228,854</b>	<b>-162,458</b>	<b>-162,458</b>	<b>-29.0%</b>
<b>(APPROPRIATION OF) / CONTRIBUTION TO EM FUND BALANCE</b>		<b>-246,868</b>	<b>470,917</b>	<b>-650,219</b>	<b>79,223</b>	<b>-216,500</b>	<b>-216,500</b>	<b>-373.3%</b>
<b>PROJECTED ENDING FUND BALANCE</b>						<b>990,500</b>	<b>990,500</b>	



**FIRE CAPITAL REPLACEMENT**

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY24-25	BEGINNING
		Fire Cap 55	Fire Cap 55	Fire Cap 55	Fire Cap 55	Fire Cap 55	Fire Cap 55	FY24 to FY25
								BUDGET
<b>PROJECTED BEGINNING FUND BALANCE</b>						<b>3,586,000</b>	<b>3,586,000</b>	
<b>REVENUE</b>								
SALE OF CAPITAL ASSETS	55-39-150	183,760	96,151	66,236	75,000	200,000	200,000	166.7%
REIMBURSEMENTS	55-39-450	0	0	70,446	0	0	0	0.0%
FEDERAL GRANTS	55-33-200	0	0	37,000	0	0	0	0.0%
MISCELLANEOUS INTERGOVERNMENTAL	55-34-200	0	0	388,000	0	0	0	0.0%
INTEREST INCOME	55-31-820	13,021	12,033	115,614	25,000	50,000	50,000	100.0%
<b>TOTAL REVENUE</b>		<b>196,781</b>	<b>108,184</b>	<b>677,296</b>	<b>100,000</b>	<b>250,000</b>	<b>250,000</b>	<b>150.0%</b>
<b>NONCAPITAL EXPENDITURES</b>								
NONCAPITAL EXPENDITURES (FINANCED)	300	0	132,614	1,150,927	0	0	0	0.0%
NONCAPITAL EXPENDITURES (CASH)	301	300,919	714,841	350,632	309,450	198,485	198,485	-35.9%
BANK FEES	352	0	0	8,650	0	0	0	0.0%
<b>TOTAL NONCAPITAL EXPENDITURES</b>		<b>300,919</b>	<b>847,455</b>	<b>1,510,209</b>	<b>309,450</b>	<b>198,485</b>	<b>198,485</b>	<b>-35.9%</b>
<b>CAPITAL OUTLAY</b>								
CAPITAL OUTLAY - LIGHT FLEET (FINANCED)	200	0	435,213	932,065	513,000	0	0	-100.0%
CAPITAL OUTLAY - LIGHT FLEET (CASH)	201	0	0	53,839	745,000	162,000	162,000	-78.3%
CAPITAL OUTLAY - HEAVY FLEET (FINANCED)	210	0	7,442,706	6,363,198	0	0	0	0.0%
CAPITAL OUTLAY - COMMUNICATIONS EQUIPMENT (FINANCED)	220	0	16,860	656,855	0	0	0	0.0%
CAPITAL OUTLAY - COMMUNICATIONS EQUIPMENT (CASH)	221	0	86,193	423,437	125,000	147,393	147,393	17.9%
CAPITAL OUTLAY - COMPUTER EQUIPMENT (FINANCED)	230	0	101,396	89,805	0	0	0	0.0%
CAPITAL OUTLAY - COMPUTER EQUIPMENT (CASH)	231	0	318,959	634,928	164,695	268,039	268,039	62.7%
CAPITAL OUTLAY - MEDICAL EQUIPMENT (FINANCED)	240	0	221,450	762,332	500,000	0	0	-100.0%
CAPITAL OUTLAY - STATION EQUIPMENT (FINANCED)	250	0	290,013	316,400	0	0	0	0.0%
CAPITAL OUTLAY - STATION EQUIPMENT (CASH)	251	87,358	6,995	464,190	84,000	195,440	195,440	132.7%
CAPITAL OUTLAY - BUILDINGS & IMPROVEMENTS (FINANCED)	260	0	0	86,997	0	0	0	0.0%
CAPITAL OUTLAY - BUILDINGS & IMPROVEMENTS (CASH)	261	0	0	0	0	300,000	300,000	100.0%
<b>TOTAL CAPITAL OUTLAY</b>		<b>87,358</b>	<b>8,919,785</b>	<b>10,784,046</b>	<b>2,131,695</b>	<b>1,072,872</b>	<b>1,072,872</b>	<b>-49.7%</b>
<b>DEBT SERVICE</b>								
CAPITAL LEASE PAYMENTS (PRINCIPAL)	421	0	4,914,972	3,462,796	3,219,323	3,288,420	3,288,420	2.1%
CAPITAL LEASE PAYMENTS (INTEREST)	477	0	139,874	144,727	388,200	319,103	319,103	-17.8%
<b>TOTAL DEBT SERVICE</b>		<b>0</b>	<b>5,054,846</b>	<b>3,607,523</b>	<b>3,607,523</b>	<b>3,607,523</b>	<b>3,607,523</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>		<b>388,277</b>	<b>14,822,086</b>	<b>15,901,778</b>	<b>6,048,668</b>	<b>4,878,880</b>	<b>4,878,880</b>	<b>-19.3%</b>
<b>OTHER FINANCING SOURCES/(USES)</b>								
TRANSFER FROM GENERAL FUND	55-31-810	1,268,417	4,749,573	4,743,082	5,483,081	5,598,696	5,598,696	2.1%
PROCEEDS FROM ISSUANCE OF DEBT	55-31-830	0	10,808,525	8,819,024	0	0	0	0.0%
<b>NET TRANSFERS</b>		<b>1,268,417</b>	<b>15,558,098</b>	<b>13,562,106</b>	<b>5,483,081</b>	<b>5,598,696</b>	<b>5,598,696</b>	<b>2.1%</b>
<b>NET EFFECT ON FIRE CAPITAL FUND BUDGET</b>		<b>1,076,921</b>	<b>844,196</b>	<b>-1,662,376</b>	<b>-465,587</b>	<b>969,816</b>	<b>969,816</b>	<b>-308.3%</b>
<b>PROJECTED ENDING FUND BALANCE</b>						<b>4,555,816</b>	<b>4,555,816</b>	

**EMERGENCY MANAGEMENT CAPITAL REPLACEMENT**

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY24-25	BEGINNING
		EM Cap 56	EM Cap 56	EM Cap 56	EM Cap 56	EM Cap 56	EM Cap 56	FY24 to FY25
								BUDGET
<b>PROJECTED BEGINNING FUND BALANCE</b>						<b>134,000</b>	<b>134,000</b>	
<b>REVENUE</b>								
SALE OF CAPITAL ASSETS	NEW	0	0	0	0	0	0	0.0%
<b>TOTAL REVENUE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>NONCAPITAL EXPENDITURES</b>								
NONCAPITAL EXPENDITURES (CASH)	301	0	0	14,941	6,000	0	0	-100.0%
<b>TOTAL NONCAPITAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>14,941</b>	<b>6,000</b>	<b>0</b>	<b>0</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>								
CAPITAL OUTLAY - LIGHT FLEET	200	103,385	0	123,855	41,000	0	0	-100.0%
<b>TOTAL CAPITAL OUTLAY</b>		<b>103,385</b>	<b>0</b>	<b>123,855</b>	<b>41,000</b>	<b>0</b>	<b>0</b>	<b>-100.0%</b>
<b>TRANSFERS IN/(OUT)</b>								
TRANSFER FROM EMERGENCY MANAGEMENT FUND	56-31-810	103,385	0	138,700	47,000	0	0	-100.0%
TRANSFER FROM GENERAL FUND	56-31-820	16,685	0	0	0	0	0	0.0%
<b>NET TRANSFERS</b>		<b>120,070</b>	<b>0</b>	<b>138,700</b>	<b>47,000</b>	<b>0</b>	<b>0</b>	<b>-100.0%</b>
<b>NET EFFECT ON EM CAPITAL FUND BUDGET</b>		<b>16,685</b>	<b>0</b>	<b>-96</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>PROJECTED ENDING FUND BALANCE</b>						<b>134,000</b>	<b>134,000</b>	