

# UNIFIED FIRE AUTHORITY

## Tentative Budget 2023/24 Fiscal Year





# UNIFIED FIRE AUTHORITY

TO: UFA Board of Directors  
FROM: Dominic Burchett, Fire Chief/CEO  
SUBJECT: Fiscal Year 23/24 Budget Message  
DATE: May 16, 2023

I am pleased to present the Fiscal Year 2023/2024 proposed budget for Unified Fire Authority (UFA). This budget has been prepared in accordance with the Uniform Fiscal Procedures Act for Cities (UCA 10-6) as approved by Interlocal Agreement, and 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 continues to focus on providing quality service, value, and full engagement in the communities we serve. We are your local Fire Department. To provide this value, all Divisions have scrutinized their budget to provide essential services to the community. This budget is proposing an overall average Member Fee increase of 4.99% to meet the adopted goals and initiatives of the Strategic Plan and the recommendations from the Benefits & Compensation Committee.

This has been another challenging year with inflationary costs and higher than average CPI. Because of this, the goals during budget preparation were to keep staff (both sworn and civilian) in market, address inflationary costs, and address only a few critical new requests. Many of the budget proposals for this year were paused to maintain focus on these items.

On March 30, 2023, the Benefits & Compensation Committee received and accepted staff's recommendation to include a 3% COLA for sworn and part-time EMS staff and a 4% COLA for civilian staff based on the CPI of 6.2% from December 2021 to December 2022. The additional COLA for civilian employees is an attempt to get them to the "Top Third" of the market comparisons over the next few budget cycles.

The COLA increases will be provided to all employees on July 1, 2023, and will be considered part of the employee base wage for comparison in the market. The impact to the budget is a 2.81% member fee increase of \$1.76 million.

Sworn employees did not hold their position in the market as well as they did in FY21/22. In general, this was due to larger than normal wage increases across the Salt Lake Valley in response to the record CPI in recent years. Overall, the market adjustments averaged 2.03% for

all ranks to keep all sworn positions in the “Top Three” of market. The impact on the budget is a 1.62% member fee increase or \$1.01 million.

Ambulance revenue is projected to come in 6.8% higher than last year's budget. This is largely due to increased transports, but also changes to the billing rates set by the State of Utah Bureau of EMS. Anticipated additional revenue is \$700,000.

UFA again enjoyed a reduction in health insurance costs. The total reduction in FY23/24 is one percent, providing a savings of \$53,000. Employees will also see a one percent reduction in their 20% contribution to their health plan.

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 projected to be \$340,000.

## Proposed Budget for FY23/24

The proposed increase to the average member fee for FY23/24 is 4.99%, while the overall total increase is 7.15% due to the increase in staffing funded by UFSA. This creates a revenue source totaling \$67 million. With ambulance revenue and other revenue (permit fees, interest income, grants, reimbursements, and use of fund balance) the total revenue projected for FY23/24 is \$86.7 million.

Personnel costs account for \$70.8 million, which is 81.6% of the total budget, whereas non-personnel expenditures are \$11.9 million or 13.8%.

The proposed transfer to the Capital Fund is \$3.9 million, which is 4.6% 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 grow fund balances. With a projected beginning fund balance of \$11.2 million, this leaves approximately \$2.3 million to be returned as a member fee credit for FY23/24.

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 FY23/24 Capital Plan. This fiscal year, the amount for cash purchases is \$1.4 million. The remainder, totaling \$75,000, 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 \$150,000 of fund balance for a “one-time” purchase of turnouts to enhance the current inventory for the cancer reduction initiative. Firefighters receive clean turnouts following a fire, while soiled turnouts are professionally cleaned. This is a multi-year, multi-budget cycle initiative to complete, but it will have profound impacts on the number of carcinogenic contaminants that Firefighters are exposed to daily.

The chart below provides an overall snapshot of the General Fund for FY23/24.

<b>AVAILABLE REVENUE</b>	
Member Fee: 7.15% increase	67,164,385
Ambulance Revenue: 6.8% increase	11,000,000
Other Revenue: 15.28% increase	6,229,684
One-Time Use of Fund Balance	150,000
Under Expend from Previous Fiscal Year	2,372,808
<b>Total Available Revenue</b>	<b>86,916,877</b>

<b>EXPENDITURES</b>	
Total Personnel: 7.36% Increase	70,857,345
Total Non-Personnel: 6.60% Increase	11,625,943
Transfer to Capital Fund: 8.15% Increase	3,979,385
Warehouse Loan, Capital Outlay, Net Transfers	454,204
<b>Total Expenditures</b>	<b>86,916,877</b>

<b>FUND BALANCE</b>	
Beginning Fund Balance	11,200,000
Under Expend from FY22/23 Returned to Members	2,372,808
One-Time Use of Fund Balance	150,000
8.5% Ending Fund Balance	7,173,496
<b>Available Fund Balance - Transfer to Capital Fund for Cash Purchases</b>	<b>1,503,696</b>

## Key Budget Impacts for FY23/24

Staff has identified several key items impacting this year's budget. The table below represents the majority of the adjustments in the proposed FY23/24 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.

DESCRIPTION	DEMAND ON MEMBER FEE	% INCREASE (DECREASE)
<b>Increased Ambulance Revenue:</b> Anticipated increase in collections with BEMS increasing the billing rate (Less the increased cost for billing and Medicaid assessments)	(\$640,000)	-1.02%
<b>Increased Interest Income:</b> (Less the increased cost for bank fees)	(\$334,000)	-0.53%
<b>Increased Prevention Fees:</b> Additional Haz-mat inspection permit fees	(\$84,800)	-0.14%
<b>Health Insurance Savings:</b> 1% decrease with 80% paid by UFA and 20% paid by the employee	(\$53,006)	-0.08%
<b>Market Adjustments for Sworn and Civilian:</b> Sworn market adjustment of \$1,017,917, and a civilian market adjustment of \$92,119	\$1,110,116	1.77%
<b>3% COLA for All Employees:</b> CPI for the Mountain Region in 2022 was 6.2%. Maintaining our position in market for future years to prevent major swings in market adjustments	\$1,706,292	2.72%
<b>Additional 1% COLA for All Civilian Employees:</b> To make progress toward the goal of "top third"	\$53,662	0.09%
<b>Minimum Staffing Overtime:</b> To account for increased sick time usage to maintain minimum staffing levels	\$300,000	0.48%
<b>Capital Fund Transfer:</b> Increase in the transfer to the Capital Fund to accommodate the Board of Directors fund balance target and smooth the upcoming financing impact	\$300,000	0.48%
<b>Wildland Participation:</b> Increased match amount	\$45,581	0.07%
<b>Payroll/Staffing Software:</b> Software migration and implementation costs	\$136,500	0.22%
<b>Investigator in Special Enforcement:</b> Currently funded at 50%	\$65,938	0.11%

DESCRIPTION	DEMAND ON MEMBER FEE	% INCREASE (DECREASE)
Data Analyst in Information Technology: Position is \$125,000, reducing professional services line item by \$100,000	\$25,000	0.04%
Staff Captain in Information Outreach: Upgrade Specialist to Staff Captain	\$17,330	0.03%
Heavy Rescue Specialists in Operations: Upgrade 3 Firefighters to Specialists in Heavy Rescue Program	\$31,173	0.05%
Dispatch Member Fee Increase: VECC & Utah Valley	\$98,102	0.16%
Policy Software: To maintain version control of policies	\$25,000	0.04%
Pre-Employment Psych Evaluations: To continue improving hiring process to ensure we are hiring good humans	\$27,000	0.04%

## Canyon Contribution for FY23/24

Salt Lake County (SLCo) has provided funding to UFA as far back as 2008 to help cover the costs for service in the designated “recreation areas”. Today, the recreation areas are identified by Salt Lake County Council Resolution as Millcreek Canyon, Big Cottonwood Canyon, and Little Cottonwood Canyon (excluding the Town of Alta).

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 created by 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 canyons.

For 2023, SLCo has adopted a budget that cuts the funding by \$647,000 and in 2024, a proposed cut of \$1.2 million. This reduction of funding from Salt Lake County's General Fund will result in one of or a combination of the following outcomes: 1) Service will be reduced to match the reduction of revenue 2) Additional revenue sources will be identified 3) All UFA members will see higher costs in order to capture the revenue shortfall 4) SLCo Council votes to continue the funding from the SLCo General Fund.

Preparing this budget for adoption has been challenging with the uncertainty of what direction the SLCo Council will take. Although I am optimistic that the Council will see service in the recreation areas as a regional cost that should be covered by all who use it, their final decision has not been made in time for this proposed budget. As a result, this budget has been prepared considering two options: 1) The canyon contribution remains the same (\$3.175 million) 2) The contribution is cut by the adopted SLCo budget amount (\$1.2 million).

## IT Managed Services Proposal FY23/24

Since April 2019, UFA has enjoyed a relationship with Les Olson for IT Managed Services. However, for the last few years, UFA staff has been looking at ways to improve IT services for our internal customers and reduce the costs. Under the direction of UFA's new IT Manager, staff has identified a plan that reduces the reliance on a managed IT service provider and transitions the service back in-house. The proposed plan will slowly transition away from the Les Olson contract and ultimately hire four new FTE's to accomplish the workload. The overall plan will take two budget years to complete, but the goal is to improve in-house IT services including customer service, security, and redundancy.

## Proposed FTE Changes for FY23/24

The proposed changes to our current full-time equivalent (FTE) for FY23/24 are eighteen total FTE's. Twelve of these are new Firefighter/Paramedics who are fully funded by UFSA to increase staffing levels at three UFSA member stations. These stations include 108 in Big Cottonwood Canyon, 113 in Little Cottonwood Canyon, and 251 in Eagle Mountain. The staffing levels will increase from three to four-person at these stations as a long-term goal set by the UFSA Board and to meet National Fire Protection Association standards. Four-person staffing allows crews to enter a burning structure while maintaining the "two in, two-out" rule and provides better scene management and control on all calls for service. The funding for these FTE's began in February 2023.

With the current workforce climate, more and more new hires leave before they become vested, which has created a larger than normal number of vacancies. These vacancies have had a dramatic impact on the Minimum Staffing Overtime budget. To address this, UFA conducts a "lateral" hiring process twice yearly to fill open positions. With these additional lateral hires, the Special Enforcement Division is overwhelmed with pre-hire background checks in addition to their general workload, and therefore requires an additional FTE. For many years, Operations has transferred a Firefighter to Special Enforcement for half of the year. Because of this half year "transfer", the additional FTE will only be an increase of half an FTE or \$65,000.

In 2021, as part of the approved budget, UFA had a funded Data Analyst position. When this employee left for another job opportunity, the position remained vacant. The decision was made to contract with multiple data analysts to provide the service for the approved budgeted amount in lieu of filling the vacancy. Having recently adopted the 2023-2025 Standards of Cover and working through development of the document without an in-house analyst was a major challenge. It became apparent that in order to make data-informed decisions, UFA needs an in-house analyst who understands fire service data sets. Utilizing a majority of the previously budgeted amount from the Professional Services line item, staff believes that this position can be funded with an additional \$25,000.

As previously mentioned in the move from the Les Olson contract for IT Managed Services, staff believes that four FTE's in the Information Technology Division are needed to effectively manage the workload. The contracted amount for the services provided by Les Olson will be reduced over the course of the fiscal year, and when budget allows, the new FTE's will be added. It is anticipated that two of the four positions will be filled this year with the remaining two filled in FY24/25. No new money will need to be allocated; more information is provided in the IT budget narrative.

## FY23/24 Capital Replacement Fund

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, staff 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 a number of 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 FY23/24, staff proposes increasing the transfer to the Capital Fund by \$300,000. A 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 and 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 50% is \$1.8 million and 75% is \$2.7 million.

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 FY23/24.

<b>FUNDING SOURCES</b>	
Beginning Fund Balance (Includes delayed purchases)	\$ 3,160,600
Contributions from General Fund (debt service and fund balance)	3,979,385
Sale of surplus apparatus	75,000
Interest income	25,000
Transfer of fund balance for approved cash purchases	1,503,696
<b>Total</b>	<b>\$ 8,743,681</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
Delayed purchase from FY21/22 (CPR devices)	500,000
Delayed purchase from FY22/23 (10 light fleet vehicles)	513,000
Cash Purchases	1,428,145
<b>Total</b>	<b>\$ 6,048,668</b>
<b>Ending Fund Balance</b>	<b>\$ 2,695,013</b>



With the exception of the carryover purchases (CPR devices, light fleet) all purchases from the Capital Fund for FY23/24 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
Battalion Chief Trucks X4	\$660,000
Service Body Truck	\$85,000
Servers X5	\$39,500
Storage Devices	\$87,945
Network Devices X2	\$30,750
PPE Drying Cabinet	\$10,000
Battery Operated Fans (7 fans)	\$34,650
Additional GETAC Device (22 more devices)	\$88,000
Station LTE Antenna Upgrade	\$45,000
Station Distributed Antenna Upgrade	\$125,000
Radio Batteries - delayed from FY22/23	\$90,000
Leased Copier Replacement (station 111)	\$6,500
Fitness Equipment	\$50,000
Hazmat Level A Suits (3 suits)	\$9,900
Heavy Rescue Rescue Saw (3 saws)	\$12,000
Heavy Rescue Paratech Breach Tool	\$24,000
Heavy Rescue Handheld Power Tool Kits (2 kits)	\$25,000
Hazmat Photo Ionizing Detection Monitor	\$4,900
<b>TOTAL</b>	<b>\$1,428,145</b>

## FY23/24 Member Fee with Canyon Contribution Funding Remaining at \$3.175 million

With the proposed 4.99% overall average increase to the Member Fee, the following chart displays the breakdown for each of the five members. The additional FTE's for UFSA result in an actual average increase of 7.15%.

FY23/24	COTTONWOOD HEIGHTS	HOLLADAY	HERRIMAN	RIVERTON	UFSA	TOTAL
Number of stations with "first due"	3.00	4.00	3.00	4.00	21.00	
Proportional # of stations	1.70	1.02	1.85	2.09	17.34	24.00
Percent of total member fee	6.70%	4.28%	7.84%	8.89%	72.29%	100.00%
Member Fee for FY23/24	\$4,497,568	\$2,877,579	\$5,262,899	\$5,973,061	\$48,553,278	\$67,164,385
Percent Increase from FY22/23	4.95%	5.33%	6.25%	4.14%	7.96%	7.15%
Cost Increase from FY22/23	\$212,275	\$145,516	\$309,614	\$237,392	\$3,578,655	\$4,483,452

The fee for each member is dependent on the number of stations and the staffing level of the heavy apparatus assigned to those stations (three or four 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 are a regional asset with the cost shared equally among all members.

Holladay and Cottonwood Heights saw a slight shifting of the proportional call volume between these municipalities and the UFSA. This resulted in a slight increase to Holladay and a slight decrease to Cottonwood Heights from previous years.

Herriman's growth and corresponding increase in emergency incidents in Station 103 and 123's first due area is the primary driver for the shifting costs from Riverton and UFSA to Herriman for the Member Fee. For the three stations serving Herriman, the proportional use for Herriman was 1.68 stations in 2017 compared to 1.85 in 2022.

The total call volume remains within the capability of the crews assigned, however, between 2017 and 2022, Herriman's call volume for Station 123 increased by 93.3% and by 88.6% for Station 103. During that same period, Riverton saw a 6.9% decrease in call volume for Station 123 and UFSA experienced a 32.1% decrease in call volume for Station 103. The three-year smoothing will transfer more of the costs for these two stations to Herriman over time.

## FY23/24 Member Fee with Canyon Contribution Funding Reduced by \$1.2 million

The chart below provides the impact to Member Fees with the loss of revenue from SLCo:

<b>FY23/24</b>	<b>COTTONWOOD HEIGHTS</b>	<b>HOLLADAY</b>	<b>HERRIMAN</b>	<b>RIVERTON</b>	<b>UFSA</b>	<b>TOTAL</b>
Number of stations with "first due"	3.00	4.00	3.00	4.00	21.00	
Proportional # of stations	1.70	1.02	1.85	2.09	17.34	24.00
Percent of total member fee	6.70%	4.28%	7.83%	8.89%	72.29%	100.00%
Member Fee for FY23/24	\$4,589,169	\$2,932,515	\$5,362,490	\$6,086,091	\$49,488,580	\$68,458,846
Percent Increase from FY22/23	7.09%	7.34%	8.26%	6.11%	10.04%	9.22%
Cost Increase from FY22/23	\$303,876	\$200,452	\$409,205	\$350,422	\$4,513,957	\$5,777,913

## Public Budget Meetings

- **Benefits and Compensation: February 15, 2023, and March 30, 2023**
  - 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 recommended a 3% COLA for Sworn employees and a 4% for Civilian employees and recommended the proposed changes to the sworn and civilian market adjustments. Also recommended was a change to the dental insurance provider to receive a -1% in health care premiums.
- **Finance Committee: April 10, 2023, and May 9, 2023**
  - Chief Burchett presented the Budget Message and CFO Hill provided an overview of the budget to Finance Committee Members at the April meeting.
  - Staff reviewed each portion of the proposed budget at the May meeting, providing an opportunity for discussion. The Finance Committee recommended forwarding the budget as proposed to the full board with minor changes in the Emergency Management budget.
- **Board of Directors: May 16, 2023 @ 7:30 a.m.**
  - The Finance Committee and Chief Burchett will present the tentative budget to the Board of Directors for their approval.
- **Board of Directors: June 20, 2023 @ 7:30 a.m.**
  - 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 patrons 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.

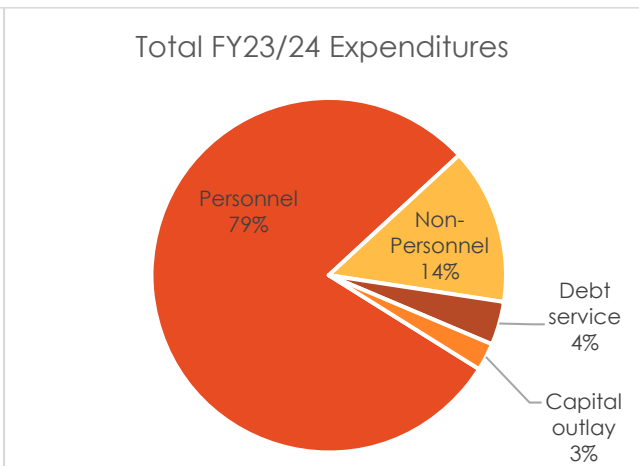
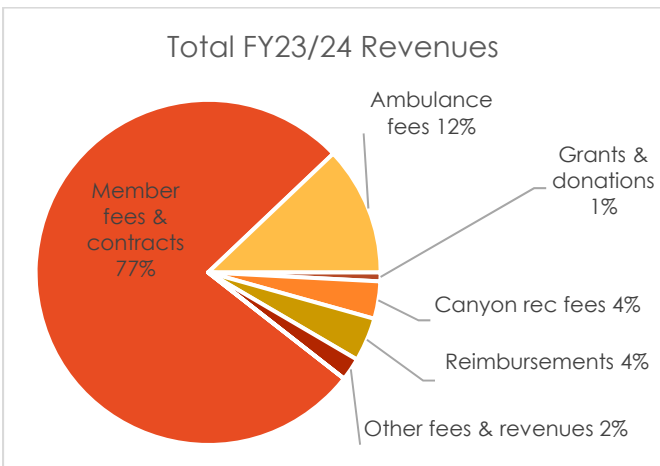
Respectfully,

*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>\$ 11,200,000</b>	<b>\$ 749,015</b>	<b>\$ 932,000</b>	<b>\$ 3,160,600</b>	<b>\$ 137,000</b>
<b>REVENUES</b>					
Member fees & contracts	\$ 67,164,385	\$ 650,153	\$ 2,577,932	\$ -	\$ -
Ambulance fees	11,000,000	-	-	-	-
Grants & donations	280,000	75,000	406,897	-	-
S/Co Canyon Protection fees	3,175,713	-	-	-	-
Wildland reimbursements	-	2,752,000	-	-	-
U/SA Management fees	511,601	-	-	-	-
Miscellaneous intergovernmental	443,551	-	-	-	-
Class fees	48,700	-	-	-	-
Permit fees	321,600	-	-	-	-
Miscellaneous fees	15,000	-	-	-	-
Interest	400,000	-	40,000	25,000	-
Proceeds from sale of capital assets/materials	9,500	-	-	75,000	-
Reimbursements	982,769	-	-	-	-
Miscellaneous revenues	41,250	-	3,000	-	-
<b>TOTAL REVENUES</b>	<b>\$ 84,394,069</b>	<b>\$ 3,477,153</b>	<b>\$ 3,027,829</b>	<b>\$ 100,000</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
Personnel	\$ 70,857,345	\$ 3,311,926	\$ 1,763,034	\$ -	\$ -
Non-Personnel	11,625,943	434,070	956,718	309,450	6,000
Debt service	188,061	-	-	3,607,523	-
Capital outlay	80,000	-	-	2,131,695	41,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 82,751,349</b>	<b>\$ 3,745,996</b>	<b>\$ 2,719,752</b>	<b>\$ 6,048,668</b>	<b>\$ 47,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>					
Proceeds from issuance of long-term debt	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in	181,854	367,997	-	5,483,081	47,000
Transfers out	(5,851,078)	-	(228,854)	-	-
<b>NET OTHER FINANCING SOURCES/(USES)</b>	<b>\$ (5,669,224)</b>	<b>\$ 367,997</b>	<b>\$ (228,854)</b>	<b>\$ 5,483,081</b>	<b>\$ 47,000</b>
<b>CONTRIBUTION/(APPROPRIATION) OF NET ASSETS</b>	<b>\$ (4,026,504)</b>	<b>\$ 99,154</b>	<b>\$ 79,223</b>	<b>\$ (465,587)</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 7,173,496</b>	<b>\$ 848,169</b>	<b>\$ 1,011,223</b>	<b>\$ 2,695,013</b>	<b>\$ 137,000</b>



**GENERAL FUND**

		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BEGINNING</b>	<b>PROPOSED</b>	<b>TENTATIVE</b>	<b>% INCREASE</b>
	<b>GL</b>	<b>FY19-20</b>	<b>FY20-21</b>	<b>FY21-22</b>	<b>FY22-23</b>	<b>FY23-24</b>	<b>FY23-24</b>	<b>BEGINNING</b>
		<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>FY23 to FY24</b>
								<b>BUDGET</b>
<b>BEGINNING UNASSIGNED FUND BALANCE</b>						<b>11,200,000</b>	<b>11,200,000</b>	
						<b>13.27%</b>	<b>13.27%</b>	
<b>REVENUES</b>								
MEMBER FEES	1031	55,645,287	56,688,664	58,672,768	62,680,933	67,164,385	67,164,385	7.15%
AMBULANCE FEES	1032	8,791,638	8,643,732	10,869,159	10,300,000	11,000,000	11,000,000	6.80%
GRANTS & DONATIONS	1033	120,805	273,008	105,991	0	280,000	280,000	100.00%
SLCO CANYON PROTECTION CONTRIBUTION	1034150	3,175,714	2,927,212	3,151,513	3,175,713	3,175,713	3,175,713	0.00%
UFSA MANAGEMENT FEES	1034160	317,151	355,202	430,091	489,432	511,601	511,601	4.53%
FEDERAL ASSISTANCE	1034220	440,869	499,169	791,287	0	0	0	0.00%
MISC INTERGOVERNMENTAL	1034200	429,633	1,697,507	1,349,601	377,538	384,969	384,969	1.97%
MIDA CONTRACT	1034201	50,000	50,000	68,691	57,433	58,582	58,582	2.00%
CLASS FEES		82,337	15,446	14,995	49,200	48,700	48,700	-1.02%
PERMIT FEES		171,250	186,360	211,005	232,700	321,600	321,600	38.20%
MISC FEES		27,714	43,314	53,349	39,000	15,000	15,000	-61.54%
INTEREST	1039105	256,371	56,199	63,167	60,000	400,000	400,000	566.67%
PROCEEDS FROM SALE OF CAPITAL ASSETS/MAT	1039150/200	0	3,960	70,172	3,000	9,500	9,500	216.67%
RENTAL INCOME	1039300	94,896	94,896	99,512	94,896	94,896	94,896	0.00%
USAR REIMBURSEMENTS	1039450/451	804,874	1,330,861	1,001,238	790,892	852,873	852,873	7.84%
WILDLAND REIMBURSEMENTS	1039500	7,401	82,404	26,371	0	0	0	0.00%
INSURANCE REIMBURSEMENTS	1039525	99,075	112,874	42,584	0	35,000	35,000	100.00%
MISCELLANEOUS REVENUES		56,119	105,792	31,144	34,000	41,250	41,250	21.32%
<b>TOTAL REVENUES</b>		<b>70,571,133</b>	<b>73,166,599</b>	<b>77,052,637</b>	<b>78,384,737</b>	<b>84,394,069</b>	<b>84,394,069</b>	<b>7.67%</b>
<b>PERSONNEL EXPENDITURES</b>								
SALARIES	100	34,255,258	35,984,146	36,788,069	42,026,794	45,349,286	45,349,286	7.9%
SALARIES - PART TIME EMS	105	1,240,996	1,114,065	1,077,018	1,230,534	1,255,410	1,255,410	2.0%
OVERTIME	120	4,168,706	5,367,366	4,668,716	3,413,208	4,141,557	4,141,557	21.3%
OVERTIME - PART TIME/CADRE	125	290,163	227,766	293,771	345,414	351,935	351,935	1.9%
STANDBY PAY	129	39,272	46,888	62,721	81,606	103,768	103,768	27.2%
OTHER BENEFITS	130	307,887	267,343	212,980	195,804	199,025	199,025	1.6%
MEDICAL/DENTAL/LIFE INSURANCE	132	5,613,881	5,702,451	5,549,460	6,329,794	6,376,903	6,376,903	0.7%
RETIREMENT CONTRIBUTIONS	133	7,702,480	7,885,030	8,143,921	8,964,123	9,475,282	9,475,282	5.7%
PAYROLL TAX	134	845,885	890,673	905,056	1,053,567	1,140,313	1,140,313	8.2%
WORKERS COMP	135	744,411	782,953	862,335	983,533	1,027,978	1,027,978	4.5%
VEBA CONTRIBUTION	136	0	0	499,725	969,483	1,021,311	1,021,311	5.3%
UNIFORM ALLOWANCE	140	349,209	362,020	373,007	388,888	399,577	399,577	2.7%
UNEMPLOYMENT INSURANCE	145	380	631	9,249	15,000	15,000	15,000	0.0%
VAC/SICK PAYOUTS	160	256,441	253,008	436,770	0	0	0	0.0%
SALARIES - USAR DEPLOYMENT	171	19,431	132,664	27,047	0	0	0	0.0%
OVERTIME - USAR DEPLOYMENT	172	244,942	528,054	118,256	0	0	0	0.0%
BENEFITS - USAR DEPLOYMENT	173	15,938	67,396	14,192	0	0	0	0.0%
SALARIES - NON-USAR DEPLOYMENT	180	32,484	125,734	117,772	0	0	0	0.0%
OVERTIME - NON-USAR DEPLOYMENT	182	104,118	622,788	574,685	0	0	0	0.0%
BENEFITS - NON-USAR DEPLOYMENT	183	6,865	79,838	70,469	0	0	0	0.0%
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>56,238,746</b>	<b>60,440,814</b>	<b>60,805,219</b>	<b>65,997,748</b>	<b>70,857,345</b>	<b>70,857,345</b>	<b>7.4%</b>
<b>NON PERSONNEL EXPENDITURES</b>								
ART & PHOTOGRAPHIC SERVICES	200	209	2,969	610	1,000	1,000	1,000	0.0%
AUDITOR	205	8,900	8,990	8,990	8,990	8,990	8,990	0.0%
AWARDS & BANQUET	207	11,605	8,240	51,510	62,200	52,000	52,000	-16.4%
BANK FEES	209	16,699	12,635	13,874	13,000	19,300	19,300	48.5%
BEDDING & LINEN	210	10,105	10,447	1,391	16,000	8,000	8,000	-50.0%
BOOKS & PUBLICATIONS	215	57,178	37,746	17,697	69,655	54,615	54,615	-21.6%
CLOTHING PROVISIONS	219	473,835	354,163	823,590	394,000	589,875	589,875	49.7%
COMMUNICATION EQUIP NONCAP	220	38,922	60,289	96,133	97,000	92,000	92,000	-5.2%
COMMUNITY OUTREACH	222	80	0	225	3,500	6,500	6,500	85.7%
COMPUTER COMPONENTS	225	140,708	99,768	67,403	100,000	125,000	125,000	25.0%
NONCAP EQUIPMENT - FINANCED	227	2,503	0	0	0	0	0	0.0%
COMPUTER LINES	230	185,467	189,557	187,853	208,242	333,242	333,242	60.0%
COMPUTER SOFTWARE NONCAPITAL	235	9,089	140,078	381,607	519,800	886,600	886,600	70.6%
CONTRACT HAULING	242	0	0	700	1,000	1,000	1,000	0.0%
DINING & KITCHEN SUPPLIES	245	5,288	7,703	2,039	7,500	7,500	7,500	0.0%
EDUCATION & TRAINING & CERT	250	100,385	121,966	158,580	368,669	445,170	445,170	20.8%
ELECTRONICS DISPOSAL	251	4,720	0	0	1,000	1,000	1,000	0.0%
FOOD PROVISIONS	260	36,872	32,744	34,337	58,300	55,100	55,100	-5.5%
GASOLINE, DIESEL, OIL & GREASE	265	427,677	475,871	708,246	670,000	758,000	758,000	13.1%
GRANT EXPENDITURES	266	105,896	258,229	129,532	0	0	0	0.0%
HEAT & FUEL	270	123,662	125,968	147,964	142,000	147,000	147,000	3.5%
HONOR GUARD/PIPE & DRUM BAND	272	4,549	6,389	8,148	9,000	12,000	12,000	33.3%
HOSTING SERVICES	274	44,702	48,552	42,959	54,100	18,100	18,100	-66.5%
IDENTIFICATION SUPPLIES	275	14,947	13,071	15,240	20,700	20,200	20,200	-2.4%
JANITORIAL SUPP & SERV	280	75,375	98,191	78,542	89,000	94,000	94,000	5.6%

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY23-24	BEGINNING
		10	10	10	10	10	10	FY23 to FY24
								BUDGET
LIABILITY INSURANCE	290	487,503	567,181	522,073	595,000	635,000	635,000	6.7%
INTERGOVERNMENTAL	293	4,000	4,200	4,200	4,200	5,700	5,700	35.7%
LIGHT & POWER	295	272,288	267,736	254,855	274,000	279,000	279,000	1.8%
LINE OF DUTY DEATH	297	0	0	1,894	0	0	0	0.0%
MAINT. & REPAIR OF FIRE HYDRANTS	300	5,000	0	0	0	0	0	0.0%
MAINT. OF MACHINERY & EQUIP	305	121,613	133,286	260,506	232,000	199,700	199,700	-13.9%
MAINT. OF BUILDING & GROUNDS	315	204,902	169,458	144,776	224,700	238,900	238,900	6.3%
MAINT. OF OFFICE EQUIPMENT	325	5,415	28,409	30,812	20,000	20,000	20,000	0.0%
MAINTENANCE OF SOFTWARE	330	471,151	362,200	293,713	268,530	154,330	154,330	-42.5%
MEDICAL SUPPLIES	335	593,426	578,849	533,693	531,100	611,500	611,500	15.1%
MISCELLANEOUS RENTAL	340	26,086	40,027	43,586	49,400	49,900	49,900	1.0%
NON-USAR DEPLOYMENT COSTS	342	8,313	22,766	39,223	0	0	0	0.0%
OFFICE SUPPLIES	345	47,940	18,257	17,767	28,550	24,050	24,050	-15.8%
PROFESSIONAL FEES	350	1,325,300	1,491,610	1,591,407	1,736,405	1,541,555	1,541,555	-11.2%
MEDICAID ASSESSMENT (AMBULANCE)	355	325,274	308,853	380,271	459,500	491,000	491,000	6.9%
POSTAGE	365	8,289	5,011	6,434	9,950	9,350	9,350	-6.0%
PRINTING CHARGES	370	10,475	5,679	9,233	17,550	16,050	16,050	-8.5%
MEDICAL SERVICES	380	130,900	205,484	97,982	175,688	178,808	178,808	1.8%
RENT OF BUILDINGS	385	146,670	146,670	146,670	147,000	182,688	182,688	24.3%
SANITATION	400	28,672	24,417	28,790	30,000	30,000	30,000	0.0%
SMALL EQUIP. NONCAP	410	505,230	458,647	235,428	493,150	454,150	454,150	-7.9%
PHOTO EQUIPMENT	412	2,406	4,744	6,308	4,025	5,025	5,025	24.8%
CANINE EXPENSES	414	3,587	4,538	4,380	5,000	5,000	5,000	0.0%
MEMBERSHIPS & SUBSCRIPTIONS	415	34,588	23,307	44,408	45,055	42,425	42,425	-5.8%
TELEPHONE	420	85,729	82,753	80,038	71,750	71,750	71,750	0.0%
TELEPHONE-CELLULAR	421	153,971	158,596	144,942	232,000	232,000	232,000	0.0%
TRAINING SUPPLIES/CONSUMABLES	424	437	21,231	13,981	22,000	27,000	27,000	22.7%
TRAVEL & TRANSPORTATION	425	91,009	18,616	96,559	150,000	150,000	150,000	0.0%
MILEAGE REIMBURSEMENT	426	965	123	218	2,000	2,000	2,000	0.0%
TUITION REIMBURSEMENT	427	34,275	31,828	50,699	60,000	60,000	60,000	0.0%
UFA HOSTED EVENTS	429	0	0	14,234	0	0	0	0.0%
VECC/DISPATCH FEES	435	740,004	829,081	917,710	1,004,668	1,102,770	1,102,770	9.8%
VEHICLE MAINTENANCE	440	847,928	776,448	738,720	825,000	930,000	930,000	12.7%
VISUAL & AUDIO AIDS	450	647	664	1,042	3,500	5,000	5,000	42.9%
WATER & SEWER	455	93,369	88,247	70,895	84,800	87,000	87,000	2.6%
REIMBURSEMENTS DUE TO UFA	800	74,168	61,150	37,466	43,780	48,100	48,100	9.9%
TRAINING PROPS - NONCAP	503	7,068	0	0	0	0	0	0.0%
<b>TOTAL NON PERSONNEL EXPENDITURES</b>		<b>8,797,972</b>	<b>9,053,632</b>	<b>9,842,083</b>	<b>10,764,957</b>	<b>11,625,943</b>	<b>11,625,943</b>	<b>8.0%</b>
<b>DEBT SERVICE EXPENDITURES</b>								
CAPITAL LEASE PAYMENTS	221	3,189,208	3,259,523	0	0	0	0	0.0%
INTEREST EXPENSE	277	355,798	280,824	64,196	59,150	53,897	53,897	-8.9%
WAREHOUSE LOAN	437	114,357	119,017	123,865	128,912	134,164	134,164	4.1%
<b>TOTAL DEBT SERVICE EXPENDITURES</b>		<b>3,659,364</b>	<b>3,659,364</b>	<b>188,061</b>	<b>188,062</b>	<b>188,061</b>	<b>188,061</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY EXPENDITURES</b>								
CAPITAL OUTLAY - CASH	216	14,741	34,445	26,135	7,750	0	0	-100.0%
CAPITAL OUTLAY - FINANCED	217	-1,644	0	0	0	0	0	0.0%
CAPITAL OUTLAY - FLEET MAINT	218	0	61,238	61,391	80,000	80,000	80,000	0.0%
CAPITAL OUTLAY - TRAINING PROPS	502	10,940	561	9,130	0	0	0	0.0%
<b>TOTAL CAPITAL OUTLAY EXPENDITURES</b>		<b>24,038</b>	<b>96,244</b>	<b>96,656</b>	<b>87,750</b>	<b>80,000</b>	<b>80,000</b>	<b>-8.8%</b>
<b>TOTAL EXPENDITURES</b>		<b>68,720,120</b>	<b>73,250,054</b>	<b>70,932,019</b>	<b>77,038,517</b>	<b>82,751,349</b>	<b>82,751,349</b>	<b>7.4%</b>
<b>TRANSFERS IN/(OUT)</b>								
TRANSFER IN FROM SPECIAL REV FUND (EM)	1034100	145,000	165,000	180,726	181,780	181,854	181,854	0.0%
TRANSFER TO WILDLAND	1080200	-151,302	-257,273	-260,669	-322,416	-367,997	-367,997	14.1%
TRANSFER TO FIRE CAPITAL REPLACEMENT FUND	1080100	0	0	-3,902,496	-3,679,385	-3,979,385	-3,979,385	8.2%
TRANSFER TO EM CAPITAL REPLACEMENT FUND	1080110	0	-16,685	-25,012	0	0	0	0.0%
<b>NET TRANSFERS IN/(OUT)</b>		<b>-6,302</b>	<b>-108,958</b>	<b>-4,007,450</b>	<b>-3,820,021</b>	<b>-4,165,528</b>	<b>-4,165,528</b>	<b>9.0%</b>
(CONTRIBUTION)/APPROPRIATION - CAPITAL REPLACEMENT FUND	1080100	-28,416	-1,268,417	-847,077	-1,063,697	-1,503,696	-1,503,696	41.4%
<b>(CONTRIBUTION)/APPROPRIATION OF NET ASSETS</b>		<b>-28,416</b>	<b>-1,268,417</b>	<b>-847,077</b>	<b>-1,063,697</b>	<b>-1,503,696</b>	<b>-1,503,696</b>	<b>41.4%</b>
<b>ENDING UNASSIGNED FUND BALANCE</b>						<b>7,173,496</b>	<b>7,173,496</b>	
					<b>8.5% Revenue</b>	<b>7,173,496</b>	<b>7,173,496</b>	
						8.50%	8.50%	

**CAMP WILLIAMS**

		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BEGINNING</b>	<b>PROPOSED</b>	<b>TENTATIVE</b>	<b>% INCREASE</b>
	<b>GL</b>	<b>FY19-20</b>	<b>FY20-21</b>	<b>FY21-22</b>	<b>FY22-23</b>	<b>FY23-24</b>	<b>FY23-24</b>	<b>BEGINNING</b>
		<b>Camp Will 85</b>	<b>Camp Will 85</b>	<b>Camp Will 85</b>	<b>Camp Will 85</b>	<b>Camp Will 85</b>	<b>Camp Will 85</b>	<b>FY23 to FY24</b>
								<b>BUDGET</b>
<b>PROJECTED BEGINNING NET ASSETS</b>						<b>494,808</b>	<b>494,808</b>	
<b>REVENUE</b>								
CAMP WILLIAMS CONTRACT	2031900	605,922	618,165	628,631	639,291	650,153	650,153	1.7%
WILDLAND REIMBURSEMENTS	2031150	23,937	90,915	42,106	30,000	30,000	30,000	0.0%
<b>TOTAL REVENUE</b>		<b>629,859</b>	<b>709,080</b>	<b>670,737</b>	<b>669,291</b>	<b>680,153</b>	<b>680,153</b>	<b>1.6%</b>
<b>PERSONNEL EXPENDITURES</b>								
SALARIES	100	297,383	321,014	302,339	332,948	373,824	373,824	12.3%
OVERTIME	120	62,709	95,158	68,389	115,000	115,000	115,000	0.0%
STANDBY PAY	129	0	13,957	14,071	20,342	21,584	21,584	6.1%
OTHER EMPLOYEE BENEFITS	130	0	0	0	0	0	0	0.0%
HEALTH AND DENTAL INSURANCE	132	3,764	9,390	7,094	9,799	21,999	21,999	124.5%
RETIREMENT CONTRIBUTION	133	28,621	29,916	30,775	31,637	33,966	33,966	7.4%
PAYROLL TAX	134	18,542	22,328	17,236	25,542	28,072	28,072	9.9%
WORKERS COMP	135	7,991	9,050	8,057	10,749	11,229	11,229	4.5%
VEBA CONTRIBUTION	136	0	0	1,246	2,864	3,085	3,085	7.7%
UNIFORM ALLOWANCE	140	1,306	1,372	1,344	1,344	1,344	1,344	0.0%
UNEMPLOYMENT INSURANCE	145	7,272	1,017	10,796	12,500	12,500	12,500	0.0%
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>427,588</b>	<b>503,202</b>	<b>461,347</b>	<b>562,725</b>	<b>622,603</b>	<b>622,603</b>	<b>10.6%</b>
<b>NON PERSONNEL EXPENDITURES</b>								
AWARDS & BANQUET	207	0	602	969	1,500	1,500	1,500	0.0%
BOOKS & PUBLICATIONS	215	278	45	241	200	200	200	0.0%
CLOTHING PROVISIONS	219	3,436	9,749	2,120	6,000	3,000	3,000	-50.0%
COMMUNICATION EQUIP NONCAP	220	230	0	0	500	500	500	0.0%
COMPUTER COMPONENTS	225	1,699	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	0	500	500	100.0%
EDUCATION, TRAINING & CERT	250	315	710	156	1,000	1,000	1,000	0.0%
FOOD PROVISIONS	260	1,175	69	111	200	500	500	150.0%
GASOLINE, DIESEL, OIL & GREASE	265	8,817	8,670	10,003	10,000	10,000	10,000	0.0%
MAINT. OF MACHINERY & EQUIPMENT	305	0	190	438	2,000	500	500	-75.0%
MAINT. OF BLDGS & GROUNDS	315	337	423	0	500	500	500	0.0%
MAINT. OF OFFICE EQUIPMENT	325	0	175	307	250	350	350	
MEDICAL SUPPLIES	335	0	635	14	1,000	1,000	1,000	0.0%
MISCELLANEOUS RENTAL	340	0	0	0	0	5,000	5,000	100.0%
OFFICE SUPPLIES	345	87	111	100	500	500	500	0.0%
PROFESSIONAL FEES	350	0	175	123	300	300	300	0.0%
PHYSICAL EXAMS	380	0	2,719	658	700	700	700	0.0%
SMALL EQUIP. NONCAP	410	10,322	23,251	2,708	17,500	12,000	12,000	-31.4%
MEMBERSHIPS & SUBSCRIPTIONS	415	199	273	357	500	0	0	-100.0%
TELEPHONE	420	660	683	468	1,500	1,500	1,500	0.0%
TRAVEL & TRANSPORTATION	425	0	0	3,308	7,500	3,500	3,500	-53.3%
VEHICLE MAINTENANCE	440	4,569	13,067	3,239	12,000	12,000	12,000	0.0%
<b>TOTAL NON PERSONNEL EXPENDITURES</b>		<b>34,512</b>	<b>63,935</b>	<b>27,708</b>	<b>66,050</b>	<b>57,450</b>	<b>57,450</b>	<b>-13.0%</b>
<b>CAPITAL OUTLAY</b>								
CAPITAL OUTLAY - MACH & EQUIP	216	0	0	40,629	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>462,100</b>	<b>567,137</b>	<b>529,684</b>	<b>628,775</b>	<b>680,053</b>	<b>680,053</b>	<b>8.2%</b>
<b>NET EFFECT ON UFA WILDLAND FUND BUDGET</b>		<b>167,759</b>	<b>141,943</b>	<b>141,053</b>	<b>40,516</b>	<b>100</b>	<b>100</b>	<b>-99.8%</b>
<b>PROJECTED ENDING NET ASSETS</b>						<b>494,908</b>	<b>494,908</b>	



**WILDLAND**

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY23-24	BEGINNING
		WL 97	WL 97	WL 97	WL 97	WL 97	WL 97	FY23 to FY24
								BUDGET
<b>PROJECTED BEGINNING NET ASSETS</b>						<b>254,207</b>	<b>254,207</b>	
<b>REVENUE</b>								
WL REIMBURSEMENTS - HAND CREW	2031100	1,177,666	1,464,644	1,524,145	1,200,000	1,500,000	1,500,000	25.0%
WL REIMBURSEMENTS - ENGINE 302	2031110	141,314	438,092	383,458	350,000	240,000	240,000	-31.4%
WL REIMBURSEMENTS - ENGINE 301	2031115	148,186	380,994	386,067	300,000	350,000	350,000	16.7%
WL REIMBURSEMENTS - SINGLE RESOURCE	2031120	298,796	643,564	663,419	500,000	600,000	600,000	20.0%
WL REIMBURSEMENTS - FUELS CREWS	2031130	33,954	128,326	40,098	20,000	32,000	32,000	60.0%
DONATIONS	2031350	0	100	0	0	0	0	0.0%
STATE GRANTS & PROJECTS	2033100	77,061	90,558	49,300	72,500	25,000	25,000	-65.5%
FEDERAL GRANTS	2033200	0	0	0	0	50,000	50,000	100.0%
INTEREST	2039105	0	0	0	0	0	0	0.0%
SALE OF MATERIALS	2039200	0	0	1,420	0	0	0	0.0%
<b>TOTAL REVENUE</b>		<b>1,876,977</b>	<b>3,146,278</b>	<b>3,047,907</b>	<b>2,442,500</b>	<b>2,797,000</b>	<b>2,797,000</b>	<b>14.5%</b>
<b>PERSONNEL EXPENDITURES</b>								
SALARIES	100	819,578	964,963	1,153,847	1,253,410	1,001,192	1,001,192	-20.1%
OVERTIME	120	737,432	1,297,983	1,338,707	950,000	1,202,000	1,202,000	26.5%
STANDBY PAY	129	0	0	0	5,103	6,190	6,190	21.3%
OTHER EMPLOYEE BENEFITS	130	608	407	500	1,360	1,386	1,386	1.9%
HEALTH/DENTAL INSURANCE	132	43,450	41,754	61,973	76,021	57,431	57,431	-24.5%
RETIREMENT CONTRIBUTION	133	63,485	70,588	88,670	90,479	99,213	99,213	9.7%
PAYROLL TAX	134	81,932	115,703	111,623	160,352	159,685	159,685	-0.4%
WORKERS COMP	135	33,053	46,783	50,780	49,133	46,897	46,897	-4.6%
VEBA CONTRIBUTION	136	0	0	3,715	9,049	9,936	9,936	9.8%
UNIFORM ALLOWANCE	140	2,600	3,105	4,606	5,247	5,393	5,393	2.8%
UNEMPLOYMENT INSURANCE	145	40,561	28,343	90,091	50,000	100,000	100,000	100.0%
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>1,822,699</b>	<b>2,569,629</b>	<b>2,904,512</b>	<b>2,650,154</b>	<b>2,689,323</b>	<b>2,689,323</b>	<b>1.5%</b>
<b>NON PERSONNEL EXPENDITURES</b>								
AWARDS & BANQUET	207	3,644	2,560	3,949	6,000	4,500	4,500	-25.0%
BOOKS & PUBLICATIONS	215	322	404	295	380	380	380	0.0%
CLOTHING PROVISIONS	219	19,868	24,675	19,130	20,000	20,000	20,000	0.0%
COMMUNICATION EQUIP NONCAP	220	1,419	1,845	904	500	1,000	1,000	100.0%
COMPUTER COMPONENTS	225	2,458	3,338	4,927	2,500	0	0	-100.0%
COMPUTER LINES	230	3,064	3,061	3,079	3,100	3,100	3,100	0.0%
COMPUTER SOFTWARE <5000	235	0	4,082	3,307	2,200	2,700	2,700	22.7%
EDUCATION, TRAINING & CERT	250	1,800	1,265	1,817	4,000	1,000	1,000	-75.0%
FOOD PROVISIONS	260	17,971	1,194	792	500	500	500	0.0%
GASOLINE, DIESEL, OIL & GREASE	265	21,833	34,028	62,934	35,000	50,000	50,000	42.9%
HEAT & FUEL	270	1,297	1,307	1,375	1,400	2,200	2,200	57.1%
IDENTIFICATION SUPPLIES	275	0	425	0	0	0	0	0.0%
JANITORIAL SUPP & SERV	280	71	140	0	500	0	0	-100.0%
LIGHT & POWER	295	2,428	1,959	1,937	2,500	2,800	2,800	12.0%
MAINT. OF MACHINERY & EQUIP	305	3,411	5,942	6,202	3,000	4,500	4,500	50.0%
MAINT. OF BUILDING & GROUNDS	315	446	0	111	0	0	0	0.0%
MAINT. OF OFFICE EQUIPMENT	325	0	835	452	1,000	750	750	-25.0%
MEDICAL SUPPLIES	335	2,148	1,869	3,596	3,000	3,000	3,000	0.0%
MISCELLANEOUS RENTAL	340	3,154	2,432	3,681	3,440	77,440	77,440	2151.2%
OFFICE SUPPLIES	345	1,301	1,066	1,010	1,000	1,500	1,500	50.0%
PROFESSIONAL FEES	350	377	1,277	245	750	750	750	0.0%
POSTAGE	365	184	202	208	300	400	400	33.3%
PHYSICAL EXAMS	380	9,610	15,086	1,598	1,900	1,600	1,600	-15.8%
SANITATION	400	0	0	515	850	850	850	0.0%
SMALL EQUIP. NONCAP	410	34,229	37,986	19,581	35,000	30,000	30,000	-14.3%
MEMBERSHIPS & SUBSCRIPTIONS	415	872	0	241	0	0	0	0.0%
TELEPHONE	420	3,707	5,767	5,460	4,700	6,800	6,800	44.7%
TRAVEL & TRANSPORTATION	425	79,906	247,954	271,950	155,000	125,000	125,000	-19.4%
VEHICLE MAINTENANCE	440	31,791	84,926	34,822	35,000	35,000	35,000	0.0%
WATER & SEWER	455	1,071	1,152	853	850	850	850	0.0%
DEPRECIATION EXPENSE	901	165,589	158,816	0	0	0	0	0.0%
<b>TOTAL NON PERSONNEL EXPENDITURES</b>		<b>413,971</b>	<b>645,593</b>	<b>454,971</b>	<b>324,370</b>	<b>376,620</b>	<b>376,620</b>	<b>16.1%</b>
<b>CAPITAL OUTLAY</b>								
CAPITAL OUTLAY-MACH. & EQUIP.	216	20,000	0	0	0	0	0	0.0%
<b>TOTAL CAPITAL OUTLAY</b>		<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>DEBT SERVICE</b>								
CAPITAL LEASE PAYMENTS	221	132,970	0	138,397	0	0	0	0.0%
INTEREST EXPENSE	906	8,222	4,154	2,796	0	0	0	0.0%
<b>TOTAL DEBT SERVICE</b>		<b>141,192</b>	<b>4,154</b>	<b>141,193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>		<b>2,397,862</b>	<b>3,219,376</b>	<b>3,500,676</b>	<b>2,974,524</b>	<b>3,065,943</b>	<b>3,065,943</b>	<b>3.1%</b>
<b>TRANSFERS IN/(OUT)</b>								
TRANSFER IN FROM GENERAL FUND	2034150	401,302	257,273	260,669	322,416	367,997	367,997	14.1%
TRANSFER TO GENERAL FUND	2097422	0	0	0	0	0	0	0.0%
		<b>401,302</b>	<b>257,273</b>	<b>260,669</b>	<b>322,416</b>	<b>367,997</b>	<b>367,997</b>	<b>14.1%</b>
<b>NET EFFECT ON UFA WILDLAND FUND BUDGET</b>		<b>-119,583</b>	<b>184,175</b>	<b>-192,100</b>	<b>-209,608</b>	<b>99,054</b>	<b>99,054</b>	<b>-147.3%</b>
<b>PROJECTED ENDING NET ASSETS</b>						<b>353,261</b>	<b>353,261</b>	

**EMERGENCY MANAGEMENT**

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY23-24	BEGINNING
		ES 40	ES 40	ES 40	ES 40	ES 40	ES 40	FY23 to FY24
								BUDGET
<b>PROJECTED BEGINNING FUND BALANCE</b>						<b>932,000</b>	<b>932,000</b>	
<b>REVENUE</b>								
STATE GRANTS	4033100	0	75,000	0	0	0	0	0.0%
FEDERAL GRANTS	4033200	155,196	148,956	239,055	346,043	406,897	406,897	17.6%
FEDERAL GRANTS - CCTA	4033210	434,522	9,055	343,635	0	0	0	0.0%
CONTRIBUTION FROM SL COUNTY	4034100	1,203,964	1,753,011	94,008	0	0	0	0.0%
MISC INTERGOVERNMENTAL	4034200	0	5,792	1,158	0	9,322	9,322	100.0%
SALT LAKE COUNTY FEES	4034300	2,418,703	1,888,703	2,268,186	2,492,770	2,568,610	2,568,610	3.0%
INTEREST	4039105	27,629	3,653	6,903	3,000	40,000	40,000	1233.3%
SALE OF MATERIALS	4039160	0	0	16	0	0	0	0.0%
MISC REVENUE	4039510	28,179	6,135	23,475	0	3,000	3,000	100.0%
<b>TOTAL REVENUE</b>		<b>4,268,193</b>	<b>3,890,305</b>	<b>2,976,436</b>	<b>2,841,813</b>	<b>3,027,829</b>	<b>3,027,829</b>	<b>6.5%</b>
<b>PERSONNEL EXPENDITURES</b>								
SALARIES	100	960,842	1,297,325	803,267	1,082,227	1,154,880	1,154,880	6.7%
OVERTIME	120	724,311	984,917	151,758	129,125	113,975	113,975	-11.7%
OVERTIME - CADRE	125	0	0	5,181	15,000	5,000	5,000	-66.7%
STAND BY PAY	129	0	13,110	11,877	19,637	20,879	20,879	6.3%
OTHER BENEFITS	130	10,080	11,273	6,152	3,087	3,241	3,241	5.0%
MEDICAL/DENTAL/LIFE INSURANCE	132	117,011	173,149	88,027	115,132	104,221	104,221	-9.5%
RETIREMENT CONTRIBUTIONS	133	237,516	305,291	188,004	237,640	250,212	250,212	5.3%
PAYROLL TAX	134	52,984	68,972	43,349	62,037	59,611	59,611	-3.9%
WORKERS COMP	135	37,110	45,505	18,140	17,258	16,768	16,768	-2.8%
VEBA CONTRIBUTION	136	0	0	14,256	26,521	29,567	29,567	11.5%
UNIFORM ALLOWANCE	140	5,660	8,090	3,945	4,680	4,680	4,680	0.0%
VAC/SICK PAYOUTS	160	10,757	1,947	3,824	0	0	0	0.0%
SALARIES - CCTA	191	48,740	0	0	0	0	0	0.0%
OVERTIME - CCTA	192	23,579	688	0	0	0	0	0.0%
BENEFITS - CCTA	193	28,273	27	0	0	0	0	0.0%
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>2,256,863</b>	<b>2,910,294</b>	<b>1,337,780</b>	<b>1,712,344</b>	<b>1,763,034</b>	<b>1,763,034</b>	<b>3.0%</b>
<b>NON PERSONNEL EXPENDITURES</b>								
BOOKS & PUBLICATIONS	215	25	0	257	0	0	0	0.0%
CLOTHING PROVISIONS	219	5,104	1,513	2,709	10,000	3,000	3,000	-70.0%
COMMUNICATION EQUIP NONCAP	220	4,617	1,890	2,940	7,000	13,000	3,000	-57.1%
COMMUNITY OUTREACH	222	2,982	6,674	381	10,000	7,000	7,000	-30.0%
COMPUTER COMPONENTS	225	28,266	17,894	25,208	15,000	10,000	10,000	-33.3%
COMPUTER LINES	230	17,635	14,100	14,100	14,500	14,500	14,500	0.0%
COMPUTER SOFTWARE SUBSCRIPTIONS	234	0	0	0	104,300	170,625	170,625	63.6%
COMPUTER SOFTWARE<5000	235	8,225	154,677	100,241	0	0	0	0.0%
EDUCATION & TRAINING & CERT	250	8,120	3,456	2,124	10,000	10,100	10,100	1.0%
ECC ACTIVATION RELATED	251	375,046	74,309	1,824	10,000	0	0	-100.0%
FACILITIES MANAGEMENT	255	23,928	0	0	0	0	0	0.0%
FOOD PROVISIONS	260	13,525	11,642	9,422	10,000	10,000	10,000	0.0%
GASOLINE, DIESEL, OIL & GREASE	265	19,824	23,540	24,203	28,000	28,000	28,000	0.0%
GRANT EXPENDITURES	266	0	140,516	220,580	178,043	276,897	276,897	55.5%
GRANT EXPENDITURES - CCTA	268	468,666	0	202,869	0	0	0	0.0%
HEAT & FUEL	270	6,929	7,968	9,626	8,900	11,000	11,000	23.6%
IDENTIFICATION SUPPLIES	275	775	750	-357	2,500	1,500	1,500	-40.0%
JANITORIAL SUPP & SERV	280	23,445	23,565	24,949	30,000	32,100	32,100	7.0%
LIGHT & POWER	295	47,617	47,524	53,220	67,400	67,400	67,400	0.0%
MAINT. OF MACHINERY & EQUIP	305	5,650	20,826	27,864	31,000	36,790	36,790	18.7%
MAINT. OF BUILDING & GROUNDS	315	35,907	36,223	36,106	59,000	57,000	57,000	-3.4%
MAINT. OF OFFICE EQUIPMENT	325	8,655	3,276	2,705	7,000	5,000	5,000	-28.6%
MAINTENANCE OF SOFTWARE	330	107,331	11,082	6,538	8,900	9,900	9,900	11.2%
MISCELLANEOUS RENTAL	340	13,235	20,468	21,598	24,000	27,000	27,000	12.5%
OFFICE SUPPLIES	345	7,888	9,881	3,383	10,000	5,000	5,000	-50.0%
PROFESSIONAL FEES	350	90,877	208,483	12,555	318,826	246,000	43,000	-86.5%
POSTAGE	365	0	0	72	0	0	0	0.0%
PRINTING CHARGES	370	3,136	3,499	3,223	4,000	4,000	4,000	0.0%
SANITATION	400	588	518	675	1,500	1,500	1,500	0.0%
SMALL EQUIP. NONCAP	410	19,844	44,299	37,014	44,500	31,006	17,006	-61.8%
MEMBERSHIPS & SUBSCRIPTIONS	415	23,728	6,207	5,948	7,000	7,000	7,000	0.0%
TELEPHONE	420	6,024	5,179	4,916	12,000	5,000	5,000	-58.3%
TELEPHONE-CELLULAR	421	33,740	33,506	36,233	40,000	40,000	40,000	0.0%
TRAVEL & TRANSPORTATION	425	19,864	430	10,961	20,000	28,000	28,000	40.0%
VEHICLE MAINTENANCE	440	6,234	10,176	38,177	9,000	15,000	15,000	66.7%
WATER & SEWER	455	5,064	5,497	2,783	10,400	10,400	10,400	0.0%
<b>TOTAL NON PERSONNEL EXPENDITURES</b>		<b>1,442,494</b>	<b>949,568</b>	<b>945,047</b>	<b>1,112,769</b>	<b>1,183,718</b>	<b>956,718</b>	<b>-14.0%</b>
<b>CAPITAL OUTLAY EXPENDITURES</b>								
CAPITAL OUTLAY-MACH. & EQUIP.	216	525,343	8,926	41,966	103,000	257,000	0	-100.0%
COMPUTER SOFTWARE>5000	236	36,306	0	0	0	0	0	0.0%
<b>TOTAL CAPITAL OUTLAY EXPENDITURES</b>		<b>561,649</b>	<b>8,926</b>	<b>41,966</b>	<b>103,000</b>	<b>257,000</b>	<b>0</b>	<b>-100.0%</b>
<b>TOTAL EXPENDITURES</b>		<b>4,261,006</b>	<b>3,868,788</b>	<b>2,324,793</b>	<b>2,928,113</b>	<b>3,203,752</b>	<b>2,719,752</b>	<b>-7.1%</b>
<b>OTHER FINANCING SOURCES/(USES)</b>								
CONTRIB TO FIRE OPS	237	-145,000	-165,000	-180,726	-181,780	-181,854	-181,854	0.0%
TRANSFER TO VEHICLE REPLACEMENT FUND	4045100	-60,000	-103,385	0	-138,700	-47,000	-47,000	-66.1%
<b>NET TRANSFERS IN/(OUT)</b>		<b>-205,000</b>	<b>-268,385</b>	<b>-180,726</b>	<b>-320,480</b>	<b>-228,854</b>	<b>-228,854</b>	<b>-28.6%</b>
<b>APPROPRIATION OF EM FUND BALANCE</b>		<b>-197,813</b>	<b>-246,868</b>	<b>470,917</b>	<b>-406,780</b>	<b>-404,777</b>	<b>79,223</b>	<b>-119.5%</b>
<b>PROJECTED ENDING FUND BALANCE</b>						<b>527,223</b>	<b>1,011,223</b>	

**FIRE CAPITAL REPLACEMENT**

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY23-24	BEGINNING
		Fire Cap 55	Fire Cap 55	Fire Cap 55	Fire Cap 55	Fire Cap 55	Fire Cap 55	FY22 to FY23
								BUDGET
<b>PROJECTED BEGINNING FUND BALANCE</b>						<b>3,160,600</b>	<b>3,160,600</b>	
<b>REVENUE</b>								
SALE OF CAPITAL ASSETS	55-39-150	447,578	183,760	96,151	75,000	75,000	75,000	0.0%
SALE OF MATERIALS	55-39-200	1,600	0	0	0	0	0	0.0%
REIMBURSEMENTS	55-39-450	45,706	0	0	0	0	0	0.0%
INTEREST INCOME	55-31-820	74,413	13,021	12,033	10,000	25,000	25,000	150.0%
<b>TOTAL REVENUE</b>		<b>569,297</b>	<b>196,781</b>	<b>108,184</b>	<b>85,000</b>	<b>100,000</b>	<b>100,000</b>	<b>17.6%</b>
<b>NONCAPITAL EXPENDITURES</b>								
NONCAPITAL EXPENDITURES (FINANCED)	300	0	0	132,614	1,420,030	0	0	-100.0%
NONCAPITAL EXPENDITURES (CASH)	301	250,263	300,919	714,841	948,000	309,450	309,450	-67.4%
BANK FEES	352	0	0	0	0	0	0	0.0%
<b>TOTAL NONCAPITAL EXPENDITURES</b>		<b>250,263</b>	<b>300,919</b>	<b>847,455</b>	<b>2,368,030</b>	<b>309,450</b>	<b>309,450</b>	<b>-86.9%</b>
<b>CAPITAL OUTLAY</b>								
CAPITAL OUTLAY - LIGHT FLEET (FINANCED)	200	0	0	435,213	1,044,000	513,000	513,000	-50.9%
CAPITAL OUTLAY - LIGHT FLEET (CASH)	201	14,122	0	0	70,000	745,000	745,000	964.3%
CAPITAL OUTLAY - HEAVY FLEET (FINANCED)	210	0	0	7,442,706	5,656,000	0	0	-100.0%
CAPITAL OUTLAY - HEAVY FLEET (CASH)	211	8,372	0	0	0	0	0	0.0%
CAPITAL OUTLAY - COMMUNICATIONS EQUIPMENT (FINANCED)	220	0	0	16,860	484,450	0	0	-100.0%
CAPITAL OUTLAY - COMMUNICATIONS EQUIPMENT (CASH)	221	0	0	86,193	180,000	125,000	125,000	-30.6%
CAPITAL OUTLAY - COMPUTER EQUIPMENT (FINANCED)	230	-133	0	101,396	0	0	0	0.0%
CAPITAL OUTLAY - COMPUTER EQUIPMENT (CASH)	231	0	0	318,959	745,100	164,695	164,695	-77.9%
CAPITAL OUTLAY - MEDICAL EQUIPMENT (FINANCED)	240	0	0	221,450	775,000	500,000	500,000	-35.5%
CAPITAL OUTLAY - STATION EQUIPMENT (FINANCED)	250	0	0	290,013	272,000	0	0	-100.0%
CAPITAL OUTLAY - STATION EQUIPMENT (CASH)	251	58,134	87,358	6,995	0	84,000	84,000	100.0%
CAPITAL OUTLAY - BUILDINGS & IMPROVEMENTS (FINANCED)	260	-1,740	0	0	0	0	0	0.0%
CAPITAL OUTLAY - BUILDINGS & IMPROVEMENTS (CASH)	261	62,047	0	0	0	0	0	0.0%
<b>TOTAL CAPITAL OUTLAY</b>		<b>140,802</b>	<b>87,358</b>	<b>8,919,785</b>	<b>9,226,550</b>	<b>2,131,695</b>	<b>2,131,695</b>	<b>-76.9%</b>
<b>DEBT SERVICE</b>								
CAPITAL LEASE PAYMENTS (PRINCIPAL)	421	0	0	4,914,972	3,502,590	3,219,323	3,219,323	-8.1%
CAPITAL LEASE PAYMENTS (INTEREST)	477	0	0	139,874	144,727	388,200	388,200	168.2%
<b>TOTAL DEBT SERVICE</b>		<b>0</b>	<b>0</b>	<b>5,054,846</b>	<b>3,647,317</b>	<b>3,607,523</b>	<b>3,607,523</b>	<b>-1.1%</b>
<b>TOTAL EXPENDITURES</b>		<b>391,065</b>	<b>388,277</b>	<b>14,822,086</b>	<b>15,241,897</b>	<b>6,048,668</b>	<b>6,048,668</b>	<b>-60.3%</b>
<b>OTHER FINANCING SOURCES/(USES)</b>								
TRANSFER FROM GENERAL FUND	55-31-810	28,416	1,268,417	4,749,573	4,743,082	5,483,081	5,483,081	15.6%
PROCEEDS FROM ISSUANCE OF DEBT	55-31-830	0	0	10,808,525	9,151,480	0	0	-100.0%
<b>NET TRANSFERS</b>		<b>28,416</b>	<b>1,268,417</b>	<b>15,558,098</b>	<b>13,894,562</b>	<b>5,483,081</b>	<b>5,483,081</b>	<b>-60.5%</b>
<b>NET EFFECT ON FIRE CAPITAL FUND BUDGET</b>		<b>206,648</b>	<b>1,076,921</b>	<b>844,196</b>	<b>-1,262,335</b>	<b>-465,587</b>	<b>-465,587</b>	<b>-63.1%</b>
<b>PROJECTED ENDING FUND BALANCE</b>						<b>2,695,013</b>	<b>2,695,013</b>	

**EMERGENCY MANAGEMENT CAPITAL REPLACEMENT**

		ACTUAL	ACTUAL	ACTUAL	BEGINNING	PROPOSED	TENTATIVE	% INCREASE
	GL	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY23-24	BEGINNING
		EM Cap 56	EM Cap 56	EM Cap 56	EM Cap 56	EM Cap 56	EM Cap 56	FY22 to FY23
								BUDGET
<b>PROJECTED BEGINNING FUND BALANCE</b>						<b>137,000</b>	<b>137,000</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	0	0	6,000	6,000	100.0%
<b>TOTAL NONCAPITAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>100.0%</b>
<b>CAPITAL OUTLAY</b>								
CAPITAL OUTLAY - LIGHT FLEET	200	60,176	103,385	0	145,000	41,000	41,000	-71.7%
<b>TOTAL CAPITAL OUTLAY</b>		<b>60,176</b>	<b>103,385</b>	<b>0</b>	<b>145,000</b>	<b>41,000</b>	<b>41,000</b>	<b>-71.7%</b>
<b>TRANSFERS IN/(OUT)</b>								
TRANSFER FROM EMERGENCY MANAGEMENT FUND	56-31-810	60,000	103,385	0	138,700	47,000	47,000	-66.1%
TRANSFER FROM GENERAL FUND	56-31-820	0	16,685	0	0	0	0	0.0%
<b>NET TRANSFERS</b>		<b>60,000</b>	<b>120,070</b>	<b>0</b>	<b>138,700</b>	<b>47,000</b>	<b>47,000</b>	<b>-66.1%</b>
<b>NET EFFECT ON EM CAPITAL FUND BUDGET</b>		<b>-176</b>	<b>16,685</b>	<b>0</b>	<b>-6,300</b>	<b>0</b>	<b>0</b>	<b>-100.0%</b>
<b>PROJECTED ENDING FUND BALANCE</b>						<b>137,000</b>	<b>137,000</b>	