

SHERIDAN FIRE DISTRICT



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"The Mission of the Sheridan Fire District is to provide a safe, professional, and courteous team that strives to exceed the community's expectations. This mission requires our members to be part of a capable, respectful, all-hazard Fire/E.M.S. district that focuses on "Just doing the right thing" for those we serve."

ANNUAL BUDGET FISCAL YEAR 2024-2025



SHERIDAN FIRE DISTRICT
THE FISCAL YEAR 2024-2025 BUDGET
INTRODUCTION OF MEMBERS

<u>Fire District Board Member</u>	<u>Term Expires</u>
Tamara "Tammy" Heidt, Board President	June 30, 2027
Ray Bottenberg, Vice President	June 30, 2025
Cory Christman, Director	June 30, 2025
Pete Gutbrod, Director	June 30, 2027
Gary Giddings, Director	June 30, 2027

Budget Committee Members

Cody Heidt	June 30, 2025
Larry Deibel	June 30, 2027
Leo Krick	June 30, 2025
Mike Griffith	June 30, 2027

Vacant

The Budget Committee comprises the Board of Directors and (5) citizen volunteers appointed by the Board.

Administrative Staff

Les Thomas, Fire Chief/Budget Officer

Phill Riggs, Division Chief

Donna Hammer, EMS Coordinator

Marguerite Alexander, Administrative Assistant



Sheridan Fire District

230 SW Mill St.
Sheridan, OR 97378

Main Station: 503-843-2467

Fax: 503-843-4691

www.sheridanfd.org

Budget Meeting: May 21, 2024, at 6:00 PM

Sheridan Fire District, 230 SW Mill St., Sheridan, OR 97378

ZOOM- <https://us02web.zoom.us/j/88972654807>

AGENDA

- The board president will call the meeting to order.
- Flag Salute.
- Determine if we have a quorum (6 total or better).
- Directs the election of the presiding BUDGET COMMITTEE. CHAIRPERSON and turns the meeting over to them.
- Roll Call by the Fire Chief and the results presented to the Budget Chair.
- Budget Message Presented – by the Budget Officer (Fire Chief).
- Presentation of the Proposed Budget for Fiscal Year 2024-25.
- Review and discuss the Budget.
- (Chair calls for public comment) Hear and consider the public's comments.
- Determine if another meeting is required. (If so, see the date; if not, go to next),
- Make a motion to approve the budget (Sample motion provided on next page).
- Adjournment ---NOTE: Budget Hearing is scheduled for June 11th at 6:00 pm.

The motion wording needs to be passed by the budget committee.

"I move that we approve the budget as presented and the 24-25 property taxes at the district's permanent tax rate of \$1.1188 per \$1,000 of assessed value and the levy rate of \$0.88 per \$1,000 of assessed value."

WE WILL NEED A SECOND.....

Budget Committee Duties to Comply with Local Budget Law

- ▶ *Meets publicly to review the Proposed Budget*
- ▶ *May Not discuss or deliberate on the Budget outside of a public meeting.*
- ▶ *The Budget Committee must have a quorum present to hold a meeting.*
- ▶ *Receives the Budget and Budget Message.*
- ▶ *Provides an opportunity for the public to ask questions and comment on the Budget.*
- ▶ *Approves the Budget, tax rate, and amount of Local Option Levy.*
- ▶ *Any Budget Committee action must have the approval of a majority of its members.*



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Honesty: Committed to creating and maintaining an open and truthful environment that is fair and consistent.

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Budget Calendar for the 2024-2025 Budget Year

1. Prepare the Proposed Budget	<i>March-May 2024</i>
2. Appoint Budget Officer and Budget Committee Members (If needed)	<i>April 9, 2024</i>
3. Publish the First Notice of Budget Committee Meeting (website). Publish legal notice of the budget committee meeting no more than 30 days before receiving the proposed budget.	<i>May 3, 2024</i>
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5. 1st Budget Committee Meeting- Tuesday at 6:00 p.m. a. Budget message and the budget document are presented. b. The committee passes a motion recommending the budget and approving the amount and rate of total ad valorem property taxes to be certified.	<i>May 21, 2024</i>
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SHERIDAN FIRE DISTRICT



Intro Pages: Budget Message – Accounting Practices



Budget Message



General Fund: Revenue



General Fund: Personnel Services



General Fund: Material and Services



General Fund: Transfers/Contingency



**Reserve Funds: Building, Equipment,
Seismic, Fancher, Vol**



Glossary and thank you!



SHERIDAN FIRE DISTRICT

BALLSTON / BUELL / SHERIDAN

To: Board of Directors, Budget Committee, Residents, and Customers of Sheridan Fire District
From: Les Thomas, Fire Chief
Subject: Fiscal Year 24-25 Budget Message
Date: May 21, 2024

I am pleased to present the proposed fiscal year 2024/2025 budget for Sheridan Fire District (District). This budget has been prepared in accordance with the State of Oregon (ORS 294.426-Meeting, ORS 294.428-Approval, ORS 294.448-Notice, ORS 294.453-Hearing, ORS 294.456-Adoption, ORS 294.458-Certify Taxes). It is intended to serve as a financial plan, policy document, communication device, and operations guide. This document tells how the district uses 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 Sheridan Fire District policy.

Budget Message

FUND ACCOUNTING:

Sheridan Fire District (district) uses funds to report the financial position and determine operational limitations. Fund accounting is designed to demonstrate legal compliance and aid in financial management by segregating transactions related to certain District functions, purchases, or activities.

A fund is a separate accounting entity with a self-balancing set of accounts.

We maintain the funds required by law and reduce the number of funds when possible. We create new funds only when necessary. We have successfully received some grant funding over the past several years. As a result, we created a separate Grant Fund to better monitor individual grants as funds are received and expended.

MODIFIED CASH BASIS ACCOUNTING:

The district utilizes a modified cash basis accounting for all funds. This means the district will record revenue only when cash is received and expenditures only when money is spent. Cash is also the only asset recorded. Projections for cash to be collected can differ dramatically from what is received. Therefore, the District commits to spending money when we know we have enough cash in the bank to cover the expense.

BUDGET POLICY AND STRATEGY:

The Fiscal Year 2024-2025 Budget document has been prepared after analyzing and evaluating divisional needs. Amounts expended in prior years have also been considered. The Budget represents the desired level of service to be provided and the financial support required to pay for those services for the upcoming Fiscal Year. It is prepared on the modified cash basis of accounting and is summarized by major expenditure categories within each organizational unit.

The Budget will be adopted this year, as it has been in prior years, by category within each fund. These categories are Personnel Services, Materials and Services, Capital Outlay, Debt Services, and Contingency. Adopting the Budget by category (rather than by line item) allows the district some flexibility in paying for specific items within a category while still maintaining appropriate control.

An accurate revenue projection is critical, and we have developed a realistic, conservative approach to estimating our revenue. With a conservative, accurate estimate, we can prioritize and allocate our spending. Revenue estimates are based on multi-year historical trends, with consideration given to our District's economic climate and inflation, expected population, and increases in assessed valuations. With the inflated budget from the previous fiscal year, we have taken an even more conservative best estimate for the 2024/2025 budget cycle.

The district passed a 0.88 cent per \$1,000 Operating Levy in May 2022, which went into effect during the 2022/2023 Fiscal Year. This levy replaced the previous levy of 0.35 cents per \$1,000 and increased the Operating Levy by 0.53 cents per \$1,000, for a total of \$1.99 per \$1,000 of assessed value. We have used the new levy totals and conservatively determined that 94% of that amount would be available for the 2024/2025 budget.

DISTRICT SERVICES:

Sheridan Fire District provides many services to its citizens, including primary and advanced life support, emergency medical transportation, fire suppression activities, various rescue services, fire code/driveway inspections, essential fire plan reviews, and fire prevention education.

BEGINNING CASH BALANCES:

As a Budget Policy, Sheridan Fire District strives to maintain an adequate beginning balance (working capital). For the Fiscal Year 2024-2025, approximately \$650,000 in the General Fund will be carried over after implementing a capital loan plan.

CONTINGENCIES:

Each year, unexpected circumstances arise that were not anticipated when the Budget was developed and adopted. The Government Finance Officers Association, League of Oregon Cities, and Special Districts Association of Oregon recommend that between 5% and 8% of a fund's budget be set aside for contingencies. Money not utilized for contingencies is carried over to the next Fiscal Year. However, the 24/25 budget has proven to be highly challenging due to unanticipated overages, mechanical failures, deferred building maintenance, An ambulance remount and PPE replacements, and non-budgeted circumstances that forced the district to use all of its contingency funds and all reserves to meet the increased expenses.

RESERVE FUNDS:

Sheridan Fire District wishes to continue setting aside funds each year for future capital purchases. The Reserve Fund tracks this money. We have continued to develop the Equipment Replacement Plan as the basis for continued funding. The reserve fund will be replenished as able and fiscally responsible to do so.

SUMMARY OF BUDGET PRACTICES:

1. The district will attempt to provide the highest level and quality of service on its possible financial ability to do so.
2. The district will attempt to fund the Reserve Fund for future capital needs to the best of its ability. This is a high priority, but essential expenditures will determine the amount available.
3. The district will continue to provide the FireMed program, which offers a low-cost financial benefit to Sheridan Fire District members.
4. The district will continue to do its best to manage our resources effectively and efficiently.

Accomplishments and Initiatives

As of today's report, our current career staffing is 15 personnel with 3 OSFM grant funded summer positions. This is a decrease from last year's number of 19 personnel and 3 OSFM grant funded summer positions. The decreased staffing is primarily due to the inability to compete with larger organizations offering extreme wages and benefits raises. We are dealing with an increased call volume and simultaneous service requests. The data gathered shows that most of these runs occur during the daytime. Our campaign to increase volunteer numbers has not provided additional volunteer daytime coverage; we added three last year and lost four. The neighboring fire and EMS districts on both sides of our district have struggled initially to meet their requirements for staffing; this affected our resource availability locally. Typically, a tiered fire/EMS mutual aid system is used to cover each additional simultaneous requested call within our district; with increased unavailability and delays from our mutual aid partners, we were forced to re-evaluate our staffing models. It was determined that we must move our administrative personnel back to the line to staff for calls temporarily to meet our financial needs. We are in discussion with local, state, and federal leadership for assistance with EMS funding. The fire district receives tax monies for fire only, EMS is paid for by fees for service only. The revenue streams are controlled by insurance companies, Medicare and Medicaid, and the State of Oregon funded GEMT (they have reduced the amount of payments).

Our apparatus replacement and repair plan began in November of 2023. The plan was distributed to our board of commissioners. The evaluation of the fire and ambulance fleet determined that the district is in a precarious position. The apparatus fleet was found to have almost all its heavy fleet to be non-DOT compliant. A repair and compliance plan was built, and we started fixing those apparatus of value and sustainability. The repair cost exceeded the existing repair budget by 33%; this non-budgeted financial burden proved challenging to complete. The 2023 plan has assisted us with stabilizing our fleet repair costs. It was determined that an aggressive campaign for federal, local, and state grants to replace heavy fire apparatus would continue. The surplus sales of apparatus that have exceeded their repair and service value also continue. We have a surplus of one vehicle so far, and we plan to have a surplus of three others as we can do so in the 24/25 fiscal year. Our vehicles' fuel cost exceeded \$6.00 a gallon; we surveyed other districts and found a less expensive service to meet our fuel needs. This service will begin in June 2023, with savings noted and documented in the 2024 budget.

Impacts/Changes to Previous Budget

A multi-tiered approach to evaluating what repairs on our aged fleet are crucial and which repairs can be delayed (not forgotten) until the financial means are made available will be the approach again this budget year. All non-essential, non-used, or non-repairable vehicles will be requested to be surplus. A surplus of apparatus will only occur when it doesn't affect our district's ability to respond adequately; all apparatus will be evaluated for their financial value, geographic location, and use capabilities within our response model. Our staffing model will be decreased to meet our budget sustainability and increased as needed to meet our demands for additional services within our fire district. An increased campaign to recruit and retain volunteers will continue. Sustainability and service capabilities review will continue to be evaluated with the primary goal of retaining and regaining all extra funding to become financially independent, which will be the priority.

Proposed FY 2024/2025 General Fund Detail ONLY

BEGINNING FUND BALANCE/CARRYOVER	\$ 650,000
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PROJECTED REVENUE	BUDGET
Taxes	\$ 1,210,000
User Fees/Fire Med/Miscellaneous Revenue	\$ 952,700
Beginning Fund Balance	\$ 1,064,700
TOTAL REVENUE/CARRYOVER	\$ 2,924,700

PROJECTED EXPENSES	BUDGET
Personnel Services	\$ 2,108,500
Materials and Services	\$ 370,000
Total Capital Outlay –	\$ 5,000
Debt Service	\$ 217,644
Transfer to Volunteer Fund	\$ 18,000
Total Contingency Fund	\$ 25,000
TOTAL EXPENDITURES	\$ 2,483,500

UNAPPROPRIATED ENDING FUND BALANCE (Savings)	\$ 198,556

ENDING FUND BALANCE = ZERO FUND BALANCE
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FY24/25 Capital Replacement Fund

The Capital Replacement Plan identifies all apparatus and equipment's current cost and estimated life span.

Fund Balance is available for capital purchases in between capital purchases. Funding is provided through transfers from the General Fund, the sale of apparatus and equipment, conflagration fees for apparatus, services fees, and debt issuance proceeds.

The proposed capital purchases for FY24/25 will be held in reserve until needed. Before purchasing these items, grants will be written and submitted for each capital expenditure potential. Matching funding will be provided for these grants, and this potential will be shared within the budget for potential expenditures.

Scheduled purchases will be outlined in the Capital Replacement Plan spreadsheet as required.

Closing, Y'all

This budget has been prepared to provide a sustainable service delivery plan. This budget ensures operational needs are met as the Sheridan Fire District continues to effectively provide emergency response and life safety services while remaining receptive to our customer's needs and the current economy.

Therefore, the Sheridan Fire District presents this proposed budget for Fiscal Year 2024-2025 to the budget committee, board of directors, and our public for their comments at the Public Hearing scheduled for May 21, 2024.

Respectfully,

Les Thomas

Fire Chief

Sheridan Fire District

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A multi-tiered approach to evaluating what repairs on our aged fleet are crucial and which repairs can be delayed (not forgotten) until the financial means are made available will be the approach again this budget year. All non-essential, non-used, or non-repairable vehicles will be requested to be surplus. A surplus of apparatus will only occur when it doesn't affect our district's ability to respond adequately; all apparatus will be evaluated for their financial value, geographic location, and use capabilities within our response model. Our staffing model will be decreased to meet our budget sustainability and increased as needed to meet our demands for additional services within our fire district. An increased campaign to recruit and retain volunteers will continue. Sustainability and service capabilities review will continue to be evaluated with the primary goal of retaining and regaining all extra funding to become financially independent, which will be the priority.

Proposed FY 2024/2025 General Fund Detail ONLY

BEGINNING FUND BALANCE/CARRYOVER	\$ 650,000
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PROJECTED REVENUE	BUDGET
Taxes	\$ 1,210,000
User Fees/Fire Med/Miscellaneous Revenue	\$ 952,700
Beginning Fund Balance	\$ 1,064,700
TOTAL REVENUE/CARRYOVER	\$ 2,924,700

PROJECTED EXPENSES	BUDGET
Personnel Services	\$ 2,108,500
Materials and Services	\$ 370,000
Total Capital Outlay –	\$ 5,000
Debt Service	\$ 217,644
Transfer to Volunteer Fund	\$ 18,000
Total Contingency Fund	\$ 25,000
TOTAL EXPENDITURES	\$ 2,483,500

UNAPPROPRIATED ENDING FUND BALANCE (Savings)	\$ 198,556

ENDING FUND BALANCE = ZERO FUND BALANCE
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FY24/25 Capital Replacement Fund

The Capital Replacement Plan identifies all apparatus and equipment's current cost and estimated life span.

Fund Balance is available for capital purchases in between capital purchases. Funding is provided through transfers from the General Fund, the sale of apparatus and equipment, conflagration fees for apparatus, services fees, and debt issuance proceeds.

The proposed capital purchases for FY24/25 will be held in reserve until needed. Before purchasing these items, grants will be written and submitted for each capital expenditure potential. Matching funding will be provided for these grants, and this potential will be shared within the budget for potential expenditures.

Scheduled purchases will be outlined in the Capital Replacement Plan spreadsheet as required.

Closing, Y'all

This budget has been prepared to provide a sustainable service delivery plan. This budget ensures operational needs are met as the Sheridan Fire District continues to effectively provide emergency response and life safety services while remaining receptive to our customer's needs and the current economy.

Therefore, the Sheridan Fire District presents this proposed budget for Fiscal Year 2024-2025 to the budget committee, board of directors, and our public for their comments at the Public Hearing scheduled for May 21, 2024.

Respectfully,

Lee Thomas

Fire Chief

Sheridan Fire District

SHERIDAN FIRE DISTRICT BUDGET
FISCAL YEAR 2024 - 2025

GENERAL FUND

*Throughout this Budget the Personnel Services, Materials & Services and Capital Outlay are considered allocated to the Fire and EMS organizational unit.

2021-22	2022-23	2023-24	Acct #	GENERAL FUND RESOURCES	2024-25	2024-25	2024-25
Actual	Budget	Budget			PROPOSED	APPROVED	ADOPTED
792,489	829,000	1,279,975	1000.1	Fund Balance July 1	650,000	-	-
				TAXES			
546,008	578,000	1,100,676		1000.5.1 Current Year Taxes	1,150,000	-	-
				<i>Polk Co. current</i>			
				<i>Yamhill Co. current</i>			
31,440	50,000	50,000		1000.5.2 Prior Year Taxes	60,000	-	-
				<i>Polk Co. prior</i>			
				<i>Yamhill Co. prior</i>			
179,936	454,440	including above		1000.5.3 Local Option Levy	included above	including above	including above
757,384	1,082,440	1,150,676		Total Tax Resources	1,210,000	-	-
				OTHER REVENUE			
170,632	115,200	263,505	1000.2	Miscellaneous Income	112,000	-	-
5,009	4,000	13,000		*1000.2.1 Account Interest	15,000		
100,985	-	35,000		*1000.2.2 Grants (see Grant Fund)	35,000		
30,967	50,000	15,000		*1000.2.3 Conflagration	25,000		
896	1,000	37,000		*1000.2.4 Surplus Sales	25,000		
22,117	60,000	22,000		*1000.2.5 Miscellaneous	10,000		
247	200	300		*1000.2.6 Address Signs	500		
10,411	-	2,500		*1000.2.7 Donations	1,500		
		93,079		Transfer from Building Maintenance Fund	-		
		45,626		Transfer from Seismic Fund	-		
1,049,715	871,500	939,000		User Fees/FireMed/GEMT	952,700	-	-
587,320	794,000	755,000		*1000.3.1 Ambulance User Fees	750,000		
4,217	2,500	18,000		*1000.3.2 Cost Recovery	15,000		
21,540	25,000	16,000		*1000.3.3 FireMed	17,700		
59,266	50,000	150,000		*1000.3.4 GEMT	170,000		
127,872				*1000.4 Contractual Services			
249,500				*1000.10.3 Capital Loan			
1,220,347	986,700	1,202,505		Total Other Revenue	1,064,700	-	-
2,770,220	2,898,140	3,633,156		TOTAL GENERAL FUND RESOURCES	2,924,700	-	-

SHERIDAN FIRE DISTRICT BUDGET
FISCAL YEAR 2024 - 2025

2021-22 Actual	2022-23 Budgeted	2023-24 Budget	Acct #	GENERAL FUND PERSONNEL SERVICES	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
1001 SALARIES & WAGES							
203,622	239,000	313,258	1001.1	Administrative Staff	250,000	0	0
456,850	807,000	1,092,600	1001.2	FF/Paramedic & FF/EMT (Line Staff)	880,000	0	0
82,924	116,500	109,000	1001.3	Overtime	70,000	0	0
928	84,600	35,000	1001.4	Part-Time - 3 PT - OSFM Grant	35,000	0	0
744,324	1,247,100	1,549,858		TOTAL SALARIES & WAGES:	1,235,000	0	0
FTE: 14	FTE: 13	FTE: 19/ 3 PT			FTE: 14/ 3 PT	FTE: 14/ 3 PT	FTE: 14/ 3 PT
EMPLOYEE BENEFITS							
37,494	51,000	75,000	1001.5	Workers Compensation	75,000	0	0
155,038	272,000	258,121	1001.6	Health Insurance	235,000	0	0
56,787	74,000	146,116	1001.7	Payroll Taxes	123,000	0	0
194,763	309,500	492,296	1001.8	PERS	420,000	0	0
		6732	1001.9	Long-term Disability and Life Insurance/LOSAP	20500	0	0
444,082	706,500	978,265		TOTAL EMPLOYEE BENEFITS:	873,500	0	0
1,188,406	1,953,600	2,528,123		TOTAL PERSONNEL SERVICES:	2,108,500	0	0

2021-22 Actual	2022-23 Budgeted	2023-24 Budget	Acct #	GENERAL FUND MATERIALS & SERVICES	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
26,238	49,700	15,000	1002.1	General Supplies	12,500	-	-
46,118	43,000	45,000	1002.2	Utilities	45,000	-	-
9,204	9,500	10,000	1002.3	Facility Maintenance	10,000	-	-
159,925	165,500	35,000	1002.4	Contract billing services / Professional fees-Tactical/Attorney/ASI	37,000	-	-
12,823	33,000	15,000	1002.5	Travel & Education	10,000	-	-
42,170	44,000	45,000	1002.6	Insurance - Comprehensive & Liability	45,000	-	-
17,451	9,625	5,000	1002.7	Miscellaneous Expenditures/ Awards Ceremony	2,500	-	-
29,433	33,000	36,000	1002.8	Dispatch Services (& radio services)	37,000	-	-
43,645	75,000	30,000	1002.9	Apparatus & Equipment Maintenance	27,000	-	-
31,452	-	43,000	1002.9.4	Fuel	42,000	-	-
24,316	32,000	15,000	1002.1	PPE & Uniforms	10,000	-	-
5,809	40,000	15,000	1002.11	Equipment	10,000	-	-

2021-22	2022-23	2023-24	Acct #	GENERAL FUND MATERIALS & SERVICES	2024-26	2024-26	2024-25
Actual	Budgeted	Budget			PROPOSED	APPROVED	ADOPTED
26,238	49,700	15,000	1002.1	General Supplies	12,500	-	-
46,118	43,000	45,000	1002.2	Utilities	45,000	-	-
9,204	9,500	10,000	1002.3	Facility Maintenance	10,000	-	-
159,925	165,500	35,000	1002.4	Contract billing services / Professional fees-Tactical/Attorney/ASI	37,000	-	-
12,823	33,000	15,000	1002.5	Travel & Education	10,000	-	-
42,170	44,000	45,000	1002.6	Insurance - Comprehensive & Liability	45,000	-	-
17,451	9,625	5,000	1002.7	Miscellaneous Expenditures/ Awards Ceromony	2,500	-	-
29,433	33,000	36,000	1002.8	Dispatch Services (& radio services)	37,000	-	-
43,645	75,000	30,000	1002.9	Apparatus & Equipment Maintenance	27,000	-	-
31,452	-	43,000	1002.9.4	Fuel	42,000	-	-
24,316	32,000	15,000	1002.1	PPE & Uniforms	10,000	-	-
5,809	40,000	15,000	1002.11	Equipment	10,000	-	-

SHERIDAN FIRE DISTRICT BUDGET
FISCAL YEAR 2024 - 2025

2021-22	2022-23	2023-24	Acct #	GENERAL FUND MATERIALS & SERVICES	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
Actual	Budgeted	Budget					
11,999	-	-	1002.12	Grant (see Grant Fund)	-	-	-
694	-	-	1002.13	Student Intern Volunteer Program	-	-	-
32,475	40,000	46,000	1002.14	EMS Supplies	45,000	-	-
15,295	8,000	-	1002.15	Confiragration Expense	-	-	-
168,491	-	40,000	1002.16	Contracted Services - CPA in current year	37,000	-	-
677,538	582,325	395,000		TOTAL MATERIALS & SERVICES:	370,000	-	-

SHERIDAN FIRE DISTRICT BUDGET
FISCAL YEAR 2024 - 2025

2021-22 Actual	2022-23 Budgeted	2023-24 Budget	Acct #	GENERAL FUND MATERIALS & SERVICES	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
11,999	-	-	1002.12	Grant (see Grant Fund)	-	-	-
694	-	-	1002.13	Student Intern Volunteer Program	-	-	-
32,475	40,000	46,000	1002.14	EMS Supplies	45,000	-	-
15,295	8,000	-	1002.15	Conflagration Expense	-	-	-
168,491	-	40,000	1002.16	Contracted Services - CPA in current year	37,000	-	-
677,538	582,325	395,000		TOTAL MATERIALS & SERVICES:	370,000	-	-

2021-22 Actual	2022-23 Budgeted	2023-24 Budget	Acct #	GENERAL FUND CAPITAL OUTLAY	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
-	-	-		Buildings and Apparatus	5,000	-	-
-	-	28,000		Apparatus - Brush Truck 97 Remount	-	-	-
-	-	158,000		Ambulance remount	-	-	-
-	-	186,000		TOTAL CAPITAL OUTLAY	5,000	-	-

2021-22 Actual	2022-23 Budgeted	2023-24 Budget	Acct #	GENERAL FUND DEBT PAYMENTS	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
-	30,000	30,000		Debt Service Principal Payment (June 15th)	121,563	-	-
19,500	12,000	12,000		Debt Service Interest Payment (Dec 15th & June 15th)	66,081	-	-
19,500	42,000	42,000		TOTAL DEBT PAYMENTS	217,644	-	-

2021-22 Actual	2022-23 Budgeted	2023-24 Budget	Acct #	GENERAL FUND INTERFUND TRANSFERS	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
20,000	20,000	18,000		Transfer to Volunteer Spending Authority	-	-	-
-	30,000	-		Transfer to Equipment Reserve Fund	-	-	-
-	20,000	-		Transfer to Building Maint. Fund	-	-	-
20,000	70,000	18,000		TOTAL TRANSERS	-	-	-
-	250,215	25,000	1005	CONTINGENCY**	25,000	-	-
39,500	362,215	85,000		TOTAL OTHER EXPENDITURES-NOT ALLOCATED (tr,cntg,dbt)	242,644	-	-
1,865,944	2,535,925	3,109,123		TOTAL GENERAL FUND EXPENDITURES-ALLOCATE	2,483,500	-	-
2,770,220	2,898,140	3,633,156		TOTAL GENERAL FUND RESOURCES	2,924,700	-	-
854,776	-	439,033		UNAPPROPRIATED ENDING FUND BALANCE carryover to next year	198,556	-	-

Sheridan Fire District Master Loan List

Bank Holder	Original Amount	Term years %	Due Date	Principal	Interest	Total Due	Remaining owed
First Fed	\$ 350,000.00	10 yrs - 3.3%	6/1/2022	\$0.00	\$0.00	\$0.00	\$350,000.00
"	"	"	12/15/2022	\$0.00	\$6,224.17	\$6,224.17	\$350,000.00
"	"	"	6/15/2023	\$30,000.00	\$5,775.00	\$35,775.00	\$320,000.00
"	"	yr 2	12/15/2023	\$0.00	\$5,280.00	\$5,280.00	\$0.00
"	"	"	6/15/2024	\$31,000.00	\$5,280.00	\$36,280.00	\$289,000.00
"	"	yr 3	12/15/2024	\$0.00	\$4,768.50	\$4,768.50	\$0.00
"	"	"	6/15/2025	\$32,000.00	\$4,768.50	\$36,768.50	\$257,000.00
"	"	yr 4	12/15/2025	\$0.00	\$4,240.50	\$4,240.50	\$0.00
"	"	"	6/15/2026	\$33,000.00	\$4,240.50	\$37,240.50	\$224,000.00
"	"	yr 5	12/15/2026	\$0.00	\$3,696.00	\$3,696.00	\$0.00
"	"	"	6/15/2027	\$34,000.00	\$3,696.00	\$37,696.00	\$190,000.00
"	"	yr 6	12/15/2027	\$0.00	\$3,135.00	\$3,135.00	\$0.00
"	"	"	6/15/2028	\$36,000.00	\$3,135.00	\$39,135.00	\$154,000.00
"	"	yr 7	12/15/2028	\$0.00	\$2,541.00	\$2,541.00	\$0.00
"	"	"	6/15/2029	\$37,000.00	\$2,541.00	\$39,541.00	\$117,000.00
"	"	yr 8	12/15/2029	\$0.00	\$1,930.50	\$1,930.50	\$0.00
"	"	"	6/15/2030	\$38,000.00	\$1,930.50	\$39,930.50	\$79,000.00
"	"	yr 9	12/15/2030	\$0.00	\$1,303.50	\$1,303.50	\$0.00
"	"	"	6/15/2031	\$39,000.00	\$1,303.50	\$40,303.50	\$40,000.00
"	"	yr 10	12/15/2031	\$0.00	\$660.00	\$660.00	\$0.00
"	"	"	6/15/2032	\$40,000.00	\$660.00	\$40,660.00	\$0.00
				\$350,000.00	\$67,109.17	\$417,109.17	\$0.00

Bank Holder	Original Amount	Term years %	Due Date	Principal	Interest	Total Due	Remaining owed
Umpqua	\$ 800,000.00	10 yrs - 6.5%	12/1/2023	\$0.00	\$17,911.11	\$17,911.11	\$800,000.00
"	"	"	6/1/2024	\$59,283.75	\$26,000.00	\$85,283.75	\$740,716.25
"	"	yr 2	12/1/2024	\$0.00	\$24,073.28	\$24,073.28	\$740,716.25
"	"	"	6/1/2025	\$63,137.20	\$24,073.28	\$87,210.47	\$677,579.05
"	"	yr 3	12/1/2025	\$0.00	\$22,021.32	\$22,021.32	\$677,579.05
"	"	"	6/1/2026	\$67,241.11	\$22,021.32	\$89,262.43	\$610,337.94
"	"	yr 4	12/1/2026	\$0.00	\$19,835.98	\$19,835.98	\$610,337.94
"	"	"	6/1/2027	\$71,611.79	\$19,835.98	\$91,447.77	\$538,726.15
"	"	yr 5	12/1/2027	\$0.00	\$17,508.60	\$17,508.60	\$538,726.15
"	"	"	6/1/2028	\$76,266.55	\$17,508.60	\$93,775.15	\$462,459.60
"	"	yr 6	12/1/2028	\$0.00	\$15,029.94	\$15,029.94	\$462,459.60
"	"	"	6/1/2029	\$81,223.88	\$15,029.94	\$96,253.82	\$381,235.72
"	"	yr 7	12/1/2029	\$0.00	\$12,390.16	\$12,390.16	\$381,235.72
"	"	"	6/1/2030	\$86,503.43	\$12,390.16	\$98,893.59	\$294,732.29
"	"	yr 8	12/1/2030	\$0.00	\$9,578.80	\$9,578.80	\$294,732.29
"	"	"	6/1/2031	\$92,126.15	\$9,578.80	\$101,704.95	\$202,606.14
"	"	yr 9	12/1/2031	\$0.00	\$6,584.70	\$6,584.70	\$202,606.14
"	"	"	6/1/2032	\$98,114.35	\$6,584.70	\$104,699.05	\$104,491.79
"	"	yr 10	12/1/2032	\$0.00	\$3,395.98	\$3,395.98	\$104,491.79
"	"	"	6/1/2033	\$104,491.79	\$3,395.98	\$107,887.77	\$0.00
				\$800,000.00	\$304,748.63	\$1,104,748.62	\$0.00

Bank Holder	Original Amount	Term years %	Due Date	Principal	Interest	Total Due	Remaining owed
US Bank Capital	\$378,000.00	7 yrs - 5.39%	11/1/2024	\$40,829.43	\$26,429.86	\$67,259.29	N/A
"	"	yr 2	11/1/2025	\$49,085.00	\$18,173.49	\$67,259.29	\$299,608.16
"	"	yr 3	11/1/2026	\$51,731.53	\$15,527.76	\$67,259.29	\$245,807.37
"	"	yr 4	11/1/2027	\$54,519.85	\$12,739.44	\$67,259.29	\$189,106.72
"	"	yr 5	11/1/2028	\$57,458.47	\$9,800.82	\$67,259.29	\$129,349.91
"	"	yr 6	11/1/2029	\$60,555.49	\$6,703.80	\$67,259.29	\$66,372.20
"	"	yr 7	11/1/2030	\$63,819.43	\$3,439.86	\$67,259.29	\$0.00
				\$377,999.20	\$92,815.03	\$470,815.03	\$0.00

Total Yearly Debt Payments	
2022	\$6,224.17
2023	\$58,966.11
2024	\$217,664.82
2025	\$217,500.08
2026	\$217,294.20
***LEVY YEAR	\$217,319.66
2028	\$217,740.38
2029	
2030	
2031	
2032	

SHERIDAN FIRE DISTRICT BUDGET
FISCAL YEAR 2024 - 2025

BUILDING MAINTENANCE FUND					Est. Prior to 2014 - Closed in 2023-2024		
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2021-22 Actual	2022-23 Budgeted	2023-24 Budget	Acct #	BUILDING MAINTENANCE RESERVE FUND RESOURCES	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
269,253	123,250	92,979	2000.1	Fund Balance July 1		-	-
-	20,000	-	2000.3	Transfer In, from Gen. Fund	-	-	-
100,500	-	100	2000.2	Interest or loan proceeds	-	-	-
-	-	-	2000.2-		-	-	-
369,753	143,250	93,079	1	TOTAL BUILDING FUND RESOURCES	-	-	-

2021-22 Actual	2022-23 Budgeted	2023-24 Budget	Acct #	BUILDING MAINTENANCE RESERVE FUND EXPENDITURES	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
-	-	93,079	2000.4.1	Transfer to General Fund - Change 2000.1 to 2000.4.1 per resolution	7,769	-	-
215,274	15,000	-		Building Repair & Upkeep	-	-	-
-	20,000	-		Seismic Grant Upgrades	-	-	-
-	108,250	-		Station Upgrades & Remodel	-	-	-
-	-	-	2000.2-		-	-	-
215,274	143,250	93,079	1	TOTAL BUILDING FUND expenditures	7,769	-	-
154,479	-	-		UNAPPROPRIATED ENDING FUND BALANCE, carryover to next year	(7,769)	-	-

EQUIPMENT RESERVE FUND					Est. Prior to 2014 - Review in 2024		
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2021-22 Actual	2022-23 Budgeted	2023-24 Budget	Acct #	EQUIPMENT RESERVE FUND RESOURCES	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
385,353	18,900	22,500	3000.1	Fund Balance July 1	11,600	-	-
-	30,000	-	3000.3	Transfer In, from Gen. Fund	-	-	-
-	-	100	3000.2	Interest	50	-	-
385,353	48,900	22,600		TOTAL EQUIPMENT FUND RESOURCES	11,650	-	-

2021-22 Actual	2022-23 Budgeted	2023-24 Budget	Acct #	EQUIPMENT RESERVE FUND EXPENDITURES	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
268,642	48,900	-	3000.4	Ambulance Purchase	-	-	-
-	-	-		Equipment Purchase	-	-	-
76,000	-	-		Command Vehicles	-	-	-
344,642	48,900	-		TOTAL EQUIPMENT RESERVE FUND EXPENDITURES	-	-	-
40,711	-	22,600		UNAPPROPRIATED ENDING FUND BALANCE, carryover to next year	11,650	-	-

SHERIDAN FIRE DISTRICT BUDGET
FISCAL YEAR 2024 - 2025

JOHN FANCHER MEMORIAL FUND				Est. Prior to 2014 - Review In 2024		
JOHN FANCHER MEMORIAL RESOURCES						
2021-22 Actual	2022-23 Budgeted	2023-24 Budget	Acct #	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
5,127	5,127	4,927	4000.1	4,927	-	-
			4000.3	-	-	-
	5		4000.2	-	-	-
5,127	5,132	4,927	TOTAL FANCHER FUND RESOURCES		4,927	-
JOHN FANCHER MEMORIAL EXPENDITURES						
2021-22 Actual	2022-23 Budgeted	2022-23 Budget	Acct #	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
	200	200	4000.6	200	-	-
	4,932	-	Additional or Future Awards		-	-
-	5,132	200	TOTAL FANCHER FUND EXPENDITURES		200	-
5,127	-	4,727	UNAPPROPRIATED ENDING FUND BALANCE, carryover to next year		4,927	-
TRUST/AGENCY - VOLUNTEER FUND				Est. Prior to 2014 - Review In 2024		
TRUST/AGENCY VOLUNTEER FUND RESOURCES						
2021-22 Actual	2022-23 Budgeted	2023-24 Budget	Acct #	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
-	-	4,900	5000.1	1,849	-	-
20,000	20,000	18,000	5000.2	-	-	-
-	-	-	5000.3	-	-	-
20,000	20,000	22,900	TOTAL VOLUNTEER FUND RESOURCES		1,849	-
TRUST/AGENCY VOLUNTEER FUND EXPENDITURES						
2021-22 Actual	2022-23 Budgeted	2023-24 Budget	Acct #	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
15,100	20,000	15,000	Appreciation Program-LOSAP		-	-
-	-	-	5000.4	1,849	-	-
15,100	20,000	15,000	TOTAL VOLUNTEER FUND EXPENDITURES		1,849	-
4,900	-	7,900	UNAPPROPRIATED ENDING FUND BALANCE, carryover to next year		1,849	-

SHERIDAN FIRE DISTRICT BUDGET
FISCAL YEAR 2024 - 2025

GRANT RESERVE FUND	Est. Prior to 7/2022 - Review in 2033
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2021-22 Actual	2022-23 Budgeted	2023-24 Budget	Acct #	GRANT FUND RESOURCES	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
-	-	84,000		7000.1 Fund Balance July 1	81000.00	-	-
-	98,000	697,300		7000.2 FEMA (AFG) Grant - Engine/Washer Dryer	748,000	-	-
-	5,000	-		7000.3 VFA Grant (50/50 GF Equip)	4,900	-	-
-	25,000	7,500		7000.4 Spirit/Siletz Grant (50/50 GF Equip)	5,420	-	-
-	5,000	-		7000.5 ODF Grant (50/50 GF PPE Wildland)	4,900	-	-
-	2,250,000	-		7000.6 SAFER Grant (Personnel)	1,722,264	-	-
-	362,000	-		7000.7 SAFER Grant (Recruitment/Retention)	-	-	-
-	10,000	-		7000.8 SUBWAY Grant (50/50 GF Equip)	-	-	-
-	2,000	-		7000.9 Other Grants (SDAO, CenturyLink, Firehouse, etc)	3,000	-	-
-	2,757,000	788,800		TOTAL GRANT FUND RESOURCES	2,569,484	-	-

2021-22 Actual	2022-23 Budgeted	2023-24 Budget	Acct #	GRANT FUND EXPENDITURES	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
-	98,000	734,000		7001.2 FEMA (Asst.to FF) Grant (5% GF PPE) - Capital Outlay	748,000	-	-
-	5,000	4,999		7001.3 VFA Grant (50/50 GF Equip) - Capital Outlay	4,900	-	-
-	25,000	7,500		7001.4 SPIRIT/SILTEZ Grant (50/50 GF Equip) - Capital Outlay	5,420	-	-
-	5,000	4,999		7001.5 ODF Grant (50/50 GF PPE Wildland) - - Capital Outlay	4,900	-	-
-	2,250,000	-		7001.6 SAFER Grant (Personnel)	1,722,264	-	-
-	362,000	-		7001.7 SAFER Grant (Recruitment/Retention)	-	-	-
-	10,000	-		7001.8 SUBWAY Grant (50/50 GF Equip)	-	-	-
-	2,000	10,000		7001.9 Other Grants (SDAO, CenturyLink, Firehouse, etc) - - Capital Outlay	3,000	-	-
-	2,757,000	761,498		TOTAL GRANT FUND EXPENDITURES	2,488,484	-	-
-	-	27,302		UNAPPROPRIATED ENDING FUND BALANCE, carryover to next year	81,000	-	-

SHERIDAN FIRE DISTRICT BUDGET
FISCAL YEAR 2024 - 2025

SEISMIC GRANT RESERVE FUND				Est. Prior to 2022 - Closed in 2023-24		
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2021-22 Actual	2022-23 Budgeted	2023-24 Budget	Acct #	SEISMIC GRANT RESERVE FUND RESOURCES	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
-	10,000	45,626		Fund Balance July 1	13,400	-	-
960,410	675,000	-		6000.2 Seismic Grant Reimb Revenue	-	-	-
960,410	685,000	45,626		TOTAL SEISMIC FUND RESOURCES	13,400	-	-

2021-22 Actual	2022-23 Budgeted	2023-24 Budget	Acct #	SEISMIC FUND EXPENDITURES	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
-	-	45,626		Transfer to General Fund	13,400	-	-
36,816	-	-		*6000.3 Relocation	-	-	-
86,739	-	-		*6000.4 Architectural	-	-	-
794,691	685,000	-		*6000.5 Construction	-	-	-
918,246	685,000	45,626		TOTAL SEISMIC FUND EXPENDITURES	13,400	-	-
42,164	-	-		UNAPPROPRIATED ENDING FUND BALANCE, carryover to next year	-	-	-

Combined Funds							
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4,510,863	6,557,422	4,611,088		Total Budget:	5,526,010	-	-
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