

# Annual Budget Adopted

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FISCAL YEAR 2024-25

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Aumsville Fire District

Oregon

July 1, 2024 – June 30, 2025



# Aumsville Fire District

## Table of Contents

Introduction .....	4
Budget Committee Roster .....	4
District History .....	5
Geographical Information .....	6
Population & Demographics .....	6
Fire Stations & Property .....	7
Services & Equipment Provided .....	7
Personnel Services .....	8
Budget Message .....	10
Budget Summary .....	12
Budget Process .....	13
Budget Calendar .....	13
Summary of Steps .....	14
Budgeting, Accounting and Financial Reporting Method .....	15
Revenues .....	16
Expenditures .....	16
General Obligation Debt Capacity .....	17
Debt Ratios .....	17
Minimum Fund Balance Policy .....	18
Schedule of Appropriations .....	22
Resources .....	23
Property Taxes .....	25
Beginning Fund Balance .....	26
Grant Revenue .....	26
Other Revenue Sources .....	27
Requirements .....	28
General Fund – Fund 1 .....	29
General Fund Resources .....	30
General Fund Expenditures .....	32
Personnel Services .....	33
Materials and Services .....	34
Capital Outlay .....	35
Debt Service .....	35
Ending Fund Balance and Operating Contingency .....	35
Fund Summary .....	37
Debt Service Fund 2 .....	38
Apparatus Fund 4 .....	39
Equipment Fund 6 .....	40
Property & Facilities Fund 7 .....	41

# Introduction



## Budget Committee Roster

### Board Members

	<b>Term Expiration</b>
Joshua Phillis, President	June 30, 2027
Wayne “Dusty” Kuhl, Vice President	June 30, 2027
Rachel Fellis, Secretary/Treasurer	June 30, 2025
Odas Coleman, Director	June 30, 2027
Ed Higgins, Director	June 30, 2025

### Citizen Members

	<b>Term Expiration</b>
Nico Casarez	June 30, 2024
Jennifer Elliott	June 30, 2024
Matt Dryden	June 30, 2025
Tammy Bennett	June 30, 2025
Katheryn Nichol	June 30, 2025

### Fire District Administration

Robert Garrison Fire Chief/Budget Officer  
Brett Swenson. Assistant Chief  
Jamie Chamberlin, Office Administrator

## District History

The Aumsville Volunteer Fire Department was first organized in the early 1930's with a crew of volunteer citizens under the leadership of Sam Weis. The first equipment available was two soda and acid tanks mounted on a handcart and the members pulled it by hand to the scene of the fire.

In 1937 the first vehicle was purchased. It was a 1934 Chevrolet truck on which a pump and storage tanks were installed by the late D.L. Eastburn in his machine shop.

The Aumsville Rural Fire Protection District was formed in 1942 and is organized as a Special District under Oregon Revised Statute 478. The City of Aumsville contracted with the district to provide fire protection services.

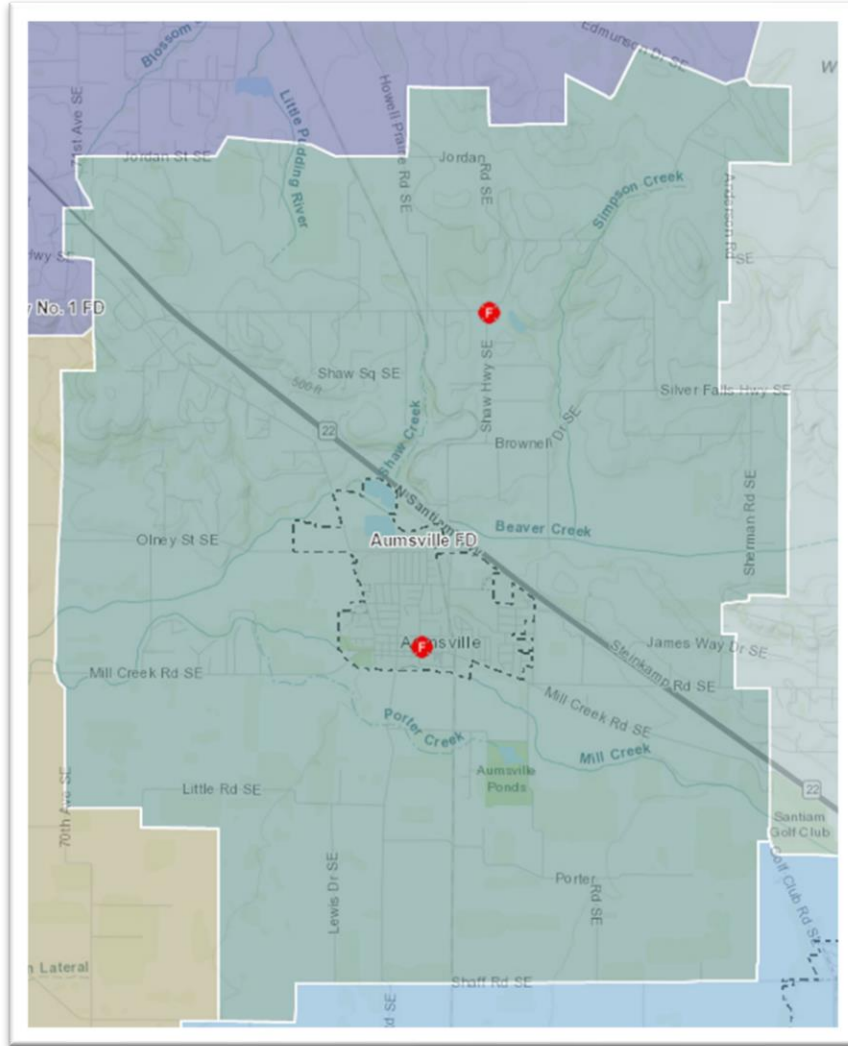
In 1947 a special election was held to seek approval for a general obligation bond totaling \$10,000. The bond was used to purchase new fire equipment and a "Diamond T" pumper. The bond was paid off in ten years.

The district received approval for a bond in 2015. The bond allowed the district to replace three engines and two brush trucks with two Type 1 engines and two Type 3 brush trucks.

In 2019 the district purchased a piece of property across the street from the main station. The intent of the purchase was to ensure future expansion of the administrative, living, meeting, and training areas that are currently inadequate to accommodate the needs of the district.



# Geographical Information



Aumsville Rural Fire Protection District (AFD) is a special taxing district organized under ORS. 478. The district is located in the foothills of the Cascade Mountain range in Marion County, Oregon. The boundaries of the district cover 15,629 acres, or 24.42 square miles<sup>1</sup>. Highway 22 which runs diagonally through the center of the district, sees an annual average daily traffic count of 22,331<sup>2</sup>. AFD provides emergency response to the City of Aumsville, located to the south of HWY 22, and to the unincorporated community of Shaw located north of HWY 22. The district is bisected north and south by an inactive spur of the Willamette Valley Railroad.

## Population & Demographics

Because AFD is a special taxing district, it is difficult to get accurate data due to the district boundaries encompassing a rural area in addition to a city. Census data is available but is only

<sup>1</sup> Information obtained from Marion County's GIS program.

<sup>2</sup> Information obtained from ODOT [Oregon Department of Transportation : Traffic Counting : Data & Maps : State of Oregon](https://odot.org/traffic-counting)

provided at the City level. Estimates can be obtained by utilizing counts from the Marion County Tax Assessor's office. For the 2022-23 tax year, Marion County Tax Assessor shows AFD serves 1,333 residential households, 1,326 rural households and 218 commercial tax accounts. There are an additional 389 land and utility tax accounts. (Please note that due to a data conversion at the Marion County Tax Assessor's office data remains inconsistent.)

Utilizing the US average of people per household of 2.6, we can estimate the current population of the fire district's community as 6913. The median age is 31.2 years<sup>3</sup>.

According to <https://worldpopulationreview.com/us-cities/aumsville-or-population>, the 2023 poverty rate for the City of Aumsville is 23.7%. For the female population the poverty rate is 18.05%, and the poverty rate for males is 18.06%. Hispanics are more likely to be in poverty with a rate of 37.61%. In any case, approximately one out of four people in our community live in poverty.

2019 saw the completion of a new development which brought approximately 30 new homes to Aumsville. 2022 brings the completion of a lite industrial warehouse along with two requests for zoning changes that will allow for continued commercial growth. Per Zillow.com for 2023 the typical home value in the Aumsville area is \$437,335, which is up 2.1% over the past year.

Aumsville has had a population growth of 14.3% since 2020; however, it has seen the job market decrease by -0.1% over the last year according to a report from bestplaces.net. The cost of living is 2.1% higher than the national average. The median income of an Aumsville resident is \$50,319 a year.

## Fire Stations & Property

AFD operates two stations. The main station is located at 490 Church Street in Aumsville. It was built in 1975 and is 21,780 square feet. Designed originally as an all-volunteer station with minimal space for offices, the main station has since been retrofitted by volunteer personnel to accommodate office areas for a Chief, Training Officer, FF/Maintenance officer, and Office staff.

The Shaw station is located at 5604 Shaw Hwy SE, Aumsville. The 2.64 acres of property was obtained in 1982 and the building was built in 1985. The station grounds are where much of the district's hands-on training is provided. There is a small pond located at the east end of the Shaw Fire Station grounds.

## Services & Equipment Provided

AFD provides fire protection and emergency services to the City of Aumsville and the surrounding rural fire district. The district serves a population of approximately 7400 people out of two strategically located Fire Stations. The response area includes both suburban and rural environments.

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<sup>3</sup> Information obtained from <https://censusreporter.org/profiles/16000US4103250-aumsville-or/>

City and District areas alike are experiencing small growth in housing and commercial/industrial construction.

The AFD is an all-hazards response agency and handles fire suppression, emergency medical services, hazardous materials response, fire prevention, fire safety education, and health education on injury and illness prevention for our community.

The district operates two Type 1 fire engines, two Type 1 water tenders, two Type 3 brush trucks, three light duty rescues, and one command unit out of the two stations. A combination of career and volunteer personnel staff a single command unit within the district 24/7.

Apparatus	Year	Make/Model	Location
Command 65	2016	Ford Explorer	Aumsville Station 650
Rescue 66	2016	Ford Explorer	Aumsville Station 650
Rescue 67	2008	Ford F-350	Shaw Station 670
Brush 65	2016	Rosenbauer Timberwolf	Aumsville Station 650
Brush 67	2016	Rosenbauer Timberwolf	Shaw Station 670
Engine 65	2016	Pierce Impel	Aumsville Station 650
Engine 66	2016	Pierce Impel	Aumsville Station 650
Tender 65	2002	KME FL112	Aumsville Station 650
Tender 67	2002	KME FL112	Shaw Station 670
Utility 65	2020	Ford F-150	Aumsville Station 650

## Personnel Services

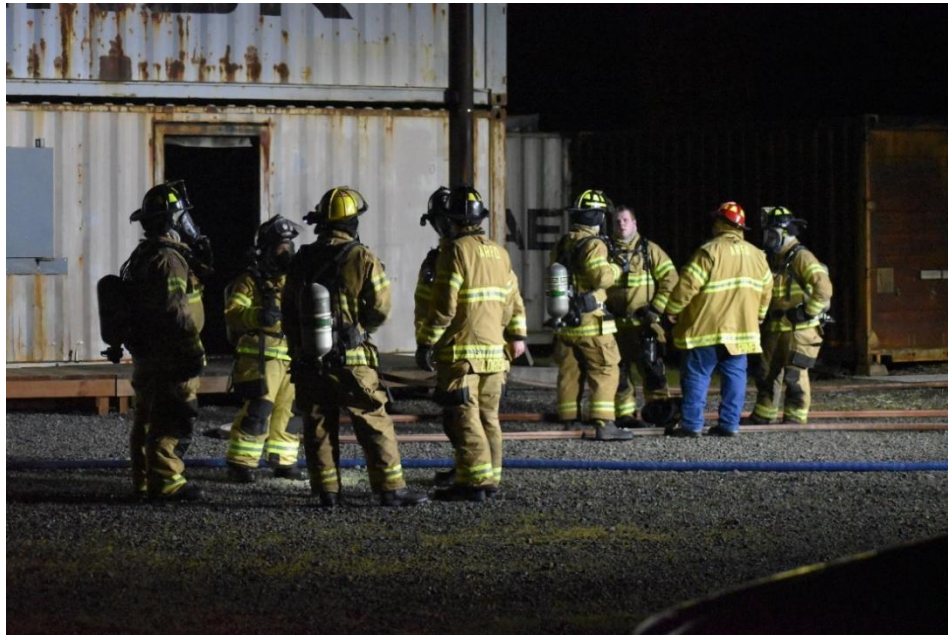
AFD depends on a combination of volunteers and paid staff to respond to emergency calls. The volunteers are dedicated, service-oriented people who reside or work within the district boundaries and are willing to go through an extensive training program to serve as a member of the AFD. The district has seen an increase in out-of-district volunteers, only 38% of the firefighters in January 2023 were in-district.

The combination of volunteer and career personnel include the Fire Chief, Assistant Chief, Office Administrator, three and one half part-time firefighters and 29 volunteers including firefighters, EMS personnel, tender drivers, cadets, and the District Link Support Team. Paid staff make up only 26% of all personnel.

Paid Personnel	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2024-25	Proposed 2024-25
Fire Chief	0.53	.53	.53	1.00	1.00



Assistant Chief	1.00	1.00	1.00	1.00	1.00
Maintenance	1.00	1.00	1.00	1.00	.25
Office Administrator	1.00	1.00	1.00	1.00	1.00
Part-Time Firefighter	1.59	1.59	1.59	1.77	1.75
	5.12	5.12	5.12	5.77	5.00



Night Drill

# Budget Message

Citizens of the District, Board Members, and Members of the Budget Committee.  
The 2024-2025 Budget is hereby proposed for your review.

The Aumsville Rural Fire Protection District ends FY 23-24 in sound financial condition. Our annual audits are consistently without findings and demonstrate solid fiscal policy. District Administrative Staff and Directors reviewed and adopted several updated fiscal policies in the past year.

The 2024-25 budget is the tool that will drive the Fire District operations for the coming year. As a Special District organized under Oregon Revised Statute 478, the District is subject to the tax limitation measures passed by voters over the past decade, and as such, finds itself in a position where expenses necessary to maintain services will soon exceed resources. The District is in the final two years of a ten-year General Obligation Bond that paid for the apparatus and equipment bought in 2016. The final payment of the bond will be December 2025.

2023 – 24 was a fairly slow year for wildfire response compared to previous years. The District, as part of the State Mobilization Plan, has historically deployed resources to large fires anywhere in the State as well as Washington and California. With the heavy rainfall totals this spring, and a slow fire season last year, this year could be busy. AFD again applied for and received a \$35,000 OSFM Wildland firefighter grant for hiring seasonal firefighters. This will benefit the district as well as the community by increasing staffing to cover conflagrations and District wide firefighting.

There are no significant changes or major capital purchases proposed for the coming fiscal year. The District does need to do some station repairs including most of the overhead doors.

Like most rural fire districts, AFD is always in need of volunteers. To counter that need, the District currently utilizes a combination of local home responders, out of district volunteers, sleepers, and part-time employees and two career responders to provide services. This combination works well and allows us to maintain critical services at minimal cost.

We are confident that we have proposed a budget adequate to fund District Operations for the coming year.

Sincerely,  
Rob Garrison, Fire Chief

# Budget Summary

# Budget Process

In Oregon, local budget laws require rural fire protection districts such as AFD to create a proposed budget that includes estimates of expenditures and revenues for either a single fiscal year or biennium. Aumsville Fire District utilizes a single fiscal year budget. The proposed budget is presented to the Budget Committee. After the Budget Committee approves the budget, it moves to the hearing and adoption process which are noted on the tables throughout this document. A more detailed description of the process can be found in the Summary of Steps.

This process allows the district to establish a budget for controlling expenditures and a justification for imposing property taxes. Oregon Local Budget Law under ORS 294.305 to 294.565 sets out several specific procedures that must be followed.

## Budget Calendar

<b><u>EVENT</u></b>	<b><u>DATE</u></b>	<b><u>RESPONSIBILITY</u></b>
Adopt 2024-25 Budget Calendar	February 8, 2024	Board of Directors
Appoint budget officer	February 8, 2024	Board of Directors
Appoint budget committee (BC)	February 8, 2024	Board of Directors
Attend local budget law training	See Posted Schedule	Everyone
Prepare proposed budget	March-April 2024	Budget Officer/Staff
Publish 1 <sup>st</sup> notice of BC meeting (15 days)	April 19, 2024	Staff
Publish 2 <sup>nd</sup> notice of BC meeting (10 days)	No later than May 1, 2024	Staff
BC meeting & subsequent meetings, if needed.	May 9, 2024	Budget Committee
Publish notice of budget hearing	No later than May 31, 2024	Staff
Hold budget hearing	June 13, 2024	Board of Directors
Enact resolutions to adopt, etc.	June 13, 2024	Board of Directors
Submit tax certification documents	By July 15, 2024	Staff
Send copy of all budget documents to county clerk	By September 30, 2024	Staff

## Summary of Steps

1. Develop the budget calendar. This becomes the simplified plan on the budget process.
2. Appoint the Budget Officer. Each local government must have a budget officer. The Board of Directors appoints the budget officer and is under their supervision.
3. Prepare the proposed budget. The budget officer supervises the office administrator who is responsible for preparing the budget for presentation to the budget committee.
4. Budget Committee Meeting notice is published. As soon as the proposed budget and budget message are ready, the office administrator publishes a “Notice of Budget Committee Meeting.” The first notice is published in the Statesman Journal newspaper, and the second notice is published on the Aumsville Rural Fire’s website.
5. Budget Committee meets. The Budget Committee meets to hear the budget message, receive the budget document, and hear the public. All budget discussions occur at this meeting. Additional meetings are scheduled if needed.
6. Budget Committee approves the budget. Once the budget committee is satisfied with the proposed budget, making any additions, deletions, or modifications, it is approved. The budget committee must approve an amount or rate of total ad valorem property taxes to be certified and sent to the county assessor.
7. Budget Summary and notice of budget hearing published. The approved budget will then go before a budget hearing, which must be held by the board of directors. Notice of the budget hearing is published in the Statesman Journal five to 30 days prior to the hearing. In addition, the budget summary and notice of hearing are published on the district’s website.
8. Budget hearing held. The budget hearing is held to receive citizen testimony on the budget approved by the budget committee. The hearing is open to the public and available on-line.
9. Budget adopted, appropriations made, tax levy declared and categorized. After listening to public comments at the hearing, the board of directors enacts a resolution to formally adopt the budget, make appropriations, and levy and categorize any tax before June 30<sup>th</sup>.
10. Budget filed and levy certified. Two copies of notice of levy and the categorization certification and two copies of the budget resolution are submitted to the Marion County Assessor’s office before July 15<sup>th</sup>. A copy of the complete budget gets sent to the county clerk before September 30<sup>th</sup>.

# Budgeting, Accounting and Financial Reporting Method

The financial statements of AFD have been prepared on the modified cash basis of accounting.



*Brush 65 at Willamette National Forest at the Cedar Creek Fire in 2022*

The Fire District's budget is prepared and adopted for each fund on a modified accrual basis of accounting in the main program categories required by Oregon Budget Law.

The district uses the following major governmental funds:

General Fund – The General Fund is the district's primary operating fund. It accounts for all financial resources of the district, except for those required to be accounted for in another fund. The primary source of revenue is property taxes. Expenditures are primarily for fire suppression, emergency services, administrative support, and other operating costs.

Debt Service Fund – The Debt Service Fund accounts for the general servicing of the district's long-term debt. The primary source of revenue is property taxes. Expenditures are primarily for principal and interest payments on long-term debt.

Equipment Reserve Fund – The Equipment Reserve Fund accounts for the accumulation of funds for the specific purpose of replacing equipment. The primary source of revenue is transfers from other funds. Primary expenditures are capital outlay.

The district uses the following non-major governmental funds:

Apparatus Reserve Fund – The Apparatus Reserve Fund accounts for the accumulation of funds for the specific purpose of replacing apparatus. The primary source of revenue is transfers from other funds. Primary expenditures are capital outlay.

Facility Fund – The facility fund accounts for the accumulation of funds for the specific purpose of replacing buildings. The primary source of revenue is transfers from other funds. Primary expenditures are for capital outlay.

## Revenues

Revenues are based upon several sources with the majority being property taxes.

- Recurring revenues will consist of current and prior year’s taxes for Aumsville Rural Fire Protection District.
- The Assessed Value (AV) increased per Marion County Assessor’s office Summary of Tax Roll between 2022 and 2023 was 5.07%. For 2024-25 budgeting purposes, revenues will be built on a 4% increase in Taxes Estimated to be Received from the FY 2023-24 Budget.
- The tax collection rate remains at 96% based on historical analysis.
- Contract income from the Maintenance Program has been eliminated.
- Interest income estimates are increasing based on the current rate of 3.60%.
- Conflagration receipts will remain the same.

## Expenditures

### Personnel Services

Personnel Services is the largest expense in the proposed budget, making up 50.8% of the General Fund and includes 5.00 Full-Time Equivalent (FTE) employees.

- Public Employees Retirement System (PERS) rates will remain the same as the 2023-24 fiscal year.
  - Tier 1/ 2 Fire rate = 31.06%
  - Oregon Public Service Retirement Plan (OPSRP) Fire rate = 25.75%
    - OPSRP Fire totals 79% of all District employees
  - Tier 1/ 2 General Services rate = 22.98%
- Health insurance premiums are increasing by 5.65%.
- CPI West is currently at 3.6% and for Urban Wage Earners and Clerical Workers it’s 3.1%; however, the district is proposing a 3% CPI increase for full-time staff.
- Two new PT positions are proposed through a grant opportunity.

### Materials and Services

- Materials and Services costs for all funds are estimated to be \$385,000 compared to \$298,600 in FY2023-24, an increase of 22.4% overall. The main causes of this increase is due to the increase in costs such as fuel, the need for more uniforms/turnouts, and general maintenance and repairs of equipment and property.



### Capital Outlay, Construction and Purchases

- No major Capital Outlay expenditures are planned. However, we are budgeting for at least four garage door repairs, and minor building repairs.
- The district is planning to spend up to \$25,000 as needed out of the Property & Facilities fund as the building increases with age, and the repair costs increase as well.

### Transfers

There are no planned transfers at this time. We will communicate with the board if transfers are needed throughout the year.

### Debt Service

Rural Fire Protection Districts formed under ORS Chapter 478 are limited in the total amount of general obligation bonds, together with liabilities outstanding incurred under rental or lease purchase agreements. At no time may their aggregate amount exceed one and one-fourth percent (1.25%) of the Real Market Value of taxable property in the District. The calculation of the District's debt capacity is as follows:

#### General Obligation Debt Capacity

<b>Real Market Value (Fiscal Year 2023-24)<sup>4</sup></b>	<b>\$1,306,488,687</b>
<b>Debt Capacity</b>	
<b>Capacity (1.25% of Real Market Value)</b>	<b>\$ 16,331,108</b>
<b>Less: Outstanding Debt Subject to Limit</b>	<b>(944,446)<sup>5</sup></b>
<b>Remaining Capacity</b>	<b>\$ 15,386,662</b>
<b>Percent of Capacity Issued</b>	<b>5.51%</b>

The following table presents information regarding the District's direct debt, including the bonds, and the estimated portion of the debt of overlapping taxing districts allocated to the District's property owners.

#### Debt Ratios

<b>Real Market Value (Fiscal Year 2023-24)</b>	<b>\$1,306,488,687</b>	
<b>Estimated Population<sup>6</sup></b>	<b>7,400</b>	
<b>Per Capita Real Market Value</b>	<b>\$195,151</b>	
<b>Debt Information</b>	<b>Gross Debt<sup>7</sup></b>	<b>Net Debt<sup>8</sup></b>

<sup>4</sup> The District's fiscal year commences July 1 and ends on June 30 of the following year (the "Fiscal Year")

<sup>5</sup> Represents the District indebtedness subject to the debt limitations, including both voter-approved general obligations and liabilities outstanding incurred under rental or lease-purchase agreements, including the Bonds.

Source: Marion County Department of Assessment and Taxation, Aumsville Rural Fire Protection District

<sup>6</sup> Population data from <https://data.census.gov/cedsci/> with a 4% estimated annual increase.

<sup>7</sup> Gross Debt includes all general obligation bonds and full faith and credit obligation debt.

<sup>8</sup> Net Debt is Gross Debt less self-supporting limited and unlimited tax supported debt.

<b>District Debt</b>	<b>\$ 944,446</b>	<b>\$ 944,446</b>
<b>Overlapping Debt</b>	<b>10,200,124</b>	<b>10,200,124</b>
<b>Total Debt</b>	<b>\$11,144,570</b>	<b>\$11,144,570</b>
<b>Bonded Debt Ratios<sup>9</sup></b>		
<b>District Debt to Real Market Value</b>		<b>0.10%</b>
<b>Total Debt to Real Market Value</b>		<b>1.23%</b>

The debt service reflected for FY2024-25 includes both the Series 2015 General Obligation Bond and the Series 2019 Full Faith and Credit Bond. The General Obligation Bond has no rating and issues into Fund 2 Debt Service Fund. The total General Obligation bond debt service requirements are met through the collection of property taxes and will total \$272,600 in FY2024-25.

The Series 2019 Full Faith and Credit Bond is for the purchase of the 145 N 4<sup>th</sup> Street property. It is not rated and is paid from the General Fund. The payment for the Series 2019 for FY2024-25 will total \$26,000.

## Minimum Fund Balance Policy

The Fire District’s adopted Fund Balance Reporting policy has a stated goal that the Board of Directors maintain a prudent level of financial resources to protect against the need to reduce service levels. The district requires a reserve consisting of unassigned amounts equal to not less than four months of General Fund operating expenditures. For the General Fund, analysis indicates that the baseline amount for “sufficient resources” has been approximately 25% of operating. With the combination of the Unappropriated Ending Balance and Operating Contingency Reserves, the District has budgeted \$283,999 in General Funds.

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<sup>9</sup> Only includes property-tax backed debt.



*Future generation of firefighter*

Aumsville Rural Fire Protection District  
3-year Budget Summary - All Funds

	FY2022-23	FY2023-24	FY2024-25
	Actuals	Adopted	Proposed
<u>RESOURCES</u>			
Beginning Fund Balance	\$781,467	\$864,730	\$792,388
Revenues			
Tax Revenues	\$1,021,128	\$1,080,026	\$1,212,331
Interest	\$25,621	\$15,000	\$30,000
Sale of Assets	\$1,215	\$500	\$500
Grants	\$39,252	\$25,000	\$35,000
Other Revenues	\$92,552	\$43,100	\$36,000
Total Revenues	<u>\$1,961,235</u>	<u>\$1,821,978</u>	<u>\$2,106,219</u>
Transfers In	<u>\$5,000</u>	<u>\$48,645</u>	<u>\$0</u>
TOTAL RESOURCES	<u>\$1,966,235</u>	<u>\$2,028,356</u>	<u>\$2,106,219</u>
<u>REQUIREMENTS</u>			
Expenditures			
Personnel Services	\$634,038	\$846,414	\$796,750
Materials and Services	\$240,339	\$298,600	\$385,000
Capital Outlay	\$38,395	\$45,500	\$45,000
Non-Allocated:			
Debt Service	\$297,695	\$291,400	\$298,600
Contingency	\$0	\$41,273	\$39,680
Transfers Out	\$5,000	\$48,645	\$0
Ending Fund Balance	\$750,768	\$456,524	\$541,189
TOTAL EXPENDITURES	<u>\$1,961,235</u>	<u>\$2,028,356</u>	<u>\$2,106,219</u>
TOTAL REQUIREMENTS	<u>\$1,961,235</u>	<u>\$2,028,356</u>	<u>\$2,106,219</u>

Aumsville Rural Fire Protection  
District  
FY2024-25 Budget Overview - All  
Funds  
Proposed

	General	Debt Service	Apparatus	Equipment	Property & Facilities	Total
<b>RESOURCES</b>						
Beginning Fund Balance	591,118	15,795	58,200	42,375	84,900	792,388
Revenues						
Tax Revenues	939,131	273,200	–	–	–	1,212,331
Interest	30,000	–	–	–	–	30,000
Sale of Assets	500	–	–	–	–	500
Grants	35,000	–	–	–	–	35,000
Other Revenues	36,000	–	–	–	–	36,000
Total Revenues	1,631,749	288,995	–	–	–	
Transfers from other funds	-0-	-0-	-0-	-0-	-0-	-0-
<b>TOTAL RESOURCES</b>	<b>1,631,749</b>	<b>288,995</b>	<b>58,200</b>	<b>42,375</b>	<b>84,900</b>	<b>2,106,219</b>
<b>REQUIREMENTS</b>						
Expenditures						
Personnel Services	796,750	–	–	–	–	796,750
Materials & Services	385,000	–	–	–	–	385,000
Capital Outlay	20,000	–	–	–	25,000	45,000
Total Expenditures	1,201,750	–	–	–	25,000	1,226,750
Debt Service	26,000	272,600	–	–	–	298,600
Contingency	39,680	–	–	–	–	39,680
Transfers Out	–	–	–	–	–	–
						0
Ending Fund Balance	364,319	16,395	58,200	42,375	59,900	420,989
<b>TOTAL REQUIREMENTS</b>	<b>1,631,749</b>	<b>288,995</b>	<b>58,200</b>	<b>42,375</b>	<b>84,900</b>	<b>2,106,219</b>

# Schedule of Appropriations

	General	Debt Service	Apparatus	Equipment	Property & Facilities	Total
Personnel Services	796,750	–	–	–	–	796,750
Materials & Services	385,000	–	–	–	–	385,000
Capital Outlay	20,000	–	–	–	25,000	45,000
Transfers to Other Funds	–	–	–	–	–	–
Contingency	39,680	–	–	–	–	39,680
Debt Service	26,000	272,600	–	–	–	298,600
<b>Total Appropriations</b>	<b>1,267,430</b>	<b>272,600</b>	<b>–</b>	<b>–</b>	<b>25,000</b>	<b>1,565,030</b>
Unappropriated Ending Fund Balance	364,319	16,395	58,200	42,375	59,900	541,189
<b>Total adopted Budget</b>	<b>1,631,749</b>	<b>288,995</b>	<b>58,200</b>	<b>42,375</b>	<b>84,900</b>	<b>2,106,219</b>

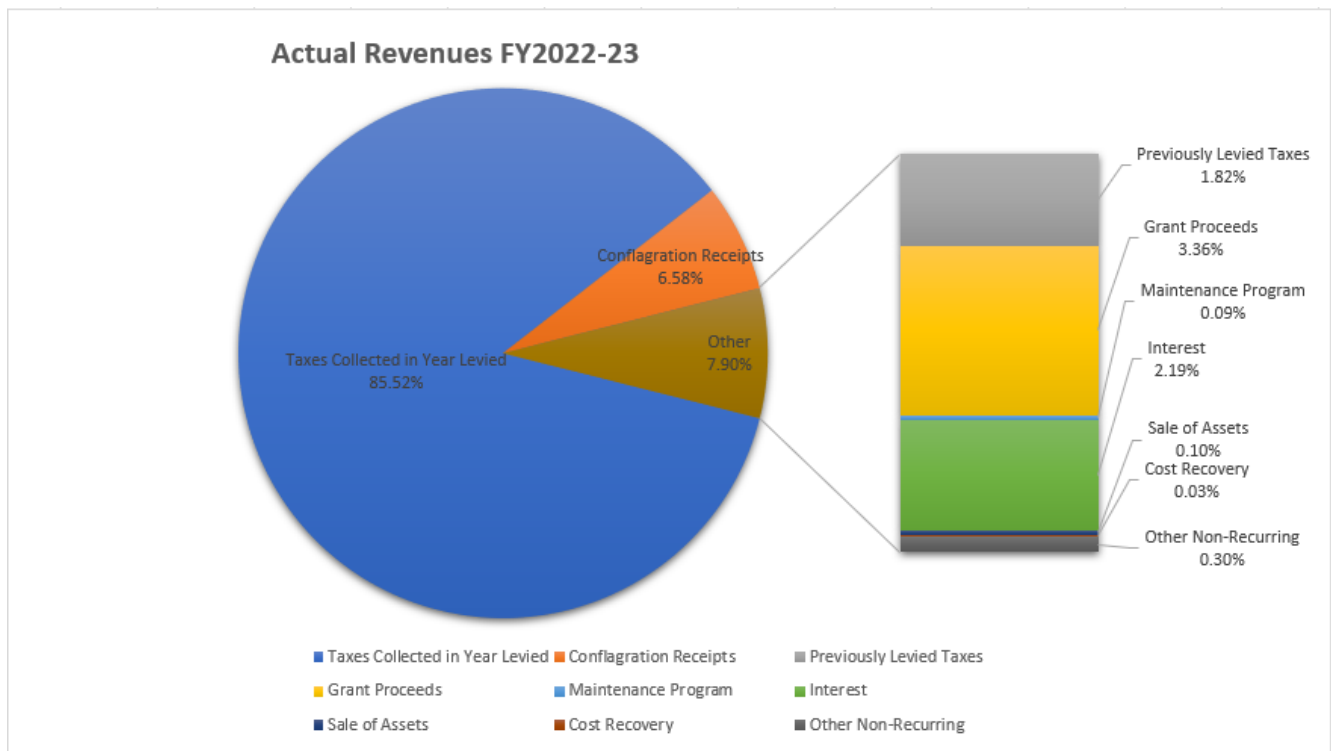


# Resources

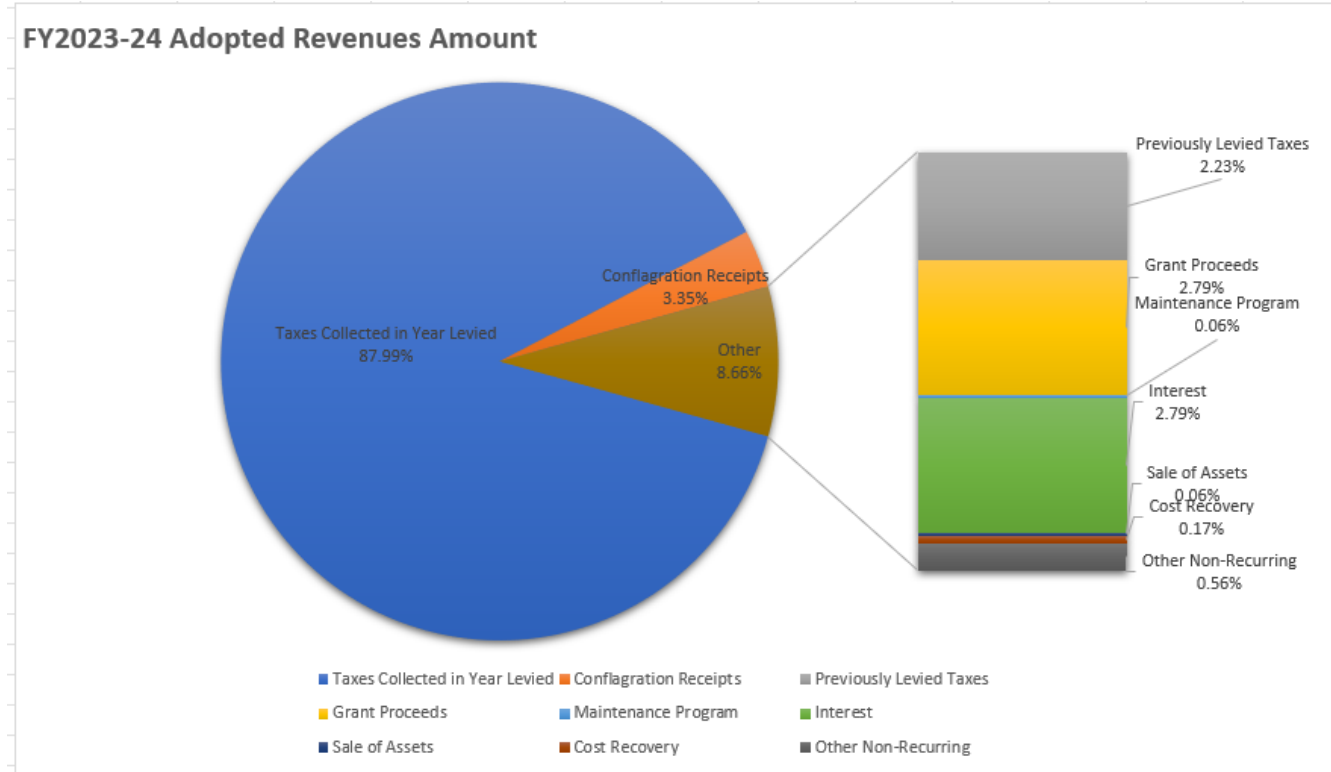
Key sources of funds for the AFD are property taxes, grants, and donations/fundraisers. Conflagration receipts are not sources of income but reimbursements for fighting fires. Analysis of all the resources occurs to identify trends that might be useful in determining the estimates for the current budget year. Some of the resources are required by law to be tracked separately.

FUND	REVENUES
Fund 1 - General Fund	Property Taxes Grants Donations/Fundraisers
Fund 2 – Bond Debt Fund	Property Taxes
Fund 4 – Apparatus Fund	General Funds Surplus Apparatus Sales
Fund 6 – Equipment Fund	General Funds Surplus Equipment Sales
Fund 7 – Property & Facilities Fund	General Funds Sale of Surplus Property

Below are the graphs by revenue source used in preparing the FY2024-25 Proposed Budget:







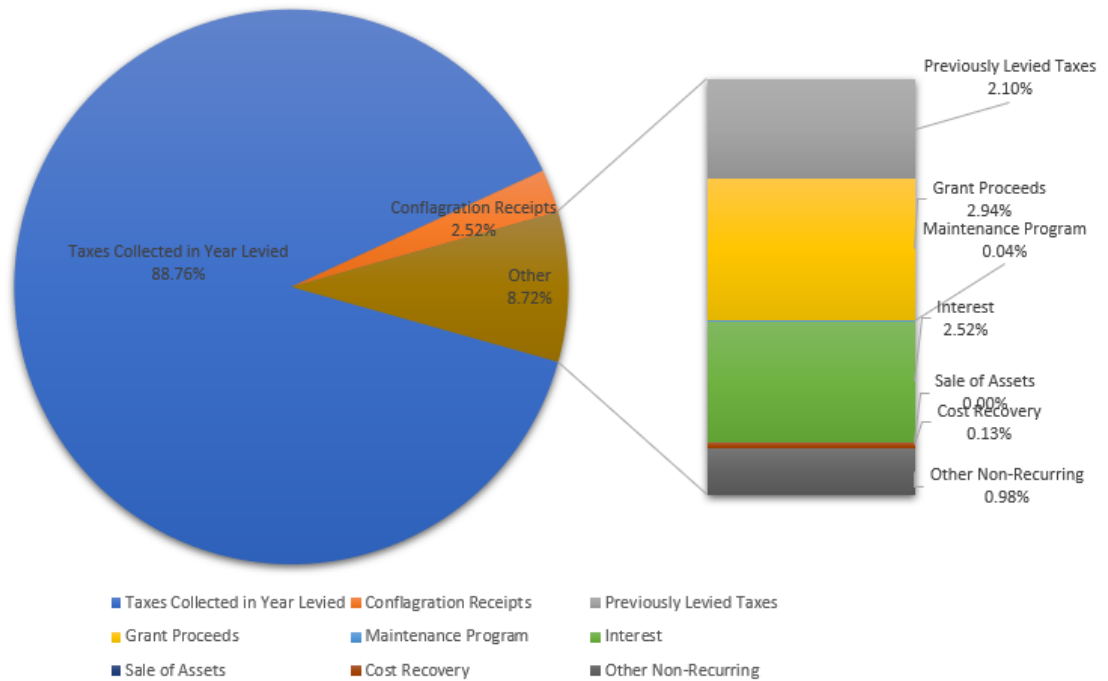
## Property Taxes

The charts above indicate that the district relies upon property tax collections to provide services. AFD has a permanent tax rate of 1.3612 per \$1000 of Assessed Value (AV) for operating expenses and is planning an additional \$281,474 for bonded debt service. This would be approximately 1.3616 per \$1000 of AV. As soon as the expenditures and non-property tax revenues (i.e., interest earned) for the upcoming fiscal year are determined, the tax levy will be certified by the county assessor, which is based on the permanent tax rate and the total assessed value of the district.

The district assumes a 3% growth on the assessed value of property. The AV to the Measure 5 adjusted Real Market Value (RMV) ratio in AFD is minuscule. The median listing home price in Aumsville, OR is \$649,500, and has been trending up 22% from 2023. The Median home sold price was \$548,000.<sup>10</sup>

<sup>10</sup> Information taken from <http://realtor.com/> on 05/08/2024.

## FY2024-25 Proposed Revenues



Property taxes comprise of 90.63% of total revenues for the FY2024-25 proposed budget. Since FY2018-19, the district has experienced an average annual tax revenue increase of approximately 16.73%. Based on growth and historical trends, the district has budgeted a 3% increase in tax collected in the current year revenues.

## Beginning Fund Balance

In order for the district to have enough funding for the fiscal year requirements until the levied taxes are received, the board of directors have created a Minimum Fund Balance for the General Fund policy. The purpose of this policy is to ensure that 24% of General Fund expenditures or 4 months of General Fund operating expenditures are reserved for use during July 1 through November 15. This amount along with any unexpended funds becomes the ensuing year's Beginning Fund Balance. The calculated amount for the FY2023-24 year was \$290,000; the district estimates it will begin the FY2024-25 with \$529,013. The staff has researched the financial needs of the district and has projected that reserving \$276,444 will be enough to sufficiently fund the operations of the District from July 1 to November 15.

## Grant Revenue

The district seeks and applies for grants on a regular basis. The funds are used for special projects and capital purchases. In FY2023-24, the district received wildland grant funds of \$35,000 to hire part-time wildland firefighters during the height of wildland fires. The district applied for the grant in FY2024-25 as well as an Oregon Fire Service Capacity grant for two full-time personnel. The district received the wildland firefighter grant for 2024-25.

## Other Revenue Sources

### Contracted Services

AFD provided services to multiple other fire districts and the City of Aumsville through intergovernmental agreements (IGA) for service.

### Cost Recovery

The district contracts with EF Recovery to collect on vehicle accidents from nonresidents all materials and services provided. The district is estimating this to bring in an additional \$1000 in revenue.



*2022 Fire on Albus Road Sturgill Fire in 2022: Wallowa Whitman National Forest*

# Requirements

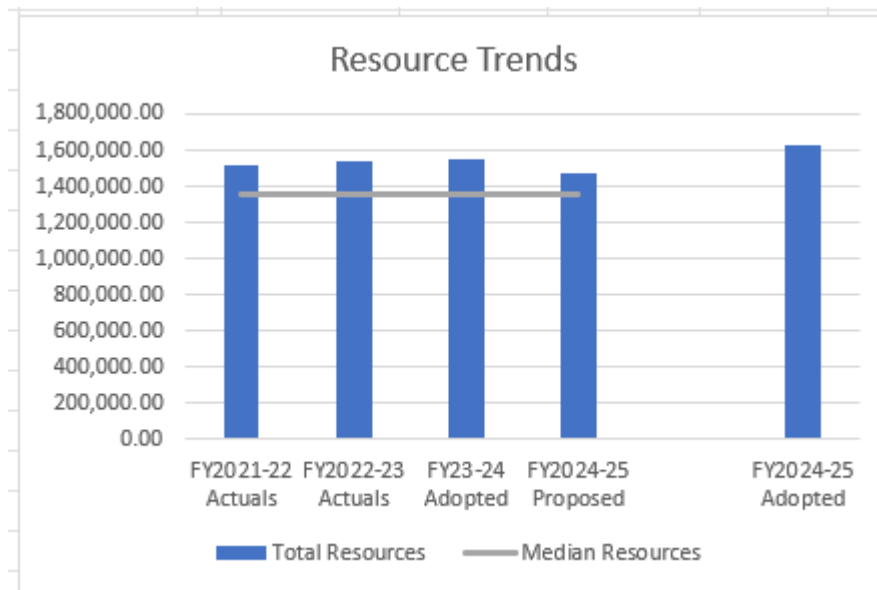
## Requirements

### Aumsville Fire District

As the AFD continues to grow and develop, the district will require additional personnel and equipment to serve the community. The largest expenditure that the AFD will continue to experience is labor costs, and this will remain due to the district being a service organization. Additionally, aging, and inadequate fire stations and apparatus must be strategically replaced to meet the organizational needs of the AFD. The district continues to work on long-range financial plans along with a capital plan.

### General Fund – Fund 1

The General Fund is AFD’s primary operating fund, and it accounts for everything that is not required to be accounted for in a separate fund. The primary source of revenue for the district is the collection of property taxes. The district resources in the General Fund are allocated to the everyday operations of the district. Appropriations for the expenditures occur at the following levels for the General Fund: Personnel Services, Materials and Services, Capital Outlay, Debt Service, Interfund Transfers, Contingency and Unappropriated Ending Balance.



Aumsville Fire District

General Fund Resources

FORM				CHANGES				
LB-20				RESOURCES				
				General Fund 1-Fire/Emergency Operations				
				(Fund)				
				Aumsville Rural Fire Protection District				
				(Name of Municipal Corporation)				
Historical Data			Adopted Budget This Year Year 2023-24	RESOURCE DESCRIPTION	Budget for Next Year <u>2024-25</u>			
Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2021-22	First Preceding Year 2022-23							
1	476,164	525,480	670,706	1	Available cash on hand* (cash basis) or	591,118		1
2				2	Net working capital (accrual basis)			2
3	23,507	16,651	20,000	3	Previously levied taxes estimated to be received	20,000		3
4	4,242	25,621	15,000	4	Interest	30,000		4
5				5	Transferred IN, from other funds			5
6				6	<b>OTHER RESOURCES</b>			6
7	9,611	3,748	5,000	7	Miscellaneous Training/Office Fees (i.e., public records)	5,000		7
8	800	605	500	8	Donations	0		8
9		1,215	500	9	Sale of Assets	500		9
10	205,626	76,987	30,000	10	Conflagration Receipts	30,000		10
12	608	384	1,000	12	Cost Recovery - MVA	500		12
13	0	0	500	13	Cost Recovery - Fire	500		13
14	46,470	39,252	25,000	14	Grant Proceeds	35,000		14
15	3,449	1,109	500	15	Maintenance Program	0		15
16	395	333	2,000	16	District Link Fund Raising	0		16
17			0	17	Rental Income	0		17
18			3,600	18	Classes & Exercises	0		18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	770,872	691,385	774,306	29	Total resources, except taxes to be levied	712,618		29
30			787,626	30	Taxes estimated to be received	919,131		30
31	741,202	842,506		31	Taxes collected in year levied			31
32	<b>1,512,074</b>	<b>1,533,891</b>	<b>1,561,932</b>	32	<b>TOTAL RESOURCES</b>	<b>1,631,749</b>	<b>0</b>	<b>0</b>

Beginning Fund Balance

The beginning fund balance for FY2024-25 per Board policy reflects the reserved funds from FY2023-24 plus any unspent funds. The carried forward funds are estimated to be \$591,118 for FY2024-25.

Property Taxes

The AFD’s main source of Revenue in the General Fund is property taxes, which comprises 91.85% of the General Fund’s operating revenues. Marion County’s Assessed Value data shows a 5% change in growth from FY2020-21 to FY2021-22. Estimates from Marion County indicate a 4% growth for the district. However, based on experience, the staff has included a conservative increase of 3% in the property tax revenues. The collection rate for FY2020-21 for Marion County increased to 95.5%. As

## Requirements

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### Aumsville Fire District

Marion County increased the collection rate the previous levied tax estimated to be received will decrease due to the better collection rate in the year taxed.

#### Sale of Assets

In prior years, the district has sold employee turnouts to Fire Departments who pick up the part-time employees for full-time employment. This occurs mainly for two reasons, the first being the employee is hard to size and the second is that turnouts take 6 months or longer to receive. The district had this occurring in FY2022-23. The district also sold some tools when the Maintenance Program was discontinued. There are no plans to sell any assets in FY2024-25.

#### Conflagration Receipts

The Board of Directors have set a policy to pay volunteers within 30 days of their return, which is prior to the district being reimbursed from the state. Therefore, the District includes revenue and expenditures for conflagrations. Due to the increased number of mobilizations the district participates in, the district has increased the revenue for conflagration receipts to \$30,000.

#### Cost Recovery

AFD has contracted with EF Recovery to collect on Motor Vehicle Accidents (MVA) and Fires when the incident occurs to people who do not reside in the district. The purpose is to recover funds for services that belong to residents of the district. In FY2020-21 the district realized a 157.99% increase in funds and FY2021-22 is currently showing a decrease of 71.67%. The district has recovered \$384 in FY2022-23 and none to date for FY2023-24. Until the process stabilizes, the district will budget \$500 each for MVA and Fires.

#### Grant Proceeds

The district will continue to apply for both federal, state, and local grants such as the SDAO Safety grant. In FY2022-23, the district was awarded an Oregon State Fire Marshal (OSFM) Wildfire Season Staffing grant of \$35,000 which was expended in FY 2023-24. The district has already received confirmation for the same grant to be expended in FY 2024-25.

The district applied for the OSFM Community Wildfire Risk Reduction Grant on a joint application with Marion County Fire District #1 and Keizer Fire. This project will help protect people, property, and communities from wildfire through risk reduction programs, such as community cleanup days.

#### Maintenance Program

The Fleet Maintenance Program was discontinued in FY 2022-23 when the Mechanic vacated the position. With the decline in revenues, in FY2020-21 the AFD realized a 35.53% decrease in revenue,

# Requirements

## Aumsville Fire District

FY2021-22 saw a 90.13% decrease in revenue, and FY2022-23 is seeing a 69.04% in decreased revenues. The district eliminated the Maintenance Program income completely for FY2024-25.

### General Fund Expenditures

The total expenditures for FY2024-25 in the General Fund are \$1,267,430. This is an increase of 4.1% over the prior year's adopted budget due to the increased costs of fuel, payroll benefits and taxes and general expenditures.

REQUIREMENTS SUMMARY									
FORM		ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY							
LB-30		General Fund 1-Fire/Emergency Operations (name of fund)				Aumsville Rural Fire Protection District (name of Municipal Corporation)			
Historical Data				REQUIREMENTS FOR: <b>Fire &amp; Emergency Operations</b>	Budget For Next Year 2024-25				
Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2021-22	First Preceding Year 2022-23	This Year 2023-24							
1				1	PERSONNEL SERVICES				1
2	15,000	16,250	99,000	2	Fire Chief Wages	102,000			2
3	66,159	78,592	80,709	3	Training Captain/Ass't Chief Wages	83,000			3
4	61,981	39,227	0	4	Maintenance Personnel Wages	20,000			4
5	61,567	70,165	69,684	5	Office Administrator Wages	72,000			5
6	79,382	108,870	164,020	6	Temporary/Part-time Wages	87,600			6
7		0	5,000	7	Overtime	5,000			7
8	248,443	231,242	373,001	8	Payroll taxes & Employee Benefits	288,650			8
9	10,413	14,251	20,000	9	Workers Comp Insurance	20,000			9
10	101,000	34,468	30,000	10	Conflagration Wages	30,000			10
11	2,085	2,643	5,000	11	Volunteer Firefighter Expense	50,000			11
12		38330	0	12	Seasonal Pay	35000			12
13				13	Payroll Administration Services	3,500			13
14	646,030	634,038	846,414	14	TOTAL PERSONNEL SERVICES	796,750			14
15	5.10	5.30	6.00	15	Total Full-Time Equivalent (FTE)	4.75			15
16				16	MATERIALS AND SERVICES				16
17	21,978	25,393	29,500	17	Apparatus & Trucks	50,000			17
18	2,066	1,292	4,500	18	Property Maintenance	20,000			18
19	24,253	16,315	20,000	19	Equipment	20,000			19
20	26,834	26,813	29,000	20	Utilities	26,000			20
21	5,676	5,794	7,500	21	PPE - Uniforms	32,000			21
22	35,971	23,922	25,850	22	Property / Vehicle Insurance	34,000			22
23	11,128	9,643	13,600	23	Dues & Fees	13,500			23
24	8,387	8,572	15,150	24	Training/Conferences	25,000			24
25	66,711	62,476	72,500	25	Fire/EMS Services	75,000			25
					Dispatch Services				
					Firefighter Expense				
					Conflagration Travel Expenses				
					Emergency Medical Supplies				
26	9,686	11,933	23,500	26	Professional Services				26
					Grant Expense	6,000			
					Legal & Audit	15,000			
					Contract Services	2,500			
27	11,748	10,725	14,500	27	Recruitment & Retention Expense	14,500			27
					Public Events	8,000			
28	2,318	3,348	3,000	28	Station Supplies	3,000			28
29	34,562	34,113	40,000	29	Office Equip, Computer & Supplies	40,500			29
30				30					30
31	668	0	0	31	Maintenance Program Expense	0			31
32				32					32
33				33					33
34	261,986	240,339	298,600	34	TOTAL MATERIALS AND SERVICES	385,000	0	0	34
35				35	CAPITAL OUTLAY				35
36	1,285	6,458	5,000	36	Building & Land	10,000			36
37	1,205	4,967	10,000	37	Equipment	10,000			37
38				38	Apparatus				38
39				39	Office				39
40				40	Bond Expense				40
41				41					41
42	2,490	11,425	15,000	42	TOTAL CAPITAL OUTLAY	20,000	0	0	42
43	910,506	885,801	1,160,014	43	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,201,750	0	0	43



Aumsville Fire District

REQUIREMENTS SUMMARY									
FORM	NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM								
LB-30	General Fund 1 - Fire/Emergency Operations (name of fund)				Aumsville Rural Fire Protection District (name of Municipal Corporation)				
Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-25					
Actual		Adopted Budget		Proposed By	Approved By	Adopted By			
Second Preceding Year 2021-22	First Preceding Year 2022-23	This Year 2023-24		Budget Officer	Budget Committee	Governing Body			
1			1	PERSONNEL SERVICES NOT ALLOCATED					1
2			2	Personnel (grant)				0	2
3			3						3
4	0	0	4	TOTAL PERSONNEL SERVICES	0			0	4
5			5	Total Full-Time Equivalent (FTE)				0	5
6			6	MATERIALS AND SERVICES NOT ALLOCATED					6
7			7						7
8			8						8
9	0	0	9	TOTAL MATERIALS AND SERVICES	0	0		0	9
10			10	CAPITAL OUTLAY NOT ALLOCATED					10
11			11						11
12			12						12
13	0	0	13	TOTAL CAPITAL OUTLAY	0	0		0	13
14			14	DEBT SERVICE					14
15	22,000	29,573	15	10 yr GO - Real Property - Principle Zions	22,000				15
16	3,844	8,822	16	10 yr GO - Real Property - Interest	4,000				16
17	25,844	38,395	17	TOTAL DEBT SERVICE	26,000	0		0	17
18			18	SPECIAL PAYMENTS					18
19			19						19
20			20						20
21	0	0	21	TOTAL SPECIAL PAYMENTS	0	0		0	21
22			22	INTERFUND TRANSFERS					22
23	10,000	0	23	Transfer out to Fund 4 - Apparatus	0				23
24	10,000	0	24	Transfer out to Fund 6 - Equipment	0				24
25	20,000	5,000	25	Transfer out to Fund 7 - Facility & Property	0				25
26			26						26
27			27						27
28	40,000	5,000	28	TOTAL INTERFUND TRANSFERS	0	0		0	28
29			29	OPERATING CONTINGENCY	39,680				29
30			30	RESERVED FOR FUTURE EXPENDITURE					30
31			31	UNAPPROPRIATED ENDING BALANCE	364,319				31
32	65,844	43,395	32	Total Requirements NOT ALLOCATED	429,999	0		0	32
33	910,506	885,801	33	Total Requirements for ALL Org.Units/Programs within fund	1,201,750	0		0	33
34	535,724	604,695	34	Ending balance (prior years)					34
35	1,512,074	1,533,891	35	TOTAL REQUIREMENTS	1,631,749	0		0	35

Personnel Services

Allocated Personnel Services will see a decrease in FY2024-25 by 5.8% or \$49,664. This is due to the decrease in temporary/part-time wages budgeted.

The major changes in Personnel Services include a 3% CPI increase and a 22% increase in payroll taxes and benefits.

# Requirements

## Aumsville Fire District

FORM		ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY						
LB-30		General Fund 1-Fire/Emergency Operations			Aumsville Rural Fire Protection District			
		(name of fund)			(name of Municipal Corporation)			
Historical Data				REQUIREMENTS FOR: Fire & Emergency Operations	Budget For Next Year 2024-25			
Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-22	First Preceding Year 2022-23	This Year 2023-24						
1	2	3	4		5	6	7	8
				1	PERSONNEL SERVICES			1
2	15,000	16,250	99,000	2	Fire Chief Wages	102,000		2
3	66,159	78,592	80,709	3	Training Captain/Ass't Chief Wages	83,000		3
4	61,981	39,227	0	4	Maintenance Personnel Wages	20,000		4
5	61,567	70,165	69,684	5	Office Administrator Wages	72,000		5
6	79,382	108,870	164,020	6	Temporary/Part-time Wages	87,600		6
7		0	5,000	7	Overtime	5,000		7
8	248,443	231,242	373,001	8	Payroll taxes & Employee Benefits	288,650		8
9	10,413	14,251	20,000	9	Workers Comp Insurance	20,000		9
10	101,000	34,468	30,000	10	Confiragration Wages	30,000		10
11	2,085	2,643	5,000	11	Volunteer Firefighter Expense	50,000		11
12		38330	0	12	Seasonal Pay	35000		12
13				13	Payroll Administration Services	3,500		13
14	646,030	634,038	846,414	14	TOTAL PERSONNEL SERVICES	796,750		14
15	5.10	5.30	6.00	15	Total Full-Time Equivalent (FTE)	4.75		15

## Materials and Service

This category reflects an increase of \$86,000 or 28.8%. The increase is due to the rising cost of fuel and maintenance items for apparatus, the need for property maintenance, the critical need for more uniforms, and the rising cost of insurance for the property and vehicles. The cost of utilities is decreased by \$3000 due to eliminating long distance telephone, extra internet and miscellaneous subscriptions that were proving to be unnecessary.

16				MATERIALS AND SERVICES				16			
17	21,978	25,393	29,500	17	Apparatus & Trucks	50,000				17	
18	2,066	1,292	4,500	18	Property Maintenance	20,000				18	
19	24,253	16,315	20,000	19	Equipment	20,000				19	
20	26,834	26,813	29,000	20	Utilities	26,000				20	
21	5,676	5,794	7,500	21	PPE - Uniforms	32,000				21	
22	35,971	23,922	25,850	22	Property / Vehicle Insurance	34,000				22	
23	11,128	9,643	13,600	23	Dues & Fees	13,500				23	
24	8,387	8,572	15,150	24	Training/Conferences	25,000				24	
25	66,711	62,476	72,500	25	Fire/EMS Services	75,000				25	
					Dispatch Services						
					Firefighter Expense						
					Confiragration Travel Expenses						
					Emergency Medical Supplies						
26	9,686	11,933	23,500	26	Professional Services					26	
					Grant Expense	6,000					
					Legal & Audit	15,000					
					Contract Services	2,500					
27	11,748	10,725	14,500	27	Recruitment & Retention Expense	14,500				27	
					Public Events	8,000					
28	2,318	3,348	3,000	28	Station Supplies	3,000				28	
29	34,562	34,113	40,000	29	Office Equip, Computer & Supplies	40,500				29	
30				30						30	
31	668	0	0	31	Maintenance Program Expense	0				31	
32				32						32	
33				33						33	
34	261,986	240,339	298,600	34	TOTAL MATERIALS AND SERVICES	385,000	0	0		34	

## Requirements

### Aumsville Fire District

## Capital Outlay

Capital Outlay in the General Fund includes small equipment purchases and station improvements.

Object Code	Object Code Description	FY2020-21 Actuals	FY2021-22 Actuals	FY2022-23 Actual	FY2023-24 Adopted	FY2024-25 Proposed	FY2024-25 Approved	FY2024-25 Adopted
7900	Building & Land CO	1,285.00	6,458.00	6,458.00	5,000.00	10,000.00		
7920	Equipment CO	1,205.00	4,967.00	4,967.00	10,000.00	10,000.00		
	Capital Outlay Subtotal	\$2,490.00	\$11,425.00	11,425.00	15,000.00	20,000.00	0.00	0.00

## Debt Service

In 2019, AFD purchased property utilizing a Full Faith and Credit Bond which is not rated. The district will have the bond paid in 2028. The district will make a principal and interest payment of \$26,000.

Object Code	Object Code Description	FY2020-21 Actuals	FY2021-22 Actuals	FY2022-23 Actual	FY2023-24 Adopted	FY2024-25 Proposed	FY2024-25 Approved	FY2024-25 Adopted
7830	Interest Paid - Real Property	4,723.00	3,844.00	3,275.00	4,000.00	4,000.00		
7820	Principal Paid - Real Property	24,000.00	22,000.00	20,000.00	20,000.00	22,000.00		
	Debt Service Subtotal	\$28,723.00	\$25,844.00	23,275.00	24,000.00	26,000.00	0.00	0.00

Below is a summary of projected debt service requirements for the series 2019 Full Faith and Credit Bond:

Fiscal Year	The Bonds		Total Debt Service
	Principal	Interest	
2024	19,000	3,176	22,176
2025	20,000	2,438	22,438
2026	21,000	1,918	22,918
2027	21,000	1,384	22,384
2028	22,000	838	22,838
	\$103,000	\$9,754	\$112,754

## Ending Fund Balance and Operating Contingency

Operating Contingency were calculated consistent with prior years. Reserves are set at \$39,680 which is approximately one month's expenditure or 2.7% of the budget. These funds are to be used for any unforeseen emergencies.

The Ending Fund Balance per Board policy must be equal to but not less than four months of the General Fund operating expenditures or 24% of the General Fund Expenditures. In FY 2024-25, the

## Requirements

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### **Aumsville Fire District**

district is maintaining the reserved amount of 4.0 months of the General Fund operating expenditures. The district will continue to grow the reserved amount toward 24% of General Fund Expenditures.

# Fund Summary

Aumsville Rural Fire Protection District

Debt Service Fund 2

The Debt Service Fund receives revenues from property tax collections and expends those funds solely on interest and principal payments for the General Obligation debt used to fund capital acquisition, 2 Rosenbauer Timberwolf Brush Trucks and 2 Pierce Impel Engines. The 2015 General Obligation bond is not rated. For the FY2024-25 proposed budget, debt service payments include the Series 2015 principal and interest.

FORM		RESOURCES AND REQUIREMENTS						
LB-35		Bond Debt - Debt Service Fund 2					Aumsville Rural Fire Protection District	
		(Fund)					(Name of Municipal Corporation)	
Historical Data				DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25			
Actual			Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2021-22	First Preceding Year 2022-23	Adopted Budget This Year 2023-24						
1				1	<b>Resources</b>			1
2	59,348	97,329	17,206	2	Beginning Cash on Hand (Cash Basis), or	15,795		2
3				3	Working Capital (Accrual Basis)			3
4	8,395	4,635	5,000	4	Previously Levied Taxes to be Received	5,200		4
5				5	Interest			5
6				6	Transferred from Other Funds			6
7				7				7
8	67,743	101,964	22,206	8	Total Resources, Except Taxes to be Levied	20,995		8
9			267,400	9	Taxes Estimated to be Received *	268,000		9
10	276,940	157,336		10	Taxes Collected in Year Levied			10
11	344,683	259,300	289,606	11	<b>TOTAL RESOURCES</b>	288,995	0	11
					<b>Requirements</b>			
					<b>Bond Principal Payments</b>			
					Bond Issue	Budgeted Payment Date		
12				12	2015 Obligation Bond	6/01/25	260,000	12
13	235,000	230,000	245,000	13				13
14				14				14
15				15				15
16	235,000	230,000	245,000	16	<b>Total Principal</b>		260,000	16
					<b>Bond Interest Payments</b>			
					Bond Issue	Budgeted Payment Date		
17	17,875	14,650	11,200	17	2015 Obligation Bond	12/1/24	6,300	17
18	17,875	14,650	11,200	18	2015 Obligation Bond	06/01/25	6,300	18
19				19				19
20				20				20
21	35,750	29,300	22,400	21	<b>Total Interest</b>		12,600	21
					<b>Unappropriated Balance for Following Year By</b>			
22				22	Bond Issue	Projected Payment Date		22
23				23				23
24				24				24
25				25				25
26	73,933	17,206		26	Ending balance (prior years)			26
27			22,206	27	<b>Total Unappropriated Ending Fund Balance</b>		16,395	27
28				28	Loan Repayment to _____ Fund			28
29				29	Tax Credit Bond Reserve			29
30	344,683	259,300	289,606	30	<b>TOTAL REQUIREMENTS</b>		288,995	30

Below is a summary of projected debt service requirements for the 2015 GO Bond:

Fiscal Year	The Bonds		Total Debt Service
	Principal	Interest	
2024	245,000	22,400	267,400
2025	260,000	12,600	272,600
2026	55,000	1,100	56,100
	<b>\$560,000</b>	<b>\$36,100</b>	<b>\$596,100</b>

Aumsville Rural Fire Protection District

Apparatus Fund 4

The Apparatus Fund is used to plan for replacement or major repairs of large capital items. The main revenue sources for this fund include transfers from the General Fund, conflagration receipts, and sales of surplus vehicles. AFD expends these funds to replace capital items on replacement schedules, including apparatus, station vehicles, and tires.

Reviewed in 2020				Review Year: 2025			
Reserve Fund for Equipment & Apparatus				Apparatus Fund 4 (Fund)		Aumsville Rural Fire Protection District (Name of Municipal Corporation)	
Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25			
Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-22	First Preceding Year 2022-23	Adopted Budget Year 2023-24					
1			1	RESOURCES			1
2	45,841	51,955	2	2	58,200		2
3			3	3			3
4			4	4	0		4
5			5	5	0		5
6	10,000	0	6	6			6
7			7	7			7
8			8	8			8
9			9	9			9
10	55,841	51,955	10	10	58,200		10
11			11	11		0	11
12			12	12			12
13	55,841	51,955	13	TOTAL RESOURCES			13
14			14	REQUIREMENTS **			14
				Org. Unit or Prog. & Activity	Object Classification	Detail	
15			15				15
16	3,886	0	16	Emergency Operations	Capital Outlay	Apparatus CO	16
17			17				17
18			18				18
19			19				19
20			20				20
21			21				21
22			22				22
23			23				23
24			24				24
25			25				25
26			26				26
27			27				27
28			28				28
29	51,955		29	Ending balance (prior years)			29
30		51,955	30	UNAPPROPRIATED ENDING FUND BALANCE			30
31	55,841	51,955	31	TOTAL REQUIREMENTS			31

There are no purchases planned for FY2024-25.

Aumsville Rural Fire Protection District

Equipment Fund 6

The Equipment Fund is used to plan for the replacement of large capital items. The main revenue sources for this fund include transfers from the General Fund and conflagration receipts. AFD expends these funds to replace capital items on replacement schedules, including self-contained breathing apparatus (SCBA), turnouts, saws, and communication radios.

FORM LB-11				RESERVE FUND RESOURCES AND REQUIREMENTS			Year this reserve fund will be reviewed to be continued or abolished.		
This fund is authorized and established by resolution / ordinance number 2009-2010-01 on (date) June 10 for the following specified purpose: Reviewed in 2020				RESERVE FUND RESOURCES AND REQUIREMENTS			Date can not be more than 10 years after establishment.		
Reserve Fund for Equipment				Equipment Fund 6 (Fund)			Review Year: 2025		
							Aumsville Rural Fire Protection District (Name of Municipal Corporation)		
Historical Data			Adopted Budget Year 2023-24	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25				
Second Preceding Year 2021-22	First Preceding Year 2022-23	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body			
1			1	RESOURCES				1	
2	33,359	23,095	19,240	2 Cash on hand * (cash basis), or	42,375			2	
3				3 Working Capital (accrual basis)				3	
4				4 Previously levied taxes estimated to be received				4	
5				5 Interest				5	
6	10,000	0	25,000	6 Transferred IN, from other funds				6	
7				7 Conflagration Receipts				7	
8				8				8	
9				9				9	
10	43,359	23,095	44,240	10 Total Resources, except taxes to be levied	42,375		0	10	
11				11 Taxes estimated to be received				11	
12				12 Taxes collected in year levied				12	
13	43,359	23,095	44,240	13 TOTAL RESOURCES	42,375	0	0	13	
14				14 REQUIREMENTS **				14	
15				15 Org. Unit or Prog. & Activity				15	
16	20,264	3,855	4,000	16 Emergency Service	Capital Outlay	Equipment	0	16	
17	0		1,500	17 Emergency Services	materials & Services	Equipment Maintenance	0	17	
18				18				18	
19				19				19	
20				20				20	
21				21				21	
22				22				22	
23				23				23	
24				24				24	
25				25				25	
26				26				26	
27				27				27	
28				28				28	
29	23,095	19,240		29 Ending balance (prior years)				29	
30			38,740	30 UNAPPROPRIATED ENDING FUND BALANCE	42,375			30	
31	43,359	23,095	44,240	31 TOTAL REQUIREMENTS	42,375	0	0	31	

Capital purchases planned for FY2024-25 include:

- Unforeseen equipment maintenance such as saw chains.



Aumsville Rural Fire Protection District

Property & Facilities Fund 7

The Property & Facilities fund receives is used to plan for land acquisition, non-bond funded capital construction and facility improvements. The main revenue source for this fund includes transfers from the General Fund. Funds are expended for capital leases, purchases, construction, and repairs of district buildings.

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25		
Second Preceding Year 2021-22	First Preceding Year 2022-23	Adopted Budget Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
			<b>RESOURCES</b>			
1			1			1
2	85,672	83,608	2	84,900		2
3		9,385	3			3
4			4			4
5			5			5
6	20,000	5,000	6			6
7		0	7			7
8			8			8
9			9			9
10	105,672	97,993	10	84,900		10
11			11			11
12			12			12
13	105,672	97,993	13	84,900	0	13
			<b>TOTAL RESOURCES</b>			
			<b>REQUIREMENTS **</b>			
15			15			15
16	22,064	23,115	16	25,000		16
17			17			17
18			18			18
19			19			19
20			20			20
21			21			21
22			22			22
23			23			23
24			24			24
25			25			25
26			26			26
27			27			27
28			28			28
29	83,608	74,878	29			29
30		63,477	30	59,900		30
31	105,672	97,993	31	84,900	0	31

For the FY2024-25 proposed budget, staff recommend the appropriation of \$25,000 of the fund balance to allow budgetary flexibility for any repairs/remodel to the current fire station.