# WEBER FIRE DISTRICT
# 2023 TENTATIVE BUDGET

| | GENERAL OPERATIONS | DEBT SERVICE | IMPACT FEE FUND | SPECIAL REVENUE FUND | TOTAL OF BUDGETS |
|---|---|---|---|---|---|
| **REVENUES:** | | | | | |
| Property Taxes | 11,336,821.00 | 355,700.00 | | | 11,692,521.00 |
| Contributions to Other Governments | 150,000.00 | 1,000.00 | | | 151,000.00 |
| Fees in Lieu | 500,000.00 | | | | 500,000.00 |
| Property Taxes - Redemptions | 300,000.00 | | | | 300,000.00 |
| Fire Warden Contract | 78,000.00 | | | | 78,000.00 |
| Ambulance Revenue | 800,000.00 | | | | 800,000.00 |
| Paramedic Revenue | 75,000.00 | | | | 75,000.00 |
| Paramedic Contract - Weber County | 1,000,000.00 | | | | 1,000,000.00 |
| Heavy Rescue Contract | 23,200.00 | | | | 23,200.00 |
| District Fees Revenue | 64,000.00 | | | | 64,000.00 |
| Miscellaneous Fees | 10,200.00 | | | | 10,200.00 |
| MOU & Wage Reimbursements | 70,000.00 | | | | 70,000.00 |
| Contracts | 7,200.00 | | | | 7,200.00 |
| Grants | 7,401.00 | | | | 7,401.00 |
| Interest Income General | 60,000.00 | 5,000.00 | 5,000.00 | 2,000.00 | 72,000.00 |
| Miscellaneous Revenue | 6,000.00 | | | | 6,000.00 |
| Proceeds - Long-term Financing | - | | | | - |
| Appropriation of Fund Balance | 272,438.73 | | | | 272,438.73 |
| Impact Fees | | | 500,000.00 | | 500,000.00 |
| Wildland Revenue | | | | 1,000,000.00 | 1,000,000.00 |
| **TOTAL REVENUES** | 14,760,260.73 | 361,700.00 | 505,000.00 | 1,002,000.00 | 16,628,960.73 |
| **EXPENDITURES:** | | | | | |
| Wages & Benefits | 11,489,044.57 | | | 645,355.00 | 12,134,399.57 |
| Operations | 2,185,291.16 | 750.00 | | 191,880.00 | 2,377,921.16 |
| Capital | 315,925.00 | | | | 315,925.00 |
| G.O. Bond | | 445,700.00 | | | 445,700.00 |
| Committed Funds - Fleet Fund | 620,000.00 | | | 44,000.00 | 664,000.00 |
| Contribution to Other Governments | 150,000.00 | 1,000.00 | | | 151,000.00 |
| Facility Plan Projects (Impact Fees) | | | 15,000.00 | | |
| **TOTAL EXPENDITURES** | 14,760,260.73 | 447,450.00 | 15,000.00 | 881,235.00 | 16,103,945.73 |
| Transfer in (Out) | (272,438.73) | 90,000.00 | (90,000.00) | | (272,438.73) |
| **1/1/2023 Projected Fund Balance** | 5,376,224.33 | **553,077.61** | **1,184,489.00** | **201,691.00** | **7,315,481.94** |
| **Addition to /(Use of) Fund Balance** | (272,438.73) | 39,250.00 | 400,000.00 | 120,765.00 | 287,576.27 |
| **Projected 12/31/2023 Fund Balance** | **5,103,785.60** | **592,327.61** | **1,584,489.00** | **322,456.00** | **7,603,058.21** |

| WEBER FIRE DISTRICT<br>GENERAL BUDGET | % Change<br>2022 Projected to<br>2023 Proposed | General Fund<br>Proposed<br>2023 | General Fund<br>Projected<br>2022 | General Fund<br>Budget<br>2022 | General Fund<br>Actual<br>2021 |
|---|---|---|---|---|---|
| REVENUES: | | | | | |
| Property Taxes | 12.0% | 11,336,821.00 | 10,122,321.00 | 9,530,000.00 | 8,938,054.94 |
| Contributions to other governments | 150.0% | 150,000.00 | 60,000.00 | 60,000.00 | 21,429.73 |
| Fees In Lieu | 0.0% | 500,000.00 | 500,000.00 | 500,000.00 | 558,330.83 |
| Property Taxes - Redemptions | 0.0% | 300,000.00 | 300,000.00 | 300,000.00 | 321,049.82 |
| Ambulance Revenue | 0.0% | 800,000.00 | 800,000.00 | 775,000.00 | 819,922.51 |
| Paramedic Revenue | 0.0% | 75,000.00 | 75,000.00 | 75,000.00 | 82,302.72 |
| Heavy Rescue Contract - Weber County | 0.0% | 23,200.00 | 23,200.00 | 23,200.00 | 23,200.00 |
| Paramedic Contract | 22.0% | 1,000,000.00 | 820,000.00 | 820,000.00 | 819,999.96 |
| Atlas Towers Contract | | 1,000.00 | 0.00 | 1,000.00 | |
| Uintah City Contract | | | | 0.00 | 23,100.00 |
| Rent Contract - Sheriffs Dept | 0.0% | 1,200.00 | 1,200.00 | 1,200.00 | 1,200.00 |
| Weber County Dispatch | 0.0% | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| Fire Warden Agreement | 0.0% | 78,000.00 | 78,000.00 | 78,000.00 | 70,331.98 |
| MOU & Wage Reimbursements | 6.1% | 70,000.00 | 66,000.00 | 71,000.00 | 67,138.39 |
| Bureau of EMS - Per Capita Grant | -32.3% | 7,401.00 | 10,938.00 | 7,930.00 | 6,982.00 |
| Interest & Investments Income | 20.0% | 60,000.00 | 50,000.00 | 35,000.00 | 17,660.78 |
| District Fees, Permits, Stand Bys | -1.5% | 64,000.00 | 65,000.00 | 60,000.00 | 52,355.35 |
| Miscellaneous Fees | 0.0% | 10,200.00 | 10,200.00 | 12,200.00 | 3,605.00 |
| Miscellaneous Income | -72.7% | 6,000.00 | 22,000.00 | 5,000.00 | 5,333.07 |
| Other Sources | | 0.00 | 0.00 | 12,000.00 | 12,886.56 |
| From Committed Fund Balance | | 272,438.73 | 275,000.00 | 275,000.00 | |
| Proceeds - Long-Term Financing | | 0.00 | 0.00 | | 1,231,430.00 |
| Appropriation of Fund Balance | | | | | |
| TOTAL REVENUES | 11.1% | 14,760,260.73 | 13,283,859.00 | 12,636,530.00 | 13,081,313.64 |
| | | | | | |
| EXPENDITURES: | | | | | |
| WFD Salaries & Wages | 14.8% | 8,273,953.09 | 7,205,755.24 | 6,958,119.14 | 6,022,046.71 |
| FICA Expense | 0.6% | 124,827.10 | 124,075.30 | 106,430.32 | 107,350.87 |
| Retirement | 15.7% | 1,435,536.30 | 1,240,881.40 | 1,210,616.12 | 1,066,560.24 |
| Medical, Life Ins, H.S.A. | 5.0% | 1,340,558.40 | 1,277,108.50 | 1,277,108.50 | 957,952.19 |
| Medical Claims Expense (Refunds) | | | | | -200,488.42 |
| Uniform Allow | 16.8% | 68,000.00 | 58,200.00 | 58,200.00 | 45,473.02 |
| Employee Discretionary Fund | 1.6% | 114,000.00 | 112,200.00 | 112,200.00 | 199,810.46 |
| Phone Allowance | -3.8% | 10,605.00 | 11,025.00 | 11,025.00 | 11,410.00 |
| Employee Assistance, Cobra, LODD | -7.9% | 13,894.00 | 15,085.00 | 15,085.00 | 13,211.92 |
| Workers Comp | 4.4% | 107,170.69 | 102,690.40 | 100,185.76 | 106,316.99 |
| Unemployment | | 500.00 | 500.00 | 500.00 | 0.00 |
| Other | | | | | |
| Subtotal - Wages & Benefits | 13.2% | **11,489,044.57** | **10,147,520.84** | **9,849,469.84** | **8,329,643.98** |
| Physical Fitness / Medical Testing | -3.0% | 32,000.00 | 33,000.00 | 31,000.00 | 25,800.82 |
| Training & Travel | 72.9% | 120,545.00 | 69,722.00 | 98,754.00 | 40,983.31 |
| Safety | 4.3% | 54,575.00 | 52,325.00 | 52,325.00 | 24,662.98 |
| Fire Prevention / Public Education | 31.8% | 14,500.00 | 11,000.00 | 13,000.00 | 12,303.95 |
| Administrative Expense | -4.0% | 44,824.00 | 46,684.00 | 39,884.00 | 45,609.17 |
| Technical Equipment & Support | -63.5% | 17,000.00 | 46,563.00 | 43,563.00 | 10,929.15 |
| Vehicle & Equipment Maintenance | 0.2% | 134,435.00 | 134,115.00 | 130,265.00 | 157,280.23 |
| Fuel | 0.0% | 200,000.00 | 200,000.00 | 115,000.00 | 119,286.67 |
| Utilities | 3.9% | 108,282.00 | 104,182.00 | 103,672.00 | 102,692.27 |
| Building/Ground Maintenance | 12.1% | 139,135.00 | 124,085.00 | 136,840.00 | 100,289.07 |

| | | | | | |
|---|---|---|---|---|---|
| Station Supplies | 6.1% | 21,000.00 | 19,800.00 | 19,800.00 | 18,872.75 |
| Maintenance Agreements | 2.1% | 22,000.00 | 21,540.00 | 18,000.00 | 3,540.00 |
| Medical Supplies & Equipment | 21.9% | 93,500.00 | 76,700.00 | 71,700.00 | 76,665.92 |
| Operations Supplies & Equipment | 15.6% | 33,300.00 | 28,800.00 | 28,800.00 | 30,368.86 |
| Subscriptions & Memberships | 23.6% | 151,729.00 | 122,756.00 | 113,391.00 | 106,461.42 |
| Radio Equipment & Maintenance | 0.0% | 4,000.00 | 4,000.00 | 4,000.00 | 27,397.05 |
| HazMat | 3.3% | 31,000.00 | 30,000.00 | 31,000.00 | 36,107.49 |
| Heavy Rescue | 0.0% | 52,000.00 | 52,000.00 | 52,000.00 | 4,470.50 |
| CPR Expense | | 0.00 | 0.00 | 800.00 | 0.00 |
| Board Fees & Expense | 914.6% | 16,640.00 | 1,640.00 | 1,640.00 | 11,544.44 |
| Insurance & Bonds | 21.4% | 85,000.00 | 70,000.00 | 70,000.00 | 47,331.16 |
| Professional Services | 0.0% | 56,325.00 | 56,325.00 | 53,825.00 | 46,173.64 |
| Paramedic (PMA) Fees | 0.0% | 25,000.00 | 25,000.00 | 25,000.00 | 20,178.91 |
| Billing Services (EMS) | 0.0% | 51,000.00 | 51,000.00 | 51,000.00 | 45,871.46 |
| Grant Expenditures | | 0.00 | 0.00 | | |
| Bank charges & Fees | 0.0% | 3,000.00 | 3,000.00 | 3,000.00 | 3,358.88 |
| TAN - Issuance & Interest | 447.4% | 208,000.00 | 38,000.00 | 158,000.00 | 51,425.00 |
| Interest - Apparatus Lease Purchase | 0.0% | 16,501.16 | 16,501.16 | 16,501.16 | 12,865.69 |
| Capital Payments, Apparatus Lease Purchas | -43.8% | 450,000.00 | 800,000.00 | 800,000.00 | 306,197.30 |
| Capital Outlay | -55.4% | 315,925.00 | 707,600.00 | 464,100.00 | 2,021,990.51 |
| Committed Funds | | 620,000.00 | 130,000.00 | 0.00 | 0.00 |
| Contributions to other governments | 150.0% | 150,000.00 | 60,000.00 | 60,000.00 | 21,429.73 |
| Other | | | | | |
| TOTAL EXPENDITURES: | 39.0% | 14,760,260.73 | 13,283,859.00 | 12,636,530.00 | 11,861,732.31 |
| Excess (deficiency) of revenues over expenditures | | 0.00 | (0.00) | (0.00) | 1,219,581.33 |
| Transfers in (out) | | | - | | |
| | | | - | | |
| Addition to (Use of) Fund Balance | | (272,438.73) | (275,000.00) | (275,000.00) | 1,219,581.33 |
| Fund Balance at beginning of year | | 5,376,224.33 | 5,651,224.33 | 3,916,285.23 | 4,431,643.00 |
| Fund Balance at end of year | | 5,103,785.60 | 5,376,224.33 | 3,916,285.23 | 5,651,224.33 |

| WEBER FIRE DISTRICT<br>DEBT SERVICE | % Change<br>2022 Amended to<br>2023 Proposed | Debt Service<br>Budget<br>2023 | Debt Service<br>Amended<br>2022 | Debt Service<br>Budget<br>2022 | Debt Service<br>Actual<br>2021 |
|---|---|---|---|---|---|
| **REVENUES:** | | | | | |
| Property Taxes | 1% | 355,700.00 | 353,900.00 | 353,900.00 | 375,201.01 |
| Contributions to Other Gvmnt | 0% | 1,000.00 | 1,000.00 | 1,000.00 | 844.93 |
| Fees In Lieu | 0% | 20,000.00 | 20,000.00 | 20,000.00 | 23,212.67 |
| Redemptions | 0% | 15,000.00 | 15,000.00 | 15,000.00 | 14,838.11 |
| Property Tax - Judgement Levy | | | | | |
| Interest Income | 0% | 5,000.00 | 5,000.00 | 5,000.00 | 3,032.82 |
| **TOTAL REVENUES** | 0% | 396,700.00 | 394,900.00 | 394,900.00 | 417,129.54 |
| **EXPENDITURES:** | | | | | |
| G.O. Bond Debt | 2% | 420,000.00 | 410,000.00 | 410,000.00 | 405,000.00 |
| Debt Service Interest Expense | -24% | 25,700.00 | 33,900.00 | 33,900.00 | 42,122.22 |
| Debt Service & Issuance Fees | 0% | 750.00 | 750.00 | 750.00 | 748.79 |
| Contributions to Other Gvmnt | 0% | 1,000.00 | 1,000.00 | 1,000.00 | 844.93 |
| **TOTAL EXPENDITURES** | 0% | 447,450.00 | 445,650.00 | 445,650.00 | 448,715.94 |
| **Excess (deficiency) of revenues over expenditures** | | -50,750.00 | -50,750.00 | -50,750.00 | -31,586.40 |
| **Transfers in (out)** | | 90,000.00 | 90,000.00 | 90,000.00 | 90,000.00 |
| **Addition to (Use of) Fund Balance** | | 39,250.00 | 39,250.00 | 39,250.00 | 58,413.60 |
| **Fund Balance at beginning of year** | | 553,077.61 | 513,827.61 | 494,164.01 | 455,414.01 |
| **Fund Balance at end of year** | | 592,327.61 | 553,077.61 | 533,414.01 | 513,827.61 |

| WEBER FIRE DISTRICT<br>IMPACT FEES | % Change<br>2022 Amended to<br>2023 Proposed | Impact Fees<br>Budget<br>2023 | Impact Fees<br>Amended<br>2022 | Impact Fees<br>Budget<br>2022 | Impact Fees<br>Actual<br>2021 |
|---|---|---|---|---|---|
| **REVENUES:** | | | | | |
| Fees | -15% | 500,000.00 | 590,000.00 | 500,000.00 | 615,343.17 |
| Interest | 0% | 5,000.00 | 5,000.00 | 5,000.00 | 11,595.28 |
| **TOTAL REVENUES** | -15% | 505,000.00 | 595,000.00 | 505,000.00 | 626,938.45 |
| **EXPENDITURES:** | | | | | |
| Facility Plan Projects | -99% | 15,000.00 | 1,238,100.00 | 1,230,000.00 | 513,324.46 |
| **TOTAL EXPENDITURES** | -99% | 15,000.00 | 1,238,100.00 | 1,230,000.00 | 513,324.46 |
| **Excess (deficiency) of revenues over expenditures** | | 490,000.00 | -643,100.00 | -725,000.00 | 113,613.99 |
| **Transfers in (out)** | | -90,000.00 | -90,000.00 | -90,000.00 | -90,686.99 |
| **Addition to (Use of) Fund Balance** | | 400,000.00 | -733,100.00 | -815,000.00 | 22,927.00 |
| **Fund Balance at beginning of year** | | 1,184,489.00 | 1,917,589.00 | 1,850,674.47 | 1,894,662.00 |
| **Fund Balance at end of year** | | 1,584,489.00 | 1,184,489.00 | 1,035,674.47 | 1,917,589.00 |

| WEBER FIRE DISTRICT<br>WILDLAND BUDGET | % Change<br>2022 Amended to<br>2023 Proposed | Wildland<br>Budget<br>2023 | Wildland<br>Amended<br>2022 | Wildland<br>Budget<br>2022 | Wildland<br>Actual<br>2021 |
|---|---|---|---|---|---|
| **REVENUES:** | | | | | |
| Wildland Fires | 43% | 1,000,000.00 | 700,000.00 | 285,000.00 | 549,741.55 |
| Interest Income | 0% | 2,000.00 | 2,000.00 | 2,000.00 | 542.70 |
| **TOTAL REVENUES** | 43% | 1,002,000.00 | 702,000.00 | 287,000.00 | 550,284.25 |
| **EXPENDITURES:** | | | | | |
| Wages & Benefits | 54% | 645,355.00 | 420,000.00 | 142,500.00 | 268,546.87 |
| Operations | -3% | 191,880.00 | 198,500.00 | 91,500.00 | 106,194.36 |
| Capital Expenditures | -77% | 44,000.00 | 190,500.00 | 165,000.00 | 127,263.20 |
| **TOTAL EXPENDITURES** | 9% | 881,235.00 | 809,000.00 | 399,000.00 | 502,004.43 |
| **Excess (deficiency) of revenues over expenditures** | | 120,765.00 | -107,000.00 | -112,000.00 | 48,279.82 |
| **Transfers in (out)** | | | | | 686.00 |
| **Addition to (Use of) Fund Balance** | | 120,765.00 | -107,000.00 | -112,000.00 | 48,965.82 |
| **Fund Balance at beginning of year** | | 201,691.00 | 308,691.00 | 293,200.18 | 259,725.18 |
| **Fund Balance at end of year** | | 322,456.00 | 201,691.00 | 181,200.18 | 308,691.00 |