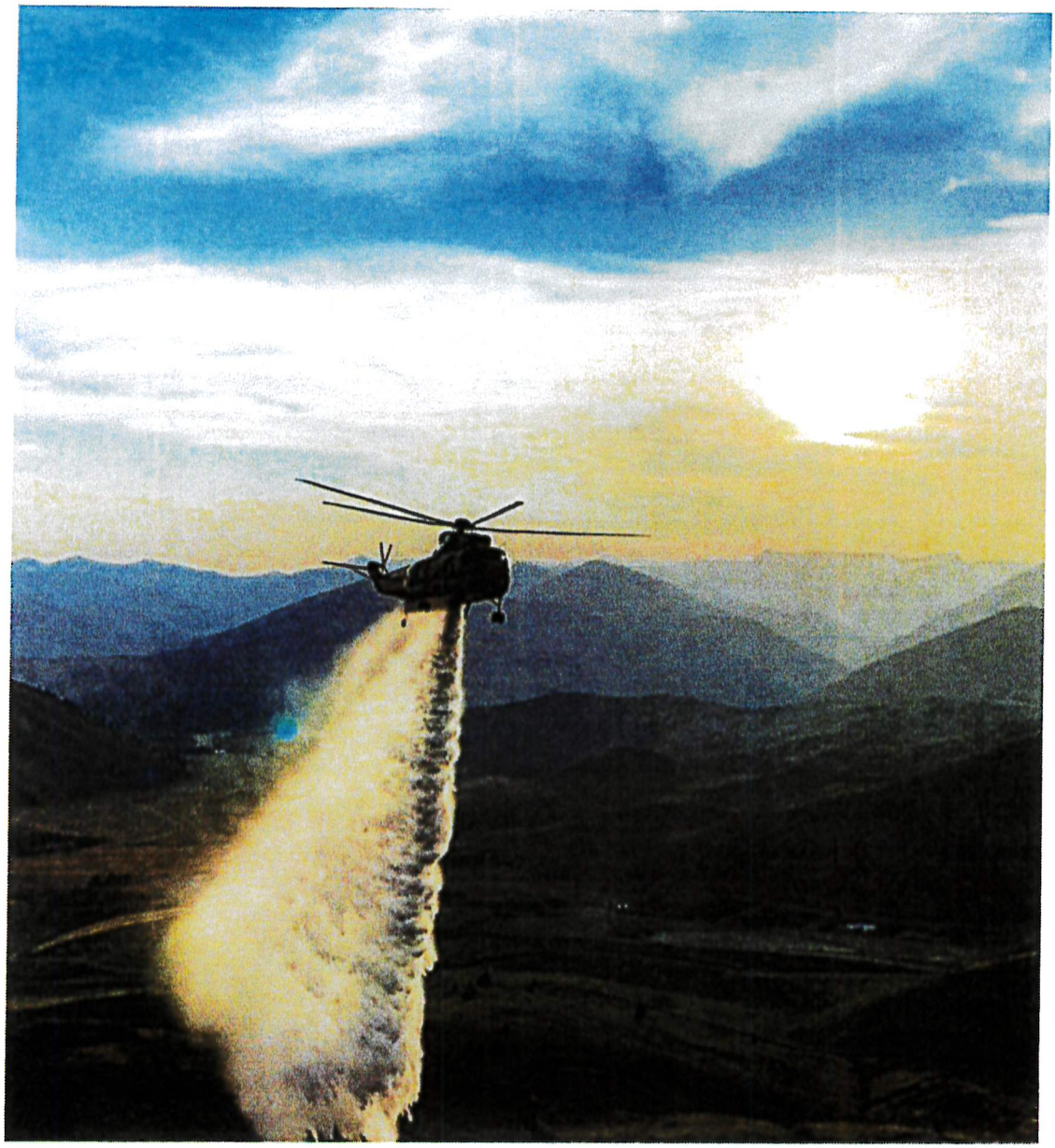


WOOD RIVER FIRE RESCUE
FY2024 AMENDED BUDGET

THE WOOD RIVER FIRE PROTECTION DISTRICT
AMENDED BUDGET - FISCAL YEAR 2024
May 15, 2024

NOTICE IS HEARBY GIVEN that the Wood River Fire Protection District will be amending its Fiscal Year 2024 Budget Hearing on Wednesday, May 15, 2024, from 3:00 pm until 4:00 pm at the Wood River Fire & Rescue, Station 3, 11053 Highway 75, Bellevue, Idaho. Interested persons may appear and shall be given an opportunity to comment on the proposed budget.

OPERATIONS

REVENUE

4010 - Fire District Levy	$	1,228,204
4030 - Forgone Recovered (1%)	$	12,327
4100 - BCAD Contract Revenue (0% Increase)	$	1,562,610
4210 - Miscellaneous	$	173,500
Reserve Funds Utilized	$	*165,777*
Total (plus property tax replacement of $4,521)	**$**	**3,146,939**

EXPENSE

5000 - Capital Transfer / Contractual	$	300,818
6000 - Personnel	$	2,422,789
7000 - Operations	$	200,533
8000 - Administration	$	92,800
9000 - Divisions / Groups / Programs	$	130,000
Total	**$**	**3,146,939**

CAPITAL

REVENUE

5010 - Transfer from District Levy	$	213,018
5030 - Forgone Recovered (3%)	$	36,982
Reserve Funds Utilized	$	*196,350*
Total	**$**	**446,350**

EXPENSE

Apparatus	$	335,000
Equipment	$	18,850
Facilities	$	92,500
Total	**$**	**446,350**

TOTAL TO BE LEVIED, PLUS FORGONE	**$**	**1,277,513**

FY 2024 Wood River Fire Rescue
Statement of Net Position - Operations AMENDED

Beginning Fund Balance, October 1, 2023		**$2,050,000**
Operating Reserve / Beginning Balance		
Wood River Fire Rescue	$2,050,000	
2024 District Operating Revenue		**$2,768,144**
Total		**$4,818,144**
2024 District Expenses		**$2,933,921**
Ending Fund Balance, October 1, 2024		**$1,884,223**
Net Operational Gain / Loss (*Reserve Funds Utilized in FY*)		**-$165,777**
2024 Fund Balance Percentage Increase / Decrease		**-8.09%**
Ending Fund Balance as Percentage of Prior Year's Expenses		**64.22%**

FY 2024 Wood River Fire Rescue Budget
AMENDED May 2024

Beginning Fund Balance, October 1, 2023		**$2,050,000**
Revenue		
4000 - Fire District Related Revenue		**$1,245,052**
4010 - Fire District Levy	$1,232,725	
4020 - Property Tax Replacement	$4,521	
4030 - Forgone Recovered for General (1%	$12,327	
4100 - Ambulance District Related Revenue		**$1,562,610**
4110 - Ambulance District Contract	$1,562,610	
4200 - Other Revenue		**$173,500**
4210 - Plans Reviews	$40,000.00	
4220 - Burn Permits	$4,000.00	
4230 - Interest Earned (LGIP)	$85,000.00	
4240 - Sales Tax Share	$35,000.00	
4250 - AG Exemption	$1,000.00	
4260 - Services Billed	$3,000.00	
4270 - Grant Income	$4,500.00	
4280 - Proceeds from Sale of Net Assets		
4290 - Miscellaneous / Donations	$1,000.00	
Total Revenue		**$2,981,162**
Wood River Fire Rescue Capital		
5000 - Fund Transfers		
5010 - WRFR Transfer from Levy to Capital		**$213,018**
5020 - Capital Reserve Funds Used	$196,350	
5030 - Forgone Recovered for Capital (3%	$36,982	
Total Fund Transfers		**$213,018**
Total Operating Revenue		**$2,768,144**

CONTRACTUAL

5100 - Legal		**$11,000**
5200 - Financial		**$12,500**
5210 - Accounting	$4,000	
5220 - Audit	$8,000	
5230 - Bank Charges	$500	
5240 - Miscellaneous Financial Services		
5300 - Statutory / Contingency		**$20,000**
5310 - Contingency	$20,000	
5320 - BCFRA Operations	$0	
5400 - Elections		**$500**
5500 - Insurance		**$33,000**
5510 - VFIS - Property / Casualty	$25,000	
5520 - VFIS - POC	$8,000	
5600 - Professional Dues		**$2,800**
5700 - Information Technology		**$8,000**

PERSONNEL

6000 - Personnel		**$1,665,272**
6010 - Line Personnel	$930,800	
6020 - TFT Personnel	$137,172	
6030 - PT / POC Personnel	$185,000	
6040 - Admin Personnel	$408,700	
6050 - Commissioner Compensation	$3,600	
6100 - Employer Contributions		**$749,517**
6110 - PERSI	$224,941	
6120 - OASDI / Medicare	$127,393	
6130 - Workers Compensation	$50,000	
6140 - Gym / HRA / EAP / Life / MERP	$22,723	
6150 - Health Insurance	$242,346	
6160 - Dental	$16,957	
6170 - Overtime	$32,578	
6180 - Comp Time Paid	$32,578	
6190 - Unemployment	$0	
6200 - Member Health, Wellness and Incentives		**$8,000**
6210 - Annual Dinner	$6,000	
6220 - Peer Support Program / Team	$1,250	
6230 - Vaccinations	$750	

OPERATIONS

7000 - Fuel / Oil		**$25,000**
7100 - Apparatus		**$89,250**
7111 - 2002 Chevy 2500 (C611)	$800	
7115 - 2016 Ford F250 (C615)	$800	
7122 - 2022 Toyata Tacoma (S622)	$800	
7123 - 2004 Ford F250 (S623)	$800	
7151 - 2017 Rosenbauer Type 1 (E651)	$4,300	
7152 - 1995 Ferrara Type 1 (E652)	$10,350	
7153 - 2002 HME Type 1 ENG (E653)	$24,000	
7161 - 2004 Ford Type 6 (B661)	$4,300	
7172 - 2010 HME Tender (T672)	$4,300	
7173 - 1993 GMC Tender (T673)	$4,300	
7182 - 1996 Spartan Ladder (T682)	$30,250	
7191 - 2021 Ford F450 AMB (A691)	$1,250	
7192 - 2015 Chevy 3500 AMB (A691B)	$1,250	
7193 - 2017 Ford F350 AMB (A693)	$1,250	
7199 - Apparatus Maintence - Other	$500	
7200 - Communications		**$57,983**
7210 - Dispatch Fees	$29,283	
7220 - 700 Mhz Radio User Fees	$2,025	
7230 - PSS Implementation	$2,197	
7240 - PSS CAD / RMS	$2,833	
7250 - PSS - Maintenance	$2,145	
7260 - Leases / Licenses (A911)	$14,500	
7270 - Repeater Maintenance	$2,000	
7290 - Miscellaneous	$3,000	
7300 - Operations		**$7,500**
7310 - Incident Rehab	$1,000	
7320 - Operations General	$3,000	
7330 - Oil / Fluids / DEF/ Foam	$3,000	
7390 - Miscellaneous	$500	
7400 - Equipment Maintenance		**$20,800**
7410 - Gas / Elec / Battery Powered Equipı	$800	
7420 - Equipment General	$7,000	
7430 - UL Ladder Testing	$4,000	
7440 - Hand Tools	$1,000	
7450 - SCBA	$7,500	
7490 - Miscellaneous	$500	

ADMINISTRATION

8000 - Station / District Utilities		**$44,800**
8010 - Station 1 (Walnut)	$8,500	
8020 - Station 2 (3rd Ave)	$5,000	
8030 - Station 3 (Bellevue)	$11,500	
8035 - Picabo Repeater Utilities	$1,200	
8040 - Satellite / Telephone / Internet	$17,000	
8050 - Trash Removal	$1,600	
8100 - Station Repair / Maintenance		**$29,000**
8110 - Station 1 (Walnut)	$11,000	
8120 - Station 2 (3rd Ave)	$10,000	
8130 - Station 3 (Bellevue)	$8,000	
8200 - Station / Office Supplies		**$17,000**
8210 - General	$3,500	
8220 - Computer / Small Equipment	$2,000	
8230 - Postage / Shipping Fees	$700	
8240 - Copiers	$7,800	
8300 - Miscellaneous		**$2,000**
8310 - Meeting / Incident / Training	$1,500	
8320 - Subscriptions	$500	

DIVISIONS / GROUPS / PROGRAMS

9000 - Fire		**$14,500**
9010 - FF1 Academy	$2,000	
9020 - Fire General	$3,000	
9030 - Training Supplies	$4,000	
9040 - Outside Schools	$2,000	
9050 - Certifications	$1,500	
9060 - Travel Expenses	$2,000	
9100 - EMS		**$80,000**
9110 - Medic / EMT	$8,000	
9120 - EMS General	$5,000	
9130 - Supplies	$45,000	
9140 - Outside Schools	$7,000	
9150 - Certifications	$2,000	
9160 - Travel Expenses	$4,000	
9170 - Medications	$9,000	
9200 - Quartermaster		**$23,000**
9210 - Structural	$18,000	
9220 - Wildland	$2,000	
9230 - Station Uniforms	$2,000	
9290 - Miscellaneous	$1,000	
9300 - Life Safety Division - Investigation / Prevention / Plan Review		**$1,000**
9310 - Contract for Services	$0	
9320 - Life Safety General	$700	
9330 - Public Outreach	$300	
9400 - Specialty		**$3,750**
9410 - SORT	$3,000	
9420 - Rope	$750	
9500 - Recruitment / Retention		**$1,750**
9600 - Command		**$6,000**
9610 - Chief	$3,500	
9620 - Miscellaneous	$2,500	
Total Expense		**$2,933,921**
Total Revenue		**$2,768,144**
Net Operational Loss / Gain		**-$165,777**
Ending Fund Balance, September 30, 2024		**$1,884,223**

WRFR Cash Flow Projections - FY 2024 Amended Budget

	FY 24	FY 25	FY 26	FY 27	FY 28
Revenues					
Property Taxes	$1,245,052	$1,289,747	$1,341,337	$1,394,990	$1,450,790
BCAD	$1,562,610	$1,718,871	$1,804,815	$1,895,055	$1,989,808
Other Revenue	$173,500	$178,705	$184,066	$189,588	$195,276
Total Revenue	**$2,981,162**	**$3,187,323**	**$3,330,218**	**$3,479,634**	**$3,635,874**
AD Contribution / Total Revenue	52.42%	53.93%	54.20%	54.46%	54.73%
Capital Transfer	$213,018	$135,000	$140,000	$145,000	$145,000
Operating Revenue	**$2,768,144**	**$3,052,323**	**$3,190,218**	**$3,334,634**	**$3,490,874**
Expenditures					
Contractual	$87,800	$100,000	$100,000	$100,000	$100,000
Personnel	$2,422,789	$2,519,700	$2,620,488	$2,725,308	$2,834,320
Operations	$200,533	$206,549	$212,745	$219,127	$225,701
Administration	$92,800	$95,584	$98,452	$101,405	$104,447
Div / Grp / Prog	$130,000	$133,900	$137,917	$142,055	$146,316
Total Expenses	**$2,933,921**	**$3,055,733**	**$3,169,602**	**$3,287,895**	**$3,410,785**
AD Contribution / Total Expense	53.26%	56.25%	56.94%	57.64%	58.34%
Revenues Over / Under Expenditures	-$165,777	-$3,410	$20,616	$46,739	$80,089
Beginning Fund Balance	$2,050,000	$1,884,223	$1,880,813	$1,901,429	$1,948,168
Ending Fund Balance	$1,884,223	$1,880,813	$1,901,429	$1,948,168	$2,028,257

WRFR Fund Balance Projections

	FY 24	FY 25	FY 26	FY 27	FY 28
Ending Fund Balance	$1,884,223	$1,880,813	$1,901,429	$1,948,168	$2,028,257
Restricted Cash on Hand (25%)	$733,480	$763,933	$792,400	$821,974	$852,696
Restricted Cash Reserve (15%)	$440,088	$458,360	$475,440	$493,184	$511,618
Unrestricted Cash Reserve (Difference)	$710,654	$658,520	$633,588	$633,010	$663,944
Fund Balance Percentage of Previous Yrs Expenses	**64.22%**	**61.55%**	**59.99%**	**59.25%**	**59.47%**