

JACKSON COUNTY FIRE DISTRICT NO. 4
2023/2024 Fiscal Year
Budget Detail by Account

GENERAL FUND

LB 20 Form

Revenues

2020/2021	2021/2022	2022/2023	2022/2023			2023/2024	2023/2024	2023/2024
Actual	Actual	Budget	Estimated	Account	Description	Requested	Approval	Adopted
1,514,765	1,595,534	1,600,000	20,000	1-40010	Taxes; Current	1,745,000	1,745,000	1,745,000
77,324	37,927	40,000	10,000	1-40020	Taxes; Prior	35,000	35,000	35,000
9,272	8,395	8,000	44,000	1-40030	Interest	35,000	35,000	35,000
17,552	0	1,000	(1,000)	1-40060	Sale of Equipment/Merchandise	500	500	500
720	0	100	570,900	1-40200	Grants; Local, State, Federal	500	500	500
23,207	22,175	1,000	(500)	1-40400	Donations	1,000	1,000	1,000
37,873	3,560	5,000	1,000	1-40500	Miscellaneous Income	5,000	5,000	5,000
591,833	875,829	850,000	203,334	1-40000	Beginning Fund Balance	1,500,000	1,500,000	1,500,000
2,272,546	2,543,420	2,505,100	847,734		Revenue Totals:	3,322,000	3,322,000	3,322,000

Budget Increase 32.61%

LB 30 & 31 Forms

Personal Services

2020/2021	2021/2022	2022/2023	2022/2023				2023/2024	2023/2024	2023/2024
Actual	Actual	Budget	Estimated	Account	Description	FTE	Requested	Approval	Adopted
52,752	62,756	103,500	(18,000)	1-51110	Fire Chief	1.00	110,000	110,000	110,000
16,351	15,362	33,000	(17,000)	1-52120	Staff Assistant	0.80	36,000	36,000	36,000
204,613	205,565	228,000	(28,000)	1-52130	Fire Captains	3.00	237,000	237,000	237,000
237,688	252,581	343,000	(100,000)	1-52150	Firefighters	4.00	265,100	265,100	265,100
0	0	0		1-52140	Summer Firefighters	1.54	67,500	67,500	67,500
0	0	0		1-57100	Fuel Reduction		100,000	100,000	100,000
97,437	100,587	125,000	0	1-58190	Overtime (1.5)		134,000	134,000	134,000
11,780	8,323	0	0	1-58191	FLSA Premium Pay		0	0	0
3,411	8,132	5,000	3,600	1-58193	Out of Class		8,500	8,500	8,500
1,800	0	0	0	1-58194	Education Incentive		0	0	0
30,576	26,051	38,500	(10,000)	1-58195	Incentive		42,000	42,000	42,000
3,283	3,376	4,500		1-58196	Longevity		12,000	12,000	12,000
0	0	5,000	(5,000)	1-58197	Accrual Payouts		5,000	5,000	5,000
163,921	145,992	209,000	(30,000)	1-58201	PERS Retirement		257,000	257,000	257,000
0	0	0		1-58211	Retirement/Deferred Comp		11,500	11,500	11,500
203,252	224,123	300,000	(50,000)	1-58212	Health/Dental Insurance		333,000	333,000	333,000
50,838	52,913	65,000	(12,000)	1-58220	FICA/Medicare PR Taxes		75,000	75,000	75,000
32,314	19,175	27,000	(12,000)	1-58221	Workers' Comp Ins		33,000	33,000	33,000
0	0	0	0	1-58225	Unemployment Insurance		0	0	0
1,110,016	1,124,936	1,486,500	(278,400)		Personal Services Totals		1,726,600	1,726,600	1,726,600

94.8% of operating revenue
16.15% Budget Increase from Prior Yr

JACKSON COUNTY FIRE DISTRICT NO. 4
2023/2024 Fiscal Year
Budget Detail by Account

Material & Services		2022/2023					2023/2024	2023/2024	2022/2023
2020/2021	2021/2022	2022/2023	2022/2023	Account	Description	2023/2024	2023/2024	2022/2023	
Actual	Actual	Budget	Estimated			Requested	Approval	Adopted	
			Over/(Under)						
1,963	3,543	12,000	0	1-58203	Vaccinations and Pre-Entrance Screening Exams	12,000	12,000	12,000	
16,311	10,196	26,000	(10,000)	1-58205	Uniforms and Personal Protection Equip	25,000	25,000	25,000	
8,998	5,581	10,000	(5,000)	1-60219	Office and Technology	15,000	15,000	15,000	
560	8,203	5,000	0	1-60224	Miscellaneous Expense	5,000	5,000	5,000	
0	0	2,500	(2,000)	1-60221	Fees	2,500	2,500	2,500	
18,318	19,542	27,000	(5,000)	1-60223	Medical	28,000	28,000	28,000	
531	1,430	4,800	(2,000)	1-60222	Fire Prevention	4,000	4,000	4,000	
0	0	0	0	1-60023	Alliance	75,000	75,000	75,000	
6,742	12,188	17,000	(10,000)	1-60226	Small Tools & Equip	12,000	12,000	12,000	
1,970	978	5,000	(4,000)	1-60225	Radios and Equipment	12,000	12,000	12,000	
5,300	7,154	12,000	(5,000)	1-60227	Station	7,000	7,000	7,000	
9,104	12,330	17,500	0	1-60230	Fuel & Lubricants	20,000	20,000	20,000	
17,098	30,883	30,000	10,000	1-60250	M&R; Vehicles	45,000	45,000	45,000	
15,719	10,680	20,000	(5,000)	1-60251	M&R; Buildings & Grounds	20,000	20,000	20,000	
4,163	12,020	8,000	0	1-60254	M&R; Equipment	8,000	8,000	8,000	
7,500	10,396	18,000	(8,000)	1-60271	Auditor	12,000	12,000	12,000	
0	0	5,000	0	1-60275	Legal and Professional Services	10,000	10,000	10,000	
12,589	13,509	12,500	2,500	1-60278	Property/Liability Ins	18,000	18,000	18,000	
2,000	2,000	2,500	(500)	1-60279	Supervising Physician	2,500	2,500	2,500	
35,862	48,983	55,000	0	1-60273	Dispatch	55,000	55,000	55,000	
0	225	11,000	(11,000)	1-60277	Mgmt.& Consulting Services	7,500	7,500	7,500	
8,323	7,563	10,000	(2,500)	1-60276	Maintence Contracts & Services	10,000	10,000	10,000	
0	0	0	0	1-60274	Fuel Reduction	400,000	400,000	400,000	
5,022	5,704	8,000	(4,000)	1-60272	Data & Technology	8,000	8,000	8,000	
2,240	20,948	32,000	(12,000)	1-60280	Student Firefighter Program	32,000	32,000	32,000	
0	0	7,500	0	1-60281	Recognition and Rehab	7,500	7,500	7,500	
7,863	10,213	11,000	(1,000)	1-60290	Telephones and Data Plans	12,000	12,000	12,000	
484	637	700	(100)	1-60310	Sewer	700	700	700	
1,834	2,727	2,500	1,200	1-60311	Gas/Propane	7,500	7,500	7,500	
4,823	5,355	6,500	(500)	1-60312	Electricity	6,500	6,500	6,500	
1,205	648	1,800	(500)	1-60313	Garbage	1,800	1,800	1,800	
4,577	9,483	12,000	(1,000)	1-60410	Dues and Subscriptions	11,000	11,000	11,000	
3,407	225	4,300	0	1-60430	Advertisements/Elections	4,100	4,100	4,100	
7,093	16,744	20,000	(10,000)	1-60450	Training	20,000	20,000	20,000	
102	62	100	(100)	1-62100	Interest on Bank Loan	100	100	100	
211,701	290,150	417,200	(85,500)		Materials & Services Totals	916,700	916,700	916,700	

50.3% of Operating Revenue
119.73% Budget Increase from Prior Yr

JACKSON COUNTY FIRE DISTRICT NO. 4
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Transfers			2022/2023			2023/2024	2023/2024	2023/2024
2020/2021	2021/2022	2022/2023	Estimated	Account	Description	Requested	Approval	Adopted
Actual	Budget	Adopted	Over/(Under)					
75,000	75,000	175,000	0	1-90100	Transfer to Capital Projects Fund	225,000	225,000	225,000
Operating Contingency			2022/2023			2023/2024	2023/2024	2023/2024
2020/2021	2021/2022	2022/2023	Estimated	Account	Description	Requested	Approval	Adopted
Actual	Actual	Budget	Over/(Under)					
0	0	98,400	(98,400)	1-80070	Operating Contingency	104,700	104,700	104,700
6% of property taxes								
Debt Service			2022/2023			2023/2024	2023/2024	2023/2024
2020/2021	2020/2021	2021/2022	Estimated	Account	Description	Requested	Approval	Adopted
Actual	Actual	Budget	Over/(Under)					
0	0	0	0	1-1-80010-000	Debt Service Principal	0	0	0
0	0	0	0	1-1-80011-000	Debt Service Interest	0	0	0
0	0	0	0		Debt Service Totals	0	0	0
Unapp Ending Fund Balance			2022/2023			2023/2024	2023/2024	2023/2024
2020/2021	2021/2022	2022/2023	Estimated	Account	Description	Requested	Approval	Adopted
Actual	Actual	Budget	Over/(Under)					
0	0	328,000	(328,000)	1-99000	Unapp Ending Fund Balance	349,000	349,000	349,000
20% of property taxes								
1,396,717	1,490,086	2,505,100	(790,300)		Expenditure Totals	3,322,000	3,322,000	3,322,000
Revenue Totals						2023/2024	2023/2024	2023/2024
2,272,546	2,543,420	2,505,100	847,734		Revenue Totals	3,322,000	3,322,000	3,322,000
Difference between Revenue & Expenditures								
875,829	1,053,334	0	1,638,034			0	0	0

JACKSON COUNTY FIRE DISTRICT NO. 4
2023/2024 Fiscal Year
Budget Detail by Account

CAPITAL PROJECTS FUND

LB 11 Form

Revenues				2022/2023							
2020/2021	2021/2022	2022/2023	2022/2023	Account	Description	2023/2024	2023/2024	2023/2024	2023/2024	2023/2024	2023/2024
Actual	Actual	Budget	Estimated	Over/(Under)		Requested	Approval	Adopted	Adopted	Adopted	Adopted
75,000	75,000	175,000	0	2-41000	Transfer from General Fund	225,000	225,000	225,000		225,000	
0	100	100	100	2-42000	Grant Revenue	100	100	100		100	
0	100	100	100	2-43000	Loan Proceeds	100	100	100		100	
396,960	410,000	425,000	368	2-40000	Beginning Fund Balance	560,000	560,000	560,000		560,000	
471,960	485,200	600,200	568		Capital Fund Revenue Total	785,200	785,200	785,200		785,200	

Expenditures				2022/2023							
2020/2021	2021/2022	2022/2023	2022/2023	Account	Description	2023/2024	2023/2024	2023/2024	2023/2024	2023/2024	2023/2024
Actual	Actual	Budget	Estimated	Over/(Under)		Requested	Approval	Adopted	Adopted	Adopted	Adopted
0	26,393	150,000	(100,000)	2-70532	C/O; Buildings/Land	55,000	75,000	75,000		75,000	
0	0	60,000	(60,000)	2-70533	C/O; Apparatus and Vehicles	75,000	75,000	75,000		75,000	
53,768	41,431	30,000	(30,000)	2-70535	C/O; Department Equipment	5,000	5,000	5,000		5,000	
0		360,200	0	2-99000	Reserved/Future Expenditure	650,200	630,200	630,200		630,200	
53,768	67,824	600,200	(190,000)		Capital Fund Expenditure Totals	785,200	785,200	785,200		785,200	

Difference between Revenue & Expenditures (CF)

418,192	417,376	0	(189,432)			0	0	0		0	
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		Ending Fund Balances									
2020/2021	2021/2022	2022/2023	2022/2023	Account	Description	2023/2024	2023/2024	2023/2024	2023/2024	2023/2024	2023/2024
			Estimated								
2,744,506	3,028,620	3,105,300	848,302		Revenues	4,107,200	4,107,200	4,107,200		4,107,200	
1,450,485	1,557,910	3,105,300	-980,300		Expenditures	4,107,200	4,107,200	4,107,200		4,107,200	
1,294,021	1,470,710	0	-131,998		Difference	0	0	0		0	

Increase from Prior Year 32.26%