

Sheridan Fire District



Sheridan Fire District
SW Polk Fire District
West Valley Fire District

Annual Budget 2021-2022



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Mission Statement



The mission of the Sheridan Fire District is to save lives and protect property through prevention, preparedness education and response.

Budget Calendar

2021-2022 Fiscal Year

- 1. Prepare Proposed Budget** March - April
- 2. Appoint Budget Committee Members** - (If needed) April 8
- 3. Publish 1st Notice of Budget Committee Meeting** - (News Register) May 18
 - Publish legal notice of budget committee meeting for the purpose of receiving the proposed budget no more than 30 days prior
 - **Publish 2nd Notice** at least 5 days after 1st notice and not less than 5 days prior to the budget committee meeting May 25
- 4. Budget Committee Meeting** - (Sheridan Station @ 6:00 PM) June 1
 - Budget message and budget document is presented
 - The committee passes a motion recommending the budget and approving an amount or rate of total ad valorem property taxes to be certified
- 5. 2nd Budget Committee Meeting** - (Sheridan Station @ 6:00 PM, if needed) June 4
- 6. Publish Notice of Budget Hearing** - (5 - 30 days prior in the News Register) June 15
 - Publish "Notice of Budget Hearing and Financial Summary"
- 7. Hold Budget Hearing** - (Salt Creek Station @ 6:15 PM) June 22
 - Board of Directors adopt a resolution making appropriations, categorizing and levying property taxes
- 8. Submit Tax Certification Documents** - (LB-50) July 15
 - Two copies to Tax Assessor by July 15

Board & Budget Committee Members

2021-2022 Fiscal Year

BOARD MEMBERS

(4-Year Term)

Tammy Heidt – Position 1

21580 Finn Rd.
Sheridan, OR 97378
Expires July 2023
503-435-7356
theidt@sheridanfd.org

Scot Breeden – Position 2

20405 Rosenbalm Rd.
Sheridan, OR 97378
Expires July 2023
503-843-2981
breedenlog@yahoo.com

Parrish Van Wert – Position 3

29555 SW Mill Creek Rd
Sheridan, OR 97378
Expires July 2021
541-410-9421
pvanwert@sheridanfd.org

Carol Harlan – Position 4

29555 SW Mill Creek Rd
Sheridan, OR 97378
Expires July 2021
503-434-0116
charlan@sheridanfd.org

Brice Ingram – Position 5

1111 W Main St.
Sheridan, OR 97378
Expires July 2021
503-857-7380
ingrambriced@gmail.com

BUDGET COMMITTEE

(3-Year Term)

Robyn Murphy

405 NW Viola St.
Sheridan, OR 97378
Expires July 2023
503-484-5558
murphrob25@gmail.com

Tom Prescott

239 NE Ash St.
Sheridan, OR 97378
Expires July 2023
503-333-3221
tom.prescott1990@gmail.com

Cody Heidt

666 NW Evans St.
Sheridan, OR 97378
Expires July 2023
971-241-7925.
codyheidt93@gmail.com

Todd Whitlow

Expires July 2021

Cary Laughlin

20005 Rosenbalm Rd.
Sheridan, OR 97378
Expires July 2021
503-550-1423.
claughlinexcavating@onlinenw.com



Budget Message

2021-2022 Fiscal Year

THE 2021-2022 BUDGET CONSISTS OF ONE GENERAL FUND: TWO RESERVE FUNDS & TWO SPECIAL FUNDS

- General Fund
 - Building Reserve Fund
 - Equipment Reserve Fund
 - Fancher Memorial Special Fund
 - Volunteer Spending Authority Special Fund

FINANCIAL POLICY FOR 2021-2022

- Since July 1, 2019, the Board of Directors (BOD) have established a new direction encompassed within the approved Intergovernmental Agreement (IGA) between Sheridan, SW Polk and West Valley Fire Districts. The IGA incorporates the following services: administrative, operational and financial.
- The budget meets the District's mission, vision and values and the direction of the BOD. Administration is following the Board's direction toward the dissolution and reformation project of the three districts.
- The general operating levy for the Sheridan Fire District expires on June 30th, 2022. The BOD will need to determine an interim direction on the expiring levy prior to any dissolution reformation project moving forward.

PROPOSED GENERAL FUND CHANGES IN THE 2021-2022 FISCAL YEAR

- General Fund:
 - The FY 2021-2022 budget reflects a 10% decrease from last year's actual budget. This decrease is due to last years unanticipated COVID and Conflagration revenues/expenses. This figure includes the grant and contractual services dollars.
- Personnel:
 - This budget contains the eight administrative staff, six Sheridan FD response staff, and four contracted SW Polk FD personnel.
- Materials & Services reflects a status quo budget.

APPARATUS, CAPITAL PURCHASES/ PROJECTS IN THE 2021-2022 FISCAL YEAR

- The Equipment Reserve Fund reflects one ambulance being purchased at \$280,000, per BOD direction. \$110,000 is budgeted for Equipment Purchase. This is allocated but not committed to a specific project, but rather available if there's a major apparatus malfunction.
- The Building Reserve Fund reflects the nearly \$2.1 million seismic grant and \$447,000 for items not covered by the seismic grant at Station 190. Hopefully this funding can cover the non-permitted staff sleeping quarters. This amount also includes finalizing the repairs at Station 198 & Station 197 per voter approved levy.

Property Tax Worksheet

2021-2022 Fiscal Year

Permanent Tax Rate

1. Permanent Rate Limit	\$1.1188 / \$1000	
2. Est. Assessed Value		\$539,162,909.05
3. Tax rate (per dollar)	X	<u>0.0011188</u>
4. Amount the Rate would raise		\$603,215.46
5. Estimate Measure 5 loss (compression)	-	\$0.00
<hr/> <hr/>		
6. <i>Tax to be billed</i>	=	\$603,215.46
7. Average Collection Factor	X	<u>0.94</u>
8. Taxes Estimated to be Received	=	<u>\$567,022.53</u>
9. Loss due to discount & uncollectables (line 6 minus line 8)	=	\$36,192.93

Property Tax Worksheet

2021-2022 Fiscal Year

Levy Tax Rate

1. Permanent Rate Limit	\$0.3500 / \$1000	
2. Est. Assessed Value		\$539,162,909.05
3. Tax rate (per dollar)	X	<u>0.0003500</u>
4. Amount the Rate would raise		\$188,707.02
5. Estimate Measure 5 loss (compression)	-	\$0.00
		<hr/> <hr/>
6. <i>Tax to be billed</i>	=	\$188,707.02
7. Average Collection Factor	X	<u>0.94</u>
		<hr/>
8. Taxes Estimated to be Received	=	\$177,384.60
		<hr/>
9. Loss due to discount & uncollectables (line 6 minus line 8)	=	\$11,322.42

Sheridan Fire District

REVENUE

General Fund: Revenue

2021-2022 Fiscal Year

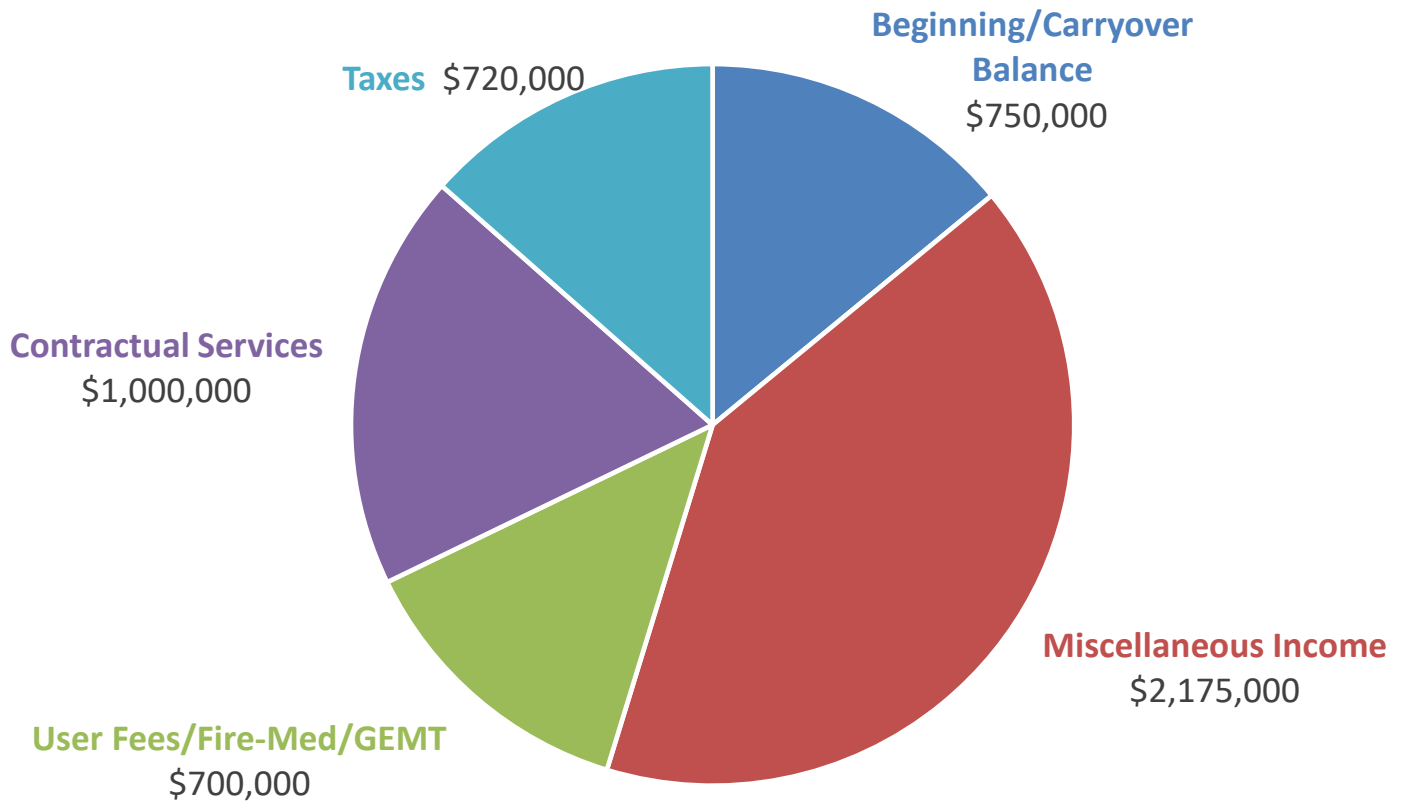
FORM
LB-20

RESOURCES
GENERAL FUND

Sheridan Fire District

Historical Data			RESOURCE DESCRIPTION		Budget for Next Year 2021-2022			
Actual		Adopted Budget This Year Year 2020-2021			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
			Acct. #					
1	\$ 724,140	\$ 759,958	\$ 628,193	1000.1	Beginning/Carryover Balance	\$ 750,000	\$ 750,000	\$ 750,000
2	\$ 181,561	\$ 136,654	\$ 2,869,985	1000.2	Miscellaneous Income	\$ 2,175,000	\$ 2,175,000	\$ 2,175,000
3	\$ 598,847	\$ 579,342	\$ 790,000	1000.3	User Fees/Fire-Med/GEMT	\$ 700,000	\$ 700,000	\$ 700,000
4	\$ -	\$ 876,956	\$ 964,000	1000.4	Contractual Services	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
5	\$ 1,504,548	\$ 2,352,910	\$ 5,252,178		Total resources, except taxes to be levied	\$ 4,625,000	\$ 4,625,000	\$ 4,625,000
6	\$ 670,440	\$ 694,925	\$ 710,000	1000.5	Taxes	\$ 720,000	\$ 720,000	\$ 720,000
7	\$ 2,174,988	\$ 3,047,835	\$ 5,962,178		TOTAL RESOURCES	\$ 5,345,000	\$ 5,345,000	\$ 5,345,000

Revenue



General Fund: Revenue

2021-2022 Fiscal Year

Line-Item Descriptions

Beginning/Carryover Balance: This is an estimate of the money we expect to carry over from the previous fiscal year.

Misc. Income: This includes income generated from miscellaneous services such as: grant income, interest income, address markers, conflagrations, Federal Bureau Prisons, donations, payments from items sold, and fees charged for various services and classes provided.

User Fees/Fire-Med/GEMT: This is the money received for ambulance transports, cost recovery billing, ground emergency medical transport (GEMT) and Fire-Med ambulance membership program.

Contractual Services: This line item includes revenue income from other agencies that are contracting for services from Sheridan Fire District. Including but not limited to the revenue from other districts to cover costs associated with joint positions.

Taxes: This is the tax money we receive from both Polk and Yamhill Counties under our permanent tax rate. These have been calculated per the property tax worksheet included in the budget. This line includes anticipated taxes generated from the voter approved Levy. Includes both current and prior year taxes.

Chart of Accounts

1000.1. Beginning/Carryover Balance

1000.2. Miscellaneous income

- 2.1. Account Interest
- 2.2. Grants
- 2.3. Conflagration
- 2.4. Surplus Sales
- 2.5. Miscellaneous

1000.3. User Fees/Fire Med/GEMT

- 3.1. Ambulance User Fees
- 3.2. Cost Recovery
- 3.3. Fire Med
- 3.4. GEMT

1000.4. Contractual Services

1000.5. Taxes

- 5.1. Current Year Taxes
- 5.2. Prior Year Taxes
- 5.3. Levy

Sheridan Fire District

EXPENDITURE

General Fund: Expenditure

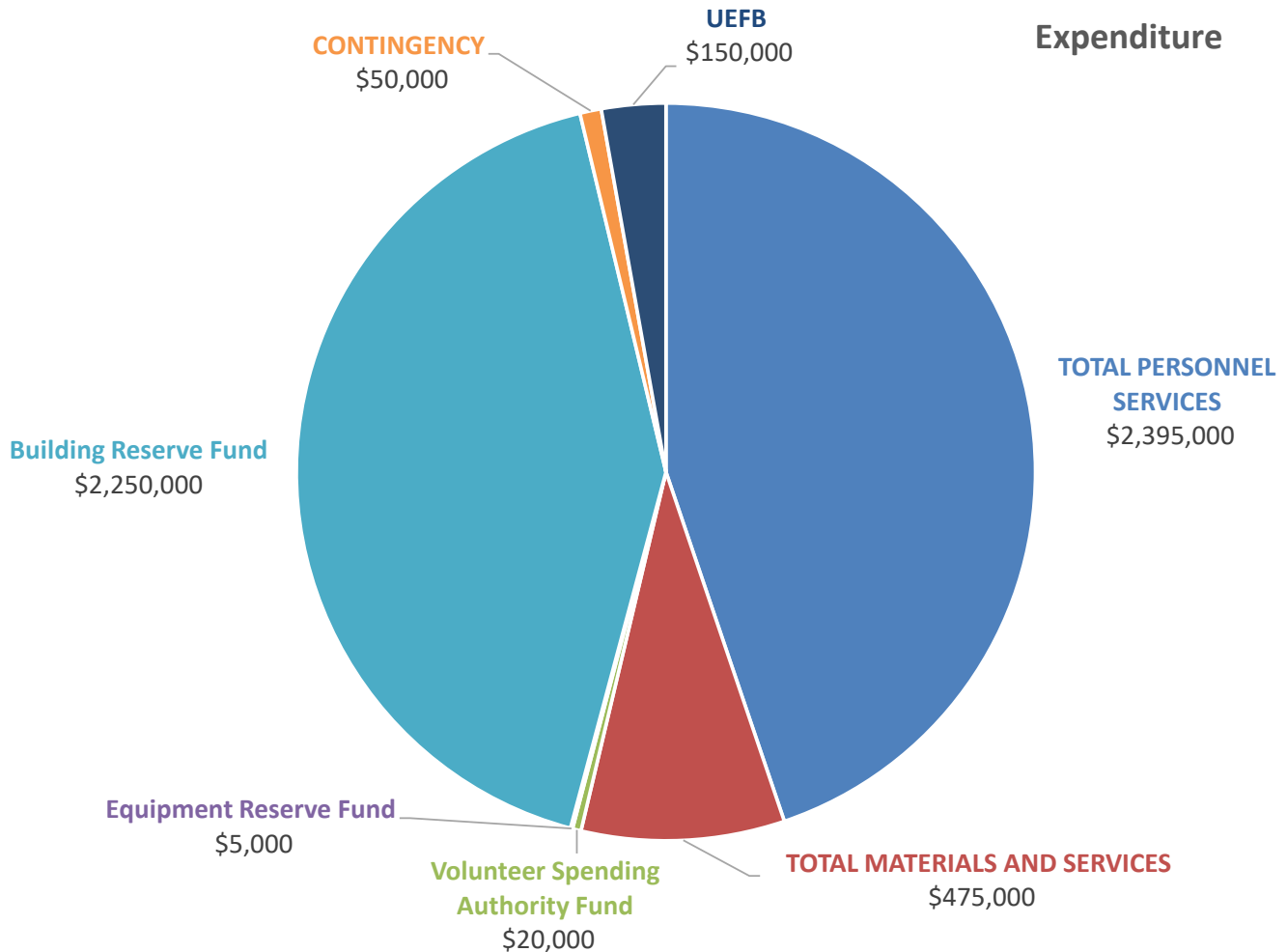
2021-2022 Fiscal Year

FORM
LB-30

REQUIREMENTS SUMMARY GENERAL FUND

Sheridan Fire District

Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2021-2022		
Actual		Adopted Budget This Year 2020-2021	Acct. #		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
				Personnel Services			
\$ 742,966	\$ 1,911,172	\$ 2,591,513	1001	TOTAL PERSONNEL SERVICES	\$ 2,395,000	\$ 2,395,000	\$ 2,395,000
				Materials and Services			
\$ 431,000	\$ 413,424	\$ 834,253	1002	TOTAL MATERIALS AND SERVICES	\$ 475,000	\$ 475,000	\$ 475,000
				Capital Outlay			
\$ 206,651	\$ -	\$ -	1003	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -
				Transfers			
\$ -	\$ -	\$ 2,100,000	1004.1	Building Reserve Fund	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000
\$ 35,000	\$ 25,000	\$ 288,412	1004.2	Equipment Reserve Fund	\$ 5,000	\$ 5,000	\$ 5,000
\$ -	\$ 25,000	\$ 18,000	1004.3	Volunteer Spending Authority Fund	\$ 20,000	\$ 20,000	\$ 20,000
\$ 35,000	\$ 50,000	\$ 2,406,412	1004	TOTAL INTERFUND TRANSFERS	\$ 2,275,000	\$ 2,275,000	\$ 2,275,000
\$ 1,380,617	\$ 2,324,596	\$ 3,425,766		TOTAL ALLOCATED	\$ 5,145,000	\$ 5,145,000	\$ 5,145,000
				Contingency			
		\$ -	1005	CONTINGENCY	\$ 50,000	\$ 50,000	\$ 50,000
\$ 759,371	\$ 673,239			Ending balance (prior years)			
		\$ 130,000	1006	UEFB	\$ 150,000	\$ 150,000	\$ 150,000
		\$ 130,000		TOTAL NOT ALLOCATED	\$ 200,000	\$ 200,000	\$ 200,000
\$ 2,174,988	\$ 3,047,835	\$ 5,962,178		TOTAL REQUIREMENTS	\$ 5,345,000	\$ 5,345,000	\$ 5,345,000



General Fund: Expenditure

2021-2022 Fiscal Year

Line-Item Descriptions

General Fund Requirements Summary: The LB-30 gives an overview of General Fund expenditures including the sections of Personnel Services, Materials & Services, Capital Outlay, Transfers, Contingency and Unappropriated Ending Fund Balance.

- **Personnel Services:** These are career personnel expenses including wages and fringe benefits. Worker's compensation is based on estimates from our insurance carrier, and our budgeted payroll for this year. The worker's compensation is for both the career and volunteer members.
- **Materials and Services:** These are expenses related to the supplies, equipment, and consumables we use for operations. It also includes services provided by vendors, other organizations or agencies.
- **Capital Outlay:** This is for the purchase of long-term items. There is no capitol purchase included in the General Fund.
- **Transfers to other Funds:** This moves money into Reserve and Special Fund accounts.
- **Contingency:** This is a fund that can be utilized for expenses that could not be foreseen at the time the budget was developed.
- **Unappropriated Ending Fund Balance (UEFB):** This is money set aside for the next year's budget, to fund operations from July 1st until we start receiving tax revenue in November.

Chart of Accounts

LB 31 – Personnel Services – 1001

LB 31 – Materials & Services - 1002

LB 30 – Capital Outlay – 1003

LB 30 – Transfers - 1004

- 1004.1. Building Reserve Fund
- 1004.2. Equipment Reserve Fund
- 1004.3. Volunteer Spending Authority Special Fund
- 1004.4. John Fancher Special Fund

LB 30 – Contingency – 1005

- 1003.1. Contingency

LB 30 – Unappropriated Ending Fund Balance - 1006

- 1003.2. Unappropriated Ending Fund Balance (UEFB)

Sheridan Fire District

**PERSONNEL
SERVICES**

General Fund: Personnel Services

2021-2022 Fiscal Year

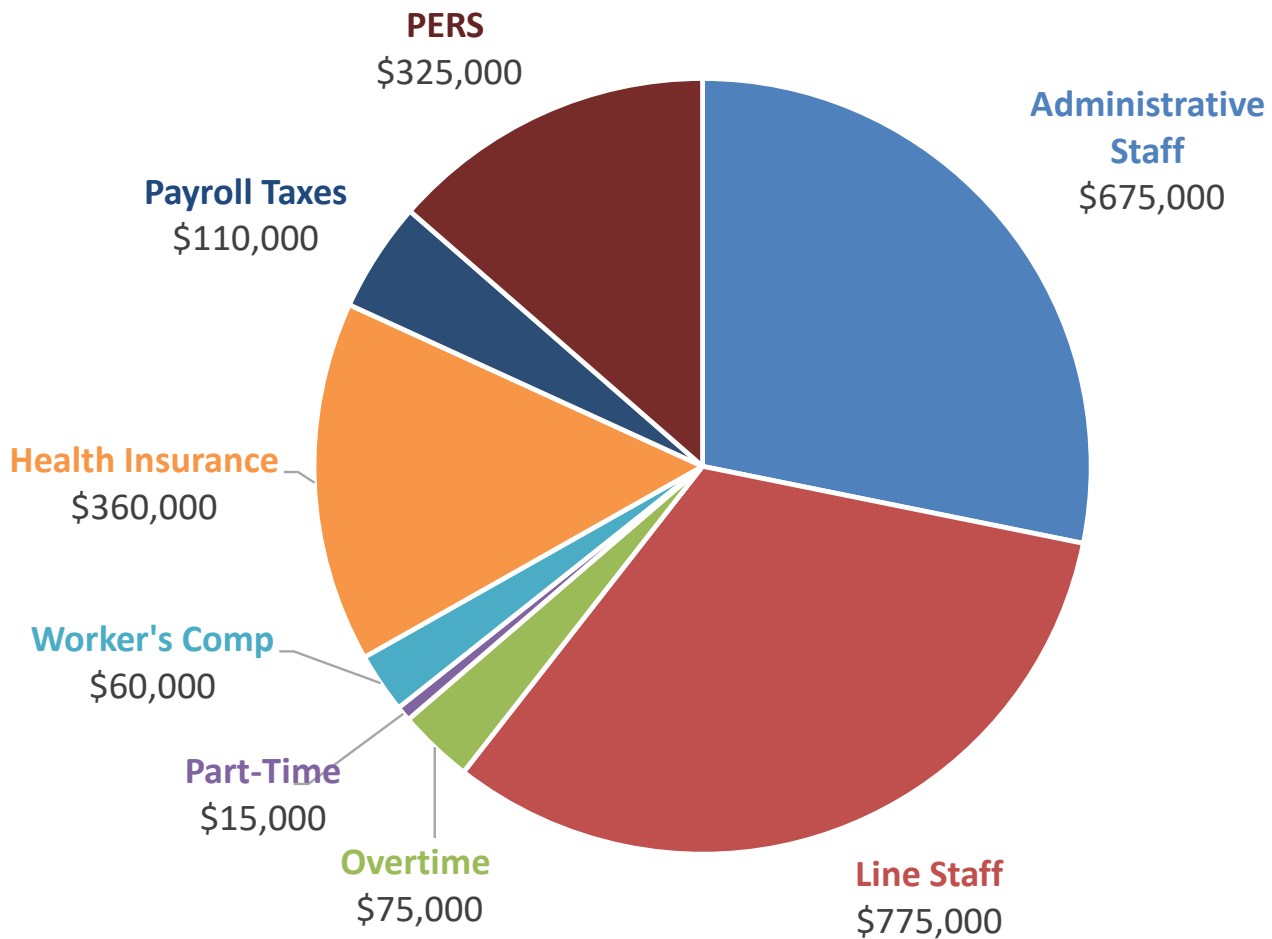
FORM
LB-31

DETAILED REQUIREMENTS GENERAL FUND: PERSONNEL SERVICES

Sheridan Fire District

	Historical Data			REQUIREMENTS FOR: PERSONNEL SERVICES	Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
				Acct. #				
1	\$ 220,002	\$ 649,793	\$ 674,951	1001.1	Administrative Staff	\$ 675,000	\$ 675,000	\$ 675,000
2	\$ 240,894	\$ 511,122	\$ 745,000	1001.2	Line Staff	\$ 775,000	\$ 775,000	\$ 775,000
3	\$ 22,291	\$ 59,112	\$ 185,562	1001.3	Overtime	\$ 75,000	\$ 75,000	\$ 75,000
4	\$ 35,044	\$ 28,763	\$ 15,000	1001.4	Part-Time	\$ 15,000	\$ 15,000	\$ 15,000
5	\$ 3,199	\$ 54,686	\$ 45,000	1001.5	Worker's Comp	\$ 60,000	\$ 60,000	\$ 60,000
6	\$ 109,442	\$ 295,017	\$ 445,000	1001.6	Health Insurance	\$ 360,000	\$ 360,000	\$ 360,000
7	\$ 37,396	\$ 97,744	\$ 153,000	1001.7	Payroll Taxes	\$ 110,000	\$ 110,000	\$ 110,000
8	\$ 74,698	\$ 214,935	\$ 328,000	1001.8	PERS	\$ 325,000	\$ 325,000	\$ 325,000
9	\$ 742,966	\$ 1,911,172	\$ 2,591,513		TOTAL PERSONNEL SERVICES	\$ 2,395,000	\$ 2,395,000	\$ 2,395,000

Personnel Services



General Fund: Personnel Services

2021-2022 Fiscal Year

Line-Item Descriptions

Administrative Staff: These positions embody the personnel tasked with the management and leadership of the three organizations through the Board approved intergovernmental agreement including: Fire Chief, Deputy Chief of Operations, Division Chief of Training, three Battalion Chiefs, Finance Assistant, and Administrative Assistant.

Line Staff: These positions embody the career response force including Firefighter/Paramedics and Firefighter/EMTs. Along with the volunteers, this group represents the operational staffing for daily maintenance, facility upkeep and the emergency response personnel.

Overtime: Those hours worked by non-exempt personnel in addition to their normally scheduled hours. Also includes Oregon emergency mobilization deployment time outside regular work hours for exempt personnel.

Part-Time: Used to hire an EMT- Driver or Paramedic on occasion to keep the ambulance staffed. This will also be used to match the SDAO Internship Grant if awarded.

Workers Compensation: This is based on estimates from our insurance carrier and our budgeted payroll for this year.

Health Insurance: AD&D, Medical, Dental, Vision, Life and prescription insurance. This is based on estimates from our insurance carrier.

Payroll Taxes: State and federal payroll taxes including social security, Medicare, unemployment, workers benefit fund, and transit tax.

PERS: This is the Oregon Public Employees Retirement System, which we pay into for career employees.

Chart of Accounts

1001.1. Administrative Staff

1001.2. Line Staff

1001.3. Overtime

 3.1. Admin Staff

 3.2. Line Staff

1001.4. Part-Time

1001.5. Worker's Compensation

1001.6. Health Insurance

1001.7. Payroll Taxes

 7.1. State Taxes (Unemployment, Workers' Benefit Fund, Transit Tax)

 7.2. Federal Payroll Taxes (Social Security/Medicare)

1001.8. PERS

Sheridan Fire District

**MATERIALS
&
SERVICES**

General Fund: Materials & Services

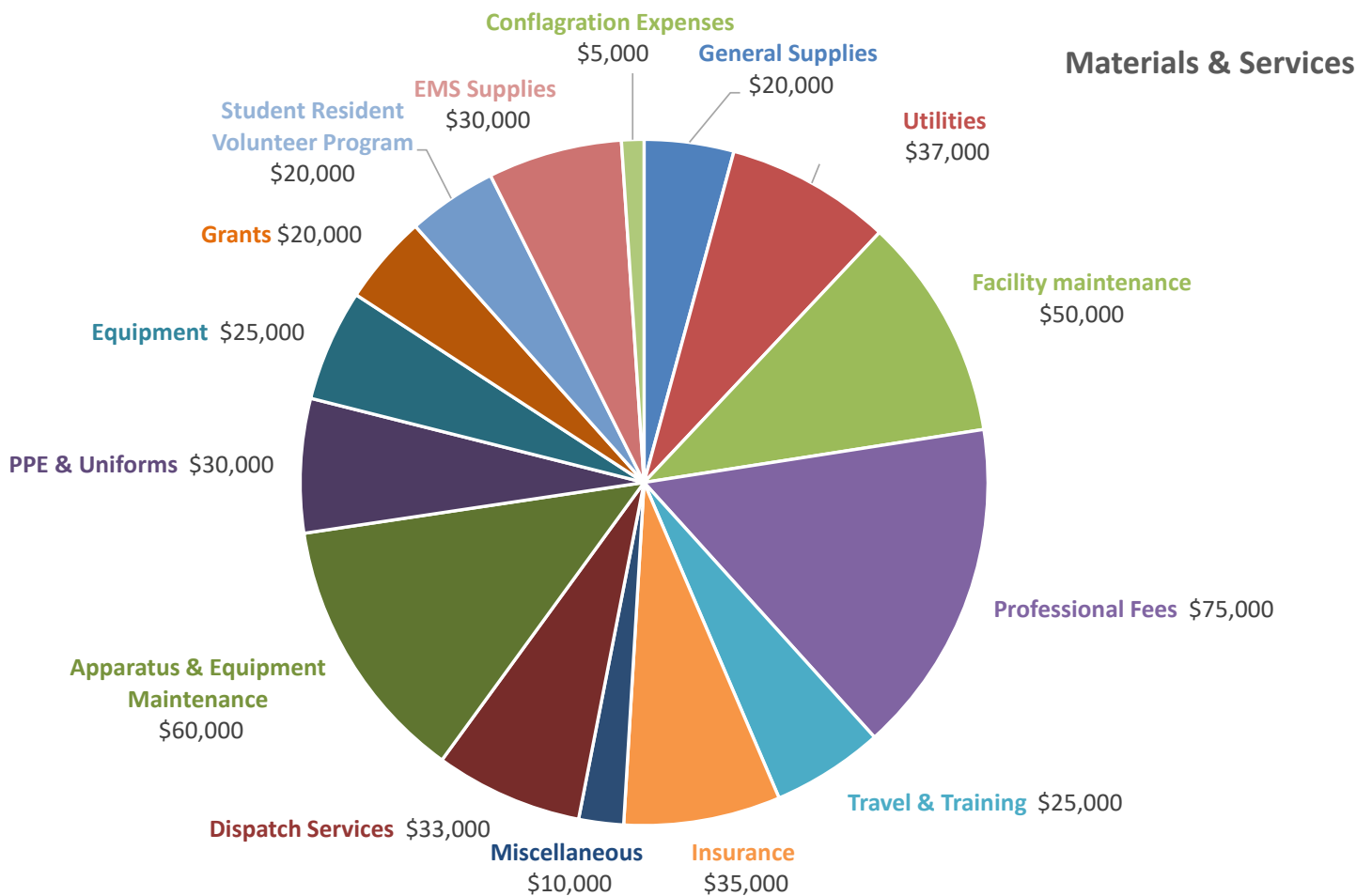
2021-2022 Fiscal Year

FORM
LB-31

DETAILED REQUIREMENTS GENERAL FUND: MATERIALS & SERVICES

Sheridan Fire District

	Historical Data			Acct. #	REQUIREMENTS FOR: MATERIALS & SERVICES	Budget for Next Year 2021-2022		
	Actual		Adopted Budget This Year Year 2020-2021			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
1	\$ 16,218	\$ 14,215	\$ 20,000	1002.1	General Supplies	\$ 20,000	\$ 20,000	\$ 20,000
2	\$ 27,737	\$ 32,009	\$ 35,000	1002.2	Utilities	\$ 37,000	\$ 37,000	\$ 37,000
3	\$ 72,351	\$ 51,992	\$ 50,000	1002.3	Facility maintenance	\$ 50,000	\$ 50,000	\$ 50,000
4	\$ 21,019	\$ 71,343	\$ 137,000	1002.4	Professional Fees	\$ 75,000	\$ 75,000	\$ 75,000
5	\$ 14,717	\$ 10,614	\$ 25,000	1002.5	Travel & Training	\$ 25,000	\$ 25,000	\$ 25,000
6	\$ 31,818	\$ 31,022	\$ 35,000	1002.6	Insurance	\$ 35,000	\$ 35,000	\$ 35,000
7	\$ 33,253	\$ 10,226	\$ 10,000	1002.7	Miscellaneous	\$ 10,000	\$ 10,000	\$ 10,000
8	\$ 28,201	\$ 29,787	\$ 31,193	1002.8	Dispatch Services	\$ 33,000	\$ 33,000	\$ 33,000
9	\$ 26,520	\$ 57,814	\$ 60,000	1002.9	Apparatus & Equipment Maintenance	\$ 60,000	\$ 60,000	\$ 60,000
10	\$ 19,015	\$ 5,019	\$ 35,000	1002.10	PPE & Uniforms	\$ 30,000	\$ 30,000	\$ 30,000
11	\$ 20,848	\$ 46,469	\$ 26,000	1002.11	Equipment	\$ 25,000	\$ 25,000	\$ 25,000
12	\$ 56,000	\$ 20,000	\$ 50,000	1002.12	Grants	\$ 20,000	\$ 20,000	\$ 20,000
13	\$ 42,999	\$ 6,427	\$ 20,000	1002.13	Student Resident Volunteer Program	\$ 20,000	\$ 20,000	\$ 20,000
15	\$ 20,304	\$ 26,487	\$ 34,000	1002.14	EMS Supplies	\$ 30,000	\$ 30,000	\$ 30,000
16	\$ -	\$ -	\$ 266,060	1002.15	Conflagration Expenses	\$ 5,000	\$ 5,000	\$ 5,000
17	\$ 431,000	\$ 413,424	\$ 834,253		MATERIALS & SERVICES TOTAL	\$ 475,000	\$ 475,000	\$ 475,000



General Fund: Materials & Services

2021-2022 Fiscal Year

Line-Item Descriptions

General Supplies: Consumable supplies used in fire suppression and rescues. This also provides for supplies for rehab of firefighters. This includes office supplies and printer/copier requirements, and janitorial supplies. This includes computers and other information technology needs. This is used to purchase awards and incentives for our personnel.

Utilities: Water, Sewer, Telephone, Natural Gas, Propane, Electricity, Garbage, Internet, TV and Cellphones

Facility Maintenance: This covers the maintenance of facilities and all related items including supplies and maintenance contracts for the facilities. Examples, HVAC system, garage door, building improvements, septic, floors, landscaping care, paint, appliances, plumbing and electrical.

Professional Fees: This includes auditor's charges, services of an attorney, and costs for conducting elections. Contracts for user fee billing services and FireMed management. Pre-placement physicals, employee medical testing, and vaccinations. Membership health/fitness and employee assistance programs. Advertising and publishing of notices and public education. Fees associated with contracted services like; Active 911, CrewSense, Lexipol, ESO and others. Any other contracts for services.

Travel & Training: Travel expenses incurred with meetings, trainings, conferences and seminars. This may include meals, hotels, and transportation. Fire & EMS training expenses, recertification fees, and attendance of conferences and seminars. Fees for contracted training services such as Target Solutions. Consumable and non-consumable supplies and equipment for training.

Insurance: This is our general property, liability, bond and crime, flood, and vehicle insurance.

Miscellaneous: Memberships in professional organizations and subscriptions to professional publications. Banking fees. Smoke detectors and other fire prevention supplies. Business and community relations projects and expenditures. Address markers for citizens.

Dispatch Services: Contracted service from dispatch service (YCOM). This covers expenses related to operating on the county radio system.

Apparatus & Equipment Maintenance: Supplies and tools for maintenance of all equipment and servicing by vendor(s). Apparatus maintenance includes fuel, oil, consumables, tools for fleet services. Equipment includes servicing, testing and calibration of medical equipment, communications, hose, ladder, fire pump, SCBAs and others.

Personal Protective Equipment (PPE) & Uniforms: Clothing issued to protect our personnel working under emergency conditions in structural/wildland fire and EMS. Uniforms for all personnel.

Equipment: Purchase of communications equipment like portable/mobile radios, pagers and MDCs. Fire hose, hand tools, power tools and other fire related equipment. Includes purchases of new or updated EMS equipment. Any other needed equipment purchases.

General Fund: Materials & Services

2021-2022 Fiscal Year

Line-Item Descriptions Cont.

Grant: This includes grant expenditures for grants that we receive annually. Other grant dollars can be added here through supplemental budgets as awarded throughout the budget year.

Student Resident Volunteer Program: This line item is used for the student resident volunteer program as a scholarship in support college level education and on the job training.

EMS Supplies: Consumable medical supplies for EMS operations.

Conflagration Expenses: This includes expenses associated with conflagration responses. Items like fuel, food, etc.

Chart of Accounts

1002.1. General Supplies	4.3. Elections
1.1. Consumable Response Supplies	4.4. Billing Services
1.2. Office Supplies	4.5. Member Physicals, Testing and Vaccines
1.3. Janitorial Supplies	4.6. Contracted Services (ESO, Lexipol, Target Solutions, Active911, Crewsense, etc.)
1.4. Awards/Incentives	
1002.2. Utilities	1002.5. Travel & Training
2.1. Station 190	5.1. Travel
2.1.1. Water/Sewer	5.2. Fire & EMS Training
2.1.2. Phone/Internet/TV	1002.6. Insurance
2.1.3. Natural Gas/Propane	1002.7. Miscellaneous
2.1.4. Electricity	7.1. Publication Subscriptions, Advertising and Publishing
2.1.5. Garbage	7.2. Banking Fees
2.2. Station 197	7.3. Fire Prevention Supplies
2.2.1. Water/Sewer	7.4. Community Relations (Address markers, smoke detectors, AED program, etc.)
2.2.2. Phone/Internet/TV	
2.2.3. Natural Gas/Propane	1002.8. Dispatch Services
2.2.4. Electricity	1002.9. Apparatus & Equipment Maintenance
2.2.5. Garbage	9.1. Maintenance Supplies and Tools
2.3. Station 198	9.2. Apparatus Maintenance
2.3.1. Water/Sewer	9.3. Equipment Maintenance
2.3.2. Phone/Internet/TV	9.4. Fuel & Oil
2.3.3. Natural Gas/Propane	1002.10. PPE & Uniforms
2.3.4. Electricity	10.1. Uniforms
2.3.5. Garbage	10.2. Structural PPE
1002.3. Facility Maintenance	10.3. Wildland PPE
3.1. Station 190	1002.11. Equipment
3.2. Station 197	1002.12. Grants
3.3. Station 198	1002.13. Student Resident Volunteer Program
1002.4. Professional Fees	1002.14. EMS Supplies
4.1. Auditors	1002.15. Conflagration expenses
4.2. Attorney	

Sheridan Fire District

**BUILDING
RESERVE
FUND**

Reserve Fund: Building Maintenance

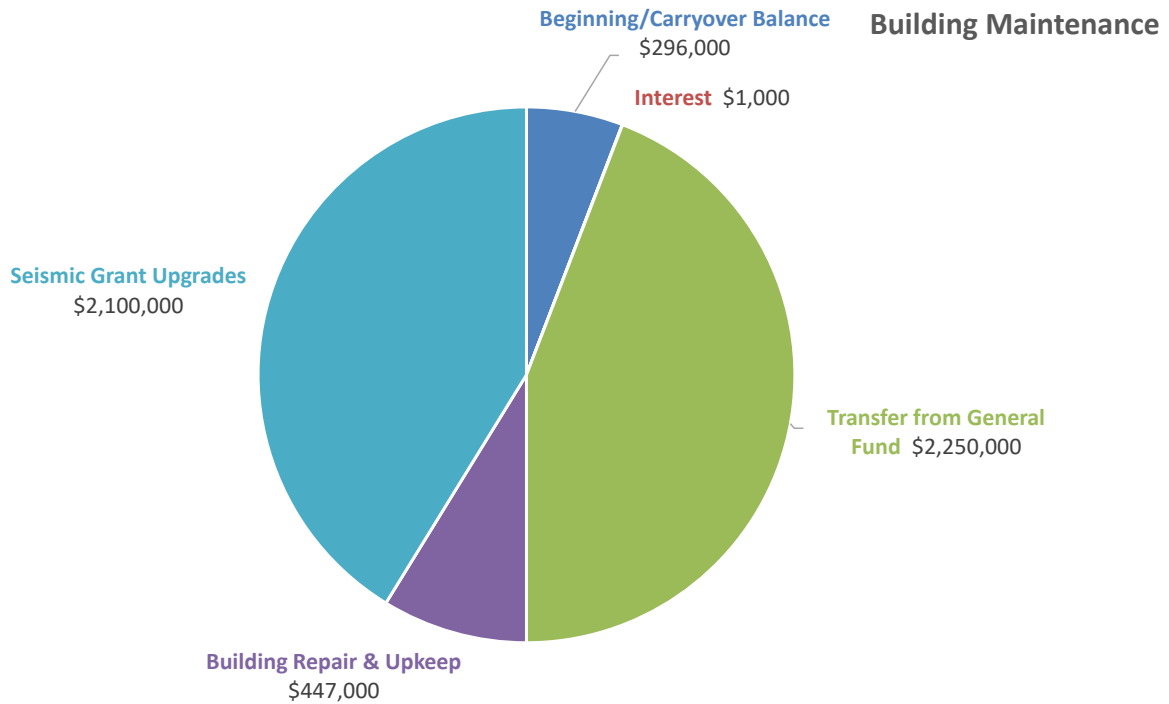
2021-2022 Fiscal Year

FORM
LB-11

RESERVE FUND RESOURCES AND REQUIREMENTS Building Maintenance

Sheridan Fire District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
				Acct. #	RESOURCES			
1	\$ 304,256	\$ 304,256	\$ 296,000	2000.1	Beginning/Carryover Balance	\$ 296,000	\$ 296,000	\$ 296,000
2	\$ -	\$ -	\$ -	2000.2	Interest	\$ 1,000	\$ 1,000	\$ 1,000
3	\$ -	\$ -	\$ 2,100,000	2000.3	Transfer from General Fund	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000
4	\$ 304,256	\$ 304,256	\$ 2,396,000		TOTAL RESOURCES	\$ 2,547,000	\$ 2,547,000	\$ 2,547,000
					REQUIREMENTS			
5	\$ -	\$ 10,753	\$ 265,000	2000.4.1	Building Repair & Upkeep	\$ 447,000	\$ 447,000	\$ 447,000
6	\$ -	\$ -	\$ 2,100,000	2000.4.2	Seismic Grant Upgrades	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000
7	\$ -	\$ 10,753	\$ 2,365,000		TOTAL ALLOCATED	\$ 2,547,000	\$ 2,547,000	\$ 2,547,000
8	\$ 304,256	\$ 293,503			Ending balance (prior years)			
9			\$ 31,000		UEFB	\$ -	\$ -	\$ -
10	\$ 304,256	\$ 304,256	\$ 2,396,000		TOTAL REQUIREMENTS	\$ 2,547,000	\$ 2,547,000	\$ 2,547,000



Building Reserve Fund: This is used for major repairs and maintenance of the buildings. It is equally important to rebuild this fund for future projects.

Chart of Accounts

2000.1. Beginning/Carryover Balance
2000.2. Interest
2000.3. Transferred in from other funds

2000.4. Building Purchases and Maintenance
4.1. Building Repair & Upkeep
4.2. Seismic Grant Upgrades

Sheridan Fire District

**EQUIPMENT
RESERVE
FUND**

Reserve Fund: Equipment Reserve Fund

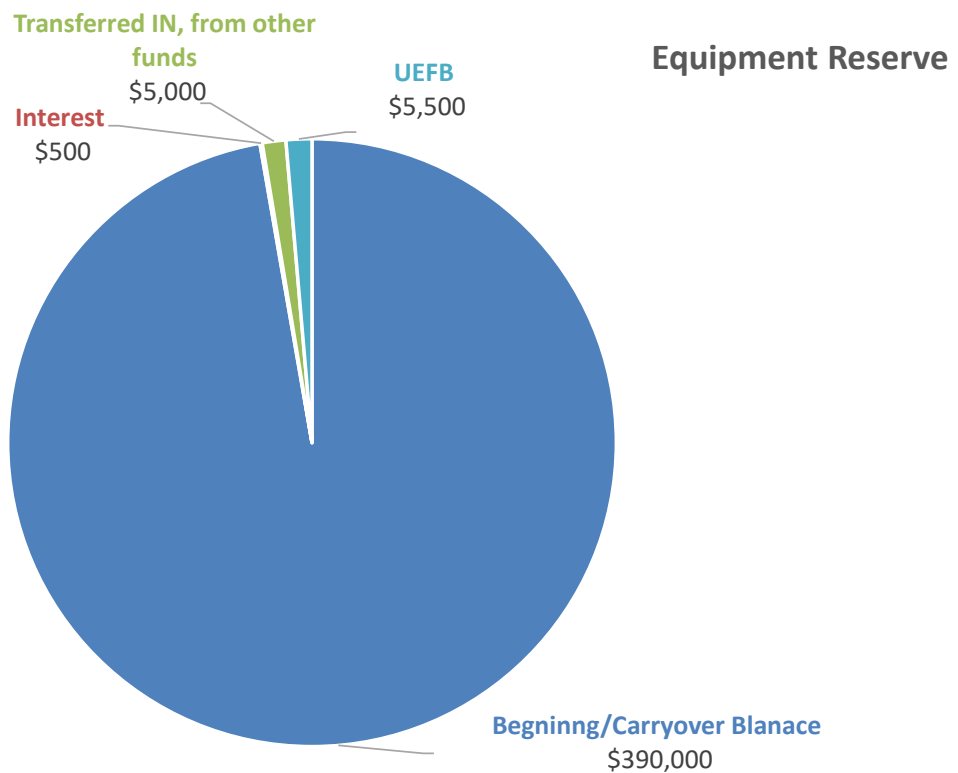
2021-2022 Fiscal Year

FORM
LB-11

RESERVE FUND RESOURCES AND REQUIREMENTS Equipment Reserve

Sheridan Fire District

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS		Budget for Next Year 2021-2022			
Actual		Adopted Budget This Year Year 2020-2021			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
			Acct. #	RESOURCES				
1	\$ 392,525	\$ 427,525	\$ 405,000	3000.1	Beginning/Carryover Balance	\$ 390,000	\$ 390,000	\$ 390,000
2	\$ -	\$ -	\$ -	3000.2	Interest	\$ 500	\$ 500	\$ 500
3	\$ 35,000	\$ 25,000	\$ 288,412	3000.3	Transferred IN, from General fund	\$ 5,000	\$ 5,000	\$ 5,000
8	\$ 427,525	\$ 452,525	\$ 693,412		TOTAL RESOURCES	\$ 395,500	\$ 395,500	\$ 395,500
					REQUIREMENTS			
9	\$ -	\$ 10,548	\$ -	3000.4	Ambulance Purchase	\$ 280,000	\$ 280,000	\$ 280,000
10	\$ -	\$ -	\$ 643,412	3000.4	Equipment Purchase	\$ 110,000	\$ 110,000	\$ 110,000
11	\$ -	\$ 10,548	\$ 643,412		TOTAL ALLOCATED	\$ 390,000	\$ 390,000	\$ 280,000
12	\$ 427,525	\$ 441,977			Ending balance (prior years)			
13			\$ 50,000	1006	UEFB	\$ 5,500	\$ 5,500	\$ 5,500
14	\$ 427,525	\$ 452,525	\$ 693,412		TOTAL REQUIREMENTS	\$ 395,500	\$ 395,500	\$ 285,500



Equipment Reserve Fund: This fund carries the balance for apparatus replacement. To be used for future replacement of vehicles, major repairs, and associated equipment.

Chart of Accounts

3000.1. Beginning/Carryover Balance
3000.2. Interest

3000.3. Transferred in from other funds
3000.4. Equipment Purchases

Sheridan Fire District

**FANCHER
MEMORIAL
SPECIAL
FUND**

Special Fund: John Fancher Memorial

2021-2022 Fiscal Year

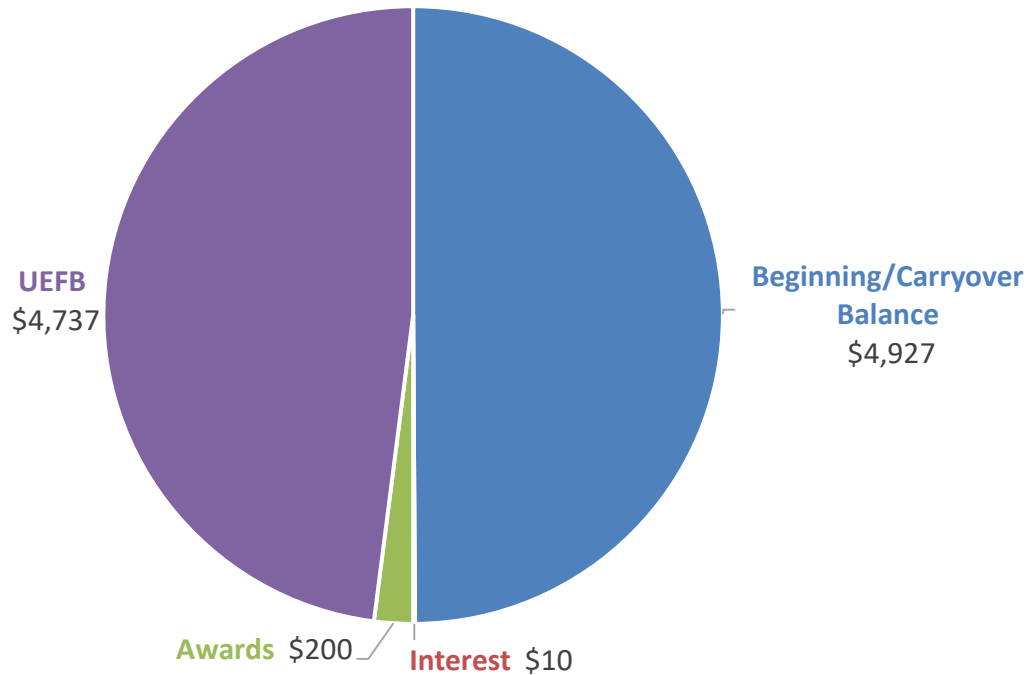
FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS
John Fancher Memorial

Sheridan Fire District

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS		Budget for Next Year 2021-2022		
Actual		Adopted Budget This Year Year 2020-2021	Acct. #			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Preceding Year 2018-2019	First Preceding Year 2019-2020							
					RESOURCES			
1	\$ 5,427	\$ 5,327	\$ 5,127	4000.1	Beginning/Carryover Balance	\$ 4,927	\$ 4,927	\$ 4,927
2	\$ -	\$ -	\$ -	4000.2	Interest	\$ 10	\$ 10	\$ 10
3	\$ 5,427	\$ 5,327	\$ 5,127		TOTAL ALLOCATED RESOURCES	\$ 4,937	\$ 4,937	\$ 4,937
4	\$ 100	\$ 200	\$ 200	4000.4	Awards	\$ 200	\$ 200	\$ 200
5	\$ 100	\$ 200	\$ 200		TOTAL ALLOCATED	\$ 200	\$ 200	\$ 200
6	\$ 5,327	\$ 5,127			Ending balance (prior years)			
7			\$ 4,927	1006	UEFB	\$ 4,737	\$ 4,737	\$ 4,737
8	\$ 5,427	\$ 5,327	\$ 5,127		TOTAL REQUIREMENTS	\$ 4,937	\$ 4,937	\$ 4,937

John Fancher Memorial Fund



John Fancher Memorial Fund: This fund is used to provide a plaque and monetary award to one Fire and one EMS volunteer each year.

Chart of Accounts

4000.1. Beginning/Carryover Balance
4000.2. Interest

4000.3. Transferred in from other funds
4000.4. Awards

Sheridan Fire District

**VOLUNTEER
SPENDING
AUTHORITY
SPECIAL
FUND**

Special Fund: Volunteer Spending Authority

2021-2022 Fiscal Year

FORM
LB-10

SPECIAL FUND
RESOURCES & REQUIREMENTS
Volunteer Spending Authority

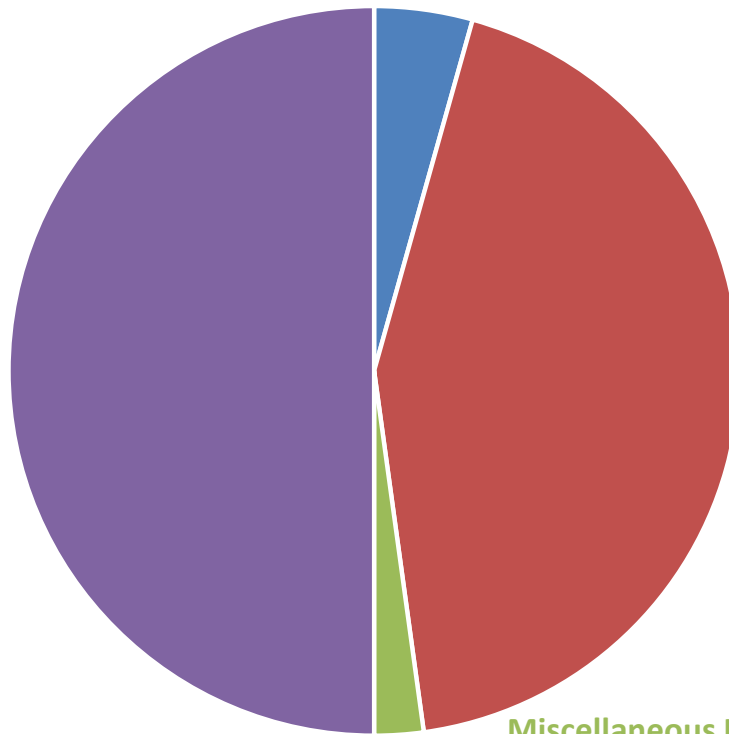
Sheridan Fire District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
				Acct. #	RESOURCES			
1	\$ -	\$ -	\$ 25,000	5000.1	Beginning/Carryover Balance	\$ 2,000	\$ 2,000	\$ 2,000
2	\$ -	\$ 25,000	\$ 18,000	5000.2	Transfer from General Fund	\$ 20,000	\$ 20,000	\$ 20,000
3	\$ -	\$ -	\$ 1,000	5000.3	Miscellaneous Income	\$ 1,000	\$ 1,000	\$ 1,000
4	\$ -	\$ 25,000	\$ 44,000		TOTAL ALLOCATED RESOURCES	\$ 23,000	\$ 23,000	\$ 23,000
					REQUIREMENTS			
5	\$ -	\$ 25,000	\$ 44,000		Appreciation Program	\$ 23,000	\$ 23,000	\$ 23,000
6	\$ -	\$ 25,000	\$ 44,000		TOTAL ALLOCATED	\$ 23,000	\$ 23,000	\$ 23,000
7	\$ -	\$ -			Ending balance (prior years)			
8	\$ -	\$ 25,000	\$ 44,000		TOTAL REQUIREMENTS	\$ 23,000	\$ 23,000	\$ 23,000

Volunteer Spending Authority

Beginning/Carryover Balance \$2,000

Appreciation
Program
\$23,000



Transfer from General
Fund
\$20,000

Miscellaneous Income
\$1,000

Volunteer Spending Authority Fund: This fund carries the dollars allocated to the volunteer association membership of Sheridan and West Valley Fire Districts for LOSAP and other appreciation program expenditures.

Special Fund: Volunteer Spending Authority

2021-2022 Fiscal Year

Chart of Accounts

5000.1. Beginning/Carryover Balance

5000.2. Transfer from General Fund

5000.3. Miscellaneous Income

5000.4. Expenses

4.1. Awards

4.2. Awards Banquet

4.3. Building

4.4. Business Meeting

4.5. Donations

4.6. Equipment

4.7. LOSAP

4.8. LOS Gifts

4.9. Nominal Gifts

4.10. Open House

4.11. Operations

4.12. Pancake Feed

4.13. Parades

4.14. Parking

4.15. Rehab

4.16. Uniforms

4.17. Fire-Med

4.18. District