

**South Salem Fire District-Proposed 2025 Budget**

		<b>2025 Prelim</b>
<b>A3410.1 Fire Personnel Service A3410.2 Fire, Equipment and Capital Outlay A3410.4 Fire, Contractual Expenditures</b>	Payroll (District payroll/legal) 501-01	\$116,500
	Payroll Taxes 540-02	\$1,000
	FF Equipment- Equipment 502-01	\$15,000
	FF Equipment- Radio 502-01	\$10,000
	FF Supplies 502-01	\$5,000
	FF Training 502-01	\$4,500
	<b>Administrative</b>	
	Fire Data Computer Software	\$10,000
	Fire Personal Protection Equ 503-1	\$20,000
	Prof Services Audit/Appraisal	\$15,000
	Prof Services- Legal	\$5,000
	Prof Services/Consultants/ Certiorari	\$20,000
	Publications of Notices 500-01	\$1,000
	<b>Utilities &amp; Water</b>	
	Office Expense Supplies/Postage	\$5,000
	Office Equipment/Computer Services	\$8,000
	<b>Travel Expenses</b>	
	<b>Firefighter</b>	
	Dues	\$1,000
	Telephone/Internet	\$10,000
Heating Oil	\$15,000	
Electric	\$10,000	
Propane	\$500	
Gasoline/Diesel	\$9,500	
<b>Outside Fire Services</b>		
Drills, Dinners, Inspection	\$9,000	
Election Expense	\$750	
<b>Building</b>		
Administration/Dist Training	\$8,500	
Building/Grounds Improvements	\$30,000	
<b>Equipment &amp; Alarm Fire &amp; EMS</b>		
Medical Physicals,	\$16,000	
Convention Exp	\$750	
Certiorari	\$1,800	
Fire Equipment Appropriation Radios	\$30,000	
<b>Insurance</b>		
Building Maintenance	\$30,000	
FF Equipment Maintenance,	\$67,000	
Liability, property, damage & auto	\$65,000	

<b>TOTAL PUBLIC SAFETY</b>	<b>\$540,800</b>
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<b>A9025.8</b>	Disability Ins	\$200
	Medicare	\$2,000
<b>A9030.8</b>	Soc. Sec.	\$8,000
<b>A9040.8</b>	Workers Compensation Ins	\$45,000
<b>A9045.8</b>	Life Insurance	\$40,000
<b>A9060.8</b>	Accident & Sickness/Cancer Bill	\$18,000

<b>TOTAL EMPLOYEE BENEF</b>	<b>\$113,200</b>
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<b>TOTAL PUB.SAFE/EMPL.BEN</b>	<b>\$654,000</b>
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Repair Reserve Contribution	\$42,500
Capital Reserve Contribution	\$230,000

<b>TOTAL Expenditures</b>	<b>\$926,500</b>
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<b>Less Estimated Revenue</b>	
Interest Income	\$3,500
<b>Appropriated Fund Balance</b>	<b>\$50,000</b>
<b>Amount to be raised by taxes</b>	<b>\$873,000</b>

# South Salem Fire District Estimated Fund Balance

Appendix to Budget  
(As of September 9, 2024)

Assets

Current Assets

Cash Account-General Fund (Regular Money Market & Checking) (Includes pending monthly claims)	\$850,262
Capital Fund Equipment Reserve	\$858,714
Capital Fund Repair Reserve TD Bank	\$568,253
Total Current Cash and Reserves a/o 9/9/24	\$2,273,862
2024 Unspent Appropriations a/o 9/9/2024	\$182,660
2024 Accounts Payable Accruals, (estimated)	\$ 15,000
2024 Estimated Remaining Liabilities (excluding Res Fund Transfer)	\$ 85,000
2024 Pending Budgeted Transfer to Repair Reserve	\$ 60,000
2024 Payroll Accrued Liabilities (estimated)	\$ 10,500
2024 Total Estimated balance of Appropriations	\$170,500
2024 Estimated Annual Budget Surplus	\$ 12,160
2025 Appropriated Fund to Budget	\$ 50,000
2025 Assigned Fund Bal for Jan-May (restricted for cash flow requirements)	\$200,000
Estimated Un-appropriated/assigned Unreserved Fund Balance-	\$429,762
2018- Property Tax \$684,500 Assessed Valuation: \$155,719,442.00 tax rate \$4.3957 per \$1,000	
2019- Property Tax \$698,175 Assessed Valuation: \$155,888,492.00 tax rate \$4.4835 per \$1,000	
2020- Property Tax \$744,100 Assessed Valuation: \$154,018,048,rate \$4.832 per \$1,000,	
2021- Tax \$755,100, tax rate \$4.9303 per \$1,000,	
2022- Tax \$794,100, tax rate \$4.9303 per \$1,000	
2023- Tax \$840,600 tax rate \$5.45 per \$1,000	
2024- Tax \$857,100 tax rate \$5.5767 per \$1,000	
2025- Estimated Tax \$873,000 tax rate \$5.68 per \$1,000 est tax increase 1.86%	

Dated: 9/9/2024

**SOUTH SALEM FIRE DISTRICT  
2025 BUDGET**

<b>PROPOSED 2025 BUDGET</b>	<b>\$ 926,500.00</b>
<b>RESULTS OF PLANNING</b>	
<b>TAX FUNDS REQUESTED</b>	<b>\$ 873,000.00</b>
ASSESSED VALUATION- So Salem Dist	\$ 154,271,318.00
EQUALIZATION RATE	8.18
FULL VALUATION	\$ 2,402,980,031.00
Est. 2024 Assessed Valuation	\$ 154,271,318.00
SUBTRACT FIRST MILLION OF FULL VALUATION	\$ 1,000,000.00
EXCESS OVER FIRST VALUATION OF FULL VAL	\$ 2,401,980,031.00
MULTIPLY ONE MILL	\$ 0.001
EXPENDITURE PERMIS ON FULL VAL >\$1MM	\$ 2,401,980.03
EXPENDITURE PERMIT ON FV BELOW \$1MM	\$ 2,000.00
STATUTORY SPENDING LIMITATION	2024 \$ 2,403,980.03

Add inclusions from Stationary spending limitation:

PERSONNEL	\$ 116,500.00
INSURANCES	\$ 168,200.00
RESERVE APPROPRIATIONS	\$ 272,500.00
AUDIT FEES	\$ 11,000.00
EMERGENCY VEHICLE FUEL	\$ 9,500.00
SOCIAL SECURITY/MEDICARE	\$ 10,000.00
	\$ -
	\$ -
MEDICALS/PHYSICALS	\$ -
TOTAL EXCLUDABLE FROM LIMITATIONS	\$ 587,700.00
Sum of Statutory Spending Limitation	\$ 2,991,680.03
Less Budget Appropriations	\$ 926,500.00
<b>STATIONARY SPENDING LIMITATION MARGIN</b>	<b>\$ 2,065,180.03</b>
Prior Year Tax Levy	\$ 857,100.00
<b>TAX FUNDS REQUESTED</b>	<b>\$ 873,000.00</b>
PERCENTAGE DOLLAR INCREASE/DECREASE	1.85509%
DOLLAR INCREASE	\$ -
TAX RATE PER \$1,000 OF ASSESSED VALUATION	\$ 5.6589
Prior year TAX RATE	\$ 5.5558
PERCENT INCREASE OVER PRIOR YEAR	0.0185509

South Salem Fire District  
**Profit & Loss Budget vs. Actual**  
 January through December 2025

6:01 PM  
 09/10/24  
 Cash Basis

	<u>Jan - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
400-01 · Real Property Tax Revenues	0.00	873,000.00	-873,000.00
410-01 · Regular Interest Income	0.00	3,500.00	-3,500.00
A599 · Appropriated Fund Balance	0.00	50,000.00	-50,000.00
<b>Total Income</b>	<u>0.00</u>	<u>926,500.00</u>	<u>-926,500.00</u>
<b>Gross Profit</b>	0.00	926,500.00	-926,500.00
<b>Expense</b>			
500-01 · Legal Advertising -A3410.4	0.00	1,000.00	-1,000.00
501-01 · Personnel Services (A01)	0.00	116,500.00	-116,500.00
502-01 · Equipment (A02)	0.00	59,500.00	-59,500.00
503-01 · Appropriated Funds	0.00	35,000.00	-35,000.00
504-01 · Medicals (A24)	0.00	16,000.00	-16,000.00
506-01 · Transfer To Reserves (A06)	0.00	272,500.00	-272,500.00
507-01 · Office Expense (A07)	0.00	13,000.00	-13,000.00
508-01 · Convention Expense (A08)	0.00	750.00	-750.00
509-01 · Dues (A09)	0.00	1,000.00	-1,000.00
510-01 · Inspections (A10)	0.00	9,000.00	-9,000.00
511-01 · Election Expenses (A11)	0.00	750.00	-750.00
512-01 · Fuel & Lights (A12)	0.00	35,000.00	-35,000.00
513-01 · Maintenance	0.00	30,000.00	-30,000.00
514-01 · Improvements (A14)	0.00	30,000.00	-30,000.00
515-01 · Equip Maintenance (A15)	0.00	67,000.00	-67,000.00
516-01 · Telephone (A16)	0.00	10,000.00	-10,000.00
518-01 · Professional Services (A17)	0.00	40,000.00	-40,000.00
520-01 · Training/Administration (A19)	0.00	8,500.00	-8,500.00
528-01 · Insurance	0.00	168,200.00	-168,200.00
540-02 · Employment Taxes	0.00	11,000.00	-11,000.00
560-01 · Certiorari	0.00	1,800.00	-1,800.00
<b>Total Expense</b>	<u>0.00</u>	<u>926,500.00</u>	<u>-926,500.00</u>
<b>Net Ordinary Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Net Income</b>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>

South Salem Fire District  
**Profit & Loss Budget Overview**  
 January through December 2025

6:00 PM  
 09/10/24  
 Cash Basis

	Jan - Dec 25
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
400-01 · Real Property Tax Revenues	873,000.00
410-01 · Regular Interest Income	3,500.00
A599 · Appropriated Fund Balance	50,000.00
<b>Total Income</b>	926,500.00
<b>Gross Profit</b>	926,500.00
<b>Expense</b>	
500-01 · Legal Advertising -A3410.4	1,000.00
501-01 · Personnel Services (A01)	
501-01A · Fire District Property Manager	70,500.00
501-04 · Fire District Treasurer	37,000.00
501-05 · Fire District Secretary	9,000.00
<b>Total 501-01 · Personnel Services (A01)</b>	116,500.00
502-01 · Equipment (A02)	
502-02 · Equipment A3410.2	15,000.00
502-02A · Equipment- Radios	5,000.00
502-03 · Supplies A3410.4	5,000.00
502-08 · FF Training	4,500.00
502-09 · Personal Protection Equipment	20,000.00
502-11 · FF Computer Software Records	10,000.00
<b>Total 502-01 · Equipment (A02)</b>	59,500.00
503-01 · Appropriated Funds	
503-03 · Fire Equipment Appropriation	
503-03A · Equipment Appropriation Radios	35,000.00
<b>Total 503-03 · Fire Equipment Appropriation</b>	35,000.00
<b>Total 503-01 · Appropriated Funds</b>	35,000.00
504-01 · Medicals (A24)	16,000.00
506-01 · Transfer To Reserves (A06)	
506-02 · Equipment Capital Reserve	230,000.00
506-03 · Repair Reserve fund	42,500.00
<b>Total 506-01 · Transfer To Reserves (A06)</b>	272,500.00
507-01 · Office Expense (A07)	
507-02 · Office Equipment	3,000.00
507-03 · Computer Service Contract	5,000.00
507-01 · Office Expense (A07) - Other	5,000.00
<b>Total 507-01 · Office Expense (A07)</b>	13,000.00
508-01 · Convention Expense (A08)	750.00
509-01 · Dues (A09)	1,000.00

**South Salem Fire District**  
**Profit & Loss Budget Overview**  
 January through December 2025

6:00 PM  
 09/10/24  
 Cash Basis

	<u>Jan - Dec 25</u>
<b>510-01 · Inspections (A10)</b>	
Inspection Dinner	9,000.00
510-01 · Inspections (A10) - Other	0.00
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<b>Total 510-01 · Inspections (A10)</b>	9,000.00
<b>511-01 · Election Expenses (A11)</b>	750.00
<b>512-01 · Fuel &amp; Lights (A12)</b>	
512-010 · Chief's Gas	4,000.00
512-06 · Electric	10,000.00
512-07 · Fuel Oil	15,000.00
512-08 · Gas	1,500.00
512-09 · Propane	500.00
512-10 · Diesel Fuel	4,000.00
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<b>Total 512-01 · Fuel &amp; Lights (A12)</b>	35,000.00
<b>513-01 · Maintenance</b>	
513-011 · Building (A13)	
513-02 · Cleaning Service	
513-03 · Cleaning Supplies	2,500.00
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<b>Total 513-02 · Cleaning Service</b>	2,500.00
513-04 · Rubbish Removal	2,000.00
513-05 · Building Repairs	15,000.00
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<b>Total 513-011 · Building (A13)</b>	19,500.00
513-07 · Computer Repairs	1,500.00
513-080 · Grounds	
513-081 · Lawn Service	4,000.00
513-082 · Snow Removal	5,000.00
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<b>Total 513-080 · Grounds</b>	9,000.00
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<b>Total 513-01 · Maintenance</b>	30,000.00
<b>514-01 · Improvements (A14)</b>	
514-02 · Building	20,000.00
514-05 · Fixed Assets	10,000.00
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<b>Total 514-01 · Improvements (A14)</b>	30,000.00
<b>515-01 · Equip Maintenance (A15)</b>	
515-05 · Engine 167	15,000.00
515-07 · Other	10,000.00
515-08 · Radio Repair	4,000.00
515-09 · Rescue 21	5,000.00
515-11 · Utility 79	1,500.00
515-12B · Chief's Tahoe 2020	1,000.00
515-12C · Chief's Tahoe 2022	1,000.00
515-12D · Chief's Tahoe 2023	1,000.00
515-13 · 2010 Tanker 2 Spartan	10,000.00
515-14A · Eng 166 Seagrave 2016	7,500.00

**South Salem Fire District**  
**Profit & Loss Budget Overview**  
 January through December 2025

6:00 PM

09/10/24

Cash Basis

	<b>Jan - Dec 25</b>
515-17 · 1924 Dodge	1,000.00
515-18 · Air Pack Repair	10,000.00
<b>Total 515-01 · Equip Maintenance (A15)</b>	<b>67,000.00</b>
516-01 · Telephone (A16)	
3700	0.00
3706	3,000.00
Wireless	3,000.00
516-04 · Cable/Internet Phone	4,000.00
<b>Total 516-01 · Telephone (A16)</b>	<b>10,000.00</b>
518-01 · Professional Services (A17)	
Accounting	15,000.00
Consultant Engineering Fees	20,000.00
Legal Fees	5,000.00
<b>Total 518-01 · Professional Services (A17)</b>	<b>40,000.00</b>
520-01 · Training/Administration (A19)	
520-03 · Physical Trainer	4,000.00
520-04 · District Training/non FF	1,000.00
520-05 · District Policy Software	3,500.00
<b>Total 520-01 · Training/Administration (A19)</b>	<b>8,500.00</b>
528-01 · Insurance	
521-01 · General Insurance (A20)	65,000.00
521-02 · Accident and Sickness (A05)	10,500.00
521-03 · Volunteer Firemens (A03)	45,000.00
521-04 · Critical Illness Benefit	7,500.00
522-01 · Disability Insurance	200.00
523-01 · Group Life Insur (A22)	40,000.00
<b>Total 528-01 · Insurance</b>	<b>168,200.00</b>
540-02 · Employment Taxes	
540-01 · SUI	1,000.00
540-021 · Medicare	2,000.00
545-01 · Social Security	8,000.00
<b>Total 540-02 · Employment Taxes</b>	<b>11,000.00</b>
560-01 · Certiorari	1,800.00
<b>Total Expense</b>	<b>926,500.00</b>
<b>Net Ordinary Income</b>	<b>0.00</b>
<b>Net Income</b>	<b>0.00</b>