

# DELAWARE FIRE SERVICE FINANCIAL REVIEW AND ANALYSIS

## Sussex County

*Recommendations for the Sustainability of the  
Fire and Basic Life Support (BLS) Service*



June 9, 2025



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## Executive Summary

Independent non-profit fire companies, rescue squads, and EMS companies across the State of Delaware have a long and proud history of dedicated service to their communities. Over the years, the presence and operation of volunteer-based fire and emergency medical services (EMS) organizations has relieved Delaware's local governments from the need to raise and expend funding for the *full* cost of providing these basic public services.

The fire and emergency medical services in the United States, including the fire-EMS service in Delaware, is facing fundamental challenges to recruitment of new members and retention of existing members. This is especially salient in the volunteer fire and emergency medical services. Many volunteer fire-EMS departments nationwide are struggling to maintain a sufficient number of trained and capable members to provide the level of service expected by their residents, businesses, and visitors.

The demand for all-hazards fire and emergency services from Sussex County (Sussex) companies, especially the demand for EMS Basic Life Support (BLS), has increased beyond the capacity of purely volunteer staffing. Consequently, the vast majority of ambulance transports in Sussex County are now provided by full-time or part-time fire/EMS personnel employed by the County's 24 independent fire/EMS companies.

Two of these companies—Georgetown and Indian River—remain fully volunteer-staffed and neither organization provides primary response to EMS incidents or provides ambulance transportation.

The current fire and BLS system in Sussex County is becoming increasingly difficult to sustain. A system that worked very well for decades has been overtaken by a number of factors including population growth, higher demands for emergency services, urban development, increased costs, societal shifts in volunteerism, and financial pressure on families.

As these challenges compound in future years, Sussex County should consider a more coordinated and integrated approach to providing fire and EMS countywide, moving toward an eventual transition to a sustainable service model that is essentially staffed by career fire-EMS personnel, supported by the fire companies, and supplemented by volunteer firefighters and EMS providers. This model has been the landing place for a number of similarly situated counties in Maryland and Virginia over the past 20-30 years.

The current fire and BLS system in Sussex County is essentially a "patchwork quilt" of 24 non-profit independent corporations that are almost entirely dependent on the State of Delaware and Sussex County for the funds needed to operate. Advanced Life Support EMS is directly provided by Sussex County Emergency Medical Services (SCEMS), an operating unit of Sussex County Government.

In addition to providing details about the financial condition of each of the County's fire/EMS companies, this report makes the following recommendations:

- The County and the leadership of its independent fire/EMS companies should work together on a planning process that envisions and details a strategic plan to bring the fire and EMS (BLS/ALS) system into the future. This comprehensive plan should contain provisions for system design, system capacity, system capabilities, the ownership of system resources, funding requirements, and a timetable for change.
- The County should consider facilitating or providing shared services to fire/EMS companies that may save costs, increase revenues, or increase efficiency.
- The County should contemplate the response of the County and the County's fire/EMS service to the insolvency or bankruptcy of a fire/EMS provider, or the elective withdrawal of a company that currently provides BLS ambulance service. Possible responses include assumption of all or part of the services provided by the entity by the County, assumption of these duties by surrounding fire/EMS entities, or other methods.
- In the near term, the County should implement the service fee authorized by Delaware General Assembly (2023-2024) House Bill 127 (<https://legis.delaware.gov/BillDetail/130231>). The revenue generated by this fee should be distributed to companies based on the location of the property where the fee is assessed. This new revenue source should not supplant or replace the current sources of revenue from the State of Delaware or Sussex County. In areas where the local fire company is not the primary provider of BLS ambulance service, the revenue generated should be split 50-50 between the fire company and the EMS provider. This revenue should be accompanied with additional controls to support the strategic plan recommended above.

We also make a number of suggestions on accounting systems and practices, grant funding, revenue enhancements, cost avoidance, and potential cost savings.

Ultimately, a significant and sustainable infusion of funding is needed to help all of Sussex County's independent non-profit fire/EMS companies meet current service-level expectations and future demand.

# Introduction

“All-hazards” fire/emergency response and BLS EMS in Sussex County, Delaware is provided by 22 independent, non-profit fire companies, a rescue squad, and an EMS company . These companies are located across the County and deliver fire suppression, rescue, BLS patient care, ambulance transportation, and other emergency services to County residents, businesses, and visitors; mutual-aid is also provided to surrounding jurisdictions in Delaware and Maryland.

In Sussex County, advanced life support (ALS) emergency medical services (EMS) are provided by career personnel employed with Sussex County Emergency Medical Services (SCEMS). SCEMS also responds to hazardous materials incidents and SCEMS paramedics work closely with the County’s independent fire/EMS companies on EMS incidents of all types. (<https://sussexcountyde.gov/emergency-medical-services>)

The origins of Delaware’s independent fire/EMS companies trace back decades, to an era where volunteers joined together and founded non-profit organizations to meet community needs.

In August 2023, recognizing shared financial and operational pressures among non-profit fire/EMS companies statewide, Delaware’s three counties advertised RFP 24PP-102, seeking a detailed financial analysis and recommendations for the sustainability of the “Delaware Fire and Basic Life Support (BLS) Service” across the State of Delaware.

FACETS Consulting, LLP (FACETS), founded in 2006 with a 19-year record of success working with a wide range of clients across the United States, was contracted by all three counties to perform the desired analyses using a common methodology.



# Methodology

## Introduction

The financial monitoring framework created for this FACETS evaluation is based on nationally accepted best practices developed by highly regarded agencies and organizations, including the Pew Charitable Trusts.

In September 2016, Pew published, *State Strategies to Detect Local Fiscal Distress*. ([https://www.pewtrusts.org/-/media/assets/2016/09/detecting\\_local\\_distress\\_report.pdf](https://www.pewtrusts.org/-/media/assets/2016/09/detecting_local_distress_report.pdf))

In this report, Pew identified 22 states that actively and regularly review financial information from towns and cities with the aim of trying to detect fiscal distress. (Colorado, Connecticut, Florida, Iowa, Kentucky, Louisiana, Maryland, Michigan, Minnesota, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Oregon, Pennsylvania, Rhode Island, South Dakota, Tennessee, and Washington.)

Within this group, there is a broad range in the scope and intensity of monitoring efforts. Of the 22 states, eight can be classified as “early warning” states, meaning that they have laws defining when towns or cities are in “fiscal distress” and systems to identify signs that a locality is declining toward such a condition. These eight states are: Louisiana, Nevada, New Jersey, North Carolina, Ohio, Pennsylvania, Rhode Island, and Tennessee.

These state efforts to monitor town/city fiscal health can be applied to monitoring the fiscal health of local non-profit fire/EMS companies with some modifications. Since the State of Delaware does not have its own system, the *Pennsylvania Governor’s Center for Local Government Services Financial Monitoring Workbook* (<https://dced.pa.gov/download/financial-monitoring-workbook/>) was used as a foundation for this evaluation, further informed by FACETS’ extensive fire-EMS management experience across the USA.

The *Workbook* identifies a total of 26 factors affecting municipalities’ fiscal health; not all of them apply to non-profit fire/EMS companies and the relevance of some factors may change from company to company and/or within one company over time. In the long run, these factors can be calculated, graphed, interpreted, and evaluated against previous results and projections. Information generated through a financial monitoring system will allow municipal officials to determine whether a fire/EMS company has the potential to independently support services and capital programs on a continuing basis. Where appropriate, an “action agenda” can be developed to address unfavorable results/trends. The proposed action strategies might include changes in current legislative policies, new management practices, as well as recognition of uncontrollable external influences.

## Factors

Of the 26 factors, the following 13 factors were selected/adapted for evaluating the 62 Delaware fire companies' overall financial health and sustainability.

- 1) **Revenue per call\*** – shows how a fire/EMS company's revenues are affected by changes in call volume

$$\frac{\text{Total operating revenue}}{\text{Calls}}$$

*\*This factor was adapted from per capita.*

- 2) **Expenditures per call\*** – displays the cost of operating the fire/EMS company on a per call basis; reveals the effect of adding/deleting or changing service levels

$$\frac{\text{Total operating expenditures}}{\text{Calls}}$$

*\*This factor was adapted from per capita.*

- 3) **Employee benefits\***: demonstrates impact that employee benefit costs have on a fire/EMS company's finances

$$\frac{\text{Total employee benefits cost}}{\text{Total salary and wages cost}}$$

*\*This factor only applies to fire/EMS companies with paid positions (full-time, part-time or stipend. Adapted from employee and volunteer benefits cost.*

- 4) **Cash position** – designed to give officials an idea of exactly where they stand (i.e., sufficient cash on-hand to pay bills) at a given point in time

$$\frac{\text{Cash and short-term investments}}{\text{Current Liabilities}}$$

- 5) **Debt service\*** – shows the proportion of general operating revenue devoted to paying off outstanding debt (e.g., loans, bonds, vendor leases, and lease rental payments to authorities)

$$\frac{\text{Debt service (not including self-supporting)}}{\text{Total operating revenue}}$$

*\*This factor may not apply to all companies.*

- 6) **Debt per capita\*** – designed to demonstrate the debt burden associated with each municipal resident (thereby taking into consideration the ability of the citizens to repay loans rather than the underlying value of the collateral pledged)

$$\frac{\text{Long-term debt}}{\text{Population}}$$

*\*This factor may not apply to all companies. It uses a static 2020 census population across all five years.*

- 7) **Operating position** – fire/EMS company's ability to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills; whether a municipality is operating on a break-even basis or is spending down fund balances from previous years to fund current operations

$$\frac{\text{General fund operating expenditures}}{\text{General operating revenue}}$$

- 8) **Revenue shortfalls** – examines both fiscal condition and performance of officials in controlling budgets (1=break-even; <1=revenues budgeted in excess of actual; >1=actual revenues in excess of budgeted)

$$\frac{\text{Actual year-end revenue}}{\text{Budgeted revenue}}$$

- 9) **Expenditure overruns** – way to assess how well the estimates for anticipated expenditures for the year were prepared and how closely the budgeted versus actual expenses were monitored throughout the year

$$\frac{\text{Actual year-end expenditures}}{\text{Budgeted expenditures}}$$

- 10) **EMS user fees\*** – fire companies who provide EMS services should know whether these are high enough to cover all the costs associated with provision; if they aren't, policy or operational changes might be needed

$$\frac{\text{Ambulance Billing Revenue}}{\text{Total cost of providing service}}$$

*\*This factor was adapted from "user fees and charges"*

*\*It is extremely difficult to fully separate fire from EMS costs. This formula utilizes any costs 100% dedicated to EMS when easily recognizable in companies' profit and loss statements and/or financial statements (i.e. EMS salaries, purchase of EMS equipment, purchase of ambulance or principal/interest payments) plus 50% of all typical shared services*

*including (but not limited to): utilities, fuel, janitorial supplies, payroll services, professional services, etc.*

- 11) Capital outlay** – how much current revenue a fire/EMS company allocates on an annual basis to fund capital expenditures; a fire/EMS company ought to commit the same proportion of its current revenue to fund the acquisition or replacement of its infrastructure and apparatus as well as financing these types of purchases

$$\frac{\text{Capital outlay from current operating funds}}{\text{Operating expenditures}}$$

- 12) Fund balance** – using cash balances from prior years to fund operating expenditures for subsequent budget years is not a sound financial management practice; if surplus cash exists, it should be allocated as emergency operating reserve funds

$$\frac{(\text{Current operating revenue} - \text{current operating expenditures})}{\text{Current operating expenditures}}$$

- 13) Solvency** – This factor is a good indicator of overall financial health for the company; a high liabilities to assets ratio can be a sign of financial distress

$$\frac{\text{Total liabilities}}{\text{Total assets}}$$

*\*This factor is not from the PA Financial Monitoring Workbook.*

A few factors originally were composed of two parts: employee and volunteer benefits, total cost and/or hours worked. Due to the fact that volunteers do not get paid salary or wages, there was no denominator that FACETS could use in the formula. FACETS places a high importance on the intangible benefits and value received from volunteers, which corresponds to hours of service provided to the fire/EMS company's district/community. While FACETS could glean the total benefit cost for volunteers for fire/EMS companies, only some of the companies are tracking hours volunteered in a reliable and consistent manner (either manually or with the assistance of software). Some companies track these in hours while others track them in points. Due to this challenge, FACETS concluded that it would not be viable to include a "volunteer benefits total cost" factor. "Unfunded pensions" was another factor that FACETS removed from the list of factors used for evaluation after realizing that it would not be applicable. This factor is designed to monitor long-term obligations (debts) to current and past employees and the formula is "unfunded pension liabilities / assessed valuation".

Most (if not all) volunteer/combination fire/EMS companies in Delaware that have career staff, participate in the Delaware Volunteer Firefighters Association's (DVFA) pension plan. The volunteers are offered a Length of Service Award Plan (LOSAP) through the

DVFA. These plans are administered by the Delaware Public Employees' Retirement System (DPERS). The plan is a cost-sharing multiple employer defined benefit plan, which covers all actively participating volunteers of fire/EMS companies, auxiliaries, or ambulance organizations within the State of Delaware. Employer contributions are determined by the Board of Pension Trustees. Volunteer member contributions are \$60 per member per year. Some companies elect to pay both their contribution and the volunteers' contribution, while some simply pay the employer contribution. The service benefits are determined by multiplying \$5 by years of credited service (not to exceed 25 years) per month. Vesting begins at 10 years of credited service. These parameters are statewide - they are not determined by each fire/EMS company. The plan covers retirement benefits for participants aged 60 or older and with 10 or more years of service. In addition, a handful of fire companies maintain a separate LOSAP for volunteer members through different private providers such as Volunteer Firemen's Insurance Services, Inc. (VFIS).

The financial ratios used within these factors help tease out value from the numbers in financial records and could be effective tools for determining fire/EMS companies' overall financial wellness. These ratios are used in multiple categories: liquidity, efficiency, solvency, and valuation. Fire/EMS companies and local governments should compare financial ratios across periods and against peers to check if they are improving or declining. No single ratio is adequate to gauge fire/EMS companies' financial health ratings. Instead, a blend of ratio evaluations is being used across all statements. Outside influences should be included in the evaluation; including, but not limited to, the Consumer Price Index (CPI), which adjusts the fire/EMS companies' revenues and expenditures for inflation.

Delaware volunteer fire/EMS companies' capacity for self-sufficiency can be determined by assessing short and long-term financial condition in four areas:

1. Cash Solvency - Will the fire/EMS company consistently, on a 30-to-60 day basis, generate sufficient cash to pay its bills?
2. Budgetary Solvency - Will the fire/EMS company generate sufficient revenue over the twelve-month fiscal year to meet its current expenditure responsibilities and avoid a deficit?
3. Long-Run Solvency - Will the fire/EMS company pay all of its current expenses over the long term as well as provide funding for future expenses incurred today but payable in the future? Examples of long-run obligations include pensions, post retirement benefits, accrued vacation and sick leave and replacement or maintenance of the capital infrastructure.
4. Service Level Solvency - Will the fire/EMS company, over time, be able to provide basic public services at levels adequate to meet the health, safety and welfare needs of its residents? In addition, to assure service level solvency assumes that a fire/EMS company is able to attain and sustain cash, budgetary and long-term solvency.

It is recommended that Sussex County continually analyze these financial factors to determine whether a fire/EMS company can meet the four types of solvency and help fire/EMS companies who:

1. Have previously recognized that problems exist and need to create a better understanding of those difficulties;
2. Believe problems may exist but don't know what the exact nature of the problems are;
3. Are currently in good financial condition but want to create a way to review and evaluate circumstances that could give rise to future problems; and/or
4. Are in danger of sliding towards fiscal distress.

## Grading, Weights, and Scoring

Using the 13 factors, FACETS created a modified “traffic light” grading scale tied to a numerical system with assigned weights and ranges of years of sustainability.

**Financial Health Grade Key**

Status	Description	Numeric	Est. Yrs. Sustain
GREEN	Fire Co./Dept. is in excellent financial health and is likely to survive	100-90	16+ years
YELLOW	Fire Co./Dept. is in good financial health and might survive	80-89	11-15 years
ORANGE	Fire Co./Dept. is in fair financial health and might survive	60-79	4-10 years
RED	Fire Co./Dept. is in poor financial health and is unlikely to survive	59 and below	1-3 years

#. Factor Name	Weight
1. Revenue per call	3.00%
2. Expenditures per call	3.00%
3. Employee benefits	5.00%
4. Cash position	15.00%
5. Debt service	5.00%
6. Debt per capita	5.00%
7. Operating position	10.00%
8. Revenue shortfalls	7.00%
9. Expenditure overruns	7.00%
10. EMS user fees	10.00%
11. Capital outlay	5.00%
12. Fund balance	10.00%
13. Solvency	15.00%
	100.00%

The weighting system above was developed based on how much each factor could affect a fire/EMS company's bottom line and its ability to sustain in the future. Factors that help in monitoring financial health, but are largely out of a fire/EMS companies'

control, are Revenue per call, Expenditures per call, and Debt per capita, for example. These factors are therefore assigned a lower weight. Understanding that many fire/EMS companies are in the midst of formalizing financial policies and procedures, and many did not have annual line item budgets for revenue and/or expenditures, the Revenue shortfalls and Expenditure overruns factors were also assigned lower weights.

When a company did not have budgets (revenue, expenditure, or both) for one to three years of the five years in the period, FACETS graded the factors that use this information off the available years of data. Only when budgets were unavailable for the majority of the five years, did FACETS assign zero points to the applicable factors.

Each fire company and EMS agency's health grade is calculated off the five-year averages for all 13 factors. There are a total of 1,300 possible points (100 per factor) across the 100% weighted scale. The number of points awarded in each factor depends upon where the company/agency's average falls within the "reasonable" or "best practices" range. In addition to averages, FACETS also examines the trend for each factor, which is a comparison of 2019 to 2023. A favorable trend, therefore, does not necessarily translate to a favorable average overall.

In Sussex County, there are two EMS-only agencies: American Legion Post #8 - Georgetown EMS and Mid-Sussex Rescue Squad. It is worth noting that these function slightly differently than the other 22 fire companies and this should be kept in mind when reviewing their fiscal health. There are two fire companies (Indian River and Georgetown) in Sussex County that do not provide EMS BLS services - they only provide fire and rescue services. Therefore the "Employee Benefits" (5%) and "EMS User Fees" (10%) factors do not apply to these two companies and FACETS redistributed this 15% worth of weight to the higher weighted factors (including but not limited to) as appropriate: Cash Position, Operating Position, Fund Balance, and Solvency.

A summary of the 13 factors and corresponding definitions, formulas, trend key, weights, and points grading scale is displayed below. The grading calculation is performed off an average of the actuals. Budget figures are only used in the formulas where appropriate. The total possible points that a company can get is 1,300 and the highest possible weighted grade is 100%. These will be displayed in greater detail in the Report Cards for each fire/EMS company.



# Sussex County Fire Service Financial Review and Analysis

FACTOR	DEFINITION	FORMULA	TREND	WEIGHT	GRADING
Revenue per call	Shows how a fire company's revenues are affected by changes in call volume	Total operating revenues / total calls	Increasing= Favorable No change= Stable Decreasing= Unfavorable	3.00%	\$0-\$500=25 pts, \$501-\$1000=50 pts, \$1001-\$1500=75 pts, \$1501+=100 pts
Expenditures per call	Displays the cost of operating the fire company on a per call basis; reveals the effect of adding/deleting/changing service levels	Total operating expenditures / total calls	Increasing= Unfavorable No change= Stable Decreasing= Favorable	3.00%	\$1501+=25 pts, \$1500-\$1,001=50 pts, \$1000-\$501=75 pts, \$500-\$0=100 pts
Employee benefits	Demonstrates impact that employee benefit costs have on a fire company's finances	Total employee benefits cost (operational and administrative) / Total salary and wages cost	>1: Favorable =1: Stable <1: Unfavorable	5.00%	In the past, up to 15% was typical (100 pts) so in today's time, this would be viewed as keeping costs low. Now 16-50% is normal/reasonable (50 pts). Over 50% is borderline unreasonable (0 pts)
Cash position	Designed to give officials an idea of exactly where they stand (sufficient cash on-hand to pay bills?) at a given point in time	Cash and short-term investments / Current Liabilities	Below 10% = Favorable At 10% = Stable Above 10% = Unfavorable	15.00%	Equal to 1 is the balanced ratio. Above 1 is good; below 1 is bad. Point results: 1=50, 2-10=75, 11 and above=100. 0.9-0.5=25, below 0.5 = 0.
Debt service	Shows the proportion of general operating revenue devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities)	Debt service (not including self-supporting) / Total operating revenue	Increasing= Unfavorable No change= Stable Decreasing= Favorable	5.00%	Up to 5% = 100 pts, 6%-10% = good (75 pts), 11-14% acceptable=50 pts, 15%-19% =25, 20%+=0 pts; Debt service in excess of 15% - 20% of operating revenues is considered a potential problem. Generally, debt analysts believe that a ratio of up to 10% debt to operating revenues is acceptable.
Debt per capita	Designed to demonstrate the debt burden associated with each resident (thereby taking into consideration the ability of the citizens to repay loans rather than the underlying value of the collateral pledged)	Long-term debt / Population	Increasing= Unfavorable No change= Stable Decreasing= Favorable	5.00%	\$1200/capita or 15% of per capita personal income are measures used for municipalities. The grading scale has been recalibrated for DE fire companies/departments: \$0-\$75=100 pts, \$76-125=75 pts, \$126-\$200=50 pts, \$201+=25 pts
Operating position	Fire company's ability to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills; whether a fire department is operating on a break-even basis or is spending down fund balances from previous years to fund current operations	General fund operating expenditures / General fund operating revenue	>1: Unfavorable (deficit) =1: Stable (Break-even) <1: Favorable (Surplus)	10.00%	A number more than 1.0 means the fire company/department operated during the year at a deficit with its current expenses exceeding its revenues (0 pts). A result of 1.0 means you broke even or expenses were equal to revenues received (50 pts). And where the factor's value is less than 1.0, the fire company/department's current revenues exceeded its expenditures resulting in an operating surplus (100 pts)
Revenue shortfalls	Examines both fiscal condition and performance of officials in controlling budgets (1=break-even; <1=revenues budgeted in excess of actual; >1=actual revenues in excess of budgeted)	Actual year-end revenue/Budgeted revenue	>1: Favorable =1: Stable (Break-even) <1: Unfavorable	7.00%	A result of 1.0 indicates a break-even situation (50 pts); a result of less than 1.0 indicates revenues were budgeted in excess of actual revenues received (0 pts); and a ratio of more than 1.0 indicates actual revenues received were in excess of those budgeted (100 pts)
Expenditure overruns	Way to assess how well the estimates for anticipated expenditures for the year were prepared and how closely the budgeted versus actual expenses were monitored throughout the year	Actual year-end expenditures / Budgeted expenditures	>1: Unfavorable =1: Stable <1: Favorable	7.00%	Result of 1.0 indicates an exact budget to actual expense match (50 pts); a ratio of more than 1.0 indicates that actual expenditures exceed the amounts budgeted (0 pts); and a value less than 1.0 represents actual expenditures below those budgeted (100 pts)
EMS user fees	Fire companies should know whether these are high enough to cover all the costs associated with provision; if they aren't, possible policy change	EMS Billing Revenue / Total cost of providing service	Greater than 100% = fees to high, Equal to 100% = fees adequate; Less than 100% = fees too low	10.00%	100% = 100 pts because costs are covered. 75-99% and 100-125% = 75 pts, 50-74% and 126-150% = 50 pts, 0-49% and 151-200% = 25 pts; If trend is higher than 100%, may be favorable or may be a profit issue
Capital outlay	How much current revenue a fire company allocates on an annual basis to fund capital expenditures; a fire department ought to commit the same proportion of its current revenue to fund the acquisition or replacement of its infrastructure and apparatus as well as financing these types of purchases.	Capital outlay from current operating funds/Operating expenditures	Increasing= Favorable Stable=Consistent Decreasing= Unfavorable	5.00%	Up to 5% = 50 pts, 6%-10% acceptable= 75 pts, 11-20% good/common=100 pts, 21%-30% =25 pts, 31%+=0 pts
Fund balance	Using cash balances from prior years to fund operating expenditures for subsequent budget years is not a sound financial management practice; if a surplus cash exists, it should be allocated as emergency operating reserve funds	(Operating revenue – operating expenditures = cash balance) / operating expenditures	Current operating revenue consistently equals current operating expenditures = favorable	10.00%	Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 5% - 10% should be utilized for one-time expenses or be used to fund capital improvements rather than be used to artificially balance next year's budget. On average, 1 month of expenditures = 8%. Grading: 0-5% = 25pts, 5-10% = 50 pts, 10-15% = 75 pts, 15-25%=100 pts, 25-30% = 75 pts, 30-35% =50 pts, 35-40% 25 pts, Over 40% = 0 pts
Solvency	Examines how much of a fire company's assets are made of liabilities. A high liabilities to assets ratio can be negative; this indicates potential financial distress. This factor is a good indicator of financial health for the company.	Total Liabilities / Total Assets	Upward trend may be cause for concern	15.00%	Under . 5 or 50% is optimal. Over 1.0 or 100% would indicate that liabilities exceed assets, which is not desirable; 0-50%=100 pts, 51-99%=50 pts, 100+=0 pts



## Meetings

The following 24 independent non-profit fire(-EMS) companies serve Sussex County. FACETS visited 23 of the 24 companies (Mid-Sussex Rescue Squad did not participate in this study) and conducted in-person informational interviews and data requests for financial records, including (but not limited to): profit and loss statements, audits (financial statements), fleet inventories/budgets, financial policies, lists of successful and unsuccessful grant applications, etc. The companies' websites (when available and confirmed to contain current content) were also used as background information for this study.

1. American Legion (Georgetown EMS), Station No. 93 - *September 2024*
2. Bethany Beach Fire Company, Station No. 70 - *October 2024*
3. Blades Volunteer Fire Company, Station No. 71 - *June 2024*
4. Bridgeville Volunteer Fire Company, Station 72 - *August 2024*
5. Carlisle Mutual Fire Company, Station No. 42 - *January 2025*
6. Dagsboro Fire Company, Station No. 73 - *August 2024*
7. Delmar Volunteer Fire Company, Station No. 74 - *June 2024*
8. Ellendale Volunteer Fire Company, Station No. 75 - *October 2024*
9. Frankford Volunteer Fire Company, Station No. 76 - *October 2024*
10. Georgetown Volunteer Fire Company, Station No. 77 - *November 2024*
11. Greenwood Fire Company, No.1, Station No. 78 - *August 2024*
12. Gumboro Fire Company, Station No. 79 - *September 2024*
13. Indian River Volunteer Fire Company, Station No. 80 - *July 2024*
14. Laurel Fire Department, Station No. 81- *July 2024*
15. Lewes Fire Department, Station No. 82 - *November 2024*
16. Memorial Volunteer Fire Company, Station No. 89 - *November 2024*
17. Mid-Sussex Rescue Squad, Station No. 91 - *Did not formally participate*
18. Millsboro Volunteer Fire Company, Station No. 83 - *August 2024*
19. Millville Volunteer Fire Company, Station No. 84 - *October 2024*
20. Milton Volunteer Fire Company, Station No. 85 - *November 2024*
21. Rehoboth Beach Volunteer Fire Company, Station No. 86 - *November 2024*
22. Roxana Volunteer Fire Company, Station No. 90 - *November 2024*
23. Seaford Volunteer Fire Department, Station No. 87 - *July 2024*
24. Selbyville Volunteer Fire Company, Station No. 88 - *November 2024*

As with any type of information and documentation review, there is a possibility for minor errors due to incomplete/incorrect information supplied and/or misinterpretation or transposition during review.

## Limitations

The following limitations of this study should be noted:

- To our knowledge, there is no nationally accepted method for evaluating the financial health of volunteer fire and EMS corporations. The majority of the evaluation factors utilized here are adopted from the State of Pennsylvania evaluation guide for municipalities, not fire/EMS companies.
- Differing formats of financial statements.
- Fire and EMS companies provided differing formats of profit and loss statements (or budgets vs. actuals document(s)). We did our best to standardize the data.
- Expense data is provided by fire/EMS companies in different charts of accounts. We did our best to allocate expenses to fire and EMS operations and to gather employee benefits costs..
- Years: the RFP for this work included 2019-2023. The COVID-19 pandemic occurred in this time period and had an impact on fire/EMS company operations, expenses, and revenues.
- **Averages:** the points and grading system is calculated using the five-year averages. In some years, a big purchase may have been made (new building or apparatus), which could produce an outlier result. FACETS noted and removed dramatic outliers from the average calculation when appropriate.

# Sussex County Fire Service Data

## Call Volume (CY) 2019 - 2023

The following emergency response (“call”) data for Sussex fire/EMS companies was obtained from the Sussex Department of Public Safety’s Emergency Communications Division (with coordination from the State of Delaware Fire Commission) and the Rehoboth Beach 9-1-1 Communications Center (with coordination from Rehoboth Beach Volunteer Fire Company). The figures below are total calls, including both in-district fire-EMS and mutual-aid calls (where applicable).

### Call Volume

Sussex Fire Company/EMS Agency	2019	2020	2021	2022	2023	AVG
American Legion Georgetown EMS, Station No. 93	2,990	2,920	3,210	3,530	4,034	3,337
Bethany Beach Fire Company, Station No. 70	1,739	1,506	1,479	1,480	1,633	1,567
Blades Volunteer Fire Company, Station No. 71	1,532	1,581	1,844	1,771	1,859	1,717
Bridgeville Volunteer Fire Company, Station 72	1,680	1,729	1,803	1,847	1,944	1,801
Carlisle Fire Company, Station No. 42 (Mutual Aid)***	1,678	1,694	538	623	628	1,032
Dagsboro Fire Company, Station No. 73	704	768	746	787	752	751
Delmar Volunteer Fire Company, Station No. 74	2,434	2,360	2,784	3,006	2,967	2,710
Ellendale Volunteer Fire Company, Station No. 75	1,635	1,562	1,686	1,904	2,016	1,761
Frankford Volunteer Fire Company, Station No. 76	716	708	753	734	683	719
Georgetown Volunteer Fire Company, Station No. 77**	584	566	605	739	730	645
Greenwood Fire Company, No.1, Station No. 78	1,034	998	1,135	1,266	1,226	1,132
Gumboro Fire Company, Station No. 79	450	554	535	566	604	542
Indian River Volunteer Fire Company, Station No. 80**	416	475	459	498	472	464
Laurel Fire Department, Station No. 81	2,226	2,527	2,918	2,902	2,988	2,712
Lewes Fire Department, Station No. 82	5,141	4,895	6,331	6,999	6,987	6,071
Memorial Volunteer Fire Company, Station No. 89	263	321	429	467	503	397
Mid-Sussex Rescue Squad, Station No. 91	3,163	3,094	3,572	3,784	3,810	3,485
Millsboro Volunteer Fire Company, Station No. 83	3,778	3,740	4,399	5,218	5,314	4,490
Millville Volunteer Fire Company, Station No. 84	3,381	3,216	2,925	3,225	3,315	3,212
Milton Volunteer Fire Company, Station No. 85	1,632	1,782	2,004	2,398	2,495	2,062
Rehoboth Beach Volunteer Fire Company, Station No. 86	3,838	3,366	4,527	4,338	4,442	4,102
Roxana Volunteer Fire Company, Station No. 90	1,599	1,485	1,761	1,887	1,923	1,731
Seaford Volunteer Fire Department, Station No. 87*	2,388	4,166	5,030	5,372	5,380	4,467
Selbyville Volunteer Fire Company, Station No. 88	684	698	759	839	919	780
<b>Fire &amp; BLS Response Totals</b>	<b>45,685</b>	<b>46,711</b>	<b>52,232</b>	<b>56,180</b>	<b>57,624</b>	<b>51,686</b>

\*2019 Call Data from Sussex County Public Safety Department could contain slight differences as the use of First Watch did not begin until 2020.

\*\*Indian River and Georgetown Fire Companies do NOT provide EMS services. The above figures for these two companies are for fire and other emergencies.

\*\*\*Carlisle Fire Company resides in both Sussex and Kent County. Only Sussex responses reflected above. Kent responses shown below. Total is used for report card calculations.

**Note:** All fire/EMS companies are dispatched by Sussex County Public Safety Department except for Rehoboth Beach Volunteer Fire Company, which is dispatched by Rehoboth Beach 9-1-1 Communications Center

Kent Fire Company	2019	2020	2021	2022	2023	AVG
Station 42-Carlisle (Milford)	3,908	3,948	4,248	4,764	4,950	4,364

Total	5,396
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## Fire District Populations (2024 ACS)

The following fire-EMS district populations were supplied by the Sussex GIS staff. These figures are supplied by Sussex County GIS (via data source: 2024 ACS Key Population & Household Facts) and will be used across all five years included in this study, since district population data is not collected annually. Therefore, any population growth that may have occurred from 2019 through 2023 is not captured in this study, as reflected in the following chart.

### Population

Sussex Fire Company/EMS Agency	Fire District #	2024 ACS Population
American Legion Georgetown EMS, Station No. 93	93 Fire	16,311
Bethany Beach Fire Company, Station No. 70	70 Fire	3,022
Blades Volunteer Fire Company, Station No. 71	71 Fire	7,930
Bridgeville Volunteer Fire Company, Station 72	72 Fire	9,448
Carlisle Fire Company, Station No. 42 (Mutual Aid)**	42 Fire	13,839
Dagsboro Fire Company, Station No. 73	73 Fire	4,783
Delmar Volunteer Fire Company, Station No. 74	74 Fire	6,179
Ellendale Volunteer Fire Company, Station No. 75	75 Fire	9,318
Frankford Volunteer Fire Company, Station No. 76	76 Fire	2,405
Georgetown Volunteer Fire Company, Station No. 77	77 Fire	16,311
Greenwood Fire Company, No.1, Station No. 78	78 Fire	5,913
Gumboro Fire Company, Station No. 79	79 Fire	3,061
Indian River Volunteer Fire Company, Station No. 80	80 Fire	17,685
Laurel Fire Department, Station No. 81	81 Fire	16,360
Lewes Fire Department, Station No. 82	82 Fire	29,642
Memorial Volunteer Fire Company, Station No. 89	89 Fire	1,052
Mid-Sussex Rescue Squad, Station No. 91	91 Fire	17,685
Millsboro Volunteer Fire Company, Station No. 83	83 Fire	15,924
Millville Volunteer Fire Company, Station No. 84	84 Fire	17,166
Milton Volunteer Fire Company, Station No. 85	85 Fire	12,320
Rehoboth Beach Volunteer Fire Company, Station No. 86	86 Fire	18,222
Roxana Volunteer Fire Company, Station No. 90	90 Fire	8,617
Seaford Volunteer Fire Department, Station No. 87	87 Fire	18,771
Selbyville Volunteer Fire Company, Station No. 88	88 Fire	3,292
<b>TOTAL</b>		<b>275,256</b>

\*\*Carlisle Fire Company resides in both Sussex and Kent County. Only Sussex population reflected above. Kent population shown below. Total is used for report card calculations.

Kent Fire Company	Fire District #	2024 ACS Population
Carlisle Fire Company, Station No. 42	42 Fire	9,969

## Staffing & Volunteers

As a key part of FACETS' exploration, career staffing and volunteerism were one of the focal points from both an expenditure and asset perspective.

21 out of 23 fire-EMS companies interviewed in Sussex have paid career staff and include both part-time and full-time employees. There are approximately 549 employees total in Sussex County: about 318 of these are part-time and 231 are full-time. These include firefighter/EMTs, EMTs, and EMS drivers. Part-time personnel often work for more than one fire-EMS company and they may work for companies in Delaware and other states. Therefore, the number of part-time employees presented here may overstate the actual total.

### Staffing

Fire Company/EMS Agency	County	PT	FT	Total
American Legion Georgetown EMS, Station No. 93	Sussex	14	10	24
Bethany Beach Fire Company, Station No. 70	Sussex	24	16	40
Blades Volunteer Fire Company, Station No. 71	Sussex	27	9	36
Bridgeville Volunteer Fire Company, Station 72	Sussex	5	19	24
Carlisle Fire Company, Station No. 42 (Mutual Aid)	Sussex/Kent	15	9	24
Dagsboro Fire Company, Station No. 73	Sussex	10	6	16
Delmar Volunteer Fire Company, Station No. 74	Sussex	12	11	23
Ellendale Volunteer Fire Company, Station No. 75	Sussex	15	7	22
Frankford Volunteer Fire Company, Station No. 76	Sussex	21	4	25
Georgetown Volunteer Fire Company, Station No. 77	Sussex	0	0	0
Greenwood Fire Company, No.1, Station No. 78	Sussex	12	7	19
Gumboro Fire Company, Station No. 79	Sussex	17	8	25
Indian River Volunteer Fire Company, Station No. 80	Sussex	0	0	0
Laurel Fire Department, Station No. 81	Sussex	12	2	14
Lewes Fire Department, Station No. 82	Sussex	10	25	35
Memorial Volunteer Fire Company, Station No. 89	Sussex	6	5	11
Millsboro Volunteer Fire Company, Station No. 83	Sussex	12	19	31
Millville Volunteer Fire Company, Station No. 84	Sussex	25	16	41
Milton Volunteer Fire Company, Station No. 85	Sussex	16	9	25
Rehoboth Beach Volunteer Fire Company, Station No. 86	Sussex	8	15	23
Roxana Volunteer Fire Company, Station No. 90	Sussex	16	8	24
Seaford Volunteer Fire Department, Station No. 87	Sussex	23	17	40
Selbyville Volunteer Fire Company, Station No. 88	Sussex	18	9	27
<b>TOTAL</b>	<b>Sussex</b>	<b>318</b>	<b>231</b>	<b>549</b>

Generally, part-time employees do not receive benefits other than wages, uniforms, and training. Part-time employees may work in multiple companies not only in Sussex, but also in Kent, Sussex, and outside of Delaware.

Part-time firefighters and EMTs often change employment to follow higher wages which increases pressure on companies to raise wages to be competitive.

The majority of Sussex companies' EMS staffing models involve substantial part-time staff which requires additional management for scheduling/oversight (actual amount not tracked and therefore unknown) and there is a significant amount of turnover, which requires retraining costs.

Full-time employee benefits vary across Sussex and typically include healthcare, dental, vision, pension (20-year or 30-year), 401k, Paid Time Off (PTO), uniforms, Personal Protective Equipment (PPE), training, etc. The negotiation of these benefits can occur via union contract, employment contract/agreement, or offer letter, depending upon the fire/EMS company's structure.

As shown below, the cost of 2023 salaries and benefits for all 24 fire/EMS companies/departments in Sussex totaled \$17.8 million. This data was taken directly from the companies' financial statements.

**Estimated Wages & Benefits**

<b>Fire Company/Department</b>	<b>County</b>	<b>2023 Wages &amp; Benefits</b>
American Legion Georgetown EMS, Station No. 93	Sussex	\$1,006,832
Bethany Beach Fire Company, Station No. 70	Sussex	\$1,371,733
Blades Volunteer Fire Company, Station No. 71	Sussex	\$470,963
Bridgeville Volunteer Fire Company, Station 72	Sussex	\$480,390
Carlisle Fire Company, Station No. 42 (Mutual Aid)	Sussex/Kent	\$616,552
Dagsboro Fire Company, Station No. 73	Sussex	\$375,201
Delmar Volunteer Fire Company, Station No. 74	Sussex	\$1,271,954
Ellendale Volunteer Fire Company, Station No. 75	Sussex	\$447,822
Frankford Volunteer Fire Company, Station No. 76	Sussex	\$253,483
Georgetown Volunteer Fire Company, Station No. 77	Sussex	\$0
Greenwood Fire Company, No.1, Station No. 78	Sussex	\$551,626
Gumboro Fire Company, Station No. 79	Sussex	\$503,977
Indian River Volunteer Fire Company, Station No. 80	Sussex	\$0
Laurel Fire Department, Station No. 81	Sussex	\$599,505
Lewes Fire Department, Station No. 82	Sussex	\$2,409,220
Memorial Volunteer Fire Company, Station No. 89	Sussex	\$556,101
Millsboro Volunteer Fire Company, Station No. 83	Sussex	\$1,481,679
Millville Volunteer Fire Company, Station No. 84	Sussex	\$1,236,887
Milton Volunteer Fire Company, Station No. 85	Sussex	\$525,546
Rehoboth Beach Volunteer Fire Company, Station No. 86	Sussex	\$1,334,320
Roxana Volunteer Fire Company, Station No. 90	Sussex	\$768,776
Seaford Volunteer Fire Department, Station No. 87	Sussex	\$1,106,606
Selbyville Volunteer Fire Company, Station No. 88	Sussex	\$455,886
<b>TOTAL</b>	<b>Sussex</b>	<b>\$17,825,059</b>

**Notes:**

*Includes all types of positions (PT, FT, operational, admin)*

*Includes payroll taxes*

*Benefits can include healthcare, pension, etc.*



# Sussex County Fire Service Financial Review and Analysis

Four of the 23 Sussex companies interviewed have unionized as shown below. Collective bargaining can affect benefit levels.

## Unions

<u>Fire Company/EMS Agency</u>	<u>County</u>	<u>Unionized</u>
American Legion Georgetown EMS, Station No. 93	Sussex	No
Bethany Beach Fire Company, Station No. 70	Sussex	No
Blades Volunteer Fire Company, Station No. 71	Sussex	Yes
Bridgeville Volunteer Fire Company, Station 72	Sussex	No
Carlisle Fire Company, Station No. 42 (Mutual Aid)	Sussex/Kent	No
Dagsboro Fire Company, Station No. 73	Sussex	No
Delmar Volunteer Fire Company, Station No. 74	Sussex	No
Ellendale Volunteer Fire Company, Station No. 75	Sussex	No
Frankford Volunteer Fire Company, Station No. 76	Sussex	No
Georgetown Volunteer Fire Company, Station No. 77	Sussex	No
Greenwood Fire Company, No.1, Station No. 78	Sussex	No
Gumboro Fire Company, Station No. 79	Sussex	No
Indian River Volunteer Fire Company, Station No. 80	Sussex	No
Laurel Fire Department, Station No. 81	Sussex	No
Lewes Fire Department, Station No. 82	Sussex	Yes
Memorial Volunteer Fire Company, Station No. 89	Sussex	No
Millsboro Volunteer Fire Company, Station No. 83	Sussex	No
Millville Volunteer Fire Company, Station No. 84	Sussex	No
Milton Volunteer Fire Company, Station No. 85	Sussex	No
Rehoboth Beach Volunteer Fire Company, Station No. 86	Sussex	No
Roxana Volunteer Fire Company, Station No. 90	Sussex	Yes
Seaford Volunteer Fire Department, Station No. 87	Sussex	Yes
Selbyville Volunteer Fire Company, Station No. 88	Sussex	No

*\*Selbyville is projected to become unionized soon.*



As with many volunteer and combination fire-EMS organizations across the country, volunteerism in Delaware appears to be declining. Many volunteers become inactive (or less active) but stay on the membership rolls; this is true for Delaware as well. There are approximately 1,886 volunteers total in Sussex County and 541 (or 28.14%) are active responders. In addition to active responders, there are also active volunteers within the companies who either respond to calls or attend meetings, events, fundraisers, etc. These figures include both operational and administrative roles. While some of these active volunteers do not respond to incidents, they provide valuable administrative support services to the company. Each of the 23 interviewed companies defines “active” differently. Some base it solely on number of calls or percent responded to annually, some require a minimum number of meetings and/or events attended, and some require a combination of the two or have other parameters. For example, Selbyville defines “active” as “attains 100 points annually” whereas Bridgeville requires that a member respond to a minimum of 25% of total fire alarms to remain active. Please see the individual sections on the fire companies for their specific live-in program figure.

### Volunteers

<b>Fire Company/Department/EMS Agency</b>	<b>County</b>	<b>Total Volunteers</b>	<b>Active Responders</b>	<b>% Active Responders</b>
American Legion Georgetown EMS, Station No. 93	Sussex	5	0	0.00%
Bethany Beach Fire Company, Station No. 70	Sussex	50	10	20.00%
Blades Volunteer Fire Company, Station No. 71	Sussex	85	30	35.29%
Bridgeville Volunteer Fire Company, Station 72	Sussex	51	32	62.75%
Carlisle Mutual Aid	Sussex/Kent	80	20	25.00%
Dagsboro Fire Company, Station No. 73	Sussex	80	30	37.50%
Delmar Volunteer Fire Company, Station No. 74	Sussex	75	17	22.67%
Ellendale Volunteer Fire Company, Station No. 75	Sussex	135	25	18.52%
Frankford Volunteer Fire Company, Station No. 76	Sussex	120	35	29.17%
Georgetown Volunteer Fire Company, Station No. 77	Sussex	82	20	24.39%
Greenwood Fire Company, No.1, Station No. 78	Sussex	55	30	54.55%
Gumboro Fire Company, Station No. 79	Sussex	61	10	16.39%
Indian River Volunteer Fire Company, Station No. 80	Sussex	128	48	37.50%
Laurel Fire Department, Station No. 81	Sussex	80	5	6.25%
Lewes Fire Department, Station No. 82	Sussex	129	40	31.01%
Memorial Volunteer Fire Company, Station No. 89	Sussex	52	8	15.38%
Millsboro Volunteer Fire Company, Station No. 83	Sussex	75	30	40.00%
Millville Volunteer Fire Company, Station No. 84	Sussex	116	20	17.24%
Milton Volunteer Fire Company, Station No. 85	Sussex	56	15	26.79%
Rehoboth Beach Volunteer Fire Company, Station No. 86	Sussex	120	40	33.33%
Roxana Volunteer Fire Company, Station No. 90	Sussex	70	15	21.43%
Seaford Volunteer Fire Department, Station No. 87	Sussex	106	24	22.64%
Selbyville Volunteer Fire Company, Station No. 88	Sussex	75	37	49.33%
<b># TOTAL and % AVG</b>	<b>Sussex</b>	<b>1,886</b>	<b>541</b>	<b>28.14%</b>

*\*The above total is all volunteers across all categories (life, veteran, administrative operational, etc.), but does not include Ladies Auxiliary.*

*\*The above active responder figure is volunteer members who ride out on any type of call. There is also an “active volunteers” figure that includes vital members who support the company in administrative, fundraising and other efforts. This figure is typically more than the active responders figure - and about half the total volunteers figure.*

Adding staff can affect the level of volunteerism just as the demands in members’ personal lives can detract from the time available to volunteer. Volunteers across Sussex are all given the benefit of a Length of Service Award Program (LOSAP)

pension through the DVFA and the State of Delaware. Some companies pay just their contribution while others also pay for members' contributions. Most companies also purchase t-shirts/apparel for volunteers, food/snacks, appreciation outings, appreciation banquets and awards, etc. Only a few companies in Sussex provide a "pay per call", "stipend", or run an "incentive" program.

It is challenging to articulate the true value a volunteer offers to a fire/EMS company. One way to quantify this is to track the hours volunteered. A total of 21 out of 23 Sussex companies interviewed track volunteer hours or points; 20 provided these logs/reports to FACETS. The 21 companies who track volunteer time either use a points system or hours system. Various software products are used while some track it manually. Some software systems distinguish emergency activity/response hours from other support hours (events, meetings, etc.). For the companies that use a point system, FACETS assigned one hour for one point. A summary of this data for 2023 or 2024 (based on availability) is provided below:

#### Sussex - Volunteer Hours

Fire Company / EMS Agency	2023 Total Hours	Notes
American Legion Georgetown EMS, Station No. 93	N/A	American Legion has 5 administrative volunteers but do not track volunteer hours/points.
Bethany Beach Fire Company, Station No. 70	13,216	EMS, and fire calls, meetings, crews, elected time, and fundraising.
Blades Volunteer Fire Company, Station No. 71	N/A	Not Available
Bridgeville Volunteer Fire Company, Station 72	8,287	Alarms
Carlisle Mutual Aid	16,734	Alarms, meetings, admin
Dagsboro Fire Company, Station No. 73	5,216	Alarms, meetings, drills, training, functions - this source document is from 2019/2020
Delmar Volunteer Fire Company, Station No. 74	N/A	They track but a report was not supplied.
Ellendale Volunteer Fire Company, Station No. 75	N/A	They track but a report was not supplied.
Frankford Volunteer Fire Company, Station No. 76	7,539	Alarms, meetings, drills, EMS, ways and means, other
Georgetown Volunteer Fire Company, Station No. 77	1,765	Alarms, meetings, training
Greenwood Fire Company, No.1, Station No. 78	6,352	Alarms, Meetings, Drill, Standby, Training
Gumboro Fire Company, Station No. 79	1,917	
Indian River Volunteer Fire Company, Station No. 80	3,728	No log but did have man hours for 2023
Laurel Fire Department, Station No. 81	7,994	Calls, EMS, Service, Meetings. (no log, just hours by type, combined FT and Vol?)
Lewes Fire Department, Station No. 82	30,594	27,945 points + 2649 manpower hours from run log
Memorial Volunteer Fire Company, Station No. 89	1,516	Calls, Training, Meetings, Parade, Work detail
Millsboro Volunteer Fire Company, Station No. 83	10,446	Meetings, drills, alarms
Millville Volunteer Fire Company, Station No. 84	11,719	Includes both vol/career hours
Milton Volunteer Fire Company, Station No. 85	28,289	Report included fire man hours, call out on alarms time, activities time, duty crew, fire prevention training, and volunteers on ambulance
Rehoboth Beach Volunteer Fire Company, Station No. 86	29,850	Calls, Training, Meetings, Work detail
Roxana Volunteer Fire Company, Station No. 90	7,712	Fire officer/police, ambulance, EMS misc., board meetings, fire meetings, work detail, drills, dinners, administration, county meetings and fire school, sexual harassment training for life members, active, probation & associate.
Seaford Volunteer Fire Department, Station No. 87	21,789	Fire response hours, duty crew hours, command hours, events/meetings hours, and training hours
Selbyville Volunteer Fire Company, Station No. 88	2,613	Report includes: Incidents, Town, Rural, Assist, False Alarm, Hours in Service, and Total Person Hours. They also track total miles driven, which was 1,783.6 (not included in figure to left)
<b>TOTAL</b>	<b>217,276</b>	
<b>AVG</b>	<b>11,436</b>	

The 23 fire/EMS companies interviewed in Sussex who provided reports, logged a total of 217,276 hours or an average of 11,436 hours per company. While there is no formal method to value volunteer hours, if an average part-time wage of \$21 per hour is

assigned, this equates to \$4,564,796 worth of labor that Sussex received at low cost (t-shirts, PPE, training) in 2023 or 2024.

None of the independent accountants performing audits of Sussex fire/EMS companies recognize the volunteer firefighters as donated resources/services in their financial statements.

(For comparison purposes, one accountant performed this valuation in New Castle County.)

## **Policies and Procedures**

In 2021, Sussex County created a stipulation as a part of its County Grant Agreement to require 8 Agreed Upon Procedures (AUPs) that all Sussex fire companies and EMS agencies must have their independent accountant test as a part of the annual audit. One of these eight AUPs tests the existence of the prescribed policies and procedures.

As a part of FACETS' exploration, the 2023 AUPs were examined and 23 out of 24 companies were found to have undergone AUP testing. Georgetown only recently signed its County Grant Agreement in 2024.

Of the 22 companies, 2 were found to have no evidence of formal, written policies and 1 was found to have incomplete policies. 9 out of 22 who had AUP testing performed had zero "findings" or "exceptions" noted for the 8 tests. 13 out of 22 had one or more findings/exceptions (8 had 1 exception/finding, 4 had 2 exceptions/findings, and 1 had 3 findings/exceptions).

Some improvements were made by the companies since the 2023 AUPs as discussed in the following section.

## Sussex County Fire Service Financial Review and Analysis

### 2023 Agreed Upon Procedures (AUPs) Testing Procedures

Test Category	Test Summary	Test Details
<b>Test #1: Policies &amp; Procedures</b>	Obtain a copy of the Organizations policy and procedures and review for grant compliance.	Obtain a copy of the Fire Company's financial policies and procedures and observe that such written financial policies and procedures contain the following minimum topics outlined in the County Grant Agreement: financial responsibilities, conflict of interest, budget process, receipt of fund procedures, disbursement of funds procedures, check policy, compensation approvals, insurance coverage, bank accounts, travel and expense reimbursement procedures, asset recording and tracking, and ambulance insurance billings.
<b>Test #2: Payment Transaction Sampling</b>	Randomly select 10 payment transactions and agree the details to supporting documentation.	Select ten (10) payment transactions recorded during the fiscal year in the Fire Company general ledger provided by management by selecting every tenth payment transaction until ten are selected and agree amount, nature, and date of transaction to supporting documentation identified by management such as the vendor invoice.
<b>Test #3: Payroll Transaction Sampling**</b>	Select 5 employees and verify proper approval of salaries.	Select five (5) Fire Company employees from the payroll register for the last pay date of 2023 provided by management by selecting every tenth payment transaction until five are selected and agree salaries as of the last pay of the fiscal year to amount approved by Fire Company management.
<b>Test #4: Credit Card Transaction Sampling</b>	Select 10 credit card transactions and verify prior approval and itemized receipts.	Select ten (10) credit card transactions from the population of credit card expense transactions in the Fire Company general ledger provided by management by selecting every tenth payment transaction recorded during the fiscal year until ten are selected. Obtain documents identified and provided by management as evidencing approval of such charges. Observe that such documents are dated prior to date of credit card charges and support includes an itemized receipt of each transaction. Agree total of receipt to credit card transaction total.
<b>Test #5: Travel Reimbursements</b>	Select 2 travel reimbursements and verify procedure compliance.	Select two (2) travel reimbursements from the population of travel reimbursement transactions in the Fire Company general ledger provided by management by selecting every tenth payment transaction until two are selected. Agree total travel reimbursement amount to receipt support provided by management.
<b>Test #6: Bank Reconciliations</b>	Select 3 bank reconciliations and verify against bank statements (for items over \$5,000).	Obtain the bank reconciliations for the months of February 2023, July 2023, and December 2023 from management. Agree the bank balance per the reconciliation to the respective bank statements identified and provided by management. Recalculate the mathematical accuracy of the bank reconciliation.
<b>Test #7: Third Party Ambulance Billing*</b>	Review 3rd party ambulance billings that have occurred throughout the fiscal year.	Confirm there are 12 charges for third-party ambulance billings recorded within the Fire Company general ledger provided by management during the fiscal year. Select three (3) billings by selecting every fourth billing recorded and agree the amount and date to supporting documentation identified and provided by management.
<b>Test #8: Insurance Policy(ies)</b>	Verify insurance coverage meets board policy.	Obtain the insurance policies governing the following insurance policies providing coverage for 2023 from management (Commercial Property Contents and Computer Policy, General and Professional Liability Insurance, Directors and Officers Liability Insurance, Employee's Dishonesty Bond Insurance, and Workers Compensation Insurance).

\*Georgetown and Indian River do not have paid staff nor do they provide EMS services so these two tests do not apply to them.



## Sussex County Fire Service Financial Review and Analysis

### 2023 Agreed Upon Procedures (AUPs) Findings/Exceptions

Volunteer Fire Company/EMS Agency	Finding/Exception #1	Finding/Exception #2	Finding/Exception #3
American Legion Georgetown EMS, Station No. 93	Financial Policies incomplete (responsibilities & insurance coverage)	Insurance coverage policy does not include minimums required	
Bethany Beach Fire Company,		NONE	
Blades Volunteer Fire Company,		NONE	
Bridgeville Volunteer Fire Company,		NONE	
Carlisle Fire Company, Station No.		NONE	
Dagsboro Fire Company, Station No. 73	No evidence was provided by management to support the approved gross pay amount for the payroll testing on all 5.	Evidence was not provided to fully substantiate one out of two travel reimbursements.	
Delmar Volunteer Fire Company,		NONE	
Ellendale Volunteer Fire Company,		NONE	
Frankford Volunteer Fire Company, Station No. 76	No evidence was provided for 4 out of 10 tested credit card transactions.		
Georgetown Volunteer Fire Company, Station No. 77	Not performed - grant agreement was not signed until after 2023 audit was performed.		
Greenwood Fire Company, No.1, Station No. 78	No evidence of formal, written policies and procedures were provided.		
Gumboro Fire Company, Station No. 79	Insufficient evidence was provided for 3 out of 10 tested payment transactions.	No evidence was provided for 3 out of 10 tested credit card transactions.	
Indian River Volunteer Fire Company,		NONE	
Laurel Fire Department, Station No. 81	No evidence of formal, written policies and procedures were provided.		
Lewes Fire Department, Station No. 82	Check numbers did not match for 3 out of 10 tested payment transactions.		
Memorial Volunteer Fire Company,		NONE	
Mid-Sussex Rescue Squad	1 out of 10 tested payment transactions lacked approval.	Minor variance noted in the months of July and December between the bank statement and monthly reconciliations.	No formal board policy was located for insurance coverage but insurance coverage was confirmed. No formal board policy was located for travel reimbursement but it was noted travel is extremely infrequent.
Millsboro Volunteer Fire Company, Station No. 83	No evidence was provided for 5 out of 10 tested credit card transactions.		
Millville Volunteer Fire Company, Station No. 84	2 out of 10 payment transactions did not have prior approval, however they were below \$500, which abides by company policy.		
Milton Volunteer Fire Company, Station No. 85*	Minor variances were found in all 3 months of ambulance billings that were selected.		
Rehoboth Beach Volunteer Fire Company, Station No. 86	No evidence was provided for 3 out of 10 tested payment transactions.	No evidence was provided for 4 out of 10 tested credit card transactions.	
Roxana Volunteer Fire Company,		NONE	
Seaford Volunteer Fire Department,		NONE	
Selbyville Volunteer Fire Company, Station No. 88	Insufficient evidence was provided by management to support the approved gross pay amount for the payroll testing on 3 out 5 tested employees.		

Each of the 23 interviewed Sussex fire/EMS companies' financial policies were discussed and examined when documentation was available. 22 of the 23 companies have formal written policies/procedures and the remaining 1 is verbal. Of the 22 written policies, there are a variety of formats including (but not limited to): constitution/bylaws, employee handbook/administrative policies, standard operating procedures, formal financial policy manuals, or a similar format. Many of the 22 written policies address some or most of the following 11 topics that were identified in Bid# 24PP-102: financial responsibilities, conflicts of interest, budget process, collective bargaining agreements, receipt of fund procedures, disbursement of funds procedures, check and credit card policy, compensation approvals, insurance coverage, bank accounts, travel and expense reimbursement procedures, asset recording and tracking, and ambulance insurance billing.

In FACETS discussions with the 1 company who does not have written policies, they did indicate they follow verbal or mutually understood financial policies such as ensuring proper supporting documentation accompanies purchases, minimum signers on checks, checkstock is secured, etc.

It is important to note any organization can draft a written policy and approve/publish it. The simple presence of a written policy is just a starting point, as it is routinely followed/enforced after appropriate training is provided.

FACETS completed its own review of the fire/EMS companies policies and procedures and found some discrepancies in the presence of certain topics when compared to the accountants' AUP review. This might be attributable to giving credit for written vs. verbal policies and/or documentation supplied may have been incomplete. The majority of fire/EMS companies have robust policies but some could benefit from adding a paragraph(s)/section(s) to address the County topics that FACETS deemed to be missing/incomplete.

## Sussex County Fire Service Financial Review and Analysis

## Policies and Procedures

[illegible]



FACETS encourages Sussex County fire/EMS companies with verbal policies to document them in a written format. FACETS encourages all companies to create an acknowledgement page that requires a signature (similar to an employee manual/handbook) if one does not already exist. This acknowledgement page was present in all the employee handbooks, but not necessarily in all financial policies. When these policies are reviewed/revised (once a year at a minimum is recommended), members should review and re-sign signifying they pledge to adhere.

At a minimum, fire/EMS companies in Sussex should strive to have policies and procedures in the following topic areas:

- Financial responsibilities/roles
- Procurement (competitive bidding, purchase orders, etc.)
- Conflicts of interest; ethics
- Budgeting (process, approvals, etc.)
- Collective bargaining agreements
- Revenue and collections
  - Receipt of fund procedures
  - Cash management
- Disbursement of funds procedures
- Check, ACH, and credit card policy
- Compensation approvals
- Insurance coverage
- Risk management
- Debt management (with consideration for a maximum percentage)
- Investments
- Bank accounts and fund balance(s) (with consideration for a minimum percentage or flat dollar amount)
- Travel and expense reimbursement procedures
- Capital asset recording and tracking (depreciation, maintenance, useful life, etc.)
- Ambulance insurance billing
- Accounting and financial reporting; annual audit
- Policy review; revision history

## **Fire/EMS Company Revenue and Expenditures**

Over the past few decades, operational costs for fire-EMS departments nationwide have increased substantially, even as the availability and amount of volunteer support and fundraising revenues have declined.

### **Revenue**

Income to the 24 volunteer fire-EMS companies in Sussex is derived from a variety of sources. This includes, but is not limited to:

### **Federal, State of Delaware, County & Municipal Funding**

- Grant in Aid
- Insurance Fund
- One-time state grants
- Moving violation fees
- County grants to fire/ambulance companies
- Building permit fees
- Impact fees
- One-time CARES Act/CRF/HHS/ARPA Funds
- One-time PPP loans
- Federal grants
- Town/city contributions/allocations
- Out-of-state county contributions (Maryland)
- In-kind support (e.g. utilities, trash, rent and other services)
- Other funding

These are detailed in the next section entitled “Federal, State, County, and Municipal Funding”.

### **Fire/EMS Company Funding Sources**

- EMS & Rescue Billing to public and private insurance
- Fundraising
- Fund Drives
- Individual Donations
- Corporate Donations
- Hall Rentals
- Rental Income (fire/EMS company-owned properties)
- Interest and Dividends
- Proceeds from sale of properties, vehicles, and other equipment
- Federal, state, regional, and foundation grants
- Other funding

Some of these revenue sources are detailed later within this section.

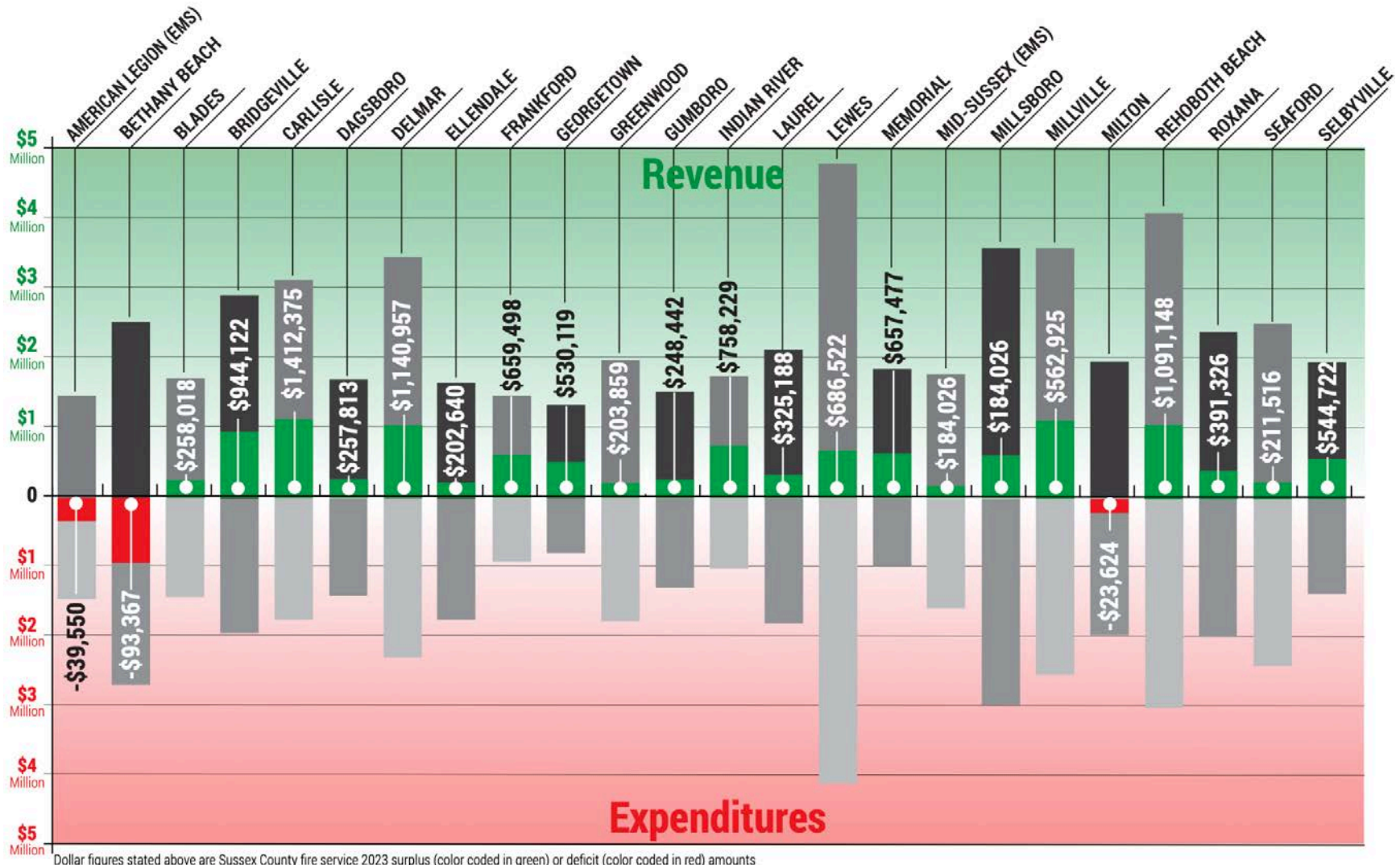
## **Expenditures**

The 24 volunteer fire/EMS companies in Sussex expend their revenue on a variety of different items/services including (but not limited to):

- Employee wages and benefits
- Employee pension costs
- Volunteer incentive programs and stipends
- Recruitment and retention program costs
- Utilities
- Facility rental costs
- Building maintenance and repairs
- Vehicle costs, including purchases and maintenance
- Fuel costs
- Supplies
- Training costs
- Food costs

# Sussex County 2023 Summary Revenue / Expenditures

Data source: Audited Financial Statements



As of 2023, the 24 Sussex fire/EMS companies/departments total revenues (all sources) were \$57,445,888 and total expenditures was \$45,241,285 for a collective positive fund balance (or surplus) of \$12,204,603. Therefore, the Fund Balance factor ratio (Operating revenue – operating expenditures = cash balance) / operating expenditures) of Sussex fire/EMS companies is 26.98%. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. For perspective, 1 month of expenditures for Sussex County companies was equal to 8%. Using cash balances from prior years to fund operating expenditures for subsequent budget years is not a sound financial management practice - the majority of Sussex companies are not doing this. Surpluses should be allocated as emergency operating reserve funds or set aside for capital purchases.

It is worth noting that major purchases such as ambulances and fire apparatus are not made each year so some of the surplus funds noted above are placed in sinking accounts that accumulate funding over a period of years in anticipation of infrequent but very costly purchases. With a Fund Balance ratio of 26.98%, some Sussex companies might benefit from reinvesting more into capital purchases.

The Operating Position (General fund operating expenditures / General fund operating revenue) of Sussex fire/EMS companies is 0.7875. A number less than 1.0 means the fire/EMS company/department's current revenues exceeded its expenditures resulting in an operating surplus. A number more than 1.0 means the fire/EMS company/department operated during the year at a deficit with its current expenses exceeding its revenues. A result of 1.0 is a break even scenario. Overall, the 24 fire/EMS companies' abilities to balance their budgets annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills are good.

Therefore, according to these two factors that use actual revenue and expenditures in their calculations, Sussex fire/EMS companies overall are in good financial health. However, Fund Balance and Operating Position are only 2 of the 13 factors evaluated in this study. Two other factors are Revenue Per Call and Expenditures Per Call. These factors show how a fire/EMS company's revenues are affected by changes in call volume and reveal the effect of adding/deleting/changing service levels.

In FACETS' discussions with the 23 companies, mutual aid was estimated to be anywhere from 10% to 30% of total call volume. Carlisle understandably gives more mutual aid because the company resides in both Sussex and Kent County. Mutual aid is not being separated out from in-district response.

# Sussex County Fire Service Financial Review and Analysis

## Revenue Per Call

<u>Volunteer Fire Department/EMS Agency</u>	<u>County</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>19-'23 Rate of Change</u>	<u>AVG</u>
American Legion Georgetown EMS, Station No. 93	Sussex	\$426.26	\$406.76	\$482.85	\$392.72	\$362.18	-15.03%	\$414.15
Bethany Beach Fire Company, Station No. 70	Sussex	\$1,295.95	\$1,358.88	\$2,773.38	\$1,741.40	\$1,601.62	23.59%	\$1,754.24
Blades Volunteer Fire Company, Station No. 71	Sussex	\$887.26	\$801.42	\$1,035.18	\$653.41	\$918.84	3.56%	\$859.22
Bridgeville Volunteer Fire Company, Station 72	Sussex	\$1,331.69	\$1,333.32	\$1,250.30	\$205.71	\$1,492.98	12.11%	\$1,122.80
Carlisle Fire Company, Station No. 42 (Mutual Aid)	Sussex/Kent	\$436.75	\$421.54	\$744.41	\$196.78	\$567.08	29.84%	\$473.31
Dagsboro Fire Company, Station No. 73	Sussex	\$1,888.95	\$1,984.40	\$1,659.32	\$1,919.05	\$2,255.18	19.39%	\$1,941.38
Delmar Volunteer Fire Company, Station No. 74	Sussex	\$919.84	\$939.99	\$1,078.24	\$755.01	\$1,161.50	26.27%	\$970.92
Ellendale Volunteer Fire Company, Station No. 75	Sussex	\$781.30	\$882.94	\$833.68	\$748.38	\$879.39	12.55%	\$825.14
Frankford Volunteer Fire Company, Station No. 76	Sussex	\$1,649.30	\$1,610.82	\$1,386.48	\$1,848.07	\$2,297.16	39.28%	\$1,758.37
Georgetown Volunteer Fire Company, Station No. 77	Sussex	\$1,782.37	\$1,671.22	\$1,436.25	\$1,543.15	\$1,868.42	4.83%	\$1,660.28
Greenwood Fire Company, No.1, Station No. 78	Sussex	\$1,887.34	\$1,410.45	\$1,772.95	\$1,241.37	\$1,606.08	-14.90%	\$1,583.64
Gumboro Fire Company, Station No. 79	Sussex	\$2,371.17	\$1,896.53	\$1,927.03	\$2,909.73	\$2,539.28	7.09%	\$2,328.75
Indian River Volunteer Fire Company, Station No. 80	Sussex	\$3,088.37	\$2,347.46	\$2,830.00	\$2,837.72	\$3,731.81	20.83%	\$2,967.07
Laurel Fire Department, Station No. 81	Sussex	\$693.16	\$632.45	\$602.26	\$591.08	\$712.24	2.75%	\$646.24
Lewes Fire Department, Station No. 82	Sussex	\$745.56	\$676.69	\$584.71	\$556.60	\$687.92	-7.73%	\$650.30
Memorial Volunteer Fire Company, Station No. 89	Sussex	\$710.99	\$688.29	\$709.40	\$632.80	\$676.27	-4.88%	\$683.55
Mid-Sussex Rescue Squad, Station No. 91	Sussex	\$388.22	\$468.57	\$403.92	\$432.68	\$460.41	18.59%	\$430.76
Millsboro Volunteer Fire Company, Station No. 83	Sussex	\$1,112.79	\$953.77	\$1,150.99	\$739.22	\$780.28	-29.88%	\$947.41
Millville Volunteer Fire Company, Station No. 84	Sussex	\$865.84	\$949.66	\$955.55	\$1,133.88	\$1,083.73	25.17%	\$997.73
Milton Volunteer Fire Company, Station No. 85	Sussex	\$1,112.79	\$953.77	\$1,150.99	\$739.22	\$780.28	-29.88%	\$947.41
Rehoboth Beach Volunteer Fire Company, Station No. 86	Sussex	\$812.24	\$792.82	\$662.12	\$874.51	\$941.92	15.97%	\$816.72
Roxana Volunteer Fire Company, Station No. 90	Sussex	\$1,101.77	\$1,148.99	\$1,024.81	\$1,245.32	\$1,231.95	11.82%	\$1,150.57
Seaford Volunteer Fire Department, Station No. 87	Sussex	\$874.20	\$513.56	\$416.68	\$423.60	\$483.04	-44.74%	\$542.21
Selbyville Volunteer Fire Company, Station No. 88	Sussex	\$1,696.70	\$1,635.86	\$1,941.74	\$1,707.86	\$2,069.76	21.99%	\$1,810.38

As shown above, 7 out of 24 companies show a decline in revenue per call. Average revenue per call ranges from \$414.15 to \$2,967.07 per call (American Legion at 3,337 avg. calls to Indian River at 464 avg. calls respectively).



# Sussex County Fire Service Financial Review and Analysis

## Expenditures Per Call

Volunteer Fire Department/EMS Agency	County	2019	2020	2021	2022	2023	19-'23 Rate of Change	AVG
American Legion Georgetown EMS, Station No. 93	Sussex	\$364.52	\$413.94	\$440.15	\$395.34	\$371.98	2.05%	\$397.19
Bethany Beach Fire Company, Station No. 70	Sussex	\$1,153.30	\$1,442.96	\$1,393.97	\$1,556.66	\$1,367.71	18.59%	\$1,382.92
Blades Volunteer Fire Company, Station No. 71	Sussex	\$731.21	\$741.81	\$707.56	\$725.83	\$780.05	6.68%	\$737.29
Bridgeville Volunteer Fire Company, Station 72	Sussex	\$540.53	\$633.50	\$732.59	\$1,347.81	\$1,007.32	86.36%	\$852.35
Carlisle Fire Company, Station No. 42 (Mutual Aid)	Sussex/Kent	\$242.65	\$259.78	\$300.63	\$317.79	\$313.88	29.35%	\$286.95
Dagsboro Fire Company, Station No. 73	Sussex	\$1,902.61	\$1,535.09	\$1,469.10	\$1,570.82	\$1,912.34	0.51%	\$1,677.99
Delmar Volunteer Fire Company, Station No. 74	Sussex	\$752.66	\$969.17	\$737.16	\$845.23	\$776.95	3.23%	\$816.23
Ellendale Volunteer Fire Company, Station No. 75	Sussex	\$622.65	\$695.25	\$645.36	\$657.23	\$778.88	25.09%	\$679.87
Frankford Volunteer Fire Company, Station No. 76	Sussex	\$1,364.29	\$1,232.54	\$1,064.16	\$1,160.19	\$1,331.57	-2.40%	\$1,230.55
Georgetown Volunteer Fire Company, Station No. 77	Sussex	\$1,069.39	\$908.68	\$1,021.05	\$1,019.96	\$1,142.23	6.81%	\$1,032.26
Greenwood Fire Company, No.1, Station No. 78	Sussex	\$1,322.46	\$1,269.68	\$1,355.87	\$1,176.17	\$1,439.80	8.87%	\$1,312.80
Gumboro Fire Company, Station No. 79	Sussex	\$2,150.66	\$1,796.39	\$1,839.60	\$2,032.78	\$2,128.17	-1.05%	\$1,989.52
Indian River Volunteer Fire Company, Station No. 80	Sussex	\$2,110.47	\$1,770.61	\$1,724.46	\$1,727.69	\$2,125.39	0.71%	\$1,891.73
Laurel Fire Department, Station No. 81	Sussex	\$674.79	\$617.35	\$513.71	\$540.77	\$603.41	-10.58%	\$590.00
Lewes Fire Department, Station No. 82	Sussex	\$559.74	\$561.68	\$482.56	\$515.05	\$589.66	5.34%	\$541.74
Memorial Volunteer Fire Company, Station No. 89	Sussex	\$504.41	\$523.34	\$523.77	\$529.70	\$562.89	11.59%	\$528.82
Mid-Sussex Rescue Squad, Station No. 91	Sussex	\$415.64	\$420.31	\$340.74	\$408.85	\$412.11	-0.85%	\$399.53
Millsboro Volunteer Fire Company, Station No. 83	Sussex	\$504.41	\$523.34	\$523.77	\$529.70	\$562.89	11.59%	\$528.82
Millville Volunteer Fire Company, Station No. 84	Sussex	\$640.30	\$756.87	\$728.78	\$732.48	\$766.80	19.76%	\$725.04
Milton Volunteer Fire Company, Station No. 85	Sussex	\$661.68	\$653.05	\$642.21	\$735.72	\$791.36	19.60%	\$696.80
Rehoboth Beach Volunteer Fire Company, Station No. 86	Sussex	\$601.93	\$720.88	\$569.45	\$671.97	\$696.28	15.67%	\$652.10
Roxana Volunteer Fire Company, Station No. 90	Sussex	\$1,067.27	\$1,082.36	\$870.84	\$940.82	\$1,028.45	-3.64%	\$997.95
Seaford Volunteer Fire Department, Station No. 87	Sussex	\$747.47	\$430.23	\$389.16	\$391.67	\$443.73	-40.64%	\$480.45
Selbyville Volunteer Fire Company, Station No. 88	Sussex	\$1,270.82	\$1,430.16	\$1,501.73	\$1,438.10	\$1,477.04	16.23%	\$1,423.57

As shown above, 6 out of 24 companies show a decline in expenditures per call. Average expenditures per call ranges from \$286.95 to \$1,989.52 per call (Carlisle at 5,396 avg. calls to Gumboro at 542 avg. calls respectively). It is important to note that out of these 7 companies, only 2 of them are also showing a decline in revenue.

# Sussex County Fire Service Financial Review and Analysis

## Net Per Call

<u>Volunteer Fire Department/EMS Agency</u>	<u>County</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>AVG</u>
American Legion Georgetown EMS, Station No. 93	Sussex	\$61.74	-\$7.18	\$42.70	-\$2.62	-\$9.80	\$16.97
Bethany Beach Fire Company, Station No. 70	Sussex	\$142.65	-\$84.08	\$1,379.41	\$184.74	\$233.90	\$371.32
Blades Volunteer Fire Company, Station No. 71	Sussex	\$156.04	\$59.61	\$327.62	-\$72.43	\$138.79	\$121.93
Bridgeville Volunteer Fire Company, Station 72	Sussex	\$791.16	\$699.82	\$517.71	-\$1,142.11	\$485.66	\$270.45
Carlisle Fire Company, Station No. 42 (Mutual Aid)	Sussex/Kent	\$194.10	\$161.76	\$443.78	-\$121.01	\$253.20	\$186.37
Dagsboro Fire Company, Station No. 73	Sussex	-\$13.66	\$449.31	\$190.22	\$348.23	\$342.84	\$263.39
Delmar Volunteer Fire Company, Station No. 74	Sussex	\$167.18	-\$29.18	\$341.08	-\$90.21	\$384.55	\$154.68
Ellendale Volunteer Fire Company, Station No. 75	Sussex	\$158.66	\$187.69	\$188.32	\$91.16	\$100.52	\$145.27
Frankford Volunteer Fire Company, Station No. 76	Sussex	\$285.01	\$378.28	\$322.31	\$687.88	\$965.59	\$527.82
Georgetown Volunteer Fire Company, Station No. 77	Sussex	\$712.98	\$762.54	\$415.20	\$523.19	\$726.19	\$628.02
Greenwood Fire Company, No.1, Station No. 78	Sussex	\$564.88	\$140.77	\$417.08	\$65.20	\$166.28	\$270.84
Gumboro Fire Company, Station No. 79	Sussex	\$220.51	\$100.14	\$87.43	\$876.95	\$411.11	\$368.91
Indian River Volunteer Fire Company, Station No. 80	Sussex	\$977.90	\$576.85	\$1,105.54	\$1,110.03	\$1,606.42	\$1,075.35
Laurel Fire Department, Station No. 81	Sussex	\$18.37	\$15.10	\$88.55	\$50.31	\$108.83	\$56.23
Lewes Fire Department, Station No. 82	Sussex	\$185.82	\$115.00	\$102.15	\$41.55	\$98.26	\$108.56
Memorial Volunteer Fire Company, Station No. 89	Sussex	\$206.57	\$164.95	\$185.63	\$103.10	\$113.39	\$154.73
Mid-Sussex Rescue Squad, Station No. 91	Sussex	-\$27.41	\$48.25	\$63.18	\$23.83	\$48.30	\$31.23
Millsboro Volunteer Fire Company, Station No. 83	Sussex	\$608.38	\$430.43	\$627.22	\$209.53	\$217.40	\$418.59
Millville Volunteer Fire Company, Station No. 84	Sussex	\$225.54	\$192.78	\$226.77	\$401.40	\$316.93	\$272.69
Milton Volunteer Fire Company, Station No. 85	Sussex	\$451.11	\$300.72	\$508.78	\$3.51	-\$11.07	\$250.61
Rehoboth Beach Volunteer Fire Company, Station No. 86	Sussex	\$210.31	\$71.94	\$92.66	\$202.54	\$245.64	\$164.62
Roxana Volunteer Fire Company, Station No. 90	Sussex	\$34.49	\$66.63	\$153.97	\$304.49	\$203.50	\$152.62
Seaford Volunteer Fire Department, Station No. 87	Sussex	\$126.73	\$83.33	\$27.52	\$31.93	\$39.32	\$61.76
Selbyville Volunteer Fire Company, Station No. 88	Sussex	\$425.87	\$205.70	\$440.01	\$269.75	\$592.71	\$386.81

From a per call basis, on average over the five year period, none of the 24 companies are running a deficit but 4 are very close.



## **Ambulance Billing (EMS) & Rescue Billing Revenue**

Of the 24 Sussex County fire and EMS organizations, 2 are strictly EMS agencies: American Legion and Mid-Sussex. Mid-Sussex elected not to participate in this study. Of the remaining 22 fire service organizations, 20 provide BLS EMS services and all outsource the billing for those services to third-party providers. Indian River and Georgetown do not provide BLS EMS services. In total, the 21 fire-EMS companies examined currently use a total of 7 different ambulance billing providers. FACETS discovered that 6 out of the 20 fire-EMS companies/departments use the same provider. Most fire/EMS companies/departments do not have a set contract term. Typically they must renew annually or every three years. The majority of contracts are either 3-year terms or renewed in perpetuity.

Four fire companies currently pursue rescue billing for motor vehicle accidents, but all indicate there is a very small annual return (less than \$10k) and it is not necessarily worth the effort. Of the 20 fire-EMS companies, 3 use an independent company to perform collections; this can be the same firm used for ambulance and/or rescue billing, but often it is a different firm.

FACETS discovered the majority of billing companies send between 2 and 3 bills: the first bill goes to the insurance company and the balance bill goes to the patient. See the following analysis of Sussex ambulance billing contracts

## Sussex County Fire Service Financial Review and Analysis

### Ambulance Contract Summary

Department/Company	Billing Provider	Contract Start Date	Term	Billing Process	Subscription Prog	Subscription Details	Bad Debt	No of Bills Sent	Rescue Billing (Y/N)
American Legion Georgetown EMS, Station No. 93	Ambulance Billing Service	2010?	Auto Renew	Two bills sent (insurance first, then patient). No collections pursued after two billing attempts.	Yes?	Recommended: \$150 residential, \$250 commercial. They accept any amount and count contributors as members.	18.93%	2	No
Bethany Beach Fire Company, Station No. 79	Specin	2/1/23	3 year	Two bills sent. Hard collections after 120 days (was previously 90 days). Collection rate ~34-45%.	Yes	\$60 per year (8,700 of 10,000 homes participate).		2	Yes
Blades Volunteer Fire Company, Station No. 71	Ambulance Billing Service	6/1/24		Been with them for 15 years					
Bridgeville Volunteer Fire Company, Station 72	Ambulance Billing Service	6/1/24	Annual	They bill insurance companies first. They write off the balance for subscribers. Billing auto insurance companies is lucrative.	Yes	\$75 per household		2	
Carlisle Fire Company, Station No. 42 (Mutual Aid)**	AdvantEdge		Multi-year	Five attempts made, then written off. Estimated collection rate: 60%.	Yes	\$75 per household.		5	No
Dagsboro Fire Company, Station No. 73	Arete	01/01/2018		Bills insurance first, then balance bills the patient. Three bills sent before further action. Open balance >180 days will be sent to credit reporting / collection agency.				3	No
Delmar Volunteer Fire Company, Station No. 74	Medical Claim Aid			Bay Area Receivables handles collection	Yes	\$65 per household		3	No
Ellendale Volunteer Fire Company, Station No. 75	Ambulance Billing Service		Multi-year		No	Discontinued due to disputes	ABS handles collections 13.48%		No
Frankford Volunteer Fire Company, Station No. 76	American Legion			One bill sent to insurance, one to the patient. Stops billing after that. No collections, no rescue billing. Donors are not balance billed			11.99%	1	No
Greenwood Fire Company, No.1, Station No. 78	Emtech	2021	Annual - Auto Renew	No collections 3 Bills BD- GVFC looks at it after 12 months		\$50 per household.		3	No
Gumboro Fire Company, Station No. 79	Arete	8/18/2018	5 year - Auto Renew	Two to three attempts to collect. Bad debt must be approved before being written off. No collections pursued.	Yes	\$50 per household.		3	Yes
Laurel Fire Department, Station No. 81	Ambulance Billing Service	6/1/2024	Annual - Auto Renew						
Lewes Fire Department, Station No. 82	Specin (previously DMMS)	3/1/2023	3 years	Two bills sent (soft billing). Collections subcontracted (50% recovery rate). 2023 collection rate: 55%.	Yes	\$75 per household, raising \$700K annually.		2	
Memorial Volunteer Fire Company, Station No. 89	Arete		5 years	Bills insurance first, then balance bills the patient. Three bills sent before further action.				3	
Millsboro Volunteer Fire Company, Station No. 83	Ambulance Billing Service			Bill patients at least 2. Commercial 3. In House collections Do not differentiate b/t In/Out of State Do not charge Fire/Rescue separately % Rate of Return 44%	Yes	\$75		3	No
Millville Volunteer Fire Company, Station No. 84	Emtech (previously DMMS)			One bill to insurance + three statements to patients. Non-subscribers sent to collections. Rescue billing max: \$500 per call. Two bills are sent.	Yes	\$75 per household	review it and then agree to write it off	4	Yes
Milton Volunteer Fire Company, Station No. 85	Ambulance Billing Service	6/1/2024	Annual - autorenew	No collections are pursued. No rescue billing.	Yes	\$40 minimum.		2	No
Rehoboth Beach Volunteer Fire Company, Station No. 86	Kirk & Associates			Insurance billed first, three billing cycles before further action. No collections for in-district residents; out-of-district residents sent to collections. 4 invoices and 1 call Only do collections outside zipcode	Yes	\$100 minimum contribution.	Written off without requiring a vote.	4	
Roxana Volunteer Fire Company, Station No. 90	Emtech (previously DMMS)			Emtech outsources to a sub	Yes	\$50		4	Yes
Seaford Volunteer Fire Department, Station No. 87	Emtech (previously DMMS)	3/1/2021	3 year, then one year auto renew		Yes				
Selbyville Volunteer Fire Company, Station No. 88	Emtech (previously DMMS)	11/1/2024	3 year, then one year auto renew	Three bills to patient.	Yes	\$75 per household (only 10% participation)	Bad debt written off	2	No

The rates charged by the ambulance billing providers range from 5 - 8% across the 21 contracts examined corresponding to a 7% average. FACETS collected 2019-2023 EMS accounts receivable summary reports to garner the 5-year average collection rate. The average net collection rate across all 21 fire/EMS companies/departments from 2019 to 2023 was 61.56%.

**Sussex Ambulance Net Collection Rates '19-'23** (contractual adjustments removed)

Volunteer Fire Company/EMS Agency	2019	2020	2021	2022	2023	AVG
American Legion Georgetown EMS, Station No. 93	N/A	N/A	N/A	N/A	65.62%	65.62%
Bethany Beach Fire Company, Station No. 70	N/A	N/A	N/A	N/A	53.63%	53.63%
Blades Volunteer Fire Company, Station No. 71	N/A	N/A	N/A	N/A	63.43%	63.43%
Bridgeville Volunteer Fire Company, Station 72	61.52%	47.04%	64.52%	79.63%	65.82%	63.71%
Carlisle Fire Company, Station No. 42 (Mutual Aid)**	45.92%	44.95%	43.83%	31.96%	69.44%	47.22%
Dagsboro Fire Company, Station No. 73	N/A	N/A	N/A	N/A	N/A	N/A
Delmar Volunteer Fire Company, Station No. 74	75.59%	75.89%	76.74%	83.94%	82.97%	79.03%
Ellendale Volunteer Fire Company, Station No. 75	78.43%	58.12%	63.52%	67.15%	62.67%	65.98%
Frankford Volunteer Fire Company, Station No. 76	65.44%	66.43%	65.89%	77.59%	N/A	68.84%
Greenwood Fire Company, No.1, Station No. 78	N/A	N/A	27.86%	50.01%	41%	39.73%
Gumboro Fire Company, Station No. 79	62.36%	73.60%	63.95%	64.32%	54.91%	63.83%
Laurel Fire Department, Station No. 81	70.88%	60.91%	57.90%	67.27%	N/A	64.24%
Lewes Fire Department, Station No. 82	N/A	N/A	N/A	N/A	55.49%	55.49%
Memorial Volunteer Fire Company, Station No. 89	47.64%	47.64%	40.34%	63.28%	43.79%	48.54%
Millsboro Volunteer Fire Company, Station No. 83	74.25%	80.68%	73.59%	65.36%	72.02%	73.18%
Millville Volunteer Fire Company, Station No. 84	N/A	N/A	N/A	76.64%	78.80%	77.72%
Milton Volunteer Fire Company, Station No. 85	N/A	N/A	N/A	N/A	N/A	N/A
Rehoboth Beach Volunteer Fire Company, Station No.	N/A	43.84%	55.41%	75.48%	97.86%	68.15%
Roxana Volunteer Fire Company, Station No. 90*	46.63%	67.40%	56.01%	86.36%	82.80%	67.84%
Seaford Volunteer Fire Department, Station No. 87*	N/A	N/A	31.38%	60.54%	58.97%	50.30%
Selbyville Volunteer Fire Company, Station No. 88*	N/A	60.92%	44.99%	59.08%	48.14%	53.28%
					<b>AVG Sussex Rate</b>	<b>61.56%</b>

**Notes:**

Indian River and Georgetown Fire Companies do NOT provide EMS services. They are therefore excluded from the list above.

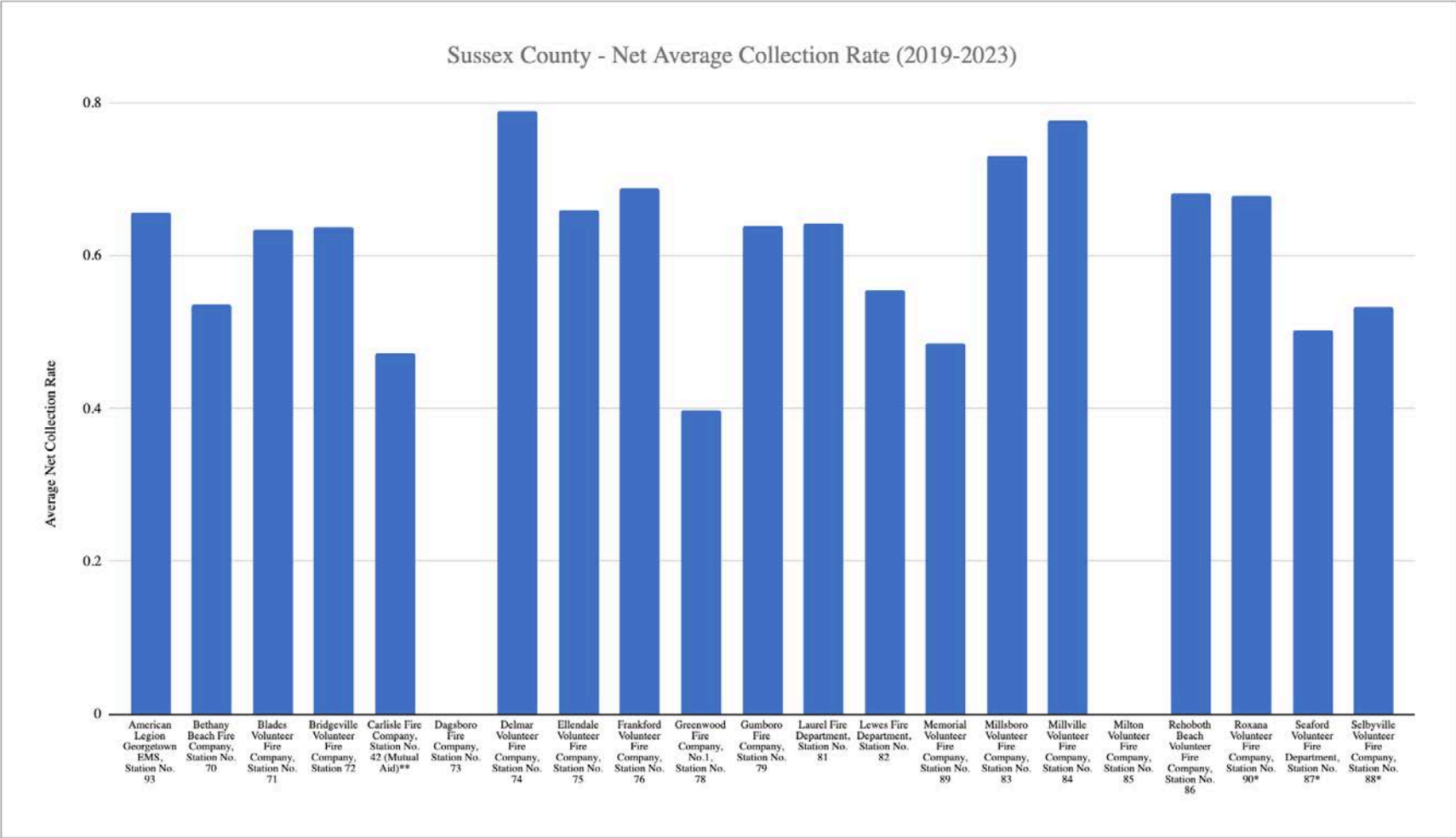
Mid-Sussex did not participate in the study and is therefore excluded from the list above.

\*Company did not have a complete 12 months in one of the years. Rate was calculated off months supplied.

\*\*Company did not have contractual adjustments available. Gross collection rate stated.

*Net collection rate is calculated as follows: Total Payments / (Total Charges - Contractual Adjustments).* In ambulance billing, contractual adjustments represent the difference between the amount an ambulance service bills for a service and the amount it is contractually obligated to accept from insurance companies or other payers. Bad debt is often a component of ambulance billing/collections reports. However, every third party billing company defines it differently and waiting periods vary. Across the 21 companies, bad debt ranged from \$300 to \$150,000 annually. Therefore, FACETS elected to not deduct bad debt from the total charges. Many different factors can affect a collection rate: ambulance billing company performance, insurance company payments, the patient's ability to pay, economic climate of the district, etc. The percentage that the fire company or EMS agency pays the third party billing company is billed at the end of the month and is not deducted from the figures above.

Sussex County Fire Service Financial Review and Analysis



## Donations/Fund Drives/Subscriptions

The 24 Sussex fire/EMS companies/departments receive individual donations as well as donations via organized fund drives. All companies outsource the fund drive services to a third party vendor who performs the printing and mailing. The companies supply the addresses and the information/design of the mailing. Some companies do separate mailings for fire versus EMS fund drives while some perform one mailing for both service types. Some companies perform one mailing per year while others perform two (and therefore four total if separated by service type). The cost of the vendor performing the fund drive mailing is not netted out of the gross revenue recorded. In 2023, the 24 Sussex fire/EMS companies/departments received approximately \$6,305,902 in donations and fund drives/subscriptions.

## Grants

About 11 of the 24 Sussex fire/EMS companies/departments submitted competitive grant applications to the federal/state government and/or private foundations for funding from 2019 to 2023. Approximately 3 of the 24 companies hired an independent grant writer, 7 kept these services solely in-house, and 1 company did a combination of both. See a detailed chart below.

**Competitive Grants**

Volunteer Fire Company/EMS Agency	2019-2023		Method
	Sought	Awarded	
American Legion Georgetown EMS, Station No. 93	Yes	Yes	In-House
Bethany Beach Fire Company, Station No. 70	Yes	Yes	Combination
Blades Volunteer Fire Company, Station No. 71	No	No	Not Applicable
Bridgeville Volunteer Fire Company, Station 72	Yes	Yes	In-House
Carlisle Fire Company, Station No. 42 (Mutual Aid)	Yes	Yes	In-House
Dagsboro Fire Company, Station No. 73*	No	No	Not Applicable
Delmar Volunteer Fire Company, Station No. 74	No	No	Not Applicable
Ellendale Volunteer Fire Company, Station No. 75	No	No	Not Applicable
Frankford Volunteer Fire Company, Station No. 76	No	No	Not Applicable
Georgetown Volunteer Fire Company, Station No.	No	No	Not Applicable
Greenwood Fire Company, No.1, Station No. 78	No	No	Not Applicable
Gumboro Fire Company, Station No. 79	No	No	Not Applicable
Indian River Volunteer Fire Company, Station No.	Yes	Yes	Hired
Laurel Fire Department, Station No. 81	No	No	Not Applicable
Lewes Fire Department, Station No. 82	Yes	Yes	In-House
Memorial Volunteer Fire Company, Station No. 89	Yes	Yes	In-House
Millsboro Volunteer Fire Company, Station No. 83	No	No	Not Applicable
Millville Volunteer Fire Company, Station No. 84	Yes	Yes	Hired
Milton Volunteer Fire Company, Station No. 85	Yes	No	Hired
Rehoboth Beach Volunteer Fire Company, Station	Yes	No	In-House
Roxana Volunteer Fire Company, Station No. 90	No	No	Not Applicable
Seaford Volunteer Fire Department, Station No. 87	No	No	Not Applicable
Selbyville Volunteer Fire Company, Station No. 88	Yes	Yes	In-House

\*Dagsboro sought/received grants prior to 2019. When they did this, they used a combination of hired and in-house help.

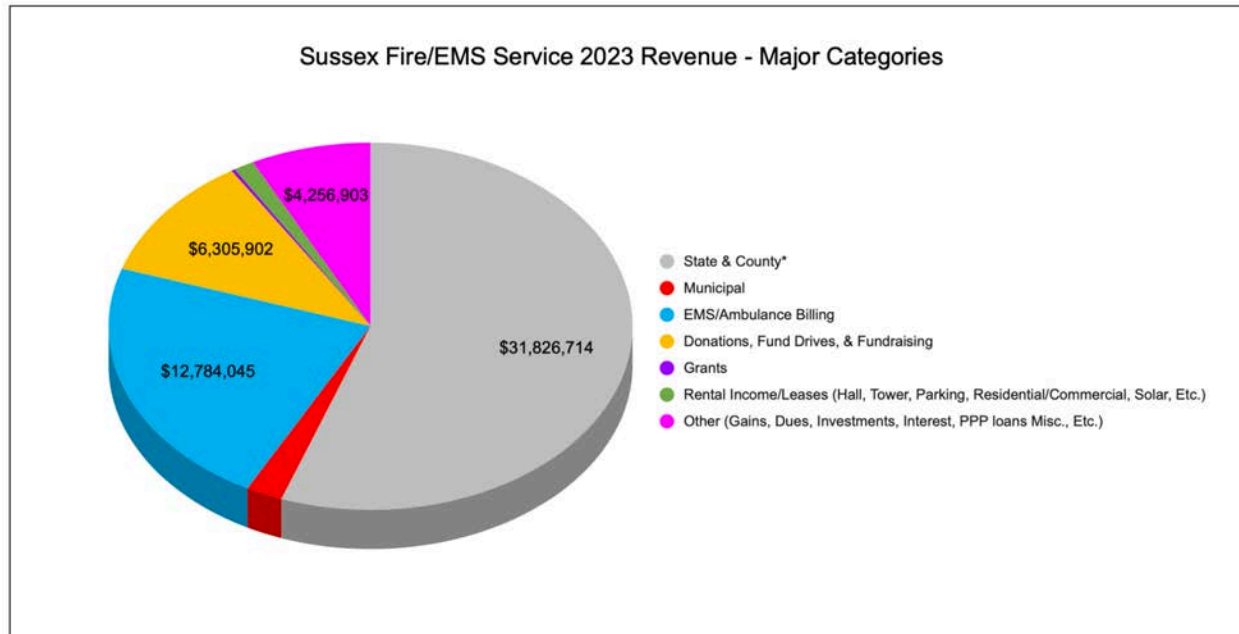
## Summary

A detailed breakdown of the major revenue sources is provided below:

Sussex Major Categories	2023 Revenue
State & County*	\$31,826,714
Municipal	\$1,295,419
EMS/Ambulance Billing	\$12,784,045
Donations, Fund Drives, & Fundraising	\$6,305,902
Grants	\$128,207
Rental Income/Leases (Hall, Tower, Parking, Residential/Commercial, Solar, Etc.)	\$727,837
Other (Gains, Dues, Investments, Interest, PPP loans Misc., Etc.)	\$4,256,903
<b>TOTAL</b>	<b>\$57,325,027</b>

*Please note the revenues above are gross figures.*

\*Financial statement formats are inconsistent across the fire/EMS companies - many do not break out County from State revenue. According to County records, the County provided approximately \$5,700,000 in FY2023, which represents 10% of the total funding.





## **Federal, State, County & Municipal Funding**

Some of the largest state and county sources of annually recurring revenue that are distributed to the volunteer fire/EMS companies are discussed in more detail below.

### **Red Light Camera Distributions**

The Electronic Red Light Safety Program (ERLSP) began operations on February 1, 2004. Senate Bill 262 legislated that 20 locations across the state could be equipped with approximately 32 cameras for the video enforcement of red light running violations. These locations included Dover, Newark, Seaford, Elsmere, and other unincorporated areas of the state. Senate Bill 155 in 2010 contained the authorizing language to keep the program going on an open-ended basis. 26 additional intersections across 10 locations received a total of 24 red light monitoring cameras. Under the program, fines are sent to the registered owner of the vehicle. The fine for a violation is \$137.50. This amount is calculated using three components: a base fine of \$75.00, a surcharge of \$37.50, a \$10.00 assessment for the Volunteer Ambulance Company Fund, and a \$15.00 assessment for the Fund to Combat Violent Crimes. Late charges can apply. During COVID-19, there were no significant threats to this red light camera funding.

The red light camera violation does not add points to a driver's license, but it does affect the offender's ability to get anything done with license renewals and/or registration renewals. Delaware counties do not receive an audit or accounting of the state's fund with this money. Therefore, they are unaware if there is a surplus in the account remaining after distributions to the counties.

### **Moving Violations Distributions**

Motor vehicle and traffic fines are established by statute. Speeding penalties are found in 24 Del. C. §4169(c). The general rules of the road penalty section is found at 24 Del. C. §4205. Similarly, the general penalty section for license offenses is found at 24 Del. C. §2757 and for registration violations at 24 Del. C. §2474. However, many violations carry a penalty specific to that offense. Payments made on fines goes to the State's General Fund. Fines are typically suspendable in whole or part at the discretion of the judge.

There are approximately 10 components to a moving violation fee. They include the base fine, court costs, Victims Compensation Fund fee, DELJIS Fund fee, Videophone Fund fee, Transportation Trust Fund Assessment fee, Court Security Fund fee, Ambulance Fund fee, and Fund to Combat Violent Crimes fee. Moving violation examples include speeding 9 miles per hour over the limit, speeding 15 miles per hour over the limit, and failure to obey stop signs with seat belt assessment. The fees (with all components listed above) can range from \$110.50 to \$129.50. The Ambulance Fund Fee is only a \$10.00 assessment is required under 11 Del. C. §4101(j), and is assessed for all Title 24 violations to include traffic and civil traffic. This Fund will be distributed to

volunteer ambulance companies to improve the funding of basic life support ambulance services.

These moving violation funds only go to fire companies providing EMS response - contractual EMS organizations are ineligible.

## **Insurance Distributions (commonly referred as a Premium Tax or a Fire Tax)**

According to the Delaware Insurance Code, Title 18, Chapter 7: Fees and Taxes, all insurance companies that sell insurance products to cover risks located in Delaware pay a 2% tax on the total premiums the company reports as written during the previous calendar year. After determining that all required companies have submitted filings, that what is reported is accurate, and that significant increases or decreases in premium can be justified, the Delaware Department of Insurance totals the reported portions of premiums allocable to each county and the City of Wilmington. The Department of Insurance then calculates the disbursement amounts that will be sent to fire departments throughout the State. These amounts are determined by first multiplying the total Fire Tax premiums for each county by 3¾%, as specified in 18 Del. C., §705(b), then dividing each county total by the number of registered fire departments within that county. The premium totals and calculated disbursement amounts are reported to the State Treasurer on April 1, to comply with 18 Del. C., §705(b). This insurance revenue is one of two sources that are divided equally amongst the fire/EMS companies.

Not every residential home in Delaware has fire insurance because there is no law that mandates it. The fire insurance money does not pass through the county - it goes directly from the State to the fire/EMS companies. It is unclear what would happen to the insurance revenue source if two fire/EMS companies merged.

The insurance distributions are done two times a year and in different amounts: 80% is distributed in May and 20% in October. In recent years, 1600 companies write property insurance policies while 900 write health insurance policies.

## **In-Kind Services**

In Sussex, none of the volunteer fire/EMS company properties are levied. Only if a fire/EMS company decides to purchase a property and put a completely different non-fire or EMS related use in the building would it be taxed.

As a result of FACETS interviews with the 23 Sussex companies, it was discovered that very few receive in-kind services from their municipality and/or local utility providers. A few examples of discussions with companies about in-kind services are as follows:

- Rehoboth Beach receives free water and sewer services for Station 1 only.
- American Legion Post #8 (Georgetown EMS) receives free water, sewer, and trash services.



- Dagsboro receives free water - this was negotiated as a part of the land sale (the Town placed the water tower on Dagsboro's property).
- Selbyville receives free water service for station
- Milton receives free water for line to apparatus bay only
- Blades receives free water service
- Memorial receives free cable TV service
- Millsboro receives free water and sewer services

It is important to note while these in-kind services are greatly appreciated by the companies and every little discount does help, these benefits are extremely small when compared to the magnitude of their annual expenses.

## **Impact & Building Permit Fees**

Delaware Code Title 29, Chapter 91, Section 9124 gives the County Government the authority to charge impact fees for services for which the County will bear increased costs of development. These are one-time fees that are not sustainable sources of revenue. Impact fee revenue is designed to be used by the fire/EMS company on their capital needs.

Sussex County also charges a fee for building permits. The fee is a percentage of all construction types (buildings, sheds, pools, decks, etc.) and the revenue can be used for whatever the fire/EMS company needs. Building permit fees can be synonymous with "fire/EMS company services fees". While this revenue source is more plentiful than impact fees, it is still entirely dependent on building activity which tends to slow during economic downturns and dries up when areas become built-out.

## **Delaware Volunteer Fire Service Revolving Loan Fund**

The Delaware Volunteer Fire Service Revolving Loan Fund was established to upgrade equipment and improve facilities that are essential to providing adequate fire, rescue, emergency medical, and technical emergency response-related services to Delaware communities. Loan funds are limited and are not available for equipment that has already been delivered or for the expansion of facilities including parking that has already been completed. For consideration, equipment and expansions must be deemed necessary to provide adequate fire, rescue, and emergency medical and technical emergency response services to the surrounding community by the Delaware Council on Volunteer Fire Service.

These loans are offered to fire/EMS companies at a fixed annual rate of 2.0%. The amount of each loan is limited. In 2022, for example, a new fire apparatus loan is limited to \$450,000, or 50% of the cost of the apparatus, whichever is lower, with a 10-year maximum term. New vehicles and apparatus have the highest priority for the program. The funds available for the program are limited and can vary from year to year.

Several Sussex County fire/EMS companies utilize this program and cite the below market (current market) interest rate as a benefit.

## **Federal Funding Distributions**

### **Coronavirus Relief Fund (CRF)/Coronavirus Aid, Relief, and Economic Security Act CARES**

The Provider Relief Fund (PRF) supported healthcare providers during the COVID-19 pandemic. Through the Coronavirus Aid, Relief, and Economic Security (CARES) Act; the Paycheck Protection Program and Health Care Enhancement Act (PPPCHEA); the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act; and the American Rescue Plan Act of 2021, the federal government allocated billions in payments to be distributed through the PRF. The State of Delaware did not distribute any portion of its CRF/CARES Act allocation directly to volunteer fire companies. Sussex County did not receive CRF or CARES funds to distribute to the 24 fire companies/EMS agencies.

### **American Rescue Plan Act (ARPA)**

Sussex County created an ARPA grant program where all non-profits (including fire/EMS companies) had to show they were financially harmed by COVID-19 to receive funds. Sussex Fire/EMS companies had to submit their IRS 990 tax returns for 2019 - 2021 and show (1) they had a revenue loss in 2020 and 2021 when compared to 2019 or (2) they had an increase in expenses in 2020 and 2021 when compared to 2019. Sussex County awarded up to \$40,000 per non-profit. One fire company applied, the Lewes Fire Department. It is important to note that CARES was a one-time federal distribution related to the COVID-19 pandemic that is not expected to occur in future years and therefore is not going to sustain operations.

While the above sources of federal funding absolutely assisted the Sussex fire/EMS companies, it was a one-time source of funding and is not sustainable.

## **Other Counties**

Delmar Fire company is the only fire company in Sussex County that receives funding from an out-of-state county—Wicomico County in Maryland.

## **Municipal**

Of the 24 Sussex fire/EMS companies, 11 receive funding from their respective town/city according to their financial statements. In 2023, total municipal funding across the County was \$1,295,419.

The towns/cities that provide funding to fire/EMS companies in Sussex County are as follows:

1. American Legion
2. Bethany Beach

3. Carlisle
4. Georgetown
5. Laurel
6. Lewes
7. Millsboro
8. Milton
9. Rehoboth Beach
10. Seaford
11. Selbyville

Delmar has received municipal contributions in prior years but an amount is not displayed for 2023 in their financial statements.

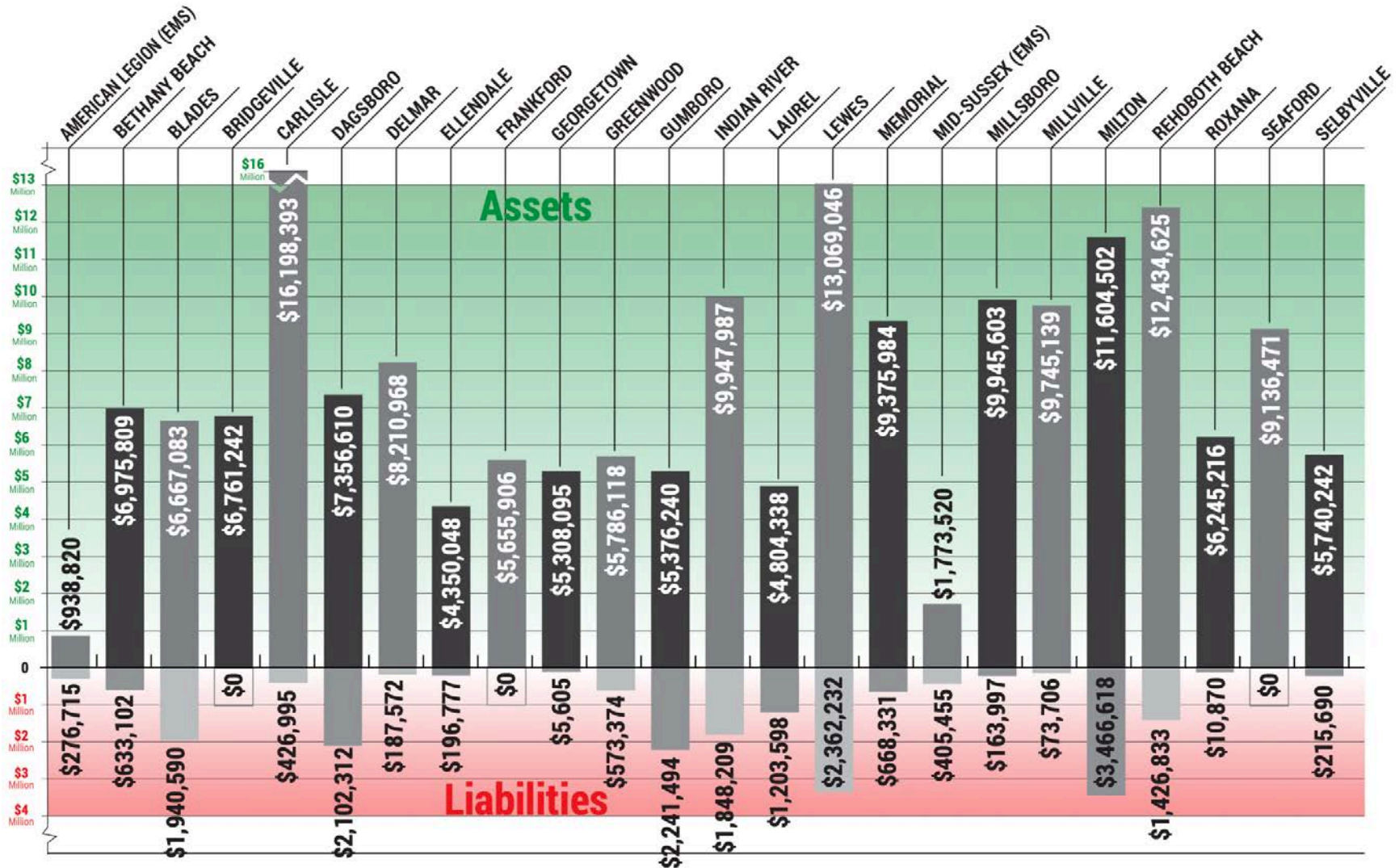
## **Fire/EMS Company Assets and Liabilities**

Sussex County fire/EMS companies' assets and liabilities are shown in the following chart:

# Sussex County 2023 Summary

## Assets / Liabilities

Dollar figures stated above are totals (long-term, short-term, and other)



## Assets

As of 2023, the 24 Sussex fire/EMS companies/departments total assets were valued at \$183,418,005 and total liabilities were \$20,429,895. Therefore, the solvency (Liabilities / Assets) of Sussex fire/EMS companies is 11.14%. Solvency is one of the 13 factors evaluated in this study and each company's solvency is discussed in more detail in the "Financial Health Narratives and Report Cards" section. Solvency examines how much of a fire/EMS company's assets are made of liabilities. A high liabilities to assets ratio can be negative; this indicates potential financial distress. This factor is a good indicator of financial health. Under .5 or 50% is better. Over 1.0 or 100% would indicate that liabilities exceed assets, which is not desirable. Therefore, with a 11.14% solvency, Sussex fire/EMS companies overall are in good financial health.

Sussex does not require a uniform format for annual financial statements and therefore, the categories of assets and liabilities that the accounting firms use for the 24 companies varies. Some accounting firms are selected by more than one fire/EMS company and therefore sometimes the format is consistent. For example, most accounting firms place investments in non-current assets but a couple either place them in current assets or the firm does not differentiate between current and non-current. This may have affected some of the formulas used for factors in this study. Some firms have an "Other Assets" category which had miscellaneous assets or investments included. Some accountants do not term "Property and Equipment" as Non-Current assets, however, that is how they were treated in this study.

Each accountant approaches capital assets and depreciation slightly differently. The majority of the firms carry property and equipment at-cost and any improvements that extend the useful life of an asset are capitalized. Depreciation is typically calculated using the straight-line method, however, there are some accountants who are incorporating the accelerated depreciation method in Sussex. In the Notes to the Financial Statements, accountants provide a summary of the useful life ranges for capital assets for each company typically by the type of asset. Some firms provide the types while others do not provide any detail. For example, Bethany Beach's accountant states a 5- to 39-year range for all types of capital assets while the accountant for Lewes in 2023 used 25-40 years for buildings, 15 years for boat and boat dock, 40 years for museums, 10-20 years for trucks and equipment, 10 years for computer equipment, and 40 years for parking lot improvements. Capitalization thresholds also differ from accountant to accountant and/or company to company - some are as low as \$2,500 while many are closer to \$5,000.

## Fleet

As a part of FACETS' exploration, each of the 23 interviewed Sussex fire/EMS company's fleets were examined. An inventory was collected from each company and a brief visual review was performed during the walkthrough of the station following the meeting. Each company in Sussex has a unique manner of naming/categorizing its fleet vehicles. A standard replacement cycle has not been adopted by Sussex County - each

company's fleet replacement cycle is slightly different - most attempt to follow National Fire Protection Association (NFPA) standards.

The seven busier companies on average ((Lewes (5,874), Seaford (4,467), Millsboro (4,394), Rehoboth Beach (4,102), Mid-Sussex (3,449), American Legion (3,324), and Millville (3,117) have higher volume and it therefore is rational for them to have shorter than average life cycles (i.e., 15-20 years for engines/pumpers/rescues (if applicable) and 5-7 years for ambulances, UTVs, utilities, and command). Whereas, many companies with lower call volumes plan to retain certain pieces in their fleet longer than what is typical. Frankford, for example, noted specific longer useful life schedules and/or transitions into reserves rather than disposal.

For normalization purposes, FACETS assigned the following categories so that the same useful life and current replacement cost could be assigned - chart provided below.

<b>Fleet Replacement Key</b>		
<b>Apparatus Type</b>	<b>Useful Life Years</b>	<b>Current (2024) Replacement Cost (new)</b>
Antique	N/A	N/A
Engine	20	\$1,200,000
Rescue	20	\$1,200,000
Ladder/Tower	20	\$2,400,000
Tanker	20	\$800,000
Ambulance	10	\$350,000
Command (fly car, other; sedan/van/etc.)	10	\$65,000
Utility (pick-up)/Cargo Truck	10	\$100,000
UTV/Other	15	\$30,000
Trailer (flatbed/enclosed/boat/other)	15	\$25,000
Boat - Large (mid-size/hard)) (with motor)	20	\$200,000
Boat - Small (soft/small) (with motor)	15	\$45,000

The 2024 quantities by fleet category for Sussex fire/EMS companies are provided in the following chart. Individual fleet charts will be provided in the company report cards section.

# Sussex County Fire Service Financial Review and Analysis

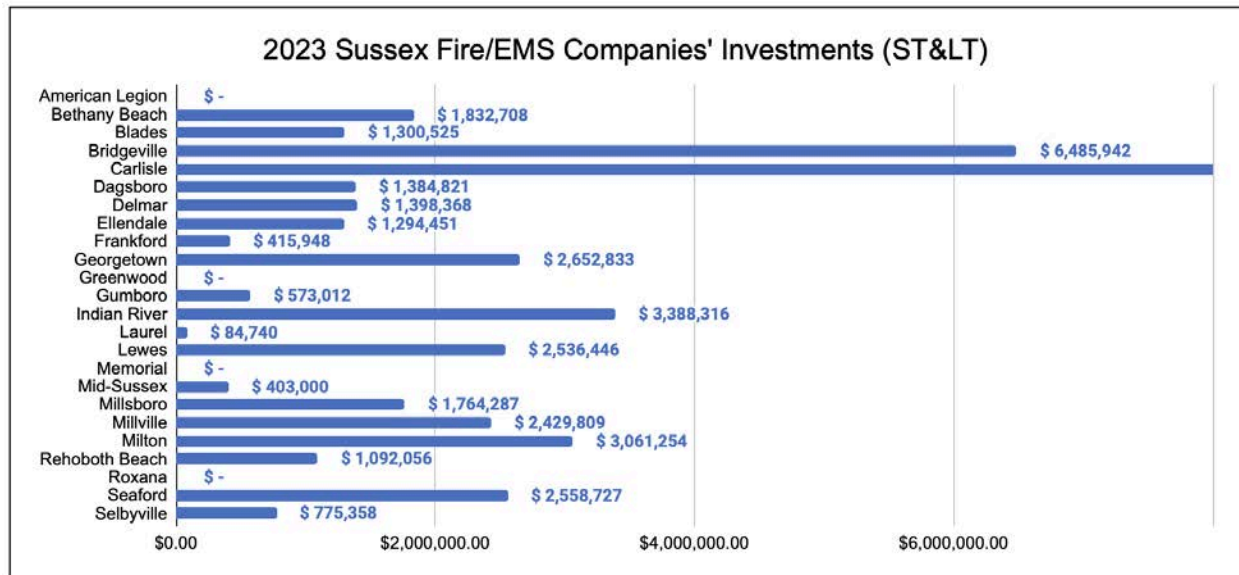
Volunteer Fire Company/ EMS Agency	County	Antique	Engine	Rescue	Ladder/ Tower	Tanker	Ambulance	Command	Utility	UTV/Other	Trailer	Boat - Large	Boat - Small	TOTAL
American Legion Georgetown EMS, Station No. 93	Sussex	0	0	0	0	0	4	0	0	1	0	0	0	5
Bethany Beach Fire Company, Station No. 70	Sussex	1	1	0	3	0	3	2	5	3	6	1	3	28
Blades Volunteer Fire Company, Station No. 71	Sussex	1	2	2	0	1	2	2	4	1	1	0	0	16
Bridgeville Volunteer Fire Company, Station 72	Sussex	1	2	0	1	4	2	2	5	2	3	0	0	22
Carlisle Fire Company, Station No. 42 (Mutual Aid)	Sussex/Kent	0	3	1	1	0	2	3	2	0	3	0	0	15
Dagsboro Fire Company, Station No. 73	Sussex	1	3	1	1	1	2	2	3	0	2	0	1	17
Delmar Volunteer Fire Company, Station No. 74	Sussex	0	3	1	2	1	3	3	3	2	0	0	0	18
Ellendale Volunteer Fire Company, Station No. 75	Sussex	1	4	2	1	1	3	3	5	1	0	0	0	21
Frankford Volunteer Fire Company, Station No. 76	Sussex	2	3	1	0	0	3	2	3	0	1	0	0	15
Georgetown Volunteer Fire Company, Station No. 77	Sussex	0	2	1	1	1	0	1	3	0	0	0	0	9
Greenwood Fire Company, No.1, Station No. 78	Sussex	0	3	0	1	1	2	1	5	0	0	0	0	13
Gumboro Fire Company, Station No. 79	Sussex	2	6	1	0	0	3	0	3	1	0	0	0	16
Indian River Volunteer Fire Company, Station No. 80	Sussex	1	2	2	1	1	0	4	4	2	0	1	1	19
Laurel Fire Department, Station No. 81	Sussex	1	5	0	1	0	3	1	4	2	1	0	1	19
Lewes Fire Department, Station No. 82	Sussex	0	6	0	1	1	5	2	6	0	0	1	1	23
Memorial Volunteer Fire Company, Station No. 89	Sussex	1	3	1	1	1	2	1	5	2	0	1	1	19
Millsboro Volunteer Fire Company, Station No. 83	Sussex	2	4	2	2	1	5	2	4	0	0	0	0	22
Millville Volunteer Fire Company, Station No. 84	Sussex	2	3	1	0	1	6	3	3	1	0	1	0	21
Milton Volunteer Fire Company, Station No. 85	Sussex	0	3	1	1	0	4	2	2	0	0	0	2	15
Rehoboth Beach Volunteer Fire Company, Station No. 86	Sussex	2	4	1	2	0	5	4	3	2	3	1	1	28
Roxana Volunteer Fire Company, Station No. 90	Sussex	1	4	1	2	1	4	2	4	1	2	0	1	23
Seaford Volunteer Fire Department, Station No. 87	Sussex	0	4	1	1	0	3	4	2	1	0	1	0	17
Selbyville Volunteer Fire Company, Station No. 88	Sussex	1	2	1	1	1	3	3	3	1	2	0	0	18
<b>TOTAL</b>		<b>20</b>	<b>72</b>	<b>21</b>	<b>24</b>	<b>17</b>	<b>69</b>	<b>49</b>	<b>81</b>	<b>23</b>	<b>24</b>	<b>7</b>	<b>12</b>	<b>419</b>

There are approximately 419 total vehicles across the 23 interviewed fire/EMS companies in Sussex. There is a margin of error - some fleet inventories supplied may have been incomplete - this is particularly likely with trailers. The 3 fire/EMS companies with the largest fleets (over 22 pieces) are as follows: Bethany Beach (28), Lewes (23), and Rehoboth Beach (28). With the average age of the 23 companies' fleets being 14 years old (or 2011), their annual operating budgets will most likely see continuous increases in maintenance costs as the fleet continues to age if replacements do not occur at suggested life cycles. Fleet is recorded as an asset on the financial statements, but one could also argue it is one of a fire/EMS company's biggest liabilities in the sense of cost to maintain, insure, replace, train, etc.



## Investments

Of the total 24 Sussex fire/EMS companies, 20 have investments (either short or long term). Of the 20, this ranged from \$84,470 (Laurel) to \$11,791,181 (Carlisle). Investment types include (but are not limited to): Certificates of Deposit (CDs), treasury bills, mutual funds, corporate bonds, marketable securities, trusts, endowments, non-current cash, etc. Sussex fire/EMS companies' investments totaled \$47,223,782 for 2023 according to their audited financial statements. Investments do not include cash (in either a checking or savings account).



*Includes CDs, treasury bills, mutual funds, corporate bonds, marketable securities, trusts, endowments, non-current cash, etc.  
Does NOT include cash in checking or savings accounts*



## Liabilities

Most Sussex fire/EMS companies' liabilities were comprised of accounts payable, payroll, and short/long-term debt. About 9 out of 24 companies took out a Paycheck Protection Program (PPP) loan or a Health and Human Services (HHS) loan during the COVID-19 pandemic totaling \$1,112,842 (or an average of \$128,126). All of these loans were one-time loans and either fully forgiven or partially forgiven.

## Debt

While fleet is (typically) recorded as a long-term asset under "property and equipment" on financial statements, it also is inherently tied to debt as many fire/EMS companies do not have enough cash on-hand to purchase large apparatus outright due to rising costs. Of the 23 interviewed Sussex companies, 8 companies had zero debt as of the 2023 financial statements: Bridgeville, Delmar, Frankford, Georgetown, Memorial, Millville, Roxana, and Seaford. Bridgeville maintained zero debt for all five years, however, it did have a loan against an investment for 2019-2022. Sussex fire/EMS companies' debt is not only made up of fleet but also buildings and equipment.

The following chart is provided to summarize existing debt in 2024 and project existing plus forecasted fleet and equipment debt based on fleet life cycles and discussions about equipment in interviews. Individual debt charts will be provided in the company report cards section. Estimated current-day replacement prices are based on average market conditions and future replacement costs at life cycle factor in 8% annual inflation to establish the base price. A 10-year note is assumed with a fixed 5% borrowing rate and \$0 downpayment for normalization purposes. In reality, many Sussex fire/EMS companies are able to get a lower rate through loans at their respective banks and/or take advantage of the State of Delaware's Revolving Loan at 2% for 50% of the total cost. It is also likely that a portion of larger apparatus will be funded by cash and and/or the smaller vehicles (command, utility, and/or UTV) might be funded entirely by cash if the fire/EMS companies' cash reserves can handle such a purchase while still fulfilling daily obligations. Many fire/EMS companies have also been successful in contacting their legislators to donate command vehicles and/or UTVs.

Below is a summary of the 23 interviewed Sussex fire-EMS companies fleet, equipment, and building debt for the next six years using the above stated percentages. The equipment included may not be exhaustive. The total potential debt for all types across all companies is \$113,720,415 from 2024-2029.

# Sussex County Fire Service Financial Review and Analysis

<b>Volunteer Fire Company/EMS Agency</b>	<b>County</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>TOTAL</b>
American Legion Georgetown EMS, Station No. 93	Sussex	\$ 8,024	\$ 67,683	\$ 103,763	\$ 10,102,264	\$ 102,265	\$ 102,266	\$ 10,486,263
Bethany Beach Fire Company, Station No. 70	Sussex	\$ 14,400	\$ 649,229	\$ 662,749	\$ 662,749	\$ 807,198	\$ 843,460	\$ 3,639,785
Blades Volunteer Fire Company, Station No. 71	Sussex	\$ 27,460	\$ 621,108	\$ 821,815	\$ 821,815	\$ 794,355	\$ 794,355	\$ 3,880,908
Bridgeville Volunteer Fire Company, Station 72	Sussex	\$ -	\$ 517,500	\$ 521,256	\$ 713,959	\$ 731,053	\$ 731,053	\$ 3,214,822
Carlisle Fire Company, Station No. 42 (Mutual Aid)	Sussex/Kent	\$ 33,516	\$ 753,738	\$ 934,009	\$ 934,010	\$ 934,011	\$ 1,015,600	\$ 4,604,884
Dagsboro Fire Company, Station No. 73	Sussex	\$ 354,489	\$ 1,233,618	\$ 1,262,375	\$ 1,262,376	\$ 1,237,377	\$ 1,300,835	\$ 6,651,070
Delmar Volunteer Fire Company, Station No. 74	Sussex	\$ 2,024	\$ 1,373,753	\$ 1,221,464	\$ 1,221,465	\$ 1,144,466	\$ 1,144,467	\$ 6,107,637
Ellendale Volunteer Fire Company, Station No. 75	Sussex	\$ 2,024	\$ 681,234	\$ 690,999	\$ 691,000	\$ 691,001	\$ 691,002	\$ 3,447,261
Frankford Volunteer Fire Company, Station No. 76	Sussex	\$ -	\$ 619,328	\$ 489,328	\$ 499,766	\$ 559,597	\$ 559,597	\$ 2,727,616
Georgetown Volunteer Fire Company, Station No. 77	Sussex	\$ -	\$ 763,649	\$ 1,843,919	\$ 543,919	\$ 543,919	\$ 1,173,835	\$ 4,869,241
Greenwood Fire Company, No.1, Station No. 78	Sussex	\$ 95,600	\$ 1,017,155	\$ 1,097,155	\$ 1,097,155	\$ 1,031,141	\$ 935,541	\$ 5,273,746
Gumboro Fire Company, Station No. 79	Sussex	\$ 174,634	\$ 1,321,526	\$ 1,321,526	\$ 1,321,526	\$ 1,321,526	\$ 1,321,526	\$ 6,782,266
Indian River Volunteer Fire Company, Station No. 80	Sussex	\$ 307,862	\$ 557,167	\$ 561,674	\$ 572,113	\$ 572,114	\$ 574,900	\$ 3,145,831
Laurel Fire Department, Station No. 81	Sussex	\$ 245,024	\$ 869,098	\$ 1,049,370	\$ 959,371	\$ 1,019,203	\$ 1,072,792	\$ 5,214,858
Lewes Fire Department, Station No. 82	Sussex	\$ 294,324	\$ 1,340,515	\$ 1,591,286	\$ 1,647,492	\$ 1,647,493	\$ 1,647,494	\$ 8,168,604
Memorial Volunteer Fire Company, Station No. 89	Sussex	\$ 60,357	\$ 1,143,897	\$ 1,218,234	\$ 1,218,235	\$ 1,218,236	\$ 1,218,237	\$ 6,077,196
Millsboro Volunteer Fire Company, Station No. 83	Sussex	\$ 48,024	\$ 868,333	\$ 822,334	\$ 910,657	\$ 1,115,793	\$ 1,115,794	\$ 4,880,935
Millville Volunteer Fire Company, Station No. 84	Sussex	\$ -	\$ 1,080,037	\$ 264,845	\$ 275,283	\$ 275,283	\$ 284,374	\$ 2,179,821
Milton Volunteer Fire Company, Station No. 85	Sussex	\$ 226,667	\$ 742,170	\$ 656,700	\$ 1,172,905	\$ 1,172,905	\$ 1,236,362	\$ 5,207,708
Rehoboth Beach Volunteer Fire Company, Station No.	Sussex	\$ 302,024	\$ 652,231	\$ 719,316	\$ 745,813	\$ 745,814	\$ 895,393	\$ 4,060,592
Roxana Volunteer Fire Company, Station No. 90	Sussex	\$ 2,024	\$ 568,478	\$ 3,568,479	\$ 817,388	\$ 1,014,315	\$ 894,316	\$ 6,864,999
Seaford Volunteer Fire Department, Station No. 87	Sussex	\$ 2,024	\$ 556,589	\$ 618,934	\$ 750,140	\$ 675,141	\$ 693,273	\$ 3,296,101
Selbyville Volunteer Fire Company, Station No. 88	Sussex	\$ 192,568	\$ 696,448	\$ 496,449	\$ 496,450	\$ 496,451	\$ 559,909	\$ 2,938,273
<b>TOTAL</b>		<b>\$ 2,393,068</b>	<b>\$ 18,694,484</b>	<b>\$ 22,537,977</b>	<b>\$ 29,437,849</b>	<b>\$ 19,850,658</b>	<b>\$ 20,806,380</b>	<b>\$113,720,415</b>

With the age of each apparatus and how replacement years sometimes fall, there might be years for some Sussex fire/EMS companies where there are no vehicles/apparatus that are scheduled to be replaced. This would be a prime opportunity for these fire/EMS companies to use that year to purchase PPE, Self-Contained Breathing Apparatus (SCBA), hose line, extrication tools, washers and dryers, compressors, power loads/cots, and other expensive capital items that it needs.

Each of the 23 interviewed Sussex companies has a different approach to funding larger purchases. The majority of the companies typically pay for 100% of smaller purchases (less than \$250k+/-) with cash and all larger purchases are partially or fully financed. These are all finance to purchase agreements - none of the Sussex fire/EMS companies were found to participate in lease programs currently.

## **Financial Health Narratives and Report Cards**

On the following pages, the financial health of each of the 24 companies will be discussed and evaluated.

## American Legion Post #8 - Georgetown EMS

### Summary of Organization and Services

American Legion operates 1 station (#93) with a fleet of 4 vehicles (excluding antiques and trailers) and covers a district inhabited by 16,311 people. American Legion provides EMS services only. On average, American Legion responded to a total of 3,337 calls from 2019-2023. American Legion's district encompasses 5.02 square miles and contains significant new development, an airport, and highways 113 and 9. American Legion has about 5 total volunteer members across all categories, but 0 of those are active. American Legion owns the station and no other lots/buildings. The station is in desperate need of replacement/rehabilitation and a committee is being formed.

### Financial Evaluation

#### Assets

American Legion has a combination of both current and non-current assets. Current assets averaged \$280,708 from 2019 to 2023 and were cash. Non-current assets include physical land, building and equipment. Non-current assets, less accumulated depreciation, averaged \$568,348. American Legion has a unique Other asset category for "Restitution Receivable" averaging \$5,976 over the 5 years. Total average assets were \$855,032. Aside from personnel, buildings, and property, the fleet is the largest asset (and liability) that any fire company has. American Legion's fleet has an average age of 9 years (2016), excluding antiques, and is displayed below:

#### American Legion Fleet

Year	Make/Model	Type	Approx Current (2024) Cost	Estimated Replacement Year	Estimated Replacement Value (inflated 8% annually)
<b>CURRENT</b>					
2012	International Terra Star	Ambulance ▼	\$350,000	2025	\$368,000
2015	Ford 550/Horton	Ambulance ▼	\$350,000	2026	\$406,000
2020	Ford 550/AEV	Ambulance ▼	\$350,000	2030	\$518,000
2016	Polaris	UTV/Other ▼	\$30,000	2031	\$46,800
<b>ON ORDER</b>					
2024	Will replace 2012	Ambulance ▼	\$350,000	2034	\$630,000
	\$10k on trade				
		<b>TOTAL CURRENT</b>	<b>\$1,080,000</b>		<b>\$1,338,800</b>

## Liabilities

American Legion has a combination of both current and non-current liabilities. Current liabilities averaged \$67,099 from 2019 to 2023 and were payroll liabilities, compensated absences, line of credit, and the current portions of long-term debt. Non-current liabilities include long-term debt. Non-current liabilities, less net of issuance costs, averaged \$139,060. Total average liabilities were \$206,159.

Based on documentation received and information provided, FACETS assembled a 20-year estimated debt schedule assuming that all future needs would use financing, rather than cash (unless otherwise noted).

American Legion - Existing and Projected Debt Schedule							
Year	Consolidation of 2 ambulance purchases (5.65% rate)	2012 International Terra Star Ambulance (2025-2035)	2015 Ford 550 Horton Ambulance (2026-2036)	2020 Ford 550 AEV Ambulance (2030-2040)	2016 Polaris UTV (2031-2041)	New Building	Total
2024	\$6,000						\$8,024
2025	\$18,000	\$47,658					\$67,683
2026	\$1,500	\$47,658	\$52,579				\$103,763
2027		\$47,658	\$52,579			\$10,000,000	\$10,102,264
2028		\$47,658	\$52,579				\$102,265
2029		\$47,658	\$52,579				\$102,266
2030		\$47,658	\$52,579	\$67,083			\$169,350
2031		\$47,658	\$52,579	\$67,083	\$6,061		\$175,412
2032		\$47,658	\$52,579	\$67,083	\$6,061		\$175,413
2033		\$47,658	\$52,579	\$67,083	\$6,061		\$175,414
2034		\$47,658	\$52,579	\$67,083	\$6,061		\$175,415
2035			\$52,579	\$67,083	\$6,061		\$127,758
2036				\$67,083	\$6,061		\$75,180
2037				\$67,083	\$6,061		\$75,181
2038				\$67,083	\$6,061		\$75,182
2039				\$67,083	\$6,061		\$75,183
2040					\$6,061		\$8,101
2041							\$2,041
2042							\$2,042
2043							\$2,043
2044							\$2,044
<b>TOTAL</b>	<b>\$25,500</b>	<b>\$476,577</b>	<b>\$525,789</b>	<b>\$670,834</b>	<b>\$60,608</b>	<b>\$10,000,000</b>	<b>\$11,802,021</b>

### Notes

\*Green = existing debt; Red = projected debt

\*Projected is based on existing Fleet replacement schedule and any notes provided during interviews or via email

\*Fixed interest rate of 5% assumed for all existing notes (in the absence of an interest rate provided by the organization) and all future notes

\*Principal and interest payments begin in year note is established (no in the rears schedules or delayed payments considered)

\*10-year note assumed for all vehicle types regardless of useful life

Estimated replacements may be removed, moved, or modified. This will depend on competing needs and economic climate. Please keep in mind this schedule only



displays the first replacement - in reality, the organization may have to contemplate a second replacement within the 20-year period for shorter life cycles.

### **Sources of Income**

American Legion has received \$1,371,906 on average in revenue and other support from 2019 to 2023 and is made up of:

- Third Party Billing
- Contributions
- Provider Relief Fund Grant
- Fund Drive
- Town Grant
- County Grant
- State of Delaware
- Grant in Aid
- Interest Income
- Legal Shield Income
- Member Dues
- Equipment Rental Income
- Fundraising Income
- Income on Sale of Property

### **Operational Costs**

American Legion spent \$1,321,527 on average from 2019 to 2023 in the following categories:

- Advertising
- Ambulance Billing
- Ambulance Fuel
- Ambulance Maintenance
- Ambulance Supplies
- Bank Fees
- Banquets and Ceremonies
- Communications
- Contributions
- Depreciation
- Dues and Subscriptions
- Fund Raising Expenses
- Gifts and Relations
- Insurance - Health
- Insurance - Other
- Interest Expense
- Medical Expenses
- Member Pension Fees
- Office Expenses
- Professional Fees
- Repairs and Maintenance
- Salaries, Wages & Benefits
- Taxes
- Training
- Travel
- Uniforms
- Utilities

### **Employee & Volunteer Costs**

American Legion currently has 24 employees, which consists of 10 full-time and 14 part-time. There are 4 per shift and overall, the company is staffed 24x7. On average, American Legion paid \$751,271 in salaries/wages/benefits from 2019 to 2023.

Volunteers do not receive a stipend or pay per call, but are under LOSAP (Length of Service Awards Program). They receive nominal benefits including (but not limited to): the DVFA level of service pension.

## **Basis of Accounting & Fiscal Year**

American Legion is on an income tax basis of accounting and a July-June fiscal year.

## **Agreed Upon Procedures (AUPs) & Review Report (“Audit”)**

American Legion had 2 findings in regard to 2023 AUPs: 1) Financial Policies incomplete (responsibilities & insurance coverage); 2) Insurance coverage policy does not include minimums required. In American Legion’s 2023 audit, there were no unique notes except for the basis of accounting not being in accordance with GAAP and there were no material modifications listed.

## **Policies and Procedures**

Of the 11 topics listed in the bid, American Legion has 7 written policies in place as follows:

- Conflict of Interest
- Budget
- Disbursement of Fund
- Check / Credit Card
- Compensation Approvals
- Bank Accounts
- Asset Recording & Tracking

## **Unique Circumstances**

- The American Legion Ambulance Committee governs; Georgetown EMS is a subsidiary
- American Legion did not create line-item budgets on an annual basis during the five-year period
- There is a very large homeless population in American Legion’s district, which equates to a large number of transports without payment
- Georgetown EMS will only respond to a motor vehicle crash (MVC/MVA) if requested by Georgetown Fire

## **Financial Health, Trends and Sustainability**

In the following section, American Legion’s Report Card will be displayed and discussed.



## Financial Health Report Card 2019-2023

# American Legion - Georgetown EMS

# FACTOR	2019	2020	2021	2022	2023	TREND	AVERAGE
1. Revenue per call	\$426.26	\$406.76	\$482.85	\$392.72	\$362.18	Unfavorable	\$414.15
2. Expenditures per call	\$364.52	\$413.94	\$440.15	\$395.34	\$371.98	Unfavorable	\$397.19
3. Employee benefits	24.29%	23.59%	27.74%	22.71%	28.30%	Unfavorable	25.33%
4. Cash position	6.5887	5.9159	9.3926	4.5149	1.2874	Unfavorable	5.5399
5. Debt service	2.31%	2.62%	2.44%	1.07%	1.45%	Favorable	1.98%
6. Debt per capita	\$9.61	\$7.60	\$7.08	\$9.85	\$8.50	Favorable	\$8.53
7. Operating position	0.8552	1.0177	0.9116	1.0067	1.0271	Unfavorable	0.9636
8. Revenue shortfalls*	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
9. Expenditure overruns*	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
10. EMS user fees	62.72%	64.90%	45.75%	56.17%	50.15%	Unfavorable	55.94%
11. Capital outlay	-12.38%	0.00%	15.57%	12.68%	12.04%	Favorable	5.58%
12. Fund balance	13.36%	4.27%	8.10%	0.45%	-2.51%	Unfavorable	4.74%
13. Solvency	25.82%	23.88%	17.07%	23.92%	29.45%	Unfavorable	24.03%

\*Revenue and Expenditure budgets were unavailable.

### FINANCIAL HEALTH GRADE KEY *(Grade is calculated using the averages)*

STATUS	Description	Numeric	Est. Sustainability
GREEN	Fire company is in excellent financial health and likely to survive	100-90	16+ Years
YELLOW	Fire company is in good financial health and might survive	89-80	11-15 Years
ORANGE	Fire company is in fair financial health and might survive	79-60	4-10 Years
RED	Fire company is in poor financial health and unlikely to survive	59 or below	1-3 Years

GRADE  
**63.75**  
4-10 years

### **American Legion Factors and Indicators**

American Legion received a weighted grade of 63.75, which corresponds to 800 points (out of 1,300) and an Orange rating based on average actuals over the five-year period. This means the EMS agency is in fair financial health and might survive 4-10 years based on revenue remaining consistent and expenditures inflating slightly each year. This grade is affected by low scores in the following higher weighted factors: EMS user fees, Fund balance, Revenue Shortfalls, and Expenditure overruns. The company's health grade is calculated off the five-year averages for all 13 factors whereas the trend is a comparison of 2019 to 2023. A favorable trend, therefore, does not necessarily translate to a favorable average overall. Please see a more detailed discussion on each factor below.

**Revenue per call** – American Legion's revenue per call from 2019 to 2023 decreased from \$426.26 to \$362.18. This is an unfavorable trend, but no problem is apparent unless the expenditure trend is rising at a faster rate. Increasing or stable operating revenue per call over time would allow American Legion to maintain service levels without difficulty. American Legion membership should ask itself how it will pay for increased costs in the future if revenues continue to decrease?

**Expenditures per call** – From 2019 to 2023, the cost to operate American Legion on a per call basis increased from \$364.52 to \$371.98. This is uncommon. The rate of change (2.05%) is slower than the rate at which revenue is decreasing (-15.03%). American Legion could consider options to reduce overall expenditures but it might be best to first focus on revenue.

**Employee benefits** – American Legion's ratio of total employee benefits to total salary and wages increased from 24.29% to 28.30% from 2019 to 2023. This puts a strain on finances. This unfavorable trend is not uncommon - benefits have increased annually nationwide. As of 2023, American Legion is within the reasonable range of 16-50%. However, it is warranted for American Legion to evaluate what (if any) cost control measures it can take in regard to benefits within the limitations of employment agreements.

**Cash position** – American Legion's cash position decreased from 6.5887 in 2019 to 1.2874 in 2023. This is both an unfavorable trend and a large decrease, putting American Legion very close to 1, which is a perfect match between cash and short-term liabilities. This unfavorable trend indicates that American Legion's current liabilities are increasing relative to cash and when all cash resources are being expended, a trend like this represents a clear potential for deficit in the future. American Legion should ask if its revenue collection systems are efficient and effective. Is there an aggressive delinquent revenue collection system in place? Is the company collecting and recording all revenues received during the budget year for which they were anticipated? Are all revenues deposited in a timely manner? Does the company have large amounts of revenue due shortly after the close of the current fiscal year that should actually be attributed to the current year? Is the actual cash flow compared to the projected cash

flow on a routine basis? Are major expenditures timed to occur when cash will be available to pay bills? Does the company have an aggressive policy for the investment of fund balances?

**Debt service** – American Legion’s debt service decreased from 2.31% to 1.45% from 2019 to 2023. This favorable trend indicates the proportion of American Legion’s general operating revenue devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities) decreased over the 5-year period. Debt analysts believe debt service in excess of 15-20% of operating revenues is considered a problem. Every effort should be made to sustain this level while meeting the capital requirements. American Legion could even consider taking out additional debt and stay within the reasonable range.

**Debt per capita** – Corresponding to the debt service factor above, American Legion’s debt per capita decreased from \$9.61 to \$8.50 from 2019 to 2023. It should be reiterated that a static 16,311 population is being used across all five years because that is the only data available through the County GIS and therefore affected this calculation. This debt burden is extremely low and American Legion could therefore consider taking on a reasonable amount of new debt for some of its apparatus purchases and/or capital improvements in the near future. This opportunity for debt could easily be consumed by the need for a new building.

**Operating position** – American Legion’s operating position changed from 0.8552 to 1.0271 from 2019 to 2023. This is an unfavorable trend. Greater than 1 corresponds to a deficit and less than 1 indicates a surplus. A positive operating position indicates the company is able to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills. American Legion’s operating position worsened over the five-year period. It indicates the company is spending down fund balances from previous years to fund current operations.

**Revenue shortfalls** – American Legion did not provide annual line item budgets (they do not perform this function). Therefore, FACETS was unable to calculate a grade and by default, American Legion receives 0 points for this factor. Evaluating past revenue and forecasting future revenue is very important for a fire/EMS organization to understand if it will realistically have enough income to cover expenditures.

**Expenditure overruns** – American Legion did not provide annual line item budgets (they do not perform this function). Therefore, FACETS was unable to calculate a grade and by default, American Legion receives 0 points for this factor. Evaluating past expenditures and forecasting future expenditures is very important for a fire/EMS organization to do to understand how much income will be needed.

**EMS user fees** – American Legion’s ambulance billing revenue when compared to the total cost of providing the service decreased from 62.72% to 50.15% from 2019 to 2023. A result of 100% means that the total cost of the service is being supported by the fees/charges. In FACETS’ discussion with American Legion, the organization indicated

it did not believe ambulance billing covered the cost of providing EMS services, which is accurate. American Legion is experiencing an unfavorable trend. This means that collection rate should be consistently monitored and the contract with the third party biller should always be negotiated in the best interest of the company. Delinquent collections is an option to pursue along with numerous billings attempts (within statutory regulations) rather than simply writing off bad debt without evaluating collectability.

**Capital Outlay** - American Legion's capital outlay increased significantly from 2019 to 2023 from -12.38% to 12.04%. This increase in percentage of vehicle, equipment, and building expenses financed from current operating revenues is a favorable trend and shows that needs are not being deferred. Fire companies need to keep up with capital replacements or they can fall behind very quickly. A benchmark range to use is 11-20% and therefore American Legion could consider increasing their annual outlay slightly. American Legion ought to commit the same proportion of its current revenue to fund the acquisition or replacement of its infrastructure and apparatus as well as financing these types of purchases. The company may want to ask itself: Are decisions to defer replacement of capital items being made simply to avoid having to generate additional revenues? If the company is unable to fund the replacement of capital items, would it be beneficial to institute a more aggressive maintenance and repair program to extend the life and utility of existing assets? Would the development of a capital reserve fund where funds could be accumulated to finance such items be a feasible alternative? This factor is related to the debt factors above.

**Fund balance** – American Legion's fund balances have fluctuated dramatically over the 5-year period. In 2019, American Legion had a fund balance of about \$135,550; this dipped slightly in 2020, rose in 2021, and then plummeted to -\$36,944 in 2023. American Legion used the cash balance from 2022 fund operating expenditures for 2023. This is not a best practice; American Legion should cease this practice if possible. American Legion's fund balances are relative unless examined as a percentage of total expenditures - this ranged from 13.36% to -2.51% from 2019-2023. American Legion's operating revenue is consistently equal to or above operating expenditures. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 25% should be utilized for one-time expenses or be used to fund capital improvements.

**Solvency** - American Legion's solvency remained essentially stable from 2019 at 25.82% to 29.45% in 2023 - with a small unfavorable increase overall. American Legion's assets are therefore made up of roughly 29% liabilities, which is a low ratio and indicates good financial health. Under 50% is ideal. Over 100% indicates that liabilities exceed assets, which is not desirable. An upward trend may be cause for concern. Therefore, as of 2023, American Legion is able to meet its long-term debts and other financial obligations and manage operations into the foreseeable future.

## **Bethany Beach**

### **Summary of Organization and Services**

Bethany Beach operates 2 stations (#70) with a fleet of 19 response vehicles (excluding antiques and trailers) and covers a district inhabited by 3,022 people. The main station on Hollywood Street is owned by the company whereas the station in Fenwick Island is a 99-year lease from the Town of Fenwick Island and the company pays to operate the station. Bethany Beach provides fire suppression, EMS-B, and marine services. On average, Bethany Beach responded to a total of 1,567 calls from 2019-2023. Bethany Beach's district is approximately 14 square miles and encompasses the Indian River including the Bridge, Route 1, Route 54 overpass bridge, Route 26 overpass bridge, Delaware National Guard, Sussex Shores Water, Town of Bethany Beach Water and Tidewater treatment facilities, and several Delmarva Power Transfer Stations. Bethany has about 50 total volunteer members across all categories but only 10 of those are active. There is a live-in program with 6 spaces, which are full in the summer. In the off-season, they are typically at 50-65% full. In 2023, volunteers contributed approximately 13,216 hours across all types of activities (calls, training, meetings, events, etc.). In addition to the fire station, Bethany Beach owns a communication tower that resides on the same property as their station and they lease space on it to Verizon for their antennas.

### **Financial Evaluation**

#### **Assets**

Bethany Beach has a combination of both current and non-current assets. Current assets averaged \$3,385,692 from 2019 to 2023 and were cash and cash equivalents, investments/endowments, and accounts receivable. Non-current assets include physical plant, property, and equipment. Non-current assets, less accumulated depreciation, averaged \$2,816,305. Total average assets were \$6,201,997. Aside from personnel, buildings, and property, the fleet is the largest asset (and liability) that any fire company has. Bethany Beach's fleet has an average age of 14 years (2011), excluding antiques, and is displayed below:

Sussex County Fire Service Financial Review and Analysis

**Bethany Beach Fleet**

Year	Make/Model	Type	Name	Approx Current (2024) Cost	Estimated Replacement Year	Estimated Replacement Value (inflated 8% annually)
<b>CURRENT</b>						
2002	FORD	Utility (pick-up)/Cargo Truck	70-0	\$100,000	2025	\$108,000
1989	PIERCE PUMPER LDH	Engine	70-02	\$1,200,000	2025	\$1,296,000
2002	PIERCE QUINT	Ladder/Tower	70-04	\$2,400,000	2025	\$2,592,000
2012	PIERCE QUINT	Ladder/Tower	70-05	\$2,400,000	2032	\$3,936,000
2012	PIERCE AERIAL	Ladder/Tower	70-07	\$2,400,000	2032	\$3,936,000
2010	CHEVY FIRST RESPOND	Command (fly car, other; sedan/van/etc.)	70-08	\$65,000	2025	\$70,200
2008	SOU/ARMY 5TON DEUCE & A HALF	Utility (pick-up)/Cargo Truck	70-09	\$100,000	2028	\$132,000
2016	CHEVY SUBURBAN	Command (fly car, other; sedan/van/etc.)	70-10	\$65,000	2026	\$75,400
2020	FORD CREW CAB	Utility (pick-up)/Cargo Truck	70-11	\$100,000	2030	\$148,000
2020	CHEV	Utility (pick-up)/Cargo Truck	70-12	\$100,000	2030	\$148,000
1952	GMC	Antique	70-52	Not Applicable	Not Applicable	Not Applicable
2018	DODGE	Ambulance	A-70	\$350,000	2028	\$462,000
2018	DODGE	Ambulance	B-70	\$350,000	2028	\$462,000
2014	FREIGHTLINER	Ambulance	C-70	\$350,000	2025	\$378,000
2020	FORD F350 4X4	Utility (pick-up)/Cargo Truck	TC 70	\$100,000	2030	\$148,000
2016	RANGER 70	UTV/Other	UTV 70	\$30,000	2031	\$46,800
2016	RANGER 70	UTV/Other	RANGER	\$30,000	2031	\$46,800
2014	BOAT 24' 2472 FXT DELUXE CC	Boat - Large (mid-size/hard)) (with motor)	M701	\$200,000	2029	\$280,000
2014	SEADOO JET SKI	Boat - Small (soft/small) (with motor)	M702	\$45,000	2025	\$48,600
2014	SEADOO JET SKI	Boat - Small (soft/small) (with motor)	M703	\$45,000	2025	\$48,600
2018	ERB 400 W/AIR FLOOR	Boat - Small (soft/small) (with motor)	M704	\$45,000	2028	\$59,400
2020	AURORA 950 SXXR	UTV/Other	ARGO	\$30,000	2035	\$56,400
2005	SPECIAL OPERATIONS CARGO TRAILER	Trailer (flatbed/enclosed/boat/other)	SP OPS T	\$25,000	2025	\$27,000
2015	LOAD RITE - BOAT TRAILER	Trailer (flatbed/enclosed/boat/other)	T1	\$25,000	2030	\$37,000
2016	LOAD RITE - JET SKI TRAILER	Trailer (flatbed/enclosed/boat/other)		\$25,000	2031	\$39,000
2016	LOAD RITE - JET SKI TRAILER	Trailer (flatbed/enclosed/boat/other)	T3	\$25,000	2031	\$39,000
2011	FLAT CURRAHEE TRAILER	Trailer (flatbed/enclosed/boat/other)	T5	\$25,000	2026	\$29,000
2020	MENTZER CUSTOM ARGO TRAILER	Trailer (flatbed/enclosed/boat/other)		\$25,000	2035	\$47,000
<b>ON ORDER</b>						
<b>TOTAL CURRENT</b>				<b>\$10,655,000</b>		<b>\$14,696,200</b>

*The two UTVs listed above did not have a year assigned - therefore an estimate was used.*

## **Liabilities**

Bethany Beach has a combination of both current and non-current liabilities. Current liabilities averaged \$69,717 from 2019 to 2023 and were credit card payables, payroll liabilities, and the current portions of long-term debt. Non-current liabilities include notes payable. Non-current liabilities, less net of issuance costs, averaged \$671,525. Total average liabilities were \$741,243.

Based on documentation received and information provided, FACETS assembled a 20-year estimated debt schedule assuming that all future needs would use financing, rather than cash (unless otherwise noted).



# Sussex County Fire Service Financial Review and Analysis

Bethany Beach - Existing and Projected Debt Schedule														
Year	Building Debt (2007; 40-year loan @ 1.8%)	2002 Ford Utility/Cargo (2025-2035)	1989 Pierce Pumper LDH (2025-2035)	2002 Pierce Quint (2025-2035)	2012 Pierce Quint (2032-2042)	2012 Pierce Aerial (2032-2042)	2010 Chevy Command (2025-2035)	2008 SOU 5 Ton Truck (2028-2038)	2016 Chevy Suburban Command (2026-2036)	2020 Ford Utility/Cargo (2030-2040)	2020 Chevy Utility/Cargo (2030-2040)	2018 Dodge Ambulance-1 (2028-2038)	2018 Dodge Ambulance-2 (2028-2038)	2014 Freightliner Ambulance (2025-2035)
2024	\$14,400													
2025	\$57,600	\$13,986	\$167,838	\$335,676			\$9,091							\$48,953
2026	\$57,600	\$13,986	\$167,838	\$335,676			\$9,091		\$9,765					\$48,953
2027	\$57,600	\$13,986	\$167,838	\$335,676			\$9,091		\$9,765					\$48,953
2028	\$57,600	\$13,986	\$167,838	\$335,676			\$9,091	\$17,095	\$9,765			\$59,831	\$59,831	\$48,953
2029	\$57,600	\$13,986	\$167,838	\$335,676			\$9,091	\$17,095	\$9,765			\$59,831	\$59,831	\$48,953
2030	\$57,600	\$13,986	\$167,838	\$335,676			\$9,091	\$17,095	\$9,765	\$19,167	\$19,167	\$59,831	\$59,831	\$48,953
2031	\$57,600	\$13,986	\$167,838	\$335,676			\$9,091	\$17,095	\$9,765	\$19,167	\$19,167	\$59,831	\$59,831	\$48,953
2032	\$57,600	\$13,986	\$167,838	\$335,676	\$509,730	\$509,730	\$9,091	\$17,095	\$9,765	\$19,167	\$19,167	\$59,831	\$59,831	\$48,953
2033	\$57,600	\$13,986	\$167,838	\$335,676	\$509,730	\$509,730	\$9,091	\$17,095	\$9,765	\$19,167	\$19,167	\$59,831	\$59,831	\$48,953
2034	\$32,200	\$13,986	\$167,838	\$335,676	\$509,730	\$509,730	\$9,091	\$17,095	\$9,765	\$19,167	\$19,167	\$59,831	\$59,831	\$48,953
2035					\$509,730	\$509,730		\$17,095	\$9,765	\$19,167	\$19,167	\$59,831	\$59,831	
2036					\$509,730	\$509,730		\$17,095		\$19,167	\$19,167	\$59,831	\$59,831	
2037					\$509,730	\$509,730		\$17,095		\$19,167	\$19,167	\$59,831	\$59,831	
2038					\$509,730	\$509,730				\$19,167	\$19,167			
2039					\$509,730	\$509,730				\$19,167	\$19,167			
2040					\$509,730	\$509,730								
2041					\$509,730	\$509,730								
2042														
2043														
2044														
TOTAL	\$565,000	\$139,865	\$1,678,379	\$3,356,759	\$5,097,300	\$5,097,300	\$90,912	\$170,946	\$97,646	\$191,667	\$191,667	\$598,311	\$598,311	\$489,527

# Sussex County Fire Service Financial Review and Analysis

Bethany Beach - Existing and Projected Debt Schedule (Continued)															
Year	2020 Ford 350 4x4 Utility/Cargo (2030-2040)	2016 Ranger 70 UTV-1 (2031-2041)	2016 Ranger 70 UTV-2 (2031-2041)	2014 Boat 24" (2029-2039)	2014 Seadoo Jet Ski-1 (2025-2035)	2014 Seadoo Jet Ski-2 (2025-2035)	2018 ERB 400 Boat (2028-2038)	2020 Aurora 950 SXXR UTV (2035-2045)	2005 Special Ops Cargo Trailer (2025-2035)	2015 Load Rite Jet Ski Trailer (2030-2040)	2016 Load Rite Jet Ski Trailer-1 (2031-2041)	2016 Load Rite Jet Ski Trailer-2 (2031-2041)	2011 Flat Currahee Trailer (2026-2036)	2020 Mentzer Argo Trailer (2035-2045)	Total
2024															\$14,400
2025					\$6,294	\$6,294			\$3,497						\$649,229
2026					\$6,294	\$6,294			\$3,497				\$3,756		\$662,749
2027					\$6,294	\$6,294			\$3,497				\$3,756		\$662,749
2028					\$6,294	\$6,294	\$7,693		\$3,497				\$3,756		\$807,198
2029				\$36,261	\$6,294	\$6,294	\$7,693		\$3,497				\$3,756		\$843,460
2030	\$19,167			\$36,261	\$6,294	\$6,294	\$7,693		\$3,497	\$4,792			\$3,756		\$905,751
2031	\$19,167	\$6,061	\$6,061	\$36,261	\$6,294	\$6,294	\$7,693		\$3,497	\$4,792	\$5,051	\$5,051	\$3,756		\$927,974
2032	\$19,167	\$6,061	\$6,061	\$36,261	\$6,294	\$6,294	\$7,693		\$3,497	\$4,792	\$5,051	\$5,051	\$3,756		\$1,947,434
2033	\$19,167	\$6,061	\$6,061	\$36,261	\$6,294	\$6,294	\$7,693		\$3,497	\$4,792	\$5,051	\$5,051	\$3,756		\$1,947,434
2034	\$19,167	\$6,061	\$6,061	\$36,261	\$6,294	\$6,294	\$7,693		\$3,497	\$4,792	\$5,051	\$5,051	\$3,756		\$1,922,034
2035	\$19,167	\$6,061	\$6,061	\$36,261			\$7,693	\$7,304		\$4,792	\$5,051	\$5,051	\$3,756	\$6,087	\$1,311,596
2036	\$19,167	\$6,061	\$6,061	\$36,261			\$7,693	\$7,304		\$4,792	\$5,051	\$5,051		\$6,087	\$1,298,076
2037	\$19,167	\$6,061	\$6,061	\$36,261			\$7,693	\$7,304		\$4,792	\$5,051	\$5,051		\$6,087	\$1,298,076
2038	\$19,167	\$6,061	\$6,061	\$36,261				\$7,304		\$4,792	\$5,051	\$5,051		\$6,087	\$1,153,627
2039	\$19,167	\$6,061	\$6,061					\$7,304		\$4,792	\$5,051	\$5,051		\$6,087	\$1,117,365
2040		\$6,061	\$6,061					\$7,304			\$5,051	\$5,051		\$6,087	\$1,055,074
2041								\$7,304						\$6,087	\$1,032,851
2042								\$7,304						\$6,087	\$13,391
2043								\$7,304						\$6,087	\$13,391
2044								\$7,304						\$6,087	\$13,391
<b>TOTAL</b>	<b>\$191,667</b>	<b>\$60,608</b>	<b>\$60,608</b>	<b>\$362,613</b>	<b>\$62,939</b>	<b>\$62,939</b>	<b>\$76,926</b>	<b>\$73,041</b>	<b>\$34,966</b>	<b>\$47,917</b>	<b>\$50,507</b>	<b>\$50,507</b>	<b>\$37,556</b>	<b>\$60,867</b>	<b>\$19,597,251</b>

## Notes

\*Green = existing debt; Red = projected debt

\*Projected is based on existing Fleet replacement schedule and any notes provided during interviews or via email

\*Fixed interest rate of 5% assumed for all existing notes (in the absence of an interest rate provided by the organization) and all future notes

\*Principal and interest payments begin in year note is established (no in the rears schedules or delayed payments considered)

\*10-year note assumed for all vehicle types regardless of useful life

Estimated replacements may be removed, moved, or modified. This will depend on competing needs and economic climate. Please keep in mind this schedule only displays the first replacement - in reality, the organization may have to contemplate a second replacement within the 20-year period for shorter life cycles.

### **Sources of Income**

Bethany Beach has received \$2,373,208 on average in revenue and other support/contributions from 2019 to 2023, excluding 2021. This revenue is generally made up of:

- State and county appropriations
- Town appropriations
- Capital campaign
- Contribution of nonfinancial assets
- Dividends
- Federal grant
- Fundraising
- Gain on disposal
- Interest
- Membership subscriptions
- Misc
- PPP loan forgiveness
- Program services income (ambulance billing)
- Donations
- Rentals
- EMS sponsor fees

The 2021 figure is being excluded from the average calculation because a one-time \$1,800,000 donation was received from a past member, which is considered an outlier.

### **Operational Costs**

Bethany Beach spent \$2,224,541 on average from 2019 to 2023 in the following categories:

- Appreciation night
- Awards
- Bank Fees
- Billing service
- Depreciation
- Dues and Subscriptions
- Employee benefits
- Equipment
- Fuel
- Fund Drive
- Fundraising
- Insurance
- Interest
- Miscellaneous
- Payroll fees/taxes
- Pension
- Professional
- Repairs & Maintenance
- Special events
- Supplies
- Taxes/licenses
- Telephone
- Training
- Travel
- Uniforms
- Utilities
- Wages

## **Employee & Volunteer Costs**

Bethany Beach currently has approximately 40 employees, which consists of 14 full-time firefighter/EMTs, 24 part-time firefighter/EMTs, 1 Assistant Chief of EMS, and 1 Administrator. There are 4 firefighter/EMTs per (24/48-hour) shift all year long and overall, the company is staffed 24x7. The Assistant Chief and Administrator each work 40 hours per week. In the summer, 2 day-shift employees are added and 1 more ambulance crew is assembled. On average, Bethany Beach paid \$927,286 in salaries from 2019 to 2023.

Volunteers do not receive a stipend or pay per call. They receive nominal benefits including (but not limited to): the DVFA level of service pension, training, (1) Class A uniform and (1) Class B uniform, banquet with awards, and PPE. The Fire Police receive three gallons of gas per call (capped at \$350 per quarter) for the usage of their personal vehicle.

Bethany Beach has 6 rooms for a live-in program. In the summer, the program is full but in the off season it is typically 50-65% full. Live-in members must provide the company with 36 hours of on-duty time per week.

## **Basis of Accounting & Fiscal Year**

Bethany Beach is on an income tax basis of accounting and a calendar fiscal year (January-December).

## **Agreed Upon Procedures (AUPs) & Review Report (“Audit”) & Audit Findings**

Bethany Beach had 0 findings in regard to 2023 AUPs. In Bethany Beach’s 2023 audit, there were no unique notes, findings, or material modifications.

## **Policies and Procedures**

Of the 11 topics listed in the bid, Bethany Beach currently has written policies in place for all in a Financial Management Policy document.

## **Unique Circumstances**

The cost of living has skyrocketed in Bethany Beach and leadership stated it is affecting volunteerism. Zero SCBA qualified volunteers live in the district and because seasonal traffic is prohibitive, response times can be affected.

## **Financial Health, Trends and Sustainability**

In the following section, Bethany Beach’s Report Card will be displayed and discussed.

## Financial Health Report Card 2019-2023

# Bethany Beach

# FACTOR	2019	2020	2021	2022	2023	TREND	AVERAGE
1. Revenue per call	\$1,295.95	\$1,358.88	\$2,773.38	\$1,741.40	\$1,601.62	Favorable	\$1,754.24
2. Expenditures per call	\$1,153.30	\$1,442.96	\$1,393.97	\$1,556.66	\$1,367.71	Unfavorable	\$1,382.92
3. Employee benefits	7.65%	9.60%	10.34%	10.83%	12.44%	Unfavorable	10%
4. Cash position	28.7923	15.4372	63.9223	94.4945	93.4302	Favorable	59.22
5. Debt service	13.59%	3.00%	1.05%	1.70%	1.71%	Favorable	4.21%
6. Debt per capita	\$252.35	\$239.07	\$217.14	\$208.80	\$193.70	Favorable	\$222.21
7. Operating position	0.8899	1.0567	0.5082	0.8737	1.0050	Unfavorable	0.87
8. Revenue shortfalls	1.1562	1.1185	2.2531	1.3093	1.1324	Unfavorable	1.3939
9. Expenditure overruns	1.0477	1.1407	1.1381	1.1897	0.9816	Favorable	1.10
10. EMS user fees	33.74%	30.59%	27.49%	27.07%	25.36%	Unfavorable	29%
11. Capital outlay	21.72%	10.40%	3.07%	7.39%	10.44%	Unfavorable	11%
12. Fund balance	10.36%	-1.95%	97.96%	10.05%	15.36%	Favorable	26.36%
13. Solvency	16.28%	17.01%	10.50%	9.55%	9.08%	Favorable	12.48%

**FINANCIAL HEALTH GRADE KEY** *(Grade is calculated using the averages)*

STATUS	Description	Numeric	Est. Sustainability
GREEN	Fire company is in excellent financial health and likely to survive	100-90	16+ Years
YELLOW	Fire company is in good financial health and might survive	89-80	11-15 Years
ORANGE	Fire company is in fair financial health and might survive	79-60	4-10 Years
RED	Fire company is in poor financial health and unlikely to survive	59 or below	1-3 Years

GRADE  
**77.75**  
4-10 years



### **Bethany Beach Factors and Indicators**

Bethany Beach received a weighted grade of 77.75, which corresponds to 975 points (out of 1,300) and an Orange rating based on average actuals over the five-year period. This means that the fire company is in fair financial health and might survive 4-10 years based on revenue remaining consistent and expenditures inflating slightly each year. This grade is affected by low scores in the following higher weighted factors: Expenditure Overruns, EMS User Fees, and Fund Balance. The company's health grade is calculated off the five-year averages for all 13 factors whereas the trend is a comparison of 2019 to 2023. A favorable trend, therefore, does not necessarily translate to a favorable average overall. Please see a more detailed discussion on each factor below.

**Revenue per call** – Bethany Beach's revenue per call from 2019 to 2023 increased from \$1,295.95 to \$1,601.62. This is a favorable trend; no problem is apparent unless the expenditure trend is rising at a faster rate. Increasing operating revenue per call over time should allow Bethany Beach to maintain service levels without difficulty. Bethany Beach membership should ask itself if this increase in revenues should stop at some point, how will it pay for increased costs in the future?

**Expenditures per call** – From 2019 to 2023, the cost to operate Bethany Beach on a per call basis increased from \$1,153.30 to \$1,367.71. This could be the result of EMS call volume rising, inflation, and/or other factors. This dollar amount indicates a net profit per call. The rate of change (18.59%) is slower than the rate at which revenue is increasing (23.59%). Regardless, Bethany Beach should always consider options to reduce overall expenditures.

**Employee benefits** – Bethany Beach's ratio of total employee benefits to total salary and wages increased from 7.65% to 12.44% from 2019 to 2023. This puts a strain on finances. This unfavorable trend is not uncommon - benefits have increased annually nationwide. As of 2023, Bethany Beach is still below the reasonable range of 16-50%. While it is always warranted for Bethany Beach to evaluate what (if any) cost control measures it can take in regard to benefits within the limitations of employment agreements, it may be in a position to increase benefits levels to recruit/retain.

**Cash position** – Bethany Beach's cash position increased considerably from 28.79 in 2019 to 93.43 in 2023. This is a favorable trend; Bethany Beach is well above 1, which is a perfect match between cash and short-term liabilities. This favorable trend indicates that Bethany Beach's current liabilities are decreasing relative to cash and when all cash resources are being expended, a trend like this represents a clear potential for surplus. While this is extremely positive for Bethany Beach, it may want to ask itself if it is reinvesting back into the company? Could it spend cash on necessities without putting itself in jeopardy?

**Debt service** – Bethany Beach's debt service decreased from 13.59% to 1.71% from 2019 to 2023. This favorable trend indicates the proportion of Bethany Beach's general

operating revenue devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities) decreased over the 5-year period. Debt analysts believe that debt service in excess of 15-20% of operating revenues is considered a problem so Bethany Beach is well below normal limits. Every effort should be made to sustain this level while meeting the capital requirements.

**Debt per capita** – in contrast to the debt service factor, Bethany Beach's debt per capita decreased from \$252.35 to \$193.70 from 2019 to 2023. It should be reiterated that a static Bethany Beach population of 3,022 is being used across all five years because that is the only data available through the County GIS and therefore affected this calculation. This debt burden is reasonable but is on the cusp - Bethany Beach may want to consider keeping debt level for one year to allow for smoothing and pushing some of its apparatus purchases and/or capital improvements one year to maintain a healthy balance.

**Operating position** – Bethany Beach's operating position changed from 0.89 to 1.00 from 2019 to 2023. While this is not a large change, it is still considered an unfavorable trend. Greater than 1 corresponds to a deficit and less than 1 indicates a surplus. A positive operating position indicates that the company is able to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills. Bethany Beach's operating position diminished over the five-year period. It indicates the company might be spending down fund balances from previous years to fund current operations.

**Revenue shortfalls** – Bethany Beach's revenue shortfalls changed from 1.1562 to 1.1324 from 2019 to 2023. A value of 1 is a break-even situation. While this is an unfavorable trend, Bethany Beach is still above 1, indicating that company procedures used to estimate revenues are accurate. It is both tempting and common to overestimate revenues as a way to make budgets balance but if actual revenues are exceeding budgeted revenues consistently from year to year, company leadership should evaluate closely and make adjustments.

**Expenditure overruns** – Bethany Beach's expenditure overruns changed from 1.0477 to 0.9816 from 2019 to 2023. A result of 1 indicates actual expenditures and budgeted expenditures are equal. Bethany Beach moved in the correct direction over the 5 year period - this is a favorable trend. In 2019, actual expenditures exceeded amounts budgeted but by 2023, actuals were below budgeted. Bethany Beach is demonstrating by this trend that it has assessed how well the estimates for anticipated expenditures for the year were prepared and how closely the budgeted versus actual expenses were monitored throughout the year. This practice should continue. Bethany Beach should keep in mind it is only marginally below 1.

**EMS user fees** – Bethany Beach's ambulance billing revenue when compared to the total cost of providing the service decreased from 33.74% to 25.36% from 2019 to 2023. A result of 100% means that the total cost of the service is being supported by the fees/charges. Bethany Beach is experiencing an unfavorable trend. This means that



collection rate should be consistently monitored and the contract with the third party biller should always be negotiated in the best interest of the company. Bethany Beach pursues hard collections if required after initial billing attempts, which is a practice that should be continued. Bethany may want to consider working with its billing company to examine bad debt before it gets written off to evaluate collectability.

**Capital Outlay** - Bethany Beach's capital outlay decreased from 2019 to 2023 from 21.72% to 10.44%. This decrease in percentage of vehicle, equipment, and building expenses financed from current operating revenues is an unfavorable trend. A decrease in this factor typically either means that needs diminished or they are being deferred. Fire companies need to keep up with capital replacements or they can fall behind very quickly. A benchmark range to use is 11-20% and therefore Bethany Beach could consider increasing their annual outlay slightly. Bethany Beach ought to commit the same proportion of its current revenue to fund the acquisition or replacement of its infrastructure and apparatus as well as financing these types of purchases. The company may want to ask itself: Are decisions to defer replacement of existing vehicles, equipment and other facilities or the acquisition of new vehicles, equipment or other facilities being deferred to avoid having to generate additional revenues? If the company is unable to fund the replacement or acquisition of equipment, vehicles, equipment or facilities, would it be beneficial to institute a more aggressive maintenance and repair program to extend the life and utility of existing assets? Would the development of a capital reserve fund where funds could be accumulated to finance such items be a feasible alternative? This factor is related to the debt factors above.

**Fund balance** – Bethany Beach's fund balances have fluctuated dramatically over the 5-year period. In 2019, Bethany Beach had a fund balance of about \$203,763; this dipped to -\$42,406 in 2020 and then rose to \$343,109 in 2023. Bethany Beach is not using cash balances from prior years to fund operating expenditures for subsequent budgets. This is a best practice that Bethany Beach should continue to employ but also monitor for a surplus in excess. When surplus cash exists, it should be allocated as emergency operating reserve funds. Bethany Beach's fund balances are relative unless examined as a percentage of total expenditures - this ranged from 10.36% to 15.36% from 2019-2023. Bethany Beach's operating revenue is consistently equal to or above operating expenditures. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 25% should be utilized for one-time expenses or be used to fund capital improvements.

**Solvency** - Bethany Beach's solvency improved from 2019 at 16.28% to 9.08% in 2023 - with a small favorable decrease overall. Bethany Beach's assets are therefore made up of roughly 12.48% liabilities over the 5-year period, which is a low ratio and indicates good financial health. Under 50% is ideal. Over 100% indicates that liabilities exceed assets, which is not desirable. An upward trend may be cause for concern. Therefore, as of 2023, Bethany Beach is able to meet its long-term debts and other financial obligations and manage operations into the foreseeable future.

## **Blades**

### **Summary of Organization and Services**

Blades operates 1 station (#71) with a fleet of 15 vehicles (excluding antiques and trailers) and covers a 21.89 square mile district inhabited by 7,930 people. Blades provides fire suppression and EMS-B services. On average, Blades responded to a total of 1,717 calls from 2019-2023. Blades' district encompasses a water plant, two plating facilities, Highway 13 and close to the Blades Groundwater Site. Blades has about 85 total volunteer members across all categories but only 30 of those are active. Blades does not own anything aside from the fire station.

### **Financial Evaluation**

#### **Assets**

Blades has a combination of both current and non-current assets. Current assets averaged \$2,518,158 from 2019 to 2023 and were cash (categorized by fire company vs. ambulance). Non-current assets include physical land, building, construction in progress, fire apparatus, equipment, ambulance. Non-current assets, less accumulated depreciation, averaged \$4,050,313. Total average assets were \$6,568,471. Aside from personnel, buildings, and property, the fleet is the largest asset (and liability) that any fire company has. Blades' fleet has an average age of 14 years (2011), excluding antiques, and is displayed below:

# Sussex County Fire Service Financial Review and Analysis

## Blades Fleet

Year	Make/Model	Type	Name	Approx Current (2024) Replace Value	Estimated Replacement Year	Estimated Replacement Value (inflated 8% annually)
<b>CURRENT</b>						
2021	Ford 550/Horton	Ambulance	A71	\$350,000	2031	\$546,000
2015	Ford 450/Horton	Ambulance	B71	\$350,000	2025	\$378,000
2009	Ford 250	Utility (pick-up)/Cargo Truck	71-0	\$100,000	2025	\$108,000
2003	Ford 350	Utility (pick-up)/Cargo Truck	71-1	\$100,000	2025	\$108,000
2008	Pierce Velocity	Tanker	71-2	\$800,000	2028	\$1,056,000
2011	Pierce Velocity	Rescue	71-3	\$1,200,000	2031	\$1,872,000
1969	International/Hahn	Antique	71-4	Not Applicable	Not Applicable	Not Applicable
2002	Pierce Lance	Rescue	71-6	\$1,200,000	2025	\$1,296,000
2015	Chevrolet Suburban	Command (fly car, other; sedan/van/etc.)	71-8	\$65,000	2025	\$70,200
1991	Pierce Lance	Engine	71-9	\$1,200,000	2025	\$1,296,000
2009	Ford E350	Utility (pick-up)/Cargo Truck	71-10	\$100,000	2025	\$108,000
2020	Ford 350	Utility (pick-up)/Cargo Truck	71-11	\$100,000	2030	\$148,000
2023	Ford Expedition	Command (fly car, other; sedan/van/etc.)	71-12	\$65,000	2033	\$111,800
2016	Polaris Ranger	UTV/Other	UTV 71	\$30,000	2031	\$46,800
2009	Pace American	Trailer (flatbed/enclosed/boat/other)	Dive 71	\$25,000	2025	\$27,000
1995	SeaArk MV2072	Boat - Small (soft/small) (with motor)	Boat 71	\$45,000	2025	\$48,600
2024	Pierce Enforcer	Engine	714 (NEW)	\$1,200,000	2044	\$3,120,000
<b>ON ORDER</b>						
<b>TOTAL CURRENT</b>				<b>\$6,930,000</b>		<b>\$10,340,400</b>

## Liabilities

Blades has a combination of both current and non-current liabilities. Current liabilities averaged \$134,151 from 2019 to 2023 and were credit card payable, payroll liabilities, compensated absences, and the current portions of long-term debt. Non-current liabilities include long-term debt. Non-current liabilities, less net of issuance costs, averaged \$2,087,784. Total average liabilities were \$2,221,935.

Based on documentation received and information provided, FACETS assembled a 20-year estimated debt schedule assuming that all future needs would use financing, rather than cash (unless otherwise noted).

Sussex County Fire Service Financial Review and Analysis

<b>Blades - Existing and Projected Debt Schedule</b>									
<b>Year</b>	<b>Building Mortgage (\$109,838 total @ 5.27%) - est. pmts &amp; years</b>	<b>2021 Ford 550 Horton Ambulance (2031-2041)</b>	<b>2015 Ford 450 Horton Ambulance (2025-2035)</b>	<b>2009 Ford 250 Utility/Cargo (2025-2035)</b>	<b>2003 Ford 350 Utility (2025-2035)</b>	<b>2008 Pierce Velocity Tanker (2028-2038)</b>	<b>2011 Pierce Velocity Rescue (2031-2041)</b>	<b>2002 Pierce Lance Rescue (2025-2035)</b>	<b>2015 Chevrolet Command (2025-2035)</b>
2024	\$27,460								
2025	\$27,460	\$70,709	\$48,953		\$13,986	\$136,757		\$167,838	
2026	\$27,460	\$70,709	\$48,953	\$13,986	\$13,986	\$136,757		\$167,838	\$9,091
2027	\$27,460	\$70,709	\$48,953	\$13,986	\$13,986	\$136,757		\$167,838	\$9,091
2028		\$70,709	\$48,953	\$13,986	\$13,986	\$136,757		\$167,838	\$9,091
2029		\$70,709	\$48,953	\$13,986	\$13,986	\$136,757		\$167,838	\$9,091
2030		\$70,709	\$48,953	\$13,986	\$13,986	\$136,757		\$167,838	\$9,091
2031		\$70,709	\$48,953	\$13,986	\$13,986	\$136,757		\$167,838	\$9,091
2032		\$70,709	\$48,953	\$13,986	\$13,986	\$136,757	\$242,433	\$167,838	\$9,091
2033		\$70,709	\$48,953	\$13,986	\$13,986	\$136,757	\$242,433	\$167,838	\$9,091
2034		\$70,709	\$48,953	\$13,986	\$13,986	\$136,757	\$242,433	\$167,838	\$9,091
2035				\$13,986			\$242,433		\$9,091
2036							\$242,433		
2037							\$242,433		
2038							\$242,433		
2039							\$242,433		
2040							\$242,433		
2041							\$242,433		
2042									
2043									
2044									
<b>TOTAL</b>	<b>\$109,838</b>	<b>\$707,095</b>	<b>\$489,527</b>	<b>\$139,865</b>	<b>\$139,865</b>	<b>\$1,367,568</b>	<b>\$2,424,326</b>	<b>\$1,678,379</b>	<b>\$90,912</b>

Sussex County Fire Service Financial Review and Analysis

Blades - Existing and Projected Debt Schedule (continued)									
Year	1991 Pierce Lance Engine (2025-2035)	2009 Ford 350 Utility (2025-2035)	2020 Ford 350 Utility (2030-2040)	2023 Ford Expedition Command (2033-2043)	2016 Polaris Ranger UTV (2031-2041)	2009 Pace American Trailer (2025-2035)	1995 SeaArk MV2072 Boat (2025-2035)	2024 Pierce Enforcer Engine (2044-2054)	Total
2024									\$27,460
2025								\$155,405	\$621,108
2026	\$167,838					\$3,497	\$6,294	\$155,405	\$821,815
2027	\$167,838					\$3,497	\$6,294	\$155,405	\$821,815
2028	\$167,838					\$3,497	\$6,294	\$155,405	\$794,355
2029	\$167,838					\$3,497	\$6,294	\$155,405	\$794,355
2030	\$167,838					\$3,497	\$6,294	\$155,405	\$794,355
2031	\$167,838		\$19,167		\$6,061	\$3,497	\$6,294	\$155,405	\$819,583
2032	\$167,838		\$19,167	\$14,479	\$6,061	\$3,497	\$6,294	\$155,405	\$1,076,494
2033	\$167,838		\$19,167	\$14,479	\$6,061	\$3,497	\$6,294	\$155,405	\$1,076,494
2034	\$167,838		\$19,167	\$14,479	\$6,061	\$3,497	\$6,294	\$155,405	\$1,076,494
2035	\$167,838		\$19,167	\$14,479	\$6,061	\$3,497	\$6,294		\$482,845
2036			\$19,167	\$14,479	\$6,061				\$282,139
2037		\$13,986	\$19,167	\$14,479	\$6,061				\$296,125
2038		\$13,986	\$19,167	\$14,479	\$6,061				\$296,125
2039		\$13,986	\$19,167	\$14,479	\$6,061				\$296,125
2040		\$13,986	\$19,167	\$14,479	\$6,061				\$296,125
2041		\$13,986		\$14,479					\$270,898
2042		\$13,986							\$13,986
2043		\$13,986							\$13,986
2044		\$13,986							\$13,986
<b>TOTAL</b>	<b>\$1,678,379</b>	<b>\$111,892</b>	<b>\$191,667</b>	<b>\$144,786</b>	<b>\$60,608</b>	<b>\$34,966</b>	<b>\$62,939</b>	<b>\$1,554,055</b>	<b>\$10,986,668</b>

*Notes*

\*Green = existing debt; Red = projected debt

\*Projected is based on existing Fleet replacement schedule and any notes provided during interviews or via email

\*Fixed interest rate of 5% assumed for all existing notes (in the absence of an interest rate provided by the organization) and all future notes

\*Principal and interest payments begin in year note is established (no in the rears schedules or delayed payments considered)

\*10-year note assumed for all vehicle types regardless of useful life

Estimated replacements may be removed, moved, or modified. This will depend on competing needs and economic climate. Please keep in mind this schedule only displays the first replacement - in reality, the organization may have to contemplate a second replacement within the 20-year period for shorter life cycles.

### **Sources of Income**

Blades has received \$1,480,100 on average in revenue and other support from 2019 to 2023 and is made up of:

- State and county appropriations
- HHS stimulus
- Public donations
- Special events
- Services rendered
- Building rent
- Gain/loss on sale of equipment
- Gain/loss on investment
- Investment income

### **Operational Costs**

Blades spent \$1,266,663 on average from 2019 to 2023 in the following categories:

- Ambulance supplies
- Building expenses
- Convention, meetings, and meals
- Depreciation
- Dues and Subscriptions
- Firefighting equipment
- Fire prevention
- Fire school and training
- Fuel and gasoline
- Fundraising
- Insurance
- Interest
- Member recognition
- Payroll
- Pension
- Professional
- Repairs and maintenance
- Supplies
- Telephone
- Travel
- Wage

### **Employee & Volunteer Costs**

Blades currently has approximately 36 employees, which consists of 9 full-time firefighter/EMTs and 27 part-time firefighter/EMTs. There are 4 per shift and overall, the company is staffed 24x7. On average, Blades paid \$348,442 in salaries/wages from 2019 to 2023.

Volunteers do not receive a stipend or pay per call. They receive nominal benefits including (but not limited to): the DVFA LOSAP, company apparel, PPE, and Crabfeast.

### **Basis of Accounting & Fiscal Year**

Blades is on a modified cash basis of accounting and a July-June fiscal year.

### **Agreed Upon Procedures (AUPs) & Review Report (“Audit”)**

Blades had 0 findings in regard to 2023 AUPs. While there were no findings to note in Blades’ audits, according to Blades’ profit and loss statements there was \$9,600 worth of fraud between 2021 and 2022. Restitution was provided.

### **Policies and Procedures**

Of the 11 topics listed in the bid, Blades currently has written policies in place for all across two documents: Employee Handbook and Administrative Policies.

### **Unique Circumstances**

### **Financial Health, Trends and Sustainability**

In the following section, Blades’ Report Card will be displayed and discussed.



## Financial Health Report Card 2019-2023

### Blades

# FACTOR	2019	2020	2021	2022	2023	TREND	AVERAGE
1. Revenue per call	\$887.26	\$801.42	\$1,035.18	\$653.41	\$918.84	Favorable	\$859.22
2. Expenditures per call	\$731.21	\$741.81	\$707.56	\$725.83	\$780.05	Unfavorable	\$737.29
3. Employee benefits	8.28%	15.08%	13.11%	9.83%	12.24%	Unfavorable	12%
4. Cash position	10.9715	13.4802	13.4802	21.2753	41.1494	Favorable	20.07
5. Debt service	15.20%	10.27%	10.38%	9.86%	7.00%	Favorable	10.54%
6. Debt per capita	\$293.16	\$279.51	\$260.92	\$253.40	\$229.40	Favorable	\$263.28
7. Operating position	0.8241	0.9256	0.6835	1.1108	0.8489	Unfavorable	0.88
8. Revenue shortfalls	1.0145	1.0651	1.3850	Not Available	Not Available	Favorable	1.15
9. Expenditure overruns	0.9979	1.0189	0.7202	1.0274	1.0918	Unfavorable	0.97
10. EMS user fees	54.13%	40.86%	32.09%	35.23%	32.77%	Unfavorable	39%
11. Capital outlay	23.34%	3.07%	31.87%	7.29%	8.56%	Unfavorable	15%
12. Fund balance	13.12%	7.96%	47.25%	-9.93%	17.77%	Favorable	15.23%
13. Solvency	39.17%	37.35%	32.25%	31.65%	29.06%	Favorable	33.90%

#### FINANCIAL HEALTH GRADE KEY *(Grade is calculated using the averages)*

STATUS	Description	Numeric	Est. Sustainability
GREEN	Fire company is in excellent financial health and likely to survive	100-90	16+ Years
YELLOW	Fire company is in good financial health and might survive	89-80	11-15 Years
ORANGE	Fire company is in fair financial health and might survive	79-60	4-10 Years
RED	Fire company is in poor financial health and unlikely to survive	59 or below	1-3 Years

GRADE  
**80.25**  
11-15 years

### **Blades Factors and Indicators**

Blades received a weighted grade of 80.25, which corresponds to 1050 points (out of 1,300) and a Yellow rating based on average actuals over the five-year period. This means that the fire company is in fair financial health and might survive 11-15 years based on revenue remaining consistent and expenditures inflating slightly each year. This grade is affected by low scores in the following higher weighted factors: EMS User Fees and Fund Balance. The company's health grade is calculated off the five-year averages for all 13 factors whereas the trend is a comparison of 2019 to 2023. A favorable trend, therefore, does not necessarily translate to a favorable average overall. Please see a more detailed discussion on each factor below.

**Revenue per call** – Blades' revenue per call from 2019 to 2023 decreased slightly from \$887.26 to \$918.84. This is an unfavorable trend, but no problem is apparent unless the expenditure trend is rising at a faster rate. Decreasing operating revenue per call will make it difficult for Blades to maintain service levels. Blades membership should ask itself what it can do to generate more revenue.

**Expenditures per call** – From 2019 to 2023, the cost to operate Blades on a per call basis increased from \$731.21 to \$780.05. This could be the result of EMS call volume rising, inflation, and/or other factors. The rate of change (6.68%) is faster than the rate at which revenue is increasing (3.56%), which is slightly concerning. Blades is net positive per call, but it should consider options to reduce overall expenditures.

**Employee benefits** – Blades' ratio of total employee benefits to total salary and wages increased from 8.28% to 12.24% from 2019 to 2023. This puts a slight strain on finances. This unfavorable trend is not uncommon - benefits have increased annually nationwide. As of 2023, Blades is still well within the reasonable range of 16-50%. However, it is warranted for Blades to monitor benefits levels within the limitations of employment agreements.

**Cash position** – Blades' cash position increased from 10.97 in 2019 to 41.15 in 2023. This is a favorable trend; 1 is a perfect match between cash and short-term liabilities. This favorable trend indicates that Blades's current liabilities are decreasing relative to cash and when all cash resources are being expended, a trend like this represents a clear potential for surplus in the future. Blades should ask itself if its revenue collection systems are efficient and effective. Is there an aggressive delinquent revenue collection system in place? Is the company collecting and recording all revenues received during the budget year for which they were anticipated? Are all revenues deposited in a timely manner? Does the company have large amounts of revenue due shortly after the close of the current fiscal year that should actually be attributed to the current year? Is the actual cash flow compared to the projected cash flow on a routine basis? Are major expenditures timed to occur when cash will be available to pay bills? Does the company have an aggressive policy for the investment of fund balances?

**Debt service** – Blades' debt service decreased from 15.20% to 7.00% from 2019 to 2023. This favorable trend indicates that the proportion of Blade's general operating revenue devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities) decreased over the 5-year period. Blades is well below the reasonable range. Debt analysts believe that debt service in excess of 15-20% of operating revenues is considered a problem. Every effort should be made to sustain this level while meeting the capital requirements.

**Debt per capita** – in contrast to the debt service factor above, Blades' debt per capita decreased from \$293.16 to \$229.40 from 2019 to 2023. It should be reiterated that a static 7,930 population is being used across all five years because that is the only data available through the County GIS and therefore affected this calculation. This debt burden is high and Blades should therefore consider taking a short hiatus on issuing new debt for some of its apparatus purchases and/or capital improvements to allow for smoothing.

**Operating position** – Blades' operating position changed from 0.8241 to 0.8489 from 2019 to 2023. While this is not a large change, it is still considered a favorable trend. It means the company's ability to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills is improving. It also indicates the company is not spending down fund balances from previous years to fund current operations.

**Revenue shortfalls** – Blades' revenue shortfalls changed from 1.0145 to 1.3850 from 2019 to 2021. A value of 1 is a break-even situation. Blade's favorable trend above 1 indicates that company procedures used to estimate revenues are accurate and should be reviewed. It is both tempting and common to overestimate revenues as a way to make budgets balance but if actual revenues are exceeding budgeted revenues consistently from year to year, company leadership should evaluate closely and make adjustments.

**Expenditure overruns** – Blades' expenditure overruns changed from 0.9979 to 1.0918 from 2019 to 2023. A result of 1 indicates actual expenditures and budgeted expenditures are equal and a result over 1 means actual expenditures exceeded the amounts budgeted. Blades moved in the wrong direction over the 5 year period and this is therefore an unfavorable trend. Blades is demonstrating by this trend that it has not assessed how well the estimates for anticipated expenditures for the year were prepared and how closely the budgeted versus actual expenses were monitored throughout the year. This practice should not continue.

**EMS user fees** – Blades' ambulance billing revenue when compared to the total cost of providing the service decreased from 54.13% to 32.77% from 2019 to 2023. A result of 100% means that the total cost of the service is being supported by the fees/charges. Blades is experiencing an unfavorable trend. This means that collection rate should be consistently monitored and the contract with the third party biller should always be negotiated in the best interest of the company. Delinquent collections is an option to

pursue along with numerous billings attempts (within statutory regulations) rather than simply writing off bad debt without evaluating collectability.

**Capital Outlay** - Blades' capital outlay decreased significantly from 2019 to 2023 from 23.24% to 8.56%. This decrease in percentage of capital items funded from current operating revenues is an unfavorable trend. A decrease in this factor typically means that needs are being deferred. Fire companies need to keep up with capital replacements or they can fall behind very quickly. A benchmark range to use is 11-20% and therefore Blades could consider increasing their annual outlay slightly. Blades ought to commit the same proportion of its current revenue as it does financing capital purchases. The company may want to ask itself: Are decisions to defer simply to avoid having to generate additional revenues? If the company is unable to fund the replacement or acquisition of equipment, vehicles, equipment or facilities, would it be beneficial to institute a more aggressive maintenance and repair program to extend the life and utility of existing assets? Would the development of a capital reserve fund where funds could be accumulated to finance such items be a feasible alternative? This factor is related to the debt factors above.

**Fund balance** – Blades' fund balances have fluctuated dramatically over the 5-year period. In 2019, Blades had a fund balance of about \$147,771; this jumped in 2021 to \$604,130 and then returned to similar levels in 2023 at \$258,018. In 2022, it fell to -\$128,267, which means that year Blades was using cash balances from 2021 to fund operating expenditures in 2022. It then returned to normal levels in 2023. When surplus cash exists, it should be allocated as emergency operating reserve funds. Blades' fund balances are relative unless examined as a percentage of total expenditures - this ranged from 13.12% to 17.77% from 2019-2023. Blades's operating revenue overall is equal to or above operating expenditures. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 25% should be utilized for one-time expenses or be used to fund capital improvements.

**Solvency** - Blades' solvency remained pretty consistent from 2019 at 39.17% to 29.06% in 2023 - with a small favorable decrease overall. Blades' assets are therefore made up of roughly 29% liabilities, which is a low/medium ratio and indicates good financial health. Under 50% is ideal. Over 100% indicates that liabilities exceed assets, which is not desirable. An upward trend may be cause for concern. Therefore, as of 2023, Blades is able to meet its long-term debts and other financial obligations and manage operations into the foreseeable future.

## **Bridgeville**

### **Summary of Organization and Services**

Bridgeville operates 1 station (#72) with a fleet of 18 vehicles (excluding antiques and trailers) and covers a 62.18 square mile district inhabited by 9,448 people. Bridgeville provides fire suppression and EMS-B services. On average, Bridgeville responded to a total of 1,801 calls from 2019-2023. Bridgeville estimates that of their total, about 15% is mutual aid. Bridgeville's district has seen steady growth - there is a new three-story housing complex just built and there is more commercial construction about to begin on Route 13. There is an agricultural and chemical supplier, natural gas provider, compressed gas supplier, railway, schools and power substation in-district. Bridgeville has about 51 total volunteer members across all categories, but only 32 of those are active. In 2023, volunteers contributed approximately 8,287 hours responding to calls. Bridgeville has a "live-in" program for EMTs who work the night shift (6pm to 6am); they are afforded bunk facilities but they must wash their linens. In addition to the fire station, Bridgeville owns 4 other structures: 2 buildings on Market Street and Delaware Avenue and 2 rental houses on Market Street.

### **Financial Evaluation**

#### **Assets**

Bridgeville has a combination of both current and other assets. Current assets averaged \$247,993 from 2019 to 2023 and were cash and checking accounts. Other assets averaged \$6,308,266 and consisted of a Morgan Stanley investment account plus full paid shares of a building and loan. Total average assets were \$6,656,259. Non-current assets (physical plant and equipment, and/or vehicles) do not appear to be recorded by Bridgeville's independent accountant as assets. Aside from personnel, buildings, and property, the fleet is the largest asset (and liability) that any fire company has. Bridgeville's fleet has an average age of 11 years (2011), excluding antiques, and is displayed below:

# Sussex County Fire Service Financial Review and Analysis

## Bridgeville Fleet

Year	Make/Model	Type	Name	Approx Current (2024) Replace Value	Estimated Replacement Year	Estimated Replacement Value (inflated 8% annually)
<b>CURRENT</b>						
2012	Ford F-350 P/U Brush Truck	Utility (pick-up)/Cargo Truck	(#72-0)	\$100,000	2025	\$108,000
2004	Ford F-350 P/U Brush Truck	Utility (pick-up)/Cargo Truck	(#72-00)	\$100,000	2025	\$108,000
2007	Pierce Dash Engine	Engine	(#72-1)	\$1,200,000	2027	\$1,488,000
1936	Reo Antique Engine	Antique		Not Applicable	Not Applicable	Not Applicable
2002	International Engine/Brush	Engine	(#72-4)	\$1,200,000	2025	\$1,296,000
2022	Pierce Velocity Engine/Tanker	Tanker	(#72-5)	\$800,000	2042	\$1,952,000
2016	Pierce Velocity	Ladder/Tower	(#72-6)	\$2,400,000	2036	\$4,704,000
2024	Chevrolet Suburban	Command (fly car, other; sedan/van/etc.)	(#72-7)	\$65,000	2034	\$117,000
2018	Chevrolet 2500 P/U	Utility (pick-up)/Cargo Truck	(#72-8)	\$100,000	2028	\$132,000
2008	Ford F450 P/U	Utility (pick-up)/Cargo Truck	(#72-10)	\$100,000	2025	\$108,000
2012	Ford F350 P/U	Utility (pick-up)/Cargo Truck	(#72-13)	\$100,000	2025	\$108,000
2012	Ford EC350 Van	Command (fly car, other; sedan/van/etc.)	(#72-14)	\$65,000	2025	\$70,200
2007	Pace Enclosed Antique Trailer	Trailer (flatbed/enclosed/boat/other)	(#72-35)	\$25,000	2025	\$27,000
2011	Master Trailer	Trailer (flatbed/enclosed/boat/other)	(#72-36)	\$25,000	2026	\$29,000
2018	PJ Trailer	Trailer (flatbed/enclosed/boat/other)	(#72-37)	\$25,000	2033	\$43,000
1988	Brenner Tank/Trailer	Tanker	(#72-55)	\$800,000	2025	\$864,000
1989	Kenworth Tractor	Tanker	(#72-56)	\$800,000	2025	\$864,000
2024	Peterbilt 389	Tanker	#72-57	\$800,000	2044	\$2,080,000
2007	International/Horton	Ambulance	(#A-72)	\$350,000	2025	\$378,000
2022	Ford F-550/Horton	Ambulance	(#B-72)	\$350,000	2032	\$574,000
2010	Polaris Sportsman 4-Wheeler ATV	UTV/Other		\$30,000	2025	\$32,400
2009	Kubota UTV	UTV/Other		\$30,000	2025	\$32,400
<b>ON ORDER</b>						
<b>TOTAL CURRENT</b>				<b>\$9,465,000.00</b>		<b>\$15,115,000.00</b>

Bridgeville noted that the 1989 Kenworth trailer will be sold soon. Therefore, this item may be eligible for deletion in the debt schedule shown in the next section. The 2002 International Brush Truck might be sold next but no decision has been made. The 1988 Brenner Tanker is showing wear so this should be replaced, along with the 2007 International Horton Ambulance. Bridgeville noted they pride themselves on purchasing all capital assets with cash.

## Liabilities

Bridgeville has zero liabilities listed in its financial statements. However, Bridgeville did “borrow against an investment”. Bridgeville borrowed \$750,000 from Morgan Stanley on September 14, 2015, with a variable rate of interest, for the purchase of a new Pierce fire apparatus. The loan was a demand loan and was collateralized by all Morgan Stanley investment accounts held by Bridgeville. Payments of interest only were required monthly. The loan was paid in-full by December 31, 2022. Bridgeville decided to pursue this borrowing arrangement against their investments because the borrowing rate at the time was lower than the interest earning rate. These “loan” payments are reflected in Bridgeville’s profit and loss statements but do not correspond to either a short or long term liability in their financial statements. FACETS noted zero liabilities for Bridgeville in the summary of all Sussex fire company financial statements and did not classify it as debt in the two debt factors in the company’s report card because it is considered “self-supporting” debt. Had FACETS included this self-supporting debt, Bridgeville’s report card would have reflected an average 10.46% debt service and \$30.17 debt per capita on average across the five years.

Based on documentation received and information provided, FACETS assembled a 20-year estimated debt schedule assuming that all future needs would use financing, rather than cash (unless otherwise noted).



Sussex County Fire Service Financial Review and Analysis

Bridgeville - Existing and Projected Debt Schedule											
Year	2012 Ford 350 Utility (2025-2035)	2004 Ford 350 Utility (2025-2035)	2007 Pierce Dash Engine (2027-2037)	2002 International Engine (2025-2035)	2022 Pierce Velocity Tanker (2042-2052)	2016 Pierce Velocity Ladder (2036-2046)	2024 Chevrolet Suburban Command (2034-2044)	2018 Chevrolet 2500 Utility (2028-2038)	2008 Ford 450 Utility (2025-2035)	2012 Ford 350 Utility (2025-2035)	2012 Ford EC350 Van Command (2025-2035)
2024											
2025	\$13,986	\$13,986		\$167,838					\$13,986	\$13,986	\$9,091
2026	\$13,986	\$13,986		\$167,838					\$13,986	\$13,986	\$9,091
2027	\$13,986	\$13,986	\$192,703	\$167,838					\$13,986	\$13,986	\$9,091
2028	\$13,986	\$13,986	\$192,703	\$167,838				\$17,095	\$13,986	\$13,986	\$9,091
2029	\$13,986	\$13,986	\$192,703	\$167,838				\$17,095	\$13,986	\$13,986	\$9,091
2030	\$13,986	\$13,986	\$192,703	\$167,838				\$17,095	\$13,986	\$13,986	\$9,091
2031	\$13,986	\$13,986	\$192,703	\$167,838				\$17,095	\$13,986	\$13,986	\$9,091
2032	\$13,986	\$13,986	\$192,703	\$167,838				\$17,095	\$13,986	\$13,986	\$9,091
2033	\$13,986	\$13,986	\$192,703	\$167,838				\$17,095	\$13,986	\$13,986	\$9,091
2034	\$13,986	\$13,986	\$192,703	\$167,838			\$15,152	\$17,095	\$13,986	\$13,986	\$9,091
2035			\$192,703				\$15,152	\$17,095			
2036			\$192,703			\$609,190	\$15,152	\$17,095			
2037						\$609,190	\$15,152				
2038						\$609,190	\$15,152				
2039						\$609,190	\$15,152				
2040						\$609,190	\$15,152				
2041						\$609,190	\$15,152				
2042					\$252,793	\$609,190	\$15,152				
2043					\$252,793	\$609,190	\$15,152				
2044					\$252,793	\$609,190					
<b>TOTAL</b>	<b>\$139,865</b>	<b>\$139,865</b>	<b>\$1,927,028</b>	<b>\$1,678,379</b>	<b>\$758,379</b>	<b>\$5,482,706</b>	<b>\$151,520</b>	<b>\$153,851</b>	<b>\$139,865</b>	<b>\$139,865</b>	<b>\$90,912</b>

Sussex County Fire Service Financial Review and Analysis

Bridgeville - Existing and Projected Debt Schedule (Continued)											
Year	2007 Pace Enclosed Trailer (2025-2035)	2011 Master Trailer (2026-2036)	2018 PJ Trailer (2033-2043)	1988 Brenner Tanker (2025-2035)	1989 Kenworth Tanker (2025-2035)	2024 Peterbilt 389 Tanker (2044-2054)	2007 International Horton Ambulance (2025-2035)	2022 Ford 550 Horton Ambulance (2032-2042)	2010 Polaris Sportsman UTV (2025-2035)	2009 Kubota UTV (2025-2035)	Total
2024											\$0
2025	\$3,497			\$111,892	\$111,892		\$48,953		\$4,196	\$4,196	\$517,500
2026	\$3,497	\$3,756		\$111,892	\$111,892		\$48,953		\$4,196	\$4,196	\$521,256
2027	\$3,497	\$3,756		\$111,892	\$111,892		\$48,953		\$4,196	\$4,196	\$713,959
2028	\$3,497	\$3,756		\$111,892	\$111,892		\$48,953		\$4,196	\$4,196	\$731,053
2029	\$3,497	\$3,756		\$111,892	\$111,892		\$48,953		\$4,196	\$4,196	\$731,053
2030	\$3,497	\$3,756		\$111,892	\$111,892		\$48,953		\$4,196	\$4,196	\$731,053
2031	\$3,497	\$3,756		\$111,892	\$111,892		\$48,953		\$4,196	\$4,196	\$731,053
2032	\$3,497	\$3,756		\$111,892	\$111,892		\$48,953	\$74,336	\$4,196	\$4,196	\$805,389
2033	\$3,497	\$3,756	\$5,569	\$111,892	\$111,892		\$48,953	\$74,336	\$4,196	\$4,196	\$810,958
2034	\$3,497	\$3,756	\$5,569	\$111,892	\$111,892		\$48,953	\$74,336	\$4,196	\$4,196	\$826,110
2035		\$3,756	\$5,569					\$74,336			\$308,609
2036			\$5,569					\$74,336			\$914,043
2037			\$5,569					\$74,336			\$704,246
2038			\$5,569					\$74,336			\$704,246
2039			\$5,569					\$74,336			\$704,246
2040			\$5,569					\$74,336			\$704,246
2041			\$5,569					\$74,336			\$704,246
2042			\$5,569								\$882,703
2043											\$877,134
2044						\$269,370					\$1,131,352
<b>TOTAL</b>	<b>\$34,966</b>	<b>\$37,556</b>	<b>\$55,687</b>	<b>\$1,118,920</b>	<b>\$1,118,920</b>	<b>\$269,370</b>	<b>\$489,527</b>	<b>\$743,356</b>	<b>\$41,959</b>	<b>\$41,959</b>	<b>\$14,754,456</b>

*Notes*

\*Green = existing debt; Red = projected debt

\*Projected is based on existing Fleet replacement schedule and any notes provided during interviews or via email

\*Fixed interest rate of 5% assumed for all existing notes (in the absence of an interest rate provided by the organization) and all future notes

\*Principal and interest payments begin in year note is established (no in the rears schedules or delayed payments considered)

\*10-year note assumed for all vehicle types regardless of useful life

Estimated replacements may be removed, moved, or modified. This will depend on competing needs and economic climate. Please keep in mind this schedule only displays the first replacement - in reality, the organization may have to contemplate a second replacement within the 20-year period for shorter life cycles.

### **Sources of Income**

Bridgeville has received \$2,015,825 on average in revenue and other support from 2019 to 2023 and is made up of:

- Grants
- State insurance claims
- Contributions
- Fundraising
- Ambulance services
- Membership dues
- Refunds
- COVID grants
- Insurance claims
- House rentals
- Gain/loss on investment
- Hall rental

### **Operational Costs**

Bridgeville spent \$1,554,382 on average from 2019 to 2023 in the following categories:

- Advertising
- Ambulance billing
- Benefits
- Building Repairs and Maintenance
- Convention and Travel Expenses
- Dues and Subscriptions
- Equipment Repairs and Maintenance
- Fundraising and Other Expense
- Insurance
- Interest Expense
- Licenses, Permits and Taxes
- Meals and Meetings
- Office Supplies
- Payroll Taxes and Penalties
- Pension
- Postage and Delivery
- Professional Fees
- Salaries
- Scholarship
- Supplies
- Telephone
- Training
- Trash Removal
- Truck Fuel and Gasoline
- Uniforms
- Utilities
- Auxiliary (formerly Ladies Auxiliary) Expenses
- Capital Improvements
- Equipment Purchases
- Note Payable - Morgan Stanley Portfolio Loan
- Investment Fees
- Rental House Maintenance

### **Employee & Volunteer Costs**

Bridgeville currently has 24 career employees, which consists of 5 full-time and 19 part-time EMS only staff (EMTs). FT shifts are 24/72 and PT shifts are 12's or 24's;

overall, the company is staffed 24x7. On average, Bridgeville paid \$328,354 in salaries from 2019 to 2023.

Volunteers do not receive a stipend or pay per call. They receive nominal benefits including (but not limited to): the DVFA volunteer pension.

### **Basis of Accounting & Fiscal Year**

Bridgeville is on a modified cash basis of accounting and a calendar fiscal year (January-December).

### **Agreed Upon Procedures (AUPs) & Review Report (“Audit”)**

Bridgeville had 0 findings in regard to 2023 AUPs. In Bridgeville’s 2023 audit, there were no unique notes, findings, or material modifications.

### **Policies and Procedures**

Of the 11 topics listed in the bid, Bridgeville has 10 written policies for financial operations in a Financement Management Policy document. The only policy that is missing is Check / Credit Card.

### **Unique Circumstances**

Non-current assets (physical plant, equipment, and/or vehicles) do not appear to be recorded by Bridgeville’s independent accountant as assets. This is extremely unique in comparison to the other Sussex companies. Bridgeville does own land, buildings, and equipment, so it should be noted that their recorded assets are artificially low.

### **Financial Health, Trends and Sustainability**

In the following section, Bridgeville’s Report Card will be displayed and discussed.



## Financial Health Report Card 2019-2023

# Bridgeville

# FACTOR	2019	2020	2021	2022	2023	TREND	AVERAGE
1. Revenue per call	\$902.98	\$906.08	\$915.55	\$1,539.70	\$1,025.48	Favorable	\$1,057.96
2. Expenditures per call	\$1,331.69	\$1,333.32	\$1,250.30	\$205.71	\$1,492.98	Unfavorable	\$1,122.80
3. Employee benefits	14.69%	13.85%	13.03%	15.03%	15.13%	Unfavorable	14%
4. Cash position	4.0108	0.2806	3.0585	0.2807	0.0000	Unfavorable	1.53
5. Debt service*	0.00%	0.00%	0.00%	0.00%	0.00%	Stable	0.00%
6. Debt per capita*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Stable	\$0.00
7. Operating position	0.4059	0.4751	0.5859	6.5521	0.6747	Unfavorable	0.54
8. Revenue shortfalls	0.8850	0.8740	0.9768	1.2615	1.1032	Favorable	1.02
9. Expenditure overruns	0.7550	0.8444	0.9196	1.1869	1.0860	Unfavorable	0.96
10. EMS user fees	41.56%	35.83%	27.36%	24.48%	28.98%	Unfavorable	31.64%
11. Capital outlay	18.54%	27.23%	31.25%	58.47%	43.84%	Favorable	35.87%
12. Fund balance	17.22%	3.51%	6.23%	6.28%	1.59%	Unfavorable	6.96%
13. Solvency**	1.73%	1.43%	1.26%	19.34%	0.00%	Favorable	4.75%

\*Self-supporting debt existed during the 5 years but is not included above.

\*\*Accountant does not include fixed assets (land, buildings, and vehicles/equipment) in its total asset valuation in its financial statements.

### FINANCIAL HEALTH GRADE KEY (Grade is calculated using the averages)

STATUS	Description	Numeric	Est. Sustainability
GREEN	Fire company is in excellent financial health and likely to survive	100-90	16+ Years
YELLOW	Fire company is in good financial health and might survive	89-80	11-15 Years
ORANGE	Fire company is in fair financial health and might survive	79-60	4-10 Years
RED	Fire company is in poor financial health and unlikely to survive	59 or below	1-3 Years

GRADE  
**71.5**  
 4-10 years

### **Bridgeville Factors and Indicators**

Bridgeville received a weighted grade of 71.5, which corresponds to 925 points (out of 1,300) and an Orange rating based on average actuals over the five-year period. This means that the fire company is in good financial health and might survive 4-10 years based on revenue remaining consistent and expenditures inflating slightly each year. This grade is affected by low scores in the following higher weighted factor: EMS User Fees. The company's health grade is calculated off the five-year averages for all 13 factors whereas the trend is a comparison of 2019 to 2023. A favorable trend, therefore, does not necessarily translate to a favorable average overall. Please see a more detailed discussion on each factor below.

**Revenue per call** – Bridgeville's revenue per call from 2019 to 2023 increased from \$902.98 to \$1,025.48. This is a favorable trend; increasing operating revenue per call over time should allow Bridgeville to maintain service levels without difficulty so long as costs do not rise faster. Bridgeville membership should ask itself if this increase in revenues should stop at some point, how will it pay for increased costs in the future?

**Expenditures per call** – From 2019 to 2023, the cost to operate Bridgeville on a per call basis increased from \$1,331.69 to \$1,492.98. This could be the result of EMS call volume rising, inflation, and/or other factors. The rate of change (86.36%) is significantly faster than the rate at which revenue is increasing (12.11%), which is concerning. Bridgeville is currently net positive per call on average over the 5-year period, but it should consider options to reduce overall expenditures.

**Employee benefits** – Bridgeville's ratio of total employee benefits to total salary and wages essentially remained stable (slight increase) from 14.69% to 15.13% from 2019 to 2023. This (technically) unfavorable trend is not uncommon - benefits have increased annually nationwide. As of 2023, Bridgeville is still below the reasonable range of 16-50%. Therefore, Bridgeville could consider increasing benefits offered to assist with recruitment and retention so long as it examines all of its other needs first.

**Cash position** – Bridgeville's cash position decreased from 4.0108 in 2019 to 0 in 2023. While this is an unfavorable trend, Bridgeville is close to 1 in 2023, which is a perfect match between cash and short-term liabilities. Still, this unfavorable trend indicates that Bridgeville's current liabilities are increasing relative to cash and when all cash resources are being expended, a trend like this represents a clear potential for deficit in the future. Bridgeville should ask itself if its revenue collection systems are efficient and effective. Is there an aggressive delinquent revenue collection system in place? Is the company collecting and recording all revenues received during the budget year for which they were anticipated? Are all revenues deposited in a timely manner? Does the company have large amounts of revenue due shortly after the close of the current fiscal year that should actually be attributed to the current year? Is the actual cash flow compared to the projected cash flow on a routine basis? Are major expenditures timed to occur when cash will be available to pay bills?

**Debt service** – Bridgeville’s debt service remained stable at 0% from 2019 to 2023. This stable trend indicates that the proportion of Bridgeville’s general operating revenue devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities) did not change over the 5-year period. Debt analysts believe that debt service in excess of 15-20% of operating revenues is considered a problem. Every effort should be made to keep debt service low without negating capital requirements.

**Debt per capita** – Corresponding to the debt service factor above, Bridgeville’s debt per capita remained stable at \$0 from 2019 to 2023. It should be reiterated that a static 9,448 population is being used across all five years because that is the only data available through the County GIS and therefore affected this calculation. This non-existent debt burden means Bridgeville could consider taking on a reasonable amount of new debt for some of its apparatus purchases and/or capital improvements in the near future.

**Operating position** – Bridgeville’s operating position changed from 0.04059 to 0.6747 from 2019 to 2023. This is a significant change and is considered an unfavorable trend because Bridgeville is heading in the direction of a value of 1, which means the company operated at a deficit during the year. Bridgeville is therefore currently balancing its budget annually, maintaining reserves to cover emergency situations, and has sufficient cash available for timely payment of bills - but it is in danger of being in a bad position soon if patterns continue. It should be noted that Bridgeville’s operating position of 6.5521 for 2022 was excluded from the average calculation for points assigned to this factor in its overall grade because it is considered an outlier.

**Revenue shortfalls** – Bridgeville’s revenue shortfalls changed from 0.8850 to 1.1032 from 2019 to 2023. A value of 1 is a break-even situation. Bridgeville’s favorable trend above 1 indicates that company procedures used to estimate revenues are accurate. It is both tempting and common to overestimate revenues as a way to make budgets balance, but if actual revenues are exceeding budgeted revenues consistently from year to year, company leadership should evaluate closely and make adjustments.

**Expenditure overruns** – Bridgeville’s expenditure overruns changed from 0.7550 to 1.0860 from 2019 to 2023. A result of 1 indicates actual expenditures and budgeted expenditures are equal. While this is an unfavorable trend, the company should keep in mind it is still marginally above 1 and that on average, it was below 1. However, if this trend continues, Bridgeville is demonstrating that it is not assessing how well the estimates for anticipated expenditures for the year were prepared and how closely the budgeted versus actual expenses were monitored throughout the year. This practice should not continue.

**EMS user fees** – Bridgeville’s ambulance billing revenue when compared to the total cost of providing the service decreased from 41.56% to 28.98% from 2019 to 2023. A result of 100% means that the total cost of the service is being supported by the fees/charges. Bridgeville is experiencing an extremely unfavorable trend. This means



that collection rate should be consistently monitored and the contract with the third party biller should always be negotiated in the best interest of the company. Delinquent collections is an option to pursue along with numerous billings attempts (within statutory regulations) rather than simply writing off bad debt without evaluating collectability.

**Capital Outlay** - Bridgeville's capital outlay increased significantly from 2019 to 2023 from 18.54% to 43.84%. This increase in percentage of capital projects is a favorable trend. An increase in this factor typically means either needs increased or unnecessary spending is occurring. Fire companies need to keep up with capital replacements or they can fall behind very quickly, but the benchmark range to use is 11-20%. Therefore Bridgeville could consider decreasing their annual outlay slightly. Bridgeville ought to commit the same proportion of its current revenue to fund the acquisition or replacement of its infrastructure and apparatus as well as financing these types of purchases. The company may want to ask itself: If the company is unable to fund the replacement or acquisition of equipment, vehicles, equipment or facilities, would it be beneficial to institute a more aggressive maintenance and repair program to extend the life and utility of existing assets? Would the development of a capital reserve fund where funds could be accumulated to finance such items be a feasible alternative? This factor is related to the debt factors above.

**Fund balance** – Bridgeville's fund balances have fluctuated dramatically over the 5-year period. In 2019, Bridgeville had a fund balance of about \$197,182; this rose to \$211,972 in 2022 and then dipped to \$34,433 in 2023. Bridgeville is not using cash balances from prior years to fund operating expenditures for subsequent budgets. This is a best practice that Bridgeville should continue to employ. Bridgeville's fund balances are relative unless examined as a percentage of total expenditures - this ranged from 17.22% to 1.59% from 2019-2023. Bridgeville's operating revenue is consistently equal to or above operating expenditures. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 25% should be utilized for one-time expenses or be used to fund capital improvements. Bridgeville should monitor its fund balance and consider ways to increase it in the future.

**Solvency** - Bridgeville's solvency changed from 2019 at 1.73% to 0% in 2023. Bridgeville's assets are therefore made up of 0% liabilities, which is the lowest ratio possible and indicates good financial health. Under 50% is ideal. Over 100% indicates that liabilities exceed assets, which is not desirable. Therefore, as of 2023, Bridgeville is able to meet its long-term debts and other financial obligations and manage operations into the foreseeable future.

## **Carlisle (mutual aid)**

### **Summary of Organization and Services**

Carlisle operates 1 station (#42) with a fleet of 12 vehicles (excluding antiques and trailers) and covers a district that is approximately 50 square miles with 23,808 people. On average, Carlisle responded to a total of 5,396 calls from 2019-2023. Carlisle resides in both Sussex and Kent County. The approximate splits between Sussex and Kent County are shown below:

- Call Volume: Sussex - 1,032 (19%); Kent - 4,364 (81%)
- Population: Sussex - 13,839 (58%); Kent - 9,969 (42%)

Carlisle provides fire suppression and EMS-B services. Carlisle's district contains a large hospital, Route 113, and Route 1. Carlisle has about 80 total volunteer members across all categories but only 20 of those are active. In 2023, volunteers contributed approximately 8,287 hours across responding to calls, attending meetings, and administrative time. In addition to the fire station, Carlisle owns a four-bay garage behind the station.

Total dollar values are being used in both the Sussex and Kent reports, rather than splitting it up by the portion of the district served in each county.

### **Financial Evaluation**

#### **Assets**

Carlisle has current, non-current, and investment assets. Current assets averaged \$681,981 from 2019 to 2023 and were cash (checking and auxiliary) and deposits on pole building and equipment. Non-current assets include physical plant, property, equipment, vehicles, and equipment. Non-current assets, less accumulated depreciation, averaged \$3,440,024. Average investments is \$10,176,893 and includes cash and equivalents, equities, ETPs, fixed income, trusts, annuities, and CDs. Total average assets were \$14,298,898.

Aside from personnel, buildings, and property, the fleet is the largest asset (and liability) that any fire company has. Carlisle's fleet has an average age of 9 years (2016), excluding antiques, and is displayed below:

**Carlisle Fleet**

				Approx Current (2024) Replace Value	Estimated Replacement Year	Estimated Replacement Value (inflated 8% annually)
Year	Make/Model	Type	Name			
CURRENT						
2003	Pierce	Engine ▾		\$1,200,000	2025	\$1,296,000
2004	Ford	Command (fly car, other; sedan/van/etc.) ▾		\$65,000	2025	\$70,200
2006	Ford	Command (fly car, other; sedan/van/etc.) ▾		\$65,000	2025	\$70,200
2006	Spartan	Rescue ▾		\$1,200,000	2026	\$1,392,000
2010	Pierce	Engine ▾		\$1,200,000	2030	\$1,776,000
2011	Chevrolet	Command (fly car, other; sedan/van/etc.) ▾		\$65,000	2025	\$70,200
2013	Ford	Ambulance ▾		\$350,000	2025	\$378,000
2022	Chevrolet	Utility (pick-up)/Cargo Truck ▾		\$100,000	2032	\$164,000
2008	Loadrite	Trailer (flatbed/enclosed/boat/other) ▾		\$25,000	2025	\$27,000
2015	Loadrite	Trailer (flatbed/enclosed/boat/other) ▾		\$25,000	2030	\$37,000
2005	Haulman	Trailer (flatbed/enclosed/boat/other) ▾		\$25,000	2025	\$27,000
2017	Pierce	Engine ▾		\$1,200,000	2037	\$2,448,000
1999	Spartan	Ladder/Tower ▾		\$2,400,000	2025	\$2,592,000
2019	Ford	Utility (pick-up)/Cargo Truck ▾		\$100,000	2029	\$140,000
2019	Ford	Ambulance ▾		\$350,000	2029	\$490,000
ON ORDER						
2024		Ambulance - \$275,000 not incl power load/cot- replaces the 2013				
2024		Engine (repl. '97 Seagrave already sold for \$32k - not incl. above)		\$1,200,000.00	2025	\$1,296,000
TOTAL CURRENT				\$9,570,000		\$12,273,600

Carlisle noted they will most likely make a decision in the next three years to fund the replacement of either the heavy rescue OR the engine and tanker “sisters,” but not both.

**Liabilities**

Carlisle has a combination of both current and non-current liabilities. Current liabilities averaged \$43,659 from 2019 to 2023 and were accrued payroll taxes, SBA-PPP loan payable, and the current portions of long-term debt. Non-current liabilities are notes payable. Non-current liabilities, less net of issuance costs, averaged \$254,727. Total average liabilities were \$298,386.

Carlisle has a sinking fund for capital. They attempt to replace five sets of PPE and 10% of their fire hose annually. The HVAC will need some repairs but can most likely be funded by cash.

Based on documentation received and information provided, FACETS assembled a 20-year estimated debt schedule assuming that all future needs would use financing, rather than cash (unless otherwise noted).

Sussex County Fire Service Financial Review and Analysis

Carlisle - Existing and Projected Debt Schedule									
Year	DVFA Revolving Loan for Ladder (10 yrs @ 1%)	2003 Pierce Engine (2025-2035)	2004 Ford Command (2025-2035)	2006 Ford Command (2025-2035)	2006 Spartan Rescue (2026-2036)	2010 Pierce Engine (2030-2040)	2011 Chevrolet Command (2025-2035)	2013 Ford Ambulance (2025-2035)	2022 Chevrolet Utility (2032-2042)
2024	\$31,492								
2025	\$31,492	\$167,838	\$9,091	\$14,602			\$9,091	\$9,091	
2026	\$31,492	\$167,838	\$9,091	\$14,602	\$180,270		\$9,091	\$9,091	
2027	\$31,492	\$167,838	\$9,091	\$14,602	\$180,270		\$9,091	\$9,091	
2028	\$31,492	\$167,838	\$9,091	\$14,602	\$180,270		\$9,091	\$9,091	
2029	\$31,492	\$167,838	\$9,091	\$14,602	\$180,270		\$9,091	\$9,091	
2030	\$31,355	\$167,838	\$9,091	\$14,602	\$180,270	\$230,000	\$9,091	\$9,091	
2031		\$167,838	\$9,091	\$14,602	\$180,270	\$230,000	\$9,091	\$9,091	
2032		\$167,838	\$9,091	\$14,602	\$180,270	\$230,000	\$9,091	\$9,091	\$21,239
2033		\$167,838	\$9,091	\$14,602	\$180,270	\$230,000	\$9,091	\$9,091	\$21,239
2034		\$167,838	\$9,091	\$14,602	\$180,270	\$230,000	\$9,091		\$21,239
2035					\$180,270	\$230,000			\$21,239
2036						\$230,000			\$21,239
2037						\$230,000			\$21,239
2038						\$230,000			\$21,239
2039						\$230,000			\$21,239
2040									\$21,239
2041									\$21,239
2042									
2043									
2044									
<b>TOTAL</b>	<b>\$220,309</b>	<b>\$1,678,379</b>	<b>\$90,912</b>	<b>\$146,016</b>	<b>\$1,802,704</b>	<b>\$2,300,001</b>	<b>\$90,912</b>	<b>\$81,821</b>	<b>\$212,388</b>

Sussex County Fire Service Financial Review and Analysis

Carlisle - Existing and Projected Debt Schedule (continued)									
Year	2008 Loadrite Trailer (2025-2035)	2015 Loadrite Trailer (2030-2040)	2005 Haulman Trailer (2025-2035)	2017 Pierce Engine (2037-2047)	1999 Spartan Ladder (2025-2035)	2019 Ford Utility (2029-2039)	2019 Ford Ambulance (2029-2039)	2024 Engine (2044-2054)	Total
2024									\$33,516
2025	\$3,497		\$3,497		\$335,676			\$167,838	\$753,738
2026	\$3,497		\$3,497		\$335,676			\$167,838	\$934,009
2027	\$3,497		\$3,497		\$335,676			\$167,838	\$934,010
2028	\$3,497		\$3,497		\$335,676			\$167,838	\$934,011
2029	\$3,497		\$3,497		\$335,676	\$18,131	\$63,457	\$167,838	\$1,015,600
2030	\$3,497	\$4,792	\$3,497		\$335,676	\$18,131	\$63,457	\$167,838	\$1,250,255
2031	\$3,497	\$4,792	\$3,497		\$335,676	\$18,131	\$63,457	\$167,838	\$1,218,901
2032	\$3,497	\$4,792	\$3,497		\$335,676	\$18,131	\$63,457	\$167,838	\$1,240,141
2033	\$3,497	\$4,792	\$3,497		\$335,676	\$18,131	\$63,457	\$167,838	\$1,240,142
2034		\$4,792	\$3,497		\$335,676	\$18,131	\$63,457	\$167,838	\$1,227,555
2035		\$4,792				\$18,131	\$63,457		\$519,924
2036		\$4,792				\$18,131	\$63,457		\$339,654
2037		\$4,792		\$317,027		\$18,131	\$63,457		\$656,683
2038		\$4,792		\$317,027		\$18,131	\$63,457		\$656,684
2039				\$317,027					\$570,305
2040				\$317,027					\$340,306
2041				\$317,027					\$340,307
2042				\$317,027					\$319,069
2043				\$317,027					\$319,070
2044				\$317,027					\$319,071
<b>TOTAL</b>	<b>\$31,470</b>	<b>\$43,125</b>	<b>\$34,966</b>	<b>\$2,536,218</b>	<b>\$3,356,759</b>	<b>\$181,306</b>	<b>\$634,572</b>		<b>\$15,162,952</b>

*Notes*

\*Green = existing debt; Red = projected debt

\*Projected is based on existing Fleet replacement schedule and any notes provided during interviews or via email

\*Fixed interest rate of 5% assumed for all existing notes (in the absence of an interest rate provided by the organization) and all future notes

\*Principal and interest payments begin in year note is established (no in the rears schedules or delayed payments considered)

\*10-year note assumed for all vehicle types regardless of useful life

Estimated replacements may be removed, moved, or modified. This will depend on competing needs and economic climate. Please keep in mind this schedule only displays the first replacement - in reality, the organization may have to contemplate a second replacement within the 20-year period for shorter life cycles.

### **Sources of Income**

Carlisle has received \$2,520,809 on average in revenue and other support from 2019 to 2023 and is made up:

- Ambulance Receipts
- Ambulance Club
- Bar Income
- City of Milford Appropriations
- City of Milford Enhancement Fund
- Kent County Appropriation
- Sussex County Appropriation
- DE Appropriation
- DE Additional Grant
- DE Fire Insurance Rebate
- DE Red Light Fund
- DE Fire Prevention Matching
- Gain (Loss) on Sale of Equipment
- Fire Hall Rental
- Hursch Fund
- James Davis Fund
- Fundraisers
- Knox Box Sales
- Interest and Dividend Income
- Miscellaneous Income
- Partnership Distribution
- Realized and Unrealized Investment Gains/(Losses)

### **Operational Costs**

Carlisle spent \$1,544,542 on average from 2019 to 2023 in the following categories:

- Ambulance Captain
- Building Super
- Chief
- Chief Engineer
- Director
- Fire Recorder
- Treasurer
- Auxiliary
- Ambulance Club & Billing Service
- AirCards
- Banquet
- Code Messaging
- Computers/IT
- COVID-19
- Depreciation
- Dress Uniforms
- Employee Health Insurance
- Fire Hoses & Equipment - Grant
- Employee Quarters
- Fuel, Gas and Diesel
- Fund Drive
- Fund Raising
- Grant Application
- Heating Oil
- Insurance
- Interest Expense
- Investment Expenses
- Legal Fees
- Meals
- Miscellaneous/Supplies
- Payroll Taxes
- Pension Plan
- Salaries
- Taxes
- Telephone
- Utilities

## **Employee & Volunteer Costs**

Carlisle currently has 24 employees, which consists of 8 full-time firefighter/EMTs, 1 full-time administrative secretary, and 15 part-time firefighter/EMTs. There are three per shift minimum and overall, the company is staffed 24x7. On average, Carlisle paid \$489,557 in salaries from 2019 to 2023. FTs receive PTO, 100% health and dental (member-only; no family), and pension. PTs receive t-shirts, boots and turnout gear.

Volunteers do not receive a stipend or pay per call. They receive nominal benefits including (but not limited to): the DVFA level of service pension, company apparel, PPE, and annual banquet.

## **Basis of Accounting & Fiscal Year**

Carlisle is on an income tax basis of accounting and a calendar fiscal year (January-December).

## **Agreed Upon Procedures (AUPs) & Review Report (“Audit”)**

Carlisle’s AUP testing performed in 2023 showed no exceptions. In Carlisle’s 2023 audit, there were no unique notes, findings, or material modifications.

## **Policies and Procedures**

Of the 11 topics listed in the bid, Carlisle currently has the following 2 written policies in place within its Constitution & Bylaws: Financial Responsibilities by Role and Check / Credit Card.

## **Unique Circumstances**

As stated, Carlisle is the only company in Sussex that is located in both Sussex and Kent Counties.

There was confusion with the State on the number of ambulances owned by Carlisle and there was missed revenue as a result. A retroactive request was placed but it was denied. This issue should be resolved in FY26.

## **Financial Health, Trends and Sustainability**

In the following section, Carlisle’s Report Card will be displayed and discussed.



## Financial Health Report Card 2019-2023

### Carlisle

# FACTOR	2019	2020	2021	2022	2023	TREND	AVERAGE
1. Revenue per call	\$436.75	\$421.54	\$744.41	\$196.78	\$567.08	Favorable	\$473.31
2. Expenditures per call	\$242.65	\$259.78	\$300.63	\$317.79	\$313.88	Unfavorable	\$286.95
3. Employee benefits	6.96%	6.83%	4.73%	4.62%	7.06%	Unfavorable	6%
4. Cash position	242.8155	43.9040	0.3598	15.6683	7.5953	Unfavorable	62.07
5. Debt service	0.00%	0.00%	1.62%	5.50%	1.86%	Unfavorable	2%
6. Debt per capita	\$0.00	\$0.00	\$20.29	\$17.84	\$15.37	Unfavorable	\$10.70
7. Operating position	0.5556	0.6163	0.4038	1.6149	0.5535	Favorable	0.75
8. Revenue shortfalls	1.1593	1.8796	3.8217	0.7374	1.8861	Favorable	1.90
9. Expenditure overruns	0.9367	1.1576	1.1318	1.1909	1.1188	Unfavorable	1.11
10. EMS user fees	104.62%	123.91%	117.05%	102.39%	105.02%	Favorable	111%
11. Capital outlay	4.67%	3.71%	3.27%	4.34%	9.30%	Favorable	5%
12. Fund balance	23.80%	62.36%	237.66%	-38.08%	68.58%	Favorable	29.17%
13. Solvency	0.01%	0.27%	3.49%	3.27%	2.64%	Unfavorable	1.94%

Carlisle resides in both Sussex and Kent County. Total dollar values being used above, rather than splitting it up by the portion of the district served in each county. Approximate splits are as follows (Sussex/Kent): Call Volume 19% / 81%, Population 58% / 42%, Sq. Mi. 55% / 45%

**FINANCIAL HEALTH GRADE KEY** (Grade is calculated using the averages)

STATUS	Description	Numeric	Est. Sustainability
GREEN	Fire company is in excellent financial health and likely to survive	100-90	16+ Years
YELLOW	Fire company is in good financial health and might survive	89-80	11-15 Years
ORANGE	Fire company is in fair financial health and might survive	79-60	4-10 Years
RED	Fire company is in poor financial health and unlikely to survive	59 or below	1-3 Years

GRADE  
**83.25**  
11-15 years

### **Carlisle Factors and Indicators**

Carlisle received a weighted grade of 83.25, which corresponds to 1025 points (out of 1,300) and a Yellow rating based on average actuals over the five-year period. This means that the fire company is in fair financial health and might survive 11-15 years based on revenue remaining consistent and expenditures inflating slightly each year. This grade is affected by low scores in the following higher weighted factors: Fund Balance and Expenditure Overruns. The company's health grade is calculated off the five-year averages for all 13 factors whereas the trend is a comparison of 2019 to 2023. A favorable trend, therefore, does not necessarily translate to a favorable average overall. Please see a more detailed discussion on each factor below.

**Revenue per call** – Carlisle's revenue per call from 2019 to 2023 increased from \$436.75 to \$567.08. This is a favorable trend; increasing operating revenue per call over time should allow Carlisle to maintain service levels without difficulty so long as costs do not rise faster. Carlisle membership should ask itself if this increase in revenues should stop at some point, how will it pay for increased costs in the future?

**Expenditures per call** – From 2019 to 2023, the cost to operate Carlisle on a per call basis increased from \$242.65 to \$313.88. This could be the result of EMS call volume rising, inflation, and/or other factors. The rate of change (29.35%) is almost the same exact rate at which revenue is increasing (29.84%), which is a good indicator. Carlisle should of course always consider options to keep overall expenditures flat and continue to monitor.

**Employee benefits** – Carlisle's ratio of total employee benefits to total salary and wages essentially remained stable (with a slight increase) from 6.96% to 7.06% from 2019 to 2023. This (technically) unfavorable trend is not uncommon - benefits have increased annually nationwide. As of 2023, Carlisle is below the reasonable range of 16-50%. Carlisle could consider increasing benefits slightly if it believes it will assist with recruitment and retention so long as it first reviews all other needs first.

**Cash position** – Carlisle's cash position decreased from 242.82 in 2019 to 7.59 in 2023. While this is an unfavorable trend, Carlisle is still above 1, which is a perfect match between cash and short-term liabilities. Still, this drastic drop and unfavorable trend indicates that Carlisle's current liabilities are increasing relative to cash and when all cash resources are being expended, a trend like this represents a clear potential for deficit in the future. Carlisle should ask itself if its revenue collection systems are efficient and effective. Is there an aggressive delinquent revenue collection system in place? Is the company collecting and recording all revenues received during the budget year for which they were anticipated? Are all revenues deposited in a timely manner? Does the company have large amounts of revenue due shortly after the close of the current fiscal year that should actually be attributed to the current year? Is the actual cash flow compared to the projected cash flow on a routine basis? Are major expenditures timed to occur when cash will be available to pay bills?

**Debt service** – Carlisle’s debt service increased slightly from 0% to 1.86% from 2019 to 2023. This (technically) unfavorable trend indicates the proportion of Carlisle’s general operating revenue devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities) increased over the 5-year period. Debt analysts believe debt service in excess of 15-20% of operating revenues is considered a problem. Therefore, Carlisle could consider another debt issue because it could handle additional principal and interest payments without overburdening itself.

**Debt per capita** – Corresponding to the debt service factor above, Carlisle’s debt per capita increased from \$0 to \$15.37 from 2019 to 2023. It should be reiterated that a static 23,808 population is being used across all five years (because that is the only data available through the County GIS) and therefore affected this calculation. This debt burden is extremely low and Carlisle could therefore consider taking on a reasonable amount of new debt for some of its apparatus purchases and/or capital improvements in the near future.

**Operating position** – Carlisle’s operating position changed slightly from 0.5556 to 0.5535 from 2019 to 2023. This is considered a favorable trend - the company’s ability to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills improved. It also indicates the company is not spending down fund balances from previous years to fund current operations.

**Revenue shortfalls** – Carlisle’s revenue shortfalls changed from 1.1593 to 1.8861 from 2019 to 2023. A value of 1 is a break-even situation. Carlisle’s favorable trend above 1 indicates that company procedures used to estimate revenues are accurate (as they are receiving what they budgeted) but could benefit from being examined to see they can be increased. It is both tempting and common to overestimate revenues as a way to make budgets balance but if actual revenues are exceeding budgeted revenues consistently from year to year, company leadership should evaluate closely and make adjustments.

**Expenditure overruns** – Carlisle’s expenditure overruns changed from 0.9367 to 1.1188 from 2019 to 2023. A result of 1 indicates actual expenditures and budgeted expenditures are equal. While Carlisle moved in the incorrect direction over the 5 year period and this is therefore an unfavorable trend, the company should keep in mind it was below 1 at the beginning of the period. Carlisle is demonstrating by this trend that over time, its ability to assess how well the estimates for anticipated expenditures for the year were prepared and how closely the budgeted versus actual expenses were monitored throughout the year has diminished. Carlisle’s expenditure budget should be reexamined.

**EMS user fees** – Carlisle’s ambulance billing revenue when compared to the total cost of providing the service essentially remained stable (slight increase) from 104.62% to 105.02% from 2019 to 2023. A result of 100% means that the total cost of the service is being supported by the fees/charges. In FACETS’ discussion with Carlisle, the company

indicated it did not believe ambulance billing covered the cost of providing EMS services but this evaluation suggests the opposite. This could mean Carlisle might not be incorporating all costs that are required to provide EMS services. For example, shared services for building maintenance are commonly one of the items that fire departments attribute 100% to the fire budget when they really should be split between fire and EMS to get the true cost of the service.

**Capital Outlay** - Carlisle's capital outlay increased from 2019 to 2023 from 4.67% to 9.30%. This increase in percentage of vehicle, equipment, and building expenses financed from current operating revenues is a favorable trend. An increase in this factor typically either means that needs increased or needs previously deferred are being addressed. It should be noted that the 237.66% outlier in 2021 was excluded from the average that is used to calculate the points for this factor in Carlisle's overall grade. Fire companies need to keep up with capital replacements or they can fall behind very quickly. A benchmark range to use is 11-20% and therefore Carlisle could actually consider increasing their annual outlay slightly and still be financially stable. Carlisle ought to commit the same proportion of its current revenue to fund capital items as it does financing. The company may want to ask itself: Are decisions to defer capital projects simply to avoid having to generate additional revenues? If the company is unable to fund the replacement or acquisition of equipment, vehicles, equipment or facilities, would it be beneficial to institute a more aggressive maintenance and repair program to extend the life and utility of existing assets? Would the development of a capital reserve fund where funds could be accumulated to finance such items be a feasible alternative? This factor is related to the debt factors above.

**Fund balance** – Carlisle's fund balances have fluctuated over the 5-year period. In 2019, Carlisle had a fund balance of about \$320,641; this jumped in 2021 but that was mainly due to a one-time sizable gain on investments and was followed by a significant loss on investments in 2022. Carlisle ended up at a \$1.2M fund balance in 2023, which incorporates a \$554K gain on investments (\$646K cash). As of 2023, Carlisle is not using cash balances from prior years to fund operating expenditures for subsequent budgets. This is a best practice that Carlisle should continue to employ but at the same time monitor for a surplus in excess. When surplus cash exists, it should be allocated as emergency operating reserve funds. Carlisle's fund balances are relative unless examined as a percentage of total expenditures - this ranged from 23.80% to 68.58% from 2019-2023. Carlisle's operating revenue is consistently equal to or above operating expenditures. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 25% should be utilized for one-time expenses or be used to fund capital improvements. Carlisle could therefore benefit from reinvesting some of its additional fund balance into capital or operating needs.

**Solvency** - Carlisle's solvency remained essentially stable (slight increase) from 2019 at 0.01% to 2.64% in 2023 - a small (technically) unfavorable increase overall. Carlisle's assets are therefore made up of roughly 3% liabilities, which is an extremely low ratio and indicates good financial health. Under 50% is ideal. Over 100% indicates that liabilities exceed assets, which is not desirable. Therefore, as of 2023, Carlisle is

extremely able to meet its long-term debts and other financial obligations and manage operations into the foreseeable future. Carlisle could increase its liabilities to address needs without being concerned about being overextended.

## **Dagsboro**

### **Summary of Organization and Services**

Dagsboro operates 1 station (#73) with a fleet of 14 vehicles (excluding antiques and trailers) and covers a district inhabited by 4,783 people. Dagsboro provides fire suppression, EMS-B, and marine/dive team services. On average, Dagsboro responded to a total of 751 calls from 2019-2023. Dagsboro's district has Route 113, schools and new developments. There is a power plant within the district, but it is currently non-operational. Dagsboro has about 80 total volunteer members across all categories but only 30 of those are active. In 2023, volunteers contributed approximately 5,216 hours across all types of activities (calls, training, meetings, events, etc.). In addition to the fire station, Dagsboro owns the adjacent lot and the goal is to build a pole barn.

### **Financial Evaluation**

#### **Assets**

Dagsboro has a combination of both current and non-current assets. Current assets averaged \$2,142,554 from 2019 to 2023 and were cash (checking, savings, and money markets), CDs, and stock fund. Non-current assets include land, building, equipment, and vehicles. Non-current assets, less accumulated depreciation, averaged \$5,485,723. Total average assets were \$7,628,278. Aside from personnel, buildings, and property, the fleet is the largest asset (and liability) that any fire company has. Dagsboro's fleet has an average age of 17 years (2008), excluding antiques, and is displayed below:

**Dagsboro Fleet**

Year	Make/Model	Type	Name	Approx Current (2024) Replace Value	Estimated Replacement Year	Estimated Replacement Value (inflated 8% annually)
<b>CURRENT</b>						
1987	Chevrolet	Utility (pick-up)/Cargo Truck	73-0	\$100,000	2025	\$108,000
1983	Sutphen	Engine	73-1	\$1,200,000	2025	\$1,296,000
1991	Sutphen	Engine	73-2	\$1,200,000	2025	\$1,296,000
2009	Sutphen	Engine	73-3	\$1,200,000	2029	\$1,680,000
1956	Ford	Antique	73-4	Not Available	Not Available	Not Available
2015	Chevrolet	Command (fly car, other; sedan/van/etc)	73-8	\$65,000	2025	\$70,200
2011	Homesteader	Trailer (flatbed/enclosed/boat/other)	Dive Trailer	\$25,000	2026	\$29,000
2017	Quality Cargo	Trailer (flatbed/enclosed/boat/other)	Forest Unit	\$25,000	2032	\$41,000
2024	Sea Ark	Boat - Small (soft/small) (with motor)	M-73	\$45,000	2039	\$99,000
2019	Sutphen	Ladder/Tower	Quint 73	\$2,400,000	2039	\$5,280,000
1999	Sutphen	Rescue	Rescue 73	\$1,200,000	2025	\$1,296,000
1993	Kenworth	Tanker	Tanker 73	\$800,000	2025	\$864,000
2022	Ford	Utility (pick-up)/Cargo Truck	Utility 73-9	\$100,000	2032	\$164,000
2007	Chevrolet	Utility (pick-up)/Cargo Truck	Utility 73	\$100,000	2025	\$108,000
2010	Ford	Command (fly car, other; sedan/van/etc)	73-14 (van)	\$65,000	2025	\$70,200
2019	Ford	Ambulance	A-73	\$350,000	2029	\$490,000
2022	Ford	Ambulance	B-73	\$350,000	2032	\$574,000
<b>ON ORDER</b>						
<b>TOTAL CURRENT</b>				<b>\$9,225,000</b>		<b>\$13,465,400</b>

Dagsboro recently paid off an ambulance in December 2024 and 2029 is their plan for the next ambulance purchase. Their SCBAs have six more years. The SCBA compressor, washer, dryer, extrication tools all have long useful lives remaining and no replacement is foreseen.

**Liabilities**

Dagsboro has a combination of both current and non-current liabilities. Current liabilities averaged \$296,683 from 2019 to 2023 and were credit card payable and the current portions of long-term debt. Non-current liabilities include various apparatus loans and one building loan. Non-current liabilities, less net of issuance costs, averaged \$2,573,758. Total average liabilities were \$2,870,441.

Dagsboro agreed that their debt was too high in the past (had approached 40%) - going forward they plan to reduce.

Based on documentation received and information provided, FACETS assembled a 20-year estimated debt schedule assuming that all future needs would use financing, rather than cash (unless otherwise noted).



Sussex County Fire Service Financial Review and Analysis

Dagsboro - Existing and Projected Debt Schedule										
Year	\$1.6M Building Mortgage (private) - Assumes P+I	State Revolving Loan for Quint (\$480k owed; pmts estimated)	Future Building Modications (HVAC & EMS Suite Rehab)	SCBAs	1987 Chevrolet Utility (2025-2035)	1983 Sutphen Engine (2025-2035)	1991 Sutphen Engine (2025-2035)	2009 Sutphen Engine (2025-2035)	2015 Chevrolet Command (2025-2035)	2011 Homesteader Trailer (2026-2036)
2024	\$300,000	\$52,465								
2025	\$300,000	\$52,465			\$13,986	\$167,838	\$167,838	\$217,568	\$9,091	
2026	\$300,000	\$52,465	\$25,000		\$13,986	\$167,838	\$167,838	\$217,568	\$9,091	\$3,756
2027	\$300,000	\$52,465	\$25,000		\$13,986	\$167,838	\$167,838	\$217,568	\$9,091	\$3,756
2028	\$300,000	\$52,465			\$13,986	\$167,838	\$167,838	\$217,568	\$9,091	\$3,756
2029	\$300,000	\$52,465			\$13,986	\$167,838	\$167,838	\$217,568	\$9,091	\$3,756
2030		\$52,465			\$13,986	\$167,838	\$167,838	\$217,568	\$9,091	\$3,756
2031		\$52,465		\$24,000	\$13,986	\$167,838	\$167,838	\$217,568	\$9,091	\$3,756
2032		\$52,465		\$24,000	\$13,986	\$167,838	\$167,838	\$217,568	\$9,091	\$3,756
2033		\$52,465		\$24,000	\$13,986	\$167,838	\$167,838	\$217,568	\$9,091	\$3,756
2034				\$24,000	\$13,986	\$167,838	\$167,838	\$217,568	\$9,091	\$3,756
2035				\$24,000						\$3,756
2036				\$24,000						
2037				\$24,000						
2038				\$24,000						
2039				\$24,000						
2040										
2041										
2042										
2043										
2044										
<b>TOTAL</b>	<b>\$1,800,000</b>	<b>\$524,645</b>	<b>\$50,000</b>	<b>\$216,000</b>	<b>\$139,865</b>	<b>\$1,678,379</b>	<b>\$1,678,379</b>	<b>\$2,175,677</b>	<b>\$90,912</b>	<b>\$37,556</b>

Sussex County Fire Service Financial Review and Analysis

Dagsboro - Existing and Projected Debt Schedule (Continued)											
Year	2017 Quality Cargo Trailer (2032-2042)	2024 SeaArk Boat (2039-2049)	2019 Sutphen Ladder (2039-2049)	1999 Sutphen Ladder (2025-2035)	1993 Kenworth Tanker (2025-2035)	2022 Ford Utility (2032-2042)	2007 Chevrolet Utility (2025-2035)	2010 Ford Command (2025-2035)	2019 Ford Ambulance (2029-2039)	2022 Ford Ambulance (2032-2042)	Total
2024											\$354,489
2025				\$167,838	\$111,892		\$13,986	\$9,091			\$1,233,618
2026				\$167,838	\$111,892		\$13,986	\$9,091			\$1,262,375
2027				\$167,838	\$111,892		\$13,986	\$9,091			\$1,262,376
2028				\$167,838	\$111,892		\$13,986	\$9,091			\$1,237,377
2029				\$167,838	\$111,892		\$13,986	\$9,091	\$63,457		\$1,300,835
2030				\$167,838	\$111,892		\$13,986	\$9,091	\$63,457		\$1,000,836
2031				\$167,838	\$111,892		\$13,986	\$9,091	\$63,457		\$1,024,837
2032	\$5,310			\$167,838	\$111,892	\$21,239	\$13,986	\$9,091	\$63,457	\$74,336	\$1,125,722
2033	\$5,310			\$167,838	\$111,892	\$21,239	\$13,986	\$9,091	\$63,457	\$74,336	\$1,125,723
2034	\$5,310			\$167,838	\$111,892	\$21,239	\$13,986	\$9,091	\$63,457	\$74,336	\$1,073,260
2035	\$5,310					\$21,239			\$63,457	\$74,336	\$194,132
2036	\$5,310					\$21,239			\$63,457	\$74,336	\$190,377
2037	\$5,310					\$21,239			\$63,457	\$74,336	\$190,378
2038	\$5,310					\$21,239			\$63,457	\$74,336	\$190,379
2039	\$5,310	\$12,821	\$683,784			\$21,239				\$74,336	\$823,528
2040	\$5,310	\$12,821	\$683,784			\$21,239				\$74,336	\$799,529
2041	\$5,310	\$12,821	\$683,784			\$21,239				\$74,336	\$799,530
2042		\$12,821	\$683,784								\$698,647
2043		\$12,821	\$683,784								\$698,648
2044		\$12,821	\$683,784								\$698,649
<b>TOTAL</b>	<b>\$53,097</b>	<b>\$76,926</b>	<b>\$4,102,705</b>	<b>\$1,678,379</b>	<b>\$1,118,920</b>	<b>\$212,388</b>	<b>\$139,865</b>	<b>\$90,912</b>	<b>\$634,572</b>	<b>\$743,356</b>	<b>\$17,285,248</b>

*Notes*

\*Green = existing debt; Red = projected debt

\*Projected is based on existing Fleet replacement schedule and any notes provided during interviews or via email

\*Fixed interest rate of 5% assumed for all existing notes (in the absence of an interest rate provided by the organization) and all future notes

\*Principal and interest payments begin in year note is established (no in the rears schedules or delayed payments considered)

\*10-year note assumed for all vehicle types regardless of useful life

Note: Dagsboro plans to sell its old boat to Seaford for \$1.

Estimated replacements may be removed, moved, or modified. This will depend on competing needs and economic climate. Please keep in mind this schedule only displays the first replacement - in reality, the organization may have to contemplate a second replacement within the 20-year period for shorter life cycles.

### **Sources of Income**

Dagsboro has received \$1,316,785 on average in revenue and other support from 2019 to 2023 and is made up of:

- Federal Funds
- Impact/Building Permit Fees
- Ambulance
- Building Rent
- Contributions Income
- County Funds
- Fund Drive
- State Funds
- Fundraisers
- Miscellaneous Income
- Gain/Loss from equipment sale
- Unrealized gain/loss on investments
- Dividend income
- Interest income

Dagsboro prides themselves on fundraisers: Chicken BBQs, Ladies Night, Shrimp Eat, and Shrimp & Pulled Pork.

### **Operational Costs**

Dagsboro spent \$1,257,730 on average from 2019 to 2023 in the following categories:

- Firefighter Meals
- Security
- Fire Police
- Health Insurance
- Computer
- Station Bucks
- Vehicle Fuel
- Payroll
- Internet
- Functions
- Donations and Gifts
- Investment Fees
- Payroll Taxes
- Dive Team
- Training
- Pension
- Fundraising
- Fire Prevention
- Uniforms
- Billing Service
- Bank Service Charges
- Depreciation Expense
- Dues and Subscriptions
- Insurance
- Interest Expense
- Licenses and Permits
- Office Supplies
- Postage and Delivery
- Accounting
- Legal Fees
- Building Repairs
- Equipment Repairs
- Supplies
- Telephone
- Conventions
- Meals
- Travel & Entertainment -Other
- Utilities

## **Employee & Volunteer Costs**

Dagsboro currently has approximately 16 employees, which consists of 6 full-time EMTs and 10 part-time firefighter/EMTs. There are two career staff per 24-hour shift and overall, the company is staffed 24x7. On average, Dagsboro paid \$278,742 in salaries from 2019 to 2023.

There are approximately 80 volunteers. Volunteers do not receive a stipend or pay per call. They receive nominal benefits including (but not limited to): awards banquet, Station Bucks Program, and PPE.

## **Basis of Accounting & Fiscal Year**

Dagsboro is on an income tax basis of accounting and a calendar fiscal year (January-December).

## **Agreed Upon Procedures (AUPs) & Review Report (“Audit”)**

Dagsboro had 2 findings in regard to 2023 AUPs: 1) No evidence was provided by management to support the approved gross pay amount for the payroll testing on all 5; 2) Evidence was not provided to fully substantiate one out of two travel reimbursements. In Dagsboro’s 2023 audit, there were no unique notes, findings, or material modifications.

## **Policies and Procedures**

Of the 11 topics listed in the bid, Dagsboro currently has written policies for all in a Financement Management Policy document.

## **Unique Circumstances**

Dagsboro runs “dual response” with Frankford. They alternate days - one day Dagsboro runs and the other Frankford runs. These are done on 24-hour shifts. This practice has been going on for over 20 years but with call volume rising, they are unsure if it will continue in the future.

## **Financial Health, Trends and Sustainability**

In the following section, Dagsboro’s Report Card will be displayed and discussed.

## Financial Health Report Card 2019-2023

# Dagsboro

# FACTOR	2019	2020	2021	2022	2023	TREND	AVERAGE
1. Revenue per call	\$1,888.95	\$1,984.40	\$1,659.32	\$1,919.05	\$2,255.18	Favorable	\$1,941.38
2. Expenditures per call	\$1,902.61	\$1,535.09	\$1,469.10	\$1,570.82	\$1,912.34	Unfavorable	\$1,677.99
3. Employee benefits	32.40%	14.27%	15.80%	20.74%	21.84%	Favorable	21%
4. Cash position	5.5703	5.8117	7.1171	6.7157	15.5973	Favorable	8.16
5. Debt service	19.79%	20.52%	30.59%	34.22%	19.79%	Stable	25%
6. Debt per capita	\$670.77	\$617.60	\$549.37	\$444.49	\$408.29	Favorable	\$538.11
7. Operating position	1.0072	0.7736	0.8854	0.8185	0.8480	Favorable	0.87
8. Revenue shortfalls*	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
9. Expenditure overruns	0.8377	0.9106	0.8534	1.6076	1.2810	Unfavorable	1.10
10. EMS user fees	35.38%	37.73%	34.39%	21.40%	35.04%	Unfavorable	33%
11. Capital outlay	18.87%	8.08%	3.26%	31.78%	8.02%	Unfavorable	14%
12. Fund balance	-9.54%	18.81%	10.41%	-3.45%	3.57%	Favorable	3.96%
13. Solvency	45.45%	42.10%	38.48%	32.79%	28.58%	Favorable	37.48%

\*Revenue budgets were unavailable.

### FINANCIAL HEALTH GRADE KEY *(Grade is calculated using the averages)*

STATUS	Description	Numeric	Est. Sustainability
GREEN	Fire company is in excellent financial health and likely to survive	100-90	16+ Years
YELLOW	Fire company is in good financial health and might survive	89-80	11-15 Years
ORANGE	Fire company is in fair financial health and might survive	79-60	4-10 Years
RED	Fire company is in poor financial health and unlikely to survive	59 or below	1-3 Years

GRADE  
**53.75**  
 1-3 years

### **Dagsboro Factors and Indicators**

Dagsboro received a weighted grade of 53.75, which corresponds to 625 points (out of 1,300) and a Red rating based on average actuals over the five-year period. This means that the fire company is in poor financial health and might survive 1-3 years based on revenue remaining consistent and expenditures inflating slightly each year. This grade is affected by low scores in the following higher weighted factors: Revenue Shortfalls, Expenditure Overruns, EMS User Fees, and Capital Outlay. The company's health grade is calculated off the five-year averages for all 13 factors whereas the trend is a comparison of 2019 to 2023. A favorable trend, therefore, does not necessarily translate to a favorable average overall. Please see a more detailed discussion on each factor below.

**Revenue per call** – Dagsboro's revenue per call from 2019 to 2023 increased from \$1,888.95 to \$2,255.18. This is a favorable trend; increasing operating revenue per call over time should allow Dagsboro to maintain service levels without difficulty so long as costs do not rise faster. Dagsboro membership should ask itself if this increase in revenues should stop at some point, how will it pay for increased costs in the future?

**Expenditures per call** – From 2019 to 2023, the cost to operate Dagsboro on a per call basis increased from \$1,902.61 to \$1,912.34. This could be the result of EMS call volume rising, inflation, and/or other factors. The rate of change (0.51%) is much slower than the rate at which revenue is increasing (19.39%), which is a good indicator. Dagsboro is net positive on average over the 5-year period per call but it should continue to monitor and consider options to reduce overall expenditures.

**Employee benefits** – Dagsboro's ratio of total employee benefits to total salary and wages decreased from 32.40% to 21.84% from 2019 to 2023. This favorable trend is uncommon - benefits have increased annually nationwide. As of 2023, Dagsboro is within the reasonable range of 16-50%. Dagsboro could comfortably increase benefits slightly if needed or it could benefit from simply keeping them constant for now, within the limitations of employment agreements.

**Cash position** – Dagsboro's cash position increased from 5.5703 in 2019 to 15.5973 in 2023. This is a favorable trend and Dagsboro is above 1, which is a perfect match between cash and short-term liabilities. This favorable trend indicates that Dagsboro's current liabilities are decreasing relative to cash and when all cash resources are being expended, there is still more available for a potential for surplus in the future. Dagsboro should ask itself: Does the company have an aggressive policy for the investment of fund balances?

**Debt service** – Dagsboro's debt service remained stable at 19.79% from 2019 to 2023. This stable trend indicates the proportion of Dagsboro's general operating revenue devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities) stayed the same over the 5-year period. Debt analysts believe debt service in excess of 15-20% of operating revenues is considered a problem. Every

effort should be made to maintain or slightly reduce this level while meeting the capital requirements. *Dagsboro leadership notes that debt service increased over the five year period because the company elected to accelerate the repayment of its building mortgage.*

**Debt per capita** – Dagsboro's debt per capita decreased from \$670.77 to \$408.29 from 2019 to 2023. Normally, this factor correlates to debt service but in Dagsboro's case, there is an inverse relationship. This could mean that Dagsboro made a large principal payment on existing debt in 2023. It should be reiterated that a static 4,783 population is being used across all five years (because that is the only data available through the County GIS) and therefore affected this calculation. This debt burden is moderate and Dagsboro should therefore consider keeping pausing new debt issues to allow for smoothing. *Dagsboro leadership notes that debt per capita increased over the five year period because the company elected to accelerate the repayment of its building mortgage.*

**Operating position** – Dagsboro's operating position changed from 1.0072 to .8480 from 2019 to 2023. This is a large change and is considered a favorable trend. It means the company's ability to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills is improving. It also indicates the company is not spending down fund balances from previous years to fund current operations.

**Revenue shortfalls** – FACETS was unable to perform the calculation for this factor because Dagsboro does not create annual revenue budgets. By default, Dagsboro receives 0 points for this factor. Evaluating past revenue and forecasting future revenue is very important for a fire/EMS organization to do to understand how much it has to cover expenditures.

**Expenditure overruns** – Dagsboro's expenditure overruns changed from 0.8377 to 1.6076 from 2019 to 2023. A result of 1 indicates actual expenditures and budgeted expenditures are equal. While Dagsboro moved in the wrong direction over the 5 year period and this is therefore an unfavorable trend, the company should keep in mind that it was below 1 in 2019. Dagsboro is demonstrating by this trend that its ability to assess how well the estimates for anticipated expenditures for the year were prepared and how closely the budgeted versus actual expenses were monitored throughout the year is diminishing. Dagsboro should reevaluate its expenditure budgets against actuals.

**EMS user fees** – Dagsboro's ambulance billing revenue when compared to the total cost of providing the service decreased from 35.28% to 21.40% from 2019 to 2023. A result of 100% means that the total cost of the service is being supported by the fees/charges. This unfavorable trend means that the collection rate should be consistently monitored. The contract with the third party biller should always be negotiated in the best interest of the company. Delinquent collections is an option to pursue along with numerous billings attempts (within statutory regulations) rather than simply writing off bad debt without evaluating collectability. *Dagsboro leadership notes*



*that there is a far larger portion of state/federal benefits payers in their district versus private payers, which makes collections challenging.*

**Capital Outlay** - Dagsboro's capital outlay decreased from 2019 to 2023 from 18.87% to 8.02%. This decrease in percentage of vehicle, equipment, and building expenses financed from current operating revenues is an unfavorable trend. A decrease in this factor typically means needs are being deferred. A benchmark range to use is 11-20% and therefore Dagsboro should consider decreasing their annual outlay slightly. The company may want to ask itself: If the company is unable to fund the replacement or acquisition of equipment, vehicles, equipment or facilities, would it be beneficial to institute a more aggressive maintenance and repair program to extend the life and utility of existing assets? *This factor is related to the debt factors above. Dagsboro leadership notes that since 2023, the company has established an investment account to move money at year-end for future capital purchase needs.*

**Fund balance** – Dagsboro's fund balances have fluctuated dramatically over the 5-year period. In 2019, Dagsboro had a fund balance of about -\$123,588; this jumped from \$224,953 in 2020 and then dipped to \$53,216 in 2023. Dagsboro is not using cash balances from prior years to fund operating expenditures for subsequent budgets. This is a best practice that Dagsboro should continue to employ but also monitor for a surplus in excess. When surplus cash exists, it should be allocated as emergency operating reserve funds. Dagsboro's fund balances are relative unless examined as a percentage of total expenditures - this ranged from -9.54% to 3.45% from 2019-2023. Dagsboro's operating revenue was consistently equal to or above operating expenditures from 2020-2023. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 25% should be utilized for one-time expenses or be used to fund capital improvements.

**Solvency** - Dagsboro's solvency changed significantly from 2019 at 45.45% to 28.58% in 2023 - with a small favorable decrease overall. Dagsboro's assets are therefore made up of roughly 29% liabilities, which is a low ratio and indicates good financial health. Under 50% is ideal. Over 100% indicates that liabilities exceed assets, which is not desirable. Therefore, as of 2023, Dagsboro is able to meet its long-term debts and other financial obligations and manage operations into the foreseeable future.

## **Delmar**

### **Summary of Organization and Services**

Delmar operates 1 station (#74) with a fleet of 17 vehicles (excluding antiques and trailers) and covers a district inhabited by 6,179 people. Delmar provides fire suppression and EMS-B services. On average, Delmar responded to a total of 2,710 calls from 2019-2023. Delmar's district encompasses Bi-State Boulevard, a wastewater treatment facility, a rehabilitation/nursing center, and schools. Delmar has about 75 total volunteer members across all categories, but only 17 of those are active. Delmar does not have a formal live-in program, but they do have an "Associates Program", which is a tool for Warwick Tech's EMT course (requires ride-alongs) and has the potential to assist Delmar in enhancing volunteerism. Delmar owns the entire block that the fire station is on but they do not rent it out.

### **Financial Evaluation**

#### **Assets**

Delmar has a combination of both current and non-current assets. Current assets averaged \$4,300,564 from 2019 to 2023 and were cash, investments, prepaid expenses, dividends receivable, and accounts receivable (net of allowance credit losses). Non-current assets include building, land, vehicles, equipment, furniture/fixtures, collection items, and construction in progress. Non-current assets, less accumulated depreciation, averaged \$3,346,876. Total average assets were \$7,647,440. Aside from personnel, buildings, and property, the fleet is the largest asset (and liability) that any fire company has. Delmar's fleet has an average age of 11 years (2014), excluding antiques, and is displayed below:

# Sussex County Fire Service Financial Review and Analysis

## Delmar Fleet

Year	Make/Model	Type	Type/Name	Approx Current (2024) Replace Value	Estimated Replacement Year	Estimated Replacement Value (inflated 8% annually)
<b>CURRENT</b>						
2019	Seagrave	Engine	74-1	\$1,200,000	2039	\$2,640,000
2004	Engine Tanker	Engine	74-2	\$1,200,000	2025	\$1,296,000
2016	Peterbilt Model 389 Cummins 550 - 4000 gal	Tanker	74-5	\$800,000	2036	\$1,568,000
2023	Spartan 4 Guys Rescue	Rescue	74-6	\$1,200,000	2043	\$3,024,000
1994	Pierce Lance 75' Aerial	Ladder/Tower	Truck 74	\$2,400,000	2025	\$2,592,000
2023	Spartan 4 Guys	Engine	74-3	\$1,200,000	2043	\$3,024,000
1996	Ford 350 XL 4WD Brush	Utility (pick-up)/Cargo Truck	74-0	\$100,000	2025	\$108,000
2006	Ford 250 XLT Dupr Duty Utility	Utility (pick-up)/Cargo Truck	74-8	\$100,000	2025	\$108,000
2023	Command	Command (fly car, other; sedan/van/etc	74-15	\$65,000	2033	\$111,800
2023	Chevrolet Suburban Z71	Command (fly car, other; sedan/van/etc	Car 74	\$65,000	2033	\$111,800
2022	John Deer Gator (fire)	UTV/Other	Gator	\$30,000	2037	\$61,200
2021	Ford 550 Road Rescue	Ambulance	A74	\$350,000	2031	\$546,000
2021	Ford 550 Road Rescue	Ambulance	B74 (bariatric)	\$350,000	2031	\$546,000
2014	Charles Ford 450/PL Custom	Ambulance	C74	\$350,000	2025	\$378,000
2005	Utility	Utility (pick-up)/Cargo Truck	74-7	\$100,000	2025	\$108,000
2016	Chevrolet Tahoe	Command (fly car, other; sedan/van/etc	EMS 74	\$65,000	2026	\$75,400
2016	John Deere Gator (EMS)	UTV/Other	Gator	\$30,000	2031	\$46,800
<b>ON ORDER</b>						
2025	Pierce Ladder	Ladder/Tower	Replaces 1994 truck			
<b>TOTAL CURRENT</b>				<b>\$9,605,000</b>		<b>\$16,345,000</b>

The John Deere Gator's year may be an estimate.

## Liabilities

Delmar has a combination of both current and non-current liabilities. Current liabilities averaged \$342,765 from 2019 to 2023 and were accounts payable, HRSA payable, accrued payroll, accrued vacation, and the current portions of long-term debt. Non-current liabilities include long-term debt. Non-current liabilities, less net of issuance costs, averaged \$384,520. Total average liabilities were \$727,285.

Based on documentation received and information provided, FACETS assembled a 20-year estimated debt schedule assuming that all future needs would use financing, rather than cash (unless otherwise noted).

Sussex County Fire Service Financial Review and Analysis

Delmar - Existing and Projected Debt Schedule									
Year	Future Property Purchase for Substation - Cash?	Future equip. purch's: 15 SCBA \$100k, portable radios + tower upgrades \$54k - Cash over 2 yrs?	2019 Segrave Engine (2039-2049)	2004 Engine Tanker (2025-2035)	2016 Peterbuilt Tanker (2036-2046)	2023 Spartan 4 Guys Rescue (2043-2053)	1994 Pierce Lance Ladder (2025-2035)	1996 Ford 350 XL Utility (2025-2035)	2006 Ford 250 XL Utility (2025-2035)
2024									
2025	\$300,000			\$167,838			\$335,676	\$391,622	\$13,986
2026		\$77,000		\$167,838			\$335,676	\$391,622	\$13,986
2027		\$77,000		\$167,838			\$335,676	\$391,622	\$13,986
2028				\$167,838			\$335,676	\$391,622	\$13,986
2029				\$167,838			\$335,676	\$391,622	\$13,986
2030				\$167,838			\$335,676	\$391,622	\$13,986
2031				\$167,838			\$335,676	\$391,622	\$13,986
2032				\$167,838			\$335,676	\$391,622	\$13,986
2033				\$167,838			\$335,676	\$391,622	\$13,986
2034				\$167,838			\$335,676	\$391,622	\$13,986
2035									
2036					\$203,063				
2037					\$203,063				
2038					\$203,063				
2039			\$341,892		\$203,063				
2040			\$341,892		\$203,063				
2041			\$341,892		\$203,063				
2042			\$341,892		\$203,063				
2043			\$341,892		\$203,063	\$391,622			
2044			\$341,892		\$203,063	\$391,622			
<b>TOTAL</b>	<b>\$300,000</b>	<b>\$154,000</b>	<b>\$2,051,352</b>	<b>\$1,678,379</b>	<b>\$1,827,569</b>	<b>\$783,244</b>	<b>\$3,356,759</b>	<b>\$3,916,218</b>	<b>\$139,865</b>

Sussex County Fire Service Financial Review and Analysis

Delmar - Existing and Projected Debt Schedule (Continued)										
Year	2023 Command (2033-2043)	2023 Chevrolet Suburban Command (2033-2043)	2022 John Deere Gator (2037-2047)	2021 Ford 550 Road Ambulance-1 (2031-2041)	2021 Ford 550 Road Ambulance-2 (2031-2041)	2014 Charles Ford Ambulance (2025-2035)	2005 Utility (2025-2035)	2016 Chevrolet Tahoe Command (2026-2036)	2016 John Deere Gator (2031-2041)	Total
2024										\$2,024
2025	\$13,986	\$14,479	\$14,479			\$70,709	\$48,953			\$1,373,753
2026	\$13,986	\$14,479	\$14,479		\$70,709	\$70,709	\$48,953			\$1,221,464
2027	\$13,986	\$14,479	\$14,479		\$70,709	\$70,709	\$48,953			\$1,221,465
2028	\$13,986	\$14,479	\$14,479		\$70,709	\$70,709	\$48,953			\$1,144,466
2029	\$13,986	\$14,479	\$14,479		\$70,709	\$70,709	\$48,953			\$1,144,467
2030	\$13,986	\$14,479	\$14,479		\$70,709	\$70,709	\$48,953			\$1,144,468
2031	\$13,986	\$14,479	\$14,479		\$70,709	\$70,709	\$48,953	\$13,986		\$1,158,455
2032	\$13,986	\$14,479	\$14,479	\$7,926	\$70,709	\$70,709	\$48,953	\$13,986		\$1,166,382
2033	\$13,986	\$14,479	\$14,479	\$7,926	\$70,709	\$70,709	\$48,953	\$13,986		\$1,166,383
2034	\$13,986	\$14,479	\$14,479	\$7,926	\$70,709	\$70,709	\$48,953	\$13,986	\$9,765	\$1,176,148
2035				\$7,926	\$70,709			\$13,986	\$9,765	\$104,421
2036				\$7,926				\$13,986	\$9,765	\$236,776
2037				\$7,926				\$13,986	\$9,765	\$236,777
2038				\$7,926				\$13,986	\$9,765	\$236,778
2039				\$7,926				\$13,986	\$9,765	\$578,671
2040				\$7,926				\$13,986	\$9,765	\$578,672
2041				\$7,926					\$9,765	\$564,687
2042									\$9,765	\$556,762
2043									\$9,765	\$948,385
2044										\$938,621
<b>TOTAL</b>	<b>\$139,865</b>	<b>\$144,786</b>	<b>\$144,786</b>	<b>\$79,257</b>	<b>\$707,095</b>	<b>\$707,095</b>	<b>\$489,527</b>	<b>\$139,865</b>	<b>\$97,646</b>	<b>\$16,900,022</b>

Notes

\*Green = existing debt; Red = projected debt

\*Projected is based on existing Fleet replacement schedule and any notes provided during interviews or via email

\*Fixed interest rate of 5% assumed for all existing notes (in the absence of an interest rate provided by the organization) and all future notes

\*Principal and interest payments begin in year note is established (no in the rears schedules or delayed payments considered)

\*10-year note assumed for all vehicle types regardless of useful life

Estimated replacements may be removed, moved, or modified. This will depend on competing needs and economic climate. Please keep in mind this schedule only displays the first replacement - in reality, the organization may have to contemplate a second replacement within the 20-year period for shorter life cycles.

### **Sources of Income**

Delmar has received \$2,634,965 on average in revenue and other support from 2019 to 2023 and is made up of:

- Delaware
- Sussex County
- Wicomico County
- Ambulance income
- Donations
- Contributed non-financial assets
- Town contributions
- Auxiliary
- Fund drive
- Special events, net
- Rental income, net
- Vending and other income, net
- Gain on sale of assets
- Interest Income
- Dividend Income
- Investment Income
- Unrealized gain on investments

Delmar is the only fire company in Sussex County that receives funding from a county out of state: Wicomico County in Maryland.

Delmar's big fundraising event is called the Sportsman Raffle.

### **Operational Costs**

Delmar spent \$2,203,486 on average from 2019 to 2023 in the following categories:

- Salaries
- Employee Benefits
- Pension Benefits
- Health and Safety Physicals
- Bad Debt Recovery
- Bank Charges
- Billing Fees
- Depreciation
- Dues and subscriptions
- Fuel
- Goodwill
- House Committee expenses
- Insurance
- Interest Expense
- Auxiliary
- Office expenses
- Professional Fees
- Repairs and Maintenance
- Social Expense
- Supplies
- Training
- Uniforms and turnout gear
- Utilities

### **Employee & Volunteer Costs**

Delmar currently has approximately 23 employees, which consists of 11 full-time firefighter/EMTs and 12 part-time firefighter/EMTs. There is one paid Lieutenant. There

are two crews per shift on average and overall, the company is staffed 24x7. On average, Delmar paid \$862,530 in salaries from 2019 to 2023.

There are 75 volunteers. Volunteers do not receive a stipend or pay per call. They receive nominal benefits including (but not limited to): the DVFA LOSAP, company apparel, Christmas party, crab feast, and PPE.

### **Basis of Accounting & Fiscal Year**

Delmar is on an income tax basis of accounting and a calendar fiscal year (January-December).

### **Agreed Upon Procedures (AUPs) & Review Report (“Audit”)**

Delmar had 0 findings in regard to 2023 AUPs. In Delmar’s 2023 audit, there were no unique notes, findings, or material modifications. It is important to note that Delmar is noted as “Delmar Fire Department, Inc. and Subsidiary.”

### **Policies and Procedures**

Of the 11 topics listed in the bid, Delmar currently has 10 written policies in place across three documents: Employee Handbook/Administrative Policies, Financial Management Policies and Procedures, and ByLaws. The ByLaws mention an Insurance Committee but it lacks detail. In FACETS discussions with Delmar leadership, the Insurance Committee is responsible for renewal of insurance coverage for Liability, building and vehicle contents, and workers compensation. This committee also handles any insurance claims that the department processes with our insurance company as the liaison between Insurance company, Contractor, Vendors, and DFD. Leadership is exploring adding another paragraph of details on insurance coverage in the near future.

### **Unique Circumstances**

Delmar is looking to buy property for a substation in Maryland. They need to have a building there and they plan to run units out of this substation. This is projected to occur in the near future.

### **Financial Health, Trends and Sustainability**

In the following section, Delmar’s Report Card will be displayed and discussed.



## Financial Health Report Card 2019-2023

# Delmar

# FACTOR	2019	2020	2021	2022	2023	TREND	AVERAGE
1. Revenue per call	\$919.84	\$939.99	\$1,078.24	\$755.01	\$1,161.50	Favorable	\$970.92
2. Expenditures per call	\$752.66	\$969.17	\$737.16	\$845.23	\$776.95	Unfavorable	\$816.23
3. Employee benefits	17.81%	20.20%	19.60%	15.59%	9.60%	Favorable	17%
4. Cash position	34.1389	12.4056	8.9236	7.8424	24.5699	Unfavorable	17.58
5. Debt service	0.72%	2.27%	1.75%	2.42%	13.20%	Unfavorable	4%
6. Debt per capita	\$91.06	\$82.48	\$73.50	\$64.11	\$0.00	Favorable	\$62.23
7. Operating position	0.8183	1.0310	0.6837	1.1195	0.6689	Favorable	0.86
8. Revenue shortfalls	1.1817	Not Available	1.4600	1.2587	1.3370	Favorable	1.31
9. Expenditure overruns	0.6969	Not Available	0.6265	0.9277	0.8772	Unfavorable	0.78
10. EMS user fees	74.80%	76.14%	51.16%	56.56%	84.17%	Favorable	69%
11. Capital outlay	41.76%	0.01%	20.83%	42.21%	8.19%	Unfavorable	23%
12. Fund balance	24.64%	0.10%	54.99%	-5.54%	41.63%	Favorable	23.16%
13. Solvency	9.61%	11.88%	12.54%	11.70%	2.28%	Favorable	9.60%

### FINANCIAL HEALTH GRADE KEY *(Grade is calculated using the averages)*

STATUS	Description	Numeric	Est. Sustainability
GREEN	Fire company is in excellent financial health and likely to survive	100-90	16+ Years
YELLOW	Fire company is in good financial health and might survive	89-80	11-15 Years
ORANGE	Fire company is in fair financial health and might survive	79-60	4-10 Years
RED	Fire company is in poor financial health and unlikely to survive	59 or below	1-3 Years

**GRADE**  
**86.5**  
 11-15 years

### **Delmar Factors and Indicators**

Delmar received a weighted grade of 86.50, which corresponds to 1,050 points (out of 1,300) and a Yellow rating based on average actuals over the five-year period. This means that the fire company is in fair financial health and might survive 11-15 years based on revenue remaining consistent and expenditures inflating slightly each year. This grade is affected by low scores in the following higher weighted factors: EMS User Fees and Fund Balance. The company's health grade is calculated off the five-year averages for all 13 factors whereas the trend is a comparison of 2019 to 2023. A favorable trend, therefore, does not necessarily translate to a favorable average overall. Please see a more detailed discussion on each factor below.

**Revenue per call** – Delmar's revenue per call from 2019 to 2023 increased from \$919.84 to \$1,161.50. This is a favorable trend; increasing operating revenue per call over time should allow Delmar to maintain service levels without difficulty so long as costs do not rise faster. Delmar membership should ask itself if this increase in revenues should stop at some point, how will it pay for increased costs in the future?

**Expenditures per call** – From 2019 to 2023, the cost to operate Delmar on a per call basis decreased from \$752.66 to \$776.95. The rate of change (3.23%) is slower than the rate at which revenue is increasing (29.27%), which is a good indicator. Delmar is net positive per call on average over the 5-year period but should continue to monitor and consider options to reduce overall expenditures.

**Employee benefits** – Delmar's ratio of total employee benefits to total salary and wages decreased from 17.81% to 9.60% from 2019 to 2023. This favorable trend is uncommon - benefits have increased annually nationwide. As of 2023, Delmar is below the reasonable range of 16-50%. Delmar could consider increasing benefits slightly if it believes it will assist with recruitment and retention so long as it first reviews all other needs first.

**Cash position** – Delmar's cash position decreased from 34.1389 in 2019 to 24.5699 in 2023. While this is an unfavorable trend, Delmar is still well above 1, which is a perfect match between cash and short-term liabilities. Still, this technically is an unfavorable trend, which indicates that Delmar's current liabilities are increasing relative to cash.

**Debt service** – Delmar's debt service increased from 0.72% to 13.20% from 2019 to 2023. This unfavorable trend indicates the proportion of Delmar's general operating revenue devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities) decreased over the 5-year period. Debt analysts believe that debt service in excess of 15-20% of operating revenues is considered a problem. Delmar is therefore still within reasonable range.

**Debt per capita** – Delmar's debt per capita decreased from \$91.06 to \$0 from 2019 to 2023. Normally, this factor correlates with the debt service factor above, but it may mean that a principal payment reduced the burden. It should be reiterated that a static

6,179 population is being used across all five years because that is the only data available through the County GIS and therefore affected this calculation. This debt burden is extremely low and Delmar could therefore consider taking on a reasonable amount of new debt for some of its apparatus purchases and/or capital improvements in the near future.

**Operating position** – Delmar’s operating position changed from 0.8183 to 0.6689 from 2019 to 2023. This is considered a favorable trend. It means that the company’s ability to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills is improving. It also indicates the company is not spending down fund balances from previous years to fund current operations.

**Revenue shortfalls** – Delmar’s revenue shortfalls changed from 1.1817 to 1.3370 from 2019 to 2023. A value of 1 is a break-even situation. Delmar’s favorable trend above 1 indicates that company procedures used to estimate revenues are accurate. It is both tempting and common to overestimate revenues as a way to make budgets balance so if actual revenues are exceeding budgeted revenues consistently from year to year, company leadership should evaluate closely and make adjustments.

**Expenditure overruns** – Delmar’s expenditure overruns changed from 0.6969 to 0.8772 from 2019 to 2023. A result of 1 indicates actual expenditures and budgeted expenditures are equal. While Delmar moved in the wrong direction over the 5 year period and this is therefore an unfavorable trend, the company should keep in mind it is still below 1. Delmar is demonstrating by this trend that its ability to assess how well the estimates for anticipated expenditures for the year were prepared and/or the monitoring of actuals to estimates is diminishing. This should be monitored.

**EMS user fees** – Delmar’s ambulance billing revenue when compared to the total cost of providing the service increased from 74.80% to 84.17% from 2019 to 2023. A result of 100% means that the total cost of the service is being supported by the fees/charges. Delmar’s rate is therefore very good but delinquent collections is always an option to pursue along with numerous billings attempts (within statutory regulations) rather than writing off bad debt without evaluating collectability.

**Capital Outlay** - Delmar’s capital outlay decreased from 2019 to 2023 from 41.76% to 8.19%. This decrease in percentage of vehicle, equipment, and building expenses financed from current operating revenues is an unfavorable trend. A decrease in this factor typically means needs are being deferred or it may mean needs diminished. Fire companies need to keep up with capital replacements or they can fall behind very quickly. A benchmark range to use is 11-20% and therefore Delmar could consider increasing their annual outlay slightly. Delmar ought to commit the same proportion of its current revenue to fund the acquisition or replacement of its infrastructure and apparatus as well as financing these types of purchases. The company may want to ask itself: Are decisions to defer replacement of capital items being deferred to avoid having to generate additional revenues? If the company is unable to fund the capital items,

would it be beneficial to institute a more aggressive maintenance and repair program to extend the life and utility of existing assets? This factor is related to the debt factors above.

**Fund balance** – Delmar’s fund balances have fluctuated dramatically over the 5-year period. In 2019, Delmar had a fund balance of about \$406,905; this dipped to -\$148,308 in 2022 and then rose to \$920,963 in 2023. Delmar is no longer using cash balances from prior years to fund operating expenditures for subsequent budgets. Delmar should continue this practice but also monitor for a surplus in excess. When surplus cash exists, it should be allocated as emergency operating reserve funds. Delmar’s fund balances are relative unless examined as a percentage of total expenditures - this ranged from 24.64% to 41.63% from 2019-2023. Delmar’s operating revenue is equal to or above operating expenditures overall. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 25% should be utilized for one-time expenses or be used to fund capital improvements.

**Solvency** - Delmar’s solvency changed from 2019 at 9.61% to 2.28% in 2023 - with a small favorable decrease overall. Delmar’s assets are therefore made up of roughly 2% liabilities, which is an extremely low ratio and indicates good financial health. Under 50% is ideal. Over 100% indicates that liabilities exceed assets, which is not desirable. Therefore, as of 2023, Delmar is able to meet its long-term debts and other financial obligations and manage operations into the foreseeable future.

## **Ellendale**

### **Summary of Organization and Services**

Ellendale (#75) operates 2 stations with a fleet of 17 vehicles (excluding antiques and trailers) and covers a district inhabited by 9,318 people. Ellendale provides fire suppression and EMS-B services. On average, Ellendale responded to a total of 1,761 calls from 2019-2023. Ellendale's district encompasses 72 square miles and has a railroad, Routes 113, 16, 207, hospital, and a propane company . Ellendale has about 135 total volunteer members across all categories, but only 25 of those are active. In 2023, volunteers contributed approximately 801 hours across all types of activities (calls, training, meetings, events, etc.). Ellendale does not own any other properties aside from the two fire stations.

### **Financial Evaluation**

#### **Assets**

Ellendale has current, non-current, and other assets. Current assets averaged \$573,613 from 2019 to 2023 and were cash (checking and savings). Non-current assets, less accumulated depreciation, averaged \$2,905,655. Other assets include investments and deposits on equipment averaging \$1,068,619. Total average assets were \$4,547,887. Aside from personnel, buildings, and property, the fleet is the largest asset (and liability) that any fire company has. Ellendale's fleet has an average age of 14 years (2011), excluding antiques, and is displayed below:

# Sussex County Fire Service Financial Review and Analysis

## Ellendale Fleet

Year	Make/Model	Type	Name	Approx Current (2024) Replace Value	Estimated Replacement Year	Estimated Replacement Value (inflated 8% annually)
<b>CURRENT</b>						
2001	Ford 250	Utility (pick-up)/Cargo Truck	75-01	\$100,000	2025	\$108,000
2005	John Deere	UTV/Other	Gator 75	\$30,000	2025	\$32,400
2004	Ford 550 Brush	Utility (pick-up)/Cargo Truck	75-0	\$100,000	2025	\$108,000
2014	International	Ambulance	B-75	\$350,000	2025	\$378,000
2020	International	Ambulance	A-75	\$350,000	2030	\$518,000
2003	Ford 350 Brush	Utility (pick-up)/Cargo Truck	75-00	\$100,000	2025	\$108,000
2002	Sutphen	Rescue	75-6	\$1,200,000	2025	\$1,296,000
2018	Spartan Engine	Engine	75-3	\$1,200,000	2038	\$2,544,000
2008	Spartan Engine/Tanker	Engine	75-8	\$1,200,000	2028	\$1,584,000
1995	Sutphen	Engine	75-5	\$1,200,000	2025	\$1,296,000
1989	Mack	Tanker	75-4	\$800,000	2030	\$1,184,000
2016	Chevy	Command (fly car, other; sedan/van/etc.)	75-11	\$65,000	2026	\$75,400
2008	Ford	Command (fly car, other; sedan/van/etc.)	75-10	\$65,000	2025	\$70,200
1950	American LaFrance	Antique	75-1	Not Applicable	Not Applicable	Not Applicable
2024	Seagrave	Engine	75-2	\$1,200,000	2044	\$3,120,000
2024	Ford Transit	Command (fly car, other; sedan/van/etc.)	75-14	\$65,000	2034	\$117,000
2024	Chevy 1500	Utility (pick-up)/Cargo Truck	75-13	\$100,000	2034	\$180,000
2024	Ford 150	Utility (pick-up)/Cargo Truck		\$100,000	2034	\$180,000
1989	Sutphen 100-ft tower	Ladder/Tower	75-7	\$2,400,000	2035	\$4,512,000
<b>ON ORDER</b>						
2025	Replaces 2014	Ambulance				
2025	Replaces 2002	Rescue				
		<i>Delivery is years out</i>				
<b>TOTAL CURRENT</b>				<b>\$10,625,000</b>		<b>\$17,411,000</b>

Ellendale just purchased a used (1989) tanker from Pennsylvania. Condition and usage will dictate useful life and future replacement. The company just replaced the AC unit and boiler in the building - no known building needs. SCBAs were updated five years ago and they have a policy to replace five sets of PPE annually.

## Liabilities

Ellendale has a combination of both current and non-current liabilities. Current liabilities averaged \$125,532 from 2019 to 2023 and were accounts payable, payroll liabilities, and the current portions of long-term debt. Non-current liabilities include long-term debt. Non-current liabilities, less net of issuance costs, averaged \$412,309. Total average liabilities were \$537,841.

Based on documentation received and information provided, FACETS assembled a 20-year estimated debt schedule assuming that all future needs would use financing, rather than cash (unless otherwise noted).



Sussex County Fire Service Financial Review and Analysis

Ellendale - Existing and Projected Debt Schedule									
Year	2001 Ford 250 Utility (2025-2035)	2005 John Deere UTV (2025-2035)	2004 Ford 550 Brush Utility (2025-2035)	2014 International Ambulance (2025-2035)	2020 International Ambulance (2030-2040)	2003 Ford 350 Brush Utility (2025-2035)	2002 Sutphen Rescue (2025-2035)	2018 Spartan Engine (2038- 2048)	2008 Spartan Engine/Tanker (2038-2048)
2024									
2025	\$13,986	\$4,196	\$13,986	\$48,953		\$13,986	\$167,838		
2026	\$13,986	\$4,196	\$13,986	\$48,953		\$13,986	\$167,838		
2027	\$13,986	\$4,196	\$13,986	\$48,953		\$13,986	\$167,838		
2028	\$13,986	\$4,196	\$13,986	\$48,953		\$13,986	\$167,838		
2029	\$13,986	\$4,196	\$13,986	\$48,953		\$13,986	\$167,838		
2030	\$13,986	\$4,196	\$13,986	\$48,953	\$67,083	\$13,986	\$167,838		
2031	\$13,986	\$4,196	\$13,986	\$48,953	\$67,083	\$13,986	\$167,838		
2032	\$13,986	\$4,196	\$13,986	\$48,953	\$67,083	\$13,986	\$167,838		
2033	\$13,986	\$4,196	\$13,986	\$48,953	\$67,083	\$13,986	\$167,838		
2034	\$13,986	\$4,196	\$13,986	\$48,953	\$67,083	\$13,986	\$167,838		
2035					\$67,083				
2036					\$67,083				
2037					\$67,083				
2038					\$67,083			\$329,460	\$205,135
2039					\$67,083			\$329,460	\$205,135
2040								\$329,460	\$205,135
2041								\$329,460	\$205,135
2042								\$329,460	\$205,135
2043								\$329,460	\$205,135
2044								\$329,460	\$205,135
<b>TOTAL</b>	<b>\$139,865</b>	<b>\$41,959</b>	<b>\$139,865</b>	<b>\$489,527</b>	<b>\$670,834</b>	<b>\$139,865</b>	<b>\$1,678,379</b>	<b>\$2,306,217</b>	<b>\$1,435,947</b>



Sussex County Fire Service Financial Review and Analysis

Ellendale - Existing and Projected Debt Schedule (Continued)										
Year	1995 Sutphen Engine (2025-2035)	1989 Mack Tanker (2025-2035)	2016 Chevy Command (2026-2036)	2008 Ford Command (2025-2035)	2024 Seagrave Engine (2044-2054): State Loan \$860k + cash from investment	2024 Ford Transit Command (2034-2044)	2024 Chevy 1500 Utility (2034-2044)	2024 Ford 150 Utility (2034-2044)	1989 Used Sutphen Ladder Just Purch (2035-2044)	Total
2024										\$2,024
2025	\$167,838	\$153,333		\$9,091	\$86,000					\$681,234
2026	\$167,838	\$153,333	\$9,765	\$9,091	\$86,000					\$690,999
2027	\$167,838	\$153,333	\$9,765	\$9,091	\$86,000					\$691,000
2028	\$167,838	\$153,333	\$9,765	\$9,091	\$86,000					\$691,001
2029	\$167,838	\$153,333	\$9,765	\$9,091	\$86,000					\$691,002
2030	\$167,838	\$153,333	\$9,765	\$9,091	\$86,000					\$758,087
2031	\$167,838	\$153,333	\$9,765	\$9,091	\$86,000					\$758,088
2032	\$167,838	\$153,333	\$9,765	\$9,091	\$86,000					\$758,089
2033	\$167,838	\$153,333	\$9,765	\$9,091	\$86,000					\$758,090
2034	\$167,838	\$153,333	\$9,765	\$9,091	\$86,000	\$15,152	\$23,311	\$23,311		\$819,864
2035			\$9,765			\$15,152	\$23,311	\$23,311	\$584,325	\$724,981
2036						\$15,152	\$23,311	\$23,311	\$584,325	\$715,218
2037						\$15,152	\$23,311	\$23,311	\$584,325	\$715,219
2038						\$15,152	\$23,311	\$23,311	\$584,325	\$1,249,815
2039						\$15,152	\$23,311	\$23,311	\$584,325	\$1,249,816
2040						\$15,152	\$23,311	\$23,311	\$584,325	\$1,182,733
2041						\$15,152	\$23,311	\$23,311	\$584,325	\$1,182,734
2042						\$15,152	\$23,311	\$23,311	\$584,325	\$1,182,735
2043						\$15,152	\$23,311	\$23,311	\$584,325	\$1,182,736
2044					\$404,054				\$584,325	\$1,525,018
<b>TOTAL</b>	<b>\$1,678,379</b>	<b>\$1,533,334</b>	<b>\$97,646</b>	<b>\$90,912</b>	<b>\$1,264,054</b>	<b>\$151,520</b>	<b>\$233,108</b>	<b>\$233,108</b>	<b>\$5,843,246</b>	<b>\$18,210,482</b>

*Notes*

\*Green = existing debt; Red = projected debt

\*Projected is based on existing Fleet replacement schedule and any notes provided during interviews or via email

\*Fixed interest rate of 5% assumed for all existing notes (in the absence of an interest rate provided by the organization) and all future notes

\*Principal and interest payments begin in year note is established (no in the rears schedules or delayed payments considered)

\*10-year note assumed for all vehicle types regardless of useful life

Estimated replacements may be removed, moved, or modified. This will depend on competing needs and economic climate. Please keep in mind this schedule only displays the first replacement - in reality, the organization may have to contemplate a second replacement within the 20-year period for shorter life cycles.

### **Sources of Income**

Ellendale has received \$1,451,990 on average in revenue and other support from 2019 to 2023 and is made up of:

- Ambulance Fees
- Donations
- Fundraising Income
- Government Appropriation
- Hall rental income
- Auxiliary
- Sale of Fixed Assets
- Capital Gain Distribution
- Sale of Investments
- Unrealized Gain (Loss) on Investments
- Dividends
- Interest Income

### **Operational Costs**

Ellendale spent \$1,202,731 on average from 2019 to 2023 in the following categories:

- Ambulance Supplies
- Bank Charges
- Billing Service Fees
- Conventions and meetings
- Depreciation
- Dues
- Equipment Repairs
- Insurance
- Salaries and wages
- Payroll Taxes & Fees
- Pensions Expense
- Training
- Utilities
- Fuel for Ambulance
- Truck Repairs
- Firefighting
- Advertising
- Bank Service Charges
- Management
- Hall Rental Expenses
- Fundraising Expenses
- FR - Equipment Rental
- Food and Beverage
- Auxiliary Expenses
- Printing & Reproduction

### **Employee & Volunteer Costs**

Ellendale currently has approximately 22 employees, which consists of 7 full-time firefighter/EMTs and 15 part-time firefighter/EMTs. There are two career staff per shift and overall, the company is staffed 24x7. On average, Ellendale paid \$361,897 in salaries from 2019 to 2023.

There are 135 volunteers. Volunteers do not receive a stipend or pay per call. They receive nominal benefits including (but not limited to): DVFA LOSAP, Annual Banquet, gym, company apparel for 15 top responders, and PPE. The Fire Police receive a gift card.

### **Basis of Accounting & Fiscal Year**

Ellendale is on an income tax basis of accounting and a calendar year (January-December).

### **Agreed Upon Procedures (AUPs) & Review Report (“Audit”)**

Ellendale had 0 findings in regard to 2023 AUPs. In Ellendale’s 2023 audit, there was one material finding as follows: *The company maintains a large amount of its deposits with Fulton Bank. Since the FDIC insurance limit is \$250,000, this creates a significant risk to the Company should anything happen to Fulton Bank.* It was therefore recommended to establish banking relationships with other banks and try to reduce the risk.

### **Policies and Procedures**

Of the 11 topics listed in the bid, Ellendale currently has 9 written policies within a Financial Management Policy document. Only the following two are missing: Conflict of Interest and Budget.

### **Unique Circumstances**

None.

### **Financial Health, Trends and Sustainability**

In the following section, Ellendale’s Report Card will be displayed and discussed.

## Financial Health Report Card 2019-2023

# Ellendale

# FACTOR	2019	2020	2021	2022	2023	TREND	AVERAGE
1. Revenue per call	\$781.30	\$882.94	\$833.68	\$748.38	\$879.39	Favorable	\$825.14
2. Expenditures per call	\$622.65	\$695.25	\$645.36	\$657.23	\$778.88	Unfavorable	\$679.87
3. Employee benefits	9.61%	7.03%	3.52%	13.90%	14.91%	Unfavorable	10%
4. Cash position	2.2988	3.4869	6.1627	4.3971	9.3909	Favorable	5.15
5. Debt service	14.31%	8.24%	8.33%	7.29%	4.12%	Favorable	8%
6. Debt per capita	\$131.09	\$55.56	\$44.64	\$36.19	\$21.12	Favorable	\$57.72
7. Operating position	0.9263	0.9514	0.9477	1.0671	0.9333	Unfavorable	0.97
8. Revenue shortfalls*	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
9. Expenditure overruns**	3.9661	4.1663	4.0902	5.0896	5.8347	Unfavorable	4.63
10. EMS user fees	52.30%	49.47%	41.96%	45.06%	52.09%	Unfavorable	48%
11. Capital outlay	43.17%	4.51%	1.13%	13.35%	11.54%	Unfavorable	15%
12. Fund balance	24.26%	26.10%	28.79%	24.66%	12.88%	Unfavorable	23.34%
13. Solvency	24.92%	11.53%	8.84%	7.87%	4.52%	Favorable	11.53%

\*Revenue budgets were unavailable

\*\*Expenditure budgets were supplied for fire services only; EMS budgets were unavailable. Therefore, this factor isn't accurate.

### FINANCIAL HEALTH GRADE KEY (Grade is calculated using the averages)

STATUS	Description	Numeric	Est. Sustainability
GREEN	Fire company is in excellent financial health and likely to survive	100-90	16+ Years
YELLOW	Fire company is in good financial health and might survive	89-80	11-15 Years
ORANGE	Fire company is in fair financial health and might survive	79-60	4-10 Years
RED	Fire company is in poor financial health and unlikely to survive	59 or below	1-3 Years

GRADE  
**71.25**  
 4-10 years

### **Ellendale Factors and Indicators**

Ellendale received a weighted grade of 71.25, which corresponds to 900 points (out of 1,300) and an Orange rating based on average actuals over the five-year period. This means that the fire company is in fair financial health and might survive 4-10 years based on revenue remaining consistent and expenditures inflating slightly each year. This grade is affected by low scores in the following higher weighted factors: Fund Balance, EMS User Fees, Revenue Shortfalls, and Expenditure Overruns. The company's health grade is calculated off the five-year averages for all 13 factors whereas the trend is a comparison of 2019 to 2023. A favorable trend, therefore, does not necessarily translate to a favorable average overall. Please see a more detailed discussion on each factor below.

**Revenue per call** – Ellendale's revenue per call from 2019 to 2023 increased from \$781.30 to \$879.39. This is a favorable trend and no problem is apparent unless the expenditure trend is rising at a faster rate. Increasing operating revenue per call will make it easier for Ellendale to maintain service levels. Ellendale membership should still always ask itself what it can do to generate more revenue.

**Expenditures per call** – From 2019 to 2023, the cost to operate Ellendale on a per call basis increased from \$622.65 to \$778.88. The rate of change (25.09%) is faster than the rate at which revenue is increasing (12.55%), which can be cause for future concern. Ellendale is net positive per call on average over the 5-year period, but should continue to monitor and consider options to reduce overall expenditures.

**Employee benefits** – Ellendale's ratio of total employee benefits to total salary and wages increased slightly from 9.61% to 14.91% from 2019 to 2023. This unfavorable trend is not uncommon - benefits have increased annually nationwide. As of 2023, Ellendale is still below the reasonable range of 16-50%. Ellendale could consider increasing benefits to assist with recruitment and retention so long as it evaluates all other needs first.

**Cash position** – Ellendale's cash position increased from 2.2988 in 2019 to 9.3909 in 2023. This is a favorable trend, and Ellendale remains above 1, which is a perfect match between cash and short-term liabilities. This favorable trend indicates that Ellendale's current liabilities are decreasing relative to cash and when all cash resources are expended, a trend like this represents a clear potential for surplus in the future. Ellendale should ask itself: does the company have an aggressive policy enough for the investment of fund balances?

**Debt service** – Ellendale's debt service decreased from 14.31% to 4.12% from 2019 to 2023. This favorable trend indicates the proportion of Ellendale's general operating revenue devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities) decreased over the 5-year period. Debt analysts believe that debt service in excess of 15-20% of operating revenues is considered a problem. Every effort should be made to sustain this level while meeting the capital requirements.

**Debt per capita** – Corresponding to the debt service factor above, Ellendale’s debt per capita decreased from \$131.09 to \$21.12 from 2019 to 2023. It should be reiterated that a static 9,318 population is being used across all five years because that is the only data available through the County GIS and therefore affected this calculation. This debt burden is extremely low and Ellendale could therefore consider taking on a reasonable amount of new debt for some of its apparatus purchases and/or capital improvements in the near future.

**Operating position** – Ellendale’s operating position changed from 0.9263 to 0.9333 from 2019 to 2023. While this is not a large change, it is still considered an unfavorable trend. It means the company’s ability to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills is diminishing.

**Revenue shortfalls** – FACETS was unable to perform the calculation for this factor because Ellendale does not create annual revenue budgets. By default, Ellendale receives 0 points for this factor. Evaluating past revenue and forecasting future revenue is very important for a fire/EMS organization to do to understand how much it has to cover expenditures.

**Expenditure overruns** – Ellendale’s expenditure overruns factor calculations are inaccurate as expenditure budgets were incomplete. Only fire expenditure budgets were supplied - EMS expenditure budgets were unavailable. The fire budgets supplied were identical for all 5 years. Ellendale’s fire expenditures changed from 3.9661 to 5.8347 from 2019 to 2023. A result of 1 indicates actual expenditures and budgeted expenditures are equal. Adding in the EMS budgets may or may not have brought this factor below 1. Ellendale would have received a grade of 0 with no information shown or this incomplete information supplied. It is recommended that Ellendale budget for all services going forward and reevaluate that budget on an annual basis for accuracy.

**EMS user fees** – Ellendale’s ambulance billing revenue when compared to the total cost of providing the service essentially remained stable (with a tiny decrease) from 52.30% to 52.09% from 2019 to 2023. A result of 100% means that the total cost of the service is being supported by the fees/charges. This means that only half of the costs related to providing EMS services is covered by ambulance transport revenue. The collection rate should be consistently monitored and the contract with the third party biller should always be negotiated in the best interest of the company. Delinquent collections is an option to pursue along with numerous billings attempts (within statutory regulations) rather than simply writing off bad debt without evaluating collectability.

**Capital Outlay** - Ellendale’s capital outlay decreased from 2019 to 2023 from 43.17% to 11.54%. This decrease in percentage of vehicle, equipment, and building expenses financed from current operating revenues is an unfavorable trend. A decrease in this factor typically means either needs are being deferred or they diminished. Fire companies need to keep up with capital replacements or they can fall behind very

quickly. While technically an unfavorable trend, Ellendale is now below the benchmark range of 11-20% and therefore could consider increasing their annual outlay slightly. Ellendale ought to commit the same proportion of its current revenue to fund the acquisition or replacement of its infrastructure and apparatus as well as financing these types of purchases. The company may want to ask itself: Are decisions to defer the replacement of capital items being made to avoid having to generate additional revenues? If the company is unable to fund the capital items, would it be beneficial to institute a more aggressive maintenance and repair program to extend the life and utility of existing assets? Would the development of a capital reserve fund where funds could be accumulated to finance such items be a feasible alternative? This factor is related to the debt factors above.

**Fund balance** – Ellendale’s fund balances have remained relatively stable over the 5-year period. In 2019, Ellendale had a fund balance of about \$259,402; this rose slightly in 2022 to \$338,429 and then decreased slightly to \$202,639 in 2023. Ellendale is not using cash balances from prior years to fund operating expenditures for subsequent budgets. This is a best practice that it should continue to employ but also monitor for a surplus in excess. When surplus cash exists, it should be allocated as emergency operating reserve funds. Ellendale’s fund balances are relative unless examined as a percentage of total expenditures - this ranged from 24.26% to 12.88% from 2019-2023. Ellendale’s operating revenue is consistently equal to or above operating expenditures. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 25% should be utilized for one-time expenses or be used to fund capital improvements. Ellendale could therefore consider reinvesting some of its fund balance into capital or other operating needs.

**Solvency** - Ellendale’s solvency changed from 2019 at 24.92% to 4.52% in 2023 - with a large favorable decrease overall. Ellendale’s assets are therefore made up of roughly 5% liabilities, which is a very low ratio and indicates good financial health. Under 50% is ideal. Over 100% indicates that liabilities exceed assets, which is not desirable. Therefore, as of 2023, Ellendale is able to meet its long-term debts and other financial obligations and manage operations into the foreseeable future.



## Frankford

### Summary of Organization and Services

Frankford operates 1 station (#76) with a fleet of 11 vehicles (excluding antiques and trailers) and covers a district inhabited by 2,405 people. Frankford provides fire suppression and EMS-B services. On average, Frankford responded to a total of 719 calls from 2019-2023. Frankford's district encompasses 21 square miles and has a grain mill, new development, schools, a water tower, and a propane facility. Frankford has about 120 total volunteer members across all categories but only 35 of those are active. In 2023, volunteers contributed approximately 7,539 hours across all types of activities (calls, training, meetings, events, etc.). Frankford does not own any other property aside from the station.

### Financial Evaluation

#### Assets

Frankford has a combination of both current and non-current assets. Current assets averaged \$1,711,017 from 2019 to 2023 and were cash (credit union, money market, checking) and CDs. Non-current assets include buildings, equipment, and vehicles. Non-current assets, less accumulated depreciation, averaged \$3,330,076. Total average assets were \$5,041,093. Aside from personnel, buildings, and property, the fleet is the largest asset (and liability) that any fire company has. Frankford's fleet has an average age of 17 years (2008), excluding antiques, and is displayed below:

**Frankford Fleet**

Year	Make/Model	Type	Name	Approx Current (2024) Replace Value	Estimated Replacement Year	Estimated Replacement Value (inflated 8% annually)
<b>CURRENT</b>						
1957	GMC	Antique		Not Applicable	Not Applicable	Not Applicable
1968	Cadillac	Antique		Not Applicable	Not Applicable	Not Applicable
1991	Pierce	Engine		\$1,200,000	2025	\$1,296,000
1998	E-One	Rescue		\$1,200,000	2033	\$2,064,000
2003	Chevrolet	Utility (pick-up)/Cargo Truck		\$100,000	2025	\$108,000
2009	Chevrolet	Command (fly car, other; sedan/van/etc.)		\$65,000	2025	\$70,200
2009	Ford	Ambulance		\$350,000	2025	\$378,000
2024	Chevrolet	Utility (pick-up)/Cargo Truck	Replaced 1985	\$100,000	2034	\$180,000
2014	Pierce	Engine		\$1,200,000	2034	\$2,160,000
2017	Chevrolet	Command (fly car, other; sedan/van/etc.)		\$65,000	2027	\$80,600
2018	Ford	Ambulance		\$350,000	2028	\$462,000
2020	ARSG	Trailer (flatbed/enclosed/boat/other)		\$25,000	2035	\$47,000
2025	Chevrolet	Utility (pick-up)/Cargo Truck		\$100,000	2045	\$268,000
<b>ON ORDER</b>						
2025		Engine	1991 will be used through 2033		2045	
2025	Replaces 2009	Ambulance		Cash+County credit		
<b>TOTAL CURRENT</b>				<b>\$4,755,000</b>		<b>\$7,113,800</b>

Frankford does foresee equipment needs including SCBAs and outfitting the new engine in the next three to five years, but plans to do this slowly in increments in the operating budget and pay with cash.

Frankford leadership wants to note that the 1991 Pierce is being replaced currently with the “on order” 2025 unit. Once replaced, this unit will become a fourth “engine” but will be utilized as a reserve or in very rare occasions. The plan is to use the “replaced” unit in this role moving forward.

FACETS uses one useful life cycle across all companies to maintain consistency but Frankford has a customized plan noted as follows: In 2033, the 1998 E-One would become the reserve and the 1991 Engine would be decommissioned. The 1998 E-One Rescue is not being replaced in 2025. This unit would be ordered in 2029 and hopefully delivered by 2033. The 2003 Chevrolet Brush Truck is used 10-12 times annually and is not being replaced in 2025. Frankford expects this truck to be replaced sometime 2030-2033. The 2009 Chevrolet Command is a unit Frankford has discussed disposing of but have continued to maintain it; they do not project replacement until 2029 at the earliest. With replacement of the 1998 E-One in 2033, Frankford does not anticipate replacing its 2014 Pierce until 2044, when it would move to the reserve unit. The 2025 Engine will not be replaced at 20 years old. It will move to 3rd due then and will move to a reserve in 2055. Overall, Frankford’s goal is to have a new engine every 10 years. This would allow them the following plan:

- First due engine – New to 10 years old
- Second due engine – 11 years to 20 years old
- Third due engine – 21 years to 30 years old
- Reserve – 31 years to 40 years then decommissioned

Reflecting all of the above specific years would significantly change the projected debt schedule.

## **Liabilities**

Frankford has a combination of both current and non-current liabilities. Current liabilities averaged \$172,686 from 2019 to 2023 and were the current portions of long-term debt. Non-current liabilities include long-term debt. Non-current liabilities, less net of issuance costs, averaged \$743,227. Total average liabilities were \$915,913.

Based on documentation received and information provided, FACETS assembled a 20-year estimated debt schedule assuming that all future needs would use financing, rather than cash (unless otherwise noted).

# Sussex County Fire Service Financial Review and Analysis

Frankford - Existing and Projected Debt Schedule														
Year	1991 Pierce Engine (2033-2042)	1998 E-One Rescue (2025-2035)	2003 Chevrolet Utility (2025-2035)	2009 Ford Ambulance (2025-2035) (pmts est.)	2009 Chevrolet Command (2025-2035)	2009 Ford Ambulance (2025-2035)	2024 Chevrolet Utility (2025-2035)	2014 Pierce Engine (2034-2044)	2017 Chevrolet Utility (2027-2037)	2018 Ford Ambulance (2028-2038)	2020 ARSG Trailer (2035-2045)	2025 Chevrolet Command (2045-2055)	2025 Engine (pmts est.; State Loan+Cash)	Total
2024														\$0
2025		\$267,297	\$13,986	\$150,000	\$9,091	\$48,953							\$130,000	\$619,328
2026		\$267,297	\$13,986	\$20,000	\$9,091	\$48,953							\$130,000	\$489,328
2027		\$267,297	\$13,986	\$20,000	\$9,091	\$48,953			\$10,438				\$130,000	\$499,766
2028		\$267,297	\$13,986	\$20,000	\$9,091	\$48,953			\$10,438	\$59,831			\$130,000	\$559,597
2029		\$267,297	\$13,986	\$20,000	\$9,091	\$48,953			\$10,438	\$59,831			\$130,000	\$559,597
2030		\$267,297	\$13,986	\$20,000	\$9,091	\$48,953			\$10,438	\$59,831			\$130,000	\$559,597
2031		\$267,297	\$13,986	\$20,000	\$9,091	\$48,953			\$10,438	\$59,831			\$130,000	\$559,597
2032		\$267,297	\$13,986	\$20,000	\$9,091	\$48,953			\$10,438	\$59,831			\$130,000	\$559,597
2033	\$167,838	\$267,297	\$13,986	\$20,000	\$9,091	\$48,953			\$10,438	\$59,831			\$130,000	\$727,435
2034	\$167,838	\$267,297	\$13,986	\$20,000	\$9,091	\$48,953	\$23,311	\$279,730	\$10,438	\$59,831			\$130,000	\$1,030,476
2035	\$167,838						\$23,311	\$279,730	\$10,438	\$59,831	\$6,087			\$547,235
2036	\$167,838						\$23,311	\$279,730	\$10,438	\$59,831	\$6,087			\$547,235
2037	\$167,838						\$23,311	\$279,730		\$59,831	\$6,087			\$536,796
2038	\$167,838						\$23,311	\$279,730			\$6,087			\$476,965
2039	\$167,838						\$23,311	\$279,730			\$6,087			\$476,965
2040	\$167,838						\$23,311	\$279,730			\$6,087			\$476,965
2041	\$167,838						\$23,311	\$279,730			\$6,087			\$476,965
2042	\$167,838						\$23,311	\$279,730			\$6,087			\$476,965
2043							\$23,311	\$279,730			\$6,087			\$309,127
2044							\$23,311				\$6,087			\$29,398
<b>TOTAL</b>	<b>\$1,678,379</b>	<b>\$2,672,974</b>	<b>\$139,865</b>	<b>\$330,000</b>	<b>\$90,912</b>	<b>\$489,527</b>	<b>\$256,419</b>	<b>\$2,797,299</b>	<b>\$104,381</b>	<b>\$598,311</b>	<b>\$60,867</b>	<b>\$0</b>	<b>\$1,300,000</b>	<b>\$10,518,935</b>

## Notes

\*Green = existing debt; Red = projected debt

\*Projected is based on existing Fleet replacement schedule and any notes provided during interviews or via email

\*Fixed interest rate of 5% assumed for all existing notes (in the absence of an interest rate provided by the organization) and all future notes

\*Principal and interest payments begin in year note is established (no in the rears schedules or delayed payments considered)

\*10-year note assumed for all vehicle types regardless of useful life

Estimated replacements may be removed, moved, or modified. This will depend on competing needs and economic climate. Please keep in mind this schedule only displays the first replacement - in reality, the organization may have to contemplate a second replacement within the 20-year period for shorter life cycles.

### **Sources of Income**

Frankford has received \$1,258,165 on average in revenue and other support from 2019 to 2023 and is made up of:

- Federal Grants
- Donations
- Ambulance and Donations
- Contributions Income
- County Funds
- State Funds
- Miscellaneous Income
- Special Events
- Ways and Means
- Insurance Proceeds
- Interest Income

Ways and Means is another way of saying fundraising events, which can include the Bowl and Oyster Roast, and Sandwich Fridays. Frankford also rents their hall but usage has dropped recently.

### **Operational Costs**

Frankford spent \$882,365 on average from 2019 to 2023 in the following categories:

- Payroll Processing
- Fundraising
- Meetings
- Health Insurance
- Computer Expense
- Cleaning
- Taxes
- Billing Service
- Building Maintenance
- Recreation
- Treasurer
- Fire Prevention
- Fuel
- Payroll Taxes
- Card and Gifts
- Conventions
- Pension
- Training
- Uniforms
- Bank Service Charges
- Contributions
- Depreciation Expense
- Dues and Subscriptions
- Insurance
- Interest Expense
- Office Supplies
- Payroll Expenses
- Professional Fees
- Program Expense
- Building Repairs
- Equipment Repairs
- Supplies
- Telephone
- Travel
- Utilities

## **Employee & Volunteer Costs**

Frankford currently has approximately 25 employees, which consists of 1 part-time (25 hours/week) Administrative Assistant, 4 full-time EMTs and 20 part-time EMTs. There are two staff per shift and overall, the company is staffed 24x7. On average, Frankford paid \$189,744 in salaries from 2019 to 2023.

There are 120 volunteers. Volunteers do not receive a stipend or pay per call. They receive nominal benefits including (but not limited to): DVFA level of service pension, company apparel, and PPE.

## **Basis of Accounting & Fiscal Year**

Frankford is on an income tax basis of accounting and a calendar fiscal year (January-December).

## **Agreed Upon Procedures (AUPs) & Review Report (“Audit”)**

Frankford had 1 finding in regard to 2023 AUPs: No evidence was provided for 4 out of 10 tested credit card transactions. In Frankford’s 2023 audit, there were no unique notes, findings, or material modifications.

## **Policies and Procedures**

Of the 11 topics listed in the bid, Frankford currently has written policies for all in place.

## **Unique Circumstances**

- There is a traffic swell in Frankford but not a population swell (yet). There is new development proposed in the next few years. The town is estimated to triple in size and there are 2 areas that were recently annexed and now will be a part of the Town.
- Frankford runs “dual response” with Dagsboro. They alternate days - one day Frankford runs and the other Dagsboro runs. These are done on 24-hour shifts.

## **Financial Health, Trends and Sustainability**

In the following section, Frankford’s Report Card will be displayed and discussed.

## Financial Health Report Card 2019-2023

# Frankford

# FACTOR	2019	2020	2021	2022	2023	TREND	AVERAGE
1. Revenue per call	\$1,649.30	\$1,610.82	\$1,386.48	\$1,848.07	\$2,297.16	Favorable	\$1,758.37
2. Expenditures per call	\$1,364.29	\$1,232.54	\$1,064.16	\$1,160.19	\$1,331.57	Favorable	\$1,230.55
3. Employee benefits	17.90%	18.30%	11.06%	37.06%	17.61%	Favorable	20%
4. Cash position	12.0251	5.0052	0.0000	0.0000	0.0000	Unfavorable	3.41
5. Debt service	10.19%	118.30%	23.12%	0.00%	0.00%	Favorable	8%
6. Debt per capita	\$599.00	\$19.07	\$0.00	\$0.00	\$0.00	Favorable	\$123.61
7. Operating position	0.8272	0.7652	0.7675	0.6278	0.5797	Favorable	0.71
8. Revenue shortfalls	1.1419	1.5251	N/A	1.2830	1.2391	Favorable	1.30
9. Expenditure overruns	0.8596	2.0507	N/A	1.2904	0.6179	Favorable	1.20
10. EMS user fees	40.67%	16.11%	21.62%	22.65%	42.55%	Favorable	29%
11. Capital outlay	5.83%	4.69%	8.44%	11.86%	7.95%	Favorable	8%
12. Fund balance	33.04%	-16.11%	-15.47%	-0.57%	100.53%	Favorable	20.28%
13. Solvency	28.55%	5.37%	0.00%	0.00%	0.00%	Favorable	6.78%

### FINANCIAL HEALTH GRADE KEY *(Grade is calculated using the averages)*

STATUS	Description	Numeric	Est. Sustainability
GREEN	Fire company is in excellent financial health and likely to survive	100-90	16+ Years
YELLOW	Fire company is in good financial health and might survive	89-80	11-15 Years
ORANGE	Fire company is in fair financial health and might survive	79-60	4-10 Years
RED	Fire company is in poor financial health and unlikely to survive	59 or below	1-3 Years

GRADE  
**74**  
 4-10 years



### **Frankford Factors and Indicators**

Frankford received a weighted grade of 74, which corresponds to 925 points (out of 1,300) and an Orange rating based on average actuals over the five-year period. This means that the fire company is in fair financial health and might survive 4-10 years based on revenue remaining consistent and expenditures inflating slightly each year. This grade is affected by unfavorable scores in the following higher weighted factors: EMS Fund Balance, User Fees, and Expenditure Overruns. The company's health grade is calculated off the five-year averages for all 13 factors whereas the trend is a comparison of 2019 to 2023. A favorable trend, therefore, does not necessarily translate to a favorable average overall. Please see a more detailed discussion on each factor below.

**Revenue per call** – Frankford's revenue per call from 2019 to 2023 increased from \$1,649.30 to \$2,297.16. This is an extremely favorable trend; increasing operating revenue per call over time should allow Frankford to maintain service levels without difficulty so long as costs do not rise faster. Frankford membership should ask itself if this increase in revenues should stop at some point, how will it pay for increased costs in the future?

**Expenditures per call** – From 2019 to 2023, the cost to operate Frankford on a per call basis decreased from \$1,364.29 to \$1,331.57. The rate of change (-2.40%) is significantly slower than the rate at which revenue is increasing (39.28%), which is an excellent indicator. Frankford is net positive per call on average over the 5-year period but should continue to monitor.

**Employee benefits** – Frankford's ratio of total employee benefits to total salary and wages essentially remained stable (decreased slightly) from 17.90% to 17.61% from 2019 to 2023. This trend is not common - benefits have increased annually nationwide. As of 2023, Frankford is within the reasonable range of 16-50%.

**Cash position** – Frankford's cash position decreased from 12.0251 in 2019 to 0 in 2023. This is an unfavorable trend and Frankford is also now below 1, which is a perfect match between cash and short-term liabilities. This unfavorable trend indicates that Frankford's current liabilities are increasing relative to cash and when all cash resources are being expended, a trend like this represents a potential for deficit in the future. Frankford should ask itself if its revenue collection systems are efficient and effective. Is there an aggressive delinquent revenue collection system in place? Is the company collecting and recording all revenues received during the budget year for which they were anticipated? Are all revenues deposited in a timely manner? Does the company have large amounts of revenue due shortly after the close of the current fiscal year that should actually be attributed to the current year? Is the actual cash flow compared to the projected cash flow on a routine basis? Are major expenditures timed to occur when cash will be available to pay bills?



**Debt service** – Frankford's debt service decreased from 10.19% to 0% from 2019 to 2023. This favorable trend indicates the proportion of Frankford's general operating revenue devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities) decreased over the 5-year period. It should be noted that the average calculation used to calculate the points for this factor excludes the 2020 year of 118.30% as this is an extreme outlier. The company elected to make a large additional principal payment on their existing debt to pay it off faster. Debt analysts believe that debt service in excess of 15-20% of operating revenues is considered a problem. Therefore, Frankford could therefore consider taking on small principal and interest payments on a new debt issue without overextending itself.

**Debt per capita** – Corresponding to the debt service factor above, Frankford's debt per capita decreased from \$599 to \$0 from 2019 to 2023. It should be reiterated that a static 2,405 population is being used across all five years because that is the only data available through the County GIS and therefore affected this calculation. This debt burden is extremely low and Frankford could therefore consider taking on a reasonable amount of new debt for some of its apparatus purchases and/or capital improvements in the near future.

**Operating position** – Frankford's operating position changed from 0.8272 to 0.5797 from 2019 to 2023. While this is not a large change, it is still considered a favorable trend. It means the company's ability to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills is improving. It also indicates the company is not spending down fund balances from previous years to fund current operations.

**Revenue shortfalls** – Frankford's revenue shortfalls changed from 1.1419 to 1.2391 from 2019 to 2023. A value of 1 is a break-even situation. Frankford's favorable trend above 1 indicates that company procedures used to estimate revenues are accurate. It is both tempting and common to overestimate revenues as a way to make budgets balance but if actual revenues are exceeding budgeted revenues consistently from year to year, company leadership should evaluate closely and make adjustments.

**Expenditure overruns** – Frankford's expenditure overruns changed from 0.8596 to 0.6179 from 2019 to 2023. A result of 1 indicates actual expenditures and budgeted expenditures are equal. Frankford moved in the correct direction over the 5 year period and this is therefore a favorable trend. Frankford is demonstrating by this trend that it has assessed how well the estimates for anticipated expenditures for the year were prepared and how closely the budgeted versus actual expenses were monitored throughout the year. This practice should continue.

**EMS user fees** – Frankford's ambulance billing revenue when compared to the total cost of providing the service increased from 40.67% to 42.55% from 2019 to 2023. A result of 100% means that the total cost of the service is being supported by the fees/charges. Frankford is experiencing a favorable trend, which is uncommon when compared to the rest of the County. While this is a positive trend, it still means that less

than half of the EMS services are covered by ambulance billing revenue. The collection rate should be consistently monitored and the contract with the third party biller should always be negotiated in the best interest of the company. Delinquent collections is an option to pursue along with numerous billings attempts (within statutory regulations) rather than simply writing off bad debt without evaluating collectability.

**Capital Outlay** - Frankford's capital outlay increased from 2019 to 2023 from 5.83% to 7.95%. This increase in percentage of vehicle, equipment, and building expenses financed from current operating revenues is a favorable trend - needs are not being deferred. Fire companies need to keep up with capital replacements or they can fall behind very quickly. A benchmark range to use is 11-20% and therefore Frankford could consider increasing their annual outlay slightly. Frankford ought to commit the same proportion of its current revenue to fund the acquisition or replacement of its infrastructure and apparatus as well as financing these types of purchases. The company may want to ask itself: Are decisions to defer capital replacements being made to avoid having to generate additional revenues? If the company is unable to fund the capital items, would it be beneficial to institute a more aggressive maintenance and repair program to extend the life and utility of existing assets? Would the development of a capital reserve fund where funds could be accumulated to finance such items be a feasible alternative? This factor is related to the debt factors above.

**Fund balance** – Frankford's fund balances have fluctuated dramatically over the 5-year period. In 2019, Frankford had a fund balance of about \$286,145; this dipped significantly during 2020-2022 and then rose to \$767,177 in 2023. Frankford is no longer using cash balances from prior years to fund operating expenditures for subsequent budgets but it did from 2020-2022. When surplus cash exists, it should be allocated as emergency operating reserve funds. Frankford's fund balances are relative unless examined as a percentage of total expenditures - this ranged from 33.04% to 100.53% from 2019-2023. Frankford's operating revenue is equal to or above operating expenditures in 2023 - and is now actually too high. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 25% should be utilized for one-time expenses or be used to fund capital improvements.

**Solvency** - Frankford's solvency changed dramatically from 2019 at 28.55% to 0% in 2023 - a favorable decrease overall. Frankford's assets are therefore made up of 0% liabilities, which is an extremely low ratio and indicates good financial health. Under 50% is ideal. Over 100% indicates that liabilities exceed assets, which is not desirable. An upward trend may be cause for concern. Therefore, as of 2023, Frankford is able to meet its long-term debts and other financial obligations and manage operations into the foreseeable future. Frankford could consider taking on additional liabilities to satisfy needs without jeopardizing its financial stability.

## **Georgetown**

### **Summary of Organization and Services**

Georgetown operates 1 station (#77) with a fleet of 9 vehicles (excluding antiques and trailers) and covers a district inhabited by 16,311 people. Georgetown provides only fire suppression, prevention and rescue services. Georgetown does not provide any EMS services. On average, Georgetown responded to a total of 645 calls from 2019-2023. Georgetown's district encompasses 100 square miles and includes Route 113, Route 9, a railroad, Sussex County airport, Delaware Tech, schools, courts, a correctional facility, and behavioral health facilities. Georgetown has about 82 total volunteer members across all categories but only 20 of those are active. In 2023, volunteers contributed approximately 1,765 hours across all types of activities (calls, training, meetings, events, etc.). In addition to the fire station, Georgetown owns a property on Bedford Street. There are discussions to put a building on this vacant lot but nothing has been decided.

### **Financial Evaluation**

#### **Assets**

Georgetown has current, non-current, and other assets. Current assets averaged \$2,451,585 from 2019 to 2023 and were cash and cash equivalents, CDs, and investments. Non-current assets include physical plant and equipment and leased equipment and vehicles. Non-current assets, less accumulated depreciation, averaged \$2,012,923. Other assets are the Southern States Cooperative at \$66. Total average assets were \$4,464,575. Aside from personnel, buildings, and property, the fleet is the largest asset (and liability) that any fire company has. Georgetown's fleet has an average age of 16 years (2009), excluding antiques, and is displayed below:

**Georgetown Fleet**

Year	Make/Model	Type	Name	Approx Current (2024) Replace Value	Estimated Replacement Year	Estimated Replacement Value (inflated 8% annually)
<b>CURRENT</b>						
1993	Chevy 3500 Brush Truck	Utility (pick-up)/Cargo Truck	77-00	\$100,000	2025	\$108,000
2006	Ford 350 Brush Truck	Utility (pick-up)/Cargo Truck	77-0	\$100,000	2025	\$108,000
2006	Pierce Engine	Engine	77-2	\$1,200,000	2026	\$1,392,000
2001	Pierce Engine	Engine	77-4	\$1,200,000	2025	\$1,200,000
2001	Seagrave Ladder	Ladder/Tower	77-7	\$2,400,000	2025	\$2,592,000
2013	Pierce Engine Tanker	Tanker	77-8	\$800,000	2033	\$1,376,000
2021	Pierce Rescue/Engine	Rescue	R77-6	\$1,200,000	2041	\$2,832,000
2019	Chevy Suburban/ Command	Command (fly car, other; sedan/van/etc.)	77-15	\$65,000	2029	\$91,000
2019	Chevy Utility/ Traffic	Utility (pick-up)/Cargo Truck	77-9	\$100,000	2029	\$140,000
<b>ON ORDER</b>						
2025	Replaces 2001	Engine	Cash - see above			
<b>TOTAL CURRENT</b>				<b>\$7,165,000</b>		<b>\$9,839,000</b>

Georgetown's policy is to take \$100K from their budget annually for apparatus and building capital needs. They prefer to pay cash and do not intend to take out loans.

**Liabilities**

Georgetown has only current liabilities, which averaged \$4,923 from 2019 to 2023 and were credit card payable.

Based on documentation received and information provided, FACETS assembled a 20-year estimated debt schedule assuming that all future needs would use financing, rather than cash (unless otherwise noted).

# Sussex County Fire Service Financial Review and Analysis

Georgetown - Existing and Projected Debt Schedule												
Year	New Pole Barn Building & Parking Lot - Cash	Replace SCBAs - Cash	1993 Chevy 3500 Utility (2025-2035)	2006 Ford 350 Utility (2025-2035)	2006 Pierce Engine (2026-2036)	2001 Pierce Engine - Cash	2001 Segrave Ladder (2025-2035)	2013 Pierce Engine Tanker (2033-2043)	2021 Pierce Rescue (2041-2051)	2019 Chevy Suburban Command (2029-2039)	2019 Chevy Utility (2029-2039)	Total
2024												\$0
2025	\$400,000		\$13,986	\$13,986			\$335,676					\$763,649
2026	\$100,000		\$13,986	\$13,986	\$180,270	\$1,200,000	\$335,676					\$1,843,919
2027			\$13,986	\$13,986	\$180,270		\$335,676					\$543,919
2028			\$13,986	\$13,986	\$180,270		\$335,676					\$543,919
2029		\$600,000	\$13,986	\$13,986	\$180,270		\$335,676			\$11,785	\$18,131	\$1,173,835
2030			\$13,986	\$13,986	\$180,270		\$335,676			\$11,785	\$18,131	\$573,835
2031			\$13,986	\$13,986	\$180,270		\$335,676			\$11,785	\$18,131	\$573,835
2032			\$13,986	\$13,986	\$180,270		\$335,676			\$11,785	\$18,131	\$573,835
2033			\$13,986	\$13,986	\$180,270		\$335,676	\$178,198		\$11,785	\$18,131	\$752,033
2034			\$13,986	\$13,986	\$180,270		\$335,676	\$178,198		\$11,785	\$18,131	\$752,033
2035					\$180,270			\$178,198		\$11,785	\$18,131	\$388,384
2036								\$178,198		\$11,785	\$18,131	\$208,114
2037								\$178,198		\$11,785	\$18,131	\$208,114
2038								\$178,198		\$11,785	\$18,131	\$208,114
2039								\$178,198				\$178,198
2040								\$178,198				\$178,198
2041								\$178,198	\$366,757			\$544,955
2042								\$178,198	\$366,757			\$544,955
2043									\$366,757			\$366,757
2044									\$366,757			\$366,757
<b>TOTAL</b>	<b>\$500,000</b>	<b>\$600,000</b>	<b>\$139,865</b>	<b>\$139,865</b>	<b>\$1,802,704</b>	<b>\$1,200,000</b>	<b>\$3,356,759</b>	<b>\$1,781,983</b>	<b>\$1,467,028</b>	<b>\$117,849</b>	<b>\$181,306</b>	<b>\$11,287,358</b>

## Notes

\*Green = existing debt; Red = projected debt

\*Projected is based on existing Fleet replacement schedule and any notes provided during interviews or via email

\*Fixed interest rate of 5% assumed for all existing notes (in the absence of an interest rate provided by the organization) and all future notes

\*Principal and interest payments begin in year note is established (no in the rears schedules or delayed payments considered)

\*10-year note assumed for all vehicle types regardless of useful life

Estimated replacements may be removed, moved, or modified. This will depend on competing needs and economic climate. Please keep in mind this schedule only displays the first replacement - in reality, the organization may have to contemplate a second replacement within the 20-year period for shorter life cycles.

### **Sources of Income**

Georgetown has received \$1,052,921 on average in revenue and other support from 2019 to 2023 and is made up:

- State of Delaware
- Sussex County
- Town of Georgetown
- Donations
- Building Rental
- First Responders Rally
- Golf Tournament
- Interest and Dividend Income
- Auxiliary Receipts
- Oyster Eat
- Races, Breakfast and Chicken BBQ
- Reimbursements Received

### **Operational Costs**

Georgetown spent \$467,382 on average from 2019 to 2023 in the following categories:

- Air Masks
- Archives & Antiques
- Bank Fees
- Banquets and Awards
- Bottled Water
- Christmas Parties
- Community Goodwill
- Computer Expense
- Dues
- EMS Supplies
- Equipment Repairs and Expense
- Firefighter's Equipment
- Fire Chief Expenses
- Fire Police Expenses
- Fire Prevention
- Flowers and Fruit
- Fund Drive Expenses
- Funeral
- Gasoline and Oil
- Golf Tournament
- Insurance
- Investment Fees
- Auxiliary Disbursements
- Legal Services
- Meetings
- Miscellaneous Receipts
- Oyster Eat Expense
- Parade Expenses
- Pension Plan
- Postage and Box Rent
- Printing & Reproduction
- Professional Services
- Repairs to Property
- Special Events
- Sports and Recreation
- Subscriptions
- Supplies
- Taxes and Licenses
- Telephone and Cellular Service
- Tools
- Training
- Trash Collection

### **Employee & Volunteer Costs**

Georgetown is one of two total companies in Sussex County that is 100% volunteer. Volunteers do not receive a stipend or pay per call. They receive nominal benefits including (but not limited to): parade uniform, company apparel, annual banquet, PPE, and the DVFA level of service pension system.

### **Basis of Accounting & Fiscal Year**

Georgetown is on an income tax basis of accounting and a business/personal fiscal year (April-March).

### **Agreed Upon Procedures (AUPs) & Review Report (“Audit”)**

Georgetown did not have AUPs testing performed in 2023 as it did not have a current county agreement at that time. Georgetown signed an agreement with the county in late 2024 and so it will be required to have AUP testing performed in 2025. In Georgetown’s 2023 audit, there were no unique notes, findings, or material modifications.

### **Policies and Procedures**

Of the 11 topics listed in the bid, only 10 of them are applicable to Georgetown. Compensation Approvals does not apply as Georgetown is 100% volunteer and does not have paid staff. Of the remaining 10 topics, Georgetown currently has 9 written policies in place for financial operations in a Financial Management Policy document. The only policy that is missing is Travel and Reimbursement.

### **Unique Circumstances**

Georgetown is 100% volunteer and provides fire services only; no EMS services are provided. It was not until 2024 that Georgetown signed their agreement with the County. Prior to that, it has been four to five years without an agreement.

### **Financial Health, Trends and Sustainability**

In the following section, Georgetown’s Report Card will be displayed and discussed.



## Financial Health Report Card 2019-2023

# Georgetown

# FACTOR	2019	2020	2021	2022	2023	TREND	AVERAGE
1. Revenue per call	\$1,782.37	\$1,671.22	\$1,436.25	\$1,543.15	\$1,868.42	Favorable	\$1,660.28
2. Expenditures per call	\$1,069.39	\$908.68	\$1,021.05	\$1,019.96	\$1,142.23	Unfavorable	\$1,032.26
3. Employee benefits*	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
4. Cash position	283.4773	407.9165	570.4060	573.4366	469.3645	Favorable	460.92
5. Debt service	0.00%	0.00%	0.00%	0.00%	0.00%	Stable	0%
6. Debt per capita	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Stable	\$0.00
7. Operating position	0.6000	0.5437	0.7109	0.6610	0.6113	Unfavorable	0.63
8. Revenue shortfalls	1.9539	1.2171	0.9711	1.1873	1.7651	Unfavorable	1.42
9. Expenditure overruns	0.8341	0.2853	0.8265	1.1270	0.6907	Favorable	0.75
10. EMS user fees**	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
11. Capital outlay	161.34%	9.52%	137.37%	0.00%	7.00%	Unfavorable	63%
12. Fund balance	159.52%	68.35%	69.32%	41.68%	163.20%	Favorable	59.79%
13. Solvency	0.18%	0.14%	0.08%	0.07%	0.11%	Favorable	0.11%

\*Georgetown Fire is 100% volunteer. This factor therefore does not apply and the weighting has been redistributed.

\*\*Georgetown Fire does not provide EMS services. This factor therefore does not apply and the weighting has been redistributed.

### FINANCIAL HEALTH GRADE KEY (Grade is calculated using the averages)

STATUS	Description	Numeric	Est. Sustainability
GREEN	Fire company is in excellent financial health and likely to survive	100-90	16+ Years
YELLOW	Fire company is in good financial health and might survive	89-80	11-15 Years
ORANGE	Fire company is in fair financial health and might survive	79-60	4-10 Years
RED	Fire company is in poor financial health and unlikely to survive	59 or below	1-3 Years

**GRADE**  
81  
 11-15 years

### **Georgetown Factors and Indicators**

Georgetown received a weighted grade of 81, which corresponds to 850 points (out of 1,300) and a Yellow rating based on average actuals over the five-year period. This means that the fire company is in good financial health and might survive 11-15 years based on revenue remaining consistent and expenditures inflating slightly each year based on revenue remaining consistent and expenditures inflating slightly each year. This grade is affected by unfavorable scores in the following higher weighted factors: EMS User Fees and Fund Balance. Please recall that Georgetown is fire service only and 100% volunteer, therefore FACETS was unable to calculate two factors and the weighting was adjusted. The company's health grade is calculated off the five-year averages for all 13 factors whereas the trend is a comparison of 2019 to 2023. A favorable trend, therefore, does not necessarily translate to a favorable average overall. Please see a more detailed discussion on each factor below.

**Revenue per call** – Georgetown's revenue per call from 2019 to 2023 increased from \$1,782.37 to \$1,868.42. This is a favorable trend; increasing operating revenue per call over time should allow Georgetown to maintain service levels without difficulty so long as costs do not rise faster. Georgetown membership should ask itself if this increase in revenues should stop at some point, how will it pay for increased costs in the future?

**Expenditures per call** – From 2019 to 2023, the cost to operate Georgetown on a per call basis increased from \$1,069.39 to \$1,142.23. This could be the result of EMS call volume rising, inflation, and/or other factors. The rate of change (6.81%) is slightly faster than the rate at which revenue is increasing (4.83%), which is not a good indicator. Georgetown is solidly net positive per call on average over the 5-year period. While this is good, Georgetown should continuously monitor for changes and watch these rates.

**Employee benefits** – Georgetown is 100% volunteer and therefore this factor does not apply. The weighting of the factors was consequently redistributed.

**Cash position** – Georgetown's cash position increased from 283.48 in 2019 to 469.36 in 2023. This favorable trend indicates that Georgetown's current liabilities are increasing relative to cash and when all cash resources are being expended, a trend like this represents a clear potential for surplus in the future. Georgetown's revenue collection systems are efficient and effective but it should ask itself: does the company have an aggressive policy for the investment of fund balances?

**Debt service** – Georgetown's debt service remained stable at 0% from 2019 to 2023. Debt analysts believe debt service in excess of 15-20% of operating revenues is considered a problem. Georgetown could therefore consider taking on principal and interest payments related to a new debit issue without overextending itself.

**Debt per capita** – Corresponding to the debt service factor above, Georgetown's debt per capita also remained stable at \$0 from 2019 to 2023. It should be reiterated that a static 16,311 population is being used across all five years because that is the only data

available through the County GIS and therefore affected this calculation. This debt burden is extremely low and Georgetown should therefore consider taking on a reasonable amount of new debt for some of its apparatus purchases and/or capital improvements in the near future.

**Operating position** – Georgetown's operating position changed from 0.6000 to 0.6113 from 2019 to 2023. While this is not a large change, it is technically considered an unfavorable trend. It means the company's ability to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills diminished slightly. Overall, Georgetown is still below 1 though, which means revenues exceeded expenditures.

**Revenue shortfalls** – Georgetown's revenue shortfalls changed from 1.9539 to 1.7651 from 2019 to 2023. A value of 1 is a break-even situation. Georgetown's (technically) unfavorable trend above 1 indicates that company procedures used to estimate revenues are not accurate and should be reviewed. However, on average, Georgetown is above 1, which means actual revenues received were in excess of budgeted. It is both tempting and common to overestimate revenues as a way to make budgets balance but if actual revenues are exceeding budgeted revenues consistently from year to year, company leadership should evaluate closely and make adjustments.

**Expenditure overruns** – Georgetown's expenditure overruns changed from 0.8341 to 0.6907 from 2019 to 2023. A result of 1 indicates actual expenditures and budgeted expenditures are equal. While Georgetown moved in the correct direction over the 5 year period and this is therefore a favorable trend. Georgetown is demonstrating by this trend that it has assessed how well the estimates for anticipated expenditures for the year were prepared and how closely the budgeted versus actual expenses were monitored throughout the year. This practice should continue.

**EMS user fees** – Georgetown does not supply EMS services - only fire and rescue services. This factor therefore does not apply. The weighting of the factors was consequently redistributed.

**Capital Outlay** - Georgetown's capital outlay decreased significantly from 161.34% to 7.00% for 2019 to 2023. This decrease in percentage of vehicle, equipment, and building expenses financed from current operating revenues is technically an unfavorable trend - however, Georgetown's 2019 figure was extremely too high. Fire companies need to keep up with capital replacements or they can fall behind very quickly. A benchmark range to use is 11-20% and therefore Georgetown should consider maintaining their outlay or increasing it slightly. Georgetown ought to commit the same proportion of its current revenue to fund the acquisition or replacement of its infrastructure and apparatus as well as financing these types of purchases.

**Fund balance** – Georgetown's fund balances have fluctuated over the 5-year period. In 2019, Georgetown had a fund balance of about \$637,825; this dipped to \$376,117 in 2020 and then rose to \$857,688 in 2023. Georgetown is not using cash balances from

prior years to fund operating expenditures for subsequent budgets. This is a best practice that Georgetown should continue to employ but they need to monitor for a surplus in excess. When surplus cash exists, it should be allocated as emergency operating reserve funds. Georgetown's fund balances are relative unless examined as a percentage of total expenditures - this ranged from 159.52% to 163.20% from 2019-2023. It should be noted that these outliers were excluded from the average that is used to calculate the points for this factor in Georgetown's overall grade. Georgetown's operating revenue is consistently equal to or above operating expenditures. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 25% should be utilized for one-time expenses or be used to fund capital improvements. Georgetown's fund balances are extremely high and reinvestment should be considered.

**Solvency** - Georgetown's solvency remained essentially stable from 2019 at 0.18% to 0.11% in 2023 - with a small favorable decrease overall. Georgetown's assets are therefore made up of less than 1% liabilities, which is an extremely low ratio and indicates good financial health. Under 50% is ideal. Over 100% indicates that liabilities exceed assets, which is not desirable. Therefore, as of 2023, Georgetown is able to meet its long-term debts and other financial obligations and manage operations into the foreseeable future. Georgetown could take on additional liabilities without worrying about financial stability.

## Greenwood

### Summary of Organization and Services

Greenwood operates 1 station (#78) with a fleet of 12 vehicles (excluding antiques and trailers) and covers a district inhabited by 5,913 people. Greenwood provides fire suppression and rescue services. On average, Greenwood responded to a total of 1,132 calls from 2019-2023. Greenwood's district encompasses a large portion of Route 113 and there is heavy traffic volume. There is a retirement community that has an assisted living component, which is projected to double in size (from 40 to 80 homes). Greenwood has about 55 total volunteer members across all categories but only 30 of those are active. In 2023, volunteers contributed approximately 6,352 hours across all types of activities (calls, training, meetings, events, etc.). Greenwood does not own any other property aside from the station.

### Financial Evaluation

#### Assets

Greenwood has a combination of both current and non-current assets. Current assets averaged \$2,109,142 from 2019 to 2023 and were cash and cash equivalents. Non-current assets include physical plant and equipment land, buildings, vehicles, and equipment. Non-current assets, less accumulated depreciation, averaged \$3,168,971. Total average assets were \$5,278,112. Aside from personnel, buildings, and property, the fleet is the largest asset (and liability) that any fire company has. Greenwood's fleet has an average age of 13 years (2012), excluding antiques, and is displayed below:

**Greenwood Fleet**

Year	Model	Type	Name	Approx Current (2024) Replace Value	Estimated Replacement Year	Estimated Replacement Value (inflated 8% annually)
<b>CURRENT</b>						
1992	Pierce Lance	Engine	78-2	\$1,200,000	2025	\$1,296,000
1993	Chevy 3500	Utility (pick-up)/Cargo Truck	TC-78 (selling)	\$100,000	2025	\$108,000
2008	Pierce Velocity	Engine	78-4	\$1,200,000	2028	\$1,584,000
2008	Ford 350	Utility (pick-up)/Cargo Truck	78-8	\$100,000	2025	\$108,000
2013	Chevy Suburban	Utility (pick-up)/Cargo Truck	78-10	\$100,000	2025	\$108,000
2013	Rosenbauer	Ladder/Tower	Quint-78	\$2,400,000	2033	\$4,128,000
2014	Ram 5500	Utility (pick-up)/Cargo Truck	78-0 (new traffic)	\$100,000	2025	\$108,000
2020	Ford 550	Ambulance	A-78	\$350,000	2030	\$518,000
2020	Ford 550	Ambulance	B-78	\$350,000	2030	\$518,000
2020	Kenworth	Tanker	Tractor -78	\$800,000	2040	\$1,824,000
2021	Chevy Tahoe	Command (fly car, other; sedan/van/etc.)	Command 78	\$65,000	2031	\$101,400
2024	CHEVY 3500	Utility (pick-up)/Cargo Truck	NEW BRUSH	\$100,000	2034	\$180,000
<b>ON ORDER</b>						
2025	PIERCE ENFORCER	Engine	78-3		2045	
<b>TOTAL CURRENT</b>				<b>\$6,865,000</b>		<b>\$10,581,400</b>

## **Liabilities**

Greenwood has a combination of both current and non-current liabilities. Current liabilities averaged \$172,588 from 2019 to 2023 and were accrued payroll taxes and the current portions of long-term debt. Non-current liabilities include mortgage note payable. Non-current liabilities, less net of issuance costs, averaged \$322,845. Total average liabilities were \$495,433.

Based on documentation received and information provided, FACETS assembled a 20-year estimated debt schedule assuming that all future needs would use financing, rather than cash (unless otherwise noted).



# Sussex County Fire Service Financial Review and Analysis

Greenwood - Existing and Projected Debt Schedule															
Year	Existing Ambulance Loan (\$98K; yrs & pmts est.)	2025 Pierce Enforcer (\$380K; yrs & pmts est.)	SCBAs - Planning to apply to AFG \$ amount est.	1992 Pierce Lance Engine (2025-2035)	2008 Pierce Velocity Engine (2028-2038)	2008 Ford 350 Utility (2025-2035)	2013 Chevy Suburban Utility (2025-2035)	2013 Rosenbauer Quint/Ladder (2033-2043)	2014 Ram 5500 Utility (2025-2035)	2020 Ford 550 Ambulance-1 (2030-2040)	2020 Ford 550 Ambulance-2 (2030-2040)	2020 Kenworth Tanker (2040-2050)	2021 Chevy Tahoe Command (2031-2041)	2024 Chevy 3500 Utility (2034-2044)	Total
2024	\$19,600	\$76,000													\$95,600
2025	\$19,600	\$76,000		\$167,838		\$205,135	\$13,986		\$534,595						\$1,017,155
2026	\$19,600	\$76,000	\$80,000	\$167,838		\$205,135	\$13,986		\$534,595						\$1,097,155
2027	\$19,600	\$76,000	\$80,000	\$167,838		\$205,135	\$13,986		\$534,595						\$1,097,155
2028	\$19,600	\$76,000		\$167,838	\$13,986	\$205,135	\$13,986		\$534,595						\$1,031,141
2029				\$167,838	\$13,986	\$205,135	\$13,986		\$534,595						\$935,541
2030				\$167,838	\$13,986	\$205,135	\$13,986		\$534,595	\$13,986	\$67,083				\$1,016,611
2031				\$167,838	\$13,986	\$205,135	\$13,986		\$534,595	\$13,986	\$67,083		\$236,216		\$1,252,827
2032				\$167,838	\$13,986	\$205,135	\$13,986		\$534,595	\$13,986	\$67,083		\$236,216		\$1,252,827
2033				\$167,838	\$13,986	\$205,135	\$13,986	\$13,986	\$534,595	\$13,986	\$67,083		\$236,216		\$1,266,814
2034				\$167,838	\$13,986	\$205,135	\$13,986	\$13,986	\$534,595	\$13,986	\$67,083		\$236,216	\$13,132	\$1,279,946
2035					\$13,986			\$13,986		\$13,986	\$67,083		\$236,216	\$13,132	\$358,391
2036					\$13,986			\$13,986		\$13,986	\$67,083		\$236,216	\$13,132	\$358,391
2037					\$13,986			\$13,986		\$13,986	\$67,083		\$236,216	\$13,132	\$358,391
2038								\$13,986		\$13,986	\$67,083		\$236,216	\$13,132	\$344,404
2039								\$13,986		\$13,986	\$67,083		\$236,216	\$13,132	\$344,404
2040								\$13,986				\$67,083	\$236,216	\$13,132	\$330,418
2041								\$13,986				\$67,083		\$13,132	\$94,202
2042								\$13,986				\$67,083		\$13,132	\$94,202
2043												\$67,083		\$13,132	\$80,215
2044												\$67,083			\$67,083
TOTAL	\$98,000	\$380,000	\$160,000	\$1,678,379	\$139,865	\$2,051,352	\$139,865	\$139,865	\$5,345,949	\$139,865	\$670,834	\$335,417	\$2,362,163	\$131,318	\$13,772,872

## Notes

\*Green = existing debt; Red = projected debt

\*Projected is based on existing Fleet replacement schedule and any notes provided during interviews or via email

\*Fixed interest rate of 5% assumed for all existing notes (in the absence of an interest rate provided by the organization) and all future notes

\*Principal and interest payments begin in year note is established (no in the rears schedules or delayed payments considered)

\*10-year note assumed for all vehicle types regardless of useful life



Estimated replacements may be removed, moved, or modified. This will depend on competing needs and economic climate. Please keep in mind this schedule only displays the first replacement - in reality, the organization may have to contemplate a second replacement within the 20-year period for shorter life cycles.

### **Sources of Income**

Greenwood has received \$1,782,412 on average in revenue and other support from 2019 to 2023 and is made up of:

- Ambulance Income - Billing
- Ambulance Income - Contracts
- Appropriations
- Donations
- Fundraisers
- Hall rental income
- Interest
- Sale of Assets
- Miscellaneous
- Auxiliary

Greenwood is very proud of its Chicken BBQ fundraiser, which is not a one-time event. It is held every weekend from April to September (or a total of 26 weeks).

### **Operational Costs**

Greenwood spent \$1,485,540 on average from 2019 to 2023 in the following categories:

- Banquet Expense
- Conventions and meetings
- Depreciation
- Donations
- Dues and Subscriptions
- Employee Benefits
- Auxiliary
- Firefighters Grant
- Fire Police Expenses
- Fire Prevention
- Fire School and Training
- Fundraising
- Insurance
- Interest Expense
- Maintenance and Repairs
- Office expenses and postage
- Payroll Taxes
- Professional
- Refreshments
- Salaries
- Service Contracts
- Supplies
- Telephone
- Truck Operating Expenses
- Uniforms
- Utilities

### **Employee & Volunteer Costs**

Greenwood currently has approximately 19 employees, which consists of 7 full-time firefighter/EMTs and 12 part-time firefighter/EMTs. There are two career staff per shift with a supervisor that acts as a 3rd person floater and overall, the company is staffed 24x7. On average, Greenwood paid \$375,299 in salaries from 2019 to 2023.

There are 55 volunteers. Volunteers do not receive a stipend or pay per call. They receive nominal benefits including (but not limited to): pension, annual banquet, family fun day, chicken BBQ, PPE, and company apparel.

## **Basis of Accounting & Fiscal Year**

Greenwood is on a modified cash basis of accounting and a calendar fiscal year (January-December).

## **Agreed Upon Procedures (AUPs) & Review Report (“Audit”)**

Greenwood had 1 finding in regard to 2023 AUPs: No evidence of formal, written policies and procedures were provided. In Greenwood’s 2023 audit, there were no unique notes, findings, or material modifications.

## **Policies and Procedures**

Of the 11 topics listed in the bid, Greenwood has 5 verbal policies for financial operations (shown below).

- Check / Credit Card
- Compensation Approvals
- Insurance Coverage
- Bank Accounts
- Travel and Reimbursement

Greenwood indicated they are working on drafting written policies in the near future.

## **Unique Circumstances**

Greenwood had a change in treasurers during this study. The company may have annual budgets but they were unable to supply them to FACETS.

## **Financial Health, Trends and Sustainability**

In the following section, Greenwood’s Report Card will be displayed and discussed.

## Financial Health Report Card 2019-2023

# Greenwood

# FACTOR	2019	2020	2021	2022	2023	TREND	AVERAGE
1. Revenue per call	\$1,887.34	\$1,410.45	\$1,772.95	\$1,241.37	\$1,606.08	Unfavorable	\$1,583.64
2. Expenditures per call	\$1,322.46	\$1,269.68	\$1,355.87	\$1,176.17	\$1,439.80	Unfavorable	\$1,312.80
3. Employee benefits	5.09%	4.22%	9.79%	17.47%	10.36%	Unfavorable	9%
4. Cash position	5.0751	12.3882	16.5559	26.9329	20.8204	Favorable	16.35
5. Debt service	9.30%	2.24%	15.55%	8.58%	6.08%	Favorable	8%
6. Debt per capita	\$53.88	\$84.06	\$34.92	\$23.55	\$76.58	Unfavorable	\$54.60
7. Operating position	0.7007	0.9002	0.7648	0.9475	0.8965	Unfavorable	0.84
8. Revenue shortfalls*	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
9. Expenditure overruns*	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
10. EMS user fees	40.41%	47.85%	46.78%	31.72%	20.80%	Unfavorable	38%
11. Capital outlay	24.86%	16.98%	19.43%	51.87%	9.93%	Unfavorable	18%
12. Fund balance	40.51%	18.74%	20.81%	5.89%	52.24%	Favorable	27.64%
13. Solvency	13.76%	13.01%	6.53%	3.94%	9.91%	Favorable	9.43%

\*Revenue and Expenditure budgets were unavailable.

**FINANCIAL HEALTH GRADE KEY** (Grade is calculated using the averages)

STATUS	Description	Numeric	Est. Sustainability
GREEN	Fire company is in excellent financial health and likely to survive	100-90	16+ Years
YELLOW	Fire company is in good financial health and might survive	89-80	11-15 Years
ORANGE	Fire company is in fair financial health and might survive	79-60	4-10 Years
RED	Fire company is in poor financial health and unlikely to survive	59 or below	1-3 Years

GRADE  
**74.5**  
4-10 years

### **Greenwood Factors and Indicators**

Greenwood received a weighted grade of 74.5, which corresponds to 950 points (out of 1,300) and an Orange rating based on average actuals over the five-year period. This means that the fire company is in fair financial health and might survive 4-10 years based on revenue remaining consistent and expenditures inflating slightly each year. This grade is affected by low scores in the following higher weighted factors: Fund Balance, EMS User Fees, Revenue Shortfalls, and Expenditure Overruns. The company's health grade is calculated off the five-year averages for all 13 factors whereas the trend is a comparison of 2019 to 2023. A favorable trend, therefore, does not necessarily translate to a favorable average overall. Please see a more detailed discussion on each factor below.

**Revenue per call** – Greenwood's revenue per call from 2019 to 2023 decreased from \$1,887.34 to \$1,606.08. This is an unfavorable trend but no problem is apparent unless the expenditure trend is rising at a faster rate. Decreasing operating revenue per call over time will make it difficult for Greenwood to maintain service levels. Greenwood membership should ask itself if this increase in revenues should stop at some point, how will it pay for increased costs in the future?

**Expenditures per call** – From 2019 to 2023, the cost to operate Greenwood on a per call basis increased from \$1,322.46 to \$1,439.80. The rate of change (8.87%) is slower than the rate at which revenue is decreasing (-14.90%). Georgetown should consider ways to reduce costs and continuously monitor the relationship between these rates.

**Employee benefits** – Greenwood's ratio of total employee benefits to total salary and wages increased slightly from 5.09% to 10.36% from 2019 to 2023. This puts a strain on finances. This slight unfavorable trend is not uncommon - benefits have increased annually nationwide. As of 2023, Greenwood is still below the reasonable range of 16-50%. Greenwood could consider increasing benefits slightly if it believes it will assist with recruitment and retention so long as it first reviews all other needs first.

**Cash position** – Greenwood's cash position increased from 5.07551 in 2019 to 20.8204 in 2023. This favorable trend indicates that Georgetown's current liabilities are decreasing relative to cash and when all cash resources are being expended, a trend like this represents a clear potential for surplus in the future. Georgetown should ask itself: Does the company have an aggressive policy for the investment of fund balances?

**Debt service** – Greenwood's debt service decreased from 9.30% to 6.08% from 2019 to 2023. This favorable trend indicates the proportion of Greenwood's general operating revenue devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities) decreased over the 5-year period. Debt analysts believe that debt service in excess of 15-20% of operating revenues is considered a problem. Therefore, Greenwood could consider adding principal and interest payments on a new debt issue without overextending itself.

**Debt per capita** – Greenwood's debt per capita increased from \$53.88 to \$76.58 from 2019 to 2023. Typically, this factor correlates to debt service. It should be reiterated that a static 5,913 population is being used across all five years because that is the only data available through the County GIS and therefore affected this calculation. This debt burden is low and Greenwood could therefore consider taking on a reasonable amount of new debt for some of its apparatus purchases and/or capital improvements in the near future.

**Operating position** – Greenwood's operating position changed from 0.7007 to 0.8965 from 2019 to 2023. While this is not a large change, it is still considered an unfavorable trend. It means the company's ability to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills is diminishing.

**Revenue shortfalls** – FACETS was unable to perform the calculation for this factor because Greenwood either does not create annual revenue budgets or was unable to provide them due to a change in treasurers.

**Expenditure overruns** – FACETS was unable to perform the calculation for this factor because Greenwood either does not create annual expenditure budgets or was unable to provide them due to a change in treasurers.

**EMS user fees** – Greenwood's ambulance billing revenue when compared to the total cost of providing the service decreased from 40.41% to 20.80% from 2019 to 2023. A result of 100% means that the total cost of the service is being supported by the fees/charges. Greenwood experienced an extremely unfavorable trend. This means that collection rate should be consistently monitored and the contract with the third party biller should always be negotiated in the best interest of the company. Delinquent collections is an option to pursue along with numerous billings attempts (within statutory regulations) rather than simply writing off bad debt without evaluating collectability.

**Capital Outlay** - Greenwood's capital outlay decreased from 2019 to 2023 from 24.86% to 9.93%. This decrease in percentage of vehicle, equipment, and building expenses financed from current operating revenues is an unfavorable trend. Fire companies need to keep up with capital replacements or they can fall behind very quickly. A benchmark range to use is 11-20% and therefore Greenwood could consider increasing their annual outlay slightly. Greenwood ought to commit the same proportion of its current revenue to fund the acquisition or replacement of its infrastructure and apparatus as well as financing these types of purchases. The company may want to ask itself: Are decisions to defer replacement of capital items being made to avoid having to generate additional revenues? If the company is unable to fund the replacement capital items, would it be beneficial to institute a more aggressive maintenance and repair program to extend the life and utility of existing assets? Would the development of a capital reserve fund where funds could be accumulated to finance such items be a feasible alternative? This factor is related to the debt factors above. It should be noted

that the 51.87% outlier in 2022 was excluded from the average that is used to calculate the points for this factor in Greenwood's overall grade.

**Fund balance** – Greenwood's fund balances have fluctuated dramatically over the 5-year period. In 2019, Greenwood had a fund balance of about \$497,090; this dipped in 2022 and then rose to \$842,949 in 2023. Greenwood did not use cash balances from prior years to fund operating expenditures for subsequent budgets. This is a best practice that Greenwood should continue to employ but also monitor for a surplus in excess. When surplus cash exists, it should be allocated as emergency operating reserve funds. Greenwood's fund balances are relative unless examined as a percentage of total expenditures - this ranged from 40.51% to 52.24% from 2019-2023. Greenwood's operating revenue is consistently equal to or above operating expenditures. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 25% should be utilized for one-time expenses or be used to fund capital improvements. Greenwood should consider reinvesting some of its fund balance.

**Solvency** - Greenwood's solvency changed from 2019 at 13.76% to 9.91% in 2023 - with a small favorable decrease overall. Greenwood's assets are therefore made up of roughly 10% liabilities, which is a very low ratio and indicates good financial health. Under 50% is ideal. Over 100% indicates that liabilities exceed assets, which is not desirable. Therefore, as of 2023, Greenwood is able to meet its long-term debts and other financial obligations and manage operations into the foreseeable future.

## **Gumboro**

### **Summary of Organization and Services**

Gumboro operates 1 station (#79) with a fleet of 13 vehicles (excluding antiques and trailers) and covers an 80 square mile district inhabited by 3,061 people. Gumboro provides fire suppression and EMS-B services. On average, Gumboro responded to a total of 542 calls from 2019-2023. Gumboro's district encompasses schools, new development, and Route 26. Gumboro has about 61 total volunteer members across all categories but only 10 of those are active. In 2023, volunteers contributed approximately 1,917 hours across all types of activities (calls, training, meetings, events, etc.). In addition to the fire station, Gumboro owns a cell tower that it collects rent from.

### **Financial Evaluation**

#### **Assets**

Gumboro has a combination of both current and non-current assets. Current assets averaged \$1,570,900 from 2019 to 2023 and were cash and cash equivalents, CDs, and accounts receivable. Non-current assets include property and equipment. Non-current assets, less accumulated depreciation, averaged \$3,349,937. Total average assets were \$4,920,837. Aside from personnel, buildings, and property, the fleet is the largest asset (and liability) that any fire company has. Gumboro's fleet has an average age of 23 years (2002), excluding antiques, and is displayed below:



**Gumboro Fleet**

Year	Make/Model	Type	Name	Approx Current (2024) Replace Value	Estimated Replacement Year	Estimated Replacement Value (inflated 8% annually)
<b>CURRENT</b>						
1948	Chevrolet	Antique		Not Applicable	Not Applicable	Not Applicable
2000	Ford	Engine		\$1,200,000.00	2025	\$1,296,000
1994	Pierce	Engine	79-1	\$1,200,000.00	2025	\$1,296,000
1999	Pierce	Engine		\$1,200,000.00	2025	\$1,296,000
1970	Cadillac	Antique		Not Applicable	Not Applicable	Not Applicable
2002	Pierce	Engine	79-6	\$1,200,000.00	2025	\$1,296,000
1968	Kaiser	Engine		\$1,200,000.00	2025	\$1,296,000
2003	Ford	Ambulance	A-79	\$350,000.00	2025	\$378,000
2004	Ford	Utility (pick-up)/Cargo Truck		\$100,000.00	2025	\$108,000
2006	Ford	Utility (pick-up)/Cargo Truck		\$100,000.00	2025	\$108,000
1986	Mack	Engine		\$1,200,000.00	2025	\$1,296,000
2014	Ford 350	Utility (pick-up)/Cargo Truck		\$100,000.00	2025	\$108,000
2015	Ford	Ambulance	B-79	\$350,000.00	2025	\$378,000
2016	John Deere	UTV/Other		\$30,000.00	2031	\$46,800
2020	Pierce Enforcer	Rescue	79-2	\$1,200,000.00	2040	\$2,736,000
<b>ON ORDER</b>						
2025		Ambulance		Paid cash; no loan		
<b>TOTAL CURRENT</b>				<b>\$9,430,000</b>		<b>\$11,638,800</b>

**Liabilities**

Gumboro has a combination of both current and non-current liabilities. Current liabilities averaged \$113,631 from 2019 to 2023 and were accounts payable, accrued wages/payroll liabilities, and the current portions of long-term debt. Non-current liabilities include long-term debt. Non-current liabilities, less net of issuance costs, averaged \$2,198,761. Total average liabilities were \$2,312,392.

Based on documentation received and information provided, FACETS assembled a 20-year estimated debt schedule assuming that all future needs would use financing, rather than cash (unless otherwise noted).

# Sussex County Fire Service Financial Review and Analysis

Gumboro - Existing and Projected Debt Schedule																
Year	Building/Hall (3.85%; Matures 2045; \$1.68M; pmts est.)	Engine (\$505,803; 2030; pmts est.)	2000 Ford Engine (2025-2035)	1994 Pierce Engine (2025-2035)	1999 Pierce Engine (2025-2035)	2002 Pierce Engine (2025-2035)	1968 Kaiser Engine (2025- 2035)	2003 Ford Ambulance (2025-2035)	2004 Ford Utility (2025- 2035)	2006 Ford Utility (2025- 2035)	1986 Mack Engine (2025-2035)	2014 Ford 350 (2025- 2035)	2015 Ford Ambulance (2025-2035)	2016 John Deere UTV (2031- 2040)	2020 Pierce Enforcer Rescue (2040- 2050)	Total
2024	\$88,867	\$85,767														\$174,634
2025	\$88,867	\$85,767	\$167,838	\$167,838	\$167,838	\$167,838	\$167,838	\$48,953	\$13,986	\$13,986	\$167,838	\$13,986	\$48,953			\$1,321,526
2026	\$88,867	\$85,767	\$167,838	\$167,838	\$167,838	\$167,838	\$167,838	\$48,953	\$13,986	\$13,986	\$167,838	\$13,986	\$48,953			\$1,321,526
2027	\$88,867	\$85,767	\$167,838	\$167,838	\$167,838	\$167,838	\$167,838	\$48,953	\$13,986	\$13,986	\$167,838	\$13,986	\$48,953			\$1,321,526
2028	\$88,867	\$85,767	\$167,838	\$167,838	\$167,838	\$167,838	\$167,838	\$48,953	\$13,986	\$13,986	\$167,838	\$13,986	\$48,953			\$1,321,526
2029	\$88,867	\$85,767	\$167,838	\$167,838	\$167,838	\$167,838	\$167,838	\$48,953	\$13,986	\$13,986	\$167,838	\$13,986	\$48,953			\$1,321,526
2030	\$88,867	\$28,589	\$167,838	\$167,838	\$167,838	\$167,838	\$167,838	\$48,953	\$13,986	\$13,986	\$167,838	\$13,986	\$48,953			\$1,264,348
2031	\$88,867		\$167,838	\$167,838	\$167,838	\$167,838	\$167,838	\$48,953	\$13,986	\$13,986	\$167,838	\$13,986	\$48,953	\$6,061		\$1,241,820
2032	\$88,867		\$167,838	\$167,838	\$167,838	\$167,838	\$167,838	\$48,953	\$13,986	\$13,986	\$167,838	\$13,986	\$48,953	\$6,061		\$1,241,820
2033	\$88,867		\$167,838	\$167,838	\$167,838	\$167,838	\$167,838	\$48,953	\$13,986	\$13,986	\$167,838	\$13,986	\$48,953	\$6,061		\$1,073,982
2034	\$88,867		\$167,838	\$167,838	\$167,838	\$167,838		\$48,953	\$13,986	\$13,986	\$167,838	\$13,986	\$48,953	\$6,061		\$1,073,982
2035	\$88,867													\$6,061		\$94,928
2036	\$88,867													\$6,061		\$94,928
2037	\$88,867													\$6,061		\$94,928
2038	\$88,867													\$6,061		\$94,928
2039	\$88,867													\$6,061		\$94,928
2040	\$88,867													\$6,061	\$354,325	\$449,252
2041	\$88,867														\$354,325	\$443,191
2042	\$88,867														\$354,325	\$443,191
2043	\$88,867														\$354,325	\$443,191
2044	\$88,867														\$354,325	\$443,191
TOTAL	\$1,866,201	\$543,192	\$1,678,379	\$1,678,379	\$1,678,379	\$1,678,379	\$1,342,703	\$489,527	\$139,865	\$139,865	\$1,678,379	\$139,865	\$489,527	\$60,608	\$1,771,623	\$15,374,873

## Notes

\*Green = existing debt; Red = projected debt

\*Projected is based on existing Fleet replacement schedule and any notes provided during interviews or via email

\*Fixed interest rate of 5% assumed for all existing notes (in the absence of an interest rate provided by the organization) and all future notes

\*Principal and interest payments begin in year note is established (no in the rears schedules or delayed payments considered)

\*10-year note assumed for all vehicle types regardless of useful life

Estimated replacements may be removed, moved, or modified. This will depend on competing needs and economic climate. Please keep in mind this schedule only displays the first replacement - in reality, the organization may have to contemplate a second replacement within the 20-year period for shorter life cycles.

### **Sources of Income**

Gumboro has received \$1,265,861 on average in revenue and other support from 2019 to 2023 and is made up of:

- Ambulance billing
- Appropriation - State of Delaware
- Fundraiser income
- Fund drive
- Sale of assets
- Tower and hall rental income
- Investment Income
- Sussex County Grant
- Refunds & rebates
- Ambulance Fund Drive
- Expenses
- Fire protection and ambulance
- General and administrative
- Fundraising

### **Operational Costs**

Gumboro spent \$1,076,631 on average from 2019 to 2023 in the following categories:

- Ambulance billing
- Ambulance clothing & uniforms
- Ambulance supplies
- Fire fuel
- Fire school
- Rescue repairs & maintenance
- Insurance - health
- Payroll
- Payroll Services
- Payroll taxes
- Travel
- Utilities
- General and administrative
- Depreciation
- Building repairs & maintenance
- Contributions
- Convention/meetings/banquets
- Dues/subscriptions
- Flowers/Fruit baskets
- Insurance
- Interest Expense
- Office Supplies
- Pension
- Professional fees
- Taxes
- Selling Commission
- Fire equipment supplies
- Advertising
- Bank Fees
- Service Contracts
- Fundraising

### **Employee & Volunteer Costs**

Gumboro currently has approximately 25 employees, which consists of 8 full-time firefighter/EMTs and 17 part-time firefighter/EMTs. There are two career EMS staff per shift and overall, the company is staffed 24x7. On average, Gumboro paid \$365,996 in salaries from 2019 to 2023.

There are 61 volunteers. Volunteers do not receive a stipend or pay per call. They receive nominal benefits including (but not limited to): pension, t-shirts, PPE, appreciation, and training costs.

### **Basis of Accounting & Fiscal Year**

Gumboro is on an income tax basis of accounting and a calendar fiscal year (January-December).

### **Agreed Upon Procedures (AUPs) & Review Report (“Audit”)**

Gumboro had 2 findings in regard to 2023 AUPs: 1) Insufficient evidence was provided for 3 out of 10 tested payment transactions; 2) No evidence was provided for 3 out of 10 tested credit card transactions. In Gumboro’s 2023 audit, there was no management letter included, which describes whether there are any unique notes, findings, or material modifications.

### **Policies and Procedures**

Of the 11 topics listed in the bid, Gumboro currently has written policies in place for all.

### **Unique Circumstances**

None.

### **Financial Health, Trends and Sustainability**

In the following section, Gumboro’s Report Card will be displayed and discussed.

## Financial Health Report Card 2019-2023

# Gumboro

# FACTOR	2019	2020	2021	2022	2023	TREND	AVERAGE
1. Revenue per call	\$2,371.17	\$1,896.53	\$1,927.03	\$2,909.73	\$2,539.28	Favorable	\$2,328.75
2. Expenditures per call	\$2,150.66	\$1,796.39	\$1,839.60	\$2,032.78	\$2,128.17	Favorable	\$1,989.52
3. Employee benefits	13.22%	12.20%	11.65%	15.38%	14.07%	Unfavorable	13%
4. Cash position	19.3548	15.0333	11.7185	12.8850	13.3972	Unfavorable	14.48
5. Debt service	4.03%	6.00%	8.26%	6.89%	7.80%	Unfavorable	6.60%
6. Debt per capita	\$607.58	\$807.41	\$765.48	\$726.16	\$684.94	Unfavorable	\$718.31
7. Operating position	0.9070	0.9472	0.9546	0.6986	0.8381	Favorable	0.87
8. Revenue shortfalls	Not Available	1.0419	1.0221	1.5335	1.5222	Favorable	1.28
9. Expenditure overruns	Not Available	0.9411	0.9407	0.9933	1.2878	Unfavorable	1.04
10. EMS user fees	25.64%	29.80%	25.98%	18.30%	14.57%	Unfavorable	23%
11. Capital outlay	35.13%	76.64%	2.96%	29.64%	10.36%	Unfavorable	20%
12. Fund balance	Not Available	5.68%	3.71%	47.37%	12.83%	Favorable	17.40%
13. Solvency	45.68%	52.25%	50.86%	44.97%	41.69%	Favorable	47.09%

### FINANCIAL HEALTH GRADE KEY *(Grade is calculated using the averages)*

STATUS	Description	Numeric	Est. Sustainability
GREEN	Fire company is in excellent financial health and likely to survive	100-90	16+ Years
YELLOW	Fire company is in good financial health and might survive	89-80	11-15 Years
ORANGE	Fire company is in fair financial health and might survive	79-60	4-10 Years
RED	Fire company is in poor financial health and unlikely to survive	59 or below	1-3 Years

GRADE  
**78.25**  
4-10 years



### **Gumboro Factors and Indicators**

Gumboro received a weighted grade of 78.25, which corresponds to 950 points (out of 1,300) and an Orange rating based on average actuals over the five-year period. This means that the fire company is in fair financial health and might survive 4-10 years based on revenue remaining consistent and expenditures inflating slightly each year. This grade is affected by unfavorable scores in the following higher weighted factors: Expenditure Overruns, EMS User Fees, and Fund Balance. The company's health grade is calculated off the five-year averages for all 13 factors whereas the trend is a comparison of 2019 to 2023. A favorable trend, therefore, does not necessarily translate to a favorable average overall. Please see a more detailed discussion on each factor below.

**Revenue per call** – Gumboro's revenue per call from 2019 to 2023 decreased from \$2,371.17 to \$2,539.28. This is a favorable trend; increasing operating revenue per call over time should allow Gumboro to maintain service levels without difficulty so long as costs do not rise faster. Gumboro membership should ask itself if this increase in revenues should stop at some point, how will it pay for increased costs in the future?

**Expenditures per call** – From 2019 to 2023, the cost to operate Gumboro on a per call basis also decreased from \$2,150.66 to \$2,128.17. This is uncommon. The rate of change (1.05%) is slower than the rate at which revenue is decreasing (7.09%). While positive, Gumboro should continuously monitor the relationship between these rates.

**Employee benefits** – Gumboro's ratio of total employee benefits to total salary and wages increased slightly from 13.22% to 14.07% from 2019 to 2023. This puts a strain on finances. This unfavorable trend is not uncommon or something to worry about - benefits have increased annually nationwide. As of 2023, Gumboro is still below the reasonable range of 16-50%. Gumboro could consider increasing benefits slightly if it believes it will assist with recruitment and retention so long as it first reviews all other needs first.

**Cash position** – Gumboro's cash position increased from 19.3548 in 2019 to 13.3972 in 2023. This is a favorable trend and Gumboro stayed well above 1, which is a perfect match between cash and short-term liabilities. This favorable trend indicates that Gumboro's current liabilities are decreasing relative to cash and when all cash resources are expended, Gumboro has a surplus. Gumboro should ask itself: Does the company have an aggressive policy for the investment of fund balances?

**Debt service** – Gumboro's debt service increased from 4.03% to 7.80% from 2020 to 2023. This unfavorable trend indicates the proportion of Gumboro's general operating revenue devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities) increased over the 5-year period. Debt analysts believe that debt service in excess of 15-20% of operating revenues is considered a problem. Gumboro could consider making an extra principal payment to pay down existing debt (see factor below).

**Debt per capita** – Corresponding to the debt service factor above, Gumboro's debt per capita increased from \$607.58 to \$684.94 from 2019 to 2023. It should be reiterated that a static 3,061 population is being used across all five years because that is the only data available through the County GIS and therefore affected this calculation. This debt burden is high and Gumboro might therefore consider keeping debt level for a little while.

**Operating position** – Gumboro's operating position changed from 0.9070 to 0.8381 from 2020 to 2023. While this is not a large change, it is still considered a favorable trend. It means the company's ability to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills is improving. It also indicates the company is not spending down fund balances from previous years to fund current operations.

**Revenue shortfalls** – Gumboro's revenue shortfalls changed from 1.0419 to 1.5222 from 2020 to 2023. A value of 1 is a break-even situation. Gumboro's favorable trend above 1 indicates that company procedures used to estimate revenues are accurate. It is both tempting and common to overestimate revenues as a way to make budgets balance but if actual revenues are exceeding budgeted revenues consistently from year to year, company leadership should evaluate closely and make adjustments.

**Expenditure overruns** – Gumboro's expenditure overruns changed from 0.9411 to 1.2878 from 2020 to 2023. A result of 1 indicates actual expenditures and budgeted expenditures are equal. While Gumboro moved in the wrong direction over the 5 year period and this is therefore an unfavorable trend, the company should keep in mind that it was below 1 in 2019. Gumboro is demonstrating by this trend that it has not assessed how well the estimates for anticipated expenditures for the year were prepared and how closely the budgeted versus actual expenses were monitored throughout the year. This practice should not continue.

**EMS user fees** – Gumboro's ambulance billing revenue when compared to the total cost of providing the service decreased from 25.64% to 14.57% from 2019 to 2023. A result of 100% means that the total cost of the service is being supported by the fees/charges. Gumboro is experiencing an extremely unfavorable trend. This means that collection rate should be consistently monitored and the contract with the third party biller should always be negotiated in the best interest of the company. Delinquent collections is an option to pursue along with numerous billings attempts (within statutory regulations) rather than simply writing off bad debt without evaluating collectability.

**Capital Outlay** - Gumboro's capital outlay decreased significantly from 2020 to 2023 from 35.13% to 10.36%. While this decrease in percentage of vehicle, equipment, and building expenses financed from current operating revenues is an unfavorable trend, Gumboro is now within the reasonable range. Fire companies need to keep up with capital replacements or they can fall behind very quickly. A benchmark range to use is 11-20% and therefore Gumboro should consider keeping capital outlay constant.



Gumboro ought to commit the same proportion of its current revenue to fund the acquisition or replacement of its infrastructure and apparatus as well as financing these types of purchases. The company may want to ask itself: If the company is unable to fund the replacement of capital items, would it be beneficial to institute a more aggressive maintenance and repair program to extend the life and utility of existing assets? Would the development of a capital reserve fund where funds could be accumulated to finance such items be a feasible alternative? This factor is related to the debt factors above. It should be noted that the 76.64% outlier in 2020 was excluded from the average that is used to calculate the points for this factor in Gumboro's overall grade.

**Fund balance** – Gumboro's fund balances have fluctuated dramatically over the 5-year period. In 2020, Gumboro had a fund balance of about \$56,466; this jumped in 2022 to \$497,219 and then dipped to \$174,637 in 2023. Gumboro is not using cash balances from prior years to fund operating expenditures for subsequent budgets. This is a best practice that Gumboro should continue to employ but also monitor for a surplus in excess. When surplus cash exists, it should be allocated as emergency operating reserve funds. Gumboro's fund balances are relative unless examined as a percentage of total expenditures - this ranged from 5.68% to 12.83% from 2020-2023. Gumboro's operating revenue is consistently equal to or above operating expenditures. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 25% should be utilized for one-time expenses or be used to fund capital improvements.

**Solvency** - Gumboro's solvency from 2019 at 45.68% to 41.69% in 2023 - with a small favorable decrease overall. Gumboro's assets are therefore made up of roughly 42% liabilities, which is a moderate ratio and indicates good financial health. Under 50% is ideal. Over 100% indicates that liabilities exceed assets, which is not desirable. An upward trend may be cause for concern. Therefore, as of 2023, Gumboro is currently able to meet its long-term debts and other financial obligations and should continue to strive to keep their solvency below 50%.

## **Indian River**

### **Summary of Organization and Services**

Indian River (#80) operates 2 stations with a fleet of 16 vehicles (excluding antiques and trailers) and covers a district inhabited by 17,685 people. Indian River provides fire suppression, prevention, rescue, and marine rescue services. Indian River does not provide any EMS services. On average, Indian River responded to a total of 464 calls from 2019-2023. Indian River's district contains an inactive power plant, county sewer system, and pumping stations. Indian River has about 128 total volunteer members across all categories, but only 48 of those are active. In 2023, volunteers contributed approximately 3,728 hours across all types of activities (calls, training, meetings, events, etc.). In addition to the fire station, Indian River owns the property on either side of Station 1 as well as the property across the street. Many of the properties produce rental income. Station 2 is undersized and therefore, it is being expanded.

### **Financial Evaluation**

#### **Assets**

Indian River has current, non-current, and other assets. Current assets averaged \$2,750,230 from 2019 to 2023 and were cash and cash equivalents and CDs. Non-current assets include buildings, building equipment, marine equipment, vehicles, and land. Non-current assets, less accumulated depreciation, averaged \$3,469,622. Other assets include investments and average \$1,613,174. Total average assets were \$7,833,026. Aside from personnel, buildings, and property, the fleet is the largest asset (and liability) that any fire company has. Indian River's fleet has an average age of 14 years (2011), excluding antiques, and is displayed below:

# Sussex County Fire Service Financial Review and Analysis

## Indian River Fleet

Year	Make/Model	Type	Name	Approx Current (2024) Replace Value	Estimated Replacement Year	Estimated Replacement Value (inflated 8% annually)
<b>CURRENT</b>						
1999	Ford F350 SuperDuty	Utility (pick-up)/Cargo Truck	80-00	\$100,000	2025	\$108,000
2001	Spartan Pumper	Engine				
2014	Chevrolet Tahoe	Command (fly car, other; sedan/van/etc.)	80-10	\$65,000	2025	\$70,200
2014	Ford F350 SuperDuty	Utility (pick-up)/Cargo Truck	80-11	\$100,000	2025	\$108,000
2017	Ford Econoline	Command (fly car, other; sedan/van/etc.)	80-12	\$65,000	2027	\$80,600
2022	Dodge Durango	Command (fly car, other; sedan/van/etc.)	80-13	\$65,000	2032	\$106,600
1986	AMG 5-Ton Truck	Utility (pick-up)/Cargo Truck	80-14	\$100,000	2025	\$108,000
2019	Chevrolet Tahoe	Command (fly car, other; sedan/van/etc.)	80-15	\$65,000	2029	\$91,000
1968	Mack R-Model	Antique	80-3 (Antique)	Not Available	Not Available	Not Available
2013	Rosenbauer Pumper	Tanker	80-4	\$800,000	2033	\$1,376,000
2018	Rosenbauer Pumper	Rescue	80-6	\$1,200,000	2038	\$2,544,000
2021	Pierce Ascendant	Ladder/Tower	80-7	\$2,400,000	2041	\$5,664,000
2011	Ford F350 SuperDuty	Utility (pick-up)/Cargo Truck	80-8	\$100,000	2025	\$108,000
2024	Pierce Saber	Engine	80-3 New	\$1,200,000	2044	\$3,120,000
2010	Marine Unit	Boat - Small (soft/small) (with motor)	80 Marine 1	\$45,000	2025	\$48,600
1985	Marine Unit	Boat - Large (mid-size/hard) (with motor)	80 Marine 2	\$200,000	2025	\$216,000
2011	Polaris UTV	UTV/Other	80 UTV 1	\$30,000	2026	\$34,800
2022	Polaris UTV	UTV/Other	80 UTV 2	\$30,000	2037	\$61,200
<b>ON ORDER</b>						
2024	Pierce Saber	Rescue	80-1 New	\$1,200,000	2044	\$3,120,000
				<i>*Just delivered but not in-service yet; replaces 2001 Spartan, which will be sold</i>		
<b>TOTAL CURRENT</b>				<b>\$7,765,000</b>		<b>\$16,965,000</b>

## Liabilities

Indian River has a combination of both current and non-current liabilities. Current liabilities averaged \$150,173 from 2019 to 2023 and were accounts payable, credit card payable, and the current portions of long-term debt. Non-current liabilities include long-term debt. Non-current liabilities, less net of issuance costs, averaged \$850,854. Total average liabilities were \$1,001,027.

Indian River has been making it a priority to double all existing loan payments in order to pay them off before maturity.

Based on documentation received and information provided, FACETS assembled a 20-year estimated debt schedule assuming that all future needs would use financing, rather than cash (unless otherwise noted).

Sussex County Fire Service Financial Review and Analysis

Indian River - Existing and Projected Debt Schedule										
Year	2013 Rosenbauer Pumper Loan (est.)	2024 Pierce Saber Engine - State Loan (9 yrs remaining)	2021 Pierce Ascendant Tower - Loans (Private & State)	2024 Rescue Squad - State Loan (9 yrs remaining)	Station 2 Expansion (\$3.8M)	1999 Ford 350 Utility (2025-2035)	2014 Chevrolet Tahoe Command (2025-2035)	2014 Ford 350 Utility (2025-2035)	2017 Ford Econoline Command (2027-2037)	2022 Dodge Durango Command (2032-2042)
2024	\$40,000	\$55,997	\$148,722	\$61,118						
2025		\$55,997	\$148,722	\$61,118	\$190,000	\$13,986	\$9,091	\$13,986		
2026		\$55,997	\$148,722	\$61,118	\$190,000	\$13,986	\$9,091	\$13,986		
2027		\$55,997	\$148,722	\$61,118	\$190,000	\$13,986	\$9,091	\$13,986	\$10,438	
2028		\$55,997	\$148,722	\$61,118	\$190,000	\$13,986	\$9,091	\$13,986	\$10,438	
2029		\$55,997	\$139,722	\$61,118	\$190,000	\$13,986	\$9,091	\$13,986	\$10,438	
2030		\$55,997	\$82,363	\$61,118	\$190,000	\$13,986	\$9,091	\$13,986	\$10,438	
2031		\$55,997	\$82,363	\$61,118	\$190,000	\$13,986	\$9,091	\$13,986	\$10,438	
2032		\$45,811		\$50,001	\$190,000	\$13,986	\$9,091	\$13,986	\$10,438	\$13,805
2033					\$190,000	\$13,986	\$9,091	\$13,986	\$10,438	\$13,805
2034					\$190,000	\$13,986	\$9,091	\$13,986	\$10,438	\$13,805
2035					\$190,000				\$10,438	\$13,805
2036					\$190,000				\$10,438	\$13,805
2037					\$190,000					\$13,805
2038					\$190,000					\$13,805
2039					\$190,000					\$13,805
2040					\$190,000					\$13,805
2041			\$733,514		\$190,000					\$13,805
2042			\$733,514		\$190,000					
2043			\$733,514		\$190,000					
2044	\$178,198	\$404,054	\$733,514	\$404,054	\$190,000					
<b>TOTAL</b>	<b>\$218,198</b>	<b>\$897,844</b>	<b>\$3,982,114</b>	<b>\$943,001</b>	<b>\$3,800,000</b>	<b>\$139,865</b>	<b>\$90,912</b>	<b>\$139,865</b>	<b>\$104,381</b>	<b>\$138,052</b>

Sussex County Fire Service Financial Review and Analysis

Indian River - Existing and Projected Debt Schedule (Continued)									
Year	1986 AMG 5Ton Truck (2025-2035)	2019 Chevrolet Tahoe Command (2029-2039)	2018 Rosenbauer Pumper Rescue (2038-2048)	2011 Ford 350 Utility (2025-2035)	2010 Boat (2025-2035)	1985 Boat (2025-2035)	2011 Polaris UTV (2026-2037)	2022 Polaris UTV (2037-2047)	Total
2024									\$307,862
2025	\$13,986			\$13,986	\$6,294	\$27,973			\$557,167
2026	\$13,986			\$13,986	\$6,294	\$27,973	\$4,507		\$561,674
2027	\$13,986			\$13,986	\$6,294	\$27,973	\$4,507		\$572,113
2028	\$13,986			\$13,986	\$6,294	\$27,973	\$4,507		\$572,114
2029	\$13,986	\$11,785		\$13,986	\$6,294	\$27,973	\$4,507		\$574,900
2030	\$13,986	\$11,785		\$13,986	\$6,294	\$27,973	\$4,507		\$517,542
2031	\$13,986	\$11,785		\$13,986	\$6,294	\$27,973	\$4,507		\$517,543
2032	\$13,986	\$11,785		\$13,986	\$6,294	\$27,973	\$4,507		\$427,683
2033	\$13,986	\$11,785		\$13,986	\$6,294	\$27,973	\$4,507		\$331,872
2034	\$13,986	\$11,785		\$13,986	\$6,294	\$27,973	\$4,507		\$331,873
2035		\$11,785					\$4,507		\$232,570
2036		\$11,785							\$228,064
2037		\$11,785						\$7,926	\$225,553
2038		\$11,785	\$329,460					\$7,926	\$555,013
2039			\$329,460					\$7,926	\$543,230
2040			\$329,460					\$7,926	\$543,231
2041			\$329,460					\$7,926	\$1,276,745
2042			\$329,460					\$7,926	\$1,262,941
2043			\$329,460					\$7,926	\$1,262,942
2044			\$329,460					\$7,926	\$2,249,250
<b>TOTAL</b>	<b>\$139,865</b>	<b>\$117,849</b>	<b>\$2,306,217</b>	<b>\$139,865</b>	<b>\$62,939</b>	<b>\$279,730</b>	<b>\$45,068</b>	<b>\$63,405</b>	<b>\$13,651,884</b>

*Notes*

\*Green = existing debt; Red = projected debt

\*Projected is based on existing Fleet replacement schedule and any notes provided during interviews or via email

\*Fixed interest rate of 5% assumed for all existing notes (in the absence of an interest rate provided by the organization) and all future notes

\*Principal and interest payments begin in year note is established (no in the rears schedules or delayed payments considered)

\*10-year note assumed for all vehicle types regardless of useful life



Estimated replacements may be removed, moved, or modified. This will depend on competing needs and economic climate. Please keep in mind this schedule only displays the first replacement - in reality, the organization may have to contemplate a second replacement within the 20-year period for shorter life cycles.

### Sources of Income

Indian River has received \$1,374,675 on average in revenue and other support from 2019 to 2023 and is made up of:

- Donations
- Fundraising
- Government Appropriations
- Hall rental income
- Auxiliary Income
- Proceeds from the Sale of Assets
- Interest Income
- Dividend Income
- Capital Gains Distributions
- Unrealized/Realized/Capital Gains
- Realty settlement funds\*

*\*Indian River receives realty settlement funds from the Peninsula Develop, which is a deeded obligation in the development's deed restrictions based upon every realty sales transaction. The funding is perpetual in nature.*

Indian River embarked upon a large fundraising campaign 2024-2025, which has brought in significant revenue. Leadership notes that this strong fundraising effort should assist with diversification of funds so that the company is not solely reliant on state or county funding to support operations. One corporate pledge is for a period of four years commencing in 2025.

### Operational Costs

Indian River spent \$874,820 on average from 2019 to 2023 in the following categories:

- Postage/Post Office/Paypal Solicitations
- Fundraising Drive Expenses
- Grant Funded Expenses
- Soda Machine
- Hall Rental Expenses
- Supplies
- Food & beverage
- Auxiliary Expenses
- Accounting
- Advertising
- Bank Charges
- Building/Grounds Repairs and Maintenance
- Contributions
- Community Relations
- Convention
- Dues and Subscriptions
- Repairs and Maintenance
- Food/Beverage/Meals
- Gifts and Flowers
- Insurance
- Interest Expense
- Office expenses
- Professional Fees
- Security
- Sick and Sunshine
- Taxes and Licenses
- Telephone
- Trash Removal
- Travel
- Utilities

- Benefits Paid to Members
- Depreciation
- Fuel
- First Responders
- Fire Police
- Fire Prevention
- Chief Engineer
- Pension Plan
- Telephone
- Training
- Uniforms and Lettering

## **Employee & Volunteer Costs**

Indian River is one of two total companies in Sussex County that is 100% volunteer. Volunteers do not receive a stipend or pay per call. They receive nominal benefits including (but not limited to): the DVFA level of service pension, company apparel, banquet recognition (top responder gets a \$25 gift card or a jacket), and PPE. Indian River does not pay the full annual amount for the pension but requires that each member contribute \$60, which helps reduce company costs. This practice continues until they reach their maximum or commence with collection.

## **Basis of Accounting & Fiscal Year**

Indian River is on an income tax basis of accounting and a calendar fiscal year (January-December).

## **Agreed Upon Procedures (AUPs) & Review Report (“Audit”)**

Indian River had 0 findings in regard to 2023 AUPs. In Indian River’s 2023 audit, there were no material modifications or findings. Note C is included on the DVFA pension plan.

## **Policies and Procedures**

Of the 11 topics listed in the bid, only 10 of them are applicable to Indian River. Compensation Approvals does not apply as Indian River is 100% volunteer and does not have paid staff. Of the remaining 10 topics, Indian River has written policies for all across multiple documents as follows: Financial Management Policy, Budget Development Process, Personal Expense Reimbursement Procedure, and Bylaws.

## **Unique Circumstances**

Indian River is 100% volunteer and provides fire-rescue services only. EMS services are provided to their district by Mid-Sussex Rescue Squad. Indian River noted a higher unemployment rate (estimated 41%), which provides challenges for fundraising.

## **Financial Health, Trends and Sustainability**

In the following section, Indian River’s Report Card will be displayed and discussed.



## Financial Health Report Card 2019-2023

# Indian River

# FACTOR	2019	2020	2021	2022	2023	TREND	AVERAGE
1. Revenue per call	\$3,088.37	\$2,347.46	\$2,830.00	\$2,837.72	\$3,731.81	Favorable	\$2,967.07
2. Expenditures per call	\$2,110.47	\$1,770.61	\$1,724.46	\$1,727.69	\$2,125.39	Unfavorable	\$1,891.73
3. Employee benefits*	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
4. Cash position	27.9020	19.9769	11.8546	21.4613	18.8727	Unfavorable	20.01
5. Debt service	3.47%	5.80%	23.97%	22.03%	16.68%	Unfavorable	14.39%
6. Debt per capita	\$15.12	\$7.67	\$73.24	\$53.73	\$90.80	Unfavorable	\$48.11
7. Operating position	0.6834	0.7543	0.6094	0.6088	0.5695	Favorable	0.65
8. Revenue shortfalls	1.2458	1.2169	1.2091	1.0099	1.4033	Favorable	1.22
9. Expenditure overruns	1.0251	1.0462	0.9312	0.9324	0.9157	Favorable	0.97
10. EMS user fees**	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
11. Capital outlay	28.21%	26.52%	158.91%	9.44%	3.36%	Unfavorable	17%
12. Fund balance	58.31%	26.14%	46.73%	25.50%	62.94%	Favorable	43.92%
13. Solvency	5.33%	3.73%	18.21%	12.91%	18.58%	Unfavorable	11.75%

\*Indian River is 100% volunteer. This factor therefore does not apply and the weighting has been redistributed.

\*\*Indian River does not provide EMS services. This factor therefore does not apply and the weighting has been redistributed.

### FINANCIAL HEALTH GRADE KEY (Grade is calculated using the averages)

STATUS	Description	Numeric	Est. Sustainability
GREEN	Fire company is in excellent financial health and likely to survive	100-90	16+ Years
YELLOW	Fire company is in good financial health and might survive	89-80	11-15 Years
ORANGE	Fire company is in fair financial health and might survive	79-60	4-10 Years
RED	Fire company is in poor financial health and unlikely to survive	59 or below	1-3 Years

**GRADE**  
84  
 11-15 years

### **Indian River Factors and Indicators**

Indian River received a weighted grade of 84, which corresponds to 900 points (out of 1,300) and a Yellow rating based on average actuals over the five-year period. This means that the fire company is in good financial health and might survive 11-15 years based on revenue remaining consistent and expenditures inflating slightly each year. This grade is affected by low scores in the following higher weighted factors: EMS User Fees and Fund Balance. Please recall that Indian River is fire services only and 100% volunteer, therefore FACETS was unable to calculate two factors and the weighting was adjusted. The company's health grade is calculated off the five-year averages for all 13 factors whereas the trend is a comparison of 2019 to 2023. A favorable trend, therefore, does not necessarily translate to a favorable average overall. Please see a more detailed discussion on each factor below.

**Revenue per call** – Indian River's revenue per call from 2019 to 2023 increased from \$3,088.37 to \$3,731.81. This is a favorable trend; increasing operating revenue per call over time should allow Indian River to maintain service levels without difficulty so long as costs do not rise faster. Indian River membership should ask itself if this increase in revenues should stop at some point, how will it pay for increased costs in the future?

**Expenditures per call** – From 2019 to 2023, the cost to operate Indian River on a per call basis increased from \$2,110.47 to \$2,125.39. The rate of change (0.71%) is slower than the rate at which revenue is increasing (20.83%), which is a very positive indicator. Indian River is solidly net positive per call on average over the 5-year period but should always continue to monitor for changes.

**Employee benefits** – Indian River is 100% volunteer and therefore this factor does not apply. The weighting of the factors was consequently redistributed.

**Cash position** – Indian River's cash position decreased from 27.9020 in 2019 to 18.8727 in 2023. While this is an unfavorable trend, Indian River is still well above 1, which is a perfect match between cash and short-term liabilities. Still, this unfavorable trend indicates that Indian River's current liabilities are increasing relative to cash and when all cash resources are being expended. Indian River should ask itself if its revenue collection systems are still efficient and effective.

**Debt service** – Indian River's debt service increased from 3.47% to 16.68% from 2019 to 2023. This unfavorable trend indicates the proportion of Indian River's general operating revenue devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities) increased over the 5-year period. Debt analysts believe debt service in excess of 15-20% of operating revenues is considered a problem. Every effort should be made to sustain this level while meeting the capital requirements. Indian River could contemplate small additional principal and interest payments and still be within the range.

**Debt per capita** – Corresponding to the debt service factor above, Indian River’s debt per capita increased from \$15.12 to \$90.80 from 2019 to 2023. It should be reiterated that a static 17,685 population is being used across all five years because that is the only data available through the County GIS and therefore affected this calculation. This debt burden is extremely low and Indian River should therefore consider taking on a reasonable amount of new debt for some of its apparatus purchases and/or capital improvements in the near future.

**Operating position** – Indian River’s operating position changed from 0.6834 to 0.5695 from 2019 to 2023. While this is not a large change, it is still considered a favorable trend. It means the company’s ability to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills is improving. It also indicates the company is not spending down fund balances from previous years to fund current operations.

**Revenue shortfalls** – Indian River’s revenue shortfalls changed from 1.2458 to 1.4033 from 2019 to 2023. A value of 1 is a break-even situation. Indian River’s favorable trend above 1 indicates that company procedures used to estimate revenues are accurate but they should still be reviewed on an annual basis if this factor continues on an upward trend toward 2. It is both tempting and common to overestimate revenues as a way to make budgets balance but if actual revenues are exceeding budgeted revenues consistently from year to year, company leadership should evaluate closely and make adjustments. This comment does not apply to unforeseen sources of income such as unplanned grants.

**Expenditure overruns** – Indian River’s expenditure overruns changed from 1.0251 to 0.9157 from 2019 to 2023. A result of 1 indicates actual expenditures and budgeted expenditures are equal. Indian River is demonstrating by this favorable trend that it has assessed how well the estimates for anticipated expenditures for the year were prepared and how closely the budgeted versus actual expenses were monitored throughout the year. This practice should continue.

**EMS user fees** – Indian River does not supply EMS services - only fire and rescue services. This factor therefore does not apply. The weighting of the factors was consequently redistributed.

**Capital Outlay** - Indian River’s capital decreased from 28.21% to 3.36% from 2019 to 2023. This decrease in capital outlay is an unfavorable trend. Fire companies need to keep up with capital replacements or they can fall behind very quickly. A benchmark range to use is 11-20% and therefore Indian River could consider increasing their annual outlay slightly. Indian River ought to commit the same proportion of its current revenue to fund the acquisition or replacement of its infrastructure and apparatus as well as financing these types of purchases. It should be noted that the 158.91% outlier in 2021 was excluded from the average that is used to calculate the points for this factor in Indian River’s overall grade.

**Fund balance** – Indian River’s fund balances have stayed relatively stable over the 5-year period. In 2019, Indian River had a fund balance of about \$480,482; this stayed between \$400,00 and \$500,000 through 2022 and rose to \$758,229 in 2023. Indian River is not using cash balances from prior years to fund operating expenditures for subsequent budgets. This is a best practice that Indian River should continue to employ but also monitor for a surplus in excess. When surplus cash exists, it should be allocated as emergency operating reserve funds. Indian River’s fund balances are relative unless examined as a percentage of total expenditures - this ranged from 58.31% to 62.94% from 2019-2023. Indian River’s operating revenue is consistently equal to or above operating expenditures. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 25% should be utilized for one-time expenses or be used to fund capital improvements. Indian River could consider reinvesting some of its fund balance.

**Solvency** - Indian River’s solvency changed from 2019 at 5.33% to 18.58% in 2023 - with a small unfavorable increase overall. Indian River’s assets are therefore made up of roughly 19% liabilities, which is a low ratio and indicates good financial health. Under 50% is ideal. Over 100% indicates that liabilities exceed assets, which is not desirable. An upward trend may be cause for concern. Therefore, as of 2023, Indian River is able to meet its long-term debts and other financial obligations and manage operations into the foreseeable future.

## **Laurel**

### **Summary of Organization and Services**

Laurel (#81) operates 2 stations with a fleet of 16 vehicles (excluding antiques and trailers) and covers a district inhabited by 16,360 people. Laurel provides fire suppression, EMS-B, and marine rescue services. On average, Laurel responded to a total of 2,712 calls from 2019-2023. Laurel's district encompasses a water tower, schools, Route 13, and a waste water treatment plant. Laurel has about 80 total volunteer members across all categories but only 5 of those are active. In 2023, volunteers contributed approximately 7,994 hours across all types of activities (calls, training, meetings, events, etc.). Laurel does not own other properties aside from the stations.

### **Financial Evaluation**

#### **Assets**

Laurel has current, non-current, and other assets. Current assets averaged \$1,023,838 from 2019 to 2023 and were cash and cash equivalents. Non-current assets include land, buildings, vehicles, and equipment. Non-current assets, less accumulated depreciation, averaged \$3,800,745. Other assets include CDs and investments averaging \$44,694. Total average assets were \$4,869,277. Aside from personnel, buildings, and property, the fleet is the largest asset (and liability) that any fire company has. Laurel's fleet has an average age of 17 years (2008), excluding antiques, and is displayed below:

# Sussex County Fire Service Financial Review and Analysis

## Laurel

Year	Make/Model	Type	Type/Name	Approx Current (2024) Replace	Estimated Replacement Year	Estimated Replacement Value (inflated 8% annually)
<b>CURRENT</b>						
2018	Ford 550	Ambulance	A-81	\$350,000	2028	\$462,000
2019	Ford 550	Ambulance	B-81	\$350,000	2029	\$490,000
1988	Pierce GMC Brush	Engine	B81-0	\$1,200,000	2025	\$1,296,000
2006	Ford 350 Brush Truck	Utility (pick-up)/Cargo Truck	B81-1	\$100,000	2025	\$108,000
2008	Chevy Suburban	Command (fly car, other; sedan/van/etc.)	COM-81	\$65,000	2025	\$70,200
2005	Dive Trailer	Trailer (flatbed/enclosed/boat/other)	DIVE-81	\$25,000	2020	\$17,000
2006	Pierce Dash	Engine	81-2	\$1,200,000	2026	\$1,392,000
1924	Ahrens Fox Antique	Antique	E81-24	Not Applicable	Not Applicable	Not Applicable
1988	Pierce Lance	Engine	E81-3	\$1,200,000	2025	\$1,296,000
2013	Pierce Arrow XT	Engine	E81-4	\$1,200,000	2033	\$2,064,000
1994	Pierce Lance	Engine	E81-5	\$1,200,000	2025	\$1,296,000
2018	Gator 81	UTV/Other	GATOR 81	\$30,000	2033	\$51,600
2001	Rescue One Boat	Boat - Small (soft/small) (with motor)	M-81	\$45,000	2025	\$48,600
2005	Pierce Dash 100ft	Ladder/Tower	T-81	\$2,400,000	2025	\$2,592,000
2021	Ford 250	Utility (pick-up)/Cargo Truck	U81-10	\$100,000	2031	\$156,000
2019	Chevy Suburban	Utility (pick-up)/Cargo Truck	U81-11	\$100,000	2029	\$140,000
2001	Ford 250 (4-door)	Utility (pick-up)/Cargo Truck	U81-8	\$100,000	2025	\$108,000
2022	Can - AM UTV	UTV/Other	UTV - 81	\$30,000	2037	\$61,200
<b>ON ORDER</b>						
2023	Horton	Ambulance		Credit + Loan		
<b>TOTAL CURRENT</b>				<b>\$9,695,000</b>		<b>\$11,648,600</b>

## Liabilities

Laurel has a combination of both current and non-current liabilities. Current liabilities averaged \$264,271 from 2019 to 2023 and were credit card payable, PPP loan, and the current portions of long-term debt. Non-current liabilities include long-term debt for vehicles, mortgages, and SCBA. Non-current liabilities, less net of issuance costs, averaged \$1,463,008. Total average liabilities were \$1,727,279.

Based on documentation received and information provided, FACETS assembled a 20-year estimated debt schedule assuming that all future needs would use financing, rather than cash (unless otherwise noted).



Sussex County Fire Service Financial Review and Analysis

Laurel - Existing and Projected Debt Schedule											
Year	5-Year Stryker Power Load Loan (est.)	Mortgage (Refinanced in 2010-Balloon Loan)	SCBA Compressor (est.)	Extractor (est.)	2023 Horton Ambulance (only loan shown below)	2018 Ford 550 Ambulance (2028-2038)	2018 Ford 550 Ambulance (2029-2039)	1988 Pierce GMC Engine + Extrication Tools (2025-2035)	2006 Ford 350 Utility (2025-2035)	2008 Chevy Suburban Command (2025-2035)	2005 Dive Trailer (2025-2035)
2024	\$15,000	\$200,000			\$28,000						
2025	\$15,000	\$200,000	\$75,000		\$28,000			\$167,838	\$13,986	\$9,091	\$2,202
2026		\$200,000		\$30,000	\$28,000			\$227,838	\$13,986	\$9,091	\$2,202
2027		\$200,000			\$28,000			\$167,838	\$13,986	\$9,091	\$2,202
2028		\$200,000			\$28,000	\$59,831		\$167,838	\$13,986	\$9,091	\$2,202
2029		\$200,000				\$59,831	\$63,457	\$167,838	\$13,986	\$9,091	\$2,202
2030		\$200,000				\$59,831	\$63,457	\$167,838	\$13,986	\$9,091	\$2,202
2031		\$200,000				\$59,831	\$63,457	\$167,838	\$13,986	\$9,091	\$2,202
2032		\$200,000				\$59,831	\$63,457	\$167,838	\$13,986	\$9,091	\$2,202
2033		\$200,000				\$59,831	\$63,457	\$167,838	\$13,986	\$9,091	\$2,202
2034		\$200,000				\$59,831	\$63,457	\$167,838	\$13,986	\$9,091	\$2,202
2035						\$59,831	\$63,457				
2036						\$59,831	\$63,457				
2037						\$59,831	\$63,457				
2038							\$63,457				
2039											
2040											
2041											
2042											
2043											
2044											
<b>TOTAL</b>	<b>\$30,000</b>	<b>\$2,200,000</b>	<b>\$75,000</b>	<b>\$30,000</b>	<b>\$140,000</b>	<b>\$598,311</b>	<b>\$634,572</b>	<b>\$1,738,379</b>	<b>\$139,865</b>	<b>\$90,912</b>	<b>\$22,016</b>



Sussex County Fire Service Financial Review and Analysis

Laurel - Existing and Projected Debt Schedule (Continued)												
Year	2006 Pierce Dash Engine (2026-2036)	1988 Pierce Lance Engine (2025-2035)	2013 Pierce Arrow Engine (2033-2043)	1994 Pierce Lance Engine (2025-2035)	2018 Gator (2033-2043)	2001 Rescue One Boat (2025-2035)	2015 Pierce Dash Ladder (2035-2045)	2021 Ford 250 Utility (2031-2041)	2019 Chevy Suburban Command (2029-2039)	2001 Ford 250 Utility (2025-2035)	2022 Can-AM UTV (2037-2047)	Total
2024												\$245,024
2025		\$167,838		\$167,838		\$6,294				\$13,986		\$869,098
2026	\$180,270	\$167,838		\$167,838		\$6,294				\$13,986		\$1,049,370
2027	\$180,270	\$167,838		\$167,838		\$6,294				\$13,986		\$959,371
2028	\$180,270	\$167,838		\$167,838		\$6,294				\$13,986		\$1,019,203
2029	\$180,270	\$167,838		\$167,838		\$6,294			\$18,131	\$13,986		\$1,072,792
2030	\$180,270	\$167,838		\$167,838		\$6,294			\$18,131	\$13,986		\$1,072,793
2031	\$180,270	\$167,838		\$167,838		\$6,294		\$20,203	\$18,131	\$13,986		\$1,092,997
2032	\$180,270	\$167,838		\$167,838		\$6,294		\$20,203	\$18,131	\$13,986		\$1,092,998
2033	\$180,270	\$167,838	\$267,297	\$167,838	\$6,682	\$6,294		\$20,203	\$18,131	\$13,986		\$1,366,978
2034	\$180,270	\$167,838	\$267,297	\$167,838	\$6,682	\$6,294		\$20,203	\$18,131	\$13,986		\$1,366,979
2035	\$180,270		\$267,297		\$6,682		\$335,676	\$20,203	\$18,131			\$953,583
2036	\$180,270		\$267,297		\$6,682		\$335,676	\$20,203	\$18,131			\$953,584
2037			\$267,297		\$6,682		\$335,676	\$20,203	\$18,131		\$7,926	\$781,240
2038			\$267,297		\$6,682		\$335,676	\$20,203	\$18,131		\$7,926	\$721,410
2039			\$267,297		\$6,682		\$335,676	\$20,203			\$7,926	\$639,823
2040					\$6,682		\$335,676	\$20,203			\$7,926	\$372,527
2041					\$6,682		\$335,676				\$7,926	\$352,325
2042					\$6,682		\$335,676				\$7,926	\$352,326
2043							\$335,676				\$7,926	\$345,645
2044							\$335,676				\$7,926	\$345,646
<b>TOTAL</b>	<b>\$1,982,974</b>	<b>\$1,678,379</b>	<b>\$1,871,082</b>	<b>\$1,678,379</b>	<b>\$66,824</b>	<b>\$62,939</b>	<b>\$3,356,759</b>	<b>\$202,027</b>	<b>\$181,306</b>	<b>\$139,865</b>	<b>\$23,777</b>	<b>\$17,025,711</b>

Notes

\*Green = existing debt; Red = projected debt

\*Projected is based on existing Fleet replacement schedule and any notes provided during interviews or via email

\*Fixed interest rate of 5% assumed for all existing notes (in the absence of an interest rate provided by the organization) and all future notes

\*Principal and interest payments begin in year note is established (no in the rears schedules or delayed payments considered)

\*10-year note assumed for all vehicle types regardless of useful life

Estimated replacements may be removed, moved, or modified. This will depend on competing needs and economic climate. Please keep in mind this schedule only displays the first replacement - in reality, the organization may have to contemplate a second replacement within the 20-year period for shorter life cycles.

### **Sources of Income**

Laurel has received \$1,748,409 on average in revenue and other support from 2019 to 2023 and is made up of:

- Ambulance Revenue-Billing
- Ambulance Revenue - Contracts
- State of Delaware
- Sussex County
- Town of Laurel
- PPP Loan Forgiveness
- Donations
- Fire Company Fund Drive
- Special Events
- Auxiliary
- Interest
- Vending Machines
- Hall Rentals
- Gain on Sale of Equipment

Laurel prides itself on its Cash Bash fundraising event. This event began in 2016 and is the first Saturday in June. The public can win up to \$20,000 and there is a BBQ buffet. In addition to food, there are raffles, money cakes, and silent auctions.

### **Operational Costs**

Laurel spent \$1,586,682 on average from 2019 to 2023 in the following categories:

- Advertising
- Ambulance billing
- Ambulance supplies
- Contributions
- Conventions, Meetings and Meal
- Depreciation
- Dues and Subscriptions
- EMS Equipment
- Fire Fighting Equipment
- Fire Prevention
- Fire School and Training
- Fuel and Gasoline
- Fund Raising Expenses
- Insurance
- Auxiliary
- Licenses
- Interest Expense
- Maintenance and Repairs
- Member Recognition
- Office Expense and Postage
- Pension Plan
- Professional Fees
- Public Relations
- Salaries and benefits
- Supplies
- Telephone
- Travel
- Truck Operating Expenses
- Uniforms
- Utilities

## **Employee & Volunteer Costs**

At the time of the meeting with Laurel, there were approximately 14 employees, which consists of 2 full-time firefighter/EMTs and 12 part-time firefighter/EMTs. There are 2 full-time career staff per shift and overall, the company is staffed 24x7. On average, Laurel paid \$515,267 annually in salaries and benefits from 2019 to 2023.

Since the meeting, Laurel hired 2 additional firefighter/EMTs (24/72 schedule) in 2025 and in the near future, Laurel has plans to add more firefighter/EMTs.

There are 80 volunteers, 60 active, of which 5 routinely respond. Volunteers do not receive a stipend or pay per call. They receive nominal benefits including (but not limited to): tax credit, LOSAP, PPE, hat, annual banquet, and a Christmas party.

## **Basis of Accounting & Fiscal Year**

Laurel is on a modified cash basis of accounting and a unique fiscal year (June-May).

## **Agreed Upon Procedures (AUPs) & Review Report (“Audit”)**

Laurel had 1 finding in regard to 2023 AUPs: No evidence of formal, written policies and procedures were provided. In Laurel’s 2023 audit, there were no unique notes, findings, or material modifications.

## **Policies and Procedures**

Of the 11 topics listed in the bid, Laurel currently has written policies for all. Leadership cited this as one of their significant accomplishments from 2023 to 2024.

## **Unique Circumstances**

Laurel has an aging population and employment, economic and crime challenges.

## **Financial Health, Trends and Sustainability**

In the following section, Laurel’s Report Card will be displayed and discussed.

## Financial Health Report Card 2019-2023

### Laurel

# FACTOR	2019	2020	2021	2022	2023	TREND	AVERAGE
1. Revenue per call	\$693.16	\$632.45	\$602.26	\$591.08	\$712.24	Favorable	\$646.24
2. Expenditures per call	\$674.79	\$617.35	\$513.71	\$540.77	\$603.41	Favorable	\$590.00
3. Employee benefits	26.99%	20.91%	16.45%	28.01%	27.15%	Unfavorable	24%
4. Cash position	3.0574	2.6256	3.5739	4.1375	7.4886	Favorable	4.18
5. Debt service	22.74%	12.62%	17.26%	14.25%	11.29%	Favorable	15.63%
6. Debt per capita	\$112.15	\$96.96	\$80.24	\$66.65	\$57.62	Favorable	\$82.73
7. Operating position	0.9735	0.9761	0.8530	0.9149	0.8472	Favorable	0.91
8. Revenue shortfalls	1.0286	1.0359	1.1574	1.0748	1.2937	Favorable	1.12
9. Expenditure overruns	0.8432	0.8168	0.7905	1.1051	1.2197	Unfavorable	0.96
10. EMS user fees	81.54%	80.25%	78.11%	53.19%	48.99%	Unfavorable	68%
11. Capital outlay	54.03%	10.90%	16.66%	9.20%	4.66%	Unfavorable	19%
12. Fund balance	36.38%	37.37%	58.16%	9.31%	17.92%	Unfavorable	31.83%
13. Solvency	44.42%	41.75%	34.88%	30.46%	25.05%	Favorable	35.31%

#### FINANCIAL HEALTH GRADE KEY *(Grade is calculated using the averages)*

STATUS	Description	Numeric	Est. Sustainability
GREEN	Fire company is in excellent financial health and likely to survive	100-90	16+ Years
YELLOW	Fire company is in good financial health and might survive	89-80	11-15 Years
ORANGE	Fire company is in fair financial health and might survive	79-60	4-10 Years
RED	Fire company is in poor financial health and unlikely to survive	59 or below	1-3 Years

GRADE  
**76.5**  
4-10 years

### **Laurel Factors and Indicators**

Laurel received a weighted grade of 76.5, which corresponds to 950 points (out of 1,300) and an Orange rating based on average actuals over the five-year period. This means that the fire company is in fair financial health and might survive 4-10 years based on revenue remaining consistent and expenditures inflating slightly each year. This grade is affected by unfavorable scores in the following higher weighted factors: EMS User Fees and Fund Balance. The company's health grade is calculated off the five-year averages for all 13 factors whereas the trend is a comparison of 2019 to 2023. A favorable trend, therefore, does not necessarily translate to a favorable average overall. Please see a more detailed discussion on each factor below.

**Revenue per call** – Laurel's revenue per call from 2019 to 2023 decreased slightly from \$693.16 to \$712.24. This is an unfavorable trend; decreasing operating revenue per call over time will make it difficult for Laurel to maintain service levels. Laurel membership should ask itself if this increase in revenues should stop at some point, how will it pay for increased costs in the future?

**Expenditures per call** – From 2019 to 2023, the cost to operate Laurel on a per call basis decreased from \$674.79 to \$603.41. This is uncommon. The rate of change (-10.58%) is faster than the rate at which revenue is increasing (2.75%), which is a positive indicator. Laurel is barely net positive per call and should monitor this closely.

**Employee benefits** – Laurel's ratio of total employee benefits to total salary and wages essentially remained stable (but increased slightly) from 26.99% to 27.15% from 2019 to 2023. This unfavorable trend is not uncommon - benefits have increased annually nationwide. As of 2023, Laurel is within the reasonable range of 16-50%. However, it is warranted for Laurel to evaluate what (if any) cost control measures it can take in regard to benefits within the limitations of employment agreements or any increases for recruitment and retention.

**Cash position** – Laurel's cash position increased from 3.0574 in 2019 to 7.4886 in 2023. While this is a favorable trend, Laurel is still well above 1, which is a perfect match between cash and short-term liabilities. This favorable trend indicates that Laurel's current liabilities are decreasing relative to cash and when all cash resources are being expended, a trend like this represents a potential for surplus in the future. Laurel should ask itself: Does the company have an aggressive policy for the investment of fund balances?

**Debt service** – Laurel's debt service decreased from 22.74% to 11.29% from 2019 to 2023. This favorable trend indicates the proportion of Laurel's general operating revenue devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities) decreased over the 5-year period. Debt analysts believe debt service in excess of 15-20% of operating revenues is considered a problem. Therefore, Laurel could consider additional principal and interest payments without overextending itself.

**Debt per capita** – Corresponding to the debt service factor above, Laurel's debt per capita decreased from \$112.15 to \$57.62 from 2019 to 2023. It should be reiterated that a static 16,360 population is being used across all five years because that is the only data available through the County GIS and therefore affected this calculation. This debt burden is extremely low and Laurel might consider taking on a reasonable amount of new debt for some of its apparatus purchases and/or capital improvements in the near future.

**Operating position** – Laurel's operating position changed from 0.9735 to 0.8472 from 2019 to 2023. This is a favorable trend. It means the company's ability to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills improved over the five years.

**Revenue shortfalls** – Laurel's revenue shortfalls changed from 1.0286 to 1.2937 from 2019 to 2023. A value of 1 is a break-even situation. Laurel's favorable trend above 1 indicates that company procedures used to estimate revenues are accurate and should be reviewed. It is both tempting and common to overestimate revenues as a way to make budgets balance but if actual revenues are exceeding budgeted revenues consistently from year to year, company leadership should evaluate closely and make adjustments.

**Expenditure overruns** – Laurel's expenditure overruns changed from 0.8432 to 1.2197 from 2019 to 2023. A result of 1 indicates actual expenditures and budgeted expenditures are equal. Laurel is demonstrating by this unfavorable trend that it has not assessed how well the estimates for anticipated expenditures for the year were prepared and how closely the budgeted versus actual expenses were monitored throughout the year. This practice should not continue.

**EMS user fees** – Laurel's ambulance billing revenue when compared to the total cost of providing the service decreased significantly from 81.54% to 48.99% from 2019 to 2023. A result of 100% means that the total cost of the service is being supported by the fees/charges. Laurel is experiencing an extremely unfavorable trend. This means that collection rate should be consistently monitored and the contract with the third party biller should always be negotiated in the best interest of the company. Delinquent collections is an option to pursue along with numerous billings attempts (within statutory regulations) rather than simply writing off bad debt without evaluating collectability.

**Capital Outlay** - Laurel's capital outlay decreased significantly from 2019 to 2023 from 54.03% to 4.66%. This decrease in percentage of vehicle, equipment, and building expenses financed from current operating revenues is an unfavorable trend. A decrease in this factor typically means needs diminished or needs are being deferred. Fire companies need to keep up with capital replacements or they can fall behind very quickly. A benchmark range to use is 11-20% and therefore Laurel could consider increasing their annual outlay. Laurel ought to commit the same proportion of its current revenue to fund the acquisition or replacement of its infrastructure and apparatus as

well as financing these types of purchases. The company may want to ask itself: Are decisions to defer replacement of capital items being made to avoid having to generate additional revenues? If the company is unable to fund the replacement of capital items, would it be beneficial to institute a more aggressive maintenance and repair program to extend the life and utility of existing assets? This factor is related to the debt factors above.

**Fund balance** – Laurel's fund balances have fluctuated a little over the 5-year period. In 2019, Laurel had a fund balance of about \$399,175; this dipped in 2022 to \$146,066 and then rose to \$323,089 in 2023. Laurel is not using cash balances from prior years to fund operating expenditures for subsequent budgets. This is a best practice that Laurel should continue to employ but also monitor for a surplus in excess. When surplus cash exists, it should be allocated as emergency operating reserve funds. Laurel's fund balances are relative unless examined as a percentage of total expenditures - this ranged from 36.38% to 17.92% from 2019-2023. Laurel's operating revenue is consistently equal to or above operating expenditures. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 25% should be utilized for one-time expenses or be used to fund capital improvements.

**Solvency** - Laurel's solvency changed from 2019 at 44.42% to 25.05% in 2023 - with a large favorable decrease overall. Laurel's assets are therefore made up of roughly 25% liabilities, which is a low ratio and indicates good financial health. Under 50% is ideal. Over 100% indicates that liabilities exceed assets, which is not desirable. Therefore, as of 2023, Laurel is able to meet its long-term debts and other financial obligations and manage operations into the foreseeable future.



## **Lewes**

### **Summary of Organization and Services**

Lewes (#82) operates 3 stations with a fleet of 22 vehicles (excluding antiques and trailers) and covers a district inhabited by 29,642 people. Lewes provides fire suppression, EMS-B, and marine fire-rescue services. On average, Lewes responded to a total of 6,071 calls from 2019-2023. Lewes's district encompasses a college, schools, a hospital, Coastal Highway, and Route 9. Lewes has about 129 total volunteer members across all categories, but only 40 of those are active. In 2023, volunteers contributed approximately 30,594 hours across all types of activities (calls, training, meetings, events, etc.). In addition to the stations, Lewes currently does not own any other property, although it expects to receive donated land soon.

### **Financial Evaluation**

#### **Assets**

Lewes has current, non-current, and other assets. Current assets averaged \$2,055,271 from 2019 to 2023 and were cash and cash equivalents and CDs. Non-current assets include land, buildings, boat, museum, vehicles, equipment, and parking lot. Non-current assets, less accumulated depreciation, averaged \$8,786,212. Other assets include a scholarship fund and investments averaging \$823,253. Total average assets were \$11,664,736. Aside from personnel, buildings, and property, the fleet is the largest asset (and liability) that any fire company has. Lewes' fleet has an average age of 12 years (2013), excluding antiques, and is displayed below:

# Sussex County Fire Service Financial Review and Analysis

## Lewes Fleet

Year	Make	Type	Type/Name	Approx Current (2024) Replace Value	Estimated Replacement Year	Estimated Replacement Value (inflated 8% annually)
<b>CURRENT</b>						
2001	Ford Brush	Utility (pick-up)/Cargo Truck	82-0	\$100,000	2025	\$108,000
2017	Pierce Saber	Engine	82-1	\$1,200,000	2037	\$2,448,000
2020	Pierce Saber	Engine	82-2	\$1,200,000	2040	\$2,736,000
2021	Pierce Saber	Engine	82-3	\$1,200,000	2041	\$2,832,000
2000	Pierce Tanker	Tanker	82-4	\$800,000	2025	\$864,000
2005	Seagrave	Engine	82-5	\$1,200,000	2025	\$1,296,000
2006	Seagrave	Engine	82-6	\$1,200,000	2026	\$1,392,000
2002	Pierce	Ladder/Tower	82-7	\$2,400,000	2025	\$2,592,000
2020	Chevy Tahoe	Utility (pick-up)/Cargo Truck	82-8	\$100,000	2030	\$148,000
2010	Pierce Velocity	Engine	82-9	\$1,200,000	2030	\$1,776,000
2007	Ford Brush	Utility (pick-up)/Cargo Truck	82-10	\$100,000	2025	\$108,000
2020	Chevy Silverado	Utility (pick-up)/Cargo Truck	82-11	\$100,000	2030	\$148,000
2012	Ford	Command (fly car, other; sedan/van/etc.)	82-12	\$65,000	2025	\$70,200
2012	Chevy	Command (fly car, other; sedan/van/etc.)	82-13	\$65,000	2025	\$70,200
1999	Marine Rescue Boat	Boat - Large (mid-size/hard)) (with motor)	82-14	\$2,400,000	2025	\$2,592,000
2023	Marine Littoral Boat	Boat - Small (soft/small) (with motor)		\$165,000	2038	\$349,800
2023	Ford Lightning	Utility (pick-up)/Cargo Truck		\$100,000	2033	\$172,000
2023	Ford Lightning	Utility (pick-up)/Cargo Truck		\$100,000	2033	\$172,000
2021	Ford	Ambulance	A-82	\$350,000	2031	\$546,000
2013	International	Ambulance	B-82	\$350,000	2025	\$378,000
2020	Ford	Ambulance	C-82	\$350,000	2030	\$518,000
2017	Kenworth	Ambulance	E-82	\$350,000	2027	\$434,000
2010	Road Rescue	Ambulance	G-82	\$350,000	2025	\$378,000
<b>ON ORDER/TO BE DETERMINED</b>						
2023?	Might replace 2002	Ladder				
<b>TOTAL CURRENT</b>				<b>\$15,445,000</b>		<b>\$22,128,200</b>

It was noted by Lewes leadership that their boats were valued far higher than the predetermined values selected by FACETS. The value listed for the 1999 Marine Rescue Boat is the replacement value. The appraised value is far lower at \$750,000.

## Liabilities

Lewes has a combination of both current and non-current liabilities. Current liabilities averaged \$164,436 from 2019 to 2023 and were the current portions of long-term debt. Non-current liabilities include long-term debt. Non-current liabilities, less net of issuance costs, averaged \$1,888,474. Total average liabilities were \$2,052,910.

Based on documentation received and information provided, FACETS assembled a 20-year estimated debt schedule assuming that all future needs would use financing, rather than cash (unless otherwise noted).

# Sussex County Fire Service Financial Review and Analysis

Lewes - Existing and Projected Debt Schedule															
Year	Existing Revolving Loan \$250k #LFDI-2023-1 (2%; 9 pmts remaining)	\$1.578M Existing Building Loan #0628 w/ County Bank @ 2.64% (orig amount \$3.5M; matures 2033)	Existing Revolving Loan \$600k #LFDI-2023-2 (2%; 9 pmts remaining)	Hose, PPE, Extrication Tools, and/or Airpaks (estimated)	2001 Ford Utility (2025-2035)	2017 Pierce Saber Engine (2037-2047)	2020 Pierce Saber Engine (2040-2050)	2021 Pierce Saber Engine (2041-2051)	2000 Pierce Tanker (2025-2035)	2005 Seagrave Engine (2025-2035)	2006 Seagrave Engine (2026-2036)	2002 Pierce Ladder (2025-2035)	2020 Chevy Tahoe Utility (2030-2040)	2010 Pierce Velocity (2030-2040)	2007 Ford Brush Utility (2025-2035)
2024	\$27,832	\$197,672	\$66,796												
2025	\$27,832	\$197,672	\$66,796		\$13,986				\$111,892	\$167,838		\$335,676			\$13,986
2026	\$27,832	\$197,672	\$66,796	\$70,500	\$13,986				\$111,892	\$167,838	\$180,270	\$335,676			\$13,986
2027	\$27,832	\$197,672	\$66,796	\$70,500	\$13,986				\$111,892	\$167,838	\$180,270	\$335,676			\$13,986
2028	\$27,832	\$197,672	\$66,796	\$70,500	\$13,986				\$111,892	\$167,838	\$180,270	\$335,676			\$13,986
2029	\$27,832	\$197,672	\$66,796	\$70,500	\$13,986				\$111,892	\$167,838	\$180,270	\$335,676			\$13,986
2030	\$27,832	\$197,672	\$66,796	\$70,500					\$111,892	\$167,838	\$180,270	\$335,676	\$19,167	\$230,000	\$13,986
2031	\$27,832	\$65,232	\$66,796	\$70,500					\$111,892	\$167,838	\$180,270	\$335,676	\$19,167	\$230,000	\$13,986
2032	\$22,769	\$65,232	\$54,646	\$70,500					\$111,892	\$167,838	\$180,270	\$335,676	\$19,167	\$230,000	\$13,986
2033		\$64,243		\$70,500					\$111,892	\$167,838	\$180,270	\$335,676	\$19,167	\$230,000	\$13,986
2034				\$70,500					\$111,892	\$167,838	\$180,270	\$335,676	\$19,167	\$230,000	\$13,986
2035				\$70,500							\$180,270		\$19,167	\$230,000	
2036													\$19,167	\$230,000	
2037						\$317,027							\$19,167	\$230,000	
2038						\$317,027							\$19,167	\$230,000	
2039						\$317,027							\$19,167	\$230,000	
2040						\$317,027	\$354,325	\$366,757							
2041						\$317,027	\$354,325	\$366,757							
2042						\$317,027	\$354,325	\$366,757							
2043						\$317,027	\$354,325	\$366,757							
2044						\$317,027	\$354,325	\$366,757							
TOTAL	\$245,422	\$1,578,413	\$589,014	\$705,000	\$69,932	\$2,536,218	\$1,771,623	\$1,833,785	\$1,118,920	\$1,678,379	\$1,802,704	\$3,356,759	\$191,667	\$2,300,001	\$139,865

Please note that the building loan payments above in 2031 through 2033 are estimated and may vary slightly.

# Sussex County Fire Service Financial Review and Analysis

Lewes - Existing and Projected Debt Schedule (Continued)													
Year	2020 Chevy Silverado Utility (2030-2040)	2012 Ford Command (2025-2035)	2012 Chevy Command (2025-2035)	1999 Marine Rescue Boat (2025-2035)	2023 Marine Littoral Boat (2038-2048)	2023 Ford Lightning Utility-1 (2033-2043)	2023 Ford Lightning-2 (2033-2043)	2021 Ford Ambulance (2031-2041)	2013 International Ambulance (2025-2035)	2020 Ford Ambulance (2030-2040)	2017 Kenworth Ambulance (2027-2037)	2020 Road Rescue Ambulance (2030-2040)	Total
2024													\$294,324
2025		\$9,091	\$9,091	\$335,676					\$48,953				\$1,340,515
2026		\$9,091	\$9,091	\$335,676					\$48,953				\$1,591,286
2027		\$9,091	\$9,091	\$335,676					\$48,953		\$56,205		\$1,647,492
2028		\$9,091	\$9,091	\$335,676					\$48,953		\$56,205		\$1,647,493
2029		\$9,091	\$9,091	\$335,676					\$48,953		\$56,205		\$1,647,494
2030	\$19,167	\$9,091	\$9,091	\$335,676					\$48,953	\$67,083	\$56,205	\$48,953	\$2,017,878
2031	\$19,167	\$9,091	\$9,091	\$335,676				\$70,709	\$48,953	\$67,083	\$56,205	\$48,953	\$1,956,148
2032	\$19,167	\$9,091	\$9,091	\$335,676				\$70,709	\$48,953	\$67,083	\$56,205	\$48,953	\$1,938,937
2033	\$19,167	\$9,091	\$9,091	\$335,676		\$22,275	\$22,275	\$70,709	\$48,953	\$67,083	\$56,205	\$48,953	\$1,905,084
2034	\$19,167	\$9,091	\$9,091	\$335,676		\$22,275	\$22,275	\$70,709	\$48,953	\$67,083	\$56,205	\$48,953	\$1,840,841
2035	\$19,167					\$22,275	\$22,275	\$70,709		\$67,083	\$56,205	\$48,953	\$808,639
2036	\$19,167					\$22,275	\$22,275	\$70,709		\$67,083	\$56,205	\$48,953	\$557,870
2037	\$19,167					\$22,275	\$22,275	\$70,709		\$67,083		\$48,953	\$818,693
2038	\$19,167				\$45,301	\$22,275	\$22,275	\$70,709		\$67,083		\$48,953	\$863,995
2039	\$19,167				\$45,301	\$22,275	\$22,275	\$70,709		\$67,083		\$48,953	\$863,996
2040					\$45,301	\$22,275	\$22,275	\$70,709					\$1,200,708
2041					\$45,301	\$22,275	\$22,275						\$1,130,000
2042					\$45,301	\$22,275	\$22,275						\$1,130,001
2043					\$45,301								\$1,085,452
2044					\$45,301								\$1,085,453
TOTAL	\$191,667	\$90,912	\$90,912	\$3,356,759	\$317,105	\$222,748	\$222,748	\$707,095	\$489,527	\$670,834	\$562,050	\$489,527	\$27,372,298

## Notes

\*Green = existing debt; Red = projected debt

\*Projected is based on existing Fleet replacement schedule and any notes provided during interviews or via email

\*Fixed interest rate of 5% assumed for all existing notes (in the absence of an interest rate provided by the organization) and all future notes

\*Principal and interest payments begin in year note is established (no in the rears schedules or delayed payments considered)

\*10-year note assumed for all vehicle types regardless of useful life

Estimated replacements may be removed, moved, or modified. This will depend on competing needs and economic climate. Please keep in mind this schedule only displays the first replacement - in reality, the organization may have to contemplate a second replacement within the 20-year period for shorter life cycles.

### **Sources of Income**

Lewes has received \$3,909,858 on average in revenue and other support from 2019 to 2023 and is made up of:

- Donations
- Ambulance Policy Drive
- Ambulance Fees
- State of Delaware
- Sussex County
- City of Lewes & Board of Public Works
- COVID Grants
- Insurance Income
- Investment Income
- Tower Rent
- Other Income
- Disposal of Property and Equipment
- Realized and Unrealized Gain on Marketable Securities

### **Operational Costs**

Lewes spent \$3,278,966 on average from 2019 to 2023 in the following categories:

- Administrative
- Ambulance - Billing Services
- Auxiliary Expenses
- Computer Expenses
- Depreciation
- Dues and Subscriptions
- EMS Expenses
- Fuel
- Fund Drive Expense
- Insurance
- Interest Expense
- Member benefits
- Memorial Expense
- Payroll Costs - Ambulance
- Pension Expense
- Professional Fees
- Repairs and Maintenance
- Training
- Telephone
- Utilities

### **Employee & Volunteer Costs**

Lewes currently has approximately 35 employees, which consists of 5 full-time EMTs, 20 full-time firefighter/EMTs, and 10 part-time firefighter/EMTs. There are 6 career staff per shift (2 at main station, 4 at satellite, and the third station is not staffed); overall, the company is staffed 24x7. On average, Lewes paid \$1,638,578 in salaries from 2019 to 2023.

Volunteers do not receive a stipend or pay per call. They receive nominal benefits including (but not limited to): the DVFA pension, company apparel, participation awards, and PPE.

### **Basis of Accounting & Fiscal Year**

Lewes is on an income tax basis of accounting and a calendar fiscal year (January-December).

### **Agreed Upon Procedures (AUPs) & Review Report (“Audit”)**

Lewes had 1 finding in regard to 2023 AUPs: Check numbers did not match for 3 out of 10 tested payment transactions. In Lewes’ 2023 audit, there were no unique notes or material modifications listed - only the basis of accounting not being in accordance with GAAP.

### **Policies and Procedures**

Of the 11 topics listed in the bid, Lewes currently has written policies in place for all within its Constitution and Bylaws document.

### **Unique Circumstances**

The cost of living in Lewes makes the likelihood of members living in the district becoming slimmer and slimmer. Seasonal population changes result in heavy traffic and higher call volumes during the summer months.

### **Financial Health, Trends and Sustainability**

The Lewes Report Card is displayed and discussed in the following section.



## Financial Health Report Card 2019-2023

### Lewes

# FACTOR	2019	2020	2021	2022	2023	TREND	AVERAGE
1. Revenue per call	\$745.56	\$676.69	\$584.71	\$556.60	\$687.92	Unfavorable	\$650.30
2. Expenditures per call	\$559.74	\$561.68	\$482.56	\$515.05	\$589.66	Unfavorable	\$541.74
3. Employee benefits	22.63%	23.33%	23.28%	20.44%	20.64%	Favorable	22%
4. Cash position	10.7135	7.6497	11.2733	15.5984	15.3012	Favorable	12.11
5. Debt service	3.58%	4.24%	3.91%	3.81%	3.01%	Favorable	3.71%
6. Debt per capita	\$69.15	\$64.28	\$59.27	\$54.12	\$71.73	Unfavorable	\$63.71
7. Operating position	0.7508	0.8301	0.8253	0.9253	0.8572	Unfavorable	0.84
8. Revenue shortfalls	1.3764	1.3244	1.4720	1.3330	1.3826	Favorable	1.38
9. Expenditure overruns	0.9561	0.8901	1.1004	1.0383	1.0112	Unfavorable	1.00
10. EMS user fees	80.29%	77.82%	74.87%	81.78%	53.58%	Unfavorable	74%
11. Capital outlay	34.56%	46.50%	16.87%	2.69%	15.56%	Unfavorable	23%
12. Fund balance	43.95%	20.54%	21.68%	8.99%	9.71%	Unfavorable	20.97%
13. Solvency	20.45%	18.41%	16.38%	14.92%	18.08%	Favorable	17.65%

**FINANCIAL HEALTH GRADE KEY** *(Grade is calculated using the averages)*

STATUS	Description	Numeric	Est. Sustainability
GREEN	Fire company is in excellent financial health and likely to survive	100-90	16+ Years
YELLOW	Fire company is in good financial health and might survive	89-80	11-15 Years
ORANGE	Fire company is in fair financial health and might survive	79-60	4-10 Years
RED	Fire company is in poor financial health and unlikely to survive	59 or below	1-3 Years

**GRADE**  
**83**  
 11-15 years



### **Lewes Factors and Indicators**

Lewes received a weighted grade of 83, which corresponds to 1000 points (out of 1,300) and a Yellow rating based on average actuals over the five-year period. This means that the fire company is in fair financial health and might survive 11-15 years based on revenue remaining consistent and expenditures inflating slightly each year. This grade is affected by unfavorable scores in the following higher weighted factors: Expenditure Overruns, EMS User Fees, and Fund Balance. The company's health grade is calculated off the five-year averages for all 13 factors whereas the trend is a comparison of 2019 to 2023. A favorable trend, therefore, does not necessarily translate to a favorable average overall. Please see a more detailed discussion on each factor below.

**Revenue per call** – Lewes' revenue per call from 2019 to 2023 decreased from \$745.56 to \$687.92. This is an unfavorable trend; decreasing operating revenue per call over time will make it difficult for Lewes to maintain service levels if costs continue to rise. Lewes membership should ask itself if there are additional avenues for revenue generation that it should pursue.

**Expenditures per call** – From 2019 to 2023, the cost to operate Lewes on a per call basis increased from \$559.74 to \$589.66. The rate of change (5.34%) is slower than the rate at which revenue is decreasing (-7.73%). Lewes should consider how to reduce costs and continuously monitor the relationship between these rates.

**Employee benefits** – Lewes' ratio of total employee benefits to total salary and wages decreased from 22.63% to 20.64% from 2019 to 2023. This favorable trend is uncommon - benefits have increased annually nationwide. As of 2023, Lewes is within the reasonable range of 16-50%. However, it is warranted for Lewes to evaluate what (if any) cost control measures it can take in regard to benefits within the limitations of employment agreements or raise them for recruitment and retention.

**Cash position** – Lewes' cash position increased from 10.7135 in 2019 to 15.3012 in 2023. While this is a favorable trend, Lewes is still well above 1, which is a perfect match between cash and short-term liabilities. This favorable trend indicates that Lewes' current liabilities are decreasing relative to cash and when all cash resources are being expended, a trend like this represents a potential for surplus in the future. Lewes should ask itself: Does the company have an aggressive policy for the investment of fund balances?

**Debt service** – Lewes' debt service decreased from 3.58% to 3.01% from 2019 to 2023. This favorable trend indicates the proportion of Lewes' general operating revenue devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities) decreased over the 5-year period. Debt analysts believe that debt service in excess of 15-20% of operating revenues is considered a problem. Therefore, Lewes could consider adding principal and interest payments without overextending itself.

**Debt per capita** – Lewes' debt per capita increased from \$69.15 to \$71.73 from 2019 to 2023. It should be reiterated that a static 29,642 population is being used across all five years because that is the only data available through the County GIS and therefore affected this calculation. This debt burden is low and Lewes should therefore consider taking on a reasonable amount of new debt for some of its apparatus purchases and/or capital improvements in the near future.

**Operating position** – Lewes' operating position changed from 0.75 to 0.86 from 2019 to 2023. While this is not a large change, it is still considered an unfavorable trend. It means the company's ability to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills is diminishing. It also indicates the company is spending down fund balances from previous years to fund current operations.

**Revenue shortfalls** – Lewes' revenue shortfalls changed from 1.3764 to 1.3826 from 2019 to 2023. A value of 1 is a break-even situation. Lewes' favorable trend above 1 indicates that company procedures used to estimate revenues are accurate and should be reviewed. It is both tempting and common to overestimate revenues as a way to make budgets balance; if actual revenues are exceeding budgeted revenues consistently from year to year, then company leadership should evaluate closely and make adjustments.

**Expenditure overruns** – Lewes' expenditure overruns changed from 0.9561 to 1.0112 from 2019 to 2023. A result of 1 indicates actual expenditures and budgeted expenditures are equal. While Lewes moved in the wrong direction over the 5 year period and this is therefore an unfavorable trend, the company should keep in mind it is still marginally above 1. Lewes is demonstrating by this trend that it has not assessed how well the estimates for anticipated expenditures for the year were prepared and how closely the budgeted versus actual expenses were monitored throughout the year. This practice should not continue.

**EMS user fees** – Lewes' ambulance billing revenue when compared to the total cost of providing the service decreased from 80.29% to 53.58% from 2019 to 2023. Lewes is experiencing an unfavorable trend. This means that collection rate should be consistently monitored and the contract with the third party biller should always be negotiated in the best interest of the company. Lewes pursues delinquent collections rather than simply writing off bad debt without evaluating collectability. This practice should continue and potentially be evaluated for improvements.

**Capital Outlay** - Lewes' capital outlay decreased significantly from 2019 to 2023 from 34.56% to 15.56%. This increase in percentage of vehicle, equipment, and building expenses financed from current operating revenues is a favorable trend. A decrease in this factor typically means needs diminished or needs are being deferred. Fire companies need to keep up with capital replacements or they can fall behind very quickly. A benchmark range to use is 11-20% and therefore Lewes should maintain their

level of capital outlay. Lewes ought to commit the same proportion of its current revenue to fund the acquisition or replacement of its infrastructure and apparatus as well as financing these types of purchases.

**Fund balance** – Lewes' fund balances have fluctuated slightly over the 5-year period. In 2019, Lewes had a fund balance of about \$957,790; this dipped to \$401,815 in 2023. Lewes is not using cash balances from prior years to fund operating expenditures for subsequent budgets. This is a best practice that Lewes should continue to employ but also monitor for a surplus in excess. When surplus cash exists, it should be allocated as emergency operating reserve funds. Lewes' fund balances are relative unless examined as a percentage of total expenditures; this ranged from 43.95% to 9.71% from 2019-2023. Lewes' operating revenue is consistently equal to or above operating expenditures. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 25% should be utilized for one-time expenses or be used to fund capital improvements.

**Solvency** - Lewes' solvency changed from 2019 at 20.45% to 18.08% in 2023, with a small favorable decrease overall. Lewes' assets are therefore made up of roughly 20% liabilities, which is a low ratio and indicates good financial health. Under 50% is ideal. Over 100% indicates that liabilities exceed assets, which is not desirable. Therefore, as of 2023, Lewes is able to meet its long-term debts and other financial obligations and manage operations into the foreseeable future.

## **Memorial**

### **Summary of Organization and Services**

Memorial (#89) operates 2 stations with a fleet of 17 vehicles (excluding antiques and trailers) and covers a district inhabited by 1,052 people. Memorial provides fire suppression, EMS-B, and marine services. On average, Memorial responded to a total of 397 calls from 2019-2023. Memorial's district encompasses Route 1, Route 13, a hospital, several manufacturing companies and schools. Memorial has about 52 total volunteer members across all categories but only 8 of those are active. In 2023, volunteers contributed approximately 1,516 hours across all types of activities (calls, training, meetings, events, etc.). Memorial does not own any other property aside from the stations.

### **Financial Evaluation**

#### **Assets**

Memorial has current, non-current, construction in progress, and deposits on equipment assets. Current assets averaged \$1,833,469 from 2019 to 2023 and were cash and cash equivalents, investments, and prepaid expenses. Non-current assets include land, buildings, building contents, vehicles, and equipment. Non-current assets, less accumulated depreciation, averaged \$2,940,082. Two new items were added in 2023: \$375,000 in construction in progress and \$20,000 in deposits on equipment. Total average assets were \$4,852,551. Aside from personnel, buildings, and property, the fleet is the largest asset (and liability) that any fire company has. Memorial's fleet has an average age of 21 years (2004), excluding antiques, and is displayed below:

# Sussex County Fire Service Financial Review and Analysis

## Memorial Fleet

Year	Make	Type	Type/Name	Approx Current (2024) Replace Value	Estimated Replacement Year	Estimated Replacement Value (inflated 8% annually)
<b>CURRENT</b>						
2006	Ford 350	Utility (pick-up)/Cargo Truck	89-0	\$100,000	2025	\$108,000
1979	Hahn	Engine	89-1	\$1,200,000	2025	\$1,296,000
1996	Pierce	Engine	89-2	\$1,200,000	2025	\$1,296,000
1986	GMC	Utility (pick-up)/Cargo Truck	89-3	\$100,000	2025	\$108,000
1961	Ford/American LaFrance	Antique	89-4	Not Applicable	Not Applicable	Not Applicable
2014	Pierce	Engine	89-5	\$1,200,000	2034	\$2,160,000
1988	White GMC/STE (truck 1988; tractor 2002)	Tanker	89-6	\$800,000	2025	\$864,000
1991	Sutphen	Ladder/Tower	Tower 89	\$2,400,000	2025	\$2,592,000
2009	Chevrolet	Command (fly car, other; sedan/van/etc.)	89-8	\$65,000	2025	\$70,200
1995	Freightliner	Rescue	89-11	\$1,200,000	2025	\$1,296,000
1986	AMG	Utility (pick-up)/Cargo Truck	89-12	\$100,000	2025	\$108,000
2015	Ford/Horton	Ambulance	A-89	\$350,000	2025	\$378,000
2022	Ford/AEV	Ambulance	B-89	\$350,000	2032	\$574,000
2016	Chevrolet	Utility (pick-up)/Cargo Truck	FD-89	\$100,000	2026	\$116,000
2022	Chevrolet	Utility (pick-up)/Cargo Truck	TCU 89	\$100,000	2032	\$164,000
2021	Alumma	Boat - Large (mid-size/hard)) (with motor)	89 Marine 1	\$200,000	2041	\$472,000
2007	Xpress	Boat - Small (soft/small) (with motor)	89 Marine 2	\$45,000	2025	\$48,600
1996	John Deere	UTV/Other	UTV 89-1	\$30,000	2025	\$32,400
2017	John Deere	UTV/Other	UTV 89-2	\$30,000	2032	\$49,200
<b>ON ORDER</b>						
<b>TOTAL CURRENT</b>				<b>\$9,570,000</b>		<b>\$11,732,400</b>

## Liabilities

Memorial has a combination of both current and non-current liabilities. Current liabilities averaged \$363,778 from 2019 to 2023 and were accounts payable, credit card payable, payroll liabilities, and the current portions of long-term debt. Non-current liabilities include long-term debt. Non-current liabilities, less net of issuance costs, averaged \$98,940. Total average liabilities were \$462,718.

Based on documentation received and information provided, FACETS assembled a 20-year estimated debt schedule assuming that all future needs would use financing, rather than cash (unless otherwise noted).

Sussex County Fire Service Financial Review and Analysis

Memorial - Existing and Projected Debt Schedule									
Year	"EMS Building" Loan - \$700k Yr 3 of 15	2006 Ford 350 Utility (2025-2035)	1979 Hahn Engine (2025-2035)	1996 Pierce Engine (2025-2035)	1986 GMC Utility (2025-2035)	2014 Pierce Engine (2034-2044)	1988 GMC Tanker (2025-2035)	1991 Sutohen Ladder (2025-2035)	2009 Chevrolet Command (2025-2035)
2024	\$58,333								
2025	\$58,333	\$13,986	\$167,838	\$167,838	\$13,986		\$111,892	\$335,676	\$9,091
2026	\$58,333	\$13,986	\$167,838	\$167,838	\$13,986		\$111,892	\$335,676	\$9,091
2027	\$58,333	\$13,986	\$167,838	\$167,838	\$13,986		\$111,892	\$335,676	\$9,091
2028	\$58,333	\$13,986	\$167,838	\$167,838	\$13,986		\$111,892	\$335,676	\$9,091
2029	\$58,333	\$13,986	\$167,838	\$167,838	\$13,986		\$111,892	\$335,676	\$9,091
2030	\$58,333	\$13,986	\$167,838	\$167,838	\$13,986		\$111,892	\$335,676	\$9,091
2031	\$58,333	\$13,986	\$167,838	\$167,838	\$13,986		\$111,892	\$335,676	\$9,091
2032	\$58,333	\$13,986	\$167,838	\$167,838	\$13,986		\$111,892	\$335,676	\$9,091
2033	\$58,333	\$13,986	\$167,838	\$167,838	\$13,986		\$111,892	\$335,676	\$9,091
2034	\$58,333	\$13,986	\$167,838	\$167,838	\$13,986	\$279,730	\$111,892	\$335,676	\$9,091
2035	\$58,333					\$279,730			
2036						\$279,730			
2037						\$279,730			
2038						\$279,730			
2039						\$279,730			
2040						\$279,730			
2041						\$279,730			
2042						\$279,730			
2043						\$279,730			
2044									
<b>TOTAL</b>	<b>\$700,000</b>	<b>\$139,865</b>	<b>\$1,678,379</b>	<b>\$1,678,379</b>	<b>\$139,865</b>	<b>\$2,797,299</b>	<b>\$1,118,920</b>	<b>\$3,356,759</b>	<b>\$90,912</b>

Sussex County Fire Service Financial Review and Analysis

Memorial - Existing and Projected Debt Schedule (Continued)											
Year	1995 Freightliner Rescue (2025-2035)	1986 AMG Utility (2025-2035)	2015 Ford Horton Ambulance (2025-2035)	2022 Ford AEV Ambulance (2032-2042)	2016 Chevrolet Utility (2026-2036)	2022 Chevrolet Utility (2032-2042)	2021 Alumma Boat (2041-2051)	2007 Xpress Boat (2025-2035)	1996 John Deere UTV (2025-2035)	2017 John Deere UTV (2032-2042)	Total
2024											\$60,357
2025	\$167,838	\$13,986	\$13,986					\$61,126	\$6,294		\$1,143,897
2026	\$167,838	\$13,986	\$13,986		\$74,336			\$61,126	\$6,294		\$1,218,234
2027	\$167,838	\$13,986	\$13,986		\$74,336			\$61,126	\$6,294		\$1,218,235
2028	\$167,838	\$13,986	\$13,986		\$74,336			\$61,126	\$6,294		\$1,218,236
2029	\$167,838	\$13,986	\$13,986		\$74,336			\$61,126	\$6,294		\$1,218,237
2030	\$167,838	\$13,986	\$13,986		\$74,336			\$61,126	\$6,294		\$1,218,238
2031	\$167,838	\$13,986	\$13,986		\$74,336			\$61,126	\$6,294		\$1,218,239
2032	\$167,838	\$13,986	\$13,986	\$48,953	\$74,336	\$15,023		\$61,126	\$6,294	\$4,196	\$1,286,411
2033	\$167,838	\$13,986	\$13,986	\$48,953	\$74,336	\$15,023		\$61,126	\$6,294	\$4,196	\$1,286,412
2034	\$167,838	\$13,986	\$13,986	\$48,953	\$74,336	\$15,023		\$61,126	\$6,294	\$4,196	\$1,566,143
2035				\$48,953	\$74,336	\$15,023				\$4,196	\$482,605
2036				\$48,953		\$15,023				\$4,196	\$349,937
2037				\$48,953		\$15,023				\$4,196	\$349,938
2038				\$48,953		\$15,023				\$4,196	\$349,939
2039				\$48,953		\$15,023				\$4,196	\$349,940
2040				\$48,953		\$15,023				\$4,196	\$349,941
2041						\$15,023	\$21,239			\$4,196	\$322,228
2042							\$21,239				\$303,011
2043							\$21,239				\$303,012
2044							\$21,239				\$23,283
<b>TOTAL</b>	<b>\$1,678,379</b>	<b>\$139,865</b>	<b>\$139,865</b>	<b>\$440,575</b>	<b>\$743,356</b>	<b>\$150,225</b>	<b>\$84,955</b>	<b>\$611,262</b>	<b>\$62,939</b>	<b>\$41,959</b>	<b>\$15,836,472</b>

**Notes**

\*Green = existing debt; Red = projected debt

\*Projected is based on existing Fleet replacement schedule and any notes provided during interviews or via email

\*Fixed interest rate of 5% assumed for all existing notes (in the absence of an interest rate provided by the organization) and all future notes

\*Principal and interest payments begin in year note is established (no in the rears schedules or delayed payments considered)

\*10-year note assumed for all vehicle types regardless of useful life



Estimated replacements may be removed, moved, or modified. This will depend on competing needs and economic climate. Please keep in mind this schedule only displays the first replacement - in reality, the organization may have to contemplate a second replacement within the 20-year period for shorter life cycles.

### **Sources of Income**

Memorial has received \$1,327,073 on average in revenue and other support from 2019 to 2023 and is made up of:

- Ambulance income
- Donations
- Fundraising
- Government appropriations
- Hall rental
- Auxiliary income
- Interest
- Other income

### **Operational Costs**

Memorial spent \$857,664 on average from 2019 to 2023 in the following categories:

- Fundraising
  - Supplies
  - Food and Beverage
  - Auxiliary
  - Ladies Night
  - Miscellaneous
- Management and General
  - Accounting
  - Advertising
  - Bank Charges
  - Building Repairs and Maintenance
  - Conferences and Meetings
  - Contributions
  - Depreciation
  - Dues and Subscriptions
- Fire Service
  - Benefits paid to Members
  - Conferences, Conventions and Meetings
  - Depreciation
  - Fuel
  - Insurance
  - Radio Repairs and Maintenance
  - Supplies
  - Employee Benefits
  - Food and Beverage
  - Fuel
- Ambulance
  - Accounting
  - Fund Drive
  - Benefits paid to Members
  - Billing
  - Depreciation
  - Dues and Subscriptions
  - Fuel
  - Payroll Taxes
  - Salaries
  - Supplies
  - Training
  - Repairs and Maintenance
  - Training
  - Repairs and Maintenance
  - Uniforms and Lettering
- Marine Services
  - Depreciation
  - Marine fuel
  - Repairs and maintenance
  - Supplies
  - Training

## **Employee & Volunteer Costs**

Memorial currently has approximately 11 employees, which consists of 5 full-time firefighter/EMTs and 6 part-time firefighter/EMTs. There are two career personnel per shift and overall, the company is staffed 24x7. On average, Memorial paid \$466,575 in annual salaries from 2019 to 2023.

There are 52 volunteers, 20 active, and eight routinely responding. Volunteers do not receive a stipend or pay per call. They receive nominal benefits including (but not limited to): PPE, insurance, annual banquet, company apparel, and pension.

## **Basis of Accounting & Fiscal Year**

Memorial is on an accrual basis of accounting and a July-June fiscal year.

## **Agreed Upon Procedures (AUPs) & Review Report (“Audit”)**

Memorial had 0 findings in regard to 2023 AUPs. Memorial changed auditors from 2022 to 2023. The auditor who provided services for 2022 made an error on "Total Liabilities and Net Assets". The \$4,309,335 listed excluded \$305,968 of Long Term Liabilities; the total should have been \$4,615,313. According to Memorial, the 2022 original financial statements were not restated. In Memorial's 2023 audit, there were no findings or instances of material misstatements; however, Note 4 does state that GAAP principles were not followed for Memorial's defined benefit pension plan due to the fact that management determined it was impractical to develop the information required for the extensive disclosures mandatory for such plans.

## **Policies and Procedures**

Of the 11 topics listed in the bid, Memorial currently has 11 written policies in place for all in a Financial Management Policy document.

## **Unique Circumstances**

Memorial has benefitted from having a reliable in-house mechanic. This has saved a lot of money compared to sending vehicles out to independent shops for repairs.

## **Financial Health, Trends and Sustainability**

In the following section, Memorial's Report Card will be displayed and discussed.

## Financial Health Report Card 2019-2023

# Memorial

# FACTOR	2019	2020	2021	2022	2023	TREND	AVERAGE
1. Revenue per call	\$3,925.29	\$3,177.87	\$2,992.97	\$3,535.81	\$3,275.76	Unfavorable	\$3,381.54
2. Expenditures per call	\$2,712.91	\$2,797.66	\$1,851.07	\$1,911.00	\$1,968.64	Favorable	\$2,248.26
3. Employee benefits	10.28%	10.93%	10.37%	12.06%	23.84%	Unfavorable	13%
4. Cash position	3.2763	4.2685	5.4474	35.9854	3.9825	Favorable	10.59
5. Debt service	11.06%	9.90%	11.68%	32.90%	3.47%	Favorable	13.80%
6. Debt per capita	\$85.35	\$0.00	\$0.00	\$290.84	\$0.00	Favorable	\$75.24
7. Operating position	0.6911	0.8804	0.6185	0.5405	0.6010	Favorable	0.67
8. Revenue shortfalls	Not Available	Not Available	1.9001	1.5322	1.8487	Unfavorable	1.76
9. Expenditure overruns	Not Available	Not Available	1.0253	1.0984	1.1005	Unfavorable	1.07
10. EMS user fees	13.28%	12.10%	9.62%	15.23%	19.63%	Favorable	14%
11. Capital outlay	6.54%	9.11%	52.42%	37.88%	39.78%	Unfavorable	23.32%
12. Fund balance	38%	21%	85%	37%	68%	Favorable	41%
13. Solvency	15.49%	10.89%	7.68%	8.33%	7.13%	Favorable	9.90%

**FINANCIAL HEALTH GRADE KEY** *(Grade is calculated using the averages)*

STATUS	Description	Numeric	Est. Sustainability
GREEN	Fire company is in excellent financial health and likely to survive	100-90	16+ Years
YELLOW	Fire company is in good financial health and might survive	89-80	11-15 Years
ORANGE	Fire company is in fair financial health and might survive	79-60	4-10 Years
RED	Fire company is in poor financial health and unlikely to survive	59 or below	1-3 Years

**GRADE**  
63.25  
 4-10 years

### **Memorial Factors and Indicators**

Memorial received a weighted grade of 63.25, which corresponds to 800 points (out of 1,300) and an Orange rating based on average actuals over the five-year period. This means that the fire company is in fair financial health and might survive 4-10 years based on revenue remaining consistent and expenditures inflating slightly each year. This grade is affected by unfavorable scores in the following higher weighted factors: Expenditure Overruns, EMS User Fees, and Fund Balance. The company's health grade is calculated off the five-year averages for all 13 factors whereas the trend is a comparison of 2019 to 2023. A favorable trend, therefore, does not necessarily translate to a favorable average overall. Please see a more detailed discussion on each factor below.

**Revenue per call** – Memorial's revenue per call from 2019 to 2023 decreased from \$3,925.29 to \$3,275.76. This is an unfavorable trend, but no problem is apparent unless the expenditure trend is rising at a faster rate. Decreasing operating revenue per call over time will make it difficult for Memorial to maintain service levels. Memorial membership should ask itself how to generate more revenue.

**Expenditures per call** – From 2019 to 2023, the cost to operate Memorial on a per call basis increased slightly from \$2,712.91 to \$1,968.64. The rate of change (11.59%) is faster than the rate at which revenue is decreasing (-4.88%), which is very concerning. Memorial is net negative per call on average over the 5-year period and should monitor this closely and figure out ways to reduce expenditures.

**Employee benefits** – Memorial's ratio of total employee benefits to total salary and wages increased from 10.28% to 23.84% from 2019 to 2023. This puts a small strain on finances. This unfavorable trend is not uncommon, as benefit costs have increased annually nationwide. As of 2023, Memorial is now within the reasonable range of 16-50%; before it was below. Memorial should continue to monitor and only make small increases as needed.

**Cash position** – Memorial's cash position increased slightly from 3.2763 in 2019 to 3.9825 in 2023. This is a favorable trend above 1 and indicates that Memorial's current liabilities are decreasing relative to cash and when all cash resources are being expended, a trend like this represents a clear potential for surplus in the future. Memorial should ask itself if: Does the company have an aggressive policy for the investment of fund balances?

**Debt service** – Memorial's debt service decreased from 11.06% to 3.47% from 2021 to 2023. This means that only a small amount of Memorial's general operating revenue was devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities) over the 5-year period. Debt analysts believe that debt service in excess of 15-20% of operating revenues is considered a problem. Therefore, Memorial could consider taking on principal and interest payments without being concerned about overextending itself.

**Debt per capita** – Memorial's debt per capita decreased from \$85.35 to \$0 from 2019 to 2023. It should be reiterated that a static 1,052 population is being used across all five years because that is the only data available through the County GIS and therefore affected this calculation. This debt burden is extremely low and Memorial could therefore consider taking on a reasonable amount of new debt for some of its apparatus purchases and/or capital improvements in the near future.

**Operating position** – Memorial's operating position changed from 0.6911 to 0.6010 from 2019 to 2023. While this is not a large change, it is still considered a favorable trend. It means the company's ability to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills is improving. It also indicates the company is not spending down fund balances from previous years to fund current operations.

**Revenue shortfalls** – Memorial's revenue shortfalls changed from 1.9001 to 1.8487 from 2021 to 2023. A value of 1 is a break-even situation. Memorial's unfavorable trend above 1 indicates that company procedures used to estimate revenues are not accurate and should be reviewed. It is both tempting and common to overestimate revenues as a way to make budgets balance; if actual revenues are exceeding budgeted revenues consistently from year to year, then company leadership should evaluate closely and make adjustments.

**Expenditure overruns** – Memorial's expenditure overruns changed from 1.0253 to 1.1005 from 2021 to 2023. A result of 1 indicates actual expenditures and budgeted expenditures are equal. Memorial is demonstrating by this unfavorable trend that it has not assessed how well the estimates for anticipated expenditures for the year were prepared and how closely the budgeted versus actual expenses were monitored throughout the year. This practice should not continue.

**EMS user fees** – Memorial's ambulance billing revenue when compared to the total cost of providing the service increased from 13.28% to 19.63% from 2019 to 2023. A result of 100% means that the total cost of the service is being supported by the fees/charges. This is a slightly favorable trend, however, this is a very low percentage overall. This means that collection rate should be consistently monitored and the contract with the third party biller should always be negotiated in the best interest of the company. Delinquent collections is an option to pursue along with numerous billings attempts (within statutory regulations) rather than simply writing off bad debt without evaluating collectability.

**Capital Outlay** - Memorial's capital outlay increased from 2021 to 2023 from 6.54% to 39.78%. This increase in percentage of vehicle, equipment, and building expenses financed from current operating revenues is a favorable trend. Fire companies need to keep up with capital replacements or they can fall behind very quickly. A benchmark range to use is 11-20% and therefore Memorial could consider increasing their annual outlay. Memorial ought to commit the same proportion of its current revenue to fund the

acquisition or replacement of its infrastructure and apparatus as well as financing these types of purchases. The company may want to ask itself: Are decisions to defer replacement of capital items being made to avoid having to generate additional revenues? If the company is unable to fund the capital items, would it be beneficial to institute a more aggressive maintenance and repair program to extend the life and utility of existing assets? Would the development of a capital reserve fund where funds could be accumulated to finance such items be a feasible alternative? This factor is related to the debt factors above. It should be noted that the 52.42% outlier in 2021 was excluded from the average that is used to calculate the points for this factor in Memorial's overall grade.

**Fund balance** – Memorial's fund balances have fluctuated dramatically over the 5-year period. In 2019, Memorial had a fund balance of about \$289,218; this jumped to \$750,150 in 2021 and then dipped to \$641,579 in 2023. Memorial is not using cash balances from prior years to fund operating expenditures for subsequent budgets. This is a best practice that Memorial should continue to employ but also monitor for a surplus in excess. When surplus cash exists, it should be allocated as emergency operating reserve funds. Memorial's fund balances are relative unless examined as a percentage of total expenditures - this ranged from 38% to 68% from 2019-2023. Memorial's operating revenue is consistently equal to or above operating expenditures. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 25% should be utilized for one-time expenses or be used to fund capital improvements. It should be noted that the 85.33% outlier in 2021 was excluded from the average that is used to calculate the points for this factor in Memorial's overall grade.

**Solvency** - Memorial's solvency changed from 2019 at 15.49% to 7.13% in 2023 - a small favorable decrease overall. Memorial's assets are therefore made up of roughly 7% liabilities, which is a low ratio and indicates good financial health. Under 50% is ideal. Over 100% indicates that liabilities exceed assets, which is not desirable. Therefore, as of 2023, Memorial is able to meet its long-term debts and other financial obligations and manage operations into the foreseeable future.

## **Mid-Sussex Rescue Squad**

Mid-Sussex elected not to participate in the study. However, County staff had the financial statements for 2019-2023 and call volume data, so the following abbreviated analysis was performed:

### **Summary of Organization and Services**

Mid-Sussex operates 1 station (#91) and covers a district with 17,685 people. Mid-Sussex provides EMS services only. On average, Mid-Sussex responded to a total of 3,485 calls from 2019-2023.

### **Financial Evaluation**

#### **Assets**

Mid-Sussex has current, non-current, and property and equipment assets. Current assets averaged \$355,722 from 2019 to 2023 and were cash and cash equivalents and CDs. Non-current assets in the amount of \$320,764 were added in 2023 and include cash and long term investments. Fixed assets, less accumulated depreciation, averaged \$999,600. Total average assets were \$1,419,475.

#### **Liabilities**

Mid-Sussex has a combination of both current and non-current liabilities. Current liabilities averaged \$45,710 from 2019 to 2023 and were "other current liabilities" and the current portions of long-term debt. Non-current liabilities include long-term debt. Non-current liabilities, less net of issuance costs, averaged \$433,457. Total average liabilities were \$479,166.

#### **Sources of Income**

Mid-Sussex has received \$1,502,383 on average in revenue and other support from 2019 to 2023 and is made up

- |   |                                      |
|---|--------------------------------------|
| ● State Funding                               | ● Other Income                       |
| ● County Appropriations                       | ● Net Third Party Billings           |
| ● Federal Funding                             | ● Gain (Loss) from Sale of Equipment |
| ● Net Fund Drives and Ambulance Subscriptions |                                      |



## **Operational Costs**

Mid-Sussex spent \$1,389,894 on average from 2019 to 2023 in the following categories:

- Depreciation
- Education and Training
- Insurance
- Interest Expense
- Office and Administrative
- Professional Fees
- Building and Grounds
- Repairs, Maintenance and Fuel
- Salary and Employee Benefits
- Supplies
- Utilities
- Third Party Billing Fees
- Printing and Postage

## **Employee & Volunteer Costs**

On average, Mid-Sussex paid \$916,121 in salaries and benefits from 2019 to 2023. FACETS is unable to delineate between salaries and benefits without the line-item level of detail in P&L (budget vs. actual) statements.

## **Basis of Accounting & Fiscal Year**

Mid-Sussex is on a modified cash basis of accounting and a July-June fiscal year.

## **Agreed Upon Procedures (AUPs) & Review Report (“Audit”)**

Mid-Sussex had 3 findings in regard to 2023 AUPs: 1) 1 out of 10 tested payment transactions lacked approval; 2) Minor variance noted in the months of July and December between the bank statement and monthly reconciliations; 3) No formal board policy was located for insurance coverage but insurance coverage was confirmed. No formal board policy was located for travel reimbursement but it was noted travel is extremely infrequent. In Mid-Sussex’s 2023 “review” audit, there were no material modifications required.

## **Unique Circumstances**

Mid-Sussex provides EMS services only. They did not formally participate in this study.

## **Financial Health, Trends and Sustainability**

In the following section, Mid-Sussex’s “Information Only” Report Card will be displayed and discussed.

## Financial Health Report Card 2019-2023

### Mid-Sussex Rescue Squad

# FACTOR	2019	2020	2021	2022	2023	TREND	AVERAGE
1. Revenue per call	\$388.22	\$468.57	\$403.92	\$432.68	\$460.41	Favorable	\$430.76
2. Expenditures per call	\$415.64	\$420.31	\$340.74	\$408.85	\$412.11	Favorable	\$399.53
3. Employee benefits*	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
4. Cash position	1.5361	8.3578	11.5503	9.3362	6.0907	Favorable	7.37
5. Debt service	2.30%	2.05%	3.11%	2.84%	0.00%	Favorable	2.06%
6. Debt per capita	\$26.54	\$27.96	\$25.41	\$22.68	\$19.95	Favorable	\$24.51
7. Operating position	1.0706	0.8970	0.8436	0.9449	0.8951	Favorable	0.93
8. Revenue shortfalls**	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
9. Expenditure overruns**	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
10. EMS user fees	64.66%	61.86%	75.35%	63.71%	69.12%	Favorable	67%
11. Capital outlay	11.56%	2.86%	19.47%	19.35%	0.00%	Unfavorable	7%
12. Fund balance	-6.60%	11.48%	18.54%	5.83%	11.72%	Favorable	8.19%
13. Solvency	52.29%	43.97%	33.07%	27.68%	22.86%	Favorable	36%

\*Mid-Sussex did not participate so no P&L data was available; data taken from financial statements only.

\*\*Certain factors are therefore unable to be calculated.

#### FINANCIAL HEALTH GRADE KEY (Grade is calculated using the averages)

STATUS	Description	Numeric	Est. Sustainability
GREEN	Fire company is in excellent financial health and likely to survive	100-90	16+ Years
YELLOW	Fire company is in good financial health and might survive	89-80	11-15 Years
ORANGE	Fire company is in fair financial health and might survive	79-60	4-10 Years
RED	Fire company is in poor financial health and unlikely to survive	59 or below	1-3 Years

GRADE  
**N/A**

### **Mid-Sussex Factors and Indicators**

Mid-Sussex did not participate and therefore did not receive a grade. Profit and loss (budget v. actual) data was unavailable and FACETS did not meet with this organization. The report card is therefore being provided as “information only”. If Mid-Sussex had received a grade, it would have most likely been affected by lower scores in the following higher weighted factors: Revenue Shortfalls, Expenditure Overruns, and EMS User Fees. Please see a more detailed discussion on each factor below.

**Revenue per call** – Mid-Sussex’s revenue per call from 2019 to 2023 increased from \$388.22 to \$460.41. This is a favorable trend and increasing operating revenue per call over time should allow Mid-Sussex to maintain service levels without difficulty so long as costs do not rise faster. Mid-Sussex membership should ask itself if this increase in revenues should stop at some point, how will it pay for increased costs in the future?

**Expenditures per call** – From 2019 to 2023, the cost to operate Mid-Sussex on a per call basis decreased from \$415.64 to \$412.11. This is uncommon. The rate of change (-0.85%) is slower than the rate at which revenue is increasing (18.59%), which is a good indicator. Mid-Sussex is just slightly net positive per call on average over the 5-year period - this could change quickly and should therefore be closely monitored.

**Employee benefits** – Mid-Sussex did not formally participate in the study, but the County supplied their financial statements. Unfortunately, their financial statements combine salaries/wages with benefits in one line and FACETS was therefore unable to perform the calculation for this factor without the profit and loss (budget v. actual) detail. The weighting of the factors was consequently redistributed. Please refer to the Employee and Volunteer Costs section above or Mid-Sussex’s Appendix for more information.

**Cash position** – Mid-Sussex’s cash position increased from 1.5361 in 2019 to 6.0907 in 2023. This favorable trend indicates that Mid-Sussex’s current liabilities are decreasing relative to cash and when all cash resources are being expended, a trend like this represents a clear potential for surplus in the future. Mid-Sussex should ask itself: Does the company have an aggressive policy for the investment of fund balances?

**Debt service** – Mid-Sussex’s debt service decreased from 2.30% to 0% from 2019 to 2023. This favorable trend indicates the proportion of Mid-Sussex’s general operating revenue devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities) decreased over the 5-year period. Debt analysts believe that debt service in excess of 15-20% of operating revenues is considered a problem. While it is an unfavorable trend, Mid-Sussex is still well below the recommended range on average and could consider taking on new principal and interest payments without overextending itself.

**Debt per capita** – Mid-Sussex's debt per capita decreased from \$26.54 to \$19.95 from 2019 to 2023. Typically this factor correlates to debt service but it could mean that Mid-Sussex paid off a little debt. It should be reiterated that a static 17,685 population is being used across all five years because that is the only data available through the County GIS and therefore affected this calculation. This debt burden is extremely low and Mid-Sussex should therefore consider taking on a reasonable amount of new debt for some of its apparatus purchases and/or capital improvements in the near future.

**Operating position** – Mid-Sussex's operating position changed from 1.0706 to 0.8951 from 2019 to 2023. This is considered a favorable trend. It means the company's ability to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills is improving. It also indicates the company is not spending down fund balances from previous years to fund current operations.

**Revenue shortfalls** – Mid-Sussex did not formally participate in the study but the County supplied their financial statements. Therefore, FACETS was unable to perform the calculation for this factor without the profit and loss (budget v. actual) detail.

**Expenditure overruns** – Mid-Sussex did not formally participate in the study but the County supplied their financial statements. Therefore, FACETS was unable to perform the calculation for this factor without the profit and loss (budget v. actual) detail.

**EMS user fees** – Mid-Sussex's ambulance billing revenue when compared to the total cost of providing the service increased from 64.66% to 69.12% from 2019 to 2023. A result of 100% means that the total cost of the service is being supported by the fees/charges. Mid-Sussex is experiencing a favorable trend and overall has a high percentage on average. This means that collection rate should be consistently monitored and the contract with the third party biller should always be negotiated in the best interest of the company. Delinquent collections is an option to pursue along with numerous billings attempts (within statutory regulations) rather than simply writing off bad debt without evaluating collectability.

**Capital Outlay** - Mid-Sussex's capital outlay decreased significantly from 2019 to 2023 from 11.56% to 0%. This decrease in percentage of vehicle, equipment, and building expenses financed from current operating revenues is an unfavorable trend. A decrease in this factor typically either means that needs diminished or needs are being deferred. Fire-EMS companies need to keep up with capital replacements or they can fall behind very quickly. A benchmark range to use is 11-20% and therefore Mid-Sussex could consider increasing their annual outlay slightly. Mid-Sussex ought to commit the same proportion of its current revenue to fund the acquisition or replacement of its infrastructure and apparatus as well as financing these types of purchases. The company may want to ask itself: Are decisions to defer replacement of capital items being made to avoid having to generate additional revenues? If the company is unable to fund capital projects, would it be beneficial to institute a more aggressive maintenance and repair program to extend the life and utility of existing assets? Would

the development of a capital reserve fund where funds could be accumulated to finance such items be a feasible alternative? This factor is related to the debt factors above.

**Fund balance** – Mid-Sussex’s fund balances have fluctuated over the 5-year period. In 2019, Mid-Sussex had a fund balance of about -\$1,393 but this changed 2020-2023 and it maintained between \$180,000 and \$350,000. Mid-Sussex ended the period with a \$184,026 fund balance in 2023. Mid-Sussex only used cash balances from prior years in 2019 to fund operating expenditures - they ceased this practice 2020-2023. When surplus cash exists, it should be allocated as emergency operating reserve funds. Mid-Sussex’s fund balances are relative unless examined as a percentage of total expenditures - this ranged from -6.60% to 11.72% from 2019-2023. Mid-Sussex’s operating revenue is consistently equal to or above operating expenditures 2020-2023. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 25% should be utilized for one-time expenses or be used to fund capital improvements.

**Solvency** - Mid-Sussex’s solvency changed from 2019 at 52.29% to 22.86% in 2023 - a favorable decrease overall. Mid-Sussex’s assets are therefore made up of roughly 23% liabilities, which is a low ratio and indicates good financial health. Under 50% is ideal. Over 100% indicates that liabilities exceed assets, which is not desirable. Therefore, as of 2023, Mid-Sussex is able to meet its long-term debts and other financial obligations and manage operations into the foreseeable future.

*\*Disclaimer: it should be noted that the calculations for many of the factors have a margin of error due to the lack of line item detail that is present in financial statements. Profit and loss (budget v. actual) statements would likely refine the results.*

## **Millsboro**

### **Summary of Organization and Services**

Millsboro (#83) operates 2 stations with a fleet of 20 vehicles (excluding antiques and trailers) and covers a 70 square mile district inhabited by 15,924 people. Millsboro provides fire suppression and EMS-B services. On average, Millsboro responded to a total of 4,490 calls from 2019-2023. Millsboro's district contains two propane companies, a multitude of single and multi-family dwellings, and a senior living home. Millsboro has about 75 total volunteer members across all categories but only 30 of those are active. In 2023, volunteers contributed approximately 10,446 hours across all types of activities (calls, training, meetings, events, etc.). In addition to the fire station, Millsboro owns a cell tower.

### **Financial Evaluation**

#### **Assets**

Millsboro has current, long term, and property and equipment assets. Current assets averaged \$4,759,566 from 2019 to 2023 and were cash and cash equivalents, CDs, accounts receivable, and investments. Long term assets include investments, which averaged \$65,069 over the 5-year period. Property and equipment assets, less accumulated depreciation, averaged \$4,077,301. Total average assets were \$8,901,936. Aside from personnel, buildings, and property, the fleet is the largest asset (and liability) that any fire company has. Millsboro's fleet has an average age of 12 years (2013), excluding antiques, and is displayed below:

# Sussex County Fire Service Financial Review and Analysis

## Millsboro Fleet

Year	Make/Model	Type	Name	Approx Current (2024) Replace Value	Estimated Replacement Year	Estimated Replacement Value (inflated 8% annually)
<b>CURRENT</b>						
2015	Chevy Brush	Utility (pick-up)/Cargo Truck	83-0	\$100,000	2025	\$108,000
2021	E-One	Engine	83-1	\$1,200,000	2041	\$2,832,000
1990	Spartan	Engine	83-2	\$1,200,000	2025	\$1,296,000
1994	International	Engine	83-3	\$1,200,000	2025	\$1,296,000
2008	Spartan	Engine	83-4	\$1,200,000	2028	\$1,584,000
2023	Pierce Squad	Rescue	83-5	\$1,200,000	2043	\$3,024,000
2017	E-One	Rescue	83-6	\$1,200,000	2037	\$2,448,000
2012	E-One	Ladder/Tower	83-7	\$2,400,000	2032	\$3,936,000
2021	Chevy	Command (fly car, other; sedan/van/etc.)	83-8	\$65,000	2031	\$101,400
2017	Chevy 2500	Utility (pick-up)/Cargo Truck	83-9	\$100,000	2027	\$124,000
1998	Volvo Tractor	Ladder/Tower	83-10	\$2,400,000	2025	\$2,592,000
1998	Volvo	Tanker	83-11	\$800,000	2025	\$864,000
2017	Chevy	Utility (pick-up)/Cargo Truck	83-12	\$100,000	2027	\$124,000
2012	Chevy Suburban	Command (fly car, other; sedan/van/etc.)	83-13	\$65,000	2025	\$70,200
2008	Ford Traffic Control	Utility (pick-up)/Cargo Truck	83-14	\$100,000	2025	\$108,000
1942	Ford	Antique	FD 42	Not Applicable	Not Applicable	Not Applicable
1935	Reo	Antique	FD 35	Not Applicable	Not Applicable	Not Applicable
2020	Chevy	Ambulance	A83-1	\$350,000	2030	\$518,000
2020	Chevy	Ambulance	A83-2	\$350,000	2030	\$518,000
2017	International	Ambulance	A83-3	\$350,000	2027	\$434,000
2021	Ford	Ambulance	A83-4	\$350,000	2031	\$546,000
2023	Ford	Ambulance	A83-5	\$350,000	2033	\$602,000
<b>ON ORDER</b>						
<b>TOTAL CURRENT</b>				<b>\$15,080,000</b>		<b>\$23,125,600</b>

## Liabilities

Millsboro has a combination of both current and non-current liabilities. Current liabilities averaged \$140,799 from 2019 to 2023 and were accounts payable, accrued payroll and payroll liabilities, and the current portions of long-term debt. Non-current liabilities include various apparatus loans and other long-term debt. Non-current liabilities, less net of issuance costs, averaged \$243,999. Total average liabilities were \$384,798.

Based on documentation received and information provided, FACETS assembled a 20-year estimated debt schedule assuming that all future needs would use financing, rather than cash (unless otherwise noted).



Sussex County Fire Service Financial Review and Analysis

Millsboro - Existing and Projected Debt Schedule											
Year	Station 2	2015 Chevy Brush Utility (2025-2035)	2021 E-One Engine (2041-2051)	1990 Spartan Engine (2025-2035)	1994 International Engine (2025- 2035)	2008 Spartan Engine (2028- 2038)	2023 Pierce Squad Rescue (2043-2053)	2017 E-One Rescue (2037-2047)	2021 E-One Ladder (2032-2042)	2021 Chevy Command (2031-2041)	2017 Chevy 2500 Utility (2027-2037)
2024	\$46,000										
2025	\$46,000	\$13,986		\$167,838	\$167,838						
2026		\$13,986		\$167,838	\$167,838						
2027		\$13,986		\$167,838	\$167,838						\$16,059
2028		\$13,986		\$167,838	\$167,838	\$205,135					\$16,059
2029		\$13,986		\$167,838	\$167,838	\$205,135					\$16,059
2030		\$13,986		\$167,838	\$167,838	\$205,135					\$16,059
2031		\$13,986		\$167,838	\$167,838	\$205,135				\$13,132	\$16,059
2032		\$13,986		\$167,838	\$167,838	\$205,135			\$509,730	\$13,132	\$16,059
2033		\$13,986		\$167,838	\$167,838	\$205,135			\$509,730	\$13,132	\$16,059
2034		\$13,986		\$167,838	\$167,838	\$205,135			\$509,730	\$13,132	\$16,059
2035						\$205,135			\$509,730	\$13,132	\$16,059
2036						\$205,135			\$509,730	\$13,132	\$16,059
2037						\$205,135		\$317,027	\$509,730	\$13,132	
2038								\$317,027	\$509,730	\$13,132	
2039								\$317,027	\$509,730	\$13,132	
2040								\$317,027	\$509,730		
2041			\$366,757					\$317,027	\$509,730		
2042			\$366,757					\$317,027			
2043			\$366,757				\$391,622	\$317,027			
2044			\$366,757				\$391,622	\$317,027			
<b>TOTAL</b>	<b>\$92,000</b>	<b>\$139,865</b>	<b>\$1,467,028</b>	<b>\$1,678,379</b>	<b>\$1,678,379</b>	<b>\$2,051,352</b>	<b>\$783,244</b>	<b>\$2,219,190</b>	<b>\$5,097,300</b>	<b>\$118,186</b>	<b>\$160,586</b>

Sussex County Fire Service Financial Review and Analysis

Millsboro - Existing and Projected Debt Schedule (Continued)											
Year	1998 Volvo Tractor (2025-2035)	1998 Volvo Tanker (2025-2035)	2017 Chevy Utility (2027-2037)	2012 Chevy Suburban Command (2025-2035)	2008 Ford Traffic Utility (2025-2035)	2020 Chevy Ambulance-1 (2030-2040)	2020 Chevy Ambulance-2 (2030-2040)	2017 International Ambulance (2027-2037)	2021 Ford Ambulance (2031-2041)	2023 Ford Ambulance (2033-2043)	Total
2024											\$48,024
2025	\$335,676	\$111,892		\$9,091	\$13,986						\$868,333
2026	\$335,676	\$111,892		\$9,091	\$13,986						\$822,334
2027	\$335,676	\$111,892	\$16,059	\$9,091	\$13,986			\$56,205			\$910,657
2028	\$335,676	\$111,892	\$16,059	\$9,091	\$13,986			\$56,205			\$1,115,793
2029	\$335,676	\$111,892	\$16,059	\$9,091	\$13,986			\$56,205			\$1,115,794
2030	\$335,676	\$111,892	\$16,059	\$9,091	\$13,986	\$67,083	\$67,083	\$56,205			\$1,249,962
2031	\$335,676	\$111,892	\$16,059	\$9,091	\$13,986	\$67,083	\$67,083	\$56,205	\$70,709		\$1,333,804
2032	\$335,676	\$111,892	\$16,059	\$9,091		\$67,083	\$67,083	\$56,205	\$70,709		\$1,829,549
2033	\$335,676	\$111,892	\$16,059	\$9,091		\$67,083	\$67,083	\$56,205	\$70,709	\$77,962	\$1,907,512
2034		\$111,892	\$16,059			\$67,083	\$67,083	\$56,205	\$70,709	\$77,962	\$1,562,745
2035			\$16,059			\$67,083	\$67,083	\$56,205	\$70,709	\$77,962	\$1,101,192
2036			\$16,059			\$67,083	\$67,083	\$56,205	\$70,709	\$77,962	\$1,101,193
2037						\$67,083	\$67,083		\$70,709	\$77,962	\$1,329,899
2038						\$67,083	\$67,083		\$70,709	\$77,962	\$1,124,765
2039						\$67,083	\$67,083		\$70,709	\$77,962	\$1,124,766
2040									\$70,709	\$77,962	\$977,468
2041										\$77,962	\$1,273,517
2042										\$77,962	\$763,788
2043											\$1,077,449
2044											\$1,077,450
<b>TOTAL</b>	<b>\$1,678,379</b>	<b>\$1,118,920</b>	<b>\$160,586</b>	<b>\$81,821</b>	<b>\$97,905</b>	<b>\$670,834</b>	<b>\$670,834</b>	<b>\$562,050</b>	<b>\$707,095</b>	<b>\$779,618</b>	<b>\$23,715,995</b>

**Notes**

\*Green = existing debt; Red = projected debt

\*Projected is based on existing Fleet replacement schedule and any notes provided during interviews or via email

\*Fixed interest rate of 5% assumed for all existing notes (in the absence of an interest rate provided by the organization) and all future notes

\*Principal and interest payments begin in year note is established (no in the rears schedules or delayed payments considered)

\*10-year note assumed for all vehicle types regardless of useful life

Estimated replacements may be removed, moved, or modified. This will depend on competing needs and economic climate. Please keep in mind this schedule only displays the first replacement - in reality, the organization may have to contemplate a second replacement within the 20-year period for shorter life cycles.

### Sources of Income

Millsboro has received \$3,055,329 on average in revenue and other support from 2019 to 2023 and is made up of:

- Ambulance billing
- Appropriations - State of DE
- Donations and Fund Drive
- Fire Prevention
- Grants
- Hall Rental income
- Investment income
- Auxiliary income
- Reimbursements/Ins. claims
- Sale of Assets
- Sussex County Grant
- Town of Millsboro
- Tower rent
- Ways and means and road rally
- Unrealized gain on investments

### Operational Costs

Millsboro spent \$2,384,436 on average from 2019 to 2023 in the following categories:

- Ambulance
  - Billing Service
  - Clothing & uniforms
  - Fuel
  - Healthcare
  - Repairs & maintenance
  - Medical supplies
  - Oxygen
  - Training
- Captain of Rescue: Repairs/maintenance & miscellaneous
- Chief Engineer: Apparatus repairs, Fuel & Miscellaneous
- Chief: Miscellaneous, New equipment – gear & Training
- Communications: Radios, Other, Fire Police & Dive Team
- General & Administrative
  - Awards
  - Benefits
  - Benevolent expenses
  - Clothing - hats & shirts
  - Convention expenses
  - Copier lease
  - Depreciation
  - Dues
  - Electric
  - Fellowship night
  - Fire prevention
  - Fund drives
  - Heating
  - Insurance
  - Interest
  - Ladies night
  - Miscellaneous
  - Office Supplies
  - Payroll & payroll taxes
  - Pension
  - Phones
  - Professional fees
  - Sunshine committee
  - Website
- House Committee: Building repairs & maintenance, Trash removal, Auxiliary, Rental Hall Expenses, Ways & Means

## **Employee & Volunteer Costs**

Millsboro currently has approximately 31 employees, which consists of 19 full-time EMTs and 12 part-time EMTs. There are two career staff per 24 hour shift and one per 10-hour shift; overall, the company is staffed 24x7. On average, Millsboro paid \$910,407 in annual salaries from 2019 to 2023.

There are 75 volunteers with a core group of 30. Volunteers do not receive a stipend or pay per call. They receive nominal benefits including (but not limited to): pension, company apparel, PPE, fellowship night, and an annual banquet.

## **Basis of Accounting & Fiscal Year**

Millsboro is on an income tax basis of accounting and a calendar fiscal year.

## **Agreed Upon Procedures (AUPs) & Review Report (“Audit”)**

Millsboro had one finding in regard to 2023 AUPs: No evidence was provided for 5 out of 10 tested credit card transactions. In Millsboro’s 2023 review report (“audit”), there were no material modifications stated.

## **Policies and Procedures**

Of the 11 topics listed in the bid, Millsboro has written policies in place for all across 3 documents: Constitution & Bylaws, Employee Handbook, and Administrative Policies.

## **Unique Circumstances**

None.

## **Financial Health, Trends and Sustainability**

In the following section, Millsboro’s Report Card will be displayed and discussed.



## Financial Health Report Card 2019-2023

# Millsboro

# FACTOR	2019	2020	2021	2022	2023	TREND	AVERAGE
1. Revenue per call	\$710.99	\$688.29	\$709.40	\$632.80	\$676.27	Unfavorable	\$683.55
2. Expenditures per call	\$504.41	\$523.34	\$523.77	\$529.70	\$562.89	Unfavorable	\$528.82
3. Employee benefits	21.32%	20.32%	19.23%	21.47%	30.16%	Unfavorable	23%
4. Cash position	32.8838	38.0718	30.9884	28.6822	40.9080	Favorable	34.31
5. Debt service	8.90%	5.97%	3.07%	9.98%	7.43%	Favorable	7.07%
6. Debt per capita	\$2.01	\$24.60	\$34.66	\$13.68	\$1.67	Favorable	\$15.32
7. Operating position	0.7095	0.7603	0.7383	0.8371	0.8323	Unfavorable	0.78
8. Revenue shortfalls	1.4685	1.3015	1.5536	1.4519	1.4742	Favorable	1.45
9. Expenditure overruns	0.8913	0.9593	1.2358	1.0505	1.0522	Unfavorable	1.04
10. EMS user fees	100.50%	87.02%	79.65%	69.96%	56.28%	Unfavorable	79%
11. Capital outlay	7.67%	45.68%	58.33%	14.55%	16.16%	Favorable	28%
12. Fund balance	40.95%	31.52%	35.44%	19.43%	12.74%	Unfavorable	28.02%
13. Solvency	2.03%	6.08%	7.54%	4.19%	1.65%	Favorable	4.30%

### FINANCIAL HEALTH GRADE KEY *(Grade is calculated using the averages)*

STATUS	Description	Numeric	Est. Sustainability
GREEN	Fire company is in excellent financial health and likely to survive	100-90	16+ Years
YELLOW	Fire company is in good financial health and might survive	89-80	11-15 Years
ORANGE	Fire company is in fair financial health and might survive	79-60	4-10 Years
RED	Fire company is in poor financial health and unlikely to survive	59 or below	1-3 Years

GRADE  
**78.25**  
4-10 years

### **Millsboro Factors and Indicators**

Millsboro received a weighted grade of 78.25, which corresponds to 925 points (out of 1,300) and an Orange rating based on average actuals over the five-year period. This means that the fire company is in poor financial health and might survive 4-10 years based on revenue remaining consistent and expenditures inflating slightly each year. This grade is affected by unfavorable scores in the following higher weighted factors: Expenditure Overruns and Fund Balance. The company's health grade is calculated off the five-year averages for all 13 factors whereas the trend is a comparison of 2019 to 2023. A favorable trend, therefore, does not necessarily translate to a favorable average overall. Please see a more detailed discussion on each factor below.

**Revenue per call** – Millsboro's revenue per call from 2019 to 2023 decreased from \$710.99 to \$676.27. This is an unfavorable trend, but no problem is apparent unless the expenditure trend is rising at a faster rate. Decreasing operating revenue per call over time will make it difficult for Millsboro to maintain service levels. Millsboro membership should ask itself how it can generate additional revenue.

**Expenditures per call** – From 2019 to 2023, the cost to operate Millsboro on a per call basis increased from \$504.41 to \$562.89. The rate of change (11.59%) is slower than the rate at which revenue is decreasing (-29.88%). Millsboro is net positive per call on average over the 5-year period but should consider ways to reduce costs and should monitor the relationship between these rates closely.

**Employee benefits** – Millsboro's ratio of total employee benefits to total salary and wages increased from 21.32% to 30.16% from 2019 to 2023. This puts a slight strain on finances. This unfavorable trend is not uncommon, as benefits have increased annually nationwide. As of 2023, Millsboro is within the reasonable range of 16-50%. However, it is warranted for Millsboro to evaluate what (if any) cost control measures it can take in regard to benefits within the limitations of employment agreements.

**Cash position** – Millsboro's cash position increased from 32.8838 in 2019 to 40.9080 in 2023. This is a favorable trend, above 1, which is a perfect match between cash and short-term liabilities. It indicates that Millsboro's current liabilities are decreasing relative to cash and when all cash resources are being expended, a trend like this represents a clear potential for surplus in the future. Millsboro should ask itself: Does the company have an aggressive policy for the investment of fund balances?

**Debt service** – Millsboro's debt service decreased slightly from 8.90% to 7.43% from 2019 to 2023. This favorable trend indicates the proportion of Millsboro's general operating revenue devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities) decreased over the 5-year period. Debt analysts believe that debt service in excess of 15-20% of operating revenues is considered a problem. Therefore, while Millsboro's debt service increased over the five-year period, they are still below the reasonable range and could consider taking on another payment without overextending itself.

**Debt per capita** – Millsboro’s debt per capita decreased from \$2.01 to \$1.67 from 2019 to 2023. Typically this factor correlates with the debt service factor above, however, this is not the case for Millsboro. This could mean that a principal payment reduced the debt burden. It should be reiterated that a static 15,924 population is being used across all five years because that is the only data available through the County GIS and therefore affected this calculation. This debt burden is extremely low and Millsboro could therefore consider taking on a reasonable amount of new debt for some of its apparatus purchases and/or capital improvements in the near future.

**Operating position** – Millsboro’s operating position changed from 0.71 to 0.83 from 2019 to 2023. This is considered an unfavorable trend. It means the company’s ability to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills is diminishing. It also indicates the company is spending down fund balances from previous years to fund current operations.

**Revenue shortfalls** – Millsboro’s revenue shortfalls changed from 1.4685 to 1.4742 from 2019 to 2023. A value of 1 is a break-even situation. Millsboro’s favorable trend above 1 indicates that company procedures used to estimate revenues are accurate and should be reviewed. It is both tempting and common to overestimate revenues as a way to make budgets balance, but if actual revenues are exceeding budgeted revenues consistently from year to year, company leadership should evaluate closely and make adjustments.

**Expenditure overruns** – Millsboro’s expenditure overruns changed from 0.8913 to 1.0522 from 2019 to 2023. A result of 1 indicates actual expenditures and budgeted expenditures are equal. Millsboro is demonstrating by this unfavorable trend that it has not assessed how well the estimates for anticipated expenditures for the year were prepared and how closely the budgeted versus actual expenses were monitored throughout the year. This practice should not continue.

**EMS user fees** – Millsboro’s ambulance billing revenue when compared to the total cost of providing the service decreased from 100.5% to 56.28% from 2019 to 2023. A result of 100% means that the total cost of the service is being supported by the fees/charges. Millsboro is experiencing an extremely unfavorable trend. This means that the collection rate should be consistently monitored and the contract with the third party biller should always be negotiated in the best interest of the company. Delinquent collections is an option to pursue along with numerous billings attempts (within statutory regulations) rather than simply writing off bad debt without evaluating collectability.

**Capital Outlay** - Millsboro’s capital outlay increased from 2019 to 2023 from 7.67% to 16.16%. This increase in percentage of vehicle, equipment, and building expenses financed from current operating revenues is a favorable trend. A decrease in this factor typically either means that needs diminished or needs are being deferred. Fire companies need to keep up with capital replacements or they can fall behind very



quickly. A benchmark range to use is 11-20% and therefore Millsboro should keep its capital outlay constant or near the 16%. Millsboro ought to commit the same proportion of its current revenue to fund the acquisition or replacement of its infrastructure and apparatus as well as financing these types of purchases. The company may want to monitor this factor before making decisions to purchase new capital items. This factor is related to the debt factors above.

**Fund balance** – Millsboro's fund balances have remained relatively constant over the 5-year period. In 2019, Millsboro had a fund balance of about \$780,426; this went slightly up and down from 2020-2022 and then ended up at \$401,274 in 2023. Millsboro is not using cash balances from prior years to fund operating expenditures for subsequent budgets. This is a best practice that Millsboro should continue to employ but also monitor for a surplus in excess. When surplus cash exists, it should be allocated as emergency operating reserve funds. Millsboro's fund balances are relative unless examined as a percentage of total expenditures - this ranged from 40.95% to 12.74% from 2019-2023. Millsboro's operating revenue is consistently equal to or above operating expenditures. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 25% should be utilized for one-time expenses or be used to fund capital improvements.

**Solvency** - Millsboro's solvency changed from 2019 at 2.03% to 12.74% in 2023 - with a small unfavorable increase overall. Millsboro's assets are therefore made up of roughly 13% liabilities, which is a low ratio and indicates good financial health. Under 50% is ideal. Over 100% indicates that liabilities exceed assets, which is not desirable. An upward trend may be cause for concern. Therefore, as of 2023, Millsboro is able to meet its long-term debts and other financial obligations and manage operations into the foreseeable future, but it wants to monitor this factor for continued increases in the future.

## **Millville**

### **Summary of Organization and Services**

Millville (#84) operates 2 stations with a fleet of 16 vehicles (excluding antiques and trailers) and covers a district inhabited by 17,166 people, which doubles in the summer. Millville provides fire suppression, EMS-B, and marine services. On average, Millville responded to a total of 3,212 calls from 2019-2023. Millville's district encompasses 40 square miles and has one natural preserve. Millville has about 116 total volunteer members across all categories but only 20 of those are active. In 2023, volunteers contributed approximately 11,719 hours across all types of activities (calls, training, meetings, events, etc.). Millville does not own any other properties aside from the stations.

### **Financial Evaluation**

#### **Assets**

Millville has current, non-current, and property/equipment assets. Current assets averaged \$2,902,121 from 2019 to 2023 and were cash, accounts receivable, building donations, prepaid insurance, and accrued interest receivable. Non-current cash averaged \$832,714 over the 5-year period. Property/equipment assets include vehicles, buildings and improvements, equipment, and furniture. Non-current assets, less accumulated depreciation, averaged \$4,085,687. Total average assets were \$7,820,522. Aside from personnel, buildings, and property, the fleet is the largest asset (and liability) that any fire company has. Millville's fleet has an average age of 13 years (2012), excluding antiques, and is displayed below:

# Sussex County Fire Service Financial Review and Analysis

## Millville Fleet

Year	Make/Model	Type	Name	Approx Current (2024) Replace Value	Estimated Replacement Year	Estimated Replacement Value (inflated 8% annually)
<b>CURRENT</b>						
1945	Autocar Antique (broken odometer)	Antique		Not Applicable	Not Applicable	Not Applicable
1955	CADILLAC AMBULANCE	Antique		Not Applicable	Not Applicable	Not Applicable
2005	FORD F 350 BRUSH TRUCK	Utility (pick-up)/Cargo Truck		\$100,000	2025	\$108,000
2005	CYCLONE 2 PUMPER	Engine	84-6	\$1,200,000	2025	\$1,296,000
2009	FORD ECON E35 VAN	Command (fly car, other; sedan/van/etc.)		\$65,000	2025	\$70,200
2001	FORD F 350 4 X 4 CREW CAB	Utility (pick-up)/Cargo Truck	84-11	\$100,000	2025	\$108,000
2013	TYPHOON RESCUE PUMPER	Rescue	84-1	\$1,200,000	2033	\$2,064,000
2015	FORD F250 TRAFFIC CONTROL	Utility (pick-up)/Cargo Truck	84-13	\$100,000	2025	\$108,000
2015	FREIGHTLINER AMBULANCE	Ambulance	B84			
2015	FREIGHTLINER AMBULANCE	Ambulance	C84			
2015	SEAGRAVE PUMPER	Engine	84-2	\$1,200,000	2035	\$2,256,000
2017	CHEVROLET TAHOE COMMAND VEHICLE	Command (fly car, other; sedan/van/etc.)	84-8	\$65,000	2027	\$80,600
2021	FREIGHTLINER AMBULANCE	Ambulance	D-84	\$350,000	2031	\$546,000
2023	FREIGHTLINER AMBULANCE	Ambulance	A-84	\$350,000	2038	\$742,000
2022	SEA ARK MARINE 24'	Boat - Large (mid-size/hard)) (with motor)		\$200,000	2042	\$488,000
2023	4 Guys Straight Tanker	Tanker		\$800,000	2043	\$2,016,000
2024	E-One pumper	Engine		\$1,200,000	2044	\$3,120,000
2022	Polaris Ranger	UTV/Other		\$30,000	2037	\$61,200
2024	Ford Transit 350 Van	Command (fly car, other; sedan/van/etc.)	84-10	\$61,499	2034	\$110,698
<b>ON ORDER</b>						
2025	Horton Model #623 Ford 550	Ambulance	Repl. 2015	\$407,596	2035	\$766,280
2025	Horton Model #623 Ford 550	Ambulance	Repl. 2015	\$407,596	2035	\$766,280
<b>TOTAL CURRENT</b>				<b>\$7,836,691</b>		<b>\$14,707,259</b>

## Liabilities

Millville has only current liabilities. They averaged \$155,628 from 2019 to 2023 and were accounts payable, accrued payroll liabilities, credit card payable, and the DVFA revolving loan.

Based on documentation received and information provided, FACETS assembled a 20-year estimated debt schedule assuming that all future needs would use financing, rather than cash (unless otherwise noted).

# Sussex County Fire Service Financial Review and Analysis

Millville - Existing and Projected Debt Schedule																	
Year	2005 Ford 350 Utility (2025-2035)	2005 Cyclone Engine (2025-2035)	2009 Ford Econoline Command (2029-2039)	2001 Ford 350 Utility (2025-2035)	2013 Typhoon Rescue Pumper Engine (2025-2035)	2015 Ford 250 Utility (2025-2035)	2025 Freightliner Ambulance-1 (2025-2035)	2025 Freightliner Ambulance-2 (2025-2035)	2015 Seagrave Pumper Engine (2035-2045)	2017 Chevrolet Tahoe Command (2027-2037)	2021 Freightliner Ambulance (2031-2041)	2023 Freightliner Ambulance (2033-2043)	2022 Sea Ark Boat (2042-2052)	2023 4 Guys Straight Tanker (2043-2053)	2024 E-One Pumper Engine (current \$440,379 DVFA 2 of 10 yrs) (2044-2054)	2022 Polaris Ranger UTV (2037-2047)	Total
2024															\$55,047		\$0
2025	\$13,986	\$167,838		\$13,986		\$13,986	\$407,596	\$407,596							\$55,047		\$1,080,037
2026	\$13,986	\$167,838		\$13,986		\$13,986									\$55,047		\$264,845
2027	\$13,986	\$167,838		\$13,986		\$13,986				\$10,438					\$55,047		\$275,283
2028	\$13,986	\$167,838		\$13,986		\$13,986				\$10,438					\$55,047		\$275,283
2029	\$13,986	\$167,838	\$9,091	\$13,986		\$13,986				\$10,438					\$55,047		\$284,374
2030	\$13,986	\$167,838	\$9,091	\$13,986		\$13,986				\$10,438					\$55,047		\$284,374
2031	\$13,986	\$167,838	\$9,091	\$13,986		\$13,986				\$10,438	\$70,709				\$55,047		\$355,084
2032	\$13,986	\$167,838	\$9,091	\$13,986		\$13,986				\$10,438	\$70,709						\$300,036
2033	\$13,986	\$167,838	\$9,091	\$13,986	\$267,297	\$13,986	\$99,237	\$99,237		\$10,438	\$70,709	\$96,092					\$861,900
2034	\$13,986	\$167,838	\$9,091	\$13,986	\$267,297	\$13,986	\$99,237	\$99,237		\$10,438	\$70,709	\$96,092					\$861,900
2035			\$9,091		\$267,297		\$99,237	\$99,237	\$292,162		\$10,438	\$70,709	\$96,092				\$944,265
2036			\$9,091		\$267,297		\$99,237	\$99,237	\$292,162	\$10,438	\$70,709	\$96,092					\$944,265
2037			\$9,091		\$267,297		\$99,237	\$99,237	\$292,162		\$70,709	\$96,092				\$7,926	\$941,752
2038			\$9,091		\$267,297		\$99,237	\$99,237	\$292,162		\$70,709	\$96,092				\$7,926	\$941,752
2039					\$267,297		\$99,237	\$99,237	\$292,162		\$70,709	\$96,092				\$7,926	\$932,681
2040					\$267,297		\$99,237	\$99,237	\$292,162		\$70,709	\$96,092				\$7,926	\$932,681
2041					\$267,297		\$99,237	\$99,237	\$292,162			\$96,092				\$7,926	\$861,951
2042					\$267,297		\$99,237	\$99,237	\$292,162			\$96,092	\$63,198			\$7,926	\$925,150
2043									\$292,162				\$63,198	\$261,081		\$7,926	\$824,367
2044									\$292,162				\$63,198	\$261,081	\$404,054	\$7,926	\$1,028,422
TOTAL	\$139,865	\$1,678,379	\$90,912	\$139,865	\$2,672,974	\$139,865	\$1,399,964	\$1,399,964	\$2,921,623	\$104,381	\$707,095	\$960,924	\$189,595	\$522,162	\$844,433	\$63,405	\$13,920,361

## Notes

\*Green = existing debt; Red = projected debt

\*Projected is based on existing Fleet replacement schedule and any notes provided during interviews or via email

\*Fixed interest rate of 5% assumed for all existing notes (in the absence of an interest rate provided by the organization) and all future notes

\*Principal and interest payments begin in year note is established (no in the rears schedules or delayed payments considered)

\*10-year note assumed for all vehicle types regardless of useful life

Estimated replacements may be removed, moved, or modified. This will depend on competing needs and economic climate. Please keep in mind this schedule only displays the first replacement - in reality, the organization may have to contemplate a second replacement within the 20-year period for shorter life cycles.

### **Sources of Income**

Millville has received \$3,205,160 on average in revenue and other support from 2019 to 2023 and is made up of:

- Public support and revenues
- Revenues from governments
- Ambulance income
- Miscellaneous
- Interest
- PPP proceeds
- Sale of equipment

### **Operational Costs**

Millville spent \$2,326,958 on average from 2019 to 2023 in the following categories:

- AMBULANCE
  - Bank Charges
  - Billing Ambulance
  - Depreciation
  - Employee benefits
  - Interest Expense
  - Gasoline and oil
  - Miscellaneous
  - Payroll Taxes
  - Pension Expense
  - Professional Fees
  - Repairs and Maintenance
  - Supplies
  - Fund drive costs
  - Uniforms
  - Wages
- FIRE COMPANY
  - Bank Charges
  - Depreciation
  - Communications
  - Dues & subscriptions
  - Fund Raising Expenses
  - Gasoline and oil
  - Gear
  - Gifts and flowers
  - Insurance
  - Awards banquet
  - Ladies Night
  - Meetings and conventions
  - Miscellaneous
  - Office Expense & Postage
  - Pension Expense
  - Repairs and Maintenance
  - Training
  - SCUBA
  - Uniforms
  - Utilities
  - Professional Fees
  - Supplies
  - Fire prevention
  - Auxiliary
  - Computers

### **Employee & Volunteer Costs**

Millville currently has approximately 41 employees, which consists of 16 full-time firefighter/EMTs and 25 part-time firefighter/EMTs. There are four staff per shift and

overall, the company is staffed 24x7. On average, Millville paid \$994,968 in salaries from 2019 to 2023.

There are 116 volunteers, with 20 being regularly active. EMS volunteers receive a pay per call, \$50 for a transport and \$25 for a non-transport. Fire police receive a \$5 fuel stipend per call. They receive nominal benefits including (but not limited to): badge, PPE, training, and pension.

### **Basis of Accounting & Fiscal Year**

Millville is on an accrual basis of accounting and a calendar fiscal year.

### **Agreed Upon Procedures (AUPs) & Review Report (“Audit”)**

Millville had 1 finding in regard to 2023 AUPs: 2 out of 10 payment transactions did not have prior approval, however they were below \$500, which abides by company policy. In Millville’s 2023 audit, there were no unique notes or material modifications listed.

### **Policies and Procedures**

Of the 11 topics listed in the bid, Millville has written policies in place for all across 4 documents: Employment Handbook, Admin Policies, Constitution & Bylaws, and Financial Controls Policies and Procedures.

### **Unique Circumstances**

Approximately 9 years ago when the Administrative Assistant started, she found discrepancies in the accounting records and discovered evidence of embezzlement. A forensic audit was performed and about 90% was recovered plus restitution. As a result of this incident, Millville cracked down and revamped their policies and procedures.

### **Financial Health, Trends and Sustainability**

In the following section, Millville’s Report Card will be displayed and discussed.

## Financial Health Report Card 2019-2023

# Millville

# FACTOR	2019	2020	2021	2022	2023	TREND	AVERAGE
1. Revenue per call	\$865.84	\$949.66	\$955.55	\$1,133.88	\$1,083.73	Favorable	\$997.73
2. Expenditures per call	\$640.30	\$756.87	\$728.78	\$732.48	\$766.80	Unfavorable	\$725.04
3. Employee benefits	12.67%	11.32%	11.14%	12.26%	11.02%	Favorable	12%
4. Cash position	34.8277	14.7461	38.0837	10.6297	24.9931	Unfavorable	24.66
5. Debt service	0.00%	0.00%	0.00%	0.00%	0.00%	Stable	0.00%
6. Debt per capita	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Stable	\$0.00
7. Operating position	0.7395	0.7970	0.7627	0.6460	0.7076	Favorable	0.73
8. Revenue shortfalls*	Not Available	1.3514	1.1283	1.6967	Not Available	Favorable	1.39
9. Expenditure overruns*	Not Available	0.9283	0.9229	1.0112	Not Available	Unfavorable	0.95
10. EMS user fees	53.97%	40.13%	40.29%	11.16%	9.54%	Unfavorable	31%
11. Capital outlay	1.15%	15.42%	24.68%	111.56%	15.04%	Favorable	14%
12. Fund balance	54.78%	62.63%	22.29%	94.40%	Not Available	Favorable	58.52%
13. Solvency	1.03%	3.22%	1.34%	3.58%	0.76%	Favorable	2%

\*Incomplete budgets provided in Profit & Loss (Budget v. Actual) statements; could affect factor calculations.

### FINANCIAL HEALTH GRADE KEY *(Grade is calculated using the averages)*

STATUS	Description	Numeric	Est. Sustainability
GREEN	Fire company is in excellent financial health and likely to survive	100-90	16+ Years
YELLOW	Fire company is in good financial health and might survive	89-80	11-15 Years
ORANGE	Fire company is in fair financial health and might survive	79-60	4-10 Years
RED	Fire company is in poor financial health and unlikely to survive	59 or below	1-3 Years

**GRADE**  
**80.25**  
 11-15 years



### **Millville Factors and Indicators**

Millville received a weighted grade of 80.25, which corresponds to 1,050 points (out of 1,300) and a Yellow rating based on average actuals over the five-year period. This means that the fire company is in fair financial health and might survive 11-15 years based on revenue remaining consistent and expenditures inflating slightly each year. This grade is affected by unfavorable scores in the following higher weighted factors: EMS User Fees and Fund Balance. The company's health grade is calculated off the five-year averages for all 13 factors whereas the trend is a comparison of 2019 to 2023. A favorable trend, therefore, does not necessarily translate to a favorable average overall. Please see a more detailed discussion on each factor below.

**Revenue per call** – Millville's revenue per call from 2019 to 2023 increased from \$865.84 to \$1,083.73. This is a favorable trend; increasing operating revenue per call over time should allow Millville to maintain service levels without difficulty so long as costs do not rise faster. Millville membership should ask itself if this increase in revenues should stop at some point, how will it pay for increased costs in the future?

**Expenditures per call** – From 2019 to 2023, the cost to operate Millville on a per call basis increased from \$640.30 to \$766.80. This could be the result of EMS call volume rising, inflation, and/or other factors. The rate of change (19.76%) is slower than the rate at which revenue is increasing (25.17%), which is a positive indicator. Millville is net positive per call on average over the 5-year period but should continue to monitor for changes.

**Employee benefits** – Millville's ratio of total employee benefits to total salary and wages decreased slightly from 12.67% to 11.02% from 2019 to 2023. This favorable trend is uncommon - benefits have increased annually nationwide. As of 2023, Millville is still below the reasonable range of 16-50%. Millville could consider increasing benefits within the limitations of employment agreements for recruitment and retention purposes so long as it balances it with all other operational needs.

**Cash position** – Millville's cash position decreased from 34.8277 in 2019 to 24.9931 in 2023. While this is an unfavorable trend, Millville is still well above 1, which is a perfect match between cash and short-term liabilities. Still, this unfavorable trend indicates that Millville's current liabilities are increasing relative to cash and when all cash resources are being expended, a trend like this represents a potential for deficit in the future. Millville should ask itself if its revenue collection systems are efficient and effective. Is there an aggressive delinquent revenue collection system in place? Is the company collecting and recording all revenues received during the budget year for which they were anticipated? Are all revenues deposited in a timely manner? Does the company have large amounts of revenue due shortly after the close of the current fiscal year that should actually be attributed to the current year? Is the actual cash flow compared to the projected cash flow on a routine basis? Are major expenditures timed to occur when cash will be available to pay bills? Does the company have an aggressive policy for the investment of fund balances?

**Debt service** – Millville’s debt service remained stable at 0% from 2019 to 2022. This stable trend indicates that the proportion of Millville’s general operating revenue devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities) stayed the same over the 5-year period. Debt analysts believe that debt service in excess of 15-20% of operating revenues is considered a problem. While Millville’s trend is technically unfavorable, it is still well below the benchmark range, and therefore Millville could consider taking on an additional principal and interest payment without being concerned about overextending itself.

**Debt per capita** – Millville’s debt per capita remained stable at \$0 from 2019 to 2023. It should be reiterated that a static 17,166 population is being used across all five years because that is the only data available through the County GIS and therefore affected this calculation. This debt burden is extremely low and Millville could therefore consider taking on a reasonable amount of new debt for some of its apparatus purchases and/or capital improvements in the near future.

**Operating position** – Millville’s operating position changed from 0.7395 to 0.7076 from 2019 to 2023. While this is not a large change, it is still considered a favorable trend. It means the company’s ability to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills is improving. It also indicates the company is not spending down fund balances from previous years to fund current operations.

**Revenue shortfalls** – Millville’s revenue shortfalls changed from 1.3514 to 1.6967 from 2020 to 2022. A value of 1 is a break-even situation. Millville’s favorable trend above 1 indicates that company procedures used to estimate revenues are accurate and should be reviewed. It is both tempting and common to overestimate revenues as a way to make budgets balance but if actual revenues are exceeding budgeted revenues consistently from year to year, company leadership should evaluate closely and make adjustments. Incomplete budgets provided in Profit & Loss (Budget v. Actual) statements could affect factor calculations.

**Expenditure overruns** – Millville’s expenditure overruns changed from 0.9283 to 1.0112 from 2020 to 2022. A result of 1 indicates actual expenditures and budgeted expenditures are equal. Millville is demonstrating by this unfavorable trend that it has not assessed how well the estimates for anticipated expenditures for the year were prepared and how closely the budgeted versus actual expenses were monitored throughout the year. This practice should not continue. Incomplete budgets provided in Profit & Loss (Budget v. Actual) statements could affect factor calculations.

**EMS user fees** – Millville’s ambulance billing revenue when compared to the total cost of providing the service decreased from 53.97% to 9.54% from 2019 to 2023. A result of 100% means that the total cost of the service is being supported by the fees/charges. Millville is experiencing an extremely unfavorable trend. This means that the collection rate should be consistently monitored and the contract with the third party biller should

always be negotiated in the best interest of the company. Delinquent collections is an option to pursue along with numerous billings attempts (within statutory regulations) rather than simply writing off bad debt without evaluating collectability.

**Capital Outlay** - Millville's capital outlay increased from 1.15% to 15.04% from 2019 to 2022. This is a favorable trend - needs are not being deferred. Fire companies need to keep up with capital replacements or they can fall behind very quickly. A benchmark range to use is 11-20% and therefore Millville could consider increasing their annual outlay slightly. Millville ought to commit the same proportion of its current revenue to fund the acquisition or replacement of its infrastructure and apparatus as well as financing these types of purchases. The company may want to ask itself: Are decisions to defer replacement of capital items being made to avoid having to generate additional revenues? If the company is unable to fund the replacement or acquisition of equipment, vehicles, equipment or facilities, would it be beneficial to institute a more aggressive maintenance and repair program to extend the life and utility of existing assets? Would the development of a capital reserve fund where funds could be accumulated to finance such items be a feasible alternative? This factor is related to the debt factors above. It should be noted that the 111.56% outlier in 2022 was excluded from the average that is used to calculate the points for this factor in Millville's overall grade.

**Fund balance** – Millville's fund balances have fluctuated dramatically over the 5-year period. In 2019, Millville had a fund balance of about \$969,189; this jumped in 2020, dipped in 2021 and then rose to \$1,852,768 in 2023. Millville is not using cash balances from prior years to fund operating expenditures for subsequent budgets. This is a best practice that Millville should continue to employ but also monitor for a surplus in excess. When surplus cash exists, it should be allocated as emergency operating reserve funds. Millville's fund balances are relative unless examined as a percentage of total expenditures - this ranged from 54.78% to 94.40% from 2019-2022. Millville's operating revenue is consistently equal to or above operating expenditures. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 25% should be utilized for one-time expenses or be used to fund capital improvements.

**Solvency** - Millville's solvency remained essentially stable from 2019 at 1.03% to 0.76% in 2023 - with a small favorable decrease overall. Millville's assets are therefore made up of roughly 1% liabilities, which is an extremely low ratio and indicates good financial health. Under 50% is ideal. Over 100% indicates that liabilities exceed assets, which is not desirable. Therefore, as of 2023, Millville is able to meet its long-term debts and other financial obligations and manage operations into the foreseeable future.

## Milton

### Summary of Organization and Services

Milton (#85) operates 2 stations with a fleet of 14 vehicles (excluding antiques and trailers) and covers a 100 square mile district inhabited by 12,320 people. Milton provides fire suppression, EMS-B, and marine services. On average, Milton responded to a total of 2,062 calls from 2019-2023. Milton's district encompasses three miles of railroad, schools, bridges, medical facilities, multiple state highways, sewer utilities, and the town's water system. Milton has about 56 total volunteer members across all categories but only 15 of those are active. In 2023, volunteers contributed approximately 28,289 hours across all types of activities (calls, training, meetings, events, etc.). Milton does not currently own property other than the 2 stations but plans to buy a house in the near future.

### Financial Evaluation

#### Assets

Milton has a combination of both current and property/equipment assets. Current assets averaged \$3,965,952 from 2019 to 2023 and were cash, CDs, investments (portfolios at M&T), interest receivable, other receivable, and accounts receivable. Property and equipment, less accumulated depreciation, averaged \$6,557,967. Total average assets were \$10,523,919. Aside from personnel, buildings, and property, the fleet is the largest asset (and liability) that any fire company has. Milton's fleet has an average age of 11 years (2014), excluding antiques, and is displayed below:

**Milton Fleet**

Year	Make/Model	Type	Name	Approx Current (2024) Replace Value	Estimated Replacement Year	Estimated Replacement Value (inflated 8% annually)
<b>CURRENT</b>						
2019	Ford F-150	Ambulance	A-85	\$350,000	2029	\$490,000
2017	Freightliner Horton	Ambulance	B-85	\$350,000	2027	\$434,000
2009	Chevrolet C4500	Ambulance	D-85	\$350,000	2025	\$378,000
2016	Chervolet Tahoe	Command (fly car, other; sedan/van/etc.)	85-8	\$65,000	2026	\$75,400
2017	Spartan Tanker/Pumper	Engine	85-2	\$1,200,000	2037	\$2,448,000
2023	Pierce Pumper	Engine	85-3	\$1,200,000	2043	\$3,024,000
2007	Spartan Pumper	Engine	85-4	\$1,200,000	2027	\$1,488,000
2013	Rescue Spartan	Rescue	Rescue 85	\$1,200,000	2033	\$2,064,000
1994	Spartan Ladder	Ladder/Tower	Ladder 85	\$2,400,000	2025	\$2,592,000
2023	Chev. Traffic Control	Utility (pick-up)/Cargo Truck	Utility 85	\$100,000	2033	\$172,000
2016	Ford Transit Van	Command (fly car, other; sedan/van/etc.)	85-10	\$65,000	2026	\$75,400
2000	Chev. Pick-up Brush	Utility (pick-up)/Cargo Truck	85-11	\$100,000	2025	\$108,000
2022	14ft. Inflatable boat	Boat - Small (soft/small) (with motor)	85 Marine 2	\$45,000	2037	\$91,800
2022	16ft. Flatbottom boat	Boat - Small (soft/small) (with motor)	85 Marine1	\$45,000	2037	\$91,800
<b>ON ORDER</b>						
2023	Ford	Ambulance	C-85	\$350,000	2033	\$602,000
<b>TOTAL CURRENT</b>				<b>\$9,020,000</b>		<b>\$14,134,400</b>

## **Liabilities**

Milton has a combination of both current and non-current liabilities. Current liabilities averaged \$871,167 from 2019 to 2023 and were accounts payable, other liabilities, and the current portions of long-term debt. Non-current liabilities include mortgage payable. Non-current liabilities, less net of issuance costs, averaged \$2,012,420. Total average liabilities were \$2,883,587.

Based on documentation received and information provided, FACETS assembled a 20-year estimated debt schedule assuming that all future needs would use financing, rather than cash (unless otherwise noted).

# Sussex County Fire Service Financial Review and Analysis

Milton - Existing and Projected Debt Schedule																	
Year	Main Station Addition \$3.4M 15-Yr	2019 Ford 150 (2029-2039)	2017 Freightliner Horton Ambulance (2027-2037)	2009 Chevrolet Ambulance (2025-2035)	2016 Chevrolet Tahoe Command (2026-2036)	2017 Spartan Engine (2037-2047)	2023 Pierce Engine (2043-2053)	2007 Spartan Engine (2027-2037)	2013 Spartan Rescue (2027-2037)	1994 Spartan Ladder (2025-2035)	2023 Chevrolet Traffic Utility (2033-2043)	2016 Ford Van Command (2026-2036)	2000 Chevrolet Utility (2025-2035)	2022 14foot Inflatable Boat (2037-2047)	2022 16foot Inflatable Boat (2037-2047)	2023 Ford Ambulance - Cash after County credit below (2033-2043)	Total
2024	\$226,667																\$226,667
2025	\$226,667			\$48,953						\$335,676			\$13,986		\$11,889	\$105,000	\$742,170
2026	\$226,667			\$48,953	\$9,765					\$335,676		\$9,765	\$13,986		\$11,889		\$656,700
2027	\$226,667		\$56,205	\$48,953	\$9,765			\$192,703	\$267,297	\$335,676		\$9,765	\$13,986		\$11,889		\$1,172,905
2028	\$226,667		\$56,205	\$48,953	\$9,765			\$192,703	\$267,297	\$335,676		\$9,765	\$13,986		\$11,889		\$1,172,905
2029	\$226,667	\$63,457	\$56,205	\$48,953	\$9,765			\$192,703	\$267,297	\$335,676		\$9,765	\$13,986		\$11,889		\$1,236,362
2030	\$226,667	\$63,457	\$56,205	\$48,953	\$9,765			\$192,703	\$267,297	\$335,676		\$9,765	\$13,986		\$11,889		\$1,236,362
2031	\$226,667	\$63,457	\$56,205	\$48,953	\$9,765			\$192,703	\$267,297	\$335,676		\$9,765	\$13,986		\$11,889		\$1,236,362
2032	\$226,667	\$63,457	\$56,205	\$48,953	\$9,765			\$192,703	\$267,297	\$335,676		\$9,765	\$13,986		\$11,889		\$1,236,362
2033	\$226,667	\$63,457	\$56,205	\$48,953	\$9,765			\$192,703	\$267,297	\$335,676	\$22,275	\$9,765	\$13,986		\$11,889		\$1,258,637
2034		\$63,457	\$56,205	\$48,953	\$9,765			\$192,703	\$267,297	\$335,676	\$22,275	\$9,765	\$13,986		\$11,889	\$77,962	\$1,108,932
2035		\$63,457	\$56,205		\$9,765			\$192,703	\$267,297		\$22,275	\$9,765				\$77,962	\$699,428
2036		\$63,457	\$56,205					\$192,703	\$267,297		\$22,275					\$77,962	\$679,899
2037		\$63,457				\$317,027					\$22,275			\$11,889		\$77,962	\$492,610
2038		\$63,457				\$317,027					\$22,275			\$11,889		\$77,962	\$492,610
2039						\$317,027					\$22,275			\$11,889		\$77,962	\$429,152
2040						\$317,027					\$22,275			\$11,889		\$77,962	\$429,152
2041						\$317,027					\$22,275			\$11,889		\$77,962	\$429,152
2042						\$317,027					\$22,275			\$11,889		\$77,962	\$429,152
2043						\$317,027	\$391,622							\$11,889		\$77,962	\$798,499
2044						\$317,027	\$391,622							\$11,889			\$720,538
TOTAL	\$2,266,667	\$634,572	\$562,050	\$489,527	\$97,646	\$2,536,218	\$783,244	\$1,927,028	\$2,672,974	\$3,356,759	\$133,649	\$97,646	\$139,865	\$95,108	\$118,885	\$884,618	\$16,885,555

Estimated replacements may be removed, moved, or modified. This will depend on competing needs and economic climate. Please keep in mind this schedule only displays the first replacement - in reality, the organization may have to contemplate a second replacement within the 20-year period for shorter life cycles.

### **Sources of Income**

Milton has received \$1,940,715 on average in revenue and other support from 2019 to 2023 and is made up of:

- Ambulance billing
- Ambulance fundraising
- Appropriation - State of Delaware
- Donations burnings
- Golf fundraiser
- General fundraising
- Investment Income
- Auxiliary contributions
- Miscellaneous incomes
- Building fund contributions
- Other grants
- Rental income
- State of Delaware Fire Insurance Tax
- Sussex County Grant
- Town of Milton

### **Operational Costs**

Milton spent \$1,453,857 on average from 2019 to 2023 in the following categories:

- Oxygen and Supplies
- Billing expense and travel
- Interest Expense
- Retention
- Building Maintenance and Supplies
- Computer expenses
- Conventions and dues
- Depreciation
- Equipment maintenance and supplies
- Fire school training and supplies
- Fire police expenses
- Fire prevention
- Fire fighting supplies
- Flowers
- Fundraising expenses
- Gasoline, oil and grease
- Demolition of 112 Chesnut
- Gibbs - Brownfield project
- Insurance
- Auxiliary expense
- Ladies night
- Legal and professional fees
- Miscellaneous
- Office Supplies
- Pension
- Personnel Equipment
- Radio repairs
- Refreshments
- Salaries
- Taxes and licenses
- Utilities

### **Employee & Volunteer Costs**

Milton currently has approximately 25 employees, which consists of 9 full-time firefighter/EMTs and 16 part-time firefighter/EMTs. There are two staff (minimum) per shift and overall, the company is staffed 24x7. On average, Milton paid \$386,786 in salaries from 2019 to 2023.



There are 56 volunteers. Volunteers do not receive a stipend or pay per call. They receive nominal benefits including (but not limited to): training, PPE, insurance, and mentorship.

### **Basis of Accounting & Fiscal Year**

Milton is on a cash basis of accounting and a calendar fiscal year.

### **Agreed Upon Procedures (AUPs) & Review Report (“Audit”)**

Milton had 1 finding in regard to 2023 AUPs: Minor variances were found in all 3 months of ambulance billings that were selected. In Milton’s 2023 audit, there were no unique notes or material modifications listed.

### **Policies and Procedures**

Of the 11 topics listed in the bid, Milton currently has 9 written policies for financial operations across two types of documents: Constitution/Bylaws and Standard Operating Procedures. The only topics that Milton is currently missing a policy for are Bank Accounts and Asset Recording/Tracking. Milton is currently drafting language for these two remaining topics and should have them completed soon.

### **Unique Circumstances**

None.

### **Financial Health, Trends and Sustainability**

In the following section, Milton’s Report Card will be displayed and discussed.

## Financial Health Report Card 2019-2023

### Milton

# FACTOR	2019	2020	2021	2022	2023	TREND	AVERAGE
1. Revenue per call	\$1,112.79	\$953.77	\$1,150.99	\$739.22	\$780.28	Unfavorable	\$947.41
2. Expenditures per call	\$661.68	\$653.05	\$642.21	\$735.72	\$791.36	Unfavorable	\$696.80
3. Employee benefits	26.77%	18.18%	24.33%	27.87%	18.89%	Favorable	23.21%
4. Cash position	5.5379	1.2635	28.0941	20.2117	18.3313	Favorable	14.69
5. Debt service	0.00%	0.00%	1.58%	5.10%	4.82%	Unfavorable	2.30%
6. Debt per capita	\$0.00	\$0.00	\$280.87	\$271.89	\$263.97	Unfavorable	\$163.35
7. Operating position	0.5946	0.6847	0.5580	0.9953	1.0142	Unfavorable	0.77
8. Revenue shortfalls*	1.2087	0.9503	2.3589	Not Available	0.2931	Unfavorable	1.20
9. Expenditure overruns*	1.4107	1.3334	3.4807	Not Available	0.5651	Favorable	1.70
10. EMS user fees	83.65%	71.00%	62.40%	39.84%	71.62%	Unfavorable	66%
11. Capital outlay	82.25%	300.64%	119.15%	22.17%	32.19%	Unfavorable	64%
12. Fund balance	-4.95%	-20.94%	-0.63%	32.14%	Not Available	Favorable	1.41%
13. Solvency	8.50%	30.73%	30.69%	30.35%	29.87%	Unfavorable	26.03%

\*Profit & Loss statements had a lot of variations when compared to financial statements; could affect factor calculations.

#### FINANCIAL HEALTH GRADE KEY (Grade is calculated using the averages)

STATUS	Description	Numeric	Est. Sustainability
GREEN	Fire company is in excellent financial health and likely to survive	100-90	16+ Years
YELLOW	Fire company is in good financial health and might survive	89-80	11-15 Years
ORANGE	Fire company is in fair financial health and might survive	79-60	4-10 Years
RED	Fire company is in poor financial health and unlikely to survive	59 or below	1-3 Years

GRADE  
**68.25**  
4-10 years

### **Milton Factors and Indicators**

Milton received a weighted grade of 68.25, which corresponds to 800 points (out of 1,300) and an Orange rating based on average actuals over the five-year period. This means that the fire company is in fair financial health and might survive 4-10 years based on revenue remaining consistent and expenditures inflating slightly each year. This grade is affected by low scores in the following higher weighted factors: Operating Position, Expenditure Overruns, and Fund Balance. The company's health grade is calculated off the five-year averages for all 13 factors whereas the trend is a comparison of 2019 to 2023. A favorable trend, therefore, does not necessarily translate to a favorable average overall. Please see a more detailed discussion on each factor below.

**Revenue per call** – Milton's revenue per call from 2019 to 2023 decreased from \$1,112.79 to \$780.28. This is an unfavorable trend, but no problem is apparent unless the expenditure trend is rising at a faster rate. Decreasing operating revenue per call over time will make it difficult for Milton to maintain service levels. Milton membership should ask itself how it can generate additional revenue.

**Expenditures per call** – From 2019 to 2023, the cost to operate Milton on a per call basis increased from \$661.68 to \$791.36. This could be the result of EMS call volume rising, inflation, and/or other factors. The rate of change (19.60%) is slower than the rate at which revenue is decreasing (-29.88%). Millsboro is net positive per call on average over the 5-year period but should monitor this rate relationship closely and consider options to reduce expenditures.

**Employee benefits** – Milton's ratio of total employee benefits to total salary and wages decreased from 26.77% to 18.89% from 2019 to 2023. This favorable trend is uncommon - benefits have increased annually nationwide. As of 2023, Milton is within the reasonable range of 16-50%. Milton could consider increasing benefits for recruitment and retention purposes, or it may decide to evaluate what (if any) cost control measures it can take in regard to benefits within the limitations of employment agreements.

**Cash position** – Milton's cash position increased from 5.5379 in 2019 to 18.3313 in 2023. This favorable trend indicates that Milton's current liabilities are decreasing relative to cash and when all cash resources are being expended, a trend like this represents a potential for surplus in the future. Milton should ask itself: Does the company have an aggressive policy for the investment of fund balances?

**Debt service** – Milton's debt service increased from 0% to 4.82% from 2019 to 2023. This unfavorable trend indicates the proportion of Milton's general operating revenue devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities) increased over the 5-year period. Debt analysts believe that debt service in excess of 15-20% of operating revenues is considered a problem. Milton

could consider taking out a new debt issue for needed capital items without being concerned about financial stability, pending the debt service factor below.

**Debt per capita** – Milton's debt per capita increased from \$0 to \$263.97 from 2019 to 2023. Typically this factor correlates to the debt service factor above, however, this was not the case for Milton. This could mean that Milton took out a new debt issue, but the principal or interest payment did not become due until 2024. It should be reiterated that a static 12,320 population is being used across all five years because that is the only data available through the County GIS and therefore affected this calculation. This debt burden is moderate, and therefore Milton might want to consider pausing new debt issues to allow for smoothing.

**Operating position** – Milton's operating position changed from 0.59 to 1.01 from 2019 to 2023. This is a really large change and is considered an unfavorable trend. It means that the company's ability to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills is diminishing. It also indicates the company is spending down fund balances from previous years to fund current operations.

**Revenue shortfalls** – Milton's revenue shortfalls changed from 1.2087 to 0.2931 from 2019 to 2023. A value of 1 is a break-even situation. Milton's unfavorable trend above 1 indicates that company procedures used to estimate revenues are not accurate and should be reviewed. It is both tempting and common to overestimate revenues as a way to make budgets balance but if actual revenues are exceeding budgeted revenues consistently from year to year, company leadership should evaluate closely and make adjustments.

**Expenditure overruns** – Milton's expenditure overruns changed from 1.4107 to 0.5651 from 2019 to 2023. A result of 1 indicates actual expenditures and budgeted expenditures are equal. Milton is demonstrating by this unfavorable trend that it has not assessed how well the estimates for anticipated expenditures for the year were prepared and how closely the budgeted versus actual expenses were monitored throughout the year. This practice should not continue.

**EMS user fees** – Milton's ambulance billing revenue when compared to the total cost of providing the service decreased slightly from 83.65% to 71.62% from 2019 to 2023. A result of 100% means that the total cost of the service is being supported by the fees/charges. Milton is therefore experiencing a slightly unfavorable trend, but overall on average, Milton's ambulance billing revenue is covering a large portion of its EMS services.. This means that collection rate should be consistently monitored and the contract with the third party biller should always be negotiated in the best interest of the company. Delinquent collections is an option to pursue along with numerous billings attempts (within statutory regulations) rather than simply writing off bad debt without evaluating collectability.

**Capital Outlay** - Milton's capital outlay decreased significantly from 2019 to 2022 from 82.25% to 32.19%. This decrease in percentage of vehicle, equipment, and building expenses financed from current operating revenues is technically an unfavorable trend, however, Milton's average is high when compared to other companies. A benchmark range to use is 11-20% and therefore Milton might want to consider reducing their capital outlay a little. Milton ought to commit the same proportion of its current revenue to fund the acquisition or replacement of its infrastructure and apparatus as well as financing these types of purchases. The company may want to ask itself: insteadWould the development of a capital reserve fund where funds could be accumulated to finance such items be a feasible alternative? This factor is related to the debt factors above. It should be noted that the 300.64% outlier in 2020 was excluded from the average that is used to calculate the points for this factor in Milton's overall grade.

**Fund balance** – Milton's fund balances have fluctuated dramatically over the 5-year period. In 2019, Milton had a fund balance of about -\$100,396 and it stayed negative from 2020-2021; it then rose to \$478,633 in 2022. Milton used cash balances from prior years to fund operating expenditures for subsequent budgets from 2019-2021. This is not a best practice. Milton corrected this in 2022. Milton's fund balances are relative unless examined as a percentage of total expenditures - they ranged from -4.95% to 32.14% from 2019-2022. The 2023 P&Ls supplied did not appear to contain all revenues and expenditures and so a calculation was not performed for this year. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 25% should be utilized for one-time expenses or be used to fund capital improvements.

**Solvency** - Milton's solvency changed from 2019 at 8.50% to 29.87% in 2023 - with an unfavorable increase overall. Milton's assets are therefore made up of roughly 30% liabilities, which is a moderate ratio and indicates good financial health. Under 50% is ideal. Over 100% indicates that liabilities exceed assets, which is not desirable. An upward trend may be cause for concern. Therefore, as of 2023, Milton is able to meet its long-term debts and other financial obligations, however, it should monitor this factor.

## **Rehoboth Beach**

### **Summary of Organization and Services**

Rehoboth Beach (#86) operates 3 stations with a fleet of 22 vehicles (excluding antiques and trailers) and covers a 31 square mile district inhabited by 18,222 people. Rehoboth Beach provides fire suppression, EMS-B, and marine services. On average, Rehoboth Beach responded to a total of 4,102 calls from 2019-2023. It should be noted that Rehoboth Beach is the only fire/EMS company that is not dispatched by the Sussex County Public Safety Department, but rather the Rehoboth Beach 9-1-1 Communications Center. Rehoboth Beach's district encompasses Indian River Bridge and inlet, Main North/South Highway, Beebe Hospital Surgery Center & Emergency Clinic, Sewer and Water Treatment Plant, electrical transfer stations, and a past US president's summer home. Rehoboth Beach has about 120 total volunteer members across all categories but only 40 of those are active. Career staffing is occasionally supplemented by 6am-6pm volunteer duty crews. In 2023, volunteers contributed approximately 29,850 hours across all types of activities (calls, training, meetings, events, etc.). Aside from the three stations, Rehoboth Beach does not own any other property.

### **Financial Evaluation**

#### **Assets**

Rehoboth Beach has current, property and equipment, and other assets. Current assets averaged \$1,680,197 from 2019 to 2023 and were cash and cash equivalents, and CDs. Property and equipment assets (land, buildings, vehicles, and equipment) less accumulated depreciation, averaged \$7,997,586. Other assets include cash restricted to purchase a new aerial apparatus, CDs, and investments (regular, restricted for equipment, and scholarship); averaging \$1,474,341 over the 5-year period. Total average assets were \$11,152,124. Aside from personnel, buildings, and property, the fleet is the largest asset (and liability) that any fire company has. Rehoboth Beach's fleet has an average age of 8 years (2017), excluding antiques, and is displayed below:

# Sussex County Fire Service Financial Review and Analysis

## Rehoboth Beach Fleet

Year	Make/Model	Type	Name	Approx Current (2024) Replace Value	Estimated Replacement Year	Estimated Replacement Value (inflated 8% annually)
<b>CURRENT</b>						
2022	Dodge	Utility (pick-up)/Cargo Truck	86-0	\$100,000	2032	\$164,000
2019	Chevrolet	Utility (pick-up)/Cargo Truck	86-00	\$100,000	2029	\$140,000
1954	Ward LaFrance	Antique	86-1	Not Applicable	Not Applicable	Not Applicable
2017	Pierce	Engine	86-3	\$1,200,000	2037	\$2,448,000
2021	Pierce	Engine	86-5	\$1,200,000	2041	\$2,832,000
2019	Pierce	Rescue	86-6	\$1,200,000	2039	\$2,640,000
1995	Simon-Duplex	Ladder/Tower	86-7	\$2,400,000	2025	\$2,592,000
2023	Chevrolet	Command (fly car, other; sedan/van/etc.)	86-8	\$65,000	2033	\$111,800
2010	Pierce	Engine	86-9	\$1,200,000	2030	\$1,776,000
1964	Pirch	Antique	86-10	Not Applicable	Not Applicable	Not Applicable
2019	Chevrolet	Command (fly car, other; sedan/van/etc.)	86-11	\$65,000	2029	\$91,000
2014	Chevrolet	Command (fly car, other; sedan/van/etc.)	86-12	\$65,000	2025	\$70,200
2017	Chevrolet	Utility (pick-up)/Cargo Truck	86-13	\$100,000	2027	\$124,000
2008	American LaFrance	Ladder/Tower	86-14	\$2,400,000	2028	\$3,168,000
2017	Chevrolet	Command (fly car, other; sedan/van/etc.)	86-15	\$65,000	2027	\$80,600
2020	Dodge	Ambulance	A-86	\$350,000	2030	\$518,000
2017	Ford	Ambulance	B-86	\$350,000	2027	\$434,000
2016	Dodge	Ambulance	C-86	\$350,000	2026	\$406,000
2019	Dodge	Ambulance	D-86	\$350,000	2029	\$490,000
2024	Dodge	Ambulance	E-86	\$350,000	2034	\$630,000
2014	Polaris	UTV/Other	Ranger 1	\$30,000	2029	\$42,000
2023	CAN-AM	UTV/Other	Ranger 2	\$30,000	2033	\$51,600
2001	Connector Boat & Trailer	Boat - Large (mid-size/hard)) (with motor)	Marine 86	\$200,000	2025	\$216,000
2023	Inflatable Boat & Trailer	Boat - Small (soft/small) (with motor)	Marine 86-2	\$45,000	2038	\$95,400
2021	Rescue Jet Ski and 2 trailers	Trailer (flatbed/enclosed/boat/other)	SKI 1	\$25,000	2036	\$49,000
2021	Rescue Jet Ski and trailer	Trailer (flatbed/enclosed/boat/other)	SKI 2	\$25,000	2036	\$49,000
2016	18' Tilt Trailer	Trailer (flatbed/enclosed/boat/other)		\$25,000	2031	\$39,000
<b>ON ORDER</b>						
2023	Replaces 1995	Ladder				
2023	Replaces 2010?	Engine				
<b>TOTAL CURRENT</b>				<b>\$12,290,000</b>		<b>\$19,257,600</b>

*Rehoboth Beach lists its boats and jet skis with their corresponding trailers. These are not valued separately from a replacement cycle standpoint nor are they projected in debt separately below.*

## Liabilities

Rehoboth Beach has a combination of both current and non-current liabilities. Current liabilities averaged \$138,161 from 2019 to 2023 and were the current portions of a long term loan and mortgage. Non-current liabilities include the long-term mortgage. Non-current liabilities, less net of issuance costs, averaged \$1,622,542. Total average liabilities were \$1,760,703.

Based on documentation received and information provided, FACETS assembled a 20-year estimated debt schedule assuming that all future needs would use financing, rather than cash (unless otherwise noted).



Sussex County Fire Service Financial Review and Analysis

Rehoboth Beach - Existing and Projected Debt Schedule												
Year	2023 Ladder and 2023 Engine On Order (est.)	2022 Dodge Utility (2032-2042)	2019 Chevrolet Utility (2029-2039)	2017 Pierce Engine (2037-2047)	2021 Pierce Engine (2041-2051)	2019 Pierce Rescue (2039-2049)	1995 Simon Duplex Ladder (2025-2035)	2023 Chevrolet Command (2033-2043)	2010 Pierce Engine (2030-2040)	2019 Chevrolet Command (2029-2039)	2014 Chevrolet Command (2025-2035)	2017 Chevrolet Utility (2027-2037)
2024	\$300,000											
2025	\$300,000						\$335,676				\$9,091	
2026	\$300,000						\$335,676				\$9,091	
2027	\$300,000						\$335,676				\$9,091	\$16,059
2028	\$300,000						\$335,676				\$9,091	\$16,059
2029	\$300,000		\$18,131				\$335,676			\$11,785	\$9,091	\$16,059
2030	\$300,000		\$18,131				\$335,676		\$230,000	\$11,785	\$9,091	\$16,059
2031	\$300,000		\$18,131				\$335,676		\$230,000	\$11,785	\$9,091	\$16,059
2032	\$300,000	\$18,131	\$18,131				\$335,676		\$230,000	\$11,785	\$9,091	\$16,059
2033	\$300,000	\$18,131	\$18,131				\$335,676	\$14,479	\$230,000	\$11,785	\$9,091	\$16,059
2034		\$18,131	\$18,131				\$335,676	\$14,479	\$230,000	\$11,785	\$9,091	\$16,059
2035		\$18,131	\$18,131					\$14,479	\$230,000	\$11,785		\$16,059
2036		\$18,131	\$18,131					\$14,479	\$230,000	\$11,785		\$16,059
2037		\$18,131	\$18,131	\$317,027				\$14,479	\$230,000	\$11,785		
2038		\$18,131	\$18,131	\$317,027				\$14,479	\$230,000	\$11,785		
2039		\$18,131		\$317,027		\$341,892		\$14,479	\$230,000			
2040		\$18,131		\$317,027		\$341,892		\$14,479				
2041		\$18,131		\$317,027	\$366,757	\$341,892		\$14,479				
2042				\$317,027	\$366,757	\$341,892		\$14,479				
2043				\$317,027	\$366,757	\$341,892						
2044				\$317,027	\$366,757	\$341,892						
<b>TOTAL</b>	<b>\$3,000,000</b>	<b>\$181,306</b>	<b>\$181,306</b>	<b>\$2,536,218</b>	<b>\$1,467,028</b>	<b>\$2,051,352</b>	<b>\$3,356,759</b>	<b>\$115,829</b>	<b>\$2,070,001</b>	<b>\$94,279</b>	<b>\$90,912</b>	<b>\$160,586</b>

# Sussex County Fire Service Financial Review and Analysis

Rehoboth Beach - Existing and Projected Debt Schedule (Continued)													
Year	2020 Dodge Ambulance (2030-2040)	2017 Ford Ambulance (2027-2037)	2016 Dodge Ambulance (2026-2036)	2019 Dodge Ambulance (2029-2039)	2024 Dodge Ambulance (2034-2044)	2014 Polaris UTV (2029-2039)	2023 CAN-AM UTV (2033-2043)	2001 Connector Boat & Trailer (2025-2035)	2023 Inflatable Boat & Trailer (2038-2048)	2021 Jet Ski & Trailer-1 (2036-2046)	2021 Jet Ski & Trailer-2 (2036-2046)	2016 18' Tilt Trailer (2031-2041)	Total
2024													\$302,024
2025								\$5,439					\$652,231
2026			\$67,083					\$5,439					\$719,316
2027		\$10,438	\$67,083					\$5,439					\$745,813
2028		\$10,438	\$67,083					\$5,439					\$745,814
2029		\$10,438	\$67,083	\$56,205		\$63,457		\$5,439					\$895,393
2030	\$410,270	\$10,438	\$67,083	\$56,205		\$63,457		\$5,439					\$1,535,665
2031	\$410,270	\$10,438	\$67,083	\$56,205		\$63,457		\$5,439				\$6,346	\$1,542,011
2032	\$410,270	\$10,438	\$67,083	\$56,205		\$63,457		\$5,439				\$6,346	\$1,560,143
2033	\$410,270	\$10,438	\$67,083	\$56,205		\$63,457	\$81,588	\$5,439				\$6,346	\$1,656,211
2034	\$410,270	\$10,438	\$67,083	\$56,205	\$52,579	\$63,457	\$81,588	\$5,439				\$6,346	\$1,408,790
2035	\$410,270	\$10,438	\$67,083	\$56,205	\$52,579	\$63,457	\$81,588					\$6,346	\$1,058,585
2036	\$410,270	\$10,438		\$56,205	\$52,579	\$63,457	\$81,588			27972.9882	12354.73646	\$6,346	\$1,031,830
2037	\$410,270			\$56,205	\$52,579	\$63,457	\$81,588			\$27,973	\$12,355	\$6,346	\$1,322,362
2038	\$410,270			\$56,205	\$52,579	\$63,457	\$81,588		\$6,682	\$27,973	\$12,355	\$6,346	\$1,329,045
2039	\$410,270				\$52,579		\$81,588		\$6,682	\$27,973	\$12,355	\$6,346	\$1,521,361
2040					\$52,579		\$81,588		\$6,682	\$27,973	\$12,355	\$6,346	\$881,091
2041					\$52,579		\$81,588		\$6,682	\$27,973	\$12,355		\$1,241,503
2042					\$52,579		\$81,588		\$6,682	\$27,973	\$12,355		\$1,223,374
2043					\$52,579				\$6,682	\$27,973	\$12,355		\$1,127,308
2044									\$6,682	\$27,973	\$12,355		\$1,074,730
<b>TOTAL</b>	<b>\$4,102,705</b>	<b>\$104,381</b>	<b>\$670,834</b>	<b>\$562,050</b>	<b>\$525,789</b>	<b>\$634,572</b>	<b>\$815,879</b>	<b>\$54,392</b>	<b>\$46,777</b>	<b>\$251,757</b>	<b>\$111,193</b>	<b>\$63,457</b>	<b>\$23,574,602</b>

## Notes

\*Green = existing debt; Red = projected debt

\*Projected is based on existing Fleet replacement schedule and any notes provided during interviews or via email

\*Fixed interest rate of 5% assumed for all existing notes (in the absence of an interest rate provided by the organization) and all future notes

\*Principal and interest payments begin in year note is established (no in the rears schedules or delayed payments considered)

\*10-year note assumed for all vehicle types regardless of useful life

Estimated replacements may be removed, moved, or modified. This will depend on competing needs and economic climate. Please keep in mind this schedule only displays the first replacement - in reality, the organization may have to contemplate a second replacement within the 20-year period for shorter life cycles.

### **Sources of Income**

Rehoboth Beach has received \$3,352,205 on average in revenue and other support from 2019 to 2023 and is made up of:

- Ambulance Service
- State of Delaware
- Sussex County
- FEMA Grant
- Fund Drive
- CARES Act Grant
- PPP Loan Forgiveness
- Contributions
- Town and city grants
- Public support - other
- Disposal of property and equipment
- Other grant
- Investment Income
- Hall rental fees

### **Operational Costs**

Rehoboth Beach spent \$2,664,496 on average from 2019 to 2023 in the following categories:

- Ambulance billing
- Bank and merchant fees
- Building supplies
- Company banquet
- Computer equipment
- Depreciation
- Dues and subscriptions
- Employee expenses
- Employer payroll taxes
- Employee wages
- Equipment rental and maintenance
- Fire police expenses
- Fire prevention and equipment
- Fund drive
- Insurance
- Interest
- Miscellaneous
- Office expenses
- Parade and convention
- Pension
- Professional service fees
- Refreshments
- Scholarships
- Supplies
- T-Shirts
- Training
- Utilities
- Vehicle fuel
- Pension
- Professional
- Radios & Repairs
- Recruitment
- Replacement Project
- Salaries
- Social Committee
- Station Supplies
- Telephone
- Training
- Utilities

## **Employee & Volunteer Costs**

Rehoboth Beach currently has approximately 23 employees, which consists of 15 full-time firefighter/EMTs and 8 part-time firefighter/EMTs. There are four staff per shift and overall, the company is staffed 24x7 on a 24/48 schedule (with a Kelly Day). On average, Rehoboth Beach paid \$893,234 in salaries from 2019 to 2023.

There are 120 volunteers, of which 40 are active responders. Volunteers do not receive a stipend or pay per call. They receive nominal benefits including (but not limited to): PPE, company apparel, training, state pension, and a gym membership.

## **Basis of Accounting & Fiscal Year**

Rehoboth Beach is on a cash basis of accounting and a calendar fiscal year.

## **Agreed Upon Procedures (AUPs) & Review Report (“Audit”)**

Rehoboth Beach had 2 findings in regard to 2023 AUPs: 1) No evidence was provided for 3 out of 10 tested payment transactions; 2) No evidence was provided for 4 out of 10 tested credit card transactions. In Rehoboth Beach’s 2023 audit, there were no unique notes or material modifications listed.

## **Policies and Procedures**

Of the 11 topics listed in the bid, Rehoboth Beach currently has written policies in place for all.

Rehoboth Beach has a written Strategic Plan (dated November 2023) that includes the following topics: Facilities, Vehicles, Staffing, and Budget/Financial.

## **Unique Circumstances**

Rehoboth Beach established the Community OutReach and Engagement (CORE) group in 2023. There are 6 members. One of their tasks is to meet with the HOAs and educate them about services provided and how they are funded.

## **Financial Health, Trends and Sustainability**

In the following section, Rehoboth Beach’s Report Card will be displayed and discussed.



## Financial Health Report Card 2019-2023

# Rehoboth Beach

# FACTOR	2019	2020	2021	2022	2023	TREND	AVERAGE
1. Revenue per call	\$812.24	\$792.82	\$662.12	\$874.51	\$941.92	Favorable	\$816.72
2. Expenditures per call	\$601.93	\$720.88	\$569.45	\$671.97	\$696.28	Unfavorable	\$652.10
3. Employee benefits	27.98%	20.09%	29.26%	28.73%	26.49%	Favorable	27%
4. Cash position	13.5529	15.8193	17.2162	4.8294	9.6019	Unfavorable	12.20
5. Debt service	4.92%	5.93%	4.13%	3.38%	5.25%	Unfavorable	4.72%
6. Debt per capita	\$104.19	\$97.19	\$90.33	\$83.11	\$70.40	Favorable	\$89.04
7. Operating position	0.7411	0.9093	0.8601	0.7684	0.7392	Favorable	0.80
8. Revenue shortfalls	1.1235	0.9799	1.0377	1.2117	1.8867	Favorable	1.25
9. Expenditure overruns	0.8694	0.8202	0.8888	0.9523	1.4160	Unfavorable	0.99
10. EMS user fees	79.18%	78.50%	88.71%	88.28%	80.97%	Favorable	83%
11. Capital outlay	25.71%	33.23%	19.21%	16.35%	9.08%	Unfavorable	21%
12. Fund balance	26.03%	6.59%	14.27%	32.00%	8.30%	Unfavorable	17.44%
13. Solvency	19.71%	18.05%	16.41%	14.24%	11.47%	Favorable	15.98%

### FINANCIAL HEALTH GRADE KEY *(Grade is calculated using the averages)*

STATUS	Description	Numeric	Est. Sustainability
GREEN	Fire company is in excellent financial health and likely to survive	100-90	16+ Years
YELLOW	Fire company is in good financial health and might survive	89-80	11-15 Years
ORANGE	Fire company is in fair financial health and might survive	79-60	4-10 Years
RED	Fire company is in poor financial health and unlikely to survive	59 or below	1-3 Years

GRADE  
**87.75**  
11-15 years

### **Rehoboth Beach Factors and Indicators**

Rehoboth Beach received a weighted grade of 87.75, which corresponds to 1,050 points (out of 1,300) and a Yellow rating based on average actuals over the five-year period. This means that the fire company is in good financial health and might survive 11-15 years based on revenue remaining consistent and expenditures inflating slightly each year. This grade is affected by low scores in the following higher weighted factors: EMS User Fees and Fund Balance. The company's health grade is calculated off the five-year averages for all 13 factors whereas the trend is a comparison of 2019 to 2023. A favorable trend, therefore, does not necessarily translate to a favorable average overall. Please see a more detailed discussion on each factor below.

**Revenue per call** – Rehoboth Beach's revenue per call from 2019 to 2023 increased from \$812.24 to \$941.92. This is a favorable trend and no problem is apparent except the expenditure trend is rising at a faster rate. Increasing operating revenue per call over time should allow Rehoboth Beach to maintain service levels without difficulty so long as costs do not rise faster. Rehoboth Beach membership should ask itself if this increase in revenues should stop at some point, how will it pay for increased costs in the future?

**Expenditures per call** – From 2019 to 2023, the cost to operate Rehoboth Beach on a per call basis increased from \$601.93 to \$696.28. This could be the result of EMS call volume rising, inflation, and/or other factors. This rate of increase (15.67%) is almost identical to the rate revenue is rising (15.97%). Rehoboth Beach should consider options to keep overall expenditures stable. Rehoboth Beach is net positive per call on average over the 5-year period, but should continue to monitor for changes.

**Employee benefits** – Rehoboth Beach's ratio of total employee benefits to total salary and wages decreased slightly from 27.98% to 26.49% from 2019 to 2023. This favorable trend is uncommon, since benefits have increased annually nationwide. As of 2023, Rehoboth Beach is within the reasonable range of 16-50%.

**Cash position** – Rehoboth Beach's cash position decreased from 13.5529 in 2019 to 9.6019 in 2023. While this is an unfavorable trend, Rehoboth Beach is still well above 1, which is a perfect match between cash and short-term liabilities. Still, this unfavorable trend indicates that Rehoboth Beach's current liabilities are increasing relative to cash and when all cash resources are being expended, a trend like this represents a potential for deficit in the future. Rehoboth Beach should ask itself if its revenue collection systems are efficient and effective. Is there an aggressive delinquent revenue collection system in place? Is the company collecting and recording all revenues received during the budget year for which they were anticipated? Are all revenues deposited in a timely manner? Does the company have large amounts of revenue due shortly after the close of the current fiscal year that should actually be attributed to the current year? Is the actual cash flow compared to the projected cash flow on a routine basis? Are major expenditures timed to occur when cash will be available to pay bills? Does the company have an aggressive policy for the investment of fund balances?

**Debt service** – Rehoboth Beach's debt service increased from 4.92% to 5.25% from 2019 to 2023. This unfavorable trend indicates the proportion of Rehoboth Beach's general operating revenue devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities) increased over the 5-year period. Debt analysts believe debt service in excess of 15-20% of operating revenues is considered a problem.

**Debt per capita** – Rehoboth Beach's debt per capita decreased from \$104.19 to \$70.40 from 2019 to 2023. This factor normally correlates with Debt Service but this is not the case for Rehoboth Beach. It could be that with an increase in principal and interest payments, the company paid down on long-term notes. It should be reiterated that a static 18,222 population is being used across all five years because that is the only data available through the County GIS and therefore affected this calculation. This debt burden is extremely low and Rehoboth could take on more debt if it does not increase payments too high.

**Operating position** – Rehoboth Beach's operating position changed from 0.7411 to 0.7392 from 2019 to 2023. This is a favorable trend. It means that the company's ability to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills is improving. It also indicates the company is not spending down fund balances from previous years to fund current operations.

**Revenue shortfalls** – Rehoboth Beach's revenue shortfalls changed from 1.1235 to 1.8867 from 2019 to 2023. A value of 1 is a break-even situation. Rehoboth Beach's favorable trend above 1 indicates that company procedures used to estimate revenues are accurate and should be reviewed. It is both tempting and common to overestimate revenues as a way to make budgets balance but if actual revenues are exceeding budgeted revenues consistently from year to year, company leadership should evaluate closely and make adjustments.

**Expenditure overruns** – Rehoboth Beach's expenditure overruns changed from 0.8694 to 1.4160 from 2019 to 2023. A result of 1 indicates actual expenditures and budgeted expenditures are equal. Rehoboth Beach is demonstrating by this unfavorable trend that it has not assessed how well the estimates for anticipated expenditures for the year were prepared and how closely the budgeted versus actual expenses were monitored throughout the year. This practice should not continue.

**EMS user fees** – Rehoboth Beach's ambulance billing revenue when compared to the total cost of providing the service increased from 79.18% to 80.97% from 2019 to 2023. A result of 100% means the total cost of the service is being supported by the fees/charges. Rehoboth Beach is experiencing an extremely favorable trend and a high percentage overall.



**Capital Outlay** - Rehoboth Beach's capital outlay decreased from 2019 to 2023 from 25.71% to 9.08%. This decrease in percentage of vehicle, equipment, and building expenses financed from current operating revenues is an unfavorable trend. A decrease in this factor typically means that needs are being deferred. Fire companies need to keep up with capital replacements or they can fall behind very quickly. A benchmark range to use is 11-20% and therefore Rehoboth Beach could consider increasing their annual outlay slightly. Rehoboth Beach ought to commit the same proportion of its current revenue to fund the acquisition or replacement of its infrastructure and apparatus as well as financing these types of purchases. The company may want to ask itself: Are decisions to defer replacement of capital items being made to avoid having to generate additional revenues? If the company is unable to fund the replacement capital items, would it be beneficial to institute a more aggressive maintenance and repair program to extend the life and utility of existing assets? Would the development of a capital reserve fund where funds could be accumulated to finance such items be a feasible alternative? This factor is related to the debt factors above.

**Fund balance** – Rehoboth Beach's fund balances have fluctuated dramatically over the 5-year period. In 2019, Rehoboth Beach had a fund balance of about \$628,993; this dipped in 2020, jumped up in 2022, and ended at \$426,856 in 2023. Rehoboth Beach is not using cash balances from prior years to fund operating expenditures for subsequent budgets. This is a best practice that Rehoboth Beach should continue to employ but also monitor for a surplus in excess. When surplus cash exists, it should be allocated as emergency operating reserve funds. Rehoboth Beach's fund balances are relative unless examined as a percentage of total expenditures - this ranged from 26.03% to 8.30% from 2019-2023. Rehoboth Beach's operating revenue is consistently equal to or above operating expenditures. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 25% should be utilized for one-time expenses or be used to fund capital improvements.

**Solvency** - Rehoboth Beach's solvency changed from 2019 at 19.71% to 11.47% in 2023 - with a small favorable decrease overall. Rehoboth Beach's assets are therefore made up of roughly 11% liabilities, which is a low ratio and indicates good financial health. Under 50% is ideal. Over 100% indicates that liabilities exceed assets, which is not desirable. Therefore, as of 2023, Rehoboth Beach is able to meet its long-term debts and other financial obligations and manage operations into the foreseeable future.

## Roxana

### Summary of Organization and Services

Roxana (#90) operates 2 stations with a fleet of 18 vehicles (excluding antiques and trailers) and covers a district inhabited by 8,617 people. Roxana provides fire suppression, EMS-B, and marine services. On average, Roxana responded to a total of 1,731 calls from 2019-2023. Roxana's district has one senior living home. Roxana has about 70 total volunteer members across all categories but only 15 of those are active. In 2023, volunteers contributed approximately 7,712 hours across all types of activities (calls, training, meetings, events, etc.). In addition to the fire station, Roxana owns the two lots on either side of the substation.

### Financial Evaluation

#### Assets

Roxana has current, non-current, and property/equipment assets. Current assets averaged \$2,148,744 from 2019 to 2023 and were cash and cash equivalents, CDs, deposits on equipment, due from Carter Fire District, prepaid insurance, due from auxiliary, and accounts receivable. Non-current assets include CDs in excess of 1 year and averaged \$429,800 over the 5-year period. Property and equipment, less accumulated depreciation, averaged \$2,878,564. Total average assets were \$5,457,108. Aside from personnel, buildings, and property, the fleet is the largest asset (and liability) that any fire company has. Roxana's fleet has an average age of 16 years (2009), excluding antiques, and is displayed below:

Roxana Fleet

Year	Make/Model	Type	Type/Name	Approx Current (2024) Replace Value	Estimated Replacement Year	Estimated Replacement Value (inflated 8% annually)
<b>CURRENT</b>						
2019	Pierce Enforcer 75' Quint	Ladder/Tower	90-3	\$2,400,000	2039	\$5,280,000
2008	Ford 350	Utility (pick-up)/Cargo Truck	TCU 90	\$100,000	2025	\$108,000
1989	Freightliner 7,000 gal tanker (1989 tractor & 1997 tank)	Tanker	90-6	\$800,000	2025	\$864,000
2017	Ram 4500 with Road Rescue Box	Ambulance	C-90	\$350,000	2027	\$434,000
2010	Pierce Arrow XT - 100' aluminum platform	Ladder/Tower	Tower 90	\$2,400,000	2030	\$3,552,000
2018	John Deere Gator	UTV/Other	Gator 90	\$30,000	2033	\$51,600
2018	Lark Bix Tex 24' Trailer (for gator)	Trailer (flatbed/enclosed/boat/other)		\$25,000	2033	\$43,000
2003	7' x 14' Cargo Mate Enclosed Trailer (Fire police special ops)	Trailer (flatbed/enclosed/boat/other)		\$25,000	2025	\$27,000
2018	Ford 250 4x4	Utility (pick-up)/Cargo Truck	90-12	\$100,000	2028	\$132,000
2002	Chevrolet 2500 Utility	Utility (pick-up)/Cargo Truck	90-10	\$100,000	2025	\$108,000
2015	Chevrolet Tahoe	Command (fly car, other; sedan/van/etc.)	90-8	\$65,000	2025	\$70,200
2007	Spartan 4 Guys Engine Tanker 1750 gpm hale 3000 gal	Engine	90-4	\$1,200,000	2027	\$1,488,000
2004	18' Sea Pro boat with 90hp johnson outboard and trailer	Boat - Small (soft/small) (with motor)	M90	\$45,000	2025	\$48,600
2013	Chevy Express Passenger Van 3500	Command (fly car, other; sedan/van/etc.)	90-13	\$65,000	2025	\$70,200
1995	Ford 350 brush	Utility (pick-up)/Cargo Truck	Brush 90	\$100,000	2025	\$108,000
2010	International with Fesco box	Ambulance	Spare	\$350,000	2025	\$378,000
2024	Demers MX-150 Ford 450	Ambulance	A-90	\$350,000	2034	\$630,000
2018	Ram 5500 Chassis with Road Rescue box	Ambulance	B-90	\$350,000	2028	\$462,000
1961	GMC 5000	Antique	90-2	Not Applicable	Not Applicable	Not Applicable
1989	Pierce Lance 1250 gpm 1000 gal	Engine	90-5	\$1,200,000	2025	\$1,296,000
1995	Pierce Saber 1250 gpm 1000 gal	Engine	90-1	\$1,200,000	2025	\$1,296,000
<b>ON ORDER</b>						
<b>TOTAL CURRENT</b>				<b>\$11,255,000</b>		<b>\$16,446,600</b>

## **Liabilities**

Roxana has only current liabilities and they averaged \$17,188 from 2019 to 2023 and were accounts payable and “other” portions of long-term debt.

Based on documentation received and information provided, FACETS assembled a 20-year estimated debt schedule assuming that all future needs would use financing, rather than cash (unless otherwise noted).

Sussex County Fire Service Financial Review and Analysis

Roxana - Existing and Projected Debt Schedule												
Year	SCBAs (est.)	Substation (est.)	2019 Pierce Enforcer Ladder (2039-2049)	2008 Ford 350 Utility (2025-2035)	1989 Freightliner Tanker (2025-2035)	2017 Ram 4500 Ambulance (2027-2037)	2010 Pierce Arrow Ladder (2030-2040)	2018 John Deere Gator (2033-2043)	2018 Lark 24' Trailer (2033-2043)	2003 14' Cargo Trailer (2025-2035)	2018 Ford 250 Utility (2028-2038)	2002 Chevrolet Utility (2025-2035)
2024												
2025				\$13,986	111891.9528					\$3,497		\$13,986
2026		\$3,000,000		\$13,986	\$111,892					\$3,497		\$13,986
2027				\$13,986	\$111,892	\$56,205				\$3,497		\$13,986
2028	\$120,000			\$13,986	\$111,892	\$56,205				\$3,497	\$17,095	\$13,986
2029				\$13,986	\$111,892	\$56,205				\$3,497	\$17,095	\$13,986
2030				\$13,986	\$111,892	\$56,205	\$460,000			\$3,497	\$17,095	\$13,986
2031				\$13,986	\$111,892	\$56,205	\$460,000			\$3,497	\$17,095	\$13,986
2032				\$13,986	\$111,892	\$56,205	\$460,000			\$3,497	\$17,095	\$13,986
2033				\$13,986	\$111,892	\$56,205	\$460,000	\$6,682	\$5,569	\$3,497	\$17,095	\$13,986
2034				\$13,986	\$111,892	\$56,205	\$460,000	\$6,682	\$5,569	\$3,497	\$17,095	\$13,986
2035						\$56,205	\$460,000	\$6,682	\$5,569		\$17,095	
2036						\$56,205	\$460,000	\$6,682	\$5,569		\$17,095	
2037							\$460,000	\$6,682	\$5,569		\$17,095	
2038							\$460,000	\$6,682	\$5,569			
2039			683784.156				\$460,000	\$6,682	\$5,569			
2040			683784.156					\$6,682	\$5,569			
2041			683784.156					\$6,682	\$5,569			
2042			683784.156					\$6,682	\$5,569			
2043			683784.156									
2044			683784.156									
<b>TOTAL</b>	<b>\$120,000</b>	<b>\$3,000,000</b>	<b>\$4,102,705</b>	<b>\$139,865</b>	<b>\$1,118,920</b>	<b>\$562,050</b>	<b>\$4,600,003</b>	<b>\$66,824</b>	<b>\$55,687</b>	<b>\$34,966</b>	<b>\$170,946</b>	<b>\$139,865</b>

Sussex County Fire Service Financial Review and Analysis

Roxana - Existing and Projected Debt Schedule (Continued)											
Year	2015 Chevy Tahoe Command (2025-2035)	2007 Spartan Engine (2027-2037)	2004 18' Sea Pro Boat (w/trailer) (2025-2035)	2013 Chevy Express Van (2025-2035)	1995 Ford 350 Utility (2025-2035)	2010 International Ambulance (2025-2035)	2024 Demers Ambulance (2034-2044)	2018 Ram Ambulance (2028-2038)	1989 Pierce Lance Engine (2025-2035)	1995 Pierce Saber Engine (2025-2035)	Total
2024											\$2,024
2025	\$9,091		\$6,294	\$9,091	\$13,986	\$48,953			\$167,838	\$167,838	\$568,478
2026	\$9,091		\$6,294	\$9,091	\$13,986	\$48,953			\$167,838	\$167,838	\$3,568,479
2027	\$9,091	\$192,703	\$6,294	\$9,091	\$13,986	\$48,953			\$167,838	\$167,838	\$817,388
2028	\$9,091	\$192,703	\$6,294	\$9,091	\$13,986	\$48,953		\$59,831	\$167,838	\$167,838	\$1,014,315
2029	\$9,091	\$192,703	\$6,294	\$9,091	\$13,986	\$48,953		\$59,831	\$167,838	\$167,838	\$894,316
2030	\$9,091	\$192,703	\$6,294	\$9,091	\$13,986	\$48,953		\$59,831	\$167,838	\$167,838	\$1,354,317
2031	\$9,091	\$192,703	\$6,294	\$9,091	\$13,986	\$48,953		\$59,831	\$167,838	\$167,838	\$1,354,318
2032	\$9,091	\$192,703	\$6,294	\$9,091	\$13,986	\$48,953		\$59,831	\$167,838	\$167,838	\$1,354,319
2033	\$9,091	\$192,703	\$6,294	\$9,091	\$13,986	\$48,953		\$59,831	\$167,838	\$167,838	\$1,366,571
2034	\$9,091	\$192,703	\$6,294	\$9,091	\$13,986	\$48,953	\$81,588	\$59,831	\$167,838	\$167,838	\$1,448,160
2035		\$192,703					\$81,588	\$59,831			\$881,708
2036		\$192,703					\$81,588	\$59,831			\$881,709
2037							\$81,588	\$59,831			\$632,802
2038							\$81,588				\$555,877
2039							\$81,588				\$1,239,662
2040							\$81,588				\$779,663
2041							\$81,588				\$779,664
2042							\$81,588				\$779,665
2043							\$81,588				\$767,415
2044											\$685,828
<b>TOTAL</b>	<b>\$90,912</b>	<b>\$1,927,028</b>	<b>\$62,939</b>	<b>\$90,912</b>	<b>\$139,865</b>	<b>\$489,527</b>	<b>\$815,879</b>	<b>\$598,311</b>	<b>\$1,678,379</b>	<b>\$1,678,379</b>	<b>\$21,726,677</b>

*Notes*

\*Green = existing debt; Red = projected debt

\*Projected is based on existing Fleet replacement schedule and any notes provided during interviews or via email

\*Fixed interest rate of 5% assumed for all existing notes (in the absence of an interest rate provided by the organization) and all future notes

\*Principal and interest payments begin in year note is established (no in the rears schedules or delayed payments considered)

\*10-year note assumed for all vehicle types regardless of useful life



Estimated replacements may be removed, moved, or modified. This will depend on competing needs and economic climate. Please keep in mind this schedule only displays the first replacement - in reality, the organization may have to contemplate a second replacement within the 20-year period for shorter life cycles.

### **Sources of Income**

Roxana has received \$1,998,323 on average in revenue and other support from 2019 to 2023 and is made up of:

- Ambulance income
- Appropriation - State of DE
- Solar credits
- Donations
- Fundraiser Income
- Rental income
- Interest Income
- Pension reimbursement
- Sussex County Grants
- Sale of equipment
- Auxiliary income
- Covid 19 Income

### **Operational Costs**

Roxana spent \$1,720,094 on average from 2019 to 2023 in the following categories:

- FIRE PROTECTION AND AMBULANCE
  - Ambulance billing
  - Ambulance supplies
  - Education - ambulance
  - Education - fire
  - Repairs and maintenance
  - Fire police expenses
  - Fire prevention
  - Fuel
  - Insurance
  - Payroll
  - Uniforms
  - Utilities
- GENERAL and ADMINISTRATIVE
  - Awards and gifts
  - Bank fees
  - Conventions/meetings/banquets
  - Depreciation
  - Donations
  - Bookkeeping expense
  - Dues and Subscriptions
  - Internet
  - Legal and accounting
  - Members expense
  - Pension
  - Postage
  - Recruitment and retention
  - Repairs and maintenance
  - Supplies
  - Taxes
  - Telephone and cell phones
  - Waste Removal
  - Auxiliary expenses
  - Computer upgrades
  - Miscellaneous expenses
  - 401K company match
- FUNDRAISING
  - Dinner expense
  - Fund drive expense
  - Ladies night
  - Raffle purchase (gun)
  - Supplies

## **Employee & Volunteer Costs**

Roxana currently has approximately 24 employees, which consists of 8 full-time firefighter/EMTs and 16 part-time firefighter/EMTs. There are 2 per 24-hour shift and 1 on a 12-hour shift (7am-7pm); overall, the company is staffed 24x7. There is a supervisor who works 40 hours per week. On average, Roxana paid \$558,606 in salaries from 2019 to 2023.

Volunteers do not receive a stipend or pay per call. They receive nominal benefits including (but not limited to): the DVFA LOSAP, annual dinner, company apparel, life insurance (\$10k), free beach tag, retention outings (gokart riding, shorebird games, annual picnic), and PPE.

## **Basis of Accounting & Fiscal Year**

Roxana is on a cash basis of accounting and a calendar fiscal year.

## **Agreed Upon Procedures (AUPs) & Review Report (“Audit”)**

Roxana had 0 findings in regard to 2023 AUPs. In Roxana’s 2023 audit, there were no unique notes or material modifications.

## **Policies and Procedures**

Of the 11 topics listed in the bid, Roxana has written policies in place for all in a Financial Management Policy document. Roxana provided a “Tax Asset Detail” software generated report to FACETS, which goes beyond traditional asset tracking and recording because it also calculates depreciation.

## **Unique Circumstances**

None.

## **Financial Health, Trends and Sustainability**

In the following section, Roxana’s Report Card will be displayed and discussed.



## Financial Health Report Card 2019-2023

### Roxana

# FACTOR	2019	2020	2021	2022	2023	TREND	AVERAGE
1. Revenue per call	\$1,101.77	\$1,148.99	\$1,024.81	\$1,245.32	\$1,231.95	Favorable	\$1,150.57
2. Expenditures per call	\$1,067.27	\$1,082.36	\$870.84	\$940.82	\$1,028.45	Favorable	\$997.95
3. Employee benefits	14.68%	17.07%	11.98%	12.26%	10.29%	Favorable	13%
4. Cash position	70.1678	127.7931	119.1104	97.8793	285.9850	Favorable	140.19
5. Debt service	0.00%	0.00%	0.00%	0.00%	0.00%	Stable	0.00%
6. Debt per capita	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Stable	\$0.00
7. Operating position	0.9687	0.9420	0.8498	0.7555	0.8348	Favorable	0.87
8. Revenue shortfalls	1.2955	1.0153	1.1061	1.2407	1.2233	Unfavorable	1.18
9. Expenditure overruns	1.0695	1.0738	0.8580	0.7391	0.8181	Favorable	0.91
10. EMS user fees	74.91%	65.28%	74.38%	83.86%	73.72%	Unfavorable	74%
11. Capital outlay	62.49%	2.20%	22.17%	1.84%	2.89%	Unfavorable	18%
12. Fund balance	3.23%	13.00%	6.85%	-8.71%	17.68%	Favorable	6.41%
13. Solvency	0.33%	0.26%	0.30%	0.51%	0.17%	Favorable	0.32%

#### FINANCIAL HEALTH GRADE KEY *(Grade is calculated using the averages)*

STATUS	Description	Numeric	Est. Sustainability
GREEN	Fire company is in excellent financial health and likely to survive	100-90	16+ Years
YELLOW	Fire company is in good financial health and might survive	89-80	11-15 Years
ORANGE	Fire company is in fair financial health and might survive	79-60	4-10 Years
RED	Fire company is in poor financial health and unlikely to survive	59 or below	1-3 Years

GRADE  
**88.5**  
11-15 years

### **Roxana Factors and Indicators**

Roxana received a weighted grade of 88.5, which corresponds to 1,150 points (out of 1,300) and a Yellow rating based on average actuals over the five-year period. This means that the fire company is in excellent financial health and is likely to survive 11-15 years based on revenue remaining consistent and expenditures inflating slightly each year. With this high overall score, Roxana received mostly good scores in each factor, but might want to watch EMS user fees and Capital outlay. The company's health grade is calculated off the five-year averages for all 13 factors whereas the trend is a comparison of 2019 to 2023. A favorable trend, therefore, does not necessarily translate to a favorable average overall. Please see a more detailed discussion on each factor below.

**Revenue per call** – Roxana's revenue per call from 2019 to 2023 increased from \$1,101.77 to \$1,231.95. This is a favorable trend; increasing operating revenue per call over time should allow Roxana to maintain service levels without difficulty. Roxana membership should ask itself if this increase in revenues should stop at some point, how will it pay for increased costs in the future?

**Expenditures per call** – From 2019 to 2023, the cost to operate Roxana on a per call basis decreased slightly from \$1,067.27 to \$1,028.45. This is uncommon. The rate of change (-3.64%) is slower than the rate at which revenue is increasing (11.82%), which is a good indicator. Roxana is net positive per call on average over the 5-year period.

**Employee benefits** – Roxana's ratio of total employee benefits to total salary and wages decreased from 14.68% to 10.29% from 2019 to 2023. This favorable trend is uncommon - benefits have increased annually nationwide. As of 2023, Roxana is below the reasonable range of 16-50%. Roxana could therefore consider increasing the level of benefits offered for recruitment and retention purposes after it evaluates all other operational demands.

**Cash position** – Roxana's cash position increased from 70.1678 in 2019 to 285.9850 in 2023. This favorable trend indicates that Roxana's current liabilities are decreasing relative to cash and when all cash resources are being expended, a trend like this represents a clear potential for surplus in the future. Roxana should ask itself: Does the company have an aggressive policy for the investment of fund balances?

**Debt service** – Roxana's debt service maintained at 0% from 2019 to 2023. This stable trend indicates the proportion of Roxana's general operating revenue devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities) has stayed the same over the 5-year period. Debt analysts believe debt service in excess of 15-20% of operating revenues is considered a problem. Therefore, Roxana could consider adding a principal and/or interest payment without being concerned about overextending itself.

**Debt per capita** – Corresponding to the debt service factor above, Roxana’s debt per capita maintained at \$0 from 2019 to 2023. It should be reiterated that a static 8,617 population is being used across all five years because that is the only data available through the County GIS and therefore affected this calculation. This debt burden is extremely low and Roxana could therefore consider taking on a reasonable amount of new debt for some of its apparatus purchases and/or capital improvements in the near future.

**Operating position** – Roxana’s operating position changed from 0.9687 to 0.8348 from 2019 to 2023. This favorable trend means that the company’s ability to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills is improving. It also indicates the company is not spending down fund balances from previous years to fund current operations.

**Revenue shortfalls** – Roxana’s revenue shortfalls changed from 1.2955 to 1.2233 from 2019 to 2023. A value of 1 is a break-even situation. Roxana’s unfavorable trend above 1 indicates that company procedures used to estimate revenues are not accurate and should be reviewed. It is both tempting and common to overestimate revenues as a way to make budgets balance but if actual revenues are exceeding budgeted revenues consistently from year to year, company leadership should evaluate closely and make adjustments.

**Expenditure overruns** – Roxana’s expenditure overruns changed from 1.0695 to 0.8181 from 2019 to 2023. A result of 1 indicates actual expenditures and budgeted expenditures are equal. Roxana is demonstrating by this favorable trend that it has assessed how well the estimates for anticipated expenditures for the year were prepared and how closely the budgeted versus actual expenses were monitored throughout the year. This practice should continue.

**EMS user fees** – Roxana’s ambulance billing revenue when compared to the total cost of providing the service remained essentially stable from 74.91% to 73.72% from 2019 to 2023. A result of 100% means that the total cost of the service is being supported by the fees/charges. Roxana is experiencing a very slight unfavorable trend. This means that the collection rate should be consistently monitored and the contract with the third party biller should always be negotiated in the best interest of the company. Delinquent collections is an option to pursue along with numerous billings attempts (within statutory regulations) rather than simply writing off bad debt without evaluating collectability.

**Capital Outlay** - Roxana’s capital outlay changed significantly from 62.49% to 2.89% from 2019 to 2023. This significant decrease in capital purchase is technically unfavorable and could mean that needs are being deferred. However, Roxana’s 2019 percentage was extremely high. Fire companies need to keep up with capital replacements or they can fall behind very quickly. A benchmark range to use is 11-20% and therefore Roxana could consider increasing its annual outlay slightly. Roxana ought to commit the same proportion of its current revenue to fund the acquisition or replacement of its infrastructure and apparatus as well as financing these types of

purchases. The company may want to ask itself: Are decisions to defer replacement of capital items being made to avoid having to generate additional revenues? If the company is unable to fund the replacement of capital items, would it be beneficial to institute a more aggressive maintenance and repair program to extend the life and utility of existing assets? Would the development of a capital reserve fund where funds could be accumulated to finance such items be a feasible alternative? This factor is related to the debt factors above.

**Fund balance** – Roxana's fund balances have fluctuated dramatically over the 5-year period. In 2019, Roxana had a fund balance of about \$55,156; this jumped in 2022 to \$574,581 and then dipped to \$391,325 in 2023. Roxana is not using cash balances from prior years to fund operating expenditures for subsequent budgets. This is a best practice that Roxana should continue to employ but also monitor for a surplus in excess. When surplus cash exists, it should be allocated as emergency operating reserve funds. Roxana's fund balances are relative unless examined as a percentage of total expenditures - this ranged from 3.23% to 17.68% from 2019-2023. Roxana's operating revenue is consistently equal to or above operating expenditures. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 25% should be utilized for one-time expenses or be used to fund capital improvements.

**Solvency** - Roxana's solvency remained essentially stable from 2019 at 0.33% to 0.17% in 2023 - with a small favorable decrease overall. Roxana's assets are therefore made up of roughly 1% liabilities, which is a low ratio and indicates good financial health. Under 50% is ideal. Over 100% indicates that liabilities exceed assets, which is not desirable. Therefore, as of 2023, Roxana is able to meet its long-term debts and other financial obligations and manage operations into the foreseeable future.

## **Seaford**

### **Summary of Organization and Services**

Seaford operates 1 station (#87) with a fleet of 15 vehicles (excluding antiques and trailers) and covers a 67 square mile district inhabited by 18,771 people. Seaford provides fire suppression, EMS-B, and marine services. On average, Seaford responded to a total of 4,467 calls from 2019-2023. It should be noted that 2019 Call Data from Sussex County Public Safety Department could contain slight differences as the use of First Watch in Seaford did not begin until 2020. Seaford's district encompasses medical facilities, schools, Route 20, and Route 13. Seaford has about 106 total volunteer members across all categories but only 23 of those are active. In 2023, volunteers contributed approximately 21,789 hours across all types of activities (calls, training, meetings, events, etc.). Seaford does not own its station but it does own three acres on Atlanta Road.

### **Financial Evaluation**

#### **Assets**

Seaford has a combination of both current and property/equipment assets. Current assets averaged \$4,288,496 from 2019 to 2023 and were cash, investments, and a note payable from East New Market VFD. Property/equipment assets include land, building and improvements, apparatus/vehicles, and equipment. Property/equipment assets, less accumulated depreciation, averaged \$4,520,426. Total average assets were \$8,808,921. Aside from personnel, buildings, and property, the fleet is the largest asset (and liability) that any fire company has. Seaford's fleet has an average age of 14 years (2011), excluding antiques, and is displayed below:

# Sussex County Fire Service Financial Review and Analysis

## Seaford Fleet

Year	Make/Model	Type	Type/Name	Approx Current (2024) Replace Value	Estimated Replacement Year	Estimated Replacement Value (inflated 8% annually)
<b>CURRENT</b>						
2016	International Horton 4300	Ambulance	A87	\$350,000	2026	\$406,000
2021	Ford Wheeled Coach 550	Ambulance	B87	\$350,000	2031	\$546,000
2017	Ford Wheeled Coach 450	Ambulance	C87	\$350,000	2027	\$434,000
2009	Ford Firematic 550	Utility (pick-up)/Cargo Truck	87-1	\$100,000	2025	\$108,000
2003	Pierce Dash	Engine	87-2	\$1,200,000	2025	\$1,296,000
2020	Pierce Enforcer	Engine	87-5	\$1,200,000	2040	\$2,736,000
2012	Pierce Velocity	Engine	87-6	\$1,200,000	2032	\$1,968,000
2015	Pierce Velocity	Rescue	87-9	\$1,200,000	2035	\$2,256,000
1996	Pierce Lance	Ladder/Tower	87-7	\$2,400,000	2025	\$2,592,000
2017	Chevrolet Tahoe PPV	Command (fly car, other; sedan/van/etc.)	87-8	\$65,000	2027	\$80,600
2007	GMC 2500HD	Command (fly car, other; sedan/van/etc.)	87-10	\$65,000	2025	\$70,200
2019	Ford Transit Van	Utility (pick-up)/Cargo Truck	87-11	\$100,000	2029	\$140,000
2016	Chevrolet Suburban	Command (fly car, other; sedan/van/etc.)	87-12	\$65,000	2026	\$75,400
2016	Kubota RTVX1120D	UTV/Other	UTV87	\$30,000	2031	\$46,800
2023	Chevrolet Tahoe PPV	Command (fly car, other; sedan/van/etc.)	8715	\$65,000	2033	\$111,800
1966	Kenner Ski Barge	Boat - Large (mid-size/hard)) (with motor)	Marine 87	\$200,000	2025	\$216,000
<b>ON ORDER</b>						
2025	Replaces 2003 Pierce Dash	Engine				
2027	Replaces 1996	Ladder				
<b>TOTAL CURRENT</b>				<b>\$8,940,000</b>		<b>\$13,082,800</b>

## Liabilities

Seaford has only current liabilities. Current liabilities were \$0 in 2019 and 2021-2023. Seaford only had one PPP loan in 2020 in the amount of \$147,402.

Based on documentation received and information provided, FACETS assembled a 20-year estimated debt schedule assuming that all future needs would use financing, rather than cash (unless otherwise noted).

Sussex County Fire Service Financial Review and Analysis

Seaford - Existing and Projected Debt Schedule									
Year	SCBAs (est.)	SCBA Air Compressor (est.)	2016 International Ambulance (2026-2036)	2021 Ford 550 Ambulance (2031-2041)	2017 Ford Ambulance (2027-2037)	2009 Ford Brush Truck (2025-2035)	2003 Pierce Dash Engine (2025-2035)	2020 Pierce Enforcer Engine (2040-2050)	2012 Pierce Velocity Engine (2032-2042)
2024									
2025						\$13,986	\$167,838		
2026			\$52,579			\$13,986	\$167,838		
2027		\$75,000	\$52,579		\$56,205	\$13,986	\$167,838		
2028			\$52,579		\$56,205	\$13,986	\$167,838		
2029			\$52,579		\$56,205	\$13,986	\$167,838		
2030			\$52,579		\$56,205	\$13,986	\$167,838		
2031			\$52,579	\$70,709	\$56,205	\$13,986	\$167,838		
2032			\$52,579	\$70,709	\$56,205	\$13,986	\$167,838		\$254,865
2033	\$88,000		\$52,579	\$70,709	\$56,205	\$13,986	\$167,838		\$254,865
2034			\$52,579	\$70,709	\$56,205	\$13,986	\$167,838		\$254,865
2035			\$52,579	\$70,709	\$56,205				\$254,865
2036				\$70,709	\$56,205				\$254,865
2037				\$70,709					\$254,865
2038				\$70,709					\$254,865
2039				\$70,709					\$254,865
2040				\$70,709				\$354,325	\$254,865
2041								\$354,325	\$254,865
2042								\$354,325	
2043								\$354,325	
2044					\$56,205			\$354,325	
<b>TOTAL</b>	<b>\$88,000</b>	<b>\$75,000</b>	<b>\$525,789</b>	<b>\$707,095</b>	<b>\$618,255</b>	<b>\$139,865</b>	<b>\$1,678,379</b>	<b>\$1,771,623</b>	<b>\$2,548,650</b>



Sussex County Fire Service Financial Review and Analysis

Seaford - Existing and Projected Debt Schedule (Continued)										
Year	2015 Pierce Veolicty Rescue (2035-2045)	1996 Pierce Lance Ladder (2025-2035)	2017 Chevrolet Tahoe PPV Command (2037-2047)	2007 GMC 2500HD Utility (2025-2035)	2019 Ford Transit Van (2029-2039)	2016 Chevrolet Suburban Command (2026-2036)	2016 Kubota RTVX1120D UTV (2031-2041)	2023 Chevrolet Tahoe Command (2033-2043)	1966 Kenner Ski Boat (2025-2035)	Total
2024										\$2,024
2025		\$335,676		\$9,091					\$27,973	\$556,589
2026		\$335,676		\$9,091		\$9,765			\$27,973	\$618,934
2027		\$335,676		\$9,091		\$9,765			\$27,973	\$750,140
2028		\$335,676		\$9,091		\$9,765			\$27,973	\$675,141
2029		\$335,676		\$9,091	\$18,131	\$9,765			\$27,973	\$693,273
2030		\$335,676		\$9,091	\$18,131	\$9,765			\$27,973	\$693,274
2031		\$335,676		\$9,091	\$18,131	\$9,765	\$6,061		\$27,973	\$770,045
2032		\$335,676		\$9,091	\$18,131	\$9,765	\$6,061		\$27,973	\$1,024,911
2033		\$335,676		\$9,091	\$18,131	\$9,765	\$6,061	\$14,479	\$27,973	\$1,127,391
2034		\$335,676		\$9,091	\$18,131	\$9,765	\$6,061	\$14,479	\$27,973	\$1,039,392
2035	\$292,162				\$18,131	\$9,765	\$6,061	\$14,479		\$776,990
2036	\$292,162				\$18,131		\$6,061	\$14,479		\$714,648
2037	\$292,162		\$10,438		\$18,131		\$6,061	\$14,479		\$668,882
2038	\$292,162		\$10,438		\$18,131		\$6,061	\$14,479		\$668,883
2039	\$292,162		\$10,438				\$6,061	\$14,479		\$650,753
2040	\$292,162		\$10,438				\$6,061	\$14,479		\$1,005,079
2041	\$292,162		\$10,438					\$14,479		\$928,310
2042	\$292,162		\$10,438					\$14,479		\$673,446
2043	\$292,162		\$10,438							\$658,968
2044	\$292,162		\$10,438							\$715,174
<b>TOTAL</b>	<b>\$2,921,623</b>	<b>\$3,356,759</b>	<b>\$83,505</b>	<b>\$90,912</b>	<b>\$181,306</b>	<b>\$97,646</b>	<b>\$60,608</b>	<b>\$144,786</b>	<b>\$279,730</b>	<b>\$15,412,245</b>

*Notes*

\*Green = existing debt; Red = projected debt

\*Projected is based on existing Fleet replacement schedule and any notes provided during interviews or via email

\*Fixed interest rate of 5% assumed for all existing notes (in the absence of an interest rate provided by the organization) and all future notes

\*Principal and interest payments begin in year note is established (no in the rears schedules or delayed payments considered)

\*10-year note assumed for all vehicle types regardless of useful life

Estimated replacements may be removed, moved, or modified. This will depend on competing needs and economic climate. Please keep in mind this schedule only displays the first replacement - in reality, the organization may have to contemplate a second replacement within the 20-year period for shorter life cycles.

### **Sources of Income**

Seaford has received \$2,239,457 on average in revenue and other support from 2019 to 2023 and is made up of:

- Sussex County
- State of DE
- City of Seaford
- Federal Grant
- Fire Insurance Tax Receipts
- Public Donations
- Special Events
- Ambulance Services
- Auxiliary
- Interest Income
- Vending Machines
- Rental Income
- Gain (Loss) on Investments
- Gain (Loss) on Sales and Disposals of Fixed Assets

### **Operational Costs**

Seaford spent \$2,005,212 on average from 2019 to 2023 in the following categories:

- Ambulance Services
- Building Expenses
- Communications
- Conventions, Meetings and Meals
- Depreciation
- Dues and Subscriptions
- Equipment
- Fire Prevention
- Fire School and Training
- Fuel and Gasoline
- Fund Drive Expenses
- Insurance
- Auxiliary
- Member Recognition
- Payroll Taxes
- Pension Plan
- Professional Fees
- Repairs and Maintenance
- Supplies
- Telephone
- Wages

### **Employee & Volunteer Costs**

Seaford currently has approximately 40 employees; 17 full-time and 23 part-time (combination of EMTs, firefighter/EMTs, and officers). There are 4 per (24/72) shift and overall, the company is staffed 24x7. On average, Seaford paid \$774,190 in salaries from 2019 to 2023.

Volunteers do not receive a stipend or pay per call. They receive nominal benefits including (but not limited to): the DVFA LOSAP, company apparel, and PPE. Fire Police receive a fuel reimbursement. The Fire Hall “manager” receives a \$75 stipend per event.

### **Basis of Accounting & Fiscal Year**

Seaford is on a modified cash basis of accounting and a July-June fiscal year.

### **Agreed Upon Procedures (AUPs) & Review Report (“Audit”)**

Seaford had 0 findings in regard to 2023 AUPs. In Seaford’s 2023 audit, there were no unique notes or material modifications listed.

### **Policies and Procedures**

Of the 11 topics listed in the bid, Seaford currently has 10 written policies in place for financial operations in a Financial Management Policy document. The only policy missing is Asset Recording and Tracking.

### **Unique Circumstances**

Seaford’s station is owned by the City and they operate a 99-year lease for \$1 per year.

### **Financial Health, Trends and Sustainability**

In the following section, Seaford’s Report Card will be displayed and discussed.

## Financial Health Report Card 2019-2023

# Seaford

# FACTOR	2019	2020	2021	2022	2023	TREND	AVERAGE
1. Revenue per call	\$874.20	\$513.56	\$416.68	\$423.60	\$483.04	Unfavorable	\$542.21
2. Expenditures per call	\$747.47	\$430.23	\$389.16	\$391.67	\$443.73	Favorable	\$480.45
3. Employee benefits	33.83%	36.61%	28.30%	21.20%	15.55%	Favorable	27%
4. Cash position	0.0000	26.7901	0.0000	0.0000	0.0000	Stable	5.36
5. Debt service	0.00%	0.00%	0.00%	0.00%	0.00%	Stable	0%
6. Debt per capita	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Stable	\$0.00
7. Operating position	0.8550	0.8377	0.9340	0.9246	0.9186	Unfavorable	0.89
8. Revenue shortfalls	1.2837	1.2464	1.2096	1.2649	1.3984	Favorable	1.28
9. Expenditure overruns	1.1900	0.8503	0.9324	1.0089	1.0585	Favorable	1.01
10. EMS user fees	75.74%	71.95%	57.76%	57.42%	55.49%	Unfavorable	64%
11. Capital outlay	28.58%	41.69%	9.90%	16.70%	5.25%	Unfavorable	20%
12. Fund balance	17.00%	19.37%	6.86%	8.15%	8.86%	Unfavorable	12.05%
13. Solvency	0.00%	1.67%	0.00%	0.00%	0.00%	Stable	0.33%

### FINANCIAL HEALTH GRADE KEY *(Grade is calculated using the averages)*

STATUS	Description	Numeric	Est. Sustainability
GREEN	Fire company is in excellent financial health and likely to survive	100-90	16+ Years
YELLOW	Fire company is in good financial health and might survive	89-80	11-15 Years
ORANGE	Fire company is in fair financial health and might survive	79-60	4-10 Years
RED	Fire company is in poor financial health and unlikely to survive	59 or below	1-3 Years

GRADE  
**77.75**  
4-10 years

### **Seaford Factors and Indicators**

Seaford received a weighted grade of 77.75, which corresponds to 1,000 points (out of 1,300) and an Orange rating based on average actuals over the five-year period. This means that the fire company is in fair financial health and might survive 4-10 years based on revenue remaining consistent and expenditures inflating slightly each year. This grade is affected by low scores in the following higher weighted factors: EMS User Fees and Expenditure Overruns. The company's health grade is calculated off the five-year averages for all 13 factors whereas the trend is a comparison of 2019 to 2023. A favorable trend, therefore, does not necessarily translate to a favorable average overall. Please see a more detailed discussion on each factor below.

**Revenue per call** – Seaford's revenue per call from 2019 to 2023 decreased from \$874.20 to \$483.04. This is an unfavorable trend, but no problem is apparent unless the expenditure trend is rising at a faster rate. Decreasing operating revenue per call over time will make it difficult for Seaford to maintain service levels. Seaford membership should ask itself what it can do to generate additional revenue.

**Expenditures per call** – From 2019 to 2023, the cost to operate Seaford on a per call basis decreased from \$747.47 to \$443.73. This is uncommon. The rate of change (-40.64%) is slightly slower than the rate at which revenue is decreasing (-44.74%). Seaford is just above net positive per call on average over the 5-year period and this, along with the rate relationship, should be closely monitored.

**Employee benefits** – Seaford's ratio of total employee benefits to total salary and wages decreased from 33.83% to 15.55% from 2019 to 2023. This favorable trend is uncommon - benefits have increased annually nationwide. As of 2023, Seaford is below the reasonable range of 16-50%. Seaford could consider increasing the level of benefits offered to employees to assist with recruitment and retention so long as it evaluates all other operational demands first.

**Cash position** – Seaford's cash position maintained at 0 in 2019 and 2021-2023. In 2020, the cash position jumped to 26.79. While this is a relatively stable trend, it is below 1, which is a perfect match between cash and short-term liabilities. Seaford's current liabilities are not changing relative to cash and when all cash resources are expended.

**Debt service** – Seaford's debt service maintained at 0% from 2019 to 2023. This stable trend indicates that the proportion of Seaford's general operating revenue devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities) did not change over the 5-year period. Debt analysts believe debt service in excess of 15-20% of operating revenues is considered a problem. Therefore, Seaford could consider adding a principal and/or interest payment without being concerned about overextending itself.

**Debt per capita** – corresponding to the debt service factor above, Seaford's debt per capita maintained at \$0 from 2019 to 2023. It should be reiterated that a static 18,771 population is being used across all five years because that is the only data available through the County GIS and therefore affected this calculation. This debt burden is extremely low and Seaford could therefore consider taking on a reasonable amount of new debt for some of its apparatus purchases and/or capital improvements in the near future.

**Operating position** – Seaford's operating position changed from 0.8550 to 0.9186 from 2019 to 2023. While this trend is considered an unfavorable trend, the average grade is still below 1, which means revenues exceeded expenditures. It means the company's ability to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills is still good. It also indicates the company is not spending down fund balances from previous years to fund current operations. Seaford should monitor this as they are getting closer to 1 (break-even).

**Revenue shortfalls** – Seaford's revenue shortfalls changed from 1.2837 to 1.3984 from 2019 to 2023. A value of 1 is a break-even situation. While Seaford's trend is favorable, it is still well above 1, which indicates that company procedures used to estimate revenues are not always accurate and should be reviewed regularly. It is both tempting and common to overestimate revenues as a way to make budgets balance, but if actual revenues are exceeding budgeted revenues consistently from year to year, then company leadership should evaluate closely and make adjustments.

**Expenditure overruns** – Seaford's expenditure overruns changed from 1.1900 to 1.0585 from 2019 to 2023. A result of 1 indicates actual expenditures and budgeted expenditures are equal. While Seaford moved in the correct direction over the 5 year period and this is therefore a favorable trend, the company should keep in mind it is still above 1, which means actual expenditures exceeded budgeted. Seaford is demonstrating by this trend that it has not fully assessed how well the estimates for anticipated expenditures for the year were prepared and how closely the budgeted versus actual expenses were monitored throughout the year. This practice should not continue.

**EMS user fees** – Seaford's ambulance billing revenue when compared to the total cost of providing the service decreased from 75.74% to 55.49% from 2019 to 2023. A result of 100% means that the total cost of the service is being supported by the fees/charges. Seaford is experiencing an unfavorable trend. This means that collection rate should be consistently monitored and the contract with the third party biller should always be negotiated in the best interest of the company. Delinquent collections is an option to pursue along with numerous billings attempts (within statutory regulations) rather than simply writing off bad debt without evaluating collectability.

**Capital Outlay** - Seaford's capital outlay decreased from 2019 to 2023 from 28.58% to 5.25%. This decrease in percentage of vehicle, equipment, and building expenses

financed from current operating revenues is an unfavorable trend. A decrease in this factor typically means needs diminished or needs are being deferred. Fire companies need to keep up with capital replacements or they can fall behind very quickly. A benchmark range to use is 11-20% and therefore Seaford can consider increasing their annual outlay slightly. Seaford ought to commit the same proportion of its current revenue to fund the acquisition or replacement of its infrastructure and apparatus as well as financing these types of purchases. The company may want to ask itself: Are decisions to defer replacement of capital items being made simply to avoid having to generate additional revenues? If the company is unable to fund the replacement of capital items, would it be beneficial to institute a more aggressive maintenance and repair program to extend the life and utility of existing assets? Would the development of a capital reserve fund where funds could be accumulated to finance such items be a feasible alternative? This factor is related to the debt factors above.

**Fund balance** – Seaford's fund balances have fluctuated slightly over the 5-year period. In 2019, Seaford had a fund balance of about \$303,518; this dipped in 2021 to \$133,394 and then rose to \$211,515 in 2023. Seaford is not using cash balances from prior years to fund operating expenditures for subsequent budgets. This is a best practice that Seaford should continue to employ but also monitor for a surplus. When surplus cash exists, it should be allocated as emergency operating reserve funds. Seaford's fund balances are relative unless examined as a percentage of total expenditures - this ranged from 17% to 8.86% from 2019-2023. Seaford's operating revenue is consistently equal to or above operating expenditures. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 25% should be utilized for one-time expenses or be used to fund capital improvements. Seaford has an optimal fund balance.

**Solvency** - Seaford's solvency remained stable at 0%. Seaford's assets are therefore made up of 0% liabilities, which is an extremely low ratio and indicates good financial health. Under 50% is ideal. Therefore, as of 2023, Seaford is able to meet its long-term debts and other financial obligations and manage operations into the foreseeable future.



## **Selbyville**

### **Summary of Organization and Services**

Selbyville operates 1 station (#88) with a fleet of 15 vehicles (excluding antiques and trailers) and covers a district inhabited by 3,292 people. Selbyville provides fire suppression and EMS-B services. On average, Selbyville responded to a total of 780 calls from 2019-2023. In 2023, Selbyville's responses were 18.55% out of district. Selbyville's district encompasses 19 square miles and contains a chicken plant, grain elevator, propane company, and an active railroad line. Selbyville has about 75 total volunteer members across all categories but only 37 of those are active. In 2023, volunteers contributed approximately 2,613 hours across all types of activities (calls, training, meetings, events, etc.). In addition to the fire station, Selbyville owns the home behind the station as well as 2.5 acres on Route 54. The home behind the station is for potential future expansion and the land on Route 54 was purchased with the idea of constructing a substation.

### **Financial Evaluation**

#### **Assets**

Selbyville has a combination of both current and non-current (property/equipment) assets. Current assets averaged \$1,247,561 from 2019 to 2023 and were cash and cash equivalents and investments. Non-current assets include land, land improvements, building, equipment, and furniture and fixtures. Non-current assets, less accumulated depreciation, averaged \$3,790,259. Total average assets were \$5,037,820. Aside from personnel, buildings, and property, the fleet is the largest asset (and liability) that any fire company has. Selbyville's fleet has an average age of 14 years (2013), excluding antiques, and is displayed below:

# Sussex County Fire Service Financial Review and Analysis

## Selbyville Fleet

Year	Make/Model	Type	Type/Name	Approx Current (2024) Replace Value	Estimated Replacement Year	Estimated Replacement Value (inflated 8% annually)
<b>CURRENT</b>						
2005	Spartan/Salisbury 2000 GPM 800/30A	Engine	88-1	\$1,200,000	2025	\$1,296,000
1937	Buffalo Pumper	Antique	88-2	Not Applicable	Not Applicable	Not Applicable
2019	E-One Rescue/Pumper 1500GPM 800/30A	Engine	88-4	\$1,200,000	2039	\$2,640,000
2022	Ford XLT 350 XLT Super Duty Traffic Control	Utility (pick-up)/Cargo Truck	88-5	\$100,000	2032	\$164,000
1985	GMC 1 Ton Brush Truck	Utility (pick-up)/Cargo Truck	88-6	\$100,000	2025	\$108,000
1998	Spartan/Salisbury 20ft Heavy Rescue	Rescue	R-88	\$1,200,000	2025	\$1,296,000
2013	Rosenbauer 115' Aerial Tower 2000 GPM	Ladder/Tower	88-8	\$2,400,000	2033	\$4,128,000
2000	Volvo/Autocar/4Guys 4000 Gal Tanker	Tanker	88-9	\$800,000	2025	\$864,000
2010	Ford Excursion EMS Command	Command (fly car, other; sedan/van/etc.)	88-10	\$65,000	2025	\$70,200
2023	Ford XLT 350 LR Transit 15 Passenger Van	Command (fly car, other; sedan/van/etc.)	88-11	\$65,000	2033	\$111,800
2007	Ford 350 XLT Super Duty Utility Vehicle	Utility (pick-up)/Cargo Truck	88-12	\$100,000	2025	\$108,000
2006	Pace 24' Dive Trailer	Trailer (flatbed/enclosed/boat/other)	88-14	\$25,000	2025	\$27,000
2023	Chevy Tahoe Command	Command (fly car, other; sedan/van/etc.)	88-15	\$65,000	2033	\$111,800
2006	14' Zodiac/ 25HP Mercury / Trailer	Boat - Small (soft/small) (with motor)	88-M	\$45,000	2025	\$48,600
2017	Kabuto 4x4 brush/medic unit	UTV/Other	88-0	\$30,000	2032	\$49,200
2019	Forestry Trailer	Trailer (flatbed/enclosed/boat/other)	88-0	\$25,000	2034	\$45,000
2019	Freightliner/PL Custom	Ambulance	B-88	\$350,000	2029	\$490,000
2022	Ford 550 4x4 Road Rescue	Ambulance	C-88	\$350,000	2032	\$574,000
<b>ON ORDER</b>						
<b>TOTAL CURRENT</b>				<b>\$8,120,000</b>		<b>\$12,131,600</b>

## Liabilities

Selbyville has a combination of current and non-current liabilities. Current liabilities averaged \$68,181 from 2019 to 2023 and were payroll liabilities and the current portions of long-term debt. Non-current assets, less net of issuance costs, averaged \$178,949. Total average liabilities were \$247,130.

Based on documentation received and information provided, FACETS assembled a 20-year estimated debt schedule assuming that all future needs would use financing, rather than cash (unless otherwise noted).

Sussex County Fire Service Financial Review and Analysis

Selbyville - Existing and Projected Debt Schedule											
Year	Truck Loan (State Revolving)	Parking Lot - Cash	House behind Station - \$100k (est.) - Paid off in 2024	2005 Spartan Engine (2025-2035)	2019 E-One Engine (2039-2049)	2022 Ford Utility (2032-2042)	1985 GMC Utility (2025-2035)	1998 Spartan Rescue (2025-2035)	2013 Rosenbauer Ladder (2033-2043)	2000 Volvo Tanker (2025-2035)	2010 Ford Excursion Command (2025-2035)
2024	\$90,544		\$100,000								
2025		\$200,000		\$167,838			\$13,986	\$167,838		\$111,892	\$9,091
2026				\$167,838			\$13,986	\$167,838		\$111,892	\$9,091
2027				\$167,838			\$13,986	\$167,838		\$111,892	\$9,091
2028				\$167,838			\$13,986	\$167,838		\$111,892	\$9,091
2029				\$167,838			\$13,986	\$167,838		\$111,892	\$9,091
2030				\$167,838			\$13,986	\$167,838		\$111,892	\$9,091
2031				\$167,838			\$13,986	\$167,838		\$111,892	\$9,091
2032				\$167,838		\$21,239	\$13,986	\$167,838		\$111,892	\$9,091
2033				\$167,838		\$21,239	\$13,986	\$167,838	\$534,595	\$111,892	\$9,091
2034				\$167,838		\$21,239	\$13,986	\$167,838	\$534,595	\$111,892	\$9,091
2035						\$21,239			\$534,595		
2036						\$21,239			\$534,595		
2037						\$21,239			\$534,595		
2038						\$21,239			\$534,595		
2039					\$341,892	\$21,239			\$534,595		
2040					\$341,892	\$21,239			\$534,595		
2041					\$341,892	\$21,239			\$534,595		
2042					\$341,892				\$534,595		
2043					\$341,892						
2044					\$341,892						
<b>TOTAL</b>	<b>\$90,544</b>	<b>\$200,000</b>	<b>\$100,000</b>	<b>\$1,678,379</b>	<b>\$2,051,352</b>	<b>\$212,388</b>	<b>\$139,865</b>	<b>\$1,678,379</b>	<b>\$5,345,949</b>	<b>\$1,118,920</b>	<b>\$90,912</b>

Sussex County Fire Service Financial Review and Analysis

Selbyville - Existing and Projected Debt Schedule (Continued)										
Year	2023 Ford 350 Command (2033-2043)	2007 Ford 350 Utility (2025-2035)	2006 Pace 24' Dive Trailer (2025-2035)	2023 Chevy Tahoe Command (2033-2043)	2006 14' Zodiac Boat w/ Trailer (2025-2035)	2017 Kabuto 4x4 brush/medic UTV (2032-2042)	2019 Forestry Trailer (2034-2044)	2019 Freightliner Ambulance (2029-2039)	2022 Ford 550 Ambulance (2032-2042)	Total
2024										\$192,568
2025		\$13,986	\$3,497		\$6,294					\$696,448
2026		\$13,986	\$3,497		\$6,294					\$496,449
2027		\$13,986	\$3,497		\$6,294					\$496,450
2028		\$13,986	\$3,497		\$6,294					\$496,451
2029		\$13,986	\$3,497		\$6,294			\$63,457		\$559,909
2030		\$13,986	\$3,497		\$6,294			\$63,457		\$559,910
2031		\$13,986	\$3,497		\$6,294			\$63,457		\$559,911
2032		\$13,986	\$3,497		\$6,294	\$6,372		\$63,457	\$74,336	\$661,858
2033	\$14,479	\$13,986	\$3,497	\$14,479	\$6,294	\$6,372		\$63,457	\$74,336	\$1,225,411
2034	\$14,479	\$13,986	\$3,497	\$14,479	\$6,294	\$6,372	\$5,828	\$63,457	\$74,336	\$1,231,240
2035	\$14,479			\$14,479		\$6,372	\$5,828	\$63,457	\$74,336	\$736,818
2036	\$14,479			\$14,479		\$6,372	\$5,828	\$63,457	\$74,336	\$736,819
2037	\$14,479			\$14,479		\$6,372	\$5,828	\$63,457	\$74,336	\$736,820
2038	\$14,479			\$14,479		\$6,372	\$5,828	\$63,457	\$74,336	\$736,821
2039	\$14,479			\$14,479		\$6,372	\$5,828		\$74,336	\$1,015,257
2040	\$14,479			\$14,479		\$6,372	\$5,828		\$74,336	\$1,015,258
2041	\$14,479			\$14,479		\$6,372	\$5,828		\$74,336	\$1,015,259
2042	\$14,479			\$14,479			\$5,828			\$913,314
2043							\$5,828			\$349,763
2044										\$343,936
<b>TOTAL</b>	<b>\$144,786</b>	<b>\$139,865</b>	<b>\$34,966</b>	<b>\$144,786</b>	<b>\$62,939</b>	<b>\$63,716</b>	<b>\$58,277</b>	<b>\$634,572</b>	<b>\$743,356</b>	<b>\$14,776,667</b>

*Notes*

\*Green = existing debt; Red = projected debt

\*Projected is based on existing Fleet replacement schedule and any notes provided during interviews or via email

\*Fixed interest rate of 5% assumed for all existing notes (in the absence of an interest rate provided by the organization) and all future notes

\*Principal and interest payments begin in year note is established (no in the rears schedules or delayed payments considered)

\*10-year note assumed for all vehicle types regardless of useful life

Estimated replacements may be removed, moved, or modified. This will depend on competing needs and economic climate. Please keep in mind this schedule only displays the first replacement - in reality, the organization may have to contemplate a second replacement within the 20-year period for shorter life cycles.

### **Sources of Income**

Selbyville has received \$1,422,230 on average in revenue and other support from 2019 to 2023 and is made up of:

- Donations
- Government support
- State of Delaware
- Sussex County
- Town of Selbyville
- Employee Retention Credit
- USDA Grant
- Ambulance- Third party billings
- Fundraising
- Gifts in Kind
- Hall Rental
- Investment Return
- Disposal of Property and Equipment
- PPP Forgiveness
- Insurance Proceeds

### **Operational Costs**

Selbyville spent \$1,114,256 on average from 2019 to 2023 in the following categories:

- Auxiliary expenses
- Casual Labor
- Depreciation
- Dues and Subscriptions
- Fuel
- Fund Drive expenses
- Hall rental expense
- Installation of Officers
- Insurance
- Interest Expense
- Miscellaneous
- Payroll Administration
- Pension
- Physicals
- Postage and delivery
- Professional fees
- Recruitment and retention/County dinner
- Repairs and maintenance
- Scholarships
- Service awards and plaques
- Supplies
- Taxes and Licenses
- Taxes - payroll
- Telephone and interest
- Third-party billing
- Training
- Travel
- Uniforms
- Utilities
- Volunteer Appreciation
- Wages

### **Employee & Volunteer Costs**

Selbyville currently has approximately 27 employees, which consists of 9 full-time (EMTs, EMS drivers and an EMS Supervisor) plus 18 part-time (EMTs and EMS

drivers). There are 2 per shift (24/72) and one Supervisor Monday-Friday 9am-5pm. The company is therefore staffed 24x7. On average, Selbyville paid \$358,955 in salaries from 2019 to 2023.

Volunteers do not receive a stipend or pay per call. They receive nominal benefits including (but not limited to): the DVFA LOSAP, company apparel, and PPE. The Treasurer and Secretary receive annual stipends (between \$2,000 and \$5,000). The Chief gets his cellphone cost covered by the company. Fire Police receive \$5 per alarm.

### **Basis of Accounting & Fiscal Year**

Selbyville is on a modified cash basis of accounting and a calendar fiscal year (January-December).

### **Agreed Upon Procedures (AUPs) & Review Report (“Audit”)**

Selbyville had 1 finding in regard to AUPs: Insufficient evidence was provided by management to support the approved gross pay amount for the payroll testing on 3 of 5 tested employees. In Selbyville’s 2023 audit, there were no material modifications listed and the only unique note was in regard to the basis of accounting not being in accordance with GAAP.

### **Policies and Procedures**

Of the 11 topics listed in the bid, Selbyville has written policies in place for all.

### **Unique Circumstances**

None.

### **Financial Health, Trends and Sustainability**

In the following section, Selbyville’s Report Card will be displayed and discussed.

## Financial Health Report Card 2019-2023

# Selbyville

# FACTOR	2019	2020	2021	2022	2023	TREND	AVERAGE
1. Revenue per call	\$1,696.70	\$1,635.86	\$1,941.74	\$1,707.86	\$2,069.76	Favorable	\$1,810.38
2. Expenditures per call	\$1,270.82	\$1,430.16	\$1,501.73	\$1,438.10	\$1,477.04	Unfavorable	\$1,423.57
3. Employee benefits	27.64%	28.10%	20.36%	24.67%	26.14%	Favorable	25%
4. Cash position	8.2789	9.7758	19.2924	55.7469	66.9304	Favorable	32.00
5. Debt service	13.79%	11.14%	7.27%	3.99%	1.27%	Favorable	7%
6. Debt per capita	\$76.77	\$59.75	\$42.38	\$35.02	\$57.88	Favorable	\$54.36
7. Operating position	0.7490	0.8743	0.7734	0.8421	0.7136	Favorable	0.79
8. Revenue shortfalls	0.9115	1.0230	0.9527	1.2910	1.3004	Favorable	1.10
9. Expenditure overruns	0.9530	0.8430	0.9561	0.9332	1.0652	Unfavorable	0.95
10. EMS user fees	37.68%	22.69%	13.39%	22.56%	23.05%	Unfavorable	24%
11. Capital outlay	111.72%	37.43%	41.71%	15.32%	41.69%	Unfavorable	34%
12. Fund balance	-4.44%	24.24%	0.63%	18.71%	18.76%	Favorable	11.58%
13. Solvency	8.16%	6.43%	3.97%	2.73%	3.76%	Favorable	5.01%

### FINANCIAL HEALTH GRADE KEY *(Grade is calculated using the averages)*

STATUS	Description	Numeric	Est. Sustainability
GREEN	Fire company is in excellent financial health and likely to survive	100-90	16+ Years
YELLOW	Fire company is in good financial health and might survive	89-80	11-15 Years
ORANGE	Fire company is in fair financial health and might survive	79-60	4-10 Years
RED	Fire company is in poor financial health and unlikely to survive	59 or below	1-3 Years

GRADE  
**79.75**  
4-10 years



### **Selbyville Factors and Indicators**

Selbyville received a weighted grade of 79.75, which corresponds to 975 points (out of 1,300) and an Orange rating based on average actuals over the five-year period. This means that the fire company is in fair financial health and might survive 4-10 years based on revenue remaining consistent and expenditures inflating slightly each year. This grade is affected by unfavorable scores in the following higher weighted factors: EMS User Fees. The company's health grade is calculated off the five-year averages for all 13 factors whereas the trend is a comparison of 2019 to 2023. A favorable trend, therefore, does not necessarily translate to a favorable average overall. Please see a more detailed discussion on each factor below.

**Revenue per call** – Selbyville's revenue per call from 2019 to 2023 increased from \$1,696.70 to \$2,069.76. This is a favorable trend - no problem is apparent unless the expenditure trend is rising at a faster rate. Increasing operating revenue per call over time should allow Selbyville to maintain service levels without difficulty. Selbyville membership should ask itself if this increase in revenues should stop at some point, how will it pay for increased costs in the future?

**Expenditures per call** – From 2019 to 2023, the cost to operate Selbyville on a per call basis increased from \$1,270.82 to \$1,477.04. The rate of change (16.23%) is slower than the rate at which revenue is increasing (21.99%), which is a good indicator. Selbyville is solidly net positive per call on average over the 5-year period but should consistently monitor.

**Employee benefits** – Selbyville's ratio of total employee benefits to total salary and wages decreased from 27.64% to 26.14% from 2019 to 2023. This favorable trend is uncommon - benefits have increased annually nationwide. As of 2023, Selbyville is within the reasonable range of 16-50%.

**Cash position** – Selbyville's cash position increased from 8.2789 in 2019 to 66.9304 in 2023. Selbyville is consistently well above 1, which is a perfect match between cash and short-term liabilities. This favorable trend indicates that Selbyville's current liabilities are decreasing relative to cash and when all cash resources are expended on needs, Selbyville has a surplus. Selbyville should ask itself: does the company have an aggressive enough policy for the investment of fund balances?

**Debt service** – Selbyville's debt service decreased from 13.79% to 1.27% from 2019 to 2023. This favorable trend indicates the proportion of Selbyville's general operating revenue devoted to paying off outstanding debt (loans, bonds, vendor leases, and lease rental payments to authorities) decreased over the 5-year period. Debt analysts believe debt service in excess of 15-20% of operating revenues is considered a problem. Every effort should be made to sustain this level while meeting the capital requirements.

**Debt per capita** – Corresponding to the debt service factor above, Selbyville's debt per capita decreased from \$76.77 to \$57.88 from 2019 to 2023. It should be reiterated that

a static 3,292 population is being used across all five years because that is the only data available through the County GIS and therefore affected this calculation. This debt burden is extremely low and Selbyville could therefore consider taking on a reasonable amount of new debt for some of its apparatus purchases and/or capital improvements in the near future.

**Operating position** – Selbyville’s operating position changed from 0.7490 to 0.7136 from 2019 to 2023. This is a favorable trend and means the company has been able to balance its budget annually, maintain reserves to cover emergency situations, and have sufficient cash available for timely payment of bills. It also indicates the company is not spending down fund balances from previous years to fund current operations.

**Revenue shortfalls** – Selbyville’s revenue shortfalls changed from 0.9115 to 1.3004 from 2019 to 2023. A value of 1 is a break-even situation, value less than 1 means actual revenue was less than budgeted, value greater than 1 means actual revenue was more than budgeted. Selbyville’s favorable trend indicates that the company has received more revenue than it budgeted. While this is positive, it is both tempting and common to overestimate revenues as a way to make budgets balance; if actual revenues are exceeding budgeted revenues consistently from year to year, then company leadership should evaluate closely and make adjustments.

**Expenditure overruns** – Selbyville’s expenditure overruns changed from 0.9530 to 1.0652 from 2019 to 2023. A result of 1 indicates actual expenditures and budgeted expenditures are equal, greater than 1 means actuals exceeded budgeted amounts, and less than 1 actuals were less than budgeted. Selbyville moved in the correct direction over the 5 year period. This is a favorable trend and Selbyville is demonstrating that it has assessed how well the estimates for anticipated expenditures for the year were prepared, and how closely the budgeted versus actual expenses were monitored throughout the year. This practice should continue.

**EMS user fees** – Selbyville’s ambulance billing revenue when compared to the total cost of providing the service decreased from 37.68% to 23.05% from 2019 to 2023. A result of 100% means that the total cost of the service is being supported by the fees/charges. Selbyville is experiencing an unfavorable trend. This means that collection rate should be consistently monitored and the contract with the third party biller should always be negotiated in the best interest of the company. Delinquent collections is an option to pursue along with numerous billings attempts (within statutory regulations) rather than simply writing off bad debt without evaluating collectability.

**Capital Outlay** - Selbyville’s capital outlay decreased significantly from 2019 to 2023 from 111.72% to 41.69%. This decrease in percentage of vehicle, equipment, and building expenses funded from current operating revenues is technically an unfavorable trend because it typically means needs are being deferred. However, in Selbyville’s case, their overall percentage is high across the board when compared to the benchmark range (11-20%) and therefore Selbyville might want to consider decreasing their annual outlay slightly if possible, without detrimentally affecting their capital plan

timeline. Fire companies ought to commit the same proportion of its current revenue to fund the acquisition or replacement of its infrastructure and apparatus as it does financing these types of purchases. This factor is related to the debt factors above. Selbyville may want to ask itself: is the company taking too much from cash to fund capital and could some of it be shifted to debt? It should be noted that the 111.72% outlier in 2019 was excluded from the average that is used to calculate the points for this factor in Selbyville's overall grade.

**Fund balance** – Selbyville's fund balances have fluctuated dramatically over the 5-year period. In 2019, Selbyville had a fund balance of about -\$76,853; this jumped in 2020 to \$288,596, dipped again in 2021, and then rose to \$294,401 in 2023. As of 2023, Selbyville is not using cash balances from prior years to fund operating expenditures for subsequent budgets. This is a best practice that Selbyville should continue to employ but also monitor for a surplus in excess. When surplus cash exists, it should be allocated as emergency operating reserve funds. Selbyville's fund balances are relative unless examined as a percentage of total expenditures - this ranged from -4.44% to 18.76% from 2019-2023. Selbyville's operating revenue was below expenditures at the beginning of the period but by the end has risen above. Financial analysts advocate maintaining an unreserved fund balance equivalent to at least 5% of the general operating budget. Surpluses in excess of 25% should be utilized for one-time expenses or be used to fund capital improvements.

**Solvency** - Selbyville's solvency changed from 2019 at 8.16% to 3.76% in 2023. Selbyville's assets are therefore made up of roughly 4% liabilities, which is an extremely low ratio and indicates good financial health. Under 50% is ideal. Over 100% indicates that liabilities exceed assets, which is not desirable. An upward trend may be cause for concern. Therefore, as of 2023, Selbyville is able to meet its long-term debts and other financial obligations and manage operations into the foreseeable future with no concerns.

## Summary

The 23 Sussex fire companies' financial health scores are as follows: 9 Yellow, 13 Orange, and 1 Red; the average of these 23 scores is 76.65 (Orange), as reflected in the summary chart below.

Fire Company/EMS Agency	County	Financial Health Color	Financial Health Grade	Sustainability (Est. # of Yrs)
American Legion Georgetown EMS, Station No. 93	Sussex	ORANGE	63.75	4-10 Years
Bethany Beach Fire Company, Station No. 70	Sussex	ORANGE	77.75	4-10 Years
Blades Volunteer Fire Company, Station No. 71	Sussex	YELLOW	80.25	11-15 Years
Bridgeville Volunteer Fire Company, Station 72	Sussex	ORANGE	71.50	4-10 Years
Carlisle Fire Company, Station No. 42 (Mutual Aid)	Sussex/Kent	YELLOW	83.25	11-15 Years
Dagsboro Fire Company, Station No. 73	Sussex	RED	53.75	1-3 Years
Delmar Volunteer Fire Company, Station No. 74	Sussex	YELLOW	86.50	11-15 Years
Ellendale Volunteer Fire Company, Station No. 75	Sussex	ORANGE	71.25	4-10 Years
Frankford Volunteer Fire Company, Station No. 76	Sussex	ORANGE	74.00	4-10 Years
Georgetown Volunteer Fire Company, Station No. 77	Sussex	YELLOW	81.00	11-15 Years
Greenwood Fire Company, No.1, Station No. 78	Sussex	ORANGE	74.50	4-10 Years
Gumboro Fire Company, Station No. 79	Sussex	ORANGE	78.25	4-10 Years
Indian River Volunteer Fire Company, Station No. 80	Sussex	YELLOW	84.00	11-15 Years
Laurel Fire Department, Station No. 81	Sussex	ORANGE	76.50	4-10 Years
Lewes Fire Department, Station No. 82	Sussex	YELLOW	83.00	11-15 Years
Memorial Volunteer Fire Company, Station No. 89	Sussex	ORANGE	63.25	4-10 Years
Mid-Sussex Rescue Squad, Station No. 91	Sussex	N/A	N/A	N/A
Millsboro Volunteer Fire Company, Station No. 83	Sussex	ORANGE	78.25	4-10 Years
Millville Volunteer Fire Company, Station No. 84	Sussex	YELLOW	80.25	11-15 Years
Milton Volunteer Fire Company, Station No. 85	Sussex	ORANGE	68.25	4-10 Years
Rehoboth Beach Volunteer Fire Company, Station No. 86	Sussex	YELLOW	87.75	11-15 Years
Roxana Volunteer Fire Company, Station No. 90	Sussex	YELLOW	88.50	11-15 Years
Seaford Volunteer Fire Department, Station No. 87	Sussex	ORANGE	77.75	4-10 Years
Selbyville Volunteer Fire Company, Station No. 88	Sussex	ORANGE	79.75	4-10 Years

### Financial Health Grade Key

Status	Description	Numeric	Est. Yrs. Sustain
GREEN	Fire Co./Dept. is in excellent financial health and is likely to survive	100-90	16+ years
YELLOW	Fire Co./Dept. is in good financial health and might survive	80-89	11-15 years
ORANGE	Fire Co./Dept. is in fair financial health and might survive	60-79	4-10 years
RED	Fire Co./Dept. is in poor financial health and is unlikely to survive	59 and below	1-3 years

#. Factor Name	Weight
1. Revenue per call	3.00%
2. Expenditures per call	3.00%
3. Employee benefits	5.00%
4. Cash position	15.00%
5. Debt service	5.00%
6. Debt per capita	5.00%
7. Operating position	10.00%
8. Revenue shortfalls	7.00%
9. Expenditure overruns	7.00%
10. EMS user fees	10.00%
11. Capital outlay	5.00%
12. Fund balance	10.00%
13. Solvency	15.00%
	100.00%

It is important to reiterate that these financial health grades are not a reflection of the independent fire companies' longstanding and continued dedication to providing lifesaving services in their communities. To the contrary, FACETS' meetings with every fire company reinforced the fact that these largely volunteer-managed organizations are doing their absolute best to stretch their limited financial and human resources to meet the burgeoning fire-EMS demands of a County where the resident population has grown significantly (approximately 34% according to the U.S. Census Bureau) over the past decade.

(<https://www.census.gov/quickfacts/fact/table/sussexcountydelaware/PST045224>)

Sussex County Fire Service Financial Review and Analysis

## 2019-2023 Sussex County Averages

# FACTORS FIRE/EMS COMPANY	1. Revenue per call	2. Expenditures per call	3. Employee benefits	4. Cash position	5. Debt service	6. Debt per capita	7. Operating position	8. Revenue shortfalls	9. Expenditure overruns	10. EMS user fees	11. Capital outlay	12. Fund balance	13. Solvency
American Legion	\$414.15	\$397.19	25%	5.5399	2%	\$8.53	0.9636	Not Available	Not Available	56%	6%	5%	24%
Bethany Beach	\$1,754.24	\$1,382.92	10%	59.2153	4%	\$222.21	0.8667	1.393900163	1.0996	29%	11%	26%	12%
Blades	\$859.22	\$737.29	12%	20.0713	10.5%	\$263.28	0.8786	1.1549	0.9712	39%	15%	15%	34%
Bridgeville	\$1,057.96	\$1,122.80	14%	1.5261	0%	0	0.5354	1.0201	0.9584	32%	36%	7%	5%
Carlisle	\$473.31	\$286.95	6%	62.0686	2%	\$10.70	0.7488	1.8968	1.1072	111%	5%	29%	2%
Dagsboro	\$1,941.38	\$1,677.99	21%	8.1624	25%	\$538.11	0.8665	Not Available	1.0981	33%	14%	4%	37%
Delmar	\$970.92	\$816.23	17%	17.5761	4%	\$62.23	0.8643	1.3093	0.7821	69%	23%	23%	10%
Ellendale	\$825.14	\$679.87	10%	5.1473	8%	\$57.72	0.9652	Not Available	4.6294	48%	15%	23%	12%
Frankford	\$1,758.37	\$1,230.55	20%	3.4061	8%	\$123.61	0.7135	1.2973	1.2047	29%	8%	20%	7%
Georgetown	\$1,660.28	\$1,032.26	Not Applicable	460.9202	0%	0	0.6254	1.4189	0.7527	Not Applicable	63%	60%	0%
Greenwood	\$1,583.64	\$1,312.80	9%	16.3545	8%	\$54.60	0.8419	Not Available	Not Available	38%	18%	28%	9%
Gumboro	\$2,328.75	\$1,989.52	13%	14.4778	7%	\$718.31	0.8691	1.2799	1.0407	23%	20%	17%	47%
Indian River	\$2,967.07	\$1,891.73	Not Applicable	20.0135	14%	\$48.11	0.6451	1.2170	0.9701	Not Applicable	17%	44%	12%
Laurel	\$646.24	\$590.00	24%	4.1766	16%	\$82.73	0.9129	1.1181	0.9550	68%	19%	32%	35%
Lewes	\$650.30	\$541.74	22%	12.1072	4%	\$63.71	0.8377	1.3777	0.9992	74%	23%	21%	18%
Memorial	\$3,381.54	\$2,248.26	13%	10.5920	14%	\$75.24	0.6663	1.7603	1.0747	14%	23%	41%	10%
MidSussex	\$430.76	\$399.53	Not Available	7.3742	2%	\$24.51	0.9302	Not Available	Not Available	67%	7%	8%	36%
Millsboro	\$683.55	\$528.82	23%	34.3068	7%	\$15.32	0.7755	1.4500	1.0378	79%	28%	28%	4%
Millville	\$997.73	\$725.04	12%	24.6561	0%	0	0.7305	1.3921	0.9541	31%	14%	59%	2%
Milton	\$947.41	\$696.80	23%	14.6877	2%	\$163.35	0.7693	1.2027	1.6975	66%	64%	1%	26%
Rehoboth Beach	\$816.72	\$652.10	27%	12.2040	5%	\$89.04	0.8036	1.2479	0.9893	83%	21%	17%	16%
Roxana	\$1,150.57	\$997.95	13%	140.1871	0%	0	0.8702	1.1762	0.9117	74%	18%	6%	0%
Seaford	\$542.21	\$480.45	27%	5.3580	0%	0	0.8940	1.2806	1.0080	64%	20%	12%	0%
Selbyville	\$1,810.38	\$1,423.57	25%	32.0049	7%	\$54.36	0.7905	1.0957	0.9501	24%	34%	12%	5%
COUNTY AVERAGE	\$1,277.16	\$993.43	17%	41.3389	0.0622	\$111.49	0.8069	1.3205	1.1996	52%	22%	23%	15%



## **Sustainability of Volunteerism**

Twenty years ago, the International Association of Fire Chiefs (IAFC) Volunteer and Combination Officers Section (VCOS) released, “A Call For Action: The Blue Ribbon Report—Preserving and Improving the Future of the Volunteer Fire Service.” (IAFC, March 2004) This report described a national picture that is very similar to what Delaware has experienced over the past twenty years, as volunteerism has declined and the number of full-/part-time career firefighters has increased to handle escalating service demand and meet growing communities’ expectations for timely response to emergencies of all types.

Sussex County is an exemplar of this continuing national trend, with most Sussex County fire companies now employing full- and/or part-time firefighters and EMS personnel to handle daily service demand.

## **Opportunities and Threats**

From the meetings FACETS conducted with 23 out of 24 Sussex fire companies, and the subsequent in-depth financial analyses presented in this report, it appears the existing model of funding fire and BLS service across Sussex County is largely unsustainable to meet current/future demands on the County’s overall fire-EMS system.



## Funding Scenarios in Other Jurisdictions

Viewed in the aggregate, Sussex County's independent non-profit fire companies deploy fire-EMS response resources that are roughly equivalent to other U.S. localities with similarly-sized populations. Given the increasingly urban character of Sussex's built environment, along with the tourist influx in coastal communities during the summer months, this seems to be a reasonable comparison.

	Population	Area	Density	Total** Career Staffing	Fire-EMS Stations	Total Operating Budget	Operating \$\$/Capita
Montgomery County, MD*	1,058,000	507	2,154	1,177	37	\$ 292,436,391	\$ 276.40
Nashville-Davidson County, TN	687,788	476	1,449	1,561	39	\$ 206,856,100	\$ 300.76
New Castle County, DE*	578,592	426	1,339	742	21	\$ 64,568,113	\$ 111.60
Howard County, MD*	336,001	254	1,145	640	14	\$ 163,325,188	\$ 486.09
<b>Sussex County, DE*</b>	<b>263,509</b>	<b>936</b>	<b>282</b>	<b>516</b>	<b>24</b>	<b>\$ 45,241,285</b>	<b>\$ 171.69</b>
* Career/volunteer system							
**Full- & Part-Time							

The preceding chart is provided for comparison purposes only, and is not intended as a suggestion to adopt a different organizational structure for delivering fire and EMS across the County.

Fire companies are not stand-alone governmental entities with their own taxing authority and ability to set fees. A fire district tax is typically collected to fund a fire company and is collected within each district. The municipality or the county typically collects the tax and charges the fire company a very small percentage for the collection, which can be netted out of the proceeds. The remaining money is then used for fire protection in the area it was collected. The governing body, which can be the municipality or the county, is required to approve each fire company's tax rate, usually expressed as "cents per hundred." For example, if a fire district tax is \$0.10 / \$100.00, this means that for each \$100 of property value, the property owner pays 10 cents per year.

Therefore, property with a tax value of \$300,000, would cost \$300 per year in fire tax. This tax can either appear separately or can be lumped in with the municipality's mill rate calculation. Many fire companies and municipalities around the country have elected to institute this tax. Advocates for this type of tax say it is a more clear-cut and fair method of fire company funding.

With the nationwide volunteer crisis, greater call volumes, rising expenses, and dwindling donations/funding, it may be an option many fire companies across the county will ultimately be forced to consider. Many fire companies in Delaware's neighboring state, Pennsylvania, have fire district taxes. For reference, at least 15 municipalities in Dauphin County, PA have a fire tax. It is a concept that is not only used in Pennsylvania, but also in other states around the country.

# Observations and Recommendations

## Observations

Independent non-profit fire companies, rescue squads, and EMS companies across the State of Delaware have a long and proud history of dedicated service to their communities. Over the years, the presence and operation of volunteer-based fire and emergency medical services (EMS) organizations has relieved Delaware's local governments from the need to raise and expend funding for the *full* cost of providing these basic public services.

The fire and emergency medical services in the United States, including the fire-EMS service in Delaware, is facing fundamental challenges to recruitment of new members and retention of existing members. This is especially salient in the volunteer fire and emergency medical services. Many volunteer fire-EMS departments nationwide are struggling to maintain a sufficient number of trained and capable members to provide the level of service expected by their residents, businesses, and visitors.

The demand for all-hazards fire and emergency services from Sussex County (Sussex) companies, especially the demand for EMS Basic Life Support (BLS), has increased beyond the capacity of purely volunteer staffing. Consequently, the vast majority of ambulance transports in Sussex County are now provided by full-time or part-time fire/EMS personnel employed by the County's 24 independent fire/EMS companies.

Two of these companies—Georgetown and Indian River—remain fully volunteer-staffed and neither organization provides primary response to EMS incidents or provides ambulance transportation.

In March of 2025, Lewes Fire Department leadership wrote to the Sussex County Council. The letter described the increasing demands on the fire and emergency medical services in Lewes and stated that, without significantly increased funding assistance, the department would be forced to "initiate the process of dissolving our EMS service".

The current fire and BLS system in Sussex County is becoming increasingly difficult to sustain. A system that worked very well for decades has been overtaken by a number of factors including population growth, higher demands for emergency services, urban development, increased costs, societal shifts in volunteerism, and financial pressure on families.

Fire-EMS stations in Sussex County are not located according to any comprehensive plan, they were located organically as fire companies formed over many decades.

The primary sources of revenue for fire/EMS companies in Sussex County are the State of Delaware, Sussex County, and payment for emergency medical services (with the exception of the two fire companies that do not provide BLS ambulance service). Fund raising, long a source of significant funding for fire companies, has – with many Sussex fire companies – dropped significantly.

The financial condition of Sussex fire companies varies widely, with some companies living hand to mouth and others with significant cash reserves.

While we were not conducting an audit, we did not find examples of inappropriate or excessive spending. The rules for spending money in each fire company do generally have controls in place as required by Sussex County to implement a separation of duties and responsibilities that discourage fraud with a few exceptions. The rules for purchasing vehicles, supplies, and equipment do not generally provide for multiple bids that may reduce costs.

The people who volunteer to manage Sussex County's fire/EMS companies are aging and many are concerned that there is little interest in the next generations to assume their roles. The culture of each fire/EMS company differed - it was observed that those with welcoming environments tended to not have a problem (or have fewer concerns) with retention.

The services provided by each fire/EMS company and the apparatus and facilities operated by each company are essentially at the sole discretion of the fire/EMS company itself. There is no central control of these resources to decide what capabilities are in the best interest of the emergency service delivery system as a whole.

Each fire company is compelled to secure and pay for support services such as audits, legal advice, human resources advice, and other services needed to operate their organizations.

In the near term, the enhancements suggested below will extend the life of the current fire and emergency medical services system in Sussex County but a longer-term solution that transitions to a fully career staffed and managed system that supplements (and possibly replaces) the current system is inevitable.

## Recommendations

The current fire and BLS model in Sussex County is becoming less sustainable. A system that worked very well for decades is being challenged by a number of factors including population growth, higher demands for emergency services, urban development, increased costs, societal shifts in volunteerism, and financial pressure on families.

The current fire and BLS system in Sussex County is essentially a “patchwork quilt” of 24 non-profit independent corporations that are almost entirely dependent on the State of Delaware and Sussex County for the funds needed to operate.

Sussex County should consider a more coordinated and integrated approach to providing fire and EMS countywide, moving toward an eventual transition to a sustainable service model that is essentially staffed by career firefighters and emergency medical providers, supported by the fire companies, and supplemented by volunteer firefighters and emergency medical workers. This model has been the landing place for a number of similarly situated counties in Maryland and Virginia.

The first step in this process is to provide Sussex County’s fire companies with the financial resources needed to continue operations in the near term. To facilitate movement to a more coordinated system, financial support should be accompanied by financial and operational requirements that move the County and the fire companies toward a planned future.

### Develop a Strategic Plan for the Future of the Fire and BLS Service in Sussex County

The County and the leadership of its independent fire/EMS companies should work together on a planning process that envisions and details a strategic plan to bring the fire and BLS system into the future. This comprehensive plan should contain provisions for system design, system capacity, system capabilities, the ownership of system resources, funding requirements, and a timetable for change.

This plan can explore and make recommendations for all or some of the following:

- The role of Sussex County EMS. Options include the eventual assumption of ambulance transportation services in the County by the ALS system.
- The number and type of emergency resources needed to adequately serve the current and future needs of the county and its residents and visitors. This should be informed by a comprehensive deployment analysis to determine which existing fire stations should continue to be operated, where additional fire stations may be needed, and which emergency response units should continue to be provided and/or staffed. The plan should support the number and location of fire stations, engines, and ambulances that are needed for operations as well

as specialized response units such as heavy rescues, ladders, boats, and other specialty units that it needs on a system-wide basis.

- The ownership of existing and future fire and BLS resources such as ambulances, fire apparatus, equipment, and facilities.

#### Provide or Facilitate Support Services

The County might consider facilitating or providing shared services to fire companies that may save costs, increase revenues, or increase efficiency.

The County should consider offering support to fire companies that may include the following:

- A centralized ambulance and emergency medical service billing provider. The purchasing power of the 24 companies combined into one agreement may yield reduced costs and additional revenue.
- Group agreements for consultation with professional support services such as accounting and human resources, and other services that are needed by every company.
- Group agreements or contracts for support services such as vehicle maintenance, equipment maintenance, and facility maintenance.
- The availability of County-owned reserve engine and ambulance apparatus that can be used as needed by fire companies for short-term replacement of company vehicles that are out of service for maintenance or repair. The County could assess a daily fee for the use of these vehicles. The availability of these shared reserve resources can relieve the need for each company to be self-sufficient in terms of vehicles.
- Seek a change to law or regulation that allows fire companies to merge without negative consequences to the amount of funding received from the State of Delaware. Currently, some funds are divided equally among the county's fire companies and two or more companies that merge or consolidate would likely see a net loss in revenue from this source.
- A group agreement to make a fire service grant writer available for consultation with fire companies. There are a number of grants and alternative funding sources available to the fire service including the Assistance to Firefighters (AFG) program.

## Implement the Service Fee Authorized by House Bill 127

In the near term, the County should implement the service fee authorized by Delaware General Assembly (2023-2024) House Bill 127 (<https://legis.delaware.gov/BillDetail/130231>). The revenue generated by this fee should be distributed to fire/EMS companies based on the location of the property where the fee is assessed. This new revenue source should not supplant or replace the current sources of revenue from the State of Delaware or Sussex County.

In areas where the local fire company is not the primary provider of BLS ambulance service, the revenue generated should be split 50-50 between the fire company and the EMS provider. This revenue should be accompanied with additional controls to support the strategic plan recommended above.

The provision of these additional funds to fire/EMS companies should be made in support of the strategic plan suggested above. These funds and existing financial resources should provide movement toward the shared future envisioned in the plan.

The amount of this fee should be reflective of the cost of providing emergency response services to county residents, businesses, and visitors. We heard concerns from at least one fire/EMS company that the imposition of this fee may have an impact on the ability of fire companies to generate revenue through voluntary donations or other existing service fee agreements.

To support the system-wide goals that will be detailed in the strategic plan, these funds should be accompanied with controls on their use and the use of existing funding resources. These controls may include:

- More rigorous standardized annual financial reporting by fire companies more fully described later in this report. The timely submission of these reports will provide a full characterization of the community investment in these services.
- A requirement that fire companies comply with County standards on the use of these funds. The County may require the submission of an annual or periodic budget request detailing each company's planned use of the funds for review and approval by the County.
- A requirement for approval of major capital expenses, regardless of funding source, by the County. This will assure that major expenses such as fire station improvement projects and apparatus purchases comport with and support the strategic plan.
- A requirement that future equipment purchases support a standardized approach. For example, fire companies in Sussex County currently utilize more than one brand/type of Self-Contained Breathing Apparatus (SCBA). These

units are not fully compatible. Future SCBA purchases should move toward a standardized brand/type.

#### Contemplate Actions in the Event of a Fire/EMS Company Failure or Elective Withdrawal from Service Provision

Contemplate the response of the County and the County's fire/EMS service to the insolvency or bankruptcy of a fire/EMS provider or the decision by a provider to eliminate service. Possible responses include assumption of all or part of the services provided by the failed entity by the County, assumption of these duties by surrounding fire/EMS entities, or other methods.

The American Legion Georgetown EMS company is at peril of no longer being able to provide service. In fact, the leadership of the organization stated that the company would be open to having another service provider stand in their place.

The Lewes Fire Department has notified the County of the possibility of the Department's dissolution of its EMS services, possibly including ambulance and BLS services.

#### Accounting Systems and Practices

We make a number of suggestions on specific accounting procedures and audit procedures in Appendix A.

These suggestions, if adopted in full or in part, will improve the transparency and standardization of fire company fiscal practices and records.

The County should consider publishing a standard or template for fire company financial reporting. The County should consider making this standard a contractual requirement in agreements between the County and fire companies. A phase-in and training period may be desirable.

The County should continue to require annual financial reviews and the Agreed Upon Procedures (AUPs) testing performed by third party independent accountants.

#### Grants

A number of fire companies have a successful history of applying for and executing grants for fire equipment, vehicles, and other items. We detail possible grant funding resources in Appendix B.

Earlier in this report, we suggested grant writing services as a possible shared service that may be provided or enabled by the County to support fire companies.



## Revenue Enhancements, Cost Avoidance, Cost Savings

Fire companies may enhance revenue generation from non-governmental sources as well as institute programs or practices to avoid costs or reduce costs. Suggestions for some possibilities include:

- Post more budget/fiscal information on the company's website (charts, graphical displays) to remind the community of the organization's services and corresponding needs.
- Hold open-houses with activities, fire demonstrations, raffles, informational sessions, etc. to maintain visibility in the community and garner donations.
- Newsletters can be a way to get information out to the public. Fire companies could publish their own newsletter and/or submit information to their municipality's or county's respective newsletter for inclusion. This is a way to get the word out about what fire companies do and the resources they need without incurring their own mailing costs.
- Pursue negotiating a set of criteria with the ambulance billing vendor that requires 5 notifications after the original bill if the account is still delinquent, for example. Payment plans should also be pursued. Due to the prohibitive nature of Medicare and Medicaid reimbursement structures and how that significantly increases bad debt, fire companies should ensure that their ambulance billing vendor is being as aggressive as possible for at least 365 days to collect payments on any given account before it writes it off as uncollectible. It is also suggested that fire companies require that ambulance billing vendors present a bad debt list for approval to be written off.
- Reconsider investment strategies to create a higher yield. While CDs typically pay higher interest than savings accounts, they have been struggling to keep pace with money market accounts. Sweep accounts are something that many banks offer their bigger clients; they are used frequently by governmental entities that consistently maintain million-dollar balances. Sweep accounts are bank accounts that automatically transfer amounts that exceed/fall short of a certain level into a higher interest earning investment option at the close of each business day. Commonly, these are money market funds and the intention is to minimize idle cash drag. Oftentimes, there are fees associated with sweep accounts that may detract from the benefit, however, with powerful negotiation skills, strong relationships and the 501c3 status, fire companies may be able to get most of these fees waived with its bank(s).
- Pursue initiating or expanding a live-in volunteer/student program.
- Evaluate activity/event hall operations (if the fire company has one) to ensure they are breaking even or making a profit.
- Pursue sweep accounts with bank(s) and/or other interest generating activities with its bank accounts/financial institutions.

- Pursue additional contributions from the city or town government that the fire company is located in and ensure that fire company leadership maintains relationships with its government budget and executive staff.

# Appendices

## Appendix A - Accounting Systems and Practices

Sussex County fire companies may want to consider the suggestions below:

- Utilize the “Budget” function in the accounting software (if available). This entails entering in the budget by line item on a monthly basis after reviewing historical actuals coupled with known seasonal patterns and outliers. This will give fire companies a better real-time projection of over/under spending in any given line so that it can make adjustments mid-stream as-needed before the end of the year. The budget function can also provide early “red flags” or warning signs for revenue streams that might not be meeting expectations.
- Consider establishing a budget transfer policy requirement for any potential overspending within the company/department. This would require a budget transfer from another line or contingency/reserve funds in order to spend beyond a budget in any given line. Certain states across the country statutorily require this and it is designed to help control spending and encourage transparency and feedback/input.
- Create a multi-year operating budget to assist with forecasting further out, similar to how this is done for capital improvements.
- Reconcile bank accounts and credit card statements monthly.
- Continuously evaluate financial operations to ensure separation of duties, checks and balances, and other internal controls.
- Send the fire company’s financial officer to periodic financial accounting software and other fiscal training (either online or in-person).
- Amounts should not be entered in headers (for actuals and budgeted figures).
- Budget at the line item level; avoid entering budgets by sections. For example, do not budget \$30,000 in “Utilities - Other” when there are more detailed line items above such as “Sewer”, “Electric”, “Water”, and “Cable”. Review prior year invoices and create a budget figure for each line.
- Review “Other” line items for duplication.
- Be consistent in naming and numbering accounts.
- Consider a numbering system for deposits and transfers for easy look-up.

- Be consistent about writing a detailed description for every transaction, especially check payments. While invoice and account numbers are helpful, the description of service/product purchased is going to be more useful when evaluating general ledgers. Being able to quickly understand what each transaction is for, will make financial analysis and future year budgeting less cumbersome.
- Classify revenues and expenditures correctly. The majority of audit adjustments in municipal/non-profit organizations tend to be related to misclassifications.
- Consider depositing the insurance refunds to the lines where the expenditure occurred to net the line down (for auto, property, etc.) if permissible/allowed by the fire company's accounting firm. If not permissible, consider whether the fire company wants to create an insurance revenue budget line. It is not a guaranteed revenue source and often does not fully reimburse an expense because of deductibles. If creating a line, fire companies should examine prior year claims and determine an average volume for the budget. Eliminating an insurance revenue line is also an option to reduce the artificial inflation of revenues.
- Strongly consider a minimum annual budget for line item creation. Depending upon the company's total budget, this could be anywhere from \$5,000 or higher. A line item does not have to be created for every type of income, project, product, service, or requirement. This creates a lengthy chart of accounts that is difficult to manage. Evaluate your chart of accounts from a top-down approach and consider line consolidation to simplify your budget and make accounting efficient.
- Create a transition plan for fiscal staff with a training manual so that historical knowledge is not lost when someone vacates the position.
- Release the annual budget for public review early (i.e. before the year begins) via posting on the website (and social media) plus any other traditional mechanisms. Public visibility will help residents understand how much services cost and the funding sources, which may encourage them to donate.
- Create a rate and benefits chart/template for all current positions for ease of budgeting and costing out projects/scenarios.
- Create and maintain an exhaustive 10-year Capital Improvement Plan (CIP) for property, buildings, fleet, equipment, etc.
- Create and maintain an exhaustive debt schedule for all types of capital items.
- Request that the accountant format the Statement of Functional Expenses with separate columns for fire and EMS, where possible. This uniform format will assist the fire companies and counties in clearly identifying what each type of service is costing and will allow for a more refined formula in the financial monitoring system going forward.

- Require that the accountant provide digital (OCR) financial statements for ease of access and searching.
- When netting expenses against revenues, reflect this as a negative figure in the budget. If it is positive, it is inaccurately being reflected as additional income.
- Discuss the company's financial policies with the accountant during the Agreed Upon Procedure (AUP) review and determine if all the topics listed in this study are covered. If not, draft language to add into the existing policies where appropriate.

## Appendix B - Grant Funding

Fire companies in Sussex County are eligible for grants from various Federal, State, and private grant programs. The application process for a grant can vary from a simple straightforward process to more complicated processes.

The United States Fire Administration published a grant guide entitled “Funding Alternatives for Emergency Medical and Fire Services” in October of 2023. The guide contains information on effective grant writing and information on a large number of available grant programs.

Potential fire service grants are summarized below:

*Longwood Foundation Grant Opportunity:* So long as a volunteer fire company has not applied to the Longwood Foundation in the last two years, it is eligible to apply as a 501(c)(3) located in and/or benefiting the residents, environment, or culture of the State of Delaware. Information sessions are offered twice per year ahead of each application deadline (Jan/Feb for the March 1 deadline & June/July for the September 1 deadline). Typically, it takes two months from the submission deadline to hear of a grant decision. The progress report is due 15 months after the decision and the outcome review is due 18-20 months afterward. Applications should show the greatest potential for impact on philanthropic leadership (the foundation’s mission) and address the following four values: 1) Empower individuals 2) Be responsible and accountable 3) Act with integrity and work hard 4) Take the long-term view (or stick to a job through thick and thin).

*Assistance to Firefighter Grant Opportunity:* There is typically over \$300 million available to award and over 2,000 awards are given. The required match and maximum award amounts are jurisdiction population based. Delaware volunteer fire companies would fall between a 5% and 10% match requirement. Delaware volunteer fire companies should be utilizing this funding opportunity for any eligible items or services. Joining forces to submit a regional AFG application with multiple fire companies involved in a MOU would make an application even more competitive than a singular application.

*Fire Prevention and Safety (FP&S) Grant:* For operational funding needs, another DHS FEMA grant program that could assist Delaware volunteer fire companies is the Fire Prevention and Safety (FP&S) grant. The grant program ranges from one to two years in length and only requires a 5% match. Many of the companies’ fire prevention programs are not robust and have not been level funded or supplied additional funding over the years. Enhanced fire prevention activities could not only assist Delaware fire companies in reducing its fire call volume but also increase its presence in the community; this visibility could produce additional donations.

*Staffing for Adequate Fire & Emergency Response (SAFER) Grant:* The DHS FEMA Staffing for Adequate Fire & Emergency Response (SAFER) grant is a three-year grant option that may be used for staffing costs or volunteer recruitment and retention.

*Firehouse Subs Foundation Grant:* Another grant opportunity that many Delaware fire companies would be eligible to apply for is the Firehouse Subs Foundation first responders grant program. This program is for fire, EMS, public safety, law enforcement, non-profits and schools. Previously, there was a mile-radius requirement for eligibility but that has since been removed. This is a quarterly rolling grant (typically due February/May/August/November) and there is no match requirement. Grants for \$15,000 to \$25,000 is a guideline for submission. Applications exceeding \$50,000 will not be accepted. Firehouse Subs Foundation makes awards within six weeks of the close of the grant deadline. To be competitive, Delaware fire companies' applications should be for lifesaving equipment, prevention education, scholarships and continued education. The most common applications lately have been for PPE, AEDs, all terrain vehicles, boats, thermal imaging cameras, and extrication tools. The foundation requests that recipients wait a minimum of 2 years before reapplying. A maximum of 600 grant applications are accepted on a quarterly basis.

*Firefighters Charitable Foundation Grant:* This grant provides assistance to those in need. Grants are given to assist local fire/disaster victims, fire prevention education, volunteer fire department equipment purchase and community safety programs. Grants are available for the following programs: AEDs, community smoke detector programs, fire department equipment and juvenile firesetter programs.

*Liberty Mutual Foundation Grant Program:* A Boston, Massachusetts, public charity that funds health and human services and/or civic and community services. Eligible activities include general operating, special project or capital expenses. Organizations cannot be a previous recipient of a grant from this foundation within the last 12 months. The grant cycle is rolling. Grants are typically awarded on a monthly basis and within 6 to 8 weeks of submission.

*FM Global Fire Prevention Grant:* FM Global provides financial support to organizations working to combat fire. Through the Fire Prevention Grant Program, fire departments and fire brigades as well as national, state, regional, local and community organizations can apply for funding to support a wide array of fire prevention, preparedness and control efforts. The average grant award is \$2,500. Eligible activities include pre-incident planning for commercial, industrial and institutional facilities; fire and arson prevention and investigations programs; and fire prevention education and training programs. Grant applications are typically reviewed 4 times per year, and decisions are usually made within 3 to 4 months of the deadline. Previous recipients must wait 3 years to reapply.

*Gary Sinise Foundation Grant:* This foundation serves its nation by honoring its defenders, veterans, first responders, their families and those in need. They do this by creating and supporting programs that entertain, educate, inspire, strengthen and build the communities they reside in. The First Responders program funding is specifically for emergency relief, training and essential equipment to ensure first responders can perform their job optimally. Grant requests are limited to equipment, training and building costs. Volunteer, low and underfunded departments are prioritized.



*Helen Close Charitable Foundation Grant:* This foundation's giving is primarily for scholarships, a ranch experience for inner-city children, police/public safety and animal interests. Eligible activities include disasters, fire prevention and control, and equipment.

*Jeremiah Lucey Foundation Grant:* The Leary Firefighters Foundation administers this program, which is named in honor of actor Denis Leary's cousin who perished in a catastrophic fire in Worcester, Massachusetts, provides financial support for the training and equipment needs of uniformed firefighters. Grants vary from \$5,000 to \$25,000. Eligible activities include training, equipment and technology purchases. Career and volunteer fire departments are encouraged to apply but only union-affiliated, uniformed fire departments in board-designated geographic areas are eligible. To be considered for funding, interested organizations must complete an LOI form and then approved organizations will then be invited to apply.

*Nationwide Insurance Grant Program:* The Nationwide Insurance Foundation is dedicated to making strategic philanthropic investments to meet the most critical needs in communities. The foundation makes funding decisions based on a Community Impact Model. In order of priority: Tier 1: emergency and basic needs; Tier 2: crisis stabilization; Tier 3: personal and family empowerment; and Tier 4: community enrichment. Grant types include general operating support, project and/or program support, and capital support. The Nationwide Insurance Foundation considers funding organizations in a limited number of cities.

*State Farm Good Neighbor Citizenship Company Grant:* State Farm Insurance provides company grants in 3 focus areas: safety, community development and education. In addition to these 3 focus areas, there is very limited funding to meet community-based needs including, but not limited to, environment, health and wellness, and other safety issues. State Farm Safety Grants are directed toward automobile and roadway safety, home safety and fire prevention, disaster preparedness, disaster recovery, and personal financial safety and security.

*The Provident Bank Foundation Community Grant Program and Major Grant Programs:* This foundation supports organizations involved with arts and culture, education, health, recreation, and human services. The Community Grant Program focuses on organizations that need strategic operating support. These typically range from \$1,000 to \$5,000. The Major Grant Program focuses on funding programs, projects or initiatives that address immediate needs, create meaningful impact and lead to sustainable community enhancement. These typically range from \$5,001 to \$25,000. Both the Community Grant Program and the Major Grant Program focus on the following 3 priority areas: community enrichment, education and health/youth/families. The foundation has provided funding for building construction and renovation, capital campaigns, equipment purchases, general operating support, management development, program development, scholarship funds, and project seed money.

*Community Transportation Funds (CTF)* - The CTF was established in the mid-'80s by the state's Bond Bill Committee to speed the process of making relatively small local improvements and also to put decision-making about priorities into the hands of each community through their representatives. CTF funding provides a fixed amount of funds

annually to each State Senator and House Representative to be used as they and their constituents believe is best for transportation improvements within their district. Legislators may also fund their own project ideas and they have the option of banking a portion of their yearly CTF budget for up to three years. Delaware's CTF program is run through DelDOT and fire companies/departments have been using the program and should continue to do so as long as the program is offered.

**Appendix C - Consolidated Financial Statements and Profit and Loss Statements (Budget v. Actuals) by Company**

## Appendix C1 - American Legion

**AMERICAN LEGION SUMMARY OF FINANCIAL STATEMENTS**

Stmt of Financial Position		2019	2020	2021	2022	2023
<b>Assets</b>						
Current Assets						
	Cash	\$ 331,801	\$ 332,591	\$ 290,447	\$ 271,115	\$ 177,587
Total Current Assets		\$ 331,801	\$ 332,591	\$ 290,447	\$ 271,115	\$ 177,587
Property and Equipment (at cost)						
	Land	\$ 61,440	\$ 61,440	\$ 109,117	\$ 109,117	\$ 109,117
	Building	\$ 201,773	\$ 201,773	\$ 284,002	\$ 295,010	\$ 318,195
	Equipment	\$ 991,895	\$ 1,008,200	\$ 746,578	\$ 893,612	\$ 1,051,112
	Less: Accumulated Depreciation	\$ (791,616)	\$ (856,330)	\$ (578,704)	\$ (651,766)	\$ (722,227)
Total Properties & Equipment		\$ 463,492	\$ 415,083	\$ 560,993	\$ 645,973	\$ 756,197
Other Assets						
	Restitution receivable	\$ 6,868	\$ 6,518	\$ 6,018	\$ 5,441	\$ 5,036
Total Assets		\$ 802,161	\$ 754,192	\$ 857,458	\$ 922,529	\$ 938,820
<b>Liabilities and Net Assets</b>						
Current Liabilities						
	Payroll Liabilities	\$ 3,060	\$ 2,238	\$ 1,043	\$ 2,200	\$ 3,250
	Compensated absences	\$ 16,020	\$ 20,948	\$ 26,159	\$ 39,205	\$ 40,207
	Line of credit					\$ 75,000
	Current Portion of Long-Term Debt	\$ 31,279	\$ 33,034	\$ 3,721	\$ 18,644	\$ 19,487
Total Current Liabilities		\$ 50,359	\$ 56,220	\$ 30,923	\$ 60,049	\$ 137,944
Long-Term Debt						
	LT Debts Net Current Portion	\$ 156,777	\$ 123,918	\$ 115,410	\$ 160,625	\$ 138,571
Total Long-Term Debt		\$ 156,777	\$ 123,918	\$ 115,410	\$ 160,625	\$ 138,571
Total Liabilities		\$ 207,136	\$ 180,138	\$ 146,333	\$ 220,674	\$ 276,515
Net Assets						
	Without Donor Restrictions	\$ 595,025	\$ 574,054	\$ 591,063	\$ 651,855	\$ 637,056
	With Donor Restrictions			\$ 120,062	\$ 50,000	\$ 25,249
Total Net Assets		\$ 595,025	\$ 574,054	\$ 711,125	\$ 701,855	\$ 662,305
Total Liabilities & Net Assets		\$ 802,161	\$ 754,192	\$ 857,458	\$ 922,529	\$ 938,820

**AMERICAN LEGION SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmnt of Activities &amp; Changes</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Support and Revenues</b>	\$ 1,274,523	\$ 1,187,744	\$ 1,549,939	\$ 1,386,289	\$ 1,461,037
Program Services	\$ 1,056,645	1174009	\$ 1,358,085	\$ 1,357,710	\$ 1,454,884
Management and General	\$ 21,521	\$ 20,304	\$ 46,720	\$ 29,518	\$ 37,260
Fundraising	\$ 11,762	\$ 14,402	\$ 8,063	\$ 8,331	\$ 8,443
<b>Total Expenses</b>	\$ 1,089,928	\$ 1,208,715	\$ 1,412,868	\$ 1,395,559	\$ 1,500,587
Net Assets (Beginning of Year)	\$ 410,430	\$ 595,025	\$ 574,054	\$ 711,125	\$ 701,855
Net Assets (End of Year)	\$ 595,025	\$ 574,054	\$ 711,125	\$ 701,855	\$ 662,305
Change in Net Assets	\$ 184,595	\$ (20,971)	\$ 137,071	\$ (9,270)	\$ (39,550)
<b>Revenues</b>					
Third Party Billing	\$ 641,203	\$ 750,948	\$ 658,280	\$ 770,617	\$ 745,416
Contributions	\$ 8,635	\$ 36,187	\$ 9,590	\$ 115,530	\$ 14,391
Provider Relief Fund Grant	\$ -	\$ 28,639	\$ 175,799	\$ -	\$ -
Fund Drive	\$ 56,850	\$ 23,190	\$ 114,733	\$ 89,368	\$ 114,526
Town Grant	\$ 60,689	\$ 5,000	\$ 22,574	\$ 7,236	\$ 5,000
County Grant	\$ 162,584	\$ 147,949	\$ 413,555	\$ 152,256	\$ 200,738
State of Delaware	\$ 222,951	\$ 193,694	\$ 158,377	\$ 242,671	\$ 372,031
Grant in Aid			\$ -	\$ 4,859	\$ 5,910
Interest Income	\$ 137	\$ 160	\$ 445	\$ 9	\$ 61
Legal Shield Income	\$ 100	\$ -	\$ 101		
Member Dues	\$ 3,990	\$ 1,977	\$ 1,942	\$ 2,090	\$ 2,964
Equipment Rental Income			\$ -	\$ 500	
Fundraising Income	\$ 3,490	\$ -	\$ -		
Income on Sale of Property	\$ 113,894	\$ -	\$ (5,457)	\$ 1,153	
<b>Total Revenues</b>	\$ 1,274,523	\$ 1,187,744	\$ 1,549,939	\$ 1,386,289	\$ 1,461,037

**AMERICAN LEGION SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmt of Financial Position</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Statement of Functional Expenses - Tax Basis</b>					
Advertising	\$ 900	\$ 400	\$ -	\$ -	\$ -
Ambulance Billing	\$ 61,071	\$ 52,754	\$ 44,888	\$ 59,658	\$ 68,823
Ambulance Fuel	\$ 24,057	\$ 23,655	\$ 19,436	\$ 37,279	\$ 47,358
Ambulance Maintenance	\$ 49,911	\$ 24,768	\$ 42,107	\$ 30,028	\$ 33,881
Ambulance Supplies	\$ 17,252	\$ 19,976	\$ 38,747	\$ 34,581	\$ 32,028
Bank Fees	\$ 30	\$ 95	\$ 68	\$ 686	\$ 61
Banquets and Ceremonies	\$ 828	\$ 229	\$ -	\$ 295	\$ 255
Communications	\$ 5,492	\$ 12,025	\$ 6,020	\$ 6,775	\$ 6,850
Contributions	\$ 2,364	\$ 3,340	\$ 3,275	\$ 2,050	\$ 1,410
Depreciation	\$ 92,232	\$ 68,654	\$ 68,574	\$ 77,315	\$ 70,462
Dues and Subscriptions	\$ 2,785	\$ 2,280	\$ 2,003	\$ 2,597	\$ 2,260
Fund Raising Expenses	\$ 11,762	\$ 7,190	\$ 8,063	\$ 8,331	\$ 8,443
Gifts and Relations	\$ 475	\$ 315	\$ 1,010		\$ -
Insurance - Health	\$ 103,770	\$ 133,804	\$ 161,141	\$ 153,595	\$ 168,672
Insurance - Other	\$ 15,822	\$ 22,255	\$ 11,125	\$ 18,115	\$ 19,957
Interest Expense	\$ 11,447	\$ 9,804	\$ 11,969	\$ 11,160	\$ 11,281
Medical Expenses	\$ 113	\$ 2,307	\$ 2,054	\$ 3,608	\$ 1,310
Member Pension Fees	\$ 21,878	\$ 29,687	\$ 25,562	\$ 39,848	\$ 66,504
Office Expenses	\$ 4,248	\$ 15,101	\$ 14,140	\$ 11,048	\$ 11,527
Professional Fees	\$ 11,373	\$ 8,005	\$ 21,183	\$ 8,035	\$ 18,516
Repairs and Maintenance	\$ 8,235	\$ 9,761	\$ 7,325	\$ 15,876	\$ 6,435
Salaries, Wages & Benefits	\$ 577,853	\$ 691,875	\$ 838,371	\$ 810,096	\$ 838,160
Taxes	\$ 46,850	\$ 55,059	\$ 53,424	\$ 64,858	\$ 69,491
Training	\$ 3,754	\$ 2,494	\$ 2,440	\$ 1,646	\$ 3,550
Travel	\$ 2,430	\$ 360	\$ -	\$ -	\$ -
Uniforms	\$ 3,424	\$ 6,204	\$ 22,119	\$ (10,362)	\$ 2,833
Utilities	\$ 9,572	\$ 6,318	\$ 7,824	\$ 8,421	\$ 10,520
<b>Total Expenses</b>	<b>\$ 1,089,928</b>	<b>\$ 1,208,715</b>	<b>\$ 1,412,868</b>	<b>\$ 1,395,539</b>	<b>\$ 1,500,587</b>



Sussex County Fire Service Financial Review and Analysis

**AMERICAN LEGION SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmt of Cash Flows</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Cash Flows from Operating Activities</b>					
Excess revenues over expenses	\$ 184,595	\$ (20,971)	\$ 137,071	\$ (9,270)	\$ (39,550)
Depreciation Expense	\$ 92,232	\$ 68,654	\$ 68,574	\$ 77,315	\$ 70,462
(Gain)/Loss on sale of assets	\$ (113,894)	\$ -	\$ 5,458	\$ (1,153)	\$ -
Restitution receivable	\$ 400	\$ 350	\$ 500	\$ 577	\$ 405
Payroll liabilities	\$ (1,550)	\$ (823)	\$ (1,195)	\$ 1,157	\$ 1,050
Compensated absences	\$ 476	\$ 4,928	\$ 5,211	\$ 13,046	\$ 1,002
Net Cash Provided (Used) by Operating Activities	\$ 162,259	\$ 52,138	\$ 215,619	\$ 81,672	\$ 33,369
<b>Cash Flows from Investing Activities</b>					
Proceeds from Sale of property and equipment	\$ (54,264)	\$ (20,244)	\$ -	\$ 15,800	\$ -
Purchase of property and equipment	\$ 134,923	\$ -	\$ (219,942)	\$ (176,942)	\$ (180,686)
Net Cash Provided (Used) by Investing	\$ 80,659	\$ (20,244)	\$ (219,942)	\$ (161,142)	\$ (180,686)
<b>Cash Flows from Financing Activities</b>					
Draw on Line of Credit					\$ 75,000
Loan Proceeds Received	\$ -	\$ -	\$ -	\$ 75,000	\$ -
Principal Payments on debt	\$ (29,437)	\$ (31,104)	\$ (37,821)	\$ (14,862)	\$ (21,211)
Net Cash Provided (Used) by Financing Activities	\$ (29,437)	\$ (31,104)	\$ (37,821)	\$ 60,138	\$ 53,789
Cash & Cash Equivalents (Beginning of Year)	\$ 118,320	\$ 331,801	\$ 332,591	\$ 290,447	\$ 271,115
Cash & Cash Equivalents (End of Year)	\$ 331,801	\$ 332,591	\$ 290,447	\$ 271,115	\$ 177,587
Net Increase (Decrease) in Cash & Cash Equiv	\$ 213,481	\$ 790	\$ (42,144)	\$ (19,332)	\$ (93,528)
Interest Expense Paid	\$ 11,447	\$ 9,804	\$ 11,969	\$ 11,160	\$ 11,281

# Sussex County Fire Service Financial Review and Analysis

## AMERICAN LEGION GEORGETOWN - CY19-23 BUDGETS

	CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
<b>REVENUES:</b>												
		<b>4130 1135 Bequests</b>	Not Available	\$1,190.00	Not Available	\$4,100.00	Not Available	\$2,625.00	Not Available	\$50.00	Not Available	
		<b>Ambulance Service Fees/Contract</b>	Not Available		Not Available		Not Available		Not Available		Not Available	
		<b>Del HP Claims</b>	Not Available	\$64,058.52	Not Available		Not Available		Not Available		Not Available	
		<b>Novitas Med B</b>	Not Available	\$287,880.21	Not Available	\$441,445.79	Not Available	\$354,688.56	Not Available	\$313,010.54	Not Available	\$335,217.71
		<b>State of Delaware Medicaid</b>	Not Available	\$3,415.52	Not Available	\$4,783.95	Not Available	\$4,010.82	Not Available	\$4,179.37	Not Available	\$3,734.15
		<b>Third Party Billing</b>	Not Available	\$280,952.10	Not Available	\$291,711.64	Not Available	\$294,049.38	Not Available	\$445,239.57	Not Available	\$399,690.87
		<b>Treas 310 Misc Pay</b>	Not Available	\$4,894.36	Not Available	\$13,006.23	Not Available	\$5,528.28	Not Available	\$8,187.29	Not Available	\$6,773.46
		<b>Building Rental Income</b>	Not Available		Not Available		Not Available	-\$11,000.00	Not Available		Not Available	
		<b>County Ambulance Grant</b>	Not Available		Not Available		Not Available	\$250,000.00	Not Available		Not Available	
		<b>County Appropriations</b>	Not Available	\$162,583.65	Not Available	\$147,948.38	Not Available	\$163,555.36	Not Available	\$152,256.27	Not Available	\$200,738.08
		<b>Donation</b>	Not Available	\$4,190.00	Not Available	\$32,087.00	Not Available	\$6,965.00	Not Available	\$107,800.00	Not Available	\$8,140.00
		<b>Dues</b>	Not Available	\$32.47	Not Available		Not Available		Not Available		Not Available	
		<b>Fund Drive</b>	Not Available	\$56,850.00	Not Available	\$23,190.00	Not Available	\$114,733.00	Not Available	\$89,368.00	Not Available	\$107,816.00
		<b>Funsraisers</b>	Not Available	\$120.00	Not Available		Not Available		Not Available		Not Available	
		<b>Grants</b>	Not Available		Not Available		Not Available	\$ -	Not Available	\$4,859.00	Not Available	
		<b>Federal Grant</b>	Not Available		Not Available	\$28,638.76	Not Available	\$175,799.02	Not Available		Not Available	\$5,910.00
		<b>Misc.</b>	Not Available	-\$202.13	Not Available		Not Available		Not Available		Not Available	
		<b>Municipal Appropriations</b>	Not Available	\$60,689.44	Not Available	\$5,000.00	Not Available	\$22,574.07	Not Available	\$7,236.05	Not Available	\$5,000.00
		<b>Other Income</b>	Not Available	\$300.00	Not Available		Not Available		Not Available		Not Available	
		<b>7010 Interest Income</b>	Not Available	\$15.14	Not Available	\$13.65	Not Available	\$373.93	Not Available	\$1.88	Not Available	\$9.89
		<b>Restitution - Carrero</b>	Not Available	\$100.00	Not Available		Not Available		Not Available		Not Available	
		<b>Rental Income</b>	Not Available		Not Available		Not Available		Not Available	\$500.00	Not Available	
		<b>State Appropriations</b>	Not Available	\$222,951.03	Not Available	\$193,693.97	Not Available	\$158,377.31	Not Available	\$242,670.87	Not Available	\$372,031.11
		<b>Other Income</b>	Not Available		Not Available		Not Available		Not Available		Not Available	
		<b>Admin Fee Income</b>	Not Available		Not Available		Not Available		Not Available	-\$12,000.00	Not Available	-\$9,000.00
		<b>Total Revenue</b>	Not Available	\$1,150,020.31	Not Available	\$1,185,619.37	Not Available	\$1,542,279.73	Not Available	\$1,363,358.84	Not Available	\$1,436,061.27
<b>EXPENDITURES:</b>												
		<b>6770 1335 Supplies</b>	Not Available	\$487.38	Not Available	\$621.89	Not Available	\$689.72	Not Available	\$591.38	Not Available	
		<b>Admin</b>	Not Available	\$562.50	Not Available	\$52,753.71	Not Available		Not Available		Not Available	
		<b>Ambulance Billing Service</b>	Not Available	\$61,070.82	Not Available	\$2,493.61	Not Available	\$44,887.93	Not Available	\$59,658.23	Not Available	\$68,822.59
		<b>Ambulance Certifications (Train</b>	Not Available	\$3,753.94	Not Available	\$53.19	Not Available	\$2,440.25	Not Available	\$1,645.99	Not Available	\$3,550.00
		<b>Ambulance Dues</b>	Not Available	\$125.00	Not Available	\$23,655.48	Not Available	\$95.99	Not Available	\$225.00	Not Available	\$150.00
		<b>Ambulance Fuel</b>	Not Available	\$24,057.44	Not Available		Not Available	\$19,436.38	Not Available	\$37,279.07	Not Available	\$47,358.26
		<b>Ambulance Housing Costs (deleted)</b>	Not Available		Not Available		Not Available		Not Available		Not Available	
		<b>6300 Repairs (deleted)</b>	Not Available		Not Available		Not Available		Not Available		Not Available	
		<b>1320-3 Grounds Maintenance</b>	Not Available	\$14,739.62	Not Available	\$47.98	Not Available	\$75.00	Not Available		Not Available	
		<b>6310 1320-1 Building Repairs (deleted)</b>	Not Available	-\$169.05	Not Available	\$1,221.50	Not Available	\$744.25	Not Available	\$1,450.00	Not Available	\$1,504.00
		<b>Pest Contol (deleted)</b>	Not Available	\$714.02	Not Available	\$845.00	Not Available	\$715.00	Not Available	\$715.00	Not Available	\$715.00
		<b>Ambulance Maintenance</b>	Not Available	\$3,363.49	Not Available	\$166.32	Not Available	\$1,375.12	Not Available		Not Available	\$21,003.49
		<b>A-93</b>	Not Available	\$16,453.60	Not Available	\$125.00	Not Available	\$1,077.02	Not Available		Not Available	
		<b>B-93</b>	Not Available	\$13,699.19	Not Available	\$10,801.99	Not Available	\$7,976.64	Not Available	\$7,007.51	Not Available	\$2,660.32
		<b>C-93</b>	Not Available	\$3,966.35	Not Available	\$6,791.44	Not Available	\$18,455.78	Not Available	\$1,583.20	Not Available	\$1,838.71
		<b>D-93</b>	Not Available	\$11,528.63	Not Available	\$9,972.09	Not Available	\$12,921.81	Not Available	\$21,336.53	Not Available	\$8,379.03
		<b>Ambulance Rental</b>	Not Available	\$900.00	Not Available		Not Available	\$300.00	Not Available	\$100.00	Not Available	
		<b>Awards</b>	Not Available		Not Available	\$243.00	Not Available	\$1,010.40	Not Available		Not Available	
		<b>Bank Service Charges</b>	Not Available	\$30.00	Not Available	\$86.79	Not Available	\$64.95	Not Available	\$685.53	Not Available	\$61.00
		<b>Building Rent</b>	Not Available	\$4,000.00	Not Available	\$17,000.00	Not Available	\$ -	Not Available		Not Available	\$ -

# Sussex County Fire Service Financial Review and Analysis

## AMERICAN LEGION GEORGETOWN - CY19-23 BUDGETS

	Covid 19	Not Available		Not Available	\$2,107.30	Not Available		Not Available		Not Available	
	Depreciation	Not Available		Not Available		Not Available	\$68,573.74	Not Available	\$76,590.57	Not Available	\$66,906.00
	Employee Benefits	Not Available	\$17,524.47	Not Available	\$12,622.41	Not Available	\$34,202.01	Not Available	\$5,945.55	Not Available	
	Disability Payments	Not Available		Not Available		Not Available		Not Available		Not Available	\$17,324.33
	Employee Life Insurance	Not Available	\$1,621.50	Not Available	\$2,060.50	Not Available	\$2,815.20	Not Available	\$3,792.00	Not Available	\$4,137.40
	Employee Uniforms	Not Available	\$1,668.86	Not Available	\$4,402.61	Not Available	\$20,432.62	Not Available	-\$10,362.35	Not Available	\$582.25
	Health Insurance	Not Available	\$121,912.88	Not Available	\$149,336.15	Not Available	\$158,326.07	Not Available	\$149,803.31	Not Available	\$164,535.04
	Pension	Not Available		Not Available		Not Available	\$42,434.16	Not Available	\$39,534.41	Not Available	\$65,841.60
	Employees Salaries & Benefits	Not Available	\$50.00	Not Available		Not Available		Not Available	-\$1,481.87	Not Available	
	6560 Payroll Expenses	Not Available	\$143,121.36	Not Available	\$1,527.95	Not Available	\$1,695.08	Not Available	\$2,145.04	Not Available	\$1,850.91
	1293-3 SUTA Expense	Not Available		Not Available	\$95.39	Not Available	\$811.77	Not Available	\$741.85	Not Available	
	1295-1 FICA Expense	Not Available		Not Available		Not Available	\$49,785.39	Not Available	\$60,541.91	Not Available	
	1295-2 FUTA Expense	Not Available		Not Available	-\$11.97	Not Available	\$763.12	Not Available	\$843.03	Not Available	
	1295-4 Employment Training Fund	Not Available	\$131.71	Not Available	\$320.03	Not Available	\$288.94	Not Available	\$283.88	Not Available	\$128.59
	1295-5 Taxes	Not Available	\$156,136.00	Not Available	\$211,464.21	Not Available	\$ -	Not Available	\$ -	Not Available	\$67,218.86
	Child Support Deduction	Not Available	\$5,396.76	Not Available	\$11,880.00	Not Available	\$1,096.70	Not Available	\$1,188.10	Not Available	\$2,376.00
	PTO Adjustment	Not Available		Not Available		Not Available		Not Available	\$13,046.28	Not Available	
	Wages	Not Available	\$216,979.43	Not Available	\$470,245.46	Not Available	\$803,071.76	Not Available	\$791,397.97	Not Available	\$818,459.35
	Wages	Not Available	\$59,272.17	Not Available		Not Available		Not Available		Not Available	
	Fund Drive Expense	Not Available		Not Available		Not Available		Not Available		Not Available	
	1260-2 Members (deleted)	Not Available	\$7,697.60	Not Available	\$6,622.40	Not Available	\$7,384.18	Not Available	\$7,693.25	Not Available	\$7,513.58
	Legion Expense	Not Available		Not Available	\$413.49	Not Available		Not Available		Not Available	
	License/Permits	Not Available		Not Available		Not Available	\$89.00	Not Available		Not Available	\$672.41
	Medical Expense	Not Available	\$113.00	Not Available	\$200.00	Not Available	\$2,053.78	Not Available	\$3,608.08	Not Available	\$1,310.00
	Other Expenses	Not Available	\$104.92	Not Available		Not Available		Not Available		Not Available	\$ -
	6140 Contributions	Not Available		Not Available	\$500.00	Not Available	\$300.00	Not Available		Not Available	
	Dues and Subscriptions	Not Available	\$1,624.99	Not Available	\$329.99	Not Available	\$81.79	Not Available	\$601.98	Not Available	\$750.00
	Interest Expense	Not Available		Not Available	\$24.27	Not Available	\$10,464.02	Not Available	\$5,299.57	Not Available	\$5,605.51
	Personal Protection Equip/Cloth	Not Available	\$1,754.54	Not Available	\$1,800.80	Not Available	\$1,636.25	Not Available		Not Available	\$151.00
	Professional Fees	Not Available		Not Available		Not Available	\$13,500.00	Not Available		Not Available	\$1,182.50
	Accounting	Not Available	\$8,701.84	Not Available	\$7,635.00	Not Available	\$7,325.00	Not Available	\$280.00	Not Available	\$7,246.25
	Computer Service	Not Available	\$1,487.00	Not Available		Not Available		Not Available		Not Available	
	Property Insurance	Not Available	\$15,561.00	Not Available	\$22,515.97	Not Available	\$11,124.97	Not Available	\$18,115.00	Not Available	\$19,357.00
	Property Tax	Not Available		Not Available		Not Available	\$79.71	Not Available		Not Available	
	Race Reimbursement	Not Available	\$250.00	Not Available		Not Available		Not Available		Not Available	
	Radio & Communications	Not Available	\$1,434.88	Not Available	\$5,692.25	Not Available	\$156.98	Not Available	\$85.26	Not Available	\$85.26
	Rent Expense	Not Available	\$6,000.00	Not Available		Not Available		Not Available		Not Available	
	Repairs & Maint - Building	Not Available		Not Available		Not Available	\$1,494.99	Not Available		Not Available	\$2,490.00
	Small Equipment	Not Available		Not Available		Not Available		Not Available	\$1,152.00	Not Available	
	Special Events	Not Available	\$1,119.81	Not Available	\$11,329.23	Not Available	\$2,096.95	Not Available	\$1,295.54	Not Available	\$3,428.95
	Supplies-Ambulance	Not Available	\$16,764.92	Not Available	\$34,098.81	Not Available	\$38,056.89	Not Available	\$33,990.48	Not Available	\$32,027.88
	Supplies - Building	Not Available	\$15,586.70	Not Available	\$6,595.01	Not Available	\$3,692.23	Not Available	\$1,709.16	Not Available	
	Supplies-Office	Not Available	\$610.16	Not Available	\$5,651.88	Not Available	\$10,519.92	Not Available	\$3,306.06	Not Available	\$6,410.73
	Travel Expense	Not Available	\$2,430.37	Not Available		Not Available		Not Available		Not Available	
	Unapplies Cash Bill Payment Expense	Not Available	\$2,430.37	Not Available		Not Available		Not Available		Not Available	
	Uniforms	Not Available		Not Available		Not Available	\$49.97	Not Available		Not Available	\$2,100.24
	Utilities	Not Available	\$1,527.53	Not Available	\$665.75	Not Available	\$760.18	Not Available		Not Available	
	Electric	Not Available	\$4,149.17	Not Available	\$3,616.81	Not Available	\$3,918.64	Not Available	\$4,296.40	Not Available	\$4,362.10
	Propane Gas	Not Available	\$3,568.00	Not Available	\$2,035.00	Not Available	\$2,701.13	Not Available	\$1,942.29	Not Available	\$3,556.88
	Telephones	Not Available	\$4,056.89	Not Available	\$6,332.50	Not Available	\$5,862.89	Not Available	\$6,690.02	Not Available	\$6,764.68
	Volunteer Member Benefits-other	Not Available		Not Available	\$25.00	Not Available		Not Available		Not Available	
	Banquet and Ceremonies	Not Available	\$577.95	Not Available	\$228.98	Not Available		Not Available	\$295.00	Not Available	\$255.00
	Employee Gifts & Relations	Not Available	\$195.80	Not Available	\$46.98	Not Available		Not Available		Not Available	

# Sussex County Fire Service Financial Review and Analysis

## AMERICAN LEGION GEORGETOWN - CY19-23 BUDGETS

		Volunteer/Member Pensions	Not Available	\$33,050.01	Not Available	\$26,392.29	Not Available	\$403.35	Not Available	\$333.11	Not Available	\$662.43
		Loss on Sale of Fixed Asset - OTHER EXPENSE	Not Available		Not Available		Not Available	\$5,456.92	Not Available		Not Available	
		Total Expenditures:	Not Available	\$1,014,470.46	Not Available	\$1,137,032.41	Not Available	\$1,426,680.13	Not Available	\$1,357,303.75	Not Available	\$1,473,005.11
		Fund Balance/Retained Earnings:	Not Available	\$135,549.85	Not Available	\$48,586.96	Not Available	\$115,599.60	Not Available	\$6,055.09	Not Available	-\$36,943.84

## Appendix C2 - Bethany Beach

# Sussex County Fire Service Financial Review and Analysis

## Bethany Beach - SUMMARY OF FINANCIAL STATEMENTS

Stmnt of Financial Position		2019	2020	2021	2022	2023
<b>Assets</b>						
<u>Current Assets</u>						
Cash - Fire Company	\$ 459,126	\$ 526,559	\$ 2,597,210	\$ 1,140,773	\$ 855,234	
Cash - Ambulance	\$ 165,625	\$ 193,145	\$ 95,186	\$ 127,094	\$ 170,019	
Cash - Auxiliary	\$ 11,489	\$ 7,430	\$ 11,014	\$ 289,779	\$ -	
Cash - designated for future ambulance purchase	\$ 218,369	\$ 247,769	\$ 322,364	\$ 225,000	\$ 247,369	
Cash - designated for future ambulance operating expenses	\$ 142,001	\$ 174,912	\$ 225,000	\$ 250,931	\$ 225,000	
Cash - designated for future fire operating expenses	\$ 225,931	\$ 225,931	\$ 250,931	\$ 460,134	\$ 390,931	
Cash - designated for future truck purchases	\$ 273,840	\$ 242,295	\$ 342,295	\$ 158,871	\$ 560,134	
Cash - designated for future capital expenses	\$ 207,203	\$ 239,204	\$ 289,204	\$ 59,590	\$ 102,535	
Cash and cash equivalents - endowment fund					\$ 59,627	
Investments - Endowment Fund				\$ 1,765,254	\$ 1,773,081	
Accounts Receivable	\$ 114,132	\$ 60,214	\$ 33,187	\$ 88,830	\$ 76,707	
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 1,817,716</b>	<b>\$ 1,917,459</b>	<b>\$ 4,166,391</b>	<b>\$ 4,566,256</b>	<b>\$ 4,460,637</b>	
<u>Property and Equipment (at cost)</u>						
Land	\$ 60,386	\$ 60,386	\$ 60,386	\$ 60,386	\$ 60,386	
Buildings and Improvements	\$ 551,397	\$ 551,397	\$ 551,397	\$ 638,324	\$ 882,006	
New Building	\$ 2,434,816	\$ 2,434,816	\$ 2,434,816	\$ 2,434,816	\$ 2,434,816	
Fire Trucks and applicable equipment	\$ 2,744,811	\$ 2,511,355	\$ 2,509,563	\$ 2,552,204	\$ 2,546,242	
Furniture and fixtures	\$ 131,239	\$ 131,239	\$ 122,553	\$ 122,553	\$ 102,860	
Other fire equipment	\$ 1,089,941	\$ 1,105,085	\$ 978,401	\$ 994,001	\$ 772,305	
Parking lot and improvements	\$ 44,754	\$ 44,754	\$ 44,754	\$ 44,754	\$ 44,754	
Ambulance equipment	\$ 927,602	\$ 982,440	\$ 921,838	\$ 921,838	\$ 918,222	
<b>Total PROPERTY &amp; EQUIPMENT, AT COST</b>	<b>\$ 7,984,946</b>	<b>\$ 7,821,472</b>	<b>\$ 7,623,708</b>	<b>\$ 7,768,876</b>	<b>\$ 7,761,591</b>	
Less Accumulated Depreciation	<b>\$(4,729,636)</b>	<b>\$(4,760,961)</b>	<b>\$(4,922,317)</b>	<b>\$(5,219,733)</b>	<b>\$(5,246,419)</b>	
<b>Total PROPERTY &amp; EQUIPMENT, NET</b>	<b>\$ 3,255,310</b>	<b>\$ 3,060,511</b>	<b>\$ 2,701,391</b>	<b>\$ 2,549,143</b>	<b>\$ 2,515,172</b>	
<b>TOTAL ASSETS</b>	<b>\$ 5,073,026</b>	<b>\$ 4,977,970</b>	<b>\$ 6,867,782</b>	<b>\$ 7,115,399</b>	<b>\$ 6,975,809</b>	



# Sussex County Fire Service Financial Review and Analysis

## Bethany Beach - SUMMARY OF FINANCIAL STATEMENTS

Stmnt of Financial Position	2019	2020	2021	2022	2023
<b>Liabilities and Net Assets</b>					
Current Liabilities					
Notes Payable - current portion	\$ 61,570	\$ 120,188	\$ 63,622	\$ 44,940	\$ 45,825
Credit Card Payable				\$ 2,786	\$ 1,358
Payroll liabilities	\$ 1,562	\$ 4,022	\$ 1,557	\$ 597	\$ 560
Total Current Liabilities	\$ 63,132	\$ 124,210	\$ 65,179	\$ 48,323	\$ 47,743
Non-Current Liability					
Notes Payable - net of current position	\$ 762,587	\$ 722,476	\$ 656,203	\$ 631,002	\$ 585,359
Total Liabilities	\$ 825,719	\$ 846,686	\$ 721,382	\$ 679,325	\$ 633,102
Net Assets					
Without Donor Restrictions	\$ 1,067,344	\$ 1,130,111	\$ 1,429,794	\$ 1,384,715	
Designated by the Organization for Equipment					\$ 910,038
Designated by the Organization for emergency					\$ 615,931
Endowment Fund				\$ 1,824,844	\$ 1,832,708
Undesignated	\$ 3,179,963	\$ 3,001,173	\$ 4,716,606	\$ 3,226,515	\$ 2,984,030
Total Net Assets	\$ 4,247,307	\$ 4,131,284	\$ 6,146,400	\$ 6,436,074	\$ 6,342,707
Total Liabilities & Net Assets	\$ 5,073,026	\$ 4,977,970	\$ 6,867,782	\$ 7,115,399	\$ 6,975,809

## Bethany Beach - SUMMARY OF FINANCIAL STATEMENTS

Stmnt of Activities & Changes	2019	2020	2021	2022	2023
<b>Support, Grants and Other Revenue</b>					
Appropriations - State of Delaware	\$ 734,841	\$ 754,074	\$ 739,573	\$ 952,320	\$ 1,046,140
Appropriations - Sussex County	\$ 219,220	\$ 217,239	\$ 231,326	\$ 240,652	\$ 248,440
Appropriations - Towns	\$ 22,000	\$ 22,000	\$ 58,962	\$ 20,516	\$ 24,194
Capital campaign	\$ 104,038	\$ 122,068	\$ 111,738	\$ 142,398	\$ 137,314
Contribution of nonfinancial assets				\$ 22,392	
Dividend Income				\$ 45,333	\$ 53,291
Federal Grant	\$ -	\$ -	\$ 24,615	\$ -	
Fundraising	\$ 224,113	\$ 176,703	\$ 231,812	\$ 221,327	\$ 231,607
Gain on Disposal of assets	\$ -	\$ 30,723	\$ -		\$ -
Interest Income	\$ 4,965	\$ 2,668	\$ 711	\$ 7,778	\$ 31,669
Membership Subscriptions	\$ 63,938	\$ 66,372	\$ 71,503	\$ 66,723	\$ 69,232
Miscellaneous	\$ 13,510	\$ -	\$ 410	\$ 15,066	
PPP Loan Forgiveness	\$ -	\$ -	\$ 79,815	\$ -	
Program services incomes	\$ 413,646	\$ 223,671	\$ 215,038	\$ 324,075	\$ 292,655
Public Donations	\$ 37,425	\$ 30,017	\$ 1,855,910	\$ 36,938	\$ 25,894
Rentals	\$ 29,958	\$ 14,788	\$ 94,417	\$ 77,120	\$ 87,632
Sponsor Fees	\$ 385,999	\$ 386,149	\$ 385,999	\$ 404,629	\$ 367,370
<b>Total Public Support &amp; Contributions + Revenue</b>	<b>\$ 2,253,653</b>	<b>\$ 2,046,472</b>	<b>\$ 4,101,829</b>	<b>\$ 2,577,267</b>	<b>\$ 2,615,438</b>
<b>Expenses</b>					
Program Services	\$ 1,831,920	\$ 2,004,104	\$ 1,914,752	\$ 2,054,593	\$ 2,399,710
Support Services: Management and general	\$ 137,349	\$ 131,867	\$ 144,332	\$ 165,228	\$ 202,385
Fundraising	\$ 36,318	\$ 26,524	\$ 25,393	\$ 31,923	\$ 26,324
<b>Losses</b>	<b>\$ 2,005,587</b>	<b>\$ 2,162,495</b>	<b>\$ 2,084,477</b>	<b>\$ 2,251,744</b>	<b>\$ 2,628,419</b>
Loss on Disposal of stocks	\$ -	\$ -	\$ -	\$ 10,681	\$ 38,272
Loss on Disposal of assets	\$ 27,414		\$ 2,235	\$ 25,168	\$ 42,114
<b>Total Expenses and Losses</b>	<b>\$ 2,033,001</b>	<b>\$ 2,162,495</b>	<b>\$ 2,086,712</b>	<b>\$ 2,287,593</b>	<b>\$ 2,708,805</b>
Net Assets (Beginning of Year)	\$ 4,026,655	\$ 4,247,307	\$ 4,131,284	\$ 6,146,400	\$ 6,436,074
Net Assets (End of Year)	\$ 4,247,307	\$ 4,131,284	\$ 6,146,400	\$ 6,436,074	\$ 6,342,707
Change in Net Assets	\$ 220,652	\$ (116,023)	\$ 2,015,116	\$ 289,674	\$ (93,367)



# Sussex County Fire Service Financial Review and Analysis

## Bethany Beach - SUMMARY OF FINANCIAL STATEMENTS

Stmnt of Functional Expenses	2019	2020	2021	2022	2023
Appreciation Night	\$ 8,919		\$ 1,227	\$ 24,166	\$ 19,138
Awards	\$ 7,790		\$ 4,140	\$ 15,986	\$ 7,888
Bank fees	\$ 2,783	\$ 2,568	\$ 2,229	\$ 15,356	\$ 16,181
Billing Service	\$ 17,170	\$ 14,844	\$ 12,909	\$ 15,865	\$ 11,963
Depreciation	\$ 403,443	\$ 416,185	\$ 407,538	\$ 315,416	\$ 266,298
Dues and Subscriptions	\$ 10,118	\$ 9,990	\$ 16,673	\$ 11,567	\$ 5,240
Employee Benefits	\$ 65,444	\$ 88,134	\$ 95,420	\$ 116,681	\$ 151,745
Equipment - small	\$ 33,280	\$ 12,580	\$ 4,569		
Fuel	\$ 27,791	\$ 20,272	\$ 21,797	\$ 35,341	\$ 32,717
Fund Drive expenses	\$ 17,190	\$ 17,514	\$ 17,466	\$ 17,541	\$ 19,232
Fundraising Expenses - Other	\$ 19,128	\$ 9,010	\$ 7,927	\$ 14,382	\$ 7,092
Insurance	\$ 41,942	\$ 48,160	\$ 50,465	\$ 52,784	\$ 58,691
Interest Expense	\$ 10,766	\$ 15,784	\$ 14,693	\$ 13,835	\$ 12,959
Miscellaneous	\$ 9,091	\$ 1,021	\$ 4,367	\$ 7,702	\$ 28,227
Payroll fees	\$ 5,134	\$ 5,977	\$ 6,181	\$ 5,660	\$ 6,340
Payroll taxes	\$ 61,201	\$ 65,496	\$ 66,292	\$ 77,167	\$ 86,266
Pension	\$ 66,050	\$ 81,724	\$ 87,916	\$ 86,251	\$ 91,503
Professional	\$ 13,595	\$ 8,021	\$ 9,809	\$ 10,609	\$ 15,826
Repairs and Maintenance	\$ 198,588	\$ 279,955	\$ 205,086	\$ 237,508	\$ 438,549
Special events	\$ 844	\$ -	\$ 3,250	\$ 1,430	\$ 12,427
Supplies	\$ 93,235	\$ 126,672	\$ 104,635	\$ 86,410	\$ 113,542
Taxes and Licenses				\$ 420	\$ 686
Telephone	\$ 19,226	\$ 18,078	\$ 20,154	\$ 15,508	\$ 16,041
Training	\$ 16,842	\$ 29,405	\$ 10,517	\$ 10,758	\$ 11,991
Travel Expenses	\$ 2,825	\$ -	\$ 1,678	\$ 244	
Uniforms	\$ 10,313	\$ 6,518	\$ 14,865	\$ 22,413	\$ 28,975
Utilities	\$ 39,013	\$ 32,108	\$ 36,418	\$ 40,619	\$ 35,180
Wages - administrator	\$ 63,429	\$ 74,300	\$ 73,525	\$ 83,489	\$ 87,935
Wages - other	\$ 730,419	\$ 778,179	\$ 782,731	\$ 916,636	\$ 1,045,787
TOTAL	\$ 1,995,569	\$ 2,162,495	\$ 2,084,477	\$ 2,251,744	\$ 2,628,419

# Sussex County Fire Service Financial Review and Analysis

## Bethany Beach - SUMMARY OF FINANCIAL STATEMENTS

Stmnt of Cash Flows	2019	2020	2021	2022	2023
<b>Cash Flows from Operating Activities</b>					
Change in Net Assets	\$ 220,652	\$ (116,023)	\$ 2,015,116	\$ 289,674	\$ (93,367)
Adjustments to reconcile change in net assets to net cash					
Depreciation	\$ 403,443	\$ 416,185	\$ 407,538	\$ 315,416	\$ 266,298
Forgiveness of Debt			\$ (79,815)		
Loss (Gain) on asset disposal	\$ 27,414	\$ (30,723)	\$ 2,235	\$ 25,168	\$ 42,114
Loss on sale of stocks					\$ 38,272
Noncash Contribution received				\$ (22,392)	
Changes in assets & liabilities:					
Accounts Receivable	\$ (106,560)	\$ 53,918	\$ 27,027	\$ (55,643)	\$ 12,123
Payroll Liabilities	\$ 1,562	\$ 2,460	\$ (2,465)	\$ 4,612	\$ (37)
Credit Card Payable				\$ (2,786)	\$ (1,428)
Net Cash Provided (Used) by Operating Activities	\$ 546,511	\$ 325,817	\$ 2,369,636	\$ 554,049	\$ 263,975
<b>Cash Flows from Investing Activities</b>					
Acquisition of fixed assets	\$ (433,469)	\$ (224,984)	\$ (64,004)	\$ (166,344)	\$ (274,443)
Purchase of marketable securities				\$ (3,170,492)	\$ (844,249)
Proceeds from the sale of marketable securities				\$ 1,405,238	\$ 798,150
Proceeds from the sale of fixed assets		\$ 34,321	\$ 13,350	\$ 400	
Net Cash Provided (Used) by Investing	\$ (433,469)	\$ (190,663)	\$ (50,654)	\$ (1,931,198)	\$ (320,542)
<b>Cash Flows from Financing Activities</b>					
Repayments of Notes payable	\$ (306,327)	\$ (61,308)	\$ (43,023)	\$ (43,883)	\$ (44,756)
Proceeds from long term borrowing		\$ 79,815			
Net Cash Provided (Used) by Financing Activities	\$ (306,327)	\$ 18,507	\$ (43,023)	\$ (43,883)	\$ (44,756)
Cash & Cash Equivalents (Beginning of Year)	\$ 1,896,869	\$ 1,703,584	\$ 1,857,245	\$ 4,133,204	\$ 2,712,173
Cash & Cash Equivalents (End of Year)	\$ 1,703,584	\$ 1,857,245	\$ 4,133,204	\$ 2,712,173	\$ 2,610,849
Net Increase (Decrease) in Cash&CashEquivalents	\$ (193,285)	\$ 153,661	\$ 2,275,959	\$ (1,421,031)	\$ (101,324)
Interest Paid	\$ 20,766	\$ 15,784	\$ 14,693	\$ 13,835	\$ 12,959
Forgiveness of PPP Loan			\$ 79,815		

# Sussex County Fire Service Financial Review and Analysis

## Bethany Beach - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
REVENUES:											
	FIRE										
4999	4999 - Uncategorized Income	\$ 1,000.00	\$ 10.00		\$ -		\$ -		\$ -	\$ -	
605	605 - Sussex County Income	\$ 104,566.00	\$ 130,053.77	\$ 115,000.00	\$ 127,604.89	\$ 115,000.00	\$ 137,559.79	\$ 93,047.00	\$ 151,105.48	\$ 156,560.00	\$ 132,278.99
609	609 - State of DE - 1 time 2022/2023				\$ -		\$ -		\$ 100,000.00		\$ 25,000.00
610	610 - State of Delaware Income										
610A	610A - CARE COVID Funding				\$ 10,478.77		\$ -		\$ -		\$ -
610	610 - State of Delaware Income - Other	\$ 459,898.00	\$ 617,681.11	\$ 478,949.00	\$ 610,530.22	\$ 433,056.00	\$ 623,939.65	\$ 530,882.00	\$ 702,812.41	\$ 650,000.00	\$ 809,351.80
611	611 - Town Grants		\$ 22,000.00		\$ -		\$ 39,962.00		\$ -		\$ -
615	615 - Fund Drive Income	\$ 125,000.00	\$ 189,643.50	\$ 125,000.00	\$ 159,959.00	\$ 115,000.00	\$ 196,784.87	\$ 135,000.00	\$ 149,948.21	\$ 130,000.00	\$ 185,360.96
618	618 - Auxiliary Income										
618A	618A - Fashion Show									\$ 4,550.00	\$ 4,810.00
618B	618B - July 4th									\$ 2,500.00	\$ 2,662.85
618C	618C - TBD									\$ 11,000.00	\$ 2,450.00
618D	618D - Artisan Festival	\$ 5,000.00	\$ 6,915.21							\$ 5,060.00	\$ 6,394.00
618E	618E - T-Shirt Sales		\$ 4,312.01		\$ 90.00		\$ 10,146.00			\$ 9,000.00	\$ 9,438.16
618F	618F - Miscellaneous	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ 7,000.00	\$ 20,000.00	\$ 15,000.00	\$ 37,406.28		\$ 11,291.00
618	618 - Auxiliary Income - Other		\$ 18,140.50		\$ 10,904.21		\$ 20,881.29		\$ 19,090.39		\$ -
619	619 - Capital Campaign Donations	\$ 115,000.00	\$ 104,038.00	\$ 115,000.00	\$ 122,067.87	\$ 115,000.00	\$ 111,738.41	\$ 115,000.00	\$ 142,398.00	\$ 130,000.00	\$ 137,314.12
620	620 - Donations Income										
620A	620A - Town of Bethany	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
620B	620B - S Bethany/S Bethany Landowners	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 516.00	\$ 2,694.00
620C	620C - Ladies Civic Club		\$ 2,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,500.00	\$ 500.00	\$ 1,000.00		\$ -
620E	620E - Town of Fenwick Island		\$ 2,000.00		\$ -		\$ -		\$ -	\$ 500.00	\$ 1,500.00
620F	620F - Special Events	\$ 12,500.00	\$ 12,806.08	\$ 15,145.00	\$ 667.20		\$ 10,028.80	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 49.00
620G	620G - Miscellaneous	\$ 24,454.00	\$ 8,895.87	\$ 10,000.00	\$ 20,523.70	\$ 10,000.00	\$ 19,265.00	\$ 12,000.00	\$ 47,963.76	\$ 15,000.00	\$ 19,421.00
620H	620H - Verizon	\$ 17,500.00	\$ 13,500.00	\$ 30,000.00	\$ -	\$ 30,000.00	\$ 52,150.00	\$ 30,000.00	\$ 30,753.00	\$ 31,200.00	\$ 31,368.06
620I	620I - COVID 19 Donations		\$ -		\$ 6,000.00		\$ -		\$ -		\$ -
620	620 - Donations Income - Other		\$ (33,430.76)		\$ 1,276.00		\$ 660.00		\$ 4,422.00		\$ -
621	621 - Donations In Memorial	\$ 1,000.00	\$ 3,770.00	\$ 1,000.00	\$ 200.00	\$ 1,000.00	\$1,818,382.13	\$ 1,000.00	\$ 735.00	\$ 1,000.00	\$ 175.00
625	625 - Donation in kind				\$ -		\$ -		\$ 22,392.00		\$ -
635	635 - Interest Income	\$ 1,200.00	\$ 3,307.89	\$ 2,500.00	\$ 1,855.62	\$ 2,500.00	\$ 505.33	\$ 500.00	\$ 7,340.18	\$ 250.00	\$ 18,919.31
636	636 - Dividend Income				\$ -		\$ -		\$ 45,333.22		\$ -
637	637 - Capital Gains Distribution				\$ -		\$ -		\$ 28,903.35		\$ -
640	640 - Room Contribution	\$ 1,000.00	\$ 450.00	\$ 500.00	\$ 300.00		\$ 800.00	\$ 500.00	\$ 1,100.00	\$ 500.00	\$ 150.00
641	641 - Ambulance Contribution	\$ 22,321.00	\$ 22,451.00	\$ 15,493.00	\$ 11,620.08	\$ 10,329.00	\$ 14,202.32	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
642	642 - East Parking Lot	\$ 25,000.00	\$ 29,957.95	\$ 25,000.00	\$ 14,787.80	\$ 15,000.00	\$ 42,266.90	\$ 40,000.00	\$ 46,366.89	\$ 40,000.00	\$ 56,264.01
650	650 - Equipment Sales/Insurance			\$ 9,531.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 500.00	\$ -
660	660 - Sales of Knox Boxes	\$ 8,250.00	\$ 5,101.00	\$ 5,375.00	\$ 5,750.00	\$ 8,000.00	\$ 4,000.00	\$ 5,200.00	\$ 4,775.00	\$ 4,500.00	\$ 9,200.00
675	675 - Miscellaneous Income PPP	\$ 1,000.00	\$ 13,500.00		\$ -		\$ 17,710.10		\$ -		\$ -
680	680 - LA Donation				\$ -		\$ (20,000.00)		\$ (25,000.00)		\$ -
690	690 - Government Grants				\$ -		\$ 18,889.00		\$ -		\$ -
843	843 - Cost of Tees, Towels, etc		\$ (133.00)		\$ -		\$ -		\$ -		\$ -
							\$ -		\$ -		\$ -
	EMS										
425	425 - PPP Loan				\$ 49,405.00						
43300	43300 - Sponsor Fees	\$ 298,603.00	\$ 298,603.00	\$ 327,735.00	\$ 327,735.00	\$ 327,735.00	\$ 327,735.00	\$ 349,584.00	\$ 327,735.00	\$ 385,999.00	\$ 327,735.00
43301	43301 - Capital Fees (LTR)	\$ 86,397.00	\$ 87,396.00	\$ 58,264.00	\$ 58,414.00	\$ 58,264.00	\$ 58,264.00	\$ 36,415.00	\$ 58,264.00		\$ 58,264.00
43420	43420 - Donations & Refusals										
43420A	43420A - Donations						\$ 4,374.00	\$ 1,000.00	\$ 6,717.00	\$ 2,500.00	\$ 6,099.00
43420B	43420B - Refusals						\$ 400.00	\$ 1,000.00		\$ 2,500.00	
43420	43420 - Donations & Refusals - Other		\$ 7,431.42		\$ 1,050.00		\$ 500.00				
43420	Total 43420 - Donations & Refusals	\$ 1,000.00		\$ 1,000.00		\$ 1,000.00					
43421	43421 - Paychex Protection Program				\$ 49,405.00						
44430	44430 - County BLS Contracts	\$ 64,894.00	\$ 89,166.00	\$ 64,894.00	\$ 89,634.00	\$ 86,005.00	\$ 89,166.00	\$ 86,005.00	\$ 89,547.33	\$ 90,450.00	\$ 116,161.00
44450	44450 - State Contracts										
44450A	44450A - CARE COVID Funding				\$ 12,399.96						
44450	44450 - State Contracts - Other		\$ 117,160.03		\$ 120,664.97	\$ 105,991.00	\$ 115,632.31		\$ 149,507.87		
44450	Total 44450 - State Contracts	\$ 115,627.00		\$ 127,189.00				\$ 112,000.00		\$ 150,000.00	\$ 211,788.11
45030	45030 - Interest-Savings	\$ 1,500.00	\$ 1,656.91	\$ 1,500.00	\$ 812.30	\$ 1,000.00	\$ 206.39	\$ 350.00	\$ 437.85	\$ 200.00	\$ 5,061.63
46400	46400 - Other Types of Income				\$ (49,405.00)						
47210	47210 - Individual Subscriptions										



# Sussex County Fire Service Financial Review and Analysis

## Bethany Beach - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
47210A	47210A - Individual LTR			\$ 1,160.00		\$ 1,080.00		\$ 675.00			
47210	47210 - Individual Subscriptions - Other		\$ 8,017.00	\$ 6,525.00	\$ 7,383.00	\$ 6,075.00	\$ 12,514.00	\$ 6,480.00	\$ 7,734.00	\$ 10,600.00	\$ 10,243.00
47210	Total 47210 - Individual Subscriptions	\$ 7,685.00									
47230	47230 - Group HOA Subscriptions										
47230A	47230A - Group HOA Subscriptions (LTR)			\$ 8,512.00		\$ 8,904.00		\$ 5,320.00			
47230	47230 - Group HOA Subscriptions - Other		\$ 56,392.00	\$ 47,880.00	\$ 58,989.00	\$ 50,085.00		\$ 51,072.00			
47230	Total 47230 - Group HOA Subscriptions	\$ 56,233.00					\$ 58,989.00	\$ 58,989.00	\$ 58,989.00	\$ 58,989.00	\$ 58,989.00
47240	47240 - Insurance Billings	\$ 172,260.00	\$ 162,161.51	\$ 148,843.00	\$ 166,484.71	\$ 162,000.00	\$ 147,093.83	\$ 160,000.00	\$ 166,879.23	\$ 150,207.00	\$ 157,127.21
47440	47440 - Medicare and Medicaid Payments										
47440A	47440 A - Medicare_Medicaid COVID 19				\$ 12,324.80						
47440	47440 - Medicare and Medicaid Payments - Other		\$ 144,923.76		\$ 98,778.94						
47440	Total 47440 - Medicare and Medicaid Payments	\$ 115,799.00		\$ 130,000.00		\$ 115,454.00	\$ 107,233.62	\$ 105,000.00	\$ 120,182.33	\$ 105,000.00	\$ 129,022.43
48000	48000 - Op Def Covering Funds							\$ 2,913.57		\$ 91,694.00	\$ -
91000	91000 - Gain/Loss on Sale of Assets						\$ (4,078.38)				
	Other Income										
676	Carryover from Previous Year										
		\$1,876,687.00	\$2,169,877.76	\$1,904,995.00	\$2,130,691.04	\$1,811,478.00	\$4,081,401.36	\$1,936,443.57	\$2,535,354.78	\$2,275,259.00	\$2,576,582.64
<b>EXPENDITURES:</b>											
1201	1201 - Payroll Wages										
1201A	1201A Employee 1	\$ 60,074.00	\$ 46,985.14	\$ 48,570.00	\$ 48,762.24				\$ -		\$ -
1201B	1201B - Employee 2	\$ 35,941.00	\$ 33,900.40	\$ 44,790.00	\$ 47,546.00				\$ -		\$ -
1201C	1201C - Employee 3	\$ 47,918.00	\$ 41,275.79	\$ 45,328.00	\$ 42,493.68				\$ -		\$ -
1201D	1201D - Firefighter III	\$ 77,016.00	\$ 81,235.53	\$ 19,344.00	\$ 40,085.01			\$ 27,456.00	\$ 14,308.72		
1201E	1201E - Summer Staffing	\$ 22,118.00	\$ 22,118.00	\$ 20,832.00	\$ 24,528.34			\$ 29,568.00	\$ 23,086.88		\$ 15,887.25
1201F	1201F - Part time leave coverage	\$ 1,935.00	\$ 3,600.00	\$ 6,048.00	\$ 1,085.00				\$ -		
1201G	1201G - Employee 4		\$ -	\$ 51,660.00	\$ 46,088.00				\$ -		
1201H	1201H - New Hires 2022										
1201H1	1201H1 - New Hires 2022 - Taxes		\$ -		\$ -				\$ 4,582.89		
1201H2	1201H2 - New Hires - 2022 Med & Dental		\$ -		\$ -				\$ 3,897.60		
1201H3	1201H3 - New Hires 2022 - Pension		\$ -		\$ -				\$ 928.46		
1201H4	1201H4 - New Hires 2022 - Uniforms & PPE		\$ -		\$ -				\$ 1,785.82		\$ -
1201H	1201H - New Hires 2022 - Other		\$ -		\$ -				\$ 50,921.13		\$ -
	Total 1201H - New Hires 2022				\$ -						\$ -
1201	1201 - Payroll Wages - Other				\$ -	\$ 258,936.00	\$ 269,993.39	\$ 214,435.00	\$ 238,893.07	\$ 343,572.00	\$ 373,091.98
1202	1202 - Payroll Taxes	\$ 17,995.64	\$ 20,792.00	\$ 22,300.54	\$ 22,805.00	\$ 21,046.33	\$ 24,431.00	\$ 20,704.37	\$ 31,011.00	\$ 29,507.47	
1203	1203 - Employee Pension-Employer Share										
1203A	1203A - 401K Employer Contribution			\$ 1,903.00	\$ 2,747.11		\$ 4,662.31	\$ 4,199.00	\$ 4,373.59	\$ 6,861.00	\$ 6,720.39
1203	1203 - Employee Pension-Employer Share - Other	\$ 7,757.31	\$ 13,913.00	\$ 11,682.60	\$ 17,932.00	\$ 14,776.44	\$ 14,086.00	\$ 15,160.65	\$ 19,040.00	\$ 18,717.83	
1204A	1204A - Med_dental employee reimb								\$ 908.52		
1204	1204 - Employee Medical & Dental - Other		\$ 5,618.50	\$ 10,683.00	\$ 19,443.94	\$ 20,826.00	\$ 21,294.50	\$ 21,436.00	\$ 23,030.40	\$ 47,087.00	\$ 43,942.00
1206	Employee Uniform Cost	\$ 4,362.10	\$ 2,400.00	\$ 1,052.50	\$ 2,400.00	\$ 723.10	\$ 2,400.00	\$ 6,778.69	\$ 4,500.00	\$ 12,024.80	
1209	Payroll Wages COVID 19				\$ 7,462.93						
	Credit Card Payable								\$ (2,418.52)		
	Capital Gains/Losses								\$ 39,583.65		
681A	681A - Fashion Show									\$ 2,000.00	\$ 2,106.74
681B	681B - July 4th									\$ 500.00	\$ 1,238.58
681C	681C - TBD									\$ 2,000.00	
681D	681D - Artisan Festival									\$ 480.00	\$ 509.74
681E	681E - Tshirt Costs									\$ 4,500.00	\$ 11,465.12
681F	681F - Pension								\$ 252.00	\$ 4,275.00	\$ 6,689.61
681H	681H - Miscellaneous										\$ 48.94
681	681 - Auxiliary Expenses - Other								\$ (10,107.16)		
68320	Equipment - Small				\$ 12,448.00						
	SPECIAL OPERATIONS TRAILER										
700A	700A - Maintenance/repairs/service	\$ 100.00	\$ 86.10	\$ 100.00	\$ 86.10	\$ 100.00	\$ 86.10	\$ 100.00	\$ 45.98	\$ 100.00	
700B	700B - Spec Ops Addtl Repairs/Svc	\$ 100.00	\$ 359.56	\$ 100.00	\$ 2,471.28	\$ 2,000.00		\$ 1,000.00		\$ 500.00	
700C	700C - Spec Ops DOT	\$ 200.00	\$ -	\$ 200.00	\$ -	\$ 200.00		\$ 200.00			
	MAINT & REPAIR STA 1										
705A	705A - Maint Contracts Sta 1										
705A-1	705A-1 - Fire extinguishers	\$ 425.00	\$ 811.70	\$ 1,000.00	\$ 1,416.70	\$ 1,000.00	\$ 670.50	\$ 1,000.00	\$ 905.20	\$ 1,200.00	\$ 3,604.49

# Sussex County Fire Service Financial Review and Analysis

## Bethany Beach - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
705A-2	705A-2 · Alarm	\$ 3,180.00	\$ 3,058.68	\$ 3,500.00	\$ 4,155.04	\$ 3,500.00	\$ 3,947.41	\$ 3,500.00	\$ 8,461.73	\$ 3,500.00	\$ 5,591.57
705A-3	705A-3 · Pest Control	\$ 411.00	\$ 423.00	\$ 425.00	\$ 426.00	\$ 425.00	\$ 429.00	\$ 429.00	\$ 435.00	\$ 450.00	\$ 441.00
705A-4	705A-4 · Elevator	\$ 4,200.00	\$ 3,346.00	\$ 2,000.00	\$ 1,915.00	\$ 2,000.00	\$ 1,800.00	\$ 2,000.00	\$ 1,800.00	\$ 2,000.00	\$ 2,325.00
705A-5	705A-5 · Lawn Care	\$ 800.00	\$ 800.00	\$ 600.00	\$ 800.00	\$ 800.00	\$ 1,115.00	\$ 724.00	\$ 724.00	\$ 750.00	\$ 724.00
705A-6	705A-6 · Gym equipment	\$ 275.00	\$ -	\$ 275.00	\$ 284.95	\$ 285.00	\$ 399.00	\$ 285.00	\$ -		\$ 300.00
705A-7	705A-7 · HVAC	\$ 2,140.00	\$ 4,855.40	\$ 3,050.00	\$ 5,457.75	\$ 3,050.00	\$ 8,208.50	\$ 6,000.00	\$ 5,766.25	\$ 6,000.00	\$ 10,756.25
705A	705A · Maint Contracts Sta 1 - Other		\$ -								\$ 558.00
	BUILDING MAINTENANCE										
705B	705B · Building maintenance/repairs										
705B-1	705B-1 · EMS Office Remodel								\$ 17,919.65		\$ 202.74
705B-2	705B-2 · Hurricane Ian Roof Damage								\$ (6,814.40)		\$ 5,750.00
705B-3	705B-3 · Lightning Strike 8 7 23										\$ (6,469.02)
	705B · Building maintenance/repairs - Other	\$ 10,000.00	\$ 14,742.74	\$ 10,000.00	\$ 15,811.66	\$ 15,000.00	\$ 15,740.78	\$ 15,000.00	\$ 16,113.24	\$ 10,000.00	\$ 24,804.91
	MAINT & REPAIR STA 1										
705C	705C · Cleaning supplies	\$ 10,000.00	\$ 6,910.42	\$ 7,500.00	\$ 8,036.05	\$ 8,000.00	\$ 7,323.62	\$ 8,000.00	\$ 9,171.76	\$ 7,500.00	\$ 8,819.58
705D	705D · Clean restrooms/carpets	\$ 1,200.00	\$ 1,631.68	\$ 1,800.00	\$ -	\$ 2,000.00		\$ 2,000.00	\$ 1,275.00	\$ 2,000.00	
705E	705E · Strip/wax floors	\$ 1,700.00	\$ -		\$ 1,850.00	\$ 2,000.00		\$ 2,000.00	\$ 2,100.00	\$ 2,000.00	
705	705 · Maintenance & Repair Sta. 1 - Other				\$ 18,270.00		\$ 8,031.95		\$ 30,805.99		
	MAINT & REPAIR STA 2										
710A	710A · Maint Contracts Sta 2										
710A-1	710A-1 · Fire Extinguishers	\$ 200.00	\$ 42.00	\$ 200.00	\$ 279.00	\$ 279.00	\$ 52.50	\$ 279.00		\$ 300.00	
710A-2	710A-2 · Pest control	\$ 411.00	\$ 567.00	\$ 425.00	\$ 570.00	\$ 425.00	\$ 573.00	\$ 425.00	\$ 579.00	\$ 450.00	\$ 585.00
710A-3	710A-3 · Alarm	\$ 1,000.00	\$ 802.00	\$ 750.00	\$ 802.00	\$ 750.00	\$ 357.04	\$ 750.00	\$ 1,339.16	\$ 750.00	\$ 1,264.20
710A-4	710A-4 · Lawn care	\$ 800.00	\$ 800.00	\$ 600.00	\$ 800.00	\$ 800.00	\$ 1,675.00	\$ 870.00	\$ 870.00	\$ 1,000.00	\$ 870.00
710A-5	710A-5 · HVAC							\$ 500.00	\$ 1,271.50	\$ 1,000.00	\$ 1,853.75
710B	710B · Maintenance	\$ 2,000.00	\$ 14.55	\$ 1,000.00	\$ 403.11	\$ 500.00	\$ 6,595.24	\$ 500.00	\$ 11.69	\$ 4,000.00	\$ 3,976.96
710	710 · Maintenance & Repair Sta. 2 - Other				\$ 29.86						
	EQUIPMENT MAINTENANCE										
719A	719A · Tools & Misc Supplies	\$ 3,000.00	\$ 3,013.65	\$ 3,500.00	\$ 4,091.70	\$ 10,683.00	\$ 8,771.38	\$ 5,000.00	\$ 2,564.58	\$ 5,000.00	\$ 4,164.26
719B	719B · Chain saw maintenance	\$ 300.00	\$ 198.68	\$ 300.00	\$ 325.91	\$ 400.00	\$ 53.16	\$ 500.00		\$ 500.00	
719C	719C · Small equip maintenance	\$ 1,000.00	\$ 426.60	\$ 1,000.00	\$ 195.00	\$ 500.00		\$ 500.00		\$ 500.00	\$ 433.52
719D	719D · Hurst maintenance										
719D-1	719D-1 · Hurst maintenance contract	\$ 3,500.00	\$ 2,538.16	\$ 3,000.00	\$ 2,733.96	\$ 3,500.00	\$ 3,500.00	\$ 4,500.00		\$ 4,600.00	\$ 4,600.00
719D	719D · Hurst maintenance - Other	\$ 2,000.00	\$ 3,001.00	\$ 2,000.00	\$ 2,459.99	\$ 2,000.00	\$ 4,254.18	\$ 3,500.00	\$ 692.25	\$ 3,500.00	\$ 2,690.61
719E	719E · Gas monitor maintenance	\$ 500.00	\$ 559.12	\$ 1,000.00	\$ 162.50	\$ 200.00	\$ 500.58	\$ 500.00	\$ 1,599.23	\$ 2,200.00	\$ 2,662.87
719G	719G · Hose Testing	\$ 5,000.00	\$ 4,686.08	\$ 5,000.00	\$ 3,877.01	\$ 5,000.00	\$ 3,547.57	\$ 4,000.00	\$ 4,092.33	\$ 4,500.00	\$ 4,902.22
719H	719H · Easter Truck Lift Maintenance	\$ 199.00	\$ 632.46	\$ 1,000.00	\$ 225.00	\$ 300.00	\$ 199.00	\$ 300.00		\$ 400.00	
719	719 · Equipment Maintenance - Other		\$ 15,662.86		\$ 69,791.62				\$ 989.32		
	MAIN GENERATORS & CASCADE										
720A-1	720A-1 · Cascade service contract	\$ 2,000.00	\$ 2,040.00	\$ 2,000.00	\$ 2,040.00	\$ 2,040.00	\$ 2,142.00	\$ 2,200.00	\$ 2,142.00	\$ 2,200.00	\$ 2,225.00
720A-2	720A-2 · Generator station 1	\$ 933.00	\$ 554.09	\$ 933.00	\$ 2,643.88	\$ 1,990.00	\$ 1,061.20	\$ 2,000.00	\$ 1,333.41	\$ 2,000.00	\$ 1,221.58
720B	720B · Cascade Maintenance	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 153.90	\$ 1,000.00		\$ 1,000.00	
	PUMPER 70-02										
722A	722A · Maintenance/repairs/DOT	\$ 3,000.00	\$ 734.47	\$ 1,500.00	\$ 738.37	\$ 1,500.00	\$ 744.85	\$ 1,500.00	\$ 783.38	\$ 1,500.00	\$ 915.70
722B	722B · DOT service	\$ 200.00	\$ 160.00	\$ 200.00	\$ -	\$ 200.00		\$ 200.00	\$ 240.00	\$ 250.00	\$ 240.00
722C	722C · Pump Service	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00		\$ 500.00	\$ 411.60	\$ 500.00	\$ 758.32
722D	722D · Pump testing	\$ 350.00	\$ -	\$ 350.00	\$ 330.00	\$ 350.00	\$ 475.00	\$ 350.00	\$ 411.60	\$ 350.00	\$ 350.00
722E	722E · Ground ladder testing	\$ 200.00	\$ -	\$ 200.00	\$ -	\$ 200.00		\$ 200.00		\$ 200.00	\$ 200.00
722F	722F · Additional parts/repairs	\$ 1,000.00	\$ 438.75	\$ 1,000.00	\$ 1,012.05	\$ 1,500.00	\$ 6,783.33	\$ 4,000.00	\$ 2,668.18	\$ 4,000.00	\$ 5,101.36
	PUMPER 70-03										
723A	723A · Maintenance	\$ 3,000.00	\$ 882.05		\$ 1,080.01						
723B	723B · DOT service	\$ 200.00	\$ 160.00								
723C	723C · Pump service	\$ 500.00	\$ -								
723D	723D · Pump testing	\$ 350.00	\$ -								
723E	723E · Ground ladder testing	\$ 200.00	\$ -								
723F	723F · Additional part/repairs	\$ 1,000.00	\$ 1,779.85		\$ 2,030.61						
	PUMPER/LADDER 70-04										
724A	724A · Maintenance/repairs/DOT	\$ 5,000.00	\$ 897.19	\$ 1,500.00	\$ 891.98	\$ 1,500.00	\$ 1,338.54	\$ 1,500.00	\$ 942.52	\$ 1,500.00	\$ 1,069.57
724B	724B · DOT service	\$ 200.00	\$ 160.00	\$ 200.00		\$ 200.00		\$ 200.00	\$ 240.00	\$ 250.00	\$ 240.00
724C	724C · Pump service	\$ 500.00	\$ -	\$ 500.00		\$ 500.00		\$ 500.00	\$ 323.95	\$ 500.00	\$ 452.56
724D	724D · Pump testing	\$ 350.00	\$ -	\$ 350.00	\$ 390.08	\$ 350.00	\$ 385.00	\$ 350.00	\$ 323.95	\$ 350.00	\$ 350.00
724E	724E · Ground ladder testing	\$ 200.00	\$ -	\$ 200.00		\$ 200.00		\$ 200.00	\$ 851.00	\$ 200.00	\$ 200.00



# Sussex County Fire Service Financial Review and Analysis

## Bethany Beach - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
724F	724F · Main ladder testing	\$ 780.00	\$ -	\$ 780.00		\$ 780.00		\$ 780.00		\$ 2,285.00	\$ 720.15
724G	724G · Ladder service	\$ 2,500.00	\$ -	\$ 2,500.00		\$ 2,500.00		\$ 2,500.00		\$ 2,500.00	\$ -
724H	724H · Additional part/repairs	\$ 8,000.00	\$ 2,123.03	\$ 2,500.00	\$ 19,993.24	\$ 12,000.00	\$ 3,674.24	\$ 12,000.00	\$ 16,762.39	\$ 12,000.00	\$ 21,363.54
724	724 · Pumper/Ladder 70-04 - Other PUMPER/LADDER 70-05	\$ -							\$ 2,131.00		
725A	725A · Maintenance/repairs/DOT	\$ 3,000.00	\$ 860.32	\$ 1,500.00	\$ 842.92	\$ 1,500.00	\$ 866.31	\$ 1,500.00	\$ 857.36	\$ 1,500.00	\$ 1,032.81
725B	725B · DOT service	\$ 200.00	\$ 160.00	\$ 200.00		\$ 200.00		\$ 200.00	\$ 240.00	\$ 250.00	\$ 240.00
725C	725C · Pump service	\$ 500.00		\$ 500.00		\$ 500.00		\$ 500.00	\$ 323.95	\$ 500.00	\$ -
725D	725D · Pump testing	\$ 350.00		\$ 350.00	\$ 453.48	\$ 350.00	\$ 385.00	\$ 350.00	\$ 323.95	\$ 350.00	\$ 802.56
725E	725E · Ground ladder testing	\$ 300.00		\$ 300.00		\$ 300.00		\$ 300.00	\$ 851.00	\$ 300.00	\$ 274.00
725F	725F · Main ladder testing	\$ 780.00		\$ 780.00		\$ 780.00		\$ 780.00		\$ 2,285.00	\$ 773.85
725G	725G · Ladder service	\$ 2,500.00		\$ 2,500.00		\$ 2,500.00		\$ 2,500.00		\$ 2,500.00	\$ -
725H	725H · Additional parts/repairs LADDER 70-07	\$ 8,000.00	\$ 5,946.32	\$ 6,500.00	\$ 8,400.80	\$ 9,000.00	\$ 5,944.64	\$ 9,000.00	\$ 6,376.29	\$ 9,000.00	\$ 14,953.81
727A	727A · Maintenance/repairs/DOT	\$ 4,500.00	\$ 1,012.15	\$ 1,500.00	\$ 1,022.85	\$ 1,500.00	\$ 1,022.85	\$ 1,500.00	\$ 712.60	\$ 1,500.00	\$ 1,168.50
727B	727B · DOT service	\$ 200.00	\$ 160.00	\$ 200.00		\$ 200.00		\$ 200.00	\$ 240.00	\$ 250.00	\$ 240.00
727C	727C · Pump service	\$ 500.00		\$ 500.00		\$ 500.00		\$ 500.00	\$ 323.95	\$ 500.00	\$ 452.56
727D	727D · Pump testing	\$ 350.00		\$ 350.00	\$ 330.00	\$ 350.00	\$ 385.00	\$ 350.00	\$ 323.95	\$ 350.00	\$ 350.00
727E	727E · Ground ladder testing	\$ 300.00	\$ 300.00	\$ 300.00		\$ 300.00		\$ 300.00	\$ 851.00	\$ 300.00	\$ 316.00
727F	727F · Main ladder testing	\$ 780.00	\$ 780.00	\$ 780.00		\$ 780.00	\$ 3,473.40	\$ 780.00		\$ 2,285.00	\$ 575.00
727G	727G · Ladder service	\$ 2,500.00	\$ 3,538.90	\$ 2,500.00		\$ 2,500.00		\$ 2,500.00		\$ 2,500.00	\$ -
727H	727H · Additional parts/repairs BRUSH 70-00	\$ 1,000.00	\$ 10,821.22	\$ 3,000.00	\$ 2,482.76	\$ 7,000.00	\$ 24,390.92	\$ 7,000.00	\$ 9,902.79	\$ 7,000.00	\$ 20,557.09
728A	728A · Maintenance/repairs/DOT	\$ 1,000.00	\$ 587.99	\$ 1,000.00	\$ 598.03	\$ 1,000.00	\$ 617.17	\$ 1,000.00	\$ 112.59	\$ 1,000.00	\$ 35.48
728B	728B · DOT service	\$ 200.00	\$ 160.00	\$ 200.00		\$ 200.00		\$ 200.00		\$ 250.00	
728C	728C · Pump service	\$ 250.00	\$ -	\$ 250.00		\$ 250.00		\$ 250.00		\$ 250.00	
728D	728D · Additional repairs/svc TRAFFIC CONTROL	\$ 1,000.00	\$ 1,601.80	\$ 1,000.00	\$ 1,336.77	\$ 1,500.00	\$ 257.71	\$ 1,500.00	\$ 2,873.74	\$ 500.00	\$ 2,923.17
729A	729A · Maintenance/repairs/DOT	\$ 1,000.00	\$ 525.42	\$ 500.00	\$ 46.06	\$ 500.00	\$ 386.06	\$ 500.00	\$ 575.55	\$ 500.00	\$ 570.26
729B	729B · DOT service	\$ 200.00	\$ 160.00	\$ 200.00	\$ -	\$ 200.00		\$ 200.00	\$ 240.00	\$ 250.00	\$ 240.00
729C	729C · Additional repairs/svc UTILITY VAN	\$ 1,000.00	\$ 6,006.53	\$ 250.00	\$ 1,097.01	\$ 500.00	\$ 3,938.36	\$ 500.00	\$ (2,234.84)	\$ 500.00	\$ 4,616.45
730A	730A · Maintenance/repairs/DOT	\$ 500.00	\$ 351.48	\$ 500.00	\$ 287.43	\$ 500.00	\$ 359.11	\$ 500.00	\$ 295.77	\$ 500.00	\$ 661.71
730B	730B · DOT service	\$ 200.00	\$ 160.00	\$ 200.00		\$ 200.00		\$ 200.00	\$ 240.00	\$ 250.00	\$ 240.00
730C	730C · Additional repair/svc UTILITY PICK UP	\$ 250.00	\$ -	\$ 250.00	\$ 828.68	\$ 500.00		\$ 500.00	\$ -	\$ 500.00	\$ 39.98
731A	731A · Maintenance/repairs/DOT	\$ 500.00	\$ 376.85	\$ 500.00		\$ 500.00		\$ 500.00	\$ 575.55	\$ 500.00	\$ 1,175.20
731B	731B · DOT service	\$ 200.00	\$ 160.00	\$ 200.00		\$ 200.00		\$ 200.00	\$ 240.00	\$ 250.00	\$ 240.00
731C	731C · Additional repairs/svc COMMAND CAR	\$ 1,000.00	\$ 2,274.79	\$ 250.00	\$ 1,096.43	\$ 500.00	\$ 376.25	\$ 500.00	\$ 502.96	\$ 500.00	\$ 1,726.32
733A	733A · Maintenance/repairs/DOT	\$ 1,000.00	\$ 276.01	\$ 1,000.00	\$ 479.05	\$ 500.00	\$ 299.51	\$ 500.00	\$ 285.19	\$ 500.00	\$ 484.93
733B	733B · DOT service	\$ 200.00	\$ 160.00	\$ 200.00		\$ 200.00		\$ 200.00	\$ 240.00	\$ 250.00	\$ 240.00
733C	733C · Additional repairs/svc	\$ 1,000.00	\$ 1,296.21	\$ 1,500.00	\$ 4,504.34	\$ 2,500.00	\$ 2,379.68	\$ 2,500.00	\$ 3,271.85	\$ 2,500.00	\$ 1,548.09
733	733 · Command Car 70-08 · Other WATERCRAFT		\$ -						\$ 39.95		
734A	734 A · Ski - 70										
734A-2	734A-2 · Marine 2 maintenance/repairs	\$ 5,000.00	\$ 2,932.43	\$ 1,500.00	\$ 1,140.58	\$ 1,000.00	\$ 2,066.87	\$ 1,000.00	\$ 1,757.08	\$ 2,000.00	\$ 4,848.66
734A-3	734A-3 · Marine 3 maintenance/repairs	\$ 1,500.00	\$ 930.69	\$ 1,000.00	\$ 1,859.11	\$ 1,000.00	\$ 1,177.68	\$ 1,000.00	\$ 1,724.97	\$ 2,000.00	\$ 2,356.22
734A-4	734A-4 · Marine 5 maintenance/repairs	\$ 1,500.00	\$ 689.54	\$ 1,000.00	\$ 250.96	\$ 500.00	\$ -			\$ -	\$ -
734B	734 B · Marine 70										
734B-1	734B-1 · Maintenance/repairs	\$ 1,000.00	\$ 537.32	\$ 500.00	\$ 350.64	\$ 250.00	\$ 107.40	\$ 250.00	\$ 107.34	\$ 250.00	\$ 11.38
734B-2	734B-2 · Additional repairs	\$ 500.00	\$ -	\$ 500.00	\$ 75.46	\$ 250.00	\$ 1,218.87	\$ 250.00	\$ 795.95	\$ 1,000.00	\$ 111.56
734B	Total 734 B · Marine 70										
734C	734C · Inflatable Marine 4	\$ 500.00	\$ -	\$ 250.00		\$ 250.00	\$ 625.38	\$ 250.00		\$ 250.00	\$ -
734D	734D · Argo				\$ 1,518.71	\$ 1,000.00	\$ 3,159.29	\$ 1,000.00	\$ 907.11	\$ 1,500.00	\$ 4,430.13
	ALL OTHER VEHICLE CHARGES										
735A	735A · Service & maintenance	\$ 2,000.00	\$ 765.64	\$ 1,200.00	\$ 30.93	\$ 650.00	\$ 196.88	\$ 650.00		\$ 650.00	\$ -
735B	735B · Stay-dry	\$ 1,200.00	\$ -	\$ 500.00		\$ 250.00	\$ 460.00	\$ 500.00		\$ 500.00	\$ -
735C	735C · Towing svc (unscheduled)	\$ 500.00	\$ 750.00	\$ 500.00		\$ 500.00	\$ 450.00	\$ 500.00	\$ 236.00	\$ 500.00	\$ -
735D	735D · Miscellaneous	\$ 1,000.00	\$ 2,127.72	\$ 1,000.00	\$ 4,046.32	\$ 2,100.00	\$ 197.27	\$ 2,700.00	\$ 3,358.24	\$ 2,700.00	\$ 1,724.17
	PUMPER 70-52	\$ 1,500.00	\$ 2,284.43	\$ 2,000.00	\$ 3,854.12	\$ 1,100.00	\$ 156.85	\$ 1,100.00	\$ 508.23	\$ 2,000.00	\$ 1,154.52

# Sussex County Fire Service Financial Review and Analysis

## Bethany Beach - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
737A	737A · Air pack parts	\$ 1,000.00	\$ 197.40	\$ 500.00	\$ -	\$ 500.00	\$ 719.37	\$ 500.00		\$ 500.00	\$ 5,166.87
737B	737B · Yearly air pack maintenance	\$ 3,000.00	\$ (1,825.59)	\$ 3,000.00	\$ 3,820.00	\$ 3,500.00	\$ 4,314.33	\$ 4,000.00	\$ 3,534.96	\$ 4,000.00	\$ 5,735.81
737C	737C · Face pieces	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 250.00	\$ 600.83	\$ 650.00		\$ 5,250.00	\$ -
737D	737D · Miscellaneous	\$ 500.00	\$ 1,515.77	\$ 2,000.00	\$ 2,946.83	\$ 1,500.00	\$ 6,242.48	\$ 1,500.00	\$ 1,752.56	\$ 2,000.00	\$ 2,536.47
737	737 · Other Equipment/Airpacks - Other						\$ (3,309.97)				\$ -
738A	738A · Maintenance/repairs/service	\$ 1,000.00	\$ 647.50	\$ 1,000.00	\$ 658.92	\$ 1,000.00	\$ 707.18	\$ 3,500.00	\$ 923.06	\$ 1,500.00	\$ 990.93
738B	738B · Additional repairs/svc	\$ 1,000.00	\$ 6,678.66	\$ 1,000.00	\$ 1,751.99	\$ 1,000.00	\$ 2,566.06	\$ 3,500.00	\$ 7,935.32	\$ 1,500.00	\$ 3,046.73
739	739 Fire Police Gasoline	\$ 4,826.00	\$ 5,305.71	\$ 5,500.00	\$ 2,942.55	\$ 2,500.00	\$ 4,676.49	\$ 5,400.00	\$ 8,453.49	\$ 8,500.00	\$ 6,514.65
	FIRE POLICE										
740A	740A · New uniforms/replacement gear	\$ 500.00	\$ 36.00	\$ 500.00				\$ 1,200.00		\$ 5,115.00	\$ 1,791.69
740B	740B · Replacement batteries	\$ 500.00	\$ 99.95	\$ 250.00		\$ 100.00					\$ -
740C	740C · Light Bars	\$ 500.00	\$ 520.95	\$ 500.00	\$ 2,093.40	\$ 175.00	\$ 1,725.65	\$ 2,430.00	\$ 1,095.86	\$ 1,500.00	\$ 2,574.87
740D	740D · Signs	\$ 500.00	\$ 100.00	\$ 250.00			\$ 57.00	\$ 940.00		\$ 500.00	\$ 40.00
740	740 · Fire Police Expenses - Other								\$ 1,338.91		\$ -
741	741 -- Ranger UTV								\$ 3,142.95	\$ 1,000.00	\$ 1,528.39
750A	750A · UHF pagers	\$ 3,000.00	\$ 7,445.00	\$ 1,500.00		\$ 500.00	\$ 1,501.00			\$ 2,000.00	\$ 375.00
750B	750B · Pager batteries	\$ 500.00	\$ 27.25	\$ 150.00	\$ 69.80	\$ 50.00		\$ 50.00		\$ 100.00	\$ -
750C	750C · 800 batteries	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 1,924.25	\$ 1,000.00		\$ 1,000.00	\$ 2,141.82	\$ 1,500.00	\$ -
750D	750D · Radio maintenance	\$ 1,500.00	\$ 1,682.27	\$ 1,000.00	\$ 190.00	\$ 500.00	\$ 353.90				\$ 2,165.64
750E	750E · Radio maintenance/repairs	\$ 1,000.00	\$ 2,000.00	\$ 500.00	\$ 6,486.08	\$ 1,000.00	\$ 1,835.00	\$ 2,000.00	\$ 1,000.00	\$ 4,500.00	\$ 2,174.11
750F	750F · Hot radio mics	\$ 2,000.00	\$ 5,000.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 159.80	\$ 500.00		\$ 2,000.00	\$ 3,672.00
750G	750G · VHF Radios	\$ 900.00	\$ -	\$ 1,000.00			\$ 999.95				\$ -
755A	755A · Morning pride gear	\$ 12,000.00	\$ 15,225.26	\$ 20,000.00	\$ 36,090.58	\$ 25,000.00	\$ 20,809.16	\$ 7,500.00	\$ 10,957.64	\$ 18,000.00	\$ 25,448.80
755B	755B · Leather boots	\$ 1,500.00	\$ 1,261.32	\$ 3,000.00	\$ 5,023.93	\$ 4,000.00	\$ 1,368.65	\$ 2,000.00		\$ 8,000.00	\$ 2,444.45
755C	755C · Rope rescue equip	\$ -	\$ 157.75	\$ 5,000.00	\$ 3,657.50	\$ 4,700.00	\$ 2,858.91	\$ 3,500.00	\$ 2,715.30	\$ 2,000.00	\$ 1,730.59
755D	755D · Misc hose	\$ 1,000.00	\$ -	\$ 5,000.00	\$ 4,937.50	\$ 10,000.00	\$ 12,123.31	\$ 10,000.00	\$ 13,139.50	\$ 10,000.00	\$ 14,485.95
755E	755E · Misc equip	\$ 2,500.00	\$ 2,060.23	\$ 3,000.00	\$ 1,695.37	\$ 5,000.00	\$ 3,452.58	\$ 4,000.00	\$ 6,315.75	\$ 5,000.00	\$ 4,675.17
755G	755G · Fire helmets	\$ 1,800.00	\$ 530.00	\$ 1,800.00	\$ 1,164.70	\$ 1,861.00	\$ 128.50	\$ 1,000.00	\$ 1,367.00	\$ 2,000.00	\$ 3,814.00
755H	755H · T-shirts for July 4th	\$ 1,500.00	\$ 747.00	\$ 1,000.00	\$ -		\$ 2,950.74	\$ 3,200.00	\$ -	\$ 3,200.00	\$ -
755I	755I · Company tags	\$ 500.00	\$ -	\$ 500.00	\$ 1,100.00	\$ 250.00		\$ 150.00	\$ 100.00	\$ 200.00	\$ 550.00
755J	755J · Accountability tags	\$ 500.00	\$ 687.97	\$ 750.00	\$ 59.37			\$ -			\$ -
755K	755K · Gas monitor	\$ 1,000.00	\$ 921.05	\$ 1,000.00	\$ -			\$ 500.00			\$ -
755L	755L · Water rescue gear	\$ 4,000.00	\$ 5,450.00	\$ 3,500.00	\$ 2,928.60	\$ 2,000.00		\$ 1,000.00	\$ 314.74	\$ 1,000.00	\$ -
755M	755M · Dry suits	\$ 12,000.00	\$ 12,739.50								\$ -
755N	755N · Officers meetings	\$ 500.00	\$ 127.84	\$ 500.00	\$ 353.95						\$ 60.00
755P	755P · Gear Lockers	\$ -	\$ -	\$ 500.00	\$ 819.00	\$ 820.00			\$ 40.00	\$ 500.00	\$ -
755Q	755Q · RFT equipment	\$ 800.00	\$ -								\$ -
755R	755R · Jet ski jackets	\$ 1,600.00	\$ 489.80								\$ -
755S	755S · Portable lights	\$ 1,500.00	\$ 1,175.00	\$ 2,750.00	\$ 2,480.00	\$ 650.00					\$ -
755T	755T · Engine 2 & 3 hydrant valves	\$ 2,100.00	\$ 1,638.30								\$ -
755	755 · Personnel Equip. & Supplies - Other		\$ 469.59		\$ 286.55		\$ 659.28		\$ 2,406.25		\$ -
757	757 Medical Supplies & Physicals	\$ 15,000.00	\$ 8,061.00	\$ 10,480.00	\$ 2,062.00	\$ 10,480.00	\$ 9,493.36	\$ 2,000.00	\$ 1,270.00	\$ 12,000.00	\$ 13,390.68
759A	759A · Gas for Apparatuses	\$ 4,000.00	\$ 3,626.99	\$ 4,000.00	\$ 5,016.79	\$ 5,250.00	\$ 2,683.29	\$ 2,500.00	\$ 4,604.09	\$ 4,000.00	\$ 5,550.19
759B	759B · Non-ethanol Fuel	\$ 3,900.00	\$ 3,530.00	\$ 4,000.00	\$ 2,975.00	\$ 4,000.00	\$ 1,716.00	\$ 1,000.00	\$ 377.75	\$ 750.00	\$ 379.28
759C	759C · Ethanol mix 50-1		\$ -					\$ 1,500.00		\$ 500.00	\$ -
759D	759 · Gasoline - Other		\$ 478.78								\$ -
760	760 Diesel Fuel	\$ 6,000.00	\$ 5,701.03	\$ 6,000.00	\$ 4,463.55	\$ 5,250.00	\$ 6,052.29	\$ 6,500.00	\$ 10,573.81	\$ 10,000.00	\$ 9,094.87
	REFRESHMENTS										
765A	765A · 4th of July Refreshments	\$ 2,500.00	\$ 3,199.79	\$ 3,000.00	\$ 747.99	\$ 3,000.00	\$ 2,034.96	\$ 2,100.00	\$ 1,590.38	\$ 2,250.00	\$ 1,792.85
765B	765B · 10-17 Costs	\$ 575.00	\$ 320.52	\$ 500.00	\$ -	\$ 250.00	\$ 59.76	\$ 200.00	\$ 681.53	\$ 500.00	\$ 586.11
765C	765C · Food for Fire Drills	\$ 1,200.00	\$ 1,332.46	\$ 1,750.00	\$ 1,194.48		\$ 121.40		\$ 123.45	\$ -	\$ 253.52
765D	765D · Monthly Meeting Costs	\$ 1,800.00	\$ 1,421.02	\$ 1,500.00	\$ 506.90		\$ 89.05	\$ 1,800.00	\$ 2,832.93	\$ 2,750.00	\$ 2,430.58
765E	765E · Soda Machine	\$ 3,500.00	\$ 3,315.75	\$ 3,500.00	\$ 3,343.00	\$ 3,500.00	\$ 3,511.25	\$ 4,200.00	\$ 3,342.37	\$ 3,500.00	\$ 5,362.48
765F	765F · Coffee & Condiments	\$ 2,500.00	\$ 3,076.57	\$ 2,500.00	\$ 2,932.90	\$ 2,700.00	\$ 2,628.31	\$ 2,800.00	\$ 2,658.00	\$ 2,800.00	\$ 2,943.75
765H	765H · Bottled Water	\$ 800.00	\$ 2,320.08	\$ 2,000.00	\$ 496.50	\$ 1,000.00	\$ 2,202.70	\$ 2,400.00	\$ 1,580.10	\$ 2,400.00	\$ 2,234.13
765I	765I · Storms	\$ 700.00	\$ 380.25	\$ 700.00	\$ 292.36	\$ 500.00	\$ -		\$ 1,395.23	\$ 1,200.00	\$ 686.97
765J	765J · Duty Crew	\$ 250.00	\$ 371.83	\$ 500.00	\$ 719.23		\$ 626.05	\$ 200.00	\$ 127.79	\$ 500.00	\$ 1,049.77
765K	765K · Triathlon	\$ 325.00	\$ 431.86	\$ 500.00	\$ -		\$ 30.97	\$ 100.00	\$ -		\$ -
769	Utilities Station 1	\$ 21,000.00	\$ 20,195.36	\$ 21,000.00	\$ 15,810.77	\$ 17,200.00	\$ 17,238.50	\$ 18,540.00	\$ 17,729.82	\$ 18,000.00	\$ 22,780.54
770	Utilities Station 2	\$ 4,000.00	\$ 3,317.92	\$ 4,000.00	\$ 2,798.48	\$ 4,200.00	\$ 2,728.93	\$ 3,020.00	\$ 3,565.53	\$ 4,000.00	\$ 3,509.45
771A	771A · Modem-Apparatus (Verizon/AT&T)	\$ 6,500.00	\$ 6,028.84	\$ 7,055.00	\$ 5,391.79	\$ 5,075.00	\$ 5,484.85	\$ 5,800.00	\$ 5,350.20	\$ 5,500.00	\$ 5,213.39
771B	771B · Land Lines	\$ 5,100.00	\$ 5,673.06	\$ 5,500.00	\$ 4,959.93	\$ 1,846.00	\$ 2,413.60				\$ -



# Sussex County Fire Service Financial Review and Analysis

## Bethany Beach - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
771C	771C · Internet	\$ 1,700.00	\$ 1,865.02	\$ 1,650.00	\$ 1,713.44	\$ 976.00	\$ 2,590.22				\$ -
771D	771D · Internet & Phone (Comcast)					\$ 5,263.00	\$ 4,801.49	\$ 4,800.00	\$ 5,101.02	\$ 5,000.00	\$ 5,854.36
771	771 · Internet/Phone & Cable Sta 1 - Other								\$ 24.95		\$ -
772A	772A · Internet & Phones (Comcast)										\$ 306.76
772	772 · Internet/Phone & Cable Sta 2 - Other	\$ 2,600.00	\$ 2,642.72	\$ 2,820.00	\$ 3,268.07	\$ 3,360.00	\$ 2,788.33	\$ 2,990.00	\$ 2,835.30	\$ 2,900.00	\$ 2,763.70
773A	773A · Propane			\$ 9,625.00	\$ 8,176.08	\$ 9,625.00	\$ 11,124.27	\$ 11,635.00	\$ 13,727.85	\$ 15,000.00	\$ 2,873.03
773B	773B · County Utility - Sewer			\$ 4,964.00	\$ 4,964.00	\$ 4,964.00	\$ 4,998.00	\$ 5,108.00	\$ 5,236.00	\$ 5,350.00	\$ 5,525.00
773	773 · Propane & Sewer - Station 1 - Other	\$ 15,695.00	\$ 14,901.57								\$ -
774A	774A · Cable	\$ 372.00	\$ 357.60	\$ 375.00	\$ 358.68	\$ 375.00	\$ 328.46	\$ 340.00	\$ 359.04	\$ 375.00	\$ 492.44
774B	774B · Water	\$ 500.00	\$ 258.16	\$ 500.00	\$ -	\$ 500.00				\$ 800.00	\$ -
790A	790A · Dinner	\$ 6,000.00	\$ 7,877.00	\$ 6,100.00		\$ 6,100.00	\$ 321.07	\$ 8,000.00	\$ 22,053.96	\$ 10,000.00	\$ 18,067.50
790B	790B · Hall rental/DJ	\$ 500.00	\$ -	\$ 200.00		\$ 200.00	\$ 550.00	\$ 500.00	\$ 550.00	\$ 500.00	\$ 550.00
790C	790C · Program, invitations, etc.	\$ 300.00	\$ 492.12	\$ 500.00		\$ 500.00		\$ 500.00	\$ 496.58	\$ 400.00	\$ 143.38
790D	790D · Misc/Duty Crew Dinner	\$ 1,000.00	\$ 549.87	\$ 500.00		\$ 500.00	\$ 356.32	\$ 500.00	\$ 1,065.24	\$ 750.00	\$ 377.55
791A	791A · Service awards	\$ 2,000.00	\$ 716.92	\$ 2,000.00		\$ 2,000.00	\$ 1,996.35	\$ 2,000.00	\$ 3,633.65	\$ 2,000.00	\$ 2,501.16
791B	791B · Top 10/members/door	\$ 4,000.00	\$ 3,672.85	\$ 4,950.00		\$ 4,950.00	\$ 975.00	\$ 5,000.00	\$ 6,708.95	\$ 4,000.00	\$ 1,500.00
791C	791C · Line officer gifts	\$ 3,500.00	\$ 3,220.10	\$ 2,850.00		\$ 2,850.00	\$ 900.00	\$ 2,850.00	\$ 5,325.00	\$ 3,000.00	\$ 3,340.15
791D	791D · President gifts	\$ 1,500.00	\$ 179.67	\$ 500.00		\$ 500.00	\$ 169.00	\$ 500.00	\$ 318.27	\$ 500.00	\$ 400.00
792	792-Picnic									\$ 5,000.00	
793A	793A · Chief/County meeting	\$ 1,100.00	\$ 844.43	\$ 1,200.00		\$ 1,200.00	\$ 3,250.00	\$ 3,250.00	\$ -	\$ 3,500.00	\$ 2,452.32
793B	793B · Family fun nights								\$ 1,430.00	\$ 1,480.00	\$ 1,480.00
793C	793C · Recruitment & Retention										\$ 269.98
793D	793D · 75th Anniversary										\$ 8,224.99
795A	795A · DVFA rooms/meals	\$ 1,500.00	\$ 2,824.86	\$ 1,500.00		\$ 1,000.00	\$ 1,678.34	\$ 1,800.00	\$ 243.92	\$ 1,800.00	\$ -
795B	795B · Public relation meetings	\$ 500.00	\$ -							\$ 500.00	\$ -
800A	800A · DVFA	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
800B	800B · Fire Chief Association	\$ 70.00		\$ 70.00	\$ 30.00	\$ 30.00		\$ 30.00	\$ 20.00	\$ 30.00	\$ -
800C	800C · Sussex Fire Chief Association	\$ 90.00	\$ 75.00	\$ 90.00		\$ 90.00	\$ 50.00	\$ 90.00	\$ 75.00	\$ 90.00	\$ 120.00
800D	800D · DE/State Fire Chf/Fire Pol Assc	\$ 108.00	\$ 128.00	\$ 128.00	\$ 110.00	\$ 110.00	\$ 40.00	\$ 110.00	\$ 108.00	\$ 110.00	\$ 56.00
800E	800E · Sussex Cnty Vol Firemens Assoc	\$ 300.00	\$ 400.00	\$ 400.00	\$ 300.00	\$ 300.00	\$ 400.00	\$ 300.00	\$ -	\$ 300.00	\$ 300.00
800F	800F · Bethany Fenwick Chamber	\$ 150.00	\$ 250.00	\$ 275.00	\$ 200.00	\$ 275.00	\$ 200.00	\$ 250.00	\$ 200.00	\$ 250.00	\$ 200.00
800G	800G · Fire Dept Training Institute	\$ 240.00	\$ 240.00	\$ 240.00	\$ 210.00	\$ 300.00	\$ 600.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
800H	800H · MRA Dues DVFA	\$ 4,700.00	\$ 4,762.89	\$ 4,955.00	\$ 4,954.36	\$ 5,152.00	\$ 11,705.14	\$ 6,160.00	\$ 6,405.59	\$ 6,407.00	\$ -
800I	800I · Bshfit Blue Card Membership	\$ 125.00	\$ 16.80	\$ 125.00	\$ -	\$ 125.00		\$ 125.00	\$ -	\$ 125.00	\$ -
800J	800J · Amazon	\$ 162.00	\$ 129.90	\$ 230.00	\$ 51.96	\$ 81.00	\$ 179.00	\$ 179.00	\$ 179.00	\$ 199.00	\$ 179.00
800K	800K · Quill	\$ 69.00	\$ 69.99	\$ 69.00	\$ 69.99	\$ 70.00	\$ 69.99	\$ 70.00	\$ 69.99	\$ 70.00	\$ 69.99
800L	800L · Boat USA	\$ 149.00		\$ 149.00	\$ 159.00	\$ 180.00	\$ 159.00	\$ 159.00	\$ 165.00	\$ 180.00	\$ 165.00
800M	800M · Zoom								\$ 149.90	\$ 165.00	\$ 149.90
800	800 · Dues & Subscriptions - Other		\$ 345.00		\$ 355.00		\$ 95.00				
805	805 Training								\$ 420.12		
805A	805A · DSFS	\$ 2,000.00	\$ 3,682.70	\$ 2,500.00	\$ 6,461.68	\$ 4,500.00	\$ 5,410.00	\$ 6,000.00	\$ 1,860.00	\$ 3,000.00	\$ 8,005.00
805B	805B · Outside fire training	\$ 1,500.00	\$ 320.09	\$ 1,500.00	\$ 221.21	\$ 500.00	\$ 5.20	\$ 500.00	\$ 49.45	\$ 500.00	\$ 65.06
805C	805C · Cars for training	\$ 750.00	\$ 300.00	\$ 500.00		\$ 500.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 550.00
805D	805D · Smoke for smoke machine	\$ 200.00		\$ 200.00		\$ 750.00					
805E	805E · Proboard Fire Training			\$ 1,500.00		\$ 500.00		\$ 150.00		\$ 150.00	\$ 20.00
805G	805G · ALERT	\$ 4,500.00									
805H	805H · FDTN	\$ 12,000.00	\$ 4,025.76	\$ 12,000.00	\$ 5,658.16	\$ 9,000.00		\$ 5,000.00	\$ 5,171.39	\$ 15,000.00	\$ -
805I	805I · Hurricane Conf/Swiftwater Resc	\$ 8,000.00		\$ 14,000.00	\$ 13,500.00	\$ 8,000.00		\$ 1,500.00			\$ -
805	805 · Training - Other						\$ (1,300.00)				\$ -
810	810 Insurnace	\$ 33,900.00	\$ 34,681.90	\$ 37,500.00	\$ 39,581.05	\$ 44,000.00	\$ 42,301.25	\$ 44,000.00	\$ 44,093.24	\$ 44,000.00	\$ 49,469.68
	Investment Mgmt & trustee Fund								\$ 13,945.98		\$ -
815	815 Pension Expense	\$ 17,565.00	\$ 19,302.82	\$ 18,000.00	\$ 20,392.76	\$ 18,000.00	\$ 19,665.90	\$ 18,035.00	\$ 17,120.81	\$ 15,330.00	\$ 18,929.55
820	820 Recreation Rooms	\$ 1,600.00	\$ 1,580.35	\$ 1,600.00	\$ 1,963.21	\$ 1,855.00	\$ 1,605.91	\$ 1,933.00	\$ 1,929.43	\$ 1,908.00	\$ 2,107.03
830	830 Sunshine Fund	\$ 500.00	\$ 328.70	\$ 500.00	\$ 243.46	\$ 250.00	\$ 461.73	\$ 500.00	\$ 882.63	\$ 750.00	\$ 410.74
835	835 Fire Prevention	\$ 3,000.00	\$ 4,305.40	\$ 3,000.00	\$ (2,045.18)	\$ 3,000.00	\$ 808.51	\$ 4,200.00	\$ 1,877.11	\$ 2,500.00	\$ 2,417.00
840	840 Fund Drive Expenses	\$ 16,000.00	\$ 17,190.48	\$ 20,000.00	\$ 17,514.36	\$ 20,000.00	\$ 17,466.32	\$ 23,000.00	\$ 17,541.47	\$ 23,000.00	\$ 19,232.35
841A	841A · Quarter Auction	\$ 2,000.00	\$ 3,664.93		\$ -						\$ -
841	841 · Other fund raising expenses - Other		\$ 7,335.90		\$ 5,489.42		\$ 4,754.70		\$ 10,571.95		\$ -
846A	846A · Class A	\$ 1,200.00	\$ 1,141.64	\$ 1,200.00	\$ -	\$ 1,200.00	\$ 1,368.55	\$ 1,200.00	\$ 1,902.67	\$ 5,000.00	\$ 2,858.52
846B	846B · Duty uniforms/tshirts	\$ 250.00	\$ 425.00	\$ 500.00	\$ 1,779.25	\$ 750.00	\$ 1,663.00	\$ 750.00	\$ (40.00)	\$ 1,000.00	\$ 1,175.05
847	847 Contingency - President	\$ 2,000.00	\$ 785.15	\$ 2,000.00	\$ 292.25	\$ 500.00	\$ 100.00	\$ 500.00	\$ 151.90	\$ 500.00	\$ 100.00
855	855 Office Supplies & Postage	\$ 2,500.00	\$ 3,374.88	\$ 2,500.00	\$ 2,255.39	\$ 2,500.00	\$ 2,941.03	\$ 2,895.00	\$ 2,222.17	\$ 2,500.00	\$ 3,023.86

# Sussex County Fire Service Financial Review and Analysis

## Bethany Beach - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
856A	856A - Computer Contracts										
856A-1	856A-1 - Chief Tech - maintenance comput	\$ 1,000.00	\$ 2,932.00	\$ 1,000.00	\$ 3,650.00	\$ 1,000.00	\$ 3,500.00	\$ 1,000.00	\$ 3,980.00	\$ 4,000.00	\$ 9,218.49
856A-2	856A-2 - Chief Technologies - website	\$ 3,000.00	\$ 3,222.00	\$ 3,000.00	\$ 2,931.00	\$ 3,000.00	\$ 3,241.00	\$ 3,000.00	\$ 3,121.00	\$ 3,200.00	\$ 3,632.00
856A-3	856A-3 - Salamander (Fire Trax)	\$ 1,250.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,880.00	\$ 2,100.00	\$ 2,330.00	\$ 2,400.00	\$ 2,330.00
856A-4	856A-4 - RedAlert	\$ 8,500.00	\$ 10,660.35	\$ 9,000.00	\$ 9,090.32	\$ 9,180.00	\$ 9,312.03	\$ 9,500.00	\$ 11,928.75	\$ 12,275.00	\$ 10,229.34
856A-5	856A-5 - Trittech	\$ 2,000.00	\$ 2,037.50	\$ 2,000.00	\$ 2,082.31	\$ 2,000.00	\$ 2,117.87	\$ 2,200.00	\$ 2,223.78	\$ 2,300.00	\$ 2,446.17
856A	856A - Computer Contracts - Other								\$ 71.62		\$ -
856B	856B - Station computers	\$ 2,210.00	\$ 4,609.88	\$ 2,210.00	\$ 1,474.95	\$ 4,320.00	\$ 1,452.88	\$ 3,000.00	\$ 644.22	\$ 3,000.00	\$ 6,032.36
856C	856C - Key fobs	\$ 500.00	\$ 585.00	\$ 500.00	\$ -			\$ 500.00	\$ 648.00	\$ 500.00	\$ -
856D	856D - Misc repairs	\$ 1,000.00	\$ 179.88	\$ 1,000.00	\$ 1,151.31	\$ 3,000.00	\$ 3,435.59	\$ 4,000.00	\$ 1,009.50	\$ 5,000.00	\$ -
856E	856E - Display screen	\$ 1,000.00		\$ 1,600.00	\$ 913.28			\$ 1,000.00	\$ 424.89	\$ 1,500.00	\$ 1,417.97
856F	856F - Modems	\$ 800.00	\$ 2,817.92	\$ 3,000.00	\$ 2,125.00	\$ 3,639.00	\$ 33.78	\$ 3,700.00	\$ -	\$ 1,000.00	\$ -
856	856 - Computer & Peripherals - Other								\$ 811.97		\$ -
	Professional Services	\$ 5,000.00	\$ 5,968.00	\$ 10,000.00	\$ 3,821.00	\$ 10,000.00	\$ 5,608.74	\$ 8,000.00	\$ 5,609.35	\$ 8,000.00	\$ 9,562.64
	Knox Boxes	\$ 5,700.00	\$ 7,028.00	\$ 5,700.00	\$ 2,550.00	\$ 3,420.00	\$ 1,753.00	\$ 5,200.00	\$ 3,810.00	\$ 4,500.00	\$ 5,287.00
	Background Checks	\$ 500.00	\$ 495.00	\$ 500.00	\$ 333.06	\$ 500.00	\$ 175.00	\$ 500.00	\$ 400.75	\$ 500.00	\$ 89.75
896A	896A - Bank Fees - Credit Card		\$ 1,195.32		\$ 1,336.32		\$ 1,214.18		\$ 1,079.99	\$ 2,000.00	\$ 1,380.66
896	896 - Bank Fees - Other	\$ 3,000.00	\$ 1,591.11	\$ 3,000.00	\$ 1,058.10	\$ 3,000.00	\$ 1,089.90	\$ 2,500.00	\$ 306.50		\$ 259.00
676	Carry Over from Previous Year								\$ 15,065.75		
776	Interest Building	\$ 23,015.00	\$ 20,766.07	\$ 18,151.00	\$ 15,784.18	\$ 15,177.00	\$ 14,693.03	\$ 15,256.00	\$ 13,834.65	\$ 15,000.00	\$ 13,000.19
910	Capitalized Fire Equipment		\$ (58,267.30)				\$ (7,771.86)				\$ -
910B	Capital/Operating Reserve	\$ 50,000.00		\$ 50,000.00				\$ 50,000.00		\$ 50,000.00	
910C	Covid 19				\$ 25,250.56		\$ (12,785.52)				
916	Truck Replacement Fund	\$ 100,000.00		\$ 100,000.00				\$ 97,129.00		\$ 100,000.00	
954	Loan Principal Bldg Mtg	\$ 54,077.00		\$ 58,941.00		\$ 61,915.00		\$ 44,192.00		\$ 44,000.00	\$ 44,717.17
980	Depreciation Expense		\$ 326,408.66		\$ 329,073.31		\$ 322,477.48		\$ 230,253.42		
	EMS										
60900	Business Expenses										
60950	Bank Service Fees	\$ 150.00	\$ 79.00	\$ 150.00	\$ 174.36	\$ 150.00	\$ 24.00	\$ 75.00	\$ 24.00	\$ 36.00	\$ 352.05
62110	Accounting Fees	\$ 4,200.00	\$ 4,025.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
62120	Billing Service	\$ 15,843.00	\$ 17,170.01	\$ 15,336.33	\$ 14,843.87	\$ 15,259.97	\$ 12,908.67	\$ 14,575.00	\$ 15,864.63	\$ 14,036.00	\$ 11,962.52
62130	Fundraising Fees	\$ 1,200.00	\$ 965.69	\$ 1,200.00	\$ 970.71	\$ 1,200.00	\$ 1,419.09	\$ 1,200.00	\$ -	\$ 1,400.00	\$ 1,805.29
62140	Legal Fees	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 750.00	\$ -	\$ 750.00	\$ -	\$ 500.00	\$ -
62806	CO Meters	\$ 540.00	\$ 175.29	\$ 540.00	\$ -	\$ 360.00	\$ -	\$ 180.00	\$ -		
62830	Shared Facilities	\$ 22,451.00	\$ 22,451.00	\$ 15,493.44	\$ 11,620.08	\$ 10,328.96	\$ 14,202.32	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
65001	PPE Gear	\$ 7,000.00	\$ 5,094.18	\$ 7,000.00	\$ 3,819.03	\$ 7,000.00	\$ 3,961.90		\$ -		\$ (15.00)
65002	Oxygen & Medical Supplies	\$ 16,700.00	\$ 14,421.58	\$ 15,000.00	\$ 17,794.18	\$ 18,000.00	\$ 17,114.61	\$ 18,158.04	\$ 13,210.27	\$ 12,000.00	\$ 11,701.79
65003	Diesel, Gas & Oil	\$ 8,634.00	\$ 9,148.06	\$ 8,892.00	\$ 4,872.93	\$ 5,500.00	\$ 6,670.31	\$ 6,500.00	\$ 11,331.88	\$ 12,000.00	\$ 11,178.43
65004	Liability Insurance	\$ 150.00	\$ 124.00	\$ 150.00	\$ -	\$ 150.00	\$ 124.00	\$ 150.00	\$ 253.00	\$ 125.00	\$ -
65005	Vehicle Insurance	\$ 7,055.00	\$ 7,136.00	\$ 10,772.00	\$ 8,579.00	\$ 10,772.00	\$ 8,040.00	\$ 10,772.00	\$ 8,438.00	\$ 10,000.00	\$ 9,221.00
65006	Vehicle Repairs	\$ 20,000.00	\$ 11,385.42	\$ 7,000.00	\$ 10,103.78	\$ 4,500.00	\$ 8,060.59	\$ 8,000.00	\$ 18,639.45	\$ 12,000.00	\$ 12,254.78
65007	Stretcher, powerload contract	\$ 3,420.00	\$ 3,419.25	\$ 3,420.00	\$ 3,543.24	\$ 3,200.00	\$ 1,199.27	\$ 6,860.25	\$ 11,707.25	\$ 6,860.00	\$ 6,860.25
65008	Wireless communications	\$ 2,000.00	\$ 3,015.74	\$ 2,352.00	\$ 2,745.07	\$ 2,160.00	\$ 2,076.00	\$ 2,115.00	\$ 2,196.92	\$ 2,160.00	\$ 1,903.00
65009	Radio Repairs	\$ 300.00	\$ 94.75	\$ 300.00	\$ 149.75	\$ 300.00	\$ -	\$ 300.00	\$ 237.98	\$ 300.00	\$ -
65013	Computer Maintenance	\$ 300.00	\$ 87.00	\$ 1,800.00	\$ 2,233.73	\$ 1,500.00	\$ 614.85	\$ 1,000.00	\$ 2,347.20	\$ 1,000.00	\$ 1,395.17
65015	BioHazard Waste Removal	\$ 150.00	\$ 429.28	\$ 270.00	\$ 266.56	\$ 250.00	\$ 303.92	\$ 250.00	\$ 369.92	\$ 325.00	\$ 145.80
65017	Service Contract Lucas Devices	\$ 1,200.00	\$ 991.80	\$ 1,200.00	\$ 991.80	\$ 1,200.00	\$ 991.80	\$ 991.80	\$ 1,155.00	\$ 1,155.00	\$ 1,155.00
65102	Postage, Mailing Service	\$ 200.00	\$ 128.90	\$ 200.00	\$ 288.35	\$ 300.00	\$ 309.70	\$ 300.00	\$ 208.32	\$ 300.00	\$ 201.76
65103	Printing and Copying	\$ -	\$ -	\$ -	\$ -		\$ -		\$ 44.99		
65104	Office Supplies	\$ 750.00	\$ 801.32	\$ 750.00	\$ 1,429.31	\$ 500.00	\$ 851.31	\$ 750.00	\$ 58.78	\$ 650.00	\$ 992.36
65108	Memberships and Dues	\$ 500.00	\$ 200.00	\$ 500.00	\$ 50.00	\$ 250.00	\$ 175.00	\$ 200.00	\$ 50.00	\$ 175.00	\$ 50.00
65109A	Food for EMS Training	\$ 350.00	\$ 1,052.44	\$ 1,000.00	\$ 119.09				\$ 27.98		\$ 191.67
65109	EMS Training Classes	\$ 8,050.00	\$ 7,460.54	\$ 7,857.43	\$ 2,144.44	\$ 5,000.00	\$ 6,001.51	\$ 5,000.00	\$ 3,248.86	\$ 7,500.00	\$ 3,351.38
65111	Open House/EMS Day	\$ 1,000.00	\$ -		\$ -						
65112	Awards & Gifts	\$ 1,200.00	\$ 1,102.26	\$ 1,500.00	\$ -	\$ 1,000.00	\$ 400.32	\$ 1,000.00	\$ 1,819.99	\$ 1,000.00	\$ 798.54
67001A	COVID 19 Hazard Pay										
67001B	New Hires Payroll	\$ -			\$ 17,799.41				\$ 72,085.46		
67001	Full Time Employee Salaries	\$ 597,245.00	\$ 499,663.17	\$ 500,608.00	\$ 516,054.54	\$ 507,953.00	\$ 532,813.10	\$ 526,894.00	\$ 588,075.39	\$ 695,168.00	\$ 726,155.95
67005	PT Leave Coverage	\$ 18,523.00	\$ 900.00	\$ -	\$ -						
67006	Summer Staffing	\$ 67,531.00	\$ 64,169.95	\$ 63,612.00	\$ 60,574.40	\$ 63,612.00	\$ 53,449.82	\$ 65,664.00	\$ 29,756.26	\$ 19,872.00	\$ 18,586.89
67008	Annual Physicals	\$ 2,800.00	\$ 2,420.00	\$ 2,800.00		\$ 2,800.00	\$ 2,788.84	\$ 4,980.00	\$ 423.00	\$ 2,800.00	\$ 2,800.00

# Sussex County Fire Service Financial Review and Analysis

## Bethany Beach - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
67011A	Employee Medical Deductible						\$ 516.24				
67011	Medical & Dental Insurance		\$ 59,825.43	\$ 74,286.00	\$ 68,689.73	\$ 73,064.00	\$ 73,608.53	\$ 73,567.00	\$ 79,274.94	\$ 105,160.00	\$ 107,802.86
67012	Payroll Taxes		\$ 43,204.88	\$ 50,779.80	\$ 43,194.98	\$ 49,706.00	\$ 45,246.21	\$ 53,330.22	\$ 46,878.82	\$ 60,263.00	\$ 56,759.12
67013	Payroll Processing		\$ 5,134.42	\$ 4,005.96	\$ 5,976.70	\$ 5,670.00	\$ 6,181.21	\$ 5,980.00	\$ 5,660.28	\$ 5,850.00	\$ 6,339.90
67014A	401K Cost	\$ 3,100.00	\$ 6,635.15	\$ 12,201.00	\$ 13,519.66	\$ 15,951.00	\$ 9,539.19	\$ 10,100.00	\$ 11,998.75	\$ 15,342.00	\$ 14,849.71
67014	Pension Cost		\$ 32,355.00	\$ 35,090.00	\$ 32,375.45	\$ 34,501.00	\$ 39,261.53	\$ 34,375.00	\$ 37,332.20	\$ 37,162.00	\$ 33,549.36
67015	Career Uniforms/PPE	\$ 5,000.00	\$ 4,383.60	\$ 4,000.00	\$ 3,686.31	\$ 3,500.00	\$ 11,110.48	\$ 6,687.26	\$ 8,889.57	\$ 7,500.00	\$ 13,086.40
67021	Background Costs	\$ 300.00	\$ 320.00	\$ 300.00	\$ 235.00	\$ 300.00	\$ 815.00	\$ 500.00	\$ 387.50	\$ 500.00	\$ 243.50
68320	Travel & Lodging		\$ 33,279.76		\$ 132.21		\$ 4,569.00				
68500A	Long Term Ambulance Reserve	\$ 101,156.00		\$ 67,936.00		\$ 67,936.00		\$ 42,410.00			
68500B	Long Term Operating Reserve					\$ 4,769.07					
17000A	COVID 19				\$ 5,726.16		\$ (3,930.24)				
98000	EMS Depreciation		\$ 77,034.02		\$ 87,112.02		\$ 85,061.09		\$ 85,162.52		
		\$1,876,687.00	\$ 1,966,115.08	\$ 1,904,994.96	\$ 2,173,097.43	\$ 1,811,478.00	\$ 2,061,681.92	\$ 1,936,443.57	\$ 2,303,853.14	\$ 2,275,259.00	\$ 2,233,473.50
		\$ -	\$ 203,762.68	\$ 0.04	\$ (42,406.39)	\$ -	\$ 2,019,719.44	\$ -	\$ 231,501.64	\$ -	\$ 343,109.14

## Appendix C3 - Blades



Sussex County Fire Service Financial Review and Analysis

**BLADES SUMMARY OF FINANCIAL STATEMENTS**

Stmt of Financial Position	2019	2020	2021	2022	2023
<b>Assets</b>					
Current Assets					
Cash-Fire Company	\$ 925,238	\$ 1,151,374	\$ 1,192,230	\$ 1,364,927	\$ 1,562,220
Cash - Ambulance	\$ 62,470	\$ 62,782	\$ 40,796	\$ 70,471	\$ 70,941
Investments- Fire Company	\$1,118,045	\$ 1,077,410	\$ 1,390,686	\$ 1,200,674	\$ 1,300,525
Total Current Assets	\$ 2,105,753	\$ 2,291,566	\$ 2,623,712	\$ 2,636,072	\$ 2,933,686
Property and Equipment (at cost)					
Land	\$ 10,688	\$ 10,688	\$ 10,688	\$ 10,688	\$ 10,688
Building	\$ 3,951,918	\$ 3,958,108	\$ 3,958,108	\$ 3,975,001	\$ 3,998,601
Construction in Progress				\$ 12,000	\$ 48,681
Fire Apparatus	\$3,114,547	\$ 3,137,258	\$ 3,140,760	\$ 3,173,332	\$ 3,181,858
Equipment	\$ 954,901	\$ 962,006	\$ 930,906	\$ 970,709	\$ 996,984
Ambulance and Equipment	\$ 550,628	\$ 550,628	\$ 925,523	\$ 739,126	\$ 753,638
Less: Accumulated Depreciation	\$ (4,263,422)	\$ (4,521,102)	\$ (4,790,567)	\$ (4,964,950)	\$ (5,247,053)
Total Properties & Equipment	\$ 4,319,260	\$ 4,097,586	\$ 4,175,418	\$ 3,915,906	\$ 3,743,397
Total Assets	\$ 6,425,013	\$ 6,389,152	\$ 6,799,130	\$ 6,551,978	\$ 6,677,083
<b>Liabilities and Net Assets</b>					
Current Liabilities					
Credit Card Payable	\$ 7,425	\$ 7,491	\$ 11,481	\$ 6,648	\$ 6,621
Payroll Liabilities					
Compensated absences					
Current Portion of Long-Term Debt	\$ 184,504	\$ 162,504	\$ 111,841	\$ 57,413	\$ 114,826
Total Current Liabilities	\$ 191,929	\$ 169,995	\$ 123,322	\$ 64,061	\$ 121,447
Long-Term Debt					
LT Debts Net Current Portion	\$ 2,324,723	\$ 2,216,545	\$ 2,069,066	\$ 2,009,442	\$ 1,819,143
Total Long-Term Debt	\$ 2,324,723	\$ 2,216,545	\$ 2,069,066	\$ 2,009,442	\$ 1,819,143
Total Liabilities	\$ 2,516,652	\$ 2,386,540	\$ 2,192,388	\$ 2,073,503	\$ 1,940,590
Net Assets					
Without Donor Restrictions-Fire	\$ 3,812,875	\$ 3,902,393	\$ 4,280,436	\$ 4,248,161	\$ 4,552,455
Without Donor Restrictions-Ambulance	\$ 95,486	\$ 100,219	\$ 326,306	\$ 230,314	\$ 184,038
With Donor Restrictions					
Total Net Assets	\$ 3,908,361	\$ 4,002,612	\$ 4,606,742	\$ 4,478,475	\$ 4,736,493
Total Liabilities & Net Assets	\$ 6,425,013	\$ 6,389,152	\$ 6,799,130	\$ 6,551,978	\$ 6,677,083

Sussex County Fire Service Financial Review and Analysis

**BLADES SUMMARY OF FINANCIAL STATEMENTS**

<u>Stmnt of Activities &amp; Changes</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<u>Public Support</u>					
State and County	\$ 884,579	\$ 898,749	\$ 1,192,673	\$ 977,721	\$ 1,233,858
HHS Stimulus Payment	\$ -	\$ 10,074	\$ 57,858		
Public Donations	\$ 74,501	\$ 52,332	\$ 39,662	\$ 50,087	\$ 45,849
Special Events	\$ 55,729	\$ 32,414	\$ 3,128	\$ 9,567	\$ 36,012
<b>Total Public Support</b>	<b>\$ 1,014,809</b>	<b>\$ 993,569</b>	<b>\$ 1,293,321</b>	<b>\$ 1,037,375</b>	<b>\$ 1,315,719</b>
<u>Revenue</u>					
Services Rendered	\$ 270,483	\$ 229,981	\$ 225,357	\$ 268,012	\$ 263,142
Building Rent	\$ 23,938	\$ 10,731	\$ (1,179)	\$ 10,503	\$ 11,449
Gain (Loss) on Sale of Equipment	\$ (700)	\$ -	\$ 66,525	\$ 17,650	
Investment Income	\$ 25,527	\$ 25,352	\$ 16,576	\$ 35,364	\$ 53,339
Gain (Loss) on Investments	\$ 25,218	\$ 7,419	\$ 308,265	\$ (211,718)	\$ 64,475
<b>Total Revenue</b>	<b>\$ 344,466</b>	<b>\$ 273,483</b>	<b>\$ 615,544</b>	<b>\$ 119,811</b>	<b>\$ 392,405</b>
<b>TOTAL PUBLIC SUPPORT AND REVENUE</b>	<b>\$ 1,359,275</b>	<b>\$ 1,267,052</b>	<b>\$ 1,908,865</b>	<b>\$ 1,157,186</b>	<b>\$ 1,708,124</b>
<u>Expenses</u>					
Ambulance Supplies	\$ 14,297	\$ 12,895	\$ 14,582	\$ 7,534	\$ 13,928
Building Expenses	\$ 88,055	\$ 78,448	\$ 77,140	\$ 78,857	\$ 105,255
Conventions, Meetings and Meals	\$ 24,776	\$ 22,572	\$ 18,481	\$ 23,639	\$ 38,718
Depreciation	\$ 258,118	\$ 257,680	\$ 328,755	\$ 353,279	\$ 282,103
Dues and Subscriptions	\$ 18,189	\$ 1,648	\$ 9,441	\$ 1,823	\$ 8,868
Firefighting Equipment	\$ 48,833	\$ 44,565	\$ 101,036	\$ 8,749	\$ 33,573
Fire Prevention	\$ 3,080	\$ 255	\$ -	\$ 1,463	\$ 952
Fire School and Training	\$ 7,329	\$ 4,375	\$ 11,490	\$ 3,088	\$ 7,913
Fuel and Gasoline	\$ 16,940	\$ 14,328	\$ 18,196	\$ 25,613	\$ 25,675
Fund Raising Expenses	\$ 73,516	\$ 57,312	\$ 36,139	\$ 37,051	\$ 57,290
Insurance	\$ 62,122	\$ 84,792	\$ 80,295	\$ 90,693	\$ 108,454
Interest	\$ 88,435	\$ 81,372	\$ 49,506	\$ 54,717	\$ 57,113
Member Recognition	\$ 930	\$ 230	\$ 1,252	\$ 73	\$ 1,273
Payroll Taxes	\$ 19,180	\$ 22,950	\$ 26,986	\$ 28,279	\$ 31,876
Pension Plan	\$ 16,766	\$ 19,719	\$ 47,081	\$ 35,319	\$ 46,466
Professional Fees	\$ 31,322	\$ 40,292	\$ 24,452	\$ 26,927	\$ 34,255
Repairs and Maintenance	\$ 61,547	\$ 91,209	\$ 67,248	\$ 95,695	\$ 127,403
Supplies	\$ 13,845	\$ 13,588	\$ 25,713	\$ (4,029)	\$ 14,950
Telephone	\$ 20,865	\$ 16,059	\$ 19,086	\$ 19,166	\$ 13,967
Travel	\$ 823	\$ 146	\$ 571	\$ 1,299	\$ 987
Wages	\$ 251,253	\$ 308,366	\$ 347,285	\$ 396,218	\$ 439,087
<b>Total Expenses</b>	<b>\$ 1,120,221</b>	<b>\$ 1,172,801</b>	<b>\$ 1,304,735</b>	<b>\$ 1,285,453</b>	<b>\$ 1,450,106</b>
Net Assets (Beginning of Year)	\$ 3,669,217	\$ 3,908,361	\$ 4,002,612	\$ 4,606,742	\$ 4,478,475
Net Assets (End of Year)	\$ 3,908,361	\$ 4,002,612	\$ 4,606,742	\$ 4,478,475	\$ 4,736,493
Change in Net Assets	\$ 239,144	\$ 94,251	\$ 604,130	\$ (128,267)	\$ 258,018

**BLADES SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmt of Cash Flows</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Cash Flows from Operating Activities</b>					
Cash Received					
Operating Revenue	\$ 1,285,292	\$ 1,223,550	\$ 1,518,678	\$ 1,305,387	\$ 1,578,861
Interest Receipts	\$ 25,527	\$ 25,352	\$ 16,576	\$ 35,364	\$ 53,339
Other Receipts	\$ 23,938	\$ 10,731	\$ (1,179)	\$ 10,503	\$ 11,449
Cash Paid					
Payments to Vendors	\$ (479,044)	\$ (482,648)	\$ (501,132)	\$ (422,474)	\$ (593,488)
Salaries & Benefits	\$ (287,199)	\$ (351,035)	\$ (421,352)	\$ (459,816)	\$ (517,429)
Interest	\$ (88,345)	\$ (81,372)	\$ (49,506)	\$ (54,717)	\$ (55,903)
Net Cash Provided (Used) by Operating Activities	\$ 480,169	\$ 344,578	\$ 562,085	\$ 414,247	\$ 476,829
<b>Cash Flows from Investing Activities</b>					
Proceeds from Sale of property and equipment	\$ 2,000	\$ -	\$ 75,753	\$ 17,650	\$ -
Purchase of property and equipment	\$ (261,491)	\$ (36,006)	\$ (415,815)	\$ (93,767)	\$ (124,112)
Investments	\$ 4,349	\$ 48,054	\$ (5,011)	\$ (21,706)	\$ (35,376)
Net Cash Provided (Used) by Investing	\$ (255,142)	\$ 12,048	\$ (345,073)	\$ (97,823)	\$ (159,488)
<b>Cash Flows from Financing Activities</b>					
Loan Proceeds Received					
Principal Payments on debt	\$ (206,650)	\$ (130,178)	\$ (198,142)	\$ (114,052)	\$ (119,578)
Net Cash Provided (Used) by Financing Activities	\$ (206,650)	\$ (130,178)	\$ (198,142)	\$ (114,052)	\$ (119,578)
Cash & Cash Equivalents (Beginning of Year)	\$ 969,331	\$ 987,708	\$ 1,214,156	\$ 1,233,026	\$ 1,435,398
Cash & Cash Equivalents (End of Year)	\$ 987,708	\$ 1,214,156	\$ 1,233,026	\$ 1,435,398	\$ 1,633,161
Net Increase (Decrease) in Cash & Cash Equiv	\$ 18,377	\$ 226,448	\$ 18,870	\$ 202,372	\$ 197,763



# Sussex County Fire Service Financial Review and Analysis

## BLADES - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
<b>REVENUES:</b>											
	30 DAYS OF XMAS		\$ 21,140.00								
	AMB Fund Drive		\$ 45,360.00		\$ 27,375.97		\$ 8,397.39	Not Available	\$ 23,240.00	Not Available	\$ 22,249.40
	AMB Reimbursement						\$ 2,920.47	Not Available	\$ 99.60	Not Available	
	Ambulance Billing Services	\$ 213,991.00	\$ 270,003.89	\$ 229,837.00	\$ 229,981.12	\$ 270,483.00	\$ 222,394.69	Not Available	\$ 267,805.05	Not Available	\$ 263,141.64
	Ambulance Run						\$ 41.50	Not Available	\$ 108.14	Not Available	
	Bar Income		\$ 18,953.12		\$ 7,609.30		\$ -	Not Available	\$ 2,249.00	Not Available	\$ 8,243.30
	BREAKFAST		\$ 6,995.15		\$ -			Not Available	\$ -	Not Available	\$ -
	BUILDING FUND INCOME		\$ -					Not Available		Not Available	\$ 600.00
	Building Rents		\$ 600.00				\$ 900.00	Not Available		Not Available	
	CAR, TRUCK SHOW FUND RAISER		\$ 962.50		\$ 4,928.20		\$ 2,238.00	Not Available	\$ 6,450.00	Not Available	\$ 229.49
	SPECIAL EVENTS	\$ 29,920.00		\$ 60,707.00		\$ 55,729.00		Not Available		Not Available	
	COUNTY OF SUSSEX GRANTS		\$ 6,633.00					Not Available		Not Available	\$ 11,225.06
	Delaware GrantsAmbulance		\$ 0.90		\$ 98,721.97		\$ 145,181.88	Not Available	\$ 144,962.87	Not Available	\$ 112,322.56
	Delaware GrantsFire		\$ 137,525.00		\$ 262,394.42		\$ 624,911.30	Not Available	\$ 663,029.95	Not Available	\$ 816,242.21
	Delaware GrantsFire Insurance		\$ 448,407.12		\$ 364,634.11			Not Available		Not Available	\$ 102,212.59
	Dividend Income						\$ 615.95	Not Available		Not Available	\$ 200.00
	Donations To Ambulance	\$ 92,496.00	\$ 2,500.00	\$ 35,783.00	\$ 500.00	\$ 74,501.00		Not Available	\$ 2,400.00	Not Available	
	STATE AND COUNTY	\$ 739,350.00	\$ 2,581.31	\$ 765,106.00		\$ 884,579.00		Not Available		Not Available	
	Donations to Fire							Not Available	\$ 734.43	Not Available	
	Donations In Memory Of		\$ 2,845.00		\$ 335.00		\$ 370.00	Not Available	\$ 885.00	Not Available	\$ 1,940.00
	EMS Report Fee				\$ 25.00		\$ 75.00	Not Available	\$ 10.00	Not Available	
	F/R Fund Drive		\$ 20,969.50		\$ 24,096.20		\$ 29,220.00	Not Available	\$ 24,671.80	Not Available	\$ 21,559.50
	Fire Prevention Refund		\$ 25,242.00					Not Available		Not Available	
	Fund Raising Income		\$ 1,982.69		\$ 18,873.00		\$ 4.55	Not Available		Not Available	\$ 26,707.37
	Gain/(Loss) Security Sales		\$ (4,396.04)		\$ 16,082.78		\$ 35,398.16	Not Available	\$ 36,136.49	Not Available	\$ 18.70
	GEN & ADM Reimbursement		\$ -		\$ -			Not Available		Not Available	
	Hall Rental	\$ 16,689.00	\$ 29,887.97	\$ 31,736.00	\$ 21,107.20	\$ 23,938.00	\$ 2,305.70	Not Available	\$ 17,229.77	Not Available	\$ 12,939.50
	HHH Stimulus Payment				\$ 10,073.59		\$ 0.09	Not Available		Not Available	
	Interest-Savings Short Term CD							Not Available	\$ 1,765.90	Not Available	
	INTEREST & DIVIDEND INCOME							Not Available		Not Available	
	Dividend Income		\$ 24,160.38		\$ 19,214.04		\$ 14,954.27	Not Available	\$ 32,503.00	Not Available	\$ 28,125.18
	Interest SFCU		\$ 66.93		\$ 58.58		\$ 46.27	Not Available	\$ 19.14	Not Available	\$ 13.70
	Interest Income M&T Bank				\$ 2,423.27		\$ 800.67	Not Available	\$ 751.71	Not Available	\$ 21,151.84
	Morgan Stanley Interest		\$ 1,299.90		\$ 3,656.09		\$ 159.12	Not Available	\$ 324.06	Not Available	\$ 4,047.60
	Total INTEREST & DIVIDEND INCOM	\$ 27,439.00		\$ 25,920.00		\$ 25,527.00		Not Available		Not Available	
	Misc Income/RefundsAmbulance		\$ 724.20		\$ 592.00			Not Available		Not Available	
	RAFFLE FUND		\$ 5,087.00					Not Available		Not Available	
	Michael Justice Fund						\$ 1,600.00	Not Available	\$ (1,854.00)	Not Available	
	Recreation Fund Income		\$ 334.25		\$ 828.73		\$ 710.00	Not Available	\$ 492.75	Not Available	\$ 608.50
	Security Sales							Not Available		Not Available	\$ 32,611.39
	Special Events Income							Not Available		Not Available	\$ -
	State Grants						\$ 8,866.00	Not Available		Not Available	
	SUSSEX Grants Ambulance		\$ 38,292.88		\$ 58,390.30		\$ 62,438.25	Not Available	\$ 62,613.36	Not Available	\$ 2,572.68
	Sussex GrantsAmbulance		\$ 80,656.91		\$ 24,969.73		\$ 252,984.12	Not Available		Not Available	\$ 109,673.94
	Sussex GrantsFire		\$ 23,256.56		\$ 89,638.62		\$ 30,793.72	Not Available	\$ 91,717.60	Not Available	\$ 79,008.19
	SUSSEX GrantsFire & Rescue		\$ 33,191.80				\$ 67,497.65	Not Available	\$ 15,396.86	Not Available	
	Town of Blades Grant	\$ 16,653.00		\$ -				Not Available		Not Available	\$ 600.00
	Unrealized Gain/Loss		\$ 118,658.00	\$ 29,613.78	\$ 50,820.00	\$ 25,218.00		Not Available		Not Available	
	WAYS & MEANS		\$ 275.00		\$ 175.00		\$ 175.00	Not Available	\$ 375.00	Not Available	\$ 225.00
	Gain on Sale of Equipment	\$ 1,000.00		\$ -				Not Available		Not Available	
	OTHER INCOME							Not Available		Not Available	
	Unrealized Gains & Losses				\$ (8,664.01)		\$ 272,866.89	Not Available	\$ (247,854.02)	Not Available	\$ 31,845.40
	SBA						\$ 57,857.65	Not Available		Not Available	
	Sale of Assets		\$ (700.00)			\$ (700.00)	\$ 35,872.00	Not Available	\$ 17,650.00	Not Available	
								Not Available		Not Available	
	<b>Total Revenues:</b>	<b>\$1,256,196.00</b>	<b>\$1,274,452.70</b>	<b>\$1,199,909.00</b>	<b>\$1,278,020.21</b>	<b>\$1,359,275.00</b>	<b>\$1,882,596.29</b>	<b>Not Available</b>	<b>\$1,163,913.46</b>	<b>Not Available</b>	<b>\$1,710,314.74</b>
<b>EXPENDITURES:</b>											
	31 DAYS XMAS		\$ 14,145.59								\$ 10,593.36
	AMB Billing Reimbursment		\$ -								\$ -

# Sussex County Fire Service Financial Review and Analysis

## BLADES - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	<b>AMBULANCE EXPENSES</b>										
	AFLAC			\$ 3,000.00	\$ (63.00)	\$ 1,000.00	\$ -	\$ 1,000.00	\$ (760.69)		\$ 1,078.41
	AMB Dues	\$ 200.00	\$ 965.00	\$ 300.00	\$ 50.00	\$ 300.00	\$ 50.00	\$ 300.00	\$ 50.00	\$ 200.00	\$ 50.00
	AMB EMT Medical Insurance	\$ 36,000.00	\$ 21,901.67	\$ 36,000.00	\$ 43,281.46	\$ 57,000.00	\$ 34,744.43	\$ 60,000.00	\$ 42,404.56	\$ 63,000.00	\$ 56,584.84
	AMB Payroll Taxes		\$ 19,179.53	\$ 55,000.00	\$ 35.41	\$ 45,000.00	\$ 26,985.76	\$ 30,000.00	\$ 28,278.52	\$ 32,000.00	\$ 31,875.78
	AMB Billing Service	\$ 25,000.00	\$ 23,774.05	\$ 30,000.00	\$ 18,128.21	\$ 25,000.00	\$ 21,517.01	\$ 30,000.00	\$ 24,279.07	\$ 30,000.00	\$ 23,753.51
	AMB DEPRECIATION		\$ 41,367.63		\$ 41,757.58		\$ 104,046.19		\$ 118,165.85		\$ 61,257.72
	AMB First Aid Supplies	\$ 6,500.00	\$ 8,310.79	\$ 9,000.00	\$ 7,521.01	\$ 10,000.00	\$ 8,425.07	\$ 10,000.00	\$ 4,881.71	\$ 10,000.00	\$ 8,490.03
	AMB FUND DRIVE(1)	\$ 3,500.00	\$ 3,693.47	\$ 3,000.00	\$ 1,791.62	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 1,656.10	\$ 1,800.00	\$ 2,136.54
	AMB Gasoline, Diesel, & Oil	\$ 5,500.00	\$ 6,335.18	\$ 6,000.00	\$ 5,366.71	\$ 6,000.00	\$ 6,275.92	\$ 6,500.00	\$ 11,075.32	\$ 10,000.00	\$ 10,672.79
	AMB Meals & Trip Expenses	\$ 1,000.00	\$ 241.60	\$ 500.00	\$ 52.35	\$ 500.00	\$ 83.24	\$ 500.00	\$ 85.95	\$ 500.00	\$ 944.80
	AMB New Equipment	\$ 6,600.00	\$ 293.01	\$ 18,000.00	\$ 6,347.98	\$ 44,162.83	\$ 1,413.00	\$ 18,000.00	\$ 2,457.69	\$ 18,000.00	\$ 4,664.68
	AMB Office, Postage & Supplies	\$ 500.00	\$ 481.82	\$ 500.00	\$ 346.01	\$ 500.00	\$ 855.74	\$ 500.00	\$ 58.81	\$ 400.00	\$ 529.53
	AMB Payroll Processing			\$ 5,900.00					\$ 3,060.95		\$ 1,858.95
	AMB Repairs to Equipment	\$ 5,000.00	\$ 3,639.09	\$ 3,000.00	\$ 4,261.66	\$ 5,900.00	\$ 3,534.17	\$ 6,000.00	\$ 4,806.45	\$ 5,500.00	\$ 3,575.38
	AMB Training	\$ 5,500.00	\$ 1,875.00	\$ 1,800.00	\$ 195.00	\$ 3,000.00	\$ 1,929.58	\$ 3,000.00	\$ 1,064.95	\$ 3,000.00	\$ 1,243.81
	CELL & MODEMS	\$ 1,000.00	\$ 1,913.95	\$ 2,500.00	\$ 1,432.41	\$ 1,800.00	\$ 1,767.11	\$ 1,800.00	\$ 1,541.53	\$ 1,800.00	\$ 1,813.99
	CELL PHONE,MODEMS		\$ 460.00	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
	Computers	\$ 1,000.00	\$ 1,274.70	\$ 4,500.00	\$ 504.99	\$ 2,500.00	\$ 427.98	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 1,821.91
	Delware Pension		\$ 3,500.00	\$ 3,500.00	\$ -	\$ 22,000.00	\$ 17,688.60	\$ 31,000.00	\$ 20,303.42	\$ 28,000.00	\$ 23,559.88
	EMS Uniforms	\$ 3,500.00	\$ 4,426.23		\$ 3,959.43	\$ 4,500.00	\$ 1,241.96	\$ 4,500.00	\$ 964.40	\$ 4,000.00	\$ 3,055.26
	EMS GEAR	\$ 3,500.00	\$ 1,077.98	\$ 290,000.00	\$ 1,068.82	\$ 3,500.00	\$ 4,058.73	\$ 3,500.00	\$ 1,629.23	\$ 3,500.00	\$ 1,854.52
	EMT Pension				\$ 4,409.46		\$ 14,340.64	\$ -	\$ -		
	EMT SALARIES	\$ 274,000.00	\$ 251,253.29	\$ -	\$ 308,366.17	\$ 290,000.00	\$ 347,284.59	\$ 380,000.00	\$ 396,218.25	\$ 420,000.00	\$ 439,086.58
	Health Insurance				\$ (0.30)	\$ 36,000.00	\$ -	\$ -	\$ -		
	REHAB	\$ 48,000.00	\$ -	\$ 1,000.00	\$ 226.80	\$ 1,000.00	\$ 185.77	\$ 1,000.00	\$ 939.52	\$ 1,000.00	\$ 546.72
	REPAIRS TO AMBULANCE	\$ 8,000.00	\$ 6,763.80	\$ 10,000.00	\$ 14,671.65	\$ 12,000.00	\$ 6,808.63	\$ 12,000.00	\$ 5,451.83	\$ 11,000.00	\$ 3,949.93
	Union Dues										\$ (184.60)
	Ambulance Savings	\$ 48,000.00	\$ -	\$ 46,000.00		\$ 269,837.17	\$ (0.60)	\$ -	\$ -	\$ 50,000.00	\$ -
	BANK SERVICE CHARGE		\$ 12,625.79		\$ 13,506.50		\$ 14,131.80		\$ 15,171.03		\$ 15,945.05
	Bar Expenses		\$ 13,503.24	\$ -	\$ 7,053.17		\$ 119.00		\$ 1,956.32		\$ 5,960.90
	Breakfast Expense		\$ 5,727.08		\$ 50.92		\$ -				
	Building & Grounds Depreciation					\$ 287,134.00			\$ -		
	B&G -IT MAINTENCE	\$ -	\$ 2,287.61	\$ 3,000.00	\$ 2,207.00	\$ 3,000.00	\$ 1,752.00	\$ 3,000.00	\$ 4,698.00	\$ 3,000.00	\$ -
	BLD & GND Care & Maintenance	\$ 1,500.00	\$ 1,908.92	\$ 2,000.00	\$ 2,978.00	\$ 3,000.00	\$ 5,365.76	\$ 3,000.00	\$ 3,497.23	\$ 4,000.00	\$ 4,058.00
	BLD & GND Cleaning	\$ 5,000.00	\$ 10,456.49	\$ 5,000.00	\$ 5,575.56	\$ 5,000.00	\$ 9,063.76	\$ 5,000.00	\$ 19,242.37	\$ 4,000.00	\$ 4,924.52
	BLD & GND Electric	\$ 15,000.00	\$ 19,566.59	\$ 18,000.00	\$ 19,879.31	\$ 18,000.00	\$ 23,575.21	\$ 20,000.00	\$ 3,939.98	\$ 18,000.00	\$ 30,475.01
	BLD & GND Heat	\$ 6,000.00	\$ 4,571.73	\$ 6,000.00	\$ 3,815.70	\$ 5,000.00	\$ 3,885.84	\$ 4,000.00	\$ 2,243.03	\$ 4,000.00	\$ 5,502.64
	BLD & GND New Equipment	\$ 7,500.00	\$ 9,860.57	\$ 8,000.00	\$ 1,886.24	\$ 5,000.00	\$ 3,073.20	\$ 4,000.00	\$ 7,436.72	\$ 3,000.00	\$ 6,544.40
	BLD & GND Operating Supplies	\$ 1,500.00	\$ 6,035.43	\$ 3,000.00	\$ 6,304.84	\$ 2,000.00	\$ 5,997.63	\$ 2,000.00	\$ 20,830.48	\$ 2,000.00	\$ 8,277.26
	BLD & GND Repairs to Building	\$ 2,500.00	\$ 17,909.64	\$ 10,000.00	\$ 14,267.95	\$ 5,000.00	\$ 10,164.54	\$ 5,000.00	\$ 9,810.10	\$ 5,000.00	\$ 5,907.19
	BLD & GND Repairs to Equip	\$ 2,000.00	\$ 5,257.51	\$ 4,000.00	\$ 12,829.33	\$ 5,000.00	\$ 5,901.10	\$ 5,000.00	\$ 4,096.64	\$ 5,000.00	\$ 32,589.30
	BLD & GND Sewer	\$ 4,000.00	\$ 4,041.18	\$ 3,500.00	\$ 4,041.28	\$ 4,500.00	\$ 4,191.28	\$ 4,500.00	\$ 5,117.23	\$ 4,000.00	\$ 4,428.80
	BLD & GND Telephone	\$ 3,500.00	\$ 5,564.11	\$ 5,000.00	\$ 4,954.72	\$ 4,500.00	\$ 5,095.16	\$ 4,500.00	\$ 1,936.05	\$ 5,000.00	\$ 5,322.70
	BLD & GND Trash	\$ 2,000.00	\$ 1,991.16	\$ 2,000.00	\$ 2,028.65	\$ 2,000.00	\$ 2,459.58	\$ 2,000.00	\$ 1,127.00	\$ 2,000.00	\$ 2,303.35
	Building Inspection	\$ 2,000.00	\$ 3,733.00	\$ 3,000.00	\$ 2,634.50	\$ 3,000.00	\$ 1,710.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 245.00
	M & T Firehouse Mortgage	\$ 182,000.00	\$ -	\$ 182,000.00	\$ -	\$ 190,000.00	\$ -	\$ 190,000.00		\$ 190,000.00	\$ -
	BUILDING & GROUNDS EXPENSE - Other		\$ 59.00								
	CAR SHOW EXPENSES		\$ 1,397.00		\$ 1,400.00				\$ 608.16		
	Car Show Expenses								\$ 721.04		
	EMT Salary				\$ 9,022.83				\$ -		
	CONTRIBUTION REIMBURSEMENT		\$ 376.16								
	<b>FIRE &amp; RESCUE EXPENSES</b>										
	Amortization									\$ -	\$ 1,209.84
	F & R Bunker Gear	\$ 16,000.00	\$ 31,117.82	\$ 16,000.00	\$ 27,985.35	\$ 36,634.95	\$ 37,970.59	\$ 33,020.00	\$ 4,587.09	\$ 30,075.00	\$ 10,267.89
	F & R Fire Dues	\$ 200.00	\$ 278.00	\$ 300.00	\$ 230.00	\$ 300.00	\$ 308.00	\$ 300.00	\$ 48.00	\$ 300.00	\$ 473.00
	F & R Fire Fund Drive	\$ 3,000.00	\$ 3,010.61	\$ 3,500.00	\$ 2,285.27	\$ 2,500.00	\$ 2,280.15	\$ 2,500.00	\$ 1,656.08	\$ 2,500.00	\$ 2,146.11
	F & R Food for Drills/Meetings	\$ 600.00	\$ 282.39	\$ 600.00	\$ 2,136.87	\$ 600.00	\$ 1,451.38	\$ 600.00	\$ 750.79	\$ 1,000.00	\$ 1,259.60
	F & R Meals/Trips	\$ 500.00	\$ 540.00	\$ 500.00	\$ 93.18	\$ 1,000.00	\$ 488.05	\$ 1,000.00	\$ 1,213.17	\$ 1,000.00	\$ 42.26
	F & R Pager& Radios	\$ 60,000.00	\$ 7,303.70	\$ 5,021.97	\$ 5,021.97	\$ 20,000.00	\$ 5,963.83	\$ 20,000.00	\$ 7,656.86	\$ 10,000.00	\$ 1,919.64
	F&R Cellular ,MODEMS	\$ 4,000.00	\$ 2,992.21	\$ 4,000.00	\$ 2,209.97	\$ 4,000.00	\$ 3,540.48	\$ 4,000.00	\$ 2,427.98	\$ 4,000.00	\$ 3,571.43
	F&R DEPRECIATION		\$ 216,750.44		\$ 215,922.53		\$ 224,709.41		\$ 235,113.03		\$ 220,845.19



## Sussex County Fire Service Financial Review and Analysis

**BLADES - CY19-23 BUDGETS & ACTUALS**

	CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
		F&R Drills & Training	\$ 8,000.00	\$ 5,453.50	\$ 7,000.00	\$ 4,179.95	\$ 7,000.00	\$ 9,560.00	\$ 7,000.00	\$ 2,023.40	\$ 7,000.00	\$ 6,668.62
		F&R Fire Police Fuel	\$ 2,500.00	\$ 4,453.86	\$ 3,000.00	\$ 2,990.67	\$ 3,000.00	\$ 3,965.27	\$ 4,000.00	\$ 3,201.40	\$ 6,000.00	\$ 2,201.12
		F&R Fire Prevention Supplies	\$ 3,000.00	\$ 3,080.46	\$ 3,000.00	\$ 254.89	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,462.50	\$ 1,000.00	\$ 951.92
		F&R Gasoline, Diesel, & Oil	\$ 7,500.00	\$ 6,151.02	\$ 8,000.00	\$ 6,562.80	\$ 8,000.00	\$ 7,954.90	\$ 10,000.00	\$ 11,336.31	\$ 15,000.00	\$ 12,800.84
		F&R New Equipment	\$ 56,000.00	\$ 12,737.75	\$ 36,000.00	\$ 13,544.06	\$ 54,413.16	\$ 28,200.18	\$ 40,000.00	\$ 2,260.33	\$ 31,508.00	\$ 21,003.44
		F&R Operating Supplies	\$ 1,000.00	\$ 4,977.45	\$ 2,000.00	\$ 2,035.99	\$ 1,000.00	\$ 3,083.28	\$ 1,000.00	\$ 1,572.34	\$ 1,000.00	\$ 1,850.05
		F&R Repairs to Apparatus	\$ 20,000.00	\$ 37,410.19	\$ 53,978.03	\$ 55,127.22	\$ 35,000.00	\$ 37,048.65	\$ 44,000.00	\$ 66,568.65	\$ 45,000.00	\$ 49,226.96
		F&R Repairs to Equipment	\$ 20,000.00	\$ 12,777.24	\$ 20,000.00	\$ 8,486.62	\$ 10,000.00	\$ 12,886.69	\$ 10,000.00	\$ 11,535.71	\$ 10,000.00	\$ 15,354.95
		FIRE EXPENSESE	\$ 68,000.00	\$ -	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		FIRE Programs	\$ -	\$ -	\$ 1,500.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 500.00	\$ 600.00	\$ -
		Fire Saving			\$ 30,000.00	\$ -	\$ 60,000.00	\$ 5,352.03	\$ 75,000.00	\$ 3,934.40	\$ 75,000.00	\$ 50,184.34
		Fraudulent Charges						\$ 9,486.03				
		Fraudulent Charges						\$ 900.00		\$ (9,672.36)		
		Fund Raising Expense		\$ 2,303.64	\$ -	\$ 12,998.43		\$ 38.81				
		100th year anniversary	\$ 2,000.00	\$ 47.34	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00		\$ 2,000.00	\$ -
		Arlan Neill Scholarship	\$ 2,200.00	\$ 2,000.00	\$ 2,200.00	\$ -	\$ 2,200.00	\$ 2,000.00	\$ 2,200.00	\$ -	\$ 2,000.00	\$ 4,000.00
		BANQUET	\$ 20,000.00	\$ 19,099.79	\$ 18,000.00	\$ 12,603.15	\$ 20,000.00	\$ 11,299.28	\$ 20,000.00	\$ 15,825.23	\$ 18,000.00	\$ 24,569.12
		Cell Phone	\$ 2,500.00	\$ 2,631.38	\$ 2,500.00	\$ 2,440.23	\$ 2,500.00	\$ 2,719.85	\$ 2,500.00	\$ 2,422.11	\$ 2,500.00	\$ 1,338.50
		Conferences & Convention	\$ 5,000.00	\$ 782.11	\$ 3,000.00	\$ 2,439.00	\$ 6,000.00	\$ 124.40	\$ 6,000.00	\$ 171.34	\$ 6,000.00	\$ 755.10
		G & A Penalties	\$ -	\$ -	\$ -	\$ -						
		G & A Uniforms	\$ 5,000.00	\$ 1,698.50	\$ 5,000.00	\$ 5,600.86	\$ 5,000.00	\$ 7,205.69	\$ 6,000.00	\$ 111.00	\$ 6,000.00	\$ 3,340.26
		G & A Ways & Means	\$ 1,000.00	\$ -	\$ 2,000.00	\$ 1,015.05						\$ 117.86
		Car Show Expense				\$ 1,471.37		\$ 1,328.75	\$ 2,200.00	\$ -	\$ 2,300.00	\$ -
		G&A Ways & Means Other					\$ 2,000.00		\$ -	\$ 149.99		
		G & A Food for Meeting & Emerg	\$ 2,000.00	\$ 2,494.87	\$ 2,000.00	\$ 16,238.03	\$ 2,000.00	\$ 3,972.34	\$ 3,000.00	\$ 591.08	\$ 2,000.00	\$ 1,560.09
		G&A Accounting Fees	\$ 11,000.00	\$ 15,639.65	\$ 11,000.00		\$ 10,000.00	\$ 8,020.00	\$ 9,000.00	\$ 8,590.00	\$ 9,000.00	\$ 12,121.00
		G&A Awards & Certificates	\$ 250.00	\$ 930.00	\$ 250.00	\$ 230.45	\$ 250.00	\$ 1,251.83	\$ 250.00	\$ 72.44	\$ 250.00	\$ 573.14
		G&A Computer Supplies	\$ 15,000.00	\$ 4,853.50	\$ 6,000.00	\$ 4,067.65	\$ 5,000.00	\$ 4,591.84	\$ 5,000.00	\$ 2,930.33	\$ 3,000.00	\$ 6,749.78
		G&A Dues & Subscriptions	\$ 6,000.00	\$ 16,945.97	\$ 8,000.00	\$ 1,367.71	\$ 8,000.00	\$ 9,082.77	\$ 6,000.00	\$ 1,224.66	\$ 5,000.00	\$ 8,528.61
		G&A General Insurance	\$ 36,000.00	\$ 39,742.10	\$ 40,000.00	\$ 41,328.72	\$ 43,000.00	\$ 45,550.71	\$ 45,000.00	\$ 49,014.98	\$ 50,000.00	\$ 42,919.15
		G&A Legal Fees	\$ 1,000.00	\$ 1,056.80	\$ 2,000.00	\$ 1,525.00	\$ 2,000.00	\$ 300.00	\$ 2,000.00	\$ 105.00	\$ 1,500.00	\$ 330.00
		G&A Meetings	\$ 2,000.00	\$ 134.31	\$ 3,000.00	\$ 2,456.42	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 2,732.40	\$ 3,000.00	\$ 4,685.14
		G&A New Equipment	\$ 2,000.00	\$ 100.00	\$ 2,000.00	\$ 2,086.83	\$ 2,000.00	\$ 1,129.99	\$ 2,000.00	\$ 329.98	\$ 1,000.00	\$ 451.36
		G&A Office supplies & Postage	\$ 3,000.00	\$ 3,266.00	\$ 2,500.00	\$ 2,156.64	\$ 2,500.00	\$ 2,368.47	\$ 2,000.00	\$ 2,145.90	\$ 1,500.00	\$ 2,714.87
		G&A Operating expense	\$ 4,000.00	\$ 2,704.77	\$ 4,000.00	\$ 1,257.95	\$ 3,000.00	\$ 719.60	\$ 2,000.00	\$ 491.28	\$ 1,500.00	\$ 323.19
		G&A Pension Fund	\$ 15,000.00	\$ 16,766.26	\$ 16,000.00	\$ 15,309.13	\$ 16,000.00	\$ 15,050.68	\$ 16,000.00	\$ 15,015.82	\$ 16,000.00	\$ 22,906.06
		G&A Repairs to Equipment	\$ 1,000.00	\$ 564.00	\$ 1,000.00	\$ -	\$ 2,000.00	\$ 17.96	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -
		G&A Sunshine	\$ 2,000.00	\$ 2,661.83	\$ 2,000.00	\$ 1,482.26	\$ 2,000.00	\$ 2,754.88	\$ 2,500.00	\$ 1,868.43	\$ 2,000.00	\$ 2,948.08
		Grant Writing	\$ 2,500.00	\$ -	\$ 500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,000.00	\$ 700.00
		Medical Expenses	\$ 500.00	\$ 478.00	\$ 500.00	\$ 245.00	\$ 500.00	\$ -	\$ 500.00	\$ 65.00	\$ 500.00	\$ -
		Recruit & Retention	\$ 1,000.00	\$ 1,352.93	\$ 13,000.00	\$ 11,107.07	\$ 2,000.00	\$ 8,099.59	\$ 2,000.00	\$ 4,289.04	\$ 3,000.00	\$ 8,827.38
		Gun Bash Expenses		\$ 1,947.00								
		HALL DEPOSIT REFUND		\$ 6,550.00		\$ 10,376.20		\$ 4,385.50		\$ 6,726.70		\$ 2,089.50
		Hall Rental Expenses								\$ (132.96)		\$ 807.88
		Interest Expense						\$ 260.95				
		Insurance - Liability, D&O								\$ (30.55)		\$ 7,872.00
		Mortgage Interest				\$ 78,237.12		\$ 49,246.54		\$ 54,717.12		\$ 55,903.28
		Payroll Taxes				\$ 22,914.24						
		Postage Mailing Service						\$ 12.96		\$ (34.72)		
		REC Fund										\$ 2,684.41
		Interest Expense		\$ 88,344.87		\$ 3,134.96						
		Meals & Trip Expenses		\$ 41.35								
		Paid EMT Salary		\$ -								
		Recreation Expenses		\$ 1,982.50		\$ 1,464.72		\$ 1,634.57		\$ 3,568.75		\$ 3,205.00

## Appendix C4 - Bridgeville

Sussex County Fire Service Financial Review and Analysis

**Bridgeville- SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmt of Financial Position</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Assets</b>					
Current Assets					
Ambulance Checking - Citizens Bank	\$ 84,208.00	\$ 94,161.00	\$ 54,438.00	\$92,966.00	\$ 84,989.00
General Checking - PNC Bank	\$ 278,131.00	\$ 324,566.00	\$ 211,863.00	\$ 185,307.00	\$ 153,218.00
Cash - Ladies Auxiliary	\$ 38,745	\$ 23,221	\$ 39,550	\$ 37,511	\$ 37,093
Total Current Assets	\$ 401,084	\$ 441,948	\$ 305,851	\$ 315,784	\$ 275,300
OTHER ASSETS					
investment Accounts - Morgan Stanley	\$ 5,331,096	\$ 6,500,217	\$ 7,569,739	\$5,450,336	\$ 6,434,942
Bridgeville Building & Loan - Full Paid Shares	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000
Total other assets	\$ 5,382,096	\$ 6,551,217	\$ 7,620,739	\$5,501,336	\$ 6,485,942
Total Assets	\$ 5,783,180	\$ 6,993,165	\$ 7,926,590	\$5,817,120	\$ 6,761,242
<b>Liabilities and Net Assets</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Current Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities & Net Assets	\$ 5,783,180	\$ 6,993,165	\$ 7,926,590	\$5,817,120	\$ 6,761,242

Sussex County Fire Service Financial Review and Analysis

**Bridgeville- SUMMARY OF FINANCIAL STATEMENTS**

Stmnt of Activities & Changes	2019	2020	2021	2022	2023
<b>Support, Grants and Other Revenue</b>					
<b>Public Support</b>					
Grants	\$ 428,390	\$ 522,611.00	\$ 642,124	\$ 705,102	\$ 741,890
State Insurance Claims	\$ 453,582	\$ 455,497.00	\$ 544,710	\$ 520,217	\$ 610,255
Contributions	\$ 8,656	\$ 10,607.00	\$ 12,943	\$ 14,182	\$ 14,468
Fundraising	\$ 101,151	\$ 91,488.00	\$ 110,736	\$ 71,598	\$ 118,339
<b>Revenue</b>					
Ambulance Services	\$ 207,814	\$ 227,403.00	\$ 214,038	\$ 238,879	\$ 267,008
Hall Rental	\$ 2,100	\$ 600	\$ 950	\$ 1,600	\$ 300
Membership Dues	\$ 26	\$ 25	\$ 39	\$ 40	\$ 19
Refunds		\$ 11,951			
Ladies Auxiliary	\$ 47,280	\$ 14,542	\$ 34,537	\$ 26,453	\$ 35,516.00
<b>Total Public Support &amp; Contributions + Reve</b>	<b>\$ 1,248,999</b>	<b>\$ 1,334,724</b>	<b>\$ 1,560,077</b>	<b>\$ 1,578,071</b>	<b>\$ 1,787,795</b>
<b>Other Revenue</b>					
COVID Grants	\$ -	\$ 12,372	\$ 62,746	\$ -	
Insurance Claims	\$ -	\$ 10,818	\$ 9,960	\$ -	
House Rentals	\$ -	\$ 15,000	\$ 9,250	\$ 28,850	\$ 32,385
Investment Income (Loss)	\$ 988,246	\$ 932,391	\$ 612,254	\$ (1,226,983)	\$ 1,082,172
<b>Total Other Revenue</b>	<b>\$ 988,246</b>	<b>\$ 970,581</b>	<b>\$ 694,210</b>	<b>\$ (1,198,133)</b>	<b>\$ 1,114,557</b>
<b>Total Operating &amp; Other Revenue</b>	<b>\$ 2,237,245</b>	<b>\$ 2,305,305</b>	<b>\$ 2,254,287</b>	<b>\$ 379,938</b>	<b>\$ 2,902,352</b>
<b>Expenses</b>					
Operating Expenses	\$ 737,964	\$ 782,880	\$ 844,005	\$ 968,620	\$ 1,033,724
Other Expenses	\$ 170,128	\$ 312,440	\$ 476,857	\$ 1,520,788	\$ 924,506
<b>Total Operating and Other Expenses</b>	<b>\$ 908,092</b>	<b>\$ 1,095,320</b>	<b>\$ 1,320,862</b>	<b>\$ 2,489,408</b>	<b>\$ 1,958,230</b>
Net Assets (Beginning of Year)	\$ 4,454,027	\$ 5,783,180	\$ 6,993,162	\$ 7,926,590	\$ 5,817,120
Net Assets (End of Year)	\$ 5,783,180	\$ 6,993,162	\$ 7,926,590	\$ 5,817,120	\$ 6,761,242
Change in Net Assets	\$ 1,329,153	\$ 1,209,982	\$ 933,428	\$ (2,109,470)	\$ 944,122

Sussex County Fire Service Financial Review and Analysis

**Bridgeville- SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmnt of Functional Expenses</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Operating Expenses</b>					
Advertising	\$ 616	\$ 1,740	\$ 1,554	\$ 1,014	\$ 585
Ambulance billing	\$ 20,568	\$ 20,223	\$ 20,330	\$ 21,002	\$ 23,537
Benefits	\$ 36,902	\$ 44,720	\$ 42,983	\$ 51,958	\$ 59,331
Building Repairs and Maintenance	\$ 33,072	\$ 32,464	\$ 21,598	\$ 26,892	\$ 41,088
Convention and Travel Expenses	\$ 2,321	\$ 420	\$ 1,551	\$ 5,466	\$ 2,685
Dues and Subscriptions	\$ 4,448	\$ 4,663	\$ 3,568	\$ 4,218	\$ 4,858
Equipment Repairs and Maintenance	\$ 84,087	\$ 78,959	\$ 85,847	\$ 136,860	\$ 135,141
Fundraising and Other Expense	\$ 35,931	\$ 33,565	\$ 29,799	\$ 33,385	\$ 36,118
Insurance	\$ 42,851	\$ 43,347	\$ 47,828	\$ 55,319	\$ 55,700
Interest Expense	\$ 22,655	\$ 12,017	\$ 8,765	\$ 15,298	\$ 326
Licenses, Permits and Taxes	\$ 319	\$ 333	\$ 573	\$ -	\$ 286
Meals and Meetings	\$ 14,439	\$ 9,338	\$ 12,382	\$ 17,449	\$ 9,104
Office Supplies	\$ 5,478	\$ 10,095	\$ 13,052	\$ 6,083	\$ 9,222
Payroll Taxes and Penalties	\$ 21,180	\$ 24,289	\$ 24,600	\$ 23,951	\$ 28,941
Pension	\$ 18,448	\$ 27,861	\$ 27,364	\$ 29,085	\$ 37,995
Postage and Delivery	\$ 3,221	\$ 2,536	\$ 2,523	\$ 1,921	\$ 2,807
Professional Fees	\$ 26,796	\$ 28,708	\$ 35,462	\$ 38,723	\$ 41,481
Salaries	\$ 251,277	\$ 322,922	\$ 329,796	\$ 345,658	\$ 392,118
Scholarship		\$ 750			
Supplies	\$ 20,773	\$ 25,274	\$ 24,178	\$ 35,031	\$ 28,808
Telephone	\$ 4,676	\$ 4,751	\$ 6,179	\$ 6,921	\$ 10,112
Training	\$ 7,442	\$ 4,975	\$ 22,514	\$ 17,888	\$ 20,212
Trash Removal	\$ 2,340	\$ 2,340	\$ 2,340	\$ 2,688	\$ 2,609
Truck Fuel and Gasoline	\$ 18,414	\$ 15,146	\$ 25,822	\$ 37,922	\$ 30,522
Uniforms	\$ -	\$ 492	\$ 15,256	\$ 6,914	\$ 2,947
Utilities	\$ 26,167	\$ 23,860	\$ 27,345	\$ 30,967	\$ 38,031
Ladies Auxiliary Expenses	\$ 33,543	\$ 7,092	\$ 10,796	\$ 16,007	\$ 19,160
<b>TOTAL</b>	<b>\$ 737,964</b>	<b>\$ 782,880</b>	<b>\$ 844,005</b>	<b>\$ 968,620</b>	<b>\$ 1,033,724</b>
<b>OTHER EXPENSES</b>					
Capital Improvements	\$ 16,653	\$ 118,170	\$ 238,581	\$ 91,940	\$ 127,011
Equipment Purchases	\$ 49,393	\$ 80,133	\$ 74,177	\$ 1,213,707	\$ 731,434
Note Payable - Morgan Stanley Portfolio Loan	\$ 102,300	\$ 100,000	\$ 100,000	\$ 150,000	\$ -
Investment Fees		\$ 11,026	\$ 62,824	\$ 60,504	\$ 53,299
Rental House Maintenance	\$ 1,782	\$ 3,111	\$ 1,275	\$ 4,637	\$ 12,762
<b>Total Other Expenses</b>	<b>\$ 170,128</b>	<b>\$ 312,440</b>	<b>\$ 476,857</b>	<b>\$ 1,520,788</b>	<b>\$ 924,506</b>



Sussex County Fire Service Financial Review and Analysis

**Bridgeville- SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmt of Cash Flows</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Cash Flows from Operating Activities</b>					
<u>Cash Received</u>					
Support and Revenue	\$ 1,248,999	\$ 1,334,724	\$ 1,560,077	\$ 1,578,071	\$ 1,787,795
Interest Receipts	\$ 1,625	\$ 1,494	\$ 4,908	\$ 1,766	\$ 4,267
Other Receipts	\$ -	\$ 38,190	\$ 81,956	\$ 28,850	\$ 32,385
<u>Cash Paid</u>					
Payments to Vendors	\$ (557,631)	\$ (652,485)	\$ (824,530)	\$ (1,962,954)	\$ (1,386,220)
Salaries and Benefits	\$ (327,807)	\$ (419,792)	\$ (424,743)	\$ (450,652)	\$ (518,385)
Interest Receipts	\$ (22,655)	\$ (12,017)	\$ (8,765)	\$ (15,298)	\$ (326)
Net Cash Provided (Used) by Operating Activities	\$ 342,531	\$ 290,114	\$ 388,903	\$ (820,217)	\$ (80,484)
<b>Cash Flows from Investing Activities</b>					
Investments	\$ (250,000)	\$ (249,250)	\$ (525,000)	\$ 830,150	\$ 40,000
Net Cash Provided (Used) by Investing	\$ (250,000)	\$ (249,250)	\$ (525,000)	\$ 830,150	\$ 40,000
<b>Cash Flows from Financing Activities</b>					
	\$ -	\$ -	\$ -	\$ -	\$ -
Cash & Cash Equivalents (Beginning of Year)	\$ 308,553	\$ 401,084	\$ 441,948	\$ 305,851	\$ 315,784
Cash & Cash Equivalents (End of Year)	\$ 401,084	\$ 441,948	\$ 305,851	\$ 315,784	\$ 275,300
Net Increase (Decrease) in Cash&CashEquivalents	\$ 92,531	\$ 40,864	\$ (136,097)	\$ 9,933	\$ (40,484)

# Sussex County Fire Service Financial Review and Analysis

## BRIDGEVILLE - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
<b>REVENUES:</b>											
	Checking PNC - Fire	\$ 117,243.66	\$ -	\$ 278,272.00	\$ -	\$ 321,207.00	\$ -	\$ 208,862.00	\$ -	\$ 185,306.00	\$ -
	Checking PNC - Amb.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Checking Mellon/Citizens - Amb.	\$ -	\$ -	\$ 37,303.00	\$ -	\$ -	\$ -	\$ 56,438.00	\$ 50,000.00	\$ -	\$ -
	Savings PNC - Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Savings PNC - Amb.	\$ 214,726.34	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
	Notes Payable B.T.C. - Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 975,000.00	\$ 975,000.00	\$ -	\$ -
	Notes Payable B.T.C. - Amb.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290,000.00	\$ -	\$ -	\$ -
	Federal Government Grants	\$ -	\$ -	\$ -	\$ 2,884.00	\$ 62,746.00	\$ 62,746.42	\$ -	\$ -	\$ -	\$ 1,306.57
	State of Delaware Grant	\$ 195,000.00	\$ 214,084.03	\$ 205,000.00	\$ 208,936.97	\$ 205,000.00	\$ 139,305.00	\$ 200,000.00	\$ 369,517.87	\$ 300,000.00	\$ 347,982.11
	State of DE - Red Light Fund	\$ 40,000.00	\$ 45,980.00	\$ 42,500.00	\$ 42,501.00	\$ 42,500.00	\$ 37,121.00	\$ 37,500.00	\$ 22,318.00	\$ 25,000.00	\$ 74,256.00
	State of Delaware Ins. Claim	\$ 420,000.00	\$ 453,582.07	\$ 440,000.00	\$ 455,497.22	\$ 450,000.00	\$ 544,709.96	\$ 475,000.00	\$ 520,217.41	\$ 510,000.00	\$ 610,255.31
	Sussex County Fire Svc. Fee	\$ 60,000.00	\$ 59,727.40	\$ 60,000.00	\$ 67,777.96	\$ 65,000.00	\$ 63,638.73	\$ 65,000.00	\$ 85,070.71	\$ 85,000.00	\$ 110,006.60
	Sussex County Council Grant	\$ 30,000.00	\$ 30,793.72	\$ 30,000.00	\$ 30,793.72	\$ 30,000.00	\$ 280,793.72	\$ 30,000.00	\$ 30,793.72	\$ 30,500.00	\$ 30,793.72
	Sussex County - BLS Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,452.16
	Memorial Donations	\$ -	\$ 1,005.00	\$ -	\$ -	\$ -	\$ 25.00	\$ -	\$ 1,775.00	\$ -	\$ 290.00
	Town of Bridgeville Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Town of B'ville - Fire Svc. Fee	\$ 21,000.00	\$ 22,645.07	\$ 25,000.00	\$ 26,666.31	\$ 34,000.00	\$ 34,056.55	\$ 70,000.00	\$ 77,962.69	\$ 67,398.00	\$ 67,398.75
	Insurance Claims	\$ -	\$ -	\$ -	\$ 10,817.96	\$ -	\$ 9,959.50	\$ -	\$ -	\$ -	\$ 14,133.18
	Refunds	\$ 65,000.00	\$ 54,700.24	\$ 84,000.00	\$ 152,766.76	\$ 87,000.00	\$ 87,208.00	\$ 87,000.00	\$ 120,393.50	\$ 130,000.00	\$ 5,491.34
	Hall Rental	\$ 4,000.00	\$ 5,350.00	\$ 4,500.00	\$ 600.00	\$ -	\$ 950.00	\$ 1,000.00	\$ 1,600.00	\$ 1,000.00	\$ 300.00
	310 DE Ave Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	312 DE Ave Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	305 MKT St Rental	\$ -	\$ -	\$ 9,000.00	\$ 15,000.00	\$ 11,250.00	\$ 9,250.00	\$ 10,000.00	\$ 16,250.00	\$ 15,000.00	\$ 15,585.00
	307 Mkt. St. Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 12,600.00	\$ 16,800.00	\$ 16,800.00
	Fire Fund Drive	\$ 35,000.00	\$ 39,488.00	\$ 37,500.00	\$ 44,060.25	\$ 40,000.00	\$ 40,739.00	\$ 40,000.00	\$ 7,035.00	\$ 40,000.00	\$ 50,937.00
	Cash Bar Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,329.00
	Members Purchase	\$ -	\$ 877.00	\$ -	\$ -	\$ -	\$ 1,124.00	\$ -	\$ 337.00	\$ -	\$ 3,320.00
	Vending Machine Receipts	\$ 500.00	\$ 100.00	\$ 500.00	\$ 507.00	\$ 500.00	\$ 465.00	\$ 500.00	\$ 917.00	\$ -	\$ 572.00
	Miscellaneous	\$ -	\$ 16,095.83	\$ -	\$ 146.00	\$ -	\$ 3,391.81	\$ -	\$ 8,742.81	\$ -	\$ 5,229.25
	Donations - Fire	\$ 500.00	\$ 1,096.01	\$ 500.00	\$ 2,625.00	\$ 500.00	\$ 1,458.00	\$ 500.00	\$ 2,089.07	\$ 500.00	\$ 3,562.75
	Donations - Amb.	\$ 5,000.00	\$ 6,555.00	\$ 5,500.00	\$ 7,925.00	\$ 6,500.00	\$ 11,460.00	\$ 8,000.00	\$ 10,318.00	\$ 10,000.00	\$ 10,615.00
	Ambulance Contracts	\$ 32,000.00	\$ 33,810.00	\$ 33,000.00	\$ 33,400.00	\$ 33,000.00	\$ 35,875.00	\$ 35,000.00	\$ 33,515.00	\$ 35,000.00	\$ 41,700.00
	Ladies Auxiliary Donation	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
	Annual Membership Dues	\$ 30.00	\$ 26.00	\$ 30.00	\$ 25.00	\$ 27.00	\$ 19.00	\$ 25.00	\$ 40.00	\$ 25.00	\$ 19.00
	Annual Dinner - Spring	\$ 6,000.00	\$ 9,997.00	\$ 7,500.00	\$ 9,097.11	\$ 5,000.00	\$ 11,142.00	\$ 8,000.00	\$ 8,960.00	\$ -	\$ -
	Annual Dinner - Fall	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Fund Raisers - Chicken BBQ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,896.00
	Fund Raisers - Car Washes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Fund Raisers - Dances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Fund Raisers - Oyster Shack	\$ 12,000.00	\$ 14,581.50	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 14,228.00	\$ 12,000.00	\$ 8,320.51	\$ 7,500.00	\$ 2,639.57
	Fund Raisers - Haunted Farm	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Fund Raisers - Pizza	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Fund Raisers - Raffle	\$ -	\$ 1,508.00	\$ -	\$ 2,354.00	\$ -	\$ 4,097.00	\$ 3,000.00	\$ 1,744.00	\$ 2,500.00	\$ 1,630.00
	Fund Raisers - Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,510.00
	Fund Raisers - 911 Signs	\$ -	\$ (307.18)	\$ -	\$ 1,409.00	\$ -	\$ (250.70)	\$ -	\$ 1,070.00	\$ -	\$ 84.94
	100th Anniversary - Booklets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	100th Anniversary - Yard Sale	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Ambulance Runs	\$ 245,000.00	\$ 238,080.88	\$ 240,000.00	\$ 236,876.48	\$ 240,000.00	\$ 214,023.12	\$ 220,000.00	\$ 238,859.28	\$ 235,000.00	\$ 266,971.39
	Interest Income - Fire	\$ 4,000.00	\$ 7,720.29	\$ 6,500.00	\$ 6,583.27	\$ 6,500.00	\$ 4,899.82	\$ 5,000.00	\$ 1,734.55	\$ 2,000.00	\$ 4,214.62
	Interest Income - Amb.	\$ -	\$ 18.72	\$ -	\$ 18.98	\$ -	\$ 15.34	\$ -	\$ 29.18	\$ -	\$ 50.66
	Truck Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 980,150.48	\$ -	\$ -
	Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Ambulance Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290,000.00	\$ 290,000.00
	Brent Adams Memorial Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Delmarva Convention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Sussex County Fire Service Financial Review and Analysis

## BRIDGEVILLE - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	<b>Total Revenues:</b>	<b>\$1,517,000.00</b>	<b>\$1,342,514.58</b>	<b>\$1,566,605.00</b>	<b>\$1,369,268.99</b>	<b>\$1,650,730.00</b>	<b>\$1,612,450.27</b>	<b>\$2,843,825.00</b>	<b>\$3,587,360.78</b>	<b>\$1,993,529.00</b>	<b>\$2,199,331.92</b>
<b>EXPENDITURES:</b>											
	Truck Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
	Ambulance Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
	Gear/SCBA Fund							\$ -	\$ -	\$ -	\$ -
	Savings PNC - Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
	Savings PNC - Amb.	\$ -	\$ 200,000.00	\$ -	\$ 225,000.00		\$ -	\$ -	\$ -	\$ -	\$ -
	Checking Mellon - Amb.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Building Fund	\$ 25,000.00	\$ 50,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 50,000.00	\$ 50,000.00
	Notes Payable - Fire	\$ 75,000.00	\$ 100,000.00	\$ 75,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 150,000.00	\$ 1,125,000.00	\$ -	\$ -
	Notes Payable - Amb.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Notes Payable - Rentals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Fund Drive - Fire	\$ 5,000.00	\$ 5,732.50	\$ 6,000.00	\$ 4,753.87	\$ 6,000.00	\$ 4,042.42	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 4,271.91
	Fund Drive - Amb.	\$ 7,000.00	\$ 6,460.82	\$ 7,000.00	\$ 7,243.60	\$ 7,500.00	\$ 4,079.04	\$ 5,000.00	\$ 4,439.86	\$ 5,000.00	\$ 4,420.96
	Advertising	\$ 400.00	\$ 616.00	\$ 600.00	\$ 1,219.00	\$ 600.00	\$ 605.68	\$ 600.00	\$ 766.00	\$ 750.00	\$ 255.00
	Boiler Inspections	\$ -	\$ -	\$ 100.00	\$ 130.00	\$ 130.00	\$ -	\$ 130.00	\$ 30.00	\$ 130.00	\$ -
	Bank Charges	\$ 500.00	\$ 1373.22	\$ 1,000.00	\$ 709.15	\$ 1,000.00	\$ 790.06	\$ 850.00	\$ 593.13	\$ 800.00	\$ 1,077.84
	Blood Bank	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Cleaning Expenses	\$ 6,000.00	\$ 5,960.62	\$ 3,500.00	\$ 3,549.30	\$ 3,500.00	\$ 336.10	\$ 3,500.00	\$ 25.30	\$ 3,500.00	\$ 4,016.26
	Convention Expenses	\$ 2,500.00	\$ 2,178.03	\$ 2,500.00	\$ 175.00	\$ 2,500.00	\$ 1,431.07	\$ 2,000.00	\$ 247.72	\$ 2,000.00	\$ 2,685.18
	Vending Machine Expenses	\$ 1,500.00	\$ 1,052.44	\$ 1,500.00	\$ 737.56	\$ 1,500.00	\$ 711.97	\$ 1,000.00	\$ 2,481.14	\$ 5,000.00	\$ 4,334.74
	Ambulance Dues	\$ 400.00	\$ 175.00	\$ 300.00	\$ 105.00	\$ 300.00	\$ 160.00	\$ 200.00	\$ 50.00	\$ 50.00	\$ 50.00
	Dues & Subscriptions	\$ 5,000.00	\$ 4,273.00	\$ 5,000.00	\$ 4,203.00	\$ 5,000.00	\$ 3,408.00	\$ 5,000.00	\$ 4,168.00	\$ 5,000.00	\$ 4,253.00
	Electric	\$ 16,000.00	\$ 13,099.40	\$ 14,000.00	\$ 11,990.74	\$ 12,000.00	\$ 11,548.40	\$ 12,500.00	\$ 12,514.84	\$ 13,500.00	\$ 15,261.10
	Electric - Station #2	\$ 3,000.00	\$ 2,131.20	\$ 3,000.00	\$ 1,941.77	\$ 2,500.00	\$ 1,676.11	\$ 2,500.00	\$ 2,284.37	\$ 3,000.00	\$ 2,297.14
	Member Re-imbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Food & Beverages	\$ 15,000.00	\$ 13,387.31	\$ 15,000.00	\$ 8,600.02	\$ 15,000.00	\$ 11,740.95	\$ 13,000.00	\$ 14,968.04	\$ 13,000.00	\$ 4,801.80
	Food - Bar Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,004.38
	Franchise Filing Fee	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ -	\$ 25.00	\$ 286.00
	Flowers	\$ 2,000.00	\$ 1,267.00	\$ 2,000.00	\$ 735.00	\$ 2,000.00	\$ 1,215.10	\$ 1,500.00	\$ 582.90	\$ 1,000.00	\$ 1,421.57
	Diesel Fuel	\$ 16,000.00	\$ 12,905.52	\$ 16,000.00	\$ 11,067.23	\$ 16,000.00	\$ 18,207.74	\$ 23,000.00	\$ 29,427.16	\$ 30,000.00	\$ 22,445.00
	Regular Gasoline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Unleaded Gasoline	\$ 5,000.00	\$ 5,507.54	\$ 6,000.00	\$ 4,078.93	\$ 7,500.00	\$ 7,613.69	\$ 11,000.00	\$ 8,495.43	\$ 11,000.00	\$ 8,076.84
	Heating Oil/Natural Gas	\$ 8,500.00	\$ 6,811.51	\$ 8,000.00	\$ 7,720.09	\$ 8,000.00	\$ 7,200.63	\$ 8,000.00	\$ 9,540.81	\$ 11,000.00	\$ 8,825.31
	Natural Gas - Station #2	\$ 2,500.00	\$ 2,240.18	\$ 2,500.00	\$ 2,377.03	\$ 2,500.00	\$ 1,929.51	\$ 2,500.00	\$ 2,151.78	\$ 2,500.00	\$ 2,029.85
	Sewer - Station #1			\$ -	\$ -	\$ -	\$ 492.84	\$ 1,000.00	\$ 1,076.38	\$ 1,200.00	\$ 1,080.32
	Sewer - Station #2			\$ -	\$ -	\$ -	\$ 370.00	\$ 750.00	\$ 770.00	\$ 800.00	\$ 812.50
	Sewer - 305 Mkt. St.			\$ -	\$ -	\$ -	\$ -	\$ 300.00	\$ 1.82	\$ 300.00	\$ 663.29
	Sewer - 307 Mkt. St.			\$ -	\$ -	\$ -	\$ -	\$ 150.00	\$ 277.61	\$ 300.00	\$ 800.51
	Sewer - 309 Mkt. St.			\$ -	\$ -	\$ -	\$ -	\$ 300.00	\$ 99.21	\$ -	\$ -
	Insurance	\$ 41,000.00	\$ 42,851.36	\$ 45,500.00	\$ 43,346.68	\$ 47,000.00	\$ 47,827.98	\$ 52,000.00	\$ 55,318.59	\$ 58,700.00	\$ 55,700.00
	Interest Expense	\$ 22,000.00	\$ 24,955.12	\$ 18,000.00	\$ 12,016.70	\$ 9,000.00	\$ 8,765.17	\$ 36,000.00	\$ 15,297.81	\$ -	\$ 326.31
	Interest Expense - Rentals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Legal Expense	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 5,000.00	\$ 3,166.67	\$ 5,000.00	\$ (733.33)	\$ 5,000.00	\$ -
	Engineering Services	\$ -	\$ 1,050.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Main. & Repairs - Rentals	\$ 5,000.00	\$ 1,781.85	\$ 1,500.00	\$ 1,310.76	\$ 8,000.00	\$ 250.25	\$ 20,000.00	\$ 2,000.04	\$ 20,000.00	\$ 19,694.65
	Main. & Repairs - Buildings #1	\$ 25,000.00	\$ 26,098.31	\$ 25,000.00	\$ 25,657.39	\$ 25,000.00	\$ 17,459.81	\$ 25,000.00	\$ 23,019.80	\$ 25,000.00	\$ 29,373.26
	Main. & Repairs - Buildings #2	\$ 2,000.00	\$ 412.50	\$ 2,000.00	\$ 1,517.50	\$ 2,000.00	\$ 1,999.04	\$ 2,000.00	\$ 3,417.24	\$ 4,000.00	\$ 4,805.75
	Main. & Repairs - Fire Equip.	\$ 8,000.00	\$ 14,482.71	\$ 15,000.00	\$ 22,198.13	\$ 20,000.00	\$ 14,947.77	\$ 20,000.00	\$ 18,226.20	\$ 25,000.00	\$ 28,192.98
	Main. & Repairs - Amb. Equip.	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 1,307.35	\$ 2,000.00	\$ 3,322.83	\$ 3,000.00	\$ 1,624.00
	Main. & Repairs - Gen Vehicles	\$ 1,000.00	\$ 827.50	\$ 1,000.00	\$ 830.97	\$ 1,000.00	\$ 821.20	\$ 1,000.00	\$ 3,415.38	\$ 3,500.00	\$ 3,691.63
	Main. & Repairs - #72-0	\$ 2,000.00	\$ 1,985.90	\$ 4,000.00	\$ 999.67	\$ 3,500.00	\$ 780.76	\$ 5,500.00	\$ 711.91	\$ 7,500.00	\$ 6,539.22
	Main. & Repairs - #72-00	\$ 2,000.00	\$ 1,137.03	\$ 4,000.00	\$ 4,575.03	\$ 3,500.00	\$ 1,249.33	\$ 5,500.00	\$ 1,456.97	\$ 5,500.00	\$ 2,088.30
	Main. & Repairs - #72-1	\$ 5,000.00	\$ 9,396.15	\$ 10,000.00	\$ 3,426.76	\$ 10,000.00	\$ 5,054.69	\$ 10,000.00	\$ 28,146.17	\$ 20,000.00	\$ 18,325.15

# Sussex County Fire Service Financial Review and Analysis

## BRIDGEVILLE - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	Main. & Repairs - #72-3	\$ 250.00	\$ -	\$ 250.00	\$ -	\$ -	\$ -	\$ 250.00	\$ -	\$ 500.00	\$ -
	Main. & Repairs - #72-4	\$ 10,000.00	\$ 1,672.16	\$ 9,000.00	\$ 7,575.47	\$ 9,000.00	\$ 10,605.12	\$ 15,000.00	\$ 16,062.21	\$ 17,000.00	\$ 6,348.80
	Main. & Repairs - #72-5	\$ 7,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 220.00	\$ 5,000.00	\$ 2,609.47
	Main. & Repairs - #72-6	\$ 3,000.00	\$ 2,623.78	\$ 3,000.00	\$ 3,704.72	\$ 3,500.00	\$ 6,746.97	\$ 9,000.00	\$ 4,220.14	\$ 10,000.00	\$ 11,215.35
	Main. & Repairs - #72-7	\$ 1,500.00	\$ 2,188.20	\$ 2,500.00	\$ 485.02	\$ 2,500.00	\$ 647.39	\$ 750.00	\$ 657.02	\$ 750.00	\$ -
	Main. & Repairs - #72-8	\$ 1,000.00	\$ 3,281.07	\$ 2,000.00	\$ 708.12	\$ 3,500.00	\$ 1,889.59	\$ 2,000.00	\$ 3,297.29	\$ 8,000.00	\$ 6,024.15
	Main. & Repairs - #72-9	\$ 8,500.00	\$ 1,508.83	\$ 7,500.00	\$ 1,539.46	\$ 7,500.00	\$ 6,699.00	\$ 1,500.00	\$ 750.85	\$ -	\$ -
	Main. & Repairs - #72-10	\$ 1,000.00	\$ 653.47	\$ 3,000.00	\$ 924.29	\$ 3,000.00	\$ 1,438.38	\$ 6,000.00	\$ 757.73	\$ 5,000.00	\$ 1,510.38
	Main. & Repairs - #72-13	\$ 4,500.00	\$ 7,938.76	\$ 4,500.00	\$ 596.24	\$ 3,000.00	\$ 2,240.72	\$ 5,000.00	\$ 805.03	\$ 2,500.00	\$ 2,452.96
	Main. & Repairs - #72-14	\$ 500.00	\$ 1,118.49	\$ 1,000.00	\$ 211.57	\$ 1,000.00	\$ 445.66	\$ 1,000.00	\$ 243.27	\$ 1,000.00	\$ 792.92
	Main. & Repairs - #72-36	\$ 300.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 236.51
	Main. & Repairs - #72-35	\$ 250.00	\$ -	\$ 250.00	\$ 398.60	\$ 250.00	\$ 375.18	\$ 500.00	\$ -	\$ 500.00	\$ 236.51
	Main. & Repairs - #72-37	\$ 250.00	\$ -	\$ 250.00	\$ 213.81	\$ 250.00	\$ 213.76	\$ 250.00	\$ -	\$ 500.00	\$ -
	Main. & Repairs - #72-55	\$ 4,500.00	\$ 2,907.32	\$ 10,000.00	\$ 4,406.63	\$ 10,000.00	\$ 2,311.86	\$ 14,500.00	\$ 3,843.48	\$ 10,000.00	\$ 8,334.08
	Main. & Repairs - #72-56	\$ 4,500.00	\$ 9,801.66	\$ 5,000.00	\$ 7,571.71	\$ 5,000.00	\$ 2,046.82	\$ 4,000.00	\$ 11,152.81	\$ 4,000.00	\$ 7,660.62
	Main. & Repairs - #72-A	\$ 19,000.00	\$ 16,152.03	\$ 17,500.00	\$ 6,602.02	\$ 15,000.00	\$ 19,688.58	\$ 10,000.00	\$ 15,349.11	\$ 20,000.00	\$ 16,763.32
	Main. & Repairs - #72-B	\$ 15,000.00	\$ 6,044.77	\$ 17,500.00	\$ 11,057.53	\$ 15,000.00	\$ 5,756.06	\$ 15,000.00	\$ 21,228.66	\$ 5,000.00	\$ 7,071.22
	Main. & Repairs - #72-Generator	\$ 1,000.00	\$ 600.00	\$ 1,500.00	\$ 720.00	\$ 1,500.00	\$ 1,439.13	\$ 1,500.00	\$ 400.00	\$ 1,000.00	\$ 800.00
	Main. & Repairs - Kubota	\$ 600.00	\$ -	\$ 600.00	\$ 101.80	\$ 500.00	\$ -	\$ 750.00	\$ -	\$ 750.00	\$ -
	Main. & Repairs - Forklift	\$ 250.00	\$ 366.95	\$ 400.00	\$ -	\$ 500.00	\$ 64.24	\$ 2,500.00	\$ 2,992.88	\$ 2,500.00	\$ 1,892.24
	Main. & Repair - ATV	\$ 250.00	\$ -	\$ 250.00	\$ 831.40	\$ 250.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -
	Restoration of #72-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Ambulance Postage	\$ 1,500.00	\$ 1,405.00	\$ 1,500.00	\$ 773.00	\$ 1,500.00	\$ 837.80	\$ 1,000.00	\$ 919.00	\$ 1,200.00	\$ 914.00
	Office Expense	\$ 10,000.00	\$ 5,048.29	\$ 10,000.00	\$ 9,684.78	\$ 12,000.00	\$ 12,787.68	\$ 10,000.00	\$ 5,531.37	\$ 10,000.00	\$ 9,066.17
	Human Resource Services	\$ 15,000.00	\$ 19,750.50	\$ 17,500.00	\$ 22,707.69	\$ 24,000.00	\$ 25,795.43	\$ 25,800.00	\$ 30,905.86	\$ 10,000.00	\$ 31,960.80
	Postage	\$ 1,500.00	\$ 1,816.40	\$ 2,000.00	\$ 1,763.05	\$ 2,000.00	\$ 1,691.62	\$ 2,000.00	\$ 1,002.16	\$ 2,000.00	\$ 1,893.09
	Audit Services	\$ 6,500.00	\$ 5,995.00	\$ 7,000.00	\$ 6,000.00	\$ 7,000.00	\$ 6,500.00	\$ 7,500.00	\$ 8,550.00	\$ 9,000.00	\$ 9,520.00
	Property Appraisal	\$ 175.00	\$ 180.00	\$ 180.00	\$ 185.00	\$ 200.00	\$ 190.00	\$ 200.00	\$ 395.00	\$ 1,390.00	\$ -
	Fire Prevention	\$ 12,000.00	\$ 9,778.19	\$ 10,000.00	\$ 396.00	\$ 10,000.00	\$ 1,365.00	\$ 5,000.00	\$ 10,731.09	\$ 9,284.00	\$ 6,404.67
	Amb. Services & Supplies	\$ 27,000.00	\$ 25,276.91	\$ 27,000.00	\$ 39,439.43	\$ 30,000.00	\$ 29,510.46	\$ 30,000.00	\$ 29,404.36	\$ 32,000.00	\$ 31,320.20
	Laundry	\$ -	\$ 94.00	\$ 100.00	\$ 89.00	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 59.28
	Fire Services & Supplies	\$ 15,000.00	\$ 5,378.35	\$ 10,000.00	\$ 9,321.10	\$ 10,000.00	\$ 6,247.43	\$ 10,000.00	\$ 12,843.72	\$ 14,000.00	\$ 8,826.26
	Trophies	\$ 200.00	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ -	\$ -	\$ -
	Entertainment	\$ 7,000.00	\$ 3,296.65	\$ 5,000.00	\$ 1,686.84	\$ 5,000.00	\$ 2,517.62	\$ 5,000.00	\$ 2,816.32	\$ 8,000.00	\$ 6,046.67
	Appreciation Night	\$ 22,000.00	\$ 20,440.90	\$ 22,000.00	\$ 19,880.06	\$ 22,000.00	\$ 19,160.47	\$ 23,000.00	\$ 26,128.63	\$ 26,000.00	\$ 20,823.58
	100th Anniversary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Telephone	\$ 5,000.00	\$ 4,676.23	\$ 5,000.00	\$ 4,750.32	\$ 5,000.00	\$ 6,178.57	\$ 6,500.00	\$ 6,920.85	\$ 9,000.00	\$ 6,628.48
	EMS Supervisor - Cell Phone				\$ -		\$ -	\$ -	\$ -	\$ -	\$ 164.53
	Mobile CAD Access				\$ -		\$ -	\$ -	\$ -	\$ -	\$ 3,319.00
	Training Expense - Fire	\$ 5,000.00	\$ 2,205.00	\$ 5,000.00	\$ 4,553.83	\$ 14,500.00	\$ 18,989.77	\$ 12,000.00	\$ 6,520.90	\$ 18,000.00	\$ 12,000.56
	Training Expense - Amb.	\$ 3,000.00	\$ 1,125.00	\$ 3,000.00	\$ 25.00	\$ 3,000.00	\$ 2,159.40	\$ 2,500.00	\$ 635.90	\$ 1,500.00	\$ 1,806.00
	Misc. Expense - Fire	\$ 12,000.00	\$ 7,292.00	\$ 6,000.00	\$ 4,374.80	\$ 6,000.00	\$ 6,586.78	\$ 6,000.00	\$ 7,625.04	\$ 7,000.00	\$ 8,779.54
	Misc. Expense - Amb.	\$ 500.00	\$ 355.81	\$ 500.00	\$ 14.27	\$ 500.00	\$ 152.00	\$ 500.00	\$ 20.98	\$ 500.00	\$ 60.00
	Trash Collection	\$ 3,000.00	\$ 2,340.00	\$ 3,000.00	\$ 2,340.00	\$ 3,000.00	\$ 2,340.00	\$ 3,000.00	\$ 2,688.49	\$ 3,000.00	\$ 2,608.63
	Building Improvements	\$ 75,000.00	\$ 16,652.56	\$ 125,000.00	\$ 118,170.22	\$ 100,000.00	\$ 238,581.80	\$ 150,000.00	\$ 91,940.02	\$ 40,000.00	\$ 130,135.59
	Equipment Purchases - Fire	\$ 150,000.00	\$ 35,725.66	\$ 100,000.00	\$ 71,273.52	\$ 125,000.00	\$ 22,922.44	\$ 165,000.00	\$ 169,179.85	\$ 120,000.00	\$ 147,804.12
	Equipment Purchases - Amb.	\$ 25,000.00	\$ 17,406.55	\$ 22,500.00	\$ 7,910.69	\$ 22,500.00	\$ 18,688.15	\$ 20,000.00	\$ 1,742.00	\$ 50,000.00	\$ 9,192.45
	Equipment Purchases - Building	\$ 10,000.00	\$ 368.99	\$ 5,000.00	\$ 949.05	\$ 10,000.00	\$ 546.90	\$ 5,000.00	\$ 9,346.76	\$ 10,000.00	\$ 2,883.64
	Pension Fund	\$ 19,000.00	\$ 18,448.11	\$ 16,700.00	\$ 16,713.39	\$ 21,600.00	\$ 21,364.28	\$ 17,000.00	\$ 16,889.81	\$ 21,700.00	\$ 21,769.04
	Pension Fund - Auxiliary				\$ -		\$ -	\$ -	\$ -	\$ 7,500.00	\$ 7,560.00
	Kitchen Equip. Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515.61	\$ 500.00	\$ -	\$ -	\$ 1,779.98
	Vehicles Purchased	\$ 300,000.00	\$ 10,892.40	\$ 300,000.00	\$ -	\$ 325,000.00	\$ 32,000.00	\$ 1,345,000.00	\$ 1,033,438.21	\$ 615,000.00	\$ 571,554.00
	Deposit on Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Tools	\$ 250.00	\$ 161.10	\$ 500.00	\$ 184.54	\$ 500.00	\$ 9.95	\$ 500.00	\$ 4,898.16	\$ 2,500.00	\$ 585.67
	Parade Uniforms	\$ 20,000.00	\$ -	\$ 23,000.00	\$ 492.00	\$ 35,000.00	\$ 15,256.18	\$ 15,000.00	\$ 6,914.13	\$ 5,000.00	\$ 2,947.23
	Salaried Employees - FICA	\$ 22,000.00	\$ 18,808.63	\$ 24,000.00	\$ 24,289.49	\$ 26,000.00	\$ 24,599.52	\$ 26,000.00	\$ 25,966.49	\$ 34,300.00	\$ 28,941.29
	Hepatitis Vaccine	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



# Sussex County Fire Service Financial Review and Analysis

## BRIDGEVILLE - CY19-23 BUDGETS & ACTUALS

	CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
		Salaried Employees	\$ 275,000.00	\$ 251,277.21	\$ 310,000.00	\$ 322,921.89	\$ 325,000.00	\$ 326,737.90	\$ 332,270.00	\$ 345,657.45	\$ 405,000.00	\$ 391,070.48
		Employee Payroll Taxes	\$ -	\$ 615.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,429.21
		State Unemployment Ins. Prem.	\$ -	\$ 2,014.50	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ (2,014.50)	\$ -	\$ -
		Employee Health Insurance	\$ 60,000.00	\$ 29,318.02	\$ 70,000.00	\$ 35,622.92	\$ 42,000.00	\$ 37,746.52	\$ 42,000.00	\$ 42,082.56	\$ 58,000.00	\$ 46,150.30
		Employee Dental Insurance	\$ 1,000.00	\$ 1,367.42	\$ 1,500.00	\$ 946.00	\$ 1,000.00	\$ 1,049.49	\$ 2,500.00	\$ 1,091.06	\$ 2,000.00	\$ 916.29
		Employee Uniforms	\$ 2,500.00	\$ 1,344.40	\$ 5,000.00	\$ 2,930.88	\$ 5,000.00	\$ 612.00	\$ 2,500.00	\$ 1,663.00	\$ 2,500.00	\$ 4,275.89
		Employee Physicals	\$ 600.00	\$ -	\$ 600.00	\$ -	\$ 600.00	\$ -	\$ 300.00	\$ -	\$ 300.00	\$ -
		Employee Bonuses	\$ 1,000.00	\$ 625.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 3,057.59	\$ 1,200.00	\$ -	\$ 1,500.00	\$ 1,047.76
		Member Physicals	\$ 1,000.00	\$ 250.00	\$ 1,000.00	\$ 225.00	\$ 500.00	\$ 75.00	\$ 500.00	\$ 156.00	\$ 500.00	\$ 156.00
		Employee Pension	\$ 7,000.00	\$ 4,248.82	\$ 9,000.00	\$ 5,220.35	\$ 7,000.00	\$ 6,536.26	\$ 7,000.00	\$ 7,122.20	\$ 8,800.00	\$ 8,898.52
		Station Incentive Dollars	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		305 Mkt. - Utilities	\$ 3,000.00	\$ 1,884.78	\$ 2,000.00	\$ 1,630.49	\$ 5,000.00	\$ 5,003.34	\$ 5,000.00	\$ 2,361.82	\$ 2,500.00	\$ 6,115.65
		307 Mkt. - Utilities			\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 1,537.74	\$ 1,000.00	\$ 2,016.00
		309 Mkt. - Utility			\$ -	\$ -	\$ -	\$ 148.00	\$ -	\$ -	\$ -	\$ -
		Property Taxes	\$ 300.00	\$ 293.58	\$ 300.00	\$ 307.56	\$ 325.00	\$ 547.86	\$ 550.00	\$ 986.64	\$ 1,000.00	\$ 1,021.50
		310 De Ave - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		312 De Ave - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Background Checks	\$ -	\$ -	\$ -	\$ (65.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Travel Expenses	\$ 1,000.00	\$ 142.74	\$ 1,000.00	\$ 219.75	\$ 4,000.00	\$ 119.51	\$ 2,500.00	\$ 5,218.16	\$ 5,000.00	\$ (33.41)
		Total Expenditures:	\$1,517,000.00	\$1,145,332.20	\$1,566,605.00	\$1,322,816.18	\$1,650,730.00	\$1,517,951.12	\$2,843,825.00	\$3,375,388.82	\$1,993,529.00	\$2,164,898.94
		Fund Balance/Retained Earnings:	\$0.00	\$197,182.38	\$0.00	\$46,452.81	\$0.00	\$94,499.15	\$0.00	\$211,971.96	\$0.00	\$34,432.98

## Appendix C5 - Carlisle

# Sussex County Fire Service Financial Review and Analysis

## Carlisle - SUMMARY OF FINANCIAL STATEMENTS

Stmnt of Financial Position	2019	2020	2021	2022	2023
<b>Assets</b>					
<b>Current Assets</b>					
Cash - Checking Account	\$ 403,498.00	\$ 793,065.00	\$ 6,986.00	\$ 895,841.00	\$ 393,103.00
Cash - Ladies Auxilliary	\$ 22,886.00	\$ 11,884.00	\$ 14,539.00	\$ 36,451.00	\$ 71,260.00
Deposit on Pole Building				\$ 10,393.00	
Deposit on Equipment		\$ 750,000			
<b>Total Current Assets</b>	<b>\$ 426,384</b>	<b>\$ 1,554,949</b>	<b>\$ 21,525</b>	<b>\$ 942,685</b>	<b>\$ 464,363</b>
<b>Property and Equipment</b>					
Land	\$ 64,703	\$ 64,703	\$ 64,703	\$ 64,703	\$ 64,703
Land Improvements					\$ 50,689
Ambulances and Equipment	\$ 339,605	\$ 518,695	\$ 543,897	\$ 559,942	\$ 575,097
Buildings	\$ 1,817,833	\$ 1,594,046	\$ 1,594,046	\$ 1,671,096	\$ 1,699,429
Contents - Fire House	\$ 426,915	\$ 512,333	\$ 527,240	\$ 527,240	\$ 532,134
Pole Building		\$ 297,946	\$ 306,500	\$ 306,500	\$ 306,500
Pole Building #2					\$ 63,876
Rescue Truck	\$ 558,590	\$ 558,590	\$ 558,590	\$ 558,590	\$ 558,590
Fire Trucks and Equipment	\$ 3,455,486	\$ 3,511,786	\$ 4,440,592	\$ 4,483,043	\$ 4,742,997
Kitchen Equipment	\$ 38,249	\$ 38,248	\$ 38,248	\$ 38,248	\$ 38,249
Office Equipment	\$ 45,063	\$ 45,063	\$ 45,063	\$ 45,063	\$ 46,763
Storage Building	\$ 21,474	\$ 21,474	\$ 21,474	\$ 21,474	\$ 21,474
Total Property & Equipment, at Cost	\$ 6,767,918	\$ 7,162,884	\$ 8,140,353	\$ 8,275,899	\$ 8,700,501
Less Accumulated Depreciation	\$ (4,129,685)	\$ (4,401,773)	\$ (4,120,457)	\$ (4,437,868)	\$ (4,757,652)
<b>Total Property &amp; Equipment, NET</b>	<b>\$ 2,638,233</b>	<b>\$ 2,761,111</b>	<b>\$ 4,019,896</b>	<b>\$ 3,838,031</b>	<b>\$ 3,942,849</b>
<b>Investments</b>					
PNC Investments - Cash and Equivalents	\$ 30,400	\$ 20,475	\$ 23,560	\$ 17,748	\$ 24,532
PNC Investments - Equities	\$ 471,247	\$ 566,046	\$ 728,909	\$ 636,822	\$ 672,901
PNC Investments - ETPs	\$ 69,800				
Morgan Stanley - Cash and Equivalents	\$ 357,304	\$ 1,191,591	\$ 988,380	\$ 591,828	\$ 298,531
Morgan Stanley - Equities	\$ 843,326	\$ 5,325,712	\$ 8,627,395	\$ 8,025,960	\$ 9,862,768
Morgan Stanley - Fixed Income	\$ 2,374,140	\$ 1,241,733	\$ 781,868	\$ 426,987	\$ 261,551
Morgan Stanley - ETPs	\$ 4,356,845				
Morgan Stanley - Unit Investment Trusts	\$ 148,246				
Annuity	\$ -	\$ -	\$ 100,849	\$ 102,260	\$ 409,222
CD - County Bank	\$ 211,956	\$ 212,390	\$ 212,761	\$ 212,885	\$ 212,948
CDs - Ladies Auxilliary	\$ 48,152	\$ 48,366	\$ 48,619	\$ 48,722	\$ 48,728
<b>Total Investments</b>	<b>\$ 8,911,416</b>	<b>\$ 8,606,313</b>	<b>\$ 11,512,341</b>	<b>\$ 10,063,212</b>	<b>\$ 11,791,181</b>
<b>Total Assets</b>	<b>\$ 11,976,033</b>	<b>\$ 12,922,373</b>	<b>\$ 15,553,762</b>	<b>\$ 14,843,928</b>	<b>\$ 16,198,393</b>
<b>Liabilities and Net Assets</b>					
<b>Current Liabilities</b>					
Accrued Payroll Taxes	\$ 1,756	\$ 2,123	\$ 2,097	\$ 1,865	\$ 2,255
Loan Payable -SBA-PPP		\$ 33,294	\$ -		
Current Portion of Long-Term Debt		\$ -	\$ 57,721	\$ 58,300	\$ 58,883
<b>Total Current Liabilities</b>	<b>\$ 1,756</b>	<b>\$ 35,417</b>	<b>\$ 59,818</b>	<b>\$ 60,165</b>	<b>\$ 61,138</b>
<b>Non-Current Liability</b>					
Notes Payable - net of current position	\$ -	\$ -	\$ 483,040	\$ 424,740	\$ 365,857
<b>Total Liabilities</b>	<b>\$ 1,756</b>	<b>\$ 35,417</b>	<b>\$ 542,858</b>	<b>\$ 484,905</b>	<b>\$ 426,995</b>
<b>Net Assets</b>					
Without Donor Restrictions	\$ 11,974,277	\$ 12,886,956	\$ 15,010,904	\$ 14,359,023	\$ 15,771,398
With Donor Restrictions					
<b>Total Net Assets</b>	<b>\$ 11,974,277</b>	<b>\$ 12,886,956</b>	<b>\$ 15,010,904</b>	<b>\$ 14,359,023</b>	<b>\$ 15,771,398</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>\$ 11,976,033</b>	<b>\$ 12,922,373</b>	<b>\$ 15,553,762</b>	<b>\$ 14,843,928</b>	<b>\$ 16,198,393</b>



# Sussex County Fire Service Financial Review and Analysis

## Carlisle - SUMMARY OF FINANCIAL STATEMENTS

Stmt of Activities & Changes	2019	2020	2021	2022	2023
<b>Support, Grants and Other Revenue</b>					
Ambulance Receipts	\$ 677,285	\$ 769,712	\$ 750,598	\$ 725,941	\$ 835,985
Ambulance Club	\$ 43,702	\$ 37,861	\$ 51,690	\$ 61,798	\$ 55,456
Bar Income	\$ 10,146	\$ 7,709	\$ 517	\$ 7,632	\$ 1,906
City of Milford Appropriations	\$ 100,000	\$ 140,000	\$ 140,000	\$ 150,000	\$ 335,000
City of Milford Enhancement Fund	\$ -	\$ 104,000	\$ -	\$ -	
Kent County Appropriation	\$ 85,012	\$ 73,866	\$ 79,017	\$ 82,575	\$ 159,155
Sussex County Appropriation	\$ 99,348	\$ 94,749	\$ 161,819	\$ 240,132	\$ 94,055
State of Delaware Appropriation	\$ 212,313	\$ 217,848	\$ 223,276	\$ 364,799	\$ 471,981
State of Delaware Additional Grant	\$ -	\$ 101,000	\$ -	\$ -	
State of Delaware Fire Insurance Rebate	\$ 312,713	\$ 281,522	\$ 301,150	\$ 399,500	\$ 355,901
State of Delaware Red Light Fund	\$ 120,167	\$ 137,028	\$ 96,309	\$ 37,240	\$ 84,477
State of Delaware Fire Prevention Matching Funds	\$ -	\$ 1,339	\$ 1,170	\$ -	
Donations - Fund Drive	\$ 44,265	\$ 48,141	\$ 48,245	\$ 56,911	\$ 61,283
Donations - Ladies Auxiliary	\$ 6,149				
Donations - Other	\$ 11,245	\$ 7,660	\$ 6,130	\$ 12,478	\$ 7,954
Fire Hall Rental	\$ 18,959	\$ 10,943	\$ 2,582	\$ 17,836	\$ 20,972
Hursch Fund	\$ 6,326	\$ 6,461	\$ 6,970	\$ 5,673	\$ 19,260
James Davis Fund	\$ 2,547	\$ 1,564	\$ 2,412	\$ 5,075	\$ 1,641
Fundraisers	\$ 10,380	\$ 7,195	\$ 2,498	\$ 13,458	\$ 7,105
Fundraisers - Ladies Auxiliary	\$ 49,874	\$ 38,641	\$ 20,006	\$ 81,555	\$ 108,859
Knox Box Sales	\$ 1,545	\$ 1,815	\$ 6,356	\$ 2,336	\$ 4,035
Realized Investment Gains and (Losses)	\$ 34,634	\$ (250,639)	\$ 399,524	\$ 421,507	\$ (318,675)
Unrealized Investment Gains and (Losses)	\$ 387,836	\$ 360,048	\$ 1,107,081	\$ (1,802,354)	\$ 554,192
Gain (Loss) on Sale of Equipment	\$ 11,430	\$ -	\$ (2,862)	\$ 4,167	\$ (3,602)
Interest and Dividend Income	\$ 179,787	\$ 177,757	\$ 157,975	\$ 171,554	\$ 306,217
Interest and Dividend Income - Ladies Auxiliary	\$ 132	\$ 217	\$ 252	\$ 121	\$ 12
Miscellaneous Income	\$ 1,547	\$ 30	\$ 33	\$ 140	\$ 30
Partnership Distribution	\$ 12,356	\$ 1,859	\$ -	\$ -	
<b>Total Revenues</b>	<b>\$ 2,439,698</b>	<b>\$ 2,378,326</b>	<b>\$ 3,562,748</b>	<b>\$ 1,060,074</b>	<b>\$ 3,163,199</b>

Sussex County Fire Service Financial Review and Analysis

**Carlisle - SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmt of Functional Expenses</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Amb Captain - Repairs & Maintenance	\$ 19,131	\$ 9,769	\$ 25,452	\$ 25,028	\$ 12,702
Amb Captain - Training	\$ 446	\$ 130	\$ 155	\$ 265	\$ 465
Amb Captain - Oxygen and Supplies	\$ 17,878	\$ 22,883	\$ 15,670	\$ 16,645	\$ 20,361
Amb Captain - Personal Equipment	\$ 225	\$ 2,174	\$ 895	\$ 192	\$ 202
Bldg. Super - Building Maintenance	\$ 39,173	\$ 31,092	\$ 38,425	\$ 4,371	\$ 2,943
Bldg. Super - Building Supplies	\$ 6,742	\$ 5,223	\$ 3,413	\$ 56,239	\$ 45,727
Chief - Equipment Maintenance & Supplies	\$ 10,575	\$ 28,972	\$ 32,119	\$ 32,219	\$ 19,672
Chief -Hoses & Nozzles	\$ -	\$ 201	\$ 36,090	\$ -	\$ 735
Chief -Fire Prevention	\$ 2,316	\$ 2,806	\$ 3,589	\$ 1,371	\$ 3,466
Chief - Miscellaneous	\$ 3,327	\$ 2,295	\$ 1,615	\$ 6,267	\$ 4,387
Chief - Training	\$ 5,093	\$ 3,020	\$ 2,040	\$ 4,046	\$ 3,395
Chief - Knox Boxes	\$ 1,032	\$ 2,223	\$ 7,125	\$ 1,190	\$ 4,700
Chief-Gear	\$ 21,502	\$ 20,997	\$ 36,389	\$ 89,442	\$ 28,658
Chief Eng - Apparatus Equipment	\$ 1,687	\$ 14,814	\$ 13,399	\$ 9,234	\$ 2,902
Chief Eng - Apparatus Maintenance	\$ 44,260	\$ 30,042	\$ 41,810	\$ 63,432	\$ 81,246
Chief Eng - Miscellaneous	\$ 165	\$ 92	\$ -	\$ -	\$ -
Director - Awards & Entertainment	\$ 13,365	\$ 10,343	\$ 587	\$ 4,710	\$ 7,524
Director #2 - Archives	\$ 791	\$ 393	\$ -	\$ -	\$ -
Director #2 - Antique Maintenance	\$ -	\$ 1,886	\$ 66	\$ 3,767	\$ 2,894
Fire Recorder - Radio Repairs and Replacemen	\$ 1,976	\$ -	\$ 3,944	\$ 8,364	\$ 2,052
Fire Recorder - Personnel Equipment	\$ 7,829	\$ 7,449	\$ 7,000	\$ 8,418	\$ -
Treasurer - Convention, Meetings & Dues	\$ 15,381	\$ 7,126	\$ 12,689	\$ 8,557	\$ 11,964
Treasurer - Gifts & Flowers	\$ 140	\$ 711	\$ 563	\$ 803	\$ 549
Treasurer - Miscellaneous	\$ 5,293	\$ 1,013	\$ 2,645	\$ 13,899	\$ 20,302
Treasurer - Office Supplies	\$ 5,256	\$ 3,931	\$ 7,140	\$ 4,271	\$ 4,223
Treasurer - Postage	\$ 868	\$ 1,123	\$ 435	\$ 589	\$ 590
Treasurer - Professional Services	\$ 10,270	\$ 10,915	\$ 10,915	\$ 12,351	\$ 12,382
Treasurer - Ways and Means	\$ 4,661	\$ 10,001	\$ 813	\$ 7,374	\$ 4,405
Treasurer - Fire Police	\$ 5,228	\$ 6,065	\$ 7,568	\$ 10,494	\$ 9,108
Ladies Aux - Fundraisers	\$ 30,649	\$ 29,210	\$ 9,715	\$ 32,465	\$ 33,454
Ladies Aux - Pension Plan	\$ 6,073	\$ 6,235	\$ 5,491	\$ 6,712	\$ 6,858
Ladies Aux - Dues	\$ 735	\$ 385	\$ -	\$ 520	\$ 385
Ladies Aux - Donations	\$ 6,149	\$ 6,435	\$ -	\$ 1,409	\$ 909
Ladies Aux - Conference	\$ 1,048	\$ 1,579	\$ 338	\$ 596	\$ 3,354
Ladies Aux - Office Supplies	\$ 1,149	\$ 857	\$ 540	\$ 644	\$ 945
Ladies Aux - Entertainment	\$ 1,052	\$ 70	\$ -	\$ 7,896	\$ 10,184
Ladies Aux - Repairs	\$ 1,169	\$ 3,448	\$ 274	\$ 1,269	\$ 1,345
Ladies Aux - Utilities	\$ 1,971	\$ 1,426	\$ 993	\$ 8,149	\$ 16,622
Ambulance Club	\$ 13,015	\$ 8,074	\$ 8,108	\$ 8,639	\$ 9,376
Ambulance Billing Service	\$ 51,379	\$ 52,092	\$ 53,420	\$ 49,122	\$ 54,598
AirCards	\$ -	\$ 3,412	\$ 3,193	\$ 4,278	\$ 4,323
Banquet	\$ 11,094	\$ 6,185	\$ 8,354	\$ 4,598	\$ 10,761

Sussex County Fire Service Financial Review and Analysis

**Carlisle - SUMMARY OF FINANCIAL STATEMENTS**

Banquet	\$ 11,094	\$ 6,185	\$ 8,354	\$ 4,598	\$ 10,761
Code Messaging	\$ 1,488	\$ 1,488	\$ 1,668	\$ 1,728	\$ 1,827
Computers/IT	\$ 1,036	\$ 1,980	\$ 1,970	\$ 2,540	\$ 4,960
COVID-19	\$ -	\$ 3,522	\$ -	\$ -	\$ -
Depreciation	\$ 256,910	\$ 272,089	\$ 278,102	\$ 325,578	\$ 326,907
Dress Uniforms	\$ -	\$ 3,195	\$ 867	\$ 4,503	\$ 19
Employee Health Insurance	\$ 30,687	\$ 31,925	\$ 21,339	\$ 23,665	\$ 40,656
Fire Hoses & Equipment - Grant	\$ -	\$ 66,399	\$ -	\$ -	\$ -
Employee Quarters	\$ 8,224	\$ 2,037	\$ 579	\$ 2,111	\$ 2,783
Fuel, Gas and Diesel	\$ 21,544	\$ 16,704	\$ 21,234	\$ 38,865	\$ 44,387
Fund Drive	\$ 4,934	\$ 8,587	\$ 8,844	\$ 8,973	\$ 10,180
FundRaising Expenses	\$ 2,148	\$ 1,625	\$ -	\$ -	\$ -
Grant Application	\$ 3,499				
Heating Oil	\$ 11,771	\$ 4,796	\$ 6,943	\$ 8,603	\$ 8,483
Insurance	\$ 39,947	\$ 44,509	\$ 44,812	\$ 38,557	\$ 54,450
Interest Expense	\$ -	\$ -	\$ 3,911	\$ 5,314	\$ 4,741
Investment Expenses	\$ 65,346	\$ 94,277	\$ 108,739	\$ 119,938	\$ 113,566
Legal Fees	\$ 18,872	\$ 8,882	\$ 5,054	\$ 2,172	\$ 240
Meals	\$ 3,645	\$ 1,095	\$ 99	\$ 1,026	\$ 988
Miscellaneous/Supplies	\$ 9,911	\$ 6,071	\$ 17,054	\$ 28,977	\$ 31,125
Payroll Taxes	\$ 33,102	\$ 35,037	\$ 33,796	\$ 38,295	\$ 43,109
Pension Plan	\$ 20,348	\$ 20,689	\$ 17,995	\$ 18,290	\$ 23,085
Salaries - Ambulance	\$ 343,225	\$ 366,889	\$ 350,477	\$ 400,655	\$ 449,804
Salaries - Office	\$ 64,782	\$ 65,256	\$ 67,050	\$ 73,323	\$ 82,983
Taxes - Other	\$ 111	\$ 65	\$ 294	\$ -	\$ 207
Telephone	\$ 10,659	\$ 11,171	\$ 11,169	\$ 9,665	\$ 11,344
Utilities	\$ 33,182	\$ 40,280	\$ 33,827	\$ 39,342	\$ 34,312
<b>TOTAL</b>	<b>\$ 1,355,464</b>	<b>\$ 1,465,665</b>	<b>\$ 1,438,800</b>	<b>\$ 1,711,955</b>	<b>\$ 1,750,824</b>
Net Assets (Beginning of Year)	\$ 10,890,043	\$ 11,974,277	\$ 12,886,956	\$ 15,010,904	\$ 14,359,023
Net Assets (End of Year)	\$ 11,974,277	\$ 12,886,956	\$ 15,010,904	\$ 14,359,023	\$ 15,771,398
Change in Net Assets	\$ 1,084,234	\$ 912,679	\$ 2,123,948	\$ (651,881)	\$ 1,412,375

Sussex County Fire Service Financial Review and Analysis

**Carlisle - SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmnt of Cash Flows</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Cash Flows from Operating Activities</b>					
<u>Cash Received</u>					
Support and Revenue	\$ 1,807,052	\$ 2,089,820	\$ 1,900,778	\$ 2,265,079	\$ 2,625,055
Interest and Dividend Receipts	\$ 179,787	\$ 177,974	\$ 158,227	\$ 171,675	\$ 306,229
Other Receipts	\$ 18,959	\$ 1,859	\$ -	\$ -	
<u>Cash Paid:</u>					
Payments to Vendors	\$ (606,538)	\$ (673,764)	\$ (670,067)	\$ (832,381)	\$ (783,890)
Salaries and Benefits	\$ (492,080)	\$ (520,163)	\$ (490,657)	\$ (554,228)	\$ (639,637)
Net Cash Flows from Operating Activities	\$ 907,180	\$ 1,075,726	\$ 898,281	\$ 1,050,145	\$ 1,507,757
Excess of Revenue over Expenses	\$ 1,084,234	\$ 912,679	\$ 2,123,948	\$ (651,881)	\$ 1,412,375
Adjustments to Reconcile Excess of Revenue over Expenses to Net Cash Flow from Operating:					
(Gain) in Investments	\$ (422,470)	\$ (109,409)	\$ (1,506,605)	\$ 1,380,847	\$ (235,517)
(Gain) Loss on Sale of Equipment	\$ (11,430)	\$ -	\$ 2,862	\$ (4,167)	\$ 3,602
Accrued Payroll Taxes	\$ (64)	\$ 367	\$ (26)	\$ (232)	\$ 390
Depreciation	\$ 256,910	\$ 272,089	\$ 278,102	\$ 325,578	\$ 326,907
Net Cash Flows from Operating Activities	\$ 907,180	\$ 1,075,726	\$ 898,281	\$ 1,050,145	\$ 1,507,757
<b>Cash Flows from Investing Activities</b>					
Investments	\$ (315,332)	\$ 414,512	\$ (1,399,434)	\$ 68,282	\$ (1,492,452)
Proceeds from the sale of property & equipment	\$ 26,754	\$ -	\$ 31,000	\$ 6,000	\$ -
Deposit on Equipment	\$ -	\$ (750,000)	\$ 750,000	\$ (10,393)	\$ -
Purchase of Property and Equipment	\$ (254,581)	\$ (394,965)	\$ (1,570,741)	\$ (145,546)	\$ (424,934)
Net Cash Provided (Used) by Investing	\$ (543,159)	\$ (730,453)	\$ (2,189,175)	\$ (81,657)	\$ (1,917,386)
<b>Cash Flows from Financing Activities</b>					
Proceeds from PPP Loan	\$ -	\$ 33,292	\$ -	\$ -	
Repayment of PPP Loan	\$ -	\$ -	\$ (33,292)	\$ -	
Proceeds from Long term debt	\$ -	\$ -	\$ 580,000	\$ -	
Repayments of Long Term debt	\$ -	\$ -	\$ (39,238)	\$ (57,721)	\$ (58,300)
Net Cash Provided (Used) by Financing Activities	\$ -	\$ 33,292	\$ 507,470	\$ (57,721)	\$ (58,300)
Cash & Cash Equivalents (Beginning of Year)	\$ 62,363	\$ 426,384	\$ 804,949	\$ 21,525	\$ 932,292
Cash & Cash Equivalents (End of Year)	\$ 426,384	\$ 804,949	\$ 21,525	\$ 932,292	\$ 464,363
Net Increase (Decrease) in Cash&CashEquival	\$ 364,021	\$ 378,565	\$ (783,424)	\$ 910,767	\$ (467,929)



# Sussex County Fire Service Financial Review and Analysis

## CARLISLE - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
<b>REVENUES:</b>											
2001	Standard Checking										
3010	CFC Memorial Stone								\$ 3,820.40		\$ (3,820.40)
3550	Delaware Red Light Fund				\$ 137,028.00		\$ 96,309.00		\$ 37,240.00		\$ 84,477.00
3806	Recruitment & Retention				\$ (20.00)						
3910	Dividend Income		\$ 96,192.43		\$ 111,057.54		\$ 236,474.36		\$ 150,120.16		\$ 288,919.26
3000	Ambulance Receipts	\$ 500,000.00	\$ 677,285.00	\$ 550,000.00	\$ 769,711.96	\$ 575,000.00	\$ 750,598.22	\$ 595,000.00	\$ 725,941.24	\$ 595,000.00	\$ 837,690.64
3001	Ambulance Club	\$ 20,000.00	\$ 43,701.59	\$ 20,000.00	\$ 37,861.09	\$ 12,000.00	\$ 51,689.70	\$ 12,000.00	\$ 61,798.38	\$ 15,000.00	\$ 55,455.99
3100	City of Milford	\$ 140,000.00	\$ 100,000.00			\$ 140,000.00	\$ 140,000.00	\$ 140,000.00			
3102	Subgrant Program								\$ 50,000.00		
3101	Building Enhancement Fund				\$ 104,000.00				\$ (3,820.40)		\$ 58,820.40
3100	City of Milford - Other				\$ 140,000.00				\$ 100,000.00	\$ 140,000.00	\$ 280,000.00
3200	Kent County	\$ 65,000.00	\$ 85,012.19	\$ 70,000.00	\$ 73,866.30	\$ 50,000.00	\$ 79,016.74	\$ 60,000.00	\$ 82,575.36	\$ 65,000.00	\$ 86,172.23
3201	Income Lost/ Reimb COVID										\$ 72,983.00
3300	Sussex County	\$ 55,000.00	\$ 99,347.75	\$ 70,000.00	\$ 94,748.64	\$ 55,000.00	\$ 161,819.42	\$ 75,000.00	\$ 240,131.83	\$ 100,000.00	\$ 94,055.17
3400	State Grant	\$ 195,000.00	\$ 142,817.00	\$ 200,000.00	\$ 246,999.00	\$ 160,000.00	\$ 145,999.00	\$ 160,000.00	\$ 261,633.40	\$ 175,000.00	\$ 354,950.00
3401	Fire Prevention Matching Funds				\$ 1,339.14		\$ 1,169.96				
3402	State Rescue Equipment										\$ 7,500.00
3500	Fire Insurance Tax Rebate	\$ 205,000.00								\$ 150,000.00	
3501	State Ambulance Insurance		\$ 189,663.03		\$ 71,848.97	\$ 70,000.00	\$ 77,277.31	\$ 95,000.00	\$ 103,165.87	\$ 95,000.00	\$ 109,531.11
3500	State-Fire Ins Tax Rebate		\$ 312,712.57	\$ 210,000.00	\$ 281,522.33	\$ 150,000.00	\$ 301,149.98	\$ 150,000.00	\$ 399,499.65		\$ 355,901.05
3600	Lee Hirsch Fund		\$ 6,326.48	\$ 4,000.00	\$ 6,460.87	\$ 4,000.00	\$ 6,969.83	\$ 4,000.00	\$ 5,673.25	\$ 4,000.00	\$ 19,259.90
3700	Bar Income	\$ 3,000.00	\$ 10,146.06	\$ 5,000.00	\$ 7,709.00	\$ 6,000.00	\$ 517.00	\$ 6,000.00	\$ 7,632.00	\$ 6,000.00	\$ 1,906.00
3900	Interest Income	\$ 120,000.00	\$ 83,594.77	\$ 80,000.00	\$ 68,104.54	\$ 80,000.00	\$ 78,256.94	\$ 80,000.00	\$ 21,554.92	\$ 90,000.00	\$ 17,308.91
4000	Fund Drive/Public Donations	\$ 45,000.00		\$ 45,000.00							
4057	Earl Briel Memorial										\$ 335.00
4056	Rick Hazzard Memorial										\$ 400.00
4055	Pam Ehrisman Memorial										\$ 50.00
4054	June Rust Memorial										\$ 75.00
4053	Elsie Hendricks Memorial								\$ 100.00		
4052	Southern States Ref								\$ 865.44		\$ 1,207.40
4051	Chesapeake Utilities						\$ 150.00				
4050	Eugene Rust Memorial						\$ 750.00				
4049	Chuck Coverdale Memorial				\$ 1,020.00						
4048	Ernest Howard Memorial				\$ 210.00						
4047	Milford Church of God				\$ 500.00						
4046	Reiverwalk Festival				\$ 150.00				\$ 150.00		
4045	Peter Hunt Memorial		\$ 50.00								
4044	Federated		\$ 1,851.71		\$ 1,374.54						
4043	Atlantic Concrete		\$ 300.00								
4042	Control Burn		\$ 500.00								
4041	Draper Holding		\$ 1,000.00								
4040	Hitchens Memorial		\$ 250.00								
4039	Tanis Memorial - Ambulance		\$ 245.00								
4038	Pret Dyer Memorial		\$ 1,500.00								
4027	Delaware Electric Coop Donation		\$ 1,000.00		\$ 2,000.00		\$ 2,000.00		\$ 2,000.00		\$ 2,000.00
4025	Dover Int'l Speedway		\$ 4,900.00		\$ 3,300.00		\$ 1,500.00				
4024	Ambulance Crew Donation		\$ 900.00		\$ 100.00		\$ 230.00		\$ 500.00		\$ 948.00
4014	Marque				\$ 30.00						
4008	Fundraisers				\$ 4,195.18		\$ 2,498.00		\$ 13,457.54		\$ 4,456.68
4006	Private Donation				\$ 350.00		\$ 1,250.00		\$ 8,763.00		\$ 2,537.44
4001	Fund Drive		\$ 44,265.00		\$ 48,141.00	\$ 55,000.00	\$ 48,245.00	\$ 50,000.00	\$ 56,910.77	\$ 50,000.00	\$ 61,282.90
4000	Public Donations Other		\$ 600.00				\$ 250.00		\$ 100.00		\$ 401.59
4100	Donations Ladies Aux.		\$ 6,149.25								
4200	Firehall/Classroom Rental	\$ 10,000.00	\$ 18,959.00	\$ 10,000.00	\$ 10,943.00	\$ 10,000.00	\$ 2,582.00	\$ 10,000.00	\$ 17,835.50	\$ 12,000.00	\$ 20,971.50
4500	Misc. Income										
4501	Crab Feast										\$ 4,534.43
4510	Knox Box		\$ 1,545.00		\$ 1,815.00		\$ 6,356.02		\$ 2,336.20		\$ 4,034.80
4509	Inactive Membership		\$ 30.00		\$ 50.00		\$ 20.00		\$ 30.00		\$ 30.00
4505	Sale of Equipment		\$ 11,430.30				\$ (2,852.28)		\$ 4,166.66		\$ (5,435.70)
4500	Misc. Income		\$ 1,517.25						\$ 110.15		
4650	Ladies Aux. Receipts		\$ 50,005.84		\$ 38,857.95		\$ 20,258.40		\$ 81,555.09		\$ 108,859.31

DESCRIPTION	BUDGET
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	CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	4700	James Davis Fund	\$ 500.00	\$ 2,546.70	\$ 500.00	\$ 1,564.19	\$ 500.00	\$ 2,412.10	\$ 500.00	\$ 5,074.82	\$ 1,000.00	\$ 1,640.71
		Transfer from Building Maintenance	\$ 80,000.00								\$ 180,000.00	
	OTHER											
	4507	Inv Gain/Loss		\$ 34,634.31		\$ (250,638.54)		\$ 799,048.32		\$ 421,506.55		\$ (318,675.18)
	4520	Partnership Distribution		\$ 12,356.08		\$ 1,859.25						
	4508	Unrealized Gains & Losses		\$ (375,657.73)		\$ 358,642.48		\$2,214,166.20		\$ (1,802,354.4)		\$ 554,192.12
							</					



# Sussex County Fire Service Financial Review and Analysis

## CARLISLE - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
6005	Overhead Door Maintenance		\$ 10,506.90		\$ 535.00		\$ 526.99		\$ 475.00		\$ 1,750.98
6001	Building Supplies		\$ 6,741.69		\$ 5,223.13		\$ 3,413.06		\$ 4,371.44		\$ 2,942.55
6002	Building Maintenance		\$ 28,666.39		\$ 13,235.86		\$ 17,421.19		\$ 9,722.45		\$ 17,265.63
6003	Fire Alarm System/Hood				\$ 704.50		\$ 659.50		\$ 2,142.70		\$ 1,173.50
6006	HVAC Contract/Main				\$ 15,726.05		\$ 9,770.00		\$ 27,207.43		\$ 13,128.00
6007	Generator Service				\$ 408.60		\$ 2,144.09		\$ 1,427.14		\$ 1,118.08
6008	Termite/Pest Control				\$ 481.80				\$ 912.56		\$ 530.00
6009	Quarterly Waxing of Floors						\$ 950.00				\$ 2,960.00
6011	Lawn Service & Snow Removal						\$ 6,920.00		\$ 13,677.32		\$ 6,135.34
6012	Flags & Banners								\$ 674.03		\$ 1,313.70
6100	Director #1	\$ 11,690.00		\$ 11,400.00		\$ 13,790.00		\$ 12,490.00		\$ 14,600.00	
6108	Budget Request										\$ 376.79
6106	Liquor License								\$ 400.00		\$ 400.00
6105	Misc. Co. Functions				\$ 169.56						
6104	Sodas		\$ 60.50		\$ 153.08		\$ 198.93				
6101	Liquor, Supplies, Repairs		\$ 5,085.41		\$ 4,172.62		\$ 531.94		\$ 4,030.14		\$ 1,220.65
6102	Mutual Relief. Crab Feast		\$ 3,466.74		\$ 5,991.97						\$ 9,215.86
6100	Director #1 Other		\$ 4,752.25				\$ (144.00)		\$ 279.47		\$ 10.84
6200	Director #2	\$ 5,500.00		\$ 5,500.00		\$ 8,000.00		\$ 8,000.00		\$ 6,500.00	
6204	Antique Maintenance		\$ 790.98		\$ 1,886.30		\$ 65.91		\$ 3,766.89		\$ 2,893.90
6201	Archives				\$ 393.00						
6300	Chief	\$ 42,600.00		\$ 50,200.00		\$ 72,295.00		\$ 80,100.00		\$ 80,400.00	
6312	MSA Service		\$ 1,486.00		\$ 11,642.67		\$ 3,250.00				
6309	Knox Boxes		\$ 1,032.00		\$ 2,223.00						
6306	Gear		\$ 21,501.68		\$ 20,976.86		\$ 36,388.86		\$ 89,441.72		\$ 28,658.06
6301	Equipment Maintenance & Supplies		\$ 9,088.97		\$ 10,804.69		\$ 5,304.89		\$ 1,442.87		\$ 2,008.26
6302	Training		\$ 5,093.30		\$ 3,020.00		\$ 2,040.00		\$ 4,045.96		\$ 3,395.00
6304	Hurst Tool Service		\$ 3,326.64				\$ 9,095.90				
6305	Air Card for Apparatus					\$ 3,500.00		\$ 3,000.00			
6307	Fire Prevention Expenses		\$ 2,316.31		\$ 2,805.84		\$ 3,589.23		\$ 1,371.38		\$ 3,465.59
6310	SCBA Hydrostatic Testing				\$ 377.02		\$ 3,539.19		\$ 4,085.71		\$ 6,514.93
6311	Hose Testing				\$ 4,170.10		\$ 3,250.00		\$ 4,698.05		
6300	Chief - Other				\$ 1,327.01		\$ 13.98				\$ 698.39
6313	Fire Hose/Nozzles				\$ 200.70		\$ 36,090.00				\$ 734.70
6314	Airpower Contract				\$ 1,940.00		\$ 1,940.00		\$ 1,940.00		\$ 1,940.00
6315	Decon						\$ 2,622.00		\$ 972.30		
6316	Tool/Small Equipment				\$ 39.94		\$ 1,268.22		\$ 11,988.28		\$ 7,579.88
6317	Computer Apparatus						\$ 1,649.06				
6318	Face Piece Labels						\$ 200.00		\$ 200.00		
6319	Rehab Supplies				\$ 968.27		\$ 1,092.12		\$ 3,659.59		\$ 3,689.07
6321	Budget Request						\$ 508.80		\$ 2,606.62		\$ 545.09
6322	New Equipment								\$ 6,891.94		\$ 1,084.00
6400	Chief Engineer	\$ 61,900.00		\$ 68,600.00		\$ 65,980.00		\$ 76,700.00		\$ 53,450.00	
6501	Amb Maintenance & Repairs				\$ 5,297.87				\$ 1,610.48		\$ 15,768.25
6419	Driver Alcohol Drug Testing								\$ 65.00		\$ 551.00
6414	Budget Request - Approved										\$ 335.00
6413	Tires						\$ 7,459.83		\$ 12,589.60		\$ 1,146.37
6412	Aerial Inspe & Ground Ladders										\$ 1,500.00
6410	Battery Rotation						\$ 597.96				
6409	Annual Pump Testing										\$ 2,527.00
6408	DOT (Apparatus)				\$ 13,961.71		\$ 19,892.48		\$ 9,233.82		\$ 2,902.37
6501	Ambulance Maintenance & Repairs		\$ 15,986.86				\$ 19,221.50				
6407	Gators		\$ 484.99		\$ 428.00		\$ 43.41		\$ 525.47		\$ 406.47
6406	Traffic Control Vehicle		\$ 514.39		\$ 348.00		\$ 350.70		\$ 677.27		\$ 536.87
6405	Tools		\$ 192.51		\$ 39.95		\$ 239.93		\$ (65.75)		
6404	Supplies		\$ 776.73		\$ 78.37		\$ 743.57		\$ 88.69		\$ 447.00
6403	Command & Chief Vehicles		\$ 308.59		\$ 340.49		\$ 737.37		\$ 1,988.75		\$ 3,632.51
6401	Apparatus Equipment		\$ 1,687.30		\$ 652.50		\$ 77.95		\$ 614.85		
6402	Apparatus Maintenance		\$ 41,982.08		\$ 29,006.60		\$ 25,066.11		\$ 46,948.40		\$ 70,164.14



# Sussex County Fire Service Financial Review and Analysis

## CARLISLE - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
6400	Chief Engineer - Other		\$ 185.25		\$ 92.15						
6500	Ambulance Captain	\$ 39,450.00		\$ 40,200.00		\$ 41,900.00		\$ 39,900.00		\$ 42,450.00	
6509	Amb Contracts		\$ 3,144.21		\$ 4,471.32		\$ 6,230.48		\$ 15,042.54		
6510	Budget Request										\$ 1,120.76
6504	Oxygen & Supplies		\$ 17,309.73		\$ 22,882.76		\$ 15,669.72		\$ 16,645.14		\$ 20,360.94
6505	Personal Equipment		\$ 569.04		\$ 2,173.97		\$ 895.29		\$ 191.58		
6506	Ambulance Training		\$ 445.95		\$ 130.00		\$ 155.00		\$ 264.99		\$ 464.87
6500	Ambulance Captain - Other		\$ 225.00								\$ 201.50
6600	Treasurer	\$ 58,500.00		\$ 58,500.00		\$ 55,500.00		\$ 56,000.00		\$ 56,200.00	
	Recruitment/Retention	\$ 3,000.00		\$ 3,000.00		\$ 1,500.00		\$ 1,500.00		\$ 1,000.00	
	Operation Santa	\$ 1,100.00		\$ 1,500.00		\$ 1,500.00		\$ 1,000.00		\$ 1,500.00	
6619	T-Shirts/Members		\$ 657.25				\$ 1,523.40		\$ 1,991.80		\$ 9,843.40
6618	Fire Police		\$ 5,217.95		\$ 6,065.00		\$ 7,568.44		\$ 10,494.46		\$ 9,107.63
6612	Fire House Expos								\$ 3,091.21		\$ 3,896.12
6611	FDIC - Indy Conference								\$ 3,480.89		
6610	CFSI Dinner		\$ 1,500.00						\$ 2,678.02		
6609	Recruitment & Retention				\$ 286.00				\$ 233.74		\$ 1,372.51
6608	Ways & Means		\$ (602.38)		\$ 10,001.35		\$ (710.69)		\$ 7,373.74		\$ 4,405.32
6601	Office Supplies		\$ 5,255.78		\$ 3,930.54		\$ 7,139.87		\$ 4,271.25		\$ 4,223.32
6602	Postage		\$ 868.22		\$ 1,122.97		\$ 435.44		\$ 589.40		\$ 589.53
6603	Conventions, Meetings, Dues		\$ 13,891.29		\$ 7,126.08		\$ 12,689.16		\$ 8,557.26		\$ 11,963.99
6604	Gifts & Flowers		\$ 140.00		\$ 711.00		\$ 563.00		\$ 802.99		\$ 549.00
6605	Employee Misc.		\$ 4,570.15		\$ 726.71		\$ 2,548.56		\$ 2,267.81		\$ 5,189.54
6606	Treasurer - Misc								\$ 154.89		
6607	Professional Services		\$ 10,270.00		\$ 10,915.00		\$ 10,915.00		\$ 12,351.00		\$ 12,381.68
6600	Treasurer - Other		\$ 65.50				\$ 95.44				
6700	Fire Recorder	\$ 17,100.00		\$ 17,100.00		\$ 16,000.00		\$ 18,500.00		\$ 18,500.00	
6705	Budget Request - Approved								\$ 5,578.00		
6704	Radio Batteries						\$ 1,349.50		\$ 1,196.51		\$ 149.00
6701	Radio Repair				\$ 158.68		\$ 2,259.85		\$ 1,449.78		\$ 1,889.47
6702	Pager Repairs						\$ 226.80				\$ 13.94
6703	Pager Batteries		\$ 7,828.87		\$ 7,289.85		\$ 107.70		\$ 139.50		
6700	Fire Recorder - Other		\$ 1,976.00				\$ 7,000.00		\$ 8,418.33		
6800	Contingency	\$ 22,860.00		\$ 24,500.00		\$ 25,875.00		\$ 21,940.00	\$ 8,375.02	\$ 32,200.00	\$ 9,954.31
6801	Covid-19				\$ 3,521.58						
6840	Advantech	\$ 3,000.00		\$ 7,600.00		\$ 6,000.00		\$ 6,000.00		\$ 6,000.00	
6850	Depreciations		\$ 256,910.09		\$ 272,087.47		\$ 278,102.00		\$ 325,578.00		\$ 326,907.00
6900	Capital Expenditures	\$ 375,500.00							\$ 196.06	\$ 447,600.00	
6907	Air Cards		\$ 3,390.88		\$ 3,412.13		\$ 3,192.52		\$ 4,278.16	\$ 3,000.00	\$ 4,322.52
6906	IT Computers		\$ 1,035.81		\$ 1,980.30		\$ 1,969.95		\$ 2,539.84	\$ 2,500.00	\$ 4,960.26
6905	Santa Run		\$ 2,558.63		\$ 1,122.13		\$ 1,408.51		\$ 2,001.26		\$ 2,787.95
6904	Lawyer		\$ 18,872.05		\$ 8,882.13		\$ 5,054.13		\$ 2,172.13	\$ 8,000.00	\$ 240.00
6903	Employee Qtrs. Addition		\$ 4,741.62								
6902	Budgeted Projects		\$ -	\$ 176,000.00	\$ 1,224.59	\$ 292,060.00	\$ 10,201.06	\$ 233,700.00	\$ 21,617.53		\$ 125,209.17
6901	Employee Quarters/House Expense	\$ 5,000.00	\$ 1,033.04	\$ 4,000.00	\$ 812.57	\$ 4,000.00	\$ 578.62	\$ 4,000.00	\$ 2,110.93	\$ 4,000.00	\$ 2,782.52
8000	City of Milford Utilities	\$ 35,000.00		\$ 35,000.00		\$ 35,000.00		\$ 35,000.00		\$ 35,000.00	
8003	Employee Quarters		\$ 2,449.16		\$ 3,118.87		\$ 2,671.58		\$ 3,809.43		\$ 3,267.79
8001	Electric		\$ 22,396.03		\$ 26,058.52		\$ 19,382.84		\$ 27,785.53		\$ 24,115.95
8002	Water		\$ 6,364.98		\$ 7,463.46		\$ 6,189.00		\$ 7,746.87		\$ 6,928.44
6560	Payroll Expenses				\$ 187.52						\$ 26.91
6901	Capital Expenses - Budget Projects										
	Summer Picnic 2020					\$ 2,500.00					
	<b>Total Expenditures:</b>	<b>\$1,438,000.00</b>	<b>\$ 1,347,035.61</b>	<b>\$ 1,264,500.00</b>	<b>\$ 1,463,815.71</b>	<b>\$ 1,367,500.00</b>	<b>\$ 1,547,738.13</b>	<b>\$ 1,437,500.00</b>	<b>\$ 1,711,954.68</b>	<b>\$ 1,678,000.00</b>	<b>\$ 1,877,429.08</b>
	<b>Fund Balance/Retained Earnings:</b>	<b>\$500.00</b>	<b>\$320,640.97</b>	<b>\$0.00</b>	<b>\$912,885.72</b>	<b>\$0.00</b>	<b>\$3,678,373.09</b>	<b>\$0.00</b>	<b>-\$651,881.32</b>	<b>\$0.00</b>	<b>\$1,287,527.18</b>

## Appendix C6 - Dagsboro

Sussex County Fire Service Financial Review and Analysis

**Dagsboro - SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmnt of Financial Position</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Assets</b>					
<b><u>Current Assets</u></b>					
Checking/Savings					
Cash -Ladies Auxiliary	\$ 1,225.35	\$ 1,487.40	\$ 1,357.02	\$ 3,523.23	\$ 3,833.46
Cash - Savings - Fulton Nonprofit	\$ 67,033.71	\$ 67,064.47	\$ 67,075.00	\$67,081.70	\$ 67,088.40
Cash - Jr Savings Fund	\$ 55,361.34	\$ 55,386.73	\$ 55,395.43	\$55,400.98	\$ 55,406.53
Cash -Fulton Money Market	\$ 13,783.85	\$ 13,786.37	\$ 13,789.11	\$13,794.75	\$ 13,890.45
Cash - Memorial Fund	\$ 7,590.66	\$ 7,694.22	\$ 7,695.45	\$ 7,696.24	\$ 7,697.03
Cash - Fulton Bank	\$ 486,944.14	\$557,037.18	\$575,088.14	\$ 548,533.24	\$591,081.40
Cash - Money Market M&T	\$ 48,068.87	\$ 78,092.98	\$108,109.99	\$ 108,143.99	
Cash - Payroll	\$ 32,888.47	\$ 49,864.90	\$ 61,662.78	\$28,415.09	\$ 36,684.78
Certificates of Deposit	\$ 26,166	\$ 26,186	\$ 26,196	\$ 26,206	\$ 170,350
Total Checking/Savings	\$ 739,063	\$ 856,600	\$ 916,369	\$ 858,795	\$ 946,032
Other Current Assets					
Cash - Raymond James		\$ 171,207	\$ 159,484	\$ 173,313	\$ 199,956
Investment - Stock Fund	\$ 1,049,016	\$ 1,156,916	\$ 1,243,954	\$1,057,202	\$ 1,184,865
Total other current assets	\$ 1,049,016	\$ 1,328,123	\$ 1,403,438	\$1,230,515	\$ 1,384,821
<b>Total Current Assets</b>	<b>\$ 1,788,079</b>	<b>\$ 2,184,723</b>	<b>\$ 2,319,807</b>	<b>\$2,089,310</b>	<b>\$ 2,330,853</b>
<b><u>Fixed Assets</u></b>					
<b><u>Land</u></b>	<b>\$ 580,424</b>	<b>\$ 580,424</b>	<b>\$ 580,424</b>	<b>\$ 580,424</b>	<b>\$ 580,424</b>
<b><u>Building</u></b>					
Original Cost	\$ 5,060,515	\$ 4,887,910	\$ 4,887,910	\$4,887,910	\$ 4,887,910
Depreciation	\$ (763,637)	\$ (777,439)	\$ (903,263)	\$ (1,029,088)	\$ (1,154,563)
Total Building	\$ 4,296,878	\$ 4,110,471	\$ 3,984,647	\$3,858,822	\$ 3,733,347
<b><u>Equipment</u></b>					
Original Cost	\$ 1,521,040	\$ 1,788,934	\$ 1,824,690	\$1,863,895	\$ 1,917,695
Depreciation	\$ (1,257,392)	\$ (1,359,858)	\$ (1,477,314)	\$ (1,573,784)	\$ (1,655,713)
Total Equipment	\$ 263,648	\$ 429,075	\$ 347,375	\$ 290,111	\$ 261,983
<b><u>Vehicles</u></b>					
Original Cost	\$ 3,303,044	\$ 3,303,044	\$ 3,303,044	\$3,498,740	\$ 3,560,234
Depreciation	\$ (2,467,325)	\$ (2,697,322)	\$ (2,859,272)	\$ (2,883,819)	\$ (3,110,232)
Total Vehicles	\$ 835,720	\$ 605,723	\$ 443,773	\$ 614,922	\$ 450,003
<b>Total Fixed Assets</b>	<b>\$ 5,976,670</b>	<b>\$ 5,725,693</b>	<b>\$ 5,356,219</b>	<b>\$5,344,278</b>	<b>\$ 5,025,757</b>
<b>Total Assets</b>	<b>\$ 7,764,749</b>	<b>\$ 7,910,416</b>	<b>\$ 7,676,026</b>	<b>\$7,433,588</b>	<b>\$ 7,356,610</b>

Sussex County Fire Service Financial Review and Analysis

**Dagsboro - SUMMARY OF FINANCIAL STATEMENTS**

Liabilities and Net Assets																	
Other Current Liabilities																	
Credit Card Liabilities	\$	6,544	\$	1,291	\$	2,315	\$	2,574	\$	3,406							
Current Maturities of Debt	\$	314,458	\$	374,630	\$	323,632	\$	308,533	\$	146,033							
Total Other Current Liabilities	\$	321,003	\$	375,921	\$	325,947	\$	311,107	\$	149,439							
Long Term Liabilities																	
Note Payable - DVFS 5 Yr			\$	68,450	\$	45,873	\$	23,069									
Note Payable - DVFS Ladder Truck	\$	417,095	\$	371,607	\$	325,205	\$	277,870	\$	229,584							
Note Payable - DVFA Ambulance	\$	99,441	\$	67,000	\$	33,908											
Note Payable - Command Vehicle	\$	21,847	\$	11,189													
Note Payable - Fulton Supp	\$	30,459															
Notes Payable -Truck	\$	413,299	\$	355,609	\$	296,115	\$	26,557									
Note Payable - Building	\$	2,226,155	\$	2,080,118	\$	1,926,552	\$	1,798,499	\$	1,723,289							
Total Long Term Liabilities	\$	3,208,296	\$	2,953,974	\$	2,627,652	\$	2,125,995	\$	1,952,872							
Total Liabilities							\$	3,529,298	\$	3,329,895	\$	2,953,598	\$	2,437,103	\$	2,102,312	
Equity																	
Net Assets Unrestricted	\$	4,245,067	\$	4,235,451	\$	4,580,521	\$	4,722,428	\$	4,996,485							
Net Income	\$	(9,616)	\$	345,071	\$	141,906	\$	274,058	\$	257,813							
Total Equity	\$	4,235,451	\$	4,580,521	\$	4,722,428	\$	4,996,485	\$	5,254,298							
Total Liabilities & Equity	\$	7,764,749	\$	7,910,416	\$	7,676,026	\$	7,433,588	\$	7,356,610							

Sussex County Fire Service Financial Review and Analysis

Dagsboro - SUMMARY OF FINANCIAL STATEMENTS

<b>Stmt of Activities &amp; Changes</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Support, Grants and Other Revenue</b>					
<b>Ordinary Income</b>					
Federal Funds		\$ 5,661			
Impact Fees	\$ 11,610	\$ 7,085	\$ 12,253	\$ 23,372	\$ 8,334
Ambulance	\$ 148,507	\$ 142,586	\$ 144,507	\$ 136,404	\$ 128,975
Building Rent	\$ 50		\$ 300	\$ 600	
Contributions Income	\$ 20,873	\$ 9,042	\$ 11,879	\$ 11,181	\$ 9,907
County Funds	\$ 204,085	\$ 169,792	\$ 209,827	\$ 378,474	\$ 234,405
Fund Drive	\$ 33,369	\$ 34,228	\$ 39,439	\$ 43,897	\$ 47,617
State Funds	\$ 683,692	\$ 696,846	\$ 713,357	\$ 973,060	\$ 1,003,403
Fundraisers	\$ 43,193	\$ 34,299	\$ 16,053	\$ 88,932	\$ 85,422
Miscellaneous Income	\$ -		\$ 715	\$ 7,322	\$ 9,371
<b>Total Income</b>	<b>\$ 1,145,379</b>	<b>\$ 1,099,540</b>	<b>\$ 1,148,330</b>	<b>\$1,663,242</b>	<b>\$ 1,527,435</b>
<b>Other Income</b>					
Gain (Loss) from equipment sale	\$ 7,000	\$ 280,301		\$ 6,500	
Unrealized Gain (Loss) on Investments	\$ 135,086	\$ 64,825	\$ (27,998)	\$ (220,352)	\$ 104,590
Dividend Income	\$ 20,068	\$ 21,489	\$ 21,071	\$ 25,959	\$ 34,194
Interest Income	\$ 2,391	\$ 2,279	\$ 1,213	\$ 348	\$ 7,481
Gain (Loss) from investment Sales	\$ 19,901	\$ 55,586	\$ 95,237	\$ 34,594	\$ 22,195
<b>Total Other Income</b>	<b>\$ 184,445</b>	<b>\$ 424,480</b>	<b>\$ 89,523</b>	<b>\$ (152,952)</b>	<b>\$ 168,461</b>



Sussex County Fire Service Financial Review and Analysis

**Dagsboro - SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmnt of Functional Expenses</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Expense					
Firefighter Meals					\$ 11,486
Security		\$ 3,611	\$ 1,186	\$ 2,403	\$ 1,955
Fire Police		\$ 2,353	\$ 2,537	\$ 2,933	\$ 1,010
Health Insurance		\$ 34,615	\$ 30,911		\$ 49,300
Computer	\$ 5,209	\$ 9,326	\$ 4,905	\$ 4,631	\$ 13,107
Station Bucks	\$ 751				
Vehicle Fuel	\$ 12,668	\$ 8,576	\$ 11,288	\$ 21,259	\$ 17,318
Payroll	\$ 234,294	\$ 230,189	\$ 235,780	\$ 279,774	\$ 302,906
Internet	\$ 2,647				
Functions	\$ 28,649	\$ 13,096	\$ 1,110	\$ 505	\$ 26,687
Donations and Gifts	\$ 2,150	\$ 800	\$ 1,903	\$ 1,050	\$ 800
Investment Fees	\$ 11,247	\$ 12,730	\$ 14,287	\$ 15,535	\$ 14,748
Payroll Taxes	\$ 17,573	\$ 26,280	\$ 22,539	\$ 21,381	\$ 22,995
Dive Team	\$ 2,013			\$ 520	\$ 6,398
Training	\$ 7,039	\$ 3,920	\$ 3,516	\$ 13,575	\$ 17,093
Pension	\$ 29,063	\$ 29,731	\$ 27,863	\$ 27,075	\$ 34,765
Fundraising	\$ 43,571	\$ 8,523	\$ 12,216	\$ 72,915	\$ 58,036
Fire Prevention	\$ 2,688	\$ 3,845	\$ 3,834	\$ 6,885	\$ 2,903
Uniforms	\$ 8,689	\$ 1,911	\$ 1,964	\$ 4,644	\$ 2,124
Billing Service	\$ 13,717	\$ 1,823	\$ 14,699	\$ 12,535	\$ 10,408
Bank Service Charges		\$ -	\$ 29		
Depreciation Expense	\$ 525,929	\$ 462,062	\$ 405,230	\$ 404,847	\$ 433,816
Dues and Subscriptions	\$ 4,537	\$ 4,145	\$ 3,475	\$ 2,629	\$ 4,295
Insurance	\$ 109,365	\$ 35,076	\$ 58,448	\$ 94,459	\$ 43,492
Interest Expense	\$ 110,306	\$ 82,513	\$ 73,365	\$ 81,316	\$ 110,320
Licenses and Permits	\$ 25				
Office Supplies	\$ 5,067	\$ 3,275	\$ 3,104	\$ 4,608	\$ 8,164
Postage and Delivery	\$ 1,052	\$ 3,625			\$ 126
Accounting	\$ 12,625	\$ 8,582	\$ 9,214	\$ 6,933	\$ 7,442
Legal Fees	\$ 692	\$ 503			\$ 35,369
Building Repairs	\$ 17,273	\$ 36,803	\$ 17,202	\$ 22,966	\$ 31,435
Equipment Repairs	\$ 55,325	\$ 84,686	\$ 80,022	\$ 71,825	\$ 112,176
Supplies	\$ 16,889	\$ 17,790	\$ 14,843	\$ 18,668	\$ 22,055
Telephone	\$ 5,633	\$ 6,519	\$ 6,486	\$ 3,842	\$ 3,629
Conventions	\$ 3,696		\$ 1,255	\$ 2,336	\$ 1,948
Meals	\$ 6,861	\$ 8,070	\$ 6,047	\$ 7,902	\$ -
Travel & Entertainment -Other	\$ 6,406		\$ -		\$ -
Utilities	\$ 35,789	\$ 33,972	\$ 26,687	\$ 26,281	\$ 29,780
<b>TOTAL</b>	<b>\$ 1,339,440</b>	<b>\$ 1,178,949</b>	<b>\$ 1,095,947</b>	<b>\$1,236,232</b>	<b>\$ 1,438,083</b>
Net Assets (Beginning of Year)	\$ 4,245,067	\$ 4,235,451	\$ 4,580,521	\$4,722,427	\$ 4,996,485
Net Assets (End of Year)	\$ 4,235,451	\$ 4,580,521	\$ 4,722,427	\$4,996,485	\$ 5,254,298
Change in Net Assets	\$ (9,616)	\$ 345,070	\$ 141,906	\$ 274,058	\$ 257,813

Sussex County Fire Service Financial Review and Analysis

**Dagsboro - SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmnt of Cash Flows</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Cash Flows from Operating Activities</b>					
Change in Net Assets					
Excess (deficit) of revenues over expenditures	\$ (9,616)	\$ 345,071	\$ 141,906	\$ 274,058	\$ 257,813
Adjustments					
Depreciation	\$ 525,929	\$ 346,265	\$ 405,230	\$ 404,847	\$ 433,816
Unrealized gain on investments	\$ (135,086)	\$ (64,825)	\$ 27,998	\$ 220,352	\$ (104,590)
Increase/(Decrease) in accounts payable	\$ 6,544		\$ 2,315	\$ 259	\$ 832
Total Adjustments	\$ 387,771	\$ 626,511	\$ 577,449	\$ 899,516	\$ 587,871
Net Cash Provided (Used) by Operating Activities	\$ 387,771	\$ 626,511	\$ 577,449	\$ 899,516	\$ 587,871
<b>Cash Flows from Investing Activities</b>					
Acquisition of fixed assets	\$ (252,790)	\$ (95,289)	\$ (35,756)	\$ (392,906)	\$ (115,294)
(Increase) decrease in investments	\$ (30,801)	\$ (214,282)	\$ (103,313)	\$ (47,428)	\$ (49,717)
Net Cash Provided (Used) by Investing	\$ (283,591)	\$ (309,571)	\$ (139,069)	\$ (440,334)	\$ (165,011)
<b>Cash Flows from Financing Activities</b>					
Proceeds from bank loans	\$ 484,451	\$ 113,310			
Payments on bank loans	\$ (263,165)	\$ (312,713)	\$ (378,611)	\$ (516,756)	\$ (335,623)
Net Cash Provided (Used) by Financing Activities	\$ 221,286	\$ (199,403)	\$ (378,611)	\$ (516,756)	\$ (335,623)
Cash & Cash Equivalents (Beginning of Year)	\$ 413,597	\$ 739,063	\$ 856,600	\$ 916,369	\$ 858,795
Cash & Cash Equivalents (End of Year)	\$ 739,063	\$ 856,600	\$ 916,369	\$ 858,795	\$ 946,032
Net Increase (Decrease) in Cash&CashEquivalents	\$ 325,466	\$ 117,537	\$ 59,769	\$ (57,574)	\$ 87,237



# Sussex County Fire Service Financial Review and Analysis

## Dagsboro- CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
<b>REVENUES:</b>											
	DVFD Aux Income	Not Available		Not Available		Not Available		Not Available		Not Available	961.48
	Income - County Fund	Not Available		Not Available		Not Available		Not Available		Not Available	
	2022 Ambulance Grant	Not Available		Not Available		Not Available		Not Available	\$250,000.00	Not Available	
	Ambulance	Not Available	\$130,392.68	Not Available	\$115,525.88	Not Available	\$98,116.83	Not Available	\$67,699.36	Not Available	\$139,986.53
	Enhanced Funding	Not Available		Not Available		Not Available		Not Available	\$15,396.86	Not Available	
	Fire	Not Available	\$42,898.25	Not Available	\$5,122.35	Not Available	\$11,674.95	Not Available	\$5,133.73	Not Available	\$39,610.69
	Fire Company Grant	Not Available	\$30,793.72	Not Available	\$20,513.88	Not Available	\$15,396.86	Not Available	\$5,855.47	Not Available	
	Fire Service Account Grant	Not Available		Not Available	\$28,604.93	Not Available	\$44,437.94	Not Available	\$34,388.28	Not Available	\$9,574.48
	Rescue	Not Available		Not Available		Not Available		Not Available		Not Available	\$1,509.51
	County Fund-Other	Not Available		Not Available		Not Available	\$40,200.41	Not Available		Not Available	\$43,723.76
	Donations	Not Available		Not Available		Not Available		Not Available		Not Available	
	CPR Class	Not Available		Not Available		Not Available	\$25.00	Not Available		Not Available	
	Ambulance	Not Available	\$14,560.00	Not Available	\$500.00	Not Available		Not Available		Not Available	
	Fire	Not Available	\$833.00	Not Available		Not Available	\$1,900.00	Not Available	\$5,125.00	Not Available	\$3,800.00
	Donations - Other	Not Available	\$5,430.00	Not Available	\$1,000.00	Not Available	\$9,954.35	Not Available	\$4,244.34	Not Available	\$5,145.62
	Donations - Marvel Family	Not Available		Not Available	\$1,110.00	Not Available		Not Available		Not Available	
	Fees for Service	Not Available		Not Available		Not Available		Not Available		Not Available	
	Report release fee	Not Available		Not Available		Not Available	\$100.00	Not Available	\$25.00	Not Available	
	Third Party Billing	Not Available	\$146,027.10	Not Available	\$136,894.59	Not Available	\$143,794.38	Not Available	\$136,016.17	Not Available	\$128,974.54
	Fees for Service - Other	Not Available	\$2,479.40	Not Available	\$2,516.47	Not Available	\$612.21	Not Available	\$363.13	Not Available	
	Fire Hall Rental	Not Available	\$50.00	Not Available		Not Available	\$300.00	Not Available	\$600.00	Not Available	
	Fund Drive	Not Available		Not Available		Not Available		Not Available		Not Available	
	Ambulance	Not Available	\$10,315.00	Not Available	\$10,763.60	Not Available	\$23,389.00	Not Available	\$29,080.00	Not Available	\$31,145.00
	Fire	Not Available	\$23,054.25	Not Available	\$12,300.00	Not Available	\$15,765.00	Not Available	\$14,817.11	Not Available	\$16,322.44
	Fund Drive - Other	Not Available		Not Available		Not Available	\$285.00	Not Available		Not Available	\$150.00
	Fundraiser	Not Available		Not Available		Not Available		Not Available		Not Available	
	Chicken BBQ	Not Available	\$4,170.00	Not Available	\$5,249.00	Not Available	\$15,543.00	Not Available	\$16,103.00	Not Available	\$13,583.00
	Coins	Not Available		Not Available		Not Available		Not Available		Not Available	\$170.00
	Good ole Boys Joint Fundraiser	Not Available	\$39,022.96	Not Available	\$31,280.00	Not Available		Not Available	\$71,403.60	Not Available	\$67,042.99
	Hats & shirts	Not Available		Not Available		Not Available	\$510.00	Not Available	\$100.00	Not Available	\$130.00
	Yeti Cooler Raffle	Not Available		Not Available	\$1,090.00	Not Available		Not Available		Not Available	
	Shrimp Feast	Not Available		Not Available		Not Available		Not Available		Not Available	\$4,496.13
	Fund raiser - Other	Not Available		Not Available	\$179.00	Not Available		Not Available	\$505.00	Not Available	
	Miscellaneous	Not Available		Not Available	\$326.64	Not Available	\$268.01	Not Available	\$3,842.17	Not Available	\$2,322.34
	Soda/Snack	Not Available		Not Available		Not Available	\$615.00	Not Available	\$639.10	Not Available	\$295.00
	State Fund	Not Available		Not Available		Not Available		Not Available		Not Available	
	Ambulance	Not Available	\$88,049.03	Not Available	\$17,449.00	Not Available	\$86,572.31	Not Available	\$124,385.87	Not Available	\$137,783.11
	Fire	Not Available	\$365,466.85	Not Available	\$300.00	Not Available		Not Available		Not Available	
	Fire Grant in Aid	Not Available		Not Available	\$145,999.00	Not Available	\$148,483.00	Not Available	\$275,805.00	Not Available	\$252,173.00
	Fire Prevention Matching Funds	Not Available		Not Available	\$1,287.92	Not Available	\$1,591.00	Not Available	\$2,651.80	Not Available	\$3,192.02
	Forestry Grant	Not Available		Not Available		Not Available	\$2,205.90	Not Available		Not Available	
	Insurance Fire Fund	Not Available	\$89,681.42	Not Available	\$527,346.19	Not Available	\$467,432.65	Not Available	\$520,217.41	Not Available	\$610,255.31
	Traffic Stop Funds Distribution	Not Available	\$140,495.00	Not Available		Not Available		Not Available		Not Available	
	State Grant - Other	Not Available		Not Available		Not Available	\$7,072.61	Not Available		Not Available	
	Town of Dagsboro	Not Available		Not Available		Not Available		Not Available		Not Available	
	Impact Fees -Ambulance	Not Available	\$5,805.10	Not Available	\$4,277.06	Not Available		Not Available	\$23,372.33	Not Available	\$8,334.44
	Impact Fire	Not Available	\$5,805.10	Not Available	\$2,808.42	Not Available	\$12,252.90	Not Available		Not Available	
	Town of Dagsboro Other	Not Available		Not Available		Not Available		Not Available	\$50,000.00	Not Available	
	Income Other	Not Available	\$50.00	Not Available		Not Available		Not Available		Not Available	
	Stimulus	Not Available		Not Available	\$5,661.26	Not Available		Not Available		Not Available	
	Uncategorized Income	Not Available		Not Available	\$630.41	Not Available		Not Available		Not Available	
	Reimbursement	Not Available		Not Available		Not Available	\$1,289.38	Not Available	\$1,832.60	Not Available	\$5,711.41
	Other Income	Not Available		Not Available		Not Available		Not Available		Not Available	
	Ambulance Sale	Not Available	\$7,000.00	Not Available		Not Available		Not Available	\$6,500.00	Not Available	
	Insurance Claims	Not Available	\$11,895.83	Not Available		Not Available	\$5,822.66	Not Available	\$7,937.50	Not Available	\$9,385.32
	Interest Income	Not Available	\$316.86	Not Available	\$219.14	Not Available	\$186.45	Not Available	\$344.06	Not Available	\$7,478.62
	Rescue Tools Reimbursement	Not Available	\$7,500.00	Not Available		Not Available		Not Available		Not Available	
	Fulton/R. James Change in Calue	Not Available		Not Available	-\$1,007.82	Not Available		Not Available		Not Available	
	Fulton.R. James Income	Not Available		Not Available	\$64.78	Not Available		Not Available		Not Available	
	Other Income	Not Available		Not Available	\$1,216.60	Not Available		Not Available		Not Available	\$17.54
	Sale of Waple St. property	Not Available		Not Available	\$337,109.30	Not Available		Not Available		Not Available	

# Sussex County Fire Service Financial Review and Analysis

## Dagsboro- CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	Total Revenues:	Not Available	\$1,172,091.55	Not Available	\$1,421,022.60	Not Available	\$1,155,796.80	Not Available	\$1,674,383.89	Not Available	\$1,543,274.28
	EXPENDITURES:										
	Chief's Operations & Readiness										
	2019 AED Replacements		\$ 8,619.12			\$2,000.00					
	2019 dive team add eq	\$ 4,000.00	\$ 2,948.97								
	2019 E-RAM E2	\$ 9,100.00	\$ 8,619.32								
	2019 New Ladder Fitout-Quint 73		\$ 128,863.63								
	2019 O-Cutter Replacement Blade	\$ 2,200.00	\$ 1,694.00								
	2019 SCBA Matching Grant	\$ 40,000.00	\$ 526.90								
	2019 Tanker Structure/Lettering	\$ 50,000.00	\$ 45,742.34								
	ET3 Hose Replacement	\$ 5,000.00									
	portable LED light	\$ 2,100.00									
	Pedal Cutter	\$ 3,200.00			\$3,160.00						
	New Engine	\$ 200,000.00									
	Hose Ladder Testing Replacement			\$16,000.00	\$14,881.36			\$7,000.00			
	E2 Vehicle Rescue Upgrade			\$4,000.00							
	Quint 73 Fit Out			\$15,000.00	\$25,720.99						
	AFG SCBA			\$69,000.00	\$178,597.78						
	Maryland Radio Upgrade			\$17,000.00		\$17,000.00					
	New Utility Outfit			\$7,000.00		\$10,000.00					
	2020 CPR Budget				\$1,717.83						
	2020 CPR Mannequin				\$2,002.94						
	Other				\$ (4,137.23)						
	Quint 73 & Tanker 3 Mudflaps					\$2,000.00					
	Hydration Coolers					\$700.00	449.99				
	Lighting Upgrade A-73							\$6,200.00			
	Quint Rope Rescue Upgrade									\$10,000.00	
	Ambulance	\$ 372,100.00		\$352,500.00		\$370,036.96		\$365,350.00		\$410,500.00	
	2022 New Ambulance								281,801.00		
	2022 Stretcher								1,674.00		
	2022 Vest and Plates								2,885.82		
	Admin support - Office		\$ 396.88		\$634.42		186.35				
	Ambulance DVFA Loan						16,301.00				
	AED Replacements		\$ -								
	Cell wireless - Amb air cards		\$ 1,601.54		\$1,519.46		879.21		959.76		959.76
	COVID-19				\$3,238.73		41.80				
	Employees										
	Employee P/R & related exp										
	401K Plan				\$1,439.40		3,130.00		9,287.40		10,613.48
	ADP Fees for service		\$ 4,398.46				887.44				
	Insurance		\$ 75,298.58		\$35,162.46		35,840.84		49,862.55		57,939.13
	Employee P/R & related exp - Other		\$ 232,246.84		\$15,826.85		8,433.72		4,011.03		4,441.87
	Other		\$ 149.00		\$372.53		121.38				145.49
	Payroll Taxes				\$11,693.56		44,881.97		80,732.61		83,811.12
	Training		\$ 125.00		\$70.20		658.35		105		129.00
	Uniforms		\$ 2,966.80		\$1,660.06		731.75		2,675.05		705.45
	Wages		\$ 162.85		\$228,948.44		193,259.59		200,495.64		225,603.75
	Future Planning Amb Fund		\$ -								33,189.46
	Gear lockers		\$ 77.00		\$499.00						
	Maintenance										
	A 73		\$ 3,592.52		\$2,368.10		3451.49		12,045.15		3,671.06
	B 73		\$ 6,469.52		\$9,992.13		12982.06		1,472.61		8,284.15
	Maintenance - Other		\$ 80.66		\$231.00		7,576.58		8,923.55		7,570.10
	Miscellaneous		\$ 150.00		\$154.88		605.35		1,438.98		196.74
	Oxygen		\$ 771.00		\$1,056.00		747		883.00		563.00
	Postage		\$ 320.98		\$3,624.76				116.00		126.00
	Power stretchers		\$ 19,510.41		\$3,415.56						
	Service contracts		\$ 1,038.00		\$1,038.00						
	Supplies		\$ 1,839.17		\$6,267.36		4,873.27		5,711.36		13,293.57
	Tablets		\$ 5,946.00								

# Sussex County Fire Service Financial Review and Analysis

## Dagsboro- CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	Third Party Billing		\$ 13,317.21		\$1,583.12		14,419.47		12,234.43		10,347.86
	Ambulance - Other		\$ 1,539.67								
	Chief's Budget	\$ 10,000.00		\$10,000.00		\$15,000.00		\$5,000.00		\$5,000.00	
	Other		\$ 5,832.28		\$1,052.50		111.04		210.00		220.00
	Radio New		\$ 109.50								
	Rescue Third Party Billing				\$240.00		280.00		300.40		60.00
	Chief's Budget - Other		\$ 5,743.30		\$6,168.89		20.00				
	Equipment	\$ 17,000.00		\$26,000.00		\$26,000.00		\$10,000.00		\$10,000.00	
	Air Packs		\$ 469.40						1,229.06		2,037.80
	Cell Phones										
	Verizon wireless - Trucks		\$ 680.17		\$1,255.71		1603.21		2,882.40		2,669.27
	Cell Phones - Other		\$ 800.20		\$1,375.86		1,359.44				0.00
	Dive team		\$ 2,013.28						5,720.00		6,397.91
	Equipment maintenance - Repair				\$6,852.47		2,347.70		11,613.61		3,136.43
	Hose Replacement				\$3,320.45						
	Miscellaneous		\$ 1,824.15		\$1,940.78				495.07		1,136.76
	Radio Repairs								1,640.44		2,414.75
	Forestry Grant						372.5				
	Service		\$ 8,964.69		\$2,882.60		3,005.50				6,735.24
	Tags		\$ 300.00						2,558.60		
	Equipment - Other		\$ 1,819.08		\$594.98		1,269.79		1,203.41		2,157.31
	Fire Police	\$ 2,000.00	\$ 1,440.67	\$4,000.00	\$2,353.00	\$4,000.00	2,537.01	\$2,000.00	2,932.50	\$2,000.00	1,009.59
	Fire Prevention	\$ 3,000.00	\$ 2,688.43	\$5,000.00	\$3,829.92	\$5,000.00	3833.52	\$4,000.00	6,885.05	\$4,000.00	2,903.24
	Freight Shipping Charges				\$15.00						
	Fuel	\$ 12,000.00		\$12,000.00		\$12,000.00		\$14,000.00		\$20,000.00	
	Diesel		\$ 8,245.77		\$6,471.35		8094.38		15,010.19		12,331.97
	Gasoline		\$ 4,421.85		\$2,104.81		3193.54		6,249.09		4326.13
	Labor										804.00
	Fuel -Other										-143.84
	Gear	\$ 40,000.00		\$20,000.00		\$20,000.00		\$15,000.00		\$25,000.00	
	Fire Gear		\$ 37,819.10		\$4,215.20		828.8		16,362.76		36,251.08
	Gear - Maint. and support		\$ 424.63		\$10,474.08				862.95		464.10
	Gear - Other								15,468.18		1192.00
	Meals-	\$ 5,000.00		\$10,000.00		\$10,000.00		\$5,000.00		\$5,000.00	
	Bottled water		\$ 200.00		\$6.48		79.95		150.63		175.88
	Drills / Training events		\$ 611.91		\$15.99		936.65		1,261.11		3,528.19
	Emergency		\$ 21.02		\$117.12				877.60		1061.47
	Meetings				\$488.71		175.14		1822.00		
	Miscellaneous		\$ 867.21		\$958.85		210		141.81		
	Soda vending machine		\$ 2,564.50		\$1,898.75		706.65		2,465.31		1863.65
	Sodas		\$ 3.33								
	Stand By Crews								41.94		192.29
	Meals - Other		\$ 595.14		\$476.20		252.71				
	Pagers	\$ 9,000.00	\$ 1,082.05	\$3,000.00	\$528.95	\$3,000.00	1,373.43	\$3,000.00	1,894.91	\$3,000.00	3860.08
	Station Bucks	\$ 6,000.00		\$3,000.00		\$2,000.00		\$2,000.00		\$2,000.00	
	Amb Driver Gage Betts		\$ 80.00								
	Amb Driver Holly Donaway		\$ 318.74								
	Amb Driver Jacob Townsend		\$ 302.22								
	Amb Driver Michael Greenstreet		\$ 50.00								
	Training	\$ 10,000.00		\$10,000.00		\$10,000.00		\$5,000.00		\$5,000.00	
	DSFS		\$ 3,750.95		\$3,069.95		1829		5,080.00		10,740.00
	EMS		\$ 2,733.95		\$760.00		1016		482.08		3,490.82
	Other		\$ 207.53		\$105.95		60.00		114.24		2,672.79
	Training - Other		\$ 221.48		\$14.31		-47.00		1,044.41		60.00
	Vehicles	\$ 35,000.00		\$35,000.00		\$35,000.00		\$40,000.00		\$40,000.00	
	Equipment		\$ 454.35		\$459.91		2173.23		346.82		2,223.63
	Supplies		\$ 669.09		\$860.04		1865.13		4,035.80		1,244.15
	Vehicle Service										
	73-0		\$ 889.32		\$3,307.98		2,954.26		409.60		406.70
	73-1		\$ 4,228.72		\$1,982.25		1,207.23		2,895.75		3,418.46
	73-14 Van		\$ 796.91		\$123.70		1,746.14		1,302.20		293.16
	73-2		\$ 5,527.24		\$2,983.45		1,773.93		1,127.98		10,706.05

# Sussex County Fire Service Financial Review and Analysis

## Dagsboro- CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	73-3		\$ 6,346.12		\$10,111.92		5,571.46		2,207.02		29,712.84
	73-4		\$ 5,077.27		\$10,310.87		1,216.62		492.08		225.00
	73-8 Command Unit		\$ 890.60		\$810.94		2737.05		3,658.08		605.75
	Forestry Unit.Gator						2037.63		683.75		
	Dive Trailer										98.50
	Marine-73		\$ 613.37		\$2,202.52		1,989.01		682.81		6,870.70
	Quint-73				\$3,077.87		20,263.75		8,732.30		17,797.85
	Rescue-73		\$ 10,563.54		\$11,215.80		1,655.83		4,762.44		4,379.30
	Tanker-73		\$ 1,525.30		\$2,492.66		1,704.87		3,573.23		69,364.96
	Utility- 73		\$ 289.25		\$722.23		52.75		802.13		539.10
	Utility 9 (F350)								76,078.83		13,437.98
	Vehicle Service - Other		\$ 675.00		\$3,160.61		11198.73				88.64
	Vehicles - Other		\$ 66.98								
	Chief's Operations & Readiness						99.99				
	Presidents Admin & Support										
	2019 Station Alerting	\$ 4,000.00	\$ 1,670.00								
	2019 Station Powerwashing/Bird	\$ 5,000.00	\$ 2,500.00								
	Black Top Reseal	\$ 15,000.00		\$15,000.00							
	LED upgrade	\$ 12,000.00									
	Overhead Doors Upgrade			\$5,000.00		\$ 15,000.00					
	Camera Upgrade					\$ 10,000.00					
	Recepticle Upgrade			\$4,000.00							
	New Server									\$ 10,000.00	
	Building Sealing & Painting									\$ 10,000.00	
	DVFD Aux										
	Dues										275.00
	Fundraising Expense										200.00
	Misc										282.25
	Awards Banquet	\$ 18,000.00		\$15,000.00		\$ 15,000.00		\$ 15,000.00		\$ 15,000.00	
	Awards		\$ 3,828.02		\$1,470.40		1084.98		50.00		12,874.14
	Bar bill		\$ 227.95		\$791.14						598.66
	DJ		\$ 500.00		\$400.00						300.00
	Food		\$ 168.32		\$6,043.52						9,295.81
	Gifts		\$ 50.00		\$815.26						
	Hall & setting		\$ 202.38		\$1,331.29						2,720.67
	Misc Expenses		\$ 95.78		\$792.70				167.37		897.38
	Officers / positions		\$ 1,170.40								
	Awards Banquet - Other		\$ 4,605.51		\$1,451.37				119.00		
	Building	\$ 40,000.00		\$43,000.00		\$ 43,000.00		\$ 30,000.00		\$ 30,000.00	
	Access/Monitor/Inspection		\$ 3,251.00		\$4,214.89		1,185.75		2,403.10		1,955.12
	Floor care - Tile		\$ 525.00		\$750.00						699.24
	Floor scrubber maint		\$ 77.28								
	Furniture - Office		\$ 360.00						1,599.98		
	Generator		\$ 1,968.25		\$4,977.54		1,333.85		1,333.85		5,241.06
	Maintenance										
	Exercise Equipment				\$235.00				317.99		
	Grounds maint.		\$ 4,100.79		\$14,453.95		2,681.90		2,791.94		3,102.93
	HVAC LG		\$ 86.12		\$15,538.20		27,908.61		11,054.27		9,897.39
	Ice machine and coolers		\$ 105.85		\$101.88		75.41				2,349.09
	Maintenance - Other		\$ 3,462.61		\$5,266.46		13,988.06		7,413.60		7,773.08
	Pest Control		\$ 614.98		\$272.99		213		215.00		218.00
	Speaker System				\$1,407.73				51.82		
	Supplies		\$ 3,231.07		\$878.45		1101.02		2,526.38		3,211.07
	Building - Other		\$ 3,462.30		\$12,735.28		863.93		482.43		1,957.44
	Computer	\$ 10,000.00		\$7,000.00	\$1,630.74	\$ 7,000.00		\$ 5,000.00		\$ 6,600.00	
	Maintenance		\$ 455.00		\$5,850.00		473.16		4,091.96		
	Miscellaneous		\$ 149.00		\$84.00						
	Program		\$ 1,685.00		\$1,761.00		\$2,001.88		\$2,074.88		\$2,225.88
	Web Site		\$ 2,152.00		\$0.00				\$2,556.00		\$1,968.00
	Computer - Other		\$ 768.00		\$0.00		\$2,430.00				\$8,913.30
	Insurance	\$ 45,000.00	\$ 46,609.82	\$47,000.00	\$35,075.94	\$ 40,000.00	\$58,448.14	\$ 53,000.00	\$55,729.00	\$ 50,000.00	\$43,491.59
	Loan										



# Sussex County Fire Service Financial Review and Analysis

## Dagsboro- CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	2018 Eng Loan/New Apparatus	\$ 140,000.00	\$ 54,319.49	\$96,000.00	\$55,980.08	\$ 96,000.00	\$57,744.74	\$ 124,000.00	\$311,488.51	\$ 53,603.40	\$153,343.57
	New Truck Fulton									\$ 69,523.80	
	Ambulance Loan	\$ 35,000.00	\$ 14,975.58	\$35,000.00	\$31,801.41	\$ 35,000.00	\$16,139.61	\$ 35,000.00	\$22,807.16	\$ 23,205.42	\$23,205.43
	Command Unit Lease	\$ 12,000.00	\$ 11,747.49	\$12,000.00	\$11,747.49	\$ 12,000.00	\$11,747.49	\$ 12,000.00	\$11,747.49		
	SCBA			\$26,000.00		\$ 26,000.00	\$22,353.16	\$ 23,200.00	\$33,435.01	\$ 34,268.02	\$34,268.02
	New Utility			\$15,000.00		\$ 15,000.00					\$94,574.22
	Interest Expense		\$ 110,042.07		\$80,775.66		\$71,735.05		\$74,610.08		
	New Building Construction Loan	\$ 265,000.00	\$ 145,672.39	\$265,000.00	\$142,429.09	\$ 265,000.00	\$209,032.50	\$ 195,000.00	\$142,982.80	\$ 216,480.00	\$182,199.38
	Pension	\$ 30,000.00	\$ 33,867.83	\$30,000.00	\$28,096.19	\$ 30,000.00	\$28,543.51	\$ 30,000.00	\$26,819.97	\$ 30,000.00	\$31,959.77
	Presidents Budget	\$ 6,000.00		\$6,000.00		\$ 6,000.00		\$ 5,000.00		\$ 5,000.00	
	Convention		\$ 3,696.25				\$1,255.40		\$2,136.41		\$1,947.77
	CPR Community Training Program								\$288.00		
	Expenses specific to office		\$ 692.15		\$503.00						\$751.80
	Presidents General Operation	\$ 25,000.00		\$25,000.00		\$ 25,000.00		\$ 30,000.00		\$ 30,000.00	
	Donations		\$ 150.00		\$600.00		\$1,902.95		\$1,050.00		\$800.00
	Donations \$1,000.00 Max 2008		\$ 1,000.00		\$0.00						
	Dues		\$ 4,140.00		\$3,800.00		\$3,400.00		\$2,344.25		\$3,800.00
	Fund drives		\$ 3,056.95								
	Ambulance subscription				-\$13,275.00		\$1,845.94		\$1,972.30		\$2,564.02
	Fire Service				-\$1,470.00		\$1,155.75		\$1,155.75		\$1,646.92
	Fund Drives - Other				\$201.00		\$416.45				
	Fund Raisers										
	Apparel Sales		\$ (45.00)		\$1,982.50		\$1,530.00		\$1,432.50		
	BBQ		\$ 2,586.41		\$1,492.25		\$7,267.72		\$9,169.12		\$9,424.53
	Beef & Brew W/Good Old boys		\$ 3,551.87		\$209.80						
	Good ole Boys Joint fund raiser		\$ 33,605.88		\$6,603.44				\$59,185.73		\$43,003.68
	Memorial pavers-Marvel Family Fundraiser		\$ 418.00		\$1,700.00						
	Shrimp Feast										\$308.55
	Fund Raisers - Other		\$ 258.11		\$179.51						\$888.00
	Helium		\$ 120.00		\$214.00						\$284.00
	Interest - credit card		\$ 154.97		\$29.09		\$144.03				
	Meals				\$1,486.33		\$3,685.93		\$2,402.83		\$4,664.14
	Members						\$143.85				
	Meetings		\$ 853.09								
	Uniform		\$ 5,721.74		\$251.25		\$1,232.50		\$1,968.98		\$1,418.12
	Office										
	Copier/printer		\$ 2,832.40		\$782.10		\$1,295.26		\$3,048.48		\$4,948.65
	Postage		\$ 730.88		\$288.40		\$530.60		\$473.10		\$775.39
	Supplies		\$ 1,527.19		\$1,174.04		\$637.57		\$945.04		\$1,277.02
	Office - Other				\$414.34		\$139.56				
	President General Operations - Other				\$250.00						
	Other										
	Aux Charges to be re-mb		\$ 12.15								
	National night out		\$ 674.23								
	New Truck meetings		\$ 6,406.06								
	Truck r Treat		\$ 810.08						\$47.97		
	Other - Other		\$ 8,069.68								
	Picnic		\$ 351.87								
	Sick & Sunshine		\$ 1,512.19		\$1,166.60		\$285.00		\$160.00		\$412.00
	Testing		\$ 580.00		\$693.00		\$6,513.65		\$468.00		
	Recruitment		\$ 475.00		\$45.00		\$250.00		\$793.03		\$1,012.25
	Treasurer	\$ 6,000.00		\$8,000.00		\$ 10,000.00		\$ 5,000.00		\$ 5,000.00	
	Advisor/Bank Fees				\$606.51		\$1,357.43				
	Bookkeeping		\$ 5,476.25		\$5,584.75		\$2,400.00				
	Checks		\$ 298.67								\$455.63
	Credit card account fee		\$ 37.16		\$35.00		\$13.00				
	Finance charges/Interest		\$ 72.05		\$76.09		\$15.94		\$1,000.00		
	Taxes and Financial Statements		\$ 2,775.00		\$2,997.00		\$3,044.00		\$3,025.00		\$3,025.00
	Utilities	\$ 30,000.00		\$33,000.00		\$ 33,000.00		\$ 33,000.00		\$ 33,000.00	
	Cable										
	Internet		\$ 2,647.07		\$2,726.64		\$2,771.11		\$2,736.39		\$2,757.75
	Cable - Other		\$ 1,817.43		\$2,809.12		\$2,584.60		\$2,636.02		\$2,729.65

# Sussex County Fire Service Financial Review and Analysis

## Dagsboro- CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	Electric		\$ 20,311.76		\$17,591.32		\$15,406.23		\$13,476.74		\$15,698.55
	Propane				\$310.14		\$1,063.16		\$459.89		\$613.05
	Sewer				\$3,261.64				\$2,546.76		
	Banks Property		\$ 292.00				\$442.38				\$160.00
	Sewer - Other		\$ 2,966.64				\$2,987.60				\$3,442.33
	Telephone		\$ 2,551.36		\$2,368.32		\$2,644.38		\$2,632.78		\$2,636.11
	Trash Removal				\$1,691.95		\$1,431.95		\$1,792.06		\$1,742.09
	Clayton St		\$ 390.00								
	Trash Removal - Other		\$ 1,236.95								
	Utilities - Other		\$ 495.00								
	Waples St Building	\$ 12,000.00		\$8,000.00		\$ -		\$ -		\$ -	
	Waples St Electric		\$ 2,505.51		\$1,685.98						
	Waples St Maint		\$ 189.40								
	Waples St Propane		\$ 2,871.03		\$2,079.75						
	Waples St Sewer		\$ 1,264.36		\$948.27						
	Unbudgeted Major Expense				\$18.00						
	Uncategorized Expense				\$2,647.81				-\$119.34		\$121.44
	Reconciliation Disprepancies						-\$170.23				
		\$1,546,700.00	\$1,295,679.03	\$1,313,500.00	\$1,196,069.89	\$1,226,736.96	\$1,046,864.64	\$1,078,750.00	\$1,734,202.89	\$1,163,180.64	\$1,490,058.60
		Not Available	-\$123,587.48	Not Available	\$224,952.71	Not Available	\$108,932.16	Not Available	-\$59,819.00	Not Available	\$53,215.68



## Appendix C7 - Delmar

# Sussex County Fire Service Financial Review and Analysis

## Delmar- SUMMARY OF FINANCIAL STATEMENTS

Stmnt of Financial Position	2019	2020	2021	2022	2023
<b>Assets</b>					
Current Assets					
Cash	\$ 2,342,973	\$ 2,706,754	\$ 3,592,205	\$ 2,698,465	\$ 2,998,563
Cash - Ladies Auxiliary	\$ 57,694	\$ 59,263	\$ 47,394	\$ 44,553	\$ 39,786
Investments	\$ 1,166,902	\$ 1,273,771	\$ 1,427,688	\$ 1,211,547	\$ 1,390,529
Prepaid Expenses				\$ -	\$ 14,417
Dividends Receivable				\$ 4,338	\$ 7,839
Accounts Receivable, net of allowance credit losses of \$69,042 and \$98,111	\$ 66,620	\$ 47,728	\$ 62,389	\$ 83,412	\$ 157,992
<b>Total Current Assets</b>	<b>\$ 3,634,189</b>	<b>\$ 4,087,516</b>	<b>\$ 5,129,676</b>	<b>\$ 4,042,315</b>	<b>\$ 4,609,126</b>
Property and Equipment (At Cost)					
Building and Improvements	\$ 1,985,950	\$ 1,985,949	\$ 1,985,949	\$ 1,985,949	\$ 1,990,715
Land	\$ 36,786	\$ 36,786	\$ 36,786	\$ 36,786	\$ 36,786
Emergency Vehicles	\$ 4,317,845	\$ 4,317,844	\$ 4,645,314	\$ 4,134,921	\$ 4,745,800
Equipment	\$ 1,612,877	\$ 1,612,879	\$ 1,646,576	\$ 1,814,755	\$ 1,888,226
Furniture and fixtures	\$ 54,302	\$ 54,602	\$ 54,602	\$ 54,602	\$ 72,079
Collection items	\$ -			\$ -	\$ 484,414
Construction in Progress	\$ 398,052	\$ 398,052	\$ 464,414	\$ 920,706	
Less Accumulated Depreciation	\$ (5,076,494)	\$ (5,428,990)	\$ (5,759,225)	\$ (5,196,039)	\$ (5,616,178)
<b>Net Property and Equipment</b>	<b>\$ 3,329,318</b>	<b>\$ 2,977,122</b>	<b>\$ 3,074,416</b>	<b>\$ 3,751,680</b>	<b>\$ 3,601,842</b>
<b>Total Assets</b>	<b>\$ 6,963,507</b>	<b>\$ 7,064,638</b>	<b>\$ 8,204,092</b>	<b>\$ 7,793,995</b>	<b>\$ 8,210,968</b>
<b>Liabilities and Net Assets</b>					
Current Liabilities					
Current Portion of Notes Payable	\$ 50,341	\$ 53,043	\$ 55,890	\$ 58,890	\$ -
Accounts payable	\$ 22,390	\$ 240,800	\$ 465,618	\$ 388,187	\$ 108,716
HRSA payable	\$ -			\$ 21,493	\$ 21,493
Accrued Payroll	\$ 16,365	\$ 17,597	\$ 36,251	\$ 37,536	\$ 46,584
Accrued vacation	\$ 16,353	\$ 17,255	\$ 15,976	\$ 8,223	\$ 9,320
Accrued investment income	\$ 1,004	\$ 795	\$ 1,108	\$ 1,116	\$ 1,479
<b>Total Current Liabilities</b>	<b>\$ 106,453</b>	<b>\$ 329,490</b>	<b>\$ 574,843</b>	<b>\$ 515,445</b>	<b>\$ 187,592</b>
Non-Current Liability					
Notes Payable - net of current position	\$ 562,675	\$ 509,632	\$ 454,164	\$ 396,131	\$ -
<b>Total Liabilities</b>	<b>\$ 669,128</b>	<b>\$ 839,122</b>	<b>\$ 1,029,007</b>	<b>\$ 911,576</b>	<b>\$ 187,592</b>
<b>Net Assets</b>					
Without Donor Restrictions	\$ 6,294,379	\$ 6,225,516	\$ 7,175,085	\$ 6,882,419	\$ 8,023,376
With Donor Restrictions					
<b>Total Net Assets</b>	<b>\$ 6,294,379</b>	<b>\$ 6,225,516</b>	<b>\$ 7,175,085</b>	<b>\$ 6,882,419</b>	<b>\$ 8,023,376</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>\$ 6,963,507</b>	<b>\$ 7,064,638</b>	<b>\$ 8,204,092</b>	<b>\$ 7,793,995</b>	<b>\$ 8,210,968</b>

# Sussex County Fire Service Financial Review and Analysis

## Delmar- SUMMARY OF FINANCIAL STATEMENTS

Stmnt of Activities & Changes	2019	2020	2021	2022	2023
<b>Support, Grants and Other Revenue</b>					
<u>Appropriations</u>					
Delaware	\$ 706,648	\$ 701,905.00	\$ 524,199.00	\$ 937,300	\$ 1,041,279
Sussex County	\$ 197,302	\$ 155,580.00	\$ 175,220.00	\$ 201,611	\$ 206,848
Wicomico County	\$ 357,801	\$ 463,704.00	\$ 470,774.00	\$ 614,868	\$ 628,758
Other		\$ 23,657.00	\$ 914,703.00	\$ 60,417	\$ 99,710
Ambulance income	\$ 513,480	\$ 581,106.00	\$ 445,875.00	\$ 490,708	\$ 768,295
Donations	\$ 17,596	\$ 34,340.00	\$ 256,815.00	\$ 4,755	\$ 7,755
Contributed non-financial assets	\$ -	\$ -	\$ -	\$ -	\$ 81,560
Town contributions	\$ 34,029	\$ 23,836.00	\$ -		
Ladies auxiliary	\$ 30,402	\$ 17,640.00	\$ 28,760.00	\$ 26,383	\$ 36,483
Fund drive	\$ 34,410	\$ 32,509.00	\$ 28,886.00	\$ 36,080	\$ 38,345
Special events, net	\$ 76,697	\$ 292.00	\$ 47,244.00	\$ 26,261	\$ 64,688
Rental income, net	\$ 12,156	\$ 9,341.00	\$ (4,839.00)	\$ 2,416	\$ 653
Vending and other income, net	\$ 39,967	\$ 54,603.00	\$ (40,608.00)	\$ 37,439	\$ 232,504
Gain on sale of assets	\$ 20,000	\$ -	\$ -	\$ 32,500	\$ 4,301
Interest Income	\$ 10,854	\$ 11,248.00	\$ 1,179.00	\$ 670	\$ 1,089
Dividend Income	\$ 10,408	\$ -	\$ -	\$ 14,314	\$ 55,284
Investment Income, net	\$ 29,362	\$ (10,719.00)	\$ 67,584.00	\$ 52,862	\$ 27,725
Unrealized gain on investments	\$ 147,771	\$ 119,346.00	\$ 86,019.00	\$ (269,010)	\$ 150,894
<b>Total Public Support &amp; Contributions + Revenue</b>	<b>\$ 2,238,883</b>	<b>\$ 2,218,388</b>	<b>\$ 3,001,811</b>	<b>\$ 2,269,574</b>	<b>\$ 3,446,171</b>
<b>Expenses</b>					
Program Services					
Fire Department	\$ 665,776	\$ 1,016,466	\$ 624,402	\$ 1,042,304	\$ 645,573
Ambulance	\$ 942,004	\$ 965,844	\$ 1,161,012	\$ 1,255,782	\$ 1,415,148
Support Services					
Management and general	\$ 202,432	\$ 282,916	\$ 240,156	\$ 213,796	\$ 213,722
Fundraising	\$ 21,763	\$ 22,025	\$ 26,672	\$ 28,865	\$ 30,771
<b>Expenses</b>	<b>\$ 1,831,975</b>	<b>\$ 2,287,251</b>	<b>\$ 2,052,242</b>	<b>\$ 2,540,747</b>	<b>\$ 2,305,214</b>
Net Assets (Beginning of Year)	\$ 5,887,472	\$ 6,294,379	\$ 6,225,516	\$ 7,153,592	\$ 6,882,419
Net Assets (End of Year)	\$ 6,294,379	\$ 6,225,516	\$ 7,175,085	\$ 6,882,419	\$ 8,023,376
Change in Net Assets	\$ 406,907	\$ (68,863)	\$ 949,569	\$ (271,173)	\$ 1,140,957

# Sussex County Fire Service Financial Review and Analysis

## Delmar- SUMMARY OF FINANCIAL STATEMENTS

<u>Stmt of Functional Expenses</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Compensation and related expenses					
Salaries	\$ 618,927	\$ 669,483	\$ 792,467	\$ 1,071,280	\$ 1,160,495
Employee Benefits					
Pension Benefits	\$ 27,269	\$ 26,586	\$ 56,164	\$ 55,372	\$ 42,516
Health and Safety Physicals	\$ 82,946	\$ 108,626	\$ 99,199	\$ 111,626	\$ 68,943
Total salaries and related expenses	\$ 729,142	\$ 804,695	\$ 947,830	\$ 1,238,278	\$ 1,271,954
Bad Debt Recovery	\$ 80,290	\$ 18,892	\$ 86,958	\$ (13,247)	\$ (29,069)
Bank Charges	\$ 4,680	\$ 1,523	\$ 2,252	\$ 3,043	\$ 6,665
Billing Fees	\$ 37,674	\$ 28,855	\$ 29,858	\$ 31,249	\$ 53,198
Depreciation	\$ 393,877	\$ 352,495	\$ 330,234	\$ 395,201	\$ 420,139
Dues and subscriptions	\$ 11,532	\$ 10,878	\$ 20,054	\$ 6,235	\$ 11,875
Fuel	\$ 22,147	\$ 23,262	\$ 28,387	\$ 50,077	\$ 34,422
Goodwill	\$ 17,585	\$ 13,194	\$ 8,915	\$ 17,564	\$ 12,528
House Committee expenses	\$ 58,956	\$ 196,566	\$ 80,925	\$ 69,776	\$ 55,354
Insurance	\$ 29,275	\$ 33,230	\$ 37,676	\$ 54,523	\$ 68,613
Interest Expense	\$ 10,885	\$ 31,347	\$ 28,724	\$ 26,232	\$ 5,030
Ladies Auxiliary	\$ 28,080	\$ 16,071	\$ 41,589	\$ 35,630	\$ 41,250
Miscellaneous	\$ -	\$ 889	\$ 12,492	\$ 1,130	
Office expenses	\$ 4,244	\$ 68,550	\$ -	\$ 3,432	\$ 7,086
Professional Fees	\$ 17,348	\$ 21,425	\$ 23,595	\$ 40,461	\$ 35,218
Repairs and Maintenance	\$ 175,370	\$ 437,276	\$ 204,859	\$ 180,281	\$ 165,406
Social Expense	\$ 11,166	\$ 1,728	\$ 5,908	\$ 21,687	\$ 25,117
Supplies	\$ 99,819	\$ 163,840	\$ 86,657	\$ 299,352	\$ 74,449
Training	\$ -	\$ -	\$ -	\$ 3,853	\$ 710
Uniforms and turnout gear	\$ 79,995	\$ 44,445	\$ 51,921	\$ 46,026	\$ 30,240
Utilities	\$ 19,911	\$ 18,090	\$ 23,408	\$ 29,964	\$ 15,029
TOTAL	\$ 1,831,976	\$ 2,287,251	\$ 2,052,242	\$ 2,540,747	\$ 2,305,214

Sussex County Fire Service Financial Review and Analysis

**Delmar- SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmt of Cash Flows</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Cash Flows from Operating Activities</b>					
Change in Net Assets	\$ 406,907	\$ (68,863)	\$ 949,569	\$ (271,173)	\$ 1,140,957
Adjustments to reconcile change in net assets to net cash					
Depreciation	\$ 393,877	\$ 352,495	\$ 330,234	\$ 395,201	\$ 420,139
Bad Debt Recovery	\$ 80,290	\$ 18,892	\$ 86,958	\$ (13,247)	\$ (29,069)
(Gain) loss on disposal of assets	\$ (20,000)				
Unrealized (gain) loss on investments	\$ (147,771)	\$ (106,867)	\$ (86,019)	\$ 269,010	\$ (150,894)
Investment revenue reinvested	\$ (29,556)	\$ -	\$ (67,898)	\$ (57,207)	\$ (31,589)
Contributed non-financial assets				\$ -	\$ (81,560)
(Increase) decrease					
Accounts receivable	\$ -		\$ (101,619)	\$ (7,776)	\$ (45,511)
Prepaid Expenses	\$ -		\$ -	\$ -	\$ (14,417)
Accounts payable	\$ 10,643	\$ 218,410	\$ 224,818	\$ (77,431)	\$ (279,471)
HRSA Payable	\$ -		\$ -	\$ 1,285	\$ 9,048
Accrued payroll	\$ (28,045)	\$ 1,232	\$ 18,654	\$ (7,753)	\$ 1,097
Accrued vacation	\$ 5,809	\$ 902	\$ (1,279)	\$ 8	\$ 363
Accrued investment Income	\$ 194	\$ (209)	\$ 313		
Total Adjustments	\$ 265,441	\$ 484,855	\$ 404,162	\$ 502,090	\$ (201,864)
Net Cash Provided (Used) by Operating Activities	\$ 672,348	\$ 415,992	\$ 1,353,731	\$ 230,917	\$ 939,093
<b>Cash Flows from Investing Activities</b>					
Proceeds from the sale of assets	\$ 20,000				
Acquisition of property & equipment	\$ (764,958)	\$ (301)	\$ (427,529)	\$ (1,072,467)	\$ (188,742)
Net Cash Provided (Used) by Investing	\$ (744,958)	\$ (301)	\$ (427,529)	\$ (1,072,467)	\$ (188,742)
<b>Cash Flows from Financing Activities</b>					
Proceeds from the issuance of long-term debt	\$ 629,220				
Repayments of Notes payable	\$ (16,204)	\$ (50,341)	\$ (52,620)	\$ (55,031)	\$ (455,020)
Net Cash Provided (Used) by Financing Activities	\$ (16,204)	\$ (50,341)	\$ (52,620)	\$ (55,031)	\$ (455,020)
Cash & Cash Equivalents (Beginning of Year)	\$ 1,860,261	\$ 2,400,667	\$ 2,766,017	\$ 3,639,599	\$ 2,743,018
Cash & Cash Equivalents (End of Year)	\$ 2,400,667	\$ 2,766,017	\$ 3,639,599	\$ 2,743,018	\$ 3,038,349
Net Increase (Decrease) in Cash&CashEquivalents	\$ 540,406	\$ 365,350	\$ 873,582	\$ (896,581)	\$ 295,331
<b>Cash Consists of</b>					
Cash				\$ 2,698,465	\$ 2,998,563
Cash -Ladies Auxiliary				\$ 44,553	\$ 39,786
				\$ 2,743,018	\$ 3,038,349



# Sussex County Fire Service Financial Review and Analysis

## DELMAR - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
<b>REVENUES:</b>											
	<b>Income</b>										
	<b>Ambulance</b>										
4000	Subscription Fund Drive	\$ 50,000.00	\$ 48,448.00	Not Available	\$ 44,811.65	\$ 50,000.00	\$ 35,768.93	\$ 50,000.00	\$ 54,757.30	\$ 50,000.00	\$ 54,356.62
4001	Ambulance Donations			Not Available					\$ 225.00		\$ 2,865.00
4002	Ambulance Billing Insurance			Not Available			\$ 954.34	\$ 500,000.00	\$ 375,437.71	\$ 500,000.00	\$ 665,111.29
4003	Bay Area Receivables INC			Not Available					\$ 944.58		\$ 1,000.52
	Ambulance - Other			Not Available			\$ 40,000.00		\$ 1,828.16		
	<b>Appropriations</b>			Not Available							
4110	Delaware	\$ 650,000.00	\$ 706,648.10	Not Available	\$ 701,905.19	\$ 690,000.00	\$ 524,199.13	\$ 650,000.00	\$ 937,300.28	\$ 750,000.00	\$ 1,041,279.24
4140	Sussex	\$ 150,000.00	\$ 115,844.88	Not Available	\$ 155,579.56	\$ 235,000.00	\$ 175,220.00	\$ 175,000.00	\$ 201,611.36	\$ 200,000.00	\$ 206,848.42
4145	Maryland 508 Fund	\$ 25,000.00	\$ 26,898.46	Not Available	\$ 26,039.61	\$ 27,000.00	\$ 25,923.23	\$ 30,000.00	\$ 32,822.31	\$ 30,000.00	\$ 24,881.92
4170	Wicomico	\$ 350,000.00	\$ 330,903.00	Not Available	\$ 437,664.00	\$ 320,000.00	\$ 444,850.91	\$ 450,000.00	\$ 582,045.74	\$ 500,000.00	\$ 603,875.91
4175	Town of DelMar - DE-MD			Not Available					\$ 107,254.97	\$ 50,000.00	\$ 99,709.69
	Appropriations - Other			Not Available	\$ 23,657.33		\$ 460,516.96	\$ 25,000.00	\$ -		
	<b>Employee</b>			Not Available							
4200	Billing	\$ 400,000.00	\$ 440,394.37	Not Available	\$ 536,435.18	\$ 420,000.00	\$ 373,212.32	\$ -	\$ -	\$ -	\$ -
	Employee- Other		\$ 11,446.76	Not Available	\$ 23,835.66						
4200	Chiefs Department Income	\$ 7,500.00	\$ (15,556.61)	Not Available	\$ 34,340.40	\$ 5,000.00	\$ 552.90			\$ 5,000.00	\$ -
4210	DFD Vending	\$ 5,000.00	\$ 2,639.75	Not Available	\$ 3,211.42	\$ 3,000.00	\$ 981.00	\$ 1,000.00	\$ 2,809.63	\$ 2,000.00	\$ 2,523.06
4220	DFD Store Income	\$ 1,000.00	\$ 1,642.00	Not Available	\$ 424.00	\$ 2,000.00	\$ 2,600.50	\$ 2,500.00	\$ 2,978.15	\$ 3,000.00	\$ 1,128.00
4230	Donations	\$ 10,000.00	\$ 12,823.00	Not Available	\$ 32,509.02	\$ 12,000.00	\$ 256,262.36	\$ 30,000.00	\$ 4,755.00	\$ 15,000.00	\$ 7,755.00
4260	Fire Department Fund Drive	\$ 25,000.00	\$ 31,785.00	Not Available	\$ 33,428.50	\$ 30,000.00	\$ 28,886.00	\$ 25,000.00	\$ 36,080.00	\$ 35,000.00	\$ 38,345.00
4280	Insurance		\$ 38,880.94	Not Available	\$ 1,478.41				\$ 2,172.72		
4285	Investment Transfers			Not Available	\$ -						
4320	<b>Hall Rental</b>			Not Available							
4310	Bar	\$ 8,000.00	\$ 5,379.26	Not Available	\$ 1,458.00				\$ 670.00	\$ 1,000.00	\$ 453.00
4320	Hall Rental - Other	\$ 15,000.00	\$ 17,029.39	Not Available	\$ 10,610.00		\$ 250.00		\$ 700.00	\$ 2,000.00	\$ 200.00
4350	Uniform Deposits	\$ 600.00	\$ 50.00	Not Available	\$ 150.00			\$ 400.00		\$ 500.00	
4380	<b>Ways &amp; Means - Other</b>			Not Available				\$ 70,000.00	\$ 16,684.64		
4390	Sportsman Raffle Income	\$ 45,000.00	\$ 196,110.00	Not Available	\$ 292.00	\$ 50,000.00	\$ 163,414.28		\$ 214,784.00	\$ 200,000.00	\$ 246,191.00
4395	100th Anniversary Income			Not Available			\$ 11,142.00				
4405	Capital Gains		\$ 15,744.92	Not Available			\$ 56,342.90				
4408	Dividends		\$ 28,509.21	Not Available			\$ 30,878.73		\$ 4,759.00		
4490	Covid Grant			Not Available			\$ 60,541.19		\$ 3,161.78		
4500	M&T Sweep Dividends		\$ 10,408.21	Not Available					\$ 14,313.95		\$ 55,283.61
7301	In Kind			Not Available							\$ 81,560.00
8210	LA Net Income		\$ (2,840.00)	Not Available							
	<b>Other Income</b>			Not Available							
4040	Ambulance Refunds		\$ (5,614.70)	Not Available	\$ (140.87)		\$ (3,105.76)		\$ (261.18)		
4400	Interest Income		\$ 10,854.39	Not Available	\$ 11,248.29		\$ 1,179.29		\$ (70,443.72)		
4410	Misc. Income		\$ 30,125.73	Not Available	\$ 23,783.34		\$ 1,597.23		\$ 1,213.75		
8115	LA Interest Income		\$ 57.91								
	<b>Total Revenues:</b>	<b>\$1,742,100.00</b>	<b>\$ 2,058,611.97</b>	<b>Not Available</b>	<b>\$ 2,102,720.69</b>	<b>\$1,844,000.00</b>	<b>\$2,692,168.44</b>	<b>\$2,008,900.00</b>	<b>\$2,528,605.13</b>	<b>\$2,343,500.00</b>	<b>\$ 3,133,367.28</b>
<b>EXPENDITURES:</b>											
	<b>Ambulance Department</b>										
6000	Ambulance Expenses	\$ 125,000.00	\$ 64,397.23	Not Available	\$ 91,256.41	\$ 50,000.00	\$ 87,646.89	\$ 90,000.00	\$ 91,573.36	\$ 85,000.00	\$ 58,996.70
6001	Ambulance Billing Fees		\$ 37,673.64	Not Available			\$ 29,856.99	\$ 30,000.00	\$ 36,439.02	\$ 40,000.00	\$ 53,797.52
6003	Ambulance Fuel			Not Available					\$ 2,257.97	\$ 25,000.00	\$ 19,125.93
6004	Equipment repairs - ambulance			Not Available							\$ 18,361.58
	<b>Committees</b>			Not Available							
6040	Antique Restoration	\$ 100,000.00	\$ 3,015.47	Not Available	\$ 83,288.02	\$ 75,000.00					
6050	Apparatus Planning	\$ 750,000.00	\$ 52,361.81	Not Available		\$ 790,000.00	\$ (392,690.75)	\$ 910,000.00	\$ 456,292.00	\$ 350,000.00	\$ 12,159.72
6060	Christmas	\$ 3,000.00	\$ 2,254.31	Not Available	\$ 3,151.51	\$ 4,000.00	\$ 1,464.91	\$ 2,000.00	\$ 2,309.24	\$ 2,000.00	\$ 1,505.70
6080	Flowers	\$ 1,000.00	\$ 1,233.20	Not Available	\$ 1,410.15	\$ 500.00	\$ 1,806.86	\$ 2,000.00	\$ 1,333.81	\$ 2,000.00	\$ 1,357.25
6090	Funeral	\$ 1,500.00	\$ 2,050.24	Not Available	\$ 2,887.81	\$ 2,500.00	\$ 948.69	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -
6100	Historical	\$ 2,500.00	\$ 7.50	Not Available	\$ 1,253.00	\$ 5,000.00	\$ -	\$ 3,000.00	\$ 634.59	\$ 500.00	\$ 961.31
6110	Insurance (Building & Vehicle)	\$ 30,000.00	\$ 29,274.92	Not Available	\$ 33,230.00	\$ 35,000.00	\$ 37,676.28	\$ 50,000.00	\$ 54,523.04	\$ 60,000.00	\$ 74,705.43
6115	Membership	\$ 1,500.00	\$ 708.00	Not Available	\$ 436.94	\$ 1,000.00	\$ 387.00	\$ 1,000.00	\$ 532.00	\$ 1,000.00	\$ 660.71



# Sussex County Fire Service Financial Review and Analysis

## DELMAR - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
6130	Publicity			Not Available		\$ 1,000.00	\$ 250.00	\$ 1,000.00	\$ 1,893.80	\$ 1,000.00	\$ -
6145	Substation			Not Available		\$ 150,000.00					
6150	Social	\$ 20,000.00	\$ 11,166.17	Not Available	\$ 1,727.70	\$ 20,000.00	\$ 5,907.50	\$ 33,600.00	\$ 21,686.93	\$ 20,000.00	
6151	Food and Beverage			Not Available							\$ 16,456.71
6150	Social - Other			Not Available							\$ 8,660.32
6160	Uniform	\$ 18,000.00	\$ 12,826.18	Not Available	\$ 3,861.56	\$ 20,000.00	\$ 3,437.39	\$ 24,000.00	\$ 26,231.22	\$ 15,000.00	\$ 8,651.31
6170	<b>Ways &amp; Means</b>			Not Available							
7160	Sportsman Raffle Experience	\$ 120,000.00	\$ 128,917.98	Not Available	\$ -	\$ 130,000.00	\$ 116,439.24		\$ 188,522.70	\$ 150,000.00	\$ 181,502.69
6170	Ways & Means - Other		\$ 384.92	Not Available	\$ 5,029.92	\$ 140,000.00	\$ 2,251.51	\$ 140,000.00	\$ 6,269.95		
6210	Computer	\$ 5,000.00	\$ 4,243.77	Not Available	\$ 9,846.99	\$ 5,000.00		\$ 5,000.00	\$ 3,432.34	\$ 5,000.00	\$ 709.17
6230	Bylaws			Not Available				\$ 1,000.00	\$ -	\$ 750.00	\$ -
	<b>Employee Related Expenses</b>			Not Available							
6720	Employee Payroll	\$ 720,000.00	\$ 618,927.44	Not Available	\$ 784,795.99	\$ 750,000.00	\$ 792,467.16	\$1,000,000.00	\$1,081,136.78	\$ 980,000.00	\$ 1,132,769.21
6721	Employee Health Insurance			Not Available						\$ 120,000.00	\$ 60,444.06
6745	Employee Uniforms	\$ 3,000.00	\$ 1,606.23	Not Available	\$ 38,940.40	\$ 10,000.00	\$ 44,987.77	\$ 10,000.00	\$ 3,452.48	\$ 10,000.00	\$ 6,753.49
6747	Employee 401			Not Available							\$ 20,054.36
6748	Employee Training			Not Available							\$ 1,406.20
6750	Employee Pension	\$ 30,000.00	\$ 27,269.13	Not Available	\$ 25,684.13	\$ 30,000.00	\$ 48,064.98	\$ 27,000.00	\$ 25,349.27		\$ -
6756	Safety & Health for Employees			Not Available					\$ 1,093.98	\$ 10,000.00	\$ 17,221.08
	<b>Goodwill</b>			Not Available							
6400	Association Dues	\$ 5,000.00	\$ 4,954.00	Not Available	\$ 10,103.36	\$ 5,000.00	\$ 19,666.59	\$ 12,000.00	\$ 4,818.00	\$ 10,000.00	\$ 11,214.37
6410	Association Expense	\$ 6,000.00	\$ 5,869.86	Not Available	\$ 151.54	\$ 6,000.00			\$ 884.89		
6420	Convention Expenses	\$ 5,000.00	\$ 5,846.09	Not Available		\$ 6,000.00			\$ 2,798.40		\$ 1,679.10
6430	Donations	\$ 4,000.00	\$ 2,229.50	Not Available	\$ 1,400.00	\$ 2,500.00	\$ 895.00	\$ 3,500.00	\$ 3,808.05	\$ 3,500.00	\$ 5,386.12
6440	Ladies Aux.	\$ 3,000.00	\$ 26.43	Not Available	\$ 1,419.74	\$ 3,000.00			\$ 422.10		
6450	President's Function	\$ 1,500.00	\$ 1,545.29	Not Available	\$ 1,324.88	\$ 1,500.00		\$ 1,500.00	\$ 2,392.75	\$ 1,500.00	\$ 99.66
6460	Scholarship	\$ 3,000.00	\$ 2,400.00	Not Available	\$ 1,600.00	\$ 3,000.00	\$ 3,800.00	\$ 3,000.00	\$ 4,500.00	\$ 3,000.00	\$ 2,500.00
	<b>Member Related Expense</b>			Not Available							
6755	Safety & Health	\$ 10,000.00	\$ 82,946.29	Not Available	\$ 15,061.67	\$ 15,000.00	\$ 99,198.73	\$ 15,000.00	\$ 107,336.68	\$ 40,000.00	\$ -
	Member Related Expense - Other			Not Available	\$ 902.26		\$ 8,098.66	\$ 5,000.00	\$ 65.00		
	Returned Check Charges		\$ 85.00	Not Available							
	Volunteer Pension			Not Available						\$ 50,000.00	\$ 30,022.38
6757	Safety & Health for Volunteers			Not Available						\$ 40,000.00	\$ 2,391.05
6002	Accountant/Legal	\$ 20,000.00	\$ 17,347.50	Not Available	\$ 20,975.00	\$ 20,000.00	\$ 23,595.01	\$ 25,000.00	\$ 39,275.00	\$ 25,000.00	\$ 35,217.50
6219	DFD Expenses	\$ 3,000.00	\$ 1,174.98	Not Available	\$ 4,670.20	\$ 2,000.00	\$ 44,056.85	\$ 1,000.00	\$ 1,690.72		\$ 883.09
6220	DFD Store	\$ 2,000.00	\$ 2,899.68	Not Available	\$ 1,724.48	\$ 2,500.00	\$ 1,729.97	\$ 1,000.00	\$ 3,712.75	\$ 2,800.00	\$ 657.83
6221	DFD Vending Expenses			Not Available					\$ 1,445.04	\$ 1,500.00	\$ 1,832.65
6335	<b>Chiefs Department</b>			Not Available							
6070	Fire Prevention	\$ 5,000.00	\$ 5,251.46	Not Available	\$ 2,379.87	\$ 5,000.00	\$ 4,047.54	\$ 3,000.00	\$ 4,843.66	\$ 3,000.00	\$ 4,174.69
6071	Fire Police			Not Available					\$ 481.42	\$ 4,500.00	\$ 4,037.79
6300	Fuel - Fire	\$ 25,000.00	\$ 22,147.33	Not Available	\$ 23,261.89	\$ 25,000.00	\$ 28,387.88	\$ 35,000.00	\$ 47,819.78	\$ 25,000.00	\$ 15,296.67
6337	Gear	\$ 85,000.00	\$ 66,252.52	Not Available	\$ 1,599.57	\$ 70,000.00		\$ 70,000.00	\$ 52,372.82	\$ 50,000.00	\$ 40,910.33
6338	Pagers/Radios	\$ 25,000.00	\$ 11,003.90	Not Available	\$ 2,718.12	\$ 15,000.00	\$ 5,449.74	\$ 70,000.00	\$ 37,597.05	\$ 25,000.00	\$ 33,795.69
6365	Equipment Repairs - Fire	\$ 70,000.00	\$ 100,530.76	Not Available	\$ 254,958.45	\$ 85,000.00	\$ 119,297.06	\$ 100,000.00	\$ 106,207.30	\$ 90,000.00	\$ 101,921.82
6366	Stand by Crew Expwnaw			Not Available					\$ 455.51	\$ 2,000.00	\$ -
6367	Fire Equipment Supplies			Not Available					\$ 3,998.92	\$ 5,000.00	\$ 5,387.31
6368	Training			Not Available		\$ 440.00			\$ 3,853.33	\$ 2,500.00	\$ 710.00
6369	Equipment			Not Available					\$ 7,344.45	\$ 25,000.00	\$ 3,826.40
6335	Chiefs Department - Other		\$ 28,196.81	Not Available	\$ 135,936.42		\$ 56,183.14	\$ 50,000.00	\$ 46,295.52	\$ 65,000.00	\$ 23,633.14
6370	Fire Fund Drive	\$ 7,000.00	\$ 8,344.26	Not Available	\$ 12,993.40	\$ 50,000.00	\$ 16,853.29	\$ 15,000.00	\$ 9,542.03	\$ 7,500.00	\$ 11,920.14
6375	Ambulance Fund Drive			Not Available					\$ 2,716.53	\$ 7,500.00	\$ 9,528.39
6560	Payroll Expenses			Not Available		\$ 8,500.00					
6600	Drug/Alcohol Testing			Not Available							\$ 664.35
6610	<b>House</b>			Not Available							
6540	Electric	\$ 25,000.00	\$ 19,911.22	Not Available	\$ 18,089.91	\$ 20,000.00	\$ 23,408.28	\$ 30,000.00	\$ 29,963.51	\$ 35,000.00	\$ 15,029.39
6550	Gas	\$ 7,000.00	\$ 7,682.54	Not Available	\$ 7,188.90	\$ 7,000.00	\$ 8,070.41	\$ 10,000.00	\$ 5,804.60	\$ 7,000.00	\$ 11,039.09
6570	Cleaning Supplies			Not Available					\$ 4,930.07	\$ 5,000.00	\$ 2,095.88
6610	House - Other	\$ 100,000.00	\$ 51,293.24	Not Available	\$ 188,617.29	\$ 100,000.00	\$ 72,854.12	\$ 75,000.00	\$ 96,723.55	\$ 100,000.00	\$ 57,070.21
6620	Interest Expense		\$ 10,884.62	Not Available	\$ 422.38		\$ 28,724.29		\$ 21,193.36		\$ 72,741.82
6622	NSF Fee		\$ (85.00)	Not Available							
6625	Investment Transfer		\$ -	Not Available							
6642	Loan Engine 74-1			Not Available		\$ 81,265.32					

# Sussex County Fire Service Financial Review and Analysis

## DELMAR - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
6710	Office Supplies Admin.	\$ 4,000.00	\$ 5,347.60	Not Available	\$ 5,312.04	\$ 5,000.00	\$ 4,806.38	\$ 3,000.00	\$ 7,800.40	\$ 3,000.00	\$ 8,113.13
6746	EMS Uniforms			Not Available			\$ 3,496.22		\$ 302.10		
6910	<b>Hall Rental Expenses</b>			Not Available							
6900	Bar	\$ 9,000.00	\$ 3,736.07	Not Available	\$ 996.46	\$ 2,500.00	\$ 4,049.80		\$ (1,045.79)	\$ 1,000.00	
6910	Hall Rental Expenses - Other	\$ 15,000.00	\$ 7,861.78	Not Available	\$ 1,505.43	\$ 2,500.00	\$ 1,038.88	\$ 3,000.00		\$ 2,000.00	
6950	Covid Related Expenses			Not Available			\$ 3,992.46	\$ 4,000.00	\$ -		
6999	Uncategorized Expenses			Not Available	\$ 9,504.96		\$ 500.00		\$ 29.88		
7095	Reconciliation Discrepancies		\$ (141,584.29)	Not Available	\$ 58,866.33						
7180	Bank Charges		\$ 3,555.28	Not Available	\$ 1,293.93		\$ 2,251.72	\$ 2,500.00	\$ 2,123.37		\$ 4,359.83
7185	M&T Sweep Bank Fees		\$ 1,129.71	Not Available					\$ 909.99		\$ 2,304.88
7190	Investment Fees		\$ 14,892.58	Not Available	\$ 22.00		\$ 19,637.30				
7195	Bad Debt Expense		\$ 80,289.62	Not Available			\$ 86,957.99				
7220	100 Year Anniversary			Not Available		\$ 10,000.00	\$ 10,873.37				
8095	Reconciliation Discrepancies		\$ (1,560.42)	Not Available							
8100	LA Donations		\$ (611.50)	Not Available							
8105	LA Fundraising		\$ (28,982.92)	Not Available			\$ 757.23				
8110	LA Meeting Receipts		\$ (192.00)	Not Available							
8120	LA Tips & 50/50		\$ (558.00)	Not Available							
8205	LA Fundraising Expense		\$ 13,034.29	Not Available							
8215	LA Good of Membership		\$ 3,264.14	Not Available							
8225	LA Fees & Dues		\$ 390.00	Not Available				\$ 9,500.00			
8235	LA Pension		\$ 8,552.27	Not Available			\$ 203.23	\$ 6,500.00	\$ 6,405.59		
				Not Available							
	<b>Other Expense</b>			Not Available							
7125	Misc. Expenses			Not Available	\$ 796.76		\$ 8,500.00		\$ 130.71		
9010	Unrealized Gain/Loss on Invest.		\$ (147,771.19)	Not Available	\$ 227,952.33		\$ (86,019.19)				
7300	Gain/Loss on Sale of Asset		\$ (20,000.00)	Not Available							\$ (4,301.00)
7205	Depreciation - Ambulance		\$ 84,493.96	Not Available			\$ 42,665.27				
7210	Depreciation - Mgmt & General		\$ 70,449.18	Not Available			\$ 67,870.24				
7200	Depreciation - Other		\$ 238,933.92	Not Available			\$ 219,699.48				
	<b>Total Expenditures:</b>	<b>\$2,370,000.00</b>	<b>\$ 1,651,706.50</b>	<b>Not Available</b>	<b>\$ 2,100,550.10</b>	<b>\$2,772,265.32</b>	<b>\$1,736,939.36</b>	<b>\$2,885,600.00</b>	<b>\$2,676,913.52</b>	<b>\$2,522,050.00</b>	<b>\$ 2,212,404.15</b>
	<b>Fund Balance/Retained Earnings:</b>	<b>\$ (627,900.00)</b>	<b>\$ 406,905.47</b>	<b>Not Available</b>	<b>\$ 2,170.59</b>	<b>\$ (928,265.32)</b>	<b>\$ 955,229.08</b>	<b>\$ (876,700.00)</b>	<b>\$ (148,308.39)</b>	<b>\$ (178,550.00)</b>	<b>\$ 920,963.13</b>

## Appendix C8 - Ellendale

Sussex County Fire Service Financial Review and Analysis

**Ellendale - SUMMARY OF FINANCIAL STATEMENTS**

Stmnt of Financial Position		2019	2020	2021	2022* Restated	2023
<b>Assets</b>						
<u>Current Assets</u>						
	Checking/Savings	\$ 391,326	\$ 407,120	\$ 781,423	\$ 634,212	\$ 653,985
Total Current Assets		\$ 391,326	\$ 407,120	\$ 781,423	\$ 634,212	\$ 653,985
<u>Property and Equipment</u>						
	Ambulance and Equipment	\$ 1,096,352	\$ 1,096,352	\$ 1,111,441	\$ 1,126,348	\$ 1,183,655
	Amortized Assets	\$ 11,389	\$ 11,389	\$ 11,389	\$ 11,389	\$ 11,389
	Building and Improvements	\$ 3,118,448	\$ 3,118,448	\$ 1,293,523	\$ 1,352,727	\$ 1,380,853
	Building Station #2	\$ -		\$ 1,824,925	\$ 1,824,925	\$ 1,829,040
	Furniture and Fixtures	\$ 25,330	\$ 25,330	\$ 25,330	\$ 25,330	\$ 72,091
	Kitchen Equipment	\$ 39,613	\$ 39,613	\$ 39,613	\$ 39,613	\$ 42,202
	Land improvements	\$ 69,400	\$ 69,400	\$ 69,400	\$ 69,400	\$ 69,400
	Office Equipment	\$ 18,161	\$ 18,161	\$ 18,161	\$ 18,161	\$ 21,101
	Portable Equipment	\$ 356,188	\$ 415,403	\$ 415,403	\$ 500,970	\$ 543,192
	Trucks and truck equipment	\$ 2,857,092	\$ 2,857,092	\$ 2,857,092	\$ 2,900,487	\$ 2,907,415
		\$ 7,591,973	\$ 7,651,188	\$ 7,666,277	\$ 7,869,350	\$ 8,060,338
	Accumulated Amortization	\$ (9,112)	\$ (9,112)	\$ (9,112)	\$ (9,112)	\$ (9,112)
	Accumulated Depreciation	\$ (4,412,418)	\$ (4,703,992)	\$ (4,948,161)	\$ (5,686,943)	\$ (5,933,573)
		\$ 3,170,443	\$ 2,938,084	\$ 2,709,004	\$ 2,173,295	\$ 2,117,653
	Land	\$ 283,959	\$ 283,959	\$ 283,959	\$ 283,959	\$ 283,959
Net Property and Equipment		\$ 3,454,402	\$ 3,222,043	\$ 2,992,963	\$ 2,457,254	\$ 2,401,612
<u>Other Assets</u>						
	Investments	\$ 1,040,424	\$ 851,706	\$ 888,490	\$ 1,319,863	\$ 1,281,948
	Investments - Accum unrealized	\$ 16,164	\$ 10,869	\$ 44,581	\$ (123,453)	\$ 12,503
	Deposit on Equipment					
Total other assets		\$ 1,056,588	\$ 862,575	\$ 933,071	\$ 1,196,410	\$ 1,294,451
Total Assets		\$ 4,902,316	\$ 4,491,738	\$ 4,707,457	\$ 4,287,876	\$ 4,350,048
<b>Liabilities and Net Assets</b>						
<u>Current Liabilities</u>						
	Accounts Payable	\$ -	\$ 6,826	\$ 13,959	\$ 33,069	\$ -
	Current Portion of Long-Term Debt	\$ 169,332	\$ 108,154	\$ 110,914	\$ 110,924	\$ 68,122
	Payroll Liabilities	\$ 898	\$ 1,776	\$ 1,926	\$ 241	\$ 1,518
Total Current Liabilities		\$ 170,230	\$ 116,756	\$ 126,799	\$ 144,234	\$ 69,640
<u>Non-Current Liability</u>						
	Notes Payable - net of current position	\$ 1,051,266	\$ 400,983	\$ 289,150	\$ 193,011	\$ 127,137
Total Liabilities		\$ 1,221,496	\$ 517,739	\$ 415,949	\$ 337,245	\$ 196,777
<u>Net Assets</u>						
	Without Donor Restrictions	\$ 3,680,820	\$ 3,973,999	\$ 4,291,508	\$ 3,950,631	\$ 4,153,281
	With Donor Restrictions					
Total Net Assets		\$ 3,680,820	\$ 3,973,999	\$ 4,291,508	\$ 3,950,631	\$ 4,153,281
Total Liabilities & Net Assets		\$ 4,902,316	\$ 4,491,738	\$ 4,707,457	\$ 4,287,876	\$ 4,350,058



Sussex County Fire Service Financial Review and Analysis

**Ellendale - SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmt of Activities &amp; Changes</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022* Restated</b>	<b>2023</b>
<b>Support, Grants and Other Revenue</b>					
Ambulance Fees	\$ 231,205	\$ 211,900	\$ 213,637	\$ 250,072	\$ 274,107.00
Donations & Etc.	\$ 34,947	\$ 34,757	\$ 36,716	\$ 15,332	\$ 40,960.00
Fundraising Income	\$ 8,688	\$ 10,307	\$ 8,373	\$ 47,135	\$ 61,118.00
Government Appropriation	\$ 890,468	\$ 1,041,251	\$ 1,051,803	\$ 1,161,993	\$ 1,208,291.00
Hall rental income	\$ 8,255	\$ 2,541	\$ -	\$ 1,616	\$ -
Ladies Auziliary Income	\$ 9,318	\$ 8,975	\$ 21,389	\$ 44,446	\$ 67,245.00
Other revenue	\$ 369	\$ 2,352	\$ 214	\$ -	\$ 2,876.00
<b>Total Public Support &amp; Contributions + Reve</b>	<b>\$ 1,183,250</b>	<b>\$ 1,312,083</b>	<b>\$ 1,332,132</b>	<b>\$ 1,520,594</b>	<b>\$ 1,654,597</b>
<b>Expenses</b>					
Program Services	\$ 752,258	\$ 846,347	\$ 843,748	\$ 940,333	\$ 1,116,492
Management and general expenses	\$ 244,471	\$ 223,611	\$ 225,855	\$ 264,582	\$ 363,713
Fundraising	\$ 21,302	\$ 16,020	\$ 18,474	\$ 46,442	\$ 90,008
<b>Expenses</b>	<b>\$ 1,018,031</b>	<b>\$ 1,085,978</b>	<b>\$ 1,088,077</b>	<b>\$ 1,251,357</b>	<b>\$ 1,570,213</b>
<b>Other Income (Expense)</b>					
Sale of Fixed Assets			\$ 16,000	\$ 85,300	
Capital Gain Distribution	\$ 38,726	\$ 68,959	\$ 23,031	\$ -	\$ 7,143
Sale of Investments	\$ 18,451	\$ 22,646			\$ (57,086)
Unrealized Gain (Loss) On Investments	\$ 69,381	\$ (5,296)	\$ 33,712	\$ (227,374)	\$ 135,954
Dividends	\$ 18,361	\$ 8,466	\$ 13,758	\$ 72,906	\$ 31,028
Interest Income	\$ 96	\$ 96	\$ 101	\$ 271	\$ 4,027
Other Income (Expense)	\$ 400	\$ 9,450	\$ 1,493	\$ 968	
Interest Expense	\$ (51,232)	\$ (37,247)	\$ (14,641)	\$ (27,742)	\$ (2,810)
<b>Total Other Income (Expense)</b>	<b>\$ 94,183</b>	<b>\$ 67,074</b>	<b>\$ 73,454</b>	<b>\$ (95,671)</b>	<b>\$ 118,256</b>
Net Assets (Beginning of Year)	\$ 3,421,418	\$ 3,680,820	\$ 3,973,999	\$ 3,777,065	\$ 3,950,631
Net Assets (End of Year)	\$ 3,680,820	\$ 3,973,999	\$ 4,291,508	\$ 3,950,631	\$ 4,153,271
Change in Net Assets	\$ 259,402	\$ 293,179	\$ 317,509	\$ 173,566	\$ 202,640

Sussex County Fire Service Financial Review and Analysis

**Ellendale - SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmt of Functional Expenses</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022* Restated</b>	<b>2023</b>
Ambulance Supplies	\$ 8,103	\$ 21,399	\$ 10,033	\$ 7,862	\$ 15,077
Bank Charges					\$ 179
Billing Service Fees	\$ 17,363	\$ 19,833	\$ 21,930	\$ 22,483	\$ 21,834
Conventions and meetings	\$ 2,414	\$ 285	\$ 1,912	\$ -	
Depreciation	\$ 86,659	\$ 121,214	\$ 76,678	\$ 71,249	\$ 63,965
Dues	\$ -	\$ 100	\$ 175	\$ 50	\$ 50
Equipment Repairs	\$ 2,160	\$ 1,780	\$ 4,035	\$ 779	\$ -
Insurance	\$ 23,871	\$ 19,984	\$ 11,793	\$ 53,129	\$ 61,947
Salaries and wages	\$ 248,280	\$ 284,219	\$ 334,664	\$ 382,233	\$ 415,513
Payroll Taxes	\$ 19,482	\$ 22,507	\$ 37,776	\$ 32,501	\$ 32,309
Payroll Service Fees	\$ 539	\$ 597	\$ 1,168	\$ 815	\$ 392
Pensions Expense	\$ 17,131	\$ 15,490	\$ 16,153	\$ 17,061	\$ 19,598
Training	\$ 480	\$ -	\$ 2,006	\$ -	\$ 114
Fuel for Ambulance	\$ 10,129	\$ 6,404	\$ 5,655		
Truck Repairs	\$ 14,243	\$ 18,158	\$ 12,522	\$ 20,817	\$ 24,727
Fire - Chief Engineer				\$ 4,830	\$ 13,703
Fire - Equipment Repairs	\$ 27,052	\$ 29,805	\$ 16,982	\$ 19,873	\$ 63,562
Fire - Fuel	\$ 10,480	\$ 6,665	\$ 16,438	\$ 41,335	\$ 32,948
Fire- Fire Chief					\$ 14,179
Fire - Meals & Entertainment	\$ 7,300	\$ 2,686	\$ 3,870	\$ 6,418	\$ 10,718
Fire - Training	\$ 4,917	\$ 3,214	\$ 3,574	\$ 12,005	\$ 8,099
Fire - Fire Prevention	\$ -	\$ -	\$ 9,808	\$ 5,427	\$ 2,092
Fire - Personnel Equipment & Supplies	\$ 101,179	\$ 114,907	\$ 108,912	\$ 60,294	\$ 133,825
Fire - Radio Repairs	\$ 4,489	\$ 6,397	\$ 9,777	\$ 30,827	\$ 2,766
Fire - Fire Police				\$ 4,998	\$ 6,477
Fire - Depreciation	\$ 96,815	\$ 99,143	\$ 98,570	\$ 90,908	\$ 109,504
Fire - Dues	\$ 4,295	\$ 1,215	\$ 425	\$ 560	\$ 4,225
Fire -Insurance	\$ 44,161	\$ 47,639	\$ 37,146	\$ 51,106	\$ 56,276
Fire - Medical Treatment	\$ 716	\$ 2,706	\$ 1,746	\$ 2,773	\$ 2,413
Fire - Needy Firemen's Expense	\$ -	\$ -	\$ -		
Advertising		\$ 37	\$ 5,591	\$ 727	\$ 367
Bank Service Charges	\$ 907	\$ 285	\$ 254	\$ 12,098	\$ 15,578
Mgmt - Building & Grounds					\$ 1,457
Mngmt - Contributions	\$ -	\$ -	\$ -	\$ -	\$ (6)
Mngmt - Conventions and meetings	\$ 28,720	\$ 23,340	\$ 4,577	\$ 13,255	\$ 5,244
Mngmt - Depreciation	\$ 76,470	\$ 71,217	\$ 68,921	\$ 62,184	\$ 73,161
Mngmt - Dues	\$ 124	\$ 10,579	\$ 9,260	\$ 1,086	\$ 14,156
Mngmt - Gifts & Flowers	\$ 2,143	\$ 6,175	\$ 955	\$ 110	\$ 3,155
Mngmt - Office Supplies	\$ 21,778	\$ 9,720	\$ 8,014	\$ 17,278	\$ 17,011
Mngmt - Professional Fees	\$ 10,386	\$ 10,908	\$ 16,484	\$ 15,559	\$ 16,966
Mngmt - Supplies	\$ 402	\$ 1,514	\$ 515	\$ 557	\$ 9,774



Sussex County Fire Service Financial Review and Analysis

**Ellendale - SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmnt of Financial Position</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022* Restated</b>	<b>2023</b>
Mngmt - Supplies	\$ 402	\$ 1,514	\$ 515	\$ 557	\$ 9,774
Mngmt - Taxes and licenses	\$ 253	\$ 714	\$ 57	\$ 270	\$ 2,841
Mngmt - Meals	\$ 68	\$ 453	\$ -	\$ -	
Mngmt - Travel	\$ -	\$ 7,402	\$ 1,811	\$ 282	\$ 10,568
Mngmt - Landscaping	\$ 7,906	\$ -	\$ 8,051	\$ 8,570	\$ 8,840
Mngmt - Building Repairs	\$ 47,989	\$ 32,948	\$ 44,161	\$ 52,874	\$ 94,030
Mngmt - Cleaning Supplies & Expenses	\$ 2,780	\$ 3,463	\$ 3,058	\$ 4,474	\$ 6,262
Mngmt - Telephone	\$ 10,455	\$ 12,350	\$ 12,289	\$ 15,250	\$ 19,556
Mngmt - Utilities	\$ 31,822	\$ 30,170	\$ 39,332	\$ 56,693	\$ 57,977
Mngmt - Trash	\$ 2,268	\$ 2,336	\$ 2,525	\$ 3,315	\$ 6,776
Hall Rental Expenses	\$ 1,267	\$ -	\$ 329	\$ 691	\$ 2,161
Fundraising Expenses	\$ 11,063	\$ 9,287	\$ 6,779	\$ 12,634	\$ 12,350
FR - Equipment Rental	\$ -	\$ -	\$ -		
Food and Beverage	\$ 95	\$ 67	\$ 1,444	\$ 4,989	\$ 7,693
Ladies Aux Expenses	\$ 8,877	\$ 6,666	\$ 9,922	\$ 20,414	\$ 67,804
Printing & Reproduction				\$ 7,714	
	\$ 1,018,031	\$ 1,085,978	\$ 1,088,077	\$ 1,251,357	\$ 1,570,213

Sussex County Fire Service Financial Review and Analysis

**Ellendale - SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmt of Cash Flows</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022* Restated</b>	<b>2023</b>
<b>Cash Flows from Operating Activities</b>					
Net Revenues	\$ 259,402	\$ 293,179	\$ 317,509	\$ 173,566	\$ 202,640
Adjustments to reconcile change in net assets to net cash					
Depreciation & Amortization	\$ 259,944	\$ 291,574	\$ 244,169	\$ 224,341	\$ 246,630
Loss (gain) on sale of investments	\$ (18,451)	\$ (22,646)	\$ -	\$ -	\$ 57,086
Unrealized gain on investments	\$ (69,381)	\$ 5,296	\$ (33,709)	\$ 106,036	\$ (135,954)
Increase (decrease) in Operating Liabilities					
Accounts Payable	\$ (13,665)	\$ 6,826	\$ 7,133	\$ 19,110	\$ (33,069)
Payroll Liabilities	\$ (2,091)	\$ 878	\$ 150	\$ 1,685	\$ 1,277
Total Adjustments	\$ 156,356	\$ 281,928	\$ 217,743	\$ 351,172	\$ 135,970
Net Cash Provided (Used) by Operating Activities	\$ 415,758	\$ 575,107	\$ 535,252	\$ 524,738	\$ 338,610
<b>Cash Flows from Investing Activities</b>					
Acquisition of property & equipment	\$ (510,757)	\$ (59,215)	\$ (15,089)	\$ (203,073)	\$ (190,988)
Purchase of investments	\$ (290,273)	\$ 288,705	\$ (36,788)	\$ (372,747)	\$ (168,173)
Proceeds from the sale of investments	\$ 233,207	\$ (77,341)			\$ 149,000
Net Cash Provided (Used) by Investing	\$ (567,823)	\$ 152,149	\$ (51,877)	\$ (575,820)	\$ (210,161)
<b>Cash Flows from Financing Activities</b>					
Note payable Borrowing	\$ 482,072	\$ 59,635	\$ -	\$ -	
Repayments of Notes payable	\$ (282,557)	\$ (771,097)	\$ (109,072)	\$ (96,129)	\$ (108,676)
Net Cash Provided (Used) by Financing Activities	\$ 199,515	\$ (711,462)	\$ (109,072)	\$ (96,129)	\$ (108,676)
Cash & Cash Equivalents (Beginning of Year)	\$ 343,876	\$ 391,326	\$ 407,120	\$ 781,423	\$ 634,212
Cash & Cash Equivalents (End of Year)	\$ 391,326	\$ 407,120	\$ 781,423	\$ 634,212	\$ 653,985
Net Increase (Decrease) in Cash&CashEquivalents	\$ 47,450	\$ 15,794	\$ 374,303	\$ (147,211)	\$ 19,773

# Sussex County Fire Service Financial Review and Analysis

## Ellendale - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
<b>REVENUES:</b>											
	Ambulance fees	Not Available	\$ 231,206.46	Not Available	\$ 211,901.03	Not Available	\$ 213,637.27	Not Available	\$ 250,072.48	Not Available	\$ 274,106.90
	Donations & etc.	Not Available	\$ 34,946.79	Not Available	\$ 34,256.82	Not Available	\$ 36,716.00	Not Available	\$ 15,331.94	Not Available	\$ 40,959.36
	Donations - Ladies Auxiliary	Not Available		Not Available	\$ 500.00	Not Available		Not Available		Not Available	
	Fundraising income	Not Available	\$ 8,688.34	Not Available	\$ 10,307.00	Not Available	\$ 8,372.75	Not Available	\$ 47,134.63	Not Available	\$ 61,118.37
	Government appropriations	Not Available	\$ -	Not Available	\$ 6,012.00	Not Available	\$ -	Not Available	\$ -	Not Available	\$ -
	Appr. County	Not Available	\$ 42,729.33	Not Available	\$ -	Not Available	\$ -	Not Available	\$ 340,641.66	Not Available	\$ -
	Ambulance	Not Available	\$ 60,467.00	Not Available	\$ 97,274.00	Not Available	\$ 89,467.46	Not Available	\$ 128,185.00	Not Available	\$ 50,821.64
	Fire	Not Available	\$ 58,466.15	Not Available	\$ 81,368.30	Not Available	\$ 86,029.69	Not Available	\$ 42,774.54	Not Available	\$ 96,219.98
	Total Appr. County	Not Available		Not Available		Not Available		Not Available		Not Available	
	Appr. State of Delaware	Not Available	\$ -	Not Available	\$ -	Not Available	\$ 300.00	Not Available	\$ 102,212.59	Not Available	\$ -
	Ambulance	Not Available	\$ 45,681.00	Not Available	\$ 24,677.00	Not Available	\$ 77,277.31	Not Available	\$ 25,989.00	Not Available	\$ 160,601.11
	Fire	Not Available	\$ 69,496.03	Not Available	\$ 482,083.20	Not Available	\$ 424,253.88	Not Available	\$ 522,190.69	Not Available	\$ 255,343.00
	Total Appr. State of Delaware	Not Available		Not Available		Not Available		Not Available		Not Available	
	Fire Insurance	Not Available	\$ 363,900.65	Not Available	\$ 349,186.46	Not Available	\$ 374,474.52	Not Available		Not Available	\$ 610,255.31
	Grants	Not Available	\$ 249,727.42	Not Available	\$ 650.00	Not Available		Not Available		Not Available	\$ 35,049.48
	Total Government appropriations	Not Available		Not Available		Not Available		Not Available		Not Available	
	Hall rent	Not Available	\$ -	Not Available	\$ 100.00	Not Available		Not Available	\$ 600.00	Not Available	
	Member	Not Available	\$ 2,600.00	Not Available	\$ 1,966.00	Not Available		Not Available		Not Available	
	Non-member	Not Available	\$ 5,655.00	Not Available	\$ 475.00	Not Available		Not Available	\$ 1,016.00	Not Available	
	Total Hall rent	Not Available		Not Available		Not Available		Not Available		Not Available	
	Ladies auxiliary income	Not Available	\$ 9,317.55	Not Available	\$ 8,974.65	Not Available	\$ 21,389.28	Not Available	\$ 44,445.75	Not Available	\$ 67,244.70
	Other revenue	Not Available	\$ -	Not Available	\$ 2,322.00	Not Available	\$ 70.00	Not Available		Not Available	\$ 2,876.29
	Vending machine income	Not Available	\$ 369.00	Not Available	\$ 30.00	Not Available	\$ 144.00	Not Available		Not Available	
	Total Other revenue	Not Available		Not Available		Not Available		Not Available		Not Available	
	Other Revenue	Not Available		Not Available		Not Available		Not Available		Not Available	
	Capital Gain Distributions	Not Available	\$ 38,726.22	Not Available	\$ 68,958.88	Not Available	\$ 56,748.19	Not Available		Not Available	\$ 7,142.93
	Dividends	Not Available	\$ 18,361.14	Not Available	\$ 8,466.16	Not Available	\$ 13,758.19	Not Available	\$ 72,906.23	Not Available	\$ 31,027.97
	Interest Income	Not Available	\$ 95.68	Not Available	\$ 95.60	Not Available	\$ 100.53	Not Available	\$ 270.73	Not Available	\$ 4,026.80
	Other income	Not Available	\$ 400.00	Not Available	\$ 9,449.75	Not Available	\$ 1,493.00	Not Available	\$ 165,840.93	Not Available	
	Sale of Investments	Not Available	\$ -	Not Available	\$ -	Not Available	\$ -	Not Available		Not Available	\$ 149,000.00
	Basis of Sold Investments	Not Available	\$ (214,755.96)	Not Available	\$ (266,059.63)	Not Available	\$ -	Not Available		Not Available	
	Gross Proceeds Sold	Not Available	\$ 233,206.76	Not Available	\$ 288,705.18	Not Available	\$ 16,000.00	Not Available	\$ 85,300.00	Not Available	\$ (206,086.22)
	Total Sale of Investments	Not Available		Not Available		Not Available		Not Available		Not Available	
	Unrealized Gain (Losses) On Inv	Not Available	\$ 69,381.02	Not Available	\$ (5,295.81)	Not Available	\$ (5.07)	Not Available	\$ (134,315.50)	Not Available	\$ 135,954.26
		Not Available	\$ 1,328,665.58	Not Available	\$ 1,416,403.59	Not Available	\$ 1,420,227.00	Not Available	\$ 1,710,596.67	Not Available	\$ 1,775,661.88
<b>EXPENDITURES:</b>											
	Fundraising expenses	\$ 9,000.00	\$ -	\$ 9,000.00	\$ -	\$ 9,000.00	\$ -	\$ 9,000.00	\$ -	\$ 9,000.00	\$ -
	Food and beverage		\$ 94.75		\$ 67.14		\$ 1,443.70		\$ 4,989.41		\$ 7,692.90
	Fundraising Expenses		\$ 11,063.27		\$ 9,286.80		\$ 6,778.62		\$ 12,634.47		\$ 12,350.49
	Hall Rental Expenses		\$ 1,267.39				\$ 329.05		\$ 691.14		\$ 2,161.33
	Ladies auxiliary expenses		\$ 8,876.51		\$ 6,666.11		\$ 9,922.17		\$ 20,414.24		\$ 67,803.47
	Total Fundraising expenses								\$ 7,713.00		
	Management and general expenses / Administrative	\$ 96,000.00	\$ -	\$ 96,000.00	\$ -	\$ 96,000.00	\$ -	\$ 96,000.00		\$ 96,000.00	\$ -
	Advertising				\$ 35.00		\$ 5,591.00		\$ 725.00		\$ 367.00
	Bank Service Charges		\$ 907.34		\$ 285.24		\$ 254.38		\$ 12,098.25		\$ 15,577.62
	BUILDINGS & GROUNDS	\$ 70,000.00	\$ -	\$ 70,000.00	\$ -	\$ 70,000.00	\$ 10,387.47	\$ 70,000.00	\$ -	\$ 70,000.00	\$ 1,457.05
	Building Repairs		\$ 47,989.23		\$ 32,948.37		\$ 33,773.93		\$ 52,874.05		\$ 94,030.31
	Cleaning Supplies &		\$ 2,780.05		\$ 3,463.11		\$ 3,057.92		\$ 4,474.27		\$ 6,262.35
	Landscaping		\$ 7,906.00		\$ 7,402.00		\$ 8,051.00		\$ 8,570.00		\$ 8,839.98
	Telephone		\$ 10,455.00		\$ 12,350.31		\$ 12,289.29		\$ 15,250.32		\$ 19,555.65
	Trash		\$ 2,267.84		\$ 2,336.02		\$ 2,525.42		\$ 3,314.70		\$ 6,775.88
	Utilities		\$ -		\$ -		\$ -		\$ -		\$ 554.99
	Electric		\$ 19,044.92		\$ 21,830.92		\$ 24,892.34		\$ 38,947.51		\$ 40,976.11
	Heating Fuel		\$ 10,772.47		\$ 6,864.48		\$ 12,622.03		\$ 15,366.90		\$ 15,091.05
	Propane		\$ 641.32		\$ 792.69		\$ 785.22		\$ 701.22		\$ 596.28
	Sewer		\$ 1,363.64		\$ 681.82		\$ 1,032.07		\$ 1,677.78		\$ 758.88
	Total Utilities										

# Sussex County Fire Service Financial Review and Analysis

## Ellendale - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	<b>Total BUILDINGS &amp; GROUNDS</b>										
	Contributions						\$ 500.00				\$ (5.50)
	Conventions, Meetings &		\$ 28,719.72		\$ 23,339.80		\$ 4,576.97		\$ 13,255.11		\$ 5,244.26
	Depreciation Expense		\$ 76,470.00		\$ 71,217.00		\$ 68,921.00		\$ 62,184.00		\$ 73,161.00
	Dues and Subscriptions		\$ 124.00		\$ 10,578.52		\$ 9,259.97		\$ 1,086.00		\$ 14,155.96
	Gifts and flowers		\$ 2,143.12		\$ 6,175.45		\$ 455.35		\$ 110.00		\$ 3,155.15
	Office Supplies		\$ 1,154.48		\$ 1,397.68		\$ 593.51		\$ 364.07		\$ 4,636.07
	Computer Repairs		\$ 4,218.00		\$ 4,322.00		\$ 5,455.60		\$ 15,461.86		\$ 6,298.30
	General office supplies		\$ 2,239.73		\$ 2,702.47		\$ 1,741.02		\$ 1,438.19		\$ 4,287.13
	Internet		\$ 13,584.60								
	Postage		\$ 580.90		\$ 1,298.00		\$ 224.31		\$ 14.00		\$ 1,789.19
	<b>Total Office Supplies</b>										
	Professional Fees		\$ -		\$ -		\$ 2,659.27		\$ 720.00		\$ 4,892.00
	Accounting		\$ 9,370.00		\$ 8,707.15		\$ 9,515.20		\$ 8,290.00		\$ 9,353.92
	General professional fees		\$ 108.99				\$ 161.09				\$ 560.00
	Legal Fees		\$ 907.30		\$ 2,201.17		\$ 4,148.81		\$ 6,548.59		\$ 2,160.00
	<b>Total Professional Fees</b>										
	Supplies		\$ -		\$ -		\$ -		\$ 557.39		\$ 1,064.99
	General supplies		\$ 401.88		\$ 1,514.46		\$ 514.95		\$ 270.21		\$ 8,709.05
	<b>Total Supplies</b>								\$ -		
	Taxes and licenses		\$ 252.56		\$ 713.82		\$ 57.00				\$ 2,840.88
	Travel & Ent		\$ -		\$ -		\$ -				\$ 200.00
	Meals & Entertainment		\$ 67.98		\$ 453.07		\$ 452.94		\$ 216.26		\$ 9,965.09
	<b>Travel</b>						\$ 1,357.58		\$ 66.00		\$ 402.66
	<b>Total Travel &amp; Ent</b>										
	<b>Total Management and general</b>										
	Program services		\$ -		\$ -		\$ -		\$ -		\$ -
	Ambulance Service Expenses		\$ -		\$ -		\$ 2,005.57				\$ -
	Ambulance Supplies		\$ 8,101.85		\$ 21,400.89		\$ 10,016.10		\$ 7,349.79		\$ 15,077.79
	Billing Service Fees		\$ 17,363.39		\$ 19,832.53		\$ 21,929.71		\$ 22,483.16		\$ 21,834.48
	<b>Bank Charges</b>						\$ 17.15		\$ 0.44		\$ 178.53
	Chief Engineer		\$ -		\$ -				\$ 511.50		\$ -
	Fuel for ambulance		\$ 10,129.06		\$ 6,403.52						
	Truck Repairs		\$ 27.40		\$ -		\$ 129.99		\$ 280.00		\$ -
	75-11 2016 Chevrolet		\$ 142.26		\$ 1,164.69		\$ 380.14		\$ 2,011.64		\$ 2,365.54
	Ambulance A-75 - Chevy		\$ 7,910.77		\$ 2,485.13				\$ 399.53		\$ 3,146.38
	<b>B-75 2014 Amb</b>										\$ 2,244.28
	Truck 2001 75-01 - F250		\$ 188.95						\$ 135.70		\$ 1,247.63
	Truck 75-00 - F350 Super		\$ 360.38		\$ 900.00						\$ 348.00
	Truck 75-10 - Ford Utility		\$ -								
	Truck 75-6 - 2001 Sutphen		\$ 600.60		\$ 7,667.05		\$ 1,065.59		\$ 3,881.90		\$ 9,404.76
	Truck Repairs		\$ 5,012.15		\$ 5,940.71		\$ 10,946.51		\$ 14,108.35		\$ 5,970.52
	<b>Total Truck Repairs</b>										
	<b>Total Chief Engineer</b>	\$ 48,600.00		\$ 48,600.00		\$ 48,600.00		\$ 48,600.00		\$ 48,600.00	
	Conventions		\$ 2,414.30		\$ 284.69		\$ 1,912.24				
	Depreciation		\$ 86,659.00		\$ 121,214.00		\$ 76,678.00		\$ 71,249.00		\$ 63,965.00
	Dues		\$ -		\$ 100.00		\$ 175.00		\$ 50.00		\$ 50.00
	Equipment repairs		\$ 2,160.43		\$ 1,780.00		\$ 4,034.98		\$ 778.75		
	Insurance		\$ -		\$ -		\$ (14,723.88)		\$ 10,661.45		
	Disability Insurance		\$ -		\$ 269.44						\$ 1,158.96
	Health insurance		\$ 23,870.60		\$ 19,714.40		\$ 26,516.80		\$ 42,467.70		\$ 60,787.56
	<b>Total Insurance</b>										
	Payroll Expenses		\$ 539.00		\$ 596.75		\$ -		\$ 814.50		
	<b>Payroll Service Fees</b>						\$ 1,168.00				\$ 392.00
	<b>Payroll taxes</b>		\$ 19,482.43		\$ 22,507.32		\$ 38,861.79		\$ 32,501.11		\$ 32,308.95
	<b>Penalties</b>						\$ (1,086.15)				
	Salaries and wages		\$ 248,280.32		\$ 284,219.48		\$ 334,663.57		\$ 382,232.92		\$ 415,513.01
	<b>Total Payroll Expenses</b>										
	Pensions Expense		\$ 17,131.47		\$ 15,489.82		\$ 16,153.23		\$ 17,061.36		\$ 19,597.63
	Training		\$ 480.00								\$ 113.84
	<b>Total Ambulance Service</b>				\$ -						
	<b>Fire Service Expenses /</b>	\$ 46,000.00	\$ -	\$ 46,000.00	\$ -	\$ 46,000.00	\$ -	\$ 46,000.00	\$ -	\$ 46,000.00	\$ -

# Sussex County Fire Service Financial Review and Analysis

**Ellendale - CY19-23 BUDGETS & ACTUALS**[illegible]

## Appendix C9 - Frankford



Sussex County Fire Service Financial Review and Analysis

**Frankford- SUMMARY OF FINANCIAL STATEMENTS**

Stmnt of Financial Position		2019	2020	2021	2022	2023
<b>Assets</b>						
<u>Current Assets</u>						
	Cash Ladies Auxiliary	\$ 13,979	\$ 10,311	\$ 18,216	\$ 24,550	\$ 15,555
	Cash - WSFS	\$ 97,528	\$ 93,695	\$ 25,679	\$ 25,687	\$ 25,750
	Cash - Jr. Accounts	\$ 5,354	\$ 5,356	\$ 5,356	\$ 5,359	\$ 5,360
	Cash - Morgan Stanley	\$ 245,583	\$ 126,097	\$ 528,000	\$ 1,229,608	\$ 1,672,887
	Cash - Credit Union	\$ 7,781	\$ 7,790	\$ 7,829	\$ 7,830	\$ 7,836
	Cash- Money Market	\$ 612,821	\$ 243,444	\$ 192,319	\$ 178,213	\$ 537,923
	Cash in Checking	\$ (1,574)	\$ 83,509	\$ 8,270	\$ (6,189)	\$ 22,728
	CDs	\$ 820,918	\$ 408,238	\$ 409,500	\$ 410,039	\$ 415,948
<b>TOTAL CURRENT ASSETS</b>		<b>\$ 1,802,392</b>	<b>\$ 978,441</b>	<b>\$ 1,195,169</b>	<b>\$ 1,875,097</b>	<b>\$ 2,703,987</b>
<u>Property and Equipment (at cost)</u>						
	Buildings and Improvements	\$ 4,404,885	\$ 4,404,885	\$ 4,404,885	\$ 4,458,930	\$ 4,458,930
	Equipment	\$ 2,037,742	\$ 2,078,674	\$ 2,146,335	\$ 2,193,246	\$ 2,228,551
	Vehicles	\$ 1,769,106	\$ 1,769,106	\$ 1,769,106	\$ 1,769,106	\$ 1,806,106
<b>Total PROPERTY &amp; EQUIPMENT, AT COST</b>		<b>\$ 8,211,733</b>	<b>\$ 8,252,665</b>	<b>\$ 8,320,326</b>	<b>\$ 8,421,282</b>	<b>\$ 8,493,587</b>
	Less Accumulated Depreciation	\$ (4,442,652)	\$ (4,740,953)	\$ (5,023,982)	\$ (5,299,960)	\$ (5,541,668)
<b>Total PROPERTY &amp; EQUIPMENT, NET</b>		<b>\$ 3,769,081</b>	<b>\$ 3,511,712</b>	<b>\$ 3,296,344</b>	<b>\$ 3,121,322</b>	<b>\$ 2,951,919</b>
<b>TOTAL ASSETS</b>		<b>\$ 5,571,473</b>	<b>\$ 4,490,153</b>	<b>\$ 4,491,513</b>	<b>\$ 4,996,419</b>	<b>\$ 5,655,906</b>
<b>Liabilities and Net Assets</b>						
<u>Current Liabilities</u>						
	Current Portion of Long-Term Debt	\$ 149,886	\$ 195,485	\$ -		
<b>Total Current Liabilities</b>		<b>\$ 149,886</b>	<b>\$ 195,485</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Non-Current Liability</u>						
	Notes Payable - net of current position	\$ 1,440,597	\$ 45,858	\$ -		
<b>Total Liabilities</b>		<b>\$ 1,590,483</b>	<b>\$ 241,343</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Equity</u>						
	Without Donor Restrictions	\$ 3,776,920	\$ 3,980,990	\$ 4,248,810	\$ 4,491,513	\$ 4,996,419
	Net Income	\$ 204,070	\$ 267,820	\$ 242,703	\$ 504,907	\$ 659,498
<b>Total Equity</b>		<b>\$ 3,980,990</b>	<b>\$ 4,248,810</b>	<b>\$ 4,491,513</b>	<b>\$ 4,996,419</b>	<b>\$ 5,655,918</b>
<b>Total Liabilities &amp; Net Assets</b>		<b>\$ 5,571,473</b>	<b>\$ 4,490,153</b>	<b>\$ 4,491,513</b>	<b>\$ 4,996,419</b>	<b>\$ 5,655,918</b>

# Sussex County Fire Service Financial Review and Analysis

## Frankford- SUMMARY OF FINANCIAL STATEMENTS

<b>Stmt of Activities &amp; Changes</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Support, Grants and Other Revenue</b>						
Hall Rental	\$ 40,075	\$ 9,763	\$ 21,700	\$ 31,695.00	\$ 50,880	
Federal Grants	\$ -	\$ 6,728	\$ -	\$ -	\$ -	
Donations	\$ -	\$ 100	\$ -	\$ -	\$ 2,605	
Ambulance and Donations	\$ 185,979	\$ 152,514	\$ 135,717	\$ 137,307.83	\$ 128,838	
Contributions Income	\$ -	\$ 12,117	\$ -	\$ 57,562.00	\$ 6,615	
County Funds	\$ 179,671	\$ 186,203	\$ 136,938	\$ 115,647.28	\$ 249,841	
State Funds	\$ 681,321	\$ 688,764	\$ 700,422	\$ 911,307.60	\$ 988,659	
Miscellaneous Income	\$ -	\$ -	\$ -	\$ 1,340.39		
Special Events	\$ 22,627	\$ 13,203	\$ 22,567	\$ 6,562.65	\$ 3,525	
Ways and Means	\$ 45,141	\$ 55,933	\$ 23,195	\$ 90,576.46	\$ 83,442	
<b>Total Public Support &amp; Contributions + Revenue</b>		<b>\$ 1,154,814</b>	<b>\$ 1,125,325</b>	<b>\$ 1,040,540</b>	<b>\$ 1,351,999</b>	<b>\$ 1,514,405</b>
<b>Other Income</b>						
Insurance Proceeds				\$ 2,175		
Interest Income	\$ 26,086	\$ 15,134	\$ 3,477	\$ 2,312	\$ 54,558	
<b>Total Other Income</b>		<b>\$ 26,086</b>	<b>\$ 15,134</b>	<b>\$ 3,477</b>	<b>\$ 4,487</b>	<b>\$ 54,558</b>

# Sussex County Fire Service Financial Review and Analysis

## Frankford- SUMMARY OF FINANCIAL STATEMENTS

Stmnt of Functional Expenses	2019	2020	2021	2022	2023
Payroll Processing				\$ 994	\$ 1,508
Fundraising	\$ 7,619	\$ 1,097	\$ 7,685	\$ 47,028	\$ 34,238
Meetings	\$ 5,404	\$ -	\$ 759	\$ 4,601	\$ 11,375
Health Insurance	\$ 24,769	\$ 22,838	\$ 13,525	\$ 20,976	\$ 23,364
Computer Expense	\$ 4,222	\$ 3,463	\$ 5,233	\$ 8,511	\$ 6,283
Cleaning					\$ 7,289
Taxes	\$ -	\$ 42	\$ -		
Billing Service	\$ 11,959	\$ 13,774	\$ 11,662	\$ 13,312	\$ 10,043
Building Maintenance			\$ 36,619		
Recreation	\$ -	\$ -	\$ 10,281	\$ 7,311	\$ 31,971
Treasurer	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,750	
Fire Prevention	\$ 3,808	\$ 500	\$ 3,891	\$ 3,299	\$ 304
Fuel	\$ 10,600	\$ 7,397	\$ 9,881	\$ 15,020	\$ 12,638
Payroll Taxes	\$ 12,257	\$ 12,383	\$ 13,373	\$ 15,518	\$ 18,796
Card and Gifts			\$ 100		
Conventions			\$ 4,330		
Pension	\$ 21,695	\$ 25,432	\$ 25,511	\$ 22,060	\$ 32,234
Training	\$ 7,073	\$ 4,344	\$ 4,424	\$ 3,956	\$ 6,038
Uniforms	\$ 5,618	\$ 5,279	\$ 767	\$ 4,480	\$ 3,128
Bank Service Charges	\$ -	\$ 175	\$ 708	\$ 287	
Contributions	\$ 550	\$ 200		\$ 1,021	\$ 159
Depreciation Expense	\$ 355,161	\$ 298,301	\$ 283,029	\$ 275,978	\$ 241,708
Dues and Subscriptions	\$ 4,933	\$ 4,420	\$ 3,511	\$ 5,530	\$ 4,535
Insurance	\$ 38,865	\$ 39,348	\$ 41,747	\$ 43,307	\$ 46,705
Interest Expense	\$ 62,297	\$ 30,122	\$ 2,650		
Office Supplies	\$ 3,691	\$ 2,281	\$ 1,586	\$ 2,686	\$ 2,464
Payroll Expenses	\$ 164,799	\$ 171,540	\$ 149,214	\$ 179,518	\$ 211,324
Professional Fees - Accounting	\$ 1,750	\$ 1,750	\$ 1,750	\$ 2,000	\$ 2,000
Professional Fees - Consulting	\$ 175		\$ -		
Program Expense	\$ 60,256	\$ 53,034			
Building Repairs	\$ 34,961	\$ 35,046	\$ -	\$ 41,591	\$ 47,278
Equipment Repairs	\$ 58,878	\$ 55,280	\$ 97,170	\$ 58,173	\$ 39,190
Supplies	\$ 30,177	\$ 50,301	\$ 32,920	\$ 20,945	\$ 58,748
Telephone	\$ 5,702	\$ 5,422	\$ 5,129	\$ 6,100	\$ 14,134
Travel & Ent	\$ -	\$ -	\$ -	\$ 600	
Utilities	\$ 36,611	\$ 25,869	\$ 30,860	\$ 44,030	\$ 42,012
<b>Total Expense</b>	<b>\$ 976,830</b>	<b>\$ 872,639</b>	<b>\$ 801,314</b>	<b>\$ 851,579</b>	<b>\$ 909,465</b>
Net Assets (Beginning of Year)	\$ 3,776,920	\$ 3,980,990	\$ 4,248,810	\$ 4,491,513	\$ 4,996,420
Net Assets (End of Year)	\$ 3,980,990	\$ 4,248,810	\$ 4,491,513	\$ 4,996,420	\$ 5,655,918
Change in Net Assets	\$ 204,070	\$ 267,820	\$ 242,703	\$ 504,907	\$ 659,498

# Sussex County Fire Service Financial Review and Analysis

## Frankford- SUMMARY OF FINANCIAL STATEMENTS

Stmt of Cash Flows	2019	2020	2021	2022	2023
<b>Cash Flows from Operating Activities</b>					
Change in Net Assets	\$ 204,070	\$ 267,820	\$ 242,703	\$ 504,907	\$ 659,498
Adjustments to reconcile change in net assets to net cash					
Depreciation	\$ 355,161	\$ 298,301	\$ 283,029	\$ 275,978	\$ 241,708
Net Cash Provided (Used) by Operating Activities	\$ 559,231	\$ 566,121	\$ 525,732	\$ 780,885	\$ 901,206
<b>Cash Flows from Investing Activities</b>					
Acquisition of fixed assets	\$ (56,976)	\$ (40,933)	\$ (67,660)	\$ (100,957)	\$ (72,305)
Net Cash Provided (Used) by Investing	\$ (56,976)	\$ (40,933)	\$ (67,660)	\$ (100,957)	\$ (72,305)
<b>Cash Flows from Financing Activities</b>					
Repayments of Notes payable	\$ (120,313)	\$ (1,349,140)	\$ (241,343)	\$ -	
Net Cash Provided (Used) by Financing Activities	\$ (120,313)	\$ (1,349,140)	\$ (241,343)	\$ -	\$ -
Cash & Cash Equivalents (Beginning of Year)	\$ 1,420,450	\$ 1,802,392	\$ 978,440	\$ 1,195,169	\$ 1,875,097
Cash & Cash Equivalents (End of Year)	\$ 1,802,392	\$ 978,440	\$ 1,195,169	\$ 1,875,097	\$ 2,703,999
Net Increase (Decrease) in Cash&CashEquivalents	\$ 381,942	\$ (823,952)	\$ 216,729	\$ 679,928	\$ 828,902
Interest Paid	\$ 62,297.00	\$ 30,122.00	\$ 2,650.00	\$ -	

# Sussex County Fire Service Financial Review and Analysis

## FRANKFORD - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
<b>REVENUES:</b>											
4	<b>Contributed Support</b>								\$ 1,405.00		
4010	Individual & Business Donations	\$ 7,500.00	\$ 11,212.71	\$ 5,000.00	\$ 12,117.36	\$ 10,000.00	\$ 7,289.50	\$ 7,500.00	\$ 55,169.00	\$ 5,000.00	\$ 6,615.26
4070	Ambulance Billing	\$ 128,000.00	\$ 152,984.28	\$ 140,000.00	\$ 152,513.76	\$ 130,000.00	\$ 119,612.93	\$ 120,000.00	\$ 137,351.41	\$ 125,000.00	\$ 117,777.61
4060	Ambulance Fund Drive	\$ 6,000.00	\$ 6,060.00	\$ 5,000.00	\$ 1,485.00	\$ 1,500.00	\$ 8,455.00	\$ 3,000.00	\$ 8,850.50	\$ 7,500.00	\$ 11,060.00
4085	Fire Prevention	\$ 2,500.00									\$ 705.81
4520	Federal Grant				\$ 6,728.38						
4530	State Grants	\$ 650,000.00	\$ 681,320.84	\$ 675,000.00	\$ 688,764.25	\$ 685,000.00	\$ 700,421.96	\$ 700,000.00	\$ 911,307.60	\$ 800,000.00	\$ 988,658.88
4540	County Grants	\$ 125,000.00	\$ 179,670.93	\$ 170,000.00	\$ 186,202.59	\$ 185,000.00	\$ 136,938.34	\$ 140,000.00	\$ 115,647.28	\$ 180,000.00	\$ 249,840.89
4020	Ways & Means (inc 4035)	\$ 50,000.00	\$ 18,534.50	\$ 45,000.00	\$ 29,404.76	\$ 40,000.00	\$ 49,319.28	\$ 40,000.00	\$ 50,326.82	\$ 55,000.00	\$ 35,589.77
4025	Bull Roast		\$ 26,406.00		\$ 26,528.00				\$ 540.00		\$ 32,717.70
4035	Shrimp & Wings		\$ 200.00		\$ 1,584.00						\$ 28.00
4550	Interest		\$ 2,607.15		\$ 1,174.58	\$ 1,000.00			\$ 85.07		\$ 7,535.52
4075	Amb. Other (inc. 5830)					\$ 1,200.00					
4520	Federal Grant										
4030*	Hall Rental (Inc. 4040)	\$ 35,000.00		\$ 45,000.00		\$ 15,000.00		\$ 35,000.00		\$ 55,000.00	
4580	Fire Fund Raiser	\$ 4,000.00	\$ 6,785.00	\$ 5,000.00	\$ 4,735.00	\$ 4,500.00	\$ 480.00	\$ 3,000.00	\$ 9,340.00	\$ 7,500.00	
4560	Insurance Check		\$ 10,826.19				\$ 33.78		\$ 2,175.00		\$ 2,520.00
5800	Special Events			\$ 15,000.00	\$ 331,311.12		\$ 10.00		\$ 250.00		\$ 1,295.80
5820	Special Events Gift Revenue				\$ 220,872.26						
4590/5830	Other & 4590/5830 Refunds	\$ 1,000.00	\$ 1,432.42		\$ 1,393.61		\$ 875.86		\$ 1,613.99		
	<b>Uncategorized Income</b>								\$ 1,250.00		
	<b>Other Income</b>										
4030*	Hall Rental		\$ 54,135.06		\$ 20,387.50		\$ 32,800.00		\$ 49,265.00		\$ 72,480.00
4040	Hall Rental						\$ 400.00		\$ 600.00		\$ 2,600.00
60	Pension Fund										\$ 906.05
	<b>Total Revenues:</b>	<b>\$1,009,000.00</b>	<b>\$1,152,175.08</b>	<b>\$1,105,000.00</b>	<b>\$1,685,202.17</b>	<b>\$1,073,200.00</b>	<b>\$1,056,636.65</b>	<b>\$1,048,500.00</b>	<b>\$1,345,176.67</b>	<b>\$1,235,000.00</b>	<b>\$1,530,331.29</b>
<b>EXPENDITURES:</b>											
	<b>Salaries and Related Expenses</b>										
7220	Salaries & Wages - Net	\$ 120,000.00	\$ 125,113.05	\$ 130,000.00	\$ 129,750.19	\$ 130,000.00	\$ 118,356.12	\$ 130,000.00	\$ 23,085.82		\$ 139,683.73
6560	Payroll Expenses	\$ 34,000.00	\$ 55,133.63	\$ 55,000.00	\$ 58,028.06	\$ 58,000.00	\$ 46,403.18	\$ 51,000.00	\$ 116,087.58	\$ 160,000.00	\$ 1,508.32
7250	Payroll Taxes	\$ 43,000.00	\$ 41,162.73	\$ 43,000.00	\$ 46,396.14	\$ 46,000.00	\$ 45,075.83	\$ 51,000.00	\$ 46,997.79	\$ 50,000.00	\$ 55,457.37
7200	Salaries & Related Expenses	\$ 50.00	\$ 77.59	\$ 100.00	\$ 81.32	\$ 100.00	\$ 138.61	\$ 3,000.00	\$ 17,737.65	\$ 100.00	\$ 34,978.12
7620	Health Insurance / HRA	\$ 30,000.00	\$ 22,768.95	\$ 25,000.00	\$ 20,237.62	\$ 25,000.00	\$ 13,075.40	\$ 25,000.00	\$ 20,975.52	\$ 36,000.00	\$ 23,364.26
7640	HRA Admin Service		\$ 850.00		\$ 600.00		\$ 450.00				
	<b>Contributions</b>										
7230	Pension Plan Firemen & LA	\$ 15,000.00	\$ 21,204.90	\$ 22,000.00	\$ 22,281.11	\$ 20,000.00	\$ 22,552.21	\$ 20,000.00	\$ 22,059.57	\$ 25,000.00	\$ 33,142.26
	Employee Pension 403(b)	\$ 7,000.00		\$ 12,000.00		\$ 5,000.00		\$ 5,000.00		\$ 11,000.00	
	<b>Accounting Fees</b>										
7520	Accountant	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
	<b>Treasurer</b>										
7550	Treasurer	\$ 6,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 2,750.00		
	<b>Uniforms</b>										
7540	Member Uniforms	\$ 1,500.00	\$ 3,183.49	\$ 5,000.00	\$ 5,048.25	\$ 3,500.00	\$ 677.00	\$ 2,500.00	\$ 1,140.93	\$ 2,000.00	\$ 2,222.73
7545	Uniforms Employees	\$ 2,300.00	\$ 2,434.10	\$ 1,500.00	\$ 231.01	\$ 1,500.00	\$ 89.63	\$ 1,500.00	\$ 3,338.82	\$ 2,000.00	\$ 905.00
	<b>Training</b>		\$ 7,072.73		\$ 4,344.34		\$ 4,423.75		\$ 3,956.25		\$ 6,037.62
7590	Training - In House	\$ 2,750.00		\$ 2,750.00		\$ 2,950.00		\$ 1,500.00		\$ 750.00	
7590	Training - DSFS	\$ 3,000.00		\$ 3,000.00		\$ 3,000.00		\$ 3,000.00		\$ 3,500.00	
7590	Training - Other	\$ 8,500.00		\$ 4,500.00		\$ 4,500.00		\$ 1,500.00		\$ 1,000.00	
	<b>Insurance</b>										
7600	Mutual Relief							\$ 6,500.00		\$ 6,500.00	
7600	Insurance - Bldg.	\$ 32,000.00	\$ 38,865.36	\$ 40,000.00	\$ 39,348.16	\$ 42,000.00	\$ 41,780.98	\$ 37,500.00	\$ 43,306.59	\$ 40,000.00	\$ 46,705.37
	<b>Utilities</b>		\$ 2,190.00		\$ 2,190.00		\$ 2,205.00		\$ 2,310.00		
7810	Electric	\$ 15,000.00	\$ 14,292.44	\$ 15,000.00	\$ 13,579.51	\$ 15,000.00	\$ 14,501.02	\$ 16,000.00	\$ 15,817.76	\$ 18,000.00	\$ 19,284.20
7820	Sewer	\$ 2,000.00		\$ 2,200.00		\$ 2,200.00		\$ 2,205.00		\$ 2,400.00	\$ 2,437.50
7830	Gas	\$ 15,000.00	\$ 12,804.61	\$ 15,000.00	\$ 9,329.44	\$ 10,000.00	\$ 13,930.13	\$ 16,000.00	\$ 25,135.14	\$ 28,000.00	\$ 16,057.92
7840	Fuel Oil	\$ 500.00		\$ -					\$ 491.09		
7850	Trash (inc. 7800 other)	\$ 2,500.00		\$ 2,500.00		\$ 2,500.00			\$ 275.56	\$ 3,000.00	\$ 2,735.21
7860	Water	\$ 4,000.00	\$ 3,524.50	\$ 4,000.00	\$ 769.64	\$ 1,500.00	\$ 224.16	\$ 500.00		\$ 300.00	\$ 1,496.82
	<b>Refunds</b>										



# Sussex County Fire Service Financial Review and Analysis

## FRANKFORD - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
4015	Hall Rental Refunds	\$ 8,599.00	\$ 14,060.00	\$ 14,000.00	\$ 10,625.00	\$ 5,000.00	\$ 11,500.00	\$ 13,000.00	\$ 18,270.00	\$ 20,000.00	\$ 26,000.00
4071	Ambulance Billing	\$ 12,000.00	\$ 11,959.15	\$ 12,500.00	\$ 13,773.61	\$ 14,000.00	\$ 11,662.12	\$ 12,000.00	\$ 13,312.00	\$ 13,000.00	\$ 10,042.83
4577	Flex Ben Payment		\$ 2,000.00		\$ 2,000.00						
4011	Building Permits								\$ 375.08		
	<b>Maintenance</b>										
7900	Maintenance - Other		\$ 392.60	\$ -		\$ -	\$ 130.00		\$ 1,214.49	\$ 1,000.00	
7910	Ambulance	\$ 8,000.00	\$ 26,709.39	\$ 10,000.00	\$ 12,231.45	\$ 10,000.00	\$ 21,937.51	\$ 15,000.00	\$ 1,323.12	\$ 15,000.00	\$ 125.00
7920	Building	\$ 75,000.00	\$ 67,962.77	\$ 60,000.00	\$ 35,046.44	\$ 60,000.00	\$ 66,527.65	\$ 100,000.00	\$ 94,421.74	\$ 70,000.00	\$ 38,747.89
7930	Trucks	\$ 30,000.00	\$ 45,700.89	\$ 45,000.00	\$ 43,048.47	\$ 47,000.00	\$ 75,978.70	\$ 50,000.00	\$ 3,795.20	\$ 40,000.00	\$ 15,022.69
7950	Sodas										\$ 236.79
7915	Ambulance 76-B								\$ 8,438.13		\$ 7,137.73
7916	Ambulance A-76								\$ 4,900.56		\$ 749.05
7931	Trucks 3								\$ 19,093.41		
7932	Trucks 76-1								\$ 9,417.36		\$ 8,071.62
7933	Trucks Brush								\$ 2,541.44		\$ 7,978.79
7934	Trucks 2								\$ 7,709.07		
7935	76-8								\$ 954.70		\$ 105.00
	<b>Supplies</b>										\$ 305.56
8010	Ambulance	\$ 19,000.00	\$ 16,723.21	\$ 24,000.00	\$ 31,550.78	\$ 16,000.00	\$ 14,424.25	\$ 25,000.00	\$ 3,758.80	\$ 5,000.00	\$ 11,261.45
8020	Firefighting	\$ 50,000.00	\$ 37,809.77	\$ 117,000.00	\$ 49,553.24	\$ 96,000.00	\$ 43,513.53	\$ 120,000.00	\$ 44,213.69	\$ 237,000.00	\$ 70,837.32
8030	Cleaning										\$ 7,288.68
8040	Vehicle Fuel	\$ 10,000.00	\$ 9,350.08	\$ 10,000.00	\$ 7,265.31	\$ 10,000.00	\$ 9,881.41	\$ 11,000.00	\$ 15,020.19	\$ 16,000.00	\$ 12,638.11
8050	Fire Police	\$ 2,500.00	\$ 1,759.20	\$ 4,000.00	\$ 2,301.19	\$ 3,300.00	\$ 1,919.21	\$ 3,000.00	\$ 1,815.55	\$ 2,500.00	\$ 1,050.00
	<b>Non-Personnel Expenses</b>								\$ 74.97		
8110	Office Supplies	\$ 2,000.00	\$ 2,700.80	\$ 3,000.00	\$ 1,892.27	\$ 2,500.00	\$ 1,192.85	\$ 1,000.00	\$ 2,283.03	\$ 2,000.00	\$ 2,156.50
8120	Donations	\$ 1,000.00		\$ 500.00							\$ 108.98
8130	Tele-Phone & Communications	\$ 3,000.00	\$ 2,620.64	\$ 6,200.00	\$ 5,421.63	\$ 7,500.00	\$ 5,128.64	\$ 7,500.00	\$ 6,099.67	\$ 7,500.00	\$ 14,134.01
8140	Postage, Shipping										
8150	Taxes-Other										\$ 2.00
8160	Equipment Rental										\$ 5,270.00
	<b>Travel &amp; Meetings</b>								\$ 199.60		
8310	Travel	\$ 3,000.00		\$ 3,000.00		\$ 4,000.00			\$ 1,530.00	\$ 1,500.00	\$ 583.90
8320	Conferences / Conventions	\$ 5,500.00	\$ 4,808.00	\$ 5,000.00		\$ 6,000.00	\$ 4,330.21	\$ 6,000.00	\$ 2,871.18	\$ 14,000.00	\$ 8,376.72
8300	Travel & Mtg Expenses									\$ 500.00	\$ 906.70
	<b>Misc. Expenses</b>				\$ 275.31		\$ 431,113.46				
8530	Membership Dues	\$ 5,000.00	\$ 4,290.00	\$ 4,500.00	\$ 4,075.00	\$ 4,200.00	\$ 3,415.57	\$ 4,000.00	\$ 5,090.00	\$ 5,000.00	\$ 4,040.00
8560	Outside Computer Services	\$ 6,000.00	\$ 4,221.60	\$ 4,500.00	\$ 3,463.00	\$ 4,000.00	\$ 5,233.00	\$ 12,000.00	\$ 8,511.49	\$ 5,000.00	\$ 6,283.24
8570	Advertising	\$ 600.00									
8590	Other Expenses				\$ 760.00	\$ 1,000.00	\$ 11.50	\$ 1,000.00			
8500	Misc. Expenses	\$ 8,000.00	\$ 6,880.68	\$ 5,000.00		\$ 500.00		\$ 15,000.00	\$ 683,549.10	\$ 7,500.00	\$ 403.83
8575	Fire Prevention (inc 8180)	\$ 3,000.00	\$ 3,807.70	\$ 4,000.00		\$ 4,000.00		\$ 4,000.00	\$ 3,226.67	\$ 4,000.00	\$ 1,009.72
8180	Fire Prevention				\$ 500.00		\$ 3,891.45		\$ 71.89		
7580	Service Awards										\$ 425.00
	<b>Special Functions / Way &amp; Means</b>										\$ 1,719.50
8610	Awards Night	\$ 15,000.00	\$ 12,008.05	\$ 15,000.00	\$ 9,134.87	\$ 15,000.00	\$ 2,778.97	\$ 15,000.00	\$ 10,684.68	\$ 10,684.68	\$ 16,479.09
4576/65	Envision Frankford	\$ 1,000.00	\$ 1,288.55	\$ 1,000.00		\$ 1,000.00	\$ 147.48	\$ 1,500.00	\$ 852.14	\$ 1,000.00	
4576	Christmas at Park				\$ 298.41		\$ 1,406.35				\$ 255.07
8640	Connectiv & Other	\$ 900.00									\$ 599.00
8635	Ways & Means -Other	\$ 7,000.00	\$ 9,651.66	\$ 10,000.00	\$ 18,268.66	\$ 18,000.00	\$ 26,124.39	\$ 25,000.00	\$ 22,021.04	\$ 23,000.00	\$ 17,815.35
8645	Beef & Beer / Bull Roast	\$ 15,000.00	\$ 16,754.22	\$ 17,000.00	\$ 16,735.06				\$ 2,730.19	\$ 10,000.00	\$ 14,114.62
8650	Christmas Dinner	\$ 2,200.00	\$ 2,095.50	\$ 2,100.00	\$ 110.09	\$ 2,500.00	\$ 1,719.76	\$ 2,000.00	\$ 2,172.95	\$ 2,500.00	\$ 2,187.60
8660	Other Functions (inc 8655)	\$ 11,000.00		\$ 10,000.00						\$ 5,500.00	\$ 6,833.75
8655	Shrimp & Wings		\$ 3,050.75								
	<b>Other Expenses</b>										
7510	Fundraising	\$ 2,000.00	\$ 1,997.30	\$ 2,000.00	\$ 1,097.19	\$ 1,200.00	\$ 1,490.04	\$ 1,500.00	\$ 2,936.55	\$ 3,000.00	\$ 1,996.87
8230	Real Estate Taxes										
8190	Misc. Building Expenses	\$ 5,000.00			\$ 1,375,185.00		\$ 175,964.65				
7500	Other-Personal Expenses	\$ 300.00									
8510	Interest Expense										\$ 145.74
	<b>Mortgage Payment</b>										
8250	Citizens Bank	\$ 150,000.00	\$ 200,000.00	\$ 200,000.00		\$ 200,000.00					
	<b>Capital Purchase</b>										



# Sussex County Fire Service Financial Review and Analysis

## FRANKFORD - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	CD										
9830	Capital/Fire Apparatus/Equipment	\$ 200,000.00			\$ 7,287.78	\$ 160,000.00		\$ 225,545.00		\$ 321,265.32	
9840	Capital Purchases - Vehicles										\$ 37,000.00
	Reconciliation Discrepancies										\$ 14,692.49
	<b>Total Expenditures:</b>	<b>\$1,007,449.00</b>	<b>\$ 866,030.59</b>	<b>\$ 979,600.00</b>	<b>\$ 2,008,864.55</b>	<b>\$ 1,073,200.00</b>	<b>\$1,250,055.72</b>	<b>\$1,048,500.00</b>	<b>\$1,352,945.75</b>	<b>\$1,235,000.00</b>	<b>\$ 763,154.62</b>
	<b>Fund Balance/Retained Earnings:</b>	<b>\$ 1,551.00</b>	<b>\$ 286,144.49</b>	<b>\$ 125,400.00</b>	<b>\$ (323,662.38)</b>	<b>\$ -</b>	<b>\$ (193,419.07)</b>	<b>\$ -</b>	<b>\$ (7,769.08)</b>	<b>\$ -</b>	<b>\$ 767,176.67</b>

## Appendix C10 - Georgetown

Sussex County Fire Service Financial Review and Analysis

Georgetown- SUMMARY OF FINANCIAL STATEMENTS

Stmt of Financial Position	2019	2020	2021	2022	2023
<b>Assets</b>					
<b>Current Assets</b>					
<b>Cash and Cash Equivalents</b>					
Ladies Auxiliary	\$ 6,713	\$ 7,347	\$ 9,561.00	\$ 23,887	\$ 16,041
Ladies Auxiliary Washer/Dryer Fund	\$ 11,667	\$ 11,667	\$ 11,667.00		
M&T Bank	\$ 141,395	\$ 300,644	\$ 761,595.00	\$ 530,850	\$ 400,634
Tidemark FCU	\$ 500	\$ 500	\$ 500.00	\$ 500	\$ 500
Farmer's Bank	\$ -	\$ 630,914	\$ -		
Ladies Auxiliary	\$ 1,849	\$ 3,246	\$ 3,247.00		
M&T Bank	\$ 7,749	\$ 7,479	\$ 7,695.00	\$ 7,606	\$ 7,741
Merrill Lynch				\$ 58,080	\$ 18,830
Morgan Stanley	\$ 141,175	\$ 1,412	\$ 1,828.00	\$ 91,977	\$ 741
Tidemark FCU	\$ 5	\$ 5	\$ 5.00	\$ 5	\$ 5
Tidemark FCU	\$ 254,086	\$ 257,182	\$ 259,006.00	\$ 261,505	\$ 266,787
Total Cash and Cash Equivalents	\$ 565,139	\$ 1,220,396	\$ 1,055,104	\$ 974,410	\$ 711,279
<b>Certificates of Deposit</b>					
Bank of Delmarva	\$ 258,007	\$ 50,947	\$ 51,164	\$ 51,273	\$ -
Community Bank	\$ 229,230	\$ 233,104	\$ 234,773	\$ 235,843	\$ -
Del-One Federal Credit Union	\$ 235,962	\$ 116,998	\$ 117,047	\$ 117,073	\$ 117,155
Discover Bank	\$ 191,107	\$ 194,113	\$ -		
Farmers Bank of Willards	\$ 104,467	\$ 107,110	\$ 109,813	\$ 110,363	\$ 110,916
Fulton Bank	\$ 119,799	\$ 120,460	\$ 120,641	\$ 120,822	\$ -
M&T Bank - Ladies Auxiliary				\$ 10,005	\$ -
Merrill Lynch EMA Fund				\$ 292,616	\$ 1,511,444
Morgan Stanley	\$ 100,503	\$ 160,069	\$ 168,944	\$ 85,448	\$ 179,994
TD Bank	\$ 77,225	\$ 78,280	\$ 78,472		
Total Certificates of Deposit	\$ 1,316,300	\$ 1,061,081	\$ 880,854	\$ 1,023,443	\$ 1,919,509
<b>Investments</b>					
Merrill Lynch Investment				\$ 400,636	\$ 491,314
MY Life Insurance Annuity				\$ 200,000	\$ 200,000
Morgan Stanley Liquid Asset Fund	\$ 1,033	\$ 82,535	\$ 73,864	\$ 39,020	\$ 42,010
Total Investments	\$ 1,033	\$ 82,535	\$ 73,864	\$ 639,656	\$ 733,324
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 1,882,472</b>	<b>\$ 2,364,012</b>	<b>\$ 2,009,822</b>	<b>\$ 2,637,509</b>	<b>\$ 3,364,112</b>

Sussex County Fire Service Financial Review and Analysis

**Georgetown- SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmt of Financial Position</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Property, Plant and Equipment, At Cost</b>					
Land	\$ 569,781	\$ 569,781	\$ 569,781	\$ 569,781	\$ 569,781
Buildings	\$ 721,341	\$ 721,341	\$ 721,341	\$ 721,341	\$ 733,331
Fire Truck and Applicable Equipment	\$ 4,936,276	\$ 4,985,226	\$ 5,788,210	\$ 5,243,210	\$ 5,243,210
General Equipment	\$ 311,726	\$ 311,726	\$ 311,726	\$ 311,726	\$ 328,726
Firefighter's Equipment	\$ 48,319	\$ 48,319	\$ 48,319	\$ 48,319	\$ 48,319
Furniture and Fixtures	\$ 50,639	\$ 50,639	\$ 50,639	\$ 50,639	\$ 50,639
Station Improvements	\$ 594,298	\$ 594,298	\$ 639,898	\$ 639,898	\$ 669,248
Less: Accumulated Depreciation	\$(5,405,342)	\$(5,505,280)	\$(5,750,579)	\$(5,446,637)	\$(5,699,337)
<b>Net Property, Plant and Equipment, At Cost</b>	<b>\$ 1,827,038</b>	<b>\$ 1,776,050</b>	<b>\$ 2,379,335</b>	<b>\$ 2,138,277</b>	<b>\$ 1,943,917</b>
<b>Intangible Assets</b>					
Computer Software	\$ 8,487	\$ 8,487	\$ 8,487	\$ 8,487	\$ 8,487
Less: Accumulated Amortization	\$ (8,487)	\$ (8,487)	\$ (8,487)	\$ (8,487)	\$ (8,487)
<b>Net Intangible Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Assets</b>					
Southern States Cooperative, Inc., at cost	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66
<b>Total other assets</b>	<b>\$ 66</b>	<b>\$ 66</b>	<b>\$ 66</b>	<b>\$ 66</b>	<b>\$ 66</b>
<b>Total Assets</b>	<b>\$ 3,709,576</b>	<b>\$ 4,140,128</b>	<b>\$ 4,389,223</b>	<b>\$ 4,775,852</b>	<b>\$ 5,308,095</b>
<b>Liabilities and Net Assets</b>					
<b>Current Liabilities</b>					
M&T Credit Card Payable	\$ 6,637	\$ 5,593	\$ 3,394	\$ 3,484	\$ 5,605
<b>Total Current Liabilities</b>	<b>\$ 6,637</b>	<b>\$ 5,593</b>	<b>\$ 3,394</b>	<b>\$ 3,484</b>	<b>\$ 5,605</b>
<b>Non-Current Liability</b>					
Notes Payable - net of current position	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Liabilities</b>	<b>\$ 6,637</b>	<b>\$ 5,593</b>	<b>\$ 3,394</b>	<b>\$ 3,484</b>	<b>\$ 5,605</b>
<b>Net Assets</b>					
Without Donor Restrictions	\$ 3,702,939	\$ 4,134,535	\$ 4,385,729	\$ 4,772,368	\$ 5,302,490
With Donor Restrictions					
<b>Total Net Assets</b>	<b>\$ 3,702,939</b>	<b>\$ 4,134,535</b>	<b>\$ 4,385,729</b>	<b>\$ 4,772,368</b>	<b>\$ 5,302,490</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>\$ 3,709,576</b>	<b>\$ 4,140,128</b>	<b>\$ 4,389,123</b>	<b>\$ 4,775,852</b>	<b>\$ 5,308,095</b>

Sussex County Fire Service Financial Review and Analysis

**Georgetown- SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmnt of Activities &amp; Changes</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Support, Grants and Other Revenue</b>					
State of Delaware	\$ 446,397	\$ 436,483	\$ 451,652.00	\$ 623,383.00	\$ 719,787.00
State of Delaware - Grant In Aid	\$ 227,556	\$ 228,738	\$ 233,173.00	\$ 267,186.00	\$ 228,451.00
Sussex County	\$ 108,309	\$ 100,105	\$ -		
Town of Georgetown	\$ 60,690	\$ 11,384	\$ 22,236.00	\$ 25,523.00	\$ 60,574.00
Donations, Without Donor Restrictions	\$ 80,781	\$ 20,373	\$ 114,338.00	\$ 41,021.00	\$ 111,996.00
Building Rental	\$ 950	\$ 125	\$ -		
First Responders Rally				\$ 11,700.00	\$ 8,500.00
Golf Tournament				\$ 17,053.00	\$ 13,305.00
Interest and Dividend Income	\$ 26,447	\$ 23,197	\$ 17,731.00	\$ 17,983.00	\$ 63,550.00
Ladies Auziliary Receipts	\$ 29,163	\$ 9,731	\$ 15,065.00	\$ 37,046.00	\$ 43,134.00
Miscellaneous Receipts	\$ 5,688	\$ 10,032	\$ 3,937.00	\$ 5,930.00	\$ 763.00
Oyster Eat	\$ 42,290	\$ 48,189	\$ 10,531.00	\$ 38,233.00	\$ 67,624.00
Races, Breakfast and Chicken BBQ	\$ 400	\$ 300	\$ 1,250.00	\$ 1,200.00	\$ 1,750.00
Reimbursements Received	\$ 10,163	\$ 58,182	\$ -	\$ 2,644.00	\$ 685.00
<b>Total Public Support &amp; Contributions + Reve</b>	<b>\$ 1,038,834</b>	<b>\$ 946,839</b>	<b>\$ 869,913</b>	<b>\$ 1,088,902</b>	<b>\$ 1,320,119</b>
<b>Expenses</b>					
Air Masks	\$ 5,499	\$ 5,538	\$ 9,816	\$ 6,898	\$ 10,427
Archives & Antiques			\$ 148		
Awards			\$ 2,245	\$ 1,378	\$ 3,040
Bank Fees	\$ 120	\$ 188	\$ 219	\$ 548	\$ 2,915
Banquets and Awards	\$ 13,639	\$ 10,940	\$ -	\$ 17,934	\$ 13,933
Bottled Water	\$ 297	\$ 107	\$ 72	\$ 154	\$ 269
Christmas Parties	\$ 2,801	\$ 165	\$ 2,795	\$ 3,019	\$ 2,690
Community Goodwill	\$ 1,500	\$ 400	\$ 200	\$ 400	\$ -
Computer Expense	\$ 11,544	\$ 9,364	\$ 12,024	\$ 7,997	\$ 7,158
Dues	\$ 4,583	\$ 4,238	\$ 498	\$ 6,889	\$ 4,276
EMS Supplies	\$ 1,396	\$ 339	\$ 1,247	\$ 116	\$ 924
Equipment Repairs and Expense	\$ 67,788	\$ 126,646	\$ 97,611	\$ 143,568	\$ 173,771
Firefighter's Equipment	\$ 29,956	\$ 26,090	\$ 30,826	\$ 27,531	\$ 42,000
Fire Chief Expenses	\$ 67,681	\$ 44,183	\$ 15,240	\$ 39,875	\$ 19,905
Fire Police Expenses	\$ 5,541	\$ 7,030	\$ 10,523	\$ 5,572	\$ 4,992
Fire Prevention	\$ 2,974	\$ -	\$ 3,196	\$ 3,442	\$ 3,483
Flowers and Fruit	\$ 1,597	\$ 1,235	\$ 3,080	\$ 1,788	\$ 1,296
Fund Drive Expenses	\$ 8,698	\$ 4,018	\$ 10,326	\$ 5,421	\$ 9,579
Funeral			\$ 79	\$ 367	\$ 891
Gasoline and Oil	\$ 9,514	\$ 7,300	\$ 11,183	\$ 19,039	\$ 15,623
Golf Tournament				\$ 9,528	\$ 9,547
Insurnace	\$ 44,033	\$ 44,771	\$ 54,697	\$ 49,484	\$ 50,078
Investment Fees	\$ 120	\$ 120	\$ 120	\$ 3,966	\$ 5,013
Ladies Auxiliary Disbursements	\$ 38,682	\$ 5,702	\$ 12,852	\$ 27,818	\$ 43,591
Legal Services	\$ 3,100	\$ -	\$ -		\$ -

Sussex County Fire Service Financial Review and Analysis

**Georgetown- SUMMARY OF FINANCIAL STATEMENTS**

Meetings	\$ 2,897	\$ 741	\$ 2,392	\$ 2,759	\$ 2,571
Miscellaneous Receipts	\$ 1,744	\$ 576	\$ 893	\$ 1,118	\$ 957
Oyster Eat Expense	\$ 26,872	\$ 26,335	\$ 9,930	\$ 27,385	\$ 39,844
Parade Expenses	\$ 438	\$ -	\$ 100	\$ 796	\$ 392
Pension Plan	\$ 29,884	\$ 29,286	\$ 30,262	\$ 29,742	\$ 37,451
Postage and Box Rent	\$ 162	\$ 245	\$ 227	\$ 593	\$ 670
Printing & Reproduction	\$ 456	\$ 493	\$ 352	\$ -	\$ 365
Professional Services	\$ 6,940	\$ 6,988	\$ 6,744	\$ 7,415	\$ 8,800
Repairs to Property	\$ 26,795	\$ 13,810	\$ 15,579	\$ 20,298	\$ 24,460
Special Events	\$ 955	\$ 600	\$ -	\$ -	\$ -
Sports and Recreation	\$ 350	\$ -	\$ 266	\$ 387	\$ -
Subscriptions	\$ -	\$ 139	\$ -	\$ -	\$ -
Supplies	\$ 1,049	\$ 19	\$ 882	\$ 4,163	\$ 7,055
Taxes and Licenses	\$ 700	\$ 921	\$ 91	\$ 869	\$ 191
Telephone and Cellular Service	\$ 5,568	\$ 5,177	\$ 5,602	\$ 5,780	\$ 6,190
Tools	\$ 4,874	\$ 3,313	\$ 2,871	\$ 6,727	\$ 4,732
Training			\$ 900	\$ -	\$ -
Trash Collection	\$ 2,738	\$ 2,400	\$ 2,400	\$ 2,757	\$ 2,680
Tuition - State Fire School	\$ 9,065	\$ 5,620	\$ 1,615	\$ 2,390	\$ 1,015
Utilities	\$ 13,733	\$ 11,808	\$ 12,237	\$ 16,878	\$ 18,348
Vehicles	\$ -	\$ 7,530	\$ -		
<b>Total Expenses</b>	<b>\$ 456,283</b>	<b>\$ 414,375</b>	<b>\$ 372,340</b>	<b>\$ 512,789</b>	<b>\$ 581,122</b>
<b>Other Income and (Expenses)</b>					
Depreciation	\$ (168,241)	\$ (99,938)	\$ (245,398)	\$ (240,958)	\$ (252,704)
Sale of Property and Equipment				\$ 136,500	\$ 4,000
Realized Gain (Loss) on Securities	\$ 90	\$ (2)	\$ (210)	\$ (11,848)	\$ (9,025)
Unrealized Gain (Loss) on Securities	\$ 1,981	\$ (928)	\$ (771)	\$ (73,168)	\$ 48,851
<b>Total Other Income and Expenses</b>	<b>\$ (166,170)</b>	<b>\$ (100,868)</b>	<b>\$ (246,379)</b>	<b>\$ (189,474)</b>	<b>\$ (208,878)</b>
Net Assets (Beginning of Year)	\$ 3,286,558	\$ 3,702,939	\$ 4,134,535	\$ 4,385,729	\$ 4,772,368
Net Assets (End of Year)	\$ 3,702,939	\$ 4,134,535	\$ 4,385,729	\$ 4,772,368	\$ 5,302,490
Change in Net Assets	\$ 416,381	\$ 431,596	\$ 251,194	\$ 386,639	\$ 530,122



Sussex County Fire Service Financial Review and Analysis

**Georgetown- SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmnt of Cash Flows</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Cash Flows from Operating Activities</b>					
Change in Net Assets	\$ 416,381	\$ 431,596	\$ 251,194	\$ 386,639	\$ 530,122
Adjustments to reconcile change in net assets to net cash					
Depreciation	\$ 168,241	\$ 99,938	\$ 245,398	\$ 240,958	\$ 252,701
Increase(Decrease) in Credit Cards Payable	\$ 700	\$ (1,044)	\$ (2,199)	\$ 90	\$ 2,121
Unrealized (Gain)Loss on Sale of Securities	\$ (1,981)	\$ 930	\$ 981	\$ 73,168	\$ (48,851)
Total Adjustments	\$ 166,960	\$ 99,824	\$ 244,180	\$ 314,216	\$ 205,971
Net Cash Provided (Used) by Operating Activities	\$ 583,341	\$ 531,420	\$ 495,374	\$ 700,855	\$ 736,093
<b>Cash Flows from Investing Activities</b>					
Current Year (Increase) Decrease in Investment	\$ 13,697	\$ (82,432)	\$ 7,690	\$ (638,960)	\$ (44,817)
(Purchase) Redemption of CDs	\$ 181,844	\$ 255,219	\$ 180,227	\$ (142,589)	\$ (896,066)
Purchase of Property, PLant and Equipment	\$ (1,007,613)	\$ (48,950)	\$ (848,583)	\$ -	\$ (58,341)
Net Cash Provided (Used) by Investing	\$ (812,072)	\$ 123,837	\$ (660,666)	\$ (781,549)	\$ (999,224)
<b>Cash Flows from Financing Activities</b>					
Repayments of Notes payable					
Net Cash Provided (Used) by Financing Activities	\$ -	\$ -	\$ -	\$ -	\$ -
Cash & Cash Equivalents (Beginning of Year)	\$ 793,870	\$ 565,139	\$ 1,220,396	\$ 1,055,104	\$ 974,410
Cash & Cash Equivalents (End of Year)	\$ 565,139	\$ 1,220,396	\$ 1,055,104	\$ 974,410	\$ 711,279
Net Increase (Decrease) in Cash&CashEquival	\$ (228,731)	\$ 655,257	\$ (165,292)	\$ (80,694)	\$ (263,131)

# Sussex County Fire Service Financial Review and Analysis

## GEORGETOWN- CY19-23 BUDGETS & ACTUALS

Fiscal Year = April to March

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
<b>REVENUES:</b>											
3180.00	3180.00 · APPROPRIATION INCOME- OP Funds										
3200.01	3200.01 · Income - DE Grants in Aid	\$ 220,000.00	\$ 227,556.42	\$ 220,000.00	\$ 228,738.11	\$ 230,000.00	\$ 140,115.00	\$ 235,000.00	\$ 178,186.00	\$ 235,000.00	\$ 178,451.00
3200.1	3200.10 · Income - DE Rescue	\$ 70,000.00	\$ 69,496.03	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ 89,000.00		\$ 50,000.00
3200.9	3200.90 · Income - DE Fire Insurance	\$ 34,600.00	\$ 363,900.65	\$ 300,000.00	\$ 366,483.08	\$ 375,000.00	\$ 474,709.96	\$ 385,000.00	\$ 623,383.28	\$ 385,000.00	\$ 719,786.42
3200.91	3200.91 · Income - DE Special Grants		\$ 13,000.00				\$ -				
3500.00	3500.00 · Grants - Sussex County	\$ 84,000.00	\$ 107,149.38	\$ 30,000.00	\$ 84,984.63	\$ 100,000.00	\$ -				
3550.00	3550.00 · Emergency Service Funds- GTown	\$ 5,000.00	\$ 30,629.68	\$ 30,000.00	\$ 11,384.07	\$ 5,000.00	\$ 20,000.00	\$ 5,000.00	\$ 30,523.18	\$ 20,000.00	\$ 7,500.00
3555.00	3555.00 · Build Permit Funds - Gtown	\$ -	\$ 30,059.76			\$ -	\$ 2,236.05				\$ 55,574.40
3189.01	3189.00 · FUND DRIVE INCOME- OP Funds										\$ 11,195.00
3189.01	3189.01 · Income - Fund Drive	\$ 72,323.00	\$ 75,283.60	\$ 70,000.00	\$ 64,842.81	\$ 70,000.00	\$ 70,586.21	\$ 70,000.00	\$ 61,072.60	\$ 60,000.00	\$ 61,578.60
3190.00	3190.00 · FUNDRAISING INCOME-Rec Funds										
3198.00	3198.00 · Income - Firemen's Fund	\$ 542.00	\$ 338.00	\$ 200.00	\$ 184.00				\$ 392.00	\$ 300.00	\$ 73.00
3200.12	3200.12 · Income- Vending Machine	\$ -	\$ 722.45	\$ -	\$ 471.00	\$ 400.00	\$ 372.00	\$ 350.00	\$ 357.00	\$ 350.00	\$ 259.00
3200.20	3200.20 · Income- Oyster Eat	\$ 40,900.00	\$ 48,136.83	\$ 40,000.00	\$ 11,445.18					\$ 60,000.00	
	Auction of Oyster Knife										\$ 6,000.00
	Donations								\$ 5,569.00		\$ 2,322.00
	Gun Raffle										\$ 4,485.00
	Oyster Knives Sale										\$ 120.00
	Petty Cash Returned to the Bank										\$ 2,000.00
	Reimbursements to GFC										\$ 81.75
	Sale of Oysters										\$ 2,457.50
	Shirts/Hats								\$ 4,660.00		\$ 8,212.64
	Sponsorships								\$ 11,250.00		\$ 11,000.00
	Tickets					\$ 12,000.00	\$ 35,274.57	\$ 10,000.00	\$ 30,320.00		\$ 40,740.00
3200.25	3200.25 · Income - Golf Tournament						\$ 4,500.00		\$ 12,553.00	\$ 12,000.00	\$ 13,305.00
3200.40	3200.40 · Income - Building Rental	\$ 1,275.00	\$ 850.00	\$ 500.00	\$ -		\$ -				
3200.65	3200.65 · Income - Sale of T Shirts								\$ 730.00		
3200.73	3200.73 · Income - Other	\$ 1,927.00	\$ 450.00	\$ -	\$ 1,031.50		\$ 98.00		\$ 822.00		
3200.74	3200.74 · Income Rally for 1st Responders								\$ 11,700.00	\$ 10,000.00	\$ 8,500.00
3200.95	3200.95 · Income - Races	\$ 500.00	\$ 400.00	\$ 400.00	\$ 600.00	\$ 300.00	\$ 1,150.00	\$ 800.00	\$ 1,000.00	\$ 1,000.00	\$ 2,200.00
3195.00	3195.00 · OTHER INCOME										
3200.11	3200.11 · Income- Miscellaneous		\$ 2,241.69		\$ 400.00		\$ 1,159.28	\$ 500.00	\$ 1,834.89		\$ 23.96
3200.31	3200.31 · Income Aux. Fundraiser Gifts								\$ 17,282.29		\$ 20,000.00
3200.5	3200.5 · Income Pension								\$ 60.00		
3200.60	3200.60 · Income - Sale of Assets		\$ 7,000.00		\$ 100.00	\$ 150,000.00	\$ 130,400.00	\$ 130,000.00	\$ 6,500.00		\$ 4,000.00
3200.81	3200.81 · Income- Memorial Donations		\$ 710.00		\$ 1,930.00		\$ 915.00	\$ 500.00	\$ 900.00		\$ 425.00
3200.83	3200.83 Income Donations								\$ 1,140.00		\$ 5,075.22
3350.00	3350.00 · Ladies Auxiliary Receipts		\$ 29,162.81		\$ 9,731.12		\$ 15,065.23		\$ 37,243.51		\$ 34,423.33
3600.00	3600.00 · Reimbursements		\$ 4,941.00		\$ 55,678.73		\$ 1,020.00	\$ 500.00	\$ 1,624.00		\$ 717.66
3196.00	3196.00 · INVESTMENT GAIN / LOSS										
3303.04	3303.04 Merrill Lynch - Total Credits								\$ 1,820.60		\$ 470.28
3303.15	3303.15 · Return of Principal-Morgan Stan		\$ (217.56)		\$ 1,049.32		\$ 891.47		\$ (1,940.79)		\$ 5,088.94
3700.01	3700.01 · MS Unrealized (Gain) or Loss		\$ 123.83		\$ (4,604.98)		\$ (1,126.56)		\$ (28,812.68)		
3701	3701.00 Realized Gain/Loss						\$ (210.21)		\$ (11,847.85)		\$ (9,024.73)
3303.05	3303.05 Gain/Loss ML EMS Acct 02153								\$ (11,582.13)		\$ 25,509.54
3700.02	3700.02 ML Unrealized Gain/Loss Other								\$ (16,100.03)		\$ 31,882.70
3199.00	3199.00 Interest Income										
3300.00	3300.00 · Interest - M & T Checking/Savin		\$ 7.92		\$ 4.25		\$ 1.71		\$ 1.53		\$ 1.54
3301.1	3301.1 M&T Sweep Investment Credit								\$ 6,424.60		\$ 13,637.00
3302.00	3302.00 · Interest - Community Bank		\$ 3,827.30		\$ 3,873.59		\$ 1,669.19		\$ 1,096.11		\$ 915.56
3303.01	3303.01 · Disc. Bank - Apparatus CD		\$ 1,145.26		\$ 1,166.17		\$ 4,928.81				
3303.02	3303.02 · Discover Bank - CD		\$ 2,158.16		\$ 1,592.24		\$ 2,871.66				
3303.10	3303.10 · Interest - Morgan Stanley Inv.		\$ 3,564.10		\$ 2,421.06		\$ 1,694.65		\$ 1,680.22		\$ 3,645.07
3303.11	3303.11 · Interest - Bank Delmarva		\$ 3,960.47		\$ 1,841.12		\$ 204.35		\$ 78.13		
3304.01	3304.01 · M&T Capital Bldg Fund 1 CD		\$ 34.13								
3304.02	3304.02 · M&T Capital Bldg Fund 2 CD		\$ 1.80								
3304.03	3304.03 · M & T Ladies Aux - CD		\$ 5.74		\$ 1.69		\$ 0.98		\$ 102.73		
3306.00	3306.00 · Interest - Fulton Bank		\$ 657.10		\$ 661.31		\$ 180.66		\$ 181.12		\$ 194.64
3307.00	3307.00 · INTEREST - TD BANK		\$ 1,471.33		\$ 1,055.12		\$ 201.22				
3308.00	3308.00 · INTERST - TIDEMARK FCU		\$ 3,846.55		\$ 3,095.53		\$ 1,824.29		\$ 2,499.10		\$ 5,282.62
3309.00	3309.00 · INTEREST - FARMERS BANK		\$ 2,571.36		\$ 5,530.59		\$ 2,702.97		\$ 550.09		\$ 552.85

# Sussex County Fire Service Financial Review and Analysis

## GEORGETOWN- CY19-23 BUDGETS & ACTUALS

Fiscal Year = April to March

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
3310.10	3310.10 · Dividend- Del One Capt. Fund-44		\$ 2,259.06		\$ 574.92						
3310.35	3310.35 · Dividend- Del One Shares		\$ 229.25		\$ 97.57		\$ 44.06		\$ 23.41		\$ 104.36
3310.37	3310.37 Interest ML - EMA Acct 02153								\$ 5,382.42		\$ 38,101.73
3310.38	3310.38 Interest Income ML										\$ 84.12
3310.39	3310.39 Dividend Income ML										\$ 16,270.76
3319.00	Total 3199.00 · INTEREST INCOME										
	TOTAL INCOME/ REVENUE	\$ 531,067.00	\$ 1,037,674.10	\$ 761,100.00	\$ 926,363.73	\$ 1,012,700.00	\$ 983,480.55	\$ 907,650.00	\$ 1,077,659.33	\$ 783,650.00	\$ 1,383,223.46
<b>EXPENDITURES:</b>											
4041.00	4041.00 · ADMINISTRATIVE										
4021.09	4021.09 · Agent Fee/DE Sec of State			\$ -	\$ 530.00	\$ 400.00	\$ -	\$ 400.00	\$ 200.00	\$ 400.00	\$ 400.00
4040	4040.00 · Utilities										
4040.2	4040.20 · Electric	\$ 9,600.00	\$ 10,017.12	\$ 10,000.00	\$ 7,666.22	\$ 10,000.00	\$ 8,137.97	\$ 10,000.00	\$ 10,387.42	\$ 11,000.00	\$ 11,093.86
4040.3	4040.30 · Telephones	\$ 1,000.00	\$ 971.69	\$ 1,000.00	\$ 916.53	\$ 1,000.00	\$ 951.97	\$ 1,000.00	\$ 994.19	\$ 1,000.00	\$ 1,008.64
4040.4	4040.40 · Trash	\$ 3,900.00	\$ 2,410.00	\$ 2,500.00	\$ 2,400.00	\$ 2,500.00	\$ 2,417.64	\$ 2,500.00	\$ 3,053.88	\$ 2,800.00	\$ 2,421.90
4040.6	4040.60 · Propane	\$ 5,500.00	\$ 3,587.31	\$ 5,500.00	\$ 3,711.04	\$ 5,000.00	\$ 6,063.24	\$ 5,000.00	\$ 7,911.52	\$ 5,500.00	\$ 3,824.64
5020.1	5020.10 · Bottled Water	\$ 150.00	\$ 315.00	\$ 250.00	\$ 107.00	\$ 100.00	\$ 90.00	\$ 100.00	\$ 166.45	\$ 150.00	\$ 220.91
4042	4042.00 · Checks, Bank & Credit Card Fees	\$ 300.00	\$ 303.86	\$ 300.00	\$ 47.00	\$ 300.00	\$ 182.48	\$ 300.00	\$ 1,191.11	\$ 2,200.00	\$ 3,289.49
4043.01	4043.01 · Investment Advisory Fees						\$ 120.00		\$ 120.00	\$ 5,000.00	\$ 120.00
4043.02	4043.02 · ML Annual Service Fee								\$ 150.00		\$ 150.00
4343.03	4043.03 · Merrill Lynch Investments								\$ 4,862.75	\$ -	\$ 4,833.18
4045	4045.00 · Fund Drive Expense	\$ 11,000.00	\$ 8,711.43	\$ 11,000.00	\$ 12,410.01	\$ 12,000.00	\$ 5,833.32	\$ 10,000.00	\$ 5,419.82	\$ 10,000.00	\$ 5,790.81
4050	4050.00 · Insurance	\$ 41,000.00	\$ 43,891.00	\$ 45,000.00	\$ 45,319.00	\$ 45,500.00	\$ 54,149.21	\$ 52,000.00	\$ 49,484.00	\$ 52,000.00	\$ 50,078.00
4055.01	4055.01 · Property Taxes- Ditch			\$ -	\$ 66.03	\$ 100.00	\$ 66.03	\$ 100.00	\$ 66.03	\$ 100.00	\$ 66.03
4101	4101.00 · Supplies, Copier, Fax - Adm.	\$ 750.00	\$ -	\$ 750.00	\$ 502.45	\$ 750.00	\$ 256.29	\$ 600.00	\$ -	\$ 600.00	\$ 492.23
4110	4110 · Donations									\$ 100.00	\$ -
4110.01	4110.01 · Misc.	\$ 1,000.00	\$ 1,643.38	\$ 1,500.00	\$ 892.78	\$ 1,500.00	\$ 175.58	\$ 1,500.00	\$ 904.50	\$ 1,500.00	\$ 791.59
4110.02	4110.02 · Printing & Reproduction	\$ 500.00	\$ 397.40	\$ 500.00	\$ 352.10	\$ 350.00	\$ -	\$ 350.00	\$ -	\$ 350.00	\$ 365.00
4310	4310.00 · Subscriptions	\$ 200.00	\$ -	\$ 200.00	\$ 138.95	\$ 200.00	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ 55.00
4320	4320.00 · Fire Co Dues	\$ 5,000.00	\$ 4,078.00	\$ 5,000.00	\$ 4,358.00	\$ 4,200.00	\$ 319.00	\$ 4,000.00	\$ 7,197.00	\$ 4,000.00	\$ 4,069.00
4325	4325.00 · Archives- Antiques Room	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 148.42	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
4360	4360.00 · Postage & Box Rent	\$ 250.00	\$ 161.00	\$ 250.00	\$ 189.80	\$ 250.00	\$ 226.70	\$ 300.00	\$ 600.00	\$ 500.00	\$ 688.38
4370.01	4370.01 · Bookkeeping	\$ 3,500.00	\$ 2,005.00	\$ 3,500.00	\$ 1,315.00	\$ 3,000.00	\$ 1,743.75	\$ 3,000.00	\$ 3,607.50	\$ 3,500.00	\$ 2,607.50
4370.1	4370.10 · Accountant	\$ 5,500.00	\$ 4,975.00	\$ 5,500.00	\$ 4,973.00	\$ 5,500.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
4370.2	4370.20 · Legal Services	\$ 500.00	\$ 3,100.00	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -
4390	4390.00 · Franchise Tax	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
4640.75	4640.75 · Sodas, Water and Gatorade	\$ 250.00	\$ 1,469.24	\$ 450.00	\$ 309.23	\$ 400.00	\$ 113.38	\$ 500.00	\$ 320.91	\$ 500.00	\$ 55.00
4680	4680.00 · Pension Plan	\$ 30,000.00	\$ 29,286.35	\$ 31,000.00	\$ 30,261.60	\$ 32,000.00	\$ 29,742.14	\$ 30,000.00	\$ 37,450.99	\$ 40,000.00	\$ 36,015.26
4880.01	4880.01 · Licenses & Permits	\$ 200.00	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ -
4060	4060.00 · INFORMATION TECHNOLOGY										
4060.02	4060.02 · Web & Messaging	\$ 700.00	\$ -	\$ 600.00	\$ 1,329.00	\$ 600.00	\$ 649.00	\$ 600.00	\$ 649.00	\$ 600.00	\$ 670.00
4060.03	4060.03 · Fire Programs Renewal	\$ 1,500.00	\$ 1,699.00	\$ 2,000.00	\$ 1,755.00	\$ 2,000.00	\$ 1,826.00	\$ 2,000.00	\$ 1,909.00	\$ 2,500.00	\$ 2,000.00
4060.1	4060.10 · Comcast Internet	\$ 2,400.00	\$ 1,526.88	\$ 2,500.00	\$ 1,526.88	\$ 2,000.00	\$ 1,918.51	\$ 2,500.00	\$ 1,924.08	\$ 2,400.00	\$ 2,279.27
4060.13	4060.13 · Misc. Items	\$ -	\$ 744.90	\$ -	\$ 238.59	\$ -	\$ 1,431.24	\$ -	\$ 504.56	\$ 500.00	\$ 2,218.82
4060.16	4060.16 · Cameras/ Install, Licenses	\$ 800.00	\$ 1,800.00	\$ 3,000.00	\$ 5,900.00	\$ 3,000.00	\$ -	\$ 4,000.00	\$ -	\$ 600.00	\$ 1,593.15
4060.17	4060.17 Hard Drives	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4060.21	4060.21 · Fire Suite/ CAD	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -	\$ -
4060.22	4060.22 · Tone Alert System	\$ 400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4060.23	4060.23 · New Computers/Hardware	\$ 1,500.00	\$ 1,837.45	\$ 1,200.00	\$ 1,074.65	\$ 1,500.00	\$ 2,917.02	\$ 2,000.00	\$ 936.66	\$ -	\$ -
4060.24	4060.24 · IT Room Items	\$ 350.00	\$ -	\$ -	\$ 392.35	\$ 400.00	\$ -	\$ -	\$ -	\$ -	\$ -
4060.25	4060.25 · ID Card Maker	\$ 4,000.00	\$ 2,168.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4060.26	4060.26 · Cable TV	\$ -	\$ 468.03	\$ 500.00	\$ 456.52	\$ 500.00	\$ 478.36	\$ -	\$ 616.17	\$ -	\$ -
4060.27	4060.27 · Computer Repairs/Parts			\$ 2,000.00	\$ 1,372.88	\$ 2,000.00	\$ 141.76	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,853.25
4060.28	4060.28 · Smart Locks			\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
4060.29	4060.29 · Sound System for Meeting Room			\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4060.3	4060.30 · 911 Phone w/Installation			\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4060.31	4060.31 · Key Fobs			\$ 200.00	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ -	\$ -
4060.32	4060.32 Backup Internet Modem Upgrade									\$ 700.00	\$ -
4060.33	4060.33 MDT Licenses									\$ 1,000.00	\$ -
4060.34	4060.34 Camera Upgrades									\$ 2,000.00	\$ -
4060.35	4060.35 · FirstNet (Truck Modems & Cell)									\$ 4,500.00	\$ -
4060.14	4060.14 · Cell Phones- AT&T Mobility	\$ 3,000.00	\$ 4,619.60	\$ 2,500.00	\$ 4,280.87	\$ 4,800.00	\$ 4,761.48	\$ 2,500.00	\$ 4,362.71	\$ -	\$ 5,834.12



# Sussex County Fire Service Financial Review and Analysis

## GEORGETOWN- CY19-23 BUDGETS & ACTUALS

Fiscal Year = April to March

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
4081	4081.00 · SUPERINTENDENT OF SUPPLIES										
4021	4021.00 · Pager, Radio, Pager Repair										
4021.01	4021.01 · Pager- Repairs & Programming	\$ 750.00	\$ 72.00	\$ 500.00	\$ 291.34		\$ 84.00		\$ 84.00		\$ 1,583.50
4021.02	4021.02 · New Pagers	\$ 8,000.00	\$ 6,777.06	\$ 9,000.00	\$ -	\$ 9,000.00	\$ -	\$ 2,700.00	\$ 2,762.51	\$ 2,800.00	\$ 1,946.00
4021.03	4021.03 · Pager Batteries	\$ 100.00	\$ 226.30	\$ 500.00	\$ 125.06					\$ 150.00	
4021.04	4021.04 · Misc Pager Parts	\$ 100.00						\$ 300.00	\$ -	\$ 150.00	
4080	4080.00 · Personnel Equipment 1		\$ -								
4080.01	4080.01 · Extrication Gloves	\$ 1,500.00	\$ 1,149.00	\$ 2,000.00	\$ 404.00	\$ 2,000.00	\$ 1,459.00	\$ 1,700.00	\$ 836.20	\$ 1,700.00	\$ 431.20
4080.02	4080.02 · Structural Gloves	\$ 1,500.00	\$ 1,295.60	\$ 2,000.00	\$ 931.00	\$ 2,000.00	\$ 2,331.25	\$ 1,900.00	\$ -	\$ 1,900.00	\$ 2,543.00
4080.03	4080.03 · Nomex Hoods	\$ 800.00	\$ 264.00	\$ 1,400.00	\$ 641.50	\$ 2,000.00	\$ -	\$ 1,500.00	\$ 585.40	\$ 1,500.00	\$ 1,398.60
4080.04	4080.04 · Turnout Gear (Bunker)	\$ 30,000.00	\$ 17,940.00	\$ 30,000.00	\$ 17,990.00	\$ 30,000.00	\$ 22,696.12	\$ 29,640.00	\$ 19,700.00	\$ 19,700.00	\$ 28,285.90
4080.06	4080.06 · Helmets	\$ 1,000.00	\$ 3,462.00	\$ 4,000.00	\$ 1,105.90	\$ 4,000.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,574.60
4080.07	4080.07 · Helmet Parts	\$ 250.00	\$ -	\$ 250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 523.53
4080.08	4080.08 · Leather Fronts	\$ 650.00	\$ 904.40	\$ 1,000.00	\$ 699.20	\$ 1,000.00	\$ 204.20	\$ 675.00	\$ -	\$ 675.00	\$ 134.30
4080.11	4080.11 · Class A Uniforms	\$ 7,500.00	\$ 2,912.25	\$ 5,000.00	\$ 1,376.00		\$ -	\$ 3,000.00	\$ 2,402.65	\$ 3,000.00	\$ 20.00
4080.14	4080.14 · Miscellaneous Supplies	\$ 500.00	\$ 476.00	\$ 200.00	\$ 1,189.19	\$ 500.00	\$ 670.40	\$ 1,195.00	\$ 618.30	\$ 1,000.00	\$ 300.77
4080.15	4080.15 · Structural Boots	\$ 4,000.00	\$ 3,516.20	\$ 5,000.00	\$ 3,826.00	\$ 5,000.00	\$ -	\$ 3,900.00	\$ 1,213.80	\$ 3,900.00	\$ 5,571.10
4080.17	4080.17 · Safety Glasses	\$ 75.00	\$ 226.50	\$ 300.00	\$ 119.00	\$ 300.00	\$ -	\$ 190.00	\$ 134.00	\$ 190.00	\$ -
4081.01	4081.01 · Banding/Prg	\$ 500.00	\$ -	\$ 500.00	\$ -						
4082	4082.00 · EMS SUPPLIES										
4082.01	4082.01 · EMS Gloves	\$ 200.00	\$ 115.00	\$ 500.00	\$ 634.60	\$ 800.00	\$ -	\$ 800.00	\$ -	\$ 800.00	\$ 100.90
4082.02	4082.02 · EMS Misc. Supplies	\$ 261.00	\$ 1,210.53	\$ 1,200.00	\$ 72.75		\$ 423.07	\$ 500.00	\$ -	\$ 500.00	\$ 403.82
4082.03	4082.03 · AED Pads	\$ 200.00	\$ -	\$ 200.00	\$ 77.00		\$ 427.81		\$ 65.62		\$ 419.11
4082.4	4082.4 · Vehicle Tags	\$ 600.00	\$ 300.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 40.00	\$ 500.00	\$ 637.50	\$ 700.00	
4090	4090.00 · BUILDING REPAIRS & MAINT.										
	Annual Contracts										
4090.01	4090.01 · Sprinkler Contract	\$ -		\$ -	\$ 2,074.50						
4090.02	4090.02 · HVAC Contract	\$ -	\$ 728.56	\$ 800.00	\$ -	\$ 800.00	\$ -	\$ 2,250.00	\$ 2,650.71	\$ 2,900.00	\$ 2,335.02
4090.03	4090.03 · Generator Contract	\$ -	\$ 1,137.00	\$ 1,200.00	\$ 1,543.06	\$ 1,550.00	\$ 1,588.26	\$ 1,750.00	\$ 2,305.88	\$ 2,500.00	\$ 1,671.58
4090.05	4090.05 · Cleaning Contract	\$ -	\$ 4,720.53	\$ 5,000.00	\$ 3,527.46	\$ 3,500.00	\$ 3,636.87	\$ 3,500.00	\$ 2,700.00	\$ 3,500.00	\$ 2,700.00
4090.13	4090.13 · Hood/ Ansul System Contract	\$ -	\$ 1,233.00	\$ 1,200.00	\$ 803.00	\$ 2,700.00	\$ -	\$ 2,700.00	\$ 745.00	\$ 2,700.00	\$ -
4090.16	4090.16 · Stair Lift Contract	\$ -		\$ 600.00	\$ -	\$ 600.00	\$ -	\$ 600.00	\$ 568.00	\$ 600.00	\$ 596.00
4090.26	4090.26 · Pest Control Contract	\$ -	\$ 150.00	\$ 500.00	\$ 423.00	\$ 425.00	\$ 429.00	\$ 500.00	\$ 435.00	\$ 500.00	\$ 441.00
4070	4070.00 · Janitorial Supplies							\$ 1,000.00	\$ 1,408.71	\$ 1,400.00	\$ 714.76
4090.27	4090.27 · Grease Trap			\$ -	\$ 270.00	\$ 300.00	\$ -	\$ 600.00	\$ -	\$ 600.00	\$ -
4090.06	4090.06 Lounge Furniture & Upgrades							\$ 7,000.00	\$ -	\$ 7,000.00	\$ 1,298.00
4090.12	4090.12 · Repairs & Maint.	\$ -	\$ 19,682.98	\$ 15,000.00	\$ 7,061.18	\$ 15,000.00	\$ 4,727.63		\$ 231.50	\$ 3,500.00	\$ 1,495.00
4090.21	4090.21 Seal Coat Parking Lot							\$ 6,000.00	\$ -		
4090.25	4090.25 · Misc. Supplies, Lighting, etc..			\$ 2,500.00	\$ -	\$ 2,500.00	\$ 346.00	\$ 2,500.00	\$ 8,099.32	\$ 2,500.00	\$ 5,194.90
4090.28	4090.28 · Landscaping & Lawncare			\$ 2,500.00	\$ 180.00	\$ 1,500.00	\$ 1,574.50	\$ 1,500.00	\$ 3,194.00	\$ 4,000.00	\$ 4,591.40
4090.14	4090.14 · Roof					\$ 45,600.00	\$ 300.00				
4090.17	4090.17 · Furniture			\$ 2,500.00	\$ -	\$ 4,000.00	\$ 1,839.90				
4090.4	4090.40 · Exterior Doors							\$ 3,000.00	\$ -	\$ 12,500.00	
4090.42	4090.42 · Ice Machine							\$ 13,000.00	\$ 721.11		
4090.46	4090.46 · Exhaust Fans							\$ 2,500.00	\$ -	\$ 8,700.00	
4094	4094.00 · CHIEF ENGINEER										
	Lights										
4020.06	4020.06 · New Survivor LED's and parts	\$ 1,500.00	\$ -	\$ 1,200.00	\$ -	\$ 1,200.00	\$ -	\$ 1,200.00	\$ -		
4020.1	4020.10 Light Bars									\$ 6,000.00	\$ 5,911.50
4020.11	4020.11 · LED Scene Lights								\$ 3,554.98	\$ 20,000.00	\$ 20,801.10
4020.12	4020.12 LED Headlights									\$ 8,500.00	\$ 6,470.13
4095.09	4095.09 · Warning, Hand, Circle Lights	\$ 8,000.00	\$ 267.20	\$ 5,000.00	\$ 713.20	\$ 3,500.00	\$ 368.70	\$ 3,500.00	\$ 186.10	\$ 3,500.00	
4094.02	4094.02 · Holmatro Units & Tools										
4020.02	4020.02 · Holmatro Service Contract	\$ 2,500.00	\$ 2,794.00	\$ 2,500.00	\$ 3,313.00	\$ 3,000.00	\$ 2,871.00	\$ 3,200.00	\$ 3,130.00	\$ 3,200.00	\$ 4,511.00
4020.05	4020.05 · Holmatro Repairs/Parts/Tools	\$ 3,200.00	\$ 2,080.25	\$ 3,200.00	\$ -			\$ -	\$ 3,596.56	\$ 3,000.00	\$ 260.50
4020.07	4020.07 Nozzles with Shut Off									\$ 3,500.00	\$ -
4094.03	4094.03 · FUEL Gasoline & Oil	\$ 12,000.00	\$ 9,469.72	\$ 13,000.00	\$ 7,020.16	\$ 14,000.00	\$ 13,292.83	\$ 15,000.00	\$ 20,035.94	\$ 20,000.00	\$ 14,640.99
4094.04	4094.04 · Servicing Apparatus/Power Tools										
4094.29	4094.29 · Antique Vehicles			\$ 10,000.00	\$ 11,421.00	\$ 5,000.00	\$ 20.00	\$ 5,000.00	\$ 6,001.67	\$ 10,000.00	\$ -
4095.01	4095.01 · Engines, Ladder, Rescue, Tanker	\$ 32,000.00	\$ 73,292.90	\$ 30,000.00	\$ 79,532.10	\$ 40,000.00	\$ 88,230.42	\$ 42,500.00	\$ 103,641.24	\$ 50,000.00	\$ 117,034.46
4095.02	4095.02 · Ladder Testing (Aerial)	\$ 1,000.00	\$ 1,055.00	\$ 2,000.00	\$ 565.00	\$ 2,000.00	\$ -	\$ 1,000.00	\$ 605.00	\$ -	\$ 1,505.00
4095.03	4095.03 · Test of all Ground Ladders	\$ 2,000.00	\$ -	\$ 4,000.00	\$ 706.00	\$ 4,000.00	\$ -	\$ 2,000.00	\$ 760.00	\$ 2,000.00	\$ -

# Sussex County Fire Service Financial Review and Analysis

## GEORGETOWN- CY19-23 BUDGETS & ACTUALS

Fiscal Year = April to March

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
4095.04	4095.04 Units = \$1000 Truck	\$ 2,000.00									
4095.05	4095.05 - Command	\$ 1,500.00	\$ 652.18	\$ 1,200.00	\$ 169.57	\$ -	\$ 256.39	\$ 1,000.00	\$ 2,248.22	\$ 2,000.00	\$ 2,255.59
4095.06	4095.06 Utilities = \$1000 x 2	\$ 3,000.00									
4095.07	4095.07 - Power Tools	\$ 1,200.00	\$ 9,708.45	\$ 1,200.00	\$ 493.59	\$ 2,000.00	\$ 1,319.99	\$ 2,000.00	\$ 779.97	\$ 2,000.00	\$ 671.00
4095.14	4095.14 - Wheels & Tires		\$ -	\$ 30,000.00	\$ 2,758.91	\$ 30,000.00	\$ 8,502.80	\$ 30,000.00	\$ 6,324.02	\$ 30,000.00	\$ -
4095.28	4095.28 - Servicing ATV's		\$ -	\$ 3,000.00	\$ -	\$ 500.00	\$ -				
4095.25	4095.25 - Hose Testing							\$ 3,000.00	\$ 4,969.60		
4095.26	4095.26 - DOT Inspections					\$ 1,000.00	\$ 938.85	\$ 1,000.00	\$ 3,201.44	\$ 4,000.00	\$ 4,349.90
4095.23	4095.23 Brackets & Hardware Utility 77	\$ 5,000.00	\$ -			\$ 500.00	\$ 191.27				
4685.07	4685.07 - Service- TC Veh., ATV, Utility	\$ 2,500.00	\$ 927.28	\$ 3,500.00	\$ 1,653.15	\$ 1,000.00	\$ 2,338.99	\$ 2,500.00	\$ 1,676.04	\$ 2,500.00	\$ 4,954.45
4094.05	4094.05 - Auto Parts- Oil,Lights, Bulbs..	\$ 3,000.00	\$ 1,251.17	\$ 3,500.00	\$ 606.07	\$ 3,500.00	\$ 2,077.82	\$ 3,500.00	\$ 1,121.78	\$ 3,500.00	\$ 3,082.31
4094.06	4094.06 - Hardware-shovels, brooms....	\$ 2,000.00	\$ 2,077.17	\$ 2,000.00	\$ 971.79	\$ 600.00	\$ 1,015.21	\$ 600.00	\$ 112.72	\$ 600.00	\$ 283.25
4094.07	4094.07 - Unforseen damage/Wear & Tear	\$ 24,000.00	\$ -	\$ 24,000.00	\$ 6,990.00	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -
4094.1	4094.10 - Tool Fuel & 50/1	\$ 1,000.00	\$ 151.90	\$ 1,000.00	\$ 232.48	\$ 1,000.00	\$ 143.26	\$ 1,000.00	\$ 480.25	\$ 500.00	\$ 519.96
4640	4640.00 - PRESIDENT										
4100	4100.00 - Kitchen Supplies	\$ -	\$ 19.16	\$ -	\$ 22.83	\$ -	\$ 171.75	\$ 150.00	\$ 536.13	\$ 300.00	\$ 701.12
4101.01	4101.01 - Vending Machine Expenses					\$ -	\$ 457.20	\$ 500.00	\$ 172.64	\$ 500.00	\$ 731.52
4620	4620.00 - Flowers & Fruit	\$ -	\$ 1,382.45	\$ 1,200.00	\$ 1,955.00	\$ 2,000.00	\$ 2,434.92	\$ 2,000.00	\$ 1,897.97	\$ 2,000.00	\$ 1,775.95
4635	4635.00 - BANQUET	\$ 15,000.00	\$ 14,541.89	\$ 30,041.89	\$ 300.00	\$ 15,000.00	\$ 12,770.29	\$ 15,000.00	\$ 18,296.90	\$ 15,000.00	\$ 14,256.93
4640.01	4640.01 - Food for Meetings	\$ -	\$ 2,388.97	\$ 1,500.00	\$ 500.47	\$ 1,500.00	\$ 1,887.75	\$ 1,500.00	\$ 1,503.96	\$ 1,500.00	\$ 1,974.67
4640.13	4640.13 - Return Day Events	\$ -		\$ 400.00	\$ -			\$ 350.00	\$ 795.66		
4640.21	4640.21 - SCVFA (Chiefs) Meeting	\$ -		\$ 1,500.00	\$ 586.77	\$ 1,500.00	\$ 1,416.83	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 140.00
4640.22	4640.22 Apparel Clothes							\$ 2,000.00	\$ -	\$ 2,000.00	\$ 1,824.06
4640.3	4640.30 - Goodwill Party/ Picnic	\$ -		\$ 2,100.00	\$ -	\$ 2,200.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -
4640.38	4640.38 - Misc						\$ 133.28	\$ 500.00	\$ 245.16	\$ 500.00	\$ -
4640.9	4640.90 - Family Christmas Dinner	\$ -	\$ 965.57	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 254.18	\$ 1,500.00	\$ 1,016.38	\$ 1,500.00	\$ 1,837.61
4650	4650.00 - Service Awards					\$ -	\$ 3,406.53	\$ 3,000.00	\$ 3,256.90	\$ 3,000.00	\$ -
4900	4900.00 - Contingency/Emergency/Misc Fund	\$ -		\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -
4900.01	4900.01 - Funeral	\$ -	\$ 355.27	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 79.10	\$ 2,000.00	\$ 367.04	\$ 2,000.00	\$ 890.64
4661	4661.00 - FIRE CHIEF										
4020.2	4020.20 - Blue Lights	\$ 360.00	\$ -	\$ 360.00	\$ 186.80	\$ 150.00	\$ -	\$ 150.00	\$ -	\$ 175.00	\$ -
4020.23	4020.23 - Stay Dry	\$ 700.00	\$ -	\$ 700.00	\$ -	\$ 700.00	\$ -	\$ 1,000.00	\$ 1,190.00	\$ 1,200.00	\$ 1,070.00
4020.24	4020.24 - Disposable CO2 Detector	\$ 585.00	\$ -	\$ 585.00	\$ -	\$ 1,000.00	\$ 215.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
4020.25	4020.25 - Portable Batteries	\$ 500.00	\$ -	\$ 900.00	\$ 1,049.50	\$ 1,500.00	\$ -	\$ 1,000.00	\$ 989.65	\$ 4,000.00	\$ 312.90
4020.26	4020.26 - Portable Radios	\$ 27,800.00	\$ 17,064.51	\$ 34,000.00	\$ 40,386.89	\$ 25,000.00	\$ 3,840.30	\$ 8,000.00	\$ 1,749.50		\$ 6,166.40
4020.27	4020.27 - Radio Misc/Supplies							\$ 2,000.00	\$ 4,029.34	\$ 1,700.00	\$ -
4020.28	4020.28 - New Hose	\$ 2,000.00	\$ 2,648.60	\$ 3,000.00	\$ 4,546.90	\$ 2,500.00	\$ 1,576.98	\$ 2,000.00	\$ 9,473.08	\$ 2,000.00	\$ 3,581.60
4020.3	4020.30 Holmatro Spreaders							\$ 10,100.00	\$ 21,627.00		
4020.34	4020.34 - Extrication (RIT) Bag					\$ 350.00	\$ -	\$ -		\$ 3,600.00	\$ 767.44
4020.37	4020.37 - Ropes	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -			\$ 2,500.00	\$ 47.98
4020.38	4020.38 - Milwaukee Lights	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -			\$ 1,600.00	\$ 1,600.00
4020.4	4020.40 - Laptop	\$ 5,500.00	\$ -	\$ 5,500.00	\$ -	\$ -	\$ -				
4020.41	4020.41 - Holmatro Tool	\$ 8,600.00	\$ -	\$ 8,600.00	\$ -	\$ 15,000.00	\$ -				
4020.5	4020.5 Thermal Image Camera									\$ 8,500.00	\$ -
4020.51	4020.51 Rescue Chain								\$ 637.80	\$ 500.00	
4020.52	4020.52 High Rise Bags									\$ 550.00	
4095.17	4095.17 - Hose Testing		\$ -	\$ 4,500.00	\$ 3,913.00		\$ -				
4102	4102.00 - Misc. Office Supplies	\$ 250.00	\$ -	\$ 250.00	\$ 24.62	\$ 250.00	\$ 57.84	\$ 250.00	\$ 23.94	\$ 250.00	\$ 40.10
4640.14	4640.14 - Christmas Parade- Rec Fund	\$ 250.00	\$ 437.79	\$ 400.00	\$ -	\$ 400.00	\$ 100.25	\$ 250.00	\$ 285.93	\$ 250.00	\$ 391.61
4201.01	4201.01 Portable Holmatro Batt Bag							\$ 12,000.00		\$ 13,500.00	
4640.4	10-17 Meals								\$ 848.14	\$ 1,000.00	\$ 426.47
4640.46	Misc. Food - Rec 1								\$ 721.55	\$ 500.00	\$ 1,393.71
4640.5	4640.50 - Fundraisers/Races- Food	\$ -	\$ 476.07	\$ 800.00	\$ 503.98	\$ -	\$ 1,696.38		\$ 311.37	\$ 500.00	\$ 277.88
4640.8	4640.80 - Men's Christmas Dinner-Rec Fund	\$ 2,200.00	\$ 1,779.51	\$ 2,200.00	\$ -	\$ 2,200.00	\$ 2,576.57	\$ 1,200.00	\$ 1,966.54	\$ 1,900.00	\$ 852.68
4640.86	4640.86 - Misc. Items	\$ -	\$ 1,548.08	\$ 1,000.00	\$ 1,122.87	\$ 5,000.00	\$ 2,368.88	\$ 7,000.00	\$ 185.67	\$ 3,000.00	\$ 826.71
4660	4660.00 - Fire School & Training	\$ -		\$ 12,000.00	\$ 4,716.25			\$ 19,000.00	\$ 2,390.00	\$ 15,000.00	\$ 2,281.94
4640.25	4640.25 Rescue Drill	\$ -	\$ 1,520.00			\$ -	\$ 900.00				
4660	4660.00 Fire School & Training - Other	\$ 12,000.00	\$ 6,452.00			\$ 15,000.00	\$ 1,058.75				
4661.15	4661.15 Safety Equipment					\$ 300.00	\$ 215.20				
4661.16	4661.16 Windshield Kit Bags					\$ 600.00	\$ 113.65				
4661.17	4661.17 Chest Waders					\$ 425.00	\$ 239.96				
4685	4685.00 - FIRE POLICE										

# Sussex County Fire Service Financial Review and Analysis

## GEORGETOWN- CY19-23 BUDGETS & ACTUALS

Fiscal Year = April to March

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
4685.02	4685.02 · Uniforms	\$ 1,200.00	\$ 565.15	\$ 1,200.00	\$ 541.90	\$ 1,200.00	\$ 83.85	\$ 1,200.00	\$ 166.00	\$ 1,200.00	\$ -
4685.03	4685.03 · Equipment	\$ 1,850.00	\$ 1,309.38	\$ 1,850.00	\$ 3,027.90	\$ 1,800.00	\$ 1,249.59	\$ 1,800.00	\$ 679.13	\$ 1,800.00	\$ 225.58
4685.04	4685.04 · Fuel Reimb. for Calls	\$ 2,000.00	\$ 3,190.00	\$ 2,585.00	\$ 4,095.00	\$ 4,000.00	\$ 2,655.00	\$ 4,000.00	\$ 3,771.50	\$ 4,000.00	\$ 3,210.00
4685.05	4685.05 · Dues	\$ 50.00	\$ 54.00	\$ 200.00	\$ 54.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4685.06	4685.06 · Advertisement	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ 1,877.00	\$ 100.00	\$ -
4685.08	4685.08 · Lights for Vehicles			\$ 2,000.00	\$ 3,314.00	\$ 2,000.00	\$ 2,008.07	\$ 2,000.00	\$ -	\$ 3,000.00	\$ 642.28
45985.09	4685.09 Misc					\$ 500.00	\$ 46.00	\$ 500.00		\$ 500.00	\$ 18.36
4820	4820.00 · FIRE PREVENTION										
4820.01	4820.01 · Supplies	\$ -	\$ 2,850.00	\$ 2,200.00	\$ -	\$ 2,200.00	\$ 3,195.84	\$ 2,500.00	\$ 3,010.00	\$ 3,500.00	\$ 4,320.00
4820.02	4820.02 · Trophies	\$ -	\$ -	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ 250.00	\$ -	\$ -	\$ -
4820.03	4820.03 · Food		\$ 124.20	\$ 250.00	\$ -	\$ 250.00	\$ -	\$ 250.00	\$ 412.05		\$ 227.42
4820.04	4820.04 · Awards Ceremony			\$ 250.00	\$ -	\$ 250.00	\$ -	\$ 250.00	\$ -		\$ -
4820.05	4820.05 · Misc.					\$ 500.00	\$ -	\$ 350.00	\$ 19.98	\$ 500.00	\$ -
4820.06	4820.06 · Shirts					\$ 250.00	\$ -	\$ 250.00			\$ 196.00
4820.07	4820.07 Puppets/Stage							\$ 400.00		\$ 1,000.00	\$ -
4835	4835.00 · AIR MASK										
4835.1	4835.1 · Air Compressor Contract	\$ 1,842.00	\$ 1,930.00	\$ 1,842.00	\$ 1,930.00	\$ 1,930.00	\$ 1,930.00	\$ 1,842.00	\$ 1,930.00	\$ 1,930.00	\$ 1,930.00
4835.2	4835.2 · Flow Test/ Maint.	\$ -	\$ 3,569.42	\$ -							
4835.01	4835.01 - 6000 PSI Bottles (8) HydroTest					\$ 852.00	\$ 428.00	\$ 1,000.00	\$ 1,630.00	\$ 3,000.00	\$ 3,213.00
4835.03	4835.03 Annual SCBA Insp and Batteries					\$ 3,500.00	\$ 3,391.27	\$ 4,000.00	\$ 4,012.20	\$ 4,100.00	\$ 3,574.00
4835.04	4835.04 · Parts & Maint.	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 1,054.88	\$ 3,000.00	\$ 1,543.85	\$ 3,500.00	\$ 793.78	\$ 3,000.00	\$ 1,491.23
4835.05	4835.05 Misc									\$ 500.00	\$ 218.97
4835.2	4835.2 · Flow Test/ Maint. - Other	\$ 4,108.00	\$ -	\$ 3,374.60	\$ 5,538.38						
4835.3	4835.3 · New Air Masks	\$ 5,000.00	\$ -	\$ 4,750.00	\$ -	\$ 4,750.00	\$ -	\$ 6,000.00	\$ -	\$ 6,500.00	\$ -
4870	4870.00 · OYSTER EAT FUNDRAISER										
	Ad Banners								\$ 1,925.00		\$ 630.87
	Advertisement for DE								\$ 100.00		\$ -
	Alcohol							\$ 4,500.00	\$ 3,685.83	\$ 5,000.00	\$ 6,084.84
	Band/Music						\$ 200.00		\$ 2,000.00		\$ 3,000.00
	Cleaning Supplies								\$ 503.80		\$ 90.91
	Eggs							\$ 350.00	\$ 675.00	\$ 450.00	\$ 528.75
	Food						\$ 1,290.00	\$ 2,500.00	\$ 2,048.40	\$ 2,500.00	\$ 2,398.93
	Hats									\$ 1,800.00	\$ 1,199.88
	Misc. Items						\$ 1,111.18	\$ 600.00	\$ 648.85	\$ 600.00	\$ -
	Online Square Fees							\$ 100.00	\$ 706.31	\$ 350.00	\$ 591.90
	Oysters						\$ 7,984.00	\$ 11,000.00	\$ 9,690.00	\$ 13,000.00	\$ 10,122.00
	Petty Cash/Ticket Sales							\$ 1,800.00	\$ -	\$ 2,000.00	\$ 2,000.00
	Printing for OE Tickets							\$ 200.00	\$ -	\$ 400.00	\$ -
	Raffle Items							\$ 2,000.00	\$ 993.00	\$ 1,000.00	\$ 1,721.14
	Raffle Tickets							\$ 200.00	\$ 24.00	\$ 400.00	\$ 30.00
	Rental for Bathrooms/sinks							\$ 600.00	\$ 1,293.20	\$ 900.00	\$ 813.20
	Repairs to Equipment							\$ -	\$ 293.36	\$ 5,000.00	\$ 7,451.15
	Serving Kitchen Supplies							\$ -	\$ 823.64	\$ 1,200.00	\$ 933.15
	Shirts						\$ 4,875.20	\$ 5,100.00	\$ 5,062.79	\$ 1,500.00	\$ 9,881.93
	Sodas							\$ 550.00	\$ 744.74	\$ 600.00	\$ 250.80
	Tent Rentals						\$ 1,232.72	\$ 1,500.00	\$ 1,288.49	\$ 2,000.00	\$ 918.34
4870	4870.00 · OYSTER EAT FUNDRAISER	\$ 28,000.00	\$ 29,339.07	\$ 28,150.00	\$ 11,676.37	\$ 31,000.00	\$ 4,088.37				
4901	4901.00 · NEW RESCUE TRUCK			\$ 1,300,000.00	\$ 55,230.16		\$ (47,700.22)				
5999	5999.00 · MISCELLANEOUS BUDGET ITEMS			\$ -							
4345	4345 Miscellaneous								\$ 134.64	\$ 200.00	\$ -
4640.16	4640.16 · Community Goodwill (Saving Act)			\$ -	\$ 400.00		\$ 200.00		\$ 400.00		\$ -
4640.6	4640.60 · Building Fund	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00		\$ 50,000.00	\$ -
4700	4700.00 · Sports & Recreation	\$ 1,000.00	\$ 300.00	\$ 1,200.00	\$ -	\$ 1,200.00	\$ 266.21	\$ 1,200.00	\$ 387.09	\$ 1,200.00	\$ -
4890	4890.00 · Truck Fund					\$ 50,000.00	\$ -	\$ 50,000.00		\$ 50,000.00	\$ -
4640.7	4640.70 - Beef & Beer Fundraiser		\$ 600.00								\$ -
5000	5000.00 · OTHER FUNDRAISERS EXP.				\$ -						\$ -
5010	5010.00 Golf Tournament						\$ 308.00	\$ 5,000.00	\$ 9,181.54	\$ 9,800.00	\$ 9,546.94
5011	5011.00 · Screams at the Beach			\$ -	\$ 600.00	\$ 1,000.00	\$ -	\$ 1,000.00			\$ -
6000	6000.00 · MISC. EXPENSES				\$ 105,640.05		\$ 258,249.93		\$ 260,645.23		\$ 468.75
	Total Expenditures:	\$ 479,356.00	\$ 399,848.98	\$ 1,928,863.49	\$ 550,246.76	\$ 702,807.00	\$ 580,839.48	\$ 674,917.00	\$ 760,614.67	\$ 760,845.00	\$ 525,535.40
	Fund Balance/Retained Earnings:	\$ 51,711.00	\$ 637,825.12	\$ (1,167,763.49)	\$ 376,116.97	\$ 309,893.00	\$ 402,641.07	\$ 232,733.00	\$ 317,044.66	\$ 22,805.00	\$ 857,688.06



## Appendix C11 - Greenwood

Sussex County Fire Service Financial Review and Analysis

**Greenwood - SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmnt of Financial Position</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Assets</b>						
Current Assets						
Cash and Cash Equivalents		\$ 1,874,043	\$ 2,095,023	\$ 2,278,238	\$ 1,788,344	\$ 2,510,061
Property and Equipment						
Land		\$ 24,898	\$ 24,898	\$ 24,898	\$ 24,898	\$ 24,898
Buildings and Improvements		\$ 2,792,005	\$ 2,835,263	\$ 2,891,577	\$ 2,997,701	\$ 2,997,701
Fire Trucks, Ambulances, and Equipment		\$ 4,626,179	\$ 4,726,996	\$ 4,728,064	\$ 5,354,920	\$ 5,525,062
Total Cost		\$ 7,443,082	\$ 7,587,157	\$ 7,644,539	\$ 8,377,519	\$ 8,547,661
Less Accumulated Depreciation		\$ (4,316,785)	\$ (4,563,045)	\$ (4,652,372)	\$ (4,951,299)	\$ (5,271,604)
Net Land Property and Equipment		\$ 3,126,297	\$ 3,024,112	\$ 2,992,167	\$ 3,426,220	\$ 3,276,057
Total Assets		\$ 5,000,340	\$ 5,119,135	\$ 5,270,405	\$ 5,214,564	\$ 5,786,118
<b>Liabilities and Net Assets</b>						
Current Liabilities						
Accrued Payroll Taxes		\$ 2,876	\$ 12,751	\$ 3,476	\$ -	
Current Portion of Long-Term Debt		\$ 366,384	\$ 156,364	\$ 134,133	\$ 66,400	\$ 120,558
Total Current Liabilities		\$ 369,260	\$ 169,115	\$ 137,609	\$ 66,400	\$ 120,558
Non-Current Liability						
Mortgage Notes Payable - net of current position		\$ 318,613	\$ 497,061	\$ 206,454	\$ 139,279	\$ 452,816
Total Liabilities		\$ 687,873	\$ 666,176	\$ 344,063	\$ 205,679	\$ 573,374
Net Assets						
Without Donor Restrictions		\$ 4,312,467	\$ 4,452,959	\$ 4,926,341	\$ 5,008,885	\$ 5,212,744
With Donor Restrictions						
Total Net Assets		\$ 4,312,467	\$ 4,452,959	\$ 4,926,341	\$ 5,008,885	\$ 5,212,744
Total Liabilities & Net Assets		\$ 5,000,340	\$ 5,119,135	\$ 5,270,404	\$ 5,214,564	\$ 5,786,118

# Sussex County Fire Service Financial Review and Analysis

## Greenwood - SUMMARY OF FINANCIAL STATEMENTS

Stmt of Activities & Changes	2019	2020	2021	2022	2023
<b>Support, Grants and Other Revenue</b>					
Ambulance Income - Billing	\$ 187,462	\$ 181,680	\$ 208,268	\$ 222,820	\$ 189,711
Ambulance Income - Contracts	\$ 22,130	\$ 22,675	\$ 21,800	\$ 20,685	\$ 20,715
Appropriations	\$ 1,101,139	\$ 843,622	\$ 1,266,443	\$ 970,743	\$ 1,384,076
Donations	\$ 35,804	\$ 36,172	\$ 50,194	\$ 45,367	\$ 44,240
Fundraisers	\$ 438,740	\$ 295,933	\$ 423,959	\$ 279,677	\$ 305,435
Hall rental income	\$ 6,625	\$ 3,190	\$ 1,000	\$ 5,489	\$ 4,200
Interest	\$ 27,355	\$ 14,804	\$ 3,700	\$ 1,315	\$ 1,108
Sale of Assets	\$ 117,123	\$ 229	\$ 20,345	\$ 15,067	\$ 3,596
Miscellaneous	\$ 60	\$ 7,874	\$ 2,239	\$ 10,414	\$ 15,967
Ladies Auxiliary	\$ 15,067	\$ 1,450	\$ 14,352	\$ -	
<b>Total Public Support &amp; Contributions + Revenue</b>	<b>\$ 1,951,505</b>	<b>\$ 1,407,629</b>	<b>\$ 2,012,300</b>	<b>\$1,571,577</b>	<b>\$ 1,969,048</b>

Sussex County Fire Service Financial Review and Analysis

**Greenwood - SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmt of Functional Expenses</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Banquet Expense	\$ 20,378	\$ 14,645	\$ 11,465	\$ 17,276	\$ 36,039
Conventions and meetings	\$ 7,664	\$ -	\$ 1,345	\$ 1,999	\$ 11,356
Depreciation	\$ 295,109	\$ 317,347	\$ 330,915	\$ 336,379	\$ 325,524
Donations	\$ 100	\$ 100	\$ -	\$ -	\$ -
Dues and Subscriptions	\$ 30,089	\$ 29,548	\$ 42,593	\$ 28,501	\$ 31,564
Employee Benefits	\$ 13,412	\$ 13,501	\$ 37,176	\$ 68,174	\$ 51,790
Ladies Auxiliary	\$ 7,073	\$ 2,375	\$ 5,452	\$ -	
Firefighters Grant	\$ 11,766	\$ 449	\$ -	\$ -	
Fire Police Expenses	\$ 3,060	\$ 1,848	\$ 2,842	\$ 3,508	\$ 1,098
Fire Prevention	\$ 4,462	\$ 1,726	\$ 2,638	\$ 5,388	\$ 5,154
Fire School and Training	\$ 3,752	\$ 3,780	\$ 5,680	\$ 5,135	\$ 4,525
Fundraising	\$ 303,800	\$ 196,817	\$ 315,240	\$ 211,362	\$ 205,188
Insurance	\$ 46,927	\$ 57,604	\$ 56,533	\$ 58,745	\$ 57,201
Interest Expense	\$ 35,562	\$ 22,933	\$ 17,011	\$ 7,278	\$ 12,473
Maintenance and Repairs - Building	\$ 33,413	\$ 17,265	\$ 39,788	\$ 36,736	\$ 126,277
Maintenance and Repairs - Equipment	\$ 31,789	\$ 35,097	\$ 39,122	\$ 39,505	\$ 36,408
Maintenance and Repairs - Radios	\$ 5,991	\$ 8,942	\$ 8,298	\$ 1,180	\$ 8,142
Miscellaneous	\$ -	\$ -	\$ 1,937	\$ 9,525	\$ 28,514
Office expenses and postage	\$ 55,555	\$ 41,793	\$ 46,007	\$ 41,535	\$ 42,178
Payroll Taxes	\$ 23,246	\$ 33,895	\$ 34,899	\$ -	
Professional	\$ 12,044	\$ 3,130	\$ 14,033	\$ 6,450	\$ 14,500
Refreshments	\$ 7,424	\$ 1,422	\$ 5,478	\$ 7,644	\$ 6,907
Salaries	\$ 240,376	\$ 286,213	\$ 344,878	\$ 390,140	\$ 499,836
Service Contracts	\$ 29,749	\$ 29,394	\$ 34,405	\$ 31,676	\$ 42,534
Supplies	\$ 12,663	\$ 19,672	\$ 15,936	\$ 26,542	\$ 3,656
Telephone	\$ 21,343	\$ 21,299	\$ 22,195	\$ 20,332	\$ 20,665
Truck Operating Expenses	\$ 86,416	\$ 78,281	\$ 79,016	\$ 99,043	\$ 154,971
Uniforms	\$ 2,359	\$ 7,522	\$ 2,001	\$ 1,159	\$ 4,089
Utilities	\$ 21,899	\$ 20,539	\$ 22,035	\$ 33,821	\$ 34,600
<b>TOTAL</b>	<b>\$ 1,367,421</b>	<b>\$ 1,267,137</b>	<b>\$ 1,538,918</b>	<b>\$ 1,489,033</b>	<b>\$ 1,765,189</b>
Net Assets (Beginning of Year)	\$ 3,728,383	\$ 4,312,467	\$ 4,452,959	\$ 4,926,341	\$ 5,008,885
Net Assets (End of Year)	\$ 4,312,467	\$ 4,452,959	\$ 4,926,341	\$ 5,008,885	\$ 5,212,744
Change in Net Assets	\$ 584,084	\$ 140,492	\$ 473,382	\$ 82,544	\$ 203,859

# Sussex County Fire Service Financial Review and Analysis

## Greenwood - SUMMARY OF FINANCIAL STATEMENTS

<u>Stmt of Cash Flows</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Cash Flows from Operating Activities</b>					
<u>Cash Received:</u>					
Operating Revenue	\$ 1,800,342	\$ 1,381,532	\$ 1,985,016	\$ 1,539,292	\$ 1,944,177
Interest Receipts	\$ 27,355	\$ 14,804	\$ 3,700	\$ 1,315	\$ 1,108
Other Receipts	\$ 6,808	\$ 11,293	\$ 3,239	\$ 15,903	\$ 20,167
<u>Cash Paid:</u>					
Payments to Vendors	\$ (759,716)	\$ (593,248)	\$ (774,039)	\$ (687,062)	\$ (875,566)
Salaries and Benefits	\$ (275,848)	\$ (323,732)	\$ (426,228)	\$ (461,790)	\$ (551,626)
Interest	\$ (35,562)	\$ (22,933)	\$ (17,011)	\$ (7,278)	\$ (12,473)
Net Cash Provided (Used) by Operating Activities	\$ 763,379	\$ 467,716	\$ 774,677	\$ 400,380	\$ 525,787
<b>Cash Flows from Investing Activities</b>					
Acquisition of property & equipment	\$ (339,991)	\$ (215,146)	\$ (298,970)	\$ (772,390)	\$ (175,361)
Proceeds from the sale of property & equipment	\$ 142,731		\$ 20,345	\$ 17,025	\$ 3,596
Net Cash Provided (Used) by Investing	\$ (197,260)	\$ (215,146)	\$ (278,625)	\$ (755,365)	\$ (171,765)
<b>Cash Flows from Financing Activities</b>					
Loan Proceeds					\$ 487,378
Repayments of Notes payable	\$ (181,516)	\$ (31,572)	\$ (312,838)	\$ (134,908)	\$ (119,683)
Net Cash Provided (Used) by Financing Activities	\$ (181,516)	\$ (31,572)	\$ (312,838)	\$ (134,908)	\$ 367,695
Cash & Cash Equivalents (Beginning of Year)	\$ 1,489,440	\$ 1,874,043	\$ 2,095,023	\$ 2,278,237	\$ 1,788,344
Cash & Cash Equivalents (End of Year)	\$ 1,874,043	\$ 2,095,023	\$ 2,278,237	\$ 1,788,344	\$ 2,510,061
Net Increase (Decrease) in Cash&CashEquivalents	\$ 384,603	\$ 220,980	\$ 183,214	\$ (489,893)	\$ 721,717

# Sussex County Fire Service Financial Review and Analysis

## GREENWOOD - CY19-23 BUDGETS & ACTUALS

	CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
<b>REVENUES:</b>												
		IntInc (Investment Interest Inc)	Not Available	\$2,153.77	Not Available	\$2,495.72	Not Available		Not Available		Not Available	
	99	Appropriations-Other	Not Available		Not Available		Not Available	\$55.17	Not Available		Not Available	
	102	Fire Service Enhanced Funding	Not Available		Not Available		Not Available		Not Available		Not Available	\$198,451.00
	103	County and Municipal	Not Available	\$183,211.26	Not Available	\$171,545.29	Not Available	\$172,101.49	Not Available	\$37,669.74	Not Available	\$71,399.49
	104	State Appropriations	Not Available	\$610,648.54	Not Available	\$605,192.08	Not Available	\$1,064,654.77	Not Available	\$933,073.28	Not Available	\$216,327.13
	108	Fire Insurance	Not Available	\$89,681.42	Not Available	\$90,863.11	Not Available		Not Available		Not Available	\$610,255.31
	110	Federal Funds	Not Available	\$217,598.00	Not Available		Not Available		Not Available		Not Available	
	114	Ambulance Money*	Not Available		Not Available		Not Available		Not Available		Not Available	
	168	Ambulance Contracts*	Not Available		Not Available		Not Available		Not Available	\$20,685.00	Not Available	\$20,715.00
	114	Ambulance Money -Other*	Not Available		Not Available		Not Available		Not Available	\$222,819.53	Not Available	\$477,353.43
	100	Dues	Not Available		Not Available		Not Available		Not Available		Not Available	
	101	Member Dues	Not Available	\$60.00	Not Available	\$39.00	Not Available	\$50.00	Not Available	\$55.00	Not Available	
		Memorial Contributions (various)	Not Available	\$1,290.00	Not Available	\$1,758.00	Not Available	\$2,260.00	Not Available	\$375.00	Not Available	\$685.00
	124	Interest Income	Not Available	\$22,968.19	Not Available	\$11,406.15	Not Available	\$2,458.20	Not Available	\$1,315.41	Not Available	\$1,107.80
	125	Loan	Not Available		Not Available		Not Available		Not Available		Not Available	\$487,377.68
	126	Sale of Assets	Not Available	\$117,123.11	Not Available	\$228.92	Not Available	\$20,345.00	Not Available	\$15,067.09	Not Available	\$3,595.50
	127	Member Uniform Money	Not Available		Not Available	\$100.00	Not Available	\$50.00	Not Available		Not Available	
	140	Donations	Not Available		Not Available		Not Available		Not Available		Not Available	
	141	Fund Drive	Not Available	\$26,155.75	Not Available	\$27,210.00	Not Available	\$34,809.00	Not Available	\$30,205.00	Not Available	\$28,735.00
	142	Public Donations	Not Available	\$6,868.45	Not Available	\$4,504.00	Not Available	\$12,500.00	Not Available	\$9,587.37	Not Available	\$15,505.00
	143	Ladies Auxiliary Donations	Not Available	\$1,000.00	Not Available		Not Available		Not Available		Not Available	
	156	United Way of DE	Not Available		Not Available	\$110.24	Not Available		Not Available		Not Available	
	140	Donations - Other	Not Available		Not Available		Not Available		Not Available	\$5,200.00	Not Available	
	420	Individual Pension Contributions	Not Available		Not Available	\$480.00	Not Available	\$420.00	Not Available	\$420.00	Not Available	
	430	Reimbursements - Other	Not Available		Not Available	\$406.72	Not Available		Not Available	\$199.67	Not Available	\$12,114.21
	431	Insurance Reimbursement	Not Available		Not Available		Not Available		Not Available	\$8,946.97	Not Available	
	407	Fundraisers	Not Available		Not Available		Not Available		Not Available		Not Available	
	440	Crab Feast	Not Available		Not Available		Not Available		Not Available	\$100.00	Not Available	
	455	Banquet Hall Bar	Not Available	\$1,847.20	Not Available	\$758.60	Not Available	\$1,942.31	Not Available	\$2,672.68	Not Available	\$2,220.68
	407	Hall Rental	Not Available	\$6,625.00	Not Available	\$3,190.00	Not Available	\$1,000.00	Not Available	\$5,489.01	Not Available	\$4,200.00
	410	Apple Scrapple Festival	Not Available	\$5,497.05	Not Available		Not Available	\$5,938.00	Not Available	\$6,573.00	Not Available	\$4,627.50
	422	Chicken Barbeque	Not Available	\$431,171.13	Not Available	\$295,173.89	Not Available	\$415,879.12	Not Available	\$269,942.09	Not Available	\$300,330.76
	436	T Shirt	Not Available	\$20.00	Not Available		Not Available		Not Available		Not Available	
	442	50/50 Money	Not Available	\$205.00	Not Available		Not Available	\$200.00	Not Available	\$488.60	Not Available	\$476.00
	453	Pistol Raffle	Not Available		Not Available		Not Available		Not Available		Not Available	\$750.00
	457	Greenwood Day	Not Available		Not Available		Not Available		Not Available	\$692.00	Not Available	
	650	Adopted Family Money Leftover	Not Available		Not Available	\$2.28	Not Available		Not Available		Not Available	\$197.46
		<b>Total Revenue:</b>	<b>Not Available</b>	<b>\$1,724,123.87</b>	<b>Not Available</b>	<b>\$1,215,464.00</b>	<b>Not Available</b>	<b>\$1,734,663.06</b>	<b>Not Available</b>	<b>\$1,571,576.44</b>	<b>Not Available</b>	<b>\$2,456,423.95</b>
<b>EXPENDITURES:</b>												
	1000	100th Anniversary	Not Available		Not Available		Not Available		Not Available		Not Available	\$20,128.62
	175	Special Banquet Expense	Not Available		Not Available		Not Available		Not Available		Not Available	\$3,915.37
	1173	Banquet Expense	Not Available	\$20,378.05	Not Available	\$14,644.66	Not Available	\$11,203.38	Not Available	\$14,662.56	Not Available	\$11,995.21
	1174	Sale of Asset Fees	Not Available		Not Available		Not Available	\$42.50	Not Available		Not Available	
	1195	Fire Prevention	Not Available	\$4,461.66	Not Available	\$1,725.67	Not Available	\$2,637.86	Not Available	\$5,388.45	Not Available	\$5,153.87
	1200	Bar Expenses	Not Available	\$938.95	Not Available	\$453.21	Not Available	\$739.73	Not Available	\$2,092.89	Not Available	\$116.97
	1300	Ambulance Payroll Billing*	Not Available		Not Available		Not Available		Not Available		Not Available	
	1302	Oxygen*	Not Available		Not Available		Not Available		Not Available	\$3,448.10	Not Available	\$4,819.75
	1303	Ambulance Equipment*	Not Available		Not Available		Not Available		Not Available	\$19,067.88	Not Available	\$7,491.90
	1304	Ambulance Payroll*	Not Available		Not Available		Not Available		Not Available	\$390,139.94	Not Available	\$469,342.08



# Sussex County Fire Service Financial Review and Analysis

## GREENWOOD - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
1305	Emtech Revenue Management - Ambulance	Not Available	\$183,881.31	Not Available	\$77,245.24	Not Available	\$66,166.48	Not Available	\$6,450.19	Not Available	\$7,401.00
1305	Ambulance Payroll Billing - Other*	Not Available		Not Available		Not Available		Not Available		Not Available	\$11,051.23
1306	SCVAA Dues*	Not Available		Not Available		Not Available		Not Available	\$50.00	Not Available	
1307	Employee Benefits*	Not Available		Not Available		Not Available		Not Available	\$10,213.91	Not Available	
170	<u>Conventions &amp; Meetings</u>	Not Available		Not Available		Not Available		Not Available		Not Available	
171	FDIC Conference	Not Available		Not Available		Not Available		Not Available		Not Available	\$9,994.13
172	DVFA Conference	Not Available	\$4,950.44	Not Available		Not Available	\$1,345.20	Not Available	\$1,399.20	Not Available	\$371.80
170	Conventions & Meetings-Other	Not Available	\$1,965.61	Not Available		Not Available		Not Available	\$600.00	Not Available	\$990.30
177	DelMarVa Convention Expenses	Not Available	\$746.76	Not Available		Not Available		Not Available		Not Available	
189	<u>Dues &amp; Subscriptions</u>	Not Available		Not Available		Not Available		Not Available		Not Available	
188	DVFA Dues	Not Available	\$3,500.00	Not Available	\$3,500.00	Not Available	\$50.00	Not Available	\$3,550.00	Not Available	\$3,550.00
190	Dues for Chiefs Associations	Not Available	\$170.00	Not Available	\$490.00	Not Available		Not Available	\$190.00	Not Available	\$285.00
191	Pension Plan Dues	Not Available	\$25,553.80	Not Available	\$24,566.14	Not Available	\$23,449.67	Not Available	\$23,931.21	Not Available	\$27,183.64
192	Magazine Subscriptions	Not Available	\$55.00	Not Available		Not Available		Not Available		Not Available	
194	SCVFA Dues	Not Available	\$285.00	Not Available		Not Available		Not Available	\$455.00	Not Available	
189	Dues & Subscriptions - Other	Not Available	\$400.00	Not Available	\$350.00	Not Available	\$3,200.00	Not Available	\$325.00	Not Available	\$395.00
198	Fire School & Training	Not Available	\$3,131.79	Not Available	\$2,305.00	Not Available	\$5,350.00	Not Available	\$5,135.00	Not Available	\$4,525.00
199	<u>Fire Police Expense</u>	Not Available		Not Available		Not Available		Not Available		Not Available	
200	Fire Police Dues	Not Available	\$100.00	Not Available	\$90.00	Not Available	\$82.00	Not Available	\$72.00	Not Available	\$122.00
201	Fire Police Uniforms	Not Available	\$254.23	Not Available		Not Available	\$600.75	Not Available	\$703.35	Not Available	
203	Fire Police Equipment & Supplies	Not Available	\$618.02	Not Available		Not Available	\$347.99	Not Available	\$761.89	Not Available	
205	Fire Police Fuel	Not Available	\$2,088.00	Not Available	\$1,758.30	Not Available	\$1,810.70	Not Available	\$1,970.50	Not Available	\$975.50
1999	<u>Capital Expense</u>	Not Available		Not Available		Not Available		Not Available		Not Available	
2000	Cascade System	Not Available	\$350.00	Not Available	\$1,007.00	Not Available		Not Available		Not Available	
2001	Computer Capital	Not Available		Not Available		Not Available		Not Available		Not Available	\$24,036.18
2047	New Server	Not Available		Not Available		Not Available		Not Available		Not Available	
2002	New Furniture	Not Available	\$992.00	Not Available		Not Available		Not Available		Not Available	
2003	New Gear	Not Available	\$4,709.27	Not Available		Not Available		Not Available		Not Available	
2004	Electronic Message Sign	Not Available		Not Available		Not Available		Not Available		Not Available	
2005	Firefighters Grant	Not Available	\$10,905.97	Not Available		Not Available		Not Available		Not Available	
2006	New Fitness Equipment	Not Available		Not Available		Not Available		Not Available		Not Available	\$4,698.00
2008	Contribution from Fire to Assist with Payroll	Not Available		Not Available	\$100,000.00	Not Available	\$50,000.00	Not Available		Not Available	
2009	Firehouse - New Roof	Not Available		Not Available		Not Available		Not Available		Not Available	
2010	AV System	Not Available		Not Available		Not Available		Not Available		Not Available	\$16,715.87
2007	Bunk Room Reconditioning	Not Available		Not Available		Not Available	\$5,102.11	Not Available		Not Available	
1999	Capital Expense - Other	Not Available	\$510.00	Not Available		Not Available		Not Available		Not Available	\$35,886.00
202	Fund Drive Expense	Not Available	\$4,246.51	Not Available	\$4,433.19	Not Available	\$4,446.42	Not Available	\$2,801.54	Not Available	\$6,916.54
2020	COVID-19 Expenses	Not Available		Not Available	\$10,504.22	Not Available	\$3,900.00	Not Available		Not Available	
214	<u>Insurance</u>	Not Available		Not Available		Not Available		Not Available		Not Available	
215	Mutual Relief	Not Available		Not Available	\$10,553.52	Not Available	\$6,105.99	Not Available	\$6,405.59	Not Available	\$6,103.37
216	Blankenship Insurance	Not Available	\$13,318.38	Not Available	\$12,043.58	Not Available	\$12,188.82	Not Available	\$12,811.81	Not Available	\$13,854.05
217	Fire/Ambulance/Firestation Insurance	Not Available	\$33,609.00	Not Available	\$35,006.00	Not Available	\$38,238.00	Not Available	\$39,527.00	Not Available	\$37,244.00
219	Employees Insurance Medical	Not Available		Not Available		Not Available		Not Available	\$54,109.35	Not Available	\$51,789.87
238	Misc. Expense	Not Available	\$100.00	Not Available	\$100.00	Not Available	\$1,894.94	Not Available	\$4,605.64	Not Available	\$22,697.62
242	<u>Office &amp; Postage</u>	Not Available		Not Available		Not Available		Not Available		Not Available	
243	Accounting Fees	Not Available	\$6,600.00	Not Available	\$7,009.00	Not Available	\$6,750.00	Not Available	\$8,475.00	Not Available	\$9,500.00
244	Computer Supplies/Maint.	Not Available	\$7,657.82	Not Available	\$5,151.49	Not Available	\$6,935.84	Not Available	\$9,218.11	Not Available	\$23,473.44
245	Legal Fees	Not Available	\$1,167.80	Not Available	\$1,207.50	Not Available	\$500.00	Not Available	\$3,426.49	Not Available	\$5,000.00
242	Office & Postage - Other	Not Available	\$5,114.85	Not Available	\$3,074.55	Not Available	\$5,105.00	Not Available	\$7,094.94	Not Available	\$5,646.61
250	Uniforms	Not Available	\$2,163.89	Not Available	\$2,820.00	Not Available	\$1,931.49	Not Available	\$1,159.18	Not Available	\$4,089.08
258	<u>Radio Expense</u>	Not Available		Not Available		Not Available		Not Available		Not Available	
259	Pagers	Not Available	\$5,835.32	Not Available	\$5,470.91	Not Available	\$5,546.25	Not Available	\$775.74	Not Available	\$4,850.05

# Sussex County Fire Service Financial Review and Analysis

## GREENWOOD - CY19-23 BUDGETS & ACTUALS

	CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	852	Portables	Not Available		Not Available	\$3,471.45	Not Available	\$12,068.28	Not Available		Not Available	\$3,260.93
	260	Electronic Sign	Not Available	\$156.45	Not Available		Not Available		Not Available		Not Available	
	258	Radio Expense - Other	Not Available		Not Available		Not Available	\$473.90	Not Available	\$403.62	Not Available	\$31.30
	263	Crab Feast	Not Available	\$2,209.55	Not Available		Not Available	\$3,425.78	Not Available	\$2,612.62	Not Available	\$2,712.29
	262	Refreshments - Other	Not Available	\$5,214.73	Not Available	\$1,768.63	Not Available	\$2,052.33	Not Available	\$7,643.50	Not Available	\$4,195.19
	265	<b>Building Maintenance</b>	Not Available		Not Available		Not Available		Not Available		Not Available	
	261	Sewer Service	Not Available		Not Available		Not Available	\$1,283.16	Not Available	\$2,838.31	Not Available	\$2,817.76
	267	Cut Grass	Not Available	\$1,440.00	Not Available	\$1,500.00	Not Available	\$4,450.00	Not Available	\$4,840.00	Not Available	\$5,510.00
	268	Cleaning Service	Not Available	\$3,920.00	Not Available	\$2,013.98	Not Available	\$6,636.98	Not Available	\$8,577.55	Not Available	\$11,863.12
	750	Generator	Not Available	\$3,816.50	Not Available	\$1,475.26	Not Available	\$1,354.35	Not Available	\$971.51	Not Available	\$4,524.69
	751	Surveillance Systems	Not Available	\$85.00	Not Available	\$1,399.00	Not Available	\$62.50	Not Available	\$262.50	Not Available	\$86,016.39
	755	<b>Chief Engineer Room</b>	Not Available		Not Available		Not Available		Not Available		Not Available	
	756	Tools for Chief Engineer Room	Not Available	\$384.87	Not Available		Not Available		Not Available		Not Available	
	758	Replacement Tools for Chief Engineer Room	Not Available	\$59.04	Not Available		Not Available		Not Available		Not Available	
	780	Floor Scrubber	Not Available	\$13.00	Not Available	\$449.33	Not Available		Not Available	\$123.04	Not Available	\$724.35
	265	Building Maintenance - Other	Not Available	\$18,176.54	Not Available	\$5,065.52	Not Available	\$32,676.17	Not Available	\$19,245.00	Not Available	\$66,189.73
	270	<b>Equipment Maintenance &amp; Supplies</b>	Not Available		Not Available		Not Available		Not Available		Not Available	
	271	Clean and Repair Gear	Not Available	\$529.18	Not Available		Not Available	\$125.00	Not Available	\$81.99	Not Available	
	274	Gear Supplies	Not Available	\$4,689.50	Not Available	\$4,475.04	Not Available	\$1,317.09	Not Available	\$3,308.81	Not Available	\$4,397.90
	276	New Gear & Supplies	Not Available	\$7,579.90	Not Available	\$3,112.20	Not Available	\$15,221.36	Not Available	\$3,042.72	Not Available	\$17,434.90
	277	New Equipment	Not Available	\$11,826.95	Not Available	\$4,640.80	Not Available	\$17,942.68	Not Available	\$28,451.65	Not Available	\$28,206.15
	278	Foam	Not Available	\$888.00	Not Available		Not Available	\$1,988.75	Not Available		Not Available	
	270	Equipment Maintenance & Supplies-Other	Not Available	\$1,565.57	Not Available	\$1,825.37	Not Available	\$30,142.50	Not Available	\$4,496.09	Not Available	\$1,098.34
	282	<b>Supplies</b>	Not Available		Not Available		Not Available		Not Available		Not Available	
	283	Hall Supplies	Not Available	\$100.46	Not Available	\$274.97	Not Available	\$384.38	Not Available	\$276.11	Not Available	\$728.19
	284	Building Supplies	Not Available	\$1,570.49	Not Available	\$534.93	Not Available	\$176.43	Not Available	\$1,624.59	Not Available	\$2,286.98
	282	Supplies - Other	Not Available		Not Available	\$16.21	Not Available		Not Available	\$36.25	Not Available	
	290	<b>Repayment of Loans</b>	Not Available		Not Available		Not Available		Not Available		Not Available	
	291	Building Loan Interest	Not Available	\$14,416.02	Not Available	\$4,848.07	Not Available	\$13.32	Not Available		Not Available	
	294	Ladder Truck Loan Interest	Not Available	\$21,146.33	Not Available	\$18,084.61	Not Available	\$9,548.98	Not Available	\$1,287.50	Not Available	
	295	Ambulance Loan Interest	Not Available		Not Available		Not Available	\$7,430.85	Not Available	\$5,989.89	Not Available	\$4,349.56
	290	Repayment of Loans - Other	Not Available		Not Available		Not Available		Not Available		Not Available	\$8,122.96
	509	<b>Utilities</b>	Not Available		Not Available		Not Available		Not Available		Not Available	
	269	Trash Removal	Not Available	\$5,517.86	Not Available	\$5,810.71	Not Available	\$6,262.55	Not Available	\$7,889.31	Not Available	\$5,333.49
	510	Heating Fuel	Not Available	\$6,154.50	Not Available	\$7,438.24	Not Available	\$6,276.60	Not Available	\$4,248.35	Not Available	\$5,899.23
	511	Electric	Not Available	\$14,218.27	Not Available	\$11,543.22	Not Available	\$14,100.67	Not Available	\$20,201.27	Not Available	\$21,325.94
	512	Telephone	Not Available	\$15,885.33	Not Available	\$15,925.21	Not Available	\$18,231.77	Not Available	\$15,646.47	Not Available	\$16,696.29
	513	Mobile Broadband	Not Available	\$5,458.41	Not Available	\$5,374.02	Not Available	\$3,962.57	Not Available	\$4,886.01	Not Available	\$3,968.87
	514	Comcast TV Interest	Not Available	\$1,409.35	Not Available	\$1,583.13	Not Available	\$1,557.48	Not Available	\$1,450.55	Not Available	\$1,527.00
	515	Water Bill Town of Greenwood	Not Available		Not Available		Not Available	\$99.68	Not Available	\$32.42	Not Available	
	509	Utilities - Other	Not Available	\$117.09	Not Available		Not Available		Not Available		Not Available	
	534	<b>Fundraisers Expense</b>	Not Available		Not Available		Not Available		Not Available		Not Available	
	1504	Payroll	Not Available	\$16,960.28	Not Available		Not Available	\$5,730.63	Not Available	\$369.40	Not Available	\$415.57
	535	BarBQ Utilities	Not Available	\$4,672.21	Not Available	\$6,001.09	Not Available	\$6,270.03	Not Available	\$2,673.39	Not Available	\$2,124.19
	901	Food Supplies	Not Available	\$162,856.34	Not Available	\$111,976.23	Not Available	\$165,556.24	Not Available	\$108,731.36	Not Available	\$115,990.95
	902	BBQ Maintnace	Not Available	\$2,920.40	Not Available	\$3,031.43	Not Available	\$1,324.71	Not Available	\$5,382.33	Not Available	\$3,343.94
	1503	Walk In Cooler/Freezer	Not Available		Not Available		Not Available		Not Available	\$4,889.00	Not Available	
	904	BBQ Supplies	Not Available	\$56,997.70	Not Available	\$32,763.99	Not Available	\$77,762.39	Not Available	\$48,082.29	Not Available	\$33,561.77
	905	Organization @ BBQ	Not Available	\$52,883.85	Not Available	\$30,847.00	Not Available	\$50,356.28	Not Available	\$17,500.00	Not Available	\$23,800.00
	909	Shrimp Feast	Not Available	\$1,180.00	Not Available	\$1,146.16	Not Available		Not Available		Not Available	
	537	Apple Scapple Festival	Not Available	\$5,362.65	Not Available	\$216.98	Not Available	\$5,667.70	Not Available	\$5,185.04	Not Available	\$6,043.62
	539	Tree Account Fund	Not Available		Not Available	\$250.00	Not Available		Not Available	\$300.00	Not Available	



# Sussex County Fire Service Financial Review and Analysis

## GREENWOOD - CY19-23 BUDGETS & ACTUALS

	CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	541	Beef Stand BBQ	Not Available	\$458.05	Not Available		Not Available		Not Available		Not Available	
	610	T Shirts	Not Available	\$5,476.74	Not Available	\$118.00	Not Available	\$2,160.00	Not Available	\$3,419.05	Not Available	\$6,941.50
	534	Fund Raisers Expense- Other	Not Available		Not Available		Not Available		Not Available	\$4,730.76	Not Available	\$885.00
	556	Christmas Supplies	Not Available		Not Available		Not Available		Not Available		Not Available	\$641.43
	560	Bank Service Fee	Not Available	\$17,307.52	Not Available	\$13,918.36	Not Available	\$18,254.33	Not Available	\$13,320.52	Not Available	\$12,788.29
	586	Sodas	Not Available	\$2,001.07	Not Available	\$1,882.90	Not Available	\$2,268.50	Not Available	\$3,002.48	Not Available	\$2,427.36
	588	Ice Machine	Not Available		Not Available		Not Available	\$5,123.89	Not Available		Not Available	
	594	Trucks	Not Available		Not Available		Not Available		Not Available		Not Available	
	595	Fuel for Trucks	Not Available	\$17,277.13	Not Available	\$12,088.63	Not Available	\$20,100.49	Not Available	\$35,834.76	Not Available	\$24,953.49
	596	Command Unit	Not Available		Not Available		Not Available		Not Available		Not Available	
	597	Repairs	Not Available	\$51,837.28	Not Available	\$32,267.63	Not Available	\$44,311.61	Not Available	\$63,208.33	Not Available	\$129,689.12
	598	New Truck Capital	Not Available		Not Available		Not Available		Not Available		Not Available	\$33,140.59
	598	New Truck Capital Other	Not Available		Not Available		Not Available	\$190,200.50	Not Available		Not Available	
	802	Cleaning Supplies for Trucks	Not Available	\$123.14	Not Available	\$207.88	Not Available	\$400.12	Not Available		Not Available	\$326.31
	594	Trucks -Other	Not Available		Not Available		Not Available	\$8,116.57	Not Available		Not Available	
	601	Service Contracts	Not Available		Not Available		Not Available		Not Available		Not Available	
	602	Air International	Not Available	\$1,999.00	Not Available	\$2,384.89	Not Available	\$2,106.69	Not Available	\$2,076.29	Not Available	\$4,075.00
	604	Ice Machine	Not Available	\$1,452.32	Not Available	\$948.79	Not Available		Not Available		Not Available	
	605	Power Units	Not Available	\$2,215.00	Not Available	\$2,215.00	Not Available	\$2,349.00	Not Available	\$2,415.00	Not Available	\$2,415.00
	606	Copier Lease	Not Available	\$3,988.79	Not Available	\$3,417.95	Not Available	\$3,462.30	Not Available	\$3,161.04	Not Available	\$2,549.77
	607	HVAC Equipment	Not Available		Not Available	\$1,575.00	Not Available	\$1,575.00	Not Available	\$276.56	Not Available	\$190.61
	608	Pest Maintenance	Not Available	\$900.00	Not Available	\$558.00	Not Available	\$582.00	Not Available	\$683.25	Not Available	\$681.64
	609	Monitoring Fire System	Not Available	\$444.96	Not Available		Not Available		Not Available		Not Available	\$1,612.31
	626	Elevator Contract	Not Available	\$2,808.00	Not Available	\$2,952.00	Not Available	\$3,096.00	Not Available	\$3,252.00	Not Available	\$3,420.00
	627	Testing & Inspection of Fire Sprinklers	Not Available	\$1,220.00	Not Available	\$550.00	Not Available	\$1,375.00	Not Available	\$1,100.00	Not Available	\$4,433.50
	628	Hydrostatic Testing SCBAS	Not Available		Not Available		Not Available	\$4,209.75	Not Available		Not Available	\$2,452.00
	629	Fire Hose Test & Ladder Test	Not Available	\$3,822.80	Not Available	\$4,028.00	Not Available	\$4,000.50	Not Available	\$4,684.75	Not Available	\$4,517.25
	630	Computer Service Contract	Not Available	\$9,800.00	Not Available	\$9,300.00	Not Available	\$10,550.00	Not Available	\$12,350.00	Not Available	\$12,913.00
	631	Chief Technologies Mobiles	Not Available	\$1,098.00	Not Available	\$1,464.00	Not Available	\$1,098.00	Not Available	\$1,676.97	Not Available	\$1,848.00
	632	Cloud Services	Not Available		Not Available		Not Available		Not Available		Not Available	\$1,425.00
	700	Funeral Expense	Not Available		Not Available		Not Available		Not Available		Not Available	
	701	Flowers	Not Available	\$1,440.42	Not Available	\$1,510.00	Not Available	\$1,063.95	Not Available	\$1,407.40	Not Available	\$1,117.90
	702	Cards	Not Available	\$35.00	Not Available		Not Available		Not Available	\$267.49	Not Available	
	704	GVFC Memorial Bricks	Not Available		Not Available	\$71.48	Not Available	\$23.95	Not Available	\$23.95	Not Available	
	705	Members Funeral	Not Available	\$47.30	Not Available		Not Available	\$185.00	Not Available	\$391.29	Not Available	
	778	Recreation	Not Available	\$2,530.69	Not Available		Not Available	\$1,087.45	Not Available	\$3,921.00	Not Available	\$219.99
	800	Storms	Not Available		Not Available		Not Available		Not Available	\$188.07	Not Available	
		Adopt a Family Christmas Gifts	Not Available	\$500.00	Not Available	\$500.00	Not Available		Not Available	\$1,949.19	Not Available	\$1,000.00
		Depreciation Ambulance	Not Available	\$59,021.69	Not Available	\$63,469.46	Not Available	\$46,194.40	Not Available	\$54,059.93	Not Available	
		Depreciation Fire	Not Available	\$236,086.78	Not Available	\$253,877.82	Not Available	\$284,379.19	Not Available	\$282,319.23	Not Available	
		Total Expenditures:	Not Available	\$1,227,033.43	Not Available	\$1,023,677.75	Not Available	\$1,435,879.40	Not Available	\$1,484,117.21	Not Available	\$1,613,474.70
		Fund Balance/Retained Earnings:	Not Available	\$497,090.44	Not Available	\$191,786.25	Not Available	\$298,783.66	Not Available	\$87,459.23	Not Available	\$842,949.25

\*In 2022, the ambulance accounts changed (both rev & exp)

## Appendix C12 - Gumboro

Sussex County Fire Service Financial Review and Analysis

**Gumboro- SUMMARY OF FINANCIAL STATEMENTS**

<u>Stmnt of Financial Position</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Assets</b>					
Current Assets					
Cash and Cash Equivalents	\$ 787,893	\$ 948,156	\$ 1,072,932	\$ 1,279,544	\$ 1,366,995
Certificates of Deposit	\$ 443,982	\$ 447,158	\$ 452,492	\$ 473,012	\$ 573,012
Accounts Receivable - Ambulance Billing	\$ 1,508	\$ 800	\$ 3,408	\$ 2,651	\$ 955
	\$ 1,233,383	\$ 1,396,114	\$ 1,528,832	\$ 1,755,207	\$ 1,940,962
Property and Equipment (net of accumulated depreciation)	\$ 2,977,917	\$ 3,511,511	\$ 3,334,805	\$ 3,490,175	\$ 3,435,278
Total Assets	\$ 4,211,300	\$ 4,907,625	\$ 4,863,637	\$ 5,245,382	\$ 5,376,240
<b>Liabilities and Net Assets</b>					
Current Liabilities					
Accounts payable	\$ 5,763	\$ 5,817	\$ 9,516	\$ 9,461	\$ 15,654
Accrued wages and Payroll Liabilities	\$ 11,950	\$ 15,765	\$ 6,471	\$ 5,392	\$ 1,243
Current Portion of Long-Term Debt	\$ 46,012	\$ 71,286	\$ 114,476	\$ 121,368	\$ 127,981
Total Current Liabilities	\$ 63,725	\$ 92,868	\$ 130,463	\$ 136,221	\$ 144,878
Non-Current Liability					
Santander Bank NA			\$ 578,414	\$ 508,521	\$ 437,526
Notes payable: Farmers Bank of Willards	\$ 1,859,792	\$ 2,471,494	\$ 1,764,722	\$ 1,714,246	\$ 1,659,090
Total Long Term Liabilities	\$ 1,859,792	\$ 2,471,494	\$ 2,343,136	\$ 2,222,767	\$ 2,096,616
Total Liabilities	\$ 1,923,517	\$ 2,564,362	\$ 2,473,599	\$ 2,358,988	\$ 2,241,494
Net Assets					
Without Donor Restrictions	\$ 2,287,783	\$ 2,343,263	\$ 2,390,038	\$ 2,886,394	\$ 3,134,836
With Donor Restrictions	\$ -	\$ -	\$ -	\$ -	\$ -
Total Net Assets	\$ 2,287,783	\$ 2,343,263	\$ 2,390,038	\$ 2,886,394	\$ 3,134,836
Total Liabilities & Net Assets	\$ 4,211,300	\$ 4,907,625	\$ 4,863,637	\$ 5,245,382	\$ 5,376,330

# Sussex County Fire Service Financial Review and Analysis

## Gumboro- SUMMARY OF FINANCIAL STATEMENTS

Stmt of Activities & Changes	2019	2020	2021	2022	2023
<b>Support, Grants and Other Revenue</b>					
Ambulance billing	\$ 128,278	\$ 128,234.00	\$ 109,946.00	\$ 90,999.00	\$ 82,728.00
Appropriation - State of Delaware	\$ 672,885	\$ 670,205.00	\$ 696,250.00	\$ 897,633.00	\$ 980,961.00
Fundraiser income	\$ 63,049	\$ 17,195.00	\$ 24,596.00	\$ 150,692.00	\$ 211,859.00
Fund drive	\$ -		\$ 17,519.00	\$ 30,470.00	\$ 26,560.00
Sale of assets		\$ 33,000.00			
Tower and hall rental income	\$ 4,917	\$ 9,431.00	\$ 11,746.00	\$ 13,062.00	\$ 15,042.00
Investment Income	\$ 7,319	\$ 4,345.00	\$ 5,620.00	\$ 20,820.00	\$ 12,899.00
Sussex County Grant	\$ 165,919	\$ 170,913.00	\$ 148,502.00	\$ 428,874.00	\$ 186,792.00
Refunds & rebates	\$ 4,943	\$ 2,525.00	\$ 5,139.00	\$ 1,265.00	\$ 4,130.00
Ambulance Fund Drive	\$ 19,716	\$ 14,830.00	\$ 11,645.00	\$ 13,095.00	\$ 12,755.00
<b>Total Public Support &amp; Contributions + Revenue</b>	<b>\$ 1,067,026</b>	<b>\$ 1,050,678</b>	<b>\$ 1,030,963</b>	<b>\$ 1,646,910</b>	<b>\$ 1,533,726</b>
<b>Expenses</b>					
Fire protection and ambulance costs	\$ 485,802	\$ 478,694	\$ 463,043	\$ 550,340	\$ 586,809
General and administrative	\$ 417,383	\$ 505,311	\$ 508,702	\$ 501,208	\$ 527,358
Fundraising	\$ 64,615	\$ 11,193	\$ 12,443	\$ 99,006	\$ 171,117
<b>Expenses</b>	<b>\$ 967,800</b>	<b>\$ 995,198</b>	<b>\$ 984,188</b>	<b>\$ 1,150,554</b>	<b>\$ 1,285,284</b>
Net Assets (Beginning of Year)	\$ 2,020,983	\$ 2,287,783	\$ 2,343,263	\$ 2,390,038	\$ 2,886,394
Net Assets (End of Year)	\$ 2,120,209	\$ 2,343,263	\$ 2,390,038	\$ 2,886,394	\$ 3,134,836
Change in Net Assets	\$ 99,226	\$ 55,480	\$ 46,775	\$ 496,356	\$ 248,442



Sussex County Fire Service Financial Review and Analysis

**Gumboro- SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmnt of Functional Expenses</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<u>Fire protection and ambulance costs</u>					
Ambulance billing	\$ 10,923	\$ 12,331	\$ 9,271	\$ 6,036	\$ 7,123
Ambulance clothing & uniforms	\$ 10,697	\$ 14,864	\$ 2,408	\$ 4,741	\$ 372
Ambulance supplies	\$ 8,059	\$ 7,098	\$ 6,660	\$ 5,479	\$ 6,874
Fire fuel	\$ 4,306	\$ 7,873	\$ 16,741	\$ 17,710	\$ 17,703
Fire school	\$ 1,585	\$ -	\$ 3,905	\$ 1,654	\$ 5,455
Rescue repairs & maintenance	\$ 44,861	\$ 18,088	\$ 14,613	\$ 29,910	\$ 18,241
Insurance - health	\$ 41,270	\$ 42,151	\$ 39,308	\$ 60,461	\$ 62,157
Payroll	\$ 291,676	\$ 344,196	\$ 329,249	\$ 366,925	\$ 413,883
Payroll Services	\$ 6,270	\$ 6,125	\$ 10,380	\$ 6,452	\$ 1,426
Payroll taxes	\$ 20,591	\$ 1,313	\$ 8,072	\$ 26,139	\$ 27,937
Travel	\$ 2,381	\$ 111			
Utilities	\$ 43,182	\$ 24,544	\$ 22,436	\$ 24,833	\$ 25,638
<b>Total Fire Protection and Ambulance Costs</b>	<b>\$ 485,801</b>	<b>\$ 478,694</b>	<b>\$ 463,043</b>	<b>\$ 550,340</b>	<b>\$ 586,809</b>
<u>General and administrative</u>					
Depreciation	\$ 199,452	\$ 229,130	\$ 205,860	\$ 185,674	\$ 188,004
Building repairs & maintenance	\$ 10,765	\$ 58,884	\$ 90,776	\$ 120,693	\$ 87,398
Contributions	\$ 484	\$ 275	\$ 453	\$ 2,500	\$ 1,872
Convention/meetings/banquets	\$ 12,735	\$ 3,574	\$ 780	\$ 851	\$ 2,800
Dues/subscriptions	\$ 13,497	\$ 10,956	\$ 3,572	\$ 3,550	\$ 4,080
Flowers/Fruit baskets	\$ 242	\$ 3,285	\$ 339	\$ 438	\$ 575
Insurance	\$ 35,496	\$ 36,093	\$ 37,057	\$ 36,077	\$ 47,264
Interest Expense	\$ 76,187	\$ 102,256	\$ 113,770	\$ 100,916	\$ 77,588
Office Supplies	\$ 11,675	\$ 7,693	\$ 5,771	\$ 5,812	\$ 7,364
Other expenses	\$ 7,430	\$ 2,867	\$ 6,719	\$ 4,602	\$ 10,430
Pension	\$ 30,110	\$ 30,599	\$ 27,747	\$ 26,591	\$ 36,363
Professional fees	\$ 13,202	\$ 12,229	\$ 12,443	\$ 6,165	\$ 13,730
Taxes - other	\$ 515	\$ 30	\$ 38	\$ 25	\$ 53
Selling Commission		\$ 3,300			
Fire equipment supplies	\$ -	\$ -	\$ -	\$ 5,650	\$ 48,305
Advertising	\$ 498	\$ 35	\$ 310	\$ 300	\$ 300
Bank Fees	\$ 898	\$ 747	\$ 542	\$ 358	\$ 358
Service Contracts	\$ 4,196	\$ 3,358	\$ 2,525	\$ 1,006	\$ 1,006
<b>Total General and administrative</b>	<b>\$ 417,382</b>	<b>\$ 505,311</b>	<b>\$ 508,702</b>	<b>\$ 501,208</b>	<b>\$ 527,490</b>
<u>Fundraising</u>					
<b>Fundraising Activities</b>	<b>\$ 64,615</b>	<b>\$ 11,193</b>	<b>\$ 12,443</b>	<b>\$ 99,006</b>	<b>\$ 171,117</b>
<b>TOTAL Expenditures</b>	<b>\$ 967,798</b>	<b>\$ 995,198</b>	<b>\$ 984,188</b>	<b>\$ 1,150,554</b>	<b>\$ 1,285,416</b>

Sussex County Fire Service Financial Review and Analysis

**Gumboro- SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmnt of Cash Flows</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Cash Flows from Operating Activities</b>					
Change in Net Assets	\$ 99,226	\$ 55,480	\$ 46,775	\$ 496,356	\$ 248,442
Adjustments to reconcile change in net assets to net cash					
Depreciation	\$ 199,452	\$ 229,130	\$ 205,860	\$ 185,674	\$ 188,004
(Increase) decrease in operating assests:					
Accounts receivable	\$ (841)	\$ 708	\$ (2,608)	\$ 800	\$ 1,725
Increase (decrease) in operating liabilities:					
Accounts payable	\$ (28,591)	\$ (54)	\$ 3,699	\$ 1,848	\$ 6,193
Accrued wages and payroll liabilities	\$ 5,793	\$ 6,015	\$ (9,294)	\$ (3,026)	\$ (4,149)
Total Adjustments	\$ 175,813	\$ 235,799	\$ 197,657	\$ 185,296	\$ 191,773
Net Cash Provided (Used) by Operating Activities	\$ 275,039	\$ 291,279	\$ 244,432	\$ 681,652	\$ 440,215
<b>Cash Flows from Investing Activities</b>					
New Construction Costs	\$ (320,702)	\$ -			
Vehicle Loan Proceeds		\$ 700,000			
Purchase of Vehicle		\$ (700,000)			
Construction Loan Proceeds	\$ 413,824	\$ -			
Net transfers to long-term investments	\$ (4,800)	\$ (5,299)	\$ (5,333)	\$ (20,519)	\$ (100,000)
Purchase of property and equipment	\$ (19,290)	\$ (62,693)	\$ (29,155)	\$ (341,044)	\$ (133,136)
Net Cash Provided (Used) by Investing	\$ 69,032	\$ (67,992)	\$ (34,488)	\$ (361,563)	\$ (233,136)
<b>Cash Flows from Financing Activities</b>					
Repayments of Loan principal	\$ (43,014)	\$ (63,024)	\$ (85,168)	\$ (113,477)	\$ (119,628)
Net Cash Provided (Used) by Financing Activities	\$ (43,014)	\$ (63,024)	\$ (85,168)	\$ (113,477)	\$ (119,628)
Cash & Cash Equivalents (Beginning of Year)	\$ 486,846	\$ 787,893	\$ 948,156	\$ 1,072,932	\$ 1,279,544
Cash & Cash Equivalents (End of Year)	\$ 787,893	\$ 948,156	\$ 1,072,932	\$ 1,279,544	\$ 1,366,995
Net Increase (Decrease) in Cash&CashEquivalents	\$ 301,047	\$ 160,263	\$ 124,776	\$ 206,612	\$ 87,451
<b>Supplemental Cash Flow Information</b>					
Total interest Paid	\$ 74,212	\$ 99,956	\$ 114,264	\$ 100,653	\$ 77,588

# Sussex County Fire Service Financial Review and Analysis

## GUMBORO CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
<b>REVENUES:</b>											
	Interest Income								\$ (100,915.99)		
4000	Ambulance Income	\$ 130,000.00	Not Available	\$ 130,000.00	\$ 129,581.13	\$ 130,000.00	\$ 109,945.77	\$ 130,000.00	\$ 91,860.87	\$ 130,000.00	\$ 84,453.28
4002	Fire Fund Drive	\$ 8,700.00	Not Available	\$ 8,700.00	\$ 8,610.00	\$ 8,700.00	\$ 9,528.75	\$ 8,700.00	\$ 11,305.00	\$ 8,700.00	\$ 13,485.00
4003	Sportsman Banquet		Not Available		\$ 8,585.00				\$ 150,049.03		\$ 209,365.12
4010	State of Delaware	\$ 670,000.00	Not Available	\$ 670,000.00	\$ 669,135.19	\$ 670,000.00	\$ 607,317.80	\$ 670,000.00	\$ 786,569.41	\$ 670,000.00	\$ 856,351.55
4011	State of Delaware - EMS		Not Available				\$ 88,932.31		\$ 111,063.87		\$ 124,609.11
4030	Donation	\$ 500.00	Not Available	\$ 500.00	\$ 2,380.00	\$ 500.00	\$ 7,990.00	\$ 500.00	\$ 19,165.00	\$ 500.00	\$ 12,754.75
4031	EMS Fund Drive	\$ 12,500.00	Not Available	\$ 12,500.00	\$ 12,450.00	\$ 12,500.00	\$ 11,645.00	\$ 12,500.00	\$ 13,095.00	\$ 12,500.00	\$ 13,075.00
4033	Reimbursement - Insurance		Not Available		\$ 1,914.96		\$ 3,187.16				\$ 674.88
4034	Reimbursement - Other		Not Available				\$ 164.73		\$ 554.02		\$ 3,609.26
4035	Pension - Ladies		Not Available		\$ 610.00		\$ 4,972.43		\$ 420.00		\$ 194.00
4036	Pension - Mens		Not Available						\$ 292.00		
4060	Hall Rental	\$ 5,000.00	Not Available	\$ 5,000.00	\$ 4,375.00	\$ 5,000.00	\$ 4,850.00	\$ 5,000.00	\$ 7,750.00	\$ 5,000.00	\$ 7,526.00
4070	Investment Income	\$ 5,000.00	Not Available	\$ 5,000.00	\$ 4,344.50	\$ 5,000.00	\$ 5,620.12	\$ 5,000.00	\$ 20,820.21	\$ 5,000.00	\$ 12,898.83
4080	Reimbursed Expenses		Not Available								\$ (147.87)
4095	Tower Rent	\$ 5,000.00	Not Available	\$ 5,000.00	\$ 5,055.91	\$ 5,000.00	\$ 6,895.87	\$ 5,000.00	\$ 5,311.63	\$ 5,000.00	\$ 7,315.81
4120	Sussex County Funding	\$ 172,000.00	Not Available	\$ 172,000.00	\$ 170,913.43	\$ 172,000.00	\$ 148,502.07	\$ 172,000.00	\$ 369,497.97	\$ 172,000.00	\$ 67,698.45
4130	Sussex County - EMS		Not Available						\$ 59,375.63		\$ 119,093.86
4901	Ways/Means - Other		Not Available				\$ 35.00		\$ 30.00		\$ 1,200.00
4902	Ways/Means - Fundraiser		Not Available				\$ 21,375.00				\$ 1,254.00
4903	Ways/Means - Vending		Not Available						\$ 612.80		\$ 40.00
4197	Sale of Assets		Not Available		\$ 33,000.00						
		\$1,008,700.00	Not Available	\$ 1,008,700.00	\$ 1,050,955.12	\$ 1,008,700.00	\$1,030,962.01	\$ 1,008,700.00	\$ 1,546,856.45	\$1,008,700.00	\$ 1,535,451.03
<b>EXPENDITURES:</b>											
	<b>BOARD OF DIRECTORS</b>										
	Asset Sale Expense	Not Available	Not Available		\$ 3,300.00						
5420	Fuel Purchases	Not Available	Not Available								
5422	Diesel Fuel	Not Available	Not Available		\$ 3,259.62		\$ 2,862.85		\$ 5,907.12		\$ 9,201.84
5424	Gas	Not Available	Not Available		\$ 1,871.67		\$ 6,141.76		\$ 5,181.08		\$ 2,517.29
5426	Propane	Not Available	Not Available		\$ 2,658.02		\$ 4,840.81		\$ 5,664.94		\$ 4,137.34
5420	Fuel Purchases - Other	Not Available	Not Available				\$ 2,895.82		\$ -		\$ 135.44
7040	Fire Fund Drive Expense	Not Available	Not Available				\$ 1,332.90		\$ 1,789.50		\$ 3,016.28
7041	Fundraiser Expense	Not Available	Not Available								\$ 5,317.29
7045	Fire Prevention	Not Available	Not Available				\$ 394.88		\$ 492.92		\$ 751.99
7050	Advertising	Not Available	Not Available	\$ 35.00	\$ 35.00	\$ 35.00	\$ 310.00	\$ 35.00	\$ 300.00	\$ 35.00	\$ 300.00
7200	Bank Fees	Not Available	Not Available	\$ 620.00	\$ 738.46	\$ 620.00	\$ 542.10	\$ 620.00	\$ 358.37	\$ 620.00	\$ 558.65
7550	Charitable Contribution	Not Available	Not Available	\$ 1,000.00	\$ 275.00	\$ 1,000.00	\$ 453.29	\$ 1,000.00	\$ 2,500.00	\$ 1,000.00	\$ 1,871.99
7551	DVFA Annual Dues	Not Available	Not Available	\$ 3,550.00	\$ 3,550.00	\$ 3,550.00	\$ 3,322.00	\$ 3,550.00	\$ 3,550.00	\$ 3,550.00	\$ 3,730.00
7600	Conventions/Meetings/Banquet	Not Available	Not Available	\$ 5,000.00	\$ 3,573.64	\$ 5,000.00	\$ 779.93	\$ 5,000.00	\$ 850.61	\$ 5,000.00	\$ 2,799.76
7800	Dues & Subscriptions	Not Available	Not Available	\$ 5,700.00	\$ 5,606.36	\$ 5,700.00	\$ 250.00	\$ 5,700.00	\$ 433.00	\$ 5,700.00	\$ 350.00
7950	Flowers/Baskets	Not Available	Not Available	\$ 3,000.00	\$ 3,284.93	\$ 3,000.00	\$ 339.33	\$ 3,000.00	\$ 438.00	\$ 3,000.00	\$ 575.00
8100	Insurance Expense	Not Available	Not Available	\$ 38,000.00	\$ 36,092.87	\$ 38,000.00	\$ 37,056.88	\$ 38,000.00	\$ 36,076.97	\$ 38,000.00	\$ 41,161.04
8160	Interest Expense	Not Available	Not Available		\$ 102,256.34		\$ 113,769.85				\$ (107.26)
8300	Office Supplies	Not Available	Not Available								
8302	Office Supplies	Not Available	Not Available		\$ 2,368.62		\$ 940.63		\$ 129.99		\$ 839.92
8304	Quickbooks Software	Not Available	Not Available		\$ 1,774.00		\$ 730.00				
8306	Postage	Not Available	Not Available		\$ 219.55		\$ 497.53		\$ 354.00		\$ 195.00
8300	Office Supplies - Other	Not Available	Not Available	\$ 8,000.00	\$ 733.35	\$ 8,000.00	\$ 3,602.39	\$ 8,000.00	\$ 1,265.27	\$ 8,000.00	\$ 516.08
8601	Pension Payments	Not Available	Not Available	\$ 48,000.00	\$ 30,598.87	\$ 48,000.00	\$ 27,746.95	\$ 48,000.00	\$ 28,591.32	\$ 48,000.00	\$ 35,019.95
8800	Accounting Fees	Not Available	Not Available	\$ 6,200.00	\$ 6,125.00	\$ 6,200.00	\$ 6,100.00	\$ 6,200.00	\$ 6,165.00	\$ 6,200.00	\$ 7,979.00
8801	Legal & Professional Fees	Not Available	Not Available	\$ 6,700.00	\$ 6,630.00	\$ 6,700.00	\$ 6,342.79	\$ 6,700.00	\$ 6,452.00	\$ 6,700.00	\$ 7,300.76
8802	Mutual Relief Assoc.	Not Available	Not Available	\$ 6,000.00	\$ 5,599.16	\$ 6,000.00	\$ 6,105.98	\$ 6,000.00	\$ 6,405.59	\$ 6,000.00	\$ 6,103.37
8940	Taxes - Other	Not Available	Not Available	\$ 1,000.00	\$ 38.00	\$ 1,000.00	\$ 38.01	\$ 1,000.00	\$ 25.00	\$ 1,000.00	\$ 53.01
8950	Travel Expense	Not Available	Not Available		\$ 111.96						
8951	Memorial Service	Not Available	Not Available						\$ 1,256.97		
8960	Computers/Software Maintenance	Not Available	Not Available								\$ 5,423.00
9000	Utilities	Not Available	Not Available								
9001	Phone	Not Available	Not Available		\$ 8,312.54		\$ 7,922.38		\$ 10,322.47		\$ 11,753.65
9002	Fuel Oil	Not Available	Not Available		\$ 83.40						

# Sussex County Fire Service Financial Review and Analysis

## GUMBORO CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
9003	Water Exchange Tank Monthly	Not Available	Not Available		\$ 1,126.20		\$ 1,150.70		\$ 1,256.52		\$ 1,271.52
9004	Electric	Not Available	Not Available		\$ 10,517.99		\$ 10,012.12		\$ 11,995.90		\$ 13,862.50
9005	Internet	Not Available	Not Available		\$ 2,273.62		\$ 2,735.39		\$ 1,797.01		\$ 2,048.30
9006	Security	Not Available	Not Available		\$ 324.00		\$ 624.00		\$ 2,336.85		\$ 1,271.50
9007	Trash	Not Available	Not Available		\$ 4,217.57		\$ 3,503.11		\$ 1,729.37		\$ 1,474.06
9000	Utilities - Other	Not Available	Not Available	\$ 34,000.00	\$ 369.18	\$ 34,000.00	\$ 997.72	\$ 34,000.00	\$ 804.81	\$ 34,000.00	
	CAPITAL EXPENDITURES	Not Available	Not Available								
9400	Building - Monthly Payment	Not Available	Not Available	\$ 118,489.00		\$ 118,489.00	\$ 9,874.08	\$ 118,489.00		\$ 118,489.00	\$ 118,488.96
9450	New Engine 1 - Monthly Payment	Not Available	Not Available	\$ 55,620.00		\$ 55,620.00		\$ 55,620.00		\$ 55,620.00	\$ 78,619.86
	CHIEF	Not Available	Not Available								
5470	Gear Replacement	Not Available	Not Available	\$ 10,500.00	\$ 6,032.67	\$ 10,500.00	\$ 7,279.29	\$ 10,500.00	\$ 21,156.99	\$ 10,500.00	\$ 40,458.84
5475	Gear Clean/Repair	Not Available	Not Available	\$ -		\$ -	\$ 43.99	\$ -		\$ -	
5490	Training	Not Available	Not Available	\$ 5,000.00	\$ 665.00	\$ 5,000.00	\$ 3,905.00	\$ 5,000.00	\$ 1,653.80	\$ 5,000.00	\$ 5,005.00
5491	New Equipment	Not Available	Not Available				\$ 729.50				\$ 130,134.46
5492	Chief Technologies	Not Available	Not Available						\$ 3,778.00		
	CHIEF ENGINEER	Not Available	Not Available								
5451	Misc.	Not Available	Not Available				\$ 53.00		\$ 132.47		\$ 71.95
5820	Repairs & Maintenance	Not Available	Not Available								
	2002 Pierce	Not Available	Not Available		\$ 6,258.38		\$ 5,007.29		\$ 10,451.13		
	1986 Mack Tanker	Not Available	Not Available		\$ 8,381.96		\$ 12,942.19		\$ 4,085.71		
	1999 Mack	Not Available	Not Available				\$ 841.48				
	2020 Pierce	Not Available	Not Available				\$ 1,088.63		\$ 1,403.94		
	Apparatus Repair/Maintenance	Not Available	Not Available		\$ 9,924.75						
	Brush Truck	Not Available	Not Available				\$ 354.24				\$ 243.76
	Cleaning	Not Available	Not Available		\$ 1,191.90						
	Engine Expense	Not Available	Not Available		\$ (1,101.88)				\$ 3,177.68		
	Equipment Misc. Parts	Not Available	Not Available				\$ 485.50				
	Rescue Expense	Not Available	Not Available		\$ 3,751.92		\$ 223.58		\$ 1,490.84		\$ 5,344.78
	Software Update & Maintenance	Not Available	Not Available		\$ 2,441.08		\$ 6,142.41		\$ 4,322.99		\$ 183.80
	Tanker	Not Available	Not Available		\$ 10,470.92						
	Traffic Control Unit	Not Available	Not Available		\$ 449.92				\$ 185.00		
	Van 79-9	Not Available	Not Available		\$ 785.65						
	Repairs & Maintenance - Other	Not Available	Not Available	\$ 50,000.00	\$ 5,399.99	\$ 50,000.00	\$ 24,554.98	\$ 50,000.00	\$ 43,134.89	\$ 50,000.00	\$ 68,824.79
	EMS	Not Available	Not Available								
5009	EMS Fund Drive Expense	Not Available	Not Available	\$ 5,000.00	\$ 2,660.43	\$ 5,000.00	\$ 1,319.38	\$ 5,000.00	\$ 1,670.82	\$ 5,000.00	\$ 1,803.87
5010	Ambulance Billing Service	Not Available	Not Available	\$ 14,000.00	\$ 12,330.88	\$ 14,000.00	\$ 9,270.88	\$ 14,000.00	\$ 6,036.28	\$ 14,000.00	\$ 7,908.54
5015	COVID-19	Not Available	Not Available	\$ 4,000.00	\$ 1,801.52	\$ 4,000.00	\$ 142.44	\$ 4,000.00	\$ 159.98	\$ 4,000.00	\$ -
5020	Clothing/Uniform	Not Available	Not Available	\$ 4,000.00	\$ 3,918.11	\$ 4,000.00	\$ 2,408.15	\$ 4,000.00	\$ 4,741.34	\$ 4,000.00	\$ 371.67
5021	Fuel EMS	Not Available	Not Available						\$ 957.27		
5050	Medical Supplies	Not Available	Not Available	\$ 10,000.00	\$ 7,098.05	\$ 10,000.00	\$ 4,251.93	\$ 10,000.00	\$ 2,497.98	\$ 10,000.00	\$ 6,727.08
8150	Healthcare	Not Available	Not Available	\$ 42,500.00	\$ 42,151.37	\$ 42,500.00	\$ 33,202.09	\$ 42,500.00	\$ 60,461.25	\$ 42,500.00	\$ 62,157.02
8151	Medical Testing Employees	Not Available	Not Available				\$ 327.78				
8152	R&M - Ambulance	Not Available	Not Available	\$ 25,000.00	\$ 3,723.44	\$ 25,000.00	\$ 3,515.62	\$ 25,000.00	\$ 7,747.17	\$ 25,000.00	\$ 6,337.45
	Ambulance Equipment Repair	Not Available	Not Available		\$ 750.79						
8153	Oxygen	Not Available	Not Available		\$ 91.00		\$ 222.00		\$ 483.00		\$ 255.00
8154	Pagers/Radios - EMS	Not Available	Not Available								\$ 3,290.70
8155	Training - EMS	Not Available	Not Available				\$ 405.00		\$ 815.69		\$ 35.00
8156	New Equipment	Not Available	Not Available	\$ 15,000.00		\$ 15,000.00	\$ 7,552.06	\$ 15,000.00		\$ 15,000.00	\$ 7,594.71
8400	Payroll Wages	Not Available	Not Available	\$ 320,000.00		\$ 320,000.00	\$ 329,248.90	\$ 320,000.00	\$ 366,995.29	\$ 320,000.00	\$ 402,157.28
8425	Payroll Expenses	Not Available	Not Available		\$ 344,183.46		\$ 16,515.03		\$ 26,138.82		\$ 58,331.65
8426	Penalties & Interest	Not Available	Not Available		\$ 12.09		\$ 15.68				
8500	Payroll Taxes	Not Available	Not Available	\$ 25,000.00	\$ 682.15	\$ 25,000.00		\$ 25,000.00		\$ 25,000.00	\$ 144.40
8550	Simple Expense - Employer Match	Not Available	Not Available		\$ 630.88		\$ 1,921.26		\$ 1,297.47		\$ 1,112.58
	FIRE POLICE	Not Available	Not Available								
5610	Supplies	Not Available	Not Available	\$ 1,400.00	\$ 1,433.56	\$ 1,400.00	\$ 1,081.04	\$ 1,400.00	\$ 2,028.05	\$ 1,400.00	\$ 184.00
5611	Gear	Not Available	Not Available				\$ 3,461.65				
	HALL RENTAL	Not Available	Not Available								
9501	Security Deposit Refund	Not Available	Not Available				\$ 400.00		\$ 1,500.00		\$ 2,030.00
9502	Hall Renovations	Not Available	Not Available	\$ 25,000.00		\$ 25,000.00		\$ 25,000.00	\$ 2,175.00	\$ 25,000.00	\$ -
9502	Hall Supplies	Not Available	Not Available						\$ 858.30		\$ 1,896.43
	Hall Rental Expense - Other	Not Available	Not Available		\$ 1,066.02		\$ 205.00		\$ 782.67		\$ 480.00
	HOUSE COMMITTEE	Not Available	Not Available								



# Sussex County Fire Service Financial Review and Analysis

## GUMBORO CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
7350	Building Expense	Not Available	Not Available								
	Pool Room - up to \$9000	Not Available	Not Available				\$ 7,221.71				\$ 89.64
7352	Janitorial Supplies	Not Available	Not Available	\$ 3,000.00	\$ 2,939.98	\$ 3,000.00	\$ 2,870.82	\$ 3,000.00		\$ 3,000.00	\$ 4,082.71
7354	Repairs & Maintenance	Not Available	Not Available		\$ 6,941.91		\$ 7,161.52				\$ 1,200.62
7350	Building Expenses - Other	Not Available	Not Available	\$ 125,000.00	\$ 562.56	\$ 125,000.00	\$ 6,889.76	\$ 125,000.00	\$ 26,131.31	\$ 125,000.00	\$ 2,344.61
7351	Building Supplies	Not Available	Not Available	\$ 1,000.00		\$ 1,000.00	\$ 572.47	\$ 1,000.00	\$ 1,718.40	\$ 1,000.00	\$ 1,637.07
8206	Service Contracts	Not Available	Not Available	\$ 3,500.00	\$ 3,358.00	\$ 3,500.00	\$ 2,525.48	\$ 3,500.00	\$ 1,006.29	\$ 3,500.00	\$ 673.00
8207	Landscaping/Snow	Not Available	Not Available	\$ 6,900.00	\$ 6,825.00	\$ 6,900.00	\$ 5,700.00	\$ 6,900.00	\$ 5,750.00	\$ 6,900.00	\$ 9,108.60
	Miscellaneous	Not Available	Not Available		\$ 207.03		\$ 563.32		\$ 284.77		\$ 479.07
5450	Fire Equipment Supplies	Not Available	Not Available		\$ 6,234.15		\$ 1,201.86		\$ 1,622.04		\$ 2,996.25
	Supplies - Other	Not Available	Not Available		\$ 358.66						
	WAYS & MEANS	Not Available	Not Available								
5005	Sportsman Night Expense	Not Available	Not Available		\$ 10,492.67		\$ 4,324.70		\$ 95,503.40		\$ 151,790.52
5006	Annual Banquet	Not Available	Not Available								
8200	Supplies - Fundraising	Not Available	Not Available		\$ 259.51						
	Ways & Means - Other	Not Available	Not Available	\$ 20,000.00		\$ 20,000.00	\$ 5,000.00	\$ 20,000.00	\$ 4,157.04	\$ 20,000.00	\$ 3,750.00
61700	Computer & Internet Expenses	Not Available	Not Available		\$ 1,800.00		\$ 119.99				
7700	Depreciation Expense	Not Available	Not Available		\$ 229,129.74		\$ 205,859.63		\$ 185,674.07		
9050	Uncategorized Expenses	Not Available	Not Available		\$ (207.03)						
9600	New Construction	Not Available	Not Available		\$ (4,666.69)						
9601	Building	Not Available	Not Available		\$ 3,709.20						
9602	Equipment Rental	Not Available	Not Available		\$ 957.49		\$ 1,040.28		\$ 1,040.28		\$ 1,040.28
	Total Expenditures:	Not Available	Not Available	\$ 1,056,714.00	\$ 994,498.61	\$ 1,056,714.00	\$ 994,061.69	\$ 1,056,714.00	\$ 1,049,638.00	\$ 1,056,714.00	\$ 1,360,814.22
	Fund Balance/Retained Earnings:	Not Available	Not Available	\$ (48,014.00)	\$ 56,456.51	\$ (48,014.00)	\$ 36,900.32	\$ (48,014.00)	\$ 497,218.45	\$ (48,014.00)	\$ 174,636.81

## Appendix C12 - Indian River



Sussex County Fire Service Financial Review and Analysis

**Indian River - SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmnt of Financial Position</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Assets</b>					
<u>Current Assets</u>					
Cash and Cash Equivalents	\$ 1,565,756	\$ 1,856,787	\$ 2,271,783	\$2,778,447	\$ 2,984,058
Certificate of Deposit	\$ 168,129	\$ 177,105	\$ 177,802	\$ 181,198	\$ 1,590,083
Total Current Assets	\$ 1,733,885	\$ 2,033,892	\$ 2,449,585	\$2,959,645	\$ 4,574,141
<u>Property and Equipment</u>					
Buildings and Improvements	\$ 1,960,731	\$ 2,164,871	\$ 2,164,871	\$2,179,573	\$ 2,188,073
Building Equipment				\$ 94,983	\$ 111,435
Equipment				\$1,554,231	\$ 1,554,231
Marine Equipment				\$ 196,846	\$ 196,846
Trucks				\$1,406,156	\$ 1,406,156
Vehicles	\$ 2,727,732	\$ 2,723,868	\$ 2,533,197	\$2,567,005	\$ 2,575,795
Equipment	\$ 1,761,861	\$ 1,770,964	\$ 3,219,466		
Land	\$ 1,047,894	\$ 1,047,894	\$ 1,047,894	\$1,047,894	\$ 1,047,894
Total Cost	\$ 7,498,218	\$ 7,707,597	\$ 8,965,428	\$9,046,688	\$ 9,080,430
Less Accumulated Depreciation	\$(4,505,930)	\$(4,826,011)	\$(4,930,653)	\$(5,182,840)	\$(5,504,817)
Net Land Property and Equipment	\$ 2,992,288	\$ 2,881,586	\$ 4,034,775	\$3,863,848	\$ 3,575,613
<u>Other Assets</u>					
Investments	\$ 1,453,610	\$ 1,446,231	\$ 1,761,622	\$1,606,176	\$ 1,798,233
Total other assets	\$ 1,453,610	\$ 1,446,231	\$ 1,761,622	\$1,606,176	\$ 1,798,233
Total Assets	\$ 6,179,783	\$ 6,361,709	\$ 8,245,982	\$8,429,669	\$ 9,947,987
<b>Liabilities and Net Assets</b>					
<u>Current Liabilities</u>					
Accounts Payable		\$ 38,391	\$ 33,507	\$ 14,362	\$ 14,243
Credit Cards Payable	\$ 4,672	\$ 2,873	\$ 5,788	\$ 2,572	\$ 4,579
Current Portion of Long-Term Debt	\$ 57,470	\$ 60,548	\$ 167,340	\$ 120,972	\$ 223,546
Total Current Liabilities	\$ 62,142	\$ 101,812	\$ 206,635	\$ 137,906	\$ 242,368
<u>Non-Current Liability</u>					
Notes Payable - net of current position	\$ 267,400	\$ 135,654	\$ 1,295,161	\$ 950,214	\$ 1,605,841
Total Long Term Liabilities	\$ 267,400	\$ 135,654	\$ 1,295,161	\$ 950,214	\$ 1,605,841
Total Liabilities	\$ 329,542	\$ 237,466	\$ 1,501,796	\$1,088,120	\$ 1,848,209
<u>Net Assets</u>					
Without Donor Restrictions	\$ 5,850,241	\$ 6,124,243	\$ 6,744,186	\$7,341,549	\$ 8,099,778
With Donor Restrictions					
Total Net Assets	\$ 5,850,241	\$ 6,124,243	\$ 6,744,186	\$7,341,549	\$ 8,099,778
Total Liabilities & Net Assets	\$ 6,179,783	\$ 6,361,709	\$ 8,245,982	\$8,429,669	\$ 9,947,987

# Sussex County Fire Service Financial Review and Analysis

## Indian River - SUMMARY OF FINANCIAL STATEMENTS

Stmnt of Activities & Changes	2019	2020	2021	2022	2023
<b>Support, Grants and Other Revenue</b>					
Donations	\$ 139,037	\$ 155,184.00	\$ 240,139	\$ 263,092	\$ 273,777
Fundraising	\$ 6,273	\$ 2,431.00	\$ 3,361	\$ 7,524	\$ 7,119
Government Appropriations	\$ 832,829	\$ 828,386.00	\$ 931,892	\$ 1,093,357	\$ 1,176,322
Hall rental income	\$ 18,129	\$ 14,535.00	\$ 17,107	\$ 23,375	\$ 23,725
Other Income	\$ 6,905	\$ 1,805.00	\$ 2,664	\$ 1,800	\$ 270
Ladies Auxiliary Income	\$ 49,382	\$ 6,594.00	\$ 2,801	\$ 62,603	\$ 67,590
<b>Total Public Support &amp; Contributions + Reve</b>	<b>\$ 1,052,555</b>	<b>\$ 1,008,935</b>	<b>\$ 1,197,964</b>	<b>\$ 1,451,751</b>	<b>\$ 1,548,803</b>
<b>Other Income</b>					
Proceeds from the Sale of Assets			\$ 44,500	\$ 16,000	\$ -
Interest Income	\$ 22,769	\$ 25,850	\$ 2,523	\$ 3,871	\$ 32,032
Dividend Income			\$ 22,972	\$ 27,509	\$ 33,191
Realized Gains/Capital Gain	\$ 221,163	\$ 80,257	\$ 31,011	\$ 35,362	\$ 12,189
Capital Gains Distributions				\$ 35,937	\$ 20,920
Unrealized Gains (Loss)				\$ (143,472)	\$ 127,890
Investment Fees				\$ (13,772)	\$ (13,610)
Other Income	\$ (5,863)				
<b>Total Other Income</b>	<b>\$ 232,206</b>	<b>\$ 106,107</b>	<b>\$ 101,006</b>	<b>\$ (38,565)</b>	<b>\$ 212,612</b>
<b>Expenses</b>					
Program Services	\$ 470,226	\$ 473,611	\$ 437,686	\$ 525,013	\$ 613,086
Management and General	\$ 357,403	\$ 336,897	\$ 316,307	\$ 265,320	\$ 289,216
Fundraising	\$ 50,326	\$ 30,532	\$ 37,536	\$ 70,056	\$ 100,884
<b>Expenses</b>	<b>\$ 877,955</b>	<b>\$ 841,040</b>	<b>\$ 791,529</b>	<b>\$ 860,389</b>	<b>\$ 1,003,186</b>
Net Assets (Beginning of Year)	\$ 5,437,572	\$ 5,850,241	\$ 6,298,022	\$ 6,788,785	\$ 7,341,549
Net Assets (End of Year)	\$ 5,850,241	\$ 6,124,243	\$ 6,744,186	\$ 7,341,549	\$ 8,099,778
Change in Net Assets	\$ 412,669	\$ 274,002	\$ 446,164	\$ 552,764	\$ 758,229

Financials were restated:

Sussex County Fire Service Financial Review and Analysis

**Indian River - SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmt of Functional Expenses</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Fundraising Expenses</b>					
Postage/Post Office/Paypal Solicitations		\$ 2,657	\$ 3,280	\$ 19,169	\$ 18,825
Fundraising Drive Expenses		\$ 9,364	\$ 27,657	\$ 5,662	\$ 20,107
Grant Funded Expenses				\$ 2,687	\$ -
Soda Machine		\$ 356	\$ 534	\$ 526	\$ 1,032
Miscellaneous Fundraising Expenses		\$ 6,951	\$ 3,645		
Hall Rental Expenses				\$ 3,000	\$ 400
Supplies	\$ 14,525				
Food & beverage	\$ 570				
Ladies Auxiliary Expenses	\$ 35,231	\$ 11,204	\$ 2,420	\$ 39,012	\$ 60,520
<b>Total Fundraising expenses</b>	<b>\$ 50,326</b>	<b>\$ 30,532</b>	<b>\$ 37,536</b>	<b>\$ 70,056</b>	<b>\$ 100,884</b>
<b>Management and General</b>					
Accounting	\$ 21,411	\$ 17,030	\$ 13,549		
Advertising	\$ 16,564	\$ 12,696	\$ 1,631	\$ 11,868	\$ 670
Bank Charges	\$ 780	\$ 652	\$ 856	\$ 906	\$ 1,203
Building/Grounds Repairs and Maintenance	\$ 30,695	\$ 61,815	\$ 120,504	\$ 95,113	\$ 88,738
Contributions	\$ 13,161	\$ 50	\$ 8,000	\$ -	\$ 2,194
Community Relations	\$ 22,646	\$ 11,319	\$ 12,932	\$ 11,875	\$ (187)
Convention	\$ 15,522	\$ 15,517	\$ 12,018	\$ 17,080	\$ 28,106
Depreciation	\$ 52,659	\$ 56,496	\$ 54,972	\$ 48,073	\$ 60,191
Dues and Subscriptions	\$ 11,491	\$ 9,614	\$ 7,102	\$ 6,496	\$ 10,023
Equipment Repairs and Maintenance				\$ 6,514	\$ 29,194
Food and Beverage	\$ 2,375	\$ 273			
Gifts and Flowers	\$ 3,759	\$ 1,658			
Insurance	\$ 36,117	\$ 35,926	\$ 39,725	\$ 39,588	\$ 42,622
Interest Expense	\$ 71,591	\$ 63,234	\$ -		
Office expenses	\$ 3,860	\$ 6,299	\$ 6,354	\$ 11,284	\$ 10,078
Professional Fees				\$ 13,625	\$ 15,095
Security	\$ 2,499	\$ 540			
Sick and Sunshine				\$ 646	\$ 718
Supplies	\$ 13,721	\$ 3,235			
Taxes and Licenses	\$ 15	\$ 976	\$ (175)	\$ 359	\$ 255
Telephone	\$ 8,854	\$ 12,944	\$ 13,166		
Trash Removal	\$ -	\$ -			
Travel	\$ 25	\$ 621	\$ (817)	\$ 1,893	\$ 316
Utilities	\$ 29,658	\$ 26,002	\$ 26,490		
<b>Total Management and General</b>	<b>\$ 357,403</b>	<b>\$ 336,897</b>	<b>\$ 316,307</b>	<b>\$ 265,320</b>	<b>\$ 289,216</b>

Sussex County Fire Service Financial Review and Analysis

**Indian River - SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmnt of Financial Position</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<u>Program Services</u>					
<u>Fire Service</u>					
Benefits Paid to Members	\$ 11,520	\$ 16,256			
Chiefs Operating Budget			\$ 49,308		
Meals	\$ 728	\$ 687			
Depreciation	\$ 337,646	\$ 312,455	\$ 241,288	\$ 252,643	\$ 261,786
Dues and Subscriptions		\$ -	\$ 88		
Fuel	\$ 11,670	\$ 7,367	\$ 12,478		
First Responders	\$ 12,918	\$ 12,561			
First Responder Fuel				\$ 10,274	\$ 2,602
First Responder Repairs				\$ 37,906	\$ 21,040
First Responder Medical Supplies				\$ -	\$ 824
Fire Police	\$ 228	\$ -		\$ 480	\$ 384
Fire Prevention	\$ 5,832	\$ 7,713	\$ 8,287	\$ 2,985	\$ 6,815
Interest Expense				\$ 42,976	\$ 38,399
Chief Eng - Equipment Repairs				\$ 66,574	\$ 69,594
Chief Eng - Fuel				\$ 16,554	\$ 15,516
Chief Eng - Meals				\$ 1,241	\$ 2,153
Chief Eng				\$ 73,012	\$ 149,851
Pension Plan			\$ 15,299	\$ 13,931	\$ 15,828
Telephone	\$ 170				
Supplies	\$ 14,784	\$ 44,701	\$ 29,952		
Training	\$ 8,956	\$ 1,525	\$ 2,805	\$ 1,958	\$ 5,681
Repairs and Maintenance	\$ 48,780	\$ 66,738	\$ 76,529		
Uniforms and Lettering	\$ 10,334	\$ -	\$ 1,624	\$ 3,311	\$ 6,993
<u>Marine Services</u>					
Depreciation	\$ -				
Marine Fuel	\$ 197	\$ -			
Repairs and Maintenance	\$ 5,998	\$ 3,443	\$ 28	\$ 1,168	\$ 15,620
Supplies	\$ 165	\$ 165			
Training	\$ 300				
<b>Total Fire and Marine Services</b>	<b>\$ 470,226</b>	<b>\$ 473,611</b>	<b>\$ 437,686</b>	<b>\$ 525,013</b>	<b>\$ 613,086</b>
<b>TOTAL EXPENSES</b>	<b>\$ 877,955</b>	<b>\$ 841,040</b>	<b>\$ 791,529</b>	<b>\$ 860,389</b>	<b>\$ 1,003,186</b>

# Sussex County Fire Service Financial Review and Analysis

## Indian River - SUMMARY OF FINANCIAL STATEMENTS

Stmnt of Cash Flows	2019	2020	2021	2022	2023
<b>Cash Flows from Operating Activities</b>					
Change in Net Assets	\$ 412,669	\$ 274,002	\$ 507,441	\$ 552,797	\$ 758,229
Adjustments to reconcile change in net assets to net cash					
Depreciation and amortization			\$ 296,260	\$ 300,716	\$ 321,977
Loss (gain) on sale of investments			\$ (67,698)	\$ (35,362)	\$ (12,189)
Unrealized loss (gain) on investments				\$ 143,472	\$ (127,890)
Accounts Payable		\$ 38,391	\$ 4,884	\$ 23,365	\$ (119)
Income earned on investments			\$ (69,995)		
Investment in CD	\$ 156,603	\$ (8,975)			
Credit Card Payable	\$ 4,672	\$ (1,800)			\$ 2,006
Net Cash Provided (Used) by Operating Activities	\$ 573,944	\$ 301,618	\$ 670,892	\$ 984,988	\$ 942,014
<b>Cash Flows from Investing Activities</b>					
Acquisition of property & equipment	\$ (247,646)	\$ (223,081)	\$ (1,257,832)	\$ (81,260)	\$ (33,743)
Accumulated Depreciation	\$ 337,065	\$ 365,087			
Proceeds from sale of investments			\$ 70,378	\$ 434,360	\$ 168,098
Wilmington Trust Invest/Purchase of Investment	\$ (230,745)	\$ (256,022)	\$ (27,860)	\$ (520,090)	\$ (1,628,960)
Net Cash Provided (Used) by Investing	\$ (141,326)	\$ (114,016)	\$ (1,215,314)	\$ (166,990)	\$ (1,494,605)
<b>Cash Flows from Financing Activities</b>					
Notes Payable increase			\$ -	\$ -	\$ 1,052,000
Repayments of Notes payable	\$ (44,560)	\$ (64,700)	\$ (311,334)	\$ (311,334)	\$ (293,798)
Net Cash Provided (Used) by Financing Activities	\$ (44,560)	\$ (64,700)	\$ (311,334)	\$ (311,334)	\$ 758,202
Cash & Cash Equivalents (Beginning of Year)	\$ 1,345,829	\$ 1,733,885	\$ 1,856,878	\$ 2,271,783	\$ 2,778,447
Cash & Cash Equivalents (End of Year)	\$ 1,733,885	\$ 1,856,787	\$ 2,271,783	\$ 2,778,447	\$ 2,984,058
Net Increase (Decrease) in Cash&CashEquival	\$ 388,056	\$ 122,902	\$ 414,905	\$ 506,664	\$ 205,611

There is a change here in cash from end to beginning.



# Sussex County Fire Service Financial Review and Analysis

## INDIAN RIVER - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
<b>REVENUES:</b>											
	Operating Budget Allocations	\$ 803,711.00		\$ 828,147.00		\$ 865,795.00		\$ 937,561.00		\$ 1,110,351.00	
	Reserve Allocations			\$ 205,165.00		\$ 186,760.00		\$ 319,848.00			
	Ladies auxiliary income										
	Ladies Auxiliary Credit Card Sa		\$ 34,915.40		\$ 2,769.80		\$ 2,801.25		\$ 13,890.24		\$ 15,700.46
	Ladies axillary income - Other		\$ 14,466.17		\$ 3,824.34		\$ -		\$ 48,713.25		\$ 51,889.97
	Contributions (Donations)										
	Charitable Fundraising		\$ 573.00		\$ 300.00		\$ 200.00		\$ 220.00		\$ 25.46
	Corporate Contributions		\$ 36,517.51		\$ 24,825.00		\$ 48,900.00		\$ 39,285.16		\$ 61,193.22
	Fire Prevention		\$ 432.50		\$ 570.41		\$ 553.00		\$ 8,160.76		\$ 8,705.20
	Fund Drive Contributions		\$ 87,705.49		\$ 112,948.24		\$ 104,395.09		\$ 175,782.47		\$ 191,479.45
	Memorial Contributions										
	Nana's Kids Campaign Dorothy Gu		\$ 10,464.61		\$ 9,026.20		\$ 8,199.57		\$ 8,891.94		\$ 1,750.00
	Memorial Contributions - Other		\$ 365.00		\$ 1,750.00		\$ 180.00		\$ 50.00		\$ -
	Contributions (Donations) - Other		\$ 2,978.66		\$ 5,764.00		\$ 77,710.86		\$ 30,701.88		\$ 10,623.50
	Fundraising Income										
	Sales Income										
	Beverage Sales		\$ 599.36		\$ 489.75		\$ 451.11		\$ 606.20		\$ 367.50
	Discount Cards		\$ 1,200.00		\$ -		\$ -		\$ -		\$ 21.00
	Sales Income - Other		\$ 3,517.39		\$ 1,869.80		\$ 2,012.00		\$ 6,619.25		\$ 6,414.06
	50 & 50 Ticket Sales		\$ 789.00		\$ 71.00		\$ 153.50		\$ 298.50		\$ 216.00
	Fundraising Income - Other		\$ 167.00		\$ -		\$ 744.54		\$ -		\$ 100.00
	Government Appropriations										
	County Funding		\$ 85,153.57		\$ 74,122.34		\$ 69,338.90		\$ 105,125.96		\$ 119,252.23
	Grant Revenue										
	County Grants		\$ 29,959.36		\$ 32,947.94		\$ 123,092.40		\$ 32,219.95		\$ 19,595.94
	Federal Grants	\$ 243,419.00	\$ 32,471.00		\$ 27,247.00	\$ 34,000.00	\$ 28,297.00	\$ 34,000.00	\$ -	\$ 154,500.00	\$ 64,900.00
	State Grants		\$ 69,496.03		\$ 7,500.00		\$ 164,046.00		\$ -		\$ 252,787.00
	Grant Revenue - Other		\$ -		\$ -		\$ -		\$ 37,928.00		\$ -
	State Funding		\$ 615,749.09		\$ 686,568.84		\$ 547,117.69		\$ 918,083.28		\$ 719,786.42
	Other Income										
	Pool Filling Revenues		\$ 400.00		\$ 30.00		\$ 400.00		\$ 800.00		\$ 270.00
	Other income - Other		\$ 6,505.09		\$ 1,775.00		\$ 2,263.65		\$ 999.77		\$ 0.07
	Rental Income										
	Equipment Rental Non-Member		\$ 450.00		\$ -		\$ -		\$ -		\$ -
	Hall Rental Deposits		\$ 700.00		\$ (200.00)		\$ -		\$ 225.00		\$ 500.00
	Hall Rental Income Member		\$ 900.00		\$ 300.00		\$ 345.00		\$ 1,075.00		\$ 1,275.00
	Hall Rental Non-Member		\$ 5,375.00		\$ 35.00		\$ 1,862.28		\$ 4,075.00		\$ 3,950.00
	Land Rental		\$ 9,504.19		\$ 10,800.00		\$ 12,200.00		\$ 18,000.00		\$ 18,000.00
	Rental Income - Other		\$ 1,200.00		\$ 3,600.00		\$ 2,700.00		\$ -		\$ -
	Other Income										
	Non-taxable investment income		\$ -		\$ 97.36		\$ -		\$ -		\$ -
	Basis of Investments Sold		\$ -		\$ (574,900.69)		\$ -		\$ -		\$ (155,909.46)
	Proceeds from Sale of Investme		\$ -		\$ 547,902.59		\$ -		\$ -		\$ 168,097.72
	Capital Gains		\$ 216,863.00		\$ 27,683.23		\$ 45,744.00		\$ (51,474.82)		\$ 20,919.59
	Proceeds from Sale of Asset		\$ 5,000.00		\$ 79,572.30		\$ 44,500.00		\$ 16,000.00		\$ -
	Interest Revenue		\$ 2,931.70		\$ 5,549.08		\$ 2,522.82		\$ 3,870.65		\$ 32,033.13
	Dividend Revenue		\$ 13,131.49		\$ 20,203.79		\$ 22,972.00		\$ 27,509.33		\$ 33,190.54
	Unrealized Gains (Loss)		\$ 14,083.62		\$ 142,367.28		\$ -		\$ (143,472.00)		\$ 127,890.36
		\$1,047,130.00	\$1,304,564.23	\$1,033,312.00	\$1,257,409.60	\$1,086,555.00	\$1,313,702.66	\$1,291,409.00	\$1,304,184.77	\$1,264,851.00	\$1,775,024.36
<b>EXPENDITURES:</b>											
	Fundraising Expenses										
	Fund Drive Solicitations	\$ 14,000.00		\$ 14,700.00		\$ 15,800.00		\$ 16,500.00		\$ 19,750.00	
	Annual Post Office Box Service		\$ -		\$ 1,190.18		\$ -		\$ 1,549.42		\$ 592.00
	PayPal Transaction Fee		\$ 88.71		\$ 50.00		\$ 45.47		\$ -		\$ -
	Postage		\$ 3,179.08		\$ 1,416.98		\$ 3,280.11		\$ -		\$ 3,559.88
	Fund Drive Solicitations - Other		\$ 9,157.95		\$ 9,363.70		\$ 22,138.26		\$ 17,619.88		\$ 14,672.89
	Fundraising Expenses										
	Kids Christmas		\$ -		\$ 2,934.55		\$ 1,348.63		\$ 3,590.25		\$ 8,045.26



# Sussex County Fire Service Financial Review and Analysis

## INDIAN RIVER - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	T Shirts		\$ -		\$ -		\$ -		\$ -		\$ 9,363.90
	Fundraising Expenses - Other		\$ 12,550.68		\$ 4,016.38		\$ 4,124.69		\$ 1,385.61		\$ 2,697.85
	Grant Funded Expenses		\$ 450.00		\$ -		\$ 370.00		\$ 2,686.95		\$ -
	Hall Rental Expenses										
	Catering		\$ -		\$ -		\$ -		\$ 3,000.00		\$ 400.00
	Hall Rental Expenses - Other		\$ -		\$ -		\$ 3,275.00		\$ -		\$ -
	Ladies Auxiliary Expenses										
	Ladies Auxiliary Credit Card		\$ 7,126.80		\$ 1,219.14		\$ -		\$ 8,759.50		\$ 1,037.21
	IR Transfer - Ladies Auxiliary		\$ -		\$ 1,747.00		\$ 2,420.25		\$ 11,014.99		\$ 6,163.20
	Ladies Auxiliary Expenses - Other		\$ 28,104.62		\$ 8,237.59		\$ -		\$ 19,237.60		\$ 53,319.48
	Soda Machine Expense										
	Sodas	\$ 500.00	\$ 569.53	\$ 525.00	\$ 356.08	\$ 525.00	\$ 533.64	\$ 750.00	\$ 526.38	\$ 875.00	\$ 1,031.97
	Taxes and licenses		\$ 15.00		\$ -		\$ -		\$ -		\$ -
	Fundraising Expenses - Other		\$ -		\$ -		\$ -		\$ 685.55		\$ -
	Management and General Expenses	\$ 80,861.00		\$ 84,715.00		\$ 86,250.00		\$ 87,621.00		\$ 91,384.00	
	Advertising		\$ 16,564.50		\$ 12,696.00		\$ 1,630.94		\$ 11,868.00		\$ 670.00
	Bank Charge										
	Credit Card Activity Fees		\$ 72.07		\$ 65.49		\$ -		\$ -		\$ 195.86
	Bank Charge - Other		\$ 708.16		\$ 586.70		\$ 856.31		\$ 906.14		\$ 1,006.64
	Building & grounds										
	Cleaning supplies and expenses		\$ 1,886.42		\$ 2,783.45		\$ 2,461.31		\$ 3,021.01		\$ 2,749.35
	Landscaping		\$ 6,225.00		\$ 5,625.00		\$ 5,250.00		\$ 10,329.25		\$ 5,250.00
	Building Repairs & Maintenance	\$ 41,780.00		\$ 43,869.00		\$ 51,062.00		\$ 51,870.00		\$ 57,057.00	
	Generator		\$ 5,414.50		\$ -		\$ -		\$ -		\$ -
	Building Repairs & Maintenance - Other		\$ 26,886.22		\$ 53,678.66		\$ 60,183.46		\$ 19,077.92		\$ 22,564.55
	Fixed Expenses	\$ 405,300.00		\$ 425,565.00		\$ 457,845.00		\$ 479,175.00		\$ 527,093.00	
	Security Monitoring		\$ 2,499.00		\$ 540.00		\$ -		\$ -		\$ -
	Telephone		\$ 8,854.03		\$ 12,944.04		\$ 13,166.01		\$ 13,148.85		\$ 13,267.69
	Utilities										
	Cable Television		\$ 1,893.71		\$ 1,883.40		\$ 310.62		\$ -		\$ -
	Electricity										
	Pole Building		\$ 734.94		\$ -		\$ -		\$ -		\$ -
	Electricity - Other		\$ 12,010.89		\$ 10,760.18		\$ 9,821.70		\$ 13,188.55		\$ 14,260.71
	Propane		\$ 8,408.13		\$ 2,040.07		\$ 3,832.57		\$ 5,562.98		\$ 4,127.69
	Sewer		\$ 1,374.59		\$ 2,137.29		\$ 1,911.00		\$ 2,002.00		\$ 2,030.02
	Trash Removal		\$ 5,579.76		\$ 5,468.00		\$ 6,049.82		\$ 7,117.76		\$ 7,792.88
	Water		\$ 218.77		\$ 224.82		\$ 213.67		\$ 213.83		\$ 204.07
	Utilities - Other		\$ 414.92		\$ 3,488.19		\$ 4,350.40		\$ 7,638.69		\$ 5,722.49
	Building Supplies	\$ 16,500.00	\$ 4,450.01	\$ 17,325.00	\$ 3,234.79	\$ 18,845.00	\$ 4,681.66	\$ 21,150.00	\$ 1,827.61	\$ 23,265.00	\$ 10,159.43
	Building & grounds - Other		\$ 1,144.74		\$ -		\$ 34,091.83		\$ 11,984.47		\$ 608.91
	Charitable contributions		\$ -		\$ 50.00		\$ 8,000.00		\$ -		\$ 2,194.00
	Community Relations	\$ 15,000.00									
	Educational Scholarships		\$ 13,160.68		\$ 10,621.54		\$ 12,131.85		\$ 11,875.00		\$ (186.95)
	Special Community Projects		\$ 8,732.67		\$ 197.21		\$ 800.00		\$ -		\$ -
	Community Relations - Other		\$ 13,913.19		\$ 500.00		\$ -		\$ -		\$ -
	Conventions, meetings and enter										
	Firefighter Appreciation		\$ -		\$ 366.00		\$ -		\$ 1,421.91		\$ -
	CSFI Fees & DVFA Fees - Confere		\$ -		\$ -		\$ 1,911.00		\$ -		\$ 4,134.92
	Annual Banquet		\$ 8,029.71		\$ 13,208.87		\$ 716.30		\$ 12,463.11		\$ 9,305.76
	Appreciation Events		\$ 4,062.50		\$ -		\$ 75.00		\$ 105.00		\$ 1,829.64
	Expo										
	Food		\$ 32.23		\$ -		\$ 35.14		\$ -		\$ 376.84
	Lodging		\$ 1,654.40		\$ -		\$ -		\$ -		\$ 7,158.32
	Travel		\$ 40.00		\$ -		\$ 3,901.83		\$ 159.00		\$ 630.18
	Expo - Other		\$ -		\$ -		\$ 1,034.28		\$ -		\$ -
	Convention Expense										
	Room Rental		\$ 1,500.00		\$ -		\$ 925.00		\$ -		\$ 3,700.00
	Convention Expense - Other		\$ -		\$ -		\$ -		\$ 653.35		\$ -
	Meeting Expenses		\$ 130.42		\$ 950.00		\$ 1,522.31		\$ 1,000.00		\$ -
	Conventions, meetings and enter - Other		\$ 72.75		\$ 992.06		\$ 1,563.97		\$ 1,277.76		\$ 970.24
	Depreciation		\$ 52,659.00		\$ 56,496.00		\$ 54,972.00		\$ 48,073.00		\$ 60,191.00
	Dues and Subscriptions		\$ 11,491.36		\$ 9,614.16		\$ 7,101.98		\$ 6,495.59		\$ 10,023.37

# Sussex County Fire Service Financial Review and Analysis

## INDIAN RIVER - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	Equipment repairs & maintenance		\$ 1,636.96		\$ 5,614.72		\$ 13,835.84		\$ 6,513.56		\$ 29,193.60
	Gifts and flowers		\$ 2,675.00		\$ 925.00		\$ -		\$ -		\$ -
	Insurance		\$ 36,117.00		\$ 35,926.00		\$ 39,580.00		\$ 39,588.00		\$ 42,622.00
	Medical	\$ 1,500.00		\$ 1,575.00		\$ 1,650.00		\$ 2,875.00		\$ 3,165.00	
	Supplies		\$ -		\$ -		\$ 413.00		\$ -		\$ -
	Sick & Sunshine	\$ 500.00	\$ 1,084.13	\$ 525.00	\$ 732.89	\$ 550.00	\$ 588.54	\$ 550.00	\$ 645.50	\$ 600.00	\$ 717.50
	Taxes and licenses										
	Licenses and Permits		\$ 15.00		\$ 231.00		\$ -		\$ 359.00		\$ 195.00
	Taxes and licenses - Other		\$ -		\$ 745.23		\$ -		\$ -		\$ 60.00
	Travel and entertainment										
	Meals & Entertainment	\$ 14,000.00		\$ 14,700.00		\$ 2,975.00		\$ 8,500.00		\$ 9,350.00	
	Refreshments		\$ 61.35		\$ 139.04		\$ 198.96		\$ 69.65		\$ 58.83
	Meals & Entertainment - Other		\$ 2,313.61		\$ 134.06		\$ 133.77		\$ 1,823.44		\$ 105.81
	Travel		\$ 25.00		\$ 25.00		\$ (816.68)		\$ -		\$ 151.66
	Travel and entertainment - Other		\$ -		\$ 322.68		\$ -		\$ -		\$ -
	Professional fees										
	Professional Services - Grants		\$ 1,500.00		\$ 1,950.00		\$ 500.00		\$ -		\$ 500.00
	Accounting		\$ 20,275.00		\$ 13,080.00		\$ 12,585.00		\$ 11,495.00		\$ 14,595.00
	Professional fees - Other		\$ 636.00		\$ 2,000.00		\$ 463.75		\$ 2,130.00		\$ -
	Office Supplies										
	Copier		\$ -		\$ 95.99		\$ 95.99		\$ -		\$ 2,952.62
	Computer	\$ 3,500.00		\$ 3,675.00		\$ 3,850.00		\$ 6,500.00		\$ 7,150.00	
	Web Site		\$ -		\$ 2,482.00		\$ 2,569.00		\$ 5,357.67		\$ 3,869.00
	Computer - Other		\$ 2,071.46		\$ 690.62		\$ -		\$ 201.98		\$ 2,616.96
	Postage and Delivery		\$ 808.49		\$ 492.00		\$ 364.21		\$ 1,821.75		\$ 126.00
	Office Supplies - Other		\$ 2,363.26		\$ 2,538.69		\$ 2,147.42		\$ 3,903.44		\$ 514.31
	Program Services Expenses										
	Fire Service Expenses										
	Fire Chief	\$ 66,450.00		\$ 69,773.00		\$ 71,168.00		\$ 75,500.00		\$ 83,000.00	
	Grant Funded Expenses	\$ 25,000.00		\$ 25,000.00		\$ 25,000.00		\$ 52,000.00		\$ 118,000.00	
	First Responder Service Expenses										
	Fuel										
	80-11F350 Utility		\$ 41.30		\$ -		\$ -		\$ -		\$ -
	80-10 Suburban Command		\$ 190.26		\$ -		\$ -		\$ -		\$ -
	80-0 F350 Brush Truck Sta.2		\$ 1,588.61		\$ 1,024.51		\$ 119.40		\$ -		\$ 2,501.88
	80-8 F350 Utility		\$ (106.15)		\$ 1,184.20		\$ 250.00		\$ 10,274.29		\$ 100.00
	80-6 Rescue Truck		\$ -		\$ 14.83		\$ -		\$ -		\$ -
	Repairs and maintenance										
	80-8 F350 Utility		\$ 445.17		\$ 1,105.46		\$ 2,982.50		\$ 18,868.85		\$ 236.00
	80-0 F350 Brush Truck Sta.2		\$ 722.15		\$ -		\$ 66.20		\$ 487.77		\$ 50.00
	80-00 F350 Brush Truck		\$ 407.95		\$ -		\$ -		\$ -		\$ -
	80-10 Suburban Command		\$ 3,308.36		\$ 325.21		\$ -		\$ -		\$ -
	80-11F350 Utility		\$ 393.41		\$ -		\$ -		\$ -		\$ -
	80-6 Rescue Truck		\$ 4,854.72		\$ 7,156.81		\$ -		\$ 931.96		\$ 8,629.88
	Repairs and maintenance - Other		\$ -		\$ 212.66		\$ 2,863.38		\$ 17,617.63		\$ 12,123.96
	Medical Supplies		\$ 1,402.29		\$ 1,429.79		\$ 6,326.60		\$ -		\$ 824.24
	Depreciation		\$ 295,187.00		\$ 312,455.00		\$ 241,288.00		\$ 252,643.00		\$ 261,786.00
	Interest Expense		\$ 7,624.25		\$ 66,857.55		\$ (50,875.79)		\$ 42,976.24		\$ 38,399.22
	Chief Engineer	\$ 98,000.00		\$ 102,900.00		\$ 105,950.00		\$ 109,635.00		\$ 120,599.00	
	Equipment repairs & maintenance										
	80-1 Spartan Engine		\$ 8,174.44		\$ 2,577.20		\$ 22,416.26		\$ 1,145.81		\$ 1,091.72
	80-3 Engine Sta.2		\$ 6,235.14		\$ 7,247.82		\$ 4,759.17		\$ 1,608.50		\$ -
	80-3 1968 Mack - Antique		\$ 3,386.80		\$ 12,074.52		\$ -		\$ -		\$ -
	80-4 Engine Tanker		\$ 10,219.45		\$ 5,917.10		\$ 28,454.32		\$ 1,308.00		\$ 6,494.29
	80-7 Ladder		\$ 17,776.27		\$ 4,741.02		\$ -		\$ (25.00)		\$ 2,922.69
	80-12 Utility Van		\$ 152.39		\$ -		\$ -		\$ -		\$ -
	80-14		\$ 3,232.87		\$ 1,575.05		\$ -		\$ -		\$ -
	80-15 Charger Chiefs Vehicle		\$ 6,812.83		\$ -		\$ -		\$ 52.62		\$ -
	FD80 Tahoe		\$ 1,020.48		\$ 5,259.81		\$ 2,802.05		\$ 5,928.77		\$ 5,686.81
	UTV80 Polaris		\$ -		\$ 1,053.26		\$ 5,041.43		\$ -		\$ -
	Trailers		\$ -		\$ -		\$ -		\$ 1,431.47		\$ -
	Equipment repairs & maintenance - Other		\$ 6,163.32		\$ 20,677.68		\$ 58,019.61		\$ 55,123.55		\$ 53,398.20

# Sussex County Fire Service Financial Review and Analysis

## INDIAN RIVER - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	Fuel		\$ 11,741.95		\$ 7,366.99		\$ 12,109.04		\$ 16,554.31		\$ 15,515.96
	Meals		\$ 728.33		\$ 687.44		\$ 758.12		\$ 1,241.09		\$ 2,152.51
	Supplies		\$ 29,222.05		\$ 44,701.35		\$ 23,625.43		\$ 32,360.46		\$ 24,382.88
	Chief Engineer - Other		\$ -		\$ -		\$ 48,549.51		\$ 36,592.01		\$ 125,468.09
	Training		\$ 8,955.97		\$ 1,525.00		\$ 2,805.00		\$ 1,957.73		\$ 5,681.26
	Uniforms	\$ 10,000.00	\$ 10,333.65	\$ 1,500.00	\$ -	\$ 9,500.00	\$ 1,624.25	\$ 9,650.00	\$ 3,311.26	\$ 7,850.00	\$ 6,992.58
	Fire police expense	\$ 2,000.00		\$ 2,100.00		\$ 2,250.00		\$ 2,285.00		\$ 2,514.00	
	Fire Police Association Dues		\$ -		\$ 108.00		\$ 88.00		\$ 480.00		\$ 194.00
	Fire Police Equipment		\$ 227.70		\$ -		\$ -		\$ -		\$ 190.04
	Fire prevention expense	\$ 4,000.00	\$ 5,831.98	\$ 4,200.00	\$ 7,713.03	\$ 4,400.00	\$ 5,036.84	\$ 4,500.00	\$ 2,985.07	\$ 4,950.00	\$ 6,815.00
	Insurance		\$ -		\$ -		\$ -		\$ -		\$ -
	Pension Expense		\$ 11,519.60		\$ 16,255.52		\$ 15,443.99		\$ 13,930.56		\$ 15,827.71
	Telephone		\$ 170.11		\$ -		\$ -		\$ -		\$ -
	Radio Equipment - Communication	\$ 5,000.00	\$ -	\$ 6,500.00	\$ -	\$ 8,175.00	\$ 250.00	\$ 8,500.00	\$ -	\$ 8,750.00	\$ -
	Fire Service Expenses - Other		\$ -		\$ -		\$ 3,000.00		\$ 4,060.00		\$ -
	Marine Services Expense										
	Dues and Subscriptions		\$ 165.00		\$ 165.00		\$ -		\$ -		\$ -
	Fuel										
	Marine 1		\$ 60.89		\$ -		\$ -		\$ -		\$ -
	Fuel - Other		\$ 136.28		\$ -		\$ -		\$ -		\$ -
	Repairs & Maintenance Marine										
	Marine 1		\$ 4,883.35		\$ 1,930.67		\$ (130.58)		\$ 43.98		\$ 15,621.07
	Marine 2 Sta.2		\$ 7.66		\$ 257.38		\$ 158.45		\$ 557.69		\$ -
	Repairs & Maintenance Marine - Other		\$ 1,106.54		\$ 1,254.95		\$ -		\$ 565.18		\$ -
	Training		\$ 300.00		\$ -		\$ -		\$ -		\$ -
	Truck Committee									\$ 25,000.00	
	Other Expense										
	Investment Fees		\$ 5,814.00		\$ 12,295.03		\$ 14,733.22		\$ 13,771.73		\$ 13,609.98
	<b>Total Expenditures:</b>	<b>\$ 803,891.00</b>	<b>\$ 824,082.27</b>	<b>\$ 819,147.00</b>	<b>\$ 856,958.28</b>	<b>\$ 865,795.00</b>	<b>\$ 806,261.21</b>	<b>\$ 937,561.00</b>	<b>\$ 874,160.43</b>	<b>\$ 1,110,352.00</b>	<b>\$ 1,016,795.51</b>
	<b>Fund Balance/Retained Earnings:</b>	<b>\$ 243,239.00</b>	<b>\$ 480,481.96</b>	<b>\$ 214,165.00</b>	<b>\$ 400,451.32</b>	<b>\$ 220,760.00</b>	<b>\$ 507,441.45</b>	<b>\$ 353,848.00</b>	<b>\$ 430,024.34</b>	<b>\$ 154,499.00</b>	<b>\$ 758,228.85</b>

## Appendix C13 - Laurel

# Sussex County Fire Service Financial Review and Analysis

## Laurel - SUMMARY OF FINANCIAL STATEMENTS

Stmnt of Financial Position		2019	2020	2021	2022	2023
<b>Assets</b>						
Current Assets						
Cash and Cash Equivalents		\$ 858,336	\$ 900,088	\$ 919,417	\$ 1,058,978	\$ 1,382,373
Land, Property and Equipment						
Land		\$ 240,559	\$ 240,559	\$ 240,559	\$ 240,559	\$ 240,559
Buildings		\$ 3,001,874	\$ 3,038,470	\$ 3,038,470	\$ 3,047,720	\$ 3,065,270
Vehicles and Equipment		\$ 5,652,206	\$ 5,785,582	\$ 6,003,332	\$ 6,138,382	\$ 6,204,931
Less Accumulated Depreciation		\$ (4,690,875)	\$ (5,071,418)	\$ (5,429,792)	\$ (5,809,689)	\$ (6,173,535)
		\$ 4,203,764	\$ 3,993,193	\$ 3,852,569	\$ 3,616,972	\$ 3,337,225
OTHER ASSETS						
CDs		\$ 27,524	\$ 27,941	\$ 28,362	\$ 28,790	\$ 79,184
Investments		\$ 7,522	\$ 7,554	\$ 5,530	\$ 5,506	\$ 5,556
Total other assets		\$ 35,046	\$ 35,495	\$ 33,892	\$ 34,296	\$ 84,740
Total Assets		\$ 5,097,146	\$ 4,928,776	\$ 4,805,878	\$ 4,710,246	\$ 4,804,338
<b>Liabilities and Net Assets</b>						
Current Liabilities						
Credit Card Payable		\$ 17,044	\$ 12,146	\$ 13,435	\$ 16,303	\$ 25,427
PPP Loan Payable			\$ 79,230			
Current Portion of Long-Term Debt		\$ 263,696	\$ 251,437	\$ 243,824	\$ 239,641	\$ 159,171
Total Current Liabilities		\$ 280,740	\$ 342,813	\$ 257,259	\$ 255,944	\$ 184,598
Long-Term Liabilities						
Note Payable - State of DE Refurbished Ambulance		\$ 63,314	\$ 49,742	\$ 35,896	\$ 21,772	\$ 7,365
Note Payable - 2012 Pierce XT Arrow		\$ 114,292	\$ 74,592	\$ 34,892		
Note Payable - M&T Bank Mortgage Loan		\$ 1,511,961	\$ 1,415,620	\$ 1,301,729		
Note Payable - Bank of Delmarva - SCBA		\$ 243,459	\$ 179,202	\$ 112,619	\$ 43,566	\$ -
Note Payable - M&T Bank - 2 Ambulances		\$ 155,785	\$ 122,733	\$ 88,002	\$ 51,524	\$ 13,211
Note Payable - State of DE - New Ambulance		\$ 158,289	\$ 124,363	\$ 89,756	\$ 54,453	\$ 18,440
Note Payable - Community Bank DE Mortgage				\$ -	\$ 1,247,076	\$ 1,139,155
Less: Current Portion		\$ (263,696)	\$ (251,437)	\$ (243,824)	\$ (239,641)	\$ (159,171)
Total Long Term Liabilities		\$ 1,983,404	\$ 1,714,815	\$ 1,419,070	\$ 1,178,750	\$ 1,019,000
Total Liabilities		\$ 2,264,144	\$ 2,057,628	\$ 1,676,329	\$ 1,434,694	\$ 1,203,598
<b>Net Assets</b>						
Without Donor Restrictions		\$ 2,833,002	\$ 2,871,148	\$ 3,129,549	\$ 3,275,552	\$ 3,600,740
With Donor Restrictions						
Total Net Assets		\$ 2,833,002	\$ 2,871,148	\$ 3,129,549	\$ 3,275,552	\$ 3,600,740
Total Liabilities & Net Assets		\$ 5,097,146	\$ 4,928,776	\$ 4,805,878	\$ 4,710,246	\$ 4,804,338

# Sussex County Fire Service Financial Review and Analysis

## Laurel - SUMMARY OF FINANCIAL STATEMENTS

Stmt of Activities & Changes	2019	2020	2021	2022	2023
<b>Support, Grants and Other Revenue</b>					
Ambulance Revenue-Billing	\$ 369,631	\$ 350,315	\$ 432,483	\$ 425,321	\$ 441,016
Ambulance Revenue - Contracts	\$ 45,186	\$ 49,548	\$ 55,795	\$ 53,525	\$ 78,882
Appropriations:					
State of Delaware	\$ 740,679	\$ 776,186	\$ 858,467	\$ 844,638	\$ 1,090,161
Sussex County	\$ 176,641	\$ 197,443	\$ 196,252	\$ 202,131	\$ 211,972
Town of Laurel	\$ 15,000	\$ 39,600	\$ 15,000	\$ 15,000	\$ 11,250
PPP Loan Forgiveness	\$ -		\$ 79,230	\$ -	\$ -
Donations	\$ 13,773	\$ 18,754	\$ 10,865	\$ 16,934	\$ 18,564
Fire Company Fund Drive	\$ 37,391	\$ 43,006	\$ 74,830	\$ 21,602	\$ 45,554
Miscellaneous Revenue	\$ 12,818	\$ 10,701	\$ 9,900	\$ 15,594	\$ 16,551
Special Events	\$ 99,621	\$ 45,015	\$ 1,425	\$ 27,465	\$ 130,475
Ladies Auxiliary	\$ 50,248	\$ 34,283	\$ 17,347	\$ 58,540	\$ 41,788
Interest	\$ 7,251	\$ 5,931	\$ 690	\$ 922	\$ 1,715
Vending Machines	\$ 297	\$ 331	\$ 273	\$ 997	\$ 1,010
Hall Rentals	\$ 38,139	\$ 27,076	\$ 4,200	\$ 32,637	\$ 39,225
Gain (Loss) on Sale of Equipment	\$ (63,697)	\$ -	\$ 652	\$ -	
<b>Total Public Support &amp; Contributions + Revenue</b>	<b>\$ 1,542,978</b>	<b>\$ 1,598,189</b>	<b>\$ 1,757,409</b>	<b>\$ 1,715,306</b>	<b>\$ 2,128,163</b>
<b>Expenses</b>	<b>\$ 1,502,080</b>	<b>\$ 1,560,043</b>	<b>\$ 1,499,008</b>	<b>\$ 1,569,303</b>	<b>\$ 1,802,975</b>
Net Assets (Beginning of Year)	\$ 2,792,104	\$ 2,833,002	\$ 2,871,148	\$ 3,129,549	\$ 3,275,552
Net Assets (End of Year)	\$ 2,833,002	\$ 2,871,148	\$ 3,129,549	\$ 3,275,552	\$ 3,600,740
Change in Net Assets	\$ 40,898	\$ 38,146	\$ 258,401	\$ 146,003	\$ 325,188



# Sussex County Fire Service Financial Review and Analysis

## Laurel - SUMMARY OF FINANCIAL STATEMENTS

Stmt of Functional Expenses	2019	2020	2021	2022	2023
Advertising		\$ 54			
Ambulance billing	\$ 20,617	\$ 30,350	\$ 34,413	\$ 34,564	\$ 38,503
Ambulance supplies	\$ 7,908	\$ 16,798	\$ 19,219	\$ 11,794	\$ 11,676
Contributions	\$ 630	\$ 300	\$ 492	\$ 750	\$ -
Conventions, Meetings and Meal	\$ 11,978	\$ 10,020	\$ 1,171	\$ 15,069	\$ 13,988
Depreciation	\$ 369,983	\$ 380,543	\$ 390,374	\$ 379,897	\$ 363,847
Dues and Subscriptions	\$ 4,449	\$ 4,386	\$ 4,724	\$ 3,868	\$ 4,522
EMS Equipment	\$ 8,080	\$ 7,761	\$ 24	\$ 17,145	\$ 14,375
Fire Fighting Equipment	\$ 56,191	\$ 61,784	\$ 47,646	\$ 48,330	\$ 43,710
Fire Prevention	\$ 3,772	\$ 4,534	\$ 1,805	\$ 6,113	\$ 7,459
Fire School and Training	\$ 8,064	\$ 10,078	\$ 6,714	\$ 13,137	\$ 15,373
Fuel and Gasoline	\$ 21,555	\$ 17,022	\$ 18,239	\$ 30,090	\$ 42,346
Fund Raising Expenses	\$ 64,702	\$ 33,170	\$ 28,743	\$ 28,380	\$ 115,201
Insurance	\$ 49,456	\$ 52,370	\$ 56,146	\$ 61,248	\$ 63,546
Ladies Auxiliary	\$ 38,028	\$ 41,622	\$ 2,678	\$ 35,200	\$ 43,244
Licenses	\$ 425	\$ 25	\$ 25	\$ 25	\$ 465
Interest Expense	\$ 80,290	\$ 70,077	\$ 45,705	\$ 42,637	\$ 39,585
Maintenance and Repairs	\$ 69,601	\$ 72,158	\$ 56,722	\$ 35,166	\$ 117,145
Member Recognition	\$ 2,226	\$ 3,287	\$ 1,136	\$ 7,710	\$ 6,953
Office Expense and Postage	\$ 7,445	\$ 11,798	\$ 22,910	\$ 8,363	\$ 17,822
Pension Plan	\$ 103,043	\$ 56,579	\$ 57,660	\$ 66,675	\$ 77,629
Professional Fees	\$ 25,273	\$ 32,161	\$ 40,905	\$ 36,055	\$ 23,470
Public Relations	\$ 158	\$ 775	\$ 181	\$ 1,273	\$ 1,696
Salaries and benefits	\$ 418,208	\$ 488,479	\$ 512,304	\$ 557,841	\$ 599,505
Supplies	\$ 7,659	\$ 4,045	\$ 3,564	\$ 3,572	\$ 4,243
Telephone	\$ 12,221	\$ 13,372	\$ 16,345	\$ 16,416	\$ 16,938
Travel	\$ 730	\$ 2,191	\$ 4,355	\$ 1,146	\$ 2,732
Truck Operating Expenses	\$ 63,834	\$ 92,440	\$ 88,468	\$ 66,764	\$ 65,477
Uniforms	\$ 10,497	\$ 6,351	\$ 2,879	\$ 6,294	\$ 7,918
Utilities	\$ 35,057	\$ 35,513	\$ 33,461	\$ 33,781	\$ 43,607
TOTAL	\$ 1,502,080	\$ 1,560,043	\$ 1,499,008	\$ 1,569,303	\$ 1,802,975

# Sussex County Fire Service Financial Review and Analysis

## Laurel - SUMMARY OF FINANCIAL STATEMENTS

Stmnt of Cash Flows	2019	2020	2021	2022	2023
<b>Cash Flows from Operating Activities</b>					
<u>Cash Received</u>					
Revenue and Support	\$ 1,599,424	\$ 1,592,258	\$ 1,676,837	\$ 1,714,384	\$ 2,126,448
Interest Receipts	\$ 7,251	\$ 5,931	\$ 690	\$ 922	\$ 1,715
<u>Cash Paid</u>					
Payments to Vendors	\$ (636,175)	\$ (625,842)	\$ (549,336)	\$ (586,060)	\$ (790,915)
Salaries & Benefits	\$ (418,208)	\$ (488,479)	\$ (512,304)	\$ (557,841)	\$ (599,505)
Interest	\$ (80,290)	\$ (70,077)	\$ (45,705)	\$ (42,637)	\$ (39,585)
Net Cash Provided (Used) by Operating Activities	\$ 472,002	\$ 413,791	\$ 570,182	\$ 528,768	\$ 698,158
<b>Cash Flows from Investing Activities</b>					
Proceeds from Sale of Equipment	\$ 6,000	\$ -	\$ 652		
Acquisition of property & equipment	\$ (811,603)	\$ (169,972)	\$ (249,750)	\$ (144,300)	\$ (84,099)
CDs/Investments	\$ (773)	\$ (449)	\$ 1,603	\$ (404)	\$ (50,444)
Net Cash Provided (Used) by Investing	\$ (806,376)	\$ (170,421)	\$ (247,495)	\$ (144,704)	\$ (134,543)
<b>Cash Flows from Financing Activities</b>					
Advances on Loan Financing	\$ 780,477				
Loan Proceeds for PPP		\$ (280,848)			
Repayments of Notes payable	\$ (350,919)	\$ 79,230	\$ (303,358)	\$ (244,503)	\$ (240,220)
Net Cash Provided (Used) by Financing Activities	\$ 429,558	\$ (201,618)	\$ (303,358)	\$ (244,503)	\$ (240,220)
Cash & Cash Equivalents (Beginning of Year)	\$ 763,152	\$ 858,336	\$ 900,088	\$ 919,417	\$ 1,058,978
Cash & Cash Equivalents (End of Year)	\$ 858,336	\$ 900,088	\$ 919,417	\$ 1,058,978	\$ 1,382,373
Net Increase (Decrease) in Cash&CashEquivalents	\$ 95,184	\$ 41,752	\$ 19,329	\$ 139,561	\$ 323,395

# Sussex County Fire Service Financial Review and Analysis

## LAUREL- CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
<b>REVENUES:</b>											
3010	3010 AMBULANCE REVENUE- BILLINGS	\$ 400,000.00	\$ 369,630.56	\$ 350,000.00	\$ 350,315.39	\$ 350,000.00	\$ 432,482.83	\$ 400,000.00	\$ 425,321.01	\$ 400,000.00	\$ 441,015.52
3100	3100 - APPROPRIATION INCOME										
3101	3101 - APPROPRIATIONS - STATE OF DE										
3101.06	3101.06 COVID-19 Funds	\$ 70,000.00	\$ -	\$ -	\$ 16,489.70	\$ 4,000.00	\$ 19,645.63				
3101.01	3101.01 Ambulance (EMS) Rebate	\$ 55,000.00	\$ 69,496.03	\$ 70,000.00	\$ 71,848.97	\$ 72,000.00	\$ 77,277.31	\$ 78,000.00	\$ 103,165.87	\$ 103,000.00	\$ 109,531.11
3101.02	3101.02 EMS Enhanced Funds -FINES	\$ 425,000.00	\$ 65,096.00	\$ 67,000.00	\$ 72,074.00	\$ 70,000.00	\$ 56,109.00	\$ 70,000.00	\$ 63,254.00	\$ 63,250.00	\$ 93,028.00
3101.03	3101.03 Fire Insurance Refund	\$ 109,000.00	\$ 448,407.12	\$ 450,000.00	\$ 454,315.53	\$ 455,000.00	\$ 465,237.83	\$ 470,000.00	\$ 511,062.95	\$ 511,000.00	\$ 593,723.25
3101.04	3101.04 Grant-In-Aid Funding		\$ 157,680.00	\$ 158,000.00	\$ 161,457.00	\$ 160,000.00	\$ 161,457.00	\$ 160,000.00	\$ 164,405.00	\$ 164,000.00	\$ 292,205.00
3101.05	3101.05 Special Funding						\$ 78,739.50	\$ -	\$ 2,749.97	\$ -	\$ 1,674.00
3102	3102 - APPROPRIATIONS - SUSSEX CNTY										
3102.01	3102.01 BLS Approp Funding (EMS)	\$ 75,000.00	\$ 72,536.00	\$ 75,000.00	\$ 93,353.00	\$ 95,000.00	\$ 94,827.00	\$ 95,000.00	\$ 93,353.00	\$ 94,000.00	\$ 134,801.00
3102.02	3102.02 SC-Fire Grant	\$ 33,500.00	\$ 35,266.24	\$ 33,500.00	\$ 35,266.24	\$ 33,500.00	\$ 35,266.24	\$ 35,500.00	\$ 35,266.24	\$ 35,500.00	\$ 17,633.12
3102.03	3102.03 SC-Interest	\$ 4,000.00	\$ 6,125.98	\$ 4,000.00	\$ 5,117.02	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 3,334.64	\$ 3,500.00	\$ -
3102.04	3102.04 SC- Enhancement Fund (FSF)	\$ 75,000.00	\$ 62,713.07	\$ 75,000.00	\$ 63,707.17	\$ 60,000.00	\$ 66,159.43	\$ 65,000.00	\$ 67,677.55	\$ 67,000.00	\$ 59,538.38
3102.05	3102.05 Special Funding								\$ 2,499.00	\$ -	
3103	3103 - APPROPRIATIONS - TOWN OF LAUREL	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 18,750.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 11,250.00
3104	3104 - TOWN OF LAUREL EDU'S	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 20,850.00			\$ 13,450.00	\$ -		
3200	3200 - FUNDRAISING INCOME								\$ 2,075.00		
	Smoker Raffle						\$ 815.00				
3307	3307 - Other Fundraisers - Other						\$ 110.00				\$ 3,691.50
3201	3201 - AMBULANCE FUND DRIVE	\$ 44,000.00	\$ 45,186.00	\$ 44,000.00	\$ 49,547.67	\$ 48,000.00	\$ 55,795.00	\$ 55,000.00	\$ 53,525.00	\$ 55,000.00	\$ 78,882.46
3207	3207 - FIRE COMPANY FUND DRIVE	\$ 43,000.00	\$ 37,391.00	\$ 43,000.00	\$ 43,005.50	\$ 42,500.00	\$ 74,830.00	\$ 50,500.00	\$ 21,602.00	\$ 30,000.00	\$ 45,554.00
3302	3302 - CASH BASH										
	Bar Tips for CB				\$ 163.00						
	Cash Bags Starting Funds		\$ 5,000.00		\$ 4,000.00						\$ 6,000.00
	Cash Donations		\$ 741.00						\$ 250.00		\$ 2,408.44
	Alcohol Sales		\$ 447.00								\$ 1,037.00
	Live Auctions				\$ 5,215.00						\$ 7,010.00
	T-shirts				\$ 907.00			\$ 260.00			\$ 1,326.00
	Silent Auctions		\$ 4,921.00		\$ 2,565.00						\$ 1,465.00
	Cash donated back from winnings		\$ 300.00		\$ 2,600.00						\$ 100.00
	50/50 Raffles		\$ 1,766.00		\$ 1,460.00						\$ 1,003.50
	Gun Raffles		\$ 4,300.00		\$ 4,200.00						\$ 8,560.00
	Money Cake		\$ 1,590.00		\$ 1,102.00						\$ 1,630.00
	Other		\$ 1,341.10		\$ 500.00				\$ 128.70		\$ 3,822.00
	Ticket Sales	\$ 20,000.00	\$ 39,715.00		\$ 6,775.00		\$ 500.00		\$ 15,000.00		\$ 41,850.00
	Cash Bash - other	\$ 17,000.00		\$ 45,000.00		\$ 30,000.00		\$ 30,000.00		\$ 20,000.00	
3206.02	Lucas Device Fundraiser		\$ 14,012.16								
3209	3209 - RENTAL REVENUE										
3209.04	3209.04 Ambulance Rental		\$ 1,900.00				\$ 300.00				
3209.05	3209.05 - EQUIPMENT STORAGE RENTAL	\$ 2,400.00	\$ 2,200.00	\$ 2,400.00	\$ 400.00						
3209.1	3209.1 - BANQUET HALL REVENUE							\$ 20,000.00		\$ 30,000.00	
	Hall Deposit								\$ 1,800.00		\$ 4,700.00
	Hall Clean up Fee								\$ 1,825.00		\$ 225.00
	AV Rental	\$ 500.00	\$ 150.00		\$ 350.00				\$ 780.00		\$ 175.00
	Banquet Hall Rental	\$ 33,500.00	\$ 27,825.00	\$ 33,000.00	\$ 23,225.00	\$ 23,500.00	\$ 3,900.00		\$ 20,884.00		\$ 31,525.00
	Bar Rental	\$ 500.00	\$ 3,050.00	\$ 1,000.00	\$ 1,424.00	\$ 500.00	\$ -		\$ 7,021.50		\$ 1,700.00
	Linens Rental	\$ 500.00	\$ 3,014.05	\$ 1,000.00	\$ 1,677.09	\$ 1,000.00	\$ -		\$ 325.97		\$ 900.00
	Corn Hole Tournament										\$ 6,082.09
3209.14	3209.14 - BAR RECEIPTS	\$ 20,000.00	\$ 25,487.80	\$ 25,000.00	\$ 15,374.18	\$ 18,000.00	\$ -	\$ 12,000.00	\$ 9,751.23	\$ 12,000.00	\$ 22,507.37
3350	3350 - MISC. REVENUE										\$ 167.49
3210	3210 - CHALLENGE COINS	\$ -	\$ 460.00		\$ 20.00						
	AUX Donations										\$ 19,473.22
3205	3205 - DONATIONS	\$ 5,000.00	\$ 12,838.18		\$ 17,018.58	\$ 10,000.00	\$ 10,814.91	\$ 10,000.00	\$ 12,859.22	\$ 24,000.00	\$ 17,644.26
3205.01	3205.01 - MEMORIAL FUND	\$ -	\$ 935.00	\$ 5,000.00	\$ 1,735.00		\$ 50.00		\$ 4,075.00		\$ 920.00
3303	3303 - FIFTY-FIFTY- MEETING NIGHTS	\$ 350.00	\$ 331.50	\$ 350.00	\$ 153.50	\$ 350.00	\$ 150.00	\$ 350.00	\$ 249.50	\$ 250.00	\$ 263.28
3304	3304 - T-SHIRT/ HAT/JACKET SALES	\$ 500.00	\$ 132.00	\$ 200.00	\$ 301.00	\$ 200.00		\$ 200.00	\$ 510.00	\$ 300.00	\$ 60.00
3350.02	3350.02 - CONTROLLED BURNINGS	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 3,100.00	\$ 2,000.00		\$ 2,000.00	\$ 700.00	\$ 2,000.00	\$ 1,500.00
3350.04	3350.04 - FIRE PREVENTION REIMBURSEMENT		\$ 3,319.13	\$ 3,000.00	\$ 3,158.40	\$ 3,500.00		\$ 4,000.00	\$ 3,599.93	\$ 4,000.00	\$ -
3350.06	3350.06 - INSURANCE & MEDICAL REIMBURSE		\$ 7,225.00		\$ 5,033.84		\$ 3,956.01	\$ 2,000.00	\$ 9,281.47	\$ 5,000.00	\$ 11,301.17

# Sussex County Fire Service Financial Review and Analysis

## LAUREL- CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
3350.07	3350.07 · INTEREST INCOME										
	Comm Bank MM Interest								372.08		\$ 680.12
	Bank of Delmarva	\$ 60.00	\$ 263.17								
	Fulton Bank	\$ 60.00	\$ 2,266.28		\$ 2,330.12		\$ 164.55		\$ 87.03		\$ 674.09
	MTB- Enhancement	\$ 60.00	\$ 67.52		\$ 73.68		\$ 45.18		\$ 12.79		\$ 24.51
	MTB- OP Money Market	\$ 60.00	\$ 119.70		\$ 56.89		\$ 58.12		\$ 13.32		\$ 59.78
	MTB- SWEEP INVESTMENT- Simple	\$ 60.00	\$ 4,059.53		\$ 3,469.58						
3350.07	3350.07 · INTEREST INCOME - Other		\$ 473.67	\$ 6,000.00		\$ 2,000.00	\$ 422.05	\$ 500.00	\$ 436.59	\$ 500.00	\$ 277.19
3350.09	3350.09 · FIRE REPORTS	\$ 200.00	\$ 50.00	\$ 200.00	\$ 25.00	\$ 200.00	\$ 50.00		\$ 200.00	\$ 200.00	\$ 100.00
3350.10	3350.10 · MISC. INCOME	\$ 1,000.00	\$ 2,439.15	\$ 1,000.00	\$ 887.00	\$ 1,000.00	\$ 333.05	\$ 200.00	\$ 75.00	\$ 1,000.00	\$ 1,070.32
3350.11	3350.11 · PENSION INCOME- AUXILIARY		\$ 512.47	\$ 250.00	\$ 360.00	\$ 400.00		\$ 1,000.00	\$ 872.89	\$ 500.00	\$ 540.00
3350.13	3350.13 · REIMBURSED EXPENSES		\$ 1,484.44	\$ 500.00	\$ 231.99	\$ 500.00	\$ 4,571.07	\$ 500.00	\$ 957.09	\$ 500.00	\$ 1,731.92
3350.14	3350.14 Gain (Loss) Sale of Equipment		\$ (63,697.01)	\$ -			\$ 651.50	\$ 500.00	\$ -		
3350.15	3350.15 · SIGNS / MARKERS	\$ 500.00	\$ 475.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 840.00	\$ 600.00	\$ 305.00	\$ 600.00	\$ 525.00
3350.18	3350.18 · Uncategorized Income						\$ 79,230.00		\$ -		
3350.20	3350.20 · REFUNDS		\$ 221.47	\$ 250.00	\$ 601.64	\$ 250.00		\$ 250.00	\$ -	\$ 250.00	\$ -
3350.21	3350.21 · VENDING MACHINE INCOME	\$ 700.00	\$ 297.00	\$ 300.00	\$ 330.56	\$ 300.00	\$ 201.00	\$ 100.00	\$ 404.60	\$ 400.00	\$ 423.10
3350.24	3350.24 · SODA MACHINE			\$ 200.00		\$ 200.00	\$ 72.00	\$ 300.00	\$ 592.00	\$ 500.00	\$ 586.67
3350.08	3350.08 Ladies Auxiliary								\$ 57,582.92		\$ 41,248.14
		\$ 1,454,950.00	\$ 1,496,561.31	\$ 1,513,150.00	\$ 1,567,421.24	\$ 1,503,400.00	\$ 1,740,061.01	\$ 1,595,950.00	\$ 1,715,304.06	\$ 1,643,250.00	\$ 2,125,824.00
<b>EXPENDITURES:</b>											
6039	6039-Soda Machine Expense							\$ 500.00	\$ 331.69	\$ 350.00	\$ 529.20
6001	6001 · ADVERTISING EXP.	\$ 500.00		\$ 500.00	\$ 54.00	\$ 500.00	\$ 184.78	\$ 500.00	\$ -	\$ 500.00	\$ 225.00
6002	6002 · ANNUAL BANQUET	\$ 6,500.00	\$ 6,364.59	\$ 6,500.00	\$ 8,562.27	\$ 6,500.00		\$ 6,500.00	\$ 7,067.78	\$ 6,500.00	\$ 10,312.48
6003	6003 · BANK SERVICE CHARGES										
6003.01	6003.01 · PAYPAL CHARGES	\$ 200.00	\$ 229.03	\$ 250.00	\$ 289.56	\$ 350.00	\$ 193.51	\$ 350.00	\$ 190.14	\$ 350.00	\$ 486.89
6003.02	6003.02 · PAY PLUS HCLAIMPMT	\$ 50.00	\$ 24.83	\$ 50.00	\$ 15.41	\$ 50.00	\$ 28.94	\$ 50.00	\$ 47.01	\$ 50.00	\$ 24.11
6003.03	6003.03 · M & T BANK	\$ 50.00	\$ 445.00	\$ 50.00	\$ 617.00	\$ 300.00	\$ 326.50	\$ 300.00	\$ 322.45	\$ 300.00	\$ 596.14
6003.04	6003.04 · Sams Club CC	\$ 20.00		\$ -					\$ 100.00	\$ 100.00	\$ 178.29
6003.05	6003.05 · WSFS BANK	\$ 50.00		\$ 50.00	\$ -		\$ 5.00			\$ -	
6003.06	6003.06 · THE BANK OF DELMARVA		\$ 82.68	\$ -	\$ 5.00						
6003.07	6003.07 · M & T Management Fee		\$ 439.19	\$ 400.00	\$ 416.58					\$ -	\$ 103.00
6004	6004 · CHRISTMAS PARTY- KIDS	\$ 500.00	\$ 534.78	\$ 500.00	\$ 636.82	\$ 500.00	\$ -	\$ 500.00	\$ 757.29	700	\$ 515.06
6005	6005 · CHRISTMAS PARTY- MEN	\$ 1,000.00	\$ 634.74	\$ 1,000.00	\$ 675.81	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 521.86	1,000.00	\$ 625.71
6006	6006 · CONTRIBUTIONS	\$ 750.00	\$ 630.00	\$ 750.00	\$ 300.00	\$ 500.00	\$ 492.40	\$ 500.00	\$ 750.00	750	\$ -
6007	6007 · DINNER/SOCIAL EVENTS- MEN	\$ 1,000.00	\$ 3,859.40	\$ 1,000.00	\$ -	\$ 1,200.00	\$ -	\$ 1,200.00	\$ -	1,200.00	\$ -
6009	6009 · FLOWERS & GIFTS	\$ 1,000.00	\$ 57.50	\$ 1,000.00	\$ 275.47	\$ 700.00	\$ 55.50	\$ 500.00	\$ 433.94	750	\$ 393.72
6010	6010 · GENERAL SUPPLIES							\$ 1,500.00	\$ 1,978.42		
6101	6101.0 · Sign/Marker Supplies	\$ 1,000.00			\$ 225.62	\$ -	\$ 497.45			0	\$ 533.27
6010	6010 · GENERAL SUPPLIES - Other	\$ 2,000.00	\$ 921.41	\$ 1,000.00	\$ 1,304.85	\$ 1,500.00	\$ 1,172.61			1,750.00	\$ 1,849.83
6011	6011 · Licenses, Permits, Fees		\$ 400.00	\$ 500.00		\$ 500.00		\$ 500.00	\$ -	\$ 500.00	\$ 440.00
6013	6013 · MEMORIAL EXPENSE	\$ 200.00	\$ 100.00	\$ 200.00	\$ 500.00	\$ 200.00	\$ 125.00	\$ 250.00	\$ 839.25	\$ 400.00	\$ 1,302.00
6014	6014 · MEMBERS & FITNESS ROOM (FF&E)	\$ 2,000.00	\$ -	\$ 6,000.00		\$ 6,000.00	\$ 606.75	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 95.00
6015	6015 · MISC. ADMINISTRATIVE EXPENSES		\$ -	\$ -	\$ 117.56	\$ 200.00	\$ 39.98	\$ 200.00	\$ 1.00	\$ 200.00	\$ 563.80
6016	6016 · OFFICE SUPPLIES	\$ 4,000.00	\$ 1,678.28	\$ 3,000.00	\$ 3,386.70	\$ 4,000.00	\$ 1,452.33	\$ 4,000.00	\$ 2,019.14	\$ 3,500.00	\$ 3,163.58
6021	6021 · REIMBURSEMENTS	\$ 200.00	\$ 16.00	\$ 200.00	\$ -	\$ -	\$ 479.08			\$ -	\$ 843.43
6023	6023 · TAXES	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
6030	6030 · TRAVEL & ENTERTAINMENT										
6030.30	6030.3 · MEALS	\$ 1,000.00		\$ 1,000.00	\$ -						
6030.40	6030.4 · MISC. EXPENSES	\$ 500.00		\$ 500.00	\$ -	\$ 500.00				\$ -	\$ 500.00
6030.50	6030.5 · TRAVEL										
6030.01	6030.01 · DVFA	\$ 1,600.00	\$ 294.80	\$ 1,600.00	\$ 1,168.50	\$ 1,500.00		\$ 1,500.00	\$ 370.40	\$ 1,500.00	\$ 604.65
6030.02	6030.02 · DEL-MAR-VA CONVENTION	\$ 500.00	\$ 289.43	\$ 500.00	\$ 60.00	\$ 100.00	\$ 222.78	\$ 100.00	\$ 298.72	\$ 100.00	\$ 177.76
6030.04	6030.04 · FDIC/FIRE CHIEF	\$ 2,500.00		\$ 2,500.00	\$ -	\$ 2,500.00		\$ 2,500.00	\$ 4,174.56	\$ 3,000.00	
6030.05	6030.05 · FIRE EXPO/ CFSI	\$ 1,000.00		\$ 1,000.00	\$ -	\$ 1,000.00		\$ 1,000.00	\$ -	\$ 1,000.00	
6030.00	Total 6030 · TRAVEL & ENTERTAINMENT										
6034.00	6034 · TROPHIES & AWARDS	\$ 3,500.00	\$ 2,226.26	\$ 3,500.00	\$ 3,287.28	\$ 3,500.00	\$ 1,135.66	\$ 3,500.00	\$ 7,709.82	\$ 3,500.00	\$ 6,550.44
6036.00	6036 · UNIFORMS										
6036.20	6036.2 · FIRE DEPARTMENT UNIFORMS	\$ 6,000.00	\$ 3,017.44	\$ 6,000.00	\$ 1,472.46	\$ 6,000.00	\$ 665.25	\$ 6,000.00	\$ 571.50	\$ 7,500.00	



# Sussex County Fire Service Financial Review and Analysis

## LAUREL- CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
6036.30	6036.3 - UNIFORMS - T-SHIRTS, ETC.	\$ -	\$ 2,259.00	\$ 1,000.00	\$ 480.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 544.50
6038.00	6038 - VENDING (food) MACHINE EXPENSE	\$ 700.00	\$ 478.22	\$ 500.00	\$ 418.60	\$ 500.00	\$ 193.92	\$ 500.00	\$ 120.75	\$ 350.00	\$ 611.11
6100.1	6100.1 - BUILDINGS										
6100.17	6100.17 - Floor Cleaner		\$ 2,699.06							\$ 10,000.00	
	Scissor Lift	\$ 10,000.00									
6100.12	6100.12 - FURNITURE, FURNISHINGS, EQUIP.		\$ 640.80	\$ -	\$ 429.00		\$ 2,646.41	\$ 7,500.00	\$ -	\$ 7,500.00	\$ 638.67
6100.14	6100.14 - MECHANICALS (hvac, plumb, Elec)	\$ 2,000.00		\$ 3,000.00	\$ 3,985.21	\$ 4,000.00	\$ 4,293.48	\$ 5,000.00	\$ 1,137.92	\$ 6,500.00	
	Painting	\$ 1,000.00	\$ 3,012.92	\$ 1,500.00	\$ 2,668.83	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 2,000.00	\$ 15,480.25
	Mats	\$ 1,500.00	\$ 1,278.70	\$ 1,500.00	\$ 1,056.90	\$ 1,500.00	\$ 1,588.65	\$ 1,500.00	\$ 1,833.12	\$ 1,800.00	\$ 2,324.14
6100.15	6100.15 - REPAIRS/ MAINTENANCE-Other	\$ 8,000.00	\$ 23,244.42	\$ 10,000.00	\$ 16,248.47	\$ 15,000.00	\$ 14,894.42	\$ 18,000.00	\$ 14,961.75	\$ 20,000.00	
6100.15	6100.15 - REPAIRS/ MAINTENANCE-Other								\$ (9,250.00)		
6100.22	6100.22 HVAC Upgrades	\$ 50,000.00			\$ 330.00			\$ 23,000.00	\$ -		
6100.23	6100.23 Lighting Upgrades	\$ 14,500.00	\$ 450.00	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 2,099.00	\$ 3,000.00	\$ -	\$ 8,500.00	
6100.24	6100.24 Ice Machine								\$ 1,357.66		
6100.40	6100.4 - GROUNDS & LANDSCAPING										
6290.24	6290.24 Lawn Maint. Sycamore	\$ 500.00	\$ 135.00	\$ 1,000.00			\$ 320.00	\$ 850.00	\$ 1,579.38	\$ 2,500.00	\$ 2,184.38
6290.23	6290.23 Lawn Maint. 10th Street	\$ 800.00	\$ 1,180.00	\$ 1,500.00			\$ 1,270.00	\$ 850.00	\$ 2,879.00	\$ 2,500.00	\$ 3,846.25
6100.43	6100.43 Grounds Maintenance Contracts - Other		\$ 2,178.00	\$ -	\$ 3,788.78	\$ 750.00					
	Parking Lot Resealed	\$ 8,000.00		\$ 10,000.00	\$ -					\$ 2,200.00	
6100.45	6100.45 Grounds Repairs - Other		\$ 415.28			\$ 750.00	\$ 1,925.80	\$ 1,300.00	\$ 1,734.22	\$ 2,500.00	\$ 957.33
6100.46	6100.46 Snow Removal			\$ 2,000.00	\$ 160.00	\$ 1,500.00	\$ 1,750.00	\$ 1,800.00	\$ 3,350.00	\$ 4,000.00	\$ -
6100.50	6100.50 Grounds Upgrades										
	LED Outdoor Marquee Sign	\$ 11,343.00									
	Replace Light Poles	\$ 4,000.00		\$ 8,000.00	\$ -	\$ 10,000.00		\$ 16,550.00	\$ -	\$ 20,000.00	
6100.40	Total 6100.4 - GROUNDS & LANDSCAPING-Other	\$ 2,000.00		\$ 1,000.00	\$ -						
6206.10	6206.1 - RENTAL EXPENSES										
6206.02	6206.02 - Bar Expenses	\$ 8,000.00	\$ 11,326.68	\$ 11,000.00	\$ 6,393.59	\$ 9,000.00	\$ 28.58	\$ 9,000.00	\$ 8,611.30	\$ 9,000.00	\$ 17,694.21
6206.01	6206.01 Banquet & Training Room									\$ 6,000.00	
	Clean up Fee for Hall								\$ 700.00	\$ -	\$ 3,800.00
	Deposit Refunds	\$ 2,500.00	\$ 4,225.00	\$ 6,000.00	\$ 3,525.00		\$ 4,100.00		\$ 2,500.00	\$ -	\$ 4,200.00
	Linens	\$ 2,500.00	\$ 3,191.18	\$ 1,000.00	\$ 2,023.38		\$ 4,595.00		\$ 736.83	\$ -	\$ 1,528.71
	Banquet & Training Room Expense - Other		\$ 109.57			\$ 6,000.00		\$ 6,000.00	\$ 700.00		
6201	6201 - AMBULANCE BILLING SERVICE	\$ 32,000.00	\$ 20,617.13	\$ 28,000.00	\$ 30,349.54	\$ 28,000.00	\$ 34,412.52	\$ 40,000.00	\$ 34,563.71	\$ 35,000.00	\$ 38,502.51
6202	6202 - DEBT SERVICE - Interest Expense										
6202.10	6202.10 Comm. Bank Loan - Mortgage								\$ 19,075.94	\$ 33,000.00	\$ 36,078.63
6202.8	6202.8 State of DE - Refurb. Ambulance		\$ 700.00	\$ 2,996.99	\$ 1,198.76	\$ 1,063.04	\$ 925.95	\$ 647.65	\$ 647.65	\$ 384.89	\$ 363.76
6202.7	6202.7 State of DE - New Ambulance		\$ 1,750.00	\$ 1,198.76	\$ 2,996.99	\$ 2,657.73	\$ 2,315.09	\$ 1,619.48	\$ 1,619.48	\$ 909.89	\$ 909.89
6202.1	6202.1 M&T Loan - Mortgage	\$ 50,000.00	\$ 55,563.02	\$ 51,936.00	\$ 47,197.39	\$ 48,000.00	\$ 30,108.99	\$ 30,000.00	\$ 13,990.32		
6202.3	6202.3 Wells Fargo Loan - Ambulance	\$ 5,100.00	\$ 2,452.01								
6202.4	6202.4 WFSB Loan Truck	\$ 6,500.00	\$ 5,425.89	\$ 5,500.00	\$ 3,997.33	\$ 4,000.00	\$ 1,673.81	\$ 1,500.00	\$ 839.81		
6202.5	6202.5 Bank of DelMarva SCBA Loan	\$ 5,000.00	\$ 8,931.61	\$ 8,000.00	\$ 7,743.38	\$ 7,000.00	\$ 5,417.13	\$ 4,000.00	\$ 2,946.94	\$ 2,500.00	\$ 550.24
6202.6	6202.6 M&T Loan -New Ambulance		\$ 5,466.62	\$ 8,220.00	\$ 6,944.29	\$ 6,700.00	\$ 5,264.10	\$ 4,560.00	\$ 3,517.21	\$ 2,800.00	\$ 1,682.45
6203	6203 - DUES & SUBSCRIPTIONS	\$ 5,200.00	\$ 4,449.00	\$ 5,200.00	\$ 4,386.00	\$ 4,500.00	\$ 4,549.00	\$ 4,500.00	\$ 3,639.00	\$ 3,800.00	\$ 4,264.98
6204	6204 - FUEL										
6204.01	6204.01 On Road Diesel Clear Ultra	\$ 28,000.00	\$ 18,254.62	\$ 22,000.00	\$ 14,674.19	\$ 15,000.00	\$ 15,836.01	\$ -	\$ 25,200.14	\$ 25,000.00	\$ 35,934.48
6204.02	6204.02 Dyed Diesel Generator	\$ 1,000.00	\$ 779.92	\$ 1,000.00	\$ 194.22		\$ 129.33	\$ 15,000.00	\$ -	\$ 1,500.00	\$ 286.23
6204.2	6204.2 Gasoline	\$ 2,500.00	\$ 2,520.08	\$ 2,000.00	\$ 2,154.45	\$ 2,000.00	\$ 2,273.79	\$ 2,000.00	\$ 2,635.03	\$ 3,500.00	\$ 5,878.95
6205	6205 - FUND DRIVE EXPENSES										
6205.1	6205.1 EMS (Amb) Fund Drive Expense	\$ 6,500.00	\$ 6,270.00	\$ 6,300.00	\$ 5,973.53	\$ 6,000.00	\$ 6,154.38	\$ 6,200.00	\$ 6,443.03	\$ 6,500.00	\$ 9,144.21
6205.2	6205.2 Fire Fund Drive Expense	\$ 5,800.00	\$ 780.75	\$ 6,000.00	\$ 5,986.43	\$ 6,000.00	\$ 10,574.11	\$ 6,000.00	\$ 6,601.36	\$ 6,000.00	\$ 6,871.88
6206.2	6206.2 - FUNDRAISING EXPENSES									\$ 500.00	
6206.05	6206.05 Fishing Expo Expenses										\$ 283.69
6206.6	6206.6 Duck Dash										\$ 2,059.95
6206.3	6206.3 Cash Bash Expenses	\$ 26,000.00	\$ 37,382.51	\$ 26,000.00	\$ 8,848.55	\$ 26,000.00	\$ 2,375.00	\$ 26,000.00	\$ 1,473.16	\$ 26,000.00	\$ 68,477.74
6206.4	6206.4 Challenge Coin Expenses	\$ -	\$ 937.00								
6206.5	6206.5 Other Fundraisers Expense								\$ 161.58		
6207	6207 - INSURANCE										
6207.1	6207.1 Burial Benefit Policy	\$ 350.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
6207.2	6207.2 DVFA Mutual Relief	\$ 4,200.00	\$ 4,162.89	\$ 4,200.00	\$ 4,354.36	\$ 4,575.00	\$ 4,999.16	\$ 5,000.00	\$ 5,480.98	\$ 5,500.00	\$ 5,780.59
6207.3	6207.3 P&C, Liability Umbrella	\$ 43,000.00	\$ 43,877.00	\$ 44,812.00	\$ 46,600.00	\$ 47,000.00	\$ 49,730.50	\$ 53,563.00	\$ 54,182.00	\$ 55,278.00	\$ 56,180.00
6207.4	6207.4 Provident-Accident Policy	\$ 900.00	\$ 916.00	\$ 925.00	\$ 916.00	\$ 925.00	\$ 916.00	\$ 1,000.00	\$ 1,085.00	\$ 1,000.00	\$ 1,085.00

# Sussex County Fire Service Financial Review and Analysis

## LAUREL- CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
6208.0	6208 · JANITORIAL SUPPLIES	\$ 1,500.00	\$ 3,893.85	\$ 4,000.00	\$ 2,265.72	\$ 2,500.00	\$ 1,821.38	\$ 2,500.00	\$ 1,594.40	\$ 1,500.00	\$ 2,150.31
6209.1	6209.1 · MILEAGE/ FIRE POLICE	\$ 1,000.00	\$ 730.30	\$ 1,000.00	\$ 961.75	\$ 1,000.00	\$ 1,259.00	\$ 1,500.00	\$ 967.01	\$ 1,000.00	\$ 1,184.00
6209.2	6209.2 · MILEAGE/ OTHER	\$ 400.00	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ 102.50	\$ 200.00	\$ -	\$ 200.00	\$ -
6210.0	6210 · PENSION FUND EXPENSE	\$ 37,000.00	\$ 34,446.87	\$ 35,000.00	\$ 24,488.72	\$ 30,000.00	\$ 30,136.41	\$ 31,000.00	\$ 30,172.35	\$ 31,000.00	\$ 41,113.52
6250.0	6250 · POSTAGE EXPENSES	\$ 300.00	\$ 774.81	\$ 800.00	\$ 635.00	\$ 650.00	\$ 596.12	\$ 650.00	\$ 499.32	\$ 500.00	\$ 822.56
6270.0	6270 · PROFESSIONAL SERVICES										
6270.1	6270.1 Accounting	\$ 6,000.00	\$ 5,005.00	\$ 5,500.00	\$ 5,785.00	\$ 6,000.00	\$ 6,385.00	\$ 6,500.00	\$ 6,000.00	\$ 6,500.00	\$ 7,850.00
6270.2	6270.2 Consulting	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -
6270.3	6270.3 Legal Fees	\$ 2,000.00	\$ 1,963.50				\$ 6,672.30		\$ 11,123.00		
6280.0	6280 · SALARIES & BENEFITS										
6280.3	6280.3 · Salaries	\$ 250,000.00	\$ 342,948.03	\$ 315,000.00	\$ 397,028.48	\$ 315,000.00	\$ 426,465.79	\$ 320,000.00	\$ 349,877.32	\$ 350,000.00	\$ 365,656.40
6280.9	6280.9 Covid 19 Pay			\$ -	\$ 8,055.20		\$ 4,604.90				
6280.5	6280.5 · State of DE EMS Pension	\$ 54,900.00	\$ 68,595.75	\$ 28,000.00	\$ 32,089.54	\$ 30,000.00	\$ 27,523.89	\$ 35,000.00	\$ 36,502.95	\$ 36,000.00	\$ 36,515.45
6280.21	6280.21 · Employee Tax Withholdings	\$ 67,000.00	\$ -	\$ 70,000.00	\$ -		\$ (2,081.68)	\$ 76,666.68	\$ 92,246.76	\$ 90,000.00	\$ 103,431.41
6280.10	6280.10 · AFLAC	\$ 3,500.00	\$ 819.96	\$ 4,500.00	\$ 985.22	\$ 5,500.00	\$ 1,010.72	\$ 5,500.00	\$ 6,599.44	\$ 6,500.00	\$ 10,228.44
6280.11	6280.11 · American Funds	\$ 2,400.00	\$ -						\$ -		
6280.12	6280.12 · Dental Insurance	\$ 2,500.00	\$ 848.36	\$ 3,000.00	\$ 1,002.03	\$ 2,500.00	\$ 877.22	\$ 2,500.00	\$ 2,861.10	\$ 2,800.00	\$ 2,775.16
6280.13	6280.13 · Highmark BCBS of DE	\$ 48,000.00	\$ 46,786.04	\$ 55,000.00	\$ 60,432.57	\$ 55,000.00	\$ 49,918.50	\$ 55,000.00	\$ 59,052.83	\$ 59,000.00	\$ 66,699.50
6280.14	6280.14 · Wage Garnishments	\$ 6,500.00		\$ 8,000.00	\$ -	\$ 8,000.00		\$ 8,000.00	\$ 8,481.35	\$ 8,500.00	\$ 9,189.44
6280.15	6280.15 Dental with AFLAC										\$ 328.65
6280.20	6280.2 · Payroll Taxes										
6280.22	6280.22 · Employer Tax Withholdings	\$ 33,000.00	\$ 25,805.65	\$ 35,000.00	\$ 19,900.44	\$ 105,000.00	\$ 30,407.13	\$ 38,333.34	\$ 35,722.70	\$ 35,000.00	\$ 38,196.79
6280.4	6280.4 · Employee Bonus	\$ 3,000.00		\$ 3,000.00		\$ 1,000.00	\$ -	\$ 1,000.00	\$ -		
6280.6	6280.6 · Christmas Bonuses	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,075.00	\$ 1,000.00	\$ 1,100.00	\$ 1,100.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
6290.0	6290 · SERVICE CONTRACTS										
6290.24	6290.24 · Lawn Maint.- Sycamore										
6290.23	6290.23 · Lawn Maint.- 10th Street						\$ 306.00				
6290.41	6290.41 Lucas Device (EMS)				\$ 306.00	\$ -		\$ 310.00	\$ 306.00	\$ 310.00	\$ 306.00
6290.40	6290.40 Salamander Calibration (F.C.)				\$ 1,350.00	\$ 1,200.00	\$ 1,250.00	\$ 1,200.00	\$ 1,250.00	\$ 1,200.00	\$ 1,250.00
6290.39	6290.39 · Calibration Contract			\$ 240.00	\$ -	\$ 240.00	\$ 480.00	\$ 500.00	\$ 240.00	\$ 250.00	\$ 280.00
6290.38	6290.38 · Ice Machine/ Walk in Contract		\$ 867.09	\$ 1,500.00	\$ 864.35	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,543.87	\$ 1,500.00	\$ -
6290.01	6290.01 · Payroll Processing (EMS)	\$ 2,500.00	\$ 3,656.35	\$ 3,500.00	\$ 12,341.34	\$ 18,200.00	\$ 13,550.39	\$ 1,500.00	\$ 1,552.72	\$ 1,500.00	\$ 1,549.72
6290.02	6290.02 · Bookkeeping Expense	\$ 20,000.00	\$ 14,647.50	\$ 20,000.00	\$ 14,035.00	\$ 16,000.00	\$ 10,797.50	\$ 12,000.00	\$ 15,755.25	\$ 15,000.00	\$ 14,070.00
6290.03	6290.03 · Document Shredding	\$ 175.00	\$ 50.00	\$ 100.00	\$ 117.44	\$ 100.00	\$ 85.20	\$ 100.00	\$ 225.00	\$ 200.00	\$ 225.00
6290.04	6290.04 Grant Writing Services						\$ 3,500.00				
6290.05	6290.05 · Air Test & Compressor Maint.	\$ 2,700.00	\$ 2,444.85	\$ 2,700.00	\$ 1,830.75	\$ 2,700.00	\$ 1,775.00	\$ 2,000.00	\$ 1,775.00	\$ 2,000.00	\$ 1,865.00
6290.06	6290.06 · Ladder/ Aerial Testing			\$ 2,500.00	\$ 2,614.35						
6901.00	6901.00 · AERIAL SERVICE -every other yr	\$ 2,000.00	\$ -			\$ 1,200.00	\$ 5,861.49	\$ 5,000.00	\$ -	\$ 5,000.00	
6290.06	6290.06 · Ladder/ Aerial Testing - Other	\$ 2,500.00	\$ 2,487.45			\$ 2,700.00	\$ 1,031.55	\$ 1,500.00	\$ 3,664.50	\$ 2,500.00	\$ 3,065.45
	Total 6290.06 · Ladder/ Aerial Testing										
6290.07	6290.07 · Hose Testing	\$ 4,000.00	\$ 3,822.00	\$ 4,000.00	\$ 4,319.00	\$ 4,500.00	\$ 4,582.50	\$ 5,000.00	\$ 7,455.00	\$ 7,500.00	\$ 6,063.75
6290.08	6290.08 · SCBA Flow Testing			\$ -	\$ 1,311.80	\$ -	\$ 324.50	\$ 400.00	\$ 1,303.28	\$ 1,400.00	\$ 2,325.78
6290.09	6290.09 · Fit Testing	\$ 500.00	\$ -	\$ 500.00	\$ 300.00	\$ 500.00	\$ -	\$ 500.00	\$ 250.00	\$ 250.00	\$ 300.00
6290.11	6290.11 · Holmatro Tools Service	\$ 4,000.00	\$ 3,535.00	\$ 4,000.00	\$ 3,389.00	\$ 5,000.00	\$ 3,360.50	\$ 5,000.00	\$ 3,170.00	\$ 3,500.00	\$ 3,552.00
6290.12	6290.12 · Exterminating Service- 10th St.	\$ 475.00	\$ 385.00	\$ 475.00	\$ 420.00	\$ 475.00	\$ 455.00	\$ 500.00	\$ 505.00	\$ 550.00	\$ 600.00
6290.13	6290.13 · Exterminating Service- Sycamore	\$ 475.00	\$ 385.00	\$ 475.00	\$ 420.00	\$ 475.00	\$ 420.00	\$ 500.00	\$ 555.00	\$ 550.00	\$ 540.00
6290.14	6290.14 · Cleaning Service	\$ 1,800.00	\$ 750.00	\$ 1,000.00	\$ 750.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -		
6290.16	6290.16 · Generators	\$ 2,000.00	\$ 4,465.00	\$ 2,000.00	\$ 4,175.00	\$ 2,000.00	\$ 2,625.00	\$ 2,000.00	\$ 945.00	\$ 2,000.00	\$ 1,890.00
6290.17	6290.17 · Building Sprinkler System	\$ 600.00	\$ 470.00	\$ 600.00	\$ 580.00	\$ 600.00	\$ 580.00	\$ 600.00	\$ 580.00	\$ 500.00	\$ 480.00
6290.18	6290.18 · Alarm System Monitoring	\$ 500.00	\$ 696.00	\$ 500.00	\$ 696.00	\$ 500.00	\$ 696.00	\$ 500.00	\$ 696.00	\$ 400.00	\$ 696.00
6290.20	6290.20 · Alarm System Inspection/testing	\$ 250.00	\$ 397.00	\$ 400.00	\$ -	\$ 400.00	\$ 503.50	\$ 500.00	\$ 370.00	\$ 400.00	\$ 926.00
6290.21	6290.21 · Fire Extinguisher Inspection	\$ 500.00	\$ 1,762.30	\$ 1,000.00	\$ 1,136.00	\$ 1,000.00	\$ 972.00	\$ 1,000.00	\$ 807.20	\$ 1,000.00	\$ 1,058.50
6290.22	6290.22 · Fire Ext & Hood System	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 150.00	\$ 500.00	\$ 597.10	\$ 500.00	\$ 176.00
6290.25	6290.25 · HVAC - 10th Street	\$ 2,000.00	\$ 1,760.00	\$ 2,000.00	\$ 1,760.00	\$ 2,000.00	\$ 1,760.00	\$ 2,000.00	\$ 1,760.00	\$ 1,800.00	\$ 1,760.00
6290.26	6290.26 · HVAC - Sycamore	\$ 1,000.00	\$ 680.00	\$ 1,000.00	\$ 680.00	\$ 1,000.00	\$ 680.00	\$ 1,000.00	\$ 680.00	\$ 800.00	\$ 680.00
6290.35	6290.35 · Fitness Room Equip. Maint.	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 625.00
6290.36	6290.36 · Copier Maint. Agreement	\$ 600.00	\$ 538.19	\$ 600.00	\$ 696.94	\$ 600.00	\$ 899.72	\$ 700.00	\$ 491.32	\$ 500.00	\$ 1,419.67
6290.37	6290.37 · Stretcher Contract (EMS)		\$ 2,669.00	\$ 3,000.00	\$ 3,629.25	\$ 4,000.00	\$ 4,494.77	\$ 1,300.00	\$ 4,927.50	\$ 5,000.00	\$ -
6294.0	6294 TELEPHONE DATA & CABLE										
6294.7	6294.7 AT&T Phone			\$ -	\$ 569.29	\$ 550.00	\$ 483.00	\$ 550.00	\$ 483.00	\$ 500.00	\$ 483.00
6294.1	6294.1 Comcast Cable - 10th Street	\$ 1,800.00	\$ 1,748.50	\$ 1,800.00	\$ 1,738.20	\$ 2,500.00	\$ 2,619.17	\$ 2,500.00	\$ 2,523.33	\$ 2,500.00	\$ 2,898.83
6294.2	6294.2 Comcast Cable Sycamore Station	\$ 1,700.00	\$ 1,751.50	\$ 1,700.00	\$ 1,741.80	\$ 2,500.00	\$ 2,617.52	\$ 2,500.00	\$ 2,524.87	\$ 2,500.00	\$ 2,898.42



# Sussex County Fire Service Financial Review and Analysis

## LAUREL- CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
6294.3	6294.3 Verizon -10th Street	\$ 3,500.00	\$ 3,498.11	\$ 3,000.00	\$ 3,474.58	\$ 3,300.00	\$ 3,450.04	\$ 3,300.00	\$ 3,565.44	\$ 3,600.00	\$ 3,551.19
6294.4	6294.4 Verizon - Sycamore	\$ 2,000.00	\$ 976.13	\$ 1,500.00	\$ 1,103.59	\$ 1,100.00	\$ 1,019.54	\$ 1,100.00	\$ 1,028.95	\$ 1,100.00	\$ 1,028.55
6294.5	6294.5 Verizon Wireless Ambulance	\$ 1,200.00	\$ 1,936.16	\$ 2,500.00	\$ 2,201.47	\$ 2,300.00	\$ 2,401.84	\$ 2,300.00	\$ 2,537.14	\$ 2,500.00	\$ 2,881.50
6294.6	6294.6 Verizon Wireless FIRE	\$ 2,500.00	\$ 2,309.86	\$ 2,500.00	\$ 3,111.69	\$ 2,700.00	\$ 3,752.88	\$ 3,800.00	\$ 3,754.38	\$ 3,800.00	\$ 3,196.11
6295.0	6295 - UTILITIES										
6295.1	6295.1 - Electric - 10th Street	\$ 25,000.00	\$ 19,269.86	\$ 25,000.00	\$ 20,475.55	\$ 23,000.00	\$ 17,254.37	\$ 23,000.00	\$ 18,213.84	\$ 18,500.00	\$ 27,602.46
6295.2	6295.2 - Electric - Sycamore - Station 2	\$ 4,000.00	\$ 3,154.58	\$ 4,000.00	\$ 3,628.60	\$ 3,800.00	\$ 3,709.81	\$ 3,800.00	\$ 3,600.26	\$ 3,800.00	\$ 4,311.81
6295.3	6295.3 - Gas - 10th Street	\$ 8,200.00	\$ 9,229.19	\$ 9,000.00	\$ 8,249.82	\$ 8,500.00	\$ 7,349.96	\$ 8,500.00	\$ 7,808.17	\$ 7,500.00	\$ 8,103.00
6295.4	6295.4 - Gas - Sycamore Station 2	\$ 1,500.00	\$ 1,510.89	\$ 1,500.00	\$ 1,088.04	\$ 1,200.00	\$ 2,150.91	\$ 2,000.00	\$ 1,898.57	\$ 2,000.00	\$ 1,447.70
6295.5	6295.5 - Trash Removal	\$ 1,600.00	\$ 1,891.63	\$ 1,600.00	\$ 2,069.76	\$ 2,000.00	\$ 2,995.71	\$ 2,000.00	\$ 2,259.76	\$ 2,250.00	\$ 2,142.39
6300.1	6300.13 Tires									\$ 12,727.62	\$ 13,079.52
6602.0	6602 - DIVE BUDGET										
	Marine Equipment	\$ 1,000.00	\$ 327.94	\$ 1,000.00	\$ -	\$ 1,500.00	\$ 283.02	\$ 1,200.00	\$ 1,554.05	\$ 500.00	\$ 47.21
	Annual Maintenance	\$ 2,000.00	\$ 1,494.44	\$ 2,000.00	\$ -	\$ 1,000.00	\$ -	\$ 500.00	\$ 1,615.28	\$ 1,500.00	\$ 2,649.30
	Dive Suits, Masks, Fins									\$ 500.00	\$ 684.00
	Equipment	\$ 1,500.00	\$ -	\$ 1,000.00	\$ 1,938.00	\$ 800.00	\$ -	\$ 500.00	\$ 9.99	\$ 500.00	\$ 4,050.72
	Training Dives	\$ 2,500.00	\$ 1,800.00	\$ 2,500.00	\$ 1,797.70	\$ 2,500.00	\$ 787.84	\$ 1,800.00	\$ 2,349.18	\$ 2,500.00	\$ 3,376.80
6300.24	6300.24 Paint Repairs					\$ 4,700.00	\$ -				
6300.31	6300.31 Vehicle Detailing							\$ 7,000.00	\$ -		
6300.25	6300.25 Pump Test					\$ 2,500.00	\$ 1,250.00	\$ 2,000.00	\$ 1,250.00	\$ 2,000.00	\$ 2,761.18
6300.02	6300.02 - BUILDING GENERATORS	\$ 6,000.00	\$ 2,770.51	\$ 4,000.00	\$ 485.00	\$ 2,000.00	\$ 1,224.82	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 5,096.35
6300.03	6300.03 - CAMERAS ON APPARATUS	\$ 1,500.00	\$ -	\$ 2,000.00		\$ 1,500.00	\$ -	\$ 2,000.00	\$ 2,667.61		
6300.04	6300.04 - Hose Bed Covers									\$ 1,500.00	
6300.05	6300.05 - LIGHTS-Other		\$ -	\$ 800.00	\$ 480.00	\$ 16,550.00	\$ -				
	Scene Lights							\$ 8,500.00	\$ -		
	Compartment Lights				\$ 667.00			\$ 1,000.00	\$ -		
	Emergency Lights	\$ 5,000.00	\$ -	\$ 18,000.00	\$ 2,394.71			\$ 5,000.00			
6300.06	6300.06 - MEALS - WORK DETAIL	\$ 500.00	\$ -	\$ 500.00	\$ 145.48	\$ 500.00	\$ 37.72	\$ 500.00	\$ -	\$ 500.00	\$ 78.39
6300.07	6300.07 - MISCELLANEOUS	\$ 5,000.00	\$ 387.23	\$ 5,000.00	\$ 111.01	\$ 2,500.00	\$ 1,043.20	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 200.71
6300.08	6300.08 - OFFICE SUPPLIES FOR ENGINEER	\$ 300.00	\$ -	\$ 300.00	\$ 19.06	\$ 300.00	\$ -	\$ 300.00	\$ 13.67		
6300.10	6300.10 - Pump Service - every other year	\$ 1,500.00	\$ -			\$ 1,500.00	\$ 1,265.00			\$ 5,000.00	
6300.11	6300.11 - RESERVE 4 APPARATUS REPAIR	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	
6300.12	6300.12 - TOOLS & SMALL EQUIPMENT	\$ 1,500.00	\$ 2,457.28	\$ 1,500.00	\$ -	\$ 1,000.00	\$ 32.99	\$ 1,000.00	\$ 11.98	\$ 2,500.00	\$ 41.97
6300.30	6300.3 - VEHICLE MAINTENANCE										
6300.32	6300.32 Apparatus Maintenance	\$ 25,000.00	\$ 46,426.11	\$ 25,000.00	\$ 77,842.66	\$ 30,000.00	\$ 66,031.84	\$ 40,000.00	\$ 48,206.71	\$ 50,000.00	\$ 69,258.21
6300.33	6300.33 Supplies for Apparatus Maintenance	\$ 2,500.00	\$ 4,474.66	\$ 2,000.00	\$ 2,355.16	\$ 2,500.00	\$ 3,397.99	\$ 2,500.00	\$ 2,179.20	\$ 2,500.00	\$ 1,869.46
6400.90	6400.90 Trophies & Awards									\$ 1,500.00	\$ 307.90
6400.31	6400.31 - Ambulance Veh. Maintenance	\$ 15,000.00	\$ 12,933.36	\$ 5,000.00	\$ 8,699.62	\$ 6,000.00	\$ 8,394.40	\$ 6,000.00	\$ 11,582.62	\$ 9,000.00	\$ 46,493.45
6400.20	6400.20 - EQUIPMENT										
6400.26	6400.26 Power Load Stretcher for B-81			\$ 23,000.00	\$ 1,704.20						
6400.22	6400.22 Body Armor	\$ 4,200.00	\$ -	\$ 4,200.00	\$ 4,656.00			\$ 2,000.00	\$ 141.84		
6400.23	6400.23 EMS Bags & Equipment		\$ 6,262.48	\$ -	\$ 668.34			\$ 3,000.00	\$ 1,580.48	\$ 3,000.00	
6400.24	6400.24 Lucas CPR Devices	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00	\$ 293.25	\$ 10,000.00	
6400.25	6400.25 Scoop Stretcher	\$ 2,000.00	\$ -					\$ 1,000.00	\$ -		
6400.20	Total 6400.20 - EQUIPMENT										
6400.30	6400.30 - MISC. EMS EXPENSES	\$ 1,000.00	\$ 1,273.47	\$ 1,000.00	\$ 732.47	\$ 1,000.00	\$ 23.99		\$ 424.06		
6400.50	6400.50 - SUPPLIES										
6400.55	Covid-19 Virus				\$ 6,826.65	\$ 5,000.00	\$ 4,464.99	\$ 5,000.00	\$ 5,001.49	\$ 5,000.00	\$ 4,432.65
6400.51	6400.51 Dues & Subscriptions	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ 300.00	\$ 50.00	\$ 100.00	\$ 50.00
6400.52	6400.52 EMS Supplies	\$ 8,000.00	\$ 7,769.54	\$ 8,000.00	\$ 9,813.41	\$ 10,000.00	\$ 13,361.46	\$ 10,000.00	\$ 6,124.42	\$ 10,000.00	\$ 6,023.54
6400.53	6400.53 Food Supplies	\$ 200.00	\$ 138.41		\$ 157.73	\$ -	\$ 518.25	\$ -	\$ 472.83	\$ 1,000.00	\$ 55.96
6400.54	6400.54 Office Supplies	\$ 850.00	\$ 545.02	\$ 850.00	\$ 1,130.48	\$ 1,000.00	\$ 875.04	\$ 1,000.00	\$ 195.87	\$ 1,000.00	\$ 806.93
6400.60	6400.60 - TRAINING	\$ 2,000.00	\$ 1,393.61	\$ 2,000.00	\$ 3,210.83	\$ 2,000.00	\$ 1,172.58	\$ 2,000.00	\$ 2,167.74	\$ 2,000.00	\$ 1,813.57
6400.70	6400.70 - UNIFORMS										
6400.71	6400.71 EMS Uniforms	\$ 5,100.00	\$ 3,367.36	\$ 2,500.00	\$ 4,112.33	\$ 3,500.00	\$ 1,056.45	\$ 3,500.00	\$ 4,232.35	\$ 3,500.00	\$ 6,270.03
6400.72	6400.72 Volunteer Uniforms						\$ 432.50	\$ -	\$ 1,069.20		
6400.73	6400.73 Boot Allowance	\$ 1,400.00	\$ 1,853.90	\$ 700.00	\$ 287.10	\$ 700.00	\$ 725.97	\$ 700.00	\$ 420.92	\$ 700.00	\$ 1,102.80
6400.80	6400.8 Physicals & Drug Testing										
6400.81	6400.81 Work Pro Annual Physical	\$ 1,500.00	\$ -			\$ 1,000.00	\$ -	\$ 1,000.00	\$ 80.00	\$ 1,000.00	
6400.82	6400.82 Work Pro Random Drug Screening	\$ 500.00	\$ -			\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	
6500.20	6500.20 SCBA Brackets									\$ 7,500.00	
6500.19	6500.19 ATV Lights & Lettering									\$ 2,500.00	\$ 4,228.98

# Sussex County Fire Service Financial Review and Analysis

## LAUREL- CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
6500.17	6500.17 Tether Straps									\$ 600.00	
6500.16	David Clark Headsets									\$ 4,000.00	
6500.15	CAD Replace									\$ 4,500.00	
6500.14	Handlights							\$ 1,000.00	\$ -	\$ 1,200.00	
6500.13	6500.13 Low Pressure Nozzles					\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	
6500.12	6500.12 Thermal Imaging Camera					\$ 15,000.00	\$ -	\$ 12,000.00	\$ 369.75	\$ 12,000.00	
6500.11	6500.11 - SAFETY HARNESES			\$ 2,500.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 1,200.00	
6500.9	6500.9 - SCBA IDENTIFIERS			\$ 3,000.00	\$ 3,621.93	\$ 7,000.00	\$ 1,190.00		\$ -		
6500.2	6500.2 - FIRE HOSE	\$ 4,000.00	\$ 1,833.30	\$ 5,000.00	\$ 6,942.00	\$ 500.00	\$ -	\$ 5,000.00	\$ -	\$ 7,000.00	
6500.4	6500.4 - SAFETY VESTS	\$ 500.00		\$ 500.00	\$ -	\$ 1,500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 499.80
6500.5	6500.5 - STATION UNIFORMS (Volunteer)	\$ 2,000.00		\$ 2,500.00	\$ 819.00	\$ 27,000.00	\$ 3,240.00	\$ 1,500.00	\$ -	\$ 1,500.00	
6500.6	6500.6 - TURNOUT GEAR	\$ 15,000.00	\$ 22,058.00	\$ 25,000.00	\$ 2,614.12	\$ 7,000.00	\$ 830.68	\$ 28,000.00	\$ 1,108.33	\$ 21,000.00	\$ 1,889.75
6500.7	6500.7 - MISCELLANEOUS	\$ 7,000.00		\$ 8,000.00	\$ 10,547.99			\$ 8,000.00	\$ 3,860.00	\$ 8,000.00	\$ 478.03
6500.8	6500.8 GEAR DRYER	\$ 10,000.00									
6600.40	6600.40 - UTILITY TRUCK			\$ 44,000.00	\$ -				\$ 1,000.00		
6600.50	6600.50 UTV Vehicles							\$ -	\$ 3,794.66		\$ 1,674.80
6601	6601 - ACCOUNTABILITY SUPPLIES	\$ 250.00	\$ 699.99	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 400.00	\$ 87.35	\$ 400.00	\$ 23.38
6603	6603 - DUES & SUBSCRIPTIONS			\$ 350.00	\$ 218.45	\$ 300.00	\$ 175.00	\$ 300.00	\$ 179.00	\$ 300.00	\$ 207.00
6604	6604 - FIRE POLICE										
	FP-New Member					\$ 10,000.00	\$ -	\$ 9,000.00	\$ -	\$ 9,000.00	\$ 3,863.62
	FP - Emergency Equipment	\$ 2,500.00	\$ 495.00	\$ 1,800.00	\$ 5,228.98	\$ 2,500.00	\$ 2,993.41	\$ 2,000.00	\$ 178.75	\$ 2,000.00	\$ 1,047.92
	FP - Supplies	\$ 1,500.00	\$ 92.50	\$ 1,000.00	\$ 72.50	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	
	Total 6604 - FIRE POLICE										
6605	6605 - MEALS & FOOD SUPPLIES	\$ 2,000.00	\$ 1,152.54	\$ 2,000.00	\$ 1,015.07	\$ 1,500.00	\$ 909.77	\$ 1,500.00	\$ 1,878.31	\$ 1,500.00	\$ 1,674.08
6606	6606 - MISCELLANEOUS	\$ -	\$ 1,757.84	\$ 1,000.00	\$ 3,177.54	\$ 3,000.00	\$ 1,170.37	\$ 3,000.00	\$ 4,933.75	\$ 6,000.00	\$ 2,368.69
6607	6607 - OFFICE SUPPLIES	\$ 500.00	\$ 51.46	\$ 500.00	\$ 890.64	\$ 500.00	\$ 417.73	\$ 500.00	\$ 221.55	\$ 400.00	\$ 641.93
6608	6608 - PROTECTIVE EQUIPMENT										
	Gloves, Boots & Hoods	\$ 3,500.00	\$ 2,561.00	\$ 4,000.00	\$ 3,276.01	\$ 4,000.00	\$ 8,484.42	\$ 3,800.00	\$ 3,372.03	\$ 6,000.00	\$ 3,709.06
	Helmets, Parts, Repairs	\$ 1,500.00	\$ 10,231.07	\$ 4,000.00	\$ 2,861.33	\$ 4,500.00	\$ 4,555.50	\$ 6,000.00	\$ 1,816.50	\$ 6,000.00	\$ 5,342.12
6609	6609 - RADIOS & PAGERS										
	800 Mhz Batteries	\$ 1,000.00		\$ 500.00	\$ 773.70	\$ 400.00	\$ 1,031.60	\$ 2,000.00	\$ 1,099.90	\$ 1,000.00	
	APX 6000 Portables	\$ 24,000.00		\$ 24,000.00	\$ -	\$ 22,000.00	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00	
	Monitor VI UHF Paggers	\$ 3,500.00		\$ 3,500.00	\$ 2,954.00	\$ 11,400.00	\$ 7,455.00	\$ 9,000.00	\$ -	\$ 7,000.00	
	Misc. Items	\$ 400.00	\$ 651.45	\$ 400.00	\$ 1,000.44	\$ 1,000.00	\$ 1,253.55	\$ 1,500.00	\$ 68.85	\$ 1,200.00	\$ 1,336.75
	Mobile Remote Mount Radio	\$ 3,889.00		\$ 8,000.00	\$ 2,159.48	\$ 9,000.00	\$ -	\$ 4,500.00	\$ -		
	Program Software Cradle, Charger		\$ 2,133.19	\$ -	\$ 349.92	\$ 500.00	\$ -	\$ 500.00	\$ -		
	Radio & Pager Repairs										
	Pager Repairs	\$ 500.00		\$ 200.00	\$ 113.70		\$ 308.39			\$ 600.00	\$ 416.82
	Radio Repairs	\$ 400.00	\$ 785.00	\$ 500.00	\$ 1,778.72	\$ 1,000.00	\$ 5,012.67	\$ 3,000.00	\$ 5,452.52	\$ 2,000.00	\$ 230.56
6610	6610 - RESCUE EQUIPMENT BUDGET										
	Blades & Chain Repairs	\$ 1,000.00	\$ -	\$ 750.00	\$ 325.28	\$ 400.00	\$ -	\$ 300.00	\$ -	\$ 300.00	
	Misc.	\$ 1,000.00	\$ 3,798.08	\$ 1,000.00	\$ 1,043.39	\$ 1,000.00	\$ 113.96	\$ 1,000.00	\$ 169.32		
	Power Tool Maint & Fuel	\$ 1,500.00	\$ 75.97	\$ 1,500.00	\$ 375.41	\$ 1,200.00	\$ 223.43	\$ 1,100.00	\$ 1,609.95	\$ 2,200.00	\$ 127.49
	Tool Fuel	\$ 500.00	\$ 245.00	\$ 500.00	\$ 41.94	\$ 350.00	\$ 188.88	\$ 3,200.00	\$ 644.99		\$ 119.97
6611	6611 - SCBA										
	Parts/Mask		\$ 2,159.15	\$ 3,500.00	\$ 1,050.00	\$ 2,800.00	\$ 3,516.00	\$ 3,000.00	\$ -	\$ 3,200.00	\$ 356.00
	Repairs Maintenance		\$ 391.95	\$ 2,000.00	\$ 2,368.80	\$ 3,000.00	\$ 297.12	\$ 2,000.00	\$ 1,261.32	\$ 2,200.00	\$ 694.42
6612	6612 - SUPPRESSION EQUIPMENT										
	Firefighting Foam	\$ 1,000.00	\$ -	\$ 1,500.00	\$ -	\$ 1,800.00	\$ -	\$ 1,800.00	\$ 927.40	\$ 2,500.00	
	Misc. Repair Parts	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 720.48	\$ 1,500.00	\$ -	\$ 1,200.00	\$ 284.78	\$ 1,200.00	\$ 81.38
	Small Tools & Equipment	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 2,000.00	\$ 5,598.93	\$ 2,200.00	\$ 1,938.68	\$ 2,000.00	\$ 1,946.66
6613	6613 - TRAINING										
	Conferences-FDIC	\$ 2,500.00	\$ -	\$ 6,500.00	\$ 3,293.92	\$ 7,000.00	\$ 1,085.91	\$ 7,000.00	\$ 8,599.43	\$ 8,500.00	\$ 7,789.26
	DE Fire School Training	\$ 6,000.00	\$ 4,660.00	\$ 6,000.00	\$ 1,290.00	\$ 4,500.00	\$ 4,140.00	\$ 4,200.00	\$ 2,180.00	\$ 4,200.00	\$ 5,680.00
	Physicals, CDL, etc.	\$ 1,000.00	\$ 210.00	\$ 1,000.00	\$ 485.00	\$ 1,000.00	\$ 315.00	\$ 1,000.00	\$ 190.00	\$ 1,000.00	\$ 90.00
6700.06	6700.06 - Rental of Bounce House			\$ 900.00	\$ 650.00	\$ 800.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	
6700.01	6700.01 - AWARDS										
6700.11	6700.11 Gift Cards	\$ 500.00	\$ 675.00	\$ 500.00	\$ 675.00	\$ 700.00	\$ 753.50	\$ 700.00	\$ 675.00	\$ 700.00	\$ 675.00
6700.12	6700.12 Plaques	\$ 200.00	\$ 195.75	\$ 200.00	\$ 181.25	\$ 200.00	\$ 181.25	\$ 200.00	\$ 195.75	\$ 200.00	\$ 222.75
6700.13	6700.13 Teachers Gifts	\$ 200.00		\$ 200.00	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ 50.00	\$ 200.00	
	Total 6700.01 - AWARDS										
6700.02	6700.02 - BUS SERVICE	\$ 200.00	\$ -	\$ 200.00	\$ -						

# Sussex County Fire Service Financial Review and Analysis

## LAUREL- CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
6700.03	6700.03 - HANDOUTS	\$ 4,000.00	\$ 4,601.00	\$ 5,000.00	\$ 4,965.15	\$ 5,500.00	\$ -	\$ 5,500.00	\$ 4,222.00	\$ 5,500.00	\$ 5,227.00
6700.04	6700.04 - MISC. EXPENSES	\$ 250.00	\$ 787.57	\$ 250.00	\$ 392.96	\$ 400.00	\$ 870.00	\$ 500.00	\$ 422.00	\$ 500.00	\$ 574.50
6700.05	6700.05 - FOOD FOR VOLUNTEERS	\$ 650.00	\$ 831.38	\$ 650.00	\$ 828.41	\$ 900.00	\$ -	\$ 1,000.00	\$ 548.20	\$ 800.00	\$ 761.80
6800	6800 - IT Budget										
	IT- UPGRADES, REPAIRS, MAINT.					\$ 1,500.00	\$ 2,105.52	\$ 1,500.00	\$ 2,443.95	\$ 3,500.00	
	AV Upgrades	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 30,000.00		\$ 33,000.00	\$ -		
	IT Room Upgrade	\$ 2,000.00	\$ -	\$ 2,500.00	\$ 1,135.00				\$ -		
	Keyboard, Mice, Etc.	\$ 500.00	\$ 318.06	\$ 500.00	\$ 45.00	\$ 450.00		\$ 200.00	\$ -	\$ 200.00	
	Memory Upgrades	\$ 1,000.00	\$ 110.00	\$ 1,000.00	\$ -	\$ 500.00					
	Misc. Repairs	\$ 2,000.00	\$ 95.26	\$ 2,000.00	\$ 496.19	\$ 2,000.00		\$ -	\$ 500.00	\$ 1,500.00	\$ 934.59
	Monitor/TV Upgrades	\$ 2,000.00	\$ 349.99	\$ 1,500.00	\$ -	\$ 1,500.00		\$ 1,500.00	\$ 858.57	\$ 1,500.00	\$ 264.99
	Printer Replacement	\$ 1,200.00	\$ -	\$ 1,200.00	\$ -	\$ 1,200.00	\$ 578.90	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 299.00
	IT BUDGET- COMPUTERS										
	Webconferencing					\$ 1,500.00		\$ 1,500.00	\$ -		
	Sycamore Station Repairs					\$ 1,650.00		\$ 1,650.00	\$ -	\$ 1,700.00	
	Computer Maintenance & Repairs	\$ 2,000.00		\$ 1,000.00	\$ 1,523.00	\$ 1,500.00		\$ 500.00		\$ 700.00	
	Computer Software	\$ 500.00		\$ 500.00	\$ -	\$ 500.00		\$ 700.00	\$ 168.00	\$ 800.00	
	Computer Supplies	\$ 750.00		\$ 750.00	\$ -	\$ 300.00	\$ 113.98	\$ 300.00	\$ 109.99	\$ 200.00	\$ 51.98
	New Computer	\$ -	\$ 1,187.67	\$ 1,000.00	\$ 387.50	\$ 1,000.00		\$ 8,000.00	\$ -	\$ 8,000.00	\$ 1,143.00
	IT BUDGET - CONTRACTS										
	Computer Maint. Contract										
6800.12	Cradlepoint Contract							\$ 540.00	\$ -	\$ 600.00	
	Station Alerting			\$ 7,500.00	\$ -	\$ 400.00	\$ 120.00				
	Ambulance Modems		\$ 360.00	\$ 400.00	\$ -						
	Chief - Computer Services										\$ 3,083.00
	Chief - Display										\$ 240.00
	Chief - Tone Alert										\$ 120.00
	Chief - Mobile Messaging										\$ 120.00
	Chief - Alerting							\$ 400.00	\$ 240.00	\$ 400.00	\$ 500.00
	Chief - Annual Backup	\$ 350.00	\$ 300.00	\$ 350.00	\$ 300.00	\$ 350.00	\$ 300.00	\$ 350.00	\$ 360.00	\$ 400.00	
	Chief - Annual Maint Agreement	\$ 2,300.00	\$ 2,001.00	\$ 2,300.00	\$ 2,753.00	\$ 3,000.00	\$ 1,805.00	\$ 2,000.00	\$ 2,356.00	\$ 2,500.00	
	Chief - Messaging	\$ 300.00	\$ 300.00	\$ 300.00	\$ 480.00	\$ 525.00	\$ 720.00	\$ 800.00	\$ 420.00	\$ 485.00	\$ 420.00
	Chief - New Program Time Clock	\$ 1,200.00	\$ -		\$ 420.00						
	Chief Scheduling	\$ 420.00	\$ 420.00	\$ 420.00	\$ -	\$ 450.00	\$ 420.00	\$ 450.00	\$ 420.00	\$ 485.00	\$ 480.00
	Chief Website	\$ 1,200.00	\$ 1,128.00	\$ 1,200.00	\$ -	\$ 1,200.00	\$ 680.00	\$ 1,000.00	\$ 660.00	\$ 1,000.00	
6800.40	Cisco Meraki Rtrs										\$ 5,566.02
6800.50	Tritech MDT Maint Contract	\$ 3,600.00	\$ 889.10	\$ 3,600.00	\$ 1,125.80	\$ 1,500.00	\$ 1,125.80	\$ 1,500.00	\$ 2,307.90	\$ 1,500.00	
6800.60	Red Alert Maint Contract	\$ 3,000.00	\$ 2,925.90	\$ 3,000.00	\$ 6,071.25	\$ 3,200.00	\$ 3,145.34	\$ 3,200.00	\$ 2,395.00	\$ 3,200.00	\$ 3,218.49
	IT EQUIPMENT										
	MDT Tablet Tanker 81	\$ 4,800.00		\$ 4,800.00	\$ -	\$ 4,800.00	\$ -	\$ 4,800.00	\$ -		
	MDT Tablet Tower	\$ 4,800.00			\$ -	\$ 4,800.00	\$ -	\$ 4,800.00	\$ -		
	UPS for Workstation	\$ 600.00		\$ 600.00	\$ -	\$ 600.00	\$ -	\$ 600.00	\$ -		
	OTHER EQUIPMENT										
	Cameras	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,163.00	\$ 2,500.00	\$ 3,097.04	\$ 2,500.00	\$ 1,500.00	\$ 2,500.00	
	DAC Server	\$ 2,000.00	\$ -	\$ 2,000.00		\$ 2,500.00	\$ -				
	Overhead Projectors	\$ 2,000.00									
	Station Phone System	\$ 1,000.00	\$ -	\$ 1,000.00						\$ 16,000.00	
6900.00	Ladies Auxiliary								\$ 35,199.71		\$ 43,244.09
6985.00	Depreciation								\$ 379,896.84		\$ 363,846.51
	Total Expenditures:	\$ 1,301,422.00	\$ 1,097,385.95	\$ 1,397,023.75	\$ 1,141,035.53	\$ 1,391,860.77	\$ 1,100,196.90	\$ 1,420,015.15	\$ 1,569,237.99	\$ 1,478,005.40	\$ 1,802,735.39
	Fund Balance/Retained Earnings:	\$ 153,528.00	\$ 399,175.36	\$ 116,126.25	\$ 426,385.71	\$ 111,539.23	\$ 639,864.11	\$ 175,934.85	\$ 146,066.07	\$ 165,244.60	\$ 323,088.61

## Appendix C14 - Lewes



# Sussex County Fire Service Financial Review and Analysis

## Lewes- SUMMARY OF FINANCIAL STATEMENTS

Stmnt of Financial Position	2019	2020	2021* (restated)	2022	2023
<b>Assets</b>					
<u>Current Assets</u>					
Cash and Cash Equivalents	\$ 1,137,037	\$ 846,426.00	\$ 1,412,516	\$ 1,115,208	\$ 1,838,235
Certificate of Deposit	\$ 369,311	\$ 259,517.00	\$ 261,470	\$ 1,263,811	\$ 1,772,822
Total Current Assets	\$ 1,506,348	\$ 1,105,943	\$ 1,673,986	\$ 2,379,019	\$ 3,611,057
<u>Property and Equipment</u>					
Land	\$ 225,856	\$ 304,145	\$ 304,145	\$ 304,145	\$ 304,145
Buildings	\$ 6,026,760	\$ 6,026,760	\$ 6,140,985	\$ 6,237,958	\$ 6,474,989
Boat and Boat Dock	\$ 936,407	\$ 936,500	\$ 936,392	\$ 936,392	\$ 1,084,745
Museum	\$ 318,787	\$ 318,787	\$ 318,787	\$ 318,787	\$ 318,787
Trucks and Equipment	\$ 6,109,293	\$ 6,554,185	\$ 6,574,976	\$ 6,574,976	\$ 6,830,718
Ambulance and Equipment	\$ 977,737	\$ 1,270,825	\$ 1,651,298	\$ 1,651,298	\$ 1,476,785
Computer Equipment	\$ 100,599	\$ 100,599	\$ 100,599	\$ 100,599	\$ -
Parking Lot Improvements	\$ 231,603	\$ 231,603	\$ 231,603	\$ 231,603	\$ 231,603
Total Cost	\$ 14,927,042	\$ 15,743,404	\$ 16,258,785	\$ 16,355,758	\$ 16,721,772
Less Accumulated Depreciation	\$ (6,401,729)	\$ (6,555,061)	\$ (7,180,855)	\$ (7,788,108)	\$ (8,149,946)
Net Land Property and Equipment	\$ 8,525,313	\$ 9,188,343	\$ 9,077,930	\$ 8,567,650	\$ 8,571,826
<u>Other Assets</u>					
Scholarship Fund		\$ 117,658	\$ 119,436	\$ 119,877	\$ 122,539
Investment - Century Securities	\$ 671,105	\$ 713,483	\$ 755,970	\$ 702,857	\$ 755,687
Investment - Exelon Corporation	\$ 7,475	\$ 7,154	\$ 7,422	\$ 7,667	\$ 7,937
Total other assets	\$ 678,580	\$ 838,295	\$ 882,828	\$ 830,401	\$ 886,163
Total Assets	\$ 10,710,241	\$ 11,132,581	\$ 11,634,744	\$ 11,777,070	\$ 13,069,046
<b>Liabilities and Net Assets</b>					
<u>Current Liabilities</u>					
Current Portion of Long-Term Debt	\$ 140,603	\$ 144,573	\$ 148,491	\$ 152,517	\$ 235,998
Total Current Liabilities	\$ 140,603	\$ 144,573	\$ 148,491	\$ 152,517	\$ 235,998
<u>Non-Current Liability</u>					
Notes Payable - net of current position	\$ 2,049,832	\$ 1,905,264	\$ 1,756,777	\$ 1,604,261	\$ 2,126,234
Total Long Term Liabilities	\$ 2,049,832	\$ 1,905,264	\$ 1,756,777	\$ 1,604,261	\$ 2,126,234
Total Liabilities	\$ 2,190,435	\$ 2,049,837	\$ 1,905,268	\$ 1,756,778	\$ 2,362,232
<u>Net Assets</u>					
Without Donor Restrictions	\$ 8,519,806	\$ 9,082,744	\$ 9,729,476	\$ 10,020,292	\$ 10,706,814
With Donor Restrictions					
Total Net Assets	\$ 8,519,806	\$ 9,082,744	\$ 9,729,476	\$ 10,020,292	\$ 10,706,814
Total Liabilities & Net Assets	\$ 10,710,241	\$ 11,132,581	\$ 11,634,744	\$ 11,777,070	\$ 13,069,046

# Sussex County Fire Service Financial Review and Analysis

## Lewes- SUMMARY OF FINANCIAL STATEMENTS

Stmnt of Activities & Changes	2019	2020	2021* (restated)	2022	2023
<b>Support, Grants and Other Revenue</b>					
Donations	\$ 439,919	\$ 419,280	\$ 477,373	\$ 470,852	\$ 557,668
Ambulance Policy Drive	\$ 244,623	\$ 248,078	\$ 299,256	\$ 307,276	\$ 322,535
Ambulance Fees	\$ 934,412	\$ 887,548	\$ 996,735	\$ 1,291,562	\$ 1,353,870
Released from Restriction	\$ -		\$ -	\$ -	
State of Delaware	\$ 852,652	\$ 834,604	\$ 913,358	\$ 1,159,434	\$ 1,613,300
Sussex County	\$ 454,425	\$ 417,993	\$ 833,439	\$ 530,894	\$ 646,517
City of Lewes & Board of Public Works	\$ 55,000	\$ 140,500	\$ 75,000	\$ 125,000	\$ 125,000
COVID Grants		\$ 226,997			
Insurance Income					\$ 22,319
Investment Income	\$ 51,416	\$ 36,331	\$ 24,343	\$ 25,801	\$ 122,816
Tower Rent	\$ 52,415	\$ 66,175	\$ 57,740	\$ 49,304	\$ 72,897
Other Income	\$ 7,858	\$ 6,655	\$ 7,260	\$ 9,806	\$ 8,583
Disposal of Property and Equipment	\$ 697,016	\$ 8,887			\$ (65,442)
Realized and Unrealized (Loss) Gain on Marketable	\$ 43,188	\$ 19,337	\$ 17,320	\$ (74,267)	\$ 26,432
<b>Total Public Support &amp; Contributions + Revenue</b>	<b>\$ 3,832,924</b>	<b>\$ 3,312,385</b>	<b>\$ 3,701,824</b>	<b>\$ 3,895,662</b>	<b>\$ 4,806,495</b>
<b>Expenses</b>					
Program Services	\$ 2,763,449	\$ 2,667,231	\$ 2,960,452	\$ 3,514,994	\$ 4,033,213
Management and General	\$ 63,421	\$ 33,602	\$ 31,336	\$ 43,770	\$ 40,695
Fundraising	\$ 50,777	\$ 48,613	\$ 63,314	\$ 46,082	\$ 46,065
<b>Expenses</b>	<b>\$ 2,877,647</b>	<b>\$ 2,749,446</b>	<b>\$ 3,055,102</b>	<b>\$ 3,604,846</b>	<b>\$ 4,119,973</b>
Net Assets (Beginning of Year)	\$ 7,564,529	\$ 8,519,806	\$ 9,082,744	\$ 9,729,476	\$10,020,292
Net Assets (End of Year)	\$ 8,519,806	\$ 9,082,744	\$ 9,729,476	\$10,020,292	\$10,706,814
Change in Net Assets	\$ 955,277	\$ 562,938	\$ 646,732	\$ 290,816	\$ 686,522

This  
doesn't  
match  
below



# Sussex County Fire Service Financial Review and Analysis

## Lewes- SUMMARY OF FINANCIAL STATEMENTS

Stmt of Functional Expenses	2019	2020	2021* (restated)	2022	2023	
Administrative	\$ 20,795	\$ 8,095	\$ 18,231	\$ 26,461	\$ 21,961	
Ambulance - Billing Services	\$ 75,303	\$ 63,931	\$ 73,712	\$ 93,577	\$ 77,073	
Auxiliary Expenses	\$ 8,320	\$ 12,184	\$ 14,645	\$ 3,795	\$ 8,065	
Computer Expenses	\$ 29,055	\$ 21,049	\$ 18,977	\$ 19,350	\$ 21,233	
Depreciation	\$ 552,042	\$ 583,072	\$ 625,794	\$ 607,253	\$ 571,507	
Dues and Subscriptions	\$ 12,107	\$ 1,725	\$ 3,905	\$ 5,569	\$ 6,234	
EMS Expenses	\$ 34,028	\$ 33,913	\$ 41,535	\$ 48,439	\$ 47,927	
Fuel	\$ 47,384	\$ 29,279	\$ 56,070	\$ 96,032	\$ 66,567	
Fund Drive Expense	\$ 42,457	\$ 36,429	\$ 48,669	\$ 42,287	\$ 35,000	
Insurance	\$ 85,515	\$ 91,348	\$ 112,788	\$ 93,258	\$ 105,405	
Interest Expense	\$ 60,630	\$ 57,076	\$ 53,102	\$ 49,182	\$ 47,755	
Member benefits	\$ 50,585	\$ 35,228	\$ 14,988	\$ 45,317	\$ 47,656	
Memorial Expense	\$ 2,850	\$ -			\$ 3,000	
Miscellaneous	\$ 16,839	\$ 8,081	\$ 9,997	\$ 9,611	\$ 7,668	
Operating Expenses - Chief	\$ 170,565	\$ 125,894	\$ 143,672	\$ 164,565	\$ 202,259	
Operating Expenses - Chief Engineer	\$ 213,139	\$ 146,197	\$ 118,943	\$ 111,576	\$ 134,360	
Operating Expenses - Fire Station #3	\$ 39,834	\$ 15,471	\$ 12,424	\$ 10,216	\$ 39,240	
Operating Expenses - Boat	\$ 28,155	\$ 31,047	\$ 26,794	\$ 67,112	\$ 47,552	
Payroll Costs - Ambulance	\$ 1,212,006	\$ 1,267,213	\$ 1,437,561	\$ 1,866,888	\$ 2,409,220	
Pension Expense	\$ 28,672	\$ 25,434	\$ 41,296	\$ 33,706	\$ 42,083	
Professional Fees	\$ 9,345	\$ 9,000	\$ 9,200	\$ 11,740	\$ 12,500	
Repairs and Maintenance	\$ 63,107	\$ 69,289	\$ 94,278	\$ 81,651	\$ 78,689	
Training	\$ 18,918	\$ 14,663	\$ 11,821	\$ 28,899	\$ 22,896	
Telephone	\$ 2,445	\$ 1,844	\$ 1,760	\$ 1,992	\$ 2,069	
Utilities	\$ 53,551	\$ 49,800	\$ 64,940	\$ 86,370	\$ 62,054	
<b>TOTAL EXPENSES</b>	<b>\$ 2,877,647</b>	<b>\$ 2,737,262</b>	<b>\$ 3,055,102</b>	<b>\$ 3,604,846</b>	<b>\$ 4,119,973</b>	This doesn't match above

# Sussex County Fire Service Financial Review and Analysis

## Lewes- SUMMARY OF FINANCIAL STATEMENTS

Stmt of Cash Flows	2019	2020	2021* (restated)	2022	2023
<b>Cash Flows from Operating Activities</b>					
Change in Net Assets	\$ 955,277	\$ 562,939	\$ 646,732	\$ 290,816	\$ 686,522
Adjustments to reconcile change in net assets to net cash					
Depreciation	\$ 552,042	\$ 583,072	\$ 625,794	\$ 607,253	\$ 571,507
(Gain) Loss on Disposal of Property and Equipment		\$ (8,907)			\$ 65,442
Realized and Unrealized (Gain) Loss on Investments	\$ (697,016)	\$ (19,337)	\$ (17,320)	\$ 74,267	\$ (26,432)
Interest Restricted for scholarships		\$ (3,427)	\$ (278)	\$ (441)	\$ (2,662)
Donation Restricted for scholarships	\$ (43,188)	\$ -	\$ (1,500)	\$ -	
Total Adjustments	\$ (188,162)	\$ 551,401	\$ 606,696	\$ 681,079	\$ 607,855
Net Cash Provided (Used) by Operating Activities	\$ 767,115	\$ 1,114,340	\$ 1,253,428	\$ 971,895	\$ 1,294,377
<b>Cash Flows from Investing Activities</b>					
Insurance proceeds from property and equipment	\$ 724,207	\$ 27,411			
Sale of property and equipment		\$ 14,010			
Acquisition of property & equipment	\$ (994,557)	\$(1,278,617)	\$ (515,381)	\$ (96,973)	\$ (641,125)
Purchase of Certificates of Deposit	\$ (366,191)		\$ -	\$ (1,000,000)	\$ (1,000,000)
Maturity of Certificates of Deposit					\$ 500,000
Reinvested in Certificates of Deposit	\$ (3,120)	\$ (4,437)	\$ (1,953)	\$ (2,341)	\$ (9,011)
Sales proceeds from investments	\$ -		\$ 98,249	\$ 98,564	\$ 1,237,153
Reinvested in Investments	\$ (68,438)	\$ (22,750)	\$ (123,684)	\$ (119,963)	\$ (1,263,821)
Net Cash Provided (Used) by Investing	\$ (708,099)	\$(1,264,383)	\$ (542,769)	\$ (1,120,713)	\$ (1,176,804)
<b>Cash Flows from Financing Activities</b>					
Proceeds from Notes Payable					\$ 750,000
Repayments of Notes payable	\$ (137,041)	\$ (140,598)	\$ (144,569)	\$ (148,490)	\$ (144,546)
Net Cash Provided (Used) by Financing Activities	\$ (137,041)	\$ (140,598)	\$ (144,569)	\$ (148,490)	\$ 605,454
Cash & Cash Equivalents (Beginning of Year)	\$ 1,215,062	\$ 1,137,037	\$ 846,426	\$ 1,412,516	\$ 1,115,208
Cash & Cash Equivalents (End of Year)	\$ 1,137,037	\$ 846,426	\$ 1,412,516	\$ 1,115,208	\$ 1,838,235
Net Increase (Decrease) in Cash&CashEquivalents	\$ (78,025)	\$ (290,611)	\$ 566,090	\$ (297,308)	\$ 723,027
Interest Paid		\$ 57,076	\$ 53,102	\$ 49,182	\$ 47,755

# Sussex County Fire Service Financial Review and Analysis

## LEWES - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
<b>REVENUES:</b>											
	AMBULANCE FEES										
	BEEBE TRANSPORTS								\$ 8,108.00		\$ 8,928.00
	AMBULANCE FEES - Other		\$ 924,762.67						\$ 1,277,822.65		\$ 1,343,081.56
	Total AMBULANCE FEES	\$ 825,000.00		\$ 875,000.00	\$ 881,042.22	\$ 820,000.00	\$ 994,624.31	\$ 900,000.00		\$ 1,100,000.00	
	AMBULANCE POLICY DRIVE	\$ 207,000.00	\$ 244,623.48	\$ 220,000.00	\$ 248,077.57	\$ 220,000.00	\$ 299,255.55	\$ 300,000.00	\$ 307,276.09	\$ 290,000.00	\$ 322,534.51
	ARPA GRANT										\$ 40,000.00
	AUXILIARY Fundraising		\$ 978.30	\$ 10,000.00			\$ 4,056.74		\$ 6,759.46		
	AUZILIARY Donation				\$ 10,040.00		\$ 996.90				
	AUXILIARY INCOME-Other		\$ 17,893.50		\$ 9,954.62		\$ 2,525.16				\$ 20,266.93
	BILLBOARD RENT	\$ 7,260.00	\$ 7,260.00	\$ 7,260.00	\$ 6,655.00	\$ 7,260.00	\$ 7,260.00	\$ 8,000.00	\$ 8,000.16	\$ 8,000.00	\$ 8,583.40
	BOARD OF PUBLIC WORKS GRANT	\$ 25,000.00	\$ 25,000.00	\$ 35,000.00	\$ 75,000.00	\$ 40,000.00	\$ -	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
	CAPITAL GAIN DISTRIBUTION		\$ 10,348.71	\$ -	\$ 9,258.11		\$ 9,143.94		\$ 6,305.16		
	CARE GRANT				\$ 41,796.91						
	CARE LOAN				\$ 185,200.00						
	CITY OF LEWES GRANT	\$ 30,000.00	\$ 30,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
	COVID 19				\$ 15,500.00						
	DEL HEALTH INSURANCE REBATE	\$ 65,000.00	\$ 69,496.03	\$ 65,000.00	\$ 71,848.97	\$ 65,000.00	\$ 77,277.31	\$ 75,000.00	\$ 103,165.87	\$ 90,000.00	\$ 109,531.11
	DELAWARE AMBULANCE FUND	\$ 141,000.00	\$ 152,659.00	\$ 141,000.00	\$ 145,801.00	\$ 130,000.00	\$ 126,559.00	\$ 120,000.00	\$ 220,677.00	\$ 200,000.00	\$ 320,865.00
	DELAWARE FIRE INSURANCE REB	\$ 410,000.00	\$ 453,582.07	\$ 410,000.00	\$ 455,497.22	\$ 435,000.00	\$ 467,432.65	\$ 460,000.00	\$ 520,217.41	\$ 500,000.00	\$ 610,255.31
	DELAWARE FIRE PREVENTION						\$ 3,261.50		\$ 6,768.65		\$ 6,160.73
	DELAWARE GRANT IN AID	\$ 125,000.00	\$ 176,915.00	\$ 125,000.00		\$ 150,000.00					
	STATE OF DELAWARE SPECIAL GRANT								\$ 100,000.00		\$ 50,000.00
	DELAWARE GRANT IN AID - Other								\$ 208,605.00		\$ 283,401.00
	Total DELAWARE GRANT IN AID			\$ 245,000.00	\$ 161,457.00		\$ 238,827.00	\$ 200,000.00		\$ 200,000.00	
	DIVIDEND INCOME		\$ 13,236.20		\$ 14,857.92		\$ 11,635.39		\$ 14,720.74		
	FUND DRIVE	\$ 233,000.00	\$ 270,584.59		\$ 343,764.64	\$ 260,000.00	\$ 402,387.43	\$ 350,000.00	\$ 379,249.25	\$ 340,000.00	\$ 389,932.92
	FUND RAISERS				\$ 22,210.74						
	BUILDING RENT		\$ (894.01)				\$ 550.00		\$ 6,600.00		\$ 300.00
	GOLF TOURNAMENT								\$ 25,090.25		\$ 27,710.75
	HUDSON FIELD CONCERT								\$ 427.69		
	JUNGLE JIMS		\$ 11,074.00				\$ 9,970.00		\$ 10,015.00		\$ 10,218.00
	SHRIMP EAT		\$ 11,992.12								
	FUND RAISERS - Other		\$ 1,028.42				\$ 1,246.34		\$ 12,300.00		\$ 786.86
	Total FUND RAISERS	\$ 10,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00	
	GENERAL DONATIONS		\$ 16,826.99		\$ 31,059.62		\$ 52,340.68		\$ 29,600.84		\$ 94,315.28
	INTEREST INCOME	\$ 1,000.00	\$ 27,831.14	\$ 1,000.00	\$ 12,215.15	\$ 2,500.00	\$ 3,573.67		\$ 4,736.92	\$ 47,000.00	\$ 97,358.48
	MEMORIAL		\$ 500.00		\$ 2,250.00		\$ 1,800.00		\$ 3,310.00		\$ 1,275.00
	NON-DIVIDEND		\$ -						\$ 39.44		
	REALIZED GAIN ON INVESTMENT						\$ 9,804.27				
	RENT-TOWER, ETC, STATION 3		\$ 52,415.01		\$ 66,175.07		\$ 57,739.84		\$ 49,303.52		\$ 72,896.98
	RESCUE BILLING		\$ 9,645.00		\$ 6,503.75		\$ 2,110.00		\$ 5,633.77		\$ 1,860.00
	RESTRICTED SCHOLARSHIP FUND		\$ 111,111.11				\$ 1,500.00				
	SUSSEX COUNTY	\$ 200,000.00		\$ 300,000.00	\$ 417,993.30						
	AMBULANCE ATTENDANT REIMBURSEMENT		\$ 128,786.00				\$ 128,786.00		\$ 190,080.00		\$ 191,857.00
	BOND INTEREST		\$ 6,125.98				\$ 3,334.64				
	GRANT IN AID		\$ 35,266.24				\$ 35,266.24		\$ 35,266.24		\$ 35,266.24
	SUSSEX COUNTY ENHANCEMENT		\$ 284,246.92				\$ 416,052.34		\$ 305,547.53		\$ 369,393.75
	SUSSEX COUNTY - Other		\$ -				\$ 250,000.00		\$ -		\$ -
	Total SUSSEX COUNTY		\$ -			\$ 325,000.00		\$ 375,000.00		\$ 375,000.00	
	UNREALIZED GAIN (LOSS)		\$ 43,188.26		\$ 19,337.28		\$ 7,515.71		\$ (74,267.84)		
	OTHER INCOME										
	Miscellaneous Income	\$ -	\$ 597.67								
	Total Revenues:	\$2,279,260.00	\$3,137,080.40	\$2,494,260.00	\$3,303,496.09	\$2,514,760.00	\$3,701,832.61	\$2,923,000.00	\$3,896,358.80	\$3,285,000.00	\$4,541,778.81
<b>EXPENDITURES:</b>											
	2023 FORD AMBULANCE			\$ -				\$ 520,000.00	\$ -	\$ 520,000.00	\$ 5,927.54
	2023 BOAT										\$ 158,753.41
	2015 CHEVY UTILITY 357809		\$ (5,634.00)								
	2020 Ford F550 Ambulance			\$ 286,296.00							

# Sussex County Fire Service Financial Review and Analysis

## LEWES - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	2020 Pierce Pumper			\$ 261,422.00			\$ 6,938.25				
	2020 Chevy Tahoe 230811				\$ (18,785.28)						
	2021 Ford AMBULANCE					\$ 250,000.00	\$ (0.30)				
	2021 Pierce Pumper						\$ 550.00				
	ADMINISTRATION	\$ -	\$ 20,000.00				\$ -				
	BANK SERVICE CHARGES	\$ 255.59					\$ 113.75	\$ 105.00		\$ 100.00	
	DONATIONS						\$ 500.00				
	FIRE PREVENTION	\$ 10,861.34					\$ 11,435.58	\$ 13,016.82		\$ 8,482.69	
	OFFICE SUPPLIES	\$ 4,719.59					\$ 3,415.65	\$ 5,473.63		\$ 3,528.64	
	SCHOLARSHIP	\$ 2,000.00					\$ 3,354.49	\$ 3,360.48		\$ 3,000.00	
	ADMINISTRATION - Other	\$ 2,957.68					\$ (589.33)	\$ 4,515.06		\$ 7,030.43	
	Total ADMINISTRATION	\$ 20,000.00			\$ 8,094.34	\$ 20,000.00		\$ 20,000.00		\$ 27,000.00	
	AMBULANCE BILLING FEES										
	BILLING FEE REFUNDS	\$ 2,174.40					\$ 1,639.80	\$ 4,043.92		\$ 13,836.33	
	AMBULANCE BILLING FEES - Other	\$ 72,656.40					\$ 72,053.65	\$ 95,616.10		\$ 73,047.90	
	Total AMBULANCE BILLING FEES	\$ 57,450.00		\$ 61,250.00	\$ 63,833.00	\$ 61,500.00		\$ 65,000.00		\$ 70,000.00	
	ASSOCIATION DUES	\$ 12,000.00	\$ 12,107.05	\$ 17,000.00	\$ 1,724.81	\$ 15,000.00	\$ 3,905.00	\$ 5,000.00	\$ 5,568.80	\$ 6,500.00	\$ 6,234.46
	AUXILIARY PENSION EXP						\$ 1,902.94				\$ 2,812.50
	AUXILIARY EXPENSES	\$ 8,320.18			\$ 12,234.13		\$ 1,782.76	\$ 3,794.64		\$ 8,064.53	
	BOAT EQUIPMENT	\$ 1,917.25			\$ 253.23		\$ 107.53	\$ (3,000.00)		\$ 40.00	
	BOAT OPERATIONS										
	BOAT DOCK ELECTRIC							\$ 643.00			
	BOAT FUEL	\$ 1,562.25					\$ 3,020.05	\$ 2,016.02		\$ 1,876.67	
	BOAT INSURANCE	\$ 12,000.00	\$ 21,565.00			\$ 13,175.00	\$ 14,853.00	\$ 14,500.00	\$ 14,500.00	\$ 22,359.00	
	MARINE 2							\$ 2,500.00		\$ 3,711.65	
	BOAT OPERATIONS - Other	\$ 15,000.00	\$ 3,110.66				\$ 8,813.45	\$ 49,953.79	\$ 30,000.00	\$ 19,564.11	
	Total BOAT OPERATIONS			\$ 36,065.00	\$ 30,793.64	\$ 22,825.00		\$ 30,000.00			
	Boat Sinking	\$ (20,590.06)	\$ (691,382.06)								
	BUILDING R&M										
	STATION 2 R&M	\$ 14,185.75					\$ 27,153.07	\$ 36,510.84		\$ 34,153.56	
	BUILDING R&M - Other	\$ 39,690.63					\$ 44,189.60	\$ 24,755.78		\$ 27,400.73	
	Total BUILDING R&M	\$ 90,000.00		\$ 60,000.00	\$ 59,690.81	\$ 60,000.00		\$ 135,000.00		\$ 135,000.00	
	CAPITAL EXPENSE SET A SIDE	\$ 50,727.06		\$ 161,272.00	\$ -	\$ 118,587.00	\$ -	\$ 143,827.00	\$ -	\$ 53,327.00	\$ -
	CHIEF BUDGET										
	DRONES						\$ -	\$ 2,480.00		\$ 480.00	
	HIGHWAY SAFETY GRANT									\$ (1,114.01)	
	RADIO REPAIRS	\$ 5,092.10					\$ 801.68	\$ 3,610.73		\$ 5,664.10	
	CHIEF BUDGET - Other	\$ 165,473.42					\$ 132,400.37	\$ 135,136.04		\$ 159,440.58	
	Total CHIEF BUDGET	\$ 135,000.00		\$ 130,000.00	\$ 125,894.48	\$ 135,000.00		\$ 140,000.00		\$ 140,000.00	
	CHIEF ENGINEER BUDGET										
	AMBULANCE REPAIR										
	2000 Ford Ambulance E450 62836	\$ 1,302.74					\$ 260.50				
	2005 Ford E450 Ambulance 44188	\$ 274.52								\$ (19,578.93)	
	2005 F350 Ambli 89032	\$ 1,424.25								\$ 700.00	
	2010 GMC AMBU 04104 A-82	\$ 3,553.90					\$ 4,519.10	\$ 3,015.42		\$ 3,206.38	
	2013 INTERNATIONAL A82 400019	\$ 11,484.14					\$ 5,037.47	\$ 8,980.73		\$ 10,890.79	
	2013 INTERNATIONAL D82 400018	\$ 2,934.60					\$ 3,001.90	\$ 2,211.84		\$ 2,750.16	
	2016 KENWORTH AMBULANCE 133029	\$ 4,811.84					\$ 4,150.10	\$ 15,563.59		\$ 6,192.96	
	2020 FORD AMBULANCE 55211						\$ 919.57	\$ 555.46		\$ 3,718.48	
	2021 FORD AMBULANCE 10863						\$ 339.41	\$ 1,181.34		\$ 586.72	
	AMBULANCE REPAIR - Other	\$ 165.57					\$ 47.66	\$ 224.99		\$ 228.62	
	Total AMBULANCE REPAIR										
	COMMAND VEHICLE REPAIR										
	2002 CHEVY SUBURBAN 55252	\$ 124.61					\$ 476.87	\$ 287.54		\$ 187.50	
	2010 CHEVY VAN 55556	\$ 241.82					\$ 361.09	\$ 195.00			
	2015 CHEVY UTILITY 357809	\$ 1,640.57						\$ 599.69			
	2015 Tahoe 177837	\$ 6,618.26					\$ 340.00			\$ 43.87	
	2020 CHEVY TAHOE 230811						\$ 2,151.00	\$ 6,635.10		\$ 6,202.68	
	Total COMMAND VEHICLE REPAIR										
	FIRE EQUIPMENT REPAIR										
	1995 Pierce 82-2	\$ 12,193.22					\$ 385.27				
	1995 Pierce 82-3 00564	\$ 11,199.85					\$ 26.35				



# Sussex County Fire Service Financial Review and Analysis

## LEWES - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	2000 PIERCE TANKER 82-4 000211		\$ 22,110.25				\$ 13,936.13		\$ 10,523.96		\$ 6,837.69
	2001 FORD BRUSH 67125		\$ 421.67				\$ 315.23		\$ 224.80		
	2002 PIERCE LADDER 02001		\$ 15,247.85				\$ 11,722.45		\$ 17,960.33		\$ 25,294.79
	2005 FORD BRUSH TRUCK 89032								\$ 235.00		
	2005 SEAGRAVE 82-5 2130		\$ 24,971.71				\$ 13,354.64		\$ 8,743.92		\$ 16,454.07
	2005 SEAGRAVE RESCUE 2059		\$ 19,034.36				\$ 15,868.30		\$ 18,815.48		\$ 8,885.87
	2008 FORD 4W 8EC72460		\$ 2,620.92				\$ 211.51		\$ 376.76		\$ 542.72
	2010 PIERCE 82-9 11471		\$ 21,798.33				\$ 18,355.56		\$ 5,206.54		\$ 7,628.86
	2012 FORD 350 FIRE POLICE 69063		\$ 2,341.78				\$ 1,653.25		\$ 3,310.01		\$ 500.00
	2012 FORD TRAFFIC CONTROL UNIT										\$ 100.00
	2017 PIERCE 82-1 17799		\$ 4,775.13				\$ 9,355.11		\$ 3,282.10		\$ 9,575.86
	2020 CHEVY PICK UP 233920						\$ 162.69		\$ 117.10		\$ 2,004.13
	2020 PIERCE 82-3 21266						\$ 3,041.30		\$ 1,291.56		\$ 878.00
	2020 PIERCE PUMPER 82-3 021266						\$ 2,707.30		\$ 2,739.98		\$ 3,051.38
	2021 PIERCE 82-2 022340						\$ 350.28		\$ 5,059.88		\$ 11,678.63
	MACK 82-1		\$ 493.83				\$ 319.12		\$ 1,054.88		\$ 1,335.99
	FIRE EQUIPMENT REPAIR - Other		\$ 15,049.01				\$ 1,144.06		\$ 4,828.21		\$ 3,482.99
	RANGER		\$ (127.31)				\$ 3,869.73				
	CHIEF ENGINEER BUDGET - Other		\$ 25,484.11				\$ 11,030.90		\$ 1,751.43		\$ 1,058.78
	Total CHIEF ENGINEER BUDGET	\$ 125,000.00		\$ 167,000.00	\$ 164,980.52	\$ 165,000.00		\$ 120,000.00		\$ 130,000.00	\$ 17,286.92
	COMPUTER EXPENSE										
	COMPUTER EXPENSE STA 2		\$ 2,952.27				\$ 3,015.66		\$ 2,996.83		\$ 3,323.00
	COMPUTER EXPENSE - Other		\$ 25,711.94				\$ 15,960.80		\$ 16,353.18		\$ 17,909.75
	Total COMPUTER EXPENSE	\$ 25,000.00		\$ 15,000.00	\$ 21,049.84	\$ 10,000.00		\$ 20,000.00		\$ 20,000.00	
	DEBT SERVICE		\$ 197,673.00								
	INTEREST		\$ 60,630.64				\$ 53,101.85		\$ 49,181.69		\$ 47,450.74
	PRINCIPAL		\$ -				\$ -		\$ -	\$ -	\$ 150,221.54
	State of DE Loan Fund Interest										\$ 2,597.22
	State of DE Loan Fund Principal										\$ 92,030.33
	DEBT SERVICE - Other		\$ -				\$ -		\$ -		
	Total DEBT SERVICE	\$ 197,673.00			\$ 57,075.51	\$ 197,673.00		\$ 197,673.00		\$ 166,893.00	
	DEPRECIATION EXPENSE		\$ 552,042.00		\$ 583,072.00		\$ 625,794.00		\$ 607,253.00		
	EMS BUDGET										
	EMS EQUIPMENT						\$ 2,159.00		\$ (799.62)		
	EMS SUPPLIES		\$ 21,939.93				\$ 19,796.26		\$ 25,633.46		\$ 31,207.46
	EMS BUDGET - Other		\$ 12,087.66			\$ -	\$ 19,580.04		\$ 23,606.23		\$ 16,720.19
	Total EMS BUDGET	\$ 35,000.00		\$ 35,000.00	\$ 33,912.77	\$ 45,000.00		\$ 45,000.00		\$ 50,000.00	
	Energize DE Grant										\$ 18,846.87
	FUND DRIVE EXPENSE										
	AMBULANCE FUND DRIVE		\$ 12,872.25				\$ 20,990.17		\$ 1,513.24		\$ 4,210.00
	FUND DRIVE EXPENSE - Other		\$ 23,976.19				\$ 27,678.88		\$ 40,773.74		\$ 27,470.33
	Total FUND DRIVE EXPENSE	\$ 31,000.00		\$ 30,000.00	\$ 36,428.43	\$ 30,000.00		\$ 50,000.00		\$ 50,000.00	
	FUND RAISER EXPENSE		\$ 5,608.37						\$ 2,500.00		
	GAS & DIESEL EXPENSE										
	AMBULANCE FUEL		\$ 6,010.01				\$ 12,563.22		\$ 27,211.78		\$ 24,351.95
	COMMAND AND RESCUE FUEL		\$ 2,830.92				\$ 3,087.92		\$ 4,286.73		\$ 3,569.90
	DIESEL EXHAUST FLUID		\$ 165.00				\$ 410.00		\$ 570.00		
	DIESEL FUEL TANK FUEL		\$ 21,377.78				\$ 21,829.59		\$ 38,611.85		\$ 28,787.07
	FIRE FUEL EXPENSE		\$ 2,623.14				\$ 4,478.53		\$ 2,303.92		\$ 3,720.82
	FIRE POLICE FUEL		\$ 11,272.73				\$ 11,774.84		\$ 16,596.67		\$ 10,273.09
	GAS & DIESEL EXPENSE - Other		\$ 3,104.29				\$ 1,924.80		\$ 1,210.00		\$ 235.67
	Total GAS & DIESEL EXPENSE	\$ 55,000.00		\$ 55,000.00	\$ 29,280.02	\$ 40,000.00		\$ 65,000.00		\$ 80,000.00	
	INSURANCE	\$ 63,000.00	\$ 85,514.51	\$ 70,000.00	\$ 91,348.41	\$ 85,000.00	\$ 112,788.00	\$ 115,000.00	\$ 93,257.51	\$ 95,000.00	\$ 105,405.20
	Investment Fees		\$ 131.99		\$ 3.55		\$ 6.13				
	MEMBER BENEFITS										
	ANNUAL BANQUET		\$ 29,093.33				\$ 1,600.00		\$ 20,247.21		\$ 27,456.26
	COKE MACHINE EXPENSES		\$ 683.12				\$ 1,315.26		\$ 1,023.48		\$ 1,851.63
	FOOD		\$ 14,341.42				\$ 6,953.69		\$ 15,294.25		\$ 9,452.36
	HATS, SHIRTS, ETC.		\$ 5,392.70				\$ 4,683.25		\$ 5,243.25		\$ 8,009.27
	PENSION		\$ 28,672.48				\$ 39,393.31		\$ 33,705.67		
	Pension Reimbursement										\$ (3,516.44)
	Pension - Other										\$ 42,786.37

# Sussex County Fire Service Financial Review and Analysis

## LEWES - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	MEMBER BENEFITS - Other		\$ 1,075.00				\$ 435.70		\$ 3,350.19		
	Total MEMBER BENEFITS	\$ 80,000.00		\$ 80,000.00	\$ 60,612.04	\$ 80,000.00		\$ 80,000.00		\$ 80,000.00	\$ 2,221.25
	MEMORIAL EXPENSE		\$ 2,850.00								\$ 3,000.00
	OPERATING EXPENSE STA 3		\$ 39,833.85								
	PHYSICAL EXPENSE										
	BACKGROUND CHECK		\$ 9,497.01				\$ 3,108.00		\$ 1,036.00		\$ 80.00
	PHYSICAL EXPENSE - Other		\$ 140.00				\$ -		\$ 450.00		\$ 450.00
	Total PHYSICAL EXPENSE	\$ 10,000.00		\$ 8,000.00	\$ 7,858.00	\$ 10,000.00		\$ 8,000.00		\$ 6,000.00	
	PROFESSIONAL FEES										
	LEGAL EXPENSE						\$ 200.00		\$ 640.00		
	PROFESSIONAL FEES - Other		\$ 9,345.00				\$ 9,000.00		\$ 11,100.00		
	Total PROFESSIONAL FEES	\$ 10,000.00		\$ 11,000.00	\$ 9,000.00	\$ 11,000.00		\$ 10,000.00		\$ 13,000.00	\$ 12,500.00
	RESCUE BILLING FEES		\$ 472.50		\$ 98.00		\$ 17.50		\$ 352.93		
	STATION 1 2ND FLOOR PROJECT				\$ -				\$ 1,886.43		\$ 222,138.75
	STATION 2 BARN								\$ -		\$ 2,185.64
	TELEPHONE EXPENSE	\$ 2,500.00	\$ 2,444.59	\$ 2,500.00	\$ 1,844.32	\$ 2,500.00	\$ 1,759.64	\$ 2,500.00	\$ 1,991.90	\$ 2,500.00	\$ 2,068.53
	TRAINING										
	EMS TRAINING		\$ 3,850.00				\$ 2,295.00		\$ 2,240.00		\$ 2,100.00
	FIRE TRAINING		\$ 15,067.95				\$ 9,526.25		\$ 26,309.41		\$ 20,445.87
	TRAINING - Other		\$ -				\$ -		\$ -		\$ -
	Total TRAINING	\$ 25,000.00		\$ 25,000.00	\$ 14,662.98	\$ 25,000.00		\$ 25,000.00		\$ 25,000.00	
	UNIFORMS	\$ 10,000.00	\$ 7,070.27	\$ 5,000.00	\$ 12,402.60	\$ 7,500.00	\$ 6,882.82	\$ 5,000.00	\$ 8,124.77	\$ 7,000.00	\$ 6,917.67
	UTILITIES STATION 1										
	HEATING EXPENSE STATION 1		\$ 4,779.73				\$ 4,991.87		\$ 4,162.16		\$ 2,431.90
	PEST CONTROL		\$ 1,068.00				\$ 1,068.00		\$ 195.00		
	UTILITIES STATION 1 - Other		\$ 2,488.58				\$ 3,516.83		\$ 4,015.37		\$ 2,014.00
	Total UTILITIES STATION 1	\$ 12,000.00		\$ 15,000.00	\$ 4,278.06	\$ 10,000.00		\$ 10,000.00		\$ 10,000.00	
	UTILITIES STATION 2										
	ELECTRIC STATION 2		\$ 15,480.95				\$ 15,039.96		\$ 16,986.44		\$ 20,196.53
	HEATING EXPENSE STATION 2		\$ 5,004.85				\$ 4,407.21		\$ 8,867.54		\$ 4,395.98
	LANDSCAPING STATION 2		\$ 6,518.00				\$ 3,870.00		\$ 2,150.00		\$ 3,810.00
	PEST CONTROL STATION 2		\$ 860.00				\$ 860.00		\$ 540.00		\$ 200.00
	SEWER STATION 2		\$ 2,628.00				\$ 2,646.00		\$ 2,772.00		\$ 2,925.00
	TRASH STATION 2		\$ 1,310.00				\$ 1,320.00		\$ 2,211.35		\$ 2,143.36
	WATER SERVICE STATION 2		\$ 7,727.50				\$ 4,987.57		\$ 5,143.30		\$ 4,926.21
	UTILITIES STATION 2 - Other		\$ 5,684.33				\$ 2,374.37		\$ -		\$ 2,844.56
	Total UTILITIES STATION 2	\$ 42,000.00		\$ 45,000.00	\$ 29,886.95	\$ 40,000.00		\$ 40,000.00		\$ 41,000.00	
	VEHICLE COMPUTERS	\$ 9,500.00	\$ 9,230.08	\$ 9,500.00	\$ 9,597.52	\$ 10,000.00	\$ 15,446.78	\$ 16,000.00	\$ 17,850.41	\$ 19,000.00	\$ 13,854.41
	DISPOSAL PPE				\$ 5,123.23						
	66000 - Payroll Expenses										
	AFLAC		\$ 16,036.48		\$ 24,099.34		\$ 27,873.04		\$ 26,989.32		\$ 26,656.44
	DELAWARE WITHHOLDING		\$ 38,591.17		\$ 39,369.00		\$ 46,849.71		\$ 64,039.19		\$ 80,667.66
	DENTAL		\$ 5,615.00		\$ 5,883.08		\$ 6,429.44		\$ 8,771.14		\$ 9,949.04
	EYE COVERAGE				\$ -				\$ 431.70		\$ 1,618.46
	FEDERAL WITHHOLDING		\$ 233,480.53		\$ 232,902.82		\$ 273,535.12		\$ 370,305.75		\$ 460,947.24
	HEALTH INSURANCE EXPENSE		\$ 162,097.62		\$ 169,831.36		\$ 189,065.34		\$ 214,497.14		\$ 282,969.10
	PAYROLL CHECK PREP		\$ 6,646.40		\$ 254.00						
	PAYROLL NET EXPENSE		\$ 748,730.73		\$ 791,076.78		\$ 885,614.64		\$ 1,168,728.34		\$ 1,484,464.38
	UNEMPLOYMENT TAX		\$ 457.88		\$ 1,097.94		\$ 1,402.67		\$ 577.21		\$ 1,555.99
	66000 - Payroll Expenses - Other		\$ 350.00		\$ 2,819.11		\$ 6,778.94		\$ 13,469.51		\$ 26,006.38
	Total 66000 - Payroll Expenses	\$1,175,000.00		\$ 1,275,000.00		\$ 1,300,000.00		\$ 1,575,000.00		\$2,300,000.00	
	STATION 3 EXPENSES				\$ 31,106.38						
	ELECTRIC STATION 3						\$ 5,481.64		\$ 6,286.54		\$ 6,044.22
	HEAT EXPENSE STATION 3						\$ 7,153.70		\$ 7,924.21		\$ 5,485.19
	PEST CONTROL STA 3						\$ 175.00				
	STA 3 TELEPHONE						\$ 1,517.68		\$ 1,222.16		\$ 1,360.18
	STATION 3 CABLE						\$ 1,144.49		\$ 1,246.59		\$ 1,269.36
	UTILITIES STATION 3										
	ALARM EXPENSE STATION 3						\$ 859.80		\$ 917.25		\$ 159.90
	Building Repairs and Maintenance Sta 3						\$ 423.90				
	TRASH STATION 3						\$ 1,862.33		\$ 1,232.23		\$ 2,335.94
	CLEANING SUPPLIES Station 3						\$ 324.15				



# Sussex County Fire Service Financial Review and Analysis

## LEWES - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	Utilities Station 3 Other						\$ 915.33				\$ 44,133.47
	Total UTILITIES STATION 3										
	ATION - STATION 3 EXPENSES - Other								\$ 10,216.11		
	Total ATION - STATION 3 EXPENSES						\$ 12,424.23				
	OTHER EXPENSE										
	Fixed Asset Disposal				\$ (14,010.00)						
	Total Expenditures:	\$2,279,260.00	\$ 2,179,291.43	\$ 3,078,978.00	\$ 2,740,677.72	\$ 2,764,760.00	\$3,042,224.69	\$ 3,443,000.00	\$ 3,574,876.95	\$4,094,220.00	\$ 4,139,963.92
	Fund Balance/Retained Earnings:	\$ -	\$ 957,788.97	\$ (584,718.00)	\$ 562,818.37	\$ (250,000.00)	\$ 659,607.92	\$ (520,000.00)	\$ 321,481.85	\$ (809,220.00)	\$ 401,814.89

## Appendix C15 - Memorial

# Sussex County Fire Service Financial Review and Analysis

## Memorial- SUMMARY OF FINANCIAL STATEMENTS

Stmt of Financial Position		2019	2020	2021	2022	2023
<b>Assets</b>						
<b>Current Assets</b>						
	Cash and Cash Equivalents	\$ 1,437,984	\$ 1,568,758	\$ 1,584,890	\$ 1,894,099	\$ 2,654,963
	Prepaid Expenses			\$ -	\$ 20,000	\$ 6,650
Total Current Assets		\$ 1,437,984	\$ 1,568,758	\$ 1,584,890	\$ 1,914,099	\$ 2,661,613
<b>Property and Equipment</b>						
	Ambulance and Equipment	\$ 274,824	\$ 274,824	\$ 274,824	\$ 278,897	\$ 297,783
	Boat and Marine Equipment	\$ 340,087	\$ 340,087	\$ 647,587	\$ 955,087	\$ 955,087
	Building and Improvements	\$ 2,101,291	\$ 2,101,291	\$ 2,263,064	\$ 2,263,064	\$ 2,263,064
	Building Contents	\$ 181,492	\$ 181,492	\$ 181,492	\$ 181,492	\$ 181,491
	Computer Equipment	\$ 27,871	\$ 27,871	\$ 38,017	\$ 38,017	\$ 38,017
	Docks and Improvements	\$ 75,292	\$ 75,292	\$ 75,292	\$ 89,082	\$ 89,082
	Equipment	\$ 186,160	\$ 186,160	\$ 196,404	\$ 209,082	\$ 209,082
	Radio Equipment	\$ 188,319	\$ 188,319	\$ 188,319	\$ 188,319	\$ 188,319
	Tanker Trucks and Equipment	\$ 549,594	\$ 549,594	\$ 549,594	\$ 549,594	\$ 549,594
	Trucks and Equipment	\$ 1,412,045	\$ 1,412,045	\$ 1,420,441	\$ 1,420,441	\$ 1,420,442
	Land	\$ 543,169	\$ 543,169	\$ 543,169	\$ 543,169	\$ 543,169
	<b>Total Cost</b>	<b>\$ 5,880,144</b>	<b>\$ 5,880,144</b>	<b>\$ 6,378,203</b>	<b>\$ 6,716,244</b>	<b>\$ 6,735,130</b>
	Less Accumulated Depreciation	<b>\$ (3,903,999)</b>	<b>\$ (4,073,897)</b>	<b>\$ (4,174,793)</b>	<b>\$ (4,321,008)</b>	<b>\$ (415,759)</b>
Net Land Property and Equipment		\$ 1,976,145	\$ 1,806,247	\$ 2,203,410	\$ 2,395,236	\$ 6,319,371
Construction in Progress						\$ 375,000
Deposits on Equipment						\$ 20,000
Total Assets		<b>\$ 3,414,129</b>	<b>\$ 3,375,005</b>	<b>\$ 3,788,300</b>	<b>\$ 4,309,335</b>	<b>\$ 9,375,984</b>
<b>Liabilities and Net Assets</b>						
<b>Current Liabilities</b>						
	Accounts Payable	\$ 6,799	\$ 9,591	\$ 18,919	\$ 25,622	\$ 23,229
	Credit Cards Payable	\$ -	\$ 4,353	\$ 3,439	\$ 6,223	
	Payroll Taxes Payable	\$ 4,314	\$ 8,259	\$ 4,569	\$ 832	\$ 851
	Current Portion of Long-Term Debt	\$ 427,788	\$ 345,320	\$ 264,015	\$ 20,514	\$ 644,251
Total Current Liabilities		\$ 438,901	\$ 367,523	\$ 290,942	\$ 53,191	\$ 668,331
<b>Non-Current Liability</b>						
	Notes Payable - net of current position	\$ 89,792	\$ -	\$ -	\$ 305,968	
Total Long Term Liabilities		\$ 89,792	\$ -	\$ -	\$ 305,968	
Total Liabilities		<b>\$ 528,693</b>	<b>\$ 367,523</b>	<b>\$ 290,942</b>	<b>\$ 359,159</b>	<b>\$ 668,331</b>
<b>Net Assets</b>						
	Without Donor Restrictions	\$ 2,885,436	\$ 3,007,482	\$ 3,497,358	\$ 4,256,144	\$ 4,607,653
	With Donor Restrictions					
Total Net Assets		<b>\$ 2,885,436</b>	<b>\$ 3,007,482</b>	<b>\$ 3,497,358</b>	<b>\$ 4,256,144</b>	<b>\$ 4,607,653</b>
Total Liabilities & Net Assets		<b>\$ 3,414,129</b>	<b>\$ 3,375,005</b>	<b>\$ 3,788,300</b>	<b>\$ 4,615,303</b>	<b>\$ 5,275,984</b>

**\*\*2022 Liabilities & Net Assets (\$4,309,335) excluded LT Liabilities in error**

# Sussex County Fire Service Financial Review and Analysis

## Memorial- SUMMARY OF FINANCIAL STATEMENTS

Stmt of Activities & Changes		2019	2020	2021	2022	2023
<b>Support, Grants and Other Revenue</b>						
Ambulance Income	\$	33,512	\$ 36,266	\$ 26,214	\$ 47,957	\$ 97,189
Donations	\$	21,338	\$ 32,471	\$ 30,413	\$ 43,021	\$ 57,512
Fundraising	\$	59,893	\$ 29,270	\$ 16,860	\$ 36,615	\$ 22,322
Government Appropriations	\$	880,692	\$ 847,929	\$ 1,177,509	\$ 1,510,786	\$ 1,441,207
Hall Rental	\$	650	\$ 350	\$ 600	\$ -	
Ladies Auxiliary Income	\$	3,386	\$ 5,698	\$ 72	\$ 7,550	\$ 4,977
<b>Total Public Support &amp; Contributions + Revenue</b>		<b>\$ 999,471</b>	<b>\$ 951,984</b>	<b>\$ 1,251,668</b>	<b>\$ 1,645,929</b>	<b>\$ 1,623,207</b>
<b>Other Income</b>						
Interest	\$	17,316	\$ 22,248	\$ 15,025	\$ 5,295	\$ 24,498
Other Income	\$	15,565	\$ 45,864	\$ 17,293	\$ -	
	\$	32,881	\$ 68,112	\$ 32,318	\$ 5,295	\$ 24,498
<b>Expenses</b>						
Program Services	\$	450,836	\$ 609,061	\$ 536,286	\$ 561,945	\$ 614,635
Management and General	\$	222,996	\$ 262,672	\$ 253,483	\$ 330,493	\$ 321,495
Fundraising	\$	39,664	\$ 26,317	\$ 4,341	\$ -	\$ 54,098
<b>Expenses</b>		<b>\$ 713,496</b>	<b>\$ 898,050</b>	<b>\$ 794,110</b>	<b>\$ 892,438</b>	<b>\$ 990,228</b>
Net Assets (Beginning of Year)		\$ 2,566,580	\$ 2,885,436	\$ 3,007,482	\$ 3,497,358	\$ 3,950,176
Net Assets (End of Year)		\$ 2,885,436	\$ 3,007,482	\$ 3,497,358	\$ 4,256,144	\$ 4,607,653
Change in Net Assets		\$ 318,856	\$ 122,046	\$ 489,876	\$ 758,786	\$ 657,477

Restated or should  
have been restated

# Sussex County Fire Service Financial Review and Analysis

## Memorial- SUMMARY OF FINANCIAL STATEMENTS

Stmnt of Functional Expenses	2019	2020	2021	2022	2023
Fundraising Expenses					
Supplies	\$ 7,647	\$ 2,417	\$ 1,775		
Food and Beverage	\$ 16,498	\$ 18,670	\$ 285		
Ladies Auxiliary Expenses	\$ 5,988	\$ 4,035	\$ 2,231		
Ladies Night	\$ 7,464	\$ -			
Miscellaneous Fundraising	\$ 2,067	\$ 1,195	\$ 50		
Total Fundraising	\$ 39,664	\$ 26,317	\$ 4,341	\$ -	\$ -
Management and General					
Accounting	\$ 14,900	\$ 16,495	\$ 24,654	\$ 31,909	\$ 21,240
Advertising	\$ 7,437	\$ 5,665	\$ 5,756	\$ 4,073	\$ 4,356
Bank Charges	\$ 899	\$ (648)	\$ 82	\$ 77	\$ 312
Building Repairs and Maintenance	\$ 33,844	\$ 100,224	\$ 39,227	\$ 57,168	\$ 7,446
Conferences and Meetings					\$ 8,450
Contributions	\$ 3,513	\$ 1,205	\$ -	\$ 3,264	\$ 2,100
Depreciation	\$ 50,545	\$ 60,220	\$ 67,394	\$ 64,759	\$ 194,751
Dues and Subscriptions	\$ 19,746	\$ 10,222	\$ 14,690	\$ 2,691	\$ 8,009
Employee Benefits					\$ 60,128
Food and Beverage	\$ 2,412	\$ 1,620	\$ 6,327	\$ 2,006	\$ 42,440
Fuel					\$ 22,413
Gifts and flowers	\$ 3,023	\$ 6,043	\$ 3,401	\$ 1,955	
Insurance	\$ 4,348	\$ 4,813	\$ 47,829	\$ 53,672	\$ 84,838
Interest	\$ 30,231	\$ 4,101	\$ -	\$ 57,557	\$ 15,575
Meals & Entertainment					\$ 1,863
Office	\$ 5,820	\$ 8,447	\$ 5,796	\$ 4,841	\$ 8,566
Other Fundraising Costs					\$ 1,717
Outside Services	\$ -	\$ 150	\$ 500	\$ 2,365	\$ 6,192
Payroll Taxes					\$ 18,557
Postage and Shipping	\$ 122	\$ 775	\$ 752	\$ 878	
Radio Repairs and Maintenance					\$ 23,783
Repairs and Maintenance					\$ 74,730
Salaries & Wages					\$ 233,630
Security	\$ 940	\$ 2,179	\$ 2,050	\$ 4,818	\$ 18,874
Supplies	\$ 863	\$ 4,982	\$ 3,910	\$ 4,919	\$ 55,951
Taxes and Licenses	\$ 425	\$ 149	\$ 105	\$ -	\$ 25
Telephone	\$ 9,228	\$ 9,000	\$ 4,638	\$ 5,578	\$ 4,828
Training					\$ 6,392
Trash Removal	\$ 2,474	\$ 2,549	\$ 2,308	\$ 2,460	\$ 2,880
Travel	\$ 4,127	\$ -	\$ 148	\$ 301	\$ 1,015
Uniforms and Lettering					\$ 22,770
Utilities	\$ 28,099	\$ 24,481	\$ 23,916	\$ 25,202	\$ 36,397
Total Management and General	\$ 222,996	\$ 262,672	\$ 253,483	\$ 330,493	\$ 990,228

Different auditor from 2022 to 2023; Expenses were not shown in the same format/categories (condensed)

# Sussex County Fire Service Financial Review and Analysis

## Memorial- SUMMARY OF FINANCIAL STATEMENTS

Ambulance Services					
Accounting	\$ 3,661	\$ 3,241	\$ 2,783	\$ 2,401	
Fund Drive	\$ 679	\$ 674	\$ 672	\$ -	
Benefits paid to Members	\$ 20,476	\$ 27,321	\$ 24,761	\$ 29,393	
Billing	\$ 2,455	\$ 3,603	\$ 3,591	\$ 6,149	
Depreciation	\$ 10,904	\$ 10,634	\$ 5,182	\$ 9,243	
Dues and Subscriptions	\$ 50	\$ 120	\$ 90	\$ 80	
Fuel	\$ 1,145	\$ 2,793	\$ -	\$ 2,241	
Payroll Taxes	\$ 14,815	\$ 18,457	\$ 17,715	\$ 18,034	
Salaries	\$ 184,441	\$ 231,461	\$ 221,104	\$ 225,752	
Supplies	\$ 4,765	\$ 16,420	\$ 6,992	\$ 6,313	
Training		\$ 3,455	\$ 6,147	\$ 910	
Repairs and Maintenance	\$ 15,144	\$ 2,199	\$ 3,852	\$ 749	
Total Ambulance Service Expenses	\$ 258,535	\$ 320,378	\$ 292,889	\$ 301,265	\$ -
Fire Service Expenses					
Benefits paid to Members	\$ 12,249	\$ 16,853	\$ 19,120	\$ 24,492	
Conferences, Conventions and Meetings	\$ 25,241	\$ 29,023	\$ 5,815	\$ 23,485	
Depreciation	\$ 51,337	\$ 23,161	\$ 16,090	\$ 5,755	
Fuel	\$ 10,139	\$ 15,824	\$ 22,840	\$ 27,239	
Insurance	\$ 31,886	\$ 35,298		\$ -	
Radio Repairs and Maintenance	\$ 3,603	\$ 15,406	\$ 13,604	\$ 14,353	
Supplies	\$ 14,047	\$ 94,221	\$ 74,926	\$ 30,324	
Training	\$ 2,652	\$ 5,087	\$ 5,411	\$ 7,680	
Repairs and Maintenance	\$ 20,644	\$ 29,049	\$ 43,430	\$ 39,019	
Uniforms and Lettering	\$ 7,511	\$ 7,817	\$ 7,982	\$ 19,908	
Total Fire Service Expenses	\$ 179,309	\$ 271,739	\$ 209,218	\$ 192,255	\$ -
Marine Services Expenses					
Depreciation	\$ 4,873	\$ 4,655	\$ 12,231	\$ 66,457	
Marine Fuel	\$ -	\$ -	\$ -	\$ 8	
Repairs and Maintenance	\$ 3,370	\$ 8,680	\$ 16,522	\$ 108	
Supplies	\$ 2,414	\$ 2,134	\$ 5,426	\$ 1,852	
Training	\$ 2,335	\$ 1,475	\$ -	\$ -	
Total Marine Service Expenses	\$ 12,992	\$ 16,944	\$ 34,179	\$ 68,425	\$ -
Total Program Expenses	\$ 450,836	\$ 609,061	\$ 536,286	\$ 561,945	\$ -
<b>TOTAL EXPENSES</b>	<b>\$ 713,496</b>	<b>\$ 898,050</b>	<b>\$ 794,110</b>	<b>\$ 892,438</b>	<b>\$ 990,228</b>



# Sussex County Fire Service Financial Review and Analysis

## Memorial- SUMMARY OF FINANCIAL STATEMENTS

Stmnt of Cash Flows	2019	2020	2021	2022	2023	
<b>Cash Flows from Operating Activities</b>						
Change in Net Assets	\$ 318,856	\$ 122,046	\$ 489,876	\$ 758,786	\$ 657,477	
Adjustments to reconcile change in net assets to net cash						
Depreciation					\$ 194,751	
Prepaid Expenses	\$ 1,844		\$ -	\$ (20,000)	\$ (6,650)	
Accounts Payable	\$ (19,685)	\$ 81,758	\$ -	\$ 6,703	\$ (2,393)	
Credit Cards Payable	\$ (2,731)	\$ 2,792	\$ 9,328	\$ 2,784	\$ (6,223)	
Payroll Taxes Payable	\$ (850)	\$ 4,353	\$ (914)	\$ (3,737)	\$ 19	
Net Cash from Operating Activities		\$ 3,944	\$ (7,821)	\$ (7,821)		
Total Adjustments	\$ 297,434	\$ 92,847	\$ 593	\$ (22,071)	\$ 179,504	
Net Cash Provided (Used) by Operating Activities	\$ 616,290	\$ 214,893	\$ 490,469	\$ 736,715	\$ 836,981	
<b>Cash Flows from Investing Activities</b>						
Boat and Marine Equipment			\$ (307,500)	\$ (307,500)		
Buildings and Improvements		\$ (59,633)	\$ (102,139)	\$ -		
Computer Equipment		\$ (3,495)	\$ (6,650)	\$ -		
Equipment		\$ (10,244)		\$ (30,541)		
Trucks and Equipment		\$ (8,397)		\$ -		
Capital Expenditures	\$ (46,632)				\$ (393,886)	
Community Bank CD	\$ (15,901)					
Accumulated Depreciation	\$ 117,659	\$ 98,670	\$ 109,245	\$ 146,214		
Net Cash Provided (Used) by Investing	\$ 55,126	\$ 16,901	\$ (307,044)	\$ (191,827)	\$ (393,886)	
<b>Cash Flows from Financing Activities</b>						
Draws on Construction Loan					\$ 375,000	
Repayments of Notes payable	\$ (114,214)	\$ (101,020)	\$ (150,000)	\$ (543,179)	\$ (57,231)	
Net Cash Provided (Used) by Financing Activities	\$ (114,214)	\$ (101,020)	\$ (150,000)	\$ (543,179)	\$ 317,769	
Cash & Cash Equivalents (Beginning of Year)	\$ 1,199,636	\$ 1,437,984	\$ 1,551,465	\$ 1,584,890	\$ 1,894,099	Restated
Cash & Cash Equivalents (End of Year)	\$ 1,437,984	\$ 1,551,465	\$ 1,584,890	\$ 1,894,099	\$ 2,654,963	
Net Increase (Decrease) in Cash&CashEquivalents	\$ 238,348	\$ 113,481	\$ 33,425	\$ 309,209	\$ 760,864	

# Sussex County Fire Service Financial Review and Analysis

## MEMORIAL - CY19-23 BUDGETS & ACTUALS

	CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
<b>REVENUES:</b>												
		Ambulance Income	Not Available	\$22,527.86	Not Available	\$27,269.49	\$40,000.00	\$37,168.57	\$40,000.00	\$84,903.16	\$40,000.00	\$65,256.46
		Donations	Not Available	\$30,427.67	Not Available	\$30,030.20	\$10,000.00	\$42,273.54	\$10,000.00	\$39,521.76	\$10,000.00	\$48,027.33
		Fundraising	Not Available	\$36,809.03	Not Available	\$6,650.00	\$15,000.00	\$1,685.65	\$15,000.00		\$15,000.00	\$8,645.27
		Ambulance Fund Drive	Not Available	\$7,125.00	Not Available	\$15,240.00	\$15,000.00	\$8,570.00	\$15,000.00	\$11,465.51	\$15,000.00	\$2,670.00
		Crab Feast	Not Available	\$22,620.00	Not Available			\$19,391.00				\$26,985.00
		Fire Fund Drive	Not Available		Not Available			\$6,318.30		\$7,345.00		\$8,510.00
		Government Appropriations	Not Available		Not Available							
		EDIAOFC Income	Not Available		Not Available	\$5,394.06				\$30,405.00		
		State of Delaware	Not Available	\$457,922.40	Not Available	\$339,616.73	\$600,000.00	\$719,321.64	\$600,000.00	\$7,135.00	\$600,000.00	\$390,594.65
		Federal Grant	Not Available		Not Available			\$615,000.00				
		Ambulance Grants	Not Available	\$159,524.00	Not Available	\$5,378.52				\$103,165.87		\$359,531.11
		Insurance Premium Taxes	Not Available		Not Available	\$349,186.46						
		Fire Grants	Not Available	\$69,496.03	Not Available					\$819,262.41		\$499,069.66
		Sussex County	Not Available	\$76,822.47	Not Available	\$68,605.13	\$160,000.00	\$139,876.85	\$160,000.00	\$75,251.90	\$160,000.00	\$28,102.44
		Ambulance Grants	Not Available	\$12,227.84	Not Available					\$97,228.11		
		BLS Grants	Not Available	\$64,537.07	Not Available	\$34,657.59		\$16,417.87				\$73,145.91
		Fire Grants	Not Available	\$36,603.35	Not Available	\$2,585.11						\$43,723.76
		FSF Grants	Not Available	\$4,753.45	Not Available	\$57,326.21						
		Interest Grants	Not Available	\$6,125.98	Not Available	\$5,117.02						
		Hall Rental	Not Available	\$300.00	Not Available	\$650.00	\$1,000.00	\$300.00	\$1,000.00		\$1,000.00	\$1,350.00
		Ladies Auxiliary Income	Not Available	\$3,384.19	Not Available	\$5,696.26	\$200.00	\$72.00	\$200.00	\$7,550.25	\$200.00	\$4,975.65
		Interest Income	Not Available	\$1.62	Not Available	\$1.65				\$0.41		\$1.30
			Not Available		Not Available							
		<b>OTHER INCOME</b>	Not Available	\$16,190.60	Not Available	\$45,237.99		\$8,400.00				
		Interest Income	Not Available	\$17,659.47	Not Available	\$18,124.27	\$16,248.00	\$14,471.06		\$5,632.09	\$16,248.00	\$24,578.22
		<b>Total Revenues:</b>	<b>Not Available</b>	<b>\$1,045,058.03</b>	<b>Not Available</b>	<b>\$1,016,766.69</b>	<b>\$857,448.00</b>	<b>\$1,629,266.48</b>	<b>\$841,200.00</b>	<b>\$1,288,866.47</b>	<b>\$857,448.00</b>	<b>\$1,585,166.76</b>
<b>EXPENDITURES:</b>												
		<b>FOOD &amp; BEVERAGE</b>										
		Fundraising Expenses	Not Available	\$1,148.00	Not Available		\$24,925.00	\$4,789.40	\$24,925.00	\$750.00	\$24,925.00	\$21,077.03
		Advertising	Not Available	\$792.50	Not Available	\$650.00				\$181.20		
		Food and Beverage	Not Available	\$3,929.49	Not Available	\$285.22						\$2,157.31
		Crab Feast Expenses	Not Available	\$17,961.85	Not Available			\$14,981.62		\$19,261.17		\$6,122.35
		Ladies Auxiliary Expenses	Not Available	\$5,372.97	Not Available	\$4,044.08		\$2,902.29		\$7,570.80		\$2,250.51
		Ladies Night	Not Available		Not Available							\$840.00
		Entertainment	Not Available		Not Available							\$200.00
		Food, Beverage and Supplies	Not Available		Not Available							\$1,253.75
		Gift and Flowers	Not Available		Not Available							\$162.00
		Supplies	Not Available	\$8,247.88	Not Available	\$687.59		\$5,515.97		\$8,502.50		\$20,851.49
		Management and General Expenses	Not Available		Not Available							
		Accounting Fees	Not Available	\$12,847.00	Not Available	\$18,474.00		\$22,574.00		\$20,658.70		\$9,750.00
		Advertising	Not Available	\$7,437.48	Not Available	\$8,342.45	\$557.00	\$3,333.00	\$557.00	\$1,801.70	\$557.00	\$2,200.00
		Bank Fees	Not Available	\$249.00	Not Available	\$48.42	\$100.00	-\$14.47	\$100.00	\$237.15	\$100.00	\$178.43
		Computer & It	Not Available		Not Available			\$606.75		\$2,628.01		\$1,728.00
		Contributions	Not Available	\$100.00	Not Available	\$105.00		\$264.00				\$850.00
		Depreciation Expense	Not Available	\$50,545.00	Not Available	\$60,220.00		\$67,394.00		\$64,759.00		\$61,928.00
		Entertainment & Meals	Not Available	\$1,158.47	Not Available	\$2,083.65	\$4,515.00	\$156.61	\$4,515.00	\$540.72	\$4,515.00	\$37.30
		Food and Beverage	Not Available	\$1,903.29	Not Available	\$1,997.01		\$3,686.14		\$1,963.56		\$643.48
		Other	Not Available		Not Available	\$75.00						
		Equipment Rental & Maintenance	Not Available		Not Available	\$49.90	\$10,000.00	\$936.62	\$10,000.00		\$10,000.00	\$2,506.45

# Sussex County Fire Service Financial Review and Analysis

## MEMORIAL - CY19-23 BUDGETS & ACTUALS

	Gifts & Flowers	Not Available	\$5,113.33	Not Available	\$3,700.00	\$3,000.00	\$2,750.82	\$3,000.00	\$1,793.94	\$3,000.00	\$1,980.00
	Insurance	Not Available	\$36,234.00	Not Available	\$45,476.98	\$50,000.00	\$41,821.79	\$50,000.00	\$78,599.68	\$50,000.00	\$79,203.43
	Interest Expense	Not Available	\$30,311.32	Not Available	\$282.39		\$45,324.39		\$12,350.64		\$15,505.72
	Legal & Accounting	Not Available	\$350.00	Not Available		\$24,000.00	\$6,752.43	\$24,000.00	\$8,813.52	\$24,000.00	\$10,417.52
	Miscellaneous	Not Available	\$500.00	Not Available							\$2,097.27
	Needy Fireman's Fund	Not Available	\$1,500.00	Not Available	\$3,000.00		\$3,600.00		\$2,000.00		\$1,500.00
	Office Supplies	Not Available	\$6,041.70	Not Available	\$4,575.47	\$9,263.00	\$5,805.97	\$9,263.00	\$4,685.58	\$9,263.00	\$11,085.05
	Postage and Shipping	Not Available	\$160.92	Not Available	\$1,296.10	\$1,000.00	\$494.90	\$1,000.00	\$462.95	\$1,000.00	\$10.10
	Outside Services	Not Available		Not Available		\$2,000.00	\$89.97	\$2,000.00	\$1,826.86	\$2,000.00	\$464.91
	Cleaning	Not Available	\$150.00	Not Available			\$500.00				
	Printing & Productions	Not Available		Not Available		\$700.00	\$400.00	\$700.00	\$75.00	\$700.00	
	Repairs & maintenance	Not Available	\$1,703.14	Not Available	\$17,795.30		\$36,593.69		\$7,413.23		\$16,479.33
	Building R&M	Not Available	\$23,133.82	Not Available	\$37,082.04		\$23,991.74		\$17,106.26		\$13,091.91
	Pest Control	Not Available		Not Available			\$235.00		\$4,020.00		\$4,119.37
	Land Maintenance	Not Available	\$100.00	Not Available							\$127.03
	Security	Not Available	\$1,567.56	Not Available	\$2,206.64	\$2,200.00	\$3,127.86	\$2,200.00	\$3,732.91	\$2,200.00	\$28,991.34
	Supplies	Not Available	\$2,138.33	Not Available	\$6,213.88	\$4,000.00	\$3,151.49	\$4,000.00	\$4,831.83	\$4,000.00	\$2,481.59
	Taxes & Licenses	Not Available	\$149.00	Not Available	\$25.00	\$25.00	\$105.00	\$25.00	\$25.00	\$25.00	\$25.00
	Trash Removal	Not Available	\$2,710.44	Not Available	\$2,100.12	\$2,500.00	\$2,548.77	\$2,500.00	\$2,700.88	\$2,500.00	\$2,478.13
	Travel Expenses	Not Available	\$4,127.20	Not Available	\$147.50	\$20,000.00	\$236.17	\$20,000.00	\$1,074.92	\$20,000.00	\$1,228.90
	Utilities	Not Available	\$6,673.70	Not Available	\$6,831.16	\$29,000.00	\$5,283.12	\$29,000.00	\$16,216.28	\$29,000.00	\$26,744.35
	Electric	Not Available	\$17,910.13	Not Available	\$17,823.29		\$16,681.14		\$7,642.21		\$483.68
	Internet & Phone	Not Available		Not Available			\$256.51		\$3,304.09		\$3,446.52
	Propane	Not Available	\$5,103.15	Not Available		\$14,000.00	-\$234.04	\$14,000.00	\$5,897.54	\$14,000.00	\$3,247.67
	Telephone - Wireless	Not Available		Not Available			\$ -				
	Mobile Phone	Not Available	\$7,286.65	Not Available	\$3,665.24				\$1,719.51		\$1,162.62
	Telephone	Not Available	\$2,080.52	Not Available	\$2,235.17		\$5,757.01		\$3,696.02		\$2,383.27
	Program Service Expenses	Not Available		Not Available							
	AMBULANCE	Not Available		Not Available					\$81.96		
	Accounting	Not Available		Not Available		\$2,800.00		\$2,800.00		\$2,800.00	
	Payroll Service	Not Available	\$3,731.26	Not Available	\$2,686.38		\$2,777.70		\$2,399.00		\$2,330.41
	Bank Charge	Not Available	\$ -	Not Available			\$25.00				\$148.28
	Billing Service	Not Available	\$3,234.86	Not Available	\$2,948.95	\$3,500.00	\$5,808.27	\$3,500.00	\$6,391.09	\$3,500.00	\$6,346.56
	Depreciation	Not Available	\$10,904.00	Not Available	\$10,634.00		\$5,182.00		\$9,243.00		\$3,696.00
	Dues	Not Available	\$70.00	Not Available	\$100.00	\$345.00	\$90.00	\$345.00	\$80.00	\$345.00	\$50.00
	Employee Benefits	Not Available	\$23,684.18	Not Available	\$25,478.44	\$25,000.00	\$28,616.15	\$25,000.00	\$31,597.84	\$25,000.00	\$28,386.12
	Fund Drive	Not Available	\$679.35	Not Available	\$1,346.10	\$715.00	\$664.65	\$715.00		\$715.00	\$676.64
	Gas & Fuel	Not Available		Not Available	\$2,792.55	\$6,000.00	\$180.10	\$6,000.00	\$2,061.25	\$6,000.00	
	Payroll taxes	Not Available	\$15,406.31	Not Available	\$19,692.96	\$18,000.00	\$16,945.20	\$18,000.00	\$19,091.83	\$18,000.00	\$21,523.39
	Repairs & Maintenance	Not Available	\$15,627.57	Not Available	\$1,945.30	\$11,400.00	\$1,907.10	\$11,400.00	\$5,375.86	\$11,400.00	\$809.71
	Salaries & wages	Not Available	\$192,690.54	Not Available	\$248,191.38	\$221,000.00	\$219,855.49	\$221,000.00	\$231,530.39	\$221,000.00	\$236,406.33
	Supplies	Not Available	\$7,933.30	Not Available	\$17,914.96	\$6,677.00	\$6,427.08	\$6,677.00	\$5,651.70	\$6,677.00	\$2,072.99
	Training	Not Available	\$35.00	Not Available	\$4,930.00	\$550.00	\$5,547.14	\$550.00	\$3,010.00	\$550.00	\$125.00
	Boat	Not Available		Not Available		\$27,000.00		\$27,000.00		\$27,000.00	\$900.00
	Depreciation Expense	Not Available	\$4,873.00	Not Available	\$4,655.00		\$12,231.00		\$66,457.00		\$110,966.00
	Fuel	Not Available		Not Available			\$7.98				
	Repairs and Maintenance	Not Available	\$8,084.86	Not Available	\$2,397.01		\$14,828.25		\$2,443.00		\$2,679.95
	Supplies	Not Available	\$2,908.49	Not Available	\$813.02		\$5,972.99		\$1,655.88		\$777.69
	Training	Not Available	\$2,300.00	Not Available							
	FIRE	Not Available		Not Available							
	Conventions, conferences & mtgs	Not Available	\$14,472.91	Not Available	\$727.50	\$8,000.00	\$4,880.00	\$8,000.00	\$34.00	\$8,000.00	\$1,000.00
	Convention Food & Beverage	Not Available	\$13,139.34	Not Available	\$936.61		\$3,104.35		\$235.95		\$822.66
	Convention Registration Fees	Not Available	\$350.00	Not Available	\$1,188.20		\$745.00		\$500.00		\$724.00

# Sussex County Fire Service Financial Review and Analysis

## MEMORIAL - CY19-23 BUDGETS & ACTUALS

	Convention Supplies	Not Available	\$393.73	Not Available			\$569.63		\$462.13		\$2,031.00
	Convention Travel Costs	Not Available	\$6,429.88	Not Available	\$967.56		\$10,146.71		\$4,101.42		\$5,675.46
	Meeting Food & Beverage	Not Available	\$1,256.41	Not Available	\$1,121.79		\$3,268.97		\$2,593.15		\$985.60
	Meeting Hall Rental Expense	Not Available		Not Available	\$221.40						
	Depreciation Expense	Not Available	\$51,337.00	Not Available	\$23,161.00	\$9,000.00	\$16,090.00	\$9,000.00	\$5,755.00	\$9,000.00	\$18,161.00
	EDIAFC Expenses	Not Available		Not Available	\$1,500.00				\$36,581.52		
	Equipment R&M	Not Available	\$707.31	Not Available	\$735.22	\$6,000.00	\$2,691.04	\$6,000.00	\$6,250.13	\$6,000.00	\$1,459.11
	Fire Association Dues	Not Available	\$20,282.70	Not Available	\$11,025.31	\$1,000.00	\$4,802.97	\$1,000.00	\$6,210.95	\$1,000.00	\$4,161.95
	Fire Police Expense	Not Available	\$435.00	Not Available			\$734.86				
	Fire Prevention	Not Available	\$2,109.00	Not Available							
	Gas & Fuel	Not Available	\$14,865.90	Not Available	\$15,344.47		\$26,498.56		\$24,658.22		\$26,926.16
	Pension plan contributions	Not Available	\$11,069.51	Not Available	\$17,781.71	\$19,676.00	\$19,403.69	\$19,676.00	\$30,897.35	\$19,676.00	\$28,439.15
	Radio & Communications	Not Available	\$9,823.71	Not Available	\$15,295.59	\$10,000.00	\$5,287.75	\$10,000.00	\$15,935.28	\$10,000.00	\$2,590.50
	Equipment - Pagers	Not Available		Not Available					\$7,282.44		
	Repairs & maintenance	Not Available	\$4,706.67	Not Available	\$214.40		\$8,386.86		\$1,220.53		\$758.96
	Supplies	Not Available	\$12,042.33	Not Available	\$97,966.27	\$25,000.00	\$67,171.15	\$25,000.00	\$21,787.62	\$25,000.00	\$25,697.90
	Telephone	Not Available		Not Available	\$724.43		\$232.59				
	Training	Not Available	\$1,039.74	Not Available	\$5,832.58	\$7,000.00	\$7,410.85	\$7,000.00	\$5,330.00	\$7,000.00	\$2,652.16
	Trucks R&M	Not Available	\$26,801.43	Not Available	\$37,712.35	\$40,000.00	\$30,998.53	\$40,000.00	\$34,027.43	\$40,000.00	\$24,978.98
	Uniforms and lettering	Not Available	\$5,676.91	Not Available	\$9,714.03	\$7,000.00	\$7,226.80	\$7,000.00	\$32,035.42	\$7,000.00	\$11,731.69
		Not Available		Not Available							
	OTHER EXPENDITURES	Not Available		Not Available							
	Ask my Accountant	Not Available		Not Available							\$3,406.08
	LOAN PAYMENTS	Not Available		Not Available		\$200,000.00		\$200,000.00		\$200,000.00	
	Total Expenditures:	Not Available	\$755,840.04	Not Available	\$840,215.07	\$857,448.00	\$879,116.07	\$857,448.00	\$941,786.70	\$857,448.00	\$943,588.24
	Fund Balance/Retained Earnings:	Not Available	\$289,217.99	Not Available	\$176,551.62	\$0.00	\$750,150.41	-\$16,248.00	\$347,079.77	\$0.00	\$641,578.52

## Appendix C16 - Millsboro

Sussex County Fire Service Financial Review and Analysis

**Millsboro - SUMMARY OF FINANCIAL STATEMENTS**

Stmnt of Financial Position	2019	2020	2021	2022	2023
<b>Assets</b>					
Current Assets					
Cash and Cash Equivalents	\$ 2,805,883	\$ 3,056,811	\$ 2,714,829	\$ 3,463,916	\$ 3,756,342
Certificate of Deposit	\$ 639,410	\$ 467,891	\$ 330,217	\$ 331,022	\$ 344,850
Accounts Receivable	\$ 86,844	\$ 149,581	\$ 167,170	\$ 109,441	\$ 123,467
Investments	\$ 338,611	\$ 701,198	\$ 1,506,695	\$ 1,304,401	\$ 1,399,249
Total Current Assets	\$ 3,870,748	\$ 4,375,481	\$ 4,718,911	\$ 5,208,780	\$ 5,623,908
Long Term Investments	\$ 180,886	\$ 42,705	\$ 41,394	\$ 40,172	\$ 20,188
Property and Equipment (net of accumulated depreciation)	\$ 3,305,619	\$ 3,912,924	\$ 4,584,948	\$ 4,281,507	\$ 4,301,507
Total Assets	\$ 7,357,253	\$ 8,331,110	\$ 9,345,253	\$ 9,530,459	\$ 9,945,603
<b>Liabilities and Net Assets</b>					
Current Liabilities					
Accounts Payable	\$ 2,266	\$ 9,633	\$ 2,693	\$ 17,087	\$ 18,882
Accrued Payroll and payroll liabilities	\$ 17,282	\$ 9,610	\$ 13,020	\$ 23,525	\$ 26,900
Current Portion of Notes Payable	\$ 98,162	\$ 95,684	\$ 136,567	\$ 140,991	\$ 91,695
Total Current Liabilities	\$ 117,710	\$ 114,927	\$ 152,280	\$ 181,603	\$ 137,477
Non-Current Liability					
Notes Payable - net of current position	\$ 31,990	\$ 391,712	\$ 551,934	\$ 217,837	\$ 26,520
Total Liabilities	\$ 149,700	\$ 506,639	\$ 704,214	\$ 399,440	\$ 163,997
Net Assets					
Without Donor Restrictions	\$ 7,207,553	\$ 7,824,471	\$ 8,641,039	\$ 9,179,038	\$ 9,781,576
With Donor Restrictions					
Total Net Assets	\$ 7,207,553	\$ 7,824,471	\$ 8,641,039	\$ 9,179,038	\$ 9,781,576
Total Liabilities & Net Assets	\$ 7,357,253	\$ 8,331,110	\$ 9,345,253	\$ 9,578,478	\$ 9,945,573



Sussex County Fire Service Financial Review and Analysis

**Millsboro - SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmt of Activities &amp; Changes</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Unrestricted Net Assets: Revenue &amp; Grants</b>					
Ambulance Billing	\$ 938,880	\$ 846,046.00	\$ 935,280	\$ 1,073,499	\$ 1,146,815
Appropriations - State of DE	\$ 785,337	\$ 815,181.00	\$ 785,189	\$ 1,049,962	\$ 1,292,404
Donations and Fund Drive	\$ 102,237	\$ 106,535.00	\$ 122,957	\$ 117,244	\$ 137,154
Fire Prevention	\$ 1,947	\$ 1,414.00	\$ -	\$ 4,608	\$ -
Grants			\$ 250,000	\$ -	
Hall Rental income	\$ 17,100	\$ 2,830.00	\$ 5,020	\$ 18,325	\$ 22,705
Investment income	\$ 36,206	\$ 25,798.00	\$ 45,353	\$ 52,024	\$ 11,099
Ladies Auxiliary income	\$ 28,041	\$ 13,058.00	\$ 13,423	\$ 28,740	\$ 28,801
Reimbursments/Insurance claims	\$ 477	\$ 27,430.00	\$ 43,776	\$ 28,566	\$ 10,054
Sale of Assets	\$ 3,000	\$ 6,500.00	\$ 3,700	\$ -	\$ -
Sussex County Grant	\$ 293,598	\$ 279,122.00	\$ 344,604	\$ 368,305	\$ 321,582
Town of Millsboro	\$ 397,529	\$ 359,670.00	\$ 494,478	\$ 737,581	\$ 460,179
Tower rent	\$ 36,864	\$ 38,997.00	\$ 40,778	\$ 56,848	\$ 43,960
Ways and means and road rally	\$ 10,977	\$ 6,457.00	\$ 13,419	\$ 19,370	\$ 21,653
Unrealized gain on investments	\$ 32,744	\$ 32,376.00	\$ 22,653	\$ (253,106)	\$ 97,150
Other	\$ 1,165	\$ 12,798.00	\$ -	\$ -	\$ 164
<b>Total Unrestricted Revenue &amp; Gains</b>	<b>\$ 2,686,102</b>	<b>\$ 2,574,212</b>	<b>\$ 3,120,630</b>	<b>\$ 3,301,966</b>	<b>\$ 3,593,720</b>
<b>Expenses</b>					
Program Services-Fire protection and Ambulance	\$ 1,075,306	\$ 1,189,447	\$ 1,407,692	\$ 1,812,939	\$ 1,969,016
Support Services					
General and Administrative	\$ 816,560	\$ 753,691	\$ 882,270	\$ 935,931	\$ 1,006,617
Fundraising	\$ 13,810	\$ 14,156	\$ 14,100	\$ 15,097	\$ 15,549
<b>Expenses</b>	<b>\$ 1,905,676</b>	<b>\$ 1,957,294</b>	<b>\$ 2,304,062</b>	<b>\$ 2,763,967</b>	<b>\$ 2,991,182</b>
Net Assets (Beginning of Year)	\$ 6,427,127	\$ 7,207,553	\$ 7,824,471	\$ 8,641,039	\$ 9,179,038
Net Assets (End of Year)	\$ 7,207,553	\$ 7,824,471	\$ 8,641,039	\$ 9,179,038	\$ 9,781,576
Change in Net Assets	\$ 780,426	\$ 616,918	\$ 816,568	\$ 537,999	\$ 602,538

Sussex County Fire Service Financial Review and Analysis

**Millsboro - SUMMARY OF FINANCIAL STATEMENTS**

<u>Stmnt of Functional Expenses</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<u>Ambulance</u>					
Billing Service	\$ 74,164	\$ 68,194	\$ 74,802	\$ 92,854	\$ 93,311
Clothing & uniforms	\$ 5,119	\$ 15,797	\$ 4,122	\$ 7,120	\$ 7,293
Fuel	\$ 28,853	\$ 21,537	\$ 35,610	\$ 62,323	\$ 49,363
Healthcare	\$ 86,508	\$ 78,041	\$ 91,520	\$ 157,083	\$ 243,444
Repairs & maintenance	\$ 32,832	\$ 35,515	\$ 57,677	\$ 59,269	\$ 81,669
Medical supplies	\$ 18,422	\$ 14,865	\$ 28,234	\$ 23,394	\$ 22,858
Oxygen	\$ 3,322	\$ 2,890	\$ 4,145	\$ 3,210	\$ 3,632
Other	\$ 6,128	\$ 6,472	\$ 7,462	\$ 6,060	\$ 17,146
Training	\$ 290	\$ 3,123	\$ 5,082	\$ 1,775	\$ 2,333
<u>Captain of Rescue</u>					
Repairs & maintenance	\$ 5,235	\$ 9,820	\$ 3,910	\$ 1,177	\$ 12,428
Miscellaneous	\$ 286	\$ 824	\$ 1,698	\$ 19,433	\$ 3,261
<u>Chief Engineer</u>					
Apparatus repairs	\$ 49,908	\$ 76,017	\$ 105,249	\$ 110,804	\$ 113,411
Fuel	\$ 7,070	\$ 6,364	\$ 12,571	\$ 21,765	\$ 24,276
Miscellaneous	\$ 2,717	\$ 815	\$ 2,139	\$ 1,688	\$ 20,865
<u>Chief</u>					
Miscellaneous	\$ 2,165	\$ 4,997	\$ 7,881	\$ 8,544	\$ 16,753
New equipment - gear	\$ -	\$ 12,373	\$ 5,668	\$ -	\$ 1,747
Training	\$ 2,240	\$ 3,068	\$ 1,762	\$ 2,290	\$ 7,427
<u>Communications</u>					
Radios	\$ 696	\$ -	\$ 13,703	\$ 7,078	\$ 1,061
Other	\$ -	\$ -	\$ 64	\$ -	\$ 5,030
Fire Police	\$ 5,585	\$ 9,485	\$ 6,739	\$ 5,849	\$ 3,473
Dive Team	\$ 1,732	\$ 1,620	\$ 2,510	\$ 6,473	\$ -
<u>General &amp; Administrative</u>					
Awards	\$ 2,034	\$ 681	\$ 335	\$ 13,199	\$ 1,034
Benefits	\$ 27,843	\$ 40,162	\$ 44,954	\$ 54,982	\$ 98,670
Benevolent expenses	\$ -	\$ 498	\$ -	\$ -	\$ 15,197
Clothing - hats & shirts	\$ 1,879	\$ -	\$ 1,137	\$ 49	\$ 160
Convention expenses	\$ 2,452	\$ 175	\$ 2,074	\$ 2,285	\$ 2,878
Copier lease	\$ 2,188	\$ 2,038	\$ 2,144	\$ 2,487	\$ 2,200
Depreciation	\$ 612,057	\$ 561,566	\$ 671,942	\$ 657,505	\$ 511,396
Dues	\$ 4,215	\$ 4,042	\$ 3,825	\$ 5,527	\$ 4,052
Electric	\$ 16,215	\$ 14,850	\$ 15,167	\$ 19,146	\$ 25,430

Sussex County Fire Service Financial Review and Analysis

**Millsboro - SUMMARY OF FINANCIAL STATEMENTS**

Electric	\$ 16,215	\$ 14,850	\$ 15,167	\$ 19,146	\$ 25,430
Fellowship night	\$ 4,147	\$ 4,187	\$ 2,563	\$ 5,310	\$ 5,241
Fire prevention	\$ 3,021	\$ 1,003	\$ 6,583	\$ 5,661	\$ 8,185
Fund drives	\$ 13,513	\$ 14,156	\$ 14,100	\$ 15,097	\$ 15,359
Heating	\$ 14,996	\$ 9,568	\$ 15,455	\$ 21,365	\$ 13,045
Insurance	\$ 52,338	\$ 59,473	\$ 61,604	\$ 66,516	\$ 70,050
Interest	\$ 12,304	\$ 8,175	\$ 7,559	\$ 25,427	\$ 14,554
Ladies night	\$ 9,979	\$ 1,471	\$ -	\$ 6,347	\$ 900
Miscellaneous	\$ 8,880	\$ 5,779	\$ 9,053	\$ 26,757	\$ 22,255
Office Supplies	\$ 2,791	\$ 2,770	\$ 4,219	\$ 3,330	\$ 2,474
Payroll	\$ 613,514	\$ 664,774	\$ 786,781	\$1,019,214	\$ 1,148,788
Payroll taxes	\$ 46,488	\$ 50,054	\$ 58,553	\$ 74,420	\$ 89,447
Pension	\$ 26,387	\$ 27,024	\$ 26,075	\$ 22,711	\$ 31,398
Phones	\$ 3,127	\$ 3,184	\$ 4,056	\$ 3,469	\$ 4,634
Professional fees	\$ 13,759	\$ 15,317	\$ 15,980	\$ 14,800	\$ 14,204
Sunshine committee	\$ 992	\$ 686	\$ 941	\$ 320	\$ 1,330
Website	\$ 3,749	\$ 3,112	\$ 4,004	\$ 3,817	\$ 8,394
<u>House Committee</u>					
Building repairs & maintenance	\$ 28,322	\$ 62,979	\$ 47,670	\$ 54,201	\$ 101,610
Trash removal	\$ 4,346	\$ 3,023	\$ 3,023	\$ 4,191	\$ 5,748
Ladies Auxiliary	\$ 23,638	\$ 12,609	\$ 15,156	\$ 24,608	\$ 26,219
Rental Hall Expenses	\$ 15,064	\$ 4,916	\$ 2,810	\$ 8,560	\$ 5,500
Ways & Means	\$ 2,166	\$ 7,205	\$ 3,751	\$ 4,477	\$ 10,049
<b>TOTAL</b>	<b>\$ 1,905,676</b>	<b>\$ 1,957,294</b>	<b>\$ 2,304,062</b>	<b>\$2,763,967</b>	<b>\$ 2,991,182</b>

Sussex County Fire Service Financial Review and Analysis

**Millsboro - SUMMARY OF FINANCIAL STATEMENTS**

<u>Stmt of Cash Flows</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Cash Flows from Operating Activities</b>					
Change in Net Assets	\$ 780,426	\$ 616,918	\$ 816,568	\$ 537,999	\$ 602,538
Adjustments to reconcile change in net assets to net cash					
Depreciation	\$ 612,057	\$ 561,566	\$ 671,942	\$ 657,505	\$ 511,396
Unrealized gain on investments	\$ 32,744	\$ 32,376	\$ 22,653	\$ (253,106)	\$ 97,150
(Gain)/loss on sale of equipment	\$ (3,000)	\$ (6,500)	\$ (3,700)		
(Increase) decrease in operating assets					
Accounts receivable	\$ (25,949)	\$ (62,737)	\$ (17,589)	\$ 57,729	\$ (14,026)
Increase (decrease) in operating liabilities					
Accounts payable	\$ (1,598)	\$ 7,367	\$ (6,940)	\$ 14,394	\$ 1,795
Accrued wages	\$ 563	\$ (7,672)	\$ 3,410	\$ 10,505	\$ 3,375
Accrued interest					
Total Adjustments	\$ 614,817	\$ 524,400	\$ 669,776	\$ 487,027	\$ 599,690
Net Cash Provided (Used) by Operating Activities	\$ 1,395,243	\$ 1,141,318	\$ 1,486,344	\$ 1,025,026	\$ 1,202,228
<b>Cash Flows from Investing Activities</b>					
Changes in portfolio	\$ (101,006)	\$ 150,946	\$ (692,376)	\$ 455,817	\$ (159,291)
Proceeds from the sale of equipment	\$ 3,000	\$ 6,500	\$ 3,700	\$ -	
Payments for property and equipment	\$ (146,185)	\$ (894,133)	\$ (1,343,966)	\$ (402,083)	\$ (483,377)
Net Cash Provided (Used) by Investing	\$ (244,191)	\$ (736,687)	\$ (2,032,642)	\$ 53,734	\$ (642,668)
<b>Cash Flows from Financing Activities</b>					
Amounts borrowed for purchases			\$ 300,000	\$ -	
Principal payments on notes and mortgages	\$ (238,955)	\$ (153,703)	\$ (95,684)	\$ (329,673)	\$ (267,134)
Net Cash Provided (Used) by Financing Activities	\$ (238,955)	\$ (153,703)	\$ 204,316	\$ (329,673)	\$ (267,134)
Cash & Cash Equivalents (Beginning of Year)	\$ 1,893,786	\$ 2,805,883	\$ 3,056,811	\$ 2,714,829	\$ 3,463,916
Cash & Cash Equivalents (End of Year)	\$ 2,805,883	\$ 3,056,811	\$ 2,714,829	\$ 3,463,916	\$ 3,756,342
Net Increase (Decrease) in Cash&CashEquivalents	\$ 912,097	\$ 250,928	\$ (341,982)	\$ 749,087	\$ 292,426

DESCRIPTION	DATE
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CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
REVENUES:											
	Ladies Auxiliary Income				\$ 13,058.02						
4010	Ambulance Income	\$ 750,000.00	\$ 938,880.26	\$ 775,000.00	\$ 846,046.36	\$ 780,000.00	\$ 935,279.65	\$1,000,000.00	\$1,073,498.86	\$1,000,000.00	\$ 1,132,788.94
4025	Donations	\$ 6,000.00	\$ 6,562.67	\$ 5,000.00	\$ 8,945.42	\$ 7,000.00	\$ 12,702.35	\$ 7,000.00	\$ 20,673.67	\$ 7,000.00	\$ 30,165.49
4028	Fire Prevention	\$ 135.00	\$ 1,946.90	\$ 500.00	\$ 1,413.83	\$ 500.00	\$ -	\$ 500.00	\$ 4,608.39	\$ 4,500.00	\$ -
4035	Hall Rental Income	\$ 12,000.00	\$ 17,100.00	\$ 16,000.00	\$ 2,830.00	\$ 12,000.00	\$ 5,020.00	\$ 18,000.00	\$ 18,325.00	\$ 19,000.00	\$ 22,705.00
4037	Fire fund drive	\$ 45,000.00	\$ 46,533.00	\$ 42,500.00	\$ 44,818.00	\$ 45,000.00	\$ 58,517.00	\$ 45,000.00	\$ 43,870.90	\$ 42,000.00	\$ 44,078.00
4038	EMD Fund drive	\$ 45,000.00	\$ 49,141.00	\$ 45,000.00	\$ 52,772.00	\$ 47,500.00	\$ 51,738.00	\$ 48,500.00	\$ 52,698.00	\$ 45,000.00	\$ 62,910.60
4039	Grant Income						\$ 250,000.00				\$ 60,110.00
4040	Investment Income		\$ 68,950.23		\$ 12,109.00		\$ 45,352.80		\$ 52,023.84		\$ 108,248.99
4041	Unrealized Gain on Investments						\$ 22,652.74		\$ (253,106.04)		
4042	Ladies Auxiliary Income		\$ 28,041.37		\$ 58,173.89		\$ 13,422.94		\$ 28,740.30		
4043	IRS Refund				\$ 28.68				\$ -		
4045	Other		\$ 505.48		\$ -				\$ (840.00)		\$ 162.95
4050	Pension		\$ 660.00	\$ 600.00	\$ 660.00	\$ 600.00	\$ 3,184.95	\$ 600.00	\$ 720.00		\$ 5,077.35
4058	Insurance				\$ 21,684.11		\$ 25,693.71		\$ 26,500.50		
4060	Reimbursement										
4061	Other-Reimbursement		\$ 477.00		\$ 5,746.02		\$ 14,897.20		\$ 1,345.41		\$ 4,976.36
4062	Sale of Assets		\$ 3,000.00		\$ 6,500.00		\$ 3,700.00				
4065	State of Delaware - Fire	\$ 530,000.00	\$ 599,581.07	\$ 550,000.00	\$ 675,331.12	\$ 625,000.00	\$ 652,679.65	\$ 625,000.00	\$ 877,610.41	\$ 725,000.00	\$ 935,364.31
4066	State of Delaware - EMS	\$ 70,000.00	\$ 69,496.03	\$ 69,500.00	\$ 71,848.97	\$ 71,500.00	\$ 77,277.31	\$ 75,000.00	\$ 103,165.87	\$ 80,000.00	\$ 257,529.11
4069	Sussex County - EMS-BLS	\$ 83,000.00	\$ 105,642.74	\$ 105,000.00	\$ 129,153.12	\$ 128,000.00	\$ 131,768.12	\$ 129,000.00	\$ 197,099.24	\$ 161,000.00	\$ 198,854.24
4070	Sussex County - Fire	\$ 145,000.00	\$ 187,955.30	\$ 188,000.00	\$ 149,968.72	\$ 150,000.00	\$ 212,836.31	\$ 175,000.00	\$ 171,206.23	\$ 170,000.00	\$ 122,728.06
4071	Town of Millsboro	\$ 34,000.00	\$ 36,215.97	\$ 35,000.00	\$ 36,874.77	\$ 35,000.00	\$ 39,559.59	\$ 37,500.00	\$ 43,769.04	\$ 40,000.00	\$ 49,265.09
4072	Town of Mills		\$ 361,313.23		\$ 322,795.54		\$ 454,918.32		\$ 693,812.32		\$ 350,804.16
4075	Tower Rent	\$ 35,000.00	\$ 36,863.87	\$ 36,500.00	\$ 38,996.84	\$ 38,800.00	\$ 40,778.65	\$ 38,800.00	\$ 56,848.31	\$ 39,000.00	\$ 43,959.90
4080	Ways & Means								\$ 500.00		
4081	Fundraiser		\$ 2,481.54	\$ 500.00	\$ 2,353.00	\$ -	\$ 2,190.00	\$ -	\$ 6,434.54	\$ 2,400.00	\$ 5,794.23
4083	Company Store	\$ 1,500.00	\$ 160.00	\$ 750.00	\$ 2,088.00	\$ 1,000.00	\$ 438.00	\$ 1,000.00	\$ 609.00	\$ 500.00	\$ 3,914.00
4090	Vending Machine Income	\$ 2,500.00	\$ 1,835.12	\$ 2,000.00	\$ 2,015.71	\$ 1,750.00	\$ 2,290.81	\$ 1,750.00	\$ 2,285.95	\$ 1,250.00	\$ 1,943.94
4091	North East Road Rally		\$ 6,500.00	\$ 6,000.00	\$ -	\$ -	\$ 8,500.00	\$ 6,000.00	\$ 9,540.00	\$ 7,000.00	\$ 10,000.00
4097	State of Delaware - EMS Red Light	\$ 70,000.00	\$ 116,260.00	\$ 100,000.00	\$ 68,001.00	\$ 65,000.00	\$ 55,232.00	\$ 65,000.00	\$ 69,186.00	\$ 65,000.00	\$ 99,511.00
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# Sussex County Fire Service Financial Review and Analysis

## Millsboro - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
5401	Taxable Thurd Party Sick Pay										
5400	Payroll Expenses - Wages	\$ 625,000.00	\$ 596,561.25	\$ 625,000.00	\$ 639,274.09	\$ 625,000.00	\$ 761,186.78	\$1,110,432.00	\$ 991,308.52	\$1,110,432.00	\$ 1,154,028.31
5410	Payroll Expenses - Taxes	\$ 50,000.00	\$ 45,140.50	\$ 50,000.00	\$ 48,053.39	\$ 50,000.00	\$ 56,548.97	\$ 75,000.00	\$ 72,235.66	\$ 75,000.00	\$ 84,394.51
5411	Ballistic Vests			\$ 15,000.00	\$ -	\$ 15,000.00		\$ 15,000.00		\$ 15,000.00	
5413	Active Shooter Kits			\$ 2,000.00	\$ -	\$ -		\$ 2,000.00		\$ 3,000.00	
5414	Supply Cabinets			\$ 3,000.00	\$ 998.84	\$ -		\$ -		\$ -	
5415	Ambulance rechassis			\$ 200,000.00	\$ -	\$ -		\$ -		\$ -	
5416	New Desk Chairs					\$ 3,000.00		\$ 3,000.00		\$ 3,000.00	
5417	New Equipment - EMS					\$ 14,000.00		\$ 14,000.00		\$ -	
5425	COLA Raises			\$ 10,000.00	\$ -	\$ 10,000.00		\$ 10,000.00		\$ 10,000.00	
5755	COVID-19					\$ 10,000.00		\$ 10,000.00		\$ -	\$ 286.77
	<b>Board of Directors</b>										
5223	Bank fees	\$ 850.00	\$ 726.39	\$ 750.00	\$ 376.00	\$ 725.00	\$ 382.46	\$ 450.00	\$ 511.06	\$ 450.00	\$ 317.61
5224	Building Renovation	\$ -	\$ 779.40	\$ 1,000.00	\$ -	\$ 40,000.00	\$ -	\$ 40,000.00	\$ -	\$ 10,000.00	\$ 238.48
5225	Benevolent Expense	\$ 600.00	\$ -	\$ 500.00	\$ 498.46	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -
5515	Website	\$ 3,850.00	\$ 3,749.00	\$ 3,750.00	\$ 3,112.00	\$ 3,750.00	\$ 4,003.95	\$ 4,100.00	\$ 3,816.89	\$ 4,000.00	\$ 6,144.33
5518	Awards	\$ 3,000.00	\$ 2,033.85	\$ 2,500.00	\$ 680.80	\$ 2,750.00	\$ 335.00	\$ 2,750.00	\$ 13,119.07	\$ 7,000.00	\$ 1,033.95
5519	Antique Restoration	\$ 7,000.00	\$ -	\$ 7,000.00	\$ -	\$ 7,000.00	\$ -	\$ 7,000.00	\$ -	\$ 7,500.00	\$ 528.00
5520	Accounting Fees	\$ 12,500.00	\$ 13,330.00	\$ 14,500.00	\$ 14,035.00	\$ 14,500.00	\$ 14,650.00	\$ 14,000.00	\$ 7,450.00	\$ 7,500.00	\$ 7,854.00
5530	Clothing - Hats & Shirts	\$ 3,500.00	\$ 1,879.40	\$ 4,000.00	\$ -	\$ 5,000.00	\$ 1,136.90	\$ 5,000.00	\$ 48.80	\$ 5,000.00	\$ 159.89
5531	Computer Fire Program	\$ 1,300.00	\$ 1,295.00	\$ 1,300.00	\$ 1,343.00	\$ 1,400.00	\$ -	\$ 1,400.00	\$ 3,409.99	\$ 3,500.00	\$ 1,514.00
5532	Contribution	\$ 400.00	\$ -	\$ 400.00	\$ -	\$ 400.00	\$ 275.00	\$ 400.00	\$ -	\$ 250.00	\$ -
5533	Delmarva Convention 2015 Exp.	\$ -	\$ 339.62	\$ 300.00	\$ 175.00	\$ -	\$ 235.00	\$ -	\$ -	\$ 250.00	\$ 235.00
5535	DVFA Annual Convention	\$ 2,500.00	\$ 2,112.75	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 1,839.00	\$ 5,000.00	\$ 1,575.30	\$ 3,500.00	\$ 2,877.70
5536	SCFA Dinner Meeting	\$ 1,200.00	\$ 922.10	\$ 1,200.00	\$ 1,411.11	\$ 1,500.00	\$ 2,696.38	\$ 2,750.00	\$ 710.01	\$ 1,250.00	\$ 897.01
5540	Copier	\$ 2,400.00	\$ 2,188.52	\$ 2,400.00	\$ 2,037.84	\$ 1,800.00	\$ 2,143.96	\$ 2,500.00	\$ 2,487.34	\$ 2,500.00	\$ 2,200.19
5545	Dues	\$ 5,300.00	\$ 4,215.00	\$ 5,000.00	\$ 4,042.00	\$ 5,000.00	\$ 3,765.00	\$ 2,500.00	\$ 5,527.39	\$ 5,000.00	\$ 4,052.00
5550	Electric	\$ 20,000.00	\$ 16,215.54	\$ 18,500.00	\$ 14,850.33	\$ 15,000.00	\$ 15,166.72	\$ 18,000.00	\$ 19,146.54	\$ 18,000.00	\$ 25,429.77
5555	Fellowship Night	\$ 5,100.00	\$ 4,147.04	\$ 5,000.00	\$ 4,186.72	\$ 5,000.00	\$ 2,563.46	\$ 5,000.00	\$ 5,310.27	\$ 6,000.00	\$ 5,240.96
5560	Fire Prevention	\$ 4,500.00	\$ 3,021.00	\$ 4,250.00	\$ 1,003.50	\$ 3,500.00	\$ 6,583.41	\$ 6,000.00	\$ 5,661.30	\$ 5,500.00	\$ 8,184.81
5565	Fire Safety House - Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5570	Fire fund drive	\$ 5,500.00	\$ 4,497.00	\$ 5,500.00	\$ 5,288.53	\$ 5,500.00	\$ 5,228.20	\$ 5,500.00	\$ 5,903.78	\$ 5,500.00	\$ 5,655.52
5575	Propane	\$ 21,000.00	\$ 14,995.57	\$ 18,000.00	\$ 9,567.56	\$ 15,000.00	\$ 15,454.86	\$ 20,000.00	\$ 21,365.03	\$ 30,000.00	\$ 13,246.59
5580	Insurance	\$ 51,000.00	\$ 52,338.00	\$ 53,000.00	\$ 59,473.33	\$ 61,000.00	\$ 61,604.00	\$ 65,000.00	\$ 66,516.00	\$ 70,000.00	\$ 70,050.00
5585	Interest Expense	\$ -	\$ 12,304.47	\$ 100.00	\$ 8,174.62	\$ 100.00	\$ 7,558.94	\$ 100.00	\$ 25,426.78	\$ 100.00	\$ 97.82
5590	Annual Banquet	\$ 10,000.00	\$ 9,978.77	\$ 10,000.00	\$ 1,471.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 6,346.52	\$ 15,000.00	\$ 15,597.47
5591	Legal fees	\$ 4,000.00	\$ 429.00	\$ 2,000.00	\$ 1,281.78	\$ 2,000.00	\$ 1,329.53	\$ 2,000.00	\$ 7,350.00	\$ 3,500.00	\$ 6,350.00
5595	Medicom-Delaware	\$ 1,200.00	\$ 1,340.13	\$ 1,200.00	\$ 1,488.73	\$ 1,400.00	\$ 1,596.04	\$ 1,400.00	\$ 4,361.35	\$ 4,500.00	\$ 4,993.34
5600	Misc.	\$ -	\$ -	\$ -	\$ 93.72	\$ -	\$ 425.79	\$ -	\$ 4,515.84	\$ -	\$ 629.76
5605	Mutual Relief	\$ 4,600.00	\$ -	\$ 4,980.00	\$ 10,553.52	\$ 5,200.00	\$ 6,105.98	\$ 6,500.00	\$ 6,405.59	\$ 6,500.00	\$ 6,103.37
5610	Office Supplies	\$ 2,100.00	\$ 2,791.32	\$ 2,500.00	\$ 1,470.42	\$ 2,000.00	\$ 2,020.45	\$ 2,000.00	\$ 3,329.51	\$ 2,750.00	\$ 2,474.42
5611	Officer Installation Night	\$ 2,300.00	\$ 1,683.75	\$ 2,000.00	\$ 520.35	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,120.20	\$ 2,500.00	\$ 2,455.53
5612	Payroll - Secy	\$ 16,000.00	\$ 16,952.40	\$ 25,000.00	\$ 25,500.04	\$ 26,100.00	\$ 25,594.08	\$ 26,100.00	\$ 27,985.10	\$ 26,500.00	\$ 32,126.66
5613	Payroll Tax-Secy	\$ 1,000.00	\$ 1,347.70	\$ 2,000.00	\$ 2,000.25	\$ 2,000.00	\$ 2,004.46	\$ 2,000.00	\$ 2,184.36	\$ 2,500.00	\$ 2,489.19
5615	Pension	\$ 29,000.00	\$ 26,387.26	\$ 28,000.00	\$ 27,024.12	\$ 28,000.00	\$ 26,075.47	\$ 28,000.00	\$ 22,711.46	\$ 25,000.00	\$ 31,398.05
5616	Permits					\$ 25.00				\$ 25.00	\$ -
5620	Phones	\$ 3,000.00	\$ 3,127.23	\$ 3,150.00	\$ 3,184.04	\$ 3,200.00	\$ 4,056.34	\$ 3,600.00	\$ 3,468.82	\$ 3,600.00	\$ 4,634.27
5625	Refreshments	\$ 500.00	\$ 563.93	\$ 400.00	\$ 640.26	\$ 500.00	\$ 3,670.78	\$ 2,500.00	\$ 3,077.45	\$ 3,000.00	\$ 1,825.16
5628	Security System	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -
5630	Sunshine Committee	\$ 600.00	\$ 992.21	\$ 600.00	\$ 685.70	\$ 700.00	\$ 940.80	\$ 800.00	\$ 319.80	\$ 500.00	\$ 1,330.20
5631	BOD Supplies				\$ 1,206.35		\$ 2,183.41		\$ 8,110.05	\$ 7,000.00	\$ 1,229.92
5634	Training - CFSI, FDIC, Admin	\$ 3,000.00	\$ 1,569.71	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 650.00	\$ 10,000.00	\$ 14,894.50
	<b>Captain of Rescue</b>										
5150	Marine Exp	\$ 2,000.00	\$ 243.46	\$ 2,000.00	\$ 93.35	\$ 2,000.00	\$ 59.69	\$ 17,000.00	\$ 18,422.07	\$ 17,000.00	\$ 1,643.05
5151	New Equipment	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00	\$ 16,965.99
5154	Air Safety Testing	\$ 1,000.00	\$ 260.00	\$ 500.00	\$ 1,658.82	\$ 2,000.00	\$ 785.00	\$ 2,000.00	\$ -	\$ 2,000.00	
5155	Air Comp-contracts	\$ 1,500.00	\$ 130.00	\$ 500.00	\$ -	\$ 500.00	\$ 40.00	\$ 500.00	\$ 1,177.24	\$ 500.00	
5160	Hurst Contracts	\$ 6,500.00	\$ 4,277.20	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00	\$ 7,217.60
5161	Serv & Main SCBA	\$ 3,500.00	\$ 323.82	\$ 2,000.00	\$ 8,067.37	\$ 6,000.00	\$ 3,085.06	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 5,210.26
5170	Supplies	\$ 500.00	\$ 286.16	\$ 500.00	\$ 823.97	\$ 500.00	\$ 1,638.48	\$ 1,000.00	\$ 1,010.64	\$ 1,000.00	\$ 1,617.00
	<b>Chief Engineer</b>										
5185	Apparatus Repairs	\$ 65,000.00	\$ 49,908.48	\$ 60,000.00	\$ 76,016.81	\$ 70,000.00	\$ 105,249.44	\$ 77,000.00	\$ 110,779.43	\$ 100,000.00	\$ 116,540.88



# Sussex County Fire Service Financial Review and Analysis

## Millsboro - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
5190	Detailing	\$ 2,000.00	\$ 13.36	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 140.59	\$ 1,000.00	\$ 23.97	\$ 500.00	\$ 4,111.62
5195	Fuel - EMS	\$ 8,000.00	\$ 7,069.54	\$ 8,000.00	\$ 6,363.93	\$ 6,000.00	\$ 12,571.34	\$ 11,000.00	\$ 21,765.27	\$ 26,000.00	\$ 24,276.21
5200	Misc.	\$ 3,000.00	\$ 2,268.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -
5205	Equip	\$ 6,000.00	\$ 434.94	\$ 5,000.00	\$ 815.44	\$ 15,000.00	\$ 1,998.00	\$ 15,000.00	\$ 1,688.09	\$ 20,000.00	\$ -
	Chief Engineer - Other						\$ (23,297.70)				
	<b>Chief</b>										
5221	Supplies	\$ 6,000.00	\$ 1,050.18	\$ 5,000.00	\$ 2,112.42	\$ 5,000.00	\$ 124.20	\$ 5,000.00	\$ 4,025.90	\$ 5,000.00	\$ 718.77
5245	Dues and Publications	\$ 200.00	\$ 150.00	\$ 250.00	\$ -	\$ 500.00	\$ 60.00	\$ 500.00	\$ 90.00	\$ 500.00	\$ 120.00
5250	Gear Cleaning & Repairs	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,116.10	\$ 1,200.00	\$ 5,000.00	\$ 4,000.00	\$ 425.00	\$ 4,000.00	\$ 47.50
5255	Gear Replacement	\$ 37,000.00	\$ -	\$ 30,000.00	\$ 4,977.30	\$ 30,000.00	\$ 5,668.01	\$ 35,000.00		\$ 35,000.00	\$ 1,747.49
5260	Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
5265	New Equipment	\$ 12,000.00	\$ -	\$ 25,000.00	\$ 7,395.58	\$ 25,000.00	\$ -	\$ 25,000.00		\$ 65,000.00	\$ 3,636.91
5280	Refreshments	\$ 800.00	\$ 964.65	\$ 1,000.00	\$ 1,768.95	\$ 2,000.00	\$ 2,756.48	\$ 2,500.00	\$ 4,002.18	\$ 3,500.00	\$ 4,305.19
5283	Chief-Supplies	\$ -	\$ -	\$ 3,000.00	\$ 3,067.55			\$ 4,000.00	\$ 2,290.47	\$ -	
5285	Training	\$ 3,000.00	\$ 2,240.00			\$ 3,000.00	\$ 1,762.43			\$ 5,000.00	\$ 7,027.46
5286	Hose Testing									\$ 5,500.00	\$ 7,607.14
	Chief - Other						\$ 23,297.70				
	<b>Communications</b>										
5304	Computer-Mobile	\$ 4,500.00	\$ -	\$ 5,000.00		\$ 6,500.00	\$ 1,389.00	\$ 6,500.00	\$ -	\$ 6,500.00	\$ 1,061.63
5305	Pagers-Batteries	\$ -	\$ -	\$ 400.00		\$ -	\$ 12,250.00	\$ -	\$ 3,336.08	\$ -	
5306	Pager-New	\$ 5,000.00	\$ -	\$ 4,000.00		\$ 6,000.00	\$ -	\$ 6,000.00	\$ 19.98	\$ 16,000.00	\$ 3,320.37
5307	Radio Batteries			\$ 3,000.00		\$ -		\$ -	\$ -	\$ -	\$ 1,709.66
5318	Radio-New	\$ 16,000.00	\$ -	\$ 16,000.00		\$ 12,000.00		\$ 12,000.00	\$ 1,923.69	\$ 22,000.00	\$ 17,828.54
5319	Repairs	\$ 2,000.00	\$ 695.56	\$ 2,000.00		\$ -	\$ 64.17	\$ -	\$ 1,798.72	\$ -	
5322	Chief Web Attend Program	\$ 5,000.00	\$ -	\$ 5,000.00		\$ 5,000.00		\$ 5,000.00	\$ -	\$ 5,000.00	
	<b>Dive Team Expense</b>										
5340	Dive Team Expense	\$ 4,500.00	\$ 1,731.83	\$ 3,500.00	\$ 1,620.05	\$ 6,500.00	\$ 2,509.84	\$ 6,500.00	\$ 6,472.94	\$ 6,500.00	\$ -
	<b>Fire Police</b>										
5350	Supplies	\$ 3,000.00	\$ 2,945.88	\$ 3,500.00	\$ (585.13)	\$ 3,500.00	\$ 3,471.80	\$ 3,500.00	\$ 1,430.36	\$ 3,000.00	\$ 997.60
5351	Mileage	\$ 2,000.00	\$ 1,565.06	\$ 3,000.00	\$ 2,601.44	\$ 3,000.00	\$ 2,821.35	\$ 3,000.00	\$ 2,737.25	\$ 3,500.00	\$ 2,392.40
5352	Gear	\$ 1,500.00	\$ 264.00	\$ 3,000.00	\$ 7,468.78	\$ 3,000.00	\$ 445.45	\$ 3,000.00	\$ 1,681.15	\$ 3,500.00	\$ 83.25
5354	Training	\$ 1,000.00	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00		\$ 2,500.00		\$ 1,000.00	
5356	Radio Batteries	\$ 9,000.00	\$ 809.70	\$ 10,000.00	\$ -	\$ 5,000.00		\$ 5,000.00		\$ 5,000.00	
5357	New Equipment - Fire Police					\$ 5,000.00		\$ 5,000.00		\$ 5,000.00	
5358	New Traffic Control									\$ 75,000.00	
	<b>House Committee</b>										
5646	Generator Repair						\$ 570.00				
5680	Building Repair	\$ 10,000.00	\$ 3,862.37	\$ 10,000.00	\$ 30,263.56	\$ 36,000.00	\$ 21,471.12	\$ 72,500.00	\$ 19,187.36	\$ 75,000.00	\$ 5,657.98
5685	Equipment for Station	\$ 2,500.00	\$ 1,042.79	\$ 2,000.00	\$ 1,048.59	\$ 2,000.00	\$ 1,090.81	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 18,183.74
5688	Landscaping/Snow	\$ 2,500.00	\$ 1,419.93	\$ 2,000.00	\$ 1,179.87	\$ 2,000.00	\$ 1,027.97	\$ 1,000.00	\$ 653.95	\$ 1,000.00	\$ 449.95
5690	Misc.	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 7,713.33	\$ 4,000.00	\$ 1,306.47	\$ 2,000.00	\$ 4,949.08	\$ 2,000.00	\$ 9,000.41
5691	Pest Control	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 800.00	\$ -	\$ 800.00	\$ 1,306.99
5693	Janitorial Supplies	\$ 1,750.00	\$ 1,589.98	\$ 1,750.00	\$ 3,086.58	\$ 2,200.00	\$ 1,921.33	\$ 2,500.00	\$ 2,988.86	\$ 2,500.00	\$ 4,661.94
5694	Fire Alarm Syatem Contract	\$ 3,750.00	\$ 4,215.34	\$ 4,000.00	\$ 3,023.49	\$ 4,000.00	\$ 3,023.49	\$ 4,000.00	\$ 3,691.49	\$ 4,000.00	\$ -
5695	Trash/Shredding	\$ 3,500.00	\$ 4,346.00	\$ 4,000.00	\$ 3,701.95	\$ 4,000.00	\$ 3,897.75	\$ 4,000.00	\$ 4,190.84	\$ 4,000.00	\$ 6,165.11
5696	HVAC Service/R&M	\$ 9,000.00	\$ 10,958.75	\$ 9,000.00	\$ 10,080.21	\$ 9,000.00	\$ 8,569.75	\$ 10,000.00	\$ 5,590.00	\$ 10,000.00	\$ 14,942.69
5697	Generator	\$ 1,300.00	\$ 848.59	\$ 1,300.00	\$ 4,804.55	\$ 4,000.00	\$ -		\$ -		
5698	Fire Extinguishers	\$ 500.00	\$ 2,115.69	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 999.99
5699	Building-Overhead Doors	\$ 2,500.00	\$ 2,268.26	\$ 2,500.00	\$ 1,100.00	\$ 2,500.00	\$ 7,814.50	\$ 5,000.00	\$ 17,140.59	\$ 5,000.00	\$ 4,818.00
	<b>Ways Means</b>										
5840	Misc.-Road Rally	\$ 1,000.00	\$ 297.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 407.99	\$ 1,000.00	\$ 244.00	\$ 1,000.00	
5841	Company Store	\$ 5,000.00	\$ -	\$ 3,000.00	\$ 4,403.50	\$ 4,000.00	\$ 753.75	\$ 4,000.00	\$ 1,134.25	\$ 4,000.00	\$ 6,952.13
5850	Vending Machine Exp	\$ 2,000.00	\$ 1,868.81	\$ 2,000.00	\$ 2,801.91	\$ 2,500.00	\$ 2,589.50	\$ 2,500.00	\$ 3,099.26	\$ 2,500.00	\$ 3,097.19
	<b>Junior Members</b>										
5380	Gear & Training	\$ 500.00	\$ -	\$ 500.00		\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	
5543	Depreciation		\$ 612,056.59		\$ 561,566.26		\$ 671,941.71		\$ 657,505.29		
	<b>Capital Expenditures</b>										
5650	Rescue Truck Payments	\$ 155,200.00		\$ 155,200.00		\$ -	\$ -	\$ -		\$ -	
5651	E1 Pumper					\$ 107,000.00	\$ (107,366.92)	\$ 107,000.00		\$ 107,000.00	
5652	E1 Pumper Monthly Payment						\$ 107,366.92				\$ 206,453.92
5655	Substation									\$ 25,000.00	\$ 101,560.82
5656	Substation Monthly Payment									\$ 44,000.00	\$ 48,615.84

# Sussex County Fire Service Financial Review and Analysis

## Millsboro - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
5657	Ford Ambulance 2023										\$ 34,065.48
5809	New Server										\$ 6,490.70
5640	Capital Expenditures-Other		\$ 23,638.15	\$ 45,000.00		\$ 45,000.00		\$ 45,000.00		\$ 45,000.00	\$ 45,000.00
5805	Rental Hall Expenses										
5806	Sec Dep Refund	\$ 3,000.00	\$ 2,000.00	\$ 2,800.00	\$ 800.00	\$ 2,800.00	\$ 850.00	\$ 2,800.00	\$ 3,355.00	\$ 3,500.00	\$ 2,377.93
5807	Cleaning	\$ 3,000.00	\$ 2,850.00	\$ 3,000.00	\$ 2,975.33	\$ 3,000.00	\$ 1,375.00	\$ 3,500.00	\$ 2,000.00	\$ 3,000.00	\$ 8,464.92
5808	Hall Renovations	\$ 9,800.00	\$ 7,636.24	\$ 10,000.00	\$ 54.14	\$ 10,000.00	\$ -	\$ 35,000.00	\$ 961.90	\$ 70,000.00	\$ 62,655.99
5805	Rental Hall Expenses- Other	\$ 1,750.00	\$ 2,577.98	\$ 2,750.00	\$ 1,086.78	\$ 2,750.00	\$ 584.62	\$ 2,750.00	\$ 2,242.75	\$ 2,750.00	\$ 5,499.97
5900	Ladies Auxiliary Expense				\$ 12,609.22		\$ 15,155.50		\$ 24,607.76		
	<b>Total Expenditures:</b>	<b>\$2,138,050.00</b>	<b>\$ 1,905,675.86</b>	<b>\$ 2,040,260.00</b>	<b>\$ 1,957,294.14</b>	<b>\$ 1,864,475.00</b>	<b>\$2,304,062.60</b>	<b>\$2,631,132.00</b>	<b>\$2,763,966.74</b>	<b>\$2,993,457.00</b>	<b>\$ 3,149,616.73</b>
	<b>Fund Balance/Retained Earnings:</b>	<b>\$ (308,915.00)</b>	<b>\$ 780,426.92</b>	<b>\$ (62,410.00)</b>	<b>\$ 616,917.98</b>	<b>\$ 144,175.00</b>	<b>\$ 816,567.50</b>	<b>\$ (357,482.00)</b>	<b>\$ 537,159.00</b>	<b>\$ (584,807.00)</b>	<b>\$ 401,274.91</b>

## Appendix C17 - Millville

# Sussex County Fire Service Financial Review and Analysis

## Millville- SUMMARY OF FINANCIAL STATEMENTS

Stmnt of Financial Position	2019	2020	2021	2022	2023
<b>Assets</b>					
<b>Current Assets</b>					
Cash - Fire Company	\$ 1,072,522	\$ 2,191,775	\$ 2,474,694	\$ 2,884,781	\$ 850,394
Due from Millsboro Fire Company					\$ 45,000
Cash - Building Donations	\$ 468,126	\$ 476,907	\$ 480,494	\$ -	\$ -
Cash - Ladies Auxiliary	\$ 16,334	\$ 21,410	\$ 20,833	\$ 24,815	\$ 24,357
Cash - Ambulance	\$ 576,474	\$ 504,060	\$ 761,513	\$ 417,307	\$ 857,822
Prepaid Insurance	\$ 24,533	\$ 29,876	\$ 31,328	\$ 37,133	\$ 39,155
Accounts receivable	\$ 39,187	\$ 39,401	\$ 31,876	\$ 32,642	\$ 25,411
Accrued Interest Receivable	\$ 2,924	\$ 737	\$ 1,115	\$ 5,671	\$ -
Total Current Assets	\$ 2,200,100	\$ 3,264,166	\$ 3,801,853	\$ 3,402,349	\$ 1,842,139
<b>Non Current Cash</b>	\$ 647,010	\$ 662,003	\$ 424,746	\$ -	\$ 2,429,809
<b>Property and Equipment</b>					
Ambulance and Equipment	\$ 1,073,108	\$ 1,448,438	\$ 1,484,714	\$ 2,059,070	\$ 2,059,070
Boat and Marine Equipment	\$ 21,862	\$ 21,862	\$ 28,604	\$ 63,344	\$ 28,605
Building and Improvements	\$ 1,546,223	\$ 1,546,223	\$ 1,943,414	\$ 3,737,233	\$ 3,737,579
Computer Equipment	\$ 68,211	\$ 68,211	\$ 68,211	\$ 68,211	\$ 68,211
Miscellaneous Equipment	\$ 720,737	\$ 720,737	\$ 802,649	\$ 836,567	\$ 836,567
Land	\$ 312,471	\$ 312,471	\$ 312,471	\$ 312,471	\$ 312,471
Land Improvements	\$ 272,627	\$ 272,627	\$ 272,627	\$ 272,627	\$ 272,627
Office Furniture	\$ 62,977	\$ 62,976	\$ 62,976	\$ 62,976	\$ 62,976
Radio Equipment	\$ 148,787	\$ 148,787	\$ 148,787	\$ 148,787	\$ 148,787
Tanker truck and equipment	\$ 142,428	\$ 142,428	\$ 142,428	\$ 331,774	\$ 382,348
Trucks and Truck Equipment	\$ 2,754,741	\$ 2,754,741	\$ 2,386,908	\$ 2,397,953	\$ 2,622,038
<b>Total Cost</b>	<b>\$ 7,124,172</b>	<b>\$ 7,499,501</b>	<b>\$ 7,653,789</b>	<b>\$ 10,291,013</b>	<b>\$ 10,531,279</b>
Less Accumulated Depreciation	\$(3,865,133)	\$(4,541,341)	\$(4,454,277)	\$(4,752,480)	\$(5,058,088)
Net Land Property and Equipment	\$ 3,259,039	\$ 2,958,160	\$ 3,199,512	\$ 5,538,533	\$ 5,473,191
Total Assets	\$ 6,106,149	\$ 6,884,329	\$ 7,426,111	\$ 8,940,882	\$ 9,745,139
<b>Liabilities and Net Assets</b>					
<b>Current Liabilities</b>					
Accounts Payable	\$ 37,436	\$ 47,613	\$ 81,698	\$ 299,347	\$ 55,523
Accrued Payroll Liabilities	\$ 5,556	\$ -	\$ -	\$ -	\$ -
Credit Cards Payable	\$ 6,781	\$ 4,455	\$ 3,022	\$ 5,701	\$ 3,815
Accrued Payroll Liabilities	\$ 13,398	\$ 12,662	\$ 15,109	\$ 15,030	\$ 14,368
DVFA Revolving Loan		\$ 156,628			
Total Current Liabilities	\$ 63,171	\$ 221,358	\$ 99,829	\$ 320,078	\$ 73,706
<b>Non-Current Liability</b>					
Notes Payable - net of current position	\$ -	\$ -	\$ -	\$ -	\$ -
Total Long Term Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ 63,171	\$ 221,358	\$ 99,829	\$ 320,078	\$ 73,706
<b>Net Assets</b>					
Without Donor Restrictions					
Undesignated	\$ 5,921,837	\$ 6,445,630	\$ 5,715,398	\$ 6,709,585	\$ 7,241,624
Board-Designated-Building Fund	\$ 121,141	\$ 217,341	\$ 1,610,884	\$ 1,911,219	\$ 2,429,809
Total Net Assets	\$ 6,042,978	\$ 6,662,971	\$ 7,326,282	\$ 8,620,804	\$ 9,671,433
Total Liabilities & Net Assets	\$ 6,106,149	\$ 6,884,329	\$ 7,426,111	\$ 8,940,882	\$ 9,745,139

# Sussex County Fire Service Financial Review and Analysis

## Millville- SUMMARY OF FINANCIAL STATEMENTS

Stmnt of Activities & Changes	2019	2020	2021	2022	2023
<b>Support, Grants and Other Revenue</b>					
Public Support and Revenues	\$ 657,814	\$ 616,788	\$ 740,133	\$ 1,023,299	\$ 645,428
Revenues from governments	\$ 1,334,658	\$ 1,414,504	\$ 1,327,491	\$ 1,822,808	\$ 1,917,261
Ambulance Income	\$ 805,464	\$ 756,286	\$ 657,257	\$ 745,625	\$ 799,422
Miscellaneous Income	\$ 30,633	\$ 32,129	\$ 28,216	\$ 26,833	\$ 31,051
Interest Income	\$ 16,581	\$ 32,673	\$ 21,882	\$ 21,194	\$ 114,419.00
PPP Proceeds		\$ 196,713			\$ -
Sale of Equipment	\$ 82,255	\$ 5,000	\$ 20,000	\$ 17,000	\$ 84,985.00
<b>Total Public Support &amp; Contributions + Revenue</b>	<b>\$ 2,927,405</b>	<b>\$ 3,054,093</b>	<b>\$ 2,794,979</b>	<b>\$ 3,656,759</b>	<b>\$ 3,592,566</b>
<b>Expenses</b>					
Program Services	\$ 2,054,646	\$ 2,352,654	\$ 2,051,248	\$ 2,183,652	\$ 2,337,300
Management and General	\$ 88,842	\$ 70,768	\$ 64,940	\$ 162,115	\$ 172,754
Fundraising	\$ 21,358	\$ 10,678	\$ 15,480	\$ 16,470	\$ 31,883
<b>Expenses</b>	<b>\$ 2,164,846</b>	<b>\$ 2,434,100</b>	<b>\$ 2,131,668</b>	<b>\$ 2,362,237</b>	<b>\$ 2,541,937</b>
Net Assets (Beginning of Year)	\$ 5,280,419	\$ 6,042,978	\$ 6,662,971	\$ 7,326,282	\$ 8,620,804
Net Assets (End of Year)	\$ 6,042,978	\$ 6,662,971	\$ 7,326,282	\$ 8,620,804	\$ 9,671,433
Change in Net Assets	\$ 762,559	\$ 619,993	\$ 663,311	\$ 1,294,522	\$ 1,050,629

Sussex County Fire Service Financial Review and Analysis

**Millville- SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmnt of Functional Expenses</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>AMBULANCE</b>					
Bank Charges	\$ 99	\$ -	\$ 315	\$ 205	\$ 68
Billing Ambulance	\$ 50,401	\$ 37,745	\$ 42,216	\$ 45,565	\$ 48,841
Depreciation	\$ 87,191	\$ 462,521	\$ 193,567	\$ 223,660	\$ 199,903
Employee benefits	\$ 127,472	\$ 118,088	\$ 117,735	\$ 142,102	\$ 122,812
Interest Expense	\$ -	\$ -	\$ 1,577	\$ 1,913	\$ 1,373
Gasoline and oil	\$ 24,726	\$ 13,767	\$ 17,208	\$ 28,105	\$ 48,783
Miscellaneous	\$ 5,063	\$ 1,947	\$ 2,200	\$ 1,481	\$ -
Payroll Taxes	\$ 70,523	\$ 72,291	\$ 87,201	\$ 85,954	\$ 87,925
Pension Expense	\$ 72,475	\$ 90,065	\$ 83,570	\$ 83,640	\$ 79,324
Professional Fees	\$ 10,733	\$ 9,808	\$ 587	\$ 35,594	\$ 8,149
Repairs and Maintenance	\$ 41,510	\$ 36,353	\$ 6,529	\$ 5,781	\$ 3,367
Supplies	\$ 15,675	\$ 23,626	\$ 42,854	\$ 17,240	\$ 23,907
Fund drive costs	\$ 1,272	\$ 546	\$ 1,558	\$ 14,783	\$ 28,808
Uniforms	\$ 6,349	\$ 7,394	\$ 5,211	\$ 2,841	\$ 1,258
Wages	\$ 935,266	\$ 970,755	\$ 969,943	\$1,072,727	\$ 1,026,150
<b>FIRE COMPANY</b>					
Bank Charges	\$ 12	\$ 202	\$ 146	\$ 1,070	\$ 3,044
Depreciation	\$ 278,465	\$ 213,652	\$ 92,091	\$ 95,520	\$ 248,133
Communications					\$ 16,504
Dues & subscriptions	\$ 4,512	\$ 9,040	\$ 3,829	\$ 4,290	\$ -
Fund Raising Expenses	\$ 21,358	\$ 10,678	\$ 15,480	\$ 1,687	\$ 3,075
Gasoline and oil	\$ 9,427	\$ 7,164	\$ 10,336	\$ 21,600	\$ 24,166
Gear	\$ 61,957	\$ 72,416	\$ 29,960	\$ 28,560	\$ 21,726
Gifts and flowers	\$ 3,084	\$ 3,687	\$ 879	\$ 615	\$ 865
Insurance	\$ 47,331	\$ 28,917	\$ 62,505	\$ 63,701	\$ 68,128
Awards banquet				\$ 14,270	\$ 11,191
Ladies Night	\$ 14,091	\$ 10,947	\$ 9,313		\$ -
Meetings and conventions	\$ 7,219	\$ 4,483	\$ 5,197	\$ 6,365	\$ 5,176
Miscellaneous	\$ 15,825	\$ 6,816	\$ 10,877	\$ 7,535	\$ 30,298
Office Expense & Postage	\$ 20,991	\$ 21,562	\$ 25,183	\$ 20,370	\$ 7,837
Pension Expense	\$ 30,933	\$ 31,763	\$ 29,728	\$ 29,467	\$ 35,833
Repairs and Maintenance	\$ 11,904	\$ 6,208	\$ 819	\$ 20,328	\$ 72,419
Repairs & Maintenance - Building	\$ 31,337	\$ 25,045	\$ 48,648	\$ 35,333	\$ 77,835
Repairs & Maintenance - Equipment	\$ 21,262	\$ 10,179	\$ 56,152	\$ 31,027	\$ 36,452
Repairs & Maintenance - Truck	\$ 36,152	\$ 54,414	\$ 49,687	\$ 104,192	\$ 62,000
Training	\$ 11,690	\$ 3,157	\$ 5,415	\$ 5,352	\$ 8,110
SCUBA					\$ 32,028
Uniforms	\$ 3,572	\$ 1,830	\$ 5,966	\$ 5,999	\$ -
Utilities	\$ 56,017	\$ 54,580	\$ 69,813	\$ 68,860	\$ 57,318
Professional Fees	\$ 1,200	\$ 2,268	\$ 10,168	\$ 9,559	\$ 11,379
Supplies	\$ 11,573	\$ 5,437	\$ 12,244	\$ 10,649	\$ 11,792
Fire prevention	\$ 6,346	\$ 1,841	\$ 4,384	\$ 5,577	\$ 7,599
Ladies Auxiliary	\$ 9,833	\$ 2,908	\$ 577		
Computers				\$ 8,720	\$ 8,361
<b>TOTAL EXPENSES</b>	<b>\$ 2,164,846</b>	<b>\$ 2,434,100</b>	<b>\$ 2,131,668</b>	<b>\$2,362,237</b>	<b>\$ 2,541,937</b>



Sussex County Fire Service Financial Review and Analysis

**Millville- SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmt of Cash Flows</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Cash Flows from Operating Activities</b>					
Change in Net Assets	\$ 762,559	\$ 619,993	\$ 663,311	\$ 1,294,522	\$ 1,050,629
Adjustments to reconcile change in net assets to net cash					
Depreciation	\$ 365,656	\$ 676,173	\$ 284,658	\$ 296,279	\$ 448,036
(Increase) decrease in operating assets:					
Accounts receivable	\$ (39,187)	\$ (214)	\$ 7,525	\$ (766)	\$ 7,231
Accrued Interest	\$ (2,924)	\$ 2,187	\$ (378)	\$ (4,556)	\$ 5,671
Prepaid Insurance	\$ 175	\$ (5,343)	\$ (1,452)	\$ (5,805)	\$ (2,022)
Increase (decrease) in operating liabilities:					
Other liabilities	\$ 16,725	\$ 153,566	\$ (158,061)	\$ 2,649	\$ (1,886)
Accounts payable	\$ 2,449	\$ 10,177	\$ 34,085	\$ 217,649	\$ (243,824)
Accrued payroll liabilities	\$ (91)	\$ (5,556)	\$ 2,447	\$ 2,447	\$ (662)
Net Cash Provided (Used) by Operating Activities	\$ 1,105,362	\$ 1,450,983	\$ 832,135	\$ 1,802,419	\$ 1,263,173
<b>Cash Flows from Investing Activities</b>					
Book value of sold asset	\$ 12,745			\$ (2,495)	
Acquisition of fixed assets	\$ (25,000)	\$ (375,329)	\$ (526,010)	\$ (2,635,301)	\$ (382,348)
Net Cash Provided (Used) by Investing	\$ (12,255)	\$ (375,329)	\$ (526,010)	\$ (2,637,796)	\$ (382,348)
<b>Cash Flows from Financing Activities</b>					
Transfer to long term investments	\$ (647,010)	\$ (14,958)	\$ 237,257	\$ 424,746	\$ (2,475,155)
Net Cash Provided (Used) by Financing Activities	\$ (647,010)	\$ (14,958)	\$ 237,257	\$ 424,746	\$ (2,475,155)
Cash & Cash Equivalents (Beginning of Year)	\$ 1,687,359	\$ 2,133,456	\$ 3,194,152	\$ 3,737,534	\$ 3,326,903
Cash & Cash Equivalents (End of Year)	\$ 2,133,456	\$ 3,194,152	\$ 3,737,534	\$ 3,326,903	\$ 1,732,573
Net Increase (Decrease) in Cash&CashEquivalents	\$ 446,097	\$ 1,060,696	\$ 543,382	\$ (410,631)	\$ (1,594,330)

# Sussex County Fire Service Financial Review and Analysis

## MILLVILLE - CY19-23 BUDGETS & ACTUALS

Budgets and Actuals are February to January

CODE	DESCRIPTION	BUDGET 2019*	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
<b>REVENUES:</b>											
	<b>FIRE SERVICE</b>										
	Fund Drive	Not Available	\$167,213.98		\$188,842.00		\$147,270.01		\$131,061.00		Not Available
	Fund Drive Credit Card Expenses	Not Available			\$9,300.00		\$10,945.00		\$9,544.11		Not Available
	Fund Drive Expenses	Not Available	-\$18,555.78	\$120,000.00	-\$28,956.95	\$140,000.00	-\$26,216.60	\$125,000.00	-\$27,975.10	\$125,000.00	Not Available
	Total Fund Drive	Not Available									Not Available
	Government Funding	Not Available									Not Available
	State of Delaware	Not Available	\$616,639.16	\$520,000.00	\$619,755.29	\$550,000.00	\$632,870.68	\$632,000.00	\$715,548.23	\$632,000.00	Not Available
	Sussex County	Not Available	\$260,145.03	\$180,000.00	\$205,115.02	\$200,000.00	\$371,114.90	\$323,000.00	\$262,611.46	\$323,000.00	Not Available
	Town of Millville	Not Available	\$15,022.77	\$13,000.00	\$16,810.15	\$15,000.00	\$18,843.91	\$17,000.00	\$19,704.06	\$17,000.00	Not Available
	Non Budgeted Income	Not Available	\$268.80		\$7,771.56		\$50.00		\$100,075.00		Not Available
	In Kind Donations	Not Available			\$85.00		\$3,999.12		\$1,487.22		Not Available
	Donations	Not Available	\$4,267.00		\$12,155.11		\$3,770.00		\$8,934.01		Not Available
	Hall Donations	Not Available	\$1,300.00		\$800.00				\$1,850.00		Not Available
	Interest Income	Not Available	\$12,387.00		\$21,050.63		\$19,317.69		\$8,374.97		Not Available
	Shirt Sales	Not Available	\$100.00		\$234.82		\$360.00		\$409.00		Not Available
	Cost of Shirts	Not Available	\$114.00				\$20.00				Not Available
		Not Available									Not Available
	<b>CAPITAL CAMPAIGN</b>	Not Available									Not Available
	Credit Cards	Not Available					\$17,859.00		\$10,294.00		Not Available
	Capital Campaign Expenses	Not Available					-\$14,770.27		-\$17,993.73		Not Available
	Community Heroes Capital Single	Not Available					\$185,811.64		\$176,811.50		Not Available
	Community Heroes Pledges	Not Available					\$16,231.00		\$17,944.33		Not Available
	Fire & Ice Bethany Fenwick	Not Available							\$9,994.78		Not Available
	Chili Cook Off Income	Not Available							\$10,072.61		Not Available
	Chili Cookoff Expense	Not Available					-\$419.88		-\$3,474.02		Not Available
	Summer Concert Series	Not Available							\$6,909.16		Not Available
	Summer Concert Expenses	Not Available							-\$4,595.81		Not Available
	Sips & Scoops	Not Available							\$1,382.90		Not Available
		Not Available									Not Available
	<b>Other Income</b>	Not Available									Not Available
	GAIN/LOSS ON SALE OF ASSETS	Not Available	\$95,000.00		\$5,000.00		\$20,000.00		\$20,800.00		Not Available
	INTERCOMPANY TRANSACTIONS	Not Available					\$251,735.46		\$466,815.96		Not Available
	OCEAN VIEW GRANT INCOME	Not Available	\$80,000.00				\$80,000.00		\$87,812.65		Not Available
	RENO BUILDING INCOME/DONATIONS	Not Available	\$8,171.55		\$15,700.00				\$100,000.00		Not Available
	DONATION MEMORY CHUCK NUNAN	Not Available	\$75.00								Not Available
	Memorial Donations	Not Available	\$375.00		\$925.00				\$1,910.00		Not Available
	MILLVILLE GRANT INCOME	Not Available	\$49,500.00								Not Available
	New Build or Reno Sta 1 Expense	Not Available			-\$982.59		-\$76,825.45		\$1,851,528.76		Not Available
	PHB General Contract	Not Available					-\$573,915.00		-\$1,256,146.01		Not Available
	Deposits on Materials	Not Available					-\$70,493.21		-\$99,831.93		Not Available
	OUTDOORSMAN MARKETPLACE	Not Available	\$6,570.00						\$5,850.00		Not Available
	NON VENDOR INCOME	Not Available	\$11,471.00						\$10,155.00		Not Available
	Outdoorsman Marketplace Expense	Not Available	-\$4,566.90						-\$5,398.50		Not Available
	Total Other Income	Not Available						\$19,000.00			Not Available
											Not Available
	<b>AMBULANCE SERVICE</b>										Not Available
	EMS INCOME IN ARTISANS BANK		\$135.00						\$275.00		Not Available
	Amb Billing Income							\$610,000.00		\$620,000.00	Not Available
	Billing Expense		-\$47,658.61		-\$40,996.07		-\$38,964.60		-\$45,564.98		Not Available
	Billing Income	\$650,000.00	\$786,119.96	\$650,000.00	\$673,953.95	\$650,000.00	\$682,440.23		\$751,667.63		Not Available
	DMMS REFUND		-\$13,424.79		\$35,729.37		-\$196.01				Not Available

# Sussex County Fire Service Financial Review and Analysis

## MILLVILLE - CY19-23 BUDGETS & ACTUALS

Budgts and Actuals are February to January

CODE	DESCRIPTION	BUDGET 2019*	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	Total Billing Income				-\$1,891.65						Not Available
	Non Budgeted Income-Rescue		\$1,500.00				\$1,000.00				Not Available
	Non BudgetedRescue Billing Exp		-\$120.00		\$7,148.00		-\$60.00				Not Available
	Total Amb Billing Income				-\$252.00						Not Available
	Amb Fund Drive Income					\$380,000.00					Not Available
	Community Wide EMS Participating HOA										Not Available
	Bethany Bay HOA Subscriptions QTRLY	\$19,000.00	\$19,396.66	\$19,720.00	\$19,320.00		\$19,267.50	\$19,250.00	\$14,487.50	\$19,250.00	Not Available
	North Beach Condo Assoc							\$1,200.00	\$1,200.00	\$1,200.00	Not Available
	Solitude at Whites Creek EMS Aug			\$4,130.00	\$4,165.00		\$4,165.00	\$4,165.00	\$4,165.00	\$4,165.00	Not Available
	Squirrels Run HOA EMS Sub NOV	\$695.00	\$770.00	\$770.00	\$805.00		\$805.00	\$805.00	\$805.00	\$805.00	Not Available
	Summerset HOA EMS Subscriptions NOV	\$735.00	\$875.00	\$875.00	\$875.00			\$875.00	\$735.00	\$875.00	Not Available
	White Creedt at Bethany HOA				\$1,820.00			\$2,275.00	\$2,275.00	\$2,275.00	Not Available
	Total Community Wide EMS Participating HOA										Not Available
	FDI--Fund Drive Income	\$225,000.00	\$220,262.00	\$191,320.00	\$218,388.02		\$192,446.70	\$205,355.00	\$170,620.00	\$205,355.00	Not Available
	Squirrels Run HOA EMS Subscript (deleted)										Not Available
	Town of Millville EMS subcript OCT	\$46,570.00	\$53,445.00	\$53,340.00	\$58,100.00		\$63,245.00	\$63,245.00	\$71,330.00	\$63,245.00	Not Available
	Town of Ocean View EMS OCT	\$83,000.00	\$89,845.00	\$89,845.00	\$97,440.00		\$102,830.00	\$102,830.00	\$105,105.00	\$102,830.00	Not Available
	Webstore ACH deposit		\$20.00								Not Available
	Communitu Heroes Webstore								\$50.00		Not Available
	EMS subscription webstore		\$15,525.00		\$21,225.00		\$21,435.00		\$20,825.00		Not Available
	Fire donations webstore		\$50.00		\$3,279.00				\$2,407.90		Not Available
	Total Webstore ACH deposit										Not Available
	Total FDI--Fund Drive Income										Not Available
	Fund Drive Expenses		-\$17,807.82		-\$12,826.29		-\$11,770.18		-\$12,651.64		Not Available
	Webstore ACH expenses WSFS		-\$2,296.62		-\$3,370.31		-\$2,622.27		-\$2,890.14		Not Available
	government income EMS										Not Available
	Millville EMS	\$13,000.00	\$15,097.77	\$13,000.00	\$16,944.54	\$16,000.00	\$18,843.92	\$16,000.00	\$19,704.06	\$18,000.00	Not Available
	STATE OF DEL.	\$110,000.00	\$121,630.03	\$140,000.00	\$166,346.97	\$140,000.00	\$148,214.31	\$150,000.00	\$194,642.87	\$165,000.00	Not Available
	SUSSEX COUNTY	\$78,000.00	\$107,327.00	\$78,000.00	\$108,940.00	\$100,000.00	\$107,327.00	\$107,000.00	\$137,624.00	\$120,000.00	Not Available
	Interest Income	\$ -	\$2,793.21		\$8,792.57		\$2,051.86	\$ -	\$1,755.28		Not Available
	Non-Budgeted EMS income	\$ -	\$1,285.00		\$14,311.05		\$2,768.99	\$2,000.00	\$1,852.95		Not Available
	Wmoen's Civic Grouo Bethany Beach				\$500.00		\$1,000.00		\$1,000.00		Not Available
	Paperwork Income		\$70.00								Not Available
					\$25.00						Not Available
	<b>OTHER REVENUE</b>										Not Available
	DVFA revolving loan funds				\$175,000.00						Not Available
	Town of Ocean View Grant				\$80,000.00						Not Available
	Total DVFA revolving loan funds										Not Available
	INTERCOMPANY TRANSACTIONS				-\$136.39				-\$466,855.94		Not Available
	Millville Town Grant (deleted)				\$170,412.00				\$118,477.89		Not Available
	Payroll Protection Program SBA (deleted)				\$196,712.50						Not Available
	Special Appropriations				-\$250,412.00						Not Available
	WAGES FROM FIRE SIDE	\$78,000.00	\$78,000.00	\$229,350.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	Not Available
	OFF THE TOP			-\$83,300.00		-\$90,500.00		-\$120,000.00		-\$42,314.73	Not Available
	CONTINGENCY			-\$41,650.00		-\$45,250.00		-\$132,200.00		-\$125,000.00	Not Available
	Loan Payment 84-4									-\$3,500.00	Not Available
	<b>Total Revenue</b>	<b>\$1,304,000.00</b>	<b>\$2,738,336.40</b>	<b>\$2,178,400.00</b>	<b>\$2,943,953.30</b>	<b>\$2,155,250.00</b>	<b>\$2,431,785.45</b>	<b>\$2,248,800.00</b>	<b>\$3,815,507.99</b>	<b>\$2,349,185.27</b>	<b>Not Available</b>
	<b>EXPENDITURES:</b>										
	<b>FIRE SERVICE</b>										
1	1- BOARD OF DIRECTORS	Not Available		\$111,350.00			\$189.90		\$322.89		Not Available

# Sussex County Fire Service Financial Review and Analysis

## MILLVILLE - CY19-23 BUDGETS & ACTUALS

Budgts and Actuals are February to January

CODE	DESCRIPTION	BUDGET 2019*	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
01-01	1-01 Utilities	Not Available				\$53,900.00		\$52,100.00		\$41,200.00	Not Available
	sta 1	Not Available									Not Available
	Cable Sta 1	Not Available	\$542.04		\$590.04		\$808.86		\$745.96		Not Available
	Internet	Not Available	\$2,427.86		\$2,554.45		\$2,218.63		\$1,801.52		Not Available
	Propane	Not Available	\$7,524.63		\$6,377.28		\$8,448.69		\$8,470.45		Not Available
	Sewer	Not Available	\$2,336.00		\$1,752.00		\$2,352.00		\$2,464.00		Not Available
	Sta 1 electric	Not Available	\$10,897.17		\$9,258.13		\$11,302.29		\$12,268.26		Not Available
	Telephone Sta 1	Not Available	\$4,508.50		\$4,182.63		\$5,144.44		\$4,331.32		Not Available
	Trash removal	Not Available	\$4,484.21		\$4,594.13		\$5,899.24		\$4,991.20		Not Available
	Water	Not Available	\$1,126.22		\$995.91		\$877.83		\$1,280.78		Not Available
	Total sta 1	Not Available									Not Available
	sta 2	Not Available						\$391.93		\$14,500.00	Not Available
	Electric	Not Available	\$7,196.21		\$9,152.96		\$3,697.51		\$6,076.68		Not Available
	Internet	Not Available	\$2,442.80		\$1,768.83		\$947.79		\$2,063.65		Not Available
	Propane	Not Available	\$1,219.04		\$986.05		\$1,893.02		\$4,998.66		Not Available
	Sewer	Not Available			\$235.00		\$285.00				Not Available
	Telephone	Not Available	\$2,315.70		\$2,103.25		\$2,574.85		\$2,360.05		Not Available
	Trash removal	Not Available	\$797.65		\$802.80		\$1,821.15		\$6,079.90		Not Available
	Total sta 2	Not Available									Not Available
	Total 1-01 Utilities	Not Available									Not Available
01-02	1-02 Inside Bldg Maint	Not Available				\$64,000.00		\$31,300.00	\$1,100.38		Not Available
	sta 1	Not Available	\$14,756.56		\$1,864.74		\$17.86		\$298.47	\$17,500.00	Not Available
	B Safe Inc.	Not Available			\$888.00		\$888.00		\$1,227.16		Not Available
	Clean Kitchen	Not Available			\$1,200.00		\$513.63				Not Available
	Electric & Plumbing	Not Available			\$901.70		\$1,654.97		\$4,661.98		Not Available
	Fire System Inspection	Not Available					\$865.38		\$1,661.65		Not Available
	Heating & Air	Not Available			\$6,696.95		\$1,658.63		\$349.88		Not Available
	Laundry	Not Available					\$653.57				Not Available
	Locks & Repairs	Not Available			\$889.98		\$176.00		\$785.14		Not Available
	Overhead Doors	Not Available			\$374.00		\$374.00		\$1,303.31		Not Available
	Painting	Not Available					\$75.50		\$278.31		Not Available
	Pest Control	Not Available			\$317.50		\$639.00		\$644.00		Not Available
	Power Wash	Not Available			\$155.00						Not Available
	Unifirst	Not Available			\$3,901.83		\$2,822.21		\$1,539.60		Not Available
	sta 2	Not Available	\$16,313.62		\$1,163.75				\$123.98		Not Available
	B Safe Inc.	Not Available			\$1,052.74		\$1,069.94		\$974.14	\$18,700.00	Not Available
	Clean Kitchen	Not Available			\$1,083.57						Not Available
	Electric & Plumbing	Not Available			\$1,225.00		\$2,305.98		\$983.99		Not Available
	Fire System Inspection	Not Available					\$225.00		\$12,826.54		Not Available
	Heating & Air	Not Available			\$854.25		\$1,035.75		\$1,270.50		Not Available
	Laundry Equip	Not Available					\$18.99				Not Available
	Locks & Repairs	Not Available			\$1,200.00		\$287.50		\$665.00		Not Available
	Mattress Bunk Room	Not Available							\$125.00		Not Available
	Overhead Doors	Not Available			\$227.00		\$1,797.00		\$872.75		Not Available
	Painting	Not Available					\$600.00				Not Available
	Pest Control	Not Available			\$317.50						Not Available
	Power Wash	Not Available			\$280.00						Not Available
	Total 1-02 Inside Bldg Maint	Not Available									Not Available
01-03	1-03 New Bldg Equipment	Not Available				\$59,000.00	\$859.98	\$21,900.00			Not Available
	sta 1	Not Available	\$2,609.39				\$29,862.86		\$10,246.00	\$500.00	Not Available
	sta 2	Not Available	\$25,986.18				\$30,224.77			\$24,500.00	Not Available
	Total 1-03 New Bldg Equipment	Not Available									Not Available



# Sussex County Fire Service Financial Review and Analysis

## MILLVILLE - CY19-23 BUDGETS & ACTUALS

Budgts and Actuals are February to January

CODE	DESCRIPTION	BUDGET 2019*	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	1-04 Generator Fuel	Not Available				\$1,000.00		\$2,600.00			Not Available
	sta 1	Not Available			\$168.30		\$75.92		\$466.96	\$1,500.00	Not Available
	sta 2	Not Available			\$363.12		\$6.60		\$639.38	\$1,500.00	Not Available
01-05	1-05 Supplies	Not Available	\$5,629.88		\$5,351.13	\$8,000.00	\$6,414.13	\$6,000.00	\$6,840.19	\$9,500.00	Not Available
	1-05-2 Soda	Not Available							\$3,169.82		Not Available
01-06	1-06 Outside maintenance	Not Available			\$503.60		\$236.85		\$280.53		Not Available
	sta 1	Not Available	\$2,252.28		\$80.31		\$210.94		\$1,723.90	\$15,750.00	Not Available
	Mowing & mulch	Not Available			\$975.00		\$4,869.00		\$3,723.50		Not Available
	Paint & maintenance	Not Available			\$427.00				\$1,060.00		Not Available
	Snow removal	Not Available					\$702.54				Not Available
	sta 2	Not Available	\$3,326.07		\$80.32		\$2,622.86		\$79.99	\$9,000.00	Not Available
	Mowing & Mulch	Not Available			\$1,250.00		\$8,365.50		\$6,445.74		Not Available
	Paint & maintenance	Not Available					\$188.71		\$1,060.00		Not Available
	Snow removal	Not Available					\$79.96				Not Available
	Total 1-06 Outside maintenance	Not Available				\$40,000.00		\$17,500.00			Not Available
	1-07 Legal & Misc/	Not Available				\$10,000.00	\$587.34				Not Available
	Total 1- BOARD OF DIRECTORS	Not Available									Not Available
2	2-CHIEF	Not Available	\$12.99	\$194,050.00			\$161.15		\$2,882.83		Not Available
02-01	2-01 Fuel	Not Available				\$10,000.00		\$13,000.00	\$185.00		Not Available
	diesel	Not Available	\$6,757.86		\$4,676.24		\$8,861.29		\$20,587.18	\$22,000.00	Not Available
	gas	Not Available	\$1,188.05		\$1,840.69		\$1,783.29		\$4,589.28		Not Available
	84-11 Van fuel (deleted)	Not Available	\$45.55								Not Available
	84-8 Fuel (deleted)	Not Available	\$497.74				\$412.24				Not Available
	Total gas	Not Available									Not Available
	Total 2-01 Fuel	Not Available									Not Available
02-02	2-02 Maintenance	Not Available				\$63,000.00		\$60,000.00		\$78,800.00	Not Available
2-201	2-201-Repairs & Service	Not Available	\$316.31		\$1,511.46						Not Available
	84-0 brush	Not Available	\$674.54		\$1,732.01		\$631.85		\$775.75		Not Available
	84-1	Not Available	\$662.21								Not Available
	84-1 rescue	Not Available	\$6,111.55		\$8,123.66		\$5,727.85		\$12,898.68		Not Available
	84-11 utility	Not Available	\$2,074.11		\$2,431.32		\$325.96		\$1,464.56		Not Available
	84-12 van	Not Available	\$700.07		\$445.91		\$77.00		\$568.47		Not Available
	84-13 traffic control	Not Available	\$168.95		\$970.99		\$3,483.94		\$13,553.04		Not Available
	84-2	Not Available	\$5,935.25		\$6,656.25		\$5,731.95		\$8,296.70		Not Available
	84-4	Not Available	\$5,174.23		\$15,219.29		\$14,102.11		\$8,833.24		Not Available
	84-6	Not Available	\$3,683.89		\$5,711.39		\$15,701.08		\$15,995.05		Not Available
	84-8 Command	Not Available	\$741.14		\$736.15		\$1,229.93		\$1,885.50		Not Available
	84-9 tanker	Not Available	\$2,143.71		\$5,823.75		\$2,149.64		\$9,449.57		Not Available
	Boat	Not Available			\$90.75		\$133.98		\$3,010.46		Not Available
	Dive Trailer	Not Available			\$152.33						Not Available
	Scuba 1	Not Available			\$708.02		\$225.00				Not Available
	Total 2-201-Repairs & Service	Not Available									Not Available
2-202	2-202-DOT Inspection	Not Available	\$4,620.44		\$85.00						Not Available
	2-204 Maintenance Apparatus Equip	Not Available					\$4,691.36		\$6,907.87		Not Available
	Misc	Not Available			\$19.06				\$199.76		Not Available
	Total 2-02 Maintenance	Not Available									Not Available
02-03	2-03 Turnout Gear	Not Available			\$227.73	\$28,750.00		\$30,250.00	\$795.00	\$35,297.00	Not Available
	2-301 Helmets	Not Available					\$2,523.20		\$3,382.55		Not Available
	2-302 Hoods	Not Available					\$1,303.60		\$2,172.90		Not Available
	2-303 Structural Gloves	Not Available			\$745.98		\$1,618.85		-\$642.25		Not Available
2-304	2-304- Boots	Not Available	\$1,751.20		\$518.63		\$1,909.55		\$3,207.96		Not Available
2-305	2-305-Turn Out Gear Sets	Not Available	\$10,226.88		\$22,425.87		\$16,557.62		\$16,520.45		Not Available

# Sussex County Fire Service Financial Review and Analysis

## MILLVILLE - CY19-23 BUDGETS & ACTUALS

Budgets and Actuals are February to January

CODE	DESCRIPTION	BUDGET 2019*	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
2-306	2-306-Helmet Shields	Not Available	\$195.00		\$484.96		\$298.91		\$380.60		Not Available
	2-307 Suspenders	Not Available					\$1,058.86				Not Available
2-308	2-308-Coat Name Tags	Not Available	\$55.00		\$1,039.67		\$1,307.59		\$478.50		Not Available
	2-309 Extrication Gloves	Not Available					\$739.20				Not Available
2-310	2-310-Gear Wash	Not Available	\$280.00		\$328.97						Not Available
	Total 2-03 Turnout Gear	Not Available			\$64.50						Not Available
02-04	2-04 SCBA	Not Available				\$41,790.00		\$15,000.00	\$1,200.00	\$29,800.00	Not Available
2-401	2-401-Air Compressor Maint.	Not Available	\$2,040.00		\$2,040.00		\$2,166.60		\$3,717.00		Not Available
2-402	2-402-PRMC Physicals	Not Available	\$6,247.00		\$735.00		\$6,370.00		\$2,568.90		Not Available
2-403	2-403-Batteries SCBA	Not Available	\$118.44		\$14.59				\$46.00		Not Available
	2-404 SCBA Mask	Not Available					\$712.18		\$360.21		Not Available
	2-405 SCBA Flow Test	Not Available			\$1,988.62		\$4,924.38		\$7,780.48		Not Available
2-406	2-406-SCBA Repair	Not Available	\$3,170.00				\$72.57		\$555.50		Not Available
	Total 2-04 SCBA	Not Available									Not Available
02-05	2-05 Training	Not Available	-\$40.00			\$12,500.00		\$12,500.00		\$8,000.00	Not Available
2-501	2-501-DSFS	Not Available	\$3,270.00		\$2,150.00		\$4,906.00		\$4,544.45		Not Available
2-502	2-502-Drills & In-house	Not Available	\$865.35		\$450.00		\$1,155.43		\$412.88		Not Available
2-503	2-503-Fire Department TN (deleted)	Not Available	\$5,244.76		\$300.00		\$300.00				Not Available
	2-506 Food for Drills	Not Available			\$157.27		\$416.12				Not Available
	Total 2-05 Training	Not Available									Not Available
02-06	2-06 Communications	Not Available				\$24,370.00		\$15,000.00			Not Available
2-0607	2-0607 KNOX BOX	Not Available	\$1,731.25		\$425.00		\$425.00			\$22,511.67	Not Available
	2-601 Minitor V Pagers	Not Available			\$3,138.19		\$6,864.00		\$4,054.34		Not Available
	2-602 Minitors V Batteries	Not Available			\$89.70				\$749.85		Not Available
	2-603 Motorola Radio Batteries	Not Available			\$139.05		\$478.41		\$420.00		Not Available
2-605	2-604-AT&T MODEMS	Not Available	\$4,998.26		\$6,243.12		\$7,158.00		\$7,158.00		Not Available
2-606	2-606-Station Alerting (deleted)	Not Available	\$350.00		\$1,939.43		\$8,907.00				Not Available
2-607	2-607 Redi-Call scroll	Not Available	\$72.00		\$72.00		\$72.00		\$84.00		Not Available
	2-608 Base Radios	Not Available							\$157.46		Not Available
	2-608 Knox Box License Fee	Not Available							\$468.00		Not Available
	Total 2-06 Communications	Not Available									Not Available
02-07	2-07 MARINE	Not Available						\$6,000.00	\$5,045.87	\$ -	Not Available
2-703	2-703- Dive Training (deleted)	Not Available	\$617.81								Not Available
	Total 2-07 MARINE	Not Available									Not Available
02-08	2-08 Fire Police	Not Available				\$8,000.00		\$7,000.00	\$152.00	\$9,200.00	Not Available
2-802	2-802-Fuel Reimbursements	Not Available	\$4,809.35		\$4,070.00		\$3,110.00		\$5,375.00		Not Available
2-803	2-803-Reflective Signage	Not Available	\$150.00		\$1,334.30		\$3,611.87		\$511.84		Not Available
	2-805 Hats	Not Available							\$135.00		Not Available
	2-806 Dues	Not Available			\$106.26		\$162.00		\$387.60		Not Available
	Total 2-08 Fire Police	Not Available									Not Available
02-09	2-09 Computers	Not Available			\$19.06	\$14,200.00		\$13,800.00		\$11,100.00	Not Available
	2-09-05 Replacement Computers	Not Available			\$5,680.00				\$5,584.87		Not Available
2-901	2-901-Red Alert	Not Available	\$3,286.44		\$3,368.60		\$3,662.44		\$3,749.64		Not Available
2-903	2-903-Tri-Tech Software	Not Available	\$1,599.81		\$1,622.20		\$1,703.32		\$1,788.48		Not Available
	2-904 Red Alert Upgrade	Not Available					\$6,378.00				Not Available
	2-905 Install brush 84	Not Available			\$210.00						Not Available
	Total 2-09 Computers	Not Available									Not Available
2-10	2-10 Apparatus/Equipment	Not Available			\$323.90	\$34,300.00		\$40,050.00		\$44,721.60	Not Available
	2-10 120 Nozzles	Not Available					\$1,747.31				Not Available
2-102	2-102-Ladder Testing	Not Available	\$530.00		\$ -		\$750.00		\$490.00		Not Available
2-103	2-103-Blade Sharpening (deleted)	Not Available	\$131.68		\$89.43						Not Available
2-104	2-104-Holmatro Contract	Not Available	\$2,048.00		\$2,048.00		\$2,048.00		\$238.52		Not Available



# Sussex County Fire Service Financial Review and Analysis

## MILLVILLE - CY19-23 BUDGETS & ACTUALS

Budgets and Actuals are February to January

CODE	DESCRIPTION	BUDGET 2019*	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
2-108	2-108-Hand Tools (deleted)	Not Available	\$52.25		\$431.65						Not Available
2-110	2-110-Gas Meter	Not Available	\$811.00		\$2,230.92		\$66.00		\$373.12		Not Available
	2-111 Calibration Gas	Not Available							\$354.94		Not Available
2-113	2-113-Hose Testing	Not Available	\$5,013.40		\$5,258.40		\$5,627.40		\$4,288.95		Not Available
2-115	2-115-Stay Dry Pig	Not Available	\$14,081.75		\$2,694.21				\$3,460.78		Not Available
2-116	2-116-TIC (deleted)	Not Available	\$5,979.70		\$650.00				\$7,740.00		Not Available
2-117	2-117-Hose replacement 5"/TIC	Not Available	\$12,071.00		\$2,493.72		\$10,850.00		\$12,000.00		Not Available
	2-118 Pump Testing	Not Available			\$1,100.00		\$1,375.00		\$1,840.00		Not Available
	2-119 Hose Rack	Not Available			\$2,367.99						Not Available
	Total 2-10 Apparatus/Equipment	Not Available									Not Available
2-11	2-11 Miscellaneous	Not Available	-\$0.53			\$2,000.00			\$100.05	\$4,500.00	Not Available
2-111	2-111-Banquet Gifts	Not Available	\$1,647.12				\$1,053.80	\$3,000.00	\$3,079.00		Not Available
2-112	2-112-Misc	Not Available	\$983.00		\$462.30		\$398.23		\$26.95		Not Available
	Total 2-11 Miscellaneous	Not Available									Not Available
2-12	2-12 rehab & accountability	Not Available				\$1,000.00		\$500.00			Not Available
2-121	2-121-Water	Not Available	\$236.38				\$435.81		\$553.08		Not Available
	Total 2-12 rehab & accountability	Not Available									Not Available
2-13	2-13 duty crew	Not Available				\$2,000.00		\$2,000.00		\$3,000.00	Not Available
2-131	2-131-Duty Crew Food	Not Available	\$1,065.95		\$1,109.49		\$1,763.09		\$2,167.55		Not Available
	Total 2-13 duty crew	Not Available									Not Available
2-14	2-14 Accountability	Not Available				\$2,000.00		\$500.00			Not Available
2-141	2-141- Accountability Supplies	Not Available	\$639.98		\$700.00		\$500.00		\$500.00	\$1,200.00	Not Available
	Total 2-14 Accountability	Not Available									Not Available
	Total 2-CHIEF	Not Available									Not Available
3	3-PRESIDENT	Not Available		\$168,300.00							Not Available
03-01	3-01 Dues	Not Available	\$8,970.36		\$4,024.00	\$4,000.00	\$3,855.00	\$5,000.00	\$4,380.00	\$5,000.00	Not Available
03-02	3-02 Fire prevention	Not Available	\$465.95			\$6,000.00	\$2,903.91	\$6,000.00	\$4,179.97	\$7,000.00	Not Available
	Lord Baltimore Fire Prevention	Not Available	\$5,879.97		\$1,549.55		\$1,476.97		\$2,466.46		Not Available
	Total 3-02 Fire prevention	Not Available									Not Available
03-03	3-03 Conference	Not Available	\$218.26			\$500.00	\$394.45	\$1,500.00	\$2,100.08	\$2,500.00	Not Available
03-05	3-05 Regular Meetings	Not Available	\$2,802.81		\$1,874.50	\$4,000.00	\$2,705.93	\$4,000.00	\$2,418.19	\$3,000.00	Not Available
	Beverages for Members	Not Available			\$1,763.81		\$1,261.31				Not Available
03-06	3-06 Archives (deleted)	Not Available	\$80.56		\$1,169.98						Not Available
03-07	3-07 Awards night	Not Available	\$13,739.85		\$3,648.62	\$16,500.00	\$14,081.31	\$16,500.00	\$15,497.47	\$16,500.00	Not Available
03-08	3-08 Flower/Funeral Committe	Not Available	\$700.02		\$1,834.17	\$2,500.00	\$804.41	\$2,500.00	\$375.00	\$2,500.00	Not Available
03-09	3-09 Audit of books / taxes	Not Available	\$6,504.42		\$6,807.82	\$8,000.00	\$6,126.36	\$20,000.00	\$7,204.42	\$8,000.00	Not Available
3-10	3-10 Plaques / Awards	Not Available	\$4,260.27		\$325.00	\$4,000.00	\$2,400.36	\$4,000.00	\$1,545.62	\$4,000.00	Not Available
3-12	3-12 Insurance	Not Available	\$47,154.77		\$58,792.56	\$58,000.00	\$63,016.53	\$63,000.00	\$69,374.08	\$75,000.00	Not Available
3-13	3-13 Pension Committee	Not Available	\$30,503.70		\$32,182.80	\$34,000.00	\$29,188.22	\$34,000.00	\$29,407.48	\$34,000.00	Not Available
3-14	3-14 Uniforms	Not Available	\$2,867.03		\$3,428.00	\$5,000.00	\$4,355.75	\$7,500.00	\$4,051.34	\$5,000.00	Not Available
	3-15 Picnic	Not Available					\$1,035.49				Not Available
3-16	3-16 Special Meetings	Not Available	\$1,629.56		\$196.93	\$2,000.00	\$1,931.82	\$2,500.00	\$810.23	\$2,500.00	Not Available
3-17	3-17 Recreation	Not Available	\$1,344.03			\$2,500.00					Not Available
3-18	3-18 Antique Equipment	Not Available	\$5,342.26		\$4,665.00	\$5,000.00	\$1,756.36	\$5,000.00	\$1,405.18	\$4,000.00	Not Available
3-19	3-19 Picnic/Holiday Parties	Not Available			\$594.11	\$1,500.00	\$239.99	\$1,000.00		\$1,000.00	Not Available
3-20	3-20 Miscellaneous	Not Available	\$2,278.11		\$189.90	\$2,500.00	\$592.51	\$2,500.00	\$546.03	\$2,500.00	Not Available
3-21	3-21 Computers	Not Available	\$11,763.29		\$9,281.43	\$8,000.00	\$7,865.43	\$8,000.00	\$9,020.25	\$8,000.00	Not Available
3-23	3-23 ADMIN ASST (deleted)	Not Available	\$78,000.00		\$108.24						Not Available
3-24	3-24 assc meetings	Not Available	\$867.65			\$1,000.00		\$1,000.00	\$219.24	\$1,000.00	Not Available
3-25	3-25 Legal	Not Available				\$10,000.00		\$10,000.00		\$10,000.00	Not Available
3-25-2002	3-25-2 General Legal expense	Not Available	\$760.00		\$2,267.80		\$4,042.00		\$2,380.00		Not Available
	Total 3-25 Legal	Not Available									Not Available

# Sussex County Fire Service Financial Review and Analysis

## MILLVILLE - CY19-23 BUDGETS & ACTUALS

Budgts and Actuals are February to January

CODE	DESCRIPTION	BUDGET 2019*	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
3-27	3-27 Recruitment Retention	Not Available				\$1,000.00	\$1,970.59	\$3,000.00	\$1,288.22	\$3,000.00	Not Available
	Total 3-PRESIDENT	Not Available									Not Available
4	4-SECRETARY	Not Available		\$10,000.00							Not Available
04-01	4-01 Office Supplies	Not Available	\$3,465.21		\$4,935.41	\$6,000.00	\$3,521.32	\$2,000.00	\$4,851.27	\$4,500.00	Not Available
04-02	4-02 Postage	Not Available	\$351.05		\$515.55	\$1,500.00	\$715.60	\$1,500.00	\$505.70	\$1,000.00	Not Available
04-03	4-03 Copier Service	Not Available	\$2,603.26		\$3,754.43	\$3,500.00	\$2,816.13	\$3,500.00	\$4,168.69	\$3,500.00	Not Available
	Total 4-SECRETARY	Not Available									Not Available
7	7-CARRYOVER EXPENSES	Not Available	\$150.00								Not Available
	board	Not Available	\$4,158.13		\$2,899.00						Not Available
	chief	Not Available	\$1,866.00		\$3,917.45		\$16,876.60		\$5,949.57		Not Available
	president	Not Available	\$1,358.64				\$3,295.86		\$2,037.00		Not Available
	84-4 Replacement	Not Available							\$48,406.94		Not Available
	Total 7-CARRYOVER EXPENSES	Not Available									Not Available
	Artisans' Bank service fee	Not Available	\$45.00		\$60.00		\$55.00		\$59.00		Not Available
	Commonwealth Finance Fees	Not Available							\$245.26		Not Available
	Floor Money	Not Available	\$532.60	\$2,000.00	\$54.75	\$2,000.00	\$710.86	\$2,000.00	\$1,687.00	\$2,000.00	Not Available
	Fulton CC interest Expense	Not Available							\$111.10		Not Available
	Fulton service charges (deleted)	Not Available	\$58.95		\$77.27		\$21.00		\$45.53		Not Available
	M&T Service Fee	Not Available							\$24.00		Not Available
	Outdoorsman Marketplace Income	Not Available							-\$75.00		Not Available
		Not Available									Not Available
	Other Expenses	Not Available									Not Available
	Ambulances Expenses	Not Available			\$100,000.00	\$100,000.00	\$100,000.00		\$100,000.00		Not Available
	SBA PPP Loan	Not Available			-\$196,712.50						Not Available
	SBA PPA Loan Expenses	Not Available			\$196,712.50						Not Available
	Ocean View Grant Expense	Not Available					\$34,266.56		\$26,133.55		Not Available
	Off the top savings	Not Available	\$495.00								Not Available
											Not Available
									\$6.29		Not Available
	<b>AMBULANCE SERVICE</b>										
	6-01 Payroll						\$1,215.84			\$1,505,455.00	Not Available
	Employee Benefits	\$125,000.00	\$1,245.52	\$133,120.00	\$1,114.52	\$133,200.00	\$10,983.30	\$134,000.00	\$791.00		Not Available
	Dental insurance		\$10,061.26	\$ -	\$10,487.85		\$108,007.29		\$12,161.56		Not Available
	Health insurance		\$109,847.44	\$ -	\$107,297.16				\$129,644.38		Not Available
	Total Employee Benefits										Not Available
	Federal Unemployment Tax	\$700.00		\$700.00			\$655,518.11	\$700.00			Not Available
	Full-time Wages	\$859,132.00	\$593,236.03	\$863,200.00	\$634,253.75	\$783,250.00	\$26,471.12	\$949,000.00	\$778,018.48		Not Available
	AFLAC		\$19,334.85	\$ -	\$25,699.72		\$200,501.13	\$ -	\$24,752.68		Not Available
	Dependent Health benefits	\$ -		\$ -		\$ -		\$ -	-\$113.00		Not Available
	Employee taxes	\$ -	\$188,922.72	\$ -	\$201,346.69				\$238,517.22		Not Available
	Total Full-time Wages						\$72,285.62				Not Available
	Part-time Wages	\$88,200.00	\$97,081.35	\$110,000.00	\$82,957.95	\$128,100.00	\$5,949.11	\$44,000.00	\$36,316.36		Not Available
	Payroll Processing Expenses	\$6,300.00	\$4,080.00	\$6,300.00	\$3,720.00	\$6,300.00		\$6,400.00	\$8,694.32		Not Available
	Payroll Taxes			\$ -			\$135.56				Not Available
	Delaware Unemployment	\$500.00	\$131.34	\$500.00	\$228.37	\$500.00	\$87,240.18	\$500.00	\$537.52		Not Available
	Employer Payroll Taxes	\$68,000.00	\$85,213.27	\$79,200.00	\$76,291.57	\$79,700.00		\$76,000.00	\$90,175.00		Not Available
	PR Tax-DUCT/DETF (deleted)		\$233.89			\$700.00		\$ -	\$292.81		Not Available
	Total Payroll Taxes										Not Available
	State Pension 84 Cost	\$ -		\$70,000.00		\$83,200.00	\$23,423.28	\$85,000.00			Not Available
	Pension Employee portion		\$19,065.50	\$ -	\$23,273.05		\$60,600.20		\$25,310.26		Not Available
	Pension Employer portion	\$65,000.00	\$53,748.10	\$ -	\$62,487.61				\$57,835.75		Not Available
	Total State Pension 84 Cost						\$909.66				Not Available
	VOLUNTEER INCENTIVE (deleted)	\$1,000.00	\$1,332.40	\$1,000.00	\$184.69	\$1,000.00		\$1,000.00			Not Available

# Sussex County Fire Service Financial Review and Analysis

## MILLVILLE - CY19-23 BUDGETS & ACTUALS

Budgets and Actuals are February to January

CODE	DESCRIPTION	BUDGET 2019*	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	Total 6-01 Payroll						\$2,309.00				Not Available
	6-02 Oxygen	\$2,200.00	\$2,363.00	\$2,500.00	\$2,481.00	\$2,500.00		\$2,500.00	\$2,191.00	\$2,500.00	Not Available
	6-03 Repairs	\$22,500.00		\$ -			\$17,971.41		\$1,974.99	\$35,500.00	Not Available
	A - 84	\$ -	\$16,560.95	\$10,000.00	\$15,872.95	\$10,000.00	\$5,613.80	\$5,000.00	\$6,908.14		Not Available
	B - 84	\$ -	\$2,417.90	\$10,000.00	\$11,547.11	\$10,000.00	\$3,240.73	\$10,000.00	\$16,436.99		Not Available
	C - 84		\$15,112.44	\$10,000.00	\$8,218.11	\$10,000.00	\$624.38	\$10,000.00	\$10,895.53		Not Available
	D-84				\$1,018.00	\$2,000.00	\$260.76	\$5,000.00	\$2,284.08		Not Available
	other		\$426.09		\$176.74	\$500.00		\$500.00	\$96.32		Not Available
	Total 6-03 Repairs			\$1,000.00			\$996.56				Not Available
	6-04 Miscellaneous	\$2,000.00	\$1,339.74	\$1,500.00	\$1,871.27	\$1,500.00	\$1,084.75	\$1,500.00	\$1,368.97	\$4,500.00	Not Available
	6-05 Training	\$2,100.00	\$1,107.00	\$1,000.00	\$525.00	\$2,000.00	\$223.61	\$2,000.00	\$760.00	\$2,000.00	Not Available
	CPR training		\$185.35		\$251.49				\$761.55		Not Available
	CPR donations (deleted)		-\$375.00						-\$500.00		Not Available
	Total CPR training										Not Available
	Total 6-05 Training						\$11,135.94				Not Available
	6-07 Equipment & Tools	\$5,000.00	\$615.00	\$5,000.00	\$3,759.79	\$23,500.00	\$17,113.49	\$10,000.00	\$6,084.98	\$7,500.00	Not Available
	6-08 Fuel	\$20,000.00	\$23,922.16	\$19,500.00	\$13,731.92	\$15,500.00	\$4,617.93	\$17,500.00	\$27,201.51	\$31,000.00	Not Available
	6-09 Uniforms	\$7,580.00	\$5,067.14	\$10,650.00	\$7,905.01	\$7,300.00	\$13,523.14	\$7,450.00	\$5,005.36	\$7,450.00	Not Available
	6-10 Medical Supplies	\$10,000.00	\$11,151.09	\$11,000.00	\$7,656.64	\$13,000.00	\$1,244.29	\$5,200.00	\$9,604.33	\$16,000.00	Not Available
	6-10-1 Drugs (Narcan/EPI/Asprin	\$4,500.00	\$1,535.95	\$2,000.00	\$3,009.87	\$3,000.00	\$88.81	\$3,000.00			Not Available
	Covid 19 Supplies										Not Available
	Total 6-10 Medical Supplies				\$3,944.77		\$169.95			\$7,500.00	Not Available
	6-11 GPS-CAD System	\$4,000.00	\$1,437.99	\$2,500.00	\$892.39	\$2,500.00	\$3,721.54	\$5,250.00	\$2,817.83		Not Available
	6-12 Contracts	\$2,500.00	\$1,652.55	\$2,500.00	\$1,986.10	\$2,500.00		\$3,500.00	\$1,414.49		Not Available
	Reconciliation Discrepancies		\$ -	\$ -			\$60.81	\$ -			Not Available
	Interest Expense						\$4.00	\$ -	\$24.13		Not Available
	M&T Bank Charges				\$12.00		\$120.00	\$ -			Not Available
	Taylor Bank service charge (deleted)		\$120.00	\$ -	\$120.00			\$ -	\$90.00		Not Available
	wfs service charge		\$12.00		\$31.76				\$34.06		Not Available
	Total Expenditures			\$ -							Not Available
	Net Operating Revenue										Not Available
											Not Available
											Not Available
	OTHER EXPENDITURES			\$ -	\$6,427.81		\$2,570.34				Not Available
	Carryover Appropriations		\$3,435.00		\$18,372.12				-\$247,148.16		Not Available
	DVFA Revolving Loan Payments			\$111,180.00							Not Available
	Contingency	\$7,788.00				\$64,250.00					Not Available
											Not Available
	Total Expenditures:	\$1,304,000.00	\$1,769,146.56	\$1,950,050.00	\$1,810,241.59	\$2,154,810.00	\$1,988,584.30	\$1,941,000.00	\$1,962,739.60	\$2,249,185.27	Not Available
	Fund Balance/Retained Earnings:	Not Available	\$969,189.84	\$228,350.00	\$1,133,711.71	\$440.00	\$443,201.15	\$307,800.00	\$1,852,768.39	\$100,000.00	Not Available

\*Budget 2019 is incomplete. As shown above, budgets only provided for ambulance/EMS. Fire not included.

## Appendix C18 - Milton



Sussex County Fire Service Financial Review and Analysis

**Milton- SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmt of Financial Position</b>	<b>2019*</b> <b>Restated</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Assets</b>					
<u>Current Assets</u>					
Cash in banks	\$ 2,066,269	\$ 1,752,176	\$ 2,650,862	\$ 2,135,864	\$ 802,187
Certificates of deposit	\$ 17,949	\$ 18,113	\$ 18,117	\$ 17,979	\$ 968,261
Wilmington Advisors at M&T	\$ 530,769	\$ 775,794	\$ 1,591,204	\$ 2,048,910	\$ 2,092,993
M&T Portfolio Architects Accounts	\$ 756,962	\$ 1,426,589			
Interest Receivable -accrued	\$ 4,831	\$ -			
Other receivable		\$ 17,255			
Accounts receivable -ambulance billing	\$ 21,672	\$ 10,923	\$ 11,806	\$ 23,625	\$ 68,651
<b>Total Current Assets</b>	<b>\$ 3,398,452</b>	<b>\$ 4,000,850</b>	<b>\$ 4,271,989</b>	<b>\$ 4,226,378</b>	<b>\$ 3,932,092</b>
<u>Property and Equipment</u>					
Net of accumulated depreciation Property and Equipment	\$ 3,817,855	\$ 6,304,164	\$ 7,497,504	\$ 7,497,901	\$ 7,672,410
<b>Total Assets</b>	<b>\$ 7,216,307</b>	<b>\$ 10,305,014</b>	<b>\$ 11,769,493</b>	<b>\$ 11,724,279</b>	<b>\$ 11,604,502</b>
<b>Liabilities and Net Assets</b>					
<u>Current Liabilities</u>					
Accounts Payable	\$ 53,049	\$ 74,257	\$ 46,134	\$ 83,046	\$ 82,401
Other liabilities	\$ -	\$ 12,868	\$ 4,668	\$ 4,550	\$ 6,945
Mortgage payable - Shore Bank - current	\$ 560,628	\$ 3,079,368	\$ 101,258	\$ 121,510	\$ 125,155
<b>Total Current Liabilities</b>	<b>\$ 613,677</b>	<b>\$ 3,166,493</b>	<b>\$ 152,060</b>	<b>\$ 209,106</b>	<b>\$ 214,501</b>
<u>Non-Current Liability</u>					
Mortgage payable - Shore Bank	\$ -	\$ -	\$ 3,460,324	\$ 3,349,659	\$ 3,252,117
<b>Total Long Term Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,460,324</b>	<b>\$ 3,349,659</b>	<b>\$ 3,252,117</b>
<b>Total Liabilities</b>	<b>\$ 613,677</b>	<b>\$ 3,166,493</b>	<b>\$ 3,612,384</b>	<b>\$ 3,558,765</b>	<b>\$ 3,466,618</b>
<u>Net Assets</u>					
Without Donor Restrictions	\$ 6,553,726	\$ 6,739,481	\$ 7,856,954	\$ 7,842,737	\$ 7,796,944
Designated - Women's Auxiliary	\$ 48,904	\$ 23,930	\$ 48,974	\$ 71,093	\$ 90,709
With Donor Restrictions	\$ -	\$ 375,110	\$ 251,181	\$ 251,684	\$ 250,231
<b>Total Net Assets</b>	<b>\$ 6,602,630</b>	<b>\$ 7,138,521</b>	<b>\$ 8,157,109</b>	<b>\$ 8,165,514</b>	<b>\$ 8,137,884</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>\$ 7,216,307</b>	<b>\$ 10,305,014</b>	<b>\$ 11,769,493</b>	<b>\$ 11,724,279</b>	<b>\$ 11,604,502</b>

Sussex County Fire Service Financial Review and Analysis

**Milton- SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmt of Activities &amp; Changes</b>	<b>2019*</b> <b>Restated</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Support, Grants and Other Revenue</b>					
Ambulance billing	\$ 314,451	\$ 280,333	\$ 255,689	\$ 433,865	\$ 508,130
Ambulance fundraising	\$ 34,171	\$ 39,380	\$ 41,500	\$ 63,939	\$ 51,545
Appropriation - State of Delaware	\$ 341,698	\$ 441,592	\$ 442,259	\$ 524,568	\$ 446,046
Donations burnings	\$ 18,983	\$ 1,579	\$ 20,848	\$ 15,637	\$ -
Golf fundraiser	\$ 20,340	\$ -	\$ 19,280	\$ 28,235	\$ 24,702
General fundraising	\$ 94,259	\$ 76,360	\$ 69,731	\$ 124,796	\$ 69,832
Investment Income	\$ 46,500	\$ 47,676	\$ 15,881	\$ 85,959	\$ 42,477
Ladies auxiliary contributions	\$ 17,452	\$ 4,107	\$ 43,271	\$ 56,675	\$ 57,800
Miscellaneous incomes	\$ 8,246	\$ 4,417	\$ 30,465	\$ 74,256	\$ 6,830
Building fund contributions	\$ 211,107	\$ 160,651	\$ 811,591	\$ 25,400	\$ -
Other grants		\$ 10,331	\$ 35,772	\$ 30,468	\$ 24,456
Rental income	\$ 800				
State of Delaware Fire Insurance Tax	\$ 363,901	\$ 294,522	\$ 294,839	\$ 418,005	\$ 449,966
Sussex County Grant	\$ 237,710	\$ 196,474	\$ 205,845	\$ 279,952	\$ 254,027
Town of Milton	\$ 5,000	\$ 6,000	\$ 11,000	\$ 15,000	\$ 15,000
<b>Support, Grants and Other Revenue</b>	<b>\$ 1,714,618</b>	<b>\$ 1,563,422</b>	<b>\$ 2,297,971</b>	<b>\$ 2,176,755</b>	<b>\$ 1,950,811</b>
<b>Expenses</b>					
Program Services	\$ 921,154	\$ 1,024,441	\$ 1,138,316	\$ 1,439,216	\$ 1,638,490
Management and General	\$ 57,175	\$ 87,998	\$ 95,679	\$ 245,486	\$ 249,139
Fundraising	\$ 101,538	\$ 51,292	\$ 53,003	\$ 79,554	\$ 86,806
<b>Expenses</b>	<b>\$ 1,079,867</b>	<b>\$ 1,163,731</b>	<b>\$ 1,286,998</b>	<b>\$ 1,764,256</b>	<b>\$ 1,974,435</b>
<b>Other Income and Expenses</b>					
Insurance Reimbursement		\$ 10,467	\$ 11,391		
Gain on sale of equipment	\$ 6,000	\$ -	\$ 9,064		
Unrealized Gain (Loss) on Investments	\$ 95,460	\$ 125,733	\$ (11,840)	\$ (404,094)	\$ (4,006)
<b>Other Income and Expenses</b>	<b>\$ 101,460</b>	<b>\$ 136,200</b>	<b>\$ 8,615</b>	<b>\$ (404,094)</b>	<b>\$ (4,006)</b>
Net Assets (Beginning of Year)	\$ 5,866,419	\$ 6,602,630	\$ 7,138,521	\$ 8,157,109	\$ 8,165,514
Net Assets (End of Year)	\$ 6,602,630	\$ 7,138,521	\$ 8,157,109	\$ 8,165,514	\$ 8,137,884
Change in Net Assets	\$ 736,211	\$ 535,891	\$ 1,018,588	\$ 8,405	\$ (27,630)



# Sussex County Fire Service Financial Review and Analysis

## Milton- SUMMARY OF FINANCIAL STATEMENTS

Stmnt of Functional Expenses	2019* Restated	2020	2021	2022	2023	
Ambulance						
Oxygen and Supplies	\$ 24,939	9,761	\$ 18,487	\$ 32,912	\$ 37,419	
Billing expense and travel	\$ 26,642	22,187	\$ 27,273	\$ 41,244	\$ 16,018	
Interest Expense		10,798	\$ 32,131	\$ 131,194	\$ 127,889	
Retention	\$ -					
Building Maintenance and Supplies	\$ 38,705	\$ 26,468	\$ 32,314	\$ 114,530	\$ 43,666	
Computer expenses	\$ 4,775	\$ 6,882	\$ 6,055	\$ 22,995	\$ 18,702	
Conventions and dues	\$ 5,093	\$ 9,627	\$ 3,773	\$ 4,203	\$ 1,088	
Depreciation	\$ 256,075	\$ 257,587	\$ 339,930	\$ 357,420	\$ 385,714	
Equipment maintenance and supplies	\$ 47,892	\$ 56,263	\$ 94,499	\$ 91,867	\$ 284,637	
Fire school training and supplies	\$ 3,396	\$ 1,035	\$ 3,155	\$ 890	\$ 1,774	
Fire police expenses	\$ 9,558	\$ 7,896	\$ 9,059	\$ 14,275	\$ 10,349	
Fire prevention	\$ 9,781	\$ 1,022	\$ 434	\$ 1,008	\$ 546	
Fire fighting supplies	\$ 32,590	\$ 63,450	\$ 95,629	\$ 22,133	\$ 80,789	
Flowers	\$ 1,192	\$ 1,024	\$ 465	\$ 335		
Fundraising expenses	\$ 65,657	\$ 12,117	\$ 16,924	\$ 5,741	\$ 1,800	
Gasoline, oil and grease	\$ 15,700	\$ 16,168	\$ 17,803	\$ 44,892	\$ 12,224	
Demolition of 112 Chesnut				\$ 49,720		
Gibbs - Brownfield project	\$ -	\$ 8,967				
Insurance	\$ 66,209	\$ 76,323	\$ 100,818	\$ 127,650	\$ 118,939	
Ladies auxiliary expense	\$ 15,123	\$ 6,518	\$ 17,167	\$ 33,506	\$ 37,098	
Ladies night	\$ 10,218	\$ 21,322	\$ 9,626	\$ 9,874	\$ 20,123	
Legal and professional fees	\$ 5,390	\$ 7,457	\$ 5,976	\$ 9,314	\$ 22,905	
Miscellaneous	\$ 12,454	\$ 13,153	\$ 5,033	\$ 49,518	\$ 49,646	
Office Supplies	\$ 16,873	\$ 23,681	\$ 17,138	\$ 10,772	\$ 22,905	
Pension	\$ 34,585	\$ 34,382	\$ 35,714	\$ 59,732	\$ 69,711	
Personnel Equipment	\$ 4,100	\$ 21,248	\$ 6,231	\$ 7,644		
Radio repairs	\$ 2,130	\$ 2,466	\$ 10,339	\$ 9,683		
Refreshments	\$ 7,119	\$ 2,775	\$ 2,059	\$ 5,810	\$ 2,893	
Salaries	\$ 310,506	\$ 380,021	\$ 305,944	\$ 411,911	\$ 525,546	
Taxes and licenses	\$ 27,111	\$ 36,411	\$ 36,603	\$ 49,770	\$ 27,986	
Utilities						
Electric	\$ 14,796	\$ 10,302	\$ 16,124	\$ 22,793	\$ 40,580	
Fuel oil	\$ 2,612	\$ 2,692	\$ -			
LP Gas	\$ 193	\$ 3,682	\$ 10,833	\$ 13,095	\$ 6,637	
Sewer and water	\$ -	\$ 646	\$ 763	\$ 652	\$ 148	
Telephone	\$ 8,453	\$ 9,400	\$ 8,699	\$ 7,173	\$ 6,700	
Total Expenses	\$ 1,079,867	\$ 1,163,731	\$ 1,286,998	\$ 1,764,256	\$ 1,974,432	Off by \$3

Sussex County Fire Service Financial Review and Analysis

**Milton- SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmnt of Cash Flows</b>	<b>2019*</b> <b>Restated</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Cash Flows from Operating Activities</b>					
Change in Net Assets	\$ 736,211	\$ 535,891	\$ 1,018,588	\$ 8,405	\$ (27,630)
Adjustments to reconcile change in net assets to net cash					
Depreciation	\$ 256,075	\$ 257,587	\$ 339,930	\$ 357,420	\$ 385,714
(Increase) Decrease in Operating Assets					
Accounts Receivable	\$ (9,196)	\$ (6,506)	\$ 17,255	\$ (11,819)	\$ (45,026)
Accrued Interest	\$ (109)	\$ 4,831	\$ 4,668	\$ (118)	\$ -
Increase (Decrease) in Operating Liabilities					
Accrued wages and payroll taxes	\$ (12,378)	\$ 12,868	\$ (2,774)	\$ -	\$ (745)
Accounts Payable	\$ (47,999)	\$ 34,076	\$ (28,123)	\$ 36,912	\$ (645)
Total Adjustments	\$ 186,393	\$ 302,856	\$ 330,956	\$ 382,395	\$ 339,298
Net Cash Provided (Used) by Operating Activities	\$ 922,604	\$ 838,747	\$ 1,349,544	\$ 390,800	\$ 311,668
<b>Cash Flows from Investing Activities</b>					
Purchase of property and equipment	\$ (888,232)	\$ (3,498,620)	\$ (1,533,497)	\$ (391,098)	\$ (635,540)
Gain on sale of assets	\$ (6,000)	\$ -	\$ (8,064)	\$ (33,508)	\$ -
Transfer from long term investments	\$ 582,092	\$ 172,791	\$ 439,534	\$ (800,000)	\$ 30,000
Net appreciation in securities	\$ (95,460)	\$ (125,733)	\$ 11,840	\$ 396,278	\$ (4,006)
Net Cash Provided (Used) by Investing	\$ (407,600)	\$ (3,451,562)	\$ (1,090,187)	\$ (828,328)	\$ (609,546)
<b>Cash Flows from Financing Activities</b>					
Loan repayments	\$ -	\$ -	\$ (36,552)	\$ (90,413)	\$ (93,897)
Proceeds from bank borrowing	\$ 560,628	\$ -	\$ 518,566	\$ -	\$ -
Net Cash Provided (Used) by Financing Activities	\$ 560,628	\$ -	\$ 482,014	\$ (90,413)	\$ (93,897)
Cash & Cash Equivalents (Beginning of Year)	\$ 1,008,586	\$ 2,084,218	\$ 1,990,143	\$ 2,731,714	\$ 2,203,773
Cash & Cash Equivalents (End of Year)	\$ 2,084,218	\$ 1,990,143	\$ 2,731,714	\$ 2,203,773	\$ 1,811,998
Net Increase (Decrease) in Cash&CashEquivalents	\$ 1,075,632	\$ (94,075)	\$ 741,571	\$ (527,941)	\$ (391,775)
Interest Paid			\$ 32,314	\$ 131,194	

# Sussex County Fire Service Financial Review and Analysis

## MILTON - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	Total Gold Donation (deleted)							Not Available	\$ 5,250.00		
	Golf Cart Sponsor (deleted)		\$ 1,250.00					Not Available			
	Golf Player (deleted)		\$ 6,260.00				\$ 5,720.00	Not Available	\$ 9,100.00		
	Hole Sponsor (deleted)		\$ 4,800.00				\$ 3,300.00	Not Available	\$ 4,910.00		
	Lunch Sponsor							Not Available	\$ 1,000.00		
	Move Ahead (deleted)		\$ 380.00				\$ 520.00	Not Available	\$ 480.00		
	Mulligans (deleted)		\$ 595.00				\$ 1,250.00	Not Available	\$ 1,070.00		
	Silent Auction (deleted)		\$ 740.00				\$ 450.00	Not Available	\$ 900.00		\$ 400.00
	Insurance Claims							Not Available		\$ 1,500.00	
	Damage to A085				\$ 4,344.02			Not Available			
	Repairs to Ladder 85						\$ 11,390.96	Not Available			
	Insurance Refund				\$ 5,069.00			Not Available	\$ 111.66		
	Ladies Auxiliary Income				\$ 116.00		\$ 495.65	Not Available	\$ 1,000.00		\$ 203.80
	Jacket Reimbursement						\$ 66.00	Not Available	\$ 110.00		
	Annual Awards Banquet Donation							Not Available			\$ 10,085.85
	Kids Xmas							Not Available			\$ 647.24
	Kitchen Supplies						\$ (402.86)	Not Available	\$ (58.91)		\$ 55.67
	Ladies Night Reimbursement						\$ 735.15	Not Available			\$ 71.97
	Memory of Kevin Betts							Not Available			\$ 100.00
	Memory of Kevin Betts							Not Available			\$ 30.00
	Memory of Lenny Willians							Not Available	\$ 475.00		
	In Memory of Donations						\$ 1,830.00	Not Available			
	M-T Portfolio Architect Account							Not Available			
	Merritt Hopkins Trust Fund (deleted)		\$ 134.89		\$ 135.78		\$ 52.61	Not Available	\$ 7,821.95		
	County Bank					\$ 500.00		Not Available		\$ 500.00	
	Misc. Income			\$ 10,000.00		\$ 500.00	\$ 12,573.21	Not Available	\$ 3.00		
	Deposit Correction				\$ (95.00)			Not Available	\$ 585.59		\$ 1,220.00
	Flag pole Repair							Not Available	\$ 100.00		
	Payroll income							Not Available	\$ 447.46		
	Pension Income (deleted)							Not Available			
	Pension Income - Member (deleted)		\$ 1,070.00		\$ 840.00		\$ 780.00	Not Available	\$ 240.00	\$ 480.00	
	Pension Member Pay off (deleted)		\$ 3,881.08				\$ 60.00	Not Available			\$ 1,192.14
	Women's Pension Income				\$ 1,920.00		\$ 1,620.00	Not Available	\$ 1,620.00		\$ 1,500.00
	Rental Income (deleted)		\$ 800.00					Not Available		\$ 5,000.00	
	Refund on Dental insurance							Not Available	\$ 155.20		
	Reimbursement/FF Refund				\$ 34.00		\$ 7,121.04	Not Available	\$ 1,112.79		\$ 1,195.56
	Rental income						\$ 450.00	Not Available	\$ 500.00		
	Sale of COVID masks				\$ 323.00			Not Available			
	Sale of Equipment (deleted)							Not Available			
	Sale of Engine #3 (deleted)		\$ 2,500.00					Not Available			
	Sale of Old B85 Ambulance (deleted)		\$ 3,500.00					Not Available			
	Sale of Marine 85						\$ 8,000.00	Not Available			
	Sale of Scrap						\$ 64.35	Not Available			
	State of Delaware (deleted)			\$ 700,000.00		\$ 700,000.00		Not Available		\$ 750,000.00	
	Ambulance & Rescue Ops				\$ 71,848.97		\$ 77,277.31	Not Available			
	120504 Refunds & Grants 7/11/1 (deleted)		\$ 145,999.00		\$ 236,862.11		\$ 467,432.65	Not Available	\$ 281,341.59		
	Leveling Up Funds						\$ 148,483.00	Not Available			
	Vendor Ach						\$ 16,770.00	Not Available			
	Ambulance Grant (deleted)		\$ 25,432.00		\$ 17,633.12			Not Available			
	Utility Truck							Not Available		\$ 125,000.00	
	Grant in Aid (deleted)		\$ 69,496.03					Not Available		\$ 250,000.00	
	Insurance Fire Fund CY Apr 2		\$ 363,900.65		\$ 364,634.11			Not Available	\$ 418,004.82		
	Insurance Fire Fund CY		\$ 89,681.42		\$ 29,888.00			Not Available			
	Ambulance Funds - Jan - June				\$ 15,248.00		\$ 27,135.51	Not Available			
	State Fire Prevention							Not Available	\$ 40,061.00		
	Training on Hi-Rises (deleted)		\$ (50.00)					Not Available			
	Vol. Ambulance Fee (deleted)		\$ 23,526.00					Not Available			
	Total State of Delaware (deleted)	\$ 700,000.00						Not Available	\$ 203,165.87		
	Sussex County Funds (deleted)		\$ 48,998.56	\$ 225,000.00	\$ 33,323.08	\$ 225,000.00		Not Available	\$ 62,064.92	\$ 255,000.00	
	Sussex County for Ambulance							Not Available	\$ 250,000.00		
	Funds 211013				\$ 17,633.12			Not Available			

# Sussex County Fire Service Financial Review and Analysis

## MILTON - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	BLS Grant Sept		\$ 25,761.00		\$ 20,772.00		\$ 22,896.42	Not Available			
	BLS Grant August		\$ 79,928.00		\$ 27,124.00		\$ 52,818.01	Not Available	\$ 34,057.55		
	BLS Grant July				\$ 40,839.00		\$ 23,156.19	Not Available	\$ 32,001.40		
	FSF 4th Qtr. Funds		\$ 20,243.98		\$ 13,486.42		\$ 11,394.28	Not Available	\$ 23,977.63		
	FSF 2nd Qtr. Funds				\$ 22,680.06		\$ 22,487.22	Not Available	\$ 34,818.01		\$ 25,505.51
	FSF 3rd Qtr. Funds				\$ 20,616.59		\$ 21,233.83	Not Available	\$ 75,398.89		\$ 23,702.05
	FY19 2nd Semi Annual (deleted)		\$ 17,633.12				\$ 17,633.12	Not Available	\$ 17,633.12		\$ 17,633.12
	FY19 Interest (deleted)		\$ 6,125.98				\$ 17,633.12	Not Available			
	FSF 1st Qtr. Funds		\$ 21,206.49				\$ 27,986.85	Not Available			
	Semi Annual FY14 Funds (deleted)		\$ 17,633.12					Not Available			
	Total Sussex County Funds (deleted)	\$ 225,000.00						Not Available			
	Town of Milton (deleted)	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00	\$ 10.00	\$ 2,500.00	\$ 11,000.00	Not Available		\$ 6,000.00	\$ 15,000.00
		\$ 1,595,000.00	\$ 1,927,904.21	\$ 1,595,000.00	\$ 1,515,716.27	\$ 1,595,000.00	\$ 3,762,400.57	Not Available	\$ 1,967,674.31	\$ 2,202,980.00	\$ 645,730.60
EXPENDITURES:											
	Reconciliation Discrepancies				\$ (433.40)			Not Available			
	Bank Fees							Not Available			\$ 2.12
	Convention & Professional Associations							Not Available			\$ 703.00
	Fundraising Expenses							Not Available			\$ 1,000.00
	Gasoline/Diesel/Other							Not Available			\$ 2,933.91
	6030-000 Insurance	\$ 55,000.00		\$ 55,000.00	\$ 2,220.00	\$ 55,000.00		Not Available		\$ 55,000.00	\$ 5,689.00
	Auto Insurance						\$ 20,895.00	Not Available	\$ 19,732.00		\$ 684.00
	Automobile							Not Available			\$ 28,925.00
	Crime Fidelity							Not Available	\$ 912.00		\$ 912.00
	Cyber Liability and Data Breach							Not Available	\$ 50.00		\$ 50.00
	General Liability							Not Available	\$ 3,274.00		\$ 3,574.00
	Commercial Package (deleted)		\$ 252.63		\$ 17,422.00		\$ 23,755.00	Not Available			
	Damage to Personal Mail box and (deleted)		\$ 300.00					Not Available			
	Inland Marine (commercial) (deleted)		\$ 371.17		\$ 17,432.00			Not Available	\$ 6,720.00		
	Insurance-Commercial Package (deleted)		\$ 16,380.00				\$ 23,808.00	Not Available			
	Insurance-Inland Marine (comme (deleted)		\$ 15,493.00				\$ 21,417.00	Not Available			\$ 7,412.00
	Insurance Reimbursement							Not Available			\$ (4,100.00)
	Property							Not Available	\$ 4,237.00		\$ 4,883.00
	Insurance-Umbrella-Commercial (deleted)		\$ 2,532.00		\$ 2,525.00		\$ 3,562.00	Not Available	\$ 4,765.37		\$ 5,624.00
	Terrorism Coverage						\$ 587.00	Not Available			
	Mutual Relief Insurance (deleted)		\$ 4,954.36				\$ 6,105.99	Not Available	\$ 6,405.59		
	Vo. Emergency Svcs Personnel/Admin							Not Available	\$ 1,057.00		\$ 940.00
	Total 6030-000 Insurance							Not Available			
	6040-000 Legal & Professional	\$ 20,000.00		\$ 20,000.00		\$ 20,000.00		Not Available		\$ 7,500.00	
	Audit of Accounting		\$ 5,390.00		\$ 5,439.00		\$ 5,861.50	Not Available	\$ 7,189.00		
	Interest			\$ 20,000.00				Not Available	\$ 10,712.44		\$ 10,381.01
	Total 6040-000 Legal & Professional							Not Available			\$ 6,196.41
	Miscellaneous							Not Available	\$ 2,472.64		\$ 18,963.50
	6050-000 Office Supplies	\$ 20,000.00	\$ 1,325.98	\$ 20,000.00	\$ 856.78	\$ 20,000.00	\$ 9,701.13	Not Available	\$ 68.67	\$ 25,000.00	\$ 662.82
	Advertising						\$ 180.00	Not Available	\$ 983.40		
	Grass cutting Firehouse						\$ 92.00	Not Available			
	Background Check Reimbursement		\$ 25.00		\$ 130.00			Not Available	\$ 52.00		
	Bank /Credit Card Fees						\$ 734.95	Not Available	\$ 633.00		
	Business Fee		\$ 921.00		\$ 948.23		\$ 21.40	Not Available			
	Check - Forms - Etc.		\$ 835.91		\$ 299.95			Not Available			
	Copier Lease		\$ 4,775.81		\$ 4,929.47		\$ 3,726.68	Not Available	\$ 4,308.33		\$ 1,657.05
	Corporation Papers				\$ 44.00			Not Available			
	Deposit Item Returned/Corrected		\$ 123.51		\$ 35.00		\$ 30.00	Not Available			\$ 30.00
	Deposit Slips						\$ 40.00	Not Available			
	EMS Fund Drive		\$ 640.00					Not Available			
	Envelopes		\$ 391.00		\$ 384.00		\$ 286.00	Not Available			\$ 182.00
	Face Book Posting		\$ 200.00					Not Available			
	Fund Drive - -Fire		\$ 4,849.00		\$ 13,947.20		\$ (200.00)	Not Available	\$ 5,740.53		
	Postal Fund Drive				\$ 832.32		\$ 860.00	Not Available	\$ 961.05		\$ 287.96

2023 Actuals:  
Using numbers  
supplied. May only  
be half.



# Sussex County Fire Service Financial Review and Analysis

## MILTON - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	Notary Seal (deleted)		\$ 51.72		\$ 175.78			Not Available			
	Gift Certificates					\$ 2,300.00		Not Available			
	Letterhead					\$ 449.00		Not Available			
	Pay Back Loan					\$ 8,000.00		Not Available			
	Postage	\$ 1,226.10		\$ 642.31		\$ 1,112.40		Not Available			\$ 630.00
	Stamps					\$ 1,100.00		Not Available	\$ 880.00		
	Quick Books Supplies (deleted)	\$ 299.95						Not Available			
	Safe Deposit Box (deleted)	\$ 81.87		\$ 81.87				Not Available			
	Shredding Documents			\$ 97.00				Not Available			
	Supplies (deleted)	\$ 1,964.09		\$ 277.47		\$ 547.37		Not Available	\$ 9.98		
	Web Site Expense (deleted)	\$ 96.00						Not Available			
	Total 6050-000 Office Supplies							Not Available			
	6055-000 Pension - Volunteers	\$ 40,000.00		\$ 40,000.00		\$ 40,000.00	\$ 22,175.32	Not Available	\$ 3,236.03	\$ 40,000.00	\$ (660.00)
	Men's Employee Contributions		\$ 960.00					Not Available	\$ (240.00)		
	Men's Employer Contributions		\$ 21,605.92		\$ 20,986.26		\$ 20,711.68	Not Available	\$ 21,883.88		\$ 26,982.40
	Pension Over Payment (deleted)		\$ -		\$ -			Not Available			
	Pension Close Out							Not Available			\$ 1,192.14
	Women's Employee Contributions (deleted)		\$ 1,920.00					Not Available			
	Women's Employer Contributions (deleted)		\$ 11,491.34		\$ 13,598.99		\$ 13,669.90	Not Available	\$ 13,830.15		\$ 17,018.00
	Women's Pension Adjustment (deleted)		\$ -					Not Available			
	Total 6055-000 Pension - Volunteers							Not Available			
	6560 Payroll Expenses	\$ 375,000.00	\$ 242,760.86	\$ 375,000.00	\$ 254,856.04	\$ 375,000.00	\$ 275,261.37	Not Available	\$ 44,309.53	\$ 350,000.00	\$ 27,992.07
	Bonus Checks				\$ 2,265.75			Not Available	\$ 969.25		
	Dental Insurance		\$ 304.20		\$ 1,011.40		\$ 1,133.20	Not Available	\$ 2,095.92		\$ 1,126.20
	Employee Insurance Reimbursement							Not Available	\$ 9,568.04		\$ 9,929.96
	Eye Insurance						\$ 617.36	Not Available	\$ 1,450.86		\$ 663.61
	payroll - Health Insurance (deleted)		\$ 46,851.74		\$ 33,493.05		\$ 38,308.75	Not Available	\$ 66,206.08		\$ 43,546.10
	Payroll Employee Checks							Not Available	\$ 59,089.85		\$ 112,851.24
	Payroll Preparation (deleted)		\$ 1,752.50		\$ 2,017.50		\$ 1,322.55	Not Available	\$ 2,240.00		\$ 1,685.00
	Payroll Taxes (deleted)		\$ 106,073.46		\$ 140,523.20		\$ 107,197.76	Not Available	\$ 49,703.92		\$ 56,391.44
	Total 6560 Payroll Expenses							Not Available			\$ 26,916.37
	Personnel							Not Available			\$ 14,654.48
	Wages & Salary							Not Available			\$ 8,628.58
	125 Plan							Not Available			
	7115-000 Refreshments	\$ 5,000.00		\$ 5,000.00		\$ 5,000.00		Not Available		\$ 1,500.00	\$ 101.35
	Christmas Baskets		\$ 189.95					Not Available			
	Christmas Dinner		\$ 157.51					Not Available			
	Food for Alarms/Standby		\$ 147.98		\$ 296.25			Not Available			
	Food for Chief's Meeting (deleted)		\$ 330.04		\$ 80.00		\$ 700.75	Not Available			
	Food for Meetings		\$ 4,226.19		\$ 1,472.71		\$ 2,648.98	Not Available	\$ 492.00		
	Food for Training		\$ 864.85		\$ 367.31		\$ 352.27	Not Available			
	Food for Duty Crew				\$ 51.96		\$ 592.57	Not Available			
	Gift Cards						\$ 50.95	Not Available			
	Sodas (deleted)		\$ 2,260.62		\$ 506.48		\$ 66.36	Not Available			
	Total 7115-000 Refreshments							Not Available			
	7150-000 Uniforms	\$ 5,000.00	\$ 2,430.70	\$ 5,000.00	\$ 79.50	\$ 5,000.00	\$ 6,000.25	Not Available		\$ 7,500.00	\$ 4,028.15
	Patches (deleted)		\$ 350.00					Not Available			
	Service Pins						\$ (52.00)	Not Available			
	Total 7150-000 Uniforms							Not Available			
	8000-000 Utilities							Not Available			
	8000-003 Electric	\$ 25,000.00	\$ 13,048.20	\$ 25,000.00	\$ 10,667.50	\$ 25,000.00	\$ 16,032.04	Not Available	\$ 20,818.11	\$ 25,000.00	\$ 8,552.33
	Electric at 108 Chestnut Street				\$ 101.62			Not Available			
	8000-005 L P Gas	\$ 5,000.00	\$ 269.30	\$ 5,000.00	\$ 2,286.70	\$ 5,000.00	\$ 11,181.99	Not Available	\$ 11,828.87	\$ 15,000.00	\$ 8,325.26
	LP Gas- Megee Property		\$ 43.12		\$ 115.34		\$ 230.90	Not Available			
	Total 8000-005 L P Gas							Not Available			
	Total 8000-000 Utilities							Not Available			
	Repair & Maintenance - Equipment							Not Available			\$ 7,963.61
	Supplies & Materials- Ambulance							Not Available			\$ 312.92
	Supplies & Materials - Fire							Not Available			\$ 4,117.17
	Ambulance - Oxygen & Supplies	\$ 25,000.00	\$ 103.00	\$ 25,000.00	\$ 1.94	\$ 25,000.00	\$ 192.00	Not Available	\$ (6,156.68)	\$ 29,000.00	\$ 4,844.00
	AEDS							Not Available	\$ 8,523.00		

Personnel not budgeted on a line item level

# Sussex County Fire Service Financial Review and Analysis

## MILTON - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	Ambulance Auto Stretcher							Not Available			\$ 27,793.66
	Ambulance Employees Uniforms (deleted)		\$ 1,738.85		\$ 411.92		\$ 1,686.50	Not Available	\$ 6,068.48		\$ 855.37
	Ambulance Fund Drive				\$ (30.00)		\$ 6,462.65	Not Available	\$ 4,808.95		\$ 2,390.74
	Ambulance Oxygen (deleted)		\$ 1,416.99		\$ 1,594.34		\$ 1,376.68	Not Available	\$ 1,722.81		\$ 742.18
	Ambulance Refund				\$ (96.01)		\$ 3.63	Not Available			
	Lucas Battery						\$ 1,764.00	Not Available			
	Ambulance Stryker Contract (deleted)		\$ 3,209.25					Not Available			\$ 4,925.96
	Ambulance Supplies (deleted)		\$ 17,953.68		\$ 5,062.64		\$ 5,839.50	Not Available	\$ 13,842.22		\$ 2,559.42
	Ambulance Training (deleted)		\$ 423.06		\$ 350.00		\$ 250.00	Not Available	\$ 300.00		\$ 2,375.00
	Batteries for Heart Start						\$ 514.98	Not Available			
	Covid 19 Virus				\$ 14,372.23			Not Available			
	Covid 19 Virus Check				\$ (13,572.29)			Not Available			
	Dues							Not Available			\$ 50.00
	EMS Background Check				\$ 31.00			Not Available			
	EMT Facilities				\$ 360.60			Not Available			
	EMT Physical Exams (deleted)		\$ 694.50		\$ 295.45		\$ 240.00	Not Available			
	Locker Tags							Not Available	\$ 2,911.00		
	Mattresses for EMT Bunks				\$ 420.00			Not Available			
	Mcgee House Exterminating				\$ 175.00			Not Available			
	Lap Top Computers (deleted)		\$ 799.00		\$ 126.40			Not Available			
	Oxygen and Supplies (deleted)		\$ 592.00		\$ 268.00		\$ 173.00	Not Available	\$ 1,110.00	\$ 70,000.00	\$ 431.00
	Time Cards							Not Available			
	Total Ambulance - Oxygen & Supplies							Not Available			
	Ambulance Billing Expenses	\$ 26,000.00	\$ 22,095.19	\$ 26,000.00	\$ 23,953.14	\$ 26,000.00	\$ 29,943.29	Not Available	\$ 38,788.44	\$ 35,000.00	\$ 19,291.43
	Ambulance Maintenance							Not Available			\$ 8,968.60
	Ambulance Conferences & Training						\$ 130.00	Not Available			
	Bar Supplies		\$ 73.97				\$ 63.98	Not Available	\$ 24.00	\$ 250.00	
	Annual License				\$ 200.00			Not Available			
	Building Expansion Fund (deleted)	\$ 350,000.00	\$ 250,000.00				\$ 28,245.60	Not Available	\$ 7,900.55		\$ (2,500.00)
	120th Anniversary & Dedication						\$ 534.00	Not Available			
	Acrylic Signs						\$ 3,244.00	Not Available			
	Alerting System				\$ 9,385.84		\$ 21,458.84	Not Available			
	Architect Services (deleted)		\$ 129,756.31		\$ 3,205.00			Not Available			
	AV System				\$ 33,445.00		\$ 800.00	Not Available			
	Bank Inspection Fees (deleted)		\$ 2,500.00					Not Available			
	Building Loan Interest (deleted)		\$ 1,058.31		\$ 60,911.53		\$ 74,154.57	Not Available	\$ 54,702.58		\$ 64,197.82
	Building - Open up Checking Acc (deleted)		\$ 100.00		\$ 5,633.93			Not Available			
	Building Expansion Fund - Permi (deleted)		\$ 14,432.06					Not Available			
	Building Expansion Fund i3a Con (deleted)		\$ 15,000.00				\$ 238,698.82	Not Available	\$ 23,726.16		
	Building Expansion Fund Kitchen						\$ 200.00	Not Available			
	Building Materials						\$ 525.00	Not Available			\$ 17.99
	Bunk Beds						\$ 10,983.98	Not Available			
	Cables for Computer						\$ 988.00	Not Available			
	Catering for Princesses Breakfast (deleted)		\$ 1,380.00		\$ 300.00			Not Available			
	Chair Lift				\$ 7,950.00		\$ 19,703.00	Not Available			
	Check Exercise Equipment						\$ 175.00	Not Available			
	Comcast to Relocate Wires (deleted)		\$ 2,026.00					Not Available			
	Computer Maintenance Supplies				\$ 6,060.00		\$ 6,526.00	Not Available	\$ 585.23		
	Computer Wi-Fi Installation						\$ 4,159.00	Not Available			
	Construction Expenses						\$ 650,000.00	Not Available			
	Electric Building service				\$ 62.26			Not Available			
	Electric Hook up for new building (deleted)		\$ 13,186.00		\$ 62.75			Not Available			
	electric Temp - Trucks (deleted)		\$ 848.03		\$ 442.45		\$ 72.34	Not Available			
	Engineering Fees Town of Milton (deleted)		\$ 921.25		\$ 268.84			Not Available			
	Fence				\$ 2,325.00			Not Available			
	Firehouse Painting						\$ 230.00	Not Available			
	Flagpole				\$ 4,065.00			Not Available			
	Freezer & Refrigerator				\$ 7,950.00			Not Available			
	Fundraising Consulting Services (deleted)		\$ 50,043.31		\$ 15,785.54			Not Available			
	Furniture for Offices				\$ 46,147.66			Not Available			
	Gear Racks						\$ 18,155.00	Not Available			



# Sussex County Fire Service Financial Review and Analysis

## MILTON - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	Generator Application (deleted)		\$ 100.00					Not Available			
	Generator Escrow (deleted)		\$ 1,000.00					Not Available			
	general Cleaning						\$ 3,222.90	Not Available			
	Install Countertops & Sink						\$ 4,807.00	Not Available			
	Install Smoke/CO Detectors						\$ 1,925.00	Not Available			
	Lumber for Project				\$ 53.30			Not Available			
	Move Cable , Cable, Etc. /Communications		\$ 180.00		\$ 6,856.00		\$ 17,720.30	Not Available			
	New dishwasher				\$ 39,700.00		\$ 342.12	Not Available			
	New Downstair Ice Machine				\$ 2,575.00		\$ 3,007.46	Not Available			
	New Builders Risk Policy (deleted)		\$ 8,954.00				\$ 2,220.00	Not Available			
	Painting Building						\$ 14,790.00	Not Available			
	Princesses For Parties (deleted)		\$ 650.00					Not Available			
	Refurbish Elevator				\$ 11,962.50		\$ 3,987.50	Not Available			
	Rental of Storage Facility				\$ 300.00			Not Available			
	Scrubber						\$ 6,030.00	Not Available			
	Self Storage				\$ 150.00			Not Available			
	Sevaria Delta Incline Lift				\$ 22,102.50			Not Available			
	Sewer Service Hookup				\$ 10,511.88			Not Available			
	Shades and Cassettes for Windows				\$ 8,000.00		\$ 8,845.00	Not Available			
	Shelving						\$ 1,276.00	Not Available			
	Stairlift						\$ 2,110.00	Not Available			
	Tinting of Bay Windows						\$ 5,256.00	Not Available			
	Sign Removal (deleted)		\$ 600.00		\$ 9,075.00			Not Available			
	Tiles for Kitchen				\$ 225.00			Not Available			
	Updated Phone Quote				\$ 4,500.00			Not Available			
	Washer & Dryer						\$ 20,750.03	Not Available	\$ 2,632.00		
	Water Mail Hook up				\$ 14,000.00			Not Available	\$ 38,020.78		
	Total Building Expansion Fund (deleted)							Not Available	\$ 453.65		\$ 31,559.58
	Building Maintenance/Supplies	\$ 40,000.00	\$ 37.97	\$ 40,000.00		\$ 40,000.00	\$ 992.13	Not Available		\$ 75,000.00	\$ 8,827.98
	Air Cleaning system				\$ 948.59			Not Available			
	Air conditioning							Not Available	\$ 161.00		\$ 4,994.12
	Annual Fire Ext Inspection (deleted)		\$ 2,672.10		\$ 300.00		\$ 585.00	Not Available	\$ 1,820.65		\$ 2,464.28
	Back Outside Stairs							Not Available	\$ 75,960.00		
	Bathroom Maintenance (deleted)		\$ 283.53		\$ 15.17			Not Available			
	Batteries (deleted)		\$ 9.99		\$ 142.01		\$ 240.29	Not Available	\$ 434.80		\$ 95.94
	Boiler/AC (deleted)		\$ 6,509.87		\$ 351.50			Not Available	\$ 45.00		
	Building Supplies (deleted)		\$ 33.99		\$ 100.54		\$ 23.17	Not Available	\$ 72.11		\$ 133.92
	Bulbs							Not Available	\$ 19.99		
	Cable, Internet							Not Available	\$ 1,089.58		
	Cameras Security (deleted)		\$ 2,636.00		\$ 2,013.00		\$ 6,279.60	Not Available	\$ 28,484.56		\$ 4,174.32
	Cameras Security Key Fobs							Not Available	\$ 695.72		
	Christmas Items		\$ 191.22				\$ 363.46	Not Available	\$ (1,964.19)		
	Credit				\$ (34.70)		\$ (90.13)	Not Available	\$ (237.34)		\$ (18.99)
	Cooler		\$ 59.95					Not Available			
	Cutting Grass		\$ 2,385.00		\$ 2,710.00		\$ 2,065.00	Not Available	\$ 1,685.00		
	Display Room Supplies						\$ 323.91	Not Available			
	Door Lock System		\$ 85.00		\$ 15.77			Not Available	\$ 567.50		
	Electrical Heater				\$ 33.99			Not Available			
	Electrical Supplies		\$ 101.76		\$ 196.37		\$ 82.81	Not Available			\$ 397.82
	Electrical Work (deleted)		\$ 11.99				\$ 20.28	Not Available			
	Elevator Service (deleted)		\$ 5,546.00		\$ 4,397.00		\$ 4,529.00	Not Available	\$ 8,509.50		\$ 4,712.50
	EMS Bunk Room				\$ 87.89			Not Available			\$ 825.00
	Exterminating Service		\$ 420.00				\$ 450.00	Not Available	\$ 1,007.00		\$ 474.00
	Firemens Lounge							Not Available			\$ 6,990.00
	Flags						\$ 671.90	Not Available			
	Floor/carpet cleaner		\$ 217.55					Not Available			\$ 220.00
	Fuel Tanks Monthly Inspection				\$ 7,628.30			Not Available			
	Generator Repairs		\$ 1,016.88		\$ 987.95		\$ 1,321.39	Not Available	\$ 974.57		
	Grace Church Donation for use of Hall				\$ 1,000.00			Not Available			
	Ice Maker (deleted)		\$ 1,109.97		\$ 9.99		\$ 50.53	Not Available	\$ 4,174.00		
	Janitorial Supplies		\$ 4,793.54		\$ 2,575.01		\$ 6,394.86	Not Available	\$ 2,353.43		\$ 1,684.15

# Sussex County Fire Service Financial Review and Analysis

## MILTON - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	Kitchen Food Supplies						\$ 1,660.64	Not Available			
	Key System Main.		\$ 9.45		\$ 18.71			Not Available	\$ 706.17		
	Kitchen Repairs - Dishwasher							Not Available			\$ 693.29
	Locks & Keys		\$ 34.04		\$ 128.37		\$ 40.63	Not Available	\$ 23.77		\$ 26.77
	Landscaping - Building							Not Available			\$ 4,940.00
	Leaf Blower							Not Available	\$ 119.00		
	Lumber (deleted)		\$ 467.28				\$ 697.54	Not Available			
	Mat Rental (deleted)		\$ 1,553.13				\$ 1,151.19	Not Available	\$ 2,717.82		\$ 1,528.05
	Misc. Expense							Not Available	\$ 54.14		\$ 19.17
	Mural - Wall Entrance							Not Available	\$ 6,417.50		
	New Door (deleted)		\$ 1,500.00					Not Available	\$ 51.78		
	Outside Electric							Not Available	\$ 64.64		
	Overhead Doors/Repairs (deleted)		\$ 1,808.00		\$ 197.00		\$ 187.00	Not Available	\$ 6,475.88		\$ 187.00
	Paint White Strip over Entrance				\$ 187.28			Not Available			
	Paint Hall Walls						\$ 25.77	Not Available			
	Painting Office						\$ 19.97	Not Available			
	Parking signs						\$ 968.00	Not Available	\$ 148.00		\$ 360.00
	Refrigerator (deleted)		\$ 105.00				\$ 770.35	Not Available	\$ 3,746.98		
	Repairs to Gym Equipment						\$ 178.00	Not Available			\$ 240.00
	Repairs to Hall						\$ 249.00	Not Available			
	Sale of Megee Property Fees (deleted)		\$ 75.70					Not Available			
	Sign (deleted)		\$ 1.99				\$ 600.00	Not Available	\$ 1,140.00		
	Replace Window							Not Available			\$ 1,500.00
	Service HVAC							Not Available	\$ 3,338.50		
	Storage Facility				\$ 725.00		\$ 23.00	Not Available			\$ 7,829.50
	Supplies						\$ 231.66	Not Available	\$ 87.74		\$ 37.97
	Surveying						\$ 169.52	Not Available	\$ -		
	Thermometer						\$ 3.59	Not Available			
	Tools							Not Available			\$ 116.94
	Trash Bags (deleted)		\$ 13.99					Not Available			
	Waste Removal (deleted)		\$ 3,790.01		\$ 3,603.31		\$ 3,854.40	Not Available	\$ 5,111.60		\$ 2,427.65
	Washer & Dryer							Not Available	\$ 2,412.00		
	Water						\$ 241.47	Not Available	\$ 439.28		\$ 294.84
	Water and Trash Service (deleted)		\$ 372.85		\$ 311.75		\$ 380.49	Not Available	\$ 137.11		
	Weed Killer							Not Available	\$ 26.99		
	Water Cooler (deleted)		\$ 54.88		\$ 78.39		\$ 168.39	Not Available	\$ 73.68		\$ 126.03
	Trash							Not Available			\$ 491.55
	Wireless Communications							Not Available			\$ 860.05
	Total Building Maintenance/Supplies							Not Available			
	Capital Outlay							Not Available			
	Extraction Tools, Battery						\$ 25,020.63	Not Available	\$ 6,960.00		
	Lucas Devices						\$ 25,211.25	Not Available			
	C-85							Not Available	\$ 35,000.00		
	Water Rescue Package Boat							Not Available	\$ 126,681.31		
	2023 Chevy Pickup							Not Available			\$ 61,888.00
	Used Ambulance							Not Available			\$ 6,000.00
	Buildings-Property Purchase							Not Available			
	Cleaning Megee House (deleted)		\$ 1,476.29					Not Available			
	Megee Property Sale (deleted)							Not Available			
	Megee Property (deleted)		\$ 132,031.32					Not Available			
	Megee Water				\$ 33.24			Not Available			
	Total Megee Property Sale (deleted)							Not Available	\$ 37.92		
	Total Buildings-Property Purchase							Not Available			
	Car Wash		\$ 286.48					Not Available	\$ 103.89		
	Christmas Parade Expenses	\$ 6,000.00		\$ 6,000.00	\$ -	\$ 6,000.00	\$ 95.00	Not Available		\$ 1,500.00	
	1st Place Band (deleted)		\$ 500.00				\$ 500.00	Not Available	\$ 500.00		\$ 1,000.00
	2nd Place Band		\$ 350.00				\$ 350.00	Not Available	\$ 250.00		\$ 400.00
	3rd Place High School Band		\$ 500.00				\$ 250.00	Not Available	\$ 350.00		\$ 300.00
	Donation to Band		\$ 750.00					Not Available			
	Judges		\$ 625.00		\$ 100.00		\$ 575.00	Not Available	\$ 775.00		\$ 675.00
	Lights Out for Trucks				\$ 48.34			Not Available			\$ 85.75

# Sussex County Fire Service Financial Review and Analysis

## MILTON - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	Transportation				\$ 1,060.00			Not Available	\$ 750.00		
	PA System (deleted)		\$ 300.00				\$ 350.00	Not Available			\$ 350.00
	Participation						\$ 1,000.00	Not Available			\$ 1,200.00
	Portable Toilets (deleted)		\$ 199.00					Not Available	\$ 199.00		
	Trophies (deleted)		\$ 1,068.75					Not Available			
	Transportation						\$ 932.60	Not Available			\$ 812.44
	Total Christmas Parade Expenses							Not Available			
	Cleaning Supplies				\$ 241.62		\$ 117.90	Not Available	\$ (65.80)		
	Computer Maintenance/Supplies	\$ 20,000.00	\$ 6,277.08	\$ 20,000.00	\$ 5,848.80	\$ 20,000.00	\$ 6,421.43	Not Available	\$ 9,971.96	\$ 8,000.00	\$ 20,109.06
	Access Control - Camera							Not Available	\$ 10,952.44		
	Convention & Dues	\$ 7,500.00	\$ 3,685.00	\$ 7,500.00	\$ 120.00	\$ 7,500.00		Not Available	\$ 285.00	\$ 4,500.00	\$ 210.00
	911 Ceremony		\$ 711.05				\$ 350.00	Not Available			
	FDIC Convention		\$ 67.20		\$ 3,500.00		\$ 3,000.00	Not Available	\$ 3,610.00		\$ 867.25
	Del Fire Mutual Relief Assoc				\$ 5,599.16			Not Available			
	De State Emergency Medical Serv (deleted)		\$ 125.00				\$ 125.00	Not Available			\$ 500.00
	Delaware State Fire Police (deleted)		\$ 60.00		\$ 48.00		\$ 48.00	Not Available	\$ 108.00		
	Sussex County Fire Police				\$ 60.00			Not Available			
	Sussex County Vol. Firemen's As (deleted)		\$ 400.00		\$ 300.00		\$ 200.00	Not Available	\$ 200.00		\$ 300.00
	Sussex Sussex Amb Assoc. (deleted)		\$ 50.00				\$ 50.00	Not Available			
	Total Convention & Dues							Not Available			
	Credit Card				\$ (850.90)		\$ (529.62)	Not Available	\$ 52,328.44		
	Credit Card Fee/Membership		\$ 135.00		\$ 45.00		\$ 45.00	Not Available	\$ 49.95		
	Total Credit Card							Not Available			
	Credit Card Monthly Statement				\$ 1,440.82		\$ 2,209.96	Not Available			
	Equipment Acquisitions							Not Available			
	D-85							Not Available			\$ 2,011.05
	Gear Racks						\$ 5,212.98	Not Available			
	Kitchen Appliances						\$ 1,252.02	Not Available			
	Hurst Extractor							Not Available	\$ -		\$ 1,352.52
	Hurst Tool Combo							Not Available			\$ 42,316.93
	Thermal Imaging Camera							Not Available	\$ 27,900.80		
	Equipment Cell Phones							Not Available	\$ 104.90		
	Equipment Maint & Supplies	\$ 90,000.00	\$ 36.75	\$ 90,000.00	\$ 387.72	\$ 90,000.00	\$ 331.79	Not Available	\$ 244.57	\$ 110,000.00	
	85-00		\$ 336.64				\$ 5,770.17	Not Available	\$ 1,259.13		
	85-11				\$ 230.00		\$ 719.50	Not Available	\$ 771.44		\$ 1,118.63
	85-2		\$ 4,560.95		\$ 11,238.72		\$ 18,212.28	Not Available	\$ 11,052.91		\$ 6,668.35
	85-26		\$ 145.00					Not Available			
	85-4 (deleted)		\$ 9,664.21		\$ 2,518.51		\$ 7,264.93	Not Available	\$ 12,361.02		\$ 2,635.95
	85-5 (deleted)		\$ 1,477.47		\$ 7,770.43		\$ 3,841.57	Not Available	\$ 4,946.92		\$ 4,246.68
	85-8		\$ 311.00		\$ 99.95		\$ 1,304.95	Not Available	\$ 185.46		\$ 4,665.85
	85.10		\$ 143.45				\$ 349.97	Not Available			\$ 1,710.18
	A85		\$ 1,738.98		\$ 10,359.81		\$ 4,604.71	Not Available	\$ 6,234.03		\$ 7,572.94
	Annual Inspection - Air Packs						\$ 2,934.96	Not Available			\$ 3,363.77
	Antifreeze		\$ 254.25		\$ 208.05		\$ 7.00	Not Available	\$ 25.90		\$ 19.96
	B-85		\$ 2,991.82				\$ 388.20	Not Available	\$ 1,458.48		
	B-85 N		\$ 1,036.67		\$ 4,654.48		\$ 5,241.41	Not Available	\$ 9,347.82		\$ 1,441.03
	Battery		\$ 96.99		\$ 336.46		\$ 815.25	Not Available	\$ 170.99		
	Battery Charger				\$ 179.00		\$ 77.94	Not Available			
	Bottle Jack				\$ 285.00			Not Available			
	Cleaning Supplies		\$ 136.67		\$ 12.98		\$ 580.70	Not Available			
	Command Vehicle		\$ 69.95		\$ 1,299.93			Not Available	\$ 1,404.02		
	Decals							Not Available			\$ 298.00
	DEF Fluid				\$ 183.81		\$ 158.83	Not Available	\$ 207.57		\$ 460.72
	Electrical Items						\$ 33.98	Not Available	\$ 104.28		\$ 44.99
	Equip Supplies - Bulb, towels, (deleted)		\$ 3.99		\$ 35.95		\$ 83.33	Not Available			
	fasteners							Not Available	\$ 32.23		\$ 2.99
	Fuel Additive		\$ 93.75				\$ 134.93	Not Available	\$ 294.04		
	Gas Can						\$ 22.49	Not Available	\$ 49.99		
	Ladder 85		\$ 12,348.56		\$ 3,217.38		\$ 5,975.19	Not Available	\$ 22,086.47		\$ 477.36
	Lights for Trucks for Christmas						\$ 48.96	Not Available			
	LPM Lights Headlights						\$ 2.50	Not Available			



# Sussex County Fire Service Financial Review and Analysis

## MILTON - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	Mako Cascade system						\$ -	Not Available			
	Marine 85		\$ 521.65		\$ 515.46		\$ 502.90	Not Available	\$ 146.39		
	Misc. Tools		\$ 117.41		\$ 753.00		\$ 35.26	Not Available	\$ 454.90		
	Bolts						\$ 44.28	Not Available			
	Oil Dry (deleted)		\$ 449.80		\$ 308.45			Not Available	\$ 504.80		
	PAC Mounting Bracket (deleted)		\$ 411.00					Not Available			
	Painting Equipment/Tools (deleted)		\$ 168.14					Not Available			
	Parts, etc. (deleted)		\$ 2,444.07		\$ 468.68		\$ 716.79	Not Available			
	Starting Fluid						\$ 9.18	Not Available			
	Rescue 85 (deleted)		\$ 1,354.50		\$ 8,439.40		\$ 8,452.79	Not Available	\$ 9,272.82		\$ 5,345.21
	Starting Fluid							Not Available			\$ 21,153.57
	Tanker 85 (deleted)		\$ 419.42		\$ 5,358.89		\$ 30,271.86	Not Available	\$ 8,796.99		\$ 3,980.00
	Vent Saw						\$ 187.89	Not Available	\$ 1,850.00		
	Total Equipment Maint & Supplies							Not Available			
	Fire Police Expense	\$ 9,000.00		\$ 9,000.00		\$ 9,000.00	\$ 60.00	Not Available	\$ 48.00	\$ 12,000.00	\$ 50.00
	Enforce Bar							Not Available	\$ 1,027.00		\$ 618.00
	Fire Police Dinner							Not Available	\$ 95.00		
	Fire Police equipment (deleted)		\$ 1,242.56		\$ 562.45		\$ 208.32	Not Available	\$ 375.55		\$ 360.50
	Fire Police Fuel Reimbursement		\$ 7,669.00		\$ 7,735.00		\$ 8,743.00	Not Available	\$ 9,477.00		\$ 7,730.00
	Total Fire Police Expense							Not Available			
	Fire Prevention Supplies	\$ 7,500.00	\$ 8,026.98	\$ 7,500.00		\$ 7,500.00	\$ 394.20	Not Available	\$ 768.00	\$ 1,200.00	\$ 210.08
	Fire Prev Supplies		\$ 930.30		\$ 65.33			Not Available	\$ 227.40		
	Fire Prevention Food		\$ 294.00		\$ 111.79			Not Available			
	Gift Certificates (deleted)		\$ 529.70		\$ 845.00			Not Available			
	Trophies (deleted)						\$ 39.49	Not Available	\$ 12.42		
	Total Fire Prevention Supplies							Not Available			
	Fire School & Training	\$ 7,500.00	\$ 3,001.50	\$ 7,500.00	\$ 910.00	\$ 7,500.00	\$ 3,363.25	Not Available	\$ 315.00	\$ 2,500.00	\$ 800.00
	EMT Training		\$ 394.95		\$ 125.00		\$ 25.00	Not Available			\$ 400.00
	Firefighter Delf Survival							Not Available			\$ 575.00
	RtT Training							Not Available			\$ 160.00
	State Chiefs Dinner							Not Available			\$ 390.03
	Hazardous Materials Class							Not Available	\$ 225.00		
	Maintenance Gym Equipment							Not Available	\$ 350.00		
	Total Fire School & Training							Not Available			
	Firefighter Physicals (deleted)		\$ 392.80		\$ 177.65			Not Available			
	Firefighting Supplies	\$ 60,000.00	\$ 1,992.18	\$ 60,000.00		\$ 60,000.00	\$ 1,333.31	Not Available	\$ 59.55	\$ 150,000.00	
	Accountability Tags				\$ 1,363.39		\$ 1,375.00	Not Available			
	Adaptors, Hyd. Adaptors				\$ 3,299.60			Not Available			
	Hyd and Seivel Fitting				\$ 2,097.78			Not Available			
	Air Compressor		\$ 2,474.24		\$ 948.59		\$ 2,202.64	Not Available	\$ 2,753.59		\$ 2,263.59
	Air Packs & Parts		\$ 3,477.94		\$ 7,937.75		\$ 198.03	Not Available	\$ 9,021.32		
	Case Commander and Tags							Not Available			\$ 3,225.87
	Cell Phone repair/replacement		\$ 85.00					Not Available			\$ 280.21
	Chain Saw							Not Available	\$ 3,328.99		
	Controlled Burning				\$ (500.00)			Not Available			
	County Dinner							Not Available	\$ 571.52		\$ 460.67
	CO Detectors						\$ 43.00	Not Available			
	Duty Crew						\$ 90.00	Not Available			
	Fire Car Tags						\$ 68.00	Not Available			
	Fire Equipment Cell Phones							Not Available			\$ 280.15
	Fire Ext Inspection and Filling						\$ 1,732.80	Not Available			
	Fire Locker tags							Not Available	\$ 50.00		
	Fire supplies - Misc. for Trucks						\$ 422.80	Not Available			\$ 1,140.00
	Foam				\$ 3,546.40		\$ 7,964.73	Not Available			
	Helmets, Coats, Pants, Glover,		\$ 14,893.97		\$ 23,130.92		\$ 11,575.20	Not Available	\$ 371.30		
	Helmuts, Locker, Etc. Lettering		\$ 333.92		\$ 7,521.50		\$ 264.00	Not Available	\$ 1,190.00		
	Helmets Coats, Gloves Boots						\$ 22,048.40	Not Available	\$ 30,443.40		\$ 28,239.20
	Hose Nozzles				\$ 480.90		\$ 29,415.20	Not Available	\$ 65.96		\$ 28,487.43
	Hose and Ladder Testing						\$ 5,214.65	Not Available	\$ 6,173.44		\$ 7,211.08
	Hurst Tools		\$ 3,798.75		\$ 6,823.00			Not Available	\$ 15,035.85		
	Jacks & Accessories							Not Available	\$ 118.40		

# Sussex County Fire Service Financial Review and Analysis

## MILTON - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	Knox Boxes and assories		\$ 3,656.00					Not Available			\$ 1,167.00
	K12 Saw							Not Available	\$ 1,939.97		
	Ladder Testing				\$ 384.00			Not Available	\$ 850.00		
	License Plates							Not Available	\$ 30.00		\$ 60.00
	Lights				\$ 9.99		\$ 1.95	Not Available	\$ 778.70		\$ 1,276.80
	Lumber for hose racks				\$ 258.00			Not Available	\$ 545.10		
	Mobile Base Position Annual Fee				\$ 240.24		\$ 252.25	Not Available			
	Physicals (deleted)		\$ 885.70		\$ 258.90		\$ 80.00	Not Available	\$ 447.00		
	Drug Testing (deleted)		\$ 354.35		\$ 88.00		\$ 684.50	Not Available	\$ 217.00		\$ 353.25
	Total Physicals (deleted)							Not Available			
	Opticom Installation							Not Available			\$ 1,475.00
	Plaques Fund Donors						\$ 85.00	Not Available			
	Portable Foam System							Not Available	\$ 2,760.00		
	Radio Straps							Not Available	\$ 172.10		
	Rescue Saw							Not Available	\$ 1,599.99		
	Rescue Supplies (deleted)	\$ 7,500.00	\$ 21,605.98		\$ 3,664.09		\$ 2,607.49	Not Available	\$ 1,584.38		
	Rescue Tools Service							Not Available	\$ 5,436.25		\$ 2,338.65
	RIT Kits and Supplies						\$ 7,308.00	Not Available	\$ 4,719.80		
	Safety Flares (deleted)		\$ 510.00					Not Available			
	Safety Vests						\$ 48.70	Not Available	\$ 267.50		
	Sta-Dri (deleted)		\$ 99.50		\$ 274.10		\$ 524.87	Not Available	\$ 365.53		
	Thermal Imager Camera							Not Available	\$ 170.00		
	Truck Inspection						\$ 491.70	Not Available			
	Use of Rescue Boat							Not Available	\$ 6,426.48		
	Valve				\$ 1,622.62			Not Available			
	Work Bench							Not Available	\$ 750.00		
	Total Firefighting Supplies							Not Available			
	Fleet Fueling	\$ 17,500.00		\$ 17,500.00		\$ 17,500.00		Not Available		\$ 40,000.00	
	Diesel		\$ 14,698.00		\$ 12,995.69		\$ 18,230.61	Not Available	\$ 34,528.35		\$ 13,395.65
	Gas		\$ 2,162.92		\$ 1,374.13		\$ 3,354.28	Not Available	\$ 5,504.72		\$ 2,435.30
	Diesel Generator Fuel				\$ 494.45			Not Available	\$ 1,104.73		\$ 489.70
	ULS DDsl							Not Available	\$ 99.99		
	Total Fleet Fueling							Not Available			
	Flowers	\$ 750.00	\$ 945.00	\$ 750.00	\$ 1,351.00	\$ 750.00	\$ 465.00	Not Available	\$ 335.00	\$ 500.00	\$ 330.00
	Freight						\$ 12.50	Not Available			
	Fuel Oil		\$ 530.25		\$ 366.60		\$ 78.75	Not Available			
	#2 Fuel Oil		\$ 2,990.10		\$ 1,818.07			Not Available			
	Fuel Oil Megee Property		\$ 208.16		\$ 507.04		\$ 144.45	Not Available			
	Total Fuel Oil							Not Available			
	Gasoline Oil and Grease				\$ 151.90		\$ 46.10	Not Available	\$ 413.00		\$ 120.00
	Oil				\$ 38.85		\$ 50.28	Not Available	\$ 51.92		
	Golf Fund Raising Expenses	\$ 8,000.00		\$ 8,000.00		\$ 8,000.00		Not Available		\$ 12,000.00	\$ 13,088.00
	Beverage Cart		\$ 525.00				\$ 831.00	Not Available	\$ 990.00		
	Breakfasts		\$ 551.08					Not Available			
	Gift Card Credit		\$ (440.00)				\$ (580.00)	Not Available	\$ (500.00)		
	Gift Cards		\$ 600.00					Not Available	\$ 2,450.00		
	Giveaways							Not Available	\$ 990.00		
	Golf Players		\$ 3,960.00					Not Available	\$ 6,000.00		
	Janitorial							Not Available			\$ 215.76
	Lunches		\$ 1,426.00				\$ 1,860.00	Not Available	\$ 1,768.00		
	Tee Holder (deleted)		\$ 300.00					Not Available			
	Tee Signs (deleted)		\$ 30.00				\$ 300.00	Not Available	\$ 310.00		
	Total Golf Fund Raising Expenses							Not Available			
	Installation Charge							Not Available	\$ 99.95		
	Insurance Claim Payable							Not Available	\$ 1,725.00		
	Hall Expense						\$ 200.00	Not Available			\$ (300.00)
	Hand Sanitizer						\$ 119.98	Not Available			
	Ladies Auxiliary Expense						\$ 4,123.33	Not Available	\$ 630.81		
	Ladies Night	\$ 15,000.00		\$ 15,000.00		\$ 15,000.00	\$ 93.97	Not Available	\$ 40.00	\$ 10,000.00	\$ 37.50
	Bar Bill		\$ 347.42				\$ 150.00	Not Available	\$ 300.00		\$ 183.66
	Dinner -Ladies Night		\$ 3,168.98		\$ 14,137.27		\$ 2,220.73	Not Available	\$ 2,584.57		\$ 8,400.00

# Sussex County Fire Service Financial Review and Analysis

## MILTON - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	DJ		\$ 400.00		\$ 300.00		\$ 300.00	Not Available	\$ 300.00		\$ 700.00
	Entertainment		\$ 425.00				\$ 200.00	Not Available			
	Food & Dessert						\$ 1,202.26	Not Available	\$ 375.00		
	Flowers - Ladies Night		\$ 197.95		\$ 588.55			Not Available	\$ 432.00		
	Gift cards for EMTs							Not Available			\$ 1,700.00
	Ladies Gifts				\$ 565.50		\$ 2,800.00	Not Available	\$ 1,600.00		\$ 480.00
	Ladies Night Invitations				\$ 302.00		\$ 25.00	Not Available			
	Linens						\$ 561.89	Not Available	\$ 634.99		\$ 718.13
	Service Awards (deleted)		\$ 5,355.96		\$ 3,637.91		\$ 2,495.00	Not Available	\$ 3,579.13		\$ 8,054.95
	Supplies (deleted)		\$ 323.17		\$ 2,205.42		\$ 819.93	Not Available	\$ 28.14		
	Total Ladies Night						\$ 221.25	Not Available			
	M & T Bank Securities, Inv.		\$ 300,000.00		\$ 750,000.00			Not Available			
	Investment Fund Withdrawal						\$ 800,000.00	Not Available			
	Locker tags							Not Available	\$ 60.00		\$ 20.00
	Loan Payments						\$ 73,908.68	Not Available	\$ 110,863.02		\$ 15,165.40
	Megee Property - Sale				\$ 9,775.91			Not Available			
	New Kitchen Floor (deleted)		\$ 1,010.00					Not Available			
	Sale of Megee Property (deleted)		\$ 202.50					Not Available			
	Total Megee Property - Sale						\$ 4,696.38	Not Available	\$ 1,709.26		
	Membership Fee (deleted)		\$ 45.00		\$ 45.00		\$ 135.00	Not Available	\$ 25.00		
	Microwave Oven							Not Available	\$ 289.99		
	New Pagers-Capital Outlay (deleted)		\$ 5,406.80					Not Available			
	Personnel Equipment							Not Available			
	Shirts (deleted)		\$ 1,319.00		\$ 2,534.00		\$ 283.00	Not Available			
	Total Personnel Equipment							Not Available			
	Payroll Employee Retirement							Not Available	\$ 12,496.14		\$ 17,463.39
	Property Acquisition - 112 Chestnut Street	\$ 150,000.00			\$ 3.90	\$ 150,000.00		Not Available		\$ 40,000.00	
	Demo of 112 Chestnut							Not Available	\$ 16,212.00		
	Radio Repairs	\$ 10,000.00		\$ 10,000.00	\$ 42.00	\$ 10,000.00		Not Available		\$ 1,500.00	
	Alpha Dispatch				\$ 96.00		\$ 96.00	Not Available	\$ 108.00		
	Base Station Maintenance						\$ 234.38	Not Available	\$ 840.00		
	Batteries						\$ 1,952.44	Not Available			
	Cad Services				\$ 240.08		\$ 1,347.00	Not Available			\$ 278.10
	Chief Messaging (deleted)		\$ 1,788.00		\$ 2,088.00		\$ 2,517.00	Not Available	\$ 2,247.00		\$ 2,507.00
	License (deleted)		\$ 42.00					Not Available	\$ 264.86		
	Pager Repairs							Not Available	\$ 2,940.00		
	Pagers							Not Available	\$ 2,790.00		
	Service Fee for Mobile Computer (deleted)		\$ 300.00					Not Available			
	Radio Supplies						\$ 4,192.04	Not Available	\$ 493.00		\$ 108.00
	Total Radio Repairs							Not Available			
	RADIOS - Capital Outlay						\$ 49,207.17	Not Available	\$ 24,286.59		\$ 16,235.20
	Range Top							Not Available	\$ 559.99		
	Rebursement							Not Available			\$ 25.00
	Rescue/Utility Main/Supplies		\$ 595.00	\$ 7,500.00	\$ -	\$ 7,500.00	\$ 4,169.27	Not Available	\$ 839.06	\$ 2,500.00	
	Retention - Softball Tournament							Not Available	\$ 700.00		
	Returned Check (deleted)		\$ 110.00		\$ 750.00			Not Available			\$ 185.00
	Sewer & Water	\$ 500.00		\$ 500.00	\$ 645.73	\$ 500.00	\$ 763.18	Not Available	\$ 652.11	\$ 1,000.00	\$ 148.35
	Sewer Problem							Not Available	\$ 1,017.96		
	Taxes & Licenses				\$ 379.44	\$ -		Not Available	\$ 3,960.24	\$ 5,000.00	
	Telephone	\$ 10,000.00		\$ 10,000.00		\$ 10,000.00	\$ 240.38	Not Available		\$ 7,500.00	\$ 280.07
	Cable TV				\$ 7.51		\$ 576.46	Not Available			\$ 600.36
	Cad Wireless				\$ 418.88		\$ 347.23	Not Available			
	Cell Phone (deleted)		\$ 4,237.43		\$ 2,457.49		\$ 3,223.73	Not Available			
	Firehouse Phones Telephone				\$ 138.20			Not Available			
	Cell Phones							Not Available	\$ 2,668.80		\$ 880.42
	Phones, Cable, and Internet (deleted)		\$ 4,314.99		\$ 6,489.60		\$ 4,223.37	Not Available	\$ 4,784.39		
	TV				\$ 7.49			Not Available			\$ 490.00
	Telephone Repairs						\$ 47.80	Not Available	\$ -		
	Total Telephone							Not Available			
	Transfer to Banklink (deleted)		\$ 300,000.00					Not Available			
	Temp Electric Trucks						\$ 18.39	Not Available			



# Sussex County Fire Service Financial Review and Analysis

## MILTON - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	Transfer to LPL Financial						\$ 600,000.00	Not Available			
	X - Capital Outlay (deleted)							Not Available			\$ 636,440.00
	Pumper Tanker							Not Available	\$ 2,623.11		
	Red Alert System (deleted)		\$ 1,383.00					Not Available			
	Utility Truck							Not Available		\$ 125,000.00	
	Truck							Not Available		\$ 750,000.00	
	Ambulance							Not Available		\$ 400,000.00	
	Computer/Server							Not Available		\$ 15,500.00	
	National Fire Council							Not Available		\$ 1,000.00	
	Brush Truck							Not Available		\$ 145,000.00	
	Ambulance							Not Available		\$ 250,000.00	
	Training							Not Available		\$ 12,000.00	
								Not Available			
	Total X - Capital Outlay (deleted)							Not Available			
	Mortgage Payment	\$ 20,000.00				\$ 20,000.00		Not Available		\$ 240,000.00	
	Depreciation/New Equipment			\$ 500,000.00				Not Available			
		\$ 1,437,750.00	\$ 2,028,300.26	\$ 1,437,750.00	\$ 1,917,119.81	\$ 1,087,750.00	\$ 3,786,166.18	Not Available	\$ 1,489,040.41	\$ 3,083,950.00	\$ 1,742,709.39
		\$ 157,250.00	\$ (100,396.05)	\$ 157,250.00	\$ (401,403.54)	\$ 507,250.00	\$ (23,765.61)	Not Available	\$ 478,633.90	\$ (880,970.00)	\$ (1,096,978.79)

2023 Actuals:  
Using numbers  
supplied. May only  
be half

## Appendix C19 - Rehoboth Beach

Sussex County Fire Service Financial Review and Analysis

**Rehoboth - SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmnt of Financial Position</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Assets</b>					
Current Assets					
Cash and Cash Equivalents	\$ 2,139,000	\$ 2,013,560	\$ 2,216,687	\$ 638,494	\$ 1,382,911
CDs	\$ 5,156	\$ 5,177			
Total Current Assets	\$ 2,144,156	\$ 2,018,737	\$ 2,216,687	\$ 638,494	\$ 1,382,911
Property and Equipment					
Land	\$ 499,472	\$ 539,472	\$ 539,472	\$ 539,472	\$ 539,472
Buildings	\$ 6,415,142	\$ 6,459,482	\$ 6,471,182	\$ 6,569,787	\$ 6,569,785
Trucks and Equipment	\$ 7,013,180	\$ 7,312,309	\$ 7,552,650	\$ 7,651,893	\$ 7,768,812
Less Accumulated Depreciation	\$(5,825,536)	\$(6,067,018)	\$(6,425,445)	\$(6,833,222)	\$(7,302,433)
Total Property, Plant and Equipment	\$ 8,102,258	\$ 8,244,245	\$ 8,137,859	\$ 7,927,930	\$ 7,575,636
Other Assets					
Cash Restricted to purchase Tower Truck	\$ -	\$ 29,143	\$ 174,714	\$ 492,447	\$ 494,486
CDs		\$ -	\$ 3,122	\$ 3,128	\$ 3,136
Investments	\$ 186,738	\$ 224,967	\$ -	\$ 2,249,785	\$ 1,088,920
Investments restricted for purchase of equipment					\$ 1,599,000
Investments - Scholarship			\$ 280,089	\$ 251,496	\$ 290,536
Total other assets	\$ 186,738	\$ 254,110	\$ 457,925	\$ 2,996,856	\$ 3,476,078
Total Assets	\$ 10,433,152	\$ 10,517,092	\$ 10,812,471	\$ 11,563,280	\$ 12,434,625
<b>Liabilities and Net Assets</b>					
Current Liabilities					
Loan Payable - State of DE, current portion	\$ 35,984	\$ -			
Current Portion Long-Term Debt Mortgage Payabl	\$ 122,222	\$ 127,612	\$ 128,756	\$ 132,209	\$ 144,024
Total Current Liabilities	\$ 158,206	\$ 127,612	\$ 128,756	\$ 132,209	\$ 144,024
Non-Current Liability					
Mortgage Payable - less current portion	\$ 1,898,548	\$ 1,770,936	\$ 1,645,989	\$ 1,514,427	\$ 1,282,809
Total Liabilities	\$ 2,056,754	\$ 1,898,548	\$ 1,774,745	\$ 1,646,636	\$ 1,426,833
Net Assets					
Without Donor Restrictions	\$ 8,189,660	\$ 8,364,434	\$ 8,583,223	\$ 9,172,702	\$ 10,222,770
With Donor Restrictions	\$ 186,738	\$ 254,110	\$ 454,803	\$ 743,942	\$ 785,022
Total Net Assets	\$ 8,376,398	\$ 8,618,544	\$ 9,038,026	\$ 9,916,644	\$ 11,007,792
Total Liabilities & Net Assets	\$ 10,433,152	\$ 10,517,092	\$ 10,812,771	\$ 11,563,280	\$ 12,434,625

Sussex County Fire Service Financial Review and Analysis

Rehoboth - SUMMARY OF FINANCIAL STATEMENTS

Stmt of Activities & Changes	2019	2020	2021	2022	2023
<b>Support, Grants and Other Revenue</b>					
Ambulance Service	\$ 917,721	\$ 876,637	\$ 1,042,192	\$ 1,178,467	\$ 1,381,663
State of Delaware	\$ 875,069	\$ 804,618	\$ 797,449	\$ 1,308,912	\$ 1,294,334
Sussex County	\$ 396,401	\$ 290,686	\$ 397,248	\$ 467,115	\$ 435,572
FEMA Grant	\$ 373,215	\$ 5,653	\$ 2,076	\$ -	
Fund Drive	\$ 250,520	\$ 292,621	\$ 276,972	\$ 266,315	\$ 346,862
CARES Act Grant		\$ 32,116			
PPP Loan Forgiveness		\$ 201,984			
Contributions	\$ 74,380	\$ 37,653	\$ 254,849	\$ 395,243	\$ 189,475
Town and city grants	\$ 107,000	\$ 102,000	\$ 105,500	\$ 155,000	\$ 162,550
Public support - other	\$ 53,779	\$ 26,533	\$ 86,246	\$ 86,252	\$ 189,330
Disposal of property and equipment	\$ (24,437)	\$ (47,555)	\$ 3,015	\$ (37,749)	\$ 1,500
Other grant	\$ 1,000	\$ 1,000	\$ 1,000	\$ 4,000	\$ 1,500
Investment Income	\$ 92,531	\$ 43,774	\$ 29,948	\$ (32,637)	\$ 180,729
Hall rental fees	\$ 200	\$ 900	\$ 900	\$ 2,700	\$ 500
Net assets from restriction			\$ -	\$ -	\$ -
<b>Total Public Support &amp; Contributions + Revenue</b>	<b>\$ 3,117,379</b>	<b>\$ 2,668,620</b>	<b>\$ 2,997,395</b>	<b>\$ 3,793,618</b>	<b>\$ 4,184,015</b>
<b>Expenses</b>					
Program Services	\$ 2,230,878	\$ 2,356,835	\$ 2,503,350	\$ 2,821,560	\$ 2,906,125
Mgmt and General Support Services	\$ 47,127	\$ 37,008	\$ 37,790	\$ 56,116	\$ 98,580
Fundraising	\$ 32,220	\$ 32,631	\$ 36,773	\$ 37,324	\$ 88,162
<b>Expenses</b>	<b>\$ 2,310,225</b>	<b>\$ 2,426,474</b>	<b>\$ 2,577,913</b>	<b>\$ 2,915,000</b>	<b>\$ 3,092,867</b>
Net Assets (Beginning of Year)	\$ 7,569,244	\$ 8,376,398	\$ 8,618,544	\$ 9,038,026	\$ 9,916,644
Net Assets (End of Year)	\$ 8,376,398	\$ 8,618,544	\$ 9,038,026	\$ 9,916,644	\$ 11,007,792
Change in Net Assets	\$ 807,154	\$ 242,146	\$ 419,482	\$ 878,618	\$ 1,091,148

Sussex County Fire Service Financial Review and Analysis

**Rehoboth - SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmt of Functional Expenses</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Ambulance billing	\$ 60,651	\$ 56,347	\$ 43,080	\$ 55,199	\$ 65,782
Bank and merchant fees	\$ 973	\$ 319	\$ 2,230	\$ 6,163	\$ 3,247
Building supplies	\$ 15,139	\$ 12,394	\$ 5,131	\$ 13,608	\$ 14,061
Company banquet	\$ 23,132	\$ 23,887	\$ 16,497	\$ 18,664	\$ 24,484
Computer equipment	\$ 5,389	\$ 4,709	\$ 6,285	\$ 8,482	\$ 5,968
Depreciation	\$ 510,260	\$ 609,191	\$ 601,676	\$ 636,732	\$ 633,088
Dues and subscriptions	\$ 5,445	\$ 5,245	\$ 4,575	\$ 4,309	\$ 8,251
Employee expenses	\$ 218,221	\$ 168,656	\$ 244,007	\$ 275,116	\$ 279,403
Employer payroll taxes	\$ 56,291	\$ 57,769	\$ 42,136	\$ 57,342	\$ 66,280
Employee wages	\$ 723,682	\$ 781,939	\$ 791,795	\$ 900,300	\$ 988,637
Equipment rental and maintenance	\$ 260,761	\$ 289,022	\$ 277,925	\$ 293,327	\$ 325,709
Fire police expenses	\$ 1,955	\$ 3,141	\$ 4,627	\$ 5,262	\$ 7,108
Fire prevention and equipment	\$ 19,588	\$ 7,781	\$ 60,674	\$ 42,876	\$ 26,418
Fund drive	\$ 32,220	\$ 32,631	\$ 36,773	\$ 37,324	\$ 88,162
Insurance	\$ 60,925	\$ 72,870	\$ 69,949	\$ 80,156	\$ 87,491
Interest	\$ 61,161	\$ 52,728	\$ 50,426	\$ 46,122	\$ 40,923
Miscellaneous	\$ 1,294	\$ 1,076	\$ 1,795	\$ 7,511	\$ 9,162
Office expenses	\$ 15,937	\$ 9,994	\$ 9,138	\$ 18,711	\$ 16,705
Parade and convention	\$ 4,583	\$ 530	\$ 4,781	\$ 5,204	\$ 4,916
Pension	\$ 32,164	\$ 55,460	\$ 65,030	\$ 28,058	\$ 41,955
Professional service fees	\$ 19,383	\$ 16,741	\$ 15,562	\$ 18,451	\$ 64,409
Refreshments	\$ 10,243	\$ 9,349	\$ 12,802	\$ 31,322	\$ 24,235
Scholarships	\$ 5,000	\$ 5,000	\$ 7,500	\$ 11,000	\$ 12,000
Supplies	\$ 44,037	\$ 52,286	\$ 58,035	\$ 108,919	\$ 58,362
T-Shirts	\$ 12,195	\$ 15,579	\$ 29,091	\$ 38,350	\$ 46,447
Training	\$ 28,760	\$ 12,604	\$ 20,950	\$ 30,222	\$ 40,564
Utilities	\$ 76,635	\$ 57,730	\$ 69,043	\$ 77,809	\$ 70,770
Vehicle fuel	\$ 4,201	\$ 11,496	\$ 26,400	\$ 58,461	\$ 38,330
<b>TOTAL</b>	<b>\$ 2,310,225</b>	<b>\$ 2,426,474</b>	<b>\$ 2,577,913</b>	<b>\$2,915,000</b>	<b>\$ 3,092,867</b>

Sussex County Fire Service Financial Review and Analysis

**Rehoboth - SUMMARY OF FINANCIAL STATEMENTS**

<u>Stmt of Cash Flows</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Cash Flows from Operating Activities</b>					
Change in Net Assets	\$ 807,154	\$ 242,146	\$ 419,482	\$ 878,618	\$ 1,091,148
Adjustments to reconcile change in net assets to net cash					
Disposal of property and equipment	\$ 24,437	\$ 47,555	\$ (3,015)	\$ 37,749	
Investment income	\$ (91,519)	\$ (43,229)	\$ (29,842)		
Net realized & unrealized (gains) loss from investments				\$ 42,476	\$ (69,464)
Depreciation	\$ 510,260	\$ 609,191	\$ 601,676	\$ 636,732	\$ 633,088
Scholarship paid from restricted investment	\$ 5,000	\$ 5,000	\$ 7,500	\$ 11,000	\$ 12,000
Contributions restricted for scholarship			\$ (32,780)	\$ (15,300)	\$ (10,500)
Contributions restricted for Tower Truck		\$ (29,143)	\$ (145,571)		
Total Adjustments	\$ 448,178	\$ 589,374	\$ 397,968	\$ 712,657	\$ 565,124
Net Cash Provided (Used) by Operating Activities	\$ 1,255,332	\$ 831,520	\$ 817,450	\$ 1,591,275	\$ 1,656,272
<b>Cash Flows from Investing Activities</b>					
Redemption of CD			\$ 2,081	\$ -	
Reinvestment of interest on CDs	\$ (12)	\$ (21)	\$ (26)	\$ (6)	\$ (8)
Net dividends & interest reinvested in investments				\$ (9,368)	\$ (111,254)
Purchase of investments			\$ -	\$ (2,250,000)	\$ (1,849,000)
Redemption of investments					\$ 1,551,043
Sale of property and equipment	\$ -	\$ 7,500	\$ 3,015	\$ 12,000	
Purchase of property, plant and equipment	\$ (594,000)	\$ (806,233)	\$ (495,290)	\$ (476,552)	\$ (280,794)
Net Cash Provided (Used) by Investing	\$ (594,012)	\$ (798,754)	\$ (490,220)	\$ (2,723,926)	\$ (690,013)
<b>Cash Flows from Financing Activities</b>					
Loan Principal Payments	\$ (35,277)	\$ (35,984)			
Mortgage/Notes payments	\$ (118,251)	\$ (122,222)	\$ (123,803)	\$ (128,109)	\$ (219,803)
Net Cash Provided (Used) by Financing Activities	\$ (153,528)	\$ (158,206)	\$ (123,803)	\$ (128,109)	\$ (219,803)
Cash & Cash Equivalents (Beginning of Year)	\$ 1,631,208	\$ 2,139,000	\$ 2,013,560	\$ 2,391,701	\$ 1,130,941
Cash & Cash Equivalents (End of Year)	\$ 2,139,000	\$ 2,013,560	\$ 2,216,987	\$ 1,130,941	\$ 1,877,397
Net Increase (Decrease) in Cash&CashEquivalent	\$ 507,792	\$ (125,440)	\$ 203,427	\$ (1,260,760)	\$ 746,456
Interest Paid	\$ 61,161	\$ 52,728	\$ 50,426	\$ 46,122	\$ 40,923



# Sussex County Fire Service Financial Review and Analysis

## Rehoboth Beach- CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
<b>REVENUES:</b>											
	5K Run	\$ 10,000.00	\$ 14,865.00	\$ 15,000.00	\$ 220.50		\$ 23,628.03	\$ 25,000.00	\$ 15,731.52	\$ 20,000.00	\$ 32,115.00
	86-40 Vehicle	\$ 55,000.00	\$ 55,000.00								
	ACH Additions						\$ 1,439.48		\$ 273.54		
	Amb Bill - ADV			\$ 750,000.00	\$ 666,029.06	\$ 150,000.00	\$ 8,953.34				
	Amb Bill - Kirk	\$ 700,000.00	\$ 794,810.20	\$ 150,000.00	\$ 55,952.93	\$ 900,000.00	\$ 829,551.95	\$ 1,000,000.00	\$ 978,965.75	\$ 900,000.00	\$ 1,170,265.83
	Ambulance Subscription	\$ 120,000.00	\$ 122,909.00	\$ 120,000.00	\$ 126,298.00	\$ 150,000.00	\$ 203,683.26	\$ 175,000.00	\$ 199,499.00	\$ 150,000.00	\$ 208,885.14
	Annual Donation from Churches								\$ 1,000.00		\$ 3,200.00
	Aux Income		\$ 16,616.44		\$ 1,635.10		\$ 437.00				
	Brewfest										\$ 18,329.00
	CARES Funds				\$ 32,116.19						
	City of Rehoboth Beach Grant	\$ 30,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
	Company 50-50	\$ 225.00	\$ 211.00	\$ 200.00	\$ 433.00	\$ 200.00	\$ 253.00	\$ 200.00	\$ 358.00	\$ 200.00	\$ 827.50
	Contracted Services Income										\$ 8,575.00
	CORE Fundraising										\$ 544.00
	Dewey Fundraiser Match										\$ 10,915.00
	Dividends		\$ 2,802.82		\$ 4,053.11		\$ 6,394.00		\$ 8,177.00		
	Ducks Unlimited Income									\$ 25,000.00	\$ 50,330.00
	East Lake Drive Grant								\$ 500.00		\$ 500.00
	EMS Red Light Fund	\$ 130,000.00	\$ 127,131.00	\$ 125,000.00	\$ 32,698.00	\$ 125,000.00	\$ 88,334.00	\$ 125,000.00		\$ 150,000.00	\$ 208,736.00
	Facebook Donations	\$ 2,000.00	\$ 906.37		\$ 1,365.00		\$ 1,860.00		\$ 840.00		
	Facebook						\$ 2,545.00				
	FEMA Grant	\$ 392,000.00	\$ 373,215.00	\$ 39,380.00	\$ 5,653.00	\$ 5,663.00	\$ 2,076.00				
	Fund Drive	\$ 250,000.00	\$ 250,520.08	\$ 250,000.00	\$ 292,619.73	\$ 250,000.00	\$ 276,971.74	\$ 250,000.00	\$ 266,314.98	\$ 250,000.00	\$ 372,292.02
	Hall Rental		\$ 200.00		\$ 900.00		\$ 900.00		\$ 2,700.00		\$ 500.00
	Interest		\$ 1,053.86		\$ 552.88		\$ 104.57		\$ 3,556.05		
	Jazz Fest	\$ 5,500.00	\$ 3,364.56				\$ 297.00		\$ 2,967.00		\$ 3,399.00
	Jet Ski Donation					\$ 30,000.00					
	Jungle Jims Ticket Sales								\$ 12,565.00	\$ 12,000.00	\$ 9,466.00
	Ladies Auxiliary Income						\$ 30,432.39		\$ 25,807.07		\$ 36,022.03
	Ladies Interest										\$ 10.91
	Major Fundraising										\$ 23,757.00
	Memorial Donations	\$ -	\$ 1,055.00		\$ 5,510.00		\$ 2,285.00		\$ 2,805.00		\$ 1,911.15
	Misc. Income		\$ 3,079.46		\$ 5,336.44		\$ 7,717.10		\$ 5,098.17		\$ 352.44
	Morale Committee Store										\$ 447.00
	New Pumper										\$ 30,746.88
	North Shores Corp. Grant	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
	Parade Income	\$ 3,000.00	\$ 2,990.00	\$ 2,500.00	\$ -						
	Paycheck Protection Program				\$ 201,983.87						
	Pedal Car Raffle		\$ 944.00								
	Rally for our First Responders										\$ 10,000.00
	Reimbursements								\$ 10,610.00		\$ 18,537.21
	Revolving Loan Fund										\$ 1,599,000.00
	Schell Village								\$ 7,800.00		
	Scholarship Donations								\$ 15,300.00		\$ 500.00
	Soda Machine Money		\$ 293.98								
	Special Ambulance Grant								\$ 250,000.00		
	Starboard Donations										\$ 47,164.50
	State Apparatus Grant	\$ 157,680.00	\$ 161,457.00	\$ 160,000.00	\$ 161,457.00	\$ 160,000.00	\$ 164,405.00	\$ 160,000.00	\$ 362,312.00		
	State EMS Insurance Tax Grant	\$ 70,000.00	\$ 69,496.03	\$ 65,000.00	\$ 83,117.00	\$ 83,000.00	\$ 77,277.31	\$ 77,000.00	\$ 72,027.00	\$ 90,000.00	\$ 109,531.11
	State Fire Insurance Tax Grant	\$ 430,000.00	\$ 453,582.07	\$ 450,000.00	\$ 527,346.19	\$ 500,000.00	\$ 467,432.65	\$ 500,000.00	\$ 624,572.61	\$ 500,000.00	\$ 610,255.31
	State Rep/Sen Grant Brush Truck							\$ 65,000.00	\$ -		
	State Fire Prevention Reimbursement	\$ 6,000.00	\$ 8,403.29	\$ 8,000.00	\$ -						\$ 1,305.14
	State Grant in Aid									\$ 200,000.00	\$ 289,065.00
	Sussex County Appropriation	\$ 61,264.00	\$ 226,720.08	\$ 220,000.00	\$ 91,791.91	\$ 140,177.00	\$ 250,168.70	\$ 220,000.00	\$ 172,703.99	\$ 175,000.00	\$ 107,007.31
	Sussex County Interest					\$ 5,000.00					
	Sussex County Permit Fee	\$ 80,000.00	\$ 44,463.05	\$ 45,000.00	\$ 48,385.88	\$ 45,000.00	\$ 27,986.85	\$ 40,000.00	\$ 133,923.78	\$ 100,000.00	\$ 166,961.43
	Sussex County Special Ambulance							\$ 250,000.00	\$ -		
	Sussex County Supp Amb Grant	\$ 90,000.00	\$ 119,092.00	\$ 120,000.00	\$ 150,508.08	\$ 150,000.00	\$ 119,092.00	\$ 150,000.00	\$ 160,487.00	\$ 150,000.00	\$ 161,604.00
	Sussex City Bond Interest	\$ 5,400.00	\$ 6,125.98	\$ 5,500.00	\$ -	\$ 5,000.00		\$ 5,000.00	\$ -		
	T Shirt Sales	\$ 20,000.00	\$ 20,102.62	\$ 20,000.00	\$ 20,543.17	\$ 20,000.00	\$ 54,351.25	\$ 50,000.00	\$ 61,096.72	\$ 20,000.00	\$ 71,500.22
	Tower Campaign						\$ 140,770.78		\$ 272,282.52		\$ 17,040.08

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### **Rehoboth Beach- CY19-23 BUDGETS & ACTUALS**

	CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
		Tower Fundraiser	\$ 85,000.00	\$ 55,803.00	\$ 50,000.00	\$ 29,142.70		\$ 4,800.00		\$ (15,000.00)		
		Town Campaign										
		Town of Dewey Beach Grant	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 1,750.00
		Town of Helopen Acres Grant	\$ 1,500.00	\$ 2,000.00	\$ 1,500.00	\$ 2,000.00	\$ 2,000.00	\$ 500.00	\$ 500.00	\$ 2,500.00	\$ 2,500.00	\$ 10,800.00
		Uncategorized Donations						\$ 33,029.52		\$ 1,509.00		\$ 1,909.84
		Uncategorized Income										\$ 95.16
		Wine Tasting								\$ 60,450.00	\$ 50,000.00	

# Sussex County Fire Service Financial Review and Analysis

## Rehoboth Beach- CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	Cost of Assets Disposed		\$ 24,437.00		\$ 47,555.45				\$ 49,751.00		
	Depreciation		\$ 510,260.00		\$ 609,191.00		\$ 601,676.00		\$ 636,732.00		
	Ducks Unlimited						\$ 732.99		\$ 5,477.33	\$ 7,500.00	\$ 8,658.20
	Dues and Subscriptions							\$ 600.00	\$ 179.00	\$ 600.00	\$ 478.00
	Magazine Subscriptions	\$ 600.00		\$ 600.00	\$ 55.00	\$ 600.00			\$ 55.00		
	State and County Association	\$ 5,000.00	\$ 5,445.00	\$ 5,100.00	\$ 5,190.00	\$ 4,300.00	\$ 4,575.00	\$ 4,500.00	\$ 4,075.00	\$ 4,500.00	\$ 7,773.00
	DVFA Revolving Loan										\$ 178,011.12
	Employee Expenses										
	Career EMS Training	\$ 10,000.00	\$ 6,268.16	\$ 10,000.00	\$ 4,805.26	\$ 10,000.00	\$ 6,407.85	\$ 5,000.00	\$ 2,166.00	\$ 5,000.00	\$ 3,964.60
	Delaware Unemployment Tax	\$ 1,500.00	\$ 900.92	\$ 1,000.00	\$ 1,283.08	\$ 11,000.00	\$ 855.33	\$ 1,000.00	\$ 447.21	\$ 1,000.00	\$ 81.52
	Employee Paid Sick & Accident	\$ 18,404.00	\$ 18,000.78	\$ 18,000.00	\$ -	\$ 18,706.00	\$ 14,333.88	\$ 18,706.00	\$ (1,253.00)	\$ 18,000.00	\$ 18,069.94
	Employees Pension	\$ 87,000.00	\$ 60,019.88	\$ 60,000.00	\$ 41,351.19	\$ 50,000.00	\$ 47,604.80	\$ 50,000.00	\$ 62,214.56	\$ 50,000.00	\$ 90,867.37
	Employer/Employee Taxes	\$ 198,000.00	\$ 203,530.60	\$ 215,000.00	\$ 56,485.54	\$ 210,000.00	\$ 219,254.10	\$ 245,000.00	\$ 58,147.76	\$ 245,000.00	\$ 294,918.83
	Medical Insurance	\$ 116,400.00	\$ 129,814.23	\$ 150,000.00	\$ 110,097.82	\$ 146,776.00	\$ 168,387.70	\$ 175,000.00	\$ 167,650.70	\$ 175,000.00	\$ 164,365.12
	Member 10-11	\$ 1,500.00	\$ 1,430.00	\$ 1,500.00	\$ 120.00	\$ 1,000.00	\$ 1,850.00	\$ 2,000.00	\$ 5,220.00	\$ 5,000.00	\$ 995.00
	Misc. Employee Expenses	\$ 3,000.00	\$ 3,589.20	\$ 3,500.00	\$ 257.00	\$ 1,000.00	\$ 1,880.00	\$ 2,000.00	\$ 4,423.76	\$ 4,000.00	\$ 5,910.06
	Payroll	\$ 683,000.00	\$ 557,540.50	\$ 600,000.00	\$ 781,938.86	\$ 600,000.00	\$ 599,487.88	\$ 700,000.00	\$ 900,300.46	\$ 750,000.00	\$ 862,293.12
	Payroll Preparation	\$ 3,000.00	\$ 3,810.75	\$ 4,500.00	\$ 2,929.10	\$ 3,000.00	\$ 3,176.80	\$ 3,300.00	\$ 2,950.40	\$ 3,750.00	\$ 3,668.68
	Personal Protection Equipment	\$ 10,000.00	\$ 5,909.40	\$ 10,000.00	\$ 257.90	\$ 10,000.00			\$ 3,330.00		\$ 10,950.30
	Uniforms	\$ 5,000.00	\$ 6,517.70	\$ 5,000.00	\$ 4,632.69	\$ 6,000.00	\$ 4,713.99	\$ 6,000.00	\$ 1,835.21	\$ 15,000.00	\$ 6,614.41
	Fire Police Expenses	\$ 5,000.00	\$ 1,955.00	\$ 6,000.00	\$ 3,141.00	\$ 6,000.00	\$ 4,626.75	\$ 6,000.00	\$ 5,261.86	\$ 10,000.00	\$ 7,204.71
	Fire Prevention								\$ 136.72	\$ 5,000.00	\$ 4,751.36
	Material	\$ 14,000.00	\$ 19,587.92	\$ 16,000.00	\$ 7,781.33	\$ 10,000.00	\$ 585.44	\$ 4,000.00	\$ 2,779.02		\$ 375.00
	Flowers	\$ 1,000.00	\$ 440.00	\$ 1,000.00	\$ 632.50	\$ 1,000.00	\$ 635.93	\$ 1,000.00	\$ 1,747.38	\$ 1,000.00	\$ 77.49
	Fund Drive Expense				\$ 7,038.52				\$ 564.56		\$ 491.50
	Ambulance Subs Print & Postage	\$ 11,000.00	\$ 19,146.22	\$ 20,000.00	\$ 10,766.84	\$ 20,000.00	\$ 12,384.90	\$ 16,000.00	\$ 16,965.24	\$ 13,600.00	\$ 17,956.28
	Postage	\$ 6,000.00	\$ 6,000.00	\$ 7,500.00	\$ 5,800.00	\$ 7,500.00	\$ 11,455.65	\$ 3,000.00	\$ 5,750.00	\$ 6,000.00	\$ 8,557.76
	Printing	\$ 13,000.00	\$ 7,073.54	\$ 7,500.00	\$ 9,024.91	\$ 10,000.00	\$ 12,931.97	\$ 15,000.00	\$ 12,178.26	\$ 25,000.00	\$ 41,969.75
	Funeral								\$ 4,385.06		
	Insurance										\$ 76,239.00
	Apparatus	\$ 25,000.00	\$ 25,823.00	\$ 30,000.00	\$ 32,875.00	\$ 35,000.00	\$ 30,135.00	\$ 35,000.00	\$ 69,775.00	\$ 35,000.00	\$ 11,252.00
	Buildings	\$ 28,000.00	\$ 25,501.00	\$ 28,000.00	\$ 29,449.00	\$ 30,000.00	\$ 29,401.00	\$ 32,000.00			\$ 35,000.00
	Members	\$ 10,000.00	\$ 9,601.00	\$ 12,000.00	\$ 10,546.00	\$ 11,000.00	\$ 10,413.00	\$ 11,000.00	\$ 10,381.00	\$ 12,000.00	
	Jazz Fest Expenses								\$ 66.00		\$ 236.98
	Ladies Expenses										\$ 50.00
	Ladies - Other										\$ 8,063.44
	Ladies Donations								\$ 100.00		\$ 15,100.00
	Ladies Food/Beverage										\$ 100.00
	Ladies Pension								\$ 360.00		\$ 6,631.00
	Ladies Visa Bill										\$ 4,136.64
	Maintenance										
	Ambulance Maintenance	\$ 30,000.00	\$ 43,832.40	\$ 40,000.00	\$ 13,125.51	\$ 40,000.00	\$ 14,572.16	\$ 40,000.00	\$ 22,229.94	\$ 60,000.00	\$ 32,144.02
	A-86				\$ 7,370.24		\$ 9,029.10		\$ 5,379.22		\$ 15,442.49
	B-86				\$ 3,587.50		\$ 3,951.73		\$ 4,813.89		\$ 5,567.34
	C-86				\$ 4,419.98		\$ 20,276.05		\$ 9,059.34		\$ 11,136.58
	D-86				\$ 4,463.53		\$ 5,699.30		\$ 7,733.43		\$ 10,771.51
	Antiques									\$ 5,000.00	
	Eng 1										\$ 127.25
	Snorkel										\$ 1,620.96
	Building Maintenance Sta 1 & Sta 2	\$ 30,000.00	\$ 78,667.29	\$ 50,000.00	\$ 95,632.72	\$ 75,000.00	\$ 52,731.75	\$ 75,000.00	\$ 66,734.58	\$ 100,000.00	\$ 78,769.56
	Boat/Jet Ski	\$ 1,000.00	\$ 1,345.51	\$ 1,500.00	\$ 900.64	\$ 1,500.00	\$ 341.85	\$ 1,500.00	\$ 3,759.96	\$ 5,000.00	\$ 6,414.16
	Brush Trucks									\$ 5,000.00	\$ 144.20
	86 Zero										\$ 1,946.08
	Command Vehicles									\$ 5,000.00	\$ 4,466.12
	86-15										\$ 1,307.16
	Def Fluid								\$ 149.70		\$ 1,434.42
	Fire Apparatus	\$ 60,000.00	\$ 94,893.27	\$ 75,000.00	\$ 75,087.32	\$ 75,000.00	\$ 71,379.88	\$ 75,000.00	\$ 70,322.06	\$ 55,000.00	\$ 13,813.84
	Eng 3										\$ 3,034.45
	Eng 5										\$ 5,042.23
	Eng 9										\$ 2,708.47
	Ladder/Aerial	\$ 40,000.00	\$ 14,080.52	\$ 25,000.00	\$ 37,050.09	\$ 35,000.00	\$ 27,731.75	\$ 35,000.00	\$ 41,456.57	\$ 60,000.00	
	Quint										\$ 18,410.36



# Sussex County Fire Service Financial Review and Analysis

## Rehoboth Beach- CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	Tower										\$ 28,945.51
	Portable Equipment Maintenance	\$ 10,000.00	\$ 9,624.93	\$ 15,000.00	\$ 16,888.64	\$ 17,500.00	\$ 11,668.12	\$ 15,000.00	\$ 14,349.10	\$ 10,000.00	\$ 31,396.89
	Radio Maintenance	\$ 15,000.00	\$ 10,105.47	\$ 15,000.00	\$ 14,209.80	\$ 15,000.00	\$ 12,029.85	\$ 15,000.00	\$ 27,913.36	\$ 18,000.00	\$ 39,762.84
	Rangers									\$ 5,000.00	
	Fire Ranger										\$ 361.28
	Rescue Truck	\$ 5,000.00		\$ 5,000.00	\$ 3,688.12	\$ 5,000.00	\$ 6,761.27	\$ 5,000.00	\$ 1,224.24	\$ 5,000.00	\$ 6,092.93
	SCBA Maintenance	\$ 12,000.00	\$ 2,679.21	\$ 12,000.00	\$ 12,596.68	\$ 12,500.00	\$ 17,999.68	\$ 20,000.00	\$ 11,941.54	\$ 15,000.00	\$ 30,991.41
	Shop Supplies/Parts										\$ 1,274.78
	Tools, Parts, Fluids									\$ 10,000.00	\$ 35,310.97
	Meetings - Aux.		\$ 2,981.09		\$ 1,351.76		\$ 5,069.52		\$ 1,832.70		
	Merchant Fees						\$ 25.00				
	Misc. Expenses	\$ 2,000.00	\$ 46.00	\$ 2,000.00	\$ 236.66	\$ 1,000.00	\$ 1,159.18	\$ 1,000.00	\$ 614.63	\$ 1,000.00	\$ 1,975.00
	Morale and Retention	\$ 12,000.00	\$ 1,944.61	\$ 12,000.00	\$ 4,118.03	\$ 3,000.00	\$ 7,782.58	\$ 10,000.00	\$ 9,588.38	\$ 15,000.00	\$ 8,296.55
	Office Equipment Maintenance	\$ 4,000.00	\$ 3,714.89	\$ 4,000.00	\$ 3,576.07	\$ 3,000.00	\$ 2,884.38	\$ 3,000.00	\$ 2,997.86	\$ 4,000.00	\$ 3,429.36
	Office Expenses			\$ 11,000.00	\$ 2,112.63				\$ 399.84		\$ 487.20
	Computer Supplies						\$ 125.99		\$ 778.56		\$ 204.77
	Office Supplies	\$ 11,000.00	\$ 10,662.47		\$ 1,817.97	\$ 4,000.00	\$ 3,407.58	\$ 4,000.00	\$ 12,090.65	\$ 3,000.00	\$ 3,868.49
	Postage	\$ 2,000.00	\$ 1,559.86	\$ 2,000.00	\$ 2,486.68	\$ 4,000.00	\$ 2,846.40	\$ 4,000.00	\$ 3,221.69	\$ 4,000.00	\$ 1,799.24
	Parade		\$ 4,582.93	\$ 4,000.00	\$ 529.99						
	Pension	\$ 30,000.00	\$ 32,164.14	\$ 50,000.00	\$ 55,460.15	\$ 55,160.00	\$ 65,029.84	\$ 65,000.00	\$ 33,072.23	\$ 65,000.00	\$ 35,323.79
	Professional Service Fees	\$ 20,000.00	\$ 15,571.50	\$ 20,000.00	\$ 13,812.35	\$ 15,000.00	\$ 12,385.00	\$ 15,000.00	\$ 15,500.00	\$ 15,000.00	\$ 67,191.15
	Reconciliation Discrepancies		\$ (599.99)		\$ 205.66		\$ 0.20				
	Refreshments										
	Food and Other Items	\$ 10,000.00	\$ 8,911.33	\$ 10,000.00	\$ 6,199.00	\$ 7,500.00	\$ 8,559.69	\$ 9,000.00	\$ 26,250.48	\$ 25,000.00	\$ 20,625.43
	Soft Drinks	\$ 2,000.00	\$ 1,332.49	\$ 3,000.00	\$ 3,149.80	\$ 3,000.00	\$ 4,242.23	\$ 4,500.00	\$ 5,071.73	\$ 4,500.00	\$ 3,841.77
	Reimbursement Expenses								\$ 4,537.50		\$ 620.00
	Returned Check Service Charge										\$ 200.00
	Schell Village Expense								\$ 1,800.00		
	Sea Witch						\$ 2,272.08		\$ 2,072.89		\$ 2,606.29
	Sportsmen Bash Exp										\$ 13,552.89
	Supplies & Equipment										
	Ambulance Supplies	\$ 20,000.00	\$ 16,856.57	\$ 20,000.00	\$ 19,390.86	\$ 20,000.00	\$ 21,573.91	\$ 22,000.00	\$ 20,823.08	\$ 30,000.00	\$ 30,366.84
	Fire Fighting Supplies	\$ 8,000.00	\$ 11,352.75	\$ 10,000.00	\$ 14,719.44	\$ 15,000.00	\$ 10,245.99	\$ 20,000.00	\$ 44,217.80	\$ 20,000.00	\$ 10,275.69
	Individual Equipment Supplies	\$ 35,000.00	\$ 15,826.54	\$ 20,000.00	\$ 18,176.04	\$ 15,000.00	\$ 25,482.01	\$ 25,000.00	\$ 38,400.50	\$ 45,000.00	\$ 12,726.51
	Water Rescue Equipment							\$ 15,000.00			\$ 6,418.85
	T Shirts	\$ 20,000.00	\$ 12,194.81	\$ 20,000.00	\$ 15,578.71	\$ 20,000.00	\$ 29,091.41	\$ 30,000.00	\$ 38,349.56	\$ 40,000.00	\$ 51,662.65
	Training										
	Company Training	\$ 2,000.00	\$ 2,599.00	\$ 2,500.00	\$ 1,593.60	\$ 2,500.00	\$ 975.00	\$ 7,500.00	\$ 2,528.92	\$ 7,500.00	\$ 1,600.00
	Conferences	\$ 20,000.00	\$ 17,976.19	\$ 20,000.00	\$ 6,662.98	\$ 25,000.00	\$ 1,197.19	\$ 45,000.00	\$ 14,952.73	\$ 65,000.00	\$ 26,104.05
	DSFS Training	\$ 10,000.00	\$ 8,185.00	\$ 10,000.00	\$ 4,347.00	\$ 15,000.00	\$ 18,777.50	\$ 20,000.00	\$ 12,740.00	\$ 20,000.00	\$ 15,030.00
	Health & Wellness									\$ 5,000.00	
	Water Rescue									\$ 15,000.00	
	Uncategorized Expense										\$ 562.46
	Utilities										
	Cellular Service	\$ 8,000.00	\$ 7,301.80	\$ 7,500.00	\$ 8,252.36	\$ 8,500.00	\$ 8,858.66	\$ 9,000.00	\$ 10,035.64	\$ 11,000.00	\$ 9,994.27
	Comcast	\$ 9,000.00	\$ 8,478.97	\$ 9,000.00	\$ 7,668.78	\$ 9,000.00	\$ 8,867.47	\$ 9,000.00	\$ 9,796.84	\$ 11,000.00	\$ 13,616.02
	Diesel Fuel Sta 2	\$ 25,000.00	\$ 23,489.09	\$ 25,000.00	\$ 6,434.16	\$ 25,000.00	\$ 4,740.34				
	Electric Sta 1	\$ 11,000.00	\$ 7,730.52	\$ 10,000.00	\$ 6,887.60	\$ 7,500.00	\$ 8,079.75	\$ 8,500.00	\$ 8,952.61	\$ 9,000.00	\$ 9,501.60
	Electric Sta 2	\$ 20,000.00	\$ 12,916.81	\$ 15,000.00	\$ 12,477.03	\$ 15,000.00	\$ 13,420.28	\$ 15,000.00	\$ 15,653.31	\$ 18,000.00	\$ 20,098.97
	Fuel Oil Sta 1	\$ 5,000.00	\$ 1,777.75	\$ 3,000.00	\$ 837.62	\$ 3,000.00	\$ 4,550.00	\$ 5,000.00	\$ 5,202.62	\$ 6,000.00	\$ -
	Phone Service	\$ 10,000.00	\$ 8,182.25	\$ 10,000.00	\$ 7,990.23	\$ 10,000.00	\$ 8,000.69	\$ 10,000.00	\$ 8,683.49	\$ 9,000.00	\$ 8,187.81
	Propane Sta 1	\$ 1,000.00	\$ 116.72	\$ 1,000.00	\$ 133.21	\$ 1,000.00	\$ 940.72	\$ 3,000.00	\$ 5,005.76	\$ 6,000.00	\$ 3,304.80
	Propane Sta 2	\$ 7,000.00	\$ 4,011.59	\$ 5,500.00	\$ 4,420.83	\$ 5,000.00	\$ 8,938.78	\$ 10,000.00	\$ 11,706.21	\$ 12,000.00	\$ 10,492.14
	Sewer Serv Sta 2	\$ 3,000.00	\$ 2,628.00	\$ 3,000.00	\$ 2,628.00	\$ 2,700.00	\$ 2,646.00	\$ 2,700.00	\$ 2,772.00	\$ 2,800.00	\$ 3,467.50
	Vehicle Fuel			\$ 6,500.00	\$ 8,914.11			\$ 40,000.00	\$ 1,140.66		\$ (1,911.20)
	Ambulances				\$ 1,198.21		\$ 13,308.77		\$ 40,850.13	\$ 45,000.00	\$ 23,597.95
	Fire Apparatus	\$ 6,500.00	\$ 4,201.46		\$ 1,383.96		\$ 12,972.57		\$ 16,469.96	\$ 20,000.00	\$ 8,529.63
	Vehicle Fuel Other						\$ 118.33			\$ 1,500.00	\$ 10,996.09
	Other Expenses										
	Unrealized (Gain) Loss		\$ 89,234.81		\$ 39,172.97		\$ 22,336.81		\$ (49,614.53)		\$ 191,341.28
	Capital Gain Distribution						\$ 1,111.78		\$ 7,138.96		
	Sale of Assets						\$ 3,015.00		\$ 12,002.00		\$ 1,500.00

# Sussex County Fire Service Financial Review and Analysis

## Rehoboth Beach- CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	Investment Fee		\$ 552.52						\$ 1,893.58		\$ 1,135.58
	Reconciliation Discrepancies										\$ 1.16
	Scholarships		\$ 5,000.00		\$ 5,000.00		\$ 7,500.00		\$ 11,000.00		
	Total Expenditures:	\$2,779,107.00	\$2,416,219.27	\$3,029,628.00	\$2,484,847.49	\$2,888,471.00	\$2,567,380.24	\$3,083,035.00	\$2,936,067.34	\$3,630,250.00	\$5,140,296.95
	Fund Balance/Retained Earnings:	\$ (68,538.00)	\$ 628,993.62	\$ (326,548.00)	\$ 163,801.25	\$ (61,431.00)	\$ 366,296.68	\$ 115,665.00	\$ 939,665.36	\$ (679,550.00)	\$ 426,856.26

## Appendix C20 - Roxana



Sussex County Fire Service Financial Review and Analysis

**Roxana - SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmt of Financial Position</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Assets</b>						
<b>Current Assets</b>						
Cash and Cash Equivalents	\$	800,575	\$ 1,224,964	\$ 1,195,979	\$1,185,642	\$ 1,188,073
Certificates of deposits (cash equivalents)	\$	322,003	\$ 441,279	\$ 691,566	\$1,405,160	\$ 1,859,361
Deposit on equipment	\$	-	\$ -	\$ 3,450	\$ 9,900	\$ 21,950
Due from Carter Fire District				\$ -	\$ 290,000	\$ -
Prepaid insurance				\$ -	\$ 12,267	\$ 24,279
Due from Auxiliary				\$ 2,687	\$ 5,203	\$ -
Accounts Receivable - ambulance billing	\$	5,439	\$ 7,591	\$ 18,516	\$ 12,840	\$ 14,994
<b>Total Current Assets</b>		<b>\$ 1,128,017</b>	<b>\$ 1,673,834</b>	<b>\$ 1,912,198</b>	<b>\$2,921,012</b>	<b>\$ 3,108,657</b>
<b>Non Current Cash</b>						
Bank CDs in excess of 1 Year	\$	423,000	\$ 323,000	\$ 323,000	\$ 330,000	\$ 750,000
<b>Property and Equipment (net of accumulated depreciation)</b>		<b>\$ 3,352,948</b>	<b>\$ 3,003,101</b>	<b>\$ 3,038,828</b>	<b>\$2,611,384</b>	<b>\$ 2,386,559</b>
<b>Total Assets</b>		<b>\$ 4,903,965</b>	<b>\$ 4,999,935</b>	<b>\$ 5,274,026</b>	<b>\$5,862,396</b>	<b>\$ 6,245,216</b>
<b>Liabilities and Net Assets</b>						
<b>Current Liabilities</b>						
Accounts payable	\$	7,944	\$ 10,477	\$ 12,799	\$ 27,083	\$ 8,040
Other liabilities	\$	8,132	\$ 2,621	\$ 3,255	\$ 2,760	\$ 2,830
<b>Total Current Liabilities</b>		<b>\$ 16,076</b>	<b>\$ 13,098</b>	<b>\$ 16,054</b>	<b>\$ 29,843</b>	<b>\$ 10,870</b>
<b>Total Liabilities</b>		<b>\$ 16,076</b>	<b>\$ 13,098</b>	<b>\$ 16,054</b>	<b>\$ 29,843</b>	<b>\$ 10,870</b>
<b>Net Assets</b>						
Without Donor Restrictions	\$	1,534,941	\$ 1,983,736	\$ 2,219,144	\$3,221,169	\$ 3,847,787
Net investment in property	\$	3,352,948	\$ 3,003,101	\$ 3,038,828	\$2,611,384	\$ 2,386,559
<b>Total Net Assets</b>		<b>\$ 4,887,889</b>	<b>\$ 4,986,837</b>	<b>\$ 5,257,972</b>	<b>\$5,832,553</b>	<b>\$ 6,234,346</b>
<b>Total Liabilities &amp; Net Assets</b>		<b>\$ 4,903,965</b>	<b>\$ 4,999,935</b>	<b>\$ 5,274,026</b>	<b>\$5,862,396</b>	<b>\$ 6,245,216</b>

# Sussex County Fire Service Financial Review and Analysis

## Roxana - SUMMARY OF FINANCIAL STATEMENTS

Stmnt of Activities & Changes	2019	2020	2021	2022	2023
<b>Support, Grants and Other Revenue</b>					
Ambulance income	\$ 394,571	\$ 317,707	\$ 370,345	\$ 509,639	\$ 494,772
Appropriation - State of DE	\$ 729,311	\$ 730,151	\$ 750,283	\$ 969,008	\$ 1,078,194
Solar credits	\$ 229	\$ 624	\$ 870	\$ 788	\$ 1,662
Donations	\$ 214,150	\$ 232,136	\$ 231,183	\$ 266,547	\$ 253,270
Fundraiser Income	\$ 83,957	\$ 57,502	\$ 73,142	\$ 118,772	\$ 146,648
Rental income	\$ 38,181	\$ 31,037	\$ 52,796	\$ 52,566	\$ 31,905
Interest Income	\$ 13,452	\$ 19,979	\$ 13,966	\$ 14,182	\$ 70,300
Pension reimbursement	\$ 15,856	\$ 14,276	\$ 14,123	\$ -	
Sussex County Grants	\$ 229,994	\$ 242,401	\$ 251,973	\$ 255,293	\$ 250,305
Sale of equipment	\$ -	\$ -	\$ -	\$ 125,730	\$ 2,212
Ladies auxiliary income	\$ 38,047	\$ 9,346	\$ 12,143	\$ 29,070	\$ 34,063
Covid 19 Income	\$ -	\$ 43,971	\$ 29,085	\$ -	\$ -
Other	\$ 3,978	\$ 7,122	\$ 4,779	\$ 8,321	\$ 5,704
<b>Total Public Support &amp; Contributions + Revenue</b>	<b>\$ 1,761,726</b>	<b>\$ 1,706,252</b>	<b>\$ 1,804,688</b>	<b>\$ 2,349,916</b>	<b>\$ 2,369,035</b>
<b>Expenses</b>					
Fire protection and ambulance costs	\$ 877,694	\$ 831,215	\$ 925,789	\$ 1,091,698	\$ 1,226,457
General and Administrative	\$ 729,640	\$ 722,808	\$ 545,475	\$ 568,299	\$ 612,788
Fundraising	\$ 99,236	\$ 53,281	\$ 62,289	\$ 115,338	\$ 138,464
<b>Expenses</b>	<b>\$ 1,706,570</b>	<b>\$ 1,607,304</b>	<b>\$ 1,533,553</b>	<b>\$ 1,775,335</b>	<b>\$ 1,977,709</b>
Net Assets (Beginning of Year)	\$ 4,832,733	\$ 4,887,889	\$ 4,986,837	\$ 5,257,972	\$ 5,832,553
Net Assets (End of Year)	\$ 4,887,889	\$ 4,986,837	\$ 5,257,972	\$ 5,832,553	\$ 6,234,346
Prior Period Adjustment					\$ 10,467
Change in Net Assets	\$ 55,156	\$ 98,948	\$ 271,135	\$ 574,581	\$ 391,326

# Sussex County Fire Service Financial Review and Analysis

## Roxana - SUMMARY OF FINANCIAL STATEMENTS

Stmnt of Functional Expenses	2019	2020	2021	2022	2023
FIRE PROTECTION AND AMBULANCE					
Ambulance billing	\$ 26,712	\$ 24,341	\$ 22,995	\$ 34,031	\$ 32,362
Ambulance supplies	\$ 21,705	\$ 26,266	\$ 15,461	\$ 25,136	\$ 22,214
Education - ambulance	\$ 3,612	\$ -	\$ 800	\$ -	\$ -
Education - fire	\$ 2,036	\$ 5,148	\$ 3,574	\$ 11,825	\$ 20,941
Repairs and maintenance - equipment	\$ 4,613	\$ 6,909	\$ 4,760	\$ 4,760	\$ 106,668
Repairs and maintenance - fire alarm	\$ 5,375	\$ 14,648	\$ 5,961	\$ 2,535	\$ 6,498
Repairs and maintenance - truck.ambulance	\$ 99,020	\$ 78,691	\$ 144,593	\$ 173,214	\$ 134,558
Fire police expenses	\$ 4,575	\$ 5,300	\$ 4,760	\$ 4,760	\$ 2,920
Fire prevention	\$ 3,064	\$ 1,085	\$ -	\$ 3,276	\$ 721
Fuel - diesel	\$ 17,782	\$ 10,812	\$ 19,044	\$ 32,777	\$ 29,149
Fuel - gas	\$ 2,379	\$ 879	\$ 1,724	\$ 2,299	\$ 2,950
Fuel - propane	\$ 7,990	\$ 4,650	\$ 10,182	\$ 17,067	\$ 5,392
Insurance	\$ 72,334	\$ 82,163	\$ 77,521	\$ 78,184	\$ 68,366
Payroll - employee health coverage	\$ 68,250	\$ 72,220	\$ 60,795	\$ 73,781	\$ 71,743
Payroll - taxes	\$ 39,837	\$ 34,895	\$ 36,466	\$ 42,305	\$ 48,904
Payroll - wages	\$ 450,447	\$ 438,914	\$ 493,487	\$ 559,646	\$ 648,129
Payroll - processing	\$ 2,399	\$ 1,603	\$ 1,953	\$ 2,003	\$ 2,263
Uniforms	\$ 26,340	\$ 5,727	\$ 4,204	\$ 4,325	\$ 4,883
Utilities	\$ 19,224	\$ 16,964	\$ 17,509	\$ 19,774	\$ 17,796
TOTAL FIRE PROTECTION/AMBULANCE	\$ 877,694	\$ 831,215	\$ 925,789	\$ 1,091,698	\$ 1,226,457

# Sussex County Fire Service Financial Review and Analysis

## Roxana - SUMMARY OF FINANCIAL STATEMENTS

TOTAL FIRE PROTECTION/AMBULANCE	\$ 877,694	\$ 831,215	\$ 925,789	\$1,091,698	\$ 1,226,457
GENERAL and ADMININSTRATIVE					
Awards and gifts	\$ 9,738	\$ 11,342	\$ 4,739	\$ 8,771	\$ 8,599
Bank fees	\$ 859	\$ 1,271	\$ 1,864	\$ 2,469	\$ 4,795
Conventions/meetings/banquets	\$ 1,111	\$ 3,634	\$ 792	\$ 700	\$ -
Depreciation	\$ 387,411	\$ 385,190	\$ 304,259	\$ 291,399	\$ 282,005
Donations	\$ 10,949	\$ 275	\$ 1,000	\$ 10,000	\$ 10,890
Bookkeeping expense	\$ 31,520	\$ 45,427	\$ 45,556	\$ 48,495	\$ 54,223
Dues and Subscriptions	\$ 5,072	\$ 4,256	\$ 3,670	\$ 4,278	\$ 4,882
Internet	\$ 4,429	\$ 2,377	\$ 4,594	\$ 5,389	\$ 5,597
Legal and accounting	\$ 11,210	\$ 11,907	\$ 12,681	\$ 9,801	\$ 38,737
Members expense	\$ 9,971	\$ 8,259	\$ 16,521	\$ 8,463	\$ 13,370
Pension	\$ 51,705	\$ 69,466	\$ 74,330	\$ 73,164	\$ 81,461
Postage	\$ 194	\$ 509	\$ 395	\$ 371	\$ 479
Recruitment and retention	\$ -	\$ -	\$ 3,075	\$ 6,940	\$ 519
Repairs and maintenance - bayside property	\$ 2,250	\$ -			\$ -
Repairs and maintenance - building	\$ 47,863	\$ 111,538	\$ 20,618	\$ 35,397	\$ 32,219
Repairs and maintenance - other	\$ 97,197	\$ 11,175	\$ 2,436	\$ -	\$ -
Supplies - other	\$ 13,528	\$ 8,497	\$ 9,368	\$ 11,684	\$ 10,005
Supplies - office	\$ 1,627	\$ 5,900	\$ 2,950	\$ 2,376	\$ 837
Taxes	\$ 245	\$ 223	\$ 524	\$ 246	\$ 244
Telephone and cell phones	\$ 14,619	\$ 14,648	\$ 15,738	\$ 15,027	\$ 15,499
Waste Removal	\$ 3,517	\$ 2,390	\$ 2,926	\$ 2,979	\$ 2,674
Ladies auxiliary expenses	\$ 8,517	\$ 10,382	\$ 1,051	\$ 14,461	\$ 31,426
Computer upgrades	\$ 11,301	\$ 3,302	\$ 11,661	\$ 8,416	\$ 14,327
Miscellaneous expenses	\$ 1,062	\$ 2,193	\$ 2,042	\$ 7,473	\$ -
401K company match	\$ 3,745	\$ 8,647	\$ 2,685	\$ -	
TOTAL GENERAL AND ADMIN	\$ 729,640	\$ 722,808	\$ 545,475	\$ 568,299	\$ 612,788
FUNDRAISING					
Dinner expense	\$ 31,289	\$ 18,698	\$ 21,369	\$ 22,418	\$ 20,710
Fund drive expense	\$ 13,119	\$ 15,426	\$ 14,679	\$ 24,582	\$ 22,978
Ladies night	\$ 13,506	\$ 10,219	\$ -	\$ 10,321	\$ 13,013
Raffle purchase (gun)	\$ 25,746	\$ 5,424	\$ 19,516	\$ 49,551	\$ 70,351
Supplies - social fund	\$ 8,272	\$ 991	\$ 2,615	\$ 2,666	\$ 4,546
Supplies - soda/food	\$ 7,304	\$ 2,523	\$ 4,110	\$ 5,800	\$ 6,866
TOTAL FUNDRAISING	\$ 99,236	\$ 53,281	\$ 62,289	\$ 115,338	\$ 138,464
TOTAL EXPENDITURES	\$ 1,706,570	\$ 1,607,304	\$ 1,533,553	\$1,775,335	\$ 1,977,709

# Sussex County Fire Service Financial Review and Analysis

## Roxana - SUMMARY OF FINANCIAL STATEMENTS

<b>Stmt of Cash Flows</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Cash Flows from Operating Activities</b>					
Change in Net Assets	\$ 55,156	\$ 98,948	\$ 271,135	\$ 574,581	\$ 391,326
Adjustments to reconcile change in net assets to net cash					
Depreciation	\$ 387,411	\$ 385,190	\$ 304,259	\$ 291,399	\$ 282,005
(Increase) Decrease in operating assets:					
Due from Carter Fire District			\$ -	\$ (290,000)	\$ 290,000
Deposit on equipment	\$ 823,852		\$ (3,450)	\$ (6,450)	\$ (12,050)
Prepaid Insurance					\$ (12,011)
Due from Auxiliary			\$ (2,687)	\$ (2,516)	\$ 5,203
Accounts receivable	\$ (1,377)	\$ (2,152)	\$ (10,925)	\$ 5,676	\$ (2,154)
Increase (decrease) in operating liabilities:					
Accounts payable	\$ (21,933)	\$ 2,534	\$ 2,322	\$ 14,284	\$ (6,576)
Accrued wages and payroll liabilities	\$ 7,067	\$ (5,511)	\$ 662	\$ (495)	\$ 70
Total Adjustments	\$ 1,195,020	\$ 380,061	\$ 290,181	\$ 11,898	\$ 935,813
Net Cash Provided (Used) by Operating Activities	\$ 1,250,176	\$ 479,009	\$ 561,316	\$ 586,479	\$ 1,327,139
<b>Cash Flows from Investing Activities</b>					
Acquisition of property & equipment	\$(1,066,370)	\$ (35,344)	\$ (340,014)	\$ (32,724)	\$ (57,181)
Purchase/sale of investments	\$ 198,683	\$ 100,000	\$ -	\$ 149,502	\$ (420,000)
Net Cash Provided (Used) by Investing	\$ (867,687)	\$ 64,656	\$ (340,014)	\$ 116,778	\$ (477,181)
<b>Cash Flows from Financing Activities</b>					
Loan payments	\$ -	\$ -	\$ -	\$ -	\$ -
Net Cash Provided (Used) by Financing Activities	\$ -	\$ -	\$ -	\$ -	\$ -
Cash & Cash Equivalents (Beginning of Year)	\$ 740,089	\$ 1,122,578	\$ 1,666,243	\$ 1,887,545	\$ 2,590,802
Cash & Cash Equivalents (End of Year)	\$ 1,122,578	\$ 1,666,243	\$ 1,887,545	\$ 2,590,802	\$ 3,049,434
Net Increase (Decrease) in Cash&CashEquivalents	\$ 382,489	\$ 543,665	\$ 221,302	\$ 703,257	\$ 458,632



# Sussex County Fire Service Financial Review and Analysis

ROXANA - CY19-23 BUDGETS & ACTUALS

FISCAL YEAR: MARCH - APRIL

CODE	DESCRIPTION	BUDGET 2019*	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
<b>REVENUES:</b>											
	Affac Income		\$ 898.56	\$ 900.00	\$ 898.56	\$ 900.00	\$ 898.56	\$ 900.00	\$ 898.56	\$ 900.00	\$ 898.56
	Ambulance Billing Income	\$ 325,000.00	\$ 394,570.91	\$ 375,000.00	\$ 317,706.64	\$ 375,000.00	\$ 370,345.03	\$ 375,000.00	\$ 509,639.11	\$ 400,000.00	\$ 494,771.87
	Ambulance Donation		\$ 225.00		\$ 1,380.00		\$ 5,470.00		\$ 1,546.59		\$ 1,645.00
	Ambulance Drive Income	\$ 80,000.00	\$ 85,360.00	\$ 100,000.00	\$ 101,217.00	\$ 100,000.00	\$ 76,207.00	\$ 70,000.00	\$ 114,869.00	\$ 75,000.00	\$ 102,232.00
	Bayside Property Rent	\$ 10,200.00	\$ 10,200.00	\$ 10,200.00	\$ 9,350.00		\$ 10,200.00	\$ 8,500.00	\$ 7,650.00		
	Building Rent	\$ 20,000.00	\$ 26,575.00	\$ 28,000.00	\$ 20,281.23	\$ 28,000.00	\$ 30,630.00	\$ 25,000.00	\$ 33,900.00	\$ 12,000.00	\$ 28,100.00
	Community Outreach Income		\$ 5,343.60		\$ 5,300.00		\$ 2,587.06	\$ 3,000.00	\$ 2,918.50	\$ 3,000.00	\$ 1,688.78
	Covid-19 Income				\$ 43,970.72		\$ 29,084.52				
	Dinner Income	\$ 8,000.00	\$ 11,169.00	\$ 10,000.00	\$ 8,208.00	\$ 8,000.00	\$ 6,806.00	\$ 7,000.00	\$ 7,066.00	\$ 7,000.00	\$ 7,729.00
	Dinner/Event Income - Auxiliary		\$ 34,785.00		\$ 4,372.00						
	1 - Chicken Dinner Income - June				\$ 7,494.00		\$ 8,418.00		\$ 9,046.00		\$ 8,835.00
	2 - Chicken Dinner Income - July				\$ 7,385.00		\$ 8,886.00		\$ 8,846.00		\$ 9,448.00
	3 - Chicken Dinner Income -				\$ 8,232.00		\$ 7,876.00		\$ 8,974.00		\$ 8,984.00
	4 - Chicken Dinner Income -				\$ 7,066.00		\$ 6,761.00		\$ 6,951.00		\$ 6,424.00
	Donation Income	\$ 35,000.00	\$ 42,925.95	\$ 35,000.00	\$ 28,962.20	\$ 20,000.00	\$ 40,991.00	\$ 20,000.00	\$ 41,998.21	\$ 30,000.00	\$ 51,684.13
	Donation Income Auxiliary		\$ 500.00		\$ 500.00		\$ 531.00		\$ 1,765.31		\$ 3,873.00
	Ducks Unlimited Event/Gun	\$ 36,777.00	\$ 36,777.00	\$ 45,000.00	\$ 11,680.00	\$ 11,000.00	\$ 31,822.00	\$ 30,000.00	\$ 65,947.00	\$ 50,000.00	\$ 105,453.00
	Dues/Kitty Income Auxiliary		\$ 490.50		\$ 458.00		\$ 417.00		\$ 453.50		\$ 372.00
	Event Income - Other - Auxiliary	\$ 22,999.20			\$ 9,346.40		\$ 12,143.14		\$ 29,070.08		\$ 20,940.60
	Event Income - Car & Tractor Show								\$ 7,420.00		\$ 5,680.00
	Event Income - Rada Cutlery								\$ 319.85		\$ 102.00
	Fire Co. Fund Drive	\$ 70,000.00	\$ 84,750.52	\$ 80,000.00	\$ 95,363.00	\$ 80,000.00	\$ 105,397.00	\$ 100,000.00	\$ 106,368.00	\$ 100,000.00	\$ 91,593.22
	Fire Prevention Donation Income		\$ 388.10		\$ 1,251.30						\$ 553.75
	GEM Program Income		\$ 5,095.05	\$ 4,000.00	\$ 1,026.00	\$ 4,000.00					
	Hydrant Income	\$ 1,800.00	\$ 1,200.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00		\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
	Interest Income	\$ 10,000.00	\$ 13,391.98	\$ 14,000.00	\$ 19,978.80	\$ 14,000.00	\$ 10,630.59	\$ 10,000.00	\$ 14,181.34	\$ 10,000.00	\$ 70,298.08
	Interest Income Auxiliary		\$ 8.65		\$ 1.91		\$ 1.26		\$ 1.23		\$ 1.67
	Knox Box		\$ 167.00								
	Land Rent	\$ 1,400.00	\$ 1,405.50	\$ 1,400.00	\$ 1,405.50	\$ 1,400.00	\$ 1,405.50	\$ 1,400.00	\$ 1,405.50	\$ 1,400.00	\$ 1,405.50
	Misc Income Fire Co.		\$ 631.54		\$ 1,083.28		\$ 2,369.92		\$ 1,259.79		\$ 2,286.22
	Misc. Income Auxiliary		\$ 2,771.50		\$ 152.25						
	Pension Reimbursement	\$ 15,000.00	\$ 15,855.91	\$ 13,750.00	\$ 14,276.27	\$ 13,750.00	\$ 14,123.43	\$ 15,000.00	\$ -	\$ 19,000.00	\$ -
	Rental Income 36873 Lighthouse						\$ 10,560.00		\$ 9,600.00		\$ 2,400.00
	Rescue Billing Income		\$ 1,250.00		\$ 1,600.00	\$ 2,500.00	\$ 1,500.00	\$ 2,500.00	\$ 1,000.00	\$ 2,500.00	\$ 616.76
	Sale of Asset								\$ 125,729.98		\$ 2,212.76
	Social Fund Income	\$ 500.00	\$ 7,749.50	\$ 7,000.00	\$ 1,886.70	\$ 1,000.00	\$ 2,165.50	\$ 1,000.00	\$ 4,202.50	\$ 1,000.00	\$ 6,845.00
	Solar Credits		\$ 229.00		\$ 624.00		\$ 870.00		\$ 787.75		\$ 1,661.90
	State Distribution - Ambulance	\$ 90,000.00	\$ 114,272.03	\$ 120,000.00	\$ 113,196.97	\$ 120,000.00	\$ 110,945.31	\$ 120,000.00	\$ 155,828.87	\$ 120,000.00	\$ 188,874.11
	State Distribution - Fire	\$ 125,000.00	\$ 161,457.00	\$ 160,000.00	\$ 161,457.00	\$ 160,000.00	\$ 171,905.00	\$ 160,000.00	\$ 292,961.70	\$ 160,000.00	\$ 279,065.00
	State Distribution - Insurance	\$ 375,000.00	\$ 453,582.07	\$ 450,000.00	\$ 455,497.22	\$ 450,000.00	\$ 467,432.65	\$ 450,000.00	\$ 520,217.41	\$ 450,000.00	\$ 610,255.31
	Sussex County Ambulance	\$ 60,000.00	\$ 87,180.00	\$ 85,000.00	\$ 87,384.00	\$ 85,000.00	\$ 87,180.00	\$ 85,000.00	\$ 120,686.00	\$ 85,000.00	\$ 121,099.00
	Sussex County - Ambulance Purchase Grant							\$ 250,000.00		\$ 250,000.00	
	Sussex County Fire Grant	\$ 30,000.00	\$ 35,266.24	\$ 35,000.00	\$ 35,266.24	\$ 35,000.00	\$ 35,266.24	\$ 35,000.00	\$ 35,266.24	\$ 35,000.00	\$ 35,266.24
	Sussex County Fire Service Fee	\$ 100,000.00	\$ 101,421.45	\$ 100,000.00	\$ 114,633.36	\$ 110,000.00	\$ 129,526.38	\$ 120,000.00	\$ 99,341.13	\$ 120,000.00	\$ 93,940.09
	Sussex County Interest	\$ 3,000.00	\$ 6,125.98	\$ 5,000.00	\$ 5,117.02	\$ 5,000.00	\$ 3,334.64	\$ 3,000.00		\$ 3,000.00	
	OTHER INCOME										
	Dividend Income		\$ 50.95								
	<b>Total Revenues:</b>	<b>\$1,359,900.00</b>	<b>\$1,761,726.09</b>	<b>\$1,681,050.00</b>	<b>\$1,706,852.17</b>	<b>\$1,631,650.00</b>	<b>\$1,804,686.73</b>	<b>\$1,894,100.00</b>	<b>\$2,349,916.15</b>	<b>\$1,936,600.00</b>	<b>\$2,369,035.55</b>
<b>EXPENDITURES:</b>											
	401K Employer Match	\$ 7,500.00	\$ 3,744.83	\$ 20,000.00	\$ 8,647.41	\$ 900.00	\$ 2,684.80				
	Advertising	\$ 200.00									
	Ambulance Billing Fees	\$ 30,000.00	\$ 26,712.07	\$ 30,000.00	\$ 21,263.00	\$ 30,000.00	\$ 22,994.81	\$ 30,000.00	\$ 34,030.68	\$ 32,000.00	\$ 32,361.70
	Ambulance Reimbursement	\$ 1,000.00	\$ 1,424.00	\$ 1,000.00		\$ 1,000.00		\$ 1,000.00		\$ 1,000.00	
	Ambulance Supplies	\$ 20,000.00	\$ 20,281.39	\$ 22,000.00	\$ 26,974.12	\$ 25,000.00	\$ 15,461.39	\$ 20,000.00	\$ 25,135.80	\$ 23,000.00	\$ 22,214.14
	Binder Lifts					\$ 3,000.00	\$ 2,436.00				
	Auxiliary Expense		\$ 20.00		\$ 1,376.38		\$ 20.79		\$ -		
	Awards & Gifts	\$ 7,000.00	\$ 7,588.70	\$ 7,000.00	\$ 9,097.59	\$ 7,000.00	\$ 1,509.75	\$ 7,000.00	\$ 7,395.33	\$ 7,000.00	\$ 6,712.04
	Awards & Gifts Auxiliary		\$ 2,149.46		\$ 2,244.32		\$ 2,328.79		\$ 1,375.83		\$ 1,886.78



# Sussex County Fire Service Financial Review and Analysis

ROXANA - CY19-23 BUDGETS & ACTUALS

FISCAL YEAR: MARCH - APRIL

CODE	DESCRIPTION	BUDGET 2019*	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	Awards Banquet	\$ 13,000.00	\$ 13,506.30	\$ 13,000.00	\$ 10,821.50	\$ 13,000.00		\$ 10,000.00	\$ 10,320.91	\$ 10,000.00	\$ 13,013.40
	Background Check	\$ 500.00			\$ 65.00				\$ -		
	Bank Fees	\$ 500.00	\$ 836.51	\$ 1,000.00	\$ 1,270.93	\$ 1,500.00	\$ 1,863.97	\$ 2,000.00	\$ 2,649.24	\$ 3,000.00	\$ 4,795.08
	Bank Fees Auxiliary		\$ 22.75		\$ 24.00						
	Bayside Property	\$ 3,000.00	\$ 2,250.00	\$ 4,000.00		\$ 1,000.00		\$ 5,000.00			\$ 2,616.91
	Community Outreach Expense				\$ 991.46	\$ 5,300.00	\$ 451.10	\$ 3,000.00	\$ 162.03	\$ 3,000.00	
	Computer System	\$ 7,500.00	\$ (5,474.00)	\$ 1,900.00	\$ 3,148.00	\$ 2,500.00	\$ 5,306.99	\$ 6,500.00	\$ 399.93	\$ 1,500.00	
	Computer Server Expense		\$ 6,000.00			\$ 6,000.00					
	Computer System - Fire	\$ 1,000.00	\$ 1,359.00	\$ 2,400.00	\$ 1,413.00	\$ 1,500.00	\$ 1,462.00	\$ 1,500.00	\$ 1,520.00	\$ 5,000.00	\$ 1,592.00
	Computer System - Firehouse								\$ 2,895.00		\$ 2,750.00
	Computer System - Vehicles	\$ 7,000.00	\$ 15,416.25	\$ 1,500.00		\$ 1,500.00	\$ 2,888.28	\$ 2,000.00	\$ 3,099.98	\$ 4,000.00	\$ 10,249.32
	Inventory Control	\$ 3,500.00									
	Website		\$ 4,429.00	\$ 3,000.00	\$ 2,377.00	\$ 3,000.00	\$ 2,004.00	\$ 3,000.00	\$ 2,064.00	\$ 3,000.00	\$ 2,163.00
	Depreciation		\$ 387,410.51		\$ 385,190.41		\$ 304,259.12		\$ 291,399.23		\$ 282,005.82
	Dinner Expense - Auxiliary		\$ 19,722.20		\$ 11,027.53						
	1 - Chicken Dinner Expense - June				\$ 4,417.13		\$ 3,848.13		\$ 4,185.44		\$ 4,553.70
	2 - Chicken Dinner Expense - July				\$ 0.01		\$ 5,024.88		\$ 4,322.69		\$ 5,044.78
	3 - Chicken Dinner Expense -				\$ -		\$ 4,156.27		\$ 5,510.46		\$ 4,433.01
	4 - Chicken Dinner Expense -				\$ 13.20		\$ 4,341.77		\$ 4,633.21		\$ 3,067.59
	Dinner Expense RVFC	\$ 7,000.00	\$ 6,326.15	\$ 6,400.00		\$ 4,000.00		\$ 4,000.00		\$ 4,000.00	
	Chicken Dinner Expense Sept.				\$ 3,240.27		\$ 3,998.00		\$ 3,765.76		\$ 3,610.74
	Donation Expense Auxiliary		\$ 10,949.05		\$ 8,630.00		\$ 1,000.00				\$ 899.80
	Donation Expense -Aux to RVFC								\$ 10,000.00		\$ 10,000.00
	Ducks Unlimited Event			\$ 30,000.00		\$ 5,000.00	\$ 19,516.12	\$ 20,000.00	\$ 49,551.36	\$ 25,000.00	\$ 70,351.00
	Ducks Unlimited Event/Gun		\$ 25,745.81								
	Dues	\$ 5,000.00	\$ 4,727.00	\$ 4,600.00	\$ 5,424.11	\$ 4,600.00	\$ 3,670.00	\$ 4,600.00	\$ 4,278.00	\$ 4,600.00	\$ 4,537.00
	Dues Auxiliary		\$ 345.00		\$ 4,281.00		\$ 95.00		\$ 95.00		\$ 95.00
	Assessment Expense - Aux								\$ 250.00		\$ 250.00
	Education										
	Ambulance	\$ 4,000.00	\$ 3,611.54	\$ 4,000.00	\$ 918.70	\$ 4,000.00	\$ 800.21	\$ 4,000.00	\$ 1,364.77	\$ 4,000.00	\$ 2,900.54
	Fire	\$ 5,000.00	\$ 2,036.25	\$ 3,000.00	\$ 2,778.75	\$ 3,000.00	\$ 2,025.90	\$ 3,000.00	\$ 135.00	\$ 3,000.00	\$ 5,370.00
	Training in House	\$ 2,500.00		\$ 1,000.00	\$ 200.00	\$ 1,000.00		\$ 1,000.00	\$ 85.65	\$ 5,000.00	\$ 674.00
	Training National	\$ 10,000.00		\$ 10,000.00		\$ 10,000.00		\$ 12,500.00	\$ 10,239.45	\$ 12,500.00	\$ 11,996.05
	Employee Uniforms	\$ 20,000.00	\$ 13,133.75	\$ 7,000.00	\$ 4,250.10	\$ 7,000.00	\$ 4,203.91	\$ 7,000.00	\$ 4,165.83	\$ 7,000.00	\$ 4,860.84
	Equipment										
	800 Radios	\$ 50,000.00		\$ 25,000.00	\$ 7,160.51	\$ 25,000.00	\$ 1,999.20	\$ 35,000.00	\$ 3,849.45	\$ 35,000.00	\$ 2,156.16
	Ballistic Vests	\$ 10,000.00				\$ 13,000.00	\$ 11,680.00				
	Building Equipment	\$ 1,000.00	\$ 3,122.38	\$ 8,500.00	\$ 8,812.99	\$ 8,500.00	\$ 1,469.21	\$ 8,500.00	\$ 24,274.13	\$ 15,000.00	\$ 4,957.70
	Fire Gear	\$ 40,000.00	\$ 48,281.40	\$ 45,000.00	\$ 1,784.00	\$ 45,000.00	\$ 23,371.20	\$ 45,000.00	\$ 752.10	\$ 45,000.00	\$ 71,260.23
	Fire Police Equipment	\$ 7,500.00	\$ 5,742.55	\$ 7,500.00	\$ 6,619.64	\$ 7,500.00	\$ 2,682.63	\$ 5,000.00		\$ 5,000.00	\$ 1,184.29
	Gas Meters	\$ 1,200.00									
	Pager Equipment	\$ 5,000.00		\$ 7,000.00	\$ 3,224.95	\$ 7,000.00		\$ 7,000.00	\$ 5,224.84	\$ 3,000.00	
	Hose Roller Expense		\$ 2,500.00								\$ 4,925.00
	Knox Box	\$ 3,000.00	\$ 167.00								
	Testing	\$ 11,000.00	\$ 9,079.42	\$ 15,000.00	\$ 11,661.86	\$ 15,000.00	\$ 10,437.81	\$ 15,000.00	\$ 22,906.51	\$ 20,000.00	\$ 11,607.86
	Tool Repairs	\$ 4,000.00									
	Truck Equipment	\$ 25,000.00	\$ 15,620.68	\$ 20,000.00	\$ 12,190.22	\$ 25,000.00	\$ 10,906.71	\$ 25,000.00	\$ 2,762.87	\$ 28,000.00	\$ 10,576.83
	Turbo Draft					\$ 5,000.00	\$ 3,558.97				
	Event Expense - Other - Auxiliary		\$ 9,084.87		\$ 3,634.97		\$ 3,933.56		\$ 10,958.55		\$ 11,996.44
	Event Expense - Car & Tractor								\$ 2,609.43		\$ 1,989.73
	Event Expense - Rada Cutlery								\$ 441.60		\$ 230.00
	Event Expense - Trunk or Treat								\$ 451.67		\$ 110.93
	Fire Hose	\$ 10,000.00									
	Fire Police Expense	\$ 8,000.00	\$ 4,575.00	\$ 5,000.00	\$ 5,300.00	\$ 6,000.00	\$ 4,759.59	\$ 6,000.00	\$ 2,535.41	\$ 6,000.00	\$ 2,920.00
	Fire Prevention	\$ 5,000.00	\$ 3,063.30	\$ 6,000.00	\$ 887.99	\$ 6,000.00	\$ 1,548.03	\$ 6,000.00	\$ 3,838.49	\$ 6,000.00	\$ 721.05
	Fire/EMS Reimbursements		\$ -								
	Fuel										
	Def Fluid	\$ 1,000.00	\$ 330.00	\$ 700.00	\$ 540.33	\$ 700.00	\$ 330.00	\$ 700.00	\$ 550.00	\$ 1,000.00	\$ 1,506.48
	Diesel	\$ 22,000.00	\$ 17,781.96	\$ 20,000.00	\$ 12,046.12	\$ 20,000.00	\$ 18,714.10	\$ 25,000.00	\$ 32,776.61	\$ 30,000.00	\$ 29,148.70
	Gas	\$ 5,000.00	\$ 2,379.14	\$ 2,500.00	\$ 1,100.21	\$ 2,500.00	\$ 1,724.04	\$ 2,500.00	\$ 2,299.41	\$ 2,500.00	\$ 2,949.74
	Propane	\$ 12,000.00	\$ 7,660.06	\$ 10,000.00	\$ 4,737.29	\$ 10,000.00	\$ 10,181.85	\$ 15,000.00	\$ 16,517.12	\$ 15,000.00	\$ 3,885.64
	Fund Drive Expense	\$ 13,000.00	\$ 13,118.86	\$ 15,000.00	\$ 15,425.95	\$ 15,000.00	\$ 14,679.08	\$ 20,000.00	\$ 24,581.63	\$ 25,000.00	\$ 22,977.52

# Sussex County Fire Service Financial Review and Analysis

ROXANA - CY19-23 BUDGETS & ACTUALS

FISCAL YEAR: MARCH - APRIL

CODE	DESCRIPTION	BUDGET 2019*	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	Gear Lockers	\$ 3,000.00									
	Halloween Event Expense						\$ 806.27	\$ 1,000.00	\$ 566.43	\$ 1,000.00	\$ 1,231.01
	Insurance						\$ 1,201.00				
	Aflac	\$ 7,500.00	\$ 6,696.96	\$ 4,000.00	\$ 898.56	\$ 900.00	\$ 898.56	\$ 900.00	\$ 898.56	\$ 900.00	\$ 898.56
	Auto Insurance	\$ 30,000.00	\$ 26,730.01	\$ 27,000.00	\$ 28,188.00	\$ 29,000.00	\$ 32,250.00	\$ 35,000.00	\$ 24,971.00	\$ 35,000.00	\$ 27,962.96
	Building	\$ 25,000.00	\$ 23,744.99	\$ 24,000.00	\$ 26,473.00	\$ 30,000.00	\$ 26,909.00	\$ 30,000.00	\$ 34,983.55	\$ 35,000.00	\$ 20,180.95
	Insurance - Acc & Sickness	\$ 15,000.00	\$ 4,308.00	\$ 16,000.00	\$ 4,871.00	\$ 5,000.00	\$ 4,946.00	\$ 5,000.00	\$ 4,946.00	\$ 5,000.00	\$ 4,937.00
	Life Insurance		\$ 10,254.28		\$ 10,415.31	\$ 11,000.00	\$ 10,716.65	\$ 11,000.00	\$ 11,760.06	\$ 11,000.00	\$ 12,936.36
	Mutual Relief	\$ 400.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 625.00	\$ 625.00	\$ 625.00	\$ 1,450.00
	Legal & Professional Fees						\$ 500.00				
	Accounting Expense	\$ 7,000.00	\$ 6,111.00	\$ 7,000.00	\$ 6,090.00	\$ 7,000.00	\$ 6,076.00	\$ 7,000.00	\$ 6,076.00	\$ 7,000.00	\$ 6,125.00
	Legal Expense	\$ 13,000.00	\$ 5,099.00	\$ 10,000.00	\$ 6,093.90	\$ 10,000.00	\$ 6,105.16	\$ 10,000.00	\$ 3,725.26	\$ 10,000.00	\$ 32,611.93
	Licenses & Fees	\$ 500.00									
	EZ Pass	\$ 100.00	\$ 50.00	\$ 100.00		\$ 100.00		\$ 100.00	\$ 25.00	\$ 100.00	\$ 31.00
	Meetings & Conference Auxiliary		\$ 1,110.79		\$ 28.26		\$ 791.62		\$ 699.60		
	Member's Expense	\$ 10,000.00	\$ 7,688.35	\$ 12,000.00	\$ 8,383.46	\$ 12,000.00	\$ 15,554.75	\$ 12,000.00	\$ 7,969.48	\$ 12,000.00	\$ 9,595.53
	Member's Uniforms										\$ 2,704.99
	Member's Expense Auxiliary		\$ 2,282.88		\$ 386.23		\$ 965.96		\$ 503.12		\$ 201.01
	Sick & Sunshine - Aux								\$ 328.73		\$ 890.64
	Misc Expenses	\$ 1,000.00			\$ 40.00		\$ 1,096.00	\$ 1,000.00	\$ 960.00	\$ 1,000.00	\$ 717.50
	Misc Taxes		\$ 35,775.11	\$ 12,000.00	\$ 268.17	\$ 500.00	\$ 277.84	\$ 500.00	\$ 227.46	\$ 500.00	\$ 73.47
	Misc. Employee Expenses		\$ 15.87						\$ 2,792.40		
	New Quint	\$ 200,000.00	\$ -		\$ 14,866.85						
	New Shed	\$ 15,000.00									
	Open House	\$ 3,000.00									
	Operation GEM	\$ 5,000.00	\$ 3,078.27	\$ 5,000.00	\$ 250.38	\$ 5,000.00					
	Payroll Expenses										
	Assistant Treasurer	\$ 22,000.00	\$ 31,520.00	\$ 52,000.00	\$ 44,071.50	\$ 52,000.00	\$ 45,556.00	\$ 52,000.00	\$ 48,495.00	\$ 56,000.00	\$ 54,222.50
	Employer Health Ins Coverage	\$ 75,000.00		\$ 100,000.00	\$ 78,125.93	\$ 77,000.00	\$ 60,794.52	\$ 77,000.00	\$ 73,780.76	\$ 90,000.00	\$ 87,849.32
	Employer State Pension Expense				\$ 18,615.04	\$ 35,000.00	\$ 25,884.74	\$ 35,000.00	\$ 29,280.62	\$ 35,000.00	\$ 29,255.53
	Employer Health Ins Coverage		\$ 68,249.72								
	Payroll Processing	\$ 2,500.00	\$ 2,398.80	\$ 2,500.00	\$ 1,659.03	\$ 2,500.00	\$ 1,952.84	\$ 2,500.00	\$ 2,003.48	\$ 2,500.00	\$ 2,262.87
	Payroll Taxes	\$ 125,000.00	\$ 4,061.66	\$ 140,000.00	\$ 34,894.65	\$ 35,000.00	\$ 36,465.80	\$ 40,000.00	\$ 42,304.54	\$ 45,000.00	\$ 48,904.00
	Salaries & Wages	\$ 300,000.00	\$ 450,447.00	\$ 400,000.00	\$ 424,329.37	\$ 485,000.00	\$ 492,206.87	\$ 550,000.00	\$ 558,005.90	\$ 585,000.00	\$ 646,429.35
	Employee Bonus	\$ 2,000.00	\$ 1,620.00	\$ 2,000.00	\$ 14,970.00	\$ 2,000.00	\$ 1,280.00	\$ 2,000.00	\$ 1,640.00	\$ 2,000.00	\$ 1,700.00
	Pension	\$ 40,000.00	\$ 36,178.22	\$ 40,000.00	\$ 37,074.29	\$ 40,000.00	\$ 38,316.11	\$ 26,000.00	\$ 28,848.50	\$ 26,000.00	\$ 32,952.71
	Pension - Auxiliary		\$ 15,526.47		\$ 13,776.65		\$ 14,123.43	\$ 15,000.00	\$ 15,035.34	\$ 19,000.00	\$ 19,253.06
	Permits	\$ 200.00									
	Phone Reimbursement						\$ 50.00				\$ 100.00
	Picnic Expense	\$ 1,000.00	\$ 863.09	\$ 1,000.00	\$ 375.91	\$ 2,000.00	\$ 766.26	\$ 1,500.00	\$ 1,187.94	\$ 1,500.00	\$ 993.05
	Postage	\$ 750.00	\$ 183.06	\$ 750.00	\$ 509.20	\$ 750.00	\$ 372.88	\$ 750.00	\$ 358.58	\$ 750.00	\$ 470.43
	Postage - Auxiliary		\$ 11.00		\$ 47.85		\$ 22.00		\$ 12.10		\$ 8.82
	Recruitment and Retention	\$ 10,000.00	\$ 486.02	\$ 10,000.00	\$ 424.10	\$ 10,000.00	\$ 3,075.35	\$ 10,000.00	\$ 6,939.60	\$ 10,000.00	\$ 519.44
	Reimbursement Account -		\$ (497.39)								
	Repairs & Maint										
	Ambulance repairs	\$ 15,000.00	\$ 25,815.43	\$ 15,000.00	\$ 15,145.61	\$ 15,000.00	\$ 16,296.79	\$ 20,000.00	\$ 18,745.06	\$ 20,000.00	\$ 37,255.60
	Building Equipment Repairs	\$ 8,000.00	\$ 3,617.29	\$ 5,000.00	\$ 7,283.84	\$ 5,000.00	\$ 2,706.12	\$ 6,000.00	\$ (398.34)	\$ 6,000.00	\$ 10,467.70
	Building Maintenance	\$ 50,000.00	\$ 38,104.93	\$ 50,000.00	\$ 33,617.39	\$ 50,000.00	\$ 20,617.69	\$ 40,000.00	\$ 35,396.90	\$ 40,000.00	\$ 17,047.81
	AV Meeting Room/Dining Room			\$ 6,000.00						\$ 6,100.00	\$ 6,512.00
	Carpet Installation			\$ 5,500.00		\$ 5,500.00			\$ 9,021.00		\$ -
	Dining Room AC	\$ 5,000.00									
	Phone System					\$ 10,000.00		\$ 7,000.00	\$ 5,279.50		\$ 212.50
	Kitchen Project Remodel								\$ 5,229.04	\$ 7,000.00	\$ 8,446.73
	Resealing Parking Lot			\$ 12,000.00	\$ 11,175.00						
	Door Access System	\$ 10,000.00		\$ 2,000.00	\$ 3,382.72	\$ 4,000.00		\$ 1,000.00		\$ 1,000.00	
	Equipment Repair- Trucks		\$ 9,027.15		\$ 3,497.15	\$ 5,000.00	\$ 2,200.78	\$ 5,000.00	\$ 3,455.52	\$ 5,000.00	\$ 3,546.94
	Fire Alarm System	\$ 5,000.00	\$ 5,375.14	\$ 5,500.00	\$ 5,228.76	\$ 5,500.00	\$ 5,961.04	\$ 6,000.00	\$ 5,229.36	\$ 6,000.00	\$ 6,498.33
	Fire Smoke CO2	\$ 10,000.00		\$ 10,000.00	\$ 233.99						
	Other Misc. Service Cost				\$ 24,950.00		\$ -				
	Lighting	\$ 25,000.00	\$ 24,900.00								
	Rental Repairs	\$ 1,000.00									
	2nd Floor Remodel	\$ 10,000.00									

# Sussex County Fire Service Financial Review and Analysis

ROXANA - CY19-23 BUDGETS & ACTUALS

FISCAL YEAR: MARCH - APRIL

CODE	DESCRIPTION	BUDGET 2019*	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	Remodel Expense - HQ		\$ 6,635.77						\$ 643.14	\$ 2,500.00	
	Truck Repairs	\$ 60,000.00	\$ 57,581.83	\$ 60,000.00	\$ 56,614.84	\$ 60,000.00	\$ 62,043.28	\$ 60,000.00	\$ 72,547.46	\$ 80,000.00	\$ 72,182.26
	90-2 Truck Restoration									\$ 50,000.00	
	Rescue Billing Fees		\$ 105.00		\$ 112.00	\$ 300.00	\$ 105.00	\$ 300.00	\$ 70.00	\$ 1,000.00	\$ 40.51
	Sick & Sunshine	\$ 1,500.00	\$ 831.20	\$ 1,500.00	\$ 832.00	\$ 1,500.00	\$ 1,029.99	\$ 1,500.00	\$ 666.00	\$ 1,500.00	\$ 630.00
	Social Fund Expense		\$ 8,271.96	\$ 7,000.00	\$ 3,445.78	\$ 7,000.00	\$ 2,614.66	\$ 5,000.00	\$ 2,665.34	\$ 5,000.00	\$ 4,547.12
	Station 2 Improvements					\$ 340,000.00		\$ 340,000.00		\$ 225,000.00	
	Supplies										
	Building - Supplies	\$ 2,500.00	\$ 1,436.58	\$ 2,500.00	\$ 1,227.11	\$ 2,500.00	\$ 1,646.78	\$ 2,500.00	\$ 1,511.30	\$ 2,500.00	\$ 1,947.85
	Janitorial Supplies	\$ 14,000.00	\$ 9,816.50	\$ 11,000.00	\$ 7,269.95	\$ 11,000.00	\$ 3,021.34	\$ 6,000.00	\$ 7,206.23	\$ 6,000.00	\$ 6,585.40
	Kitchen - Small Equipment				\$ (6,923.76)		\$ 19.59		\$ 236.95		\$ 48.20
	Kitchen Supplies - Auxiliary		\$ 1,593.77		\$ 231.04		\$ 745.74		\$ 2,729.89		\$ 1,423.14
	Office Supplies	\$ 5,000.00	\$ 1,627.37	\$ 3,000.00	\$ 1,953.99	\$ 3,000.00	\$ 2,949.94	\$ 3,000.00	\$ 2,376.18	\$ 3,000.00	\$ 836.80
	Soda/Food	\$ 7,500.00	\$ 7,329.22	\$ 7,500.00	\$ 2,553.53	\$ 7,500.00	\$ 4,110.89	\$ 7,500.00	\$ 5,799.87	\$ 7,500.00	\$ 6,866.08
	Tables and Chairs	\$ 6,000.00								\$ 4,000.00	
	Taxes - Tax Ditch/Corp Franchise	\$ 150.00	\$ 245.94	\$ 250.00	\$ 138.72	\$ 250.00	\$ 245.94	\$ 250.00	\$ 245.94	\$ 250.00	\$ 243.94
	Unapplied Cash Bill Payment		\$ -		\$ -		\$ 364.99		\$ 791.60		\$ 3,228.15
	Ambulance Purchase/Replacement							\$ 300,000.00		\$ 400,000.00	
	Engine/Rescue Truck							\$ 250,000.00		\$ 30,000.00	
	Pickup Truck Purchase Station 2									\$ 70,000.00	
	Uniforms	\$ 10,000.00	\$ 13,206.30	\$ 5,000.00	\$ 1,884.73	\$ 5,000.00	\$ 705.14	\$ 5,000.00	\$ 159.40	\$ 5,000.00	
	Utilities										\$ 1,915.05
	Delaware Electric Cooperative	\$ 3,500.00	\$ 3,024.65	\$ 3,500.00	\$ 2,507.19	\$ 3,500.00	\$ 2,907.01	\$ 3,500.00	\$ 3,020.21	\$ 3,500.00	\$ 3,670.72
	Delmarva Power	\$ 15,000.00	\$ 12,527.11	\$ 15,000.00	\$ 7,868.55	\$ 15,000.00	\$ 7,703.81	\$ 15,000.00	\$ 14,634.71	\$ 15,000.00	\$ 10,664.12
	Internet/CATV	\$ 5,000.00	\$ 3,015.59	\$ 6,000.00	\$ 4,175.90	\$ 6,000.00	\$ 4,593.73	\$ 6,000.00	\$ 5,388.80	\$ 6,000.00	\$ 5,596.95
	Sussex County Sewer	\$ 600.00	\$ 657.00	\$ 900.00	\$ 876.00	\$ 900.00	\$ 1,094.18	\$ 1,200.00	\$ 1,232.00	\$ 1,200.00	\$ 1,300.00
	Telephone	\$ 7,500.00	\$ 6,453.26	\$ 7,000.00	\$ 6,225.57	\$ 7,000.00	\$ 6,285.43	\$ 7,000.00	\$ 6,266.35	\$ 7,000.00	\$ 6,668.85
	Water						\$ 554.98	\$ 1,000.00	\$ 889.04	\$ 1,000.00	\$ 245.27
	Wireless Telephone	\$ 8,500.00	\$ 8,165.49	\$ 9,000.00	\$ 7,779.84	\$ 9,500.00	\$ 9,402.44	\$ 9,500.00	\$ 8,760.75	\$ 9,500.00	\$ 8,830.58
	UTV	\$ 500.00									
	Waste Removal	\$ 4,500.00	\$ 3,517.02	\$ 3,000.00	\$ 2,210.00	\$ 3,000.00	\$ 2,735.84	\$ 4,000.00	\$ 3,224.77	\$ 4,000.00	\$ 2,673.63
	Ways & Means Inventory Ladies		\$ 814.88								
	Workman's Comp Payments	\$ 2,000.00									
	Total Expenditures:	\$1,595,600.00	\$1,706,569.68	\$1,487,600.00	\$1,597,436.03	\$1,787,300.00	\$1,533,552.69	\$2,401,925.00	\$1,775,334.38	\$2,417,525.00	\$1,977,709.76
	Fund Balance/Retained Earnings:	-\$235,700.00	\$55,156.41	\$193,450.00	\$109,416.14	-\$155,650.00	\$271,134.04	-\$507,825.00	\$574,581.77	-\$480,925.00	\$391,325.79

## Appendix C21 - Seaford



Sussex County Fire Service Financial Review and Analysis

**SEAFORD SUMMARY OF FINANCIAL STATEMENTS**

<u>Stmnt of Financial Position</u>	<u>2019</u>	<u>2020</u>	<u>2021*</u> <u>Restated</u>	<u>2022</u>	<u>2023</u>
<b>Assets</b>					
Current Assets					
Cash - Fire company	\$ 1,019,530	\$ 1,760,661	\$ 2,755,372	\$ 174,811	\$ 2,457,386
Cash - Ambulance	\$ 19	\$ 15	\$ 11	\$ 7	\$ 1
Cash - Ladies Auxiliary	\$ 9,549	\$ 6,232	\$ 6,094	\$ 7,909	\$ 11,920
Investments - Fire company	\$ 2,619,008	\$ 2,148,373	\$ 1,475,534	\$ 4,300,648	\$ 2,540,571
Investments - Ambulance	\$ 17,306	\$ 17,635	\$ 17,830	\$ 17,901	\$ 18,156
Note receivable - east new market VFD	\$ 20,000	\$ 16,000	\$ 12,000	\$ 8,000	\$ 4,000
Total Current Assets	\$ 3,685,412	\$ 3,948,916	\$ 4,266,841	\$ 4,509,276	\$ 5,032,034
Property and Equipment (at cost)					
Land	\$ 294,040	\$ 294,040	\$ 294,040	\$ 294,040	\$ 294,040
Building and Improvements	\$ 3,260,371	\$ 3,260,371	\$ 3,280,343	\$ 3,207,116	\$ 3,219,266
Fire and apparatus	\$ 3,310,044	\$ 3,979,701	\$ 4,033,710	\$ 4,033,710	\$ 4,093,710
Equipment	\$ 1,461,519	\$ 1,533,636	\$ 1,594,201	\$ 1,649,791	\$ 1,702,957
Ambulance and equipment	\$ 910,267	\$ 915,738	\$ 915,738	\$ 1,190,137	\$ 1,190,137
Less: Accumulated Depreciation	\$ (4,587,299)	\$ (5,103,490)	\$ (5,564,958)	\$ (5,959,115)	\$ (6,395,673)
Total Properties & Equipment	\$ 4,648,942	\$ 4,879,996	\$ 4,553,074	\$ 4,415,679	\$ 4,104,437
Total Assets	\$ 8,334,354	\$ 8,828,912	\$ 8,819,915	\$ 8,924,955	\$ 9,136,471
<b>Liabilities and Net Assets</b>					
Current Liabilities					
PPP Loan Payable	\$ -	\$ 147,402	\$ -	\$ -	\$ -
Total Current Liabilities	\$ -	\$ 147,402	\$ -	\$ -	\$ -
Long-Term Debt					
LT Debts Net Current Portion	\$ -	\$ -	\$ -	\$ -	\$ -
Total Long-Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ -	\$ 147,402	\$ -	\$ -	\$ -
Net Assets					
Without Donor Restrictions - Fire Company	\$ 7,926,213	\$ 8,463,081	\$ 8,555,173	\$ 8,899,138	\$ 9,106,394
Without Donor Restrictions - Ambulance	\$ 398,592	\$ 212,197	\$ 258,648	\$ 17,908	\$ 18,157
Without Donor Restrictions - Ladies Auxiliary	\$ 9,549	\$ 6,232	\$ 6,094	\$ 7,909	\$ 11,920
Total Net Assets	\$ 8,334,354	\$ 8,681,510	\$ 8,819,915	\$ 8,924,955	\$ 9,136,471
Total Liabilities & Net Assets	\$ 8,334,354	\$ 8,828,912	\$ 8,819,915	\$ 8,924,955	\$ 9,136,471

Sussex County Fire Service Financial Review and Analysis

**SEAFORD SUMMARY OF FINANCIAL STATEMENTS**

<b>Statement of Support, Revenue, Expenses and Other</b>	<b>2019</b>	<b>2020</b>	<b>2021* Restated</b>	<b>2022</b>	<b>2023</b>
<b>Public Support</b>					
Sussex County	\$ 193,021	\$ 224,516	\$ 231,741	\$ 475,055	\$ 271,004
State of DE	\$ 276,265	\$ 299,304	\$ 339,954	\$ 263,818	\$ 455,583
City of Seaford	\$ 38,400	\$ 38,400	\$ 38,400	\$ 38,400	\$ 38,400
Federal Grant		\$ 34,506	\$ 147,402		
Fire Insurance Tax Receipts	\$ 517,903	\$ 526,165	\$ 542,515	\$ 614,229	\$ 703,254
Public Donations	\$ 111,785	\$ 116,694	\$ 118,376	\$ 172,540	\$ 117,110
Special Events	\$ 63,080	\$ 51,831	\$ 15,488	\$ 10,661	\$ 106,005
	\$ 1,200,454	\$ 1,291,416	\$ 1,433,876	\$ 1,574,703	\$ 1,691,356
<b>Revenue</b>					
Ambulance Services	\$ 719,716	\$ 677,430	\$ 673,490	\$ 723,131	\$ 829,272
Ladies Auxiliary	\$ 23,965	\$ 19,441	\$ 7,888	\$ 19,148	\$ 18,525
Interest Income	\$ 40,537	\$ 54,897	\$ 45,405	\$ 15,719	\$ 59,776
Vending Machines	\$ 2,701	\$ 346	\$ 674	\$ 555	\$ 1,390
Rental Income	\$ 9,504	\$ 6,380	\$ -	\$ 19,010	\$ 12,200
Gain (Loss) on Investments	\$ 40,748	\$ 89,364	\$ (32,837)	\$ (54,133)	\$ (13,755)
Gain (Loss) on Sales and Disposals of Fixed Assets	\$ 49,971	\$ 200	\$ (32,604)	\$ (22,574)	\$ -
	\$ 887,142	\$ 848,058	\$ 662,016	\$ 700,856	\$ 907,408
<b>Total Income</b>	<b>\$ 2,087,596</b>	<b>\$ 2,139,474</b>	<b>\$ 2,095,892</b>	<b>\$ 2,275,559</b>	<b>\$ 2,598,764</b>
<b>Expenses</b>					
Ambulance Services	\$ 25,209	\$ 20,361	\$ 57,373	\$ 49,373	\$ 58,758
Building Expenses	\$ 64,363	\$ 63,200	\$ 54,854	\$ 47,391	\$ 64,258
Communications			\$ 12,148	\$ 14,224	\$ 22,407
Conventions, Meetings and Meals	\$ 51,893	\$ 62,442	\$ 13,490	\$ 21,721	\$ 38,090
Depreciation	\$ 468,401	\$ 516,191	\$ 488,144	\$ 460,472	\$ 436,558
Dues and Subscriptions	\$ 7,959	\$ 934	\$ 6,982	\$ 867	\$ 4,267
Equipment	\$ 56,151	\$ 18,937	\$ 45,347	\$ 67,834	\$ 39,290
Fire Prevention	\$ 2,369	\$ 4,719	\$ 1,032	\$ 3,421	\$ 3,856
Fire School and Training	\$ 5,831	\$ 2,478	\$ 6,739	\$ 15,053	\$ 14,262
Fuel and Gasoline	\$ 3,236	\$ 4,049	\$ 4,947	\$ 4,968	\$ 5,011
Fund Drive Expenses	\$ 21,571	\$ 16,238	\$ 16,947	\$ 15,710	\$ 8,761
Insurance	\$ 210,803	\$ 217,396	\$ 227,777	\$ 204,057	\$ 189,523
Ladies Auxiliary	\$ 21,934	\$ 12,781	\$ 4,556	\$ 13,793	\$ 8,914
Member Recognition	\$ 4,935	\$ 7,085	\$ 6,222	\$ 13,006	\$ 19,537
Payroll Taxes	\$ 59,645	\$ 50,443	\$ 69,557	\$ 83,668	\$ 77,235
Pension Plan	\$ 45,632	\$ 36,272	\$ 43,039	\$ 42,338	\$ 53,245
Professional Fees	\$ 84,606	\$ 92,577	\$ 50,922	\$ 62,470	\$ 64,499
Repairs and Maintenance	\$ 114,549	\$ 128,773	\$ 109,937	\$ 153,904	\$ 212,474
Supplies	\$ 19,068	\$ 23,080	\$ 32,617	\$ 27,232	\$ 33,124
Telephone	\$ 10,249	\$ 13,095	\$ 10,143	\$ 4,053	\$ 3,808
Wages	\$ 506,558	\$ 501,267	\$ 694,714	\$ 798,490	\$ 1,029,371
<b>Total Expenses</b>	<b>\$ 1,784,962</b>	<b>\$ 1,792,318</b>	<b>\$ 1,957,487</b>	<b>\$ 2,104,045</b>	<b>\$ 2,387,248</b>
Excess of Public Support & Revenue Over Expenses	\$ 302,634	\$ 347,156	\$ 138,405	\$ 171,514	\$ 211,516
Net Assets (Beginning of Year)	\$ 8,031,720	\$ 8,334,354	\$ 8,681,510	\$ 8,819,915	\$ 8,991,429
Net Assets (End of Year)	\$ 8,334,354	\$ 8,681,510	\$ 8,819,915	\$ 8,991,429	



Sussex County Fire Service Financial Review and Analysis

**SEAFORD SUMMARY OF FINANCIAL STATEMENTS**

<u>Stmt of Cash Flows</u>	<u>2019</u>	<u>2020</u>	<u>2021*</u> <u>Restated</u>	<u>2022</u>	<u>2023</u>
<b>Cash Flows from Operating Activities</b>					
Public Support			\$ 1,433,876	\$ 1,574,703	\$ 1,691,356
Revenue	\$ 1,920,170	\$ 1,972,846	\$ 513,493	\$ 751,841	\$ 845,472
Interest Receipts	\$ 40,319	\$ 54,568	\$ 45,210	\$ 15,719	\$ 59,776
Other Receipts	\$ 36,170	\$ 26,167	\$ 8,562	\$ 19,703	\$ 19,915
Payments to Vendors	\$ (810,003)	\$ (774,860)	\$ (763,048)	\$ (845,084)	\$ (921,319)
Salaries	\$ (506,558)	\$ (501,267)	\$ (694,714)	\$ (798,490)	\$ (1,029,371)
Net Cash Flows From Operating Activities	\$ 680,098	\$ 777,454	\$ 543,379	\$ 718,392	\$ 665,829
<b>Cash Flows from Financing Activities</b>					
Loan Proceeds from PPP	\$ -	\$ 147,402	\$ -	\$ -	\$ -
<b>Cash Flows from Investing Activities</b>					
Proceeds from the Sale of Equipment	\$ 213,760	200			
Purchase of Property and Equipment	\$ (510,063)	\$ (747,246)	\$ (193,826)	\$ (351,350)	\$ (125,316)
Net Transfers From (To) Investment Accounts	\$ (340,000)	\$ 560,000	\$ 640,002	\$ (2,879,318)	\$ 1,746,067
Net Cash Provided (Used) by Investing	\$ (636,303)	\$ (187,046)	\$ 446,176	\$ (3,230,668)	\$ 1,620,751
Net Change in Cash and Cash Equivalents	\$ 43,795	\$ 737,810	\$ 989,555	\$ (2,512,276)	\$ 2,286,580

# Sussex County Fire Service Financial Review and Analysis

## SEAFORD VOLUNTEER FIRE COMPANY - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
<b>REVENUES:</b>											
3000	3000-00 - F&R FUND DRIVE	\$ 35,000.00	\$ 40,773.18	\$ 35,000.00	\$ 40,947.19	\$ 35,000.00	\$ 43,216.20	\$ 35,000.00	\$ 42,205.21	\$ 35,000.00	\$ 46,054.90
3005	3005-00 - F&R STATE GRANT	\$ 95,000.00	\$ 142,817.00	\$ 100,000.00	\$ 145,999.00	\$ 115,000.00	\$ 244,142.71	\$ 200,000.00	\$ 148,483.00	\$ 150,000.00	\$ 175,805.00
3010	3010-00 - F&R SPECIAL STATE GRANT	\$ 40,000.00	\$ 75,893.00	\$ 60,000.00	\$ 82,483.12	\$ 60,000.00	\$ 59,307.00	\$ 60,000.00	\$ 71,993.00	\$ 65,000.00	\$ 192,368.00
3015	3015-00 - F&R STATE INSURANCE GRANT	\$ 350,000.00	\$ 448,407.12	\$ 400,000.00	\$ 454,315.53	\$ 400,000.00	\$ 465,237.63	\$ 400,000.00	\$ 511,062.95	\$ 500,000.00	\$ 628,254.36
3020	3020-00 - F&R COUNTY GRANT	\$ 40,000.00	\$ 30,892.22	\$ 40,000.00	\$ 75,224.62	\$ 40,000.00	\$ 51,692.47	\$ 40,000.00	\$ 312,684.29	\$ 40,000.00	\$ 42,403.23
3025	3025-00 - F&R COUNTY ENHANCEMENT	\$ 36,000.00	\$ 60,868.11	\$ 36,000.00	\$ 21,206.49	\$ 30,000.00	\$ 17,633.12	\$ 30,000.00	\$ 32,847.98	\$ 30,000.00	\$ 21,189.28
3030	3030-00 - F&R CITY GRANT	\$ 38,000.00	\$ 38,400.00	\$ 38,000.00	\$ 38,400.00	\$ 38,000.00	\$ 38,400.00	\$ 38,000.00	\$ 38,400.00	\$ 38,000.00	\$ 38,400.00
3040	3040-00 - F&R CONTRIBUTIONS	\$ 1,000.00	\$ 6,032.16	\$ 1,000.00	\$ 3,732.00	\$ 1,000.00	\$ 3,620.00	\$ 1,000.00	\$ 106,359.17	\$ 1,000.00	\$ 3,110.00
3045	3045-00 - F&R LADIES AUXILIARY	\$ -	\$ 720.00	\$ -	\$ 780.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3050	3050-00 - F&R SOFTBALL TOURNAMENT	\$ 15,000.00	\$ 18,878.91	\$ 15,000.00	\$ 13,990.92	\$ 12,000.00	\$ -	\$ 1,000.00	\$ 3,836.45	\$ -	\$ -
3060	3060-00 - F&R MISCELLANEOUS INCOME	\$ 1,000.00	\$ 12,109.46	\$ 1,000.00	\$ 2,566.59	\$ 1,000.00	\$ 2,972.88	\$ -	\$ -	\$ 1,000.00	\$ 88,365.76
3065	3065-00 - F&R INTEREST INCOME	\$ -	\$ 40,295.70	\$ -	\$ 54,542.58	\$ -	\$ 45,196.93	\$ -	\$ -	\$ -	\$ -
3070	3070-00 - F&R SALE OF EQUIPMENT	\$ -	\$ 44,970.48	\$ 4,000.00	\$ 201.00	\$ 4,000.00	\$ (32,604.00)	\$ -	\$ (22,573.64)	\$ -	\$ -
3075	3075-00 - F&R BARS	\$ 10,000.00	\$ 4,110.00	\$ 5,000.00	\$ 5,607.90	\$ 2,500.00	\$ 2,880.01	\$ 2,500.00	\$ 1,895.00	\$ 2,000.00	\$ 3,332.00
3080	3080-00 - F&R VENDING	\$ 2,000.00	\$ 2,701.36	\$ 2,000.00	\$ 346.00	\$ 500.00	\$ 674.00	\$ 500.00	\$ 555.00	\$ 500.00	\$ 1,390.00
3089	3089-00 - F&R HOUSE RENTAL	\$ 9,480.00	\$ 9,504.00	\$ 9,480.00	\$ 6,380.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3090	3090-00 - F&R TRAIN/TOY SHOW	\$ 3,500.00	\$ -	\$ -	\$ 5,360.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,760.00
3095	3095-00 - F&R HALL RENTAL	\$ 15,000.00	\$ 19,950.00	\$ 15,000.00	\$ 19,050.00	\$ 10,000.00	\$ 7,650.00	\$ 7,500.00	\$ 19,010.00	\$ 7,500.00	\$ 12,200.00
3098	3098-00 - F&R STOREKEEPER	\$ 250.00	\$ 115.00	\$ 250.00	\$ 349.00	\$ 250.00	\$ 85.00	\$ 250.00	\$ 30.00	\$ 100.00	\$ -
3099	3099-00 - F&R CHICKEN BBQ	\$ 5,000.00	\$ 3,928.00	\$ 4,000.00	\$ 2,158.00	\$ 4,000.00	\$ -	\$ 2,500.00	\$ 3,099.27	\$ 2,500.00	\$ 2,986.00
4000	4000-00 - FA FUND DRIVE	\$ 50,000.00	\$ 64,980.00	\$ 50,000.00	\$ 72,015.00	\$ 50,000.00	\$ 71,540.00	\$ 50,000.00	\$ 23,976.00	\$ 50,000.00	\$ 67,945.00
4010	4010-00 - FA SPECIAL STATE GRANT	\$ 40,000.00	\$ 57,555.00	\$ 50,000.00	\$ 70,822.00	\$ 60,000.00	\$ 36,504.00	\$ 60,000.00	\$ 43,342.00	\$ 50,000.00	\$ 87,410.00
4015	4015-00 - FA COUNTY GRANT	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	\$ -
4020	4020-00 - FA - FEDERAL GRANT	\$ -	\$ -	\$ -	\$ 34,505.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4025	4025-00 - FA MISCELLANEOUS INCOME	\$ 250.00	\$ 3,267.92	\$ 250.00	\$ 1,968.63	\$ 250.00	\$ 1,900.00	\$ 250.00	\$ 1,800.96	\$ 250.00	\$ 5,561.21
4030	4030-00 - FA INTEREST INCOME	\$ -	\$ 218.46	\$ -	\$ 329.04	\$ -	\$ 194.77	\$ -	\$ 15,719.42	\$ -	\$ 59,775.70
4035	4035-00 - FA SERVICE FEES	\$ 700,000.00	\$ 720,601.85	\$ 700,000.00	\$ 677,429.93	\$ 700,000.00	\$ 673,490.08	\$ 700,000.00	\$ 723,130.70	\$ 700,000.00	\$ 829,272.00
4040	4040-00 - FA SALE OF EQUIPMENT	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4045	4045-00 - FA COUNTY FUNDS PAID ATTENDANTS	\$ 80,000.00	\$ 90,761.00	\$ 80,000.00	\$ 117,585.23	\$ 80,000.00	\$ 135,321.08	\$ 100,000.00	\$ 119,023.00	\$ 100,000.00	\$ 207,412.49
4050	4050-00 - FA STATE INSURANCE GRANT	\$ 50,000.00	\$ 69,496.03	\$ 60,000.00	\$ 71,848.97	\$ 60,000.00	\$ 77,277.31	\$ 60,000.00	\$ 103,165.87	\$ 75,000.00	\$ 75,000.00
4099	4099-00 - UNREALIZED GIL ON INVESTMENTS	\$ -	\$ 40,748.00	\$ -	\$ 89,364.50	\$ -	\$ (32,838.50)	\$ -	\$ (54,132.64)	\$ -	\$ (13,754.90)
4900	4900-00 - Ladies Auxiliary Income	\$ -	\$ 23,965.31	\$ -	\$ 19,440.68	\$ -	\$ 7,888.29	\$ -	\$ 19,147.74	\$ -	\$ 18,524.81
4950	4950-00 - Ladies Auxiliary Interest Incom	\$ -	\$ 21.82	\$ -	\$ 26.30	\$ -	\$ 13.27	\$ -	\$ -	\$ -	\$ -
	Other Income										
9500	9500 - PPP Loan Forgiveness						\$ 147,401.60				
		\$ 1,626,980.00	\$ 2,088,481.09	\$ 1,716,480.00	\$ 2,139,475.93	\$ 1,719,000.00	\$ 2,079,297.85	\$ 1,799,000.00	\$ 2,275,560.73	\$ 1,858,350.00	\$ 2,598,764.84
<b>EXPENDITURES:</b>											
5000	5000-00 - ADMINISTRATION	\$ 25,000.00		\$ 75,000.00		\$ 65,000.00		\$ 65,000.00		\$ 75,000.00	
	5000-01 - MEETINGS/SEMINARS/NATIONAL		\$ 600.00		\$ 4,091.93				\$ 780.58		\$ 700.00
	5000-02 - ANNUAL STATE CONFERENCE		\$ 3,242.80		\$ 3,459.20				\$ 4,187.70		\$ 4,172.73
	5000-03 - PROFESSIONAL SERVICES		\$ 9,118.47		\$ 24,801.99		\$ 9,399.43		\$ 18,116.56		\$ 10,280.76
	5000-00 - ADMINISTRATION - Other		\$ 1,214.75		\$ 1,183.75				\$ 5.00		\$ 317.19
5100	5100-00 - MEALS FOR FIREMEN	\$ 30,000.00		\$ 30,000.00		\$ 35,000.00		\$ 35,000.00		\$ 30,000.00	
	5100-01 - PICNIC(LABOR DAY)		\$ 2,142.54		\$ 2,435.02						
	5100-02 - ANNUAL MEETING		\$ 1,209.68		\$ 1,249.20		\$ 1,131.75		\$ 994.43		\$ 1,222.66
	5100-03 - FIRE SCHOOLS		\$ 494.27		\$ 123.00		\$ 185.78		\$ 628.14		\$ 690.60
	5100-04 - ANNUAL BANQUET		\$ 16,069.44		\$ 17,402.60		\$ 200.00		\$ 3,600.00		\$ 9,764.65
	5100-05 - FIRE GROUND		\$ 172.86		\$ 171.00		\$ 356.91		\$ 43.66		\$ 586.68
	5100-06 - MISCELLANEOUS		\$ 5,083.67		\$ 5,257.39		\$ 4,108.56		\$ 3,097.25		\$ 6,279.96
	5100-07 - CHRISTMAS PARTY		\$ 287.43		\$ 1,020.55				\$ 591.09		\$ 924.43
	5100-08 Crab Feast						\$ 1,377.16				\$ 2,756.65
	5100-09 - WEDNESDAY NIGHT		\$ 544.72		\$ 603.82		\$ 870.71		\$ 1,978.21		\$ 694.83
	5100.10 Duty Crew						\$ 662.31		\$ 2,296.32		\$ 1,139.52
	5100-00 - MEALS FOR FIREMEN - Other		\$ -								
5200	5200-00 - INSURANCE	\$ 20,000.00	\$ 19,267.89	\$ 20,000.00	\$ 15,438.09	\$ 20,000.00	\$ 11,480.16	\$ 20,000.00	\$ 17,032.98	\$ 20,000.00	\$ 17,478.59
5300	5300-00 - BUILDING	\$ 60,000.00		\$ 60,000.00		\$ 60,000.00		\$ 60,000.00		\$ 50,000.00	
	5300-01 - ENGINE ROOM		\$ 2,981.69		\$ 2,054.00		\$ 6,251.14		\$ 6,241.95		\$ 14,994.26
	5300-02 - RECREATION ROOM		\$ 1,946.95		\$ 3,020.00		\$ 953.46				\$ 1,852.50
	5300-03 - MEETING ROOM				\$ 386.48						

# Sussex County Fire Service Financial Review and Analysis

## SEAFORD VOLUNTEER FIRE COMPANY - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	5300-04 OFFICE COMPLEX		\$ 367.95				\$ 364.91		\$ 1,558.00		\$ 2,304.62
	5300-05 OTHER		\$ 21,381.48		\$ 16,161.89		\$ 15,975.60		\$ 11,702.96		\$ 23,776.50
	5300-06 BANQUET HALL		\$ 16,863.29		\$ 21,636.00		\$ 995.00		\$ 14,195.98		\$ 8,842.50
	5300-00 BUILDING - Other										
5400	5400-00 OPERATING EXPENSES	\$ 30,000.00		\$ 30,000.00		\$ 25,000.00		\$ 30,000.00		\$ 25,000.00	
	5400-01 OFFICE		\$ 4,570.73		\$ 3,828.90		\$ 4,909.35		\$ 4,611.75		\$ 4,426.74
	5400-02 BUILDING		\$ 11,116.66		\$ 16,737.04		\$ 13,235.78		\$ 9,384.46		\$ 9,390.41
	5400-03 POSTAGE		\$ 556.02		\$ 757.66		\$ 692.13		\$ 473.82		\$ 355.57
	5400-05 OTHER		\$ 1,633.69		\$ 967.84		\$ 1,374.48		\$ 644.00		\$ 1,401.56
	5400-00 OPERATING EXPENSES - Other										
5500	5500-00 DUES	\$ 6,000.00		\$ 6,000.00		\$ 6,000.00		\$ 6,000.00		\$ 6,000.00	
	5500-01 STATE		\$ 7,149.00		\$ 224.00		\$ 6,702.00		\$ 172.00		\$ 3,662.00
	5500-02 COUNTY		\$ 810.00		\$ 710.00		\$ 280.00		\$ 520.00		\$ 605.00
	5500-00 DUES - Other								\$ 175.00		
5600	5600-00 TELEPHONE	\$ 10,000.00		\$ 12,500.00		\$ 6,500.00		\$ 5,000.00		\$ 5,000.00	
	5600-01 HOUSE		\$ 5,152.15		\$ 5,631.50		\$ 3,099.46		\$ 2,741.53		\$ 2,425.73
	5600-02 CELL - ADMINISTRATIVE		\$ 3,353.13		\$ 4,668.69		\$ 865.38		\$ 1,310.59		\$ 1,382.05
	5600-03 CELL - FIRST AID		\$ 1,744.31		\$ 2,793.59						
	5600-00 TELEPHONE - Other		\$ -								
5700	5700-00 MEDICAL - Physicals	\$ 5,000.00	\$ 1,106.00	\$ 5,000.00	\$ 3,050.00	\$ 5,000.00	\$ 2,037.00	\$ 5,000.00	\$ 1,518.00	\$ 5,000.00	\$ 1,074.00
5800	5800-00 MEMBERS RECOGNITION	\$ 8,000.00		\$ 8,000.00		\$ 8,000.00		\$ 15,000.00		\$ 15,000.00	
	5800-01 FLOWERS		\$ 1,278.75		\$ 538.49		\$ 1,636.74		\$ 641.58		\$ 429.75
	5800-02 AWARDS		\$ 3,655.90		\$ 6,546.99		\$ 1,807.25		\$ 400.00		\$ 5,755.63
	5800-00 MEMBERS RECOGNITION - Other										
5900	5900-00 COMMITTEE EXPENSES	\$ 1,000.00	\$ 153.92	\$ 500.00	\$ -	\$ 500.00	\$ 293.97	\$ 500.00	\$ 32.48		\$ 44.25
5905	5905-00 DATA PROCESSING	\$ 12,000.00	\$ 5,646.33	\$ 10,000.00	\$ 7,139.83	\$ 10,000.00	\$ 8,043.62	\$ 10,000.00	\$ 8,113.54	\$ 10,000.00	\$ 12,932.35
5910	5910-00 UNEMCUMBERED	\$ 2,500.00	\$ 200.00	\$ 2,500.00	\$ 269.36	\$ 2,500.00	\$ 65.00	\$ 2,500.00	\$ 150.00	\$ 1,500.00	
5915	5915-00 PENSION	\$ 50,000.00	\$ 45,632.22	\$ 50,000.00	\$ 36,271.50	\$ 50,000.00	\$ 43,038.64	\$ 50,000.00	\$ 42,338.02	\$ 50,000.00	\$ 53,245.10
5920	5920-00 FUND DRIVE - F&R	\$ 8,000.00	\$ 7,250.00	\$ 8,000.00	\$ 7,832.12	\$ 8,000.00	\$ 7,416.68	\$ 8,000.00	\$ 8,476.89	\$ 8,000.00	\$ 7,761.76
5925	5925-00 SOFTBALL TOURNAMENT	\$ 15,000.00	\$ 19,178.91	\$ 15,000.00	\$ 14,290.92	\$ 15,000.00	\$ -		\$ -	\$ -	\$ 3,228.12
5930	5930-00 TRAIN/TOY SHOW	\$ 1,500.00	\$ -	\$ -	\$ 2,821.84	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -
5936	5936-00 SPECIAL EVENTS/OPERATIONS		\$ -	\$ -	\$ 6,233.41	\$ 1,000.00	\$ 2,699.35	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
5940	5940-00 ATLANTA ROAD PROPERTY	\$ 1,500.00	\$ 3,955.00	\$ 2,500.00	\$ 1,215.00	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,755.00	\$ 2,500.00	\$ 2,594.20
5941	5941-00 SMITH PROPERTY	\$ 7,500.00	\$ 3,645.25	\$ 5,000.00	\$ 1,627.10	\$ 5,000.00	\$ 4,697.20	\$ 5,000.00	\$ 657.90		
5942	5942-00 STORAGE BUILDING AND GRILL	\$ 1,500.00	\$ 2,105.39	\$ 2,000.00	\$ 360.81	\$ 2,000.00	\$ 799.81	\$ 5,000.00	\$ 895.18	\$ 3,000.00	\$ 500.52
5945	5945-00 TRIPS	\$ 1,000.00	\$ -	\$ 500.00	\$ 22.00	\$ 500.00	\$ -	\$ 500.00	\$ 49.09		\$ 95.74
5950	5950-00 BARS	\$ 8,000.00	\$ 1,241.77	\$ 5,000.00	\$ 1,621.88	\$ 5,000.00	\$ 716.82	\$ 5,000.00	\$ 1,183.79	\$ 5,000.00	\$ 1,950.56
5955	5955-00 VENDING	\$ 3,500.00	\$ 436.90	\$ 2,500.00	\$ 230.32	\$ 2,500.00	\$ 711.76	\$ 2,500.00	\$ 655.50	\$ 2,500.00	\$ 886.81
5957	5957-00 CHICKEN BBQ	\$ 5,000.00	\$ 1,187.04	\$ 3,000.00	\$ 1,295.88	\$ 3,000.00	\$ 156.40	\$ 3,000.00	\$ 915.72		\$ 1,040.14
5958	5958-00 MEMBER RETENTION/APPRECIATION			\$ -	\$ -	\$ 20,000.00	\$ 2,778.33	\$ 20,000.00	\$ 11,963.52	\$ 25,000.00	\$ 13,351.09
5970	□							\$ 100,000.00	\$ 15,530.35	\$ 78,865.13	\$ 21,742.53
6000	6000-00 TRAINING	\$ 12,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00	
	6000-01 DELAWARE STATE FIRE SCHOOL		\$ 2,185.00		\$ 1,535.35		\$ 4,240.00		\$ 2,700.93		\$ 4,996.25
	6000-02 IN-HOUSE FIRE SCHOOLS		\$ 1,821.44		\$ 268.33		\$ 261.08		\$ 1,427.54		\$ 3,490.67
	6000-03 Out of State Fire School				\$ 45.00		\$ 360.00		\$ 4,521.27		\$ 4,800.00
	6000-04 SEMINARS		\$ 75.00						\$ 6,267.78		\$ 300.00
	6000-00 TRAINING - Other										
6100	6100-00 FIRE PREVENTION	\$ 3,000.00		\$ 3,000.00		\$ 3,000.00		\$ 3,000.00		\$ 3,000.00	
	6100-01 PUBLIC AWARENESS PROGRAMS		\$ 126.50		\$ 1,783.00				\$ 1,801.76		
	6100-02 FIRE PREVENTION WEEK		\$ 2,242.02		\$ 2,935.95		\$ 1,032.49		\$ 1,818.50		\$ 3,856.32
	6100-00 FIRE PREVENTION - Other				\$ -						
6200	6200-00 MAINTENANCE	\$ 100,000.00		\$ 100,000.00		\$ 130,000.00		\$ 130,000.00		\$ 130,000.00	
	6200-01 MAINT. A-87		\$ 90.97		\$ 1,399.24		\$ 9,921.74		\$ 13,894.05		\$ 13,790.05
	6200-02 MAINT B-87						\$ 3,894.40		\$ 659.87		\$ 10,792.76
	6200-03 MAINT C-87						\$ 4,521.91		\$ 2,126.25		\$ 4,130.26
	6200-05 RESCUE BOAT		\$ 119.43		\$ 415.54		\$ 1,916.23		\$ 441.50		\$ 489.30
	6200-09 87-00 KABOTA		\$ 1,237.91		\$ 10.10				\$ 167.46		
	6200-10 87-10		\$ 1,176.98		\$ 1,294.78		\$ 540.95				\$ 2,517.46
	6200-11 87-1		\$ 1,081.64		\$ 1,003.05		\$ 778.24		\$ 1,683.61		\$ 10,442.44
	6200-12 87-2		\$ 17,328.05		\$ 23,310.29		\$ 16,220.52		\$ 15,077.09		\$ 16,850.98
	6200-13 87-3		\$ 2,973.15		\$ -						



# Sussex County Fire Service Financial Review and Analysis

## SEAFORD VOLUNTEER FIRE COMPANY - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
	6200-14 - 87-4		\$ 3,226.15		\$ 250.00				\$ 427.35		
	6200-15 - 87-5		\$ 13,327.91		\$ 2,354.21		\$ 2,392.95		\$ 5,409.06		\$ 24,265.24
	6200-16 - 87-6		\$ 5,852.38		\$ 12,127.00		\$ 7,988.12		\$ 16,231.42		\$ 23,989.82
	6200-17 - 87-7		\$ 17,751.47		\$ 39,257.49		\$ 22,942.40		\$ 31,860.89		\$ 45,915.66
	6200-18 - 87-11		\$ 2,576.35		\$ 2,092.35				\$ 82.45		\$ 388.34
	6200-19 - 87-9		\$ 4,580.60		\$ 5,243.36		\$ 5,932.07		\$ 12,003.90		\$ 10,533.05
	6200-20 - 87-12		\$ 1,704.16		\$ 593.23		\$ 4,493.84		\$ 2,991.88		\$ 3,284.19
	6200-21 - 87-8 - COMMAND		\$ 218.90		\$ 242.29		\$ 830.86		\$ 2,161.87		\$ 6,927.15
	6200-30 - MISC TRUCK MAINT		\$ 1,212.07		\$ 1,448.76		\$ 3,414.43		\$ 1,779.81		\$ 5,369.99
	6200-40 - MISC EQUIP MAINT		\$ 5,677.47		\$ 3,527.82		\$ 11,114.71		\$ 17,432.98		\$ 10,007.43
	6200-00 - MAINTENANCE - Other										
6220	6220-00 - COMMUNICATIONS					\$ 20,000.00		\$ 20,000.00		\$ 20,000.00	
	6220-02 Radio Accessories						\$ 5,890.70		\$ 404.40		
	6220-03 Radio Maintenance Trucks						\$ 20.81		\$ 1,611.04		
	6200-04 Radio Maintenance EMS						\$ 1,627.00				
	6220-05 CAD - Maintenance & Expense								\$ 5,324.71		\$ 5,173.10
	6620-06 Communications Other						\$ 4,608.90		\$ 779.80		\$ 10,514.87
	6220-07 Cell Fire & Rescue						\$ 3,906.84		\$ 3,837.48		\$ 4,239.12
	6220-08 Cell EMS						\$ 2,271.90		\$ 2,267.18		\$ 2,480.24
	6220-00 Communications Other										
6230	6230-00 - SCBA					\$ 10,000.00	\$ 7,071.80	\$ 10,000.00	\$ 6,981.66	\$ 10,000.00	\$ 9,214.30
6250	6250-00 - ANNUAL TESTING	\$ 10,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00	
	6250-01 - PUMP TESTING		\$ 1,279.40		\$ 750.00		\$ 837.50		\$ 1,290.00		\$ 5,690.06
	6250-05 - HOSE TESTING		\$ 3,316.88		\$ 2,957.08		\$ 4,068.30		\$ 4,116.00		\$ 3,944.16
	6250-10 - GROUND LADDERS TESTING		\$ 800.00		\$ 600.00		\$ 755.00		\$ 885.00		\$ 1,015.00
	6250-15 LADDER TRUCK		\$ 1,795.00				\$ 3,315.00				\$ 3,670.00
	6250-00 - ANNUAL TESTING - Other										
6300	6300-00 - FUEL	\$ 5,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00	
	6300-01 - FIRE POLICE FUEL REIMBURSEMENT		\$ 2,798.36		\$ 3,536.26		\$ 4,946.64		\$ 4,916.89		\$ 5,011.17
	6300-05 - TOOLS		\$ 21.46		\$ 512.97						\$ 156.48
	6300-00 - FUEL - Other		\$ 417.52								
6400	6400-00 - MEMBERS EQUIPMENT	\$ 35,000.00		\$ 40,000.00		\$ 40,000.00		\$ 40,000.00		\$ 40,000.00	
	6400-01 - UNIFORMS		\$ 20.50		\$ 251.00		\$ 1,064.55				\$ 820.86
	6400-02 - HELMETS		\$ 4,531.50		\$ 1,248.10		\$ 4,777.50		\$ 773.55		\$ 1,655.29
	6400-03 - COATS/BUNKER PANTS		\$ 24,860.28		\$ 350.00		\$ 26,643.43		\$ 1,625.00		\$ 2,541.00
	6400-04 - BOOTS/GLOVES		\$ 3,611.40		\$ 203.80		\$ 5,664.64		\$ 3,375.00		\$ 1,101.80
	6400-05 - MEMBERS EQUIP MAINT		\$ 520.00		\$ 486.00						\$ 280.45
	6400-06 - MISC FIRE GROUND EQUIP		\$ 905.50		\$ 161.55						
	6400-07 - MISC CLOTHING				\$ 2,561.79				\$ 2,587.60		\$ 186.61
	6400-09 Storekeeper								\$ 328.68		
	6400-10 Fire Police		\$ 451.94				\$ 313.64		\$ 205.36		\$ 1,363.78
	6400-11 Members Equipment - Other		\$ 116.00				\$ 224.00		\$ 328.87		\$ 40.03
6500	6500-00 - NEW EQUIPMENT	\$ 35,000.00		\$ 35,000.00		\$ 30,000.00		\$ 40,000.00		\$ 30,000.00	
	6500-01 Breathing Apparatus								\$ 154.89		
	6500-02 - HAND TOOLS		\$ 7,741.26		\$ 2,644.17		\$ 2,609.88		\$ 3,517.68		
	6500-03 - POWER TOOLS		\$ 650.34		\$ 1,130.34						\$ 410.00
	6500-04 Appliances		\$ 2,465.00								
	6500-05 Hose		\$ 3,370.50				\$ 892.99				\$ 2,170.70
	6500-06 - HOSE FITTINGS & SUPPORT EQUIP		\$ 3,381.23		\$ 999.49		\$ 1,924.42		\$ 1,285.10		
	6500-07 - RADIOS				\$ 173.40						
	6500-08 Hazmat Equipment						\$ 1,089.16		\$ 1,619.65		\$ 2,392.14
	6500-10 - NEW EQUIPMENT - OTHER		\$ 3,525.08		\$ 8,602.21		\$ 1,230.67		\$ 1,501.13		\$ 3,718.48
	6500-11 - VEHICLES				\$ 126.00				\$ 109.94		
	6500-00 - NEW EQUIPMENT - Other										
6600	6600-00 - OPERATING SUPPLIES	\$ 4,000.00		\$ 4,000.00		\$ 4,000.00		\$ 4,000.00		\$ 4,000.00	
	6600-01 - FOAM		\$ 2,331.89		\$ 840.00		\$ 1,040.00		\$ 1,290.00		
	6600-05 - MISC.		\$ 320.00		\$ 200.00		\$ 34.57		\$ 146.90		
	6600-10 - OIL DRY		\$ 359.64		\$ 569.08		\$ 1,563.28		\$ 831.00		\$ 2,018.40
	6600-00 - OPERATING SUPPLIES - Other		\$ -								
	66900 - Reconciliation Discrepancies										
7000	7000-00 - FIRST AID FUND DRIVE	\$ 9,000.00	\$ 14,320.63	\$ -	\$ 8,405.98	\$ 9,000.00	\$ 9,529.85	\$ 9,000.00	\$ 7,232.62	\$ 9,000.00	\$ 999.32

# Sussex County Fire Service Financial Review and Analysis

## SEAFORD VOLUNTEER FIRE COMPANY - CY19-23 BUDGETS & ACTUALS

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
7100	7100-00 - FIRST AID:	\$ 975,000.00		\$ 918,000.00		\$ 980,000.00		\$ 1,100,000.00		\$ 1,491,000.00	
	7100-01 Fuel Ambulance								\$ 51.44		
	7100-02 - VEHICLE MAINTENANCE OTHER		\$ 474.83		\$ 149.46		\$ 149.39		\$ 239.45		
	7100-03 - EQUIPMENT MAINTENANCE		\$ 4,876.82		\$ 4,846.37		\$ 3,913.61		\$ 22,942.91		\$ 8,463.31
	7100-04 - MEDICAL SUPPLIES		\$ 20,377.79		\$ 15,926.28		\$ 36,234.41		\$ 32,547.77		\$ 28,834.84
	7100-05 - CLOTHING		\$ 3,536.49		\$ 3,763.49		\$ 16,586.52		\$ 10,690.83		\$ 12,774.55
	7100-06 - MEALS				\$ 111.97		\$ 312.03		\$ 719.18		\$ 1,954.80
	7100-07 - TRAINING		\$ 1,750.00		\$ 630.00		\$ 1,877.58		\$ 135.00		\$ 674.95
	7100-09 - ADMINISTRATIVE		\$ 74,272.58		\$ 66,590.82		\$ 41,518.92		\$ 44,348.45		\$ 53,902.88
	7100-10 - MISCELLANEOUS		\$ 1,295.09		\$ 672.41		\$ 4,552.28		\$ 6,133.96		\$ 17,148.11
	7100-11 - NEW EQUIPMENT		\$ 2,184.93		\$ 5,453.13		\$ 4,401.84		\$ 2,433.94		\$ 1,640.20
	7100-12 - ATTENDANTS WAGES		\$ 506,557.98		\$ 501,267.25		\$ 694,713.50		\$ 798,490.48		\$ 1,029,370.91
	7100-13 - PAYROLLTAXES		\$ 59,645.43		\$ 50,443.46		\$ 69,556.65		\$ 83,668.09		\$ 77,235.10
	7100-14 - EMPLOYEE BENEFITS		\$ 191,534.92		\$ 201,958.07		\$ 216,296.65		\$ 187,024.09		\$ 172,044.08
	7100-20 - MAINTENANCE - A-87		\$ 7,583.78		\$ 12,714.39						
	7100-21 - MAINTENANCE - B-87		\$ 13,350.58		\$ 11,209.62						
	7100-22 - MAINTENANCE - C-87		\$ 937.07		\$ 978.70						
	7100-00 - FIRST AID-- Other										
7145	7145-00 - F&R Depreciation		\$ 362,118.15		\$ 388,248.50		\$ 385,908.59		\$ 278,462.86		\$ 268,529.71
7150	7150-00 - FA - DEPRECIATION		\$ 106,282.53		\$ 127,941.83		\$ 102,235.30		\$ 182,008.70		\$ 168,028.98
8000	8000-00 - CAPITAL EXPENDITURES		\$ -	\$ 629,896.00							
	8000-01 Ladder 87							\$ 15,000.00	\$ 34,896.00	\$ 75,000.00	\$ 710.26
	8000-02 New Ambulance					\$ 275,000.00					
	8000-03 New Vending Machine					\$ 30,000.00		\$ 15,000.00			
	8000-04 Lucas Device					\$ 20,000.00		\$ 15,000.00			
	8000-05 New Hose/Equipment New Engine					\$ 100,000.00		\$ 25,000.00			
	8000-06 New Aeds					\$ 50,000.00		\$ 50,000.00			
	8000-07 Traffic Control Vehicle							\$ 125,000.00			
	8900-00 - Ladies Auxiliary Expenses		\$ 21,934.08		\$ 12,780.70		\$ 4,555.70		\$ 13,792.51		\$ 8,913.88
	7100-15 FA - Service Charges		\$ 4.00		\$ 4.00				\$ 4.00		\$ 16.87
	<b>Total Expenditures:</b>	<b>\$1,500,000.00</b>	<b>\$1,784,962.86</b>	<b>\$2,107,896.00</b>	<b>\$1,792,319.39</b>	<b>\$2,087,000.00</b>	<b>\$1,945,902.91</b>	<b>\$2,085,500.00</b>	<b>\$2,104,046.53</b>	<b>\$2,255,365.13</b>	<b>\$2,387,249.39</b>
	<b>Fund Balance/Retained Earnings:</b>	<b>\$126,980.00</b>	<b>\$303,518.23</b>	<b>-\$391,416.00</b>	<b>\$347,156.54</b>	<b>-\$368,000.00</b>	<b>\$133,394.94</b>	<b>-\$366,500.00</b>	<b>\$171,514.20</b>	<b>-\$397,015.13</b>	<b>\$211,515.45</b>

## Appendix C22 - Selbyville



Sussex County Fire Service Financial Review and Analysis

**Selbyville - SUMMARY OF FINANCIAL STATEMENTS**

<u>Stmnt of Financial Position</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Assets</b>					
Current Assets					
Cash and Cash Equivalents	\$ 208,498	\$ 369,941	\$ 390,258	\$ 614,949	\$ 907,608
Investments	\$ 844,939	\$ 677,145	\$ 712,474	\$ 736,635	\$ 775,358
Total Current Assets	\$ 1,053,437	\$ 1,047,086	\$ 1,102,732	\$ 1,351,584	\$ 1,682,966
Property and Equipment					
Land	\$ 469,701	\$ 469,701	\$ 469,701	\$ 469,701	\$ 469,701
Land Improvements	\$ 49,885	\$ 49,885	\$ 49,885	\$ 90,168	\$ 90,168
Building	\$ 1,100,647	\$ 1,359,556	\$ 1,385,917	\$ 1,403,361	\$ 1,826,958
Equipment	\$ 5,327,889	\$ 5,408,822	\$ 5,393,480	\$ 5,514,731	\$ 5,600,524
Furniture and Fixtures	\$ 29,571	\$ 34,853	\$ 23,763	\$ 29,614	\$ 29,615
Accumulated Depreciation	\$(3,375,192)	\$(3,646,555)	\$(3,475,274)	\$(3,739,789)	\$(3,959,690)
Total Property and Equipment, Net	\$ 3,602,501	\$ 3,676,262	\$ 3,847,472	\$ 3,767,786	\$ 4,057,276
Total Assets	\$ 4,655,938	\$ 4,723,348	\$ 4,950,204	\$ 5,119,370	\$ 5,740,242
<b>Liabilities and Net Assets</b>					
Payroll Liabilities					\$ 413
Current Portion of Long-Term Debt	\$ 127,244	\$ 107,110	\$ 57,159	\$ 24,245	\$ 24,732
Total Current Liabilities	\$ 127,244	\$ 107,110	\$ 57,159	\$ 24,245	\$ 25,145
Non-Current Liability	\$ 252,718	\$ 196,682	\$ 139,522	\$ 115,278	\$ 190,545
Total Liabilities	\$ 379,962	\$ 303,792	\$ 196,681	\$ 139,523	\$ 215,690
<b>Net Assets</b>					
Without Donor Restrictions	\$ 4,275,976	\$ 4,419,556	\$ 4,753,523	\$ 4,979,847	\$ 5,524,549
With Donor Restrictions					
Total Net Assets	\$ 4,275,976	\$ 4,419,556	\$ 4,753,523	\$ 4,979,847	\$ 5,524,549
<b>Total Liabilities &amp; Net Assets</b>	\$ 4,655,938	\$ 4,723,348	\$ 4,950,204	\$ 5,119,370	\$ 5,740,239

Sussex County Fire Service Financial Review and Analysis

**Selbyville - SUMMARY OF FINANCIAL STATEMENTS**

Stmnt of Activities & Changes	2019	2020	2021	2022	2023
<b>Support, Grants and Other Revenue</b>					
Donations	\$ 12,879	\$ 13,256.00	\$ 21,831	\$ 14,386	\$ 25,857.00
Government support					
State of Delaware	\$ 673,170	\$ 669,938.00	\$ 939,684	\$ 895,574	\$ 978,237.00
Sussex County	\$ 220,396	\$ 181,695.00	\$ 169,864	\$ 209,489	\$ 224,011.00
Town of Selbyville	\$ 18,611	\$ 10,430.00	\$ 18,224	\$ 37,279	\$ 58,272.00
Employee Retention Credit					\$ 114,943.00
USDA Grant					\$ 96,341.00
Ambulance- Third party billings	\$ 152,852	\$ 121,326.00	\$ 161,106	\$ 185,439	\$ 212,218.00
Fundraising	\$ 50,450	\$ 28,978.00	\$ 67,102	\$ 43,113	\$ 88,141.00
Gifts in Kind					\$ 1,800.00
Hall Rental	\$ 14,390	\$ 3,200.00	\$ 7,500	\$ 17,570	\$ 14,700.00
Investment Return	\$ 45,487	\$ 33,414.00	\$ 35,742	\$ 24,597	\$ 51,395.00
Disposal of Property and Equipment	\$ (31,519)	\$ 525.00	\$ (2,874)		\$ 2,452.00
PPP Forgiveness	\$ -	\$ 50,959.00	\$ 51,075		\$ -
Insurance Proceeds					\$ 29,110.00
Miscellaneous	\$ 3,825	\$ 28,112.00	\$ 4,524	\$ 5,445	\$ 4,629.00
<b>Total Public Support &amp; Contributions + Reve</b>	<b>\$ 1,160,541</b>	<b>\$ 1,141,833</b>	<b>\$ 1,473,778</b>	<b>\$ 1,432,892</b>	<b>\$ 1,902,106</b>
<b>Expenses</b>					
Program Services	\$ 766,419	\$ 916,520	\$ 1,055,454	\$ 1,084,948	\$ 1,156,883
Administration	\$ 88,579	\$ 77,396	\$ 70,719	\$ 107,287	\$ 161,068
Fundraising	\$ 14,245	\$ 4,337	\$ 13,638	\$ 14,333	\$ 39,453
<b>Expenses</b>	<b>\$ 869,243</b>	<b>\$ 998,253</b>	<b>\$ 1,139,811</b>	<b>\$ 1,206,568</b>	<b>\$ 1,357,404</b>
Net Assets (Beginning of Year)	\$ 3,984,678	\$ 4,275,976	\$ 4,419,556	\$ 4,753,523	\$ 4,979,847
Net Assets (End of Year)	\$ 4,275,976	\$ 4,419,556	\$ 4,753,523	\$ 4,979,847	\$ 5,524,549
Change in Net Assets	\$ 291,298	\$ 143,580	\$ 333,967	\$ 226,324	\$ 544,702

Sussex County Fire Service Financial Review and Analysis

**Selbyville - SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmnt of Functional Expenses</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Auxiliary expenses	\$ 8,564	\$ 7,799	\$ 4,117	\$ 6,061	\$ 12,288
Casual Labor	\$ 599	\$ 599	\$ -	\$ 1,198	\$ 599
Depreciation	\$ 256,648	\$ 299,927	\$ 300,694	\$ 264,516	\$ 276,482
Dues and Subscriptions	\$ 11,264	\$ 14,351	\$ 9,832	\$ 16,848	\$ 19,103
Fuel	\$ 11,203	\$ 10,912	\$ 13,848	\$ 22,060	\$ 22,394
Fund Drive expenses	\$ 14,245	\$ 4,337	\$ 13,638	\$ 14,333	\$ 39,453
Hall rental expense	\$ 2,036	\$ 1,898	\$ 1,035	\$ 2,895	\$ 1,412
Installation of Officers	\$ 8,908	\$ 8,546	\$ 5,207	\$ 11,210	\$ 13,265
Insurance	\$ 60,260	\$ 86,446	\$ 81,990	\$ 101,302	\$ 119,148
Interest Expense	\$ 10,557	\$ 6,715	\$ 4,938	\$ 3,815	\$ 2,670
Miscellaneous	\$ 7,590	\$ 8,126	\$ 8,022	\$ 9,044	\$ 4,733
Payroll Administration	\$ 4,394	\$ 5,303	\$ 7,150	\$ 5,109	\$ 4,218
Pension	\$ 25,742	\$ 26,335	\$ 27,266	\$ 31,672	\$ 32,943
Physicals	\$ 4,695				\$ -
Postage and delivery	\$ 295	\$ 402	\$ 434	\$ 146	\$ 752
Professional fees	\$ 11,438	\$ 11,128	\$ 11,000	\$ 19,640	\$ 10,555
Recruitment and retention/County dinner	\$ 7,363	\$ 5,979	\$ 5,424	\$ 7,691	\$ 8,193
Repairs and maintenance	\$ 87,854	\$ 102,634	\$ 99,995	\$ 146,030	\$ 199,839
Scholarships	\$ -	\$ -	\$ -	\$ 10,000	\$ -
Service awards and plaques	\$ 8,998	\$ 9,970	\$ 5,927	\$ 14,524	\$ 13,057
Supplies	\$ 24,654	\$ 31,045	\$ 52,549	\$ 40,745	\$ 33,516
Taxes and Licenses					\$ 328
Taxes - payroll	\$ 16,855	\$ 24,815	\$ 34,918	\$ 31,650	\$ 32,908
Telephone and interest	\$ 9,541	\$ 9,237	\$ 9,852	\$ 10,057	\$ 9,806
Third-party billing	\$ 13,281	\$ 9,863	\$ 6,942	\$ 8,792	\$ 18,252
Training	\$ 7,635	\$ 2,143	\$ 4,474	\$ 2,818	\$ 9,726
Travel	\$ 11,434	\$ 25	\$ 328	\$ 1,917	\$ 1,924
Uniforms	\$ 24,622	\$ 9,016	\$ 42,565	\$ 17,922	\$ 15,876
Utilities	\$ 17,369	\$ 17,910	\$ 19,906	\$ 25,675	\$ 26,534
Volunteer Appreciation					\$ 4,452
Wages	\$ 201,199	\$ 282,792	\$ 367,760	\$ 378,898	\$ 422,978
<b>TOTAL</b>	<b>\$ 869,243</b>	<b>\$ 998,253</b>	<b>\$ 1,139,811</b>	<b>\$ 1,206,568</b>	<b>\$ 1,357,404</b>

Sussex County Fire Service Financial Review and Analysis

**Selbyville - SUMMARY OF FINANCIAL STATEMENTS**

<b>Stmt of Cash Flows</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Cash Flows from Operating Activities</b>					
Change in Net Assets	\$ 291,298	\$ 143,580	\$ 333,967	\$ 226,324	\$ 544,702
Adjustments to reconcile change in net assets to net cash					
Depreciation	\$ 256,648	\$ 299,927	\$ 300,694	\$ 264,516	\$ 276,482
Increase in payroll liabilities					\$ 413
Loss on disposal of property and equipment	\$ 31,658	\$ -	\$ 3,455	\$ -	\$ (10,092)
Total Adjustments	\$ 288,306	\$ 299,927	\$ 304,149	\$ 264,516	\$ 266,803
Net Cash Provided (Used) by Operating Activities	\$ 579,604	\$ 443,507	\$ 638,116	\$ 490,840	\$ 811,505
<b>Cash Flows from Investing Activities</b>					
Proceeds from the sale of property & equipment	\$ 15,147	0			
Acquisition of property & equipment	\$ (971,103)	\$ (373,688)	\$ (475,359)	\$ (184,830)	\$ (565,969)
Reinvested interest and dividends in investment	\$ 271,957	\$ 167,794	\$ (35,329)	\$ (24,161)	\$ (28,631)
Net Cash Provided (Used) by Investing	\$ (683,999)	\$ (205,894)	\$ (510,688)	\$ (208,991)	\$ (594,600)
<b>Cash Flows from Financing Activities</b>					
Proceeds from Notes Payable	\$ -	\$ 51,075			\$ 100,000
Repayments of Notes payable	\$ (160,005)	\$ (127,245)	\$ (107,111)	\$ (57,158)	\$ (24,246)
Net Cash Provided (Used) by Financing Activities	\$ (160,005)	\$ (76,170)	\$ (107,111)	\$ (57,158)	\$ 75,754
Cash & Cash Equivalents (Beginning of Year)	\$ 472,898	\$ 208,498	\$ 369,941	\$ 390,258	\$ 614,949
Cash & Cash Equivalents (End of Year)	\$ 208,498	\$ 369,941	\$ 390,258	\$ 614,949	\$ 907,608
Net Increase (Decrease) in Cash&CashEquival	\$ (264,400)	\$ 161,443	\$ 20,317	\$ 224,691	\$ 292,659
Interest Paid	\$ 10,557	\$ 6,715	\$ 4,938	\$ 3,815	\$ 2,670



## Sussex County Fire Service Financial Review and Analysis

**SELBYVILLE- CY19-23 BUDGETS & ACTUALS**

**PLEASE NOTE:** Budget figures and actuals were taken from the subsequent year's Proposed Budget document.

CODE		DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
PLEASE NOTE: Budget figures and actuals were taken from the subsequent year's Proposed Budget document.												
REVENUES:												
INCOME		STATE APPROPRIATIONS										
400		Maintenance of Apparatus & Equipm	\$ 26,787.00	\$ 26,787.00	\$27,858.00	\$26,787.00	\$ 27,858.00	\$ 27,858.00	\$27,858.00	\$29,555.00	\$29,555.00	\$35,000.00
401		Maintenance/Operation - Ambulance	\$ 4,536.00	\$ 4,536.00	\$4,717.00	\$4,536.00	\$ 4,717.00	\$ 4,717.00	\$4,717.00	\$5,005.00	\$5,005.00	\$30,000.00
402		Maintenance/Operation - Rescue	\$ 4,536.00	\$ 4,536.00	\$4,717.00	\$4,536.00	\$ 4,717.00	\$ 4,717.00	\$4,717.00	\$5,005.00	\$5,005.00	\$5,500.00
403		Maintenance/Operation - Aerial	\$ 5,292.00	\$ 5,292.00	\$5,504.00	\$5,292.00	\$ 5,504.00	\$ 5,504.00	\$5,504.00	\$5,839.00	\$5,839.00	\$10,000.00
404		Ins. Premium Taxes (Fire)	\$ 430,339.00	\$ 453,582.07	\$453,582.00	\$455,497.22	\$ 455,498.00	\$ 451,651.83	\$455,498.00	\$520,227.06	\$520,227.00	\$610,255.30
405		Leveling-Up Money	\$ 35,154.00	\$ 35,154.00	\$36,560.00	\$35,154.00	\$ 36,560.00	\$ 36,560.00	\$36,560.00	\$38,787.00	\$38,787.00	\$39,951.00
406		Ins. Premium Taxes (Health)	\$ 69,634.00	\$ 69,496.03	\$69,634.00	\$71,848.00	\$ 71,848.00	\$ 93,058.13	\$71,848.00	\$103,165.22	\$103,165.00	\$109,531.11
406.1		Ambulance Co. Dist. Fund	\$ 18,000.00	\$ 20,201.00	\$20,000.00	\$18,622.98	\$ 18,000.00	\$ 15,123.00	\$18,000.00	\$25,252.00	\$25,000.00	\$38,034.00
407		State Ins. Equalization	\$ 32,797.00	\$ 66,287.00	\$48,482.00	\$66,287.00	\$ 63,236.00	\$ 63,236.00	\$63,236.00	\$88,000.00	\$88,000.00	\$88,000.00
408		Hurst Tool (2019/10 Years)	\$ 7,000.00	\$ 7,500.00	\$7,000.00	\$0.00						
408.1		Forestry Firefighting				\$1,574.50						
408.2		Grants				\$102,034.30		\$ 250,000.00		\$100,000.00		\$50,000.00
		COUNTY APPROPRIATIONS										
409		Fire Apparatus	\$ 24,176.00	\$ 24,176.24	\$24,176.00	\$24,176.00	\$ 24,176.00	\$ 24,176.00	\$24,176.00	\$24,176.00	\$24,176.00	\$24,176.24
410		Rescue Apparatus	\$ 3,090.00	\$ 3,090.00	\$3,090.00	\$3,090.00	\$ 3,090.00	\$ 3,090.00	\$3,090.00	\$3,090.00	\$3,090.00	\$3,090.00
411		Ambulance Apparatus	\$ 3,600.00	\$ 3,600.00	\$3,600.00	\$3,600.00	\$ 3,600.00	\$ 3,600.00	\$3,600.00	\$3,600.00	\$3,600.00	\$3,600.00
412		Aerial Apparatus	\$ 4,400.00	\$ 4,400.00	\$4,400.00	\$4,400.00	\$ 4,400.00	\$ 4,400.00	\$4,400.00	\$4,400.00	\$4,400.00	\$4,400.00
413		BLS Funding	\$ 113,177.00	\$ 117,529.63	\$77,583.00	\$76,674.00	\$ 76,674.00	\$ 77,581.00	\$77,581.00	\$107,637.00	\$77,581.00	\$107,305.00
414		Enhancement Funding	\$ 53,000.00	\$ 61,473.74	\$61,000.00	\$64,638.35	\$ 61,000.00	\$ 50,836.37	\$50,836.37	\$66,585.53	\$50,836.37	\$81,439.95
414.1		Realty Transfer Tax	\$ 3,600.00	\$ 6,125.98	\$6,000.00	\$5,117.02	\$ 6,000.00	\$ 6,181.25	\$6,181.25		\$6,181.25	
		TOWN APPROPRIATIONS										
417.1		Enhancement Funding	\$ 14,000.00	\$ 18,611.38	\$18,000.00	\$10,430.21	\$ 18,000.00	\$ 18,223.57	\$18,000.00	\$37,279.34	\$20,000.00	\$58,271.75
		DONATIONS										
418		Third Party Billing	\$ 150,000.00	\$ 132,649.12	\$150,000.00	102,658.78	\$135,000.00	\$ 114,401.32	\$135,000.00	\$155,264.54	\$135,000.00	\$173,782.85
419		Fund Drive - FF/Rescue	\$ 14,000.00	\$ 16,805.00	\$15,000.00	\$14,618.00	\$ 15,000.00	\$ 28,547.00	\$20,000.00	\$14,096.00	\$20,000.00	\$29,087.00
420		Fund Drive - Ambulance	\$ 14,000.00	\$ 15,411.00	\$15,000.00	\$14,360.00	\$ 15,000.00	\$ 20,872.00	\$20,000.00	\$13,662.00	\$20,000.00	\$20,612.00
421		Donations - Memorials	\$ 1,000.00	\$ 4,785.00	\$1,000.00	\$7,630.00	\$ 1,000.00	\$ 21,132.62	\$1,000.00	\$7,650.00	\$1,000.00	\$28,780.39
		OTHER RECEIPTS										
422		Interest Income	\$ 500.00	\$ 645.28	\$500.00	\$254.42	\$ 250.00	\$ 191.15	\$250.00	\$422.84	\$250.00	\$2,648.74
423		Sale of Equipment	\$ 50,000.00	\$ 15,287.12		\$525.00		\$ 580.00				\$2,452.00
424		Refunds & Reimbursements		\$ 3,824.96		\$23,963.59		\$ 3,703.35		\$5,444.90	\$115,000.00	\$159,402.11
425		Miscellaneous - All Other				\$2,682.00						\$16,750.00
425.1		Beebe Transport			\$15,000.00	\$3,200.00		\$ 23,144.00	\$5,000.00	\$4,920.00	\$5,000.00	\$400.00
426		Hall Rental	\$ 9,000.00	\$ 14,389.75			\$ 15,000.00	\$ 7,500.00	\$7,500.00	\$17,570.00	\$10,000.00	\$14,700.00
427		Toy Truck Replicas										
428.1		Rescue/Pumper (State Loan)										
429		Golf Tournament	\$ 15,000.00	\$ 15,395.00	\$15,000.00		\$ 15,000.00	\$ 15,330.00	\$15,000.00	\$12,203.00	\$12,000.00	\$18,970.00
430		Oyster Sandwich Sales	\$ 4,000.00	\$ 2,839.00	\$4,000.00		\$ 4,000.00	\$ 2,828.00	\$4,000.00	\$2,622.00	\$4,000.00	\$0.00
431		Reim. Ladies Aux. Pension	\$ 2,500.00		\$2,700.00							
432		Fund Raising Events	\$ 2,000.00		\$2,000.00		\$ 2,000.00		\$2,000.00			\$1,222.00
433		Cash Transfer from CDs	\$ 700,000.00	\$ 500,000.00	\$350,000.00	\$325,140.26	\$ 360,000.00					
434		Grants USDA									\$100,500.00	\$96,341.41
Total Revenues:			\$1,815,118.00	\$1,654,409.30	\$1,446,103.00	\$1,479,326.63	\$1,447,128.00	\$1,378,742.59	\$1,085,552.62	\$1,401,458.43	\$1,433,197.62	\$1,863,702.85
EXPENDITURES:												
		ADMINISTRATIVE										
501		Stationary	\$ 1,500.00	\$1,461.03	\$1,500.00	\$3,001.05	\$ 1,500.00	\$ 2,605.15	\$ 2,000.00	\$2,813.28	\$ 2,000.00	\$1,766.13
502		Postage	\$ 700.00	\$194.75	\$200.00	\$292.10	\$ 200.00	\$ 442.05	\$ 300.00	\$377.63	\$ 500.00	\$709.59
503		Association Dues	\$ 4,000.00	\$4,514.20	\$4,500.00	\$4,217.00	\$ 4,500.00	\$ 3,515.00	\$ 4,500.00	\$4,079.00	\$ 4,500.00	\$4,487.00
504		State Convention Expenses	\$ 2,000.00	\$1,530.00	\$2,000.00	\$0.00	\$ 2,000.00	\$ 327.00	\$ 1,500.00	\$239.80	\$ 1,500.00	\$371.80
505		Flowers	\$ 1,000.00	\$515.00	\$1,000.00	\$700.00	\$ 1,000.00	\$ 538.60	\$ 1,000.00	\$750.75	\$ 1,000.00	\$620.00
506		Travel & Conferences	\$ 7,000.00	\$9,903.75	\$2,000.00	\$25.00	\$ 2,000.00	\$ -	\$ 2,500.00	\$1,677.00	\$ 2,500.00	\$1,552.00
507		Bookkeeping/Tre/Sec Exp	\$ 2,600.00	\$2,599.00	\$2,600.00	\$2,599.00	\$ 2,600.00	\$ 2,599.00	\$ 2,600.00	\$2,600.00	\$ 2,600.00	\$2,600.00
507.1		Bank Charges	\$ -	\$47.00	\$0.00	\$193.84	\$ -	\$ 40.00	\$ 100.00	\$26.61	\$ 100.00	\$0.00
509		Legal & Accounting Fees	\$ 12,000.00	\$11,437.70	\$12,000.00	\$11,127.66	\$ 12,000.00	\$ 11,000.00	\$ 12,000.00	\$19,640.00	\$ 12,000.00	\$10,555.00
		TRAINING										

# Sussex County Fire Service Financial Review and Analysis

## SELBYVILLE- CY19-23 BUDGETS & ACTUALS

PLEASE NOTE: Budget figures and actuals were taken from the subsequent year's Proposed Budget document.											
CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
510	Fire School	\$ 2,000.00	\$1,930.00	\$2,000.00	\$790.00	\$ 2,000.00	\$ 705.00	\$ 2,000.00	\$1,265.00	\$ 2,000.00	\$1,040.00
511	EMS	\$ 2,000.00	\$1,615.00	\$2,000.00	\$1,090.00	\$ 2,000.00	\$ 1,005.00	\$ 2,000.00	\$675.00	\$ 2,000.00	\$2,303.00
511.1	Water Rescue	\$ 4,000.00	\$24.00	\$4,000.00	\$263.00	\$ 4,000.00	\$ 111.20	\$ 2,000.00	\$0.00	\$ 2,000.00	\$48.00
	RECREATION & AWARDS										
512	Recognition Banquet	\$ 7,500.00	\$9,004.98	\$9,000.00	\$8,047.89	\$ 9,000.00	\$ 5,207.34	\$ 9,000.00	\$10,671.65	\$ 16,000.00	\$13,264.76
513	County/Chief's Dinner/Misc.	\$ 6,000.00	\$6,815.49	\$6,000.00	\$4,285.06	\$ 6,000.00	\$ 5,423.87	\$ 9,000.00	\$7,504.30	\$ 9,000.00	\$8,013.08
513.1	Fund Raising Events	\$ -	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ 2,000.00	\$0.00	\$ 2,000.00	\$0.00
514	Uniforms, Jackets, Etc.	\$ 3,000.00	\$940.78	\$3,000.00	\$0.00	\$ 3,000.00	\$ 18,397.23	\$ 3,000.00	\$448.50	\$ 3,000.00	\$2,252.36
515	Service Awards & Plaques	\$ 8,000.00	\$7523.33	\$8,000.00	\$9,970.42	\$ 8,000.00	\$ 5,926.62	\$ 8,000.00	\$11,669.22	\$ 8,000.00	\$12,002.47
516	Sports Activities	\$ 1,000.00	\$3,433.00	\$1,000.00	\$0.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$400.00	\$ 1,000.00	\$0.00
	UTILITIES										
517	Telephone	\$ 2,800.00	\$1,945.52	\$2,800.00	\$1,985.53	\$ 2,800.00	\$ 1,914.80	\$ 2,000.00	\$1,782.95	\$ 2,000.00	\$1,806.75
517.1	Cellular Phone	\$ 5,500.00	\$4,871.90	\$6,000.00	\$5,521.92	\$ 6,700.00	\$ 6,724.10	\$ 9,000.00	\$7,290.32	\$ 10,000.00	\$6,667.68
517.2	Internet/Cable/IT	\$ 3,000.00	\$2,427.37	\$3,000.00	\$1,278.48	\$ 3,000.00	\$ 1,304.16	\$ 1,400.00	\$1,263.00	\$ 1,400.00	\$1,340.85
518	Electric	\$ 12,000.00	\$10,801.56	\$12,000.00	\$11,813.00	\$ 12,000.00	\$ 12,957.66	\$ 14,000.00	\$14,713.92	\$ 16,000.00	\$17,502.41
519	Propane	\$ 6,500.00	\$4,121.81	\$6,500.00	\$3,294.32	\$ 6,500.00	\$ 6,598.68	\$ 6,700.00	\$8,451.58	\$ 9,000.00	\$4,183.88
520	Sewer & Trash Removal	\$ 2,500.00	\$2,548.61	\$3,000.00	\$2,294.00	\$ 3,000.00	\$ 2,296.43	\$ 2,500.00	\$2,591.36	\$ 2,500.00	\$2,819.17
	FIRE FIGHTING SERVICES & SAFETY										
521	Fire Police/Gear/Uniforms	\$ 1,500.00	\$780.79	\$1,500.00	\$438.15	\$ 1,500.00	\$ -	\$ 1,500.00	\$3,408.71	\$ 2,000.00	\$1,524.91
521.1	Fire Police Gas Stipend	\$ 3,000.00	\$2,450.00	\$3,000.00	\$2,790.00	\$ 3,500.00	\$ 3,310.00	\$ 3,500.00	\$3,120.00	\$ 3,500.00	\$4,380.00
522	Fire Prevention	\$ 3,200.00	\$4,066.04	\$0.00	\$0.00	\$ 3,200.00	\$ 3,278.09	\$ 3,200.00	\$877.50	\$ 3,200.00	\$6,459.53
523	Fire Fighting Gear, Etc.	\$ 10,000.00	\$20,203.98	\$10,000.00	\$28,513.85	\$ 25,000.00	\$ 18,907.88	\$ 40,000.00	\$34,928.34	\$ 20,000.00	\$12,267.62
523.1	Water Rescue Equipment	\$ 3,000.00	\$0.00	\$3,000.00	\$6,000.00	\$ 5,000.00	\$ 159.58	\$ 5,000.00	\$480.78	\$ 5,000.00	\$1,989.95
524	Fire Fighting Physicals	\$ 3,500.00	\$4,695.00	\$0.00	\$0.00	\$ 5,000.00	\$ 323.00	\$ 1,000.00	\$162.00	\$ 1,000.00	\$290.00
	FIRE FIGHTING APPARATUS										
525	Repairs and Maintenance	\$ 25,000.00	\$31,674.79	\$25,000.00	\$35,218.24	\$ 25,000.00	\$ 41,796.95	\$ 35,000.00	\$38,373.05	\$ 53,000.00	\$102,301.06
525.2	Buffalo Maintenance	\$ 2,000.00	\$0.00	\$2,000.00	\$106.11	\$ 5,000.00	\$ 339.54	\$ 5,000.00	\$1,729.10	\$ 2,500.00	\$80.30
526	Repair/Radios & Sirens	\$5000	\$0.00	\$5,000.00	\$0.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$0.00	\$ 5,000.00	\$0.00
526.1	Mobile Computer Connection	\$0.00	\$5,369.00	\$5,500.00	\$3,499.00	\$ 5,500.00	\$ -	\$ 5,000.00	\$4,213.00	\$ 5,000.00	\$7,014.00
527	Tools & Supplies	\$5,000.00	\$4,068.60	\$5,000.00	\$2,142.94	\$ 5,000.00	\$ 15,006.03	\$ 6,500.00	\$4,640.57	\$ 6,500.00	\$15,585.58
527.1	Foam	\$1,500.00	\$1,510.00	\$1,500.00	\$970.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$2,361.30	\$ 2,000.00	\$0.00
528	Fuel	\$11,000.00	\$8,622.85	\$11,000.00	\$7,694.69	\$ 11,000.00	\$ 10,931.31	\$ 14,000.00	\$19,195.95	\$ 24,000.00	\$17,825.07
529	SBCA Maintenance	\$3,000.00	\$2,799.20	\$3,000.00	\$1,881.60	\$ 3,000.00	\$ 1,251.31	\$ 3,000.00	\$4,271.44	\$ 3,000.00	\$0.00
529.1	SCBA Equipment		\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	\$113.10	\$ 5,000.00	\$0.00
529.2	Dive Trailer Repairs & Maint.	\$500.00	\$722.67	\$500.00	\$0.00	\$ 500.00	\$ 46.75	\$ 500.00	\$139.60	\$ 1,000.00	\$211.84
	RESCUE EQUIPMENT										
530	Repairs & Maintenance	\$6,000.00	\$6,083.94	\$6,000.00	\$25,016.58	\$ 6,000.00	\$ 40,212.16	\$ 6,000.00	\$5,882.02	\$ 10,000.00	\$21,625.69
531	Tools & Supplies	\$5,000.00	\$863.13	\$5,000.00	\$446.10	\$ 5,000.00	\$ 67.49	\$ 5,000.00	\$365.64	\$ 5,000.00	\$3,537.81
532	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
	AERIAL EQUIPMENT										
533	Repairs & Maintenance	\$7,500.00	\$4,183.44								
533.1	Repairs & Maintenance Trex	\$5,000.00	\$16,078.67	\$5,000.00	\$12,367.68	\$ 10,000.00	\$ 9,010.32	\$ 10,000.00	\$16,783.24	\$ 24,000.00	\$26,978.93
534	Tools & Supplies	\$2,500.00	\$60.24	\$2,500.00	\$0.00	\$ 2,500.00	\$ -	\$ 2,500.00	\$1,953.20	\$ 2,500.00	\$780.47
535	Miscellaneous		\$529.00	\$0.00	\$0.00	\$ -	\$ -		\$0.00		
	AMBULANCE EQUIPMENT										
536	Repairs & Maintenance	\$10,000.00	\$3,667.88	\$10,000.00	\$6,618.83	\$ 10,000.00	\$ 5,546.61	\$ 10,000.00	\$26,928.83	\$ 30,000.00	\$24,046.16
537	Tools & Supplies	\$5,000.00	\$5,417.22	\$5,000.00	\$12,685.78	\$ 5,000.00	\$ 17,192.73	\$ 15,000.00	\$23,136.08	\$ 17,500.00	\$16,513.26
538	Uniforms, Jackets, Etc.	\$3,000.00	\$1,849.66	\$3,000.00	\$4,208.67	\$ 4,000.00	\$ 6,332.87	\$ 5,000.00	\$5,681.65	\$ 5,000.00	\$2,133.41
539	Miscellaneous	\$2,000.00	\$2,174.06	\$2,000.00	\$2,583.25	\$ 2,000.00	\$ 1,895.50	\$ 2,500.00	\$3,101.00	\$ 2,500.00	\$2,212.28
	BUILDING & GROUNDS										
540	Repairs & Maintenance minor	\$7,500.00	\$11,996.19	\$7,500.00	\$27,964.14	\$ 7,500.00	\$ 16,417.64	\$ 7,500.00	\$19,998.13	\$ 15,000.00	\$23,123.44
541	Janitorial Supplies	\$4,000.00	\$3,485.84	\$4,000.00	\$3,621.68	\$ 4,000.00	\$ 5,548.12	\$ 4,000.00	\$6,449.08	\$ 7,500.00	\$6,680.27
542	Grounds Maintenance	\$5,000.00	\$2,755.00	\$5,000.00	\$3,150.00	\$ 5,000.00	\$ 400.00	\$ 2,000.00	\$3,665.75	\$ 3,000.00	\$4,275.00
543	Miscellaneous/100th Anniversary E	\$1,500.00	\$422.99	\$1,500.00	\$2,688.14	\$ 1,500.00	\$ 316.98		\$2,929.68		\$17,941.43
543.1	Maintenance Contracts	\$4,000.00	\$4,020.00	\$4,200.00	\$3,050.00	\$ 4,200.00	\$ 6,834.00	\$ 7,000.00	\$3,800.00	\$ 5,000.00	\$4,800.07
543.2	Mem Sign Repair & Maint.			\$0.00	\$0.00	\$ 1,400.00	\$ -				
	FINANCE										
544	Commercial Insurance	\$35,000.00	\$34,940.76	\$35,000.00	\$37,490.37	\$ 38,000.00	\$ 42,738.08	\$ 48,095.00	\$32,419.50	\$ 37,000.00	\$52,635.00
545	Mutual Relief Insurance	\$4,800.00	\$4,954.36	\$5,000.00	\$5,599.16	\$ 6,000.00	\$ 5,599.16	\$ 6,200.00	\$7,046.15	\$ 7,050.00	\$7,046.15
546	Pension Fund Contributions	\$28,000.00	\$26,643.74	\$28,000.00	\$24,254.86	\$ 28,000.00	\$ 25,375.17	\$ 28,000.00	\$26,935.63	\$ 30,000.00	\$28,987.52
547	Fund Drive Expense	\$7,000.00	\$5,198.41	\$7,000.00	\$2,693.92	\$ 7,000.00	\$ 6,800.95	\$ 7,000.00	\$5,420.38	\$ 7,000.00	\$7,080.90
548	Contingency Fund	\$48,612.41	\$0.00	\$53,802.52	\$0.00	\$ 43,752.00	\$ -	\$ 36,233.00	\$0.00	\$ 62,886.00	\$0.00



## Sussex County Fire Service Financial Review and Analysis

**SELBYVILLE- CY19-23 BUDGETS & ACTUALS**

**PLEASE NOTE:** Budget figures and actuals were taken from the subsequent year's Proposed Budget document.

CODE	DESCRIPTION	BUDGET 2019	ACTUAL 2019	BUDGET 2020	ACTUAL 2020	BUDGET 2021	ACTUAL 2021	BUDGET 2022	ACTUAL 2022	BUDGET 2023	ACTUAL 2023
549	Miscellaneous	\$2,000.00	\$820.51	\$2,000.00	\$570.53	\$ 2,000.00	\$ 5,291.80	\$ 2,000.00	\$1,487.95	\$ 2,000.00	\$25,873.85
550	Hall Rental	\$1,000.00	\$2,035.98	\$2,000.00	\$1,897.91	\$ 2,000.00	\$ 1,285.00	\$ 2,000.00	\$2,645.00	\$ 3,000.00	\$1,411.69
551	Third Party Billing	\$14,000.00	\$12,110.63	\$14,000.00	\$9,260.43	\$ 14,000.00	\$ 6,938.79	\$ 8,000.00	\$8,930.81	\$ 9,500.00	\$10,144.97
551.1	Recruitment	\$0.00	\$123.92	\$0.00		\$ 1,000.00	\$ -	\$ 1,000.00	\$0.00	\$ 1,000.00	\$0.00
552	Golf Tournament	\$8,000.00	\$8,625.30	\$9,000.00		\$ 9,000.00	\$ 8,425.08	\$ 9,000.00	\$6,925.30	\$ 7,000.00	\$10,645.20
554	Oyster Sandwiches	\$3,000.00	\$1,385.18	\$3,000.00		\$ 3,000.00	\$ 2,287.56	\$ 5,000.00	\$2,921.37	\$ 5,000.00	\$0.00
556	Laura Madara Scholarship	\$0.00	\$0.00	\$0.00			\$ -		\$10,000.00		\$0.00
570	Game Room Supplies	\$1,000.00	\$0.00	\$1,000.00		\$ 1,000.00	\$ -	\$ 1,000.00	\$0.00	\$ 1,000.00	\$587.84
	PAID ATTENDENT BENEFITS										
600	BLS	\$200,000.00	\$194,323.44	\$200,000.00	\$289,139.26	\$ 350,000.00	\$ 360,453.50	\$ 390,000.00	\$409,794.02	\$ 451,000.00	\$453,681.19
600.2	On Call Ambulance	\$22,000.00	\$23,724.34	\$25,000.00	\$15,700.50	\$ 10,000.00	\$ 40,767.68	\$ 5,000.00	\$0.00	\$ 2,500.00	\$200.00
605	Delaware Training Tax	\$300.00	\$0.00	\$300.00	\$287.91	\$ 300.00	\$ 166.09	\$ 300.00	\$239.98	\$ 300.00	\$232.14
607	Paid Employee Health Ins.	\$30,000.00	\$25,319.45	\$30,000.00	\$35,153.08	\$ 40,000.00	\$ 51,937.06	\$ 60,000.00	\$79,195.30	\$ 84,000.00	\$74,065.11
609	Payroll Outsourcing	\$5,000.00	\$4,394.05	\$5,000.00	\$5,302.90	\$ 5,000.00	\$ 6,850.28	\$ 7,000.00	\$5,108.80	\$ 3,500.00	\$4,217.99
613	401-k	\$5,000.00	\$1,789.26	\$5,000.00	\$2,381.57	\$ 3,500.00	\$ 1,890.67	\$ 3,500.00	\$1,635.21	\$ 3,500.00	\$3,955.72
	CAPITAL EXPENDITURES										
150	Building Renovations	\$25,000.00	\$32,483.00	\$10,000.00		\$ 10,000.00		\$10,000.00	\$17,444.00	\$21,000.00	\$21,791.68
151	Parking Lot	\$5,000.00		\$5,000.00		\$ 5,000.00		\$5,000.00	\$0.00	\$5,000.00	\$0.00
151.2	Land Improvements	\$5,000.00		\$5,000.00		\$ 5,000.00		\$5,000.00	\$0.00	\$5,000.00	\$0.00
152	Office Equipment	\$3,000.00		\$3,000.00	\$5,733.23	\$ 4,000.00	\$ 3,595.00		\$8,589.10	\$3,500.00	\$1,547.81
152.1	Computer Equipment	\$8,000.00	\$9,834.59	\$8,000.00	\$3,385.00	\$ 10,000.00	\$ 13,309.00		\$18,110.74		\$4,959.38
153	Ambulance Equipment	\$5,000.00	\$2,019.40	\$5,000.00		\$ 5,000.00		\$51,000.00	\$33,775.12	\$20,000.00	\$17,774.97
155	Kitchen Equipment	\$2,000.00	\$431.98	\$2,000.00		\$ 2,000.00	\$ 50.87		\$0.00		\$0.00
115.1	Building Improvements										\$88,575.00
156	Pagers	\$2,000.00		\$2,000.00	\$5,999.99	\$ 2,000.00		\$6,000.00	\$5,931.00	\$6,000.00	
157	Radio Purchases	\$4,000.00		\$8,400.00	\$9,360.14	\$ 3,000.00	\$ 4,849.50	\$10,000.00	\$6,200.62	\$6,000.00	
158.3	Ambulance 2022	\$6,000.00	\$4,846.25			\$ 315,000.00	\$ 275,825.00		\$21,615.00		
161	Fire Fighting Equipment	\$37,500.00	\$38,516.29	\$20,000.00	\$11,575.56	\$ 35,000.00			\$0.00		\$7,625.04
162	Forestry Fire Fighting	\$6,000.00	\$8,000.00	\$3,000.00	\$3,624.18	\$ 3,000.00			\$0.00		
163	Sign/Memorial	\$0.00		\$0.00		\$ 30,000.00		\$40,000.00	\$40,282.92		
164	Rescue Equipment	\$37,000.00	\$36,030.00	\$50,000.00		\$ 58,000.00	\$ 58,299.53				
164.2	Rescue/Engine			\$0.00	\$45,748.56						
165	Tables & Chairs	\$1,000.00		\$1,000.00	\$103.23	\$ 2,000.00		\$2,000.00		\$2,000.00	
165.1	Lounge Furniture									\$2,000.00	
166.1	Traffic Control 2022						\$ 73,415.20	\$30,000.00	\$25,450.00		
170	Command Unit							\$69,000.00		\$87,000.00	\$90,753.23
170.1	VAN							\$50,000.00			
171	Ambulance Purchase			\$305,000.00							
171.2	Watson Property	\$150,000.00	\$107,309.65	\$170,000.00	266713.78	\$ 10,000.00	\$ 18,270.53		\$1,900.00	\$25,000.00	
172.1	Sub Station/Megee Property				\$1,250.00	\$ 1,500.00				\$55,285.08	
172.4	Madara Property									\$110,000.00	\$208,110.73
178	Apparatus Funds	\$720,000.00	\$734,083.00			\$ 40,000.00					
178.1	Aerial Truck Bank Loan	\$109,588.00	\$109,588.00	\$98,225.37	\$72,984.48						
179	Kobota										
180	Trailer Kobota										
208	Aerial/Engine DVFA Revolving Loan	\$34,061.00	\$60,975.00	\$60,975.06	\$60,975.05	\$ 60,976.00	\$ 60,975.04	\$60,976.00	\$60,975.00	\$26,914.92	\$26,914.92
182	Floor Cleaner/Polisher				\$7,100.00						

The 2021 totals do not include the Revolving Loan which is the last line in the budget.

<b>TOTALS IN P&amp;L FROM SELBYVILLE</b>	<b>\$ 1,372,152.00</b>	<b>\$ 1,309,185.25</b>
Difference is final line Revolving Loan	\$ 60,976.00	\$60,975.04