



# Black Butte Ranch Rural Fire Protection District



## ANNUAL BUDGET 2017 - 2018

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## INTRODUCTION OF MEMBERS

### **BOARD OF DIRECTORS**

	<b>Term Expires</b>
Position 1: Don Bowler	June 30, 2019
Position 2: Dave Gibson	June 30, 2019
Position 3: Rodger Gabrielson	June 30, 2019
Position 4: Mac Hay	June 30, 2017
Position 5: Rich Elliott	June 30, 2017

### **BUDGET COMMITTEE**

	<b>Term Expires</b>
Position 1: Tom Roberts	June 30, 2017
Position 2: Larry Stuker	June 30, 2017
Position 3: Gary Olsen	June 30, 2019
Position 4: Dave Sullivan	June 30, 2018
Position 5: Doug Knudsen	June 30, 2018

### **DISTRICT ADMINISTRATION**

Dan Tucker, Fire Chief  
Dave Phillips, Deputy Chief of Operations  
Jamie Vohs, Administrative Assistant

## DISTRICT OVERVIEW

Black Butte Ranch Rural Fire Protection District operates out of one fire station located near the center of Black Butte Ranch, a destination style resort community in Central Oregon:



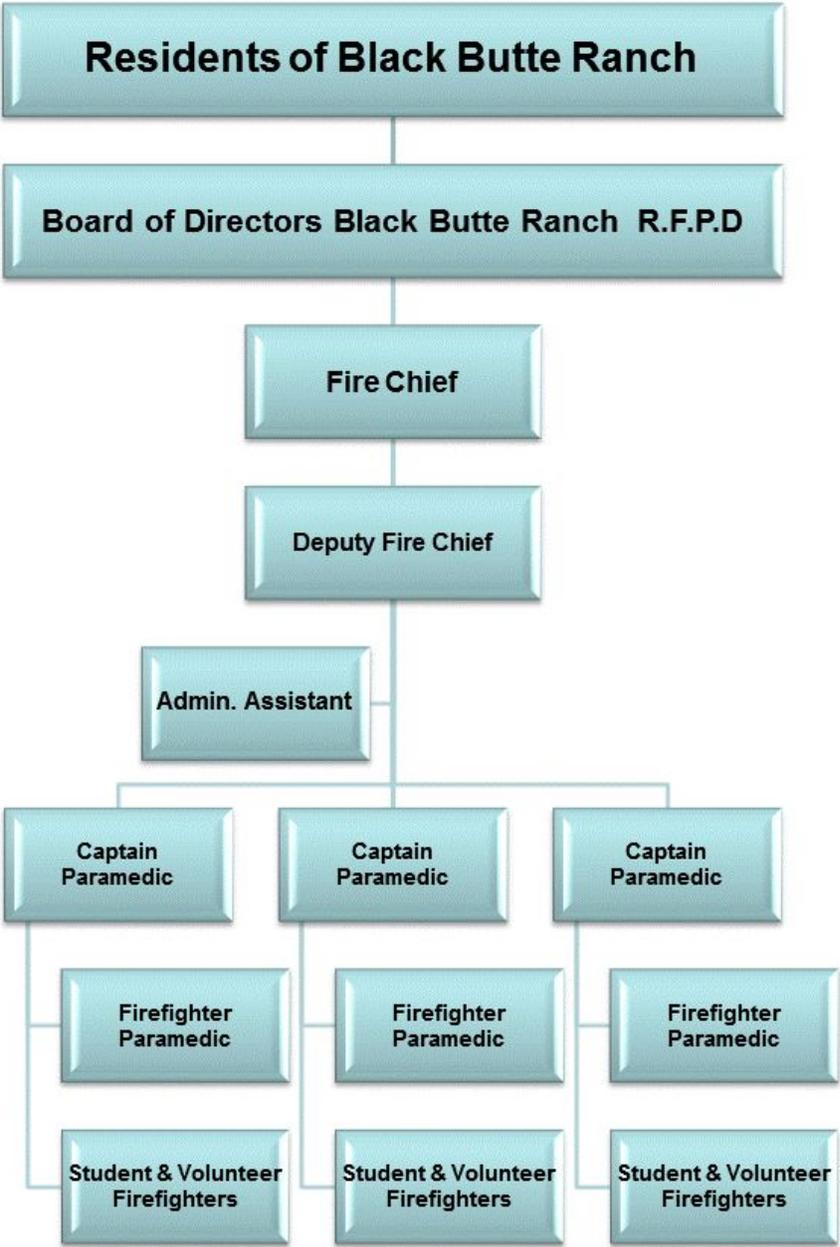
Black Butte Ranch Rural Fire Protection District (The District) operates under Oregon Revised Statutes Chapter 478 as a separate municipal corporation and is managed by a Board of Directors composed of a President and four Directors. The Board employs the Fire Chief to manage the day-to-day operations of the District.

The District provides fire fighting, emergency medical services including ambulance service, vehicle extrication and fire prevention services to the 3 square mile area of Black Butte Ranch.

The District currently maintains a fleet of apparatus consisting of (1) Class A Engine, (1) 75' Ladder Truck, (1) Heavy Brush Engine, (1) Light Brush, (2) Advanced Life Support Ambulances, (2) Command Vehicles and (2) Utility Vehicles

The District has 9 employees including 3 Firefighter/Paramedics, 3 Shift Captain/Paramedics, a Deputy Fire Chief, a Fire Chief and an Administrative Assistant. The District also has several Resident Volunteers and occasionally uses temporary employees. The District's organizational chart is as follows:

ORGANIZATIONAL CHART



# MISSION AND VISION STATEMENTS

## **MISSION STATEMENT**

**“Our mission is to be a professional, pro-active department providing emergency medical services, fire protection, and fire prevention including education of the residents, guests and employees of Black Butte Ranch as well as throughout our response area”**

## **VALUES**

**The following values guide the activities and actions of Black Butte Ranch RFPD. They demonstrate our belief that the manner in which we work and interact with others must be purposeful and carry the same significance as the outcome we are determined to achieve, we value:**

- **Being Professional**
- **Being Competent**
- **Being Respectful**
- **Being Compassionate**
- **Above all, have Integrity**

## POPULATION & DEMOGRAPHICS

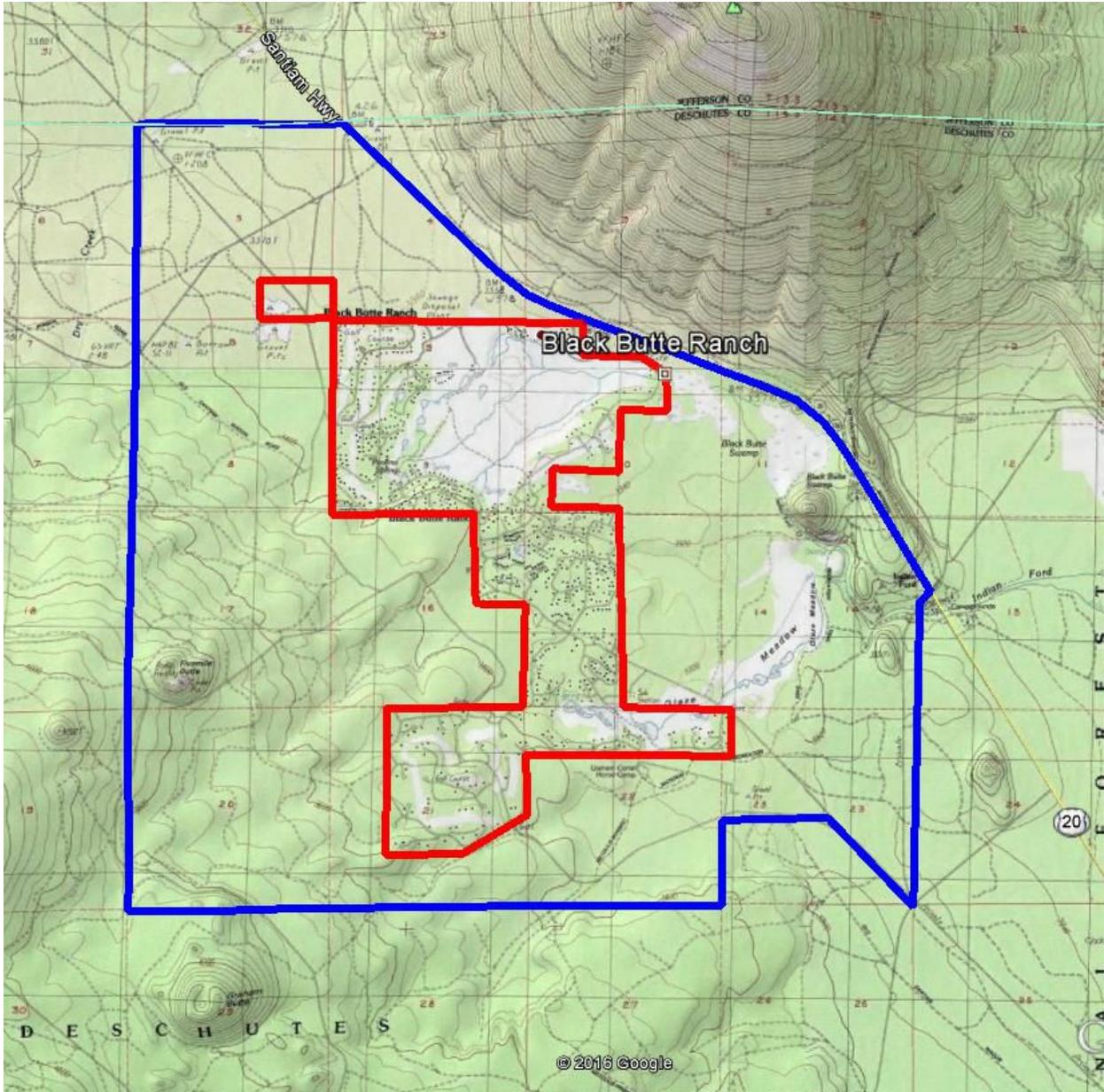
Black Butte Ranch Rural Fire Protection District is a combination career and volunteer department which serves an area of approximately 3 square miles in the mountainous shadows of the Central Oregon Cascades. The department serves the resort community of Black Butte Ranch with a permanent population of about 300 residents and a destination population that can be as high as 5000 during the peak summer months.

The location of the District along Hwy 20 as well as its relative position to the City of Sisters (our neighbor) provides for potential major emergencies that include structure and wildfires, multi-vehicle accidents, and commercial transportation accidents/spills. Our commitment to our mutual aid partners adds the potential for terror/mass casualty incidents, severe flooding and other large scale emergencies.

Black Butte Ranch Rural Fire Protection District is a small department located in the Northwest corner of Deschutes County along Hwy 20, a major arterial supplying the Central Oregon Region year round. Driving times from an incident within Black Butte Ranch to the nearest hospital can be more than 40 minutes in the winter months. Three work shifts are staffed by a Captain/Paramedic and a career Firefighter/Paramedic. Normal minimum staffing is two career personnel. Resident Volunteers supplement staffing on a 24 hour basis when not in school.



# SERVICE AREA



— Fire District

— Ambulance Service Area

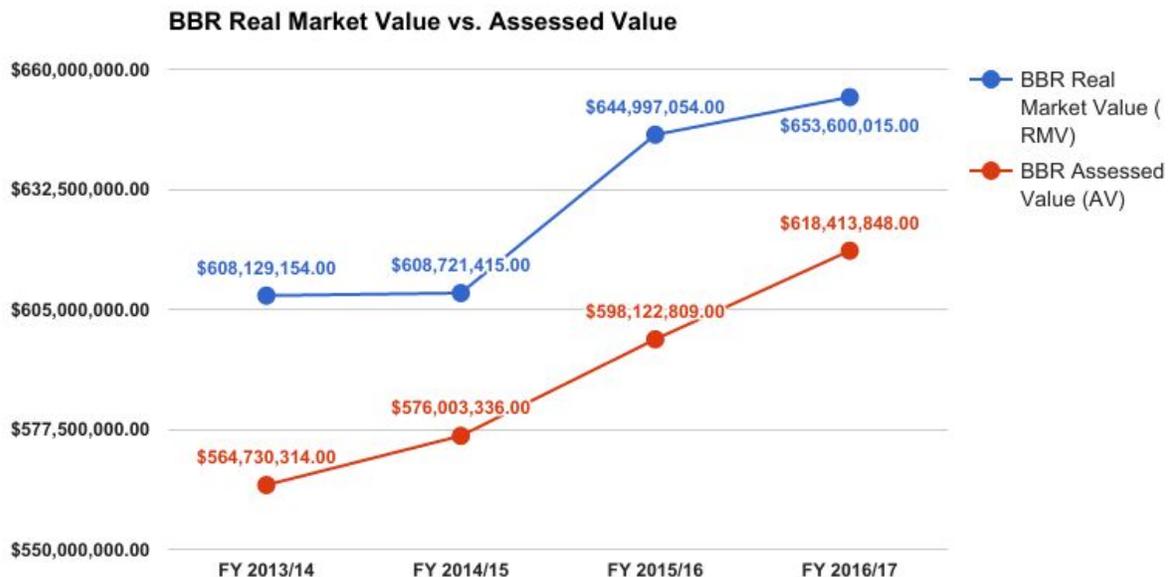
# BUDGET MESSAGE

Budget Committee Members & Citizens,

We are pleased to present to you the proposed budget for fiscal year 2017/18 for Black Butte Ranch Rural Fire Protection District. An internal group consisting of the Administrative Staff, Career Captains & Firefighters have spent the past months preparing this budget document. All were encouraged to submit budgetary requests during the preparation phase.

## **Economic Factors & Assumptions:**

Deschutes County is once again the fastest growing county in Oregon where home prices are increasing faster than most places in the United States. For most districts this will create revenues that continue to help them recover from the recession. Although Black Butte Ranch will see increases in market value, the experience will not be equal as it relates to amount and/or in its timing. Where the county has been moving in a positive direction for the last four years, Black Butte Ranch has only experienced it the last two years. Growth within the district is limited as a result of our demographics (destination resort community with a set number of homesites) to new construction on the few remaining vacant lots and remodels. Where other districts in Central Oregon experience growth rates of 4% to 5%, Black Butte Ranch will likely see no more than about 3.5%. The proposed budget reflects a conservative 3.0% increase in growth.



In addition to the District's permanent tax rate of \$1.4677/\$1000 of assessed value, the District also receives funds as a result of its general operating levy. In 2014, voters supported a new 5 year levy at a rate of up to \$1.76/\$1000 of assessed value beginning July 1, 2015. In the current fiscal year (2016/17) the district imposed only \$1.56/\$1000 of assessed value (the same amount imposed over the previous 7 years). The anticipated amount of \$1.62/\$1000 was not imposed as a result of no Cost of Living Adjustment (COLA) within personnel, a less than anticipated increase in health insurance rates, a higher than budgeted ending fund balance from the previous year and conservative spending.

## **Expenditures:**

### ***Personnel Services***

The proposed operating budget for fiscal year 2017/18 is \$4,162,795. Personnel services account for 33.7% of the total budget at \$1,401,314. This represents a 6.64% increase over last year's budget due to the potential need for some temporary staffing. The District is fully staffed with 6 career line staff personnel, 3 administrative personnel and approximately 6 to 10 resident volunteers.

Salary and benefits follow contractual obligations with bargaining unit employees and compare to similar departments within Central Oregon. The current contract is for a 5 year period ending June 30th 2020. As a result, there will be a Cost of Living Adjustment (COLA) for fiscal year 2017/18 of 0.3%. (COLA for the contract follows Social Security COLA). Some employees will receive step increases consistent with the approved salary schedules.

Medical insurance is provided to employees by the District via the Oregon Teamster Employers Trust. Insurance rates are open to change each January, affecting the district for the remaining six months of its fiscal year. We conservatively plan a 15% increase (for six months) in each year for the potential. In the current fiscal year, we experienced a rate increase of 8.06% (again, effective January 2017 and only affecting six months of the current budget). This rate will be the same for the first six months of the proposed budget and we will again budget for a 15% increase for the remaining six months.

The District participates in the PERS retirement system where rates are locked for two years. The next expected rate change takes place during this budget and has been accounted for. As a result of some previous cost cutting law changes that were implemented in 2013 being ruled unconstitutional by the Oregon Supreme Court on 4/30/2015, our District, like many public agencies, will continue to see increasing rates in the foreseeable future. These rate adjustments have been accounted for in this budget as well as for our 15 year projections.

### ***Materials and Services & Capital Outlay***

Materials and Services account for 8.3% of the budget at \$349,364 with Capital Outlay accounting for 7.49% at \$312,000. The budget reflects virtually no change for Materials and Services over the previous budget year but Capital Outlay will increase nearly \$300,000. \$150,000 of this is dedicated to a regional radio upgrade and change, should the area not be successful in a grant award.

### ***Ending Fund Balance***

The Board of Directors has a policy of carrying over a balance to provide a minimum of 5 months of operating expenses. This is done to avoid borrowing prior to fiscal year tax revenue being received in November. Furthermore, it will once again be recommended that the District, through long range projections, carry an ending fund balance of five months' worth of operating costs 15 years from now. For now, this approach will assist with spikes in the budget due to impacts that cannot be absorbed by a restricted growth rate, allow for gradual rate changes to the operating levy and force long range planning for the future. The change will also result in the current ending fund balance being larger than 5 months value.

### ***Fund Transfers***

Staff is proposing to transfer \$100,000 into the Reserve Funds as follows, Technology Fund to receive \$10,000, Building and Grounds Fund to receive \$10,000, and the Vehicle Replacement Fund to receive \$80,000.

### **Significant Budget Items:**

The Budget Committee should note the following assumptions used in the upcoming budget preparation that may be significant in its overall impact on the District.

- Capital expenditures includes \$150,000 earmarked for mandatory radio system upgrades. An "Assistance to Firefighters Grant" has been applied for county wide for this. If the grant is successful, only 10% matching funds will be used from this as well as some department specific non grant items.
- After exploration with the use of iPads over the past year, most all districts will be utilizing devices for emergency response, situational awareness and pre-fire planning. The budget reflects increases in the areas of subscription services as a result. Apple has released some free iPads to area districts including ours.
- The district is anticipating an employee to be on medical leave for an extended period of time and has budgeted for the use of a temporary employee to avoid extreme overtime usage.
- The use of seasonal/temporary employees is also planned for during the late summer months.

## 2016 - 2017 History

Total resources for the District has exceeded the budgeted amounts by 5.09% as of March 31, 2017 due to conservative budgeting through long term (15 year) projections.

The beginning fund balance for 2016/2017 was \$2,128,028 which was 11.6% more than projected. This was attributable to lower material costs, less than budgeted cost of living change, increased ambulance revenue, and slightly better growth rates.

Ambulance revenues in 2016/17 have increased likely due to prompt billing procedures and the positive effects of mandatory health insurance.

## Fiscal Year 2017 - 2018

The proposed operating budget for fiscal year 2017/18 is \$4,162,795. The proposed budget includes a 3% increase in taxable assessed value and assumes a 93% collection rate.

The Personnel Services category includes step increases for all eligible permanent employees and a 0.3% percent Cost of Living Adjustment. Six employees are either at the top step of the salary schedule or will reach it this year.

Insurance rates rose 8.06% in the last half of the 2016/17 fiscal year which will continue for at least the first six months of this proposed budget. The remaining six months is budgeted at a 15% increase for conservative reasons.

PERS rates will increase as anticipated for the next two years.

The permanent tax rate for the District is \$1.4677 per thousand of taxable assessed value and the 5 year operating levy will be imposed at \$1.56 per thousand of taxable assessed value (\$0.20 less than approved and no change over the last 7 years).

The District remains vigilant regarding revenue and expenditure projections. The economic climate in Deschutes County continues to be positive and Black Butte Ranch is following. Employee costs are within planned forecasted amounts. The District will continue to take a conservative approach to budgeting to ensure, the quality of service and the long term stability of the organization is sustained.

Respectfully Submitted,

***Dan Tucker***

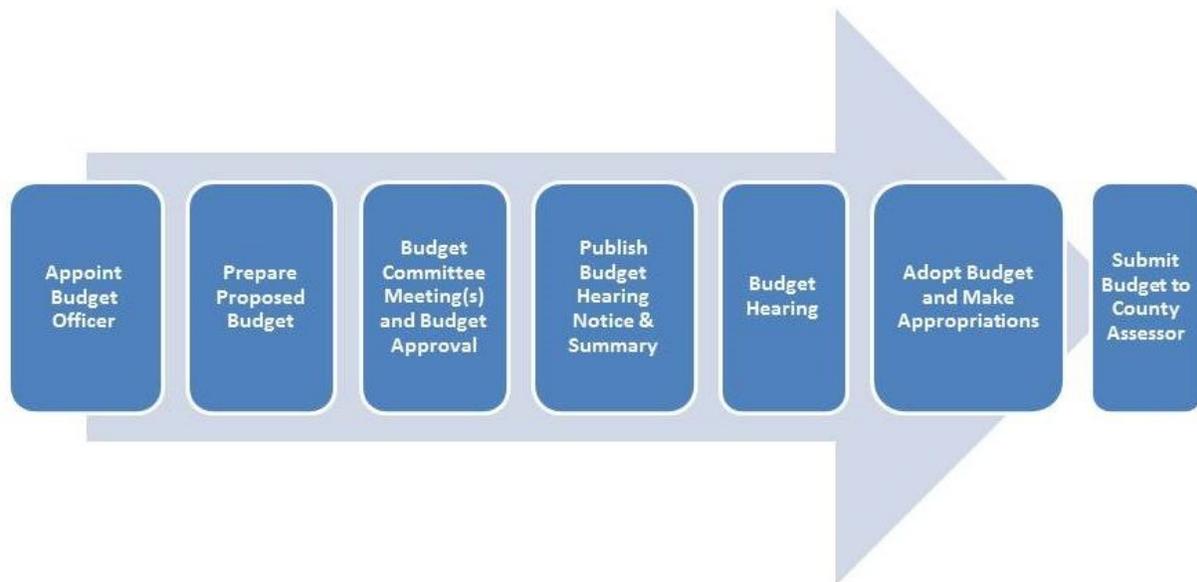
Dan Tucker, Fire Chief  
Black Butte Ranch Rural Fire Protection District

## BUDGET OVERVIEW

The budget process for the 2017/2018 budget year begins with the appointment of the budget officer, which is Chief Dan Tucker and the creation of the budget calendar. The budget team consists of the three administrative staff (Fire Chief, Deputy Chief and Administrative Assistant) and the six Career Captains and Firefighters. The main objective of this team is to provide a clear and concise picture of revenues and expenditures. This is done by reviewing historical data from previous budgets, forecasts given from Deschutes County Tax Assessor's, research from PERS, and many others. The main goal of this team is to create the best budget possible to allow for accurate appropriations, which create the authority to spend public money.

Once the proposed budget is created and reviewed thoroughly, the budget document is presented to the Budget Committee at the Budget Committee Meeting. The Budget Committee is made up of the five District Board Members and five appointed community Budget Committee Members. The Budget Committee Meeting allows for the members to hear the budget message, ask questions and determine if any changes need to be made. Once the committee has determined the budget document meets the needs of the district, it is approved.

After approval of the budget by the Budget Committee, the budget goes to the board for the budget hearing. At this point the board enacts a resolution to adopt the budget, make appropriations and impose and categorize taxes.



Below is the District's budget calendar for the 2017/2018 fiscal year:

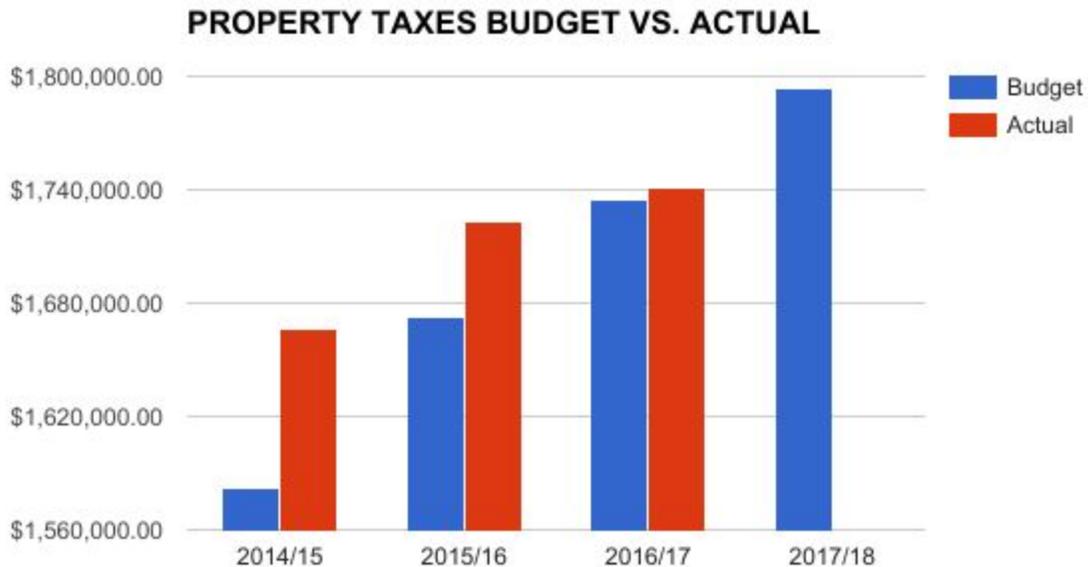
Date	Day	Action to be Taken
February-April		Budget team prepares budget
April 19, 2017	Wednesday	Publish Public Notice of Budget Committee Meeting (1st Notice)
April 26, 2017	Wednesday	Publish Public Notice of Budget Committee Meeting (2nd Notice)
May 2, 2017	Tuesday	Deliver proposed budget to Budget Committee
May 9, 2017	Tuesday	Budget Committee Meets
May 16, 2017	Tuesday	Budget Committee Meets (if necessary)
May 10, 2017	Wednesday	Publish Notice of Budget Hearing (LB-1)
May 25, 2017	Thursday	District Board Meeting, Hold Budget Hearing (Governing Body)
June 22, 2017	Thursday	District Board Meeting, Enact Resolution: Adopt Budget, Make Appropriations, Categorize Taxes
June 29, 2017	Thursday	Submit tax certification documents to the Assessor (DUE by July 17, 2017)
Sept. 29, 2017	Friday	Submit Budget Document to Deschutes County Clerk

Oregon law allows for the District to make changes to the adopted budget through two options depending on the amount to be appropriated. If the change is 10% or less than the annual budget, the supplemental budget may be adopted at a regular meeting and is adopted by a resolution. If the change is more than 10%, a public hearing is required and the appropriation is adopted by a resolution.

**Note: The change must be in place before any over-expenditure is made.**

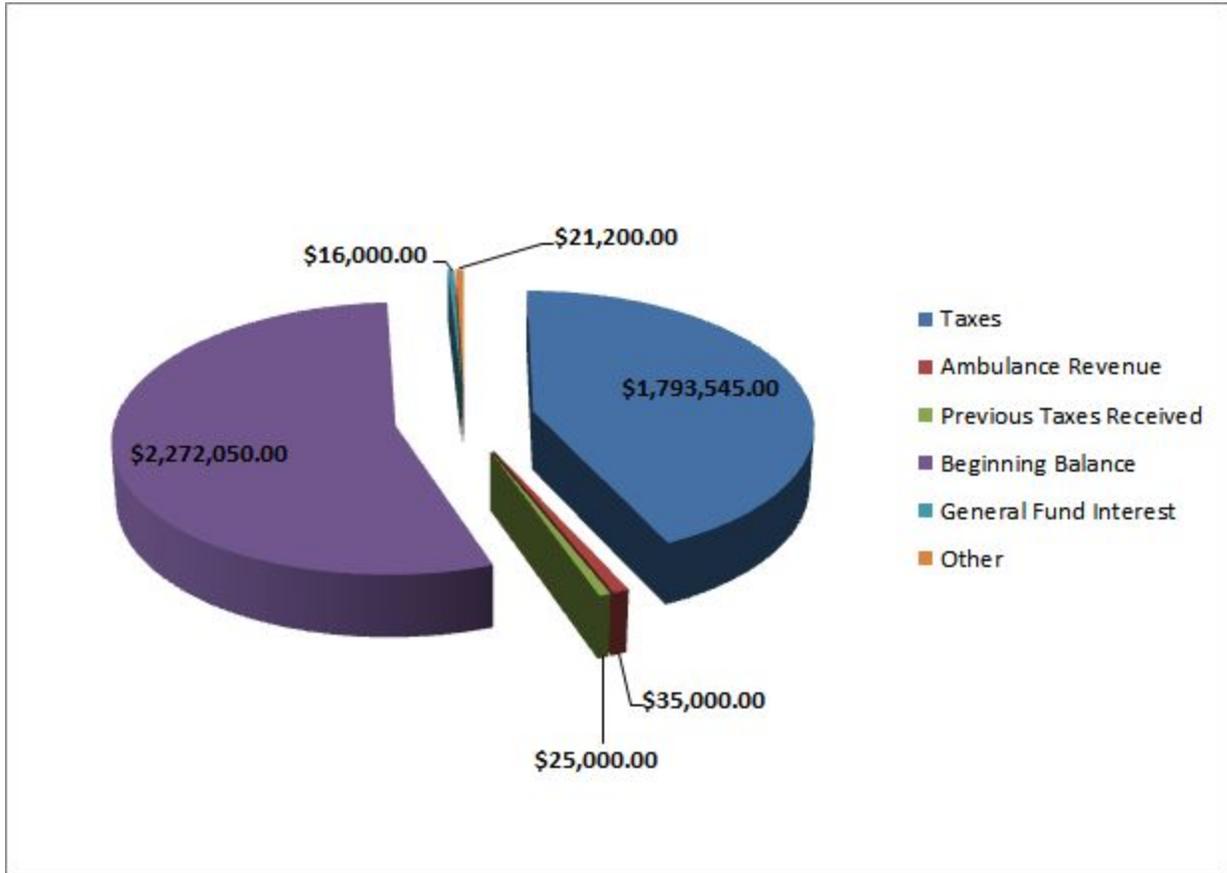
## REVENUE & RESOURCES

District resources include property taxes, ambulance billings, fire contracts and other sources. Property taxes are the District's main source of income. The FY 2017/18 budget is projecting a 3% increase in taxable assessed valuation from the previous fiscal year with a 93% collection rate. These projections are based on discussions with the Deschutes County Assessor in April 2017. The projected property taxes to be received in 2017/18 are \$1,793,545 along with prior years taxes estimated at \$25,000. The District continues to maintain a conservative approach when budgeting property taxes as shown below.



The Beginning Cash On Hand Balance consists of all unspent dollars from the prior fiscal year which includes prior contingencies and unappropriated funds. For FY 2017/18, the proposed estimated beginning cash on hand balance is \$2,272,050. This beginning balance is anticipated and a result of 15 year projections for budget stability.

## Resources - FY 2017/18



Total budget for the 2017/18 fiscal year is \$4,162,795. Below is the breakdown of significant revenues.

<b>Taxes</b>	<b>\$1,793,545</b>	<b>Ambulance Billing</b>	<b>\$35,000</b>
<b>Previous Taxes</b>	<b>\$25,000</b>	<b>Beginning Balance</b>	<b>\$2,272,050</b>
<b>Interest GF</b>	<b>\$16,000</b>	<b>Other</b>	<b>\$21,200</b>

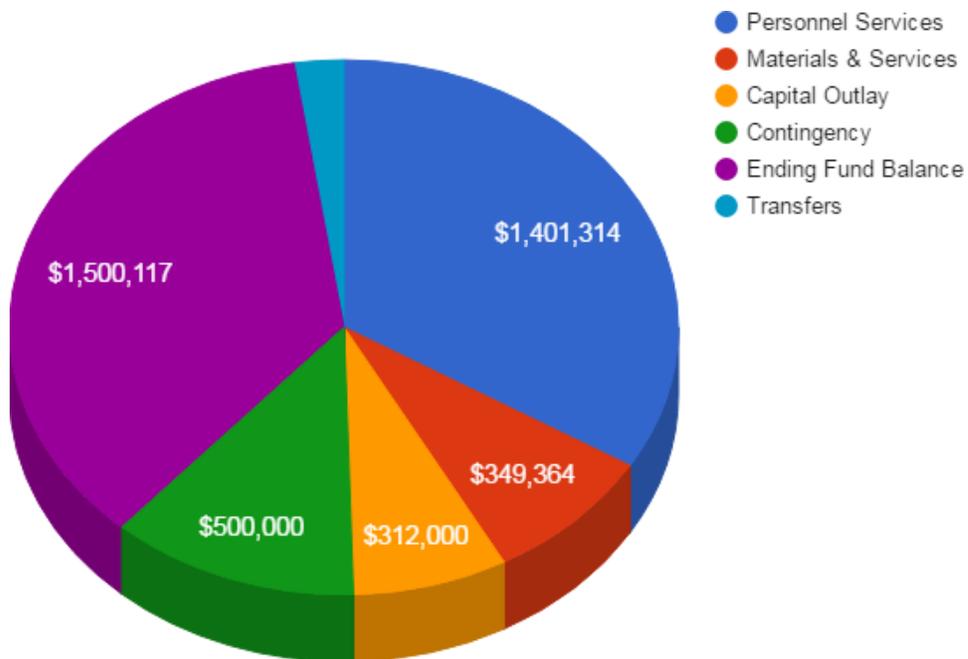
**TOTAL REVENUE/RESOURCES**  
**\$4,162,795**

## EXPENDITURES

District expenditures are broken into different categories within each cost center for the General Fund. These categories include:

- Personnel Services
- Materials & Services
- Capital Outlay
- Contingency
- Ending Fund Balance
- Transfers

Total expenditures including the ending fund balance for the proposed FY 2017/18 budget are \$4,162,795 and are divided among the categories as follows:



## Personnel Services

Excluding the ending fund balance, personnel services are the largest true expenditure for the FY 2017/18 budget. There are 9 full-time employees including the Fire Chief, Deputy Fire Chief, Administrative Assistant, three (3) Shift Captains/Paramedics, and three (3) Firefighter/Paramedics. This year we plan to cover an employee that may be on medical leave with a temporary firefighter/paramedic for approximately 5 months or 0.42 FTE.

Position	FY2014/15	FY2015/16	FY2016/17	FY2017/18
Fire Chief	1	1	1	1
Deputy Chief	1	1	1	1
Administrative Assistant	1	1	1	1
Captain/Paramedic	3	3	3	3
Firefighter/Paramedic	3	3	3	3.42
<b>TOTAL FTE</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9.42</b>

At \$1,401,314 Personnel Services are 33.7% of the total expenditures. Notable expenditures within the Personnel Services category include contributions to Public Employee Retirement System (PERS) and health insurance costs.

### Pension Plan Description

The District is a participating employer in the State of Oregon Public Employees Retirement System (PERS) Plan. PERS is a defined benefit pension plan that provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to members and their beneficiaries. Benefits are established by state statute. In the 2003 legislative session, the Oregon Legislative Assembly created a successor plan for PERS. The Oregon Public Service Retirement Plan (“OPSRP”) is effective for all new employees hired on or after August 29, 2003, and applies to any inactive PERS members who returned to employment following a six month or greater break in service. The new plan consists of a defined benefit program (the Individual Account Program or “IAP”). The Pension Program portion of the OPSRP provides a life pension funded by employer contributions. Benefits are calculated by a formula for members who attain normal retirement age. The formula takes into account final average salary and years of service and a factor that varies based on type of service (general versus police or fire).

Both PERS and OPSRP are administered by the Oregon Public Employees Retirement Board (“OPERB”). The comprehensive annual financial report of the funds administered by the OPERB may be obtained by writing to Oregon PERS, P.O. Box 23700, Tigard OR 97281-3700, by calling (503) 598-7377, or by accessing the PERS website at [www.state.or.us](http://www.state.or.us).

Funding Policy

Covered employees are required by state statute to contribute 6% of their salary to the plan. The District has historically contributed all of the 6% contribution on behalf of the employees. In addition, the District is required to contribute at actuarially determined rates, as adopted by the PERS Board. Two different levels of retirement status are calculated based upon hire date and PERS rules in place at the time (Tier 1/Tier 2 or OPSRP). These rates are adjusted every two years. Rates for the 2017/18 fiscal year (the first year of a two year biennium) are in the chart below.

	Employee 6%	Tier 1/Tier 2	OPSRP	
			Police/Fire	General Service
<b>FY 2014/15</b>	<b>6%</b>	<b>9.45%</b>	<b>(0.56%)</b>	<b>(3.29%)</b>
<b>FY 2015/16</b>	<b>6%</b>	<b>12.85%</b>	<b>7.52%</b>	<b>3.41%</b>
<b>FY 2016/17</b>	<b>6%</b>	<b>12.85%</b>	<b>7.52%</b>	<b>3.41%</b>
<b>FY 2017/18</b>	<b>6%</b>	<b>16.48%</b>	<b>7.92%</b>	<b>3.15%</b>

**Personnel Services Detail**

	FY2014/15 Actual	FY2015/16 Actual	FY2016/17 Budget	FY2017/18 Proposed	FY2017/18 Approved	FY2017/18 Adopted
Chief	\$120,419	\$122,466	\$122,466	\$122,833	122,833	122,833
Deputy Chief	\$50,706	\$87,231	\$91,593	\$96,462	\$96,462	\$96,462
Admin. Assist.	\$48,894	\$54,123	\$55,441	\$56,930	\$56,930	\$56,930
Captains	\$273,630	\$278,574	\$286,013	\$286,871	\$286,871	\$286,871
Firefighters	\$205,367	\$215,564	\$220,158	\$231,235	\$231,235	\$231,235
Seasonal/Part Time	\$8,827	\$11,571	\$0	\$42,983	\$42,983	\$42,983
Conflagration	\$0	\$426	\$8,000	\$8,000	\$8,000	\$8,000
Overtime	\$94,725	\$93,369	\$135,000	\$145,000	\$145,000	\$145,000
PERS	\$72,654	\$119,305	\$138,000	\$139,000	\$139,000	\$139,000
FICA	\$60,758	\$65,380	\$70,350	\$78,000	\$78,000	\$78,000
Health Insurance	\$134,204	\$150,612	\$160,000	\$165,000	\$165,000	\$165,000
Worker's Comp	\$16,170	\$18,105	\$27,000	\$29,000	\$29,000	\$29,000
<b>Total Personnel</b>	<b>\$1,086,354</b>	<b>\$1,216,725</b>	<b>\$1,314,021</b>	<b>\$1,401,314</b>	<b>\$1,401,314</b>	<b>\$1,401,314</b>

## Materials & Services

Materials & Services are expenses related to everyday operations of the district

### Materials & Services Detail

	FY2014/15 Actual	FY2015/16 Actual	FY2016/17 Budget	FY2017/18 Proposed	FY2017/18 Approved	FY2017/18 Adopted
Uniforms	\$7,173	\$10,074	\$12,055	\$7,267	\$7,267	\$7,267
PPE	\$17,635	\$8,949	\$17,136	\$23,285	\$23,285	\$23,285
Fire Supplies	\$3,289	\$1,875	\$11,140	\$3,796	\$3,796	\$3,796
Phones & Data	\$3,073	\$3,770	\$6,980	\$8,040	\$8,040	\$8,040
Fire Radios Maint.	\$1,737	\$1,085	\$6,520	\$100	\$100	\$100
Fire Dues & Subscriptions	\$4,380	\$4,130	\$4,710	\$5,010	\$5,010	\$5,010
Fire Grant	\$0	\$0	\$0	\$0	\$0	\$0
Scholarships	\$63,632	\$73,631	\$90,000	\$90,000	\$90,000	\$90,000
Travel, Meals & Lodging	\$3,112	\$2,782	\$7,710	\$8,385	\$8,385	\$8,385
Fire Vehicle Maint.	\$14,022	\$10,380	\$18,450	\$13,945	\$13,945	\$13,945
Fire Gas & Oil	\$4,089	\$4,472	\$7,940	\$7,480	\$7,480	\$7,480
Vol. Donations	\$2,252	\$2,252	\$0	\$0	\$0	\$0
Fire Education	\$800	\$4,528	\$11,146	\$15,266	\$15,266	\$15,266
Fire Training Materials	\$1,517	\$694	\$3,114	\$1,213	\$1,213	\$1,213
Physicals & Immun.	\$2,615	\$1,605	\$4,320	\$5,000	\$5,000	\$5,000
Public Education	\$266	\$1,655	\$1,460	\$1,390	\$1,390	\$1,390
Conflagration Expense	\$0	\$0	\$0	\$8,000	\$8,000	\$8,000
Ambulance Supplies	\$15,159	\$21,311	\$28,550	\$24,060	\$24,060	\$24,060
Amb. Radio Maint.	\$0	\$0	\$0	\$0	\$0	\$0
Amb.Due & Subscriptions	\$560	\$935	\$2,750	\$2,600	\$2,600	\$2,600
Amb. Grant	\$0	\$0	\$0	\$0	\$0	\$0
Amb. Vehicle Maint.	\$3,160	\$2,532	\$4,105	\$3,826	\$3,826	\$3,826
Amb. Gas & Oil	\$2,045	\$1,593	\$3,660	\$3,200	\$3,200	\$3,200
EMS Education	\$6,269	\$795	\$6,500	\$7,680	\$7,680	\$7,680
EMS Training Material	\$315	\$1,548	\$2,423	\$2,760	\$2,760	\$2,760
Defibrillator Maint.	\$434	\$0	\$3,000	\$3,000	\$3,000	\$3,000
Professional & Legal	\$8,759	\$8,057	\$12,000	\$15,450	\$15,450	\$15,450

Admin. Supplies	\$4,974	\$6,288	\$8,366	\$9,580	\$9,580	\$9,580
<b>Materials &amp; Services Detail (Continued)</b>	<b>FY2014/15 Actual</b>	<b>FY2015/16 Actual</b>	<b>FY2016/17 Budget</b>	<b>FY2017/18 Proposed</b>	<b>FY2017/18 Approved</b>	<b>FY2017/18 Adopted</b>
Office Equip. Maint.	\$4,690	\$6,491	\$7,130	\$8,240	\$8,240	\$8,240
Admin. Grant	\$0	\$0	\$0	\$0	\$0	\$0
Admin. Training	\$829	\$594	\$1,950	\$3,200	\$3,200	\$3,200
Unemployment Claims	\$0	\$0	\$4,000	\$7,000	\$7,000	\$7,000
Insurance	\$15,937	\$17,731	\$20,000	\$20,000	\$20,000	\$20,000
Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0
Elections & Public Notice	\$1,656	\$421	\$1,000	\$1,000	\$1,000	\$1,000
Civil Service Commission	\$0	\$0	\$500	\$1,000	\$1,000	\$1,000
911 Expenses	\$1,890	\$1,302	\$2,200	\$2,000	\$2,000	\$2,000
Building Supplies	\$1,531	\$1,814	\$4,123	\$4,780	\$4,780	\$4,780
GM172 & GM13 Maint.	\$325	\$4,363	\$5,000	\$900	\$900	\$900
Sewer/Water	\$2,911	\$3,357	\$4,000	\$4,000	\$4,000	\$4,000
Electricity	\$9,227	\$10,025	\$11,100	\$11,100	\$11,100	\$11,100
Building Grant	\$0	\$0	\$0	\$0	\$0	\$0
Station Repairs & Maint	\$2,346	\$10,531	\$12,145	\$11,831	\$11,831	\$11,831
Garbage Service	\$3,065	\$1,598	\$0	\$500	\$500	\$500
Propane	\$2,017	\$1,718	\$3,000	\$3,480	\$3,480	\$3,480
<b>Total Materials &amp; Services</b>	<b>\$217,693</b>	<b>\$234,886</b>	<b>\$350,183</b>	<b>\$349,364</b>	<b>\$349,364</b>	<b>\$349,364</b>

## Capital Outlay

Capital Outlay Expenses are expenses that are not typical everyday operational expenses and generally have values, or a combined value, of \$1,000 or more. Capital Outlay items tend to be “Up Front Cost” or “Large Replacement” items.

### Capital Outlay Detail

	<b>FY2014/15 Actual</b>	<b>FY2015/16 Actual</b>	<b>FY2016/17 Budget</b>	<b>FY2017/18 Proposed</b>	<b>FY2017/18 Approved</b>	<b>FY2017/18 Adopted</b>
Administrative	\$5,120	\$2,430	\$0	\$1,000	\$1,000	\$1,000
Ambulance	\$7,902	\$1,620	\$0	\$7,000	\$7,000	\$7,000
Building	\$3,575	\$52,970	\$15,000	\$143,000	\$143,000	\$143,000
Fire	\$37,255	\$124,890	\$2,500	\$161,000	\$161,000	\$161,000
<b>Total Capital</b>	<b>\$53,852</b>	<b>\$181,910</b>	<b>\$17,500</b>	<b>\$312,000</b>	<b>\$312,000</b>	<b>\$312,000</b>

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## Contingency

The budget reflects \$500,000 in Contingency funds which can only be used if needed and by board action.

## Transfers

Transfers are transfers to other funds such as the reserve funds listed below.

### Transfers Detail

	<b>FY2014/1 5 Actual</b>	<b>FY2015/1 6 Actual</b>	<b>FY2016/1 7 Budget</b>	<b>FY2017/18 Proposed</b>	<b>FY2017/18 Approved</b>	<b>FY2017/18 Adopted</b>
Vehicle & Equip. Fund	\$80,000	\$160,000	\$80,000	\$80,000	\$80,000	\$80,000
Bldg. & Grounds Fund	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Tech. & Comm. Fund	\$10,000	\$10,000	\$30,000	\$10,000	\$10,000	\$10,000
<b>Total Transfers</b>	<b>\$100,000</b>	<b>\$180,000</b>	<b>\$120,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>

## RESERVE FUNDS

### FUNDS AND TRANSFERS

The District maintains four different funds including the General Fund (operating), and three Reserve Funds (Vehicle & Equipment Replacement, Building & Grounds and Technology & Communications).

Transfer to Fund	Transfer Amounts	Reserved for Future
Vehicle & Equipment Replacement Fund	\$80,000.00	\$708,165.00
Building & Grounds Fund	\$10,000.00	\$82,425.00
Technology & Communications Fund	\$10,000.00	\$97,295.00
<b>TOTAL TRANSFERS</b>	<b>\$100,000.00</b>	<b>\$887,885.00</b>

The Vehicle & Equipment Replacement Fund is monies set aside for replacement of old, outdated fire and ambulance vehicles or other large EMS and Fire related equipment purchases. The Building & Grounds Fund is monies set aside for large or unplanned expenses related to District owned buildings and grounds. The Technology & Communications Fund is monies set aside to upgrade technology and/or communication systems as needed.

## Vehicle & Equipment Replacement Fund Detail

Vehicle & Equipment Replacement Fund	FY2014/1 5 Actual	FY2015/1 6 Actual	FY2016/1 7 Budget	FY2017/18 Proposed	FY2017/18 Approved	FY2017/18 Adopted
<b>RESOURCES</b>						
Beginning Balance	\$483,794	\$566,435	\$535,750	\$622,000	\$622,000	\$622,000
Transfers In	\$80,000	\$160,000	\$80,000	\$80,000	\$80,000	\$80,000
Interest	\$2,640	\$3,798	\$3,420	\$6,165	\$6,165	\$6,165
<b>Total RESOURCES</b>	<b>\$566,435</b>	<b>\$730,232</b>	<b>\$619,170</b>	<b>\$708,165</b>	<b>\$708,165</b>	<b>\$708,165</b>
<b>EXPENDITURES</b>						
Ambulance & Equipment	\$0.00	\$193,802	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total EXPENDITURES</b>	<b>\$0.00</b>	<b>\$193,802</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Reserved for Future Requirements	\$566,435	\$536,431	\$619,170	\$708,165	\$708,165	\$708,165
<b>TOTAL REQUIREMENTS</b>	<b>\$566,435</b>	<b>\$730,232</b>	<b>\$619,170</b>	<b>\$708,165</b>	<b>\$708,165</b>	<b>\$708,165</b>

## Building & Grounds Fund

Building & Grounds Fund	FY2014/15 Actual	FY2015/16 Actual	FY2016/17 Budget	FY2017/18 Proposed	FY2017/18 Approved	FY2017/18 Adopted
	<b>RESOURCES</b>					
Beginning Balance	\$40,390	\$50,615	\$60,925	\$71,600	\$71,600	\$71,600
Transfers In	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Interest	\$225	\$356	\$325	\$825	\$825	\$825
<b>Total RESOURCES</b>	<b>\$50,615</b>	<b>\$60,971</b>	<b>\$71,250</b>	<b>\$82,425</b>	<b>\$82,425</b>	<b>\$82,425</b>
	<b>EXPENDITURES</b>					
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Reserved for Future Requirements	\$50,615	\$60,971	\$71,250	\$82,425	\$82,425	\$82,425
<b>TOTAL REQUIREMENTS</b>	<b>\$50,615</b>	<b>\$60,971</b>	<b>\$71,250</b>	<b>\$82,425</b>	<b>\$82,425</b>	<b>\$82,425</b>

## Technology & Communications Fund

Technology & Communications Fund	FY2014/15 Actual	FY2015/16 Actual	FY2016/17 Budget	FY2017/18 Proposed	FY2017/18 Approved	FY2017/18 Adopted
<b>RESOURCES</b>						
Beginning Balance	\$35,294	\$45,492	\$55,750	\$86,450	\$86,450	\$86,450
Transfers In	\$10,000	\$10,000	\$30,000	\$10,000	\$10,000	\$10,000
Interest	\$198	\$322	\$300	\$845	\$845	\$845
<b>Total RESOURCES</b>	<b>\$45,492</b>	<b>\$55,814</b>	<b>\$86,050</b>	<b>\$97,295</b>	<b>\$97,295</b>	<b>\$97,295</b>
<b>EXPENDITURES</b>						
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Reserved for Future Requirements	\$45,492	\$55,814	\$86,050	\$97,295	\$97,295	\$97,295
<b>TOTAL REQUIREMENTS</b>	<b>\$45,492</b>	<b>\$55,814</b>	<b>\$86,050</b>	<b>\$97,295</b>	<b>\$97,295</b>	<b>\$97,295</b>

## SALARY SCHEDULE

	<b>Admin. Assistant</b>	<b>FF / Paramedic</b>	<b>Capt./ Paramedic</b>	<b>Deputy Chief</b>	<b>Fire Chief</b>
1	\$22.92	\$19.14	\$24.07	\$36.34	Contractual
	\$3,972.90	\$4,396.46	\$5,527.08	\$6,298.32	
	\$47,674.80	\$52,757.52	\$66,324.96	\$75,579.84	
2	\$23.56	\$20.10	\$25.27	\$38.15	Contractual
	\$4,083.07	\$4,616.29	\$5,803.43	\$6,613.23	
	\$48,996.84	\$55,395.48	\$69,641.16	\$79,358.76	
3	\$24.19	\$21.10	\$26.53	\$40.06	Contractual
	\$4,193.23	\$4,847.10	\$6,093.60	\$6,943.89	
	\$50,318.76	\$58,165.20	\$73,123.20	\$83,326.68	
4	\$24.83	\$22.16	\$27.86	\$42.06	Contractual
	\$4,303.40	\$5,089.45	\$6,398.28	\$7,291.09	
	\$51,640.80	\$61,073.40	\$76,779.36	\$87,493.08	
5	\$25.46	\$23.27	\$29.25	\$44.17	Contractual
	\$4,413.56	\$5,343.93	\$6,718.20	\$7,655.64	
	\$52,962.72	\$64,127.16	\$80,618.40	\$91,867.68	
6	\$26.10	\$24.43	\$30.71	\$46.38	Contractual
	\$4,523.73	\$5,611.12	\$7,054.11	\$8,038.43	
	\$54,284.76	\$67,333.44	\$84,649.32	\$96,461.16	
7	\$26.73	\$24.92	\$31.33	\$47.30	Contractual
	\$4,633.89	\$5,723.35	\$7,195.19	\$8,199.19	
	\$55,606.68	\$68,680.20	\$86,342.28	\$98,390.28	
8	\$27.37	\$25.42	\$31.95	\$48.25	Contractual
	\$4,744.06	\$5,837.81	\$7,339.09	\$8,363.18	
	\$56,928.72	\$70,053.72	\$88,069.08	\$100,358.16	
9	\$27.99	\$25.93	\$32.59	\$49.22	Contractual
	\$4,852.22	\$5,954.57	\$7,485.88	\$8,530.44	
	\$58,226.64	\$71,454.84	\$89,830.56	\$102,365.28	
10	\$28.64	\$26.45	\$33.25	\$50.20	Contractual
	\$4,964.39	\$6,073.66	\$7,635.59	\$8,701.05	
	\$59,572.68	\$72,883.92	\$91,627.08	\$104,412.60	

## LB & TAX ASSESSOR FORMS