



Black Butte Ranch Rural Fire Protection District



ANNUAL BUDGET 2018 - 2019

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INTRODUCTION OF MEMBERS

BOARD OF DIRECTORS

Term Expires

Position 1: Don Bowler	June 30, 2019
Position 2: Dave Gibson	June 30, 2019
Position 3: Rodger Gabrielson	June 30, 2019
Position 4: Thomas Sawyer	June 30, 2021
Position 5: Larry Stuker	June 30, 2021

BUDGET COMMITTEE

Term Expires

Position 1: Steve Scheidler	June 30, 2020
Position 2: Steve Yates	June 30, 2020
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:



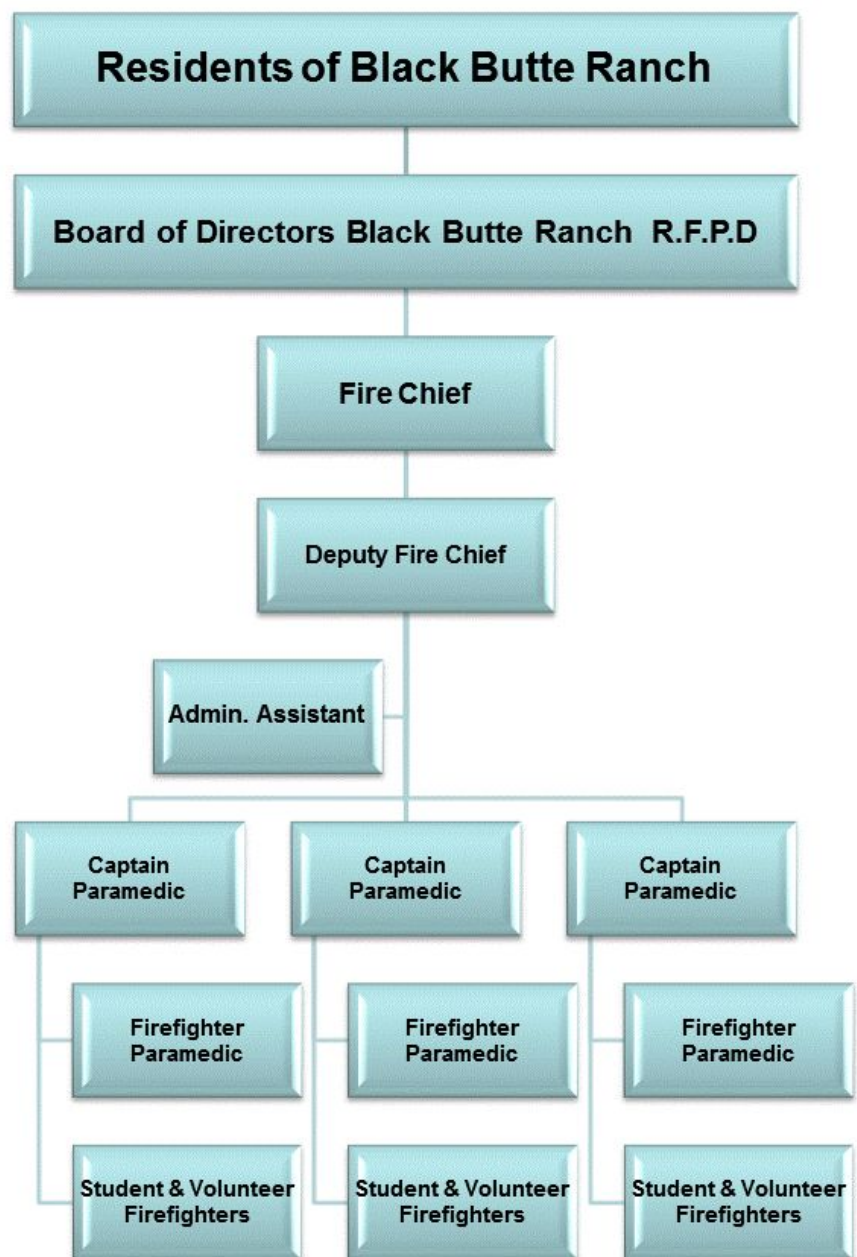
Black Butte Ranch Rural Fire Protection District (The District) operates under Oregon Revised Statutes Chapter 478 as a separate municipal corporation and is managed by a Board of Directors composed of a President and four Directors. The Board employs the Fire Chief to manage the day-to-day operations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

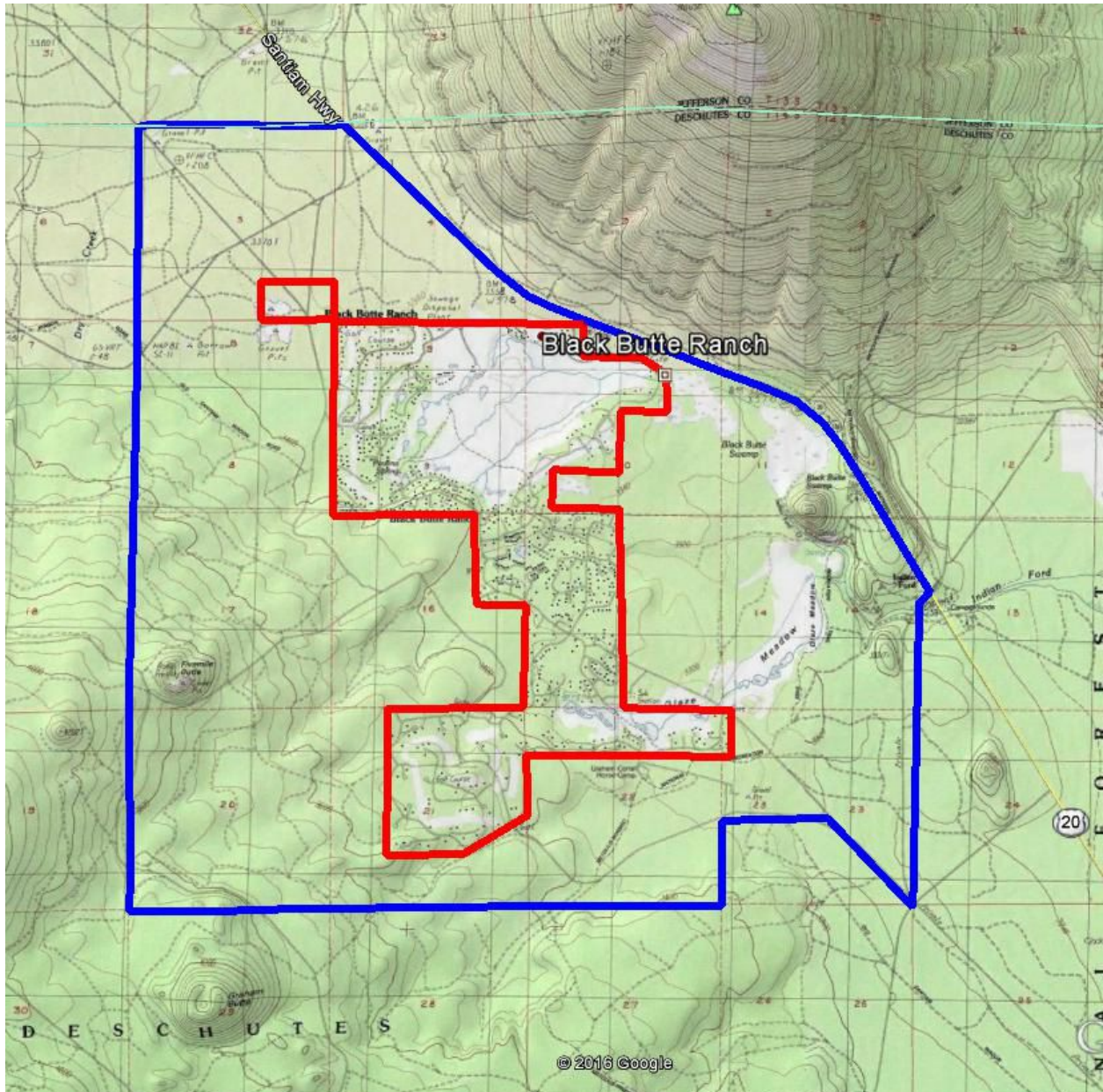
Black Butte Ranch Rural Fire Protection District is a combination career and volunteer department which serves an area of approximately 3 square miles in the mountainous shadows of the Central Oregon Cascades. The department serves the resort community of Black Butte Ranch with a permanent population 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 artery 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

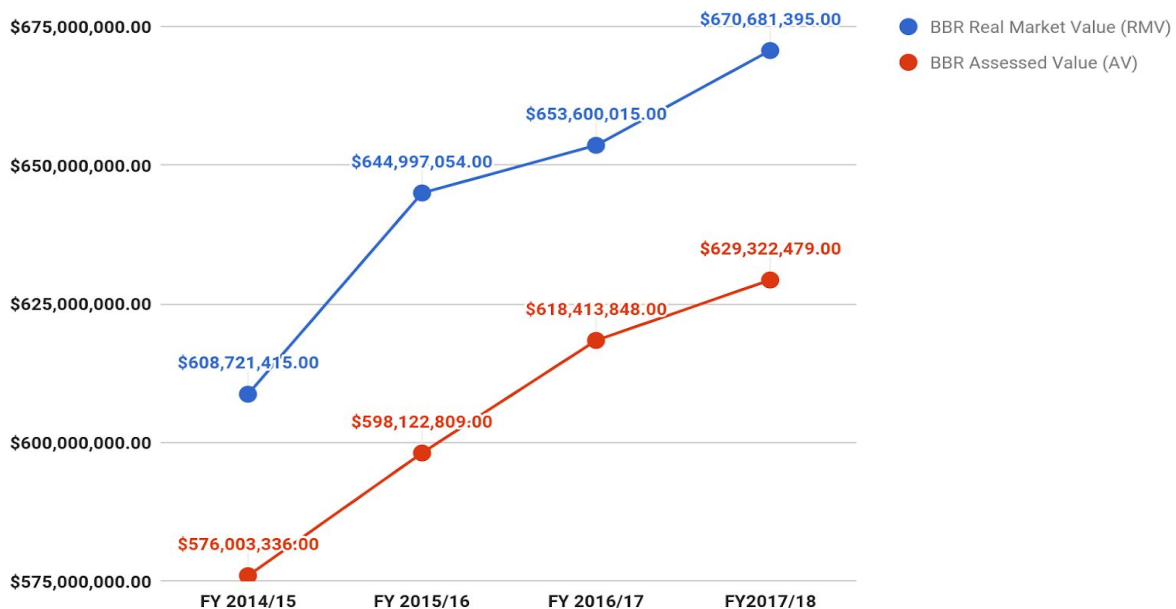
Budget Committee Members & Citizens,

We are pleased to present to you the proposed budget for fiscal year 2018/19 for Black Butte Ranch Rural Fire Protection District. An internal group consisting of the Administrative Staff, Career Captains, and Career Firefighters have spent the past months preparing this budget document. All were encouraged to submit budgetary requests during the preparation phase.

Economic Factors & Assumptions:

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. Further, many of the larger commercial buildings were removed from the property tax schedule during the FY 2017/18 as they were ruled to be association owned, reducing the districts revenue by about \$22,000 per year. Where other districts in Central Oregon experience growth rates of 4% to 5%, Black Butte Ranch will likely see less than about 3.2%. The proposed budget reflects a conservative 3.0% increase in growth.

BBR Real Market Value vs. Assessed Value



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 (2017/18) the district imposed only \$1.56/\$1000 of assessed value (the same amount imposed over the previous 8 years). The anticipated amount of \$1.67/\$1000 was not imposed as a result of a Cost of Living Adjustment (COLA) within personnel of 0.3% rather than the budgeted 2.2%, a less than anticipated increase in health insurance rates, a higher than budgeted ending fund balance from the previous years and continued conservative budgeting & spending.

Expenditures:

Personnel Services

The proposed operating budget for fiscal year 2018/19 is \$4,380,840. Personnel Services account for 33.73% of the total budget at \$1,469,080. This represents a 4.27% increase over last year's budget for seasonal/part/temp. employees, overtime, health insurance and cost of living changes. 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 Collective Bargaining Unit 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 2018/19 of 2.0%. (COLA for the CBU 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 7.56% (again, effective January 2018 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 for FY-2019 thru FY-2021 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 for 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 8.9% of the budget at \$387,816 with Capital Outlay accounting for 2.85% at \$124,800. The budget reflects no significant change (+0.6%) for Materials and Services over the previous budget year, while Capital Outlay will decrease from a budgeted \$300,000 in 2017/18 to \$124,800.

Ending Fund Balance

To avoid borrowing money between July and November, until tax revenue is available, the Board of Directors have adopted a policy to carry over an “Unappropriated Funds” balance to provide a minimum of 5 months of operating expenses. Furthermore, it will once again be recommended that the District, through long range projections, carry an ending fund balance (“Reserved For Future Expenditure” plus “Unappropriated Funds”) of five months’ worth of operating costs 15 years from now. This approach has and will continue to assist with spikes in the budget due to impacts that cannot be absorbed by our restricted growth rate. It also allows for gradual rate changes to the operating levy and forces 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 include continued maintenance and improvements being made to all district structures and facilities. Note: due to contractor availability, we have had to push parts of our tile flooring and countertop project into the proposed budget year. Other capital items include replacing our final staff vehicle, replacing some more fitness equipment and the possible purchase of a fire extinguisher prop to teach citizens and Black Butte Ranch employees proper fire extinguisher use.
- Areas of increased expenditure include liability insurance, additional subscription services (cell, data and technology), fire hose replacement, additional scholarship funds and new technology, and software upgrades
- The district is once again planning on the use of temporary employees for extended FMLA leave and seasonal employees for busy summer months.

2017 - 2018 History

Total resources for the District has exceeded the budgeted amounts by 4.18% as of March 31, 2018 due to conservative budgeting through long term (15 year) projections.

The beginning fund balance for 2017/2018 was \$2,467,928 which was 8.62% more than projected. This was attributable to lower material costs, less than budgeted cost of living adjustment, less than anticipated insurance rates and increased ambulance revenue.

Ambulance revenues in 2017/18 have again exceeded budgeted figures likely due to prompt billing procedures and the positive effects of mandatory health insurance.

Fiscal Year 2018 - 2019

The proposed operating budget for fiscal year 2018/19 is \$4,389,840. 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 2.0% percent Cost of Living Adjustment (COLA) based upon Social Security COLA. Six employees are at the top step of the salary schedule this year.

Insurance rates rose 7.56% in the last half of the 2017/18 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 remain the same as the 2017/18 fiscal year since PERS is on a biennial budget.

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, resulting in no change over the last 8 years).

The District remains vigilant regarding projections and recognizes the potential of inflation in coming years. The economic climate in Deschutes County continues to be positive and Black Butte Ranch seems to be following suit. 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

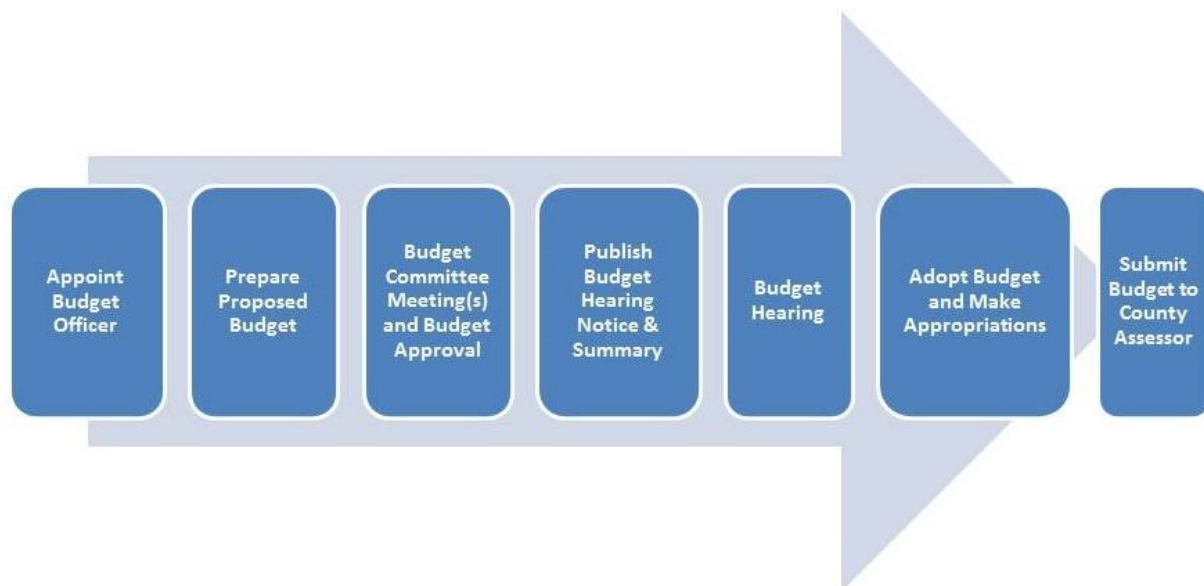
Dan Tucker, Fire Chief
Black Butte Ranch Rural Fire Protection District

BUDGET OVERVIEW

The budget process for the 2018/2019 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 Fire Chief and Administrative Assistant) and the six (6) 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". After a Budget Hearing, 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 2018/2019 fiscal year:

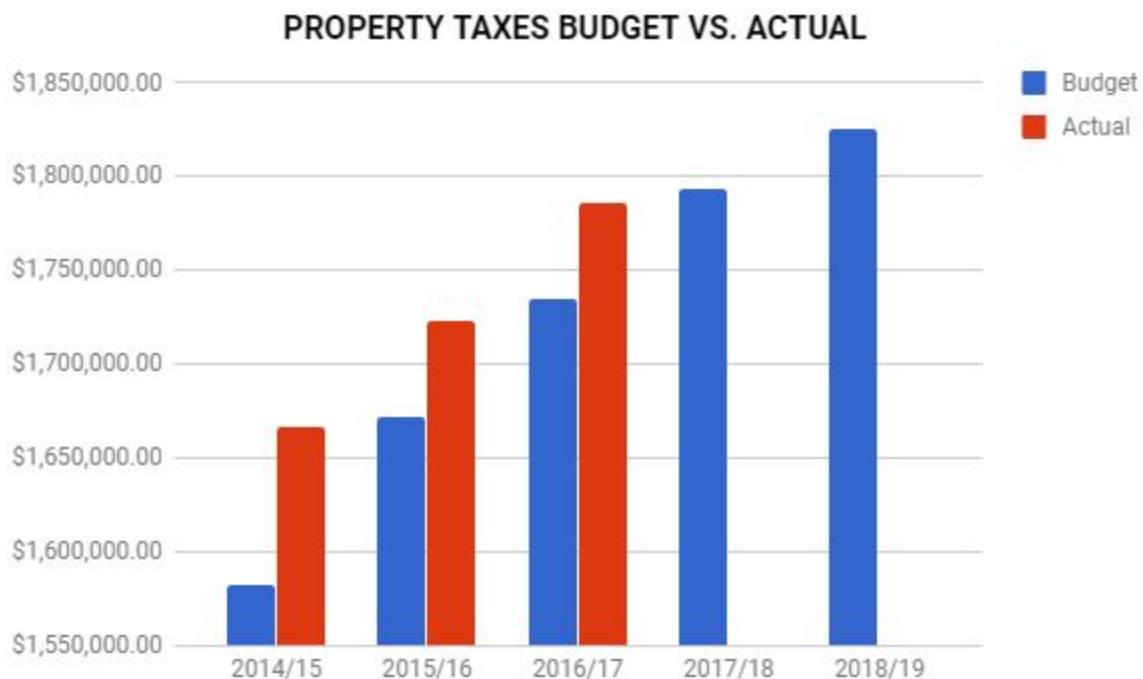
Date	Day	Action to be Taken
February-April		Budget team prepares budget
April 4, 2018	Wednesday	Publish Public Notice of Budget Committee Meeting (1st Notice)
April 11, 2018	Wednesday	Publish Public Notice of Budget Committee Meeting (2nd Notice)
April 24, 2018	Tuesday	Deliver proposed budget to Budget Committee
May 1, 2018	Tuesday	Budget Committee Meets
May 8, 2018	Tuesday	Budget Committee Meets (if necessary)
May 16, 2018	Wednesday	Publish Notice of Budget Hearing (LB-1)
May 24, 2018	Thursday	District Board Meeting, Hold Budget Hearing (Governing Body)
June 28, 2018	Thursday	District Board Meeting, Enact Resolution: Adopt Budget, Make Appropriations, Categorize Taxes
June 28, 2018	Thursday	Submit tax certification documents to the Assessor (DUE by July 16, 2018)
Sept. 28, 2018	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.

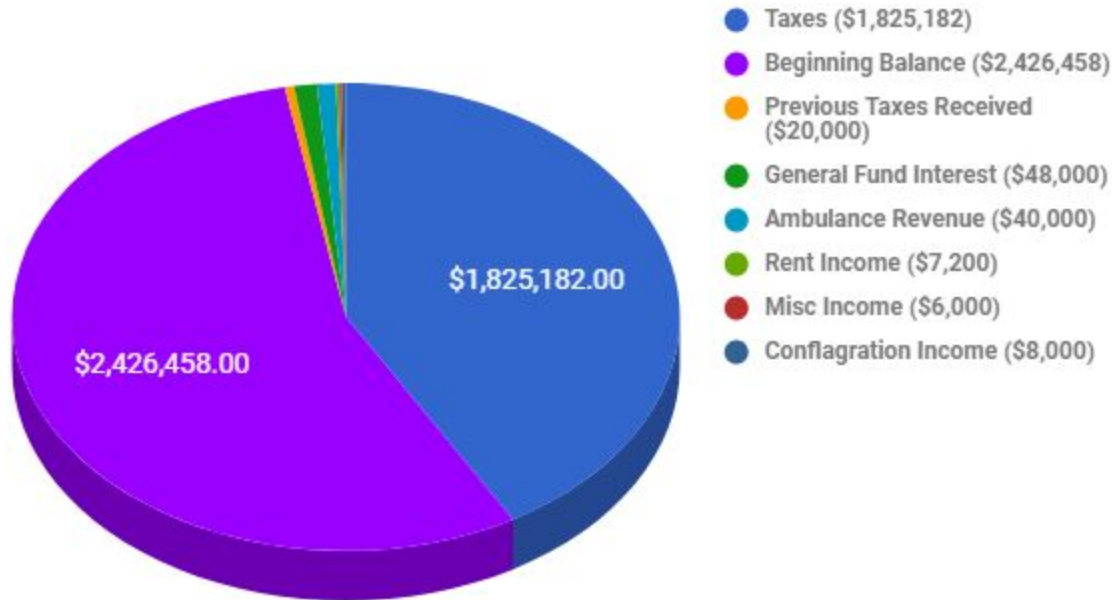
REVENUE & RESOURCES

District resources include property taxes, ambulance billings, earned interest, fire contracts and other sources. Property taxes are the District's main source of income. The FY 2018/19 budget is projecting a 3% increase in taxable assessed valuation from the previous fiscal year with an assumed 93% collection rate. These projections are based on discussions with the Deschutes County Assessor in April 2018. The projected property taxes to be received in 2018/19 are \$1,825,182 along with prior years taxes estimated at \$20,000. 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, Reserved For Future Expenditure and Unappropriated Funds. For FY 2018/19, the proposed estimated beginning cash on hand balance is \$2,426,458. This beginning balance is anticipated and a result of 15 year projections for budget stability.

Resources - FY 2018/19



Total budget for the 2018/19 fiscal year is \$4,380,840. Below is the breakdown of significant revenues.

Taxes	\$1,825,182	Ambulance Billing	\$40,000
Previous Taxes	\$20,000	Beginning Balance	\$2,426,458
Interest GF	\$48,000	Other	\$21,200

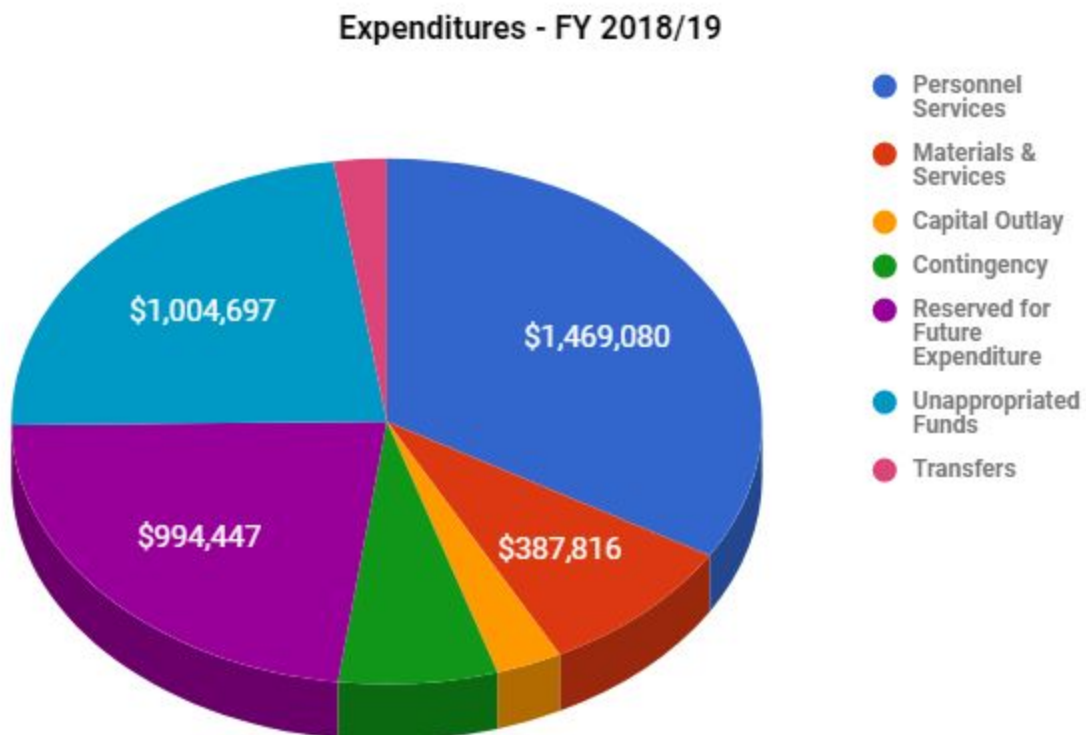
TOTAL REVENUE/RESOURCES
\$4,380,840

EXPENDITURES

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

- Personnel Services - \$1,469,080
- Materials & Services - \$387,816
- Capital Outlay - \$124,800
- Contingency - \$300,000
- Reserved for Future Expenditure - \$994,447
- Unappropriated Fund Balance - \$1,004,697
- Transfers - \$100,000

Total expenditures for the proposed FY 2018/19 budget are \$4,380,840 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 2018/19 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 possibly use seasonal part-time personnel as well as cover an employee that may be on medical leave with a temporary firefighter/paramedic for approximately 6 months.

Position	FY2015/16	FY2016/17	FY2017/18	FY2018/19
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	3.42	3.50
TOTAL FTE	9	9	9.42	9.50

At \$1,469,080 Personnel Services are 33.73% 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.

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 2018/19 fiscal year (the second year of a two year biennium) are in the chart below.

		Employee 6%	Tier 1/Tier 2	OPSRP	
				Police/Fire	General Service
FY 2015/16	6%		12.85%	7.52%	3.41%
FY 2016/17	6%		12.85%	7.52%	3.41%
FY 2017/18	6%		16.48%	7.92%	3.15%
FY 2018/19	6%		16.48%	7.92%	3.15%

Personnel Services Detail

	FY2015/16 Actual	FY2016/17 Actual	FY2017/18 Budget	FY2018/19 Proposed	FY2018/19 Approved	FY2018/19 Adopted
Chief	\$122,466	\$122,466	\$122,833	\$125,290	\$125,290	\$125,290
Deputy Chief	\$87,231	\$91,593	\$96,462	\$100,359	\$100,359	\$100,359
Admin. Assist.	\$54,123	\$55,441	\$56,930	\$59,416	\$59,416	\$59,416
Captains	\$278,574	\$279,629	\$286,871	\$292,608	\$292,608	\$292,608
Firefighters	\$215,564	\$215,300	\$231,235	\$237,500	\$237,500	\$237,500
Seasonal/Part Time	\$11,571	\$0	\$42,983	\$47,907	\$47,907	\$47,907
Conflagration	\$426	\$0	\$8,000	\$8,000	\$8,000	\$8,000
Overtime	\$93,369	\$115,313	\$145,000	\$150,000	\$150,000	\$150,000
PERS	\$119,305	\$117,265	\$139,000	\$165,000	\$165,000	\$165,000
FICA	\$65,380	\$66,573	\$78,000	\$79,000	\$79,000	\$79,000
Health Insurance	\$150,612	\$144,482	\$165,000	\$175,000	\$175,000	\$175,000
Worker's Comp	\$18,105	\$17,853	\$29,000	\$29,000	\$29,000	\$29,000
Total Personnel	\$1,216,725	\$1,225,915	\$1,401,314	\$1,469,080	\$1,469,080	\$1,469,080

Materials & Services

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

Materials & Services Detail

	FY2015/16 Actual	FY2016/17 Actual	FY2017/18 Budget	FY2018/19 Proposed	FY2018/19 Approved	FY2018/19 Adopted
Uniforms	\$10,074	\$5,984	\$7,267	\$7,300	\$7,300	\$7,300
PPE	\$8,949	\$13,573	\$23,285	\$17,950	\$17,950	\$17,950
Fire Supplies	\$1,875	\$8,195	\$3,796	\$5,117	\$5,117	\$5,117
Phones & Data	\$3,770	\$5,446	\$8,040	\$7,580	\$7,580	\$7,580
Fire Radios Maint.	\$1,085	\$839	\$100	\$6,000	\$6,000	\$6,000
Fire Dues & Subscriptions	\$4,130	\$4,339	\$5,010	\$4,640	\$4,640	\$4,640
Fire Grant	\$0	\$0	\$0	\$0	\$0	\$0
Scholarships	\$73,631	\$35,360	\$90,000	\$110,000	\$110,000	\$110,000
Travel, Meals & Lodging	\$2,782	\$7,928	\$8,385	\$5,600	\$5,600	\$5,600
Fire Vehicle Maint.	\$10,380	\$9,010	\$13,945	\$14,500	\$14,500	\$14,500
Fire Gas & Oil	\$4,472	\$4,728	\$7,480	\$7,880	\$7,880	\$7,880
Vol. Donations	\$2,252	0	\$0	\$0	\$0	\$0
Fire Education	\$4,528	\$2,437	\$15,266	\$13,200	\$13,200	\$13,200
Fire Training Materials	\$694	\$2,494	\$1,213	\$3,625	\$3,625	\$3,625
Physicals & Immun.	\$1,605	\$6,299	\$5,000	\$5,000	\$5,000	\$5,000
Public Education	\$1,655	\$1,380	\$1,390	\$2,300	\$2,300	\$2,300
Conflagration Expense	\$0	\$0	\$8,000	\$8,000	\$8,000	\$8,000
Ambulance Supplies	\$21,311	\$14,047	\$24,060	\$28,800	\$28,800	\$28,800
Amb. Radio Maint.	\$0	\$0	\$0	\$0	\$0	\$0
Amb.Due & Subscriptions	\$935	\$2,384	\$2,600	\$4,500	\$4,500	\$4,500
Amb. Grant	\$0	\$0	\$0	\$0	\$0	\$0
Amb. Vehicle Maint.	\$2,532	\$2,114	\$3,826	\$4,844	\$4,844	\$4,844
Amb. Gas & Oil	\$1,593	\$1,393	\$3,200	\$3,470	\$3,470	\$3,470
EMS Education	\$795	\$4,605	\$7,680	\$10,100	\$10,100	\$10,100
EMS Training Material	\$1,548	\$977	\$2,760	\$4,700	\$4,700	\$4,700
Defibrillator Maint.	\$0	\$0	\$3,000	\$3,000	\$3,000	\$3,000
Professional & Legal	\$8,057	\$8,733	\$15,450	\$15,000	\$15,000	\$15,000
Admin. Supplies	\$6,288	\$5,922	\$9,580	\$11,640	\$11,640	\$11,640

Materials & Services Detail (Continued)	FY2015/16 Actual	FY2016/17 Actual	FY2017/18 Budget	FY2018/19 Proposed	FY2018/19 Approved	FY2018/19 Adopted
Office Equip. Maint.	\$6,491	\$5,786	\$8,240	\$7,725	\$7,725	\$7,725
Admin. Grant	\$0	\$0	\$0	\$0	\$0	\$0
Admin. Training	\$594	\$1,184	\$3,200	\$3,835	\$3,835	\$3,835
Unemployment Claims	\$0	\$0	\$7,000	\$7,000	\$7,000	\$7,000
Insurance	\$17,731	\$16,373	\$20,000	\$22,000	\$22,000	\$22,000
Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0
Elections & Public Notice	\$421	\$580	\$1,000	\$1,800	\$1,800	\$1,800
Civil Service Commission	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
911 Expenses	\$1,302	\$2,002	\$2,000	\$2,000	\$2,000	\$2,000
Building Supplies	\$1,814	\$2,697	\$4,780	\$4,550	\$4,550	\$4,550
GM172 & GM13 Maint.	\$4,363	\$2,781	\$900	\$8,150	\$8,150	\$8,150
Sewer/Water	\$3,357	\$3,171	\$4,000	\$4,000	\$4,000	\$4,000
Electricity	\$10,025	\$11,242	\$11,100	\$11,880	\$11,880	\$11,880
Building Grant	\$0	\$0	\$0	\$0	\$0	\$0
Station Repairs & Maint	\$10,531	\$8,118	\$11,831	\$6,560	\$6,560	\$6,560
Garbage Service	\$1,598	0	\$500	0	0	0
Propane	\$1,718	\$2,251	\$3,480	\$2,520	\$2,520	\$2,520
Total Materials & Services	\$234,886	\$204,374	\$349,364	\$387,816	\$387,816	\$387,816

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

	FY2015/16 Actual	FY2016/17 Actual	FY2017/18 Budget	FY2018/19 Proposed	FY2018/19 Approved	FY2018/19 Adopted
Administrative	\$2,430	\$0	\$1,000	\$1,400	\$1,400	\$1,400
Ambulance	\$1,620	\$0	\$7,000	\$6,900	\$6,900	\$6,900
Building	\$52,970	\$21,239	\$143,000	\$63,500	\$63,500	\$63,500
Fire	\$124,890	\$1,105	\$161,000	\$53,000	\$53,000	\$53,000
Total Capital	\$181,910	\$22,344	\$312,000	\$124,800	\$124,800	\$124,800

Contingency

The budget reflects \$300,000 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

	FY2015/16 Actual	FY2016/17 Actual	FY2017/18 Budget	FY2018/19 Proposed	FY2018/19 Approved	FY2018/19 Adopted
Vehicle & Equip. Fund	\$160,000	\$80,000	\$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	\$30,000	\$10,000	\$10,000	\$10,000	\$10,000
Total Transfers	\$180,000	\$120,000	\$100,000	\$100,000	\$100,000	\$100,000

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	\$808,500.00
Building & Grounds Fund	\$10,000.00	\$94,625.00
Technology & Communications Fund	\$10,000.00	\$110,100.00
TOTAL TRANSFERS	\$100,000.00	\$1,013,225.00

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	FY2015/16 Actual	FY2016/17 Actual	FY2017/18 Budget	FY2018/19 Proposed	FY2018/19 Approved	FY2018/19 Adopted
	RESOURCES					
Beginning Balance	\$566,435	\$536,431	\$622,000	\$713,500	\$713,500	\$713,500
Transfers In	\$160,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
Interest	\$3,798	\$6,252	\$6,165	\$15,000	\$15,000	\$15,000
Total RESOURCES	\$730,232	\$622,683	\$708,165	\$808,500	\$808,500	\$808,500
	EXPENDITURES					
Ambulance & Equipment	\$193,802	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total EXPENDITURES	\$193,802	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved for Future Requirements	\$536,431	\$622,683	\$708,165	\$808,500	\$808,500	\$808,500
TOTAL REQUIREMENTS	\$730,232	\$622,683	\$708,165	\$808,500	\$808,500	\$808,500

Building & Grounds Fund

Building & Grounds Fund	FY2015/16 Actual	FY2016/17 Actual	FY2017/18 Budget	FY2018/19 Proposed	FY2018/19 Approved	FY2018/19 Adopted
	RESOURCES					
Beginning Balance	\$50,615	\$60,971	\$71,600	\$82,825	\$82,825	\$82,825
Transfers In	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Interest	\$356	\$714	\$825	\$1,800	\$1,800	\$1,800
Total RESOURCES	\$60,971	\$71,684	\$82,425	\$94,625	\$94,625	\$94,625
	EXPENDITURES					
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved for Future Requirements	\$60,971	\$71,684	\$82,425	\$94,625	\$94,625	\$94,625
TOTAL REQUIREMENTS	\$60,971	\$71,684	\$82,425	\$94,625	\$96,625	\$94,625

Technology & Communications Fund

Technology & Communications Fund	FY2015/16 Actual	FY2016/17 Actual	FY2017/18 Budget	FY2018/19 Proposed	FY2018/19 Approved	FY2018/19 Adopted
RESOURCES						
Beginning Balance	\$45,492	\$55,814	\$86,450	\$98,000	\$98,000	\$98,000
Transfers In	\$10,000	\$30,000	\$10,000	\$10,000	\$10,000	\$10,000
Interest	\$322	\$723	\$845	\$2,100	\$2,100	\$2,100
Total RESOURCES	\$55,814	\$86,537	\$97,295	\$110,100	\$110,100	\$110,100
EXPENDITURES						
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved for Future Requirements	\$55,814	\$86,537	\$97,295	\$110,100	\$110,100	\$110,100
TOTAL REQUIREMENTS	\$55,814	\$86,537	\$97,295	\$110,100	\$110,100	\$110,100

SALARY SCHEDULE

Step	Admin. Assistant	FF / Paramedic	Capt. / Paramedic	Deputy Chief	Fire Chief
1	\$23.38	\$19.53	\$24.55	\$37.06	Contractual
	\$4,052.36	\$4,484.39	\$5,637.62	\$6,424.28	
	\$48,628.32	\$53,812.68	\$67,651.44	\$77,091.36	
2	\$24.03	\$20.50	\$25.77	\$38.92	Contractual
	\$4,164.73	\$4,708.61	\$5,919.50	\$6,745.50	
	\$49,976.76	\$56,503.32	\$71,034.00	\$80,946.00	
3	\$24.68	\$21.53	\$27.06	\$40.86	Contractual
	\$4,277.10	\$4,944.04	\$6,215.48	\$7,082.77	
	\$51,325.20	\$59,328.48	\$74,585.76	\$84,993.24	
4	\$25.32	\$22.60	\$28.42	\$42.91	Contractual
	\$4,389.47	\$5,191.24	\$6,526.25	\$7,436.91	
	\$52,673.64	\$62,294.88	\$78,315.00	\$89,242.92	
5	\$25.97	\$23.73	\$29.84	\$45.05	Contractual
	\$4,501.84	\$5,450.81	\$6,852.56	\$7,808.76	
	\$54,022.08	\$65,409.72	\$82,230.72	\$93,705.12	
6	\$26.62	\$24.92	\$31.33	\$47.30	Contractual
	\$4,614.20	\$5,723.35	\$7,195.19	\$8,199.19	
	\$55,370.40	\$68,680.20	\$86,342.28	\$98,390.28	
7	\$27.27	\$25.42	\$31.95	\$48.25	Contractual
	\$4,726.57	\$5,837.81	\$7,339.09	\$8,363.18	
	\$56,718.84	\$70,053.72	\$88,069.08	\$100,358.16	
8	\$27.92	\$25.93	\$32.59	\$49.22	Contractual
	\$4,838.94	\$5,954.57	\$7,485.88	\$8,530.44	
	\$58,067.28	\$71,454.84	\$89,830.56	\$102,365.28	
9	\$28.57	\$26.45	\$33.25	\$50.20	Contractual
	\$4,951.31	\$6,073.66	\$7,635.59	\$8,701.05	
	\$59,415.72	\$72,883.92	\$91,627.08	\$104,412.60	
10	\$29.21	\$26.97	\$33.91	\$51.20	Contractual
	\$5,063.68	\$6,195.13	\$7,788.31	\$8,875.07	
	\$60,764.16	\$74,341.56	\$93,459.72	\$106,500.84	

LB & TAX ASSESSOR FORMS