

Black Butte Ranch Rural Fire Protection District



PROPOSED ANNUAL BUDGET
Fiscal Year: 2019 - 2020

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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 Olson	June 30, 2019
Position 4: Dave Sullivan	June 30, 2021
Position 5: Doug Knudsen	June 30, 2021

The Budget Committee is comprised of the Board of Directors and (5) citizen volunteers that are appointed by the Board

DISTRICT ADMINISTRATION

Dan Tucker, Fire Chief	Serving Since 1986
Dave Phillips, Deputy Chief of Operations	Serving Since 2015
Jamie Vohs, Administrative Assistant	Serving Since 2011

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:



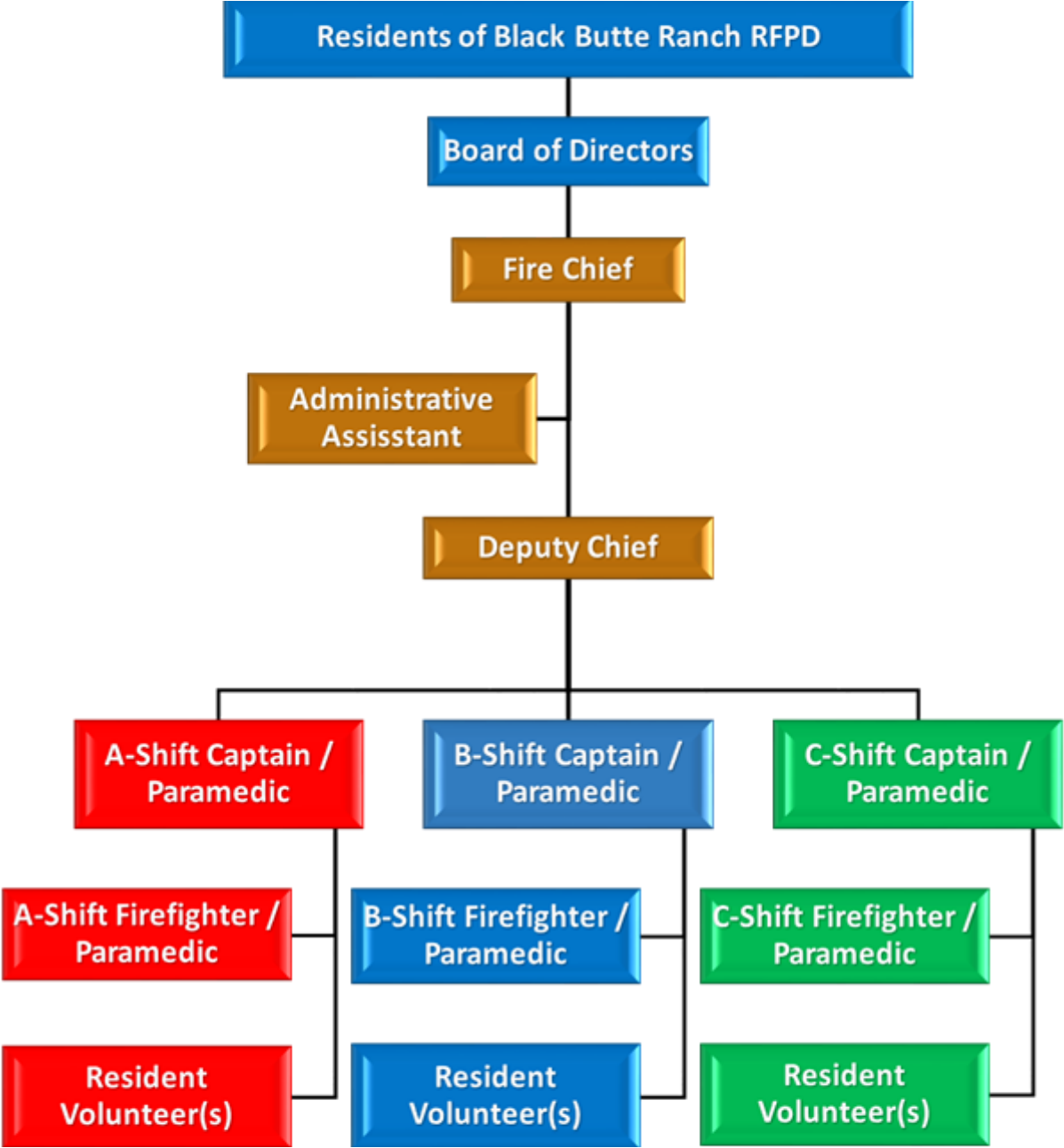
Black Butte Ranch Rural Fire Protection District (The District) operates under Oregon Revised Statutes Chapter 478 as a separate municipal corporation and is managed by a Board of Directors composed of a President and four Directors. The Board employs the Fire Chief to manage the day-to-day operations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

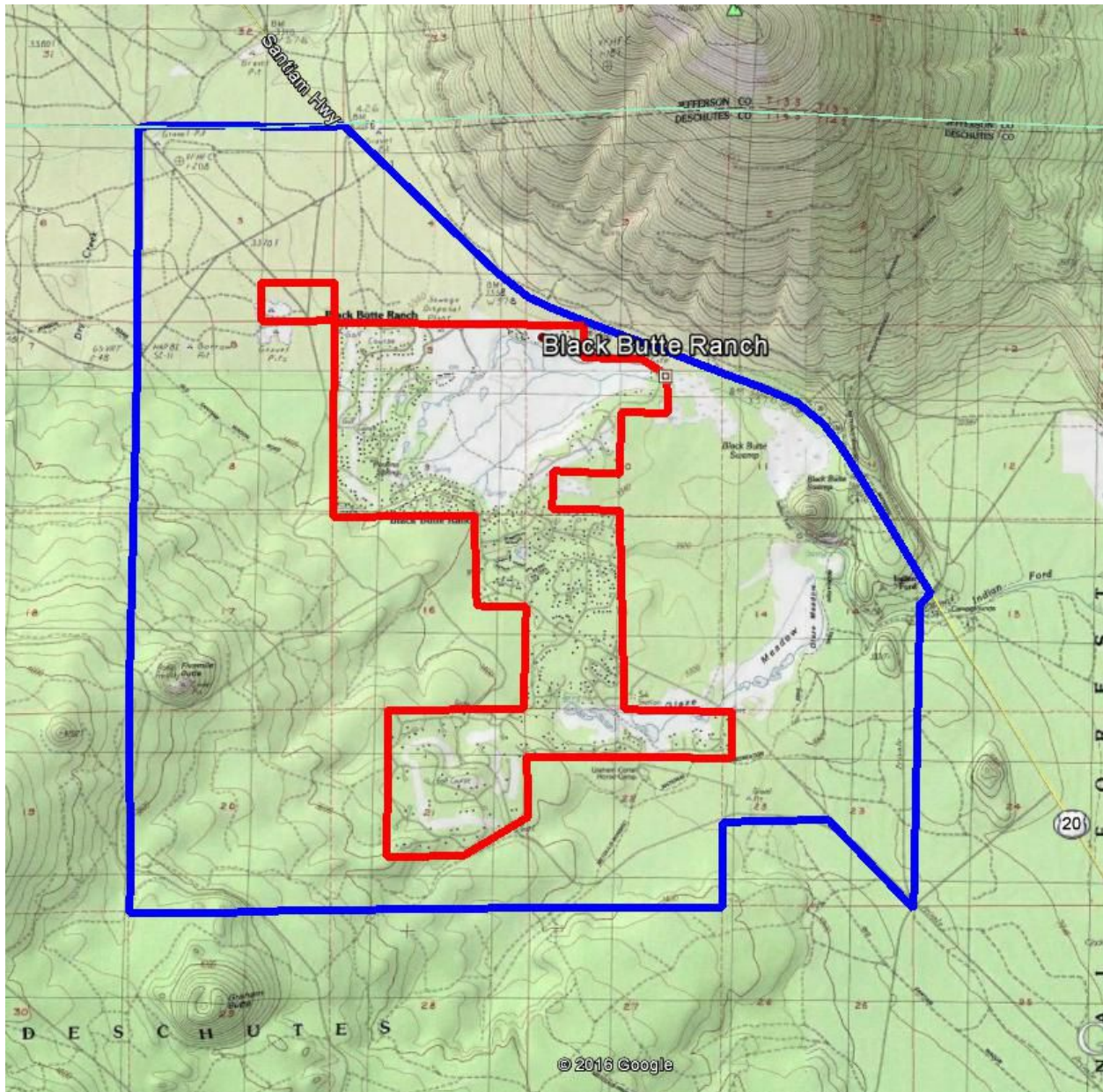


The location of the District along Hwy 20, as well as its relative position to the City of Sisters (our neighbor), provides for the potential of major emergencies including structure and wildland fires, multi-vehicle accidents, and commercial transportation accidents/spills. Our commitment to our mutual 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

POLICIES AND PROCEDURES

The District operates under three policy manuals including:

- Board Policies
- Administrative Policies
- Routine Operational Guidelines/Policies

Board Policies are established by the Board of Directors and provide direction to the Fire Chief to carry out day-to-day administration of the District.

Administrative Policies are policies established by the Fire Chief and approved by the Board of Directors to direct the day-to-day operations of the District.

Routine Operational Guidelines/Policies are established by the Deputy Fire Chief through approval of the Fire Chief to carry out the District's mission.

***Policies are currently in development or redevelopment*



TRAINING

The District's Fire and Emergency Medical Services (EMS) training is made possible through mutual cooperation and innovation with our neighboring districts (Cloverdale RFPD and Sisters - Camp Sherman RFPD) under a new and exciting "Interagency Coordination" agreement.



A comprehensive training schedule, through Target Solutions software, has been implemented and allows for continuous monitoring/scheduling of Fire and EMS training on a daily basis throughout all three agencies. Cooperation with our neighboring agencies provides for common training methods boosting knowledge, efficiencies and safety throughout the Sisters region.



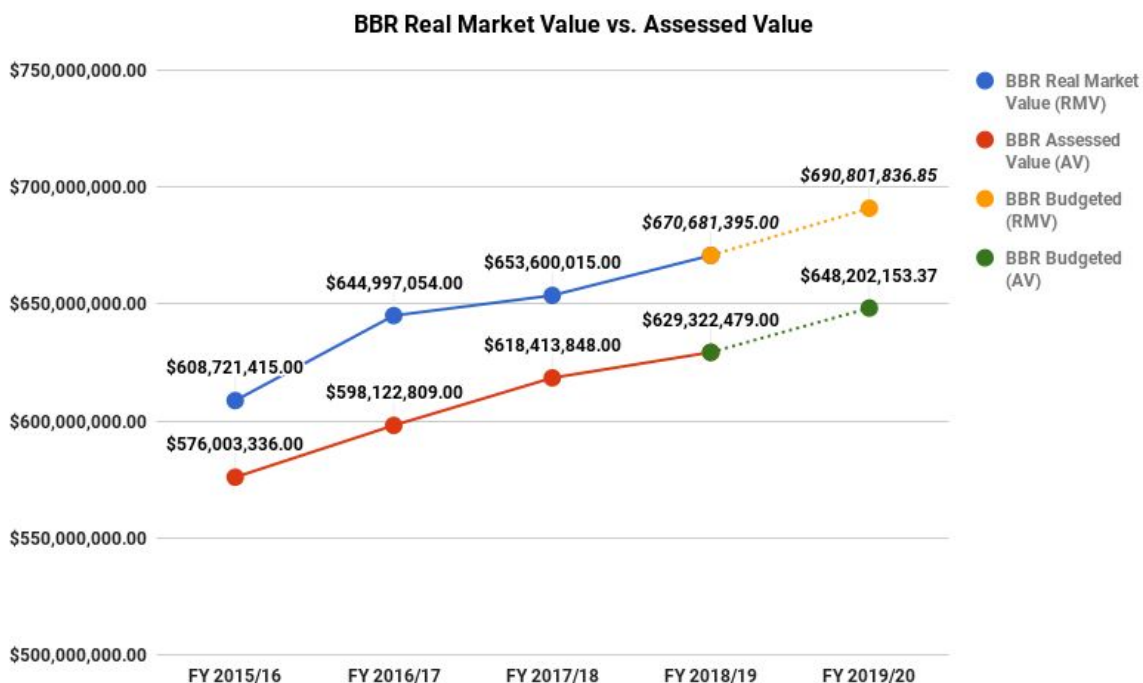
BUDGET MESSAGE

Budget Committee Members & Citizens,

We are pleased to present to you the proposed budget for fiscal year 2019/20 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 Deschutes County as a whole showed 3.3% growth this past year and some districts within Deschutes County experience growth rates over 6%, Black Butte Ranch RFPD has averaged only 3.11% over the past 4 years. 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 (2018/19) the district imposed only \$1.56/\$1000 of assessed value (the same amount imposed over the previous 9 years). The anticipated amount of \$1.71/\$1000 was not imposed as a result of a slightly favorable Cost of Living Adjustment (COLA) within personnel of 2.0% rather than the budgeted 2.2%, a growth rate of 3.45% vs the budgeted 3.0%, a less than anticipated increase in health insurance rates, a higher than budgeted ending fund balance from the previous year, improving interest rates, continued conservative budgeting and mindful spending.

Expenditures:

Personnel Services

The proposed operating budget for fiscal year 2019/20 is \$4,664,517. Personnel Services accounts for 38.15% of the total budget at \$1,779,361. Although this represents a 21% increase over last year's budget for personnel, the District is planning to pay down a portion of its PERS "Unfunded Actuarial Liability" (UAL) by placing \$250,000 into a "Side Account" with PERS. Without the additional side account, Personnel Services would show a 4.10% increase. The District is fully staffed with 6 career line staff personnel, 3 administrative personnel, approximately 6 to 10 resident volunteers. During our busy time, we anticipate utilizing seasonal employees to augment staffing and have also planned for "temporary employees" should the need arise.

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 2019/20 of 2.8%. (COLA for the CBU contract follows Social Security COLA). The Administrative Assistant position will also begin to be brought closer to comparables over the next two years and 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 3.68% (again, effective January 2019 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 then 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 will take 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. As mentioned previously, the District plans to participate in the PERS “Side Account” program this year as well as attempt to take advantage of a matching funds opportunity provided by Oregon Senate Bill 1566 (should they become available in 2021). The proposed budget includes this \$250,000 investment. Rate adjustments for the PERS 2019/2021 biennium have been accounted for in this budget as well as for our long term projections.

Materials and Services & Capital Outlay

Materials and Services account for 8.24% of the budget at \$384,452 with Capital Outlay accounting for 1.84% at \$85,920. The budget reflects no significant change (-0.9%) for Materials and Services over the previous budget year, while Capital Outlay will decrease from a budgeted \$124,000 in 2018/19 to \$85,920.

Ending Fund Balance

To avoid borrowing money between July and November, when tax revenue becomes available, the Board of Directors has 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 appropriate ending fund balance (“Reserved For Future Expenditure” plus “Unappropriated Funds”) of approximately five months worth of operating costs as it would look 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 \$0, Building and Grounds Fund to receive \$0 as we feel these two funds are at maturity, and the Vehicle Replacement Fund to receive \$100,000.

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 (2) snow blowers, the need to move our 1000 gallon propane tank to a more stable location, (2) powered gurney's and (2) automated CPR devices should we not receive a grant for them this year.
- Areas of increased expenditure include:
 - Personal protective gear (new helmets, new turnouts and SCBA test equipment).
 - Building maintenance such as insulation over the apparatus bays, scheduled twice yearly carpet cleaning, bay garage door rollers and a subscription with Terminix for ongoing pest control.
 - Workers Compensation Insurance rates are expected to be higher due to injury claims as well as an added Employee Assistance Program (EAP).
- The district will once again plan on the potential use of temporary employees for extended FMLA leave and seasonal employees during our busy summer months. The budget will also reflect the potential to provide health insurance to a temporary employee should that position be needed for longer than 180 days (as per union contract). This however is not anticipated to be needed.

2018 - 2019 History

Total resources for the District has exceeded the budgeted amounts by 3.46% as of February 28, 2019 due to conservative budgeting through long range projections.

The beginning fund balance for 2018/2019 was \$2,647,300 which was 9.10% more than projected. This was attributable to lower than anticipated material costs, lower than budgeted personnel expenses, unused capital expenses that were pushed into the current year, a less than anticipated cost of living adjustment, a higher than anticipated collection rate and previous taxes, more favorable interest rates and increased ambulance revenue.

Fiscal Year 2019 - 2020

The proposed operating budget for fiscal year 2019/20 is \$4,664,517. 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 2.8% percent Cost of Living Adjustment (COLA) based upon Social Security COLA as well as the first of two pay adjustments for the Administrative Assistant position which take place over the next two budget years. Six employees are at the top step of the salary schedule this year.

Insurance rates rose 3.68% in the last half of the 2018/19 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.

Combined PERS employer/employee rates will change for the 2019 - 2021 biennium as follows;

- Tier 1/2: 22.48% to 25.22% +2.74 points
- OPSRP General Service: 9.15% to 11.62% +2.47 points
- OPSRP Police/Fire: 13.92% to 16.25% +2.33 points

The permanent tax rate for the District is \$1.4677 per thousand of taxable assessed values and the 5 year operating levy will be imposed at \$1.56 per thousand of taxable assessed values (\$0.20 less than approved), resulting in no change for 10 years.

The economic climate in Deschutes County continues to be positive and Black Butte Ranch seems to be following suit. The District remains vigilant regarding projections. Employee costs and material expenditures 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

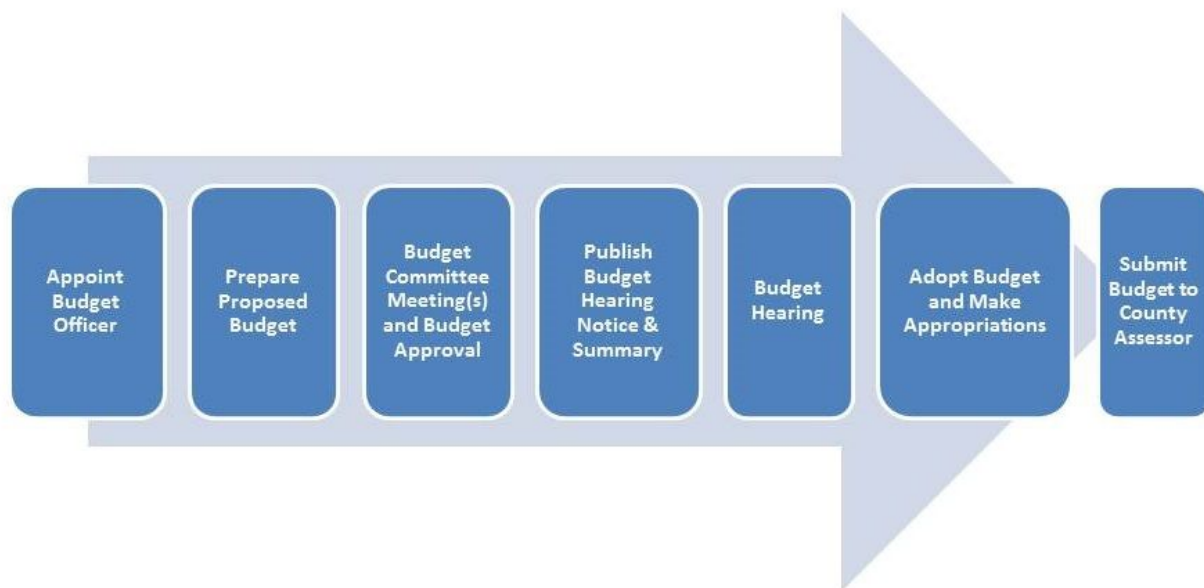
Dan Tucker, Fire Chief

Black Butte Ranch Rural Fire Protection District

BUDGET OVERVIEW

The budget process for the 2019/2020 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 2019/2020 fiscal year:

BUDGET CALENDAR

BUDGET CALENDAR FOR FISCAL YEAR 2019/20

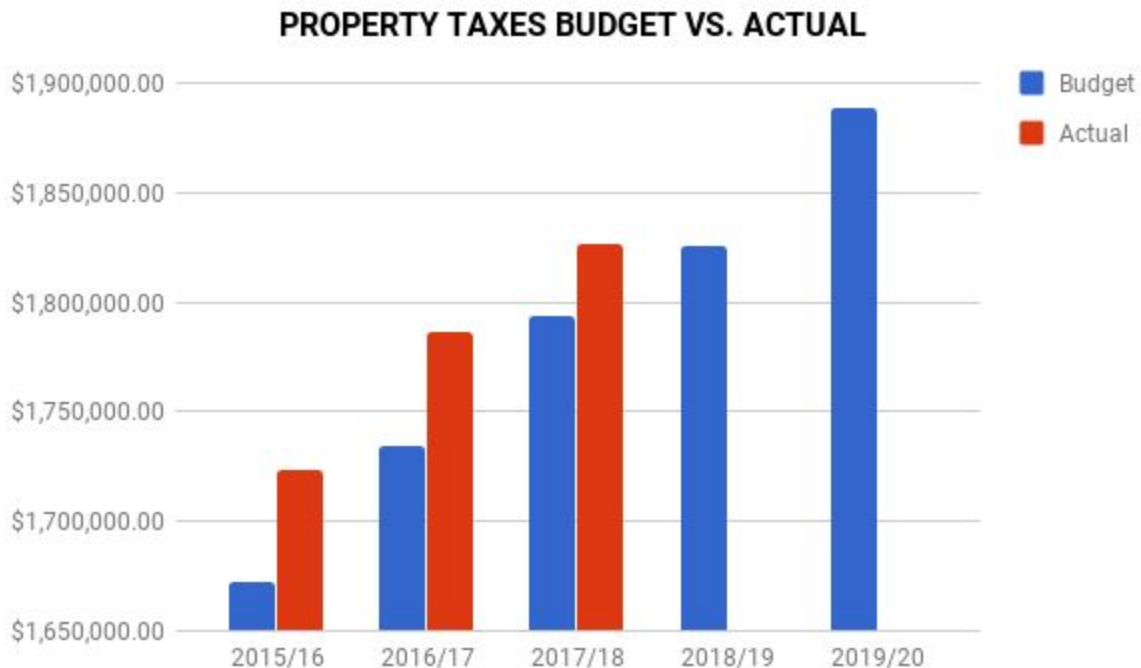
Budget Team Prepares Budget	February - April
Print 1st Notice of Budget Committee Meeting	April 10th, 2019
Print 2nd Notice of Budget Committee Meeting	April 17th, 2019
Deliver proposed budget to Budget Committee	April 23rd, 2019
Budget Committee Meets	April 30th, 2019
Budget Committee Meets Again (if needed)	May 7th, 2019
Publish Notice of Budget Hearing	May 15th, 2019
District Board Meeting & Budget Hearing	May 23rd, 2019
District Board Meeting, Adopt Budget, Make Appropriations, Impose and Categorize Taxes	June 27th, 2019
Submit 2 Copies Tax Certification to Assessors (LB50)	By July 15th, 2019
Submit Budget Document to Deschutes County Clerk	September 30th, 2019

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.

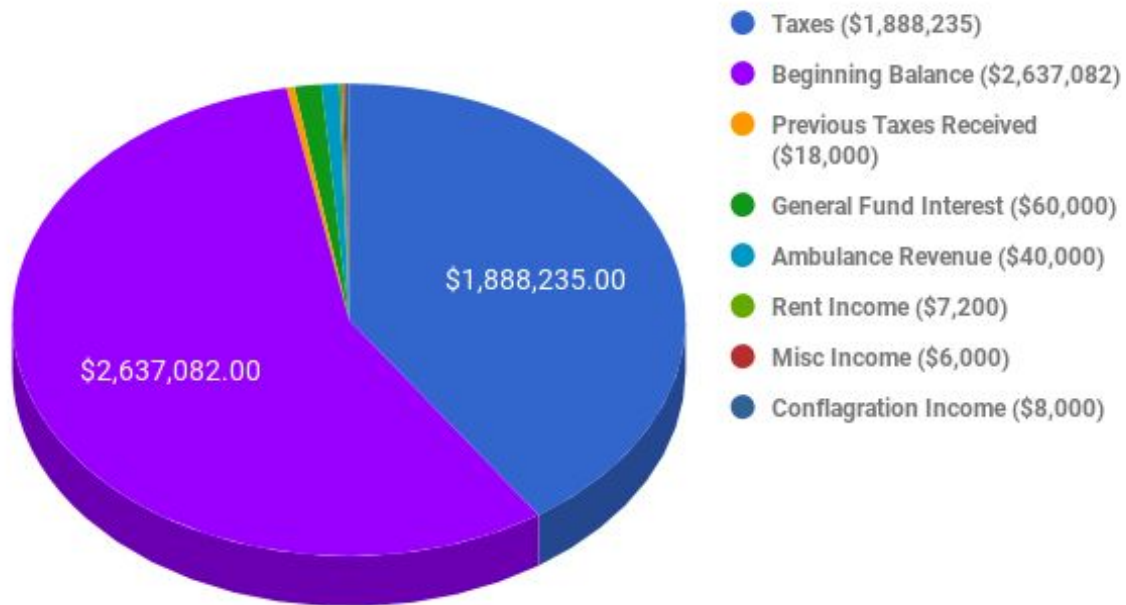
REVENUE & RESOURCES

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 2019/20 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 early 2019. The projected property taxes to be received in 2019/20 are \$1,888,235 along with prior years taxes estimated at \$18,000. 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 2019/20, the proposed estimated beginning cash on hand balance is \$2,637,082. This beginning balance is anticipated and a necessary result of long range projections for budget stability.

Resources - FY 2019/20



Total budget for the 2019/20 fiscal year is \$4,664,517. Below is the breakdown of significant revenues.

Beginning Balance	\$2,637,082
Taxes	\$1,888,235
Interest GF	\$60,000
Ambulance Billing	\$40,000
Previous Taxes	\$18,000
Other	\$21,200

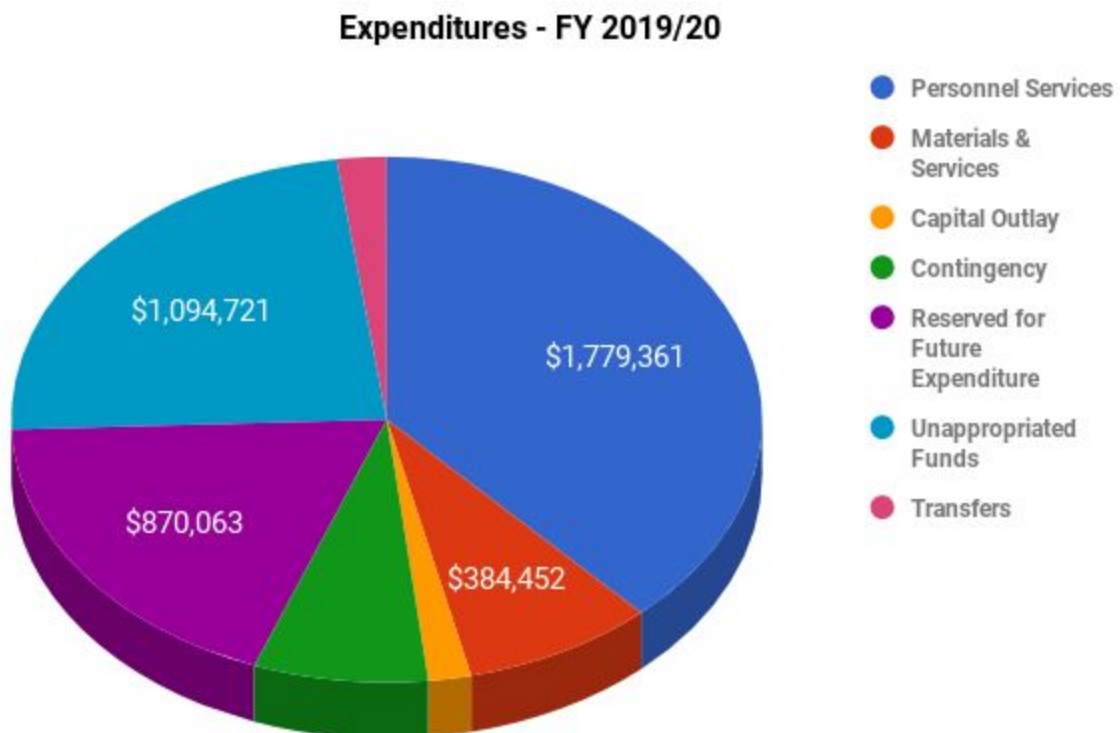
TOTAL REVENUE/RESOURCES
\$4,664,517

EXPENDITURES

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

• Personnel Services -	\$1,779,361
• Materials & Services -	\$384,452
• Capital Outlay -	\$85,920
• Contingency -	\$350,000
• Reserved for Future Expenditure -	\$870,063
• Unappropriated Fund Balance -	\$1,094,721
• Transfers -	\$100,000

Total expenditures for the proposed FY 2019/20 budget are \$4,664,517 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 2019/20 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 once again use seasonal part-time personnel as well as plan for the use of temporary employees should the need arise.

Position	FY 2016/17 Actual	FY 2017/18 Actual	FY 2018/19 Budgeted	FY 2019/20
Fire Chief	1	1	1	1
Deputy Chief	1	1	1	1
Admin. Assistant	1	1	1	1
Captain/Paramedic	3	3	3	3
Firefighter/Paramedic	3	3	3	3
Seasonal/Temp	0	0.59	0.50	1.50
TOTAL FTE	9	9.59	9.50	10.50

At \$1,779,361 Personnel Services make up 38.15% (32.79% without the additional PERS Side Account) of the total expenditures. Notable expenditures within the Personnel Services category include contributions to Public Employee Retirement System (PERS) including the additional \$250,000 proposed for the PERS Side Account, workers compensation 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, 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 2019/20 fiscal year are shown in the chart below.

	Employee 6%	Tier 1/Tier 2	OPSRP	
			Police/Fire	General Service
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%
FY 2019/20	6%	19.22%	10.25%	5.62%

Personnel Services Detail

	FY2016/17 Actual	FY2017/18 Actual	FY2018/19 Budget	FY2019/20 Proposed	FY2019/20 Approved	FY2019/20 Adopted
Chief	\$122,466	\$122,832	\$125,290	\$128,798	\$128,798	\$128,798
Deputy Chief	\$91,593	\$96,460	\$100,359	\$105,232	\$105,232	\$105,232
Admin. Assist.	\$55,441	\$56,929	\$59,416	\$65,626	\$65,626	\$65,626
Captains	\$279,629	\$293,891	\$292,608	\$293,145	\$293,145	\$293,145
Firefighters	\$215,300	\$224,068	\$237,500	\$220,117	\$220,117	\$220,117
Seasonal/Part Time	\$0	\$31,0800	\$47,907	\$76,320	\$76,320	\$76,320
Conflagration	\$0	\$0	\$8,000	\$8,000	\$8,000	\$8,000
Overtime	\$115,313	\$108,781	\$150,000	\$150,000	\$150,000	\$150,000
PERS	\$117,265	\$115,333	\$165,000	\$418,509	\$418,509	\$418,509
FICA	\$66,573	\$70,902	\$79,000	\$80,114	\$80,114	\$80,114
Health Insurance	\$144,482	\$155,871	\$175,000	\$196,500	\$196,500	\$196,500
Worker's Comp	\$17,853	\$22,959	\$29,000	\$37,000	\$37,000	\$37,000
Total Personnel	\$1,225,915	\$1,299,107	\$1,469,080	\$1,779,361	\$1,779,361	\$1,779,361



Materials & Services

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

Materials & Services Detail

	FY2016/17 Actual	FY2017/18 Actual	FY2018/19 Budget	FY2019/20 Proposed	FY2019/20 Approved	FY2019/20 Adopted
Uniforms	\$5,984	\$6,859	\$7,300	\$9,180	\$9,180	\$9,180
PPE	\$13,573	\$16,712	\$17,950	\$24,917	\$24,917	\$24,917
Fire Supplies	\$8,195	\$2,956	\$5,117	\$4,600	\$4,600	\$4,600
Phones & Data	\$5,446	\$5,230	\$7,580	\$7,740	\$7,740	\$7,740
Fire Radios Maint.	\$839	\$55	\$6,000	\$6,000	\$6,000	\$6,000
Fire Dues & Subscriptions	\$4,339	\$3,644	\$4,640	\$7,225	\$7,225	\$7,225
Fire Grant	\$0	\$1,044	\$0	\$0	\$0	\$0
Scholarships	\$35,360	\$52,167	\$110,000	\$110,000	\$110,000	\$110,000
Travel, Meals & Lodging	\$7,928	\$4,164	\$5,650	\$6,300	\$6,300	\$6,300
Fire Vehicle Maint.	\$9,010	\$5,986	\$14,500	\$15,706	\$15,706	\$15,706
Fire Gas & Oil	\$4,728	\$6,519	\$7,880	\$8,088	\$8,088	\$8,088
Vol. Donations	0	0	\$0	\$0	\$0	\$0
Fire Education	\$2,437	\$3,734	\$13,200	\$10,936	\$10,936	\$10,936
Fire Training Materials	\$2,494	\$1,352	\$3,625	\$4,212	\$4,212	\$4,212
Physicals & Immun.	\$6,299	\$2,621	\$5,000	\$5,000	\$5,000	\$5,000
Public Education	\$1,380	\$1,917	\$2,300	\$3,200	\$3,200	\$3,200
Conflagration Expense	\$0	\$0	\$8,000	\$8,000	\$8,000	\$8,000
Ambulance Supplies	\$14,047	\$16,461	\$28,800	\$22,820	\$22,820	\$22,820
Amb. Radio Maint.	\$0	\$0	\$0	\$0	\$0	\$0
Amb.Due & Subscriptions	\$2,384	\$1,330	\$4,500	\$3,250	\$3,250	\$3,250
Amb. Grant	\$0	\$0	\$0	\$0	\$0	\$0
Amb. Vehicle Maint.	\$2,114	\$1,124	\$4,844	\$4,517	\$4,517	\$4,517
Amb. Gas & Oil	\$1,393	\$1,729	\$3,470	\$2,538	\$2,538	\$2,538
EMS Education	\$4,605	\$2,930	\$10,100	\$4,225	\$4,225	\$4,225
EMS Training Material	\$977	\$0	\$4,700	\$2,247	\$2,247	\$2,247
Defibrillator Maint.	\$0	\$644	\$3,000	\$3,950	\$3,950	\$3,950
Professional & Legal	\$8,733	\$11,563	\$15,000	\$17,100	\$17,100	\$17,100
Admin. Supplies	\$5,922	\$5,805	\$11,640	\$8,438	\$8,438	\$8,438

Materials & Services Detail (Continued)	FY2016/17 Actual	FY2017/18 Actual	FY2018/19 Budget	FY2019/20 Proposed	FY2019/20 Approved	FY2019/20 Adopted
Office Equip. Maint.	\$5,786	\$6097	\$7,725	\$9,365	\$9,365	\$9,365
Admin. Grant	\$0	\$0	\$0	\$0	\$0	\$0
Admin. Training	\$1,184	\$1,010	\$3,835	\$3,860	\$3,860	\$3,860
Unemployment Claims	\$0	\$0	\$7,000	\$7,000	\$7,000	\$7,000
Insurance	\$16,373	\$19,555	\$22,000	\$24,000	\$24,000	\$24,000
Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0
Elections & Public Notice	\$580	\$808	\$1,800	\$1,800	\$1,800	\$1,800
Civil Service Commission	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
911 Expenses	\$2,002	\$2,002	\$2,000	\$2,200	\$2,200	\$2,200
Building Supplies	\$2,697	\$2,558	\$4,550	\$4,514	\$4,514	\$4,514
GM172 & GM13 Maint.	\$2,781	\$3,676	\$8,150	\$2,800	\$2,800	\$2,800
Sewer/Water	\$3,171	\$2,949	\$4,000	\$3,990	\$3,990	\$3,990
Electricity	\$11,242	\$9,712	\$11,880	\$11,560	\$11,560	\$11,560
Building Grant	\$0	\$0	\$0	\$0	\$0	\$0
Station Repairs & Maint	\$8,118	\$10,014	\$6,560	\$9,574	\$9,574	\$9,574
Garbage Service	0	0	0	0	0	0
Propane	\$2,251	\$1,497	\$2,520	\$2,600	\$2,600	\$2,600
Total Materials & Services	\$204,374	\$216,425	\$387,816	\$384,452	\$384,452	\$384,452

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

	FY2016/17	FY2017/18	FY2018/19	FY2019/20	FY2019/20	FY2019/20
	Actual	Actual	Budget	Proposed	Approved	Adopted
Administrative	\$0	\$0	\$1,400	\$0	\$0	\$0
Ambulance	\$0	\$0	\$6,900	\$67,000	\$67,000	\$67,000
Building	\$21,239	\$68,458	\$63,500	\$17,500	\$17,500	\$17,500
Fire	\$1,105	\$6,828	\$53,000	\$1,420	\$1,420	\$1,420
Total Capital	\$22,344	\$75,286	\$124,800	\$85,920	\$85,920	\$85,920

Capital items proposed for this fiscal year include the following;

Two (2), powered ambulance cot that assist lifting and decrease potential strain injury. We will keep our current non-powered cot's for use when conditions are not favorable for powered systems such as deep snow.



Two (2), automated CPR compression devices to assist EMT's and free up additional hands during life saving incidents

Capital Items (Continues)

Our current 1000 gallon propane tank is in need of being moved to higher, more stable ground, to avoid tipping. With the water table so shallow on the property, placing an in-ground tank is not an option as it would likely float out of the ground. Moving to a higher more stable area near the parking lot will provide this stability and better access for service. This will also require new concrete, safety bullard's and a new fence to be built.



After the past couple of winters, we are in need of a couple snow blowers to help move snow.

Contingency

The budget reflects \$350,000 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

	FY2016/17 Actual	FY2017/18 Actual	FY2018/19 Budget	FY2019/20 Proposed	FY2019/20 Approved	FY2019/20 Adopted
Vehicle & Equip. Fund	\$80,000	\$80,000	\$80,000	\$100,000	\$100,000	\$100,000
Bldg. & Grounds Fund	\$10,000	\$10,000	\$10,000	\$0	\$0	\$0
Tech. & Comm. Fund	\$30,000	\$10,000	\$10,000	\$0	\$0	\$0
Total Transfers	\$120,000	\$100,000	\$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	\$100,000.00	\$927,393.00
Building & Grounds Fund	\$0	\$96,890.00
Technology & Communications Fund	\$0	\$112,668.00
TOTAL TRANSFERS	\$100,000.00	\$1,136,951.00

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	FY2016/17 Actual	FY2017/18 Actual	FY2018/19 Budget	FY2019/20 Proposed	FY2019/20 Approved	FY2019/20 Adopted
RESOURCES						
Beginning Balance	\$536,431	\$622,683	\$713,500	\$811,168	\$811,168	\$811,168
Transfers In	\$80,000	\$80,000	\$80,000	\$100,000	\$100,000	\$100,000
Interest	\$6,252	\$11,509	\$15,000	\$16,225	\$16,225	\$16,225
Total RESOURCES	\$622,683	\$714,192	\$808,500	\$927,393	\$927,393	\$927,393
EXPENDITURES						
Ambulance & Equipment	\$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	\$622,683	\$714,192	\$808,500	\$927,393	\$927,393	\$927,393
TOTAL REQUIREMENTS	\$622,683	\$714,192	\$808,500	\$927,393	\$927,393	\$927,393



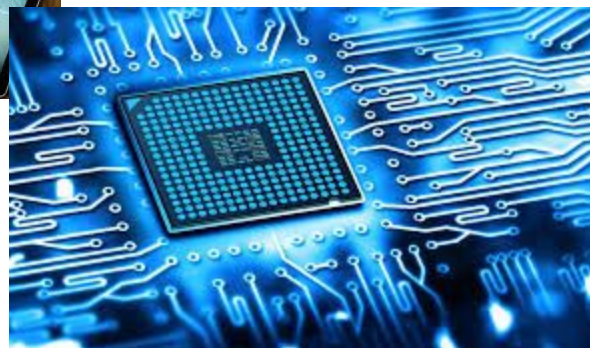
Building & Grounds Fund

Building & Grounds Fund	FY2016/17 Actual	FY2017/18 Actual	FY2018/19 Budget	FY2019/20 Proposed	FY2019/20 Approved	FY2019/20 Adopted
	RESOURCES					
Beginning Balance	\$60,971	\$71,684	\$82,825	\$94,990	\$94,990	\$94,990
Transfers In	\$10,000	\$10,000	\$10,000	\$0	\$0	\$0
Interest	\$714	\$1,329	\$1,800	\$1,900	\$1,900	\$1,900
Total RESOURCES	\$71,684	\$83,014	\$94,625	\$96,890	\$96,890	\$96,890
	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	\$71,684	\$83,014	\$94,625	\$96,890	\$96,890	\$96,890
TOTAL REQUIREMENTS	\$71,684	\$83,014	\$94,625	\$96,890	\$96,890	\$96,890



Technology & Communications Fund

Technology & Communications Fund	FY2016/17 Actual	FY2017/18 Actual	FY2018/19 Budget	FY2019/20 Proposed	FY2019/20 Approved	FY2019/20 Adopted
RESOURCES						
Beginning Balance	\$55,814	\$86,537	\$98,000	\$110,458	\$110,458	\$110,458
Transfers In	\$30,000	\$10,000	\$10,000	\$0	\$0	\$0
Interest	\$723	\$1,593	\$2,100	\$2,210	\$2,210	\$2,210
Total RESOURCES	\$86,537	\$98,130	\$110,100	\$112,668	\$112,668	\$112,668
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	\$86,537	\$98,130	\$110,100	\$112,668	\$112,668	\$112,668
TOTAL REQUIREMENTS	\$86,537	\$98,130	\$110,100	\$112,668	\$112,668	\$112,668



SALARY SCHEDULE

Step	Admin. Asst.	FF. Paramedic	Capt. Paramedic	Deputy Chief	Fire Chief
1	\$25.25	\$20.07	\$25.23	\$38.10	Contractual
	\$4,376.55	\$4,609.95	\$5,795.47	\$6,604.37	
	\$52,518.60	\$55,319.40	\$69,545.64	\$79,252.44	
2	\$25.95	\$21.08	\$26.50	\$40.01	Contractual
	\$4,497.91	\$4,840.45	\$6,085.25	\$6,934.37	
	\$53,974.92	\$58,085.40	\$73,023.00	\$83,212.44	
3	\$26.65	\$22.13	\$27.82	\$42.01	Contractual
	\$4,619.27	\$5,082.48	\$6,389.51	\$7,281.09	
	\$55,431.24	\$60,989.76	\$76,674.12	\$87,373.08	
4	\$27.35	\$23.24	\$29.21	\$44.11	Contractual
	\$4,740.62	\$5,336.60	\$6,708.99	\$7,645.14	
	\$56,887.44	\$64,039.20	\$80,507.88	\$91,741.68	
5	\$28.05	\$24.40	\$30.67	\$46.31	Contractual
	\$4,861.98	\$5,603.43	\$7,044.43	\$8,027.40	
	\$58,343.76	\$67,241.16	\$84,533.16	\$96,328.80	
6	\$28.75	\$25.62	\$32.21	\$48.63	Contractual
	\$4,983.34	\$5,883.60	\$7,396.66	\$8,428.77	
	\$59,800.08	\$70,603.20	\$88,759.92	\$101,145.24	
7	\$29.45	\$26.13	\$32.85	\$49.60	Contractual
	\$5,104.70	\$6,001.27	\$7,544.59	\$8,597.35	
	\$61,256.40	\$72,015.24	\$90,535.08	\$103,168.20	
8	\$30.15	\$26.65	\$33.51	\$50.59	Contractual
	\$5,226.06	\$6,121.30	\$7,695.48	\$8,769.29	
	\$62,712.72	\$73,455.60	\$92,345.76	\$105,231.48	
9	\$30.85	\$27.19	\$34.18	\$51.60	Contractual
	\$5,347.41	\$6,243.72	\$7,849.39	\$8,944.68	
	\$64,168.92	\$74,924.64	\$94,192.68	\$107,336.16	
10	\$31.55	\$27.73	\$34.86	\$52.64	Contractual
	\$5,468.77	\$6,368.60	\$8,006.38	\$9,123.57	
	\$65,625.24	\$76,423.20	\$96,076.56	\$109,482.84	

LB & TAX ASSESSOR FORMS