

Black Butte Ranch Rural Fire Protection District



PROPOSED ANNUAL BUDGET
Fiscal Year: 2020 - 2021

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INTRODUCTION OF MEMBERS

BOARD OF DIRECTORS

Term Expires

Position 1: Don Bowler	June 30, 2023
Position 2: Dave Gibson	June 30, 2023
Position 3: Rodger Gabrielson	June 30, 2023
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, 2022
Position 4: Dave Sullivan	June 30, 2021
Position 5: Rikki Geode	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:



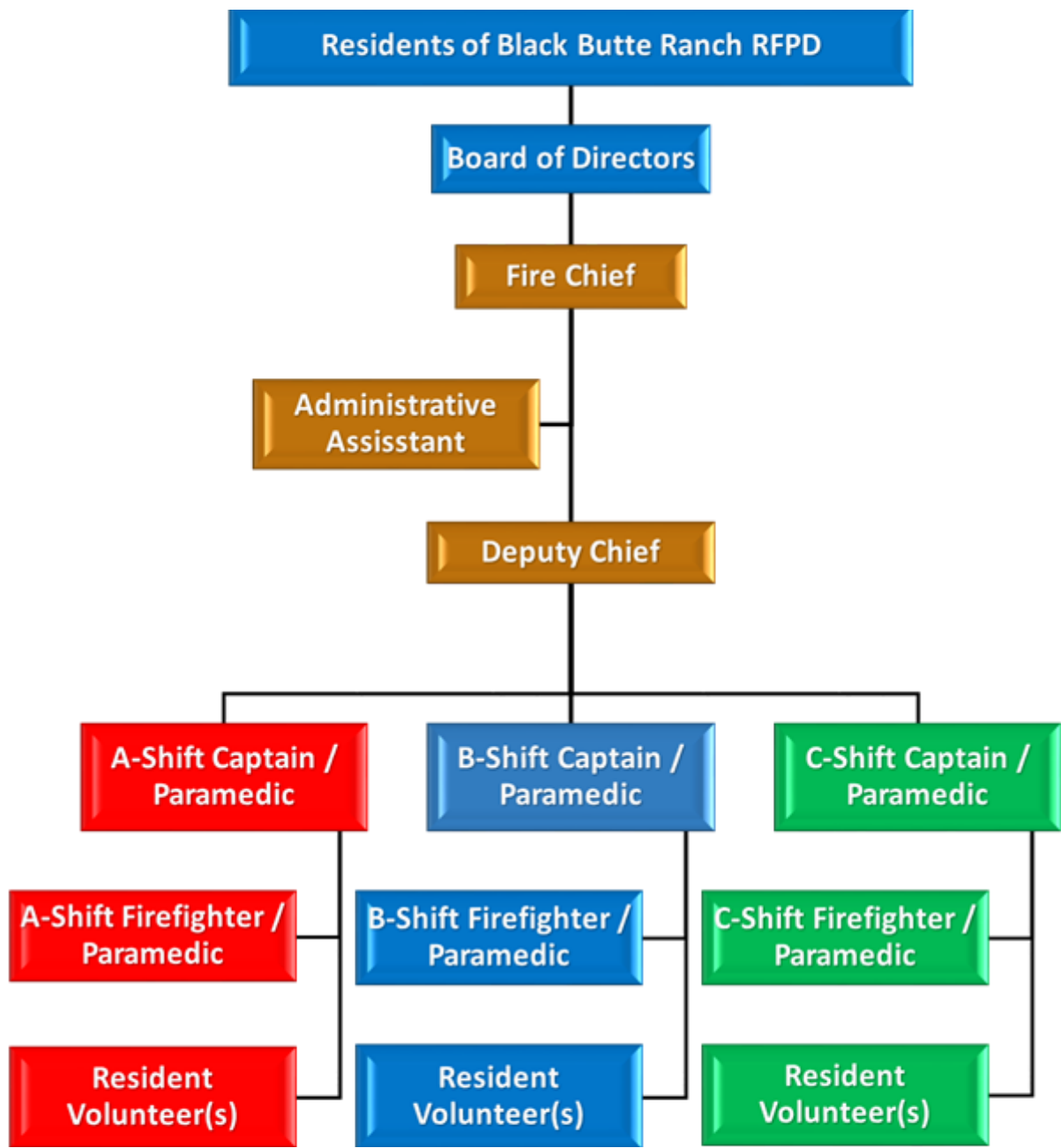
Black Butte Ranch Rural Fire Protection District (The District) operates under Oregon Revised Statutes Chapter 478 as a separate municipal corporation and is managed by a Board of Directors composed of a President and four Directors. The Board employs the Fire Chief to manage the day-to-day operations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

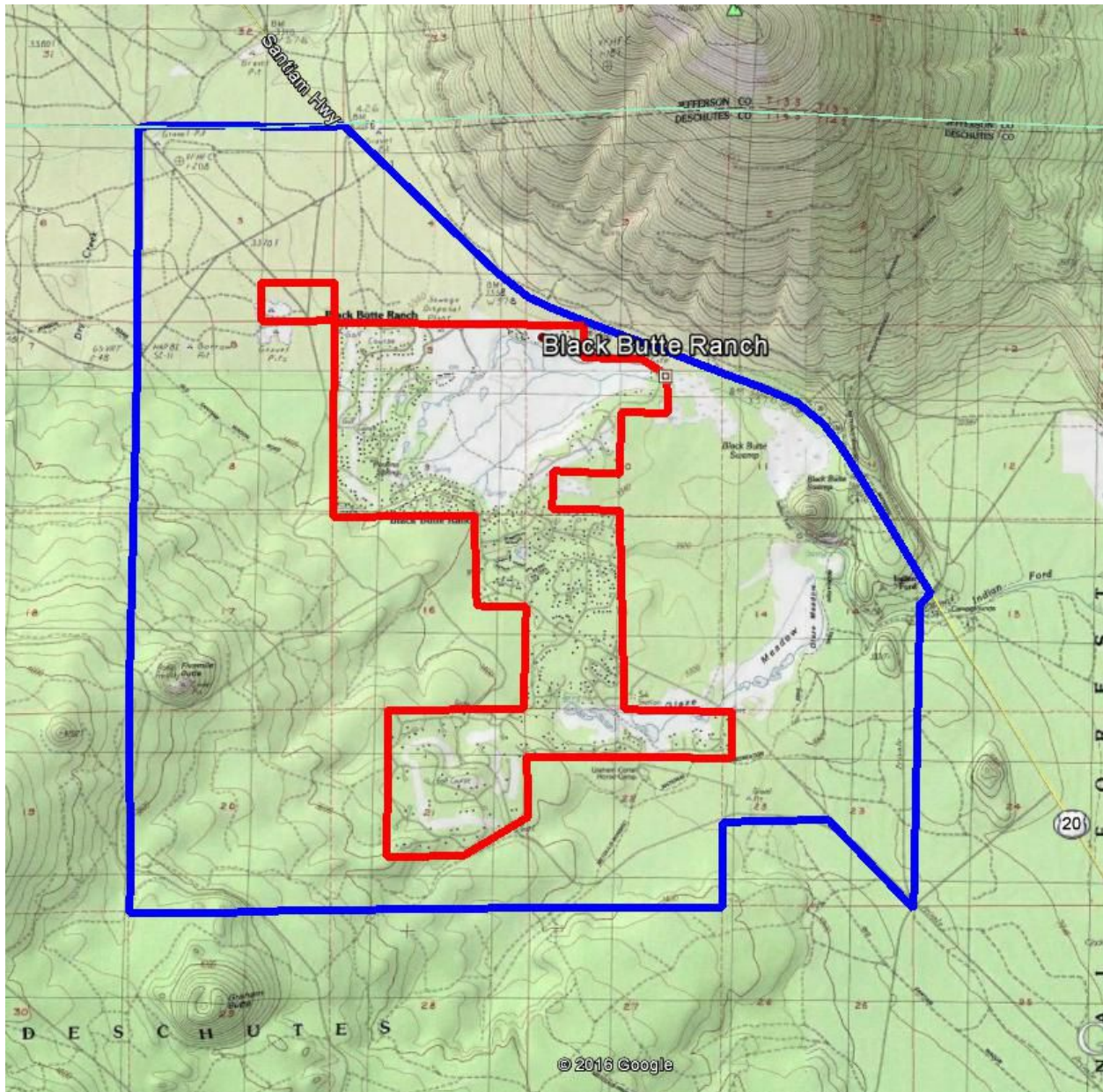


The location of the District along Hwy 20, as well as its relative position to the City of Sisters (our neighbor), provides for the potential of major emergencies including structure and wildland fires, multi-vehicle accidents, and commercial transportation accidents/spills. Our commitment to our mutual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

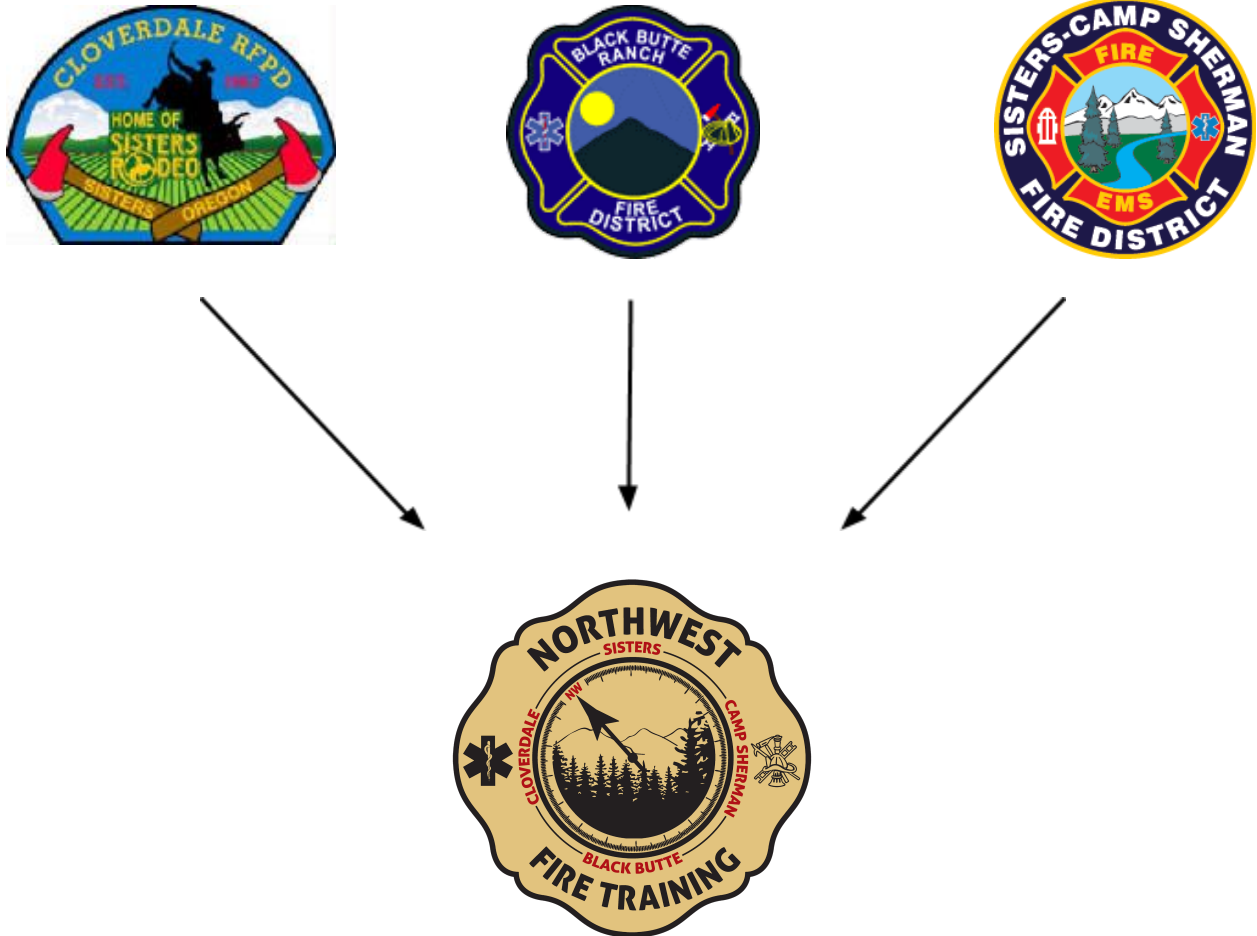
Administrative Policies are policies established by the Fire Chief and approved by the Board of Directors to direct the day-to-day operations of the District.

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



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.

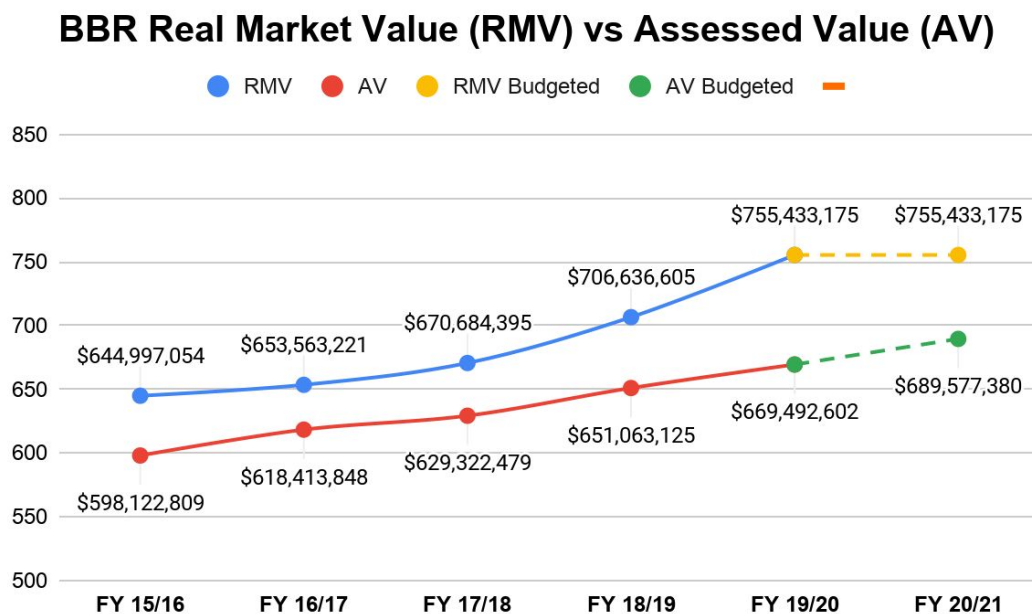
BUDGET MESSAGE

Budget Committee Members & Citizens,

We are pleased to present to you the proposed budget for fiscal year 2020/21 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) mainly to new construction on the few remaining vacant lots and remodels. Further, many of the association owned commercial buildings were removed from the property tax schedule during the FY 2017/18, reducing the District's revenue by about \$22,000 per year. Where several fire districts within Deschutes County experienced a combined average growth rate of approximately 5.14% this past year, Black Butte Ranch RFPD only experienced 2.75%, and has averaged only 3.06% per year over the last five years. The proposed budget reflects a conservative 3.0% increase in growth. We also anticipate that property values may remain flat with the unknown effects of the COVID-19 pandemic on the economy.



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 2019, voters supported renewing our five-year local option levy at a rate of up to \$1.76/\$1000 of assessed value beginning July 1, 2020. In the current fiscal year (2019/20), the District imposed only \$1.56/\$1000 of assessed value (the same amount imposed over the previous ten years). We once again intend to impose a rate of \$1.56/\$1000 of assessed value for FY 2020/21.

Combined, the base and levy rates equal \$3.0277/\$1000 of assessed value. At a predicted assessed value of \$689,577,380 and a collection rate of 93%, District revenue is budgeted to be \$1,941,685.

Expenditures:

Personnel Services

Personnel Services account for 29.56% of the total budget at \$1,538,934 which represents a pure wage and benefits change of 0.63% increase over last year's budget for personnel. This change is due to reduced PERS rates as a result of the District's participation in the PERS "Employer Incentive Fund," retirements and PERS work-back rules changes for post retirements. 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 five years ending June 30, 2020. Due to the current COVID-19 pandemic, the District and the Bargaining Unit have agreed to extend the current contract one year ending June 30, 2021. As a result, there will be a Cost of Living Adjustment (COLA) for fiscal year 2020/21 of 1.6%. (COLA for the CBU contract follows Social Security COLA). The Administrative Assistant will also see the second of two wage adjustments to bring the position closer to comparables, 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 4.35% (again, effective January 2020 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 rate changes are biennial. The next expected rate change will take place in FY-2021 through FY-2023. 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 began participating in the PERS "Employer Incentive Fund" program this year to take advantage of a matching funds opportunity provided by Oregon Senate Bill 1566. This program has reduced our rates, across the board, by 3.09%.

Materials and Services & Capital Outlay

Materials and Services account for 7.49% of the budget at \$389,802 with Capital Outlay accounting for 1.47% at \$76,347. The budget reflects only a slight change (1.39%) for Materials and Services over the previous budget year, while Capital Outlay will decrease from a budgeted \$85,920 in 2019/20 to \$76,347 for 2020/21. Due to uncertainty in the economy, the District is simply attempting to maintain operations "as is" for the next year.

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, the District, through long-range projections, will 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. This method will also result in the current ending fund balance being more substantial than five months of 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: we have budgeted for the replacement of our SCBA compressor (the compressor that fills our breathing air bottles). Knowing that there could be other items along the way that could require capital expenditures, we will not purchase this unit until we are closer to the end of the budget year, and we know the economy has stabilized.
- Areas of increased expenditure include:
 - Radio/Data Systems due to the need for subscription services for maintenance, data plans, and new response technology.
 - Workers Compensation Insurance rates will be higher due to unavoidable injury claims.
- The District will once again plan on the potential use of temporary employees (if needed) for extended FMLA leave and seasonal employees during our busy summer months. The budget will also reflect the possible need to provide health insurance to a temporary employee should that position be needed for longer than 180 days (as per union contract).

2019 - 2020 History

Total resources for the District have exceeded the budgeted amounts by 9.05% as of March 31, 2020, due to higher than predicted "previous taxes" being paid, and better than expected carryover from the previous year as a result of conservative budgeting through long-range projections.

Fiscal Year 2020 - 2021

The proposed operating budget for fiscal year 2020/21 is \$5,206,281. 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 1.6% percent Cost of Living Adjustment (COLA) based upon Social Security COLA as well as the second of two pay adjustments for the Administrative Assistant position. Four employees are at the top step of the salary schedule this year.

Insurance rates increased 4.35% in the last half of the 2019/20 fiscal year, which will continue for at least the first six months of this proposed budget. The remaining six months are budgeted at a 15% increase for conservative reasons.

Combined PERS employer/employee rates were reduced in November of 2019 when the District chose to participate in the PERS Employer Incentive Fund.

- Tier 1/2: 25.22% to 22.13% -3.09 points
- OPSRP General Service: 11.62% to 8.53% -3.09 points
- OPSRP Police/Fire: 16.25% to 13.16% -3.09 points

The permanent tax rate for the District is \$1.4677 per thousand of taxable assessed values, and the five-year operating levy will be imposed at \$1.56 per thousand of taxable assessed values which will result in no rate change for 11 straight years.

Because the economic climate in the US and Deschutes County is uncertain due to the COVID-19 pandemic, the District will remain vigilant regarding projections. Employee costs, materials & services, transfers, and capital expenditures combined are not only within planned and forecasted amounts, but just over 10% less than last year. The District will continue to take a conservative approach to the budget to try to ensure that the quality of service and long term stability of the organization sustains.

Respectfully Submitted,

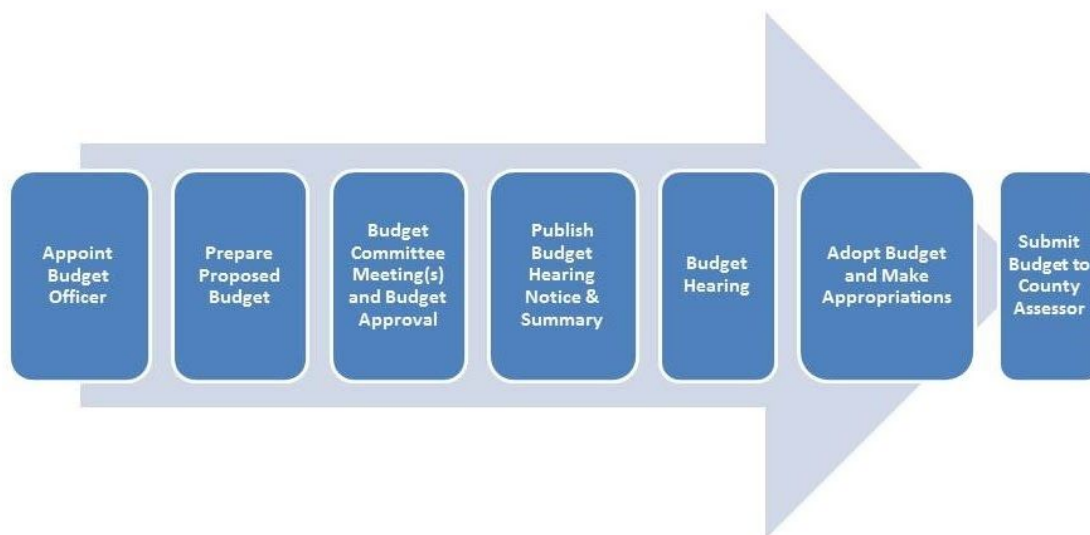
Dan Tucker

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

BUDGET OVERVIEW

The budget process for the 2020/2021 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. We achieve this by reviewing historical data from previous budgets, forecasts given from Deschutes County Tax Assessor, 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 form the authority to spend public money.

Once the proposed budget is created and reviewed thoroughly, the budget document is presented to the Budget Committee and discussed at the Budget Committee Meeting. The makeup of the Budget Committee consists 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 are needed. Once the committee has determined the presented budget 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 2020/2021 fiscal year:

BUDGET CALENDAR

BUDGET CALENDAR FOR FISCAL YEAR 2020/19

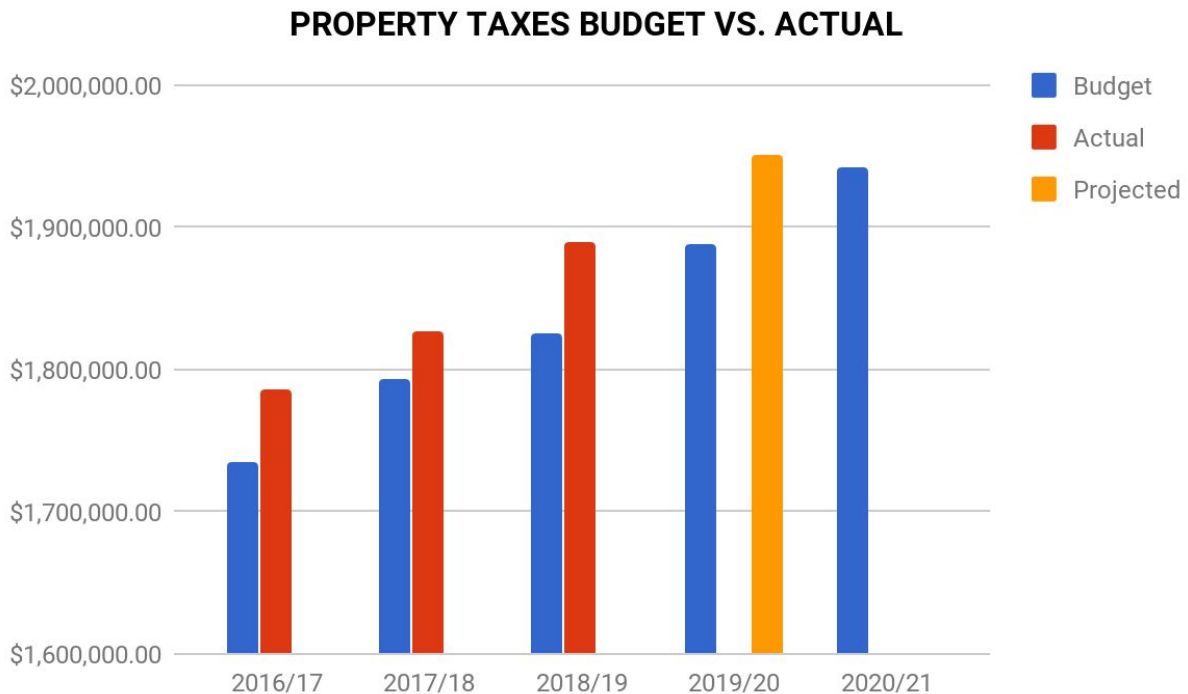
Budget Team Prepares Budget	February - April
Print 1st Notice of Budget Committee Meeting	April 15th, 2020
Print 2nd Notice of Budget Committee Meeting	April 22nd, 2020
Deliver proposed budget to Budget Committee	April 28th, 2020
Budget Committee Meets	May 5th, 2020
Budget Committee Meets Again (if needed)	May 12th, 2020
Publish Notice of Budget Hearing	May 20th, 2020
District Board Meeting & Budget Hearing	May 28th, 2020
District Board Meeting, Adopt Budget, Make Appropriations, Impose and Categorize Taxes	June 25th, 2020
Submit 2 Copies Tax Certification to Assessors (LB50)	By July 15th, 2020
Submit Budget Document to Deschutes County Clerk	September 30th, 2020

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

Note: The change must be in place before any over-expenditure takes place.

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 2020/21 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 2020. The projected property taxes to be received in 2020/21 are \$1,941,685 along with prior years taxes estimated at \$19,000. The District continues to maintain a conservative approach when budgeting property taxes as shown below.



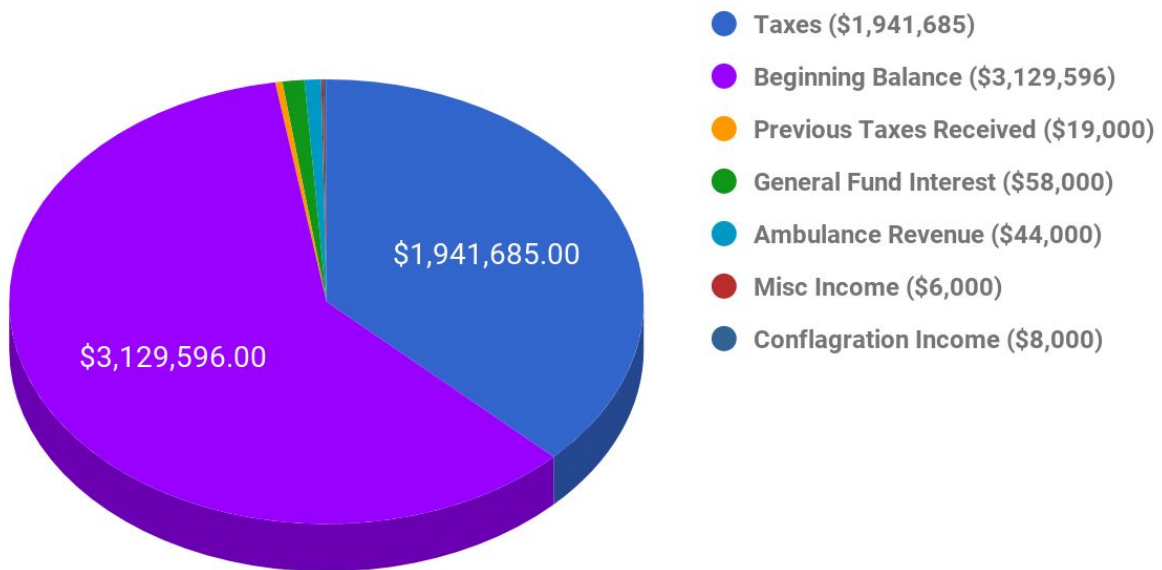
The "Beginning Cash On Hand Balance" consists of all unspent dollars from the prior fiscal year, which includes previous Contingencies, Reserved For Future Expenditure, and Unappropriated Funds. For FY 2020/21, the proposed estimated beginning cash on hand balance is \$3,129,596. This beginning balance, which anticipated, is a necessary result of long-range projections for budget stability and for building artificial growth.

The total General Fund Resources budget for the 2020/21 fiscal year is \$5,206,281. Below is the breakdown of significant revenues.

Beginning Balance	\$3,129,596
Taxes	\$1,941,685
Interest GF	\$58,000
Ambulance Billing	\$44,000
Previous Taxes	\$19,000
Other	\$14,000

TOTAL REVENUE/RESOURCES
\$5,206,281

Resources 2020/21

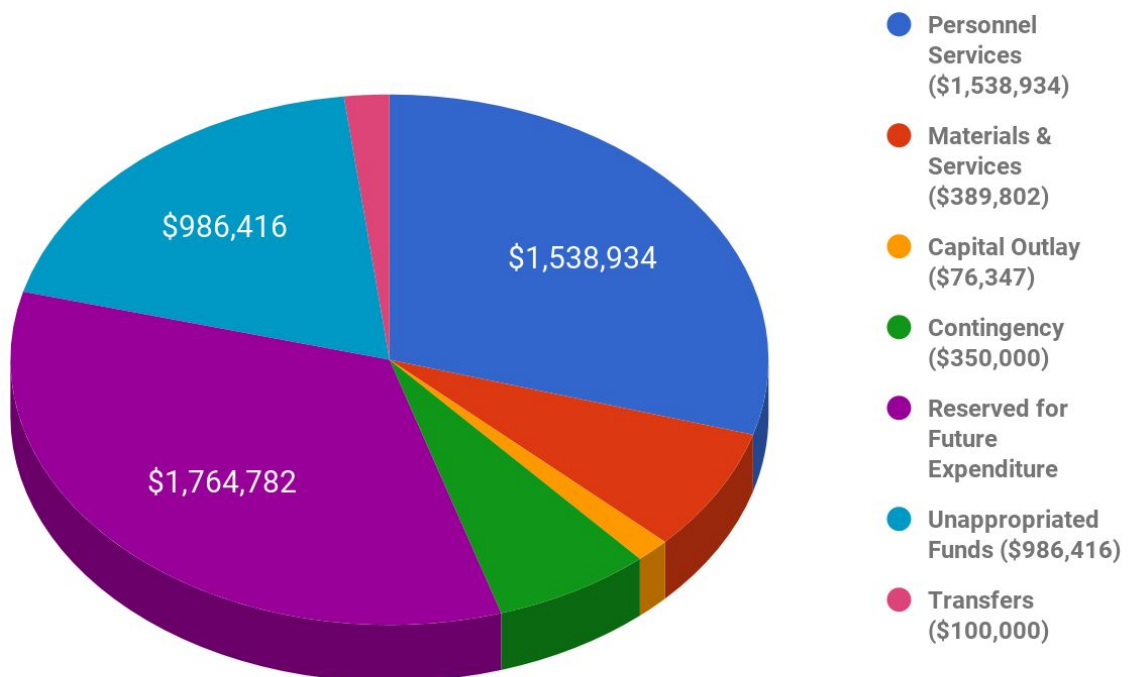


EXPENDITURES

The total General Fund Expenditures for the proposed FY 2020/21 budget are \$5,206,281 and are divided among the categories as follows:

- Personnel Services - \$1,538,934
- Materials & Services - \$389,802
- Capital Outlay - \$76,347
- Contingency - \$350,000
- Reserved for Future Expenditure - \$1,764,782
- Unappropriated Fund Balance - \$986,416
- Transfers - \$100,000

Expenditures - FY 2020/21



Personnel Services:

Excluding the ending fund balance, Personnel Services is the most significant actual expenditure for the FY 2020/21 budget. There are nine 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, once again, to use seasonal part-time personnel as well as plan for the use of temporary employees should the need arise.

Position	FY 2017/18 Actual	FY 2018/19 Budgeted	FY 2019/20	FY 2020/21
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	0.59	0.50	1.50	1.50
TOTAL FTE	9.59	9.50	10.50	10.50

At \$1,538,934 Personnel Services make up 29.56% of the total expenditures. Notable expenditures within the Personnel Services category include contributions to the Public Employee Retirement System (PERS), worker's compensation, and health insurance costs.

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 benefits, 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 the final average salary, years of service, and a factor that varies based on the type of service (general versus police or fire).

The Oregon Public Employees Retirement Board administers both PERS and OPSRP. 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% contributions on behalf of the employees. Also, 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.

Senate Bill 1049 came into effect January 1, 2020 and will remain in effect until December 31, 2024. One of the major components of the bill allows retirees to work back after retirement without hour limitations. This has no bearing on the District due to the previously implemented 1040 exemption; however, what does impact the District is having to pay the employer contribution on retiree wages.

Rates for the 2020/21 fiscal year are 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%
FY 2019/20**	6%	16.13%	7.16%	2.53%
FY 2020/21**	6%	16.13%	7.16%	2.53%

****Rates reflect the effect of participation in the PERS Employer Incentive Fund, which helped pay down the unfunded liability. A lump sum payment of \$250,000 was made October 1, 2019, allowing for a rate offset date of November 1, 2019. This qualified the District for a 25% match (\$62,500) from PERS for a total investment of \$312,500.**

Personnel Services Detail

	FY2017/18 Actual	FY2018/19 Actual	FY2019/20 Budget	FY2020/21 Proposed	FY2020/21 Approved	FY2020/21 Adopted
Chief	\$122,832	\$125,288	\$128,798	\$130,859		
Deputy Chief	\$96,460	\$100,358	\$105,232	\$109,054		
Admin. Assist.	\$56,929	\$59,416	\$65,626	\$70,876		
Captains	\$293,891	\$276,996	\$293,145	\$291,960		
Firefighters	\$224,068	\$212,031	\$220,117	\$207,275		
Seasonal/Part Time	\$31,080	\$41,103	\$76,320	\$77,205		
Conflagration	\$0	\$236	\$8,000	\$8,000		
Overtime	\$108,781	\$98,453	\$150,000	\$150,000		
PERS	\$115,333	\$106,704	\$418,509	\$166,882		
FICA	\$70,902	\$69,427	\$80,114	\$79,960		
Health Insurance	\$155,871	\$160,963	\$196,500	\$204,863		
Worker's Comp	\$22,959	\$26,991	\$37,000	\$42,000		
Total Personnel	\$1,299,107	\$1,277,966	\$1,779,361	\$1,538,934		



Materials & Services

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

Materials & Services Detail

	FY2017/18 Actual	FY2018/19 Actual	FY2019/20 Budget	FY2020/21 Proposed	FY2020/21 Approved	FY2020/21 Adopted
Uniforms	\$6,859	\$6,818	\$9,180	\$8,825		
PPE	\$16,712	\$12,353	\$24,917	\$21,696		
Fire Supplies	\$2,956	\$1,429	\$4,600	\$4,779		
Phones	\$5,230	\$7,937	\$7,740	\$3,300		
Fire Radios Maint.	\$55	\$2,418	\$6,000	\$6,500		
Fire Dues & Subscriptions	\$3,644	\$5,600	\$7,225	\$4,967		
Fire Grant	\$1,044	\$0	\$0	\$0		
Scholarships	\$52,167	\$69,078	\$110,000	\$110,000		
Travel, Meals & Lodging	\$4,164	\$4,235	\$6,300	\$7,400		
Fire Vehicle Maint.	\$5,986	\$7,768	\$15,706	\$20,550		
Fire Gas & Oil	\$6,519	\$6,725	\$8,088	\$7,500		
Vol. Donations	\$0	\$0	\$0	\$0		
Fire Education	\$3,734	\$3,637	\$10,936	\$14,181		
Fire Training Materials	\$1,352	\$698	\$4,212	\$2,702		
Physicals & Immun.	\$2,621	\$3,361	\$5,000	\$5,000		
Public Education	\$1,917	\$2,948	\$3,200	\$2,700		
Conflagration Expense	\$0	\$0	\$8,000	\$8,000		
Ambulance Supplies	\$16,461	\$16,169	\$22,820	\$22,506		
Amb. Radio Maint.	\$0	\$0	\$0	\$3,500		
Amb.Due & Subscriptions	\$1,330	\$3,971	\$3,250	\$2,950		
Amb. Grant	\$0	\$0	\$0	\$0		
Amb. Vehicle Maint.	\$1,124	\$956	\$4,517	\$6,486		
Amb. Gas & Oil	\$1,729	\$1,825	\$2,538	\$3,584		
EMS Education	\$2,930	\$5,733	\$4,225	\$1,950		
EMS Training Material	\$0	\$212	\$2,247	\$1,000		
Defibrillator Maint.	\$644	\$635	\$3,950	\$1,000		
Professional & Legal	\$11,563	\$12,385	\$17,100	\$15,625		
Admin. Supplies	\$5,805	\$8,274	\$8,438	\$9,049		

Materials & Services Detail (Continued)	FY2017/18 Actual	FY2018/19 Actual	FY2019/20 Budget	FY2020/21 Proposed	FY2020/21 Approved	FY2020/21 Adopted
Office Equip. Maint.	\$6097	\$6,432	\$9,365	\$12,865		
Admin. Grant	\$0	\$0	\$0	\$0		
Admin. Training	\$1,010	\$1,604	\$3,860	\$6,300		
Unemployment Claims	\$0	\$0	\$7,000	\$7,000		
Insurance	\$19,555	\$21,029	\$24,000	\$24,500		
Interest Expense	\$0	\$0	\$0	\$0		
Elections & Public Notice	\$808	\$696	\$1,800	\$1,500		
Civil Service Commission	\$0	\$0	\$1,000	\$1,000		
911 Data & Comm's	\$2,002	\$2,220	\$2,200	\$4,113		
Building Supplies	\$2,558	\$3,182	\$4,514	\$5,250		
GM172 & GM13 Maint.	\$3,676	\$2,399	\$2,800	\$9,000		
Sewer/Water	\$2,949	\$2,950	\$3,990	\$4,000		
Electricity	\$9,712	\$9,306	\$11,560	\$10,380		
Building Grant	\$0	\$0	\$0	\$0		
Station Repairs & Maint	\$10,014	\$5,281	\$9,574	\$5,804		
Garbage Service	\$0	\$0	\$0	\$0		
Propane	\$1,497	\$2,810	\$2,600	\$2,340		
Total Materials & Services	\$216,425	\$243,077	\$384,452	\$389,802		

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

	FY2017/18 Actual	FY2018/19 Actual	FY2019/20 Budget	FY2020/21 Proposed	FY2020/21 Approved	FY2020/21 Adopted
Administrative	\$0	\$0	\$0	\$0		
Ambulance	\$0	\$0	\$67,000	\$0		
Building	\$68,458	\$0	\$17,500	\$1,200		
Fire	\$6,828	\$6,334	\$1,420	\$75,147		
Total Capital	\$75,286	\$6,334	\$85,920	\$76,347		

Capital items proposed for this fiscal year include the following;

- Self Contained Breathing Apparatus (SCBA) Compressor; \$62,000
- SCBA Brackets for apparatus (OSHA Required); \$7,300
- Tires for Ladder Truck; \$5,847
- Beds for Career Staff; \$1,200

**Due to the uncertainty of the economy as we come through the COVID-19 pandemic, we intend to be cautious about the purchase of the SCBA Compressor. Should property values fall, this could be put on hold. Other items are either necessary or minimal.

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

	FY2017/18 Actual	FY2018/19 Actual	FY2019/20 Budget	FY2020/21 Proposed	FY2020/21 Approved	FY2020/21 Adopted
Vehicle & Equip. Fund	\$80,000	\$80,000	\$100,000	\$100,000		
Bldg. & Grounds Fund	\$10,000	\$10,000	\$0	\$0		
Tech. & Comm. Fund	\$10,000	\$10,000	\$0	\$0		
Total Transfers	\$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	\$1,066,727.00
Building & Grounds Fund	\$0	\$101,220.00
Technology & Communications Fund	\$0	\$117,800.00
TOTAL TRANSFERS	\$100,000.00	\$1,285,747.00

- The Vehicle & Equipment Replacement Fund is money 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 money set aside for significant or unplanned expenses related to District-owned buildings and grounds.
- The Technology & Communications Fund is money set aside to upgrade technology or communication systems as needed.

Vehicle & Equipment Replacement Fund Detail

Vehicle & Equipment Replacement Fund	FY2017/18 Actual	FY2018/19 Actual	FY2019/20 Budget	FY2020/21 Proposed	FY2020/21 Approved	FY2020/21 Adopted
RESOURCES						
Beginning Balance	\$622,683	\$714,192	\$811,168	\$933,327		
Transfers In	\$80,000	\$80,000	\$100,000	\$100,000		
Interest	\$11,509	\$19,279	\$16,225	\$33,400		
Total RESOURCES	\$714,192	\$813,472	\$927,393	\$1,066,727		
EXPENDITURES						
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00		
Total EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00		
Reserved for Future Requirements	\$714,192	\$813,472	\$927,393	\$1,066,727		
TOTAL REQUIREMENTS	\$714,192	\$813,472	\$927,393	\$1,066,727		



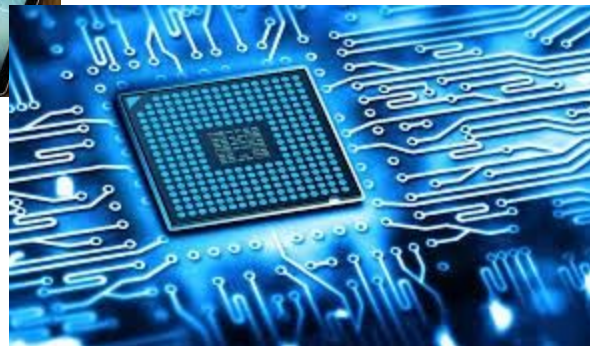
Building & Grounds Fund

Building & Grounds Fund	FY2017/18 Actual	FY2018/19 Actual	FY2019/20 Budget	FY2020/21 Proposed	FY2020/21 Approved	FY2020/21 Adopted
RESOURCES						
Beginning Balance	\$71,684	\$83,014	\$94,990	\$97,520		
Transfers In	\$10,000	\$10,000	\$0	\$0		
Interest	\$1,329	\$2,246	\$1,900	\$3,700		
Total RESOURCES	\$83,014	\$95,260	\$96,890	\$101,220		
EXPENDITURES						
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00		
Total EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00		
Reserved for Future Requirements	\$83,014	\$95,260	\$96,890	\$101,220		
TOTAL REQUIREMENTS	\$83,014	\$95,260	\$96,890	\$101,220		



Technology & Communications Fund

Technology & Communications Fund	FY2017/18 Actual	FY2018/19 Actual	FY2019/20 Budget	FY2020/21 Proposed	FY2020/21 Approved	FY2020/21 Adopted
RESOURCES						
Beginning Balance	\$86,537	\$98,130	\$110,458	\$113,400		
Transfers In	\$10,000	\$10,000	\$0	\$0		
Interest	\$1,593	\$2,642	\$2,210	\$4,400		
Total RESOURCES	\$98,130	\$110,772	\$112,668	\$117,800		
EXPENDITURES						
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00		
Total EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00		
Reserved for Future Requirements	\$98,130	\$110,772	\$112,668	\$117,800		
TOTAL REQUIREMENTS	\$98,130	\$110,772	\$112,668	\$117,800		



SALARY SCHEDULE

Step	Admin. Asst.	FF. Paramedic	Capt. Paramedic	Deputy Chief	Fire Chief
1	\$27.27	\$20.39	\$25.64	\$38.71	Contractual
	\$4,726.68	\$4,683.71	\$5,888.20	\$6,709.83	
	\$56,720.16	\$56,204.52	\$70,658.40	\$80,517.96	
2	\$28.03	\$21.41	\$26.92	\$40.65	Contractual
	\$4,857.74	\$4,917.90	\$6,182.61	\$7,045.32	
	\$58,292.88	\$59,014.80	\$74,191.32	\$84,543.84	
3	\$28.78	\$22.48	\$28.27	\$42.68	Contractual
	\$4,988.81	\$5,163.79	\$6,491.74	\$7,397.59	
	\$59,865.72	\$61,965.48	\$77,900.88	\$88,771.08	
4	\$29.54	\$23.61	\$29.68	\$44.81	Contractual
	\$5,119.87	\$5,421.98	\$6,816.33	\$7,767.47	
	\$61,438.44	\$65,063.76	\$81,795.96	\$93,209.64	
5	\$30.29	\$24.79	\$31.16	\$47.05	Contractual
	\$5,250.94	\$5,693.08	\$7,157.15	\$8,155.84	
	\$63,011.28	\$68,316.96	\$85,885.80	\$97,870.08	
6	\$31.05	\$26.03	\$32.72	\$49.41	Contractual
	\$5,382.01	\$5,977.74	\$7,515.00	\$8,563.63	
	\$64,584.12	\$71,732.88	\$90,180.00	\$102,763.56	
7	\$31.81	\$26.55	\$33.38	\$50.39	Contractual
	\$5,513.07	\$6,097.29	\$7,665.30	\$8,734.91	
	\$66,156.84	\$73,167.48	\$91,983.60	\$104,818.92	
8	\$32.56	\$27.08	\$34.04	\$51.40	Contractual
	\$5,644.14	\$6,219.24	\$7,818.61	\$8,909.60	
	\$67,729.68	\$74,630.88	\$93,823.32	\$106,915.20	
9	\$33.32	\$27.62	\$34.72	\$52.43	Contractual
	\$5,775.21	\$6,343.62	\$7,974.98	\$9,087.80	
	\$69,302.52	\$76,123.44	\$95,699.76	\$109,053.60	
10	\$34.08	\$28.17	\$35.42	\$53.48	Contractual
	\$5,906.27	\$6,470.50	\$8,134.48	\$9,269.55	
	\$70,875.24	\$77,646.00	\$97,613.76	\$111,234.60	

LB & TAX ASSESSOR FORMS