Black Butte Ranch
Rural Fire Protection District



PROPOSED ANNUAL BUDGET
Fiscal Year: 2021 - 2022

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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: Susan Waddell	June 30, 2023
Position 2: Steve Yates	June 30, 2023
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:



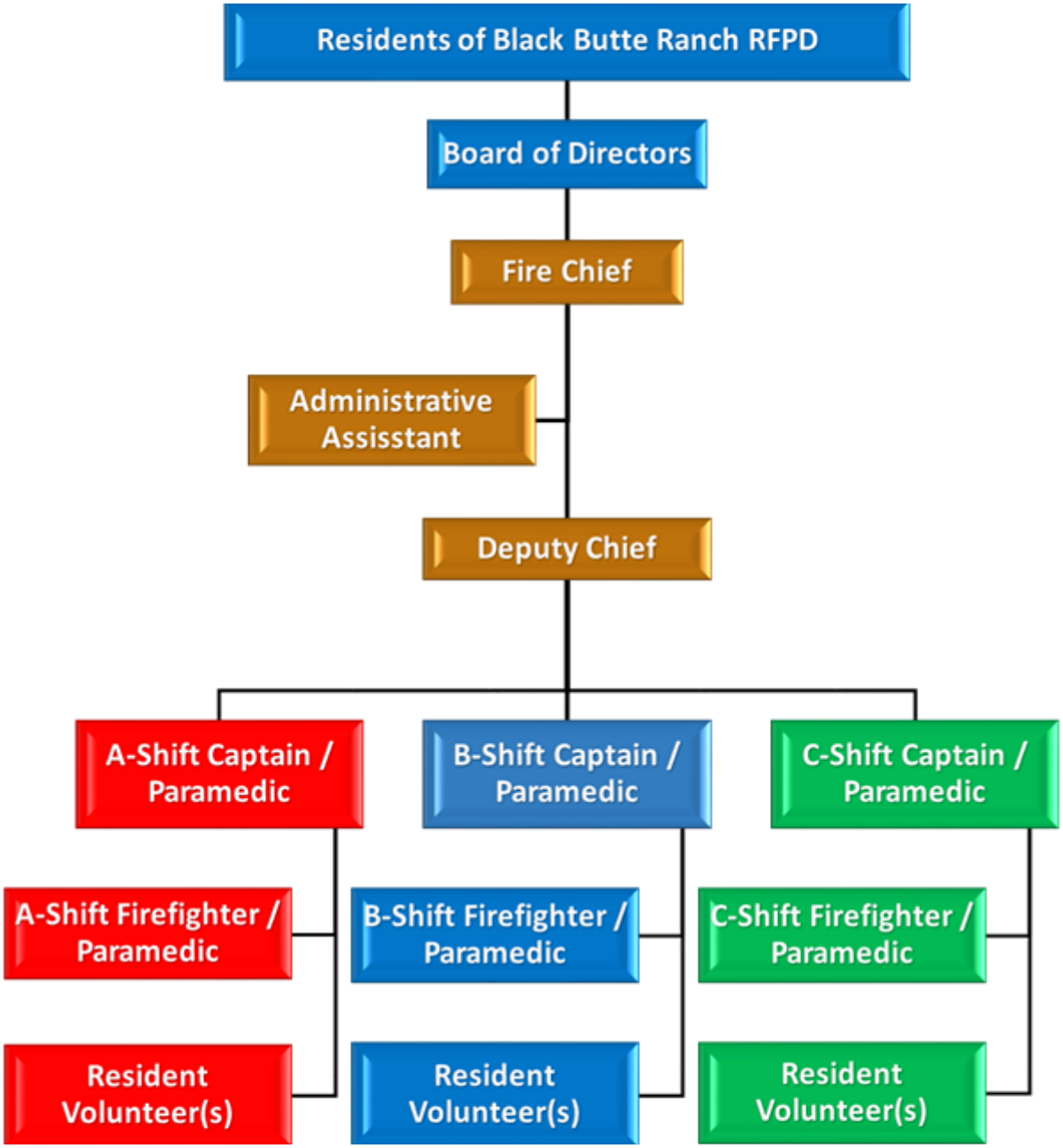
Black Butte Ranch Rural Fire Protection District (The District) operates under Oregon Revised Statutes Chapter 478 as a separate municipal corporation and is managed by a Board of Directors composed of a President and four Directors. The Board employs the Fire Chief to manage the day-to-day operations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



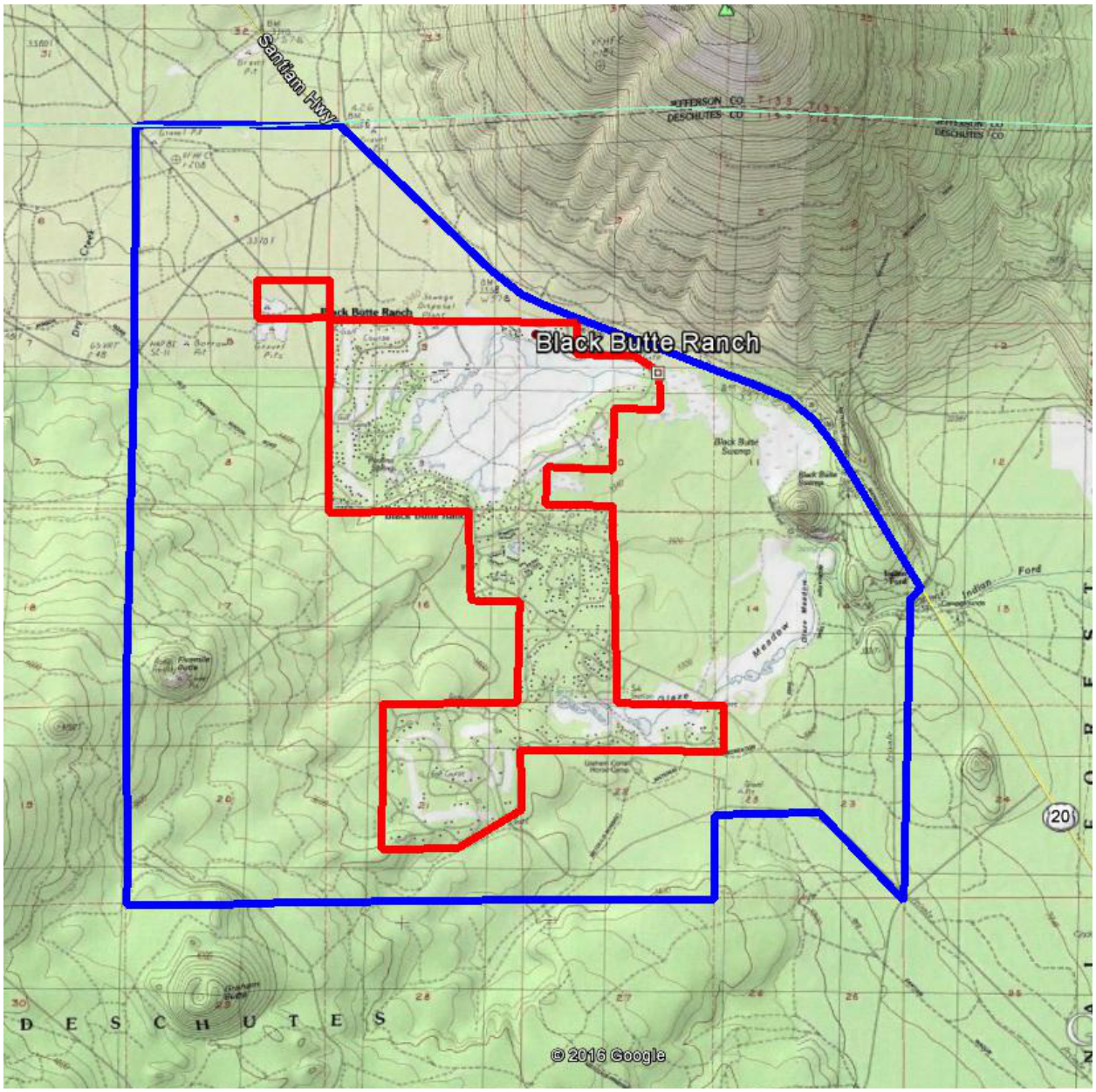


The location of the District along Hwy 20, as well as its relative position to the City of Sisters (our neighbor), provides for the potential of major emergencies including structure and wildland fires, multi-vehicle accidents, and commercial transportation accidents/spills. Our commitment to our mutual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

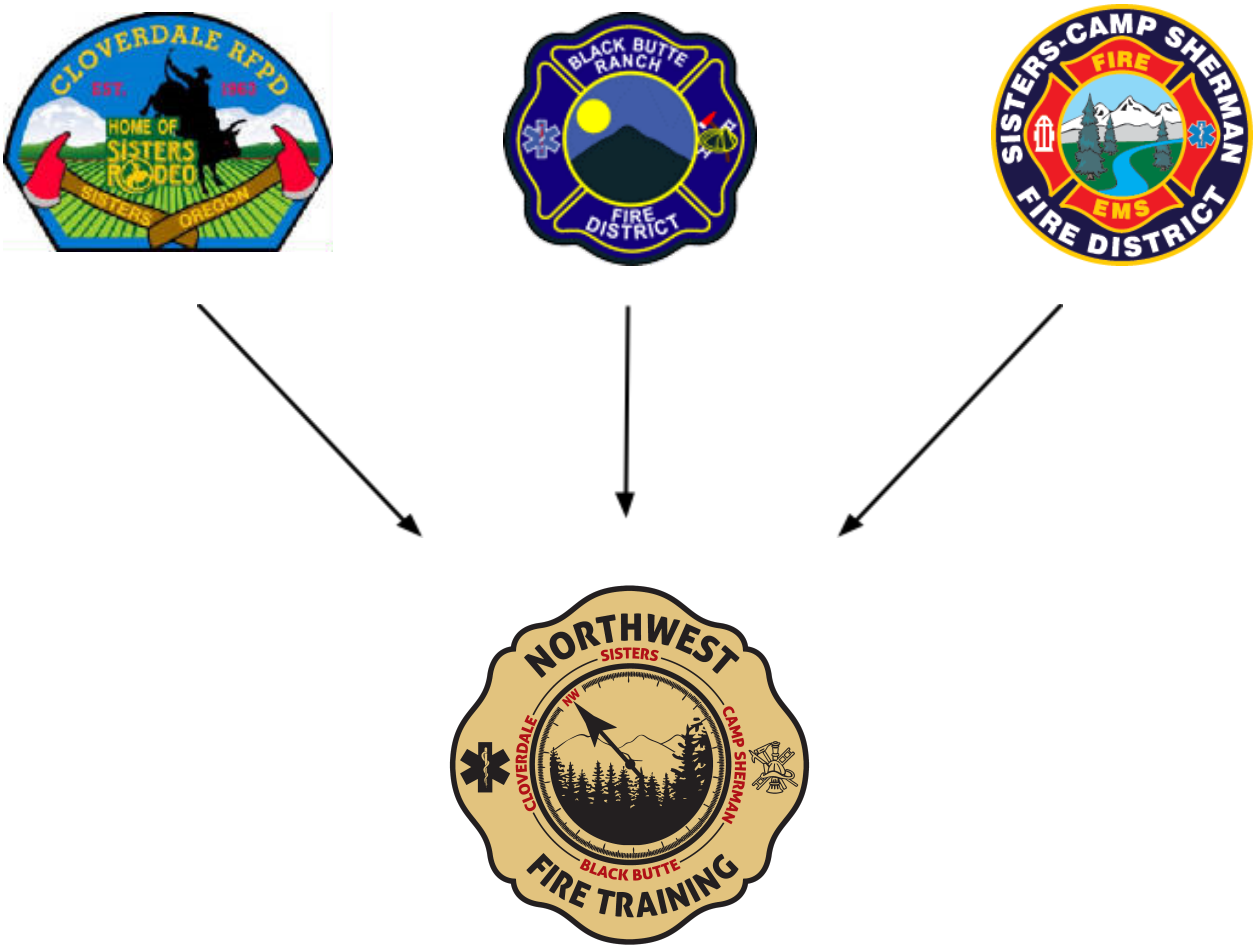
Administrative Policies are policies established by the Fire Chief and approved by the Board of Directors to direct the day-to-day operations of the District.

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.

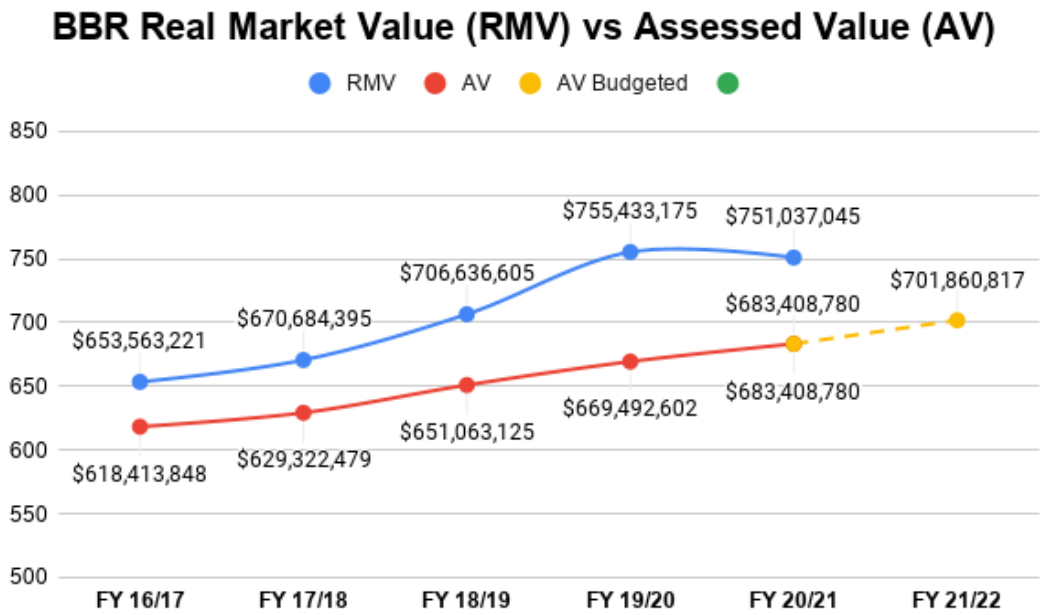
BUDGET MESSAGE

Budget Committee Members & Citizens,

We are pleased to present to you the proposed budget for fiscal year 2021/22 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.

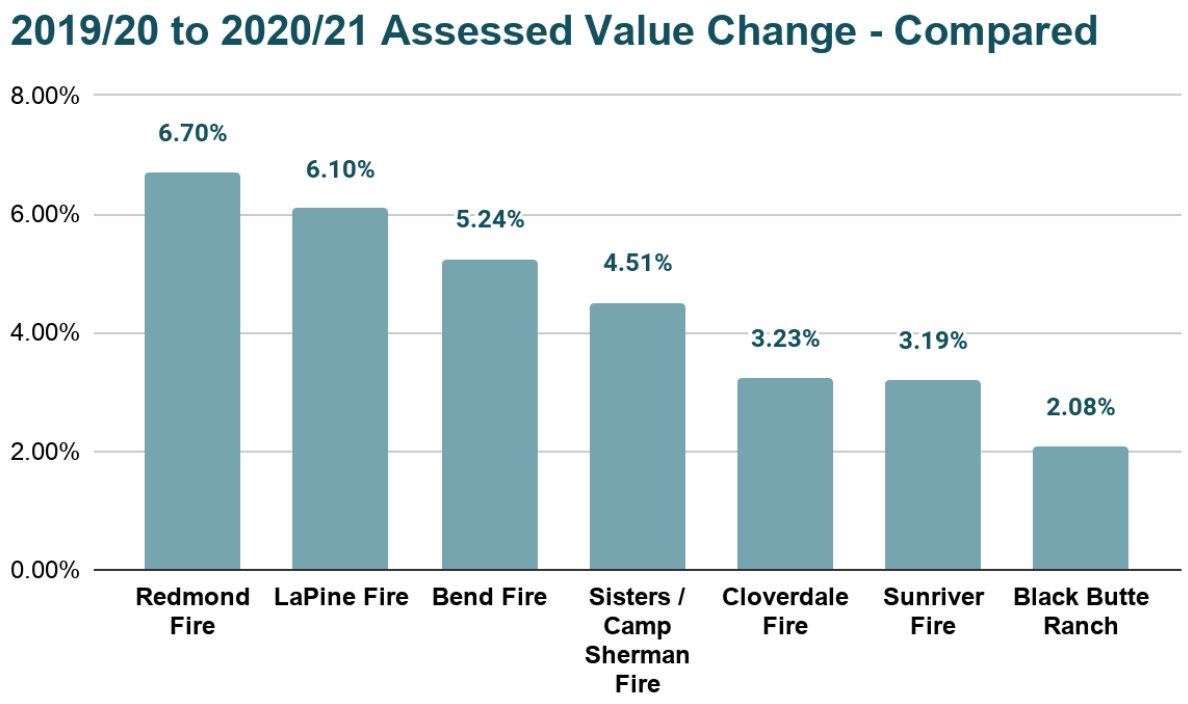
Economic Factors & Assumptions:

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 larger 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 4.83% this past year, Black Butte Ranch RFPD experienced only 2.08%, and has averaged just 2.70% per year over the last five years. The proposed budget reflects a conservative 2.70% increase in growth. **We are watching the Real Market Value shown below as its direction change is concerning. It is not yet known why this does not match market conditions.**



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 (2020/21), 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 2021/22.

Combined, the base and levy rates equal $3.0277/$1000 of assessed value. At a predicted assessed value of $701,860,817 and a collection rate of 93%, District revenue is budgeted to be $1,976,272.



Expenditures:

Personnel Services

Personnel Services account for 28.85% of the total budget at $1,616,251 which represents a pure wage and benefits change of 5.02% increase over last year's budget for personnel. This change is due to new PERS rates for the next biennium as well as recent benefits changes resulting from contract negotiations. 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 was for five years ending June 30, 2020. Due to the current COVID-19 pandemic, the District and the Bargaining Unit agreed to extend the current contract one year ending June 30, 2021. Bargaining for a new contract was completed in April 2021 and as a result, there will be a Cost of Living Adjustment (COLA) for fiscal year 2021/22 of 1.3%. (COLA for the CBU contract follows Social Security COLA with a minimum of 1% and a maximum of 3%. Further, it was also agreed too that the district would provide $100 per month towards an HRA-VEBA starting January 2022). The Board also decided to provide HRA-VEBA benefits to administrative personnel. Some employees will also 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 the fiscal year and the first six months of the following budget. Since medical insurance can be volatile, we conservatively plan a 15% increase each year. Happily, we did not experience a rate increase for the current calendar year 2021.

The District participates in the PERS retirement system, where rate changes are biennial. The next expected rate change will take place in FY-2021/22 through FY-2022/23. 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. In FY-2019/20, the District participated in the PERS "Employer Incentive Fund" program 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 7.19% of the budget at $402,831 with Capital Outlay accounting for 0.76% at $42,680. The budget reflects a change (3.34%) for Materials and Services over the previous budget year, while Capital Outlay will decrease from a budgeted $76,347 in 2020/21 to $42,680 for 2021/22. Overall, the proposed Materials & Services and Capital Outlay combined are 4.43% lower than the previous fiscal year. Once again, 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 projected 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. 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 are in need of retrofitting our SCBA air bottles to be compatible with our mutual aid neighbors.
- Workers Compensation Insurance rates continue to be higher due to previous unavoidable injury claims.
- The District will once again plan on the potential use of temporary employee(s) should the need arise and seasonal employees during our busy summer months.
- PERS Rates remained flat for Tier 1 & 2 employees but have increased for all categories under OPSRP.
- Budgeted Fuel Costs have been increased due to recent market changes.
- Technology is changing to subscription based platforms.

2020 - 2021 History

Total resources for the District have exceeded the budgeted amounts by 3.7% 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 2021 - 2022

The proposed operating budget for fiscal year 2021/22 is $5,601,287. The proposed budget includes a 2.70% 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 1.3% percent Cost of Living Adjustment (COLA) that is within the minimum/maximum range of 1% to 3% and is based upon Social Security COLA.

Insurance rates, as mentioned above, did not increase in the last half of the 2020/21 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.

PERS employer/employee rates have increased as anticipated and SB-1049 has placed requirements for districts to pay the employer share of employees PERS that have retired from PERS and are working back which, if not made permanent, is expected to sunset December 31st, 2024. The district currently has four employees who are under this workback rule.

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 12 straight years.

Because the economic climate in the US and Deschutes County remains uncertain as the COVID-19 pandemic continues, the District will remain vigilant regarding projections. Budgeted employee costs, materials & services, transfers, and capital expenditures combined are up 3.12% overall and within planned 15 year forecasted amounts. 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,

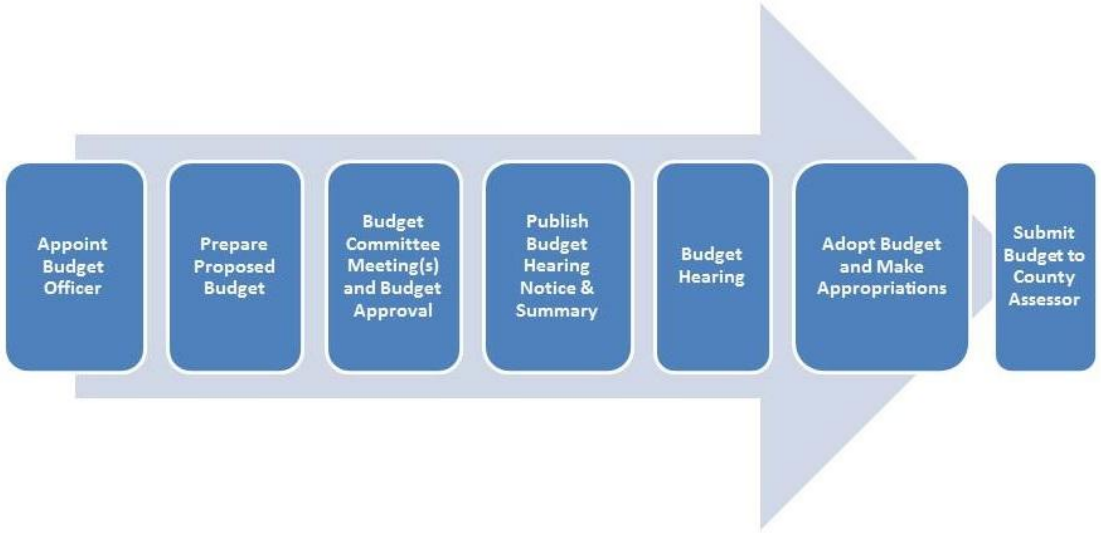
Dan Tucker

Dan Tucker
Fire Chief
Black Butte Ranch Rural Fire Protection District

BUDGET OVERVIEW

The budget process for the 2021/2022 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 2021/2022 fiscal year:

BUDGET CALENDAR

BUDGET CALENDAR FOR FISCAL YEAR 2020/19

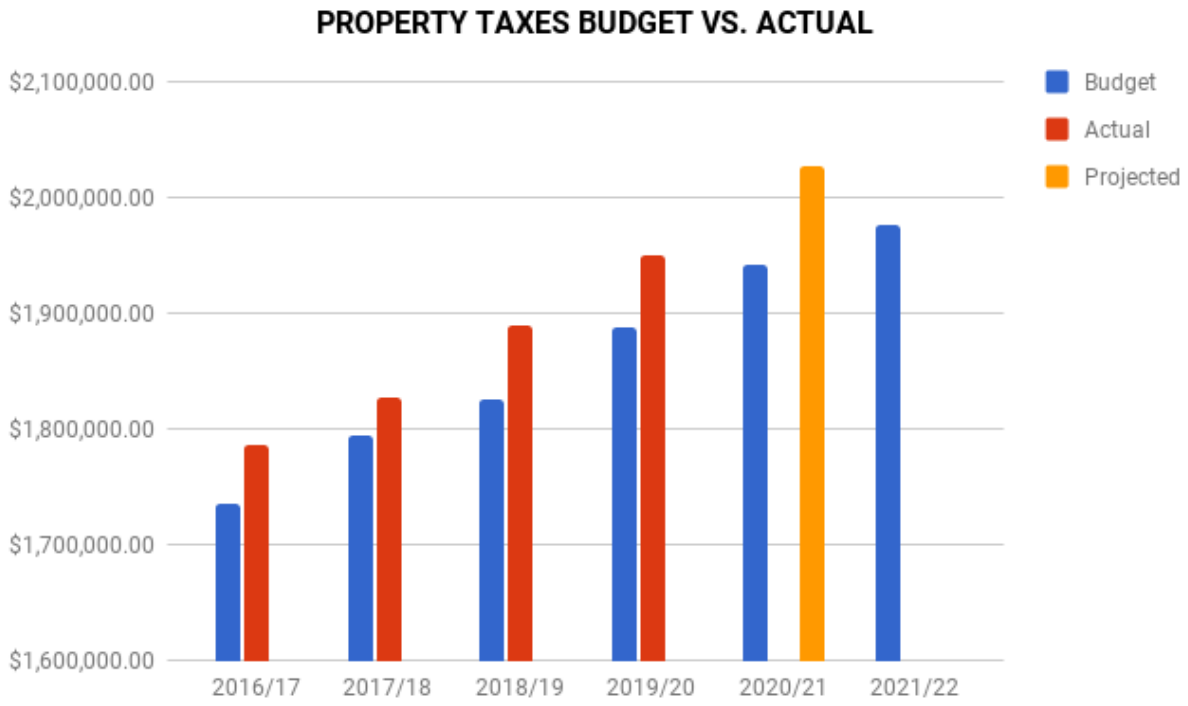
Budget Team Prepares Budget	February - April
Print 1st Notice of Budget Committee Meeting	April 14th, 2021
Print 2nd Notice of Budget Committee Meeting	April 21st, 2021
Deliver proposed budget to Budget Committee	April 27th, 2021
Budget Committee Meets	May 4th, 2021
Budget Committee Meets Again (if needed)	May 11th, 2021
Publish Notice of Budget Hearing	May 19th, 2021
District Board Meeting & Budget Hearing 1st Opportunity to Adopt Budget, Make Appropriations, and Impose & Categorize Taxes	May 27th, 2021
District Board Meeting, 2nd Opportunity, if needed, to Adopt Budget, Make Appropriations, and Impose & Categorize Taxes	June 24th, 2021
Submit 2 Copies Tax Certification to Assessors (LB50)	By July 15th, 2021
Submit Budget Document to Deschutes County Clerk	September 30th, 2021

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 2021/22 budget is projecting a 2.7% 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 2021. The projected property taxes to be received in 2021/22 are $1,976,272 along with prior years taxes estimated at $34,400. 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 2021/22, the proposed estimated beginning cash on hand balance is $3,495,115. 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 2021/22 fiscal year is $5,601,287. Below is the breakdown of significant revenues.

Beginning Balance	$3,495,115
Taxes	$1,976,272
Interest GF	$34,400
Ambulance Billing	$47,500
Previous Taxes	$32,000
Other	$16,000

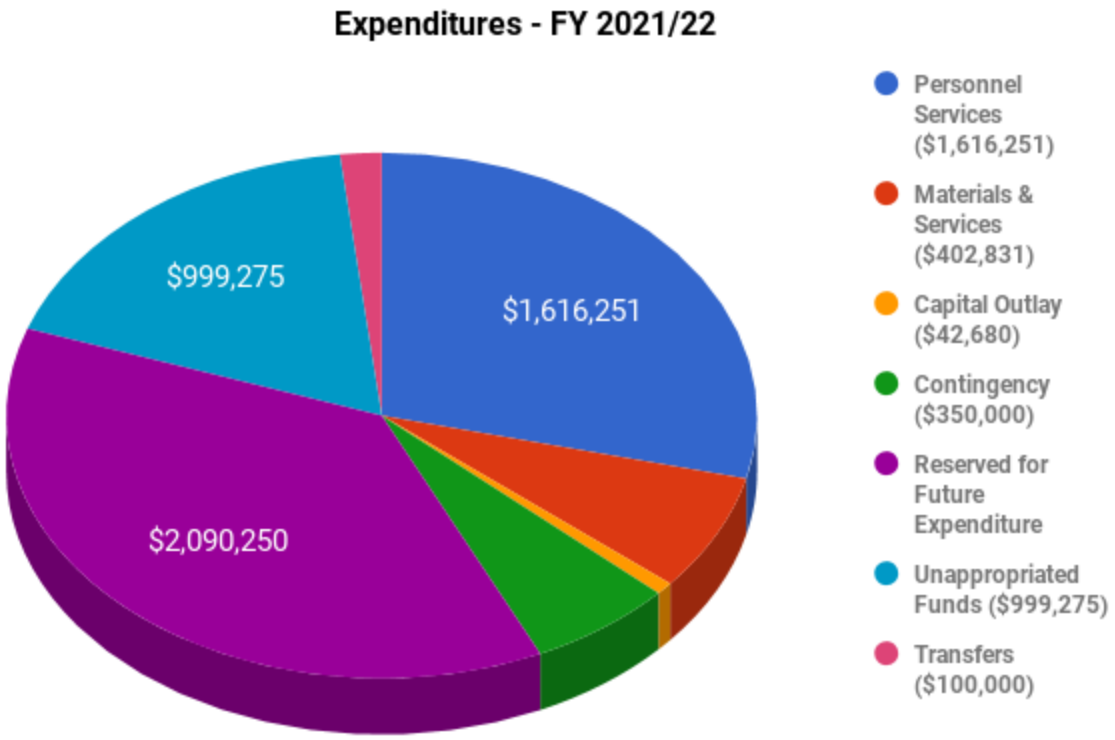
TOTAL REVENUE/RESOURCES
$5,601,287



EXPENDITURES

The total General Fund Expenditures for the proposed FY 2021/22 budget are $5,601,287 and are divided among the categories as follows:

- Personnel Services - $1,616,251
- Materials & Services - $402,831
- Capital Outlay - $42,680
- Contingency - $350,000
- Reserved for Future Expenditure - $2,090,250
- Unappropriated Fund Balance - $999,275
- Transfers - $100,000



Personnel Services:

Excluding the ending fund balance, Personnel Services is the most significant actual expenditure for the FY 2021/22 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 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Budgeted	FY 2021/22
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	1.31	1.26	1.50	1.50
TOTAL FTE	10.31	10.26	10.50	10.50

At $1,616,251 Personnel Services make up 28.85% 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 benefit 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. In regards to employee impact, 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 2021/22 fiscal year as well as previous years are in the chart below.

	Employee 6%	Tier 1/Tier 2	OPSRP	
			Police/Fire	General Service
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%
FY 2021/22	6%	17.36%	15.19%	10.83%

****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

	FY2018/19 Actual	FY2019/20 Actual	FY2020/21 Budget	FY2021/22 Proposed	FY2021/22 Approved	FY2021/22 Adopted
Chief	$125,288	$128,797	$130,859	$132,560	$132,560	$132,560
Deputy Chief	$100,358	$105,231	$109,054	$112,681	$112,681	$112,681
Admin. Assist.	$59,416	$65,625	$70,876	$71,797	$71,797	$71,797
Captains	$276,996	$241,882	$291,960	$302,107	$302,107	$302,107
Firefighters	$212,031	$207,640	$207,275	$218,170	$218,170	$218,170
Seasonal/Part Time	$41,103	$43,842	$77,205	$77,936	$77,936	$77,936
Conflagration	$236	$0	$8,000	$8,000	$8,000	$8,000
Overtime	$98,453	$75,517	$150,000	$150,000	$150,000	$150,000
PERS	$106,704	$351,978	$166,882	$218,000	$218,000	$218,000
FICA	$69,427	$66,094	$79,960	$83,000	$83,000	$83,000
Health Insurance	$160,963	$159,542	$204,863	$190,000	$190,000	$190,000
Worker's Comp	$26,991	$35,833	$42,000	$52,000	$52,000	$52,000
Total Personnel	**$1,277,966**	**$1,481,984**	**$1,538,934**	**$1,616,251**	**$1,616,251**	**$1,616,251**



Materials & Services

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

Materials & Services Detail

	FY2018/19 Actual	FY2019/20 Actual	FY2020/21 Budget	FY2021/22 Proposed	FY2021/22 Approved	FY2021/22 Adopted
Uniforms	$6,818	$6,060	$8,825	$10,670	$10,670	$10,670
PPE	$12,353	$19,113	$21,696	$13,480	$13,480	$13,480
Fire Supplies	$1,429	$1,447	$4,779	$11,090	$11,090	$11,090
Phones	$7,937	$7,913	$3,300	$4,800	$4,800	$4,800
Fire Radios Maint.	$2,418	$1,554	$6,500	$6,936	$6,936	$6,936
Fire Dues & Subscriptions	$5,600	$4,938	$4,967	$7,391	$7,391	$7,391
Fire Grant	$0	$0	$0	$0	$0	$0
Scholarships	$69,078	$56,525	$110,000	$110,000	$110,000	$110,000
Travel, Meals & Lodging	$4,235	$4,422	$7,400	$8,700	$8,700	$8,700
Fire Vehicle Maint.	$7,768	$2,969	$20,550	$19,045	$19,045	$19,045
Fire Gas & Oil	$6,725	$5,106	$7,500	$11,400	$11,400	$11,400
Vol. Donations	$0	$0	$0	$1,000	$1,000	$1,000
Fire Education	$3,637	$3,205	$14,181	$9,200	$9,200	$9,200
Fire Training Materials	$698	$1,329	$2,702	$3,508	$3,508	$3,508
Physicals & Immun.	$3,361	$1,260	$5,000	$5,000	$5,000	$5,000
Public Education	$2,948	$1,830	$2,700	$2,750	$2,750	$2,750
Conflagration Expense	$0	$0	$8,000	$8,000	$8,000	$8,000
Ambulance Supplies	$16,169	$16,198	$22,506	$21,120	$21,120	$21,120
Amb. Radio Maint.	$0	$0	$3,500	$3,120	$3,120	$3,120
Amb. Due & Subscriptions	$3,971	$2,848	$2,950	$3,230	$3,230	$3,230
Amb. Grant	$0	$0	$0	$0	$0	$0
Amb. Vehicle Maint.	$956	$5,449	$6,486	$8,533	$8,533	$8,533
Amb. Gas & Oil	$1,825	$2,052	$3,584	$5,600	$5,600	$5,600
EMS Education	$5,733	$1,931	$1,950	$3,000	$3,000	$3,000
EMS Training Material	$212	$0	$1,000	$284	$284	$284
Defibrillator Maint.	$635	$2,393	$1,000	$720	$720	$720
Professional & Legal	$12,385	$13,424	$15,625	$15,625	$15,625	$15,625
Admin. Supplies	$8,274	$5,874	$9,049	$10,247	$10,247	$10,247

Materials & Services Detail (Continued)	FY2018/19 Actual	FY2019/20 Actual	FY2020/21 Budget	FY2021/22 Proposed	FY2021/22 Approved	FY2021/22 Adopted
Office Equip. Maint.	$6,432	$7,297	$12,865	$12,195	$12,195	$12,195
Admin. Grant	$0	$0	$0	$0	$0	$0
Admin. Training	$1,604	$1,734	$6,300	$6,200	$6,200	$6,200
Unemployment Claims	$0	$0	$7,000	$7,000	$7,000	$7,000
Insurance	$21,029	$22,358	$24,500	$27,000	$27,000	$27,000
Interest Expense	$0	$0	$0	$0	$0	$0
Elections & Public Notice	$696	$1,686	$1,500	$1,800	$1,800	$1,800
Civil Service Commission	$0	$0	$1,000	$1,000	$1,000	$1,000
911 Data & Comm's	$2,220	$2,127	$4,113	$7,803	$7,803	$7,803
Building Supplies	$3,182	$2,348	$5,250	$4,390	$4,390	$4,390
GM172 & GM13 Maint.	$2,399	$1,744	$9,000	$3,600	$3,600	$3,600
Sewer/Water	$2,950	$2,923	$4,000	$3,500	$3,500	$3,500
Electricity	$9,306	$8,948	$10,380	$11,640	$11,640	$11,640
Building Grant	$0	$0	$0	$0	$0	$0
Station Repairs & Maint	$5,281	$6,860	$5,804	$9,434	$9,434	$9,434
Garbage Service	$0	$0	$0	$0	$0	$0
Propane	$2,810	$2,026	$2,340	$2,820	$2,820	$2,820
Total Materials & Services	**$243,077**	**$227,892**	**$389,802**	**$402,831**	**$402,831**	**$402,831**

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 "Significant" replacement items.

Capital Outlay Detail

	FY2018/19 Actual	FY2019/20 Actual	FY2020/21 Budget	FY2021/22 Proposed	FY2021/22 Approved	FY2021/22 Adopted
Administrative	$0	$0	$0	$0	$0	$0
Ambulance	$0	$29,999	$0	$0	$0	$0
Building	$0	$22,974	$1,200	$17,680	$17,680	$17,680
Fire	$6,334	$895	$75,147	$25,000	$25,000	$25,000
Total Capital	**$6,334**	**$6,334**	**$76,347**	**$42,680**	**$42,680**	**$42,680**

Capital items proposed for this fiscal year include the following;

- SCBA Quick Connect retrofit for compatibility with Sisters - $25,000
- Office Desks - $2,680
- Since the actual Capital budget is quite low, there is no room for unforeseen needs that may come up. So for the potential possibilities - $15,000

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

	FY2018/19 Actual	FY2019/20 Actual	FY2020/21 Budget	FY2021/22 Proposed	FY2021/22 Approved	FY2021/22 Adopted
Vehicle & Equip. Fund	$80,000	$100,000	$100,000	$100,000	$100,000	$100,000
Bldg. & Grounds Fund	$10,000	$0	$0	$0	$0	$0
Tech. & Comm. Fund	$10,000	$0	$0	$0	$0	$0
Total Transfers	**$100,000**	**$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	$1,149,760
Building & Grounds Fund	$0	$58,687
Technology & Communications Fund	$0	$97,005
TOTAL TRANSFERS	$100,000	$1,305,452

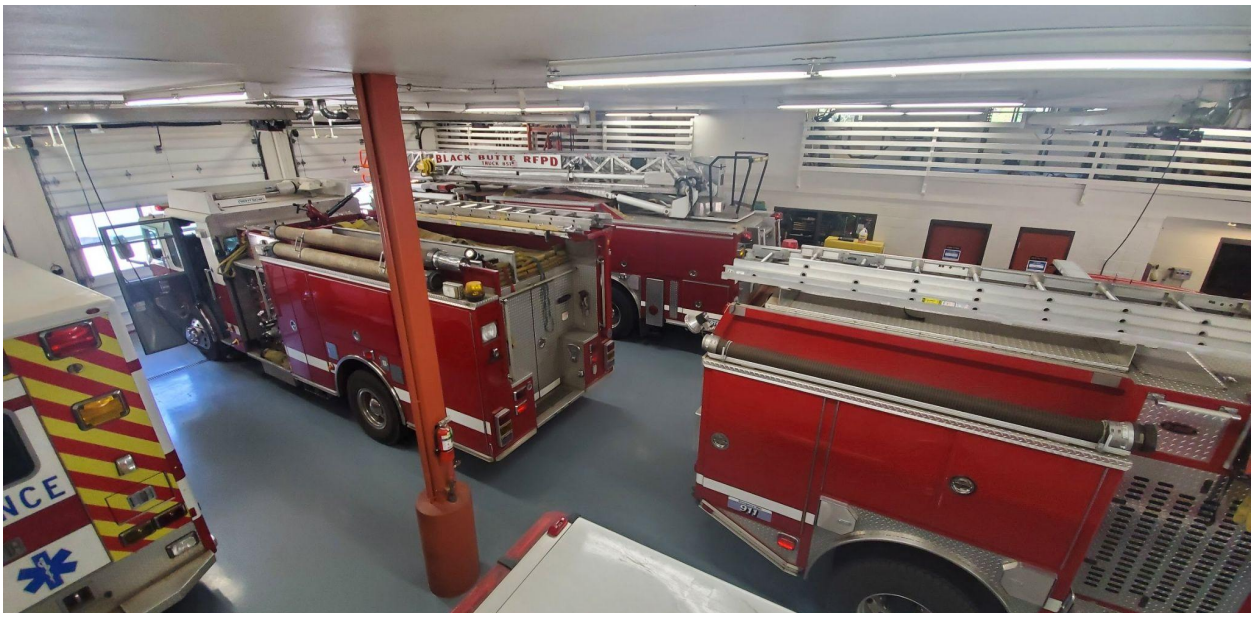
- The Vehicle & Equipment Replacement Fund is money set aside for replacement of old, outdated fire and ambulance vehicles or other large EMS and Fire related equipment purchases.

- The Building & Grounds Fund is money set aside for significant or unplanned expenses related to District-owned buildings and grounds. We are proposing $40,000 be set aside for potential fixes and upgrades for Glaze Meadow 13 after current occupants move away.

- The Technology & Communications Fund is money set aside to upgrade technology or communication systems as needed. We are proposing to utilize $18,000 ($12,000 to upgrade technology/AV equipment in our training room and $6,000 to replace 5 iPads used for emergency response).

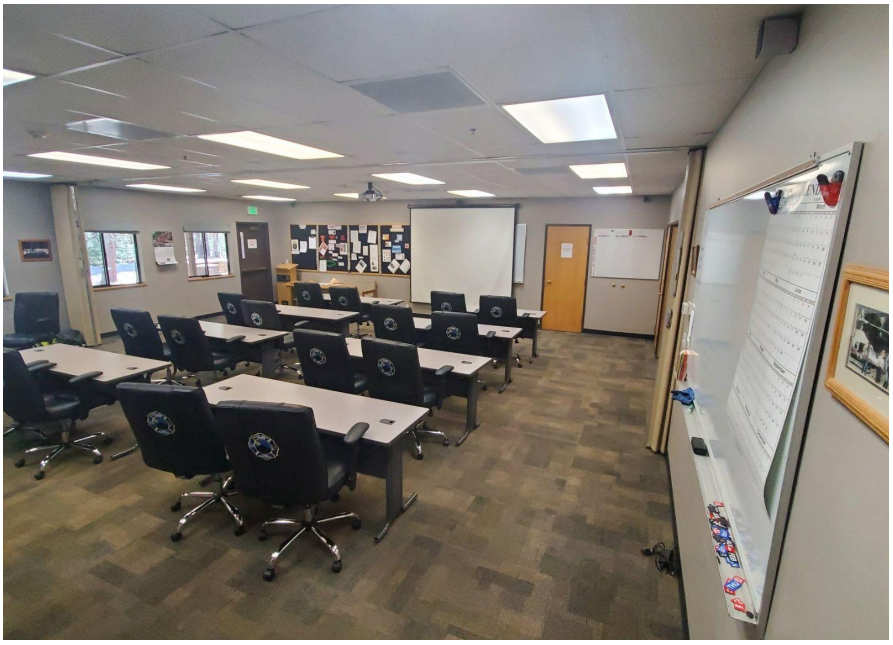
Vehicle & Equipment Replacement Fund Detail

Vehicle & Equipment Replacement Fund	FY2018/19 Actual	FY2019/20 Actual	FY2020/21 Budget	FY2021/22 Proposed	FY2021/22 Approved	FY2021/22 Adopted
	RESOURCES					
Beginning Balance	$714,192	$813,472	$933,327	1,039,810	1,039,810	1,039,810
Transfers In	$80,000	$100,000	$100,000	$100,000	$100,000	$100,000
Interest	$19,279	$18,333	$33,400	$9,950	$9,950	$9,950
Total RESOURCES	**$813,472**	**$931,805**	**$1,066,727**	**$1,149,760**	**$1,149,760**	**$1,149,760**
	EXPENDITURES					
Capital Outlay	$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	$813,472	$931,805	$1,066,727	$1,149,760	$1,149,760	$1,149,760
TOTAL REQUIREMENTS	**$813,472**	**$931,805**	**$1,066,727**	**$1,149,760**	**$1,149,760**	**$1,149,760**



Building & Grounds Fund

Building & Grounds Fund	FY2018/19 Actual	FY2019/20 Actual	FY2020/21 Budget	FY2021/22 Proposed	FY2021/22 Approved	FY2021/22 Adopted
	RESOURCES					
Beginning Balance	$83,014	$95,260	$97,520	$98,179	$98,179	$98,179
Transfers In	$10,000	$0	$0	$0	$0	$0
Interest	$2,246	$2,102	$3,700	$508	$508	$508
Total RESOURCES	**$95,260**	**$97,362**	**$101,220**	**$98,687**	**$98,687**	**$98,687**
	EXPENDITURES					
Capital Outlay (GM-13 Repair)	$0.00	$0.00	$0.00	$40,000	$40,000	$40,000
Total EXPENDITURES	$0.00	$0.00	$0.00	$40,000	$40,000	$40,000
Reserved for Future Requirements	$95,260	$97,362	$101,220	$58,687	$58,687	$58,687
TOTAL REQUIREMENTS	**$95,260**	**$97,362**	**$101,220**	**$98,687**	**$98,687**	**$98,687**



Technology & Communications Fund

Technology & Communications Fund	FY2018/19 Actual	FY2019/20 Actual	FY2020/21 Budget	FY2021/22 Proposed	FY2021/22 Approved	FY2021/22 Adopted
	RESOURCES					
Beginning Balance	$98,130	$110,772	$113,400	$114,165	$114,165	$114,165
Transfers In	$10,000	$0	$0	$0	$0	$0
Interest	$2,642	$2,444	$4,400	$840	$840	$840
Total RESOURCES	**$110,772**	**$113,216**	**$117,800**	**$115,005**	**$115,005**	**$115,005**
	EXPENDITURES					
Capital Outlay - iPad (5)	$0.00	$0.00	$0.00	$6,000	$6,000	$6,000
Training Room A/V Upgrade	$0.00	$0.00	$0.00	$12,000	$12,000	$12,000
Total EXPENDITURES	$0.00	$0.00	$0.00	$18,000	$18,000	$18,000
Reserved for Future Requirements	$110,772	$113,216	$117,800	$97,005	$97,005	$97,005
TOTAL REQUIREMENTS	**$110,772**	**$113,216**	**$117,800**	**$115,005**	**$115,005**	**$115,005**







SALARY SCHEDULE

Step	Admin. Asst.	FF. Paramedic	Capt. Paramedic	Deputy Chief	Fire Chief
	$27.62	$20.66	$25.97	$39.21	
1	$4,788.12	$4,744.60	$5,964.75	$6,797.06	Contractual
	$57,457.44	$56,935.20	$71,577.00	$81,564.72	
	$28.39	$21.69	$27.27	$41.18	
2	$4,920.89	$4,981.83	$6,262.99	$7,136.91	Contractual
	$59,050.68	$59,781.96	$75,155.88	$85,642.92	
	$29.16	$22.78	$28.63	$43.23	
3	$5,053.66	$5,230.92	$6,576.13	$7,493.76	Contractual
	$60,643.92	$62,771.04	$78,913.56	$89,925.12	
	$29.92	$23.91	$30.07	$45.40	
4	$5,186.43	$5,492.47	$6,904.94	$7,868.44	Contractual
	$62,237.16	$65,909.64	$82,859.28	$94,421.28	
	$30.69	$25.11	$31.57	$47.67	
5	$5,319.20	$5,767.09	$7,250.19	$8,261.87	Contractual
	$63,830.40	$69,205.08	$87,002.28	$99,142.44	
	$31.45	$26.37	$33.15	$55.82	
6	$5,451.97	$6,055.45	$7,612.70	$8,674.96	Contractual
	$65,423.64	$72,665.40	$91,352.40	$116,099.52	
	$32.22	$26.89	$33.81	$51.05	
7	$5,584.74	$6,176.56	$7,764.95	$8,848.46	Contractual
	$67,016.88	$74,118.72	$93,179.40	$106,181.52	
	$32.99	$27.43	$34.49	$52.07	
8	$5,717.51	$6,300.09	$7,920.25	$9,025.43	Contractual
	$68,610.12	$75,601.08	$95,043.00	$108,305.16	
	$33.75	$27.98	$35.18	$53.11	
9	$5,850.28	$6,426.09	$8,078.66	$9,205.94	Contractual
	$70,203.36	$77,113.08	$96,943.92	$110,471.28	
	$34.52	$28.54	$35.88	$54.17	
10	$5,983.05	$6,554.61	$8,240.23	$9,390.06	Contractual
	$71,796.60	$78,655.32	$98,882.76	$112,680.72	

LB & TAX ASSESSOR FORMS