

Lane Fire Authority

Budget Message
Fiscal Year 2021-22

May 20, 2021

To: Board of Directors
Budget Committee, and
Citizens of the District

This budget message and proposed budget is the second of such for the fiscal year beginning July 1st, 2021. The Lane Fire Authority Board and Budget committee met as advertised and proposed a budget for fiscal year 21-22 on April 15th prior to the passage of the operations levy, ballot measure 20-320. This budget process will supersede the April 15th proposed budget and will account for the additional revenue and expenditures from the ballot measure passage on May 18th, 2021.

I am pleased to present the budget message for the fiscal year beginning July 1, 2021, continuing through June 30, 2022. The purpose of this message is to increase understanding between all interested parties regarding the budget proposal.

This budget is a plan in an effort to improve our cash flow, especially the funds that we carry over into the next year. We have had to take out a Tax Anticipation Note (TAN) the last four years to carry us through the early months of the fiscal year. This practice is not a sustainable option for the District. In late June of 2019, I instituted an internal finance committee made up of key staff members and volunteers within the organization. The goals of the committee were to monitor the financial resources of the district, prioritize spending, and work toward a plan for the viability of our district in the future to meet the increasing demand for our services. The finance committee has worked diligently meeting on a monthly basis to meet these intended goals. Those finance committee efforts in budget management throughout the year coupled with a few revenues that surpassed prediction have afforded us an increase in cash carryover as you will see in the proposed budget. This small increase once again we predict is not sustainable and is coming at the cost of many programs which are underfunded in our budget. The finance committee has determined that current revenue streams will not keep us survivable long into the future. We remain in discussions with our Board of Directors on potential options for additional revenues to keep us viable into the future. The Board has directed staff to put a measure on the May 2021 ballot in the form of an operating levy.

We will begin with a short discussion regarding some historical limitations and considerations that contribute to budget development.

As a result of Constitutional Measure 50, of 1997, each taxing district has been assigned a permanent tax rate, or dollar-per-thousand of assessed valuation. This rate is applied to the value of each piece of taxable property to calculate a property tax levy for that tax lot. An operational levy for the taxing district is determined when the established permanent rate for the taxing district is applied to the assessed property value of the entire district. The permanent rate established at the November 2016 merger election for Lane Fire Authority is \$0.0020388 per \$1,000 of assessed valuation and the 5 year local option levy approved May 2021 for \$0.00035

per \$1,000 of assessed valuation. Constitutional Measure 50 also established a 3% limit regarding increases in assessed value to existing properties. In other words, the assessed value of the District cannot increase through reassessment methods by the County Assessor's Office by more than 3%. New construction, however, may add to the total value of the District at a percentage higher than 3%.

Estimating the Levy for Fiscal Year 2021-2022

The estimated value of the District for fiscal year 2021-2022 is based on the actual assessed value for calculating a tax levy in fiscal year of 2020-2021, as given by Lane County Department of Assessment and Taxation, plus a 3% increase of the assessed value, plus an additional increase for growth and new construction. Growth and new construction is estimated to be 3%.

FY '20-'21 Assessed Value	\$2,556,145,029
Urban Renewal Subtraction	\$53,599,035
Value for Tax Computation	\$2,502,545,994
Estimated Growth	\$75,076,379
FY'21-'22 Value Estimate	\$2,577,622,373
Permanent Rate	X .0020388
Local option levy rate	X .00035
Total Authorized Levy	\$6,157,424
Compression Loss	\$1,107
Plus Add'l Taxes & Penalties	\$8,342
Net Tax Levy	\$6,164,659
Estimated Collectible Amount	\$5,856,426

Since the Districts can only expend actual funds received, we must estimate a percentage of the total levy that is not expected to be collected in the year of the levy. Historical information has demonstrated that subtracting a figure of 5% from the authorized levy amount will be an adequate estimate for 2021-2022. Details of our total anticipated resources are found on form LB-20.

General Fund Resources

Net working capital	\$650,000
Previous years' taxes	\$120,000
Interest	\$10,000
Current years taxes	\$4,999,367
Miscellaneous	\$20,000
Surplus equipment sale	\$100
Ambulance transport	\$1,750,000
FireMed campaign	\$175,000
Conflagration act	\$100
External training	\$36,000
Service billing	\$25,000
SCFD contract	\$753,824
GEMT program	\$66,000
TAN proceeds	\$1,800,000
Banner Bank Loan-Medic Units	\$600,000

Total Resources

\$11,005,391

Net working capital is carried over from the current budget year. We do not anticipate any grant income this fiscal year. The SAFER Grant reached the end of its life in the prior fiscal year and those positions have been absorbed in the General Fund budget. The Conflagration Act income is only received if we send resources to a conflagration fire. The amount shown is just a placeholder. External training is for classes we provide to outside agencies. Service billing is for services we provide to other agencies and individuals, exclusive of ambulance transport. Installment payments is for a property that Lane Rural sold on a land sale contract. This property sale culminated with a balloon payment from the buyer last fiscal year. The SCFD contract has an automatic 2 ½% increase in the IGA and represents the funds that Santa Clara Fire District will pay to LFA for the contract for services that begins July 1. The GEMT program is federally funded and is to offset the low pay rate for Fee for Service Medicaid patients. The TAN will only be drawn upon as needed, but this is the worst-case scenario we have projected. Last year, we projected \$1,665,000 but only drew \$1,300,000. We are proposing an increase in the TAN this fiscal year to anticipate the passage of the operating levy and the addition of three full time positions. If the operating levy does not pass, those three full time employees will not be hired. We estimate this note will be adequate for the coming budget to get us to tax collections.

Budget Structure

The essence of budgeting is to bring into balance anticipated resources and expected expenditures. Our budget is a financial plan that strives to achieve operational goals for the year, and an attempt to accumulate funds to address future requirements. Budget resources are a combination of all anticipated income. Budget liabilities (expenditures) are identified as line items in the following areas of the budget document: **Personnel Services** - this area considers all expenditures associated with having people, both paid and volunteer; **Materials and Services** – support of day-to-day operations; **Capital Outlay** – includes expenditures that contribute to the total assets of the District; **Contingency** – this is a resource that is set aside to address any unforeseen events; **Transfer Funds** – are budgeted contributions from one fund to another, in our case this is exhibited through transfers from the General Fund to a group of Special Funds designed to accumulate money for high cost projects. We currently have no established Special Funds so therefore no transfers will occur.

The budget document is divided into several sections using Local Budget (LB) forms approved by Oregon Department of Revenue. Our document will use the following forms: LB-20 to identify all resources for the General Fund, LB-31 to identify liabilities for the General Fund, and LB-30 to summarize all funds, debt service, and transfer funds.

These forms are divided into three essential parts. The central column identifies the line item being addressed, the left hand set of columns are dedicated to historical information, while the right hand column set identifies the proposed budget as presented by the Budget Officer, the approved budget as confirmed after the Budget Committee meets, and the adopted budget as established through resolution by the Governing Body after the budget hearing.

The historic components of the form present the adopted budget for the current fiscal year and actual budget conditions derived through annual audits for the previous two fiscal years.

Overview of Expenditures

In this portion of the budget message, we will discuss the overall layout of the district's budgets and review the major funds.

Personnel Services

This area of each of the budgets covers expenses related to having people, full-time and temporary employees. With the exception of the Fire Chief, Assistant Chief, Business Manager, and Administrative Assistant, our full time employees are organized under International Association of Firefighters Local 851 and are compensated under the conditions of the labor agreement.

Our Maintenance Officer, Captain Michael Thompson, will be retiring June 30, 2021. With this retirement, Lieutenant Barry Nelson will transition to the position of Maintenance Officer and be promoted to the rank of Captain and assume those duties. We also propose ending the part time position in the shop and make it a full time non-firefighter General Service position. With the retirement, our Maintenance program will suffer without the addition of this full time position. This will also assist in filling the retirement void last fiscal year of the full time Emergency Vehicle Technician which is currently vacant due to financial constraints.

The actual wage increase for the contract is 3% and this same amount was applied to most of the non-union staff as a COLA. This budget is the beginning of the third year of our union contract expiring June 30, 2022. I predict contract negotiations will begin around January 1st of 2022 to establish our next collective bargaining agreement.

PERS rates have continued to increase and this is reflected in the retirement line item.

We are back to having two training officers, but no longer have a separate EMS training officer position.

The part-time single-role medic program has been maintained in the current budget.

We will maintain one seasonal employee in this budget with their employment terminating on or around the end of October.

Medical and dental insurance premiums have remained flat this year with no increase.

Materials and Services

The first program listed is the Administration & Business program. This includes all of the basic "cost of doing business" expenses, including office expenses, utilities, fuel, dispatching, and uniforms. Most of these expenses are not specific to any one service that we provide but are spread across the whole spectrum of programs and services.

The second program is the Recruitment & Retention program. These are the expenses that are incurred for us to attract and keep personnel, both career and volunteer. I also have the small amount allotted for the civil service commission expenses in this program, as it is related to recruitment and retention. We still lack the resources to fund the educational reimbursement program.

The third program is our student resident program at Station 101. We have allocated funds to pay tuition and a contribution towards fees and books for up to six student residents. We have historically not spent the full budgeted amount, so I have reduced it accordingly.

The Health and Safety program is to continue the preventative medical exams and physical fitness program that began under the Assistance for Firefighters Grant that we received two years ago. We have seen several successes with this program. We maintained funds for the EAP Employee Assistance Program. We are reimbursed \$300 for each annual physical for career staff employees through SDIS Special Districts Insurance Services. There is no reimbursement for Volunteer members and we realize it as an out-of-pocket expense. With the onset of Covid and budget constraints, it has hampered our ability to maintain this program. You will see some increases in these line items to assist with catching up on annual physicals for our responders. While we won't be back on track with all age groups, we continue to work toward having the program back in full rotation for all members.

Next is the Fire & Rescue Operations program. These expenses are for the core mission of the fire service: fire suppression and rescue. We predict these costs to remain relatively constant.

Following that is the Fire & Rescue Training program. We have supplies and equipment for classes we hold within our agency, as well as funds to send personnel to outside training, and to pay outside instructors to come here to teach.

After that is the Emergency Medical Services program. Approximately 85% of our calls are medical in nature and this requires supplies, equipment, and training. We also have to pay for initial and continuing education for our EMTs, and for the services of a physician advisor. The line item for EMT recertification is cyclic, as most recertification expenses happen on a two-year cycle. We have increased some of these line items due to the rising cost of medical supplies, medications and narcotics.

Next is the maintenance program. Our staff maintains our property and buildings, our vehicles, and our equipment. We have increased these line items in anticipation of needed maintenance and repairs on our aging facilities and apparatus.

Following that is the Fire Prevention & Public Education program. This program involves plans review, business inspections, school programs, open houses, and classes for the public. Most of the expenses are for educational materials that we distribute to the public.

Next is the Service Corps program. This includes our CERT program and our Chaplaincy program. We have cut the funding for these programs.

Following that is the Emergency Management program. Again, we lack adequate funding for this program.

Lastly is the program for External Training, which as mentioned under income, is for supplies and instructors for classes we provide to personnel other than our own.

Small Equipment and Capital Outlay

Purchases of equipment that is non-disposable, but not large enough in cost to be over the \$5,000 threshold to require depreciation, are funded under "small equipment". We have line items for vehicles & equipment, building equipment, EMS equipment, EMS training equipment, fire suppression equipment, fire training equipment, rescue equipment, safety equipment, communications equipment, shop equipment, office equipment, emergency management

equipment, and external training equipment. We continue to see reductions in nearly all of these line items.

Debt Service

Previously this was paid directly out of reserve funds.

Special Payments

The repayment of the Tax Anticipation Note is demonstrated here. Again, we will only draw as much on this note as needed.

Transfer Funds

There will not be any fund transfers in this fiscal cycle.

SCFD retains their own reserve fund within their budget.

Contingency

The contingency fund is used to cover any unforeseen events within the budget.

Unappropriated Ending Fund Balance

The purpose of a UEFB is to provide funds for the District to operate for the time period beginning July 1st of each year until mid-November when the tax revenues start coming to us from the Lane County Tax Collector. We are working to increase this line item each year to improve our cash flow situation.

Special Funds

The District will not be establishing special funds with the 2021-22 budget.

SCFD retains their own reserve fund within their budget.

Conclusion

In conclusion, the budgets and subsequent support documents for fiscal year 2021-2022 were prepared in accordance with existing budget law and within limitations established by the Constitution of the State of Oregon.

I would like to express my appreciation to our Budget Committee for their interest and diligent performance of duties associated with the position. I believe that the budget documents demonstrate a strong commitment to fulfilling the fire and life safety needs of our citizens.

Respectfully submitted,

Dale Borland
Budget Officer
Lane Fire Authority

RESOURCES
GENERAL FUND

LANE FIRE AUTHORITY

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2021-2022		
Actual		Adopted Budget This Year Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2018-2019	First Preceding Year 2019-2020					
1	\$ 451,660	\$ 150,000	1 Available cash on hand* (cash basis) or	\$ 650,000		1
2	\$ (305,889)		2 Net working capital (accrual basis)			2
3	\$ 179,872	\$ 120,000	3 Previously levied taxes estimated to be received	\$ 120,000		3
4	\$ 26,668	\$ 10,000	4 2006 Interest	\$ 10,000		4
5			5			5
6			6 OTHER RESOURCES			6
7			7			7
8	\$ 30,644	\$ 20,000	8 2003 Miscellaneous	\$ 20,000		8
9	\$ 463	\$ 100	9 2013 Surplus equipment sale	\$ 100		9
10	\$ 1,830,747	\$ 1,600,000	10 2008 Transport	\$ 1,750,000		10
11	\$ 192,789	\$ 150,000	11 2009 FireMed campaign	\$ 175,000		11
12	\$ 205,000	\$ -	12 2004 Grants			12
	\$ 252,057	\$ 10,000	SAFER grant			
	\$ 824,354	\$ -	Seismic grant			
13	\$ 416,464	\$ 100	13 2005 Conflagration act	\$ 100		13
14	\$ 23,335	\$ 36,000	14 2007 External training	\$ 36,000		14
15	\$ 20,205	\$ 25,000	15 2012 Service billing	\$ 25,000		15
16	\$ 12,000	\$ 78,000	16 2010 Installment payments			16
17	\$ 710,576	\$ 1,035,438	17 2011 SCFD contract	\$ 753,824		17
18	\$ -	\$ 63,000	18 2014 GEMT	\$ 66,000		18
19	\$ -	\$ 130,000	19 2015 Surplus land sale			19
20	\$ 750,000	\$ 1,665,000	20 2016 TAN proceeds	\$ 1,800,000		20
21	\$ 12,235		21 2018 Insurance proceeds			21
22			22 Banner Vehicle Loan	\$ 600,000		22
23			23			23
24			24			24
25			25			25
26			26			26
27			27			27
28			28			28
29	\$ 5,169,286	\$ 5,092,638	29 Total resources, except taxes to be levied	\$ 6,006,024	\$ -	\$ -
30		\$ 4,840,260	30 Taxes estimated to be received	\$ 5,856,426		
31	\$ 4,983,046	\$ 4,788,300	31 Taxes collected in year levied			
32	\$ 10,152,331	\$ 9,932,898	32 TOTAL RESOURCES	\$ 11,862,450	\$ -	\$ -

**FORM
LB-30**

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General

Fund

Lane Fire Authority

Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2021-2022		
Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2018-2019	First Preceding Year 2019-2020					
1			1 PERSONNEL SERVICES NOT ALLOCATED			1
2			2			2
3			3			3
4	6,229,250	5,810,861	4 TOTAL PERSONNEL SERVICES	6,707,594	0	0
5			5 Total Full-Time Equivalent (FTE)			5
6			6 MATERIALS AND SERVICES NOT ALLOCATED			6
7			7			7
8			8			8
9	1,856,995	1,524,834	9 TOTAL MATERIALS AND SERVICES	1,728,735	0	0
10			10 CAPITAL OUTLAY NOT ALLOCATED			10
11	106,587	34,790	11 Total Small Equipment	730,300	0	0
12	41,687	207,135	12 Ambulance remount and refurbishment			12
	912,465		Station Remodel			
13	1,060,739	198,654	13 TOTAL CAPITAL OUTLAY	730,300	0	0
14			14 DEBT SERVICE			14
15	186,794	188,245	15 Principle	215,060	0	0
16		14,986	16 Interest	18,000	0	0
		15,066	Station 101 Property Payment			
17	186,794	218,296	17 TOTAL DEBT SERVICE	233,060	0	0
18			18 SPECIAL PAYMENTS			18
19			19			19
20	761,158	1,216,565	20 Tax Anticipation Note repayment	1,820,000	0	0
21	761,158	1,216,565	21 TOTAL SPECIAL PAYMENTS	1,820,000	0	0
22			22 INTERFUND TRANSFERS			22
23	0	0	23 Facility special fund	0	0	0
24	0	0	24 Apparatus special fund	0	0	0
25	0	0	25 Equipment special fund	0	0	0
26			26			26
27			27			27
28	0	0	28 TOTAL INTERFUND TRANSFERS	0	0	0
29		50,000	29 OPERATING CONTINGENCY	100,000	0	0
30			30 RESERVED FOR FUTURE EXPENDITURE			30
31		210,422	31 UNAPPROPRIATED ENDING BALANCE	542,761	0	0
32	10,094,936	8,969,211	32 Total Requirements NOT ALLOCATED			32
33			33 Total Requirements for ALL Org.Units/Programs within fund	11,862,450	0	0
34	57,396	677,467	34 Ending balance (prior years)			34
35	10,152,332	9,646,678	35 TOTAL REQUIREMENTS	11,862,450	0	0

150-504-030 (Rev 11-18)

DETAILED EXPENDITURES
GENERAL FUND

Lane Fire Authority

	Historical Data			Object Class	Detail	Budget for Next Year 2021-2022		
	Actual		Adopted Budget This Year Year 2020-2021			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
				PERSONNEL SERVICES FUND				
				SALARIES				
	\$ 139,720	\$ 126,319	\$ 144,610	3011	Fire Chief (1 FTE)	\$ 148,949		
	\$ 243,554	\$ 119,468	\$ 131,595	3012	Assistant Chief (1 FTE)	\$ 135,543		
	\$ 260,918	\$ 240,540	\$ 284,448	3014	Line Captain (3 FTE)	\$ 296,947		
	\$ 548,561	\$ 543,178	\$ 618,716	3015	Lieutenant (7 FTE)	\$ 637,282		
	\$ 758,097	\$ 746,682	\$ 869,690	3016	Engineer (10 FTE)	\$ 837,409		
	\$ 96,466	\$ 126,442	\$ 144,927	3017	Firefighter (3 FTE)	\$ 415,815		
	\$ 113,873	\$ 138,839	\$ 188,503	3018	Training Officer (2 FTE)	\$ 194,159		
	\$ 87,929	\$ 85,814	\$ 96,299	3020	Maintenance Officer (1 FTE)	\$ 102,022		
	\$ 161,971	\$ 120,319	\$ 89,453	3021	Emergency Vehicle Tech			
	\$ 82,214	\$ 81,313	\$ 92,919	3022	Code Enforcement Officer (1 FTE)	\$ 95,706		
	\$ 78,968	\$ 83,200	\$ 102,608	3023	Business Manager (1 FTE)	\$ 105,686		
	\$ 64,254	\$ 54,968	\$ 60,548	3024	Executive Secretary (1 FTE)	\$ 62,364		
	\$ 79,716	\$ 71,437	\$ 80,000	3025	Temporary maintenance workers	\$ 12,000		
	\$ 742,093	\$ 650,143	\$ 682,561	3026	Overtime	\$ 730,000		
	\$ 132,564	\$ 144,925	\$ 160,000	3027	Vacation liability	\$ 160,000		
	\$ 63,969	\$ 35,404	\$ 39,700	3029	Part-time single role medics	\$ 41,000		
	\$ 251,495	\$ 87,760	\$ 100	3030	Conflagration wages	\$ 100		
	\$ 30,262	\$ 39,908	\$ 39,760	3031	Recruitment coordinator (0.5 FTE)	\$ 39,759		
	\$ -		\$ -	3032	General Service maintenance worker (1 FTE)	\$ 39,686		
	\$ 827	\$ 4,224	\$ 6,000		Board member payments	\$ 6,000		
				EMPLOYER PAYROLL EXPENSE				
	\$ 297,241	\$ 265,905	\$ 293,174	3051	FICA and Medicare	\$ 310,615		
	\$ 15,912	\$ -	\$ 1,000	3052	SUTA State Unemployment	\$ 1,000		
	\$ 806,910	\$ 934,729	\$ 994,088	3053	Retirement	\$ 1,093,241		
	\$ 912,465	\$ 897,073	\$ 921,161	3054	Medical & Dental Insurance	\$ 1,009,249		
	\$ 51,768	\$ 51,330	\$ 56,000	3055	Life/AD&D Insurance	\$ 58,000		
	\$ 119,702	\$ 123,678	\$ 125,000	3056	Worker's Compensation	\$ 125,000		
	\$ 1,368	\$ 1,035	\$ 1,100	3058	Worker's Benefit Fund	\$ 1,062		

				VOLUNTEER PROGRAM					
\$	10,791	\$	5,052	\$	9,000	3071	Volunteer FF LOSAP	\$	9,000
\$	75,643	\$	31,176	\$	40,000	3072	Volunteer FF reimbursement	\$	40,000
\$	6,229,250	\$	5,810,861	\$	6,272,960	TOTAL PERSONNEL SERVICES		\$	6,707,594
								\$	-
								\$	-
				MATERIALS AND SERVICES FUND					
				ADMINISTRATION AND BUSINESS					
\$	18,080	\$	14,760	\$	15,000	3211	Supplies--office, printing, copying*	\$	20,000
\$	35,054	\$	38,416	\$	25,000	3212	M & R--office & computer systems	\$	37,000
\$	11,305	\$	7,487	\$	6,500	3213	Postage & freight	\$	10,000
\$	909	\$	374	\$	100	3214	Magazines & periodicals	\$	100
\$	50,065	\$	55,135	\$	52,000	3221	Telephone & internet service	\$	52,000
\$	44,464	\$	45,848	\$	45,000	3222	Electronic communications	\$	48,000
\$	83,096	\$	76,121	\$	81,000	3223	Utilities (electric, water, sanitary)	\$	75,000
\$	6,929	\$	6,132	\$	6,500	3224	Garbage collection	\$	7,500
\$	35,906	\$	36,615	\$	36,000	3225	Heating gas & oil	\$	36,000
\$	10,544	\$	10,342	\$	10,000	3226	Laundry services	\$	11,000
\$	119,771	\$	90,225	\$	105,000	3231	Vehicle fuel	\$	105,000
\$	15,877	\$	2,240	\$	15,000	3241	Banking services*	\$	3,000
\$	15,000	\$	16,500	\$	14,000	3242	Accounting services*	\$	18,500
\$	14,840	\$	5,204	\$	10,000	3243	Legal services, consulting, labor negotiations*	\$	10,000
\$	344,273	\$	345,683	\$	350,000	3244	Dispatch services	\$	325,250
\$	107,085	\$	110,292	\$	110,000	3251	Insurance	\$	127,000
\$	4,240	\$	10,971	\$	15,000	3252	Elections & legal notices*	\$	15,000
\$	12,456	\$	8,904	\$	10,000	3253	Dues & memberships	\$	10,000
\$	4,800	\$	2,827	\$	5,000	3261	Training--admin staff	\$	5,000
\$	2,114	\$	1,256	\$	2,000	3262	Training--board of directors	\$	2,000
\$	9,880	\$	10,663	\$	5,000	3263	Travel--admin staff	\$	5,000
\$	2,932	\$	1,984	\$	2,000	3264	Travel--board of directors	\$	2,000
\$	172	\$	-	\$	1,000	3265	Chief's expense account	\$	1,000
\$	29,660	\$	17,996	\$	26,000	3271	Uniforms	\$	26,000
\$	8,871	\$	4,823	\$	6,000	3281	Water, food, condiments	\$	4,000
\$	5	\$	5	\$	5	3291	Rent	\$	5
						RECRUITMENT & RETENTION PROGRAM			
\$	4,840	\$	50	\$	1,000	3311	Recruiting & exams	\$	1,000
\$	1,241	\$	-	\$	1,000	3312	Recruit training	\$	1,000
\$	39,483	\$	37,919	\$	40,000	3313	Volunteer support	\$	40,000
\$	-	\$	-	\$	100	3314	Civil service commission	\$	100
\$	5,210	\$	1,512	\$	6,500	3315	FireMed memberships	\$	-
\$	1,191	\$	838	\$	1,000	3316	DPSST fingerprinting & backgrounds	\$	350
\$	12,607	\$	-	\$	-	3317	Educational reimbursement	\$	-

				STUDENT RESIDENT PROGRAM					
\$	8,456	\$	3,200	\$	13,000	3321	Student tuition, books, & fees (6 students)	\$	13,000
						HEALTH & WELLNESS PROGRAM			
\$	16,698			\$	-	3331	Preventative medical	\$	-
\$	10,656	\$	516	\$	7,200		Medical evaluations--renewals	\$	15,000
\$	2,919	\$	10,148	\$	15,000		Medical evaluations--new recruits	\$	14,400
\$	1,431	\$	54	\$	1,000		Medical evaluations--fit for duty	\$	1,210
\$	6,240	\$	647	\$	1,000		Vaccinations	\$	1,320
						3332	Physical fitness		
		\$	3,504	\$	-		Gym M&R	\$	2,000
\$	439	\$	-	\$	1,000		Peer fitness trainer certification	\$	400
\$	4,800	\$	4,800	\$	4,800	3057	Employee assistance program	\$	4,800
						FIRE & RESCUE OPERATIONS PROGRAM			
\$	2,120	\$	8,585	\$	6,000	3411	Supplies--fire suppression	\$	6,000
\$	21,205	\$	34,266	\$	30,000	3412	M & R--fire equipment	\$	30,000
\$	6,895	\$	5,322	\$	3,000	3413	Safety supplies	\$	7,000
\$	1,727	\$	-	\$	100	3422	Address markers	\$	5,000
\$	2,694	\$	130	\$	100	3431	Water sources & hydrant testing	\$	1,000
						FIRE & RESCUE TRAINING PROGRAM			
\$	3,823	\$	1,433	\$	6,000	3511	Fire training supplies	\$	6,000
\$	-	\$	283	\$	200	3512	M & R--training equipment	\$	200
\$	1,630	\$	983	\$	4,000	3521	Fire training classes	\$	4,000
\$	400	\$	2,078	\$	4,000	3522	Training travel	\$	4,000
						EMERGENCY MEDICAL SERVICES PROGRAM			
\$	113,327	\$	90,782	\$	98,000	3611	Supplies--EMS	\$	105,000
\$	-	\$	529	\$	500	3612	EMS training supplies	\$	500
\$	14,316	\$	11,205	\$	8,000	3613	Sublet M & R--EMS equipment	\$	12,000
\$	-	\$	-	\$	100	3614	Sublet M & R--EMS training equipment	\$	100
\$	3,340	\$	3,442	\$	5,000	3631	EMS initial training	\$	5,000
\$	980	\$	28	\$	5,000	3632	EMS continuing education	\$	5,000
\$	4,955	\$	329	\$	5,000	3633	EMT recertification	\$	1,200
\$	30,000	\$	30,000	\$	30,000	3641	Physician advisor	\$	30,000
\$	54,794	\$	49,494	\$	55,000	3642	Ambulance billing services*	\$	60,000
\$	51,211	\$	-	\$	-	3643	FireMed campaign*	\$	-
						MAINTENANCE PROGRAM			
\$	24,817	\$	18,015	\$	20,000	3711	Materials & Supplies--Building maintenance	\$	30,000
\$	73,947	\$	42,161	\$	40,000	3712	Materials & Supplies--Apparatus maintenance	\$	60,000
\$	3,201	\$	3,770	\$	3,000	3713	Materials & Supplies--radio & electronics	\$	3,000
\$	42,292	\$	25,780	\$	35,000	3721	Sublet M & R--building & grounds	\$	50,000

	\$ 254,090	\$ 194,896	\$ 200,000	3722	Sublet M & R--vehicles	\$ 235,000		
	\$ 6,557	\$ 3,534	\$ 5,200	3723	Sublet M & R--radio & electronics	\$ 5,000		
					FIRE PREVENTION AND PUBLIC EDUCATION PROGRAM			
	\$ 8,838	\$ 985	\$ 3,000	3811	Supplies--public education	\$ 3,000		
	\$ 2,920	\$ 2,246	\$ 1,500	3812	Supplies--fire prevention	\$ 1,500		
	\$ 95	\$ -	\$ 300	3813	Training--prevention & public education	\$ 300		
					SERVICE CORPS PROGRAM			
	\$ 71	\$ -	\$ 100	3911	CERT supplies	\$ -		
	\$ -	\$ -	\$ 100	3912	CERT training	\$ -		
	\$ -	\$ -	\$ 100	3921	Chaplains supplies	\$ -		
	\$ -	\$ -	\$ 100	3922	Chaplains training	\$ -		
					EMERGENCY MANAGEMENT PROGRAM			
	\$ -	\$ -	\$ 100	3931	Emergency management supplies	\$ -		
	\$ -	\$ -	\$ 100	3932	Emergency management training	\$ -		
	\$ -	\$ -	\$ 100	3933	Emergency management planning & consulting	\$ -		
					EXTERNAL TRAINING PROGRAM			
	\$ 22,212	\$ 10,567	\$ 5,000	3941	Supplies--external training	\$ 9,000		
	\$ 1,856,995	\$ 1,524,834	\$ 1,619,405		TOTAL MATERIALS & SERVICES	\$ 1,728,735	\$ -	\$ -
					SMALL EQUIPMENT			
	\$ -	\$ -	\$ 5,000	4001	Vehicles & equipment	\$ 5,000		
	\$ 5,435	\$ 2,138	\$ 5,000	4002	Building equipment	\$ 10,000		
	\$ 11,203	\$ -	\$ 5,000	4011	EMS equipment	\$ 5,000		
	\$ -	\$ -	\$ 1,000	4012	EMS training equipment	\$ 1,000		
	\$ 4,405	\$ 162	\$ 1,000	4021	Fire suppression equipment	\$ 10,000		
	\$ 2,719	\$ -	\$ 3,000	4022	Fire training equipment	\$ 5,000		
	\$ -	\$ 370	\$ 2,000	4031	Rescue equipment	\$ 2,000		
	\$ 59,448	\$ 17,414	\$ 20,000	4041	Safety equipment	\$ 30,000		
	\$ 12,106	\$ 12,226	\$ 15,000	4051	Communications equipment	\$ 51,300		
	\$ 4,451	\$ -	\$ 2,000	4061	Shop equipment & tools	\$ 6,000		
	\$ 6,821	\$ 897	\$ 5,000	4071	Office equipment	\$ 5,000		
		\$ -	\$ -	4081	Emergency management equipment	\$ -		
		\$ -	\$ -	4082	External training equipment	\$ -		
					CAPITAL EXPENDITURES			
					Ambulance Purchase x2	\$ 600,000		
	\$ 41,687	\$ 165,447	\$ -		Ambulance Remount and Refurbishment	\$ -		
	\$ 912,465	\$ -	\$ -	4090	Station major remodel	\$ -		

	\$ 1,060,739	\$ 198,654	\$ 64,000	TOTAL CAPITAL EXPENDITURES	\$ 730,300	\$ -	\$ -
				DEBT SERVICE			
	\$ 186,794	\$ 188,245	\$ 186,900	Principle Flex Lease & Server Project	\$ 200,000		
		\$ 14,986	\$ 14,206	Interest Flex Lease & Server Project	\$ 18,000		
		\$ 15,066	\$ 15,060	Station 101 Property Payment	\$ 15,060		
	\$ 186,794	\$ 218,297	\$ 216,166	TOTAL DEBT SERVICE	\$ 233,060	\$ -	\$ -
				SPECIAL PAYMENTS			
	\$ 761,158	\$ 1,216,565	\$ 1,700,000	Tax Anticipation Note Repayment	\$ 1,820,000		
	\$ 761,158	\$ 1,216,565	\$ 1,700,000	TOTAL SPECIAL PAYMENTS	\$ 1,820,000	\$ -	\$ -
				TRANSFER FUNDS			
	\$ -	\$ -	\$ -	Facility Special Fund*	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	Apparatus Special Fund*	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	Equipment Special Fund*	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	TOTAL TRANSFER FUNDS*	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ 50,000	CONTINGENCY FUND	\$ 100,000		
	\$ 10,094,936	\$ 8,969,211	\$ 9,922,531	TOTAL EXPENDITURES*	\$ 11,319,689	\$ -	\$ -
	\$ 57,396	\$ 677,467		Ending balance (prior years)			
			\$ 210,422	UNAPPROPRIATED ENDING FUND BALANCE*	\$ 542,761	\$ -	\$ -
	\$ 10,152,331	\$ 9,646,678	\$ 9,932,898	TOTAL REQUIREMENTS	\$ 11,862,450	\$ -	\$ -