

Keizer Fire District
Proposed Budget
Fiscal Year 2019 -2020



*“Committed to Excellence,
Dedicated to Service”*

May 15, 2019

Keizer Fire District Budget Committee Members:

It is my privilege to submit Keizer Fire District's proposed budget. I am pleased to announce that the District is financially sound as I present the proposed budget for fiscal year 2019/2020. The priority of this budget is to be fiscally responsible with revenues and to successfully provide the services of fire suppression, emergency medical services and fire prevention.

Resources are projected to increase by over \$750,000 in the proposed budget. Ambulance revenue for FY 18/19 has not been received as projected therefore no increases are planned in this budget year. The District has been able to maintain a healthy carryover for the past five years and this year is no exception. This will again eliminate the need for a tax anticipation loan.

This proposed budget includes the first year of the 5-year local option levy of \$0.59 cents per thousand approved by the voters last November.

Budget Overview

For the 2019/2020 fiscal year the District will continue to have three funds. The General Fund which consists of four Organizational Units; Administration, Fire, EMS and Training; the Capital Projects Fund; and the Bond Fund.

The District responded to a total of 5,506 calls for service in 2018 compared to 5,419 calls in 2017.

The proposed budget allows for the continuation of all current programs and services and increases staffing by two additional Firefighter/Paramedics. The number of Full Time Equivalent's (FTE's) in this budget increases to 37.5.

Overall the budgetary requirements for the proposed general fund budget have increased by \$510,968 or 6.7%, nearly all related to Personnel Services. The proposed budget consists of a 3% cost of living adjustment (COLA), a 5% increase in health insurance, plus the addition of the two Firefighter/Paramedic positions. PERS rates increased by 5.15% for Tier1/Tier 2 members and 5% for OPSRP members, a total increase of \$200,547. PERS costs equal 17.32% of the Personnel Services budget.

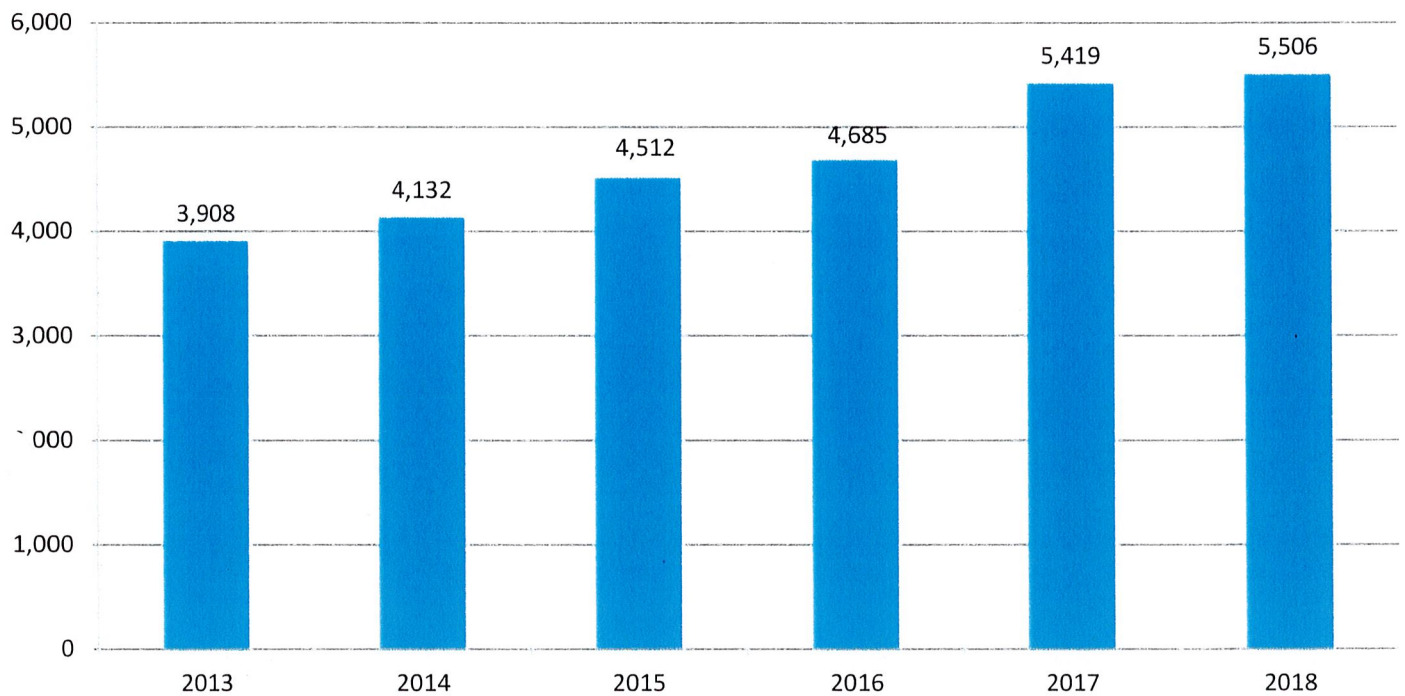
Materials and Services has increased by \$51,057 or 3.8%. The greatest increase is due to doubling the Firefighter Protective Equipment line to replace expiring equipment. WVCC Dispatch has a 4.7% increase, Building Improvements has a \$20,000 increase for the kitchen remodel sinking fund, Medical Supplies have a 10% increase and there are other misc. minor increases to line items.

Capital outlay remains the same as FY 18/19.

Reserves and Contingencies remain the same.

Keizer Fire District FY 19/20 Proposed Budget

Calls



| Year | # Calls | % Increase |
|------|---------|------------|
| 2013 | 3,908 | 2.9% |
| 2014 | 4,132 | 5.7% |
| 2015 | 4,512 | 9.2% |
| 2016 | 4,685 | 3.8% |
| 2017 | 5,419 | 15.7% |
| 2018 | 5,506 | 1.6% |

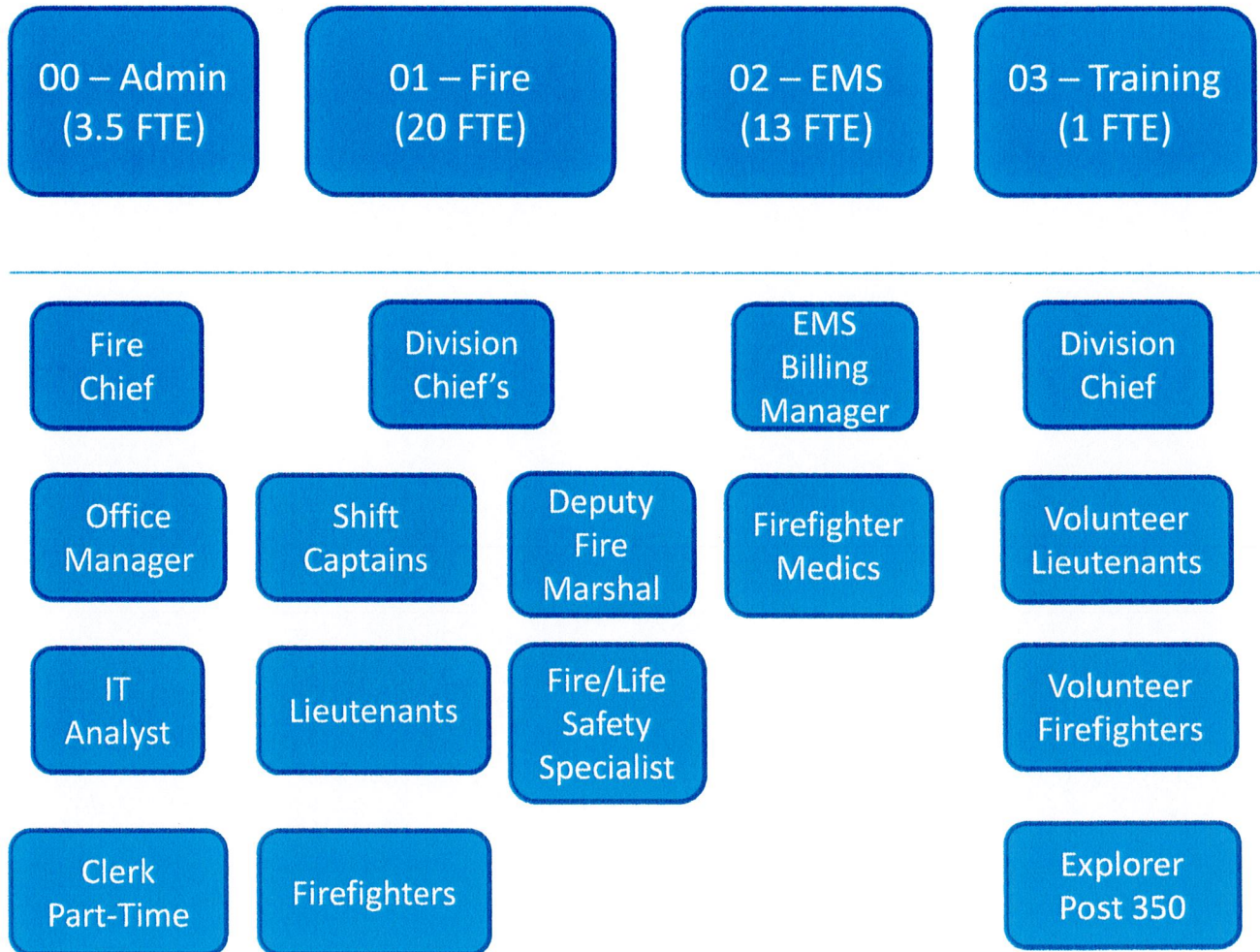
Keizer Fire District
Statement of Full Time Equivalents
FY 2019 – 2020 Proposed Budget

| | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 |
|---------------------------|----------|----------|----------|----------|----------|
| Fire Chief | 1 | 1 | 1 | 1 | 1 |
| Deputy Chief/EMS | 1 | 1 | 1 | 0 | 0 |
| EMS Billing Manager | 0 | 0 | 0 | 1 | 1 |
| Division Chief/Training | 1 | 1 | 1 | 1 | 1 |
| Division Chief/Operations | 0 | 1 | 1 | 1 | 1 |
| Div. Chief/Facilities | 0 | 0 | 1 | 1 | 1 |
| Deputy Fire Marshal | 1 | 1 | 1 | 1 | 1 |
| Captain's | 3 | 3 | 3 | 3 | 3 |
| Lieutenant's | 0 | 3 | 3 | 3 | 3 |
| Firefighter/EMT's | 22 | 20 | 20 | 21 | 23 |
| Finance Officer | 0 | 0 | 1 | 1 | 0 |
| Office Manager | 1 | 1 | 0 | 0 | 1 |
| IT Analyst | 0 | 0 | 1 | 1 | 1 |
| Clerk | 0 | .5 | .5 | .5 | .5 |
| Volunteer Coordinator | 1 | 0 | 1 | 0 | 0 |
| Total FTE's | 31 | 32.5 | 35.5 | 35.5 | 37.5 |

Notes:

Two additional Firefighter/Medics

Keizer Fire District
Proposed Budget Organizational Chart
July 2019
General Fund by Organizational Unit



FTE = Full Time Employee

General Fund Resources

Resources have increased \$750,834 over FY 18/19. The majority of that increase is due to a higher than anticipated projected carryover.

Tax revenue estimates provided by the Marion County Assessor's Office project an increase of 2.6% or \$400,582.

Ambulance Revenue has slowed down during FY 18/19 and therefore an increase is not projected.

The Conflagration Reimbursement line item remains at \$152,343. This projects \$100,000 for the upcoming fire season and an amount of \$52,343 from the Camp Fire in California that is not anticipated to be received until after June 30, 2019.

Based upon these factors the FY 19/20 unappropriated ending fund balance after expenditures is estimated to be at \$3,150,189. As the District continues to grow the ending balance necessary to operate between July and November before tax revenue is received also continues to grow. The current carryover needed at the end of the year is approximately \$2.1 million.

Keizer Fire District

General Fund Resources

FY 2019/2020

| 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 BUDGET | Acct. # | RESOURCES | 2019-20 PROPOSED BUDGET | 2019-20 APPROVED BUDGET | 2019-20 ADOPTED BUDGET |
|-------------------|-------------------|-------------------|---------|------------------------------------|-------------------------------|-------------------------------|------------------------------|
| 2,360,646 | 2,787,285 | 3,800,000 | | Net Working Capital | 4,400,000 | | |
| 4,367,428 | 4,310,123 | 4,482,860 | 4010 | Taxes, Current Year | 4,665,970 | | |
| 95,217 | 87,099 | 90,000 | 4020 | Taxes, Prior Year | 90,000 | | |
| 66,895 | 70,049 | 74,115 | 4030 | 911 Tax | 77,599 | | |
| 1,336,126 | 1,675,165 | 1,700,000 | 4110 | Ambulance Revenue | 1,700,000 | | |
| 23,258 | 37,754 | 32,000 | 4120 | Capital Fire Med | 32,000 | | |
| 46,050 | 83,148 | 72,000 | 4140 | Interest & Dividends | 100,000 | | |
| 32,841 | 117,258 | 9,000 | 4150 | Miscellaneous | 9,000 | | |
| 251,949 | 229,858 | 11,500 | 4155 | Grants | 11,500 | | |
| - | 303,707 | 216,103 | 4156 | Conflagration Reimbursement | 152,343 | | |
| 8,580,110 | 9,701,446 | 10,487,578 | | TOTAL RESOURCES | 11,238,412 | | |
| 3,434,290 | 3,130,601 | 2,910,323 | | Unappropriated Ending Fund Balance | 3,150,189 | | |

General Fund Administration

The Administration Unit of the proposed budget totals \$1,537,399. This is a decrease of 7.7% .

The Personnel Services section totals \$731,667 and includes Salaries & Wages, Benefits and Workers Compensation Insurance. Salaries increased by a 3% Cost of Living Adjustment (COLA). This unit includes three full time employees consisting of the Fire Chief, Office Manager, IT Analyst and one half-time Clerk position. Health Insurance also had an increase of 5%.

The Materials & Services section totals \$785,732 and is an increase of less than 1%. This category includes Dispatch Services, Facilities, Supplies and Professional Services. Several line items increased, however there is not an election this year decreasing that line by \$30,000.

There are no Capital Outlay items in Administration.

A contingency of \$20,000 has been added for FY 19/20. This is for unanticipated expenses in benefits or workers compensation that cannot be identified at budget time.

Keizer Fire District
General Fund Expenditures
00 - Administration
FY 2019/2020

| 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 BUDGET | Acct. # | ADMIN - PERSONNEL SERVICES | 2019-20 PROPOSED BUDGET | 2019-20 APPROVED BUDGET | 2019-20 ADOPTED BUDGET |
|-------------------|-------------------|-------------------|---------|--|-------------------------------|-------------------------------|------------------------------|
| 222,261 | 320,035 | 357,667 | 5001 | Salaries & Wages | 330,311 | | |
| 95,625 | 235,263 | 303,613 | 5002 | Benefits | 228,889 | | |
| 3,000 | 2,850 | 3,250 | 5070 | Board Members | 3,250 | | |
| 10,404 | 10,837 | 12,000 | 5080 | Overtime | 12,000 | | |
| 50,401 | 51,537 | 181,830 | 5120 | Worker's Compensation Insurance | 152,617 | | |
| 870 | 775 | 1,400 | 5127 | Cafeteria Plan (Flexible Spending) | 1,400 | | |
| 1,800 | 1,800 | 3,200 | 5220 | Employee Assistance Plan (EAP) | 3,200 | | |
| 384,361 | 623,097 | 862,960 | | TOTAL PERSONNEL SERVICES | 731,667 | | |
| 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 BUDGET | Acct. # | ADMIN - MATERIALS & SERVICES | 2019-20 PROPOSED BUDGET | 2019-20 APPROVED BUDGET | 2019-20 ADOPTED BUDGET |
| 12,568 | 12,555 | 14,000 | 6010 | General Operating Expense | 14,000 | | |
| 292,660 | 305,520 | 322,240 | 6015 | Dispatch 911 | 337,387 | | |
| 7,549 | 4,196 | 3,000 | 6025 | Civil Service | 3,000 | | |
| 19,782 | 13,810 | 25,500 | 6062 | Furniture | 14,500 | | |
| 18,490 | 37,747 | 25,350 | 6073 | Building & Grounds Maintenance | 33,500 | | |
| 27,675 | 11,208 | 50,000 | 6074 | Building Improvements | 56,000 | | |
| 9,907 | 7,525 | 12,000 | 6145 | Supplies | 12,000 | | |
| 4,712 | 2,762 | 1,000 | 6200 | District Meetings | 1,000 | | |
| 3,839 | 2,736 | 4,600 | 6210 | District Events/911 Ceremony/Reception | 4,600 | | |
| 46,591 | 47,061 | 56,850 | 6300 | Utilities | 56,850 | | |
| 21,922 | 19,227 | 26,650 | 6505 | Communications | 26,650 | | |
| 25,993 | 27,996 | 31,175 | 6704 | Computers & Network Expense | 38,675 | | |
| 3,524 | 4,621 | 9,850 | 6707 | Office Supplies | 9,850 | | |
| 30,102 | 36,382 | 48,900 | 6710 | Insurance & Fidelity Bond | 48,900 | | |
| 4,330 | 3,338 | 6,450 | 6715 | Publications / Advertising | 6,450 | | |
| 1,270 | 245 | 4,600 | 6720 | Printing & Publishing | 4,600 | | |
| 10,796 | 10,082 | 12,260 | 6727 | Dues/Subscriptions/Fees | 12,270 | | |
| 125,984 | 66,233 | 98,500 | 6750 | Other Professional Services | 105,500 | | |
| 7,381 | 0 | 30,000 | 6780 | Election Expense | 0 | | |
| 675,075 | 613,244 | 782,925 | | TOTAL MATERIALS & SERVICES | 785,732 | | |
| 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 BUDGET | Acct. # | ADMIN - CAPITAL OUTLAY | 2019-20 PROPOSED BUDGET | 2019-20 APPROVED BUDGET | 2019-20 ADOPTED BUDGET |
| - | - | 20,000 | 9035 | CONTINGENCY & TRANSFERS | | | |
| - | - | 20,000 | | General Operating Contingency | 20,000 | | |
| | | | | CONTINGENCY & TRANSFERS | 20,000 | | |
| 1,059,436 | 1,236,341 | 1,665,885 | | TOTAL ADMIN EXPENDITURES | 1,537,399 | | |

General Fund

Fire

The Fire Unit of the proposed budget totals \$3,991,152. This includes two additional FTE's and is an increase of \$574,463.

The Personnel Services section totals \$3,597,152 and includes Salaries & Wages and Benefits. Salaries increased by a 3% COLA and Health Insurance is increasing by 5%. This unit includes 20 full time employees consisting of two Division Chief's, three Captain's, three Lieutenant's, one Deputy Fire Marshal, one Fire & Life Safety Specialist and ten Firefighter's.

The Materials & Services section totals \$234,000 and is an increase of \$36,505. This category includes apparatus and equipment maintenance, uniforms and protective clothing, tools and equipment, etc. The largest increase is for an increase of Firefighter Protective Equipment at \$20,650 to replace expired turnouts and accommodate new firefighters.

The Capital Outlay section totals \$10,000 and is the standard amount budgeted for Fire/Rescue Equipment.

General Fund

Fire

Reserved for Future Expenditures is budgeted at \$50,000 for future PERS liabilities. The contingency amount has been moved out of Reserved for Future Expenditures.

A contingency line remains at \$100,000. This contingency line item is needed in case of unanticipated expenditures in workers compensation claims, leave payoff and/or conflagration related expenses.

Keizer Fire District
General Fund Expenditures
01 - Fire
FY 2019/20

| 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 BUDGET | Acct. # | FIRE - PERSONNEL SERVICES | 2019-20 PROPOSED BUDGET | 2019-20 APPROVED BUDGET | 2019-20 ADOPTED BUDGET |
|-------------------|-------------------|-------------------|---------|---------------------------------|-------------------------------|-------------------------------|------------------------------|
| 1,220,842 | 1,444,594 | 1,642,061 | 5001 | Salaries & Wages | 1,883,235 | | |
| 793,445 | 1,189,150 | 1,222,133 | 5002 | Benefits | 1,518,917 | | |
| 129,519 | 241,998 | 195,000 | 5080 | Overtime | 195,000 | | |
| 2,143,806 | 2,875,742 | 3,059,194 | | TOTAL PERSONNEL SERVICES | 3,597,152 | | |

| 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 BUDGET | Acct. # | FIRE - MATERIALS & SERVICES | 2019-20 PROPOSED BUDGET | 2019-20 APPROVED BUDGET | 2019-20 ADOPTED BUDGET |
|-------------------|-------------------|-------------------|---------|---------------------------------------|-------------------------------|-------------------------------|------------------------------|
| - | - | 11,500 | 6022 | Grant Expense | 11,500 | | |
| 33,639 | 30,368 | 29,500 | 6035 | Apparatus Maintenance | 31,000 | | |
| 4,721 | 7,074 | 8,220 | 6040 | Equipment Maintenance | 10,000 | | |
| 8,193 | 8,360 | 8,750 | 6070 | Small Tools & Equipment | 9,250 | | |
| 4,313 | 8,369 | 30,725 | 6075 | Radio Maintenance | 30,800 | | |
| 5,448 | 3,432 | 8,840 | 6080 | Ladder & Hose Testing | 8,840 | | |
| 15,396 | 14,880 | 20,650 | 6100 | FF Protective Equipment | 41,300 | | |
| 18,003 | 27,673 | 31,000 | 6140 | Uniform's | 34,000 | | |
| 3,364 | 4,921 | 9,050 | 6160 | Public Ed / Fire Prevention | 11,550 | | |
| 19,481 | 18,707 | 25,500 | 6400 | Fuel Expense | 25,500 | | |
| 1,717 | 2,133 | 2,500 | 6620 | Water Rescue Equipment | 2,500 | | |
| 6,318 | 990 | 1,000 | 6622 | Health & Wellness Equipment | 1,000 | | |
| 2,605 | 669 | 10,260 | 6727 | Dues/Subscriptions/Fees | 16,760 | | |
| 123,198 | 127,576 | 197,495 | | TOTAL MATERIALS & SERVICES | 234,000 | | |

| 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 BUDGET | Acct. # | FIRE - CAPITAL OUTLAY | 2019-20 PROPOSED BUDGET | 2019-20 APPROVED BUDGET | 2019-20 ADOPTED BUDGET |
|-------------------|-------------------|-------------------|---------|---------------------------------|-------------------------------|-------------------------------|------------------------------|
| - | - | 10,000 | 7010 | Fire/Rescue Equipment | 10,000 | | |
| 3,774 | 13,800 | - | 7020 | Ancillary Equipment | 0 | | |
| 3,774 | 13,800 | 10,000 | | TOTAL CAPITAL OUTLAY | 10,000 | | |
| | | | | CONTINGENCY & TRANSFERS | | | |
| - | - | 50,000 | 9034 | Reserved for Future Expenditure | 50,000 | | |
| - | - | 100,00 | 9035 | G.O. Contingency | 100,000 | | |
| - | - | 150,000 | | RESERVES & TRANSFERS | 150,000 | | |
| 2,270,778 | 3,017,118 | 3,416,689 | | TOTAL FIRE EXPENDITURES | 3,991,152 | | |

General Fund

EMS

The EMS Unit of the proposed budget totals \$2,139,767. This is an increase of \$43,987 or 2%.

The Personnel Services section totals \$1,795,132 and includes Salaries & Wages and Benefits. Salaries increased by a 3% COLA and Health Insurance had a 5% increase. The unit includes twelve full time Firefighter/Medics and one part-time EMS Billing Manager.

The Materials & Services section totals \$284,635 and is an increase of \$10,245. This category includes apparatus and equipment maintenance, tools and supplies and medical supplies. The largest increase is for the cost of medical supplies at 10%.

The Capital Outlay section totals \$10,000 and is the standard amount budgeted for Ambulance/First Aid Equipment.

Reserved for Future Expenditures is budgeted at \$50,000 for future PERS liabilities.

Keizer Fire District
General Fund Expenditures
02 - EMS
FY 2019/2020

| 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 BUDGET | Acct. # | EMS - PERSONNEL SERVICES | 2019-20 PROPOSED BUDGET | 2019-20 APPROVED BUDGET | 2019-20 ADOPTED BUDGET |
|-------------------|-------------------|-------------------|---------|---------------------------------------|-------------------------------|-------------------------------|------------------------------|
| 766,137 | 857,042 | 874,290 | 5001 | Salaries & Wages | 886,091 | | |
| 459,689 | 774,362 | 712,100 | 5002 | Benefits | 734,041 | | |
| 90,425 | 169,777 | 175,000 | 5080 | Overtime | 175,000 | | |
| 1,316,251 | 1,801,181 | 1,761,390 | | TOTAL PERSONNEL SERVICES | 1,795,132 | | |
| 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 BUDGET | Acct. # | EMS - MATERIALS & SERVICES | 2019-20 PROPOSED BUDGET | 2019-20 APPROVED BUDGET | 2019-20 ADOPTED BUDGET |
| 14,325 | 9,949 | 25,565 | 6035 | Apparatus Maintenance | 30,000 | | |
| 842 | 6,952 | 12,500 | 6040 | Equipment Maintenance | 12,500 | | |
| 4,512 | 8,560 | 7,500 | 6070 | Small Tools & Equipment | 9,000 | | |
| 80,030 | 73,598 | 86,680 | 6180 | Medical Supplies | 95,450 | | |
| 7,186 | 10,839 | 15,000 | 6400 | Fuel Expense | 15,000 | | |
| - | 224 | 500 | 6720 | Printing & Publishing | 500 | | |
| 82,001 | 98,242 | 116,645 | 6727 | Dues/Subscriptions/Fees | 112,185 | | |
| 7,200 | 10,000 | 10,000 | 6750 | Other Professional Services | 10,000 | | |
| 196,096 | 218,364 | 274,390 | | TOTAL MATERIALS & SERVICES | 284,635 | | |
| 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 BUDGET | Acct. # | EMS - CAPITAL OUTLAY | 2019-20 PROPOSED BUDGET | 2019-20 APPROVED BUDGET | 2019-20 ADOPTED BUDGET |
| - | - | 10,000 | 7045 | Ambulance Equipment | 10,000 | | |
| - | - | 10,000 | | TOTAL CAPITAL OUTLAY | 10,000 | | |
| 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 BUDGET | Acct. # | RESERVE/CONTINGENCY/TRANSFER | 2019-20 PROPOSED BUDGET | 2019-20 APPROVED BUDGET | 2019-20 ADOPTED BUDGET |
| - | - | 50,000 | 9034 | Reserved for Future Expenditure | 50,000 | | |
| - | - | 50,000 | | TOTAL RESERVES | 50,000 | | |
| 1,512,347 | 2,019,545 | 2,095,780 | | TOTAL EMS EXPENDITURES | 2,139,767 | | |

General Fund Training

The Training Unit of the proposed budget totals \$419,905. This is an increase of \$21,004 which comes almost solely from the increases to Personnel Services listed below.

The Personnel Services section totals \$345,940 and includes Salaries & Wages, Benefits and the Volunteer Program. Salaries increased by a 3% COLA and a 5% increase to Health Insurance. Training includes one full time Division Chief.

The Materials & Services section totals \$73,965 and is an increase of \$1,500. This category includes Explorer Uniform's, training for all volunteer and career staff and training supplies. The increase is to include the board requested website training at \$1,500.

There are no Capital Outlay items in Training.

There are no reserves or contingency in Training.

Keizer Fire District
General Fund Expenditures
03 - Training
FY 2019/2020

| 2016-17 | 2017-18 | 2018-19 | | | 2019-20 | 2019-20 | 2019-20 |
|----------------|----------------|----------------|---------|--|-----------------|-----------------|----------------|
| ACTUAL | ACTUAL | BUDGET | Acct. # | TRAINING - PERSONNEL SERVICES | PROPOSED BUDGET | APPROVED BUDGET | ADOPTED BUDGET |
| 110,988 | 120,416 | 125,038 | 5001 | Salaries & Wages | 128,640 | | |
| 75,813 | 85,914 | 103,648 | 5002 | Benefits | 113,550 | | |
| 70,100 | 37,789 | 97,750 | 5090 | Volunteer Program | 103,750 | | |
| 256,901 | 244,119 | 326,436 | | TOTAL PERSONNEL SERVICES - TRAINING | 345,940 | | |

| 2016-17 | 2017-18 | 2018-19 | | | 2019-20 | 2019-20 | 2019-20 |
|----------------|----------------|----------------|---------|---------------------------------------|-----------------|-----------------|----------------|
| ACTUAL | ACTUAL | BUDGET | Acct. # | TRAINING - MATERIALS & SERVICES | PROPOSED BUDGET | APPROVED BUDGET | ADOPTED BUDGET |
| 92 | 225 | 1,000 | 6020 | Volunteer Recruitment/Retention | 1,000 | | |
| 80 | 749 | 1,500 | 6140 | Uniform's (Explorer) | 1,500 | | |
| 39,945 | 50,003 | 61,000 | 6600 | Training | 62,500 | | |
| 5,833 | 2,066 | 6,400 | 6605 | Training Supplies | 6,400 | | |
| - | - | 500 | 6715 | Publicity & Advertising | 500 | | |
| 408 | 679 | 2,065 | 6727 | Dues/Subscriptions/Fees | 2,065 | | |
| 46,358 | 53,722 | 72,465 | | TOTAL MATERIALS & SERVICES | 73,965 | | |
| 303,259 | 297,841 | 398,901 | | TOTAL TRAINING EXPENDITURES | 419,905 | | |

Bond Capital Projects Fund

The opening fund balance for the Bond Capital Projects Fund is budgeted at \$251,686.

The Capital Outlay category is budgeted at \$226,686 with expenditures of \$176,686 being projected for Equipment and \$50,000 being projected for Staff and/or miscellaneous vehicles. Staff does not expect to spend all of the remaining funds during this budget year.

The Unappropriated Ending Fund Balance is budgeted at \$25,000. This fund balance will remain at \$25,000 in order to maintain the minimum dollar amount due in the Bond Money Market Account.

Keizer Fire District

08 – Bond Capital Projects Fund

FY 2019/2020

| Bond Capital Projects Fund Resources | | | | 2019-20 | 2019-20 | 2019-20 |
|--------------------------------------|---------|---------|------------------------------------|----------|----------|---------|
| 2016-17 | 2017-18 | 2018-19 | Acct. # | PROPOSED | APPROVED | ADOPTED |
| ACTUAL | ACTUAL | BUDGET | REVENUE | BUDGET | BUDGET | BUDGET |
| 2,049,683 | 330,218 | 225,000 | Fund Balance - July 1 | 226,686 | | |
| 2,049,683 | 330,218 | 225,000 | TOTAL RESOURCES | 226,686 | | |
| - | - | 25,000 | Unappropriated Ending Fund Balance | 25,000 | | |
| 2,049,683 | 330,218 | 250,000 | FUND TOTAL | 251,686 | | |

| Bond Capital Projects Fund Expenses | | | | 2019-20 | 2019-20 | 2019-20 |
|-------------------------------------|---------|---------|--|----------|----------|---------|
| 2016-17 | 2017-18 | 2018-19 | | PROPOSED | APPROVED | ADOPTED |
| ACTUAL | ACTUAL | BUDGET | | BUDGET | BUDGET | BUDGET |
| | | | 8210 Equipment | | | |
| 399,944 | 47,958 | 15,000 | 8210a - Small Tools/Equipment | 20,000 | | |
| 11,871 | 4,968 | 10,000 | 8210b - Communications Equipment | 20,000 | | |
| 30,459 | 1,438 | 5,000 | 8210f - Hose | 10,000 | | |
| 188,876 | 8,884 | 75,000 | 8210i - Portable Radios | - | | |
| 27,821 | 7,411 | 25,000 | 8210j - Mobile Radios & Programming | - | | |
| - | - | - | 8210k - CPR Machines | 46,000 | | |
| - | - | - | 8210l - EMS Equipment | 10,000 | | |
| - | - | 45,000 | TBD | 70,686 | | |
| 658,971 | 70,659 | 175,000 | Sub-Total | 176,686 | | |
| 995,087 | 2,936 | - | 8220 Fire Apparatus | - | | |
| | | | 8230 Medic Apparatus | | | |
| 20,366 | - | - | 8230a - Braun International Medic Unit | - | | |
| | | | 8240 Staff/Misc. Vehicles | | | |
| 103,622 | - | 50,000 | 8240d - Chief's Command Vehicle | 50,000 | | |
| 1,778,045 | 73,595 | 225,000 | TOTAL BOND EXPENDITURES | 226,686 | | |
| 271,638 | 256,623 | 25,000 | Unappropriated Ending Fund Balance | 25,000 | | |
| 2,049,683 | 330,218 | 250,000 | Fund Total | 251,686 | | |

Bond Repayment Fund

Tax revenue needed to fulfill Bond payments in the current year are budgeted at \$211,000.

FY 19/20 budgets one principal payment of \$100,000 and two interest payments of \$51,275 for a total of \$102,550.

Per Oregon Budget Law tax revenue needed to pay bond payments is grossed up so that the District can actually receive the appropriate amount in order to make payments.

An unappropriated ending fund balance of \$8,450 is projected due to the gross up of revenue as stated above.

Keizer Fire District

10 – Bond Fund

FY 2019/2020

| Bond Fund Resources | | | | | 2019-20 | 2019-20 | 2019-20 |
|---------------------|----------------|----------------|---------|------------------------|----------------|----------|---------|
| 2016-17 | 2017-18 | 2018-19 | | | PROPOSED | APPROVED | ADOPTED |
| ACTUAL | ACTUAL | BUDGET | Acct. # | REVENUE | BUDGET | BUDGET | BUDGET |
| - | - | - | | Fund Balance July 1 | - | | |
| 277,430 | 302,881 | 318,073 | 4010 | Taxes, Current Year | 211,000 | | |
| 277,430 | 302,881 | 318,073 | | TOTAL RESOURCES | 211,000 | | |

| Bond Fund Expenses | | | | | 2019-20 | 2019-20 | 2019-20 |
|--------------------|----------------|----------------|------|------------------------------------|----------------|----------|---------|
| 2016-17 | 2017-18 | 2018-19 | | | PROPOSED | APPROVED | ADOPTED |
| ACTUAL | ACTUAL | BUDGET | | Bond Payments | BUDGET | BUDGET | BUDGET |
| 145,000 | 180,000 | 195,000 | 6771 | Principal Payment | 100,000 | | |
| 79,430 | 57,875 | 55,175 | 6772 | Interest Payment | 51,275 | | |
| 59,325 | 57,875 | 55,175 | 6772 | Interest Payment | 51,275 | | |
| 283,755 | 295,570 | 305,350 | | TOTAL EXPENSES | 202,550 | | |
| - | 7,131 | 12,723 | | Unappropriated Ending Fund Balance | 8,450 | | |
| - | 302,881 | 318,073 | | FUND BALANCE | 211,000 | | |

Sample Motion to approve the budget:

I move that the budget committee of Keizer Fire District approve the budget for the 2019-2020 fiscal year in the amount of \$11,701,098.

Sample motion to approve taxes:

I move that the budget committee of Keizer Fire District approve property taxes for the 2019-2020 fiscal year at the rate of \$1.3526 per \$1,000 of assessed value for the permanent rate tax levy, in the amount of \$.59 for the local option levy, and in the amount of \$211,000 for the general obligation bond levy.

I further move that the budget committee approve Resolution 2019 -02 as presented.

KEIZER RURAL FIRE PROTECTION DISTRICT
RESOLUTION OF BUDGET COMMITTEE TO APPROVE BUDGET

Resolution No. 2019-02

WHEREAS, the Budget Committee of the Keizer Rural Fire Protection District desires to use the permanent tax rate as their basis to levy taxes; and

WHEREAS, the Budget Committee desires to use the Local Option Levy; and

WHEREAS, the Budget Committee desires to approve a levy necessary to fund the bonded debt fund; and

WHEREAS, the Budget Committee has held all statutorily required meetings; and

WHEREAS, the Budget Committee recommends the attached budget for adoption by the Governing Body,

THEREFORE, BE IT RESOLVED that the Budget Committee of the Keizer Rural Fire Protection District, at their budget meeting of May 15, 2019 hereby authorizes the District's permanent tax rate to be used as the basis to levy taxes,

BE IT FURTHER RESOLVED that the Budget Committee approves the rate of the Local Option Levy of \$0.59 cents per thousand; and

BE IT FURTHER RESOLVED that the Budget Committee of the Keizer Rural Fire Protection District approved the levy of \$211,000 for the bonded debt fund.

APPROVED by the Budget Committee of the Keizer Rural Fire Protection District this 15th day of May, 2019.

Budget Committee Chair

ATTEST:

Budget Committee Secretary

Footnote: The District's permanent tax rate is \$1.3526.