

Keizer Fire District
Proposed Budget
Fiscal Year 2020 -2021



*“Committed to Excellence,
Dedicated to Service”*

May 13, 2020

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 2020/2021. 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 be similar as the last proposed budget. With the unpredictability of the economy due to the Covid-19 Pandemic, we have estimated a higher amount of uncollectibles. We have projected receiving 93% of collectable property taxes, instead of the usual 96%. Ambulance revenue for FY 19/20 is on track as projected, and 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 second year of the 5-year local option levy of \$0.59 cents per thousand approved by the voters November 2018.

Budget Overview

For the 2020/2021 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 5,678 calls for service in 2019 compared to 5,506 calls in 2018.

The proposed budget allows for the continuation of all current programs and services and increases staffing by one additional Firefighter/Paramedic. The number of Full Time Equivalent's (FTE's) in this budget increases to 38.5.

Overall the budgetary requirements for the proposed general fund budget have increased by \$690,817 or 8%, nearly all related to Personnel Services. The proposed budget consists of a 5% cost of living adjustment (COLA), a 5% increase in health insurance, plus the addition of one Firefighter/Paramedic position. PERS rates remain the same as last fiscal year. PERS costs equal 17.58% of the Personnel Services budget.

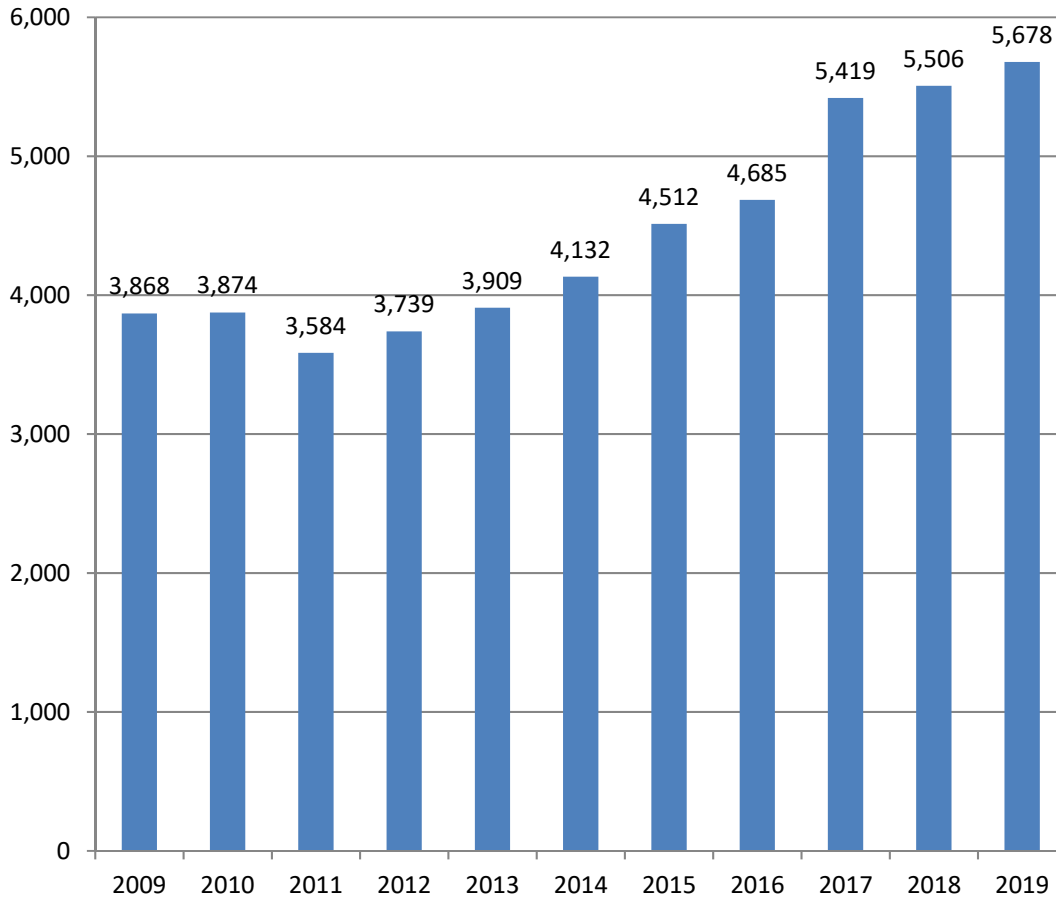
Materials and Services has increased by \$40,422 or 3.6%. The greatest increase is due to the repairs needed on the HVAC system and parking lot. WVCC Dispatch has a 6.7% increase, Building Maintenance increased \$53,425, Annual Maintenance Fee for the 800mhz Radio System increased by \$20,000, and there are other misc. minor increases to line items. EMS Dues and Subscriptions decreased by \$66,000 because the district will only incur fees for one year for the GEMT program, instead of two.

Capital outlay remains the same as FY 19/20.

Reserves and Contingencies remain the same.

Keizer Fire District FY 20/21 Proposed Budget

Calls



Year	# Calls	% Increase/Decrease
2009	3,868	-3.50%
2010	3,874	0.02%
2011	3,584	-8.00%
2012	3,739	4.10%
2013	3,909	4.50%
2014	4,132	5.5%
2015	4,512	9.2%
2016	4,685	3.8%
2017	5,419	13.5%
2018	5,506	1.6%
2019	5,678	3.1%

Keizer Fire District

Statement of Full Time Equivalents

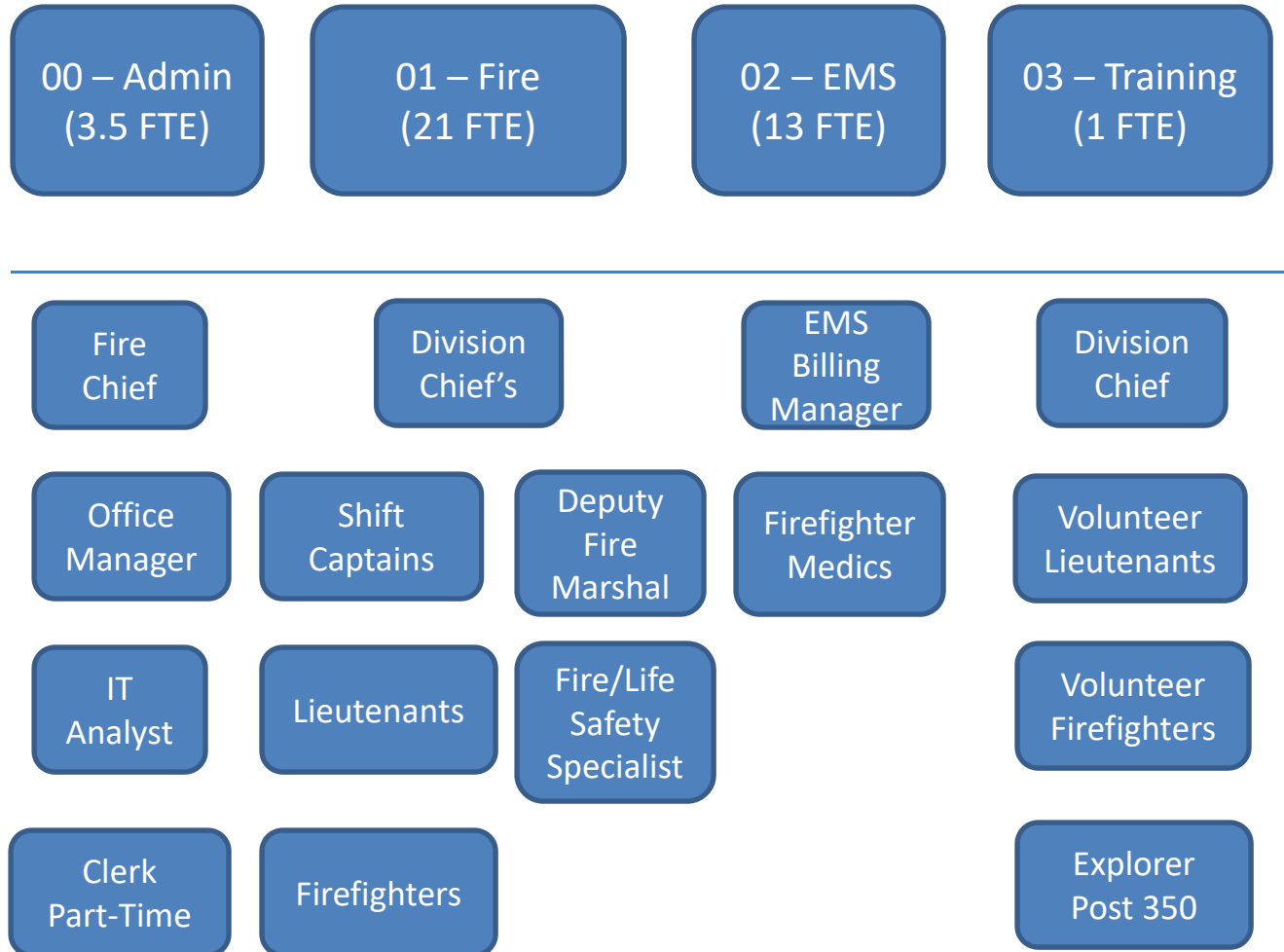
FY 2020-2021 Proposed Budget

	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21
Fire Chief	1	1	1	1	1
Deputy Chief/EMS	1	1	0	0	0
EMS Billing Manager	0	0	1	1	1
Division Chief/Training	1	1	1	1	1
Division Chief/Operations	1	1	1	1	1
Div. Chief/Facilities	0	1	1	1	1
Deputy Fire Marshal	1	1	1	1	1
Captain's	3	3	3	3	3
Lieutenant's	3	3	3	3	3
Firefighter/EMT's	20	20	21	23	24
Finance Officer	0	1	1	0	0
Office Manager	1	0	0	1	1
IT Analyst	0	1	1	1	1
Clerk	.5	.5	.5	.5	.5
Volunteer Coordinator	0	1	0	0	0
Total FTE's	32.5	35.5	35.5	37.5	38.5

Notes:

Two additional Firefighter/Medics

Keizer Fire District
Proposed Budget Organizational Chart
July 2020
General Fund by Organizational Unit



FTE = Full Time Employee

General Fund Resources

Resources have decreased \$493,731 over FY 19/20. The majority of that decrease is due to projecting a lower collection rate on taxes and receiving one payment for the GEMT Program instead of two.

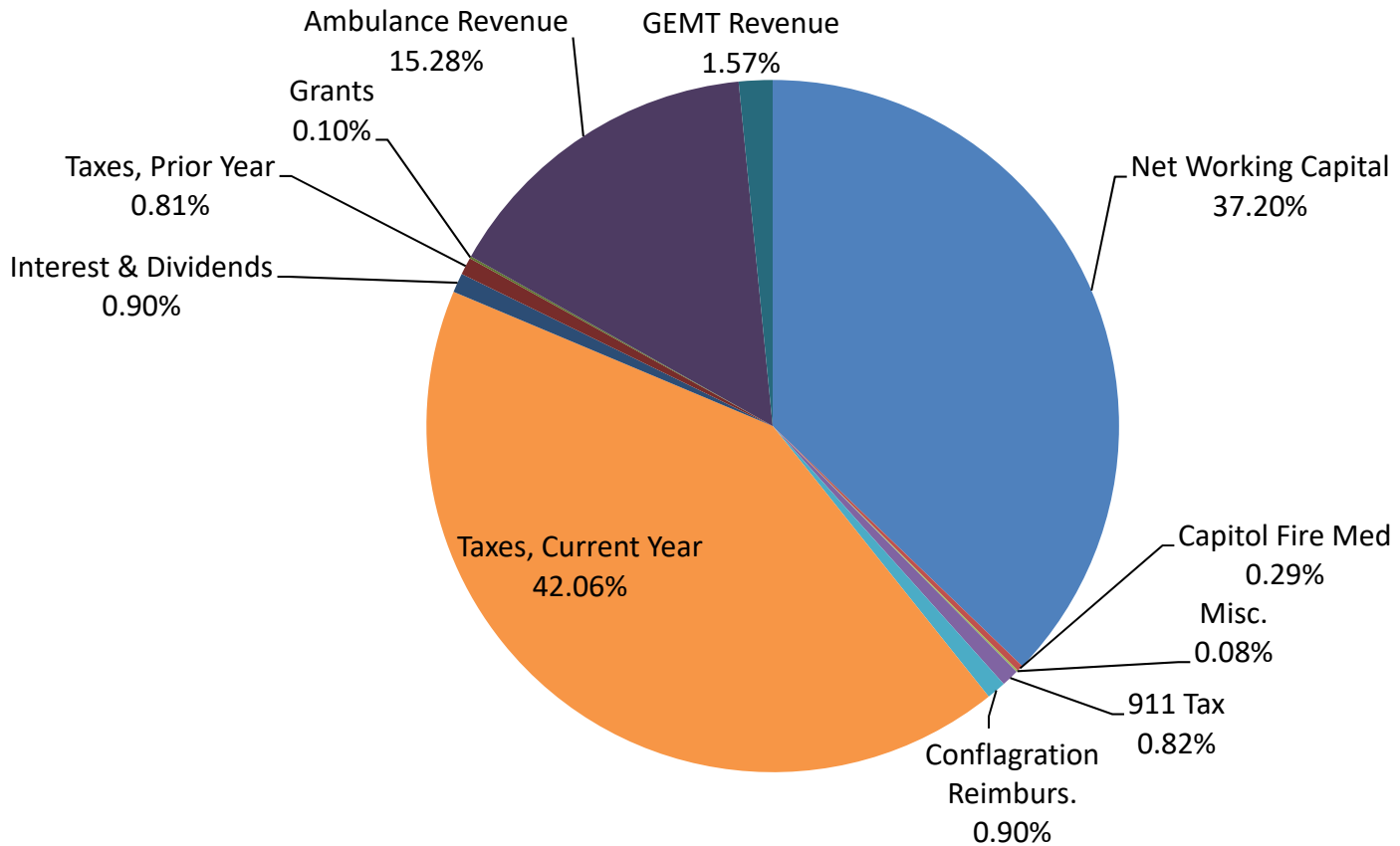
Tax revenue estimates provided by the Marion County Assessor's Office project an increase of 3.06% or \$172,892.

Ambulance Revenue has remained the same during FY 19/20, therefore an increase is not projected.

The Conflagration Reimbursement line item remains at \$100,000. This projects \$100,000 for the upcoming fire season.

Based upon these factors the FY 20/21 unappropriated ending fund balance after expenditures is estimated to be at \$2,219,067. 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.

FY 2020-21 Proposed Budget General Fund Resources



Resources	2020-21 Budget	Percent of Budget
Net Working Capital	\$4,139,345	37.2%
Taxes, Current Year	\$4,680,947	42.06%
Taxes, Prior Year	\$90,000	0.81%
911 Tax	\$90,868	0.82%
Ambulance Revenue	\$1,700,000	15.28%
Capital FireMed	\$32,000	0.29%
Interest & Dividends	\$100,000	0.90%
Misc.	\$9,000	0.08%
Grants	\$11,500	0.10%
Conflagration Reimbursement	\$100,000	0.90%
GEMT Revenue	\$175,000	1.57%
Total Resources	\$11,128,660	100.00%

Keizer Fire District General Fund Resources FY 2020/2021

					2020-21	2020-21	2020-21
2017-18	2018-19	2019-20			PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	BUDGET	Acct. #	RESOURCES	BUDGET	BUDGET	BUDGET
2,787,285	4,680,450	4,400,000		Net Working Capital	4,139,345		
4,310,123	4,506,828	4,665,970	4010	Taxes, Current Year	4,680,947		
87,099	165,991	90,000	4020	Taxes, Prior Year	90,000		
70,049	69,942	77,599	4030	911 Tax	90,868		
1,675,165	1,630,853	1,700,000	4110	Ambulance Revenue	1,700,000		
37,754	39,136	32,000	4120	Capital Fire Med	32,000		
83,148	140,199	100,000	4140	Interest & Dividends	100,000		
117,258	49,264	9,000	4150	Miscellaneous	9,000		
229,858	0	11,500	4155	Grants	11,500		
303,707	129,681	216,103	4156	Conflagration Reimbursement	100,000		
		383,979	4157	GEMT Revenue	175,000		
9,701,446	11,412,344	11,622,391		TOTAL RESOURCES	11,128,660		
3,130,601	5,162,837	3,525,800		Unappropriated Ending Fund Balance	2,219,067		

General Fund Revenue Justification FY 20/21

Account Code: 00 – 4010 – Taxes, Current Year

Property Tax Revenue as provided by the County Assessor.

Permanent rate - \$1.3526 cents per thousand.

Operating Levy - \$.59 cents per thousand.

Year 4 of G.O. Bond Series 2016 - \$.1352 cents per thousand.

Property Taxes, Current – Perm Rate. \$1.3526	\$3,504,587
Operating Levy - \$.59	\$1,528,690
Sub-Total	\$5,033,277
93% Collection Rate	\$4,680,947
G.O. Bond Series 2016 - \$.14 \$354,956 (See Bond Revenue Justification)	
Total	\$4,680,947
Actual 18/19: \$4,506,828 Budgeted 19/20: \$4,665,970	

Notes:

Assessor's Office is projecting a 3.04% increase. The collection rate was decreased from 96% to 93% due to the unpredictability of the economy due to Covid-19.

General Fund

Revenue Justification

FY 20/21

Account Code: 00 – 4020 – Taxes, Prior Year

Property Taxes remaining to be paid from a prior year.	
Property Taxes, Prior Year	\$90,000
Total	\$90,000
Actual 18/19: \$165,991 Budgeted 19/20: \$90,000	
Notes: Based on history.	

General Fund Revenue Justification FY 20/21

Account Code: 00 – 4030 – 911 Tax

Funds received from the State 911 phone taxes distributed by the City of Keizer and Marion County.

Funds are deducted directly from quarterly invoices from WVCC for 911 Dispatch Services.

911 Tax Credit of \$90,868 – Account #6015	\$90,868
Total	\$90,868
Actual 18/19: \$69,942 Budgeted 19/20: \$77,599	

Notes:

General Fund

Revenue Justification

FY 20/21

Account Code: 00 – 4110 – Ambulance Revenue

Projected revenue from the ambulance service.

Due to slowing of ambulance collections revenue projections are not increasing.

Ambulance Revenue	\$1,700,000
Total	\$1,700,000
Actual 18/19: \$1,630,853 Budgeted 19/20: \$1,700,000	
Notes:	

General Fund

Revenue Justification

FY 20/21

Account Code: 00 – 4120 – Capital FireMed

Revenue received from the Capital FireMed subscription ambulance program.

Capital FireMed	\$32,000
Total	\$32,000
Actual 18/19: \$39,136 Budgeted 19/20: \$32,000	

Notes:

Checks are received monthly, minus administrative costs.

General Fund

Revenue Justification

FY 20/21

Account Code: 00 – 4140 – Interest & Dividends

Earned interest from the State Pool Account.	
Interest	\$100,000
Total	\$100,000
Actual 18/19: \$140,199 Budgeted 19/20: \$100,000	
Notes:	

General Fund

Revenue Justification

FY 20/21

Account Code: 00 – 4150 – Classes/Permits/Miscellaneous

Various fees and charges for fireworks permits, public records requests and any fees required by ordinance.

Also included are donations and/or reimbursements from citizens or organizations.

Fireworks Permit Fees	\$500
Donations	\$1,000
Misc. Fees (Fire/EMS Reports)	\$3,300
Preceptor Pay Reimbursements	\$1,200
Physical Exam Reimbursements	\$3,000

Total	\$9,000
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Actual 18/19: \$49,264
Budgeted 19/20: \$9,000

Notes:

General Fund Revenue Justification FY 20/21

Account Code: 00 – 4155 – Grants

Oregon Budget Law requires that grants be budgeted for in order to be expended if the grant is awarded.

Grant opportunities available to the District.

Car Seat Grant	\$1,500
Misc. Grant Opportunities thru SDIS, Firehouse Subs, etc.	\$10,000
Total	\$11,500
Actual 18/19: \$0 Budgeted 19/20: \$11,500	

Notes:

General Fund

Revenue Justification

FY 20/21

Account Code: 00 – 4156 – Conflagration Reimbursement

Conflagration reimbursement for District mobilization to fires for Personnel and Equipment as needed.	
Conflagration Reimbursement – 20/21 Fire Season	\$100,000
Total	\$100,000
Actual 18/19: \$129,681 Budgeted 19/20: \$152,343	
Notes: In order to be able to use the funds without board action, the reimbursement is required to be budgeted.	

General Fund Revenue Justification FY 20/21

Account Code: 00 – Unappropriated Ending Fund Balance

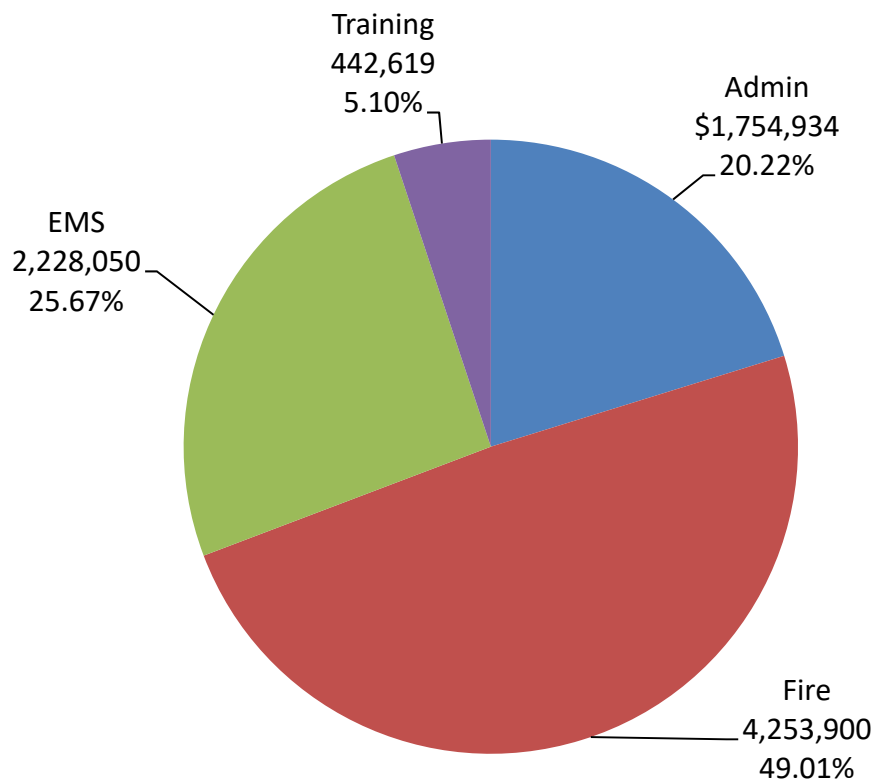
These funds provide the District with cash in order to operate during the period of July 2021 through November 2021 when property tax revenue is received.

Unappropriated Ending Fund Balance	\$2,219,067
Total	\$2,219,067
Actual 18/19: \$5,162,837 Budgeted 19/20: \$3,525,800	

Notes:

The decrease in this balance is due to the unpredictability of revenue due to the economy changes because of Covid-19.

FY 20/21 Proposed Budget General Fund Requirements by Organizational Unit



Category	20/21 Budget	% of Budget
Admin	\$1,754,934	20.22%
Fire	\$4,253,900	49.01%
EMS	\$2,228,050	25.67%
Training	\$442,619	5.10%
Totals	\$8,679,504	100%

General Fund Administration

The Administration Unit of the proposed budget totals \$1,774,934. This is an increase of \$237,535 or 13.4% .

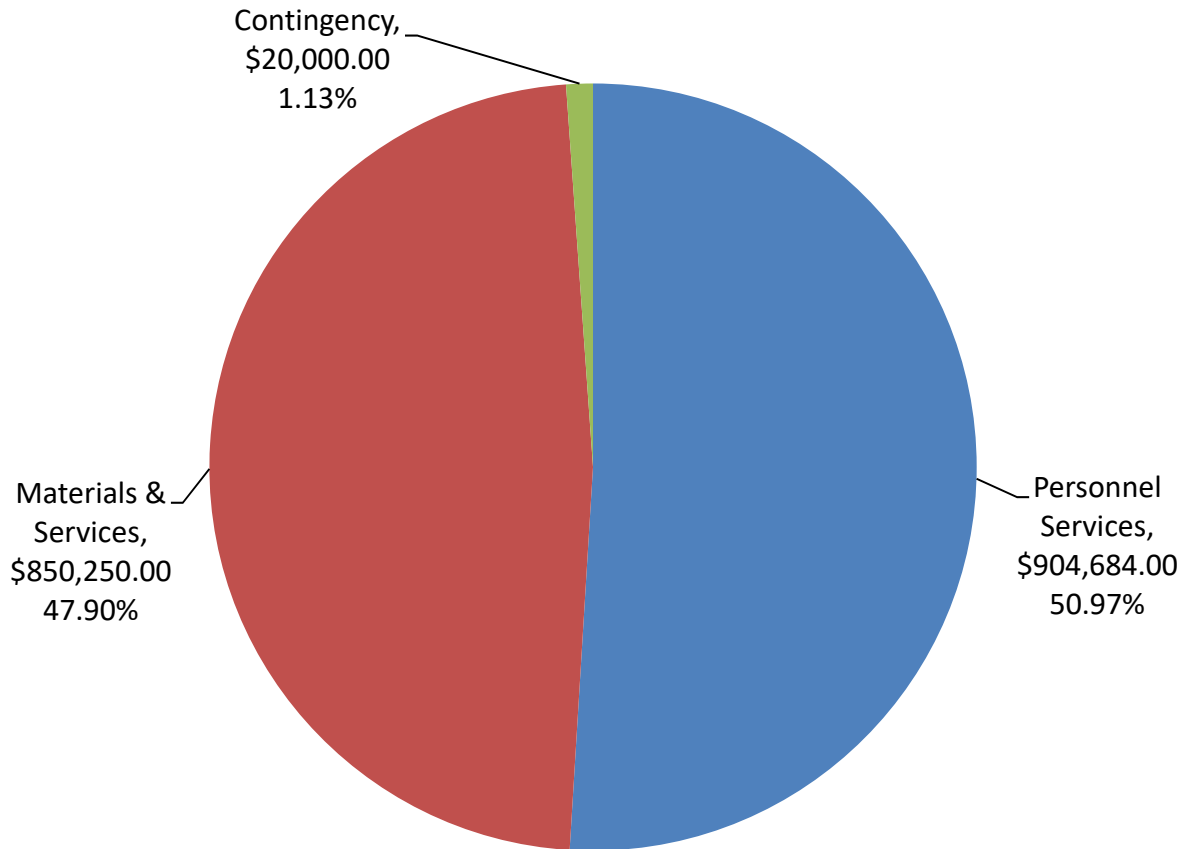
The Personnel Services section totals \$904,684 and includes Salaries & Wages, Benefits and Workers Compensation Insurance. Salaries increased by a 5% Cost of Living Adjustment (COLA). This unit includes three full time employees consisting of the Fire Chief, Office Manager, IT Analyst and one half-time Clerk position. Health Insurance also had an increase of 5%.

The Materials & Services section totals \$850,250 and is an increase of less than 1%. This category includes Dispatch Services, Facilities, Supplies and Professional Services. Several line items increased, however Other Professional Services is decreasing due to the audit fee decreasing by \$21,300 and other minor decreases.

There are no Capital Outlay items in Administration.

A contingency of \$20,000 has been added for FY 20/21. This is for unanticipated expenses in benefits or workers compensation that cannot be identified at budget time.

FY 20/21 Proposed Budget General Fund – Admin.



Category	20/21 Budget	% of Budget
Personnel Services	\$904,684.00	50.97%
Materials & Services	\$850,250.00	47.90%
Contingency	\$20,000.00	1.13%
Totals	\$1,774,934	100%

Keizer Fire District

General Fund Expenditures

00 - Administration

FY 2020/2021

					2020-21	2020-21	2020-21
2017-18	2018-19	2019-20			PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	BUDGET	Acct. #	ADMIN - PERSONNEL SERVICES	BUDGET	BUDGET	BUDGET
320,035	347,238	330,311	5001	Salaries & Wages	352,119		
235,263	350,110	228,889	5002	Benefits	342,990		
2,850	3050	3,250	5070	Board Members	3,250		
10,837	5487	12,000	5080	Overtime	12,000		
51,537	124,115	152,617	5120	Worker's Compensation Insurance	189,725		
775	745	1,400	5127	Cafeteria Plan (Flexible Spending)	1,400		
1,800	2143	3,200	5220	Employee Assistance Plan (EAP)	3,200		
623,097	832,888	731,667		TOTAL PERSONNEL SERVICES	904,684		
					2020-21	2020-21	2020-21
2017-18	2018-19	2019-20			PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	BUDGET	Acct. #	ADMIN - MATERIALS & SERVICES	BUDGET	BUDGET	BUDGET
12,555	9,127	14,000	6010	General Operating Expense	14,000		
305,520	322,240	337,387	6015	Dispatch 911	352,330		
4,196	7,829	3,000	6025	Civil Service	4,500		
13,810	19,700	14,500	6062	Furniture	14,500		
37,747	46,456	33,500	6073	Building & Grounds Maintenance	86,925		
11,208	14,685	56,000	6074	Building Improvements	56,000		
7,525	9,610	12,000	6145	Supplies	12,000		
2,762	2,185	1,000	6200	District Meetings	1,500		
2,736	3,733	4,600	6210	District Events/911 Ceremony/Reception	4,600		
47,061	48,308	56,850	6300	Utilities	56,850		
19,227	19,218	26,650	6505	Communications	26,650		
27,996	27,307	38,675	6704	Computers & Network Expense	36,375		
4,621	4,823	9,850	6707	Office Supplies	7,600		
36,382	37,917	48,900	6710	Insurance & Fidelity Bond	48,900		
3,338	4,981	6,450	6715	Publications / Advertising	6,450		
245	114	4,600	6720	Printing & Publishing	4,600		
10,082	10,832	12,270	6727	Dues/Subscriptions/Fees	12,270		
66,233	76,283	105,500	6750	Other Professional Services	84,200		
0	16,134	0	6780	Election Expense	20,000		
					850,250		
613,244	681,479	785,732		TOTAL MATERIALS & SERVICES			
					2020-21	2020-21	2020-21
2017-18	2018-19	2019-20			PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	BUDGET	Acct. #	ADMIN - CAPITAL OUTLAY	BUDGET	BUDGET	BUDGET
				CONTINGENCY & TRANSFERS			
-	-	20,000	9035	General Operating Contingency	20,000		
-	-	20,000		CONTINGENCY & TRANSFERS	20,000		
1,236,341	1,514,367	1,537,399		TOTAL ADMIN EXPENDITURES	1,774,934		

General Fund – 00 – Admin

Personnel Services Justification

FY 20/21

Summary Sheet

Budget Account	Description	Budget Amount
5001	Salaries & Wages	\$352,119
5002	Benefits	\$342,990
5070	Board of Directors	\$3,250
5080	Overtime	\$12,000
5120	Workers Compensation Insurance	\$189,265
5127	Cafeteria Plan	\$1,400
5220	EAP/Employee Assistance Plan	\$3,200
Total		\$904,684
Actual 18/19: \$832,888 Budgeted 19/20: \$731,667		
Notes: FY 20/21 includes a 5% COLA (Cost of Living Adjustment) and a 5% Health Insurance Increase		

General Fund – 00 – Admin Personnel Services Justification FY 20/21

Account Code: 00 – 5083-5210 - Benefits

Employee benefits required per IRS, State, Policy or Contract.

These items are out of our control unless changed in the appropriate policy or contract.

Budget Account	Description	Budget Amount
5083	Leave Payoff	\$15,000
5084	Wellness Incentive	\$600
5085	Education Incentive	\$900
5110	FICA (Soc. Sec. Payroll Tax)	\$28,034
5115	SUTA (State Unemployment Tax)	\$415
5119	Workers Compensation Tax	\$220
5125	Health/Dental Insurance	\$55,186
5126	Medical Savings Plan/HRA Veba	\$9,000
5130	Life & Disability Insurance	\$3,632
5135	Retirement/PERS	\$211,767
5137	Deferred Compensation Match	\$17,836
5210	Physical Exams (Fire Chief)	\$400
Total		\$342,990
Actual 18/19: \$350,110		
Budgeted 19/20: \$228,889		

Notes:

General Fund – 00 – Admin Personnel Services Justification FY 20/21

Account Code: 00 – 5070 – Board of Directors

Stipend for Board of Directors to attend meetings.

ORS 198.190 – Compensation cannot exceed \$50 per meeting.

Board of Directors 5 Members @ \$50 x 13 Annual Meetings	\$3,250
Total	\$3,250
Actual 18/19: \$3,050 Budgeted 19/20: \$3,250	
Notes: Twelve monthly board meetings per year plus one budget committee meeting.	

General Fund – 00 – Admin Personnel Services Justification FY 20/21

Account Code: 00 – 5080 – Overtime

Funding for any Overtime compensation necessary for administrative staff to attend events, meetings, training, etc.

Overtime	\$12,000
Total	\$12,000
Actual 18/19: \$5,487 Budgeted 19/20: \$12,000	

Notes:

General Fund – 00 – Admin Personnel Services Justification FY 20/21

Account Code: 00 – 5120 – Workers Compensation Insurance

Funding for injured worker insurance. Insurance rates based upon the estimated experience modification rates.	
Quarterly Payments of \$47,318.75 Policy # 27W52618-387	\$189,725
Actual 18/19: \$124,115 Budgeted 19/20: \$152,617	Total \$189,725
Notes:	

Materials & Services

General Fund – 00 – Admin Materials & Services Justification FY 20/21

Account Code: 00 – 6010 – General Operating Expense

Funding for miscellaneous items related to the operation of the Fire District not covered in other budget lines.	
Increase is due to Conflagration Expense.	
Bank Fees, Postage/shipping, Miscellaneous	\$9,000
6010-B Conflagration Expense	\$5,000
Total	\$14,000
Actual 18/19: \$9,127 Budgeted 19/20: \$14,000	
Notes:	

General Fund – 00 – Admin Materials & Services Justification FY 20/21

Account Code: 00 – 6015 – 911/Dispatch

Funding for 911 dispatch services by Willamette Valley Communications Center (WVCC). State 911 phone taxes are distributed by the City of Keizer and deducted on the quarterly invoices. Dispatch services are a contracted item under the oversight of Administration.

WVCC projects an increase of 6.7%

Dispatch Services	\$352,330
State 911 Tax Credit = \$90,868	
Total	\$352,330
Actual 18/19: \$322,240 Budgeted 19/20: \$337,387	

Notes:

General Fund – 00 – Admin Materials & Services Justification FY 20/21

Account Code: 00 – 6025 – Civil Service Expense

Funding for the Civil Service Commission process as well as the Chief Examiner expenses.

All costs related to exams and promotional processes to establish and maintain eligibility lists. Includes such expenses as pre-employment physicals and psychological evaluations.

Civil Service	\$4,500
Total	\$4,500
Actual 18/19: \$7,829 Budgeted 19/20: \$3,000	

Notes:

General Fund – 00 – Admin Materials & Services Justification FY 20/21

Account Code: 00 – 6062 – Furniture & Appliances

Funding for furniture items for building and offices including desks, chairs, mattresses, lockers, etc.

Decrease due to one-time furniture items which were purchased in FY 18/19.

Mattresses (Rotation Plan)	\$8,000
Appliances (Refrigerators, Washer, Dryer)	\$2,500
Replacements	\$3,000
Unanticipated	\$1,000
Total	\$14,500
Actual 18/19: \$19,700 Budgeted 19/20: \$14,500	

Notes:

General Fund – 00 – Admin Materials & Services Justification FY 20/21

Account Code: 00 – 6073 – Building & Grounds Maintenance

Funding to maintain facilities and grounds. This includes minor repairs and routine maintenance only.

OTIS Elevator, PM, Repairs & Permit	\$5,050
Salem Fire Alarm System Test (Annual)	\$1,000
Fire Alarm System	\$300
HVAC PM/Repairs (Annual)	\$2,000
Kitchen Hood Cleaning (Annual)	\$300
Kitchen Hood Cleaning & Suppression Service	\$700
Appliance PM/Repairs	\$2,000
Bay Door PM/Repairs (Annual)	\$3,000
Generator PM/Repairs (Semi-Annual)	\$2,000
Backflow Testing (Annual)	\$200
Fire Sprinkler Service (Annual)	\$450
Fire Extinguisher Service (Annual)	\$800
Pest Control Service (Annual)	\$700
Community Room Divider PM/Repairs	\$2,000
Miscellaneous/Unanticipated	\$9,000
Parking Lot Repairs	\$25,425
HVAC Repairs	\$30,000
Carpet Cleaning (Every other year)	\$2,000
Barkdust (Every other year)	\$2,000

Total \$86,925

Actual 18/19: \$46,456
Budgeted 19/20: \$33,500

Notes:

Increase due to the parking lot repairs and the HVAC system repairs.

General Fund – 00 – Admin Materials & Services Justification FY 20/21

Account Code: 00 – 6074 – Building Improvements

Funding to provide any necessary facility modifications.	
Upgrade Sound & Mic System Comm. Room	\$5,000
Renovations for upstairs kitchen (sinking fund)	\$44,000
Misc. building renovations, shop, dorm, etc.	\$5,000
Unanticipated	\$2,000
Total	\$56,000
Actual 18/19: \$14,685 Budgeted 19/20: \$56,000	
Notes:	

General Fund – 00 – Admin Materials & Services Justification FY 20/21

Account Code: 00 – 6145 - Supplies

Funding to purchase expendable supplies for the maintenance and operation of district facilities.	
Janitorial Supplies	\$8,000
Kitchen Consumables	\$2,000
Kitchen/Bath Misc. (Small appliance, dishes)	\$2,000
Total	\$12,000
Actual 18/19: \$9,610 Budgeted 19/20: \$12,000	
Notes:	

General Fund – 00 – Admin Materials & Services Justification FY 20/21

Account Code: 00 – 6200 – District Meetings

Funding for supplies, meals and incidentals relating to district hosted meetings.

Occasional meal supply for official meetings.

Budget Committee Meeting
Board Work Session
Strategic Planning Meeting
Joint District Meeting

\$1,500

Total

\$1,500

Actual 18/19: \$2,185
Budgeted 19/20: \$1,000

Notes:

General Fund – 00 – Admin Materials & Services Justification FY 20/21

Account Code: 00 – 6210 – District Events

Funding for supplies, equipment, etc. for district events such as 911 Ceremony, FF Awards Reception.

911 Ceremony	\$1,500
FF Awards Reception	\$2,000
Officer Reception	\$600
Miscellaneous/Unanticipated	\$500

Total	\$4,600
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Actual 18/19: \$3,733 Budgeted 19/20: \$4,600
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Notes:

General Fund – 00 – Admin Materials & Services Justification FY 20/21

Account Code: 00 – 6300 - Utilities

Funding for all utility costs associated with the operation of district facilities.

Electricity	\$36,000
Natural Gas	\$10,000
Water/Sewer	\$6,000
Garbage/Recycling	\$2,500
Cable	\$750
Internet	\$1,600

Total	\$56,850
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Actual 18/19: \$48,308 Budgeted 19/20: \$56,850
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Notes:

General Fund – 00 – Admin Materials & Services Justification FY 20/21

Account Code: 00 – 6506 - Communications

Funding for all telephones, cell phones and modems. Service and equipment.	
District Phone Service	\$9,000
Valley Tel Service – Programming, repair.	\$250
Cell Phones	\$9,000
MDC's & Modem Fees	\$2,000
Verizon Modem Fees	\$500
Sprint Modem Fees	\$1,200
Unanticipated Purchases	\$1,500
Radio Equipment Purchases	\$2,000
Active 911 Annual Fee	\$1,200
Total	\$26,650
Actual 18/19: \$19,218 Budgeted 19/20: \$26,650	
Notes:	

General Fund – 00 – Admin Materials & Services Justification FY 20/21

Account Code: 00 – 6704 – Computers/Network Expense

Funding to maintain and purchase computer hardware, software and upgrades for existing programs.	
Annual Website Hosting/Support	\$600
Domain Name Renewal	\$50
Network Solutions Renewal	\$190
Annual Firehouse Software Support	\$4,725
Annual Firehouse Software for IPad Support	\$600
Annual Calyptic Firewall License/Support	\$600
Annual Toshiba Printer Support/Maintenance	\$6,000
Annual VamSoft Spam Filter Support	\$250
Standard SSL Certificate Renewal	\$250
Faro Zone 3D Annual Maintenance & Support	\$850
Misc.	\$1,500
Computer Hardware	
Monitor Replacements (Includes 6 New)	\$1,960
Hard Drives	\$800
Desktop Replacements (Includes 4 New)	\$4,280
Laptop Replacements	\$3,000
Battery Backups (Includes 7 New)	\$690
Network Infrastructure (Routers, Cables, etc.)	\$1,730
Miscellaneous	\$1,000
Continued on next page	

General Fund – 00 – Admin Materials & Services Justification FY 20/21

Account Code: 00 – 6704 – Computers/Network Expense

Continued	
Software purchases and upgrades	
Office Pro 210 (Includes 4 New)	\$250
CAD Firezone – V10 Software Upgrade (Maps)	\$2,000
QuickBooks Annual Update/Support	\$500
Back-Up Assistant Update/Support	\$200
Annual Symantec Antivirus Support	\$1,200
Misc. Support Upgrades	\$1,000
Cradlepoint Subscriptions	\$2,150
Total	\$36,375
Actual 18/19: \$27,307 Budgeted 19/20: \$38,675	
Notes: Cradlepoint Subscriptions were added.	

General Fund – 00 – Admin Materials & Services Justification FY 20/21

Account Code: 00 – 6707 – Office Supplies

Funding to purchase expendable office supplies including copier supplies, printer ink and toner, etc.	
Office Supplies	\$5,000
Copier Supply including toner	\$2,600
Total	\$7,600
Actual 18/19: \$4,823 Budgeted 19/20: \$9,850	
Notes:	

General Fund – 00 – Admin Materials & Services Justification FY 20/21

Account Code: 00 – 6710 – Insurance & Fidelity Bond

**Funding for insurance premiums on the following policies:
comprehensive liability, surety bond and physical damage on
all facilities and vehicles.**

Funding for annual volunteer disability policy

Comprehensive Liability Policy	\$42,000
Volunteer Disability Policy (VFIS)	\$5,900
Unanticipated Physical Damages on facilities and/or vehicles	\$1,000
Total	\$48,900
Actual 18/19: \$37,917 Budgeted 19/20: \$48,900	

Notes:

General Fund – 00 – Admin Materials & Services Justification FY 20/21

Account Code: 00 – 6715 – Publicity & Advertising

Funding for publication of public notices and other related documents required by state law. Additional advertising costs for employment, equipment and apparatus purchases.

Public Notices	\$1,000
Advertisements	\$1,500
Qtr. Page Directory/Display Ad – Chamber	\$400
Qtr. Page Football Ad/McNary	\$350
Keizer Times Holiday Ad Guide	\$600
Keizer Times Iris Festival Guide	\$750
Facebook Advertising	\$550
Keizer Times All Citizens ¼ Page Ad. (TMC)	\$750
Keizer Times First Citizens Congratulations	\$50
Unanticipated	\$500
Total	\$6,450
Actual 18/19: \$4,981 Budgeted 19/20: \$6,450	

Notes:

General Fund – 00 – Admin Materials & Services Justification FY 20/21

Account Code: 00 – 6720 – Printing & Publishing

Funding for printing of business cards, letterhead, envelopes, checks and forms as needed.

General Printing	\$4,000
QuickBooks Checks	\$600
Total	\$4,600
Actual 18/19: \$114 Budgeted 19/20: \$4,600	
Notes:	

General Fund – 00 – Admin Materials & Services Justification FY 20/21

Account Code: 00 – 6727 – Dues/Subscriptions/Fees

Association membership fees, dues. Subscriptions to newspapers, journals, etc. Certification fees.

Some fees are based upon the agency budget therefore, as the district grows the fees also grow. Those increases are noted by an “*”.

Oregon Fire Chief’s Association (OFCA)	Fire Chief	\$100
Int’l. Assoc. Fire Chief’s (IAFC)	Fire Chief	\$325
Rotary	Fire Chief	\$175
OR. Fire Service Office Admin. (OFSOA)	Ofc. Mgr.	\$50
OFCA Wage/Benefit Study Membership	District	\$350
Marion/Polk County Fire Investigation Team	District	\$50
Government Ethics Commission*	District	\$600
Oregon Cooperative Procurement Fee*	District	\$900
OR. Sec. of State – Audit Division Fee*	District	\$400
OR. Fire District Director’s Assoc. (OFDDA)	District	\$1,500
Special Districts Assoc. Oregon (SDAO)	District	\$4,250
Boy Scouts of American – Charter Fee	District	\$400
Flash Alert News Subscription*	District	\$300
League of Oregon Cities	District	\$500
Keizer Chamber of Commerce (Executive)	District	\$1,000
Statesman Journal	District	\$300
Keizer Times	District	\$50
Keizer First Citizen Banquet	District	\$400
Salem Reporter (Digital Subscription)	District	\$120
Misc.		\$500
Actual 18/19: \$10,832	Total	\$12,270
Budgeted 19/20: \$12,270		

General Fund – 00 – Admin Materials & Services Justification FY 20/21

Account Code: 00 – 6750 – Other Professional Services

Funding for services related to audits, accounting, consulting, legal and other professional or technical issues.	
Legal – Speer Hoyt	\$30,000
Audits – Annual audit, financial statements and consulting fees	\$18,700
Accounting/Consulting – Payroll and consulting services	\$15,000
IT Professional Technical Services	\$5,000
Misc. Consultants (Marketing)	
Public Information/Social Media Consulting	\$4,500
Professional Photography for Website, Advert.	\$2,000
Facilities Feasibility Study	\$9,000
Total	\$84,200
Actual 18/19: \$76,283 Budgeted 19/20: \$105,500	
Notes: Decrease is due to the new rates for the audit.	

General Fund – 00 – Admin Materials & Services Justification FY 20/21

Account Code: 00 – 6780 - Elections

Funding for election expenses.

There are two board positions up for election during this fiscal year.

Election Expense	\$20,000
Total	\$20,000
Actual 18/19: \$16,134 Budgeted 19/20: \$0	

Notes:

Contingency

General Fund – 00 – Admin Contingency Justification FY 20/21

Account Code: 00 – 9035 – Contingency

The contingency line item can only be utilized as follows:

Must be no more than 15% of the fund appropriation. Must be transferred into the appropriated line in order to be used. Must not be used as a savings account for future expenditures. Must be seen as a need in the current fiscal year but unable to specify as to the cost/need at the time of budget creation.

Contingency	\$20,000
Total	\$20,000
Actual 18/19: \$0 Budgeted 19/20: \$20,000	
Notes:	

General Fund

Fire

The Fire Unit of the proposed budget totals \$4,403,990. This includes one additional FTE and is an increase of \$412,838 or 9.4%.

The Personnel Services section totals \$3,981,033 and includes Salaries & Wages and Benefits. Salaries increased by a 5% COLA and Health Insurance is increasing by 5%. This unit includes 21 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 eleven Firefighter's.

The Materials & Services section totals \$262,957 and is an increase of \$28,957. This category includes apparatus and equipment maintenance, uniforms and protective clothing, tools and equipment, etc. The largest increase is for an increase of \$20,000 in Radio Maintenance for the annual maintenance fee for the 800mhz radio system. There were other minor increases and decreases.

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

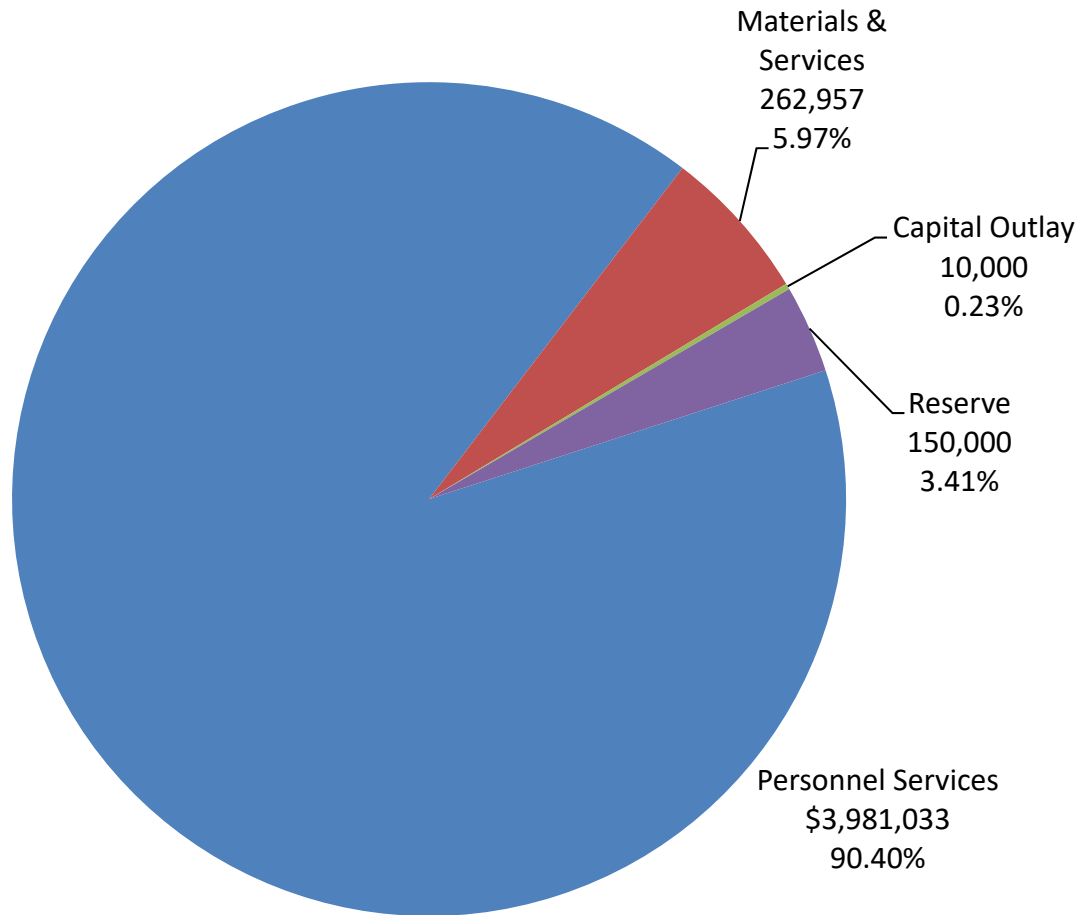
General Fund

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.

FY 20/21 Proposed Budget General Fund - Fire



Category	20/21 Budget	% of Budget
Personnel Services	\$3,981,033	90.40%
Materials & Services	\$262,957	5.97%
Capital Outlay	\$10,000	0.23%
Reserve/Contingency	\$150,000	3.41%
Totals	\$4,403,990	100%

Keizer Fire District

General Fund Expenditures

01 - Fire

FY 2020/21

					2020-21	2020-21	2020-21
2017-18	2018-19	2019-20			PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	BUDGET	Acct. #	FIRE - PERSONNEL SERVICES	BUDGET	BUDGET	BUDGET
1,444,594	1,511,040	1,883,235	5001	Salaries & Wages	2,141,156		
1,189,150	775,062	1,518,917	5002	Benefits	1,644,877		
241,998	206,492	195,000	5080	Overtime	195,000		
2,875,742	2,492,595	3,597,152		TOTAL PERSONNEL SERVICES	3,981,033		
2017-18	2018-19	2019-20			2020-21	2020-21	2020-21
ACTUAL	ACTUAL	BUDGET	Acct. #	FIRE - MATERIALS & SERVICES	PROPOSED	APPROVED	ADOPTED
					BUDGET	BUDGET	BUDGET
-	-	11,500	6022	Grant Expense	11,500		
30,368	29,491	31,000	6035	Apparatus Maintenance	31,000		
7,074	8,259	10,000	6040	Equipment Maintenance	10,000		
8,360	5,722	9,250	6070	Small Tools & Equipment	12,257		
8,369	5,044	30,800	6075	Radio Maintenance	50,800		
3,432	8,184	8,840	6080	Ladder & Hose Testing	8,840		
14,880	37,168	41,300	6100	FF Protective Equipment	47,600		
27,673	13,894	34,000	6140	Uniform's	34,000		
4,921	7,907	11,550	6160	Public Ed / Fire Prevention	11,200		
18,707	20,364	25,500	6400	Fuel Expense	25,500		
2,133	307	2,500	6620	Water Rescue Equipment	2,500		
990	1,339	1,000	6622	Health & Wellness Equipment	1,000		
669	5,954	16,760	6727	Dues/Subscriptions/Fees	16,760		
127,576	143,632	234,000		TOTAL MATERIALS & SERVICES	262,957		
2017-18	2018-19	2019-20			2020-21	2020-21	2020-21
ACTUAL	ACTUAL	BUDGET	Acct. #	FIRE - CAPITAL OUTLAY	PROPOSED	APPROVED	ADOPTED
					BUDGET	BUDGET	BUDGET
-	3,598	10,000	7010	Fire/Rescue Equipment	10,000		
13,800	-	-	7020	Ancillary Equipment	0		
13,800	3598	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		
3,017,118	2,639,824	3,991,152		TOTAL FIRE EXPENDITURES	4,403,990		

General Fund – 01 – FIRE

Personnel Services Justification

FY 20/21

Summary Sheet

Budget Account	Description	Budget Amount
5001	Salaries & Wages	\$2,141,156
5002	Benefits	\$1,644,877
5080	Overtime	\$195,000
Total		\$3,981,033
Actual 18/19: \$2,492,595 Budgeted 19/20: \$3,597,152		
Notes: FY 20/21 includes a 5% Cost of Living Adjustment. Benefits include a 5% increase to Health Insurance. Includes one additional Firefighter/Medics.		

General Fund – 01 – FIRE

Personnel Services Justification

FY 20/21

Account Code: 01 – 5082 – 5210 - Benefits

Employee benefits required per IRS, State, Policy or Contract.

These items are out of our control unless changed in the appropriate policy or contract.

Budget Account	Description	Budget Amount
5082	Longevity Incentive	\$5,817
5083	Leave Payoff	\$40,000
5084	Wellness Incentive	\$4,400
5085	Education Incentive	\$21,600
5110	FICA (Payroll Tax – Soc. Security)	\$188,229
5115	SUTA (State Unemployment)	\$2,707
5119	Workers Compensation Tax	\$1,210
5125	Health/Dental Insurance	\$540,944
5126	Medical Savings Plan/HRA Veba	\$66,000
5130	Life/Disability Insurance	\$23,158
5135	Retirement/PERS	\$694,810
5137	Deferred Compensation Match	\$50,027
5210	Physical Exams	\$5,975
Total		\$1,644,877
Actual 18/19: \$775,062		
Budgeted 19/20: \$1,518,917		

Notes:

FY 20/21 includes a 5% increase to Health Insurance. It also includes an increase in Deferred Compensation Match.

General Fund – 01 – FIRE

Personnel Services Justification

FY 20/21

Account Code: 01 – 5080 - Overtime

Funding for Overtime compensation in filling shifts due to vacation, sick leave, injury leave, training and conflagration as needed.	
Overtime	\$145,000
Conflagration Overtime (As needed)	\$50,000
Total	\$195,000
Actual 18/19: \$206,492 Budgeted 19/20: \$195,000	
Notes:	

Materials & Services

General Fund – 01 – Fire Materials & Services Justification FY 20/21

Account Code: 01 – 6022 – Grant Expense

The District may apply for several grants during the upcoming budget year.

Funds are only expended if awarded.

Car Seat Grant (Funded thru ODOT)	\$1,500
Misc. Grant Opportunities thru SDIS, Firehouse Subs, etc.	\$10,000
Total	\$11,500
Actual 18/19: \$0 Budgeted 19/20: \$11,500	

Notes:

General Fund – 01 – Fire

Materials & Services Justification

FY 20/21

Account Code: 01 – 6035 – Apparatus Maintenance

Funding to maintain apparatus. This includes repairs and routine maintenance only. Tires are on a replacement schedule.		
<u>Apparatus</u>	<u>YTD</u>	\$24,500
E355		
E365		
E375		
L358		
Brush 368		
Brush 378		
Engine 1		
Staff Vehicles/Other		
Diesel Exhaust Filters		\$500
Tires		\$6,000
Total		\$31,000
Actual 18/19: \$29,491		
Budgeted 19/20: \$31,000		
Notes:		

General Fund – 01 – Fire

Materials & Services Justification

FY 20/21

Account Code: 01 – 6040 – Equipment Maintenance

Funding for minor repairs and maintenance on District equipment.	
Annual Extrication Tool Maintenance	\$1,500
Annual Mako Air Station Service	\$1,500
Annual SCBA Flow Test & Calibration	\$1,200
Annual Test & Calibration for FIT Test Machine	\$1,000
Quarterly Air Quality Analysis	\$300
Fitness Equipment Maintenance & Calibration	\$1,000
Other Equipment Maintenance	\$2,000
Shop Supplies	\$1,500
Total	\$10,000
Actual 18/19: \$8,259 Budgeted 19/20: \$10,000	
Notes:	

General Fund – 01 – Fire

Materials & Services Justification

FY 20/21

Account Code: 01 – 6070 – Small Tools & FF Equip/Supplies

Funding for small tools and equipment not identified in other categories and not equivalent to capital outlay.	
Class A Foam	\$1,500
Small Tool Replacement Program	\$1,500
Hazmat Cleanup Supplies	\$500
Hose – 1-3/4", 2-1/2", 3", 5" (Bond)	\$0
Passport Engraver Supplies	\$250
Misc. Small Tools	\$5,500
Scan Tool	\$3,007
Total	\$12,257
Actual 18/19: \$5,722 Budgeted 19/20: \$9,250	
Notes: The increase is due to the addition of a scan tool for apparatus.	

General Fund – 01 – Fire Materials & Services Justification FY 20/21

Account Code: 01 – 6075 – Radio Maintenance

Funding for communications expenses.

Costs not attributable to bond funds.

Radio Maintenance	\$1,000
Annual Fee for Central One Tap Out Maintenance	\$4,300
Misc. Install/Uninstalls, etc.	\$500
Annual Maintenance fee for 800mhz Radio System	\$45,000
Total	\$50,800
Actual 18/19: \$5,044 Budgeted 19/20: \$30,800	

Notes:

Increase is for the Annual Maintenance fee for the 800mhz Radio System.

General Fund – 01 – Fire Materials & Services Justification FY 20/21

Account Code: 01 – 6080 – Ladder & Hose Testing

Funding for mandatory annual testing and certification of grounds ladders, fire hose and ladder truck.	
Annual Aerial Testing	\$1,200
Annual Hose & Ground Ladder Testing	\$7,640
Total	\$8,840
Actual 18/19: \$8,184 Budgeted 19/20: \$8,840	
Notes:	

General Fund – 01 – Fire

Materials & Services Justification

FY 20/21

Account Code: 01 – 6100 – FF Turnouts & Protective Equip.

Funding for purchase of helmets, boots, turnout gear, coats, gloves, hoods and other issued personal protective clothing and equipment.		
Estimate 12 sets per year		\$47,600
Boots	\$6,000	
Helmets	\$3,600	
Pants	\$10,800	
Coats	\$16,500	
Gloves	\$1,000	
Hoods	\$400	
Other Misc. Protective Gear	\$1,000	
Wildland Gear	\$6,300	
PPE Maintenance		\$2,000
Total		\$47,600
Actual 18/19: \$37,168		
Budgeted 19/20: \$41,300		
Notes:		
Increase is for the addition of wildland gear.		

General Fund – 01 – Fire Materials & Services Justification FY 20/21

Account Code: 01 – 6140 – Uniforms

Funding for purchase of career and volunteer uniform shirts, pants, jackets, shoes, badges, name tags, etc. in accordance with policy and union contract.

Volunteer	\$16,500
Career	\$16,500
Outerwear Jackets – Patch/Repair	\$1,000
Total	\$34,000
Actual 18/19: \$13,894 Budgeted 19/20: \$34,000	

Notes:

General Fund – 01 – Fire Materials & Services Justification FY 20/21

Account Code: 01 – 6160 – Public Education/Prevention

Funding for purchase of fire prevention and public education media and handout materials as well as supplies for the smoke alarm program.

Prevention Supplies	\$1,000
Public Education Supplies	\$7,500
Annual Cylinder Rental (Helium)	\$200
Smoke Alarm/Carbon Monoxide Alarms	\$1,000
Fire Prevention Open House	\$1,500
Total	\$11,200
Actual 18/19: \$7,907 Budgeted 19/20: \$11,500	

Notes:

General Fund – 01 – Fire Materials & Services Justification FY 20/21

Account Code: 01 – 6400 – Fuel Expense

Funding for purchase of gasoline and diesel fuel used in district vehicles. (EMS separate)

Gasoline	\$6,000
Diesel	\$17,000
Generator Diesel	\$500
Diesel Exhaust Fluid	\$2,000
Total	\$25,500
Actual 18/19: \$20,364 Budgeted 19/20: \$25,500	

Notes:

General Fund – 01 – Fire Materials & Services Justification FY 20/21

Account Code: 01 – 6620 – Water Rescue Equipment

Funding for purchase of supplies and equipment for Water Rescue including replacement or repair of dry/wet suits.

Supplies/Equipment for Water Rescue Training and Operations

\$1,000

Supplies/Equipment for (1) new Water Rescue Technician

\$1,500

Total

\$2,500

Actual 18/19: \$307

Budgeted 19/20: \$2,500

Notes:

General Fund – 01 – Fire Materials & Services Justification FY 20/21

Account Code: 01 – 6622 – Health & Wellness Equipment

Funding for purchase of supplies and equipment for the Health and Wellness Program.	
Supplies/Equipment for the Health and Wellness Program	\$1,000
Total	\$1,000
Actual 18/19: \$1,339 Budgeted 19/20: \$1,000	
Notes:	

General Fund – 01 – Fire

Materials & Services Justification

FY 20/21

Account Code: 01 – 6727 – Dues/Subscriptions/Fees

Association membership fees, dues and subscriptions to newspapers or journals. Includes certification fees as applicable.

Oregon Fire Chief's Assoc. (OFCA)	Div. Chief	\$100
Int'l. Assoc. of Fire Chief's (IAFC)	Div. Chief	\$300
Int'l. Assoc. Arson Investigators (IAAI)	DFM	\$25
Oregon Fire Marshal's Assoc. (OFMA)	DFM/FLSS	\$100
National Fire Protection Dist. (NFPA)	District	\$175
NFPA All Access Fire Codes	DFM	\$1,400
Int'l. Code Council Inspector Cert. Renewal	DFM/FLSS	\$120
Int'l. Code Council Plan Examiner Renewal	DFM	\$0
Int'l. Code Council Membership Dues (ICC)	DFM	\$125
Oregon Fire Code Renewals	DFM	\$450
SafeKids Car Seat Technician Certification	DFM/FLSS	\$65
Annual Digital Dispatch Fee	District	\$5,000
Annual Subscription Halligan Maintenance	District	\$2,200
Annual Subscription CrewSense Scheduling	District	\$4,000
One time Fee for CPAT Testing	District	\$2,500
Misc.		\$200

Total		\$16,760
Actual 18/19: \$5,954		
Budgeted 19/20: \$16,760		

Notes:

Capital Outlay

General Fund – 01 – Fire

Capital Outlay Justification

FY 20/21

Account Code: 01 – 7010 – Fire/Rescue Equipment

Funding to purchase Capital Outlay Equipment.

Capital Outlay Equipment	\$10,000
Actual 18/19: \$3,598 Budgeted 19/20: \$10,000	Total \$10,000
Notes:	

Reserve/Contingency

General Fund – 01 – Fire

Reserve or Contingency Justification

FY 20/21

Account Code: 01 – 9034 – Reserved for Future Expenditure

Reserved for future expenditures that the District does not expect to expend during the current budget year.	
Reserved for future PERS Liability.	\$50,000
Actual 18/19: \$0 Budgeted 19/20: \$50,000	Total \$50,000
Notes:	

General Fund – 01 – Fire

Reserve or Contingency Justification

FY 20/21

Account Code: 01 – 9035 – Contingency

The contingency line item can only be utilized as follows:

Must be no more than 15% of the fund appropriation. Must be transferred into the appropriated line in order to be used. Must not be used as a savings account for future expenditures. Must be seen as a need in the current fiscal year but unable to specify as to the cost/need at the time of budget creation.

Contingency		\$100,000
Actual 18/19: \$0 Budgeted 19/20: \$100,000	Total	\$100,000

Notes:

Due to injured workers and conflagration fires. The District is continuing the contingency line item that can be utilized in this budget year.

General Fund

EMS

The EMS Unit of the proposed budget totals \$2,288,050. This is an increase of \$27,730 or 1%.

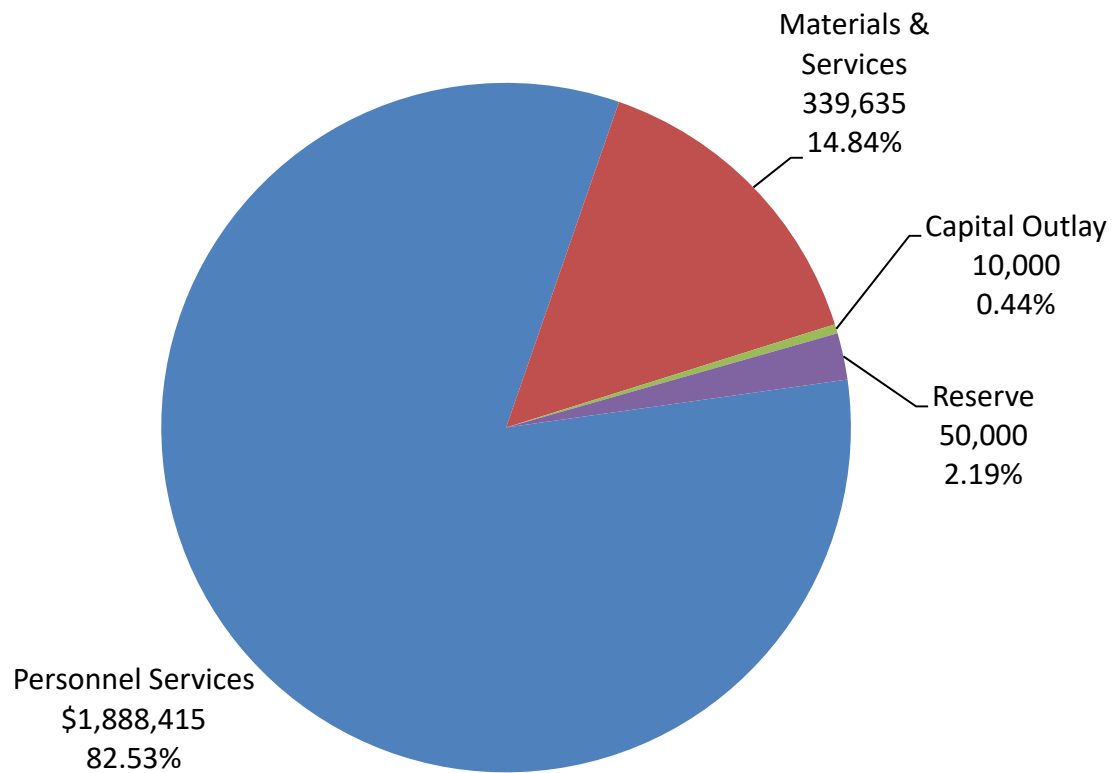
The Personnel Services section totals \$1,888,415 and includes Salaries & Wages and Benefits. Salaries increased by a 5% COLA and Health Insurance had a 5% increase. The unit includes twelve full time Firefighter/Medics and one part-time EMS Billing Manager.

The Materials & Services section totals \$339,635 and is a decrease of \$65,553. This category includes apparatus and equipment maintenance, tools and supplies and medical supplies. The large decrease is due to the reduction in fees for the GEMT program. In the 19/20 fiscal year, two years were processed, 2018 and 2019, therefore two sets of fees were incurred. There will only be one set of fees for 2020. There were other minor increases and decreases.

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.

FY 20/21 Proposed Budget General Fund - EMS



Category	19/20 Budget	% of Budget
Personnel Services	\$1,888,415	82.53%
Materials & Services	\$339,635	14.84%
Capital Outlay	\$10,000	0.44%
Reserve	\$50,000	2.19%
Totals	\$2,288,050	100%

Keizer Fire District
General Fund Expenditures
02 - EMS
FY 2020/21

					2020-21 PROPOSED BUDGET	2020-21 APPROVED BUDGET	2020-21 ADOPTED BUDGET
2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	Acct. #	EMS - PERSONNEL SERVICES			
857,042	868,876	886,091	5001	Salaries & Wages	934,066		
774,362	580,540	734,041	5002	Benefits	779,349		
169,777	105,274	175,000	5080	Overtime	175,000		
1,801,181	1,554,690	1,795,132		TOTAL PERSONNEL SERVICES	1,888,415		
2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	Acct. #	EMS - MATERIALS & SERVICES	2020-21 PROPOSED BUDGET	2020-21 APPROVED BUDGET	2020-21 ADOPTED BUDGET
9,949	11,745	30,000	6035	Apparatus Maintenance	28,500		
6,952	9,242	12,500	6040	Equipment Maintenance	12,500		
8,560	6,589	9,000	6070	Small Tools & Equipment	9,000		
73,598	78,278	95,450	6180	Medical Supplies	97,950		
10,839	13,169	15,000	6400	Fuel Expense	15,000		
224	0	500	6720	Printing & Publishing	0		
98,242	81,896	232,738	6727	Dues/Subscriptions/Fees	166,685		
10,000	10,000	10,000	6750	Other Professional Services	10,000		
218,364	210,920	405,188		TOTAL MATERIALS & SERVICES	339,635		
2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	Acct. #	EMS - CAPITAL OUTLAY	2020-21 PROPOSED BUDGET	2020-21 APPROVED BUDGET	2020-21 ADOPTED BUDGET
-	1,683	10,000	7045	Ambulance Equipment	10,000		
-	-	10,000		TOTAL CAPITAL OUTLAY	10,000		
2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	Acct. #	RESERVE/CONTINGENCY/TRANSFER	2020-21 PROPOSED BUDGET	2020-21 APPROVED BUDGET	2020-21 ADOPTED BUDGET
-	-	50,000	9034	Reserved for Future Expenditure	50,000		
-	-	50,000		TOTAL RESERVES	50,000		
2,019,945	1,765,609	2,260,320		TOTAL EMS EXPENDITURES	2,288,050		

General Fund – 02 – EMS

Personnel Services Justification

FY 20/21

Summary Sheet

Budget Account	Description	Budget Amount
5001	Salaries & Wages	\$934,066
5002	Benefits	\$779,349
5080	Overtime	\$175,000
Total		\$1,888,415
Actual 18/19: \$1,554,690 Budgeted 19/20: \$1,795,132		
Notes: FY 19/20 includes a 5% COLA. Benefits include a 5% increase to Health Insurance.		

General Fund – 02 – EMS

Personnel Services Justification

FY 20/21

Account Code: 02 – 5082 – 5210 - Benefits

Employee benefits required per IRS, State, Policy or Contract.

These items are out of our control unless changed in the appropriate policy or contract.

Budget Account	Description	Budget Amount
5082	Longevity Incentive	\$2,325
5083	Leave Payoff	\$20,000
5084	Wellness Incentive	\$2,400
5085	Education Incentive	\$13,125
5086	Preceptor Pay	\$1,200
5110	FICA (Payroll Tax – Soc. Security)	\$86,031
5115	SUTA (State Unemployment Tax)	\$1,299
5119	Workers Compensation Tax	\$715
5125	Health/Dental Insurance	\$294,783
5126	Medical Savings Plan/HRA Veba	\$39,000
5130	Life/Disability Insurance	\$10,096
5135	Retirement/PERS	\$305,220
5210	Physical Exams	\$3,155
Total		\$779,349
Actual 18/19: \$580,540		
Budgeted 19/20: \$734,041		

Notes:

FY 20/21 includes a 5% increase to Health/Dental Insurance.

General Fund – 02 – EMS

Personnel Services Justification

FY 20/21

Account Code: 02 – 5080 - Overtime

Funding for Overtime compensation in filling shifts due to vacation, sick leave, injury leave, training and conflagration as needed.

Overtime	\$125,000
Conflagration Overtime	\$50,000
Total	\$175,000
Actual 18/19: \$105,274 Budgeted 19/20: \$175,000	

Notes:

Materials & Services

General Fund – 02 – EMS

Materials & Services Justification

FY 20/21

Account Code: 02 – 6035 – Apparatus Maintenance

Funding to maintain apparatus. This includes repairs and routine maintenance only. Tires are on a replacement schedule.

<u>Apparatus</u>	<u>YTD</u>	\$26,000
M35		
M36		
M37		
M38		
Other		
Tires		\$2,500
Total		\$28,500
Actual 18/19: \$11,745		
Budgeted 19/20: \$30,000		

Notes:

Medic 38 has been added to the apparatus list. There are no additional expenses estimated with the addition of M38.

Diesel exhaust filters expense is no longer needed and was removed.

General Fund – 02 – EMS

Materials & Services Justification

FY 20/21

Account Code: 02 – 6040 – Equipment Maintenance

Funding for minor repairs and maintenance on District equipment.	
Annual PM Maintenance on Defibrillators, Aspirators, etc.	\$1,500
Annual ProCare Maintenance Protection on Power Pro/Power Load Cots	\$7,000
Misc. Equipment Maintenance	\$1,000
Unanticipated	\$3,000
Total	\$12,500
Actual 18/19: \$9,242 Budgeted 19/20: \$12,500	
Notes:	

General Fund – 02 – EMS

Materials & Services Justification

FY 20/21

Account Code: 02 – 6070 – Small Tools & Equipment

Funding for small tools and equipment not identified in other categories and not equivalent to capital outlay.

Small Tools	\$2,000
EMS Equipment Batteries	\$3,500
Misc. Replacement	\$3,500

Total	\$9,000
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Actual 18/19: \$6,589 Budgeted 19/20: \$9,000
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Notes:

General Fund – 02 – EMS

Materials & Services Justification

FY 20/21

Account Code: 02 – 6180 – Medical Supplies

Funding for the purchase of misc. medical supplies consisting of trauma supplies (bandages, splints, gloves, etc.); IV Solutions and supplies (catheters, IV's, needles, etc.); Cardiac Supplies (cardiac, airway, medications).

Trauma Supplies	\$16,700
Cardiac Supplies/Medications	\$40,000
IV Solutions	\$30,500
Biohazard Waste Disposal	\$750
Oxygen & Cylinder Rentals	\$7,500
Infectious Disease Control Supplies	\$2,500
Total	\$97,950
Actual 18/19: \$78,278	
Budgeted 19/20: \$95,450	

Notes.

The increase is for replenished Infectious Disease Control supplies after the Covid-19 Pandemic.

General Fund – 02 – EMS Materials & Services Justification FY 20/21

Account Code: 02 – 6400 – Fuel Expense

Funding for purchase of diesel fuel used in EMS vehicles.	
Diesel Fuel	\$15,000
Total	\$15,000
Actual 18/19: \$13,169 Budgeted 19/20: \$15,000	
Notes:	

General Fund – 02 – EMS Materials & Services Justification FY 20/21

Account Code: 02 – 6720 – Printing & Publishing

Funding for printing of pre-hospital report forms, standing orders and other misc. printing needs.

EMS Printing	\$0
Total	\$0
Actual 18/19: \$0 Budgeted 19/20: \$500	

Notes:

This is the third year of zero expense. It will be removed from the budget next fiscal year, but will remain on the historical data on the budget forms until there has been zero expense for four years.

General Fund – 02 – EMS

Materials & Services Justification

FY 20/21

Account Code: 02 – 6727 – Dues/Subscriptions/Fees

Association membership fees, dues and subscriptions. Ambulance vehicle and service licensing fees. Annual fee for electronic pre-hospital care reporting system.

Oregon Fire Chief's Assoc. (OFCA - Lifetime)	EMS Mgr.	\$65
Int'l. Assoc. Fire Chief's (IAFC)	EMS Mgr.	\$305
EMS Section OFCA	EMS Mgr.	\$50
EMS Insider	EMS Mgr.	\$225
ESO Solutions (Elec. Pre-Hospital Reporting)	District	\$9,000
ESO Health Data Exchange (HDE)	District	\$5,000
Medicare/Noridian Provider Enrollment Fee	District	\$550
Ambulance Vehicle & Service Licensing Fee	District	\$600
CLIA Lab Waiver Fee	District	\$150
Nat'l. Assoc. of EMS Physicians (NAEMP) Fee	District	\$200
EMS Recertification	All EMT's	\$4500
GEMT Fees		\$50,000
Misc.		\$1,000
Ambulance Billing Fee (\$19.50 per 4,000 billable calls)		\$78,000
Mailing Fees (\$3.00 per 4,000 billable calls)		\$12,000
Unanticipated Ambulance Billing		\$5,000
Total		\$166,685
Actual 18/19: \$81,896		
Budgeted 19/20: \$232,738		

Notes:

General Fund – 02 – EMS Materials & Services Justification FY 20/21

Account Code: 02 – 6750 – Other Professional Services

Funding for the District's Supervising Physician.	
Supervising Physician (Quarterly Payments)	\$10,000
Total	\$10,000
Actual 18/19: \$10,000 Budgeted 19/20: \$10,000	
Notes:	

Capital Outlay

General Fund – 02 – EMS

Capital Outlay Justification

FY 20/21

Account Code: 02 – 7045 – Ambulance & First Aid Equipment

Funding to purchase EMS related Capital Outlay items.	
Capital Outlay (Misc. Equipment)	\$10,000
Total	\$10,000
Actual 18/19: \$1,683 Budgeted 19/20: \$10,000	
Notes:	

Reserve

General Fund – 02 – EMS

Reserve Justification

FY 20/21

Account Code: 02 – 9034 – Reserved for Future Expenditure

Reserved for future expenditures that the District does not expect to expend during the current budget year.	
Reserved for future PERS Liability.	\$50,000
Total	\$50,000
Actual 17/18: \$0 Budgeted 18/19: \$50,000	
Notes:	

General Fund Training

The Training Unit of the proposed budget totals \$442,621. This is an increase of \$22,714 or 5%.

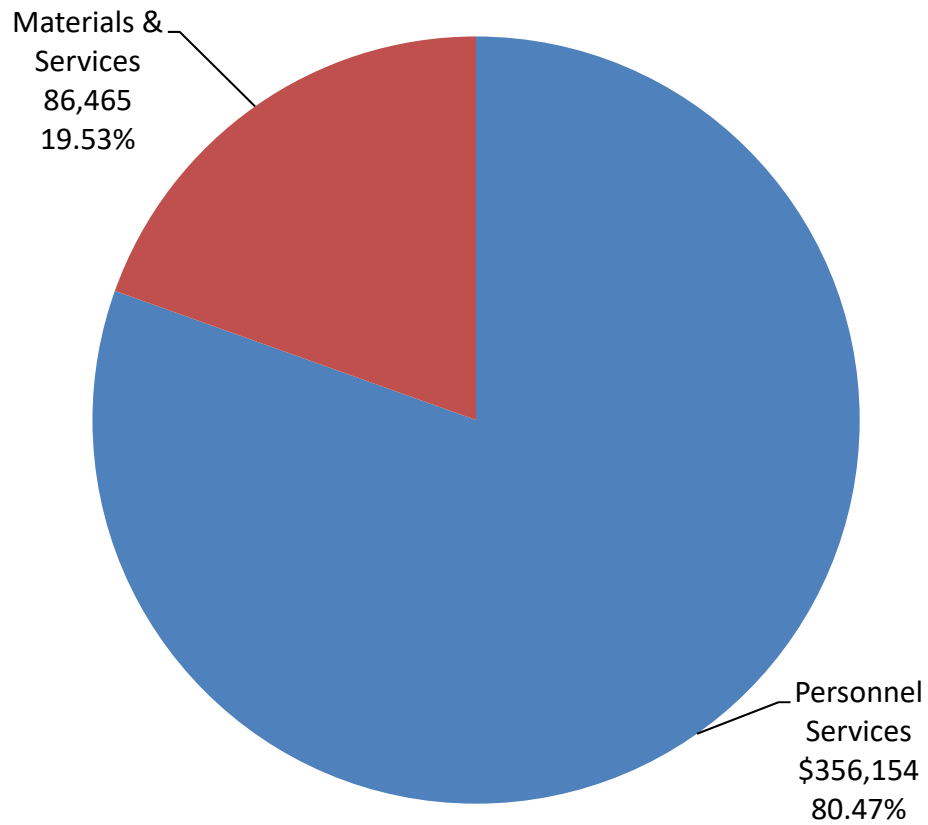
The Personnel Services section totals \$356,154 and includes Salaries & Wages, Benefits and the Volunteer Program. Salaries increased by a 5% COLA and a 5% increase to Health Insurance. Training includes one full time Division Chief.

The Materials & Services section totals \$86,465 and is an increase of \$12,500. This category includes Explorer Uniform's, training for all volunteer and career staff and training supplies. The increase is includes fees for Target Solutions (training program), Pierce Operator Training and Peer Fitness Training classes.

There are no Capital Outlay items in Training.

There are no reserves or contingency in Training.

FY 20/21 Proposed Budget General Fund - Training



Category	19/20 Budget	% of Budget
Personnel Services	\$356,154	80.47%
Materials & Services	\$86,465	19.53%
Totals	\$442,619	100%

Keizer Fire District
General Fund Expenditures
03 - Training
FY 2020/2021

					2020-21	2020-21	2020-21
2017-18	2018-19	2019-20			PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	BUDGET	Acct. #	TRAINING - PERSONNEL SERVICES	BUDGET	BUDGET	BUDGET
120,416	125,959	128,640	5001	Salaries & Wages	134,804		
85,914	105,407	113,550	5002	Benefits	117,600		
37,789	48,331	103,750	5090	Volunteer Program	103,750		
244,119	279,697	345,940		TOTAL PERSONNEL SERVICES - TRAINING	356,154		
2017-18	2018-19	2019-20			2020-21	2020-21	2020-21
ACTUAL	ACTUAL	BUDGET	Acct. #	TRAINING - MATERIALS & SERVICES	PROPOSED	APPROVED	ADOPTED
					BUDGET	BUDGET	BUDGET
225	225	1,000	6020	Volunteer Recruitment/Retention	1,000		
749	1,743	1,500	6140	Uniform's (Explorer)	1,500		
50,003	41,804	62,500	6600	Training	69,500		
2,066	5,396	6,400	6605	Training Supplies	4,900		
-	-	500	6715	Publicity & Advertising	500		
679	841	2,065	6727	Dues/Subscriptions/Fees	9,065		
53,722	50,009	73,965		TOTAL MATERIALS & SERVICES	86,465		
297,841	329,706	419,905		TOTAL TRAINING EXPENDITURES	442,619		

General Fund – 03 – Training Personnel Services Justification FY 20/21 Summary Sheet

Budget Account	Description	Budget Amount
5001	Salaries & Wages	\$134,804
5002	Benefits	\$117,600
5080	Volunteer Program	\$103,750
Total		\$356,154
Actual 18/19: \$279,697 Budgeted 19/20: \$345,940		
Notes: FY 20/21 includes a 5% COLA. Benefits include a 5% increase to Health Insurance.		

General Fund – 03 – Training Personnel Services Justification FY 20/21

Account Code: 03 – 5002 - Benefits

Budget Account	Description	Budget Amount
5083	Leave Payoff	\$10,000
5084	Wellness Incentive	\$200
5085	Education Incentive	\$900
5110	FICA (Payroll Tax – Soc. Security)	\$11,964
5115	SUTA (State Unemployment Tax)	\$172
5119	Workers Compensation Tax	\$52
5125	Health/Dental Insurance	\$27,361
5126	Medical Savings Plan/HRA Veba	\$3,000
5130	Life/Disability Insurance	\$1,346
5135	Retirement/PERS	\$41,917
5137	Deferred Compensation Match	\$10,183
5210	Physical Exams	\$10,505
Total		\$117,600
Actual 18/19: \$105,407 Budgeted 19/20: \$113,550		
Notes: FY 20/21 includes 5% increase to Health Insurance.		

General Fund – 03 – Training Personnel Services Justification FY 20/21

Account Code: 03 – 5090 – Volunteer Program

Funding for the Volunteer Program including the association and the volunteer retirement plan. Also includes funding for the student program and the volunteer resident program.

Volunteer Payments	
Volunteer Firefighters (30 Vol. @ \$596 per year)	\$18,000
Volunteer Association (\$1,750 per quarter)	\$7,000
Misc.	\$10,000
Student Program (3 students @ \$2,000 each quarter)	\$24,000
Volunteer Retirement (LOSAP – 4@ \$6,000 per year)	\$24,000
Volunteer Resident Program (3 @ \$5,250 annual Tuition reimbursement)	\$15,750
Volunteer Resident Program – Misc. Expenses	\$5,000
	Total
	\$103,750
Actual 18/19: \$48,331	
Budgeted 19/20: \$103,750	
Notes:	

Materials & Services

General Fund – 03 – Training Materials & Services Justification FY 20/21

Account Code: 03 – 6020 – Volunteer Recruitment

Funding for expenses associated with the recruitment and retention of volunteers. This may include newsletters, posters, length of service awards and related materials.

Volunteer Firefighters
Recruitment/Retention (non-grant)

\$1,000

Total

\$1,000

Actual 18/19: \$225
Budgeted 19/20: \$1,000

Notes:

General Fund – 03 – Training Materials & Services Justification FY 20/21

Account Code: 03 – 6139 – Uniforms/Explorer

Funding for the purchase of Explorer Uniforms.	
Uniform Expense	\$1,500
Total	\$1,500
Actual 18/19: \$1,743 Budgeted 19/20: \$1,500	
Notes:	

General Fund – 03 – Training Materials & Services Justification FY 20/21

Account Code: 03 – 6600 - Training

Funding for the costs incurred in sending and hosting career and volunteer personnel to classes, seminars, conferences and schools.

Conferences/Seminars	\$10,000
Website Training - IT	1,500
Firefighter Education (Includes EMS Training, PALS, PHTLS, etc.)	\$30,000
Board Member Training	\$1,000
Outside Instructors	\$8,000
Wellness Program	\$2,000
Volunteer Firefighter Education	\$10,000
Pierce Operator PM Training	\$6,000
Peer Fitness Training Classes	\$1,000
Total	\$69,500
Actual 18/19: \$41,804 Budgeted 19/20: \$62,500	
Notes: The increase is for Pierce Operator PM Training and Peer Fitness Training Classes.	

General Fund – 03 – Training Materials & Services Justification FY 20/21

Account Code: 03 – 6605 – Training Supplies

Funding for the purchase of supplies for fire and safety training.

Supplies	\$2,500
Hazmat Awareness Supply	\$250
IFSTA Manuals (6 x \$100 per year)	\$600
Water Rescue Supply	\$800
Liquid Smoke Supply	\$250
Misc.	\$500
Total	\$4,900
Actual 18/19: \$5,396 Budgeted 19/20: \$6,400	
Notes: The decrease is due to the removal of training foam.	

General Fund – 03 – Training Materials & Services Justification FY 20/21

Account Code: 03 – 6715 – Publicity & Advertising

Funding for advertising for recruitment and retention of volunteer staff.	
Advertisements for Recruitment	\$500
Total	\$500
Actual 18/19: \$0 Budgeted 19/20: \$500	
Notes:	

General Fund – 03 – Training Materials & Services Justification FY 20/21

Account Code: 03 – 6727 – Dues/Subscriptions/Fees

Association memberships, fees, dues. Recertification fees.

Oregon Fire Chief's Assoc. (OFCA)	Div. Chief	\$90
OFCA – Safety Officer	Div. Chief	\$25
Int'l. Assoc. Fire Chief's (IAFC)	Div. Chief	\$280
DPSST Fingerprint Fee for Certifications (8 @ \$40 per year)		\$320
Recertification Fees (Not EMS Related)		\$500
EVT Mechanic (1 @ \$60) Every 5 years		
Peer Fitness Trainer (4) (2 @ \$350 each year)		\$350
SCBA Tech. (3 @ \$995) – Every six years		
Water Rescue (6) (Initial, no recent)		
Exam Fees		\$500
Target Solutions		\$7,000
Total		\$9,065
Actual 18/19: \$841		
Budgeted 19/20: \$2,065		
Notes:		
The increase is for the training program Target Solutions. This is an annual fee.		

Bond Capital Projects Fund

The opening fund balance for the Bond Capital Projects Fund is budgeted at \$1,877,207. It is estimated that this fund will accrue interest in the amount of \$100. This fund balance is the amount remaining from the sale of the second set of bonds sold in February 2020.

The Capital Outlay category is budgeted at \$1,177,207 with expenditures projected at \$343,210 for Equipment, \$256,537 for Fire Apparatus, \$537,460 for Medic Apparatus and \$40,000 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 \$700,000. These funds are for the future purchase of a Type I Engine.

Keizer Fire District

08 – Bond Capital Projects Fund

FY 2020/2021

				Bond Capital Projects Fund Resources	2020-21 PROPOSED BUDGET	2020-21 APPROVED BUDGET	2020-21 ADOPTED BUDGET
2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	Acct. #	REVENUE			
330,218	271,743	2,651,386		Fund Balance - July 1	1,877,207		
				Interest	100		
330,218	271,743	2,651,386		TOTAL RESOURCES	1,877,307		
330,218	271,743	2,651,386		FUND BALANCE	1,877,307		
				Bond Capital Projects Fund Expenses	2020-21 PROPOSED BUDGET	2020-21 APPROVED BUDGET	2020-21 ADOPTED BUDGET
2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET					
55,539	32,063	326,686	8210	Equipment	353,904		
2,936	-	419,974	8220	Fire Apparatus	256,537		
-	-	0	8230	Medic Apparatus	537,460		
		-		8230a - Braun Int'l. Medic Unit	-		
-	-	50,000	8240	Staff/Misc. Vehicles			
				8240d - Staff Vehicle	40,000		
58,475	32,063	225,000		TOTAL BOND EXPENDITURES	1,177,207		
271,743	239,680	1,854,726		Unappropriated Ending Fund Balance	700,000		
330,218	271,743	2,651,386		FUND BALANCE	1,877,207		

08 – Bond Capital Projects Fund

Revenue Justification

FY 20/21

Account Code: 08 – Beginning Fund balance

The beginning fund balance is projected for July 1, 2020.

Projected Beginning Balance- 2020 General Obligation Bond-Series 2	\$1,877,207
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Total	\$1,877,207
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Actual 18/19: \$271,743 Budgeted 19/20: \$2,651,386	
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Notes:

08 – Bond Capital Projects Fund

Revenue Justification

FY 20/21

Account Code: 08 – Interest

Earned interest in the money market account.	
Interest	\$100
Total	\$100
Actual 18/19: \$0 Budgeted 19/20: \$0	
Notes:	

08 – Bond Capital Projects Fund

Revenue Justification

FY 20/21

Account Code: 08 – Unappropriated Ending Fund Balance

The remaining amount not reserved or expected to be spent during the year.	
Reserved for a Type 1 Engine	\$700,000
Total	\$700,000
Actual 19/20: \$239,680 Budgeted 19/20: \$1,854,726	
Notes:	

08 – Bond Capital Projects Fund Capital Outlay Justification FY 20/21

Account Code: 08 – 8210 - Equipment

Projected equipment purchases in current fiscal year.	
From 2020 G.O. Bond- Series 2	
Equipment- EMS Equipment, Hoses, Small Tools, Etc.	\$343,210
Total	\$343,210
Actual 18/19: \$32,063 Budgeted 19/20: \$326,686	
Notes:	

08 – Bond Capital Projects Fund Capital Outlay Justification FY 20/21

Account Code: 08 – 8220 – Fire Apparatus

Projected fire apparatus purchases in current fiscal year.	
From 2020 G.O. Bond- Series 2	
Fire Apparatus- Type VI Engine	\$256,537
Total	\$256,537
Actual 18/19: \$0 Budgeted 19/20: \$419,974	
Notes:	

08 – Bond Capital Projects Fund Capital Outlay Justification FY 20/21

Account Code: 08 – 8230 – Medic Apparatus

Projected medic apparatus purchases in current fiscal year.	
From 2020 G.O. Bond- Series 2	
Medic Apparatus	\$537,460
Total	\$537,460
Actual 18/19: \$0 Budgeted 19/20: \$0	
Notes:	

08 – Bond Capital Projects Fund Capital Outlay Justification FY 20/21

Account Code: 08 – 8240 – Staff/Misc. Vehicles

Projected apparatus purchases in current fiscal year.	
From 2020 G.O. Bond - Series 2	
Staff Vehicle	\$40,000
Total	\$40,000
Actual 18/19 \$0 Budgeted 19/20: \$50,000	
Notes:	

Bond Repayment Fund

Tax revenue needed to fulfill Bond payments in the current year are budgeted at \$354,956. The estimated working capital is \$350, previously levied taxes of \$1,000, interest of \$1,000 and estimated taxes to be received of \$352,606.

FY 20/21 budgets two principal payments for a total of \$185,000 and four interest payments for a total of \$169,956.

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. The grossed up amount of taxes estimated to be received is \$379,146 at a 93% collection rate.

Keizer Fire District

10 – Bond Fund

FY 2020/2021

				Bond Fund Resources	2020-21	2020-21	2020-21
2017-18	2018-19	2019-20			PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	BUDGET	Acct. #	REVENUE	BUDGET	BUDGET	BUDGET
19,188	26,355			Working Capital	350		
				Previously Levied Taxes	1,000		
				Interest	1,000		
302,917	307,485	211,000	4010	Taxes, Current Year	352,606		
322,205	334,764	211,000		TOTAL RESOURCES	354,956		
				Bond Fund Expenses	2020-21	2020-21	2020-21
2017-18	2018-19	2019-20			PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	BUDGET		Bond Payments	BUDGET	BUDGET	BUDGET
180,000	195,000	100,000	6771	Principal Payment- Series 1	105,000		
			6771	Principal Payment- Series 2	80,000		
57,875	55,175	51,275	6772	Interest Payment- Series 1	50,650		
57,875	55,175	51,275	6772	Interest Payment- Series 1	50,650		
			6772	Interest Payment- Series 2	42,639		
			6772	Interest Payment- Series 2	26,017		
295,570	305,350	202,550		TOTAL EXPENSES	354,956		
		12,723		Unappropriated Ending Fund Balance			
26,355	29,414			Ending Fund Balance			
322,105	334,764	211,000		FUND BALANCE	354,956		

10 – Bond Fund

Revenue Justification

FY 20/21

Account Code: 10 – 4010 – Taxes, Current

Property tax levy for the current year. Per Oregon Budget Law, these funds are typically grossed up in order to compensate for the 93% collection rate so that the actual amount of funding can be collected.

Projected tax rate not to exceed \$.14.

Taxes, Current (Taxes need $\$352,606 / .93 = \$379,146$)	\$379,146
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Total	\$379,146
Actual 18/19: \$334,764 Budgeted 19/20: \$211,000	

Notes:

10 – Bond Fund

Revenue Justification

FY 20/21

Account Code: 10 – 4020 – Taxes, Current

Property tax estimated to be paid for the previous year.	
Taxes, Current	\$1,000
Total	\$1,000
Actual 18/19: \$924 Budgeted 19/20: \$0	
Notes:	

10 – Bond Fund

Revenue Justification

FY 20/21

Account Code: 10 – 4140- Interest & Dividends

Earned interest from the LGIP account.	
Interest	\$1,000
Total	\$1,000
Actual 18/19: \$0 Budgeted 19/20: \$0	
Notes:	

10 – Bond Fund

Materials & Services Justification

FY 20/21

Account Code: 10 – 6771 – Principal Payment

The scheduled bond principal payment for the 2016 G.O. Bond – Series 1 and 2020 G.O. Bond- Series 2.	
Principal Payment – Due 06/15/21- Series 1	\$105,000
Principal Payment- Due 06/15/21- Series 2	\$80,000
Total	\$185,000
Actual 18/19: \$195,000 Budgeted 19/20: \$100,000	
Notes:	

10 – Bond Fund

Materials & Services Justification

FY 20/21

Account Code: 10 – 6772 – Interest Payment

The scheduled bond interest payments for the 2016 G.O. Bond – Series 1 and 2020 G.O. Bond- Series 2.	
Interest Payment – Due 12/15/20- Series 1	\$50,650
Interest Payment- Due 12/15/20- Series 2	\$42,639
Interest Payment – Due 06/15/21-Series 1	\$50,650
Interest Payment – Due 06/15/21- Series 2	\$26,017
Total	\$169,956
Actual 18/19: \$110,350 Budgeted 19/20: \$102,550	
Notes:	

Keizer Fire District Proposed Budget FY 2020/2021



Keizer Fire District General Fund Resources FY 2020/2021

					2020-21	2020-21	2020-21
2017-18	2018-19	2019-20			PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	BUDGET	Acct. #	RESOURCES	BUDGET	BUDGET	BUDGET
2,787,285	4,680,450	4,400,000		Net Working Capital	4,139,345		
4,310,123	4,506,828	4,665,970	4010	Taxes, Current Year	4,680,947		
87,099	165,991	90,000	4020	Taxes, Prior Year	90,000		
70,049	69,942	77,599	4030	911 Tax	90,868		
1,675,165	1,630,853	1,700,000	4110	Ambulance Revenue	1,700,000		
37,754	39,136	32,000	4120	Capital Fire Med	32,000		
83,148	140,199	100,000	4140	Interest & Dividends	100,000		
117,258	49,264	9,000	4150	Miscellaneous	9,000		
229,858	0	11,500	4155	Grants	11,500		
303,707	129,681	216,103	4156	Conflagration Reimbursement	100,000		
		383,979	4157	GEMT Revenue	175,000		
9,701,446	11,412,344	11,622,391		TOTAL RESOURCES	11,128,660		
3,130,601	5,162,837	3,525,800		Unappropriated Ending Fund Balance	2,229,067		

Keizer Fire District
General Fund Expenditures
00 - Administration
FY 2020/2021

					2020-21	2020-21	2020-21
2017-18	2018-19	2019-20			PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	BUDGET	Acct. #	ADMIN - PERSONNEL SERVICES	BUDGET	BUDGET	BUDGET
320,035	347,238	330,311	5001	Salaries & Wages	352,119		
235,263	350,110	228,889	5002	Benefits	342,990		
2,850	3050	3,250	5070	Board Members	3,250		
10,837	5487	12,000	5080	Overtime	12,000		
51,537	124,115	152,617	5120	Worker's Compensation Insurance	189,725		
775	745	1,400	5127	Cafeteria Plan (Flexible Spending)	1,400		
1,800	2143	3,200	5220	Employee Assistance Plan (EAP)	3,200		
623,097	832,888	731,667		TOTAL PERSONNEL SERVICES	904,684		
2017-18	2018-19	2019-20			2020-21	2020-21	2020-21
ACTUAL	ACTUAL	BUDGET	Acct. #	ADMIN - MATERIALS & SERVICES	PROPOSED	APPROVED	ADOPTED
					BUDGET	BUDGET	BUDGET
12,555	9,127	14,000	6010	General Operating Expense	14,000		
305,520	322,240	337,387	6015	Dispatch 911	352,330		
4,196	7,829	3,000	6025	Civil Service	4,500		
13,810	19,700	14,500	6062	Furniture	14,500		
37,747	46,456	33,500	6073	Building & Grounds Maintenance	86,925		
11,208	14,685	56,000	6074	Building Improvements	56,000		
7,525	9,610	12,000	6145	Supplies	12,000		
2,762	2,185	1,000	6200	District Meetings	1,500		
2,736	3,733	4,600	6210	District Events/911 Ceremony/Reception	4,600		
47,061	48,308	56,850	6300	Utilities	56,850		
19,227	19,218	26,650	6505	Communications	26,650		
27,996	27,307	38,675	6704	Computers & Network Expense	36,375		
4,621	4,823	9,850	6707	Office Supplies	7,600		
36,382	37,917	48,900	6710	Insurance & Fidelity Bond	48,900		
3,338	4,981	6,450	6715	Publications / Advertising	6,450		
245	114	4,600	6720	Printing & Publishing	4,600		
10,082	10,832	12,270	6727	Dues/Subscriptions/Fees	12,270		
66,233	76,283	105,500	6750	Other Professional Services	84,200		
0	16,134	0	6780	Election Expense	20,000		
					850,250		
613,244	681,479	785,732		TOTAL MATERIALS & SERVICES			
2017-18	2018-19	2019-20			2020-21	2020-21	2020-21
ACTUAL	ACTUAL	BUDGET	Acct. #	ADMIN - CAPITAL OUTLAY	PROPOSED	APPROVED	ADOPTED
					BUDGET	BUDGET	BUDGET
				CONTINGENCY & TRANSFERS			
-	-	20,000	9035	General Operating Contingency	20,000		
-	-	20,000		CONTINGENCY & TRANSFERS	20,000		
1,236,341	1,514,367	1,537,399		TOTAL ADMIN EXPENDITURES	1,774,934		

Keizer Fire District

General Fund Expenditures

01 - Fire

FY 2020/2021

					2020-21	2020-21	2020-21
2017-18	2018-19	2019-20			PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	BUDGET	Acct. #	FIRE - PERSONNEL SERVICES	BUDGET	BUDGET	BUDGET
1,444,594	1,511,040	1,883,235	5001	Salaries & Wages	2,141,156		
1,189,150	775,062	1,518,917	5002	Benefits	1,644,877		
241,998	206,492	195,000	5080	Overtime	195,000		
2,875,742	2,492,595	3,597,152		TOTAL PERSONNEL SERVICES	3,981,033		
2017-18	2018-19	2019-20			2020-21	2020-21	2020-21
ACTUAL	ACTUAL	BUDGET	Acct. #	FIRE - MATERIALS & SERVICES	PROPOSED	APPROVED	ADOPTED
					BUDGET	BUDGET	BUDGET
-	-	11,500	6022	Grant Expense	11,500		
30,368	29,491	31,000	6035	Apparatus Maintenance	31,000		
7,074	8,259	10,000	6040	Equipment Maintenance	10,000		
8,360	5,722	9,250	6070	Small Tools & Equipment	12,257		
8,369	5,044	30,800	6075	Radio Maintenance	50,800		
3,432	8,184	8,840	6080	Ladder & Hose Testing	8,840		
14,880	37,168	41,300	6100	FF Protective Equipment	47,600		
27,673	13,894	34,000	6140	Uniform's	34,000		
4,921	7,907	11,550	6160	Public Ed / Fire Prevention	11,200		
18,707	20,364	25,500	6400	Fuel Expense	25,500		
2,133	307	2,500	6620	Water Rescue Equipment	2,500		
990	1,339	1,000	6622	Health & Wellness Equipment	1,000		
669	5,954	16,760	6727	Dues/Subscriptions/Fees	16,760		
127,576	143,632	234,000		TOTAL MATERIALS & SERVICES	262,957		
2017-18	2018-19	2019-20			2020-21	2020-21	2020-21
ACTUAL	ACTUAL	BUDGET	Acct. #	FIRE - CAPITAL OUTLAY	PROPOSED	APPROVED	ADOPTED
					BUDGET	BUDGET	BUDGET
-	3,598	10,000	7010	Fire/Rescue Equipment	10,000		
13,800	-	-	7020	Ancillary Equipment	0		
13,800	3598	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		
3,017,118	2,639,824	3,991,152		TOTAL FIRE EXPENDITURES	4,403,990		

Keizer Fire District
General Fund Expenditures
02 - EMS
FY 2020/2021

					2020-21	2020-21	2020-21
2017-18	2018-19	2019-20			PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	BUDGET	Acct. #	EMS - PERSONNEL SERVICES	BUDGET	BUDGET	BUDGET
857,042	868,876	886,091	5001	Salaries & Wages	934,066		
774,362	580,540	734,041	5002	Benefits	779,349		
169,777	105,274	175,000	5080	Overtime	175,000		
1,801,181	1,554,690	1,795,132		TOTAL PERSONNEL SERVICES	1,888,415		
2017-18	2018-19	2019-20			2020-21	2020-21	2020-21
ACTUAL	ACTUAL	BUDGET	Acct. #	EMS - MATERIALS & SERVICES	PROPOSED	APPROVED	ADOPTED
					BUDGET	BUDGET	BUDGET
9,949	11,745	30,000	6035	Apparatus Maintenance	28,500		
6,952	9,242	12,500	6040	Equipment Maintenance	12,500		
8,560	6,589	9,000	6070	Small Tools & Equipment	9,000		
73,598	78,278	95,450	6180	Medical Supplies	97,950		
10,839	13,169	15,000	6400	Fuel Expense	15,000		
224	0	500	6720	Printing & Publishing	0		
98,242	81,896	232,738	6727	Dues/Subscriptions/Fees	166,685		
10,000	10,000	10,000	6750	Other Professional Services	10,000		
218,364	210,920	405,188		TOTAL MATERIALS & SERVICES	339,635		
2017-18	2018-19	2019-20			2020-21	2020-21	2020-21
ACTUAL	ACTUAL	BUDGET	Acct. #	EMS - CAPITAL OUTLAY	PROPOSED	APPROVED	ADOPTED
					BUDGET	BUDGET	BUDGET
-	1,683	10,000	7045	Ambulance Equipment	10,000		
-	-	10,000		TOTAL CAPITAL OUTLAY	10,000		
2017-18	2018-19	2019-20			2020-21	2020-21	2020-21
ACTUAL	ACTUAL	BUDGET	Acct. #	RESERVE/CONTINGENCY/TRANSFER	PROPOSED	APPROVED	ADOPTED
					BUDGET	BUDGET	BUDGET
-	-	50,000	9034	Reserved for Future Expenditure	50,000		
-	-	50,000		TOTAL RESERVES	50,000		
2,019,945	1,765,609	2,260,320		TOTAL EMS EXPENDITURES	2,273,550		

Keizer Fire District
General Fund Expenditures
03 - Training
FY 2020/2021

2017-18	2018-19	2019-20			2020-21	2020-21	2020-21
ACTUAL	ACTUAL	BUDGET	Acct. #	TRAINING - PERSONNEL SERVICES	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
120,416	125,959	128,640	5001	Salaries & Wages	134,804		
85,914	105,407	113,550	5002	Benefits	117,600		
37,789	48,331	103,750	5090	Volunteer Program	103,750		
244,119	279,697	345,940		TOTAL PERSONNEL SERVICES - TRAINING	356,154		
2017-18	2018-19	2019-20			2020-21	2020-21	2020-21
ACTUAL	ACTUAL	BUDGET	Acct. #	TRAINING - MATERIALS & SERVICES	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
225	225	1,000	6020	Volunteer Recruitment/Retention	1,000		
749	1,743	1,500	6140	Uniform's (Explorer)	1,500		
50,003	41,804	62,500	6600	Training	69,500		
2,066	5,396	6,400	6605	Training Supplies	4,900		
-	-	500	6715	Publicity & Advertising	500		
679	841	2,065	6727	Dues/Subscriptions/Fees	9,065		
53,722	50,009	73,965		TOTAL MATERIALS & SERVICES	86,465		
297,841	329,706	419,905		TOTAL TRAINING EXPENDITURES	442,619		

Keizer Fire District

08 – Bond Capital Projects Fund

FY 2020/2021

				Bond Capital Projects Fund Resources	2020-21 PROPOSED BUDGET	2020-21 APPROVED BUDGET	2020-21 ADOPTED BUDGET
2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	Acct. #	REVENUE			
330,218	271,743	2,651,386		Fund Balance - July 1	1,877,207		
				Interest	100		
330,218	271,743	2,651,386		TOTAL RESOURCES	1,877,307		
330,218	271,743	2,651,386		FUND BALANCE	1,877,307		
				Bond Capital Projects Fund Expenses	2020-21 PROPOSED BUDGET	2020-21 APPROVED BUDGET	2020-21 ADOPTED BUDGET
2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET					
55,539	32,063	326,686	8210	Equipment	353,904		
2,936	-	419,974	8220	Fire Apparatus	256,537		
-	-	0	8230	Medic Apparatus	537,460		
		-		8230a - Braun Int'l . Medic Unit	-		
-	-	50,000	8240	Staff/Misc. Vehicles			
				8240d - Staff Vehicle	40,000		
58,475	32,063	225,000		TOTAL BOND EXPENDITURES	1,177,207		
271,743	239,680	1,854,726		Unappropriated Ending Fund Balance	700,000		
330,218	271,743	2,651,386		FUND BALANCE	1,877,207		

Keizer Fire District

10 – Bond Fund

FY 2020/2021

				Bond Fund Resources	2020-21	2020-21	2020-21
2017-18	2018-19	2019-20			PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	BUDGET	Acct. #	REVENUE	BUDGET	BUDGET	BUDGET
19,188	26,355			Working Capital	350		
				Previously Levied Taxes	1,000		
				Interest	1,000		
302,917	307,485	211,000	4010	Taxes, Current Year	352,606		
322,205	334,764	211,000		TOTAL RESOURCES	354,956		
				Bond Fund Expenses	2020-21	2020-21	2020-21
2017-18	2018-19	2019-20			PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	BUDGET		Bond Payments	BUDGET	BUDGET	BUDGET
180,000	195,000	100,000	6771	Principal Payment- Series 1	105,000		
			6771	Principal Payment- Series 2	80,000		
57,875	55,175	51,275	6772	Interest Payment- Series 1	50,650		
57,875	55,175	51,275	6772	Interest Payment- Series 1	50,650		
			6772	Interest Payment- Series 2	42,639		
			6772	Interest Payment- Series 2	26,017		
295,570	305,350	202,550		TOTAL EXPENSES	354,956		
		12,723		Unappropriated Ending Fund Balance			
26,355	29,414			Ending Fund Balance			
322,105	334,764	211,000		FUND BALANCE	354,956		

Sample Motion to approve the budget:

I move that the budget committee of Keizer Fire District approve the budget for the 2020/2021 fiscal year in the amount of \$13,360,823.

Sample motion to approve taxes:

I move that the budget committee of Keizer Fire District approve property taxes for the 2020/2021 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 \$354,956 for the general obligation bond levy.

I further move that the budget committee approve Resolution 2020-04 as presented.

KEIZER RURAL FIRE PROTECTION DISTRICT

RESOLUTION OF BUDGET COMMITTEE TO APPROVE BUDGET

Resolution No. 2020-04

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 13, 2020 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 \$365,934 for the bonded debt fund.

APPROVED by the Budget Committee of the Keizer Rural Fire Protection District this 13th day of May 2020.

Budget Committee Chair

ATTEST:

Budget Committee Secretary

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