Mist-Birkenfeld Rural Fire Protection District

12525 Highway 202, Mist, OR 97016 | (503) 755-2710 Fax (503) 755-2556

BUDGET DOCUMENT

FISCAL YEAR

2020-2021

Prepared by Budget Officer
Chief Joe Kaczenski

"Service Beyond The Call"

2020-2021 BUDGET DOCUMENT

TABLE OF CONTENTS

SECTION 1: BUDGET MEETING INFORMATION

- Agenda for First Meeting
- Proposed Calendar
- Committee Membership and District Board
- Your Fire District
- Mission Statement
- Current Apparatus Locations
- Budget Committee Notice

SECTION 2: BUDGET MESSAGE

- Budget Message for fiscal year 2020-2021
- DRAFT copy of Resolution 2020-2021 B

SECTION 3: BUDGETING AND PROPERTY TAXES

- Oregon Local Budgeting and Property Taxes are available online at *Oregon.gov/dor*.

SECTION 4: DETAIL SHEETS

- Personal Services Cost Detail
- Budget Detail and History
- Worksheet for Personal Services, Misc. Income and Grants

SECTION 5: BUDGET WORKSHEETS

- Budget Worksheets
  - Detailed Expenditures (Gen. Fund)
  - Anticipated Resources (Gen. Fund)
  - Capital Reserve Fund (Reserve)
  - Personnel Services (Reserve)

SECTION 1

MIST-BIRKENFELD RURAL FIRE PROTECTION DISTRICT
12525 HWY 202, Mist, OR 97016
(503)755-2710 or (503)755-0510
Via Virtual Meeting at Gotomeeting.com
https://global.gotomeeting.com/join/481154997
Access Code: 481-154-997
Toll Free: 1-877-309-2073

April 28, 2020
7PM

2020-2021 BUDGET COMMITTEE AGENDA

THIS AGENDA WILL SERVE FOR ALL SUBSEQUENT BUDGET COMMITTEE MEETINGS UNTIL THE BUDGET IS APPROVED. AGENDA WILL RESUME WHERE MEETINGS ARE RECESSED.

I. Call to Order (*Board President*)

II. Flag Salute

III. Roll Call

IV. Election of Budget Committee Officers
   a. Chair (*Directs meeting after elected*)
   b. Vice Chair
   c. Secretary

V. Receive the Proposed Budget and Message
   a. Budget Officer: Chief Joe Kaczenski
   b. Budget Message
   c. Budget Detail

VI. Discussion
   a. Committee Member Comment
   b. Public Comment

VII. Additional Meetings

VIII. Adopt Budget (motion)

IX. Adopt Tax Rate (motion)

X. Adjourn

MIST-BIRKENFELD RURAL FIRE PROTECTION DISTRICT

12525 HIGHWAY 202, MIST, OREGON 97016
(503) 755-2710 FAX (503) 755-2556

BUDGET COMMITTEE MEMBERS 2020-2021

3 YEAR TERMS

TERM ENDS	POSITION	NAME	ADDRESS	PHONE
12/31/2022	1	Merle Noakes	67872 Nehalem HWY N Vernonia, Oregon 97064	(503) 429-0115
12/31/2021	2	Alex Berg	69776 Fishhawk Rd Birkenfeld, OR 97016	(503)755-2274
12/31/2021	3	Mary Crawford	68998 Northbank Rd. Birkenfeld, Oregon 97016	(503)755-0510
12/31/2022	4	Thomas Miller	67777 Nehalem Hwy North Vernonia, Oregon 97064	(503)801-7692
12/31/2022	5	Peggy Cahill	85924 Cahill Rd. Birkenfeld, Oregon 97016	(503) 755-2444

BOARD MEMBERS

4 Year Terms

TERM ENDS				
06/30/2023	1	David Crawford	68998 Northbank Rd. Birkenfeld, Oregon 97016	(503) 755-0510
06/30/2023	2	Joanie Jones	69099 North Bank Rd Birkenfeld, Oregon 97016	(503) 755-0303
06/30/2021	3	Mark Kaminski	46526 Old 77 Vesper Ln. Birkenfeld, Oregon 97016	(503) 755-2401
06/30/2021	4	D. Scott Carpenter	P.O. Box 83 Seaside, Oregon 97138	(503) 468-8083
06/30/2021	5	Barbara Smith	9958 Beach Drive Birkenfeld, Oregon 97016	(503) 755-9425

MIST-BIRKENFELD RURAL FIRE PROTECTION DISTRICT
12525 HWY 202 Mist, OR 97016
(503)755-2710 or (503)755-0510

Budget Calendar

2020-2021 Fiscal Year

Feb. 18:	Approve Budget Calendar
Feb. 25:	Prepare Proposed Budget
April 7:	Publish Meeting Notice, 1st Budget Committee Meeting (not more than 30 days before meeting)
April 14:	Second Meeting Notice (at least 5 days after 1st notice, not less than 5 days before meeting)
April 21:	Distribute Budget Document
April 28:	Budget Committee Meeting 7pm (Additional meetings scheduled as necessary)
by May 14:	Budget Committee approves Budget
April 29 Or May 21:	Publish Budget Summary & Notice (Dependent on Budget Hearing Date)
May 21*:	Budget Hearing (governing body) 7pm
June 16*:	Budget Hearing (governing body) 7pm (TBD after B.C. Approves budget)
June 16:	Enact resolutions to: • Adopt Budget • Make appropriations • Impose & categorize taxes
Prior to July 15*:	Submit tax certifications with tax assessors of Clatsop & Columbia Counties.
Prior to Sept. 30*:	Send copy of all budget documents to Clatsop & Columbia County Clerks.

Budget Officer: Chief Joe Kaczenski

*Once the Budget is approved by the Budget Committee, it will go before the Board of Directors at the next available Board Meeting.

ORS 305.820(2) states that if any deadline that needs to be filed to tax collector or county falls on a weekend or holiday, then the deadline is extended to the next business day.

THE FIRE DISTRICT

Mist-Birkenfeld Rural Fire Protection District is a local government agency which provides fire suppression, emergency medical and rescue services to the community at large. The district encompasses about 135 square miles and supports a local population of about 1388. The district is also responsible to provide emergency medical assistance and transport within Ambulance Service Area 6 which includes the fire district and an additional area totaling 165 square miles. Currently we have a Fire Chief, Deputy Chief, Assistant Chief, Administrative Chief, Administrative Supervisor and an Administrative Assistant in addition to a staff of 54 volunteers, Directors, Officers, Firefighters, EMS personnel, Rescue personnel and support staff.

The Main Station is the center of operations with 5 sub-stations strategically located within the four response group areas in the district. Our responses originate from the Main Station on Highway 202 and/or respond out of Peterson Station near Apiary Junction on Nehalem Highway North, Burris Station in the Natal area, Fishhawk Station on Fishhawk Lake, and Sager Station on Highway 202. The district's apparatus inventory includes four Structural Engines, four Water Tenders, three Type 6 Wildland Interface Engines, one Type 3 Wildland Interface Engine, two Ambulances, one Medium Duty Rescue, one Rehab unit, one Paramedic Quick Response unit, two Utility vehicles, two Command vehicles, and one Search and Rescue/Fire UTV.

Flemming Pond, at capacity, is estimated to hold 3.8 million gallons of water. Mist-Birkenfeld RFPD has 17,600 gallons of water, distributed on 12 different apparatus, that is available at all times. Our emergency water supply is currently adequate for district needs.

Our personnel are active and respected throughout our home region. Members of the District participate in such varied activities as Columbia 911 Advisory committee, the Lower Columbia Training Officers Association, Clatsop and Columbia County Fire Investigation Teams, Oregon Fire Service Office Administrators, and various other community and emergency activities.

Our volunteers and staff are committed to meeting the emergency needs of this community and dedicate themselves sacrificially to training and response to ensure that those needs are met.

Mission

The mission statement of the Mist-Birkenfeld Fire Protection District is a straightforward statement reflecting the organization's identity, purpose and scope. Our mission is accomplished through community involvement, preparation, and efficient delivery of quality service.

"The Mission of Mist-Birkenfeld RFPD is to prevent or minimize the loss of life and property by providing fire suppression, rescue, and emergency medical services; to mitigate the consequences of natural or man made disasters; to educate its patrons in fire safety and first aid; and to provide other public support services using all available resources to accomplish these goals."

Vision

The vision statement of the fire district describes the level of service the district is committed to achieving within the greater community encompassed by the fire district. This vision is a standard by which we choose to measure the service provided to those we serve.

"The Mist-Birkenfeld Rural Fire Protection District is committed to providing superior service with the highest levels of dignity, professionalism and caring to all those who live, work or play in our community".

Values

The value statement of the fire district describes those values which embrace the culture of the region and are important to the community in which we operate. These values reflect how the district expects to be judged by the community it serves.

The Mist-Birkenfeld RFPD is committed to the following values:

-Innovation and Tradition
-Caring & Respect
-Pride & Integrity
-Trust & Cooperation
-Diversity & Support

Motto

"**Service Beyond The Call"**

District Goals

1. The reduction of injury and loss of life from fire.
2. The reduction of property loss from fire.
3. Provide the public with pre-hospital emergency medical assistance.
4. Fire prevention through public awareness and education.
5. Provide public education in basic life support and safety matters.
6. Assist the public in times of natural or man-made emergencies.
7. Provide the public related non-emergency service as a secondary activity.

Core Values

The core values of the fire district are those values we hold which form the foundation on which we perform work and conduct ourselves. They are the basic elements and practices we use every day in everything we do.

- ***Service***
- ***Honor***
- ***Integrity***
- ***Professionalism***
- ***Dedication***
- ***Safety***

Service- Deliver the best possible service to the public, which may extend beyond the call.
Honor- Be loyal, proud, and respectful of our profession, our District, our members past and present, our history, and our community.
Integrity- Have a firm adherence to honest and ethical behavior, and a high code of accountability, self-discipline, and moral conduct.
Professionalism- Conduct ourselves in a manner befitting the oath we swore to uphold, strive to continually improve skills and abilities, and exude a confidence and trust that others may depend on.
Dedication- Be committed to the objectives of our mission and vision, and have the faithful observance of duty in order to fulfill our obligations.
Safety- Ensure that our actions promote safety for ourselves, our fellow District personnel, other agency members, and the public we serve whenever possible.

Axioms

1. Members are honest, dependable and responsible individuals
2. Members are committed to and seek responsibility for the success of the team
3. Members exercise independent action within a framework of direction and authority
4. Members are committed to serving the public
5. Members are self-motivated and enthusiastic

Expectations

All personnel are expected to:

1. Take initiative and responsibility for providing positive solutions to challenges
2. Attempt to solve problems at the lowest level possible
3. Respond positively and quickly to direction and authority
4. Be accountable for their actions
5. Act with honesty, integrity and use good judgment
6. Develop and actively promote pride in the organization
7. Work to exceed the expectations of the public, members of our District and other agencies
8. Maintain the highest degree of operational readiness at all times and protect and care for all fire department property
9. Strive to improve in the performance of their job functions through quality, quantity, and efficiency - seek perfection in yourself and others, expect excellence and discourage mediocrity
10. Demonstrate professionalism through attitude, aptitude, appearance, and character
11. Maintain physical fitness at all times
12. Support and promote the values of our organization
13. Show respect to the public and co-workers at all times, and treat people fairly and consistently
14. Work to develop the community's trust and respect for our organization
15. Communicate positively, honestly and completely
16. Be an active listener
17. Work safely and seek enjoyment in their work
18. Promote public safety through a commitment to the prevention of accidents and emergencies and successful mitigation when they occur
19. Inspire others to achieve the highest levels of their ability through encouragement, support and empowerment.
20. Be a team player- promote our unity of purpose.

All officers are expected to:

1. Meet regularly with personnel, providing information, addressing rumors with facts and promoting the policies and goals of the organization
2. Be positive, effective leaders. Lead by example and be good followers when appropriate
3. Be mentors and trainers, recognize good performance and reward it often
4. Speak positively of the organization and its members

MIST-BIRKENFELD RFPD

APPARATUS ASSIGNMENTS

Main Station
E461
M461
R461
WT461
M462
WT463
RH460 (Rehab Unit)
U461
U464
E46 ½

Sager Station
E462
WT462
BR462
U460
BR463

Fishhawk Station
E463
U462
U463

Peterson Station
E464
WT464
BR464

Burris Station
Heavy Brush 460
E4664

Birkenfeld Station
E465

Misc Units

C46	Kaczenski, Joe
4601	Busch, Mary Lou
4602	Berg, Ann
4603	Berg, Nick
4604	Crawford, Dave
4605	Beck, Don
4607	Dass, Brent

Mist-Birkenfeld Rural Fire Protection District
12525 HWY 202 Mist, OR 97016
(503) 755-2710 FAX (503) 755-2556

Due to the Covid-19 Pandemic, the public meeting of the 2020-2021 Mist-Birkenfeld RFPD Budget Committee will be held via video-conference on Tuesday, April 28, 2020, at 7:00 PM. This video-conference is a meeting where deliberation of the Budget Committee will take place. Any person may attend this meeting and discuss the proposed programs with the Budget Committee. To Join go to https://global.gotomeeting.com/join/481154997 or dial in using the toll-free number: 1-877-309-2073 Access Code: 481-154-997

BUSINESS TO BE CONDUCTED AT THIS MEETING WILL BE:

- Election of Officers
- Presentation of Budget Message
- Presentation of Budget Document
- Discussion of the Budget Document
- Public Testimony
- Scheduling of possible future meetings

The proposed budget document will be available for inspection on April 21, 2020 at the Mist-Birkenfeld Main Station at 12525 Hwy 202, Mist, Oregon, during the hours of 9:00 am to 5:00 pm.

Joe Kaczenski
Budget Officer

SECTION 2

MIST-BIRKENFELD RURAL FIRE PROTECTION DISTRICT
12525 HWY Mist, OR 97016
(503)755-2710 or (503)755-0510
Fax (503)755-2556

April 21, 2020

BUDGET MESSAGE
Presentation of the 2020-2021 Budget

Introduction:
Welcome to the 2020-2021 Budget Committee. Thank you for taking the time to participate in this process. Your input is important to us, so please read through the following documents carefully. As always, feel free to call any time with questions or concerns. If you have a concern with any part of the budget document, please contact me. It is always easier to make a needed adjustment before the meeting if one is needed.

Tax Limitations:

Measure 5
The Oregon constitution sets limits on the amount of property tax that can be collected from each property tax account. These limits are often called the "Measure 5 Limits." To calculate these limits, taxes are divided into categories described in the constitution. The categories are:

- education
- general government

Some taxes, usually for general obligation bonds, are not subject to limitations.

The limits are $5 per $1,000 of real market value (RMV) for education taxes and $10 per $1,000 of RMV for general government taxes. If taxes in either category exceed the limit for that property, the taxes are reduced or "compress" until the limit is reached. Local option taxes are compressed first. If the local option tax is compressed to zero, and the limit still hasn't been reached, the other taxes in the category are proportionally reduced. These limits are based on the RMV of the property, not the "taxable assessed value."

Measure 50
Measure 50 rolled back the 1997-98 assessed (taxable) value of each property to 90% of its 1995-96 value. This is known as Maximum Assessed Value (MAV). Adjustments to MAV are made for items such as new construction. Measure 50 limits future growth on MAV to 3% annually unless it exceeds the real market value (RMV). Taxes are based on the lower of RMV or MAV, which is known as assessed value (AV).

Exceptions to the 3% cap are items such as new construction, remodeling, new subdivisions, and rezoning which may increase assessed value and taxes more than 3%. AV can also increase more than 3% when Real Market Value is less than Maximum Assessed Value and market values are increasing.

Measure 50 allows voters to approve new short-term local option levies to fund additional services or approve bond measures for capital improvements. These are outside the permanent rate limits and need to be approved at a general election or an election with at least a 50% turnout (double majority).

Spending Limitations:
Once the budget is adopted by the Board of Directors, it forms a spending limitation for the new fiscal year. The Budget Resolution allocates the approved funds for each major category in the General Fund, Capital Reserve Fund and Employee Benefits Reserve Fund. Those allocations provide the primary spending limitations for the year. With Board approval, funds may be transferred within each allocated category as is needed to deal with unforeseen needs or emergency events, but spending may NOT exceed the total of the allocations for that category.

Major Projects: Planned(Plan), in Progress(Prog), or Completed(Comp)
Note: Short Term defines projects planned for completion this fiscal year. Long Term defines projects currently being considered for future fiscal years.

Sager Creek Station
Short Term Projects:
- Install cabinets, work bench, propane heater and LED lights over the work bench. (Plan)
- Replace exterior lights with more efficient LED's. (Plan)
- Finish construction of turn out rack and benches. (Prog)
- Finish installation of surveillance camera system. (Comp)

Long Term Projects:
- Install station generator. (Plan)

Fishhawk Station
Short Term Projects:
- Install new LED exterior lights. (Plan)
- Replace interior lights with LED's. (Plan)
- Finish installation of camera surveillance system. (Comp)

Long Term Projects:
- Repainting exterior. (Plan)
- Replace water tank. (Plan)

Peterson Station
Short Term Project:
- Repaint exterior. (Comp)

Long Term Project:
- Replace metal roof. (Plan)

Birkenfeld Station

Short Term Projects:

— Repaint exterior. (Plan)
— Make and install sign. (Plan)

Long Term Project:

— Change the configuration of the front from two doors to a single 18'X12'. (Plan)
— Replace metal roof. (Plan)
— Concrete entry ramp. (Plan)

Main Station

Short Term Projects:

— Install shower room lockers and benches. (Plan)
— Refinish restroom, showers, and washroom floors. (Plan)
— Remove and replace Carpet. (Plan)
— Replace gutters. (Prog)
— Finish installation of upgraded surveillance camera system. (Comp)
— Concrete curb stops installed and painted. (Prog)
— Cover for the fuel dock. (Plan)
— Station beautification project. (Prog)
— Repair flagpole. (Plan)
— Repair/upgrades to freshwater system. (Plan)

Long Term Projects: (Major Capital Projects)

— Addition to the Main Station: includes four bunk rooms, day area, work out room, kitchen, dining area, storage room, bathrooms, and shower rooms. (Plan)
— Replace furnaces and heat pumps. (Plan)

Fleming Pond

Short Term Projects:

— Install the new pump controllers. (Prog)
— Install dry hydrant and FDC. (Plan)
— Install water pipe and electrical wiring for the river pump. (Plan)
— Install approved river pump to refill the pond to at or near capacity. (Plan)

Long Term Project: (Major Capital Project)

— Reconfigure the overflow to lower the high-level mark. (Requires Engineering)

Apparatus

Acquired Chevy Tahoe- Paramedic quick response unit, designated U463. (Comp)
Acquired Chevy Tahoe- Chief Officer quick response unit, designated U462. (Comp)
Acquired Spartan Engine- replaced E464 (E464 moved to E462). (Comp)
Acquired Chevy Suburban- VRRC quick response unit; U464. (Comp)
Purchased Peirce Engine- replaced E463. (Comp)
Purchased (including donation) Kenworth Tender- replaced WT463. (Comp)
Replacement of U460 (Plan)

Equipment

The SCBA refill cascade air cylinders need to be taken out of service for hydrotesting. (Plan)
Replace all SCBAs- packs are outdated; bottles received their last hydrotesting. (Plan)
Replaced old hydraulic extrication equipment with new/used. (Comp)
Purchased new stabilization struts. (Comp)
Upgrade rope recue equipment. (Plan)
Purchased rope rescue equipment for District Paramedic. (Comp)
Replaced out-of-service fire hose. (Comp)

Recruitment and Retention of Personnel:

The employment of the Fire District's full-time Paramedic started July 1st and overlapped with the employment of the Temporary Firefighter/EMT, who's employment concluded at the end of July.

The Fire District entered an IGA with Vernonia Fire compensating them for the quarter-time use of a Volunteer Recruitment and Retention Coordinator. This position is an employee of Vernonia Fire.

The Resident Volunteer Program logistics are still being worked out. The 2020-2021 budget reflects the financial needs to initiate this program. Instead of rushing to construct the additions on the Main Station that the program needs, we will be renting a local residence to house the students. This is a temporary solution to a comprehensive program. The long-term goal will be to secure financing through a combination of donations, grants, a flex lease, budgeting and/or a possible bond measure to make the additions necessary to support the program.

The Length of Service Awards Program, or LOSAP, is underway. This program is designed to compensate volunteers for their dedicated service to the community. Plus, this is an incentive to attract new volunteers.

Emergency Water Supply Projects

Response Group 62 and 64 (Sager Creek and Peterson areas) are still in need of adequate emergency water. The Regional Mobile Water Supply Group may well provide the necessary water in those areas without additional provisions being necessary, but we are still laying the ground work for the creation of additional water storage in these locations. This is not yet in the planning process.

Specific needs for 2020-2021

Install dry-hydrant and FDC for backup emergency water supply in the Fleming Pond.

Install a supplemental water line, and a river pump, with an electrical supply. This will allow us to maintain the high-water level in Fleming pond.

Resurface the restrooms and shower room floors with a skid resistant water base paint/epoxy. Replace the cove base with tile or a like material.

Install lockers and benches in the shower rooms.

Significant Changes to This Year's Budget:

General Fund Revenue

No expected changes.

General Fund Expenditures

Personnel Services (+6.5%) (+$32,000)

1A1 - Temporary FF/EMT-I, Diana Karthauser concluded her temporary position with the Fire District at the end of July 2019. Larry Boxman started his full-time Paramedic position on July 1st. With the anticipation of Larry finishing his probationary year, and his added training and certifications, it is expected that he will be working under a different job description the start of the new fiscal year. (+$25,000)

Part-time Volunteer Recruitment and Retention Coordinator, Rob Davis began his sub-contracted position with the Fire District in November 2019. Vernonia RFPD and Mist-Birkenfeld RFPD are working together to share this position.

Part-time Maintenance Mechanic, Don Bangert retired from his duties at the end of 2019. Rob Davis has also stepped up to take this part-time position as well.

1A2 – A Resident Volunteer Program line item has been created to pay for stipend and incidentals for future Resident Volunteers (+$18,000)

1A3 - LOSAP (Length of Service Awards Program): Qualifying volunteers are be able to participate in this program that gives rewards based on drill attendance, call responses and the like. The initial year awarded volunteers retroactively. The next year will not require as much funding. (-$20,000)

1A4 – Workers Compensation Insurance has increased (+$3,500)

1A5 – Health & Wellness has been increased to further fund the Health & Wellness Program (+$5,000)

1A6 – Life & Accident Insurance cost has increased (+$500)

Materials and Services (+15%) (+$27,500)

2A1 – Apparatus Maintenance is slightly reduced (-$1,000)

2A2 - Fuel costs have made a significant increase (+$3,000)

2A3 – Vehicle Mileage was reduced due to minimal use (-$1,000)

2A4 – Repair and replacement of communications equipment has increased (+$2,000)

2A6 – Physician Advisor payments have moved from the Training section to Contract Services (+$2,500)

2A7 - Building Maintenance is up due to age related repairs needed at the stations. (+$4,000)

2B2 - With the purchases of updated vehicles comes higher auto insurance premiums. (+$3,000)

2B5 - Liability Insurance coverage costs have increased slightly (+$400)

2C2 – EMS Training increased to accommodate outside training instructors (+$500)

2C3 – Rescue Training increased to aid in more rescue training (+$500)

2C7 – Fire Prevention & Education was reduced to more accurately reflect to usage the line item (-$1,000)

2C8 – The Physician Advisor line item has been moved to Contract Services (-$2,500)

2C9 – Recruitment & Retention was increased to aid in recruitment & Retention efforts (+$1,000)

2D1 – Electricity pricing is up and adding the rental house utilities (+$2,000)

2D2 – Gas pricing is up, plus rental house (+$1,000)

2D3 – Additional phone services have increased costs, plus rental house (+$1,000)

2D4 – More garbage services are needed, including the rental house (+$600)

2E1 – Increase to EMS Supplies (+$500)

2E2 – Increase to Fire Supplies (+$500)

2F1- Major change to Volunteer Support due to Resident Volunteer Program housing (+$14,500)

No other significant changes to Materials & Services.

Capital Outlay (+93.8%) (+$108,200)

3A1 – Doubling line item expenditure for Fire Equipment (+$15,000)

3A2 – Doubling line item expenditure for EMS Equipment (+$10,000)

3A3 – Significant increase to Rescue line item (+$15,000)

3A4 – Communications line item increase (+$5,000)

3A5 – Office Equipment is increasing to replace outdate equipment (+$1,000)

3A6 – Maintenance Equipment is in need of an increase (+$1,500)

3B1 - Capital Improvements increased to support the long and short-term projects listed earlier in this document. (+$26,700)

3B2 - Main Station Capital Outlay has risen to support the long and short-term projects listed earlier in this document. (+15,000)

3B3 –Substations Capital Outlay has increased to support the long and short-term projects listed earlier in this document. (+$10,000)

3B4 - Misc. Construction that may arise. (+$9,000)

No other significant changes to Capital Outlay.

Contingency (No change) ($0)
The Contingency is at the maximum recommended level. Economic conditions continue to fluctuate, and weather-related catastrophes continue to threaten on a nation-wide basis.

Transfers (+200%) (+$150,000)

There is one transfer ($150,000) budgeted from the General Fund to the Capital Reserve Fund (IND). It is designed to move funds accumulated for acquisition of apparatus and equipment into the Capital Reserve fund as is proper.

Debt Service
None

Important notes regarding Reserve Funds:
General Information:
Reserve Funds are designed to accumulate funds to be used in the future for specific purposes. Reserve

Fund Budgets detail both resources and expenditures, just as does the General Fund. Expenditures may only be made for the specific purposes listed in the reserve fund's creating resolution. The District supports the following reserve funds.

Capital Reserve Fund: (Existing Fund)
There is a continuous need for replacement or upgrading of district apparatus and equipment. The district proactively reserves funds to meet those needs in the existing Capital Reserve Fund. The monies within this fund are allocated to Communications, Office, Fire, EMS and a Dormitory Addition Reserve fund. The estimated beginning fund balance is about $236,000. It is budgeted for a General Fund Transfer of $150,000 during Fiscal 2020-2021.

Employee Benefits Reserve Fund: (Existing Fund)
There is a continuing legal and critical operational need to reserve funds to pay the wages of replacement workers for our staff in the case of injury or serious illness that incapacitates them (up to six months). This need, while remote, is certainly possible. A reserve is also legally required when accumulation of sick leave is allowed. For this purpose, the Employee Benefits Reserve Fund was created several years ago. The estimated beginning balance for 2020-2021 is $63,000.

This fund is maintained, ready for use, through annual interest earned until needed. No General Fund transfers are needed unless the fund is used.

Conclusion

Due to the fire district's use of a conservative management model, and with the funding provided by our friends at NW Natural Gas, it is anticipated that operations can be maintained at current levels throughout the new fiscal year and into the foreseeable future. The district directors are deliberate in their actions and frugal in their decisions and staff members are careful to see that the funds entrusted to our district by the public are spent wisely.

You will find more notes on the Local Budget Detail sheets and on their companion pages. The entire budget is presented with every line item detailed as well. Please feel free to call me at the fire station if you have any questions or wish me to clarify any of the items.

Thank you for participating in the 2020-2021 Mist-Birkenfeld RFPD Budget process.

Respectfully,

Joe Kaczenski
Budget Officer
Fire Chief

MIST-BIRKENFELD RURAL FIRE PROTECTION DISTRICT

12525 Highway 202, Mist, OR 97016 (503)755-2710 or (503)755-0510
May 21, 2020

RESOLUTION 2020-2021 B

ADOPTING THE 2020-2021 BUDGET:

BE IT RESOLVED, that the Board of Directors of Mist-Birkenfeld RFPD hereby adopt the budget for fiscal year 2020-2021 and approved for the amount of $1,767,745.00 by the Budget Committee of MIST-BIRKENFELD RURAL FIRE PROTECTION DISTRICT on April 28, 2020 and now on file at the Fire District office.

APPROPRIATING THE FUNDS:

BE IT RESOLVED, that for the fiscal year beginning July 1, 2020, the amounts shown are hereby appropriated for the purposes indicated within the funds listed:

GENERAL FUND

Mist-Birkenfeld RFPD

Personal Services	$527,000
Materials and Services	211,050
Capital Outlay	627,000
Total Operations Allocation	**$961,050**

Not Allocated in General Fund

Debt Service	0.00
Transfers	150,000
Contingency	184,695
	$234,695

Total GF Requirements **$1,296,545**

CAPITAL RESERVE FUND

Capital Reserve	$ 403,500
Total Capital Reserve Requirements	**$ 403,500**

EMPLOYEE BENEFITS RESERVE FUND

Personnel Long Term Recovery	$ 64,000
Total Personal Services Res. Req.	**$ 64,000**

Total Appropriations, All Funds:	$1,763,745
Total Unappropriated/Reserve Funds:	$ 4,000
Total Adopted Budget:	**$1,767,745**

DRAFT

RESOLUTION 2020-2021 B

IMPOSING THE TAX

BE IT RESOLVED, that the Board of Directors of MIST-BIRKENFELD RFPD hereby imposes the taxes provided for in the adopted budget at the rate of: **$2.0875/$1000.00** of assessed valuation for operations and that these taxes are hereby imposed and categorized for tax year 2020-2021 upon the assessed value of all taxable property within the fire district.

CATEGORIZING THE TAX

	General Government Limitation:	**Excluded from Limitation:**
Permanent Rate	$ 2.0875/$1000	$ 0
Category Total:	$ 2.0875/$1000	$ 0

Total Rate Levied: $ 2.0875/$1000

The above resolution statements were approved and declared ADOPTED by the Board of Directors of MIST-BIRKENFELD RURAL FIRE PROTECTION DISTRICT on the 21st day of May, 2020.

_____ _____

Fire Board President Board Member

_____

Chair Person, Mist-Birkenfeld RFPD
Budget Committee

SECTION 3

Mist-Birkenfeld Rural Fire Protection District

12525 Highway 202, Mist, OR 97016 | (503) 755-2710 Fax (503) 755-2556

Copies of the publications, “Local Budgeting in Oregon” and “Property Taxes in Oregon” are available on the Oregon Department of Revenue website and upon request at the Main Station.

https://www.oregon.gov/DOR/programs/property/Pages/local-budget.aspx

SECTION 4

Budget Detail and History Section

This section features a detailed look at the budget line items and any changes that have been necessary for the coming year. It also lists the values from the current year's adopted budget and two prior years' budgets. The current year's budget is still in force at this time, so the historic figures are not yet available for it, only the adopted figures. The two prior year's figures are historic, meaning they represent funds that were actually received or expended.

You will also notice a descriptive sheet printed on the sheet opposite the budget figures called a *Line Item Listing*. The proposed budget is a plan of how the fire district intends to conduct its business for the coming year. A line item list is simply a breakdown, line by line, of each fund contained in the district's plan. The Line Item List corresponds directly to the budget detail lines on the budget detail pages. For instance, line item 2A2, Vehicle Fuel, is found on the page to your left under the same heading, 2A2, Vehicle Fuel. The description reads: *funds fuel for apparatus usage*, which described the intended use of the funds.

If there is a significant change in a line item number compared to the current year there will also be a small notation on the budget detail sheet in the right margin, giving a specific reason for the change. Significant changes will also be discussed during the initial presentation by the Budget Officer.

The Budget Detail Sheets are in a more detailed format, but the values are those in the official state forms contained in the next section.

LINE ITEM LISTING

The following pages are a detailed listing of budgeted line items. Included for comparison are two prior years of actual expenses and actual resources available, the current years adopted budget, and the proposed budget for the coming year.

SUMMARY SHEET

GENERAL FUND (up 21.8%)

PERSONNEL SERVICES: total Expenditures of General fund Personal Services Section. (+6.5%)

MATERIALS & SERVICES: total Expenditures of General Fund Material & Services Section. (+15%)

CAPITAL OUTLAY: total Expenditures of the General Fund Capital Outlay Section. (+93.8%)

CONTIGENCY: reserved resources for times of disaster (no change)

UNAPPROPRIATED FUND BALANCE: total Unappropriated Ending Fund balance. (no change)

DEBT SERVICE: total of the Debt Services Section, General Fund. (0%)

TRANSFERS: total Transfers from the General Fund. (Capital Reserves) (200%)

TOTALS LINE: total of all General Fund expenditures for comparison. (+25.9% overall GF)

Note: Also represented are the differences between income and expenditures. Historic columns are actual ending figures. The Adopted column, of course, is still in progress, so we show only the figures actually adopted.

ALL FUNDS

PERSONNEL SERVICES: total Budget for Personal Services. (+6.1%)

MATERIALS & SERVICES: total budget for Materials & Services. (+15%)

CAPITAL OUTLAY: total budget for Capital Outlay. (+29.9%)

CONTIGENCY: total budget for Contingency. (no change)

UNAPPROPRIATED FUND BALANCE: total budget for Unappropriated Funds. (no change)

DEBT SERVICE: total Budget for Debt Service. (Currently Unused)

TRANSFERS: total budget for transfers. (+200%)

TOTALS LINE: totals for all funds are represented here for comparison. (+20.9%)

MIST-BIRKENFELD RFPD BUDGET DETAILS AND HISTORY

General Fund Summary

Account code & description	Historic 2017-2018	Historic 2018-2019	Current 2019-2020	Proposed 2020-2021	
GENERAL FUND					Change:
PERSONNEL SERVICES	274,672.53	323,957.50	495,000.00	527,000.00	6.5%
MATERIALS & SERVICES	134,651.90	146,038.67	183,550.00	211,050.00	15.0%
CAPITAL OUTLAY	49,165.05	33,024.33	115,300.00	223,500.00	93.8%
CONTINGENCY	17,401.00	184,350.00	184,695.00	184,695.00	0.0%
UNAPPROPRIATED FUND BALANCE	-	-	4,000.00	4,000.00	0.0%
DEBT SERVICE	30,765.00		-	-	#DIV/0!
TRANSFERS	38,049.00	70,000.00	50,000.00	150,000.00	200.0%
Total Expenditures, General Fund	544,704.48	757,370.50	1,032,545.00	1,300,245.00	25.9%
Under Budget (+) / Over Budget (-)	464,196.34	248,573.85	-	-	0.0%
ALL FUNDS SUMMARY: General Fund + all reserve funds					
PERSONNEL SERVICES	335,477.11	386,087.09	557,000.00	591,000.00	6.1%
MATERIALS & SERVICES	134651.90	146038.67	183,550.00	211,050.00	15.0%
CAPITAL OUTLAY	59764.65	151375.40	482,800.00	627,000.00	29.9%
CONTINGENCY	17401.00	184350.00	184,695.00	184,695.00	0.0%
UNAPPROPRIATED FUND BALANCE	0.00	4000.00	4,000.00	4,000.00	0.0%
DEBT SERVICE	30765.00	0.00	-	-	#DIV/0!
TRANSFERS	38049.00	70000.00	50,000.00	150,000.00	200.0%
Total Expenditures, All funds	616108.66	941851.16	1,462,045.00	1,767,745.00	20.9%
Under Budget (+) / Over Budget (-)	667690.17	408669.12	-	-	

GENERAL FUND ALLOCATIONS

PERSONNEL SERVICES:

1A1 *Employees*: used to fund all costs of the positions of all paid personnel.

1A2 *Resident Volunteer Stipend: Used to fund stipend to resident volunteers.*

1A3 *LOSAP:* length of Service Awards Program used to annually pay monies into investment program for qualifying volunteers.

1A4 *Workers Comp.*: workers Compensation Insurance for all personnel.

1A5 *Health& Wellness:* annual medical evals, vaccinations, & health/wellness program.

1A6 *Life and Accident Insurance*: used to fund the life and accident policy on Volunteers.

MATERIALS AND SERVICES:

Equipment and Building Maintenance:

2A1 *Vehicle Maintenance*: repairs & maintenance on district apparatus.

2A2 *Vehicle Fuel*: funds fuel for apparatus usage.

2A3 *Vehicle Mileage*: mileage for use of private vehicles for official functions.

2A4 *Communications*: repair/maintenance of radio equipment.

2A5 *Office*: repair of office equipment.

2A6 *Contracts Services*: maintenance services such as a medical equip. maintenance contract.

2A7 *Building Maintenance*: repairs and maintenance on district buildings.

Insurance and Bonds:

2B1 *Property Coverage*: insurance for buildings.

2B2 *Vehicle Insurance*: insurance for apparatus.

2B3 *Equipment*: insurance on loose equipment.

2B4 *Bonds*: blanket bond for Board of Directors and Staff

2B5 *Liability*: professional liability insurance for all Public Safety Officers & Board Members.

Training:

2C1 *Fire Suppression*: training for Fire Personnel.

2C2 *EMS Training*: training for EMS Personnel.

2C3 *Rescue Division*: training for Rescue Personnel

2C4 *Administrative*: training for staff and Directors.

2C5 *Services*: services such as instructors.

2C6 *Fees and Dues*: payment of professional dues and recertification fees for personnel.

2C7 Fire Prevention & Education: includes injury prevention education. Community focused.

2C8 *Physician Advisor:* emergency medical supervising physician.

2C9 Recruitment and Retention: programs designed to attract & keep volunteers.

MIST-BIRKENFELD RFPD BUDGET DETAILS AND HISTORY

Anticipated Expenditures for Fiscal Year: 2020-2021

Acct Code	Description	Historic 2017-2018	Historic 2018-2019	Current 2019-2020	Proposed 2020-2021	Change:
PERSONNEL SERVICES						
1A1	Employees	262,763.02	310,142.72	435,000.00	460,000.00	5.7%
1A2	Resident Volunteer Program	-	-	-	18,000.00	#DIV/0!
1A3	LOSAP	-	-	40,000.00	20,000.00	0.0%
1A4	Workers Comp	4,807.93	6,136.44	8,500.00	12,000.00	41.2%
1A5	Health & Wellness	1,725.58	2,161.34	6,000.00	11,000.00	83.3%
1A6	Life & Accident	5,376.00	5,517.00	5,500.00	6,000.00	9.1%
		274,672.53	323,957.50	495,000.00	527,000.00	6.5%
MATERIALS AND SERVICES						
	Equipment & Building Maintenance					
2A1	Apparatus Maint.	14,968.75	22,545.14	31,000.00	30,000.00	-3.2%
2A2	Veh. fuel	8,994.99	13,278.60	12,000.00	15,000.00	25.0%
2A3	Vehicle Mileage	2,064.66	946.97	2,500.00	1,500.00	-40.0%
2A4	Communications	3,193.36	-	4,000.00	2,000.00	-50.0%
2A5	Office	381.57	279.91	1,500.00	1,500.00	0.0%
2A6	Contract Services	5,215.56	6,670.59	8,000.00	10,500.00	31.3%
2A7	Building Maintenance	5,396.31	3,799.03	5,000.00	9,000.00	80.0%
		40,215.20	47,520.24	64,000.00	69,500.00	8.6%
	Insurance and Bonds					
2B1	Property Coverage	4,460.00	6,022.00	7,000.00	7,000.00	0.0%
2B2	Vehicle	8,823.00	9,310.00	9,000.00	12,000.00	33.3%
2B3	Equipment	726.00	738.00	800.00	800.00	0.0%
2B4	Bonds	-	624.00	800.00	800.00	0.0%
2B5	Liability	3,537.00	2,016.60	3,000.00	3,400.00	13.3%
		17,546.00	18,710.60	20,600.00	24,000.00	16.5%
	Training					
2C1	Fire suppression	3,168.26	517.38	4,400.00	4,400.00	0.0%
2C2	EMS, Ambulance	3,498.21	2,699.60	5,500.00	6,000.00	9.1%
2C3	Rescue Division	(832.00)	860.58	2,000.00	2,500.00	25.0%
2C4	Administrative	5,763.88	2,154.96	5,500.00	5,500.00	0.0%
2C5	Services	-	56.44	500.00	500.00	0.0%
2C6	Fees and Dues	8,646.10	8,724.85	9,000.00	9,000.00	0.0%
2C7	Fire Prevention & Education	1,234.04	1,236.47	2,500.00	1,500.00	-40.0%
2C8	Physician Advisor	2,075.00	2,490.00	2,500.00	-	-100.0%
2C9	Recruitment and Retention	988.67	2,893.61	2,000.00	3,000.00	50.0%
		24,542.16	21,633.89	33,900.00	32,400.00	-4.4%

Utilities:

2D1 *Electricity*: electricity and natural gas for all stations.

2D2 *Gas*: propane for heating systems.

2D3 *Telephone*: telephone costs, all stations.

2D4 *Garbage*: garbage service.

Department Supplies:

2E1 *EMS Supplies*: EMS medical supplies

2E2 *Rescue Supplies*: rescue division supplies.

2E3 *Fire Suppression Supplies*: (ropes, gloves, plastic sheeting...)

2E4 *Office Supplies*: including postage

2E5 *Printing*: newsletters, fliers

2E6 *Uniforms & Equipment:* used to provide fire district issued clothing and equipment

2E7 *Misc. Supplies*: general operating supplies not classified above.

Miscellaneous Expense:

2F1 *Volunteer Support*: used to provide misc. support items to volunteers

2F2 *Advertising*: advertising for budget process, equipment purchase, equipment liquidation.

2F3 *Elections*: cost of elections, balloting.

2F4 *Legal fees*: cost of legal representation

2F5 *Audits*: annual review of accounting procedures.

2F6 FireMed membership Expense: used to pay out Life Flight memberships that are purchased through our district and for FireMed promotional materials.

Total of Materials & Services Section:

MIST-BIRKENFELD RFPD BUDGET DETAILS AND HISTORY

Anticipated Expenditures for Fiscal Year: 2020/2021

Account code & description		Historic 2017-2018	Historic 2018-2019	Current 2019-2020	Proposed 2020-2021	Change:
Utilities						
2D1	Electricity	12,009.93	15,105.93	15,000.00	17,000.00	13.3%
2D2	Gas	4,258.26	3,886.73	5,300.00	6,300.00	18.9%
2D3	Telecommunications	8,008.03	10,303.42	9,000.00	10,000.00	11.1%
2D4	Garbage	380.35	712.40	750.00	1,350.00	80.0%
		24,656.57	30,008.48	30,050.00	34,650.00	15.3%
Department Supplies						
2E1	Ambulance supplies	3,442.28	3,094.06	3,000.00	3,500.00	16.7%
2E2	Rescue Supplies	382.43	1,134.61	1,500.00	1,500.00	0.0%
2E3	Fire supplies	2,945.83	3,327.39	2,500.00	3,000.00	20.0%
2E4	Office Supplies & Post.	3,766.88	4,490.70	4,500.00	4,500.00	0.0%
2E5	Printing	404.78	-	500.00	500.00	0.0%
2E6	Uniforms & Equipment	4,293.35	4,352.00	8,500.00	8,500.00	0.0%
2E7	Misc. Supplies	-	-	500.00	500.00	0.0%
		15,235.55	16,398.76	21,000.00	22,000.00	4.8%
Miscellaneous expense						
2F1	Volunteer Support	2,586.04	1,173.41	2,500.00	17,000.00	580.0%
2F2	Advertising	481.64	413.20	1,000.00	1,000.00	0.0%
2F3	Elections	-	-	100.00	100.00	0.0%
2F4	Legal	-	150.00	400.00	400.00	0.0%
2F5	Audit	4,446.00	4,646.00	5,000.00	5,000.00	0.0%
2F6	Firemed Membership Expens	4,942.74	5,384.09	5,000.00	5,000.00	0.0%
		12,456.42	11,766.70	14,000.00	28,500.00	103.6%
Material & Services Total:		134,651.90	146,038.67	183,550.00	211,050.00	15.0%

CAPITAL OUTLAY:

Capital Outlay for Equipment and Apparatus:

3A1 *Fire Equipment*: capital purchases, Fire Division.

3A2 *EMS Equipment*: capital purchases, EMS Division.

3A3 *Rescue Equipment*: capital purchases, Rescue Div.

3A4 *Communications*: radios, pagers, iPads.

3A5 *Office Equipment*: copiers, printers, computers...

3A6 *Maintenance Equipment:* tools and equipment to maintain equipment & apparatus

Capital Outlay for New Construction:

3B1 Capital Improvements*:* general capital projects that will result in improvements to the fire district capabilities of property.

3B2 *Main Station*: improvements to the Main Hall.

3B3 Substations*:* construction of or improvements to district substations.

3B4 Miscellaneous Construction: General improvements in the fire district

Capital Outlay for Uncategorized Purchases:

3C1 *General:* Purchase of misc. capital goods.

Total of the Capital Outlay Section:

CONTINGENCY:

4A1 For use in case of emergency to augment any specific line item.

TRANSFERS:

5A1 Transfers from General Fund to the Capital Reserve Fund.

5A2 Transfers from General Fund to Employee Benefits Fund.

UNAPPROPRIATED ENDING FUND BALANCE:

6A1 Funds reserved for operation of the district after the start of the new fiscal year before property tax money is distributed.

DEBT SERVICE:

7A1 Flex Lease Payments for Purchase of Apparatus

MIST-BIRKENFELD RFPD BUDGET DETAILS AND HISTORY

Anticipated Expenditures, Fiscal Year: 2020/2021

Account code & description		Historic 2017-2018	Historic 2018-2019	Current 2019-2020	Proposed 2020-2021	Change:
CAPITAL OUTLAY						
Equipment & Apparatus						
3A1	Fire Equipment	5,466.53	9,822.68	15,000.00	30,000.00	100.0%
3A2	EMS Equipment	8,347.65	7,250.63	10,000.00	20,000.00	100.0%
3A3	Rescue Equip.	17,983.26	1,706.00	6,000.00	21,000.00	250.0%
3A4	Communications	1,311.35	4,735.23	10,000.00	15,000.00	50.0%
3A5	Office Equip.	2,158.69	782.90	2,500.00	3,500.00	40.0%
3A6	Maintenance Equipment	(750.00)	1,726.89	2,500.00	4,000.00	60.0%
		34,517.48	26,024.33	46,000.00	93,500.00	103.3%
New construction						
3B1	Cap. Improvements	23,161.16	-	28,300.00	55,000.00	94.3%
3B2	Main Station	(8,890.00)	3,500.00	20,000.00	35,000.00	75.0%
3B3	Substations	376.41	3,500.00	15,000.00	25,000.00	66.7%
3B4	Misc. Construction	-	-	6,000.00	15,000.00	0.0%
		14,647.57	7,000.00	69,300.00	130,000.00	87.6%
General						
3C1	General	0.00	0.00	-	-	0.0%
Total Capital Outlay		49165.05	33024.33	115,300.00	223,500.00	93.8%
CONTINGENCY						
4A1	Contingency	17,401.00	184,350.00	184,695.00	184,695.00	0.0%
TRANSFERS						
5A1	Capital Reserve Fund	38,049.00	70,000.00	50,000.00	150,000.00	200.0%
5A2	Employee Benefits Res. Fund	-	-	-	-	0.0%
Total Transfers		38,049.00	70,000.00	50,000.00	150,000.00	200.0%
UNAPPROPRIATED ENDING FUND BALANCE						
6A1	Balance	-	4,000.00	4,000.00	4,000.00	0.0%
DEBT SERVICE						
7A1	Flex Lease, Main Station	30,765.00	-	-	-	#DIV/0!

GENERAL FUND RESOURCES:

Due to changes in the Department of Revenue's rules, the GF Resources section line items are grouped by type.

IN *Beginning Fund Balance:* Unused funds carried forward from prior year

INA *Service Charges:*

INAA includes payments from Hood to Coast for first aid service and standby of apparatus.

INAB includes fees for gas well inspection.

INAC is for fines. We currently do not levy fines.

INAD is used for FireMed Membership fees

INB *Grants and Donations:*

INBA includes Grants

INBB is for Gifts. We do not anticipate receiving any gifts.

INBC is for Allocations. In the case of funds received for a specific purpose allocated by resolution

INBD is for Donations. Donations to the Fire District

INC *Revenue from Bonds or Debt: This is used to record funds produced by bonds or debt (Flex-Lease).*

IND *Inter-fund Transfers: This records funds received in the General Fund from other funds.*

INE *Other Resources:*

INEA documents annual funds received from Columbia County for gas-field Impaction.

INEB Interest on investments

INEC Previously Levied Taxes (taxes received that were billed in previous tax-years.

INED Royalties (Funds received for income from public property)

INEE Other Unclassified Resources

INF Anticipated Property Taxes

INFA Columbia County

INFB Clatsop County

MIST-BIRKENFELD RFPD BUDGET DETAILS AND HISTORY

Anticipated Resources, Fiscal Year: 2020/2021

Account code & description			Historic 2017-2018	Historic 2018-2019	Current 2019-2020	Proposed 2020-2021	Change:
GENERAL FUND RESOURCES							
IN		Beginning Fund Balance	504,591.99	484,957.34	421,999.00	673,645.00	59.6%
INA		Service Charges					
	INAA	Service Fees (HTC, FireMed	20,733.25	21,548.02	17,500.00	20,000.00	14.3%
	INAB	Permit Fees (Inspections)	1,200.00	-	1,200.00	3,600.00	200.0%
	INAD	FireMed Prepaid EMS Fees	8,080.00	9,085.00	6,000.00	6,000.00	
	TOTALS:		30,013.25	30,633.02	24,700.00	29,600.00	19.8%
INB		Grants & Donations					
	INBA	Grants	64,974.68	61,396.68	63,000.00	63,000.00	0.0%
	INBB	Gifts	200.00	-	-	-	
	INBC	Allocations	-	-	-	-	
	INBD	Donations	-	25,130.00	-	-	
	TOTALS:		65,174.68	86,526.68	63,000.00	63,000.00	0.0%
INC		Revenue from Bonds or Debt	0.00	0.00	-	-	
							%
IND		Inter-Fund Transfers	0.00	0.00	-	-	
INE		Other Resources					
	INEA	Impaction	-	-	15,000.00	10,000.00	-33.3%
	INEB	Interest on Investments	9,494.23	14,005.59	4,000.00	8,000.00	100.0%
	INEC	Previously Levied Taxes	11,214.91	17,467.97	13,000.00	13,000.00	0.0%
	INCD	Royalties	1,616.53	1,221.76	3,000.00	3,000.00	0.0%
	INEE	Other Unclassified Resources	-	7.80	1,000.00	1,000.00	0.0%
	TOTALS:		22,325.67	32,703.12	36,000.00	35,000.00	-2.8%
INF		Anticipated Property Taxes					
	INFA	Columbia County	328,194.73	310146.48	421,846.00	434,000.00	2.9%
	INFB	Clatsop County	58,600.50	60977.71	65,000.00	65,000.00	0.0%
	TOTALS:		386,795.23	371,124.19	486,846.00	499,000.00	2.5%
	Total Gen Fund Resources		1,008,900.82	1,005,944.35	1,032,545.00	1,300,245.00	25.9%
		General Fund Income	504,308.83	520,987.01	610,546.00	626,600.00	

OTHER BUDGETARY FUNDS:

CAPITAL RESERVE FUND

Resources:

CA *Beginning Fund Balance:* Unused funds carried forward from prior year

CRA *Service Charges: Fees for Medical Transport or from Conflagration response*

CRAA Vehicle Replacement, Fire Account.

CRAB Vehicle Replacement, EMS Account.

CRD Transfers in:

CRE *Other Resources:*

CREA *Interest:* Interest on Investments (State Pool)

Expenses:

CR1 *Capital Outlay, EMS:* Replacement or repair of EMS Apparatus

CR2 *Capital Outlay, Fire:* Replacement or repair of Fire Suppression apparatus

CR3 *Capital Outlay, Communications expenses*

CR4 Capital Outlay, Office Equipment expenses

CR5 Capital Outlay, Dorm Addition expenses

EMPLOYEE BENEFITS RESERVE FUND

Resources:

PS *Beginning Fund Balance:* Unused funds carried forward from prior year

PSD *Transfers:* Transfers from the General Fund

PSE *Other Resources*

PSEA *Interest:* Interest on investments

PSEB *Other:* Other miscellaneous income received

Expenses:

PS1 *Sick Leave:* Reserves: required to hire staff to replace those that are on long term sick leave.

MIST-BIRKENFELD RFPD BUDGET DETAILS AND HISTORY

Anticipated Expenditures, Fiscal Year: 2020/2021

Account code & description	Historic 2017-2018	Historic 2018-2019	Current 2019-2020	Proposed 2020-2021	
Capital Reserve Fund	Purpose: Accrual of resources for later Capital needs				
RESOURCES					
CA Beginning Fund Balance	173,422.21	200,133.83	305,000.00	236,000.00	-22.6%
CRA **Service Charges**					
CRAB Equipt. Replacement - Fire	-	4,050.88	5,000.00	7,500.00	50.0%
CRBB Equipt Replacement - EMS	-	4,475.92	5,000.00	7,500.00	50.0%
TOTALS:	-	8,526.80	10,000.00	15,000.00	50.0%
CRD Transfers In	38,049.00	70,000.00	50,000.00	150,000.00	200.0%
CRE Other Resources - Interest earned	2,622.22	3,785.71	2,500.00	2,500.00	0.0%
Total	214,093.43	282,446.34	367,500.00	403,500.00	9.8%
EXPENSES					
CR1 Capital Reserves- EMS	-	45,812.25	65,000.00	108,925.00	67.6%
CR2 Capital Reserves - Fire	10,599.60	60,743.82	230,349.00	202,925.00	-11.9%
CR3 Captital Outlay, Communications	-	-	9,000.00	20,200.00	124.4%
CR4 Capital Outlay, Office Equipment	-	11,795.00	13,151.00	10,100.00	-23.2%
CR5 Capital Outlay, Dorm Addition		-	50,000.00	61,350.00	22.7%
Total	10,599.60	118,351.07	367,500.00	403,500.00	9.8%
CR Fund Balance	203,493.83	164,095.27	-	-	(inc.-expns.)
EMPLOYEE BENEFITS RESERVE FUND (compensatory absences, minor injury expense)					
RESOURCES:					
PS Beginning Fund Balance	59,887.78	60,804.58	61,000.00	63,000.00	3.3%
PSD Transfers	-	-	-	-	
PSE PSEA Inerest Earned	916.80	1,325.01	1,000.00	1,000.00	0.0%
Total	60,804.58	62,129.59	62,000.00	64,000.00	3.2%
EXPENSES					
PS1 Personnel Services	-	-	-	-	#DIV/0!
TOTALS:	-	-	-	-	#DIV/0!
Fund Balance:	60,804.58	62,129.59	62,000.00	64,000.00	(inc.-expns.)

SECTION 5

Budget Work Sheets

For

Mist-Birkenfeld Rural Fire Protection District

The following pages are prepared in accordance with the requirements of the Oregon Department of Revenue and conform to the requirements of Local Budget Law as it applies to Fiscal Year 2020-21.

DETAILED EXPENDITURES – General Fund

The General Fund Expenditures include any and all expenditures used in the normal day to day operation of the fire district. The Detailed General Fund Expenditure page is a statement of what funds are expected to be required for each budget line item in the general fund budget. Important changes or departures are also noted below.

IMPORTANT CHANGES/NOTES

Personnel Services Category:

Section 1A, Personnel Services

1A1 – The District will have a Full-time Paramedic and a part-time Volunteer Coordinator next year (+$25,000)

1A2 – Resident Volunteer Program is a new line item to fund stipend and incidentals to resident volunteers ($18,000)

1A3 – LOSAP (Length of Service Awards Program) Monies to be awarded to investment program (-$20,000)

1A4 – Cost of Workers Comp coverage has increased (+3,500)

1A5 – Health & Wellness – Increased to further fund the Health & Wellness Program (+5,000)

1A6 – Life & Accident Insurance cost has increased (+$500)

Over-all, Personnel Services (+6.5%)

Materials & Services Category:

Section 2A, Equipment & Building Maintenance

2A1 - Apparatus maintenance is slightly reduced (+$1,000)

2A2 - Adjusted up due to pricing increases (+$3,000)

2A3 – Reduced due to minimal usage (-$1,000)

2A4 – Repair/replacement of communications equipment has increased ($2,000)

2A6 – Physician Advisor payments moved from Training section to Contract Services (+$2,500)

2A7 – Building Maintenance increased due to aging of building (+$4,000)

Over-all, Equipment & Building Maintenance (+8.6%)

Section 2B, Insurance and Bonds

2B2 – Higher auto insurance premiums come with vehicle upgrades (+$3,000)

2B5 – Slight adjustment to liability insurance (+$400)

Over-all, Insurance and Bond (+16.5%)

Section 2C, Training

2C2 – Increase to accommodate outside training speakers (+$500)

2C3 – Increase to aid in more rescue training (+$500)

2C7 – Reduced to more accurately depict usage of fund (-$1,000)

2C8 – The Physician Advisor line item has been moved to contract services (-$2,500)

2C9 – Increased to aid in recruitment & retention efforts (+$1,000)

Over-all, Training (-4.4%)

Section 2D, Utilities

2D1 – Electricity pricing is up (+$2,000)
2D2 – Gas pricing is up (+$1,000)
2D3 – Phone services have increased (+1,000)
2D4 – More garbage service is needed (+600)

Overall, Utilities (+15.3%)

Section 2E, Department Supplies

2E1 – increase to EMS Supplies (+$500)
2E3 – increase to Fire Supplies (+$500)

Overall, Department Supplies (+4.8%)

Section 2F, Miscellaneous Expense

2F1 – Major change due to funding volunteer resident housing (+$14,500)

Overall, Miscellaneous Expense (+103.6%)

Over-all, Materials and Services (+15%)

Capital Outlay:

Section 3A, Equipment & Apparatus

3A1 – Doubling line item expenditure for Fire Equipment (+$15,000)
3A2 – Doubling line item expenditure for EMS Equipment (+$10,000)
3A3 – Major increase to Rescue Equipment line item (+$15,000)
3A4 – Communications line item increase (+$5,000)
3A5 – Increased to replace outdated equipment (+$1,000)
3A6 – Increase in Maintenance Equipment (+$1,500)

Overall, Equipment & Apparatus (+103.3%)

Section 3B, New Construction:

3B1 – Capital Improvements increase to support long & short-term projects (+$26,700)
3B2 – Main Station Construction increase to support long & short-term projects (+$15,000)
3B3 – Substation Construction increase to support long & short-term projects (+$10,000)
3B4 – Misc. Construction that may arise (+$9,000)

Overall, New Construction (+87.6%)

Overall, Capital Outlay (+93.8%)

Contingency:

No change

Transfers:

Section 5A1 – One transfer from the General Fund to the Capital Reserves Fund of $150,000. This transfer in intended to fund major apparatus and equipment purchases.

Unappropriated Fund Ending Fund Balance: Section 6A1 is unchanged from last year.

Debt Service: No Debt Service.

Overall, the General Fund budget is up by $267,700. (+25.9%)

FORM LB-31

DETAILED REQUIREMENTS

General Fund
(Name of Fund)

	Historical Data				REQUIREMENTS FOR:	Budget for Next Year 2020 - 2021			
	Actual		Adopted Budget		**Mist-Birkenfeld RFPD**				
	Second Preceding Year 2017 - 2018	First Preceding Year 2018 - 2019	This Year Year 2019 - 2020			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				1	**Object Classification** **Detail**				1
2				2	**PERSONNEL SERVICES**				2
3	262763.02	310142.72	435000	3	1A1 Employees	460000			3
4	0.00		0	4	1A2 Resident Volunteer Stipend	18000			4
5	0.00		40000	5	1A3 LOSAP	20000			5
6	4807.93	6136.44	8500	6	1A4 Workers Compensation	12000			6
7	1725.58	2161.34	6000	7	1A5 Health & Wellness	11000			7
8	5376.00	5517	5500	8	1A6 Life & Accident	6000			8
9				9					9
10				10	**MATERIALS & SERVICES**				10
11	40215.20	47520.24	64000	11	2A Equipment & Building Maintenance	69500			11
12	17546.00	18710.6	20600	12	2B Insurance and Bonds	24000			12
13	24542.16	21633.89	33900	13	2C Training	32400			13
14	24656.57	30008.48	30050	14	2D Utilities	34650			14
15	15235.55	16398.76	21000	15	2E Department Supplies	22000			15
16	12456.42	11766.7	14000	16	2F Miscelaneous Expense	28500			16
17				17					17
18				18	**CAPITAL OUTLAY**				18
19	34517.48	26024.33	46000	19	3A Equipment & Apparatus	93500			19
20	14647.57	7000	69300	20	3B New construction	130000			20
21	0.00	0	0	21	3C General				21
22				22					22
23				23					23
24	17401.00	184350	184695	24	CONTINGENCY	184695			24
25	38049.00	70000	50000	25	TRANSFER	150000			25
26	30765.00	0	0	26	DEBT SERVICE	0			26
27				27					27
28				28					28
29				29					29
30				30	**Total Full Time Equivalent (FTE)* 5**				30
31				31	Ending balance (prior years)				31
32			4000	**32**	**UNAPPROPRIATED ENDING FUND BALANCE**	4000	4000	4000	32
33	**544704.48**	**757370.50**	**$ 1,032,545**	**33**	**TOTAL REQUIREMENTS**	**$ 1,300,245**	**$ 4,000**	**$ 4,000**	**33**

150-504-031 (Rev 10-16)

* When budgeting for Personnel Services Expenditures, include number of related full-time equivalent positions.

GENERAL FUND RESOURCES: General Fund
General Fund Resources include any and all resources expected to be available for the normal day to day operation of the fire district. We begin with any anticipated cash left over from the previous year. Determining that amount accurately is quite a process, as we are still operating in the "previous year". We then add in other anticipated funds to be received (royalties, grants, reimbursements, and so on) which produces a total of the funds available before taxes. Property taxes expected to be received are added in to produce the total funds available to operate the district on a day to day basis.

IMPORTANT NOTES:

IN - Cash Brought Forward:
The Board of Directors and staff are very careful to stretch every dollar entrusted to the district by our patrons. As a result, we are able to carry forward adequate funds to operate during the first half of each fiscal year. The funds anticipated to be carried forward this year are up by $111,999. **(+36.1%)**

INA – Funds from service fees (Hood to Coast) and from permit fees (well drilling activity) are expected to increase next year. **(+19.8%)**

INB – Grants & Donations remain the same. **(0%)**

INC & IND are currently not active.

INE – Interest and royalties at a slight decrease. (**-2.8%)**

INF - increased tax revenue for next fiscal year. **(+2.5%)**

All-in-all we are in good fiscal shape, ready and able to move into the next cycle with no decline in service levels. General Fund budgeted expenses equal the budgeted resources, so the General Fund Budget is balanced.

Note: There have been NO changes in the tax rate.

FORM
LB-20

RESOURCES

General Fund

(Fund)

Mist-Birkenfeld RFPD

(Name of Municipal Corporation)

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2020-2021			
	Actual		Adopted Budget						
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019	This Year Year 2019-2020			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	504591.99	484957.34	421999	1	Available cash on hand* (cash basis) **or**	673645			1
2				2	Net working capital (accrual basis)				2
3				3	Previously levied taxes estimated to be received				3
4				4	Interest				4
5				5	Transferred IN, from other funds				5
6				6	**OTHER RESOURCES**				6
7	30013.25	30633.02	24700	7	Service Charges	29600			7
8	65174.68	86526.68	63000	8	Grants & Donations	63000			8
9	22325.67	32703.12	36000	9	Other Resources	35000			9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	622105.59	634820.16	545699	29	Total resources, except taxes to be levied	801245	0	0	29
30			486846	30	Taxes estimated to be received	499000			30
31				31	Taxes collected in year levied				31
32	**622,105.59**	**634,820.16**	**1,032,545.00**	**32**	**TOTAL RESOURCES**	**1,300,245.00**	**0**	**0**	**32**

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

CAPITAL RESERVE FUND

There is a continuous need for replacement or upgrading of district apparatus and equipment. The district proactively reserves funds to meet those needs in the existing Capital Reserve Fund. The monies within this fund are allocated to Communications, Office, Fire, EMS and a Dormitory Addition Reserve fund. The estimated beginning fund balance is about $236,000.

Resources:

Section CA, Beginning Fund Balance: $236,000
Section CRA Service Charges: $15,000
Section CRD: Transfers In From Genera Fund: $150,000 transfer into account
Section CRE, Interest Earned: $2,500

Expenditures: This category now reflects the balances of the individual reserve accounts set aside for specific purposes.

Section CR1: Capital outlay resources for EMS Reserve:	$108,925
Section CR2: Capital outlay resources Fire Suppression Reserve:	$202,925
Section CR3: Capital outlay reserves for Communications Reserve:	$20,200
Section CR4: Capital outlay reserves for Office Equipment Reserve:	$10,100
Section CR5: Capital outlay reserves for Dormitory Reserve:	$61,350

This Fund is Balanced.

EMPLOYEE BENEFITS RESERVE FUND

The Employee Benefits Reserve Fund is designed to hold any funds for which the district is technically obligated with regard to personnel. The purpose of these reserves is to fund the costs of additional personnel in the unlikely event that all paid personnel are unable to work for an extended period of time (6 months). The fund is now self-sustaining and will remain so unless there is need to use the reserved funds for the intended purpose.

Important Notes: At this point the fund is self-generating with interest until needed.

PSE – Interest Earned is anticipated to be $1000, **(0%)**
PS1 – Personnel Services: Available Resources increased to $64,000 **(3.2%)**

This fund is balanced.

The 2020-2021 Budget is Balanced with an increase of $305,700 (20.9%) over last year's overall

FORM
LB-11

RESERVE FUND
RESOURCES AND REQUIREMENTS

This fund is authorized and established by resolution / ordinance number R18-19 F1 on March 19, 2019 for the following specified purpose:

Accumulating funds for capital projects and apparatus purchase or major repair.

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2029

Capital Reserve
(Fund)

Mist-Birkenfeld RFPD
(Name of Municipal Corporation)

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2020 - 2021			
	Actual										
	Second Preceding Year 2017 -2018	First Preceding Year 2018 -2019	Adopted Budget Year 2019 - 2020					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	173422.21	200133.83	305000	2	Cash on hand * (cash basis), or			236000			2
3	0	8526.8	10000	3	Service Charges			15000			3
4	0	0	0	4	Previously levied taxes estimated to be received			0			4
5	2622.22	3785.71	2500	5	Interest			2500			5
6	38049	70000	50000	6	Transferred IN, from other funds			150000			6
7				7							7
8				8							8
9				9							9
10	214093.43	282446.34	367500	10	Total Resources, except taxes to be levied			403500	0	0	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	**214093.43**	**282446.34**	**367500**	13	**TOTAL RESOURCES**			**403500**	**0**	**0**	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit **or** Prog. & Activity	Object Classification	Detail				15
16	0	45812.25	65000	16		CR1	EMS Reserve	108925			16
17	10599.6	60743.82	230349	17		CR2	Fire Reserve	202925			17
18	0	0	9000	18		CR3	Communications Reserve	20200			18
19	0	11795	13151	19		CR4	Office Equipment Reserve	10100			19
20	0	0	50000	20		CR5	Dormatory Reserve	61350			20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29				29	Ending balance (prior years)						29
30				30	**UNAPPROPRIATED ENDING FUND BALANCE**						30
31	**10,599.60**	**118,351.07**	**367,500.00**	31	**TOTAL REQUIREMENTS**			**403,500.00**	**0**	**0**	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM
LB-11

RESERVE FUND
RESOURCES AND REQUIREMENTS

This fund is authorized and established by resolution / ordinance number R99 F4 on April 13, 1999 for the following specified purpose:

To fund long term illness or injury (up to 6 months)

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2029

Employee Benefits Reserve Fund
(Fund)

Mist-Birkenfeld RFPD
(Name of Municipal Corporation)

	Historical Data				DESCRIPTION			Budget for Next Year 2020 - 2021			
	Actual										
	Second Preceding Year 2017 - 2018	First Preceding Year 2018 - 2019	Adopted Budget Year 2019 - 2020		RESOURCES AND REQUIREMENTS			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	59887.78	60804.58	61000	2	Cash on hand * (cash basis), or			63000			2
3				3	Previously levied taxes estimated to be received						3
4	916.8	1325.01	1000	4	Interest			1000			4
5	0	0	0	5	Transferred IN, from other funds			0			5
6				6							6
7				7							7
8				8							8
9				9							9
10	60804.58	62129.59	62000	10	Total Resources, except taxes to be levied			64000	0	0	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	**60804.58**	**62129.59**	**62000**	13	**TOTAL RESOURCES**			**64000**	**0**	**0**	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit **or** Prog. & Activity	Object Classification	Detail				15
16	60804.58	62129.59	62000	16			Personnel Services	64000			16
17				17							17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29				29	Ending balance (prior years)						29
30				30	**UNAPPROPRIATED ENDING FUND BALANCE**						30
31	**60804.58**	**62129.59**	**62000**	31	**TOTAL REQUIREMENTS**			**64000**	**0**	**0**	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM LB-1 **NOTICE OF BUDGET HEARING**

A public meeting of the Board of Directors will be held on May 21, 2020 at 7 pm via virtual meeting at https://global.gotomeeting.com/join/833536261 or Toll Free 1-866-899-4676 Access Code: 833-536-261. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Mist-Birkenfeld Rural Fire Protection District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Main Station, between the hours of 9 a.m. and 5 p.m. or online at https://www.mistbirkenfeldrfpd.org/20-21-budget-information This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Joe Kaczenski Telephone: (503)755-2710 Email: Joek@mistbirkenfeldrfpd.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2018-2019	Adopted Budget This Year 2019-2020	Approved Budget Next Year 2020-2021
Beginning Fund Balance/Net Working Capital	745,895.75	787,999.00	972,645.00
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	30,633.02	34,700.00	44,600.00
Federal, State & all Other Grants, Gifts, Allocations & Donations	86,526.68	63,000.00	63,000.00
Revenue from Bonds and Other Debt	0.00	0.00	0.00
Interfund Transfers / Internal Service Reimbursements	70,000.00	50,000.00	150,000.00
All Other Resources Except Current Year Property Taxes	37,813.84	39,500.00	38,500.00
Current Year Property Taxes Estimated to be Received	371,124.19	486,846.00	499,000.00
Total Resources	**1,341,993.48**	**1,462,045.00**	**1,767,745.00**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	386,087.09	557,000.00	591,000.00
Materials and Services	146,038.67	183,550.00	211,050.00
Capital Outlay	151,375.40	482,800.00	627,000.00
Debt Service	0.00	0.00	0.00
Interfund Transfers	70,000.00	50,000.00	150,000.00
Contingencies	0.00	184,695.00	184,695.00
Special Payments	0.00	0.00	0.00
Unappropriated Ending Balance and Reserved for Future Expenditure	4,000.00	4,000.00	4,000.00
Total Requirements	**757,501.16**	**1,462,045.00**	**1,767,745.00**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Fire & Emergency Services **FTE** for that unit or program			
Fire Service	310,142.72	435,000.00	460,000.00
FTE	4.05	4.95	5
Name			
FTE			
Name			
FTE			
Not Allocated to Organizational Unit or Program			
FTE			
Total Requirements	**310,142.72**	**435,000.00**	**460,000.00**
Total FTE	**4.05**	**4.95**	**5**

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

M-B RFPD has sub-contracted a part-time Recruitment & Retention Coordinator. More money is be added to the Capital Reserve fund to aid is replacing older apparatus and equipment. Capital Outlay is being funded for Capital Improvements such as replacement of bathroom/showroom floors and new roofing.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2018-2019	Rate or Amount Imposed This Year 2019-2020	Rate or Amount Approved Next Year 2020-2021
Permanent Rate Levy (rate limit 2.0875 per $1,000)	2.0875	2.0875	2.0875
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$0	$0
Other Bonds	$0	$0
Other Borrowings	$0	$0
Total	$0	$0