



ANNUAL BUDGET

2017/2018 Fiscal Year

***Marion County Fire
District No. 1***

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INTRODUCTION OF MEMBERS

BOARD OF DIRECTORS

	<u>TERM EXPIRES</u>
Mike Welter - President	06/30/2017
Tom Marks - Vice President	06/30/2017
Sue Curths - Secretary/Treasurer	06/30/2019
Kim Batchelor - Director	06/30/2019
Bernie Otjen - Director	06/30/2017

BUDGET COMMITTEE

	<u>TERM EXPIRES</u>
Duane Vaubel—Position #1	12/31/2017
Ken Morin—Position #2	12/31/2019
Joan Johnson—Position #3	12/31/2019
Don Maxwell—Position #4	12/31/2018
Greg Miller—Position #5	12/31/2019

DISTRICT ADMINISTRATIVE STAFF

Terry Riley—Fire Chief
Kyle McMann—Deputy Fire Chief/Chief Financial Officer
Anna Kraemer—Chief Administrative Officer
Anita DeVilliers—Finance & Administrative Specialist

DISTRICT VISION & MISSION

VISION

(What we constantly strive to be)

To be an organization which is known and trusted by our community, respected by our peers and united in the accomplishment of our mission.

MISSION

(Our Purpose for Existing)

To make a positive difference in our community.

We accomplish our mission through:

1. Rapid Response
2. Taking Appropriate Action
3. Producing a Beneficial Result

THE FIVE BASIC RULES

(Within our Organization, there are Five Basic Rules Which Every Member is Expected to Know and Consistently Practice)

Rule No. 1

Do What is Right.

Rule No. 2

Do Your Best.

Rule No. 3

Treat Others with Dignity, Understanding and Respect.

Rule No. 4

Leave the Situation Better than the way you found it.

Rule No. 5

Help Other Members to be Successful.

FIRE DISTRICT OVERVIEW

MARION COUNTY FIRE DISTRICT NO. 1

Marion County Fire District No.1 (District) operates as a Special Service District under Oregon Revised Statute Chapter 478, not connected to any City or County Government and is managed by a five member Board of Directors, comprised of residents of the District. The Board hires the Fire Chief to manage the day-to-day operations of the District.

The District started as a single volunteer station (Four Corners Fire Department) in 1939. That volunteer station merged with the Brooks Rural Fire District in 1968, creating Marion County Fire District No.1. Since that time it has grown to include stations at Four Corners, Middle Grove, Pratum, Macleay, Brooks, Clear Lake, Labish Center, and the Chemeketa Fire Station.

The District has 47 employees. The District's Organizational Chart is noted on page 6. Fire, Rescue, and Emergency Medical Services are provided from 8 stations.

Four Corners, Station #1



Middle Grove, Station #2



Pratum, Station #3



Macleay, Station #4



Brooks, Station #5



Clear Lake, Station #6



Labish Center, Station #7

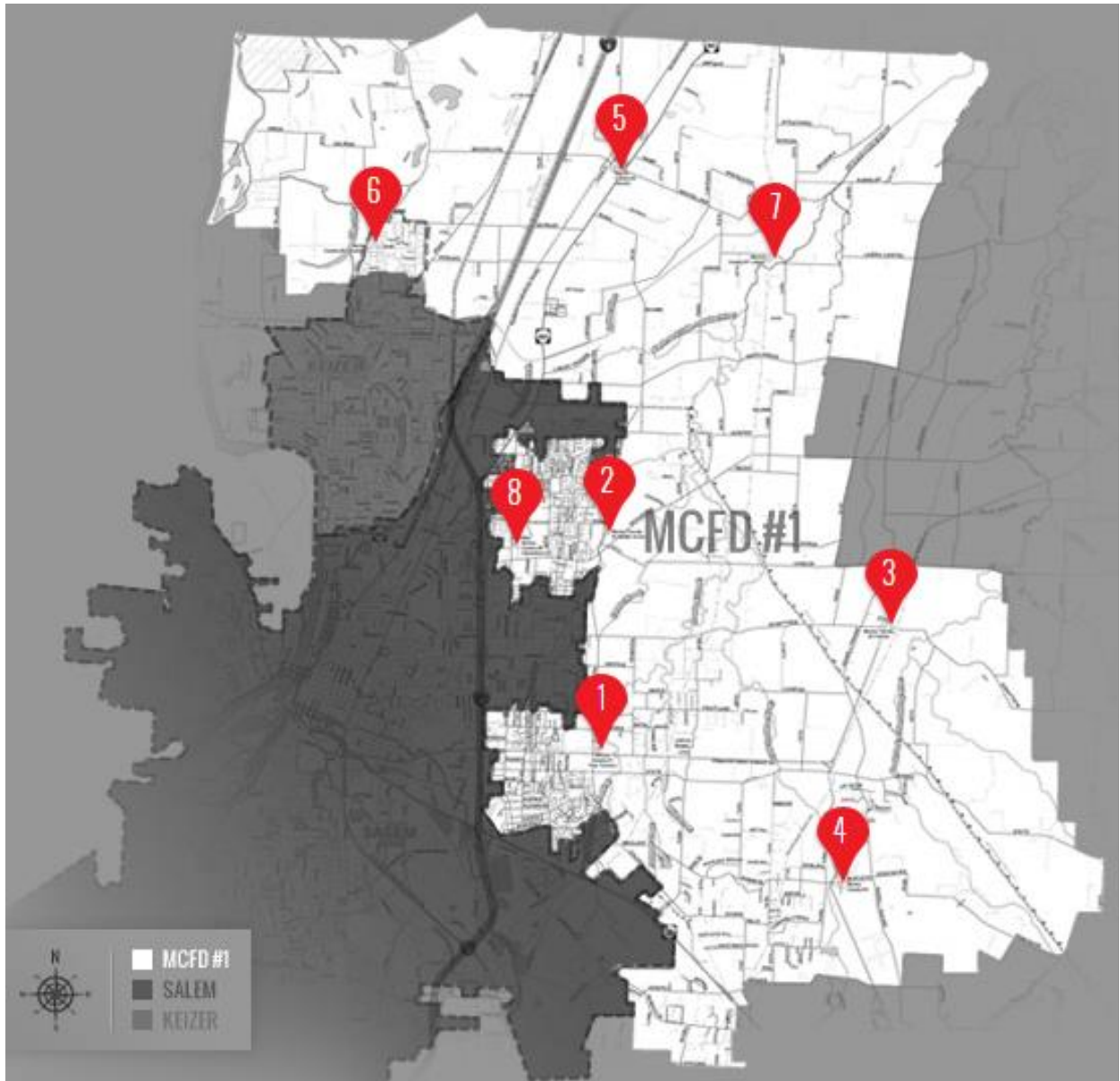


College Station, Station #8

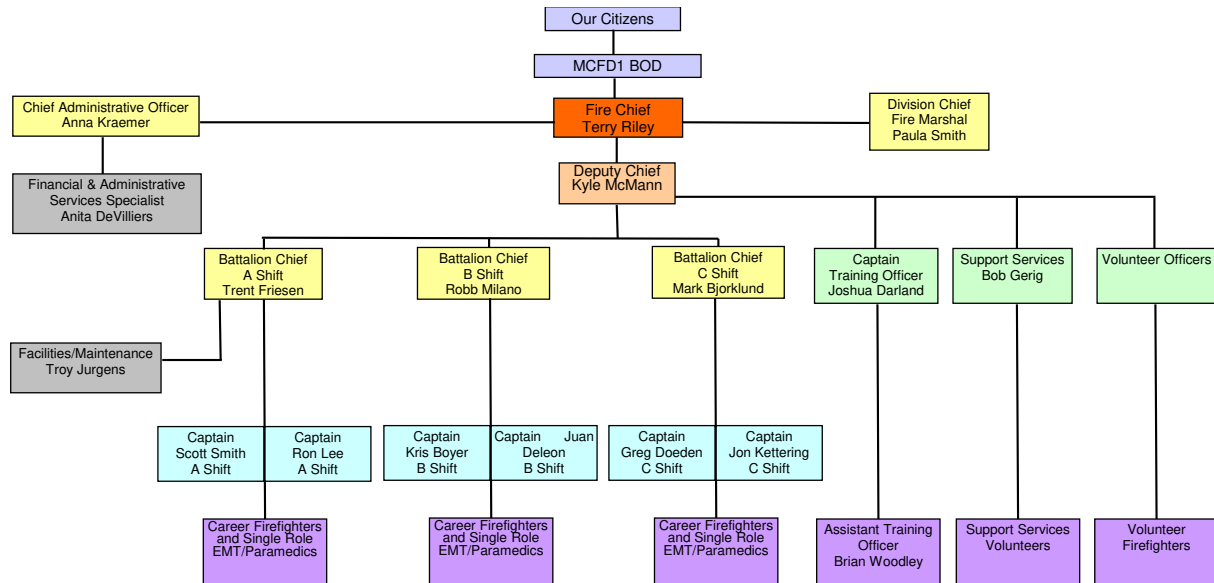


POPULATION/SERVICE AREA

The District serves a population of approximately 50,000 residents in the 80 square mile service area. The District serves the communities of Four Corners, Middle Grove, Pratum, Macleay, Brooks, Clear Lake, Labish Center and Chemeketa.



ORGANIZATIONAL CHART



MULTI-SERVICE DISTRICT

Marion County Fire District No.1 provides numerous services and programs within the community; these include:

- ⇒ Fire Suppression
- ⇒ Emergency Medical Services/Advanced Life Support Ambulance Transport
- ⇒ Rescue/Extrication
- ⇒ Fire Prevention
- ⇒ Public Fire Safety Education
- ⇒ Community Outreach

MARION COUNTY FIRE DISTRICT - TOP 20 TAXPAYERS

Taxpayer	M50 Assessed Value	Total Tax
PORTLAND GENERAL ELECTRIC CO	\$43,367,000	\$563,557
MEADOWLAWN PROPERTIES	\$19,304,733	\$275,922
COVANTA MARION INC	\$15,268,500	\$210,010
NORPAC FOODS INC	\$16,376,290	\$187,853
NORTHWEST NATURAL GAS CO	\$12,533,000	\$168,020
EVERGREEN PLAZA GROUP LLC	\$11,140,340	\$157,658
AT&T, INC	\$11,737,000	\$154,733
TERMINAL FREEZERS LLC	\$13,183,622	\$150,401
SHEA-ONE LLC	\$10,540,030	\$149,447
WELLS-BROWN LLC	\$10,883,860	\$149,263
DAYTON HUDSON CORPORATION	\$ 9,430,060	\$133,555
JODY BOSTATER LLC	\$ 9,056,970	\$127,697
WILLAMETTE ESTATES I LLC	\$ 8,658,690	\$122,523
WILLAMETTE ESTATES-II LLC	\$ 8,727,650	\$122,519
COMCAST CORPORATION	\$ 7,647,020	\$106,747
URBAN EQUITIES INC	\$ 7,385,190	\$104,339
NUNHEMS USA INC	\$ 8,446,213	\$ 96,440
GREENWOOD PARK 4	\$ 6,576,680	\$ 92,833
WILLAMETTE LUTHERAN HOMES INC	\$ 5,210,780	\$ 82,950
BLUE SAGE LLC	\$ 5,932,250	\$ 80,907

BUDGET MESSAGE

Dear Citizens of the Fire District, Budget Committee members, and members of Marion County Fire District No.1,

Thank you for your support and dedication to Marion County Fire District No. 1 (MCFD#1). I am honored to present the budget for the 2017/2018 fiscal year for your consideration. Our organization's on-going efforts are focused on balancing the level of service MCFD#1 provides with the resources that are available. The budget is intended to serve as a financial plan for the next fiscal year, outlining forecasted resource and expenditure requirements, with the result being a balanced budget.

The 2017/2018 fiscal year budget has been prepared using conservative revenue/resource projections and realistic, yet anticipated expenditure requirements.

BUDGET OVERVIEW

The submitted budget to the Budget Committee is a balanced budget for all funds the District utilizes as required by Oregon budget law. After years of cost cutting, and nominal increases in the current fiscal year budget, the District continues to see expenditures outpacing the limited resources it has. The financial modeling of the District continues and the District, at the request of the Board of Directors, has also developed a 10-year financial forecast model that will guide and shape budgetary and operational changes into the future.

The Budget has been developed utilizing the best data analysis projections available, with the understanding that these proposed amounts will be updated and refined prior to the budget adoption by the Board of Directors in June 2017. This is due to the remaining 2 Payroll cycles, 4 Accounts Payable cycles and the last 2 months of Accounts Receivable cycles remaining in this fiscal year. These final adjustments will be within the allowable 10% limit per Oregon budget law.

The total budget for the 2017/2018 fiscal year is \$ 14,651,946 and is divided into four funds:

- Fund 10 – General Fund (General Operating Budget)
- Fund 30 – Debt Service Fund (Bond Repayment)
- Fund 70 – Capital Projects Fund (2009 & 2012 Bond Issuances)
- Fund 80 - Capital Outlay Reserve Fund

The District levies the following property taxes:

Permanent Rate	\$1.9045/\$1000
Local Option Levy (LOL)	\$0.71/\$1000 (Expires 2020)
Debt Service (2008 General Obligation Bonds) (Expiring 2022 & 2024)	\$0.30-0.33/\$1000 (Fluctuates)

Below is the breakdown of significant revenues and expenditures:

2017/2018 Revenues

• Property Taxes (Current & Prior Years)	\$8,747,040
• Ambulance Transport Billing	\$1,725,000
• Beginning Fund Balance	\$3,946,756
• Other	\$ 233,150
• Total	\$14,651,946

2017/2018 Expenditures

• Personnel Services	\$ 7,262,764
• Materials & Services	\$ 2,159,425
• Capital Outlay	\$ 185,600
• Debt Service	\$ 904,540
• Contingency	\$ 525,000
• Reserved for Future Expenditures	\$ 1,865,361
• Unappropriated Ending Fund Balance	\$ 1,649,256
• Transfers & Capital Outlay Reserve Fund	\$ 100,000
• Total	\$ 14,651,946

Successes

1. Utilization of the 2009 & 2012 Bond proceeds voters approved in 2008 to decrease strain on the General Fund by purchasing capital items. This fund is now exhausted.
2. Collaboration in development of the budget for Marion County Fire District #1. This includes Project Managers, Command Staff, Board Strategic Planning Sub-Committee and others.
3. Development of a 10-year financial forecast.

Challenges

1. Additional capital replacement needs to address replacement of fire and EMS equipment that is aging and will soon be at the end of serviceable life.
2. Lost revenue due to reduction in ambulance billing reimbursement rates at the State and Federal levels and the reduction of a medic unit in-service hours.
3. Slow growth in the assessed values on property in the District and very little new construction, affecting property tax revenue.
4. High attrition rates in the Single Role positions.
5. PERS and health care costs continue to increase at unsustainable rates.
6. Long term financial stability.

Proposed Significant Adjustments for the 2017/2018 Fiscal Year

1. Elimination of 2 vacant Single Role positions.
2. Reduction of 1 medic unit from 24hrs/7 days a week to 12hr/day, 7 days/week.
3. Increase in Beginning Fund Balance for the General Fund due to savings in line item expenditures within the current fiscal year and higher than anticipated beginning fund balance, ambulance revenue, and property taxes in the current fiscal year.
4. Reduction in ambulance transport revenue due to changing payor mix and reductions in reimbursement rates at the State and Federal level. As well as the reduction of 1 medic unit to 12hrs/day from 24hrs/day.
5. Increased Personnel Services costs due to health/dental premium increases, changing employee demographics and roughly 5% increase in PERS employer costs. Employees are also paying the 6% IAP contribution, in conjunction with a 6% raise.
6. Proposed promotion of Single Role EMT/Paramedics to Firefighters to improve operational effectiveness and address the high attrition rates.
7. Small increases in funding to the Materials & Services appropriations for needed dispatch fees, computer IT Support costs and SDAO matching grant.
8. Elimination of the Line of Credit Fees due to sufficient resources on hand until majority of property tax revenue is received in November.
9. Increase in general fund capital outlay for the 2nd phase of portable radio replacement.
10. Establishment and funding of a new Fund 80, Capital Outlay Reserve Fund, to fund larger Capital Outlay purchases in future years due to full expenditure of bond funds.
11. Reservation of a portion of the anticipated Local Option Levy taxes for future expenditures for use in future years to limit service reductions.

On-going Financial Commitments & Future Budget Trends

This current 2016/2017 fiscal year has seen a lot of work done to financially model the District in future years to actually have a financial plan to work from and balance to the operational needs of the District due to rising calls for service. The District is continuing the process of developing and refining both a long term financial projection and a Strategic Plan. These plans will be used to determine and plan for future needs, budgets, directions, reserves to meet the future needs of the District, and guide service delivery changes. The District continues to explore alternative funding options as well as efficiencies as they present themselves.

Continuing areas of upcoming concern include:

- 10-year+ financial forecast and deficits projected.
- 2019/2021 Biennium PERS employer rate increases. Estimates now are 4-7% increase in rates starting in 2019 and 2021.
- Heavy reliance on Local Option Levy to fund operations
- Large Capital equipment replacement needs: SCBA's, extrication equipment, structural firefighting gear, facility maintenance/upgrades.
- Ambulance transport revenue/change volatility.

SUMMARY

The Fiscal Year 2017/2018 budget was developed as follows:

- Project Managers/Battalion Chiefs gathered budgetary requests based on needs and goals.
- All budget requests, wage/benefits costs, and revenue projections were compiled and reviewed by management staff.
- Revisions of funding requests to achieve a balanced budget.
- The draft budget is presented to the Citizen Budget Committee, which is open to the public.
- The budget is adopted by the Board of Directors at the annual budget hearing, which is open to the public.

The FY 2017/2018 proposed budget continues to provide for a high level of service to the residents of the District, and provides for adequate preventive maintenance and minimal equipment upgrades. Each year, the goal of the budget presentation is to give you valuable, transparent, and necessary information regarding the budgetary requirements of the District. This budget reflects participation from many resources throughout the District and is a product of many individuals' time and effort. I believe it is a balanced, conservative, and workable budget for the 2017/2018 fiscal year, and continues to provide a position for the District to forecast future years and make adjustments as needed.

I would like to thank the citizens of MCFD#1, the Budget Committee, project managers, and staff for their valuable input and suggestions during this budget season. Their efforts make the budget a document that can truly be used to manage the District in the coming fiscal year.

Sincerely,

Kyle McMann

Deputy Fire Chief/CFO

Budget Officer

BUDGET OVERVIEW

BUDGETING PROCESS

The 2017/2018 fiscal year budget process for the District started in February with the appointment of the Budget Officer, appointments to the Budget Committee and adoption of the Budget Calendar by the District Board of Directors. The Budget Officer for the 2017/2018 fiscal year is Deputy Fire Chief/CFO Kyle McMann.

The proposed balanced budget is created using historical and current financial data as well as projections for the new fiscal year that could impact the fiscal areas of the District. All Project Managers submitted budget requests for their areas for consideration to the Fire Chief and Deputy Fire Chief. After receipt of all requests, the process of preparing and working to a balanced budget was done through Command Staff budget meetings, meetings with the Board Strategic Planning Subcommittee and then final revisions by the Fire Chief and Deputy Fire Chief.

Once the balanced budget has been developed, it is presented to the Budget Committee, made up of the five Board of Directors and five appointed District citizens. The Budget Committee reviews the proposed budget documents, makes any necessary changes and then approves both the budget and tax rates to go before the Board of Directors during the Budget Hearing, which is held during the regular Board Meeting in June 2017. After adoption of the Budget by the Board of Directors, the necessary budget documents are submitted to the County Assessor and County Clerk.

The 2017/2018 fiscal year Budget Calendar is below:

<u>Date</u>	<u>Event</u>
Jan-Feb 2017	Appoint Budget Officer/Committee/Adopt Calendar
May 11, 2017	Proposed Budget delivered to Committee
May 11, 2017	Public Notice of Budget Committee Meeting Published
May 18, 2017	Budget Committee Meeting #1
May 25, 2017	Budget Committee Meeting #2 (only if needed)
June 8, 2017	Budget Hearing Notice and Budget Summary Published
June 15, 2017	Budget Hearing, Board of Directors Meeting
July 15, 2017	LB Forms, Resolutions filed with County Assessor
September 30, 2017	LB Forms, Resolutions filed with County Clerk

DISTRICT FUNDS

The District maintains a “cash basis” of accounting, meaning that revenues and expenditures are incurred at the time they are actually received or paid out.

The District maintains financial controls and integrity in its budgeting and accounting practices and utilizes three fund coding’s to identify and track revenues and expenditures. All accounting and budgeting are done within the guidelines of Generally Accepted Accounting Principles (GAAP) from the Governmental Accounting Standards Board (GASB).

The District Budget currently has three funds; General Fund-Fund 10, Debt Service-Fund 30, and Capital Outlay Bond-Fund 70. A new 4th fund, Capital Outlay Reserve Fund-Fund 80 is proposed for the 2017/2018 fiscal year budget.

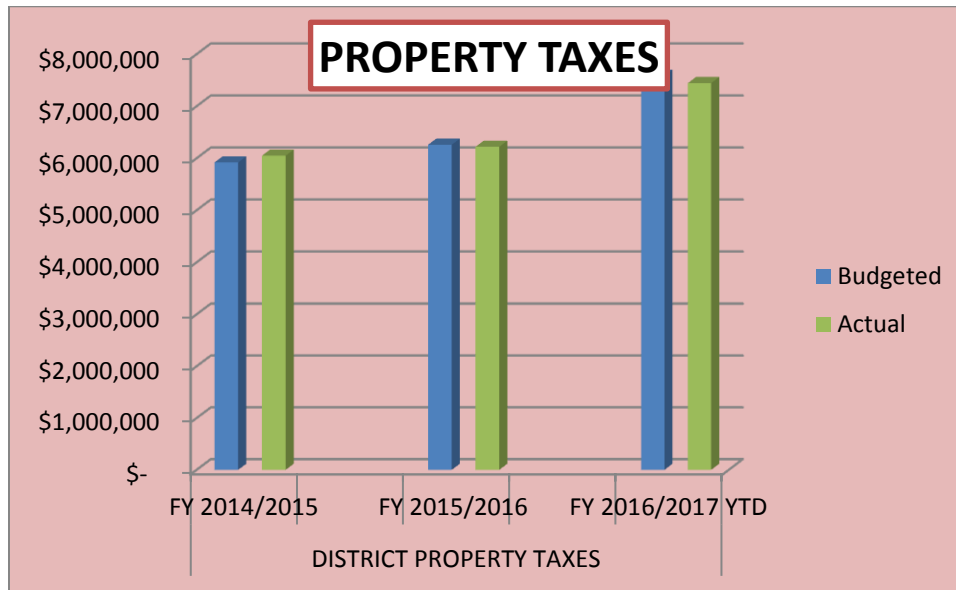
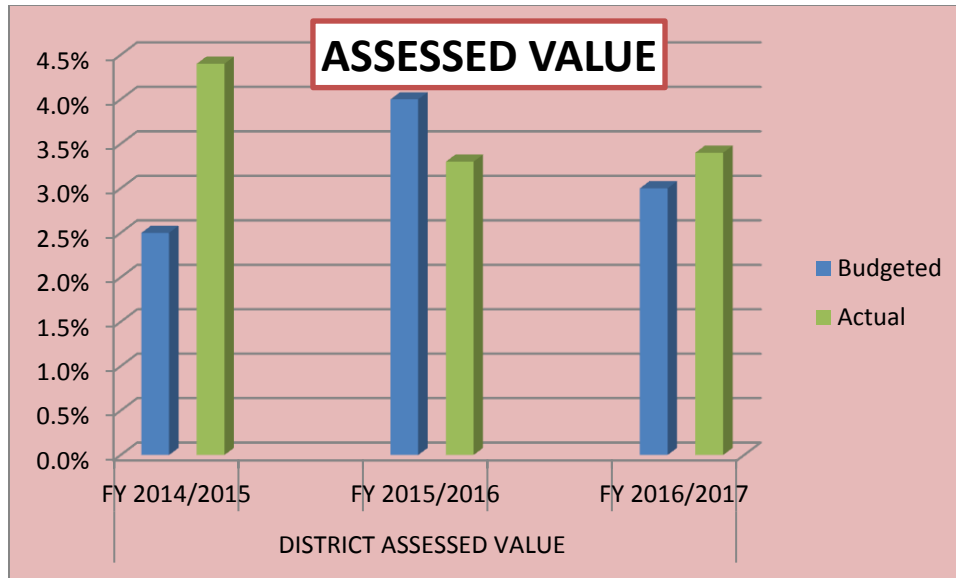
Day to day management of the budget is managed by the Fire Chief and Deputy Fire Chief through the program managers.

GENERAL FUND– FUND 10

RESOURCES (REVENUES)

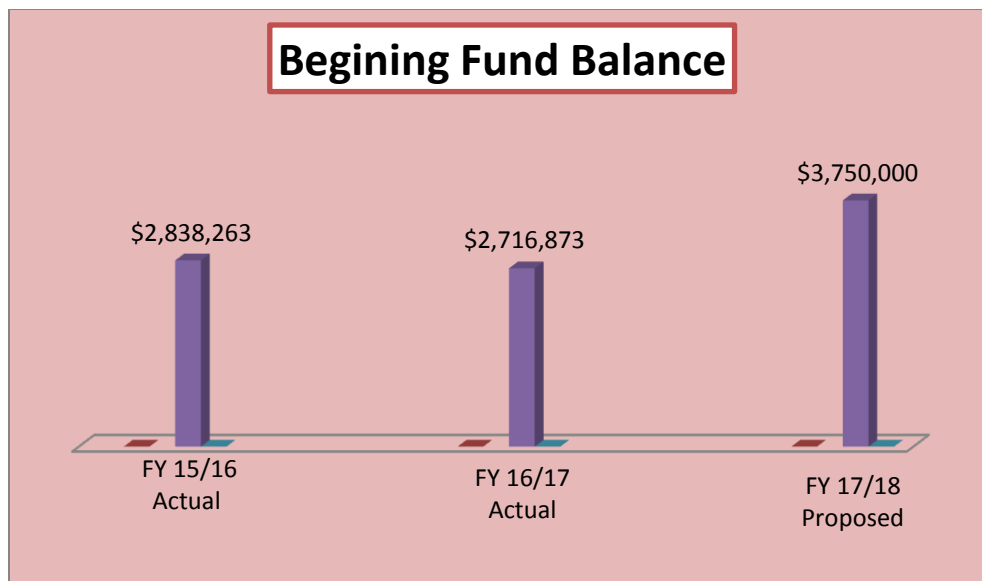
The main sources of resources/revenue include current and delinquent property taxes, ambulance transport billing, Capital FireMed, beginning fund balance and several other charges for services.

The largest portion of revenues comes from property taxes. Based on analysis and recommendation from the Marion County Assessor’s Office, the 2017/2018 fiscal year budget is projecting a 2% increase in Total Assessed Value of the District, with a 95% collection rate. Tax compression is not an issue for the Fire District at this time. The 2016/2017 fiscal year budget was projecting a 3% increase in Assessed Value, but actuals from the County Assessor show a 3.3% increase. The District will move to an even more conservative projection for 2017/2018 fiscal year and beyond, based on Assessor recommendations. The charts below illustrate the past few years of assessed value and property tax receivables.

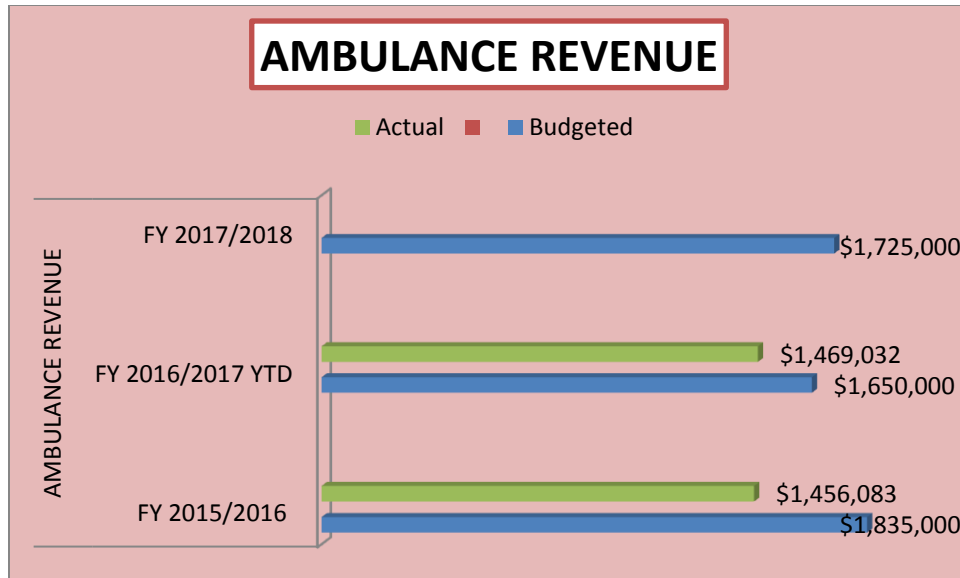


The Beginning Fund Balance is the second largest resource the District utilizes in the 2017/2018 fiscal year. The Beginning Fund Balance is a culmination of unspent funds from the prior fiscal year which includes Contingency, Unappropriated Funds and unspent amounts in line items.

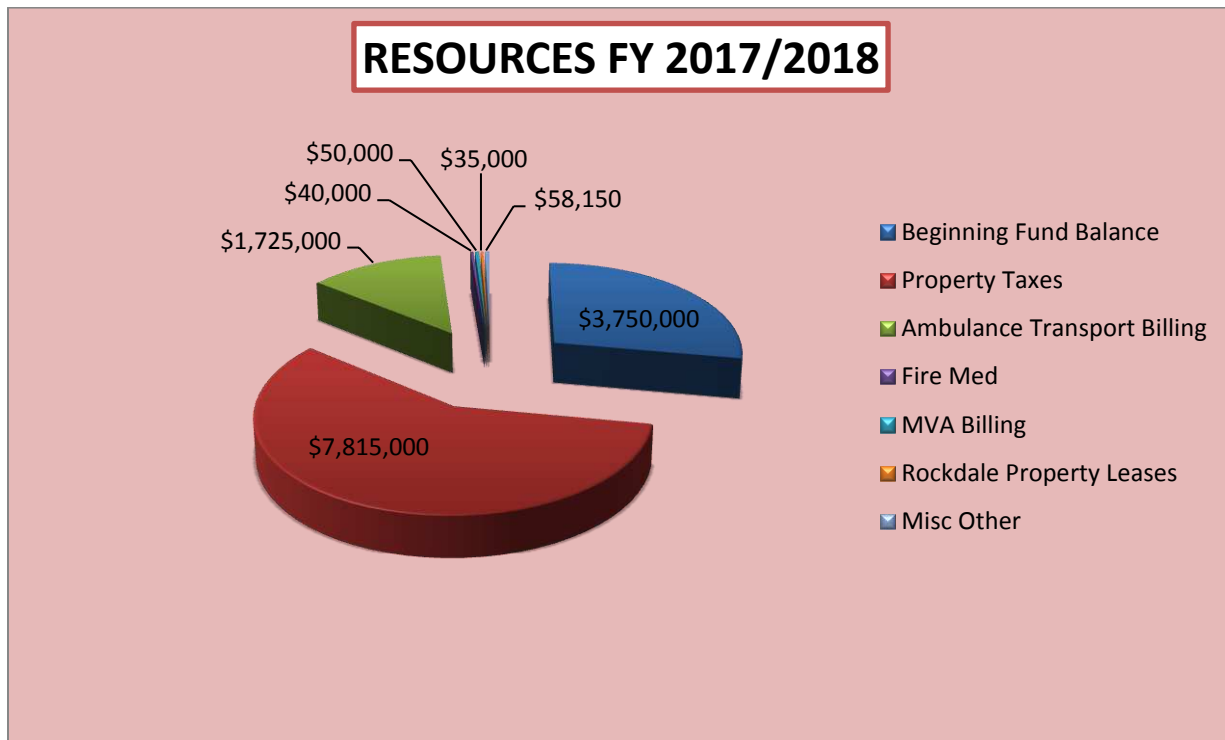
This amount is proposed to increase from \$2,716,873 in the current 2016/2017 fiscal year to \$3,750,000 in the 2017/2018 fiscal year. This is mainly due to less complete spending of all line items in the budget, and more than anticipated revenue in Ambulance transports, MVA billing, and Beginning fund balance.



Revenue from Ambulance transport billings continues to be volatile based on several factors. For the 2017/2018 fiscal year, revenue is projected at \$1,725,000 based on historical data, payor mix, advice from Systems Design West, our ambulance billing company and the anticipated loss of revenue from. This is an area that the District is watching closely and is budgeted conservatively.



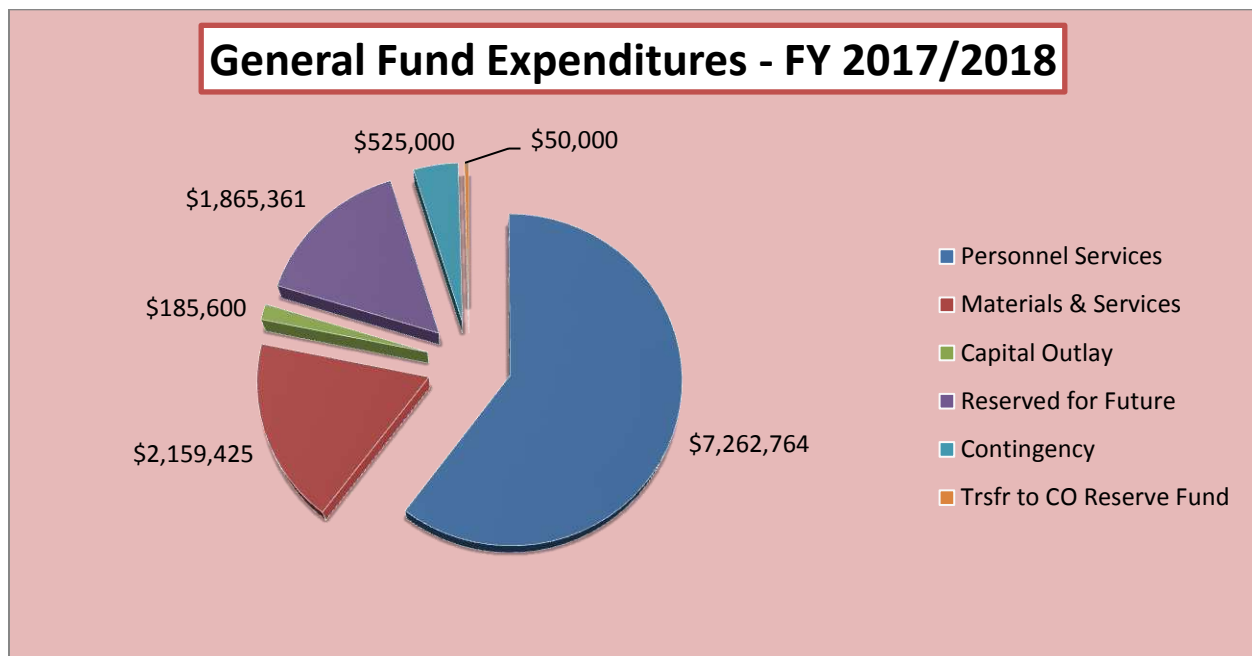
BREAKDOWN OF RESOURCES FOR THE GENERAL FUND



EXPENDITURES

The District has four categories of expenditures within the General Fund, which are:

- * Personnel Services
- * Materials & Services
- * Capital Outlay
- * Reserved for Future Expenditures
- * Contingency



Personnel Services

The Personnel Services category comprises the largest expenditures for the budget, comprising 72% of the general fund operating budget at a cost of \$7,262,764. For the current 2016/2017 fiscal year, there were 47 budgeted positions. For the 2017/2018 fiscal year, the proposed budget reduces 2 Single Role FTE positions, while promoting 6 Single Role positions to firefighter for increased operational effectiveness, for a total of 45 FTE's.

Oregon PERS employer costs are scheduled to rise in the 2017/2018 fiscal year, in the amount of 5%. In addition, as a result of bargaining and new Collective Bargaining Agreement, employees will now pay their 6% PERS IAP contribution, but also received a 6% raise in wages for this exchange.

Health and Dental Insurance premium costs are going up just under 5%.

Out of Shift Overtime is not budgeted to increase from the current budget of \$325,000 due to the reduction of 2 FTE in the Operations Division.

Materials & Services

Materials & Services is the second largest expenditure category comprising 21% of the general fund operating budget and is budgeted at \$2,159,425 for the 2017/2018 fiscal year. This area is where day to day operational expenses are budgeted for the District. Several areas within this category with significant budgeted changes include:

- ⇒ Computer IT Support- Increase of \$22,000 for on-site support
- ⇒ Dispatch Services- 5.9% increase in Dispatch fees from Willamette Valley Communications Center
- ⇒ Quartermaster- 15% decrease due to new turnout PPE replacement plan
- ⇒ Elections- Decrease of \$30,000 due to no Local Option Levy votes
- ⇒ Volunteer Recruitment/Retention- 72% increase based on changes proposed for recognition functions and volunteer reimbursement activities/incentives
- ⇒ SDAO Grant- Increase of \$8,500 for funding of possible match safety grant from SDAO, our insurance provider
- ⇒ Line of Credit- zeroed due to not needed due to larger cash carryover balances

Capital Outlay

The budget includes \$185,600 for Capital Outlay projects in the 2017/2018 fiscal year, up from \$45,150 budgeted in the 2016/2017 fiscal year. This is due to continuation of the portable radio replacement project and replacement Breathing Air System Compressor Bottles.

New for the 2017/2018 fiscal year is the Capital Outlay Reserve Fund, and the District has budget \$50,000 as a transfer from the General Fund to save for larger future capital outlay items.

Contingency

Contingency is an amount set aside for emergency/unforeseen expenditures that may not be budgeted. To spend contingency funds, Board of Directors action is necessary. The budgeted amount for the 2017/2018 fiscal year is \$525,000, and remains within the best practice range of 5-8% of operating budget.

Reserved for Future Expenditures

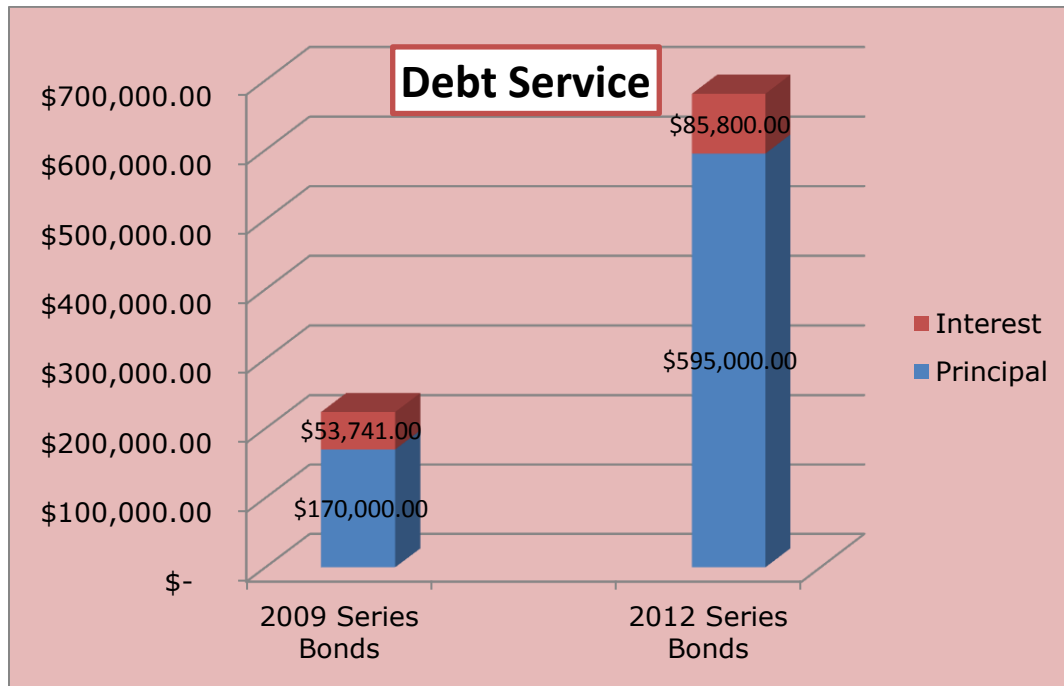
This is a new area in the budget for the 2017/2018 fiscal year and includes funds received as part of the Local Option Levy tax but are being reserved (saved) for future fiscal years. The amounts are based on the budget modeling that was performed to assist in asking the voters for the new local option levy approved in 2016 by the voters. The amount reserved is \$1,865,361 for the 2017/2018 fiscal year. The amount reserved will decrease in future budget years as expenses increase.

Unappropriated Ending Fund Balance

While not an "appropriated" item in the budget, the Unappropriated Ending Fund Balance (UEFB) are funds set aside to become cash carryover/beginning fund balance in the next fiscal year. These funds cannot be utilized in the fiscal year unless a supplemental budget is completed. The UEFB for the 2017/2018 fiscal year is \$1,425,000, which represents 2.5 months of Payroll/Personnel Costs.

Debt Service - Fund 30

This fund is to record the payments on outstanding general obligation bonds from 2008. There are two sets of \$5,000,000 bond sales that are being paid, 2009 & 2012. The bond rate to the taxpayers fluctuates between 0.30-0.33/\$1000.



Capital Outlay (Bond) - Fund 70

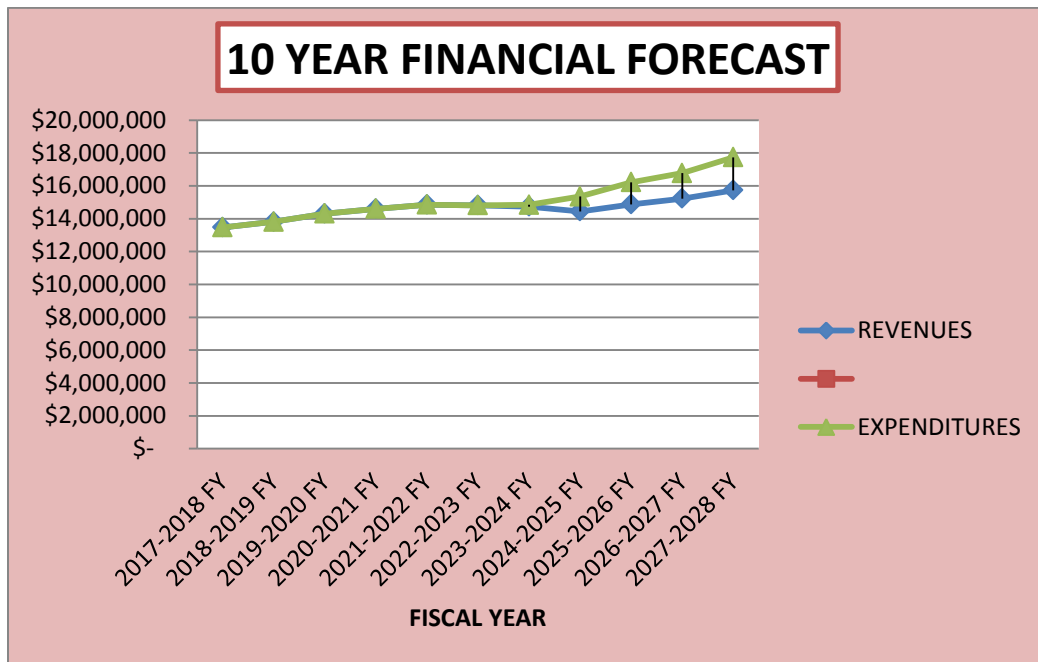
This fund is to budget the proceeds of the 2009 & 2012 Bond Sale of \$10,000,000. This fund is completely expended as the District closes out the final Capital Projects dedicated from this funding. For the 2017/2018 fiscal year it is budgeted at \$0, as this fund will be fully expended by the end of the current fiscal year.

Capital Outlay Reserve - Fund 80

This is a newly proposed fund to save for funding larger capital outlay purchases due to the depletion of bond funds. This fund is budgeted at \$50,000 for the 2017/2018 fiscal year.

10 YEAR FINANCIAL FORECAST

The District has developed a 10-year financial forecast model to help guide policy, operational and financial decision making in the coming years. The goal of these plans, along with a Strategic Plan, is to provide long term stability for the District. As part of the budgeting process, this financial forecast will be updated each year and adjustments made as needed.



GENERAL FUND BUDGET DETAIL

FORM
LB-20

RESOURCES
GENERAL FUND - FUND 10
(Fund)

MARION COUNTY FIRE DISTRICT NO.1
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2017 - 18		
	Actual		Adopted Budget This Year 2016 - 17		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2014 - 15	First Preceding Year 2015 - 16					
1	2,694,320	2,838,265	2,495,000	1 Available cash on hand* (cash basis)	3,750,000		1
2	238,084	195,073	190,000	2 Previously levied taxes estimated to be received	190,000		2
3	13,704	19,676	12,000	3 Interest	30,000		3
4				4 OTHER RESOURCES			4
5	1,742,101	1,745,071	1,650,000	5 Ambulance Revenue	1,725,000		5
6	21,615	26,313	35,700	6 MVA Billing	50,000		6
7	220	-	500	7 Donations	500		7
8	6,904	6,987	7,092	8 WVCC Back Up Dispatch Center Rent	7,250		8
9	13,348	15,117	14,012	9 Cell Tower Space Rent	14,400		9
10	2,130	-	1,000	10 Sale of Assets & Surplus Property	1,000		10
11	2,997	2,504	2,500	11 Miscellaneous Revenue	2,500		11
12	9,611	6,102		12 Recovery Revenue - Misc			12
13	25,617	56,455		13 Recovery Revenue - Conflagration			13
14	225	50		14 Sportswear			14
15	39,379	44,277	35,000	15 Capital FireMed Revenue	40,000		15
16	32,015	33,280	34,000	16 Rockdale Property Leases	35,000		16
17	2,825	2,650	2,500	17 Fire Marshal Ordinance Fees	2,500		17
18	251,660			18 FEMA - SAFER Grant Proceeds			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	5,096,755	4,991,818	4,479,304	27 Total resources, except taxes to be levied	5,848,150	0	0
28			7,392,363	28 Taxes estimated to be received	7,625,000		
29	5,809,122	6,023,981		29 Taxes collected in year levied			
30	10,905,878	11,015,799	11,871,667	30 TOTAL RESOURCES	13,473,150	0	0

150-504-020 (rev 10-16)

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

GENERAL FUND BUDGET DETAIL (CON'T)

FORM
LB-31

DETAILED REQUIREMENTS

General Fund Personnel Services - Fund 10

MARION COUNTY FIRE DISTRICT NO.1

(Name of Fund)

Historical Data				REQUIREMENTS FOR: Personal Services		Budget for Next Year 2017-2018			
Actual			Object Classification			Detail	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2014-2015	First Preceding Year 2015-2016	Adopted Budget This Year Year 2016-2017							
1			1					1	
2	72,625	124,280	127,147	2	PS Fire Chief - Wages (1)	134,500			2
3	109,948	112,893	115,605	3	PS Deputy Fire Chief - Wages (1)	122,500			3
4	337,012	315,744	314,401	4	PS Battalion Chiefs - Wages (3)	333,250			4
5	117,788			5	PS Admin. General Service - Wages (0)**	-			5
6	-	87,005	86,986	6	PS Chief Administrative Officer - Wages (1)	92,000			6
7	-	61,667	62,587	7	PS Financial & Administrative Specialist - Wages (1)	66,100			7
8	-	20,950		8	PS Receptionist - Wages (0)	-			8
9	267,041	273,707	280,193	9	PS Captains - Wages (6)	594,000			9
10	252,488	251,169	261,604	10	PS Lieutenants - Wages (0)	-			10
11	451,708	448,930	475,491	11	PS Engineers - Wages (6)	500,550			11
12	1,025,503	1,068,148	1,063,465	12	PS Firefighter/Paramedic - Wages (21)	1,510,234			12
13	339,088	339,808	396,795	13	PS Single Role EMT/Paramedics - Wages (1)	55,905			13
14	65,631	71,428	76,314	14	PS Facilities Maintenance/Firefighter - Wages (1)	80,600			14
15	149,649			15	PS Training Officer/Assistant Training Officer	-			15
16	-	95,508	96,427	16	PS Captain/Training Officer - Wages (1)	99,425			16
17	12,643	75,183	76,306	17	PS Assistant Training Officer - Wages (1)	82,650			17
18	166,681			18	PS Fire Marshal - Wages (0)**	-			18
19	-	92,360	99,452	19	PS Fire Marshal - Wages (1)	108,775			19
20	-	72,319		20	PS Deputy Fire Marshal - Wages (0)	-			20
21	56,027	24,387		21	PS Volunteer Coordinator - Wages (0)	-			21
22	-			22	PS Instructor Stipend - Wages	-			22
23	136,194	93,315	148,880	23	PS Vacation Sellback - Wages	156,625			23
24	53,016	45,003	47,000	24	PS Incentives - Wages	45,000			24
25	276,962	310,614	325,000	25	PS Out of Shift Overtime	325,000			25
26	2,500,027			26	PS Wage Ancillary ***				26
27	-	689,001	870,013	27	PS Health Insurance - Ancillary	1,010,000			27
28	-	73,238	80,161	28	PS Dental Insurance - Ancillary	80,000			28
29	-	35,057	35,729	29	PS Life, AD & D, LTD Insurance - Ancillary	37,500			29
30	-	10,700	15,043	30	PS Deferred Compensation Match(457) - Ancillary	56,500			30
31	-	99,366	128,209	31	PS Worker Compensation Insurance - Ancillary	141,350			31
32	-	170,820	138,240	32	PS HRA VEBA - Ancillary	134,000			32
33	-	1,450	1,200	33	PS Flexible Spending Account - Ancillary	1,200			33
34	-	300,830	317,515	34	PS Payroll Taxes	320,000			34
35	-	257,495	234,286	35	PS PERS 6% EMP Pickup - Ancillary	-			35
36	-	909,270	835,910	36	PS PERS EMP Rate - Ancillary	1,090,000			36
37	-	4,057	3,905	37	PS OR Unemployment Insurance - Ancillary	4,200			37
38	-	1,676	2,383	38	PS OR Workers Benefit Fund - Ancillary	1,900			38
39	-	195,974	195,239	39	PS 401(a) EMP - Ancillary	79,000			39
40			47	40	Total Full Time Equivalent (FTE)	45			40
41	6,390,031	6,733,352	6,911,487	41	TOTAL REQUIREMENTS	7,262,764	0	0	41

GENERAL FUND BUDGET DETAIL (CON'T)

FORM
LB-31

DETAILED REQUIREMENTS

General Fund Materials & Services - Fund 10
(Name of Fund)

MARION COUNTY FIRE DISTRICT NO. 1

Historical Data				REQUIREMENTS FOR: Material & Services		Budget for Next Year 2017-2018			1
Actual		Adopted Budget	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body		
Second Preceding Year 2014-2015	First Preceding Year 2015-2016	This Year Year 2016-2017							
1	2	3	1	Object Classification	Detail	2	3	4	5
2	47,324	42,569	59,000	2	MS Building & Land	59,000			2
3	52,629	40,623	99,114	3	MS Equipment	92,750			3
4	87,629	80,704	87,812	4	MS Insurance	92,500			4
5	16,241	17,345	17,906	5	MS Station Supplies	16,000			5
6	118,125	155,205	158,680	6	MS Utilities	158,750			6
7	11,869	-	-	7	MS Cell Phones*	-			7
8	175,131	76,844	218,186	8	MS QuarterMaster	186,500			8
9	120,382	103,179	111,081	9	MS Ambulance Billing Charges & Refunds	122,000			9
10	13,233	5,354	6,850	10	MS Fire Prevention	7,000			10
11	188,739	158,143	223,900	11	MS Vehicle	226,500			11
12	11,537	12,834	20,720	12	MS Radio & Pager Repair/Service	20,150			12
13	284,094	320,760	342,914	13	MS Dispatch Services & Records Management	364,000			13
14	29,809	39,473	84,934	14	MS Office Expenses	51,650			14
15	119,708	112,940	118,000	15	MS Computer I.T. Support	140,000			15
16	11,473	34,060	100,000	16	MS Legal	100,000			16
17	13,895	15,020	15,475	17	MS Audit Services	17,500			17
18	-	8,155	62,400	18	MS Elections	32,000			18
19	4,802	5,563	5,335	19	MS Publications	6,100			19
20	46,248	66,599	95,890	20	MS Training	99,200			20
21	76,082	74,211	83,175	21	MS Volunteer Recruitment & Retention	143,500			21
22	49,903	-	-	22	MS Resident Volunteer Tuition **	-			22
23	20,500	20,500	20,500	23	MS Medical Director	20,500			23
24	4,709	4,622	4,995	24	MS Dues & Subscriptions	4,950			24
25	5,368	5,822	3,415	25	MS Background & Compliance	3,275			25
26	2,450	2,903	4,850	26	MS Administrative Expenses	4,350			26
27	584	1,320	2,000	27	MS Firefighter Expenses (rehab)	2,000			27
28	92,325	88,729	154,724	28	MS EMS Expenses	153,500			28
29	13,417	7,523	15,175	29	MS Immunization & Physicals	19,250			29
	-	3,562	-	30	MS Board Meeting Expenses	-			
31	1,618,205	1,504,561	2,117,030	31	TOTAL REQUIREMENTS	2,142,925	0	0	31

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* Combines with Utilities
**Combined with Training

GENERAL FUND BUDGET DETAIL (CON'T)

FORM
LB-31

DETAILED REQUIREMENTS

General Fund Materials & Service Fund 10 **MARION COUNTY FIRE DISTRICT NO.1**
(Name of Fund)

Historical Data				REQUIREMENTS FOR: Materials & Services		Budget for Next Year 2017-2018			
Actual			Adopted Budget This Year Year 2016-2017			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second Preceding Year 2014-2015	First Preceding Year 2015-2016								
1				1	Object Classification	Detail			
2	-	1,464	500	2	MS	Safety Committee	500		2
3	15,175	7,648	-	3	MS	Expenses to Recover	-		3
4	6,000	6,000	6,000	4	MS	Chaplain Services	6,000		4
5	749	7	1,500	5	MS	SDAO Grant	10,000		5
6		(0)	-	6	MS	Bad Debt - Written off for A/R	-		6
7	666		-	7	MS	Other	-		7
8			25,000	8	MS	Line of Credit Fees	-		8
9				9					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	22,590	15,119	33,000	29	Total This Page		16,500		29
30	1,618,205	1,504,561	2,117,030	30	Total Page 3		2,142,925		30
33	1,640,794	1,519,680	2,150,030	33	TOTAL REQUIREMENTS		2,159,425	0	33

150-504-031 (Rev 10-16)

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

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GENERAL FUND BUDGET DETAIL (CON'T)

FORM
LB-31

DETAILED REQUIREMENTS

General Fund Capital Outlay - Fund 10
(Name of Fund)

MARION COUNTY FIRE DISTRICT NO.1

1	Historical Data			2	REQUIREMENTS FOR: Capital Outlay/Contingency/Transfer		Budget for Next Year 2017-2018			3		
	Actual		Adopted Budget This Year Year 2016-2017				Object Classification	Detail	Proposed by Budget Officer		Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2014-2015	First Preceding Year 2015-2016										
1				1						1		
2	8,738	12,500	6,000	2	CO	Building & Land	3,000			2		
3	10,382	27,899	30,600	3	CO	Equipment	172,000			3		
4	12,613	2,233	5,800	4	CO	Office	7,000			4		
5	3,202	1,722	2,750	5	CO	EMS Equipment	3,600			5		
6				6						6		
7	34,934	44,354	45,150	7		Total Capital Outlay	185,600			7		
8				8						8		
9			525,000	9	Contingency	General Fund Contingency	525,000			9		
10				10	Interfund Transfer	Transfer to CO Reserve Fund	50,000			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			790,000	29		Reserved For Future Expenditures	1,865,361			29		
31				31		Ending balance (prior years)				31		
32			1,450,000	32		UNAPPROPRIATED ENDING FUND BALANCE	1,425,000			32		
33	34,934	44,354	2,810,150	33		TOTAL REQUIREMENTS	4,050,961	0		33		

150-504-031 (Rev 10-16)

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

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DEBT SERVICE FUND BUDGET DETAIL

FORM
LB-35

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- Revenue Bonds or
- General Obligation Bonds

DEBT SERVICE - FUND 30

MARION COUNTY FIRE DISTRICT NO.1

(Fund)

(Name of Municipal Corporation)

Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2017-18		
Actual Second Preceding Year 2014 -15	Actual First Preceding Year 2015 - 16	Adopted Budget This Year 2016 - 17		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
			1	Resources		1
93,271	137,840	170,756	2	Beginning Cash on Hand (Cash Basis), or		196,756
36,206	28,891	26,000	3	Previously Levied Taxes to be Received		27,500
			4	Interest		
129,477	166,731	196,756	5	Total Resources, Except Taxes to be Levied		224,256
		885,082	6	Taxes Estimated to be Received *		904,540
855,033	892,185		7	Taxes Collected in Year Levied		
984,510	1,058,916	1,081,838	8	TOTAL RESOURCES		1,128,796
			9	Requirements		9
			10	Bond Principal Payments		10
			11	Bond Issue	Budgeted Payment Date	11
135,000	145,000	155,000	12	06/15/2009	12/15/2017	170,000
515,000	545,000	570,000	13	01/19/2012	06/15/2018	595,000
			14			
650,000	690,000	725,000	15	Total Principal		765,000
			16	Bond Interest Payments		16
			17	Bond Issue	Budgeted Payment Date	17
34,931	32,906	30,876	18	06/15/2009	12/15/2017	28,358
32,906	30,876	28,358	19	06/15/2009	06/15/2018	25,383
64,416	57,618	50,424	20	01/19/2012	12/15/2017	42,900
64,416	57,618	50,424	21	01/19/2012	06/15/2018	42,900
196,670	179,019	160,082	22	Total Interest		139,540
			23	Unappropriated Balance for Following Year By		23
			24	Bond Issue	Projected Payment Date	24
			25			25
			26	Ending balance (prior years)		26
		196,756	27	Total Unappropriated Ending Fund Balance		224,256
			28	Loan Repayment to Fund		28
			29	Tax Credit Bond Reserve		29
846,670	869,019	1,081,838	30	TOTAL REQUIREMENTS		1,128,796

150-504-035 (Rev 10-16)

*If this form is used for revenue bonds, property tax resources may not be included.

CAPTIAL OUTLAY (BOND) FUND BUDGET DETAIL

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
CAPITAL OUTLAY (BOND) - FUND 70**
(Fund)

MARION COUNTY FIRE DISTRICT NO.1
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2017 - 18		
Actual		Adopted Budget Year 2016 - 17		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2014 - 15	First Preceding Year 2015 - 16					
1			1	RESOURCES		1
2	1,190,063	867,032	2	Cash on hand * (cash basis), or		2
3			3	Previously levied taxes estimated to be received		3
4	5,172	2,512	4	Interest		4
5			5	Transferred IN, from other funds		5
6	49,500		6	Sale of Surplus Apparatus		6
7	5,500		7	Recovery		7
8			8			8
9	1,250,235	869,543	9	Total Resources, except taxes to be levied		9
10			10	Taxes estimated to be received		10
11			11	Taxes collected in year levied		11
12	1,250,235	869,543	12	TOTAL RESOURCES		0
13			13	REQUIREMENTS **		0
14			14	Org Unit or Prog & Activity	Object Classification	Detail
15		4,326	15	CO		St#1 Upgrades & Projects
16	54,927	7,082	16	CO		Building & Land
17		287,534	17	CO		Apparatus - Equipment
18	328,276	513,183	18	CO		Apparatus - Replacement
19			19	CO		New St#1 Construction
20			20	CO		Equipment Captial Outlay
21			21			
22			22			
23			23			
24			24			
25			25			
26			26			
27			27			
28			28	Ending balance (prior years)		
29			29	UNAPPROPRIATED ENDING FUND BALANCE		
30	383,203	812,126	30	TOTAL REQUIREMENTS		0

150-504-010 (Rev. 10-16)

*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.

CAPITAL OUTLAY RESERVE FUND BUDGET DETAIL

FORM
LB-10

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
CAPITAL OUTLAY RESERVE FUND - FUND 80**
(Fund)

MARION COUNTY FIRE DISTRICT NO.1
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2017 - 18		
Actual		Adopted Budget Year 2016 - 17		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2014 - 15	First Preceding Year 2015 - 16					
1			1	RESOURCES		1
2	0	0	2	Cash on hand * (cash basis), or		2
4	0	0	4	Previously levied taxes estimated to be received		4
5	0	0	5	Interest		5
6	0	0	6	Transferred IN, from other funds		6
7			7			7
8			8			8
9			9			9
10	0	0	10	Total Resources, except taxes to be levied		10
11			11	Taxes estimated to be received		11
12			12	Taxes collected in year levied		12
13	0	0	13	TOTAL RESOURCES		13
				50,000.00	0	0
14			14	REQUIREMENTS **		14
15			15	Org Unit or Prog & Activity	Object Classification	Detail
16			16	CO		Apparatus & Equipment Replacement
17			17			50,000.00
18			18			
19			19			
20			20			
21			21			
22			22			
23			23			
24			24			
25			25			
26			26			
27			27			
28			28			
29			29	Ending balance (prior years)		29
30			30	UNAPPROPRIATED ENDING FUND BALANCE		30
31	0	0	31	TOTAL REQUIREMENTS		31
				50,000.00	0	0

150-504-010 (Rev. 10-16)

*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.