

Sheridan Fire District



2019-2020 OPERATING BUDGET

Sheridan Fire District

2019-2020 Budget

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Sheridan Fire District

2019 - 2020 Budget Calendar

1. **Appoint Budget Officer** Feb. 11

2. **Prepare Proposed Budget** Feb.- Mar.

3. **Appoint Budget Committee Members - (If Needed)** Feb. 11

4. **Publish First Notice of Budget Comm. Meeting** April 16
 - Publish Legal Notice of Budget Committee meeting for the purpose of receiving the proposed budget no more than 30 days prior
 - Publish 2nd Notice at least five days after 1st notice and April 23
not less than 5 days prior to budget meeting

5. **Budget Committee Meeting - (6:00 PM)** May 13
 - Reports and recommendations are given and Budget Committee make changes when necessary.
 - The Budget Committee passes a motion recommending to the Board of Directors the budget and approving an amount or rate of total property taxes to be certified.

6. **Second Budget Committee Meeting - (6:00 PM If Needed)** May 22

7. **Publish Notice of Budget Hearing (5 - 30 days prior)** May 28
 - Publish "Notice of Budget Hearing and Financial Summary"

8. **Hold Budget Hearing - (5:00 p.m.)** June 13
 - Board of Directors adopt a resolution making appropriations, categorizing and levying property taxes.

9. **Submit Tax Certification Documents (LB-50)** July 1
 - Two copies to Tax Assessor by July 15

BUDGET COMMITTEE

BOARD MEMBERS		
Name	Phone	4-Year Term Expires
Tammy Heidt	21580 Finn Rd. Sheridan, OR 97378	July 2019 Position 1
Scot Breeden	20405 Rosenbalm Rd. Sheridan, OR 97378	July 2019 Position 2
Dennis Rogers	24700 SW Rogers Rd. Sheridan, OR 97378	July 2019 Position 3
Dennis Grauer	23230 SW DeJong Rd. Sheridan, OR 97378	July 2021 Position 4
Brice Ingram	1111 W Main St. Sheridan, OR 97378	July 2021 Position 5

CITIZEN MEMBERS		
Name	Phone	3-Year Term Expires
Matt Rice	9555 Harmony Rd. Sheridan, OR 97378	6/30/21
Cary Laughlin	20005 Rosenbalm Rd. Sheridan, OR 97378	6/30/21
Herald Levy	12475 SW Gopher Valley Rd. Sheridan, OR 97378	6/30/20
Steve Williams	234 SE Hope Ct. Sheridan, OR 97378	6/30/20
Bryant Fitzgerald	32420 Savage Rd. Sheridan, OR 97378	6/30/20

MISSION STATEMENT

The mission of the Sheridan Fire District is to save lives and protect property through prevention, preparedness education and response.



2019-2020 BUDGET MESSAGE

THE 2019-2020 BUDGET CONSISTS OF TWO ACTIVE FUNDS; ONE INCLUDES THREE SPECIAL FUNDS

- General Fund
 - Equipment Reserve Fund
 - Fancher Memorial Fund
 - Building Maintenance Fund
- Trust & Agency Fund
 - Station 9 Spending Authority

FINANCIAL POLICY FOR 2019-2020;

- As of July 1, 2019, the Board of Directors have established a new direction encompassed within the newly approved Intergovernmental Agreement (IGA) between Sheridan, SW Polk and West Valley Fire Districts. The IGA incorporates the following services: administrative, operational and financial.
- This budget opens a new fund for the volunteer membership.
- The Unappropriated Fund balance have been increased in attempt to match the anticipated July to November revenue needs.
- The budget meets the Districts mission, vision and values and the direction of the Board of Directors.
- Administration continues to look for methods of creating a more stable future.

PROPOSED GENERAL FUND CHANGES IN THE 2019-2020 FISCAL YEAR;

- Personnel:
 - This budget contains all administrative staffing, an increase in response staff from six to fourteen; four personnel will staff SW Polk stations.
 - Workers' Compensation: WHA notes a slight decrease
- Materials & Services:
 - General line items have been condensed to be compatible with the three District's;
 - Property/Liability Insurance, a 10% increase;

APPARATUS, CAPITAL PURCHASES/ PROJECTS IN THE 2019-2020 FISCAL YEAR;

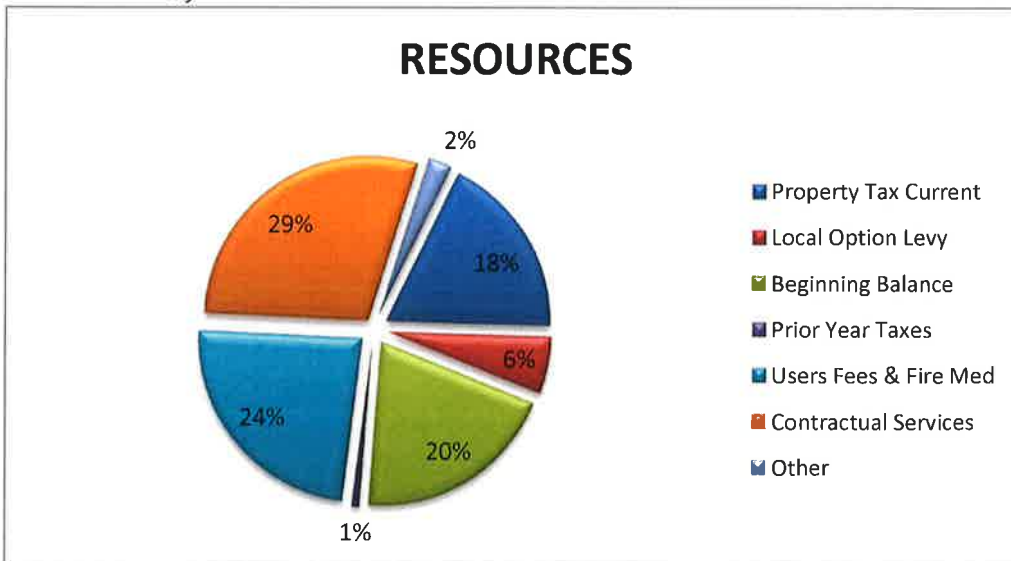
- No capitol purchases or projects are being budgeted.

PROPERTY TAX WORKSHEET
SHERIDAN

1. Permanent Rate Limit		\$1.1188 / \$1000
2. Est. Assessed Value		\$473,517,609.02
3. Tax rate (per dollar)	X	<u>0.0011188</u>
4. Amount the Rate would raise		\$529,771.50
5. Estimate Measure 5 loss (compression)	-	<u>\$0.00</u>
6. <i>Tax to be billed</i>	=	<u>\$529,771.50</u>
7. Average Collection Factor	X	<u>0.94</u>
8. Taxes Estimated to be Received	=	<u>\$497,985.21</u>
9. Loss due to discount & uncollectables (line 6 minus line 8)	=	\$31,786.29

PROPERTY TAX WORKSHEET SHERIDAN

1. Permanent Rate Limit		\$0.3500 / \$1000	
2. Est. Assessed Value			\$473,517,609.02
3. Tax rate (per dollar)	X		0.0003500
4. Amount the Rate would raise			\$165,731.16
5. Estimate Measure 5 loss (compression)	-		\$0.00
6. <i>Tax to be billed</i>	=		\$165,731.16
7. Average Collection Factor	X		0.94
8. Taxes Estimated to be Received	=		\$155,787.29
9. Loss due to discount & uncollectables (line 6 minus line 8)	=		\$9,943.87



**RESOURCES
GENERAL FUND**

SHERIDAN RURAL FIRE PROTECTION DISTRICT
(Name of Municipal Corporation)

	Historical Data			Adopted Budget This Year Year 2018/19	RESOURCE DESCRIPTION	Budget for Next Year 2019/20		
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016/17	First Preceding Year 2017/18						
1	\$ 564,189	\$ 609,016	\$ 500,000	\$ 550,000	1	Beginning Balance		
2	\$ 29,592	\$ 89,847	\$ 46,955	\$ 64,000	2	Miscellaneous Income <i>Fees</i>		
3	\$ 613,548	\$ 642,967	\$ 568,000	\$ 650,000	3	User Fees & Fire Med <i>Fees</i>		
4	\$ 25,907	\$ 18,524	\$ 18,500	\$ 20,000	4	Yamhill/Polk Prior Taxes <i>All Other</i>		
5	\$ -	\$ -	\$ -	\$ 797,000	5	Contractual Services <i>All Other</i>		
6	\$ 1,207,329	\$ 1,341,830	\$ 1,114,955	\$ 2,081,000	6	Total resources, except taxes to be levied	\$	\$
7			\$ 636,615	\$ 653,000	7	Taxes estimated to be received		
8	\$ 609,350	\$ 622,304			8	Taxes collected in year levied		
9	\$ 1,816,679	\$ 1,964,134	\$ 1,751,570	\$ 2,734,000	9	TOTAL RESOURCES	\$	\$

REQUIREMENTS SUMMARY

Sheridan Fire District

		Historical Data		Adopted Budget		Budget For Next Year 2019/20		
		Actual	Second Preceding Year 2016/17	First Preceding Year 2017/18	This Year 2018/19	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
GENERAL FUND								
ALLOCATED TO EMERGENCY FIRE SERVICE DEPARTMENT								
01 - PERSONNEL SERVICES								
1	\$	468,103	\$	394,793	\$	611,000	\$	1,431,000
2	\$	225,001	\$	205,593	\$	273,940	\$	631,500
3	\$	15,057	\$	10,323	\$	19,000	\$	25,000
4	\$	708,161	\$	610,709	\$	903,940	\$	2,087,500
02 - MATERIALS AND SERVICES								
6	\$	410,559	\$	471,627	\$	462,630	\$	416,500
03 - CAPITAL OUTLAY								
7	\$	15,000	\$	58,105	\$	175,000	\$	-
8	\$	1,133,720	\$	1,140,441	\$	1,541,570	\$	2,504,000
04 - TRANSFERS								
9	\$	-	\$	-	\$	-	\$	25,000
10	\$	22,500	\$	50,000	\$	35,000	\$	25,000
11	\$	22,500	\$	50,000	\$	-	\$	-
12	\$	45,000	\$	100,000	\$	35,000	\$	50,000
05 - CONTINGENCY								
13	\$		\$		\$	50,000	\$	50,000
14	\$	637,959	\$	723,693	\$		\$	
15	\$		\$		\$	125,000	\$	130,000
16	\$		\$		\$	210,000	\$	230,000
17	\$	1,816,679	\$	1,964,134	\$	1,751,570	\$	2,734,000

DETAILED REQUIREMENTS
SHERIDAN RURAL FIRE PROTECTION DISTRICT
General Fund

	Historical Data			Adopted Budget This Year Year 2018/19	REQUIREMENTS FOR: PERSONNEL SERVICES	Budget for Next Year 2019/20			
	Actual		FTE			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2016/17	First Preceding Year 2017/18							
1									1
2	\$ 178,745	\$ 106,617	\$ 261,000	8	\$ 637,000				2
3	\$ 213,118	\$ 206,220	\$ 267,000	14	\$ 684,000				3
4	\$ 20,621	\$ 24,243	\$ 15,000		\$ 50,000				4
5	\$ 55,619	\$ 43,620	\$ 60,000		\$ 50,000				5
6	\$ -	\$ 14,093	\$ 8,000		\$ 10,000				6
7	\$ 15,057	\$ 10,323	\$ 19,000		\$ 25,000				7
8	\$ 118,746	\$ 106,562	\$ 145,290		\$ 310,000				8
9	\$ 33,990	\$ 28,825	\$ 37,000		\$ 110,000				9
10	\$ 71,830	\$ 69,798	\$ 91,150		\$ 210,000				10
11	\$ 435	\$ 408	\$ 500		\$ 1,500				11
14	\$ 708,161	\$ 610,709	\$ 903,940		\$ 2,087,500	\$ -	\$ -	\$ -	14

DETAILED REQUIREMENTS
SHERIDAN RURAL FIRE PROTECTION DISTRICT
General Fund

	Historical Data			REQUIREMENTS FOR: Materials & Services	Budget for Next Year 2019/20		
	Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2016/17	First Preceding Year 2017/18	This Year Year 2018/19				
1	\$ 15,067	\$ 16,096	\$ 25,100	\$ 25,000			1
2	\$ 28,198	\$ 27,165	\$ 30,300	\$ 30,500			2
3	\$ 82,972	\$ 90,587	\$ 123,000	\$ 100,000			3
4	\$ 24,764	\$ 16,049	\$ 20,600	\$ 35,000			4
5	\$ 9,570	\$ 9,657	\$ 22,500	\$ 25,000			5
6	\$ 35,100	\$ 32,028	\$ 30,000	\$ 35,000			6
7	\$ 9,240	\$ 9,588	\$ 11,500	\$ 10,500			7
8	\$ 27,795	\$ 28,125	\$ 32,280	\$ 33,000			8
9	\$ 31,912	\$ 33,600	\$ 15,000	\$ 20,000			9
10	\$ 17,655	\$ 21,895	\$ 31,470	\$ 31,500			10
11	\$ 38,379	\$ 10,942	\$ 25,880	\$ 26,000			11
12	\$ 32,302	\$ -	\$ -	\$ -			12
13	\$ -	\$ -	\$ -	\$ 20,000			13
14	\$ 20,000	\$ 22,989	\$ 25,000	\$ -			14
15	\$ 18,045	\$ 18,958	\$ 20,000	\$ 25,000			15
16	\$ 19,560	\$ 133,947	\$ 50,000	\$ -			16
17	\$ 410,559	\$ 471,626	\$ 462,630	\$ 416,500	\$ -	\$ -	17

DETAILED REQUIREMENTS
SHERIDAN RURAL FIRE PROTECTION DISTRICT
General Fund

	Historical Data			REQUIREMENTS FOR: Capital Outlay, Transfers, Contingency & UEFB	Budget for Next Year 2019/20		
	Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2016/17	First Preceding Year 2017/18	This Year Year 2018/19				
1							1
2	\$ 15,000	\$ 58,105	\$ 175,000	\$	-		2
3							3
4	\$ -	\$ -	\$ -	\$ 25,000	✓		4
5	\$ 22,500	\$ 50,000	\$ 35,000	\$ 25,000	✓		5
6	\$ 22,500	\$ 50,000	\$ -	\$ -			6
7							7
8	\$ -	\$ -	\$ 50,000	\$ 50,000	✓		8
9							9
10			\$ 125,000	\$ 130,000	✓		10
11	\$ 60,000	\$ 158,105	\$ 385,000	\$ 230,000		\$ -	11

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number _____ on (date) 12/10/2018 for the following specified purpose:

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Review Year: 2028

Equipment Purchases

Equipment Reserve
(Fund)

Sheridan Rural Fire Protection District
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019/20		
	Actual		Adopted Budget Year 2018/19		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2016/17	First Preceding Year 2017/18					
1	\$ 360,951	\$ 387,525	\$ 387,525	Cash on hand * (cash basis), or Working Capital	\$ 392,525		1
2	\$ 4,074			Interest			2
3	\$ 22,500	\$ 50,000	\$ 35,000	Transferred IN, from other funds	\$ 25,000		3
4	\$ 387,525	\$ 437,525	\$ 422,525	Total Resources, except taxes to be levied	\$ 417,525	\$ -	4
5				Taxes estimated to be received	\$ -	\$ -	5
6				Taxes collected in year levied			6
7	\$ 387,525	\$ 437,525	\$ 422,525	TOTAL RESOURCES	\$ 417,525	\$ -	7
8	\$ -	\$ 45,000	\$ -	REQUIREMENTS **			8
9	\$ 387,525	\$ 392,525		Equipment Purchases	\$ -		9
10			\$ 422,525	Ending balance (prior years)			10
11	\$ 387,525	\$ 437,525	\$ 422,525	UNAPPROPRIATED ENDING FUND BALANCE	\$ 417,525		11
				TOTAL REQUIREMENTS	\$ 417,525	\$ -	

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number _____ on (date) 12/10/2018 for the following specified purpose:

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Review Year: 2028

Memorial Fund

John Fancher Memorial
(Fund)

Sheridan Rural Fire Protection District
(Name of Municipal Corporation)

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019/20			
	Actual		Adopted Budget Year 2018/19	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2016/17	First Preceding Year 2017/18							
1	\$ 5,768	\$ 5,627 ✓	\$ 5,627	\$ 5,427	\$ -	\$ -	\$ -	1	
2	\$ 59							2	
3								3	
4	\$ 5,827	\$ 5,627	\$ 5,627	\$ 5,427	\$ -	\$ -	\$ -	4	
5			\$ -	\$ -	\$ -	\$ -	\$ -	5	
6								6	
7	\$ 5,827	\$ 5,627	\$ 5,627	\$ 5,427	\$ -	\$ -	\$ -	7	
8	\$ 200	\$ 200	\$ 200	\$ 200	\$ -	\$ -	\$ -	8	
9	\$ 5,627	\$ 5,427						9	
10			\$ 5,427 ✓	\$ 5,227				10	
11	\$ 5,827	\$ 5,627	\$ 5,627	\$ 5,427	\$ -	\$ -	\$ -	11	

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**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number _____ on (date) 12/10/2018 for the following specified purpose:

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Review Year: 2028

Building Maintenance

Building Maintenance
(Fund)

Sheridan Rural Fire Protection District
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019/20		
	Actual		Adopted Budget Year 2018/19		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2016/17	First Preceding Year 2017/18					
1	\$ 241,060	\$ 254,256	\$ 254,256	Cash on hand * (cash basis), or Working Capital	\$ 304,256		1
2	\$ 2,673			Interest			2
3	\$ 22,500	\$ 50,000		Transferred IN, from other funds	\$ -		3
4			\$ 1,310,470	Seismic Grant	\$ 1,310,470		4
5	\$ 266,233	\$ 304,256	\$ 1,564,726	Total Resources, except taxes to be levied	\$ 1,614,726	\$ -	5
6				Taxes estimated to be received			6
7				Taxes collected in year levied			7
8	\$ 266,233	\$ 304,256	\$ 1,564,726	TOTAL RESOURCES	\$ 1,614,726	\$ -	8
				REQUIREMENTS			
9	\$ 11,977	\$ -	\$ -	Building repair & upkeep	\$ 250,000	\$ -	9
10			\$ 1,310,470	Seismic Grant Upgrades	\$ 1,310,470		10
11	\$ 254,256	\$ 304,256		Ending balance (prior years)			11
12			\$ 254,256	UNAPPROPRIATED ENDING FUND BALANCE	\$ 54,256	\$ -	12
13	\$ 266,233	\$ 304,256	\$ 1,564,726	TOTAL REQUIREMENTS	\$ 1,614,726	\$ -	13

TRUST AND AGENCY FUND

**FORM
LB-10**

Station 9 Spending Authority
Emergency Fire Service Department

Sheridan Fire District

		Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019/20		
Actual		Second Preceding Year 2016/17	First Preceding Year 2017/18	Adopted Budget Year 2018/19		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1	2	3	4	5		6	7	8
1					RESOURCES			1
2	\$ -	\$ -	\$ -	\$ -	Cash on Hand	\$ -		2
3	\$ -	\$ -	\$ -	\$ -	GF Transfer In- Firefighter Appreciation Program	\$ 25,000		3
4	\$ -	\$ -	\$ -	\$ -	Miscellaneous Income	\$ 2,000		4
5	\$ -	\$ -	\$ -	\$ -	TOTAL RESOURCES	\$ 27,000		5
					REQUIREMENTS			
6	\$ -	\$ -	\$ -	\$ -	Appreciation Program	\$ 27,000		6
7					Total Requirements	\$ 27,000		7
8	\$ -	\$ -	\$ -	\$ -	Ending Balance			8
9	\$ -	\$ -	\$ -	\$ -	TOTAL REQUIREMENTS	\$ 27,000		9

2019-20 Fiscal Year Line item descriptions

The following breakdowns in categories and individual line items will assist with explanation of the proposed budget.

General Fund Revenue – LB 20

Beginning Balance: This is an estimate of the money we expect to carry over from the previous fiscal year.

Misc. Income: This includes income generated from miscellaneous services such as: grant income, interest income, address markers, conflagrations, Federal Bureau Prisons, donations, payments from items sold, and fees charged for various services and classes provided.

User Fees & Fire-Med: This is the money received for ambulance transports, cost recovery billing and Fire-Med ambulance membership program.

Prior Year Taxes: This is money collected on delinquent tax accounts and is based on estimates from the county tax collector of both counties.

Contractual Services: This line item includes revenue income from other agencies that are contracting for services from Sheridan Fire District. Including but not limited to the revenue from other districts to cover costs associated with joint positions.

Current Property Taxes: This is the tax money we receive from both Polk and Yamhill Counties under our permanent tax rate. These have been calculated per the property tax worksheet included in the budget. This line includes anticipated taxes generated from the voter approved Levy.

General Fund Expenditures – LB 30

General Fund Requirements Summary: The LB-30 gives an overview of General Fund expenditures including the sections of Personnel Services, Materials & Services, Capital Outlay, Transfers, Contingency and Unappropriated Ending Fund Balance.

- **Personnel Services** are those expenses related to having people involved with our operations, including wages and fringe benefits. Workers Compensation is based on estimates from our insurance carrier, and our budgeted payroll for this year.
- **Materials and Services** expenses are those related to the “stuff or consumables” we use, and services we have done for us by vendors, other organizations or agencies.
- **Capital Outlay** is for the purchase of long-term items. There is no capital purchase included in the General Fund.
- **Transfers to Special Funds** moves money into Special Fund accounts.
- **Contingency:** This is a fund that can be utilized for expenses that could not be foreseen at the time the budget was developed.
- **Unappropriated Ending Fund Balance:** This is money set aside for the next year’s budget, to fund operations from July 1st until we start receiving tax revenue in November. This has been increased this year.

Personnel Services – LB 31

Administrative Staff: These positions embody the personnel tasked with the

Firefighter Paramedic & EMT: These positions embody most of the career day to day response force. Along with the volunteers, this group represents the operational staffing for daily maintenance, facility upkeep and the bulk of the emergency response personnel.

Overtime: Increased to reflect more demand on overtime with increased staffing.

Student Resident/Volunteer Reimbursement: This line item is used for the student resident - volunteer program to support college level educational goals, and on the job training.

Part-Time: Used to hire an EMT- Driver or Paramedic on occasion to keep the ambulance staffed. Increased to reflect the increase in staffing.

Workers Compensation: This is based on estimates from our insurance carrier, and our budgeted payroll for this year. Increased to reflect the increased staffing.

Health Insurance: This item was underfunded in the 2017-2018 budget and we continue to experience escalating costs. Increased to reflect the increased staffing.

FICA: Social Security and Medicare for our full-time employees and our student resident - volunteers.

PERS: This is the Oregon Public Employees Retirement System, which we pay into for all our full-time employees.

Unemployment Insurance: We pay minimum unemployment insurance unless we have a claim.

Material and Services – LB 31

General Supplies: Consumable supplies used in fire suppression and rescues. This also provides for supplies for rehab of firefighters. Consumable medical supplies for EMS operations. This includes office supplies and printer/copier requirements. Consumable supplies for the facilities. This is used to purchase awards and incentives for our personnel. Print map books for our vehicles, information / location technologies. Address markers for citizens.

Utilities (HVAC, Energy, Light, telecommunications): Water, Sewer, Telephone, Natural gas, Propane, Electricity, Garbage and Cellphones

Repairs & Maintenance: This covers the maintenance of all base station, mobile, portable radios, and pagers. To include replacement costs for aging communications equipment. Fuel, oil, supplies and tools for maintenance on our fleet, and services done by vendors. Supplies and contractual costs to maintain the facilities. This includes replacement computers, equipment, software, and maintenance contracts. As well as upgrading the current records management systems to integrate with state and federal standards.

Professional Fees: This includes auditor's charges, services of an attorney, and costs for conducting elections. This includes contracts for services and annual fees for billing services and licenses. Pre-placement physicals, TB skin testing, and hepatitis vaccinations and titer level testing. Wellness checks following on the job exposures and fit for duty examinations by a physician. Firefighter/EMT health and fitness program. Advertising, board meeting notices, and recruitment. Fees associated with contracted services like; Active 911, CrewSense, Lexipol and others.

Travel & Education: Fire & EMS training expenses for volunteers, student resident - volunteers, and staff in firefighting, EMS and related topics. EMS recertification fees are also paid every other year out of this category. Training for managers and board members, including OFCA conference, and OFDDA conference.

Insurance: This is our general property, liability and vehicle insurance, and the bonds we are required to carry. Flood insurance might be included in this line item.

Miscellaneous: Memberships in numerous professional organizations and subscriptions to professional publications. CPR and First Aid training books and materials. Materials for EMS week and Fire Prevention week activities. Smoke detectors and other fire prevention supplies. Staffs business and community relations projects and expenditures.

Dispatch Services: Contracted service from YCOM. This includes a rate increase for 911 Call / Dispatch Services. This covers expenses related to operating on the county radio system.

Equipment Testing & Maintenance: Supplies and tools for maintenance of all equipment, and services provided by vendors. This includes annual testing and calibration of medical equipment. This includes annual hose, ladder and SCBA testing. Calibration services need for some equipment.

PPE & Uniforms: Clothing issued to protect our personnel working under emergency conditions in both fire and EMS. Uniforms for all personnel. Includes "Class A" uniforms when appropriate.

Equipment: Purchase of fire hose, hand tools and other fire related equipment. Includes purchases of new or updating of EMS equipment. Any other need equipment purchases for response services.

Grant: This includes grant expenditures for grants that we receive annually. Other grant dollars can be added here through supplemental budgets as awarded throughout the budget year.

LOSAP: This is the last year this line item will show in the budget. Moved into a Special Fund.

EMS Supplies: Consumable medical supplies for EMS operations.

Contractual Services: This item is being eliminated.

Special Funds – LB 11

Station 9 Spending Authority: This fund carries the dollars allocated to the volunteer membership for LOSAP and other appreciation program expenditures.

Equipment Reserve Fund: This fund carries the balance for apparatus replacement. To be used for future replacement of vehicles, major repairs, and associated equipment.

John Fancher Memorial Fund: This fund is used to provide a plaque and monetary award to one Fire and one EMS volunteer each year.

Building Maintenance Fund: This is used for major repairs and maintenance of the buildings. It is equally important to rebuild this fund for future projects. This year we have obtained a grant for seismic upgrades to the main station.