

RESOLUTION NO. 93-08

BE IT RESOLVED BY THE COMMISSIONERS OF ISLAND COUNTY FIRE PROTECTION DISTRICT NO. 5 AS FOLLOWS:

1. That the County Assessor has notified the Commissioners of Island County Fire Protection District No. 5 that the assessed valuation of real properties lying within the boundaries of said District for the calendar year 1993 is \$ 479,074,674.

2. That the attached hereto Exhibit "A" (by this reference made a part of this resolution) be and hereby is adopted as the budget of Island County Fire Protection District No. 5 for the calendar year 1994.

3. That the Honorable Board of County Commissioners of Island County, Washington, be and are hereby requested to make a levy for (Year) 1994 for said Island County Fire Protection District No. 5 of \$ 515,816.98.

4. That the County Treasurer of Island County, Washington, be and is hereby authorized and directed to deposit and sequester the monies received from the collection of the tax levy specified in Section 3 above in the amounts and funds specified below:

- A. \$ 491,651.98 into the Current Expense Fund of said District
- B. \$ into the Reserve Fund of said District
- C. \$ Registered Warrant Fund
- D. \$ 24,165.00 to be used for the sole purpose of paying the interest and principal of said District's General Obligation Bonds heretofore authorized and now outstanding. This levy to be without limitation as to rate or amount, and sufficient to pay the principal of and interest on said bonds as the same shall become due.
- E. \$ into the other Fund of said District

5. That one copy of this resolution together with Exhibit "A" be delivered to each of the following:

Board of County Commissioners and Auditor of Island County, Washington

Adopted at a meeting of the Board of Commissioners, Island County Fire Protection District No. 5, this 4th day of NOVEMBER, 1993.

Paul Messner
Chairperson

Cheryl J. Engle
Commissioner

Commissioner

ATTEST: *Deborah L. Bryan*
Secretary

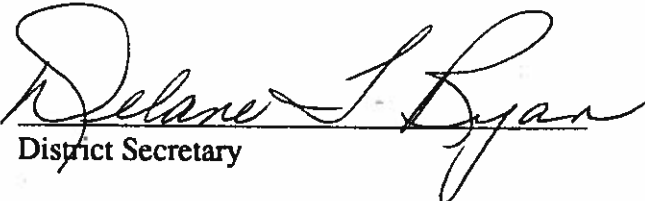
CERTIFICATION

STATE OF WASHINGTON)
COUNTY OF Island)

I, Delane T. Ryan, Secretary of Island County Fire Protection District No. 5, do hereby certify that the following is a true and correct copy of the budget for the year 1994 adopted by the fire commissioners of said district and appearing in the minutes of a meeting held on the 4th day of November, 1993, requesting the board of commissioners of Island County to levy taxes as follows:

A.	CURRENT EXPENSE FUND:	
	(1) REGULAR LEVY	\$ <u>491,651.98</u>
	(2) EMERGENCY MEDICAL SERVICES	\$ _____
	(3) EXCESS LEVY	\$ _____
B.	RESERVE FUND	\$ _____
C.	REGISTERED WARRANT FUND	\$ _____
D.	G. O. BOND FUND	\$ <u>24,165.00</u>
E.	OTHER _____	\$ _____
F.	TOTAL TAXES REQUIRED	\$ <u>515,816.98</u>

Given under my hand and the official seal of said district on this 4th day of November, 1993.


District Secretary

Island County Fire Protection District 5

1994 Budget

October 1993

ADOPTED 11/4/93

1994 Budget

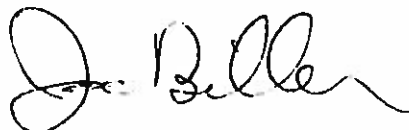
I am pleased to present the 1994 budget for your consideration. This plan was presented in detail at the Commissioner Workshop, September 16, 1993.

The 1994 budget allows the District to meet the continuing needs of the community in 3 ways:

1. Capital money is utilized to improve stations, vehicles and equipment;
2. Planning is initiated for facilities in Battalion 2 and for completion of Phase II at Headquarters;
3. Hiring 1 additional staff person to help meet the increasing tasks in Training Fire, Prevention and Maintenance.

This year there are some funds available for capital outlay items. The past conservative planning coupled with the favorable support from district voters allows some long over due catching up on stations, vehicles and equipment. In 1993 the Volunteer firepay and turnouts were purchased. This year utilizing capital funds from 1993 and 1994 the Fire District can continue to improve the equipment the public and our firefighters expect to do their job effectively and professionally.

This document continues to become more sophisticated. Included is an improved format and additional narrative to help clarify various District policies and philosophies. It is intended to provide additional detail about various line items; and be used as a tool for succeeding years.



Joe Biller
Fire Chief

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Current Expense Overview

Current expense accounts for all the resources and expenses required to operate the District. Expenses such as salaries, insurance, training, volunteer services and other expenses.

Revenue for this fund is generated primarily from local property taxes and the Interlocal Agreement for services to the Town of Coupeville. For 1994 the Interlocal Agreement steps from 90% to 100% of the assessed value of Coupeville. It should be noted that the Town's buy back of the new engine starts 1 year after the vehicle is delivered.

For several years the District has conservatively projected revenue. The District tax collection typically is 93% of Island County Assessor figures. Even though these moneys eventually are collected, this revenue is not depended upon for annual needs. Rather, it and other moneys, such as the interest from investments, over the years become the cash balance. By keeping expenditures within this adjusted revenue, the District is trying to maintain sufficient cash (approximately \$90,000.00) to operate between tax collections, fund the equipment replacement plan and be a contingency account for unanticipated occurrences.

Budgets for most line items are essentially maintaining 1993 levels. With the projected revenue for 1993 this is the first year for any capital outlay being available from current expense funds.

A summary of the current expense budget follows, with supporting details. In addition to the 106% property tax money, the total property tax levy moneys listed on page 2 of this Budget Narrative reflects an additional 5% valuation for "new construction"***. This 5% figure causes the "Delinquency" figure and the "Remaining Balance" to be inflated. Unfortunately, this formula is requested per Island County Assessor instructions. It is recommended that the Fire Commissioners anticipate this figure to be adjusted downward in 1994 when the Assessor provides actuals.

***(Buildings/Construction that happened in 1992 just included on the tax rolls)

**Summary
Current Expense**

Beginning Cash	342,549.68
Investment Interest (3%)	5,000.00
Anticipated Revenue 1994 PROPERTY TAX and new Construction	
93% delinquency	491,651.98
Anticipated Revenue	-34,415.64
Miscellaneous	457,236.34
	85,000.00
Total Revenue	\$542,236.34
Current Expense Summary	
Total Revenue	542,236.89
Operational Expense	-280,820.00
Equipment Replacement	- 75,000.00
LTGO Transfer	- 51,415.00
Capital Outlay	<u>-34,130.00</u>
Remaining Balance	100,871.89
Major Capital Outlay	
Vehicle Replacement	
Engine 51	186,000.00
Rescue 51	68,500.00
Anticipated Net Balance	\$268,921.57

Expenditure Overview

Volunteer Services

Item 1 reflects the out of pocket reimbursement per call and drill of \$5.00. This amount was derived by using last years actuals and adding 5% for growth.

Also of note is the Incentive Plan calculations. The District implemented this plan with Arnie Tucker and Associates in an attempt to retain volunteers and provide an incentive for active membership. An additional \$25.00 is added to this account for each fire department member to use for miscelleous supplies.

The professional services item continues to provide 1 "summer help" firefighter to help with routine maintenance for 12 weeks.

Administration

This category covers the full time Chief and Administrative Assistant and a part time fill-in clerk. Salary adjustments are increased an average 9.1%. The educational incentive plan is continued for the Fire Chief.

Within this years proposal is the inclusion of another full time employee. This position is designed to be filled on or about June of 1994. A job description and task analysis will be developed to aid in the hiring process. This additional staff position is needed to ease the overload of responsibilities and work by the current staff.

Legislative

This covers the District Commissioners training and salaries.

Program Expenses

Figures in these categories are based on the last three year actual expenses. A new programs for infectious disease is created to track the required inoculations required by Washington State Department of Labor and Industries.

Operating Supplies

Included in this item are all the copying costs, fuel, small equipment purchases. These items are based on the actuals for the past 3 years.

Other Services

Insurance costs are projected to remain constant during the foreseeable future.

The equipment repair and maintenance service contact is being done by the Oak Harbor School Bus Garage on an hourly basis. There is an increase in supplies based on 1993.

Dispatch fees remain at the current levels; however in the future this fee will undoubtedly need to be renegotiated in the near future.

Legal services are at the same rate as the past 2 years.

The Capital Outlay category is in preparation for the new Engine for Station 51. Furthermore there are additional monies earmarked for continued upgrading of equipment from 1993 budget year.

Not specifically defined in the capital outlay plan are funds to upgrade stations and equipment based on new standards from the Department of Labor and Industries. These new standards could take effect early in 1994. Additional requests will be made during 1994 for these required changes.

**Maintenance and Operation Expenditure
Detail**

VOLUNTEER SERVICES

Out of Pocket Reimbursement	28,000.00
State Retirement	1,400.00
Supplies	3,000.00
Incentive Plan	8,000.00
Professional Services	4,000.00

ADMINISTRATION

Salaries & Benefits	98,000.00
Training	3,400.00

LEGISLATIVE

Salaries & Benefits	2,000.00
Training	1,000.00

PROGRAM EXPENSES

Fire Suppression Training	10,770.00
Prevention	350.00
Medical	
Training and supplies	4,000.00

SPECIAL OPERATIONS

Rescue Boat Supplies	1,800.00
Rope Rescue Supplies	200.00

OPERATING SUPPLIES

Utilities	20,000.00
Facilities Repair & Maint.	4,500.00
Breathing Apparatus	1,000.00
Equipment & Small Tools	10,000.00
Business Supplies	4,600.00
Infectious Disease	3,000.00

OTHER SERVICES

Insurance	18,300.00
State Auditor	.00
Election Fees	800.00
Dues & Subscriptions	3,100.00
Equipment Repair & Maint.	
Professional Services	8,000.00
Supplies	13,000.00
Communication	4,100.00
Dispatch	3,000.00
Professional Services(Legal)	<u>1,500.00</u>
Hire 1 Additional Staff starting June 1,1994	20,000.00

Total Maintenance & Operations \$280,820.00

Capital Outlay

4 Pagers	2400.00
1000' of 3 " hose	5000.00
400' of 1 3/4" hose	1600.00
1 Pressure Fan	1200.00
4 Mobile Radios	4800.00
4 new automatic nozzles	2308.00
2 Master stream Nozzles (E56 & E53)	5282.00
Nozzles for master streams	1600.00
Light weight fittings	4140.00
Repaint of E56 & E53	5800.00
total	34130.00

As the budget figures become clearer in the 1st quarter other considerations will be offered to improve District operations.

Bonds and Bond Debt Service

The Fire District may incur debt with voter approved general obligation bonds (unlimited Tax General Obligation Bonds); or with Commissioner Bonds (also called Revenue Bonds) (Limited Tax General Obligation Bonds). A payment schedule for the Bonds is established at the time of the sale of the Bonds. The Revenue from the sale of the Bonds is deposited and used for the capital improvement. A debt service fund is established for U T G O Bonds to provide for repayment of the Bond principle and interest. Repayment is obtained from local property taxes.

Commissioner Bonds are repaid by transferring funds from current expense.

In 1985, Voters approved a U T G O Bond for \$150,000.00 for purchase of a fire engine and equipment. The Fire District must set the tax rate for repayment of these bonds each year to meet the payment schedule. For 1994 the Debt Service amount is needed \$24,165.00.

In 1989, the Board of Fire Commissioners authorized L T G O Bonds in the amount of \$250,000.00 for building construction, equipment and retiring a loan for a fire engine. The debt service for 1994 and the amount to be transferred are listed.

Bond Accounts

1994 Bond	Face Amt.	1994
Bond Collection 1985 U T G O (ends 12\95)	150,000.00	24,165.00
Debt Service		24,165.00
Reserves		5,071.00
Transfer out		0.00
 Bond Collection 1989 L T G O (ends 11\95)	 250,000.00	
Debt Service		51,415.00
Transfer in (From Current Expense)		51,415.00
Transfer out		0.00
 Total Debt Service		 75,580.00