CITY OF TONKA BAY
ITEM NO. 9C

Memo

To: Honorable Mayor and City Council

From: Joe Kohlmann, City Administrator

Date: July 23, 2013

Re: EFD Budget – Review and Discuss

Attached are two EFD Budget issues for 2014. First, is a salary committees Memo and impact on fund balance used to make salary adjustments with an additional $10,000 allocated for an unnamed future capital purchase. Second is the EFD Budget, which as proposed would increase Tonka Bay's contribution increases $2,518 (slightly higher in upcoming draft but marginal difference). The purpose of this Memo is to update the Council and provide comments for Councilmember Ansari prior to voting on the budget. This is a very close representation of the final recommended budget (difference of $1,000 increase in the municipal contribution divided among all cities).

FUND BALANCE

The EFD currently has a fund balance of 39,9%. The recommended target has traditionally been 30%. The Board decided to setup a salary review committee. The Committee has recommended the Fire Chief's salary be increased to $107,135 by 2016 and the Fire Inspector salary be increased to $60,000 by 2016. Current salaries are $94,271 and $40,300, respectively.

The proposal uses fund balance to ease into the salary adjustments. It is projected that the fund balance will be reduced to 28.9% by 2016. There will be no salary related increase to municipal contributions but a 1.7% in 2015 and 2.4% in 2016 will be need to bring operational revenues to a sustainable level.

Also attached is the Chief's proposal for an additional $10,000 for an unnamed future capital purchase.

EFD Operating Budget

The Board had no comments on the EFD proposed Budget which increases the municipal contribution by $30,612 or $2,518 from Tonka Bay. This represents a 2% increase.

Council Action Requested:
Review and Discuss the EFD Budget, provide comments and ask Questions. There is a worksession scheduled on August 14th where Mayors and Councilmembers are invited to provide any comments on the proposed budget.

MEMORANDUM

To: **Excelsior Fire District Board**
From: **Dana H. Young, Deephaven City Administrator**
Re: **Salary Compensation Recommendations for Fire Chief & Fire Inspector**
Date: **July 10, 2014**

Salary Compensation Committee

The Fire Board authorized the formation of a Salary Compensation Committee to review the salaries of the Fire Chief, Fire Inspector, Part-Time Secretary, and Firefighters. The Committee consisted of the Operating Committee members and Boardmembers Ansari and Siakel.

Recommendations

The Salary Compensation Committee met on June 12, 2013 and made the following recommendations:

1. **Fire Chief - $98,559 in 2014; $102,847 in 2015; $107,135 in 2016**

   Rationale: The Fire Chief's current 2013 salary was compared with the average salary of six other cities of comparable population size and it was found to be well below the average salary offered for the position of Fire Chief. Salary adjustments of 4.5% in 2014, 4.4% in 2015, and 4.2% in 2016 are recommended to increase the Fire Chief salary to a level to where it will equal the average projected Fire Chief salary of the six other comparably sized cities by 2016.

2. **Fire Inspector - $52,000 in 2014; $56,000 in 2015; $60,000 in 2016**

   Rationale: The Fire Inspector's salary would have to increase $11,248 per year from 2014-2016 to be comparable with the average Fire Inspector salary offered in five other cities of comparable population size to the Excelsior Fire District. However, this annual increase was seen by some Committee members as excessively high and the Committee instead chose to rely on a recently posted salary for a Fire Inspector position with the City of Maple Grove as a reasonable comparable.

3. **Part-Time Secretary – 5% increase in 2014; 5% increase in 2015; 5% increase in 2016**

   Rationale: The Committee did not feel an additional salary increase for this position was warranted due to the fact that the comparable hourly wage provided in the salary surveys were based on a full-time position. The Part-Time Secretary salary has been increasing at a rate of 5% per year and the Committee recommended maintaining this percentage increase through 2016.

Excelsior Fire District

Proudly serving the Communities of:

Deephaven-Excelsior-Greenwood-Shorewood-Tonka Bay

24100 Smithtown Road
Shorewood, MN. 55331

Fire District Report
July 17, 2013

1. Training
   a. Live Burn Training – training with SW Metro Fire Departments
   b. Live Burn Training – Deephaven home

2. Fire Prevention
   a. Inspections
   b. Public Education

3. Fire Suppression / Response
   a. Responses - year to date
   b. Boat Fire on Robinson's Bay
   c. Boat House Fire on Ridge Road

4. Special Events
   a. Follow-ups
      i. Memorial Day
      ii. Art on the Lake – June 8th and 9th
      iii. Lake Minnetonka Triathlon – June 15th
      iv. EFD Flyer Blast – June 29th
      v. 4th of July
   b. Future
      i. EFD Dance - July 19th (5pm – Midnight)
      ii. Safety Camp – August 14th
      iii. EFD VIP Event – August 21st
      iv. EFD Open House – October 3rd (6:00 pm – 8:30 pm)

5. Emergency Management
   a. Lake Area Emergency Management meetings
   b. Storm Recovery – Damage Assessment

6. Administrative
   a. Staffing
   b. Box Alarm Evaluation
   c. Duty Crew Trial Update
   d. JPA Group updates
   e. Construction in the communities
   f. Station Issues / Projects
   g. Wills For Heroes
   h. EFO Class
   i. MN Fallen Firefighter Memorial Dedication – September 30th

4. **Firefighters – No hourly wage increase was seen as warranted at this time.**

   Rationale: The Firefighter hourly wage in 2013 is $10.40 as compared to the average hourly wage of $11.48 shown in the 2013 Fire Department Salary Survey Summary Data. The Committee did not feel submitting a recommendation on Firefighter hourly wages was appropriate at this time due to the fact that hourly wages are so closely related to the amount of the per year of service benefit received. With discussions pending on per year of service benefit increases, the Committee took no action on Firefighter's hourly wages.

2014-2016 Salary & Benefit Impact

The Salary Compensation Committee was concerned about the potential impact of the proposed 2014-2016 salary & benefit adjustments and requested cost projections to determine their impact on future municipal contributions and the Operating Fund reserve. As shown in the attached spreadsheet, municipal contributions would remain unchanged in 2014 from the original draft of the 2014 EFD Budget and are projected to further increase 1.7% in 2015 and 2.4% in 2016.

As a result of utilizing Operating Fund reserves to offset the recommended salary & benefit adjustments from 2014-2016, as well as projected increases in Operating Fund Budgets, the Operating Fund reserve is projected to decrease from $339,821 at the end of 2013 (39.8%) to $276,521 at the end of 2016 (28.9%) .

Worksheet Summary

For comparative purposes, the worksheet includes the 2013 EFD Budget and the last and most current draft of the 2014 EFD Budget. Highlighted in yellow are the 2014 Revised Budget, which includes revised salaries for the Fire Chief and Fire Inspector, an increase up to 15.3% in the employer's contribution to PERA as mandated by the State Legislature, and more realistic estimates (15%) for the increase in 2014 group health insurance costs. EFD Budget projections have also been provided for 2015 & 2016.

Budgetary Assumptions

Obviously, a number of assumptions have to be made in projecting future budgets. The following is a list of the more consequential assumptions that have been made in projecting the 2015 & 2016 EFD Budget:

- Health insurance costs will increase 15% in 2014, 12% in 2015 and 10% in 2016.
- Worker's Compensation costs will increase at 5% per year.
- Operating costs (not including personnel costs) will increase 2% per year in 2015 & 2016.
- There will be no mandatory contributions to the Fire Relief Association in 2014 – 2016.

2014-2016 Projected Salary & Benefit Budget Impact

2014 – There will be no impact from the salary & benefit increases. The original draft of the 2014 EFD Budget includes a $20,000 mandatory contribution for the Fire Relief Association and since it is becoming increasingly clear that a mandatory contribution will not be needed in 2014, the $20,000 for the mandatory contribution would essentially be used towards salary & benefit increases. Similarly, the original 2014 Budget had proposed to use $20,000 in Operating Fund reserves to offset the

mandatory contribution. In the revised 2014 Budget, $18,300 would now be used from the Operating Fund Reserve towards salary & benefit increases This would leave an Operating Fund reserve of 35.7% at the end of 2014.

2015 – Projections show a relatively minor 1.7% municipal contribution increase augmented by a $25,000 Operating Fund reserve contribution to help mitigate the salary & benefit increases. Operating Fund reserves are projected to be at 31.9% at the end of 2015.

2016 – Projections show a 2.4% municipal contribution increase augmented by a $20,000 Operating Fund reserve contribution to continue to offset salary & benefit increases. Operating Fund reserves are projected to be at 28.9% at the end of 2016.

2014-2016 Projected Salary & Benefit Impacts

Code	Item	Annual % Increases	2013 Budget	2014 Draft Budget	2014 Revised Budget	2015 Projected Budget	2016 Projected Budget
101	Fire Chief	4.5/4.4/4.2%	94,271	96,156	98,559	102,847	107,135
	Fire Inspector	22.9/7.7/7.1%	42,315	44,431	52,000	56,000	60,000
103	PT Employees	5%	18,115	19,021	19,021	19,972	20,971
106	Firefighters Salary						
	East Call Pay	2%	22,464	22,896	22,896	23,354	23,821
	East Drill Pay	2%	15,600	15,900	15,900	16,218	16,542
	West Call Pay	2%	91,000	92,750	92,750	94,605	96,497
	West Drill Pay	2%	22,880	23,320	23,320	23,786	24,262
	Duty Officer Pay	2%	12,905	14,768	15,063	15,365	15,672
107	Fire Officer's Salaries	2%	33,170	34,694	34,694	35,388	36,096
121	PERA						
	Fire Chief	15.3%/16.2%	13,575	13,847	15,080	16,661	17,356
	Fire Inspector	15.3%/16.2%	6,093	6,398	7,956	9,072	9,720
	Administrative Assistant	7.25%	1,313	1,379	1,379	1,448	1,520
122	FICA						
	Administrative Assistant	6.20%	1,123	1,179	1,179	1,238	1,300
	Firefighters	6.20%	10,221	10,518	10,536	10,746	10,961
	Fire Officers	6.20%	2,057	2,151	2,151	2,194	2,238
123	Medicare						
	Fire Chief	1.45%	1,367	1,394	1,429	1,491	1,553
	Fire Inspector	1.45%	614	644	754	812	870
	Administrative Assistant	1.45%	263	276	276	290	304
	Firefighters	1.45%	2,390	2,460	2,464	2,513	2,564
	Fire Officers	1.45%	481	503	503	513	523
131	Health Insurance						
	Fire Chief	15/12/10%	12,595	13,450	15,468	17,324	19,056
	Fire Inspector	15/12/10%	10,865	11,554	13,287	14,882	16,370
133	Life Insurance						
	Fire Chief	0%	12	12	12	12	12
	Fire Inspector	0%	12	12	12	12	12
151	Workers Compensation	5%	21,500	26,500	27,825	29,216	30,677
	TOTAL PERSONNEL SERVICES		437,201	456,213	474,513	495,959	516,033
	TOTAL OPERATING COSTS	2%	415,436	416,934	396,934	404,873	412,970
	CAPITAL EQUIPMENT TRANSFER		170,000	175,000	185,000	180,000	185,000
	BOND PAYMENTS		554,285	548,460	548,460	547,091	547,310
	TOTAL EXPENSES		**1,576,922**	**1,596,607**	**1,604,907**	**1,627,923**	**1,661,313**
	OPERATING FUND REVENUES						
	MISCELLANEOUS REVENUES		11,100	13,100	13,100	13,100	13,100
	FUND BALANCE RESERVES		32,927	20,000	18,300	25,000	20,000
	MUNICIPAL CONTRIBUTION	1.7%/2.4%	1,532,895	1,563,507	1,563,507	1,589,823	1,628,213
	TOTAL REVENUES		**1,576,922**	**1,596,607**	**1,594,907**	**1,627,923**	**1,661,313**
	FUND BALANCE		**339,821**	**319,821**	**321,521**	**296,521**	**276,521**
	FUND BALANCE %		**39.8%**	**35.5%**	**35.7%**	**31.9%**	**28.9%**

Excelsior Fire District

Proudly serving the Communities of:

Deephaven-Excelsior-Greenwood-Shorewood-Tonka Bay

24100 Smithtown Road
Shorewood, MN. 55331

Date: **Thursday, July 11, 2013**

To: **EFD Board Members**

From: **Scott Gerber, Fire Chief**

Cc: **EFD Operating Committee**

Re: **Fund Balance Utilization**

During the May, 2013 EFD Board meeting as part of our discussion on the proposed 2014 budget, we had a discussion on Fund Balance utilization. I provided a memo with fund balance information. As you are aware, a portion of the fund balance is being proposed to be utilized to help offset salary and benefit increases proposed for staff.

As an additional consideration for fund balance utilization, I am requesting that as a part of the 2014 budget the EFD Board authorize the transfer of a one-time amount of $10,000 to the Capital equipment fund for future firefighter equipment purchases.

This fund balance utilization will allow the firefighter to obtain necessary fire and life safety equipment as identified by the firefighters.

2014 Proposed (*1st Draft*) Budget
Contribution with 2014 JPA Formula
Summary of Percentage Increase by City

2014 Formula

2014 Operating Budget and $175,000 Capital Transfer

City	2012 Contribution	2013 Contribution	Increase	% Increase from 2012	2014 Proposed	Increase	% Increase from 2013
Deephaven	$ 412,516.00	$ 413,855.00	$ 1,339.00	0.32%	$ 432,109.00	$ 18,254.00	4.41%
Excelsior	$ 155,931.00	$ 156,989.00	$ 1,058.00	0.68%	$ 166,392.00	$ 9,403.00	5.99%
Greenwood	$ 126,444.00	$ 122,948.00	$ (3,496.00)	-2.76%	$ 130,471.00	$ 7,523.00	6.12%
Shorewood	$ 585,611.00	$ 608,800.00	$ 23,189.00	3.96%	$ 601,714.00	$ (7,086.00)	-1.16%
Tonka Bay	$ 235,790.00	$ 230,303.00	$ (5,487.00)	-2.33%	$ 232,821.00	$ 2,518.00	1.09%
Total Contribution	$ 1,516,292.00	$ 1,532,895.00	$ 16,603.00	1.09%	$ 1,563,507.00	$ 30,612.00	2.00%

Tax Capacity Informaiton

City	2012 Values	2013 Values	$ Change	% Change from 2012
Deephaven	$10,838,330	$10,373,559	($464,771)	-4%
Excelsior	$4,111,332	$3,994,527	($116,805)	-3%
Greenwood	$3,219,849	$3,132,192	($87,657)	-3%
Shorewood	$15,943,687	$14,445,211	($1,498,476)	-9.4%
Tonka Bay	$6,031,328	$5,589,291	($442,037)	-7%
Totals	$40,144,526	$37,534,780	($2,609,746)	-7%

City	2010 Values	2011 Values	$ Change	% Change from 2010
Deephaven	$12,067,101	$11,178,216	($888,885)	-7%
Excelsior	$4,714,251	$4,225,376	($488,875)	-10%
Greenwood	$3,776,525	$3,426,333	($350,192)	-9%
Shorewood	$17,241,365	$15,868,696	($1,372,669)	-8%
Tonka Bay	$6,878,662	$6,389,349	($489,313)	-7%
Totals	$44,677,904	$41,087,970	($3,589,934)	-8%

Excelsior Fire District

Budget FY 2014 3/22/2013 *1st DRAFT Requested Budget*
Comparison with Previous Years
With 2013 Projected

Account Code	Object Description	2009 Actual Amount	2010 Actual Amount	2011 Actual Amount	2012 Actual Amount	2013 Budget Adopted	2013 Projected	2014 Requested Budget	2014 Requested ollar increas	Percent Change From 13 Adopted
Fund 230	**FIRE OPERATING FUND**									
Dep't 42200	Fire Operations									
Personal Services										
230-42200-101	Employees Regular	88,152	129,524	128,444	135,373	136,586	136,586	140,587	4,001	2.93%
230-42200-103	Part-Time Employees	14,575	15,480	15,795	15,672	18,115	18,115	19,021	906	5.00%
230-42200-106	Firefighter's Salaries	133,424	149,895	142,573	150,892	164,849	164,849	169,634	4,785	2.90%
230-42200-107	Fire Officer's Salaries	34,405	26,891	31,626	32,655	33,170	33,170	34,694	1,524	4.59%
230-42200-108	Part-Time Fire Inspector	31,406	-	-					-	
230-42200-121	PERA	19,297	19,195	19,414	20,419	20,981	20,981	21,624	643	3.06%
230-42200-122	FICA/MC	19,611	19,950	18,358	20,159	18,516	18,516	19,125	609	3.29%
230-42200-131	Employer Paid Health	21,166	20,834	25,188	22,117	23,460	23,460	25,004	1,544	6.58%
230-42200-133	Employer Paid Life Insuranc	42	25	23	23	24	24	24	-	0.00%
230-42200-151	Worker's Comp Insurance	17,870	17,268	18,952	19,966	21,500	25,239	26,500	5,000	23.26%
	Total Personal Services	379,948	399,062	400,373	417,276	437,201	440,940	456,213	19,012	4.35%
Pension										
230-42200-170	Firefighter Pension Contribu	-	58,554	88,124	14,907	32,927	27,529	20,000	(12,927)	-39.26%
					NOTE: (Transfer from fund 240)					
Supplies										
230-42200-200	Office Supplies	3,625	3,081	4,378	3,496	4,000	4,000	4,000	-	0.00%
230-42200-212	Motor Fuels	10,097	11,775	13,462	15,224	15,000	15,000	16,000	1,000	6.67%
230-42200-217	Clothing	19,305	17,693	19,201	32,542	23,750	23,750	25,950	2,200	9.26%
230-42200-220	Repair/Maint. Supplies	6,429	6,002	4,652	7,672	6,000	6,000	7,000	1,000	16.67%
230-42200-221	First Aid Supplies	533	3,388	1,434	1,999	3,500	3,500	2,500	(1,000)	-28.57%
230-42200-222	Firefighting Supplies	14,239	8,576	10,837	13,939	8,500	8,500	10,000	1,500	17.65%
230-42200-241	Fire Prevention Tools	5,237	5,389	5,003	5,990	5,200	5,200	5,200	-	0.00%
	Total Supplies	59,465	55,904	58,967	80,862	65,950	65,950	70,650	4,700	7.13%
ofessional Services										
230-42200-304	Legal	6,526	75	1,425	193	4,500	4,500	3,000	(1,500)	-33.33%
230-42200-307	Fiscal Management Fees	18,000	18,000	18,000	17,000	16,000	16,000	16,000	-	0.00%
230-42200-311	Auditing	7,515	7,730	9,825	9,550	10,000	10,000	11,000	1,000	10.00%
230-42200-312	Refuse & Recycling Collecti	1,356	976	1,244	1,573	1,400	1,400	1,500	100	7.14%
230-42200-313	Janitorial Services	6,000	8,123	5,720	6,307	7,500	7,500	7,500	-	0.00%
230-42200-318	Medical Fees	8,365	6,585	5,443	6,406	7,000	7,000	7,000	-	0.00%
230-42200-319	Professional Services	14,964	18,076	25,649	15,738	27,204	27,204	28,504	1,300	4.78%
	Total Professional Services	62,726	59,565	67,306	56,767	73,604	73,604	74,504	900	1.22%
Other Services and Charges										
230-42200-321	Telephone/Communications	27,514	21,552	22,967	23,284	23,400	23,400	28,400	5,000	21.37%
230-42200-322	Postage	306	379	455	382	500	500	500	-	0.00%
230-42200-323	Radio Units	28,493	24,787	17,526	27,957	27,500	27,500	27,500	-	0.00%
230-42200-331	Conferences	6,189	1,237	6,544	5,549	5,400	5,400	5,700	300	5.56%
230-42200-332	Mileage	155	21	13	-	500	500	200	(300)	-60.00%
230-42200-333	Meeting Expenses	2,660	2,474	3,690	4,292	2,800	2,800	3,000	200	7.14%
230-42200-334	Training & Schools	18,229	18,746	28,786	24,863	25,700	25,700	25,700	-	0.00%
230-42200-350	Printing & Publishing	975	1,020	696	1,071	1,000	1,000	1,100	100	10.00%
230-42200-360	Insurance	25,791	27,860	25,573	25,917	30,000	30,000	30,000	-	0.00%
230-42200-381	Electric Utilities	27,389	32,507	32,314	31,114	33,500	33,500	34,500	1,000	2.99%
230-42200-383	Gas Utilities	12,826	14,950	13,432	10,629	15,000	15,000	15,000	-	0.00%
230-42200-386	Water and Sewer Utilities	626	924	731	1,211	1,000	1,000	1,100	100	10.00%
230-42200-401	Repairs & Maint. Contracte	31,354	23,355	32,567	36,624	38,536	38,536	39,036	500	1.30%
230-42200-404	Repairs/Maint. Machinery/E	29,360	25,066	29,983	19,953	23,000	23,000	23,750	750	3.26%
230-42200-405	Fire Equipment Maintenanc	7,318	7,346	21,210	9,558	10,885	10,885	11,245	360	3.31%
230-42200-430	Misc Expenses (Bank)	(646)	455	499	481	500	500	1,220	720	144.00%
230-42200-433	Dues and Subscriptions	2,291	2,454	2,391	2,458	3,734	3,734	3,829	95	2.54%
230-42200-439	Contingency	475	-	-	-					
230-42200-440	Fund Balance/ Reserve		-	-	-					
	Total Other Services	221,305	205,133	239,377	225,343	242,955	242,955	251,780	8,825	3.63%
	Total Operating Budget	723,444	778,218	854,147	795,155	852,637	850,978	873,147	20,510	2.41%
Capital Outlay										
230-42200-720	Building Fund Transfer	-	25,000	-	-	-	-	-		
230-42200-720	Fire Relief Fund Transfer	-	62,000	-	27,529	-	-	-		
230-42200-720	Capital Equip Transfer	155,000	155,000	160,000	165,000	170,000	170,000	175,000	5,000	2.94%
230-42200-720	Fire Facilities Transfer	559,000	552,859	553,329	554,567	554,285	554,285	548,460	(5,825)	-1.05%
		714,000	794,859	713,329	747,096	724,285	724,285	723,460	(825)	-0.11%
Totals Fund 230	Fire Operating	1,437,444	1,573,077	1,567,476	1,542,251	1,576,922	1,575,263	1,596,607	19,685	1.25%
Operating Revenue										
34202	Municipal Contribution	1,481,912	1,482,686	1,511,751	1,516,291	1,532,895	1,532,895	1,563,507		
36210	Interest Income	3,956	3,392	3,209	1,592	3,000	3,000	3,100		

36228	Refunds and Reimbursemei	15,535	10,031	27,046	24,464	8,100	8,100	10,000	
39203	Fund Transfers	-	40,000	62,000	22,956	32,927	27,529	20,000	
	Total Revenue	1,501,403	1,536,109	1,604,006	1,565,303	1,576,922	1,571,524	1,596,607	
	Balance	63,959	(36,968)	36,530	23,052	-	(3,739)	-	
	Balance, January 1st	253,248	317,207	280,239	316,769	339,821	339,821	339,821	
	Balance, December 31st	317,207	280,239	316,769	339,821	339,821	336,082	339,821	
				(2013 vs. 2014 Contribution) =			1,532,895	1,563,507	2.00%
						City Contribution Increase from 2013		30,612	

EXCELSIOR FIRE DISTRICT

2014 1st DRAFT Requested Operating Budget

March 22, 2013

CATEGORY				
PERSONAL SERVICES				
		Detail Item Amount		Line Item Total	Category Total
101 Employees Regular (Full-time)				140,587	
	Fire Chief	96,156	2.00%		
	Fire Inspector	44,431	5.00%		
103 Part Time employees					
	Administrative Specialist	19,021	5.00%	19,021	
	$17.42/hr x 20 hours per week				
106 Firefighters Salaries				169,634	
	East Call Pay				
	$10.60 x 216 x 8 x1 1/4 hrs	22,896	2.00%		
	East Drill Pay				
	$21.20 x 50 x 15	15,900	2.00%		
	West Call Pay				
	$10.60 x 500 x 14 x 11/4 hrs	92,750	2.00%		
	West Drill Pay				
	$21.20 x 50 x 22	23,320	2.00%		
	Duty Officer Pay				
	$35 per day x 365	12,775			
	$21.20 per call x 94	1,993	2.00%		
107 Fire Officer's Salaries				34,694	
	Assistant Chief	5,763	2.00%		
	Battalion Chiefs (2)	8,378	4300 TO and 4078 CH3		
	Captains (5)	12,883	11.60%		
	Apparatus Coordinator	2,016	2.00%		
	Asst. Apparatus Coord.	1,120	2.00%		
	Coordinators (6)	4,534	15.00%		
121 PERA				21,624	
	Chief	13,847			
	Fire Inspector	6,398			
	Administrative Specialist	1,379			
122 FICA				13,848	
	Firefighters	10,518			
	Fire Inspector	-			
	Administrative Specialist	1,179			
	Fire Officers (10)	2,151			
123 Medicare				5,277	
	Chief	1,394			
	Fire Inspector	644			
	Firefighters	2,460			
	Fire Officers (10)	503			
	Administrative Specialist	276			
131 Health Insurance				25,004	
	Chief	13,450	10%		
	Fire Inspector	11,554	10%		
133 Life Insurance	Chief	12		24	
	Fire Inspector	12			
151 Workers Compensation				26,500	
TOTAL PERSONAL SERVICES					456,213
CATEGORY					
PENSION					
		Detail Item Amount		Line Item Total	Category Total
Firefighter Pension Contribution		20,000		20,000	20,000
		Note: Transfer from fund 240 - Fire Relief Fund			

CATEGORY			Detail Item Amount	Line Item Total	Category Total
SUPPLIES					
	200 Office Supplies			4,000	
	212 Motor Fuels			16,000	
	217 Clothing			25,950	
		Turnout Gear (6 sets)	10,800		
		Helmets (6)	1,000		
		ID for helmets	200		
		Hoods (12)	450		
		Gloves (10 pairs)	500		
		Boots (6 pairs)	1,400		
		Turnout Gear Cleaning	4,000		
		Turnout Gear Repair	900		
		Firefighter Uniforms (6)	1,600		
		Badges & Uniform Brass	800		
		Firefighter Work Uniforms (10)	1,600		
		Fire Inspector Uniforms	400		
		Duty Uniforms	700		
		Fire Chief Uniforms	400		
		Cold Water Rescue Suits (2)	1,200		
		Class A Uniforms	-		
	220 Repair and Maintenance Supplies			7,000	
		Batteries	600		
		Culligan Water Station 1 & 2	700		
		Solar Salt Station 2	700		
		Small Tools	2,000		
		Vehicle and Station Supplies	3,000		
	221 First Aid Supplies			2,500	
	222 Fire Fighting Supplies/Tools			10,000	
		Fire Extinguisher Powder	450		
		Cartridge Refills	350		
		Oxygen Refills	2,000		
		Firefighting Foam	1,500		
		Extinguisher Refill	1,700		
		Small tools (Acct Tags, Saws, Wr	3,000		
		Hazmat Supplies	1,000		
	241 Fire Prevention			5,200	
		Code Books	500		
		Open House	1,800		
		Supplies & Handouts	2,200		
		Sparky Costume Maintenance	200		
		Life Safety Video	500		
TOTAL SUPPLIES					70,650
PROFESSIONAL SERVICES					
	304 Legal			3,000	
	307 Fiscal Management			16,000	
	311 Auditing			11,000	
		District Audit ($8,600) and Northland Securities ($1,600)			
	312 Refuse			1,500	
	313 Janitorial			7,500	
	318 Medical Fees			7,000	
	319 Professional services			28,504	
		Recording Secretary	2,400		
		Computer Services	25,604		
		CISD	500		
TOTAL PROFESSIONAL SERVICES					74,504

CATEGORY				
OTHER SERVICES AND CHARGES				
	Detail Item Amount		Line Item Total	Category Total
321 Communications			28,400	
Telephone	18,500	Station #1 phone system - $5,000		
Cell Phones	3,000			
Pagers (4 @ 475)	1,900			
Pager Repair	1,200			
Internet	1,400			
MDC Air Cards	2,400			
322 Postage			500	
323 Radio Units			27,500	
Hennepin County Radio Lease	25,000			
Hennepin County Radio Repair	500			
MDC Maintenance	2,000			
331 Conferences			5,700	
Mn Fire Dept. Conference	750			
Mn Fire Chief's Conference	800			
I Chiefs Conference				
Fire Department Instr. Conf.	3,500			
Emergency Mgnt Conf.	400			
Fire Inspectors Conference	250			
332 Mileage and Travel			200	
333 Meeting Expenses			3,000	
334 Training Expenses			25,700	
Training Tower / Simulator	3,000			
EMT (4 @ 800)	3,200			
EMT Refresher	5,600			
FFI	*Now funded fully by MBFTE*			
FFII	1,200			
Haz-Mat Ops	2,000			
Vo-Tech Schools	2,000			
State Sectional Schools	2,700			
Boat Training	300			
Bloodborne/Right To Know	100			
Guest Speakers				
Training Aids	600			
Support Staff training	300			
Fire Chief Training	300			
Fire Inspector Training	700			
Blue Card ICS Training	2,700			
Training Equipment	1,000			
350 Printing And Publishing			1,100	
Call Sheets	425			
Film & Developing	100			
Stationary	350			
Printer cartridges	225			
Other Printing				
360 Insurance			30,000	
381 Electric Utilities			34,500	
383 Gas Utilities			15,000	
386 Water and Sewer Utilities			1,100	
401 Building Repair			39,036	
Annual Maintenance		20,936		
Sprinkler Alarm Inspection / Testing (Contractor Eval)		1,800		
Station Maintenance - (painting, other)		1,500		
UPS Replacement at station 1		0		
Elevator Inspection		1,800		
Sealcoating for parking lot at Station 1		0		
Generator Repair at Station #1		2,000		
Firefighter Furniture Replacement at Station #1		0		
Station 1 Ice Jam Repair		5,000		
Station 1 Outside landscape work				
Station 2 Painting		4,000		
Station 1 bathroom countertops		2,000		
404 Repair And Maintenance Of Apparatus			23,750	
Truck Repair	13,000			
Pump Testing	1,700			
Service	5,500			
Major Repairs	2,700			
Supplies	850			

CATEGORY			
OTHER SERVICES AND CHARGES (Cont.)			
	Detail Item Amount	Line Item Total	Category Total
405 Fire Equipment Maintenance		11,245	
Compressor Service	1,500		
Air	575		
Gas Powered Equipment	500		
SCBA Service	3,720		
31 packs @$120/per pack			
Fit Testing			
SCBA Flow Testing			
SCBA Hydro Testing			
SCBA Maintenance	1,200		
Ladder Testing	2,000		
Hose Testing	200		
Air Monitor	750		
Air Monitor Calibration	300		
Maint. Agreement Fitness Room	500		
430 Misc Expenses		1,220	
Bank Expenses	500		
Payroll Direct Deposit Fees	720		
433 Dues And Subscriptions		3,829	
Nat. Volunteer Fire Council	30		
IAFC/INT Assoc Of Fire Chiefs	210		
Int Assn Of Arson Investigators	50		
NAFI	40		
Mn Chapter IAAI	25		
Mn State Fire Chiefs Assoc	130		
ACFEI	130		
MSFDA	330		
Fire Marshals Assoc Of Mn (2)	70		
NFPA			
ACS Firehouse Solutions	125		
Hennepin County Fire Chiefs	20		
Hennepin County Fire Chiefs (FIT	500		
United Firefighters Assoc	30		
Firehouse Magazine	30		
Smoke Eater (22)	160		
Chamber	-		
Lake Region Mutual Aid	75		
Southwest Mutual Aid	100		
Metro Fire Chief's	100		
Fire Chiefs	74		
Vol FF Benefit Association	350		
Excelsior Rotary	1,250		
439 Contingency			
440 Fund Balance / Reserve		-	
TOTAL OTHER SERVICES AND CHARGES			251,780
TOTAL OPERATING BUDGET			*873,147*
CAPITAL OUTLAY			
560 Furniture And Equipment			
570 Office Equipment			
TOTAL CAPITAL OUTLAY			
CAPITAL TRANSFERS			
Equipment Transfers		175,000	
720 Facilities Transfers		548,460	
* The Bond payment was decreased from the 2013 amount of $554,285 to $548,460 in 2014			
TOTAL CAPITAL TRANSFERS			723,460
TOTAL CAPITAL			*723,460*
TOTAL BUDGET AMOUNT			*1,596,607*
OPERATING REVENUE			
230-34202 Municipal Contribution		1,563,507	
20-36210 Interest Income		3,100	
230-36228 Refunds and Reimbursements		10,000	
230-39203 Fire Relief Fund Transfer		20,000	
TOTAL OPERATING REVENUES			1,596,607