

Meridian Rural Fire Protection District

33 E. Broadway, Suite 210 - Meridian, Idaho 83642

Meeting Minutes – August 9, 2021

Call to Order:

The Meridian Rural Fire Protection District meeting for August 9, 2021, was called to order at 6:00 p.m. by Commissioner Ward. Roll call was taken.

Attendees: Commissioner Marvin Ward, Commissioner Derrick Shannon, Commissioner Randy Howell, Fire Chief Kris Blume and Attorney John Fitzgerald

Approval of the Agenda:

Motion was made and seconded to approve the meeting agenda as presented. Motion approved.

Approval of the minutes:

Motion was made and seconded to approve the minutes from the July 12, 2021, MRFPD meeting. Motion approved.

Public Hearing for Fiscal Year 2022 Budget from October 1, 2021 through September 30, 2022 for the Meridian Rural Fire Protection District, pursuant to Idaho Code Section 31-1422.

(Budget Hearing portion of the meeting minutes transcribed verbatim)

Commissioner Ward: Proposed Budget for Fiscal Year 2022 (October 1, 2021 to September 30, 2022) This is the time and place for the public hearing on Meridian Rural Fire Protection District's proposed budget for fiscal year 2022 (October 1, 2021 to September 30, 2022). This hearing is being conducted pursuant to Idaho Code Section 31-1422, as required by Idaho's Fire Protection District Law. By way of background, the Meridian Rural Fire Protection District's Commissioners have prepared the proposed budget in conjunction with the City of Meridian's proposed fire department budget. The District has caused the proposed budget to be published in accordance with Idaho Code Section 31-1422, specifying this date and time as the date and time for any person to appear and present testimony on the proposed budget. Anyone who wishes to testify on the budget is requested to sign the sign-in sheet listing your name, address and telephone number. When you testify, please state your name and address for the record. Randy Howell, a Meridian Rural Fire Protection District Commissioner and the Treasurer, will now give a brief overview of the proposed budget. Randy.

Commissioner Howell: So last month we talked about our preliminary budget that we posted with the Idaho Tribune. It was a draft budget. Since that time the State through the Ada County Auditor's office sent out the latest L-2 so there were a few minor adjustments to that so I would like to go over those minor adjustments that we made that is different than what we had in the legal notice. So if you go down to the revenue, line 63 is the revenue and right below that, line 64 is property taxes, the amount that is shown on the one in front of you is \$2,056,320.00 and we had put, it was \$2,068,140.00, so there was that adjustment for the property taxes.

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Underneath the Ag Tax Replacement, we combined another one called personal property replacement and Ag Tax replacement so on the old it said just Ag Tax replacement. And so it was \$6,000 last month and came to a total of \$14,232.00. There was an adjustment there. The sales tax redistribution stayed the same. The inspection fees stayed the same. But our Use of/(Contribution to) Fund Balance (Capital Improvement Fund) ended up being adjusted. So the original number was \$769,477.00 and the budget before you is \$765,889 that is going into our Capital Improvement fund. So those were the only changes from what we talked about last month at the meeting for that draft budget. So...we did complete the L-2. Kathleen Roma helped me with that. The only other thing that she pointed out and I don't know if it's the appropriate time to bring it up, was I have a copy of the L-2 for everybody. We didn't take any foregone taxes and so if you look at, there is no line numbers on this. There are numbers in the center so number 19, that number, \$785,035.00 is what is available for us to take foregone taxes and we can still go through a process to do that. We would have to put a resolution together and send it to the County Auditor's office along with our L-2. And so that is available. One of the things the accountant had said was that the legislature is talking about possibly wiping out the possibility. There's been no decision made but there's been discussions about not being able to go back and take foregone taxes so that could come out next year. So I'm just letting you guys know that that money is available if we wanted to go and take some foregone taxes. I think our account will be healthy but you know, based on what the City does, I think, it's next week right Chief?

Fire Chief Blume: Yes

Commissioner Howell: That they are going to approve their budget and what the City might ask us, you know, that is the only question that I have as far as what could that ask be. You know, how much and would that be additional money in foregone taxes have any assistance to where we are at. We are sitting around a little over \$4 million dollars, \$4 and half million dollars, in our current account as of today and in our account with the LGIP. We do have some excess, some funds in there, if the City were to ask us for some help, so I wanted to let you guys know what I found out and where we are at as far as what we can do. If we want to stay with the budget that we discussed last month, very similar budget from last month, we can do that or we can look at these foregone.

Commissioner Ward: So my question, Randy, is from what I understand from previous discussions on foregone is that it's a one-time shot, correct?

Commissioner Howell: No, I think each year, it's like a 3 year, you can go back up to 3 years for taxes that you haven't taken. And so that moves every year based on what you, what we hadn't taken in the past. And so, there is discussion that that door could close if the legislature makes a decision and passes some new law I guess that would prohibit going back and getting foregone taxes. We have never had that, to my knowledge, we haven't had a threat like that or a possibility of that occurring but there is discussions of that and so I'm not trying to...I'm just passing on what I have heard and so today that's available. It may be available again next year to go back and do foregone, it's been that way, I think, for many years where you can go back and take foregone taxes, but that might close next year. Who knows.

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Commissioner Ward: I don't think we have ever taken any, to my knowledge anyway at least while I've been here, so I guess, my question is, is that we have had some discussion with the City about possibly helping with some payroll assistance with the new fire station and this would go a long ways in balancing that out a little bit if that's something we wanted to do. That would be basically my only thought or possibly a piece of equipment that would help us keep...I know that we have participated a lot in properties and you know we're still kind of out there with the rural fire protection and maybe some day down the road having to do that again but you know you get smaller and smaller as the City expands but you know and also that tax base is going to shrink. We may wish that some of that money is still in the coffers.

Commissioner Shannon: Is there a negative outcome for taking foregone?

Attorney Fitzgerald: Can I weigh in? There are several things to keep in mind. One is that the District contracts with the City to provide the services, fire and health safety. The budget for the District is tailored around the City's budget and what has been proposed, subject to the judgments based upon the L-2 that was completed is a cost sharing of the operational costs and expenses of the District. So the idea, the point I'm trying to make, is there, the budget is paying for those services based upon an 8% sharing. So the money that is in the coffers has been accumulated over time relative to budgeting for the needs and forecasting into the future. The history has been, there has not been a need, in terms of forecasting into the future for those taxes and rather than continuing to build up a large bank account or take those taxes which could be levied and assessed, it has been determined by the Commissioners that given the value, and what the District has in terms of reserves, that it has been for the benefit of the tax payers, the constituents, not to seek that additional amount, whether that be an increase in the current year or seeking foregone taxes.

Commissioner Ward: Yes, I know we have had that discussion, so that's good to go through that again. Thank you, John, I appreciate that. I guess at this point, then my recommendation is that we take our chances and move on with what we have and let the constituents know that we are lean and mean not going overboard. Do you guys agree with that?

Commissioner Shannon: Yes, I think that is what our conversation centered on before because...you know, no one wants to get another tax bill.

Commissioner Howell: Yeah, I'm not advocating for it.

Commissioner Ward: I understand the reasoning for bringing it up.

Commissioner Howell: I just wanted to inform you guys as to what I found out. Did the City, do you know Chief, if the City, did they go, seem like I heard that they went for a certain percentage of foregone this year, do you know?

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Fire Chief Blume: That's going to be that budget hearing on Tuesday. The budget has been proposed but everything is a line action item, it's not a up or down on the whole budget and that's a big piece of it. I think there is a couple of City Council members that are concerned about what percentage there looking at and the allowable tax that they're going to seek to support the budget.

Commissioner Howell: So the City may go after some foregone? But you won't know till the night of the vote.

Fire Chief Blume: Yes.

Attorney Fitzgerald: One additional comment, Commissioner Howell, could you address the 8% relative to the budget? Explain that for the record.

Commissioner Howell: Well, so my understanding is, well I've been in this position for 3 years and when I came in, I think we were at 10%. So as our District has slowing, been shrinking as the City annexes, we went to 9 and then last year we went to 8% and this year we are still at 8%. So 8% of the Fire Department's budget, we contribute and so as our District shrinks that number will go down. It could stay at 8% or maybe go to 7% next year. And so, that's how, that's what we contribute based on a formula that the Finance Department does with regards to the whole entirety of the Fire Department's budget we contribute whatever percent, based on, I believe it's geography, and so we will continue to shrink and I don't know, I hate to think of the unknowns, but we won't know until we get there and I think as our journey is talked about we have accumulated some assets, with regards to land and I think we still have at least Station 6 and the Lake Hazel property. We still own the land at Station 6 and the Lake Hazel property plus we have the other pieces of land on Water Tower that we purchased a couple of years ago for future possibility of a station relocation. We still have those assets plus what we have in the bank and so that's what will get us through. Either we will sell that if the City doesn't want to buy it and relocate a fire station or you know whatever will happen so could be a year, I don't think it will be a year, but could be 5, 10, 15, 20 years, whatever, maybe we won't have enough for our percentage. I don't know what the right number is, I don't know what the magic number is to have in our rainy-day fund to sustain us.

Attorney Fitzgerald: May I add to that? One of the things that will be considered tonight following the public hearing is the adoption of the Memorandum of Understanding and Agreement pursuant to the Joint Powers Agreement, that percentage is calculated by a formula which consists of the population percentage, and market valuation. Historically, notwithstanding, what those percentages are, the City and the District have in setting the budget for the Fire Department and what share will be contributed by the District has looked at a set percentage as Commissioner Howell has pointed out. In the past it was 12% and it has declined as the City has expanded and the District has been, so to speak, taken in by the City. So, the budget that is being considered tonight for adoption shares the expenses, 92% attributable to the City, and 8% attributable to the District and that will be part of the memorandum that is considered for tonight.

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Commissioner Ward: Thanks Randy. Before opening the public hearing and taking any public testimony, do any Commissioners have any questions or comments about the proposed budget or Mr. Howell's summary and explanation of the proposed budget? *(no comments)* Thank you. We will now open the public hearing. Would anyone in the audience like to testify regarding the proposed budget? *No one has shown to testify.*

Attorney Fitzgerald: Let the record reflect that there is no one here to testify.

Commissioner Ward: Because there is no one here to testify. We will now close the public hearing. Is there any information presented during the public hearing that creates any additional thoughts or analysis from the Commissioners that prompts any discussion regarding or modification to the proposed budget? Questions? *(no comments)* I would now entertain a motion to approve the Meridian Rural Fire Protection District's budget for fiscal year 2022 (October 1, 2021 to September 30, 2022), which will be Resolution 21-002.

Attorney Fitzgerald: If I may, the one thing that the Commissioners need to consider first is adopting the Memorandum of Understanding and Agreement which is Resolution #21-001 and the Memorandum is presented to the Commissioners with that Resolution.

Commissioner Ward: I make a motion that we approve the Memorandum of Understanding and Agreement dated August 9th, 2021 which is Resolution number 21-001.

Commissioner Howell: I second

Commissioner Ward: All those in favor say aye.

(all ayes)

Commissioner Ward: Thank you. I move that we approve the Meridian Rural Fire Protection District Resolution number 21-002 which is the resolution of the board of commissioners for the Rural Fire Protection District adopting the 2022 fiscal year budget for the Meridian Rural Fire Protection District.

Commissioner Shannon: I second

Commissioner Ward: All those in favor say aye.

(all ayes)

Commissioner Howell: The budget passed. And did we already pass the MOU?

Commissioner Ward: Yes

(End verbatim portion of the meeting minutes)

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Treasurer's Report:

- Approve and pay bills as follows:
 - ✓ Check #5384, Ada County Weed, Pest & Mosquito Abatement, \$193.65, Weed Control at the Water Tower properties, Inv. #191628
 - ✓ Check #5385, City of Meridian, \$89,128.72, June 2021 A, B, & C Budgets, Inv. #2815
 - ✓ Check #5386, Harris CPA's, \$593.75, Accounting and Payroll, Inv. #9000258
 - ✓ Check #5387, Idaho Press Tribune, \$372.95, Legal Notice for budget hearing, Inv. #07120903
 - ✓ Check #5388, John O. Fitzgerald, II, PC, \$1,199.24, General Legal services for July 2021, Inv. #2021-08
 - ✓ Check #5389, Kathleen Roma & Assoc., \$410.83, Accounting & Payroll, Inv. #64485
 - ✓ Check #5390, State Insurance Fund, \$150.00, Workers Comp, Statement #25205452

A motion was made and seconded to approve and pay checks numbered 5384 through 5390 as presented. Motion approved.

- Current net cash position is currently \$4,574,527.26.
- US Bank and LGIP Statements were not currently available for reconciliation and review

Old Business:

1. Update on Lake Hazel property cleanup. Attorney Fitzgerald stated that Deputy Chief Butterfield sent an email out on August 3rd directed to the Commission and himself. The email stated that a septic tank had been found on the Lake Hazel property that was not identified in the original bid for cleaning up the property. Chief Butterfield submitted a proposed bid for the additional cost to address the septic tank. Attorney Fitzgerald directed Chief Butterfield in proceeding to have ESI remove the septic tank while they were onsite doing the cleanup to prevent additional cost for them to return at a later time. Attorney Fitzgerald would like the Commission to take this into consideration and ratify the direction that he gave to Chief Butterfield to proceed. The additional amount came to \$2,472.21. Motion made and seconded to revise the quote from ESI to provide cleanup of the Lake Hazel property by an additional \$2,472.21 based on the septic tank found at the property and ratify the direction given by Attorney Fitzgerald. Motion approved.
2. Update on weed abatement for Water Tower property. Commissioner Ward stated that he believes the weeds have been taken care of.

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New Business:

1. Chief Blume stated that during a recent preapplication meeting for construction development for a site in the southern part of Meridian (which falls in the Kuna impact area and is within the Rural Fire Protection District) Deputy Chief Bongiorno was approached by the developer. The developer of the property stated that he would like to donate 2 acres of the land to accommodate a future building site for a fire station. The property currently falls within the Meridian Rural Fire Protection District and if the board is interested in pursuing the donation of the 2 acres to the MRFPD, Chief Blume would be happy to reach out for more information. Chief Blume feels the area would be an excellent location for a possible future fire station. The Commissioners gave direction to Chief Blume to follow-up and possibly invite the Developer to the next meeting.
2. Chief Blume was approached by Commissioner Randall Feaster from the Kuna Fire District who was very interested in merging their services with Meridian Fire. Chief Blume asked if there is interest from the Commission to gather more information regarding a possible merger. Kuna has only one fire station currently, but does have a second station identified in their CIP. Attorney Fitzgerald mentioned that this would clearly require input from the City of Meridian. Also, it may be that the City of Meridian would be the entity that needs to enter into a JPA with the Kuna Fire Protection District to provide fire and life safety services for them and not the District. Attorney Fitzgerald felt it would be good to get more information as to exactly what is being proposed. The Commission directed Chief Blume to reach out to Commissioner Feaster and ask him if he would be able to attend the next Rural meeting to discuss this further.
3. Commissioner Shannon asked for general information regarding an upcoming annexation fact-finding meeting on the Murgoitio property with the City of Boise. Discussion followed.
4. Commissioner Howell is planning to attend the MFD Strategic planning meeting tomorrow morning. Commissioner Ward will try to attend the afternoon session.

Motion was made and seconded to adjourn the August 9, 2021, meeting of the Meridian Rural Fire Protection District. Motion approved. The meeting was adjourned at 6:50 p.m.

**MERIDIAN RURAL FIRE PROTECTION DISTRICT
RESOLUTION NO. 21-001**

A Resolution of the Board of Commissioners of the Meridian Rural Fire Protection District, setting forth certain findings and purposes; authorizing the Chairman and Secretary to sign and enter into, on behalf of said district, that certain document entitled "MEMORANDUM OF UNDERSTANDING AND AGREEMENT."

WHEREAS, it is in the best interest of the Meridian Rural Fire Protection District to join with the City of Meridian, and enter into that certain "MEMORANDUM OF UNDERSTANDING AND AGREEMENT," a copy of which is attached hereto, the reasons for which are as set forth in said memorandum;

NOW, THEREFORE, be it resolved and the Board of Commissioners of the Meridian Rural Fire Protection District hereby resolves as follows:

The Chairman and Secretary are hereby authorized to join with the City of Meridian and to enter into that certain document entitled "MEMORANDUM OF UNDERSTANDING AND AGREEMENT," a copy of which is attached hereto, with the City of Meridian.

PASSED BY THE BOARD OF COMMISSIONERS OF THE MERIDIAN RURAL FIRE PROTECTION DISTRICT the 9th day of August, 2021.

Meridian Rural Fire Protection District

By: _____

Chairman

Attested: _____

Secretary

MEMORANDUM OF UNDERSTANDING AND AGREEMENT

WHEREAS, a certain agreement entitled the "CITY OF MERIDIAN / MERIDIAN RURAL FIRE PROTECTION DISTRICT FIREFIGHTING AND LIFE PRESERVATION SERVICE CONTRACT AND JOINT EXERCISE OF POWER AGREEMENT", dated September 22, 1998, (the "Agreement") exists between the City of Meridian (the "City") and the Meridian Rural Fire Protection District (the "District"); and

WHEREAS, pursuant to the Agreement, the District pays a fee (the "Contract Service Fee") to the City for the protection of property, both real and personal, against fire and for life preservation services, which includes those services a fire protection district, in the state of Idaho, is authorized to and does provide (the "Fire and Life Protection Services"); and

WHEREAS, the Contract Service Fee is determined, pursuant to the Agreement, as a percentage of the "Gross Market Valuation Percentage", the "Population Percentage", and the "Market Valuation", all of which are delineated in section 8 of the Agreement; and

WHEREAS, pursuant to the Agreement, the method used to determine the Contract Service Fee is the method used to determine the funding of the Capital Outlay Expenditure budget as between the City and the District; and

WHEREAS, the Agreement permits the parties to amend or modify, by written amendment to the Agreement, the method used to determine the Contract Service Fee and the Capital Outlay Expenditure budget; and

WHEREAS, the City and the District previously entered into a certain Memorandum of Understanding and Agreement (the "2020/2021 Budget Year Memorandum"), dated September 1, 2020, a copy of which is on file in the records of the City and the records of the District respectively, pursuant to which the City and the District amended and modified the method used to determine the Contract Service Fee and the Capital Outlay Expenditure budget, between the City and the District, for the 2020/2021 fiscal year, as the term "fiscal year" is defined by the Agreement, by agreeing to a particular percentage allocation of such costs and expenses as between the City and the District; and

WHEREAS, the City and the District desire: (a) to confirm the expiration, end and termination of the 2020/2021 Budget Year Memorandum; and (b) pursuant to this Memorandum of Understanding and Agreement to amend and modify the method used to determine the Contract Service Fee and the Capital Outlay Expenditure budget, between the City and the District, by setting the percentage allocation for purposes of the Contract Service Fee and the Capital Outlay Expenditure budget between the City and the District for the 2021/2022 fiscal year; and

WHEREAS, the City and the District desire to enter into this Memorandum of Understanding and Agreement and effectuate its purposes and agreements because the City and the District, jointly and severally, through their respective Council and Board, find and conclude the citizens of the City and the District, respectively, will benefit, directly and indirectly, from its purposes and agreements as set forth herein above.

NOW, THEREFORE, for good and valuable consideration, the receipt of which is hereby acknowledged by the parties hereto, the City and the District hereby acknowledge and memorialize their agreement as follows.

1. The 2020/2021 Budget Year Memorandum is expired, terminated and ended, and of no further force or effect as of the end of the 2020/2021 fiscal year, as the term "fiscal year" is defined by the Agreement.

2. Notwithstanding the calculated percentage of the "Gross Market Valuation Percentage", the "Population Percentage", and the "Market Valuation", as provided in section 8 of the Agreement, for purposes of the Contract Service Fee and the Capital Outlay Expenditure budget, the allocation between the City and the District for the 2021/2022 fiscal year shall be NINETY-TWO PERCENT (92%) attributable to the City and EIGHT PERCENT (8%) attributable to the District. The foregoing shall be and is effective for and as of the 2021/2022 fiscal year, and the parties shall return to the method provided in section 8 of the Agreement for determining the percentage allocation for the Contract Service Fee and the Capital Outlay Expenditure budget for subsequent fiscal years.

3. All other terms, provisions, covenants and agreements set forth in the Agreement shall remain and be the same.

4. The City and the District shall execute such further and additional documents and instruments necessary to give this Memorandum of Understanding and Agreement full force and effect.

IN WITNESS WHEREOF, the parties have herein executed this Memorandum of Understanding and Agreement.

DATED AND SIGNED this 17th day of August, 2021.

City of Meridian

By: [Signature]
Mayor

Attest:

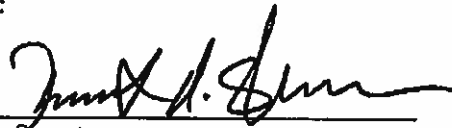
By: [Signature]
City Clerk



Meridian Rural Fire Protection District

By: 
Chairman

Attest:

By: 
Secretary

By Resolution No. 21-001

**MERIDIAN RURAL FIRE PROTECTION DISTRICT
RESOLUTION NO. 21-002**

A Resolution of the Board of Commissioners of the Meridian Rural Fire Protection District, adopting the 2022 fiscal year (October 1, 2021 to September 30, 2022) budget for Meridian Rural Fire Protection District.

Be it resolved by the Board of Commissioners of the Meridian Rural Fire Protection District to hereby accept and adopt the Meridian Rural Fire Protection District Fiscal Year 2021 / 2022 Annual Budget, a copy of which is attached hereto.

PASSED BY THE BOARD OF COMMISSIONERS OF THE MERIDIAN RURAL FIRE PROTECTION DISTRICT the 9th day of August, 2021.

Meridian Rural Fire Protection District

By: _____


Chairman

Attested: _____


Secretary

1	MERIDIAN RURAL FIRE PROTECTION DISTRICT	
2	FY2022 ANNUAL BUDGET	
3		
4	EXPENSES	MRFPD 8%
5	A Budget - Personnel	
6	Administration	\$88,166
7	Fire Station #1 through #6	\$878,057
8	Training Division	\$43,076
9	Fire Prevention Division	\$35,242
10	Fire Safety Center, Public Education Division	\$11,617
11	City Hall Personnel Proportionate Share	\$2,330
12	Fire Admin Wage Adjustment	\$5,240
13	Commissioners' Pay (100% MRFPD Cost)	\$26,986
14	Subtotal	\$1,090,714
15	B Budget - Operations	
16	Administration	\$96,365
17	Fire Station #1	\$1,325
18	Fire Station #2	\$990
19	Fire Station #3	\$898
20	Fire Station #4	\$962
21	Fire Station #5	\$814
22	Fire Station #6	\$1,026
23	Training Division	\$6,692
24	Fire Prevention Division	\$1,022
25	Fire Safehouse	\$2,609
26	Computer Replacements I.T.	\$1,912
27	City Hall Operating Proportionate Share	\$4,194
28	Fire Station Repairs & Replacements	\$0
29	SCBA Upgrades	\$8,000
30	Fire Station Heart Saver Alarm Tones	\$742
31	Solar Battery Chargers for Vehicles	\$1,360
32	Fire Station 7 Construction on-going operating	\$2,312
33	Fire Station 8 Construction on-going operating	\$2,312
34	Engine, St. 7, On-Going Operating & Equipment	\$19,544
35	Engine, St. 8, On-Going Operating & Equipment	\$19,544
36	City Hall Operating replacements, share	\$179
37	Legal (100% MRFPD Cost)	\$15,000
38	Accounting (100% MRFPD Cost)	\$1,500
39	Audit (100% MRFPD Cost)	\$5,500
40	City of Meridian Accting Fee's (100% MRFPD Cost)	\$3,800
41	Utility Assessments (100% MRFPD Cost)	\$2,000
42	Weed Control (100% MRFPD Cost)	\$400
43	Bank Charges (100% MRFPD Cost)	\$200
44	Inspection Fees (100% MRFPD Cost)	\$3,650
45	Insurances (100% MRFPD Cost)	\$2,500
46	Idaho Fire Comm. Assoc. Dues (100% MRFPD Cost)	\$1,000
47	Contingency (100% MRFPD Cost)	\$50,000
48	Subtotal	\$258,351
49	C Budget - Capital Outlay	
50	Engine, St. 7 - 8% of the 21% not impact fee eligible	\$10,848
51	Engine, St. 8 - 8% of the 21% not impact fee eligible	\$10,848
52	ALS Simulation Manikin	\$2,816
53	Vehicle Replacement, BC31	\$6,823
54	Vehicle Replacment, MF024, Logistics vehicle	\$6,823
55	Fire Engine MF014 Replacement - No Rural Share	\$0
56	Cardiac Monitor for Ladder Truck	\$2,546
57	Design St. 7 & 8, Carry Forward	\$17,814
58	Ladder truck, Carry Forward	\$22,079
59	Subtotal	\$80,598
60		
61	Grand Total of Expenses	\$1,429,663
62		
63	REVENUE	
64	Property Taxes	\$ 2,056,320
65	Personal Property and Ag Tax Replacement	\$14,232
66	Sales Tax Redistribution	\$120,000
67	Inspection Fees	\$5,000
68	Use of/(Contribution to) Fund Balance (Capt Impv Fund)	(\$765,889)
69		
70		
71	Grand Total of Revenue	\$ 1,429,663