



ADOPTED BUDGET

2018/19

Scappoose RFPD

WORKBOOK



The purpose of this Budget Workbook is to provide detailed information about the budget line items in the official adopted budget document. On the top left-hand corner of each page of this workbook, you will find a reference key tying the page to the official adopted budget document. Listed below is an example of what you will find and the related reference key definitions.

Example: PS - page 2, line 1

This example means that the workbook page's content provides detailed information about the Personnel Services budget on line 1 of page 2 in your official budget documents.

DEFINITIONS

- R** Page #1 of the official budget, General Fund Resources
- PS** Page #2 of the official budget, General Fund Personnel Service. Personnel Services includes salaries, fringe benefits, miscellaneous costs associated with salary expenditures, and cost for volunteer services.
- MS** Page 3 of the official budget, General Fund Materials and Services. Includes contractual and other services, materials, supplies, maintenance of equipment and other charges.
- CO** Page #4 of the official budget, Capital Outlay. Capital Outlay includes acquisition of land, buildings, improvements, machinery and equipment. Capital Outlay must cost over \$1,000 and last longer than one year.
- GF** Page #5 of the official budget, Grants
- RF** Page #6 of the official budget, Real and Personal Property Reserve Fund. This Reserve Fund was established to accumulate money for special capital outlay projects such as apparatus replacement and major property improvement.
- PF** Page #7 of the official budget, Personnel Services Reserve Fund. This fund assists the District in preparing for major personnel liabilities, including lump sum retiree payments.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL**Name of Account: RESOURCES RECEIVED – GENERAL FUND**

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Available Cash on Hand	\$ 1,501,585	\$ 1,345,989	\$ 1,640,410
Transfer from Grant Fund	28,651	28,651	-
EMS Receipts	652,353	610,000	670,000
G.E.M.T. (Medicaid)	-	-	30,000
Fire Med	39,215	35,500	39,300
Conflagration	77,554	-	150,000
Gas Royalties	1,500	1,500	-
Grant Awards	3,607	-	-
Interest	29,598	10,000	28,500
Fire Marshal Receipts	-	-	25,000
Columbia River Fire & Rescue IGA	96,867	96,867	100,645
Miscellaneous	43,513	18,333	25,000
Previously Levied Taxes	90,220	90,000	92,000
Taxes Necessary to Balance Budget	2,686,331	2,680,080	2,879,713
TOTAL:	\$ 5,250,994	\$ 4,916,920	\$ 5,680,568

EXPLANATION:

Available Cash is the estimated beginning cash balance in the fund on July 1, 2018. This is used to operate the District from July 1st until November when most property taxes are paid.

Transfer from Grant Fund – This repaid the General Fund transfer in the prior year.

EMS Receipts are the revenues from ambulance billing.

G.E.M.T. (Medicaid) Starting in 2018/19, the District will be able to bill Oregon's Ground Emergency Medical Transport (GEMT) Services and receive 50 to 60% of previously non-collectible Medicaid billings. This revenue was recently authorized and will begin in the new budget year.

Fire Med is a subscription medical program the District began in 2002. This figure assumes 500 families join Fire Med at \$50 each and 220 families join Life Flight at \$65 each.

Conflagration The States reimburse the District when our staff assists with these events. The District expects to receive about \$125,000 for the California conflagration during 2018/19.

SCAPPOOSE RURAL FIRE DISTRICT

Name of Account: RESOURCES RECEIVED – GENERAL FUND

(Revenue descriptions continued from prior page)

Gas Royalties – Royalties have been declining and now are too small to budget separately.

Grant Awards – We do not have specific knowledge of any 2018/19 grant revenue, but must keep the line item since we received grant funds in 2017/18. We apply for many grants and hope to be awarded one or more in 2018/19.

Interest The Local Government pool interest is allocated to the funds on a pro-rata basis.

Fire Marshal Receipts are fees paid for plan reviews, inspections, and other services. These fees will begin in the new budget year.

CRFR IGA – Agreed payments for sharing the Fire Chief and other expenses.

Miscellaneous receipts include fire service contracts, hazardous materials spills, sale of surplus assets, address signs, and donations. Previously this also contained conflagration revenue. This revenue varies significantly from year to year.

Previously Levied Taxes are taxes received for years prior to 2018/19.

Taxes Necessary to Balance Budget are 2018/19 property taxes the District expects to receive.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL**Name of Account: INSURANCE**

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Workers' Compensation	\$ 34,896	\$ 45,700	\$ 41,700
Life & Long-term Disability Insurance	14,109	14,500	14,500
Post Employment Health Plan	12,250	13,000	14,000
Health Insurance for Career Personnel	394,336	462,000	518,220
TOTAL:	\$ 455,591	\$ 535,200	\$ 588,420

EXPLANATION:

In 2018/19, the District expects to have 12 Firefighter/Emergency Medical Services (FF/EMS) full-time staff, 3 full-time chiefs, 3 full-time office staff, 2 full-time Paramedics (EMS-only), 4 part-time EMTs (EMS-only) staff, 2 interns, about 30 regular volunteers, and 3 recruits.

Workers' Compensation We insure employees and volunteers as required by law. This sub-account includes estimated insurance expense, annual workers' compensation audit and quarterly workers' benefit fund payments to the Oregon Department of Revenue.

Life Insurance for both volunteers and paid personnel. It includes benefits for accidental death and dismemberment and dependent life insurance.

Disability Insurance The District provides long-term disability policies for full-time personnel.

Post Employment Health Plan (PEHP) allows full-time employees to pay for healthcare with pre-tax dollars after leaving the District. The District funds the plans at \$25 per full-time employee per month. The employees' payroll match is charged to salaries. Employees may also put up to 48 hours of unused vacation into their individual plan to help pay for future healthcare.

Health Insurance for full-time employees. July 2018 begins the eighth year of the Oregon Fire Chiefs' insurance plan. Recent claims-paid experience jumped to over 95% of premiums paid. Consequently the District's plan cost is expected to increase by 13.9% on July 1, 2018.

Currently 6 employees have other health insurance, and 6 others need less than full family insurance. Therefore they cash-out part or all of their health benefit net of payroll expense. As a result, some of their health benefit is recorded to PERS, Social Security and workers comp expenses.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL**Name of Account: PERSONNEL SALARIES**

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Fire Chief and 2 D/C Officers	\$ 351,952	\$ 352,661	\$ 366,414
Administrative/Finance Specialists (3)	173,369	182,523	189,859
Lieutenant/Paramedics (3)	280,328	280,861	293,822
Firefighter/Paramedics (6)	502,434	505,034	528,300
Firefighter/EMTs (3)	111,929	150,040	223,640
Paramedics (single role EMS) - (2)		-	105,120
Part-time (single role EMS) - 2.0 FTE	16,500	-	65,700
Overtime	189,506	190,000	190,000
Other Wages	240,431	255,500	255,500
TOTAL:	\$ 1,866,449	\$ 1,916,619	\$ 2,218,355

EXPLANATION:

The Board of Directors completes extensive wage comparisons and sets wage scales. The firefighters and lieutenants are under a union contract.

Single Role Emergency Medical Service The District is establishing a staff of full-time and part-time single role EMS staff. In the last month, 4 staff have begun responding to calls. About 70% of the District's calls are for medical reasons, and many hours are spent transporting to the hospital. This takes our firefighters out of district for long periods. The single role EMS staff will make it possible to keep firefighters in district more of the time.

Overtime/Training Overtime. Firefighters work 53 hours per week regular time. Any additional hours are overtime under FLSA. This anticipated overtime covers sick days, vacations, training and other emergency situations where extra personnel may be required.

Other Wages – This sub-account is wages for paid and volunteer staff who respond to unpredictable situations. These include Governor declared Conflagration Acts, Disasters and Red Flag days. These wages may or may not be needed each year and are budgeted for catastrophic events. Also included is union negotiated firefighter incentive pay after they meet specified certification levels, acting lieutenant pay, longevity pay and deferred compensation.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: **SOCIAL SECURITY/MEDICARE (FICA)**

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Social Security/Medicare	\$ 148,682	\$ 149,680	\$ 167,130
TOTAL:	\$ 148,682	\$ 149,680	\$ 167,130

EXPLANATION:

Meets federal requirements for Social Security and Medicare.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAILName of Account: **VOLUNTEER SERVICES**

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Volunteer Services	\$ 11,501	\$ 5,000	\$ 12,000
Volunteer Donation	8,175	8,175	8,175
Length of Service Awards Plan	-	-	40,000
Awards & Incentives Program	13,612	24,825	17,825
TOTAL:	\$ 33,288	\$ 38,000	\$ 78,000

EXPLANATION:

Volunteer services covers expenses for volunteers including response program, background checks on new recruits, meals, coffee and other expenses.

The Volunteer Donation is donated to the Scappoose Volunteer Firefighters Association to help pay expenses for the Annual Awards Banquet, Summer Picnic, Christmas party and other Entertainment Committee social events.

Length of Services Awards Plan (LOSAP) The Fire Chief and volunteers have worked together this past year to develop a LOSAP plan as allowed by IRS rules. This will soon be presented to the Board, and it is expected to be in effect for the 2018/19 fiscal year. The budgeted amount of \$40,000 will provide both retroactive and current recognition of individual volunteer efforts. Future budget amounts will be lower since only current efforts will be recognized in subsequent years.

Awards & Incentives This committee continues to follow the legally allowed methods of reimbursement and decides how best to acknowledge and appreciate volunteers. The expenses for recognition plaques and other items are funded from this account.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL**Name of Account: PERSONNEL BENEFITS**

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Retirement Benefits	\$ 393,325	\$ 395,000	\$ 440,757
Wellness Program	7,334	20,000	20,000
Reserve for Future PERS Rate Increases	-	50,000	100,000
TOTAL:	\$ 400,659	\$ 465,000	\$ 560,757

EXPLANATION:

Retirement benefits for public employees (Oregon PERS). The 2017-2019 rate for all Tier1/Tier2 PERS members is 24.87%. The rate for OPSRP firefighters is 18.15%, and the rate for OPSRP office and medical only staff is 13.38%. All employees pay their required 6% contribution.

Wellness Program – The Wellness Program was written for all personnel. This program includes physicals, physical fitness and vaccinations. Funds will be used to continue the program. Fitness center memberships are also paid from this wellness sub-account for active members of the district.

Reserve for Future PERS Rate Increases – PERS employers have been warned to expect continued rate increases. The Legislature is reviewing options to reduce the impact on PERS employers and thereby protect needed services. However, their discussions keep running into legal roadblocks which reduce or eliminate the amounts of hoped-for savings. The District reserves these funds in order to preserve community services as PERS rates continue to rise.

SB1566 was recently passed to allow PERS employers to contribute to an Employer Incentive Fund. These funds will be credited against the contributing employer's unfunded PERS liability. In order to promote the program, initial contributions will receive up to a 25% matching contribution. Also, the earnings rate on the accounts will generally be much higher than is available elsewhere. All contributions, incentives, and earnings will remain the sole property of each contributing employer. It is possible the District's PERS reserve could be contributed to this.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAILName of Account: **CONTRACT SERVICES**

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Physician Advisor Services	\$ 8,900	\$ 12,000	\$ 12,000
IGA for IT services	-	15,000	15,000
Volunteer Coordinator	47,826	47,850	50,343
Outside Review of IGA with CRFR	-	25,000	25,000
Other Non-Personnel Contracts	13,679	11,500	11,500
TOTAL:	\$ 70,405	\$ 111,350	\$ 113,843

EXPLANATION:

Physician advisor services are required by State Law when providing pre-hospital care. Scappoose Fire participates in an agreement to share this expense with other local fire districts.

Shared Fulltime IT Staff – The District, the City of Rainier, and Columbia River Fire & Rescue hope to establish an Intergovernmental Agreement (IGA) for shared fulltime IT staff. They are now looking for one more public entity to participate.

Volunteer Coordinator – The cost of this position is shared equally with Columbia River Fire & Rescue.

Outside Review of IGA with CRFR - These funds will pay for a professional, objective analysis of the IGA with Columbia River Fire & Rescue. Each District will pay 50% of the cost. The information will help the Board make decisions about the future of the IGA. The two boards are in the process of identifying the goals and seeking a consultant.

Other Contracts are for meeting the required expenses with the joint civil service agreement, joint County Emergency Management agreement, Multnomah County 911 service, UASI management fee, storage unit, and any other contracted service.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAILName of Account: **COMMUNICATIONS MAINTENANCE**

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Radio and pager repair	\$ 24,462	\$ 14,000	\$ 14,000
Computer aided dispatch (CAD)	-	40,000	-
Purchase fifteen (15) pagers	-	-	6,000
TOTAL:	\$ 24,462	\$ 54,000	\$ 20,000

EXPLANATION:

Radio and pager repair is for routine maintenance and any unforeseen communication equipment maintenance including radio installation, telephone repair, and cellular phones and repair.

Computer aided dispatch (CAD) - The tri-county changeover to the new CAD system required less investment from this category than expected. Five computers are included in the 2018/19 Capital Outlay budget to support use of the new CAD system.

Fifteen (15) pagers will be purchased from this budget, completing the replacement of all outdated pagers.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

Name of Account: **PUBLIC FIRE SERVICES** (formerly Public Education)

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Fire Marshal	\$ -	\$ -	\$ 3,500
Fire Investigation	-	-	3,800
Programs/Fair/Festival	4,409	5,000	5,000
Community AED Supplies	2,408	2,500	2,500
TOTAL:	\$ 6,817	\$ 7,500	\$ 14,800

EXPLANATION:

Fire Marshal - publications and subscriptions

Fire Investigation - camera, lens, personal protective and investigation equipment

Programs such as the smoke detector program, driveway address signs, fire, road, and building inspections, and public events use funds to promote public education in fire prevention.

The District also offers fire extinguisher training for 6th grade students and local businesses. The expenses for these programs include set-up materials for booths, programs, education materials, handouts, extinguisher refill, propane for prop, etc.

Community AED Supplies are batteries and pads that are replaced in alternate years. The AEDs are placed throughout the community in businesses, schools and police vehicles.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAILName of Account: **PROPERTY & LIABILITY INSURANCE**

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Real & Personal Property Insurance	\$ 34,833	\$ 39,000	\$ 37,000
Liability Insurance	14,107	13,000	14,500
Crime Insurance	466	1,200	485
TOTAL:	\$ 49,406	\$ 53,200	\$ 51,985

EXPLANATION:

Real & Personal Property Insurance includes auto and property physical damage, earthquake, flood, equipment breakdown, and related business interruption losses.

Liability Insurance includes coverage for general, auto, and excess liability losses.

Crime Insurance covers losses due to employee dishonesty.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAILName of Account: **UNIFORMS**

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Uniforms & Equipment	\$ 11,558	\$ 20,000	\$ 20,000
TOTAL:	\$ 11,558	\$ 20,000	\$ 20,000

EXPLANATION:

Personnel Uniforms & Equipment – NFPA approved uniform shirts, uniform pants, boots, badges, coveralls, emblems, jackets, uniform coats, and name tags for firefighters representing the fire district on emergency and educational functions for all personnel. Class A uniforms are budgeted and purchased as funds allow.

The volunteer recruitment continues to attract many new volunteers. Volunteer uniforms are again planned for this budget year in addition to our regular uniform expenses.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

Name of Account: MAINTENANCE OF EQUIPMENT

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Maintenance	\$ 92,044	\$ 79,500	\$ 95,500
Fuel	26,547	25,000	38,000
Tires	9,250	5,500	10,000
TOTALS:	\$ 127,841	\$ 110,000	\$ 143,500

EXPLANATION:

Maintenance includes all maintenance costs of equipment and repair expenses both planned and unforeseeable. Large maintenance items are reviewed by the officers and presented to the Planning Committee and Board.

Equipment includes: Four (4) fire engines, a tower truck, two (2) water tenders, three (3) wildland engines, three (3) ambulances, a rescue vehicle, a fire boat and support vehicles. The maintenance fund is also used for maintenance of capital outlay equipment, chainsaws, portable pumps, hose maintenance, SCBA maintenance, hose testing, ladder testing, pump testing, generators, and almost all other equipment and apparatus repairs. Radio and pager repairs are paid from Communications Maintenance.

Fuel - based on previous year's usage, recent price increases and expected future volatility. The budget amount includes a cushion for price variations.

Tires are purchased as needed.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAILName of Account: **ADMINISTRATION** (page 1 of 2)

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Office Supplies & Equipment	\$ 4,483	\$ 4,500	\$ 4,500
Postage	1,496	1,500	1,500
Dues & Subscriptions	7,413	8,500	8,500
Attorney Fees	945	4,000	4,000
Audit & Payroll Fees	8,683	9,300	12,220
Mailers	-	3,200	3,200
SUB - TOTAL:	\$ 23,020	\$ 31,000	\$ 33,920

EXPLANATION:

General office supplies including ink for all station printers, custom orders such as stationary and checks, file folders, pens, copy paper, small office machines such as calculators, etc.

Postage includes stamps, bulk mailings and UPS charges for office use. Small mailers are planned at a reduced postage rate.

Dues and subscriptions to: Oregon Ethics Commission, Fire Engineering, and associations such as Lower Columbia Region Training Officers, Oregon Fire Chiefs, Oregon Fire Districts Directors and Special Districts of Oregon.

Attorney fees are paid for legal advice.

Audit & Payroll fees. Auditor's contractual fee, Secretary of State audit filing fee, and payroll preparation fees. The District has a new auditor and the fee increased more than usual.

Mailers - Expenses involved with copying newsletters and other mailings to citizens of the Fire District. Small mailers are planned.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAILName of Account: **ADMINISTRATION** (page 2 of 2)

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Legal Notices	\$ 845	\$ 1,500	\$ 1,500
Election Expenses	194	1,500	1,500
Petty Cash	775	1,800	1,000
Administrative Operations	12,279	13,200	13,200
EMS Patient Reimbursement	3,947	5,000	5,000
SUB - TOTAL:	\$ 18,040	\$ 23,000	\$ 22,200
TOTAL ADMINISTRATION:	\$ 41,060	\$ 54,000	\$ 56,120

EXPLANATION:

Legal Notices are newspaper fees for the District's legally required publications.

Election Expenses The Board is determining whether to propose funding measures to the voters. These funds will pay for county election fees.

Petty Cash is used for daily items like certified mailings, shipping charges, parking fees, luncheon meetings, and reimbursing personnel for small purchases.

Administrative Operations – Miscellaneous administrative expenses including bank charges, outside copying, coffee, awards, food or per diem for administration purposes, conflagration act expenses, flowers and any unforeseen expenses.

EMS Patient Reimbursements are made when both the patient and their insurance carrier pay an ambulance bill. Then the District reimburses either the patient or the insurance carrier.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

Name of Account: INFORMATION TECHNOLOGY

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Service Provider Contracts	\$ 28,584	\$ 20,000	\$ 30,000
Data Communications	13,232	14,200	14,500
Hardware	3,150	5,500	6,200
Software	15,069	20,200	19,200
TOTAL:	\$ 59,800	\$ 59,900	\$ 69,900

EXPLANATION:

Information Technology pulls all the contracts into one account to allow the District to better supervise these expenses.

Service Providers include IT maintenance monthly contract plus as-needed improvements, Community Alert Network, Google, ImageTrend records management, Raxar project management software, and web domain site.

Data Communications includes Comcast, PEAK & CenturyLink internet, and wireless telephone bills, Verizon wireless internet & satellite phone, pagers and Active 911 notification system. The expense for CenturyLink landlines is in Utilities.

Hardware includes continued computer upgrades and repair. Cables, computer batteries and other equipment will be purchased using this sub-account.

Software covers the original purchase, renewals and upgrades, including EMS billing software.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAILName of Account: **OPERATING MATERIALS & SUPPLIES**

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Cleaning & Building Supplies	\$ 3,742	\$ 5,000	\$ 5,000
TOTAL:	\$ 3,742	\$ 5,000	\$ 5,000

EXPLANATION:

Cleaning supplies are supplies and equipment needed for cleaning the fire stations.

Building supplies are needed for maintaining the stations and include light bulbs, bulletin boards, map boards, paper towels, brooms, mops, and buckets.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAILName of Account: **EMERGENCY OPERATING SUPPLIES**

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Firefighting Equipment	\$ 55,239	\$ 65,000	\$ 60,000
Special Operations	-	-	5,000
TOTAL:	\$ 55,239	\$ 65,000	\$ 65,000

EXPLANATION:

Firefighting Equipment The purchase of turnouts, hose, rescue saws, valves and rope make up a large portion of this account. Smaller items include: road flares, flashlights, batteries, suspenders, turnout repair, helmets, decals, boots, hoods, gloves, liners, shields, pike poles, fire extinguisher maintenance, wildland firefighter shirts, SCBA masks, hose fittings and appliances. Logistics operating supplies including protective equipment and hydration items needed on emergency scenes such as water and Gatorade are also paid from this account.

Safety supplies are purchased under this account. These include safety vests, safety cones, safety harness, goggles, hearing protectors, safety glasses, protective equipment and supplies against bloodborne pathogens, equipment and supplies to comply with O.S.H.A. requirements and other general safety needs.

Finally, fire fighting foam for structural, wildland and flammable liquid fires is funded under this account.

Special Operations Swift water and rope rescue equipment is purchased from this account.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

**Name of Account: BUILDING AND GROUNDS
MAINTENANCE AND SUPPLIES**

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Building & Grounds Maintenance	\$ 59,789	\$ 124,231	\$ 124,231
Wellness Equipment	1,501	1,500	1,500
TOTAL:	\$ 61,290	\$ 125,731	\$ 125,731

EXPLANATION:Building & Grounds Maintenance

Building maintenance examples include supplies and specialized labor as needed for plumbing, pressure washing, electrical work, roof and gutter repairs, air conditioning/heating system maintenance and repair, garage doors, and locks. It also includes building and office furniture or storage racks that last longer than one year and cost less than \$1,000.

Larger building maintenance projects for 2018/19 include replacing vinyl flooring upstairs (estimated at \$8,000) and improving Scappoose Station building security, especially in the front lobby (estimated at \$30,000). Work on the building security improvements is expected to begin this spring.

Grounds maintenance includes expenses associated with blacktop & curb maintenance, re-lining the parking lot, adding trees or plants that may be necessary, and maintenance of irrigation system. The District plans to replace the asphalt behind the bays with concrete paving (estimated at \$41,000).

Wellness Equipment includes equipment maintenance expenses to continue the highly successful Wellness Program.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

Name of Account: TRAINING

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Firefighter & EMS Training	\$ 27,167	\$ 51,000	\$ 43,900
Technology Used in Training	5,394	6,400	7,000
Board Member Training	5,124	4,500	6,000
Officer Development/Special	6,279	2,000	7,000
Paramedic Training	-	1,100	1,100
Intern Program	5,030	25,000	20,000
TOTAL:	\$ 48,994	\$ 90,000	\$ 85,000

EXPLANATION:

Firefighter & EMS Training expenses include instructor fees, tuition, per diem, books, lodging, equipment and supplies related to training.

Technology Used in Training Includes all software, hardware, data communications related to training.

Board Member Training Expenses include Directors' seminars and conferences such as OFDDA, SDAO. This includes conference fees, lodging, mileage and per diem.

Officer Development & Special Training Officer prep classes (OEDI, Blue Card Command, US Forest Service), extrication and rope rescue training. Outside training expenses for special courses.

Paramedic Training Reimbursement The District has a Paramedic Training Policy and supports volunteers with their educational expenses.

Intern Program includes all expenses to continue with the program as detailed in the guideline for up to 3 student interns. A monthly cap has been set for educational expenses along with each intern attending a minimum of 12 college credits.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

Name of Account: UTILITIES

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Electricity	\$ 16,485	\$ 22,000	\$ 20,000
Natural Gas	1,985	2,700	2,700
Water and Sewer	3,460	4,100	4,100
Garbage	1,486	1,900	1,900
Other Heating Fuel	903	2,000	2,000
Telephone landlines	5,305	6,000	6,000
Cable	582	1,100	900
TOTAL:	\$ 30,206	\$ 39,800	\$ 37,600

EXPLANATION:

Electricity including Scappoose, Holbrook, Chapman, and Boat House Stations. Note that this expense is decreasing despite inflation due to energy-saving measures like LED lighting.

Natural Gas is the heat source for the Scappoose Station.

Water/Sewer Scappoose Station.

Garbage and recycling is only picked up at the Scappoose Station.

Other Heating Fuel Chapman station is heated with an oil furnace. The Boat House is heated using propane.

Telephone Landlines Scappoose and Chapman stations.

Cable TV service at the Scappoose Station.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL**Name of Account: EMS OPERATIONS**

SUB-ACCOUNT	Projected	17/18 budget	Adopted
First Aid Supplies	\$ 65,224	\$ 57,455	\$ 65,735
Operations	8,647	3,500	13,000
EMS Maintenance Contract	6,765	4,320	6,765
EMS Technology	4,364	4,725	4,500
TOTAL:	\$ 85,000	\$ 70,000	\$ 90,000

EXPLANATION:

2017-2018 Budget Note EMS Operations costs increased substantially this year. The District expects total costs to exceed the original budget amount. In order to prevent over-expenditure, the Board will be asked to pass a resolution increasing this budget amount from \$70,000 to \$85,000 for fiscal year 2017/2018.

First aid supplies are all medical supplies necessary to run emergency medical services which include equipment such as airway equipment oxygen regulators, and other equipment that costs less than \$1,000.

Operations includes ambulance licenses and EMT recertification fees. District personnel are due for recertification in spring, 2019, so the budget was increased for this.

EMS Maintenance Contract. Physio Control maintains the 12-lead ECG machines. Physio Control recently agreed to maintain 2 LifePak-12s and 2 LifePak-15s for 3 more years, which gives the District time to save for 2 new LifePak-15s at an estimated cost of \$75,000. The first savings installment of \$25,000 is budgeted in the Property Reserve Fund.

EMS Technology Includes all software, hardware, data communications related to EMS, medical supply control, Operative IQ inventory and STEMI data transfer to hospitals through Physio Control.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: FIRE MED

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Fire Med	\$ 17,988	\$ 18,500	\$ 20,000
TOTAL:	\$ 17,988	\$ 18,500	\$ 20,000

EXPLANATION:

Fire Med is a medical subscription program for citizens of the District. It costs \$50 per year per household. If a current Fire Med member is transported by the District or another participating agency, the transporting agency only expects payment from the member’s insurance company. The transporting agency accepts the insurance company’s payment and waives the remaining balance.

This account is for all expenses such as printing and postage for bulk mailings. The District budgets to receive and pay funds for Life Flight memberships. We had 212 families join Life Flight in 2017/18 at \$65 each, paying a total of \$13,780 to Life Flight from this account.

In 2017/18, 487 families, including 921 citizens, paid for FireMed memberships. These numbers have increased each year since it began 16 years ago.

Fire Med is a service the Board chooses to offer the citizens of the District. For calendar year 2017, the District credited \$38,624.33 worth of ambulance bills for 132 patients who were Fire Med members.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: CAPITAL OUTLAY – EQUIPMENT

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Required Equipment	\$ 35,876	\$ 77,440	\$ 109,940
TOTAL:	\$ 35,876	\$ 77,440	\$ 109,940

EXPLANATION: Equipment is for firefighting, EMS, communication and/or building equipment that costs more than \$1,000 and lasts longer than one year. The list of budgeted items is in the table below.

<u>2018-19 Capital Outlay</u>	
SCBA Bench Test Machine (shared 50/50 CRFR)	\$ 10,000
40 SCBA bottles @ \$1,100 each	44,000
Wood shed for Chapman Station	4,000
VHF radios	5,000
5 Computer Aided Dispatch (CAD) computers	7,500
Security cameras for Scappoose station	6,000
Class A Burn Prop (50% of cost)	25,440
Miscellaneous	8,000
TOTAL:	\$ 109,940

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: RESOURCES RECEIVED – GRANT FUND

ACCOUNT	Projected	17/18 budget	Adopted
Grant Income	\$ 112,944	\$ 112,944	\$ -
TOTALS:	\$ 112,944	\$ 112,944	\$ -

EXPLANATION:

Grant Income The two-year SAFER grant (Staffing for Adequate Fire & Emergency Response) ended October, 2017. The District hired 2.0 FTE Firefighter/EMTs with this grant.

The increased revenue from the new local option levy allowed the District to sustain these positions which are now paid in the General Fund. The District also hired one more full-time EMT for a total of 3.0 FTE Firefighter/EMTs.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: EXPENSES – GRANT FUND

ACCOUNT	Projected	17/18 budget	Adopted
Personnel Services			
Salaries & Wages	\$ 59,064	\$ 60,691	\$ -
Benefits	25,229	23,602	-
Total Personnel Services	\$ 84,293	\$ 84,293	\$ -
Debt Service to General Fund	\$ 28,651	\$ 28,651	\$ -
TOTAL GRANT EXPENSES	\$ 112,944	\$ 112,944	\$ -

EXPLANATION:

Personnel Services The two-year SAFER grant (Staffing for Adequate Fire & Emergency Response) ended October, 2017. The District hired 2.0 FTE Firefighter/EMTs with this grant. The increased revenue from the new local option levy allows the District to sustain these positions which are now paid in the General Fund. District also hired one more for a total of 3.0 FTE Firefighter/EMTs.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

**Name of Account: RESOURCES RECEIVED - RESERVE FUND
REAL & PERSONAL PROPERTY**

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Available Cash on Hand	\$ 417,132	\$ 421,184	\$ 144,246
Grant Income	5,519	-	-
Interest	4,291	2,500	2,500
General Fund Transfer		1,000	189,487
TOTALS:	\$ 426,942	\$ 424,684	\$ 336,233

EXPLANATION:

Available Cash is the cash in the fund July 1, 2018. Reserve Funds are used as a savings account for larger, anticipated purchases that take several years to save before the purchase.

Interest is the amount received on this Reserve Fund account which is held at the Oregon State Investment Pool.

General Fund Transfer is cash transferred from the General Fund. The actual amount transferred is approved by the Board at the end of the fiscal year and may vary from the budgeted amount.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

**Name of Account: EXPENSES - RESERVE FUND
REAL & PERSONAL PROPERTY**

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Fire Apparatus & Equipment	\$ 52,422	\$ 152,684	\$ 196,233
EMS Apparatus & Equipment	230,274	232,000	100,000
Miscellaneous Real Property	-	5,000	5,000
Building Improvements	-	30,000	30,000
Reserved for Future Expenses	-	5,000	5,000
TOTALS:	\$ 282,696	\$ 424,684	\$ 336,233

EXPLANATION:

Funds used to purchase capital outlay items as listed in sub-accounts above that cost more than \$1,000 and last longer than a year.

Fire Apparatus & Equipment. The District needs to replace 45 SCBAs (\$250,000). We have written several grant applications, but to date have been unsuccessful. The District also needs a new fire engine (\$450,000) and another duty rig (\$35,000).

EMS Apparatus & Equipment. The District's 3 year service contract for its LifePaks expires in 2020. At that time the District will have to replace its two LifePak-12s with LifePak-15s. Replacement cost today is \$33,000 each. Taking into account possible inflation, the District is saving \$25,000 per year for this future replacement.

Miscellaneous Real Property - The Planning Committee realizes there is growth in our District and has set aside funds needed to plan for the future.

Building Improvements – Funds set aside for large expenditures such as replacement of the original furnaces in the Scappoose Station when they become inoperable.

Reserved for Future Expenses is a line item which guarantees that all funds will not be expended leaving a balance forward for next year.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

**Name of Account: RESOURCES RECEIVED- RESERVE FUND
PERSONNEL SERVICES**

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Available Cash on Hand	\$ 205,514	\$ 205,106	\$ 209,024
Interest	3,410	1,800	3,510
General Fund Transfer		-	
TOTAL:	\$ 208,924	\$ 206,906	\$ 212,534

EXPLANATION:

Available Cash is the cash in the fund July 1, 2018. Reserve Funds are used as a savings account for larger, anticipated expenditures that take several years to save before the expenditure.

Interest is the amount received on this Reserve Fund account which is held at the Oregon State Investment Pool.

General Fund Transfer is cash transferred from the General Fund. The actual amount transferred is approved by the Board at the end of the fiscal year and may vary from the budgeted amount. No transfer is budgeted for 2018/19 because the fund is above the Board's target level of \$205,000.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

**Name of Account: EXPENSES - RESERVE FUND
PERSONNEL SERVICES**

SUB-ACCOUNT	Projected	17/18 budget	Adopted
Liability & Service	-	205,906	207,534
Reserved for Future Expenses	-	1,000	5,000
TOTALS:	\$ -	\$ 206,906	\$ 212,534

EXPLANATION:

Liability & Service - This account saves funds for major personnel expenses including unemployment, vacations, retirement, and long-term sick leave. It is the Board's responsibility to budget for these liabilities.

The District is self-insured for state unemployment benefits and reimburses the State for actual charges. If an employee terminates employment with Scappoose Fire, the District pays for any accrued vacation. This account also funds any negotiated expenses which may occur upon retirement. If an employee has substantial accrued sick leave and is ill for a long period, this fund pays that expense.

Reserved for Future Expenses is a line item which guarantees that all funds will not be expended leaving a balance forward for next year.