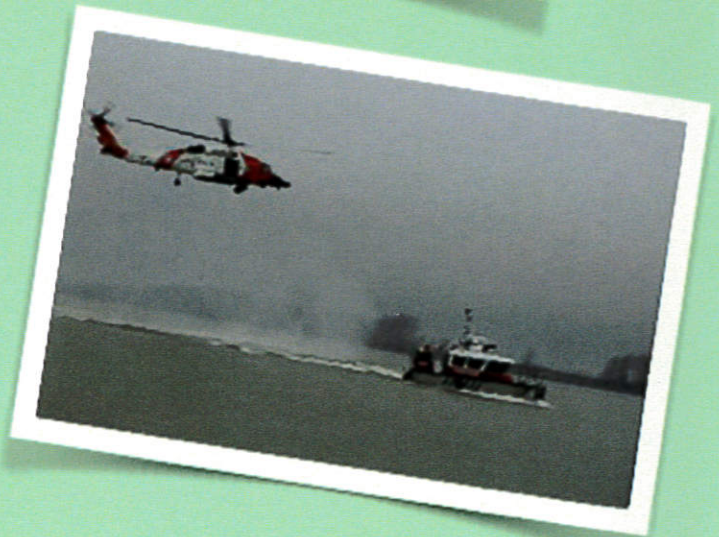


PROPOSED BUDGET

2017/18

Scappoose RFPD

WORKBOOK



2017/18 BUDGET MEETING

May 4, 2017 7:00 p.m.

A G E N D A

I. CALL MEETING TO ORDER

II. INTRODUCTION

Message from the Board - President David Grant

- A. Welcome
- B. Introduction of Budget Committee Members
- C. Introduction of Fire Chief, Finance/Admin Budget Officer and staff
- D. Election of Budget Committee Chair
- E. Election of Budget Committee Secretary and designation of recording secretary

III. REVIEW/APPROVE MEETING MINUTES FROM MAY 5, 2016

IV. PUBLIC TESTIMONY

V. BUDGET PRESENTATION – BUDGET OFFICER JANINE SALISBURY

Reading of the Budget Message which:

- A. Reminds Committee members of their Fiscal Powers:
- B. Explains the tax rate needs to be certified by them;
- C. Establish a maximum for total expenditures for each fund. This maximum is subject to revision which the governing body is authorized to make after the budget hearing.

VI. BUDGET COMMITTEE PRESIDENT

Approval of the 2017/18 Budget. Committee approves each budget page.

VII. CERTIFY THE TAX RATE

- A. Approve the rate of \$1.1145 of ad valorem property taxes to be certified for collection;
- B. Approve the rate of \$1.24 of ad valorem property tax 5-year local option levy taxes beginning 2017/18;
- C. Approve the LB-1 Form

VIII. ADJOURNMENT

2016/17 BUDGET MEETING

May 5, 2016 7:00 p.m.

A G E N D A

I. CALL MEETING TO ORDER

II. INTRODUCTION

Message from the Board - President David Grant

- A. Welcome
- B. Introduction of Budget Committee Members
- C. Introduction of Fire Chief/Budget Officer and staff
- D. Election of Budget Committee Chair
- E. Election of Budget Committee Secretary and designation of recording secretary

III. REVIEW/APPROVE MEETING MINUTES FROM MAY 7, 2015

IV. PUBLIC TESTIMONY

V. BUDGET PRESENTATION – BUDGET OFFICER CHIEF GREISEN

Reading of the Budget Message which:

- A. Reminds Committee members of their Fiscal Powers:
- B. Explains the tax rate needs to be certified by them;
- C. Establish a maximum for total expenditures for each fund. This maximum is subject to revision which the governing body is authorized to make after the budget hearing.

VI. BUDGET COMMITTEE PRESIDENT

Approval of the 2016/17 Budget. Committee approves each budget page.

VII. CERTIFY THE TAX RATE

- A. Approve the rate of \$1.1145 of ad valorem property taxes to be certified for collection;
- B. Approve the rate of \$0.94 of ad valorem property tax 5-year local option levy taxes beginning 2012/13;
- C. Approve the LB-1 Form

VIII. ADJOURNMENT

MINUTES OF THE SCAPPOOSE RURAL FIRE PROTECTION DISTRICT BUDGET COMMITTEE MEETING, MAY 5, 2016 SCAPPOOSE FIRE STATION, SCAPPOOSE, OREGON.

ATTENDANCE: Budget Committee members: T. Brown, S. Grant, A. Kriek, D. Grant, S. Reeves, A. Schrotzberger, D. Sorenson, B. Gray, and D. Graham. R. Dew was excused.

ALSO PRESENT: Fire Chief M. Greisen, and J. Salisbury.

AUDIENCE: Lt. R.Anderson, FF M.Schoof, FF L.Gandara, and D/C J. Pricher

CALL TO ORDER: Board President Grant called the meeting to order at 7:00 p.m.

INTRODUCTION: President Grant welcomed everyone. Each person in attendance introduced themselves.

ELECTIONS: President Grant opened nominations for Budget Committee Chairman.

Motion made by Mr. Gray to nominate Ms. Brown for Budget Committee Chairman. Second by Ms. Reeves. With no further nominations, the President called for the vote.

Motion carried unanimously.

President Grant opened nominations for Budget Committee Secretary.

Motion made by Mr. Kriek to nominate Mr. Graham for Budget Committee Secretary. Second by Mr. Gray. With no further nominations, the President called for the vote.

Motion carried unanimously.

Motion made by Ms. Brown to designate Ms. Salisbury as recording secretary. Second by Ms. Reeves.

Motion carried unanimously.

MINUTES: Budget Chairman Brown opened the floor for any corrections or additions to the 2015 Budget Committee meeting minutes.

Motion made by Mr. Gray to approve the minutes from the May 7, 2015 Budget Committee meeting. Second by Mr. Graham.

Motion carried unanimously.

PUBLIC: No comments.

BUDGET PRESENTATION: Budget Officer Chief Greisen read the Budget Message aloud, which included reminding the Committee members of their fiscal powers. Their duty is to establish a maximum for total expenditures for each fund and approve the budget. Upon approval, the committee will certify the tax rate.

Chairman Brown explained that the committee will work through the budget and workbook page-by-page and open for discussion on each page.

RESOURCES, GENERAL FUND

Chairman Brown opened the floor for questions and reviewed the Resource page of the workbook and budget.

Chief Greisen drew the Committee's attention to budgeted income and expense related to the possible InterGovernmental Agreement (IGA) with Columbia River Fire & Rescue. Mr. Gray asked Chief to discuss possible savings from the IGA relative to the local option levy renewal increase. Chief Greisen said yes, we may save money on administration, but it must be put immediately toward "boots on the ground." We need to keep the two grant-funded staff after the grant expires in 2017. Chief said that the local option levy is primarily intended to run the ambulance service. Ms. Brown said she wished she had been given information about the 2017-2022 renewal levy by the board so that she had answers for the questions she received from the local community. President Grant and Chief Greisen apologized.

PERSONNEL SERVICES

Chairman Brown opened the floor for questions and reviewed the Personnel Services page of the budget and pages in the workbook. Reviewed and discussed. Mr. Gray asked about the increase in health insurance from the projected to the new budget. Chief explained that a division chief retired in September and this position was not filled. Consequently the District's health insurance expense for 2015-16 does not reflect the full amount for budgeted staffing.

MATERIALS AND SERVICES

Chairman Brown opened the floor for questions and reviewed the Materials and Services page of the budget and pages in the workbook. Reviewed and discussed. Mr. Schrotzberger asked why physician adviser

services expense was increased. Chief Greisen explained that this line item also includes a \$2,000 payment to OHSU. Chairman Brown noted that the overage in Maintenance of Equipment exceeded 10% of the budget amount. Chief explained, since the District prepares its legal budget using the broad appropriation categories, the 10% limitation in exceeding the budget applies to the entire category of Materials & Services and not to the individual line items.

Mr. Sorenson asked about grant-funded fire-fighting foam. Chief said that the District has applied for this, but it is usually given to departments with specialized hazmat teams.

Mr. Gray asked about the \$25,000 increase in Training on the FF & EMS Training budget. Chief Pricher explained that the volunteer coordinator grant shared with CRF&R expires next year and the District will have to spend more to provide this service. Mr. Schrotzberger asked why officer training was down. Chief Pricher explained that requests for officer training were down and the District is waiting to identify the specific needs associated with new hires before reallocating amounts.

CAPITAL OUTLAY

Chairman Brown opened the floor for questions and reviewed the Capital Outlay lines of the budget and pages in the workbook.

GRANTS FUND

Chairman Brown opened the floor for questions and reviewed the Grants Fund page in the budget and in the workbook.

REAL & PERSONAL PROPERTY RESERVE FUND

Chairman Brown opened the floor for questions and reviewed the Real & Personal Property Reserve Fund page in the budget and in the workbook. Mr. Gray asked about the amounts budgeted in Apparatus which were not spent. Mr. Sorenson and Chief Greisen explained that those represented accumulations toward the full price of the needed equipment. The District plans to order a new ambulance in 2016-17 since there is now enough money in the ambulance reserve line item.

PERSONNEL SERVICES RESERVE FUND

Chairman Brown opened the floor for questions and reviewed the Personnel Services Reserve Fund page in the budget and in the workbook.

Having completed the page by page review, Chairman Brown re-opened the floor for any additional questions on any aspect of the budget. There were no further questions.

Chairman Brown then opened the floor for motions to approve the budget.

APPROVAL:

Motion made by Mr. Grant to approve page #1, General Fund Resources for \$4,432,140 as presented. Second by Ms. Reeves.

Motion carried unanimously.

Motion made by Mr. Schrotzberger to approve page #2, Personnel Services for \$2,674,560 as presented. Second by Mr. Graham.

Motion carried unanimously.

Motion made by Mr. Grant to approve page #3, Materials and Services for \$729,000 as presented. Second by Mr. Cairns.

Motion carried unanimously.

Motion made by Mr. Graham to approve page #4, Capital Outlay for \$60,500 as presented. Second by Mr. Grant.

Motion carried unanimously.

Motion made by Ms. Reeves to approve the General Fund budget requirements totaling \$4,432,140 as presented. Second by Mr. Grant.

Motion carried unanimously.

Motion made by Mr. Kriek to approve page #5, Grants Fund for \$216,780 as presented. Second by Ms. Reeves.

Motion carried unanimously.

Motion made by Ms. Reeves to approve page #6, Real and Personal Property Reserve Fund for \$438,903 as presented. Second by Mr. Grant.

Motion carried unanimously.

Motion made by Ms. Reeves to approve page #7, Personnel Services Reserve Fund for \$210,800 as presented. Second by Mr. Schrotzberger.

Motion carried unanimously.

LEVY TAXES:

Motion made by Ms. Reeves to approve the rate of \$1.1145 of ad valorem property taxes to be certified for collection as shown on LB-50. Second by Mr. Schrotzberger.

Motion carried unanimously.

Motion made by Mr. Graham to approve the rate of \$.94 of ad valorem

property taxes under Measure 5-212, Local Option Levy, approved by voters May 17, 2011, to be certified for collection and shown on LB-50. Second by Mr. Krieck.

Motion carried unanimously.

Motion made by Ms. Reeves to approve Form LB-1 as presented. Second by Mr. Graham.

Motion carried unanimously.

GOOD OF THE ORDER:

Chairman Brown thanked all committee members for their time and effort in making a thorough review of the budget, including the information and clarification requests made to District staff prior to the meeting. She also thanked Chief Greisen and staff for putting together the budget.

ADJOURNMENT: Motion made by Ms. Reeves to adjourn at 7:40 p.m. Second by Mr.Krieck.

Motion carried unanimously.

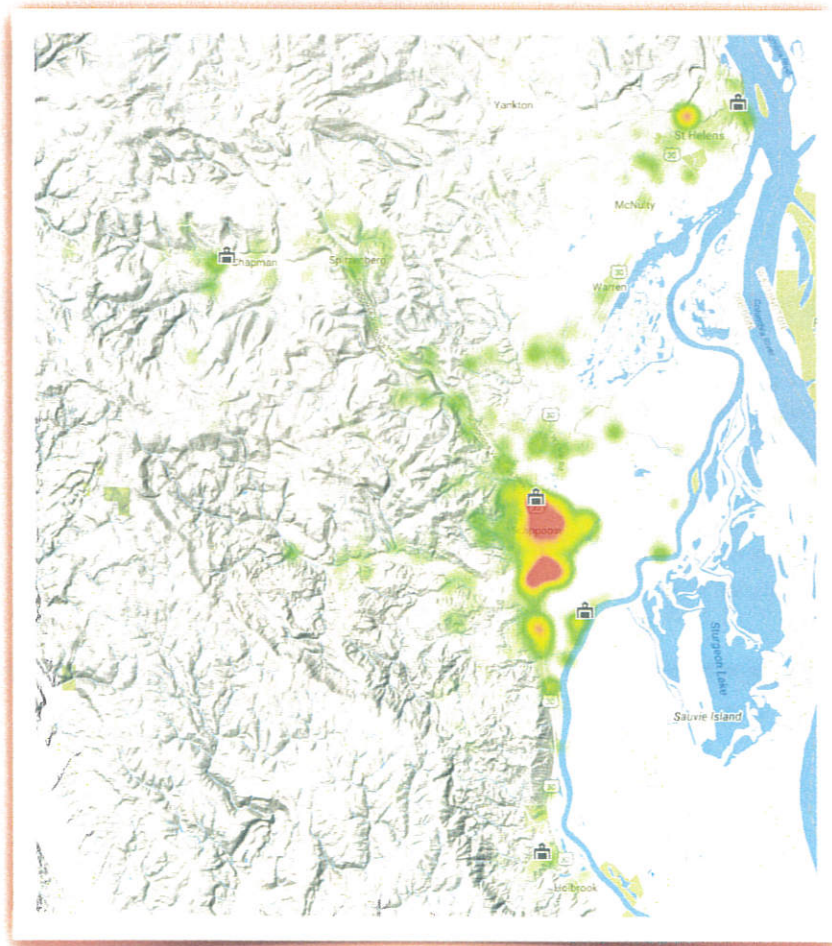
Signed this 4th day of May, 2017.

Trish Brown Chairman
Budget Committee

David Grant President
Board of Directors

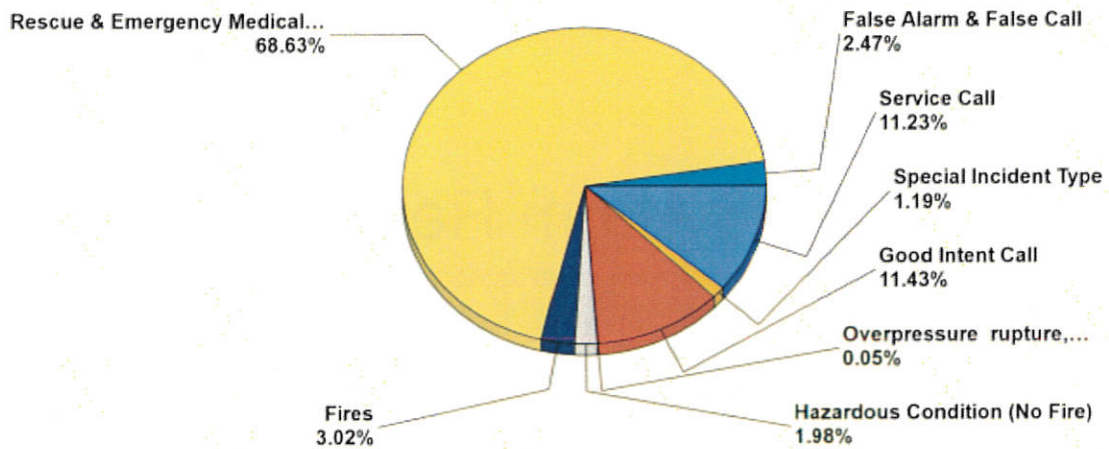


2016 Alarm Report



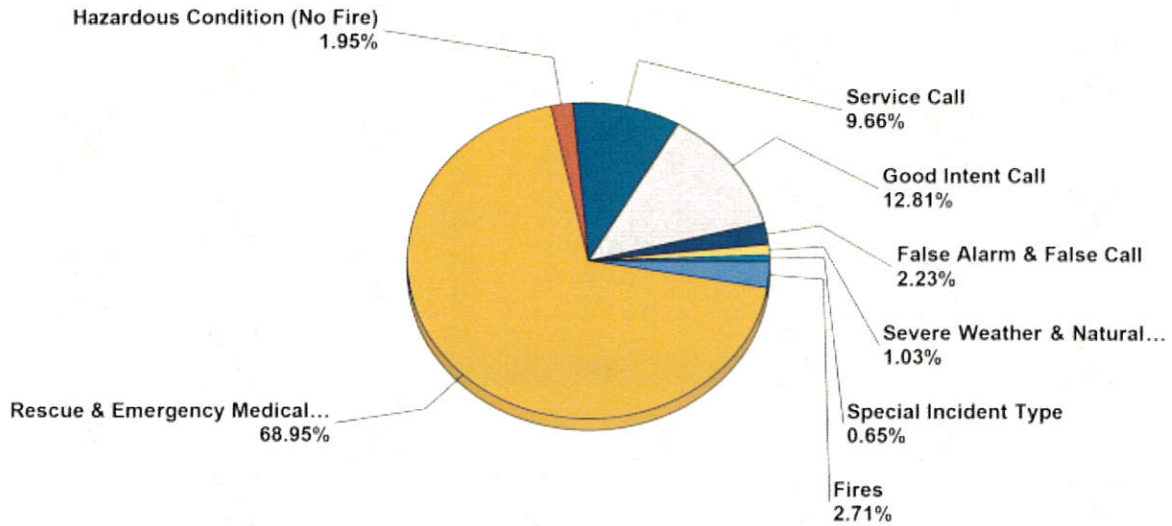
Heat map of all calls Scappoose Fire District responded to in 2016

2016 Major Incident Categories



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	61	3.02%
Overpressure rupture, explosion, overheating - no fire	1	0.05%
Rescue & Emergency Medical Service	1387	68.63%
Hazardous Condition (No Fire)	40	1.98%
Service Call	227	11.23%
Good Intent Call	231	11.43%
False Alarm & False Call	50	2.47%
Special Incident Type	24	1.19%
TOTAL	2021	100.00%

2015 Major Incident Categories



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	50	2.71%
Rescue & Emergency Medical Service	1270	68.95%
Hazardous Condition (No Fire)	36	1.95%
Service Call	178	9.66%
Good Intent Call	236	12.81%
False Alarm & False Call	41	2.23%
Severe Weather & Natural Disaster	19	1.03%
Special Incident Type	12	0.65%
TOTAL	1842	100.00%

2016 Incident Statistics

Count Of Calls In Each Response Group

INCIDENT COUNT	
INCIDENT TYPE	# INCIDENTS
EMS	1387
FIRE	634
TOTAL	2021

TOTAL TRANSPORTS (N2 and N3)			
APPARATUS	# of APPARATUS TRANSPORTS	# of PATIENT TRANSPORTS	TOTAL # of PATIENT CONTACTS
4380	0	0	12
4385	0	0	1
E431	0	0	1
M431	733	694	1066
M432	150	147	215
M433	6	6	11
TOTAL	889	847	1306

PRE-INCIDENT VALUE	LOSSES
\$791,500.00	\$473,000.00

CO CHECKS	
736 - CO detector activation due to malfunction	7
746 - Carbon monoxide detector activation, no CO	1
TOTAL	8

MUTUAL AID	
Aid Type	Total
Aid Given	109
Aid Received	49

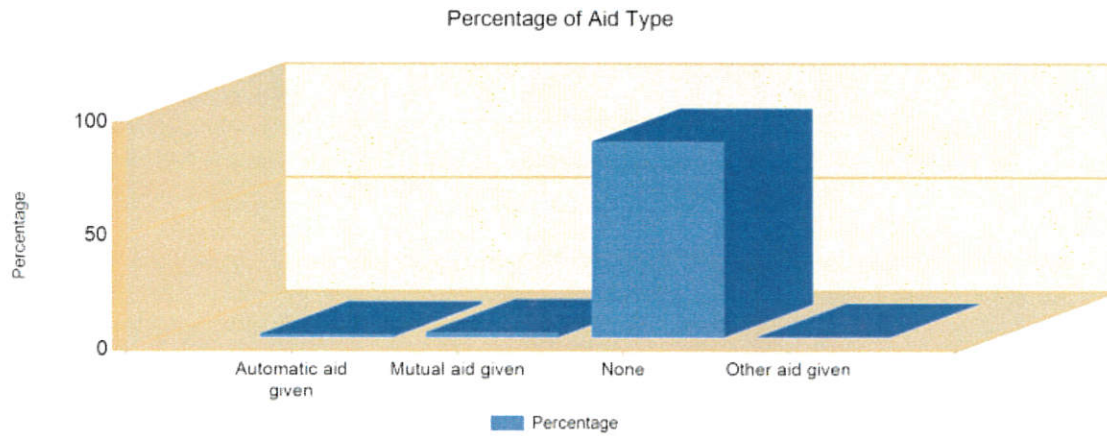
OVERLAPPING CALLS	
# OVERLAPPING	% OVERLAPPING
464	22.96

LIGHTS AND SIREN - AVERAGE RESPONSE TIME (Dispatch to Arrival)		
Station	EMS	FIRE
Chapman Station	0:10:50	0:15:04
CRFR Administration	0:07:02	0:01:50
Multnomah Channel Station		0:07:15
Scappoose Station	0:06:32	0:10:41
	AVERAGE FOR ALL CALLS	0:07:06

LIGHTS AND SIREN - AVERAGE TURNOUT TIME (Dispatch to Enroute)		
Station	EMS	FIRE
Chapman Station	0:02:09	0:02:41
CRFR Administration	0:00:55	0:00:01
Multnomah Channel Station		0:02:36
Scappoose Station	0:02:37	0:03:48
	AVERAGE FOR ALL CALLS	0:02:45

AGENCY	AVERAGE TIME ON SCENE (MM:SS)
Scappoose Fire District	21:18

Mutual Aid Given and Received



AID TYPE	AVG RESPONSE (MM:SS)	TOTAL	% of TOTAL
Automatic aid given	09:56	25	1.2%
Mutual aid given	13:08	42	2.1%
None	06:19	1738	86.0%
Other aid given	26:01	3	0.1%

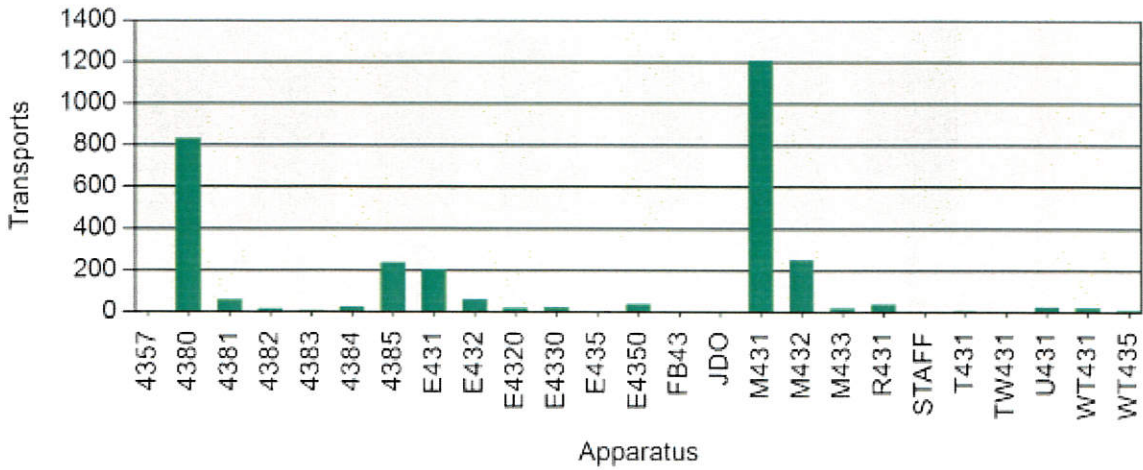
2016 Call Count Of Same Day Incidents

INCIDENTS PER DAY	COUNT OF DAYS
0	3
1	10
2	21
3	49
4	54
5	59
6	53
7	37
8	36
9	20
10	7
11	12
12	4
16	1

2015 Call Count Of Same Day Incidents

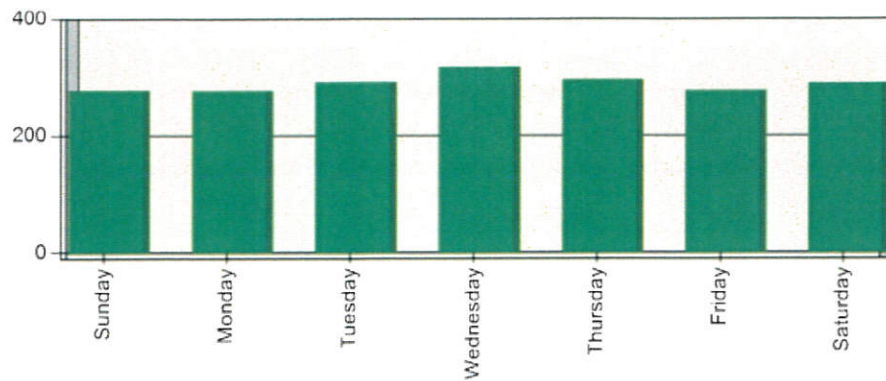
INCIDENTS PER DAY	COUNT OF DAYS
0	2
1	16
2	34
3	46
4	67
5	65
6	46
7	37
8	20
9	11
10	12
11	4
12	3
13	1
20	1

Number of Responses By Each Vehicle



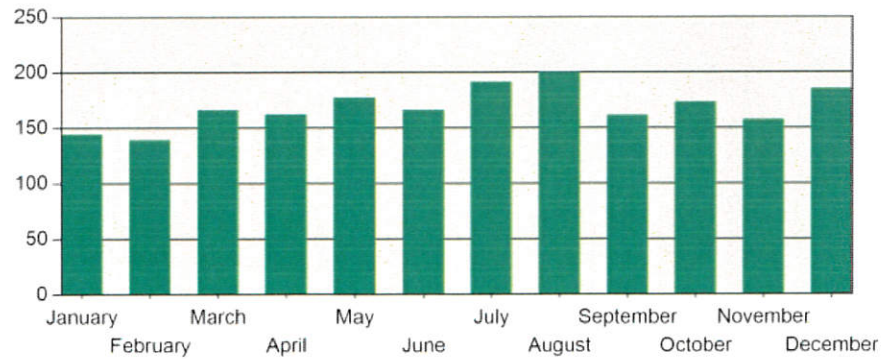
APPARATUS	# of INCIDENTS
4357	1
4380	832
4381	59
4382	15
4383	5
4384	25
4385	235
E431	205
E432	60
E4320	17
E4330	21
E435	3
E4350	38
FB43	3
JDO	3
M431	1207
M432	250
M433	18
APPARATUS	# of INCIDENTS
STAFF	4
T431	7
TW431	4
U431	24
WT431	21
WT435	8

Number Of Calls By Day Of Week



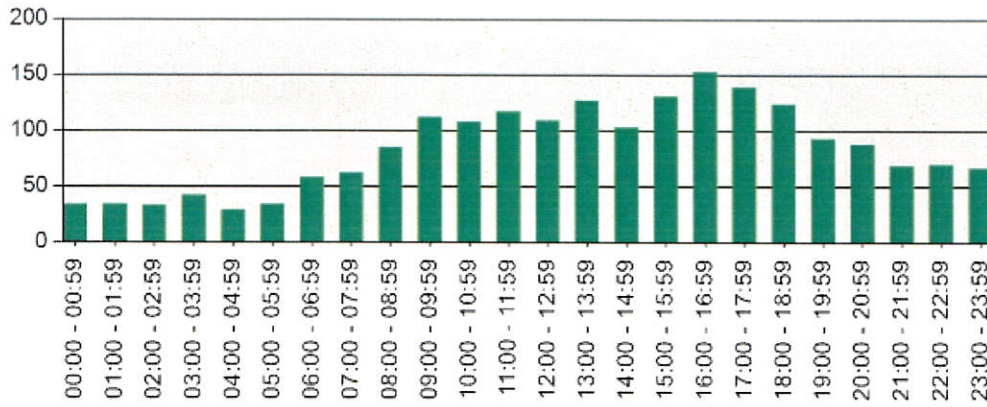
DAY OF THE WEEK	# INCIDENTS
Sunday	277
Monday	276
Tuesday	291
Wednesday	317
Thursday	295
Friday	276
Saturday	289
TOTAL	2021

Number Of Calls By Month



MONTH	INCIDENTS
January	144
February	139
March	166
April	162
May	177
June	166
July	191
August	200
September	161
October	173
November	157
December	185

Number Of Calls By Time Of Day

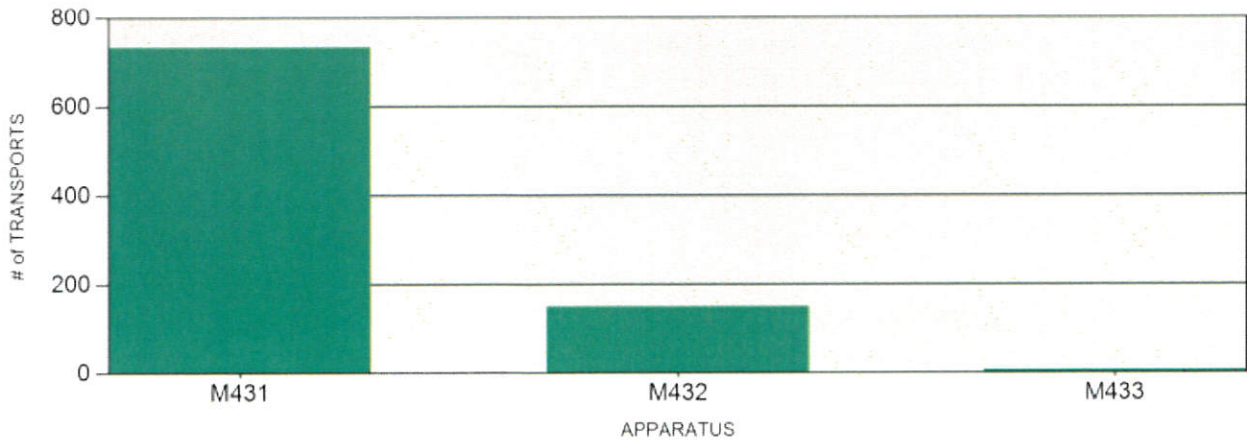


Hour	# of Calls
00:00 - 00:59	34
01:00 - 01:59	34
02:00 - 02:59	33
03:00 - 03:59	42
04:00 - 04:59	29
05:00 - 05:59	34
06:00 - 06:59	58
07:00 - 07:59	62
08:00 - 08:59	85
09:00 - 09:59	112
10:00 - 10:59	108
11:00 - 11:59	117
12:00 - 12:59	109
13:00 - 13:59	127
14:00 - 14:59	103
15:00 - 15:59	131
16:00 - 16:59	153
17:00 - 17:59	139
18:00 - 18:59	124
19:00 - 19:59	93
20:00 - 20:59	88
21:00 - 21:59	69
22:00 - 22:59	70
23:00 - 23:59	67

Ambulance Transport Destinations

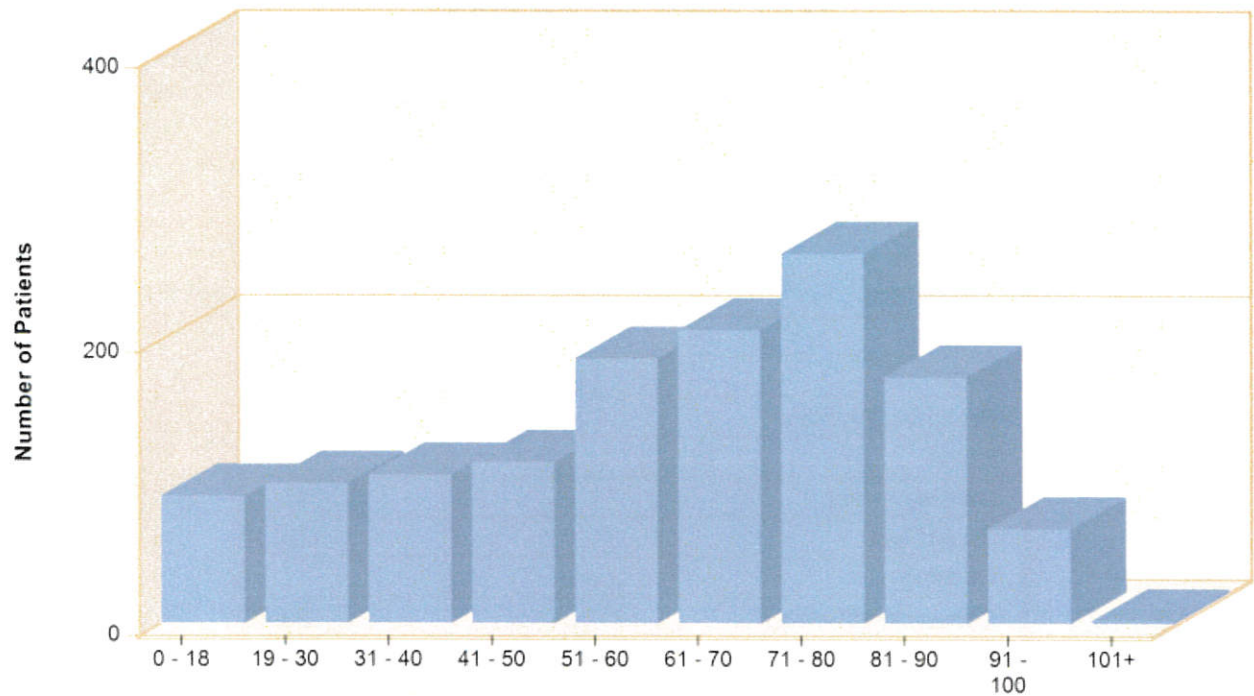
HOSPITAL DESTINATION	# TRANSPORTS
Doernbecher Children's Hospital	6
Kaiser Sunnyside Medical Center	1
Kaiser Westside Medical Center	106
Legacy Emanuel Hospital	208
Legacy Good Samaritan Hospital	369
Oregon Health and Sciences University Hospital	91
PeaceHealth St. John Medical Center	2
Portland VA Medical Center	6
Providence Portland Medical Center	6
Providence St. Vincent Medical Center	66
Randall Children's Hospital	29
Scappoose Rural Fire District	2

Transports By Ambulances



APPARATUS	# of TRANSPORTS
M431	733
M432	150
M433	6

Breakdown Of Age Of Patients Transported



AGE RANGE	# PATIENTS
0 - 18	90
19 - 30	99
31 - 40	105
41 - 50	114
51 - 60	187
61 - 70	207
71 - 80	261
81 - 90	174
91 - 100	67
101+	2

Requests For Medical Transport (By Call In To 911)

COMPLAINT REPORTED BY DISPATCH	# INCIDENTS
Abdominal Pain	70
Allergies	17
Animal Bite	3
Assault	5
Back Pain	33
Breathing Problem	177
Burns	5
Cardiac Arrest	17
Chest Pain	179
Choking	7
Convulsions/Seizure	29
Diabetic Problem	14
Drowning	1
Eye Problem	3
Fall Victim	222
Headache	6
Heart Problems	3
Heat/Cold Exposure	4
Hemorrhage/Laceration	21
Ingestion/Poisoning	22
Not Applicable	73
Pregnancy/Childbirth	8
Psychiatric Problem	35
Sick Person	16
Stroke/CVA	53
Traffic Accident	122
Transfer/Interfacility/Palliative Care	16
Traumatic Injury	47
Unconscious/Fainting	41
Unknown Problem Man Down	252

04/24/17
Cash Basis

Scappoose Rural Fire District
Profit & Loss Budget vs. Actual
July 1, 2016 through April 24, 2017

	Jul 1, '1...	Budget	\$ Over B...	% of...
Income				
1. GENERAL FUND REVENUES				
Begin Available Cash on Hand	1,407,493	1,296,940	110,553	109%
EMS Receipts	492,903	600,000	-107,097	82%
FireMed	35,220	30,850	4,370	114%
Gas Royalties	0	6,500	-6,500	0%
Grant Awards	11,250	16,250	-5,000	69%
Interest Earned on Investments	9,972	6,500	3,472	153%
Miscellaneous Revenue				
CRF&R IGA	62,223	0	62,223	100%
Miscellaneous Revenue - Other	18,518	165,000	-146,482	11%
Total Miscellaneous Revenue	80,741	165,000	-84,259	49%
Taxes - Current	2,174,536	2,205,100	-30,564	99%
Taxes - Prior Years	83,117	105,000	-21,883	79%
Total 1. GENERAL FUND REVENUES	4,295,231	4,432,140	-136,909	97%
2. GRANT FUND REVENUE				
Begin Available Cash on Hand	-31,135	0	-31,135	100%
Grant Award	106,320	216,780	-110,460	49%
Total 2. GRANT FUND REVENUE	75,185	216,780	-141,595	35%
3. PROPERTY FUND REVENUES				
Begin Available Cash On Hand	317,338	319,823	-2,485	99%
Grant Income	10,000	0	10,000	100%
Interest Earned on Investments	2,436	1,000	1,436	244%
Transfers In	118,080	118,080	0	100%
Total 3. PROPERTY FUND REVENUES	447,854	438,903	8,951	102%
4. PERSONNEL SVCS FUND REVEN				
Begin Available Cash On Hand	203,367	210,000	-6,633	97%
Interest Earned on Investments	1,513	800	713	189%
Total 4. PERSONNEL SVCS FUND REVEN	204,880	210,800	-5,920	97%
Total Income	5,023,151	5,298,623	-275,472	95%
Expense				
1..GENERAL FUND EXPENDITURES				
1...				
1.1 GENERAL FUND PERSONNEL SVCS				
550 Insurance	308,175	424,583	-116,408	73%
560 Personnel Salaries	1,096,949	1,687,819	-590,870	65%
570 SocSec/Medicare(FICA)	88,356	129,118	-40,762	68%
580 Volunteer Services	22,152	38,000	-15,848	58%
590 Personnel Benefits	235,711	395,040	-159,329	60%
Total 1.1 GENERAL FUND PERSONNEL...	1,751,343	2,674,560	-923,217	65%
1.2 GENERAL FUND MATERIAL & SVC				
670 Contract Services	38,813	55,000	-16,187	71%
680 Communications Maintenance	5,070	14,000	-8,930	36%
720 Public Education	415	7,500	-7,086	6%
730 Property & Liability Insur.	43,623	52,000	-8,377	84%
740 Uniforms	9,793	20,000	-10,207	49%
750 Maintenance on Equipment	82,120	110,000	-27,880	75%
760 Administration	35,671	52,000	-16,329	69%
765 Information Technology	35,620	42,200	-6,580	84%
770 Operating Materials/Suppli	2,466	5,000	-2,534	49%
775 Emerg. Operating Supplies	46,537	65,000	-18,463	72%
780 Building & Grounds Maint.	20,480	90,000	-69,520	23%

04/24/17
Cash Basis

Scappoose Rural Fire District
Profit & Loss Budget vs. Actual
July 1, 2016 through April 24, 2017

	<u>Jul 1, '1...</u>	<u>Budget</u>	<u>\$ Over B...</u>	<u>% of...</u>
790 Training	55,197	90,000	-34,803	61%
810 Utilities	24,465	37,800	-13,335	65%
870 EMS Operations	46,625	70,000	-23,375	67%
880 FireMed	15,318	18,500	-3,182	83%
Total 1.2 GENERAL FUND MATERIAL &...	<u>462,211</u>	<u>729,000</u>	<u>-266,789</u>	<u>63%</u>
1.3 GENERAL FUND CAPITL OUTLAY				
910 CO Equipment	39,160	60,500	-21,340	65%
Total 1.3 GENERAL FUND CAPITL OUT...	<u>39,160</u>	<u>60,500</u>	<u>-21,340</u>	<u>65%</u>
Total 1...	<u>2,252,714</u>	<u>3,464,060</u>	<u>-1,211,346</u>	<u>65%</u>
1.4 GENERAL FUND TRANSFER OUT				
Transfers to Property Fund	118,080	118,080	0	100%
Total 1.4 GENERAL FUND TRANSFER OUT	<u>118,080</u>	<u>118,080</u>	<u>0</u>	<u>100%</u>
1.5 GENERAL FUND CONTINGENCY	0	200,000	-200,000	0%
1.6 GENERAL RESERVED FOR FUTURE	0	650,000	-650,000	0%
Total 1..GENERAL FUND EXPENDITURES	<u>2,370,794</u>	<u>4,432,140</u>	<u>-2,061,346</u>	<u>53%</u>
2. GRANT FUND EXPENSE				
2.1 Personnel Salaries	115,773	130,784	-15,011	89%
2.2 Personnel Benefits	60,203	85,996	-25,793	70%
Total 2. GRANT FUND EXPENSE	<u>175,976</u>	<u>216,780</u>	<u>-40,804</u>	<u>81%</u>
3. PROPERTY FUND CAPITAL OUTLAY				
Building & Grounds Improvements	0	30,000	-30,000	0%
EMS Apparatus & Equipment	0	170,000	-170,000	0%
Fire Apparatus & Equipment	19,094	228,903	-209,810	8%
Miscellaneous Real Property	0	5,000	-5,000	0%
Reserved for Future Expenses	0	5,000	-5,000	0%
Total 3. PROPERTY FUND CAPITAL OUTLAY	<u>19,094</u>	<u>438,903</u>	<u>-419,810</u>	<u>4%</u>
4. PERSONNEL SVC FUND EXPENSE				
Liability & Service	0	209,800	-209,800	0%
Reserved for Future Expenses	0	1,000	-1,000	0%
Total 4. PERSONNEL SVC FUND EXPENSE	<u>0</u>	<u>210,800</u>	<u>-210,800</u>	<u>0%</u>
Total Expense	<u>2,565,864</u>	<u>5,298,623</u>	<u>-2,732,759</u>	<u>48%</u>
Net Income	<u><u>2,457,287</u></u>	<u><u>0</u></u>	<u><u>2,457,287</u></u>	<u><u>100%</u></u>

The purpose of this Budget Workbook is to provide detailed information about the budget line items in the official proposed 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 proposed 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.

NOTE FOR THIS YEAR : The State of Oregon altered the General Fund pages in the official budget book. As a result, this year's official budget does not have separate pages for Personnel Services, Materials & Services, and Capital Outlay. Instead, all of these appear on Page #2, which is blue. Consequently, the workbook pages for these categories are also blue.

DEFINITIONS

- R** Page #1 (goldenrod) of the official budget, General Fund Resources
- PS** Page #2 (blue) 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 #2 (blue) of the official budget, General Fund Materials and Services. Includes contractual and other services, materials, supplies, maintenance of equipment and other charges.
- CO** Page #2 (blue) 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 #4 (salmon) of the official budget, Grants
- RF** Page #5 (yellow) 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 #6 (yellow) 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	16/17 budget	Proposed
Available Cash on Hand	\$ 1,407,493	\$ 1,296,940	\$ 1,345,989
Transfer from Grant Fund	\$ -	\$ -	28,651
EMS Receipts	612,150	600,000	610,000
Fire Med	35,220	30,850	35,500
Gas Royalties	4,500	6,500	1,500
Grant Awards	11,250	16,250	-
Interest	12,010	6,500	10,000
Miscellaneous	103,990	165,000	115,200
Previously Levied Taxes	91,150	105,000	90,000
Taxes Necessary to Balance Budget	2,234,846	2,205,100	2,680,080
TOTALS:	\$ 4,512,609	\$ 4,432,140	\$ 4,916,920

EXPLANATION:

Available Cash is the estimated beginning cash balance in the fund on July 1, 2017. This is used to operate the District from July 1st until November when most property taxes are paid.

Transfer from Grant Fund This repays an inter-fund loan made by the General Fund in 2016/17. It is explained more fully in the Grant Fund Resources and Expenses pages.

EMS Receipts are the revenues from ambulance billing.

Fire Med is a subscription medical program the District began in 2002. This figure assumes 474 families join Fire Med at \$50 each and 205 families join Lifelight at \$60 each.

Gas Royalties – This is probably the last year that the District will receive funds from this source.

Grants Any General Fund grant revenue received will be recorded here.

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

Miscellaneous is for income such as fire service contracts, hazardous materials spills, Conflagration Act or FEMA reimbursements, sale of surplus assets, address signs, and donations. It also includes the estimated payment from Columbia River Fire & Rescue for sharing chiefs.

Previously Levied Taxes are taxes received for years prior to 2017/18.

Taxes Necessary to Balance Budget are 2017/18 property taxes the District expects to receive.

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: INSURANCE**

SUB-ACCOUNT	Projected	16/17 budget	Proposed
Workers' Compensation	\$ 39,435	\$ 41,099	\$ 45,700
Life & Long-term Disability Insurance	12,420	16,900	14,500
Post Employment Health Plan	10,100	13,000	13,000
Health Insurance for Career Personnel	334,159	353,584	462,000
TOTALS:	\$ 396,114	\$ 424,583	\$ 535,200

EXPLANATION:

In 2017/18, the District expects to have 12 career staff, 3 career administrators, 3 career office staff, 2 interns, about 35 regular volunteers, and 3 recruits. 2 career FF/EMTs will be paid from both the Grant Fund and the General Fund.

Workers' Compensation We insure employees and volunteers as required by law. Both rates and the number of volunteers have increased. 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 career personnel. It includes benefits for accidental death and dismemberment and dependent life insurance.

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

Post Employment Health Plan (PEHP) allows employees to pay for healthcare with pre-tax dollars after leaving the District. The District funds these plans at \$25 per 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 health care upon retirement.

Career Personnel Health Insurance for employees. July 2017 begins the seventh year of the Oregon Fire Chiefs' insurance plans. The District's plan cost increases by 4% on July 1, 2017.

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

SUB-ACCOUNT	Projected	16/17 budget	Proposed
Fire Chief and 2 D/C Officers	\$ 341,142	\$ 343,135	\$ 352,661
Finance /Administrative Specialists (3)	148,588	159,720	182,523
Lieutenant/Paramedics - three (3)	269,379	275,184	280,861
Firefighter/Paramedics - six (6)	482,048	494,780	505,034
Firefighter/EMTs - three (3) in 2017/18	33,444	-	150,040
Overtime	180,610	190,000	190,000
Other Wages	52,800	225,000	255,500
TOTALS:	\$ 1,508,011	\$ 1,687,819	\$ 1,916,619

EXPLANATION:

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

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 career and volunteers 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 and longevity pay.

The District plans to hire an additional FF/EMT and part-time medical-only personnel in late spring of 2017. When the SAFER grant ends in the fall of 2017, the two FF/EMTs hired with that grant will be paid from the General Fund going forward. Both Projected 16/17 and the Proposed Budget amounts include these events in salaries and benefits accounts. The funding comes from ambulance receipts and the new local option levy. If this revenue is less than expected, it could limit the District's ability to sustain the part-time medical only personnel.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

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

SUB-ACCOUNT	Projected	16/17 budget	Proposed
Social Security/Medicare	\$ 128,401	\$ 129,118	\$ 149,680
TOTAL:	\$ 128,401	\$ 129,118	\$ 149,680

EXPLANATION:

Meets federal requirements for Social Security and Medicare.

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

SUB-ACCOUNT	Projected	16/17 budget	Proposed
Volunteer Services	\$ 7,192	\$ 5,000	\$ 7,200
Volunteer Donation	8,175	8,175	8,175
Awards & Incentives Program	10,501	24,825	22,625
TOTALS:	\$ 25,868	\$ 38,000	\$ 38,000

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.

The Awards & Incentives 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.

There is renewed interest in a Length of Service Awards Plan (LOSAP) for volunteers. The District has gathered current information and plans to present it to the volunteers in late June. In past years, there have consistently been unused amounts in this line item which could be directed toward a LOSAP plan if it were approved.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAILName of Account: **PERSONNEL BENEFITS**

SUB-ACCOUNT	Projected	16/17 budget	Proposed
Retirement Benefits	\$ 288,211	\$ 305,040	\$ 395,000
Wellness Program	7,500	20,000	20,000
Reserve for Future PERS Rate Increases	-	70,000	50,000
TOTALS:	\$ 295,711	\$ 395,040	\$ 465,000

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.

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

SUB-ACCOUNT	Projected	16/17 budget	Proposed
Physician Advisor Services	\$ 8,300	\$ 11,000	\$ 12,000
IGA for IT services	\$ -	\$ -	\$ 15,000
Volunteer Coordinator	\$ 15,680	\$ -	\$ 47,850
Outside Review of IGA with CRFR	\$ -	\$ -	\$ 25,000
Other Non-Personnel Contracts	25,050	44,000	11,500
TOTALS:	\$ 49,030	\$ 55,000	\$ 111,350

EXPLANATION:

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

Shared Fulltime IT Staff – The District, the City of Scappoose, and Columbia River Fire & Rescue expect to establish an Intergovernmental Agreement (IGA) for shared fulltime IT staff. This service was previously included within Other Non-Personnel Contracts.

Volunteer Coordinator – The grant that previously paid for this position has ended. Now 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. The information will help the Board make decisions about the future of the IGA.

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	16/17 budget	Proposed
Radio and pager repair	\$ 14,000	\$ 14,000	\$ 14,000
Computer aided dispatch updates	\$ -	\$ -	\$ 40,000
TOTAL:	\$ 14,000	\$ 14,000	\$ 54,000

EXPLANATION:

Radio and pager repair for routine maintenance and any unforeseen communication equipment maintenance including radio installation, telephone repair, and cellular phones and repair. The District will continue replacing outdated pagers as needed.

Computer aided dispatch (CAD) is the information we receive from Columbia 911. Columbia County, along with Washington and Clackamas Counties are replacing their current CAD systems. This changeover requires us to replace outdated onboard computers with computers that include wireless cards. This budget was increased by \$40,000 to start that replacement process. The rest will be replaced in the 2018/19 budget year.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

Name of Account: PUBLIC EDUCATION

SUB-ACCOUNT	Projected	16/17 budget	Proposed
Programs/Fair/Festival	\$ 1,500	\$ 5,000	\$ 5,000
Community AED Supplies	2,000	2,500	2,500
TOTALS:	\$ 3,500	\$ 7,500	\$ 7,500

EXPLANATION:

Programs such as the smoke detector program, driveway address signs, fire, road, and building inspections, Fair, and Scappoose Festival 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	16/17 budget	Proposed
Real & Personal Property Insurance	\$ 33,500	\$ 39,000	\$ 39,000
Liability Insurance	12,160	13,000	13,000
Crime Insurance	-	-	1,200
TOTAL:	\$ 45,660	\$ 52,000	\$ 53,200

EXPLANATION:

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

Liability Insurance includes general, auto, and excess liability coverages.

Crime Insurance covers losses due to employee dishonesty. The District's current 3-year policy expires December 31, 2017.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: **UNIFORMS**

SUB-ACCOUNT	Projected	16/17 budget	Proposed
Uniforms & Equipment	\$ 12,500	\$ 20,000	\$ 20,000
TOTAL:	\$ 12,500	\$ 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	16/17 budget	Proposed
Maintenance	\$ 82,400	\$ 79,500	\$ 79,500
Fuel	20,680	25,000	25,000
Tires	4,500	5,500	5,500
TOTALS:	\$ 107,580	\$ 110,000	\$ 110,000

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. Prices can be volatile, so 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	16/17 budget	Proposed
Office Supplies & Equipment	\$ 4,300	\$ 4,000	\$ 4,500
Postage	1,200	2,500	1,500
Dues & Subscriptions	8,400	6,000	8,500
Attorney Fees	950	4,000	4,000
Audit & Payroll Fees	8,170	9,300	9,300
Mailers	-	3,200	3,200
SUB - TOTAL:	\$ 23,020	\$ 29,000	\$ 31,000

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. There has been a noticeable decline in postage due to email use.

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.

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

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

SUB-ACCOUNT	Projected	16/17 budget	Proposed
Legal Notices	\$ 1,100	\$ 1,500	\$ 1,500
Election Expenses	1,250	1,500	1,500
Petty Cash	1,050	1,800	1,800
Administrative Operations	14,300	13,200	13,200
EMS Patient Reimbursement	4,500	5,000	5,000
SUB - TOTAL:	\$ 22,200	\$ 23,000	\$ 23,000
TOTAL ADMINISTRATION:	\$ 45,220	\$ 52,000	\$ 54,000

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 DETAILName of Account: **INFORMATION TECHNOLOGY**

SUB-ACCOUNT	Projected	16/17 budget	Proposed
Service Provider Contracts	\$ 14,205	\$ 20,000	\$ 20,000
Data Communications	8,450	9,200	14,200
Hardware	5,130	5,500	5,500
Software	15,500	7,500	20,200
TOTAL:	\$ 43,285	\$ 42,200	\$ 59,900

EXPLANATION:

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

Service Providers include Hitech MDTs, Dave Maller IT monthly contract and unscheduled maintenance, Community Alert Network, Google, Emergency Reporting records management 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 both the original purchase and upgrades, including EMS billing software.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: **OPERATING MATERIALS & SUPPLIES**

SUB-ACCOUNT	Projected	16/17 budget	Proposed
Cleaning & Building Supplies	\$ 3,940	\$ 5,000	\$ 5,000
TOTAL:	\$ 3,940	\$ 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	16/17 budget	Proposed
Firefighting Equipment	\$ 64,900	\$ 65,000	\$ 65,000
TOTAL:	\$ 64,900	\$ 65,000	\$ 65,000

EXPLANATION:

Emergency Operating Supplies 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.

Safety supplies are purchased under this account which includes: 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.

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

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

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

SUB-ACCOUNT	Projected	16/17 budget	Proposed
Building & Grounds Maintenance	\$ 34,500	\$ 88,500	\$ 124,231
Wellness Equipment	-	1,500	1,500
TOTAL:	\$ 34,500	\$ 90,000	\$ 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 2017-18 include replacing vinyl flooring upstairs (estimated at \$8,000) and improving Scappoose Station building security, especially in the front lobby (estimated at \$30,000).

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 also hopes 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. Some donated equipment is no longer useable, so the District plans to purchase two refurbished items – a stepmill and a treadmill. These are budgeted in Capital Outlay.

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

SUB-ACCOUNT	Projected	16/17 budget	Proposed
Firefighter & EMS Training	\$ 43,500	\$ 51,000	\$ 51,000
Technology Used in Training	6,445	6,400	6,400
Board Member Training	4,400	4,500	4,500
Officer Development/Special	4,300	2,000	2,000
Paramedic Training	780	1,100	1,100
Intern Program	15,813	25,000	25,000
TOTAL:	\$ 75,238	\$ 90,000	\$ 90,000

EXPLANATION:

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. We have one intern preparing for Paramedic Training.

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	16/17 budget	Proposed
Electricity	\$ 18,240	\$ 22,000	\$ 22,000
Natural Gas	2,190	2,500	2,700
Water and Sewer	3,420	3,300	4,100
Garbage	1,610	1,700	1,900
Other Heating Fuel	465	2,000	2,000
Telephone landlines	5,510	5,300	6,000
Cable	740	1,000	1,100
TOTAL:	\$ 32,175	\$ 37,800	\$ 39,800

EXPLANATION:

Electricity including Scappoose, Holbrook, Chapman, and Boat House Stations.

Natural Gas is the heat source at 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	16/17 budget	Proposed
First Aid Supplies	\$ 51,586	\$ 57,455	\$ 57,455
Operations	3,398	3,500	3,500
EMS Maintenance Contract	4,320	4,320	4,320
EMS Technology	4,674	4,725	4,725
TOTAL:	\$ 63,978	\$ 70,000	\$ 70,000

EXPLANATION:

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.

EMS Maintenance Contract. Physio Control maintains the 12-lead ECG machines. The original 5-year contract expired. Physio has agreed to maintain them for 2 more years, and this is the last year of that extension. The District will have to purchase new ECG machines in the 2018/19 budget.

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 DISTRICTBUDGET DETAIL

Name of Account: FIRE MED

SUB-ACCOUNT	Projected	16/17 budget	Proposed
Fire Med	\$ 16,118	\$ 18,500	\$ 18,500
TOTAL:	\$ 16,118	\$ 18,500	\$ 18,500

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 will only expect payment from the member's insurance company. The transporting agency will accept the insurance company's payment and waive 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 Lifeflight memberships. We had 201 families join Lifeflight in 2016/17 at \$60 each, paying a total of \$12,060 to Lifeflight from this account.

In 2016/17, 162 families, including 875 citizens, joined Fire Med. These numbers have increased each year since inception.

Fire Med is a service the Board chooses to offer the citizens of the District. For calendar year 2016, the District credited \$24,053 worth of ambulance bills from 91 ambulance transports of Fire Med members.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: RESOURCES RECEIVED – GRANT FUND

ACCOUNT	Projected	16/17 budget	Proposed
Transfer in From General Fund	\$ 28,651	\$ -	\$ -
Grant Income	219,264	216,780	112,944
TOTALS:	\$ 247,915	\$ 216,780	\$ 112,944

EXPLANATION:

Grant Income The two-year SAFER grant (Staffing for Adequate Fire & Emergency Response) ends October, 2017. The District hired 2.0 fulltime Firefighter/EMTs with these funds. There is no beginning fund balance because funds are received only as a reimbursement of prior expenses.

The District operates on a cash basis. Since the grant is funded on a reimbursement basis, there is a temporary timing gap between incurring the expense and receiving the grant funds. This means that revenues will be less than expenditures, resulting in a negative fund balance. Oregon local budget law does not permit a negative beginning fund balance, so the law provides that the General Fund can make an interfund loan to cover the temporary gap. The procedure requires that the initial loan is described as a Transfer, the Grant Fund's repayment is called Debt Service, and the General Fund's receipt of the repayment is a Transfer In.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: EXPENSES – GRANT FUND

ACCOUNT	Projected	16/17 budget	Proposed
Personnel Services			
Salaries & Wages	\$ 141,517	\$ 130,784	\$ 60,691
Benefits	75,263	85,996	23,602
Total Personnel Services	\$ 216,780	\$ 216,780	\$ 84,293
Debt Service to General Fund	\$ -	\$ -	\$ 28,651
TOTAL GRANT EXPENSES	\$ 216,780	\$ 216,780	\$ 112,944

EXPLANATION:

Personnel Services This is the end of the second year of the two-year SAFER grant (Staffing for Adequate Fire & Emergency Response). The District hired 2.0 fulltime Firefighter/EMTs with these funds. The increased amount of the recently passed local option levy makes it possible for the District to sustain these positions in the General Fund.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

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

SUB-ACCOUNT	Projected	16/17 budget	Proposed
Available Cash on Hand	\$ 317,338	\$ 319,823	\$ 421,184
Grant Income	10,000	-	-
Interest	2,766	1,000	2,500
General Fund Transfer	118,080	118,080	1,000
TOTALS:	\$ 448,184	\$ 438,903	\$ 424,684

EXPLANATION:

Available Cash is the cash in the fund July 1, 2017. 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	16/17 budget	Proposed
Fire Apparatus & Equipment	\$ 27,000	\$ 228,903	\$ 152,684
EMS Apparatus & Equipment	-	170,000	232,000
Miscellaneous Real Property	-	5,000	5,000
Building Improvements	-	30,000	30,000
Reserved for Future Expenses	-	5,000	5,000
TOTALS:	\$ 27,000	\$ 438,903	\$ 424,684

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 cost to replace portable radios that cannot be repaired is saved in this sub-account.

EMS Apparatus & Equipment. The cost of the ambulance that has been ordered and the power stretcher and cardiac compression machine to equip it will be paid from this account.

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	16/17 budget	Proposed
Available Cash on Hand	\$ 203,367	\$ 210,000	\$ 205,106
Interest	1,739	800	1,800
General Fund Transfer		-	
TOTAL:	\$ 205,106	\$ 210,800	\$ 206,906

EXPLANATION:

Available Cash is the cash in the fund July 1, 2016. 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 2017/18 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	16/17 budget	Proposed
Liability & Service	-	209,800	205,906
Reserved for Future Expenses	-	1,000	1,000
TOTALS:	\$ -	\$ 210,800	\$ 206,906

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.

This account also could be used if the IRS determines a legal way for fire agencies to pay for volunteer incentives.

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