



Proposed Budget
2019-2020
Scappoose RFPD
WORKBOOK



2019-2020 BUDGET MEETING

May 2, 2018 7:00 p.m.

AGENDA

I. CALL MEETING TO ORDER

II. INTRODUCTION

Message from the Board - President Ron Cairns

- 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
- F. Designation of recording secretary

III. REVIEW/APPROVE MEETING MINUTES FROM MAY 3, 2018

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 CHAIR

Approval of the 2019/20 Budget by the Budget Committee

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 which began in 2017/18;
- C. Approve the LB-1 Form

VIII. ADJOURNMENT



SCAPPOOSE FIRE DISTRICT

P.O. Box 625 SCAPPOOSE, OREGON 97056

MINUTES OF THE SCAPPOOSE RURAL FIRE PROTECTION DISTRICT BUDGET COMMITTEE MEETING, MAY 3, 2018 SCAPPOOSE FIRE STATION, SCAPPOOSE, OREGON.

ATTENDANCE: Budget Committee members: R. Cairns, R. Dew, J. Klobes, A. Kriek, D. Graham, D. Grant, S. Reeves, A. Schrotzberger, and D. Sorenson

ALSO PRESENT: Fire Chief M. Greisen, D/C J. Pricher, D/C J. Marks, D/C D. Coombs, D/C E. Smythe and J. Salisbury.

CALL TO ORDER: Board President Grant called the meeting to order at 7:00 p.m. Mr. Graham led the flag salute.

INTRODUCTION: President Grant welcomed everyone. He thanked the members of the Budget Committee for their work on the District's behalf. Each person in attendance introduced themselves.

ELECTIONS: President Grant opened nominations for Budget Committee Chairman. A motion was made by Mr. Grant to nominate Chairman Sorenson for Budget Committee Chairman. Second by Mr. Graham. With no further nominations, President Grant called for the vote.

Motion to elect Chairman Sorenson Budget Chairman carried unanimously.

President Grant turned over the meeting to Budget Committee Chairman Sorenson. Chairman Sorenson opened nominations for Budget Committee Secretary. A motion was made by Mr. Grant to nominate Mr. Dew for Budget Committee Secretary. Second by Mr. Graham. With no further nominations, Chairman Sorenson called for the vote.

Motion to elect Mr. Dew Budget Secretary carried unanimously.

Chairman Sorenson appointed Ms. Salisbury as Recording Secretary.

MINUTES: Chairman Sorenson opened the floor for review and approval of the 2018 Budget Committee meeting minutes. A motion was made by Mr. Graham to approve the minutes from the May 3, 2018 Budget Committee meeting. Second by Mr. Grant.

Motion to approve the 2018 meeting minutes carried unanimously.

PUBLIC: No comments.

BUDGET PRESENTATION: Budget Officer Salisbury read highlights of the Budget Message aloud. She also explained that, unlike previous years, \$150,000 was budgeted for

conflagration revenue, and the personnel budget has been increased significantly to cover conflagration payroll expenses. The forests are much drier than previously, and there are many more conflagrations. She said that this was being described as "the new normal," and the District budget had to reflect these new demands.

Ms. Salisbury noted that the District was busy with large projects like the community paramedic position and purchasing a new ambulance, and consequently some building projects like vinyl flooring and building security improvements were not completed. These projects were moved into the next fiscal year and are reflected in the budget.

Chairman Sorenson reminded the Committee members of their fiscal powers, and their duty to establish a maximum for total expenditures for each fund and approve the budget. Upon approval, the committee will certify the tax rate. Chairman Sorenson said the Committee will work through the budget and workbook page-by-page and open for discussion on each page.

Chairman Sorenson asked Chief Pricher to comment on the annual alarm report contained in the white budget book. Chief Pricher drew attention to the graph showing call count numbers over several years. He pointed out that the number of calls per day and the number of simultaneous calls were increasing substantially, demonstrating the need for more staff.

RESOURCES, GENERAL FUND: Chairman Sorenson opened the floor for questions and reviewed the Resource page of the workbook and budget. Mr. Kriek asked how the conflagration revenue amount was determined. Ms. Salisbury said the District was expecting \$125,000 from California for a 2017 conflagration, and \$25,000 was added to that as a conservative estimate. Chairman Sorenson asked why the taxes to balance the budget went up almost \$475,000. Ms. Salisbury explained that \$330,000 of that amount was due to the local option levy, and the balance was due to increases in taxable assessed value.

PERSONNEL SERVICES: Chairman Sorenson opened the floor for questions and reviewed the Personnel Services page of the budget and pages in the workbook. Ms. Salisbury explained that the District was adding staff. The SAFER grant positions will become General Fund positions before December 2018, and the District is hiring another FF/EMT plus part-time EMS-only staff. The health insurance expense increased because the District was adding staff and because the cost per person increased almost 14%. Personnel expenses were not as high as was budgeted for 2017/18 because the hiring processes took time and positions were vacant until filled. For example, the budget included the total annual cost of a full-time FF/EMT, but that position was not filled until February 2018.

Chairman Sorenson said the board was considering a Length of Service Award Plan for volunteers starting next fiscal year and asked how that would be funded. Chief Greisen said that retroactive payments for prior years' service credits would come from the Personnel Services Reserve Fund, while current payments would come from the Volunteer Services account in General Fund, Personnel Services.

Ms. Salisbury explained that the Public Employee Retirement System (PERS) line items reflected increased payroll plus a \$100,000 reserve for costs associated with increased rates in 2019/20. She said the State was establishing an Employer Incentive Fund to encourage employers to make lump sum payments to PERS to reduce future contribution rates. The

engines in outlying stations and LED lighting at the main Station.

EMS Operations budget was increased due to costs rising for first aid supplies.

FireMed was reviewed with no comment.

CAPITAL OUTLAY: Chairman Sorenson opened the floor for questions and reviewed the Capital Outlay lines of the budget and page in the workbook. Chief Greisen explained that the woodshed budgeted for the Chapman would be wooden and would replace the plastic shed.

The SCBA bench test machine would replace contracting out for testing. It would pay for itself within two years.

GRANTS FUND: Chairman Sorenson opened the floor for questions and reviewed both the Resource and Expense pages of the Grants Fund in the budget and in the workbook. There was no comment.

REAL & PERSONAL PROPERTY RESERVE FUND: Chairman Sorenson opened the floor for questions and reviewed the Real & Personal Property Reserve Fund page in the budget and in the workbook. Chief Greisen said that the District has a management practice of using conflagration revenue from equipment use to purchase additional equipment.

Chief Greisen said the District is saving in this Fund to replace the outdated SCBA equipment.

PERSONNEL SERVICES RESERVE FUND: Chairman Sorenson opened the floor for questions and reviewed the Personnel Services Reserve Fund page in the budget and in the workbook. Chief Greisen said the District is self-insured for unemployment and this has saved the District over \$100,000 in unemployment expense.

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

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

APPROVAL: Mr. Grant motioned to approve the budget as presented in the amount of \$6,262,835. Mr. Kriek seconded the motion. In response to question, Ms. Salisbury explained that while the District has traditionally approved the budget page by page, it is legal to simply approve the entire budget as presented.

The motion to approve the budget as presented carried unanimously.

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

Motion to approve the permanent tax levy rate carried unanimously.

Motion made by Ms. Reeves to approve the rate of \$1.24 of ad valorem property taxes under



2018 ALARM REPORT

Scappoose Fire responded to 2,143 calls during calendar year 2018. The 2018 Alarm Report reports on 2,047 of those calls. This is 4% less than the total number of calls.

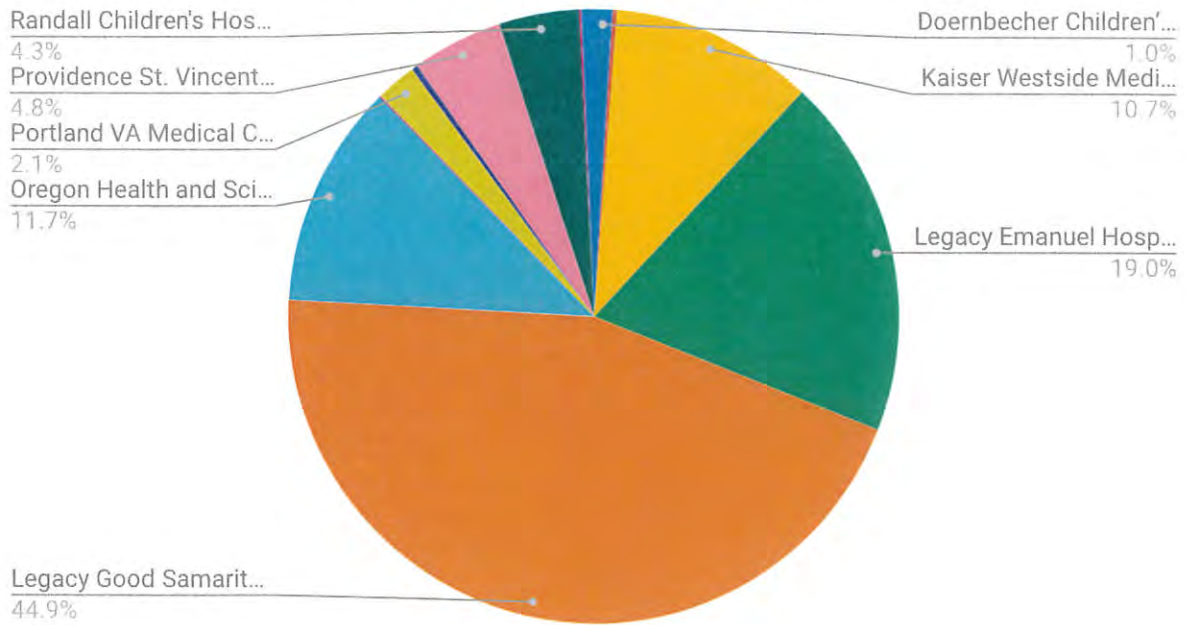
With the goal of improving coordination and communication, Scappoose Fire and Columbia River Fire & Rescue changed to the same incident management reporting system in December, 2018. ImageTrend, the new system, has more useful features and greater functionality than Emergency Reporting System (ERS), which is the previous system Scappoose used.

Also in 2018, Columbia 911 Communications District changed its computer aided dispatch (CAD) system.

These two changes have brought many benefits essential to a cooperative working relationship. However, it was not possible to transfer all 2018 data to ImageTrend, and reporting in ERS stopped after the final change date. The system change required many overtime hours. In order to assure continued excellent public service, staff focused all efforts on making ImageTrend fully operational. As a result, this Alarm Report is missing 96 December calls.

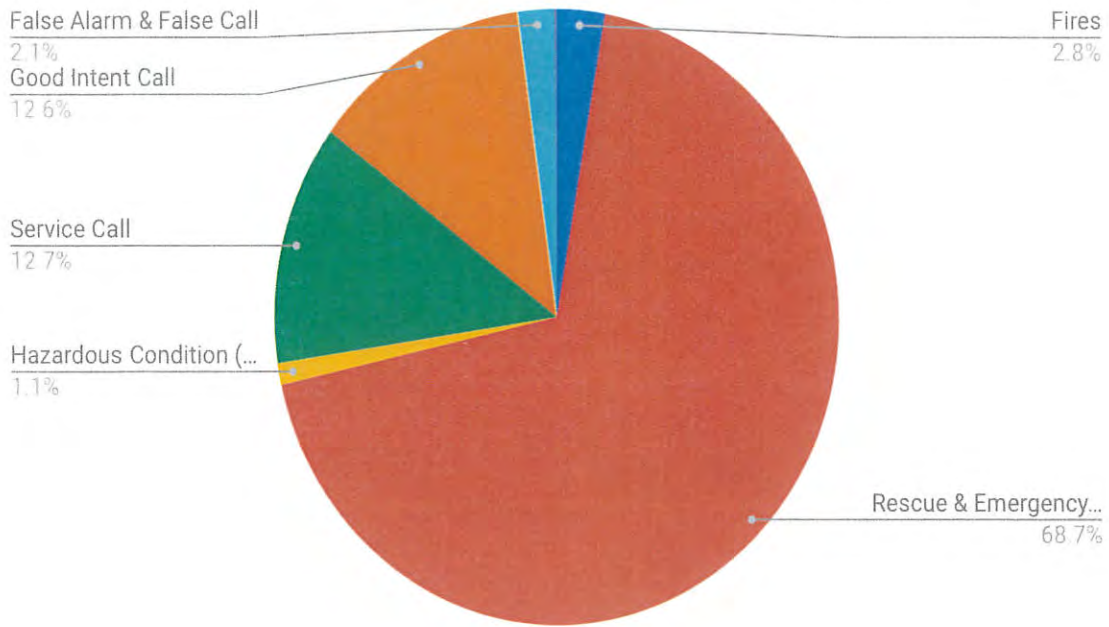
As previously mentioned, those calls are only 4% of the total calls for the year, so this Report offers a reasonable approximation of the District's 2018 activity. Thank you for your understanding.

Destinations and Incidents



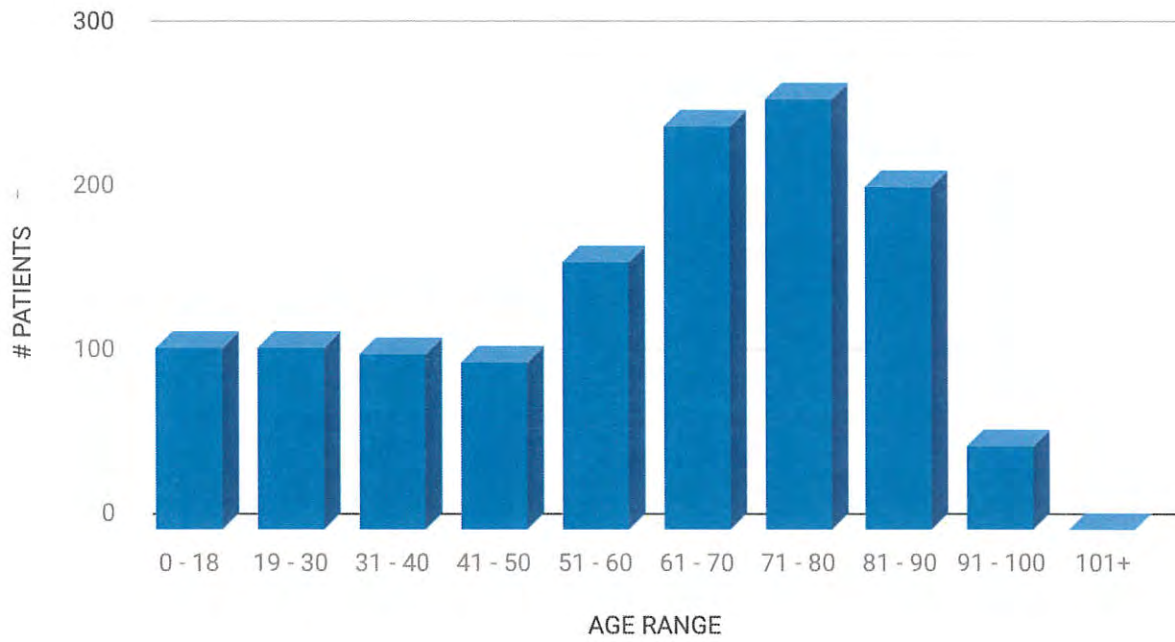
DESTINATION	INCIDENT #
Doernbecher Children's Hospital	9
Kaiser Sunnyside Medical Center	2
Kaiser Westside Medical Center	96
Legacy Emanuel Hospital	170
Legacy Good Samaritan Hospital	401
Oregon Health and Sciences University Hospital	105
Portland Adventist Medical Center	1
Portland VA Medical Center	19
Providence Portland Medical Center	3
Providence St. Vincent Medical Center	43
Randall Children's Hospital	38
Scappoose Rural Fire District	1
Unity Center/Behavioral Health	6
Total:	894

2018 Major Incident Categories



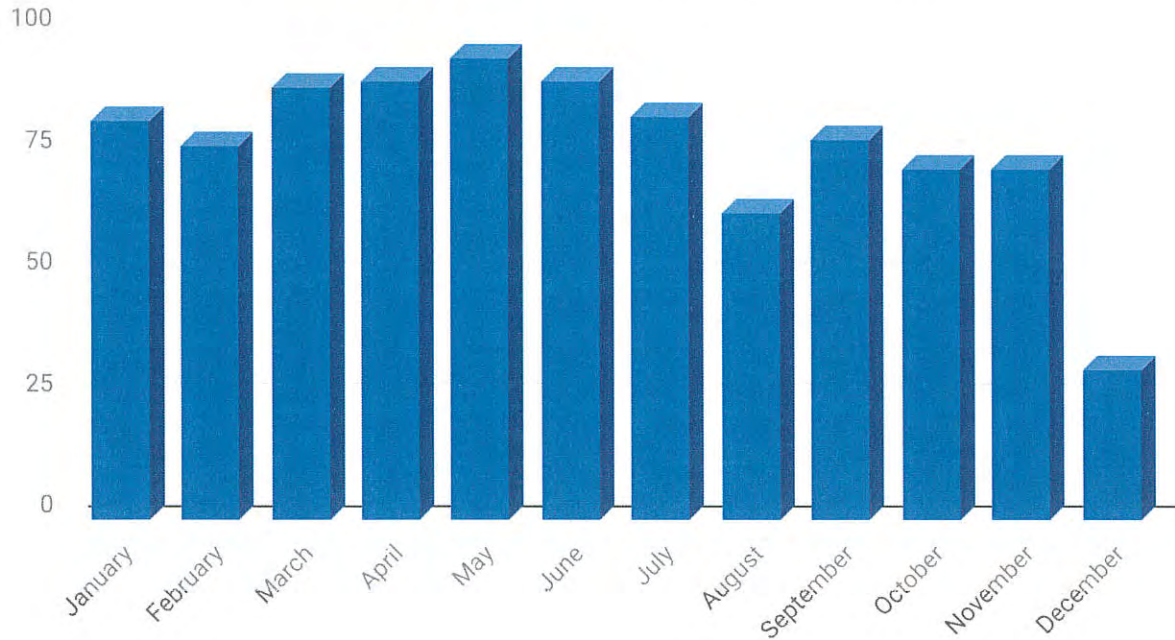
MAJOR INCIDENT TYPE	NUMBER OF INCIDENTS	PERCENT OF TOTAL
Fires	57	2.80%
Rescue & Emergency Medical Service	1,406	68.70%
Hazardous Condition (No Fire)	23	1.10%
Service Call	259	12.70%
Good Intent Call	257	12.60%
False Alarm & False Call	44	2.10%
Special Incident Type	1	0.00%
Total Incidents Reported in ERS	2,047	100.00%

BREAKDOWN OF AGE OF PATIENTS WE TRANSPORTED



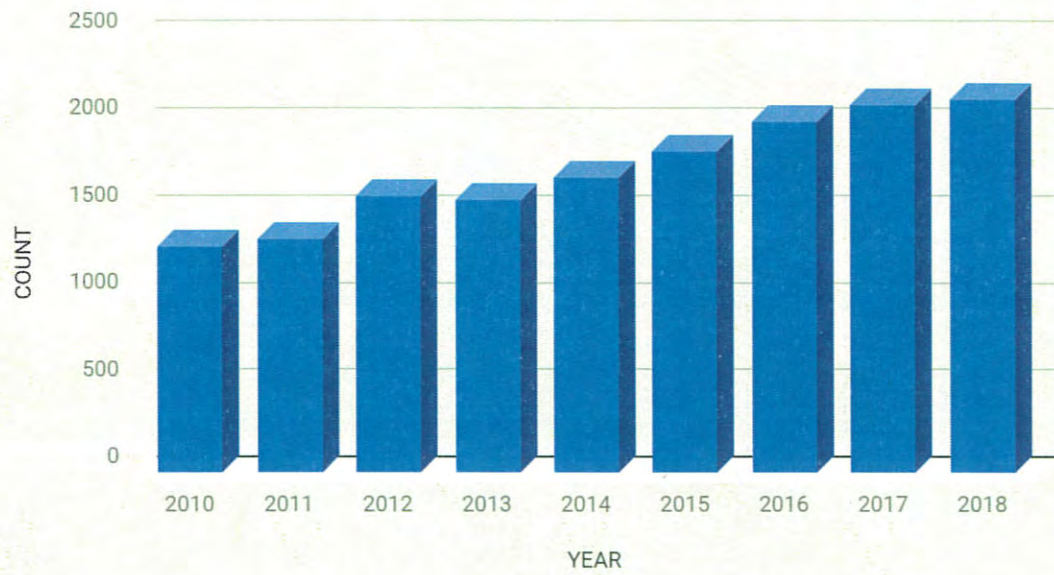
AGE RANGE	# PATIENTS
0 - 18	111
19 - 30	112
31 - 40	108
41 - 50	102
51 - 60	163
61 - 70	247
71 - 80	263
81 - 90	209
91 - 100	51
101+	1
Total	1,367

NUMBER OF TRANSPORTS BY MONTH



MONTH	NUMBER OF TRANSPORTS
January	82
February	77
March	89
April	90
May	95
June	90
July	83
August	63
September	78
October	72
November	72
December	31
Total	922

INCIDENTS BY YEAR FOR YEAR RANGE



YEAR	COUNT
2010	1,302
2011	1,342
2012	1,584
2013	1,568
2014	1,697
2015	1,842
2016	2,021
2017	2,111
2018	2,143

Scappoose Rural Fire District
Profit & Loss Budget vs. Actual
July 1, 2018 through April 21, 2019

	Jul 1, '18 - ...	Budget	\$ Over Bud...	% of Budget
Income				
1. GENERAL FUND REVENUES				
Begin Available Cash on Hand	1,677,606	1,640,410	37,196	102%
Conflagration	195,499	150,000	45,499	130%
EMS Receipts	580,941	670,000	-89,059	87%
Fire Marshal	81,681	25,000	56,681	327%
FireMed	42,330	39,300	3,030	108%
G.E.M.T. (Medicaid)	0	30,000	-30,000	0%
Grant Awards	9,077	0	9,077	100%
Interest Earned on Investments	41,835	28,500	13,335	147%
Intergovernmental	85,505	100,645	-15,140	85%
Miscellaneous Revenue	19,588	25,000	-5,412	78%
Property Taxes				
Taxes - Current				
Local Option Levy	1,510,504	1,516,604	-6,100	100%
Permanent Rate Levy	1,360,155	1,363,109	-2,954	100%
Total Taxes - Current	2,870,659	2,879,713	-9,054	100%
Taxes - Prior Years	124,031	92,000	32,031	135%
Total Property Taxes	2,994,690	2,971,713	22,977	101%
Transfer from Grant Fund	112,944	112,944	0	100%
Total 1. GENERAL FUND REVENUES	5,841,696	5,793,512	48,184	101%
2. GRANT FUND REVENUE				
Grant Award	113,450	0	113,450	100%
Total 2. GRANT FUND REVENUE	113,450	0	113,450	100%
3. PROPERTY FUND REVENUES				
Begin Available Cash On Hand	144,313	144,246	67	100%
Grant Income	13,115	0	13,115	100%
Interest Earned on Investments	2,552	2,500	52	102%
Transfers In	0	189,487	-189,487	0%
Total 3. PROPERTY FUND REVENUES	159,980	336,233	-176,253	48%
4. PERSONNEL SVCS FUND REVEN				
Begin Available Cash On Hand	208,852	209,024	-172	100%
Interest Earned on Investments	3,137	3,510	-373	89%
Total 4. PERSONNEL SVCS FUND REVEN	211,989	212,534	-545	100%
Total Income	6,327,114	6,342,279	-15,165	100%
Expense				
1..GENERAL FUND EXPENDITURES				
1...				
1.1 GENERAL FUND PERSONNEL SVCS				
550 Insurance	423,007	588,420	-165,413	72%
560 Personnel Salaries	1,572,973	2,218,355	-645,382	71%
570 SocSec/Medicare(FICA)	124,603	167,130	-42,527	75%
580 Volunteer Services	17,930	78,000	-60,070	23%
590 Personnel Benefits	365,141	560,757	-195,616	65%
Total 1.1 GENERAL FUND PERSONNEL...	2,503,654	3,612,662	-1,109,008	69%
1.2 GENERAL FUND MATERIAL & SVC				
670 Contract Services	68,623	113,843	-45,220	60%
680 Communications Maintenance	9,885	20,000	-10,115	49%

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.

DEFINITIONS

- R** Page #1 (goldenrod) of the official budget, General Fund Resources
- PS** Page #2 (blue) of the official budget, General Fund Personnel Services. Personnel Services includes salaries, fringe benefits, miscellaneous costs associated with salary expenditures, and cost for volunteer services.
- MS** Page #3 (green) 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 (grey) 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 (salmon) of the official budget, Grants
- RF** Page #6 (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 #7 (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 DISTRICT

Name of Account: RESOURCES RECEIVED – GENERAL FUND

(Revenue descriptions continued from prior page)

Fire Med is a subscription medical program the District began in 2002. This figure assumes 505 families join Fire Med at \$50 each and 245 families join Life Flight at \$65 each.

G.E.M.T. (Medicaid) The District awaits final authorization to bill Oregon's Ground Emergency Medical Transport (GEMT) Services and receive 50 to 60% of previously non-collectible Medicaid billings. This line item is a placeholder for that future revenue.

Grant Awards – We apply for many grants and hope to be awarded one or more in 2019/20. While we do not have specific knowledge of any grants, we need both the revenue and expense categories to avoid delay if a grant is awarded. The expense cannot be incurred unless the related revenue is awarded.

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

Intergovernmental – 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.

Local Option Levy – The levy of \$1.24 per \$1,000 of 2019/20 assessed value pays for the District's emergency medical response and transport services, including ambulance replacement.

Permanent Rate Levy – The levy of \$1.1145 per \$1,000 of 2019/20 assessed value pays for fire and rescue services.

Previously Levied Taxes are taxes received from levies prior to 2019/20.

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

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

SUB-ACCOUNT	Projected	18/19 budget	Proposed
Available Cash on Hand	\$ 1,677,606	\$ 1,640,410	\$ 1,709,977
Conflagration	252,399	150,000	95,000
EMS Receipts	723,587	670,000	700,000
Fire Marshal Fees	81,681	25,000	40,000
Fire Med	42,330	39,300	41,175
G.E.M.T. (Medicaid)	-	30,000	30,000
Grant Awards	9,077	-	5,000
Interest	56,835	28,500	45,000
Intergovernmental	102,283	100,645	105,000
Miscellaneous	22,801	25,000	15,000
Local Option Levy \$1.24/\$1000	1,528,692	1,516,604	1,668,964
Permanent Rate Levy 1.1145/1000 AV	1,375,033	1,363,109	1,480,025
Total Current Year Taxes	2,903,725	2,879,713	3,148,989
Previously Levied Taxes	125,226	92,000	125,000
Total Taxes	\$ 3,028,951	\$ 2,971,713	\$ 3,273,989
Transfer from Grant Fund	112,944	112,944	
TOTAL:	\$ 6,110,494	\$ 5,793,512	\$ 6,060,141

EXPLANATION:

Available Cash is the estimated beginning balance in the General Fund on July 1, 2019. Most property taxes are paid in November and December. This cash is used to operate the District from July 1st until current year property taxes are paid.

Conflagration The States reimburse the District for providing staff and apparatus support on these events. The District expects to receive about \$57,000 in 2019/20 for the Camp Fire California conflagration during fiscal year 2018-19.

EMS Receipts are from ambulance billing. The District now contracts with a third-party vendor for this service since the employee who formerly did this has retired.

Fire Marshal Receipts are fees paid for life safety plan reviews, inspections, and other services. These fees are used to pay for equipment, training, office support, and part-time assistant inspectors.

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

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>18/19 budget</u>	<u>Proposed</u>
Workers' Compensation	\$ 35,526	\$ 41,700	\$ 40,700
Life & Long-term Disability Insurance	16,150	14,500	17,500
Post Employment Health Plan	13,930	14,000	15,500
Health Insurance for Career Personnel	479,081	518,220	594,872
TOTAL:	\$ 544,687	\$ 588,420	\$ 668,572

EXPLANATION:

In 2019/20, the District's budget includes the following paid full-time employees eligible for health insurance: 3 chiefs, 3 office staff, 12 Firefighter/Emergency Medical Services (FF/EMS), and 4 Single Role EMS. The District also has 2 interns and about 30 volunteers.

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 2019 begins the ninth year of the Oregon Fire Chiefs' insurance plan. Recent claims-paid experience jumped to over 111% of premiums paid. Facing a rate increase of over 11%, the group voted to change to Regence Blue Cross with a 5% rate increase. The new full-time EMTs will be eligible for health insurance.

Currently 6 employees have other health insurance, and 8 others need less than full family insurance. Therefore they cash-out part or all of their health benefit net of employer payroll expenses. 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**

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>18/19 budget</u>	<u>Proposed</u>
Fire Chief and 2 D/C Officers	\$ 355,233	\$ 366,414	\$ 385,392
Admin/Finance Specialists (3 FTE)	168,845	189,859	172,289
Firefighter/EMS (12 FTE)	1,052,979	1,045,762	1,090,204
Single Role EMS (4 FTE)	155,988	170,820	195,256
Fire Marshal assistant inspectors - PT	-	-	40,000
Overtime	188,860	190,000	195,000
Other Wages	196,958	255,500	260,500
TOTAL:	\$ 2,118,863	\$ 2,218,355	\$ 2,338,641

EXPLANATION:

The Board of Directors completes extensive wage comparisons and sets wage scales. The non-administrative staff are currently negotiating a new union contract to start July 1, 2019. The Fire Chief line anticipates hiring a new Fire Chief at a higher, more competitive salary.

Admin/Finance Specialists - In addition to finance and EMS billing, \$20,000 of this payroll provides office support for the Fire Marshal.

Single Role Emergency Medical Service The District now has a staff of full-time and part-time single role EMS staff. About 70% of the District's calls are for medical reasons, and many hours are spent transporting to the hospital. The single role EMS help keep firefighters in district more of the time. To improve staffing predictability and save on training time, the District plans to minimize part-time EMT hours next fiscal year and hire 2 full-time positions.

Fire Marshal Assistant Inspectors The fees from inspections are used here to pay part-time assistant inspectors in order to complete inspections according to the stated schedule.

Overtime/Training Overtime. Firefighters work 53 hours per week regular time. The full-time EMS work 40 hours per week regular time. Both work schedules which routinely include overtime hours. The overtime budget also covers sick days, vacations, holidays, training and other scheduling gaps.

Other Wages – This sub-account includes budgeted wages for paid and volunteer staff response to unpredictable events such as governor declared conflagration acts, disasters and Red Flag days. Also included is phone pay, union negotiated firefighter incentive pay meeting specified certification levels, acting lieutenant pay, longevity pay and deferred compensation.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

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

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>18/19 budget</u>	<u>Proposed</u>
<u>Social Security/Medicare</u>	<u>\$ 167,802</u>	<u>\$ 167,130</u>	<u>\$ 188,121</u>
TOTAL:	\$ 167,802	\$ 167,130	\$ 188,121

EXPLANATION:

Meets federal requirements for Social Security and Medicare on almost all payroll. Includes FICA on projected staff cash-out of health insurance benefit.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL**Name of Account: VOLUNTEER SERVICES**

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>18/19 budget</u>	<u>Proposed</u>
<u>Volunteer Services</u>	\$ 18,213	\$ 12,000	\$ 19,000
<u>Volunteer Donation</u>	8,175	8,175	8,175
<u>Length of Service Awards Plan</u>	-	40,000	15,000
<u>Awards & Incentives Program</u>	6,647	17,825	10,000
TOTAL:	\$ 33,035	\$ 78,000	\$ 52,175

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 to develop a LOSAP plan as allowed by IRS rules. This has been presented to the Board, and it is expected to be in effect by the end of the 2018/19 fiscal year. The \$40,000 start-up amount, which includes retroactive earnings credits, will be paid from the Personnel Reserve Fund instead of this account because funds had been saved there years ago for this purpose.

The 2019/20 budgeted amount of \$15,000 will provide current recognition of individual volunteer efforts.

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**

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>18/19 budget</u>	<u>Proposed</u>
Retirement Benefits	\$ 428,634	\$ 440,757	\$ 596,199
Wellness Program	9,458	20,000	20,000
Reserve for Future PERS Rate Increases	-	100,000	100,000
TOTAL:	\$ 438,092	\$ 560,757	\$ 716,199

EXPLANATION:

Retirement benefits for public employees (Oregon PERS). The 2019/2021 rate for all Tier1/Tier2 PERS members is 30.21%. The rate for OPSRP firefighters is 22.71%, and the rate for OPSRP office and EMS-only staff is 18.08%. All employees pay their required 6% contribution. The employer PERS rate averages 25.5% over all payroll.

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.

SB 1566 was passed in 2018 to allow PERS employers to contribute to an Employer Incentive Fund (EIF). These funds will be credited against the contributing employer's unfunded PERS liability. Initial contributions will receive an up to 25% matching contribution. The earnings rate on the accounts will generally be much higher than is available elsewhere. All contributions, incentives, and earnings remain the sole property of each contributing employer. Possibly the District's PERS reserve could be contributed to this. SB 1566 prevents PERS from accepting applications until the EIF is fully funded. Pending legislation may change this.

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

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>18/19 budget</u>	<u>Proposed</u>
Physician Advisor Services	\$ 10,304	\$ 12,000	\$ 13,000
Ambulance Billing	7,105	-	24,000
Volunteer Coordinator	50,133	50,343	51,000
Outside Review of IGA with CRFR	-	25,000	25,000
Lexipol (initial set-up cost)	-	-	12,000
Other Contracts	18,536	26,500	18,000
TOTAL:	\$ 86,078	\$ 113,843	\$ 143,000

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.

Ambulance Billing – The District recently hired Systems Design West to manage its ambulance billing services for \$22 per call.

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

Outside Review of IGA with CRFR - These funds will pay for a professional, objective analysis of the IGA to share chiefs with Columbia River Fire & Rescue. The two boards have issued a Request for Proposal, expect to have a contract by June 30, 2019, and will share equally in the cost.

Lexipol This is a policy and procedure service shared equally by Scappoose and CRFR. The initial set-up cost is \$12,000 each. The District's future annual cost to continue is \$5,000.

Other Contracts are for meeting expenses for the fire chief recruiting service, the joint civil service agreement, joint County Emergency Management agreement, Multnomah County 911 service, UASI management fee, and any other contracted service.

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

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>18/19 budget</u>	<u>Proposed</u>
Radio and pager repair	\$ 9,710	\$ 14,000	\$ 14,000
Cellular boosters for apparatus	-	-	7,700
Purchase pagers	5,449	6,000	2,000
TOTAL:	\$ 15,159	\$ 20,000	\$ 23,700

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.

Cellular boosters for apparatus Seven (7) will be purchased at a cost of \$1,100 each.

Five (5) pagers will be purchased from this budget.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

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

SUB-ACCOUNT	Projected	18/19 budget	Proposed
Fire Marshal	\$ 3,060	\$ 3,500	\$ 2,500
Fire Investigation	3,688	3,800	4,800
Programs/Fair/Festival	3,790	5,000	5,000
Community AED Supplies	756	2,500	2,500
TOTAL:	\$ 11,294	\$ 14,800	\$ 14,800

EXPLANATION:

Fire Marshal - publications, subscriptions and dues.

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**

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>18/19 budget</u>	<u>Proposed</u>
<u>Real & Personal Property Insurance</u>	\$ 35,943	\$ 37,485	\$ 40,252
<u>Liability Insurance</u>	15,142	14,500	15,748
TOTAL:	\$ 51,085	\$ 51,985	\$ 56,000

EXPLANATION:

Real & Personal Property Insurance includes auto and property physical damage, earthquake, flood, equipment breakdown, and related business interruption losses. This policy includes crime insurance to cover losses due to employee dishonesty.

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

This year, Special Districts Insurance Services advised that “a combination of national, state and SDIS pool factors resulted in a higher increase in rates than normal.” SDIS property reinsurance rates increased 13%, and liability rates increased an average of 4%.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: UNIFORMS

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>18/19 budget</u>	<u>Proposed</u>
Uniforms & Equipment	\$ 15,323	\$ 20,000	\$ 20,000
TOTAL:	\$ 15,323	\$ 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**

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>18/19 budget</u>	<u>Proposed</u>
Maintenance	\$ 95,500	\$ 95,500	\$ 95,500
Fuel	32,334	38,000	38,000
Tires	1,650	10,000	10,000
TOTALS:	\$ 129,484	\$ 143,500	\$ 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. 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)

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>18/19 budget</u>	<u>Proposed</u>
Office Supplies & Equipment	\$ 5,831	\$ 4,500	\$ 4,500
Postage	1,410	1,500	1,500
Dues & Subscriptions	7,017	8,500	8,500
Attorney Fees	3,439	4,000	4,000
Audit, Payroll & Bank Fees	11,105	12,220	12,600
Mailers	-	3,200	3,200
SUB - TOTAL:	\$ 28,802	\$ 33,920	\$ 34,300

EXPLANATION:

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

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 DISTRICT

BUDGET DETAIL

Name of Account: **ADMINISTRATION** (page 2 of 2)

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>18/19 budget</u>	<u>Proposed</u>
Legal Notices	\$ 245	\$ 1,500	\$ 500
Election Expenses	-	1,500	1,500
Petty Cash	710	1,000	1,000
Administrative Operations	10,779	13,200	13,200
EMS Patient Reimbursement	6,538	5,000	6,000
SUB - TOTAL:	\$ 18,272	\$ 22,200	\$ 22,200
TOTAL ADMINISTRATION:	\$ 47,074	\$ 56,120	\$ 56,500

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 & Visa 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

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>18/19 budget</u>	<u>Proposed</u>
Service Provider Contracts	\$ 33,765	\$ 30,000	\$ 30,000
Data Communications	21,004	14,500	16,500
Hardware	5,719	6,200	6,200
Software	21,850	19,200	19,200
TOTAL:	\$ 82,338	\$ 69,900	\$ 71,900

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**

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>18/19 budget</u>	<u>Proposed</u>
<u>Cleaning & Building Supplies</u>	\$ 4,369	\$ 5,000	\$ 5,000
TOTAL:	\$ 4,369	\$ 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 DETAIL**Name of Account: EMERGENCY OPERATING SUPPLIES**

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>18/19 budget</u>	<u>Proposed</u>
Firefighting Equipment	\$ 58,708	\$ 60,000	\$ 60,000
Special Operations	4,850	5,000	5,000
TOTAL:	\$ 63,558	\$ 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 DISTRICT

BUDGET DETAIL

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

SUB-ACCOUNT	Projected	18/19 budget	Proposed
Building & Grounds Maintenance	\$ 80,710	\$ 124,231	\$ 100,000
Wellness Equipment	1,250	1,500	1,500
TOTAL:	\$ 81,960	\$ 125,731	\$ 101,500

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 2019/20 include finishing the remodel of the Chapman station's kitchen.

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 \$45,000).

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

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

Name of Account: TRAINING

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>18/19 budget</u>	<u>Proposed</u>
Firefighter & EMS Training	\$ 24,630	\$ 45,000	\$ 45,000
Technology Used in Training	6,293	7,000	7,000
Board Member Training	2,317	6,000	6,000
Officer Development/Special	7,868	7,000	7,000
Intern Program	14,720	20,000	20,000
Rent for CRFR Training Facility	25,000	-	15,000
TOTAL:	\$ 80,828	\$ 85,000	\$ 100,000

EXPLANATION:

Firefighter & EMS Training expenses include instructor fees, tuition, per diem, books, lodging, equipment and supplies related to training. The District has a Paramedic Training Policy and supports qualified volunteers with their educational expenses.

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.

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.

Rent for CRFR Training Facility The District now contracts with Columbia River Fire & Rescue to use their facility. This contractual access will count as a credit toward our next ISO rating.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

Name of Account: UTILITIES

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>18/19 budget</u>	<u>Proposed</u>
Electricity	\$ 17,434	\$ 20,000	\$ 20,000
Natural Gas	2,550	2,700	2,700
Water and Sewer	3,580	4,100	4,100
Garbage	1,640	1,900	1,900
Other Heating Fuel	183	2,000	320
Telephone landlines	5,529	6,000	6,000
Cable	430	900	550
TOTAL:	\$ 31,346	\$ 37,600	\$ 35,570

EXPLANATION:

Electricity including Scappoose, Holbrook, Chapman, and Boat House Stations. This expense is stable 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**

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>18/19 budget</u>	<u>Proposed</u>
First Aid Supplies	\$ 61,720	\$ 65,735	\$ 67,735
Operations	10,415	13,000	11,000
EMS Maintenance Contract	6,138	6,765	6,765
EMS Technology	3,264	4,500	4,500
TOTAL:	\$ 81,537	\$ 90,000	\$ 90,000

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. District personnel must be recertified in alternate years. Recertification is currently underway. The next due date will be spring of 2021.

EMS Maintenance Contract. Physio Control maintains the 12-lead ECG machines. Physio Control agreed to maintain 2 LifePak-12s and 2 LifePak-15s for 3 more years, but warned that the LifePak-12 machines would not be maintained after that. The last payment of this contract is in the spring, 2020. The District expects to purchase 2 new LifePak-15 machines before the end of 2019.

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

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>18/19 budget</u>	<u>Proposed</u>
Fire Med	\$ 20,618	\$ 20,000	\$ 23,000
TOTAL:	\$ 20,618	\$ 20,000	\$ 23,000

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 also budgets to receive and pay funds for Life Flight memberships. We had 249 families join Life Flight in 2018/19 at \$65 each, paying a total of \$16,185 to Life Flight from this account. This was an increase of 29 families from the prior year. The 2019/20 proposed budget has been increased to allow for more Life Flight membership receipts and corresponding payments.

In 2018/19, 517 families, including 1,015 citizens, paid for Fire Med memberships. These numbers have increased each year since it began 17 years ago.

Fire Med is a service the Board chooses to offer the citizens of the District. For calendar year 2018, the District credited \$34,284 worth of ambulance bills for 121 patients who were Fire Med members.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: CAPITAL OUTLAY – EQUIPMENT

SUB-ACCOUNT	Projected	18/19 budget	Proposed
Required Equipment	\$ 106,500	\$ 109,940	\$ 141,500
TOTAL:	\$ 106,500	\$ 109,940	\$ 141,500

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.

The District’s increased budget for Capital Outlay reflects a management practice of buying equipment with conflagration receipts from fire apparatus support.

<u>2019-20 Capital Outlay</u>	
Two (2) Life-Pak 15 cardiac monitors	70,000
40 SCBA bottles @ \$1,100 each	44,000
SCBA Bench Test Machine (shared 50/50 CRFR)	10,000
Five (5) STIHL 461 chain saws	5,500
Wood shed for Chapman Station	4,000
Miscellaneous	8,000
TOTAL:	\$ 141,500

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: **EXPENSES – GRANT FUND**

ACCOUNT	Projected	18/19 budget	Proposed
Personnel Services	\$ 6	\$ 6	-
Materials & Services	\$ -	\$ -	165,000
Debt Service to General Fund	\$ 112,944	\$ 112,944	-
TOTAL GRANT EXPENSES	\$ 112,950	\$ 112,950	\$ 165,000

EXPLANATION:

\$100,000 Urban Areas Security Initiative (UASI) grant The Regional Disaster Preparedness Organization wrote a grant to fund a 5-county FAA operations guide for a drone aviation program. The guide will be written by an independent contractor. Scappoose Fire District has agreed to act as fiscal agent and coordinator for this.

\$50,000 Hazardous materials commodity flow study - A risk analysis of the regional transport of hazardous materials.

\$15,000 Functional Exercise – Planning and implementation of a hazardous event response exercise with local and regional partners.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: **RESOURCES RECEIVED – GRANT FUND**

ACCOUNT	Projected	18/19 budget	Proposed
Grant Income	\$ 112,950	\$ 112,950	\$ 165,000
TOTALS:	\$ 112,950	\$ 112,950	\$ 165,000

EXPLANATION:

Grant Income The District has applied for three (3) grants with a reasonable likelihood of success. Accordingly, the budget includes income and appropriations for these possibilities. If a grant is not awarded, the related appropriation will not be funded and therefore cannot be spent.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

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

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>18/19 budget</u>	<u>Proposed</u>
Available Cash on Hand	\$ 144,313	\$ 144,246	\$ 337,252
Grant Income	13,115	-	-
Interest	3,452	2,500	4,500
General Fund Transfer	189,487	189,487	55,463
TOTALS:	\$ 350,367	\$ 336,233	\$ 397,215

EXPLANATION:

Available Cash is the cash in the fund July 1, 2019. 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

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>18/19 budget</u>	<u>Proposed</u>
Fire Apparatus & Equipment	\$ -	\$ 196,233	\$ 207,215
EMS Apparatus & Equipment	13,115	100,000	100,000
Miscellaneous Real Property	-	5,000	5,000
Building Improvements	-	30,000	80,000
Reserved for Future Expenses	-	5,000	5,000
TOTALS:	\$ 13,115	\$ 336,233	\$ 397,215

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.

The District's increased budget for Capital Outlay reflects a management practice of buying equipment with conflagration receipts from fire apparatus support.

Fire Apparatus & Equipment. The District needs a new fire engine (\$600,000) suitable for both structural and wildland fires.

EMS Apparatus & Equipment. The District has set aside these funds for future needs.

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**

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>18/19 budget</u>	<u>Proposed</u>
Available Cash on Hand \$	208,852 \$	209,024 \$	133,644
Interest	4,337	3,510	2,900
General Fund Transfer		-	100,000
TOTAL: \$	213,189 \$	212,534 \$	236,544

EXPLANATION:

Available Cash is the cash in the fund July 1, 2019. 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. A transfer is budgeted for 2019/20 because the fund is below the Board's target level of \$205,000. The transfer amount anticipates expenses for an employee retirement during the budget year.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

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

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>18/19 budget</u>	<u>Proposed</u>
<u>Liability & Service</u>	<u>79,545</u>	<u>207,534</u>	<u>231,544</u>
<u>Reserved for Future Expenses</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
TOTALS:	\$ 79,545	\$ 212,534	\$ 236,544

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. This year the District paid required benefits for one employee retirement. This account also funded the start-up of the Length of Service Awards Plan (LOSAP). The plan start-up included amounts for retroactive earnings credits for qualified volunteers.

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.