



ESTACADA RURAL FIRE DISTRICT 69

Proudly serving Estacada and surrounding communities

P.O. Box 1385 Estacada, OR 97023

(503) 784-5175

Budget Message

Fiscal Year 2021-22

Introduction

This is an exciting year for Estacada Rural Fire District #69 as we 're-start' our Fire District as a stand-alone Fire District after our 18-month contract for services with Clackamas County Fire District #1. We have experienced tremendous community support during this transition, as well as a group of enthusiastic volunteers who have either returned to be Estacada Volunteers and a new group of 20+ Volunteers who are completing their Firefighter 1 Academy.

As this budget is being developed, we are in the process of hiring a new career staff, most to be on-board in early to mid-June.

This transition also creates challenges, both fiscally and operationally. Fiscally, we anticipate over \$500,000 in unanticipated expenses in Fiscal Year 2020-21 to replace expired protective gear for our new and returning Volunteer Firefighters and newly hired Career Staff; payroll costs for personnel to be ready to provide services starting July 1st while we continue to pay for our existing contract with Clackamas County Fire District #1. Other unanticipated costs included medical physicals and background investigations for all active members of our organization, uniforms, training supplies, and associated costs with developing our Administration functions and preparing equipment for service.

Because of these challenges, two separate Supplemental Budgets were required to make the needed funds for the transition available.

As required by Oregon State budget law, this operating budget is balanced between resources and expenditures.

Revenues

The District uses accrual basis for accounting and budgeting. This process requires the District to project and accrue cash carry forward funds for operation from July to November of the next fiscal year. By using the accrual basis of accounting, the District has been able to operate from July to November by utilizing only these funds. Several budgets in the past have utilized the ability to borrow from reserve accounts to fund operations until tax monies have become available. This process requires that funds be returned to the reserve account as soon as tax revenue is received in November. This past fiscal year, Reserve Funds were abolished and will be re-established within this FY2021-22 budget.

The County Tax Assessor estimated an overall growth assessed valuation (AV) for fiscal year 2021-22 between 8% and 9%, including the statutory allowed 3% increase. This budget is conservatively

estimating a 5.0% increase. With the unknowns of any effects of Oregon House Bill 2247 [which, if passed, would allow the County to dismiss any penalty or interest on late tax payments] and the effect of COVID, I've estimated the collection rate for current taxes at a conservative 94%. The District's resources are based on taxes to be levied, and cash carry forward, less the taxes estimated to be uncollectable. The proposed budget provides for the approval of levying the District's permanent tax rate of \$2.4029 per \$1,000 of assessed valuation. For FY2021-22, I've conservatively estimated our tax revenues at \$3,431,441. With our cash carryforward, potential grant revenue and miscellaneous revenue, I've budgeted our total financial resources to be \$5,377,026.

Expenditures

The District's expenditures are divided into four main categories. These include: Personnel Services, Materials and Services, Capital Outlay, and Transfers and Contingencies. A brief description of each follows:

Personnel Services Category: This includes personnel costs for all members of the organization. This includes both career and volunteer costs.

Materials and Services Category: This fund pays all day-to-day expenses required to complete our mission.

Capital Outlay Category: This fund is for large capital expenditures.

Transfers and Contingencies: This includes transfers to reserve funds, contingency funds and the unappropriated ending fund balance.

Within our expenditures, I've strived to increase our Unappropriated Ending Fund Balance [the resources to fund operations between July 1 and November for FY2022-23], increase our Contingency Fund, and start to increase funding to our Capital Reserve Funds. This fiscal year will give us the opportunity to set an updated funding benchmark for the next budget year.

Conclusion

This budget was developed to meet the mission of Estacada Rural Fire District #69 and is based on recommendations from the Fire District Board of Directors, budget laws as well as known or projected operational requirements.

Respectfully submitted

Steve Abel

Resource Calculations

LB-20

Net Working Capital

This is from our FY2020-21 Supplemental Budget 'Unappropriated Ending Fund Balance' which is intended to be the Net Working Capital to carry operations from July 1 until current Property Taxes are received in November. This will most likely be a higher number, which should end with an increased beginning fund balance for FY2022-23, unless changed by a Supplemental Budget this upcoming fiscal year.

Previously Levied Taxes Estimated to be Received

This is a conservative estimate with the unknowns related to both Covid and any losses from last summer's wildfires.

Interest

This is a combination of interest due from past property taxes as well as any investment earnings. Any potential impacts from HB 2247, [which may waive penalties and interest for failure to pay taxes when due] are unknown.

Transferred in From Other Funds

This FY2020-21 we transferred our Reserve Funds into our General Fund for the purpose of financing the transition from Clackamas FD#1 to a stand-alone Estacada Fire District. It is expected that Reserve Funds will be reinstated and financed this fiscal year, which will show in form LB-31 "Transfers, Contingency, UEFB Category.

Misc. Revenue

This category represents expected income from charges for service [such as billing for Motor Vehicle Accidents, Mobilizations, or donations.

Grants

We have applied for America Rescue Plan grants totaling \$280,923 and allowing \$249,977 for any future grants that may be offered by the Oregon Department of Forestry, FEMA or other groups. The expenditures will be shown in either Materials and Services or Capital Purchases, and will not be expended unless grant funds are received.

	ASSESSED VALUATIONS	TAX RATE OF \$2.4029 PER \$1,000 AV	NOTES
2021-22 Table 4A Assessed valuation	\$ 1,524,774,981	\$ 3,663,882	Use Table 4A line 17 Tax year 2021-2022
Statutory 3% Growth	\$ 45,743,249	\$ 109,916	
New Construction Estimated 5%	\$ 76,238,749	\$ 183,194	Construction continues to trend higher than 5%.
TOTAL AV FOR TAX PURPOSES	\$ 1,646,756,979	\$ 3,956,992	
Less 5% for 95% Collection Rate	\$ 82,337,849	\$ 197,850	Collection rate 95.25%
Sub-total	\$ 1,564,419,131	\$ 3,759,143	
Less Compression		\$ (2.73)	
Discounts @2%		\$ 75,183	
TOTAL PROPERTY TAXES TO BE COLLECTED		\$ 3,683,960	

Tax Revenue Computation

	Assessed Valuations	Tax Rate of \$2.4029 per \$1,000 AV	Notes
2020-21 Table 4A Assessed Valuation	\$ 1,435,369,085.00	\$ 3,449,048.37	According to Clackamas County Assessors Office, the AV on the 3/10/2021 memo is incorrect- use table 4A [per phone conversation 4/28/2021 with 'Deena']. This also accounts for the Urban Renewal loss [Table 4A Line 17]
Statutory 3% Growth	\$ 43,061,072.55	\$ 103,471.45	
New Construction Estimated 5%	\$ 71,768,454.25	\$ 172,452.42	Clackamas County Estimates 8 - 9% growth <i>including</i> the 3% statutory allowed increase
		\$ -	
TOTAL AV FOR TAX PURPOSES	\$ 1,550,198,611.80	\$ 3,724,972.24	
Less 6% for 94% Collection Rate	\$ 93,011,916.71	\$ 223,498.33	FY2020-21 Collection Rate was budgeted at 95.25%. The 94% collection rate takes into account potential COVID related tax deferrals
Sub-total	\$ 1,457,186,695.09	\$ 3,501,473.91	
Less Compression Discounts @2%		\$ (3.13)	Table 4A line 27
		\$ 70,029.48	
TOTAL PROPERTY TAXES TO BE COLLECTED		\$ 3,431,441.30	



TAMI LITTLE
COUNTY ASSESSOR

DEPARTMENT OF ASSESSMENT AND TAXATION

DEVELOPMENT SERVICES BUILDING
150 BEAVERCREEK ROAD | OREGON CITY, OR 97045

October 12, 2021

FIRE 069 ESTACADA
ATTN: IAN O'CONNER
PO BOX 1385
ESTACADA, OR 97023

RE: 2021-2022 Tax Levy Certification

Oregon statutes require the Tax Collector to notify each taxing district of the actual amount of taxes imposed for collection.

For your district, we have certified \$3,695,842.91 for collection on the 2021-2022 tax roll of Clackamas County. This amount may include additional tax we collect for your district as a result of property removed from special assessment classification.

I have enclosed a detail listing of your levy for your records. If you have any questions, please call me at (503) 655-8671, extension 7610.

Sincerely,

Tami Little
Clackamas County Assessor

Enclosure



DEPARTMENT OF ASSESSMENT AND TAXATION
DEVELOPMENT SERVICES BUILDING
150 BEAVERCREEK ROAD | OREGON CITY, OR 97045

MEMORANDUM

TO: FIRE 069 ESTACADA
CHRISTINA DAY
FROM: Tami Little, County Assessor
DATE: March 10, 2021
SUBJECT: 2021-2022 Value Growth Estimates

Oregon's property tax system limits the rate of growth of property value subject to taxation. Assessed value grows each year by a statutory 3% growth test on maximum assessed value and by new construction. Below is our estimated percentage of assessed value growth anticipated for your district in the 2021-2022 tax year.

2020-2021
Assessed Value (AV)

\$1,459,275,711

2021-2022
Estimated Growth in (AV)

8 - 9%

Your district's permanent rate and Measure 5 compression loss for certified tax year 2020-21.

- Permanent tax rate: \$2.4029 per \$1,000 of Assessed Value
- Measure 5 compression loss: \$ (\$ 3.13)

The median consolidated tax rate for the general government category within your district is \$6.2916 per thousand dollars of assessed value. Measure 5 tax limits are \$10 per 1,000 in the government category and are calculated individually on every property. Depending on annual adjustments to Real Market Value, Measure 5 limits reducing revenue to districts can vary each year. Compression loss to districts decreases as market values increase

Annexations will cause the growth estimate to vary, so please consider that in your final analysis.

Other Factors can affect AV growth such as possible value reductions from appeals or changes in State industrial and Public Utility values outside of our authority. Due to these unknown changes, we take a conservative approach in our estimate.

This is only an estimate of Assessed Value growth and is intended to provide some assistance in your budgeting process. Please let us know if you have any questions.

TL/dlm

TABLE 4a - DETAIL OF TAXING DISTRICT LEVIES

Tax Year 2020-21

NOTE: Where urban renewal increment value impacts the district, report any reduced rate levies on a separate table 4a.

County: _____

1 Taxing District Code	30022000
2 Taxing District Name	FD 69 ESTACADA
3 Counties in which District lies	CLACKAMAS

	PERMANENT	LOCAL OPTION	UR SPECIAL LEVY	BONDS	TOTAL
	Inside M5 Limit	Inside M5 Limit	Inside M5 Limit	Outside M5 Limit	

4 Levy Approved Before or After 10/6/01

Ad Valorem Tax Levies

5 Permanent Levy (if dollar amount)					
6 Local Option Levy (if dollar amount)*					
7 "GAP" Bond Levy					
8 Urban Renewal Special Levy					
9 Bond Levy*					
10 TOTAL DOLLAR LEVY (add lines 5 thru 9)					

Adjustments

11 Amount Raised in Other Counties					
12 NET DOLLAR LEVY FOR TAX RATE (line 10 minus line 11)					

Taxable Property Value (if an urban renewal plan is involved, report reduced rate levies separately)

13 Total Assessed Value		1,460,556,187
14 Add: Non-Profit Housing Value		4,635,718
15 Add: Fish and Wildlife Value		
16 Subtract: Urban Renewal Increment (amt. used only)**		-29,822,820
17 VALUE TO COMPUTE THE TAX RATE		1,435,369,085

Tax Computations

Tax Rate (for dollar levies, line 12 divided by line 17)***

19 Amount Tax Rate Will Raise (line 17 times line 18)	2.4029		2.4029
20 Truncation Loss (for dollar levies only) (line 19 minus line 12)	3,449,048.37		3,449,048.37
21 Total Timber Offset Amount (county district only)			
22 Timber Tax Rate (line 21 divided by line 17)			
23 Billing Rate (line 18 minus line 22)	2.4029		2.4029
24 Calculated Tax for Extension for District (line 23 times line 17)	3,449,048.37		3,449,048.37
24a Gain from UR Division of Tax Rate Truncation	24.82		24.82
24b Gain or Loss from UR Division of Tax Across Counties			
24c Net Tax for Extension (19 + 24a + 24b)	3,449,073.19		3,449,073.19
25 Actual Tax Extended for District (xTax)	3,449,073.19		3,449,073.19
26 District's Gain or Loss from Individual Extension (25 - 24c)	-		-
27 District's Compression Loss (Enter as a negative number)****	(3.13)		(3.13)
28 DISTRICT TAXES IMPOSED (line 24c+line 26+line 27) (ITax)	3,449,070.06		3,449,070.06

Additional Taxes/Penalties

29 Farmland (ORS 308A.703)		17,818.62	
30 Forestland (ORS 308A.703)		6,791.13	
31 Small Tract Forestland (STF) (ORS 308A.703)			
32 Open Space (ORS 308.770)			
33			
34 Historic Property (ORS 358.525)			
35 Other <u>Adjudicated Judgement</u> (ORS 311.205(1)(d))			
36 Late Filing Fee County Only (ORS 308.302)			
37 Roll Corrections (ORS 311.206), incl. omitted property/other roll corrections, but excl. roll corrections under ORS 311.208.		6,711.46	
38 TOTAL ADDITIONAL TAXES/PENALTIES (lines 29 thru 37)		31,321.21	31,321.21

39 TOTAL TO BE RECEIVED (line 28 plus line 38)	3,449,070.06	0.00	0.00	31,321.21	3,480,391.27
40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]					0.0036171839

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Estacada Rural Fire District # Clackamas, State of Oregon,
(District name) (County)

on the budget for the fiscal year July 1, 2021 to June 30, 2022, will be held at 445 SE Currin St. and Via Zoom.
(Location)

The meeting will take place on May 13 and May 27, 2021 at 7:00 a.m. p.m.,
(Date)

The purpose of the meeting is to receive the budget message. This is a public meeting where deliberation of the Budget Committee will take place.

An additional, separate meeting of the Budget Committee will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on

June 10, 2021 at 7:00 a.m. p.m., held at 445 SE Currin St. and via Zoom
(Date) (Location)

A copy of the budget document may be inspected or obtained on or after May 28, 2021
(Date)

at 445 SE Currin Street Estacada, between the hours of 8:30 a.m. p.m. and 4:30 a.m. p.m.,
(Location)

Tax Revenue Calculations

Table 4A

Table 4A is the County provided document that states their Assessed Valuation of the Fire District. You'll note that the date on the Table 4A is Tax Year 2020-21. These are always one tax-year behind.

We had received a letter from the County dated March 10, 2021 with a different AV. In a conversation with the Clackamas County Assessor's Office, I was advised to use the AV in the Table 4A.

Urban Renewal

The City of Estacada has 'Estacada Urban Renewal Agency' [EURA] funded with Tax Incremental Financing. This is a 20-year project started in 2007; due to expire in 2027. Property taxes within the Urban Renewal Area are 'frozen', and the 3% statutory AV increases, plus other increases are used to fund the Urban Renewal project. Line 16 on Table 4A shows the FY2020-21 AV that is subtracted from our tax roll. For the upcoming FY2021-22, this represents an estimated \$74,000+ loss in revenue to the Fire District.

Increases in Assessed Valuation

The basis for our FY2021-22 property tax collections is on line 17 on Table 4A. We are limited by statute to no more than a 3% increase in AV, plus any new construction. The March 10, 2021 letter from the County estimates a 8% to 9% growth in AV this upcoming fiscal year. Verifying with the County, I'm told that this range includes the 3% statutory authorized increase- meaning an estimated 5% to 6% increase due to new construction added to the tax rolls. My tax revenue calculation has taken a conservative 5% increase due to new construction, plus the 3% statutory authorize increase, for total of 8% projected increase in AV. While Measure 50 discusses 'Real Market Values', for the purposes of projecting our revenues, I have utilized the Table 4A Assessed Valuations.

Collection Rate

Estimates over the previous year's show a 95% collection rate. I'm unable to calculate this past fiscal year collection rate, in that it was over 100% due to growth in the area. With unknowns due to COVID and impact from the wildfires and possible legislation [HB 2247 A] that allows counties to waive penalties and interest charges for failure to pay taxes when due. A revenue impact statement has not yet been released. I'm proposing a 94% collection rate for budgetary purposes.

Compression

Oregon Measure 5 limits the property tax burden to property tax payers to no more than \$10 per \$1,000 of Assessed Valuation. If the overall taxing districts exceed the \$10/\$1,000 limit, each taxing district has their tax rate 'compressed' to bring the overall burden to \$10/\$1,000 or less. While Estacada Fire District is currently in 'compression', the financial impact is minimal.

Discounts

Property tax payers may receive a 3% discount on their property taxes if paid in full by November 15, or a 2% discount if 2/3rds are paid by November 15 and the last 1/3 paid by May 15. For the purpose of projections, I've used an overall 2% discount.

Requirements Summary

ALLOCATED to an organizational unit or program & activity.

General Fund
(Fund)

Estacada Rural Fire District #69
(Name of Municipal Corporation)

1	Historical data		Adopted budget this year year 20 <u>20</u> - <u>21</u>	Requirements for (Name of program or organizational unit)	Budget for next year 20 <u>21</u> - <u>22</u>		
	Actual	First preceding year 20 <u>19</u> - <u>20</u>			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
2	2,239,605	2,544,959	212,246	Personnel services			
3	0	0	0	Regular Personnel Services	2,089,016		
4				Grant Funded Positions	0		
5							
6							
7							
8				Total personnel services	2,089,016		
9	2,239,605	2,544,959	212,246	Total full-time equivalent (FTE)	15.75		
10				Materials and services			
11	740,468	726,642	2,993,037	Regular Materials & Services Items	705,410		
12	0	0	0	Grant Funded Materials & Services	85,000		
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27	740,468	726,642	2,993,037	Total materials and services	790,410		
28				Capital outlay			
29	0	0	0	Capital Outlay Items	373,400		
30							
31							
32							
33							
34	0	0	0	Total capital outlay	373,400		
35	2,890,073	3,271,601	3,205,283	Organizational unit / Activity total	3,252,826		

Requirements Summary
NOT ALLOCATED to an organizational unit or program.

General Fund
(Fund)

Estacada Rural Fire District #69
(Name of Municipal Corporation)

	Historical data			Requirements description	Budget for next year 2021-22		
	Actual	First preceding Year 2019-20	Adopted budget this year 2020-21		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1				Personnel services - Not allocated			
2	0	0	0		0		
3							
4	0	0	0	Total personnel services			
5				Total full-time equivalent (FTE)	0		
6				Materials and services - Not allocated			
7	0	0	0		0		
8							
9	0	0	0	Total materials and services	0		
10				Capital outlay - Not allocated			
11	0	0	0		0		
12							
13	0	0	0	Total capital outlay	0		
14				Debt service			
15	0	0	0		0		
16							
17	0	0	0	Total debt service			
18				Special payments			
19	0	0	0		0		
20							
21	0	0	0	Total special payments			
22				Interfund transfers			
23	175,000	122,000	20,000	Transfer to Apparatus Reserve	274,200		
24				Transfer to Communications/IT	50,000		
25				Transfer to Facilities	50,000		
26				Transfer to Fire/Rescue/EMS	100,000		
27							
28	175,000	122,000	20,000	Total interfund transfers	474,200		
29			56,000	Operating contingency	250,000		
30			0	Reserved for future expenditure	0		
31			1,333,290	Unappropriated ending balance	1,400,000		
32			575,326	Total requirements NOT ALLOCATED	0		
33				Total requirements for ALL org. units/programs within fund			
34				Ending balance (prior years)			
35	3,102,073	4,941,547	5,189,899	Total requirements	5,377,026		

Resources

General Fund (Fund) Estacada Rural Fire District #69
(Name of Municipal Corporation)

Line Item	Historical data			Resource description	Budget for next year 2021-22	
	Actual	Adopted budget this year	Adopted by		Proposed by	Adopted by
	Second preceding year 2018-19	First preceding year 2019-20	Budget Officer		Budget Committee	Governing Body
1				1 Available cash on hand* (cash basis), or		
2	1,712,428	1,415,000*	1,543,131	2 Net working capital (accrual basis)	1,364,185	
3	56,784	39,254	36,513	3 Previously levied taxes estimated to be received	30,000	
4	-	5,215	3,500	4 Interest	500	
5	-	-	343,973	5 Transferred in from other funds		
6				6 Other resources		
7	116,248	111,252	30,000	7 Misc. Revenue	20,000	
8	-	330,889	0	8 Grants	530,900	
9	-	60,384		9 Sale of Capital Assets	0	
10				10		
11				11		
12				12		
13				13		
14				14		
15				15		
16				16		
17				17		
18				18		
19				19		
20				20		
21				21		
22				22		
23				23		
24				24		
25				25		
26				26		
27				27		
28				28		
29	1,885,460	1,961,994	1,957,117	29 Total resources, except taxes to be levied	1,945,585	
30			3,232,782	30 Taxes estimated to be received	3,431,441	
31	2,773,980	3,258,092		31 Taxes collected in year levied		
32	4,659,440	5,220,086	5,189,899	32 Total resources	5,377,026	

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year.

Materials and Services Comments

Introduction

This year's M&S estimates are more difficult than usual, in that we don't have reliable historical data to work from, with the past 18-months being in a contract for services with Clackamas County Fire District #1. This current fiscal year [FY2020-21] was originally a full contract for services, but a supplemental budget was approved in December 2020 which moved some funds to Personnel Services as well as additional funds to Materials and Services. As second Supplemental Budget will be presented to represent a 'Transition Budget', which is represented in the FY2020-21 column. The FY2019-20 column represents the budgeted resources instead of 'actuals', in that the data is not available.

Professional Fees

We expect the need to negotiate a Collective Bargaining Agreement with our newly hired career staff, so this line item includes costs for that project, along with a needed Medical Program Director in order for us to deliver Emergency Medical Services, as well as funds for an audit. The additional 'Misc.' amount is a placeholder for any studies that may be needed or other unanticipated 'Professional Services'..

Buildings/Grounds Maintenance & Supplies

This line item includes cleaning supplies, anticipated costs to repair the water line to the small house behind the Admin Building, make repairs to our training facility as well as general maintenance costs.

Training Supplies

As we re-start Estacada Fire District, we will need supplies for an Emergency Medical Responder certification program, CPR recertification supplies, supplies for our planned September Recruit Academy, as well as ongoing training.

Furniture Replacement

As we move back into the Fire Stations as well as the office spaces, this is a placeholder for any needed replacement furniture.

Volunteer Recognition/Awards/Banquet

As we move into this fiscal year, we are placing an emphasis on our volunteer programs, and this line item provides for any awards and recognitions as well as an annual banquet to celebrate and thank our volunteers and staff for their efforts.

Information Services

Our plan is to migrate to Office 365 for additional security and records retention, as well as update our firewall capabilities. We are upgrading our records management system as well as providing solutions for our volunteers to receive alarms as well as updating on their responses.

Expense	Proposed	
Election Expenses ✓	\$10,000	
Office Supplies/Equipment/Copier Lease/Printing/Postage ✓	\$16,000	
Insurance [Property] ✓	\$40,000	
Professional Fees ✓	\$105,600	Attorney [\$60,000], Medical Program Director [\$15,600], Audit [\$20,000], Misc. [\$10,000]
Apparatus & Equipment Maint. ✓	\$65,000	
Gas, Fuel, Lubricants ✓	\$40,000	
Radio Equipment & Maintenance ✓	\$3,500	
Buildings/Grounds Maint. & Supplies ✓	\$30,000	Includes Training Center Repairs & Maintenance
Utilities ✓	\$45,000	
Training [Classes/Recert/Travel] ✓	\$15,000	
Dispatch Services ✓	\$125,000	C-Com [\$83,500]; C-800 fees [\$27,300], MDC's
Subscriptions, Dues, Fees ✓	\$8,000	OFDDA, SDAO, Clackamas Fire Chiefs, NFPA, Oregon Vol FF Assn
Medical Supplies ✓	\$35,000	
General Operating Expenses ✓	\$8,000	
Training Supplies & Maintenance ✓	\$6,150	Includes manuals & supplies for academy, EMS training supplies
Personal Protective Equipment ✓	\$25,000	
Fire Prevention/Public Education ✓	\$6,500	
Support Services Equip. & Supplies ✓	\$3,000	
Firefighting Equip. & Maintenance ✓	\$25,000	Includes hose & ladder testing; SCBA flow tests
Furniture Replacement ✓	\$10,000	
Vol. Recognition/Awards/Banquet ✓	\$12,000	
Uniforms ✓	\$16,000	
Health, Wellnes & Safety Programs ✓	\$5,500	
Information Systems/Software/Alarm Monitoring ✓	\$50,160	IT/3Dub [\$37,285]; Emergency Reporting [\$6,000]; Net-Duty [[\$1,250]]; Target Solutions [\$5,400]; Misc [\$225]
Sub-Total	\$705,410	General Operating Fund Total excluding Grant funding
Wildland Fire Protection Equip.	\$74,200	Grant Funded- only expended if ARPA Grant funds received
EMS Response Equipment	\$10,800	Grant Funded- only expended if ARPA Grant funds received- remaining equipment in Capital Outlay
Grant Funded	\$85,000	
Total Materials & Services	\$790,410	

Steve Abel

From: Kerry Lafferty <kerry@threedub.com>
Date: Wednesday, May 12, 2021 2:30 PM
To: Steve Abel
Subject: Numbers

Steve,

Per our phone conversation:

Support Agreement between 3 Dub and EFD will be approx. \$1500 per month. Cost on this will fluctuate if email users increase.

Implementation for email time is estimated at \$1140.00

This takes care of quote 2527 = \$18000.00 Annually (Does not include \$1140 deployment)

Quote 2548:

Server and Licensing = \$7536.00

Quote 2550:

Replace/Refresh and upgrade Firewalls and Access Points = \$8059.00

Quote 2551:

Workstation Quote = \$849.00 Each. Also need to point out subject to availability. Hardware components have been in and out of various shortages due to covid

Total of these numbers:

\$35,584.00

I welcome any comments or input you may have.

Thanks

Kerry

--

Kerry Lafferty

3 Dub IT Services | www.3dub.com

Office: [503.912.1465](tel:503.912.1465)

Detailed Requirements

General Fund

(Fund)

1	Historical data			Requirements for Materials & Services (Name of program or organizational unit)	Budget for next year 2021-22		
	Actual		Adopted budget this year 2020-21		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second preceding year 2018-20	First preceding year 2019-20					
1	1,776	6,000	10,000	1 Election Expenses	10,000		1
2	12,147	14,000		2 Office Supplies/Equipment/Postage	16,000		2
3	28,665	32,500		3 Insurance (Property/Auto)	40,000		3
4	318,323	185,382	2,865,941	4 Professional Fees	105,500		4
5	46,303	59,000		5 Apparatus & Equipment Maintenance	65,000		5
6	21,815	30,000		6 Gas, Fuels & Lubricants	40,000		6
7	39	4,000		7 Radio Equipment & Maintenance	3,500		7
8	40,046	20,000		8 Buildings/Grounds Maintenance & Supplies	30,000		8
9	37,350	45,000		9 Utilities [Elec/Water/Sewer/Garbage/Cell	45,000		9
10	7,198	10,000		10 Training [Tuition, Instructors, Travel]	20,000		10
11	114,522	123,760		11 Dispatch Services/Radio Systems/C-800	125,000		11
12	7,317	8,000		12 Subscriptions/Dues/Annual Fees	8,000		12
13	23,884	38,000		13 Medical Supplies	35,000		13
14	10,459	11,000	117,096	14 General Operating Expenses	8,000		14
15	653	3,500		15 Training Supplies & Maintenance	6,150		15
16	4,585	10,000		16 Personal Protective Equipment	25,000		16
17	1,509	5,500		17 Fire Prevention/Public Education/Relations	6,500		17
18	716	3,000		18 Support Services Equipment & Supplies	3,000		18
19	8,323	27,500		19 Firefighting Equipment & Maintenance	25,000		19
20	0	5,000		20 Furniture Replacement	10,000		20
21	8,992	8,000		21 Vol Recognition, Awards, Banquet	12,000		21
22	10,438	20,000		22 Uniforms	16,000		22
23	4,478	7,500		23 Health, Wellness & Safety Programs	5,500		23
24	30,930	50,000		24 Information Systems	50,160		24
25				25 Wildland & EMS Grant Funded	85,000		25
26				26			26
27				27			27
28				28			28
29				29			29
30				30			30
31				31 Total full time equivalent (FTE)*			31
32				32 Ending balance (prior years)			32
33	740,468	726,642	2,993,037	33 Unappropriated ending fund balance			33
				Total requirements	790,410		

*When budgeting for personnel services expenditures, include number of related FTE positions.

Personnel Services Calculations

Salaries

Each of the salaries represents Fire Board approved wages for each of the positions as of 5/11/2021. Each position is anticipated to be for a full 12-months with the exception of the Division Chief-Fire Marshal at 10-months.

Retirement-PERS

Each of the positions include the 6% Employer 'pick-up' of the Employee portion of PERS. While no operations employees are yet hired, this budget includes 26.85% for the Chief Officers [budgeting for Tier1-2]; 19.79% for Lieutenants and Firefighters [OPSRP rate] and 26.85% for the Administrative Manager [Tier 2 employee] and 15.43% for the Administrative Assistant. Our PERS rates should be stable for 2-years.

Worker Comp Insurance

This rate is dependent on how many employees, including volunteers that we'll have this next Fiscal Year. In meeting with our insurance broker, based on our estimates, \$40,000 is a reasonable amount to budget for this purpose.

Medical Insurance

Our cost estimates are based on moving to OFDA 'Option 5' Regence with a \$2,500 deductible. To offset the difference between a \$500 deductible and the high deductible plan, a 'MERP' reimbursement plan is budgeted to make up the difference between the deductible.

As of 5/11/2021, the Fire Chief is covered for family at 100% employer paid as per anticipated employment agreement. All other employees are budgeted at 90% with an average between employee and spouse and employee and family rates.

MERP

Our Medical Insurance Broker provided 'worst case' estimates regarding the payment between the lower and higher deductibles. With the unknowns at this point, I've budgeted \$48,000 to the MERP. This is anticipated that only the actual payouts will need to be replenished each year.

LOSAP

This is the 'Length of Service' program for our volunteer firefighters. If we maintain the same program as before, the maximum dollar amount to any volunteer is \$3,000 annually. With the increased number of volunteers, I've recommended a budget of \$96,000.

Duty Officer Program

This program is designed to provide a stipend to qualified volunteer fire officers to fill the duty officer program. It's budgeted at \$250 per weekend duty shift, \$25 per weeknight shift, plus an extra \$100 for any holiday shifts.

Detail Requirements

General Fund

(Fund)

Historical data		Adopted budget this year 20 ²⁰ - ²¹	Requirements for Personnel Services (Name of program or organizational unit)	Budget for next year 20 ²¹ - ²²	
Actual	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body
Second preceding year 20 ¹⁸ - ¹⁹	First preceding year 20 ¹⁹ - ²⁰				
1	131,615	31,250	1 Fire Chief	131,000	
2	130,030	7,980	2 Division Chief- Operations & Training	95,000	
3	0	0	3 Division Chief- Fire Marshal	90,000	
4	306,912	18,750	4 Lieutenant/Paramedic	214,500	
5	702,902	16,260	5 Firefighter/Paramedic/Apparatus Operator	195,000	
6	0	15,260	6 Firefighter/EMT/Apparatus Operator	183,000	
7	70,367	6,000	7 Administrative Manager	48,000	
8	44,128	1,200	8 Administrative Assistant	27,000	
9	146,221	25,000	9 Overtime/Extra Wages	150,000	
10	296,778	27,030	10 PERS- Retirement	252,288	
11	68,403	5,926	11 Workers Compensation	40,630	
12	117,211	10,009	12 FICA- Medicare & Social Security	88,045	
13	11,274	1,019	13 Tri-Met Tax	8,967	
14	68,000	0	14 Volunteer Program- LOSAP	96,000	
15	8,500	1,407	15 Life Insurance, AD&D	3,372	
16	363,075	4,300	16 Career Medical & Dental Insurance	292,000	
17	0	0	17 MERP- Medical Expense Reimbursement	48,000	
18	23,043	0	18 Career Dental Insurance	0	
19	31,500	18,000	19 Physical Exams & Employee Assistance	24,800	
20	25,000	3,651	20 Unemployment Insurance	26,723	
21	0	1,600	21 Background Checks	1,290	
22					
23					
24					
25					
26					
27					
28					
29					
30					
31				15.75	
32					
33	2,239,605	2,544,959	Total requirements	2,089,016	

*When budgeting for personnel services expenditures, include number of related FTE positions.

FY2021-22
Personnel Services Computation

Expenses	Annual Salary	Monthly	Duration in Months	Number of Positions	Total Annual for all positions	Retirement PERS	Workers Comp	FICA @ 7.6%	Tri-Met Tax @ .774%	Medical Insurance	Unemployment @ 3.5%	Medical Physicals & EAP	Backgrounds	Insurance AD&D & Health	LOSAP	TOTALS
Fire Chief	\$131,000	\$10,916.67	12.00	1.00	\$131,000	\$35,174	\$5,240	\$9,956	\$1,014	\$26,400	\$4,585	\$900	\$0	\$142		\$214,411
Division Chief Ops & Training	\$95,000	\$7,916.67	12.00	1.00	\$95,000	\$25,508	\$3,800	\$7,220	\$735	\$24,000	\$3,325	\$900	\$0	\$142		\$160,630
Division Chief - Fire Marshal	\$90,000	\$7,500.00	10.00	1.00	\$90,000	\$24,165	\$3,600	\$6,840	\$697	\$20,000	\$3,150	\$900	\$50	\$118		\$149,520
Lieutenants	\$71,500	\$5,958.33	12.00	3.00	\$214,600	\$42,450	\$8,580	\$16,302	\$1,660	\$66,600	\$2,503	\$2,700	\$50	\$426		\$355,771
FF/Paramedic	\$65,000	\$5,416.67	12.00	3.00	\$195,000	\$38,591	\$7,800	\$14,820	\$1,509	\$66,600	\$2,275	\$2,700	\$50	\$426		\$329,771
FF/EMT	\$61,000	\$5,083.33	12.00	3.00	\$183,000	\$36,216	\$6,405	\$13,908	\$1,416	\$66,600	\$2,135	\$2,700	\$90	\$426		\$312,896
Admin Manager	\$48,000	\$4,000.00	12.00	1.00	\$48,000	\$12,888	\$58	\$3,648	\$372	\$22,200	\$1,680			\$142		\$88,987
Admin Asst	\$27,000	\$2,250.00	12.00	0.75	\$27,000	\$4,166	\$32	\$2,052	\$209	\$0	\$945			\$142		\$34,597
Extra Wages & OT	\$150,000	\$12,500	12.00	1.00	\$150,000	\$28,185	\$5,115	\$11,400	\$1,161	\$0	\$5,250					\$201,111
MERP										\$48,000						\$48,000
Volunteers												\$14,000	\$1,000		\$96,000	\$112,407
Duty Officer Program	\$25,000	\$2,083	12.00	1.00	\$25,000	\$4,948	\$0	\$1,900	\$194		\$875					\$32,916
Student Program	\$48,000	\$4,000	12.00	6.00	\$48,000											\$48,000
Stipends				(6.00)												\$2,089,016
FTE's			FTE'S	15.75												
TOTALS	TOTALS				\$1,206,500	\$252,288	\$40,630	\$85,046	\$8,957	\$340,400	\$26,723	\$24,800	\$1,290	\$3,372	\$96,000	\$2,089,016

Payroll tax

-0-

5150

Summary of PERS Employer Contribution Rates

Rates shown reflect the effect of side account rate offsets and retiree healthcare contributions,
and exclude contributions to the IAP and debt service for pension obligation bonds.

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/19 - 6/30/21			Net Employer Contribution Rate 7/1/21 - 6/30/23		
		Tier 1/ Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Tier 2 Payroll (reflects 2.45% member redirect offset)	OPSRP General Service Payroll (reflects 0.70% member redirect offset)	OPSRP Police and Fire Payroll
SLGRP (Default Tier 1/Tier 2 Rates)							
Special Districts							
2718	Curry Library	7.80%	3.50%	8.13%	14.84%	9.47%	13.83%
2676	Deep Bay Rural Fire Protection District	22.10%	18.18%	22.81%	31.95%	20.83%	24.89%
2642	Claxton Rural Fire Protection District	21.12%	13.83%	18.26%	34.82%	19.88%	23.91%
2557	Estacada Fire Department	21.41%	7.49%	12.12%	30.86%	9.43%	13.79%
2112	Eugene Water & Electric Board	19.16%	13.78%	18.42%	19.36%	15.94%	20.30%
2708	Fairview Water District	23.01%	15.82%	20.16%	34.24%	19.17%	23.63%
2789	Farmers Irrigation District	14.48%	7.03%	11.55%	16.10%	11.04%	15.49%
2824	Glida Fire Department	31.41%	17.48%	22.12%	29.80%	20.16%	24.91%
2511	Grants Pass Irrigation District	28.31%	10.48%	24.11%	36.96%	21.86%	26.25%
2784	Greater St. Helens Aquatic District	20.87%	16.27%	20.80%	31.36%	18.83%	23.13%
2765	Green Sanitary	23.47%	16.97%	21.00%	32.88%	19.88%	23.94%
2835	Hanney Hospital	21.79%	16.73%	21.96%	31.70%	19.96%	23.36%
2818	Hatsburg Fire-Rescue	28.48%	17.77%	22.40%	36.67%	20.30%	24.46%
2838	High Desert Parks & Recreation District	28.40%	18.81%	23.54%	34.88%	21.22%	23.89%
	Home Forward	20.89%	14.86%	10.89%	21.66%	17.64%	21.93%
2607	Hoodland Fire District #74	28.22%	17.18%	21.81%	28.26%	18.70%	24.05%
2510	Horseshoe Irrigation District	27.70%	20.21%	24.84%	37.03%	22.33%	26.30%
2773	Housing Authority of Jackson County	23.46%	18.53%	23.16%	33.44%	20.75%	23.11%
2829	Hubbard Rural Fire Protection District	N/A	N/A	N/A	26.36%	18.88%	19.84%
2886	Idanha-Detroit Rural Fire Protection District	27.70%	20.21%	24.84%	37.03%	22.33%	26.30%
2364	Illinois Valley Fire District	32.04%	10.89%	16.43%	33.82%	14.27%	18.93%
2651	Imbler Rural Fire Protection District	38.06%	19.14%	23.77%	38.82%	21.40%	23.76%
2716	Jackson County Fire District #3	24.83%	12.62%	17.80%	34.17%	14.46%	18.88%
2620	Jackson County Fire District #4	24.13%	20.21%	24.84%	37.03%	22.33%	26.30%
2641	Jackson County Vector Control District	23.64%	16.18%	20.78%	34.53%	18.46%	23.92%
2712	Jackson County EMS	23.08%	19.79%	23.42%	33.26%	20.93%	23.29%
2846	Jefferson County Library District	24.88%	10.80%	24.23%	33.83%	21.15%	23.91%
2361	Jefferson Rural Fire Protection District	19.88%	3.80%	13.43%	18.43%	13.56%	14.86%
2763	Junction City Fire Department	28.42%	17.48%	22.09%	31.43%	19.10%	23.45%
2359	Kestor Fire Department	27.63%	15.96%	20.09%	38.89%	18.41%	22.77%
2710	Klamath County Emergency Communications District	28.41%	20.84%	26.17%	35.69%	22.16%	26.91%
2721	Klamath Housing Authority	19.63%	13.38%	19.98%	21.25%	18.82%	23.28%
2624	Klamath Vector Control	38.10%	23.81%	27.84%	29.13%	24.06%	28.42%
2379	La Pine Rural Fire Protection District	27.98%	18.80%	20.13%	37.64%	18.08%	22.44%
2768	Lake County Library District	27.11%	18.34%	23.87%	36.85%	21.46%	26.95%
	Lena Council of Governments	28.48%	18.77%	23.40%	36.40%	20.78%	26.14%
	Lena Fire Authority	20.71%	18.27%	22.00%	30.26%	20.96%	24.92%

October 2020

Estacada Fire Department/2557
Oregon Public Employees Retirement System

As part of our engagement with the Oregon Public Employees Retirement Board, we performed a system-wide actuarial valuation of the Oregon Public Employees Retirement System ("PERS" or "the System") as of December 31, 2019. The attached report, which is an informational supplement to the system-wide report, provides you with employer-specific contribution rates that will become effective July 1, 2021. Information to assist you in preparing your required financial reporting disclosures under Statement 68 and Statement 75 of the Governmental Accounting Standards Board (GASB) will be provided separately by PERS and is not included in this report.

This report reflects the System's benefit provisions in effect as of December 31, 2019, including Senate Bill 1049 which was enacted in June 2019. The report also reflects the Tier 1/Tier 2 reamortization provisions of Senate Bill 1049. The full development of the valuation results for the Tier 1/Tier 2 State and Local Government Rate Pool (SLGRP), OPSRP, Retiree Health Insurance Account (RHIA), and Retiree Health Insurance Premium Account (RHIPA) programs can be found in the separate system-wide actuarial valuation report. Costs of the IAP (Individual Account Program) are not included in this or the system-wide actuarial valuation report. Further, costs of pension obligation bond payments are not included in this or the system-wide actuarial valuation report.

If you have any questions about this report, please contact actuarial.services@pers.state.or.us.

Contents of Report

The executive summary provides the basic information you need including:

- Contribution rates for Tier 1/Tier 2, OPSRP general service, and OPSRP police and fire payroll, and
- A summary of principal valuation results.

The remainder of the report provides additional information including:

- Employer-specific weighted average Tier 1/Tier 2 normal cost rates,
- Transition liability or surplus balances and rate calculation,
- Side account balances, transactions, and rate relief,
- A brief summary of methods and assumptions, and
- A brief summary of any changes in System benefit provisions.

Additional information is provided in the system-wide actuarial valuation report, which is available at www.oregon.gov/PERS/Pages/Financials/Actuarial-Financial-Information.aspx.

October 2020

Estacada Fire Department/2557

In preparing this report, we relied, without audit, on information (some oral and some in writing) supplied by the System's staff. This information includes, but is not limited to, System benefit provisions as defined by statute, member census data, and financial information. We found this information to be reasonably consistent and comparable with information used for other purposes. The valuation results depend on the integrity of this information. If any of this information is inaccurate or incomplete, our results may be different and our calculations may need to be revised.

All costs, liabilities, rates of interest, and other factors for the System have been determined on the basis of actuarial assumptions and methods which are individually reasonable (taking into account the experience of the System and reasonable expectations) and which, in combination, offer a reasonable estimate of anticipated experience affecting the System.

A valuation report is only an estimate of the System's financial condition as of a single date. It can neither predict the System's future condition nor guarantee future financial soundness. Actuarial valuations do not affect the ultimate cost of System benefits, only the timing of System contributions. While a valuation is based on an array of individually reasonable assumptions, other assumption sets may also be reasonable and valuation results based on those assumptions would be different. No one set of assumptions is uniquely correct.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: System experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the System's funded status); and changes in System benefit provisions or applicable law. Due to the limited scope of this assignment, we did not perform an analysis of the potential range of future measurements. The Board has the final decision regarding the appropriateness of the assumptions and adopted them as indicated in October 2019.

The actuarial computations presented in this report are for purposes of determining the contribution rates effective from July 2021 to June 2023 for System employers. The calculations in the enclosed report have been made on a basis consistent with our understanding of the System's funding requirements and goals, and with our understanding of the System benefit provisions described in the appendices of this report. Determinations for other purposes may be significantly different from the results contained in this report. Accordingly, additional determinations may be needed for other purposes.



October 2020

Estacada Fire Department/2557

This report is prepared solely for the use and benefit of the Oregon Public Employees Retirement System, the employer named above, or its auditors solely for the purpose of completing an audit related to the matters herein. To the extent that this report is not subject to disclosure under applicable public records laws, it may not be provided to other third parties without Milliman's prior written consent. Milliman does not intend to benefit or create a legal duty to any third party recipient of this report. Milliman's consent to release this report to any third party may be conditioned on the third party signing a release except for situations where such release is prohibited by law.

No third party recipient of this report should rely upon Milliman's work contained herein. Such recipients should engage qualified professionals for advice appropriate to their own specific needs.

The consultants who worked on this assignment are actuaries. Milliman's advice is not intended to be a substitute for qualified legal or accounting counsel.

The signing actuaries are independent of the System. We are not aware of any relationship that would impair the objectivity of our work.

On the basis of the foregoing, we hereby certify that, to the best of our knowledge and belief, this report is complete and accurate and has been prepared in accordance with generally recognized and accepted actuarial principles and practices which are consistent with the principles prescribed by the Actuarial Standards Board and the Code of Professional Conduct and Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States published by the American Academy of Actuaries. We are members of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein. Assumptions related to the healthcare trend (cost inflation) rates for the RHIPA program discussed in this report were determined by Milliman actuaries qualified in such matters.

Additional information is provided in the system-wide actuarial valuation report.

Sincerely,

Matt Larrabee, FSA, EA, MAAA
Principal and Consulting Actuary

Scott Preppernau, FSA, EA, MAAA
Principal and Consulting Actuary



ACTUARIAL VALUATION REPORT DECEMBER 31, 2019

OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM

STATE AND LOCAL GOVERNMENT RATE POOL

Estacada Fire Department -- #2557

October 2020

This work product was prepared solely for Oregon Public Employees Retirement System for the purposes stated herein, and may not be appropriate to use for other purposes. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work. Milliman recommends that third parties be aided by their own actuary or other qualified professional when reviewing the Milliman work product.

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Executive Summary

Milliman has prepared this report for Estacada Fire Department to:

- Provide summary December 31, 2019 valuation results for the Tier 1/Tier 2 State and Local Government Rate Pool (SLGRP), Oregon Public Service Retirement Plan (OPSRP), and the Retiree Health Insurance programs (RHIA and RHIPA),
- Provide employer-specific contribution rates effective effective July 1, 2021 through June 30, 2023, and
- Provide employer-specific information on side accounts and pre-SLGRP liabilities as of December 31, 2019.

This report summarizes the valuation results for the SLGRP, OPSRP, RHIA and RHIPA. The full development of these results can be found in the December 31, 2019 system-wide valuation report. This report develops employer-specific side account and pre-SLGRP rates and applies the results from the system-wide valuation to Estacada Fire Department.

Executive Summary

Employer Contribution Rates

SLGRP employers have the option to elect separate Tier 1/Tier 2 rates to be applied to general service and police and fire payroll or to have the default blended rate apply to all Tier 1/Tier 2 payroll.

The following table summarizes the employer contribution rates effective July 1, 2021 through June 30, 2023 for each type of payroll. There are separate normal cost rates for each of the payrolls based on the benefit structure supported by that payroll. The other rates apply to all payrolls regardless of the benefit structure to which they are attributed.

Employer Rates Effective July 1, 2021 for Estacada Fire Department

	Payroll				
	Tier 1/Tier 2			OPSRP	
	Default	Optional Separate Rates		General Service	Police & Fire
All T1/T2 Payroll	General Service	Police & Fire			
Pension					
Normal cost rate	21.76%	14.23%	21.76%	8.64%	13.00%
Tier 1/Tier 2 UAL rate ¹	12.60%	12.60%	12.60%	12.60%	12.60%
OPSRP UAL rate	1.69%	1.69%	1.69%	1.69%	1.69%
Pre-SLGRP pooled liability rate	(1.48%)	(1.48%)	(1.48%)	(1.48%)	(1.48%)
Transition liability/(surplus) rate ²	(11.32%)	(11.32%)	(11.32%)	(11.32%)	(11.32%)
Side account rate relief ²	0.00%	0.00%	0.00%	0.00%	0.00%
Member redirect offset ³	(2.45%)	(2.45%)	(2.45%)	(0.70%)	(0.70%)
Net employer pension contribution rate	20.80%	13.27%	20.80%	9.43%	13.79%
Retiree Healthcare					
Normal cost rate	0.05%	0.05%	0.05%	0.00%	0.00%
UAL rate	0.00%	0.00%	0.00%	0.00%	0.00%
Net retiree healthcare rate	0.05%	0.05%	0.05%	0.00%	0.00%
Total net employer contribution rate	20.85%	13.32%	20.85%	9.43%	13.79%

In this report, the payroll of Tier 1 and Tier 2 members is referred to as Tier 1/Tier 2 valuation payroll. Combined valuation payroll refers to the payroll for Tier 1/Tier 2 members, OPSRP general service members, and OPSRP police and fire members.

¹ Includes Multnomah Fire District #10 rate and any impact of rate collar developed on page 42 of the system-wide actuarial valuation report.

² The transition liability/(surplus) rate and side account rate relief shown may be reduced such that the net pension contribution rate does not go below 0.00%.

³ Redirected member contributions under Senate Bill 1049 (2.50% of payroll for Tier 1/Tier 2 and 0.75% of payroll for OPSRP) will offset employer contribution rates. Redirect does not apply to members with monthly pay below a threshold. The values shown in the table incorporate an estimate of the effect of this limitation.

Executive Summary

Employer Contribution Rates (continued)

Range of Potential Tier 1/Tier 2 Employer Pension Contribution Rates for the July 2023 to June 2025 Biennium

The rate collar limits changes in contribution rates for the rate pool, but does not limit changes in rates for individual employers related to pre-SLGRP liabilities or side accounts. In addition, changes in an individual employer's workforce between Tier 1 and Tier 2 or between general service and police and fire can impact that employer's normal cost rate in a way that is not limited by the collar. The table below shows the possible minimum and maximum rates for the SLGRP first effective as of July 1, 2023, which will depend on the funded status as of December 31, 2021. If the Pool's funded status excluding side accounts is less than 60 percent or greater than 140 percent, the rate collar doubles in size. If the Pool's funded status excluding side accounts is between 60 and 70 percent or between 130 and 140 percent, the size of the rate collar is increased on a graded scale. The rates shown are before any adjustment for side account rate offsets or pre-SLGRP liabilities.

For comparison, the Pool's funded status as of December 31, 2019 is 71%.

Funded Status as of December 31, 2021	70% to 130%	Under 60% or Over 140%
2021-2023 Tier 1/Tier 2 Normal Cost + Tier 1/Tier 2 UAL Rate	28.08%	28.08%
Minimum 2023-2025 Rate	22.46%	16.84%
Maximum 2023-2025 Rate	33.70%	39.32%

For individual employers in the SLGRP, these rates are adjusted to reflect the individual employer's normal cost rate, pre-SLGRP pooled liability rate, transition liability rate, and side account rate offsets.

Executive Summary

Accounting Information

Milliman is not an accounting or audit firm and cannot provide accounting advice. Milliman is not responsible for the interpretation of, or compliance with, accounting standards; citations to, and descriptions of accounting standards provided in this report are for reference purposes only. The information provided in this section is intended to assist the employer in completing its financial statements, but any accounting determination should be reviewed by your auditor.

Pension

In June 2012 the GASB issued Statement No. 68 (GASB 68), which replaced Statement No. 27 and governs employer financial reporting for fiscal years beginning after June 15, 2014. The new standard replaced many of the key elements of the prior reporting requirements. Under the new rules, employers are required to record a balance sheet liability for their unfunded pension obligations. In addition, the timing and coordination of plan and employer reporting has changed under the new requirements. GASB 68 information for employers will be provided separately by PERS and is not included in this report.

Retiree Healthcare

In June 2015, the GASB issued Statement 75 (GASB 75), which replaced Statement No. 45 and governs employer financial reporting for retiree healthcare obligations for fiscal years beginning after June 15, 2017. In general, the changes required by GASB 75 parallel those that occurred for pension reporting when GASB 68 replaced GASB 27. Accounting information for reporting under GASB 75 will be provided separately and is not included in this report.

Executive Summary

Principal Valuation Results

A summary of principal valuation results from the current valuation and the prior valuation follows. Any changes in actuarial assumptions, methods, or plan provisions between the two valuations are described later in this report. More detailed information can be found in the system-wide actuarial valuation report.

Estacada Fire Department

	Actuarial Valuation as of	
	December 31, 2019	December 31, 2018
Allocated pooled SLGRP T1/T2 UAL	\$2,510,548	\$2,602,693
Allocated pre-SLGRP pooled liability/(surplus)	(136,002)	(142,511)
Transition liability/(surplus)	(1,038,272)	(1,142,021)
Allocated pooled OPSRP UAL	219,316	216,653
Side account	0	0
Net unfunded pension actuarial accrued liability	1,555,590	1,534,814
Combined valuation payroll	1,334,077	1,199,871
Net pension UAL as a percentage of payroll	117%	128%
Pre-SLGRP pooled rate	(1.48%)	(1.56%)
Transition rate	(11.32%)	(12.51%)
Side account rate relief	0.00%	0.00%
Allocated pooled RHIA UAL	(\$27,789)	(\$17,587)
Allocated pooled RHIPA UAL	\$0	\$0

In the above exhibit, UAL amounts for the various pools (SLGRP Tier 1/Tier 2 Pension, OPSRP, RHIA, and RHIPA) are allocated pro-rata based on the ratio of an employer's combined valuation payroll to the combined valuation payroll of the applicable pool. This allocation differs from the proportionate share of Net Pension Liability (NPL) that will be allocated to employers under GASB 68.

RHIPA liabilities are allocated to State Agencies and the State Judiciary, the only employers participating in the RHIPA program.

Executive Summary

Principal Valuation Results (continued)

SLGRP

(\$ in millions)	Actuarial Valuation as of	
	December 31, 2019	December 31, 2018
Normal cost	\$336.6	\$362.9
Tier 1/Tier 2 valuation payroll	2,183.5	2,299.5
Normal cost rate	15.41%	15.78%
Actuarial accrued liability	\$44,122.1	\$43,149.3
Actuarial asset value	31,384.1	29,383.7
Unfunded actuarial accrued liability	12,738.0	13,765.6
Funded status	71%	68%
Combined valuation payroll	\$6,768.8	\$6,346.1
UAL as a percentage of payroll	188%	217%
UAL rate ¹	12.60%	14.50%
State and Community College Pre-SLGRP Pooled Liability	\$408.7	\$448.8
LGRP Pooled Liability	(174.9)	(191.8)
Total Transition Liability	(553.5)	(602.7)
Tier 1/Tier 2 Active Members		
▪ Count	25,581	28,056
▪ Average Age	54.2	53.8
▪ Average Service	21.9	21.2
▪ Average Valuation Salary (in dollars)	\$85,356	\$81,963
Tier 1/Tier 2 Dormant Members		
▪ Count	15,710	17,150
▪ Average Age	57.3	56.7
▪ Average Monthly Benefit (in dollars)	\$1,428	\$1,347
Tier 1/Tier 2 Retirees and Beneficiaries		
▪ Count	89,575	87,579
▪ Average Age	72.0	71.7
▪ Average Monthly Benefit (in dollars)	\$2,381	\$2,313

¹ The December 31, 2019 UAL rate shown for the SLGRP includes 0.14% for Multnomah Fire District #10 (0.14% at December 31, 2018). The City of Portland pays an additional 0.95% and the cities of Fairview, Gresham, Troutdale, and Wood Village pay an additional 0.14% (0.97% and 0.14% respectively at December 31, 2018).

Executive Summary

Principal Valuation Results (continued)

OPSRP

(\$ in millions)	Actuarial Valuation as of	
	December 31, 2019	December 31, 2018
General service normal cost	\$582.1	\$519.9
OPSRP general service valuation payroll	6,740.9	5,973.4
General service normal cost rate	8.64%	8.70%
Police and fire normal cost	\$119.5	\$104.9
OPSRP police and fire valuation payroll	919.0	802.5
Police and fire normal cost rate	13.00%	13.07%
Actuarial accrued liability	\$8,082.2	\$6,738.0
Actuarial asset value	6,190.4	4,783.0
Unfunded actuarial accrued liability	1,891.8	1,955.0
Funded status	77%	71%
Combined valuation payroll	\$11,533.7	\$10,852.0
UAL as a percentage of payroll	16%	18%
UAL rate	1.69%	1.76%

Executive Summary

Principal Valuation Results (continued)

Retiree Healthcare

(\$ in millions)	Actuarial Valuation as of	
	December 31, 2019	December 31, 2018
RHIA		
Normal cost	\$1.9	\$2.2
Tier 1 / Tier 2 valuation payroll	3,873.9	4,076.1
Normal cost rate	0.05%	0.05%
Actuarial accrued liability	\$403.9	\$411.7
Actuarial asset value	644.1	570.7
Unfunded actuarial accrued liability	(240.3)	(159.1)
Funded status	159%	139%
Combined valuation payroll	\$11,533.7	\$10,852.0
UAL as a percentage of payroll	(2%)	(1%)
UAL rate	0.00%	0.00%

(\$ in millions)	Actuarial Valuation as of	
	December 31, 2019	December 31, 2018
RHIPA		
Normal cost	\$1.2	\$1.3
Tier 1 / Tier 2 valuation payroll	1,120.6	1,159.5
Normal cost rate	0.11%	0.11%
Actuarial accrued liability	\$59.3	\$62.7
Actuarial asset value	51.9	38.5
Unfunded actuarial accrued liability	7.4	24.3
Funded status	87%	61%
Combined valuation payroll	\$3,479.8	\$3,211.6
UAL as a percentage of payroll	0%	1%
UAL rate	0.17%	0.22%

RHIPA liabilities are allocated to State Agencies and the State Judiciary, the only employers participating in the RHIPA program.

Weighted Average Tier 1/Tier 2 Normal Cost

Pension

The normal cost represents the value of benefits assigned to the next year of service by the actuarial cost method. If all actuarial assumptions are met, the normal cost represents the amount that would need to be contributed each year to fund the benefits.

Members of the State and Local Government Rate Pool pay a payroll-weighted average normal cost rate using the normal cost rates developed for the pool for each tier and member classification. The table below shows the calculation of the individual employer's Tier 1/Tier 2 normal cost rate by member classification and in aggregate. The employer can elect to pay the member classification rates or the aggregate rate. For purposes of this calculation, all Community Colleges are treated as a single employer.

Development of Total Weighted Average Tier 1/Tier 2 Normal Cost Rate

	December 31, 2019			December 31, 2018		
	SLGRP Normal Cost Rate	Employer Tier 1/Tier 2 Valuation Payroll	Normal Cost	SLGRP Normal Cost Rate	Employer Tier 1/Tier 2 Valuation Payroll	Normal Cost
Tier 1 General Service	16.64%	\$0	\$0	17.01%	\$0	\$0
Tier 2 General Service	12.67%	0	0	12.84%	0	0
Total General Service		0	0		0	0
Tier 1 Police & Fire	21.76%	72,372	15,748	22.20%	119,989	26,638
Tier 2 Police & Fire	19.69%	0	0	20.00%	0	0
Total Police & Fire		72,372	15,748		119,989	26,638
Total		\$72,372	\$15,748		\$119,989	\$26,638
Total normal cost rate						
General Service			14.23%			14.58%
Police & Fire			21.76%			22.20%
Aggregate (Default)			21.76%			22.20%

An SLGRP employer that has no Tier 1/Tier 2 active payroll will be assigned the weighted average normal cost rate of the SLGRP as calculated in the system-wide actuarial valuation report.

Transition Liability Information

Outstanding Balance of Transition Liability/(Surplus)

Upon joining the SLGRP, a transition liability or surplus was calculated to ensure that each employer entered the pool on a comparable basis. The transition liability is maintained separately from the SLGRP, and is reduced by contributions and increased for interest charges at the assumed interest rate. The table below shows the reconciliation of the transition liability or surplus from the last valuation to the current valuation.

	Transition Liability
1. Transition liability/(surplus) as of December 31, 2018	(\$1,142,021)
2. January 1, 2019 through June 30, 2019	
A. Transition liability/(surplus) rate	(14.89%)
B. Actual employer payroll	691,371
C. Payment to transition liability/(surplus)	(102,169)
3. July 1, 2019 through December 31, 2019	
A. Transition liability/(surplus) rate	(11.04%)
B. Actual employer payroll	645,963
C. Payment to transition liability/(surplus)	(71,315)
4. Supplemental payment to transition liability	0
5. Interest	(69,735)
6. Adjustment due to merged, spun-off, or allocated employers	0
7. Transition liability/(surplus) as of December 31, 2019	
(1. - 2C. - 3C. - 4. + 5. + 6.)	(\$1,038,272)

¹ Transition liability or surplus rates shown are those paid on Tier 1/Tier 2 payroll for the indicated periods. For some surplus employers, this rate may differ from the rate paid on OPSRP general service or OPSRP police and fire payroll. In those cases, the payment to transition (surplus) shown below is the payment reflecting the rates on different payroll.

Development of Transition Liability or Surplus Rate

The rate adjustment attributable to a transition liability or surplus is determined by amortizing the liability or surplus on the valuation date over a fixed period, and expressing the result as a percentage of combined valuation payroll. For employers joining the SLGRP prior to December 31, 2009, the fixed period ends December 31, 2027. For all others, the fixed period ends 18 years after the date the employer joined the pool.

	December 31, 2019	December 31, 2018
1. Total transition liability/(surplus)	(1,038,272)	(1,142,021)
2. Combined valuation payroll	1,334,077	1,199,871
3. Regular amortization factor	6.875	7.606
4. Total transition liability/(surplus) rate	(11.32%)	(12.51%)

Side Account Information

Reconciliation of Side Accounts

The following table reconciles the total side account from the beginning of the year to the end of the year. Side account transfers were calculated by PERS and made on a monthly basis. The amount of these transfers is shown in the table below.

All information in this table has been provided by PERS.

	New	Continuing	Total
1. Side account as of December 31, 2018	N/A		
2. Deposits during 2019			
3. Administrative expenses			
4. Amount transferred to employer reserves during 2019			
5. Side account earnings during 2019			
6. Side account as of December 31, 2019 <i>(1. + 2. + 3. + 4. + 5.)</i>			

Side Account Information

Side Account Balances

	December 31, 2019	December 31, 2018
Side Account 1	0	0
Side Account 2	0	0
Side Account 3	0	0
Side Account 4	0	0
Side Account 5	0	0
Total	\$0	\$0

Development of Side Account Rate

The rate relief attributable to an employer's side account is determined by amortizing the side account balance on the valuation date over a fixed period and expressing the result as a percentage of combined valuation payroll. For side accounts established prior to December 31, 2009, the fixed period ends December 31, 2027. For side accounts established at a later date, the default fixed period ends 18 years after the first rate-setting valuation following its creation, though employers can select a shorter period under certain specified circumstances. For employers with more than one side account, the total side account rate is determined by calculating the rate on each side account separately and adding the rates together.

	December 31, 2019			December 31, 2018		
Combined valuation payroll			\$1,334,077	Combined valuation payroll		\$1,199,871
	Side account balance	Amortization factor	Side account rate	Side account balance	Amortization factor	Side account rate
1.	0		0.00%	0		0.00%
2.	0		0.00%	0		0.00%
3.	0		0.00%	0		0.00%
4.	0		0.00%	0		0.00%
5.	0		0.00%	0		0.00%
Total	\$0		0.00%	\$0		0.00%

Brief Summary of Actuarial Methods and Assumptions

A detailed summary of the actuarial methods and assumptions used to prepare the December 31, 2019 valuation can be found in the system-wide actuarial valuation report.

Actuarial Methods and Valuation Procedures

A brief summary of the methods used in this valuation is shown below:

<i>Actuarial cost method</i>	Entry Age Normal.
<i>Amortization method</i>	<p>The UAL is amortized as a level percentage of combined payroll.</p> <p>The OPSRP UAL as of December 31, 2007 and experience in each subsequent biennium is amortized over a closed 16 year period.</p> <p>The Retiree Healthcare UAL as of December 31, 2007 and experience in each subsequent biennium is amortized over a closed 10 year period.</p> <p>All existing Tier 1/Tier 2 UAL was re-amortized over a 20 year period as of the December 31, 2013 rate-setting valuation. Gains and losses between subsequent odd-year valuations will be amortized as a level percentage of projected combined valuation payroll over a closed 20 year period. Senate Bill 1049 was signed into law in June 2019 and requires a one-time re-amortization of Tier 1/Tier 2 UAL over a closed 22 year period at the December 31, 2019 rate-setting actuarial valuation, which will set actuarially determined contribution rates for the 2021-2023 biennium.</p>
<i>Asset valuation method</i>	Market value of assets, excluding reserves.
<i>Contribution rate stabilization method (rate collar)</i>	<p>The contribution rate stabilization method, also referred to as the rate collar, is applied separately to each Tier 1/Tier 2 experience sharing pool (State and Local Government Rate Pool, School Districts) and independent employer. The collar's centering point for Tier 1/Tier 2 calculations is the sum of the Tier 1/Tier 2 Normal Cost and Tier 1/Tier 2 UAL Rates currently in effect. In the subsequent biennium, the increase in the sum of those two rate components is limited by the collar to 20% of the current sum of those two rate components, or 3% of payroll, if greater. If the funded status excluding side accounts is less than 70%, the width of the collar widens on a graded scale, reaching 40% of the current sum of the two rate components or 6% of payroll, if greater, if funded status excluding side accounts is 60% or less. A separate but parallel rate collar calculation is performed for the sum of the OPSRP Normal Cost and OPSRP UAL rates based on the funded status of the OPSRP program.</p>

Economic Assumptions

A brief summary of the key economic assumptions used in this valuation is shown below:

<i>Net investment return</i>	7.20% compounded annually on system assets.
<i>Interest crediting</i>	<p>7.20% compounded annually on members' regular account balances.</p> <p>7.20% compounded annually on members' variable account balances.</p>
<i>Consumer price inflation</i>	2.50% per year.
<i>Future general wage inflation</i>	3.50% per year.
<i>Healthcare cost inflation</i>	Ranging from 5.8% in 2020 to 4.1% in 2094.
<i>Administrative Expenses</i>	<p>\$8.0 million, added to OPSRP normal cost.</p> <p>\$32.5 million, added to Tier 1/Tier 2 normal cost.</p>

Brief Summary of Actuarial Methods and Assumptions

Changes Since Last Valuation

The key changes since the December 31, 2018 actuarial valuation are described briefly below and are described in additional detail in the system-wide report.

Changes in Actuarial Methods and Allocation Procedures

There were no changes in actuarial methods and allocation procedures since the December 31, 2018 actuarial valuation. A complete summary of the Tier 1/Tier 2, OPSRP, RHIA, and RHIPA actuarial methods and allocation procedures is provided as part of the system-wide valuation report.

Changes in Assumptions

There were no changes in assumptions since the December 31, 2018 actuarial valuation. A complete summary of the Tier 1/Tier 2, OPSRP, RHIA, and RHIPA assumptions is provided as part of the system-wide valuation report.

Brief Summary of Changes in Plan Provisions

There were no changes in plan provisions since the December 31, 2018 actuarial valuation. A complete summary of the Tier 1/Tier 2, OPSRP, RHIA, and RHIPA plan provisions valued is provided as part of the system-wide actuarial valuation report.

Glossary

Actuarial Accrued Liability

The portion of the present value of prospective benefits allocated to service and compensation before the valuation date in accordance with the actuarial cost method.

Actuarial Asset Value

The value of assets used in calculating the required contributions. The actuarial asset value may be equal to the fair market value of assets, or it may spread the recognition of certain investment gains or losses over a period of years in accordance with an asset valuation method.

Actuarial Assumptions

Assumptions as to the occurrence of future events affecting pension costs, such as: mortality, withdrawal, disablement and retirement, rates of investment earnings, and other relevant items.

Actuarial Cost Method

Sometimes called "funding method," a particular technique used by actuaries to establish the amount and incidence of the annual actuarial cost of pension plan benefits, or normal cost, and the related unfunded actuarial accrued liability. Ordinarily, the annual contribution to the plan comprises the normal cost and an amount for amortization of the unfunded actuarial accrued liability.

Actuarial Gain or (Loss)

A measure of the difference between actual experience and that expected based upon a set of actuarial assumptions, during the period between two actuarial valuation dates, as determined in accordance with a particular actuarial cost method.

Combined Valuation Payroll

Projected payroll subject to PERS employer contribution rates for the calendar year following the valuation date for both Tier 1/Tier 2 and OPSRP active members. This payroll is used to calculate UAL rates.

Employer Contribution Rate

Consists of the normal cost rate and the UAL rates, plus adjustments for other items such as side account rate offsets.

Funded Status

The actuarial value of assets expressed as a percentage of the actuarial accrued liability.

Normal Cost

The annual cost allocated to the current year under the actuarial cost method in use. The normal cost divided by the applicable payroll is the normal cost rate.

OPSRP Valuation Payroll

Projected payroll subject to PERS employer contribution rates for the calendar year following the valuation date for OPSRP active members. This payroll is used to calculate OPSRP normal cost rates.

Glossary

Pre-SLGRP Liability

The sum of Pre-SLGRP Pooled Liabilities and Transition Liabilities.

Pre-SLGRP Pooled Liability

The difference between the total UAL and the UAL attributable to the SLGRP for a pool of employers that joined the SLGRP. There are currently two pre-SLGRP pools. One was created for State Agencies and Community Colleges when the SLGRP was formed. The other one was created when the Local Government Rate Pool joined the SLGRP.

Present Value

Sometimes called "actuarial present value," the estimated cost (as of the valuation date) of a series of future payments. The present value is determined by discounting the future payments at a predetermined rate of interest, taking into account the probability of payment.

Rate Collar

A contribution rate setting methodology that defines the maximum biennium-to-biennium change in the sum of the normal cost rate and the associated UAL rate for a given experience-sharing pool. The width of the collar is determined by the pool's current normal cost rate, UAL rate and funded status.

Required Supplementary Information (RSI)

Schedules, statistical data, and other information that are an essential part of financial reporting and should be presented with, but are not part of, the basic financial statements of a governmental entity.

Statement No. 27 of the Governmental Accounting Standards Board (GASB 27)

The accounting standard governing a state or local governmental employer's accounting for pensions prior to GASB 68.

Statement No. 45 of the Governmental Accounting Standards Board (GASB 45)

The accounting standard governing a state or local governmental employer's accounting for post-employment benefits other than pensions prior to GASB 75.

Statement No. 68 of the Governmental Accounting Standards Board (GASB 68)

The accounting standard governing a state or local governmental employer's accounting for pensions for fiscal years beginning after June 15, 2014.

Statement No. 75 of the Governmental Accounting Standards Board (GASB 75)

The accounting standard governing a state or local governmental employer's accounting for post-employment benefits other than pensions for fiscal years beginning after June 15, 2017.

Tier 1/Tier 2 Valuation Payroll

Projected payroll subject to PERS employer contribution rates for the calendar year following the valuation date for Tier 1 and Tier 2 active members. This payroll is used to calculate the Tier 1/Tier 2 normal cost rate.

Transition Liability

The difference between the total UAL and the UAL attributable to the SLGRP for an individual employer that joined the SLGRP or the Local Government Rate Pool.

Unfunded Accrued Liability (UAL)

The excess of the Actuarial Accrued Liability over the Actuarial Value of Assets. The UAL is divided by combined valuation payroll and an amortization factor to determine an initial pre-collar UAL rate. The final UAL rate can be adjusted by the rate collar.



Estacada Fire District Medical Rate Recap

Effective July 1, 2021

NORTH REGION

Census	EO	ES	ESC	ECO	Monthly Total	Annual Total	Change
	4	4	6	0			
OFCA (Regence) - Old Estacada plan prior to moving to CCFD1							
Option 1 - \$20 OV, \$500/1500 Ded., 20% to \$2500/5000 OOP Max	\$699.48	\$1,468.86	\$2,063.42	\$1,210.08			
Alternative Care \$2,000 Annual Maximum (Embedded in medical)	\$0.00	\$0.00	\$0.00	\$0.00			
Rx - Option 1 \$10/20/50	\$119.06	\$250.03	\$351.20	\$205.99			
Vision - \$20 OV, \$300 Max	\$15.88	\$33.33	\$46.80	\$27.42			
Dental Option 2 - \$25/75 Ded., 100/80/50, \$1500 Max	\$53.43	\$105.79	\$167.77	\$110.06			
Ortho - 50% / \$1500 Lifetime Max	\$1.12	\$2.24	\$11.57	\$10.45			
Total	\$888.97	\$1,860.25	\$2,640.76	\$1,564.00	\$26,841.44	\$322,097.28	

ALTERNATIVE OFCA OPTIONS

Option 6 - \$30 OV, \$5000/10,000 Ded., 20% to \$6850/13,700 OOP Max	\$508.68	\$1,068.27	\$1,500.69	\$880.05			
Alternative Care \$2,000 Annual Maximum (Embedded in medical)	\$0.00	\$0.00	\$0.00	\$0.00			
Rx - Option 1 \$10/20/50	\$119.06	\$250.03	\$351.20	\$205.99			
Vision - \$20 OV, \$300 Max	\$15.88	\$33.33	\$46.80	\$27.42			
Dental Option 2 - \$25/75 Ded., 100/80/50, \$1500 Max	\$53.43	\$105.79	\$167.77	\$110.06			
Ortho - 50% / \$1500 Lifetime Max	\$1.12	\$2.24	\$11.57	\$10.45			
Total	\$698.17	\$1,459.66	\$2,078.03	\$1,233.97	\$21,099.50	\$253,194.00	-21.39%
Monthly Difference	-\$190.80	-\$400.59	-\$562.73	-\$330.03	-\$5,741.94		
Yearly Difference	-\$2,289.60	-\$4,807.08	-\$6,752.76	-\$3,960.36		-\$68,903.28	

Worst Case Scenario

Deductible Difference	\$4,500.00	\$9,000.00	\$9,000.00	\$9,000.00		\$108,000.00	
Out of Pocket Difference (includes deductible)	\$2,000.00	\$4,000.00	\$4,000.00	\$4,000.00		\$48,000.00	

For illustration purposes only: Using the Estacada claims data from 2016 and 2017 with OFCA Plan

2016	Employee Difference	MERP
Meet their Deductible	3	\$4,500
Meet OOP Maximum	2	\$4,350
Total that would have been paid in reimbursement		\$22,200
Overall saving to the District		\$47,697.60

2017	Employee Difference	MERP
Meet their Deductible	4	\$4,500
Meet OOP Maximum	4	\$4,350
Total that would have been paid in reimbursement		\$35,400
Overall saving to the District		\$34,497.60

Option 5 - \$30 OV, \$2500/5000 Ded., 20% to \$5000/10,000 OOP Max	\$522.42	\$1,097.12	\$1,541.22	\$903.81			
Alternative Care \$2,000 Annual Maximum (Embedded in medical)	\$0.00	\$0.00	\$0.00	\$0.00			
Rx - Option 1 \$10/20/50	\$119.06	\$250.03	\$351.20	\$205.99			
Vision - \$20 OV, \$300 Max	\$15.88	\$33.33	\$46.80	\$27.42			
Dental Option 2 - \$25/75 Ded., 100/80/50, \$1500 Max	\$53.43	\$105.79	\$167.77	\$110.06			
Ortho - 50% / \$1500 Lifetime Max	\$1.12	\$2.24	\$11.57	\$10.45			
Total	\$711.91	\$1,488.51	\$2,118.56	\$1,257.73	\$21,513.04	\$258,156.48	-19.85%
Monthly Difference	-\$177.06	-\$371.74	-\$522.20	-\$306.27	-\$5,328.40		
Yearly Difference	-\$2,124.72	-\$4,460.88	-\$6,266.40	-\$3,675.24		-\$63,940.80	

Worst Case Scenario

Deductible Difference	\$2,000.00	\$4,000.00	\$4,000.00	\$4,000.00		\$48,000.00	
Out of Pocket Difference (includes deductible)	\$2,500.00	\$5,000.00	\$5,000.00	\$5,000.00		\$60,000.00	

For illustration purposes only: Using the Estacada claims data from 2016 and 2017 with OFCA Plan

2016	Employee Difference	MERP
Meet their Deductible	3	\$2,000
Meet OOP Maximum	2	\$5,000
Total that would have been paid in reimbursement		\$16,000
Overall saving to the District		\$48,935.12

2017	Employee Difference	MERP
Meet their Deductible	4	\$2,000
Meet OOP Maximum	4	\$5,000
Total that would have been paid in reimbursement		\$28,000
Overall saving to the District		\$36,935.12

This rate recap is for illustration purposes only. If a conflict arises, the carrier information will take precedence. Rates are subject to change pending final enrollment.

Employee Only	\$889.86	\$718.60	\$759.15	\$712.80	\$699.06
Employee + Spouse	\$1,862.03	\$1,502.49	\$1,587.62	\$1,490.29	\$1,461.44
Employee + Family	\$2,643.60	\$2,138.53	\$2,256.10	\$2,121.40	\$2,080.87
Employee + Child(ren)	\$1,565.86	\$1,432.22	\$1,339.78	\$1,259.59	\$1,235.83
Total Monthly Premium	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Annual Premium	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Monthly Dollar Amount of Change	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Annual Dollar Amount of Change	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Percent of Change	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

This comparison is for illustrative purposes only. If a conflict arises, carrier information takes precedence.

	OFCOA (Regence)	OFCOA (Regence)	OFCOA (Regence)	OFCOA (Regence)	OFCOA (Regence)	OFCOA (Regence)
	Option 1	Option 2	Option 3	Option 4	Option 5	Option 6
Medical						
Employee Only	\$689.48	\$622.20	\$528.22	\$568.77	\$522.42	\$608.88
Employee + Spouse	\$1,468.86	\$1,308.65	\$1,109.32	\$1,194.45	\$1,097.42	\$1,088.27
Employee + Family	\$2,083.42	\$1,835.53	\$1,688.35	\$1,677.92	\$1,541.22	\$1,500.69
Employee + Child(ren)	\$1,210.06	\$1,076.44	\$913.88	\$984.00	\$903.81	\$880.05
Dental 1 - Incentive						
Employee Only	\$54.32	\$54.32	\$54.32	\$54.32	\$54.32	\$54.32
Employee + Spouse	\$107.57	\$107.57	\$107.57	\$107.57	\$107.57	\$107.57
Employee + Family	\$170.61	\$170.61	\$170.61	\$170.61	\$170.61	\$170.61
Employee + Child(ren)	\$111.92	\$111.92	\$111.92	\$111.92	\$111.92	\$111.92
Dental 2 - Constant						
Employee Only	\$53.43	\$53.43	\$53.43	\$53.43	\$53.43	\$53.43
Employee + Spouse	\$105.79	\$105.79	\$105.79	\$105.79	\$105.79	\$105.79
Employee + Family	\$167.77	\$167.77	\$167.77	\$167.77	\$167.77	\$167.77
Employee + Child(ren)	\$110.06	\$110.06	\$110.06	\$110.06	\$110.06	\$110.06
Orthodontia (except braces) (Must be enrolled in OFCOA Dental plan for buy-in)						
Employee Only	\$1.12	\$1.12	\$1.12	\$1.12	\$1.12	\$1.12
Employee + Spouse	\$2.24	\$2.24	\$2.24	\$2.24	\$2.24	\$2.24
Employee + Family	\$11.57	\$11.57	\$11.57	\$11.57	\$11.57	\$11.57
Employee + Child(ren)	\$10.45	\$10.45	\$10.45	\$10.45	\$10.45	\$10.45
Vision						
Employee Only	\$15.88	\$15.88	\$15.88	\$15.88	\$15.88	\$15.88
Employee + Spouse	\$33.33	\$33.33	\$33.33	\$33.33	\$33.33	\$33.33
Employee + Family	\$46.80	\$46.80	\$46.80	\$46.80	\$46.80	\$46.80
Employee + Child(ren)	\$27.42	\$27.42	\$27.42	\$27.42	\$27.42	\$27.42
Rx 1						
Employee Only	\$118.06	\$118.06	\$118.06	\$118.06	\$118.06	\$118.06
Employee + Spouse	\$250.03	\$250.03	\$250.03	\$250.03	\$250.03	\$250.03
Employee + Family	\$351.20	\$351.20	\$351.20	\$351.20	\$351.20	\$351.20
Employee + Child(ren)	\$205.99	\$205.99	\$205.99	\$205.99	\$205.99	\$205.99
Rx 2						

Detailed Requirements

General Fund
(Fund)

1	Historical data			Requirements for Capital Outlay (Name of program or organizational unit)	Budget for next year 2021-22		
	Actual		Adopted budget this year 2020-21		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second preceding year 2018-19	First preceding year 2019-20					
1	0	0	504,945	Oregon Seismic Retrofit	0		
2				Defibrillators [Grant Funded]	84,000		
3				Lukas CPR [Grant Funded]	3,400		
4				Gas Monitors [Grant Funded]	18,000		
5				Mobile Data Computers [Grant Funded]	18,000		
6				Fire Equipment [Grant Funded]	250,000		
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31				Total full time equivalent (FTE)*			
32				Ending balance (prior years)			
33				Unappropriated ending fund balance			
				Total requirements	373,400		

*When budgeting for personnel services expenditures, include number of related FTE positions.

Capital Outlay

Expense	Proposed	Notes
Defibrillators [2 @\$42,000]	\$84,000	Requested under ARPA Grant
Lukas CPR Device [1]	\$3,400	
Gas Monitors [5 @ \$3,600]	\$18,000	
Mobile Data Comp [4 @ \$4,500]	\$18,000	
Fire Equipment	\$250,000	only expend if Grant Funded
Total	\$373,400	

**Form
OR-LB-11**

**Reserve Fund
Resources and Requirements**

Year this reserve fund will be reviewed to be continued or abolished.
Date can't be more than 10 years after establishment.

Review year: _____

This fund is authorized and established by resolution / ordinance number
2003/04#4, on (date) May 9, 1985 for the following specified
purpose: Purchase & upgrade of Major Apparatus

Apparatus Reserve Fund
(Fund)

Estacada Rural Fire District #69
(Name of Municipal Corporation)

1	Historical data			Description resources and requirements	Budget for next year 20 21 - 22		
	Actual		Adopted budget year 20 20 - 21		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second preceding year 20 18 - 19	First preceding year 20 19 - 20					
2	114,589	134,817	0	Resources	0		1
3				1 Cash on hand* (cash basis), or			2
4				2 Working capital (accrual basis)			3
5	31	5		3 Previously levied taxes estimated to be received			4
6	20,000	40,000		4 Interest			5
7				5 Transferred in from other funds	274,200		6
8				6			7
9				7			8
10				8 Total resources, except taxes to be levied	0		9
11			0	9 Taxes estimated to be received	0		10
12				10 Taxes collected in year levied	0		11
13	134,620	174,822	0	Total resources	274,200		12
14				Requirements**			13
15				11 Org unit or			14
16				12 prog & activity classification			15
17				13 Detail			16
18	5,785			14 Duty Officer Vehicle	74,200		17
19				15 Capital Purchases	100,000		18
20				16 Materials & Services			19
21				17			20
22				18			21
23				19			22
24				20			23
25				21			24
26				22			25
27				23			26
28				24			27
29	128,835	174,820		25 Ending balance (prior years)			28
30			0	26 Unappropriated ending fund balance	100,000		29
31	134,620	174,820	0	Total requirements	274,200		30
							31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year.

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**Form
OR-LB-11**

**Reserve Fund
Resources and Requirements**

Year this reserve fund will be reviewed to be continued or abolished.
Date can't be more than 10 years after establishment.

Review year: _____

This fund is authorized and established by resolution / ordinance number
1990/91#3, on (date) **April 11, 1991** for the following specified
purpose: **Purchase of Utility Vehicles**

Utility Reserve Fund
(Fund)

Estacada Rural Fire District #69
(Name of Municipal Corporation)

	Historical data		Adopted budget year 20 20 - 21	Description resources and requirements	Budget for next year 20 21 - 22		
	Actual	First preceding year 20 19 - 20			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1				Resources			1
2	66,394	66,461	0	Cash on hand* (cash basis), or	0		2
3				Working capital (accrual basis)	0		3
4				Previously levied taxes estimated to be received	0		4
5	102	1		Interest	0		5
6				Transferred in from other funds	0		6
7							7
8							8
9							9
10				Total resources, except taxes to be levied	0		10
11			0	Taxes estimated to be received	0		11
12				Taxes collected in year levied			12
13	66,496	66,462	0	Total resources	0		13
14				. Requirements**			14
15				Org unit or Object			15
16	0	0		prog & activity classification			16
17	0	0		Detail			17
18	66,496	0		Capital Purchases	0		18
19				Materials & Services	0		19
20							20
21							21
22							22
23							23
24							24
25							25
26							26
27							27
28							28
29	66,496	66,462		Ending balance (prior years)			29
30			0	Unappropriated ending fund balance	0		30
31	66,496	66,462	0	Total requirements	0		31

150-504-011 (Rev. 11-16)

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year.

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**Form
OR-LB-11**

**Reserve Fund
Resources and Requirements**

Year this reserve fund will be reviewed to be continued or discontinued.
Date can't be more than 10 years after establishment.

Review year: _____

This fund is authorized and established by resolution / ordinance number
2003/04#4, on (date) **April 13, 2000** for the following specified
purpose: **Purchase &/or upgrade of Fire/EMS/Resc**

Fire, EMS & Rescue Equipmt. Reserve Fund
(Fund)

Estacada Rural Fire District #69
(Name of Municipal Corporation)

1	Historical data		Description resources and requirements	Budget for next year 20 21 - 22		
	Actual			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second preceding year 20 18 - 19	First preceding year 20 19 - 20				
2			Resources			
3	4,781	27,908	0 2 Cash on hand* (cash basis), or	0		
4			3 Working capital (accrual basis)	0		
5	4	3	4 Previously levied taxes estimated to be received	0		
6	23,000	1,000	5 Interest	0		
7			6 Transferred in from other funds	100,000		
8			7			
9			8			
10			9			
11			10 Total resources, except taxes to be levied	0		
12		0	11 Taxes estimated to be received	0		
13	27,785	28,911	12 Taxes collected in year levied			
14			Total resources	100,000		
15			Requirements**			
16	0	28,000	15 Org unit or Object			
17	0	0	16 prog & activity classification			
18			17 Capital Purchase	100,000		
19			18 Materials & Services	0		
20			19			
21			20			
22			21			
23			22			
24			23			
25			24			
26			25			
27			26			
28			27			
29	27,785	911	28			
30			29 Ending balance (prior years)			
31	27,785	28,911	30 Unappropriated ending fund balance	0		
			Total requirements	100,000		

150-504-011 (Rev. 11-16)

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year.

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**Form
OR-LB-11**

**Reserve Fund
Resources and Requirements**

Year this reserve fund will be reviewed to be continued or abolished.
Date can't be more than 10 years after establishment.

Review year: _____

This fund is authorized and established by resolution / ordinance number
2007/08#8, on (date) **June 12, 2008** for the following specified
purpose: **Purchase & upgrade of Properties & Fac**

Facilities & Property Reserve Fund
(Fund)

Estacada Rural Fire District #69
(Name of Municipal Corporation)

	Historical data		Adopted budget year 20 20 - 21	Description resources and requirements	Budget for next year 20 21 - 22				
	Actual	First preceding year 20 19 - 20			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
1				Resources					
2			0	Cash on hand* (cash basis), or		0			
3	325,613	67,511		Working capital (accrual basis)		0			
4				Previously levied taxes estimated to be received		0			
5	57	25	0	Interest		0			
6				Transferred in from other funds		50,000			
7		150,000	0	Asset Sale Proceeds		0			
8	330,889	0		Grant Income [anticipated]		0			
9									
10		217,536		Total resources, except taxes to be levied		0			
11			0	Taxes estimated to be received		0			
12		0		Taxes collected in year levied					
13	656,559	217,536	0	Total resources		50,000			
14				Requirements**					
15				Org unit or Object					
16	625,385	180,000		prog & activity classification					
17	30,750	25,000		Capital Purchase		50,000			
18				Materials & Services		0			
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29	424	7,536		Ending balance (prior years)					
30	656,559	217,536	0	Unappropriated ending fund balance		0			
31			0	Total requirements		50,000			

150-504-011 (Rev. 11-16)

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year.

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**Form
OR-LB-11**

This fund is authorized and established by resolution / ordinance number 2010/11#1, on (date) June 9, 2011, for the following specified purpose: Purchase & upgrade of Comm & Data Eq

**Reserve Fund
Resources and Requirements**

Communications & Data Reserve Fund
(Fund)

Year this reserve fund will be reviewed to be continued or abolished. Date can't be more than 10 years after establishment.

Review year: _____

Estacada Rural Fire District #69
(Name of Municipal Corporation)

Historical data		Description resources and requirements	Budget for next year 20 21 - 22		
Actual	Adopted budget year 20 20 - 21		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1		Resources			
2		1 Cash on hand* (cash basis), or	0	0	
3	17,965	2 Working capital (accrual basis)	0	0	
4		3 Previously levied taxes estimated to be received	0	0	
5	7	4 Interest	0	0	
6		5 Transferred in from other funds	50,000		
7	24,000	6			
8		7			
9		8			
10	41,972	9			
11		10 Total resources, except taxes to be levied	0	0	
12		11 Taxes estimated to be received	0	0	
13	41,972	12 Taxes collected in year levied			
14		Total resources	50,000		
15		Requirements**			
16	0	15 Org unit or prog & activity classification			
17	5,297	16 Detail	50,000		
18		17 Capital Purchase			
19		18 Materials & Services	0		
20		19			
21		20			
22		21			
23		22			
24		23			
25		24			
26		25			
27		26			
28		27			
29	36,675	28 Ending balance (prior years)			
30		29 Unappropriated ending fund balance	0		
31	41,972	Total requirements	50,000		

150-504-011 (Rev. 11-16)

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year.

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

	Balances from Adopted Supplemental Budget December 2020	May 2021 Supplemental Budget Changes	Adjusted FY2020-21 Budget	
GENERAL FUND				
Beginning Fund Balance	\$ 1,557,367	\$ (14,236)	\$ 1,543,131	beginning fund balance adjustment from audit
Revenue:				
Property Taxes [current & past]	\$ 3,053,046	\$ 219,770	\$ 3,272,816	Revenues still coming in: \$3,286,178 as of 4/30
Interest	\$ 6,500	\$ (6,500)	\$ -	
Grants	\$ 504,945	\$ (504,945)	\$ -	Grant not received
Other Revenues	\$ 13,000	\$ 30,000	\$ 43,000	
Transfers In		\$ 347,116	\$ 347,116	From Reserve Funds
Total Revenues	\$ 3,577,491	\$ 85,441	\$ 3,662,932	
TOTAL RESOURCES	\$ 5,134,858	\$ 71,205	\$ 5,206,063	
Expenditures:				
Personnel Services	\$ 227,586	\$ 10,000	\$ 237,586	Estimate need: \$185,176
Materials & Services	\$ 2,993,037	\$ 581,205	\$ 3,574,242	Estimate need: \$416,246
Capital Outlay	\$ 504,945	\$ (500,000)	\$ 4,945	
Contingency	\$ 56,000	\$ -	\$ 56,000	Should roll over to next year
Transfers	\$ 20,000	\$ (20,000)		\$20,000 transfer to Equip Reserve- original balance was off \$8,500
TOTAL APPROPRIATED REQUIREMENTS	\$ 3,801,568	\$ 71,205	\$ 3,872,773	
UNAPPROPRIATED ENDING FUND BALANCE	\$ 1,333,290	\$ -	\$ 1,333,290	
TOTAL REQUIREMENTS	\$ 5,134,858		\$ 5,206,063	\$ -
RESERVE FUNDS				
Apparatus Reserve 6693	\$ 128,875	\$ (134,850)	\$ (5,975)	Current Reserve Fund Balances checked against bank statements- will show \$0 in supplemental budget
PPE Reserve 5924	\$ 76,294	\$ (56,410)	\$ 19,884	
Communications Reserve 5908	\$ 36,677	\$ (36,679)	\$ (2)	
Facilities Reserve 4827	\$ 169,383	\$ (24,716)	\$ 144,667	
Equipment Reserve 9064	\$ 35,552	\$ (27,859)	\$ 7,693	
Utility Reserve	\$ 66,667	\$ (66,602)	\$ 65	
Total Reserve Funds	\$ 513,448	\$ (347,116)	\$ 166,332	\$166,332 does not exist- error in original supplemental budget- any remaining funds transfer to new FY2021-22 budget



Resolution 2021-06

ACCEPT AND APPROPRIATE A GRANT AWARD WILDLAND URBAN INTERFACE

WHEREAS; The Estacada Rural Fire District #69 Board of Directors recognizes the Wildland Urban Interface grant award in the amount of \$1,149,500.00 for the purpose of purchasing capital outlay projects to increase the wildland fire suppression abilities of the Estacada Fire District as listed in the grant application project narrative;

WHEREAS; The Board of Directors identifies this venture as an opportunity to expand the fire suppression capabilities of our fire district;

WHEREAS; by Oregon budget law grant awards must be accepted and appropriated;

WHEREAS; ORS 294.326(3) provides the authority to the Board of Directors for this action, Therefore,

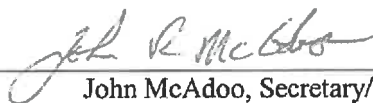
BE IT RESOLVED, that the above-mentioned grant award of \$1,149,500.00 be accepted and appropriated for costs incurred in providing the apparatus, personal protective equipment and materials & services as outlined within the grant package.

The above resolution is hereby approved and adopted by vote of the Board of Directors, with a quorum in attendance, on this 16th day of December 2021.



Matthew Silva, President

12/16/21



John McAdoo, Secretary/Treasurer

Capital Outlay
\$1,005,000

Materials + Services
\$145,500



Resolution 2021-07

ACCEPT AND APPROPRIATE A GRANT AWARD AMERICAN RESCUE PLAN ACT

WHEREAS; The Estacada Rural Fire District #69 Board of Directors recognizes the American Rescue Plan Act grant award in the amount of \$280,900 for the purpose of purchasing emergency medical equipment, a staff vehicle, and wildland fire protection equipment as outlined in the funding request project information form.

WHEREAS; The Board of Directors identifies this venture as an opportunity to expand the capabilities of our fire district;

WHEREAS; by Oregon budget law grant awards must be accepted and appropriated;

WHEREAS; ORS 294.326(3) provides the authority to the Board of Directors for this action, Therefore,

BE IT RESOLVED, that the above-mentioned grant award of \$280,900.00 be accepted and appropriated for costs incurred in providing emergency medical equipment, staff vehicle and wildland fire protection equipment.

The above resolution is hereby approved and adopted by vote of the Board of Directors, with a quorum in attendance, on this 16th day of December 2021.

Matthew Silva 12/16/21
Matthew Silva, President

John R. McAdoo
John McAdoo, Secretary/Treasurer

Material + Services
\$72,500

Capital Outlay
\$208,400

Nicole Meyer

From: Ian O'Connor
Sent: Friday, July 22, 2022 10:14 AM
To: All Staff
Subject: Purchasing SOG
Attachments: #21-070 Purchasing.pdf

See the attached

Ian O'Connor - Fire Chief



ESTACADA FIRE DISTRICT #69

445 SE Currin Street • PO Box 1385

Estacada OR 97023 • Phone 503-630-7712



SPECIAL NOTICE

ESTACADA FIRE DISTRICT

Date of Origin: March 23, 2022

To: All Staff
From: Ian O'Connor – Fire Chief
Subject: Spending

Effective immediately all discretionary spending is discontinued. This being is being done for budget preparation for the upcoming fiscal year. Spending that is necessary for day-to-day operations is allowed as determined by chief officers specifically those costs for fuel, vehicle and equipment maintenance, and EMS supplies. Any purchases already in process prior to today's date may continue only if a purchase order has been approved. All other purchases must have the express written approval of a chief officer.

Cheryl Lashbrook

From: Ian O'Connor
Sent: Thursday, July 15, 2021 5:19 PM
To: All Staff
Subject: Purchasing SOP
Attachments: Purchasing SOP 7.15.21.pdf

All staff,

Read the attached SOP on Purchasing. This guideline supercedes any and all previously released SOP regarding Purchasing and takes effect immediately. It is each employee/volunteers responsibility to have knowledge of and apply district SOP's to daily work operations.

ESTACADA RURAL FIRE DISTRICT 69

Proudly serving Estacada and surrounding communities

Ian O'Connor – Fire Chief

Phone: 503-630-7712

www.estacadafire.org

www.facebook.com/EstacadaFire



ESTACADA FIRE DISTRICT



PURCHASING

PURPOSE

To establish accountability procedures for purchasing and payment of materials and services for fire district operations and management.

PROCEDURE

1. All financial expenses must have a purchase order form completed with the appropriate signatures.
 - a. All purchases under \$500 must be approved by a Lieutenant.
 - b. Purchases over \$500 must be signed by a chief officer (Battalion Chief, Division Chief, Deputy Chief).
 - c. Purchases over \$1,500 must be approved by the Fire Chief.
 - d. Purchases over \$10,000 must be approved by the Board of Directors.
2. After the purchase order form is completed and signed as needed the form will be returned to the Administrative Manager who will then issue a purchase order number to the individual requesting the number.
 - a. Once the purchase order number is issued the purchase may be completed.
 - b. No transactions will take place without first obtaining a purchase order number from the Administrative Manager.
 - c. Purchasing goods and services without following the purchase order process will be grounds for disciplinary action.
3. Purchase order forms must be complete including vendor information, date, person requesting purchase order, quantity, description, price, shipping charges, total amount, and needed signatures.
 - a. All items received will be checked by the person receiving the order to verify contents match the shipping invoice. The shipping invoice will be initialed or signed by the person checking the order. The shipping invoice will be given to the Administrative Manager.
 - b. The purchase order form will have the shipping invoice and billing invoice attached by the Administrative Manager and will be paid when all items are received.
4. Purchases in excess of \$10,000 will be done thru monthly board meetings using the "agenda item" form. Staff recommending large purchases will be required to complete the agenda item and attend the board meeting with the fire chief to present for approval the agenda item.
 - a. Agenda Item requests will not be required for unplanned or emergency expenses in excess of \$10,000. Any unplanned or emergency purchases exceeding amounts listed in this SOP require approval from the Fire Chief or his/her designee.
5. Agenda Item and Purchase Order Forms: