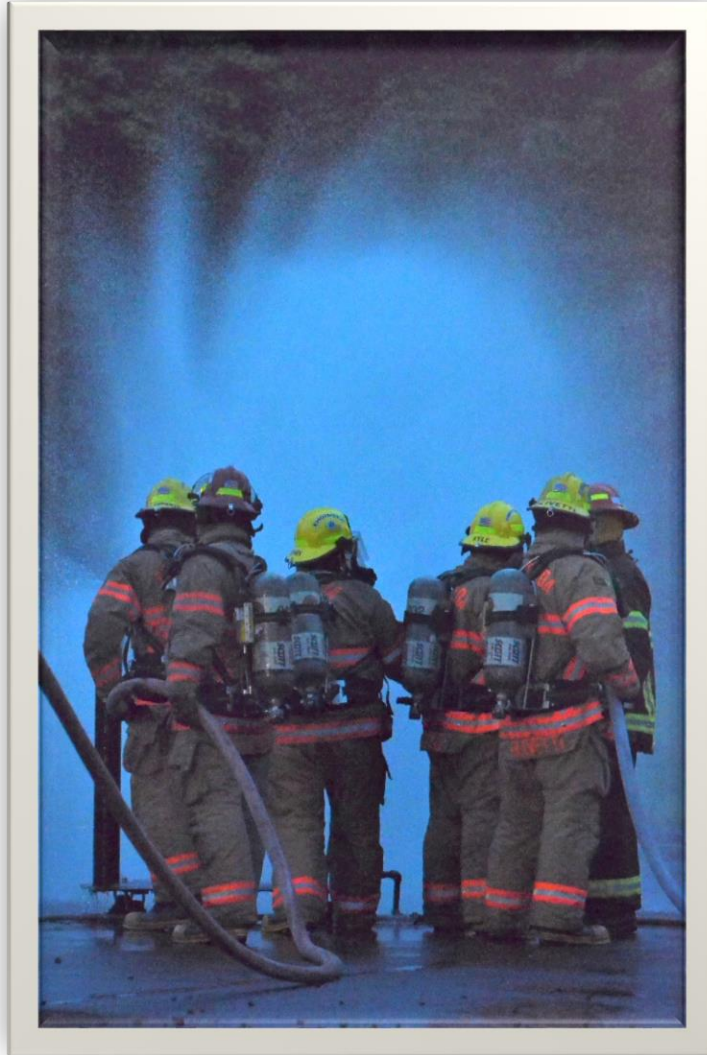


# Estacada Rural Fire District No. 69

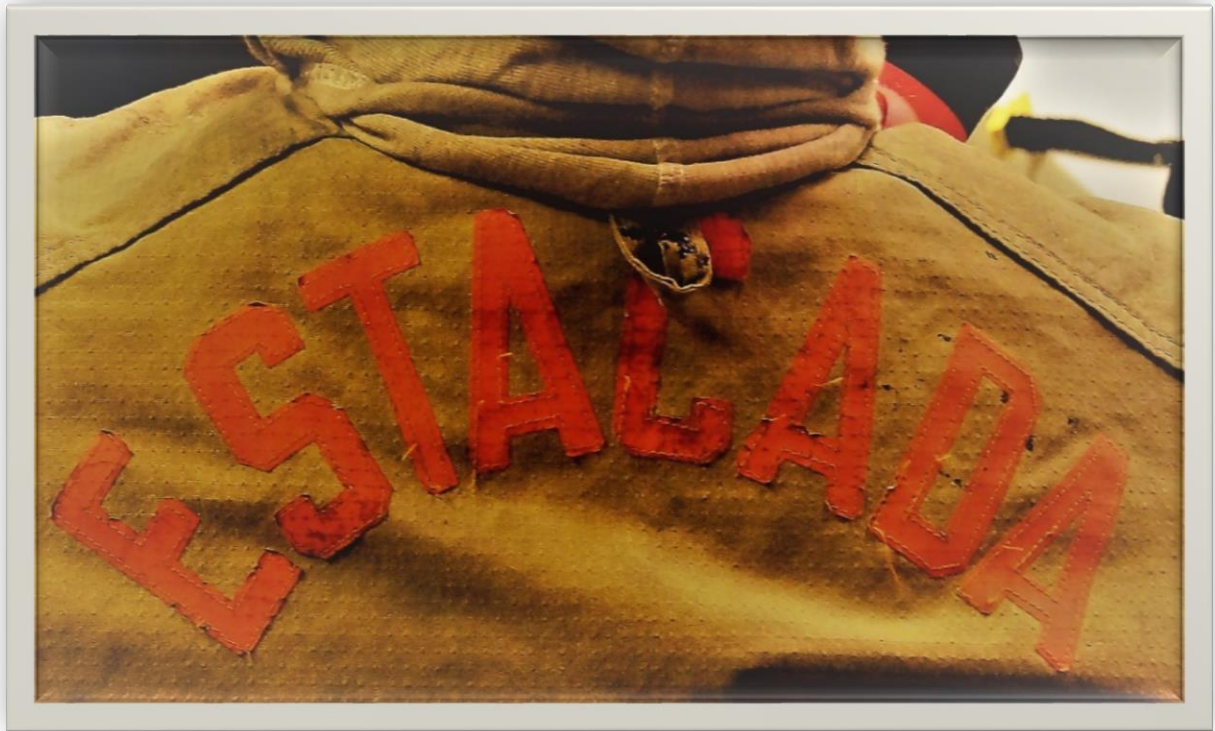
261 SE Jeremy Loveless Ave., Estacada, Oregon 97023



## Adopted Operating Budget Fiscal Year 2019/2020

[www.estacadafire.org](http://www.estacadafire.org)





*“Leaders should never be satisfied. They must always strive to improve, and they must build that mind-set into the team. They must face the facts through a realistic, brutally honest assessment of themselves and their team’s performance. Identifying weaknesses, good leaders seek to strengthen them and come up with a plan to overcome challenges. The best teams anywhere, like the (Navy) SEAL Teams, are constantly looking to improve, add capability, and push the standards higher. It starts with the individual and spreads to each of the team members until this becomes the culture, the new standard. The recognition that there are no bad teams, only bad leaders facilitates Extreme Ownership and enables leaders to build high-performance teams that dominate on any battlefield, literal or figurative.”*

*— Jocko Willink, Extreme Ownership: How U.S. Navy SEALs Lead and Win*

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## Budget Committee

### Board Directors

Name	Address	4 Year Term Expires
<b>John Bresko</b>	P.O. Box 639 Estacada, OR 97023	6/30/2019 Position 1
<b>Chris Randall</b>	P.O. Box 1861 Estacada, OR 97023	6/30/2019 Position 2
<b>John McAdoo</b>	26588 S. Morgan Rd. Estacada, OR 97023	6/30/2019 Position 3
<b>Edwin Thoreson</b>	P.O. Box 195 Estacada, OR 97023	6/30/2021 Position 4
<b>Matthew Silva</b>	33437 SE Bryant Rd. Estacada, OR 97023	6/30/2021 Position 5

### Citizen Members

Name	Address	3 Year Term Expires
<b>Maureen Stevens</b>	P.O. Box 195 Estacada, OR 97023	6/30/2019 Position 6
<b>Gaylord Janzen</b>	P.O. Box 490 Estacada, OR 97023	6/30/2019 Position 7
<b>Karen Hovda</b>	792 NE Cemetery Rd. Estacada, OR 97023	6/30/2020 Position 8
<b>Hank Wheeler</b>	34870 SE Divers Rd. Estacada, OR 97023	6/30/2020 Position 9
<b>Ryan Carpenter</b>	255 NE 6 <sup>th</sup> Ave. Estacada, OR 97023	6/30/2019 Position 10

## Budget Message

**To:** Citizens of Estacada Rural Fire District No. 69  
Estacada Rural Fire District No. 69 Board of Directors  
Estacada Rural Fire District No. 69 Budget Committee Members

**From:** Richard Anderson, Division Chief/Budget Officer

### Introduction

I am pleased to present to you the proposed budget for fiscal year 2019/2020. I would like to thank the administrative staff and our organization as a whole for their invaluable assistance and vision as we have worked to complete the budget process. The entire staff worked tirelessly to contribute to this budget process and provided valuable input.

This budget is designed to meet the current needs and anticipate the future requirements of the Fire District. It will also help us to accomplish the goals and objectives set forth in the Fire District's strategic plan and the priorities outlined by the Board of Directors and the Fire Chief.

As required by Oregon State budget law, our proposed operating budget is balanced between resources and expenditures. It has been prepared following accepted accounting standards, principles, practices and laws. Input has been solicited and received from members and citizens in hopes of not only producing a well thought out budget, but also a budget that has the ownership of a diverse cross section of our organization and those we serve.

### Revenue

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. With careful planning and spending over the last few years, the District has no need to borrow from reserves to fund operations during that period. The district has not accrued any debt and does not plan to issue any debt with responsible planning of capital purchases through reserve funds.

The County Tax Assessor estimated an overall growth assessed valuation (AV) for fiscal year 2019/2020 of 4-4.5%. This budget is conservatively estimating a 4.0% increase. 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.

## 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.

## Changes

The Fire District's budget contains several changes designed to further carry out our mission, increase accountability, and plan for future expenses.

Contributions to several reserve accounts have been reevaluated to reflect updates to current replacement schedules. Replacement schedules will need to be evaluated again over the next year to make sure they meet the needs of the fire district and to ensure the district's financial health. During the next fiscal year, staff plans to complete a full review of our replacement schedules.

The Fire District is contracting some services from Clackamas Fire District No. 1 through an intergovernmental agreement (IGA) as authorized in ORS 190.010. These services include: fire prevention, fire investigation, code enforcement, training, and expanded response resources.

The Unappropriated Ending Fund Balance has decreased from \$750,000 to \$700,000. This change reflects the funding needed to carry the Fire District from July 1 until the anticipated tax revenue in November. This change was made at the suggestion of the district's CPA.

The contingency fund decreased from \$250,000 to \$200,000 to reflect the size of our budget and needs of the Fire District. This change was also made at the suggestion of the district's CPA.

## Conclusion

This budget was developed to meet the mission of Estacada Rural Fire District No. 69 and is based on recommendations from District staff, input from the Fire District's Certified Public Accountant, budget laws, regulations and laws that govern fire districts, as well as known and projected operational requirements. The proposed budget presented herein is a true accounting of funding levels required to meet our rapidly increasing demand of service.

Respectfully submitted by,

Richard Anderson  
Division Chief

## Fiscal Year 2019/20 Objectives

- Provide services in accordance with the Fire District's mission and vision.
- Increase staffing for emergency response.
- Seismic rehabilitation of the George Community Station.
- Sale of surplus property.
- Analyze cooperative agreements currently in place through the ongoing feasibility study with Clackamas Fire District #1.
- Increase trust and communication within the organization in order to improve workforce retention.





## History and Demographics



As the landscape of early Estacada changed, so did the need for fire protection. In early 1904, the Oregon Water Power Townsite Company (OWPTC) planned and created what would eventually become the City of Estacada.

Records indicate that the railway company constructed the first fire station, purchased firefighting equipment and organized volunteers. The records are vague, but they give some indication that the department was organized in 1901.



One of the earliest known photos of Estacada, taken about 1906, shows a small pitched roof building. This small building housed two industrial hose carts, bunker gear, and tools. The fire bell (located above

the current fire station) was purchased in December 1904. It was used to alert volunteers to respond to fires. The bell is 34 inches in diameter and at the time cost \$45.00. Eventually the fire station was moved



to a location near S. Broadway Street and S.E. Third Avenue. This location was also city hall. The station had a new bell tower and was used to hang wet fire hose to dry. This location was in use for approximately 30 years. In 1923, a major fire burned several buildings on the east side of Broadway. It started in a pool hall and spread north towards the fire station and south. Fortunately, the fire was brought under control by volunteers.

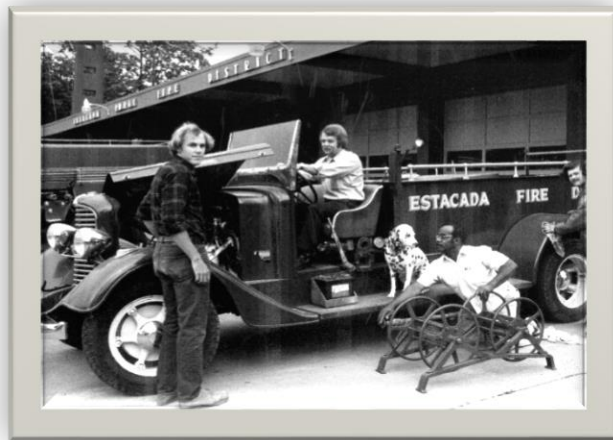
The first motorized fire truck was a 1922 Ford Model "T". The volunteers at that time used their ingenuity and converted it to a fire engine. They then added ladders and tools to make it more useful. The truck provided many years of service before being taken out of service.

In 1938, a new city hall/fire station was constructed. This building is still in use today. Fire engines sat in where city offices are currently in use. If you look on the north side of the building, you can see the arches where apparatus doors once stood. The upstairs of the building was used for fire department meetings, offices and storage. A fire pole used to quickly get to the fire engines from the second floor was removed sometime in the 1950's. A dome was constructed on top of the building to house the old fire bell. An electric siren was placed on top of the dome and is still in use today on the current fire station bell tower.



The first new fire engine was purchased by the city during the construction of the new building. It had a 500 gallon tank, a 500 gallon per minute pump, and was built by the Howard Cooper Company. The engine was delivered to the City of Estacada on August 31, 1938.

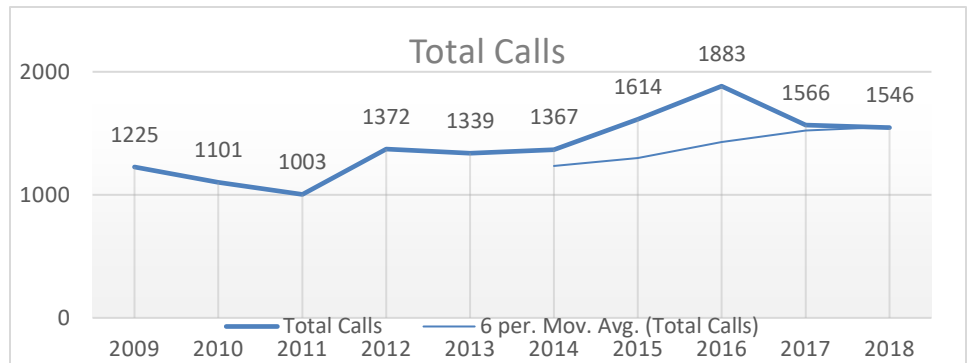
By this time there were two fire departments protecting the area, the Estacada city fire department and the Currinsville-Cazadero Rural Fire Protection District. In the 1960's both fire agencies were combined. The city hall station had served the area for 26 years. Now a much larger station was required so that equipment could be moved from area barns to a centralized and secure building. The current Estacada Fire main station was built in 1964 by funds obtained from a bond. Some features of the current building included inside water pipes to fill fire apparatus instead of connecting to a hydrant, a public entrance for quicker



service, a large front pad to aid in fire apparatus cleaning and testing, and a service shop with an exhaust removal system. At the time, these were new concepts for fire stations, but now seem commonplace.

In the 1960's through the early 1980's the present fire station was more than just a fire station; it held dances, weddings, casino nights, and many other social and community events. In 1964 the Fire District responded to 100 calls a year.

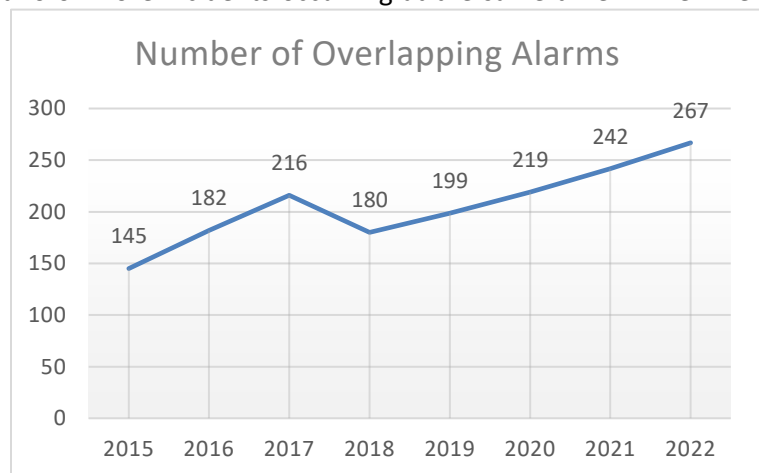
Today we respond to over 1,500 calls for service. Our district is approximately 88 square miles and we serve a community of 12,500. This budget provides the district with 15 total FTE's, 13 are uniformed responders and two are administrative support staff. Approximately 30 volunteer responders also supplement the district. The dynamics of the fire service and EMS have changed significantly since the district was formed.



Over 60% of the calls handled by the Fire District are calls for emergency medical help. These types of calls require prompt response. Other call types include; vehicle accidents, fires, rescues, and other types of emergencies.

Our call volume is increasing an average of 1.94% per year, with overlapping calls increasing an average of 10.34% a year. An overlapping call is two or more incidents occurring at the same time. When we experience overlapping alarms, automatic aid companies are utilized to ensure that a staffed advanced life support (ALS) unit responds to every medical call within our district boundaries. These overlapping alarms continue to be a challenge for the Fire District.

Today there are a minimum of two career firefighters on duty 24 hours a day at our main station. Our goal is to have three on duty to provide a minimum crew compliment on our first out engine. Currently, we are able to provide this 72% of the time. We are working towards a goal of providing this coverage 100% of the time starting in the 2019/2020 fiscal year. National Fire Protection Association (NFPA) recommends an engine crew size of 4 firefighters. Currently we meet this NFPA recommendation 7% of the time.



Today there are a minimum of two career firefighters on duty 24 hours a day at our main station. Our goal is to have three on duty to provide a minimum crew compliment on our first out engine. Currently, we are able to provide this 72% of the time. We are working towards a goal of providing this coverage 100% of the time starting in the 2019/2020 fiscal year. National Fire Protection Association (NFPA) recommends an engine crew size of 4 firefighters. Currently we meet this NFPA recommendation 7% of the time.

## Estacada Rural Fire District Goal

We will strive to meet the personal fulfillment and professional development needs of our personnel. Efforts to provide motivation for participation will strengthen morale, self-worth, and individual confidence in supporting the District's vision and mission.

## Our Vision:

"To become a premier agency and model within the fire service." This shall be accomplished through:

- Treating people with courtesy, dignity, and respect
- Being good stewards of the District's resources
- Making data driven decisions
- Embracing change
- Providing training to support the development and growth of our members

Our vision statement is the focal point of the District. Through continuous environmental scanning, we will analyze trends, programs, and services to provide for our external and internal customers.

## Our Mission

"To serve our community by providing quality fire and life safety services."

## Our Slogan:

"Desire to Serve, Courage to Act"

## Our Core Values:

We strive to exemplify the following values:

**D**edication – We serve our community and each other.

**R**esponsibility – We hold ourselves accountable for our actions and inactions.

**I**ntegrity – We will remain ethical and honest at all times.

**V**ision – We plan for the future and work towards common goals.

**E**xcellence – We strive to better ourselves.

The acronym for these core values is D.R.I.V.E. We will continually check ourselves and each other to ensure that we have D.R.I.V.E. Each individual can and will make a difference. Every member is expected to accomplish their own tasks with a sense of duty, respect, and honor to the District and their fellow members as it pertains to the organizational vision, mission, and core values.

## Decision Making

All decisions made by Estacada Rural Fire District No. 69 leaders and personnel should directly or indirectly benefit the citizens of the Fire District. Our decision-making culture, built on the acceptance of a mission-driven process, is to be considered and used to evaluate decisions. Considered next is the needs and benefits to the District as a whole. Divisions should make decisions aligned with the needs of the District

and citizens, but also must consider the impact of their decision on other divisions. Decisions, which benefit one division, should not have an adverse effect on another division.

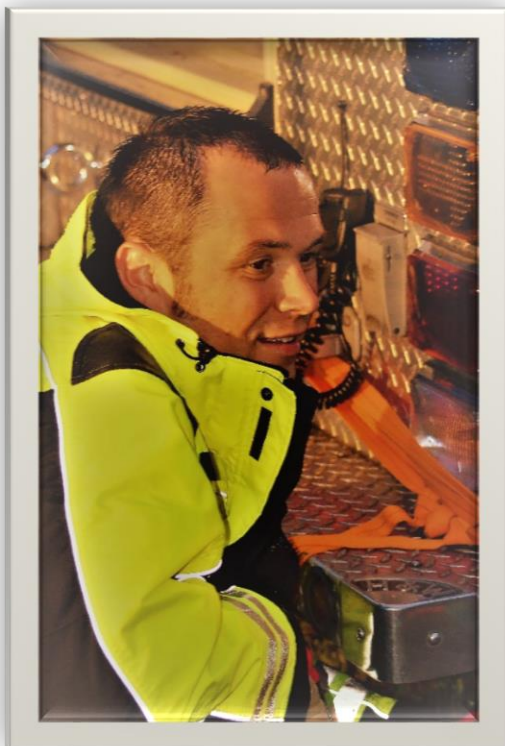
There are many groups within the ERFD. All groups are important. Decisions made to benefit one group will also be applicable to other groups that are similarly situated. Individual needs are also very important. Decisions made to benefit an individual will be applicable to individuals similarly situated and who make the same request. Decisions made based on racism, sexism, favoritism, nepotism, and territorialism shall not be tolerated. Lastly, the needs of the person presenting the decision will be considered. Applying this systematic approach assures that mission-driven decisions are derived from mission-driven motives.

### ***Decision Making Levels***

1. Citizens of the community we serve
2. The Organization
3. Divisions (Emergency Services, Support Services, Administration)
4. Formal and Informal Groups (Board, Volunteers, Labor, Shifts, Officers, others)
5. Individuals
6. Person making decision

### ***Decision Making Priorities***

1. Safety
2. Legal
3. Ethical
4. Financial
5. Mitigate or reduce impacts on decision making levels to the extent possible



Budget Summary





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## Resources

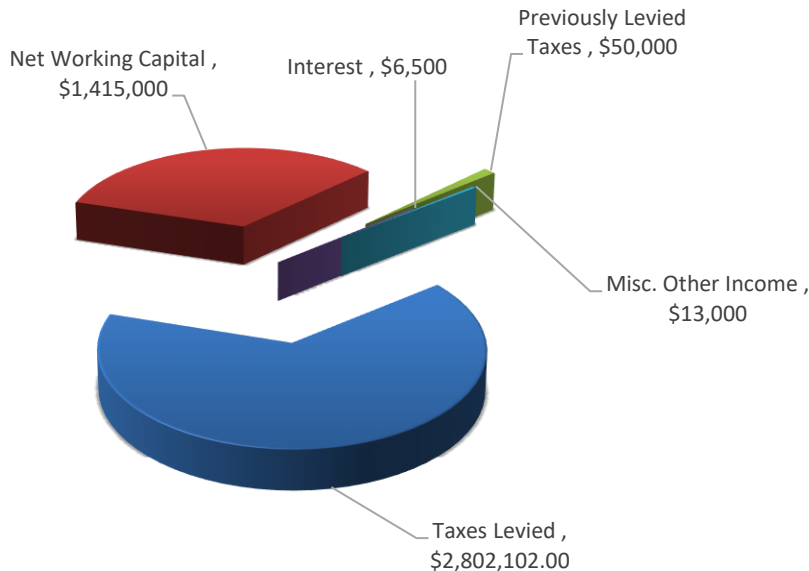
In preparing a budget, the table below is used to calculate the approximate amount of taxes to be collected. The total taxes to be collected are then added to other resources (i.e., grants, sales, etc.) to create a total revenue amount. This total revenue amount is then distributed into funds or categories to cover the estimated expenditures necessary to meet the needs of the organization. The tax revenue is based on the 2018 assessed value that is provided by the Clackamas County Tax Assessor. For this budget, we used 4% as a conservative estimate of growth. We then subtract losses due to Measure 5 and uncollectable taxes to derive the estimated taxes to be received. The district uses a combination of taxes, net working capital, previously levied taxes, and miscellaneous revenue to project our total resources available.

### PROPERTY TAX CALCULATOR

Permanent Rate Limit \$2.4029 / \$1,000

Assessed Value from Previous Year		\$1,177,200,670.00
Estimated Growth Percentage (4%)	X	1.040
Estimated Assessed Value		\$1,224,288,696.80
Permanent Tax rate (per dollar)	X	0.0024029
Amount the Rate would raise		\$2,941,843.31
Estimate Measure 5 loss (compression)	-	\$4.41
Tax to be billed		\$2,941,838.90
Average Collection Factor (95.25%)	X	0.9525
<b>Taxes Estimated to be Received</b>		<b>\$2,802,101.55</b>

Loss due to discounts & uncollectable taxes	\$139,737.35
---	--------------



#### Changes:

- Net Working Capital decreased by \$181,825.57
- Estimated tax revenue has increased by \$188,452.64



**FORM  
LB-20**

**RESOURCES  
General Operating Fund**

Estacada Rural Fire District No. 69

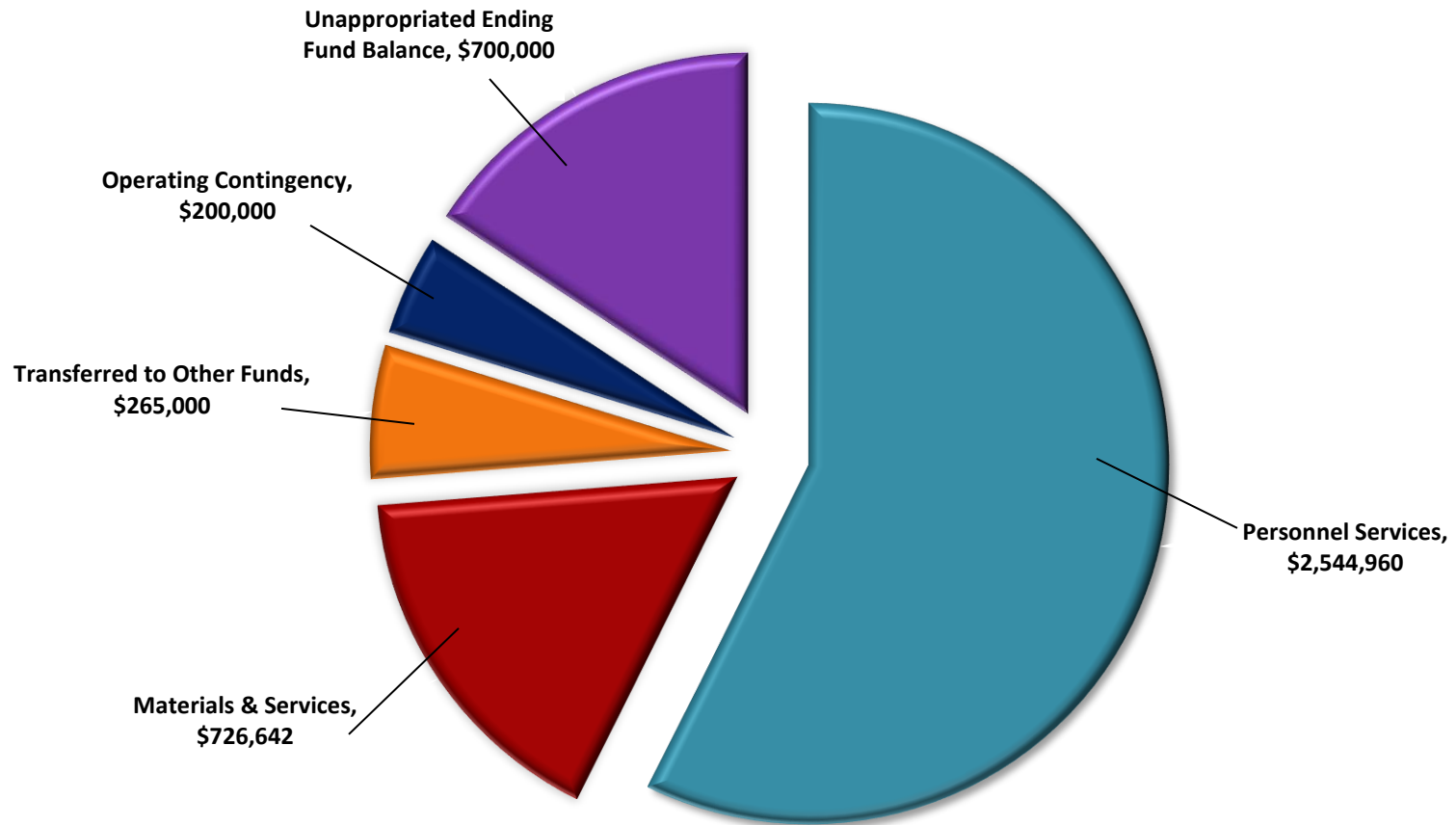
Budget for Next Year 2019/2020

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2019/2020			
	Actual		Adopted Budget This Year 2018/2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016/2017	First Preceding Year 2017/2018						
1	\$ -		\$ -	1. Available cash on hand* (cash basis) or	\$ -	\$ -	\$ -	1
2	\$ 1,692,716	\$ 1,739,175	\$ 1,596,826	2. Net working capital (accrual basis)	\$ 1,415,000	\$ 1,415,000	\$ 1,415,000	2
3	\$ 45,354	\$ 40,008	\$ 50,000	3. Previously levied taxes est. to be received	\$ 50,000	\$ 50,000	\$ 50,000	3
4	\$ 5,180	\$ 4,397	\$ 6,500	4. Interest	\$ 6,500	\$ 6,500	\$ 6,500	4
5				5				5
6				6 <b>OTHER RESOURCES</b>				6
7	\$ 48,664	\$ 179,242	\$ 13,100	7 Misc. Revenue	\$ 13,000	\$ 13,000	\$ 13,000	7
8	\$ -	\$ -	\$ -	8 Grant Funding	\$ 504,945	\$ 504,945	\$ 504,945	8
9	\$ -	\$ 30,156	\$ -	9 Asset Sale Proceeds	\$ 150,000	\$ 150,000	\$ 150,000	9
10	\$ -	\$ -	\$ -	10 Transfer In From Other Fund	\$ -	\$ -	\$ -	10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	\$ 1,791,914	\$ 1,992,979	\$ 1,666,426	29 Total resources, except taxes to be levied	\$ 2,139,445	\$ 2,139,445	\$ 2,139,445	29
30			\$ 2,613,649	30 Taxes estimated to be received	\$ 2,802,102	\$ 2,802,102	\$ 2,802,102	30
31	\$ 2,451,774	\$ 2,582,804		31 Taxes collected in year levied				31
32	\$ 4,243,688	\$ 4,575,783	\$ 4,280,075	32 <b>TOTAL RESOURCES</b>	\$ 4,941,547	\$ 4,941,547	\$ 4,941,547	32

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

## General Operating Funds - Requirements

The general funds requirements are separated into the following categories; Personnel Services, Materials & Services, Capital Outlay, Transfers, Contingency & Unappropriated Ending Fund. These categories are explained in further detail within each section of the budget document. Together these funds comprise the total requirements of the budget.



**REQUIREMENTS SUMMARY  
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM**

FORM  
LB-30

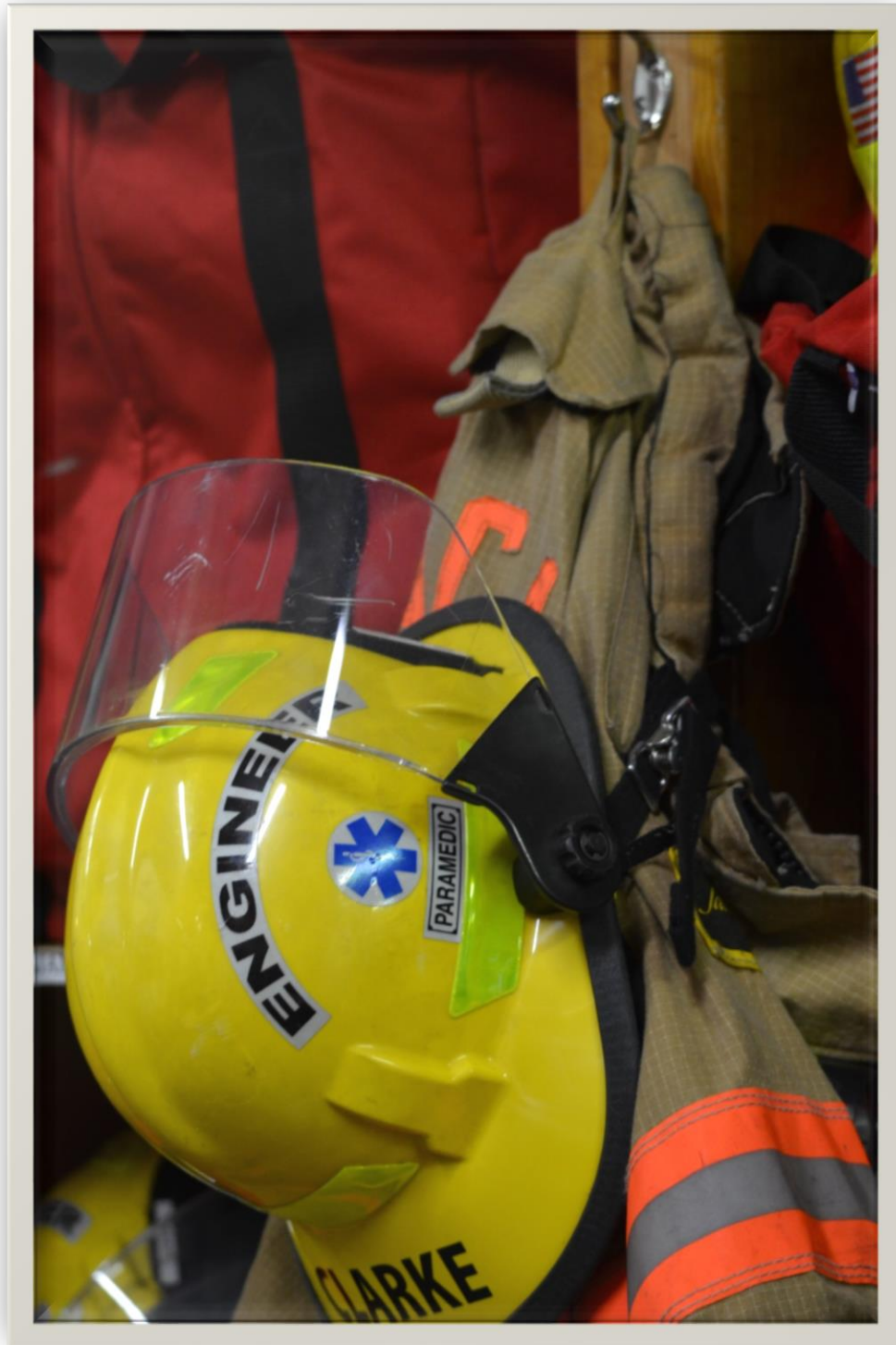
General Operating Fund  
Estacada Rural Fire District No. 69

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2019/2020			
	Actual		Adopted Budget This Year 2018/2019		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2016/2017	First Preceding Year 2017/2018						
<b>PERSONNEL SERVICES</b>								
1	\$ 1,786,166	\$ 2,058,150	\$ 2,407,075	1 Regular Personnel Services Items	\$ 2,544,960	\$ 2,544,960	\$ 2,544,960	1
2	\$ -		\$ -	2 Grant Funded Positions (All Inclusive)	\$ -	\$ -	\$ -	2
3				3				3
4				4				4
5				5				5
6				6				6
<b>7</b>	<b>\$ 1,786,166</b>	<b>\$ 2,058,150</b>	<b>\$ 2,407,075</b>	<b>7 TOTAL PERSONNEL SERVICES</b>	<b>\$ 2,544,960</b>	<b>\$ 2,544,960</b>	<b>\$ 2,544,960</b>	<b>7</b>
	<b>12</b>	<b>14</b>	<b>14</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>15</b>	<b>15</b>	<b>15</b>	
<b>MATERIALS AND SERVICES</b>								
8	\$ 573,347	\$ 630,149	\$ 751,000	8 Materials and Services Items	\$ 726,642	\$ 726,642	\$ 726,642	8
9	\$ -		\$ -	9 Grant Funded Materials and Services	\$ -	\$ -	\$ -	9
10				10				10
11				11				11
12				12				12
13				13				13
<b>14</b>	<b>\$ 573,347</b>	<b>\$ 630,149</b>	<b>\$ 751,000</b>	<b>14 TOTAL MATERIALS AND SERVICES</b>	<b>\$ 726,642</b>	<b>\$ 726,642</b>	<b>\$ 726,642</b>	<b>14</b>
<b>CAPITAL OUTLAY</b>								
15	\$ -	\$ -	\$ -	15 Capital Outlay Items	\$ 504,945	\$ 504,945	\$ 504,945	15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
<b>21</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>21 TOTAL CAPITAL OUTLAY</b>	<b>\$ 504,945</b>	<b>\$ 504,945</b>	<b>\$ 504,945</b>	<b>21</b>
<b>TRANSFERRED TO OTHER FUNDS</b>								
22	\$ 145,000	\$ 175,000	\$ 122,000	22 Reserve Funds	\$ 265,000	\$ 265,000	\$ 265,000	22
23				23				23
24				24				24
<b>25</b>	<b>\$ 145,000</b>	<b>\$ 175,000</b>	<b>\$ 122,000</b>	<b>25 TOTAL TRANSFERS</b>	<b>\$ 265,000</b>	<b>\$ 265,000</b>	<b>\$ 265,000</b>	<b>25</b>
			\$ 250,000	<b>26 OPERATING CONTINGENCY</b>	<b>\$200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	
26	\$ 1,739,175	\$ 1,712,428		27 Ending balance (prior years)				26
27			\$ 750,000	<b>28 UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	27
<b>28</b>	<b>\$4,243,688</b>	<b>\$4,575,728</b>	<b>\$4,280,075</b>	<b>29 TOTAL REQUIREMENTS</b>	<b>\$ 4,941,547</b>	<b>\$ 4,941,547</b>	<b>\$ 4,941,547</b>	<b>28</b>



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## General Operating Funds



## Personnel Services Category

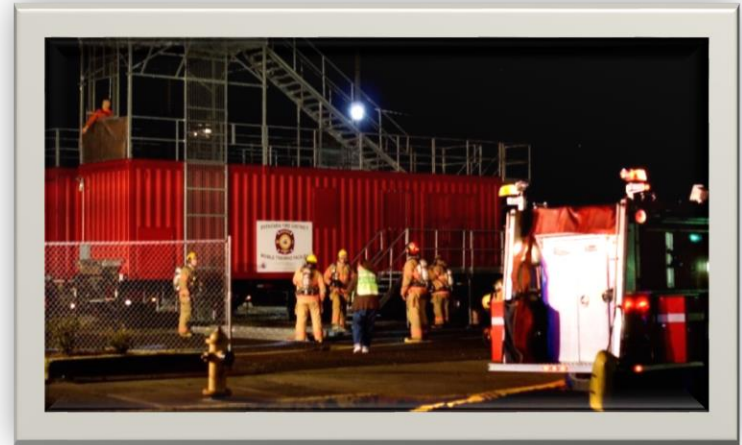
This budget category pertains to volunteer and career personnel, and funds such things as wages, retirement, taxes, social security, health and dental insurance, life and disability insurance, worker's compensation, volunteer incentive programs and other benefits. Union member wages and benefits are negotiated through the employee labor contract process. The Fire Chief and other administrative staff wages are negotiated with the Board of Directors.

Funding for Personnel Services can be transferred between line items without a resolution as long as the total budgeted amount within the category is not over expended.

Appendix "A" contains expenditure line item descriptions. Appendix "B" contains specific information regarding salaries.

Changes within this category:

- \$2,544,959.55 (FY 19/20) - \$2,407,074.51(FY 18/19) = \$137,884.04 increase
- One FTE was moved from administration to the bargaining unit and one additional FTE was funded in this budget. The purpose of these FTE's is to increase the staffing on our first out engine, in an effort to guarantee three trained emergency responders are available at all times.
- The fire chief position is currently funded at half-time through September 30, 2019 and is then funded full-time.
- Negotiations were completed for the wages and benefits for bargaining unit members in 2017 and the current collective bargaining agreement is in place through June 30, 2020. Administrative staff wages are not set at this time and are typically effective in October of each year. The numbers used in this budget are projected but not ratified by the Board of Directors.
- Medical insurance premiums have increased by 5% and dental has increased by 1.6%.
- PERS increased \$118,000 for this fiscal year due to an approximately \$102,000 increase in PERS rates, and adding an additional FTE.
- Physical Exams/Employee Assistance Program (EAP) costs have remained the same, however we are moving to a yearly physical for all members. We are working towards requiring NFPA 1582 compliant physicals to all firefighters over the next three years. This involves both changes to the frequency and content of the physical evaluations.



**DETAILED REQUIREMENTS**

Personnel Services Category  
 General Operating Fund  
 Estacada Rural Fire District No. 69

FORM  
 LB-31

	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2019/2020			
	Actual		Adopted Budget This Year 2018/2019				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2016/2017	First Preceding Year 2017/2018								
1	\$ 128,482	\$ 158,288	\$ 141,644	1 Fire Chief	1	151k	\$ 131,615	\$ 131,615	\$ 131,615	1
2	\$ 223,473	\$ 237,303	\$ 246,280	2 Division Chiefs	1	130k	\$ 130,030	\$ 130,030	\$ 130,030	2
3	\$ 267,435	\$ 282,286	\$ 290,446	3 Lieutenant	3	102-103k	\$ 306,912	\$ 306,912	\$ 306,912	3
4	\$ 476,047	\$ 516,435	\$ 536,889	4 Engineer	8	81-97k	\$ 702,902	\$ 702,902	\$ 702,902	4
5	\$ 59,635	\$ 64,141	\$ 66,638	5 Administrative Manager	1	70k	\$ 70,367	\$ 70,367	\$ 70,367	5
6	\$ 30,972	\$ 40,069	\$ 41,790	6 Administrative Assistant	1	44k	\$ 44,128	\$ 44,128	\$ 44,128	6
7	\$ 37,659	\$ 86,288	\$ 193,577	7 Extra Wages			\$ 146,221	\$ 146,221	\$ 146,221	7
8	\$ 75,044	\$ 143,119	\$ 178,234	8 Retirement			\$ 296,778	\$ 296,778	\$ 296,778	8
9	\$ 36,136	\$ 31,693	\$ 49,134	9 Worker's Compensation			\$ 68,403	\$ 68,403	\$ 68,403	9
10	\$ 104,561	\$ 103,254	\$ 116,071	10 FICA - Medicare & Social Security			\$ 117,211	\$ 117,211	\$ 117,211	10
11	\$ 8,809	\$ 18,923	\$ 11,132	11 Tri-Met Tax			\$ 11,274	\$ 11,274	\$ 11,274	11
12	\$ 57,716	\$ 58,621	\$ 102,300	12 Volunteer Program (LOSAP, Mileage, Tuition, Retention)			\$ 68,000	\$ 68,000	\$ 68,000	12
13	\$ 12,242	\$ 11,795	\$ 20,000	13 Volunteer Insurance (Life, AD&D)			\$ 8,500	\$ 8,500	\$ 8,500	13
14	\$ 245,009	\$ 278,657	\$ 334,827	14 Career Insurance (Medical/Vision/AD&D)			\$ 363,075	\$ 363,075	\$ 363,075	14
15	\$ 19,698	\$ 20,678	\$ 21,613	15 Career Insurance (Dental)			\$ 23,043	\$ 23,043	\$ 23,043	15
16	\$ 10,820	\$ 9,608	\$ 31,500	16 Physical Exams/Employee Assistance Program			\$ 31,500	\$ 31,500	\$ 31,500	16
17	\$ 1,239	\$ (3,008)	\$ 25,000	17 Unemployment			\$ 25,000	\$ 25,000	\$ 25,000	17
18	\$ -		\$ -	18 Grant Funded Positions (All Inclusive)	0		\$ -	\$ -	\$ -	18
19				19						19
20				20						20
21				21						21
22				22						22
23				23						23
24				24						24
25				25						25
26				26						26
27				27						27
28				28						28
29				29						29
30				30						30
31	\$ -	\$ -		31 Ending balance (prior years)						31
32			\$ -	32 UNAPPROPRIATED ENDING FUND BALANCE			\$ -	\$ -	\$ -	32
33	\$ 1,794,976	\$ 2,058,150	\$ 2,407,075	33 TOTAL REQUIREMENTS	15		\$ 2,544,960	\$ 2,544,960	\$ 2,544,960	33

## Materials and Services Category

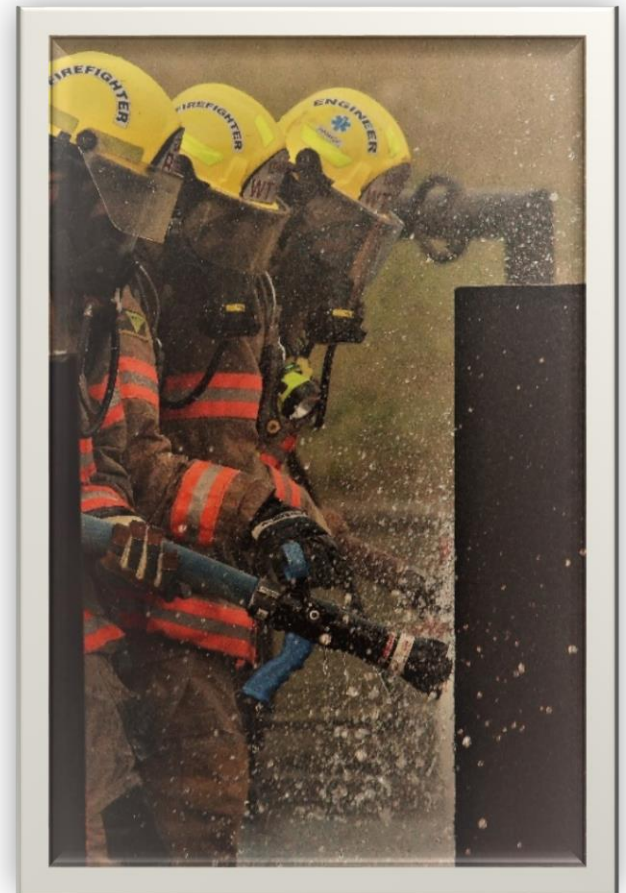
This budget category funds the day-to-day expenses required for the delivery of fire and life safety services to the District. Most line items are based on an estimate and/or historical data of required expenditures. Program coordinators are required to justify spending within each line item. Grant items that do not meet capital expenditure requirements are placed in this fund.

Funding for Materials and Services can be transferred between line items without a resolution provided the total budgeted amount in this category is not over-expended.

Appendix “A” contains expenditure line item descriptions.

Changes within this category:

- \$751,000 (FY 18/19) - \$726,642 (FY 19/20) = \$24,358 decrease
- Clackamas Fire IGA, Auditor, CPA, Attorney, Medical Direction and payroll service expenses and other contracted services are included in professional fees. IGA services are funded through September 30, 2019. If they continue beyond that point additional funding will need to be appropriated.
- Dispatch services and radio maintenance fees both increased. The public safety agencies continue to share a portion of the replacement cost of a radio system component. There is one (1) year of payments remaining. The CCOM member board voted for an increase to their budget this year to fund additional FTE’s as the dispatch center is chronically understaffed. This translates into roughly a 4.5% increase in our dispatch fees.
- Line items are adjusted to more accurately reflect the costs that the District has experienced over the last budget year.





**DETAILED REQUIREMENTS**

FORM  
LB-31

Materials & Services Category  
General Operating Fund  
Estacada Rural Fire District No. 69

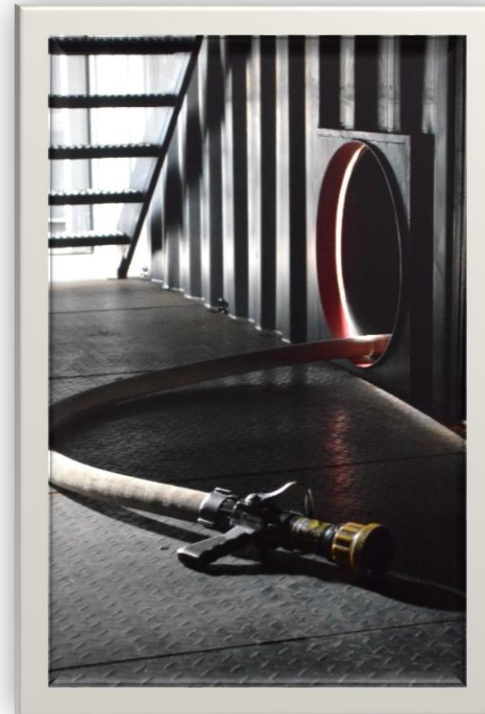
	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2019/2020			
	Actual		Adopted Budget This Year 2018/2019				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2016/2017	First Preceding Year 2017/2018								
1	\$ 1,169	\$ -	\$ 8,000	Election Expenses			\$ 6,000	\$ 6,000	\$ 6,000	1
2	\$ 11,212	\$ 9,802	\$ 14,000	Office Supplies/Equipment			\$ 14,000	\$ 14,000	\$ 14,000	2
3	\$ 29,093	\$ 28,759	\$ 32,500	Insurances (Buildings/Equipment/Apparatus etc.)			\$ 32,500	\$ 32,500	\$ 32,500	3
4	\$ 155,698	\$ 228,420	\$ 199,000	Professional Fees			\$ 185,382	\$ 185,382	\$ 185,382	4
5	\$ 55,957	\$ 47,524	\$ 59,000	Apparatus and Equipment Maintenance			\$ 59,000	\$ 59,000	\$ 59,000	5
6	\$ 20,966	\$ 17,378	\$ 30,000	Gas, Fuels and Lubricants			\$ 30,000	\$ 30,000	\$ 30,000	6
7	\$ 485	\$ 929	\$ 4,000	Radio Equipment and Maintenance			\$ 4,000	\$ 4,000	\$ 4,000	7
8	\$ 17,913	\$ 15,442	\$ 20,000	Buildings/Grounds Maintenance and Supplies			\$ 20,000	\$ 20,000	\$ 20,000	8
9	\$ 36,148	\$ 38,383	\$ 50,000	Utilities (Electricity/Water/Sewer/Garbage)			\$ 45,000	\$ 45,000	\$ 45,000	9
10	\$ 17,223	\$ 10,849	\$ 19,000	Training (Classes/Recertification/Travel)			\$ 10,000	\$ 10,000	\$ 10,000	10
11	\$ 88,601	\$ 101,476	\$ 119,000	Dispatch Services/Radio Systems			\$ 123,760	\$ 123,760	\$ 123,760	11
12	\$ 7,137	\$ 7,277	\$ 6,000	Subscriptions/Dues/Annual Fees			\$ 8,000	\$ 8,000	\$ 8,000	12
13	\$ 26,264	\$ 29,341	\$ 40,000	Medical Supplies			\$ 38,000	\$ 38,000	\$ 38,000	13
14	\$ 8,016	\$ 1,286	\$ 11,000	General Operating Expenses			\$ 11,000	\$ 11,000	\$ 11,000	14
15	\$ 674	\$ 1,307	\$ 3,500	Training Supplies and Maintenance			\$ 3,500	\$ 3,500	\$ 3,500	15
16	\$ 10,916	\$ 10,459	\$ 10,000	Personal Protective Equipment			\$ 10,000	\$ 10,000	\$ 10,000	16
17	\$ 3,569	\$ 2,485	\$ 5,500	Fire Prevention/Public Education/Public Relations			\$ 5,500	\$ 5,500	\$ 5,500	17
18	\$ 1,061	\$ 1,592	\$ 3,000	Support Services Equipment and Supplies			\$ 3,000	\$ 3,000	\$ 3,000	18
19	\$ -	\$ -	\$ -	Grant Funded Equipment			\$ -	\$ -	\$ -	19
20	\$ -	\$ -	\$ -	Grant Funded Services/Training			\$ -	\$ -	\$ -	20
21	\$ 27,822	\$ 21,905	\$ 24,000	Firefighting Equipment and Maintenance			\$ 27,500	\$ 27,500	\$ 27,500	21
22	\$ 2,735	\$ -	\$ 5,000	Furniture Replacement			\$ 5,000	\$ 5,000	\$ 5,000	22
23	\$ 10,101	\$ 10,590	\$ 13,000	Banquet			\$ 8,000	\$ 8,000	\$ 8,000	23
24	\$ 8,639	\$ 12,099	\$ 21,000	Uniforms			\$ 20,000	\$ 20,000	\$ 20,000	24
25	\$ 4,182	\$ 4,036	\$ 7,500	Health, Wellness and Safety Programs			\$ 7,500	\$ 7,500	\$ 7,500	25
26	\$ 27,344	\$ 28,809	\$ 47,000	Information Systems			\$ 50,000	\$ 50,000	\$ 50,000	26
30	\$ -	\$ -		30 Ending balance (prior years)						30
31			\$ -	<b>31 UNAPPROPRIATED ENDING FUND BALANCE</b>			\$ -	\$ -	\$ -	31
32	\$ 572,925	\$ 630,149	\$ 751,000	<b>32 TOTAL REQUIREMENTS</b>			\$ 726,642	\$ 726,642	\$ 726,642	32

## Capital Outlay Category

This budget category pertains to capital expenditures (\$5,000 and 5 years of service life), and funds items such as mobile data computers, thermal imaging cameras and telephone systems. The items purchased with these funds are typically fixed assets.

Funding for the Capital Outlay portion of the budget can be transferred between line items without a resolution as long as the total budgeted amount in this category is not over-expended.

The only capital project budgeted for this fiscal year is a seismic retrofit of the George Community Fire Station. This \$504,000 project is fully funded through a grant from Business Oregon.



**DETAILED REQUIREMENTS**

FORM  
LB-31

Capital Outlay and Grants Category  
General Operating Fund  
Estacada Rural Fire District No. 69

	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2019/2020			
	Actual		Adopted Budget This Year 2018/2019				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2016/2017	First Preceding Year 2017/2018								
1	\$ -	\$ -	\$ -	1			\$ -	\$ -	\$ -	1
2	\$ -	\$ -	\$ -	2			\$ -	\$ -	\$ -	2
3				3						3
4				4						4
5				5						5
6				6						6
7				7						7
8				8						8
9				9						9
10	\$ -	\$ -	\$ -	10 Sub-Total			\$ -	\$ -	\$ -	10
11				Capital Grants						11
12	\$ -	\$ -	\$ -	12 Business Oregon Seismic Retrofit Grant - ST333			\$ 504,945	\$ 504,945	\$ 504,945	12
13				13						13
14				14						14
15				15						15
16				16						16
17				17						17
18				18						18
19				19						19
20				20						20
21				21						21
22				22						22
23				23						23
24				24						24
25				25						25
26				26						26
27				27						27
28				28						28
29				29						29
30				30						30
31	\$ -	\$ -	\$ -	31 Ending balance (prior years)						31
32			\$ -	32 UNAPPROPRIATED ENDING FUND BALANCE			\$ -	\$ -	\$ -	32
33	\$ -	\$ -	\$ -	33 TOTAL REQUIREMENTS			\$ 504,945	\$ 504,945	\$ 504,945	33

## Reserve Fund Transfers, General Operating Contingency, & Unappropriated Ending Fund Balance

The Reserve Fund Transfers are special funds designated by resolution to fund purchases that include apparatus, utility vehicles, fire, ems and rescue equipment, facilities and properties. These funds allow the district to plan purchases without the need to borrow or go to the voters with special taxing options.

The General Operating Contingency portion of the budget is used to cover unforeseen and emergency expenditures, and is also relied upon for cash carryover. This fund can only be transferred for use by resolution of the Fire District Board of Directors.

The Unappropriated Ending Fund Balance, along with the additional cash carryover, will enable the fire district to fund operations from July through November of the next budget year, until tax funds become available. This fund cannot be spent without the occurrence of a catastrophic event as defined by Oregon law.

Changes within this category:

- \$265,000 (FY 19/20) - \$122,000 (FY 18/19) = \$143,000 increase
- Several reserve funds have contribution changes. Details are presented within the explanation of each fund.
- Contributions proposed for the Facilities & Property Reserve Fund are from a property sale of surplus property that is no longer needed for public use.
- The General Operating Contingency has been decreased from \$250,000 to \$200,000.
- The Unappropriated Ending Fund Balance has been decreased from \$750,000 to \$700,000. This money along with the General Operating Contingency provide the Fire District with enough funding to operate from July 1 until taxes are received in November. Approximately \$280,000 is required monthly to operate the Fire District.
- Asset sale proceeds.

**FORM  
LB-31**

**DETAILED REQUIREMENTS**  
Transfers, Contingency, UEFB Category  
General Operating Fund  
Estacada Rural Fire District No. 69

	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2019/2020			
	Actual		Adopted Budget This Year 2018/2019				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2016/2017	First Preceding Year 2017/2018								
1	\$ 50,000	\$ 65,000	\$ 20,000	1 Apparatus Reserve Fund			\$ 40,000	\$ 40,000	\$ 40,000	1
2	\$ 20,000	\$ 10,000	\$ -	2 Utility Vehicle Reserve Fund			\$ -	\$ -	\$ -	2
3	\$ 15,000	\$ 15,000	\$ 23,000	3 Fire, EMS, & Rescue Tool Reserve Fund			\$ 1,000	\$ 1,000	\$ 1,000	3
4	\$ -	\$ -	\$ -	4 Facilities and Property Reserve Fund			\$ 150,000	\$ 150,000	\$ 150,000	4
5	\$ 20,000	\$ 30,000	\$ 24,000	5 Communications and Data Systems Reserve Fund			\$ 40,000	\$ 40,000	\$ 40,000	5
6	\$ 40,000	\$ 55,000	\$ 55,000	6 PPE/SCBA Systems Reserve Fund			\$ 34,000	\$ 34,000	\$ 34,000	6
7										7
8	\$ 145,000	\$ 175,000	\$ 122,000	Sub-Total			\$ 265,000	\$ 265,000	\$ 265,000	8
9				9						9
10	\$ 200,000	\$225,000	\$ 250,000	10 General Operating Contingency			\$200,000	\$ 200,000	\$ 200,000	10
11				11						11
12				12						12
13				13						13
14				14						14
15				15						15
16				16						16
17				17						17
18				18						18
19				19						19
20				20						20
21				21						21
22				22						22
23				23						23
24				24						24
25				25						25
26				26						26
27				27						27
28				28						28
29				29						29
30				30						30
31	\$ -	\$ -		31 Ending balance (prior years)						31
32			\$ 750,000	32 UNAPPROPRIATED ENDING FUND BALANCE			\$ 700,000	\$ 700,000	\$ 700,000	32
33	\$ 345,000	\$ 400,000	\$ 1,122,000	33 TOTAL REQUIREMENTS			\$ 1,165,000	\$ 1,165,000	\$ 1,165,000	33

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## Reserve Funds and Transfers



## Apparatus Reserve Fund

This reserve funds the purchase of new or replacement fire apparatus including fire engines, water tenders, wildland engines, and rescue vehicles. The fund also supports major repairs or reconfiguration of apparatus. The Apparatus Committee annually reviews the replacement schedule and makes recommendations to the fire chief.

National fire service safety standards suggest that tires be replaced at seven (7) year intervals regardless of tread wear.

- A contribution of \$40,000 is proposed for this fund. This is an increase of \$20,000 from the previous budget year.
- No capital expenditures are planned for this fiscal year.
- This fund will be undergoing a replacement schedule review over the next year.

Year	Vehicle/Item Description	Unit	Original Cost	Life Expectancy	Estimated Replacement Cost	Replacement Schedule
	Tires	E333		7 Years	\$3,000	2020/21
	Tires	WT330		7 Years	\$5,000	2022/23
<b>2005</b>	Ford F-550 Wildland Engine/Rescue	BR330	\$82,000	20 Years	\$175,000	2023/24
<b>1999</b>	E-One Pumper/Tender	E333	\$170,000	25 Years	\$450,000	2024/25
<b>2003</b>	Freightliner Water Tender	WT330	\$191,000	25 Years	\$400,000	2028/29
<b>2008</b>	Ford F-550 Rehab	RH330	\$172,000	20 Years	\$250,000	2028/29
<b>2010</b>	Pierce Pumper	E330	\$430,000	20 Years	\$650,000	2030/31
<b>2015</b>	Pierce Pumper/Tender	E331	\$630,000	20 Years	\$750,000	2035/36



**FORM  
LB-11**

This fund is authorized and established by resolution / ordinance number  
2003/2004 #4 on (date) May 9, 1985 for the following specified purpose:  
Purchase and upgrade of Major Apparatus.

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2028

**Apparatus Reserve Fund**

Estacada Rural Fire District No. 69

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019/2020			
	Actual		Adopted Budget This Year 2018/2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016/2017	First Preceding Year 2017/2018						
				<b>RESOURCES</b>				
1	\$ -		\$ -	Cash on hand* (cash basis) or	\$ -	\$ -	\$ -	1
2	\$ 50,646	\$ 68,602	\$ 114,760	Working Capital (accrual basis)	\$ 134,817	\$ 134,817	\$ 134,817	2
3	\$ -		\$ -	Previously levied taxes estimated to be received	\$ -	\$ -	\$ -	3
4	\$ 5	\$ 12	\$ 5	Interest	\$ 5	\$ 5	\$ 5	4
5	\$ 50,000	\$ 65,000	\$ 20,000	Transferred in from other funds	\$ 40,000	\$ 40,000	\$ 40,000	5
6			\$ -	Interfund Loan Transfer	\$ -	\$ -	\$ -	6
7			\$ -	Miscellaneous	\$ -	\$ -	\$ -	7
8								8
9	\$ 100,651	\$ 133,614	\$ 134,795	Total Resources, except taxes to be levied	\$ 174,822	\$ 174,822	\$ 174,822	9
10			\$ -	Taxes estimated to be received	\$ -	\$ -	\$ -	10
11				Taxes collected in year levied				11
12	\$ 100,651	\$ 133,614	\$ 134,795	<b>TOTAL RESOURCES</b>	\$ 174,822	\$ 174,822	\$ 174,822	12
13				<b>REQUIREMENTS</b>				13
14	\$ -	\$ -	\$ -	Debt Service (+ Interest)	\$ -	\$ -	\$ -	14
15	\$ -	\$ -	\$ -	Capital Purchase	\$ -	\$ -	\$ -	15
16	\$ 32,049	\$ 19,025	\$ 40,000	Materials and Services	\$ -	\$ -	\$ -	16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26	\$ 68,602	\$ 114,589		17 Ending Balance (prior years)				26
27			\$ 94,795	18 RESERVED FOR FUTURE EXPENDITURE	\$ 174,822	\$ 174,822	\$ 174,822	27
28	\$ 32,049	\$ 19,025	\$ 40,000	<b>TOTAL REQUIREMENTS</b>	\$ -	\$ -	\$ -	28

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

## Utility Vehicle Reserve Fund

This reserve funds the purchase of new or replacement utility vehicles. The Apparatus Committee annually reviews the replacement schedule and makes recommendations to the fire chief.

- No transfer is proposed for this fund. A staff vehicle was removed from the replacement schedule last fiscal year and a transfer is not necessary this year due to this readjustment.
- No capital expenditures are planned for this fund.
- This fund will be undergoing a replacement schedule review over the next year.

Year	Replacement Vehicle Description	Unit	Original Cost	Life Expectancy	Estimated Replacement Cost	Replacement Schedule
2010	Ford F-350	U331	\$39,500	12 Years	\$60,000	2022/23
2008	Ford F-350	B331	\$38,000	15 Years	\$80,000	2023/24
2012	Ford F-350	U332	\$60,000	12 Years	\$70,000	2024/25
2014	Ford Explorer	U330	\$46,424	15 Years	\$55,000	2029/30



**LB-11**

**FORM  
LB-11**

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

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**Utility Vehicle Reserve Fund**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2028

Estacada Rural Fire District No. 69

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019/2020			
	Actual		Adopted Budget This Year 2018/2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016/2017	First Preceding Year 2017/2018						
				<b>RESOURCES</b>				
1	\$ -		\$ -	Cash on hand* (cash basis) or	\$ -	\$ -	\$ -	1
2	\$ 36,393	\$ 56,393	\$ 66,404	Working Capital (accrual basis)	\$ 66,461	\$ 66,461	\$ 66,461	2
3	\$ -		\$ -	Previously levied taxes estimated to be received	\$ -	\$ -	\$ -	3
4	\$ -	\$ 1	\$ 10	Interest	\$ 1	\$ 1	\$ 1	4
5	\$ 20,000	\$ 10,000	\$ -	Transferred in from other funds	\$ -	\$ -	\$ -	5
6								6
7								7
8								8
9	\$ 56,393	\$ 66,394	\$ 66,414	Total Resources, except taxes to be levied	\$ 66,462	\$ 66,462	\$ 66,462	9
10			\$ -	Taxes estimated to be received	\$ -	\$ -	\$ -	10
11	\$ -			Taxes collected in year levied				11
12	\$ 56,393	\$ 66,394	\$ 66,414	<b>TOTAL RESOURCES</b>	\$ 66,462	\$ 66,462	\$ 66,462	12
13				<b>REQUIREMENTS</b>				13
14	\$ -		\$ -	Capital Purchase	\$ -	\$ -	\$ -	14
15	\$ -	\$ -	\$ 20,000	Materials and Services	\$ -	\$ -	\$ -	15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27	\$ 56,393	\$ 66,394		Ending Balance (prior years)				27
28			\$ 46,414	RESERVED FOR FUTURE EXPENDITURE	\$ 66,462	\$ 66,462	\$ 66,462	28
29	\$ -	\$ -	\$ 20,000	<b>TOTAL REQUIREMENTS</b>	\$ -	\$ -	\$ -	29

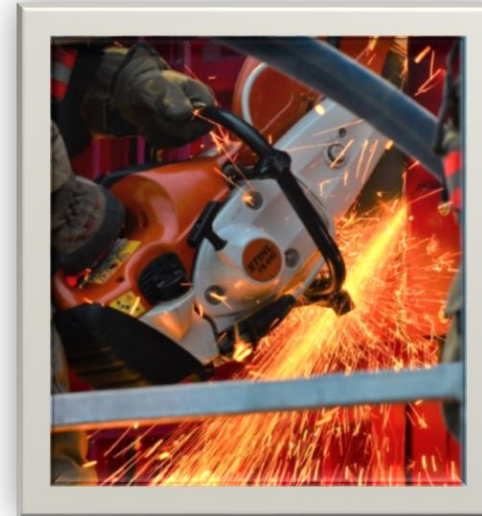
\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

## Fire, EMS, and Rescue Equipment Reserve Fund

This reserve fund includes the purchase of new or replacement EMS, rescue and firefighting equipment of high value. These items include 12-lead cardiac monitors, mechanical CPR devices, thermal imaging cameras and hydraulic rescue tools used to disentangle patients from wreckage. Thermal imaging cameras and explosive gas monitors have been added to the replacement schedule.

- Capital expenditures for this fund include replacement of the mechanical CPR device, thermal imaging camera(s), atmospheric gas monitor(s).
- A transfer in the amount of \$1,000 is proposed for this fund.

Description	Life Expectancy	Estimated Replacement Cost	Replacement Schedule
<b>One Thermal Imaging Camera</b>	15 Years	\$13,000	2019/20
<b>Four Gas Monitors</b>	10 Years	\$15,000	2019/20
<b>Mechanical CPR Device</b>	12 Years	\$15,000	2019/20
<b>12 Lead Cardiac Monitor (#1&amp;2)</b>	10 Years	\$65,000	2021/22
<b>Rescue Tools</b>	11 Years	\$38,000	2028/29



**LB-11**

**FORM  
LB-11**

This fund is authorized and established by resolution / ordinance number 1999/2000 #4 on (date) April 13, 2000 for the following specified purpose:  
Purchase and/or upgrade of hydraulic rescue tools and EMS equipment.

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2028

**Fire, EMS, & Rescue  
Equipment Reserve Fund**

Estacada Rural Fire District No. 69

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019/2020			
	Actual		Adopted Budget This Year 2018/2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016/2017	First Preceding Year 2017/2018						
				<b>RESOURCES</b>				
1	\$ -		\$ -	Cash on hand* (cash basis) or	\$ -	\$ -	\$ -	1
2	\$ 12,724	\$ 27,725	\$ 4,905	Working Capital (accrual basis)	\$ 27,908	\$ 27,908	\$ 27,908	2
3	\$ -		\$ -	Previously levied taxes estimated to be received	\$ -	\$ -	\$ -	3
4	\$ 1	\$ 2	\$ 3	Interest	\$ 3	\$ 3	\$ 3	4
5	\$ 15,000	\$ 15,000	\$ 23,000	Transferred in from other funds	\$ 1,000	\$ 1,000	\$ 1,000	5
6								6
7								7
8								8
9	\$ 27,725	\$ 42,727	\$ 27,908	Total Resources, except taxes to be levied	\$ 28,911	\$ 28,911	\$ 28,911	9
10			\$ -	Taxes estimated to be received	\$ -	\$ -	\$ -	10
11	\$ -	\$ -		Taxes collected in year levied				11
12	\$ 27,725	\$ 42,727	\$ 27,908	<b>TOTAL RESOURCES</b>	\$ 28,911	\$ 28,911	\$ 28,911	12
13				<b>REQUIREMENTS</b>				13
14	\$ -	\$ 37,946	\$ -	Capital Purchase	\$ 28,000	\$ 28,000	\$ 28,000	14
15	\$ -	\$ -	\$ -	Materials and Services	\$ -	\$ -	\$ -	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	\$ 27,725	\$ 4,781		Ending Balance (prior years)				28
29			\$ 27,908	RESERVED FOR FUTURE EXPENDITURE	\$ 911	\$ 911	\$ 911	29
30	\$ -	\$ 37,946	\$ -	<b>TOTAL REQUIREMENTS</b>	\$ 28,000	\$ 28,000	\$ 28,000	30

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

## Facilities and Property Reserve Fund

This reserve fund is used to procure and perform site preparation of property, to cover costs associated with the construction of a new fire station, and to fund the repair and upgrade of existing facilities. The Fire District attempted to pass two bonds to construct a new main station in 2012 and both attempts failed. In 2016, the District formed a Building Committee to research options for the main fire station. These options included a remodel of the existing facility. In 2018 and 2019 the district undertook a seismic retrofit and remodel of the main station. The seismic work has been completed but remodels to functional areas within the main station are ongoing and expenditures from these funds are planned over the next two fiscal years.



**FORM  
LB-11**

This fund is authorized and established by resolution / ordinance number  
2007/2008 #8 on (date) June 12, 2008 for the following specified purpose:  
Purchase and upgrade of facilities and properties.

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2028

**Facilities & Properties Reserve Fund**

Estacada Rural Fire District No. 69

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019/2020			
	Actual		Adopted Budget This Year 2018/2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016/2017	First Preceding Year 2017/2018						
				<b>RESOURCES</b>				
1	\$ -		\$ -	Cash on hand* (cash basis) or	\$ -	\$ -	\$ -	1
2	\$ 621,589	\$ 379,245	\$ 297,853	Working Capital (accrual basis)	\$ 67,511	\$ 67,511	\$ 67,511	2
3	\$ -		\$ -	Previously levied taxes estimated to be received	\$ -	\$ -	\$ -	3
4	\$ 59	\$ 44	\$ 25	Interest	\$ 25	\$ 25	\$ 25	4
5	\$ -		\$ -	Transferred in from other funds	\$ -	\$ -	\$ -	5
6	\$ -	\$ 371,905	\$ 623,737	Grant Income (anticipated)	\$ -	\$ -	\$ -	6
7	\$ -	\$ -	\$ -	Asset Sale Proceeds	\$ 150,000	\$ 150,000	\$ 150,000	7
8								8
9	\$ 621,648	\$ 751,194	\$ 921,615	Total Resources, except taxes to be levied	\$ 217,536	\$ 217,536	\$ 217,536	9
10	\$ -	\$ -	\$ -	Taxes estimated to be received	\$ -	\$ -	\$ -	10
11	\$ -	\$ -		Taxes collected in year levied				11
12	<b>\$ 621,648</b>	<b>\$ 751,194</b>	<b>\$ 921,615</b>	<b>TOTAL RESOURCES</b>	<b>\$ 217,536</b>	<b>\$ 217,536</b>	<b>\$ 217,536</b>	12
13				<b>REQUIREMENTS</b>				13
14	\$ 183,629	\$ 401,436	\$ 871,605	Capital Purchases & Projects	\$ 185,000	\$ 185,000	\$ 185,000	14
15	\$ 58,774	\$ 24,442	\$ 50,000	Materials and Services	\$ 25,000	\$ 25,000	\$ 25,000	15
16	\$ -	\$ -	\$ -	Debt Service	\$ -	\$ -	\$ -	16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26	\$ 379,245	\$ 325,316		Ending balance (prior years)				26
27			\$ 10	<b>RESERVED FOR FUTURE EXPENDITURE</b>	\$ 7,536	\$ 7,536	\$ 7,536	27
28	<b>\$ 242,403</b>	<b>\$ 425,878</b>	<b>\$ 921,605</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$ 210,000</b>	<b>\$ 210,000</b>	<b>\$ 210,000</b>	28

## Communications and Data Systems Reserve Fund

This fund is for the purchase of new or replacement radio systems, mobile data computer systems, server systems and desktops. Most of our communications equipment has been purchased with grant funding in the past. These grant opportunities have become scarce. This reserve fund helps the Fire District plan for these future needs.

- An expense of \$25,000 is planned for this account to replace several of our mobile devices. Mobile devices include Mobile Data Computers (MDC's), Cellular Phones, iPads, and other associated equipment. Many of these devices were scheduled to be replaced last fiscal year but have been able to be extended one additional year into this budget.
- A transfer of \$40,000 is proposed for this fund.

Description	Life Expectancy	Estimated Replacement Cost	Replacement Schedule
Replace Mobile Devices	3-5 Years	\$22,000	2018/19
Replace Mobile Devices	3-5 Years	\$10,000	2019/20
Replace Server, Desktops, Laptops & Hardware	5 Years	\$100,000	2021/22
Replace Mobile Devices	5 Years	\$35,000	2022/23
Replace Mobile Devices	5 Years	\$14,000	2024/25
Replace Radios, Server, Desktops & Laptops	5-12 Years	\$360,000	2026/27





**FORM  
LB-11**

This fund is authorized and established by resolution / ordinance number 2010/2011 #1 on (date) June 9, 2011 for the following specified purpose:  
Purchase and/or upgrade of communications and data systems.

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2028

**Communication & Data Systems  
Reserve Fund**

Estacada Rural Fire District No. 69

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019/2020			
	Actual		Adopted Budget This Year 2018/2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016/2017	First Preceding Year 2017/2018						
				<b>RESOURCES</b>				
1			\$ -	Cash on hand* (cash basis) or	\$ -	\$ -	\$ -	1
2	\$ 19,545	\$ 896	\$ 17,964	Working Capital (accrual basis)	\$ 36,672	\$ 36,672	\$ 36,672	2
3	\$ -		\$ -	Previously levied taxes estimated to be received	\$ -	\$ -	\$ -	3
4	\$ -	\$ 2	\$ 5	Interest	\$ 5	\$ 5	\$ 5	4
5	\$ 20,000	\$ 30,000	\$ 24,000	Transferred in from other funds	\$ 40,000	\$ 40,000	\$ 40,000	5
6								6
7								7
8								8
9	\$ 39,545	\$ 30,898	\$ 41,969	Total Resources, except taxes to be levied	\$ 76,677	\$ 76,677	\$ 76,677	9
10			\$ -	Taxes estimated to be received	\$ -	\$ -	\$ -	10
11	\$ -	\$ -		Taxes collected in year levied				11
12	<b>\$ 39,545</b>	<b>\$ 30,898</b>	<b>\$ 41,969</b>	<b>TOTAL RESOURCES</b>	<b>\$ 76,677</b>	<b>\$ 76,677</b>	<b>\$ 76,677</b>	12
13				<b>REQUIREMENTS</b>				13
14	\$ -		\$ -	Transfer to General Fund for Grant Match	\$ -	\$ -	\$ -	14
15	\$ -	\$ 12,933	\$ 22,000	Capitla Purchases / Projects	\$ 25,000	\$ 25,000	\$ 25,000	15
16	\$ 38,649	\$ -	\$ -	Materials and Services	\$ -	\$ -	\$ -	16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27	\$ 896	\$ 17,965		Ending balance (prior years)				27
28			\$ 19,969	<b>RESERVED FOR FUTURE EXPENDITURE</b>	<b>\$ 51,677</b>	<b>\$ 51,677</b>	<b>\$ 51,677</b>	28
29	<b>\$ 38,649</b>	<b>\$ 12,933</b>	<b>\$ 22,000</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	29

## Personal Protective Equipment (PPE) & Self-Contained Breathing Apparatus (SCBA) Systems Reserve Fund

This reserve fund is for the purchase of new or replacement personal protective equipment (firefighting gear) and self-contained breathing apparatus systems (air packs and compressors).

Last fiscal year the district replaced the structural turnouts used by our firefighters. In the past we have purchased enough sets of PPE to account for changes in personnel numbers. This gear is now being ordered as needed due to the shelf life of the PPE as well as the custom fitting required. Not all of the planned funds were expended last year and have been appropriated this year for additional purchases if needed.

- A transfer of \$34,000 is proposed for this fund.
- An expenditure of \$80,000 is proposed to purchase new personal protective equipment, Turnout washer and turnout dryer.



Year	Description	Original Cost	Life Expectancy	Estimated Replacement Cost	Replacement Schedule
2007	Personal Protective Equipment (50 Firefighters)	\$50,000	10 Years	\$150,000	2018/19
2009	PPE Extractor (washer) and Drying System	\$18,000	10 Years	\$25,000	2019/20
2006	SCBA Compressor System	\$30,000	18 Years	\$50,000	2024/25

**LB-11**

**FORM  
LB-11**

This fund is authorized and established by resolution / ordinance number 2010/2011 #2 on (date) June 9, 2011 for the following specified purpose:  
Purchase and/or upgrade of PPE and SCBA systems.

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**PPE & SCBA Reserve Fund**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2028

Estacada Rural Fire District No. 69

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019/2020			
	Actual		Adopted Budget This Year 2018/2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016/2017	First Preceding Year 2017/2018						
				<b>RESOURCES</b>				
1			\$ -	Cash on hand* (cash basis) or	\$ -	\$ -	\$ -	1
2	\$ 159,001	\$ 60,255	\$ 95,360	Working Capital (accrual basis)	\$ 56,399	\$ 56,399	\$ 56,399	2
3	\$ -		\$ -	Previously levied taxes estimated to be received	\$ -	\$ -	\$ -	3
4	\$ 5	\$ 8	\$ 5	Interest	\$ 5	\$ 5	\$ 5	4
5	\$ 40,000	\$ 55,000	\$ 55,000	Transferred in from other funds	\$ 34,000	\$ 34,000	\$ 34,000	5
6								6
7								7
8								8
9	\$ 199,006	\$ 115,263	\$ 150,365	Total Resources, except taxes to be levied	\$ 90,404	\$ 90,404	\$ 90,404	9
10			\$ -	Taxes estimated to be received	\$ -	\$ -	\$ -	10
11	\$ -	\$ -		Taxes collected in year levied				11
12	<b>\$ 199,006</b>	<b>\$ 115,263</b>	<b>\$ 150,365</b>	<b>TOTAL RESOURCES</b>	<b>\$ 90,404</b>	<b>\$ 90,404</b>	<b>\$ 90,404</b>	12
13				<b>REQUIREMENTS</b>				13
14	\$ 138,751	\$ -	\$ 150,000	Capital Purchases	\$ 80,000	\$ 80,000	\$ 80,000	14
15	\$ -	\$ -	\$ -	Materials and Services	\$ -	\$ -	\$ -	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	\$ 60,255	\$ 115,263		Ending balance (prior years)				28
29			\$ 365	RESERVED FOR FUTURE EXPENDITURE	\$ 10,404	\$ 10,404	\$ 10,404	29
30	<b>\$ 138,751</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	30

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

## Appendix A - Expenditure Line Item Descriptions

### Personal Services Category

- Total wages are listed for each position category (also see Appendix B).
- **Extra Wages** – This includes all overtime including minimum staffing coverage. The increase in this line item is to allow for these increases as well as the projected increase in staffing overtime.
- **Retirement** – Public Employee Retirement System (PERS) and Oregon Public Service Retirement Plan (OPSRP) contributions.
- **Workers Compensation** – Contribution to fund coverage for both career and volunteer personnel.
- **FICA** – Social Security and Medicare contributions.
- **Tri-Met Tax** – Required by Metro
- **Volunteer Program** – Length of Service Award Program (LOSAP), mileage reimbursement at .58/mile, tuition reimbursement, and the retention program.
- **Volunteer Insurance (Life, Accident, Death & Disability)** – Additional coverage for volunteer members should they become injured or disabled. This provides on and off duty coverage.
- **Career Insurance (Medical/Vision/Life)** – Costs for providing these benefits for career staff.
- **Career Insurance (Dental)** – Costs for providing this benefit for career staff.
- **Physical Exams/EAP** – The Fire District provides annual and initial physical exams, medical reviews, annual hearing tests and immunizations for all volunteers and career staff. This line item also pays for background checks and the Employee Assistance Program (EAP).
- **Unemployment** – This was previously a self-insured program. In February 2015 the Fire District joined an unemployment pool with other Oregon special districts.

### Materials and Services Category

- **Election Expenses** – Pays for elections of Board Directors, bond elections and information materials.
- **Office Supplies/Equipment** – General office supplies and equipment, postage, copiers.
- **Insurance (Building/Equipment/Apparatus)** – Insurance for the listed items.
- **Professional Fees** – Lawyers, auditors, accounting consultants, payroll services, medical director, intergovernmental agreement costs, planning and consulting costs.
- **Apparatus and Equipment Maintenance** – This covers the maintenance and testing of all apparatus and associated equipment (excludes building maintenance items).
- **Gas, Fuels & Lubricants** – Gas, diesel, and oil to operate apparatus and tools. This includes propane to heat the main station.
- **Radio Equipment/Maintenance** – For the purchase and maintenance of portable and mobile radios, alpha pagers and station radio systems (radios, power supplies, antennas).
- **Building Maintenance** – This line item covers all station maintenance supplies (soaps, paper products, etc.) as well as many maintenance projects, repairs and improvements.

- **Utilities** – City services (water/sewer), electricity, telephones, cell phones, and cable/satellite television services.
- **Training (Classes/Recertification/Travel)** – All items related to fire, rescue, emergency medical services and administrative training.
- **Dispatch Services/Radios Systems** – Dispatch services and radio system infrastructure.
- **Subscriptions/Dues/Annual-Fees** – Association membership dues and fees. Publication subscriptions.
- **Medical Supplies** – All medical supplies used for providing Emergency Medical Service.
- **General Operating Expenses** – These are items that are not categorized into other line items within Materials & Services.
- **Training Supplies and Maintenance** – All training aids and supplies purchased and maintained to accomplish the mission of the Training Division.
- **Personal Protective Equipment** – Repair and replacement of individual items (gloves, hoods, helmets, passport tags and shields). Used to purchase equipment for new recruits when they cannot be fitted with existing inventory.
- **Fire Prevention/Public Education/Public Relations**– Used to purchase all fire prevention and life safety educational materials and supplies needed to carry out the mission of the Fire Prevention Division. Additional funds have been placed in here to assist with providing First Aid and CPR classes for the community.
- **Support Services Equipment and Supplies** – Used to purchase items used by Fire Corps to provide support services for the Fire District. Rehab supplies are also purchased with these funds.
- **Grant Funded Equipment** – Any grant funded items that do not fall into the Capital Outlay Fund (over \$5,000). These are not capital assets.
- **Grant Funded Services/Training** – Any grant funded items that are a service or training. These are not capital assets.
- **Firefighting Equipment and Maintenance** – Examples of items would be foam, hand tools, and chain saws. Anything that does not fall within another category (i.e. radios, technical rescue equipment, fire hose & appliances). Special Rescue Equipment and Maintenance has been added to this line item in FY 2015/16
- **Furniture Replacement** – Replacement of chairs, tables, desks, beds and storage lockers.
- **Special Rescue Equipment** –This line item has been combined with Firefighting Equipment and Maintenance line item in FY 2015/16
- **Banquet** – These funds are used to provide an annual awards/appreciation banquet for Fire District personnel.
- **Uniforms** – This funds the uniform replacement program. All uniforms are property of the Fire District and must be surrendered when replaced or when personnel leave the department.
- **Health, Wellness & Safety Programs** – This funds the safety and wellness program. It also funds the replacement and repair of exercise equipment.
- **Information Systems** –This line item covers all information technology (IT) costs. These include costs related to the purchase and renewal of software and hardware (desktops, laptops, mobile

data computers, servers, routers, firewalls, wired and wireless network systems). It also includes service charges and fees for DSL and air cards.

### Capital Outlay Category

- **Grant Match** – This line is here to provide a place for the Fire District to provide matching funds when purchasing capital assets. Most grants now require at least a 5% match by awardees.
- **Grants** – The actual grant funds, minus the match, appear in this category. Grants are no longer included in the budget unless it has been officially awarded.

### Reserve Fund Transfers

- **Major Apparatus Reserve Fund** – This reserve funds the purchase of new or replacement major fire apparatus including fire engines, water tenders, wildland engines, and rescue vehicles.
- **Utility Vehicle Reserve Fund** – This reserve funds the purchase of new or replacement utility vehicles.
- **Fire, EMS and Rescue Equipment Reserve Fund** – This reserve funds the purchase of a Fire, EMS and rescue equipment. These items may include hydraulic rescue tool systems (Jaws-of-Life), ECG monitors, mechanical CPR devices and other items as technology progresses.
- **Facilities and Property Reserve Fund** – This reserve fund is used to procure and perform site preparation of the property and to cover costs associated with the construction, upgrade and maintenance of District facilities.
- **Communications & Data Systems Reserve Fund** – This reserve funds the purchase of new or replacement radio systems, mobile data computer systems, computer server systems and desktops.
- **PPE/SCBA Systems Reserve Fund** – This reserve funds the purchase of new or replacement personal protective equipment (firefighting gear) and self-contained breathing apparatus systems (air packs and compressors).

### General Operating Contingency

A budgetary account used to appropriate resources that can be used to address events or service needs that were unanticipated during budget development. The balance in the general operating contingency becomes part of the net working capital to begin the next following fiscal year.

### Unappropriated Ending Fund Balance

An amount set aside in the budget to be used as cash carry over for the following year's budget, providing a cash resource until tax money is received in November. During a fiscal year, state law prohibits transfers from this account except in the event of calamity or natural disaster.



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## Appendix C - Affidavit of Publications



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**Appendix D – Resolution**

## Appendix E – Financial Policies

### Assignment of Fund Balances

ESTACADA RURAL FIRE DISTRICT NO. 69

BOARD OF DIRECTORS POLICY

ADOPTED: 10-12-2017

SUBJECT: Assignment of Fund Balances

PURPOSE: The purpose of this policy is to comply with the Governmental Accounting Standards Board (GASB) Statement No. 54 and to grant authorization for specific members of management to assign fund balances.

- I. The Administrative Manager shall be responsible for monitoring and reporting the District's various reserves and fund balance categories. The Fire Chief is directed to make recommendations to the Board on the use of reserve funds both as an element of the annual operating budget submission and from time to time throughout the year as needs may arise. Annually, the budget officer for the Fire District shall be responsible for identification of resource assignments within the proposed budget document. The assignments contained within the adopted budget shall be considered approved by the Board, and any changes in assignment shall be reported to the board/council at each regular meeting.

APPROVED

MATTHEW SILVA

BOARD PRESIDENT

## Disposal of Equipment and Scrap

ESTACADA RURAL FIRE DISTRICT NO. 69

BOARD OF DIRECTORS POLICY

ADOPTED: 10-12-2017

SUBJECT: DISPOSAL OF EQUIPMENT AND SCRAP ITEMS

PURPOSE: To provide direction for disposal of district assets.

PROCEDURE:

### I. Summary

The Fire Chief shall, from time to time, poll division heads in order to determine whether any supplies, equipment, or materials might be considered surplus or scrap. With respect to items with an original acquisition cost not exceeding \$20,000, the Fire Chief shall determine the manner of disposing such scrap or surplus items. The Board of Directors shall declare items surplus when the original acquisition cost exceeds \$20,000. In all cases, the Board shall be notified of any disposal of surplus items at least on an annual basis.

Once disposal has been approved by the Fire Chief or the Board of Directors, the list will be forwarded to the Administrative Manager for documentation purposes.

The method of sale or disposition of any surplus or scrap items shall depend upon the nature of the items. Such methods shall include: (1) transfer or sale to other public agencies, (2) trade-in as part of a new purchase, or (3) sale by auction, advertisement for sealed bids, or negotiations (e.g. eBay Motors, GovDeals, etc.). Items of nominal value may be given without consideration. The Emergency Services Division, under the direction of the Fire Chief, shall be responsible for carrying out the disposition procedures for surplus or scrap items. In all cases, steps shall be taken to indemnify the Fire District against loss or liability that may result from use of the items after disposition, transfer, or sale.

### II. Original Acquisition Cost Determination

To the extent data is available; Administration will prepare adequate documentation describing the items and its method of original purchase, original acquisition cost, and current fair market value.

### III. Sealed Bid Procedure

The surplus/scrap items may be disposed of by means of a sealed bid procedure, conducted similarly to the formal competitive bid procedure. Upon appropriate determination and approval as described above, the Fire Chief shall cause a Notice of Sale to be placed in a newspaper of general circulation within the boundaries of the Fire District for a period of not less than two weeks. Such notice shall adequately describe the items to be sold, including, where appropriate, the original acquisition cost and date. The notice shall state that the sale shall be made to the highest responsive bidder, and that the items will be sold in an "as-is", "where-is" and "with all faults" condition. The Notice may also specify the amount of a minimum bid, if any. The notice may be sent to known interested dealers and other parties, including other area fire departments.

### IV. Auction

The disposition of items may be undertaken by means of an auction. The Chief shall cause to be published once, by general circulation, with a notice of intention to sell at auction to the highest bidder at the time and place therein specified. The Notice shall adequately describe the items to be disposed of, including, if appropriate, the original acquisition cost and date. The sale may be conducted by the Fire District or, alternatively, may be held in conjunction with the State of Oregon, Clackamas County, or other public auction. Each item shall be sold to the highest bidder.

### V. Other Methods of Disposal (Trade-In, Negotiation, Etc.)

Fire District personnel making the surplus/scrap determination may also provide for disposal of the items by any other reasonable means designed to maximize the property's disposal value. Such alternate means of disposition may include trading the surplus/scrap property in for new supplies, equipment, and materials. Arrangements for a trade-in connection with a purchase shall be conducted in accordance with the procedures mandated by this Purchasing Manual. In no case shall a trade-in represent a lower dollar value than could have been realized by means of another verified method of sale or disposition.

The Support Division may proceed to dispose of the property by negotiating the sale thereof. Procedures for such negotiated sale shall follow the general procedures for negotiated purchases outlined in this section.

#### I. Prohibited Sales

Sale of items shall not be permitted to any of the following:

The Board of Directors may authorize sales to Board members, Fire District officers, and employees provided that safeguards are in place (such as sealed bids or sale by an

unbiased third party) to ensure that the board member, officer or employee has no advantage in the bidding process that over any other member of the public.

II. Notification

The Board of Directors will be notified regularly, (i.e. once per year) of all items that are sold, salvaged out, or donated, and all capital items that are otherwise disposed of by the Fire District. This is the responsibility of the Support Division.

APPROVED

MATTHEW SILVA

BOARD PRESIDENT

## Flow Assumption Policy

ESTACADA RURAL FIRE DISTRICT NO. 69

BOARD OF DIRECTORS POLICY

ADOPTED: 10-12-2017

SUBJECT: Flow Assumption Policy

PURPOSE: The purpose of this policy is to comply with the Governmental Accounting Standards Board (GASB) Statement No. 54 and to establish spending priority.

- I. When both restricted and unrestricted fund balances are available for use, it is the Fire District's policy to use restricted fund balance first, then unrestricted fund balance. Furthermore, committed fund balances are reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used. Additionally, all spendable, unrestricted revenue amounts in the special revenue funds, debt service funds, and capital projects funds are committed/assigned to be used for the purpose for which the fund was established.

APPROVED

MATTHEW SILVA

BOARD PRESIDENT

## Minimum Fund Balance Policy

ESTACADA RURAL FIRE DISTRICT NO. 69

BOARD OF DIRECTORS POLICY

ADOPTED: 12-14-2017

SUBJECT: Minimum Fund Balance Policy

PURPOSE: The purpose of this policy is to comply with the Governmental Accounting Standards Board (GASB) Statement No. 54 and to establish a minimum fund balance.

- I. The District considers that it is prudent to establish a reserve for economic uncertainties to safeguard the District's financial stability. The board has determined that a prudent reserve for a District of our size is enough funds to sustain the operation of the Fire District for four months to enable normal General Fund expenditures and other financing uses between July 1 and receipt of tax revenue in November.

The board may appropriate unassigned fund balance purposes for emergency purposes, as deemed necessary, even if such use decreases the fund balance below the designated reserve mentioned above. Emergency purposes do not include the offsetting of property taxes or mismanagement of funds.

APPROVED

MATTHEW SILVA

BOARD PRESIDENT

## Process for Committing Funds Policy

ESTACADA RURAL FIRE DISTRICT NO. 69

BOARD OF DIRECTORS POLICY

ADOPTED: 12-14-2017

SUBJECT: Process for Committing Funds Policy

PURPOSE: The purpose of this policy is to comply with the Governmental Accounting Standards Board (GASB) Statement No. 54 and to establish a process for committing funds.

- I. Commitment of fund balance shall be done through adoption of a resolution or ordinance by the board. Further, commitments of fund balance may be modified or rescinded only through approval of the board via resolution or ordinance.

APPROVED

MATTHEW SILVA

BOARD PRESIDENT



ESTACADA RURAL FIRE DISTRICT NO. 69

BOARD OF DIRECTORS POLICY

ADOPTED: 04-19-2018

**SUBJECT: PURCHASING**

**PURPOSE:** Purchasing is controlled by the Fire District budget and Oregon Revised Statutes related to public purchasing.

**AUTHORITY:**

The Fire Chief and other district managers/supervisors are authorized to purchase equipment, materials, and supplies within the constraints of their programs, adopted budget, and public purchasing policies. Expenditure control is the responsibility of each district manager subject to the budget.

**PROCEDURE:**

- I. District managers/supervisors can order and receive items as they deem necessary. It is recommended that bulk purchasing, state contracts and other joint purchasing be utilized to reduce costs. All purchase orders are to be signed by the appropriate manager(s) for payment and coded with the appropriate account or notation. When purchased items are received the packing slip, invoice, statement and/or other documentation will be completed and forwarded to the Administrative Manager for payment. All item quantities will be verified as received and in good order.
- II. The Administration Manager will perform the following functions:
  - a. Ensure that all documentation is completed accurately
  - b. Enter all expenditures into the fire district accounting program
  - c. Arrange and forward all monthly financial reports, invoices, statements, checks and other documentation to the Fire Chief for review
- III. The Fire Chief will review all purchases and:
  - a. Ensure that all checks are accounted for and in order
  - b. Ensure that expense check totals equate to the payment requested on invoices and/or statements

- c. Check that purchase orders have correct documentation, account numbers and signatures
- IV. The Board of Directors will review financial documents and provide two (2) signatures on all expense checks. All electronic fund transfers (EFTs) will be reviewed by the Board and a coversheet containing a summary of all EFTs will be signed by two (2) board directors.

APPROVED

MATTHEW SILVA

BOARD PRESIDENT



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6605 SE Lake Road, Portland, OR 97222  
PO Box 22109 Portland, OR 97269-2169  
Phone: 503-684-0360 Fax: 503-620-3433  
E-mail: [legals@commnewspapers.com](mailto:legals@commnewspapers.com)

**AFFIDAVIT OF PUBLICATION**

State of Oregon, County of Clackamas, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the **Estacada News**, a newspaper of general circulation, serving Estacada in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

**Estacada Rural Fire District #69  
Budget Committee Meeting may 16th 6pm  
Ad#: 105981**

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):  
**04/25/2019**

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 04/25/2019.

  
NOTARY PUBLIC FOR OREGON

Acct #: 104359  
**Attn: Rodonna Demeter**  
ESTACADA RURAL FIRE DISTRICT#69  
PO BOX 608  
ESTACADA, OR 97023

**NOTICE OF BUDGET COMMITTEE MEETING**

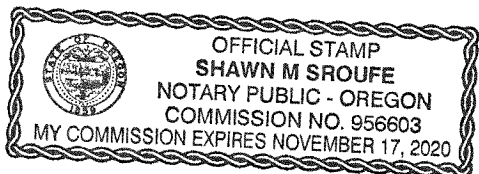
There will be a public meeting of the Budget Committee of the Estacada Rural Fire District No. 69, Clackamas County, Oregon to discuss the budget for the fiscal year of July 1, 2019 to June 30, 2020. It will be held in the Community Room at the Main Fire Station, located at 445 SE Currin St., Estacada, Oregon on Thursday, May 16, 2019 at 6:00 pm. The purpose of this meeting is to present the budget message and to receive comment from the public.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after May 8, 2019 at 261 SE Jeremy Loveless Avenue, Estacada, Oregon 97023, between the hours of 8:30 am and 5:00 pm, Monday through Friday.



Published 04/25/2019  
EN105981





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**Estacada Rural Fire District #69  
Budget Committee Meeting may 16th 6pm  
Ad#: 107486**

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):  
**05/02/2019**

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 05/02/2019.

NOTARY PUBLIC FOR OREGON

Acct #: 104359  
**Attn: Rodonna Demeter**  
ESTACADA RURAL FIRE DISTRICT#69  
PO BOX 608  
ESTACADA, OR 97023

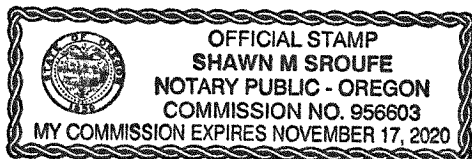
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Published 05/02/2019  
EN107486



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 E-mail: legals@commnewsletters.com

## AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, I, Charlotte Allsop, being the Manager of the Estacada Rural Fire District No. 69, do hereby depose and say that I am the Manager of the Estacada Rural Fire District No. 69, per of general circulation, as published in the aforesaid county and as required by ORS 193.010 and 193.015.

**Estacada Rural Fire District No. 69**  
**Form LB-1**  
**Ad#: 114802**

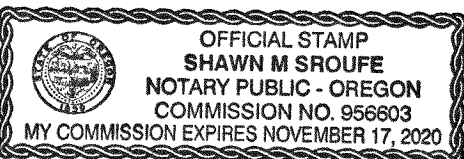
A copy of which is hereto annexed and published in the entire issue of the newspaper(s) for one week(s) following issue(s):  
**06/13/2019**

*Charlotte Allsop*  
 Charlotte Allsop (Accounting)

Subscribed and sworn to before me on this day of June, 2019.

*Shawn M Sroufe*  
 NOTARY PUBLIC FOR OREGON

Acct #: 104359  
**Attn: Rodonna Demeter**  
**ESTACADA RURAL FIRE DISTRICT#69**  
**PO BOX 608**  
**ESTACADA, OR 97023**



**FORM LB-1**

**NOTICE OF BUDGET HEARING**

A meeting of the Estacada Rural Fire District No. 69 - Board of Directors will be held on **June 20, 2019** at 7:00 pm at 445 SE Curran St. Estacada, Oregon 97023. The purpose of this meeting will be to discuss the budget for the fiscal year beginning July 1, 2019, as approved by the Estacada Rural Fire District No. 69 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 445 SE Curran St., Estacada, Oregon 97023 between the hours of 8:00 am and 5:00 pm. This budget was prepared on a basis of accounting that is consistent with the basis of accounting used during the preceding year.

County: Clackamas City: Estacada  
 Chairman of Governing Body: John Brestko Telephone Number: 503-630-7712

		FINANCIAL SUMMARY	
		Adopted Budget Current Year 2018-19	Approved Budget Next Year 2019-20
<b>TOTAL OF ALL FUNDS</b>			
<input type="checkbox"/> Check this box if your budget only has one fund			
1. Total Personal Services		2,407,075	2,544,980
2. Total Materials and Supplies		751,000	726,642
3. Total Capital Outlay		-	504,945
4. Total Debt Service		-	-
5. Total Transfers		122,000	285,000
6. Total Contingencies		250,000	200,000
7. Total Special Payments		-	700,000
8. Total Unappropriated and Reserved for Future Expenditure		750,000	-
9. Total Requirements - add Lines 1 through 8		4,280,075	4,941,547
10. Total Resources Except Property Taxes		1,686,426	2,139,445
11. Total Property Taxes Estimated to be Received		2,613,649	2,802,102
12. Total Resources - add Lines 10 and 11		4,280,075	4,941,547
13. Total Property Taxes Estimated to be Received (line 11)		2,613,648.91	2,802,102.00
14. Plus: Estimated Property Taxes Not To Be Received		-	-
15. Total Tax Levied - add Lines 13 and 14 A & B		2,613,648.91	2,802,102.00
16. Permanent Rate Limit Levy (rate limit)		-	-
17. Local Option Taxes		-	-
18. Levy for Bonded Debt or Obligations		2,4029	2,4029
Estimated Ad Valorem Property Taxes		(4.10)	(4.41)
Discourts Allowed, Other Uncollected Amounts		196,726.26	139,737.35
Total Tax Levied		2,810,371.07	2,941,834.94
Rate or Amount		2.4029	2.4029

**STATEMENT OF INDEBTEDNESS**

Debt Outstanding:  None  As Summarized Below

Debt Authorized, Not Incurred:  None  As Summarized Below

EN114802





# ESTACADA RURAL FIRE DISTRICT NO. 69

"DESIRE TO SERVE, COURAGE TO ACT"

## RESOLUTION 2019-04

### RESOLUTION ADOPTING THE 2019/2020 BUDGET, APPROPRIATING FUNDS AND IMPOSING & CATEGORIZING TAXES

#### ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Estacada Rural Fire District No. 69 hereby adopts the budget for fiscal year 2019/2020 in the total of \$4,941,547 now on file at the Estacada Rural Fire District Administrative Office at 445 SE Currin St., Estacada, OR 97023.

#### MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2019 and for the purposes shown below are hereby appropriated:

General Fund		Apparatus Reserve Fund	
Personal Services	\$2,544,960	Capital Purchase	\$0
Materials & Services	\$726,642	Materials & Services	\$0
Capital Outlay	\$504,945	Debt Service	\$0
Transfers	\$265,000	Total	\$0
Contingency	\$200,000	Utility Vehicle Reserve Fund	
<b>Total</b>	<b>\$4,241,547</b>	Capital Purchase	\$0
		Materials & Services	\$0
		Total	\$0
		Fire, EMS, Rescue Tool Reserve Fund	
		Capital Purchase	\$28,000
		Total	\$28,000
<b>Debit Service Fund</b>		Facilities and Property Reserve Fund	
Debt Service	\$0	Capital Purchase	\$185,000
		Materials & Services	\$25,000
		Total	\$210,000
		Communication and Data Systems Reserve Fund	
		Capital Purchase	\$25,000
		Total	\$25,000
		PPE and SCBA Systems Reserve Fund	
		Capital Purchase	\$80,000
		Total	\$80,000

<b>TOTAL APPROPRIATIONS, ALL FUNDS</b>	<b>\$4,241,547</b>
<b>UNAPPROPRIATED ENDING BALANCE</b>	<b>\$700,000</b>
<b>TOTAL ADOPTED BUDGET</b>	<b>\$4,941,547</b>

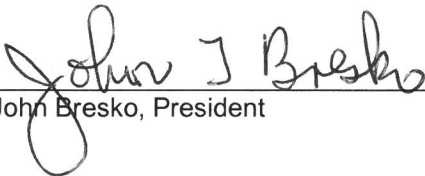
## IMPOSING THE TAX

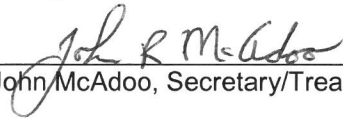
BE IT RESOLVED that the Board of Directors of Estacada Rural Fire District No. 69 hereby imposes the taxes provided for in the adopted budget at the rate of \$ 2.4029 per \$1,000 of assessed value of \$1,224,288,696.80 for operations; and in the amount of \$ 0.00 for local option tax or bonds; and that these taxes are hereby imposed and categorized for tax year 2019/2020 upon the assessed value of all taxable property within the district as follows:

## CATEGORIZING THE TAX

General Government Limitation		Excluded from Limitation
General Fund	\$2.4029/\$1,000	
Local Option Tax	\$0/\$1,000	
Debt Service Fund		\$0

The above resolution statements were approved and declared adopted on this 21<sup>st</sup> day of June 2019.

  
\_\_\_\_\_  
John Bresko, President

  
\_\_\_\_\_  
John McAdoo, Secretary/Treasurer



**REQUIREMENTS SUMMARY**

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General Operating Fund

Estacada Rural Fire District No. 69

**FORM  
LB-30**

Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2019/2020			
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second Preceding Year 2016/2017	First Preceding Year 2017/2018	This Year 2018/2019					
			<b>PERSONNEL SERVICES</b>				
1	\$ 1,786,166	\$ 2,058,150	\$ 2,407,075	1 Regular Personnel Services Items	\$ 2,544,960	\$ 2,544,960	1
2	\$ -		\$ -	2 Grant Funded Positions (All Inclusive)	\$ -	\$ -	2
3				3			3
4				4			4
5				5			5
6				6			6
7	\$ 1,786,166	\$ 2,058,150	\$ 2,407,075	<b>7 TOTAL PERSONNEL SERVICES</b>	<b>\$ 2,544,960</b>	<b>\$ 2,544,960</b>	<b>7</b>
	<b>12</b>	<b>14</b>	<b>14</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>15</b>	<b>15</b>	
			<b>MATERIALS AND SERVICES</b>				
8	\$ 573,347	\$ 630,149	\$ 751,000	8 Materials and Services Items	\$ 726,642	\$ 726,642	8
9	\$ -		\$ -	9 Grant Funded Materials and Services	\$ -	\$ -	9
10				10			10
11				11			11
12				12			12
13				13			13
14	\$ 573,347	\$ 630,149	\$ 751,000	<b>14 TOTAL MATERIALS AND SERVICES</b>	<b>\$ 726,642</b>	<b>\$ 726,642</b>	<b>14</b>
			<b>CAPITAL OUTLAY</b>				
15	\$ -	\$ -	\$ -	15 Capital Outlay Items	\$ 504,945	\$ 504,945	15
16				16			16
17				17			17
18				18			18
19				19			19
20				20			20
21	\$ -	\$ -	\$ -	<b>21 TOTAL CAPITAL OUTLAY</b>	<b>\$ 504,945</b>	<b>\$ 504,945</b>	<b>21</b>
			<b>TRANSFERRED TO OTHER FUNDS</b>				
22	\$ 145,000	\$ 175,000	\$ 122,000	22 Reserve Funds	\$ 265,000	\$ 265,000	22
23				23			23
24				24			24
25	\$ 145,000	\$ 175,000	\$ 122,000	<b>25 TOTAL TRANSFERS</b>	<b>\$ 265,000</b>	<b>\$ 265,000</b>	<b>25</b>
			\$ 250,000	<b>26 OPERATING CONTINGENCY</b>	<b>\$200,000</b>	<b>\$ 200,000</b>	
26	\$ 1,739,175	\$ 1,712,428		27 Ending balance (prior years)			26
27			\$ 750,000	<b>28 UNAPPROPRIATED ENDING FUND</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	27
<b>28</b>	<b>\$ 4,243,688</b>	<b>\$ 4,575,728</b>	<b>\$ 4,280,075</b>	<b>29 TOTAL REQUIREMENTS</b>	<b>\$ 4,941,547</b>	<b>\$ 4,941,547</b>	<b>28</b>

# Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Clackamas County

# FORM LB-50 2017-2018

Check here if this is an amended form.

- Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The Estacada Rural Fire District No. 69 has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

on the tax roll of Clackamas County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

<u>P.O. Box 608</u> <small>Mailing Address of District</small>	<u>Estacada</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97023</u> <small>ZIP code</small>	<u>June 25, 2019</u> <small>Date</small>
<u>Richard Anderson</u> <small>Contact Person</small>	<u>Division Chief</u> <small>Title</small>	<u>503-630-7712</u> <small>Daytime Telephone</small>	<u>randerson@estacadafire.org</u> <small>Contact Person E-Mail</small>	

**CERTIFICATION** - You **must** check one box if your district is subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

### PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits		
		Rate -or- Dollar Amount		
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . . . .	1	2.4029		<b>Excluded from Measure 5 Limits</b> Dollar Amount of Bond Levy
2. Local option operating tax . . . . .	2	0		
3. Local option capital project tax . . . . .	3	0		
4. City of Portland Levy for pension and disability obligations . . . . .	4	0		
5a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	5a.	0		
5b. Levy for bonded indebtedness from bonds approved by voters <b>on or after</b> October 6, 2001 . . . . .	5b.	0		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .	5c.	0		

### PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000 . . . . .	6	2.4029
7. Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	7	N/A
8. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	8	N/A

**PART III: SCHEDULE OF LOCAL OPTION TAXES** - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

### Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS \_\_\_\_\_ (Must be completed if you have an entry in Part IV)