

Estacada Rural Fire District Financial Review

ESTACADA, OREGON

INTERIM DRAFT



November 20, 2018

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1 Introduction and Executive Summary

In October 2018, the Matrix Consulting Group began a project to assess the financial resources for Estacada Rural Fire District. This document is the interim report of the project teams' work that includes an analysis of financial resources of the Fire District.

1. Study Scope of Work

The focus of this segment of is a review of the financial resources for the Fire District to include a projection for the future. As a result, the scope of this project was narrow and included:

- Review of the financial resources from a historical perspective;
- Sources of revenue;
- Review of operational expenditures.

This assessment is intended to provide the Board of Directors with options in the development of a financial plan for the Fire District.

2. Methodology Used in the Study

To understand and evaluate the financial issues the project team undertook an assessment of the finances and operations of the Fire District. The principal approaches utilized by the project team in this study included the following:

- **Internal Interviews** – members of the project team individually interviewed numerous executives, management, and supervisory staff of the City of Estacada, School District, Clackamas Fire District, and Fire District as part of this study.

Financial data was collected over the past month.

2 Overview of the Current Service Environment

This chapter provides summary information regarding the current organization and operation of the Estacada Rural Fire District Number 69 (ERFD) and serves as the context for the financial review of the District. Various types of data were developed through interviews with ERFD management and personnel, the City of Estacada, Clackamas Fire District, and the school district. Data was provided by the District and through various other sources.

This chapter provides summary information regarding the current organization and operation of the Estacada Rural Fire District (ERFD) and serves as background information for the financial review. The organization of this chapter is as follows:

- Background and Overview
- Financial Resources
- Organizational Structure
- Physical Resources

1. Background and Overview

Records are vague as to the formation of a fire department in Estacada, but there is data suggesting the department was formed in 1901. A photo from 1906 shows a small building that housed two industrial hose carts, bunker gear, and tools. A fire bell, purchased in 1904, was used to alert volunteers to respond for fire calls. A 1922 Ford Model "T" was converted to a fire engine as the first motorized fire truck for the Department. Through the years the Department grew and there were two departments providing fire protection services, the City of Estacada Fire Department and the Currinsville-Cazadero Rural Fire Protection District. In the 1960's these two organizations combined to form what is known today as the Estacada Rural Fire District.

The Estacada Rural Fire District is located in the northwest corner of Oregon in Clackamas County. It covers approximately 88 square miles with an estimated population 12,500 residents. The District responds to about 1,500 calls annually and is staffed with 14 career and 30 volunteer firefighters. The District is organized as a Special District that is governed by a five-member Board of Directors that are elected by the citizens of the District on an at large basis. The Board serves staggered a four-terms and is responsible for financial oversight and policy decisions.

2. Financial Resources

The District is supported by a property tax that has a permanent tax rate of \$2.4029 per \$1,000 of valuation. The District follows a fiscal year from July 1 through June 30 and maintains several reserve funds for capital improvement projects. The tables below illustrate the revenues and operating expenditures for the past four fiscal years for the District.

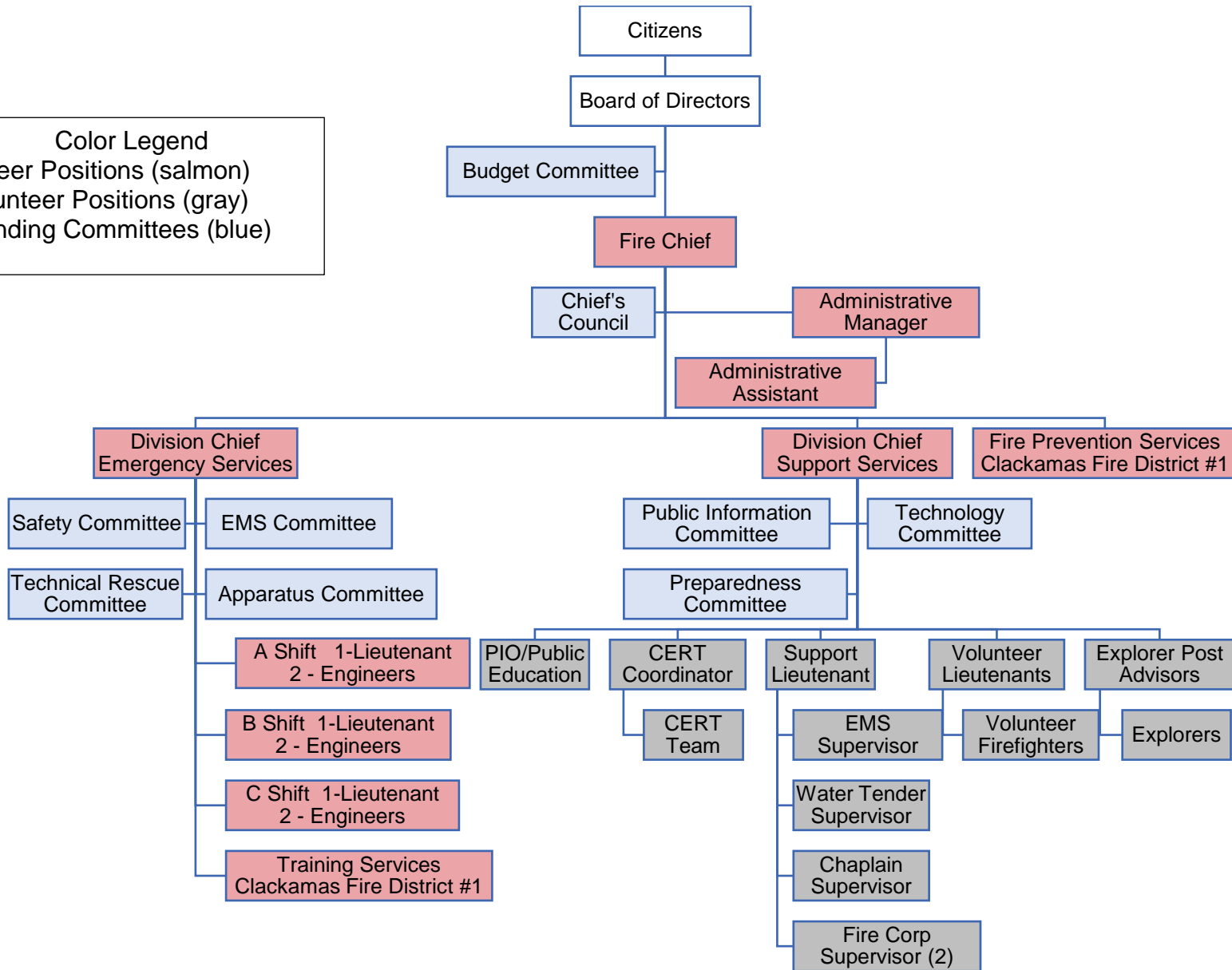
	ERFD Revenue			
	Actual	Actual	Budget	Budget
	FY 2015/2016	FY 2016/2017	FY 2017/2018	FY 2018/2019
Net Working Capital	\$1,404,201	\$1,692,716	\$1,425,600	\$1,596,826
Previous Taxes	\$49,451	\$45,354	\$50,000	\$50,000
Interest	\$6,709	\$5,180	\$6,500	\$6,500
Misc. Revenue	\$85,996	\$48,664	\$20,000	\$13,100
Grant Funding	\$0	\$0	\$0	\$0
Sales of Assets	\$0	\$0	\$0	\$0
Taxes Collected	\$2,282,680	\$2,451,774	\$2,494,940	\$2,613,649
Total Resources	\$3,829,037	\$4,243,688	\$3,997,040	\$4,280,075

	ERFD Operating Expenditures			
	Actual	Actual	Budget	Budget
	FY 2015/2016	FY 2016/2017	FY 2017/2018	FY 2018/2019
Salaries and Wages	\$1,072,614	\$1,223,703	\$1,301,639	\$1,517,264
Employee Benefits	\$450,602	\$571,274	\$727,401	\$889,811
Materials and Services	\$460,981	\$572,925	\$833,000	\$751,000
Total Operating Expenditures	\$1,984,197	\$2,367,902	\$2,862,040	\$3,158,075
Reserve Funds Contributions	\$150,500	\$145,000	\$175,000	\$122,000

3. Organizational Structure

The Estacada Rural Fire District is an all hazard response agency, responding to fires, emergency medical emergencies, hazardous materials incidents, natural and man-made disasters, mutual aid assistance to neighboring departments and related emergencies in an effort to reduce life and property loss. The mission of the ERFD is “To serve our community by providing quality fire and life safety services”. The organizational chart on the next page is colored coded to highlight career positions (salmon), volunteer positions (gray), and standing committees (blue).

Color Legend
 Career Positions (salmon)
 Volunteer Positions (gray)
 Standing Committees (blue)



4. Physical Resources

Two stations and a variety of apparatus are utilized to deliver this service and to address the needs of the community related to fire suppression and emergency medical services. The main station is staffed with career and volunteer personnel, while the sub station is not staffed. The following tables outlines the station locations and apparatus assigned to the station.

Estacada Rural Fire District No. 69 Facility Location: 261 SE Jeremy Loveless Avenue					
Description of Use	Serves as the main fire station and the administrative offices for the Fire District.				
Apparatus Space	Nine Bays				
Assigned Apparatus	Unit ID	Year	Description	Type	Minimum Staffing
	B331	2008	Ford F-350	Command	
	U330	2014	Ford Explorer	Utility	
	U331	2008	Ford F-350	Utility	
	U332	2012	Ford F-350	Utility	
	Engine 330	2010	Pierce	Type 1 Engine	3
	Brush 330	2005	Ford F-550	Brush	
	Engine 331	2015	Pierce	Engine/Tender	
	Water Tender 330	2003	Freightliner	Water Tender	
	Rehab 330	2008	Ford F-550	Support	

Estacada Rural Fire District No. 69 Facility Location: 40595 SE George Road					
Description of Use	Serves as a second fire station volunteers for the Fire District can respond from this station.				
Apparatus Space	Two Bays				
Assigned Apparatus	Unit ID	Year	Description	Type	Minimum Staffing
	Engine 333	1999	E-One	Engine/Tender	

3 Analysis of Financial Resources

This chapter examines the financial resources available to the fire protection system for the Estacada Rural Fire District. The following sections detail the primary sources of revenue and the expenditures for the provision of emergency services.

1. Revenue Resources

The primary source of revenue for the District is a property tax assessment. The District has a permanent tax rate of \$2.4029 per \$1,000 of assessed valuation and there is no local option tax rate. Other sources of revenue include grants and interest. Grants are typically received for a specific project or program such as the purchase of capital equipment.

(1) Property Tax Assessment

Each year the Clackamas County Tax Assessor provides the assessed property value for the District along with an estimate of the overall growth. Oregon Statutes fix the annual increase on existing properties at 3%, with the only increase in tax receipts generated through new construction. Based on this data the District has generally taken a conservative approach to the increase reducing the County Assessors estimate by as much as 2% when developing the annual budget. The table below illustrates the past fiscal years assessment.

Estacada Rural Fire District Property Tax Collections								
	Actual FY 2011/12	Actual FY 2012/13	Actual FY 2013/14	Actual FY 2014/15	Actual FY 2015/16	Actual FY 2016/17	Budget FY 2017/18	Budget FY 2018/19
Assessed Value (Previous Year)	\$830,653,565	\$856,200,734	\$868,793,337	\$878,222,136	\$928,404,825	\$1,026,353,234	\$1,068,380,307	\$1,124,594,349
Anticipated Property Value Increase	2.5%	2.0%	2.5%	2.0%	2.0%	3.0%	4.5%	4.0%
Valuation Increase				\$17,564,443	\$18,568,097	\$30,790,597	\$48,077,114	\$44,983,774
Estimated Assessed Valuation	\$830,653,565	\$856,200,734	\$868,793,337	\$895,786,579	\$946,972,922	\$1,057,143,831	\$1,116,457,421	\$1,169,578,123
Tax Rate	\$2.4029	\$2.4029	\$2.4029	\$2.4029	\$2.4029	\$2.4029	\$2.4029	\$2.4029
Estimated Revenue	\$1,995,977	\$2,057,365	\$2,087,624	\$2,152,486	\$2,275,481	\$2,540,211	\$2,682,736	\$2,810,379
Estimated Measure 5 Compression	\$0	(\$0)	(\$0)	(\$1)	(\$1)	(\$0)	(\$4)	(\$4)
Property Tax to be Billed	\$1,995,977	\$2,057,364	\$2,087,623	\$2,152,485	\$2,275,481	\$2,540,211	\$2,682,732	\$2,810,375
Estimated Collections Factor	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%
Estimated Collections	1,856,259	1,913,349	1,941,490	2,001,812	2,116,198	2,362,396	2,494,944	2,613,653
Collected in Year Levied	1,914,319	1,913,344	2,071,392	2,179,548	2,282,680	2,451,774	2,494,940	2,613,649
Actual Collection Rate	95.9%	93.0%	99.2%	101.3%	100.3%	96.5%	93.0%	93.0%
Loss due to Discounts/Uncollectible	\$139,718	\$144,016	\$146,134	\$150,674	\$159,284	\$172,636	\$187,791	\$196,726

In the first three fiscal years the anticipated increase in property valuation was calculated in the estimated assessed valuation while in the remaining fiscal years it was separated out. The average collection rate used in budget preparation is 93%. The actual average collection rate is 97.7% from FY 2012 through FY 2017.

(2) Historical Revenue

The table below illustrates the actual revenues for six years, budgeted revenues for the past year and the current approved budget. The line item Net Working Capital represents the funds available from the previous year.

Estacada Rural Fire District Revenue								
	Actual FY 2011/12	Actual FY 2012/13	Actual FY 2013/14	Actual FY 2014/15	Actual FY 2015/16	Actual FY 2016/17	Budget FY 2017/18	Budget FY 2018/19
Net Working Capital	\$662,727	\$686,570	\$835,292	\$1,060,359	\$1,404,201	\$1,692,716	\$1,425,600	\$1,596,826
Previous Taxes	\$32,969	\$58,359	\$67,202	\$49,562	\$49,451	\$45,354	\$50,000	\$50,000
Interest	\$7,105	\$6,934	\$7,675	\$8,051	\$6,709	\$5,180	\$6,500	\$6,500
Misc. Revenue	\$28,381	\$17,538	\$27,669	\$23,867	\$85,996	\$48,664	\$20,000	\$13,100
Grant Funding	\$302,968	\$142,264	\$563,636	\$213,882	\$0	\$0	\$0	\$0
Sales of Assets	\$0	\$0	\$8,801	\$4,676	\$0	\$0	\$0	\$0
Taxes Collected	\$1,914,319	\$1,913,344	\$2,071,392	\$2,179,548	\$2,282,680	\$2,451,774	\$2,494,940	\$2,613,649
Total Resources	\$2,948,469	\$2,825,009	\$3,581,667	\$3,539,945	\$3,829,037	\$4,243,688	\$3,997,040	\$4,280,075

Taxes collected represents the tax revenue collected in the year assessed. From FY 2012 through FY 2017 the District realized an increase of 28.1% or an annual average of 4.7% in total revenue. Oregon statutes limits the value increase of the assessed values to 3% per year with further increases coming from new construction. This would indicate the District has had an annual average growth of about 1.7% during this six-year period.

2. Expenditures

The expenditures are illustrated in two tables. The first table represents the personnel costs and the second table is a detail of the materials and services category. The tables illustrate the actual expenditures for six years, budgeted expenditures for the past year, and the current approved budget.

Estacada Rural Fire District Personnel Expenditures								
	Actual FY 2011/12	Actual FY 2012/13	Actual FY 2013/14	Actual FY 2014/15	Actual FY 2015/16	Actual FY 2016/17	Budget FY 2017/18	Budget FY 2018/19
Fire Chief	\$92,537	\$93,000	\$94,303	\$98,590	\$119,368	\$128,482	\$133,017	\$141,644
Deputy Chief - Training/Operations	\$86,589	\$90,458	\$84,108	\$6,791	\$0	\$0	\$0	\$0
Division Chiefs	\$81,431	\$0	\$0	\$145,667	\$210,799	\$223,473	\$231,335	\$246,280
Fire Marshal	\$0	\$9,452	\$13,143	\$16,599	\$12,098	\$0	\$0	\$0
Captain	\$0	\$0	\$0	\$37,434	\$29,413	\$0	\$0	\$0
Lieutenant	\$281,933	\$296,272	\$361,796	\$196,433	\$238,103	\$267,435	\$274,264	\$290,446
Engineer	\$170,952	\$188,342	\$233,450	\$292,340	\$333,234	\$476,047	\$497,162	\$536,889
Administrative Manager	\$47,628	\$48,521	\$52,042	\$52,466	\$53,085	\$59,635	\$63,105	\$66,638
Administrative Assistant	\$0	\$25,000	\$18,061	\$19,767	\$28,741	\$30,972	\$34,428	\$41,790
Extra Wages	\$49,656	\$50,535	\$28,941	\$27,012	\$47,773	\$37,659	\$68,328	\$193,577
Total Salaries and Wages	\$810,726	\$801,580	\$885,844	\$893,099	\$1,072,614	\$1,223,703	\$1,301,639	\$1,517,264
Retirement	\$48,344	\$45,776	\$50,605	\$56,071	\$66,128	\$75,044	\$111,560	\$178,234
Workers Compensation	\$54,136	\$50,837	\$38,317	\$30,661	\$41,052	\$36,136	\$45,822	\$49,134
FICA	\$61,501	\$61,450	\$62,778	\$64,748	\$80,027	\$104,561	\$99,575	\$116,071
Tri-Met Tax	\$0	\$0	\$0	\$7,467	\$7,759	\$8,809	\$9,550	\$11,132
Volunteer Program (LOSAP, Mileage, Tuition, Retention)	\$80,602	\$79,630	\$80,304	\$58,539	\$53,619	\$57,716	\$95,000	\$102,300
Volunteer Insurance (Life, AD&D)	\$8,768	\$16,697	\$12,926	\$12,911	\$13,000	\$12,242	\$20,000	\$20,000
Career Insurance (Medical, Vision, AD&D)	\$130,646	\$152,245	\$142,443	\$174,514	\$161,429	\$245,009	\$280,583	\$334,827
Career Insurance (Dental)	\$11,952	\$14,330	\$13,890	\$13,064	\$13,349	\$19,698	\$20,311	\$21,613
Physical Exams / EAP	\$14,740	\$13,349	\$13,641	\$13,835	\$12,267	\$10,820	\$20,000	\$31,500
Unemployment	\$0	\$0	\$2,033	\$4,255	\$1,972	\$1,239	\$25,000	\$25,000
Total Benefits	\$410,689	\$434,314	\$416,937	\$436,065	\$450,602	\$571,274	\$727,401	\$889,811
Grant Funded Positions (All Inclusive)	\$0	\$70,330	\$233,721	\$150,968	\$0	\$0	\$0	\$0
Total Personnel Services	\$1,221,415	\$1,306,224	\$1,536,502	\$1,480,132	\$1,523,216	\$1,794,977	\$2,029,040	\$2,407,075

Estacada Rural Fire District Materials and Services Expenditures

	Actual FY 2011/12	Actual FY 2012/13	Actual FY 2013/14	Actual FY 2014/15	Actual FY 2015/16	Actual FY 2016/17	Budget FY 2017/18	Budget FY 2018/19
Election Expenses	\$2,505	\$1,859	\$0	\$1,296	\$0	\$1,169	\$6,000	\$8,000
Office Supplies/Equipment	\$19,306	\$12,796	\$10,018	\$11,003	\$11,469	\$11,212	\$15,000	\$14,000
Insurance (Building/Equipment/Apparatus)	\$24,345	\$25,047	\$11,622	\$30,080	\$23,826	\$29,093	\$32,500	\$32,500
Professional Fees	\$51,582	\$41,013	\$34,168	\$25,715	\$43,178	\$155,698	\$274,500	\$199,000
Apparatus and Equipment Maintenance	\$27,580	\$27,117	\$13,769	\$43,096	\$49,341	\$55,957	\$50,000	\$59,000
Gas, Fuels and Lubricants	\$28,736	\$25,257	\$27,577	\$21,498	\$16,532	\$20,966	\$40,000	\$30,000
Radio Equipment and Maintenance	\$5,301	\$5,067	\$5,945	\$6,091	\$6,121	\$485	\$8,000	\$4,000
Building/Grounds Maintenance and Supplies	\$13,011	\$18,574	\$11,395	\$23,903	\$16,600	\$17,913	\$20,000	\$20,000
Utilities (Electric, Water, Sewer, Garbage)	\$39,146	\$34,124	\$36,792	\$38,748	\$39,471	\$36,148	\$53,000	\$50,000
Training (Classes, Recertification, Travel)	\$17,098	\$16,734	\$13,032	\$23,179	\$22,618	\$17,223	\$24,000	\$19,000
Dispatch Services, Radio Systems	\$74,341	\$78,584	\$88,309	\$94,788	\$91,964	\$88,601	\$114,000	\$119,000
Subscriptions, Dues, Annual Fees	\$5,236	\$4,823	\$4,320	\$3,826	\$4,827	\$7,137	\$7,000	\$6,000
Medical Supplies	\$20,040	\$22,473	\$23,767	\$23,790	\$31,180	\$26,264	\$40,000	\$40,000
General Operating Expenses	\$18,510	\$11,188	\$9,886	\$11,749	\$8,377	\$8,016	\$13,500	\$11,000
Training Supplies and Maintenance	\$12,220	\$6,259	\$6,138	\$2,607	\$3,682	\$674	\$6,500	\$3,500
Personal Protective Equipment	\$5,762	\$5,818	\$5,671	\$4,968	\$6,232	\$10,916	\$13,000	\$10,000
Fire Prevention, Public Education, Public Relations	\$4,899	\$4,892	\$3,095	\$7,392	\$3,299	\$3,569	\$6,000	\$5,500
Support Services Equipment and Supplies	\$2,100	\$1,550	\$710	\$375	\$1,222	\$1,061	\$3,500	\$3,000
Grant Funded Equipment	\$19,937	\$900	\$344,100	\$5,415	\$0	\$0	\$0	\$0
Grant Funded Services, Training	\$17,650	\$2,505	\$4,792	\$0	\$0	\$0	\$0	\$0
Firefighting Equipment and Maintenance	\$17,988	\$31,988	\$18,034	\$24,413	\$20,761	\$27,822	\$20,000	\$24,000

Estacada Rural Fire District Materials and Services Expenditures

	Actual FY 2011/12	Actual FY 2012/13	Actual FY 2013/14	Actual FY 2014/15	Actual FY 2015/16	Actual FY 2016/17	Budget FY 2017/18	Budget FY 2018/19
Fire Hose and Appliances	\$7,498	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Shop Tools and Equipment	\$755	\$1,179	\$4	\$0	\$0	\$0	\$0	\$0
Furniture Replacement	\$750	\$789	\$0	\$0	\$0	\$2,735	\$7,000	\$5,000
Special Rescue Equipment and Maintenance	\$776	\$0	\$0	\$623	\$0	\$0	\$0	\$0
Banquet	\$10,498	\$13,215	\$9,935	\$11,215	\$11,490	\$10,101	\$13,000	\$13,000
Uniforms	\$18,565	\$16,105	\$9,915	\$18,647	\$10,794	\$8,639	\$17,000	\$21,000
EMS Training and Recertification	\$628	\$3,255	\$603	\$0	\$0	\$0	\$0	\$0
Health, Wellness, Safety Programs	\$1,719	\$813	\$1,495	\$1,025	\$3,727	\$4,182	\$8,000	\$7,500
Information Systems	\$0	\$32,359	\$16,463	\$12,485	\$34,270	\$27,344	\$41,500	\$47,000
Total Materials and Services	\$468,482	\$446,283	\$711,555	\$447,927	\$460,981	\$572,925	\$833,000	\$751,000

In the personnel expenditures, the cost of benefits average 50% of the salary costs with the FY 2019 Budget increasing benefit costs to 58.6% of the salaries. From FY 2012 through FY 2017 there has been an increase in salaries of 50.9% or an annual average of 8.5%. During the same time period there has been an increase in benefit costs of 39.1% or an annual average of 6.5%. In materials and services, the increase between FY 2012 and FY 2017 has been 22.3% with an annual average increase of 3.7%.

3. Reserve Funds

The District has established several reserve funds for the purpose of funding large purchases and capital improvement projects. The table below illustrates the contributions from the general fund to those various funds for the past eight fiscal years including the current budget with projected contributions. As a part of the budgeting process, the District Board determines the amount of funding for the various reserve accounts each year.

Estacada Rural Fire District Reserve Funds - Contributions								
	Actual FY 2011/12	Actual FY 2012/13	Actual FY 2013/14	Actual FY 2014/15	Actual FY 2015/16	Actual FY 2016/17	Budget FY 2017/18	Budget FY 2018/19
Apparatus Reserve Fund	\$153,000	\$90,597	\$130,000	\$110,000	\$50,000	\$50,000	\$65,000	\$20,000
Utility Vehicle	\$20,000	\$25,000	\$20,000	\$10,000	\$4,000	\$20,000	\$1,000	\$0
Major EMS	\$1,500	\$15,000	\$10,000	\$15,000	\$22,000	\$15,000	\$15,000	\$23,000
Facilities	\$0	\$0	\$0	\$0	\$4,280	\$0	\$0	\$0
Communications	\$20,000	\$10,000	\$15,000	\$2,000	\$15,500	\$20,000	\$30,000	\$24,000
PPE	\$20,000	\$25,000	\$25,000	\$30,000	\$59,000	\$40,000	\$55,000	\$55,000
Furnishings	\$17,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserve Funds	\$231,500	\$165,597	\$200,000	\$167,000	\$154,780	\$145,000	\$166,000	\$122,000

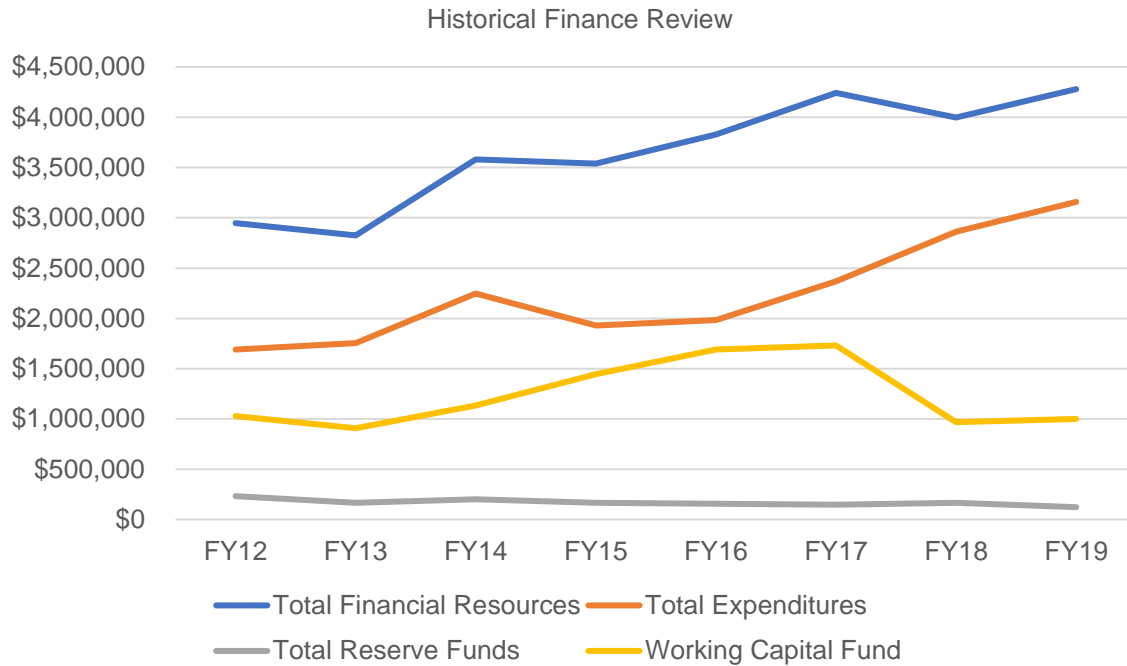
The table below illustrates the ending balances for each of the reserve funds for the past eight fiscal years including the current budget with projected contributions.

Estacada Rural Fire District Reserve Fund Ending Balances								
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget
	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Apparatus Reserve Fund	\$306,088	\$386,720	(\$82,732)	\$2,317	\$50,645	\$68,601	\$114,588	\$94,795
Utility Vehicle Reserve Fund	\$43,866	\$68,943	\$42,556	\$52,565	\$36,393	\$56,393	\$66,394	\$46,414
Fire, EMS, and Rescue Equipment Reserve Fund	\$2,693	\$17,694	\$27,695	\$42,697	\$12,724	\$27,725	\$4,781	\$27,908
Facilities and Properties Reserve Fund	\$595,058	\$552,839	\$552,887	\$532,400	\$621,589	\$379,245	\$325,316	\$10
Communications and Data Systems Reserve Funds	\$20,000	\$10,249	\$8,049	\$4,304	\$19,545	\$896	\$17,965	\$19,969
Personal Protective Equipment and Self- Contained Breathing Apparatus Reserve Fund	\$20,000	\$45,001	\$70,001	\$100,001	\$159,001	\$60,255	\$115,263	\$365
Facility Furnishings and Equipment Reserve Fund	\$17,000	\$1,179	\$266	\$0	\$0	\$0	\$0	\$0
Total Reserve Funds	\$1,004,705	\$1,082,625	\$618,722	\$734,284	\$899,897	\$593,115	\$644,307	\$189,461

Detailed activity for each of the reserve funds is contained in Appendix A.

4. Additional Historical Review

In the chart below the revenues, expenditures, and capital funds are compared. The Total Reserve Funds represents the funds placed in reserve for a specific project or program such as apparatus. Working Capital Fund represents those funds that are remaining after the operating expenses and reserve funds have been expended or put aside.



5. Contract for Services

In November 2017, the ERFD signed an Intergovernmental Agreement with Clackamas Fire District #1 to provide services to the District. The scope of services includes fire prevention services, training services, and command and control, operations and logistics for a total cost of \$239,590. The terms of the agreement are from July 1, 2018 until June 30, 2019 and may be renewed for up to five additional one-year renewals.

Clackamas Fire District provides administrative oversight of the fire prevention programs, inspection services, plan reviews, and fire investigations. Clackamas Fire District will be available for public education programs and will coordinate any requests. The cost for this service is \$95,790.

For training services, Clackamas Fire District will provide webinars, company skills training, multi-company drills, and company performance evaluations. Volunteer training

includes eight drills per month and provides up to five spots per year for the Fire Academy. An online training service (Target Solutions) is also available for use by the ERFD. The cost for this service is \$42,000.

The final part of the scope of services between the District and Clackamas includes command and control and logistics. Clackamas provides a Battalion Chief during nights, weekends, and holidays outside of ERFD regular working hours. This service is provided in exchange for ERFD providing ALS coverage to the Eagle Creek service area for the same time period and whenever Clackamas Station 18 is vacated. Through the IGA, Estacada has the ability to purchase supplies through Clackamas Fire District. The IGA stipulates that if Estacada purchases these supplies, they will be limited to items that Clackamas already purchases. Further, Clackamas will not markup the cost and will deliver these supplies to Station 18 once a week. Operationally, ERFD pays Clackamas Fire District \$101,800 for operational staffing at Clackamas Station 18. Staffing is an officer, apparatus operator, and a firefighter for 40 hours per week. This station responds to calls in both Clackamas Fire District or EFRD and may be moved to another station in either District to provide coverage when a station is vacant. The table below illustrates the payments to Clackamas Fire District #1 for the FY 2019.

Clackamas Fire District Payments	
Fire Prevention	\$95,790
Training	\$42,000
Operations	\$101,800
Total	\$239,590

4 Financial Projections

This chapter provides an analysis of the financial resources as it relates to a five-year projection. Three scenarios were developed to provide a wide-ranging view of the financial landscape. The assumptions for each of the scenarios is described within the subchapters that follow.

1. Revenue Projections

Projecting the revenue for the next five years utilized three approaches related to anticipated growth and collections. As noted previously, Oregon statutes fix the growth rate on existing properties at 3% with the only growth potential through new construction. The new growth from FY 2013 through FY 2018 has averaged about 4.3% per year. Collection rates for budgeting purposes as been set at 93% for the past eight budget cycles. From FY 2012 through FY 2017 the average collection rate was 97.7% per year.

For purposes of the revenue projection there were three sets of assumptions used. The table below illustrates the assumptions used.

Revenue Projection Assumptions			
	Conservative Approach	Mid-Point Approach	Aggressive Approach
Home Values	\$350,000	\$350,000	\$350,000
Number of New Homes	50	75	100
Commercial Values	\$300,000	\$300,000	\$300,000
Number of New Commercial Buildings	4	4	4
Rate of Collection	93%	95%	97%

The table below illustrates the conservative approach revenue projections using the previously noted assumptions.

Estacada Rural Fire District Revenue Projection using Conservative Approach						
	Budget FY 2018/19	Budget FY 2019/20	Budget FY 2020/21	Budget FY 2021/22	Budget FY 2022/23	Budget FY 2023/24
Assessed Value (Previous Year)	\$1,124,594,349	\$1,204,665,467	\$1,260,066,431	\$1,317,129,424	\$1,375,904,306	\$1,436,442,435
Anticipated Growth Rate	4.0%					
Anticipated Valuation Increase	\$44,983,774	\$18,700,000	\$18,700,000	\$18,700,000	\$18,700,000	\$18,700,000
Estimated Assessed Valuation	\$1,169,578,123	\$1,223,365,467	\$1,278,766,431	\$1,335,829,424	\$1,394,604,306	\$1,455,142,435
Tax Rate	\$2.4029	\$2.4029	\$2.4029	\$2.4029	\$2.4029	\$2.4029
Estimated Revenue	\$2,810,379	\$2,939,625	\$3,072,748	\$3,209,865	\$3,351,095	\$3,496,562
Estimated Measure 5 Compression	(\$4)	(\$4)	(\$4)	(\$4)	(\$4)	(\$4)
Property Tax to be Billed	\$2,810,375	\$2,939,621	\$3,072,744	\$3,209,861	\$3,351,091	\$3,496,558
Estimated Collections Factor	93%	93%	93%	93%	93%	93%
Estimated Collections	\$2,613,653	\$2,733,847.42	\$2,857,651.79	\$2,985,170.29	\$3,116,514.34	\$3,251,798.72
Loss due to Discounts/Uncollectible	\$196,726	\$205,773	\$215,092	\$224,690	\$234,576	\$244,759

The Measure 5 Compression is shown as remaining steady at about \$4 per year. The estimated collections increase an average of 4.9% annually over the five-year period.

The table below illustrates the mid-point approach revenue projections using the previously noted assumptions.

Estacada Rural Fire District Revenue Projection using Mid-Point Approach						
	Budget FY 2018/19	Budget FY 2019/20	Budget FY 2020/21	Budget FY 2021/22	Budget FY 2022/23	Budget FY 2023/24
Assessed Value (Previous Year)	\$1,124,594,349	\$1,204,665,467	\$1,269,078,931	\$1,335,424,799	\$1,403,761,043	\$1,474,147,374
Anticipated Growth Rate	4.0%					
Anticipated Valuation Increase	\$44,983,774	\$27,450,000	\$27,450,000	\$27,450,000	\$27,450,000	\$27,450,000
Estimated Assessed Valuation	\$1,169,578,123	\$1,232,115,467	\$1,296,528,931	\$1,362,874,799	\$1,431,211,043	\$1,501,597,374
Tax Rate	\$2.4029	\$2.4029	\$2.4029	\$2.4029	\$2.4029	\$2.4029
Estimated Revenue	\$2,810,379	\$2,960,650	\$3,115,429	\$3,274,852	\$3,439,057	\$3,608,188
Estimated Measure 5 Compression	(\$4)	(\$4)	(\$4)	(\$4)	(\$4)	(\$4)
Property Tax to be Billed	\$2,810,375	\$2,960,646	\$3,115,425	\$3,274,848	\$3,439,053	\$3,608,184
Estimated Collections Factor	93%	95%	95%	95%	95%	95%
Estimated Collections	\$2,613,653	\$2,812,614	\$2,959,654	\$3,111,105	\$3,267,100	\$3,427,775
Loss due to Discounts/Uncollectible	\$196,726	\$148,032	\$155,771	\$163,742	\$171,953	\$180,409

The Measure 5 Compression is shown as remaining steady at about \$4 per year. The estimated collections increase an average of 6.2% annually over the five-year period.

The table below illustrates the mid-point approach revenue projections using the previously noted assumptions.

Estacada Rural Fire District Revenue Projection using Aggressive Approach						
	Budget FY 2018/19	Budget FY 2019/20	Budget FY 2020/21	Budget FY 2021/22	Budget FY 2022/23	Budget FY 2023/24
Assessed Value (Previous Year)	\$1,124,594,349	\$1,204,665,467	\$1,278,091,431	\$1,353,720,174	\$1,431,617,779	\$1,511,852,312
Anticipated Growth Rate	4.0%					
Anticipated Valuation Increase	\$44,983,774	\$36,200,000	\$36,200,000	\$36,200,000	\$36,200,000	\$36,200,000
Estimated Assessed Valuation	\$1,169,578,123	\$1,240,865,467	\$1,314,291,431	\$1,389,920,174	\$1,467,817,779	\$1,548,052,312
Tax Rate	\$2.4029	\$2.4029	\$2.4029	\$2.4029	\$2.4029	\$2.4029
Estimated Revenue	\$2,810,379	\$2,981,676	\$3,158,111	\$3,339,839	\$3,527,019	\$3,719,815
Estimated Measure 5 Compression	(\$4)	(\$4)	(\$4)	(\$4)	(\$4)	(\$4)
Property Tax to be Billed	\$2,810,375	\$2,981,672	\$3,158,107	\$3,339,835	\$3,527,015	\$3,719,811
Estimated Collections Factor	93%	97%	97%	97%	97%	97%
Estimated Collections	\$2,613,653	\$2,892,221	\$3,063,364	\$3,239,640	\$3,421,205	\$3,608,217
Loss due to Discounts/Uncollectible	\$196,726	\$89,450	\$94,743	\$100,195	\$105,810	\$111,594

The Measure 5 Compression is shown as remaining steady at about \$4 per year. The estimated collections increase an average of 7.6% annually over the five-year period.

2. Expenditure Projections

Much like the revenues, there were three approaches used in the projections for expenditures for the next five years. These projections contained several assumptions for a range of items from the Clackamas Fire District IGA to increases in career personnel. The table below illustrates the assumptions contained in each of approaches taken. Specific assumptions are illustrated with each of the table below.

Expenditure Assumptions

Chief Officer increases are based on the past 3-year average at 3.4%

CBA increases based on CPI +1%. CPI for FY19 is 3.9% and was used throughout the five years

Administrative personnel pay increases are based on the Chief Officer increases at 3.4%

Retirement - New rates used to include the 6% the District pays for the employee. One at the Tier 1 rate of 21.41 for FY20 Budget.

6% increase in Benefit Costs (Health, vision, etc)

All other taxes and benefits used the existing rates.

Materials and Services are increased at a rate of 3% per year

Materials and Services were reduced by \$120,000 with the dissolution of the IGA

Extra Wages were reduced by \$101,800 with the dissolution of the IGA

This projection assumes a status quo status for the expenditures. This assumes the Clackamas Fire District IGA remains intact with a 3% annual increase.

Estacada Rural Fire District Expenditures Projection - Status Quo						
	Budget FY 2018/19	Budget FY 2019/20	Budget FY 2020/21	Budget FY 2021/22	Budget FY 2022/23	Budget FY 2023/24
Fire Chief	\$141,644	\$146,460	\$151,440	\$156,588	\$161,912	\$167,418
Deputy Chief / Fire Marshal	\$0	\$0	\$0	\$0	\$0	\$0
Division Chiefs	\$246,280	\$254,654	\$263,312	\$272,264	\$281,521	\$291,093
Captain / Training Officer	\$0	\$0	\$0	\$0	\$0	\$0
Lieutenant	\$290,446	\$304,678	\$319,607	\$335,268	\$351,696	\$368,929
Engineer	\$536,889	\$563,197	\$590,793	\$619,742	\$650,109	\$681,965
Firefighter	\$0	\$0	\$0	\$0	\$0	\$0
Administrative Manager	\$66,638	\$68,904	\$71,246	\$73,669	\$76,174	\$78,763
Administrative Assistant	\$41,790	\$43,211	\$44,680	\$46,199	\$47,770	\$49,394
Extra Wages	\$193,577	\$197,449	\$201,398	\$205,425	\$209,534	\$213,725
Total Salaries and Wages	\$1,517,264	\$1,578,551	\$1,642,475	\$1,709,156	\$1,778,717	\$1,851,287
Retirement	\$178,234	\$281,921	\$284,065	\$295,687	\$307,814	\$320,472
Workers Compensation	\$49,134	\$51,341	\$53,651	\$56,066	\$58,593	\$61,236
FICA	\$116,071	\$120,759	\$125,649	\$130,750	\$136,072	\$141,623
Tri-Met Tax	\$11,132	\$11,582	\$12,051	\$12,540	\$13,050	\$13,583
Volunteer Program (LOSAP, Retention)	\$102,300	\$105,369	\$108,530	\$111,786	\$115,140	\$118,594
Volunteer Insurance (Life, Vision, AD&D)	\$20,000	\$20,600	\$21,218	\$21,855	\$22,510	\$23,185
Career Insurance (Medical, Vision, AD&D)	\$334,827	\$354,917	\$376,212	\$398,784	\$422,711	\$448,074
Career Insurance (Dental)	\$21,613	\$22,910	\$24,284	\$25,741	\$27,286	\$28,923
Physical Exams / EAP	\$31,500	\$32,445	\$33,418	\$34,421	\$35,454	\$36,517
Unemployment	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Total Benefits	\$889,811	\$1,026,844	\$1,064,078	\$1,112,630	\$1,163,630	\$1,217,207
Total Personnel Services	\$2,407,075	\$2,605,395	\$2,706,554	\$2,821,786	\$2,942,347	\$3,068,493
Total Material and Services	\$751,000	\$773,530	\$796,736	\$820,638	\$845,257	\$870,615
Total Operating Expenses	\$3,158,075	\$3,378,925	\$3,503,289	\$3,642,424	\$3,787,604	\$3,939,108

This projection assumes the Clackamas Fire District IGA is terminated and the District hires a Deputy Chief/Fire Marshal and a Training Officer. The Deputy Chief/Fire Marshal salary begins at 10% higher than a Division Chief and the Training Officer uses the Captain scale as outlined in the Collective Bargaining Agreement.

Estacada Rural Fire District Expenditures Projection - with Training Officer and Fire Marshal						
	Budget	Budget	Budget	Budget	Budget	Budget
	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Fire Chief	\$141,644	\$146,460	\$151,440	\$156,588	\$161,912	\$167,418
Deputy Chief / Fire Marshal	\$0	\$137,367	\$142,037	\$146,867	\$151,860	\$157,023
Division Chiefs	\$246,280	\$254,654	\$263,312	\$272,264	\$281,521	\$291,093
Captain / Training Officer	\$0	\$82,734	\$86,871	\$91,214	\$95,775	\$100,563
Lieutenant	\$290,446	\$304,678	\$319,607	\$335,268	\$351,696	\$368,929
Engineer	\$536,889	\$563,197	\$590,793	\$619,742	\$650,109	\$681,965
Firefighter	\$0	\$0	\$0	\$0	\$0	\$0
Administrative Manager	\$66,638	\$68,904	\$71,246	\$73,669	\$76,174	\$78,763
Administrative Assistant	\$41,790	\$43,211	\$44,680	\$46,199	\$47,770	\$49,394
Extra Wages	\$193,577	\$93,613	\$95,485	\$97,394	\$99,342	\$101,329
Total Salaries and Wages	\$1,517,264	\$1,694,816	\$1,765,471	\$1,839,206	\$1,916,160	\$1,996,477
Retirement	\$178,234	\$302,989	\$306,352	\$319,252	\$332,719	\$346,780
Workers Compensation	\$49,134	\$57,724	\$60,289	\$62,970	\$65,774	\$68,706
FICA	\$116,071	\$129,653	\$135,059	\$140,699	\$146,586	\$152,731
Tri-Met Tax	\$11,132	\$12,435	\$12,953	\$13,494	\$14,059	\$14,648
Volunteer Program (LOSAP, Retention)	\$102,300	\$105,369	\$108,530	\$111,786	\$115,140	\$118,594
Volunteer Insurance (Life, AD&D)	\$20,000	\$20,600	\$21,218	\$21,855	\$22,510	\$23,185
Career Insurance (Medical, Vision, AD&D)	\$334,827	\$409,407	\$433,971	\$460,009	\$487,610	\$516,866
Career Insurance (Dental)	\$21,613	\$27,136	\$28,764	\$30,490	\$32,319	\$34,258
Physical Exams / EAP	\$31,500	\$32,445	\$33,418	\$34,421	\$35,454	\$36,517
Unemployment	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Total Benefits	\$889,811	\$1,122,758	\$1,165,554	\$1,219,976	\$1,277,171	\$1,337,285
Total Personnel Services	\$2,407,075	\$2,817,573	\$2,931,025	\$3,059,182	\$3,193,331	\$3,333,763
Total Material and Services	\$751,000	\$649,930	\$669,428	\$689,511	\$710,196	\$731,502
Total Operating Expenses	\$3,158,075	\$3,467,503	\$3,600,453	\$3,748,692	\$3,903,527	\$4,065,265

This projection assumes the same as the previous projection but adds three firefighters to increase the shift staffing. The pay scales in the Collective Bargaining Agreement were used beginning at Step One for the firefighter rank

Estacada Rural Fire District Expenditures Projection - with Training Officer, Fire Marshal, and Three Firefighters						
	Budget FY 2018/19	Budget FY 2019/20	Budget FY 2020/21	Budget FY 2021/22	Budget FY 2022/23	Budget FY 2023/24
Fire Chief	\$141,644	\$146,460	\$151,440	\$156,588	\$161,912	\$167,418
Deputy Chief / Fire Marshal	\$0	\$137,367	\$142,037	\$146,867	\$151,860	\$157,023
Division Chiefs	\$246,280	\$254,654	\$263,312	\$272,264	\$281,521	\$291,093
Captain / Training Officer	\$0	\$82,734	\$86,871	\$91,214	\$95,775	\$100,563
Lieutenant	\$290,446	\$304,678	\$319,607	\$335,268	\$351,696	\$368,929
Engineer	\$536,889	\$563,197	\$590,793	\$619,742	\$650,109	\$681,965
Firefighter	\$0	\$195,357	\$205,125	\$215,381	\$226,151	\$237,458
Administrative Manager	\$66,638	\$68,904	\$71,246	\$73,669	\$76,174	\$78,763
Administrative Assistant	\$41,790	\$43,211	\$44,680	\$46,199	\$47,770	\$49,394
Extra Wages	\$193,577	\$93,613	\$95,485	\$97,394	\$99,342	\$101,329
Total Salaries and Wages	\$1,517,264	\$1,890,173	\$1,970,596	\$2,054,587	\$2,142,311	\$2,233,936
Retirement	\$178,234	\$338,387	\$343,520	\$358,279	\$373,698	\$389,808
Workers Compensation	\$49,134	\$66,183	\$69,171	\$72,297	\$75,566	\$78,987
FICA	\$116,071	\$144,598	\$150,751	\$157,176	\$163,887	\$170,896
Tri-Met Tax	\$11,132	\$13,868	\$14,458	\$15,075	\$15,718	\$16,390
Volunteer Program (LOSAP, Retention)	\$102,300	\$105,369	\$108,530	\$111,786	\$115,140	\$118,594
Volunteer Insurance (Life, AD&D)	\$20,000	\$20,600	\$21,218	\$21,855	\$22,510	\$23,185
Career Insurance (Medical, Vision, AD&D)	\$334,827	\$491,141.62	\$520,610	\$551,847	\$584,958	\$620,055
Career Insurance (Dental)	\$21,613	\$33,475	\$35,483	\$37,612	\$39,869	\$42,261
Physical Exams / EAP	\$31,500	\$32,445	\$33,418	\$34,421	\$35,454	\$36,517
Unemployment	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Total Benefits	\$889,811	\$1,271,067	\$1,322,160	\$1,385,346	\$1,451,799	\$1,521,694
Total Personnel Services	\$2,407,075	\$3,161,241	\$3,292,756	\$3,439,933	\$3,594,109	\$3,755,629
Total Material and Services	\$751,000	\$649,930	\$669,428	\$689,511	\$710,196	\$731,502
Total Operating Expenses	\$3,158,075	\$3,811,171	\$3,962,184	\$4,129,444	\$4,304,305	\$4,487,131

This projection assumes a status quo status for the expenditures. This also assumes the Clackamas Fire District IGA was dissolved and there no new hires for the Fire District.

Estacada Rural Fire District Expenditures Projection - No New Hires						
	Budget FY 2018/19	Budget FY 2019/20	Budget FY 2020/21	Budget FY 2021/22	Budget FY 2022/23	Budget FY 2023/24
Fire Chief	\$141,644	\$146,460	\$151,440	\$156,588	\$161,912	\$167,418
Deputy Chief / Fire Marshal	\$0	\$0	\$0	\$0	\$0	\$0
Division Chiefs	\$246,280	\$254,654	\$263,312	\$272,264	\$281,521	\$291,093
Captain / Training Officer	\$0	\$0	\$0	\$0	\$0	\$0
Lieutenant	\$290,446	\$304,678	\$319,607	\$335,268	\$351,696	\$368,929
Engineer	\$536,889	\$563,197	\$590,793	\$619,742	\$650,109	\$681,965
Firefighter	\$0	\$0	\$0	\$0	\$0	\$0
Administrative Manager	\$66,638	\$68,904	\$71,246	\$73,669	\$76,174	\$78,763
Administrative Assistant	\$41,790	\$43,211	\$44,680	\$46,199	\$47,770	\$49,394
Extra Wages	\$193,577	\$93,613	\$95,485	\$97,394	\$99,342	\$101,329
Total Salaries and Wages	\$1,517,264	\$1,474,715	\$1,536,563	\$1,601,125	\$1,668,525	\$1,738,891
Retirement	\$178,234	\$263,106	\$264,873	\$276,111	\$287,848	\$300,105
Workers Compensation	\$49,134	\$51,341	\$53,651	\$56,066	\$58,593	\$61,236
FICA	\$116,071	\$112,816	\$117,547	\$122,486	\$127,642	\$133,025
Tri-Met Tax	\$11,132	\$10,820	\$11,274	\$11,747	\$12,242	\$12,758
Volunteer Program (LOSAP, Retention)	\$102,300	\$105,369	\$108,530	\$111,786	\$115,140	\$118,594
Volunteer Insurance (Life, AD&D)	\$20,000	\$20,600	\$21,218	\$21,855	\$22,510	\$23,185
Career Insurance (Medical, Vision, AD&D)	\$334,827	\$354,917	\$376,212	\$398,784	\$422,711	\$448,074
Career Insurance (Dental)	\$21,613	\$22,910	\$24,284	\$25,741	\$27,286	\$28,923
Physical Exams / EAP	\$31,500	\$32,445	\$33,418	\$34,421	\$35,454	\$36,517
Unemployment	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Total Benefits	\$889,811	\$999,324	\$1,036,007	\$1,083,998	\$1,134,425	\$1,187,418
Total Personnel Services	\$2,407,075	\$2,474,039	\$2,572,570	\$2,685,123	\$2,802,950	\$2,926,309
Total Material and Services	\$751,000	\$649,930	\$669,428	\$689,511	\$710,196	\$731,502
Total Operating Expenses	\$3,158,075	\$3,123,969	\$3,241,998	\$3,374,634	\$3,513,146	\$3,657,811

3. Revenue and Expenditure Comparison

The revenue assumptions were based on the rates of growth and collections rates. The expenditure assumptions were based on the Clackamas Fire District IGA and the need for additional resources. In addition to the estimated tax collections, there is additional taxes collected each year that were collected outside the year assessed. For the past six years these previous taxes collected average \$50,000 per year. The tables below illustrate the sustainable revenue that includes the previous taxes with the projection for each scenario.

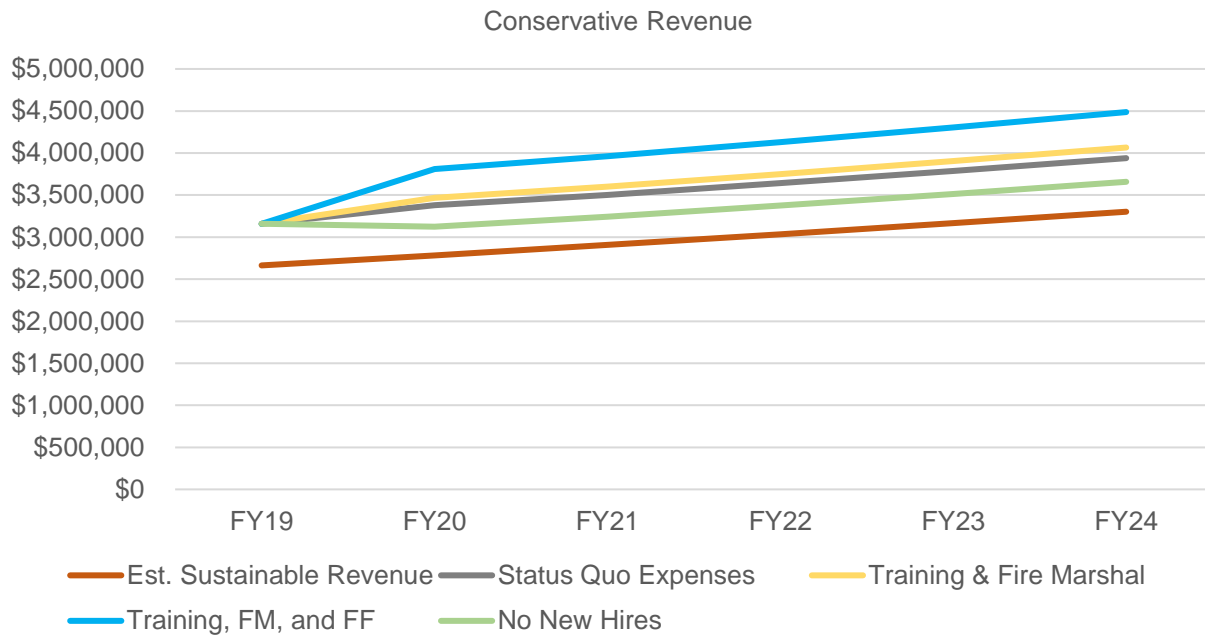
Estacada Rural Fire District Revenue Projection using Conservative Approach						
	Budget FY19	Budget FY20	Budget FY21	Budget FY22	Budget FY23	Budget FY24
Estimated Collections	\$2,613,653	\$2,733,847	\$2,857,652	\$2,985,170	\$3,116,514	\$3,251,799
Previous Taxes	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Est. Sustainable Revenue	\$2,663,653	\$2,783,847	\$2,907,652	\$3,035,170	\$3,166,514	\$3,301,799

Estacada Rural Fire District Revenue Projection using Mid-Point Approach						
	Budget FY19	Budget FY20	Budget FY21	Budget FY22	Budget FY23	Budget FY24
Estimated Collections	\$2,613,653	\$2,812,614	\$2,959,654	\$3,111,105	\$3,267,100	\$3,427,775
Previous Taxes	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Est. Sustainable Revenue	\$2,663,653	\$2,862,614	\$3,009,654	\$3,161,105	\$3,317,100	\$3,477,775

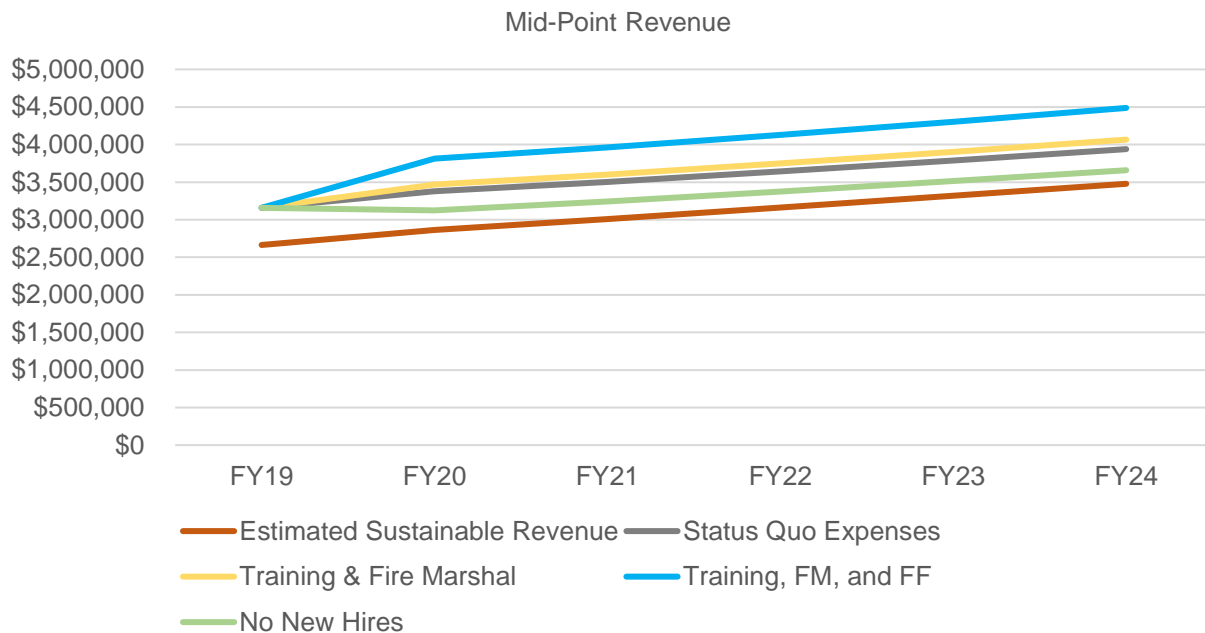
Estacada Rural Fire District Revenue Projection using Aggressive Approach						
	Budget FY19	Budget FY20	Budget FY21	Budget FY22	Budget FY23	Budget FY24
Estimated Collections	\$2,613,653	\$2,892,221	\$3,063,364	\$3,239,640	\$3,421,205	\$3,608,217
Previous Taxes	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Est. Sustainable Revenue	\$2,663,653	\$2,942,221	\$3,113,364	\$3,289,640	\$3,471,205	\$3,658,217

The following charts illustrate the sustainable revenues as compared to the three expenditure scenarios. It should be noted the expenditures are operating expenditures and does not include any capital funding or other reserve funding.

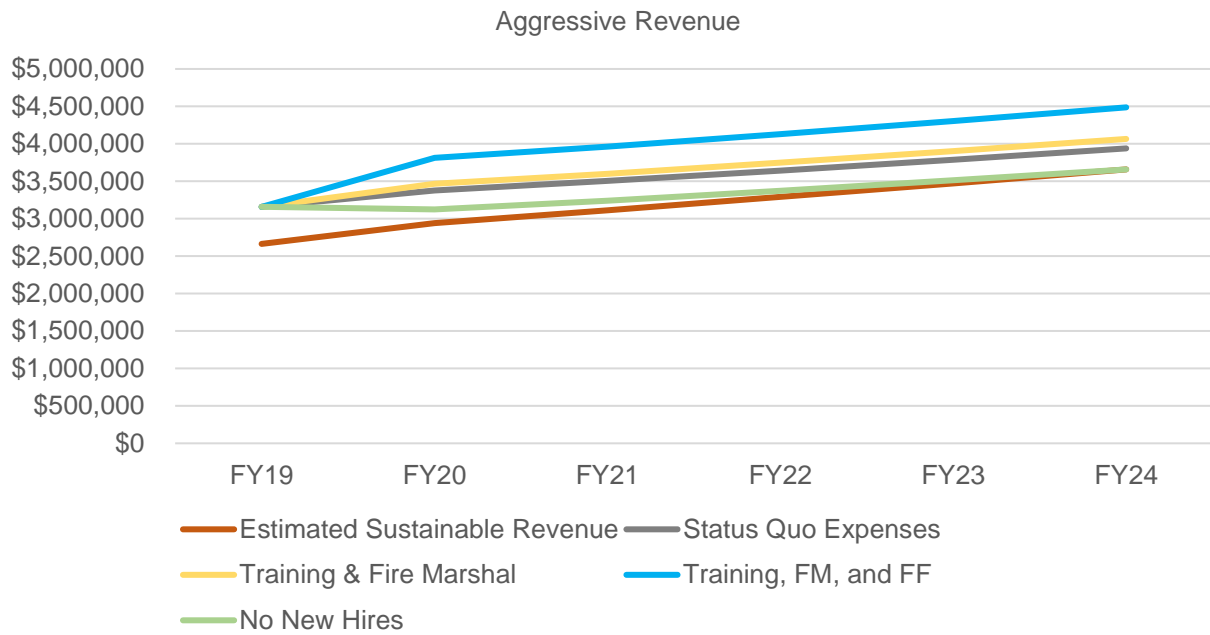
The chart below illustrates the conservative revenue projection compared to the four expenditure projections



The chart below illustrates the mid-point revenue projection compared to the four expenditure projections



The chart below illustrates the aggressive revenue projection compared to the four expenditure projections



A Reserve Funds Detail

Reserve funds are used for the funding of capital projects and major purchases. Funds placed in these accounts are kept until such time as enough funds have accumulated to purchase the intended capital item. Using reserve funds do not have a major impact on the operations of the organization. Tables on the following pages illustrate the activity in the various reserve funds.

1. Apparatus Reserve Funds

Apparatus Reserve Funds are used for the purchase and replacement of fire apparatus. These funds may also be used to pay for major repairs or reconfigurations of current apparatus.

Apparatus Reserve Fund								
	Actual FY 2011/12	Actual FY 2012/13	Actual FY 2013/14	Actual FY 2014/15	Actual FY 2015/16	Actual FY 2016/17	Actual FY 2017/18	Budget FY 2018/19
Beginning Balance	\$182,795	\$306,088	\$386,720	(\$82,732)	\$2,317	\$50,645	\$68,601	\$114,588
Transfer In from Other Funds	\$153,000	\$90,597	\$130,000	\$110,000	\$50,000	\$50,000	\$65,000	\$20,000
Interest	\$25	\$33	\$20	\$2	\$2	\$5	\$12	\$5
Interfund Loan Transfer			\$107,000					
Total Resources	\$335,820	\$396,718	\$623,740	\$27,270	\$52,319	\$100,650	\$133,613	\$134,593
New Rescue & Associated Equipment	\$29,732							
Water Tender Upgrade		\$9,998						
Pumper/Tender & Equipment			\$618,785					
Debt Service				\$2,140				
Capital Purchase				\$22,813				
Materials and Services					\$1,674	\$32,049	\$19,025	\$40,000
Adjustments:								
Account Adjustment								(\$202)
Repayment of Fund Loan (not shown)			\$107,000					
Pumper/Tender Payment withheld			(\$19,313)					
Ending Balance	\$306,088	\$386,720	(\$82,732)	\$2,317	\$50,645	\$68,601	\$114,588	\$94,795

2. Utility Vehicle Reserve Fund

Much like the Apparatus Reserve Fund, the Utility Vehicle Reserve Fund is used to purchase new or replacement vehicles for staff or other utility type vehicles.

Utility Vehicle Reserve Fund								
	Actual FY 2011/12	Actual FY 2012/13	Actual FY 2013/14	Actual FY 2014/15	Actual FY 2015/16	Actual FY 2016/17	Actual FY 2017/18	Budget FY 2018/19
Beginning Balance	\$23,814	\$43,866	\$68,943	\$42,556	\$52,565	\$36,393	\$56,393	\$66,394
Transfer In from Other Funds	\$20,000	\$25,000	\$20,000	\$10,000	\$4,000	\$20,000	\$10,000	
Interest	\$52	\$77	\$37	\$9	\$0		\$1	
Total Resources	\$43,866	\$68,943	\$88,980	\$52,565	\$56,565	\$56,393	\$66,394	\$66,394
Replace Unit 110 (Fire Chief)			\$46,424					
Capital Purchase					\$20,172			
Materials and Services								\$20,000
Adjustments:								
Account Adjustment								(\$20)
Ending Balance	\$43,866	\$68,943	\$42,556	\$52,565	\$36,393	\$56,393	\$66,394	\$46,414

3. Fire, EMS, and Rescue Equipment Reserve Fund

These funds are used to purchase new or replace high value equipment. Some of these items include hydraulic rescue tools and systems, heart monitors, thermal imaging cameras, and explosive gas meters.

Fire, EMS, and Rescue Equipment Reserve Fund								
	Actual FY 2011/12	Actual FY 2012/13	Actual FY 2013/14	Actual FY 2014/15	Actual FY 2015/16	Actual FY 2016/17	Actual FY 2017/18	Budget FY 2018/19
Beginning Balance	\$1,193	\$2,693	\$17,694	\$27,695	\$42,697	\$12,724	\$27,725	\$4,781
Transfer In from Other Funds	\$1,500	\$15,000	\$10,000	\$15,000	\$22,000	\$15,000	\$15,000	\$23,000
Interest		\$1	\$1	\$2	\$2	\$1	\$2	\$3
Total Resources	\$2,693	\$17,694	\$27,695	\$42,697	\$64,699	\$27,725	\$42,727	\$27,784
Capital Purchase					\$51,975		\$37,946	
Adjustments:								
Account Adjustment								(\$124)
Ending Balance	\$2,693	\$17,694	\$27,695	\$42,697	\$12,724	\$27,725	\$4,781	\$27,908

4. Facilities and Properties Reserve Fund

This reserve fund is designed to procure land and materials to build a new fire station. These funds may also be used to repair and maintain existing buildings and grounds. Remodeling and updating the existing facilities are also included.

Facilities and Properties Reserve Fund								
	Actual FY 2011/12	Actual FY 2012/13	Actual FY 2013/14	Actual FY 2014/15	Actual FY 2015/16	Actual FY 2016/17	Actual FY 2017/18	Budget FY 2018/19
Beginning Balance	\$488,696	\$595,058	\$552,839	\$552,887	\$532,400	\$621,589	\$379,245	\$325,316
Transfer In from Other Funds					\$4,280			
Interest	\$32	\$54	\$48	\$48	\$51	\$59	\$44	\$25
Interfund Loan Transfer								
Transfer from City of Estacada	\$350,000							
Sale of Assets					\$150,000			
Grant Income							\$371,905	\$921,615
Total Resources	\$838,728	\$595,112	\$552,887	\$552,935	\$686,731	\$621,648	\$751,194	\$1,246,956
Capital Outlay	\$243,670			\$18,395	\$41,197	\$183,629	\$401,436	\$871,605
Site Preparation & Building Costs		\$42,273						
Interfund Loan to Apparatus Reserve Fund			\$107,000					
Materials and Services					\$23,945	\$58,774	\$24,442	\$50,000
Adjustments:								
Account Adjustment								\$325,341
Repayment of Loan			(\$107,000)	\$2,140				
Ending Balance	\$595,058	\$552,839	\$552,887	\$532,400	\$621,589	\$379,245	\$325,316	\$10

5. Communications and Data Systems Reserve Fund

These reserve funds are designated to fund new and the replacement of communications equipment including radio systems and mobile data terminals. In addition, these funds are also used to purchase new or replace computer systems, desktop computers, and server systems.

Communications and Data Systems Reserve Funds								
	Actual FY 2011/12	Actual FY 2012/13	Actual FY 2013/14	Actual FY 2014/15	Actual FY 2015/16	Actual FY 2016/17	Actual FY 2017/18	Budget FY 2018/19
Beginning Balance	\$0	\$20,000	\$10,249	\$8,049	\$4,304	\$19,545	\$896	\$17,965
Transfer In from Other Funds	\$20,000	\$10,000	\$15,000	\$2,000	\$15,500	\$20,000	\$30,000	\$24,000
Interest							\$2	\$5
Total Resources	\$20,000	\$30,000	\$25,249	\$10,049	\$19,804	\$39,545	\$30,898	\$41,970
Replace Server & Network Systems		\$19,751						
Transfer to General Fund for Grant Match			\$17,200					
Software/Hardware Updates				\$5,745				
Capital Purchases							\$12,933	\$22,000
Materials and Services					\$259	\$38,649		
Adjustments:								
Account Adjustment								\$1
Ending Balance	\$20,000	\$10,249	\$8,049	\$4,304	\$19,545	\$896	\$17,965	\$19,969

6. Personal Protective Equipment and Self-Contained Breathing Apparatus Reserve Fund

These funds are used to replace existing bunker gear and related personal protective equipment. Replacement of self-contained breathing apparatus are also included in these funds. New items in this category may be purchased from these funds as well.

Personal Protective Equipment and Self-Contained Breathing Apparatus Reserve Fund								
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget
	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Beginning Balance	\$0	\$20,000	\$45,001	\$70,001	\$100,001	\$159,001	\$60,255	\$115,263
Transfer In from Other Funds	\$20,000	\$25,000	\$25,000	\$30,000	\$59,000	\$40,000	\$55,000	\$55,000
Interest		\$1				\$5	\$8	\$5
Total Resources	\$20,000	\$45,001	\$70,001	\$100,001	\$159,001	\$199,006	\$115,263	\$170,268
Capital Purchases						\$138,751		\$150,000
Adjustments:								
Account Adjustment								\$19,903
Ending Balance	\$20,000	\$45,001	\$70,001	\$100,001	\$159,001	\$60,255	\$115,263	\$365

7. Facility Furnishings and Equipment Reserve Funds

This fund was initially established to purchase furniture and fixtures for a new fire station. Since the establishment of this fund, regulations have changed to allow for these purchases to come from a building fund. The funds initially placed in this account have been used to replace existing furniture and the account has since been dissolved and eliminated.

Facility Furnishings and Equipment Reserve Fund								
	Actual FY 2011/12	Actual FY 2012/13	Actual FY 2013/14	Actual FY 2014/15	Actual FY 2015/16	Actual FY 2016/17	Actual FY 2017/18	Budget FY 2018/19
Beginning Balance	\$0	\$17,000	\$1,179	\$266	\$0	\$0	\$0	\$0
Transfer In from Other Funds	\$17,000							
Total Resources	\$17,000	\$17,000	\$1,179	\$266	\$0	\$0	\$0	\$0
Furniture Replacement		\$15,821	\$913	\$266				
Ending Balance	\$17,000	\$1,179	\$266	\$0	\$0	\$0	\$0	\$0