

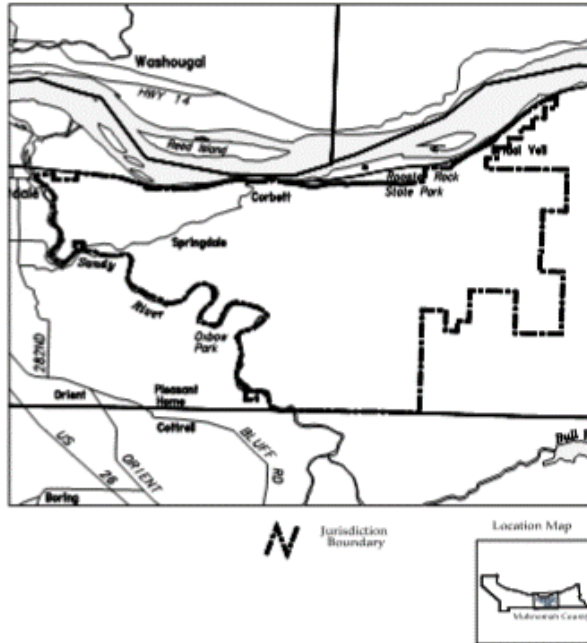
TSCC Budget Review 2018-19

Corbett RFPD 14

1. Introduction

The District stretches east from the Sandy River to Multnomah Falls and south from the Columbia River to Clackamas County serving a 40 square mile area that includes the unincorporated communities of Corbett, Springdale, Aims, Latourell Falls, Bridal Veil, the eastern portion of the City of Troutdale, and undeveloped areas to the east.

Five board members elected to four-year terms serve without compensation. The District has 36 volunteers working out of three stations providing fire and rescue services.



2. History:

Fire District 14 has been providing fire, rescue and emergency services since 1949. The District responds from three volunteer fire stations located in Corbett, Springdale, and Aims.

Current year accomplishments include:

- The District officially changed their name from Multnomah Rural Fire Protection District #14 to Corbett Fire District. The new name will go on new equipment and uniforms as they are replaced. (The previous name will remain in place for business purposes)
- In November a new engine arrived at Springdale Station. It replaces an engine purchased in 1984. The new engine carries 1,000 gallons of water and the pump has a capacity of flowing 1,500 gallons per minute.
- The District assisted many other fire Districts fighting last summer's Eagle Creek Fire. It burned approximately 50,000 acres in the Columbia River Gorge. Many residents evacuated the area, and the District successfully prevented any structural loss within the District borders. No firefighters suffered major injury.
- In 2017 the District had 36 volunteer firefighters and responded to 534 calls for fires and medical assistance to a population of approximately 4,000 people.

- The Corbett Fire District rejoined TSCC this year. It joined as a full member, requiring the commissioners' review and certification of their budget process. The District has a new office administrator and this is her first time preparing the District's budget. We have enjoyed working with her. She has followed all the necessary procedures and is a very quick learner. We welcome the District back and are looking forward to assisting them in any way we can.

Corbett RFPD 14	2015-16	2016-17	2017-18	2018-19
Assessed Value in Millions	\$368.7	\$362.7	\$372.2	
Real Market Value (M-5) in Millions	\$485.4	\$505.3	\$553.2	
Property Tax Rate Extended: Operations	\$1.2624	\$1.2624	\$1.2624	
Measure 5 Loss	\$-163	\$-19	\$-9	
Number of Employees (FTE's)	0.5	0.5	0.5	0.5

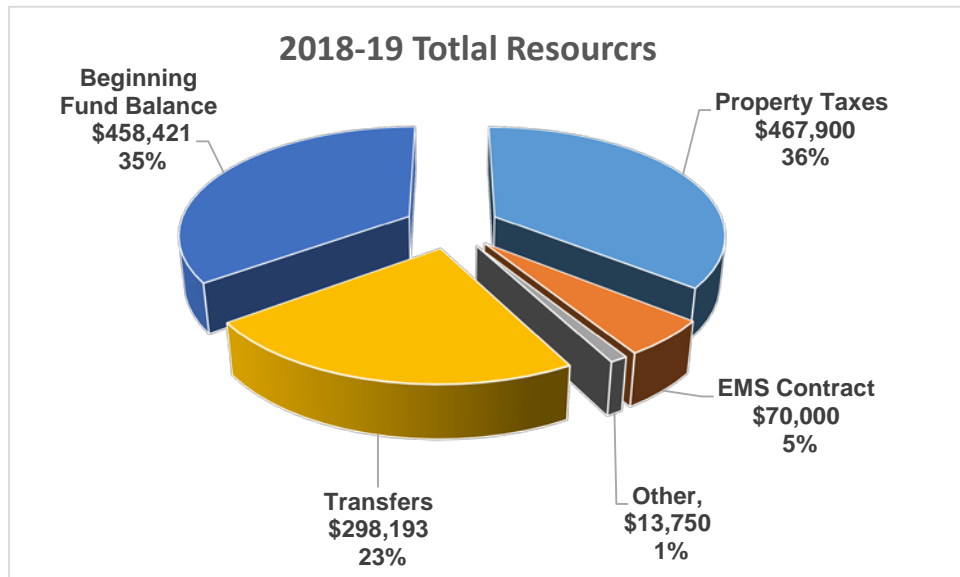
3. Strategic Plan/Performance Objectives

The District current does not have a Strategic Plan or Performance Objectives.

4. Budget in Total

The total requirements increased slightly (just over \$17 K) from current year estimates. This is due to the increase in transfers from the General Fund and also a slight increase in the Personnel Services in the Incentive Plan Fund due to the change in the maximum contribution limit discussed later.

Corbett Fire District				
Revenue	2015-16	2016-17	2017-18	2018-19
Property Taxes	454,335	448,069	448,567	467,900
EMS Contract	30,000	30,000	30,000	70,000
Other	36,040	40,130	19,100	13,750
Transfers	192,691	160,033	201,260	298,193
Beginning Fund Balance	505,455	593,994	592,139	458,421
Total Requirements	1,218,521	1,272,226	1,291,066	1,308,264
Requirements				
Personnel Services	164,358	168,233	193,329	195,929
Materials & Services	214,106	198,441	279,982	276,044
Capital Expenditures	53,372	135,047	549,163	480,098
Fund Transfers	192,691	160,033	201,260	298,193
Contingencies	0	0	26,500	28,000
Ending Fund Balance	593,994	610,471	40,832	30,000
Total Requirements	1,218,521	1,272,225	1,291,066	1,308,264

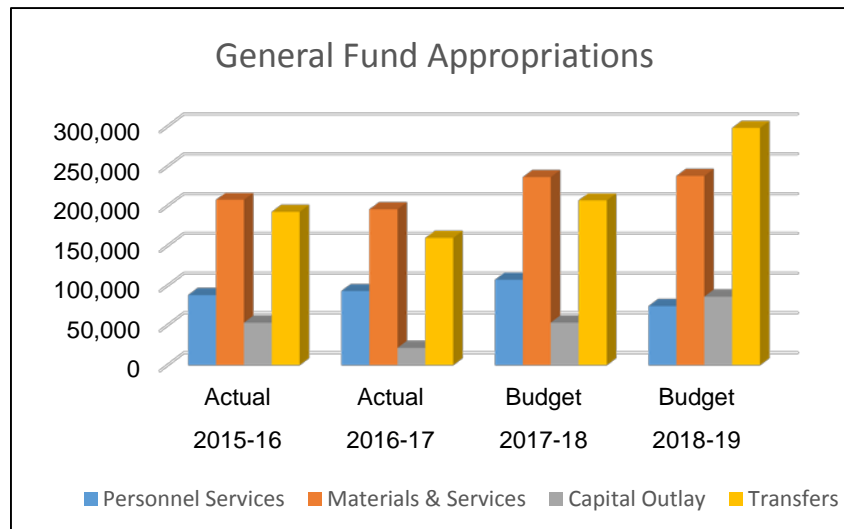


5. Analysis of the General Fund

Revenue

Taxes account for over 85% of the District's revenue. In addition, the District receives revenue from contracts with Oregon State Parks and Multnomah County for emergency medical service response in East County. The District has renegotiated the Multnomah County contract and will receive \$70,000 per year retroactive to January 1, 2018. This contract has no expiration date and will automatically renew until termination notice is given. (Previously the District received \$30,000 for these EMS).

Expenditures



The chart above shows the General Fund expenditures by object classification.

General Fund Personal Services costs include the Fire Chief and Administrative Personnel. This expenditure decreased due to the change in salary for office staff. The previous clerk had been with the District for many years and had significant knowledge and experience. The current clerk will begin at a lower pay scale thus there is considerable decrease in the Personnel Services.

General Fund Materials and Services costs include firefighter supplies, insurance, training, alarm room access, and equipment and vehicle repair and maintenance to name the big hitters. This expenditure will remain fairly flat in the 2019 fiscal year.

General Fund Capital expenditures include building improvements, SCBA bottle recertification, new equipment upgrades, and 4 new fire hydrants.

6. Analysis of Other Funds

Besides the General Fund, the District budgets in these other funds:

1. Incentive Plan Fund,
2. Volunteer Activities Fund
3. Reserve Fund

The Incentive Plan Fund and the Reserve Fund are supported entirely by transfers from the General Fund. The Volunteer Activities Fund is funded entirely by donations.

The Incentive Plan Fund is designed to compensate active volunteers when they retire from the Fire Department. The volunteer receives points for meeting certain requirements during the year. Those points translate to cash that is credited to each volunteer's account. The annual maximum contribution per firefighter doubled in 2018 to \$6,000. The District plans to increase contributions by \$1,000 per year for each firefighter. The District has 36 volunteer firefighters. They also have two qualifying retirees each receiving \$240 per month. This \$121,760 is budgeted in personnel services. The only other expense in this fund is for the program administration fee. The District budgets \$8,000 for contingency.

The Volunteer Activities Fund provides revenue for activities established by the Volunteer Firefighters Association such as scholarships and assisting firefighters' families with immediate needs in case of a disaster or unforeseen events.

The Reserve Fund is used to accumulate resources for future capital expenses such as buildings or land, equipment replacement or vehicle replacement. The fund has line items for each of these expenditures. In the 2018-19 budget the District has budgeted only for vehicle replacement. They plan to replace the water tender at the Aims Station and have set aside \$394,000 for that purpose.

7. Debt History:

The District has no outstanding debt.

8. Is the Budget in sync with Strategic Plan/Performance Objectives

The budget reflects the stated priorities of the District.

9. Local Budget Law

Yes	No	Compliance Issue (If not in compliance, explain below)
X		1. Did District meet publication requirements?
X		2. Do resources equal requirements in every fund?
NA		3. Does the G.O. Debt Service Fund show only principle and Interest payments
X		4. Are contingencies shown only in operating funds?
X		5. Did budget committee approve the budget?
X		6. Did Budget committee set the levy?
X		7. Does audit show the District was in compliance with budget law?

10. Highlights of the 2018-19 Budget to be published in TSCC Annual Report:

- The total requirements will be \$1,308,264, a slight increase from the current year.
- The General Fund budget is \$746,462, with expenditures remaining flat but transfers to other funds increasing almost \$97,000.
- The District receives revenue from for a contract with Multnomah County for EMS. This annual payment increased from \$30,000 to \$70,000 as of January 1, 2018.
- The District is budgeting \$394,000 to replace the 1985 water tender at the Aims Station.

Local Budget Law Compliance:

The 2018-19 Budget is in substantial compliance with local budget law. Estimates were judged to be reasonable for the purpose shown.

The audit report does not note any over-expenditures in 2016-17

Certification Letter Recommendations and Objections:

TSCC staff did not find any deficiencies in the District's FY 2018-19 budget or budget process and will recommend the Certification Letter contain no recommendations or objections.

Corbett RFPD District 14

Annual Report

	2015-16 Actual	2016-17 Actual	2017-18 Revised Budget	2018-19 Adopted Budget	Budget % Change
SUMMARY OF ALL FUNDS					
Property Tax Breakdown:					
Permanent Rate Property Taxes	444,605	439,968	440,567	459,900	4%
Prior Years Property Taxes	9,730	8,101	8,000	8,000	0%
Total Property Taxes	454,335	448,069	448,567	467,900	4%
Resources:					
Beginning Fund Balance	505,455	593,994	592,139	458,421	-23%
Property Taxes	454,335	448,069	448,567	467,900	4%
Intergovernmental Revenue	7,000	7,000	7,000	7,000	0%
Fees and Charges	30,000	30,000	30,000	70,000	133%
Other Income	29,040	33,130	12,100	6,750	-44%
Transfers In	192,691	160,033	201,260	298,193	48%
TOTAL RESOURCES	1,218,521	1,272,226	1,291,066	1,308,264	1.3%
Requirements by Function:					
Public Safety	431,836	501,721	1,022,474	952,071	-7%
Transfers Out	192,691	160,033	201,260	298,193	48%
Contingencies	0	0	26,500	28,000	6%
Reserved for Future Expenditures	34,711	24,970	10,832	0	-100%
Ending Fund Balance	559,283	585,502	30,000	30,000	0%
TOTAL REQUIREMENTS	1,218,521	1,272,226	1,291,066	1,308,264	1.3%
Requirements by Object:					
Personnel Services	164,583	168,233	193,329	195,929	1%
Materials & Services	213,881	198,442	279,982	276,044	-1%
Capital Outlay	53,372	135,047	549,163	480,098	-13%
Fund Transfers	192,691	160,033	201,260	298,193	48%
Contingencies	0	0	26,500	28,000	6%
Ending Fund Balance	593,994	610,471	40,832	30,000	-27%
TOTAL REQUIREMENTS	1,218,521	1,272,226	1,291,066	1,308,264	1.3%
General Fund	678,250	643,464	648,929	746,462	15%
Equipment, Building & Land Reserve Fund	400,754	486,459	495,663	394,098	-20%
Incentive Plan Fund	98,789	100,293	103,392	130,060	26%
Volunteer Activities Fund	40,728	42,010	43,082	37,644	-13%
GRAND TOTAL ALL FUNDS	1,218,521	1,272,226	1,291,066	1,308,264	1.3%

DETAIL OF GENERAL FUND

Resources:					
Beginning Fund Balance	169,075	136,300	156,362	195,412	25%
Property Tax	454,335	448,069	448,567	467,900	4%
State Revenues	7,000	7,000	7,000	7,000	0%
Fees and Charges	30,000	30,000	30,000	70,000	133%
Other Income	17,840	22,095	7,000	6,150	-12%
TOTAL FUND RESOURCES	678,250	643,464	648,929	746,462	15.0%
Requirements:					
Public Safety	349,259	310,829	397,669	398,269	0%
Transfers Out	192,691	160,033	201,260	298,193	48%
Contingencies	0	0	20,000	20,000	0%
Ending Fund Balance	136,300	172,602	30,000	30,000	0%
TOTAL FUND REQUIREMENTS	678,250	643,464	648,929	746,462	15.0%



FIRE DISTRICT No. 14

**2018-2019
BUDGET PLAN DOCUMENT**

***Excellence Through
Commitment to Community Service***



CORBETT FIRE DISTRICT #14

BUDGET MESSAGE 2018-2019

April 2018

Corbett Fire District #14 provides fire, rescue and emergency services to a 40 square mile service area that includes the unincorporated communities of Corbett, Springdale, Aims, Latourell, Coopey Falls, Bridal Veil, and surrounding areas with approximately 3,900 residents. This area includes many acres of wildland urban interface, US Forest Service lands, Oregon State Parks, Columbia and Sandy River recreation areas, Interstate 84 and Union Pacific Railroad property. We provide emergency medical services, through a contract with Multnomah County, to areas east of the Fire District up to and including Multnomah Falls. 534 calls for assistance were answered in 2017, with responses to fires of all types, medical emergencies, technical rescue for water and high angle incidents, public assistance and service calls. We routinely assist our neighboring fire departments in Sandy, Cascade Locks and Gresham. This is done with a volunteer force of 36 firefighters and 1 paid part-time Fire Chief responding from fire stations in Corbett, Springdale and Aims.

Fire District 14 provides a high level of service to its residents and many visitors. This encompasses training, public education, fire prevention and community events. Our emergency equipment is well maintained and always being updated to provide for maximum efficiency and safety for both our firefighters and the people we serve. Apparatus and big-ticket expenses are funded over time through our Capital Reserve Fund.

Funding levels remain stable at the current tax rate of \$1.2624 per thousand of assessed value. The Budget Committee will need to approve this rate for this budget. The projected taxes necessary to balance the budget for 2018-2019 are \$459,900.

This year's budget directly funds replacement of the 1985 Water Tender located in Aims and begins saving for the replacement of the 1995 fire engine in Corbett. It also funds the purchase of 4,000 feet of 1-3/4" hose, extending the life of our SCBA bottles for 15 more years and new cabinetry for the Fire Hall and the Corbett Station.

Education and training remains a high priority. We budget to fund training opportunities on the local, state and national level. The Oregon Volunteer Firefighter's Association annual convention and the Department of Public Safety Standards and Training's Winter Fire School provide a wide range of off-site training opportunities. We continue to see an interest by our firefighters in attending outside training opportunities; we also bring in outside resources and instructors to our facilities. This speaks well for our firefighter's desire to improve their skills and training to be better able to serve our community.

We continue to see more firefighters become certified as Oregon Emergency Medical Responder and Emergency Medical Technician. This education significantly improves our ability to care for sick and injured patients.

Most accounts will remain at or near current levels with increases where they are expected or ongoing improvements and/or changes. Current service levels will be maintained with this budget.

This budget is based on the assumption that \$459,900 in revenue will be available in property taxes for the 2018-2019 budget year. Additionally it reflects \$70,000 for the Emergency Medical Service contract with Multnomah County, and \$7,000 for the contract with Oregon State Parks for services to parks in our District.

Respectfully submitted,

Fire Chief Dave Flood, Budget Officer
Corbett Fire District #14