

TSCC Budget Review 2020-21

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 34 volunteers working out of three stations providing fire and rescue services.

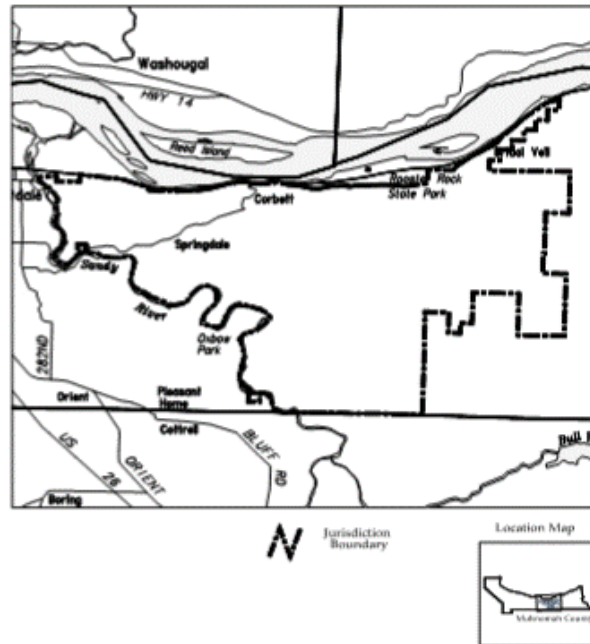
2. History:

Corbett Fire District, formerly Multnomah 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:

- In 2019, the District had 34 volunteer firefighters and responded to 478 calls within the district for assistance. The calls included fires, medical emergencies, technical rescue for water and high angle rescue events, public assistance, and service calls for a population of approximately 4,000 people.
- Volunteers from the district went to California in October 2019 to assist fighting the Kincade Fire.
- The district has been painting their 75 public owned and 14 privately owned hydrants chrome yellow with the top having a color that indicates how many gallons per minute a hydrant will flow. This is a nationally recognized code so fire departments from other agencies who might be assisting know what GPM to expect from a hydrant. It also aids the district when planning to secure adequate water for a fire.
- Corbett Fire placed a new 3,000 gallon water tender into service in FY20.

Corbett Fire District rejoined TSCC in FY19 as a full member, requiring the commissioners' review and certification of their budget process. The Office Administrator is doing very well learning Local Budget Law. She attends TSCC Local Budget Law Training annually. She has followed all the necessary procedures and is a very quick learner. We are looking forward to assisting them in any way we can.



Multnomah RFPD 14	2016-17	2017-18	2018-19	2019-20
Assessed Value in Millions	\$362.7	\$372.2	\$365.3	\$378.0
Real Market Value (M-5) in Millions	\$505.3	\$553.2	\$595.9	\$601.4
Property Tax Rate Extended: Operations	\$1.2624	\$1.2624	\$1.2624	\$1.2624
Measure 5 Loss	\$-19	\$-9	\$-2	\$-3
Number of Employees (FTE's)	1	1	1	1

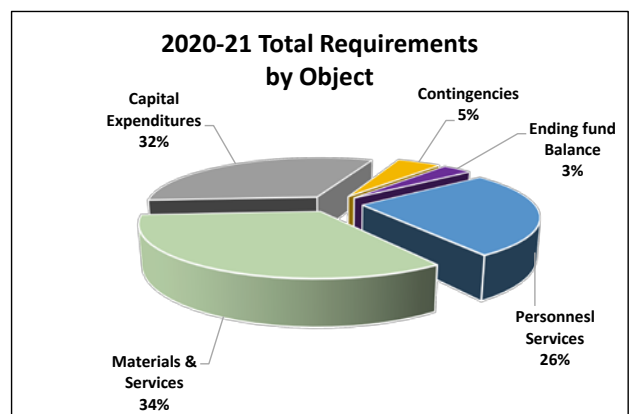
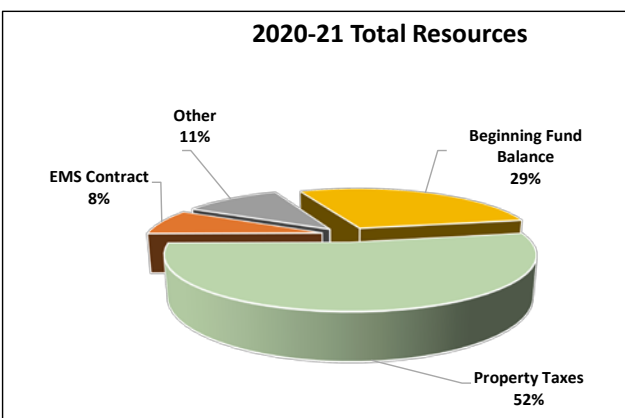
3. Strategic Plan/Performance Objectives

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

4. Budget in Total

When comparing to the current year, total revenue shows a reduction of 22% mostly because of a \$195,000 FEMA grant for self-contained breathing apparatuses (SCBA's) received in the current year. The district will not be making any transfers to other funds in this budget which also reduces the total revenue. With this budget they are combining the Incentive Plan Fund into the General Fund. Transfers from the General fund was the only revenue source for this fund. TSCC recommended this action to more appropriately reflect actual expenditures. Partially offsetting these reductions is the line item "other income" which increases from \$7 thousand to \$90 thousand. Other income includes resources received for the sale of equipment (\$50,000) and the leasing of fire-fighting equipment when and where needed (\$17,000) and reimbursement for volunteers who assisted fighting the Kincade Fire in California.

The total expenditures decreased just over \$131K from current year estimates due to a reduction in capital expenditures. Expenditures continue to out-pace revenue by an average of \$109K in the actual expenditure years (FY18 and 19) and an average of \$207K in the budgeted years (FY20 and 21).

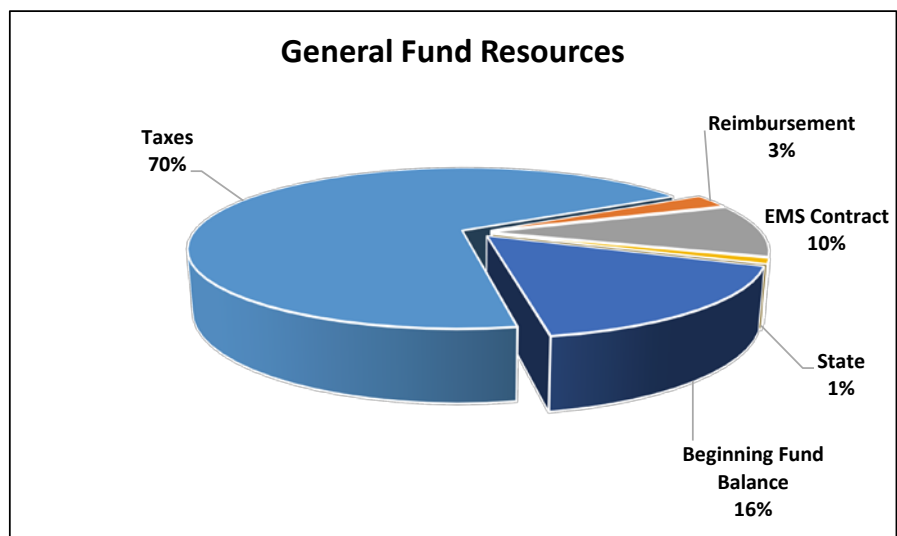


Corbett Fire District				
2020-21 Total Budget				
	2017-18	2018-19	2019-20	2020-21
Resources	Actual	Actual	Rev Budget	App. Budget
Property Taxes	454,625	461,548	458,000	471,750
EMS Contract	40,000	70,000	70,000	70,000
Other	108,926	69,865	209,200	97,105
Total Revenue	603,551	601,413	737,200	638,855
Transfers	201,260	298,193	127,969	0
Beginning Fund Balance	610,472	448,279	285,961	258,071
Total Resources	1,415,283	1,347,885	1,151,130	896,926
Requirements				
Personnel Services	134,814	182,982	215,336	234,500
Materials & Services	218,527	217,480	293,268	299,703
Capital Expenditures	402,774	330,943	444,557	287,723
Total Expenditures by Object	756,115	731,405	953,161	821,926
Transfers	201,260	298,193	127,969	0
Contingencies	0	0	40,000	45,000
Ending fund Balance	457,907	318,286	30,000	30,000
Total Requirements	1,415,282	1,347,884	1,151,130	896,926

5. Analysis of the General Fund

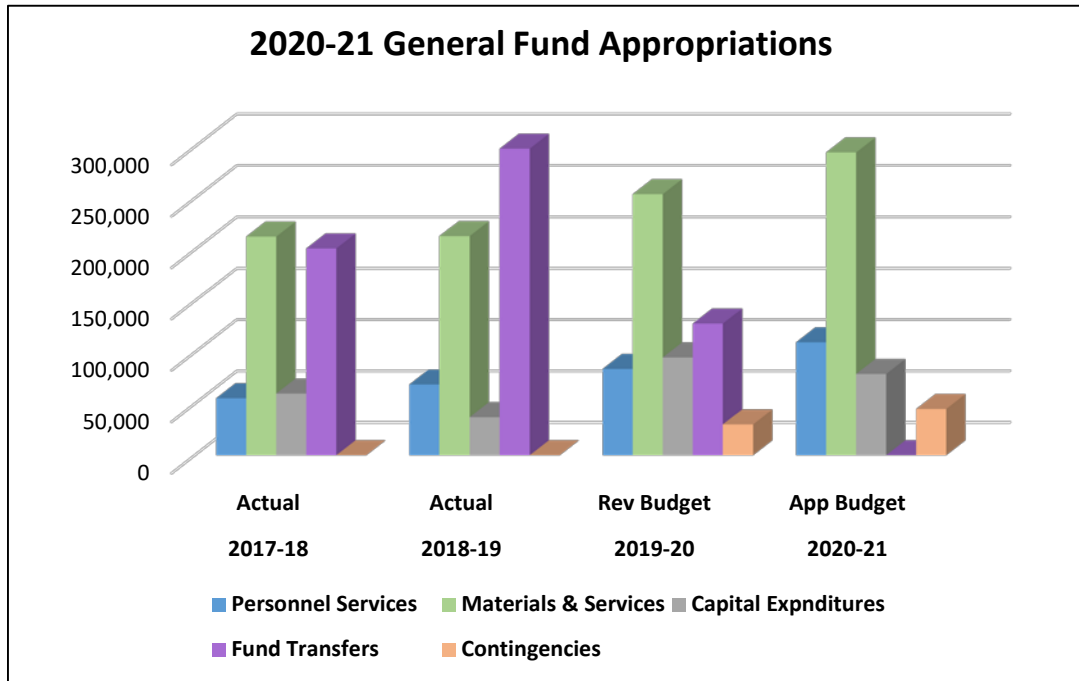
Revenue

Taxes account for 70% of the District's General Fund resources. In addition, the District receives revenue from contracts with Oregon State Parks and Multnomah County for emergency medical service response in East County. In 2019 the District renegotiated the Multnomah County contract and receives \$70,000 per year. This contract has no expiration date and will automatically renew until termination notice is given.



This budget includes reimbursement (\$19K) for volunteers that went to help battle the Kincade Fire in California. Corbett Fire District paid the volunteers at the time but does not anticipate receiving reimbursement until the new fiscal year begins.

Expenditures

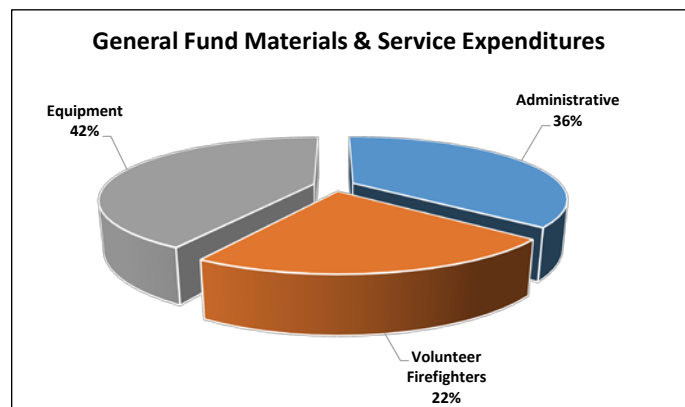


The chart above shows the General Fund expenditures by object classification. For year over year comparison purposes, this chart excludes the combining of the Incentive Plan Fund into the General Fund.

General Fund Personnel Services costs include the Fire Chief and Administrative Personnel. With this budget, the district combines the Incentive Plan Fund into the General Fund. The expenditures (\$124,760) previously recorded in the Incentive Fund are for contributions to the Districts Length of Service Award Plan (LOSAP) for active members and payments to two qualifying retirees. These expenditures were previously reported under personnel services for investments and retirement benefits and will continue as such in the General Fund. Although the combination gives the appearance of the Personnel Services doubling in the General Fund, overall Personnel Services has increased \$34,164.

The chart at the right shows materials and services expenditures in the General Fund divided into three categories.

- Volunteer Firefighters expenditures include training, SCBA fit testing, inoculations, life-flight memberships, recognition awards, supplies and uniforms. In 2018 the district officially changed their name from Multnomah Rural Fire District to Corbett Fire District 14. In FY20 and in this budget the district is purchasing new dress shirts, badges and patches to reflect the new name of the district.



- Equipment expenditures include all vehicle and equipment repair and maintenance, fuel, maintenance of communications equipment and purchase of minor tools and equipment.
- Administrative expenses include all building & grounds maintenance, insurance & utilities, community outreach activities, dues and memberships.

General Fund Capital expenditures total \$79K. They include replacement on all district's fire engines of the 3" supply hose with new 4" supply hose. This is estimated to cost \$25,000. They will also be installing a new heating system (\$7K) at the Corbett Fire Station and installing 7 new fire hydrants. Corbett Water District is sharing the cost of this activity with Corbett Fire. The fire district's share will be \$18K.

6. Analysis of Other Funds

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

1. Incentive Plan Fund (Inactive)
2. Volunteer Activities Fund (to be abolished Jul 1,2020)
3. Reserve Fund

The Incentive Plan Fund was designed to compensate active volunteers when they retire from the Fire Department. The 34 volunteers receive points for meeting certain requirements during the year. Those points translate to cash that is credited to each volunteer's account. This practice will continue but as mentioned earlier the Incentive Plan Fund will no longer remain an active fund. The expenditures have been transferred to the General Fund. The district will show the fund in the budget for historical purposes for 3 years.

The Volunteer Activities Fund receives donations made to the volunteer firefighters to fund various actions such as benevolent activities, scholarship awards and citizen of the year awards. These proceedings do not fall under the purpose of the district which is to provide fire protection. The district has been working towards the separation of finances for the past couple years. Corbett Firefighters' Association (CFA) is now its own legal entity so the district plans to abolish this fund, turning the \$5,000 in resources over to the newly formed CFA on July 1, 2020.

The Reserve Fund is used to accumulate resources for future capital expenses such as buildings or land, equipment replacement or vehicle replacement. The consistent resource is from transfers from the General Fund. However this budget includes the proceeds of the sale of 3 brush units anticipated to bring \$50K. The district also leases fire-fighting equipment to other districts/states during conflagration, adding another \$17,300. With this \$67K in revenue, the district will not be transferring money from the General Fund in FY21. They have allocated the balance, \$209K, for replacements of the 3 brush rigs.

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 2020-21 Budget to be published in TSCC Annual Report:

- The total requirements will be \$896,926, a 22% decrease of from the current year.
- With the transfer the Incentive Plan Fund expenditures into the General Fund it increased 10% over the current year, from \$620,045 to \$683,045.
- Capital expenditures total \$288K and include replacement of all 3” supply hose with 4” supply hose on all equipment, installation of 7 new fire hydrants, building improvements and replacement of 3 brush rigs.
- The district continues to set aside resources to fund training on a local, state, and national level in order to better serve the community.

Local Budget Law Compliance:

The 2019-20 Budget is in substantial compliance with local budget law. Estimates were judged to be reasonable for the purpose shown.

Certification Letter Recommendations and Objections:

TSCC staff did not find any deficiencies in the District’s FY 2019-20 budget or budget process and will recommend the Certification Letter contain no recommendations or objections.

Corbett RFPD District 14

Annual Report

	2017-18 Actual	2018-19 Actual	2019-20 Rev. Budget	2020-21 pv. Budget	Budget Change
SUMMARY OF ALL FUNDS					
Property Tax Breakdown:					
Permanent Rate Property Taxes	448,938	441,026	453,000	467,000	3%
Prior Years Property Taxes	5,687	20,522	5,000	4,750	-5%
Total Property Taxes	454,625	461,548	458,000	471,750	3%
Resources:					
Beginning Fund Balance	610,472	448,279	285,961	258,071	-10%
Property Taxes	454,625	461,548	458,000	471,750	3%
Intergovernmental Revenue	7,000	7,000	202,000	7,000	-97%
Fees and Charges	40,000	70,000	70,000	70,000	0%
Other Income	101,926	62,865	7,200	90,105	1151%
Transfers In	201,260	298,193	127,969	0	-100%
TOTAL RESOURCES	1,415,283	1,347,885	1,151,130	896,926	-22%
Requirements by Function:					
Public Safety	756,116	731,405	953,161	836,926	-12%
Transfers Out	201,260	298,193	127,969	0	-100%
Contingencies	0	0	40,000	30,000	-25%
Ending Fund Balance	457,907	318,286	30,000	30,000	0%
TOTAL REQUIREMENTS	1,415,283	1,347,884	1,151,130	896,926	-22%
Requirements by Object:					
Personnel Services	134,814	182,982	215,336	249,500	16%
Materials & Services	218,527	217,480	293,268	299,703	2%
Capital Outlay	402,774	330,943	444,557	287,723	-35%
Fund Transfers	201,260	298,193	127,969	0	-100%
Contingencies	0	0	40,000	30,000	-25%
Ending Fund Balance	457,907	318,286	30,000	30,000	0%
TOTAL REQUIREMENTS	1,415,282	1,347,884	1,151,130	896,926	-22%
SUMMARY OF BUDGET - BY FUND					
General Fund	714,260	731,199	620,845	683,045	10%
Equipment, Building & Land Reserve Fu	547,377	438,620	349,557	208,723	-40%
Incentive Plan Fund	107,844	130,060	141,760	0	-100%
Volunteer Activities Fund	45,802	48,005	38,968	5,158	-87%
GRAND TOTAL ALL FUNDS	1,415,283	1,347,884	1,151,130	896,926	-22%
DETAIL OF GENERAL FUND					
Resources:					
Beginning Fund Balance	172,602	175,261	78,645	111,490	42%
Property Tax	454,625	461,548	458,000	471,750	3%
State Revenue	7,000	7,000	7,000	7,000	0%
Fees and Charges	40,000	70,000	70,000	70,000	0%
Other Income	40,033	17,390	7,200	22,805	217%
TOTAL FUND RESOURCES	714,260	731,199	620,845	683,045	10%
Requirements:					
Public Safety	328,111	318,933	432,876	623,045	44%
Transfers Out	201,260	298,193	127,969	0	-100%
Contingencies	0	0	30,000	30,000	0%
Ending Fund Balance	184,889	114,073	30,000	30,000	0%
TOTAL FUND REQUIREMENTS	714,260	731,199	620,845	683,045	10%
BALANCE SHEET AS OF JUNE 30 EACH YEAR					
	2017-18	2018-19			
Assets:					
Cash & Investments	451,247	316,823			
Fixed Assets	1,222,756	1,414,458			
TOTAL ASSETS	1,674,003	1,731,281			
Liabilities and Equity:					
Liabilities	2,969	0			
Equity	1,671,034	1,731,281			
TOTAL LIABILITIES AND EQUITY	1,674,003	1,731,281			