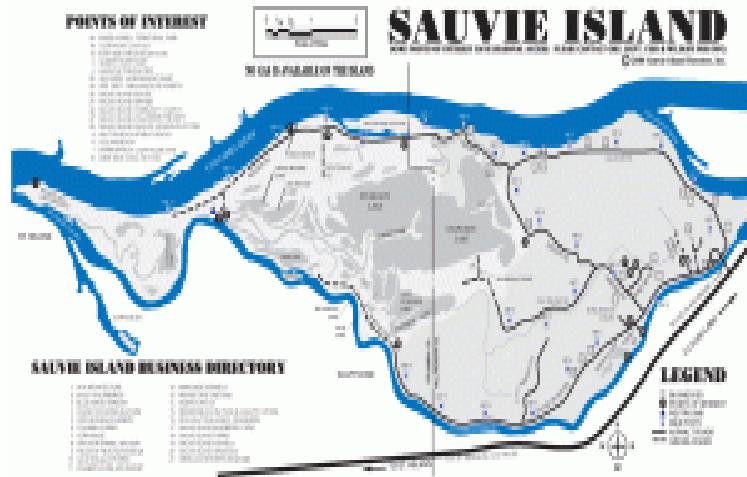


# TSCC Budget Review 2020-21

## Sauvie Island RFPD #30J

### 1. Introduction to the District:

Sauvie Island is located east of Highway 30 between Portland and Scappoose. The island is the largest island along the Columbia River at 26,000 acres and one of the largest river islands in the United States. The population is over 1,000. The island is comprised of residences, farms, house boats, and 12,000 acres of wildlife area owned and managed by Oregon Department of Fish and Wildlife. The Sauvie Island Fire District serves both the Multnomah and Columbia County portions of Sauvie Island, northwest of Portland.



Sauvie Island is also home to Sturgeon Lake, the largest island lake in the United States. The lake and its tributaries are undergoing a restoration project sponsored by another TSCC member district, the West Multnomah Soil and Water Conservation District.

### 2. History:

The Sauvie Island Fire District was formed in the 1980's after a fire burned down the school. The district serves all the island and provides mutual aid to Portland Fire & Rescue and Scappoose Rural Fire Protection District. In 2012 the District added a medical squad.

The District has a main station and two apparatus-only satellite stations. Volunteers, currently numbering 30, provide the island with fire and rescue service. Firefighting Apparatus includes: three engines, two tenders, and a brush unit. The Insurance Services Office has given the District a level 5 Fire Suppression Rating.

Five board members elected to four-year terms serve without compensation. The District has received voter approval for a series of local option levies. The latest was in November 2014 when voters approved a five year, \$0.3500 per \$1,000 of assessed value, local option levy.

Accomplishments for the current year included the following:

- Purchased a brush rig (used)
- Completed relining and sealing of both water tenders
- Completed a portion of the fires station storage upgrades adding turnout lockers
- Purchased and installed turnout extractor for decontaminating personal protective equipment.
- Purchased 6 additional sets of SCBA's from Corbett Fire District
- Added 18 more radios to improve communications and firefighter safety

Sauvie Island RFPD 30J	2016-17	2017-18	2018-19	2019-20
Assessed Value in Millions	\$172.1	\$178.2	\$183.2	\$188.0
Real Market Value (M-5) in Millions	\$260.1	\$275.5	\$293.1	\$294.0
Property Tax Rate Extended:				
Operations	\$0.7894	\$0.7894	\$0.7894	\$0.7894
Local Option	\$0.3500	\$0.3500	\$0.3500	\$0.3500
Total Property Tax Rate	\$1.1394	\$1.1394	\$1.1394	\$1.1394

### 3. Strategic Plan/Performance Objectives

The district's has three functional operations where they place their focus to accomplish their mission. They are as follows:

- Emergency Operations ~ Provide a safe and cooperative environment within the community and department that prevents or reduces severity of emergency incidents through risk reduction, education, training and response activities.
- Business Operations ~ Provide successful business operations through appropriate staffing, certifications, sustainable finances, recruitment and retention.
- Facilities/Fleet Operations ~ Provide appropriate and necessary facilities, vehicles, maintenance and infrastructure to meet the needs of the community while following strong financial principles.

### 4. Budget in Total

Total Requirements will be \$790,467 in 2020-21, a decrease of \$45,230 (-5%) from the current year estimate.

Sauvie Island Fire District #30J						
Total Requirements ~ All Funds Combined						
	2017-18	2018-19	2019-20	2020-21	Annual Change	
	Actual	Actual	Rev. Bud	App. Bud	Amount	Percentage
Personnel Services	90,748	75,180	110,400	110,170	-230	-0.2%
Materials & Services	69,331	85,028	118,290	118,052	-238	-0.2%
Capital Outlay	2,519	5,752	136,200	50,500	-85,700	-62.9%
<b>Total Expenses</b>	<b>162,598</b>	<b>165,960</b>	<b>364,890</b>	<b>278,722</b>	<b>-86,168</b>	<b>-23.6%</b>
Fund Transfers	35,000	25,000	25,000	25,000	0	0.0%
Contingencies	0	0	10,000	10,000	0	0.0%
Ending Fund Balance	500,361	583,870	435,780	476,745	40,965	9.4%
<b>TOTAL REQUIREMENTS</b>	<b>697,959</b>	<b>774,830</b>	<b>835,670</b>	<b>790,467</b>	<b>-45,203</b>	<b>-5.4%</b>

The Capital expenditures decreased mainly because the district had several large ticket items in the current year such as the new brush rig, 6 additional SCBAs, communication radios and upgrades to the facilities. They are budgeting considerably less for capital expenditures in FY21.

Personnel service expenses cover costs for fire chief, administrative assistant and facilities/fleet manager. The expenses for the current year are a little higher than normal as

there was some overlap with the current fire chief and the previous one. This is why the year over year comparison somewhat less for FY21.

Resources are balanced to requirements. The district relies almost entirely on property taxes for its revenue (permanent \$0.7894 and a local option levy of \$0.3500).

Sauvie Island Fire District #30J						
Total Resources ~ All Funds Combined						
	2017-18	2018-19	20219-20	2020-21	Annual Change	
	Actual	Actual	Rev. Bud	App. Bud	Amount	Percentage
Property Taxes	195,477	203,252	215,300	213,133	-2,167	-1.0%
Other Income	15,526	22,995	11,500	11,500	0	0.0%
<b>Total Revenues</b>	<b>211,003</b>	<b>226,247</b>	<b>226,800</b>	<b>224,633</b>	-2,167	-1.0%
Beginning Fund Balance	451,956	523,583	583,870	540,834	-43,036	-7.4%
Transfers In	35,000	25,000	25,000	25,000	0	0.0%
<b>Total Resources</b>	<b>697,959</b>	<b>774,830</b>	<b>835,670</b>	<b>790,467</b>	-45,203	-5.4%

The combined *beginning* fund balance (\$540,834, 68% of the budget) is decreasing by \$45,203 due to current year spending. The following chart shows the difference between district revenues and district expenditures.

Sauvie Island Fire District #30J				
Annual Gain/Loss and Change in Ending Fund Balance ~ All Funds Combined				
	2017-18	2018-19	2019-20	2020-21
Total Revenues	211,003	226,247	226,800	224,633
Total Expenses	162,598	165,960	364,890	278,722
<b>Annual Gain/Loss</b>	<b>48,405</b>	<b>60,287</b>	<b>(138,090)</b>	<b>(54,089)</b>
Ending Fund Balance	500,361	583,870	435,780	476,745

The current fund balance as a percent of the total budget is unusually high for TSCC member fire districts. Sauvie Island is at the top of the range.

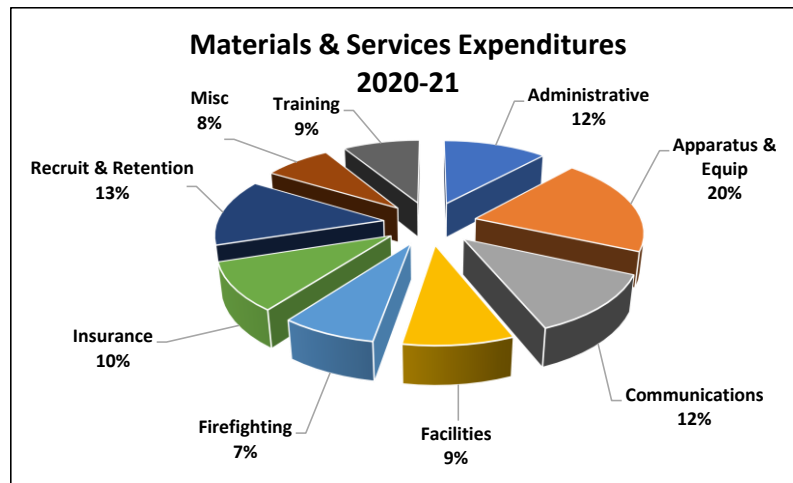
The district budget message notes that fund balance will be used to avoid future borrowing for equipment purchases such as firefighter breathing apparatus, replacement of the Squad (an ambulance style vehicle), and extrication power equipment.

## 5. Analysis of the General Fund

The total of the General Fund's 2021 budget is \$425,550, a decrease of \$51,257 (12%) due to a decrease in the Beginning Fund balance and corresponding decrease in the ending fund balance. This fund is the district's only operating fund. It is used to account for all operational costs and some capital purchases.

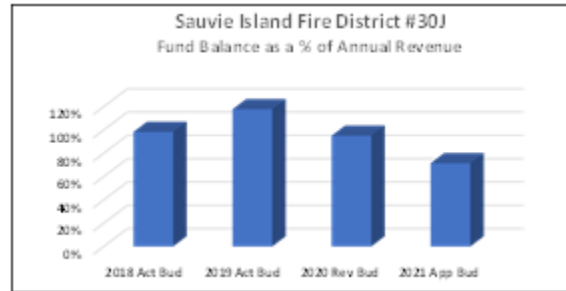
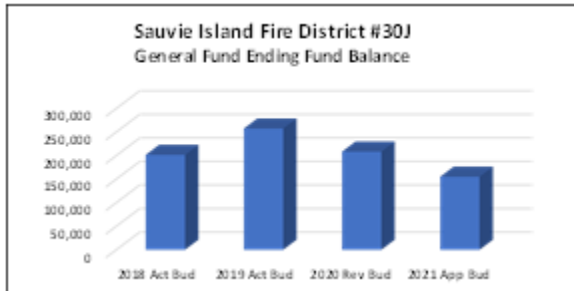
<b>Sauvie Island Fire District #30J</b>						
<b>General Fund Total Requirements</b>						
	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Annual Change</b>	
	Actual	Actual	Rev. Bud	App. Bud	Amount	Percentage
Public Safety	160,579	160,910	233,390	235,422	2,032	0.9%
Transfers Out	35,000	25,000	25,000	25,000	0	0.0%
Contingencies	0	0	10,000	10,000	0	0.0%
Ending Fund Balance	201,548	257,507	208,417	155,128	(53,289)	-34.4%
<b>Total Resources</b>	<b>397,127</b>	<b>443,417</b>	<b>476,807</b>	<b>425,550</b>	<b>(51,257)</b>	<b>-12.0%</b>

Fund Resources balance to requirements.



The Materials and Services expenditures are divided among several categories. Recruit and retention is important to the district. They have budgeted \$16,050 for this activity and it includes marketing, advertising, newsletters and incentive awards. Training for the volunteers is also very important and is budgeted at \$10,320. Firefighting is mostly PPE but does include some response equipment. Communications (\$14,335) include pagers, radios, phones and software subscriptions.

The fund balance in the General Fund is equal to 71% of annual revenue. It is the policy of the district to maintain 6 months expenditures in the ending fund balance to cover expenditures until taxes begin to arrive. This more than meets the district policy.



**6. Analysis of other Funds**

The District has only one other fund, the Capital Reserve fund. Property tax revenue is transferred from the General Fund to this fund annually to maintain an adequate reserve. Expenditures budgeted for the current year are \$43,300 for the following:

- Facilities Improvements \$11,500
- Voice pagers to improve volunteer alarm notification (\$18,000);
- Swivel Shute upgrade for water tender (\$5,000);
- Bay Turnout racks (finish replacements) (\$3,000)
- High pressure/high volume potable fire pump for use on marina fires (\$3,000)
- Portable 3-gas detector for monitoring scene environments (\$2,800)

**7. Debt Status:**

The District has no debt.

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

Yes, this budget includes expenditures for goals set by the district such as:

- Funding a Recruitment and Retention Officer position
- Recruiting and training volunteers with at least 25% receiving national certification and 50% of members as Emergency Medical Responders
- Reviewing and formalizing an Emergency Preparedness plan toward educating island residents on Emergency Management.
- Working toward improving notification/communications to responders with better pagers;
- Acquiring needed equipment for marina fires;
- Enhancing the District's social media plan and securing access to the internet;
- Developing stronger policies and guidelines to strengthen security of the districts critical infrastructure by re-keying all station locks and adding security video cameras to the exterior of the station.

**9. Local Budget Law Compliance**

Yes	No	Compliance Issue
x		1. Did district meet publication requirements?
x		2. Do resources equal requirements in every fund?
	N/A	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:**

- Total Requirements will be \$790,467 in FY21, a decrease of \$45,203 (5%) from the current year estimate.
- The total General Fund budget is \$425,550
- The General Fund ending fund balance is decreasing from \$208,417 to \$155,128(26%).

- Capital Outlay is budgeted at \$50,500 for the purchase of voice pagers, high pressure portable pump, portable 3-as detector, Swivel Shute upgrade for the water tended, facility upgrades.

**11. Local Budget Law Compliance:**

The 2020-21 Budget is in substantial compliance with local budget law. TSCC staff judged that the district's budget estimates were reasonable for the purposes shown.

The audit report for fiscal year 2018-19 is not yet available, but TSCC staff receives regular progress reports from district officials.

**12. Certification Letter Recommendations and Objections:**

TSCC staff did not find any deficiencies in the district's FY 2020-21 budget or budget process and will recommend the Certification Letter contain no recommendations or objections.

# Sauvie Island RFPD 30J

## Annual Report

	2017-18 Actual	2018-19 Actual	2019-20 Rev. Budget	2020-21 Apv. Budget	Budget % Change
<b>SUMMARY OF ALL FUNDS</b>					
<b>Property Tax Breakdown:</b>					
Permanent Rate Property Taxes	195,477	203,252	215,300	213,133	-1%
<b>Total Property Taxes</b>	<b>195,477</b>	<b>203,252</b>	<b>215,300</b>	<b>213,133</b>	<b>-1%</b>
<b>Resources:</b>					
Beginning Fund Balance	451,956	523,583	583,870	540,834	-7%
Property Taxes	195,477	203,252	215,300	213,133	-1%
Other Income	15,526	22,995	11,500	11,500	0%
Transfers In	35,000	25,000	25,000	25,000	0%
<b>TOTAL RESOURCES</b>	<b>697,959</b>	<b>774,830</b>	<b>835,670</b>	<b>790,467</b>	<b>-5%</b>
<b>Requirements by Function:</b>					
Public Safety	162,598	165,960	364,890	278,722	-24%
Transfers Out	35,000	25,000	25,000	25,000	0%
Contingencies	0	0	10,000	10,000	0%
Ending Fund Balance	500,361	583,870	435,780	476,745	9%
<b>TOTAL REQUIREMENTS</b>	<b>697,959</b>	<b>774,830</b>	<b>835,670</b>	<b>790,467</b>	<b>-5%</b>
<b>Requirements by Object:</b>					
Personnel Services	90,748	75,180	110,400	110,170	0%
Materials & Services	69,331	85,028	118,290	118,052	0%
Capital Outlay	2,519	5,752	136,200	50,500	-63%
Fund Transfers	35,000	25,000	25,000	25,000	0%
Contingencies	0	0	10,000	10,000	0%
Ending Fund Balance	500,361	583,870	435,780	476,745	9%
<b>TOTAL REQUIREMENTS</b>	<b>697,959</b>	<b>774,830</b>	<b>835,670</b>	<b>790,467</b>	<b>-5%</b>
<b>SUMMARY OF BUDGET - BY FUND</b>					
General Fund	397,127	443,417	476,807	425,550	-11%
Capital Reserve Fund	300,832	331,413	358,863	364,917	2%
<b>GRAND TOTAL ALL FUNDS</b>	<b>697,959</b>	<b>774,830</b>	<b>835,670</b>	<b>790,467</b>	<b>-5%</b>
<b>DETAIL OF GENERAL FUND</b>					
<b>Resources:</b>					
Beginning Fund Balance	192,136	224,770	257,507	208,417	-19%
Property Tax	195,477	203,252	215,300	213,133	-1%
Other Income	9,514	15,395	4,000	4,000	0%
<b>TOTAL FUND RESOURCES</b>	<b>397,127</b>	<b>443,417</b>	<b>476,807</b>	<b>425,550</b>	<b>-11%</b>
<b>Requirements:</b>					
Public Safety	160,579	160,910	233,390	235,422	1%
Transfers Out	35,000	25,000	25,000	25,000	0%
Contingencies	0	0	10,000	10,000	0%
Ending Fund Balance	201,548	257,507	208,417	155,128	-26%
<b>TOTAL FUND REQUIREMENTS</b>	<b>397,127</b>	<b>443,417</b>	<b>476,807</b>	<b>425,550</b>	<b>-11%</b>
<b>BALANCE SHEET AS OF JUNE 30 EACH YEAR</b>					
	<b>2017-18</b>	<b>2018-19</b>	As of April 22, District had not completed 6/30/19 Audit.		
<b>Assets:</b>					
Cash & Investments	523,583	0			
Fixed Assets	378,220	0			
<b>TOTAL ASSETS</b>	<b>901,803</b>	<b>0</b>			
<b>Liabilities and Equity:</b>					
Equity	901,803	0			
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>901,803</b>	<b>0</b>			