

Explanation of 2021-2022 Expenditures

General Fund

Personnel Services

Chief Salary - \$20,500

Annual salary for part-time Fire Chief.

Chief Payroll Taxes - \$1,600

Payroll tax liability on Fire Chief's Salary: FICA, Medicare and OR – WBF.

Chief Retirement Plan - \$9,000

Fire District contribution to retirement plan for Fire Chief.

Office Administrator Wages - \$26,575

Hourly wages for part-time Office Administrator: \$25.53 per hour for 20 hours per week.

Office Administrator Payroll Taxes - \$2,050

Payroll tax liability on Office Administrator's Wages: FICA, Medicare and OR – WBF.

Office Administrator PERS - \$7,025

Fire District contribution to PERS for Office Administrator: 26.45% of Office Administrator's wages.

Office Administrator Benefits - \$14,275

Benefits for Office Administrator: includes health, dental, disability and life insurances: No increase over 2020-2021 rates.

Workers Compensation Insurance - \$13,500

Workers Compensation Insurance for paid staff and volunteer firefighters.

LOSAP Investments - Training and Call Response Requirements - \$48,000

This line item makes contributions for volunteers that have met training and call response requirements under the LOSAP. Budget assumes a contribution of approximately \$1,500 each for thirty-two eligible volunteers meeting these requirements.

LOSAP Investments – Points System - \$64,000

This line item makes contributions under the established Points System for volunteers who respond to emergency calls and training courses and drills. Budget assumes an average contribution of approximately \$2,000 each for thirty-two eligible volunteers.

Retirement Benefits - \$5,760

This is budgeted to pay for retirement benefits earned by qualified retirees under the original Incentive Plan established by the District. Budget based on two qualified retirees each receiving \$240 per month.

Total Personnel Services - \$212,285

Materials and Services

Audit, Elections & Legal Services - \$8,500

This line item covers the cost of the yearly financial audit, Special District elections in odd numbered years, Budget notices and legal services.

Buildings & Grounds Maintenance - \$20,000

Maintenance projects around the three stations including mowing, landscaping, minor building repairs, cleaning services for the fire hall and stations, cleaning supplies and other maintenance related functions. It also includes alarm monitoring at all three stations.

Clothing, PPE & Uniforms - \$10,000

District provided clothing, PPE (i.e., gloves, helmets, turnouts, etc.) and uniforms (shirts, badges, name plates and patches). Also includes reimbursements for approved wildland firefighter boots and hiking boots for trail responses as per General Order #31.

Community Outreach - \$7,000

Corbett Fire District #14 builds and maintains relationships with the community at large. This line item is used to fund website support, Corbett Fun Fest parade, annual Open House and Fire Prevention Week activities at the Corbett Schools. Administration of the Driveway Sign Program is also included here.

Dues, Memberships & Subscriptions - \$9,000

Fees paid to maintain membership in fire service and special districts organizations. This line also includes fees for the use of Fire House software, QuickBooks Payroll and FlashAlert.

Education, Training & Travel - \$12,000

Corbett Fire District #14 promotes and encourages members to seek outside training opportunities.

Equipment Repair & Maintenance - \$20,000

This line covers repair and maintenance of all equipment except vehicles. This includes fire extinguishers, SCBA's, hoses and ladders, radios, etc.

Firefighter Health & Welfare - \$10,000

Fit testing for SCBA's, inoculations for tuberculosis, hepatitis and influenza, drug testing, hearing testing, Life Flight memberships, Annual Post Exposure Access Fee, hydration beverages and rehab food.

Firefighter Recognition - \$11,500

Volunteer recognition events: Summer Department Picnic, Hospitality Night and Annual Awards Banquet.

Firefighter Supplies- \$7,000

This line item is used for consumable items and supplies used for emergency response as well as medical waste disposal. It also allows tracking of medical supply expenses that are reimbursed through our agreement with Multnomah County Emergency Medical Services.

Fuel – Vehicle and Equipment - \$8,980

Fuel for apparatus and equipment.

Insurance - \$24,000

Annual Property, Casualty and Liability Insurance premiums; (Triennial Accident and Health Insurance premiums and Triennial Accidental Death & Dismemberment Insurance premiums – none due this fiscal year). Budget based on anticipated increase in premiums of 15%.

Minor Tools & Equipment - \$20,000

Firefighter tools and equipment including miscellaneous nozzle and equipment upgrades to achieve uniformity across all apparatus.

Office Administration - \$3,000

Office supplies, postage, copier use and maintenance, banking and merchant services fees, LOSAP program administrative fees, etc.

OPS Communications - \$30,000

City of Portland BOEC monthly radio access fee; City of Gresham annual NetMotion Server License; Verizon monthly MDC data plan; American Messaging monthly pagers rental and FFRS annual fees.

Utilities - \$23,000

Electricity, fax, telephone and heating fuel (oil and propane) at the three stations.

Vehicle Repair & Maintenance - \$46,700

This line covers the cost of repairs and maintenance of district vehicles. Budget includes back-up proximity sensors for all Engines and (1) Water Tender.

Total Materials and Services - \$270,680

Capital Outlay

Buildings - \$7,000

This line is for permanent repairs/alterations to our buildings such as roofing, HVAC, overhead doors, etc. Budget includes new unit heater for Station 61.

Equipment - \$8,000

This line is used to purchase non-consumable emergency response equipment. Budget includes (2) refurbished LifePak 12.

Hydrants - \$1,000

The Fire District splits the cost of new fire hydrants in the district with the Corbett Water District. No new hydrants will be installed this fiscal year. Budget includes maintenance of existing hydrants.

Improvements Other than Buildings - \$5,000

This line item is used for improvements to district property that is not building related. Budget includes new propane tank and piping for Station 61.

Office - \$1,500

This covers the cost of office machines, file cabinets, etc. Budget based on anticipated upgrades to existing office equipment including a new desktop computer.

Total Capital Outlay - \$22,500

Other

Operating Contingency - \$45,000

This is budgeted to meet unforeseen expenses.

Transfer to Equipment/Building/Land Reserve Fund - \$230,000

This transfer is to build monies for buildings, equipment and vehicle purchases.
\$230,000

Total Other - \$275,000

Unappropriated Ending Fund Balance - \$30,000

Total General Fund Expenditures - \$810,465

Capital Reserve Fund

Capital Outlay

Buildings and/or Land - \$0

This item has been reduced to zero at this time.

Vehicle Replacement - \$300,000

Engine 62 will be replaced this budget cycle. The total cost will be \$510,000. A down payment of \$125,000 will be made upon delivery; the \$385,000 balance will be financed.

Equipment Replacement - \$0

This item has been reduced to zero at this time.

Total Capital Outlay - \$300,000

Debt Service

Lease - \$75,000

The District will enter into a 4-year lease for the replacement of Engine 62. This item is the first of four payments.

Total Debt Service - \$75,000

Total Capital Reserve Fund Expenditures - \$375,000