

# Explanation of 2022-2023 Expenditures

## General Fund

### Personnel Services

#### **Chief Salary - \$21,500**

Annual salary for part-time Fire Chief. 4.9% increase over 2021-2022 salary. Based upon 2021 CPI – All Urban Consumers in West – Size Class B/C.

#### **Chief Payroll Taxes - \$1,675**

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 - \$34,850**

Hourly wages for part-time Office Administrator: \$26.78 per hour for 25 hours per week. 4.9% increase over 2021-2022 hourly wage. Based upon 2021 CPI – All Urban Consumers in West – Size Class B/C.

#### **Office Administrator Payroll Taxes - \$2,700**

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

#### **Office Administrator PERS - \$9,225**

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 2021-2022 rates.

#### **Personnel Insurances - \$17,000**

Workers Compensation Insurance for paid staff and volunteer firefighters and Triennial Accidental Death & Dismemberment Insurance for volunteer firefighters.

#### **LOSAP Investments – Points System - \$93,000**

This line item makes contributions under the established Points System for volunteers who respond to emergency calls, training courses and drills. Budget assumes an average contribution of approximately \$3,000 each for thirty-one eligible volunteers.

**Retirement Benefits - \$2,880**

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

***Total Personnel Services - \$206,105***

**Materials and Services**

**Audit, Elections & Legal Services - \$9,600**

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 - \$18,000**

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

**Clothing, PPE & Uniforms - \$13,500**

District provided clothing, PPE (i.e., gloves, helmets, turnouts, etc.) and uniforms (shirts, badges, name plates and patches). Includes reimbursements for approved wildland firefighter boots and hiking boots for trail responses as per General Order #31. This budget also plans for purchase of (3) dry-suits.

**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 - \$13,700**

Fees paid to maintain membership in fire service and special districts organizations. This line also includes fees for the use of ESO Data Management and Reporting system, QuickBooks Payroll and FlashAlert.

**Education, Training & Travel - \$13,000**

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

**Equipment Repair & Maintenance - \$21,500**

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 - \$12,500**

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 - \$9,000**

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 - \$11,833**

Fuel for apparatus and equipment.

**Insurance - \$27,000**

Annual Property, Casualty and Liability Insurance premiums. Budget based on anticipated increase in premiums of 12%.

**Minor Tools & Equipment - \$25,500**

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

**Office Administration - \$3,500**

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

**OPS Communications - \$34,000**

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, annual Active911 fees and annual First Arriving Digital Dashboard fee.

**Utilities - \$23,000**

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

**Vehicle Repair & Maintenance - \$54,500**

This line covers the cost of repairs and maintenance of district vehicles. Budget includes snow tires and wheels for B61, B62 and UT62.

***Total Materials and Services - \$308,633***

**Capital Outlay**

**Buildings - \$5,000**

This line is for permanent repairs/alterations to our buildings such as roofing, HVAC, overhead doors, etc.

**Equipment - \$14,000**

This line is used to purchase non-consumable emergency response equipment. Budget includes a drone and accessories.

**Hydrants - \$12,000**

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 4" Hydrant Storz adapters and 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.

**Office - \$1,000**

This covers the cost of office machines, file cabinets, etc.

***Total Capital Outlay - \$37,000***

**Other**

**Operating Contingency - \$50,000**

This is budgeted to meet unforeseen expenses.

**Transfer to Equipment/Building/Land Reserve Fund - \$201,000**

This transfer is to build monies for buildings, equipment and vehicle purchases.

***Total Other - \$251,000***

**Unappropriated Ending Fund Balance - \$30,000**

***Total General Fund Expenditures - \$832,738***

## Capital Reserve Fund

### Capital Outlay

#### **Buildings and/or Land - \$0**

This item has been reduced to zero at this time.

#### **Vehicle Replacement - \$187,000**

This item covers the final two payments of the 4-year lease entered into in FY 2020-2021. It also serves to build monies for the eventual replacement of Engine 63.

#### **Equipment Replacement - \$0**

This item has been reduced to zero at this time.

***Total Capital Outlay - \$187,000***

### Debt Service

#### **Lease - \$125,000**

The District entered into a 4-year lease for the replacement of Engine 62 in FY 2020-2021. This item is the second of four payments.

***Total Debt Service - \$125,000***

***Total Capital Reserve Fund Expenditures - \$312,000***