

# Silverton Fire District

*"Proudly Volunteering since 1883"*



## Adopted Budget

**2020 • 2021**

# SILVERTON FIRE DISTRICT

## BUDGET COMMITTEE AGENDA

*AGENDA CLOSSES AT 4:00 P.M., FRIDAY, PRECEDING SCHEDULED MEETING.  
BUDGET COMMITTEE MEETING 7:00 P.M., May 19, 2020.*

**I. ROLL CALL:**

Les Von Flue, President  
Burke Slater, Vice-President  
Stacy Palmer, Secretary-Treasurer  
Bob Van Epps, Director  
Robert Mengucci, Director

Joe Pelletier, Committee Member  
Gordy Jensen, Committee Member  
Jon Debo, Committee Member  
John Bock, Committee Member  
Mike Kohl, Committee Member

**II. CALL MEETING TO ORDER :**

**III. INTRODUCTIONS :**

**IV. BUDGET COMMITTEE CHAIR ELECTIONS :**

**V. GOALS for 2020-2021 BUDGET :**

**VI. FUND REVIEW :**

(Committee Vote after review of each fund)

Fund 22 - Debt Service  
Fund 24 - Volunteer Incentive Plan  
Fund 25 - General Fund-Fire Suppression  
Fund 29 - Reserve Fund  
Fund 30 - Capital Projects Fund  
Fund 31 - Personnel Expense Reserve Fund

**VII. COMMITTEE TOTAL BUDGET VOTE :**

(Committee Vote of total budget)

**VIII. ADJOURNMENT**



**SILVERTON FIRE DISTRICT**  
**2020 – 2021**  
**BUDGET COMMITTEE**

**ELECTED**

**Robert Mengucci**.....06/30/2023  
**Stacy Palmer**.....06/30/2023  
**Burke Slater** .....06/30/2021  
**Bob Van Epps**.....06/30/2021  
**Les Von Flue**.....06/30/2021

**TERM EXPIRES**

**Jon Debo**..... 2019-2022  
**Mike Kohl**..... 2018-2021  
**Joe Pelletier**..... 2018-2021  
**Gordy Jensen**..... 2019-2022  
**John Bock**..... 2019-2022

**Budget Officer** ..... **William Miles, Fire Chief**

**Staff**.....**Ed Grambusch, Assistant Chief**

**Candace Cantu, Office Administrator**

**Rick Heuchert, Recruiter**

**Ian Peterson, Maintenance Firefighter**

**Max Hughes, Firefighter/EMT**



# SILVERTOWN FIRE DISTRICT

## 2020 – 2021

### BUDGET CALENDAR

*February 11, 2020*

<b>Appoint Budget Officer</b> .....	<b>*February 11, 2020</b>
<b>Appoint Budget Committee</b> .....	<b>*February 11, 2020</b>
<b>Approve 2019-2020 Budget Calendar</b> .....	<b>*February 11, 2020</b>
<b>Publish Notice of Budget Committee Meeting</b> .....	<b>April 29, 2020</b>
<i>(5 to 30 days before the meeting: April 22nd at 4pm)</i>	
<b>Budget Committee Meeting</b> .....	<b>May 19, 2020</b>
<b>Budget Committee Meeting</b> .....	<b>May 21, 2020</b>
<i>(If necessary)</i>	
<b>Publish Notice of Budget Hearing &amp; Summary</b> .....	<b>May 27, 2020</b>
<i>(5 to 30 days before the hearing: May 20th at 4pm)</i>	
<b>Hold Public Budget Hearing &amp; Adopt Budget</b> .....	<b>*June 9, 2020</b>
<b>Enact Resolutions</b> .....	<b>*June 9, 2020</b>
<i>Adopt budget &amp; make appropriations</i>	
<i>Impose &amp; categorize taxes</i>	
<b>Submit Tax Certification to Assessor(s)/Clerk(s) Office</b> .....	<b>July 10, 2020</b>
<i>(All 2020-2021 Budget &amp; Resolutions)</i>	

**\* Denotes days of regular Board of Director meetings**

**Publishing Dates:** April 22<sup>nd</sup> for April 29<sup>th</sup> Notice of Budget Committee Meeting  
*(Publish once in paper & on website at least 10 days prior per change in ORS 294.401(5))*

May 20<sup>th</sup> for May 27<sup>th</sup> Notice of Hearing & Summary



Silverton Fire District  
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**May 12, 2020**

**To:** Silverton Fire District Board of Directors, Budget Committee, Citizens, and Members

**Subject:** Budget Message for Fiscal Year 2020-2021

I am pleased to submit, for your review, and consideration the 2020-2021 proposed budget for the Silverton Fire District. This budget, like previous budgets, has been compiled through the collaboration of many members of the District. I want to thank all those who contributed to the process. Our Office Administrator, Candace Cantu, as usual, has spent countless hours and done an amazing job helping me compile the information and putting together the final budget books.

There are a number of uncertainties how the pandemic and financial downturn will affect the collection of property taxes, however, as customary practice we will continue to carefully monitor spending levels in all areas. Unlike city, state and county businesses whose budgets are immediately impacted by the sudden shutdown of our economy, property taxes are the main revenue source for the Silverton Fire District and may take longer for us to see the effects. In 2010, at the height of 2008 recession, we didn't see the effect until 2013. The danger for us is when market values drop to or below assessed values.

We have identified several key areas in the budget that could be delayed until January 2021, when the effects to the tax collection will be more fully known. As we always do, we will carefully monitor and analyze our tax receipts. Those areas are as follows:

- Vacant Firefighter EMT, proposed ½ time administrative clerk and ½ time fire prevention technician-\$152,028
- Standard of Cover Consultant-\$30,000
- Transfer to Reserve Fund 29 - \$120,000
- General Fund Capital Outlay accounts-\$107,000

These amounts total \$409,028 and as a point of reference, 5% of our budget would be \$143,830 and 10% would be \$287,660.

We continue to follow strict budgetary controls that allow us an ending fund balance to operate from July to November. This working capital enables the district to finance operations from the

beginning of the fiscal year until after November when property taxes begin to flow in. To this end, our objective is to forecast expenditures at or below the estimated resources for the year.

Six funds make up the Fire District budget and they are: Fund 22 Debt Service, Fund 24 Volunteer Incentive Fund, Fund 25 General Fund, Fund 29 Reserve Fund, Fund 30 Capital Improvement Fund for managing the expenditure of the 2015 General Obligation Bond proceeds, and Fund 31 Personnel Expense Reserve Fund to help save funds for future unexpected increases in personnel expenses. Detailed information and changes are outlined in the respective sections for each fund.

## **Budget Summary**

Tax revenue, which makes up approximately 56% of the total revenue, is estimated to increase approximately 4% for a total of \$1,610,226.00 (current and delinquent). The proposed budget includes a 4% increase in taxable assessed value and assumes a 95.3% tax collection rate based on historical information from prior fiscal years. The beginning fund balance makes up approximately 35% (\$995,000) of resources and grant revenue adds an estimated 5% (\$150,000) to total revenue.

Total revenues for 2020-2021 are budgeted at \$2,876,594, which is a 3% decrease from fiscal year 2019-2020.

Expenditures are estimated to be as follows: **Personnel Services** \$1,019,340.00, **Materials and Services** \$679,776.00, **Capital Outlay** \$107,000.00, **Contingency** \$135,000, **Transfer to Fund 24 Volunteer Incentive Plan** \$14,000.00, **Transfer to Fund 29 Reserve** \$120,000.00, **Transfer to Fund 31 Personnel Expense Reserve**, \$48,000, of which \$25,822 will be for retiree insurance expense, with \$230,365 reserved for future unforeseen personnel expenses, **General Fund Debt Service** amount of \$53,478 is for payment 8 of the 2013 10 year engine lease purchase, and **Un-appropriated Ending Fund Balance** of \$700,000.00, bringing the total requirements to \$2,876,594.00.

Several areas of the proposed budget are highlighted here and are important to your review of the budget. Some significant changes in the 2020-2021 budget are as follows:

- We will finish the capital projects from the bond by the end of this fiscal year.
- The proposed budget represents the fifth year of payments for the 14 year 2015 Bond through JP Morgan Chase and provides for total principal and interest payments of \$330,875. We will levy \$355,780 to insure we will collect enough to cover the principal and interest payments. We are using a lower collection factor, 93% to make sure we receive enough tax money to make the payments. In the general fund we have some options to cut back on spending if things go bad, we don't have that option with Fund 22 if we don't collect enough, other than to borrow from one of the other funds.

Beginning fund balance is estimated at \$995,000.00, which is 35% of our total estimated revenue. The Ending Fund Balance is estimated to be \$700,000.00. This amount is listed as a requirement but it is actually a resource for the 2021-2022 fiscal year and cannot be expended in FY 2020-2021. This resource is estimated to cover five months of payroll and accounts payable (AP) until tax money starts to come in November.

- In 2018 our firefighters petitioned to join Clackamas County Firefighter's Union IAFF Local 1159 to bargain for a labor contract. A three year contract was approved by the Board in October of 2018 and this budget funds the third year of that agreement in addition to a agreement reached in November 2018 with the non-represented administrative staff.
- We are proposing to transfer \$120,000 to the Reserve Fund and expense \$15,000 to complete the outfitting of the expedition command vehicle purchased from last fiscal year. We will continue to build this fund higher which will give the District options for future capital expenses. We hope to be able to continue the annual transfers of at least \$100,000 per year with the goal of having at least \$600,000 available in two years to address large capital purchases.
- We will continue replacing wildland turnouts and structural helmets that have exceeded their ten year service life from the Protective Equipment account in the general fund capital outlay this year.

Even though this pandemic situation is historically unprecedented, a sudden shutdown of entire sectors of the economy, with potentially more to come. There is no reliable data available to track what will happen but we have several options to cutback and in a worst case scenario we have options for 14% of cutbacks.

The District remains vigilant regarding revenue and expenditure projections and will continue to take a conservative approach to budgeting to ensure the quality of service, and the long term stability of the organization.

This budget is our fiscal plan for the 2020-2021 fiscal year and is prepared under generally accepted accounting standards and procedures in accordance with Oregon State Law. As required by Oregon Budget Law, this proposed Budget balances expenditures with revenue.

I recommend the 2020-2021 Budget for your approval and adoption.

Respectfully,

*Bill Miles*

Bill Miles, Fire Chief/Budget Officer



## SILVERTOWN FIRE DISTRICT

### Brief History and Organization

*The Silvertown Fire District is a rural fire protection district organized and operating under the authority of ORS Chapter 478 as a municipal corporation and special district of the State of Oregon, and located within Marion and Clackamas Counties approximately 60 miles southeast of the City of Portland and approximately 10 miles east of the City of Salem. The District provides fire suppression, rescue and emergency medical services to the Cities of Silvertown and Scotts Mills and the surrounding rural areas, serving a permanent population of approximately 19,850 and a transient population of approximately 225,000 annually. The District's boundaries encompass approximately 106 square miles with approximately 10,000 residents residing in the rural-urban interface.*

*On May 01, 1883 the "Eagle Hook and Ladder No. 1" was formed in the Silvertown area. Over the years the organization has changed many times. In 1946 the Silvertown Rural Fire Protection District was formed and contracted for fire protection from the City of Silvertown in 1947. In 1982 the decision was made to consolidate the City and Rural District into one District. In 1992 the District merged by vote of the public with the Scotts Mills Fire District. Presently the District provides protection for 106 square miles with five stations and over sixty-five volunteer firefighters.*

*The Board of Directors is the legal governing body of the Fire District. The Board consists of five (5) members elected by popular vote of the citizens within the Fire District. Each member serves a four-year term and meets the second Tuesday of each month.*

*The current paid staff consist of six full-time employees. Both volunteers and paid staff work under the direction of the Fire Chief.*

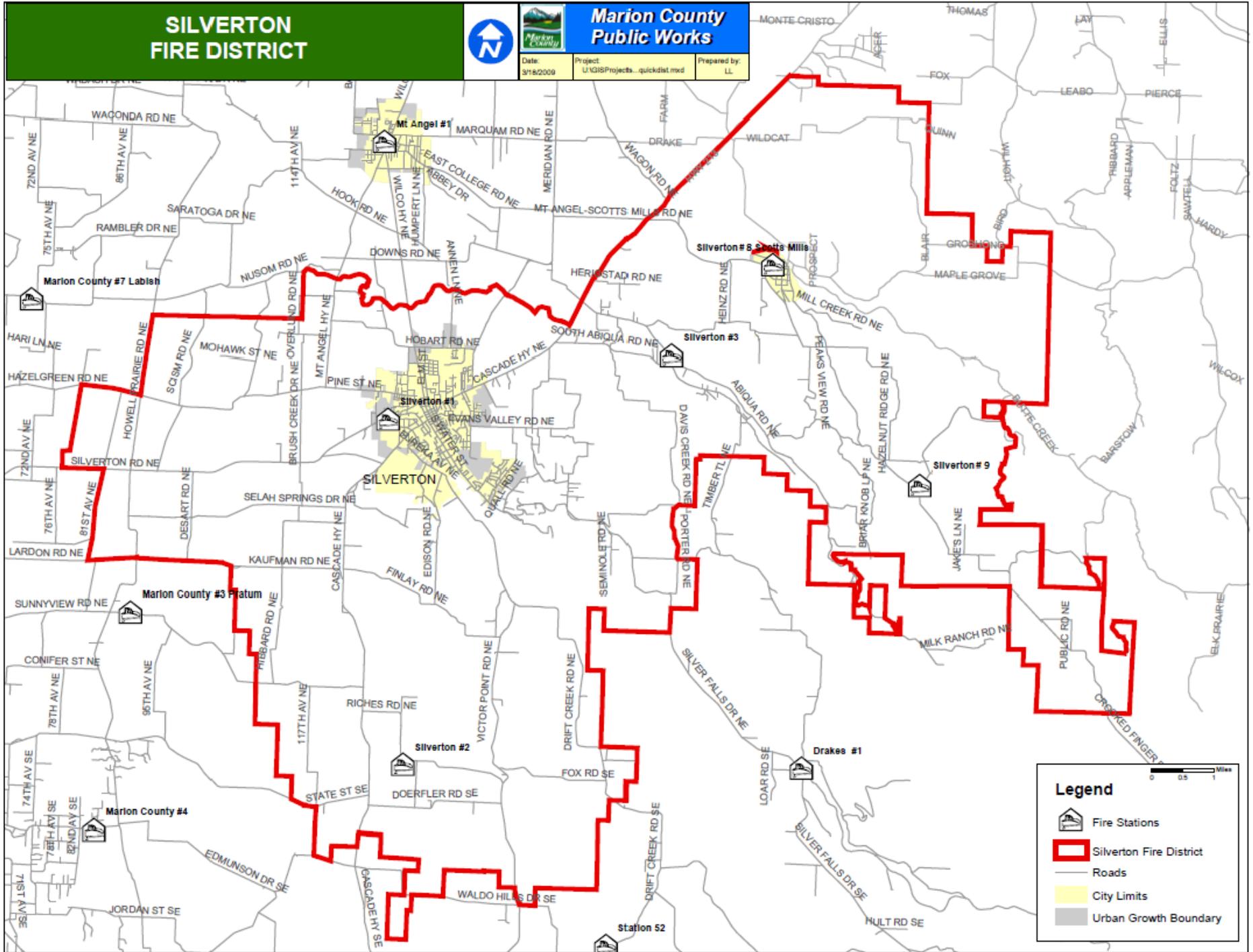
*The organization is divided into several areas. Management, Operations, Training, and Maintenance are duties supported by staff. The Silvertown (South) and Scotts Mills (North) Battalions are under the direction of Volunteer Battalion Chiefs. The Suppression force consists of volunteers that reside or are employed in proximity to each respective station. Other areas of special service under Suppression are divided into sections of Rescue, Ladder, Tender, Investigations and Support Services. The staffing for these additional sections also comes from the volunteers who have special interests in one or more of the sections. Station captains and apparatus lieutenants along with all firefighters within the Fire District operate under the National Incident Management System (NIMS).*

# SILVERTON FIRE DISTRICT



## Marion County Public Works

Date: 3/18/2009  
Project: U:\GIS\Projects...quickdist.mxd  
Prepared by: LL



**Legend**

- Fire Stations
- Silverton Fire District
- Roads
- City Limits
- Urban Growth Boundary



## SILVERTON FIRE DISTRICT MISSION STATEMENT

### *Efficiently and Effectively:*

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Preserve and protect life and property from fire through prevention and suppression.

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Reduce the adverse effects of injury and sudden illness through quality emergency medical services as first responders.

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Provide necessary services during natural and manmade disasters.

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Respond to the community as requested in the spirit of the Fire Service.



## **SILVERTON FIRE DISTRICT**

### **2020 – 2021**

### **BUDGET GOALS**

- To provide the highest quality fire and life safety services possible while accomplishing the mission of the Silvertown Fire District.
- To assure career and volunteer staffing at levels adequate to respond to all requests for emergency and non-emergency fire and life safety services in a timely manner.
- To provide reimbursement, benefits, facilities, equipment, opportunity and other forms of incentive for all volunteer and career personnel at a level that promotes a safe work environment, self-motivation, longevity and high morale.
- To provide training for career and volunteer personnel which meets or exceeds applicable federal and state standards and allows individuals to operate as safely and effectively as possible.
- To provide for the maintenance and safe operation of all existing apparatus and equipment.
- To provide for the maintenance and safe operation of all existing facilities and property.
- To provide fire prevention and public education services at a level that will promote personal fire and life safety for all customers of the district.
- To assure adequate cash carry-over for operating expenses between July and November of 2020.

# SILVERTON FIRE DISTRICT

## 2020 - 2021

### Fund 22: Debt Service Fund Description

Fund 22 is the debt service fund that is for the repayment of the Series 2015 General Obligation Bond. The expenditures in the fund pay the bond principal and interest payments. Taxes dedicated to repay bonds cannot be used for any other purpose. The debt service fund is for property taxes levied outside of our permanent rate limit to pay the principal and interest on general obligation bonded debt.

The Series 2015 General Obligation Bond is a 14-year Direct Placement with JP Morgan Chase at a rate of 2.25%. The principal amount is \$4,155,000 and the total interest is \$785,285 for a total of \$4,940,286 in principal and interest.

Principal and interest payments are made by December 1st of each year and an additional interest payment made by June 1st of every year.

As the bond payments age, the principal payments get larger, and the interest payments get smaller. The last principal payment of \$400,000 and interest payment of \$4,500 is due December 1, 2029.

The fifth principal payment of \$260,000 and interest payment of \$36,900 will be due on December 1, 2020 for this 2015 Bond Issue. An interest payment of \$33,975 is due on June 1, 2021 for a total payout on principal and interest of \$330,875.

Using a 93% collection factor, we need to impose \$355,780 in taxes to insure we collect \$330,875 to make the December 1, 2020 principal and interest payment of \$296,900 and the June 1, 2021 interest payment of \$33,975. Therefore, we are proposing a total debt service levy of \$355,780.

### Analysis of Fund 22 Revenue and Expenditures

22-0-30000	BEGINNING FUND BALANCE	\$10,000
22-0-41001	PROPERTY TAXES: CURRENT	\$330,875
22-0-41002	PROPERTY TAXES: DELINQUENT	\$24,905
	<b><i>FUND 22 TOTAL REVENUE</i></b>	<b><i>\$365,780</i></b>
22-2-61001	BOND PRINCIPAL	\$260,000
22-2-61002	BOND INTEREST	\$70,875
	<b><i>FUND 22 TOTAL EXPENSES</i></b>	<b><i>\$330,875</i></b>

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<u>Due Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
12/1/2020	\$260,000	\$36,900	\$296,900
6/1/2021	\$0	\$33,975	\$33,975
		Taxes needed to be received	\$330,875
		Collection Factor ÷ 0.93	\$24,905
		<b>Total taxes to be imposed</b>	<b>\$355,780</b>

# General Ledger

## Budget Analysis

User: candace  
 Printed: 06/10/2020 - 12:49PM  
 Fiscal Year: 2021

### ADOPTED 2020-2021 BUDGET



2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
				22	DEBT SERVICE FUND					
				R1	REVENUES					
0.10	5,085.74	0.00	0.00	30000	FUND BALANCE	0.00	10,000.00	10,000.00	10,000.00	10,000.00
317,329.39	323,338.25	326,613.00	0.00	41001	PROPERTY TAXES CURRENT	0.00	330,875.00	330,875.00	330,875.00	330,875.00
0.00	0.00	16,829.00	0.00	41002	PROPERTY TAXES DELINQUEN	0.00	24,905.00	24,905.00	24,905.00	24,905.00
0.00	0.00	0.00	0.00	45025	AVAILABLE CASH	0.00	0.00	0.00	0.00	0.00
317,329.49	328,423.99	343,442.00	0.00		REVENUES Totals:	0.00	365,780.00	365,780.00	365,780.00	365,780.00
317,329.49	328,423.99	343,442.00	0.00		REVENUES TOTALS:	0.00	365,780.00	365,780.00	365,780.00	365,780.00
				2	EXPENSE					
				06	BOND EXPENSE					
225,000.00	235,000.00	250,000.00	0.00	61001	BOND PRINCIPAL	0.00	260,000.00	260,000.00	260,000.00	260,000.00
87,243.75	82,068.75	76,613.00	0.00	61002	BOND INTEREST	0.00	70,875.00	70,875.00	70,875.00	70,875.00
0.00	0.00	0.00	0.00	91025	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
312,243.75	317,068.75	326,613.00	0.00		BOND EXPENSE Totals:	0.00	330,875.00	330,875.00	330,875.00	330,875.00
312,243.75	317,068.75	326,613.00	0.00		EXPENDITURES TOTALS:	0.00	330,875.00	330,875.00	330,875.00	330,875.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
312,243.75	317,068.75	326,613.00	0.00		SECTION 2 EXPENSES	0.00	330,875.00	330,875.00	330,875.00	330,875.00
(312,243.75)	(317,068.75)	(326,613.00)	0.00		EXPENSE Totals:	0.00	(330,875.00)	(330,875.00)	(330,875.00)	(330,875.00)
				5	(No Description)					
				05	UNAPPROPRIATED					
0.00	0.00	16,829.00	0.00	92006	ENDING FUND BALANCE	0.00	34,905.00	34,905.00	34,905.00	34,905.00

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
0.00	0.00	16,829.00	0.00		UNAPPROPRIATED Totals:	0.00	34,905.00	34,905.00	34,905.00	34,905.00
0.00	0.00	16,829.00	0.00		EXPENDITURES TOTALS:	0.00	34,905.00	34,905.00	34,905.00	34,905.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	16,829.00	0.00		SECTION 2 EXPENSES	0.00	34,905.00	34,905.00	34,905.00	34,905.00
0.00	0.00	(16,829.00)	0.00		(No Description) Totals:	0.00	(34,905.00)	(34,905.00)	(34,905.00)	(34,905.00)
317,329.49	328,423.99	343,442.00	0.00		SECTION 1 REVENUES	0.00	365,780.00	365,780.00	365,780.00	365,780.00
312,243.75	317,068.75	343,442.00	0.00		SECTION 1 EXPENSES	0.00	365,780.00	365,780.00	365,780.00	365,780.00
5,085.74	11,355.24	0.00	0.00		DEBT SERVICE FUND Totals:	0.00	0.00	0.00	0.00	0.00
317,329.49	328,423.99	343,442.00	0.00		REPORT REVENUES	0.00	365,780.00	365,780.00	365,780.00	365,780.00
312,243.75	317,068.75	343,442.00	0.00		REPORT EXPENSES	0.00	365,780.00	365,780.00	365,780.00	365,780.00
5,085.74	11,355.24	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

# SILVERTON FIRE DISTRICT

## 2020 - 2021

### Fund 24: Volunteer Incentive Plan Summary

The Board of Directors started this program on June 8, 1993 for the volunteer members of the District. This plan was established for the purpose of providing the volunteer firefighters an incentive benefit to recognize and encourage a high level of attendance at drills and training. It is also designed to maintain a high level of service to the public by promoting continuing education and to promote and maintain the concept that the District relies primarily on volunteers to provide service to the public.

Money for this fund is transferred from Fund 25 Personnel Services. This year we are transferring \$14,000 to fund the plan. FICA and Medicare taxes come from the Social Security line (25-1-51004) in Fund 25.

24-0-30000	BEGINNING FUND BALANCE	\$0
24-0-45025	TRANSFER IN FROM FUND 25	\$14,000
	<b><i>FUND 24 TOTAL REVENUE</i></b>	<b><i>\$14,000</i></b>
24-1-51014	VOLUNTEER INCENTIVE PLAN	\$14,000
	<b><i>FUND 24 TOTAL EXPENSES</i></b>	<b><i>\$14,000</i></b>

# General Ledger

## Budget Analysis

User: candace  
 Printed: 06/10/2020 - 12:49PM  
 Fiscal Year: 2021



### ADOPTED 2020-2021 BUDGET

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
				24	VOLUNTEER INCENTIVE PLAN					
				R1	REVENUES					
0.38	0.46	0.00	0.00	30000	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
14,000.00	14,000.00	14,000.00	0.00	45025	TRANSFER IN (FUND 25)	0.00	14,000.00	14,000.00	14,000.00	14,000.00
14,000.38	14,000.46	14,000.00	0.00		REVENUES Totals:	0.00	14,000.00	14,000.00	14,000.00	14,000.00
14,000.38	14,000.46	14,000.00	0.00		REVENUES TOTALS:	0.00	14,000.00	14,000.00	14,000.00	14,000.00
				1	(No Description)					
				01	PAYROLL RELATED EXP					
13,999.92	13,999.86	14,000.00	0.00	51014	VOLUNTEER INCENTIVE PLAN	0.00	14,000.00	14,000.00	14,000.00	14,000.00
13,999.92	13,999.86	14,000.00	0.00		PAYROLL RELATED EXP Totals:	0.00	14,000.00	14,000.00	14,000.00	14,000.00
13,999.92	13,999.86	14,000.00	0.00		EXPENDITURES TOTALS:	0.00	14,000.00	14,000.00	14,000.00	14,000.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
13,999.92	13,999.86	14,000.00	0.00		SECTION 2 EXPENSES	0.00	14,000.00	14,000.00	14,000.00	14,000.00
(13,999.92)	(13,999.86)	(14,000.00)	0.00		(No Description) Totals:	0.00	(14,000.00)	(14,000.00)	(14,000.00)	(14,000.00)
14,000.38	14,000.46	14,000.00	0.00		SECTION 1 REVENUES	0.00	14,000.00	14,000.00	14,000.00	14,000.00
13,999.92	13,999.86	14,000.00	0.00		SECTION 1 EXPENSES	0.00	14,000.00	14,000.00	14,000.00	14,000.00
0.46	0.60	0.00	0.00		VOLUNTEER INCENTIVE PLAN	0.00	0.00	0.00	0.00	0.00

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
14,000.38	14,000.46	14,000.00	0.00		REPORT REVENUES	0.00	14,000.00	14,000.00	14,000.00	14,000.00
13,999.92	13,999.86	14,000.00	0.00		REPORT EXPENSES	0.00	14,000.00	14,000.00	14,000.00	14,000.00
0.46	0.60	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

# SILVERTON FIRE DISTRICT

## 2020 - 2021

### Fund 25: General Fund Summary and Description

Fund 25 is the general fund, or operations budget, for the fire district. It is divided into the following categories: Resources, Personnel Services, Materials and Services, Capital Outlay, Debt Service, Contingency, Transfers, and Ending Fund Balance.

#### GENERAL FUND 25 – RESOURCES

**Beginning Fund Balance 25-0-30000:** This is an estimate of the Ending Fund Balance of the previous year’s budget (also known as Beginning Cash on Hand). Monies available from the prior year’s operation are budgeted and brought forward in order to continue operations from July to November in the new fiscal year. This prevents the District from borrowing money until tax revenue is received in November. This amount is a conservative estimate of what the ending fund balance will be at the end of fiscal year 2019-2020.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$851,268	\$919,263	\$900,000	\$995,000

**Property Taxes Current 25-0-41001:** The Silverton Fire District’s 2019-2020 assessed value (AV) in Marion County, (excluding urban renewal) is **\$1,423,707,660** and the portion of the District in Clackamas County is **\$65,466,178**. This gives a total 2019-2020 AV for the entire District of **\$1,489,173,838**. The counties will not have the figures for 2020-2021 until the end of September, so we use 2019-2020 AV figures. Property taxes are the District’s main source of income. Based on growth estimates from the county assessor’s office in Marion and Clackamas Counties, we are projecting AV growth of 4% from the previous fiscal year with a **95.3%** collection rate. Assessed value grows with new construction and the statutory 3% maximum AV growth limit on unchanged properties required by the Oregon’s tax system and is offset by property tax exemptions and urban renewal districts. The estimated AV for 2020-2021 is **\$1,548,740,792**.

The District relies mainly on property tax collections for revenue. Since Measure 47/50 was passed, the spread between AV and real market value (RMV) has buffered the District from the volatility of many of the other government’s revenue sources such as income taxes, business taxes, and building permit fees. As long as the total cost of general government services does not exceed \$10/\$1,000 of RMV on individual properties, then AV is allowed to grow at the 3 percent limit.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$1,280,412	\$1,415,795	\$1,456,576	\$1,534,545

**Property Taxes Delinquent 25-0-41002:** Oregon statutes grant a discount to taxpayers who pay their property taxes on time. If the full amount is paid by November 15th, a 3% discount is granted. If two-thirds of the total payment is paid by November 15th, a 2% discount is granted. So even if every taxpayer paid property taxes on time, the District would never receive 100% of the taxes imposed or billed. As you know, not all taxpayers pay their property tax bills. The amounts not paid in the year billed are called "un-collectibles". These un-collectibles become the delinquent taxes that flow in later as previously levied taxes. The average collection factor for Marion County is 95.3%.

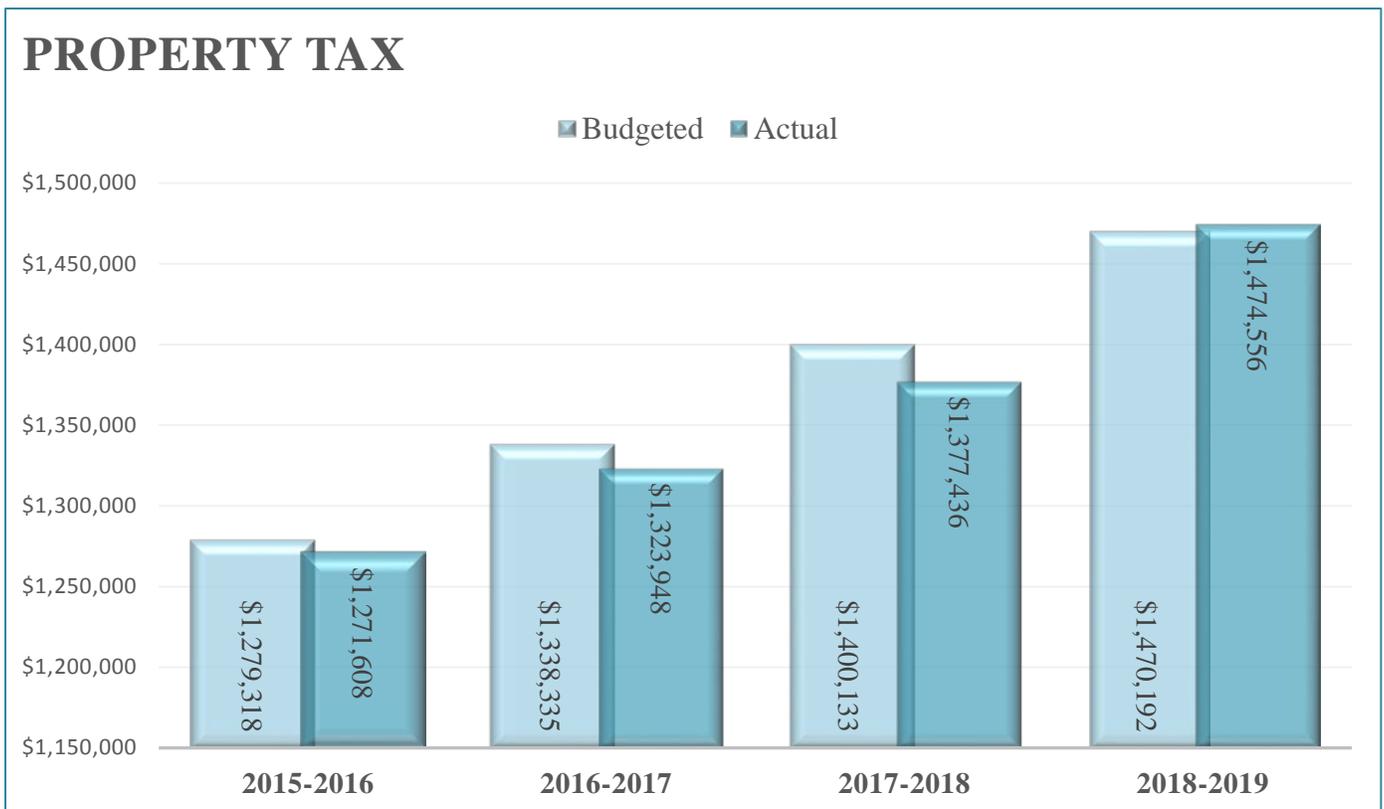
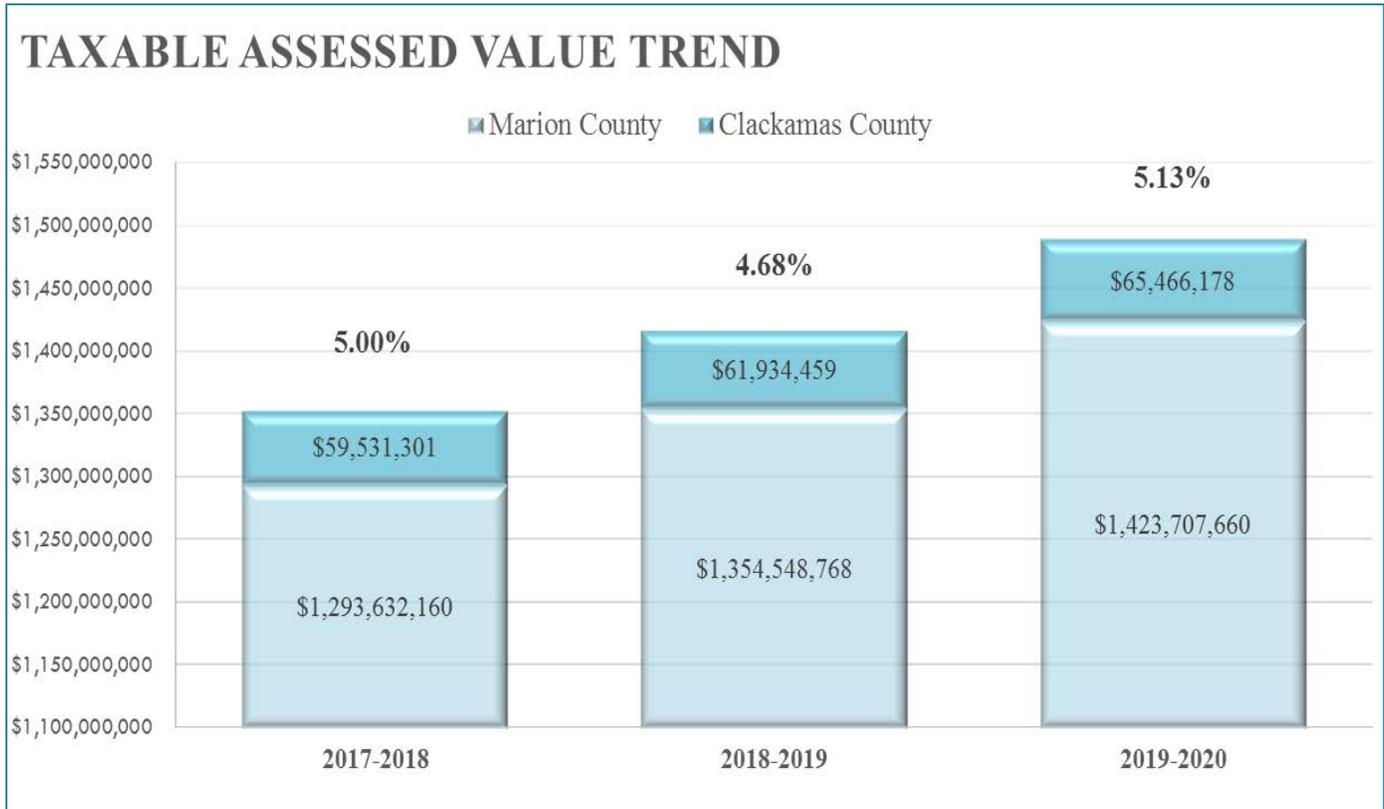
2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$97,024	\$58,761	\$75,050	\$75,681

**SILVERTON FIRE DISTRICT  
2020 - 2021**

**PROPERTY TAX EVALUATION**

<b>Permanent Tax Rate</b>	1.0397
<b>Est. Assessed Value (AV) Marion County</b>	\$1,423,707,660
<b>Clackamas County AV</b>	\$65,466,178
<b>Total Estimated AV</b>	\$1,489,173,838
<b>3% Increase Statutory &amp; New Construction</b>	0.04
<b>Dollar Increase</b>	\$59,566,954
<b>Total With 4% Increase</b>	\$1,548,740,792
<b>Tax Rate</b>	0.0010397
<b>Est. Amount Rate Would Raise</b>	\$1,610,225.80
<b>Measure 5 Loss</b>	\$0.00
<b>Tax To Be Billed</b>	\$1,610,225.80
<b>Average Collection Factor</b>	95.3%
<b>Taxes Est. To Be Received</b>	<b>\$1,534,545</b>
<b>Discounts &amp; Un-collectibles</b>	<b>\$75,681</b>

# SILVERTON FIRE DISTRICT 2020 - 2021



# SILVERTON FIRE DISTRICT

## 2020 - 2021

**Interest 25-0-45002:** Comes from the LGIP (Local Government Investment Pool) and Money Market account at Columbia Bank in Silverton.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$18,313	\$39,483	\$18,500	\$31,218

**Rural Address Sign Program 25-0-45007:** The District sells and installs metal address signs to district residents at cost. These signs cost \$30 each and the receipts from these sales go to this account.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$125	\$250	\$250	\$250

**Misc. Receipts 25-0-45008:** These funds are from various receipts that do not have a specific account, such as fees for fire report requests.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$2,620	\$6,836	\$1,200	\$2,500

**Donations 25-0-45014:** These funds come from various donations citizens may send us throughout the year.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$50	\$195	\$1,000	\$1,000

**Grant Revenue 25-0-45068:** The 2020-2021 budget reflects our goal of receiving funding from various grant opportunities. This amount is off-set by an amount in Grant Expenses.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$449,125	\$290,718	\$419,446	\$150,000

**Conflagration Receipts 25-0-45075:** These funds come from sending crews and equipment on State declared conflagrations.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$145,515	\$189,446	\$85,000	\$85,000

**Hazmat Receipts 25-0-46024:** These funds come from billing out expenses resulting from hazardous material incidents.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$0	\$0	\$200	\$200

**Out of District Charges 25-0-46025:** These funds come from billing services outside the district and for services provided to non-residents on roadways, waterways, or railroad right-of-ways.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$132	\$0	\$4,500	\$1,200

# SILVERTON FIRE DISTRICT

## 2020 - 2021

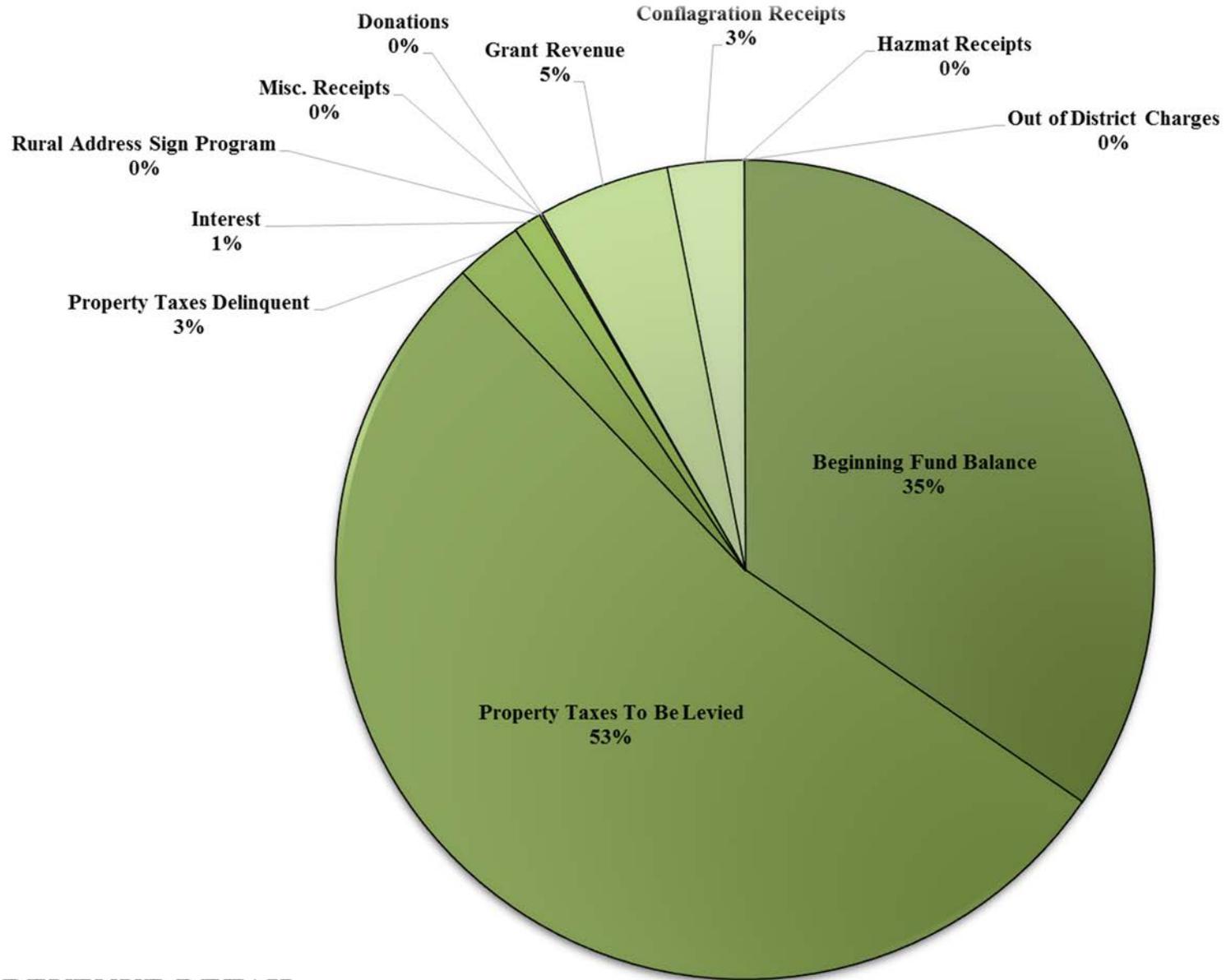
TOTAL GENERAL FUND 25 - RESOURCES			
2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$2,844,584	\$2,920,748	\$2,961,722	\$2,876,594

### FUND 25 RESOURCES BY CATEGORY

Resources By Category	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2020-21 Proposed	% Increase Over Previous Year	% of Budget
<b>Beginning Fund Balance</b>	\$851,268	\$919,263	\$900,000	<b>\$995,000</b>	11%	34.59%
<b>Property Taxes To Be Levied</b>	\$1,280,412	\$1,415,795	\$1,456,576	<b>\$1,534,545</b>	5%	53.35%
<b>Property Taxes Delinquent</b>	\$97,024	\$58,761	\$75,050	<b>\$75,681</b>	1%	2.63%
<b>Interest</b>	\$18,313	\$39,483	\$18,500	<b>\$31,218</b>	69%	1.09%
<b>Rural Address Sign Program</b>	\$125	\$250	\$250	<b>\$250</b>	0%	0.01%
<b>Misc. Receipts</b>	\$2,620	\$6,836	\$1,200	<b>\$2,500</b>	108%	0.09%
<b>Donations</b>	\$50	\$195	\$1,000	<b>\$1,000</b>	0%	0.03%
<b>Grant Revenue</b>	\$449,125	\$290,718	\$419,446	<b>\$150,000</b>	-64%	5.21%
<b>Conflagration Receipts</b>	\$145,515	\$189,446	\$85,000	<b>\$85,000</b>	0%	2.95%
<b>Hazmat Receipts</b>	\$0	\$0	\$200	<b>\$200</b>	0%	0.01%
<b>Out of District Charges</b>	\$132	\$0	\$4,500	<b>\$1,200</b>	-73%	0.04%
<b>TOTAL RESOURCES</b>	<b>\$2,844,584</b>	<b>\$2,920,748</b>	<b>\$2,961,722</b>	<b>\$2,876,594</b>	<b>-3%</b>	<b>100%</b>

# SILVERTON FIRE DISTRICT

## 2020 - 2021



### REVENUE DETAIL

# SILVERTON FIRE DISTRICT

## 2020 - 2021

### GENERAL FUND 25 – PERSONNEL SERVICES

**Personnel 25-1-51001:** Funds for 7 FTE’s, a half time Administrative Assistant, and a half time Fire Prevention Technician. This amount reflects year three of the three-year agreement that was signed with IAFF Local 1159 members in 2018 and the agreement approved by the Board for the non-represented administration staff. One of the FTE positions is a Firefighter/EMT that will remain vacant until the financial impacts of the economy downturn are known. The two half-time positions will also go unfilled until we have a better idea of the financial stability of the District. Overall, the full loaded cost of the vacant FF/EMT and 2 half-time positions is approximately \$152,028.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$387,733	\$378,146	\$455,000	\$515,740

**Extra Personnel 25-1-51002:** Funds if there is a need to hire temporary staff for an unforeseen occurrence.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$0	\$0	\$1,500	\$1,500

**Workers Compensation Insurance 25-1-51003:** These funds provide all career, volunteers, and directors with workers compensation coverage if they are injured while performing duties for the District. At this time, we do not know the extent of any premium increase.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$19,491	\$18,428	\$26,000	\$26,000

**Social Security 25-1-51004:** These funds pay the employer share of Social Security taxes on employee wages and volunteer stipends.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$45,469	\$40,064	\$45,000	\$50,000

**Group Health Insurance 25-1-51005:** This amount pays 90% of the health insurance premiums for 7 employees and includes medical, dental, and vision coverage with a \$1,000 major medical deductible. This change reflects a 5% increase in medical, 2% increase in dental, and 5% increase in vision insurance premiums. Retiree health premiums are expensed out of the Employee Expense Reserve Fund 31. This amount also reflects extra funding in the event an employee has a change in status that would increase their level of coverage.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$70,667	\$85,736	\$126,300	\$126,000

**Group Life Insurance 25-1-51006:** This fund provides term life, long term disability insurance, supplemental life and AD&D insurance for career staff. This fund also includes term life and disability insurance and Public Safety Employee Assistance for volunteers and directors.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$12,105	\$11,047	\$15,000	\$15,000

# SILVERTON FIRE DISTRICT

## 2020 - 2021

**Public Employees Retirement System (P.E.R.S.) 25-1-51007:** Provides qualifying employees with a retirement program. Our combined rate will be 27.43% for Tier 1 & 2 and 20.36% for OPSRP payroll through the biennium June 30, 2021. We are budgeting \$155,000 this year which is based on \$552,240 of combined payroll costs from 51001, 51002, 51009.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$99,535	\$74,301	\$130,000	\$155,000

**Unemployment Insurance 25-1-51008:** These funds provide insurance coverage in the event an employee or volunteer files for unemployment benefits. We are a reimbursing employer so we do not pay unemployment tax. We reimburse the state only for claims paid out. Currently we have a claim in progress we need to budget for.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$0	\$0	\$1,200	\$12,500

**Overtime 25-1-51009:** Funds to pay overtime for staff call backs due to structure fire and major alarms, emergency repair work or fire investigations. We may have to use some of this line item to pay off comp time balances at the end of the fiscal year if the employee's balance exceeds the amount allowed by policy.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$72,600	\$30,709	\$35,000	\$35,000

**Volunteers 25-1-51010:** These funds are used for volunteer stipends when responding to alarms, attending drills, and other activities.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$112,321	\$96,238	\$70,000	\$70,000

**HRA-Health Reimbursement Accounts 25-1-51012:** Money in this account funds Health Reimbursement Arrangement accounts for each eligible staff member. Pre-tax money in these accounts can be used by the employee to pay for out-of-pocket medical expenses.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$8,750	\$9,545	\$10,500	\$12,000

**Directors Expense 25-1-51013:** Costs associated with board meetings and special events.

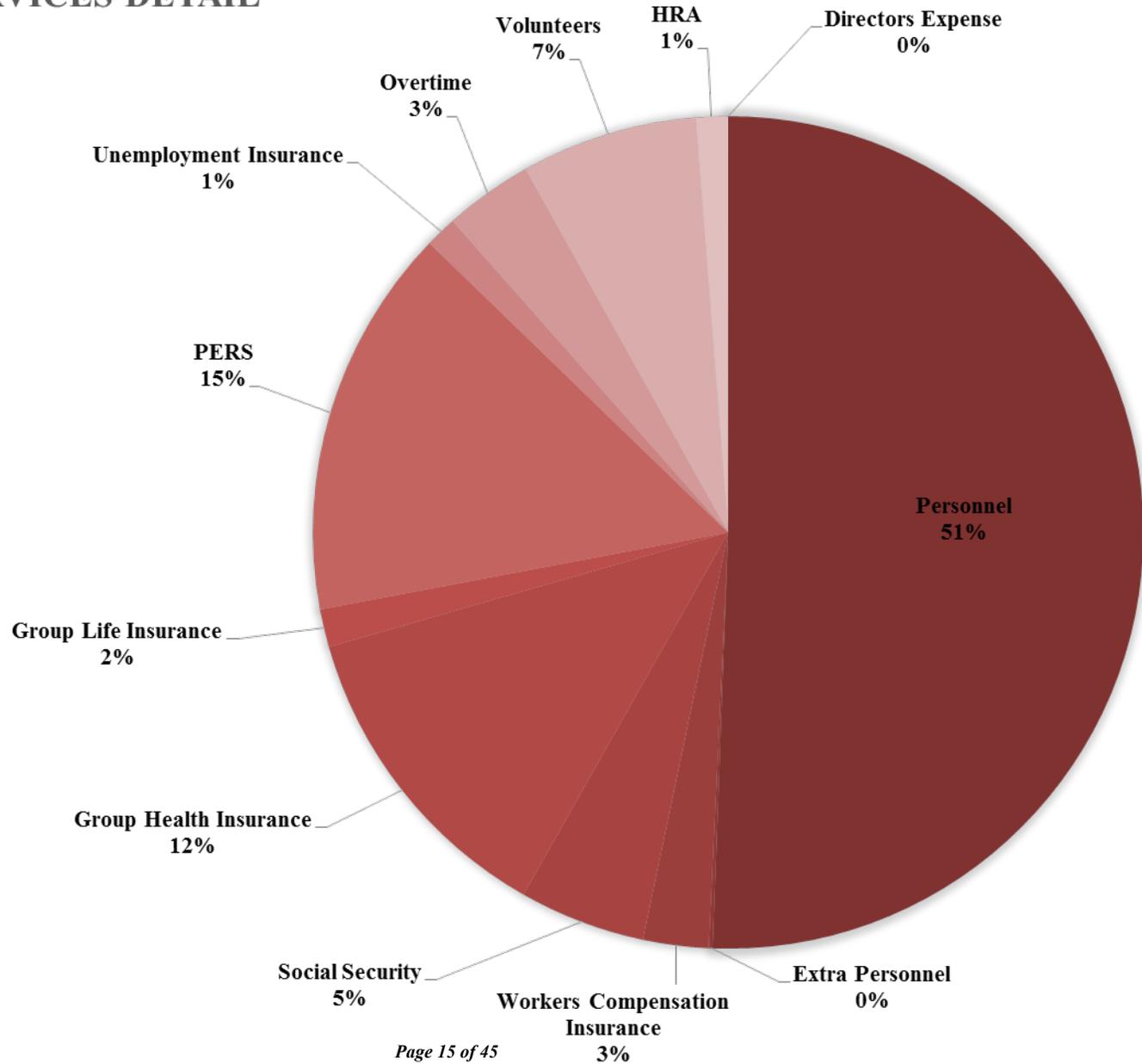
2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$0	\$0	\$600	\$600

TOTAL GENERAL FUND 25 - PERSONNEL SERVICES			
2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$828,671	\$744,213	\$916,100	\$1,019,340

# SILVERTON FIRE DISTRICT

## 2020 - 2021

### PERSONNEL SERVICES DETAIL



# SILVERTON FIRE DISTRICT

## 2020 - 2021

### GENERAL FUND 25 – MATERIAL & SERVICE EXPENSE

**Office Supplies 25-1-61001:** These funds are used to purchase expendable office supplies. This includes copy paper, ink and toner for printers, pens, pencils, folders, letterhead, and envelopes.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$2,343	\$3,264	\$3,500	\$3,500

**Dues & Subscriptions 25-1-61002:** These funds are used to pay for various trade journals, and various district and fire service-related association dues.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$7,980	\$7,660	\$8,500	\$8,500

**Contract Services 25-1-61003:** Existing contracts include, data management software, finance software and annual maintenance plans. Other costs that are funded from this line item: Alarm system monitoring at Stations 1 & 8 and copy machine lease.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$12,164	\$15,649	\$18,000	\$18,000

**Telephone 25-1-61004:** These funds pay for telephone service at all stations, radio transmitter control circuits, monthly cellular phone and pager charges.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$12,149	\$13,607	\$16,000	\$16,000

**Postage & Freight 25-1-61005:** Funds for USPS postage and UPS charges for all District correspondence.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$1,396	\$211	\$1,500	\$1,800

**Utilities 25-1-61006:** These funds pay for utility costs associated with operation of District facilities and includes electricity, natural gas, water, propane, and garbage service. We continue to be vigilant to look for ways to reduce our energy use and continue to implement cost saving strategies for heating and electricity use wherever possible.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$26,730	\$28,467	\$32,000	\$32,000

**Election Expenses 25-1-61007:** These funds are used for election expense. The District has three Board positions up for election in the May 2021 Special Election. Marion County may send an invoice in June, but typically sends an invoice in July or August which is after the 20-21 fiscal year. Clackamas County invoices in June of the current fiscal year for an amount typically less than \$100.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$5,190	\$77	\$4,000	\$5,000

# SILVERTON FIRE DISTRICT

## 2020 - 2021

**Building Maintenance/Janitorial 25-1-61008:** These funds are used to maintain facilities and grounds. This includes minor repairs and janitorial supplies for routine maintenance.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$11,498	\$14,209	\$15,000	\$15,000

**LGIP Fees 25-1-61009:** These funds cover fees incurred with our Local Government Investment Pool account.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$2	\$10	\$150	\$100

**Annual Audit 25-1-61011:** These funds pay for the annual audit.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$7,250	\$7,500	\$8,000	\$8,000

**Employee Recognition 25-1-61012:** This account funds recognition items and awards for staff and volunteers.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$2,404	\$2,058	\$2,500	\$2,500

**Recruiting Expense 25-1-61013:** This is a newer account created to fund advertisement expenses associated with recruiting new members. Examples would be advertisements placed in local publications, door to door mailings and printing of various types of information on postcards and fliers.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$1,224	\$1,523	\$1,500	\$1,500

**Training Supplies 25-1-61014:** This covers consumable training supplies like smoke fluid, material for training props, etc.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$830	\$1,382	\$2,000	\$2,000

**Training Expense 25-1-61015:** These funds are used to pay for members hosting and attending classes, seminars, and other training. These funds are also used for resident volunteer educational reimbursements and EMT training. This year we anticipate reimbursement for several members who received EMT certification. These funds also take into account educational reimbursement for an additional resident volunteer.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$21,686	\$27,426	\$25,000	\$30,000

# SILVERTON FIRE DISTRICT

## 2020 - 2021

**Conference Expense 25-1-61016:** These funds are used to pay for sending members, including the Board, to various conferences and training sessions that are offered throughout the year, such as OFDDA, OFCA, SDAO, and OVFA. This line reduced due to several conferences being cancelled as a result of the COVID-19 pandemic.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$4,465	\$2,150	\$8,500	\$6,000

**Shop Expense 25-1-61017:** These funds pay for various shop tools and equipment, welding supplies, general shop maintenance items and other expendable supplies used in the shop.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$2,474	\$1,740	\$3,000	\$3,000

**EMS Supplies 25-1-61018:** This line item funds EMS supplies and equipment that the ambulance company does not supply us. There are some expendable supplies that the ambulance company requires us to purchase as initial inventory and then they replenish our supply as we use the items. Another example is replacement batteries for our automatic external defibrillators (AEDs) which can cost \$100 each. We purchase other EMS related equipment out of this line item such as blood glucose meters, oxygen saturation monitors, airway equipment, and other items that don't qualify as a capital item.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$2,682	\$4,452	\$3,000	\$4,000

**Insurance 25-1-61019:** These funds are used to pay our annual insurance premium for comprehensive liability and physical damage on all district facilities and vehicles. We are increasing this line item to account for a possible rate increase due to our new vehicle and equipment acquisitions and building upgrades. This renewal occurs in January.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$41,989	\$44,029	\$46,000	\$50,000

**Travel Expense 25-1-61021:** These funds pay for lodging, food and travel related expenses for members attending training and conferences.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$4,374	\$4,225	\$5,000	\$5,000

**Equipment Maintenance 25-1-61022:** These funds are used to maintain all equipment other than fire apparatus and vehicles. Includes repair and maintenance of items such as generators, portable pumps, chain saws and other tools.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$2,734	\$4,656	\$6,500	\$6,500

**Uniform Allowance 25-1-61023:** These funds provide District members with uniforms, jackets, badges, name tags and other uniform related items other than safety and personal protective type gear.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$7,221	\$3,798	\$8,000	\$7,500

# SILVERTON FIRE DISTRICT

## 2020 - 2021

**Fuels & Lubricants 25-1-61024:** These funds are used to purchase gasoline and diesel fuel used in all vehicles. It is also used for engine oils, antifreeze, and transmission fluid.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$22,164	\$22,720	\$30,000	\$28,000

**Rural Address Program Supplies 25-1-61025:** These funds are for supplies used for the address signs that we sell to and install for residents.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$104	\$562	\$750	\$650

**Radio Maintenance 25-1-61026:** These funds are used for communications maintenance costs. This includes the cost of needed repair of pagers, portable/mobile radios, and other communication equipment. After the initial tuning and checking of all the equipment last year, it was determined that we are able to reduce the budget slightly to an as needed basis.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$1,777	\$3,212	\$12,000	\$7,000

**Computer Maintenance 25-1-61027:** These funds are used for day to day routine network and computer maintenance costs. The capital outlay computer line item will continue to be used for computer and network hardware and software programs. As we use more technology for video conferencing, meetings, and training, our need for IT support has also increased to support this “new normal”. We will expand the use of technology to our response apparatus and to all of our stations in the future which will also increase the need for IT support.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$4,780	\$4,504	\$6,000	\$10,000

**Legal Services 25-1-61031:** These funds are used to obtain legal opinions and representation on a variety of issues. We are able to use the legal consultation services from SDAO which help keep costs low however, there is still a need to have legal review of policies and other administrative matters. The District anticipates the need for legal assistance in the Spring of 2021 to begin the bargaining process for the Local 1159 Collective Bargaining Agreement, which expires June 30, 2021.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$12,844	\$20,035	\$20,000	\$20,000

**Firefighting Chemicals 25-1-61032:** This line item is used for the purchase of all class A and B firefighting foam concentrates.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$0	\$0	\$1,200	\$1,200

**Appliances 25-1-61033:** This line funds firefighting nozzles, and various fire hose fittings and devices.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$5,675	\$669	\$4,500	\$4,500

# SILVERTON FIRE DISTRICT

## 2020 - 2021

**Administrative Services 25-1-61037:** This line item funds various day to day expenses like vehicle registrations, mapping costs, driving record searches, fire photo developing, station flags, employee assistance counseling, food for meetings. The Board has requested \$30,000 to budget for a consultant to conduct a Community Risk Assessment and Standard of Coverage Study. Based on informal quotes from three consulting firms, we are budgeting \$30,000 for this study in addition to \$10,000 for regular administrative expenses.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$4,322	\$4,911	\$7,500	\$40,000

**Safety/Protective Clothing 25-1-61042:** This line funds safety glasses, N95 masks, coveralls, and other safety clothing other than firefighter protective turnouts and boots.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$1,723	\$1,362	\$5,000	\$6,000

**Small Tools & Equipment 25-1-61044:** This line funds hand tools, power tools, and other types of tools and equipment.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$5,226	\$6,523	\$8,500	\$8,500

**Hazmat Supplies 25-1-61045:** This line funds hazmat pads and booms, absorbent material and other hazmat supplies used at emergencies to contain hazardous material spills and leaks.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$0	\$624	\$500	\$500

**Dispatch Services 25-1-61050:** These funds provide 9-1-1 answering and apparatus dispatching services. Our dispatch user fees to METCOM 9-1-1 will increase 5.8% starting July 1, 2020.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$65,867	\$68,831	\$77,000	\$81,326

**Medical Memberships 25-1-61055:** The District purchases ambulance and Life Flight memberships for volunteers, staff and directors.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$5,645	\$5,865	\$7,500	\$7,500

**Health & Welfare 25-1-61056:** These funds are used to purchase dinner for the two volunteer association meetings once a month as well as fund the annual picnic & awards banquet for the volunteers.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$8,605	\$9,503	\$10,000	\$10,000

# SILVERTON FIRE DISTRICT

## 2020 - 2021

**Vehicle Maintenance 25-1-61057:** These funds are used to maintain all apparatus and vehicles. This includes minor repairs and routine maintenance (oil filters, tires, tire chains, pump packing, valve repair, etc.). Should any major repairs such as engine, pump or transmission rebuilding be required, these funds would be inadequate to cover such a major expense.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$34,858	\$23,584	\$28,000	\$26,000

**Major Fire Loss Expense 25-1-61060:** These funds are for any expenses that may come about as a result of a major fire, such as food to feed crews, or other things we may need to deal with a major incident.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$171	\$25	\$300	\$500

**Grant Expenditures 25-1-61063:** The 2020-2021 budget reflects our goal of receiving funding from various grant opportunities. A regional AFG Grant for radio equipment has been submitted.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$462,420	\$283,106	\$451,790	\$165,000

**Equipment Testing 25-1-61064:** These funds are for all required equipment testing that requires an outside contractor and/or company to perform. Includes hydro testing for SCBA cylinders, fire extinguisher maintenance for all buildings and apparatus, an annual certification test for the aerial ladder truck and testing all of our fire hose, approximately 25,000 feet.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$8,141	\$10,365	\$12,000	\$12,000

**SCBA Maintenance 25-1-61065:** These funds are for the required maintenance and repair of 60 self-contained breathing apparatus, three rescue air supply systems and other respiratory equipment.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$2,179	\$1,952	\$2,500	\$2,500

**Investigations 25-1-61066:** These funds are for expenses relating to fire investigations.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$32	\$927	\$500	\$500

**Conflagration Expenses 25-1-61070:** These funds are for expenses relating to state conflagration activations.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$2,000	\$31	\$1,200	\$1,200

# SILVERTON FIRE DISTRICT

## 2020 - 2021

**Fire Prevention Supplies 25-1-61092:** These funds are used to purchase fire prevention and public education handouts and materials.

<i>2017-2018 Actual</i>	<i>2018-2019 Actual</i>	<i>2019-2020 Adopted</i>	<i>2020-2021 Proposed</i>
\$0	\$1,346	\$1,500	\$1,500

**Fire Prevention Expense 25-1-61093:** These funds are for fire prevention related equipment and/or tools and purchasing code books.

<i>2017-2018 Actual</i>	<i>2018-2019 Actual</i>	<i>2019-2020 Adopted</i>	<i>2020-2021 Proposed</i>
\$1,346	\$1,082	\$1,500	\$1,500

**Health/Medical 25-1-61094:** These funds pay for firefighter physical exams as recommended by National Fire Protection Association (NFPA 1582) for approximately 12 new hires each year and about 20 or 1/3 of our existing members every three years. It also covers OSHA required immunizations and other health related expenses for our members.

<i>2017-2018 Actual</i>	<i>2018-2019 Actual</i>	<i>2019-2020 Adopted</i>	<i>2020-2021 Proposed</i>
\$270	\$1,102	\$14,000	\$14,000

**Protective Equipment Maintenance 25-1-61095:** This line item is for the care and maintenance of firefighter turnouts and other protective equipment. NFPA requires that advanced inspections, moisture barrier testing and cleaning be done on these garments on an annual basis. In addition, these funds pay for repairs to firefighter protective gear and repairs/replacement parts of other types of personal protective equipment.

<i>2017-2018 Actual</i>	<i>2018-2019 Actual</i>	<i>2019-2020 Adopted</i>	<i>2020-2021 Proposed</i>
\$1,168	\$0	\$4,000	\$4,000

<b>TOTAL GENERAL FUND 25 - MATERIAL &amp; SERVICE EXPENSE</b>			
<i>2017-2018 Actual</i>	<i>2018-2019 Actual</i>	<i>2019-2020 Adopted</i>	<i>2020-2021 Proposed</i>
\$830,099	\$660,935	\$925,390	\$679,776

# SILVERTON FIRE DISTRICT

## 2020 - 2021

### GENERAL FUND 25 – CAPITAL OUTLAY

**Property Improvements 25-1-71001:** These funds are used to provide any major repairs to buildings and property. This year we are proposing \$25,000.00 for additional work at Station 1.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$4,814	\$128,542	\$25,000	\$25,000

**Protective Equipment 25-1-71002:** These funds are used to purchase helmets, boots, turnout pants, coats, gloves, hoods, and other issued personal protective clothing and equipment. Increased amount to continue with replacing aged-out helmets and wildland PPE.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$14,096	\$14,820	\$20,000	\$30,000

**Major Equipment 25-1-71003:** These funds are used for the purchase of fire and rescue related equipment.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$5,819	\$6,056	\$8,000	\$10,000

**Communication Equipment 25-1-71004:** These funds are used for the purchase of mobile and portable radios, pagers, alerting devices and base station radio equipment at our stations.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$13,652	\$18,223	\$10,000	\$8,500

**Equipment Replacement 25-1-71010:** This line item is normally used for replacement of smaller vehicles and equipment that cost \$50,000 or less.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$2,811	\$5,646	\$6,755	\$8,000

**Hose Replacement 25-1-71015:** Ongoing replacement of aging fire hose of various types and sizes. Typically, most fire hose has a recommended life span of 10 years.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$12,630	\$10,961	\$10,000	\$7,500

**Computer Expense 25-1-71138:** These funds are used to purchase computer servers, work stations, software and upgrades for existing programs and equipment as needed for all computers and network system. These funds also provide technical services for configuration and setup of the network and computers.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$8,152	\$973	\$12,000	\$12,000

# SILVERTON FIRE DISTRICT

## 2020 - 2021

**Training Equipment 25-1-71139:** These funds are for various training related equipment and props, DVD training sets, and some AV equipment.

<i>2017-2018 Actual</i>	<i>2018-2019 Actual</i>	<i>2019-2020 Adopted</i>	<i>2020-2021 Proposed</i>
\$45	\$3,608	\$6,000	\$6,000

<b>TOTAL GENERAL FUND 25 - CAPITAL OUTLAY</b>			
<i>2017-2018 Actual</i>	<i>2018-2019 Actual</i>	<i>2019-2020 Adopted</i>	<i>2020-2021 Proposed</i>
\$62,017	\$188,828	\$97,755	\$107,000

# SILVERTON FIRE DISTRICT

## 2020 - 2021

### GENERAL FUND 25 – CONTINGENCY & TRANSFERS

**Contingency 25-1-90001:** Contingency allows the District the ability to transfer appropriations into other categories during the year through resolution or a supplemental budget process. No more than 15% of the total appropriations of the fund can be transferred out of contingency with a resolution. Anything more than that requires adopting a supplemental budget. The District, by law, is authorized to do so only for expenditures not anticipated or determined at the time of budget adoption. The appropriation of contingency allows for a certain level of disaster preparedness. We are proposing just under 5% contingency amount of \$135,000.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$0	\$0	\$100,000	\$135,000

**Transfer Out to Fund 24 25-1-91025:** Fund 24 is the Volunteer Incentive Plan.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$14,000	\$14,000	\$14,000	\$14,000

**Transfer Out to Fund 29 25-1-91026:** Fund 29 is the Reserve Fund to save money for buildings, equipment, and apparatus. This fund was started in fiscal year 2010-2011.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$95,000	\$106,387	\$105,000	\$120,000

**Transfer Out to Fund 31 25-1-91027:** Fund 31 is the Personnel Expense Reserve Fund to save money for unforeseen personnel expenses. The retiree health care insurance is expensed from this fund. This fund was started in fiscal year 2015-2016.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$45,000	\$107,000	\$75,000	\$48,000

TOTAL GENERAL FUND 25 - CONTINGENCY & TRANSFERS			
2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$154,000	\$227,387	\$294,000	\$317,000

# SILVERTON FIRE DISTRICT

## 2020 - 2021

### GENERAL FUND 25 – DEBT SERVICE

**Lease Principal 25-1-93001:** In the 2012-2013 budget year, the District entered into a 10-year lease purchase of \$469,000 for an engine and equipment. The total annual payment is \$53,478 which includes principal \$49,550 and interest \$3,928. This will be payment number eight of ten payments and it will be due January 10, 2021.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$45,911	\$47,093	\$48,306	\$49,550

**Lease Interest 25-1-93002:** Annual interest payment number eight for our 10-year engine lease.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$7,556	\$6,384	\$5,171	\$3,928

TOTAL GENERAL FUND 25 - DEBT SERVICE			
2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$53,467	\$53,477	\$53,477	\$53,478

**Un-appropriated Ending Fund Balance 25-5-92006:** The District’s un-appropriated ending fund balance is budgeted to be \$700,000 this year. Once established as un-appropriated, it cannot be expended in the current budget year except in an emergency situation created by civil disturbances or natural disaster. While listed as a requirement, it is actually a resource for the ensuing fiscal year. We have estimated five months of AP and payroll expenses that will be needed prior to tax money coming in November.

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$916,330	\$1,045,907	\$675,000	\$700,000

TOTAL GENERAL FUND 25 - UNAPPROPRIATED			
2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$916,330	\$1,045,907	\$675,000	\$700,000

TOTAL REQUIREMENTS - FUND 25			
2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$2,844,584	\$2,920,748	\$2,961,722	\$2,876,594

TOTAL RESOURCES - FUND 25			
2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2020-2021 Proposed
\$2,844,584	\$2,920,748	\$2,961,722	\$2,876,594

# SILVERTON FIRE DISTRICT

## 2020 - 2021

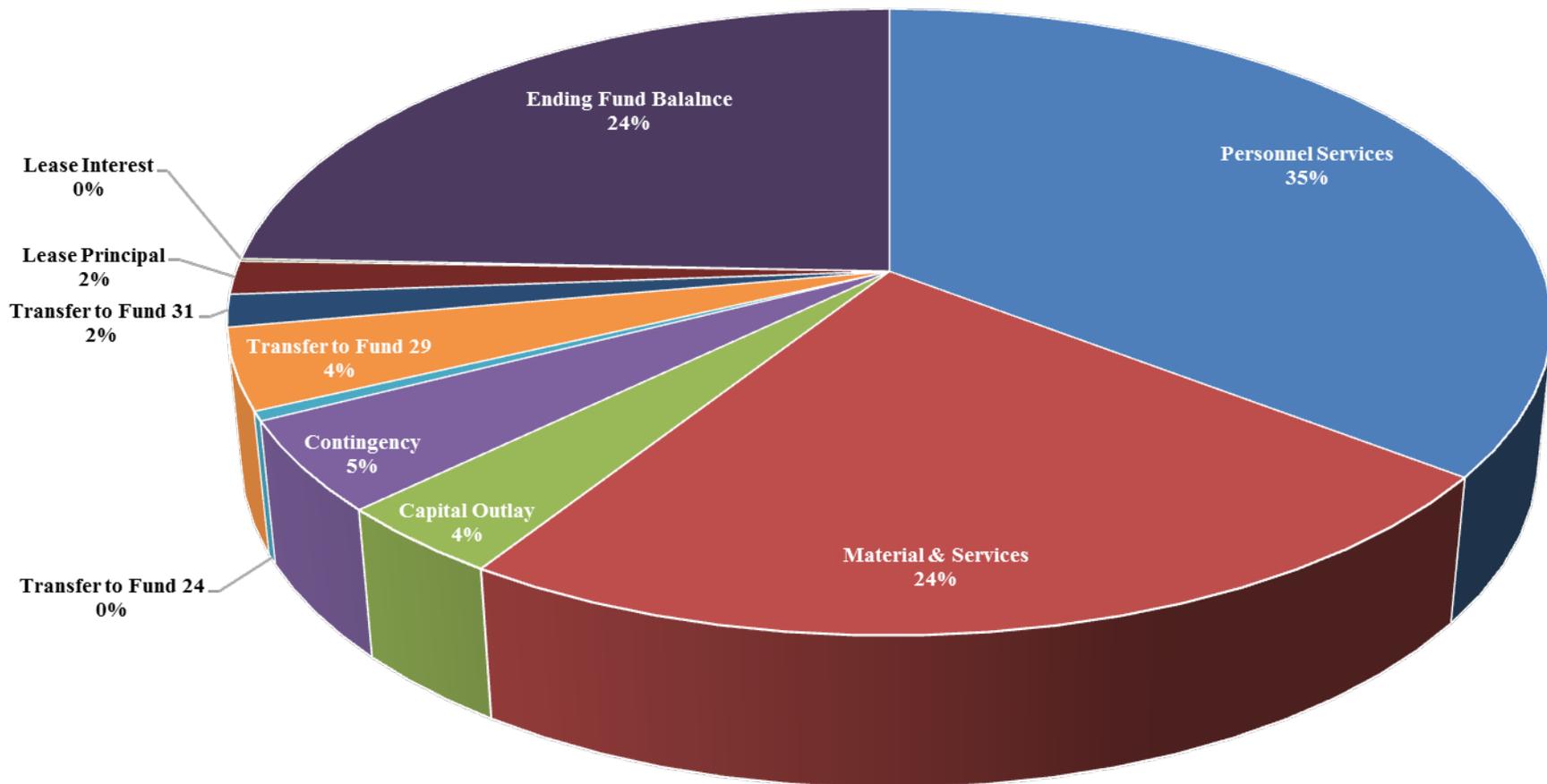
### FUND 25 RESOURCES BY CATEGORY

Expenditure	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2020-21 Proposed	% Increase Over Previous Year	% of Budget
<b>Personnel Services</b>	\$828,671	\$744,213	\$916,100	<b>\$1,019,340</b>	11%	35.44%
<b>Material &amp; Services</b>	\$830,099	\$660,935	\$925,390	<b>\$679,776</b>	-27%	23.63%
<b>Capital Outlay</b>	\$62,017	\$188,828	\$97,755	<b>\$107,000</b>	9%	3.72%
<b>Contingency</b>	\$0	\$0	\$100,000	<b>\$135,000</b>	35%	4.69%
<b>Transfer to Fund 24</b>	\$14,000	\$14,000	\$14,000	<b>\$14,000</b>	0%	0.49%
<b>Transfer to Fund 29</b>	\$95,000	\$106,387	\$105,000	<b>\$120,000</b>	14%	4.17%
<b>Transfer to Fund 31</b>	\$45,000	\$107,000	\$75,000	<b>\$48,000</b>	-36%	1.67%
<b>Lease Principal</b>	\$45,911	\$47,093	\$48,306	<b>\$49,550</b>	3%	1.72%
<b>Lease Interest</b>	\$7,556	\$6,384	\$5,171	<b>\$3,928</b>	-24%	0.14%
<b>Ending Fund Balance</b>	\$916,330	\$1,045,907	\$675,000	<b>\$700,000</b>	4%	24.33%
<b>TOTAL RESOURCES</b>	<b>\$2,844,584</b>	<b>\$2,920,748</b>	<b>\$2,961,722</b>	<b>\$2,876,594</b>	<b>-3%</b>	<b>100%</b>

# SILVERTON FIRE DISTRICT

## 2020 - 2021

### FUND 25 SUMMARY



# General Ledger

## Budget Analysis

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 Fiscal Year: 2021



### ADOPTED 2020-2021 BUDGET

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
				25	FIRE SUPPRESSION FUND					
				R1	REVENUES					
851,268.38	919,263.00	900,000.00	0.00	30000	FUND BALANCE	0.00	995,000.00	995,000.00	995,000.00	995,000.00
1,280,411.73	1,415,795.46	1,456,576.00	0.00	41001	PROPERTY TAXES CURRENT	0.00	1,534,545.00	1,534,545.00	1,534,545.00	1,534,545.00
97,024.34	58,760.69	75,050.00	0.00	41002	PROPERTY TAXES DELINQUEN	0.00	75,681.00	75,681.00	75,681.00	75,681.00
18,312.56	39,483.08	18,500.00	0.00	45002	INTEREST	0.00	31,218.00	31,218.00	31,218.00	31,218.00
125.00	250.00	250.00	0.00	45007	RURAL ADDRESSING	0.00	250.00	250.00	250.00	250.00
2,620.46	6,836.28	1,200.00	0.00	45008	MISC. RECEIPTS	0.00	2,500.00	2,500.00	2,500.00	2,500.00
50.00	195.00	1,000.00	0.00	45014	DONATIONS	0.00	1,000.00	1,000.00	1,000.00	1,000.00
449,125.00	290,718.00	419,446.00	0.00	45068	GRANT REVENUE	0.00	150,000.00	150,000.00	150,000.00	150,000.00
145,515.00	189,446.33	85,000.00	0.00	45075	CONFLAGRATION RECEIPTS	0.00	85,000.00	85,000.00	85,000.00	85,000.00
0.00	0.00	200.00	0.00	46024	HAZMAT RECEIPTS	0.00	200.00	200.00	200.00	200.00
131.50	0.00	4,500.00	0.00	46025	OUT OF DISTRICT CHARGES	0.00	1,200.00	1,200.00	1,200.00	1,200.00
2,844,583.97	2,920,747.84	2,961,722.00	0.00		REVENUES Totals:	0.00	2,876,594.00	2,876,594.00	2,876,594.00	2,876,594.00
2,844,583.97	2,920,747.84	2,961,722.00	0.00		REVENUES TOTALS:	0.00	2,876,594.00	2,876,594.00	2,876,594.00	2,876,594.00
				1	PERSONNEL SERVICES					
				01	PAYROLL RELATED EXP					
387,653.08	378,145.89	455,000.00	0.00	51001	PERSONNEL	7.16	515,740.00	515,740.00	515,740.00	515,740.00
0.00	0.00	1,500.00	0.00	51002	EXTRA PERSONNEL	0.00	1,500.00	1,500.00	1,500.00	1,500.00
19,491.06	18,428.01	26,000.00	0.00	51003	WORKERS COMP COVERAGE	0.00	26,000.00	26,000.00	26,000.00	26,000.00
45,468.66	40,064.20	45,000.00	0.00	51004	SOCIAL SECURITY	0.00	50,000.00	50,000.00	50,000.00	50,000.00
70,666.79	85,735.54	126,300.00	0.00	51005	GROUP HEALTH INSURANCE	0.00	126,000.00	126,000.00	126,000.00	126,000.00
12,104.89	11,046.99	15,000.00	0.00	51006	GROUP LIFE INSURANCE	0.00	15,000.00	15,000.00	15,000.00	15,000.00
99,535.45	74,300.85	130,000.00	0.00	51007	PERS	0.00	155,000.00	155,000.00	155,000.00	155,000.00
0.00	0.00	1,200.00	0.00	51008	UNEMPLOYMENT INSURANCE	0.00	12,500.00	12,500.00	12,500.00	12,500.00

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
72,600.22	30,708.57	35,000.00	0.00	51009	OVERTIME	0.00	35,000.00	35,000.00	35,000.00	35,000.00
112,320.55	96,238.34	70,000.00	0.00	51010	VOLUNTEERS	0.00	70,000.00	70,000.00	70,000.00	70,000.00
8,750.00	9,545.00	10,500.00	0.00	51012	MEDICAL SAVINGS PLAN	0.00	12,000.00	12,000.00	12,000.00	12,000.00
0.00	0.00	600.00	0.00	51013	DIRECTORS EXPENSES	0.00	600.00	600.00	600.00	600.00
828,590.70	744,213.39	916,100.00	0.00		PAYROLL RELATED EXP Totals:	7.16	1,019,340.00	1,019,340.00	1,019,340.00	1,019,340.00
				02	MATL SUPP & EXP					
2,342.65	3,263.88	3,500.00	0.00	61001	OFFICE SUPPLIES	0.00	3,500.00	3,500.00	3,500.00	3,500.00
7,980.49	7,660.48	8,500.00	0.00	61002	DUES AND SUBSCRIPTIONS	0.00	8,500.00	8,500.00	8,500.00	8,500.00
12,164.23	15,649.10	18,000.00	0.00	61003	CONTRACT SERVICES	0.00	18,000.00	18,000.00	18,000.00	18,000.00
12,149.19	13,606.87	16,000.00	0.00	61004	TELEPHONE	0.00	16,000.00	16,000.00	16,000.00	16,000.00
1,395.86	211.41	1,500.00	0.00	61005	POSTAGE AND FREIGHT	0.00	1,800.00	1,800.00	1,800.00	1,800.00
26,730.05	28,467.07	32,000.00	0.00	61006	UTILITIES	0.00	32,000.00	32,000.00	32,000.00	32,000.00
5,189.55	76.52	4,000.00	0.00	61007	ELECTION EXPENSES	0.00	5,000.00	5,000.00	5,000.00	5,000.00
11,498.01	14,209.43	15,000.00	0.00	61008	BUILDING MAINT./JANITORIAI	0.00	15,000.00	15,000.00	15,000.00	15,000.00
1.95	10.45	150.00	0.00	61009	LGIP FEES	0.00	100.00	100.00	100.00	100.00
7,250.00	7,500.00	8,000.00	0.00	61011	ANNUAL AUDIT	0.00	8,000.00	8,000.00	8,000.00	8,000.00
2,403.58	2,057.64	2,500.00	0.00	61012	EMPLOYEE RECOGNITION	0.00	2,500.00	2,500.00	2,500.00	2,500.00
1,223.72	1,523.00	1,500.00	0.00	61013	RECRUITING EXPENSE	0.00	1,500.00	1,500.00	1,500.00	1,500.00
830.12	1,381.72	2,000.00	0.00	61014	TRAINING SUPPLIES	0.00	2,000.00	2,000.00	2,000.00	2,000.00
21,685.57	27,426.45	25,000.00	0.00	61015	TRAINING EXPENSE	0.00	30,000.00	30,000.00	30,000.00	30,000.00
4,465.24	2,150.00	8,500.00	0.00	61016	CONFERENCE EXPENSE	0.00	6,000.00	6,000.00	6,000.00	6,000.00
2,473.86	1,739.52	3,000.00	0.00	61017	SHOP EXPENSE	0.00	3,000.00	3,000.00	3,000.00	3,000.00
2,682.19	4,452.27	3,000.00	0.00	61018	EMS SUPPLIES	0.00	4,000.00	4,000.00	4,000.00	4,000.00
41,988.50	44,029.00	46,000.00	0.00	61019	INSURANCE	0.00	50,000.00	50,000.00	50,000.00	50,000.00
4,373.69	4,225.21	5,000.00	0.00	61021	TRAVEL EXPENSE	0.00	5,000.00	5,000.00	5,000.00	5,000.00
2,733.54	4,655.52	6,500.00	0.00	61022	EQUIPMENT MAINTENANCE	0.00	6,500.00	6,500.00	6,500.00	6,500.00
7,221.30	3,797.67	8,000.00	0.00	61023	UNIFORM ALLOWANCE	0.00	7,500.00	7,500.00	7,500.00	7,500.00
22,163.77	22,719.51	30,000.00	0.00	61024	FUELS AND LUBRICANTS	0.00	28,000.00	28,000.00	28,000.00	28,000.00
103.98	562.18	750.00	0.00	61025	RURAL ADDRESSING	0.00	650.00	650.00	650.00	650.00
1,777.06	3,212.34	12,000.00	0.00	61026	RADIO MAINTENANCE	0.00	7,000.00	7,000.00	7,000.00	7,000.00
4,780.00	4,503.69	6,000.00	0.00	61027	COMPUTER MAINTENANCE	0.00	10,000.00	10,000.00	10,000.00	10,000.00
12,843.60	20,034.90	20,000.00	0.00	61031	LEGAL SERVICES	0.00	20,000.00	20,000.00	20,000.00	20,000.00

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
0.00	0.00	1,200.00	0.00	61032	FIREFIGHTING CHEMICALS	0.00	1,200.00	1,200.00	1,200.00	1,200.00
5,674.65	668.92	4,500.00	0.00	61033	APPLIANCES	0.00	4,500.00	4,500.00	4,500.00	4,500.00
4,322.23	4,910.58	7,500.00	0.00	61037	ADMINISTRATION SERVICES	0.00	40,000.00	40,000.00	40,000.00	40,000.00
1,723.15	1,361.54	5,000.00	0.00	61042	SAFETY/PROTECTIVE CLOTHING	0.00	6,000.00	6,000.00	6,000.00	6,000.00
5,225.75	6,522.85	8,500.00	0.00	61044	SMALL TOOLS AND EQUIPMENT	0.00	8,500.00	8,500.00	8,500.00	8,500.00
0.00	624.44	500.00	0.00	61045	HAZMAT SUPPLIES	0.00	500.00	500.00	500.00	500.00
65,867.43	68,831.46	77,000.00	0.00	61050	DISPATCH SERVICES	0.00	81,326.00	81,326.00	81,326.00	81,326.00
5,645.00	5,865.00	7,500.00	0.00	61055	MEDICAL MEMBERSHIPS	0.00	7,500.00	7,500.00	7,500.00	7,500.00
8,604.82	9,503.35	10,000.00	0.00	61056	HEALTH AND WELFARE	0.00	10,000.00	10,000.00	10,000.00	10,000.00
34,858.15	23,584.35	28,000.00	0.00	61057	VEHICLE MAINTENANCE	0.00	26,000.00	26,000.00	26,000.00	26,000.00
171.45	25.00	300.00	0.00	61060	MAJOR FIRE LOSS EXPENSE	0.00	500.00	500.00	500.00	500.00
462,420.04	283,105.69	451,790.00	0.00	61063	GRANT EXPENDITURES	0.00	165,000.00	165,000.00	165,000.00	165,000.00
8,140.50	10,365.37	12,000.00	0.00	61064	EQUIPMENT TESTING	0.00	12,000.00	12,000.00	12,000.00	12,000.00
2,178.70	1,952.44	2,500.00	0.00	61065	SCBA MAINTENANCE	0.00	2,500.00	2,500.00	2,500.00	2,500.00
32.37	0.00	500.00	0.00	61066	INVESTIGATIONS	0.00	500.00	500.00	500.00	500.00
1,999.73	927.45	1,200.00	0.00	61070	CONFLAGRATION EXPENSES	0.00	1,200.00	1,200.00	1,200.00	1,200.00
0.00	30.97	1,500.00	0.00	61092	FIRE PREVENTION SUPPLIES	0.00	1,500.00	1,500.00	1,500.00	1,500.00
1,345.50	1,345.50	1,500.00	0.00	61093	FIRE PREVENTION	0.00	1,500.00	1,500.00	1,500.00	1,500.00
270.00	1,081.94	14,000.00	0.00	61094	HEALTH/MEDICAL	0.00	14,000.00	14,000.00	14,000.00	14,000.00
1,167.76	1,102.25	4,000.00	0.00	61095	PROTECTIVE EQUIP MAINT	0.00	4,000.00	4,000.00	4,000.00	4,000.00
830,098.93	660,934.93	925,390.00	0.00		MATL SUPP & EXP Totals:	0.00	679,776.00	679,776.00	679,776.00	679,776.00
				03	CAPITAL OUTLAY					
4,813.90	128,541.86	25,000.00	0.00	71001	PROPERTY IMPROVEMENTS M	0.00	25,000.00	25,000.00	25,000.00	25,000.00
14,095.50	14,819.84	20,000.00	0.00	71002	PROTECTIVE EQUIPMENT	0.00	30,000.00	30,000.00	30,000.00	30,000.00
5,818.73	6,056.31	8,000.00	0.00	71003	MAJOR EQUIPMENT	0.00	10,000.00	10,000.00	10,000.00	10,000.00
13,651.57	18,222.79	10,000.00	0.00	71004	COMMUNICATION EQUIPMENT	0.00	8,500.00	8,500.00	8,500.00	8,500.00
2,810.82	5,645.50	6,755.00	0.00	71010	EQUIPMENT REPLACEMENT	0.00	8,000.00	8,000.00	8,000.00	8,000.00
12,629.70	10,961.25	10,000.00	0.00	71015	HOSE REPLACEMENT	0.00	7,500.00	7,500.00	7,500.00	7,500.00
8,151.78	972.86	12,000.00	0.00	71138	COMPUTER EXPENSE	0.00	12,000.00	12,000.00	12,000.00	12,000.00
44.99	3,608.00	6,000.00	0.00	71139	TRAINING EQUIPMENT	0.00	6,000.00	6,000.00	6,000.00	6,000.00
62,016.99	188,828.41	97,755.00	0.00		CAPITAL OUTLAY Totals:	0.00	107,000.00	107,000.00	107,000.00	107,000.00
				04	CONTINGENCY					

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
0.00	0.00	100,000.00	0.00	90001	CONTINGENCIES	0.00	135,000.00	135,000.00	135,000.00	135,000.00
0.00	0.00	100,000.00	0.00		CONTINGENCY Totals:	0.00	135,000.00	135,000.00	135,000.00	135,000.00
14,000.00	14,000.00	14,000.00	0.00	07 91025	TRANSFER OUT TRANSFER OUT (FUND 24)	0.00	14,000.00	14,000.00	14,000.00	14,000.00
95,000.00	106,387.00	105,000.00	0.00	91026	TRANSFER OUT (FUND 29)	0.00	120,000.00	120,000.00	120,000.00	120,000.00
45,000.00	107,000.00	75,000.00	0.00	91027	TRANSFER OUT (FUND 31)	0.00	48,000.00	48,000.00	48,000.00	48,000.00
154,000.00	227,387.00	194,000.00	0.00		TRANSFER OUT Totals:	0.00	182,000.00	182,000.00	182,000.00	182,000.00
45,911.39	47,093.00	48,306.00	0.00	08 93001	DEBT SERVICE LEASE PRINCIPAL	0.00	49,550.00	49,550.00	49,550.00	49,550.00
7,556.00	6,384.00	5,171.00	0.00	93002	LEASE INTEREST	0.00	3,928.00	3,928.00	3,928.00	3,928.00
53,467.39	53,477.00	53,477.00	0.00		DEBT SERVICE Totals:	0.00	53,478.00	53,478.00	53,478.00	53,478.00
1,928,174.01	1,874,840.73	2,286,722.00	0.00		EXPENDITURES TOTALS:	7.16	2,176,594.00	2,176,594.00	2,176,594.00	2,176,594.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
1,928,174.01	1,874,840.73	2,286,722.00	0.00		SECTION 2 EXPENSES	7.16	2,176,594.00	2,176,594.00	2,176,594.00	2,176,594.00
(1,928,174.01)	(1,874,840.73)	(2,286,722.00)	0.00		PERSONNEL SERVICES Totals:	(7.16)	(2,176,594.00)	(2,176,594.00)	(2,176,594.00)	(2,176,594.00)
0.00	0.00	675,000.00	0.00	5 05 92006	(No Description) UNAPPROPRIATED ENDING FUND BALANCE	0.00	700,000.00	700,000.00	700,000.00	700,000.00
0.00	0.00	675,000.00	0.00		UNAPPROPRIATED Totals:	0.00	700,000.00	700,000.00	700,000.00	700,000.00
0.00	0.00	675,000.00	0.00		EXPENDITURES TOTALS:	0.00	700,000.00	700,000.00	700,000.00	700,000.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	675,000.00	0.00		SECTION 2 EXPENSES	0.00	700,000.00	700,000.00	700,000.00	700,000.00
0.00	0.00	(675,000.00)	0.00		(No Description) Totals:	0.00	(700,000.00)	(700,000.00)	(700,000.00)	(700,000.00)

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
2,844,583.97	2,920,747.84	2,961,722.00	0.00		SECTION 1 REVENUES	0.00	2,876,594.00	2,876,594.00	2,876,594.00	2,876,594.00
1,928,174.01	1,874,840.73	2,961,722.00	0.00		SECTION 1 EXPENSES	7.16	2,876,594.00	2,876,594.00	2,876,594.00	2,876,594.00
916,409.96	1,045,907.11	0.00	0.00		FIRE SUPPRESSION FUND Totals:	(7.16)	0.00	0.00	0.00	0.00
2,844,583.97	2,920,747.84	2,961,722.00	0.00		REPORT REVENUES	0.00	2,876,594.00	2,876,594.00	2,876,594.00	2,876,594.00
1,928,174.01	1,874,840.73	2,961,722.00	0.00		REPORT EXPENSES	7.16	2,876,594.00	2,876,594.00	2,876,594.00	2,876,594.00
916,409.96	1,045,907.11	0.00	0.00		REPORT TOTALS:	(7.16)	0.00	0.00	0.00	0.00

# SILVERTON FIRE DISTRICT

## 2020 - 2021

### Fund 29: Reserve Fund Summary

The Board of Directors started this fund on May 11, 2010 for the purpose of accumulating funds to purchase fire apparatus, equipment, buildings and property maintenance as needed. Under Local Budget Law, a reserve fund is the appropriate way to save money from year to year (ORS 294.346; 280.050). Expenditures can be appropriated and are made directly from the reserve fund. At least every 10 years after the establishment of a reserve fund, the governing body must review the fund to decide if it should be continued or abolished. This fund will be reviewed at the May 14, 2020 regular board meeting.

We are proposing to transfer \$120,000 to the Reserve Fund. We propose to expense \$15,000 to outfit the SUV command vehicle purchased in last year's budget.

29-0-30000	BEGINNING FUND BALANCE	\$346,377
29-0-45025	TRANSFER IN FROM FUND 25	<u>\$120,000</u>
	<b><i>FUND 29 TOTAL REVENUE</i></b>	<b><i>\$466,377</i></b>
29-1-71010	APPARATUS RESERVE	<u>\$15,000</u>
29-5-92006	<b><i>FUND 29 RESERVED BALANCE</i></b>	<b><i>\$451,377</i></b>

# General Ledger

## Budget Analysis

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 Fiscal Year: 2021



### ADOPTED 2020-2021 BUDGET

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
				29	RESERVE					
				R1	REVENUES					
166,200.53	344,797.17	406,184.00	0.00	30000	FUND BALANCE	0.00	346,377.00	346,377.00	346,377.00	346,377.00
70,059.03	0.00	0.00	0.00	45014	DONATIONS	0.00	0.00	0.00	0.00	0.00
95,000.00	106,387.00	105,000.00	0.00	45025	TRANSFER IN (FUND 25)	0.00	120,000.00	120,000.00	120,000.00	120,000.00
13,537.61	0.00	0.00	0.00	45075	CONFLAGRATION RECIEPTS	0.00	0.00	0.00	0.00	0.00
344,797.17	451,184.17	511,184.00	0.00		REVENUES Totals:	0.00	466,377.00	466,377.00	466,377.00	466,377.00
344,797.17	451,184.17	511,184.00	0.00		REVENUES TOTALS:	0.00	466,377.00	466,377.00	466,377.00	466,377.00
				1	(No Description)					
				03	CAPITAL OUTLAY					
0.00	16,662.45	20,000.00	0.00	71003	EQUIPMENT RESERVE	0.00	0.00	0.00	0.00	0.00
0.00	23,145.00	150,000.00	0.00	71010	APPARATUS RESERVE	0.00	15,000.00	15,000.00	15,000.00	15,000.00
0.00	39,807.45	170,000.00	0.00		CAPITAL OUTLAY Totals:	0.00	15,000.00	15,000.00	15,000.00	15,000.00
0.00	0.00	0.00	0.00	04	CONTINGENCY					
0.00	0.00	0.00	0.00	90001	CONTINGENCIES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		CONTINGENCY Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	05	UNAPPROPRIATED					
0.00	0.00	0.00	0.00	92006	RESERVE FUND FIRE	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		UNAPPROPRIATED Totals:	0.00	0.00	0.00	0.00	0.00
0.00	39,807.45	170,000.00	0.00		EXPENDITURES TOTALS:	0.00	15,000.00	15,000.00	15,000.00	15,000.00

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	39,807.45	170,000.00	0.00		SECTION 2 EXPENSES	0.00	15,000.00	15,000.00	15,000.00	15,000.00
0.00	(39,807.45)	(170,000.00)	0.00		(No Description) Totals:	0.00	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)
0.00	0.00	341,184.00	0.00	5 05 92006	(No Description) UNAPPROPRIATED ENDING FUND BALANCE	0.00	451,377.00	451,377.00	451,377.00	451,377.00
0.00	0.00	341,184.00	0.00		UNAPPROPRIATED Totals:	0.00	451,377.00	451,377.00	451,377.00	451,377.00
0.00	0.00	341,184.00	0.00		EXPENDITURES TOTALS:	0.00	451,377.00	451,377.00	451,377.00	451,377.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	341,184.00	0.00		SECTION 2 EXPENSES	0.00	451,377.00	451,377.00	451,377.00	451,377.00
0.00	0.00	(341,184.00)	0.00		(No Description) Totals:	0.00	(451,377.00)	(451,377.00)	(451,377.00)	(451,377.00)
344,797.17	451,184.17	511,184.00	0.00		SECTION 1 REVENUES	0.00	466,377.00	466,377.00	466,377.00	466,377.00
0.00	39,807.45	511,184.00	0.00		SECTION 1 EXPENSES	0.00	466,377.00	466,377.00	466,377.00	466,377.00
344,797.17	411,376.72	0.00	0.00		RESERVE Totals:	0.00	0.00	0.00	0.00	0.00
344,797.17	451,184.17	511,184.00	0.00		REPORT REVENUES	0.00	466,377.00	466,377.00	466,377.00	466,377.00
0.00	39,807.45	511,184.00	0.00		REPORT EXPENSES	0.00	466,377.00	466,377.00	466,377.00	466,377.00
344,797.17	411,376.72	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

# SILVERTON FIRE DISTRICT

## 2020 - 2021

### Fund 30: Capital Projects Fund Summary

Capital Improvement Fund 30 was created for expenditure of 2015 Bond sale proceeds. As the end draws near with bond projects, we have had unavoidable delays with final construction projects due to timing and avoidance of the busy season in order to get more contractors to bid. With these delays, we needed to address the yield on the investment of unspent bond proceeds that had to be restricted to the bond yield of 2.24815% after November 17, 2018, the third anniversary of the bond sale closing. If the bond yield is lower than the market rate for the investment of the proceeds, the federal government has a program called State and Local Government Series (SLGS) which allows them to provide a municipality with a below market interest rate. To address this issue, we worked with Zions Bank and Wedbush Finance to structure four SLGS certificates of deposit type investments. They are structured to mature at various dates as follows: 8/1/2019 \$148,983, 9/1/2019 \$99,172, 10/1/2019 \$111,671. They are designed to yield 1.701%, 1.715%, and 1.730%, keeping the proceed yield restricted to below the bond yield of 2.24815%. The final bond projects are as follows:

**Property Improvements Major: \$132,798**

Finish parking lot improvements, parking lot seal coat and landscaping. Install covered vehicle area behind Station 1 warehouse which will include design, site prep, and construction. Purchase generator to include installation.

30-0-30000	BEGINNING FUND BALANCE	\$132,698
30-0-41002	INTEREST EARNED	\$100
30-0-41003	MISC RECEIPTS	\$0
	<b><i>FUND 30 TOTAL REVENUE</i></b>	<b><i>\$132,798</i></b>
30-3-71001	PROPERTY IMPROVEMENTS MAJOR	\$132,798
30-3-71005	RESCUE EQUIPMENT	\$0
30-3-71006	MAJOR EQUIPMENT	\$0
30-3-71008	SCOTTS MILLS STATION	\$0
	<b><i>FUND 30 TOTAL EXPENSES</i></b>	<b><i>\$132,798</i></b>
30-5-92006	<b><i>FUND 30 ENDING BALANCE</i></b>	<b><i>\$0</i></b>

# General Ledger

## Budget Analysis

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 Fiscal Year: 2021



### ADOPTED 2020-2021 BUDGET

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
				30	2015 CAPITAL IMPROVEMENT					
				A1	CASH IN BANK					
0.00	496,205.29	0.00	0.00	11023	ZION BANK/SAVINGS	0.00	0.00	0.00	0.00	0.00
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0.00	496,205.29	0.00	0.00		CASH IN BANK Totals:	0.00	0.00	0.00	0.00	0.00
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0.00	496,205.29	0.00	0.00		ASSETS TOTALS:	0.00	0.00	0.00	0.00	0.00
				R1	REVENUES					
633,613.17	566,440.14	359,827.00	0.00	30000	FUND BALANCE	0.00	132,698.00	132,698.00	132,698.00	132,698.00
11,817.26	9,891.77	1,000.00	0.00	41002	INTEREST EARNED	0.00	100.00	100.00	100.00	100.00
0.00	0.00	67,000.00	0.00	41003	MISC. RECIEPTS	0.00	0.00	0.00	0.00	0.00
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645,430.43	576,331.91	427,827.00	0.00		REVENUES Totals:	0.00	132,798.00	132,798.00	132,798.00	132,798.00
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645,430.43	576,331.91	427,827.00	0.00		REVENUES TOTALS:	0.00	132,798.00	132,798.00	132,798.00	132,798.00
				2	(No Description)					
				02	MATL SUPP & EXP					
0.00	3,500.00	0.00	0.00	61008	LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	91020	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<hr/>										
0.00	3,500.00	0.00	0.00		MATL SUPP & EXP Totals:	0.00	0.00	0.00	0.00	0.00
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0.00	3,500.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
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0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
<hr/>										
0.00	3,500.00	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
<hr/>										
0.00	(3,500.00)	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
				3	(No Description)					
				03	CAPITAL OUTLAY					
507.75	102,757.87	221,827.00	0.00	71001	PROPERTY IMPROVEMENTS M	0.00	132,798.00	132,798.00	132,798.00	132,798.00
46,165.50	0.00	0.00	0.00	71002	ENGINES	0.00	0.00	0.00	0.00	0.00
11,236.15	0.00	0.00	0.00	71003	SCBA	0.00	0.00	0.00	0.00	0.00
2,629.23	0.00	41,000.00	0.00	71005	RESCUE EQUIPMENT	0.00	0.00	0.00	0.00	0.00
0.00	1,433.98	145,000.00	0.00	71006	MAJOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00
7,680.00	0.00	20,000.00	0.00	71008	SCOTTS MILLS STATION	0.00	0.00	0.00	0.00	0.00
6,202.11	32,042.98	0.00	0.00	71009	SILVERTON MAIN STATION	0.00	0.00	0.00	0.00	0.00
4,569.55	0.00	0.00	0.00	71011	DRILL TOWER & GROUNDS	0.00	0.00	0.00	0.00	0.00
78,990.29	136,234.83	427,827.00	0.00		CAPITAL OUTLAY Totals:	0.00	132,798.00	132,798.00	132,798.00	132,798.00
78,990.29	136,234.83	427,827.00	0.00		EXPENDITURES TOTALS:	0.00	132,798.00	132,798.00	132,798.00	132,798.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
78,990.29	136,234.83	427,827.00	0.00		SECTION 2 EXPENSES	0.00	132,798.00	132,798.00	132,798.00	132,798.00
(78,990.29)	(136,234.83)	(427,827.00)	0.00		(No Description) Totals:	0.00	(132,798.00)	(132,798.00)	(132,798.00)	(132,798.00)
				4	(No Description)					
				04	CONTINGENCY					
0.00	0.00	0.00	0.00	90001	CONTINGENCIES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		CONTINGENCY Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00
				5	(No Description)					
				05	UNAPPROPRIATED					

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
0.00	0.00	0.00	0.00	92006	ENDING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		UNAPPROPRIATED Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00
645,430.43	576,331.91	427,827.00	0.00		SECTION 1 REVENUES	0.00	132,798.00	132,798.00	132,798.00	132,798.00
78,990.29	139,734.83	427,827.00	0.00		SECTION 1 EXPENSES	0.00	132,798.00	132,798.00	132,798.00	132,798.00
566,440.14	436,597.08	0.00	0.00		2015 CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
645,430.43	576,331.91	427,827.00	0.00		REPORT REVENUES	0.00	132,798.00	132,798.00	132,798.00	132,798.00
78,990.29	139,734.83	427,827.00	0.00		REPORT EXPENSES	0.00	132,798.00	132,798.00	132,798.00	132,798.00
566,440.14	436,597.08	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

# SILVERTON FIRE DISTRICT

## 2020 - 2021

### Fund 31: Personnel Expense Reserve Summary

The Board of Directors created this fund at their April 12, 2016 meeting for the purpose of providing resources to accumulate funds to pay for unforeseen, non-ordinary personnel costs, and for payment of accrued employee benefits when an employee leaves the service of the district.

Money budgeted in this fund represents existing and anticipated liabilities for employee accrued vacation along with related expenses for workers compensation, social security, pension contributions and unemployment benefits assessment. In addition, the District has four (4) employees that have the potential of retiring in the next nine (9) years that would create a liability for accrued vacation payouts and payroll related expenses.

This fund will also be used to set aside funds to pay for retiree health insurance premiums. We will be budgeting for two retirees that currently have 90% of their health insurance premiums paid for in the amount of \$15,373 for fiscal year 20-21. This amount will be expensed directly from the fund along with their contribution of \$10,449.

The Fire District is a reimbursing employer for unemployment benefits and this fund can be used to set aside funds for payment of unemployment claims when needed.

Money for this fund is transferred from General Fund 25. This year we are transferring \$48,000 into the fund. We will be expensing approximately \$25,822 to pay for retiree health insurance premiums which will leave a balance of \$230,365 in Reserve Fund 31 for fiscal year 2021.

31-0-30000	BEGINNING FUND BALANCE	\$197,738
31-0-45008	MISC RECEIPTS	\$10,449
31-0-45025	TRANSFER IN FROM FUND 25	\$48,000
	<b><i>FUND 31 TOTAL REVENUE</i></b>	<b><i>\$256,187</i></b>
31-1-51005	RETIREE HEALTH INSURANCE	\$25,822
31-5-92006	<b><i>FUND 31 ENDING BALANCE</i></b>	<b><i>\$230,365</i></b>

# General Ledger

## Budget Analysis

User: candace  
 Printed: 06/10/2020 - 12:50PM  
 Fiscal Year: 2021



### ADOPTED 2020-2021 BUDGET

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
				31	PERSONNEL EXPENSE RESERV					
				R1	REVENUES					
14,060.66	52,729.75	98,928.00	0.00	30000	FUND BALANCE	0.00	197,738.00	197,738.00	197,738.00	197,738.00
15,306.97	11,487.08	12,035.00	0.00	45008	MISC RECEIPTS	0.00	10,449.00	10,449.00	10,449.00	10,449.00
45,000.00	107,000.00	75,000.00	0.00	45025	TRANSFER IN (FUND 25)	0.00	48,000.00	48,000.00	48,000.00	48,000.00
<hr/>	<hr/>	<hr/>	<hr/>							
74,367.63	171,216.83	185,963.00	0.00		REVENUES Totals:	0.00	256,187.00	256,187.00	256,187.00	256,187.00
<hr/>	<hr/>	<hr/>	<hr/>							
74,367.63	171,216.83	185,963.00	0.00		REVENUES TOTALS:	0.00	256,187.00	256,187.00	256,187.00	256,187.00
				1	(No Description)					
				01	PAYROLL RELATED EXP					
21,637.88	33,743.60	35,390.00	0.00	51005	RETIREE HEALTH INSURANCE	0.00	25,822.00	25,822.00	25,822.00	25,822.00
<hr/>	<hr/>	<hr/>	<hr/>							
21,637.88	33,743.60	35,390.00	0.00		PAYROLL RELATED EXP Totals:	0.00	25,822.00	25,822.00	25,822.00	25,822.00
<hr/>	<hr/>	<hr/>	<hr/>							
21,637.88	33,743.60	35,390.00	0.00		EXPENDITURES TOTALS:	0.00	25,822.00	25,822.00	25,822.00	25,822.00
<hr/>	<hr/>	<hr/>	<hr/>							
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
21,637.88	33,743.60	35,390.00	0.00		SECTION 2 EXPENSES	0.00	25,822.00	25,822.00	25,822.00	25,822.00
<hr/>	<hr/>	<hr/>	<hr/>							
(21,637.88)	(33,743.60)	(35,390.00)	0.00		(No Description) Totals:	0.00	(25,822.00)	(25,822.00)	(25,822.00)	(25,822.00)
<hr/>	<hr/>	<hr/>	<hr/>							
				2	(No Description)					
				02	MATL SUPP & EXP					
0.00	0.00	0.00	0.00	91020	RESERVE TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
0.00	0.00	0.00	0.00	91025	RESERVE TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
0.00	0.00	0.00	0.00		MATL SUPP & EXP Totals:	0.00	0.00	0.00	0.00	0.00

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	150,573.00	0.00	5 09 92006	(No Description) RESERVED FOR FUTURE PERSONNEL RESERVE	0.00	230,365.00	230,365.00	230,365.00	230,365.00
0.00	0.00	150,573.00	0.00		RESERVED FOR FUTURE Totals:	0.00	230,365.00	230,365.00	230,365.00	230,365.00
0.00	0.00	150,573.00	0.00		EXPENDITURES TOTALS:	0.00	230,365.00	230,365.00	230,365.00	230,365.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	150,573.00	0.00		SECTION 2 EXPENSES	0.00	230,365.00	230,365.00	230,365.00	230,365.00
0.00	0.00	(150,573.00)	0.00		(No Description) Totals:	0.00	(230,365.00)	(230,365.00)	(230,365.00)	(230,365.00)
74,367.63	171,216.83	185,963.00	0.00		SECTION 1 REVENUES	0.00	256,187.00	256,187.00	256,187.00	256,187.00
21,637.88	33,743.60	185,963.00	0.00		SECTION 1 EXPENSES	0.00	256,187.00	256,187.00	256,187.00	256,187.00
52,729.75	137,473.23	0.00	0.00		PERSONNEL EXPENSE RESERV	0.00	0.00	0.00	0.00	0.00

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
74,367.63	171,216.83	185,963.00	0.00		REPORT REVENUES	0.00	256,187.00	256,187.00	256,187.00	256,187.00
21,637.88	33,743.60	185,963.00	0.00		REPORT EXPENSES	0.00	256,187.00	256,187.00	256,187.00	256,187.00
52,729.75	137,473.23	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00



AFFIDAVIT OF PUBLICATION

SILVERTON FIRE DISTRICT
819 RAILWAY AVE NE
SILVERTON, OR 97381

I Kathleen Allen
being first duly sworn, dispose and say that I am the
principal clerk of the Statesman Journal, Silverton
Appeal and Stayton Mail newspapers of general
circulation as defined by Sections 193.010 to
193.110, Oregon revised Statutes; printed and
Published at Salem in the aforesaid county and
state; that this Public Notice is printed copy of which
is hereby annexed, was published in the entire issue
of said newspaper in the following issues -

05/27/2020

Dated this 27 day of May, 2020

Kathleen Allen
Public Notice Clerk

Subscribed and sworn to me this

Shelly Hora
Notary Public for State of Wisconsin, Brown County

Notary Expires on 8-25-23

Ad#:0004204236

P O :

This is not an invoice

# of Affidavits 1

SHELLY HORA
Notary Public
State of Wisconsin

A public meeting of the Silverton Fire District will be held on June 9, 2020 at 7:00 pm at 819 Rail Way NE, Silverton, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Silverton Fire District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 819 Rail Way NE, Silverton, Oregon, between the hours of 8:00 a.m. and 5:00 p.m. or online at www.silvertonfire.com. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Bill Miles, Fire Chief/Budget Officer Telephone: (503) 873-5328 Email: billmiles@silvertonfire.com

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2018-2019	Adopted Budget This Year 2019-2020	Approved Budget Next Year 2020-2021
Beginning Fund Balance/Net Working Capital	1,888,316	1,764,939	1,681,813
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	189,696	89,950	86,650
Federal, State & all Other Grants, Gifts, Allocations & Donations	290,913	420,446	151,000
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	227,387	194,000	182,000
All Other Resources Except Current Year Property Taxes	126,459	191,614	144,853
Current Year Property Taxes Estimated to be Received	1,739,134	1,783,189	1,865,420
<b>Total Resources</b>	<b>4,461,905</b>	<b>4,444,138</b>	<b>4,111,736</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	791,957	965,490	1,059,162
Materials and Services	664,435	925,390	679,776
Capital Outlay	364,871	695,582	254,798
Contract Service	370,546	380,090	384,353
Interfund Transfers	227,387	194,000	182,000
Contingencies	0	100,000	135,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	2,042,709	1,183,586	1,416,647
<b>Total Requirements</b>	<b>4,461,905</b>	<b>4,444,138</b>	<b>4,111,736</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program			
FTE for that unit or program			
Fire and EMS Services	4,461,905	4,444,138	4,111,736
FTE	7.16	7.16	8
of Allocated to Organizational Unit or Program			
FTE			
<b>Total Requirements</b>	<b>4,461,905</b>	<b>4,444,138</b>	<b>4,111,736</b>
<b>Total FTE</b>	<b>7.16</b>	<b>7.16</b>	<b>8</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***  
 The General Fund is estimated to have an overall decrease in revenues and expenditures by 3%. Personnel Services include funding for existing 7 FTE and two new half-time positions bringing the total to 8 FTE. No change in sources of funding.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2018-2019	Rate or Amount Imposed This Year 2019-2020	Rate or Amount Approved Next Year 2020-2021
Permanent Rate Levy (rate limit 1.0397 per \$1,000)	1.0397	1.0397	1.0397
Local Option Levy			
Levy For General Obligation Bonds	\$333,056.00	\$343,442.00	\$365,780.00

STATEMENT OF INDEBTEDNESS	
LONG TERM DEBT	Estimated Debt Outstanding on July 1.
General Obligation Bonds	\$3,677,350
Other Bonds	
Other Borrowings	\$106,048
<b>Total</b>	<b>\$3,783,398</b>
	Estimated Debt Authorized, But Not Incurred on July 1



FIRE SUPPRESSION & EMS VOLUNTEERS SERVING THE SILVERTON FIRE DISTRICT

*"Proudly Volunteering Since 1883"*

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Board

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# Notice of Budget Committee Meeting

April 21, 2020

A public meeting of the Budget Committee of the Silverton Fire District, Marion and Clackamas Counties, State of Oregon, to discuss the budget for fiscal year July 01, 2020 to June 30, 2021 will be held virtually through Zoom. The meeting will take place on Tuesday, May 19, 2020, at 7:00 p.m. To obtain the meeting ID and password for the Zoom meeting, please refer to the bottom of this page or call the Silverton Fire District office at (971) 370-0408. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Please consider submitting written comments to [candacecantu@silvertonfire.com](mailto:candacecantu@silvertonfire.com) by 5:00 p.m. on Tuesday, May 19th. Comments received will be shared with the Budget Committee before the meeting and included in the record.

This public notice can also be found on the Silverton Fire District's website at [www.silvertonfire.com](http://www.silvertonfire.com). A copy of the proposed 2020-2021 budget document may be inspected or obtained on or after May 12, 2020 by calling the Silverton Fire District office at (971) 370-0408 or via email at [candacecantu@silvertonfire.com](mailto:candacecantu@silvertonfire.com). Please call (971) 370-0408 if you require accommodations to fully participate in the meeting.

Topic: Budget Committee Meeting  
Time: May 19, 2020 07:00 PM Pacific Time (US and Canada)

<https://zoom.us/j/91018840938?pwd=NEtpMG1uaWpmZHZleUdXcjVldTJWdz09>  
Meeting ID: 910 1884 0938  
Password: 441048

Dial by your location  
1 (669) 900-6833 US (San Jose)



## Featured Posts

I'm busy working on my blog posts. Watch this space!

## Archives

### Archive

- September 2020 (3)
- August 2020 (1)
- July 2020 (2)
- June 2020 (2)
- May 2020 (1)
- April 2020 (2)
- March 2020 (2)
- February 2020 (1)
- January 2020 (1)
- November 2019 (1)
- October 2019 (1)
- September 2019 (2)
- August 2019 (1)
- July 2019 (3)
- June 2019 (1)

**AFFIDAVIT OF PUBLICATION**

**SILVERTON FIRE DIST - LEGALS  
819 RAILWAY AVE NE  
SILVERTON, OR 97381**

**PUBLIC NOTICE**

**Notice of Budget Committee Meeting**

A public meeting of the Budget Committee of the Silverton Fire District, Marion and Clackamas Counties, State of Oregon, to discuss the budget for fiscal year July 01, 2020 to June 30, 2021 will be held virtually through Zoom. The meeting will take place on Tuesday, May 19, 2020, at 7:00 p.m. To obtain the meeting ID and password for the Zoom meeting, please refer to our website or call the Silverton Fire District office at (971) 370-0408. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Please consider submitting written comments to canda.cecantu@silvertonfire.com by 5:00 p.m. on Tuesday, May 19th. Comments received will be shared with the Budget Committee before the meeting and included in the record.

This public notice can also be found on the Silverton Fire District's website at www.silvertonfire.com. A copy of the proposed 2020-2021 budget document may be inspected or obtained on or after May 12, 2020 by calling the Silverton Fire District office at (971) 370-0408 or via email at canda.cecantu@silvertonfire.com. Please call (971) 370-0408 if you require accommodations to fully participate in the meeting.

Silverton Appeal April 29, 2020

I, Kathleen Allen  
being first duly sworn, depose and say that I am the principal clerk of the Statesman Journal, Silverton Appeal and Stayton Mail newspapers of general circulation as defined by Sections 193.010 to 193.110, Oregon revised Statutes; printed and Published at Salem in the aforesaid county and state; that this Public Notice is printed copy of which is hereby annexed, was published in the entire issue of said newspaper in the following issues -

04/29/2020

Dated this 29 day of April, 2020

Kathleen Allen  
Public Notice Clerk

Subscribed and sworn to me this

Shelly Hora  
Notary Public for State of Wisconsin, Brown County

Notary Expires on 8-25-23

Ad#:0004163381  
P O : Budget Mtg  
**This is not an invoice**  
# of Affidavits 1

SHELLY HORA  
Notary Public  
State of Wisconsin

# Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

# FORM LB-50 2020-2021

To assessor of Marion & Clackamas County

Check here if this is an amended form.

- Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The Silverton Fire District has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Marion & Clackamas County. The property tax, fee, charge or assessment is categorized as stated by this form.

**819 Rail Way NE** Mailing Address of District  
**Silverton** City  
**OR** State  
**97381** ZIP code  
**06/09/2020** Date  
**Bill Miles** Contact Person  
**Fire Chief/Budget Officer** Title  
**(503) 873-5328** Daytime Telephone  
**billmiles@silvertonfire.com** Contact Person E-Mail

### CERTIFICATION - You must check one box if your district is subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.  
 The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

### PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits		
		Rate -or- Dollar Amount		
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . . . .	1	1.0397	<b>Excluded from Measure 5 Limits Dollar Amount of Bond Levy</b>
2.	Local option operating tax . . . . .	2	0	
3.	Local option capital project tax . . . . .	3	0	
4.	City of Portland Levy for pension and disability obligations . . . . .	4	0	
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 . . . . .	5a.	0	
5b.	Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001 . . . . .	5b.	365,780	
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .	5c.	<b>365,780</b>	

### PART II: RATE LIMIT CERTIFICATION

6.	Permanent rate limit in dollars and cents per \$1,000 . . . . .	6	<b>1.0397</b>
7.	Election date when your new district received voter approval for your permanent rate limit . . . . .	7	
8.	Estimated permanent rate limit for newly merged/consolidated district . . . . .	8	

### PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

### Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES\*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

\*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

\*\*The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

# SILVERTON FIRE DISTRICT

## MINUTES

*DRAFTED FOR APPROVAL, SUBJECT TO CHANGE AND/OR CORRECTION*

**BUDGET COMMITTEE MEETING: May 19, 2020 at 7:00P.M.**

### **Silverton Station 1**

#### **I. ROLL CALL**

Les Von Flue, President  
Stacy Palmer, Secretary/Treasurer  
Bob Van Epps, Director  
Robert Mengucci, Director

John Bock, Committee Member  
Jon Debo, Committee Member  
Gordy Jensen, Committee Member  
Mike Kohl, Committee Member  
Joe Pelletier, Committee Member

#### **IN ATTENDANCE**

Chief Bill Miles, Budget Officer  
Jim Terhaar, Battalion Chief  
Andrew Terhaar, Firefighter

Ed Grambusch, Assistant Chief  
Candace Cantu, Office Administrator

#### **II. CALL MEETING TO ORDER**

Board President Les Von Flue called the meeting to order at 7:00 p.m. and led the group in the pledge of allegiance.

#### **III. INTRODUCTIONS**

The meeting was held via Zoom, therefore introductions did not need to be made by each individual present for the budget meeting.

#### **IV. BUDGET COMMITTEE CHAIR ELECTIONS**

President Von Flue opened nominations for Committee Chairman. Secretary-Treasurer Palmer nominated President Von Flue for Chairman. Committee Member Pelletier seconded the nomination. The Committee elected Les Von Flue as Budget Committee Chairman unanimously.

#### **V. GOALS FOR 2020-2021 BUDGET**

Chairman Von Flue allowed Chief Miles to review the budget message with the committee. With no questions from the committee, Chairman Von Flue proceeded with the individual fund reviews.

#### **VI. FUNDS REVIEW**

President Von Flue explained that anyone at any time could ask for clarification, state questions or recommend changes to the budget during the meeting. Chairman Von Flue turned the budget meeting over to Budget Officer Miles who summarized the purpose of each fund.

**Fund 22 - Debt Service**

Budget Officer Miles explained that the fund is used to repay the District's bond liability. The fund is used to issue payments for the 2015 Bond that was passed on May 19, 2015. No questions were brought forth by the Budget Committee.

<b>Proposed Revenue</b>	<b>\$365,780</b>
Bond Principal Expense	\$260,000
Bond Interest Expense	\$70,875
<u>Unappropriated Ending Fund Balance</u>	<u>\$34,905</u>
<b>Fund 22 Total</b>	<b>\$365,780</b>

**Fund 24 - Volunteer Incentive Plan**

Budget Officer Miles explained that this fund was established for the purpose of providing the volunteer members of the District an incentive benefit to recognize activity and years of service. The money for Fund 24 is transferred from Fund 25. Budget Officer Miles stated that under the current requirements, members must meet a minimum number of drills in order to qualify. No questions were brought forth by the Budget Committee.

<b>Proposed Revenue</b>	<b>\$14,000</b>
<u>Payroll Related Expenses</u>	<u>\$14,000</u>
<b>Fund 24 Total</b>	<b>\$14,000</b>

**Fund 25 – General Fund**

Budget Officer Miles reviewed the information presented in General Fund 25 with the Budget Committee members. Budget Committee members had various questions and requested clarifications about individual line items.

<b>Proposed Revenue</b>	<b>\$2,876,594</b>
Payroll Related Expenses	\$1,019,340
Material Supplies & Expenses	\$679,776
Capital Outlay	\$107,000
Contingencies	\$135,000
Transfer Out (Fund 24)	\$14,000
Transfer Out (Fund 29)	\$120,000
Transfer Out (Fund 31)	\$48,000
Fund 25 Debt Service	\$53,478
<i>Lease Principal \$49,550</i>	
<i>Lease Interest \$3,928</i>	
<u>Unappropriated Ending Fund Balance</u>	<u>\$700,000</u>
<b>Fund 25 Total</b>	<b>\$2,876,594</b>

**Fund 29 - Reserve Fund**

Budget Officer Miles reviewed the information presented in Fund 29, the Reserve Fund, with the Budget Committee members. Budget Committee members requested clarification about individual line items and future projects.

<b>Beginning Balance</b>	<b>\$346,377</b>
Transfer in Revenue Fund 25	\$120,000
Equipment Expense	\$0
<u>Apparatus Expense</u>	<u>\$15,000</u>
<b>Reserved for Future Expenditure</b>	<b>\$451,377</b>

**Fund 30 – Capital Projects**

Budget Officer Miles reviewed the information presented in Fund 30, the Capital Projects Fund, with the Budget Committee members. No questions were brought forth by the Budget Committee.

<b>Proposed Revenue</b>	<b>\$132,798</b>
<u>Capital Outlay Expense</u>	<u>\$132,798</u>
<b>Fund 30 Total</b>	<b>\$0</b>

**Fund 31 – Personnel Expense Reserve**

Budget Officer Miles reviewed the information presented in Fund 31, the Personnel Expense Reserve Fund, with the Budget Committee members. No questions were brought forth by the Budget Committee.

<b>Proposed Revenue</b>	<b>\$256,187</b>
<u>Payroll Related Expenses</u>	<u>\$25,822</u>
<b>Reserved for Future Expenditure</b>	<b>\$230,365</b>

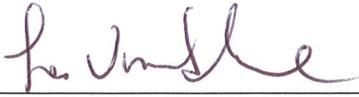
**VII COMMITTEE TOTAL BUDGET VOTE**

Committee Member Debo made the motion that the Budget Committee approve the 2020-2021 fiscal year budget as presented, Funds 22, 24, 25, 29, 30, 31 and the property taxes it contains at the rate of \$1.0397 per \$1,000 of value for operating purposes and in the amount of \$365,780 for general obligation bond debt service. Committee Member Kohl seconded the motion. The motion passed unanimously.

**VIII ADJOURNMENT**

With no further business to come before the committee, President Von Flue closed the meeting at 7:55 p.m. on May 19, 2020.

Approved this 9<sup>th</sup> day of June, 2019.



President

Minutes recorded and prepared by Candace Cantu

**SILVERTON FIRE DISTRICT  
RESOLUTION No. 20-347**

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of Directors of the Silverton Rural Fire Protection District hereby adopts the budget for fiscal year 2020-2021 Debt Service Fund, Volunteer Incentive Plan Fund, General Fund, Capital Reserve Fund, Capital Projects and Personnel Expense Reserve Fund in the total amount of \$4,111,736\*. This budget is now on file at the Marion County and Clackamas County Assessor's Offices.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2020, for the following purposes:

**Debt Service (Fund 22)**

Debt Service.....	\$ 330,875.00
<b>Total.....</b>	<b>\$ 330,875.00</b>

**Volunteer Incentive Plan (Fund 24)**

Fire and EMS Services	
Personnel Services.....	\$ 14,000.00
<b>Total.....</b>	<b>\$ 14,000.00</b>

**General Fund (Fund 25)**

Fire and EMS Services	
Personnel Services.....	\$ 1,019,340.00
Materials & Services.....	\$ 679,776.00
Capital Outlay.....	\$ 107,000.00
Debt Service.....	\$ 53,478.00
Transfers Out.....	\$ 182,000.00
Contingency.....	\$ 135,000.00
<b>Total.....</b>	<b>\$ 2,176,594.00</b>

**Capital Reserve (Fund 29)**

Fire and EMS Services	
Capital Outlay.....	\$ 15,000.00
<b>Total.....</b>	<b>\$ 15,000.00</b>

**Capital Projects (Fund 30)**

Fire and EMS Services	
Capital Outlay.....	\$ 132,798.00
<b>Total.....</b>	<b>\$ 132,798.00</b>

**Personnel Expense Reserve (Fund 31)**

Fire and EMS Services	
Personnel Services.....	\$ 25,822.00
<b>Total.....</b>	<b>\$ 25,822.00</b>

<b>Total APPROPRIATIONS, All Funds . . .</b>	<b>\$ 2,695,089.00</b>
Total Unappropriated and Reserve Amounts, All Funds . . .	\$ 1,416,647.00
<b>TOTAL ADOPTED BUDGET . . .</b>	<b>\$ 4,111,736.00 *</b>

**RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2020 - 2021 : (1) at the rate of \$ 1.0397 per \$1000 of assessed value for permanent rate tax; (2) In the amount of \$365,780 for debt service on general obligation bonds;

**RESOLUTION CATEGORIZING THE TAX**

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

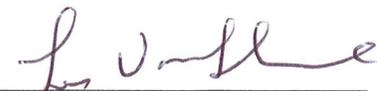
**Subject to the General Government Limitation**

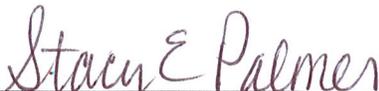
Permanent Rate Tax..... \$ 1.0397 /\$1,000

**Excluded from Limitation**

General Obligation Bond Debt Service.....\$365,780

The above resolution statements were approved and declared adopted on June 9, 2020.

X   
Les Von Flue, President, Board of Directors

X   
Stacy Palmer, Secretary, Board of Directors

X   
Attest: Candace Cantu, District Clerk

