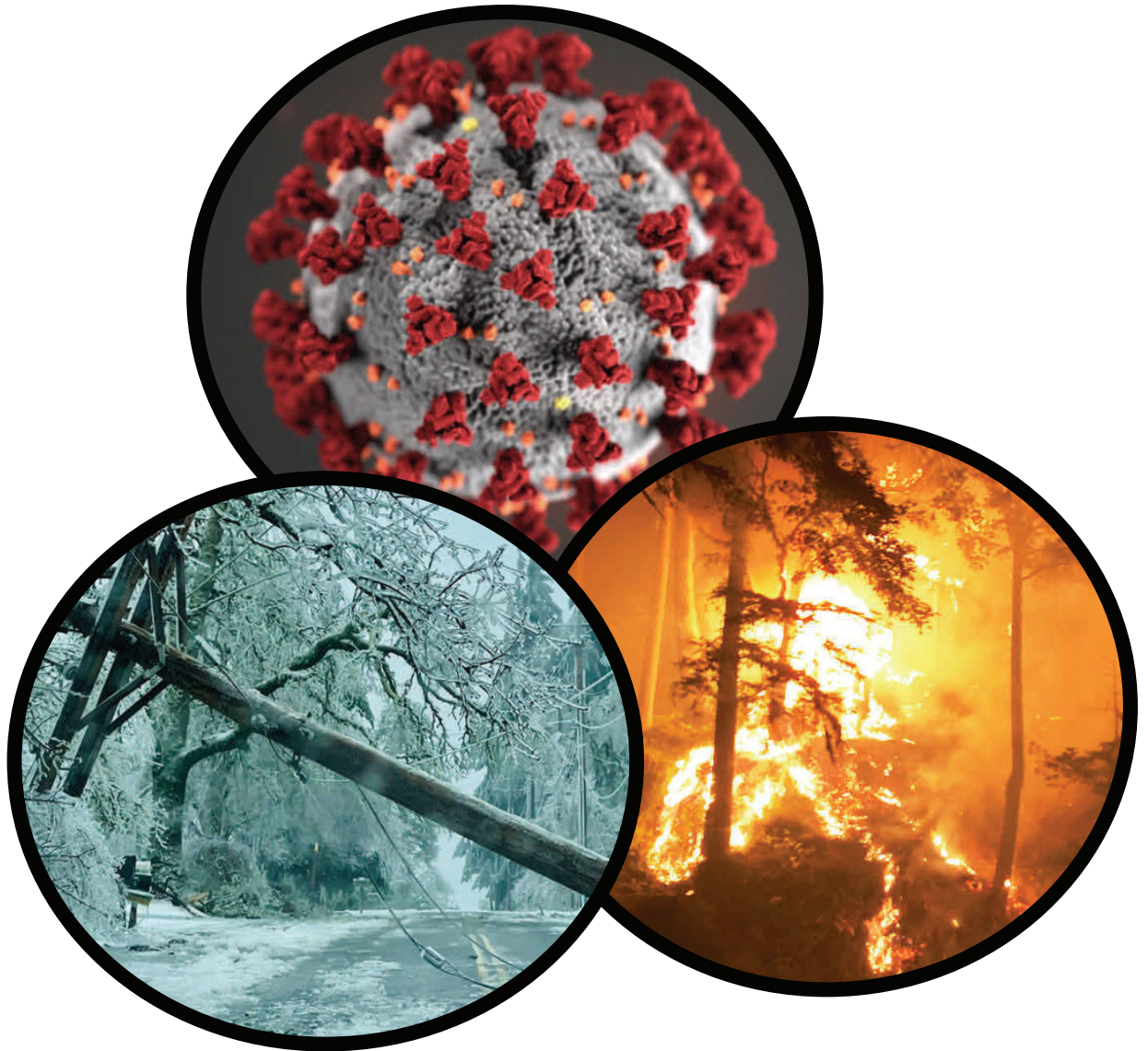


Adopted Budget 2021 • 2022



“Proudly Volunteering since 1883”

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 18, 2021.*

Join Zoom Meeting:

<https://us02web.zoom.us/j/83471187574?pwd=eXBhVlc3S29YY3dpQmZQTHdERjJQQT09>

Meeting ID: 834 7118 7574

Passcode: 973006

I. ROLL CALL:

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

Fred Bridgehouse, Committee Member
Gordy Jensen, Committee Member
Jon Debo, Committee Member
John Bock, Committee Member
Nick Robinson, Committee Member

II. CALL MEETING TO ORDER :

III. INTRODUCTIONS :

IV. BUDGET COMMITTEE CHAIR ELECTIONS :

V. GOALS for 2021-2022 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
2021 – 2022
BUDGET COMMITTEE

ELECTED

Robert Mengucci.....06/30/2023
Stacy Palmer.....06/30/2023
Dixon Bledsoe.....06/30/2021
Bob Van Epps.....06/30/2021
Les Von Flue.....06/30/2021

TERM EXPIRES

Jon Debo..... 2019-2022
Fred Bridgehouse.. 2021-2024
Nick Robinson..... 2021-2024
Gordy Jensen..... 2019-2022
John Bock..... 2019-2022

Budget Officer **William Miles, Fire Chief**

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

Candace Cantu, Office Administrator

Ian Peterson, Maintenance Firefighter

Max Hughes, Firefighter/EMT



SILVERTOWN FIRE DISTRICT
2021 – 2022
APPROVED BUDGET CALENDAR

Revised April 13, 2021

Appoint Budget Officer	*February 09, 2021
Appoint Budget Committee	*April 13, 2021
Approve 2021-2022 Budget Calendar	*February 09, 2021
Publish Notice of Budget Committee Meeting	April 28, 2021
<i>(5 to 30 days before the meeting: April 21st at 4pm)</i>	
Budget Committee Meeting	May 18, 2021
Budget Committee Meeting	May 20, 2021
<i>(If necessary)</i>	
Publish Notice of Budget Hearing & Summary	May 26, 2021
<i>(5 to 30 days before the hearing: May 19th at 4pm)</i>	
Hold Public Budget Hearing & Adopt Budget	*June 8, 2021
Enact Resolutions	*June 8, 2021
<i>Adopt budget & make appropriations</i>	
<i>Impose & categorize taxes</i>	
Submit Tax Certification to Assessor(s)/Clerk(s) Office	July 12, 2021
<i>(All 2021-2022 Budget & Resolutions)</i>	

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

Publishing Dates: April 21st for April 28th Notice of Budget Committee Meeting
(Publish once in paper & on website at least 10 days prior per change in ORS 294.401(5))

May 19th for May 26th Notice of Hearing & Summary



SILVERTON 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.

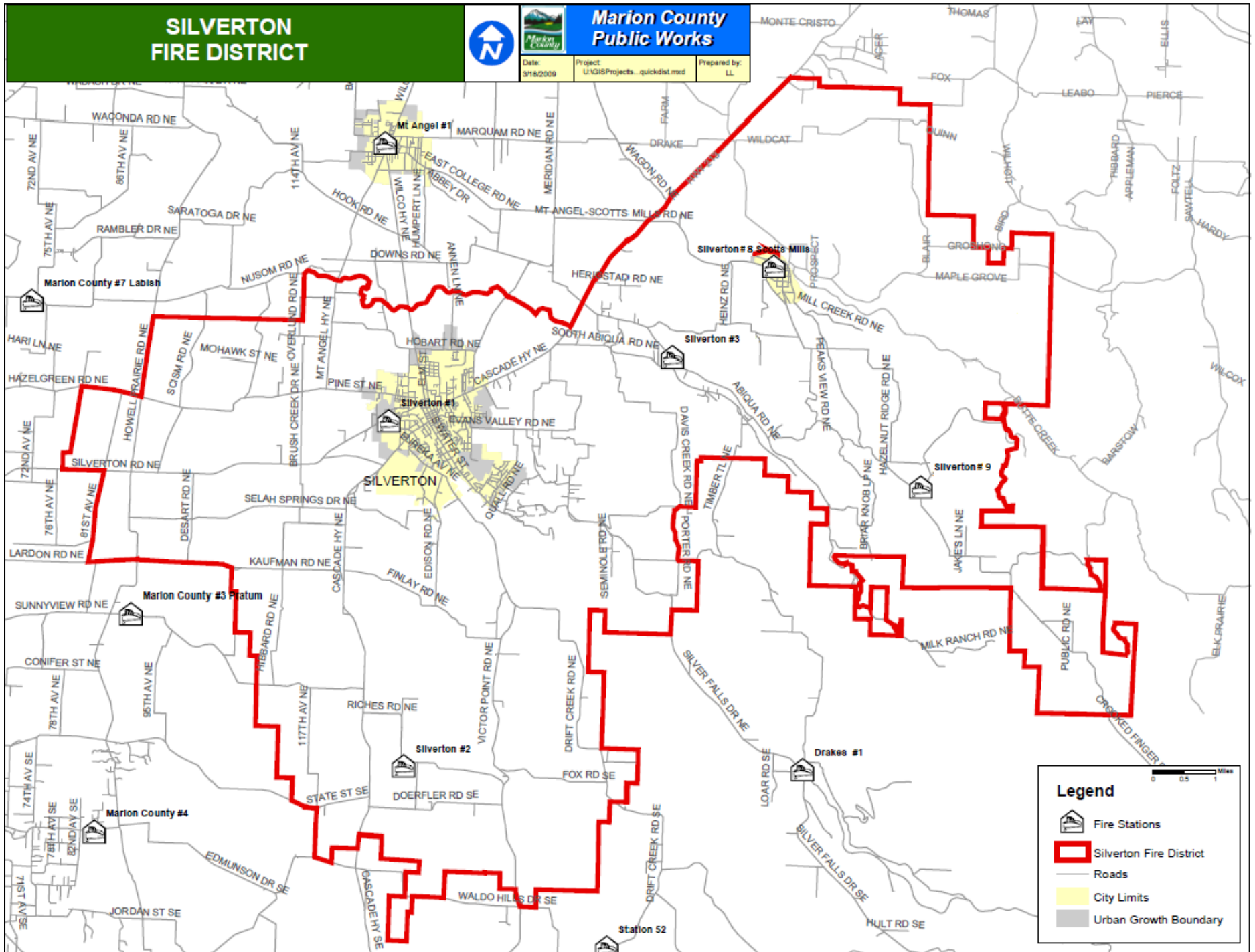
The organization is divided into several areas. Management, Operations, Training, and Maintenance are duties supported by staff. The Silvertown (South) and Scotts Mills (North) Battalions are under the direction of Volunteer Battalion Chiefs. The Suppression force consists of volunteers that reside or 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





SILVERTON FIRE DISTRICT MISSION STATEMENT

Efficiently and Effectively:

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

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

Provide necessary services during natural and manmade disasters.

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



SILVERTON FIRE DISTRICT

2021 – 2022

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 2021.



Silverton Fire District
819 Rail Way NE
Silverton, OR 9731

Phone: (503) 873-5328 Fax :(503) 873-2805

Website: www.silvertonfire.com

May 11, 2021

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

Subject: Budget Message for Fiscal Year 2021-2022

I am pleased to submit, for your review, and consideration the 2021-2022 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 as well as our Office Administrator, Candace Cantu, and Assistant Chief, Ed Grambusch, for the countless hours and information gathering in order to put together the final budget books.

This past year has been one of most challenging in history for our staff and volunteers. We spoke last year of the uncertainties of the pandemic which is continuing, and we are impacted every day, but on top of that we had additional disasters to deal with. The state had an unprecedented number of wildfires and in September, three of those conflagrations came to our own back yard. The Beachie Creek, Riverside, and the North Cascades Complex all came into northeastern areas of our district in Clackamas and Marion Counties. During this time we had our personnel and equipment mobilized on fires around the state in one of the busiest fire seasons ever on record. We also had equipment and personnel mobilized close to home in Marion and Clackamas Counties. This meant that our administration staff, who was still working on FEMA COVID-19 cost recovery from the declared disaster last March, also began working on wildfire cost recovery from the State of Oregon and FEMA, which still continues today. Cost recovery work has started again on another declared federal disaster, the February 12, 2021 ice storm. It is also important to mention that our staff and volunteers, in addition to continuing day to day operations, providing service to the public and the work of cost recovery from the three disasters, they contribute to the safety of the community by helping with COVID vaccine clinics at Mt. Angel and Silverton Fire Districts.

The uncertainties on how the pandemic and “COVID Recession” will affect the collection of property taxes are still there, and we continue to carefully monitor spending levels with some aspects of the economy showing encouraging signs of recovery. Tax collections have been consistent with previous years so far. We continue to see many aspects of the economy starting to return to normal, and the Oregon Office Economic Analysis has stated **“the stage is set for strong economic growth ahead”** and they expect a much faster and more complete economic recovery than has been experienced in recent decades.

Budget Summary

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.

Tax revenue, which makes up approximately 56% of the total revenue, is estimated to increase approximately 4% for a total of \$1,680,777 (current and delinquent). The proposed budget includes a 4% increase in taxable assessed value and assumes a more conservative collection rate of 93% due to continued uncertainties in the economy from the effects of the pandemic. The beginning fund balance makes up approximately 36% (\$1,100,000) of resources and grant revenue adds an estimated 5% (\$150,000) to total revenue.

Total revenues for 2021-2022 are budgeted at \$3,019,727, which is a 4% decrease from fiscal year 2020-2021.

Expenditures are estimated to be as follows: **Personnel Services** \$1,118,500, **Materials and Services** \$728,750, **Capital Outlay** \$124,000, **Contingency** \$125,000, **Transfer to Fund 24 Volunteer Incentive Plan** \$14,000, **Transfer to Fund 29 Reserve** \$110,000, **Transfer to Fund 31 Personnel Expense Reserve**, \$46,000, of which \$25,822 will be for retiree insurance expense, with \$260,992 reserved for future unforeseen personnel expenses, **General Fund Debt Service** amount of \$53,477 is for payment 9 of the 2013 10 year engine lease purchase, and **Unappropriated Ending Fund Balance** of \$700,000.00, bringing the total requirements to \$3,019,727.

Several areas of the proposed budget are highlighted here and are important as you review the budget. Some significant changes in the 2021-2022 budget are as follows:

- We will finish the capital projects from the bond by the end of this fiscal year. Delays from the busy construction trades continue to be our biggest obstacle to staying on schedule and finishing projects in the last fiscal year. The last projects are the construction of a covered vehicle storage area behind the warehouse and painting the heavy brush truck.
- The proposed budget represents the sixth year of payments for the 14 year 2015 Bond through JP Morgan Chase and provides for total principal and interest payments of \$339,856. We will levy \$357,743 to insure we will collect enough to cover the principal and interest payments. We are using the collection factor of 95% to make sure we receive enough tax money to make the payments.
- We expect to start the Fiscal Year with a beginning balance of \$1,100,000.00, which is 36% of our total estimated revenues and is extremely close to last year. 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 2022-2023 fiscal year and cannot be expended in FY 2021-2022. This resource is estimated to cover six months of payroll and accounts payable (AP) until tax money starts to come in November.

- Recently, a majority of the Union represented firefighters petitioned the Employment Relations Board (ERB) to decertify their association with Clackamas County Professional Firefighters IAFF Local 1159. In turn, the 1159 officially notified ERB that they disclaimed interest in the employees at Silverton Fire District. This means that the employees are no longer union members and the collective bargaining agreement is null and void. These employees voiced their trust in the Board of Directors and the Administration as one of their reasons for decertifying.
- **Personnel 25-1-51001:** Funds for seven (7) FTEs and one (1) half-time employee (assistant to the Office Administrator). One firefighter/EMT position is vacant; this position will be filled on July 1, 2021. The half-time position will be filled by September 1, 2021. In keeping with the Board's desire to bring all wages closer to comparable wages of similar fire agencies, the proposed budget amount includes a wage increase for all employees. This increase brings the District closer to fulfilling the goal of the Board; however, any additional wage increases will need to come in subsequent years as the budget is evaluated year-by-year.
- **Dispatch Services:** These funds provide 9-1-1 answering and apparatus dispatching services. The increase for this fund is due to increasing call volume as well as \$5,377 being set aside for funding of a new radio system that will be used throughout the dispatch service area. \$83,920.36 dispatch fees + \$5,377 radio system fund = **\$89,297.20**
- **Insurance:** We are increasing this amount due to the possibility of premium increases from damage claims to our several vehicles and station phone system during the wildfires and the ice storm. We were also warned by our agent of a possible rate increase of 10%.
- We are proposing to transfer \$110,000 to the Reserve Fund. We will continue to build this fund which will give the District options for future capital expenses. We 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.

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.

As we enter Fiscal Year 2021-2022, things are opening up and we are hopeful that there will be a strong recovery from the COVID-19 pandemic as predicted. This year as much as any, it is

important to note that this Budget is a “plan”. This plan has been evaluated on several different levels and all budgetary aspects have been taken into account. The budget, as proposed, is easily managed and shows attainability and sustainability with the anticipated revenue.

I would like to thank the Budget Committee and Board of Directors for your time and your thoughtful consideration of this Budget.

Respectfully,

Bill Miles

Bill Miles, Fire Chief/Budget Officer

SILVERTON FIRE DISTRICT

2021 - 2022

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 sixth principal payment of \$275,000 and interest payment of \$33,975 will be due on December 1, 2021 for this 2015 Bond Issue. An interest payment of \$30,881.25 is due on June 1, 2022 for a total payout on principal and interest of \$339,856.

Using the 95% collection factor, we need to impose \$357,743 in taxes to insure we collect \$339,856 to make the December 1, 2021 principal and interest payment of \$308,975 and the June 1, 2022 interest payment of \$30,881.25. Therefore, we are proposing a total debt service levy of \$357,743.

Analysis of Fund 22 Revenue and Expenditures

22-0-30000	BEGINNING FUND BALANCE	\$27,000
22-0-41001	PROPERTY TAXES: CURRENT	\$339,856
22-0-41002	PROPERTY TAXES: DELINQUENT	\$17,887
<i>FUND 22 TOTAL REVENUE</i>		<i>\$384,743</i>
22-2-61001	BOND PRINCIPAL	\$275,000
22-2-61002	BOND INTEREST	\$64,856
<i>FUND 22 TOTAL EXPENSES</i>		<i>\$339,856</i>

<u>Due Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
12/1/2021	\$275,000	\$33,975	\$308,975
6/1/2022	\$0	\$30,881	\$30,881
		Taxes needed to be received	\$339,856
		Collection Factor ÷ 0.95	\$17,887
		Total taxes to be imposed	\$357,743

General Ledger

Budget Analysis

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 Fiscal Year: 2022



ADOPTED 2021-2022 BUDGET

2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	Account	Description	FTE	2022 Requested	2022 Proposed	2022 Approved	2022 Adopted
				22	DEBT SERVICE FUND					
				R1	REVENUES					
5,085.74	11,355.24	10,000.00	0.00	30000	FUND BALANCE	0.00	27,000.00	27,000.00	27,000.00	27,000.00
323,338.25	328,483.98	330,875.00	0.00	41001	PROPERTY TAXES CURRENT	0.00	339,856.00	339,856.00	339,856.00	339,856.00
0.00	4,081.96	24,905.00	0.00	41002	PROPERTY TAXES DELINQUEN	0.00	17,887.00	17,887.00	17,887.00	17,887.00
0.00	0.00	0.00	0.00	45025	AVAILABLE CASH	0.00	0.00	0.00	0.00	0.00
328,423.99	343,921.18	365,780.00	0.00		REVENUES Totals:	0.00	384,743.00	384,743.00	384,743.00	384,743.00
328,423.99	343,921.18	365,780.00	0.00		REVENUES TOTALS:	0.00	384,743.00	384,743.00	384,743.00	384,743.00
				2	EXPENSE					
				06	BOND EXPENSE					
235,000.00	250,000.00	260,000.00	0.00	61001	BOND PRINCIPAL	0.00	275,000.00	275,000.00	275,000.00	275,000.00
82,068.75	76,612.50	70,875.00	0.00	61002	BOND INTEREST	0.00	64,856.00	64,856.00	64,856.00	64,856.00
0.00	0.00	0.00	0.00	91025	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
317,068.75	326,612.50	330,875.00	0.00		BOND EXPENSE Totals:	0.00	339,856.00	339,856.00	339,856.00	339,856.00
317,068.75	326,612.50	330,875.00	0.00		EXPENDITURES TOTALS:	0.00	339,856.00	339,856.00	339,856.00	339,856.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
317,068.75	326,612.50	330,875.00	0.00		SECTION 2 EXPENSES	0.00	339,856.00	339,856.00	339,856.00	339,856.00
(317,068.75)	(326,612.50)	(330,875.00)	0.00		EXPENSE Totals:	0.00	(339,856.00)	(339,856.00)	(339,856.00)	(339,856.00)
				5	(No Description)					
				05	UNAPPROPRIATED					
0.00	0.00	34,905.00	0.00	92006	ENDING FUND BALANCE	0.00	44,887.00	44,887.00	44,887.00	44,887.00

2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	Account	Description	FTE	2022 Requested	2022 Proposed	2022 Approved	2022 Adopted
0.00	0.00	34,905.00	0.00		UNAPPROPRIATED Totals:	0.00	44,887.00	44,887.00	44,887.00	44,887.00
0.00	0.00	34,905.00	0.00		EXPENDITURES TOTALS:	0.00	44,887.00	44,887.00	44,887.00	44,887.00
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	34,905.00	0.00		SECTION 2 EXPENSES	0.00	44,887.00	44,887.00	44,887.00	44,887.00
0.00	0.00	(34,905.00)	0.00		(No Description) Totals:	0.00	(44,887.00)	(44,887.00)	(44,887.00)	(44,887.00)
328,423.99	343,921.18	365,780.00	0.00		SECTION 1 REVENUES	0.00	384,743.00	384,743.00	384,743.00	384,743.00
317,068.75	326,612.50	365,780.00	0.00		SECTION 1 EXPENSES	0.00	384,743.00	384,743.00	384,743.00	384,743.00
11,355.24	17,308.68	0.00	0.00		DEBT SERVICE FUND Totals:	0.00	0.00	0.00	0.00	0.00
328,423.99	343,921.18	365,780.00	0.00		REPORT REVENUES	0.00	384,743.00	384,743.00	384,743.00	384,743.00
317,068.75	326,612.50	365,780.00	0.00		REPORT EXPENSES	0.00	384,743.00	384,743.00	384,743.00	384,743.00
11,355.24	17,308.68	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

SILVERTON FIRE DISTRICT

2021 - 2022

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
	<i>FUND 24 TOTAL REVENUE</i>	<i>\$14,000</i>
24-1-51014	VOLUNTEER INCENTIVE PLAN	\$14,000
	<i>FUND 24 TOTAL EXPENSES</i>	<i>\$14,000</i>

General Ledger

Budget Analysis

User: candace
 Printed: 06/14/2021 - 4:49PM
 Fiscal Year: 2022



ADOPTED 2021-2022 BUDGET

2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	Account	Description	FTE	2022 Requested	2022 Proposed	2022 Approved	2022 Adopted
				24	VOLUNTEER INCENTIVE PLAN					
				R1	REVENUES					
0.46	0.48	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
14,000.46	14,000.48	14,000.00	0.00		REVENUES Totals:	0.00	14,000.00	14,000.00	14,000.00	14,000.00
14,000.46	14,000.48	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					
13,999.86	14,000.00	14,000.00	0.00	51014	VOLUNTEER INCENTIVE PLAN	0.00	14,000.00	14,000.00	14,000.00	14,000.00
13,999.86	14,000.00	14,000.00	0.00		PAYROLL RELATED EXP Totals:	0.00	14,000.00	14,000.00	14,000.00	14,000.00
13,999.86	14,000.00	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
13,999.86	14,000.00	14,000.00	0.00		SECTION 2 EXPENSES	0.00	14,000.00	14,000.00	14,000.00	14,000.00
(13,999.86)	(14,000.00)	(14,000.00)	0.00		(No Description) Totals:	0.00	(14,000.00)	(14,000.00)	(14,000.00)	(14,000.00)
14,000.46	14,000.48	14,000.00	0.00		SECTION 1 REVENUES	0.00	14,000.00	14,000.00	14,000.00	14,000.00
13,999.86	14,000.00	14,000.00	0.00		SECTION 1 EXPENSES	0.00	14,000.00	14,000.00	14,000.00	14,000.00
0.60	0.48	0.00	0.00		VOLUNTEER INCENTIVE PLAN	0.00	0.00	0.00	0.00	0.00

2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	Account	Description	FTE	2022 Requested	2022 Proposed	2022 Approved	2022 Adopted
14,000.46	14,000.48	14,000.00	0.00		REPORT REVENUES	0.00	14,000.00	14,000.00	14,000.00	14,000.00
13,999.86	14,000.00	14,000.00	0.00		REPORT EXPENSES	0.00	14,000.00	14,000.00	14,000.00	14,000.00
0.60	0.48	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

SILVERTON FIRE DISTRICT

2021 - 2022

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 for the District 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 2020-2021.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$919,263	\$1,045,907	\$995,000	\$1,100,000

Property Taxes Current 25-0-41001: The Silverton Fire District’s 2020-2021 assessed value (AV) in Marion County, (excluding urban renewal) is **\$1,484,527,394** and the portion of the District in Clackamas County is **\$69,894,402**. This gives a total 2020-2021 AV for the entire District of **\$1,554,421,796**. The counties will not have the figures for 2021-2022 until the end of September, so we use 2020-2021 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 **93%** 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 2021-2022 is **\$1,616,598,668**.

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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
1,415,795	\$1,482,044	\$1,534,545	\$1,563,123

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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$58,761	\$23,548	\$75,681	\$117,654

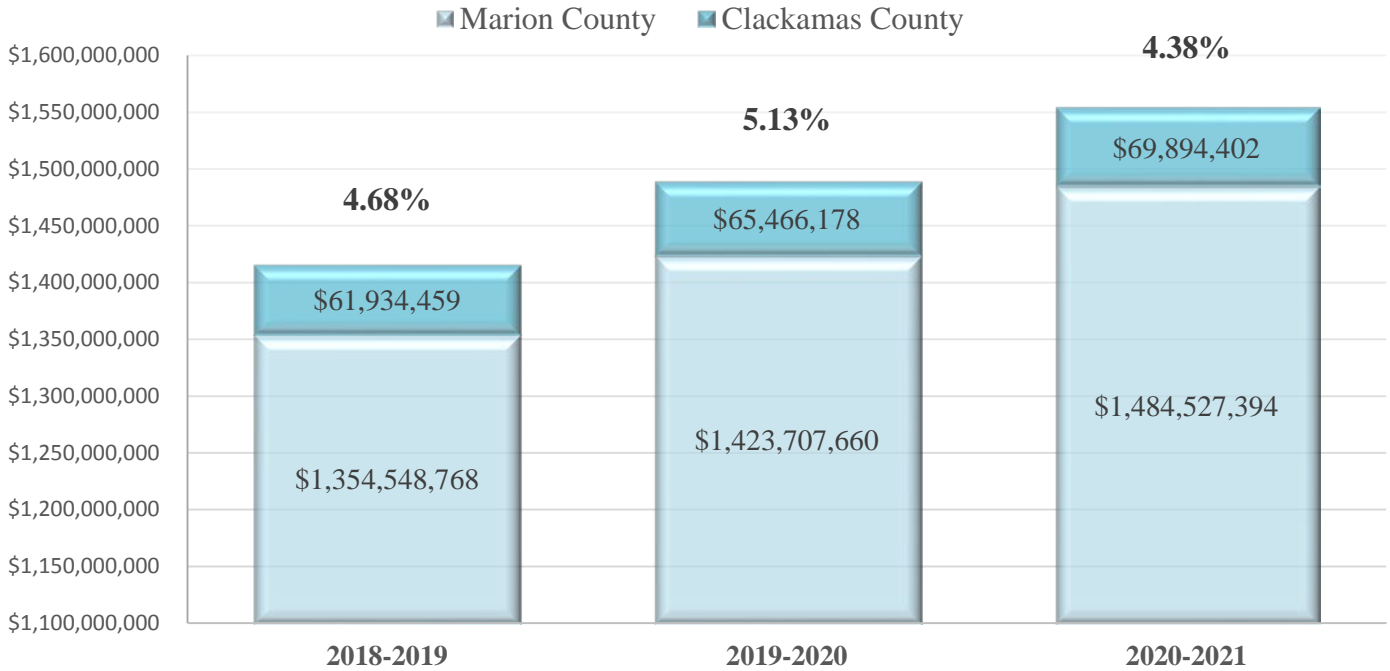
SILVERTON FIRE DISTRICT
2021 - 2022

PROPERTY TAX EVALUATION

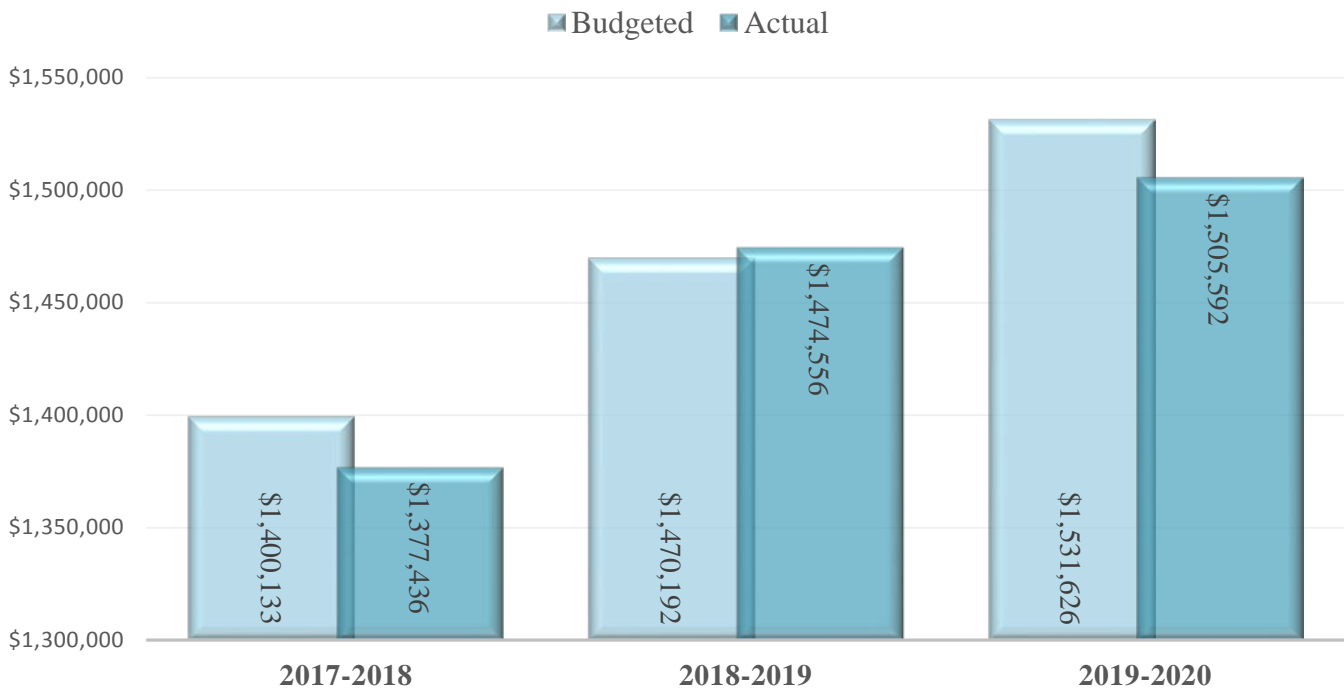
Permanent Tax Rate	1.0397
Est. Assessed Value (AV) Marion County	\$1,484,527,394
Clackamas County AV	\$69,894,402
Total Estimated AV	\$1,554,421,796
3% Increase Statutory & New Construction	0.04
Dollar Increase	\$62,176,872
Total With 4% Increase	\$1,616,598,668
Tax Rate	0.0010397
Est. Amount Rate Would Raise	\$1,680,777.63
Measure 5 Loss	\$0.00
Tax To Be Billed	\$1,680,777.63
Average Collection Factor	93.0%
Taxes Est. To Be Received	\$1,563,123
Discounts & Un-collectibles	\$117,654

SILVERTON FIRE DISTRICT 2021 - 2022

TAXABLE ASSESSED VALUE TREND



PROPERTY TAX



SILVERTON FIRE DISTRICT

2021 - 2022

Interest 25-0-45002: Comes from the District's LGIP (Local Government Investment Pool) and money market account at Columbia Bank in Silverton.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$39,483	\$37,721	\$31,218	\$10,000

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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$250	\$229	\$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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$6,836	\$14,616	\$2,500	\$15,000

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

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$195	\$2,140	\$1,000	\$2,500

Grant Revenue 25-0-45068: The 2021-2022 budget reflects our goal of receiving funding from various grant opportunities. This amount is off-set by an amount in Grant Expenses.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$290,718	\$0	\$150,000	\$150,000

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

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$189,446	\$93,449	\$354,770	\$60,000

Hazmat Receipts 25-0-46024: This account will no longer be used. Have to show for three years.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$0	\$0	\$200	\$0

SILVERTON FIRE DISTRICT

2021 - 2022

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.

<i>2018-2019 Actual</i>	<i>2019-2020 Actual</i>	<i>2020-2021 Adopted</i>	<i>2021-2022 Proposed</i>
\$0	\$0	\$1,200	\$1,200

TOTAL GENERAL FUND 25 - RESOURCES			
<i>2018-2019 Actual</i>	<i>2019-2020 Actual</i>	<i>2020-2021 Adopted</i>	<i>2021-2022 Proposed</i>
\$2,920,748	\$2,699,654	\$3,146,364	\$3,019,727

SILVERTON FIRE DISTRICT

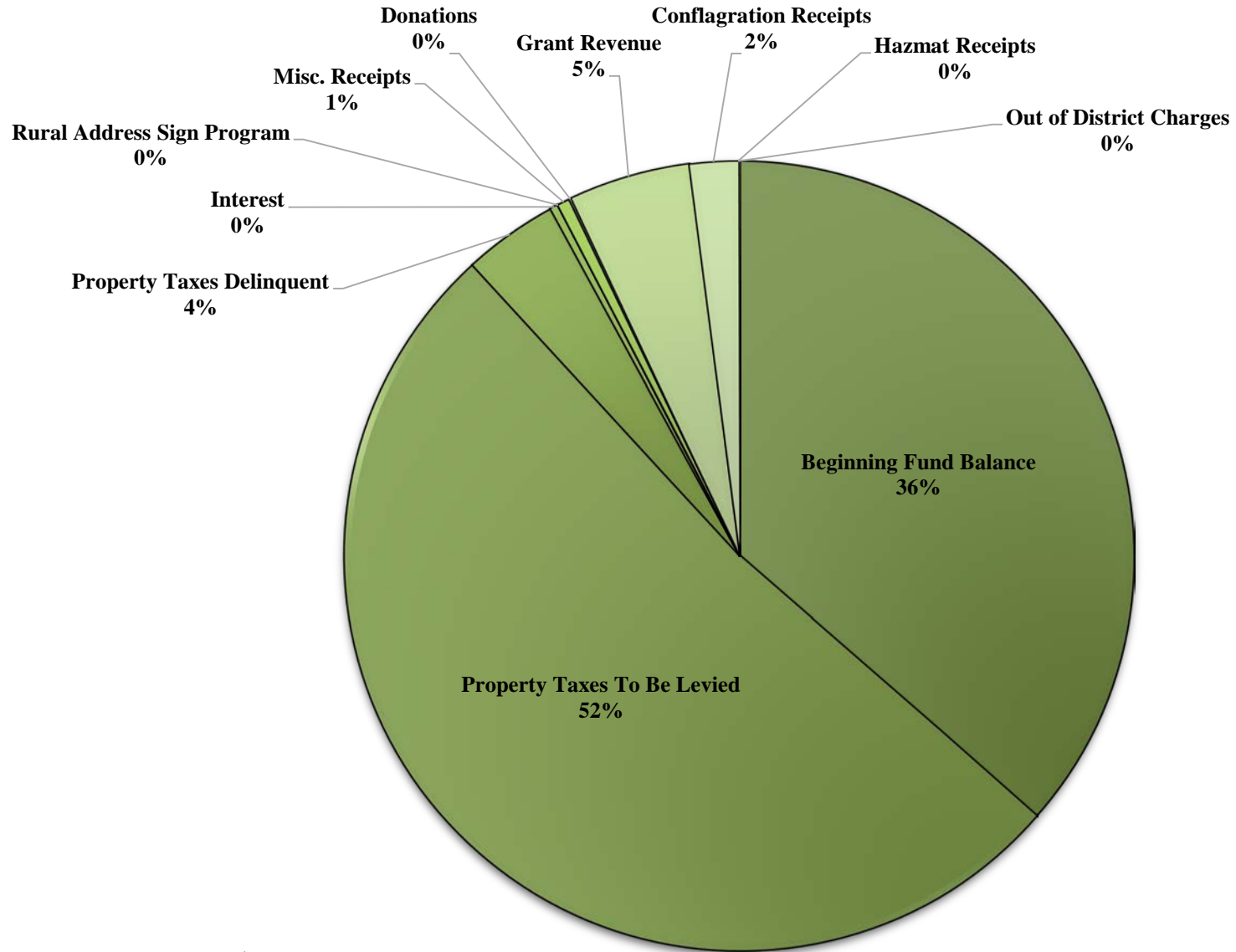
2021 - 2022

FUND 25 RESOURCES BY CATEGORY

Resources By Category	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Adopted	FY 2021-22 Proposed	% Increase Over Previous Year	% of Budget
Beginning Fund Balance	\$919,263	\$1,045,907	\$995,000	\$1,100,000	11%	36.43%
Property Taxes To Be Levied	\$1,415,795	\$1,482,044	\$1,534,545	\$1,563,123	2%	51.76%
Property Taxes Delinquent	\$58,761	\$23,548	\$75,681	\$117,654	55%	3.90%
Interest	\$39,483	\$37,721	\$31,218	\$10,000	-68%	0.33%
Rural Address Sign Program	\$250	\$229	\$250	\$250	0%	0.01%
Misc. Receipts	\$6,836	\$14,616	\$2,500	\$15,000	500%	0.50%
Donations	\$195	\$2,140	\$1,000	\$2,500	150%	0.08%
Grant Revenue	\$290,718	\$0	\$150,000	\$150,000	0%	4.97%
Conflagration Receipts	\$189,446	\$93,449	\$354,770	\$60,000	-83%	1.99%
Hazmat Receipts	\$0	\$0	\$200	\$0	-100%	0.00%
Out of District Charges	\$0	\$0	\$1,200	\$1,200	0%	0.04%
TOTAL RESOURCES	\$2,920,748	\$2,699,654	\$3,146,364	\$3,019,727	-4%	100%

SILVERTON FIRE DISTRICT

2021 - 2022



REVENUE DETAIL

SILVERTON FIRE DISTRICT

2021 - 2022

GENERAL FUND 25 – PERSONNEL SERVICES

Personnel 25-1-51001: Funds for seven (7) FTEs and one (1) half-time employee (assistant to the Office Administrator). One firefighter/EMT position is vacant; this position will be filled on July 1, 2021. The half-time position will be filled by September 1, 2021. In keeping with the Boards desire to bring all wages closer to comparable wages of similar fire agencies, the proposed budget amount includes a wage increase for all employees. This increase brings the District closer to fulfilling the goal of the Board; however, any additional wage increases will need to come in subsequent years as the budget is evaluated year-by-year.

<i>2018-2019 Actual</i>	<i>2019-2020 Actual</i>	<i>2020-2021 Adopted</i>	<i>2021-2022 Proposed</i>
\$378,146	\$433,014	\$531,240	\$550,000

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

<i>2018-2019 Actual</i>	<i>2019-2020 Actual</i>	<i>2020-2021 Adopted</i>	<i>2021-2022 Proposed</i>
\$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.

<i>2018-2019 Actual</i>	<i>2019-2020 Actual</i>	<i>2020-2021 Adopted</i>	<i>2021-2022 Proposed</i>
\$18,428	\$18,772	\$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.

<i>2018-2019 Actual</i>	<i>2019-2020 Actual</i>	<i>2020-2021 Adopted</i>	<i>2021-2022 Proposed</i>
\$40,064	\$41,420	\$63,500	\$52,000

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 0% increase in medical, dental, and 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 coverage status that would move them into a different level of coverage.

<i>2018-2019 Actual</i>	<i>2019-2020 Actual</i>	<i>2020-2021 Adopted</i>	<i>2021-2022 Proposed</i>
\$85,736	\$94,018	\$126,000	\$175,000

SILVERTON FIRE DISTRICT

2021 - 2022

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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$11,047	\$13,286	\$15,000	\$16,000

Public Employees Retirement System (P.E.R.S.) 25-1-51007: Provides qualifying District employees with a retirement program. Our combined rate will be 27.39% for Tier 1 & 2 and 22.36% for OPSRP payroll through the biennium June 30, 2023. We are budgeting \$172,000 this year which is based on \$586,500 of combined payroll costs from 51001, 51002, 51009.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$74,301	\$130,212	\$180,000	\$172,000

Unemployment Insurance 25-1-51008: These funds provide the District with 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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$0	\$2,377	\$12,500	\$1,200

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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$30,709	\$11,061	\$102,000	\$35,000

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

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$96,238	\$78,605	\$159,490	\$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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$9,545	\$10,270	\$12,000	\$19,200

SILVERTON FIRE DISTRICT

2021 - 2022

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

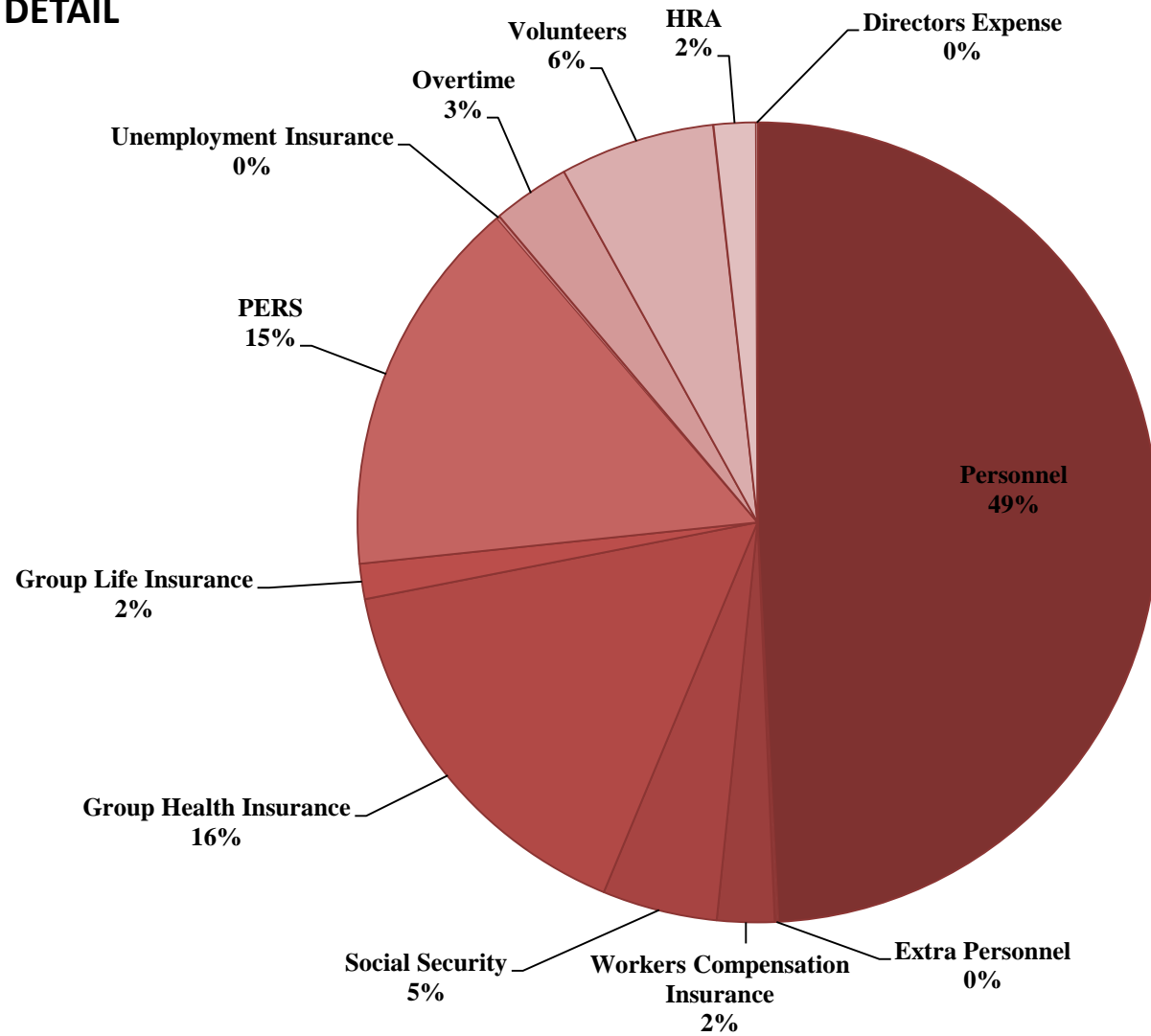
<i>2018-2019 Actual</i>	<i>2019-2020 Actual</i>	<i>2020-2021 Adopted</i>	<i>2021-2022 Proposed</i>
\$0	\$150	\$600	\$600

TOTAL GENERAL FUND 25 - PERSONNEL SERVICES			
<i>2018-2019 Actual</i>	<i>2019-2020 Actual</i>	<i>2020-2021 Adopted</i>	<i>2021-2022 Proposed</i>
\$744,213	\$833,186	\$1,229,830	\$1,118,500

SILVERTON FIRE DISTRICT

2021 - 2022

PERSONNEL SERVICES DETAIL



SILVERTON FIRE DISTRICT

2021 - 2022

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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$3,264	\$2,002	\$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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$7,660	\$8,483	\$8,500	\$9,000

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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$15,649	\$17,364	\$18,000	\$18,000

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

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$13,607	\$12,740	\$16,000	\$20,000

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

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$211	\$1,304	\$1,800	\$2,000

Utilities 25-1-61006: These funds pay for utility costs associated with operation of the District's 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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$28,467	\$28,975	\$32,000	\$36,000

Election Expenses 25-1-61007: These funds are used for election expense. 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

SILVERTON FIRE DISTRICT

2021 - 2022

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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$77	\$4,655	\$5,000	\$5,200

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

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$14,209	\$10,185	\$15,000	\$16,000

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

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$10	\$1	\$100	\$100

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

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$7,500	\$7,500	\$8,000	\$8,200

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

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$2,058	\$1,607	\$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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$1,523	\$2,126	\$1,500	\$1,500

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

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$1,382	\$1,983	\$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

SILVERTON FIRE DISTRICT

2021 - 2022

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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$27,426	\$25,190	\$30,000	\$30,000

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. Due to the ongoing pandemic, we do not know at this time what alternative conference options will be available.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$2,150	\$2,510	\$6,000	\$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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$1,740	\$2,425	\$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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$4,452	\$3,082	\$4,000	\$5,000

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. Several apparatus and some facility damage occurred during the wildland fires and the ice storm in February. FEMA wildfire disaster funding was received to reimburse 75% of the deductible; however, all other costs were paid by insurance which may contribute to an increase in the rate.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$44,029	\$50,624	\$50,000	\$70,000

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

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$4,225	\$4,628	\$5,000	\$2,500

SILVERTON FIRE DISTRICT

2021 - 2022

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

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$4,656	\$3,446	\$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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$3,798	\$2,961	\$7,500	\$7,500

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

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$22,720	\$20,417	\$28,000	\$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 district residents.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$562	\$670	\$650	\$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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$3,212	\$10,740	\$7,000	\$7,500

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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$4,504	\$6,580	\$10,000	\$10,000

Legal Services 25-1-61031: These funds are used obtain legal opinions and representation on a variety of issues. We are still able to use the legal consultation services from SDAO which help keep costs low

SILVERTON FIRE DISTRICT

2021 - 2022

however; there is still the need to have legal review of administrative matters. Because the employees are no longer represented by a collective bargaining unit, there is no increase in funding for this line item.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$20,035	\$13,415	\$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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$0	\$945	\$1,200	\$1,200

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

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$669	\$3,859	\$4,500	\$4,500

Administrative Services 25-1-61037: This line item funds various day to day district 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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$4,911	\$7,024	\$40,000	\$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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$1,362	\$4,635	\$6,000	\$6,000

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

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$6,523	\$5,963	\$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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$624	\$296	\$500	\$500

SILVERTON FIRE DISTRICT

2021 - 2022

Dispatch Services 25-1-61050: These funds provide 9-1-1 answering and apparatus dispatching services. The increase for this fund is due to increasing call volume as well as funding a new radio system that will be used throughout the dispatch service area.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$68,831	\$76,856	\$81,326	\$89,300

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

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$5,865	\$3,450	\$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 District picnic & awards banquet for the volunteers.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$9,503	\$10,098	\$10,000	\$10,000

Vehicle Maintenance 25-1-61057: These funds are used to maintain all District 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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$23,584	\$25,849	\$85,280	\$35,000

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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$25	\$150	\$500	\$400

Grant Expenditures 25-1-61063: The 2021-2022 budget reflects our goal of receiving funding from various grant opportunities.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$283,106	\$2,120	\$165,000	\$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 the District buildings and apparatus, an annual certification test for the aerial ladder truck and testing all of our fire hose, approximately 25,000 feet.

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2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$10,365	\$11,479	\$12,000	\$15,000

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

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$1,952	\$1,496	\$2,500	\$2,500

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

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$0	\$0	\$500	\$500

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

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$927	\$2,179	\$1,200	\$1,200

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

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$31	\$1,199	\$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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$1,346	\$1,305	\$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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$1,082	\$1,111	\$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

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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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$1,102	\$1,529	\$4,000	\$4,000

TOTAL GENERAL FUND 25 - MATERIAL & SERVICE EXPENSE			
2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$660,935	\$407,155	\$739,056	\$728,750

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GENERAL FUND 25 – CAPITAL OUTLAY

Property Improvements 25-1-71001: These funds are used to provide any major repairs to district buildings and property. This year we are proposing \$26,000.00 for additional work at Station 1.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$128,542	\$7,910	\$25,000	\$26,000

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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$14,820	\$19,608	\$30,000	\$30,000

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

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$6,056	\$7,182	\$10,000	\$12,000

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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$18,223	\$9,840	\$8,500	\$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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$5,646	\$6,112	\$8,000	\$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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$10,961	\$10,032	\$7,500	\$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 of district's computers and network system. These funds also provide technical services for configuration and setup of the network and computers.

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<i>2018-2019 Actual</i>	<i>2019-2020 Actual</i>	<i>2020-2021 Adopted</i>	<i>2021-2022 Proposed</i>
\$973	\$11,954	\$12,000	\$20,000

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

<i>2018-2019 Actual</i>	<i>2019-2020 Actual</i>	<i>2020-2021 Adopted</i>	<i>2021-2022 Proposed</i>
\$3,608	\$4,447	\$6,000	\$12,000

TOTAL GENERAL FUND 25 - CAPITAL OUTLAY			
<i>2018-2019 Actual</i>	<i>2019-2020 Actual</i>	<i>2020-2021 Adopted</i>	<i>2021-2022 Proposed</i>
\$188,828	\$77,085	\$107,000	\$124,000

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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 \$125,000.

<i>2018-2019 Actual</i>	<i>2019-2020 Actual</i>	<i>2020-2021 Adopted</i>	<i>2021-2022 Proposed</i>
\$0	\$0	\$135,000	\$125,000

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

<i>2018-2019 Actual</i>	<i>2019-2020 Actual</i>	<i>2020-2021 Adopted</i>	<i>2021-2022 Proposed</i>
\$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.

<i>2018-2019 Actual</i>	<i>2019-2020 Actual</i>	<i>2020-2021 Adopted</i>	<i>2021-2022 Proposed</i>
\$106,387	\$105,000	\$120,000	\$110,000

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.

<i>2018-2019 Actual</i>	<i>2019-2020 Actual</i>	<i>2020-2021 Adopted</i>	<i>2021-2022 Proposed</i>
\$107,000	\$75,000	\$48,000	\$46,000

TOTAL GENERAL FUND 25 - CONTINGENCY & TRANSFERS			
<i>2018-2019 Actual</i>	<i>2019-2020 Actual</i>	<i>2020-2021 Adopted</i>	<i>2021-2022 Proposed</i>
\$227,387	\$194,000	\$317,000	\$295,000

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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 \$53,477 which includes principal \$50,825 and interest \$2,652. This will be payment number nine of ten payments and it will be due January 10, 2022.

<i>2018-2019 Actual</i>	<i>2019-2020 Actual</i>	<i>2020-2021 Adopted</i>	<i>2021-2022 Proposed</i>
\$47,093	\$48,305	\$49,550	\$50,825

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

<i>2018-2019 Actual</i>	<i>2019-2020 Actual</i>	<i>2020-2021 Adopted</i>	<i>2021-2022 Proposed</i>
\$6,384	\$5,170	\$3,928	\$2,652

TOTAL GENERAL FUND 25 - DEBT SERVICE			
<i>2018-2019 Actual</i>	<i>2019-2020 Actual</i>	<i>2020-2021 Adopted</i>	<i>2021-2022 Proposed</i>
\$53,477	\$53,476	\$53,478	\$53,477

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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.

2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$1,045,907	\$1,134,752	\$700,000	\$700,000

TOTAL GENERAL FUND 25 - UNAPPROPRIATED			
2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$1,045,907	\$1,134,752	\$700,000	\$700,000

TOTAL REQUIREMENTS - FUND 25			
2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$2,920,747	\$2,699,654	\$3,146,364	\$3,019,727

TOTAL RESOURCES - FUND 25			
2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2021-2022 Proposed
\$2,920,748	\$2,699,654	\$3,146,364	\$3,019,727

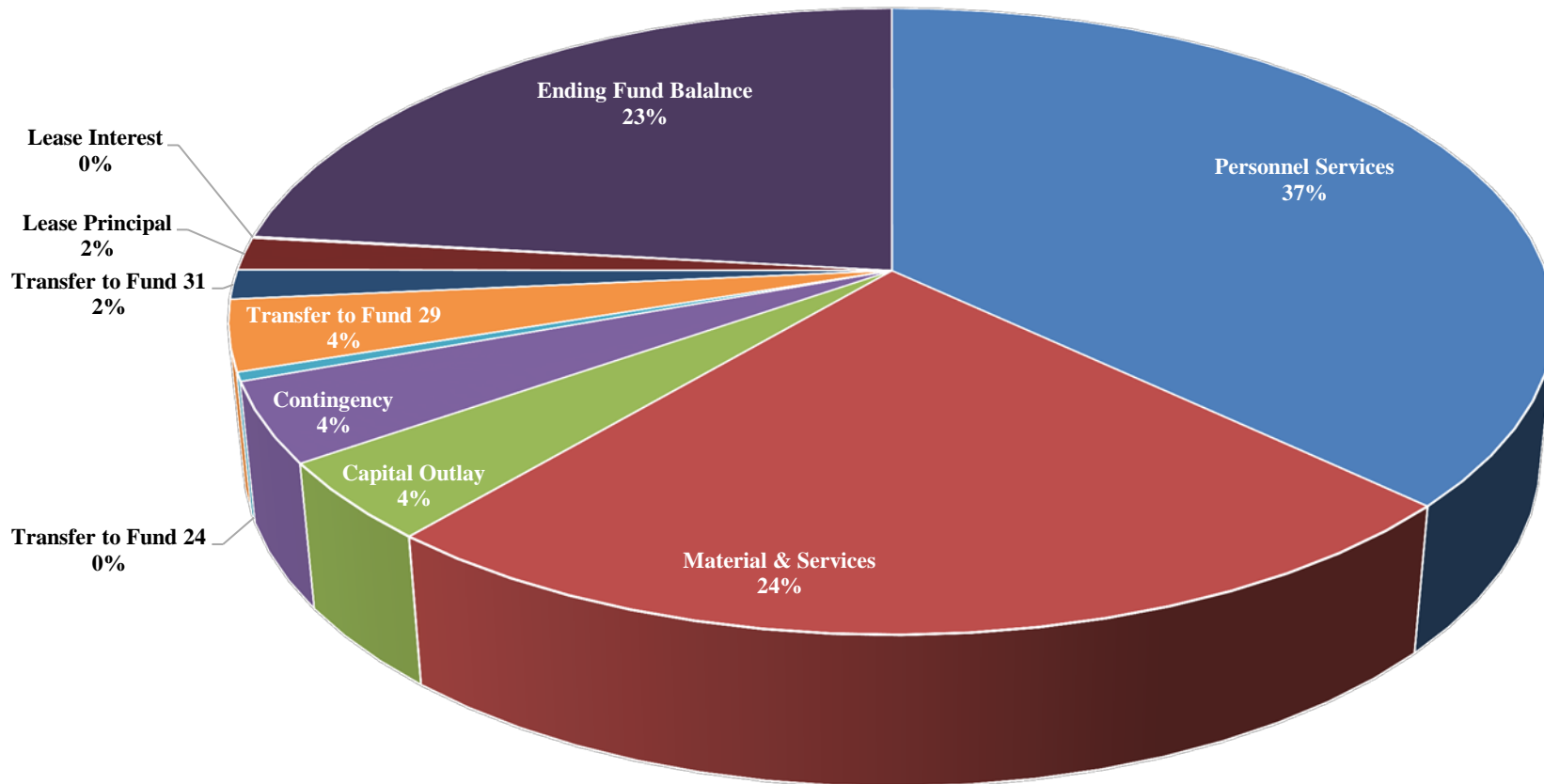
SILVERTON FIRE DISTRICT
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FUND 25 RESOURCES BY CATEGORY

Expenditure	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Adopted	FY 2021-22 Proposed	% Increase Over Previous Year	% of Budget
Personnel Services	\$744,213	\$833,186	\$1,229,830	\$1,118,500	-9%	37.04%
Material & Services	\$660,935	\$407,155	\$739,056	\$728,750	-1%	24.13%
Capital Outlay	\$188,828	\$77,085	\$107,000	\$124,000	16%	4.11%
Contingency	\$0	\$0	\$135,000	\$125,000	-7%	4.14%
Transfer to Fund 24	\$14,000	\$14,000	\$14,000	\$14,000	0%	0.46%
Transfer to Fund 29	\$106,387	\$105,000	\$120,000	\$110,000	-8%	3.64%
Transfer to Fund 31	\$107,000	\$75,000	\$48,000	\$46,000	-4%	1.52%
Lease Principal	\$47,093	\$48,305	\$49,550	\$50,825	3%	1.68%
Lease Interest	\$6,384	\$5,170	\$3,928	\$2,652	-32%	0.09%
Ending Fund Balancc	\$1,045,907	\$1,134,752	\$700,000	\$700,000	0%	23.18%
TOTAL RESOURCES	\$2,920,747	\$2,699,654	\$3,146,364	\$3,019,727	-4%	100%

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FUND 25 SUMMARY



General Ledger

Budget Analysis

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 Printed: 06/14/2021 - 4:49PM
 Fiscal Year: 2022



ADOPTED 2021-2022 BUDGET

2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	Account	Description	FTE	2022 Requested	2022 Proposed	2022 Approved	2022 Adopted
				25	FIRE SUPPRESSION FUND					
				R1	REVENUES					
919,263.00	1,045,907.11	995,000.00	0.00	30000	FUND BALANCE	0.00	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00
1,415,795.46	1,482,043.79	1,534,545.00	0.00	41001	PROPERTY TAXES CURRENT	0.00	1,563,123.00	1,563,123.00	1,563,123.00	1,563,123.00
58,760.69	23,547.80	75,681.00	0.00	41002	PROPERTY TAXES DELINQUEN	0.00	117,654.00	117,654.00	117,654.00	117,654.00
39,483.08	37,721.21	31,218.00	0.00	45002	INTEREST	0.00	10,000.00	10,000.00	10,000.00	10,000.00
250.00	228.83	250.00	0.00	45007	RURAL ADDRESSING	0.00	250.00	250.00	250.00	250.00
6,836.28	14,616.46	2,500.00	0.00	45008	MISC. RECEIPTS	0.00	15,000.00	15,000.00	15,000.00	15,000.00
195.00	2,140.00	1,000.00	0.00	45014	DONATIONS	0.00	2,500.00	2,500.00	2,500.00	2,500.00
290,718.00	0.00	150,000.00	0.00	45068	GRANT REVENUE	0.00	150,000.00	150,000.00	150,000.00	150,000.00
189,446.33	93,448.53	354,770.00	0.00	45075	CONFLAGRATION RECEIPTS	0.00	60,000.00	60,000.00	60,000.00	60,000.00
0.00	0.00	200.00	0.00	46024	HAZMAT RECEIPTS	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,200.00	0.00	46025	OUT OF DISTRICT CHARGES	0.00	1,200.00	1,200.00	1,200.00	1,200.00
2,920,747.84	2,699,653.73	3,146,364.00	0.00		REVENUES Totals:	0.00	3,019,727.00	3,019,727.00	3,019,727.00	3,019,727.00
2,920,747.84	2,699,653.73	3,146,364.00	0.00		REVENUES TOTALS:	0.00	3,019,727.00	3,019,727.00	3,019,727.00	3,019,727.00
				1	PERSONNEL SERVICES					
				01	PAYROLL RELATED EXP					
378,145.89	433,014.35	531,240.00	0.00	51001	PERSONNEL	7.16	550,000.00	550,000.00	550,000.00	550,000.00
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
18,428.01	18,772.21	26,000.00	0.00	51003	WORKERS COMP COVERAGE	0.00	26,000.00	26,000.00	26,000.00	26,000.00
40,064.20	41,419.76	63,500.00	0.00	51004	SOCIAL SECURITY	0.00	52,000.00	52,000.00	52,000.00	52,000.00
85,735.54	94,017.95	126,000.00	0.00	51005	GROUP HEALTH INSURANCE	0.00	175,000.00	175,000.00	175,000.00	175,000.00
11,046.99	13,286.22	15,000.00	0.00	51006	GROUP LIFE INSURANCE	0.00	16,000.00	16,000.00	16,000.00	16,000.00
74,300.85	130,211.91	180,000.00	0.00	51007	PERS	0.00	172,000.00	172,000.00	172,000.00	172,000.00
0.00	2,377.42	12,500.00	0.00	51008	UNEMPLOYMENT INSURANCE	0.00	1,200.00	1,200.00	1,200.00	1,200.00

2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	Account	Description	FTE	2022 Requested	2022 Proposed	2022 Approved	2022 Adopted
30,708.57	11,060.83	102,000.00	0.00	51009	OVERTIME	0.00	35,000.00	35,000.00	35,000.00	35,000.00
96,238.34	78,605.38	159,490.00	0.00	51010	VOLUNTEERS	0.00	70,000.00	70,000.00	70,000.00	70,000.00
9,545.00	10,270.00	12,000.00	0.00	51012	MEDICAL SAVINGS PLAN	0.00	19,200.00	19,200.00	19,200.00	19,200.00
0.00	150.00	600.00	0.00	51013	DIRECTORS EXPENSES	0.00	600.00	600.00	600.00	600.00
744,213.39	833,186.03	1,229,830.00	0.00		PAYROLL RELATED EXP Totals:	7.16	1,118,500.00	1,118,500.00	1,118,500.00	1,118,500.00
				02	MATL SUPP & EXP					
3,263.88	2,001.68	3,500.00	0.00	61001	OFFICE SUPPLIES	0.00	3,500.00	3,500.00	3,500.00	3,500.00
7,660.48	8,483.12	8,500.00	0.00	61002	DUES AND SUBSCRIPTIONS	0.00	9,000.00	9,000.00	9,000.00	9,000.00
15,649.10	17,363.58	18,000.00	0.00	61003	CONTRACT SERVICES	0.00	18,000.00	18,000.00	18,000.00	18,000.00
13,606.87	12,739.77	16,000.00	0.00	61004	TELEPHONE	0.00	20,000.00	20,000.00	20,000.00	20,000.00
211.41	1,303.56	1,800.00	0.00	61005	POSTAGE AND FREIGHT	0.00	2,000.00	2,000.00	2,000.00	2,000.00
28,467.07	28,975.49	32,000.00	0.00	61006	UTILITIES	0.00	36,000.00	36,000.00	36,000.00	36,000.00
76.52	4,654.62	5,000.00	0.00	61007	ELECTION EXPENSES	0.00	5,200.00	5,200.00	5,200.00	5,200.00
14,209.43	10,184.93	15,000.00	0.00	61008	BUILDING MAINT./JANITORIAI	0.00	16,000.00	16,000.00	16,000.00	16,000.00
10.45	0.65	100.00	0.00	61009	LGIP FEES	0.00	100.00	100.00	100.00	100.00
7,500.00	7,500.00	8,000.00	0.00	61011	ANNUAL AUDIT	0.00	8,200.00	8,200.00	8,200.00	8,200.00
2,057.64	1,607.39	2,500.00	0.00	61012	EMPLOYEE RECOGNITION	0.00	2,500.00	2,500.00	2,500.00	2,500.00
1,523.00	2,125.66	1,500.00	0.00	61013	RECRUITING EXPENSE	0.00	1,500.00	1,500.00	1,500.00	1,500.00
1,381.72	1,983.42	2,000.00	0.00	61014	TRAINING SUPPLIES	0.00	2,000.00	2,000.00	2,000.00	2,000.00
27,426.45	25,189.81	30,000.00	0.00	61015	TRAINING EXPENSE	0.00	30,000.00	30,000.00	30,000.00	30,000.00
2,150.00	2,510.00	6,000.00	0.00	61016	CONFERENCE EXPENSE	0.00	6,000.00	6,000.00	6,000.00	6,000.00
1,739.52	2,425.07	3,000.00	0.00	61017	SHOP EXPENSE	0.00	3,000.00	3,000.00	3,000.00	3,000.00
4,452.27	3,082.13	4,000.00	0.00	61018	EMS SUPPLIES	0.00	5,000.00	5,000.00	5,000.00	5,000.00
44,029.00	50,624.47	50,000.00	0.00	61019	INSURANCE	0.00	70,000.00	70,000.00	70,000.00	70,000.00
4,225.21	4,627.83	5,000.00	0.00	61021	TRAVEL EXPENSE	0.00	2,500.00	2,500.00	2,500.00	2,500.00
4,655.52	3,446.14	6,500.00	0.00	61022	EQUIPMENT MAINTENANCE	0.00	6,500.00	6,500.00	6,500.00	6,500.00
3,797.67	2,961.25	7,500.00	0.00	61023	UNIFORM ALLOWANCE	0.00	7,500.00	7,500.00	7,500.00	7,500.00
22,719.51	20,417.06	28,000.00	0.00	61024	FUELS AND LUBRICANTS	0.00	28,000.00	28,000.00	28,000.00	28,000.00
562.18	669.67	650.00	0.00	61025	RURAL ADDRESSING	0.00	650.00	650.00	650.00	650.00
3,212.34	10,739.81	7,000.00	0.00	61026	RADIO MAINTENANCE	0.00	7,500.00	7,500.00	7,500.00	7,500.00
4,503.69	6,580.00	10,000.00	0.00	61027	COMPUTER MAINTENANCE	0.00	10,000.00	10,000.00	10,000.00	10,000.00
20,034.90	13,414.71	20,000.00	0.00	61031	LEGAL SERVICES	0.00	20,000.00	20,000.00	20,000.00	20,000.00

2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	Account	Description	FTE	2022 Requested	2022 Proposed	2022 Approved	2022 Adopted
0.00	944.99	1,200.00	0.00	61032	FIREFIGHTING CHEMICALS	0.00	1,200.00	1,200.00	1,200.00	1,200.00
668.92	3,859.00	4,500.00	0.00	61033	APPLIANCES	0.00	4,500.00	4,500.00	4,500.00	4,500.00
4,910.58	7,024.16	40,000.00	0.00	61037	ADMINISTRATION SERVICES	0.00	40,000.00	40,000.00	40,000.00	40,000.00
1,361.54	4,634.95	6,000.00	0.00	61042	SAFETY/PROTECTIVE CLOTHING	0.00	6,000.00	6,000.00	6,000.00	6,000.00
6,522.85	5,962.99	8,500.00	0.00	61044	SMALL TOOLS AND EQUIPMENT	0.00	8,500.00	8,500.00	8,500.00	8,500.00
624.44	295.50	500.00	0.00	61045	HAZMAT SUPPLIES	0.00	500.00	500.00	500.00	500.00
68,831.46	76,856.32	81,326.00	0.00	61050	DISPATCH SERVICES	0.00	89,300.00	89,300.00	89,300.00	89,300.00
5,865.00	3,450.00	7,500.00	0.00	61055	MEDICAL MEMBERSHIPS	0.00	7,500.00	7,500.00	7,500.00	7,500.00
9,503.35	10,097.59	10,000.00	0.00	61056	HEALTH AND WELFARE	0.00	10,000.00	10,000.00	10,000.00	10,000.00
23,584.35	25,849.35	85,280.00	0.00	61057	VEHICLE MAINTENANCE	0.00	35,000.00	35,000.00	35,000.00	35,000.00
25.00	150.46	500.00	0.00	61060	MAJOR FIRE LOSS EXPENSE	0.00	400.00	400.00	400.00	400.00
283,105.69	2,120.00	165,000.00	0.00	61063	GRANT EXPENDITURES	0.00	165,000.00	165,000.00	165,000.00	165,000.00
10,365.37	11,478.59	12,000.00	0.00	61064	EQUIPMENT TESTING	0.00	15,000.00	15,000.00	15,000.00	15,000.00
1,952.44	1,496.08	2,500.00	0.00	61065	SCBA MAINTENANCE	0.00	2,500.00	2,500.00	2,500.00	2,500.00
0.00	0.00	500.00	0.00	61066	INVESTIGATIONS	0.00	500.00	500.00	500.00	500.00
927.45	2,178.86	1,200.00	0.00	61070	CONFLAGRATION EXPENSES	0.00	1,200.00	1,200.00	1,200.00	1,200.00
30.97	1,199.43	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	1,305.11	1,500.00	0.00	61093	FIRE PREVENTION	0.00	1,500.00	1,500.00	1,500.00	1,500.00
1,081.94	1,110.66	14,000.00	0.00	61094	HEALTH/MEDICAL	0.00	14,000.00	14,000.00	14,000.00	14,000.00
1,102.25	1,529.30	4,000.00	0.00	61095	PROTECTIVE EQUIP MAINT	0.00	4,000.00	4,000.00	4,000.00	4,000.00
660,934.93	407,155.16	739,056.00	0.00		MATL SUPP & EXP Totals:	0.00	728,750.00	728,750.00	728,750.00	728,750.00
				03	CAPITAL OUTLAY					
128,541.86	7,910.14	25,000.00	0.00	71001	PROPERTY IMPROVEMENTS M	0.00	26,000.00	26,000.00	26,000.00	26,000.00
14,819.84	19,607.70	30,000.00	0.00	71002	PROTECTIVE EQUIPMENT	0.00	30,000.00	30,000.00	30,000.00	30,000.00
6,056.31	7,181.83	10,000.00	0.00	71003	MAJOR EQUIPMENT	0.00	12,000.00	12,000.00	12,000.00	12,000.00
18,222.79	9,839.97	8,500.00	0.00	71004	COMMUNICATION EQUIPMENT	0.00	8,500.00	8,500.00	8,500.00	8,500.00
5,645.50	6,111.86	8,000.00	0.00	71010	EQUIPMENT REPLACEMENT	0.00	8,000.00	8,000.00	8,000.00	8,000.00
10,961.25	10,031.52	7,500.00	0.00	71015	HOSE REPLACEMENT	0.00	7,500.00	7,500.00	7,500.00	7,500.00
972.86	11,954.15	12,000.00	0.00	71138	COMPUTER EXPENSE	0.00	20,000.00	20,000.00	20,000.00	20,000.00
3,608.00	4,447.42	6,000.00	0.00	71139	TRAINING EQUIPMENT	0.00	12,000.00	12,000.00	12,000.00	12,000.00
188,828.41	77,084.59	107,000.00	0.00		CAPITAL OUTLAY Totals:	0.00	124,000.00	124,000.00	124,000.00	124,000.00
				04	CONTINGENCY					

2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	Account	Description	FTE	2022 Requested	2022 Proposed	2022 Approved	2022 Adopted
0.00	0.00	135,000.00	0.00	90001	CONTINGENCIES	0.00	125,000.00	125,000.00	125,000.00	125,000.00
0.00	0.00	135,000.00	0.00		CONTINGENCY Totals:	0.00	125,000.00	125,000.00	125,000.00	125,000.00
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
106,387.00	105,000.00	120,000.00	0.00	91026	TRANSFER OUT (FUND 29)	0.00	110,000.00	110,000.00	110,000.00	110,000.00
107,000.00	75,000.00	48,000.00	0.00	91027	TRANSFER OUT (FUND 31)	0.00	46,000.00	46,000.00	46,000.00	46,000.00
227,387.00	194,000.00	182,000.00	0.00		TRANSFER OUT Totals:	0.00	170,000.00	170,000.00	170,000.00	170,000.00
47,093.00	48,305.43	49,550.00	0.00	08 93001	DEBT SERVICE LEASE PRINCIPAL	0.00	50,825.00	50,825.00	50,825.00	50,825.00
6,384.00	5,170.35	3,928.00	0.00	93002	LEASE INTEREST	0.00	2,652.00	2,652.00	2,652.00	2,652.00
53,477.00	53,475.78	53,478.00	0.00		DEBT SERVICE Totals:	0.00	53,477.00	53,477.00	53,477.00	53,477.00
1,874,840.73	1,564,901.56	2,446,364.00	0.00		EXPENDITURES TOTALS:	7.16	2,319,727.00	2,319,727.00	2,319,727.00	2,319,727.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
1,874,840.73	1,564,901.56	2,446,364.00	0.00		SECTION 2 EXPENSES	7.16	2,319,727.00	2,319,727.00	2,319,727.00	2,319,727.00
(1,874,840.73)	(1,564,901.56)	(2,446,364.00)	0.00		PERSONNEL SERVICES Totals:	(7.16)	(2,319,727.00)	(2,319,727.00)	(2,319,727.00)	(2,319,727.00)
0.00	0.00	700,000.00	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	700,000.00	0.00		UNAPPROPRIATED Totals:	0.00	700,000.00	700,000.00	700,000.00	700,000.00
0.00	0.00	700,000.00	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	700,000.00	0.00		SECTION 2 EXPENSES	0.00	700,000.00	700,000.00	700,000.00	700,000.00
0.00	0.00	(700,000.00)	0.00		(No Description) Totals:	0.00	(700,000.00)	(700,000.00)	(700,000.00)	(700,000.00)

2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	Account	Description	FTE	2022 Requested	2022 Proposed	2022 Approved	2022 Adopted
2,920,747.84	2,699,653.73	3,146,364.00	0.00		SECTION 1 REVENUES	0.00	3,019,727.00	3,019,727.00	3,019,727.00	3,019,727.00
1,874,840.73	1,564,901.56	3,146,364.00	0.00		SECTION 1 EXPENSES	7.16	3,019,727.00	3,019,727.00	3,019,727.00	3,019,727.00
1,045,907.11	1,134,752.17	0.00	0.00		FIRE SUPPRESSION FUND Totals:	(7.16)	0.00	0.00	0.00	0.00
2,920,747.84	2,699,653.73	3,146,364.00	0.00		REPORT REVENUES	0.00	3,019,727.00	3,019,727.00	3,019,727.00	3,019,727.00
1,874,840.73	1,564,901.56	3,146,364.00	0.00		REPORT EXPENSES	7.16	3,019,727.00	3,019,727.00	3,019,727.00	3,019,727.00
1,045,907.11	1,134,752.17	0.00	0.00		REPORT TOTALS:	(7.16)	0.00	0.00	0.00	0.00

SILVERTON FIRE DISTRICT

2021 - 2022

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 was reviewed at the May 14, 2020 regular Board meeting.

We are proposing to transfer \$110,000 to the Reserve Fund.

29-0-30000	BEGINNING FUND BALANCE	\$570,262
29-0-45025	TRANSFER IN FROM FUND 25	<u>\$110,000</u>
	<i>FUND 29 TOTAL REVENUE</i>	<i>\$680,262</i>
29-1-71001	BUILDING RESERVE	\$0
29-1-71003	EQUIPMENT RESERVE	\$0
29-1-71010	APPARATUS RESERVE	<u>\$0</u>
29-5-92006	<i>FUND 29 RESERVED BALANCE</i>	<i>\$680,262</i>

General Ledger

Budget Analysis

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 Fiscal Year: 2022



ADOPTED 2021-2022 BUDGET

2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	Account	Description	FTE	2022 Requested	2022 Proposed	2022 Approved	2022 Adopted
				29	RESERVE					
				R1	REVENUES					
344,797.17	411,376.72	346,377.00	0.00	30000	FUND BALANCE	0.00	570,262.00	570,262.00	570,262.00	570,262.00
0.00	0.00	0.00	0.00	45014	DONATIONS	0.00	0.00	0.00	0.00	0.00
106,387.00	105,000.00	120,000.00	0.00	45025	TRANSFER IN (FUND 25)	0.00	110,000.00	110,000.00	110,000.00	110,000.00
0.00	0.00	0.00	0.00	45075	CONFLAGRATION RECIEPTS	0.00	0.00	0.00	0.00	0.00
451,184.17	516,376.72	466,377.00	0.00		REVENUES Totals:	0.00	680,262.00	680,262.00	680,262.00	680,262.00
451,184.17	516,376.72	466,377.00	0.00		REVENUES TOTALS:	0.00	680,262.00	680,262.00	680,262.00	680,262.00
				1	(No Description)					
				03	CAPITAL OUTLAY					
16,662.45	18,915.19	0.00	0.00	71003	EQUIPMENT RESERVE	0.00	0.00	0.00	0.00	0.00
23,145.00	150,000.00	15,000.00	0.00	71010	APPARATUS RESERVE	0.00	0.00	0.00	0.00	0.00
39,807.45	168,915.19	15,000.00	0.00		CAPITAL OUTLAY Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	04	CONTINGENCY					
				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					
				92006	RESERVE FUND FIRE	0.00	680,262.00	680,262.00	680,262.00	680,262.00
0.00	0.00	0.00	0.00		UNAPPROPRIATED Totals:	0.00	680,262.00	680,262.00	680,262.00	680,262.00
39,807.45	168,915.19	15,000.00	0.00		EXPENDITURES TOTALS:	0.00	680,262.00	680,262.00	680,262.00	680,262.00

2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	Account	Description	FTE	2022 Requested	2022 Proposed	2022 Approved	2022 Adopted
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
39,807.45	168,915.19	15,000.00	0.00		SECTION 2 EXPENSES	0.00	680,262.00	680,262.00	680,262.00	680,262.00
(39,807.45)	(168,915.19)	(15,000.00)	0.00		(No Description) Totals:	0.00	(680,262.00)	(680,262.00)	(680,262.00)	(680,262.00)
0.00	0.00	451,377.00	0.00	5 05 92006	(No Description) UNAPPROPRIATED ENDING FUND BALANCE	0.00	0.00	0.00	0.00	0.00
0.00	0.00	451,377.00	0.00		UNAPPROPRIATED Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	451,377.00	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	451,377.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	(451,377.00)	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00
451,184.17	516,376.72	466,377.00	0.00		SECTION 1 REVENUES	0.00	680,262.00	680,262.00	680,262.00	680,262.00
39,807.45	168,915.19	466,377.00	0.00		SECTION 1 EXPENSES	0.00	680,262.00	680,262.00	680,262.00	680,262.00
411,376.72	347,461.53	0.00	0.00		RESERVE Totals:	0.00	0.00	0.00	0.00	0.00
451,184.17	516,376.72	466,377.00	0.00		REPORT REVENUES	0.00	680,262.00	680,262.00	680,262.00	680,262.00
39,807.45	168,915.19	466,377.00	0.00		REPORT EXPENSES	0.00	680,262.00	680,262.00	680,262.00	680,262.00
411,376.72	347,461.53	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

SILVERTON FIRE DISTRICT

2021 - 2022

Fund 30: Capital Projects Fund Summary

Capital Improvement Fund 30 was created for expenditure of 2015 Bond sale proceeds. We will finish the capital projects from the bond by the end of this fiscal year. Delays from the busy construction trades continue to be our biggest obstacle to staying on schedule and finishing projects in the last fiscal year. The last projects are the construction of a covered vehicle storage area behind the warehouse and painting the heavy brush truck. The final bond projects are as follows:

Property Improvements Major: \$29,437

Install covered vehicle area behind Station 1 warehouse which will include design, site prep, and construction.

30-0-30000	BEGINNING FUND BALANCE	\$29,437
30-0-41002	INTEREST EARNED	\$0
30-0-41003	MISC RECEIPTS	\$0
	<i>FUND 30 TOTAL REVENUE</i>	<i>\$29,437</i>
30-3-71001	PROPERTY IMPROVEMENTS MAJOR	\$24,437
30-3-71005	RESCUE EQUIPMENT	\$0
30-3-71006	MAJOR EQUIPMENT	\$5,000
30-3-71008	SCOTTS MILLS STATION	\$0
	<i>FUND 30 TOTAL EXPENSES</i>	<i>\$29,437</i>
30-5-92006	<i>FUND 30 ENDING BALANCE</i>	<i>\$0</i>

General Ledger

Budget Analysis

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 Fiscal Year: 2022



ADOPTED 2021-2022 BUDGET

2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	Account	Description	FTE	2022 Requested	2022 Proposed	2022 Approved	2022 Adopted
				30	2015 CAPITAL IMPROVEMENT					
				A1	CASH IN BANK					
496,205.29	113,576.68	0.00	0.00	11023	ZION BANK/SAVINGS	0.00	0.00	0.00	0.00	0.00
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496,205.29	113,576.68	0.00	0.00		CASH IN BANK Totals:	0.00	0.00	0.00	0.00	0.00
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496,205.29	113,576.68	0.00	0.00		ASSETS TOTALS:	0.00	0.00	0.00	0.00	0.00
				R1	REVENUES					
566,440.14	430,947.08	132,698.00	0.00	30000	FUND BALANCE	0.00	29,437.00	29,437.00	29,437.00	29,437.00
9,891.77	3,711.92	100.00	0.00	41002	INTEREST EARNED	0.00	0.00	0.00	0.00	0.00
0.00	77,433.06	0.00	0.00	41003	MISC. RECIEPTS	0.00	0.00	0.00	0.00	0.00
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576,331.91	512,092.06	132,798.00	0.00		REVENUES Totals:	0.00	29,437.00	29,437.00	29,437.00	29,437.00
<hr/>										
576,331.91	512,092.06	132,798.00	0.00		REVENUES TOTALS:	0.00	29,437.00	29,437.00	29,437.00	29,437.00
				2	(No Description)					
				02	MATL SUPP & EXP					
3,500.00	0.00	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/>										
3,500.00	0.00	0.00	0.00		MATL SUPP & EXP Totals:	0.00	0.00	0.00	0.00	0.00
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3,500.00	0.00	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/>										
3,500.00	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
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(3,500.00)	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00

2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	Account	Description	FTE	2022 Requested	2022 Proposed	2022 Approved	2022 Adopted
				3	(No Description)					
				03	CAPITAL OUTLAY					
102,757.87	153,536.42	132,798.00	0.00	71001	PROPERTY IMPROVEMENTS M	0.00	24,437.00	24,437.00	24,437.00	24,437.00
0.00	0.00	0.00	0.00	71002	ENGINES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	71003	SCBA	0.00	0.00	0.00	0.00	0.00
0.00	40,145.04	0.00	0.00	71005	RESCUE EQUIPMENT	0.00	0.00	0.00	0.00	0.00
1,433.98	106,271.79	0.00	0.00	71006	MAJOR EQUIPMENT	0.00	5,000.00	5,000.00	5,000.00	5,000.00
0.00	21,046.60	0.00	0.00	71008	SCOTTS MILLS STATION	0.00	0.00	0.00	0.00	0.00
32,042.98	0.00	0.00	0.00	71009	SILVERTON MAIN STATION	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	71011	DRILL TOWER & GROUNDS	0.00	0.00	0.00	0.00	0.00
136,234.83	320,999.85	132,798.00	0.00		CAPITAL OUTLAY Totals:	0.00	29,437.00	29,437.00	29,437.00	29,437.00
136,234.83	320,999.85	132,798.00	0.00		EXPENDITURES TOTALS:	0.00	29,437.00	29,437.00	29,437.00	29,437.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
136,234.83	320,999.85	132,798.00	0.00		SECTION 2 EXPENSES	0.00	29,437.00	29,437.00	29,437.00	29,437.00
(136,234.83)	(320,999.85)	(132,798.00)	0.00		(No Description) Totals:	0.00	(29,437.00)	(29,437.00)	(29,437.00)	(29,437.00)
				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					

2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	Account	Description	FTE	2022 Requested	2022 Proposed	2022 Approved	2022 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
576,331.91	512,092.06	132,798.00	0.00		SECTION 1 REVENUES	0.00	29,437.00	29,437.00	29,437.00	29,437.00
139,734.83	320,999.85	132,798.00	0.00		SECTION 1 EXPENSES	0.00	29,437.00	29,437.00	29,437.00	29,437.00
436,597.08	191,092.21	0.00	0.00		2015 CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
576,331.91	512,092.06	132,798.00	0.00		REPORT REVENUES	0.00	29,437.00	29,437.00	29,437.00	29,437.00
139,734.83	320,999.85	132,798.00	0.00		REPORT EXPENSES	0.00	29,437.00	29,437.00	29,437.00	29,437.00
436,597.08	191,092.21	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

SILVERTON FIRE DISTRICT

2021 - 2022

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 three (3) employees that have the potential of retiring in the next ten (10) years that would create a liability for accrued vacation payouts and payroll related expenses.

This fund is used to set aside funds to pay for retiree health insurance premiums. This fund represents budgeted amounts for two retirees that currently have 90% of their single rate health insurance premiums paid for. Currently, this amounts to \$15,373. It should be noted that in January 2022, one (1) retiree will be eligible for Medicare and thus will be dropped from the retiree health insurance program. This will leave one (1) employee left in this program with no other future retirees expected/allowed to participate.

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 \$46,000 into the fund. We will be expensing approximately \$25,822 to pay for retiree health insurance premiums which will leave a balance of \$260,992 in Reserve Fund 31 for fiscal year 2022.

31-0-30000	BEGINNING FUND BALANCE	\$230,365
31-0-45008	MISC RECEIPTS	\$10,449
31-0-45025	TRANSFER IN FROM FUND 25	\$46,000
	<i>FUND 31 TOTAL REVENUE</i>	<i>\$286,814</i>
31-1-51005	RETIREE HEALTH INSURANCE	\$25,822
31-5-92006	<i>FUND 31 ENDING BALANCE</i>	<i>\$260,992</i>

General Ledger

Budget Analysis

User: candace
 Printed: 06/14/2021 - 4:49PM
 Fiscal Year: 2022



ADOPTED 2021-2022 BUDGET

2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	Account	Description	FTE	2022 Requested	2022 Proposed	2022 Approved	2022 Adopted
				31	PERSONNEL EXPENSE RESERV					
				R1	REVENUES					
52,729.75	137,473.23	197,738.00	0.00	30000	FUND BALANCE	0.00	230,365.00	230,365.00	230,365.00	230,365.00
11,487.08	9,972.72	10,449.00	0.00	45008	MISC RECEIPTS	0.00	10,449.00	10,449.00	10,449.00	10,449.00
107,000.00	75,000.00	48,000.00	0.00	45025	TRANSFER IN (FUND 25)	0.00	46,000.00	46,000.00	46,000.00	46,000.00
171,216.83	222,445.95	256,187.00	0.00		REVENUES Totals:	0.00	286,814.00	286,814.00	286,814.00	286,814.00
171,216.83	222,445.95	256,187.00	0.00		REVENUES TOTALS:	0.00	286,814.00	286,814.00	286,814.00	286,814.00
				1	(No Description)					
				01	PAYROLL RELATED EXP					
33,743.60	24,743.62	25,822.00	0.00	51005	RETIREE HEALTH INSURANCE	0.00	25,822.00	25,822.00	25,822.00	25,822.00
33,743.60	24,743.62	25,822.00	0.00		PAYROLL RELATED EXP Totals:	0.00	25,822.00	25,822.00	25,822.00	25,822.00
33,743.60	24,743.62	25,822.00	0.00		EXPENDITURES TOTALS:	0.00	25,822.00	25,822.00	25,822.00	25,822.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
33,743.60	24,743.62	25,822.00	0.00		SECTION 2 EXPENSES	0.00	25,822.00	25,822.00	25,822.00	25,822.00
(33,743.60)	(24,743.62)	(25,822.00)	0.00		(No Description) Totals:	0.00	(25,822.00)	(25,822.00)	(25,822.00)	(25,822.00)
				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
0.00	0.00	0.00	0.00	91025	RESERVE TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		MATL SUPP & EXP Totals:	0.00	0.00	0.00	0.00	0.00

2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	Account	Description	FTE	2022 Requested	2022 Proposed	2022 Approved	2022 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	230,365.00	0.00	5 09 92006	(No Description) RESERVED FOR FUTURE PERSONNEL RESERVE	0.00	260,992.00	260,992.00	260,992.00	260,992.00
0.00	0.00	230,365.00	0.00		RESERVED FOR FUTURE Totals:	0.00	260,992.00	260,992.00	260,992.00	260,992.00
0.00	0.00	230,365.00	0.00		EXPENDITURES TOTALS:	0.00	260,992.00	260,992.00	260,992.00	260,992.00
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	230,365.00	0.00		SECTION 2 EXPENSES	0.00	260,992.00	260,992.00	260,992.00	260,992.00
0.00	0.00	(230,365.00)	0.00		(No Description) Totals:	0.00	(260,992.00)	(260,992.00)	(260,992.00)	(260,992.00)
171,216.83	222,445.95	256,187.00	0.00		SECTION 1 REVENUES	0.00	286,814.00	286,814.00	286,814.00	286,814.00
33,743.60	24,743.62	256,187.00	0.00		SECTION 1 EXPENSES	0.00	286,814.00	286,814.00	286,814.00	286,814.00
137,473.23	197,702.33	0.00	0.00		PERSONNEL EXPENSE RESERV	0.00	0.00	0.00	0.00	0.00

2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	Account	Description	FTE	2022 Requested	2022 Proposed	2022 Approved	2022 Adopted
171,216.83	222,445.95	256,187.00	0.00		REPORT REVENUES	0.00	286,814.00	286,814.00	286,814.00	286,814.00
33,743.60	24,743.62	256,187.00	0.00		REPORT EXPENSES	0.00	286,814.00	286,814.00	286,814.00	286,814.00
137,473.23	197,702.33	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00



FIRE SUPPRESSION & EMS VOLUNTEERS SERVING THE SILVERTON FIRE DISTRICT

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NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Silvertown Fire District, Marion and Clackamas Counties, State of Oregon, to discuss the budget for fiscal year July 01, 2021 to June 30, 2022 will be held virtually through Zoom. The meeting will take place on Tuesday, May 18, 2021, 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 Silvertown 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@silvertownfire.com by 5:00 p.m. on Tuesday, May 18th. 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 Silvertown Fire District's website at www.silvertownfire.com. A copy of the proposed 2021-2022 budget document may be inspected or obtained on or after May 11, 2021 by calling the Silvertown Fire District office at (971) 370-0408 or via email at candacecantu@silvertownfire.com. Please call (971) 370-0408 if you require accommodations to fully participate in the meeting.

Topic: Budget Committee Meeting

Time: May 18, 2021 07:00 PM Pacific Time (US and Canada)

<https://us02web.zoom.us/j/83471187574?pwd=eXBhVlc3S29YY3dpQmZQTHdERjJQQT09>

Meeting ID: 834 7118 7574

Passcode: 973006

Dial by your location

(253) 215-8782 US (Tacoma)



AFFIDAVIT OF PUBLICATION

SILVERTON FIRE DISTRICT
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, 2021 to June 30, 2022 will be held virtually through Zoom. The meeting will take place on Tuesday, May 18, 2021, at 7:00 p.m. To obtain the meeting ID and password for the Zoom meeting, please refer to our website at www.silvertonfire.com 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 by 5:00 p.m. on Tuesday, May 18, 2021. 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 2021-2022 budget document may be inspected or obtained on or after May 11, 2021 by calling the Silverton Fire District office at (971) 370-0408 or via email at candacecantu@silvertonfire.com. Please call (971) 370-0408 if you require accommodations to fully participate in the meeting.

Silverton Appeal
4/28/2021

I, [Signature], 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 -

04/28/2021

Dated this 28 day of April, 2021

[Signature]

Public Notice Clerk

Subscribed and sworn to me this

[Signature]

Notary Public for State of Wisconsin, Brown County

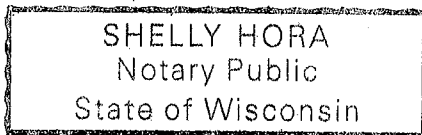
Notary Expires on 8-25-23

Ad#:0004703380

P O : 21/22 budget

This is not an invoice

of Affidavits 1





FIRE SUPPRESSION & EMS VOLUNTEERS SERVING THE SILVERTOWN FIRE DISTRICT

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NOTICE OF REGULAR BOARD MEETING & BUDGET HEARING

Pursuant to ORS 192.640, the Board of Directors of the Silvertown Fire District will hold a regular board meeting and budget hearing via Zoom on June 8, 2021 beginning at 7:00 p.m. In order to comply with social distancing guidelines at the federal and state level, Board President Von Flue has instructed that public attendance at public meetings will be telecommunicated until further notice. A copy of the board packet and budget hearing notice can be found on our website at www.silvertownfire.com. Please consider submitting written comments to candacecantu@silvertownfire.com by noon on Monday, June 7, 2021. Comments received will be shared with the Board of Directors before the meeting and included in the record. Members of the public who wish to attend the meeting but do not have the ability to do so via telecommunication should contact the Office Administrator forty-eight hours prior to the noticed meeting time at (971) 370-0408 or by email at candacecantu@silvertownfire.com.

The meeting location is accessible to persons with disabilities. A request for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours prior to the meeting. Please call 503-873-5328.

The board meeting and budget hearing will begin at 7:00 p.m. on June 8, 2021. Please open the link below or dial by your location.

Topic: Regular Board Meeting & Budget Hearing

Time: Jun 8, 2021 07:00 PM Pacific Time (US and Canada)

<https://us02web.zoom.us/j/83306946555?pwd=bnJsaElCUDdaUWg1dTBjTjVKQUN1Zz09>

Meeting ID: 833 0694 6555
Password: 663944

Dial by your location

1 (253) 215 8782 US (Tacoma)



Statesman Journal

A GANNETT COMPANY

AFFIDAVIT OF PUBLICATION

SILVERTON FIRE DISTRICT
819 RAILWAY AVE NE
SILVERTON, OR 97381
ATTN CANDACE CANTU

Letter

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

6/2/2021

[Signature]

Public Notice Clerk

Subscribed and sworn to me this 2nd day of June, 2021

[Signature: Kathleen Allen]

Notary Public for State of Wisconsin, Brown County

Notary Expires On 1-7-25

Ad#: GCI0656761
P O:
of Affidavits :1

KATHLEEN ALLEN
Notary Public
State of Wisconsin

NOTICE OF BUDGET HEARING

A public meeting of the Silverton Fire District will be held on June 8, 2021 at 7:00 p.m. at 819 Rail Way NE, Silverton, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 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 proceeding year.

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

FINANCIAL SUMMARY – RESOURCES			
TOTAL OF ALL FUNDS	Actual Amounts 2019-2020	Actual Amounts This Year: 2020-2021	Approved Budget Next Year: 2021-2022
1. Beginning Fund Balance/Net Working Capital	2,037,059	1,681,813	1,957,064
2. Fees, Licenses, Permits, Fines, Assessments & Other Service	93,677	356,420	61,450
3. Federal, State & all Other Grants, Gifts, Allocations & Donations	2,140	151,000	152,500
4. Revenue from Bonds & Other Debt	0	0	0
5. Inter fund Transfers/Internal Service Reimbursements	194,000	182,000	170,000
6. All Other Resources Except Current Year Property Taxes	171,085	144,853	170,990
7. Current Year Property Taxes Estimated to be Received	1,810,528	1,865,420	1,902,979
8. Total Resources—add lines 1 through 7	4,308,489	4,381,506	4,414,983
FINANCIAL SUMMARY – REQUIREMENTS BY OBJECT CLASSIFICATION			
9. Personnel Services	871,930	1,269,652	1,158,322
10. Materials and Services	407,155	739,056	728,750
11. Capital Outlay	567,000	254,798	153,437
12. Debt Service	380,088	384,353	393,333
13. Inter fund Transfers	194,000	182,000	170,000
14. Contingencies	0	135,000	125,000
15. Special Payments	0	0	0
16. Unappropriated Ending Balance and Reserved for Future Expenditure	1,888,317	1,416,647	1,686,141
17. Total Requirements—add lines 9 through 16	4,308,489	4,381,506	4,414,983
FINANCIAL SUMMARY – REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM*			
Name of Organizational Unit or Program			
FTE for Unit or Program			
Fire and EMS Services	4,308,489	4,381,506	4,414,983
FTE	7.00	8.00	7.50
Total Requirements	4,308,489	4,381,506	4,414,983
Total FTE	7.00	8.00	7.50
STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING*			
There are no major changes in activities or sources of financing for the 2021-2022 Fiscal Year.			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed (2019-2020)	Rate or Amount Imposed (2020-2021)	Rate or Amount Approved (2021-2022)
Permanent Rate Levy (Rate Limit 1.0397 Per \$1000)	1.0397	1.0397	1.0397
Local Option Levy			
Levy for General Obligation Bonds	343,921.00	365,780.00	357,743.00
STATEMENT OF INDEBTEDNESS			
Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not incurred on July 1	
General Obligation Bonds	3,346,475		
Other Bonds	0		
Other Borrowings	53,698		
Total	3,400,173		

**SILVERTON FIRE DISTRICT
RESOLUTION No. 21-352**

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 2021-2022 Debt Service Fund, Volunteer Incentive Plan Fund, General Fund, Capital Reserve Fund, Capital Projects and Personnel Expense Reserve Fund in the total amount of \$4,414,983*. 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, 2021, for the following purposes:

Debt Service (Fund 22)	
Debt Service.....	\$ 339,856.00
Total.....	\$ 339,856.00

Volunteer Incentive Plan (Fund 24)	
Fire and EMS Services	
Personnel Services.....	\$ 14,000.00
Total.....	\$ 14,000.00

General Fund (Fund 25)	
Fire and EMS Services	
Personnel Services.....	\$ 1,118,500.00
Materials & Services.....	\$ 728,750.00
Capital Outlay.....	\$ 124,000.00
Debt Service.....	\$ 53,477.00
Transfers Out.....	\$ 170,000.00
Contingency.....	\$ 125,000.00
Total.....	\$ 2,319,727.00

Capital Reserve (Fund 29)	
Fire and EMS Services	
Capital Outlay.....	\$ -
Total.....	\$ -

Capital Projects (Fund 30)	
Fire and EMS Services	
Capital Outlay.....	\$ 29,437.00
Total.....	\$ 29,437.00

Personnel Expense Reserve (Fund 31)	
Fire and EMS Services	
Personnel Services.....	\$ 25,822.00
Total.....	\$ 25,822.00

Total APPROPRIATIONS, All Funds . . .	\$ 2,728,842.00
Total Unappropriated and Reserve Amounts, All Funds . . .	\$ 1,686,141.00
TOTAL ADOPTED BUDGET . . .	\$ 4,414,983.00 *

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 2021 - 2022 : (1) at the rate of \$ 1.0397 per \$1000 of assessed value for permanent rate tax; (2) In the amount of \$357,743 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.....\$357,743

The above resolution statements were approved and declared adopted on June 8, 2021.

X Les Von Flue
Les Von Flue, President, Board of Directors

X Robert Mengucci
Robert Mengucci, Secretary, Board of Directors

X Candace Cantu
Attest: Candace Cantu, District Clerk