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**Budget Message**

**2023 – 2024 Fiscal Year**

The Proposed 2023-2024 Budget Document was prepared by the Fire Chief, Administrative Assistant, and the Board of Directors.

The Budget Document is a line-item budget, consisting of a General Fund, Fire Apparatus & Equipment Reserve Fund, and a Building Reserve Fund. The District’s budget was prepared on the cash basis of accounting. Under the cash basis of accounting, revenue is recorded when cash has been received, and expenses are recorded when cash has been paid out.

There is a permanent tax rate of $1.6207 per thousand dollars of assessed property value in the fire district. The fire district has the option to levy less, but not more than the permanent tax rate amount.

**Financial Goals**

The proposed financial goals of the Netarts-Oceanside Rural Fire Protection District for the fiscal year 2023-2024 are as follows:

• Maintain and safeguard the safety and health of personnel.

• Maintain optimum fire protection for the fire district.

• Fund the daily operations of the fire district at the established levels of service.

• Maintain and safeguard the value and condition of the fire district facilities, apparatus, and equipment.

• Purchase fire and rescue related tools and equipment which will maintain our ability to render services to our community.

• Continue to build and maintain a reserve fund for the purchase of fire apparatus & equipment.

• Improve building maintenance and build a reserve fund for future station renovations and/or property acquisition.

• Maintain an adequate cash carryover to reduce the possibility of needing to borrow funds to operate.

• Maintain a general operating contingency that is adequate for unexpected emergencies.

**General Fund Resources**

Resources in this budget include major income from property taxes in the amount of $850,000.00 plus $25,000.00 in arrears taxes. A total of $41,600.00 is expected from earned interest, rentals, donations, grant opportunities and miscellaneous income, plus an estimated cash carryover of $544,780.00.

**Total Resources – General Fund: $1,460,880.00**

**General Fund Expenditures – Personal Services**

The proposed budget includes career staff wages and the employer portion of social security, medical insurance, and PERS benefits for the Division Chief/Training Officer, Firefighter, and full time Administrative Assistant. Volunteer reimbursement for up to 30 volunteers at $10.00 per drill and call attended, plus officer reimbursement and reimbursement for volunteer’s lost wages when attending training. As well as resident reimbursement line to cover the tuition reimbursement for the resident sleeper program. As well as a weekend duty work schedule.

**Total Expenditures – Personal Services: $626,395.00**

**General Fund Expenditures – Materials & Services**

After reviewing the line item amounts for Materials & Services, we made several adjustments from last year. Refer to the Budget Document Detail Sheet attached.

Line-item changes are as follows:

Line #5601 Insurance / Bonds

Line #5606 Travel / Training

Line #5608 Fuel / Oil

Line #5611 Small Tools & Equipment

Line #5613 Contract Services

Line #5623 Vehicle Maintenance

Line #5628 Fire Service Software

Changes made in these funds were increases to reflect rising costs, increased activities, or changes in other agencies’ policies.

**Total Expenditures – Materials & Services: $262,200.00**

**General Fund Expenditures – Capital Outlay:**

Capital Outlay #5701 Equipment: $41,500.00

A detailed description of all the items included is in the Budget Packet.

Capital Outlay #5702 Building: $16,000.00

We have one major project planned this line (see summary) and any general maintenance needed.

Capital Outlay #5703 Grounds: $5,000.00

This line is for unexpected ground repair or work.

**Total Capital Outlay Expenditures: $62,500.00**

**General Fund – Transfers:**

Fire Apparatus & Equipment Reserve #5810: Maximum $ 100,000.00

Building Reserve #5830: Maximum $ 100,000.00

**Total Transfers: $200,000.00**

**General Operating Contingency: $25,000.00**

**Total Expenditures – Capital Outlay:**(Including Contingency & Max Transfers) $**287,500.00**

**Total Requirements Summary**

**Personal Services: $ 626,395.00**

**Material and Services: $ 262,200.00**

**Capital Outlay (Not including contingency & max transfers) $62,500.00**

**Total Transfers and Contingency\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ $ 225,000.00**

**Unappropriated Ending Fund Balance: $ 284,785.00**

Total of

**Total Expenditures & Unappropriated Ending Fund Balance: $1,460880.00**

**Total Resources: $1,460,880.00**

**RESERVE ACCOUNTS**

As of April 024, 2023

**Reserve Fund – Fire Apparatus & Equipment**

Line Item: Resources

1. Cash on Hand $ 615,592.00

4. Interest Earned $ 2000.00

5. Transferred from GF $ 100,000.00

9. Total Resources $ 717,592.00

Line Item: Requirements

Line #1 SCBA’s $ 150,000.00

Total $ 150,000.00

**16. Reserved for Future Expenditure $ 567,592.00**

**Reserve Fund – Building**

Line Item: Resources

1. Cash on Hand $ 451,702.00

4. Interest Earned $ 1000.00

5. Transferred from GF $ 100,000.00

9. Total Resources $ 552,702.00

Line Item: Requirements

1) extend Rear Parking Area $ 25,000.00

Total $ 25,000.00

**16. Reserved for Future Expenditure $ 527,702.00**

**General Remarks:**

The Budget Document is balanced by a tax levy at our maximum permitted permanent tax rate.

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Tim Carpenter, Fire Chief

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**Personal Services Summary**

Budget Year 2023-2024

5501 Fire Chief: **$90,073.00** This is the salary for the Fire Chief for 2023-2024.

5502 Division Chief/Training Officer: **$71,195.00** This is the salary for the Training Division Chief for 2023-2024.

5503 Benefits-Health: **$128,000.00** This number is an estimate for health insurance costs for the Fire Chief + spouse, Training Division Chief + spouse, Firefighter, and Administrative Assistant.

5504 Administrative Assistant: **$50,732.00** This is the wage for the Administrative Assistant for 2023-2024.

5505 Firefighter/Maintenance: **$52,195.00** This is a proposed wage for a fourth employee for 2023-2024.

5506 PERS (Public Employees Retirement System): **$45,000.00** The District currently pays 14.64% of employee payroll to PERS. The District also pays the 6% PERS employee contributions for the employees. The Chief is now working on contract so the District is not paying PERS on the Chief

5507 Social Security: **$20,000.00** The rate for Social Security is 6.2% of payroll.

5508 Medicare: **$5,500.00** The rate for Medicare is 1.45% of payroll.

5509 Volunteer Reimbursement: **$25,000.00** The volunteers receive a reimbursement of $10.00 per drill attended and $10.00 per call. This number is difficult to estimate each year as we don’t know how many calls we will have. There is also additional monthly reimbursement for Officers to reflect the extra amount of time these volunteers put in at the station. The reimbursement for officers is as follows: assistant chief, $100.00; captain, $35.00; lieutenant, $25.00.

5510 Uniforms-Employee: **$3,000.00** The District has a dress code for its employees: this covers the costs of dress uniform shirts and pants, t-shirts and sweatshirts with NORFPD insignia, footwear, badges and name tags.

5511 Uniforms-Volunteers: **$5,000.00** The District will supply uniforms for the volunteers. The uniform remains the property of the District, and upon resignation of any volunteer, the uniform must be returned. This covers the purchase of dress uniform shirts and pants, t-shirts, sweatshirts and hats, as well as badges and name tags.

5512 Training Wage Reimbursement: **$3,500.00** The District has a policy that will reimburse a volunteer when they take time off work without pay to attend training, with a maximum reimbursement of $750.00 for one week.

5513 Casual Labor: **$2,500.00** The District’s Resident Volunteer program is operational, so we don’t need the part time help in the summer. I’m keeping the line item with a smaller amount for when we need occasional help.

5514 Volunteer Length of Service: **$20,200.00** This is a Special Districts program we are continuing for the volunteers. After 5 years of service, the volunteer will qualify for a retirement program. The District will put in $10,000.00 per year to be split up between eligible volunteers. There is a $200.00 per year annual fee.

5515 Resident Volunteer Program: **$35,000.00** This is the line item to pay for a resident volunteer program. This line covers the monthly stipend for the three residents and the $1000 scholarship for tuition per term for three of the four terms per student ($4,500).

5517 Vol/Resident Duty Shift: **$15,000.00**

With Board approval, we created a duty shift program. This allows volunteers and residents to sign up for 12 hr. weekend duty shifts. See Personal Policy #64

5518 Seasonal Staffing: **$35,000.00**

This is a grant opportunity from the State Fire Marshals Office to help with staffing during the high fire danger months. This is the second time we have been awarded this grant, last year it became available after the budget was approved so we weren’t able to get it in the budget. We added this as a line item because it might become available annually.

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**Materials & Services Summary**

Budget Year 2023-2024

Most of these categories are self-explanatory. I will include a brief list of some of the items in each, and a more detailed explanation of the line items that need them.

5601 Insurance/Bonds: **$35,000**.**00** District’s Worker’s Compensation Insurance, property insurance, and vehicle insurance.

5602 Legal/Audit: **$12,000.00** Annual audit and any legal fees that come up during the year.

5603 Dues/Subscriptions/Fees: **$9,000.00** Annual membership dues to organizations like Oregon Fire Chief’s Association, the State Surplus purchasing organization, Oregon Fire District Directors Association, and for subscriptions to fire department related magazines.

5604 Public Notices/Elections: **$2,500.00** This covers the cost of publishing the notices of our public meetings and elections.

5606 Travel/Training: **$25,000.00** For training volunteers and employees. It includes the cost of the actual training, training materials and travel-related costs. Also included is the cost of training aids used for in-house training such as CPR mannequins and training videos.

5607 Utilities: **$20,000.00** All utilities used by the district including phones and power.

5608 Fuel/Oil: **$17,000.00** Fuel for the District’s vehicles.

5609 Maintenance-Equipment: **$8,000.00** Maintenance of District equipment; not vehicles. It includes maintenance of radios and pagers, SCBA’s, tools etc. This line was increased due to a lot of the District’s equipment aging and needs more maintenance.

5610 Maintenance-Building: **$8,000.00** General unforeseen building maintenance.

5611 Small Tools & Equipment: **$7,000.00** Any tool or piece of equipment that is not included in Capital Outlay, meaning it costs less than $1000.

5612 Miscellaneous: **$2,000.** Any miscellaneous expense that doesn’t fit into another line item.

5613 Contract Services: **$15,000.00** This is for any work the District hires out. Some of the items it covers are the cost of the required medical evaluations for the employees and volunteers.

5614 Public Street Lights: **$15,000.00** The District pays for the street lights in Netarts and Oceanside.

5615 Medical Supplies: **$6,500.00** We used to be able to get most of our medical supplies from Tillamook Ambulance, but because of changes in policy at Tillamook Ambulance that exchange isn’t available to us, so we have to purchase most all of our medical supplies This line also includes items like back boards, first aid supplies for the stations and some of our diagnostic equipment.

5616 Rope Rescue Supplies & Equipment: **$2,500.00** Items like rope, harnesses, helmets, gloves, and baskets to carry a victim in.

5617 Water Rescue Supplies & Equipment: **$2,500.00** Items like life jackets, helmets, and other equipment needed for surf and bay rescue.

5618 Supplies-Office: **$4,000.00** This includes general office supplies, not office equipment or maintenance of the equipment.

5619 Supplies-Station: **$7,500.00** This is for general station supplies, such as cleaning supplies.

5620 Emergency Preparedness: **$3,000.00** This is to cover the cost of the preparation and implementation of the District’s Emergency Preparedness plan. It will include items such as printing and mailing flyers and items for an emergency shelter.

5621 Fire Prevention & Public Education: **$4,000.00** This pays for anything related to fire prevention and public education including the coloring books and other items we hand out to kids.

5622 Office Equipment/Maintenance: **$5,000.00** This includes all office equipment including computers, printers, etc. and the maintenance of that equipment.

5623 Vehicle Maintenance: **$15,000.00** This is for general maintenance of the District vehicles including oil changes, and for any unforeseen maintenance issues that come up.

5624 Board Member Training: **$7,000.00** This pays for Board Members to attend conferences and seminars. It covers the cost of the training, any training materials and related travel expenses.

5625 Banking Fees: **$700.00** Monthly maintenance fees for the District’s checking and Local Government Investment Pool Accounts.

5626 Volunteer Incentive Program: **$10,000.00** This pays for incentives for the volunteers such as Christmas dinner and gifts.

5627 Equipment Testing: **$7,000.00** We are required to have annually tested the pumps on the trucks, pressure test all our hose, test the ladders for any weakness, flow test all of the SCBA packs and masks, and have the air quality from our compressor tested every quarter.

5628 Fire Service Software: **$12,000.00** We started using some fire service computer software last year. The software is a records management software and response management software. I have also included two different automotive diagnostic software applications.

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**CAPITAL OUTLAY EXPENDITURES**

Budget Year 2023-2024

**Capital Outlay #5701 Equipment:**

1) Structural and Wildland Personal Protective Equipment

We always budget for five new sets of turn-outs every year to be able to fit those new members that we don’t have sizes for or to replace aging turn-outs. This year we are adding wildland PPE to this line.

**$15,000.00**

2) SCBA Masks

Per OSHA we are required to have every new volunteer fill out a *Respirator Medical Evaluation Questionnaire* and do a fit test before they are allowed to wear or operate in an SCBA. The fit test is to determine that they are wearing a mask that fits properly and they are getting a good seal. Most people wear a medium so that’s what we carry on the trucks, but we do have a few people that require a custom size so we must supply them with the proper size.

**$2,500.00**

3) Radio Equipment

Radio equipment must be kept current and up to date. The FCC and OSHA have taken a very proactive stance on proper and interoperable radio communication. At the rate radio frequencies, radios, and radio user rules are being changed we need to be able to keep current. This amount is to include radio equipment as well as pagers.

**$4,000.00**

4) Large tools and equipment

We have a line item for small tools and equipment (Materials & Services #5610). I always use this line for tools and equipment under $500.00. This would be for tools and equipment $500.00 to a $1,000.00 with purchases over $1,000.00 still requiring approval of the Board.

**$4,000.00**

6) Two new dry suites for water rescue

We need to rotate out a couple of our water rescue dry suits. We buy our dry suites from O S Systems in Scappoose OR they hold up well and we can have them rebuilt about three times for the cost of one, it just comes a time when they have to be rotated out.

**$4,000.00**

7)Tires for 61-94

I always keep tires and other larger routine vehicle expenses separate from Line #5623 for tracking purposes.

**$2,000.00**

8) Copy/Printer

Replace the district Copy/printer with a new update more user-friendly model.

**$10,000.00**

**CAPITAL OUTLAY EXPENDITURES**

Budget Year 2023-2024

**Capital Outlay #5702 Building:**

General Building Maintenance

We need to do some work on the residents’ quarters as well as other small projects that come up throughout the year.

**$6,000.00**

Paint Resident Quarters

We haven’t painted the resident house since new it has held up well, but it is time for some routine maintenance.

**$10,000.00**

**CAPITAL OUTLAY EXPENDITURES**

Budget Year 2023-2024

**Capital Outlay #5703 Grounds:**

1.) **General Grounds Maintenance and Improvements**

For this I have always maintained a minimum amount of money for things that might come up.

**$5,000.00**

**RESERVE FUND EXPENDITURES**

Budget Year 2023-2024

**Fire Apparatus & Equipment Fund:**

**1) Self-Contained Breathing Apparatus (SCBA) Replacement**

Our SCBA’s are going on 12 years old the National Fire Protection Association (NFPA) recommends they are replaced no more than ten (10) years. Ours are in good working order but to stay ahead of a possible failure or expensive maintenance issue they should be replaced.

**$150,000.00**

**Building Reserve Fund:**

**1) Makeover Dispatch Room**

I would still like to finish this room but if it happens soon, we do have money in the Capital Outlay Building that we could use.

**2.) Extend the rear parking area**

Over the last few years, we were able to purchase the property to the east of the Fire District property, demolish the structure that was there, and get the lot clear of debris. Until we have a clear decision as to what we want to do with the property I would like to extend the grave parking area so it would be more usable space.

**$25,000.00**

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