

The purpose of this Budget Workbook is to provide detailed information about the budget line items in the official proposed budget document. On the top left-hand corner of each page of this workbook, you will find a reference key tying the page to the official proposed budget document. Listed below is an example of what you will find and the related reference key definitions.

Example: PS - page 2, line 1

This example means that the workbook page's content provides detailed information about the Personnel Services budget on line 1 of page 2 in your official budget documents.

DEFINITIONS

- R** Page #1 (goldenrod) of the official budget, General Fund Resources
- PS** Page #2 (blue) of the official budget, General Fund Personnel Services. Personnel Services includes salaries, fringe benefits, miscellaneous costs associated with salary expenditures, and cost for volunteer services.
- MS** Page #3 (green) of the official budget, General Fund Materials and Services. Includes contractual and other services, materials, supplies, maintenance of equipment and other charges.
- CO** Page #4 (grey) of the official budget, Capital Outlay. Capital Outlay includes acquisition of land, buildings, improvements, machinery and equipment. Capital Outlay must cost over \$1,000 and last longer than one year.
- GF** Page #5 (salmon) of the official budget, Grants
- RF** Page #6 (yellow) of the official budget, Real and Personal Property Reserve Fund. This Reserve Fund was established to accumulate money for special improvement.
- PF** Page #7 (yellow) of the official budget, Personnel Services Reserve Fund. This fund assists the District in preparing for major personnel liabilities, including lump sum retiree payments.

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: RESOURCES RECEIVED – GENERAL FUND**

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
Available Cash on Hand	\$ 1,883,049	\$ 1,625,103	\$ 2,310,420
Conflagration	46,211	30,000	30,000
EMS Receipts	657,928	532,963	634,781
Fire Marshal Fees	830	10,000	1,000
Fire Med	23,654	36,000	20,000
G.E.M.T. (Medicaid)	99,000	30,000	50,000
Gas Royalties	52,266	15,000	20,000
Grant Awards	39,000	1,000	1,000
Interest	6,037	5,000	5,000
Miscellaneous	22,522	20,000	120,000
Local Option Levy \$1.99/\$1000	2,720,389	2,779,127	2,708,992
Permanent Rate Levy 1.1145/1000 AV	1,540,246	1,556,451	1,732,580
Total Current Year Taxes	4,260,635	4,335,578	4,441,572
Previously Levied Taxes	93,690	92,069	85,000
Total Taxes	\$ 4,354,325	\$ 4,427,647	\$ 4,526,572
TOTAL REVENUE:	\$ 7,184,823	\$ 6,732,713	\$ 7,718,773

EXPLANATION:

Available Cash On Hand is the estimated beginning balance in the General Fund on July 1, 2022. Most property taxes are paid in November and December. This cash is used to operate the District from July 1st until current year property taxes are paid.

Conflagration The States reimburse the District for providing staff and apparatus support on these events. If there is no District conflagration response, neither the budgeted expense nor the budgeted revenue occur.

EMS Receipts come from ambulance billing. The District contracts with a third-party vendor for this service.

Fire Marshal Receipts are fees paid for life safety plan reviews, inspections, and other services. These fees are used to pay for equipment, training, office support, and part-time assistant inspectors.

SCAPPOOSE RURAL FIRE DISTRICT

Name of Account: RESOURCES RECEIVED – GENERAL FUND

(Revenue descriptions continued from prior page)

Fire Med is an ambulance transport subscription program for citizens of the District. It costs \$60 per year per household. If a current Fire Med member is transported by the District or another participating agency, the transporting agency only expects payment from the member's insurance company. The transporting agency accepts the insurance company's payment and waives the remaining balance.

The District contracts with LifeFlight to manage the FireMed membership program. LifeFlight forwards all revenue to the district net of expenses.

G.E.M.T. (Medicaid) The District billed Oregon's Ground Emergency Medical Transport (GEMT) Services and expects to receive this compensation later in the year. There is some risk this program is cancelled or becomes unavailable. In that event we would lose the revenue item compensating for the EMS Operation net operating loss.

Grant Awards – We apply for many grants and hope to be awarded one or more in 2022/23. While we do not have specific knowledge of any grants, budgeting both the revenue and expense categories avoids delay if a grant is awarded. The expenses cannot be incurred unless the related revenue is awarded. A \$1000 placeholder amount is budgeted for both revenue and expense to communicate our intent to pursue grants but also not count on them to fund key operations.

Interest The Local Government pool interest is allocated to the funds on a pro-rata basis.

Experimental Program Revenue – Revenues associated with R&D and experimental programs.

Miscellaneous receipts include fire service contracts, hazardous materials spills, sale of surplus assets, address signs, and donations. This revenue varies from year to year. We will be receiving \$200,000 from the City of Scappoose towards the purchase of an ambulance at the beginning of FY 22-23.

2022/23 Property Taxes – The District's budget assumes a 90% collection rate of taxes imposed.

Local Option Levy – The levy of \$1.99 per \$1,000 of 2022/23 assessed value pays for the District's emergency medical response and transport services. It no longer generates enough revenue for ambulance replacement.

Permanent Rate Levy – The levy of \$1.1145 per \$1,000 of 2022/23 assessed value pays for fire and rescue services.

Previously Levied Taxes are taxes received in 2022/23 from prior years' levies.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: INSURANCE

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
Workers' Compensation	\$ 60,000	\$ 59,513	\$ 62,000
Life & Long-term Disability Insurance	17,000	16,500	17,100
Post Employment Health Plan	17,000	16,600	18,500
Health Insurance for Career Personnel	560,000	550,971	590,900
TOTAL:	\$ 654,000	\$ 643,584	\$ 688,500

EXPLANATION:

In 2022/23, the District’s budget includes the following paid full-time employees eligible for health insurance: 3 chiefs, 2.5 FTE office staff, 15 Firefighter/Emergency Medical Services (FF/EMS), and 4 Single Role EMS.

Workers’ Compensation We insure employees and volunteers as required by law. This sub-account includes estimated insurance expense, annual workers’ compensation audit and quarterly workers’ benefit fund payments to the Oregon Department of Revenue.

Life Insurance for both volunteers and paid personnel. It includes benefits for accidental death and dismemberment and dependent life insurance.

Disability Insurance The District provides long-term disability policies for full-time personnel.

Post Employment Health Plan (PEHP) allows full-time employees to pay for healthcare with pre-tax dollars after leaving the District. The District funds the plans at \$25 per full-time employee per month. The employees’ payroll match is charged to salaries. Employees may also put up to 48 hours of unused vacation into their individual plan to help pay for future healthcare.

Health Insurance for full-time employees. July 2022 begins the 13th year of the Oregon Fire Chiefs’ insurance plan. There was no increase in health insurance premiums for 2022/23.

Some employees have other health insurance, and others need less than full family insurance. Of these, most are eligible to cash-out their unused health benefit net of employer payroll expenses. As a result, part of their health benefit is recorded to PERS and Social Security expenses.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: PERSONNEL SALARIES

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
Fire Chief and 2 D/C Officers	\$ 374,205	\$ 374,205	\$ 385,431
Admin/Finance Specialists (2.5 FTE)	\$ 128,695	\$ 158,695	\$ 178,695
Firefighter/EMS (15 FTE)	\$ 1,271,099	\$ 1,171,099	\$ 1,451,099
Single Role EMS (4 FTE)	\$ 241,426	\$ 241,426	\$ 241,426
Fire Marshal assistant inspectors (0.8 FTE)	\$ 50,000	\$ 50,000	\$ 50,000
Overtime	\$ 260,000	\$ 260,000	\$ 385,203
Other Wages	\$ 205,000	\$ 205,000	\$ 205,000
TOTAL:	\$ 2,530,425	\$ 2,460,425	\$ 2,896,854

EXPLANATION:

The Board of Directors conducts extensive wage comparison analysis and sets wage scales.

Admin/Finance Specialists - In addition to finance and EMS billing, \$20,000 of this payroll provides office support for the Fire Marshal.

Single Role Emergency Medical Service ~70% of the District’s calls are for medical reasons, and many hours are spent transporting to the hospital. The single role EMS help keep firefighters in district more of the time.

Fire Marshal Assistant Inspectors The fees from inspections are used here to pay part-time assistant inspectors in order to complete inspections according to the stated schedule.

Overtime/Training Overtime. Firefighters work 53 hours per week regular time. The full-time EMS work 40 hours per week regular time. Both work schedules routinely include overtime hours. The overtime budget also covers sick days, vacations, holidays, training and other scheduling gaps.

Other Wages – This sub-account includes budgeted wages for paid and volunteer staff response to unpredictable events such as governor declared conflagration acts, disasters and Red Flag days. Also included is phone pay, union negotiated firefighter incentive pay meeting specified certification levels, acting lieutenant pay, longevity pay as well as deferred compensation (contractual District match of employee retirement contributions).

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: SOCIAL SECURITY/MEDICARE (FICA)

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
Social Security/Medicare	\$ 171,483	\$ 197,775	\$ 221,609
TOTAL:	\$ 171,483	\$ 197,775	\$ 221,609

EXPLANATION:

Meets federal requirements for Social Security and Medicare on almost all payroll. Includes FICA on projected staff cash-out of health insurance benefit.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: VOLUNTEER SERVICES

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
Volunteer Services	\$ 4,000	\$ 5,000	\$ 5,000
Volunteer Donation	-	-	-
Length of Service Awards Plan	-	10,000	10,000
Awards & Incentives Program	-	5,000	5,000
TOTAL:	\$ 4,000	\$ 20,000	\$ 20,000

EXPLANATION:

Volunteer services covers expenses for volunteers including response program, background checks on new recruits, meals, coffee and other expenses.

The Volunteer Donation is donated to the Scappoose Volunteer Firefighters Association to help pay expenses for Entertainment Committee social events.

Length of Services Awards Plan (LOSAP) The Fire Chief and volunteers worked together to develop a LOSAP plan as allowed by IRS rules. The 2022/23 budgeted amount of \$10,000 provides current recognition of individual volunteer efforts.

Awards & Incentives This committee continues to follow the legally allowed methods of reimbursement and decides how best to acknowledge and appreciate volunteers. The expenses for recognition plaques and other items are funded from this account.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: PERSONNEL BENEFITS

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
Retirement Benefits	\$ 658,000	\$ 636,740	\$ 666,810
Wellness Program	10,000	15,000	15,000
Reserve for Future PERS Rate Increases	100,000	100,000	100,000
TOTAL:	\$ 768,000	\$ 751,740	\$ 781,810

EXPLANATION:

Retirement benefits for public employees (Oregon PERS). The 2022/23 rate for all Tier1/Tier2 PERS members is 29.57%. The rate for OPSRP firefighters is 24.73%, and the rate for OPSRP office staff is 20.37%. All employees pay their required 6% contribution. The employer PERS rate averages 24.9% over all payroll.

Wellness Program – The Wellness Program was written for all personnel. This program includes physicals, physical fitness and vaccinations. It also includes incentive benefits for staff meeting specified fitness goals.

Reserve for Future PERS Rate Increases – PERS employers have been warned to expect continued rate increases. The Legislature is reviewing options to reduce the impact on PERS employers and thereby protect needed services. However, their discussions keep running into legal roadblocks which reduce or eliminate the amounts of hoped-for savings. The District reserves these funds in order to preserve community services as PERS rates continue to rise.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: CONTRACT SERVICES

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
Fire Chief Recruitment	\$ -	\$ 15,000	\$ -
Lexipol	12,000	12,000	13,000
Other Contracts	25,000	25,000	42,000
TOTAL:	\$ 37,000	\$ 52,000	\$ 55,000

EXPLANATION:

Fire Chief Recruitment This was for the replacement and recruitment of the Division Chief position.

Lexipol This is a policy and procedure service. The District's annual cost is ~\$13,000.

Other Contracts are for meeting expenses for the fire chief recruiting service, the joint civil service agreement, joint County Emergency Management agreement, Multnomah County 911 service, Urban Area Security Initiative (UASI) management fee, Boat House Moorage fee, and any other contracted service.

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: COMMUNICATIONS MAINTENANCE**

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
Radio and pager repair	\$ 7,000	\$ 5,000	\$ 5,000
Cellular boosters for apparatus		-	-
Purchase pagers		10,000	10,000
TOTAL:	\$ 7,000	\$ 15,000	\$ 15,000

EXPLANATION:

Radio and pager repair is for routine maintenance and any unforeseen communication equipment maintenance including radio installation, telephone repair, and cellular phones and repair.

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: PUBLIC FIRE SERVICES (formerly Public Education)**

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
Fire Marshal	\$ 1,000	\$ 6,500	\$ 10,000
Fire Investigation	2,000	2,500	4,000
Programs/Fair/Festival	1,000	3,500	3,500
Community AED Supplies	1,000	2,500	2,500
TOTAL:	\$ 5,000	\$ 15,000	\$ 20,000

EXPLANATION:**Fire Marshal** - publications, subscriptions and dues.**Fire Investigation** - camera, lens, personal protective and investigation equipment**Programs** such as the smoke detector program, driveway address signs, fire, road, and building inspections, and public events use funds to promote public education in fire prevention.

The District also offers fire extinguisher training for 6th grade students and local businesses. The expenses for these programs include set-up materials for booths, programs, education materials, handouts, extinguisher refill, propane for prop, etc.

Community AED Supplies are batteries and pads that are replaced in alternate years. The AEDs are placed throughout the community in businesses, schools and police vehicles.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: PROPERTY & LIABILITY INSURANCE

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
Real & Personal Property Insurance	\$ 40,000	\$ 46,000	\$ 50,000
Liability Insurance	20,000	17,000	20,000
TOTAL:	\$ 60,000	\$ 63,000	\$ 70,000

EXPLANATION:

Real & Personal Property Insurance includes auto and property physical damage, earthquake, flood, equipment breakdown, and related business interruption losses. This policy includes crime insurance to cover losses due to employee dishonesty.

Liability Insurance includes coverage for general, auto, and excess liability losses.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: UNIFORMS

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
Uniforms & Equipment	\$ 13,500	\$ 15,000	\$ 20,000
TOTAL:	\$ 13,500	\$ 15,000	\$ 20,000

EXPLANATION:

Personnel Uniforms & Equipment – National Fire Protection Association (NFPA) approved uniform shirts, uniform pants, boots, badges, coveralls, emblems, jackets, uniform coats, and name tags for firefighters representing the fire district on emergency and educational functions for all personnel. Class A uniforms are budgeted and purchased as funds allow.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: MAINTENANCE OF EQUIPMENT

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
Maintenance	\$ 92,000	\$ 80,000	\$ 80,000
Fuel	57,000	40,000	55,000
Tires	15,000	10,000	15,000
TOTALS:	\$ 164,000	\$ 130,000	\$ 150,000

EXPLANATION:

Maintenance includes all maintenance costs of equipment and repair expenses both planned and unforeseeable. Large maintenance items are reviewed by the officers and presented to the Planning Committee and Board.

Equipment includes: Four (4) fire engines, a tower truck, two (2) water tenders, three (3) wildland engines, three (3) ambulances, a rescue vehicle, a fire boat, (3) Chief vehicles, (1) Advanced Life Support equipped EMS Support Vehicle and (4) multi-use support vehicles. The maintenance fund is also used for maintenance of capital outlay equipment, hose maintenance, Self-Contained Breathing Apparatus (SCBA) maintenance, hose testing, ladder testing, pump testing, portable equipment (pumps, generators, extrication, saws, chainsaws), and almost all other equipment and apparatus repairs. Radio and pager repairs are paid from Communications Maintenance.

Fuel - based on previous year's usage. Prices can be volatile, so the budget amount includes a cushion for price variations.

Tires are purchased as needed.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: ADMINISTRATION (page 1 of 2)

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
Office Supplies & Equipment	\$ 12,500	\$ 5,500	\$ 12,500
Postage	1,000	1,500	1,000
Dues & Subscriptions	10,000	6,900	12,000
Attorney Fees	5,000	4,000	5,000
Audit, Payroll & Bank Fees	8,000	13,200	8,000
Mailers	1,000	3,200	1,000
SUB - TOTAL:	\$ 37,500	\$ 34,300	\$ 39,500

EXPLANATION:

General office supplies and expenses including ink for all station printers, custom orders such as stationary and checks, file folders, pens, copy paper, small office machines such as calculators, and copy charges.

Postage includes stamps, bulk mailings and UPS charges for office use. Small mailers are planned at a reduced postage rate.

Dues and subscriptions to: Oregon Ethics Commission, Fire Engineering, and associations such as Lower Columbia Region Training Officers, Oregon Fire Chiefs, Oregon Fire Districts Directors and Special Districts of Oregon.

Attorney fees are paid for legal advice.

Audit & Payroll fees. Auditor’s contractual fee, Secretary of State audit filing fee, and payroll preparation fees. The District has a new auditor and the fee increased more than usual.

Mailers - Expenses involved with copying newsletters and other mailings to citizens of the Fire District. Small mailers are planned.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: ADMINISTRATION (page 2 of 2)

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
Legal Notices	\$ 500	\$ 500	\$ 500
Election Expenses	-	2,500	-
Petty Cash	1,000	1,000	1,000
Administrative Operations	15,000	12,200	15,000
EMS Patient Reimbursement	-		-
SUB - TOTAL:	\$ 16,500	\$ 16,200	\$ 16,500
TOTAL ADMINISTRATION:	\$ -	\$ 56,000	\$ -

EXPLANATION:

Legal Notices are newspaper fees for the District’s legally required publications.

Election Expenses The Board is determining whether to propose funding measures to the voters. These funds will pay for county election fees.

Petty Cash is used for daily items like certified mailings, shipping charges, parking fees, luncheon meetings, and reimbursing personnel for small purchases.

Administrative Operations – Miscellaneous administrative expenses including bank & Visa charges, outside copying, coffee, awards, food or per diem for administration purposes, conflagration act expenses, flowers and any unforeseen expenses.

EMS Patient Reimbursements – Will be reimbursed from EMS receipts.

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: INFORMATION TECHNOLOGY**

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
Service Provider Contracts	\$ 45,000	\$ 45,000	\$ 45,000
Data Communications	21,000	21,000	21,000
Hardware	19,000	19,000	19,000
Software	33,000	30,000	35,000
TOTAL:	\$ 118,000	\$ 115,000	\$ 120,000

EXPLANATION:

Information Technology pulls all the contracts into one account to allow the District to better supervise these expenses.

Service Providers include IT maintenance monthly contract plus as-needed improvements, Community Alert Network, Google, ImageTrend records management, Taskworld, and web domain site.

Data Communications includes Comcast & CenturyLink internet, wireless telephone bills, Verizon wireless internet & satellite phones, pagers and Active 911 notification system. The expense for CenturyLink landlines is in Utilities.

Hardware includes continued computer upgrades and repair. Cables, computer batteries and other equipment will be purchased using this sub-account.

Software covers the original purchase, renewals and upgrades, including EMS billing software.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: CLEANING MATERIALS & SUPPLIES

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
Cleaning Materials & Supplies	\$ 3,000	\$ 5,000	\$ 5,000
TOTAL:	\$ 3,000	\$ 5,000	\$ 5,000

EXPLANATION:

Cleaning supplies are supplies and equipment needed for cleaning the fire stations.

Building supplies are needed for maintaining the stations and include light bulbs, bulletin boards, map boards, paper towels, brooms, mops, and buckets.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: EMERGENCY OPERATING SUPPLIES

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
Firefighting Equipment	\$ 39,680	\$ 60,000	\$ 70,000
Special Operations	5,000	5,000	10,000
TOTAL:	\$ 44,680	\$ 65,000	\$ 80,000

EXPLANATION:

Firefighting Equipment The purchase of turnouts, hose, rescue saws, valves and rope make up a large portion of this account. Smaller items include: road flares, flashlights, batteries, suspenders, turnout repair, helmets, decals, boots, hoods, gloves, liners, shields, pike poles, fire extinguisher maintenance, wildland firefighter shirts, SCBA masks, hose fittings and appliances. Logistics operating supplies including protective equipment and hydration items needed on emergency scenes such as water and Gatorade are also paid from this account.

Safety supplies are purchased under this account. These include safety vests, safety cones, safety harness, goggles, hearing protectors, safety glasses, protective equipment and supplies against bloodborne pathogens, equipment and supplies to comply with O.S.H.A. requirements and other general safety needs.

Finally, fire-fighting foam for structural, wildland and flammable liquid fires is funded under this account.

Special Operations Rapid Extraction Module Support (REMS), Swift water and rope rescue equipment, and UAS is purchased from this account.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

**Name of Account: BUILDING AND GROUNDS
MAINTENANCE AND SUPPLIES**

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
Building & Grounds Maintenance	\$ 90,000	\$ 94,000	\$ 109,000
Wellness Equipment	2,000	2,000	5,000
TOTAL:	\$ 92,000	\$ 96,000	\$ 114,000

EXPLANATION:

Building & Grounds Maintenance

Building maintenance examples include supplies and specialized labor as needed for plumbing, pressure washing, electrical work, roof and gutter repairs, air conditioning/heating system maintenance and repair, garage doors, and locks. It also includes building and office furniture or storage racks that last longer than one year and cost less than \$1,000.

Grounds maintenance includes expenses associated with blacktop & curb maintenance, re-lining the parking lot, adding trees or plants that may be necessary, and maintenance of irrigation system.

Wellness Equipment includes equipment maintenance expenses to continue the highly successful Wellness Program.

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: TRAINING**

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
Firefighter & EMS Training	\$ 42,000	\$ 34,000	\$ 45,000
Technology Used in Training	9,000	9,500	10,000
Board Member Training	7,000	7,000	7,000
Officer Development/Special	10,500	7,000	10,500
Intern Program	10,000	10,000	10,000
Rent for CRFR Training Facility	2,500	2,500	2,500
TOTAL:	\$ 81,000	\$ 70,000	\$ 85,000

EXPLANATION:

Firefighter & EMS Training expenses include instructor fees, tuition, per diem, books, lodging, equipment and supplies related to training. The District has a Paramedic Training Policy and supports qualified volunteers with their educational expenses.

Technology Used in Training Includes all software, hardware, data communications related to training.

Board Member Training Expenses include Directors' seminars and conferences such as Oregon Fire District Directors Association (OFDDA), SDAO. This includes conference fees, lodging, mileage and per diem.

Officer Development & Special Training Officer prep classes (OEDI, Blue Card Command, US Forest Service), extrication and rope rescue training. Outside training expenses for special courses.

Intern Program includes all expenses to continue with the program as detailed in the guideline for up to 3 student interns. A monthly cap has been set for educational expenses along with each intern attending a minimum of 12 college credits.

Rent for CRFR Training Facility The District contracts with Columbia River Fire & Rescue to use their

facility. This contractual access will count as a credit toward our next ISO rating.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

Name of Account: UTILITIES

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
Electricity	\$ 21,500	\$ 20,000	\$ 20,400
Natural Gas	3,000	2,650	3,000
Water and Sewer	4,400	4,500	5,000
Garbage	2,500	2,000	2,500
Other Heating Fuel	2,200	400	2,000
Telephone landlines	6,500	6,000	6,500
Cable	600	600	600
TOTAL:	\$ 40,700	\$ 36,150	\$ 40,000

EXPLANATION:

Electricity including Scappoose, Holbrook, Chapman, and Boat House Stations. This expense is stable despite inflation due to energy-saving measures like LED lighting.

Natural Gas is the heat source for the Scappoose Station.

Water/Sewer Scappoose Station.

Garbage and recycling is only picked up at the Scappoose Station.

Other Heating Fuel Chapman station is heated with an oil furnace. The Boat House is heated using propane.

Telephone Landlines Scappoose and Chapman stations.

Cable TV service at the Scappoose Station.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: EMS OPERATIONS

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
EMS Supplies	\$ 67,500	\$ 65,000	\$ 70,000
EMS Operations	65,000	65,000	65,000
EMS Maintenance Contract	8,500	8,500	8,500
EMS Technology	16,500	16,500	16,500
TOTAL:	\$ 157,500	\$ 155,000	\$ 160,000

EXPLANATION:

EMS Supplies are all medical supplies necessary to run emergency medical services which include equipment such as airway equipment oxygen regulators, and other equipment that costs less than \$1,000.

EMS Operations includes ambulance licenses and EMT recertification fees. District personnel must be recertified in alternate years. Recertification is currently underway. The next due date will be spring of 2024.

EMS Maintenance Contract. Includes the Physician advisor services that are required by State Law when providing pre-hospital care. Scappoose Fire participates in an agreement to share this expense with other local fire districts. It also includes The Districts contract with Systems Design West for ambulance billing services at \$22 per call. Physio Control maintains the 12-lead ECG machines.

EMS Technology Includes all software, hardware, data communications related to EMS, medical supply control, Operative IQ inventory and STEMI data transfer to hospitals through Physio Control.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: CAPITAL OUTLAY – EQUIPMENT

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
CO Equipment	\$ 190,000	\$ 200,000	\$ 225,528
TOTAL:	\$ 190,000	\$ 200,000	\$ 225,528

EXPLANATION: Equipment is for firefighting, EMS, communication and/or building equipment that costs more than \$1,000 and lasts longer than one year. The list of budgeted items is in the table below.

The District’s increased budget for Capital Outlay reflects a management practice of buying equipment with conflagration receipts from fire apparatus support.

Planned Capital Outlay in Fiscal Year 22-23

- Wood shed for Chapman Station - \$4,000
- Thermal Imaging Cameras - \$50,000
- OSHA/NIOSH FIT Tester - \$20,000
- Battery Powered Lights - \$10,000
- Hose - \$20,000
- Professional Strategic Plan - \$40,000
- Painting Station - \$30,000
- FB43 Digital Display Rep. - \$16,000
- Other items - \$10,000

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: DEBT

SUB-ACCOUNT	Projected	21/22 budget	Proposed
Debt for Fire Engine - Principal	\$ 55,300	\$ 55,300	\$ 55,300
Debt for Fire Engine - Interest	6,279	6,700	6,700
Debt for 2 Life Pak-15's	2,075	3,000	3,000
TOTAL:	\$ 63,654	\$ 65,000	\$ 65,000

EXPLANATION:

Debt expenditures are for purchases of capital outlay items requiring agreed-upon payments over two or more years.

Fire Engine: The District purchased a Rosenbauer Timberwolf Fire Engine with a freightliner chassis for a total cost of \$461,114. The District has made two of the four contractual payments of principal and interest towards the municipal lease-purchase agreement and will make a third payment in calendar 2023.

Two (2) LifePaks : The District financed these at no interest in order to obtain free technology updates. The District made a \$70,000 payment at purchase and has made two debt payments in subsequent years.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: RESOURCES RECEIVED – GRANT FUND

ACCOUNT	Projected	21/22 Budget	Proposed
Available cash on hand	\$ 34,360	\$ -	\$ -
Grant Income	-	100,000	1,000
TOTALS:	\$ 34,360	\$ 100,000	\$ 1,000

EXPLANATION:

Available Cash is the estimated beginning balance in the Grant Fund on July 1, 2022.

Grant Income - The budgeted amount is a carryover from prior years and is explained further on the next page.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: EXPENSES – GRANT FUND

ACCOUNT	Projected	21/22 Budget	Proposed
Materials & Services	\$ -	\$ 100,000	\$ 1,000
TOTAL GRANT EXPENSES	\$ -	\$ 100,000	\$ 1,000

EXPLANATION:

Grant resources will be used according to their stated purpose.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

**Name of Account: RESOURCES RECEIVED - RESERVE FUND
REAL & PERSONAL PROPERTY**

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
Available Cash on Hand	\$ 161,206	\$ 154,668	\$ 163,099
Grant Income		-	-
Interest		-	-
General Fund Transfer	61,645	63,539	355,000
TOTALS:	\$ 222,851	\$ 218,207	\$ 518,099

EXPLANATION:

Available Cash is the cash in the fund July 1, 2022. Reserve Funds are used as a savings account for larger, anticipated purchases that take several years to save before the purchase.

Interest is the amount received on this Reserve Fund account which is held at the Oregon State Investment Pool.

General Fund Transfer is cash transferred from the General Fund. The actual amount transferred is approved by the Board at the end of the fiscal year and may vary from the budgeted amount.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

**Name of Account: EXPENSES - RESERVE FUND
REAL & PERSONAL PROPERTY**

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
Fire Apparatus & Equipment	\$ 126,207	\$ 126,207	\$ 220,599
EMS Apparatus & Equipment	87,000	87,000	250,000
Miscellaneous Real Property	5,000	5,000	47,500
Reserved for Future Expenses			-
TOTALS:	\$ 218,207	\$ 218,207	\$ 518,099

EXPLANATION:

Funds used to purchase capital outlay items as listed in sub-accounts above that cost more than \$1,000 and last longer than a year.

The District's increased budget for Capital Outlay reflects a management practice of buying equipment with conflagration receipts from fire apparatus support.

Fire Apparatus & Equipment. The District has a plan to replace Fire apparatus on a 5 year schedule.

EMS Apparatus & Equipment. The District has a plan to replace EMS apparatus on a 3 year schedule.

Miscellaneous Real Property - The Planning Committee realizes there is growth in our District and has set aside funds needed to plan for the future.

Reserved for Future Expenses is a line item which guarantees that all funds will not be expended leaving a balance forward for next year.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

**Name of Account: RESOURCES RECEIVED- RESERVE FUND
PERSONNEL SERVICES**

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
Available Cash on Hand	\$ 88,209	\$ 58,128	\$ 83,656
Interest			-
General Fund Transfer	160	50,000	74,472
TOTAL:	\$ 88,369	\$ 108,128	\$ 158,128

EXPLANATION:

Available Cash is the cash in the fund July 1, 2022. Reserve Funds are used as a savings account for larger, anticipated expenditures that take several years to save before the expenditure.

Interest is the amount received on this Reserve Fund account which is held at the Oregon State Investment Pool.

General Fund Transfer is cash transferred from the General Fund. The actual amount transferred is approved by the Board at the end of the fiscal year and may vary from the budgeted amount.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

**Name of Account: EXPENSES - RESERVE FUND
PERSONNEL SERVICES**

SUB-ACCOUNT	Projected	21/22 Budget	Proposed
Liability & Service	95,000	100,000	150,000
Reserved for Future Expenses	-	8,128	8,128
TOTALS:	\$ 95,000	\$ 108,128	\$ 158,128

EXPLANATION:

Liability & Service - This account saves funds for major personnel expenses including unemployment, vacations, retirement, and long-term sick leave. It is the Board's responsibility to budget for these liabilities.

The District is self-insured for state unemployment benefits and reimburses the State for actual charges. If an employee terminates employment with Scappoose Fire, the District pays for any accrued vacation. This account also funds any negotiated expenses which may occur upon retirement. If an employee has substantial accrued sick leave and is ill for a long period, this fund pays that expense.

Reserved for Future Expenses is a line item which guarantees that all funds will not be expended, leaving a balance forward for next year.