



PROPOSED BUDGET

WORKBOOK

2021-2022



2021-22 BUDGET COMMITTEE MEETING

May 13, 2021 7:00 p.m.

AGENDA

I. CALL MEETING TO ORDER

II. INTRODUCTION

Message from the Board - President David Sorenson

A. Welcome

B. Introduction of Budget Committee Members

C. Introduction of Fire Chief, Finance/Admin Budget Officer and staff

D. Election of Budget Committee Chair

E. Election of Budget Committee Secretary

F. Designation of recording secretary

III. REVIEW/APPROVE MEETING MINUTES FROM June 11, 2020

IV. PUBLIC TESTIMONY

V. BUDGET PRESENTATION – BUDGET OFFICER ALEX TARDIF

Reading of the Budget Message which:

A. Reminds Committee members of their Fiscal Powers:

B. Explains the tax rate needs to be certified by them;

C. Establish a maximum for total expenditures for each fund. This maximum is subject to limited revisions which the governing body is authorized to make after the budget hearing.

VI. BUDGET COMMITTEE CHAIR

Review of the 2021/22 Budget by the Budget Committee

Approval of the 2021/22 Budget (needs motion)

VII. CERTIFY THE TAX RATE

A. Approve the rate of \$1.1145 of ad valorem property taxes to be certified for collection; (needs motion)

B. Approve the rate of \$1.99 of ad valorem property tax 5-year local option levy taxes which will began in 2021/22; (needs motion)

C. Approve the Notice of Budget Meeting Form (LB 1) (needs motion)

VIII. ADJOURNMENT

2020-2021 Budget Committee Meeting Minutes
Held in person for Budget Committee Members, Chiefs
And required staff
Held electronically for call-in participants

Scappoose Senior Center
June 11, 2020 7:05 pm.

ATTENDANCE: Budget Committee members: R. J. Klobes, A. Kriek, D. Graham, S. Reeves, D. Sorenson, M. Gift, T. Brown, & R. Dew. A. Schrotzberger attended electronically. R. Cairns had an excused absence.

ALSO PRESENT: Interim Fire Chief Jeff Pricher, D/C Marks, D/C Holsey, J. Salisbury, & M. Heath

CALL TO ORDER: Board President Graham called the meeting to order at 7:05 pm and led the flag salute.

INTRODUCTION: President Graham welcomed everyone. He thanked the members of the Budget Committee for their work on the District's behalf. Each person in attendance introduced themselves.

Interim Fire Chief Jeff Pricher, Finance/Admin Budget Officer Janine Salisbury, D/C Josh Marks, and Office Assistant Maria Heath introduced themselves.

ELECTIONS: President Graham opened nominations for Budget Committee Chairman. A motion was made by Mr. Sorenson to nominate Trish Brown for Budget Committee Chairman. Second by Susan Reeves. With no further nominations, President Graham called for the vote.

Motion to elect Trish Brown Budget Chairman carried unanimously.

President Graham turned over the meeting to Budget Committee Chairman Brown. Chairman Brown opened nominations for Budget Committee Secretary. Mr. Dew volunteered to act as Budget Committee Secretary. With no further nominations, Chairman Brown called for the vote.

Motion to elect Mr. Dew Budget Secretary carried unanimously.

Chairman Brown designated Ms. Salisbury as Recording Secretary.

MINUTES: Chairman Brown opened the floor for review and approval of the 2019 Budget Committee meeting minutes. A motion was made by David Graham to approve the minutes from the May 2, 2019 Budget Committee meeting. Second by Mark Gift.

Motion to approve the 2019 meeting minutes carried unanimously.

PUBLIC: No comment.

BUDGET PRESENTATION:

FD Salisbury summarized the budget message. She reminded the budget committee members of their fiscal powers, and their duty to establish a maximum for total expenditures for each fund and approve the budget. Upon approval, the committee will certify the tax rate. FD Salisbury asked for questions. Mr. Sorenson asked about a review of tax revenue. Mr. Graham asked Ms. Salisbury to summarize the cash carryover shortfall experienced in the 2019-2020 budget.

RESOURCES, GENERAL FUND: Chairman Brown directed budget members to the general fund pages of the workbook. Mr. Kriek asked why the district did not receive gas royalties. Ms. Salisbury said that it is generally a small amount and is not consistent from year to year. Because of this, Ms. Salisbury did not include an amount in the budget.

INSURANCE: M. Gift asked about health insurance for full time staff. He asked if this was based on an estimate. Ms. Salisbury explained that this year she calculated what each employees currently takes, instead of budgeting every employee for the full family benefit. This practice is closer to actual numbers and is possible because Scappoose Fire generally has very stable employee enrollment experience.

PERSONNEL SALARIES: No comments

SOCIAL SECURITY: No comments

VOLUNTEER SERVICES: Ms. Reeves asked if the budgeted amount of \$5,000 was enough. Ms. Salisbury explained that it was lower because COVID-19 canceled all events.

PERSONNEL BENEFITS: Mr. Graham questioned about the wellness program and whether the equipment is being used. This was confirmed.

Mr. Gift asked what the estimated PERS increase will be in July 2021. Ms. Salisbury replied that it will be about 4 percentage points.

CONTRACT SERVICES: A few of these line items were moved to EMS Operations to consolidate EMS reporting. This will make it easier to fill out the GEMT report.

COMMUNICATIONS MAINTENANCE: Mr. Gift asked what the \$10,000 in 'Purchase Pagers and Radios' was for. Chief Pricher explained that this was for one or two radios.

PUBLIC FIRE SERVICES: No questions.

PROPERTY AND LIABILITY INSURANCE: No comment.

UNIFORMS: Salisbury explained that we cut \$5,000 from this line item because we've never spent the total budgeted amount of \$20,000.

MAINTENANCE OF EQUIPMENT: This line item may not be high enough. We are currently waiting on a quote for repairs to the tower truck. It was mentioned that there may be extra money in the fuel budget since prices for fuel are down.

ADMINISTRATION: Election expenses are a possibility; therefore they have been budgeted for.

INFORMATION TECHNOLOGY: No comment.

OPERATING MATERIALS AND SUPPLIES: No comment.

EMERGENCY OPERATING SUPPLIES: No comment.

BUILDING AND GROUNDS MAINTENANCE AND SUPPLIES: We are currently receiving bids for HVAC service contracts.

TRAINING: D/C Marks said the training budget was cut deeply. Mr. Gift asked if the cuts are manageable. D/C Marks said we need to manage within this amount. Mr. Sorenson asked if the intern program is on hold. D/C Marks said he hopes the intern program can be back up and running in the future.

UTILITIES: No comment.

EMS OPERATIONS: Mr. Sorenson asked if this is the account to which the physician advisor expense was transferred. Ms. Salisbury confirmed that was true. Mr. Gift asked D/C Holsey if he had any comments.

FIREMED: No comment.

CAPITAL OUTLAY – EQUIPMENT: The purchase of stair chairs at \$10,100 is not needed. Mr. Gift asked if the savings here could be used for radios, since they are over \$1,000 and count as capital outlay. Chief Pricher said they would likely wait to see what revenue looks like before committing to this purchase.

DEBT: Salisbury said they don't normally finance, but the LifePak-15 was zero interest and locked-in a future technology upgrade. The new engine was also financed.

GRANTS: The UASI drone grant is continuing into the new fiscal year. At least four grant applications have been submitted and are outstanding.

RESOURCES RECEIVED – RESERVE FUNDS – Salisbury said there are currently no savings for new EMS or Fire Apparatus purchases because the combined amount of \$180,000 is going toward the new engine.

Chairman Brown asked for further questions. There were none.

APPROVAL: Mr. Dew made a motion to approve the budget for fiscal year 2020-21 as presented. Mr. Sorenson seconded.

The motion carried unanimously.

LEVY TAXES: Ms. Reeves made a motion to approve the rate of \$1.1145 of ad valorem permanent rate property taxes as shown on form LB-50. Mr. Dew seconded.

The motion carried unanimously.

Mr. Dew moved to approve the rate of \$1.24 of ad valorem local option property taxes to be certified for collection under Measure 5-254, Local Option Levy, as shown on Tax Form LB-50. Ms. Reeves seconded.

The motion carried unanimously.

Mr. Sorenson moved to approve Notice of Budget Hearing Form LB-1 as presented. Mr. Kriek seconded.

The motion carried unanimously.

GOOD OF THE ORDER:

ADJOURNMENT: Chairman Brown closed the Budget Committee Meeting at 7:40 pm. Mr. Gift moved to adjourn the meeting. Mr. Kriek seconded.

The motion carried.

Trish Brown 2020-2021 Chair
Budget Committee

David Graham President
Board of Directors

05/03/21
Cash Basis

Scappoose Rural Fire District
Profit & Loss Budget vs. Actual
July 2020 through April 2021

	Jul '20 - Apr...	Budget	\$ Over Bud...	% of Budget
Income				
1. GENERAL FUND REVENUES				
Begin Available Cash on Hand	1,950,733.78	1,876,467.00	74,266.78	104.0%
Conflagration	445,605.05	30,000.00	415,605.05	1,485.4%
EMS Receipts	509,452.44	640,000.00	-130,547.56	79.6%
Fire Marshal	44,513.20	10,000.00	34,513.20	445.1%
FireMed	27,180.75	42,000.00	-14,819.25	64.7%
G.E.M.T. (Medicaid)	39,333.01	30,000.00	9,333.01	131.1%
Gas Royalties	19,575.86	5,000.00	14,575.86	391.5%
Grant Awards	4,264.20	1,000.00	3,264.20	426.4%
Interest Earned on Investments	12,485.51	1,000.00	11,485.51	1,248.6%
Intergovernmental	8,974.16	0.00	8,974.16	100.0%
Miscellaneous Revenue	16,974.40	20,000.00	-3,025.60	84.9%
Property Taxes				
Taxes - Current				
Local Option Levy	1,595,132.28	1,578,911.00	16,221.28	101.0%
Permanent Rate Levy	1,441,822.25	1,419,110.00	22,712.25	101.6%
Total Taxes - Current	3,036,954.53	2,998,021.00	38,933.53	101.3%
Taxes - Prior Years	105,469.34	105,000.00	469.34	100.4%
Total Property Taxes	3,142,423.87	3,103,021.00	39,402.87	101.3%
Total 1. GENERAL FUND REVENUES	6,221,516.23	5,758,488.00	463,028.23	108.0%
2. GRANT FUND REVENUE				
Begin Available Cash on Hand	2,553.90	0.00	2,553.90	100.0%
Grant Award	84,223.19	100,000.00	-15,776.81	84.2%
Total 2. GRANT FUND REVENUE	86,777.09	100,000.00	-13,222.91	86.8%
3. PROPERTY FUND REVENUES				
Begin Available Cash On Hand	298,224.82	298,278.00	-53.18	100.0%
Interest Earned on Investments	1,401.01	0.00	1,401.01	100.0%
Transfers In	0.00	97,122.00	-97,122.00	0.0%
Total 3. PROPERTY FUND REVENUES	299,625.83	395,400.00	-95,774.17	75.8%
4. PERSONNEL SVCS FUND REVEN				
Begin Available Cash On Hand	47,584.53	47,817.00	-232.47	99.5%
Interest Earned on Investments	267.00	0.00	267.00	100.0%
Transfers In	0.00	50,000.00	-50,000.00	0.0%
Total 4. PERSONNEL SVCS FUND REVEN	47,851.53	97,817.00	-49,965.47	48.9%
Total Income	6,655,770.68	6,351,705.00	304,065.68	104.8%
Gross Profit	6,655,770.68	6,351,705.00	304,065.68	104.8%
Expense				
1..GENERAL FUND EXPENDITURES				
1...				
1.1 GENERAL FUND PERSONNEL SVCS				
550 Insurance	474,471.07	658,155.00	-183,683.93	72.1%
560 Personnel Salaries	1,889,404.29	2,277,956.00	-388,551.71	82.9%
570 SocSec/Medicare(FICA)	152,140.57	178,978.00	-26,837.43	85.0%
580 Volunteer Services	1,006.23	20,000.00	-18,993.77	5.0%
590 Personnel Benefits	503,284.27	710,834.00	-207,549.73	70.8%
Total 1.1 GENERAL FUND PERSONNEL...	3,020,306.43	3,845,923.00	-825,616.57	78.5%
1.2 GENERAL FUND MATERIAL & SVC				

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 capital outlay projects such as apparatus replacement and major property 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 DISTRICTBUDGET DETAILName of Account: **RESOURCES RECEIVED – GENERAL FUND**

SUB-ACCOUNT	Projected	20/21 budget	Proposed
Available Cash on Hand	\$ 1,950,734	\$ 1,876,467	\$ 1,625,103
Conflagration	445,605	30,000	30,000
EMS Receipts	581,430	640,000	532,963
Fire Marshal Fees	44,513	10,000	10,000
Fire Med	27,181	42,000	36,000
G.E.M.T. (Medicaid)	39,333	30,000	30,000
Gas Royalties	19,576	5,000	15,000
Grant Awards	4,264	1,000	1,000
Interest	12,486	1,000	5,000
Intergovernmental	8,974	-	-
Miscellaneous	20,000	20,000	20,000
Local Option Levy \$1.24/\$1000	1,615,133	1,578,911	2,779,127
Permanent Rate Levy 1.1145/1000 AV	1,461,822	1,419,110	1,556,451
Total Current Year Taxes	3,076,955	2,998,021	4,335,578
Previously Levied Taxes	105,469	105,000	92,069
Total Taxes	\$ 3,182,424	\$ 3,103,021	\$ 4,427,647
TOTAL REVENUE:	\$ 6,336,520	\$ 5,758,488	\$ 6,732,713

EXPLANATION:

Available Cash is the estimated beginning balance in the General Fund on July 1, 2021. 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 are 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 a subscription medical program the District began in 2002. This figure assumes 600 families join Fire Med at \$60 each.

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.

Grant Awards – We apply for many grants and hope to be awarded one or more in 2021/22. While we do not have specific knowledge of any grants, we need both the revenue and expense categories to avoid delay if a grant is awarded. The expense cannot be incurred unless the related revenue is awarded.

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

Intergovernmental – The IGA with Columbia River Fire & Rescue for sharing chiefs and other services was terminated in April, 2020.

Miscellaneous receipts include fire service contracts, hazardous materials spills, sale of surplus assets, address signs, and donations. This revenue varies from year to year.

2021-22 Property Taxes – The Districts budget assumes a 90% collection rate of taxes imposed.

Local Option Levy – The levy of \$1.99 per \$1,000 of 2021/22 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 2021/22 assessed value pays for fire and rescue services.

Previously Levied Taxes are taxes received from levies prior to 2021/22.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL**Name of Account: INSURANCE**

SUB-ACCOUNT	Projected	20/21 Budget	Proposed
Workers' Compensation	\$ 50,413	\$ 60,000	\$ 59,513
Life & Long-term Disability Insurance	16,430	20,000	16,500
Post Employment Health Plan	14,600	15,500	16,600
Health Insurance for Career Personnel	520,460	562,655	550,971
TOTAL:	\$ 601,903	\$ 658,155	\$ 643,584

EXPLANATION:

In 2021/22, the District's budget includes the following paid full-time employees eligible for health insurance: 3 chiefs, 3 office staff, 12 Firefighter/Emergency Medical Services (FF/EMS), and 4 Single Role EMS. The District also has about 16 volunteers.

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 2021 begins the 12th year of the Oregon Fire Chiefs' insurance plan. There was no increase in health insurance premiums for 2021/22.

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 DISTRICTBUDGET DETAILName of Account: **PERSONNEL SALARIES**

SUB-ACCOUNT	Projected	20/21 Budget	Proposed
Fire Chief and 2 D/C Officers	\$ 254,316	\$ 321,206	\$ 374,205
Admin/Finance Specialists (2.8 FTE)	186,960	133,904	158,695
Firefighter/EMS (12 FTE)	1,183,992	1,176,776	1,171,099
Single Role EMS (4 FTE)	210,348	217,580	241,426
Fire Marshal assistant inspectors (0.8 FTE)		47,990	50,000
Overtime	406,138	200,000	260,000
Other Wages	66,252	180,500	205,000
TOTAL:	\$ 2,308,006	\$ 2,277,956	\$ 2,460,425

EXPLANATION:

The Board of Directors completes extensive wage comparisons 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 About 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 and deferred compensation.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

Name of Account: **SOCIAL SECURITY/MEDICARE (FICA)**

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>20/21 Budget</u>	<u>Proposed</u>
Social Security/Medicare	\$ 184,082	\$ 178,978	\$ 197,775
TOTAL:	\$ 184,082	\$ 178,978	\$ 197,775

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 DISTRICTBUDGET DETAILName of Account: **VOLUNTEER SERVICES**

SUB-ACCOUNT	Projected	20/21 Budget	Proposed
Volunteer Services	\$ 1,500	\$ 5,000	\$ 5,000
Volunteer Donation	-	-	-
Length of Service Awards Plan	10,000	10,000	10,000
Awards & Incentives Program	-	5,000	5,000
TOTAL:	\$ 11,500	\$ 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 the Annual Awards Banquet, Summer Picnic, Christmas party and other 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 2021/22 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 DISTRICTBUDGET DETAIL

Name of Account: PERSONNEL BENEFITS

SUB-ACCOUNT	Projected	20/21 Budget	Proposed
Retirement Benefits	\$ 593,164	\$ 595,834	\$ 636,740
Wellness Program	10,569	15,000	15,000
Reserve for Future PERS Rate Increases	-	100,000	100,000
TOTAL:	\$ 603,733	\$ 710,834	\$ 751,740

EXPLANATION:

Retirement benefits for public employees (Oregon PERS). The 2021/22 rate for all Tier1/Tier2 PERS members is 29.57%. The rate for OPSRP firefighters is 24.73%, and the rate for OPSRP office and EMS-only 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 DISTRICTBUDGET DETAILName of Account: **CONTRACT SERVICES**

SUB-ACCOUNT	Projected	20/21 Budget	Proposed
Fire Chief Recruitment	\$ 700	\$ 15,000	\$ 15,000
Lexipol	5,166	5,000	12,000
Other Contracts	90,503	25,000	25,000
TOTAL:	\$ 96,369	\$ 45,000	\$ 52,000

EXPLANATION:

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

Lexipol This is a policy and procedure service. The District's annual cost is \$12,000.

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, UASI management fee, and any other contracted service.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: **COMMUNICATIONS MAINTENANCE**

SUB-ACCOUNT	Projected	20/21 Budget	Proposed
Radio and pager repair	\$ 4,632	\$ 5,000	\$ 5,000
Cellular boosters for apparatus	-	-	-
Purchase pagers	11,820	10,000	10,000
TOTAL:	\$ 16,452	\$ 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 DISTRICTBUDGET DETAIL

Name of Account: PUBLIC FIRE SERVICES (formerly Public Education)

SUB-ACCOUNT	Projected	20/21 budget	Proposed
Fire Marshal	\$ 888	\$ 6,100	\$ 6,500
Fire Investigation	893	2,500	2,500
Programs/Fair/Festival	592	3,500	3,500
Community AED Supplies	-	2,700	2,500
TOTAL:	\$ 2,373	\$ 14,800	\$ 15,000

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 DISTRICTBUDGET DETAILName of Account: **PROPERTY & LIABILITY INSURANCE**

SUB-ACCOUNT	Projected	20/21 Budget	Proposed
Real & Personal Property Insurance	\$ 39,378	\$ 43,070	\$ 46,000
Liability Insurance	14,650	14,980	17,000
TOTAL:	\$ 54,028	\$ 58,050	\$ 63,000

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 DISTRICTBUDGET DETAILName of Account: **UNIFORMS**

SUB-ACCOUNT	Projected	20/21 Budget	Proposed
Uniforms & Equipment	\$ 9,638	\$ 15,000	\$ 15,000
TOTAL:	\$ 9,638	\$ 15,000	\$ 15,000

EXPLANATION:

Personnel Uniforms & Equipment – 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.

The volunteer recruitment continues to attract many recruits to academy. Volunteer uniforms are again planned for this budget year in addition to our regular uniform expenses.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

Name of Account: MAINTENANCE OF EQUIPMENT

SUB-ACCOUNT	Projected	20/21 Budget	Proposed
Maintenance	\$ 89,301	\$ 65,000	\$ 80,000
Fuel	24,963	35,000	40,000
Tires	1,124	10,000	10,000
TOTALS:	\$ 115,388	\$ 110,000	\$ 130,000

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, 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 DISTRICTBUDGET DETAILName of Account: **ADMINISTRATION** (page 1 of 2)

SUB-ACCOUNT	Projected	20/21 Budget	Proposed
Office Supplies & Equipment	\$ 3,652	\$ 5,500	\$ 5,500
Postage	479	1,500	1,500
Dues & Subscriptions	6,954	6,900	6,900
Attorney Fees	3,321	4,000	4,000
Audit, Payroll & Bank Fees	11,354	13,200	13,200
Mailers	-	3,200	3,200
SUB - TOTAL:	\$ 25,760	\$ 34,300	\$ 34,300

EXPLANATION:

General office supplies and expenses including ink for all station printers, custom orders such as stationery 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 DISTRICTBUDGET DETAILName of Account: **ADMINISTRATION** (page 2 of 2)

SUB-ACCOUNT	Projected	20/21 Budget	Proposed
Legal Notices	\$ 115	\$ 500	\$ 500
Election Expenses	-	2,500	2,500
Petty Cash	-	1,000	1,000
Administrative Operations	11,265	12,200	12,200
EMS Patient Reimbursement	2,457	6,000	-
SUB - TOTAL:	\$ 13,837	\$ 22,200	\$ 16,200
TOTAL ADMINISTRATION:	\$ 39,597	\$ 56,500	\$ 50,500

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 DISTRICTBUDGET DETAIL

Name of Account: INFORMATION TECHNOLOGY

SUB-ACCOUNT	Projected	20/21 Budget	Proposed
Service Provider Contracts	\$ 43,539	\$ 34,000	\$ 45,000
Data Communications	6,713	21,000	21,000
Hardware	31,959	10,000	19,000
Software	33,389	30,000	30,000
TOTAL:	\$ 115,600	\$ 95,000	\$ 115,000

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 DISTRICTBUDGET DETAILName of Account: **OPERATING MATERIALS & SUPPLIES**

SUB-ACCOUNT	Projected	20/21 Budget	Proposed
Cleaning & Building Supplies	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL:	\$ 5,000	\$ 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 DISTRICTBUDGET DETAILName of Account: **EMERGENCY OPERATING SUPPLIES**

SUB-ACCOUNT	Projected	20/21 Budget	Proposed
Firefighting Equipment	\$ 28,775	\$ 45,000	\$ 60,000
Special Operations	2,991	5,000	5,000
TOTAL:	\$ 31,766	\$ 50,000	\$ 65,000

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 Swift water and rope rescue equipment is purchased from this account.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

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

SUB-ACCOUNT	Projected	20/21 Budget	Proposed
Building & Grounds Maintenance	\$ 88,701	\$ 91,764	\$ 92,000
Wellness Equipment	4,563	1,500	2,000
TOTAL:	\$ 93,264	\$ 93,264	\$ 94,000

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 DISTRICTBUDGET DETAILName of Account: **TRAINING**

SUB-ACCOUNT	Projected	20/21 Budget	Proposed
Firefighter & EMS Training	\$ 28,762	\$ 29,500	\$ 34,000
Technology Used in Training	9,023	3,000	9,500
Board Member Training		7,000	7,000
Officer Development/Special	3,604	7,000	7,000
Intern Program		6,000	10,000
Rent for CRFR Training Facility		2,500	2,500
TOTAL:	\$ 41,389	\$ 55,000	\$ 70,000

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 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 now 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	20/21 Budget	Proposed
Electricity	\$ 13,693	\$ 20,000	\$ 20,000
Natural Gas	2,256	2,650	2,650
Water and Sewer	4,263	4,200	4,500
Garbage	1,983	1,900	2,000
Other Heating Fuel		320	400
Telephone landlines	5,533	6,000	6,000
Cable	555	500	600
TOTAL:	\$ 28,283	\$ 35,570	\$ 36,150

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.

Cable TV service at the Scappoose Station.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

Name of Account: EMS OPERATIONS

SUB-ACCOUNT	Projected	20/21 budget	Proposed
EMS Supplies	\$ 65,000	\$ 65,000	\$ 65,000
EMS Operations	40,000	65,000	65,000
EMS Maintenance Contract	8,486	8,500	8,500
EMS Technology	5,794	16,500	16,500
TOTAL:	\$ 119,280	\$ 155,000	\$ 155,000

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 2023.

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 DISTRICTBUDGET DETAILName of Account: FIRE MED

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>18/19 budget</u>	<u>Proposed</u>
Fire Med	\$ 65	\$ 23,000	\$ -
TOTAL:	\$ 65	\$ 23,000	\$ -

EXPLANATION:

Fire Med is a medical 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.

This account will be removed as The District now contracts with LifeFlight to manage the FireMed membership program. LifeFlight forwards all revenue to the district net of expenses.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

Name of Account: CAPITAL OUTLAY – EQUIPMENT

SUB-ACCOUNT	Projected	20/21 budget	Proposed
Required Equipment	\$ 25,000	\$ 25,000	\$ 200,000
TOTAL:	\$ 25,000	\$ 25,000	\$ 200,000

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.

<u>2021-2022 Capital Outlay</u>	
Radios	190,000
Wood shed for Chapman Station	4,000
Miscellaneous	6,000
TOTAL:	\$ 200,000

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

Name of Account: DEBT

SUB-ACCOUNT	Projected	20/21 budget	Proposed
Debt for Fire Engine - Principal	\$ 53,352	\$ 61,578	\$ 55,300
Debt for Fire Engine - Interest	\$ 8,226		\$ 6,700
Debt for 2 Life Pak-15's	\$ 2,680	\$ 2,680	\$ 3,000
TOTAL:	\$ 64,258	\$ 64,258	\$ 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 has agreed to purchase a Rosenbauer Timberwolf Fire Engine with a freightliner chassis for a total cost of \$461,114. The District has made one payment of \$122,080 and will make another payment of \$113,656 in FY 21, from the Personal Property Reserve account. The Districts escrow account has \$225,378, which will be released once the engine is ready. The District has made its first annual debt payment of \$61,579 towards the municipal lease-purchase agreement that funded the escrow loan account. We have 3 more payments until this is completed.

Two (2) LifePaks : The District financed these. It made a \$70,000 payment at purchase and has made its first debt payment. There are 3 remaining payments of \$2,680.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: **RESOURCES RECEIVED – GRANT FUND**

ACCOUNT	Projected	20/21 budget	Proposed
Available cash on hand	\$ 2,554	\$ -	\$ -
Grant Income	\$ 84,223	\$ 100,000	\$ 100,000
TOTALS:	\$ 86,777	\$ 100,000	\$ 100,000

EXPLANATION:

Available Cash is the estimated beginning balance in the Grant Fund on July 1, 2021.

Grant Income - The budgeted amount is a carryover from prior years and is explained further on the next page. The district received multiple grants due to Covid expenditures in FY21.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: EXPENSES – GRANT FUND

ACCOUNT	Projected	20/21 budget	Proposed
Materials & Services	\$ 86,777	\$ 100,000	\$ 100,000
TOTAL GRANT EXPENSES	\$ 86,777	\$ 100,000	\$ 100,000

EXPLANATION:

\$100,000 Urban Areas Security Initiative (UASI) grant The Regional Disaster Preparedness Organization wrote a grant to fund a 5-county FAA operations guide for a drone aviation program. The guide will be written by an independent contractor. Scappoose Fire District has agreed to act as fiscal agent and coordinator for this.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

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

SUB-ACCOUNT	Projected	20/21 budget	Proposed
Available Cash on Hand	\$ 298,225	\$ 298,278	\$ 154,668
Grant Income	-	-	-
Interest	1,401	-	-
General Fund Transfer	97,122	97,122	63,539
TOTALS:	\$ 396,748	\$ 395,400	\$ 218,207

EXPLANATION:

Available Cash is the cash in the fund July 1, 2021. 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	20/21 budget	Proposed
Fire Apparatus & Equipment	\$ 236,080	\$ 389,400	\$ 126,207
EMS Apparatus & Equipment	-	-	87,000
Miscellaneous Real Property	5,000	5,000	5,000
Reserved for Future Expenses	1,000	1,000	-
TOTALS:	\$ 242,080	\$ 395,400	\$ 218,207

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 DISTRICTBUDGET DETAIL

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

SUB-ACCOUNT	Projected	20/21 budget	Proposed
Available Cash on Hand \$	47,585 \$	47,817 \$	58,128
Interest	267	-	-
General Fund Transfer	50,000	50,000	50,000
TOTAL: \$	97,852 \$	97,817 \$	108,128

EXPLANATION:

Available Cash is the cash in the fund July 1, 2021. 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. A transfer is budgeted for 2021/22 because the fund is below the Board's target level of \$205,000. The transfer amount anticipates expenses for an employee retirement during the budget year.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

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

SUB-ACCOUNT	Projected	20/21 budget	Proposed
Liability & Service	39,723	96,817	100,000
Reserved for Future Expenses	-	1,000	8,128
TOTALS:	\$ 39,723	\$ 97,817	\$ 108,128

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. This year the District paid required benefits for two employee retirement. This account also funded the start-up of the Length of Service Awards Plan (LOSAP). The plan start-up included amounts for retroactive earnings credits for qualified volunteers.

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.