

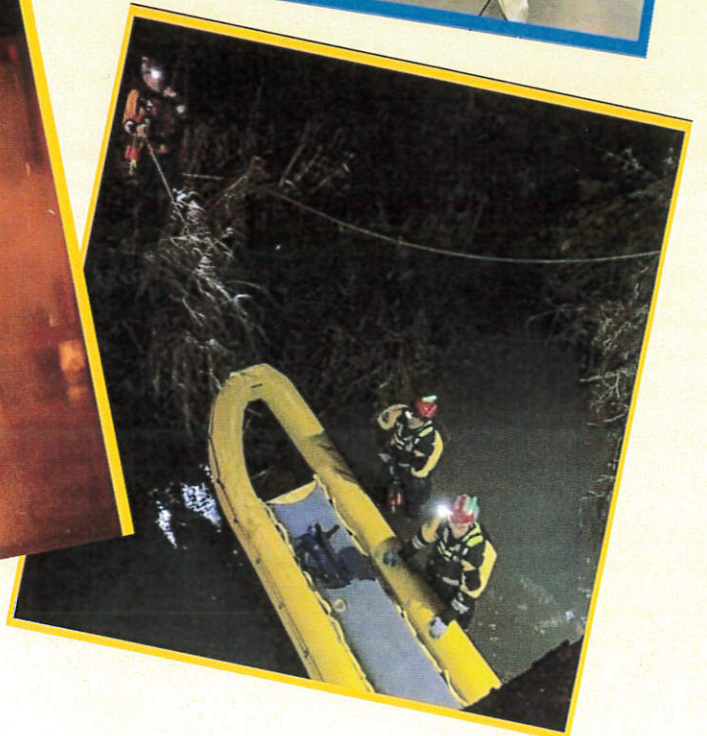
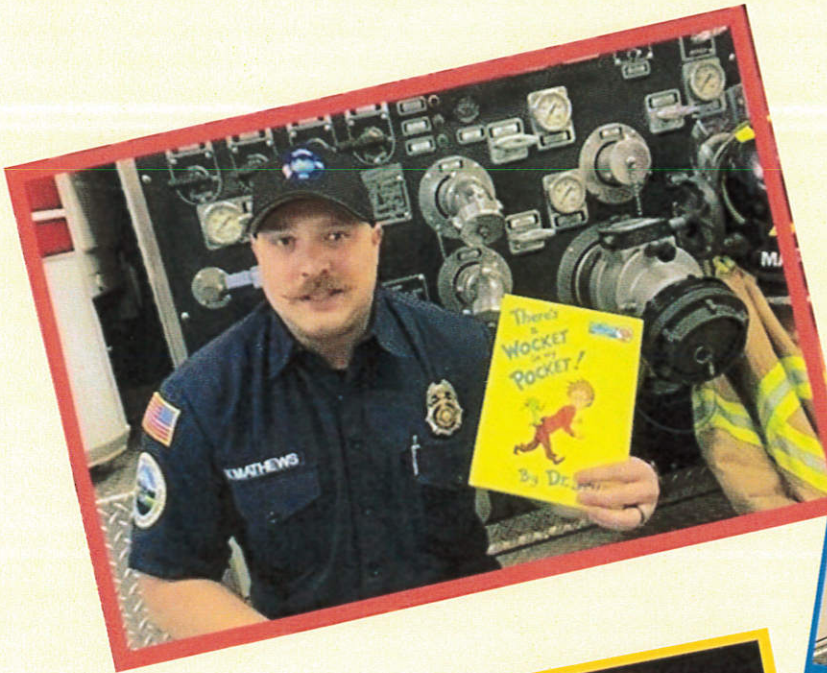


PROPOSED BUDGET

WORKBOOK

2020-2021

SCAPPOOSE RFPD



2020-21 BUDGET COMMITTEE MEETING

June 11, 2020 7:00 p.m.

AGENDA

- I. CALL MEETING TO ORDER**
- II. INTRODUCTION**

Message from the Board - President David Graham

 - 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 MAY 2, 2019**
- IV. PUBLIC TESTIMONY**
- V. BUDGET PRESENTATION – BUDGET OFFICER JANINE SALISBURY**

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**

Approval of the 2020/21 Budget by the Budget Committee
- VII. CERTIFY THE TAX RATE**
 - A. Approve the rate of \$1.1145 of ad valorem property taxes to be certified for collection;
 - B. Approve the rate of \$1.24 of ad valorem property tax 5-year local option levy taxes which began in 2017/18;
 - C. Approve the Notice of Budget Meeting Form (LB 1)
- VIII. ADJOURNMENT**



SCAPPOOSE FIRE DISTRICT

P.O. BOX 625 SCAPPOOSE, OREGON 97056

MINUTES OF THE SCAPPOOSE RURAL FIRE PROTECTION DISTRICT BUDGET COMMITTEE MEETING, MAY 2, 2019 SCAPPOOSE FIRE STATION, SCAPPOOSE, OREGON.

ATTENDANCE: Budget Committee members: R. Cairns, R. J. Klobes, A. Kriek, D. Grant, S. Reeves, A. Schrotzberger, and D. Sorenson

ALSO PRESENT: Fire Chief M. Greisen and J. Salisbury.

AUDIENCE: FF Kriek, FF Gandara, and FF Booth

CALL TO ORDER: Board President Cairns called the meeting to order at 7:00 PM and led the flag salute.

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

ELECTIONS: President Cairns opened nominations for Budget Committee Chairman. A motion was made by Mr. Grant to nominate Mr. Sorenson for Budget Committee Chairman. Second by Ms. Reeves. With no further nominations, President Cairns called for the vote. Motion to elect Mr. Sorenson Budget Chairman carried unanimously.

President Cairns turned over the meeting to Budget Committee Chairman Sorenson. Chairman Sorenson opened nominations for Budget Committee Secretary. A motion was made by Mr. Grant to nominate Ms. Reeves for Budget Committee Secretary. Second by Mr. Kriek. With no further nominations, Chairman Sorenson called for the vote. Motion to elect Ms. Reeves Budget Secretary carried unanimously.

Chairman Sorenson appointed Ms. Salisbury as Recording Secretary.

MINUTES: Chairman Sorenson opened the floor for review and approval of the 2018 Budget Committee meeting minutes. A motion was made by Mr. Grant to approve the minutes from the May 3, 2018 Budget Committee meeting. Second by Mr. Cairns. Motion to approve the 2018 meeting minutes carried unanimously.

PUBLIC: No comments.

BUDGET PRESENTATION: Ms. Salisbury reminded the 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.

Budget Officer Salisbury read highlights of the Budget Message aloud. Ms. Salisbury explained that the tax revenue estimates provided by the County Assessor's office are estimates and we receive a different amount than what is stated in the budget. Ms. Salisbury stated that more money was spent on the IGA and communicating together with CRFR. We changed software in an effort to streamline processes between the organizations.

SRFD received an enormous amount of conflagration revenue in 2018-2019, stating that this revenue is the new normal with drier forests leading to an increase in forest fires.

Ms. Salisbury explained the GEMT Medicaid receipts. This is actually a type of grant we submit showing our total costs for ambulance transports, which is submitted to the State for approval. If approved, the State agrees to reimburse the District for a percentage of the costs we did not collect. Medicaid pays a very small share of our ambulance costs, so the GEMT process will allow us to collect some of that lost revenue.

Columbia County is experiencing an increase in development which requires more inspections by the Fire Marshal, Chief Greisen, and FF Gandara. The updated resolution to allow the District to bill for inspections will bring new revenue to the District.

The search for a consultant to evaluate the IGA continues. Three proposals have been received. The cost to each district will be \$25,000.

Ms. Salisbury said we are spending more money on capital outlay. Chief Greisen explained progress on in-process grants, expecting notification of funding in the next three to five months.

The annual alarm report looks different than years past, due to the mid-year change in software. Not all calls were reflected in December due to the switch in software and CAD system. Chairman Sorenson asked how the closure of Cornelius Pass will affect the number of transports to Kaiser. Chief Greisen said there is a spot contract in process for Kaiser patients to be transported to Good Samaritan.

RESOURCES, GENERAL FUND: Chairman Sorenson opened the floor for questions. He asked how the \$95,000 Conflagration amount was derived, given the larger amounts budgeted for the previous year. Ms. Salisbury explained that predicting the Conflagration amount is difficult. She uses a conservative figure since there are some years when no revenue is generated through Conflagrations.

Chairman Sorenson also asked why the proposed Fire Marshal fees were decreased. Chief Greisen explained that this figure is dependent upon building. Since no new schools are being built, fewer hours will be required and less revenue will be received.

Director Kriek asked how often the county pays the District tax revenue. Ms. Salisbury explained that revenue is paid monthly, except November when we receive about 90% of our funds in several payments. From July 1 through November 15, the District operates on carryover funds, prior year taxes and EMS billing. The District uses the carryover funds instead of borrowing to cover expenses.

PERSONNEL SERVICES: Chairman Sorenson opened the floor for questions and reviewed the Personnel Services page of the budget and pages in the workbook. He stated the increase in health insurance was not a surprise. He also noted the additional personnel translates to the increase in salaries and benefits.

Chairman Sorenson asked if the Length of Service Award Plan for volunteers had been completed. Chief Greisen said it would be operational by the end of June 2019. Chief Greisen restated that retroactive payments for prior years' service credits would come from the Personnel Services Reserve Fund, while current payments would come from the Volunteer Services account in General Fund, Personnel Services.

Personnel Benefits was reviewed with no comment.

MATERIALS AND SERVICES: Chairman Sorenson opened the floor for questions and reviewed the Materials and Services page of the budget and pages in the workbook. In Contract Services, he drew attention to the proposed start-up cost of Lexipol. He also noted that ambulance billing is also a new line item due to the contract with SDW for EMS billing. Eventually, we will no longer pay for the software to complete EMS billing, which appears later in budget account #765, Information Technology.

Communications Maintenance was reviewed. Director Cairns asked for clarification on radio and pager repair. Chief Greisen explained that the amount budgeted in 2018-2019 is the same as the projected amount for 2019-2020.

Public Fire Services was reviewed with no comment.

Chairman Sorenson noted the increased Property and Liability Insurance amounts for fiscal year 2019-2020. Ms. Salisbury confirmed the rate increases for each budget item.

The Uniforms budget was maintained at the same amount as the previous year.

Chairman Sorenson noted Maintenance of Equipment budget remained the same as the prior year. Ms. Salisbury mentioned that she was told to anticipate major repairs, so the budget was developed accordingly.

Ms. Reeves asked if \$4,500 would adequately cover Office Supplies and Equipment. Ms. Salisbury referred to the purchase of a new printer and laminator as reason for the projected increase.

Chairman Sorenson noted the increases in Information Technology, stating that he wondered if enough was budgeted for IT. Chief Greisen agreed that costs for IT continues to increase. The projected amount of \$82,338 was due in part to start-up costs for new technology.

Operating Materials/Supplies was reviewed with no comment.

Emergency Operating Supplies was reviewed. Director Grant asked if the amount budgeted was for normal maintenance of SCBA units. Chief Greisen said this was maintenance, not new purchases. The Firefighting Equipment amount included the purchase of 10-12 sets of

turnouts again this year.

Building & Grounds Maintenance was reviewed. Chairman Sorenson asked if the RFP for asphalt sealing was included in the proposed budget. Chief Greisen confirmed that it would be completed in the next fiscal year.

Training was reviewed with the observation that rent for CRFR's Training Facility was a large amount. Ms. Salisbury noted that SRFD is paying for \$25,000 of a Class A Burn Cell. This will provide a credit of \$5,000, making next year's projected amount \$15,000 instead of the normal \$20,000. Chief Greisen also reiterated the benefit to the community that the Training Facility provides in the way of a lower ISO insurance rating.

Utilities was reviewed with the observation that cable costs had decreased. Ms. Salisbury shared that costs decreased from approximately \$60/month to \$32.25/month due to a discount in franchise fees.

EMS Operations budget was reviewed with discussion about replacing LifePak-12s with LifePak-15s in the next fiscal year.

FireMed was reviewed. Ms. Reeves said FireMed was a great asset to the community and a valuable service provided by the District. Ms. Salisbury shared that a complete list of participating agencies in the state is now available in the office, making it easier to determine coverage area.

CAPITAL OUTLAY: Chairman Sorenson opened the floor for questions and reviewed the Capital Outlay lines of the budget and page in the workbook. Chief Greisen explained that the woodshed budgeted for the Chapman Station would be wooden and would replace the plastic shed. The wooden building would be insulated to protect the water tank inside.

The SCBA bottles must be thrown out after 15 years. Forty bottles are on loan and in need of replacement next year. SRFD currently borrows 40 bottles from CRFR.

GRANTS FUND: Chairman Sorenson opened the floor for questions and reviewed both the Resource and Expense pages of the Grants Fund in the budget and in the workbook. We were billed \$112,944 and the Federal Government sent \$112,950, therefore the extra \$6.00 was spent in Personnel Services.

REAL & PERSONAL PROPERTY RESERVE FUND: Chairman Sorenson opened the floor for questions and reviewed the Real & Personal Property Reserve Fund page in the budget and in the workbook. Chief Greisen said that the District has a management practice of using conflagration revenue from equipment used to purchase additional equipment.

Ms. Reeves asked if the development at Scappoose Airport will bring additional revenue to the District. Chief Greisen said that SRFD will receive no revenue from the Urban Renewal District.

PERSONNEL SERVICES RESERVE FUND: Chairman Sorenson opened the floor for

questions and reviewed the Personnel Services Reserve Fund page in the budget and in the workbook. Ms. Salisbury explained the purpose of this fund.

Having completed the page by page review, Chairman Sorenson re-opened the floor for any additional questions on any aspect of the budget. There were no further questions.

Chairman Sorenson then opened the floor for motions to approve the budget.

APPROVAL: Mr. Grant motioned to approve the budget as presented in the amount of \$6,858,900. Ms. Reeves seconded the motion.

Motion to approve the budget as presented carried unanimously.

LEVY TAXES: Motion made by Mr. Grant to approve the rate of \$1.1145 of ad valorem property taxes to be certified for collection as shown on LB-50. Second by Mr. Cairns.

Motion to approve the permanent tax levy rate carried unanimously.

Motion made by Mr. Cairns to approve the rate of \$1.24 of ad valorem property taxes under Measure 5-254, Local Option Levy, approved by voters May 17, 2016, to be certified for collection and shown on LB-50. Second by Mr. Grant.

Motion to approve the Local Option Levy rate carried unanimously.

Motion made by Ms. Reeves to approve Form LB-1 as presented. Second by Mr. Kriek.

Motion to approve Form LB-1 carried unanimously.

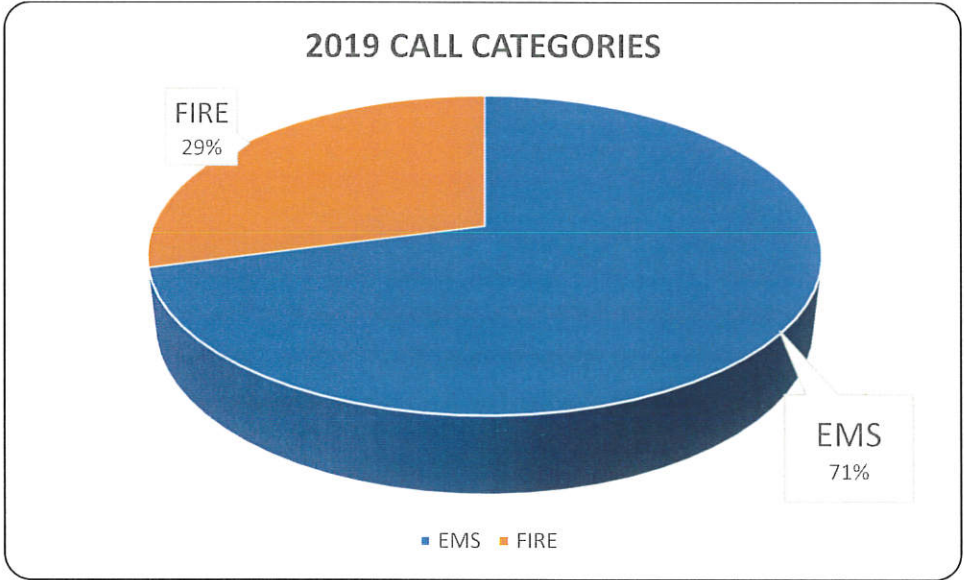
GOOD OF THE ORDER: Chairman Sorenson thanked all committee members for their time and effort in making a thorough review of the budget. He also thanked Chief Greisen and staff for putting together the budget.

ADJOURNMENT: Chairman Sorenson closed the Budget Committee Meeting at 7:50 p.m.

Signed this 11th day of June, 2020.

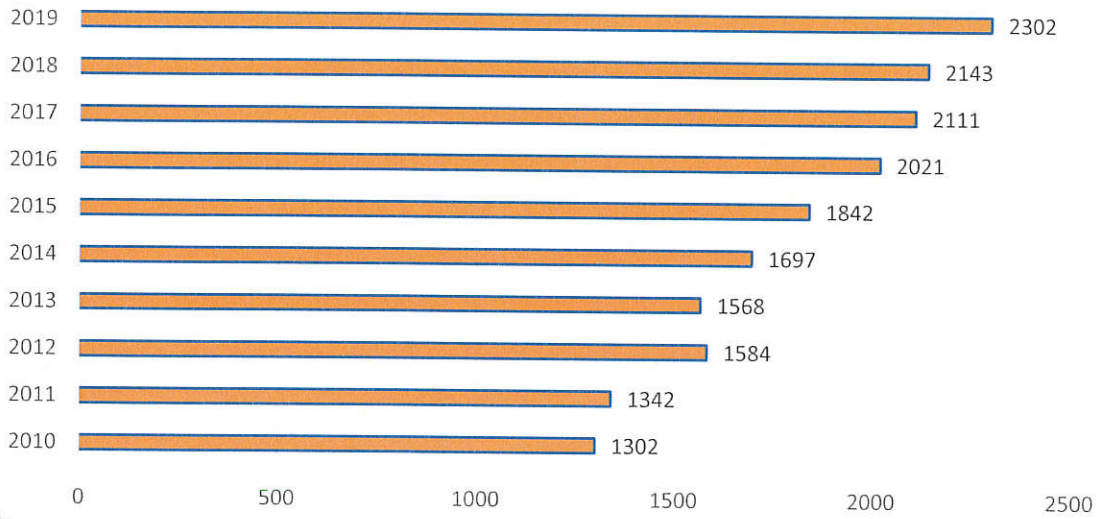
David Sorenson 2019-20 Chair
Budget Committee

David Graham President
Board of Directors



2019 CALL CATEGORIES		
TYPE	NUMBER	PERCENTAGE
EMS	1631	71%
FIRE	671	29%

INCIDENTS BY YEAR FOR YEAR RANGE COUNT



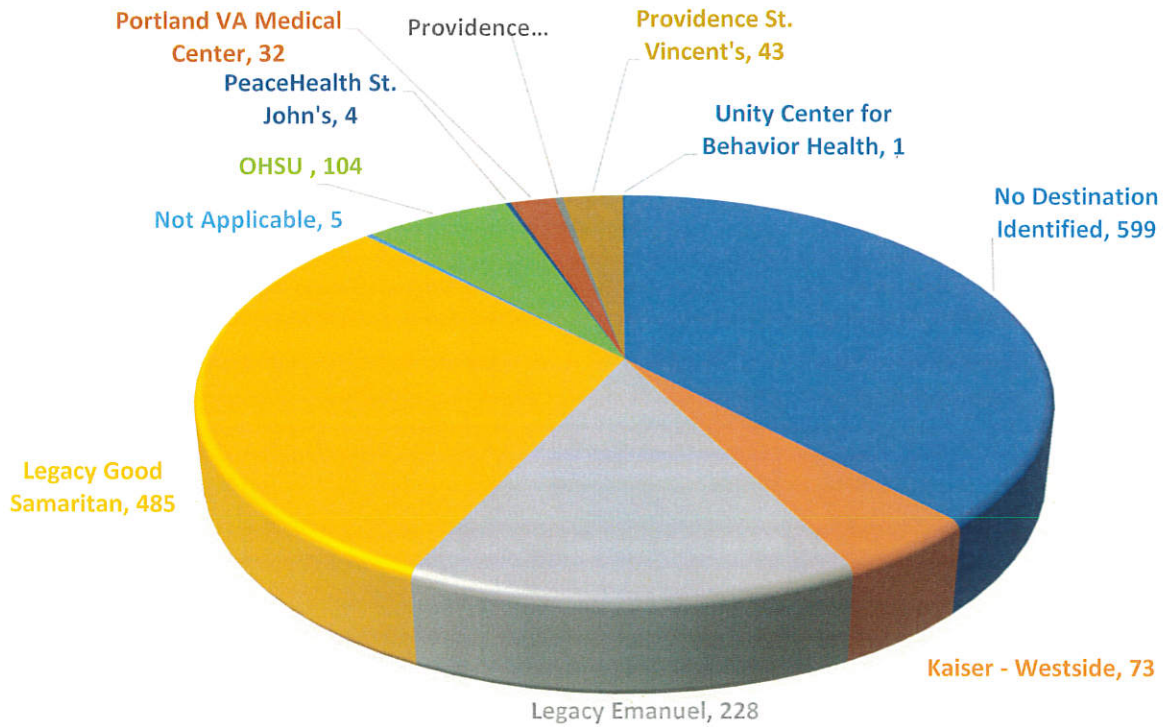
INCIDENTS BY YEAR FOR YEAR RANGE COUNT

YEAR	COUNT
2010	1302
2011	1342
2012	1584
2013	1568
2014	1697
2015	1842
2016	2021
2017	2111
2018	2143
2019	2302

2019 CALL CATEGORIES

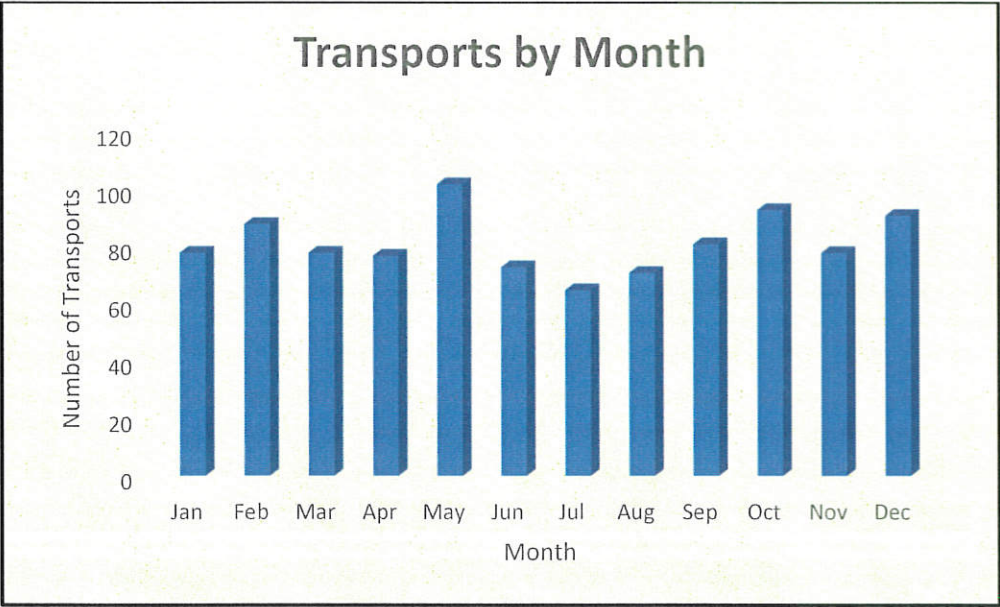
TYPE	NUMBER	PERCENTAGE
EMS	1631	71%
FIRE	671	29%

NUMBER OF TRANSPORTS



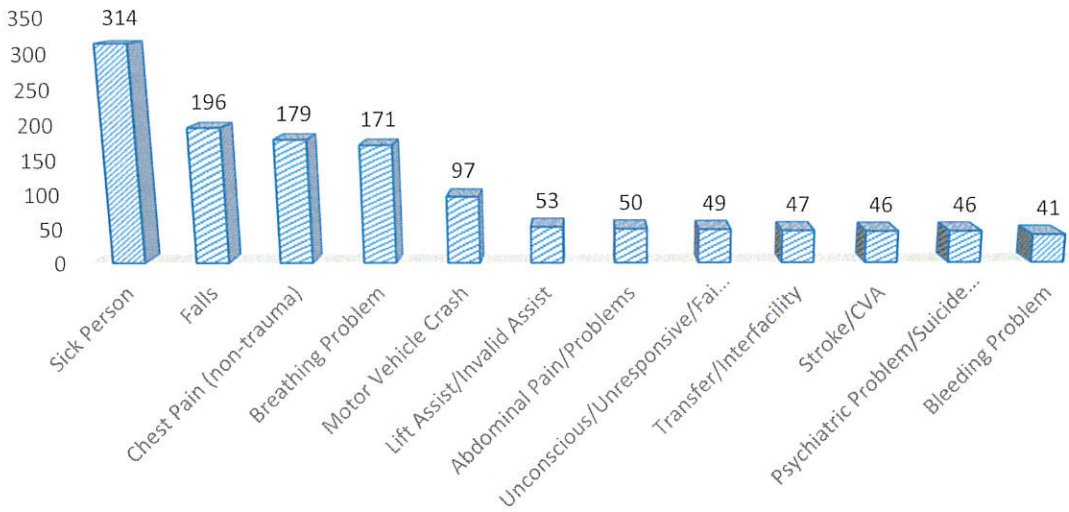
Destination Hospital	Number of Transports	% of transports
Unity Center for Behavior Health	1	0%
PeaceHealth St. John's	4	0%
Not Applicable	5	0%
Providence Portland	6	0%
Portland VA Medical Center	32	2%
Providence St. Vincent's	43	3%
Kaiser - Westside	73	5%
OHSU	104	7%
Legacy Emanuel	228	14%
Legacy Good Samaritan	485	31%
No Destination Identified*	599	38%
	1580	100%

*indicates patient refusals, lift assists, or other response not requiring a transport

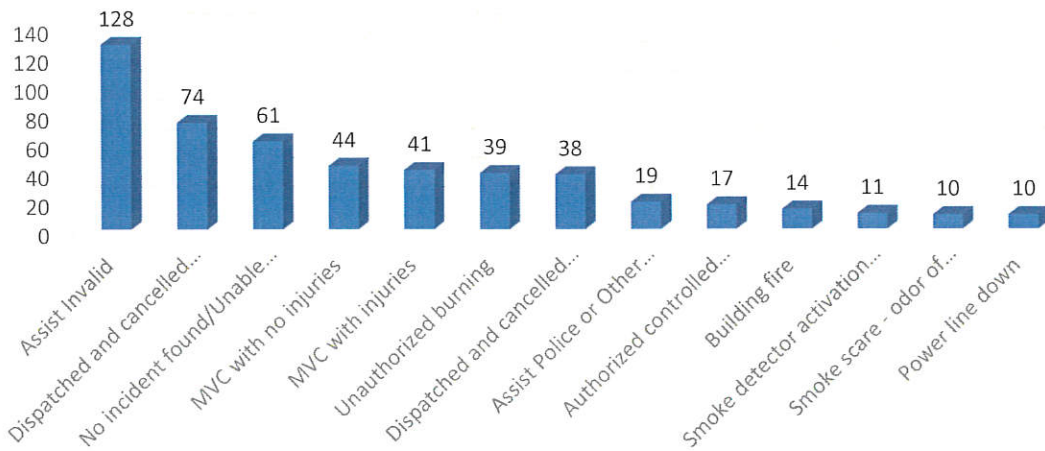


Transports by Month	
Jan	78
Feb	88
Mar	78
Apr	77
May	102
Jun	73
Jul	65
Aug	71
Sep	81
Oct	93
Nov	78
Dec	91
Total	975

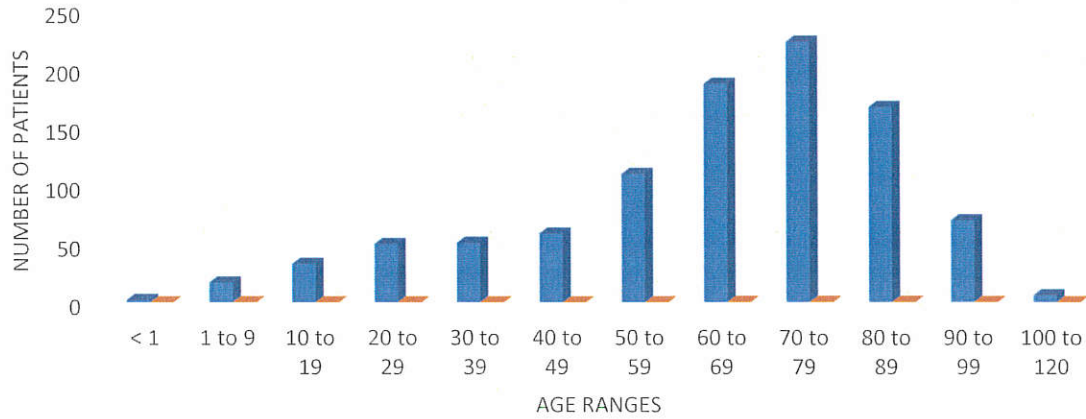
MOST COMMON EMS CALL TYPES



MOST PREVALENT FIRE CALLS BY TYPE



2019 Patient Age Range in Years



Patient Age Range In Years	Number of Runs	Percent of Total Runs
< 1	2	0.21%
1 to 9	17	1.74%
10 to 19	33	3.38%
20 to 29	50	5.13%
30 to 39	51	5.23%
40 to 49	59	6.05%
50 to 59	110	11.28%
60 to 69	187	19.18%
70 to 79	223	22.87%
80 to 89	167	17.13%
90 to 99	70	7.18%
100 to 120	6	0.62%
Total	975	100.00%

Total EMS Calls by Incident Complaint	Total of Call Type
Sick Person	314
Falls	196
Chest Pain (non-trauma)	179
Breathing Problem	171
Motor Vehicle Crash	97
Lift Assist/Invalid Assist	53
Abdominal Pain/Problems	50
Unconscious/Unresponsive/Fainting	49
Transfer/Interfacility	47
Stroke/CVA	46
Psychiatric Problem/Suicide Attempt	46
Bleeding Problem	41
Cardiac Arrest/Death	35
Seizure/Convulsions	33
Trauma	31
Medical Alarm	30
Diabetic Problem	25
Back Pain (non-trauma)	24
Overdose/Poisoning/Ingestion	21
Allergic Reaction/stings	18
Other	9
Choking	8
Headache	6
Animal Bite	6
Burns/Explosion	5
Assault/Rape/Stab	5
Public Service	4
Pregnancy/Childbirth/Miscarriage	4
Heat/Cold Exposure	4
Auto vs. Pedestrian	4
Altered Mental Status	4
Allergies	3
Pain	2
Alcohol Intoxication	2
Weakness/Lethargic	1
Unknown Problem/Person Down	1
Toxic Exposure-Carbon Monoxide/HazMat/Inhalation	1
Stab/Gunshot Wound/Penetrating Trauma	1
Head Injury	1
Drowning/Diving/SCUBA	1
Anxiety Attack	1
Alcohol Detox/withdrawal	1
Total	1580

FIRE CALLS BY TYPE	
Incident Type	Number of Calls
Assist Invalid	128
Dispatched and cancelled en route	74
No incident found/Unable to Locate	61
MVC with no injuries	44
MVC with injuries	41
Unauthorized burning	39
Dispatched and cancelled en route	38
Assist Police or Other Agency	19
Authorized controlled burning	17
Building fire	14
Smoke detector activation - no fire	11
Smoke scare - odor of smoke	10
Power line down	10
Dispatched and cancelled en route FC	9
Smoke detector malfunction	8
Public service	8
Barkdust fire	8
Chimney or flue fire	7
Brush or brush/grass mixture	7
Passenger vehicle fire	7
Dispatched and cancelled en route FA	6
Alarm system activation	5
Motor vehicle/pedestrian accident	5
Cover assignment/standby, moveup	4
Dispatched unable to respond	4
Forest, woods, or wildland fire	4
Gasoline or other flammable spill	4
Animal rescue	3
Medical assist/assist EMS crew	3
Police matter	3
Arcing, shorted electrical equipment	2
Bldg. weakened or collapsed	2
Carbon monoxide detector activation	2
Carbon monoxide incident	2
Chemical spill or leak	2
Citizen complaint	2
Detector activation - no fire	2
Dispatched and cancelled EMS alarm	2

Downed tree	2
Electrical wiring/equipment problem	2
Extrication of victim from vehicle	2
Good intent call	2
Mobile property (vehicle) fire, other	2
Oil or other combustible liquid spill	2
Public service assistance, other	2
Smoke or odor removal	2
Water or steam leak	2
Water vehicle fire	2
Miscellaneous single fire events	34
	671

Scappoose Rural Fire District
Profit & Loss Budget vs. Actual
July 2019 through May 2020

	<u>Jul '19 - Ma...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of...</u>
Income				
1. GENERAL FUND REVENUES				
Begin Available Cash on Hand	1,951,510	1,909,977	41,533	102%
Conflagration	58,328	95,000	-36,672	61%
EMS Receipts	651,339	700,000	-48,661	93%
Fire Marshal	34,997	40,000	-5,003	87%
FireMed	43,355	41,175	2,180	105%
G.E.M.T. (Medicaid)	37,440	30,000	7,440	125%
Gas Royalties	6,343			
Grant Awards	12,423	5,000	7,423	248%
Interest Earned on Investments	41,340	45,000	-3,660	92%
Intergovernmental	87,000	105,000	-18,000	83%
Miscellaneous Revenue	18,419	15,000	3,419	123%
Property Taxes				
Taxes - Current				
Local Option Levy	1,565,950	1,668,964	-103,014	94%
Permanent Rate Levy	1,407,908	1,480,025	-72,117	95%
Total Taxes - Current	2,973,858	3,148,989	-175,131	94%
Taxes - Prior Years	103,733	125,000	-21,267	83%
Total Property Taxes	3,077,591	3,273,989	-196,398	94%
Total 1. GENERAL FUND REVENUES	6,020,085	6,260,141	-240,056	96%
2. GRANT FUND REVENUE				
Grant Award	31,039	165,000	-133,961	19%
Total 2. GRANT FUND REVENUE	31,039	165,000	-133,961	19%
3. PROPERTY FUND REVENUES				
Begin Available Cash On Hand	334,328	337,252	-2,924	99%
Grant Income	333,333	333,333	0	100%
Interest Earned on Investments	6,263	4,500	1,763	139%
Transfers In	0	55,463	-55,463	0%
Total 3. PROPERTY FUND REVENUES	673,924	730,548	-56,624	92%
4. PERSONNEL SVCS FUND REVEN				
Begin Available Cash On Hand	86,261	133,644	-47,383	65%
Interest Earned on Investments	1,275	2,900	-1,625	44%
Transfers In	0	100,000	-100,000	0%
Total 4. PERSONNEL SVCS FUND REVEN	87,536	236,544	-149,008	37%
Total Income	6,812,584	7,392,233	-579,649	92%
Gross Profit	6,812,584	7,392,233	-579,649	92%
Expense				
1..GENERAL FUND EXPENDITURES				
1...				
1.1 GENERAL FUND PERSONNEL SVCS				
550 Insurance	552,983	668,572	-115,589	83%
560 Personnel Salaries	1,972,275	2,338,641	-366,366	84%
570 SocSec/Medicare(FICA)	156,943	188,121	-31,178	83%
580 Volunteer Services	26,826	52,175	-25,349	51%
590 Personnel Benefits	494,660	716,199	-221,539	69%
Total 1.1 GENERAL FUND PERSONNEL...	3,203,687	3,963,708	-760,021	81%
1.2 GENERAL FUND MATERIAL & SVC				

Scappoose Rural Fire District
Profit & Loss Budget vs. Actual
July 2019 through May 2020

	Jul '19 - Ma...	Budget	\$ Over Bud...	% of...
670 Contract Services	97,457	143,000	-45,543	68%
680 Communications Maintenance	7,198	23,700	-16,502	30%
720 Public Fire Services	11,551	14,800	-3,249	78%
730 Property & Liability Insur.	53,986	56,000	-2,014	96%
740 Uniforms	10,901	20,000	-9,099	55%
750 Maintenance on Equipment	74,049	143,500	-69,451	52%
760 Administration	40,091	56,500	-16,409	71%
765 Information Technology	86,875	71,900	14,975	121%
770 Operating Materials/Suppli	3,520	5,000	-1,480	70%
775 Emerg. Operating Supplies	10,133	65,000	-54,867	16%
780 Building & Grounds Maint.	54,477	101,500	-47,023	54%
790 Training	51,113	100,000	-48,887	51%
810 Utilities	26,888	35,570	-8,682	76%
870 EMS Operations	64,016	90,000	-25,984	71%
880 FireMed	18,779	23,000	-4,221	82%
Total 1.2 GENERAL FUND MATERIAL &...	611,033	949,470	-338,437	64%
1.3 GENERAL FUND CAPITL OUTLAY				
910 CO Equipment	93,603	341,500	-247,898	27%
Total 1.3 GENERAL FUND CAPITL OUT...	93,603	341,500	-247,898	27%
Total 1...	3,908,323	5,254,678	-1,346,355	74%
1.4 GENERAL FUND TRANSFER OUT				
Transfers to Personnel Services	0	100,000	-100,000	0%
Transfers to Property Fund	0	55,463	-55,463	0%
Total 1.4 GENERAL FUND TRANSFER OUT	0	155,463	-155,463	0%
1.5 GENERAL FUND CONTINGENCY	0	200,000	-200,000	0%
1.6 GENERAL RESERVED FOR FUTURE	0	650,000	-650,000	0%
Total 1..GENERAL FUND EXPENDITURES	3,908,323	-6,260,141	-2,351,818	62%
2. GRANT FUND EXPENSE				
2.3 MATERIALS & SERVICES	30,975	165,000	-134,025	19%
Total 2. GRANT FUND EXPENSE	30,975	165,000	-134,025	19%
3. PROPERTY FUND CAPITAL OUTLAY				
Building & Grounds Improvements	0	80,000	-80,000	0%
EMS Apparatus & Equipment	0	100,000	-100,000	0%
Fire Apparatus & Equipment	376,005	540,548	-164,543	70%
Miscellaneous Real Property	0	5,000	-5,000	0%
Reserved for Future Expenses	0	5,000	-5,000	0%
Total 3. PROPERTY FUND CAPITAL OUTLAY	376,005	730,548	-354,543	51%
4. PERSONNEL SVC FUND EXPENSE				
Liability & Service	40,000	231,544	-191,544	17%
Reserved for Future Expenses	0	5,000	-5,000	0%
Total 4. PERSONNEL SVC FUND EXPENSE	40,000	236,544	-196,544	17%
Total Expense	4,355,303	7,392,233	-3,036,930	59%
Net Income	2,457,281	0	2,457,281	100%

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.
- D** Page #4 (grey) of the official budget, Debt. This debt is for capital outlay purchases requiring agreed-upon payments over two or more budget years.
- 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 DETAIL**Name of Account: RESOURCES RECEIVED – GENERAL FUND**

SUB-ACCOUNT	Projected	19/20 budget	Proposed
Available Cash on Hand	\$ 1,951,510	\$ 1,909,977	\$ 1,876,467
Conflagration	100,328	95,000	30,000
EMS Receipts	685,000	700,000	640,000
Fire Marshal Fees	43,600	40,000	10,000
Fire Med	43,270	41,175	42,000
G.E.M.T. (Medicaid)	125,896	30,000	30,000
Gas Royalties	6,343	-	5,000
Grant Awards	12,423	5,000	1,000
Interest	42,500	45,000	1,000
Intergovernmental	97,974	105,000	-
Miscellaneous	23,480	15,000	20,000
Local Option Levy \$1.24/\$1000	1,594,363	1,668,964	1,578,911
Permanent Rate Levy 1.1145/1000 AV	1,433,602	1,480,025	1,419,110
Total Current Year Taxes	3,027,965	3,148,989	2,998,021
Previously Levied Taxes	108,228	125,000	105,000
Total Taxes	\$ 3,136,193	\$ 3,273,989	\$ 3,103,021
TOTAL REVENUE:	\$ 6,268,517	\$ 6,260,141	\$ 5,758,488

EXPLANATION:

Available Cash is the estimated General Fund beginning balance on July 1, 2020. Since 93% of property taxes are paid in November, this cash is needed 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. More patients are refusing transport, so this budget is lower than the prior year. During the second year of the Great Recession, ambulance receipts were 9% less than those in 2008-09. Since this is the most recent financial crisis to the present one, the District estimated 2020-21 at 9% less than the 2019-20 budget year. This decision is questionable since the two crises differ in so many ways. However, it was considered the best available as we move through uncharted territory.

SCAPPOOSE RURAL FIRE DISTRICT

Name of Account: RESOURCES RECEIVED – GENERAL FUND

(Revenue descriptions continued from prior page)

Fire Marshal Receipts are fees paid for life safety plan reviews, inspections, and other services.

Fire Med is a subscription medical program the District began in 2002. This figure assumes 515 families join Fire Med at \$50 each and 250 families join Life Flight at \$65 each.

G.E.M.T. (Medicaid) The District billed Oregon's Ground Emergency Medical Transport (GEMT) Services for fiscal years 2017-18 and 2018-19. We have received the payment for 2017-18 and have been advised to expect the 2018-19 payment near fiscal year end.

Grant Awards – We apply for many grants and hope to be awarded one or more in 2019/20. 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 Federal Reserve dropped its lending rate to 0.25% in March due to the economic fall-out of the pandemic. Some economists are predicting negative interest rates in the near future. Based on this uncertainty, the District is only budgeting \$1,000 from this source for 2020-21.

Intergovernmental – The IGA with Columbia River Fire & Rescue for sharing chiefs and other services ends June 30, 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.

2020-21 Property Taxes – Usually the District budgets assuming collections of 93% of current year taxes imposed. In view of the current financial crisis caused by the global pandemic, the District is budgeting to receive 90% of taxes imposed. During the recession beginning in 2008, the District received less than 93% of taxes imposed for 7 years.

Local Option Levy – The levy of \$1.24 per \$1,000 of 2020/21 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 2020/21 assessed value pays for fire and rescue services.

Previously Levied Taxes are taxes received from levies prior to 2020/21.

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

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>19/20 Budget</u>	<u>Proposed</u>
Workers' Compensation	\$ 57,100	\$ 40,700	\$ 60,000
Life & Long-term Disability	19,717	17,500	20,000
Post Employment Health Plan	14,600	15,500	15,500
Health Insurance for Full-time Staff	525,659	594,872	562,655
	\$ 617,076	\$ 668,572	\$ 658,155

EXPLANATION:

In 2020/21, the District's budget includes 22 paid full-time employees eligible for health insurance. The District also has about 20 volunteers who are eligible for workers' compensation and life insurance.

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. Health insurance premiums increased 5% for 2020-21. Our insurance agent told us to expect an increase of at least 10% 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	19/20 budget	Proposed
Fire Chief and 2 D/C (2.5 FTE)	\$ 375,462	\$ 385,392	\$ 321,206
Admin/Finance Specialists (2.2 FTE)	154,370	172,289	133,904
Firefighter/EMS (12 FTE)	1,092,844	1,090,204	1,176,776
Single Role EMS (4 FTE)	144,409	195,256	217,580
Fire Marshal Assistant Inspector (0.8 FTE)	18,859	40,000	47,990
Overtime	234,075	195,000	200,000
Other Wages	172,572	260,500	180,500
TOTAL:	\$ 2,192,591	\$ 2,338,641	\$ 2,277,956

EXPLANATION:

The Board of Directors completes extensive wage comparisons and sets wage scales.

Admin/Finance Specialists - This category funds finance, EMS billing, FireMed admin, office support, and volunteer recruitment and retention.

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

Fire Marshal Assistant Inspector This position assists with inspections and administrative processing.

Overtime/Training Overtime. Firefighters average 53 hours/week. The full-time EMS work 12 hour shifts, 4 days on and 4 off. Therefore, overtime is built into both of these regular work schedules. 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. Since the District has only funded the Fire Chief for 6 months, one or more staff may receive additional pay for temporarily filling leadership positions.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

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

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>19/20 budget</u>	<u>Proposed</u>
Social Security/Medicare	\$ 171,497	\$ 188,121	\$ 178,978
TOTAL:	\$ 171,497	\$ 188,121	\$ 178,978

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 DETAIL**Name of Account: VOLUNTEER SERVICES**

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>19/20 budget</u>	<u>Proposed</u>
Volunteer Services	\$ 11,283	\$ 19,000	\$ 5,000
Volunteer Donation	8,175	8,175	-
Length of Service Awards Plan	7,500	15,000	10,000
Awards & Incentives Program	-	10,000	5,000
TOTAL:	\$ 26,958	\$ 52,175	\$ 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 and other Entertainment Committee social events. The donation is omitted this year to save money and because several events were canceled.

Length of Services Awards Plan (LOSAP) The Fire Chief and volunteers worked together to develop a LOSAP plan as allowed by IRS rules. The 2020/21 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

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>19/20 budget</u>	<u>Proposed</u>
Retirement Benefits	\$ 533,374	\$ 596,199	\$ 595,834
Wellness Program	10,672	20,000	15,000
Reserve for Future PERS Rate Increases	-	100,000	100,000
TOTAL:	\$ 544,046	\$ 716,199	\$ 710,834

EXPLANATION:

Retirement benefits for public employees (Oregon PERS). The 2020/21 rate for all Tier1/Tier2 PERS members is 30.21%. The rate for OPSRP firefighters is 22.71%, and the rate for OPSRP office and EMS-only staff is 18.08%. All employees pay their required 6% contribution. The employer PERS rate averages 25.5% 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. The next increase will be effective July 1, 2021.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAILName of Account: **CONTRACT SERVICES**

SUB-ACCOUNT	Projected	19/20 budget	Proposed
Physician Advisor Services	\$ 11,972	\$ 13,000	\$ -
Ambulance Billing	21,512	24,000	-
Volunteer Coordinator	30,871	51,000	-
Outside Review of IGA with CRFR	11,536	25,000	-
Fire Chief Recruitment	4,274	-	15,000
Lexipol	4,650	12,000	5,000
Other Contracts	25,942	18,000	25,000
TOTAL:	\$ 110,757	\$ 143,000	\$ 45,000

EXPLANATION:

Physician advisor services Budget moved to 870-EMS Operations to simplify and consolidate reporting. These services 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.

Ambulance Billing – Budget Moved to 870-EMS Operations to simplify and consolidate reporting. The District contracts with Systems Design West for ambulance billing services at \$22 per call.

Volunteer Coordinator – Since CRFR has ended the Intergovernmental Agreement, the District will fill this position in-house starting July 1, 2020.

Lexipol - This is a policy and procedure service that tracks liability issues and legal changes, updating as needed. The District's annual cost is about \$5,000.

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 DISTRICTBUDGET DETAIL

Name of Account: COMMUNICATIONS MAINTENANCE

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>19/20 budget</u>	<u>Proposed</u>
Radio and pager repair	\$ 10,198	\$ 14,000	\$ 5,000
Cellular boosters for apparatus	-	7,700	-
Purchase pagers and/or radios	-	2,000	10,000
TOTAL:	\$ 10,198	\$ 23,700	\$ 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 DETAILName of Account: **PUBLIC FIRE SERVICES** (formerly Public Education)

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>19/20 budget</u>	<u>Proposed</u>
Fire Marshal	\$ 5,802	\$ 2,500	\$ 6,100
Fire Investigation	1,883	4,800	2,500
Programs/Fair/Festival	2,015	5,000	3,500
Community AED Supplies	1,561	2,500	2,700
TOTAL:	\$ 11,261	\$ 14,800	\$ 14,800

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 fire safety and 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 DETAIL

Name of Account: PROPERTY & LIABILITY INSURANCE

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>19/20 budget</u>	<u>Proposed</u>
Real & Personal Property Insurance	\$ 40,199	\$ 40,252	\$ 43,070
Liability Insurance	13,787	14,500	14,980
TOTAL:	\$ 53,986	\$ 54,752	\$ 58,050

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	19/20 budget	Proposed
Uniforms & Equipment	\$ 13,400	\$ 20,000	\$ 15,000
TOTAL:	\$ 13,400	\$ 20,000	\$ 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	19/20 budget	Proposed
Maintenance	\$ 66,211	\$ 95,500	\$ 65,000
Fuel	22,253	38,000	35,000
Tires	1,257	10,000	10,000
TOTALS:	\$ 89,721	\$ 143,500	\$ 110,000

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 and support vehicles. We have just learned that the tower truck requires major repairs. This may require an increase to the equipment maintenance budget during the year.

The maintenance fund is also used for maintenance of capital outlay equipment, chainsaws, portable pumps, hose maintenance, SCBA maintenance, hose testing, ladder testing, pump testing, generators, and almost all other equipment and apparatus repairs. Radio and pager repairs are paid from Communications Maintenance.

Fuel - based on previous year's usage and historic volatility. 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	19/20 budget	Proposed
Office Supplies & Equipment	\$ 5,306	\$ 4,500	\$ 5,500
Postage	1,010	1,500	1,500
Dues & Subscriptions	4,762	8,500	6,900
Attorney Fees	3,707	4,000	4,000
Audit, Payroll & Bank Fees	12,154	12,600	13,200
Mailers	-	3,200	3,200
SUB - TOTAL:	\$ 26,939	\$ 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, Banking & Payroll fees. Auditor's contractual fee, Secretary of State audit filing fee, payroll preparation fees, bank and credit card charges.

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)

Legal Notices	\$	273	\$	500	\$	500
Election Expenses		2,359		1,500		2,500
Petty Cash		266		1,000		1,000
Administrative Operations		8,646		13,200		12,200
EMS Patient Reimbursement		6,588		6,000		6,000
Sub-Total		18,132		22,200		22,200
Prior Page Total		26,939		34,300		34,300
TOTAL ADMINISTRATION:	\$	45,071	\$	56,500	\$	56,500

EXPLANATION:

Legal Notices are newspaper advertising 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 outside copying, coffee, awards, food or per diem for administration purposes, conflagration act expenses, flowers and any unforeseen expenses.

EMS Patient Reimbursements are made when both the patient and their insurance carrier pay an ambulance bill. Then the District reimburses either the patient or the insurance carrier.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

Name of Account: INFORMATION TECHNOLOGY

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>19/20 budget</u>	<u>Proposed</u>
<u>Service Provider Contracts</u>	\$ 32,159	\$ 30,000	\$ 34,000
<u>Data Communications</u>	19,197	16,500	21,000
<u>Hardware</u>	1,779	6,200	10,000
<u>Software</u>	34,722	19,200	30,000
TOTAL:	\$ 87,857	\$ 71,900	\$ 95,000

EXPLANATION:

Service Providers include IT maintenance monthly contract plus as-needed improvements, Community Alert Network, Google, ImageTrend records management, 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 and Spectrum VoIP are in Utilities.

Hardware includes continued computer upgrades and repair. Cables, computer batteries and other equipment will be purchased using this sub-account. Hardware replacements are planned with a budget of \$10,000.

Software covers the original purchase, renewals and upgrades. It includes Avenza Map Pro, TTX Vault, GoToMeeting, Operative IQ fleet management licenses, TaskWorld, Intterra, and Office 365 licenses. *EMS billing software has been moved from here to EMS Technology in EMS Operations to consolidate EMS reporting and simplify Medicaid reimbursement requests.*

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAILName of Account: **OPERATING MATERIALS & SUPPLIES**

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>19/20 budget</u>	<u>Proposed</u>
Cleaning & Building Supplies	\$ 3,903	\$ 5,000	\$ 5,000
TOTAL:	\$ 3,903	\$ 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**

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>19/20 budget</u>	<u>Proposed</u>
Firefighting Equipment	\$ 13,770	\$ 60,000	\$ 45,000
Special Operations	1,143	5,000	5,000
TOTAL:	\$ 14,913	\$ 65,000	\$ 50,000

EXPLANATION:

Firefighting Equipment The purchase of turnouts, hose, rescue saws, valves and rope make up a large portion of this account. In the current year, Dyno Nobel and grant funds bought turnouts. The District has now met its goal of having two (2) turnouts per firefighter. Studies have shown that cleaning turnouts more frequently reduces cancer risk. By having more turnouts, firefighters can maintain response readiness and still clean turnouts between uses. Since the usual large turnout purchase is not needed next year, the budget has been reduced.

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**

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>19/20 budget</u>	<u>Proposed</u>
Building & Grounds Maintenance	\$ 65,693	\$ 100,000	\$ 91,764
Wellness Equipment	2,075	1,500	1,500
TOTAL:	\$ 67,768	\$ 101,500	\$ 93,264

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 mowing and yard services at Chapman and Holbrook stations, adding trees or plants that may be necessary, and maintenance of the Scappoose irrigation system.

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

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

Name of Account: TRAINING

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>19/20 budget</u>	<u>Proposed</u>
Firefighter & EMS Training	\$ 20,725	\$ 45,000	\$ 29,500
Technology Used in Training	-	7,000	3,000
Board Member Training	6,004	6,000	7,000
Officer Development/Special	8,420	7,000	7,000
Intern Program	5,830	20,000	6,000
Rent for CRFR Training Facility	15,000	15,000	2,500
TOTAL:	\$ 55,979	\$ 100,000	\$ 55,000

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 one (1) student intern. A monthly cap has been set for educational expenses. Interns must attend 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 DISTRICT

BUDGET DETAIL

Name of Account: UTILITIES

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>19/20 budget</u>	<u>Proposed</u>
Electricity	\$ 16,500	\$ 20,000	\$ 20,000
Natural Gas	2,165	2,700	2,650
Water and Sewer	4,024	4,100	4,200
Garbage	1,550	1,900	1,900
Other Heating Fuel	298	320	320
Station telephones	5,227	6,000	6,000
Cable	402	550	500
TOTAL:	\$ 30,166	\$ 35,570	\$ 35,570

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.

Station Telephones Scappoose and Chapman stations.

Cable TV service at the Scappoose Station.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

Name of Account: EMS OPERATIONS

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>19/20 budget</u>	<u>Proposed</u>
EMS Supplies	\$ 61,720	\$ 65,735	\$ 65,000
EMS Operations (<i>Accounting change</i>)	10,415	13,000	65,000
EMS Maintenance Contract	6,138	6,765	8,500
EMS Technology (<i>Accounting change</i>)	3,264	4,500	16,500
TOTAL:	\$ 81,537	\$ 90,000	\$ 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 Third-party ambulance billing, physician advisor services and Ground Emergency Transport federal reimbursement expenses *have been moved here from Contracts* to consolidate EMS reporting and simplify Medicaid reimbursement requests. Post-exposure access fees, ambulance licenses and EMT recertification fees are also here. District personnel must be recertified in alternate years. The next due date will be spring of 2021.

EMS Maintenance Contracts. The District has entered into contracts with Stryker/Physio Control to maintain the cots and stair chairs (\$1,064/year), and the Lucas devices and LifePak 15 monitors (\$7,422/year).

EMS Technology Includes all software, hardware, data communications related to EMS, medical supply control, Operative IQ inventory. EMS billing software applications (Trizetto and Tri-Tech) *have been moved here from Information Technology* to consolidate EMS reporting and simplify Medicaid reimbursement requests.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

Name of Account: FIRE MED

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>19/20 budget</u>	<u>Proposed</u>
LifeFlight Payment Pass-Through	\$ 16,835	\$ 19,500	\$ 19,500
Fire Med Admin	2,894	3,500	3,500
TOTAL:	\$ 19,729	\$ 23,000	\$ 23,000

EXPLANATION:

Fire Med is an emergency medical transport subscription program for citizens of the District. It costs \$50 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 and waives the remaining balance.

The District budgets to receive and pay funds for Life Flight memberships. 259 families paid \$65 each to purchase Life Flight through the Fire District in 2019/20. The District forwarded a total of \$16,835 to Life Flight from this account. This was an increase of 19 families from the prior year.

FireMed Admin is for all expenses such as printing and postage for bulk mailings.

In 2019/20, 547 families, including 1,032 citizens, paid for Fire Med memberships. These numbers have increased each year since it began 17 years ago.

Fire Med is a service the Board chooses to offer the citizens of the District. For calendar year 2019, the District credited \$23,988 worth of ambulance bills for patients who were Fire Med members.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

Name of Account: CAPITAL OUTLAY – EQUIPMENT

SUB-ACCOUNT	Projected	19/20 budget	Proposed
Required Equipment	\$ 93,603	\$ 109,940	\$ 25,000
TOTAL:	\$ 93,603	\$ 109,940	\$ 25,000

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.

<u>2020-21 Capital Outlay</u>	
Three (3) Stair Chairs	10,100
Four (4) leather recliners (replacement)	4,500
Wood shed for Chapman Station	4,000
Miscellaneous	6,400
TOTAL: \$	25,000

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: DEBT

ACCOUNT	Projected	19/20 budget	Proposed
Debt for Fire Engine	\$ -	\$ -	\$ 61,579
Debt for 2 LifePak-15s	\$ -	\$ -	\$ 2,680
TOTALS:	\$ -	\$ -	\$ 64,259

EXPLANATION:

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

Fire Engine: The District has agreed to purchase a Rosenbauer Timberwolf Fire Engine with Freightliner chassis for a total cost of \$455,000. This is a group purchase with Columbia River Fire, and the price includes a discount for buying in quantity. The District will make a down-payment of \$210,000 in July, 2020 from the Property Reserve Fund. The \$245,000 balance will be paid upon delivery in spring, 2021. Most of the balance will come from a \$225,378 loan financed with a municipal lease-purchase agreement. The loan agreement provides for four (4) annual payments of \$61,579 at a 3.65% annual interest rate, beginning December, 2020. The total interest expense will be about \$20,935. The loan cannot be prepaid before December 2021.

Two (2) LifePaks: In November, 2019, the District purchased two (2) LifePak 15 V4 Monitor/Defibrillators with four (4) years' service coverage at a total cost of \$80,716. Normally the District would not finance a purchase of this size. However, it was necessary to finance this as a lease-purchase agreement in order to lock-in a future technology upgrade. The District paid \$70,000 down and will have four (4) annual payments of \$2,679 at zero percent (0%) interest.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

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

<u>ACCOUNT</u>	<u>Projected</u>	<u>19/20 budget</u>	<u>Proposed</u>
Grant Income	\$ 31,039	\$ 165,000	\$ 100,000
TOTALS:	\$ 31,039	\$ 165,000	\$ 100,000

EXPLANATION:

Grant Income The District has applied for various grants but does not know the likelihood of success. The budgeted amount of \$100,000 is carried over from the prior year and is explained further on the next page.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: EXPENSES – GRANT FUND

ACCOUNT	Projected	19/20 budget	Proposed
Materials & Services	\$ 30,975	\$ 165,000	\$ 100,000
TOTAL GRANT EXPENSES	\$ 30,975	\$ 165,000	\$ 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. A Request For Proposal was issued and the contract was awarded this spring. The work will be completed and the grant paid in fiscal year 2020-21.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

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

SUB-ACCOUNT	Projected	19/20 budget	Proposed
Available Cash on Hand	\$ 334,328	\$ 337,252	\$ 298,278
Grant Income	333,333	333,333	-
Interest	6,622	4,500	-
General Fund Transfer	-	55,463	97,122
TOTALS:	\$ 674,283	\$ 730,548	\$ 395,400

EXPLANATION:

Available Cash is the cash in the fund July 1, 2020. Reserve Funds are used as a savings account for larger, anticipated purchases that take several years to save before the purchase.

Grant Income is from the Assistance to Firefighters Grant Program which replaced all the District's Self-Contained Breathing Apparatus (SCBAs). Dyno Nobel bought SCBA accessories and turnouts. The District had been working to achieve these goals for several years.

Interest is received on this Reserve Fund account which is held at the Oregon State Investment Pool. Interest rates are dropping rapidly, so none can be relied upon from this source.

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. The District's budget for transfers to the Property Reserve Fund reflects a management practice of buying equipment with conflagration expense reimbursements from fire apparatus support.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

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

SUB-ACCOUNT	Projected	19/20 budget	Proposed
Fire Apparatus & Equipment	\$ 376,005	\$ 540,548	\$ 389,400
EMS Apparatus & Equipment	-	100,000	-
Miscellaneous Real Property	-	5,000	5,000
Building Improvements	-	80,000	-
Reserved for Future Expenses	-	5,000	1,000
TOTALS:	\$ 376,005	\$ 730,548	\$ 395,400

EXPLANATION:

Funds used for replacement apparatus and large real property improvements as listed in sub-accounts above.

Fire Apparatus & Equipment. The District is purchasing an engine suitable for both structural and wildland fires, and expects to receive it in the spring of 2021. The details are provided in the Debt section of the General Fund.

EMS Apparatus & Equipment. The District sets aside funds here for future needs.

Miscellaneous Real Property - The Planning Committee recognizes there is growth in our District and sets aside funds as needed to plan for the future.

Building Improvements – Funds set aside for large expenditures such as replacement of the original furnaces in the Scappoose Station when they become inoperable.

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**

<u>SUB-ACCOUNT</u>	<u>Projected</u>	<u>19/20 budget</u>	<u>Proposed</u>
Available Cash on Hand	\$ 86,261	\$ 133,644	\$ 47,817
Interest	1,556	2,900	-
General Fund Transfer	-	100,000	50,000
TOTAL:	\$ 87,817	\$ 236,544	\$ 97,817

EXPLANATION:

This account saves funds for major personnel expenses including unemployment, vacation pay-outs, retirement, and long-term sick leave. It is the Board's responsibility to budget for these liabilities. The Board's target level for this fund is \$205,000.

Available Cash is the cash in the fund July 1, 2020.

Interest is the amount received on this Reserve Fund account which is held at the Oregon State Investment Pool. Rates are falling toward zero at this time, so no amount is budgeted.

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	19/20 budget	Proposed
Liability & Service	40,000	231,544	96,817
Reserved for Future Expenses	-	5,000	1,000
TOTALS:	\$ 40,000	\$ 236,544	\$ 97,817

EXPLANATION:

Liability & Service - 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 is intended to pay that expense.

This year the District 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 proposed budget anticipates an employee retirement and possible unemployment expenses during the budget year.

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