



SRFD
Adopted Budget Workbook
2023-2024



The purpose of this Budget Workbook is to provide detailed information about the budget line items in the official proposed budget document. **PLEASE NOTE:** the Oregon Department of Revenue has changed some of the required official budget forms, and these changes are incorporated in this year's Budget Workbook.

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: PR - PAGE 2, LINE 3

This example means that the workbook page's content provides detailed information about the total Personnel Salaries budget on line 3 of page 2 in your official budget documents.

DEFINITIONS

- R Resources** Page #1 (goldenrod) of the official budget, General Fund Resources
- PR Requirement Summary Page #2 (green) of the official budget, General Fund Program Requirements** Summary. These include Personnel Services, Materials and Services, and Capital Outlay which are considered to be directly related to the activity of providing Emergency Fire & Medical Services.
- NR Requirement Summary Page #3 (green) of the official budget, General Fund Non-Allocated Requirements** Summary. These requirements are not considered to be directly related to the activity of providing Emergency Fire & Medical Services. These include Debt Service, Interfund Transfers, Operating Contingency, and Funds Reserved for Future Expenditure.
- GF Grants Fund** Page #4 (salmon) of the official budget, Grants.
- RF Real & Personnel Property Fund** Page #5 (yellow) of the official budget, Real and Personal Property Reserve Fund. This Reserve Fund was established to accumulate money for special improvement.
- PF Personnel Services Reserve Fund** Page #6 (yellow) of the official budget, Personnel Services Reserve Fund. This fund assists the District in preparing for major personnel liabilities, including lump sum retiree payments.

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

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
Available Cash on Hand	\$ 2,590,233	\$ 2,310,420	\$ 2,637,811
Conflagration	46,028	30,000	30,000
EMS Receipts	805,627	634,781	720,000
Fire Marshal Fees	2,899	1,000	1,000
Fire Med	21,726	20,000	20,000
G.E.M.T. (Medicaid)	171,947	50,000	125,000
Gas Royalties	-	20,000	1,000
Grant Awards	33,164	1,000	169,000
Interest	75,428	5,000	50,000
Miscellaneous	37,827	60,528	20,000
Local Option Levy \$1.99/\$1000	2,969,943	2,897,007	2,843,637
Permanent Rate Levy 1.1145/1000 AV	1,636,264	1,629,565	1,592,580
Total Current Year Taxes	4,606,207	4,526,572	4,436,217
Previously Levied Taxes	108,285	85,000	105,000
Total Taxes	\$ 4,714,492	\$ 4,611,572	\$ 4,541,217
TOTAL REVENUE:	\$ 8,499,371	\$ 7,744,301	\$ 8,315,028

EXPLANATION:

Available Cash On Hand- is the estimated beginning balance in the General Fund on July 1, 2023. 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 State reimburses the District for providing staff and apparatus support on these events. If there is no District conflagration response, neither the budgeted expense nor the budgeted revenue occur.

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

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

SCAPPOOSE RURAL FIRE DISTRICT

Name of Account: RESOURCES RECEIVED – GENERAL FUND

(Revenue descriptions continued from prior page)

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

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

G.E.M.T. (Medicaid)- The District bills Oregon's Ground Emergency Medical Transport (GEMT) services and expects to receive this compensation throughout the year.

Grant Awards- We apply for many grants and hope to be awarded one or more in 2023/24. While we do not have specific knowledge of any grants, budgeting both the revenue and expense categories avoids delay if a grant is awarded. The expenses cannot be incurred unless the related revenue is awarded. A \$1000 placeholder amount is budgeted for both revenue and expense to communicate our intent to pursue grants but also not count on them to fund key operations.

Revenue from a contract with Care Oregon pays for the salary, benefits, fuel, and administrative costs associated with the Community Paramedic.

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

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

2023/24 Property Taxes- The District's budget assumes a 90% collection rate of taxes imposed.

Local Option Levy- The levy of \$1.99 per \$1,000 of 2023/24 assessed value pays for the District's emergency medical response and transport services.

Permanent Rate Levy- The levy of \$1.1145 per \$1,000 of 2023/24 assessed value pays for fire and rescue services.

Previously Levied Taxes- are taxes received in 2023/24 from prior years' levies.

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

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
Workers' Compensation	\$ 62,000	\$ 62,000	\$ 61,805
Life & Long-term Disability Insurance	14,474	17,100	22,335
Post Employment Health Plan	17,500	18,500	17,500
Health Insurance for Career Personnel	517,400	590,900	699,618
Accident/Cancer Insurance for Volunteers			13,000
TOTAL:	\$ 611,374	\$ 688,500	\$ 814,258

EXPLANATION:

In 2023/24, the District's budget includes 25 paid full-time employees eligible for health insurance. The District also has about 20 volunteers who are eligible for workers' compensation, life, and accident/cancer insurance.

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

Life & Disability Insurance- for both volunteers and paid personnel. It includes benefits for accidental death and dismemberment and dependent life 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. Premiums will increase by 4% in 2023/24. Includes employer contributions to a Health Reimbursement Account to help employees pay for out-of-pocket expenses. Some employees have other health insurance, and others need less than full family insurance. Of these, many are eligible to cash-out their unused health benefit net of employer payroll expenses. For those who cash-out, that portion of their health benefit is recorded to insurance. The cash-out benefit is not available to employees hired after June 30, 2019.

Accident/Cancer Insurance for Volunteers- Benefits volunteers and pays set amounts for most medical costs incurred in accidents as well as costs associated with a cancer diagnosis & treatment.

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: PERSONNEL SALARIES**

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
Fire Chief and D/C Officers (3.2 FTE)	\$ 403,412	\$ 385,431	\$ 467,661
Admin/Finance Specialists (2.14 FTE)	164,876	178,695	144,038
Firefighter/EMS (15 FTE)	1,417,664	1,451,099	1,555,235
Single Role EMS (4 FTE)	265,400	241,426	-
Fire Marshal assistant inspectors (0.8 FTE)	51,094	50,000	-
Logistics Lieutenant (1 FTE)			109,464
Recruitment & Retention/FF (0.5 FTE)			33,401
FF/Paramedic daytime (2 FTE)			173,424
Community Paramedic (1 FTE)			85,000
Overtime	237,360	385,203	300,000
Other Wages	205,000	205,000	338,437
TOTAL:	\$ 2,744,806	\$ 2,896,854	\$ 3,206,660

EXPLANATION:

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

Admin/Finance Specialists- These staff are responsible for all payroll, employee benefits management, various insurance liaison responsibilities, accounts payable and receivable, grants management, state and federal reporting, and budgeting.

Logistics Lieutenant- This position was created to manage vehicle & station maintenance, assist with training, and support information technology projects. It is a 4 day/week, 12 hours/day position.

Recruitment & Retention/FF- A combination of funds from the SAFER grant and general fund will be used to recruit & train volunteers as well as respond to incidents when staffing dictates on a 4 day/week, 12-hour schedule. Half of this position is charged to the General Fund and half to the Grants Fund.

FF/Paramedic daytime- This position works 4 days/week, 12/hour schedule and shares EMS response with the 24-hour shift crew. This position is also capable of responding to structure or wildland fire

incidents.

Community Paramedic- This position is funded through a contract with Care Oregon and assists clients throughout the county, helping connect them to healthcare services and providing assistance to help them live healthier lives.

Overtime/Training Overtime- Firefighters average 53 hours per week regular time. The daytime FF/EMS personnel work 12-hour shifts, 4 days on and 4 off. Both work schedules routinely include overtime hours. The overtime budget also covers sick days, vacations, holidays, training and other scheduling gaps.

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

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: SOCIAL SECURITY/MEDICARE (FICA)

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
Social Security/Medicare	\$ 210,375	\$ 221,609	\$ 254,584
TOTAL:	\$ 210,375	\$ 221,609	\$ 254,986

EXPLANATION:

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

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: VOLUNTEER SERVICES

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
Volunteer Services	\$ 1,193	\$ 5,000	\$ 5,000
Volunteer Donation	-	-	
Length of Service Awards Plan	10,187	10,000	10,000
Awards & Incentives Program	4,532	5,000	5,000
TOTAL:	\$ 15,912	\$ 20,000	\$ 20,000

EXPLANATION:

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

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

Length of Services Awards Plan (LOSAP)- The Fire Chief and volunteers worked together to develop a LOSAP plan as allowed by IRS rules. The 2023/24 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.

Life, Cancer, Accident, and Workers' compensation insurance benefits for volunteers are charged to General Fund Insurance (RS 1- PAGE 2, LINE 2)

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL**Name of Account: PERSONNEL BENEFITS**

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
Retirement Benefits	\$ 662,718	\$ 666,810	\$ 918,855
Wellness Program	12,848	15,000	15,000
Oregon Paid Family Medical Leave			13,200
Reserve for Future PERS Rate Increases	100,000	100,000	100,000
TOTAL:	\$ 775,566	\$ 781,810	\$ 1,047,055

EXPLANATION:

Retirement benefits- for public employees (Oregon PERS). Rates increase by an average of 6.7% on July 1. The 2023/24 rate for all Tier1/Tier2 PERS members is 31.12%. The rate for OPSRP firefighters is 26.59%, and the rate for OPSRP office staff is 21.80%. All employees pay their required 6% contribution. The employer PERS rate averages 28.05% over all payroll. These employer rates are in effect from July 2023-June 2025.

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.

Oregon Paid Family Medical Leave- This is a new program meant to allow eligible employees up to 12 weeks of protected leave per year for certain family and medical reasons. Employers with 25 or more employees are required to pay 0.4% of the employee's salary. Employers with fewer than 25 employees are not required to contribute. The District averaged 25.2 paid employees in the 2022. The District has opted to utilize an equivalent plan rather than the state of Oregon's plan. This is expected to begin in September 2023. However, guidelines for administration of the plan have yet to be determined by the State. Wilson Heirgood Insurance is coordinating this for the District.

Reserve for Future PERS Rate Increases- The District reserves these funds in order to preserve community services as PERS rates rise every two years and changes to PERS benefits may continue into the future.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: CONTRACT SERVICES

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
Lexipol	5,000	13,000	5,000
Other Contracts	65,000	42,000	50,000
TOTAL:	\$ 70,000	\$ 55,000	\$ 55,000

EXPLANATION:

Lexipol- This is a policy and procedure service. The District's annual cost is approximately \$5,000.

Other Contracts- are for response reporting, accounting support, the proposed civil service commission, joint County Emergency Management agreement, Multnomah County 911 service, Urban Area Security Initiative (UASI) management fee, boathouse moorage fee, and any other contracted services.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: COMMUNICATIONS MAINTENANCE

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
Radio and pager repair	\$ 3,000	\$ 5,000	\$ 6,100
Purchase pagers		10,000	-
TOTAL:	\$ 3,000	\$ 15,000	\$ 6,100

EXPLANATION:

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

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

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

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
Fire Marshal	\$ 5,000	\$ 10,000	\$ 5,000
Fire Investigation	4,416	4,000	4,000
Programs/Fair/Festival	1,584	3,500	5,000
Community AED Supplies	1,000	2,500	1,000
TOTAL:	\$ 12,000	\$ 20,000	\$ 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 used to promote public education and fire prevention.

The District offers fire extinguisher training for local businesses and community groups. The expenses for these programs include set-up materials for booths, programs, education materials, handouts, extinguisher refill, propane for the training prop, etc.

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

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: PROPERTY & LIABILITY INSURANCE

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
Real & Personal Property Insurance	\$ 42,601	\$ 50,000	\$ 55,000
Liability Insurance	23,547	20,000	25,000
TOTAL:	\$ 66,148	\$ 70,000	\$ 80,000

EXPLANATION:

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

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

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: UNIFORMS

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
Uniforms & Equipment	\$ 7,000	\$ 20,000	\$ 20,000
TOTAL:	\$ 7,000	\$ 20,000	\$ 20,000

EXPLANATION:

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

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

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
Maintenance	\$ 80,030	\$ 80,000	\$ 75,000
Fuel	41,038	55,000	50,000
Tires	8,000	15,000	15,000
TOTALS:	\$ 129,068	\$ 150,000	\$ 140,000

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

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

Tires- are purchased as needed.

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: ADMINISTRATION (page 1 of 2)**

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
Office Supplies & Equipment	\$ 4,250	\$ 12,500	\$ 7,400
Postage	1,200	1,000	1,100
Dues & Subscriptions	11,500	12,000	12,000
Attorney Fees	7,200	5,000	7,500
Audit & Payroll Fee	7,900	8,000	10,000
Mailers		1,000	-
SUB - TOTAL:	\$ 32,050	\$ 39,500	\$ 38,000

EXPLANATION:

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

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

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

Attorney fees- are paid for legal advice.

Audit & Payroll fees- Auditor's contractual fee, Secretary of State audit filing fee, and payroll preparation fees.

Mailers- No mailers are planned for the foreseeable future.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: ADMINISTRATION (page 2 of 2)

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
Legal Notices	\$ 500	\$ 500	\$ 500
Election Expenses		-	-
Petty Cash	700	1,000	1,500
Administrative Operations	19,240	15,000	20,000
SUB - TOTAL:	\$ 20,440	\$ 16,500	\$ 22,000
TOTAL ADMINISTRATION:	\$ 52,490	\$ 56,000	\$ 60,000

EXPLANATION:

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

Election Expenses- These funds pay for county election fees and any Board-proposed funding measures for voters. No election expenses are expected for the 23/24 fiscal year.

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, GEMT administrative fees, outside copying, coffee, awards, food or per diem for administration purposes, conflagration act expenses, flowers and any unforeseen expenses.

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

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
Service Provider Contracts	\$ 35,500	\$ 45,000	\$ 42,500
Data Communications	18,500	21,000	20,000
Hardware	13,600	19,000	17,500
Software	37,435	35,000	35,000
TOTAL:	\$ 105,035	\$ 120,000	\$ 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, Microsoft, Airdata, Dronesense, 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 is in Utilities.

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

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

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: CLEANING MATERIALS & SUPPLIES

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
Cleaning Materials & Supplies	\$ 4,345	\$ 5,000	\$ 5,500
TOTAL:	\$ 4,345	\$ 5,000	\$ 5,500

EXPLANATION:

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

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

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: EMERGENCY OPERATING SUPPLIES**

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
Firefighting Equipment	\$ 62,000	\$ 70,000	\$ 88,000
Special Operations	8,000	10,000	12,000
TOTAL:	\$ 70,000	\$ 80,000	\$ 100,000

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, firefighting foam for structural, wildland and flammable liquid fires is funded under this account.

Special Operations- Rapid Extraction Module Support (REMS), swift water and rope rescue equipment, and Uncrewed Aircraft Systems (UAS) is purchased from this account.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

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

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
Building & Grounds Maintenance	\$ 70,529	\$ 109,000	\$ 77,000
Wellness Equipment	3,000	5,000	5,000
TOTAL:	\$ 73,529	\$ 114,000	\$ 82,000

EXPLANATION:

Building & Grounds Maintenance-

Building maintenance examples include supplies and specialized labor as needed for plumbing, painting, 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 DETAIL**Name of Account: TRAINING**

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
Firefighter & EMS Training	\$ 64,500	\$ 45,000	\$ 55,000
Technology Used in Training	15,000	10,000	12,000
Board Member Training	500	7,000	6,345
Officer Development/Special	5,000	10,500	5,000
Intern Program	-	10,000	7,500
Paramedic Training			24,000
LBTC Training Facility materials	-	2,500	2,500
	\$ 85,000	\$ 85,000	\$ 112,345

EXPLANATION:

Firefighter & EMS Training- Includes 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, and data communications related to training.

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

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

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

LBTC Training Facility materials- The District contracts with Columbia River Fire & Rescue to use their facility. This contractual access counts as a credit toward our ISO rating.

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

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
Electricity	\$ 17,500	\$ 20,400	\$ 22,000
Natural Gas	2,454	3,000	3,500
Water and Sewer	4,400	5,000	6,000
Garbage	2,232	2,500	2,500
Other Heating Fuel	1,950	2,000	2,500
Telephone	4,000	6,500	7,700
Cable	600	600	800
TOTAL:	\$ 33,136	\$ 40,000	\$ 45,000

EXPLANATION:

Electricity- including Scappoose, Holbrook, Chapman, and Boathouse 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 boathouse is heated using propane.

Telephone- Scappoose and Chapman stations.

Cable- TV service at the Scappoose Station.

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: EMS OPERATIONS**

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
EMS Supplies	\$ 40,000	\$ 70,000	\$ 50,000
EMS Operations	25,000	65,000	30,000
EMS Maintenance Contract	25,000	8,500	27,500
EMS Technology	5,000	16,500	10,000
TOTAL:	\$ 95,000	\$ 160,000	\$ 117,500

EXPLANATION:

EMS Supplies- are all medical supplies necessary to run emergency medical services which include equipment such as personal protective equipment (PPE), 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. The next due date will be spring of 2024.

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

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

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: CAPITAL OUTLAY – EQUIPMENT

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
CO Equipment	\$ 180,000	\$ 225,528	\$ 100,000
TOTAL:	\$ 180,000	\$ 225,528	\$ 100,000

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 budget for Capital Outlay reflects a management practice of buying equipment with conflagration receipts from fire apparatus support.

Planned Capital Outlay in Fiscal Year 23/24

- Tap-out System - \$40,000
- Training Room upgrades (furniture & electronics) \$45,000
- Photocopier - \$15,000

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: DEBT SERVICE**

SUB-ACCOUNT	Projected	22/23 budget	Proposed
Debt for 2 Life Pak-15's - Principal	2,075	3,000	2,075
Debt for Fire Engine - Principal	57,318	55,300	59,410
Total Principal	\$ 59,393	\$ 58,300	\$ 61,485
Debt for Fire Engine - Interest	4,260	6,700	2,170
Total Interest	\$ 4,260	\$ 6,700	\$ 2,170
TOTAL DEBT SERVICE	\$ 63,653	\$ 65,000	\$ 63,655

EXPLANATION:

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

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

Two (2) LifePaks : The District financed these at no interest in order to obtain free technology updates. The District made a \$70,000 payment at purchase and has made three debt payments. The final payment will be made in December 2023.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Line 29, OPERATING CONTINGENCY
Line 30, UNAPPROPRIATED ENDING FUND BALANCE

SUB-ACCOUNT	Projected	22/23 budget	Proposed
Operating Contingency	\$ -	\$ 400,000	\$ 400,000
Unappropriated Ending Fund Balance	-	1,000,000	1,000,000
TOTAL:	\$ -	\$ 1,400,000	\$ 1,400,000

Between July 1 and November 30, about \$2.3 million is budgeted for Personnel and Materials & Services expense. During this same period, the District expects about \$350,000 in EMS, property tax, and other revenues. The revenue shortfall is almost \$2 million, and can only be met by carrying over enough unspent funds from the prior year to meet these obligations. This need is partially met by the \$1 million budgeted in Unappropriated Ending Fund Balance.

As a Fire and Medical Emergency Response organization, the District is obligated to prepare for regularly anticipated fire and medical emergencies. To the extent possible, the District must also prepare for extraordinary emergencies. Accordingly, the District has budgeted \$400,000 for Operating Contingency. These funds can only be accessed for unforeseen events. The District does not plan to use these funds and needs them for the subsequent budget year. However, placing them in Operating Contingency provides some flexibility in the event of one or more extraordinary emergencies.

Finally, the District restricts Materials & Services spending during the first half of the year, postponing planned and necessary budgeted expenses as much as possible until after the bulk of the property taxes are received in late November and all of December. The District is constantly mindful of the essential need for cash carryover at the end of the budget year.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: RESOURCES RECEIVED – GRANT FUND

ACCOUNT	Projected	22/23 Budget	Proposed
Available cash on hand	\$ 51,159	\$ -	\$ 51,016
Grant Income	10,000	1,000	352,850
TOTALS:	\$ 61,159	\$ 1,000	\$ 403,866

Available Cash- is the estimated beginning balance in the Grant Fund on July 1, 2023.

Grant Income- The District applies for many grants each year, and we await notification on several. The following grants are awarded for FY 23-24.

- SAFER grant for Volunteer Retention and Recruitment. Four-year award total of \$423,400. The first-year award is \$85,000.
- OSFM Hazmat Training Grant - \$10,000 used to exercise the plan developed with Hazmat Planning Grant.
- State Homeland Security Uncrewed Aircraft System (UAS) Grant - \$59,350 for training 6 pilots and the purchase of a fixed wing aircraft.
- Senate Discretionary Funding SHS Project - \$198,500 for workforce development and STEM education program.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: EXPENSES – GRANT FUND

ACCOUNT	Projected	22/23 Budget	Proposed
Personnel Services	\$ 143	\$ -	\$ 125,000
Materials & Services	10,000	1,000	231,516
Capital Outlay	-	-	47,350
TOTAL GRANT EXPENSES	\$ 10,143	\$ 1,000	\$ 403,866

EXPLANATION:

Grant resources will be used according to their stated purpose.

The District has been awarded a four-year SAFER grant for Volunteer Recruitment & Retention. The first-year grant totals \$85,000, which provides \$75,000 for Personnel Services and \$10,000 for Materials & Services. This accounts for 0.5 FTE.

OSFM Hazmat Training Grant - \$10,000 used to exercise the plan developed with Hazmat Planning Grant.

The District has been awarded a State Homeland Security Uncrewed Aircraft System (UAS) Grant in the amount of \$59,350, of which \$47,350 will be used to purchase a fixed-wing aircraft from Capital Outlay, and \$12,000 will provide Materials and Services expenses.

The District has been awarded a Senate Discretionary Funding grant in the amount of \$198,500. Expenses from this grant include \$50,000 for Personnel Services and \$148,500 for materials & services used in the STEM program with Scappoose High School.

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: RESOURCES RECEIVED - RESERVE FUND
REAL & PERSONAL PROPERTY**

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
Available Cash on Hand	\$ 122,305	\$ 163,099	\$ 460,367
Grant Income	200,000	-	398,000
Interest	7,200	-	4,000
General Fund Transfer	355,000	355,000	454,969
TOTALS:	\$ 684,505	\$ 518,099	\$ 1,317,336

EXPLANATION:

The District's increased budget for Capital Outlay comes from grant awards, conflagration receipts from fire apparatus support, and tax receipts from the increased local option levy. Conflagration and tax receipts are received in the General Fund and transferred to the Real & Personal Property Reserve Fund as savings for future purchases.

Available Cash- is the cash in the fund July 1, 2023. Reserve Funds are used as a savings account for large capital outlay purchases that take several years to save before the purchase.

Grant Income- FEMA Assistance to Firefighter Grant - \$398,000 for the purchase of a water tender.

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

General Fund Transfer- is cash transferred from the General Fund.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

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

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
Fire Apparatus & Equipment	\$ -	\$ 250,000	\$ 1,309,240
EMS Apparatus & Equipment	224,138	220,599	-
Miscellaneous Real Property		47,500	7,096
Reserved for Future Expenses	-		1,000
TOTALS:	\$ 224,138	\$ 518,099	\$ 1,317,336

EXPLANATION:

Fire Apparatus & Equipment- The District has a plan to replace fire apparatus on a 5 to 20 year on-going schedule, depending on the type of apparatus. The District plans to purchase a water tender for \$450,000 and a Type 1 Engine for \$650,000 in 2023. The District also plans to replace a Battalion Chief's vehicle at \$100,000 and a squad at \$100,000.

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

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

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

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

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

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
Available Cash on Hand	\$ 106,666	\$ 83,656	\$ 204,412
Interest	2,381		3,000
General Fund Transfer	100,000	74,472	-
TOTAL:	\$ 209,047	\$ 158,128	\$ 207,412

EXPLANATION:

Available Cash- is the cash in the fund on July 1, 2023.

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

General Fund Transfer- is cash transferred from the General Fund.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

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

SUB-ACCOUNT	Projected	22/23 Budget	Proposed
Liability & Service	4,669	150,000	202,412
Reserved for Future Expenses	-	8,128	5,000
TOTALS:	\$ 4,669	\$ 158,128	\$ 207,412

EXPLANATION:

Liability & Service- This account saves funds for major personnel expenses including unemployment, vacations, retirement, and long-term sick leave. It is the Board's responsibility to budget for these liabilities. The Board has set a target balance of \$200,000 for this fund.

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.