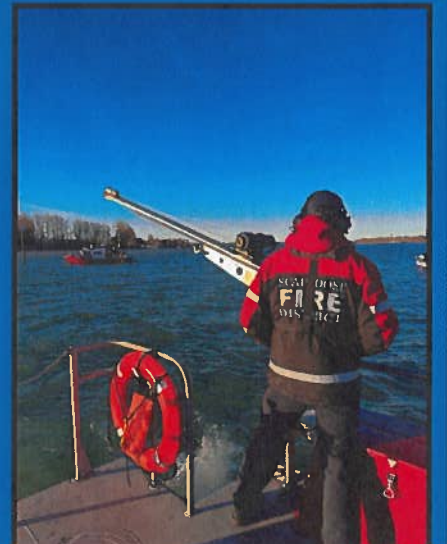
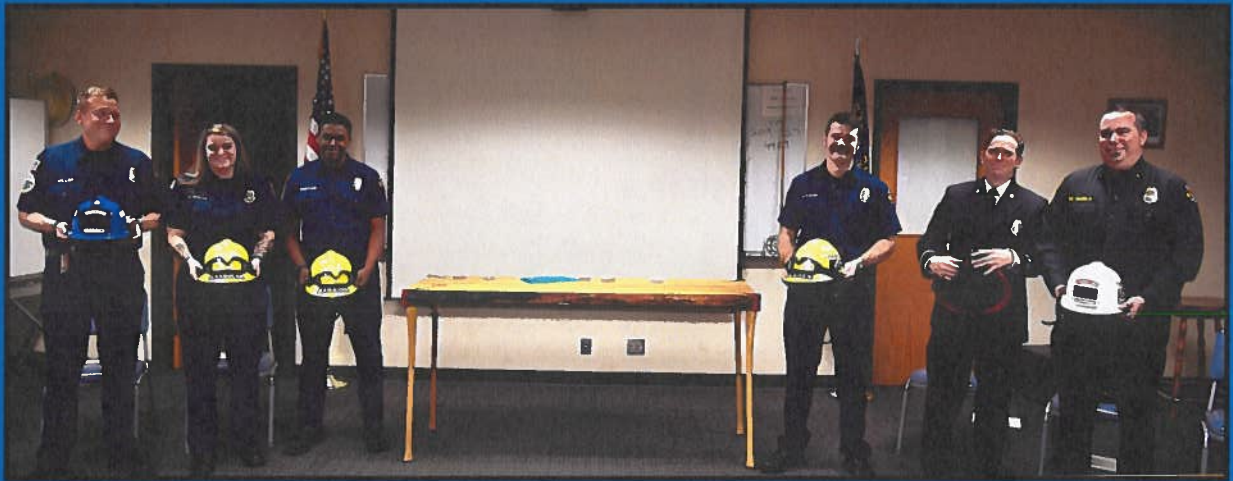
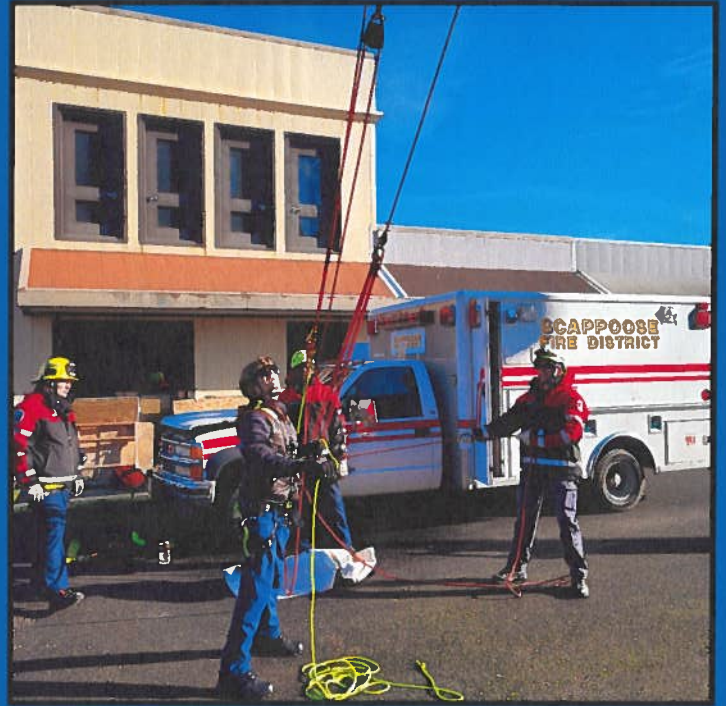




Adopted Budget Workbook

2024-2025

Scappoose RFPD



A preview of what is new in the FY24-25 budget:

- **Although we are required to use the latest LB forms from the Department of Revenue in the official budget document, we've returned to using blue pages to identify Personnel Services, and gray for Capital Outlay and Debt Service in the workbook. This makes them easier to locate when searching the workbook.**
- **The Rosenbauer engine and LifePak 15 debt payments concluded in FY23-24. The District no longer has Debt Service, however this line must remain on the LB1 and page 3 of the LB30 until all historical data is zero.**
- **Conflagration revenue increased to \$200,000. Half of this is expensed in Personnel Salaries and half to Contract Services for REMS expenses. If we have no conflagration revenue, there will be no conflagration expenses.**
- **Volunteer Services increased \$17,000 from FY23/24 budget. A \$12,000 appropriation for volunteer operations is necessary to fund activities like the annual picnic, association meetings, awards banquet, and Christmas party. \$10,000 in additional funding was added for LOSAP funding due to increased volunteer participation.**

***Reminder: Local Budget Law states that budget committee members cannot get together in person, by telephone, or email before the advertised meeting to discuss the budget. All budget discussions must be held at public meetings.**

2024-2025 BUDGET MEETING

May 9, 2024, 7:00 p.m.

AGENDA

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

Message from the Board - President Susan Reeves

 - A. Welcome
 - B. Introduction of Budget Committee Members
 - C. Introduction of Fire Chief/Budget Officer, Finance/Admin 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 11, 2023**
- IV. PUBLIC TESTIMONY**
- V. BUDGET PRESENTATION – BUDGET OFFICER/CHIEF PRICHER**

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 revision which the governing body is authorized to make after the budget hearing.
- VI. BUDGET COMMITTEE CHAIR**

Approval of the 2024/2025 Budget by the Budget Committee (needs motion)
- VII. CERTIFY THE TAX RATE**
 - A. Approve the rate of \$1.1145 of ad valorem property taxes to be certified for collection; (needs motion)
 - B. Approve the rate of \$1.99 of ad valorem property tax 5-year local option levy taxes which began in 2021/22; (needs motion)
 - C. Approve the LB-1 Form (needs motion)
- VIII. ADJOURNMENT**



SCAPPOOSE FIRE DISTRICT

P.O. BOX 625 SCAPPOOSE, OREGON 97056

2023-2024 Budget Committee Meeting Minutes

Call to order: Susan Reeves called the 2023-2024 budget committee meeting to order at 7:00 pm on May 11th, 2023, at the Scappoose Fire Station.

Attendance: Trish Brown, David Grant, Sandy Newman, Aaron Schrotzberger, David Sorenson, David Graham, Mark Gift, Andy Krieck, Chief Jeff Pricher, FA Maria Heath, Karleigh Booth, Lt. Anderson, Chief Bautista, FF Mathews, Lt. DuBois, Susan Reeves, FF Zimbrick, FF Hughes.

Remote attendees: Chief Marks, Lt. Heuer.

Message from the Board: Introduction of Budget Committee Members, Budget Officer, and staff. All attendees introduced themselves.

Election of Budget Committee Chair: David Sorenson moved to nominate Trish Brown. Mark Gift seconded. The motion passed unanimously.

Election of Budget Committee Secretary & Recording Secretary: David Graham moved to nominate Karleigh Booth, and the motion passed unanimously.

Review and approve minutes from May 12, 2022. David Graham moved to approve the meeting minutes; Mark Gift seconded. Approved unanimously.

Sandy Newman asked to clarify if an email had been sent out regarding the meeting minutes from May 2022. Maria Heath explained that on the second to last page of the previous meeting minutes, it was stated that the administrative staff would provide the committee with a complete list of amended items.

Public Testimony: None.

Budget Presentation: Chief Pricher read the budget message.

Resources, General Fund: Trish Brown directed everyone to please look in the green budget workbook. Sandy Newman had questions about interest being projected at \$50,000. Chief Pricher explained that rates are doing very well right now and that it's based on the projected revenue.

Personnel:

Insurance- No comment.

Personnel Salaries- David Sorenson asked how many additional FTEs we are planning on hiring. Chief Pricher explained that we will not be hiring any more FTEs, only part-time. There will be 2 part-time employees. The first is a part-time administrative position that helps run the Share & Care program. There will also be a new Battalion Chief position who will be working 68 hrs. a month.

David Sorenson asked if the SAFER grant is funding that position. Chief Pricher explained that the SAFER grant will be used to fund the salary of the Recruitment & Retention Coordinator and the salary is split 50/50 by the district and the grant.

Social Security/Medicare- No comment.

Volunteer Services- No comment.

Personnel Benefits- Multiple questions about the increase from last year to this year. FA Heath explained that last FY we did not have the 25 FTEs, and this FY we must budget for the 25 FTEs that we will have and the increase in PERS rates.

Materials & Services:

Contract Services- Mark Gift asked why there was a decrease. FA Heath explained that we will no longer be paying Baker Tilly and we will be paying much less to Merina + Co.

Communications Maintenance- Mark Gift asked why there is no funding for pagers. Chief Pricher explains that we have surplus pagers right now, and we purchased new radios within the last two years.

Public Fire Services- No comment.

Property & Liability Insurance- No comment.

Uniforms- Sandy Newman asked why it increased. Chief Pricher explained that we are hoping for more volunteers we are hiring a community paramedic and a part-time battalion chief as well as purchasing class-A uniforms.

Maintenance of Equipment- No comment.

Administration- No comment.

Information Technology- No comment.

Cleaning Materials & Supplies- No comment.

Emergency Operating Supplies- Mark Gift asked why there was an increase. Chief Pricher explained that hose is no longer put in capital outlay and that it is now in emergency operating supplies.

David Sorenson asked why the UAS is in emergency operating supplies. Chief Pricher and Chief Bautista explained that it falls into the sub-category of special operations.

Building and Grounds Maintenance & Supplies- Sandy Newman asked why there is such a big difference between budgeted and proposed. Chief Pricher explained that some maintenance did not happen this year, so we're trying to right-size the actual.

Training- Chief Pricher explains the increase is due to paramedic education funding for staff. Susan Reeves asked about the timeline for training and if staff must pay back any funds. Chief Pricher said that there is an agreement that if they leave before five years there is a payback, but if they stay for 5 + years then they have earned it and no payback is necessary.

Utilities- Mark Gift states the phone bill went up. Chief Pricher explained that it is for Voiceover IP, all handsets in the station, the server and there is a landline at Chapman station.

EMS Operations- No comment.

Capital Outlay:

Equipment- Sandy Newman asked if we got a new copy machine last year. Maria Heath said no we did not. We budgeted to get one this coming fiscal year.

Debt:

Debt Service- Mark Gift asked if this is for the new Fire Engine. Chief Pricher said it is for the Fire Engine and Lifepaks.

Operating Contingency and Unappropriated Ending Fund Balance- Mark Gift asked why the contingencies are not rising as the costs go up to carry us over. Chief Pricher explains cash carryover and how prepared we are, we have accounted for it between July and November. Discussion around the state pool, carryover, and saving for apparatus replacement.

Grant Fund- Mark Gift stated we have been very successful with grants. Sandy Newman asks if we have all the funding, Chief Pricher said that we have not received all the funds yet, but we have been notified that they have been awarded to us. We are trying to close out as many of the grants as we can this fiscal year.

Expenses- Grant Fund- Trish Brown and Sandy Newman asked about the “fixed-wing aircraft”. Chief Pricher notified them that we are acquiring another UAS. Chief Pricher explains the usefulness of the different types of UAS. Andy Kriek asked for an explanation for why the projected for personnel services is \$143 and the proposed is \$125,000. Chief Pricher explains that the projected amount is how much we are planning on spending between now and the end of the fiscal year. The proposed is where the other part of the money from the SAFER grant is for the Recruitment & Retention coordinator position.

Resources Received- Reserve Fund Real & Personal Property- Mark Gift asked for a breakdown of the reserve funds. Chief Pricher and FA Heath explain the available cash on hand is what we are expecting at the end of the year. The \$398,000 is from another grant that we received from FEMA, and that money is going to help us purchase a new water tender. The general fund transfer of \$454,969 is what we are going to be saving from one fiscal year to the next to add to our pool for replacing apparatus, as well as station upgrades in the future. We are going to be purchasing a new water tender, fire engine, and some light apparatus. Sandy Newman asked if the vehicles cost \$100,000. Chief Pricher explained that we are projecting high to account for all the equipment that needs to go into them, but we are not expecting to pay \$100,000 for a vehicle. We are making sure we have enough money in case of inflation, supply chain issues, etc. Susan Reeves asked if some of the equipment could be transferred over to a new vehicle, Chief Pricher said that we will reuse as much as possible.

Resources Received- Reserve Fund Personnel Services: No comment.

Any general questions?

Aaron Schrotzberger wanted to go back to the post-employment health plan to ask why there was such a big drop. FA Heath explains that the projected is \$17,500 and it was mistakenly put in the next line item down, the health insurance for career personnel. FA Heath proposed to move \$10,600 from the health insurance for career personnel into the post-employment health plan to make it equal \$17,500. This change would bring the health insurance for career personnel to \$699, 618. It does not change the bottom line, it's in the same account, just in the wrong line item.

Trish Brown said she is happy to see the new accident/cancer coverage for the volunteer firefighters.

Approval: Trish Brown will entertain a motion to approve the Scappoose Rural Fire Protection District budget for the fiscal year 2023-2024 as presented in the total amount of \$10, 243, 642.

David Graham moved, and Mark Gift seconded. The motion carried unanimously.

Certify the Tax Rate: Trish Brown will entertain a motion to approve the rate of \$1.1145 of ad valorem permanent rate property taxes to be certified for collection, as shown on Notice of Property Tax Form LB-50. Mark Gift moved, David Graham seconded, and the motion carried unanimously.

Local Option Property Tax levy: Trish Brown will entertain a motion to approve the rate of \$1.99 of ad valorem Local Option Property taxes to be certified for collection under measure 5-285, Local Option Levy, approved by voters at the May 18, 2021, election, as shown on the Notice of Property Tax Form LB-50. David Graham moved, Andy Kriek seconded, and the motion carried unanimously.

Trish Brown will entertain a motion to approve the notice of budget hearing form LB-1 as presented. Susan Reeves motioned, Mark Gift seconded, and the motion was carried unanimously.

Trish Brown thanked everyone for reviewing the budget in advance and for coming prepared.

Good of the Order: None.

Trish Brown will entertain a motion to adjourn the budget committee meeting. Mark Gift motioned, David Graham seconded, motion carried unanimously.

Adjournment: 7:42 pm

Budget Committee Chair – Trish Brown

Board President – Susan Reeves

The purpose of this Budget Workbook is to provide detailed information about the budget line items in the official proposed budget document.

In 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 requirements which are considered to be directly related to the activity of providing Emergency Fire & Medical Services. In the workbook Personnel Services are blue, Materials & Services are green, and Capital Outlay is gray.
- 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.
- 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 Protection District

Budget vs. Actuals: FY_2023_2024 - FY24 P&L

July 2023 - June 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
1. GENERAL FUND REVENUES				
Begin Available Cash on Hand	2,854,986.12	2,787,811.00	67,175.12	102.41 %
Conflagration	139,267.66	30,000.00	109,267.66	464.23 %
EMS Receipts	740,035.31	720,000.00	20,035.31	102.78 %
Fire Marshal	2,901.74	1,000.00	1,901.74	290.17 %
FireMed	17,895.00	20,000.00	-2,105.00	89.48 %
G.E.M.T. (Medicaid)	98,269.11	125,000.00	-26,730.89	78.62 %
Gas Royalties		1,000.00	-1,000.00	
Grant Awards	162,309.61	169,000.00	-6,690.39	96.04 %
Interest Earned on Investments	127,013.39	50,000.00	77,013.39	254.03 %
Miscellaneous Revenue	28,035.48	20,000.00	8,035.48	140.18 %
Property Taxes				
Taxes - Current				
Local Option Levy	3,047,477.84	2,843,637.00	203,840.84	107.17 %
Permanent Rate Levy	1,620,244.47	1,592,580.00	27,664.47	101.74 %
Total Taxes - Current	4,667,722.31	4,436,217.00	231,505.31	105.22 %
Taxes - Prior Years	120,645.32	105,000.00	15,645.32	114.90 %
Total Property Taxes	4,788,367.63	4,541,217.00	247,150.63	105.44 %
Total 1. GENERAL FUND REVENUES	8,959,081.05	8,465,028.00	494,053.05	105.84 %
2. GRANT FUND REVENUE				
Begin Available Cash on Hand	51,253.41	51,016.00	237.41	100.47 %
Grant Award	75,476.25	352,850.00	-277,373.75	21.39 %
Total 2. GRANT FUND REVENUE	126,729.66	403,866.00	-277,136.34	31.38 %
3. PROPERTY FUND REVENUES				
Begin Available Cash On Hand	413,783.30	460,367.00	-46,583.70	89.88 %
Grant Income	432,573.00	398,000.00	34,573.00	108.69 %
Interest Earned on Investments	7,864.97	4,000.00	3,864.97	196.62 %
Transfers In	0.00	584,969.00	-584,969.00	0.00 %
Total 3. PROPERTY FUND REVENUES	854,221.27	1,447,336.00	-593,114.73	59.02 %
4. PERSONNEL SVCS FUND REVEN				
Begin Available Cash On Hand	206,959.49	204,412.00	2,547.49	101.25 %
Interest Earned on Investments	7,192.97	3,000.00	4,192.97	239.77 %
Total 4. PERSONNEL SVCS FUND REVEN	214,152.46	207,412.00	6,740.46	103.25 %
Total Income	\$10,154,184.44	\$10,523,642.00	\$ -369,457.56	96.49 %
GROSS PROFIT	\$10,154,184.44	\$10,523,642.00	\$ -369,457.56	96.49 %
Expenses				
1..GENERAL FUND EXPENDITURES				
1...				
1.1 GENERAL FUND PERSONNEL SVCS				
550 Insurance	554,426.90	814,258.00	-259,831.10	68.09 %
560 Personnel Salaries	2,446,154.91	3,206,660.00	-760,505.09	76.28 %

Scappoose Rural Fire Protection District

Budget vs. Actuals: FY_2023_2024 - FY24 P&L

July 2023 - June 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
570 SocSec/Medicare(FICA)	188,654.26	254,986.00	-66,331.74	73.99 %
580 Volunteer Services	4,683.93	20,000.00	-15,316.07	23.42 %
590 Personnel Benefits	699,583.59	1,047,055.00	-347,471.41	66.81 %
Total 1.1 GENERAL FUND PERSONNEL SVCS	3,893,503.59	5,342,959.00	-1,449,455.41	72.87 %
1.2 GENERAL FUND MATERIAL & SVC				
670 Contract Services	87,844.57	55,000.00	32,844.57	159.72 %
680 Communications Maintenance	3,886.49	6,100.00	-2,213.51	63.71 %
720 Public Fire Services	7,105.77	15,000.00	-7,894.23	47.37 %
730 Property & Liability Insur.	78,834.00	80,000.00	-1,166.00	98.54 %
740 Uniforms	15,641.01	20,000.00	-4,358.99	78.21 %
750 Maintenance on Equipment	134,699.57	140,000.00	-5,300.43	96.21 %
760 Administration	68,479.58	60,000.00	8,479.58	114.13 %
765 Information Technology	98,892.98	115,000.00	-16,107.02	85.99 %
770 Cleaning Materials & Supplies	3,026.63	5,500.00	-2,473.37	55.03 %
775 Emerg. Operating Supplies	60,307.25	100,000.00	-39,692.75	60.31 %
780 Building & Grounds Maint.	52,200.87	82,000.00	-29,799.13	63.66 %
790 Training	72,018.09	132,345.00	-60,326.91	54.42 %
810 Utilities	28,347.39	45,000.00	-16,652.61	62.99 %
870 EMS Operations	93,061.12	117,500.00	-24,438.88	79.20 %
Total 1.2 GENERAL FUND MATERIAL & SVC	804,345.32	973,445.00	-169,099.68	82.63 %
1.3 GENERAL FUND CAPITL OUTLAY				
910 CO Equipment	20,423.98	100,000.00	-79,576.02	20.42 %
Total 1.3 GENERAL FUND CAPITL OUTLAY	20,423.98	100,000.00	-79,576.02	20.42 %
1.4 GENERAL FUND DEBT				
930 Debt Service Interest	2,168.44	2,170.00	-1.56	99.93 %
930 Debt Service Principal	61,484.28	61,485.00	-0.72	100.00 %
Total 1.4 GENERAL FUND DEBT	63,652.72	63,655.00	-2.28	100.00 %
Total 1...	4,781,925.61	6,480,059.00	-1,698,133.39	73.79 %
1.5 GENERAL FUND TRANSFER OUT				
Transfers to Property Fund	0.00	584,969.00	-584,969.00	0.00 %
Total 1.5 GENERAL FUND TRANSFER OUT	0.00	584,969.00	-584,969.00	0.00 %
1.6 GENERAL FUND CONTINGENCY				
		400,000.00	-400,000.00	
1.7 GENERAL RESERVED FOR FUTURE				
		1,000,000.00	-1,000,000.00	
Total 1..GENERAL FUND EXPENDITURES	4,781,925.61	8,465,028.00	-3,683,102.39	56.49 %
2. GRANT FUND EXPENSE				
2.1 PERSONNEL SVCS				
		125,000.00	-125,000.00	
1. Personnel Salaries	22,367.93		22,367.93	
2. Personnel Benefits	10,830.82		10,830.82	
Total 2.1 PERSONNEL SVCS	33,198.75	125,000.00	-91,801.25	26.56 %
2.3 MATERIALS & SERVICES				
	38,871.28	231,516.00	-192,644.72	16.79 %
2.4 CAPITAL OUTLAY				
	52,466.89	47,350.00	5,116.89	110.81 %
Total 2. GRANT FUND EXPENSE	124,536.92	403,866.00	-279,329.08	30.84 %

Scappoose Rural Fire Protection District

Budget vs. Actuals: FY_2023_2024 - FY24 P&L

July 2023 - June 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
3. PROPERTY FUND CAPITAL OUTLAY				
Fire Apparatus & Equipment	739,472.92	1,439,240.00	-699,767.08	51.38 %
Miscellaneous Real Property		7,096.00	-7,096.00	
Reserved for Future Expenses		1,000.00	-1,000.00	
Total 3. PROPERTY FUND CAPITAL OUTLAY	739,472.92	1,447,336.00	-707,863.08	51.09 %
4. PERSONNEL SVC FUND EXPENSE				
Liability & Service		202,412.00	-202,412.00	
Reserved for Future Expenses		5,000.00	-5,000.00	
Total 4. PERSONNEL SVC FUND EXPENSE		207,412.00	-207,412.00	
Unapplied Cash Bill Payment Expense	0.00		0.00	
Total Expenses	\$5,645,935.45	\$10,523,642.00	\$ -4,877,706.55	53.65 %
NET OPERATING INCOME	\$4,508,248.99	\$0.00	\$4,508,248.99	0.00%
NET INCOME	\$4,508,248.99	\$0.00	\$4,508,248.99	0.00%

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: RESOURCES RECEIVED – GENERAL FUND

SUB-ACCOUNTS	23/24 Projected	23/24 Budget	24/25 Proposed
Available Cash on Hand	\$ 2,854,986	\$ 2,787,811	\$ 2,525,322
Conflagration/REMS	139,268	30,000	200,000
EMS Receipts	880,000	720,000	800,000
Fire Marshal Fees	2,750	1,000	1,500
Fire Med	18,650	20,000	18,000
G.E.M.T. (Medicaid)	125,000	125,000	120,000
Gas Royalties	-	1,000	-
Grant Awards	169,000	169,000	178,050
Interest	184,013	50,000	90,000
Miscellaneous	28,000	20,000	20,000
Local Option Levy \$1.99/\$1000	3,090,769	2,843,637	3,048,097
Permanent Rate Levy 1.1145/1000 AV	1,652,337	1,592,580	1,633,273
Total Current Year Taxes	4,743,106	4,436,217	4,681,370
Previously Levied Taxes	116,000	105,000	105,000
Total Taxes	\$ 4,859,106	\$ 4,541,217	\$ 4,786,370
TOTAL REVENUE:	\$ 9,260,773	\$ 8,465,028	\$ 8,739,242

EXPLANATION:

Available Cash On Hand- The estimated beginning balance in the General Fund on July 1, 2024. 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. A line specifically designated to revenue from REMS deployments is offset 100% by REMS expenditures in Contract Services #670 & overtime in Personnel Salaries.

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

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

SCAPPOOSE RURAL FIRE DISTRICT

Name of Account: RESOURCES RECEIVED – GENERAL FUND

(Revenue descriptions continued from prior page)

FireMed- 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 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 2024/25. 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.

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

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

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

2024/25 Property Taxes- The District's budget assumes a 90% collection rate of taxes imposed, with an assumed assessed value increase of 3%.

Local Option Levy- The levy of \$1.99 per \$1,000 of 2024/25 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 2024/25 assessed value pays for fire and rescue services.

Previously Levied Taxes- Taxes received in 2024/25 from prior years' levies.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: INSURANCE

SUB-ACCOUNTS	23/24 Projected	23/24 Budget	24/25 Proposed
Workers' Compensation	\$ 57,805	\$ 61,805	\$ 59,323
Life & Long-term Disability Insurance	19,210	22,335	26,250
Post Employment Health Plan	14,900	17,500	17,500
Health Insurance for Career Personnel	677,313	699,618	769,023
Accident/Cancer Insurance for Volunteers	12,639	13,000	15,000
TOTAL:	\$ 781,867	\$ 814,258	\$ 887,096

EXPLANATION:

In 2024/25, the District's budget includes 25 paid full-time employees eligible for health insurance. The District also has about 22 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 7-10% in 2024/25. 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-ACCOUNTS	23/24 Projected	23/24 Budget	24/25 Proposed
Fire Chief and D/C Officers (3.2 FTE)	\$ 453,651	\$ 467,661	\$ 480,250
Admin/Finance Specialists (2.14 FTE)	138,630	144,038	157,638
Firefighter/EMS (15 FTE)	1,525,287	1,555,235	1,601,769
Logistics Lieutenant (1 FTE)	108,533	109,464	115,200
Member Outreach (0.5 FTE)	25,346	33,401	36,500
Emerg. Resp. Tech. (2 FTE)	162,022	173,424	182,226
Community Paramedic (1 FTE)	81,679	85,000	91,481
Overtime	282,002	300,000	450,000
Other Wages	302,178	338,437	344,486
TOTAL:	\$ 3,079,328	\$ 3,206,660	\$ 3,459,550

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, 10 hours/day position.

Member Outreach- 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, 10-hour schedule. Half of this position is charged to the General Fund and half to the Grants Fund.

Emerg. Resp. Tech.- 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. The overtime expense line contains \$100,000 for conflagration expenses.

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-ACCOUNTS	23/24 Projected	23/24 Budget	24/25 Proposed
Social Security/Medicare	\$ 235,240	\$ 254,986	\$ 278,043
TOTAL:	\$ 235,240	\$ 254,986	\$ 278,043

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-ACCOUNTS	23/24 Projected	23/24 Budget	24/25 Proposed
Volunteer Services	\$ 5,000	\$ 5,000	\$ 2,500
Volunteer Association Operations	-	-	12,000
Length of Service Awards Plan	10,000	10,000	20,000
Awards & Incentives Program	2,500	5,000	2,500
TOTAL:	\$ 17,500	\$ 20,000	\$ 37,000

EXPLANATION:

Volunteer services- Covers expenses for volunteers including response program, meals, coffee and other expenses.

Volunteer Assoc. Operations- Is donated to the Scappoose Volunteer Firefighters Association to help pay expenses for Entertainment Committee social events.

Length of Services Awards Plan (LOSAP)- The Board of Directors and volunteers worked together to develop a LOSAP plan as allowed by IRS rules. The 2024/25 budgeted amount of \$20,000 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 DISTRICT

BUDGET DETAIL

Name of Account: PERSONNEL BENEFITS

SUB-ACCOUNTS	23/24 Projected	23/24 Budget	24/25 Proposed
Retirement Benefits	\$ 833,248	\$ 918,855	\$ 963,403
Wellness Program	14,000	15,000	15,000
Oregon Paid Family Medical Leave	10,755	13,200	14,750
Reserve for Future PERS Rate Increases	100,000	100,000	100,000
TOTAL:	\$ 958,003	\$ 1,047,055	\$ 1,093,153

EXPLANATION:

Retirement benefits- For public employees (Oregon PERS). Rates remain the same on July 1. The 2024/25 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 27.49% 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 program is 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 has opted to utilize an equivalent plan through Standard Insurance instead of adopting the state of Oregon’s plan. This began in September 2023.

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-ACCOUNTS	23/24 Projected	23/24 Budget	24/25 Proposed
Lexipol	5,182	5,000	6,000
Other Contracts/REMS	90,088	50,000	185,000
TOTAL:	\$ 95,270	\$ 55,000	\$ 191,000

EXPLANATION:

Lexipol- This is a policy and procedure service. The District's annual cost is approximately \$6,000.

Other Contracts- For response reporting, accounting support, 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.

REMS Contracts- REMS deployments may involve employees from outside the District as well as our own employees. When contracting with other Districts to staff the REMS unit, payroll and expenses come from Contract Services. Other Contracts includes \$100,000 for those expenses.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: **COMMUNICATIONS MAINTENANCE**

SUB-ACCOUNTS	23/24 Projected	23/24 Budget	24/25 Proposed
Radio and pager repair	\$ 4,400	\$ 6,100	\$ 6,100
Purchase pagers		-	-
TOTAL:	\$ 4,400	\$ 6,100	\$ 6,100

EXPLANATION:

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

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

SUB-ACCOUNTS	23/24 Projected	23/24 Budget	24/25 Proposed
Fire Marshal	\$ 5,009	\$ 5,000	\$ 8,000
Fire Investigation	1,304	4,000	3,000
Programs/Fair/Festival	887	5,000	3,500
Community AED Supplies		1,000	
TOTAL:	\$ 7,200	\$ 15,000	\$ 14,500

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- The District no longer funds this program. The community AEDs are no longer serviceable through the manufacturer. The hope is to renew the program with grant funds in the future.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: PROPERTY & LIABILITY INSURANCE

SUB-ACCOUNTS	23/24 Projected	23/24 Budget	24/25 Proposed
Real & Personal Property Insurance	\$ 55,913	\$ 55,000	\$ 65,418
Liability Insurance	22,921	25,000	27,582
TOTAL:	\$ 78,834	\$ 80,000	\$ 93,000

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

ACCOUNT	23/24 Projected	23/24 Budget	24/25 Proposed
Uniforms & Equipment	\$ 19,319	\$ 20,000	\$ 20,000
TOTAL:	\$ 19,319	\$ 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	23/24 Projected	23/24 Budget	24/25 Proposed
Maintenance	\$ 87,665	\$ 75,000	\$ 70,000
Fuel	50,000	50,000	50,000
Tires	10,000	15,000	10,000
TOTALS:	\$ 147,665	\$ 140,000	\$ 130,000

EXPLANATION:

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

Equipment includes- Four (4) fire engines, one (1) tower truck, two (2) water tenders, three (3) wildland engines, four (4) ambulances (one reserve), one (2) rescue vehicles, 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	23/24 Projected	23/24 Budget	24/25 Proposed
Office Supplies & Equipment	\$ 1,600	\$ 7,400	\$ 2,750
Postage	1,764	1,100	2,200
Dues & Subscriptions	7,200	12,000	8,000
Attorney Fees	3,000	7,500	5,000
Audit & Payroll Fee	21,223	10,000	17,750
Mailers		-	-
SUB - TOTAL:	\$ 34,787	\$ 38,000	\$ 35,700

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- Pay 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 DISTRICTBUDGET DETAILName of Account: **ADMINISTRATION** (page 2 of 2)

SUB-ACCOUNT	23/24 Projected	23/24 Budget	24/25 Proposed
Legal Notices	\$ 800	\$ 500	\$ 800
Election Expenses	2,672	-	5,000
Petty Cash	400	1,500	500
Administrative Operations	22,750	20,000	23,000
SUB - TOTAL:	\$ 26,622	\$ 22,000	\$ 29,300
TOTAL ADMINISTRATION:	\$ 61,409	\$ 60,000	\$ 65,000

EXPLANATION:

Legal Notices- 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.

Petty Cash- 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	23/24 Projected	23/24 Budget	24/25 Proposed
Service Provider Contracts	\$ 70,000	\$ 42,500	\$ 72,000
Data Communications	20,000	20,000	20,000
Hardware	12,000	17,500	13,000
Software	11,194	35,000	15,000
TOTAL:	\$ 113,194	\$ 115,000	\$ 120,000

EXPLANATION:

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

Service Providers- Includes 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	23/24 Projected	23/24 Budget	24/25 Proposed
Cleaning Materials & Supplies	\$ 4,000	\$ 5,500	\$ 5,500
TOTAL:	\$ 4,000	\$ 5,500	\$ 5,500

EXPLANATION:

Cleaning Materials & Supplies- Supplies and equipment needed for cleaning the fire stations. This includes light bulbs, bulletin boards, paper products, brooms, mops, and buckets.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: EMERGENCY OPERATING SUPPLIES

SUB-ACCOUNT	23/24 Projected	23/24 Budget	24/25 Proposed
Firefighting Equipment	\$ 78,000	\$ 88,000	\$ 80,000
Special Operations	10,000	12,000	10,000
TOTAL:	\$ 88,000	\$ 100,000	\$ 90,000

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	23/24 Projected	23/24 Budget	24/25 Proposed
Building & Grounds Maintenance	\$ 74,000	\$ 77,000	\$ 80,000
Wellness Equipment	1,000	5,000	5,000
TOTAL:	\$ 75,000	\$ 82,000	\$ 85,000

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 DISTRICT

BUDGET DETAIL

Name of Account: TRAINING

SUB-ACCOUNT	23/24 Projected	23/24 Budget	24/25 Proposed
Firefighter & EMS Training	\$ 54,084	\$ 55,000	\$ 50,300
Technology Used in Training	9,429	12,000	11,000
Board Member Training	1,000	6,345	5,000
Officer Development/Special Training	7,939	5,000	5,000
Intern Program	-	27,500	27,500
Paramedic Training	19,074	24,000	-
LBTC Training Facility materials	2,500	2,500	2,500
	\$ 94,026	\$ 132,345	\$ 101,300

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	23/24 Projected	23/24 Budget	24/25 Proposed
Electricity	\$ 15,651	\$ 22,000	\$ 18,292
Natural Gas	2,623	3,500	3,150
Water and Sewer	7,857	6,000	8,928
Garbage	1,672	2,500	1,706
Other Heating Fuel	984	2,500	1,180
Telephone	5,355	7,700	6,226
Cable	432	800	518
TOTAL:	\$ 34,574	\$ 45,000	\$ 40,000

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- 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	23/24 Projected	23/24 Budget	24/25 Proposed
EMS Supplies	\$ 62,791	\$ 50,000	\$ 65,000
EMS Operations	5,947	30,000	15,000
EMS Maintenance Contract	37,719	27,500	41,000
EMS Technology	10,195	10,000	12,000
TOTAL:	\$ 116,652	\$ 117,500	\$ 133,000

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 2025.

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 \$24.25 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	23/24 Projected	23/24 Budget	24/25 Proposed
CO Equipment	\$ 72,500	\$ 100,000	\$ 90,000
TOTAL:	\$ 72,500	\$ 100,000	\$ 90,000

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 24/25

- Extractor (Bunker gear washing machine) - \$6,000
- LifePak Monitor/Defibrillator - \$70,000
- FLAIM Extinguisher training prop (staff & public training) - \$14,000

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: DEBT SERVICE

SUB-ACCOUNT	23/24 Projected	23/24 budget	24/25 Proposed
Debt for 2 Life Pak-15's - Principal	2,075	2,075	-
Debt for Fire Engine - Principal	59,410	59,410	-
Total Principal	\$ 61,485	\$ 61,485	\$ -
Debt for Fire Engine - Interest	2,168	2,170	-
Total Interest	\$ 2,168	\$ 2,170	\$ -
TOTAL DEBT SERVICE	\$ 63,653	\$ 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 the last of four contractual payments of principal and interest towards the municipal lease-purchase agreement.

Two (2) LifePaks : In 2019 the District financed two LifePaks (heart monitors) at no interest in order to obtain free technology updates. The District made a \$70,000 payment at purchase. The final payment was made in December 2023. Looking ahead, the District may need to purchase two more LifePaks to replace two end-of-life machines during FY24-25. Pricing on those monitors is not yet available, but if necessary the District will explore financing options to present to the Board.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

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

SUB-ACCOUNT	23/24 Projected	23/24 budget	24/25 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 \$2.5 million is budgeted for Personnel and Materials & Services expenses. During this same period, the District expects about \$360,000 in EMS, property tax, and other revenues. The revenue shortfall is almost \$2.14 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	23/24 Projected	23/24 Budget	24/25 Proposed
Available cash on hand	\$ 51,253	\$ 51,016	\$ 68,050
Grant Income	139,226	352,850	113,350
TOTALS:	\$ 190,479	\$ 403,866	\$ 181,400

Available Cash- The estimated beginning balance in the Grant Fund on July 1, 2024.

Grant Income- The District applies for many grants each year, and we await notification on several. The following grants are awarded for FY 24/25:

- SAFER grant for Volunteer Retention and Recruitment. Four-year award total of \$423,400. The second-year award is \$ 103,350.
- Carryover of \$10,000 for workout equipment from SAFER Grant.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: EXPENSES – GRANT FUND

ACCOUNT	23/24 Projected	23/24 Budget	24/25 Proposed
Personnel Services	\$ 44,265	\$ 125,000	\$ 78,000
Materials & Services	37,805	231,516	88,400
Capital Outlay	40,359	47,350	15,000
TOTAL GRANT EXPENSES	\$ 122,429	\$ 403,866	\$ 181,400

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 second-year grant totals \$103,350, which provides \$ 78,000 for Personnel Services and \$25,350 for Materials & Services. This accounts for 0.5 FTE.

The District anticipates some carryover expenses from existing grants, and so has budgeted allowances to accommodate this possibility.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

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

SUB-ACCOUNT	23/24 Projected	23/24 Budget	24/25 Proposed
Available Cash on Hand	\$ 413,783	\$ 460,367	\$ 300,352
Grant Income	432,573	398,000	-
Interest	8,500	4,000	4,000
General Fund Transfer	584,969	584,969	400,000
TOTALS:	\$ 1,439,825	\$ 1,447,336	\$ 704,352

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, 2024. Reserve Funds are used as a savings account for large capital outlay purchases that take several years to save before the purchase.

Grant Income The District applies for grants each year. There are no grant awards expected for the property fund in the coming fiscal year.

Interest 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	23/24 Projected	23/24 Budget	24/25 Proposed
Fire Apparatus & Equipment	\$ 1,139,473	\$ 1,439,240	\$ 250,000
EMS Apparatus & Equipment	-	-	300,000
Building & Grounds Improvements		7,096	153,352
Reserved for Future Expenses	-	1,000	1,000
TOTALS:	\$ 1,139,473	\$ 1,447,336	\$ 704,352

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.

EMS Apparatus & Equipment- The District has a plan to replace EMS apparatus on a 5 year schedule. The build time for a new ambulance is 18 months. The District expects to purchase a new ambulance within the 24-25 fiscal year.

Building & Grounds Improvements- 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- 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	23/24 Projected	23/24 Budget	24/25 Proposed
Available Cash on Hand	\$ 206,959	\$ 204,412	\$ 210,324
Interest	9,500	3,000	4,000
General Fund Transfer	-	-	-
TOTAL:	\$ 216,459	\$ 207,412	\$ 214,324

EXPLANATION:

Available Cash The cash in the fund on July 1, 2024.

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

General Fund Transfer Cash transferred from the General Fund. Transfers are budgeted when the Personnel Fund balance falls below \$200,000.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

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

SUB-ACCOUNT	23/24 Projected	23/24 Budget	24/25 Proposed
Liability & Service	6,135	202,412	209,324
Reserved for Future Expenses	-	5,000	5,000
TOTALS:	\$ 6,135	\$ 207,412	\$ 214,324

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- A line item which guarantees that all funds will not be expended, leaving a balance forward for next year.