

**TANGENT RURAL FIRE PROTECTION DISTRICT**  
**Budget Committee Meeting**  
**Minutes – May 1, 2023**

**BC Members Present (Citizens):** Brian Becker, Laurie Henriksen, Elaine Soto,  
**BC Members Present (Board):** John Dunn, Paul Strombeck, Chris Meyer, Scott Richards  
**Staff Present:** Budget Officer/Chief Griffin, AC Vonasek, BC Chapin, OA Conrad  
**Citizen:** None  
**BC Members Absent (Citizens):** Matthew Grill, Travis Boshart  
**BC Members Absent (Board):** Bruce Riley

---

Chair Dunn called the meeting to order at 7:05 p.m.

**I. ELECTION OF BUDGET COMMITTEE OFFICERS:**

Dunn explained two Budget Committee Citizens would need to serve as Chair and Secretary.

**Action:** Elaine Soto nominated Brian Becker to serve as Chair of the Budget Committee. By formal motion, Soto moved to nominate Becker as Chair. Laurie Hendriksen seconded the motion, upon unanimous vote (7-0) Becker was elected Chair of the Budget Committee.

**Action:** Elaine Soto (citizen member) then volunteered to be Secretary of the Budget Committee. No formal vote was required.

**II. DELIVERY OF FY 2023-24 BUDGET MESSAGE:**

Dunn asked Chief Griffin as Budget Officer to present the budget.  
Chief Griffin shared the following:

Budget Officer Griffin then read the budget message aloud in its entirety as per Oregon law.

This budget has been prepared continuing with the same priorities of providing the most effective firefighting and emergency medical services to our District patrons. I am planning on the purchase of a new Command Truck this year as the existing truck is nearing the end of its replacement schedule. Firefighter personal protective clothing will also be replaced as needed. \$4800.00 will be added to Training as grant money we did not spend this year. The debt line is zero, as there is no debt. The budget this year starts with higher cash on hand because of several planned purchases that were not made this year. There are several grant opportunities funding personnel and equipment projects that could possibly impact this next budget year.

The District budget is comprised of three funds: 1) A General Fund which provides for all operating expenses such as personnel, materials and services, capital outlay, contingency, and transfers to reserve funds. 2) A Building Facilities Reserve Fund providing to construct, remodel, and or repair building facilities. 3) An Equipment Reserve Fund which is used to purchase or repair our fire vehicles and or fire protection equipment. This document provides: a) required Oregon Department of Revenue budget

## 2020-21 TRFPD Budget Committee Meeting

Minutes – 05.01.2023

Page 2

summary forms for all three funds; and b) TRFPD detailed worksheets of all categories within the general fund.

Property taxes are the primary funding source for the District, and we are fortunate to have an approved permanent tax rate of \$2.5739 per thousand. The SAL (Summaries of Taxes and Levies) report from the Linn County Assessor's office shows Tangent Fire District taxpayers were assessed a total of \$1,179,030.80 in property taxes for 2022. Based on our collection rate of approximately 94% we should receive approximately \$1,108,288.95 for the 2023-2024 budget year. Because of continued increase in property values and some new construction in the District we could anticipated an increase of about 3% in property tax revenue for the 2023-2024 budget year. Based on this information we are using a figure of \$1,141,000 (rounded) to build the 2023-2024 budget.

Total FY 2023 -2024 budget also included a large cash carryover from the current year due to an intended buildup of our unappropriated ending fund balance.

If you have any questions, please do not hesitate to contact me at 541.928.8722 or my email at [cgriffin@tangentfire.com](mailto:cgriffin@tangentfire.com)

Chris Griffin – Fire Chief and Budget Officer

The entire budget message can be reviewed in the “proposed budget” document.

Becker asked: What is the useful life of the command vehicle?

Chapin responded, generally it is ten-years or 60,000 miles. Our command vehicle has almost 97,000 miles and 10-years. We are being as thrifty as we can.

Becker asked about the new half-time Fire inspector position and what it will cover that wasn't previously.

Griffin responded this new position will give us the ability to do more Fire & Life Safety Inspections within our district. We will be able to inspect new construction and properties that are changing occupancies to different uses. It is a Best Practice; the idea is to put out the fire before it starts. We are trying to build partners with our community and provide good quality customer service. We are having businesses request fire extinguisher classes and first aid& CPR classes. The app pulse Point is going to allow to have community member that are CPR trained on site.

Dunn added this position will review building plans to ensure the fire code requirements are being followed.

There are close to 200 businesses in the city of Tangent. Chapin has not been able to inspect all these businesses not the vacant buildings, which there is an obligation to inspect also. By adding this position, we will be able to service these businesses better. This is a unique opportunity to be able to share this position with Lebanon Fire District.

### III. BUDGETING PROCESS EXPLANATION:

Budget Officer Griffin shared the following:

- TRFPD's budget year is July 1 through June 30. Staff determines the budget priorities with direction from the Board. Board cannot take any action on the budget (w/exception of staff salaries) until it is heard by the Budget Committee.

- This budget is a “proposed” budget. After Budget Committee passes it tonight, it becomes an “approved” budget. Then, after the Board holds a public hearing and passes it in June, it becomes the official “adopted” budget that we file w/the State Dept. of Revenue.
- Budget Committee can ask questions and by formal action change the proposed budget (but not by more than 10%); however, the Board has final say at the public hearing in June.
- The Budget Committee consists of 10 members (5 citizens and 5 Board members). The minimum number for a quorum is 6, and it takes 6 “yes” votes to pass a motion or the budget.

#### IV. CALL FOR PUBLIC COMMENT:

Tonight’s meeting was advertised once in the Albany Democrat-Herald and for two weeks on the District’s website in keeping with Oregon public meeting laws. There was no public comment at the meeting.

#### V. BUDGET REVIEW AND DISCUSSION:

Budget Officer Griffin explained that the proposed budget is divided into two sections: 1) the official State budget documents (white sheets pp. 4-12); and 2) the District’s “working budget” (pink sheets pp. 13-21), which is much more detailed than the State forms. He further explained that the Fire District budgets money across three funds: 1) a General Fund, which is the actual “operating” budget; 2) an Equipment Reserve Fund—a savings account used to purchase major pieces of equipment and apparatus for the District; 3) a Building/Facilities Reserve Fund—a savings account used to build new facilities or make major repairs to existing buildings.

Budget Officer Griffin proceeded through each line item of the General Fund “working budget,” and then explained the revenue and appropriations in both reserve funds.

Budget Officer Griffin reviewed the process of estimating taxes to be received for the 2023-24 budget.

- Tax rate is \$2.5739 per \$1000.
- Estimated assessed value of District is \$458,071,770.
- $\$458,071,770/1000 = \$458,071.77$
- $\$458,071.77 \times 2.5739 = \$1,179,030.93$
- County collection average is 94%
- Estimated collection:  $\$1,179,030.93 \times .94 = \$1,108,289.08$
- Tax amount to budget \$1,141,000 (a conservative number)

Listed below are only those budget line items which required explanation(s) due to a substantial dollar change over the previous year or for which there were questions by Budget Committee members.

**GENERAL FUND -**

**INCOME:**

**1000 – Income Resources** – The bulk of the District’s resources to develop a new budget comes from cash carryover from the current budget and newly levied property taxes for the new budget year.

**1001 – Projected Beginning Cash on Hand** – This amount is the sum of unappropriated ending balance, contingency, extra cash carryover from the previous budget and the remaining from unexpected extra property tax revenue and unspent appropriations in the current budget’s line items. This is money we need for operating expenses, as we do not receive our revenue for the new fiscal year until after November 15, tax payments. Thus, projected beginning balance for 2023-24 is \$900,000.

**1002 – Fire District Current Tax** – Expected property tax revenue for 2023-24 is \$1,141,000.

**1003 – Previously levied taxes yet to be received** – Reduced to \$10,000. People are paying their taxes.

**1006 – Interest** – Increased to \$5,000 as interest rates are increasing.

**1010 – Grants** – Reduced to 0; as we have not received any notice of being awarded any grants at this time.

**1013 – IGA Lebanon Fire District** - \$46,400 is half of wages and benefits for the Fire & Life Safety Inspector. This is a shared position as previously mentioned.

To recap, our anticipated resources, other than 2024 taxes is \$94,190. The 2023 taxes are estimated at \$1,141,000. For a total of \$2,135,190.

Hendrick asked; The budget message mentioned grants, but there is no dollar amount in the 1010 Grants line item. Why not?

Griffin interrelated that no grants have been awarded for next year at this time. Chapin added we applied for two grants with different agencies, both for 3 employees for 3-years. Conrad added, she researched what needs to be added in this budget, but since we have not received either of these grants no line-item dollar amounts is required. The best advice was to mention it in the budget message and not put an amount for grants in the budget.

**EXPENSES:**

**2000 – Personnel Services – \$722,325**

**2001 – Administrative Wages** – Notice the Fire Chief wages are down from last year’s budget. Last year, Tangent was looking for a new Fire Chief and used the highest amount of the Chief’s possible wage. Chief Griffin was brought in at Step 1 of the pay scale. An increase of an 3% COLA for staff as approved by the Board at their April Board meeting. The current Oregon CPI (Consumer Price Index) is at about 6.2%. Also increased the Board Stipends to meet the ORS approved amounts allowed.

**2010 – Clothing, Uniforms** – Increased for to \$5200 collectively by adding line-items for Office Administrator, Board of Directors, and Staff (new inspector).

**2020 – Health Insurance** – Increased because of the new position.

**2040 – PERS & 2041 – Social Security & Medicare** – Both of these are increased, as it is based on a percentage of payroll.

**2030 – Part-Time Compensation** - Moderate increase.

Workers Comp- increase was to provide better coverage if they were to get injured.

**2042 – Student Firefighter Scholarships and Stipends** – Increased to \$24,000, 3 students and 1 RV.

**2043 – Unemployment** - Increased because of the new position.

**2045 – Workers' Compensation** – These increase to 15,000. The Interim Chief and Board of Directors decided to provide a better coverage for our volunteers. A realistic wage from \$800 to \$3000 per month as only 60% of wages amounts are given if injured on the job.

**3000 – Materials & Services – Total of \$384,710**

**3002 – 911 Contract, CAD Maintenance, & IT Support** – We receive these services through the Linn County Sheriff's Office. There was an increase in the costs for these contracts for 2023-24 increase of \$7,350.

**3015 – Dues & Conferences** – Increase of \$4,500 as we have more people.

**3030 -Training** – Significant increase of \$9,300. Turnover of volunteers and reimbursement of EMT classes which costs have increased. Our volunteers after passing and getting their certificate, can then be reimbursed.

Vonasek explained there are more opportunities to take outside training and classes.

Griffin added that we are reaching out to high schools, but our best recruiters are our own volunteers. We are building good relationship with our neighboring departments/districts so that maybe some of our volunteers can get hired and continue to be volunteers for Tangent.

**3040 - Elections and Budgets** – Increase because of newspaper advertisement increased costs.

**3055 – Station/Office Maintenance** – This item is increasing by \$18,410; we are upgrading our security camera system.

**3070 –Apparatus Maintenance** – Increasing by \$10,000 as our apparatus get older, there is more upkeep costs for the apparatus. We do not want to increase risk or effectiveness by having apparatus not working properly.

Becker asked if Benton County was still doing the maintenance.

Chapin replied, now Hughes is our vender. Benton County had raised the rates.

**3085 – Professional Services** – Modest increase (\$200)

**3095 – Promotional** – Increased by \$1,300, raising cost of food and services.

**3100 – Department Supplies** – The decrease by \$1,500.

**3030 – Volunteers Expenses** – Increasing the number of volunteers.

**4000 – Capital Outlay – Total of \$275,800**

**4001- Building, Grounds & Additions** - Front office remodel

Hendrick asked, about the plan for the remodel.

Griffin responded, opening it up the with a waiting area and adding workstations.

Becker suggested reaching out to Albany, Lebanon, other departments for who they have used for their remodels.

Chapin replied he has been in contact with other neighboring agencies.

**4011 – Personnel Protective Clothing** – A \$5,000 increase new turnouts, boots, helmets, gloves, hoods, and flashlights for the new volunteers and replace aging gear. Some of our protective gear has a service life of 10 years.

**4015 – Miscellaneous Equipment** – Planning to purchase a Fire extinguisher simulator, cost of \$15,000. This will also be great to training area businesses.

Soto suggested after the purchased to invite the community to demonstrate the new fire extinguisher simulator.

**4018 – Wildland PPE & Tools** – This is a new line item of \$10,300. Chainsaws and other PPE.

**4030 – Office Equipment** – Increase by \$1500, for a new stand/sit desk for the OA office.

**5000 – Contingency & Transfers to Reserve Funds** –

**5000 – Building Reserve Fund** - \$30,000 will be transferred into this fund from the General Fund. For future repairs of the aging building.

**5020 – Contingency** – Increase to \$100,000, do not anticipate spending any of that. We like to see this at about 10 percent of the budget.

**6000 – Debt** – No debt.

**7000 – Unappropriated Ending Fund Balance** – Budgeted \$527,355. The District is continuing to build this balance to ensure enough funds to carry the District for the first five months of the fiscal year until property taxes are received in November.

**BUILDING RESERVE FUND** – There was an underground storage tank which was removed in 1992, our account was never closed, and it needs to be finalized with DEQ. There may be cost but waiting for DEQ to assign a Project Coordinator.

**EQUIPMENT RESERVE FUND** - We are planning to replace the command truck and looking into purchasing a Light Rescue.

Page 20 is summary of the budget.

Our last page is a picture of the light rescue we are considering purchasing. This would save our engines  
The Budget Committees was given time to ask questions.

Berker asked about the higher traffic and if this made a significant increase of the volume of calls.

Vonasek responded that as our calls have increased each year, with the new barriers on Hwy 34 and the wire barriers in I-5, the motor vehicle accidents are less serious.

Becker then asked about the City of Albany had an ambulance service stationed in Tangent and could happen again?

Griffin responded: We are making progress with that. Tangent had the facility to house the ambulance, Albany and Lebanon handled the staffing and there were some issues. Working with Chief Rondoni with the shared position, there may be an opportunity to revisit this again.

**VI. MOTION TO APPROVE THE AD VALOREM PROPERTY TAX RATE FOR FY 2023-24:**

**Motion:** Becker moved that the Budget Committee of the Tangent Rural Fire Protection District approve property taxes for the 2023-24 fiscal year at the rate of \$2.5739 per \$1,000 of assessed value (permanent tax rate) for operating purposes in the General Fund. Hendrick seconded the motion, and, upon unanimous vote, it passed (7-0).

**MOTION/VOTE TO APPROVE FY-2023-24 BUDGET:**

**Motion:** Becker moved that the Budget Committee of the Tangent Rural Fire Protection District approve the proposed budget for the 2023-24 fiscal year in the amount of \$2,135,190 and recommendation to the board for adoption. Soto seconded the motion, and upon unanimous vote, it passed (7-0)


Chair Dunn adjourned the meeting at 8:05 p.m.


---

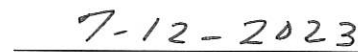
Minutes submitted by Denny Conrad  
Office Administrator

APPROVED BY:

  
Elaine Soto, Budget Committee Secretary

  
Paul Strombeck, Board Vice President

  
Date

  
Date