

TANGENT RURAL FIRE PROTECTION DISTRICT
Budget Committee Meeting
Minutes – May 6, 2024

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

President Meyer called the meeting to order at 7:00 p.m.

I. ELECTION OF BUDGET COMMITTEE OFFICERS:

Meyer explained two of the Budget Committee members would need to serve as Chair and Secretary.

Action: Harmon nominated Soto to serve as Chair of the Budget Committee. By formal motion, Harmon moved to nominate Soto as Chair. Becker seconded the motion, upon unanimous vote (8-0) Soto was elected Chair of the Budget Committee.

Action: Riley nominated Becker (citizen member), who accepted to be Secretary of the Budget Committee. No formal vote was required.

II. BUDGETING PROCESS EXPLANATION:

Budget Officer Chief 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 with the State Dept. of Revenue.
- The 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.

III. DELIVERY OF FY 2024-25 BUDGET MESSAGE:

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Budget Committee Chair Soto asked Chief Griffin as Budget Officer to present the budget. Chief Griffin shared the following:

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

I present to you the 2024–2025 budget for Tangent Rural Fire Protection District. The current budget year saw some significant changes within the District. I am happy to report the finances of the District and budget are in excellent condition. The District is well funded, expenses are within revenues, and we have zero debt.

This budget has been prepared using the continued priorities of providing safe & effective firefighting, emergency medical services, fire prevention, and public education to our community. Last year we implemented a temporary Captain/Training Officer position to fill a void created by a vacancy. We have successfully increased both the quality and amount of training offered to our Volunteers and have budgeted for the continuation of this position into the 2024-2025 budget year. Providing quality, valid training is foundational as well as being key to volunteer recruitment and retention. We have also added a part time firefighter position to augment quick response and increased firehouse project completion. This next year we will purchase a new “Light Rescue”. This vehicle will respond on the majority our responses. Providing flexibility, quick response and decreased wear and tear on heavier more expensive apparatus.

The District budget is comprised of three funds:

- 1) A General Fund which covers all operating expenses such as personnel, materials and services, capital outlay, contingency, and transfers to reserve funds.
- 2) A Building Facilities Reserve Fund which is used to build, remodel, and or repair our 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 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 Linn County Assessor’s office shows Tangent Fire District taxpayers were assessed a total of \$1,245,010.00 in property taxes for 2023. Because of the continuing increasing property values and some new construction in the district we anticipate an increase of 3% in property tax revenue for the 2024–2025 budget year. Based on our conservative collection projection of 94% in an effort not to overestimate revenues, we should receive approximately \$1,205,418.00 for 2024-2025 tax year. Total FY 2024-2025 budget also includes a substantial carryover from the current year due to intended buildup of our unappropriated ending fund balance, unexpected revenue from participation in conflagrations, and unexpended appropriations in the current budget.

If you have any questions, please do not hesitate to contact me at 541-928-8722 or

cgriffin@tangentfire.com

Chief Griffin added the door is open, coffee is always on, come by and visit.

IV. CALL FOR PUBLIC COMMENT:

Tonight's meeting was advertised twice 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. 4-11); and 2) the District's "working budget" (green sheets pp. 13-22), 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 including an 3% increase of the District is \$498,216,894
- $\$498,216,894/1000 = \$498,216$
- $\$498,216 \times 2.5739 = \$1,282,360$
- County collection average is 94%
- Estimated collection: $\$1,282,360 \times .94 = \$1,205,418$
- Tax amount to budget \$1,205,418(a conservative number)

Tangent is a Special District. This means we levy our own taxes. Online the public can find the Summary of Assessment and Tax Roll for Linn County for Tax Year beginning July 1, 2023. From this taxable value, we start our budget process. We are fairly conservative with our revenue estimate.

Tangent is a well-funded and our expenses are within our revenues and have zero debt. This budget has been prepared using the continued priorities to provide safe and effective firefighting, emergency medical services, fire prevention and public education to our community. This year we implemented a temporary Captain/Training Officer position to fill a void created by a retirement. We have successfully increased both the quality and amount of training offered to our volunteers and have budgeted for the continuation of the position into the 2024-25 budget year. Providing quality valid training is foundational as well as being key to volunteer recruitment and retention. We have also added a part-time firefighter position to augment quick response time and increase firehouse project completion. We will purchase a new Light Rescue Truck this next fiscal year. This Light Rescue is a truck will respond on about 80% of our calls. This will decrease the wear and tear on our heavier, more expensive apparatus.

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 is needed 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 2024-25 is \$1,000,000.

1002 – Fire District Current Tax – as noted above.

1006 – Interest – \$10,000 Increased to follow the interest rates received last fiscal year (conservatively)

1010 - Grants – \$35,000 Grant from Oregon Fire Marshall for Wildland Summer Staffing

1012 – State Conflagrations - \$30,000 This is for Tangent sending our people to fight the wildfires around the state. We also receive compensation for our apparatus.

1013 – IGA Lebanon Fire District – Tangent and Lebanon have agreed to end this contract.

EXPENSES:

2000 – Personnel Services – \$

2001 – Administrative Wages –

#2003A Battalion Chief - empty and plan on leaving it that way.

#2003C Captain/ Training Officer – 32 hour/week

#2003D Firefighter – part-time 28 hours/week

#2003E Firefighter On Call – Stipend of \$100 per 24 hours. 24 weekends per year

If an effort to do this correctly with Federal and State wage and labor laws, we have made some changes. We have made changes with how we pay people in the nomenclature that we use in the budget.

#2003E2 On Call Firefighter Responses

On Call Firefighter Response making this as legal as we can, while the Firefighter On Call, needs to respond to a call, he is no longer on “beeper watch” and in now an On Call Firefighter Responses. We are also making sure we are compliant with FSLA. We have also been in contact with Special District, and our auditor for advice.

#2005 Board Stipends – This has been reduced. Anew line item has been added.

#2009 Overtime – For the Fire Inspector

2010 – Clothing, Uniforms – Added new staff allowances.

2012 Battalion Chief - \$0

2016 Staff - \$2,500 for new positions.

2020 – Health Insurance

2024 Staff Health Insurance – increased with added positions.

2025 MERP/VEBA – Position not filled.

2030 – Part-Time Compensation –

2031 Part-time Duty Officer Compensation- captured above in #2003E.

2032 PT Employees – Grant - \$35,000 ODFM Wildland Summer Staffing

2035 – Volunteer Compensation – discontinued

2040 – PERS & 2041 – Social Security & Medicare – These have all increased with added positions.

2042 – Student Firefighter Scholarships and Stipends – \$40,000 increase to 5 students.

3000 – Materials & Services – Total of \$404,810 - up 6%

3002 – 911 Contract, CAD Maintenance, & IT Support – increase of 1%

3010 – Bonds Insurance – increased \$5,500

3015 – Dues & Conferences – increased subscriptions

3030 - Training – increased 85. Putting money into our people for success. We bring in instructors and have classes here not only for our people but also other department may pay to attend the classes. Training keeps us safe and effective.

3041 – Utilities – increase of 4%

3055 – Station/Office Maintenance – Decreased by 30%. Last year we added security system. LCSO has used our security cameras to look at thing in the neighborhood. We also can watch our training in the back. We are going to purchase a card maker for door access, this will give us control to immediately shut down access cards in need.

3115 – Suppression Supplies – Increase by \$2000 to stock all of the apparatus with the same items.

3117 Disaster Mgmt. Supplies – Increased by \$500. Have supplies on hand if there was a disaster in Tangent, community members will have a place to received clean drinking water and meals.

3030 – Volunteers Expenses – Added \$15,000 for a Volunteer In Good Standing Grant. This is way to say “Thank you” to our volunteers. The money will go to the Volunteer Association and then will pass it on to the volunteers.

LOSAP funded \$10,000 per year,

3150 – Board Directed Expenses – Added this line item which the Board can direct to as needed.

4000 – Capital Outlay – Total of \$92,250

4001- Building, Grounds & Additions – Reduced this year. We wanted to take a good look at the needs of the station, possibly adding Turnout room, better laundry room for the students, and a better plan for the front office.

4010 – New Equipment -Chapin

4011 – Personnel Protective Clothing – reduced because of the purchase this year.

4015 – Miscellaneous Equipment – decreased, but purchasing radios and hydraulic pump

4030 – Office Equipment – Replacing tables in classroom, office furniture for the new positions and existing offices.

5000 – Contingency & Transfers to Reserve Funds –

5000 – Building Reserve Fund - \$135,500 will be transferred into this fund from the General Fund. For future repairs of the aging building.

5010 Equipment Reserve Fund -\$185,500 will be transferred into this fund from the General Fund. For future needs. Chief plan is to increase this next budget.

5020 – Contingency – Increase to \$125,000, we 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 \$528,021. 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 – Project for the building reserve fund: interior station dorrs, front parking lot paving, underground storage tank decommissioning and remodel.

EQUIPMENT RESERVE FUND – Projects/ purchases for the equipment fund: command truck replacement, replace burn box, light rescue and uncommitted of \$44,869.

Page 20 is summary of the budget.

Questions from the Budget Committee:

Becker asked about the temporary Captain Training Officer to fill a void from a vacancy and why it was not just backfilled. Chief Griffin responded we created this temporary position because of a medical issue and we were not sure what the outcome was going to be.

Becker also asked if the new part-time firefighter position. Does this mean someone one will be at the station for a certain number of hours per day guarantee? Chief Griffin replied, exactly, we are trying to look to the future and our expected growth. Starting with a part-time firefighter to cover times when we can use some help to get trucks out the door quicker. Also, to have someone help with projects around the station, apparatus maintenance, etc. Becker inquired about the schedule for this firefighter. Not currently, we are looking into the best options for coverage.

Becker asked about the Light Rescue. Have the numbers been run on the return on investment for the Light Rescue? Chief Griffin responded not that he knows. But the lifespan of these trucks in 20 years of frontline service and the acquisition cost with the outfitted as we need, should be about \$400,000 as opposed to a million-dollar fire truck and the pumpers are \$4 million. Then there is the fuel, and maintenance savings. The research we have done this make the most sense and gives us the best flexibility with our volunteers. This is not a truck that fights fires. This truck is for the medical calls. Chapin added that the box that sits on top of the chassis can be mounted on a new chassis. Also, the training to have qualified people will be easier and quicker. There are certain certifications to become a pumper operator and the training is extensive.

Harmon asked if the apparatus must be in operation prior the end of the fiscal year or the funds have to be approved? Chief Griffin responded, no, the Light Rescue does not have to be operations by the end on the 2024-25 fiscal year. We of course would like it to be.

Harmon also asked if there was an upkeep cost if there was a delay in the delivery. Chapin answered, there in now only weekly price guarantees for the price quotes.

Harmon asked, if the quote comes in and it is more than budgeted and is there a cushion with the \$400,000 budgeted? Chapin replied, the committee is meeting soon, and these are some of the questions that we be asked. There is a cushion with this \$400,000 amount. We have chosen a Ford because of the new EPA Laws and Fords comply.

Soto asked if the goal is to hire the students as a full-time firefighter, since you are investing money into training these students? Griffin answered, we would love that, but we would not be able to hire that many nor could we compete with the wages of other departments.

Becker asked if the district looks for grant for upgrading with money saving items, an example; putting the lights on timers, LED light bulbs etc. Even having Central Electrical Training Center work with the district to upgrade the electrical. Chief Griffin replied, He will go and ask the new director of training person at there. We have done a few things in the bays we have motion sensors for the lights, and it works very well. We have also been replacing light. We do look for other grants. We have applied for few grants but were denied.

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 2024-25 fiscal year at the rate of \$2.5739 per \$1,000 of assessed value (permanent tax rate) for operating purposes in the General Fund. Harman seconded the motion, and upon unanimous vote, it passed (8-0).

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

Motion: Harmon moved that the Budget Committee of the Tangent Rural Fire Protection District approve the proposed budget for the 2024-25 fiscal year in the amount of \$3,163,237 and recommendation to the board for adoption. Soto seconded the motion, and upon unanimous vote, it passed (8-0)

2024-25 TRFPD Budget Committee Meeting

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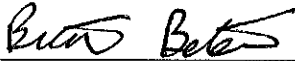
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President Meyer adjourned the meeting at 8:07 p.m.

Minutes submitted by Denny Conrad

Office Administrator

APPROVED BY:



Brian Becker, Budget Committee Secretary

6-12-24

Date



Chris Meyer, Board President

6-12-24

Date