

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

Budget Committee Citizens: Brian Becker
 Matthew Grill
 Mike Harmon
 Laurie Henderson
 Elaine Soto

Budget Committee BOD: Chris Meyer – President
 Paul Strombeck – Vice President
 Scott Richards – Secretary
 John Dunn
 Bruce Riley

Staff: Chuck Chapin – Interim Fire Chief
 Denny Conrad – Office Administrator

Vice President Strombeck called the meeting to order at 7:04 p.m.
This meeting is being recorded.

I. ELECTION OF BUDGET COMMITTEE OFFICERS:

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

Action: Riley nominated Harmon (citizen member) to serve as Chair of the Budget Committee. By formal motion, Riley moved to nominate Harmon as Chair. Strombeck seconded the motion, upon unanimous vote, it passed. Harmon was elected Chair of the Budget Committee.

Action: Soto (citizen member) volunteered to accept the position of Secretary of the Budget Committee. No formal vote was required, Richards seconded and upon unanimous vote, it passed. Soto was elected Secretary of the Budget Committee.

II. DELIVERY OF FY 2025-26 BUDGET MESSAGE:

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

Budget Committee Members:

As the Budget Officer for Tangent Rural Fire Protection District, I am pleased to present to you the recommended budget for fiscal year 2025/2026.

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 were assessed a total of \$1,307,406.78 in property taxes for 2024. Based on our collection rate of approximately 94% and a 3 percent increase in property tax revenue we should receive \$1,265,830 for 2025-2026 tax year.

Included in the FY 2025-2026 fiscal year is the following grants that the district has applied for or received:

Assistance to Firefighter Grant (AFG) \$45,290.31 - Pending

Wildland Fire Staffing Grant (WFS) \$35,000 - Awarded

Total FY 2025-2026 budget includes a large cash carry over from the current year due to intended buildup of our unappropriated ending fund balance, revenues 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 cchapin@tangentfire.com.

Chuck Chapin
Interim Fire Chief and Budget Officer

III. BUDGETING PROCESS EXPLANATION:

Budget Officer Interim Chief Chapin shared the following:

Provided in front of you is a revised proposed budget. It includes an increase to the Professional Education Fund, line item #3031g to \$10500.00.

- 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 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:

Board Member Riley 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” (blue sheets pp. 12-23), 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.

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, 2024. From this taxable value, we start our budget process.

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. We have added a full-time firefighter position to augment quick response time and increase firehouse project completion.

A change in our 4000 - Capital Gains was recommended by our auditors that only single item with the value of \$5000 or more should be included in capital gains. We have moved these items under the \$5000 to 3000 – Materials/Services.

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

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 2025-26 is \$1,100,000.

1002 – Fire District Current Tax – \$1,2664,840.

1006 – Interest – \$25,000 Increased to follow the interest rates received last fiscal year

1010 - Grants – \$80,290 – We have been awarded the grant from Oregon Fire Marshall for Wildland Summer Staffing for \$35,000 and anticipate we will receive the grant Assistance to Firefighter Grant (AFG) for \$45,209.31; should we not receive this; no expenditure will be made.

1012 – State Conflagrations - \$40,000 This is for Tangent sending our people to fight the wildfires around the state. We also receive compensation for our apparatus.

Henderson asked: Why the amount of the expected Fire District Current Tax is different from in the budget letter? Chapin explained we caught that difference and believe it was a type-o but decide because it was under the amount expected, we kept the lower amount in place. To date we have taken in 105% of what was projected in last year’s current taxes budget and 186% of previous levied taxes. We feel confident in keeping that number. We are confident in the 94% collection rate for 2025-26 current taxes.

EXPENSES:

2000 – Personnel Services –

2001 – Administrative Wages – \$999,496

#2002 Fire Chief – Notice the Fire Chief wages are up considerably - \$125,662. Chapin is the Interim Fire Chief and if the Board decides to go out for a Fire Chief, this will allow the most flexibility in hiring for the position, if needed.

Henderson asked if Tangent was advertising for a Fire Chief. Not currently. Chapin is currently the interim Fire Chief until the Board decides how to move forward. Chief Griffin Retired/resigned from the position in March.

#2003D Lieutenant (Firefighter) – We are added a full-time and keeping the part-time position.

Becker asked about the increase in the Office Admin position wage. Chapin explained that the workload has increased for the OA. For example; now taking on the HR paperwork when on boarding a recruit. In the past the OA’s wage were calculated at 20 hours per week with 150 hours per year extra if needed. Conrad has hit that mark or been close to it the last two years. This also give us the opportunity to know the budget can support a full time OA if needed.

2020 – Health Insurance – Has decreased because the two new positions that were added last year, declined the insurance.

2042 – Student Firefighter Scholarships and Stipends – \$48,000 increase to 6 students. Having two student per shift. This will get more people on the truck and better response for the community.

Becker asks regarding the number of students at the station. Chapin replied, currently three students. There are 2 or 3 volunteers that are interested in the student program.

3000 – Materials & Services – Total of \$582,766

3031g – Professional Education – \$10,500. With the discussion with the Board, this was increased for two people to use. The IRS allows \$5,250 per person per year for employee’s educational expenses.

3039 – Fire Investigation – Added this line item. There have been a couple of fire that we have not had the proper equipment. This line will drop to a minimal in the future.

Grill asked what fires you needed different equipment. Chapin responded with the Linn West fire, since we did not have the right credential or equipment we need to call for outside agencies for help. There was also one out at the freeway.

3085 – Professional Services – Added two items: Scheduling Management & Agenda-Minute Management. These services are to help with the scheduling and tracking of people’s hours, comp-tie, overtime as we are growing a need for something better was in order. The Agenda-Minutes platform has drop downs for frequently use verbiage and will cut time on agenda and minutes and posting the information. We were told it would save 700 hours of work per year.

3095– Promotional – Increase by \$3,000 for the Awards Banquet. Possibly looking for a different venue.

3115- Suppression Supplies – This was increased in anticipation for the grant listed above.

3030 – Volunteers Expenses – Reduced as we moved the funds for the uniform to the New Logo line item.

3255 – Logo Change – We want to unify our logo to one. This fund is to facilitate the logo change.

3200 and below – These are the items that were moved from the 4000- Capital Gains.

4000 – Capital Outlay – Total of \$135,000

4001- Building, Grounds & Additions – Instead of added monies into the Building Reserve; there are projects that need to be taken care - Roof project and asphalt.

5000 – Contingency & Transfers to Reserve Funds –

5010 Equipment Reserve Fund - \$200,000 will be transferred into this fund form the General Fund. For future equipment replacement.

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 \$480,068. 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.

On page 22

BUILDING RESERVE FUND – A transfer of funds to the General Fund for the expenses of door project, underground tank project and the emergency well project will leave the projected beginning balance at \$127,135.

EQUIPMENT RESERVE FUND – A transfer of funds to the General Fund for the expenses of a Light Rescue and a New Command Truck will leave the projected beginning balance at \$175,891.

Page 23 is summary of the budget.

Chapin explained the background of the underground storage tank. It was never signed off by DEQ and the contractor did not complete the paperwork properly. We had to get soil samples and prove there was no contamination.

Chapin explained the well failure. The casing where the pump sits failed. It was repaired and now plan to add a pump house cover. The water has been evaluated and has passed. This did not affect the operations of the station. The Warren building has a separate well and is equipped with bathrooms and showers. It did affect having coffee in the station and the students had to use bottled water, which we already have on hand.

The Budget Committee had no further questions.

A discussion issued about the fire chief position and the process of hire within and going out for to hire for the position. Look for the right person for the job.

VI. MOTION TO APPROVE THE AD VALOREM PROPERTY TAX RATE FOR FY 2025-26:

Motion: Dunn moved that the Budget Committee of the Tangent Rural Fire Protection District approve property taxes for the 2025-26 fiscal year at the rate of \$2.5739 per \$1,000 of assessed value (permanent tax rate) for operating purposes in the General Fund. Harmon seconded the motion, and upon unanimous vote, it passed.

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

2025-26 TRFPD Budget Committee Meeting

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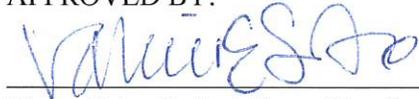
Motion: Strombeck moved that the Budget Committee of the Tangent Rural Fire Protection District approve the proposed budget for the 2025-26 fiscal year in the amount of \$3,027,356 and recommendation to the board for adoption. Dunn seconded the motion, and upon unanimous vote, it passed.

The term for the Community Members of the Budget Committee is over this year. Soto and Grill both agreed to be on the Budget Committee for the next 3-year term. The Board and staff thanked them for their service.

Vice President Strombeck adjourned the meeting at 7:58 p.m.

Minutes submitted by Denny Conrad
Office Administrator

APPROVED BY:



Elaine Soto, Budget Committee Secretary

5/14/2025

Date



Paul Strombeck, Board Vice President

5-14-2025

Date