

**Mosier Fire District**  
**Budget Committee Meeting**  
**April 21th, 2022 6:00PM**  
By Zoom

Budget Committee: Phil Evans, Kris McNall, Todd Reeves, Joanne Rubin, Tim Hudson, Joe Sacamano, Barb Ayers  
Staff: Mike Renault  
Public: None

The meeting began at 18:10 after some effort to find people who had not joined the meeting.

No public comment.

Chief Mike Renault asked the committee whether anyone had any questions about the budget message; there were none at that time. Later, Barb asked about the Joint Use Facility/Mosier Center ownership and the Business Oregon Loan. This topic will be discussed in greater depth at the next meeting.

He then began with the LB30 form, which is part of the budget for the General Fund. This year, he has changed the categories for the General Fund budget. First, the historical data was shown. Comments and suggestions for "pencil sharpening" are noted below. For many of these comments, Mike argued that we only have to get this correct amount for all of Materials and Services. However, the consensus of the board was that they need enough detail to perform their oversight function.

- 1) The health insurance historical amount was questioned. There was debate about whether it was accurate, although health insurance premiums have gone up. TODO: check the number in the audit.
- 2) There are some arithmetic errors that will be corrected in future versions.
- 3) A few numbers need to be corrected in historical data based on audit numbers.
- 4) It was suggested to combine the Oregon workers benefit with unemployment insurance lines as the former is small.
- 5) Kris had comments about workman's comp; she stated that she will need to go back to the audits to check the numbers.
- 6) Mike has budgeted a COLA of 7% for himself. Kris asked if the decision of whatever the pay increase will be is a board decision and that fact was confirmed. Historically, the Chief has gotten a raise or a COLA each year.
- 7) The budgeted PERS number is too low, given that the district has agreed to pay both sides of Mike's PERS.
- 8) The accrued vacation number is high. Mike's position is that he didn't get a chance to take vacation during Covid so he should be paid out everything above 200 hours. There was significant disagreement from committee members about whether this was an

appropriate action, given that Mike's contract only allows vacation accrual to 200 hours. The board will need to review Mike's contract and discuss.

- 9) The total amount for Personnel is much higher—almost \$20,000—than shown on the form and the arithmetic needs to be corrected. Barb noted that if Personnel is that much more expensive it will impact what the district can spend on M&S.
- 10) Regarding Legal and Audit, there was concern that the amount would be more as we will need a full audit for 2022-23 if we build the JUF.
- 11) The budget is missing a line item for Contracted Services.
- 12) There was discussion about contracted services, digital access, and dues and subscriptions. Given the confusion, it would be useful to create a list of what services currently go into each of these line items and how much they cost.
- 13) The district is over budget this year for Dues and subscriptions and that line item should be increased.
- 14) There was significant discussion about the \$35,000 line item for Vehicles. Several members of the committee asked to have fuel and maintenance separated into separate line items. Mike argued that we could always request additional reports but some felt that was insufficient.
- 15) The "Equipment" line is for repairs and testing of equipment such as small motors, chain saws, generators, ladder and hose testing, etc. It was suggested that the line item be expanded to be Equipment - Repairs and Testing
- 16) Likewise "Buildings" could be "Building Repairs and Maintenance"
- 17) Vehicle Insurance—check the history, possible miscodings, is the amount high enough?
- 18) Training has been combined this year into a single line item for all volunteer and chief training. Todd stated that he would like to be able to see more detail in the Quickbooks reports, but is fine with a single budget line item. Joanne said we would get detail in the Chief's reports, Kris said it would come for us seeing each invoice properly coded.
- 19) Various spelling errors and typos will be corrected.
- 20) Regarding EMS and Fire Equipment, Mike says that he renamed the "supplies" category so that he could e.g. purchase a nozzle from this category. Kris questioned whether we needed to track the difference since some things get depreciated and other things don't. She said she would ask the accountant. Mike pointed out that he would only be buying a few items this way.
- 21) The Not Allocated sheet on the LB30 will need to be updated and reviewed once the numbers have been finalized. It was not reviewed at this meeting.

There was some discussion about other funds, but none were reviewed carefully. The Giswold Bequest fund was discussed briefly. Kris proposed using it for outfitting the MFD volunteer and chief's space within the JUF; Mike said we need to check whether we had already decided to use it some other way within the JUF.

Kris stated that the board had committed \$915,000 to the JUF which has to be approved by the budget committee. That money, and its sources, will be discussed at the next meeting. Kris pointed out that we have some accounting errors in our prior years data; Mike said he would work with her to sharpen the pencil.

At that point two people had left so there was no longer quorum. Barb asked some informational questions about the JUF. She is concerned about ownership and the district's investment. Kris mentioned that she is concerned about the district and city needing to have hard conversations about running the JUF, but that concern is beyond the scope of the budget committee. Barb said that she needs to understand what the district will get for its investment. Kris and Todd encouraged Barb to submit written comments to the JUF meeting on May 3. Todd pointed out that the next cost estimates will be available at that meeting.

The next budget meeting will be on Tuesday April 26, 2022 at 6:00 PM. The Budget Committee will discuss a possible tax increase and allocating the \$915,000 to Mosier Center construction that has been approved by the board.

The meeting adjourned at 19:41