

**CASCADE RURAL FIRE PROTECTION DISTRICT
COMMISSIONER'S MEETING MINUTES
May 11, 2023**

Commissioner Larry Scarborough called the commissioner's meeting of the Cascade Rural Fire Protection District to order at 5:39 p.m. at the 109 East Pine Street Fire Station.

The following Cascade Rural Fire Protection District officials were present: Commissioner Larry Scarborough, Commissioner LaDawn Saxton, Commissioner Mike Arnold, Fire Chief Steven Hull, Emergency Medical Services Director Keri Rueth, and Secretary / Treasurer Pam DeChambeau.

Mike Arnold made a motion to approve the agenda as presented, and LaDawn Saxton seconded the motion. Motion carried.

John Russell with Zwygart John & Associates presented the report on audited basic financial statements and supplemental information for the year ended September 30, 2022. Reported the financial statements present fairly, in all material respects, the financial position of the District, a clean audit opinion. Reviewed the balance sheet and reported the total assets to total debt ratio is 25:1 and reported that is a strong position. Reviewed the unrestricted fund balance. Compared the cash balance to total expenditures for the year and reported six months of reserves on hand, and reported that is a minimum to be comfortable. Reviewed the income statement and reported more expenditures than revenues in the amount of \$173,234 which was spent from fund balance. Reviewed the cash and investments notes to the financial statements and reported all cash is covered by Federal Deposit Insurance Corporation (FDIC). Reported, regarding recent bank failures, so far FDIC is covering all deposits, even in excess of the \$250,000 per depositor FDIC limit. Reported the people investing in the bank itself have been hurt by the bank failures, not the people depositing funds there. Reported on the \$574,384 invested in the Local Government Investment Pool, and reported the Local Government Investment Pool is a low risk and a good place to have excess cash. Reported on recognizing \$65,000 is not expected to be collected from accounts receivable from customers for ambulance and medical services. Reported this allowance for doubtful accounts is estimated using a percentage of accounts receivable more than 90 days past due. Reviewed paying the Idaho First bank loan to finance the purchase of a fire engine in full early. Reviewed the available credit in use for the Shell credit cards used to purchase fuel. Reviewed the budget to actual figures and reported more was received in revenues than was expected and total expenditures were less than the budgeted amount. Reported the audit reviewed internal controls and the policies and procedures, and reported no major weaknesses that needed addressed were found. Mike Arnold made a motion to accept the report on audited basic financial statements and supplemental information for the year October 1, 2021 to September 30, 2022, prepared by Zwygart John & Associates, as presented, and Larry Scarborough seconded the motion. Motion carried.

LaDawn Saxton opened the public hearing and stated the hearing was to consider public comments on the amendment to the budget for the fiscal year October 1, 2022 to September 30, 2023. Stated the reason for the amendment is for a payment received in lieu of taxes from Valley County in the amount of \$250,000 for the contract to provide emergency medical services. Stated the notice of the public hearing was published in The Star-News on May 4, 2023. Stated no members of the public were present and no written correspondence has been received commenting on the proposed increase. Reported the amendment will increase the contract services - VCEMS District revenue line item \$250,000, and will increase the gross wages expenditure line item \$50,540, the payroll taxes & pension plan expenditure line item \$10,064, and the capital improvement expenditure line item \$189,396. The amended budget was reviewed. LaDawn Saxton closed the public hearing.

Pam DeChambeau reported a correction on page two, last paragraph, first sentence to, in the amount to \$1,275, not \$275.00. LaDawn Saxton made a motion to approve the minutes of the April 13, 2023 regular Commissioner's meeting as amended, and Mike Arnold seconded the motion. Motion carried.

LaDawn Saxton made a motion to approve the Treasurer's Report and payment of the bills dated May 11, 2023, and Mike Arnold seconded the motion. Motion carried.

UNFINISHED BUSINESS:

Steven Hull reported on receiving a spreadsheet of information to calculate the average assessed value of homes within the fire district. Reported the average home value in the fire district is \$431,108, within the City of Cascade \$298,885, and within the rest of the fire district boundaries \$475,611, with a total number of properties of 2,061. Reported the Valley County Development Impact Fee Advisory Committee met and approved all three Fire District's Capital Improvement Plans. Reported the next steps are to present for approval to the Valley County Commissioners and the Valley County Planning and Zoning Commissioners. Reported on meeting with the Valley County Commissioners to recommend dissolving the current emergency medical services district and forming a new emergency medical services district to obtain a tax levy rate of .04 percent with the ability of a tax levy rate of .06 percent with a two-thirds super majority vote. Reported the Valley County Commissioners would not be the board of the new emergency medical services district. Reported forming a new emergency medical services district requires a simple majority vote. Reported the current tax levy rate of the emergency medical services district is .012 percent and the maximum statutory tax levy rate .04 percent.

Keri Rueth reported on passing the on-site inspection with no issues for the renewal of the State of Idaho Emergency Medical Services Agency license. Reported on attempts to contact an emergency medical services patient regarding a past due billing for incident 22-184 in the amount of \$1,275.00. Mike Arnold made a motion to send the past due emergency medical services billing for incident 22-184 in the amount of \$1,275.00 to the collection agency, and Larry Scarborough seconded the motion. Motion carried.

Larry Scarborough reported Idaho First Bank is not able to pay as much in interest as the Local Government Investment Pool without investing in a nineteen (19) month certificate of deposit.

NEW BUSINESS:

Steven Hull reported nineteen (19) incidents for the month of April 2023, and reported the average for April is twenty-two (22) incidents. Reported on attending a preseason wildland fire meeting with Larry Scarborough in Donnelly. Reported Boise National Forest, Payette National Forest, Southern Idaho Protective Association, Cascade, Donnelly and McCall Fire Departments, and the Valley County Sheriff's Office were in attendance. Reported on the after action review of the 4 Corners Fire and correcting processes and procedures for the second evacuation. Reported on learning the change of protection responsibilities for Southern Idaho Timber Protective Association and Boise National Forest. Reported on closest agencies responding and reported on the change of dispatching centers for the forest. Reported on the five day Rope Technician course held in McCall and taken by Steve Rosenfeld and Tori Sims and reported Steve and Tori will hold the training for the rest of the staff. Reported a Community Barbeque this Saturday, May 16, from 1 p.m. to 4 p.m., at Trinity Pines Camp and Conference Center, sponsored by Perpetua Resources and the Cascade Chamber of Commerce, to offer more information about the elections being held Tuesday, May 16. Reported on going to the Community / Senior Center for lunch once a week and offering blood pressure checks. Reported on attending the Friday dinners at the American Legion and on answering questions from community members. Reported on stating the facts about dealing when shorthanded. Reported on telling the story of where the department is and where it would like to go. Reported if the May 16, 2023 election is successful, the \$650,000 increase in property taxes will be available to certify with Valley County in September 2023, so will be available for the 2023-2024 budget year. Reported on receiving another anonymous donation in the amount of \$10,000. Discussed earmarking the donation for training.

Keri Rueth announced Steve Rosenfeld was hired to fill the Firefighter / Emergency Medical Technician full-time open position. Reported the Drug Enforcement Administration scheduled a random inspection for next Thursday, May 18, which is a requirement of the controlled substance registration certification. Reported on the Cascade Medical Center donating a ventilator valued at \$2,500.

Steven Hull reported Steve Rosenfeld is working with the Cascade Fire Community Fund to do a fundraiser event for the burnout fund. Steve Rosenfeld reported the event will be motorcycle rodeo games on Saturday, June 10, 2023 at the Valley County Fairgrounds and there will be vendors, sponsors, and a band from Nashville, Tennessee.

Mike Arnold made a motion to approve the agreement to provide adequate fire protection for real and personal property located at 9734 Moore Drive, for Jason and Jeanne Wendland, for the period January 1, 2023 to December 31, 2023, in the amount of \$213.12, and Larry Scarborough seconded the motion. Motion carried.

LaDawn Saxton made a motion to approve to amend and increase the 2022-2023 budget for a payment received in lieu of taxes from Valley County in the amount of \$250,000 for the contract to provide emergency medical services, and Larry Scarborough seconded the motion. Motion carried.

Larry Scarborough reported he attended the interviews for the new hire and all six applicants were very impressive and well qualified, and that made the decision extremely difficult.

There being no further business, the commissioner's meeting of the Cascade Rural Fire Protection District adjourned at 6:23 p.m.

Respectfully submitted,



Pamela J. DeChambeau
Secretary/Treasurer

Approved:



Larry V. Scarborough
Chairperson