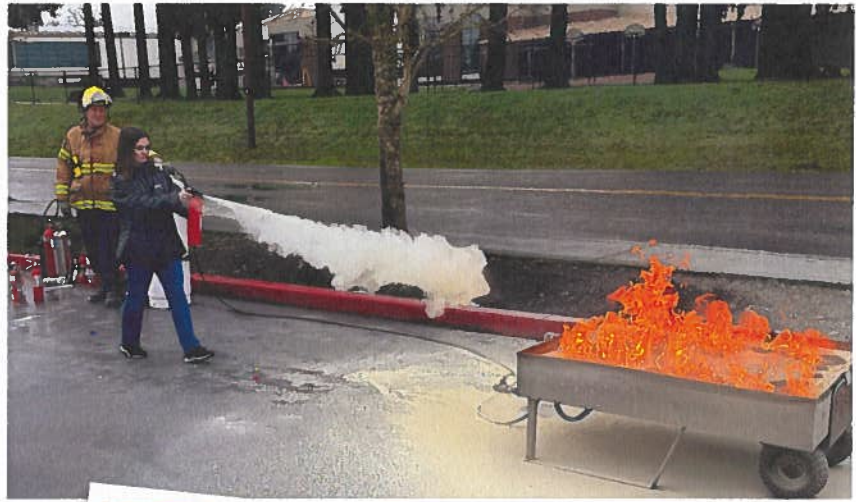




ADOPTED BUDGET

2024-2025

Scappoose RFPD





BUDGET MESSAGE FOR FISCAL YEAR 24/25

On behalf of the Fire District board, administrative, and response staff, we are pleased to provide this proposed balanced budget to our community. Our staff has worked hard to compile the most accurate representation of how the received tax revenue and additional revenue streams will be used in the best interest of the 15,000 people the District serves.

An annual challenge we are confronted with is the process in which we forecast tax revenue from one year to the next. The Columbia County Assessor provides the tax revenue estimates prior to updating property assessments. As a result, the actual amounts received will vary somewhat from the budget. Approval of this budget does not guarantee a particular expenditure. The Fire District consistently prefers to be frugal and not spend budgeted funds if needs or conditions change. We are continuing through our 2021-2026 strategic plan that will include several community meetings to seek input on the future of the organization and a bond proposal for November 2024.

The budget committee reviews this document, and, if a majority of the committee agrees, revises the proposed budget if an item(s) is identified that needs to be considered. The committee must balance each fund and approve the budget. The Board of Directors cannot increase expenditures in a fund by more than 10% without a supplemental budget.

GENERAL INFORMATION

The district responded to 2,284 emergency incidents during 2023. This was a 1% decrease from the previous year. Medical calls average almost 75% of the emergency calls. This is the third year of the 5-year operational levy from July 1, 2021, through June 30, 2026. In November 2021, the community voted for a new five-year levy at a rate of \$1.99 per thousand of assessed value. The additional financial resources enabled the district to hire three more paramedic firefighters, have two ambulances 24/7, and provide resources, save for the replacement of firefighting, medical equipment, and apparatus to respond to the ever-increasing demand for services.

BUDGET HIGHLIGHTS

GENERAL FUND RESOURCES RECEIVED

Tax Turnover 2024/25 -We expect to receive 90% of Multnomah and Columbia Counties' estimated property tax. The estimated assessed valuation is \$1.5 billion.

The forests continue to be dangerously dry. The current high frequency of conflagrations is often described as "the new normal." Accordingly, the District has budgeted for both revenue and related expenses. Additionally, overlapping emergency calls have also become the new normal for us.

GENERAL FUND PERSONNEL SERVICES

Scappoose Fire has 25 full-time staff positions. There are 15 career firefighters, two daytime paramedics/firefighters, one community paramedic, one daytime lieutenant, one part-time battalion chief, one member outreach position (formerly Recruitment and Retention), two admin staff, and three chiefs. The budget includes a 2.5% increase in the cost of living.

GENERAL FUND MATERIALS AND SERVICES

As our emergency response apparatus and buildings get older, maintenance needs increase. The cost of doing business and the number of emergency incidents continue to rise. We are still hoping to update part or all of the HVAC system, which led us down the path to a 2024 November bond proposition. Over the last three years, we have replaced the roof on two of our outlying stations, and on one of the 28-year-old fire engines we had to expend \$20,000 to replace all the degraded plumbing. We are continuing to provide additional maintenance to our three outlying stations and bring much-needed high-quality training to the district. With Emergency Medical Services (EMS) accounting for over 70% of our requests for service, significant attention is being dedicated to using our record management system to assist us with data-driven decisions.

GENERAL FUND CAPITAL OUTLAY

The funds for Capital Outlay purchases are budgeted at \$90,000. These funds will be dedicated to upgrading our outdated tap-out system for station alerting, replacing the bunker gear extractor (washing machine for expensive bunker gear), training prop equipment, and LifePaks.

GRANT FUND

The district has applied for numerous grants. Some have a reasonable likelihood of success, so they have been included in the budget at \$113,350 to avoid delays in implementation after any notices of award are received. The SAFER grant accounts for \$103,350 of this total.

RESERVE FUNDS

The Real & Personal Property Reserve Fund accumulates funds for major purchases such as a fire engine suitable for both structural and wildland fires. Half of the fleet is over 25 years old. We are quickly reducing this number this year with the anticipated arrival of a new fire engine and water tender, replacement of our pickup/snowplow, duty officer vehicle, and squad (Suburban). While we acquired a 90% match grant from the Assistance to Firefighters grant program, we still need to plan for future fire engine purchases as the costs are soaring to nearly \$900,000. Due to the age of the station and the need to renovate and add an annex storage building, we have been trying to save to help defray that overall project cost. Our current 24/25 budget plan has us dedicating at least \$400,000 to this fund for future apparatus replacements and building renovation.

We hope this budget information is helpful and informative. Overall, we are looking at this year as the start of a concerted effort to start catching up on replacement schedules that have been missed over the years. With supply chain issues and inflation, the District must plan and prepare for the future. Should you have questions before the May 9th budget meeting or have ideas to assist the District in the budget process, please feel free to contact me at 503- 543-5026 or jpricher@srfd.us.

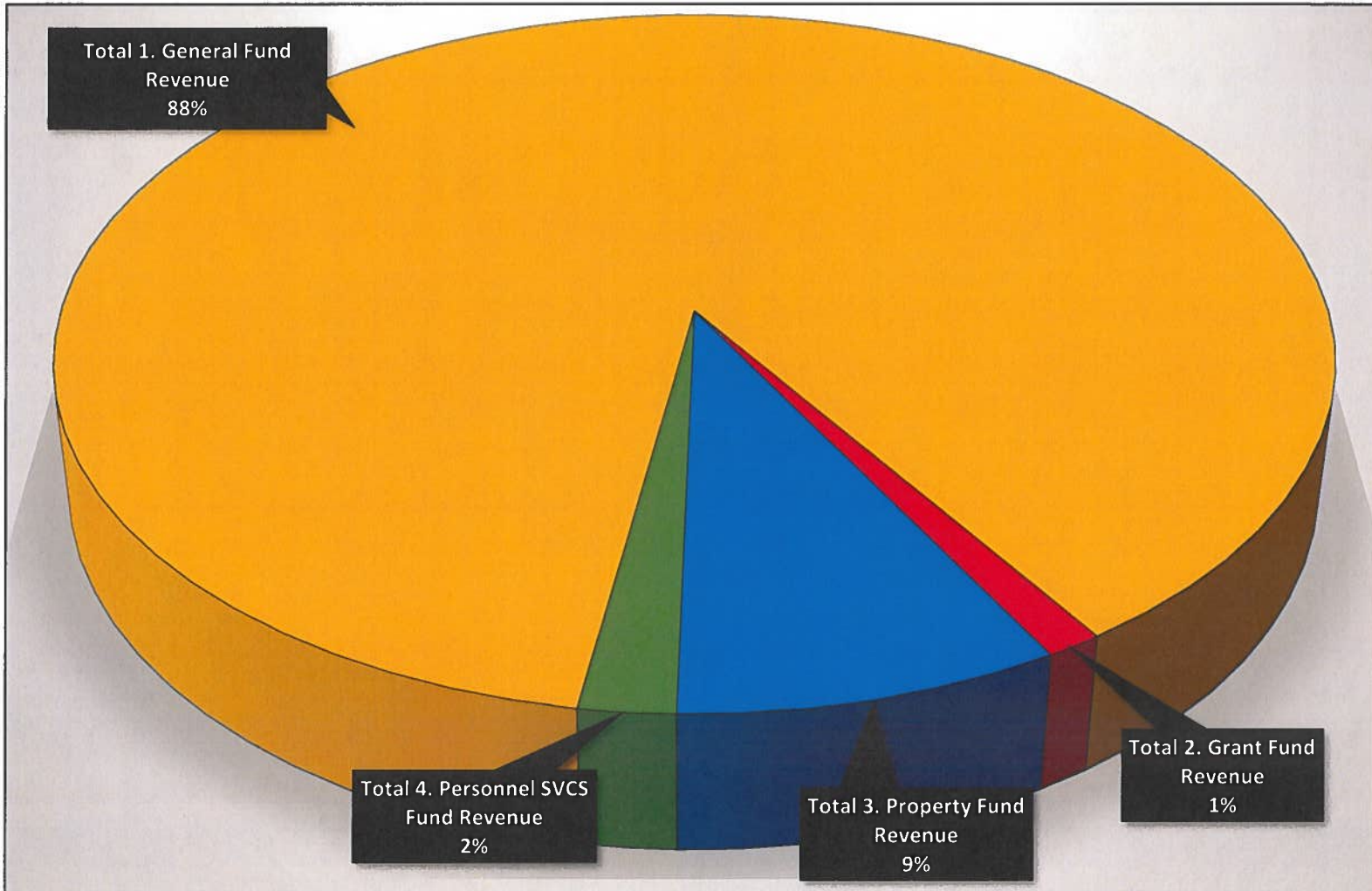
Respectfully submitted,



Jeff Pricher
Fire Chief and Budget Officer

All Revenue Funds

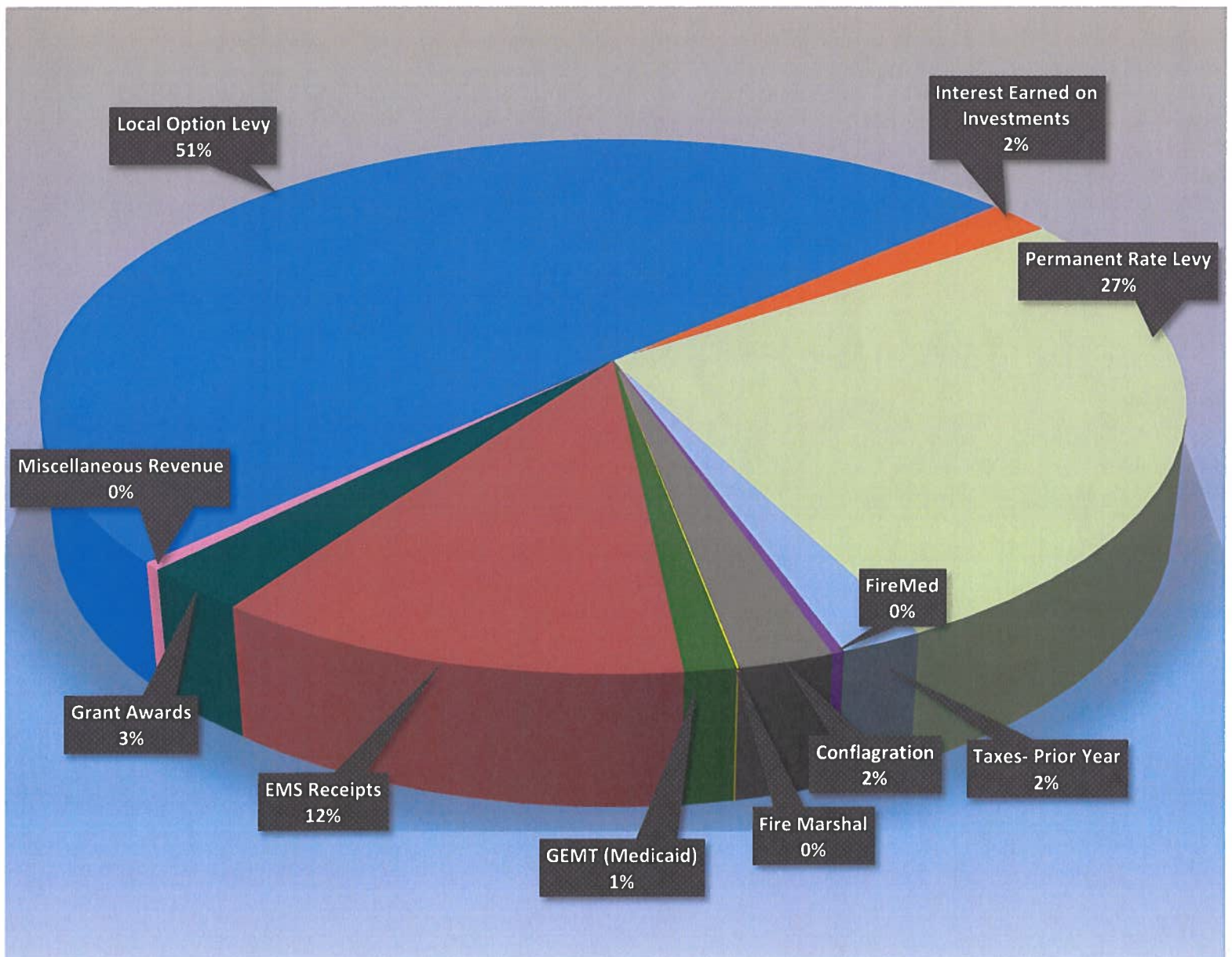
Total 1. General Fund Revenue	\$8,888,800.02
Total 2. Grant Fund Revenue	\$126,729.66
Total 3. Property Fund Revenue	\$854,221.27
Total 4. Personnel SVCS Fund Revenue	\$214,152.46



a/o March 31, 2024

General Fund Revenue

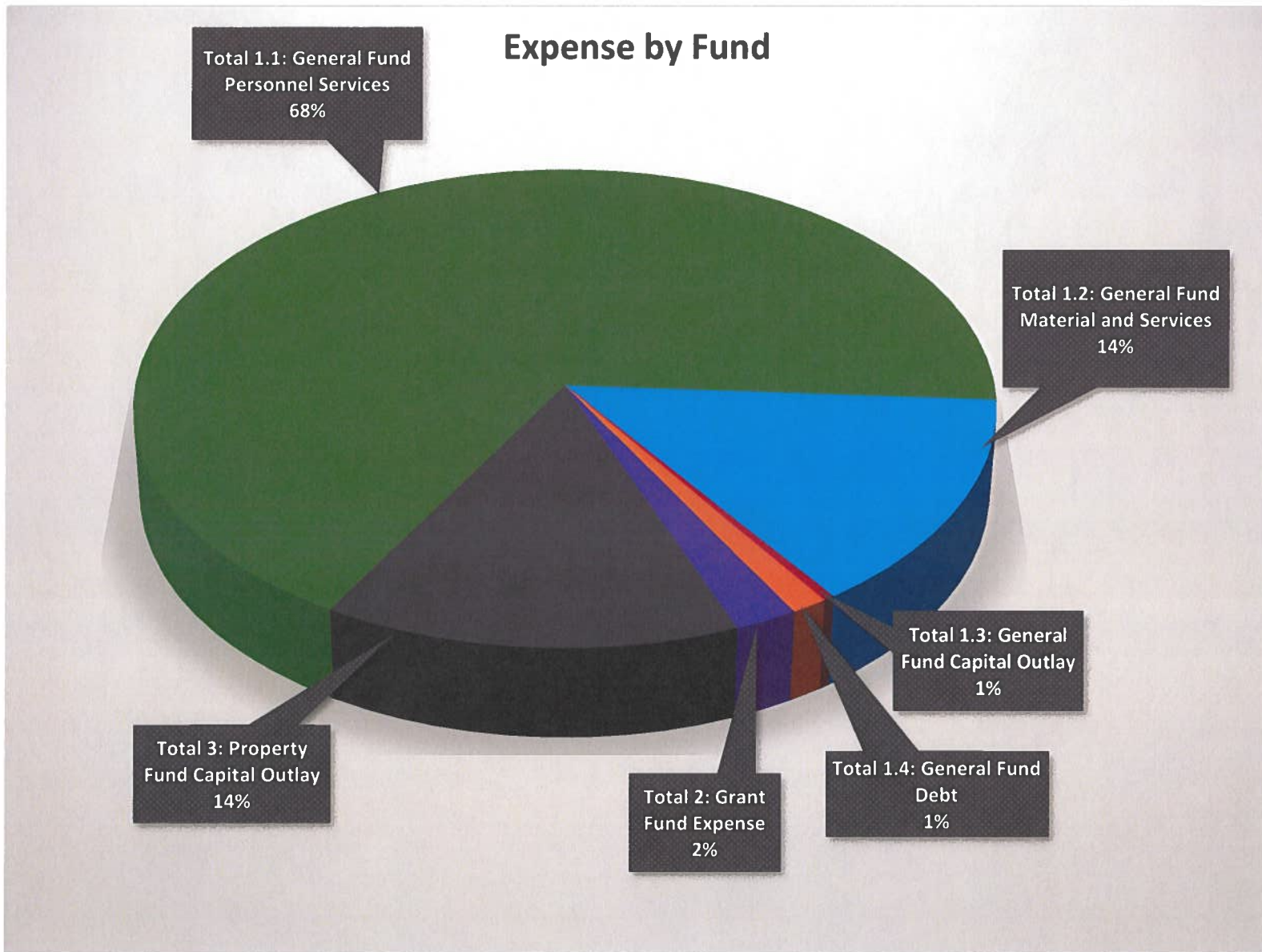
FireMed	\$ 17,895.00
Conflagration	\$ 139,267.66
Fire Marshal	\$ 2,719.17
GEMT (Medicaid)	\$ 74,962.11
Gas Royalties	\$ -
EMS Receipts	\$ 694,415.87
Grant Awards	\$ 162,309.61
Miscellaneous Revenue	\$ 28,035.48
Local Option Levy	\$ 3,046,799.10
Interest Earned on Investments	\$ 127,013.39
Permanent Rate Levy	\$ 1,619,864.31
Taxes- Prior Year	\$ 120,532.20
Total w/o Beginning Cash on Hand	\$ 6,033,813.90



a/o March 31, 2024

Expense by Fund

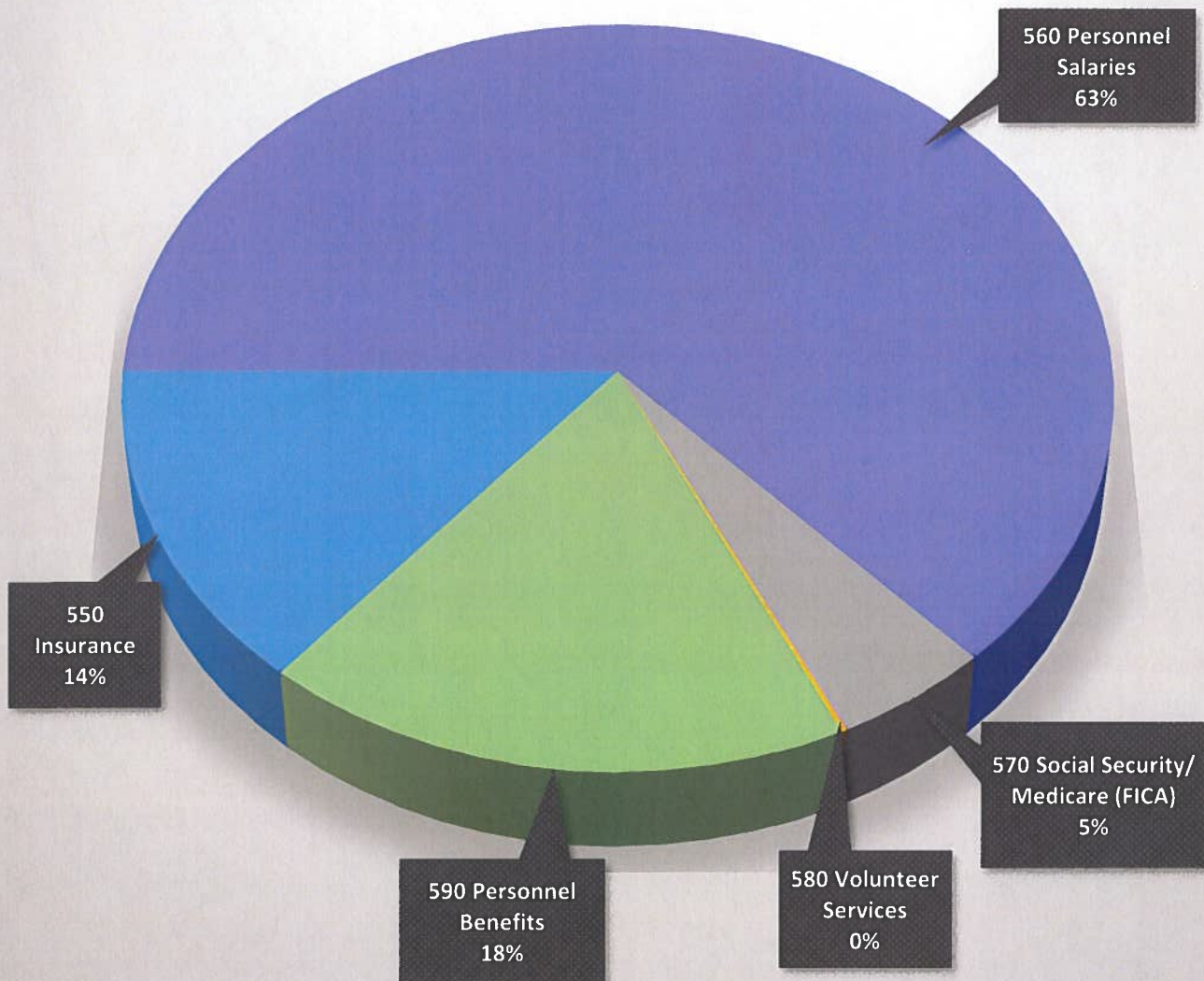
Total 1.1: General Fund Personnel Services	\$3,494,491.52
Total 1.2: General Fund Material and Services	\$739,223.14
Total 1.3: General Fund Capital Outlay	\$19,973.99
Total 1.4: General Fund Debt	\$63,652.72
Total 2: Grant Fund Expense	\$111,363.06
Total 3: Property Fund Capital Outlay	\$739,472.92
Total 4: Personnel SVC Fund Expense	\$0.00
	\$5,168,177.35



Personnel Services

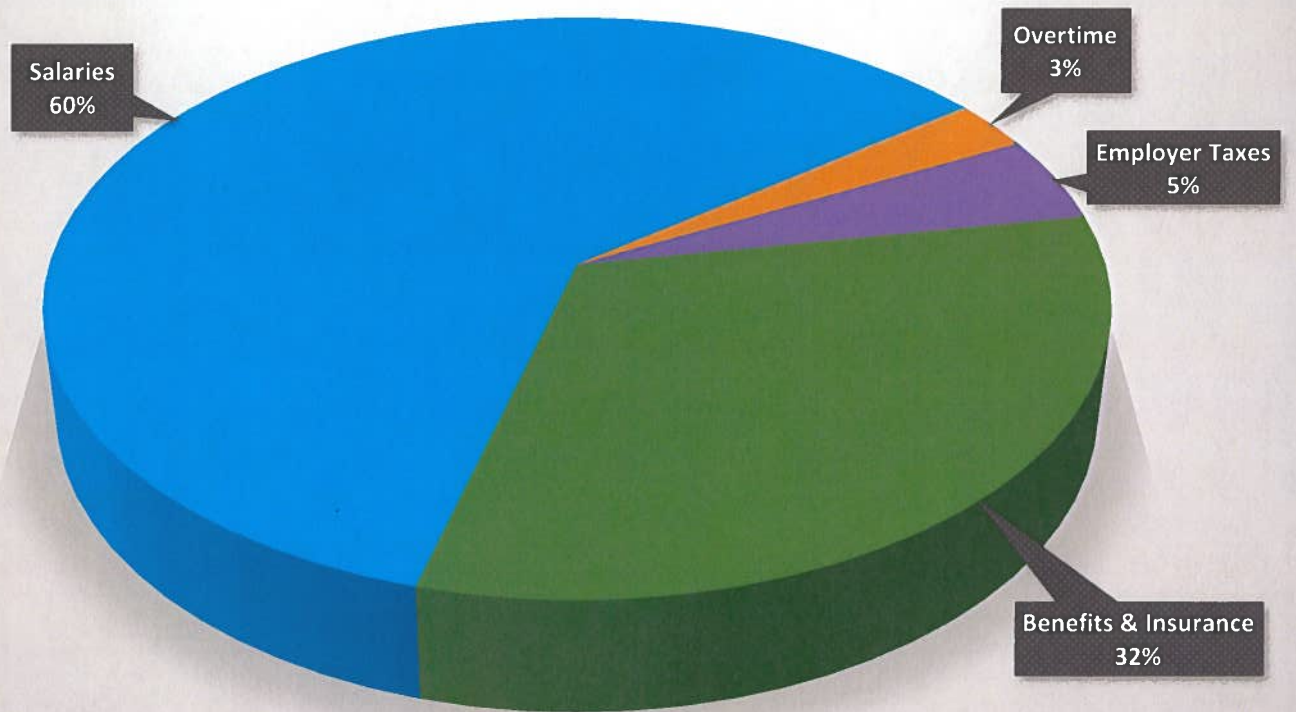
550 Insurance	\$486,426.95
560 Personnel Salaries	\$2,200,833.17
570 Social Security/ Medicare (FICA)	\$169,478.92
580 Volunteer Services	\$4,655.87
590 Personnel Benefits	\$633,096.61
Total Personnel SVCS	\$3,494,491.52

Personnel Services



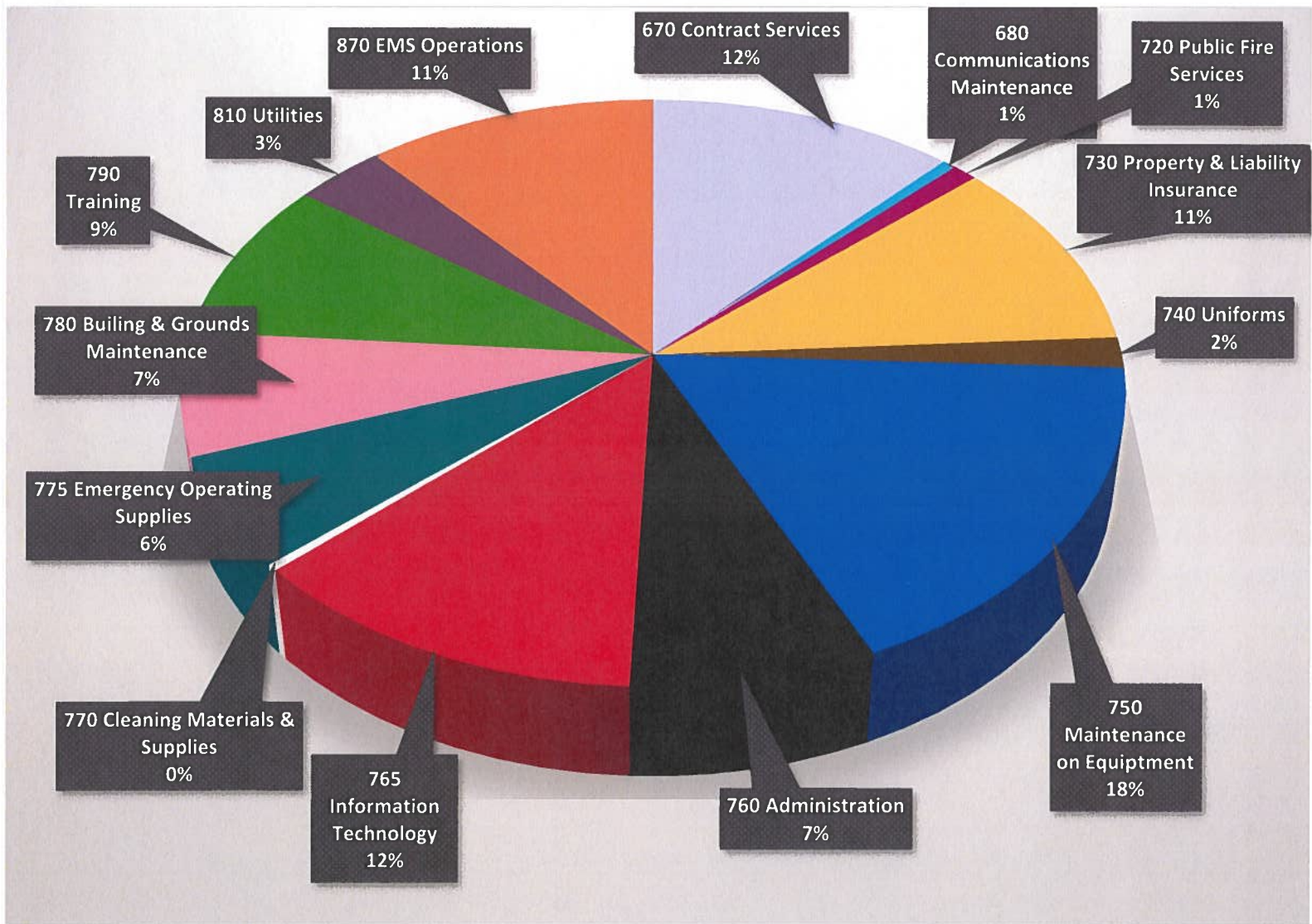
Payroll March 2024

Benefits & Insurance	\$128,649.25
Salaries	\$243,551.25
Overtime	\$11,109.68
Employer Taxes	\$19,115.32
Total Payroll:	\$402,425.50



Materials and Services

670 Contract Services	\$ 87,807.07
680 Communications Maintenance	\$ 3,886.49
720 Public Fire Services	\$ 7,080.77
730 Property & Liability Insurance	\$ 78,834.00
740 Uniforms	\$ 12,461.15
750 Maintenance on Equipment	\$ 129,400.82
760 Administration	\$ 55,079.98
765 Information Technology	\$ 91,829.41
770 Cleaning Materials & Supplies	\$ 2,653.63
775 Emergency Operating Supplies	\$ 44,615.92
780 Building & Grounds Maintenance	\$ 50,086.70
790 Training	\$ 65,942.51
810 Utilities	\$ 25,871.42
870 EMS Operations	\$ 83,673.27
Total:	\$ 739,223.14



**SCAPPOOSE FIRE DISTRICT
BUDGET COMMITTEE MEMBERS - 2024**

	<u>Board of Directors</u>		Position
David Sorenson 57149 Mollenhour Rd Scappoose OR 97056	503-543-6740 503-830-2725 (c) dsorenson@srfd.us	6/30/27	1
Susan Reeves PO Box 61 Scappoose OR 97056	503-789-8011 (c) sreeves@srfd.us	6/30/27	2
David Graham 32431 EJ Smith Rd Scappoose OR 97056	503-543-6768 503-475-3081 (c) dgraham@srfd.us	6/30/25	3
Mark Gift 54191 Dahlgren Rd Scappoose OR 97056	503-543-3757 503-781-2710 (c) mgift@srfd.us	6/30/27	4
Andy Kriek 51530 Bankston Rd Scappoose OR 97056	503-543-2770 503-312-4828 (c) akriek@srfd.us	6/30/25	5
	<u>Budget Committee</u>		
Trish Brown 54472 Dahlgren Road Scappoose OR 97056	503-543-6079 503-358-7263 Trish_Brown@orb.uscourts.gov Tmbrown11@gmail.com	1/31/26	6
David Grant 50776 Dike Rd #23 Scappoose, OR 97056	503-734-8871 Dgrantc@hevanet.com	1/31/27	7
Mary Hales PO Box 1355 Scappoose, OR 97056	971-533-3669 Scappoosehales@gmail.com	1/31/26	8
Megan Greisen 52360 Ted Bear Lane Scappoose, OR 97056	503-998-7647 megangreisen@yahoo.com	1/31/27	9
Aaron Schrotzberger 33292 SW Park Drive Scappoose OR 97056	503-320-1934 aschrotz@gmail.com	1/31/26	10



SCAPPOOSE FIRE DISTRICT

P.O.Box 625 SCAPPOOSE, OREGON 97056

Notice of Budget Committee Meeting

A public meeting of the Budget Committee of the Scappoose Rural Fire Protection District, Columbia County, State of Oregon, to discuss the budget for the fiscal year July 1, 2024, to June 30, 2025, will be held on Thursday, the 9th day of May 2024 at 7:00 P.M at Scappoose Fire Station, 52751 Columbia River Hwy, Scappoose, OR.

The purpose of the meeting is to receive the budget message and to receive comments from the public on the budget. A copy of the budget document may be inspected or obtained on or after Wednesday, May 1, 2024, at the Scappoose Fire Station, between the hours of 9:00 A.M. and 4:00 P.M. However, the District strongly encourages accessing the document on the Scappoose Rural Fire District website at www.srfd.us.

This is a public meeting where deliberations of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. This notice is also published on the Fire District website at www.srfd.us/current-year-budget.

This notice was posted on the Scappoose Rural Fire District website (www.srfd.us/budget-details) on April 12, 2024, and was also published in the May 3, 2024, edition of the Spotlight.

A public meeting of the Scappoose Rural Fire Protection District will be held on Thursday, June 13, 2024 at 7:00 p.m. at 52751 Columbia River Highway, Scappoose, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Scappoose Rural Fire Protection District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 52751 Columbia River Highway, Scappoose, Oregon between the hours of 9:00 a.m. and 4:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Maria Heath, Finance Administrator

Telephone: (503) 543-5026

Email: mheath@srfd.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2022-2023	Adopted Budget This Year 2023-2024	Approved Budget Next Year 2024-2025
Beginning Fund Balance/Net Working Capital	2,870,362	3,503,606	3,104,048
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	912,810	761,000	839,500
Federal, State & all Other Grants, Gifts, Allocations & Donations	655,531	1,075,850	611,400
Interfund Transfers / Internal Service Reimbursements	455,000	584,969	400,000
All Other Resources Except Current Year Property Taxes	228,390	162,000	203,000
Current Year Property Taxes Estimated to be Received	4,634,914	4,436,217	4,681,370
Total Resources	9,757,007	10,523,642	9,839,318

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	4,305,954	5,670,371	6,042,166
Materials and Services	980,667	1,204,961	1,182,800
Capital Outlay	424,751	1,593,686	808,352
Debt Service	63,655	63,655	0
Interfund Transfers	455,000	584,969	400,000
Contingencies	0	400,000	400,000
Special Payments	0		
Unappropriated Ending Balance and Reserved for Future Expenditure	3,526,980	1,006,000	1,006,000
Total Requirements	9,757,007	10,523,642	9,839,318

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

Name: Fire/Emergency Medical Services (EMS)	9,757,007	10,523,642	9,839,318
FTE	22.00	25.34	25.34
Total Requirements	9,757,007	10,523,642	9,839,318
Total FTE	22.00	25.34	25.34

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

The District responded to 2,284 emergency incidents during 2023. Medical calls average 75% of the emergency calls. This is the third year of the 5-year operational levy from July 1, 2021 through June 30, 2026. In November 2021, the community voted for a new five year levy at a rate of \$1.99 per thousand of assessed value. The additional financial resources enabled the District to hire three more paramedic/firefighters in order to maintain two ambulances 24/7. This also provides resources needed to save for replacement of necessary equipment, apparatus, and station expansion/renovation to respond to increasing demand for services. The District oversees the Community Paramedic funded by Columbia Pacific Coordinated Care Organization.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2022-2023	Rate or Amount Imposed This Year 2023-2024	Rate or Amount Approved Next Year 2024-2025
Permanent Rate Levy (rate limit \$1.1145 per \$1,000)	\$1.1145	\$1.1145	\$1.1145
Local Option Levy	\$1.99	\$1.99	\$1.99

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
Other Borrowings	\$61,485	\$0

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Columbia & Multnomah Counties

FORM OR-LB-50
2024-2025

- Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

☐ Check here if this is an amended form.

The Scappoose Rural Fire Protection District has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

on the tax roll of Columbia & Multnomah Counties. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

52751 Columbia River Highway

Scappoose

OR

97056

6/9/2024

Mailing Address of District

City

State

ZIP code

Date

Maria Heath

Finance Administrator

503-543-5026

mheath@srfd.us

Contact Person

Title

Daytime Telephone

Contact Person E-Mail

CERTIFICATION - You must check one box if your district is subject to Local Budget Law.

☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

PART I: TAXES TO BE IMPOSED		Subject to General Government Limits		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
		Rate -or- Dollar Amount		
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . .	1	1.1145		
2. Local option operating tax	2	1.99		
3. Local option capital project tax	3	0		
4. City of Portland Levy for pension and disability obligations	4	0		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.	0		
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.	0		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	0		

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	1.1145
7. Election date when your new district received voter approval for your permanent rate limit	7	n/a
8. Estimated permanent rate limit for newly merged/consolidated district	8	n/a

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Mixed Levy	5/18/2021	7/01/2021	6/30/2026	1.99

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
None			
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

**The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

RESOURCES

General Fund

Scappoose Rural Fire Protection District

	Historical Data			RESOURCE DESCRIPTION		Budget for Next Year 2024/2025			
	Actual		Adopted Budget This Year Year 2023/2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021/2022	First Preceding Year 2022/2023							
1	1,883,473	2,590,233	2,787,811	1	Available cash on hand* (cash basis) or	2,525,322	2,525,322	2,525,322	1
2				2	Net working capital (accrual basis)				2
3	106,094	118,305	105,000	3	Previously levied taxes estimated to be received	105,000	105,000	105,000	3
4	14,424	92,836	50,000	4	Interest	90,000	90,000	90,000	4
5				5	Transferred IN, from other funds				5
6				6	OTHER RESOURCES				6
7	-	-	0	7	Intergovernmental	0	-	-	7
8	46,212	46,028	30,000	8	Conflagration	200,000	200,000	200,000	8
9	754,476	842,922	720,000	9	EMS Receipts	800,000	800,000	800,000	9
10	38,716	8,087	1,000	10	Gas Royalties	-			10
11	4,642	3,529	1,000	11	Fire Marshal Receipts	1,500	1,500	1,500	11
12	20,241	23,346	20,000	12	FireMed	18,000	18,000	18,000	12
13	83,685	225,297	125,000	13	G.E.M.T. (Medicaid)	120,000	120,000	120,000	13
14	9,769	159,604	169,000	14	Grant Awards	178,050	178,050	178,050	14
15	14,814	43,013	20,000	15	Miscellaneous Revenue	20,000	20,000	20,000	15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	2,976,546	4,153,200	4,028,811	29	Total resources, except taxes to be levied	4,057,872	4,057,872	4,057,872	29
30			4,436,217	30	Taxes estimated to be received	4,681,370	4,681,370	4,681,370	30
31	4,336,191	4,634,914		31	Taxes collected in year levied				31
32	7,312,737	8,788,114	8,465,028	32	TOTAL RESOURCES	8,739,242	8,739,242	8,739,242	32

Requirements Summary
Allocated to a program or activity
GENERAL FUND

Scappoose Rural Fire Protection District

	Historical Data				Program Requirements for Emergency Fire and Medical Services	Budget for Next Year 2024/2025			
	Actual		Adopted Budget This Year Year 2023/2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021/2022	First Preceding Year 2022/2023							
1				1	Personnel services				1
2	561,950	672,213	814,258	2	Insurance	887,096	887,096	887,096	2
3	2,456,808	2,654,957	3,206,660	3	Personnel Salaries	3,459,550	3,459,550	3,459,550	3
4	181,368	204,668	254,986	4	Social Security & Medicare	278,043	278,043	278,043	4
5	12,537	17,973	20,000	5	Volunteer Services	37,000	37,000	37,000	5
6	478,562	741,571	1,047,055	6	Personnel Benefits	1,093,153	1,093,153	1,093,153	6
7				7					7
8	3,691,225	4,291,382	5,342,959	8	Total personnel services	5,754,842	5,754,842	5,754,842	8
9	22.0	22.0	25.34	9	Total full-time equivalent (FTE)	25.34	25.34	25.34	9
10				10	Materials & services				10
11	15,762	78,037	55,000	11	Contract Services	191,000	191,000	191,000	11
12	14,409	16,751	6,100	12	Communications Maintenance	6,100	6,100	6,100	12
13	5,169	12,551	15,000	13	Public Fire Services	14,500	14,500	14,500	13
14	61,716	67,386	80,000	14	Property & Liability Insurance	93,000	93,000	93,000	14
15	22,842	7,738	20,000	15	Uniforms	20,000	20,000	20,000	15
16	133,910	126,636	140,000	16	Maintenance on Equipment	130,000	130,000	130,000	16
17	53,303	68,422	60,000	17	Administration	65,000	65,000	65,000	17
18	94,520	109,683	115,000	18	Information Technology	120,000	120,000	120,000	18
19	3,371	5,640	5,500	19	Cleaning Materials/Supplies	5,500	5,500	5,500	19
20	52,487	81,621	100,000	20	Emergency Operating Supplies	90,000	90,000	90,000	20
21	42,253	83,691	82,000	21	Building & Grounds Maintenance	85,000	85,000	85,000	21
22	50,794	163,802	132,345	22	Training	101,300	101,300	101,300	22
23	35,728	31,840	45,000	23	Utilities	40,000	40,000	40,000	23
24	109,019	120,351	117,500	24	EMS Operations	133,000	133,000	133,000	24
25				25					25
26				26					26
27	695,283	974,149	973,445	27	Total materials and services	1,094,400	1,094,400	1,094,400	27
28				28	Capital outlay				28
29	158,804	148,942	100,000	29	Capital Outlay	90,000	90,000	90,000	29
30				30					30
31				31					31
32				32					32
33				33					33
34	158,804	148,942	100,000	34	Total capital outlay	90,000	90000	90000	34
35	4,545,312	5,414,473	6,416,404	35	Organizational unit/Activity total	6,939,242	6,939,242	6,939,242	35

Requirements Summary
NOT ALLOCATED to an organizational unit or program
GENERAL FUND

Scappoose Rural Fire Protection District

	Historical Data			Non-Allocated Requirements for Emergency Fire and Medical Services		Budget for Next Year 2024/2025			
	Actual		Adopted Budget This Year 2023/2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021/2022	First Preceding Year 2022/2023							
1				1	Personnel services - Not allocated				1
2				2					2
3				3					3
4	0	0	0	4	Total personnel services	0	0	0	4
5				5	Total full-time equivalent (FTE)				5
6				6	Materials and services - Not allocated				6
7				7					7
8				8					8
9	0	0	0	9	Total materials and services	0	0	0	9
10				10	Capital outlay - Not allocated				10
11				11					11
12				12					12
13	0	0	0	13	Total capital outlay	0	0	0	13
14				14	Debt service				14
15	57,374	59,394	61,485	15	Principal	-	-	-	15
16	6,279	4,261	2,170	16	Interest	-	-	-	16
17	63,653	63,655	63,655	17	Total debt service	-	-	-	17
18				18	Special payments				18
19				19					19
20				20					20
21	0	0	0	21	Total special payments	0	0	0	21
22				22	Interfund transfers				22
23	63,539	355,000	584,969	23	To the Real & Personal Property Reserve Fund	400,000	400,000	400,000	23
24	50,000	100,000		24	To the Personnel Services Fund	0	0	0	24
25				25					25
26				26					26
27				27					27
28	113,539	455,000	584,969	28	Total interfund transfers	400,000	400,000	400,000	28
29			400,000	29	Operating contingency	400,000	400,000	400,000	29
30			0	30	Reserved for future expenditure	0	0	0	30
31			1,000,000	31	Unappropriated ending balance	1,000,000	1,000,000	1,000,000	31
32	177,192	518,655	1,048,624	32	Total requirements NOT ALLOCATED	800,000	800,000	800,000	32
33	4,545,312	5,414,473	6,416,404	33	Total requirements for ALL programs within fund	6,939,242	6,939,242	6,939,242	33
34	2,590,233	2,854,986		34	Ending balance (prior years)				34
35	7,312,737	8,788,114	8,465,028	35	Total requirements	8,739,242	8,739,242	8,739,242	35

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
GRANTS**

Scappoose Rural Fire Protection District

	Historical Data			GRANT RESOURCES AND REQUIREMENTS			Budget for Next Year 2024-2025				
	Actual		Adopted Budget This Year 2023/2024				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2021/2022	First Preceding Year 2022/2023									
1				1	RESOURCES						1
2	34,360	51,159	51,016	2	Cash on hand * (cash basis), or			68,050	68,050	68,050	2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6	-	0	0	6	Transferred IN, from other funds						6
7	90,232	16,514	352,850	7	Grant awards			113,350	113,350	113,350	7
8		-		8							8
9				9							9
10	124,592	67,673	403,866	10	Total Resources, except taxes to be levied			181,400	181,400	181,400	10
11				11	Taxes estimated to be received			0	0	0	11
12				12	Taxes collected in year levied						12
13	124,592	67,673	403,866	13	TOTAL RESOURCES			181,400	181,400	181,400	13
14				14	REQUIREMENTS **						14
15				15	Org Unit or Prog & Activity	Object Classification	Detail				15
16	0	0	75,000	16	Fire & EMS	Personnel	Recruitment & Retention 0.5FTE	78,000	78,000	78,000	16
17		9,905	50,000	17	Fire & EMS	Personnel	Instruction & Training				17
18				18			Total Personnel Services	78,000	78,000	78,000	18
19				19							19
20	73,433	6,515	231,516	20	Fire & EMS	Materials	Contracts & Supplies for	88,400	88,400	88,400	20
21				21		& Services	grants				21
22				22							22
23	-	0	47,350	23	Fire & EMS	Capital Outlay	Uncrewed Aircraft Sys.(UAS)	15,000	15,000	15,000	23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	51,159			29	Ending balance (prior years)						29
30		51,253		30	UNAPPROPRIATED ENDING FUND BALANCE						30
31	124,592	67,673	403,866	31	TOTAL REQUIREMENTS			181,400	181,400	181,400	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-11**

This fund is authorized and established by Resolution No. 2020-01
on 1/09/2020 for the following specified purpose:

Capital Improvements

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date cannot be more than 10 years after establishment.

Review Year: 2030

Real & Personal Property

Scappoose Rural Fire Protection District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2024/2025				
	Actual		Adopted Budget This Year 2023/2024				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2021/2022	First Preceding Year 2022/2023									
1				1	RESOURCES						1
2	161,206	122,305	460,367	2	Cash on hand * (cash basis), or			300,352	300,352	300,352	2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5	850	12,287	4,000	5	Interest			4,000	4,000	4,000	5
6	63,539	355,000	584,969	6	Transferred IN, from other funds			400,000	400,000	400,000	6
7	7,399	200,000	398,000	7	Grant Income						7
8				8							8
9				9							9
10	232,994	689,592	1,447,336	10	Total Resources, except taxes to be levied			704,352	704,352	704,352	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	232,994	689,592	1,447,336	13	TOTAL RESOURCES			704,352	704,352	704,352	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	18,487	37,374	1,439,240	16	Fire/EMS	Capital Outlay	Fire Apparatus & Equipment	250,000	250,000	250,000	16
17	92,202	238,435		17	Fire/EMS	Capital Outlay	EMS Apparatus & Equipment	300,000	300,000	300,000	17
18		-	7,096	18	Fire/EMS	Capital Outlay	Miscellaneous Real Property	-	-	-	18
19	-	-		19	Fire/EMS	Capital Outlay	Building & Grounds Improvements	153,352	153,352	153,352	19
20				20			Total Capital Outlay	703,352	703,352	703,352	20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	122,305	413,783		29	Ending balance (prior years)						29
30			1,000	30	UNAPPROPRIATED ENDING FUND BALANCE			1,000	1,000	1,000	30
31	232,994	689,592	1,447,336	31	TOTAL REQUIREMENTS			704,352	704,352	704,352	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**FORM
LB-11**

This fund is authorized and established by Resolution No. 2020-01
on 1/09/2020 for the following specified purpose:

Personnel Services Liabilities

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Personnel Services

Year this reserve fund will be reviewed to be continued or abolished.

Date cannot be more than 10 years after establishment.

Review Year: 2030

Scappoose Rural Fire Protection District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS				Budget for Next Year 2024/2025			
	Actual		Adopted Budget This Year Year 2023/2024					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021/2022	First Preceding Year 2022/2023									
1				1	RESOURCES						1
2	88,209	106,666	204,412	2	Cash on hand * (cash basis), or			210,324	210,324	210,324	2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5	414	4,962	3000	5	Interest			4,000	4,000	4,000	5
6	50,000	100,000	-	6	Transferred IN, from other funds			0	0	0	6
7				7							7
8				8							8
9				9							9
10	138,662	211,628	207,412	10	Total Resources, except taxes to be levied			214,324	214,324	214,324	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	138,662	211,628	207,412	13	TOTAL RESOURCES			214,324	214,324	214,324	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	31,957	4,669	202,412	16	Fire/EMS	Personnel	Liability & Length of Service	209,324	209,324	209,324	16
17				17							17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	106,665	206,959		29	Ending balance (prior years)						29
30			5,000	30	UNAPPROPRIATED ENDING FUND BALANCE			5,000	5,000	5,000	30
31	138,622	211,628	207,412	31	TOTAL REQUIREMENTS			214,324	214,324	214,324	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

Appendix to FY 2024-2025

FTE Positions:	FTE
Fire Chief, Asst. Chief, and D/C Officers	3.2
Admin/Finance Specialists	2.14
Firefighter/EMS	15
Logistics Lieutenant	1
Member Outreach (.5 charged to Grant Fund)	1
Emerg. Resp. Tech.	2
Community Paramedic	1
 Total:	 25.34