

Proposed Budget Workbook

2025-2026

Scappoose RFPD



A preview of what is new in the FY25-26 budget:

- **The total FTE increased from 25.34 to 26.2. One (1) additional Community Paramedic position was added. The .14 seasonal administrative position was not included in the FY25-26 budget.**
- **Since 2020, the budget was developed upon the assumption of receiving 90% of the estimated assessed property taxes. The FY25-26 budget is designed with the expectation that we will receive 93% of the estimated assessed values. This is a return to the historical budget expectations used prior to 2020.**
- **As noted in Chief Pricher's budget message, this budget does not include a transfer from the General Fund to the Property Fund. Conservative estimates in revenues and expenditures between now and June 30th allowed us a balanced budget. We expect there will be a larger beginning fund balance, which is usually the case. The Board may choose to appropriate any overage in the beginning fund balance to complete a transfer during FY25-26.**

***Reminder: Local Budget Law states that budget committee members cannot get together in person, by telephone, or email before the advertised meeting to discuss the budget. All budget discussions must be held at public meetings.**

2025-2026 BUDGET MEETING

May 8, 2025, 6:00 p.m.

AGENDA

I. CALL MEETING TO ORDER

II. INTRODUCTION

Message from the Board - President Susan Reeves

A. Welcome

B. Introduction of Budget Committee Members

C. Introduction of Fire Chief/Budget Officer, Finance/Admin and staff

D. Election of Budget Committee Chair

E. Election of Budget Committee Secretary

F. Designation of recording secretary

III. REVIEW/APPROVE MEETING MINUTES FROM MAY 9, 2024

IV. PUBLIC TESTIMONY

V. BUDGET PRESENTATION – BUDGET OFFICER/CHIEF PRICHER

Reading of the Budget Message which:

A. Reminds Committee members of their Fiscal Powers:

B. Explains the tax rate needs to be certified by them;

C. Establish a maximum for total expenditures for each fund. This maximum is subject to revision which the governing body is authorized to make after the budget hearing.

VI. BUDGET COMMITTEE CHAIR

Approval of the 2025/2026 Budget by the Budget Committee (needs motion)

VII. CERTIFY THE TAX RATE

A. Approve the rate of \$1.1145 of ad valorem property taxes to be certified for collection; (needs motion)

B. Approve the rate of \$1.99 of ad valorem property tax 5-year local option levy taxes which began in 2021/22; (needs motion)

C. Approve the LB-1 Form (needs motion)

VIII. ADJOURNMENT



SCAPPOOSE FIRE DISTRICT

P.O. Box 625 SCAPPOOSE, OREGON 97056

2024-2025 Budget Committee Meeting Minutes

Attendance: Chief Pricher, Chief Marks, Susan Reeves, David Sorenson, Mark Gift, David Graham, Mary Hales, Maria Heath, Karleigh Booth, Megan Greisen, Andy Kriek, Dave Grant, Rob Anderson, FF Kriek, Lt. Heuer, FF Liebig

Virtual Attendance: Aaron Schrotzberger, Bri Brogli

Call to order: Susan Reeves called the meeting to order at 7:16 pm. Welcome, and thanks to all in attendance.

Introduction of Budget Committee Members, Budget Officer, and staff. All attendees introduced themselves.

Election of Budget Committee Chair: Andy Kriek nominated Dave Sorenson as committee chair. Seconded by Dave Grant. The motion carried unanimously.

Election of Budget Committee Secretary: Dave Graham nominated Karleigh Booth for budget committee secretary. Seconded by Mark Gift. The motion carried unanimously.

Election of the Recording Secretary: Dave Graham nominated Karleigh Booth for recording secretary, and Andy Kriek seconded. The motion carried unanimously.

Approve the meeting minutes: Review meeting minutes from the May 11th, 2023, meeting. No questions or comments. Dave Graham moved to approve the minutes, and Andy Kriek seconded. The motion carried unanimously.

Public Testimony: No public comment.

Reading of the Budget Message: Chief Pricher read the budget message.

Resources Received General Fund: Susan Reeves asked if gas royalties are hit-and-miss throughout the year or if they are elsewhere in the budget. FA Heath let her know that the gas royalties have gone down over the years because electric vehicles are taking a lot of the royalties away and the state said it will most likely continue to decrease. Not sure if or when we will see revenue from it.

Dave Sorenson asked why the projected available cash on hand went down by about \$300,000. Chief Pricher let him know that the district moved about \$150,000 into capital outlay when we did a supplemental budget earlier in the year.

Personnel

Personnel Salaries: Mark Gift asked why the salaries for the admin staff, chiefs, and ERTs have an increase of \$55,000 above the current budgeted amount. Chief Pricher stated that we are increasing the

salary of admin staff due to workload increase and new roles and responsibilities. Mark Gift asked how much the admin staff is currently making and what the new amount will be. FA Heath let him know their pay could be increased from \$28 to \$35 an hour. Mr. Gift has an issue with the pay increase for admin staff. He does not think the admin should get more than the cost of living increase even with a change in roles and responsibilities. Discussion around raises, salaries, and if there should be a policy change in the future. Mary Hales asked if the proposed personnel salaries last year were lower than what we are expected to spend by the end of the fiscal year. FA Heath answered that yes, they are lower and we propose more than we are planning on spending to make sure there is a buffer in case of unexpected expenses. Andy Kriek asked how much of a PERS increase is expected. FA Heath said there is no employer-paid PERS increase expected next year, but PERS in the benefits section has increased due to increasing the overtime budget.

Insurance: Dave Sorenson asked if health insurance is to increase by 7-10%. We have been told that it will be a 6.7% increase effective July 1, but we have budgeted slightly higher. We were one of just a few agencies that budgeted appropriately this year.

Social Security/Medicare: No questions.

Volunteer Services: Dave Sorenson noted that we are increasing LOSAP funds due to more volunteers. No questions.

Personnel Benefits: Dave Sorenson asked if we qualify for Oregon Paid Family Medical Leave (OPFML) due to having just over 25 FTEs. FF Kriek explained OPFML to the members.

Materials and Services

Contract services: David Grant asked to have the REMS contract explained. Chief Pricher explained that the way REMS (rapid extraction module support) works is that we pay other agencies, for example, Portland Fire, and they support us with staff. We get reimbursed by the federal government. It's a passthrough, but if we don't budget for it then it comes out of the regular funds. Chief Pricher explained what REMS is. The other part of the increase is \$35,000 for a PCG Medicare study. We will owe that in November.

Communications Maintenance: No questions.

Public Fire Services: Megan Greisen asked what is different about the Fire Marshal role to have a \$3,000 increase from last year. Chief Pricher explained that we are spending more on memberships and dues because of more people training to do the work of fire investigators. Mark Gift asked how many we need and Chief Pricher let him know that the goal is to have one per shift.

Property & Liability Insurance: Megan Greisen asked if these are natural rate increases. FA Heath explained that yes, the increases are 15-18%.

Uniforms: No questions.

Maintenance of Equipment: David Grant asked if there is a typo under "equipment includes" one (2) rescue vehicles. Chief Marks explained that yes it is a typo and that we now have two vehicles. David Graham asked if we think spending will go down by \$10,000. Chief Pricher explained that costs should be decreasing due to repairs that have been done and because we are expecting new vehicles. Overall, spending should be going down. Megan Greisen asked how long the boat had been in the water. Chief

Marks explained that it had been in for about two years until recently when it was pulled out. Chief Pricher explained that we also have a system that protects it from erosion. David Grant asked if all of the fire boat expenses are included in general maintenance or if they are somewhere else. Chief Pricher answered yes, they are all in this section, and that the expenses for the moorage are located in contract services.

Administration: Dave Sorenson noted there is not much change. Dave Sorenson asked if we will have many legal notices and newspaper fees since most things are electronic now. Chief Pricher explained that because we are going out for a bond this year we will be seeing some fees, and FA Heath explained that the auditors require an affidavit for all of our notices.

Information Technology: Mark Gift asked if expenses for Drone Sense are coming out of our budget or if they are part of a grant. Chief Pricher explained that those expenses are now coming out of our budget. Mark Gift asked how much Drone Sense costs and FA Heath let him know that it is \$6,925. Mark Gift asked how much we spend on AirData. We spend \$1,200 per year.

Cleaning Materials & Supplies: No questions.

Emergency Operating Supplies: Susan Reeves asked if the hoses get switched out every other year. Chief Pricher answered yes. Mark Gift asked if there were more UAS (drone) costs. Chief Pricher explained that there is \$10,000 budgeted for all special operations. Dave Sorenson asked if \$10,000 is enough money. Chief Pricher answered that yes, we think so because most of the equipment is new. Mark Gift asked if REMS goes out on a deployment and is damaged, who pays for that? Chief Pricher explained that it depends. It might go to insurance or the fire will pay for it.

Building and Grounds Maintenance and Supplies: No questions.

Training: Susan Reeves asked if \$5,000 for officer development and training is enough. Chief Pricher explained that the goal this year was to focus on putting funds into Capital Outlay, which is why you'll see a decrease in some categories.

Utilities: Chief Pricher let everyone know that fuel for vehicles is not in this line item, it is in maintenance.

EMS Operations: Dave Sorenson noted that there is a jump in EMS supplies and EMS maintenance contract. Chief Marks explained that part of the jump is EMS recertifications and two older Life Packs are no longer supported.

Capital Outlay

Equipment: Chief Pricher explained that this year's priorities are to buy a new extractor (bunker gear washing machine), new Life Packs (2), and replace our fire extinguisher training prop. We are looking into virtual reality (VR) for the training prop which will save us money on propane. Chief Pricher explained how the VR system works. Dave Grant asked why we don't look at putting a water softener in if the water is hard. Chief Pricher and Chief Marks agree that this might be necessary.

Debt service

Dave Sorenson noted that there is nothing proposed for fiscal year 24/25.

Operating Contingency and Unappropriated Ending Fund Balance: FA Heath explained the operating contingency is held in the event of a big wildfire and we need to appropriate more money. Right now

the money is unappropriated, but if we needed it we would do a supplemental budget if our beginning cash on hand is depleted. The \$1,000,000 is what offsets us until we get tax money in November.

Grants

Resources Received-Grant Fund: Megan Greisen asked for clarification on the grants listed. She asked why there are two listed in the grant section but there are three on a different page (goldenrod page 2) and why there is money budgeted in anticipation that we are getting a grant even though it's not yet confirmed. Chief Pricher explained that yes the budget shows that we have the money. We do that to be safe so that if we do receive money through a grant we can spend it. FA Heath explained that the grant fund is a separate fund and the pages don't overlap. On Goldenrod page 2, that comes from CPCCO to support the community paramedic program. Megan Greisen asked if other short-term grants were not in the budget. Chief Pricher answered that we are not expecting any as of right now.

Expenses: No questions.

Reserves

Resources Received-Reserve Fund Real & Personal Property: No questions.

Expenses-Reserve Fund Real & Personal Property: No questions.

Resources Received- Reserve Fund Personnel Services: No questions.

Expenses-Reserve Fund Personnel Services: No questions.

Dave Sorenson asked for motions for the 2024-2025 budget

Approval: Motion to approve the Scappoose Rural Fire Protection District budget for the fiscal year 2024-2025 as presented in the total amount of \$9,839,318.00

Mary Hales moved to approve, and Dave Graham seconded. Mark Gift opposed. The motion carried.

Certify the Tax Rate: Dave Sorenson will entertain a motion to approve the rate of \$1.1145 of ad valorem permanent rate property taxes to be certified for collection, as shown on Notice of Property Tax Form LB-50. Susan Reeves moved; Andy Kriek seconded. Mark Gift opposed. The motion carried.

Local Option Property Tax levy: Dave Sorenson will entertain a motion to approve the rate of \$1.99 of ad valorem Local Option Property taxes to be certified for collection under measure 5-285, Local Option Levy, approved by voters at the May 18, 2021, election, as shown on the Notice of Property Tax Form LB-50. David Graham moved, Mary Hales seconded, and Mark Gift opposed. The motion carried.

Dave Sorenson will entertain a motion to approve the notice of budget hearing form LB-1 as presented. Andy Kriek moved, and Dave Graham seconded. Mark Gift opposed. The motion carried.

Dave Sorenson and Chief Pricher thanked everyone for their time.

Adjournment: 8:26 pm

Budget Committee Chair – Dave Sorenson

Board President – Susan Reeves

The purpose of this Budget Workbook is to provide detailed information about the budget line items in the official proposed budget document.

In the top left-hand corner of each page of this workbook, you will find a reference key tying the page to the official proposed budget document. Listed below is an example of what you will find and the related reference key definitions.

Example: PR - PAGE 2, LINE 3

This example means that the workbook page's content provides detailed information about the total Personnel Salaries budget on line 3 of page 2 in your official budget documents.

DEFINITIONS

- R Resources** Page #1 (goldenrod) of the official budget, General Fund Resources
- PR Requirement Summary Page #2** (green) of the official budget, General Fund **Program Requirements** Summary. These include Personnel Services, Materials and Services, and Capital Outlay requirements which are considered to be directly related to the activity of providing Emergency Fire & Medical Services. In the workbook Personnel Services are blue, Materials & Services are green, and Capital Outlay is gray.
- NR Requirement Summary Page #3** (green) of the official budget, General Fund **Non-Allocated Requirements** Summary. These requirements are not considered to be directly related to the activity of providing Emergency Fire & Medical Services. These include Debt Service, Interfund Transfers, Operating Contingency, and Funds Reserved for Future Expenditure.
- GF Grants Fund** Page #4 (salmon) of the official budget.
- RF Real & Personnel Property Fund** Page #5 (yellow) of the official budget, Real and Personal Property Reserve Fund. This Reserve Fund was established to accumulate money for special improvement.
- PF Personnel Services Reserve Fund** Page #6 (yellow) of the official budget, Personnel Services Reserve Fund. This fund assists the District in preparing for major personnel liabilities, including lump sum retiree payments.

Scappoose Rural Fire Protection District

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

July 2024 - June 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
1. GENERAL FUND REVENUES				
Begin Available Cash on Hand	2,892,145.46	2,563,322.00	328,823.46	112.83 %
Conflagration	253,351.07	200,000.00	53,351.07	126.68 %
EMS Receipts	778,865.40	800,000.00	-21,134.60	97.36 %
Fire Marshal	782.64	1,500.00	-717.36	52.18 %
FireMed	17,802.50	18,000.00	-197.50	98.90 %
G.E.M.T. (Medicaid)	130,326.35	120,000.00	10,326.35	108.61 %
Gas Royalties		0.00	0.00	
Grant Awards	235,955.37	339,587.00	-103,631.63	69.48 %
Interest Earned on Investments	133,206.45	90,000.00	43,206.45	148.01 %
Intergovernmental		0.00	0.00	
Miscellaneous Revenue	71,378.31	20,000.00	51,378.31	356.89 %
Property Taxes				
Taxes - Current				
Local Option Levy	2,925,720.63	3,048,097.00	-122,376.37	95.99 %
Permanent Rate Levy	1,584,766.64	1,633,273.00	-48,506.36	97.03 %
HERT Turnover	345.28	0.00	345.28	
Total Permanent Rate Levy	1,585,111.92	1,633,273.00	-48,161.08	97.05 %
Total Taxes - Current	4,510,832.55	4,681,370.00	-170,537.45	96.36 %
Taxes - Prior Years	105,794.90	105,000.00	794.90	100.76 %
Enterprise Zone Local Option	560,325.75	0.00	560,325.75	
Enterprise Zone Permanent	313,810.58	0.00	313,810.58	
Total Taxes - Prior Years	979,931.23	105,000.00	874,931.23	933.27 %
Total Property Taxes	5,490,763.78	4,786,370.00	704,393.78	114.72 %
Transfer from Grant Fund		0.00	0.00	
Total 1. GENERAL FUND REVENUES	10,004,577.33	8,938,779.00	1,065,798.33	111.92 %
2. GRANT FUND REVENUE				
Begin Available Cash on Hand	27,519.34	68,050.00	-40,530.66	40.44 %
Grant Award	108,563.71	113,350.00	-4,786.29	95.78 %
Interfund Loan from General		0.00	0.00	
Total 2. GRANT FUND REVENUE	136,083.05	181,400.00	-45,316.95	75.02 %
3. PROPERTY FUND REVENUES				
Begin Available Cash On Hand	109,130.76	300,352.00	-191,221.24	36.33 %
Grant Income		0.00	0.00	
Interest Earned on Investments	4,247.30	4,000.00	247.30	106.18 %
Transfers In	400,000.00	400,000.00	0.00	100.00 %
Total 3. PROPERTY FUND REVENUES	513,378.06	704,352.00	-190,973.94	72.89 %
4. PERSONNEL SVCS FUND REVEN				
Begin Available Cash On Hand	217,033.48	210,324.00	6,709.48	103.19 %
Interest Earned on Investments	7,970.18	4,000.00	3,970.18	199.25 %
Transfers In		0.00	0.00	

Scappoose Rural Fire Protection District

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

July 2024 - June 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 4. PERSONNEL SVCS FUND REVEN	225,003.66	214,324.00	10,679.66	104.98 %
Total Income	\$10,879,042.10	\$10,038,855.00	\$840,187.10	108.37 %
GROSS PROFIT	\$10,879,042.10	\$10,038,855.00	\$840,187.10	108.37 %
Expenses				
1..GENERAL FUND EXPENDITURES				
1...				
1.1 GENERAL FUND PERSONNEL SVCS				
550 Insurance	560,932.37	924,971.00	-364,038.63	60.64 %
560 Personnel Salaries	2,601,799.89	3,539,550.00	-937,750.11	73.51 %
570 SocSec/Medicare(FICA)	195,999.52	284,163.00	-88,163.48	68.97 %
580 Volunteer Services	17,665.95	37,000.00	-19,334.05	47.75 %
590 Personnel Benefits	748,929.75	1,114,745.00	-365,815.25	67.18 %
Total 1.1 GENERAL FUND PERSONNEL SVCS	4,125,327.48	5,900,429.00	-1,775,101.52	69.92 %
1.2 GENERAL FUND MATERIAL & SVC				
670 Contract Services	117,932.01	191,000.00	-73,067.99	61.74 %
680 Communications Maintenance	12,676.77	6,100.00	6,576.77	207.82 %
720 Public Fire Services	8,049.78	14,500.00	-6,450.22	55.52 %
730 Property & Liability Insur.	98,886.00	93,000.00	5,886.00	106.33 %
740 Uniforms	9,458.50	20,000.00	-10,541.50	47.29 %
750 Maintenance on Equipment	113,195.03	130,000.00	-16,804.97	87.07 %
760 Administration	59,059.26	70,150.00	-11,090.74	84.19 %
765 Information Technology	97,192.81	122,800.00	-25,607.19	79.15 %
770 Cleaning Materials & Supplies	3,388.96	5,500.00	-2,111.04	61.62 %
775 Emerg. Operating Supplies	44,343.81	90,000.00	-45,656.19	49.27 %
780 Building & Grounds Maint.	33,529.57	85,000.00	-51,470.43	39.45 %
790 Training	47,461.05	106,300.00	-58,838.95	44.65 %
810 Utilities	28,116.74	40,000.00	-11,883.26	70.29 %
870 EMS Operations	97,018.69	136,000.00	-38,981.31	71.34 %
Total 1.2 GENERAL FUND MATERIAL & SVC	770,308.98	1,110,350.00	-340,041.02	69.38 %
1.3 GENERAL FUND CAPITL OUTLAY				
910 CO Equipment	110,840.45	128,000.00	-17,159.55	86.59 %
Total 1.3 GENERAL FUND CAPITL OUTLAY	110,840.45	128,000.00	-17,159.55	86.59 %
Total 1...	5,006,476.91	7,138,779.00	-2,132,302.09	70.13 %
1.5 GENERAL FUND TRANSFER OUT				
Transfers to Property Fund	400,000.00	400,000.00	0.00	100.00 %
Total 1.5 GENERAL FUND TRANSFER OUT	400,000.00	400,000.00	0.00	100.00 %
1.6 GENERAL FUND CONTINGENCY		400,000.00	-400,000.00	
1.7 GENERAL RESERVED FOR FUTURE		1,000,000.00	-1,000,000.00	
Total 1..GENERAL FUND EXPENDITURES	5,406,476.91	8,938,779.00	-3,532,302.09	60.48 %
2. GRANT FUND EXPENSE				
2.1 PERSONNEL SVCS				
1. Personnel Salaries	21,096.00	39,000.00	-17,904.00	54.09 %

Scappoose Rural Fire Protection District

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

July 2024 - June 2025

	ACTUAL	TOTAL		% OF BUDGET
		BUDGET	OVER BUDGET	
2. Personnel Benefits	12,434.38	39,000.00	-26,565.62	31.88 %
Total 2.1 PERSONNEL SVCS	33,530.38	78,000.00	-44,469.62	42.99 %
2.3 MATERIALS & SERVICES	13,290.62	88,400.00	-75,109.38	15.03 %
2.4 CAPITAL OUTLAY		15,000.00	-15,000.00	
Total 2. GRANT FUND EXPENSE	46,821.00	181,400.00	-134,579.00	25.81 %
3. PROPERTY FUND CAPITAL OUTLAY				
Building & Grounds Improvements		153,352.00	-153,352.00	
EMS Apparatus & Equipment		300,000.00	-300,000.00	
Fire Apparatus & Equipment	45,435.28	250,000.00	-204,564.72	18.17 %
Reserved for Future Expenses		1,000.00	-1,000.00	
Total 3. PROPERTY FUND CAPITAL OUTLAY	45,435.28	704,352.00	-658,916.72	6.45 %
4. PERSONNEL SVC FUND EXPENSE				
Liability & Service	1,989.72	209,324.00	-207,334.28	0.95 %
Reserved for Future Expenses		5,000.00	-5,000.00	
Total 4. PERSONNEL SVC FUND EXPENSE	1,989.72	214,324.00	-212,334.28	0.93 %
Unapplied Cash Bill Payment Expense	0.00		0.00	
Total Expenses	\$5,500,722.91	\$10,038,855.00	\$ -4,538,132.09	54.79 %
NET OPERATING INCOME	\$5,378,319.19	\$0.00	\$5,378,319.19	0.00%
Other Expenses				
Reconciliation Discrepancies	0.00		0.00	
Total Other Expenses	\$0.00	\$0.00	\$0.00	0.00%
NET OTHER INCOME	\$0.00	\$0.00	\$0.00	0.00%
NET INCOME	\$5,378,319.19	\$0.00	\$5,378,319.19	0.00%

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: RESOURCES RECEIVED – GENERAL FUND**

SUB-ACCOUNTS	24/25 Projected	24/25 Budget	25/26 Proposed
Available Cash on Hand	\$ 2,892,145	\$ 2,563,322	\$ 2,148,121
Conflagration/REMS	253,351	200,000	200,000
EMS Receipts	960,000	800,000	930,000
Fire Marshal Fees	783	1,500	1,500
Fire Med	17,712	18,000	18,000
G.E.M.T. (Medicaid)	130,326	120,000	120,000
Gas Royalties		-	1,000
Grant Awards	235,955	339,587	295,586
Interest	170,000	90,000	120,000
Intergovernmental		-	1,500
Miscellaneous	70,638	20,000	50,000
Local Option Levy \$1.99/\$1000	2,956,423	3,048,097	3,227,596
Permanent Rate Levy 1.1145/1000 AV	1,612,080	1,633,273	1,748,759
Total Current Year Taxes	4,568,503	4,681,370	4,976,355
Previously Levied Taxes	115,830	105,000	115,000
Total Taxes	\$ 4,684,333	\$ 4,786,370	\$ 5,091,355
TOTAL REVENUE:	\$ 9,415,243	\$ 8,938,779	\$ 8,977,062

EXPLANATION:

Available Cash On Hand- The estimated beginning balance in the General Fund on July 1, 2025. Most property taxes are paid in November and December. This cash is used to operate the District from July 1st until current year property taxes are paid.

Conflagration- The State reimburses the District for providing staff and apparatus support on these events. If there is no District conflagration response, neither the budgeted expense nor the budgeted revenue occur. A line specifically designated to revenue from REMS deployments is offset 100% by REMS expenditures in Contract Services #670 & overtime in Personnel Salaries.

EMS Receipts- This revenue comes from ambulance billing. The District contracts with a third-party vendor for this service.

Fire Marshal Receipts- Fees paid for life safety plan reviews, inspections, and other services. These fees are used to pay for equipment, training, & office support.

SCAPPOOSE RURAL FIRE DISTRICT

Name of Account: RESOURCES RECEIVED – GENERAL FUND

(Revenue descriptions continued from prior page)

FireMed- An ambulance transport subscription program for citizens of the District. It costs \$60-\$95 per year per household depending on location. If a current FireMed member is transported by the District or another participating agency, the transporting agency only expects payment from the member's insurance company. The transporting agency accepts the insurance company's payment and waives the remaining balance.

The District contracts with LifeFlight to manage the FireMed membership program. LifeFlight forwards all revenue to the District net of expenses.

Gas Royalties- The Mist Gas Field is the only gas field currently producing in Oregon. It is located near Mist in Columbia County, and the County distributes the royalties in accordance with state law.

G.E.M.T. (Medicaid)- The District bills Oregon's Ground Emergency Medical Transport (GEMT) services and expects to receive this compensation throughout the year.

Grant Awards- A contract with Care Oregon pays for the salaries and benefits of two community paramedics plus fuel and administrative costs associated with the Community Paramedic Program.

Interest- Interest earned in the Oregon State Investment Pool Short-Term Fund is allocated monthly to the General Fund balance on a pro rata basis.

Intergovernmental- Payments by Columbia River Fire & Rescue for duty officer coverage by Scappoose chiefs.

Miscellaneous receipts- Includes fire service contracts, hazardous materials spills, sale of surplus assets, address signs, and donations. This revenue varies from year to year.

2025/26 Property Taxes- The District's budget assumes a 93% collection rate of taxes imposed, with an assumed assessed value increase of 3%.

Local Option Levy- The levy of \$1.99 per \$1,000 of 2025/26 assessed value pays for the District's emergency medical response and transport services, and supplements fire and rescue.

Permanent Rate Levy- The levy of \$1.1145 per \$1,000 of 2025/26 assessed value pays for fire and rescue services.

Previously Levied Taxes- Taxes received in 2025/26 from prior years' levies.

Special Note- Cascade Tissue paid prior year enterprise zone taxes in the 2024/25 fiscal year, and the District received \$874,136. These funds are now the subject of a legal dispute. They are sequestered in an equity account and excluded from District revenues until the issue of rightful ownership is resolved.

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: INSURANCE**

SUB-ACCOUNTS	24/25 Projected	24/25 Budget	25/26 Proposed
Workers' Compensation	\$ 75,641	\$ 70,750	\$ 84,870
Life & Long-term Disability Insurance	19,790	26,250	22,759
Post Employment Health Plan	17,200	18,000	17,800
Health Insurance for Career Personnel	736,376	794,971	879,953
Accident/Cancer Insurance for Volunteers	9,194	15,000	10,573
TOTAL:	\$ 858,201	\$ 924,971	\$ 1,015,955

EXPLANATION:

In 2025/26, the District's budget includes 26 paid full-time employees eligible for health insurance. The District also has about 29 volunteers who are eligible for workers' compensation, life, and accident/cancer insurance.

Workers' Compensation- We insure employees and volunteers as required by law. This sub-account includes estimated insurance expenses, annual workers' compensation audit and quarterly workers' benefit fund payments to the Oregon Department of Revenue.

Life & Disability Insurance- For both volunteers and paid personnel. It includes benefits for accidental death and dismemberment and dependent life insurance. The District provides long-term disability policies for full-time personnel.

Post Employment Health Plan (PEHP)- Allows full-time employees to pay for healthcare with pre-tax dollars after leaving the District. The District funds the plans at \$25 per full-time employee per month. The employees' payroll match is charged to salaries. Employees may also put up to 48 hours of unused vacation into their individual plan to help pay for future healthcare.

Health Insurance- For full-time employees. Premiums will increase by 7-10% in 2025/26. Includes employer contributions to a Health Reimbursement Account to help employees pay for out-of-pocket expenses. Some employees have other health insurance, and others need less than full family insurance. Of these, many are eligible to cash-out their unused health benefit net of employer payroll expenses. For those who cash-out, that portion of their health benefit is recorded to insurance. The cash-out benefit is not available to employees hired after June 30, 2019.

Accident/Cancer Insurance for Volunteers- Benefits volunteers and pays set amounts for most medical costs incurred in accidents as well as costs associated with a cancer diagnosis & treatment.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL**Name of Account: PERSONNEL SALARIES**

SUB-ACCOUNTS	24/25 Projected	24/25 Budget	25/26 Proposed
Fire Chief and D/C Officers (3.2 FTE)	\$ 511,166	\$ 480,250	\$ 526,501
Admin/Finance Specialists (2.0 FTE)	166,939	157,638	135,312
Firefighter/EMS (15.0 FTE)	1,616,958	1,605,769	1,665,467
Logistics Lieutenant (1.0 FTE)	112,200	115,200	118,068
Member Outreach (1.0 FTE)	42,000	39,500	44,000
Emerg. Resp. Tech. (2.0 FTE)	176,057	182,226	172,699
Community Paramedic (2.0 FTE)	112,328	130,231	171,303
Overtime	518,030	484,250	590,535
Other Wages	260,394	344,486	271,413
Total FTE = 26.2	TOTAL: \$ 3,516,072	\$ 3,539,550	\$ 3,695,298

EXPLANATION:

Total 2025/26 FTE is budgeted at 26.2. This budget reflects a reduction of 0.14 FTE in Admin/Finance.

Admin/Finance Specialists- These staff are responsible for all payroll, employee benefits management, various insurance liaison responsibilities, accounts payable and receivable, grants management, state and federal reporting, and budgeting.

Logistics Lieutenant- This position was created to manage vehicle & station maintenance, assist with training, and support information technology projects. It is a 4 day/week, 10 hours/day position.

Member Outreach- A combination of funds from the SAFER grant and general fund will be used to recruit & train volunteers as well as respond to incidents when staffing dictates on a 4 day/week, 10-hour schedule. Half of this position is charged to the General Fund and half to the Grants Fund. The full 1.0 FTE is shown here.

Emergency Response Technician- This position works 4 days/week, 12/hour schedule and shares EMS response with the 24-hour shift crew. This position is also capable of responding to structure or wildland fire incidents.

Community Paramedic- This program began with one position and will now have two. The positions are funded through a contract with Care Oregon and assist clients throughout the county, helping connect them to healthcare services and providing assistance to help them live healthier lives. This reduces their need for more expensive emergency services.

Overtime/Training Overtime- Firefighters average 53 hours per week regular time. The daytime FF/EMS personnel work 12-hour shifts, 4 days on and 4 off. Both work schedules routinely include overtime hours. The overtime budget also covers sick days, vacations, holidays, training, and other scheduling gaps. The overtime expense line contains \$200,000 for conflagration expenses.

Other Wages- This sub-account includes budgeted wages for paid and volunteer staff response to unpredictable events such as governor declared conflagration acts, disasters and Red Flag days. Also included is phone pay, union negotiated firefighter incentive pay meeting specified certification levels, acting lieutenant pay, longevity pay, as well as deferred compensation (contractual District match of employee retirement contributions), and Fair Labor Standards Act (FLSA) wages.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL**Name of Account: SOCIAL SECURITY/MEDICARE (FICA)**

SUB-ACCOUNTS	24/25 Projected	24/25 Budget	25/26 Proposed
Social Security/Medicare	\$ 270,174	\$ 284,163	\$ 290,849
TOTAL:	\$ 270,174	\$ 284,163	\$ 290,849

EXPLANATION:

Meets federal requirements for Social Security and Medicare on almost all payroll. Includes FICA on projected staff cash-out of health insurance benefit.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL**Name of Account: VOLUNTEER SERVICES**

SUB-ACCOUNTS	24/25 Projected	24/25 Budget	25/26 Proposed
Volunteer Services	\$ 1,041	\$ 2,500	\$ 2,500
Volunteer Association Operations	12,000	12,000	15,000
Length of Service Awards Plan (LOSAP)	20,000	20,000	25,000
Safety Awards Program	3,959	2,500	5,000
TOTAL:	\$ 37,000	\$ 37,000	\$ 47,500

EXPLANATION:

Volunteer services- Covers expenses for volunteers including response program, meals, coffee and other expenses.

Volunteer Association Operations- This amount is donated to the Scappoose Volunteer Firefighters Association to help pay expenses for Entertainment Committee social events.

Length of Services Awards Plan (LOSAP)- The Board of Directors and volunteers worked together to develop a LOSAP plan as allowed by IRS rules. The 2025/26 budgeted amount of \$25,000 provides current recognition of individual volunteer efforts.

Safety Awards- This committee continues to follow the legally allowed methods of reimbursement and decides how best to acknowledge and appreciate volunteers. The expenses for recognition plaques and other items are funded from this account.

Life, Cancer, Accident, and Workers' compensation insurance benefits for volunteers are charged to General Fund Insurance (RS 1- PAGE 2, LINE 2)

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: PERSONNEL BENEFITS**

SUB-ACCOUNTS	24/25 Projected	24/25 Budget	25/26 Proposed
Retirement Benefits	\$ 968,968	\$ 984,995	\$ 1,131,680
Wellness Program	\$ 14,560	15,000	\$ 15,000
Oregon Paid Family Medical Leave	\$ 18,059	14,750	\$ 19,000
Reserve for Future PERS Rate Increases	-	100,000	100,000
TOTAL:	\$ 1,001,587	\$ 1,114,745	\$ 1,265,680

EXPLANATION:

Retirement benefits- For public employees (Oregon PERS). Rates increase on July 1, 2026. The 2025/26 rate for all Tier1/Tier2 PERS members is 33.16%. The rate for OPSRP firefighters is 29.6%, and the rate for OPSRP office staff is 24.33%. All employees pay their required 6% contribution. The employer PERS rate averages 30.15% over all payroll. These employer rates are effective July 1, 2025 through June 30, 2027.

Wellness Program- The Wellness Program was written for all personnel. This program includes physicals, physical fitness and vaccinations. It also includes incentive benefits for staff meeting specified fitness goals.

Oregon Paid Family Medical Leave- This Oregon State program is meant to allow eligible employees up to 12 weeks of protected leave per year for certain family and medical reasons. Employers with 25 or more employees are required to pay 0.4% of the employee's salary. Employers with fewer than 25 employees are not required to contribute. The District has opted to utilize an equivalent plan through Standard Insurance instead of adopting the State of Oregon's plan. This began in September 2023.

Reserve for Future PERS Rate Increases- The District reserves these funds in order to preserve community services as PERS rates rise every two years and changes to PERS benefits may continue into the future.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL**Name of Account: CONTRACT SERVICES**

SUB-ACCOUNTS	24/25 Projected	24/25 Budget	25/26 Proposed
Lexipol	5,500	6,000	6,000
Other Contracts/REMS	224,500	185,000	198,420
TOTAL:	\$ 230,000	\$ 191,000	\$ 204,420

EXPLANATION:

Lexipol- This is a policy and procedure service. The District's annual cost is approximately \$6,000.

Other Contracts- For response reporting, accounting support, civil service commission, joint County Emergency Management agreement, Multnomah County 911 service, Urban Area Security Initiative (UASI) management fee, boathouse moorage fee, and any other contracted services.

Rapid Emergency Services (REMS)- REMS deployments may involve employees from outside the District as well as our own employees. When contracting with other Districts to staff the REMS unit, payroll and expenses come from Contract Services. Other Contracts includes \$100,000 for those expenses.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL**Name of Account: COMMUNICATIONS MAINTENANCE**

SUB-ACCOUNTS	24/25 Projected	24/25 Budget	25/26 Proposed
Radio and pager repair	\$ 4,147	\$ 6,100	\$ 6,100
Purchase pagers	8,529	-	-
TOTAL:	\$ 12,676	\$ 6,100	\$ 6,100

EXPLANATION:

Radio and pager repair- Is for routine maintenance and any unforeseen communication equipment maintenance including radio installation, telephone repair, and cellular phone repair.

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: PUBLIC FIRE SERVICES (formerly Public Education)**

SUB-ACCOUNTS	24/25 Projected	24/25 Budget	25/26 Proposed
Fire Marshal	\$ 6,500	\$ 8,000	\$ 7,000
Fire Investigation	2,500	3,000	3,000
Programs/Fair/Festival	1,000	3,500	3,700
TOTAL:	\$ 10,000	\$ 14,500	\$ 13,700

EXPLANATION:**Fire Marshal-** Publications, subscriptions, and dues.**Fire Investigation-** Camera, lens, personal protective, and investigation equipment.**Programs-** Such as the smoke detector program, driveway address signs, fire, road, building inspections, and public events used to promote public education and fire prevention.

The District offers fire extinguisher training for local businesses and community groups. The expenses for these programs include set-up materials for booths, programs, education materials, handouts, extinguisher refill, propane for the training prop, etc.

Community AED Supplies- The District no longer funds this program because the community AEDs are no longer serviceable through the manufacturer. The District hopes to renew the program with grant funds in the future.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL**Name of Account: PROPERTY & LIABILITY INSURANCE**

SUB-ACCOUNTS	24/25 Projected	24/25 Budget	25/26 Proposed
Real & Personal Property Insurance	\$ 68,786	\$ 65,418	\$ 80,395
Liability Insurance	30,100	27,582	34,615
TOTAL:	\$ 98,886	\$ 93,000	\$ 115,010

EXPLANATION:

Real & Personal Property Insurance- Includes auto and property physical damage, earthquake, flood, equipment breakdown, and related business interruption losses. This policy includes crime insurance to cover losses due to employee dishonesty.

Liability Insurance- Includes coverage for general, auto, and excess liability losses.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL**Name of Account: UNIFORMS**

ACCOUNT	24/25 Projected	24/25 Budget	25/26 Proposed
Uniforms & Equipment	\$ 20,000	\$ 20,000	\$ 32,000
TOTAL:	\$ 20,000	\$ 20,000	\$ 32,000

EXPLANATION:

Personnel Uniforms & Equipment- National Fire Protection Association (NFPA) approved uniform shirts, uniform pants, boots, badges, coveralls, emblems, jackets, uniform coats, and name tags for firefighters and other personnel representing the fire district on emergency and educational functions. Class A uniforms are budgeted and purchased as funds allow.

The District has increased this budget for fiscal year 2025/26 because it has been determined that textiles used to manufacture the protective coats and pants worn by our firefighters often contain measurable amounts of potentially cancer-causing chemicals called PFAS. A new study from NIST shows that those textiles tend to release more PFAS after being subjected to simulated wear and tear, thereby increasing staff risk of cancer. Based on this information, the District plans to replace these items.

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: MAINTENANCE OF EQUIPMENT**

SUB-ACCOUNT	24/25 Projected	24/25 Budget	25/26 Proposed
Maintenance	\$ 145,000	\$ 70,000	\$ 90,000
Fuel	33,000	50,000	45,000
Tires	7,000	10,000	10,000
TOTALS:	\$ 185,000	\$ 130,000	\$ 145,000

EXPLANATION:

Maintenance- Includes all maintenance costs of equipment and repair expenses both planned and unforeseeable. Large maintenance items are reviewed by the officers and presented to the Planning Committee and Board.

Equipment includes- Four (4) fire engines, one (1) tower truck, two (2) water tenders, two (2) wildland engines, four (4) ambulances (one reserve), two (2) rescue vehicles, one (1) fire boat, three (3) Chief vehicles, one (1) Advanced Life Support equipped EMS Support Vehicle, three (3) multi-use support vehicles, and two community paramedic vehicles. The maintenance fund is also used for maintenance of capital outlay equipment, hose maintenance, Self-Contained Breathing Apparatus (SCBA) maintenance, hose testing, ladder testing, pump testing, portable equipment (pumps, generators, extrication, saws, chainsaws), and almost all other equipment and apparatus repairs. Radio and pager repairs are paid from Communications Maintenance.

Fuel- Based on previous year's usage. Prices can be volatile, so the budget amount includes a cushion for price variations.

Tires- Are purchased as needed.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAILName of Account: **ADMINISTRATION** (page 1 of 2)

SUB-ACCOUNT	24/25 Projected		24/25 Budget		25/26 Proposed	
Office Supplies & Equipment	\$	3,134	\$	2,750	\$	3,200
Postage		2,076		2,200		2,200
Dues & Subscriptions		10,500		8,000		10,500
Attorney Fees		4,382		5,000		5,000
Audit & Payroll Fee		18,500		17,750		20,000
Mailers		-		-		-
SUB - TOTAL:	\$	38,592	\$	35,700	\$	40,900

EXPLANATION:

General office supplies and expenses- Including ink for all station printers, custom orders such as stationary and checks, file folders, pens, copy paper, small office machines such as calculators, and copy charges.

Postage- Includes stamps, bulk mailings and UPS charges for office use. Small mailers are planned at a reduced postage rate.

Dues and subscriptions- To Oregon Ethics Commission, Fire Engineering, and associations such as Lower Columbia Region Training Officers, Oregon Fire Chiefs, Oregon Fire Districts Directors, and Special Districts of Oregon.

Attorney fees- Pay for legal advice.

Audit & Payroll fees- Auditor's contractual fee, Secretary of State audit filing fee, and payroll preparation fees.

Mailers- No mailers are planned at the present time.

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: ADMINISTRATION** (page 2 of 2)

SUB-ACCOUNT	24/25 Projected	24/25 Budget	25/26 Proposed
Legal Notices	\$ 100	\$ 800	\$ 800
Election Expenses	100	5,000	2,500
Petty Cash	500	500	500
Administrative Operations	29,255	28,150	30,000
SUB - TOTAL:	\$ 29,955	\$ 34,450	\$ 33,800
TOTAL ADMINISTRATION:	\$ 68,547	\$ 70,150	\$ 74,700

EXPLANATION:

Legal Notices- Newspaper fees for the District's legally required publications.

Election Expenses- These funds pay for county election fees and any Board-proposed funding measures for voters.

Petty Cash- Used for daily items like certified mailings, shipping charges, parking fees, luncheon meetings, and reimbursing personnel for small purchases.

Administrative Operations- Miscellaneous administrative expenses including bank & Visa charges, GEMT administrative fees, outside copying, coffee, awards, food or per diem for administration purposes, conflagration act expenses, flowers, and any unforeseen expenses.

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: INFORMATION TECHNOLOGY**

SUB-ACCOUNT	24/25 Projected	24/25 Budget	25/26 Proposed
Service Provider Contracts	\$ 69,900	\$ 74,800	\$ 65,000
Data Communications	21,423	20,000	24,000
Hardware	11,450	13,000	13,000
Software	9,281	15,000	12,000
TOTAL:	\$ 112,054	\$ 122,800	\$ 114,000

EXPLANATION:

Information Technology pulls all the contracts into one account to allow the District to better supervise these expenses.

Service Providers- Includes IT maintenance monthly contract plus as-needed improvements, Community Alert Network, Microsoft, Airdata, Dronesense, ImageTrend records management, and web domain site.

Data Communications- Includes Comcast & CenturyLink internet, wireless telephone bills, Verizon wireless internet & satellite phones, pagers, and Active 911 notification system. The expense for CenturyLink landlines is in Utilities.

Hardware- Includes continued computer upgrades and repair. Cables, computer batteries and other equipment will be purchased using this sub-account.

Software- Covers the original purchase, renewals and upgrades, including EMS billing software.

SCAPPOOSE RURAL FIRE DISTRICT

BUDGET DETAIL

Name of Account: **CLEANING MATERIALS & SUPPLIES**

SUB-ACCOUNT	24/25 Projected		24/25 Budget		25/26 Proposed	
Cleaning Materials & Supplies	\$	4,000	\$	5,500	\$	5,500
TOTAL:	\$	4,000	\$	5,500	\$	5,500

EXPLANATION:

Cleaning Materials & Supplies- Supplies and equipment needed for cleaning the fire stations. This includes light bulbs, bulletin boards, paper products, brooms, mops, and buckets.

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: EMERGENCY OPERATING SUPPLIES**

SUB-ACCOUNT	24/25 Projected	24/25 Budget	25/26 Proposed
Firefighting Equipment	\$ 60,000	\$ 80,000	\$ 80,000
Special Operations	-	10,000	10,000
TOTAL:	\$ 60,000	\$ 90,000	\$ 90,000

EXPLANATION:

Firefighting Equipment- The purchase of turnouts, hose, rescue saws, valves and rope make up a large portion of this account. Smaller items include: road flares, flashlights, batteries, suspenders, turnout repair, helmets, decals, boots, hoods, gloves, liners, shields, pike poles, fire extinguisher maintenance, wildland firefighter shirts, SCBA masks, hose fittings and appliances. Logistics operating supplies including protective equipment and hydration items needed on emergency scenes such as water and Gatorade are also paid from this account.

Safety supplies are purchased under this account. These include safety vests, safety cones, safety harness, goggles, hearing protectors, safety glasses, protective equipment and supplies against bloodborne pathogens, equipment and supplies to comply with O.S.H.A. requirements and other general safety needs.

Finally, firefighting foam for structural, wildland and flammable liquid fires is funded under this account.

Special Operations- Rapid Extraction Module Support (REMS), swift water and rope rescue equipment, and Uncrewed Aircraft Systems (UAS) are purchased from this account.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

**Name of Account: BUILDING AND GROUNDS
MAINTENANCE AND SUPPLIES**

SUB-ACCOUNT	24/25 Projected		24/25 Budget		25/26 Proposed	
Building & Grounds Maintenance	\$	48,000	\$	80,000	\$	80,000
Wellness Equipment		2,000		5,000		5,000
TOTAL:	\$	50,000	\$	85,000	\$	85,000

EXPLANATION:**Building & Grounds Maintenance-**

Building maintenance examples include supplies and specialized labor as needed for plumbing, painting, pressure washing, electrical work, roof and gutter repairs, air conditioning/heating system maintenance and repair, garage doors, and locks. It also includes building and office furniture or storage racks that last longer than one year and cost less than \$1,000.

Grounds maintenance includes expenses associated with blacktop & curb maintenance, re-lining the parking lot, adding trees or plants that may be necessary, and maintenance of irrigation system.

Wellness Equipment- Includes equipment maintenance expenses to continue the highly successful Wellness Program.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL**Name of Account: TRAINING**

SUB-ACCOUNT	24/25 Projected	24/25 Budget	25/26 Proposed
Firefighter & EMS Training	\$ 41,000	\$ 50,300	\$ 45,600
Technology Used in Training	12,000	16,000	17,700
Board Member Training	5,000	5,000	5,000
Officer Development/Special Training	4,200	5,000	5,000
Intern Program	-	27,500	27,500
Paramedic Training	-	-	-
LBTC Training Facility materials	2,500	2,500	2,500
TOTAL:	\$ 64,700	\$ 106,300	\$ 103,300

EXPLANATION:

Firefighter & EMS Training- Includes instructor fees, tuition, per diem, books, lodging, equipment and supplies related to training. The District has a Paramedic Training Policy and supports qualified volunteers with their educational expenses.

Technology Used in Training- Includes all software, hardware, and data communications related to training.

Board Member Training- Expenses include Directors' seminars and conferences such as Oregon Fire District Directors Association (OFDDA), SDAO. This includes conference fees, lodging, mileage and per diem.

Officer Development & Special Training- Officer prep classes (OEDI, Blue Card Command, US Forest Service), extrication, and rope rescue training. Outside training expenses for special courses.

Intern Program- Includes all expenses to continue with the program as detailed in the guideline for up to 3 student interns. A monthly cap has been set for educational expenses along with each intern attending a minimum of 12 college credits.

LBTC Training Facility Materials- The District contracts with Columbia River Fire & Rescue to use their facility. This contractual access counts as a credit toward our ISO rating.

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: UTILITIES**

SUB-ACCOUNT	24/25 Projected	24/25 Budget	25/26 Proposed
Electricity	\$ 16,500	\$ 18,292	\$ 20,000
Natural Gas	3,300	3,150	3,500
Water and Sewer	9,200	8,928	10,000
Garbage	1,880	1,706	2,000
Other Heating Fuel	700	1,180	1,000
Telephone	5,300	6,226	6,000
Cable	505	518	550
TOTAL:	\$ 37,385	\$ 40,000	\$ 43,050

EXPLANATION:

Electricity- Including Scappoose, Holbrook, Chapman, and Boathouse Stations. This expense is stable despite inflation due to energy-saving measures like LED lighting.

Natural Gas- The heat source for the Scappoose Station.

Water/Sewer- Scappoose Station.

Garbage and Recycling- Is only picked up at the Scappoose Station.

Other Heating Fuel- Chapman station is heated with an oil furnace. The boathouse is heated using propane.

Telephone- Scappoose and Chapman stations.

Cable- TV service at the Scappoose Station.

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: EMS OPERATIONS**

SUB-ACCOUNT	24/25 Projected	24/25 Budget	25/26 Proposed
EMS Supplies	\$ 59,900	\$ 68,000	\$ 62,000
EMS Operations	9,000	15,000	12,000
EMS Maintenance Contract	38,300	41,000	41,000
EMS Technology	12,800	12,000	15,000
TOTAL:	\$ 120,000	\$ 136,000	\$ 130,000

EXPLANATION:

EMS Supplies- Are all medical supplies necessary to run emergency medical services which include equipment such as personal protective equipment (PPE), airway equipment oxygen regulators, and other equipment that costs less than \$1,000.

EMS Operations- Includes ambulance licenses and EMT recertification fees. District personnel must be recertified in alternate years. Recertification is taking place now, so the next time will be the spring of 2027.

EMS Maintenance Contract- Includes the Physician advisor services that are required by State Law when providing pre-hospital care. Scappoose Fire participates in an agreement to share this expense with other local fire districts. It also includes The District's contract with Systems Design West for ambulance billing services at \$24.25 per call, plus postage. Physio Control maintains the 12-lead ECG machines.

EMS Technology- Includes all software, hardware, data communications related to EMS, medical supply control, Operative IQ inventory, and STEMI data transfer to hospitals through Physio Control.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL**Name of Account: CAPITAL OUTLAY – EQUIPMENT**

SUB-ACCOUNT	24/25 Projected	24/25 Budget	25/26 Proposed
CO Equipment	\$ 110,840	\$ 128,000	\$ 100,000
TOTAL:	\$ 110,840	\$ 128,000	\$ 100,000

EXPLANATION: Equipment is for firefighting, EMS, communication and/or building equipment that costs more than \$1,000 and lasts longer than one year. The list of budgeted items is in the table below.

The District's budget for Capital Outlay reflects a management practice of buying equipment with conflagration receipts from fire apparatus support.

Planned Capital Outlay in Fiscal Year 25/26

- Bail Out Kits - \$34,000 (personal rope system allowing escape from elevated window)
- 2nd V Max Panel for E-431 - \$10,000 (for officer to control emergency warning lights)
- Life Pak 35 Monitor/Defibrillator - \$56,000

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL**

Line 29, OPERATING CONTINGENCY
Line 30, UNAPPROPRIATED ENDING FUND BALANCE

SUB-ACCOUNT	24/25 Projected	24/25 Budget	25/26 Proposed
Operating Contingency	\$ 400,000	\$ 400,000	\$ 400,000
Unappropriated Ending Fund Balance	1,000,000	1,000,000	1,000,000
TOTAL:	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000

Between July 1 and November 30, about \$2.85 million is budgeted for Personnel and Materials & Services expenses. During this same period, the District expects about \$565,000 in EMS, property tax, and other revenues. The revenue shortfall is almost \$2.3 million, and can only be met by carrying over enough unspent funds from the prior year to meet these obligations. This need is partially met by the \$1 million budgeted in Unappropriated Ending Fund Balance.

As a Fire and Medical Emergency Response organization, the District is obligated to prepare for regularly anticipated fire and medical emergencies. To the extent possible, the District must also prepare for extraordinary emergencies. Accordingly, the District has budgeted \$400,000 for Operating Contingency. These funds can only be accessed for unforeseen events. The District does not plan to use these funds and needs them for the subsequent budget year. However, placing them in Operating Contingency provides some flexibility in the event of one or more extraordinary emergencies.

Finally, the District restricts Materials & Services spending during the first half of the year, postponing planned and necessary budgeted expenses as much as possible until after the bulk of the property taxes are received in late November and all of December. The District is constantly mindful of the essential need for cash carryover at the end of the budget year.

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: RESOURCES RECEIVED – GRANT FUND**

SUB-ACCOUNT	24/25 Projected	24/25 Budget	25/26 Proposed
Available cash on hand	\$ 27,519	\$ 68,050	\$ 100,996
Grant award	138,564	113,350	-
TOTAL:	\$ 166,083	\$ 181,400	\$ 100,996

Available Cash- The estimated beginning balance in the Grant Fund on July 1, 2025.

Grant Income- The District applies for many grants each year, and we await notification on several. The following grants are awarded for FY 25/26:

- SAFER grant for Volunteer Retention and Recruitment. Four-year award total of \$423,400. The third-year award is \$ 103,350.00.

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: EXPENSES – GRANT FUND**

ACCOUNT	24/25 Projected	24/25 Budget	25/26 Proposed
Personnel Services	\$ 33,530	\$ 78,000	\$ 80,996
Materials & Services	31,557	88,400	15,000
Capital Outlay	-	15,000	5,000
TOTAL GRANT EXPENSES	\$ 65,087	\$ 181,400	\$ 100,996

EXPLANATION:

Grant resources will be used according to their stated purpose.

The District has been awarded a four-year SAFER grant for Volunteer Recruitment & Retention. The third-year grant totals \$103,350, which provides \$ 78,000 for Personnel Services and \$25,350 for Materials & Services. This accounts for 0.5 FTE.

The District anticipates some carryover expenses from existing grants, and so has budgeted allowances to accommodate this possibility.

SCAPPOOSE RURAL FIRE DISTRICT**BUDGET DETAIL****Name of Account: RESOURCES RECEIVED - RESERVE FUND
REAL & PERSONAL PROPERTY**

SUB-ACCOUNT	24/25 Projected	24/25 Budget	25/26 Proposed
Available Cash on Hand	\$ 109,131	\$ 300,352	\$ 469,696
Grant Income	-	-	-
Interest	6,000	4,000	3,700
General Fund Transfer	400,000	400,000	-
TOTALS:	\$ 515,131	\$ 704,352	\$ 473,396

EXPLANATION:

The District's increased budget for Capital Outlay comes from grant awards, conflagration receipts from fire apparatus support, and tax receipts from the increased local option levy. Conflagration and tax receipts are received in the General Fund and transferred to the Real & Personal Property Reserve Fund as savings for future purchases.

Available Cash This is the cash in the fund July 1, 2025. Reserve Funds are used as a savings account for large capital outlay purchases that take several years to save before the purchase.

Grant Income The District applies for grants each year. There are no grant awards expected for the property fund in the coming fiscal year.

Interest Interest earned in the Oregon State Investment Pool Short-Term Fund is allocated monthly on a pro rata basis to this Reserve Fund balance.

General Fund Transfer Is cash transferred from the General Fund.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

**Name of Account: EXPENSES - RESERVE FUND
REAL & PERSONAL PROPERTY**

SUB-ACCOUNT	24/25 Projected	24/25 Budget	25/26 Proposed
Fire Apparatus & Equipment	\$ 45,435	\$ 250,000	\$ 130,000
EMS Apparatus & Equipment	-	300,000	310,000
Building & Grounds Improvements		153,352	32,396
Reserved for Future Expenses	-	1,000	1,000
TOTALS:	\$ 45,435	\$ 704,352	\$ 473,396

EXPLANATION:

Fire Apparatus & Equipment- The District plans to replace fire apparatus on a 5 to 20 year on-going schedule, depending on the type of apparatus. The District plans to purchase a new duty officer vehicle during the 2025/26 fiscal year.

EMS Apparatus & Equipment- EMS apparatus is replaced on a 5 year schedule. The build time for a new ambulance is 18 months. The District expects to purchase a new ambulance within the 2025/26 fiscal year.

Building & Grounds Improvements- The Planning Committee realizes there is growth in our District and has set aside funds needed to plan for the future.

Reserved for Future Expenses- A line item which guarantees that all funds will not be expended leaving a balance forward for next year.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL

**Name of Account: RESOURCES RECEIVED- RESERVE FUND
PERSONNEL SERVICES**

SUB-ACCOUNT	24/25 Projected		24/25 Budget		25/26 Proposed
Available Cash on Hand	\$	217,033	\$	210,324	\$ 224,947
Interest		9,904		4,000	4,000
General Fund Transfer		-		-	-
TOTAL:	\$	226,937	\$	214,324	\$ 228,947

EXPLANATION:

Available Cash The cash in the fund on July 1, 2025.

Interest Interest earned in the Oregon State Investment Pool Short-Term Fund is allocated monthly on a pro rata basis to this Reserve Fund balance.

General Fund Transfer Cash transferred from the General Fund. Transfers are budgeted when the Personnel Fund balance falls below \$200,000.

SCAPPOOSE RURAL FIRE DISTRICTBUDGET DETAIL**Name of Account: EXPENSES - RESERVE FUND
PERSONNEL SERVICES**

SUB-ACCOUNT	24/25 Projected	24/25 Budget	25/26 Proposed
Liability & Service	1,990	209,324	223,947
Reserved for Future Expenses	-	5,000	5,000
TOTALS:	\$ 1,990	\$ 214,324	\$ 228,947

EXPLANATION:

Liability & Service- This account saves funds for major personnel expenses including unemployment, vacations, retirement, and long-term sick leave. It is the Board's responsibility to budget for these liabilities. The Board has set a target balance of \$200,000 for this fund.

The District is self-insured for state unemployment benefits and reimburses the State for actual charges. If an employee terminates employment with Scappoose Fire, the District pays for any accrued vacation. This account also funds any negotiated expenses which may occur upon retirement. If an employee has substantial accrued sick leave and is ill for a long period, this fund pays that expense.

Reserved for Future Expenses- A line item which guarantees that all funds will not be expended, leaving a balance forward for next year.