

**Proposed Budget**  
**2025-2026**  
**Scappoose RFPD**





## BUDGET MESSAGE FOR FISCAL YEAR 25/26

Dear Community Members,

On behalf of the Fire District Board, along with our dedicated administrative and response teams, we are pleased to present this proposed balanced budget to you. Our staff has put forth extensive effort to create an accurate representation of how your tax dollars and additional revenue will be allocated to serve the best interests of the 15,000 residents in our district.

Each year, we face the significant challenge of projecting tax revenue as we transition from one fiscal year to the next. The Columbia County Assessor's Office provides initial tax revenue estimates before property assessments are finalized. As a result, the actual amounts we receive may differ from our budgeted figures. It is important to note that the approval of this budget does not guarantee specific expenditures; the Fire District prioritizes fiscal responsibility and will refrain from spending budgeted funds if changing needs or circumstances arise. We remain committed to executing our 2021-2026 strategic plan, which underscores the necessity of continuing the five-year levy.

Our budget committee will carefully review this document, and if a majority identifies any items that warrant reconsideration, revisions will be made accordingly. The committee is responsible for balancing each fund and approving the budget as a whole. After the budget is approved, the Board of Directors is restricted from increasing expenditures within any fund by more than 10% without a budget hearing.

### GENERAL INFORMATION

In 2024, the district responded to a total of 2,323 emergency incidents, reflecting a 1.71% increase from the previous year. Impressively, medical calls accounted for nearly 73% of all emergency responses, highlighting the critical demand for healthcare services in our community.

As we enter the fourth year of our five-year operational levy, effective from July 1, 2021, to June 30, 2026, we want to express our sincere gratitude to the community for its ongoing support. In November 2021, voters approved this essential levy at a rate of \$1.99 per \$1,000 of assessed value, which has significantly bolstered our capabilities.

Thanks to this additional funding, we have successfully hired three new paramedic firefighters, enabling us to staff two ambulances 24/7. This investment also facilitates the acquisition and replacement of critical firefighting and medical equipment necessary to meet the increasing demands for our services.

In the last fiscal year, we experienced an unexpected revenue influx of \$874,136.33 due to a business defaulting within the enterprise zone. However, pending litigation between the county and the business that paid these taxes has prevented us from incorporating this revenue into our annual budget at this time.

We also face challenges from Tax Increment Financing (TIF), commonly known as the city's Urban Renewal District (URD). Each year, we see a concerning decrease in anticipated revenue as funds

intended for the fire district are redirected to the URD. This ongoing diversion of resources poses significant obstacles, making it increasingly difficult to meet our targeted tax revenue projections.

As we navigate this complex financial landscape, we remain dedicated to advocating for our community's needs and ensuring sufficient funding for our critical services. Given the uncertainty surrounding the potential need to return the unexpected revenue, we have made the prudent decision to place these funds in a separate equity account which will be allocated interest monthly from the Local Government Investment Pool (LGIP). This strategy safeguards the revenue while we await the resolution of the court case between the county and the business.

We are committed to transparency and responsible financial management as we address these challenges, ensuring that our resources are utilized wisely in the best interest of our community.

## **BUDGET HIGHLIGHTS**

### **GENERAL FUND RESOURCES RECEIVED**

Tax Turnover 2025/26 -We expect to receive 93% of Multnomah and Columbia Counties' estimated property tax. The estimated assessed valuation is \$1.75 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 become the new normal for us. Approximately 46% of the 2,323 calls were overlapping.

### **GENERAL FUND PERSONNEL SERVICES**

Scappoose Fire employs a dedicated team of 26 full-time staff members, comprising 15 career firefighters, 2 Emergency Response Technicians (Paramedics), 2 Community Paramedics, 1 part-time Battalion Chief, and 1 Outreach Coordinator (formerly known as Recruitment and Retention). Our administrative team includes 2 full-time staff members and 3 chief officers.

To support our staff and recognize their valuable contributions, the budget for this fiscal year incorporates a 3% increase to accommodate the rising cost of living. We remain committed to ensuring that our personnel are well-equipped and supported as they serve our community with excellence and dedication.

### **GENERAL FUND MATERIALS AND SERVICES**

As our emergency response apparatus and facilities age, the need for maintenance becomes increasingly critical. Both the costs of operations and the number of emergency incidents are on the rise. Over the past three years, we have successfully replaced the roofs on two of our outlying stations. Additionally, we recently invested \$20,000 to repair several components of the hydraulic system and safety features on our 32-year-old ladder truck.

We remain committed to ensuring that our three outlying stations receive the necessary maintenance while also focusing on delivering high-quality training throughout the district. With Emergency Medical Services (EMS) representing over 70% of our service requests, we are dedicating significant resources to leverage our record management system for data-driven decision-making.

This year, we will transition from the NFIRS system to the new US Fire Administration NERIS system, which will enhance our data collection and reporting capabilities, ultimately improving our service delivery.

### **GENERAL FUND CAPITAL OUTLAY**

The funds for Capital Outlay purchases are budgeted at \$100,000. These funds will be dedicated to the purchase of 1 LifePak 35 Monitor/Defibrillator, (\$56,000), Bail Out Kits -personal rope systems which allow for escape from elevated windows (\$34,000), and a 2<sup>nd</sup> V Max Panel for E431 (\$10,000).

### **GRANT FUND**

The District expects to receive \$100,996 in grant revenue to support the Outreach Coordinator position during FY 25/26.

### **RESERVE FUNDS**

The Real & Personal Property Reserve Fund is designated to accumulate funds for essential purchases, including a fire engine equipped to handle both structural and wildland fires. Currently, nearly half of our fleet is over 25 years old. We are committed to systematically saving for and replacing apparatus to ensure compliance with National Fire Protection Association (NFPA) standards, thereby providing our community and staff with the safest response vehicles possible.

As we look ahead, it is crucial to plan for future fire engine purchases, especially considering that costs are now nearing \$900,000. In addition to this, we are mindful of the necessity to renovate our aging station and add an annex storage building, and we are focused on saving funds to help offset the overall project costs. Historically, District budgets have included a transfer from the General Fund to the Property Fund to address these issues. However, this year our conservative estimates of projected revenues and expenses between now and June 30 gave us a balanced budget with no transfer. We do anticipate, however, that this approach will, as usual, generate a larger July 1, 2025 beginning fund balance than was budgeted. The Board may then choose to appropriate funds to complete a transfer through budget resolution during FY 25-26.

We hope that this budget information proves helpful and informative. This year marks the beginning of a dedicated effort to address replacement schedules that have been overlooked in previous years. As we navigate ongoing challenges such as supply chain disruptions and inflation, it is essential for the district to strategically plan for the future.

Our commitment extends beyond merely updating our equipment; we are also focused on effectively managing the overlapping call demand within our community. Maintaining our older vehicles is a priority as we work diligently to ensure that our fleet remains reliable and capable of meeting our service obligations.

By investing in timely replacements and proper maintenance, we aim to enhance our operational readiness and continue providing the highest level of service to our community. Together, we will lay the groundwork for a more resilient and responsive fire district. Should you have questions before the

May 8<sup>th</sup> 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@scappoosefire.gov](mailto:jpricher@scappoosefire.gov).

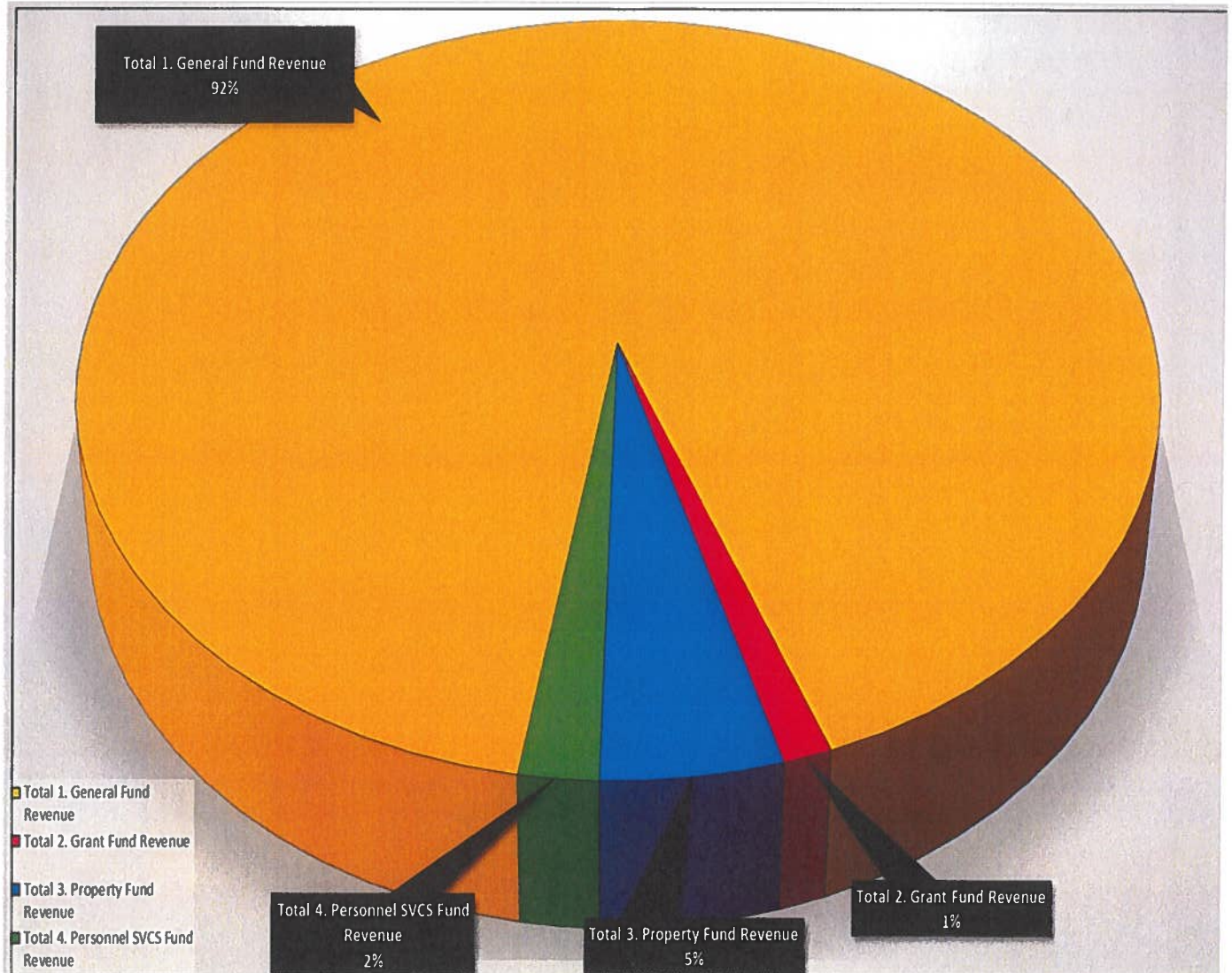
Respectfully Submitted,

A handwritten signature in blue ink, appearing to read 'Jeff Pricher', followed by a long horizontal flourish.

Jeff Pricher  
Fire Chief and Budget Officer

## All Revenue Funds

Total 1. General Fund Revenue	\$9,965,021
Total 2. Grant Fund Revenue	\$136,083
Total 3. Property Fund Revenue	\$513,378
Total 4. Personnel SVCS Fund Revenue	\$225,004

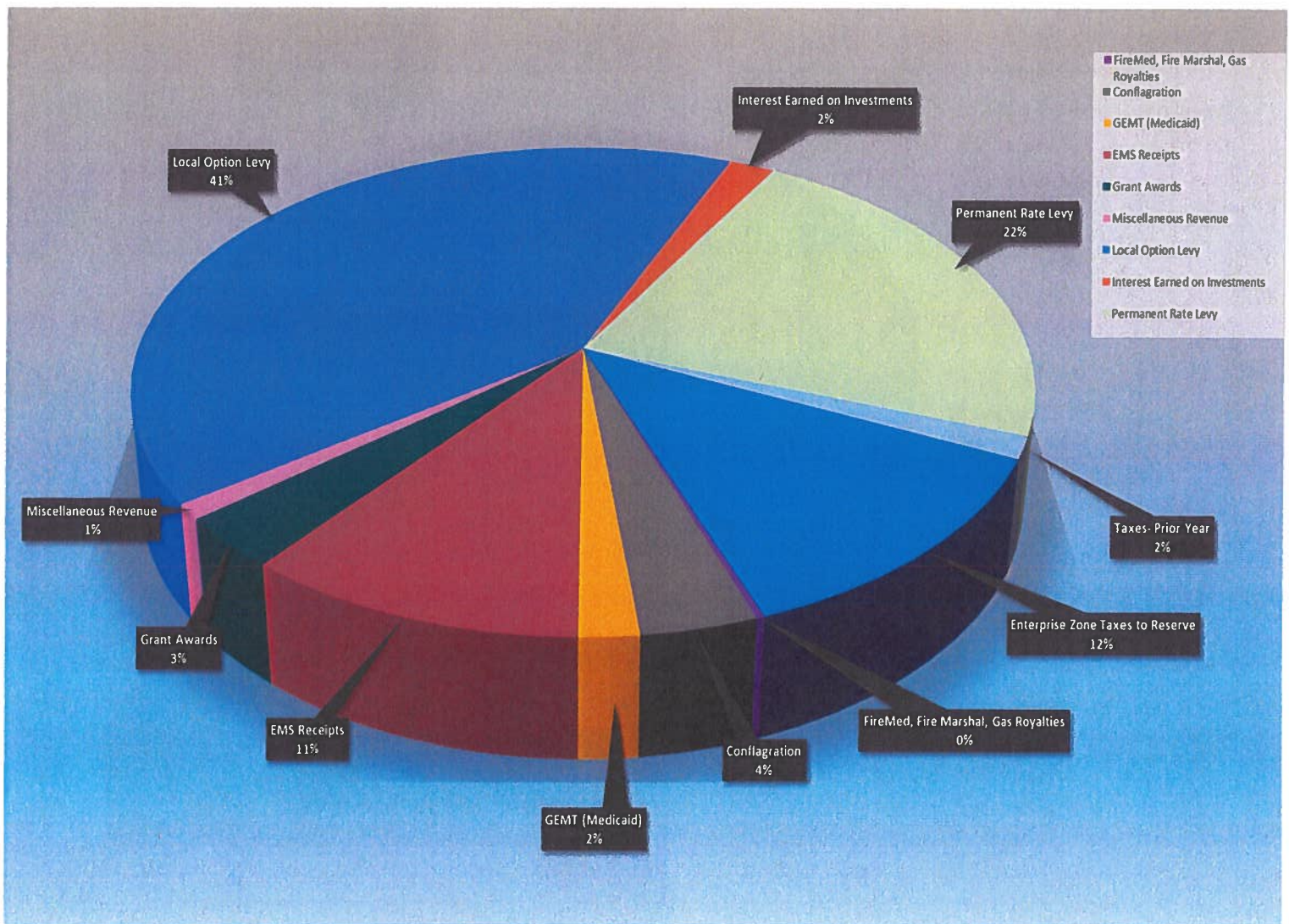


FY 24-25 up to April 10, 2025

## General Fund Revenue

### General Fund Revenue

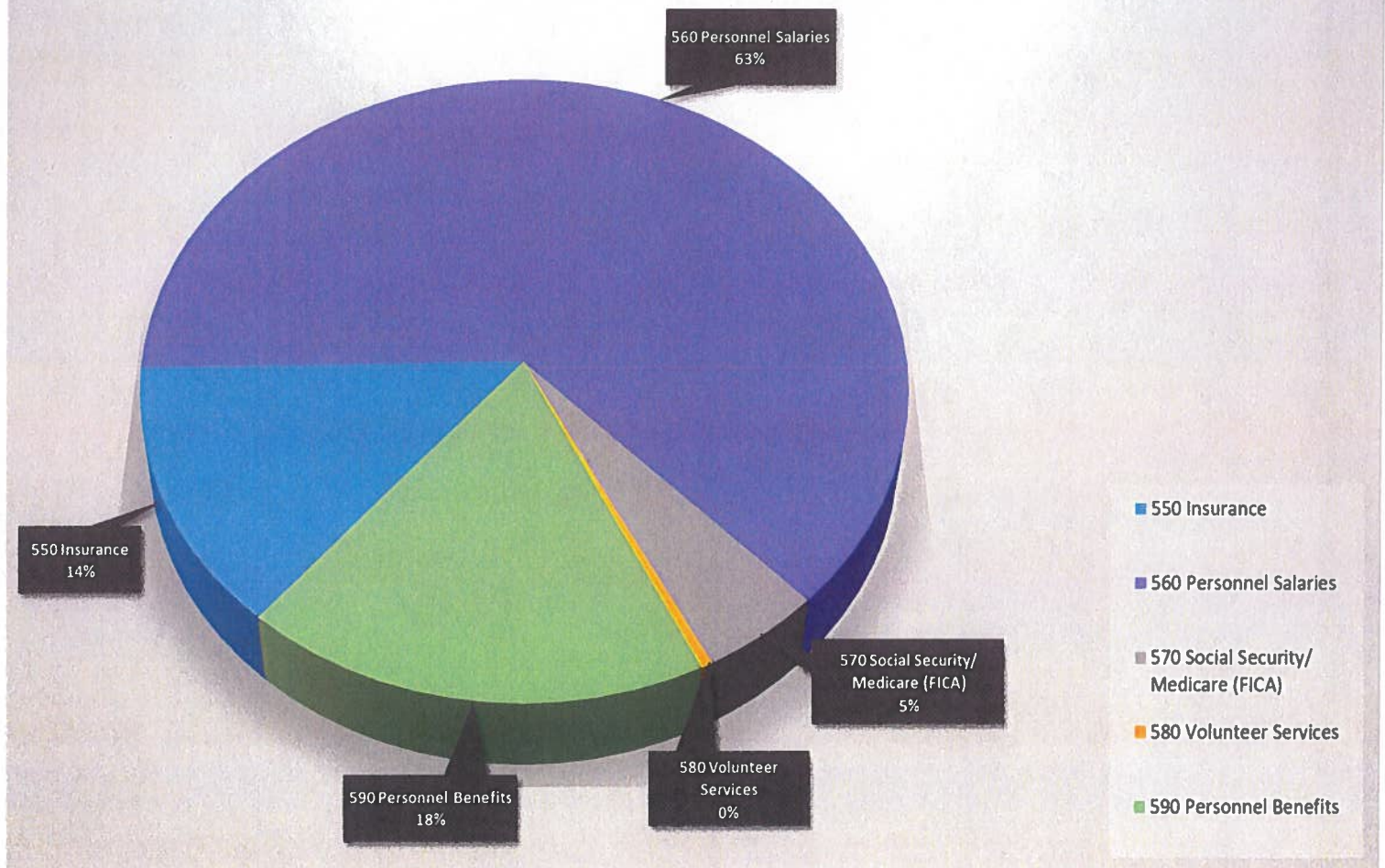
FireMed, Fire Marshal, Gas Royalties	\$	17,956
Conflagration	\$	253,351
GEMT (Medicaid)	\$	130,326
EMS Receipts	\$	741,295
Grant Awards	\$	235,955
Miscellaneous Revenue	\$	70,643
Local Option Levy	\$	2,925,721
Interest Earned on Investments	\$	133,206
Permanent Rate Levy	\$	1,584,284
Taxes- Prior Year	\$	105,658
Enterprise Zone Taxes to Reserve	\$	874,136
Total w/o Beginning Cash on Hand	\$	7,072,531



## Personnel Services

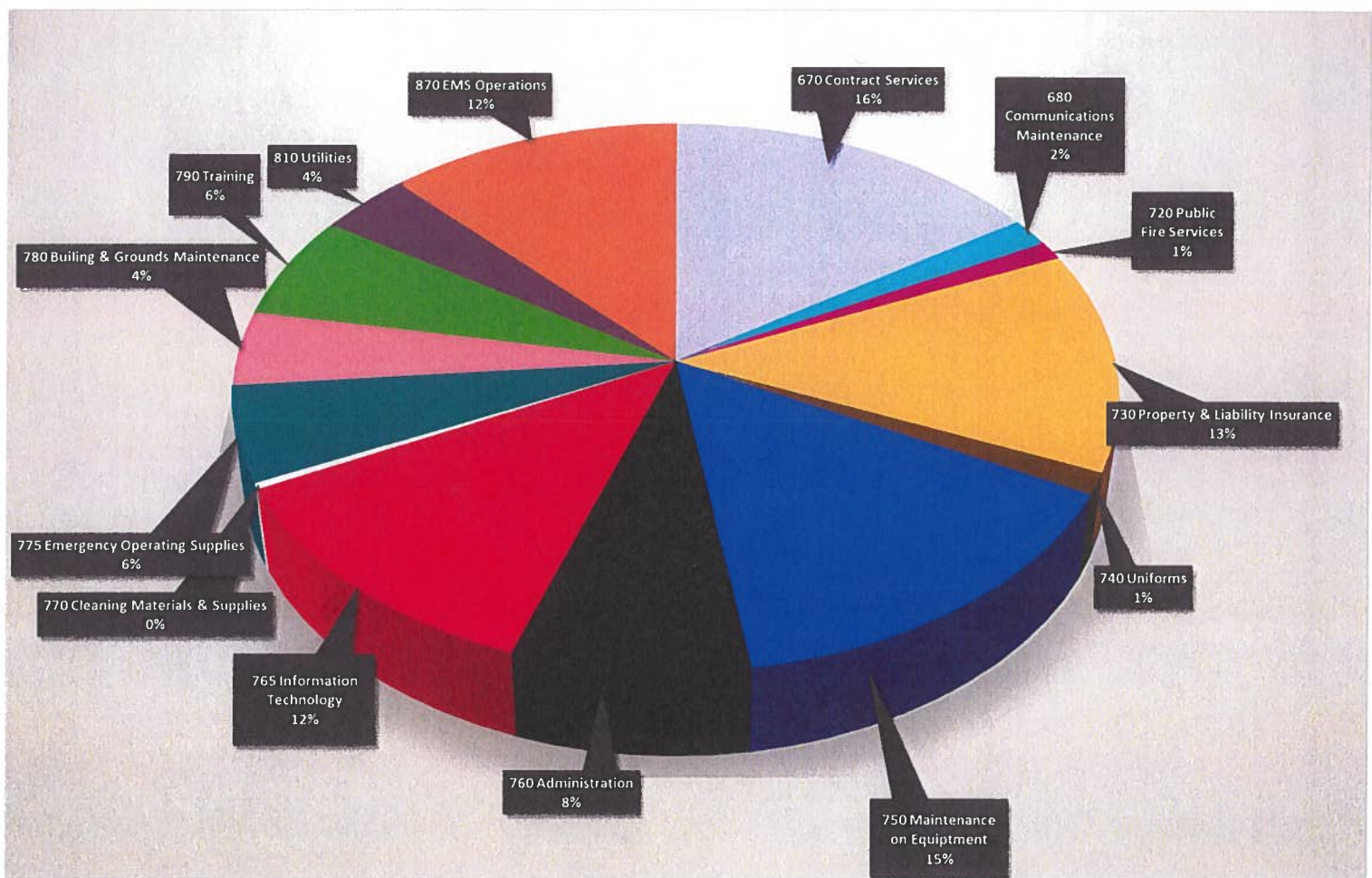
550 Insurance	\$560,807.00
560 Personnel Salaries	\$2,601,800.00
570 Social Security/ Medicare (FICA)	\$196,000.00
580 Volunteer Services	\$17,666.00
590 Personnel Benefits	\$748,860.00
Total Personnel SVCS	\$4,125,133.00

## Personnel Services



## Materials and Services

670 Contract Services	\$ 117,902.00
680 Communications Maintenance	\$ 12,677.00
720 Public Fire Services	\$ 7,994.00
730 Property & Liability Insurance	\$ 98,886.00
740 Uniforms	\$ 9,459.00
750 Maintenance on Equipment	\$ 112,871.00
760 Administration	\$ 58,278.00
765 Information Technology	\$ 93,024.00
770 Cleaning Materials & Supplies	\$ 2,915.00
775 Emergency Operating Supplies	\$ 42,445.00
780 Builing & Grounds Maintenance	\$ 33,111.00
790 Training	\$ 46,512.00
810 Utilities	\$ 28,117.00
870 EMS Operations	\$ 92,027.00
<b>Total:</b>	<b>\$ 756,218.00</b>



**SCAPPOOSE FIRE DISTRICT  
BUDGET COMMITTEE MEMBERS - 2025**

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

4/16/25



# SCAPPOOSE FIRE DISTRICT

P.O.Box 625 SCAPPOOSE, OREGON 97056

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## Notice of Budget Committee Meeting

A public meeting of the Budget Committee of the Scappoose Rural Fire Protection District, Columbia & Multnomah Counties, State of Oregon, to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026, will be held at Scappoose Fire Station, 52751 Columbia River Hwy, Scappoose, OR. The meeting will take place on Thursday, the 8th day of May, 2025 at 6:00 P.M.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained on or after Tuesday, April 29, 2025 at the Scappoose Fire Station, between the hours of 9:00 A.M. and 4:00 P.M.

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/budget-details](http://www.srfd.us/budget-details).

***This notice was posted on the Scappoose Rural Fire District Facebook page on April 15, 2025, website ([www.srfd.us/board-of-directors](http://www.srfd.us/board-of-directors)) on April 16, 2025, and also published in the May 2, 2025 edition of the Spotlight.***

A public meeting of the Scappoose Rural Fire Protection District will be held on Thursday, June 12, 2025 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, 2025 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: Karleigh Booth, Finance Administrator

Telephone: (503) 543-5026

Email: kbooth@scappoosefire.gov

**FINANCIAL SUMMARY - RESOURCES**

TOTAL OF ALL FUNDS	Actual Amount 2023-2024	Adopted Budget This Year 2024-2025	Approved Budget Next Year 2025-2026
Beginning Fund Balance/Net Working Capital	3,526,983	3,142,048	2,943,760
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,081,893	959,500	1,119,500
Federal, State & all Other Grants, Gifts, Allocations & Donations	1,005,774	652,937	498,086
Interfund Transfers / Internal Service Reimbursements	584,969	400,000	-
All Other Resources Except Current Year Property Taxes	326,801	203,000	242,700
Current Year Property Taxes Estimated to be Received	4,725,161	4,681,370	4,976,355
<b>Total Resources</b>	<b>11,251,582</b>	<b>10,038,855</b>	<b>9,780,401</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

Personnel Services	4,840,467	6,187,753	6,620,225
Materials and Services	1,094,220	1,198,750	1,176,780
Capital Outlay	1,422,445	846,352	577,396
Debt Service	63,652	0	0
Interfund Transfers	584,969	400,000	0
Contingencies	0	400,000	400,000
Special Payments	0		
Unappropriated Ending Balance and Reserved for Future Expenditure	3,245,829	1,006,000	1,006,000
<b>Total Requirements</b>	<b>11,251,582</b>	<b>10,038,855</b>	<b>9,780,401</b>

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

Name: Fire/Emergency Medical Services (EMS)	11,251,582	10,038,855	9,780,401
FTE	25.34	25.34	26.20
<b>Total Requirements</b>	<b>11,251,582</b>	<b>10,038,855</b>	<b>9,780,401</b>
<b>Total FTE</b>	<b>25.34</b>	<b>25.34</b>	<b>26.20</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING**

The District responded to 2323 emergency incidents during 2024. Medical calls average 73% of the emergency calls. This is the fourth 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 two Community Paramedics funded by Columbia Pacific Coordinated Care Organization.

**PROPERTY TAX LEVIES**

	Rate or Amount Imposed 2023-2024	Rate or Amount Imposed This Year 2024-2025	Rate or Amount Approved Next Year 2025-2026
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	\$0	\$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  
2025-2026

☐ Check here if this is an amended form.

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

The Scappoose Rural Fire Protection District has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Columbia & Multnomah Counties. The property tax, fee, charge or assessment is categorized as stated by this form.

52751 Columbia River Highway Scappoose OR 97056 6/9/2024  
Mailing Address of District City State ZIP code Date  
Karleigh Booth Finance Administrator 503-543-5026 Kbooth@scappoosefire.gov  
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

		Subject to General Government Limits Rate -or- Dollar Amount		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
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 2025/2026		
Actual		Adopted Budget This Year Year 2024/2025	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2022/2023	First Preceding Year 2023/2024						
1	2,590,233	2,854,987	2,563,322	1 Available cash on hand* (cash basis) or	2,148,121		1
2				2 Net working capital (accrual basis)			2
3	118,305	131,362	105,000	3 Previously levied taxes estimated to be received	115,000		3
4	92,836	173,449	90,000	4 Interest	120,000		4
5				5 Transferred IN, from other funds			5
6				6 OTHER RESOURCES			6
7	0	0	0	7 Intergovernmental	1,500		7
8	46,028	139,268	200,000	8 Conflagration	200,000		8
9	842,922	896,844	800,000	9 EMS Receipts	930,000		9
10	8,087	6,799	0	10 Gas Royalties	1,000		10
11	3,529	3,883	1,500	11 Fire Marshal Receipts	1,500		11
12	23,346	18,975	18,000	12 FireMed	18,000		12
13	225,297	130,502	120,000	13 G.E.M.T. (Medicaid)	120,000		13
14	159,604	206,822	339,587	14 Grant Awards	295,586		14
15	43,013	31,689	20,000	15 Miscellaneous Revenue	50,000		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	4,153,200	4,594,580	4,257,409	29 Total resources, except taxes to be levied	4,000,707	-	29
30			4,681,370	30 Taxes estimated to be received	4,976,355		30
31	4,634,914	4,725,161		31 Taxes collected in year levied			31
32	8,788,114	9,319,741	8,938,779	32 TOTAL RESOURCES	8,977,062	-	32

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

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 2025/2026		
	Actual		Adopted Budget This Year 2024/2025	1	2	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2022/2023	First Preceding Year 2023/2024						
1				1	2			1
2	672,213	764,418	924,971	2	3	1,015,955		2
3	2,654,957	2,928,003	3,539,550	3	4	3,695,298		3
4	204,668	227,496	284,163	4	5	290,849		4
5	17,973	20,067	37,000	5	6	47,500		5
6	741,571	852,653	1,114,745	6	7	1,265,680		6
7				7	8			7
8	4,291,382	4,792,637	5,900,429	8	9	6,315,282		8
9	22.0	25.34	25.34	9	10	26.20		9
10				10	11			10
11	78,037	90,174	191,000	11	12	204,420		11
12	16,751	3,946	6,100	12	13	6,100		12
13	12,551	7,108	14,500	13	14	13,700		13
14	67,386	80,484	93,000	14	15	115,010		14
15	7,738	17,539	20,000	15	16	32,000		15
16	126,636	180,935	130,000	16	17	145,000		16
17	68,422	75,187	70,150	17	18	74,700		17
18	109,683	123,505	122,800	18	19	114,000		18
19	5,640	3,800	5,500	19	20	5,500		19
20	81,621	84,208	90,000	20	21	90,000		20
21	83,691	60,120	85,000	21	22	85,000		21
22	163,802	78,585	106,300	22	23	103,300		22
23	31,840	33,111	40,000	23	24	43,050		23
24	120,351	111,767	136,000	24	25	130,000		24
25				25	26			25
26				26	27			26
27	974,149	950,469	1,110,350	27	28	1,161,780		27
28				28	29			28
29	148,942	110,840	128,000	29	30	100,000		29
30				30	31			30
31				31	32			31
32				32	33			32
33				33	34			33
34	148,942	110,840	128,000	34	35	100,000	0	34
35	5,414,473	5,853,946	7,138,779	35		7,577,062	0	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 2025/2026			
	Actual		Adopted Budget This Year 2024/2025	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2022/2023	First Preceding Year 2023/2024							
1				1	Personnel services - Not allocated			1	
2				2				2	
3				3				3	
4	0	0	0	4	Total personnel services	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	9	
10				10	Capital outlay - Not allocated			10	
11				11				11	
12				12				12	
13	0	0	0	13	Total capital outlay	0	0	13	
14				14	Debt service			14	
15	59,394	61,485	0	15	Principal	0		15	
16	4,261	2,170	0	16	Interest	0		16	
17	63,655	63,655	0	17	Total debt service	0		17	
18				18	Special payments			18	
19				19				19	
20				20				20	
21	0	0	0	21	Total special payments	0	0	21	
22				22	Interfund transfers			22	
23	355,000	584,969	400,000	23	To the Real & Personal Property Reserve Fund	0		23	
24	100,000	-		24	To the Personnel Services Fund	0	0	24	
25				25				25	
26				26				26	
27				27				27	
28	455,000	584,969	400,000	28	Total interfund transfers	-		28	
29			400,000	29	Operating contingency	400,000		29	
30			0	30	Reserved for future expenditure	0	0	30	
31			1,000,000	31	Unappropriated ending balance	1,000,000		31	
32	518,655	648,624	800,000	32	Total requirements NOT ALLOCATED	400,000		32	
33	5,414,473	5,853,946	7,138,779	33	Total requirements for ALL programs within fund	7,577,062		33	
34	2,854,986	2,817,171		34	Ending balance (prior years)			34	
35	8,788,114	9,319,741	8,938,779	35	Total requirements	8,977,062		35	

SPECIAL FUND  
RESOURCES AND REQUIREMENTS  
GRANTS

Scappoose Rural Fire Protection District

Historical Data				GRANT RESOURCES AND REQUIREMENTS			Budget for Next Year 2025-2026		
Actual		Adopted Budget This Year 2024/2025	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2022/2023	First Preceding Year 2023/2024								
1				1	RESOURCES				1
2	51,159	51,253	68,050	2	Cash on hand * (cash basis), or		100,996		2
3				3	Working Capital (accrual basis)				3
4				4	Previously levied taxes estimated to be received				4
5				5	Interest				5
6	0			6	Transferred IN, from other funds				6
7	16,514	220,313	113,350	7	Grant awards		0		7
8	-			8					8
9				9					9
10	67,673	271,566	181,400	10	Total Resources, except taxes to be levied		100,996		10
11			0	11	Taxes estimated to be received		0	0	11
12				12	Taxes collected in year levied				12
13	67,673	271,566	181,400	13	TOTAL RESOURCES		100,996	1,000	1,000
14				14	REQUIREMENTS **				14
15				15	Org Unit or Prog & Activity	Object Classification	Detail		15
16	0	47,829	78,000	16	Fire & EMS	Personnel	Recruitment & Retention 0.5FTE	80,996	16
17	9,905	0	0	17	Fire & EMS	Personnel	Instruction & Training	0	17
18	9,905	47,829	78,000	18			Total Personnel Services	80,996	18
19				19					19
20	6,515	143,751	88,400	20	Fire & EMS	Materials & Services	Contracts & Supplies for grants	15,000	20
21				21					21
22				22					22
23	0	52,467	15,000	23	Fire & EMS	Capital Outlay	Uncrewed Aircraft Sys (UAS)	5,000	23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	51,253	27,519		29	Ending balance (prior years)				29
30			0	30	UNAPPROPRIATED ENDING FUND BALANCE			0	30
31	67,673	271,566	181,400	31	TOTAL REQUIREMENTS			100,996	0
									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:

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 2025/2026		
Actual		Adopted Budget This Year 2024/2025	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2022/2023	First Preceding Year 2023/2024						
1			1	RESOURCES			1
2	122,305	413,784	2	Cash on hand * (cash basis), or	469,696		2
3			3	Working Capital (accrual basis)			3
4			4	Previously levied taxes estimated to be received			4
5	12,287	11,916	5	Interest	3,700		5
6	355,000	584,969	6	Transferred IN, from other funds	0		6
7	200,000	432,573	7	Grant Income			7
8			8				8
9			9				9
10	689,592	1,443,242	10	Total Resources, except taxes to be levied	473,396	-	10
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	689,592	1,443,242	13	TOTAL RESOURCES	473,396	-	13
14			14	REQUIREMENTS **			14
15			15	Org. Unit or Prog. & Activity			15
16	37,373	1,334,111	16	Fire/EMS	130,000		16
17	238,435	0	17	Fire/EMS	310,000		17
18	0	0	18	Fire/EMS	0		18
19	0	0	19	Fire/EMS	32,396		19
20	275,808	1,334,111	20	Building & Grounds Improvements	472,396		20
21			21	Total Capital Outlay			21
22			22				22
23			23				23
24			24				24
25			25				25
26			26				26
27			27				27
28			28				28
29	413,784	109,131	29	Ending balance (prior years)			29
30			30	UNAPPROPRIATED ENDING FUND BALANCE	1,000		30
31	689,592	1,443,242	31	TOTAL REQUIREMENTS	473,396	-	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**

Year this reserve fund will be reviewed to be continued or abolished.  
Date cannot be more than 10 years after establishment.

Review Year: 2030

Personnel Services

**Scappoose Rural Fire Protection District**

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025/2026			
	Actual		Adopted Budget This Year Year 2024/2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022/2023	First Preceding Year 2023/2024						
1				RESOURCES				1
2	106,666	206,959	210,324	Cash on hand * (cash basis), or	224,947			2
3				Working Capital (accrual basis)				3
4				Previously levied taxes estimated to be received				4
5	4,962	10,074	4,000	Interest	4,000			5
6	100,000	0	0	Transferred IN, from other funds	0			6
7								7
8								8
9								9
10	211,628	217,033	214,324	Total Resources, except taxes to be levied	228,947	-		10
11				Taxes estimated to be received				11
12				Taxes collected in year levied				12
13	211,628	217,033	214,324	TOTAL RESOURCES	228,947	-		13
14				REQUIREMENTS **				14
15				Org. Unit or Prog. & Activity				15
16	4,669	0	209,324	Personnel	223,947			16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29	206,959	217,033		Ending balance (prior years)				29
30			5,000	UNAPPROPRIATED ENDING FUND BALANCE	5,000			30
31	211,628	217,033	214,324	TOTAL REQUIREMENTS	228,947	-		31

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

## Appendix to FY 2025-2026

<b>FTE Positions:</b>	<b>FTE</b>
Fire Chief, Asst. Chief, and D/C Officers	3.2
Admin/Finance Specialists	2
Firefighter/EMS	15
Logistics Lieutenant	1
Member Outreach (.5 charged to Grant Fund)	1
Emerg. Resp. Tech.	2
Community Paramedic	2
 Total:	 26.2