



**St. Paul Rural Fire Protection District  
2022-2023 Approved Budget**

# **BUDGET COMMITTEE**

## **2022-23**

### **Board of Directors**

James Mullen, Board Chair

Mike Hiller, Vice Chair

Kim Stone, Secretary-Treasurer

Susan Buck, Director

Phil Coleman, Director

### **Appointed Committee**

John Brentano

John Stockfleth

Mike Bernard

Gary Vachter

Dan Drescher

### **Budget Officer**

Dawn Nelson, Board Clerk

## 2022-2023 Budget Calendar

<b>February 21, 2022</b>	<b>Review Budget Calendar</b> <b>Appoint Budget Committee Members</b>
<b>March 21, 2022</b>	<b>Begin discussion about increases/ decreases over previous budget</b>
<b>March 25, 2022</b>	<b>Publish 1<sup>st</sup> notice of Budget Committee meeting (<i>Newberg Graphic</i>)</b>
<b>April 1, 2022</b>	<b>Publish 2<sup>nd</sup> notice of Budget Committee meeting (internet only)</b>
<b>April 18, 2022</b>	<b>Budget Committee meeting &amp; subsequent meetings as necessary</b>
<b>May 5, 2022</b>	<b>Publish notice of Budget Hearing</b>
<b>May 16, 2022</b>	<b>Conduct Budget Hearing</b>
<b>May 16, 2022</b>	<b>Enact Resolution to adopt 2021-22 budget</b>
<b>July 15, 2022</b>	<b>Submit tax certification documents to State of Oregon</b>  <b>LB-50 form @ OR Dept Revenue</b>
<b>By September 30, 2022</b>	<b>Send copy of all budget documents to Marion County Clerk</b>

## The Budget Process

A budget is a financial plan that includes estimates of expenditures and revenues for a single fiscal period. The local budgeting process provides procedures for evaluating a local government's needs and identifying revenue sources to meet those needs. A completed budget provides a means of controlling expenditures and justification for imposing property taxes.

A local government's budget is a public document. Anything connected with the budget is subject to public inspection. The budget is a guide to the financial management of the local government. It provides information that encourages public participation in government. The details of the document should be tempered with common sense to make the document as informative and uncomplicated as possible.

### **Budget period**

The fiscal year begins July 1 and ends June 30 [ORS 294.311(17)].

### **Basis of Accounting**

Local governments are required by ORS 294.333 to maintain accounting records by fund, using a cash, modified accrual, or accrual basis of accounting. The selection of the basis of accounting is up to each local government.

Any change in the basis of accounting must be explained in the budget message for the year in which the change is planned, explaining the reasons for the change and its effect on the fiscal operations of the district. Once a basis of accounting is adopted, that basis must be used throughout the fiscal year or biennium for which the budget was prepared ORS 294.333(2).

### **Budget Officer**

Each local government must have a budget officer, either appointed by the governing body or designated by the local government's charter. The budget officer is under the supervision of the governing body. The budget officer prepares the proposed budget for the coming fiscal year.

The budget officer does not have to live within the boundaries of the local government, unless required to do so by the local government's charter or ordinance. The budget office cannot be an appointed member of the budget committee because appointed members of the budget committee cannot be officers, agents, or employees of the local government [ORS 294.414(4)].

The budget officer must present a balanced budget to the budget committee. To be in balance, the resources in each fund must be equal to the expenditures and other requirements in that fund. The estimates of resources and expenditures must be made in "good faith". That is, they should be reasonable and reasonably likely to prove correct, based on the known facts at the time.

The budget officer is responsible for publishing all of the notices required by local budget law. Most budget officers are also responsible for monitoring budget expenditures during the budget year and notifying the governing body of the need to make any budget changes required after adoption.

## **Budget Committee**

A budget committee is composed of the district board and an equal number of appointed electors of the district. Appointive members terms are for three years. Terms are staggered so that approximately one third of the terms end each year.

Appointive members cannot be officers, agents or employees of the district. The budget committee, at its first meeting elects a chair and vice chair.

## **Budget Message**

A budget message is prepared annually by the budget officer. The extent of the budget message depends upon the size and complexity of the budget, and any changes in fiscal policy or financial position since the preceding year.

The budget message must:

- Explain the budget document.
- Include a brief description of the proposed financial policies for the coming fiscal year.
- Describe the important features of the budget document in connection with the financial policies of the local government.
- Explain the reason for changes from the previous year in appropriation and revenue items.
- Explain any major changes in financial policy.

Any change in the basis of accounting must be explained in the budget message for the year in which the change is planned ORS 294.333(2). The budget message is delivered to the budget committee at its first meeting. The budget message must be in writing, since it is a part of the complete budget document. The message will be delivered by the budget officer.

## **FROM PROPOSED TO ADOPTED**

1. The budget message is delivered at the first budget committee meeting. After the initial meeting, the budget committee may meet as many times as needed to revise and complete the budget. At least one meeting must provide the opportunity for questions and comments from any interested person. All meetings are subject to Oregon's Public Meeting Law (ORS Chapter 192).

The budget officer may make the proposed budget available to the members of the budget committee at any time before the first meeting or may distribute the budget at the first meeting. At the time the budget is given to the committee, a copy must be filed in the office of the district. The budget becomes a public record at this point and must be made available to anyone who is interested in viewing it.

2. The budget committee considers the budget proposed by the budget officer and comments made by the public and may make additions or deletions. When the budget committee is satisfied, it approves the budget. The budget approved by the committee specifies that

amount or rate of each ad valorem tax levy. Approval of the budget and of the amount or rate of tax should be by motion and be recorded in the minutes of the meeting.

3. After the budget is approved, the governing body of the local government must hold a budget hearing. The governing body must publish a “Notice of Budget Hearing and Financial Summary” five to thirty days before the scheduled hearing. This information must either appear in a newspaper of general circulation, be mailed or hand delivered.
4. The governing body must hold the budget hearing on the date specified in the public notice. The purpose of the hearing is to listen to the citizens’ testimony on the approved budget. Additional hearings may be held. All hearings must be open to the public.
5. The governing body may make changes in the approved budget before it is adopted. Expenditures may be increased. If the expenditures in any fund are increased by more than \$5,000 or 10 percent, the governing body must publish notice of a second budget hearing and a new financial summary and hold the second hearing before the adjusted budget can be adopted. If taxes are increased at all or above the rate or amount approved by the budget committee, a second notice and hearing are required before a budget including those additional revenues can be adopted. Note that taxes can only be increased if the budget committee approved less than the local government’s full taxing authority, or if new taxing authority is approved by the voters after the budget committee approved the budget.
6. After the budget hearing, and after considering public testimony, the governing body prepares a resolution or ordinance that formally adopts the budget, makes appropriations and, if property taxes are needed, levies and categorizes each tax. The budget is the basis for making appropriations and certifying the taxes. The resolutions or ordinances adopting the budget and making appropriations must be adopted no later than June 30.
7. The next step in the budget cycle is to certify any property taxes to the county assessor. Taxes must be certified every year, even if the local government operates on a biennial budget.

The documents submitted to the assessor’s office by a taxing district subject to Local Budget Law are:

- Two copies of the notice of levy and the categorization certification (Form LB-50). This form authorizes the assessor to place the district’s taxes on the property tax roll.
- Two copies of the resolution statements that adopt the budget, make appropriations, and impose and categorize taxes.
- Two copies of any successful tax ballot measures for new taxes being imposed for the first time.

#### **AFTER ADOPTION**

Appropriations may be increased or decreased, transferred from one appropriation category to another, or new appropriation categories created. The method used to amend the budget is determined by the budgetary change needed.

Supplemental—If the change involves a new fund or a new appropriation category, a supplemental budget is usually required.

Resolution Transfer—If the change is a transfer of appropriation authority (and the corresponding resources) from one fund to another, or within the same fund, then a resolution transfer is allowed.

Other—In some cases, the change falls within an exception to the Local Budget Law and the governing body may appropriate expenditures with no budget amendment required.

## Budget Message

The fiscal year 2021-22 has been another challenging year for the district but for much different reasons than the preceding year. In February the district tragically lost firefighter Austin Smith as the result of injuries sustained in a barn fire. The outpouring of support from not only the local community but from across the country and abroad was heartwarming. With the guidance of the Oregon State Fire Marshall's Office, monetary, and in-kind donations received the district was able to provide a Level 1 memorial service for firefighter Smith without burdening the district's budget. The donated funds were received through the Charitable Contributions fund and expenditures for the service were paid out through the same fund. Funds collected more than the expenditures for the service are budgeted this year to cover the costs of a memorial at the fire station. A community planning group will be assembled to develop plans for the memorial.

In November 2020 the voters passed an operating levy for the district in the amount of \$0.85/\$1000. This budget reflects the second year of receiving the new levy funds that were intended to help fund personnel services providing for 24/7 paid part time medic staff for the first time which was implemented in the 2021-22 budget year. The remaining of the levy funds are intended to allow the district to start rebuilding its reserves backup for future equipment upgrades with transfers flowing through to the Equipment Reserve Fund. This budget contains appropriated expenditures in the Equipment Reserve Fund to start replacing some of the smaller equipment. It also contains place holder appropriations to allow the district latitude to purchase equipment that may become available at a reduced cost or cost share grant.

In this budget the district expects to receive \$170,677 in levy funds and \$213,286 in regular tax revenue for a total tax revenue of \$383,963 for the budget year 2022-23. All other revenue, including fund balance carryover, accounts for \$332,381 with total resources of \$716,345 for the General Fund and \$939,895 for all funds in the district budget.

In General Fund the personnel services budget allows for a 2% cost of living increase to the hourly wage of the part time paramedics. This COLA was planned as part of the special levy request, in 2022 it does not keep pace with the current preceding 12 month tracking of 7.9% increase in the actual cost of living. This year's paramedic time line item also includes extra hours for coverage during the rodeo. The district has in recent years been experiencing a hardship in covering the rodeo shifts. If approved the district would like to offer a daily incentive premium which has been allotted for in this budget. All other wages remain the same as 2021-22. The overall increase in personnel services in this budget over last year is 4.7 percent.

Most line items in the General Fund materials and services section remain unchanged except for the vehicle fuel line item which accounts fuel purchased that will be reimbursed by other entities as described below in the Fuel Tank Project. The Insurance line item has been increased as advised by SDIS's estimated costs increase. We do not anticipate an extraordinary increase in worker's compensation due to the accident until the following fiscal year. The increase in technology/office equipment is due to increases in software expenditures and replacement costs of computer hardware if needed. The collection/service fees line item has been restored to expected expenditures this year. There is still an outstanding IRS fine that is being disputed and a potential

fine from OSHA. The district has no way of knowing the timeline on these items. If at any point they become due, then they will be covered with contingency funds.

The district is hoping to secure funding to complete a fuel tank project that will contain 3000 gallons of diesel and 500 gallons of gasoline. This project is meant to benefit the entire community and not just the fire district. The school district will use the station to fill the school buses relieving them of the burden of traveling to Newberg to fill up, for this convenience they will pay a premium on top of reimbursement for the fuel they consume. By allowing the school district to fuel from the tank it will ensure that the fuel stays fresh. Other partners including the city and the telephone company will also have access to the tanks for use during emergency situations such as the windstorm that St. Paul experienced last year, and the electricity was out for several days. The cost of the project includes prefilling the tank. This project is reflected in the capital outlay section of the General Fund.

The Charitable Fund has appropriations made to cover the costs of new volunteer recruits. It also contains appropriations for supplies for the community first aid classes. This year it also contains appropriations for a memorial at the front of the station commemorating Austin Smith.

The Equipment Reserve Fund has an appropriation for the annual payment for the Chevrolet command vehicle, this is the fifth and final payment on the vehicle. It also contains appropriations for vehicle maintenance for larger repairs beyond the annual maintenance that is covered in the general fund. The fire department equipment line item contains appropriations to purchase life saving equipment as planned with levy funds. The apparatus purchase line contains funds reserved for expenditure if needed to cover grant matching funds or if an opportunity presents itself to purchase a planned replacement piece at an affordable cost.

The total budget for all funds for fiscal year 2022-23 is \$939,895.

Dawn Nelson  
Budget Officer

## General Fund

The General Fund is the operating fund for St. Paul Rural Fire Protection District, it's one organizational unit is Fire/Transport. The General Fund contains resources, allocated funds of Personnel Services, Materials and Services and Capital Outlay to the organizational unit Fire/Transport. It also contains non allocated funds for Contingency, and Debt Services if applicable.

### RESOURCES

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2022-23		
	Actual		Adopted Budget This Year Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	
	Second Preceding Year 2019-20	First Preceding Year 2020-21					
1	130,475	151,448	116,303	1 Available cash on hand* (cash basis) or	157,131	157,131	1
2				2 Net working capital (accrual basis)		-	2
3	4,504	4,812	4,000	3 Previously levied taxes estimated to be received	4,000	4,000	3
4	2,741	990	1,000	4 Interest	750	750	4
5				5 Transferred IN, from other funds	-	-	5
6				6 <b>OTHER RESOURCES</b>		-	6
7	87,520	55,759	65,000	7 Transport Services	65,000	65,000	7
8	15,234	9,128	15,000	8 FireMed Subscriptions	10,000	10,000	8
9	2,920	4,856	2,000	9 MVC Recovery Income	2,000	2,000	9
10	1,571	8,773	1,500	10 Contract Services Income	1,500	1,500	10
11		214,599		11 Grant Income	60,000	60,000	11
12	3,597	5,511	1,000	12 Miscellaneous Income	32,000	32,000	12
13	(200)	(252)		13 Refunds - Transport			13
14		(2,481)		14 Write Offs			14
15	248,362	453,141	205,803	15 Total resources, except taxes to be levied	332,381	332,381	15
16			358,204	16 Taxes estimated to be received	383,963	383,963	16
17	182,507	189,680		17 Taxes collected in year levied			17
18	430,869	642,822	564,007	18 <b>TOTAL RESOURCES</b>	716,345	716,345	18

Available cash on hand: Monies available from the prior year's operations are budgeted and brought forward to the current year to continue district operations during the dry period from July 1 of the fiscal year until tax monies are received, usually mid-November.

Previously Levied Taxes: Prior year's unpaid taxes which are collected after their original due date.

Interest Revenue: Revenues are generated from deposits earning interest in the state pool, bank or other authorized investments. Interest may also be earned on taxes received from Marion County.

Transport Services: Revenues are generated by billings for ambulance transports.

FireMed Subscriptions: Revenues are for FireMed and Life Flight memberships.

MVC Recovery Income: Revenues are generated by billing nonresidents for resources used in responding to motor vehicle accidents, these billings are usually covered by the insured PIP.

Contract Services Income: Revenues collected for fire suppression and medical aid services.

Grant Revenue: Revenues received for grants applied for and awarded.

Miscellaneous Revenue: Revenues received from any other source.

Taxes Estimated to be Received: Current year's taxes are levied in November and become due within one year, this includes both the regular tax revenue and the funds from the operating levy.

**ALLOCATED REQUIREMENTS FOR FIRE/TRANSPORT**

	Historical Data			REQUIREMENTS FOR: <u>Fire/Transport</u>	Budget For Next Year 2022-23			
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee		
	Second Preceding Year 2019-20	First Preceding Year 2020-21						
1				1	PERSONNEL SERVICES			1
2	18,480	18,480	18,480	2	Wages - Fire Chief	18,480	18,480	2
3	1,229	1,250	1,250	3	Wages - Volunteer Fire Officers	1,250	1,250	3
4	3,220	3,060	3,600	4	Wages - Board Clerk	3,600	3,600	4
5	113,114	111,469	163,512	5	Wages PT-Paramedic	172,337	172,337	5
6	10,411	10,407	14,480	6	Payroll Tax Expense	15,164	15,164	6
7				7				7
8	<b>146,453</b>	<b>144,665</b>	<b>201,322</b>	8	<b>TOTAL PERSONNEL SERVICES</b>	<b>210,831</b>	<b>210,831</b>	8
9				9	<b>Total Full-Time Equivalent (FTE)</b>	<b>5</b>	<b>5</b>	9
10				10	MATERIALS AND SERVICES			10
11	10,615	10,789	12,000	11	Ambulance Supplies	12,000	12,000	11
12	963	1,185	3,500	12	Fire Supplies	3,500	3,500	12
13	4,714	3,443	4,500	13	Vehicle Fuel	31,000	31,000	13
14	10,222	15,622	20,000	14	Vehicle Maintenance	20,000	20,000	14
15	31	74	300	15	Rural Addressing	300	300	15
16	298	14,535	15,000	16	Personal Protective Equipment	10,000	10,000	16
17	734	1,130	1,500	17	Uniforms	1,500	1,500	17
18	1,368	1,090	2,458	18	Training	2,500	2,500	18
19	946	693	1,000	19	Medical	1,500	1,500	19
20	7,651	7,016	9,100	20	Testing	10,000	10,000	20
21	14,975	15,844	18,000	21	Dispatch Services	18,000	18,000	21
22	3,968	1,565	2,600	22	Communications	3,000	3,000	22
23	2,178	1,545	2,029	23	Contract Services	2,000	2,000	23
24	6,892	7,250	7,500	24	Audits & Attorney Fees	7,500	7,500	24
25	10,000	11,200	11,200	25	Fire Calls & Drills	11,200	11,200	25
26	6,885	3,214	8,000	26	Life Flight Membership	8,000	8,000	26
27	2,687	3,592	8,500	27	Building & Grounds Maintenance	8,500	8,500	27
28	2,964	2,424	2,500	28	Dues & Subscriptions	2,500	2,500	28
29	2,831	1,622	2,500	29	Transport Accounting	2,500	2,500	29
30	22,301	22,076	24,500	30	Insurance (life/eqp/liab/wc)	28,000	28,000	30
31	5,370	3,557	3,800	31	Office Supplies	3,000	3,000	31
32	316	1,732	1,800	32	Collection/Service Fees	300	300	32
33		3,917	1,800	33	Office Equipment	4,500	4,500	33
34	13,833	14,619	15,000	34	Utilities	15,000	15,000	34
35			500	35	Disaster Event Supplies	500	500	35
36	<b>132,743</b>	<b>149,736</b>	<b>179,587</b>	36	<b>TOTAL MATERIALS AND SERVICES</b>	<b>206,800</b>	<b>206,800</b>	36
37				37	CAPITAL OUTLAY			37
38		201,925	-	38	Equipment	75,000	75,000	38
39			5,000	39	Fire Department	10,000	10,000	39
40				40				40
41	-	<b>201,925</b>	<b>5,000</b>	41	<b>TOTAL CAPITAL OUTLAY</b>	<b>85,000</b>	<b>85,000</b>	41
42	<b>279,196</b>	<b>496,326</b>	<b>385,909</b>	42	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>502,631</b>	<b>502,631</b>	42

**Personnel Services** - includes wages and payroll taxes for 15 part-time paramedics covering shifts 24/7, fire chief, board clerk and volunteer officers.

**Materials & Services:**

Ambulance Supplies: Provides equipment and supplies to maintain emergency medical operations at current levels.

Fire Supplies: Maintenance and repairs on ground ladders, tools, axes, batteries, lights, and support equipment such as generators, saws, extrication equipment, fans and portable pumps.

Vehicle Fuel: Fuel costs associated with the operation of the district's vehicles, apparatus, and power tools.

Vehicle Maintenance: Apparatus and staff vehicle repairs and regularly scheduled maintenance.

Rural Addressing: Supplies to provide address identification for rural properties.

Personal Protective Equipment: Firefighting protective gear for all personnel.

Uniforms: Uniform components for transport personnel.

Training: Instructors and materials associated with training for personnel.

Medical: Mandated immunizations and flu vaccines.

Testing: Aerial and ground ladder testing, annual fire hose testing, SCBA service testing, air purification certification, annual apparatus pump tests per NFPA standards.

Dispatch Services: 9-1-1 and dispatching fees.

Communications: Purchase, repairs and associated usage fees of mobile and portable radios, and intra-cab headsets and other infrastructure for transmitting radio traffic.

Contract Services: Services contracted through other entities.

Audits & Attorney Fees: This category includes all legal services for the district, auditing services and other consultant services the District may need.

Fire Calls & Drills: Funds designated for the volunteer organization to provide supplies for ongoing drills and training.

Life Flight Membership: Patron's purchase LifeFlight memberships in conjunction with the District's FireMed membership.

Building & Grounds Maintenance: Maintenance and repair needs on stations and outbuildings, storage building, includes all service contracts.

Dues & Subscriptions: Federal, state, and local memberships in various professional and civic organizations.

Transport Accounting: Fees paid for transport billing services.

Insurance: Commercial property and casualty policy, vehicle, facilities, tort, bond insurance, worker's compensation, and statutory life insurance.

Office Supplies: General office supplies, postage costs, specialized and large print orders.

Collection/Service Fees: Fees for bank account maintenance and fees for the pursuing uncollectable accounts.

Technology/Office Equipment: Computer equipment and software maintenance costs.

Utilities: Electricity, propane, water, sewer, cable TV service, garbage and telephone.

Disaster Event Supplies: Extra supplies needed in during a disaster event.

**Capital Outlay**

Facilities maintenance projects or equipment that exceed \$5000 or add to the value of fixed assets as deemed necessary throughout the year.

**NON-ALLOCATED REQUIREMENTS FOR GENERAL FUND**

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-23		
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	
	Second Preceding Year 2019-20	First Preceding Year 2020-21					
1				1 PERSONNEL SERVICES NOT ALLOCATED			1
2				2			2
3	-	-	-	3 <b>TOTAL PERSONNEL SERVICES</b>	-	-	3
4				4 <b>Total Full-Time Equivalent (FTE)</b>			4
5				5 MATERIALS AND SERVICES NOT ALLOCATED			5
6				6			6
7	-	-	-	7 <b>TOTAL MATERIALS AND SERVICES</b>	-	-	7
8				8 CAPITAL OUTLAY NOT ALLOCATED			8
9				9			9
10	-	-	-	10 <b>TOTAL CAPITAL OUTLAY</b>	-	-	10
11				11 DEBT SERVICE			11
12				12			12
13	-	-	-	13 <b>TOTAL DEBT SERVICE</b>	-	-	13
14				14 SPECIAL PAYMENTS			14
15				15			15
16	-	-	-	16 <b>TOTAL SPECIAL PAYMENTS</b>	-	-	16
17				17 INTERFUND TRANSFERS			17
18			71,000	18 Transfer to Equipment Reserve	70,000	70,000	18
19				19			19
20	-	-	<b>71,000</b>	20 <b>TOTAL INTERFUND TRANSFERS</b>	<b>70,000</b>	<b>70,000</b>	20
21			12,000	21 <b>OPERATING CONTINGENCY</b>	20,000	20,000	21
22				22 <b>RESERVED FOR FUTURE EXPENDITURE</b>			22
23			95,098	23 <b>UNAPPROPRIATED ENDING BALANCE</b>	123,714	123,714	23
24	-	-	<b>178,098</b>	24 <b>Total Requirements NOT ALLOCATED</b>	<b>213,714</b>	<b>213,714</b>	24
25	279,196	496,326	385,909	25 Total Requirements for <b>ALL Org.Units/Programs within fund</b>	502,631	502,631	25
26	151,673	146,495		26 Ending balance (prior years)			26
27	<b>430,869</b>	<b>642,822</b>	<b>564,007</b>	27 <b>TOTAL REQUIREMENTS</b>	<b>716,345</b>	<b>716,345</b>	27

Non-allocated requirements are expenses that are not allocated to any organizational unit but are part of operation costs.

Interfund Transfers: Amounts budgeted to be transferred from one fund to another within the budget.

Operating Contingency: The amount set aside for anticipated operating expenses that cannot be specifically identified at the time the budget is prepared.

Reserved for Future Expenditure: This amount is anticipated cash carryforward that is above the required unappropriated ending fund balance.

Unappropriated Ending Fund Balance: This amount is set aside under ORS 294.398 to provide funds in the budget period following the one for which this budget is approved, for expenditures expected between July 1 and the time when enough new revenues are on hand to meet cash flow needs (November 30).

Total Requirements: This is the total amount of expenditures including Unappropriated Ending Fund Balance for the fund and should match the Total Resources for the fund.

## Charitable Contributions Fund

St Paul Rural Fire Protection District is registered as a 501 (c)3. This fund was established to track contributions made by donors. Some contributions are designated to a specific purpose, most contributions are made to sponsor the transport side of the organization. Recommendations for expenditures are made to the board from the volunteers.

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-23					
Actual		Adopted Budget Year 2021-22	Proposed By Budget Officer		Approved By Budget Committee					
Second Preceding Year 2019-20	First Preceding Year 2020-21									
1			1	RESOURCES			1			
2	53,882	55,337	52,000	2	Cash on hand * (cash basis), or	70,000	70,000	2		
3				3	Working Capital (accrual basis)		-	3		
4				4	Previously levied taxes estimated to be received		-	4		
5	1,217	447	350	5	Interest	350	350	5		
6				6	Transferred IN, from other funds		-	6		
7	7,100	8,802	2,500	7	Charitable Contributions	2,000	2,000	7		
8			1,230	8	First Aid Classes	1,200	1,200	8		
9				9				9		
10	62,199	64,586	56,080	10	Total Resources, except taxes to be levied	73,550	73,550	10		
11				11	Taxes estimated to be received			11		
12				12	Taxes collected in year levied			12		
13	<b>62,199</b>	<b>64,586</b>	<b>56,080</b>	13	<b>TOTAL RESOURCES</b>	<b>73,550</b>	<b>73,550</b>	13		
14				14	REQUIREMENTS **			14		
15				15	Org Unit or Prog & Activity	Object Classification	Detail		15	
16		729	2,500	16	Fire/Transport	M&S	Supplies	2,500	2,500	16
17	1,530			17	Fire/Transport	M&S	Uniforms	1,000	1,000	17
18	4,324	5,437	6,500	18	Fire/Transport	M&S	Training	7,000	7,000	18
19	8	3		19	Fire/Transport	M&S	Fees		-	19
20				20	Fire/Transport	M&S	Contingency	50,000	50,000	20
21	1,000	4,479	10,000	21	Fire/Transport	Capital Outlay	Equipment	10,000	10,000	21
22				22						22
23				23						23
24				24						24
25	55,337	53,939		25	Ending balance (prior years)					25
26			37,080	26	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			3,050	3,050	26
27	<b>62,199</b>	<b>64,586</b>	<b>56,080</b>	27	<b>TOTAL REQUIREMENTS</b>			<b>73,550</b>	<b>73,550</b>	27

## Equipment Reserve Fund

The Equipment Reserve Fund was established with the balance of funds from the last bond measure. This fund was re-authorized by resolution number 2020-02 on April 20, 2020, for the following specific purpose of maintaining and replacing equipment. This fund will be reviewed in 2030 to determine if it will be continued or abolished.

The Equipment Reserve Fund is funded from the sales of surplus equipment and through inter-fund transfers from the General Fund.

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-23					
Actual			Proposed By Budget Officer		Approved By Budget Committee					
Second Preceding Year 2019-20	First Preceding Year 2020-21	Adopted Budget Year 2021-22								
1			1	RESOURCES			1			
2	59,550	53,724	42,850	2	Cash on hand * (cash basis), or	80,000	80,000	2		
3				3	Working Capital (accrual basis)		-	3		
4				4	Previously levied taxes estimated to be received		-	4		
5	1,344	396	350	5	Interest		-	5		
6			71,000	6	Transferred IN, from other funds	70,000	70,000	6		
7	5,285			7	Miscellaneous Income		-	7		
10	66,179	54,120	114,200	10	Total Resources, except taxes to be levied	150,000	150,000	10		
11				11	Taxes estimated to be received			11		
12				12	Taxes collected in year levied			12		
13	<b>66,179</b>	<b>54,120</b>	<b>114,200</b>	13	<b>TOTAL RESOURCES</b>	<b>150,000</b>	<b>150,000</b>	13		
14				14	REQUIREMENTS **			14		
15				15	Org. Unit or Prog. & Activity			15		
16			10,000	16	Fire/Transport	M&S	Vehicle Maintenance	20,000	20,000	16
17			30,000	17	Fire/Transport	Cap Outlay	Fire Department Equipment	20,000	20,000	17
18	12,455	12,455	12,500	18	Fire/Transport	Cap Outlay	Chevrolet Command Payment	12,500	12,500	18
19				19	Fire/Transport	Cap Outlay	Apparatus Purchase	97,500	97,500	19
20				20						20
21				21						21
22				22						22
23				23						23
24	53,724	41,665		24	Ending balance (prior years)					24
25			61,700	25	UNAPPROPRIATED ENDING FUND BALANCE			-		25
26	<b>66,179</b>	<b>54,120</b>	<b>114,200</b>	26	<b>TOTAL REQUIREMENTS</b>			<b>150,000</b>	<b>150,000</b>	26

## GLOSSARY - TERMS

**Accounting System:** The total set of records and procedures which are used to record, classify, and report information on the financial status of an entity.

**Ad Valorem Tax:** A property tax computed as a percentage of value of taxable property.

**Appropriation:** An authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body.

**Ballot Measure 5:** The tax ballot measure which adopted the constitutional limit of \$10 per \$1000 of assessed value for all non-school (i.e., local governments, special districts, etc.) taxing entities. It is no longer possible to levy the authorized tax base amount for entities whose levies exceed \$10 per thousand.

**Budget:** A plan of financial operation expressing estimates of proposed expenditures for a fiscal year and the proposed means of financing them.

**Budget Document:** The official written statement prepared by the budget officer and supporting staff which presents the proposed budget to the governing body.

**Budget Calendar:** The schedule of key dates which the board of directors follows in the preparation, adoption, and administration of the budget.

**Budget Message:** Written explanation of the budget and the district's financial priorities. It is prepared and presented by the fire chief.

**Capital Outlay:** Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings.

**Cash Basis:** System of accounting under which revenues are accounted for only when they are received in cash, and expenditures are accounted for only when paid.

**Debt Service Fund:** A fund established to account for payment of general long-term debt principal and interest.

**Expenditure:** Where accounts are kept on a cash basis and expenditures are recognized only when the cash payments for the above purposes are made.

**Fiscal Year:** A twelve-month period designated as the operating year.

**Fund Balance:** The fund equity of governmental funds.

**General Fund:** A fund used to account for most fiscal activities except those activities required to be accounted for in another fund.

**Revenue:** The term designates an increase to a fund's assets which: does not increase a liability (i.e., proceeds from a loan); does not represent a repayment of an expenditure already made;

does not represent a cancellation of certain liabilities; and does not represent an increase in contributed capital.

Tax Rate: The amount of a tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.

## **NOTICE OF BUDGET COMMITTEE MEETING**

A public meeting of the Budget Committee of the St Paul Rural Fire Protection District, Marion County, State of Oregon, to discuss the budget for the fiscal year July 1, 2022, to June 30, 2023, will be held at SPRFPD Main Station, 4233 Church St NE, St Paul, OR. The meeting will take place on April 18, 2022, at 6:30 p.m.

The purpose of the meeting is to receive the budget message and receive comment from the public on the budget.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after April 11, 2022, at 4233 Church St NE, St Paul, OR, between the hours of 9 a.m. and 4 p.m. or on the District's website [www.stpaulfire.org](http://www.stpaulfire.org). For alternative meeting attendance options please contact Dawn Nelson, board clerk at [dawn.nelson@stpaulfire.org](mailto:dawn.nelson@stpaulfire.org).

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