



**St. Paul Rural Fire Protection District
2024-2025 Committee Approved Budget**

BUDGET COMMITTEE

2024-25

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

2024-2025 Budget Calendar

February 21, 2024	Review Budget Calendar Appoint Budget Committee Members Appoint Budget Officer
March 18, 2024	Begin discussion about increases/ decreases over previous budget
March 25, 2024	Publish 1st notice of Budget Committee meeting (<i>Newberg Graphic</i>)
April 1, 2024	Publish 2nd notice of Budget Committee meeting (internet only)
April 15, 2024	Budget Committee meeting & subsequent meetings as necessary
May 6, 2024	Publish notice of Budget Hearing
May 20, 2024	Conduct Budget Hearing
May 20, 2024	Enact Resolution to adopt 2023-24 budget
July 15, 2024	Submit tax certification documents to State of Oregon LB-50 form @ OR Dept Revenue
By September 30, 2024	Send copy of all budget documents to Marion County Clerk

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

In the current fiscal year 2023-24 the district completed the dedication of the new station sign in Austin Smith's honor; these funds were expended from the Charitable Contributions Fund.

In this proposed budget the district expects to receive \$177,285 in levy funds and \$221,544 in regular tax revenue for a total tax revenue of \$398,830 for the budget year 2024-25. All other revenue, including fund balance carryover accounts for \$313,635 with total resources of \$712,465 for the general fund and \$1,103,665 for all funds in the district budget. While this is a small decrease in resources in the general fund from the prior budget year resources across all funds are up. The general fund decrease is attributable to smaller cash carryforward from the previous budget year.

In the general fund, the personnel services budget reflects an increase of 21% over the current budget. In this increase is a 2% cost of living adjustment for the part-time paramedics. It also includes funds designated for seasonal staffing which are covered by grant funds from the State Fire Marshalls office that are carried over from prior budget years. Finally, we have added 30 additional 24-hour shifts for part-time paramedics to allow for coverage when volunteers are either out of town on vacation or attending other community events.

Certain line items in the general fund materials and services section have been increased for the proposed budget year. We have seen a recent increase in utilities and ambulance supplies, so those line items have increased. In the insurance line item, we have budgeted for a 15% increase in general liability and 6% in our worker's comp. The workers' comp increase we experienced last year was even larger than we anticipated. Due to both the changeover in providers (SDIS to SAIF) and the loss we incurred the increase was 150%. I believe the loss will affect the district's experience rating for 3 – 5 years and then we should start to see a reduction. As the apparatus fleet ages, we have seen increased maintenance costs over the last two years, so this line item has been increased. There is also a placeholder for larger repairs in the equipment reserve fund budget.

As a placeholder if expenses come in under budget by June 2025, we have appropriated \$50,000 to transfer to the equipment fund.

The charitable fund has appropriations made in the training line to cover the costs of new volunteer recruits and advanced EMT certifications, as well as appropriations for supplies for the community first aid classes. Added this year are appropriations for repairs to the antique apparatus and to support the community Christmas light project. A placeholder line item for equipment capital outlay is also in this budget in case a piece of ambulance equipment fails.

The equipment reserve fund has 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 equipment if needed. 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. An apparatus committee has been meeting to discuss how to prioritize apparatus replacement and

the most cost-effective way to achieve this. As stated in the paragraph regarding the general fund there may not be a transfer of \$50,000 which would then limit any spending on the appropriations by that amount.

The total budget for all funds for fiscal year 2024-25 is \$1,103,665.

Dawn Nelson
Budget Officer

General Fund

The general fund is the operating fund for St. Paul Rural Fire Protection District, the fund contains one organizational unit, 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		
Actual		Adopted Budget This Fiscal Year	2024-2025				
Second Preceding Year	First Preceding Year		Proposed By Budget Officer		Approved By Budget Committee		
2021-2022	2022-2023	2023-2024					
1	146,720	186,315	211,892	1 Available cash on hand* (cash basis) or	190,135	190,135	1
2	204,179	211,182	214,039	2 Current Taxes	221,544	221,544	2
3	163,491	170,795	171,280	3 Operational Levy	177,285	177,285	3
4	6,859	9,982	4,000	4 Previously levied taxes estimated to be received	4,000	4,000	4
5	1,087	7,327	7,000	5 Interest	7,000	7,000	5
6	93,892	76,212	65,000	6 Transport Services	65,000	65,000	6
7	14,988	11,397	10,000	7 FireMed Subscriptions	10,000	10,000	7
8	1,260	-	2,000	8 MVC Recovery Income	2,000	2,000	8
9	4,211	-	1,500	9 Contract Services Income	1,500	1,500	9
10	2,685	121,526	-	10 Grant Income	-	-	10
11	2,048	8,927	32,000	11 Miscellaneous Income	34,000	34,000	11
12		(706)		12 Refunds - Transport			12
13				13 Write Offs			13
14	641,420	802,957	718,711	14 TOTAL RESOURCES	712,465	712,465	14

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.

Current Taxes: Taxes assessed at the permanent tax rate.

Operational Levy: Taxes assed for the operational levy.

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 transport.

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.

Refunds-Transport: Refunds issued due to overpayment of transport fees.

ALLOCATED REQUIREMENTS FOR FIRE/TRANSPORT

	Historical Data			REQUIREMENTS FOR: <u>Fire/Transport</u>	Budget for Next Year			
	Actual				2024-2025			
	Second Preceding Year	First Preceding Year	Adopted Budget This Fiscal Year		Proposed By Budget Officer	Approved By Budget Committee		
	2021-2022	2022-2023	2023-2024					
1				1	PERSONNEL SERVICES			1
2	18,480	18,480	18,480	2	Wages - Fire Chief	18,480	18,480	2
3	1,250	1,250	1,250	3	Wages - Volunteer Fire Officers	1,500	1,500	3
4	3,900	3,630	3,600	4	Wages - Board Clerk	3,600	3,600	4
5	158,563	168,972	187,530	5	Wages PT-Paramedic	205,924	205,924	5
6		2,424	-	6	Wages - Seasonal	26,438	26,438	6
7	14,043	14,749	16,342	7	Payroll Tax Expense	19,836	19,836	7
8				8				8
9	196,236	209,505	227,202	9	TOTAL PERSONNEL SERVICES	275,778	275,778	9
10				10	Total Full-Time Equivalent (FTE)	4	4	10
11				11	MATERIALS AND SERVICES			11
12	14,165	11,200	12,000	12	Ambulance Supplies	14,000	14,000	12
13	3,148	3,635	3,500	13	Fire Supplies	3,500	3,500	13
14	6,257	17,771	31,000	14	Vehicle Fuel	31,000	31,000	14
15	18,641	13,198	20,000	15	Vehicle Maintenance	25,000	25,000	15
16	50	-	300	16	Rural Addressing	300	300	16
17	8,806	12,202	15,000	17	Personal Protective Equipment	15,000	15,000	17
18	1,926	697	1,500	18	Uniforms	1,500	1,500	18
19	1,765	6,379	4,500	19	Training	4,500	4,500	19
20	7,520	7,287	5,000	20	Medical	5,000	5,000	20
21	7,591	9,979	10,000	21	Testing	10,000	10,000	21
22	17,397	17,724	18,500	22	Dispatch Services	19,500	19,500	22
23	2,909	2,034	3,000	23	Communications	3,000	3,000	23
24	923	822	2,000	24	Contract Services	2,000	2,000	24
25	7,600	6,700	7,500	25	Audits & Attorney Fees	16,500	16,500	25
26	11,200	11,200	11,200	26	Fire Calls & Drills	11,200	11,200	26
27	8,688	9,099	8,000	27	Life Flight Membership	8,000	8,000	27
28			500	28	Disaster Event Supplies	500	500	28
29				29	Peer Support	4,000	4,000	29
30	6,770	3,626	8,500	30	Building & Grounds Maintenance	8,500	8,500	30
31	2,841	3,516	3,000	31	Dues & Subscriptions	3,000	3,000	31
32	2,285	2,350	2,500	32	Transport Accounting	2,500	2,500	32
33	26,379	30,766	41,500	33	Insurance (life/eq/liab/wc)	46,000	46,000	33
34	3,425	2,295	3,000	34	Office Supplies	3,000	3,000	34
35	3,101	1,279	1,200	35	Collection/Service Fees	1,200	1,200	35
36	4,945	4,643	5,000	36	Office Equipment	6,000	6,000	36
37	15,900	17,267	15,000	37	Utilities	17,000	17,000	37
38		1,189		38	Reconciliation Discrepancies			38
39	184,232	196,857	233,200	39	TOTAL MATERIALS AND SERVICES	261,700	261,700	39
40				40	CAPITAL OUTLAY			40
41	3,637	91,314	-	41	Equipment	-	-	41
42			10,000	42	Fire Department	10,000	10,000	42
43				43				43
44	3,637	91,314	10,000	44	TOTAL CAPITAL OUTLAY	10,000	10,000	44
45	384,105	497,676	470,402	45	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	547,478	547,478	45

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.

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

Peer Support: Provide training and supplies for peer support counselors.

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 of uncollectable accounts.

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

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

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			
	Actual		Adopted Budget This Fiscal Year		2024-2025			
	Second Preceding Year	First Preceding Year			Proposed By Budget Officer	Approved By Budget Committee		
	2021-2022	2022-2023	2023-2024					
1				1	PERSONNEL SERVICES NOT ALLOCATED			1
2				2				2
3	-	-	-	3	TOTAL PERSONNEL SERVICES	-	-	3
4				4	Total Full-Time Equivalent (FTE)			4
5				5	MATERIALS AND SERVICES NOT ALLOCATED			5
6				6				6
7	-	-	-	7	TOTAL MATERIALS AND SERVICES	-	-	7
8				8	CAPITAL OUTLAY NOT ALLOCATED			8
9				9				9
10	-	-	-	10	TOTAL CAPITAL OUTLAY	-	-	10
11				11	DEBT SERVICE			11
12				12				12
13	-	-	-	13	TOTAL DEBT SERVICE	-	-	13
14				14	SPECIAL PAYMENTS			14
15				15				15
16	-	-	-	16	TOTAL SPECIAL PAYMENTS	-	-	16
17				17	INTERFUND TRANSFERS			17
18		70,000	70,000	18	Transfer to Equipment Reserve	50,000	50,000	18
19				19				19
20	-	70,000	70,000	20	TOTAL INTERFUND TRANSFERS	50,000	50,000	20
21			20,000	21	OPERATING CONTINGENCY	20,000	20,000	21
22				22	RESERVED FOR FUTURE EXPENDITURE			22
23			158,309	23	UNAPPROPRIATED ENDING BALANCE	94,987	94,987	23
24	-	70,000	248,309	24	Total Requirements NOT ALLOCATED	164,987	164,987	24
25	384,105	497,676	470,402	25	Total Requirements for ALL Org.Units/Programs within fund	547,478	547,478	25
26	146,495	235,281		26	Ending balance (prior years)			26
27	530,600	802,957	718,711	27	TOTAL REQUIREMENTS	712,465	712,465	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 expenditure 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 by the volunteers.

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year					
Actual		Adopted Budget This Fiscal Year	2024-2025							
Second Preceding Year	First Preceding Year		Proposed By Budget Officer		Approved By Budget Committee					
2021-2022	2022-2023	2023-2024								
1			1	RESOURCES			1			
2	53,939	91,846	109,000	2	Cash on hand * (cash basis), or	102,000	102,000	2		
3			-	3	Working Capital (accrual basis)		-	3		
4			-	4	Previously levied taxes estimated to be received		-	4		
5	379	2,995	2,000	5	Interest	5,000	5,000	5		
6			-	6	Transferred IN, from other funds		-	6		
7	65,420	122,399	-	7	Charitable Contributions		-	7		
8			1,200	8	First Aid Classes	1,200	1,200	8		
9	100	3,500		9	Miscellaneous Income			9		
10	119,838	220,740	112,200	10	Total Resources, except taxes to be levied	108,200	108,200	10		
11				11	Taxes estimated to be received			11		
12				12	Taxes collected in year levied			12		
13	119,838	220,740	112,200	13	TOTAL RESOURCES	108,200	108,200	13		
14				14	REQUIREMENTS **			14		
15				15	Org Unit or Prog & Activity	Object Classification	Detail	15		
16	2,202	1,309	2,500	16	Fire/Transport	M&S	Supplies	-	-	16
17		2,250	1,000	17	Fire/Transport	M&S	Uniforms	5,000	5,000	17
18		1,150	10,000	18	Fire/Transport	M&S	Training	30,000	30,000	18
19	237	57		19	Fire/Transport	M&S	Fees		-	19
20	22,040	-		20	Fire/Transport	M&S	Disaster Event		-	20
					Fire/Transport	M&S	Antique Aparatus	2,000	2,000	
					Fire/Transport	M&S	Community Support	3,000	3,000	
21		1,889		21	Fire/Transport	M&S	Miscellaneous	3,000	3,000	21
22			50,000	22	Fire/Transport	M&S	Contingency	-	-	22
23			1,500	23	Fire/Transport	M&S	Retricted Donations		-	23
24	3,513	103,322	10,000	24	Fire/Transport	Capital Outlay	Equipment	50,000	50,000	24
25		6,290	20,000	25	Fire/Transport	Capital Outlay	Memorial		-	25
26				26						26
27	91,846	104,473		27	Ending balance (prior years)					27
28			17,200	28	UNAPPROPRIATED ENDING FUND BALANCE			15,200	15,200	28
29	119,838	220,740	112,200	29	TOTAL REQUIREMENTS			108,200	108,200	29

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		
				2024-2025		
Actual		Adopted Budget This Fiscal Year		Proposed By Budget Officer	Approved By Budget Committee	
Second Preceding Year	First Preceding Year					
2021-2022	2022-2023	2023-2024				
			1	RESOURCES		
	41,665	100,469	2	Cash on hand * (cash basis), or	223,000	223,000
			3	Working Capital (accrual basis)		-
			4	Previously levied taxes estimated to be received		-
	259	2,507	5	Interest	10,000	10,000
	71,000	70,000	6	Transferred IN, from other funds	50,000	50,000
			7	Miscellaneous Income		-
	54,120	172,976	10	Total Resources, except taxes to be levied	283,000	283,000
			11	Taxes estimated to be received		
			12	Taxes collected in year levied		
	54,120	172,976	13	TOTAL RESOURCES	283,000	283,000
			14	REQUIREMENTS **		
			15	Org. Unit or Prog. & Activity		
		6,176	16	Fire/Transport	M&S	Vehicle Maintenance
		4,017	17	Fire/Transport	Cap Outlay	Fire Department Equipment
	12,455	12,455	18	Fire/Transport	Cap Outlay	Chevrolet Command Payment
		183,500	19	Fire/Transport	Cap Outlay	Apparatus
			20			
			21			
			22			
			23			
	41,665	150,327	24	Ending balance (prior years)		
			25	UNAPPROPRIATED ENDING FUND BALANCE		
	54,120	172,976	26	TOTAL REQUIREMENTS	283,000	283,000

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 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, 2024 to June 30, 2025, will be held at SPRFPD Main Station, 4233 Church St NE, St Paul, OR. The meeting will take place on April 15, 2024 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 8, 2024 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. For alternative meeting attendance options please contact Dawn Nelson, board clerk at dawn.nelson@stpaulfire.org.

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FORM LB-1 **NOTICE OF BUDGET HEARING**

A public meeting of the St Paul Rural Fire Protection District will be held on May 20, 2024 at 7:00 pm at 4233 Church St NE, St Paul, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the St Paul 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 4233 Church St NE, St Paul, Oregon between the hours of 9:00 a.m. and 4:00 p.m. or online at www.stpaulfire.org 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. If different, the major changes and their effect on the budget are:

Contact: Dawn Nelson Telephone: 503-633-4602 Email: dawn.nelson@stpaulfire.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	2022-23	This Year 2023-24	Next Year 2024-25
Beginning Fund Balance/Net Working Capital	378,630	470,392	515,135
Fees, Licenses, Permits, Fines, Assessments & Other Service	0	0	0
Federal, State & all Other Grants, Gifts, Allocations & Donations	243,925	0	0
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	70,000	70,000	50,000
All Other Resources Except Current Year Property Taxes	122,142	128,700	139,700
Current Year Property Taxes Estimated to be Received	381,977	385,319	398,830
Total Resources	1,196,673	1,054,411	1,103,665

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	209,505	227,202	275,778
Materials and Services	209,689	318,200	324,700
Capital Outlay	217,398	243,500	323,000
Debt Service	0	0	0
Interfund Transfers	70,000	70,000	50,000
Contingencies	0	20,000	20,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	490,081	175,509	110,187
Total Requirements	1,196,673	1,054,411	1,103,665

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program			
FTE for that unit or program			
Fire/Transport	209,505	227,202	275,778
FTE	5	5	4
Not Allocated to Organizational Unit or Program			
FTE			
Total Requirements	209,505	227,202	275,778
Total FTE	5	5	4

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

None

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
	2022-23	This Year 2023-24	Next Year 2024-25
Permanent Rate Levy (rate limit \$1.0622 per \$1,000)	1.0622/\$1000	1.0622/\$1000	1.0622/\$1000
Local Option Levy	.85/\$1000	.85/\$1000	.85/\$1000
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding	Estimated Debt Authorized, But
	on July 1.	Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
Total	\$0	\$0

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