



**St. Paul Rural Fire Protection District
2026-2027 Budget
Committee Approved April 20, 2026**

BUDGET COMMITTEE

2026-27

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

2026-2027 Budget Calendar

March 16, 2026	Review Budget Calendar Appoint Budget Committee Members Appoint Budget Officer
March 16, 2026	Begin discussion about increases/ decreases over previous budget
March 30,2026	Publish 1st notice of Budget Committee meeting (<i>Newberg Graphic</i>)
April 6, 2026	Publish 2nd notice of Budget Committee meeting (internet only)
April 20,2026	Budget Committee meeting & subsequent meetings as necessary
May 4, 2026	Publish notice of Budget Hearing
May 18, 2026	Conduct Budget Hearing
May 18, 2026	Enact Resolution to adopt 2026-27 budget
July 15, 2026	Submit tax certification documents to State of Oregon LB-50 form @ OR Dept Revenue
By September 30, 2026	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 this proposed budget the district expects to receive \$240,096 in levy funds. This is the first budget year the district will receive funds based on the new rate of \$1.08 that passed in November 2025. The regular tax revenue is projected to be \$236,139 for a total tax revenue of \$476,235 for the budget year 2026-27. There are resources of \$868,209 for the general fund and the total resources for all funds in the budget is \$1,172,209.

In the general fund, the personnel services budget reflects an increase. This is partially due to including workers compensation costs for the part-time medics within personal services instead of materials and services, this is more in line with providing accurate reporting on grants that include personnel costs. This budget also includes an increase in the hourly wage of the part-time paramedics by \$1, we are always trying to reach a more competitive rate with other similar agencies in the county but still fall short.

We have included small increases to most line items in the general fund in anticipation of increasing costs. The line with the most significant percentage decrease is the Insurance line that is due to moving the workers compensation insurance cost into the personnel services section as described earlier.

The charitable fund continues to have appropriations for training to cover the costs of new volunteer recruits and advanced EMT certifications, as well as appropriations for supplies for the community first aid classes, 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 cash carryforward in the equipment reserve fund is in anticipation of purchasing a new “used” ambulance in the current year. 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. The picture on the cover of the budget book is the new “used” tender that has been placed in service.

The total budget for all funds for fiscal year 2026-27 is \$1,172,209.

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		2026-2027		
	Second Preceding Year	First Preceding Year			Proposed By Budget Officer	Approved By Budget Committee	
	2023-2024	2024-2025	2025-2026				
1	234,777	242,954	210,630	1 Available cash on hand* (cash basis) or	278,974	278,974	1
2	213,738	221,336	230,514	2 Current Taxes	236,139	236,139	2
3	172,802	180,653	184,463	3 Operational Levy	240,096	240,096	3
4	5,976	5,486	4,000	4 Previously levied taxes estimated to be received	4,000	4,000	4
5	12,690	12,098	7,000	5 Interest	7,000	7,000	5
6	69,851	76,888	65,000	6 Transport Services	65,000	65,000	6
7	24,625	11,465	10,000	7 FireMed Subscriptions	10,000	10,000	7
8	-			8 MVC Recovery Income	-	-	8
9	4,210	2,639	1,500	9 Contract Services Income	1,500	1,500	9
10	10,000	27,165		10 Grant Income	-	-	10
11	34,624	28,392	25,500	11 Miscellaneous Income	25,500	25,500	11
12	(1,364)	(2,604)		12 Refunds - Transport			12
13				13 Write Offs			13
14	781,929	806,472	738,607	14 TOTAL RESOURCES	868,209	868,209	14

Available cash on hand: Funds 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

1	Historical Data			REQUIREMENTS FOR: <u>Fire/Transport</u>	Budget for Next Year		1
	Actual				2026-2027		
	Second Preceding Year	First Preceding Year	Adopted Budget This Fiscal Year		Proposed By Budget Officer	Approved By Budget Committee	
	2023-2024	2024-2025	2025-2026				
1				PERSONNEL SERVICES			1
2	18,480	17,710	18,480	2 Wages - Fire Chief	18,480	18,480	2
3	1,250	1,250	1,500	3 Wages - Volunteer Fire Officers	1,500	1,500	3
4	3,600	3,600	3,600	4 Wages - Board Clerk	3,600	3,600	4
5	187,343	209,369	211,824	5 Wages PT-Paramedic	231,072	231,072	5
6	13,315	14,147	25,000	6 Wages - Seasonal	31,152	31,152	6
7				7 Workers Compensation	13,950	13,950	7
8	18,108	20,382	21,244	8 Payroll Tax Expense	22,150	22,150	8
9	242,097	266,458	281,648	9 TOTAL PERSONNEL SERVICES	321,903	321,903	9
10				10 Total Full-Time Equivalent (FTE)	5	4	10
11				MATERIALS AND SERVICES			11
12	16,169	12,845	14,500	12 Ambulance Supplies	15,000	15,000	12
13	3,409	4,043	3,550	13 Fire Supplies	3,550	3,550	13
14	29,011	25,360	31,000	14 Vehicle Fuel	30,000	30,000	14
15	15,018	10,829	25,500	15 Vehicle Maintenance	26,000	26,000	15
16	34	37	300	16 Rural Addressing	300	300	16
17	12,717	4,495	15,300	17 Personal Protective Equipment	16,500	16,500	17
18	1,593	1,850	1,530	18 Uniforms	2,000	2,000	18
19	692	4,265	4,590	19 Training	4,682	4,682	19
20	4,035	2,106	5,100	20 Medical	5,202	5,202	20
21	14,310	5,547	10,200	21 Testing	10,404	10,404	21
22	18,341	19,424	20,500	22 Dispatch Services	21,000	21,000	22
23	1,539	2,281	3,000	23 Communications	9,000	9,000	23
24	1,053	728	1,500	24 Contract Services	2,050	2,050	24
25	6,862	10,800	15,000	25 Audits & Attorney Fees	15,000	15,000	25
26	11,200	11,200	11,200	26 Fire Calls & Drills	11,200	11,200	26
27	9,904	9,804	9,000	27 Life Flight Membership	9,000	9,000	27
28	-	-	500	28 Disaster Event Supplies	500	500	28
29	-	-	4,000	29 Peer Support	4,000	4,000	29
30	6,002	6,938	8,600	30 Building & Grounds Maintenance	8,800	8,800	30
31	3,740	2,925	3,060	31 Dues & Subscriptions	3,500	3,500	31
32	2,169	2,482	2,550	32 Transport Accounting	2,601	2,601	32
33	42,090	41,037	46,000	33 Insurance (life/eqp/liab/wc)	35,500	35,500	33
34	2,869	2,369	3,050	34 Office Supplies	3,050	3,050	34
35	1,953	1,166	1,200	35 Collection/Service Fees	1,200	1,200	35
36	5,917	5,866	10,000	36 Office Equipment	11,500	11,500	36
37	16,253	18,098	17,500	37 Utilities	18,000	18,000	37
38	-	107	500	38 Miscellaneous	500	500	38
39	-			39 Reconciliation Discrepancies		-	39
40	226,878	206,602	268,730	40 TOTAL MATERIALS AND SERVICES	270,039	270,039	40
41				CAPITAL OUTLAY			41
12	-	-	-	12 Equipment	10,000	10,000	12
43	-	7,250	10,000	43 Fire Department	10,000	10,000	43
44	-			44			44
45	-	7,250	10,000	45 TOTAL CAPITAL OUTLAY	20,000	20,000	45
46	468,975	480,310	560,378	46 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	611,942	611,942	46

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, also 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		2026-2027			
	Second Preceding Year	First Preceding Year			Proposed By Budget Officer	Approved By Budget Committee		
	2023-2024	2024-2025	2025-2026					
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	50,000	-	18	Transfer to Equipment Reserve	-	-	18
19				19				19
20	70,000	50,000	-	20	TOTAL INTERFUND TRANSFERS	-	-	20
21			20,000	21	OPERATING CONTINGENCY	25,000	25,000	21
22				22	RESERVED FOR FUTURE EXPENDITURE			22
23			158,229	23	UNAPPROPRIATED ENDING BALANCE	231,267	231,267	23
24	70,000	50,000	178,229	24	Total Requirements NOT ALLOCATED	256,267	256,267	24
25	468,975	480,310	560,378	25	Total Requirements for ALL Org.Units/Programs within fund	611,942	611,942	25
26	242,954	276,162		26	Ending balance (prior years)			26
27	781,929	806,472	738,607	27	TOTAL REQUIREMENTS	868,209	868,209	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 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 for a specific purpose; most contributions are made to sponsor the transport side of the organization. Recommendations for expenditure are made to the board by the volunteers.

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year					
Actual		Adopted Budget This Fiscal Year		2026-2027					
Second Preceding Year	First Preceding Year			Proposed By Budget Officer	Approved By Budget Committee				
2023-2024	2024-2025	2025-2026							
			1	RESOURCES		1			
			2	Cash on hand * (cash basis), or	140,000	140,000	2		
			3	Working Capital (accrual basis)		-	3		
			4	Previously levied taxes estimated to be received		-	4		
4,439	4,794	5,000	5	Interest	4,000	4,000	5		
			6	Transferred IN, from other funds		-	6		
26,749	6,663		7	Charitable Contributions		-	7		
			8	First Aid Classes		-	8		
47			9	Miscellaneous Income			9		
135,707	116,880	115,000	10	Total Resources, except taxes to be levied	144,000	144,000	10		
			11	Taxes estimated to be received			11		
			12	Taxes collected in year levied			12		
135,707	116,880	115,000	13	TOTAL RESOURCES	144,000	144,000	13		
			14	REQUIREMENTS **			14		
			15	Org Unit or Prog & Activity	Object Classification	Detail	15		
1,922	308		16	Fire/Transport	M&S	Supplies	2,000	2,000	16
608	800	5,000	17	Fire/Transport	M&S	Uniforms	7,000	7,000	17
6,698	5,034	30,000	18	Fire/Transport	M&S	Training	20,000	20,000	18
10			19	Fire/Transport	M&S	Fees		-	19
		2,000	20	Fire/Transport	M&S	Antique Aparatus	2,000	2,000	20
		3,000	21	Fire/Transport	M&S	Community Support	3,000	3,000	21
2,500	144	3,000	22	Fire/Transport	M&S	Miscellaneous	3,000	3,000	22
			23	Fire/Transport	M&S	Contingency	-	-	23
7,311	345	60,000	24	Fire/Transport	Capital Outlay	Equipment	80,000	80,000	24
11,235			25	Fire/Transport	Capital Outlay	Memorial		-	25
			26						26
105,423	110,250		27	Ending balance (prior years)					27
		12,000	28	UNAPPROPRIATED ENDING FUND BALANCE			27,000	27,000	28
135,707	116,880	115,000	29	TOTAL REQUIREMENTS			144,000	144,000	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			
							2026-2027			
Actual		Adopted Budget This Fiscal Year					Proposed By Budget Officer	Approved By Budget Committee		
Second Preceding Year	First Preceding Year									
2023-2024	2024-2025	2025-2026								
1			1	RESOURCES				1		
2	150,327	179,428	178,000	2	Cash on hand * (cash basis), or		156,000	156,000	2	
3				3	Working Capital (accrual basis)			-	3	
4				4	Previously levied taxes estimated to be received			-	4	
5	6,094	8,058	10,000	5	Interest		4,000	4,000	5	
6	70,000	50,000		6	Transferred IN, from other funds		-		6	
7				7	Miscellaneous Income			-	7	
10	226,421	237,486	188,000	10	Total Resources, except taxes to be levied		160,000	160,000	10	
11				11	Taxes estimated to be received				11	
12				12	Taxes collected in year levied				12	
13	226,421	237,486	188,000	13	TOTAL RESOURCES		160,000	160,000	13	
14				14	REQUIREMENTS **				14	
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15	
16	5,993		20,000	16	Fire/Transport	M&S	Vehicle Maintenance	20,000	20,000	16
17	-		20,000	17	Fire/Transport	Cap Outlay	Fire Department Equipment	20,000	20,000	17
18	41,000	25,670	148,000	18	Fire/Transport	Cap Outlay	Apparatus	120,000	120,000	18
19				19						19
20				20						20
21				21						21
22				22						22
23				23						23
24	179,428	211,816		24	Ending balance (prior years)					24
25			-	25	UNAPPROPRIATED ENDING FUND BALANCE			-		25
26	226,421	237,486	188,000	26	TOTAL REQUIREMENTS		160,000	160,000	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 in 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, 2026 to June 30, 2027, will be held at SPRFPD Main Station, 4233 Church St NE, St Paul, OR. The meeting will take place on April 20, 2026 at 6:00 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 10, 2026 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 OR-LB-1 **NOTICE OF BUDGET HEARING**

A public meeting of the St Paul Rural Fire Protection District will be held on **May 18, 2026** 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, 2026 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 This Year	Approved Budget Next Year
	2024-2025	2025-2026	2026-2027
Beginning Fund Balance/Net Working Capital	527,804	498,630	574,974
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	0	0	0
Federal, State & all Other Grants, Gifts, Allocations & Donations	33,828	0	0
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	50,000	0	0
All Other Resources Except Current Year Property Taxes	147,217	128,000	121,000
Current Year Property Taxes Estimated to be Received	401,989	414,977	476,235
Total Resources	1,160,838	1,041,607	1,172,209

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	266,458	281,648	321,903
Materials and Services	212,887	331,730	347,039
Capital Outlay	33,265	238,000	220,000
Debt Service	0	0	0
Interfund Transfers	50,000	0	0
Contingencies	0	20,000	25,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	598,228	170,229	258,267
Total Requirements	1,160,838	1,041,607	1,172,209

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	266,458	281,648	321,903
FTE	5	5	5
Not Allocated to Organizational Unit or Program			
FTE			
Total Requirements			
Total FTE			

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
	2023-24	This Year 2024-25	Next Year 2025-26
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	1.08/\$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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