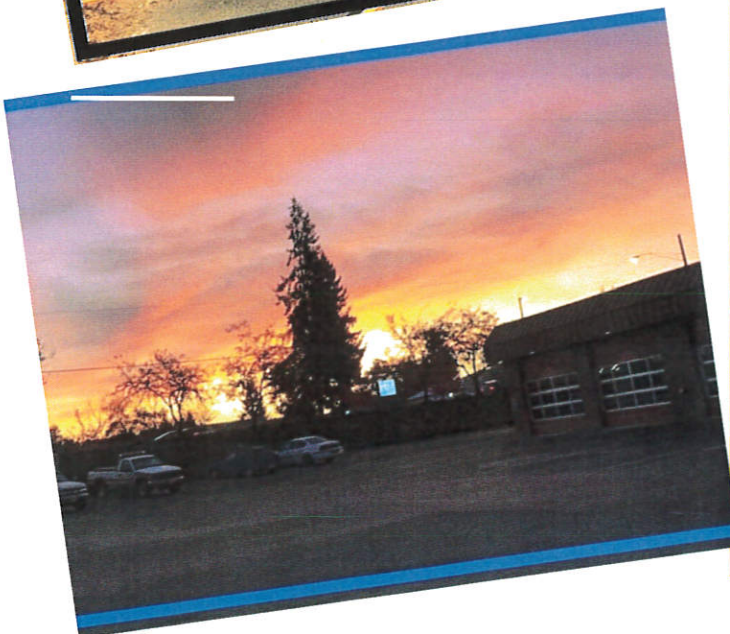
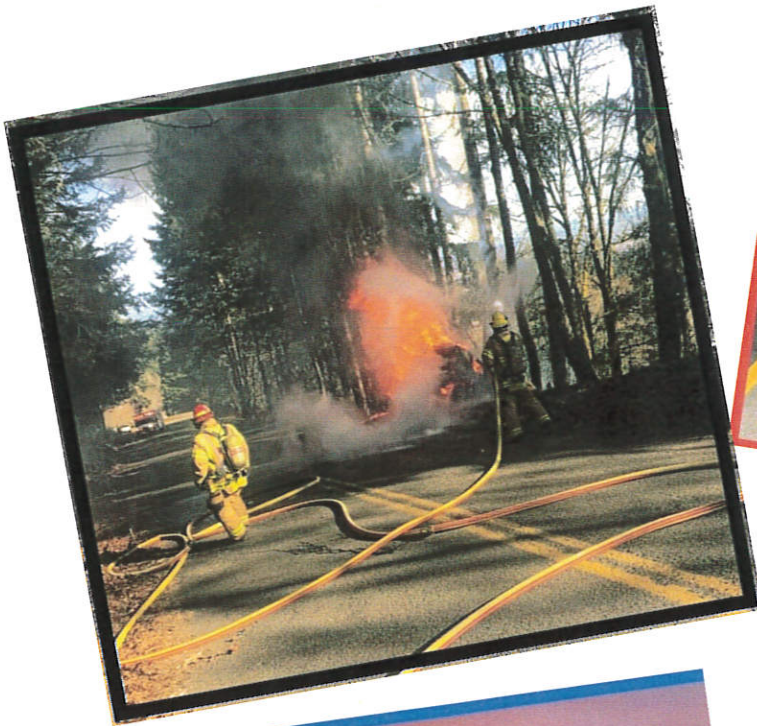




ADOPTED BUDGET

2020-2021

SCAPPOOSE RFPD



BUDGET INTRODUCTION

This is Scappoose Fire District's proposed budget document for fiscal year 2020/21. It is accompanied by a budget workbook that contains detailed information about the proposed budget's line items. The workbook is for information only and is not part of the legal document.

As required by law, the proposed budget is balanced. However, the unprecedented nature of the pandemic-caused precipitous downturn has brought significant challenges to this year's budget process. The Oregon Economic and Revenue Forecast released at the end of May states that full recovery will most likely not occur until mid-decade. The Executive Summary presents the challenge.

"Forecast errors on both the high and low side create problems for decision makers. In a recessionary environment, a revenue forecast that is too low may lead to cuts in public programs that are unnecessarily deep. If the revenue forecast proves to be too optimistic, the budget will need to be rebalanced when the truth eventually comes out. Rebalancing becomes increasingly difficult as we approach the end of a budget period, given that much of the allocated resources have already been spent."

Because of this, the Board, members of the IAFF Local, and the Administration joined together to build this budget. They met with two goals; first, to maximize community service despite decreased revenue assumptions, and second, to make flexible alternate plans for mid-year adjustments.

Approval of this budget does not guarantee a particular expenditure. However, it does provide for community involvement in planning for the future. As always, the Fire District consistently prefers to be frugal and not spend budgeted funds if needs or conditions change.

The budget committee reviews and, if a majority of the committee agrees, revises the proposed budget. The committee must balance each fund and approve the budget. With only a few exceptions, the Board of Directors cannot increase expenditures in a fund by more than 10% without a supplemental budget that includes reconvening the budget committee.

GENERAL INFORMATION

The District responded to 2,302 emergency incidents during 2019, a 7% increase over the prior year. The workbook contains a breakdown of this number by major incident types. Medical calls continue to average about 70% of our emergency calls.

This is the third year of the 5-year operational levy from July 1, 2017 through June 30, 2022. The renewal included a 30 cent increase for a total of \$1.24 levy per thousand of assessed value. Due to COVID-19 and other recent events, our financial resources are being stretched to pay for emergency response staff, firefighting and medical equipment to respond to the ever-increasing demand for services.

The first major challenge was the 2019-20 cash carryover shortfall which was described in the Mid Year Budget Report. This was mostly caused by a tax revenue budget shortfall. In January, 2019, Columbia County estimated that SFRD's assessed value (and taxes imposed) would increase by over 9% for FY 2019-20. The District budgeted to receive 93% of the County's estimate. The actual increase was 3.8%. This resulted in a \$172,756 decrease in taxes imposed.

The second major challenge is the cancellation of the four-year Intergovernmental Agreement (IGA) to

share management resources between Scappoose Fire and Columbia River Fire and Rescue. Columbia River decided to terminate the IGA at the March, 2020 joint board meeting, so the shared operations covered by that agreement will end on June 30, 2020. Both districts will lose the significant financial savings and operational benefits produced by that relationship.

BUDGET HIGHLIGHTS

GENERAL FUND RESOURCES RECEIVED

Tax Turnover 2020/21 – We usually budget to receive 93% of Multnomah and Columbia Counties' estimated property tax. However, unemployment is currently at 14% and rising. Many businesses have closed their doors with no plans to reopen. During the Great Recession (our closest parallel), tax collections were below 93% of taxes imposed for 7 years. This was due to both non-payment of taxes and real market values that fell below the assessed values, resulting in a shrinking tax base. Accordingly, the District only assumed the 3% increase in assessed value as provided by tax law, and has budgeted to receive 90% of taxes imposed.

EMS Revenue is budgeted at substantially less than 2019-10. This is because ambulance transports have fallen sharply since the coronavirus pandemic. Perhaps this is because people in need of assistance are afraid of going to the hospital. The District previously experienced a decrease in transports during the 2008-09 recession when EMS revenue fell by 9% from the prior year. The EMS budget for 2020-21 is \$640,000, a reduction of \$60,000 (9%) from the 2019-20 budget of \$700,000.

To date, the District has received \$37,440 in Medicaid reimbursements through Oregon's Ground Emergency Medical Transport (GEMT) Services on billings from fiscal year 2017/18. Reimbursement for fiscal year 2018/19 has been delayed by the pandemic business interruptions, and is now expected within the next few months. This program allows the District to bill and receive 50 to 60% of previously non-collectible Medicaid billings.

We are still waiting for \$42,000 from the November 2019 California conflagration. This revenue is expected in June or July. The forests continue to be dangerously dry, current projections are showing Oregon and Washington will bear the brunt of the 2020 wildfire. Accordingly, the District has budgeted for both revenue and related expenses.

GENERAL FUND PERSONNEL SERVICES

The District now has 22 staff, consisting of four (4) single role EMS, twelve (12) firefighter/EMS, three administrative support positions, and three (3) chief positions. In order to keep all line staff positions and thereby maximize community services, the budget has been built on the following tentative agreements which are in the process of being finalized:

- All staff pay is frozen; the scheduled 3% raise in the union contract is not implemented for any staff. This will save over \$120,000.
- Overtime hours will be significantly reduced in accordance with agreements proposed by the union and accepted by management. This will save at least \$60,000.
- The Fire Chief position will not be filled until January, 2021. This will save about \$90,000 after paying shift differentials to current staff to assume acting lieutenant and possibly duty officer roles.

Scappoose Fire District continues to experience rapid commercial and residential development. The 0.8 FTE administrative support position for the Fire Marshal is being trained as a Fire Inspector with the initial goal of managing the smaller, more straightforward inspections.

GENERAL FUND MATERIALS AND SERVICES

This category has been reduced by \$123,000, or 13%. The reductions are focused on the line items that are not directly needed for District services to the community.

GENERAL FUND CAPITAL OUTLAY

Items that cost more than \$1,000 and last longer than 1 year are considered Capital Outlay. The dollar threshold for purchases considered capital outlay was set by the Board of Directors. The items listed in this category are subject to change as the District evaluates what is truly necessary at this time.

DEBT

This is a new category for the District, and was extensively discussed and considered before taking this step. The Budget Workbook provides detail of the financing obtained to purchase a Rosenbauer Timberwolf Fire Engine. The Workbook also explains that financing two LifePak 15 Monitor/Defibrillators at zero percent interest was done solely to lock-in a future technology upgrade.

GRANT FUND

The Regional Disaster Preparedness Organization wrote a grant to fund a 5-county FAA operations guide for a drone aviation program. Scappoose Fire District has agreed to act as fiscal agent and coordinator for this. A Request For Proposal was issued and the contract was awarded this spring. The work will be completed and the grant paid in fiscal year 2020-21.

RESERVE FUNDS

The Real & Personal Property Reserve Fund accumulates funds for major purchases such as a fire engine suitable for both structural and wildland fires. This year the funds will be used for a \$210,000 July down-payment on the Rosenbauer engine. The majority remaining will pay to outfit the new engine.

The District knows of a possible staff member retirement in December, 2020. The Personnel Reserve Fund will pay for unused vacation upon retirement.

FISCAL YEAR END CASH CARRYOVER

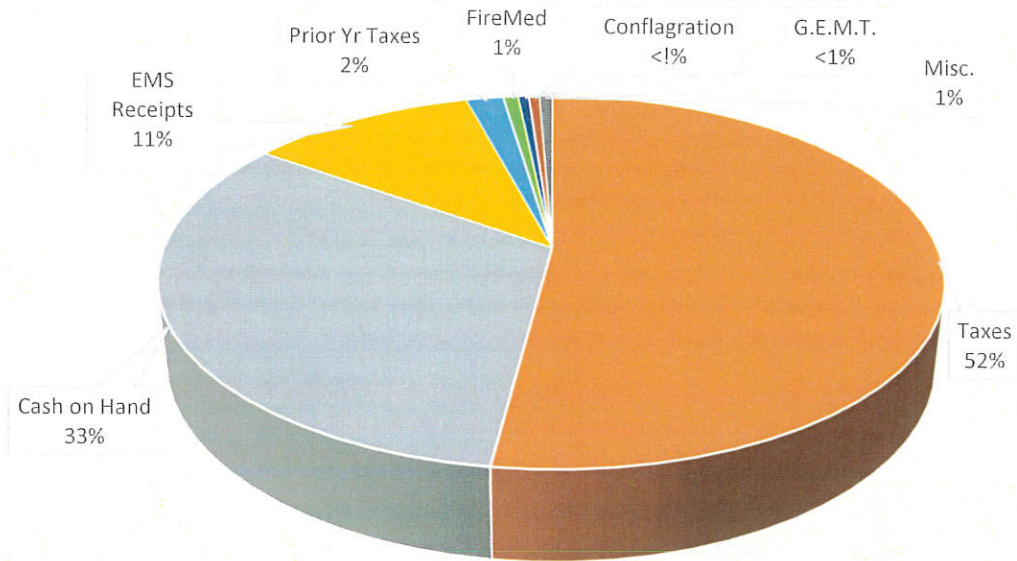
When the District budgets, it does not only consider July 1 through June 30. The District has to forecast at least one year beyond. The District receives over 90% of its property tax revenue in November and December. Property taxes are over 80% of total annual revenue. Thus, for budgeting purposes, the District is like a Christmas shop that must budget in June and make the next winter's revenue last beyond the following June 30, all the way until the second winter's revenue arrives. Currently the District needs about \$1.5 million in June 30 ending cash balance to carryover until the following November. The District is constantly mindful of this.

I hope this budget information is helpful to you. If you have questions before the June 11th budget meeting or have ideas to assist the District in the budget process, please feel free to contact me at 503-543-5026 or jsalisbury@srfd.us.

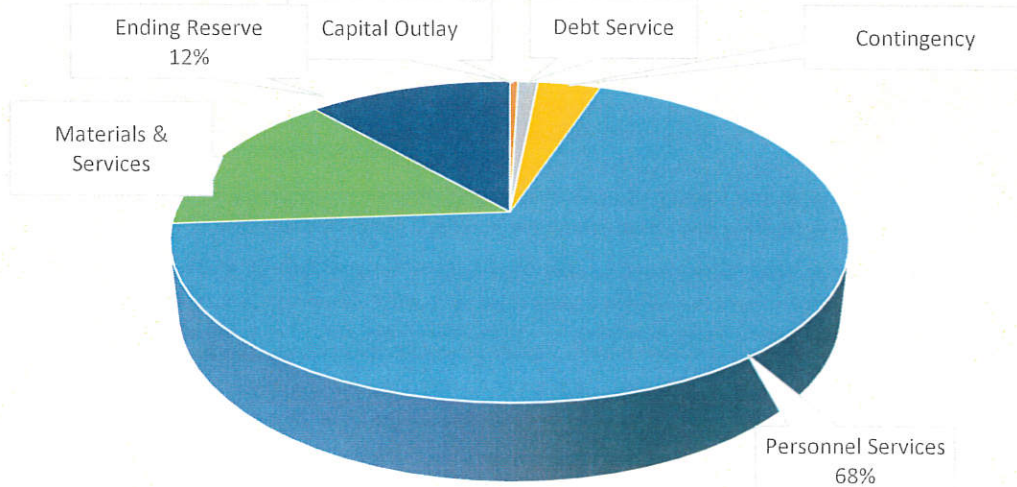
Respectfully submitted,

Janine Salisbury
Finance Administrator/Budget Officer

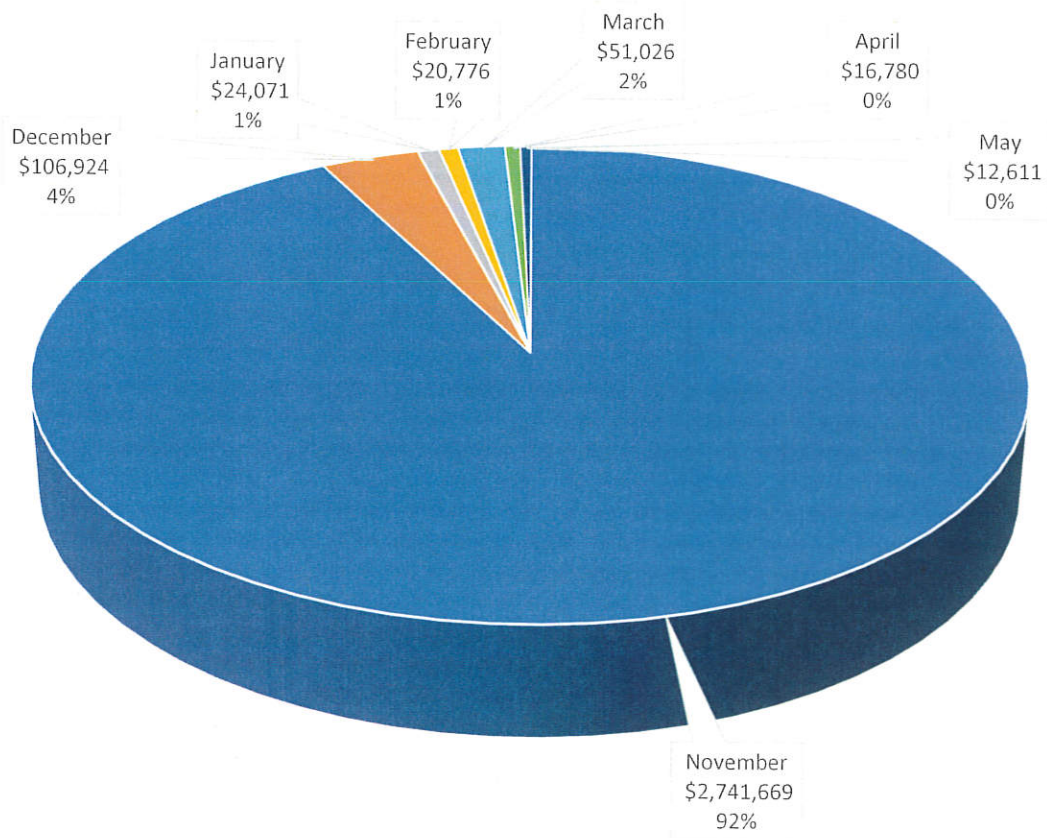
Where the Money Comes From-General Fund



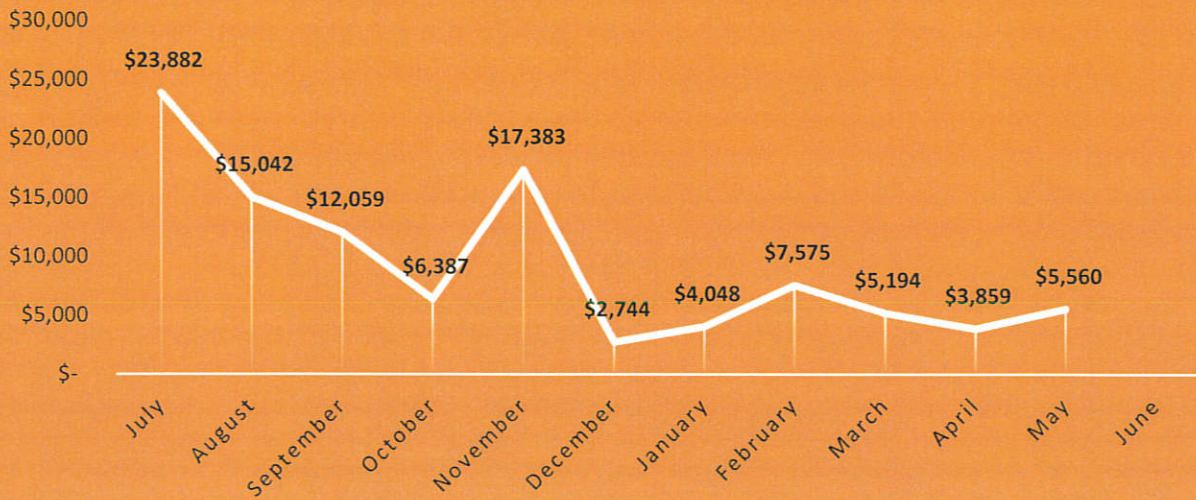
Where the Money Goes-General Fund



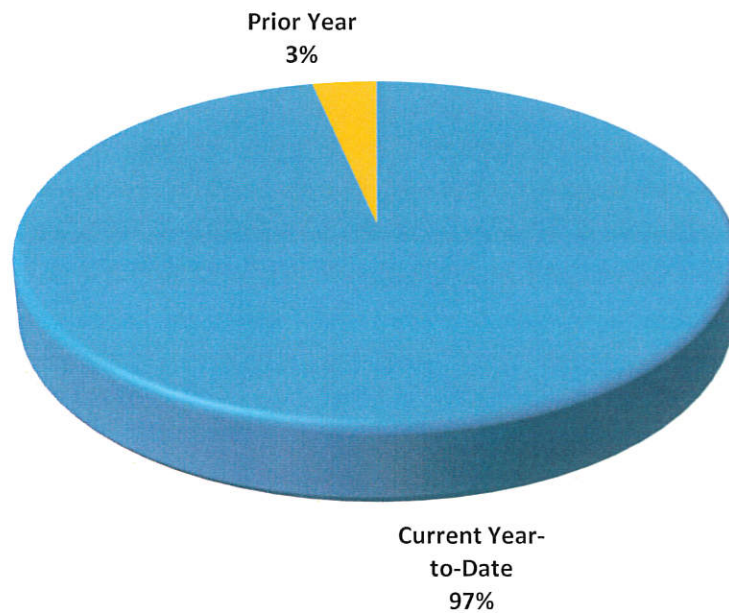
Current Fiscal Year-to-Date Taxes



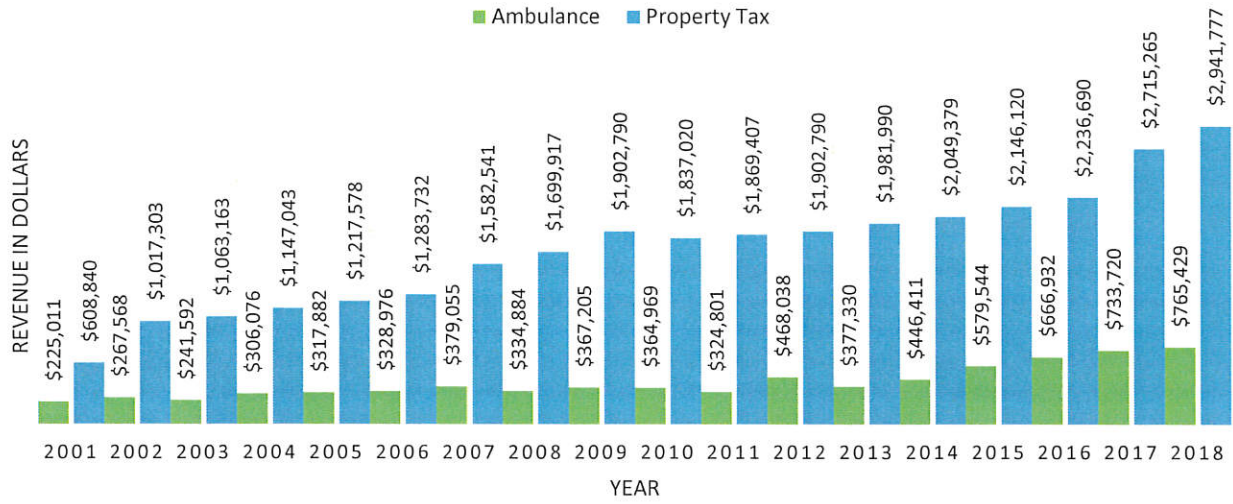
COMBINED PRIOR YEAR TAXES



CURRENT & PRIOR YEAR TAX REVENUE



AMBULANCE AND TAX REVENUE 2001-2018



SCAPPOOSE FIRE DISTRICT

June 2020

<u>Board of Directors</u>			Position
David Sorenson 57149 Mollenhour Rd Scappoose OR 97056	503-543-6740 503-830-2725 (c) dsorenson@srfd.us	6/30/23	1
Ron Cairns 51773 SE 7 th Street Scappoose OR 97056	503-543-7089 rcairns@srfd.us	6/30/23	2
David Graham 32431 EJ Smith Rd Scappoose OR 97056	503-543-6768 503-475-3081 (c) dgraham@srfd.us	6/30/21	3
Mark Gift 54191 Dahlgren Rd Scappoose OR 97056	503-543-3757 503-781-2710 (c) mgift@srfd.us	6/30/21	4
Andy Kriek 51530 Bankston Rd Scappoose OR 97056	503-543-2770 503-312-4828 (c) akriek@srfd.us	6/30/21	5
<u>Budget Committee</u>			
Trish Brown 54472 Dahlgren Road Scappoose OR 97056	503-543-6079 503-326-1592 Trish_Brown@orb.uscourts.gov	1/31/23	6
Richard Dew, Jr 50601 Fir Ridge Ave Scappoose, OR 97056	503-543-4088 ricksd002@centurytel.net	1/31/21	7
Jeff Klobes 32232 NW EJ Smith Rd Scappoose OR 97056	503-593-1907 jeffklobes@yahoo.com	1/31/23	8
Susan Reeves PO Box 61 Scappoose OR 97056	503-789-8011 (c) sreeves@cityofscappoose.org	1/31/21	9
Aaron Schrotzberger 33292 SW Park Drive Scappoose OR 97056	503-543-0918 aschrotz@gmail.com	1/31/23	10

6/01/20



SCAPPOOSE FIRE DISTRICT

P.O.Box 625 SCAPPOOSE, OREGON 97056

Notice of Budget Committee Meeting

A public meeting of the Budget Committee of the Scappoose Rural Fire Protection District, Columbia County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021, will be held on Thursday, the 11th day of June, 2020 at 7:00 P.M. The Budget Committee and required staff only will attend at the Scappoose Senior Center, 33342 SW Meadow Drive, Scappoose, Oregon. Physical distancing rules will be observed, and fewer than 25 people will attend.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. A copy of the budget document may be obtained on or after Wednesday, June 3, 2020 at the Scappoose Fire Station, between the hours of 9:00 A.M. and 4:00 P.M. However, the District strongly encourages accessing the document on the Scappoose Fire website www.srfd.us.

This is a public meeting where deliberations of the Budget Committee will take place. Any person may comment on the budget. The following options are available for participation.

- Written comments may be delivered to the Finance Administrator (52751 Columbia River Hwy, Scappoose OR 97056) or emailed to jsalisbury@srfd.us by Wednesday, June 10 at 5:00 pm.

- Individuals may participate online through the Go to Meetings web conferencing platform. Contact Janine Salisbury at jsalisbury@srfd.us or by phone at (971) 315-0126 to register.

The Budget Committee will read, review and consider all public comment.

The meeting will be followed by the June regular board meeting.

This notice is also published on the Fire District website at www.srfd.us.

(Published in the Spotlight Newspaper, 5/29/2020.)



SCAPPOOSE FIRE DISTRICT

P.O.Box 625 SCAPPOOSE, OREGON 97056

RESOLUTION No. 2020-04 2020-21 Budget Adoption

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Scappoose Rural Fire Protection District hereby adopts the budget for fiscal year 2020-21 in the total amount of \$ 6,351,705. * This budget is now on file at Scappoose Fire Station, 52751 Columbia River Highway in Scappoose, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2020, and for the purposes shown below are hereby appropriated:

<u>General Fund</u>		<u>Grants Fund</u>	
<u>Organizational Unit - Fire & Emergency Medical Services</u>		Fire & Emergency Medical Services	\$ 100,000
Personnel Services.....	3,845,923		
Materials & Services.....	826,184	<u>Real & Personal Property Reserve Fund</u>	
Capital Outlay.....	25,000	Fire & Emergency Medical Services	\$ 394,400
<u>Not Allocated to Organizational Unit</u>			
Debt Service	64,259	<u>Personnel Liability Reserve Fund</u>	
Transfers Out	147,122	Fire & Emergency Medical Services	\$ 96,817
Contingency.....	200,000		
Total.....	\$ 5,108,488		
		Total APPROPRIATIONS, All Funds	
		\$ 5,699,705	
		Total Unappropriated and Reserve Amounts, All Funds	
		652,000	
		TOTAL ADOPTED BUDGET	
		\$ 6,351,705	

(*amounts with asterisks must match)

* Note that the total appropriation amount is not equal to the amount of the total adopted budget. This is because there are unappropriated ending fund balances and amounts reserved for future expenditure in the funds. These amounts are not appropriated, which accounts for the difference.

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2020-21 upon the assessed value of all taxable property within the District:

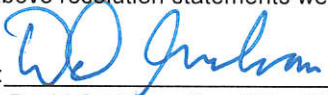
- (1) At the rate of \$ 1.1145 per \$1000 of assessed value for permanent rate tax;
- (2) At the rate of \$ 1.2400 per \$1000 of assessed value for local option tax; and


RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

<u>Subject to the General Government Limitation</u>	<u>Excluded from Limitation</u>
Permanent Rate Tax.....\$ 1.1145 /\$1,000	None
Local Option Tax.....\$ 1.2400 /\$1,000	

The above resolution statements were approved and declared adopted on this 25th day of June, 2020.

By: 
David Graham - Board President

By: 
David Sorenson - Secretary/Treasurer

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessors of Columbia & Multnomah Counties

FORM LB-50
2020-2021

☐ Check here if this is an amended form.

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

The **Scappoose Rural Fire Protection Dist.** has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

on the tax roll of **Columbia & Multnomah** Counties. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

P.O. 625	Scappoose	OR	97056	6/25/2020
Mailing Address of District	City	State	ZIP code	Date
Janine Salisbury	Finance/Admin	503.543.5026	jsalisbury@srfd.us	
Contact Person	Title	Daytime Telephone	Contact Person E-Mail	

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

- ☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits Rate -or- Dollar Amount	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	1	1.1145	
2. Local option operating tax	2	\$1.24	
3. Local option capital project tax	3	0	
4. City of Portland Levy for pension and disability obligations	4	0	
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.	0	
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.	0	
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	0	

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	1.1145
7. Election date when your new district received voter approval for your permanent rate limit	7	n/a
8. Estimated permanent rate limit for newly merged/consolidated district	8	n/a

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Mixed Levy	5/17/2016	7/1/2017	6/30/2022	1.24

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1 None		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS ___ n/a

NOTICE OF BUDGET HEARING

A public meeting of the Scappoose Rural Fire Protection District will be held on Thursday, June 25, 2020 at 7:00 p.m. at the Scappoose Senior Center, 33342 SW Meadow Drive, Scappoose, Oregon. No more than 25 people can attend and social distancing rules will be followed. Electronic access will be posted online at www.srfd.us. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Scappoose Rural Fire Protection District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 52751 Columbia River Highway, Scappoose, Oregon between the hours of 9:00 a.m. and 4:00 p.m. or online at www.srfd.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Janine Salisbury, Finance/Admin Telephone: 503-543-5026 Email: jsalisbury@srfd.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2018-2019	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-2021
Beginning Fund Balance/Net Working Capital	2,030,771	2,380,873	2,222,562
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,143,047	906,175	752,000
Federal, State and all Other Grants, Gifts, Allocations and Donations	237,925	608,333	106,000
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	112,944	155,463	147,122
All Other Resources Except Current Year Property Taxes	85,991	192,400	21,000
Current Year Property Taxes Estimated to be Received	3,077,863	3,148,989	3,103,021
Total Resources	6,688,541	7,392,233	6,351,705

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	3,352,109	4,195,252	3,942,740
Materials and Services	751,963	1,114,470	926,184
Capital Outlay	99,158	1,067,048	419,400
Debt Service	0		64,259
Interfund Transfers	112,944	155,463	147,122
Contingencies		200,000	200,000
Special Payments		0	0
Unappropriated Ending Balance and Reserved for Future Expenditure		660,000	652,000
Total Requirements	4,316,174	7,392,233	6,351,705

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			
Name: Fire/Emergency Medical Services (EMS)	4,316,174	7,392,233	6,351,705
FTE	22.0	22.0	22.0
Total Requirements	4,316,174	7,392,233	6,351,705
Total FTE	22.0	22.0	22.0

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

Calls continue to increase, causing greater need for technical training, equipment upgrades, and improved coordination with surrounding districts. The District explores all opportunities to meet these needs with best practice cost-effective methods. In response to the economic downturn caused by the coronavirus pandemic, the District has reduced estimates of expected revenue as well as planned expenses. This includes pay freezes for all staff and agreements to reduce overtime. The Board members, local union, and chiefs have worked together to plan for mid-year review and evaluation of finances, forming alternate plans for different scenarios. As always, the District is committed to providing the highest quality services to the community that meet current needs and will adapt to future changes.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2018-2019	Rate or Amount Imposed This Year 2019-2020	Rate or Amount Approved Next Year 2020-2021
Permanent Rate Levy (rate limit \$1.1145 per \$1,000)	\$1.1145	\$1.1145	\$1.1145
Local Option Levy	\$1.24	\$1.24	\$1.24
Levy For General Obligation Bonds	\$0.00	\$0.00	\$0.00

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
Other Borrowings	\$225,378	\$0

FORM
LB-20

RESOURCES
GENERAL FUND

Scappoose Rural Fire Protection District

	Historical Data			RESOURCE DESCRIPTION		Budget for Next Year 2020/2021			
	Actual		Adopted Budget This Year 2019/2020			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017/2018	First Preceding Year 2018/19							
1	1,501,585	1,677,606	1,909,977	1	Available cash on hand* (cash basis) or	1,876,467	1,876,467	1,876,467	1
2				2	Net working capital (accrual basis)				2
3	96,059	136,086	125,000	3	Previously levied taxes estimated to be received	105,000	105,000	105,000	3
4	31,042	57,765	45,000	4	Interest	1,000	1,000	1,000	4
5	28,651	112,944	0	5	Transferred IN, from Grant Fund	0	0	0	5
6				6					6
7				7	OTHER RESOURCES				7
8	98,213	102,283	105,000	8	Intergovernmental	-	-	-	8
9	733,720	765,429	700,000	9	EMS Receipts	640,000	640,000	640,000	9
10	4,586	0	0	10	Gas Royalties	5,000	5,000	5,000	10
11	122,180	20,167	15,000	11	Miscellaneous	20,000	20,000	20,000	11
12	39,645	42,810	41,175	12	FireMed	42,000	42,000	42,000	12
13	3,607	9,577	5,000	13	Grant Awards	1,000	1,000	1,000	13
14		0	30,000	14	G.E.M.T. (Medicaid)	30,000	30,000	30,000	14
15		252,406	95,000	15	Conflagration	30,000	30,000	30,000	15
16		82,401	40,000	16	Fire Marshal	10,000	10,000	10,000	16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	2,659,288	3,259,474	3,111,152	29	Total resources, except taxes to be levied	2,760,467	2,760,467	2,760,467	29
30			3,148,989	30	Taxes estimated to be received	2,998,021	2,998,021	2,998,021	30
31	2,236,690	2,941,777		31	Taxes collected in year levied				31
32	3,991,196	6,201,251	6,260,141	32	TOTAL RESOURCES	5,758,488	5,758,488	5,758,488	32

DETAILED REQUIREMENTS

GENERAL FUND

Scappoose Rural Fire Protection District

	Historical Data			REQUIREMENTS FOR: FIRE & EMERGENCY SERVICES		Budget for Next Year 2020/2021			
	Actual		Adopted Budget This Year 2019/2020			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017/2018	First Preceding Year 2018/19							
1	447,174	538,661	668,572	1	Personnel Insurance	658,155	658,155	658,155	1
2	1,841,291	2,056,404	2,338,641	2	Personnel Personnel Salaries (22.0 FTE)	2,277,956	2,277,956	2,277,956	2
3	148,427	165,732	188,121	3	Personnel Social Security & Medicare	178,978	178,978	178,978	3
4	27,309	18,787	52,175	4	Personnel Volunteer Services	20,000	20,000	20,000	4
5	404,333	445,861	716,199	5	Personnel Personnel Benefits	710,834	710,834	710,834	5
6	2,868,534	3,225,445	3,963,708	6	TOTAL PERSONNEL SERVICES (22.0 FTE)	3,845,923	3,845,923	3,845,923	6
7				7					7
8				8					8
9				9					9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29				29					29
30				30					30
31				31					31
32				32					32
33	2,868,534	3,225,445	3,963,708	33	TOTAL REQUIREMENTS (THIS PAGE)	3,845,923	3,845,923	3,845,923	33

DETAILED REQUIREMENTS

GENERAL FUND

Scappoose Rural Fire Protection District

	Historical Data			REQUIREMENTS FOR: FIRE & EMERGENCY SERVICES			Budget for Next Year 2020/2021			
	Actual		Adopted Budget This Year 2019/2020				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017/2018	First Preceding Year 2018/19								
1	61,912	92,929	143,000	1	Materials & Svcs	Contract Services	45,000	45,000	45,000	1
2	29,968	11,031	23,700	2	Materials & Svcs	Communications Maintenance	15,000	15,000	15,000	2
3	7,462	10,219	14,800	3	Materials & Svcs	Public Fire Services	14,800	14,800	14,800	3
4	48,406	51,085	56,000	4	Materials & Svcs	Property & Liability Insurance	58,050	58,050	58,050	4
5	9,771	15,313	20,000	5	Materials & Svcs	Uniforms	15,000	15,000	15,000	5
6	128,083	89,984	143,500	6	Materials & Svcs	Maintenance on Equipment	110,000	110,000	110,000	6
7	41,847	42,891	56,500	7	Materials & Svcs	Administration	56,500	56,500	56,500	7
8	68,873	85,547	71,900	8	Materials & Svcs	Information Technology	95,000	95,000	95,000	8
9	2,331	3,434	5,000	9	Materials & Svcs	Operating Materials/Supplies	5,000	5,000	5,000	9
10	53,715	65,228	65,000	10	Materials & Svcs	Emergency Operating Supplies	50,000	50,000	50,000	10
11	54,456	70,855	101,500	11	Materials & Svcs	Building & Grounds Maintenance	93,264	93,264	93,264	11
12	54,325	81,575	100,000	12	Materials & Svcs	Training	55,000	55,000	55,000	12
13	29,566	29,817	35,570	13	Materials & Svcs	Utilities	35,570	35,570	35,570	13
14	77,238	82,549	90,000	14	Materials & Svcs	EMS Operations	155,000	155,000	155,000	14
15	18,118	19,506	23,000	15	Materials & Svcs	FireMed	23,000	23,000	23,000	15
16	686,071	751,963	949,470	16	TOTAL MATERIALS & SERVICES		826,184	826,184	826,184	16
17				17						17
18				18						18
19				19						19
20				20						20
21				21						21
22				22						22
23				23						23
24				24						24
25				25						25
26				26						26
27				27						27
28				28						28
29				29						29
30				30						30
31				31						31
32				32						32
33	686,071	751,963	949,470	33	TOTAL REQUIREMENTS (THIS PAGE)		826,184	826,184	826,184	33

DETAILED REQUIREMENTS

GENERAL FUND

Scappoose Rural Fire Protection District

	Historical Data			REQUIREMENTS FOR: FIRE & EMERGENCY SERVICES		Budget for Next Year 2020/21			
	Actual		Adopted Budget This Year 2019/2020			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017/2018	First Preceding Year 2018/2019							
1	29,397	82,578	341,500	1	TOTAL CAPITAL OUTLAY	25,000	25,000	25,000	1
2				2					2
3	0	0	0	3	DEBT SERVICE	64,259	64,259	64,259	3
4				4					4
5				5					5
6			100,000	6	Transfer (Out): Personnel Reserve Fund	97,122	97,122	97,122	6
7			55,463	7	Transfer (Out): Real & Personal Property Reserve Fund	50,000	50,000	50,000	7
8	112,944	0	0	8	Transfer(Out): Grant Fund	0	0	0	8
9	112,944	0	155,463	9	TOTAL TRANSFERS (OUT)	147,122	147,122	147,122	9
10				10					10
11			200,000	11	OPERATING CONTINGENCY	200,000	200,000	200,000	11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17	2,868,534	3,225,445	3,963,708	17	TOTAL PERSONNEL SERVICES (FROM PAGE 2) (22.0 FTE)	3,845,923	3,845,923	3,845,923	17
18	686,071	751,963	949,470	18	TOTAL MATERIALS & SERVICES (FROM PAGE 3)	826,184	826,184	826,184	18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29				29					29
30				30	Total Full Time Equivalent (22.0 FTE)				30
31	1,677,606	1,951,778		31	Ending balance (prior years)				31
32			650,000	32	UNAPPROPRIATED ENDING FUND BALANCE	650,000	650,000	650,000	32
33	5,261,608	6,011,764	6,260,141	33	TOTAL REQUIREMENTS	5,758,488	5,758,488	5,758,488	33

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS
GRANTS

Scappoose Rural Fire Protection District

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2020/2021					
	Actual		Adopted Budget This Year 2019/2020			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2017/2018	First Preceding Year 2018/19									
1				1	RESOURCES						1
2			-	2	Cash on hand * (cash basis), or						2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6	112,944	0	0	6	Transferred IN, from other funds						6
7	0	112,950	165,000	7	Grant awards			100,000	100,000	100,000	7
8				8							8
9				9							9
10	112,944	112,950	165,000	10	Total Resources, except taxes to be levied			100,000	100,000	100,000	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	112,944	112,950	165,000	13	TOTAL RESOURCES			100,000	100,000	100,000	13
14				14	REQUIREMENTS **						14
15				15	Org Unit or Prog & Activity	Object Classification	Detail				15
16	84,293	6	0	16	Fire & EMS	Personnel	Firefighter/EMS	0	0	0	16
17	0	0	165,000	17	Fire & EMS	Materials	Contracts & Supplies for	100,000	100,000	100,000	17
18				18		& Services	grants				18
19				19							19
20				20							20
21				21							21
22				22							22
23	28,651	112,944	0	23		Debt Service	Transfer to General Fund	0	0	0	23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	-	-		29	Ending balance (prior years)						29
30				30	UNAPPROPRIATED ENDING FUND BALANCE						30
31	112,944	112,950	165,000	31	TOTAL REQUIREMENTS			100,000	100,000	100,000	31

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-11**

This fund is authorized and established by Resolution No. 2020-01
on 1/09/2020 for the following specified purpose:

Capital Improvements

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date cannot be more than 10 years after establishment.

Review Year: 2030

REAL & PERSONAL PROPERTY

Scappoose Rural Fire Protection District

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2020/2021			
	Actual		Adopted Budget This Year 2019/2020					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017/2018	First Preceding Year 2018/19									
1				1	RESOURCES						1
2	417,132	144,312	337,252	2	Cash on hand * (cash basis), or			298,278	298,278	298,278	2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5	4,357	3,994	4,500	5	Interest			0	0	0	5
6	-	189,487	55,463	6	Transferred IN, from other funds			97,122	97,122	97,122	6
7	5,519	13,115	333,333	7	Grant Income			0	0	0	7
8				8							8
9				9							9
10	427,008	350,908	730,548	10	Total Resources, except taxes to be levied			395,400	395,400	395,400	10
11			0	11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	427,008	350,908	730,548	13	TOTAL RESOURCES			395,400	395,400	395,400	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	52,422	3,465	540,548	16	Fire/EMS	Capital Outlay	Fire Apparatus & Equipment	389,400	389,400	389,400	16
17	230,273	13,115	100,000	17	Fire/EMS	Capital Outlay	EMS Apparatus & Equipment	0	0	0	17
18	0	0	5,000	18	Fire/EMS	Capital Outlay	Miscellaneous Real Property	5,000	5,000	5,000	18
19	0	0	80,000	19	Fire/EMS	Capital Outlay	Building & Grounds Improvements	0	0	0	19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	144,313	334,328		29	Ending balance (prior years)						29
30			5,000	30	UNAPPROPRIATED ENDING FUND BALANCE			1,000	1,000	1,000	30
31	427,008	350,908	730,548	31	TOTAL REQUIREMENTS			395,400	395,400	395,400	31

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-11**

This fund is authorized and established by Resolution No. 2020-01
on 1/09/2020 for the following specified purpose:

Personnel Services Liabilities

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date cannot be more than 10 years after establishment.

Review Year: 2030

PERSONNEL SERVICES

Scappoose Rural Fire Protection District

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2020/2021				
Actual		Adopted Budget This Year 2019/2020	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2017/2018	First Preceding Year 2018/19										
1				1	RESOURCES						1
2	205,514	208,852	133,644	2	Cash on hand * (cash basis), or			47,817	47,817	47,817	2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5	3,338	4,067	2,900	5	Interest			0	0	0	5
6	0	0	100,000	6	Transferred IN, from other funds			50,000	50,000	50,000	6
7				7							7
8				8							8
9				9							9
10	208,852	212,919	236,544	10	Total Resources, except taxes to be levied			97,817	97,817	97,817	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	208,852	212,919	236,544	13	TOTAL RESOURCES			97,817	97,817	97,817	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	0	126,658	231,544	16	Fire/EMS	Personnel	Liability & Length of Service	96,817	96,817	96,817	16
17				17							17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	208,852	86,261		29	Ending balance (prior years)						29
30			5,000	30	UNAPPROPRIATED ENDING FUND BALANCE			1,000	1,000	1,000	30
31	208,852	212,919	236,544	31	TOTAL REQUIREMENTS			97,817	97,817	97,817	31

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.