

Hoodland Fire District #74

DRAFT



Duty • Honor • Community

2023-2024 Annual Budget

HOODLAND FIRE DISTRICT #74
Budget Calendar
Fiscal Year 2023-2024

- December 13 - Regular Board of Directors Meeting. Confirm budget committee members.
- January 10 - Regular Board of Directors Meeting. Designate the 2023-2024
OR Budget Officer(s), new Committee Members and Approval of a
February 14 2023-2024 Budget Calendar
- April 19 - Publication First Notice of all Budget Committee Meetings
- April 20 - Budget requests due from staff, all officers, station personnel, Volunteer President, CERT, Support Group. All to be delivered to the Fire Chief prior to 1600 hours
- May 3 - Publication Second Notice of all Budget Committee Meetings
- May 10 - Distribution of proposed budget to Budget Committee Members. Copies available to the general public.
- May 16 - First Budget Committee meeting 1900 hours (7:00 PM)
- May 17 - Publication Second Notice of Second & Third Budget Committee Meetings
- May 23 - Second Budget Committee meeting 1900 hours (7:00 PM)
- May 30 - Third Budget Committee meeting 1900 hours (7:00 PM) [IF NEEDED]
- May 31 or June 7 - Publication of Budget Hearing and Financial Summary LB-1
- June 13 - Budget Hearing, Adopt Budget, Make Appropriations, Levy Taxes
- July 6 - 2 copies of adopted budget, Resolutions and tax levy delivered to Clackamas County Tax Assessor's office and County Clerk

**HOODLAND FIRE DISTRICT #74
FISCAL YEAR 2022/2023**

*** BOARD OF DIRECTORS ***

		<u>Fiscal Year</u>
President	- Cliff Fortune	Position 5 (7/2021-6/2025)
Vice-President	- LeNora Gambee	Position 4 (7/2021-6/2025)
Secretary/Treasurer	- Mary Ellen Fitzgerald	Position 3 (7/2021-6/2025)
Board Member	- Jacob Rackley	Position 1 (7/2019-10/2021)
Board Member	- Jacob Rackley	Position 1 (11/2021-6/2023)
Board Member	- Shirley Dueber	Position 2 (7/2019-6/2023)

*** BUDGET COMMITTEE ***

		<u>Calendar Year</u>
Member	- Karen Rogers	Position 1 (1/2021-12/2023)
Member	- James Nice	Position 2 (1/2022-12/2024)
Member	- Kirk Peterson	Position 3 (1/2021-12/2023)
Member	- Rhiannon Nicholson	Position 4 (1/2023-12/2025)
Member	- Jeremy Goers	Position 5 (2/2023-12/2025)

*** ADMINISTRATIVE STAFF ***

Fire Chief	- James Price III
Division Chief	- Scott Kline
Division Chief	- Brian Henrichs
Office Administrator	- Kelli Ewing
Administrative Asst.	- Carol Norgard
Lieutenant	- Eric Macy
Lieutenant	- Evan Jarvis
Lieutenant	- James Lucas
Senior Fire Fighter	- Matt Nicholson
Senior Fire Fighter	- Jason Kish
Senior Fire Fighter	- Aaron Marshall



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HOODLAND FIRE DISTRICT #74

69634 E. Hwy 26 • Welches, Oregon 97067
hoodland@hoodlandfire.org
Phone 503-622-3256
Fax 503-622-3125

BUDGET COMMITTEE MEETING AGENDA

MAY 16, 2023

7:00 PM

This meeting is open to the public to attend in person

To attend via Zoom Meeting

<https://us06web.zoom.us/j/8113499270>

Meeting ID: 811 349 9270

Call In #: +1 253 215 8782 US (Tacoma)

- 1) CALL TO ORDER
- 2) ROLL CALL
- 3) PLEDGE OF ALLEGIANCE
- 4) ELECTION OF BUDGET COMMITTEE OFFICERS
 - A. Chairperson
 - B. Secretary
- 5) RECEIVE BUDGET MESSAGE
- 6) REVIEW AND ACT ON THE BUDGET DOCUMENT
- 7) PERSONS TO BE HEARD regarding the Budget
- 8) DETERMINE THE NEXT STEP IN THE BUDGET PROCESS
 - A. Recess until Tuesday May 23, 2023 at 7:00 PM if an additional meeting is needed.
 - B. Adopt the budget.

Motion Made By: I _____ move that the Hoodland Fire District No. 74 budget committee approve taxes for the 2023-2024 fiscal year at the permanent rate of \$2.6385 per \$1,000 of assessed value and \$0.25 per \$1,000 of assessed value for the local option tax for all funds to levy taxes. For operating purposes: for total expenditures not to exceed \$5,879,187 and we approve the attached FY 2023-2024 budget as submitted.

- 8) ADJOURN IF BUSINESS IS CONCLUDED

Hoodland Fire District #74 Budget Meeting Agenda 5/16/2023



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Phone 503-622-3256

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BUDGET MESSAGE Fiscal Year 2023-2024

To the members of the Board, the Budget Committee and the citizens of the Hoodland Fire District #74, the recommended annual budget for the fiscal year beginning July 1, 2023, and ending June 30, 2024, is presented as required by ORS 294.426 for your consideration.

You, as the Budget Committee, have the right to make changes to any section of this proposed document before you approve it. The Board of Directors cannot vary any appropriations by more than 10% in any fund without the entire Budget Committees approval.

The District had originally intended to switch to the modified accrual form of accounting with the 2023-24 budget and moving forward. However, with recent GASB changes and on the advice of our auditors we have elected to remain on a cash basis for accounting purposes.

The Fire District continues to trend in a positive direction; and I am encouraged by the efforts of the board and staff. The budget for FY 2022-23 saw the district able to continue to restore some of the cuts made the years prior and this year's budget continues that trend. As before, rising personnel costs and saving for future needs remain the district's biggest concerns. We have been able to address the Capital reserve funds, Budget to pay off our C800 Motorola debt and it appears we will be receiving a State Fire Marshal's grant for a line firefighter. I am pleased to present this year's budget, balanced, and in my opinion continuing to move in the right direction.

The FY 2023-24 budget includes several projects including:

- Grant funds for a Firefighter/Paramedic through the State Fire marshal's Office.
- Grant funds for summer severity staffing.
- A significant deposit into the Apparatus reserve account.
- A significant deposit into the Capital Facilities and Equipment account (to "hold serve")
- Funds for the Consulting services for a new fire station.
- Funds to pay off the remaining debt owed to C800 for our Radios.
- Funds to replace the public reader board in front of station 351.
- \$15,000 for assistance with community Firewise efforts.

The district's staff has worked very hard this year to present a budget that will meet the service needs of the district's taxpayers, while keeping overall costs down. This year's

budget includes several large projects and reflects the expenditure/reserve of a significant amount of grant funds. The proposed budget for the Hoodland Fire District for FY 2023-24 is balanced at \$7,723,779.

The Fire District uses three funds to track resources and expenditures: The General Fund, Apparatus Reserve Fund, and the Facilities and Firefighting Equipment Reserve Fund. Additionally, the district has a local option levy to support operations.

GENERAL FUND

The General Fund is used to record financial transactions of the Fire District as it relates to providing emergency medical service, fire suppression, fire prevention and administration of the Fire District. Tax revenues, cash carryforward, Local Option taxes and grant awards are the main sources of revenue for this fund. The General Fund makes up approximately 76% of the total budget at \$5,879,187.

Personnel Services make up a large portion of the General Fund at approximately 47% and includes wages and benefits for the district's full-time employees. Materials and Services, Contingency, UEFB and transfers to reserves make up the other 53% of the General Fund.

LOCAL OPTION LEVY

The tax revenue received from a local option levy must be utilized only for the purpose for which it was approved in the ballot measure. The current five-year Local Option Levy was established to ensure 24-hour response by career firefighter/paramedics and Chief Officers and to assist the community with Firewise activities and was approved beginning the FY 2019-20.

The Local Option Levy Fund makes up 5% of the general fund budget at \$292,293. For Fiscal Year 2023-24, the General Fund is budgeted to receive 100% of these funds.

CAPITAL RESERVE FUNDS

The Capital Reserve Funds are a type of special fund that is used to save for (reserve), and record resources and expenditures needed to finance the building or acquisition of capital projects that are nonrecurring major expenditure items.

Resources can include the proceeds of General Obligation Bonds, Local Option Taxes, Grants and/or other revenues to include transfers authorized for financing capital projects. The district currently has two capital reserve funds, Apparatus and facilities and firefighting equipment reserve funds.

Current capital or maintenance items included in this year's budget include:

- Budgeted funds to replace the broken reader board at station 351.
- Budgeted funds to pay the remaining debt owed C800 for our Motorola radios.

- Budgeted funds for the replacement of two thermal imaging cameras.
- Budgeted for the replacement of three outdated defibrillator/monitors.
- Budgeted for painting and maintenance projects at station 352 and 353.
- Budgeted to finish the slip-in unit and upfitting for the CORE vehicle.

The two Capital Funds make up the remaining 24% of the total budget at \$1,844,592.

In conclusion, this proposed budget meets all federal and state mandates as well as local obligations. We believe this budget will not only allow the district to maintain its current level of service for the fiscal year 2023-2024 but enhance it. The revenue projections used to develop this budget are conservative to assure that revenue expectations are met, while the expenditures are based upon current actual expenditures and projections. I would like to publicly thank the entire staff for their help in preparing this budget; it was a team effort with input by all members of the District and special thanks to the members of the Budget Committee for their time and effort in considering this budget.

James Price
Fire Chief/Budget Officer

**RESOURCES
GENERAL FUND**

(Fund)

Hoodland Fire District #74

(Name of Municipal Corporation)

	Historical Data					RESOURCE DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	Un-Audited First Preceding Year 2021-22								
1	1,266,373	1,180,000	1,350,000	1	4600	Available cash on hand* (cash basis) or	1,850,000	1,850,000	1,850,000	1
2	81,783	0		2		Net working capital (accrual basis)				2
3	58,162	37,500	35,500	3	4210	Previously levied taxes estimated to be received	35,500	35,500	35,500	3
4	667	500	250	4	4800	Interest all accounts	10,250			4
5	0	0	1,253,525	5	4700	Transferred In or Out from other funds	0			5
6				6		OTHER RESOURCES				6
7	22,325	8,500	5,000	7	4800	Interest on LGIP	0			7
8	8	0	0	8		Short Term Loan	0			8
9	263,508	267,370	277,263	9	4111	Other Taxes Local Option Levy	292,293	292,293	292,293	9
10	134,087	133,600	139,100	10	4600	Two Savings 1 reg & Cell Tower @ CCB	147,425			10
11	46,468	28,500	25,500	11	4910	Miscellaneous Resources Other	25,500			11
12	0	0	7,500	12	4920	Sale of Assets	500			12
13	21,933	0	0	13		Grant FEMA SAFER 16 00663 ended 12-30-20	0			13
14	5,023	1,000	500	14	4320	Transportation/Out of District Response & AMR Reimb Revenue	3,000			14
15	3,626	2,500	2,500	15	4320	Medical Supplies Reimbursement (AMR)				15
16	100,355	0	50,000	16	4410	Oregon State Conflagrations	50,000			16
17	0	293,110	209,903	17	4420	Grant FEMA AFG 2020 14134 SCBA's capitol 95/5%	0			17
18	0	8,522	0	18	4410	2021 VFA wildland clothing, prop, chainsaws 50/50%	0			18
19	0	41,860	0	19	4410	2021 WUI Wildland PPE WUI-145 100% line 63	0			19
20	113,061		0	20	4410	CARES Act funds received	0			20
21			341,000	21	4420	Grant FEMA AFG 2021 07541 new Water Tender 100%	0			21
22			7,640	22	4410	2022 VFA Grant	0			22
23			219,188	23	4420	Grant FEMA SAFER 2021 00892 4 Yr 100%	0			23
24			75,000	24	4410	Small Forestland Firewise Grant Government Camp 22-23	0			24
25			35,000	25	4410	2022 OR Severity Grant	35,000			25
26				26	4410	2023 ORFS Capacity Grant	344,850			26
27		294,286		27	4420	Grant FEMA SAFER 2020 00240 3 Yr personal svcs 100%	0			27
28				28						28
29	2,117,379	2,297,248	4,034,369	29		Total resources, except taxes to be levied	2,794,318	2,177,793	2,177,793	29
30			2,926,317	30	4110	Taxes estimated to be received	3,084,869	3,084,869	3,084,869	30
31	2,784,640	2,821,801		31	4200	Taxes collected in year levied				31
32	4,902,019	5,119,049	6,960,686	32		TOTAL RESOURCES	5,879,187	5,262,662	5,262,662	32

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

FORM
LB-30

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND

(name of fund)

Hoodland Fire District #74

Line Item	Historical Data			Line Item	REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget for Next Year 2023-2024			Line Item
	Actual		Adopted Budget This Year Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	Un-Audited First Preceding Year 2021-22							
1				1	PERSONNEL SERVICES				1
2	1,415,802	1,514,462	1,548,642	2	Salaries, Wages, Overtime	1,594,340			2
3	860,163	1,170,456	1,016,749	3	Benefits	1,010,662			3
4	138,850	180,942	132,366	4	Grant Salaries, Wages, Overtime	82,695			4
5	0	0	77,210	5	Grant Benefits	57,488			5
6				6					6
7				7					7
8	2,414,815	2,865,860	2,774,967	8	TOTAL PERSONNEL SERVICES	2,745,185	0	0	8
9	12.00	11.00	11.00	9	Total Full-Time Equivalent (FTE)	12.00			9
10				10	MATERIALS AND SERVICES				10
11	172	6,000	7,000	11	Board - Election Expenses	11,500			11
12	9,752	8,000	10,000	12	Computers - Programs	18,000			12
13	58,861	191,950	201,075	13	Contractual Services	228,450			13
14	12,162	17,150	19,400	14	Dues Publications	19,400			14
15	775	11,300	15,300	15	Incentives Awards	16,000			15
16	48,037	55,130	61,000	16	Asset Liability Insurance	75,000			16
17	3,915	7,500	7,500	17	Logistical Support	7,500			17
18	153,505	117,000	119,107	18	Maintenance	168,125			18
19	100,691	71,750	65,700	19	Professional Services	83,000			19
20	103,655	212,954	254,762	20	Supplies	212,341			20
21	1,156	22,500	25,000	21	Travel and Tuition	25,000			21
22	62,644	72,600	72,600	22	Utilities	65,000			22
23	0	0	0	23	Grant Expenses	2,700			23
24				24					24
25				25					25
26				26					26
27	555,325	793,834	858,444	27	TOTAL MATERIALS AND SERVICES	932,016	0	0	27
28				28	CAPITAL OUTLAY				28
29	0	316,617	656,650	29	Grants	0			29
30	70,934	15,500	142,814	30	Equipment	10,000			30
31				31	Apparatus improvement	36,000			31
32	36,087	6,000	6,000	32	Office	0			32
33	98,619	5,000	5,000	33	Building repair replace rehab	0			33
34				34	Reserve fund expenditures	0			34
35	205,640	343,117	810,464	35	TOTAL CAPITAL OUTLAY	46,000	0	0	35
36	3,175,780	4,002,811	4,443,875	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	3,723,201	0	0	36

FORM
LB-30

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
GENERAL FUND

(name of fund)

Hoodland Fire District #74

Line Item	Historical Data			Requirements Description	Budget for Next Year 2023-2024			Total
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	Un-Audited First Preceding Year 2021-22						
1				PERSONNEL SERVICES NOT ALLOCATED				1
2				RESERVED FOR FUTURE EXPENDITURE wages & benefits	215,986			2
3								3
4	0	0	0	TOTAL PERSONNEL SERVICES	215,986	0	0	4
5				Total Full-Time Equivalent (FTE)	1			5
6				MATERIALS AND SERVICES NOT ALLOCATED				6
7								7
8								8
9	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	9
10				CAPITAL OUTLAY NOT ALLOCATED				10
11								11
12								12
13	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	13
14				DEBT SERVICE				14
15								15
16								16
17	0	0	0	TOTAL DEBT SERVICE	0	0	0	17
18				SPECIAL PAYMENTS				18
19								19
20								20
21	0	0	0	TOTAL SPECIAL PAYMENTS	0	0	0	21
22				INTERFUND TRANSFERS				22
23		25,000	7,500	Transfer to Apparatus Reserve	240,000			23
24			1,159,311	Transfer to Facilities and Firefighting Equipment Reserve	200,000			24
25		28,632		Firefighting Equipment Services & Supplies Reserve				25
26	60,000			Building Reserve				26
27								27
28	60,000	53,632	1,166,811	TOTAL INTERFUND TRANSFERS	440,000	0	0	28
29			350,000	OPERATING CONTINGENCY	500,000			29
30			0	RESERVED FOR FUTURE EXPENDITURE				30
31			1,000,000	UNAPPROPRIATED ENDING BALANCE	1,000,000			31
32	60,000	53,632	2,516,811	Total Requirements NOT ALLOCATED	2,155,986	0	0	32
33	3,175,780	4,002,811	4,443,875	Total Requirements for ALL Org.Units/Programs within fund	3,723,201			33
34				Ending balance (prior years)				34
35	3,235,780	4,056,443	6,960,686	TOTAL REQUIREMENTS	5,879,187	0	0	35

Detailed Requirements
General Fund Personal Services
(Fund)

Hoodland Fire District #74

	Historical data			Requirements for <u>Personal Services</u> (Name of program or organizational unit)			Budget for Next Year 2023-2024			
	Actual		Adopted budget this year 2022 - 2023				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second preceding year 2020 - 2021	Un-Audited First preceding year 2021 - 2022								
1	317,092	365,025	383,255	1	5100	All Chief's Salaries wages	402,415			1
2	92,629	95,408	100,188	2	5100	Admin Salaries wages	89,225			2
3	540,881	587,235	627,399	3	5100	Firefighter Salaries wages	644,900			3
4	81,147	140,942	120,866	4	5150	Grant Salaries wages	77,695			4
5	56,570	53,400	53,400	5	5210	Support nominal Fees	53,400			5
6	11,600	19,200	19,200	6	5220	Govy Resident program	0			6
7			40,200	7	5230	Govy Student program	59,400			7
8	397,030	394,194	325,000	8	5300	Overtime	345,000			8
9	57,703	40,000	11,500	9	5350	Grant overtime	5,000			9
10	849,292	1,148,456	118,394	10	5400	Employer Taxes	120,490			10
11			493,230	11	5500	Employer retirement costs	470,162			11
12			36,300	12	5500	LOSAP costs	36,300			12
13		22,000	210,825	13	5600	Employer medical benefits	218,710			13
14			60,000	14	5600	Employer HRA FSA costs	67,000			14
15	10,871		98,000	15	5700	Employer Benefits other WC-Life Ins	98,000			15
16			77,210	16	5750	Grant benefits all	57,488			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		Total full time equivalent (FTE)*	12			30
31				31		Ending balance (prior years)				31
32			0	32		Unappropriated ending fund balance				32
33	2,414,815	2,865,860	2,774,967	33		Total requirements	2,745,185			33

*When budgeting for personnel services expenditures, include number of related FTE positions.

2023 – 2024 REQUIREMENTS FOR PERSONNEL SERVICES

Total Full Time Equivalent (FTE) twelve (12)

1 Fire Chief
2 Division Chief
1 Office Administrator
1 Part Time Office Staff
7 Firefighters (1 from OSFM Capacity Grant)

Salaries and wages, grant salaries and wages, overtime, grant overtime, employer taxes, employer retirement costs, employer medical benefits expenses, grant benefits, employer other expenses (life insurance, EAP). Union personnel salaries and wages are based on the current collective bargaining agreement.

Volunteers

Combination Fire District relies on volunteers to provide adequate response. Volunteers are compensated through Support Nominal Fees and the LOSAP Program

Student Program

Starting a new program for up to five (5) students that will be compensated through Room and Board at the Government Camp Station, living expenses stipend, and education expenses reimbursement.