

Hoodland Fire District #74

DRAFT



Duty • Honor • Community

2024-2025 Annual Budget



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HOODLAND FIRE DISTRICT #74

69634 E. Hwy 26 • Weches, Oregon 97067

hoodlandfire.org

Phone 503-622-3256

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Hoodland Fire District #74 Budget Calendar Fiscal Year 2024-2025

January 9, 2024

Regular Board of Directors Meeting. Confirm budget committee members. Designate the 2024-2025 Budget Officer(s). Approval of the 2024-2025 Budget Calendar

April 5, 2024

Budget requests due from staff and groups. All to be delivered to the Fire Chief prior to 1600 hours

April 24, 2024

Publication First Notice of all Budget Committee Meetings

May 8, 2024

Publication Second Notice of all Budget Committee Meetings

May 13, 2024

Distribution of proposed budget to Budget Committee Members. Copies available to the public.

May 21, 2024

First Budget Committee meeting 1900 hours (7:00 PM)

May 23, 2024

Second Budget Committee meeting 1900 hours (7:00 PM)

May 29, 2024

Publication of Budget Hearing and Financial Summary LB-1

June 11, 2024

Budget Hearing, Adopt Budget, Make Appropriations, Levy Taxes

July 2, 2024

2 copies of adopted budget, Resolutions and tax levy sent to Clackamas County Tax Assessor's office and Clackamas County Clerk



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BUDGET MESSAGE

Fiscal Year 2024-2025

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, 2024, and ending June 30, 2025, 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 Committee's approval.

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 2023-24 saw the district able to continue to restore some of the cuts made in 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. Regardless, we were able to address the Capital reserve funds, pay off our C800 Motorola debt and hire an additional line firefighter with the assistance of a State Fire Marshal's grant for staffing. I am pleased to present this year's budget, balanced and in my opinion continuing to position the district for future success.

The FY 2024-25 budget includes several projects including:

- Funds for an additional Firefighter/Paramedic giving the district 8.
- Grant funds for summer severity staffing.
- Funds to replace one Apparatus and refurbish another in the reserve account.
- Additional deposit into the Capital Facilities and Equipment account.
- Funds for the architectural and consulting services for a new fire station.
- Continued funding for assistance with community Firewise efforts.

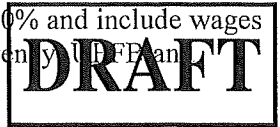
The district's staff has worked very hard this year to present a budget that will meet the service needs of the district's taxpayers, while keeping overall costs down. This year's budget includes several large projects and reflects the expenditure/reserve of a significant amount of grant funds. The proposed budget for the Hoodland Fire District for FY 2024-25 is balanced at \$8,039,547.

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 \$6,079,503.

Personnel Services make up a large portion of the General Fund at approximately 50% and include wages and benefits for the district's full-time employees. Materials and Services, Contingency, UDFB and transfers to reserves make up the other 50% 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 and reapproved in November of 2023. The Local Option Levy Fund makes up approximately 5% of the general fund budget.

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 for consultation and architectural services for a new District main station.
- Budgeted funds for the replacement of the district's type 3 engine.
- Budgeted funds for the refurbishment of engine 352.
- Budgeted for painting and maintenance projects at the district's facilities.

The two Capital Funds make up the remaining 24% of the total budget at \$1,960,044.

In conclusion, this proposed budget meets all federal and state mandates as well as local obligations. We believe this budget will allow the district to continue to enhance service to our community in the fiscal year 2024-2025. 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 Rural Fire Protection District #7
(Name of Municipal Corporation)



	Historical Data			RESOURCE DESCRIPTION		Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year Year 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23							
1	1,512,324	3,276,229	1,850,000	1	4600	Available cash on hand* (cash basis) or	2,092,821		1
2	0	0	35,500	2	4200	Previously levied taxes estimated to be received	40,000		2
3	0	0	40,250	3	4800	Interest all accounts	50,000		3
4	0	0	0	4	4700	Transfers from other funds	0		4
5				5		OTHER RESOURCES			5
6	0	0	147,425	6	4600	Two Savings 1 reg & Cell Tower @ CCB	153,000		6
7	105,131	59,998	26,000	7	4910	Miscellaneous Resources Other	25,000		7
8	3,764	0	3,000	8	4320	Transportation/Out of District Response & AMR Reimb. Revenue	2,500		8
9	179,759	0	50,000	9	4400	Oregon State Conflagrations/Closest Forces	50,000		9
10	6,197	722,843	379,850	10	4400	Grants (State and Fed)	167,704		10
11	(14,487)	117,835		11		Earnings on Investments (Gain/Loss)			11
12				12					12
13	1,792,688	4,176,905	2,532,025	13		Total resources, except taxes to be levied	2,581,025		13
14			3,377,162	14	4100	Taxes estimated to be received including Local Option levy	3,498,478		14
15	3,198,999	3,400,645		15	4100	Taxes collected in year levied			15
16	4,991,687	7,577,550	5,909,187	16		TOTAL RESOURCES	6,079,503		16

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

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND
(name of fund)


 Hoodland Rural Fire Protection District #74
 (Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: General Fund	Budget for Next Year 2024-2025				
	Actual		Adopted Budget This Year Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2021-22	First Preceding Year 2022-23							
1				1	PERSONNEL SERVICES			1	
2			1,677,035	2	Salaries, Wages, Overtime	1,986,200	0	0	2
3			1,068,150	3	Benefits	1,092,091	0	0	3
4	2,275,930	2,133,073	2,745,185	4	TOTAL PERSONNEL SERVICES	3,078,291	0	0	4
5	12.00	11.00	11.50	5	Total Full-Time Equivalent (FTE)	12.50			5
6				6	MATERIALS AND SERVICES			6	
7			11,500	7	Board - Election Expenses	16,500	0	0	7
8			35,500	8	Computers - Programs	31,000	0	0	8
9			293,550	9	Contractual Services	242,300	0	0	9
10			19,400	10	Dues Publications	19,400	0	0	10
11			16,000	11	Incentives Awards	20,000	0	0	11
12			75,000	12	Asset Liability Insurance	80,000	0	0	12
13			7,500	13	Logistical Support	8,000	0	0	13
14			198,125	14	Maintenance	156,500	0	0	14
15			65,500	15	Professional Services	47,000	0	0	15
16			215,041	16	Supplies	231,700	0	0	16
17			25,000	17	Travel and Tuition	21,000	0	0	17
18			65,000	18	Utilities	70,000	0	0	18
19	616,493	648,323	1,027,116	19	TOTAL MATERIALS AND SERVICES	943,400	0	0	19
20				20	CAPITAL OUTLAY			20	
21			10,000	21	Equipment	0	0	0	21
22			36,000	22	Apparatus improvement	0	0	0	22
23	37,428	475,879	46,000	23	TOTAL CAPITAL OUTLAY	0	0	0	23
24	2,929,851	3,257,275	3,818,301	24	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	4,021,691	0	0	24

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

 (name of fund)

Hoodland Rural Fire Protection District #74
 (Name of Municipal Corporation)

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Line Item	Historical Data			Requirements Description	Budget for Next Year 2024-2025			Total
	Actual		Adopted Budget This Year Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	Un-Audited First Preceding Year 2022-23						
1				PERSONNEL SERVICES NOT ALLOCATED				1
2			215,986	RESERVED FOR FUTURE EXPENDITURE wages & benefits	83,282			2
3	0	0	215,986	TOTAL PERSONNEL SERVICES	83,282	0	0	3
4			1	Total Full-Time Equivalent (FTE)	1	1	1	4
5				MATERIALS AND SERVICES NOT ALLOCATED				5
6								6
7	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	7
8				CAPITAL OUTLAY NOT ALLOCATED				8
9								9
10	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	10
11				DEBT SERVICE				11
12								12
13	0	0	0	TOTAL DEBT SERVICE	0	0	0	13
14				SPECIAL PAYMENTS				14
15								15
16	0	0	0	TOTAL SPECIAL PAYMENTS	0	0	0	16
17				INTERFUND TRANSFERS				17
18	25,000		240,000	Transfer to Apparatus Reserve	324,530			18
19			200,000	Transfer to Facilities and Firefighting Equipment Reserve	150,000			19
20	28,632			Firefighting Equipment Services & Supplies Reserve				20
21	53,632	0	440,000	TOTAL INTERFUND TRANSFERS	474,530			21
22			434,900	OPERATING CONTINGENCY	500,000			22
23			215,986	RESERVED FOR FUTURE EXPENDITURE	83,282			23
24		3,276,229	1,000,000	UNAPPROPRIATED ENDING BALANCE	1,000,000			24
25	53,632	0	2,090,886	Total Requirements NOT ALLOCATED	2,057,812	0	0	25
26	2,929,851	3,257,275	3,818,301	Total Requirements for ALL Org. Units/Programs within fund	4,021,691	0	0	26
27				Ending balance (prior years)				27
28	2,983,483	3,257,275	5,909,187	TOTAL REQUIREMENTS	6,079,503	0	0	28

FORM
LB-11

This fund is authorized and established by resolution number
2022-05 on June 14, 2022 for the following specified purpose:

RESERVE FUND
RESOURCES AND REQUIREMENTS

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.

Review Year: 2022



For facilities maintenance and improvements, real-estate purchases and construction costs; capital equipment purchases to support operations.

Facilities and Firefighting Equipment
(Fund)

Hoodland Rural Fire Protection District #24
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025		
Actual		Adopted Budget This Year Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2021-22	First Preceding Year 2022-23					
1			1	RESOURCES		1
2		1,141,320	2	Cash on hand * (cash basis)	939,709	2
3			3	Working Capital (accrual basis)		3
4			4	Previously levied taxes estimated to be received		4
5		2,000	5	Interest Reserve		5
6		200,000	6	Transferred IN, from other funds	150,000	6
7			7			7
8	0	1,141,320	8	Total Resources, except taxes to be levied	1,089,709	8
9			9	Taxes estimated to be received		9
10			10	Taxes collected in year levied		10
11	0	1,141,320	11	TOTAL RESOURCES	1,089,709	0
12			12	REQUIREMENTS **		0
13			13	Org. Unit or Prog. & Activity	Object Classification	Detail
14		40,000	14	GF	Capital Outlay	Sub Stations Improvements/Repairs
15		40,000	15	GF	Capital Outlay	Firefighting Equipment or services
16		30,000	16	GF	Capital Outlay	EMS Equip or services
17		200,000	17	GF	Capital Outlay	Communication Equip Services
18		130,000	18	GF	Capital Outlay	EMS three Defib machines
19		175,000	19	GF	Capital Outlay	New Station Planning
20			20			
21		1,141,320	21	Ending balance (prior years)		
22			22	UNAPPROPRIATED ENDING FUND BALANCE		699,709
23	0	1,141,320	23	TOTAL REQUIREMENTS		390,000

*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 number
2022-04 on June 14, 2022 for the following specified purpose:
To purchase fire apparatus.

RESERVE FUND
RESOURCES AND REQUIREMENTS

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

Date can not be more than 10 years after establishment.

Review Year: 2032

Hoodland Rural Fire Protection District #4

(Name of Municipal Corporation)

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Apparatus Reserve
(Fund)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025						
	Actual		Adopted Budget This Year Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2021-22	First Preceding Year 2022-23									
1				1	RESOURCES			1			
2	239,740	265,740	274,240	2	Cash on hand * (cash basis), or	525,805			2		
3				3	Working Capital (accrual basis)				3		
4				4	Previously levied taxes estimated to be received				4		
5			1,000	5	Interest Reserve				5		
6			240,000	6	Transferred IN, from other funds	324,530			6		
7				7	Sale of apparatus	20,000			7		
8				8					8		
9	239,740	265,740	515,240	9	Total Resources, except taxes to be levied	870,335			9		
10			0	10	Taxes estimated to be received				10		
11				11	Taxes collected in year levied				11		
12	239,740	265,740	515,240	12	TOTAL RESOURCES	870,335	0	0	12		
13				13	REQUIREMENTS **				13		
14				14	Org. Unit or Prog. & Activity	Object Classification	Detail		14		
15	0	0	0	15	GF	Capital Outlay	New Type 3 Engine		15		
16	0	0	0	16	GF	Capital Outlay	Refurbish Type 1 Engine		16		
17	0	0	0	17			0	0	0	17	
18	239,740	265,740		18	Ending balance (prior years)					18	
19			515,240	19	UNAPPROPRIATED ENDING FUND BALANCE			70,335	0	0	19
20	239,740	265,740	0	20	TOTAL REQUIREMENTS			800,000	0	0	20

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**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.

RESERVE FUND
RESOURCES AND REQUIREMENTS

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

Date can not be more than 10 years after establishment.

Review Year: June 2022



This fund was abolished by resolution number

2022-02 on June 14, 2022 for the following specified purpose:

To purchase firefighting equipment, services and supplies

Firefighting Equipment Services and Supplies
(Fund)

Hoodland Rural Fire Protection District #74
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025			
Actual		Adopted Budget This Year Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-22	First Preceding Year 2022-23						
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			6	Transferred IN, from other funds			6
7			7				7
8			8	Total Resources, except taxes to be levied			8
9			9	Taxes estimated to be received			9
10			10	Taxes collected in year levied			10
11	329,244	0	11	TOTAL RESOURCES			11
12			12	REQUIREMENTS **			12
13			13	Org. Unit or Prog. & Activity	Object Classification	Detail	13
14			14				14
15			15	Ending balance (prior years)			15
16	329,244	0	16	UNAPPROPRIATED ENDING FUND BALANCE			16
17	329,244	0	17	TOTAL REQUIREMENTS			17

*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 was abolished by resolution number
2022-03 on June 14, 2022 for the following specified purpose:

To make improvements to our three stations and grounds.

RESERVE FUND
RESOURCES AND REQUIREMENTS

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

Date can not be more than 10 years after establishment.

Review Year: June 2022

Hoodland Rural Fire Protection District #7
(Name of Municipal Corporation)



Building Reserve
(Fund)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
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				6	Transferred IN, from other funds			6
7				7				7
8				8	Total Resources, except taxes to be levied			8
9				9	Taxes estimated to be received			9
10				10	Taxes collected in year levied			10
11	911,149	0	0	11	TOTAL RESOURCES			11
12				12	REQUIREMENTS **			12
13				13	Org. Unit or Prog. & Activity	Object Classification	Detail	13
14				14				14
15	911,149	0		15	Ending balance (prior years)			15
16			0	16	UNAPPROPRIATED ENDING FUND BALANCE			16
17	911,149	0	0	17	TOTAL REQUIREMENTS			17

*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.