West Side Rural Fire Protection District

Budget FY 2025/26
Hood River, Oregon

"Neighbor Helping Neighbor since 1948"

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Introduction of Members

BOARD OF DIRECTORS	**<u>Term Expires</u>**
Mark Beam	*June 30, 2027*
Ed Weathers	*June 30, 2027*
Jim Gray (President)	*June 30, 2025*
Jeff Hasegawa	*June 30, 2025*
John Beeman	*June 30, 2025*

BUDGET COMMITTEE	**<u>Term Expires</u>**
Mark Van Metre	*June 30, 2028*
Russ Gray	*June 30, 2026*
Bob Benton	*June 30, 2027*
Brien Gibson	*June 30, 2025*
Mike Mason	*June 30, 2026*

DISTRICT ADMINISTRATIVE STAFF
Chris Nickelsen, Fire Chief
Rusty Gilbert, Assistant Chief
Doug Kelly, Chief Administrative Officer/Fire Marshal
Matt Adams, Captain/EMT
Chakree Laochumnanvanit, Firefighter/EMT
Jason Sanchez, Firefighter/EMT
Dustin Zerkel, Firefighter/EMT
Holly Glaze, Bookkeeper

In Memory of Assistant Chief, Tom Sieverkropp

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District Overview

West Side Rural Fire Protection District

West Side Fire District (The District) operates under Oregon Revised Statutes Chapter 478 as a separate municipal corporation and is managed by a Board of Directors composed of a President and four Directors. The Board hires the Chief Administrative Officer to manage the day-to-day operations of the District.

The District was formed in 1948. In November 2019, the Citizens of the District approved an Operational Local Option Tax Levy ($0.50/$1,000 of Assessed Value) to help sustain the District operations. In May 2024, the Citizens of the District approved an increase to the Local Option Tax Levy ($0.97/$1,000 of Assessed Value) which takes effect July 1, 2025.

The District has five (5) full time employees (FTEs) and approximately 40 volunteer staff. Fire and rescue services are provided from 2 fire stations. Bookkeeping is provided by a part-time employee who works 10 hours/month, or 0.05 FTE.

Multi-Service District

West Side Fire District is a multi-service district with services and programs tailored to meet the needs of the community. The District provides:

Fire suppression:
- Structural
- Wildland Interface

Emergency Medical Services (EMS)
Fire prevention
Public education
Basic rescue

Population & Demographics

The area served, which abuts the City of Hood River, covers 25 sq. miles for fire service and emergency medical services coverage. 100% of the District is located within Hood River County.

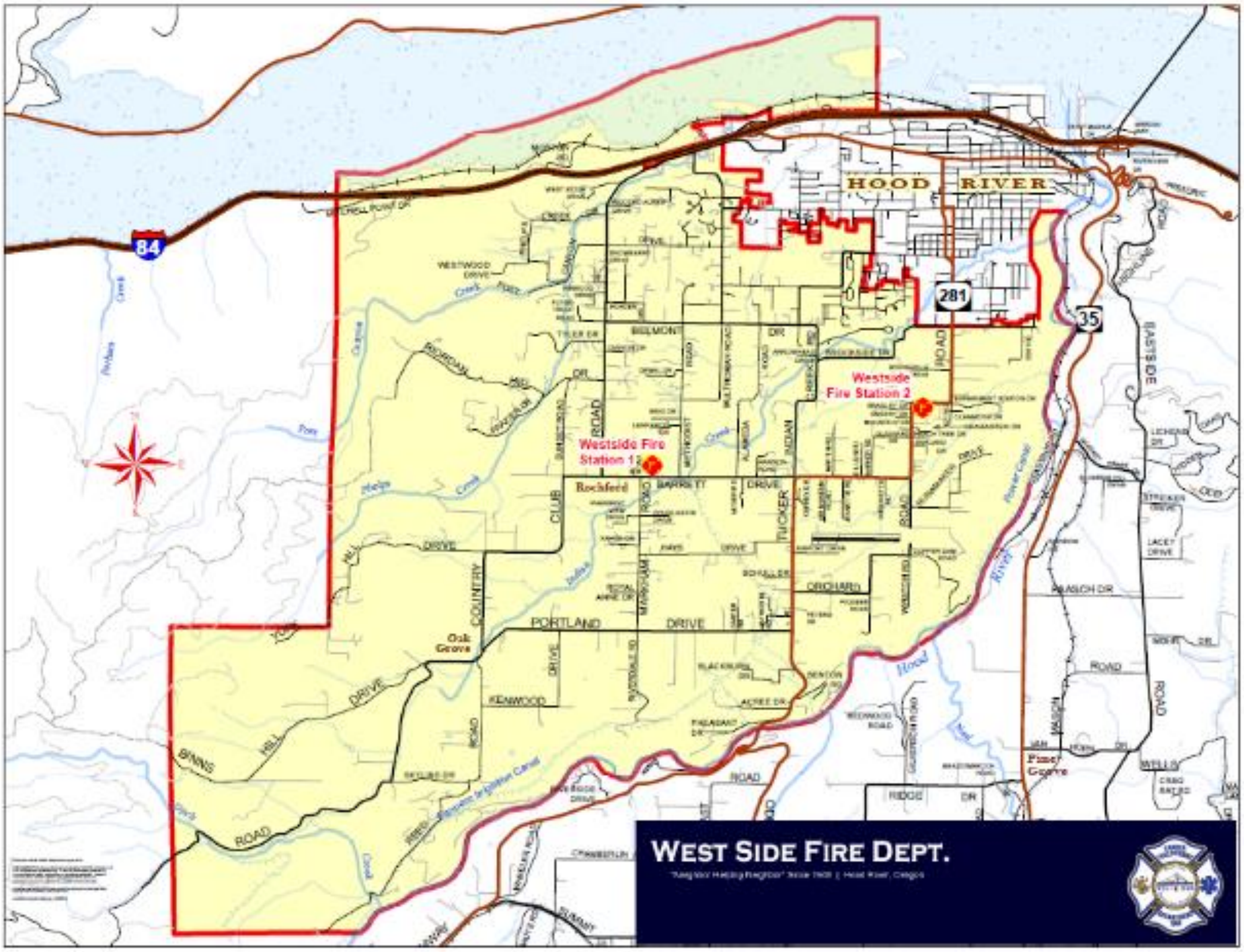
Population estimates for Hood River County are listed below.

Population			
	2022	2023	2024
Hood River County*	24,052	24,168	24,357
Fire District**	8,000	8,000	5,600
Source: *Portland State University – Center of Population and Census **West Side Fire District—Based on the Community Wildfire Protection plan developed by University of Oregon			

The principal industries of Hood River include agriculture, recreation, timber and hydroelectric production. The fertile Hood River Valley has an ideal climate for the production of apples, cherries, peaches and pears. It also offers recreational activities such as snow skiing, yachting and fishing which bring people and capital to compensate for the decline in logging and hydroelectric production. The Columbia River near Hood River is a premier windsurfing area and attracts windsurfers and kiteboarders from around the world.

* *https://sos.oregon.gov/archives/records/county/Pages/hood-river-history.aspx*

Service Area



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Budget Message

Dear Citizens of the Fire District, Budget Committee Members, Board of Directors, and members of the West Side Fire District,

It is a privilege to submit the West Side Fire District's proposed budget for FY 2025/26. The priority of this budget is to be fiscally responsible for the revenues we receive from the citizens of the Fire District and to provide the expected services of fire suppression, wildland fire response, emergency medical services, rescue, fire prevention, and fire code enforcement.

West Side Fire District continues to see an increase in our Assessed Valuation (AV) throughout the District. The District continues to address the number one priority of maintaining service levels and has adjusted the budget during this budget process.

Budget Overview

West Side Fire District's major fiscal challenges are:

- The Oregon Tax System
- Public Employees Retirement System (PERS)
- Increasing Health Care Costs
- City of Hood River Property Annexations
- City of Hood River Westside Urban Renewal Zone

<u>The Oregon Tax System</u>
Measure 50: Established Permanent Rate System; Taxes based on property's Assessed Value.
Measure 5: Established limits on operating taxes, \$10/\$1,000 of RMV for General Government, "Compression" based on property's Real Market Value (RMV).

<u>Public Employees Retirement System (PERS)</u>
This biennium ('25-'27) PERS rates are increasing to 25.17% for Tier 1/Tier 2 employees and 21.84% for OPSRP Police/Fire payroll (an increase of 6.62% and 5.97% respectively).
The last biennium ('23-'25) PERS employer rates increased to 18.55% for Tier 1/Tier 2 employees and 15.87% for OPSRP Police/Fire payroll (an increase of 8.07% and 7.56% respectively).

<u>Increasing Health Care Costs</u>
West Side Fire District continues to be part of the Special Districts Insurance Services health insurance plan which remains competitive in the health care market. Our health insurance premiums are increasing by 18% for medical and 0% for dental insurance next fiscal year.

<u>City of Hood River Property Annexations</u>
The City of Hood River has the ability to annex properties within the West Side Fire District that are contiguous to the City Limits Boundary. Annexations have been occurring for many years and continue to create a loss in current and future revenues. Once a property, or properties, is annexed into the City of Hood River, the property taxes, on each property, are paid to the District for five years. After five years of payments, the City assumes all future tax revenue on the properties.

City of Hood River Westside Urban Renewal Zone *(excerpt published by City of Hood River)*

CITY OF HOOD RIVER WESTSIDE URBAN RENEWAL AREA

Impacts of Urban Renewal on Westside RFD

> *Urban renewal does not increase property tax rates, but instead redirects a portion of the tax rates from existing districts to the Urban Renewal Area (URA). Thus, there are no impacts on taxpayers, but there are impacts on overlapping taxing districts. The proposed Westside URA is expected to first receive tax increment revenue in FYE 2025 and close after receiving 25 years of tax increment revenue in FYE 2049. Over this time, the proposed Westside URA is estimated to result in $156,000 of foregone revenue from Westside RFD.*

The proposed 2025/26 budget reflects a positive assessed valuation for the District. Our organizational unit budget has two funds: A General Fund and a Capital Reserve Fund. The General Fund is composed of four categories within the Operations Cost Center; they are, Personnel Services, Materials & Services, Debt Service, and Non-Departmental (Contingency, Transfers, and Unappropriated Ending Fund Balance). The Capital Reserve Fund is listed within the Budget Detail section later in the document.

The District successfully passed a measure on the May 2024 ballot, ***Measure 14-79 – Local Option Levy to Improve Fire and Emergency Medical Services***, to increase our Local Option Tax Levy for five fiscal years, beginning in FY 25/26. The Personnel line items include hiring 2 FTE during FY 24/25, allowing for necessary training to operate on their own.

This budget proposal reflects a slight decrease of 1% in our Materials & Services category. The decrease reflects that we increased Materials & Services last FY for additional station remodels and projects, as noted in the Material & Services section later in the budget document. Property & Casualty is expected to increase to 15%, as well as a 15% increase in Auto, Liability, and Cybersecurity. Materials & Services line items are representative of those additional costs. There are two proposed capital expenditures in this budget, purchase a snow blade and mounting system to plow snow at both stations based on need this winter and money set aside for the Station 2 remodel in case it is not completed in FY 2024/25.

See below for Budget Revenues and Budget Expenditures.

Budget Revenues			
	FY 2023/24 Actual	FY 2024/25 Adopted	FY 2025/26 Proposed
Property Taxes (Current & Prior)	$881,401	$869,078	$1,250,433
Federal Grants	-	-	-
Contractual Services	$4,800	$4,800	$20,000
Intergovernmental Agreements	$3,617	$3,827	$4,049
Beginning Fund Balance	$911,364	$699,883	$659,889
Capital Reserve Fund	$344,118	$629,516	$613,631
Interest Income	$48,066	$20,000	$20,000
Other (non-federal grants, sale of property, donations)	$35,893	$1,000	$1,200
Total	$2,229,259	$2,228,104	$2,569,202

Budget Expenditures			
	FY 2023/24 Actual	FY 2024/25 Adopted	FY 2025/26 Proposed
Personnel Services	$528,239	$841,970	$1,005,006
Materials & Services	$168,151	$359,583	$355,000
Debt Service	-	-	-
Contingency	-	$111,637	$136,001
Transfers out	344,118	$285,398	$120,000
Unappropriated Ending Fund Balance	-	-	$339,564
Capital Reserve Fund	-	$629,516	$613,631
Total	$1,040,508	$2,228,104	$2,569,202

There are many successes and challenges in this proposed budget.

Successes

i. Successfully passing our Local Option Levy in May 2024, realizing the new Local Option Tax Levy in FY 25/26.
ii. The Hood River County Assessor's Office is projecting an increase in the Assessed Valuation growth of 3%. The District may see a positive change in property taxes as many of these accounts' Real Market Values are above the AV line.
iii. Due to conservative budgeting and being fiscally responsible our revenues have outpaced our expenditures.
iv. A Fee Schedule was implemented to increase revenue by billing for services when responding to motor vehicle collisions and rescue events from tourists and citizens that do not reside within our District.

Challenges

i. Increasing PERS and Health Insurance costs with minimal AV growth.
ii. Capital building and apparatus replacement.
iii. Loss of significant revenue due to annexations by the City of Hood River and the West Side Urban Renewal District which affects (freezes) our permanent tax revenue.
iv. Levy taxes offsetting costs to operate the District.

Collaboration and Transparency

It is the District's intent to provide a transparent budgeting process with input from Citizens, Board of Directors, Budget Committee, and all members of West Side Fire District. Financial policies are developed in collaboration with the District Board and Chief Administrative Officer. West Side Fire District's leadership team will persist in looking for creative and more efficient ways to deliver fire and emergency services to our community. Our successes include communication, collaboration, and transparency.

Budget Summary

Total resources for the District are 100.5% above the budgeted amount as of March 31, 2025. This is attributed to higher than predicted "previous taxes" being paid and better than expected carryover from the previous year because of conservative budgeting through long-range projections.

West Side Fire District's Assessed Value for 2025/26 is $772,906,027 for our Local Option Levy and $728,884,248 for our permanent tax rate. The budget proposes our permanent tax rate levy of $0.7810 per $1,000 of Assessed Valuation and our local option levy of $0.9700 per $1,000 of Assessed Valuation.

The difference in the AV for Local Option Levy and the Permanent Tax rate is due to the creation/implementation of the Westside Urban Renewal District by the City of Hood River. The permanent tax rate is effectively "frozen" at 2023 Assessed Value, while the local option levy is not affected by the West Side Urban Renewal Zone. West Side Fire District is projecting $156,154 in revenue loss over the life of the Urban Renewal Zone from data provided by the City of Hood River. For clarity, taxes aren't truly "frozen". It's not that our permanent tax rate freezes, it's the value of the property, and any new value goes to the Urban Renewal District and the old value goes to existing taxing districts. This continues for the life of the Urban Renewal District (25 years).

It is worth noting that there is a much larger issue than the foregone tax during the existence of the Urban Renewal District; the City of Hood River may plan to annex all the properties within the Urban Renewal District. Within the West Side Fire District there are over 100 properties that fall within the Urban Renewal District. As properties are potentially annexed, this could create a significant impact on our revenue due to the loss of all tax revenue from the properties within the Urban Renewal District and annexations.

The West Side Fire District is projecting Assessed growth of 3% and anticipates a 94.5% collection rate. District staff continues to search for the best and most cost-effective ways to serve the Citizens of the West Side Fire District. The proposed budget allows us to continue to deliver emergency fire, medical, and rescue services to our residents in a fiscally conservative and prudent manner. I present the 2025/26 budget to you.

Sincerely,

Doug Kelly

Doug Kelly
Budget Officer/Chief Administrative Officer

Budget Overview

Budget Process

The budget process for the District begins with the appointment of the budget officer which, for the 2025/26 fiscal year, is the Chief Administrative Officer.

The proposed budget is created and includes historical and empirical data from previous budgets, external economic conditions, and other external factors that could impact the District's fiscal environment.

Once the proposed budget has been reviewed and balanced by the internal budget team, it then goes before the Budget Committee. This committee is made up of five District Board members and five appointed community Budget Committee members. The Budget Committee reviews the document, makes any necessary changes, and then approves the budget to go before the Board at a public budget hearing. After adoption, the budget document is then submitted to the county assessor.

Budget Objectives

- Develop a fiscally responsible budget that enables the West Side Fire District to provide Fire, Emergency Medical Services, and Fire & Life Safety services to the businesses, citizens of West Side Fire District, visitors, and our protection areas
- To collaboratively create the budget
- Enhance current services / staffing levels
- Ensure a transparent process

Budget Calendar

Below is the District's Budget Calendar for the 2025/26 fiscal year.

Date	Action
Feb/March/April 2025	**Budget Development**
March 2025	**Meet with County Assessor**
April 9, 2025	**Publish First Notice of First Budget Committee Meeting** *(5-30 days before, at least 5 days apart) Publish Wednesday, April 9*
April 16, 2025	**Publish Second Notice of First Budget Committee Meeting** *(5-30 days before, at least 5 days apart) Publish Wednesday, April 16*
May 2, 2025	**Deliver Proposed Budget to Committee**
May 8, 2025	**Budget Committee Meeting 11:00am** Receive Budget Message, Presentation of Budget Document, Budget Committee Deliberations, Public Comment, Approve Tax Rates, Levies and Budget Appropriations
May 8, 2025	**District Board Meeting 12:00pm**
May 21, 2025	**Publish Financial Summaries, LB-1, and Notice of budget hearing** *(Publish once, 5-30 days before the hearing, Wednesday, May 21)*
June 12, 2025	**Public Hearing and Board Meeting 12:00pm** Adopt Budget, Appropriate Funds, Levy Property Taxes
July 15, 2025	**File Form LB-50 with County Assessor(s)** Distribute copies of the Notice of Property Tax form LB-50 and resolutions adopting the budget by July 15 to the Hood River County Tax Assessor; copy of the adopted budget document by July 15 to the Hood River County Treasurer
September 30, 2025	**Budget to be filed with County Recorder(s)** Distribute copy of the adopted budget document and Notice of Property Tax Levy to the Hood River County Clerk

Oregon law allows for the District to make changes to the adopted budget through two options depending on the amount to be appropriated. If the change is 10% or less than the annual budget, the supplemental budget may be adopted at a regular meeting and is adopted by a resolution. If the change is more than 10%, a public hearing is required, and the appropriation is adopted by a resolution.

District Funds

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

With this budget, the District budgets with two funds, the General Fund and the Capital Reserve Fund which houses all operating revenues and expenditures. The budget is managed on a day-to-day basis by the Chief Administrative Officer. Within the General Fund, there is one cost center, entitled Operations. Actual dollars spent in past budgets were mixed in a combination of funds. Having only two funds more accurately tracks all mixed combination funds and expenditures.

Budget & Accounting Basis

The District uses a modified cash basis for both its basis of budgeting and accounting. This basis recognizes assets, liabilities, net position/fund equity, revenues, and expenditures/expenses when they result from cash transactions with a provision for depreciation in the government-wide statements.

General Fund

Operations Cost Center - funds daily operations including staffing, training, maintenance, utilities and all logistical expenses incurred to operate a fire department; funds the business management side of the organization; training of administrative staff; funding business machines; purchasing office supplies; purchasing contractual legal or administrative assistance as needed; ensuring revenue is generated and collected via grants and account receivables; funds code compliance and enforcement activities which include working closely with contractors and County departments to ensure safe and code-compliant projects; prevention and public education activities.

Capital Reserve Fund

The Capital Reserve Fund is shown as its own fund moving forward to better track savings/expenditures. The fund is broken down into three components: Apparatus, Equipment, and a Building Component so that we may be transparent in our savings goals and expenditures.

Revenues

District resources include property taxes, contractual resources, and intergovernmental agreement revenues. Property taxes are the District’s main source of income. Voters approved an Operational Local Option Tax Levy in May 2024, which augments the District’s permanent tax rate. The District is reliant on a tax levy to operate day to day. The Levy takes effect July 2025.

The FY 2025/26 budget is projecting a 3% increase in total Assessed Valuation (AV) from the previous fiscal year, with a 94.5% collection rate. These projections are based on discussions with the Hood River County Assessor and Tax Collector in March. The projected property taxes to be received in 2025/26 are $1,250,433; this includes prior year taxes as well. The District is taking a conservative approach when budgeting property taxes, as seen in the estimated taxes to be received in FY 2025/26 with a 94.5% collection rate.

The beginning fund balance (BFB) is the second largest resource within the FY 2025/26 budget (explained below split between General Fund and Capital Reserve). The beginning fund balance consists of all unspent dollars from the prior fiscal year which includes prior contingencies and reserves. Before FY 2021/22, budgets did not record the fund balance in the budget; however, it was reflected in the audit. Data from this category will continue to be shown in future budgets to compare activity. Since there are two funds the respective BFB is recorded within each fund.

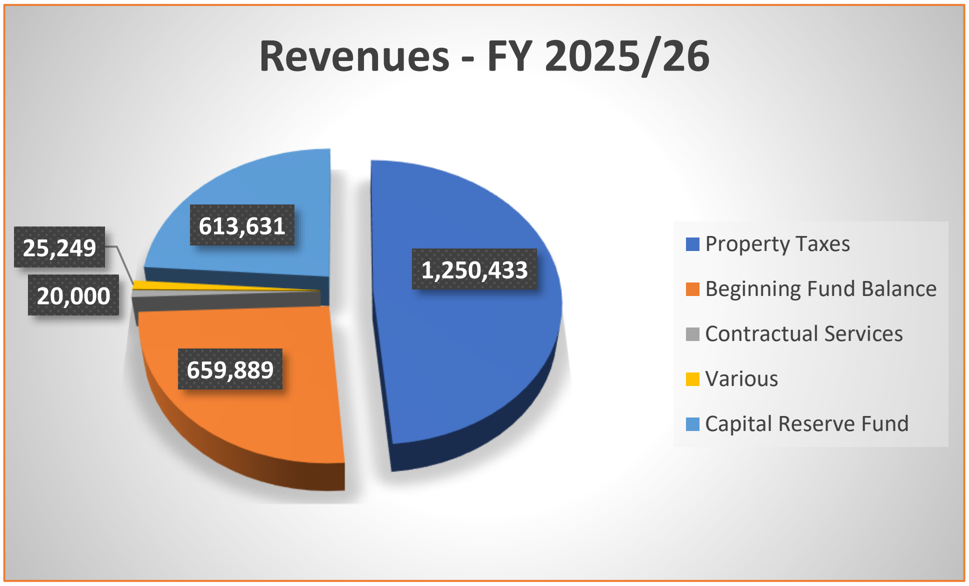
For FY 2025/26, the budgeted total beginning fund balance (BFB) is approximated at $1,153,520. This includes the General Fund BFB of $659,889, and the Capital Reserve Fund BFB of $493,631, to balance the budget. This increase is attributed to anticipated revenues exceeding anticipated expenses and utilizing only a portion of the reserve funds in FY 2024/25. Thus, the District is placing more dollars in Reserve Accounts to prepare for future expenditures. When projecting where the District will end this next fiscal year, a conservative approach is taken in predicting what will be received and what will be expended. As seen in the past, actual revenues may outpace what was anticipated causing the variances between years and beginning fund balances. Also, accounting for an increase in additional expenditures will decrease the beginning fund balance during the next fiscal year.

The District is working with a Grant Specialist to apply for a Federal SAFER Grant to obtain a volunteer Recruitment/Retention Coordinator. Due to the federal funds being frozen now by the President of the United States, there are no federal grant dollars budgeted in the FY 2025/26 budget. Over the last few fiscal years, we have received Non-Federal Grants from the Oregon State Fire Marshal's (OSFM) Office to hire additional firefighters for the summer months. These grants have added an additional $105,000 in staffing over the last three Fiscal Years. For FY 2024/25 the grant money from the OSFM Office came in during the FY 2023/24 so the money is accounted for within the BFB. This upcoming FY 2025/26 budget includes another $35,000 award from the OSFM Office for summer staffing (receiving in May or June of FY 2024/25) and accounted for within the BFB for FY 2025/26.

The intergovernmental agreement (IGA) annexation line item ($4,049) is revenue paid by the City of Hood River. This revenue is paid to the District for five years on each property the City annexes into the City Limits. After five years of tax payments the property taxes belong to the City of Hood River and not the District. The District is losing significant revenue on lost taxes due to annexations and the Westside Urban Renewal Area program.

The District entered into an agreement to contract out office space to the Department of Public Safety Standards and Training (DPSST) at Station 1. A remodel was completed to make office space in FY 2024/25. DPSST is paying the District $1,600/month for an office lease reflected in the Contractual Services line item. With Ice Fountain Water District vacating Station 2, less than $1,000 is included in this line item from Ice Fountain due to their unknown timeline to vacate.

Total Resources for the *Proposed* FY 2025/26 budget are $2,569,202 and are divided among the categories as follows:

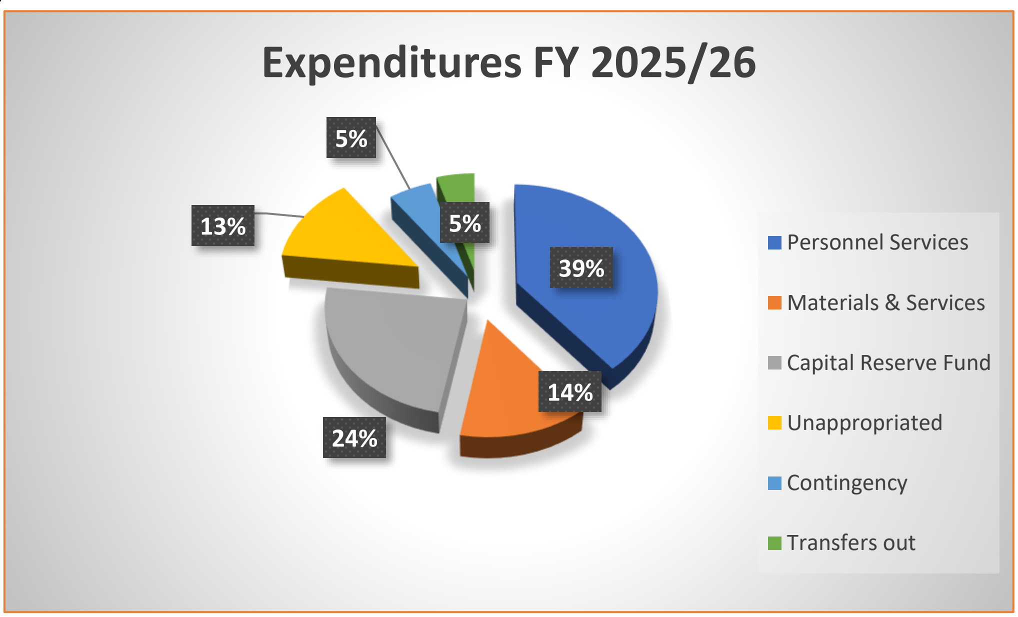


Expenditures

District expenditures include the General Fund and Capital Reserve Fund. There are four categories within the Operations cost center of the General Fund. These categories, along with the Capital Reserve Fund, include:

- Personnel Services
- Materials & Services
- Debt Service
- Non-Departmental (Contingency, Transfers, and Unappropriated Ending Fund Balance)
- Capital Reserve Fund

Total Expenditures for the *Proposed* FY 2025/26 budget are $2,569,202 and are divided among the categories as follows:



Personnel Services

At $1,005,006 personnel services are 51% of the *General Fund* (39% of the overall budget) and includes the current 5.05 FTEs (1 C.A.O., 1 Captain/EMT, 3 Firefighter/EMT, 1 part-time Bookkeeper). The District successfully passed the Local Option Levy at the May 2024 election to add 24/7 staffing with the addition of 2 FTE (both FTE were filled in FY 24/25 after the passing of the Levy). This allows three firefighters on a 24/7 shift work (one per day) and a full-time Captain weekdays beginning in FY 25/26. The Personnel line items are indicative of these additions.
The District relies heavily on volunteers to staff apparatus and respond to emergency and non-emergency calls, especially in the evenings and through the night. The OSFM Office upstaffing grant expenditures are also accounted for in the Special Event Wages within Personnel Services.

Position	FY 2023/24	FY 2024/25	FY 2025/26
Chief Administrative Officer/Fire Marshal	1	1	1
Captain/EMT	1	1	1
Firefighter/EMT	2	3	3
Bookkeeper	0.05	0.05	0.05
Total	4.05	5.05	5.05

Notable expenditures within the Personnel Service category include contributions to Public Employee Retirement System (PERS), medical insurance costs and FICA costs.

> PERS contributions are calculated two ways. The first calculation is a flat 6% of salary paid by the District for each employee. The second calculation is provided by PERS and is based on the employee's retirement status (Tier 1/Tier 2 or OPSRP) which are noted below. These rates are adjusted every two years. The total PERS contribution budgeted for FY 2025/26 is $141,733.
>
> Medical insurance is budgeted at $167,878. Medical insurance rates are increasing by 18% and 0% Dental this year. The District pays 100% of employee's health/dental premiums.

A review of salary for all FTEs was completed. The Chief Administrative Officer/Fire Marshal is on contract and awarded a 10% increase based on performance and retention purposes. The Captain/EMT and Firefighter/EMT's wages are budgeted for a 10% increase this fiscal year with a base wage adjustment (8%) and cost-of-living adjustment (2%). Further incentives are in place when staff obtain more advanced EMT licenses: 2% for Advanced EMT license, 4% for EMT-Intermediate license, and a 10% incentive for a current Paramedic license. The Overtime/FLSA/Shift Stipend line item increased ($40,000) to $60,000 to cover 24-hour staffing and FLSA requirements. As we gain experience with this line item it will be adjusted up or down in future budgets.

Bookkeeping increased by 5% to $12,852. The bookkeeper handles all accounting and associated PERS accounts and bookkeeping duties. The bookkeeper works 10 hours per month.

Volunteer Fire Fighter's line item will return to $12,000. This stipend supports their activities throughout the year. We increased this last year and balanced the difference with the LOSAP program. Both line items are back to their customary amounts.

Volunteer Fire Chief and Assistant Chief remains at $3,000. This stipend is to offset time and expenses for their duties required by their position.

Special Event Wages include grants from the Oregon State Fire Marshal's Office for upstaffing fire response during the summer months. We hired temporary full-time and temporary part-time firefighters on these grants for the past few wildland fire seasons. Funding does not necessarily coincide with the FY used. In summary:

- We received $35,000 in FY 22/23 (for Summer of 2022)
- We received $35,000 in May of FY 22/23 (for Summer of 2023)
- We received $26,354 (due to $8,646 carryover from last year's grant to total $35,000 for Summer of 2024).
- We have been notified we will receive $35,000 (for the Summer of 2025). We expect funds in May/June of 2025; the funds will be accounted for within the General Fund BFB for FY 2025/26.

Length of Service Program was returned to $20,000 (including any Administrative fees) by Board Resolution. This is a point-based retirement program for volunteer firefighters administered by Oregon Fire District Directors Association.

Materials & Services

Materials and Services is the third largest expenditure category at 18% of the *General Fund* (excluding the Capital Reserve Fund). Notable materials and service items are discussed in further detail within the Operations Cost Center narrative below under the Financial Overview.

Debt Service

Rural Fire Protection Districts formed under ORS Chapter 478 are limited to the total amount of indebtedness they may incur, which includes both general obligation bonds and other financing liabilities. At no time may the aggregate amount of debt liabilities exceed one and one-fourth percent (0.0125) of the District's real market value, which for 2024 was $2,106,198,140.

The District's legal debt limit for FY 2025/26 is approximately $26,327,477. As of the end of FY 2024/25, West Side Fire District's total outstanding debt is ZERO DOLLARS, reflecting the very positive position of the Fire District's management of funds.

The budget does not include any debt service in this budget cycle.

Financial Overview

Operations Cost Center

The Operations Cost Center is managed by the Chief Administrative Officer. It contains the necessary line-item detail to support all aspects of fire and EMS service delivery. All station and equipment maintenance, daily station operations and emergency service requirements are funded through the Operations Cost Center. This cost center includes Personnel Services, Materials & Services, Debt Service, Non-Departmental (Operating Contingency, Transfers, and Unappropriated Ending Fund Balance).

There are 5.05 employees funded in this cost center including their salary, benefits, uniforms, and safety supplies. See above for more detailed information regarding Personnel Services within the Operations Cost Center of the General Fund.

Materials & Services

Items to note are:

- Contractual Services – Increased to $25,000. This line item pays our Hood River Fire Chief's Fund Assessments as well as other contractual agreements.
- Audit & Legal – $18,000. Decreased by $12,000.
- Insurance (PC&L) – $33,000. Increased by roughly $6,000. Due to Property and Casualty insurance increase by up to 18%.
- Vehicle Maintenance & Repairs – $35,000. Covers all repair/additions to apparatus.
- Communications/Radio – $25,000. Purchase Portable radios and additional pagers as needed, need to reprogram all radios due to frequency changes at the County.
- Building Maintenance & Grounds - $10,000. Increased $4,000, due to potential of paying for snow removal services.
- External Equipment Maintenance – $8,000. Increased $500 due to increased cost to test hose/ladders plus extra hose/ladders to test and new Type 3 engine.
- Fuel - $15,000. Remains the same given fuel increases.
- Subscriptions & Memberships – $6,000. Increased by $500 for additional staff members.
- Tuition, Meeting, Travel - $6,000. No change.
- EMS Licenses – $0. EMS license renewals are biennial and a small budget item. They will be included in the "Medical Training, Equipment, Supplies" line item moving forward.
- Utilities –$30,000. No change.
- Election, Budget, & Board – $6,000. Decreased $19,000 due to Levy passing and not going back out for a levy renewal this year.
- Advertising/Publications – $3,000. Decreased $2,000.
- Office Supplies/Postage/Printing – $7,000. Decreased $4,000.
- Medical Training, Equipment, Supplies - $10,000. Decreased $4,000. Preventative maintenance agreement to take effect next FY.
- Fire Training, Equipment, Supplies – $4,000. No change.
- Station Supplies – $18,000. No change. Purchase beds, mattresses, recliners, etc.
- Small Tools & Equipment - $28,000. No change.

- IT Software/Hardware – $8,000. No change.
- Personal Protective Equipment (PPE) – $30,000. Increased $10,000. Turnout continually increases in cost; each set costs approximately $4,500. Outfit potential new firefighters. Turnouts are "aging" out of useful service and need to start a rotation each year vs. one very large payment every 5-10 years.
- Fire Prevention - $1,000. No change.
- Uniforms – $25,000. Increased $10,000. Purchase of new raincoats for members.
- Miscellaneous – $2,000. No change.
- Chief's Fund –$2,000. Purchases and awards as needed. No change.

Non-Departmental (Operating Contingency, Transfers, and Unappropriated Ending Fund Balance)

Operating Contingency

Operating contingency is appropriated money available for operations and unforeseen expenditures that may arise during the budget year. This figure is computed at 10% of general fund expenditures. Utilization of these funds requires Board of Director approval. The FY 2025/26 budget has a total contingency of $136,001 which is 10% of the General Fund (Personnel Services + Materials & Services).

Transfers

For FY 2025/26, there is a transfer out of the General Fund in the amount of $120,000. An equal transfer, totaling $120,000, is recorded within the Capital Reserve Fund and is reflected to balance the budget.

Transfers from the General Fund to Capital Reserve Fund for FY 25/26:

Transfers to Reserve Funds	Amount Total	Component Detail
	$120,000	
Apparatus Component		$30,000
Equipment Component		$20,000
Building Component		$70,000

Unappropriated Ending Fund Balance

Unappropriated ending fund balance is budgeted at $339,564. While listed as a requirement, it is actually a resource for the ensuing fiscal year and cannot be expended in the current year. It is the District's philosophy to provide funding for the ensuing year's requirements until levied taxes are received in November.

Due to fiscal management this line item can help fund the District, if needed, during the months of little to no tax revenue (July, August, September, October, and first two weeks of November).

Capital Reserve Fund

Before 2023 Capital Outlay has been under the Operations Cost Center. A Capital Reserve Fund was created by Resolution in 2023 to facilitate saving and be transparent with capital expenditures.

The General Fund transfers budgeted funds to the Capital Reserve Fund. Capital Outlay expenditures are defined by the District as items which cost $5,000 or more and have an estimated useful life of more than five years. Capital Outlay includes EMS, fire, apparatus, equipment purchases and building renovations/purchases.

Per Oregon Local Budget Law: *A local government may set up a reserve fund to accumulate money for financing the cost of any service, project, property or equipment that the district can legally perform or acquire (ORS 294.346, renumbered from 294.525). Under Local Budget Law, a reserve fund is a way to save money from year to year. Expenditures can be appropriated and made directly from a reserve fund. The resolution or ordinance creating a reserve fund should state the purpose for which the money in the fund can be spent. At least every 10 years after the establishment of a reserve fund, the governing body must review the fund to decide if it should be continued or abolished. Any unexpended or unobligated balance left in the fund when it is abolished can be transferred to the general fund or any other fund designated by the governing body.*

The Capital Reserve Fund contains three components. An Apparatus, Equipment, and Building component. Equipment, apparatus, and building repairs can be in hundreds of thousands of dollars. Each has its own “transfers in” and detailed expenditures and reserved for future expenditures to balance the Fund and overall budget. The Budget Detail section is below. Each of the three components are necessary so the District may plan for large, anticipated and unanticipated expenses with the efficient use of tax payor dollars. These funds are critical to the outlook of the District. For example, we are scheduled to purchase a fire engine in five-six years for roughly $750,000. The District is saving funds for this purchase in the Apparatus Component. The Equipment component is to save for replacement of firefighting/EMS equipment and other needed equipment (SCBA’s, snowplow, etc.). In FY 2024/25 an automatic CPR compression system (over $22,000) was purchased, half with District funds and half by the Volunteer Firefighter Association. The Building Component is reserving funds for future and current fire station remodel and/or station replacement.

In FY 2024/25, the Capital Reserve included two other expenditures. Station 2 is being remodeled for living quarters (dorm rooms) for 24/7 staffing and a kitchen remodel; additional living room furniture will need to be purchased. Station 2 also has a significant problem with its parking lot/apron. Included in FY 2024/25 was money to partially repair the apron and parking lot at Station 2 due to age with wear and tear. FY 2025/26 has two capital expenditures, potentially purchasing a snow blade and mounting system to plow snow at both fire stations depending on the need. The other budgeted expenditure is if the remodel on Station 2 goes into the FY 2025/26 there is money set aside to pay for the ongoing remodel. The Station 2 parking lot will be monitored and attended to for repair.

Being fiscally responsible we can set funds aside to cover these large expenses. To ensure the firefighters have the necessary equipment the District must continually prepare fiscally to upgrade when necessary. We will continue to reserve funds for purchases in future years.

Note, the District received notice of a grant awarded by the OSFM Office to receive a Type III Engine; and it was delivered in late 2024. This is a significant savings for the District as it will be valued at approximately $340,000. The District is responsible for the addition of some items to place the apparatus in service. More in-depth research will be conducted before any future purchases.

Summary

Conservatively, the District requires approximately $100,000/month to operate at the current level. Reserves need bolstering to replace aging apparatus in future years and fund the District through the five months of little to no tax revenue. Planning and funding these items creates a strong foundation for the District to be prepared for expected and unexpected expenses. The General Fund and Capital Reserve Fund needs to be planned and allocated in future budgets to ensure the District has the facilities, apparatus, and personnel to accomplish its mission.

Additionally, the District requires approximately $600,000 to operate during the months of little to no tax revenue (July, August, September, October and first half of November). The Operating component is what we rely on to operate during these months. If our Operating component dips below approximately $600,000, the District would need to utilize Contingency funds and/or apply for financing to cover the costs to operate.

Planning for these expenses is imperative to successfully fulfill the District's mission to protect the Citizens of the West Side Fire District. By continuing to be fiscally responsible, one of the District's goals is to have an operating reserve balance that will cover expenses during the months of little tax revenue and not have to obtain a loan to cover expenses. The District will also continue to work towards an apparatus replacement schedule and allocate yearly funds which will allow funds to be reserved for future purchases.

Budget Detail

General Fund

Fire Operations

Resources		FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Adopted Budget	FY 25/26 Proposed Budget	FY 25/26 Approved Budget	FY 25/26 Adopted Budget
10-0000-3100	Property Tax/Current	511,525	527,712	516,059	537,949	537,949	537,949
10-0000-3110	Property Tax/Prior	8,253	7,764	4,000	4,000	4,000	4,000
10-0000-3610	Interest Revenue	21,634	48,066	20,000	20,000	20,000	20,000
10-0000-3150	Local Option Operating Tax Levy	332,262	345,925	349,019	708,484	708,484	708,484
10-0000-3820	Rescue Billing/Special Events	435	235	-	200	200	200
10-0000-3830	Fire Suppression Reimbursement	-	-	-	-	-	-
10-0000-3810	Contractual Services - Rent	4,800	4,800	4,800	20,000	20,000	20,000
10-0000-3900	Misc General Fund	8,704	35,658	1,000	1,000	1,000	1,000
10-0000-3310	Federal Grants	-	-	-	-	-	-
10-0000-3320	Non-Federal Grants	74,145	-	-	-	-	-
10-0000-3921	Sale of Property/Equipment	12,500	-	-	-	-	-
10-0000-3335	IGA Annex Revenue	15,950	3,617	3,827	4,049	4,049	4,049
10-0000-3000	Beginning Fund Balance	698,577	*911,364*	699,883	659,889	659,889	659,889
	Resources Total	1,688,785	1,885,141	1,598,588	1,955,571	1,955,571	1,955,571

Personnel Services		FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Adopted Budget	FY 25/26 Proposed Budget	FY 25/26 Approved Budget	FY 25/26 Adopted Budget
10-3500-5110	Personnel Services	334,045	299,480	446,657	493,928	493,928	493,928
10-3500-5112	Overtime/Comp Time/On call/FLSA	14,281	5,380	20,000	60,000	60,000	60,000
10-3500-5113	Volunteer Fire Fighter's	12,000	12,000	22,000	12,000	12,000	12,000
10-3500-5114	Volunteer Fire Chief's	3,000	3,000	3,000	3,000	3,000	3,000
10-3500-5115	Conflagration Wages	-	-	-	-	-	-
10-3500-5116	Special Event Wages	31,500	22,964	28,000	31,500	31,500	31,500
10-3500-5121	Employer FICA	25,557	24,701	35,732	39,508	39,508	39,508
10-3500-5122	Workers Comp	13,821	24,791	26,526	29,289	29,289	29,289
10-3500-5123	Medical Insurance	61,849	44,384	138,111	167,878	167,878	167,878
10-3500-5124	Employer PERS	45,737	67,150	101,122	141,733	141,733	141,733
10-3500-5125	Life, STD, LTD	4,007		4,651			
10-3500-5126	Accidental D&D	382	4,389	6,171	6,170	6,170	6,170
10-3500-5127	Length of Service Program	19,991	20,000	10,000	20,000	20,000	20,000
	Personnel Services Total	566,170	528,239	841,970	1,005,006	1,005,006	1,005,006

Materials & Services		FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Adopted Budget	FY 25/26 Proposed Budget	FY 25/26 Approved Budget	FY 25/26 Adopted Budget
10-3500-5211	Contractual Services	15,161	13,732	19,960	25,000	25,000	25,000
10-3500-5212	Audit & Legal	12,369	14,382	30,000	18,000	18,000	18,000
10-3500-5220	Insurance (PC&L)	20,578	22,562	26,623	33,000	33,000	33,000
10-3500-5230	Vehicle Maintenance & Repairs	27,347	9,185	35,000	35,000	35,000	35,000
10-3500-5231	Communications/Radio	14,657	4,100	25,000	25,000	25,000	25,000
10-5300-5232	Building Maintenance & Grounds	5,018	5,005	6,000	10,000	10,000	10,000
10-3500-5233	External Equipment Maintenance	3,566	8,150	7,500	8,000	8,000	8,000
10-3500-5235	Fuel	10,928	6,705	15,000	15,000	15,000	15,000
10-3500-5310	Subscriptions & Memberships	4,970	4,532	5,500	6,000	6,000	6,000
10-3500-5315	Tuition, Meeting, Travel	3,774	3,857	6,000	6,000	6,000	6,000
10-3500-5316	EMS Licenses	351	-	-	-	-	-
10-3500-5410	Utilities	21,985	22,043	30,000	30,000	30,000	30,000
10-3500-5510	Election, Budget & Board	4,652	19,273	25,000	6,000	6,000	6,000
10-3500-5511	Advertising/Publications	975	0	5,000	3,000	3,000	3,000
10-3500-5610	Office Supplies/Postage/Printing	6,106	3,367	11,000	7,000	7,000	7,000
10-3500-5620	Medical Training, Equipment, Supplies	7,107	3,597	14,000	10,000	10,000	10,000
10-3500-5630	Fire Training, Equipment, Supplies	1,719	1,071	4,000	4,000	4,000	4,000
10-3500-5640	Station Supplies	11,597	1,342	18,000	18,000	18,000	18,000
10-3500-5650	Small Tools & Equipment	8,158	679	28,000	28,000	28,000	28,000
10-3500-5680	IT Software/Hardware	19,185	8,663	8,000	8,000	8,000	8,000
10-3500-5690	Personal Protective Equipment	5,009	11,381	20,000	30,000	30,000	30,000
10-3500-5700	Fire Prevention	0	479	1,000	1,000	1,000	1,000
10-3500-5800	Uniforms	3,165	3,880	15,000	25,000	25,000	25,000
10-3500-5910	Miscellaneous	0	166	2,000	2,000	2,000	2,000
10-3500-5900	Chief's Fund	1,302	0	2,000	2,000	2,000	2,000
	Materials & Services Total	209,679	168,151	359,583	355,000	355,000	355,000

Debt Service		FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Adopted Budget	FY 25/26 Proposed Budget	FY 25/26 Approved Budget	FY 25/26 Adopted Budget
	Principal	-	-	-	-	-	-
	Interest	-	-	-	-	-	-
	Equipment Lease - Prin	-	-	-	-	-	-
	Equipment Lease - Int	-	-	-	-	-	-
	Debt Service Total	-	-	-	-	-	-

Non-Departmental Budget Detail

Contingency and Transfers		FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Adopted Budget	FY 25/26 Proposed Budget	FY 25/26 Approved Budget	FY 25/26 Adopted Budget
10-9000-8800	Operating Contingency	-	-	111,637	136,001	136,001	136,001
10-9000-8850	Transfers out	-	344,118	285,398	120,000	120,000	120,000
30-9000-9000	Unappropriated Fund Balance	-	-	-	339,564	339,564	339,564
	Total Contingency and Transfers	-	344,118	397,035	595,565	595,565	595,565

Total Expenditures - General Fund	775,849	1,040,508	1,598,588	1,955,571	1,955,571	1,955,571
Ending Fund Balance - General Fund	**912,936**	**844,633**	**0**	**0**	**0**	**0**

Capital Reserve Fund

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Adopted Budget	FY 25/26 Proposed Budget	FY 25/26 Approved Budget	FY 25/26 Adopted Budget
Total "Transfers In" from General Fund (Detail below)	-	344,118	285,398	120,000	120,000	120,000
Sum of Beginning Fund Balance: Capital Reserve Fund	-	-	344,118	493,631	493,631	493,631
Resources Total	-	344,118	629,516	613,631	613,631	613,631

Apparatus Component		FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Adopted Budget	FY 25/26 Proposed Budget	FY 25/26 Approved Budget	FY 25/26 Adopted Budget
Resources							
30-0000-3900	Transfers in	-	344,118	70,398	30,000	30,000	30,000
30-0000-3000	Beginning fund balance	-	-	344,118	414,516	414,516	414,516
	Resources total	-	344,118	414,516	444,516	444,516	444,516
Expenditures							
30-9000-8800	Engine Replacement	-	-	-	-	-	-
30-9000-8801	Vehicle Replacement	-	-	-	-	-	-
30-9000-8802	Brush Rig Replacement	-	-	-	-	-	-
30-9000-8803	Tender Replacement	-	-	-	-	-	-
30-9000-8804	Other Motorized /Electric	-	-	12,000	-	-	-
30-9000-8805	Reserved for Future Expenditure	-	344,118	402,516	444,516	444,516	444,516
	Total Apparatus Expenditures	-	-	414,516	444,516	444,516	444,516
	Ending Apparatus Component Balance	-	344,118	0	0	0	0

Equipment Component		FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Adopted Budget	FY 25/26 Proposed Budget	FY 25/26 Approved Budget	FY 25/26 Adopted Budget
Resources							
30-0000-3900	Transfers in	-	-	65,000	20,000	20,000	20,000
30-0000-3000	Beginning fund balance	-	-	0	53,900	53,900	53,900
	Resources total	-	-	65,000	73,900	73,900	73,900
Expenditures							
30-9000-8810	EMS Equipment	-	-	23,000	-	-	-
30-9000-8811	Fire Equipment	-	-	0	-	-	-
30-9000-8812	Other Equipment	-	-	-	15,000	15,000	15,000
30-9000-8813	Reserved for Future Ependiture	-	-	42,000	58,900	58,900	58,900
	Total Equipment Expenditures	-	-	65,000	73,900	73,900	73,900
	Ending Equipuipment Component Balance	-	-	0	0	0	0

		FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Adopted Budget	FY 25/26 Proposed Budget	FY 25/26 Approved Budget	FY 25/26 Adopted Budget
Building Component							
Resources							
30-0000-3900	Transfers in	-	-	150,000	70,000	70,000	70,000
30-0000-3000	Beginning fund balance	-	-	0	25,215	25,215	25,215
	Resources total	-	-	150,000	95,215	95,215	95,215
Expenditures							
30-9000-8820	Station 1	-	-	-	-	-	-
30-9000-8820	Station 2	-	-	130,000	75,000	75,000	75,000
30-9000-8820	Station 2 Annex	-	-	0	-	-	-
30-9000-8820	Reserved for Future Expenditure	-	-	20,000	20,215	20,215	20,215
	Total Building Expenditures	-	-	150,000	95,215	95,215	95,215
	Ending Building Component Balance	-	-	0	0	0	0
Total Expenditures - Capital Reserve Fund		-	-	629,516	613,631	613,631	613,631
Ending Fund Balance - Capital Reserve Fund		-	344,118	**0**	**0**	**0**	**0**
Total Resources		**1,688,785**	**2,229,259**	**2,228,104**	**2,569,202**	**2,569,202**	**2,569,202**
Total Expenditures		**775,849**	**1,040,508**	**2,228,104**	**2,569,202**	**2,569,202**	**2,569,202**
Net Fund Total		**912,936**	**1,188,751**	**-**	**-**	**-**	**-**

Glossary

Adopted budget - The financial plan adopted by the governing body which forms a basis for appropriations.

Ad valorem tax - A property tax computed as a percentage of the value of taxable property. See "Assessed value."

Appropriation - Based on an adopted budget, an authorization for spending specific amounts of money for specific purposes during specific periods of time. Presented in a resolution or ordinance adopted by the governing body.

Assessed value - The portion of value of real or personal property that is taxable. It is the lesser of the property's real market value or the constitutional value limit (maximum assessed value—MAV). The value limit may increase 3 percent annually unless qualifying improvements or changes are made to the property. These improvements or changes allow the value limit to increase by more than 3 percent.

Balanced Budget - A budget in which revenues equal expenditures for all funds presented.

Biennial budget period - A 24-month period beginning July 1 and ending June 30 of the second succeeding year.

Board of Directors - Elected body of officials.

Budget - Written report showing the local government's comprehensive financial plan for one fiscal year. Must include a balanced statement of actual revenues and expenditures during each of the last two years, estimated revenues and expenditures for the current and upcoming year.

Budget committee - Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters from the district.

Budget message - An explanation of the budget and local government's financial priorities. Prepared by or under the direction of the executive officer or presiding officer of the governing body.

Budget officer - Person appointed by the governing body to assemble budget material and information, prepare the proposed budget, and oversee the budget process.

Capital outlay - Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings.

County elections officer - County clerk or registrar of elections. 150-504-400 (Rev. 02-14) 14 District. See "Local government."

Debt - An obligation or liability resulting from the borrowing of money or from the purchase of good and services.

Debt Limit - The maximum amount of gross or net dept that is legally permitted.

Emergency Medical Services (EMS) – A service that provides emergency medical treatment for the unexpected, sudden occurrence of a serious and urgent nature that demands immediate attention.

Expenditures - Decreases in net financial resources if accounts are kept on an accrual or modified accrual basis; total amount paid if accounts are kept on a cash basis.

Fiscal year - A 12-month period beginning July 1 and ending June 30.

Fund - A division in a budget segregating independent fiscal and accounting requirements. An entity within a government's financial plan designated to carry on specific activities or to reach certain objectives.

Governing body - County court, board of commissioners, city council, school board, board of trustees, board of directors, or other governing board of a local government.

Line-item budget - The traditional form of budgeting, where proposed expenditures are based on individual objects of expense within a department or division.

Local government - Any city, county, port, school district, public, or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission.

Municipality - See "Local government."

Operations – Department responsible for emergency medical treatment and fire suppression.

Ordinance - Written directive or act of a governing body. Has the full force and effect of law within the local government's boundaries, provided it does not conflict with a state statute or constitutional provision. See also "Resolution."

Organizational unit - Any administrative subdivision of a local government, especially one charged with carrying on one or more specific functions (such as a department, office, or division).

Payroll expenses - Health and accident insurance premiums, Social Security and retirement contributions, and civil service assessments, for example.

Permanent rate limit - A district's permanent ad valorem property tax rate for operating purposes. This rate levied against the assessed value of property raises taxes for general operations. Permanent tax rate limits were either computed by the Department of Revenue for districts existing prior to 1997–1998 or are voter-approved for districts formed in 1997–1998 and later.

Program - A group of related activities to accomplish a major service or function for which the local government is responsible.

Property taxes - Amounts imposed on taxable property by a local government within its operating rate limit, levied under local option authority, or levied to repay bonded debt.

Proposed budget - Financial and operating plan prepared by the budget officer, submitted to the public and budget committee for review.

Real market value - Value at which a property would be sold by an informed seller to an informed buyer on the appraisal date. Value set on real and personal property as a basis for testing the (Measure 5) constitutional limits.

Reserve fund - Established to accumulate money from one fiscal year to another for a specific purpose.

Resolution - A formal expression of will or intent voted by an official body. Statutes or charter will specify actions that must be made by ordinance and actions that may be by resolution. (For cities, revenue raising measures such as taxes, special assessments, and service charges always require ordinances.) See "Ordinance."

Resources - Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Revenues - Monies received or anticipated by a local government from either tax or nontax sources.

Supplemental budget - Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. Cannot be used to increase a tax levy.

Tax levy - Taxes imposed by a local government unit through a rate or amount.

Transfers - Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and a revenue in the receiving fund.

Unappropriated ending fund balance - Amount set aside in the budget to be used as a cash carryover to the next year's budget, to provide the local government with a needed cash flow until other money is received. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year it is budgeted unless there is a significant calamity or natural disaster.

Attachment #1 (LB-1)

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

A public meeting of the West Side Rural Fire Protection District will be held on June 12, 2025 at 12:00 pm at the West Side Rural Fire Protection District Station #1, at 4250 Barrett Dr, Hood River, 97031, Hood River County, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the West Side 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 1185 Tucker Rd, Hood River, Oregon, between the hours of 8 a.m. and 4 p.m. or online at www.westsidefire.com. 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: Doug Kelly Telephone: 541-386-1550 Email: doug.kelly@westsidefire.com

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2023-2024	Adopted Budget This Year 2024-2025	Approved Budget Next Year 2025-2026
Beginning Fund Balance/Net Working Capital	911,364	1,044,001	1,153,520
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	8,417	8,627	24,049
Federal, State & all Other Grants, Gifts, Allocations & Donations	35,658	-	-
Revenue from Bonds and Other Debt		-	-
Interfund Transfers / Internal Service Reimbursements	344,118	285,398	120,000
All Other Resources Except Current Year Property Taxes	48,301	21,000	21,200
Current Year Property Taxes Estimated to be Received	881,401	869,078	1,250,433
Total Resources	**2,229,259**	**2,228,104**	**2,569,202**
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	528,239	841,970	1,005,006
Materials and Services	168,151	359,583	355,000
Capital Outlay	-	165,000	90,000
Debt Service	-	-	-
Interfund Transfers	344,118	285,398	120,000
Contingencies	-	111,637	136,001
Special Payments	-	-	-
Unappropriated Ending Balance and Reserved for Future Expenditure	-	464,516	863,195
Total Requirements	**1,040,508**	**2,228,104**	**2,569,202**
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			
Operations	696,390	1,201,553	1,360,006
FTE	4	5	5
Capital Reserve	344,118	165,000	90,000
FTE	-	0	0
Name	-	-	-
FTE	-	-	-
Not Allocated to Organizational Unit or Program	-	861,551	1,119,196
FTE	0	0	0
Total Requirements	**1,040,508**	**2,228,104**	**2,569,202**
Total FTE	**4**	**5**	**5**

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

The new local option tax levy was approved by voters and will be $0.9700 per $1,000 AV starting in FY 2025/26. Property taxes are expected to increase by 3.0% in AV with a 94.5% collection rate. This budget includes the one (1) new FTE hired in FY 24/25, and inlcudes the required expenditures for personnel services and materials and services for a total of 5 FTE. PERS and medical health insurance have also increased. The Beginning Fund Balance is accounted for again in the FY 2025/26 budget (between both the General Fund and Capital Reserve Fund). The Capital Reserve Fund includes an interfund transfer.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2023-2024	Rate or Amount Imposed This Year 2024-2025	Rate or Amount Approved Next Year 2025-2026
Permanent Rate Levy (rate limit $0.7810 per $1,000)	$0.7810	$0.7810	$0.7810
Local Option Levy (rate limit $0.9700 per $1,000)	$0.5000	$0.5000	$0.9700
Levy For General Obligation Bonds	$0	$0	$0

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

150-504-064 (Rev. 11-19-21)

Attachment # 2 (LB-50)

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

FORM OR-LB-50
2025–2026

To assessor of Hood River County

☐ Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions.

The West Side R.F.P.D. (District name) has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Hood River (County name) County. The property tax, fee, charge, or assessment is categorized as stated by this form.

Mailing address of district	City	State	ZIP code	Date submitted
1185 Tucker Rd	Hood River	OR	97031	06/17/2025

Contact person	Title	Daytime telephone number	Contact person e-mail address
Doug Kelly	Chief Administrative Officer	541-386-1550	doug.kelly@westsidefire.com

CERTIFICATION—You **must** check one box if you are 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	$0.7810/$1,000	
2. Local option operating tax ... 2	$0.97/$1,000	
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 **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	$0.7810
7. Election date when your new district received voter approval for your permanent rate limit ... 7	
8. **Estimated** permanent rate limit for newly **merged/consolidated** district ... 8	

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	May 2024	2025/2026	2029/2030	$0.97/$1,000

PART IV: SPECIAL ASSESSMENTS, FEES, AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
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 ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.**

150-504-050 (Rev. 10-11-24)

Form OR-LB-50 (continued on next page)

(see the back for worksheet for lines 5a, 5b, and 5c)

File with your assessor no later than JULY 15, unless granted an extension in writing.