# West Side Rural Fire Protection District

Budget FY 2024/25
Hood River, Oregon


*"Neighbor Helping Neighbor since 1948"*

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# Introduction of Members

| BOARD OF DIRECTORS | Term Expires |
|---|---|
| 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 | Term Expires |
|---|---|
| Mark Van Metre | *June 30, 2025* |
| 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
Holly Glaze, Bookkeeper

In Memory of Assistant Chief, Tom Sieverkropp

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# District Overview

## West Side Fire 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 to help sustain the District operations.

The District has three (3) 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.

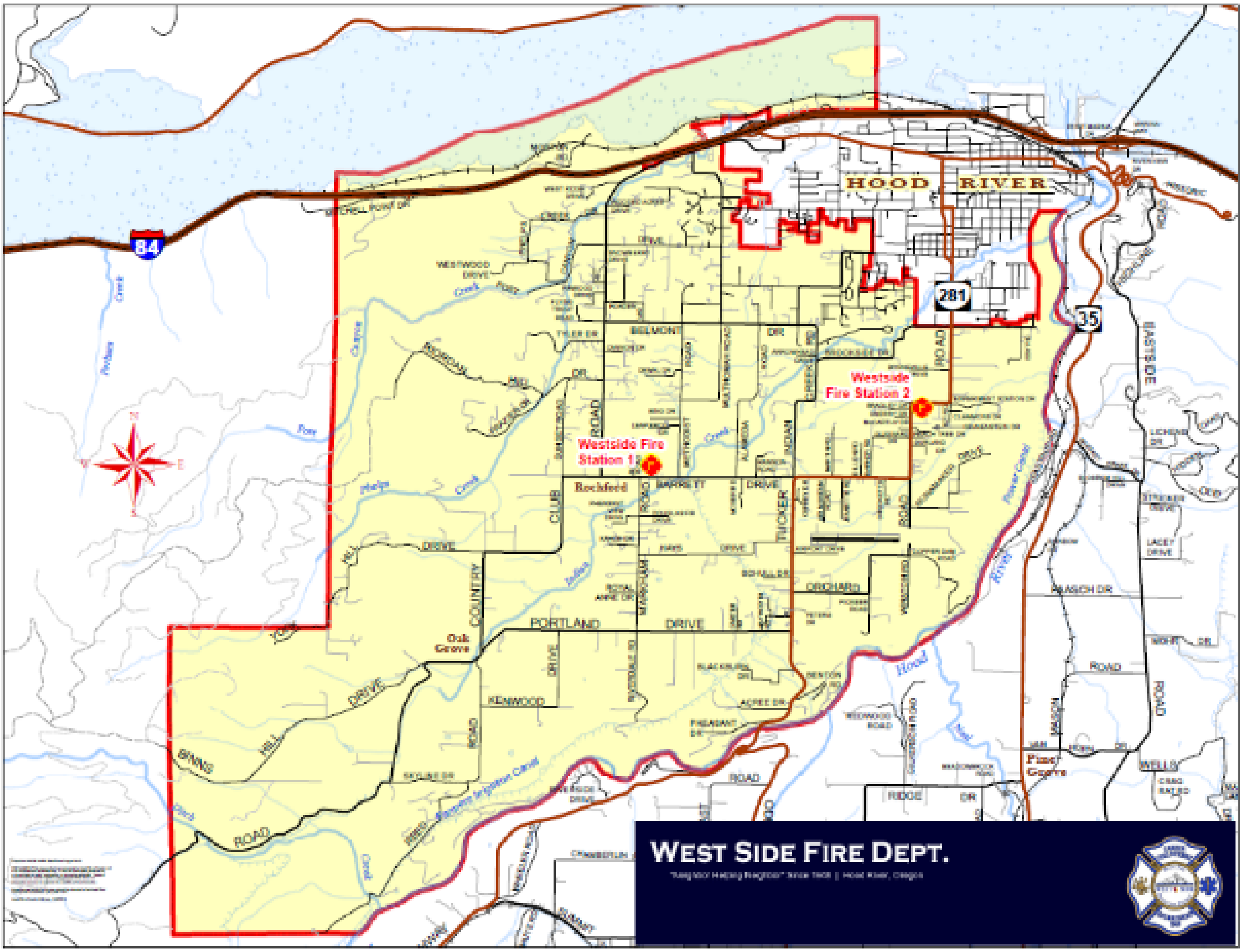
Population estimates for Hood River County are listed below.

| Population | | | |
|---|---|---|---|
| | 2021 | 2022 | 2023 |
| Hood River County* | 23,865 | 24,290 (+425) | 24,406 (+116) |
| Fire District** | 8,450 | 8,000 | 8,000 |
| Source: *Portland State University – Center of Population and Census<br>**West Side Fire District | | | |

*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 West Side Fire District's proposed budget for FY 2024/25. 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, emergency medical services, 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. Through attrition, one (1) firefighter FTE was vacated in 2023; due to projected budget shortfalls this position has not been filled. The District is able to staff daily, 7am-5pm, with one firefighter/EMT. To increase service levels to 24 hours per day/7 days a week (24/7), the District is placing an increase to the local option operating levy on the May 2024 ballot.

## 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

The Oregon Tax System
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).

Public Employees Retirement System (PERS)
SB 1049, signed into law in 2019, made several adjustments to PERS to slow the increase in employer contribution rates. Last biennium ('21-'23) West Side Fire District had a PERS increase of only 0.21% for Tier 1/ Tier 2 employees and an increase of 1.99% for OPSRP Police/Fire (totaling 10.48% and 8.31% respectively). This biennium ('23-'25) PERS rates increased to **18.55% for Tier 1/Tier 2 employees and 15.87% for OPSRP Police/Fire payrol**l (an increase of 8.07% and 7.56% respectively).

Increasing Health Care Costs
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 **7% for medical and 3% for dental insurance** next fiscal year.

City of Hood River Property Annexations
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 the City of Hood River)

## CITY OF HOOD RIVER
## PROPOSED 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.*

Further information on the Westside Urban Renewal is found below.

The proposed 2024/25 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 five categories within the Operations Cost Center; they are, Personnel Services, Materials & Services, Capital Outlay, Debt Service, and Contingency. The Capital Reserve Fund is listed within the Budget Detail section later in the document.

The District is placing 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. If successful, our Personnel line items include hiring 2 FTE during FY 24/25. This is to allow for all training necessary to operate on their own. If the levy increase does not pass these positions will not be filled and thus there will be a corresponding reduction in personnel services.

This budget proposal reflects a 21% increase in our Materials & Services category. The increase reflects increasing costs in multiple line items, as noted in the Material & Services section later in the budget document. Property & Casualty is expected to increase to 18%. Increases in Materials & Services line items are representative of those additional costs. There are three proposed capital expenditures in this budget. One is an electric bicycle for trail rescue response (both mountain bike trails and the new Gorge road bike trail). The other two are to repair the apparatus apron and parking lot at Station 2 and remodel station 2 for sleeping quarters if the levy is successful. The District received a non-federal grant of $35,000 after the Proposed budget for FY 2022/23 was approved by the budget committee. The final budget was adopted with the additional $35,000 in revenue and expenditures. This difference was recorded in FY 2022/23 Actual Budget Expenditures.

See below for Budget Revenues and Budget Expenditures.

| Budget Revenues | | | |
|---|---|---|---|
| | FY 2022/23 Actual | FY 2023/24 Adopted | FY 2024/25 Proposed |
| Property Taxes (Current & Prior) | $852,040 | $842,938 | $869,078 |
| Federal Grants | - | - | - |
| Contractual Services | $4,800 | $4,800 | $4,800 |
| Intergovernmental Agreements | $15,950 | $3,617 | $3,827 |
| Beginning Fund Balance | $698,577 | **$943,074* | $699,883 |
| Capital Reserve Fund | - | $344,118 | $629,516 |
| Transfers In | - | - | - |
| Other (non-federal grants, interest, sale of property, donations) | $117,418 | $4,000 | $21,000 |
| Total | $1,688,785 | $2,142,547 | $2,228,104 |

**Includes the BFB of $803,165, plus the Capital Reserve line item $94,118 previously budgeted to balance the budget plus a non-federal grant of $35,000 received in May of 2023 for FY 2023/24.*

| Budget Expenditures | | | |
|---|---|---|---|
| | FY 2022/23 Actual | FY 2023/24 Adopted | FY 2024/25 Proposed |
| Personnel Services | $566,170 | $700,946 | $841,970 |
| Materials & Services | $209,679 | $297,610 | $359,583 |
| Capital Outlay | - | - | - |
| Debt Service | - | - | - |
| Contingency | - | $455,755 | $111,637 |
| Federal Grants | - | - | - |
| Capital Reserve Fund | - | $344,118 | $629,516 |
| Transfers out | - | $344,118 | $285,398 |
| Total | $775,849 | $2,142,547 | $2,228,104 |

There are many successes and challenges in this proposed budget.

**Successes**

i. 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.
ii. Due to conservative budgeting and being fiscally responsible our revenues have outpaced our expenditures.
iii. 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 and minimal AV growth.
ii. Capital building and apparatus replacement.
iii. During FY 2021/22 we added one (1) paid Firefighter/EMT; after that position was vacated in 2023, that position has not been filled due to projected budget shortfalls.
iv. 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.
v. Levy taxes offsetting costs to operate the District. Including the Levy taxes, our district is well below industry tax averages for our size and complexity.

**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 at 99.7% of the budgeted amount as of March 31, 2024. 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 2024/25 is $742,594,226 for our Local Option Levy and $702,943,472 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 $0.5000 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 West Side 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 West Side Fire District there are roughly 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.

West Side Fire District is projecting Assessed growth of 3% and anticipates a 94.2% 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 2024/25 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 2024/25 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 the 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 appropriate county assessor.

## Budget Objectives

- Develop a fiscally responsible budget that enables 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 2024/25 fiscal year.

| Date | Action |
|---|---|
| Feb/March/April 2024 | **Budget Development** |
| March 2024 | **Meet with County Assessor** |
| April 17, 2024 | **Publish First Notice of First Budget Committee Meeting**<br><br>*(5-30 days before, at least 5 days apart) Publish Wednesday, April 17* |
| April 24, 2024 | **Publish Second Notice of First Budget Committee Meeting**<br><br>*(5-30 days before, at least 5 days apart) Publish Wednesday, April 24* |
| May 3, 2024 | **Deliver Proposed Budget to Committee** |
| May 9, 2024 | **Budget Committee Meeting 11:00am**<br>Receive Budget Message, Presentation of Budget Document, Budget Committee Deliberations, Public Comment, Approve Tax Rates, Levies and Budget Appropriations |
| May 9, 2024 | **District Board Meeting 12:00pm** |
| May 22, 2024 | **Publish Financial Summaries, LB-1, and Notice of budget hearing**<br><br>*(Publish once, 5-30 days before the hearing, Wednesday, May 22)* |
| June 13, 2024 | **Public Hearing and Board Meeting 12:00pm**<br><br>Adopt Budget, Appropriate Funds, Levy Property Taxes |
| July 15, 2024 | **File Form LB-50 with County Assessor(s)**<br>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, 2024 | **Budget to filed with County Recorder(s)**<br>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 to 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 November 2019, which augments the District's permanent tax rate. The District is reliant on a tax levy to operate day to day. The Levy is set to expire on June 30, 2025. As mentioned above, the District is placing a measure on the May 2024 ballot to increase the Local Option Levy beginning in FY 2025. The revenue generated, if passed, will not take effect until July 2025.

The FY 2024/25 budget is projecting a 3% increase in total Assessed Valuation (AV) from the previous fiscal year, with a 94.2% 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 2024/25 are $869,078; 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 2024/25 with a 94.2% collection rate.

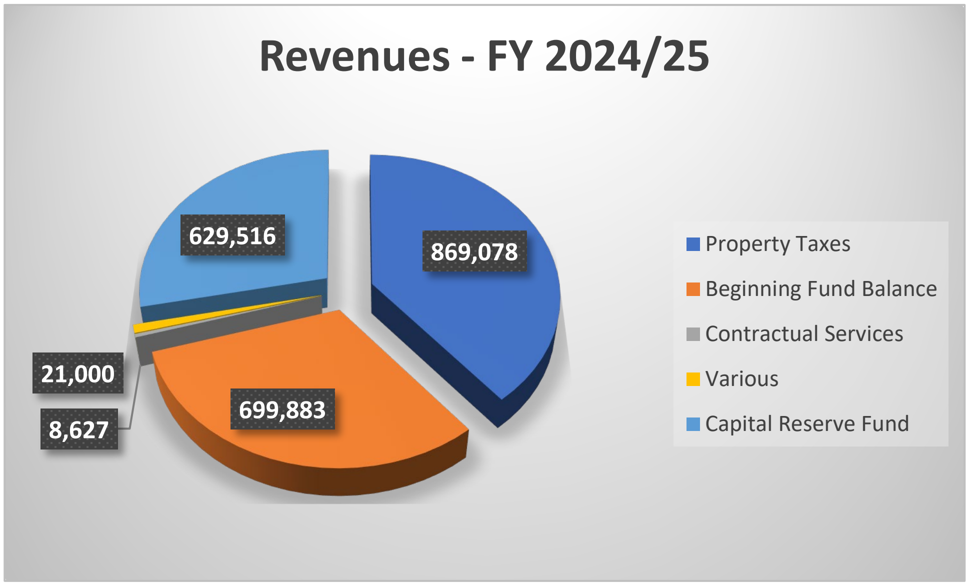
The beginning fund balance (BFB) is the largest resource within the FY 2024/25 budget (explained below). The beginning fund balance consists of all unspent dollars from the prior fiscal year which includes prior contingencies and reserves. Before FY 2021/22, budgets did not record the fund balance in the budget; however, it was reflected in the audit. Data from this category will continue to be shown in future budgets to compare activity.

For FY 2024/25, the budgeted beginning fund balance (BFB) is $1,044,001. This includes the General Fund BFB of $699,883, and the Capital Reserve Fund BFB of $344,118, to balance the budget. This increase is attributed to anticipated revenues exceeding anticipated expenses and not utilizing the reserve funds in FY 2023/24. 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 this fiscal year.

There are no federal grant dollars budgeted in the FY 2024/25 budget. Over the last couple of fiscal years, we have received Non-Federal Grants from the Oregon State Fire Marshal's Office to hire additional firefighters for the summer months. We received the same grant for FY 2024/25 for an additional $35,000 for this next budget cycle. The grant funds are accounted for in the proposed budget within the BFB. Further information about the grant funding is detailed in the Expenditures Section under Personnel Services.

The intergovernmental agreement (IGA) annexation line item ($3,827) 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. The city annexed several more properties in 2022/23 and wrote a check during this current FY for the 5-year property taxes on them. Which is why our Actual IGA dollars received will show higher than what was budgeted for in the FY 2022/23. 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.

A breakdown of the total Resources for 2024/25; $2,228,104 is included below.

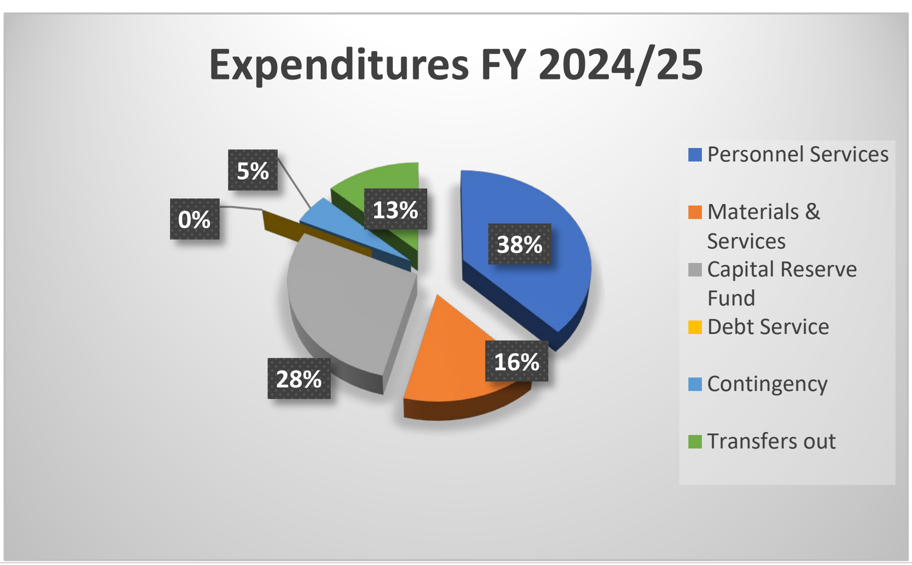



## Expenditures

The Capital Reserve fund is now accounted for within its own fund. District expenditures are broken into five categories within the Operations cost center These categories include:

- Personnel Services
- Materials & Services
- Capital Outlay
- Debt Service
- Contingency

Total expenditures for the *proposed* FY 2024/25 budget are $2,228,104 and are divided among the categories as follows:



## Personnel Services

At $841,970 personnel services are 53% of the *General Fund* (38% of the overall budget) and includes the current 5.05 FTEs (1 C.A.O., 1 Captain/EMT, 3 Firefighter/EMT, 1 Bookkeeper). As a reminder, these percentages of personnel services are based on five FTE and using the current levy rate of $0.50/$1,000 AV, not the $0.97/$1,000 AV. The District is seeking to increase the Local Option Levy at the May 2024 election to add 24/7 staffing with the addition of 2 FTE. This would allow three firefighters on 24/7 shift work (one per day) and a full-time Captain weekdays. The two additional firefighter positions are included in this FY budget in order to allow us to hire and train firefighters if the Local Option Levy is successful; otherwise the two new positions will not be filled. 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. The current FY 2024/25 personnel table is below with the Captain position broken out for further clarity.

| Position | FY 2022/32 | FY 2023/24 | FY 2024/25 |
|---:|:---:|:---:|:---:|
| Chief Administrative Officer/Fire Marshal | 1 | 1 | 1 |
| Captain/EMT | 1 | 1 | 1 |
| Firefighter/EMT | 2 | 2 | 3 |
| Bookkeeper | 0.05 | 0.05 | 0.05 |
| Total | 4.05 | 4.05 | 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 2024/25 is $101,122.
>
> Medical insurance is budgeted at $138,111. Medical insurance rates are increasing by 7% and 3% 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 budgeted for an increase this fiscal year for performance and retention purposes and is on contract. The Captain/EMT position is budgeted for a 6% increase this fiscal year to bring us in line with neighboring Districts with a base adjustment and cost-of-living adjustment. The firefighter/EMT wages are budgeted for a 4% increase with a base adjustment and cost-of-living increase. 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 and shift stipend line item will remain at $20,000.

Bookkeeping increased by 3% to $12,302. 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 is increased to $22,000. This stipend supports their activities throughout the year and can be utilized for compensating volunteers, per Federal/State laws, either responding to 911 calls or providing pay per 911 responses and training events. (In lieu of this increase, LOSAP was decreased by $10,000 to accommodate compensating volunteers for 911 responses and activities.)

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 wildland fire seasons. Funding does not necessarily coincide with the FY used. In summary:

- We received a $35,000 grant in FY 22/23 (for Summer of 2022)
- We received a $35,000 in May of FY 22/23 (for Summer of 2023)
- We have been notified that we have been awarded this grant again and expect to receive funds this FY 23/24. The grant award is $26,354 (due to $8,646 carryover from last year's grant to total $35,000 for Summer of 2024).

Length of Service Program was decreased to $10,000. This is a point-based retirement program for volunteer firefighters administered by Oregon Fire District Directors Association. A decision was made by the Board, by Resolution, and the Volunteer Association, by vote, to increase recruitment/retention with $10,000 given to volunteers for 911 responses and activities for the District. The volunteer association will allocate funds by participation. The Volunteer Fire Fighter's line item was increased by $10,000.

### Materials & Services

Materials and Services is the second largest expenditure category at 22% 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.

### Capital Outlay

Covered in detail further below.

### 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 2023/24 was $1,770,750,921.

The District's legal debt limit for FY 2024/25 is approximately $22,134,387. As of the end of FY 2023/24, 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.

### Contingency: Operating Component

Contingencies are monies set aside for operations and unforeseen expenditures during the months of little to no tax revenue. Excluding Transfers, the FY 2024/25 budget has a total contingency of $111,637 which is 7% of the *General Fund*. Contingencies are discussed in further detail within the Operating Cost Center narrative.

### Transfers

For FY 2024/25, the District is separating out the Capital Reserve Fund from the General Fund to show the two funds more clearly. There is a transfer out of the General Fund in the amount of $285,398. Equal transfers, totaling $285,398, are recorded within the Capital Reserve Fund of and are reflected to balance the budget.

# 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, Capital Outlay, Debt Service, Contingency.

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

Materials and services for this cost center are anticipated to increase by 21%. This is largely due to a planned increase in preparing for the Operational Local Tax Levy passing in May '24 with increases in associated costs in this next budget cycle. If the levy is unsuccessful the associated items will not be purchased. Items to note are:

- Contractual Services – Remained at $19,960.
- Audit & Legal – $30,000. Increased by $5,000. Increased legal fees and the potential of creating a Civil Service Board pending requested levy approval.
- Insurance (PC&L) – $26,623. Increased by 18%. Property and Casualty insurance increase.
- Vehicle Maintenance & Repairs – $35,000. Increased by $5,000. Covers all repair/additions to apparatus and obtaining a new Type 3 engine could require more repairs.
- Communications/Radio – $25,000. Increased by $8,000. Purchase a mobile radio for the new Type 3 engine, portable radios and additional pagers as needed.
- Building Maintenance & Grounds - $6,000. Increased $1,000.
- External Equipment Maintenance – $7,500. Increased $3,500 due to increased cost to test hose/ladders plus extra hose/ladders to test and new Type 3 engine.
- Fuel - $15,000. Decreased by $2,000 due to driving less for non-911 call responses.
- Subscriptions & Memberships – $5,500. 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 – $25,000. No change. Covers Board Mileage and related expenses to potential local option levy in November 2024.
- Advertising/Publications – $5,000. No change.
- Office Supplies/Postage/Printing – $11,000. No change.
- Medical Training, Equipment, Supplies - $14,000. No change.
- Fire Training, Equipment, Supplies – $4,000. No change.
- Station Supplies – $18,000. Increased by $9,000. Purchase beds, mattresses, recliners, etc.
- Small Tools & Equipment - $28,000. Increased by $13,000 to outfit new Type 3 engine.
- IT Software/Hardware – $8,000. Increased by $500. Increase in costs.
- Personal Protective Equipment (PPE) – $20,000. Increased $5,000. Turnout continually increases in cost; each set costs approximately $4,500. Outfit potential new firefighters.
- Fire Prevention - $1,000. No change.
- Uniforms – $15,000. Increased $10,000. Purchase of new Class B shirts for all members plus T-shirts and sweatshirts.
- Miscellaneous – $2,000. Increased $1,000. Additional firefighters needs.
- Chief's Fund –$2,000. Purchases and awards as needed. No change.

### Capital Outlay

In the General Fund, historically, Capital Outlay has been under the Operations Cost Center. A Capital Reserve Fund was created to help save and be transparent with large planned expenditures.

### Contingency

The contingency line item has one Operating component; during fiscal year 2022/23 the balance was $502,872. In FY 2023/24, and this next budget cycle, directs much of the contingency funds and beginning fund balance to the Capital reserve fund with a remaining balance of $111,637. 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).

| Non-Departmental Budget Detail | | | | FY 23/24 | FY 24/25 | FY 24/25 | FY 24/25 |
|---|---|---|---|---|---|---|---|
| | | FY 21/22 | FY 22/23 | Adopted | Proposed | Approved | Adopted |
| Contingency and Transfers | | Actual | Actual | Budget | Budget | Budget | Budget |
| 10-9000-8800 | Operating Contingency | - | - | 455,755 | 111,637 | | |

**Transfers from the General Fund to Capital Reserve Fund** for FY 24/25:

| Non-Departmental Budget Detail | | | | FY 23/24 | FY 24/25 | FY 24/25 | FY 24/25 |
|---|---|---|---|---|---|---|---|
| | | FY 21/22 | FY 22/23 | Adopted | Proposed | Approved | Adopted |
| Contingency and Transfers | | Actual | Actual | Budget | Budget | Budget | Budget |
| 10-9000-8800 | Operating Contingency | - | - | 455,755 | 111,637 | | |
| | Transfers out | - | - | 344,118 | 285,398 | | |

| Transfers to Reserve Funds | Amount Total | Component Detail |
|---|---|---|
| | $285,398 | |
| Apparatus Component | | $70,398 |
| Equipment Component | | $65,000 |
| Building Component | | $150,000 |

## Capital Reserve Fund

The District created the Reserve Fund with three components to help save for future large expenditures and unanticipated costs associated with each of these funds. Equipment, apparatus, and building repairs can be in the hundreds of thousands of dollars. The District would like to avoid asking its taxpayers for money to fund these large capital costs and is creating a fiscally responsible budget that should make sure it does not need to request additional levies. 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.

In 2023, via a Board Resolution, the Capital Reserve Fund was established and with a transfer from the General Fund of $344,118, which included the previous balance in that fund of $94,118 when it was closed in FY 2021-22.

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. 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 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 $650,000. 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 fund the purchase of an automatic CPR compression system. The District will continue research on CPR compression systems and District needs based on success of the Levy in May 2024. The Building Component is reserving funds for future fire station remodel (described below) and/or station replacement.

The Capital Reserve also includes two other expenditures pending the success of the local option levy increase. If successful, Station 2 will need a remodel of the living room and a remodel to install dorm rooms for 24/7 living quarters; additional living room furniture will need to be purchased. Station 2 also has a significant problem with its parking lot/apron. Included is money to repair the apron and parking lot at Station 2 due to age with wear and tear. There is a significant trench where the fire engines drive back and forth from the apparatus bays plus a failing water drain for the entire parking lot that often causes flooding.

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.

The District received notice of a grant awarded by the OSFM Office to receive a Type III Engine; tentatively scheduled to be delivered in the Second Quarter of 2024. This is a significant savings for the District as it will be valued at approximately $340,000. The District will be responsible for the addition of some items to place the apparatus in service. The district is considering an electric bicycle to assist on trail rescues. More in-depth research will be conducted before the purchase.

## Summary

Conservatively, the District requires approximately $80,000/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. For perspective, a new fire engine costs approximately $650,000 to purchase. The Capital Reserve Fund and contingency 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 $360,000 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 $360,000, 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 21/22 Actual | FY 22/23 Actual | FY 23/24 Adopted Budget | FY 24/25 Proposed Budget | FY 24/25 Approved Budget | FY 24/25 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 10-0000-3100 | Property Tax/Current | 483,041 | 511,525 | 500,893 | 516,059 | 516,059 | 516,059 |
| 10-0000-3110 | Property Tax/Prior | 29,775 | 8,253 | 5,000 | 4,000 | 4,000 | 4,000 |
| 10-0000-3610 | Interest Revenue | 10 | 21,634 | 3,000 | 20,000 | 20,000 | 20,000 |
| 10-0000-3150 | Local Option Operating Tax Levy | 321,519 | 332,262 | 337,045 | 349,019 | 349,019 | 349,019 |
| 10-0000-3820 | Rescue Billing/Special Events | - | 435 | - | - | - | - |
| 10-0000-3830 | Fire Suppression Reimbursement | - | - | - | - | - | - |
| 10-0000-3810 | Contractual Services - Rent | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 |
| 10-0000-3900 | Misc General Fund | 21,859 | 8,704 | 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 | 12,500 | - | - | - | - |
| 10-0000-3335 | IGA Annex Revenue | 21,000 | 15,950 | 3,617 | 3,827 | 3,827 | 3,827 |
| 10-0000-3920 | Transfer in from Levy Fund | 398,533 | - | - | - | - | - |
| 10-0000-3000 | Beginning Fund Balance | 502,459 | 698,577 | *943,074* | *699,883* | *699,883* | *699,883* |
| **Resources Total** | | 1,795,496 | 1,688,785 | 1,798,429 | 1,598,588 | 1,598,588 | 1,598,588 |

| Personnel Services | | FY 21/22 Actual | FY 22/23 Actual | FY 23/24 Adopted Budget | FY 24/25 Proposed Budget | FY 24/25 Approved Budget | FY 24/25 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 10-3500-5110 | Personnel Services | 287,660 | 334,045 | 358,113 | 446,657 | 446,657 | 446,657 |
| 10-3500-5112 | Overtime/Comp Time/On call/FLSA | 9,532 | 14,281 | 20,000 | 20,000 | 20,000 | 20,000 |
| 10-3500-5113 | Volunteer Fire Fighter's | 12,000 | 12,000 | 12,000 | 22,000 | 22,000 | 22,000 |
| 10-3500-5114 | Volunteer Fire Chief's | 4,500 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 10-3500-5115 | Conflagration Wages | 1,080 | - | - | - | - | - |
| 10-3500-5116 | Special Event Wages | - | 31,500 | 35,000 | 28,000 | 28,000 | 28,000 |
| 10-3500-5121 | Employer FICA | 22,472 | 25,557 | 29,259 | 35,732 | 35,732 | 35,732 |
| 10-3500-5122 | Workers Comp | 9,487 | 13,821 | 24,791 | 26,526 | 26,526 | 26,526 |
| 10-3500-5123 | Medical Insurance | 52,947 | 61,849 | 102,400 | 138,111 | 138,111 | 138,111 |
| 10-3500-5124 | Employer PERS | 36,746 | 45,737 | 87,483 | 101,122 | 101,122 | 101,122 |
| 10-3500-5125 | Life, STD, LTD | - | 4,007 | 4,200 | 4,651 | 4,651 | 4,651 |
| 10-3500-5126 | Accidental D&D | 4,355 | 382 | 4,700 | 6,171 | 6,171 | 6,171 |
| 10-3500-5127 | Length of Service Program | 19,300 | 19,991 | 20,000 | 10,000 | 10,000 | 10,000 |
| **Personnel Services Total** | | 460,079 | 566,170 | 700,946 | 841,970 | 841,970 | 841,970 |

| Materials & Services | | FY 21/22 Actual | FY 22/23 Actual | FY 23/24 Adopted Budget | FY 24/25 Proposed Budget | FY 24/25 Approved Budget | FY 24/25 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 10-3500-5211 | Contractual Services | 12,676 | 15,161 | 19,960 | 19,960 | 19,960 | 19,960 |
| 10-3500-5212 | Audit & Legal | 15,768 | 12,369 | 25,000 | 30,000 | 30,000 | 30,000 |
| 10-3500-5220 | Insurance (PC&L) | 18,855 | 20,578 | 24,150 | 26,623 | 26,623 | 26,623 |
| 10-3500-5230 | Vehicle Maintenance & Repairs | 22,807 | 27,347 | 30,000 | 35,000 | 35,000 | 35,000 |
| 10-3500-5231 | Communications/Radio | 24,288 | 14,657 | 17,000 | 25,000 | 25,000 | 25,000 |
| 10-5300-5232 | Building Maintenance & Grounds | 7,286 | 5,018 | 5,000 | 6,000 | 6,000 | 6,000 |
| 10-3500-5233 | External Equipment Maintenance | 812 | 3,566 | 4,000 | 7,500 | 7,500 | 7,500 |
| 10-3500-5235 | Fuel | 10,481 | 10,928 | 17,000 | 15,000 | 15,000 | 15,000 |
| 10-3500-5310 | Subscriptions & Memberships | 4,288 | 4,970 | 5,000 | 5,500 | 5,500 | 5,500 |
| 10-3500-5315 | Tuition, Meeting, Travel | 2,389 | 3,774 | 6,000 | 6,000 | 6,000 | 6,000 |
| 10-3500-5316 | EMS Licenses | 320 | 351 | - | - | - | - |
| 10-3500-5410 | Utilities | 22,934 | 21,985 | 30,000 | 30,000 | 30,000 | 30,000 |
| 10-3500-5510 | Election, Budget & Board | 2,095 | 4,652 | 25,000 | 25,000 | 25,000 | 25,000 |
| 10-3500-5511 | Advertising/Publications | 822 | 975 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10-3500-5610 | Office Supplies/Postage/Printing | 7,252 | 6,106 | 11,000 | 11,000 | 11,000 | 11,000 |
| 10-3500-5620 | Medical Training, Equipment, Supplies | 11,089 | 7,107 | 14,000 | 14,000 | 14,000 | 14,000 |
| 10-3500-5630 | Fire Training, Equipment, Supplies | 1,113 | 1,719 | 4,000 | 4,000 | 4,000 | 4,000 |
| 10-3500-5640 | Station Supplies | 4,835 | 11,597 | 9,000 | 18,000 | 18,000 | 18,000 |
| 10-3500-5650 | Small Tools & Equipment | 18,112 | 8,158 | 15,000 | 28,000 | 28,000 | 28,000 |
| 10-3500-5680 | IT Software/Hardware | 3,587 | 19,185 | 7,500 | 8,000 | 8,000 | 8,000 |
| 10-3500-5690 | Personal Protective Equipment | 26,080 | 5,009 | 15,000 | 20,000 | 20,000 | 20,000 |
| 10-3500-5700 | Fire Prevention | 488 | 0 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-3500-5800 | Uniforms | 7,691 | 3,165 | 5,000 | 15,000 | 15,000 | 15,000 |
| 10-3500-5910 | Miscellaneous | 477 | 0 | 1,000 | 2,000 | 2,000 | 2,000 |
| 10-3500-5900 | Chief's Fund | - | 1,302 | 2,000 | 2,000 | 2,000 | 2,000 |
| **Materials & Services Total** | | 226,545 | 209,679 | 297,610 | 359,583 | 359,583 | 359,583 |

| Capital Outlay | | FY 21/22 Actual | FY 22/23 Actual | FY 23/24 Adopted Budget | FY 24/25 Proposed Budget | FY 24/25 Approved Budget | FY 24/25 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 30-3500-7100 | Land Purchase | 11,291 | | - | - | - | - |
| 30-3500-7500 | Vehicle Replacement | - | - | - | - | - | - |
| 30-3500-7200 | Building Improvements | - | - | - | - | - | - |
| | Annex Contingency | - | - | - | - | - | - |
| 30-3500-7551 | SCBA Replacement | - | - | - | - | - | - |
| 30-3500-7552 | Turnout Replacement | - | - | - | - | - | - |
| 30-3500-7300 | Training Fund | - | - | - | - | - | - |
| 30-3500-7400 | Apparatus Replacement/Purchase | - | - | | - | - | - |
| 30-3500-7550 | Fire/EMS Equipment | - | - | - | - | - | - |
| **Capital Outlay Total** | | 11,291 | 0 | 0 | 0 | 0 | 0 |

| Debt Service | | FY 21/22 Actual | FY 22/23 Actual | FY 23/24 Adopted Budget | FY 24/25 Proposed Budget | FY 24/25 Approved Budget | FY 24/25 Adopted Budget |
|---|---|---|---|---|---|---|---|
| | Principal | - | - | - | - | - | - |
| | Interest | - | - | - | - | - | - |
| | Equipment Lease - Prin | - | - | - | - | - | - |
| | Equipment Lease - Int | - | - | - | - | - | - |
| **Debt Service Total** | | - | - | 0 | 0 | 0 | 0 |

| Non-Departmental Budget Detail<br>Contingency and Transfers | | FY 21/22 Actual | FY 22/23 Actual | FY 23/24 Adopted Budget | FY 24/25 Proposed Budget | FY 24/25 Approved Budget | FY 24/25 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 10-9000-8800 | Operating Contingency | - | - | 455,755 | 111,637 | 111,637 | 111,637 |
| | Transfers out | - | - | 344,118 | 285,398 | 285,398 | 285,398 |
| **Total Contingency and Transfers** | | - | - | 799,873 | 397,035 | 397,035 | 397,035 |

| LEVY | | FY 21/22 Actual | FY 22/23 Actual | FY 23/24 Adopted Budget | FY 24/25 Proposed Budget | FY 24/25 Approved Budget | FY 24/25 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **Expenses** | | | | | | | |
| | Building Improvements | - | - | - | - | - | - |
| | Apparatus Replacement | - | - | - | - | - | - |
| | Apparatus retrofit | - | - | - | - | - | - |
| | Facilities Upgrade/rep | - | - | - | - | - | - |
| | Fire Fighter Support | - | - | - | - | - | - |
| | Training equip/ground | - | - | - | - | - | - |
| | Personnel Services | - | - | - | - | - | - |
| 30-9000-8910 | Transfer out to General Fund | 398,533 | - | - | - | - | - |
| **Total LEVY** | | - | - | - | - | - | - |
| | | | | | | | |
| **Total Expenditures - General Fund** | | 1,096,448 | 775,849 | 1,798,429 | 1,598,588 | 1,598,588 | 1,598,588 |
| | | | | | | | |
| **Ending Fund Balance - General Fund** | | 699,048 | 912,936 | 0 | 0 | 0 | 0 |

# Capital Reserve Fund

| Apparatus Component<br>Resources | | FY 21/22 Actual | FY 22/23 Actual | FY 23/24 Adopted Budget | FY 24/25 Proposed Budget | FY 24/25 Approved Budget | FY 24/25 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 30-0000-3900 | Transfers in | - | - | 344,118 | 70,398 | 70,398 | 70,398 |
| 30-0000-3000 | Beginning fund balance | - | - | - | 344,118 | 344,118 | 344,118 |
| **Resources total** | | - | - | 344,118 | 414,516 | 414,516 | 414,516 |
| | | | | | | | |
| **Expenditures** | | | | | | | |
| 30-9000-8800 | Engine Replacement | - | - | 344,118 | - | - | - |
| 30-9000-8801 | Vehicle Replacement | - | - | - | - | - | - |
| 30-9000-8802 | Brush Rig Replacement | - | - | - | - | - | - |
| 30-9000-8803 | Tender Replacement | - | - | - | - | - | - |
| 30-9000-8804 | Other Motorized /Electric | - | - | - | 12,000 | 12,000 | 12,000 |
| 30-9000-8805 | Reserved for Future Expenditure | - | - | - | 402,516 | 402,516 | 402,516 |
| | Total Apparatus Expenditures | - | - | 344,118 | 414,516 | 414,516 | 414,516 |

| Equipment Component | | FY 21/22 Actual | FY 22/23 Actual | FY 23/24 Adopted Budget | FY 24/25 Proposed Budget | FY 24/25 Approved Budget | FY 24/25 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **Resources** | | | | | | | |
| 30-0000-3900 | Transfers in | - | - | - | 65,000 | 65,000 | 65,000 |
| | Beginning fund balance | - | - | - | 0 | 0 | 0 |
| **Resources total** | | - | - | - | 65,000 | 65,000 | 65,000 |
| | | | | | | | |
| **Expenditures** | | | | | | | |
| 30-9000-8810 | EMS Equipment | - | - | - | 23,000 | 23,000 | 23,000 |
| 30-9000-8810 | Fire Equipment | - | - | - | 0 | 0 | 0 |
| 30-9000-8810 | Reserved for Future Ependiture | - | - | - | 42,000 | 42,000 | 42,000 |
| 30-9000-8810 | Total Equipment Expenditures | - | - | - | 65,000 | 65,000 | 65,000 |

| Building Component | | FY 21/22 Actual | FY 22/23 Actual | FY 23/24 Adopted Budget | FY 24/25 Proposed Budget | FY 24/25 Approved Budget | FY 24/25 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **Resources** | | | | | | | |
| 30-0000-3900 | Transfers in | - | - | - | 150,000 | 150,000 | 150,000 |
| 30-0000-3000 | Beginning fund balance | - | - | - | 0 | 0 | 0 |
| **Resources total** | | - | - | - | 150,000 | 150,000 | 150,000 |
| | | | | | | | |
| **Expenditures** | | | | | | | |
| 30-9000-8820 | Station 1 | - | - | - | - | - | - |
| 30-9000-8820 | Station 2 | - | - | - | 130,000 | 130,000 | 130,000 |
| 30-9000-8820 | Station 2 Annex | - | - | - | 0 | 0 | 0 |
| 30-9000-8820 | Reserved for Future Expenditure | - | - | - | 20,000 | 20,000 | 20,000 |
| | Total Building Expenditures | - | - | - | 150,000 | 150,000 | 150,000 |
| | | | | | | | |
| **Total Expenditures - Capital Reserve Fund** | | | | 344,118 | 629,516 | 629,516 | 629,516 |
| | | | | | | | |
| **Ending Fund Balance - Capital Reserve Fund** | | - | - | **0** | **0** | **0** | **0** |
| | | | | | | | |
| **Total Resources** | | **1,795,496** | **1,688,785** | **2,142,547** | **2,228,104** | **2,228,104** | **2,228,104** |
| | | | | | | | |
| **Total Expenditures** | | **1,096,448** | **775,849** | **2,142,547** | **2,228,104** | **2,228,104** | **2,228,104** |
| | | | | | | | |
| **Net Fund Total** | | **699,048** | **912,936** | - | - | - | - |

# 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 13, 2024 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, 2024 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 2022-2023 | Adopted Budget This Year 2023-2024 | Approved Budget Next Year 2024-2025 |
| Beginning Fund Balance/Net Working Capital | 698,577 | 943,074 | 1,044,001 |
| Fees, Licenses, Permits, Fines, Assessments & Other Service Charges | 20,750 | 8,417 | 8,627 |
| Federal, State & all Other Grants, Gifts, Allocations & Donations | 74,145 | - | - |
| Revenue from Bonds and Other Debt | - | - | - |
| Interfund Transfers / Internal Service Reimbursements | - | 344,118 | 285,398 |
| All Other Resources Except Current Year Property Taxes | 43,273 | 4,000 | 21,000 |
| Current Year Property Taxes Estimated to be Received | 852,040 | 842,938 | 869,078 |
| **Total Resources** | **1,688,785** | **2,142,547** | **2,228,104** |
| **FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION** | | | |
| Personnel Services | 566,170 | 700,946 | 841,970 |
| Materials and Services | 209,679 | 297,610 | 359,583 |
| Capital Outlay | - | - | 165,000 |
| Debt Service | - | - | - |
| Interfund Transfers | - | 344,118 | 285,398 |
| Contingencies | - | 455,755 | 111,637 |
| Special Payments | - | - | - |
| Unappropriated Ending Balance and Reserved for Future Expenditure | - | 344,118 | 464,516 |
| **Total Requirements** | **775,849** | **2,142,547** | **2,228,104** |
| **FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *** | | | |
| Name of Organizational Unit or Program<br>FTE for that unit or program | | | |
| Operations | 775,849 | 998,556 | 1,201,553 |
| FTE | 3 | 3 | 5 |
| Capital Reserve | - | 344,118 | 165,000 |
| FTE | - | 0 | 0 |
| Name | - | - | - |
| FTE | - | - | - |
| Not Allocated to Organizational Unit or Program | 94,118 | 799,873 | 861,551 |
| FTE | 0 | 0 | 0 |
| **Total Requirements** | **869,967** | **2,142,547** | **2,228,104** |
| **Total FTE** | **3** | **3** | **5** |

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING ***

Property taxes are expected to increase by 3.0% in AV with a 94.2% collection rate. This budget includes the addition of two (2) new FTE and the required expenditures for personnel services and materials and services. PERS and medical health insurance have also increased. The Beginning Fund Balance is accounted for again in the FY 2024/25 budget (between both the General Fund and Capital Reserve Fund). In FY 2023/24, by Resolution, the District established the Capital Reserve Fund resulting in the interfund transfer ($344,118, which included the $94,118 from the previous Capital Reserve). The Capital Reserve Fund is recorded as "Reserved for future expenditures" and therefore is not allocated; however, some expenditures from Capital Reserve are outlined in the Budget and recorded as Capital Reserve expenses.

| PROPERTY TAX LEVIES | | | |
|---|---|---|---|
| | Rate or Amount Imposed 2022 - 2023 | Rate or Amount Imposed This Year 2023 - 2024 | Rate or Amount Approved Next Year 2024 - 2025 |
| Permanent Rate Levy (rate limit $0.7810 per $1,000) | $0.7810 | $0.7810 | $0.7810 |
| Local Option Levy (rate limit $0.5000 per $1,000) | $0.5000 | $0.5000 | $0.5000 |
| 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**

**2024–2025**

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 | 6/18/2024 |

| 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 | 0.781 | |
| 2. Local option operating tax ... 2 | 0.50 | |
| 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 | 0.781 |
| 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 | November 2019 | 2020/2021 | 2024/2025 | 0.500 |
| | | | | |

**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. 10-24-23)

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.**