

HOODLAND FIRE DISTRICT # 74
1ST BUDGET COMMITTEE MEETING MINUTES
MAY 21, 2024

Board Members: Terry Niedermeyer (Zoom), Nora Gамbee, and John Drake. [Cliff Fortune (Absent) and Mary Ellen Fitzgerald (Absent)]

Budget Committee Members: James Nice, Karen Rogers, Jeremy Goers, Kirk Peterson, and Rhiannon Nicholson (Zoom)

Board/Budget Committee Absences: Two. Eight voting members in attendance.

Staff: Fire Chief Jim Price, DC Scott Kline (Zoom), DC Brian Henrichs (Zoom), Office Administrator Kelli Ewing and FF Pat McAbery

Guests: None.

1. Call to Order: By Nora Gамbee at 7:00 PM

2. Roll Call

3. Pledge of Allegiance: Led by James Nice

4. Election of Budget Committee Officers

A. Chairperson

i. James Nice nominates Kirk Peterson as the Budget Committee Chairperson.

MOTION MADE: By James Nice to appoint Kirk Peterson as the Budget Committee Chairperson

2ND: By Karen Rogers

DISCUSSION: None

VOTE: Motion Passed. 7 Ayes and 1 Abstain [2 Absent]. John Drake (Aye), Terry Niedermeyer (Aye), Nora Gамbee (Aye), Rhiannon Nicholson (Aye), James Nice (Aye), Karen Rogers (Aye), Jeremy Goers (Aye), and Kirk Peterson (Abstain). [Cliff Fortune (Absent) and Mary Ellen Fitzgerald (Absent)]

B. Secretary

- i. James Nice nominates Karen Rogers as the Budget Committee Secretary.

MOTION MADE: By James Nice to appoint Karen Rogers as the Budget Committee Secretary.

2ND: By Jeremy Goers

DISCUSSION: None

VOTE: Motion Passed. 7 Ayes and 1 Abstain [2 Absent] John Drake (Aye), Terry Niedermeyer (Aye), Nora Gambée (Aye), Rhiannon Nicholson (Aye), James Nice (Aye), Kirk Peterson (Aye), Jeremy Goers (Aye), and Karen Rogers (Abstain). [Cliff Fortune (Absent) and [Mary Ellen Fitzgerald (Absent)]

5. Receive Budget Message

- A. The Budget Committee has the right to make any changes to the proposed budget before you approve it. The Board of Directors cannot change any of the appropriations by more than 10% in any fund without the approval of the entire Budget Committee.

- B. The Fire District continues to trend in a positive direction. Last year we were able to pay off the C800 Motorola debt and hire an additional line firefighter with the assistance of the Oregon State Fire Marshal's Capacity Grant.

- C. The FY 2023-2024 Budget includes several projects. Funds for an additional Firefighter/Paramedic giving the district 8, grant funds for wildfire season staffing, transfers to the Capital Reserve Funds, funds to replace one Apparatus and refurbish another in the Reserve Account, funds for the architectural and consulting services for a new fire station in the Reserve Account, and continued funding for assistance with community Firewise efforts.

- D. The General Fund makes up about 76% of the Budget and is used to record financial transactions for the Fire District for expenditures and tax revenues. The General Fund is divided up into approximately 50% Personnel Services, and 50% Materials and Services, Contingency, Unappropriated Ending Fund Balance (U.E.F.B.), and transfers to Reserves.

- E. Local Option Levy funds make up 5% of the General Fund in the FY 2024-2025 Budget.

F. The Capital Reserve Funds are a special fund that allows the ability to save for expenditures needed to finance the building or acquisition of capital projects and rare nonrecurring major expenditures. Hoodland Fire District #74 has two Capital Reserve Funds: Apparatus Reserve and Facilities and Firefighting Equipment Reserve. The FY 2024-2025 Budget includes funds for consultation and architectural services for a new District Main Station, funds for the replacement of the District's Type 3 Engine, funds for the refurbishment of Engine 352, funds for painting and maintenance projects at the District's facilities. The two Capital Reserve Funds make up 24% of the total budget.

G. This is a balanced budget that meets all federal and state mandates as well as local obligations. This budget will not only allow the District to maintain its current level of service but will enhance it. The revenue projections are conservative to ensure that revenue expectations are met. The expenditures are based on actuals and projections.

6. Review and Act on the Budget Document

A. Resources – General Fund

- i. Available cash on hand \$2,107,821.00.
- ii. Previous Levy Taxes to be received are estimated at \$40,000.00
- iii. Interest to be received is estimated at \$50,000.00
- iv. Total Resources except taxes to be levied are \$2,596,025.00.
- v. Taxes estimated to be received including Local Option levy are \$3,498,478.00
- vi. Total Resources are \$6,094,503.00

B. Summaries

- i. Personal Services total is \$3,093,291.00. This includes Salaries, Wages, Overtime, Benefits, Wildfire Staffing Wages, Volunteer Nominal Fees, Student Program Stipends, and Volunteer Benefits.
- ii. Materials & Services total is \$943,400.00. This includes Board/Election Expenses, Computer Programs, Contractual Services, Dues/Publications, Incentives/Awards, Asset Liability Insurance, Logistical Support, Maintenance, Professional Services, Supplies, Travel/Tuition, and Utilities.

- iii. Allocated General Fund Total is \$4,036,691.00
- iv. Reserve for Future Expenditures total is \$83,282.00 remaining from the Capacity Grant.
- v. Transfer to Apparatus Reserve total is \$324,530.00
- vi. Transfer to Facilities and Firefighting Equipment Reserve total is \$150,000.00
- vii. Operating Contingency is \$500,000.00
- viii. Unappropriated Ending Fund Balance (U.E.F.B.) is \$1,000,000.00
- ix. Non-Allocated General Fund Total is \$2,057,812.00
- x. Total in the General Fund is \$6,094,503.00

C. Capital Reserve Fund Requirements

i. Apparatus Reserve Fund

a. Resources: Cash On Hand is \$525,805.00, Transfer from another fund is \$324,530.00, Sale of Apparatus is \$20,000.00. Total Resources in the Apparatus Reserve: \$870,335.00

b. Requirements: Capital Outlay New Type 3 Engine \$550,000.00 and Capital Outlay Refurbish Type 1 Engine \$250,000.00. Total Requirements in the Apparatus Reserve: \$800,000.00

ii. Facilities and Firefighting Equipment Reserve Fund

a. Resources: Cash On Hand is \$939,709.00 and Transfer from another fund is \$150,000.00. Total Resources in the Facilities and Firefighting Equipment Reserve: \$1,089,709.00

b. Requirements: Capital Outlay Substation Improvements/Repair \$50,000.00, Capital Outlay Firefighting Equipment/Services \$30,000.00, Capital Outlay EMS Equipment/Services \$30,000.00, Capital Outlay Communications Equipment/Services \$30,000.00, and Capital Outlay \$250,000.00 for New Station Planning.

c. New information has just been received from our consultant Otak on estimated pre-bond expenses for a New Station. The projected pre-bond expenses are estimated to range between \$1,500,000.00 to \$1,750,000.00. However, only \$250,000.00 has been allocated for New Station Planning at present. With the higher estimated costs, the Board may face challenging decisions ahead.

d. Proposed Adjustment: Increase the requirements in the Facilities and Firefighting Equipment Reserve Fund Capital Outlay for New Station Planning from \$250,000.00 to \$850,000.00. This aligns with the timeline to commence construction on a new Fire Station by August 2025. Consequently, this modification would decrease the Facilities and Firefighting Equipment Reserve Fund U.E.F.B. from \$699,709.00 to \$99,709.00. In the event of a Bond approval, these funds would be reimbursed.

e. Total Requirements Facilities and Firefighting Equipment Reserve Fund (with proposed changes): \$990,000.00

7. Persons to be Heard/Public Comment. None.

8. Determine the Next Step in the Budget Process

A. Recess until Thursday May 23, 2024, at 7:00 PM if any additional meeting is needed. Not needed.

B. Adopt the Budget.

MOTION MADE: By James Nice. I James Nice move that the Hoodland Fire District No. 74 budget committee approve taxes for the 2024-2025 fiscal year at the permanent rate of \$2.6385 per \$1,000.00 of assessed value and \$0.25 per \$1,000.00 of assessed value for the local option tax for all funds to levy taxes. For operating purposes: for total expenditures not to exceed \$7,884,503.00 and we approve the attached FY 2024-2025 budget as submitted.

2ND: By Karen Rogers.

DISCUSSION: Total Expenditures is now \$7,884,503.00 after \$600,000.00 was added to the FFFE reserve for the New Station Planning.

VOTE: Motion Passed. 8 Ayes [2 Absent]. John Drake (Aye), Terry Niedermeyer (Aye), Nora Gambie (Aye), Rhiannon Nicholson (Aye), James Nice (Aye), Karen Rogers (Aye), Jeremy Goers (Aye), and Kirk Peterson (Aye) [Cliff Fortune (Absent) and Mary Ellen Fitzgerald (Absent)]

9. Adjournment by By Kirk Peterson at 8:20 PM.

Respectfully Submitted,

Kelli Ewing

Kelli Ewing, Office Administrator

Notes Typed By: Christina Harris, Administrative Assistant