

HOODLAND FIRE DISTRICT # 74
2ND BUDGET COMMITTEE MEETING MINUTES
MAY 23, 2023

Board Members: Shirley Dueber, Nora Gambée, and Cliff Fortune [Mary Ellen Fitzgerald (Absent) and Jacob Rackley (Absent)].

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

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

Staff: Jim Price; Fire Chief, DC Scott Kline (Zoom), and Kelli Ewing; Office Administrator.

Guests: John Drake.

1. Reconvene/Call to Order: By Kirk Peterson at 7:00 PM

2. Roll Call

3. Pledge of Allegiance: Led by Jeremy Goers

4. Election of Budget Committee Officers

A. Chairperson - Kirk Peterson [Completed May 16, 2023]

B. Secretary – Karen Rogers [Completed May 16, 2023]

5. Receive Budget Message [Completed May 16, 2023]

6. Review and Act on the Budget Document

A. At the conclusion of the last budget meeting on May 16, 2023 the Budget Committee accepted the proposed budget. The Budget Committee decided to recess to allow staff time to finish adjusting the historical data in the budget forms.

B. Numbers in the Budget Message need to be adjusted to reflect the changes made on May 16, 2023.

C. Resources – General Fund Total Resources is \$5,879,187.00.

D. Summaries

i. Personal Services total is \$2,745,185.00. Includes Salaries, Wages, Overtime, Benefits, Grant Salaries, Grant Wages, Grant Overtime, Grant Benefits, Volunteer Nominal Fees, Student Program Stipends, and Volunteer Benefits.

ii. Materials and Services total is \$932,016.00. Includes Board/Election Expenses, Computer Programs, Contractual Services, Dues/Publications, Incentives/Awards, Asset Liability Insurance, Logistical Support, Maintenance, Professional Services, Supplies, Travel/Tuition, Utilities, and Grant Expenses.

iii. Capital Outlay total is \$46,000.00. Includes Equipment and Apparatus Improvement.

iv. Reserve for Future Expenditures total is \$215,986.00 from the Capacity Grant for years two and three.

v. Transfer to Apparatus Reserve total is \$240,000.00.

vi. Transfer to Facilities and Firefighting Equipment Reserve total is \$200,000.00.

vii. Operating Contingency - \$500,000.00.

viii. Unappropriated Ending Fund Balance (U.E.F.B.) - \$1,000,000.00.

ix. Total of All Funds - \$5,879,187.00.

E. Overview of Accounting Consolidation

i. Our CPA Consultant recommended that we trim down our previous 300+ line items. Items were in a nontraditional format and were broken down so much that it caused confusion.

ii. Examples of consolidation include salary and wages are now in two line items (previously seven), two line items for overtime (previously five), etc.

F. Historical Data shows that the Transfers from Reserves were high last year because of the dissolving of the Fire Fighting Equipment of Supplies Reserve and Building Reserve. Those funds were transferred into the General Fund and then transferred back out to fund the new Facilities and Firefighting Equipment Reserve.

G. Detail Requirements for Materials and Services comparing FY 2022-2023 to FY 2023-2024

i. Computer programs when up due to upgrades and rising costs.

ii. Contractual Services

a. C-Com dispatching was lowered due to projection provided.

b. Copier lease was lowered due to contract change.

c. Security Alarm System increased due to rising costs.

d. Sleeper Rental increased due to possible unit upgrade.

e. Payroll/Insurance/Heath Benefits Processing is new due to vendor changes.

f. C-800 Membership fee increased due to overages being passed on resulting in a 33.3% increase across the board.

iii. Incentives and Awards were increased to recognize volunteers.

iv. Support Group lowered to zero, since there were no funds requested.

v. Insurance, Assets, and Liabilities insurance increased due to projection provided.

vi. Maintenance

a. Burglary Fire Alarm System is new due to the system upgrade that is needed.

b. CCFD vehicle maintenance and contract were combined and there was an increase due to rising costs.

c. All Other Vehicle Costs Outside CCFD increased due to rising costs, equipment upgrades to vehicles, undercarriage washer, etc.

vii. Professional Services

a. Auditor increased due to rising costs.

b. Most of the other increases are budgeted with a COLA to account for inflation.

viii. Supplies

a. Most of the increases are budgeted with a COLA to account for inflation.

b. Oregon Capacity Grant PPE is new because grant funds will pay for a new set of turnouts.

c. Physical Fitness Equipment was under Capital Outlay but was moved to Supplies since it is under the threshold.

d. Special Rescue increased due to restarting the program and possibly getting the boat from Sandy Fire.

e. Training increased due to plans for outfitting Burn Boxes.

f. WUI mitigation increased due to the change to pay for neighborhood chipping services twice in one budget year due to Cash Basis Accounting.

ix. Explanation: The 4-digit numbers are the reference to the QuickBooks Accounting Software line items.

x. Total Materials and Services is \$932,016.00

H. Detail Requirements for Capital Outlay comparing FY 2022-2023 to FY 2023-2024

i. Items such as Physical Fitness Equipment, Special Rescue, Training, Office Supplies, etc. were moved into Materials and Services since these items were under the threshold.

ii. Training - \$10,000.00 to purchase Shipping Container Burn Boxes.

iii. Core Vehicle Slip In Unit - \$36,000.00.

iv. Total in Capital Outlay in the General Fund is \$46,000.00.

I. Capital Reserve Funds

i. Apparatus Reserve Fund

a. Cash On Hand: \$274,240.00, Projected Interest: \$1,000.00, and Transfers in from other funds \$240,000.00. Total Resources in the Apparatus Reserve is \$512,240.00.

ii. Facilities and Firefighting Equipment Reserve Fund

a. Cash On Hand: \$1,113,311.00, Projected Interest: \$2,000.00, and Transfers in from other funds \$200,000.00. Total Resources in the Facilities and Firefighting Equipment Reserve is \$1,315,311.00.

b. Requirements Include: \$40,000.00 for substation repair/paint, \$40,000.00 for firefighting equipment/services, \$30,000.00 for EMS equipment/services, \$200,000.00 for Communications Equipment Services (C-800 radio payment, reader board, etc.), \$130,000.00 for EMS 3 Defibrillators, and \$175,000.00 for New Station/Land Phase 1 Planning.

c. The \$130,000.00 for EMS 3 Defibrillators will most likely be purchased this year. They were in the budget last year, but we were weighing the options between the models/brands.

d. The \$200,000.00 for Communications includes funds to replace the broken electronic reader board (approximately \$55,000.00) and to pay the balance due to C-800 for the radios (approximately \$122,000.00).

e. The \$175,000.00 for New Station/Land Phase 1 Planning, is for hiring a project manager, preliminary design, land acquisition, etc.

f. If all the funds were spent, the total left in Facilities and Firefighting Equipment Reserve would be \$700,311.00.

7. Persons to be Heard Regarding The Budget

A. John Drake: Suggestion to add a column that shows a plus (+)/minus (-) with the percentage difference between the year before.

8. Determine the Next Step in the Budget Process

A. Recess - Not needed.

B. Adopt the Budget.

MOTION MADE BY: I, Cliff Fortune move that the Hoodland Fire District No. 74 budget committee approve taxes for the 2023-2024 fiscal year at the permanent rate of \$2.6385 per \$1,000.00 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 \$5,879,187.00 and we approve the attached FY 2023-2024 budget as submitted.

2ND: By Karen Rogers.

DISCUSSION: None.

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

9. Adjournment: By Kirk Peterson at 7:42 PM.

Respectfully Submitted,

Kelli Ewing

Kelli Ewing, Office Administrator