

# Hoodland Fire District #74



Duty • Honor • Community

# **FY 2024-2025 Budget**

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

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<b>January 9, 2024</b>	Regular Board of Directors Meeting. Confirm budget committee members. Designate the 2024-2025 Budget Officer(s). Approval of the 2024-2025 Budget Calendar
<b>April 5, 2024</b>	Budget requests due from staff and groups. All to be delivered to the Fire Chief prior to 1600 hours
<b>April 24, 2024</b>	Publication First Notice of all Budget Committee Meetings
<b>May 8, 2024</b>	Publication Second Notice of all Budget Committee Meetings
<b>May 13, 2024</b>	Distribution of proposed budget to Budget Committee Members. Copies available to the public.
<b>May 21, 2024</b>	First Budget Committee meeting 1900 hours (7:00 PM)
<b>May 23, 2024</b>	Second Budget Committee meeting 1900 hours (7:00 PM)
<b>May 29, 2024</b>	Publication of Budget Hearing and Financial Summary LB-1
<b>June 11, 2024</b>	Budget Hearing, Adopt Budget, Make Appropriations, Levy Taxes
<b>July 2, 2024</b>	2 copies of adopted budget, Resolutions and tax levy sent to Clackamas County Tax Assessor's office and Clackamas County Clerk

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## FISCAL YEAR 2023-2024

### BOARD OF DIRECTORS

<b>President</b>	Nora Gambée	Position 4 (7/2021-6/2025)
<b>Vice President</b>	John Drake	Position 1 (7/2023-6/2027)
<b>Secretary/Treasurer</b>	Mary Ellen Fitzgerald	Position 3 (7/2021-6/2025)
<b>Board Member</b>	Cliff Fortune	Position 5 (7/2021-6/2025)
<b>Board Member</b>	Terry Niedermeyer	Position 2 (7/2019-6/2025)

### BUDGET COMMITTEE

<b>Member</b>	Karen Rogers	Position 1 (1/2024-12/2026)
<b>Member</b>	James Nice	Position 2 (1/2022-12/2024)
<b>Member</b>	Kirk Peterson	Position 3 (1/2024-12/2026)
<b>Member</b>	Rhiannon Nicholson	Position 4 (1/2023-12/2025)
<b>Member</b>	Jeremy Goers	Position 5 (1/2023-12/2025)

### STAFF

<b>Fire Chief</b>	James Price
<b>Division Chief</b>	Scott Kline
<b>Division Chief</b>	Brian Henrichs
<b>Lieutenant</b>	Eric Macy
<b>Lieutenant</b>	Evan Jarvis
<b>Lieutenant</b>	James Lucas
<b>Engineer</b>	Matthew Nicholson
<b>Engineer</b>	Jason Kish
<b>Engineer</b>	Aaron Marshall
<b>Firefighter</b>	Patrick McAbery
<b>Office Administrator</b>	Kelli Ewing
<b>Administrative Assistant</b>	Christina Harris

# **BUDGET MESSAGE**

## **Fiscal Year 2024-2025**

To the members of the Board, the Budget Committee and the citizens of the Hoodland Fire District #74, the recommended annual budget for the fiscal year beginning July 1, 2024, and ending June 30, 2025, is presented as required by ORS 294.426 for your consideration.

You, as the Budget Committee, have the right to make changes to any section of this proposed document before you approve it. The Board of Directors cannot vary any appropriations by more than 10% in any fund without the entire Budget Committees approval.

The Fire District continues to trend in a positive direction; and I am encouraged by the efforts of the board and staff. The budget for FY 2023-24 saw the district able to continue to restore some of the cuts made in the years prior and this year's budget continues that trend. As before, rising personnel costs and saving for future needs remain the district's biggest concerns. Regardless, we were able to address the Capital reserve funds, pay off our C800 Motorola debt and hire an additional line firefighter with the assistance of a State Fire Marshal's grant for staffing. I am pleased to present this year's budget, balanced and in my opinion continuing to position the district for future success.

The FY 2024-25 budget includes several projects including:

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

The district's staff has worked very hard this year to present a budget that will meet the service needs of the district's taxpayers, while keeping overall costs down. This year's budget includes several large projects and reflects the expenditure/reserve of a significant amount of grant funds. The proposed budget for the Hoodland Fire District for FY 2024-25 is balanced at \$8,054,547.

The Fire District uses three funds to track resources and expenditures: The General Fund, Apparatus Reserve Fund, and the Facilities and Firefighting Equipment Reserve Fund. Additionally, the district has a local option levy to support operations.

### **GENERAL FUND**

The General Fund is used to record financial transactions of the Fire District as it relates to providing emergency medical service, fire suppression, fire prevention and administration of the Fire District. Tax revenues, cash carryforward, Local Option taxes and grant awards are the main sources of revenue for this fund. The General Fund makes up approximately 76% of the total budget at \$6,094,503.

Personnel Services make up a large portion of the General Fund at approximately 50% and include wages and benefits for the district's full-time employees. Materials and Services, Contingency, UEFB and transfers to reserves make up the other 50% of the General Fund.

### **LOCAL OPTION LEVY**

The tax revenue received from a local option levy must be utilized only for the purpose for which it was approved in the ballot measure. The current five-year Local Option Levy was established to ensure 24-hour response by career firefighter/paramedics and Chief Officers and to assist the community with Firewise activities and was approved beginning the FY 2019-20 and reapproved in November of 2023. The Local Option Levy Fund makes up approximately 5% of the general fund budget.

### **CAPITAL RESERVE FUNDS**

The Capital Reserve Funds are a type of special fund that is used to save for (reserve) and record resources and expenditures needed to finance the building or acquisition of capital projects that are nonrecurring major expenditure items.

Resources can include the proceeds of General Obligation Bonds, Local Option Taxes, Grants and/or other revenues to include transfers authorized for financing capital projects. The district currently has two capital reserve funds, Apparatus and facilities and firefighting equipment reserve funds.

Current capital or maintenance items included in this year's budget include:

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

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

In conclusion, this proposed budget meets all federal and state mandates as well as local obligations. We believe this budget will allow the district to continue to enhance service to our community in the fiscal year 2024-2025. The revenue projections used to develop this budget are conservative to assure that revenue expectations are met, while the expenditures are based upon current actual expenditures and projections. I would like to publicly thank the entire staff for their help in preparing this budget; it was a team effort with input by all members of the district and special thanks to the members of the Budget Committee for their time and effort in considering this budget.

James Price  
Fire Chief/Budget Officer

**RESOURCES  
GENERAL FUND**  
(Fund)

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

	Historical Data			RESOURCE DESCRIPTION			Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23								
1	1,512,324	3,276,229	1,850,000	1	4600	Available cash on hand* (cash basis) or	2,107,821	2,107,821	2,107,821	1
2	0	0	35,500	2	4200	Previously levied taxes estimated to be received	40,000	40,000	40,000	2
3	0	0	40,250	3	4800	Interest all accounts	50,000	50,000	50,000	3
4	0	0	0	4	4700	Transfers from other funds	0	0	0	4
5				5		<b>OTHER RESOURCES</b>				5
6	0	0	147,425	6	4600	Two Savings 1 reg & Cell Tower @ CCB	153,000	153,000	153,000	6
7	105,131	59,998	26,000	7	4910	Miscellaneous Resources Other	25,000	25,000	25,000	7
8	3,764	0	3,000	8	4320	Transportation/Out of District Response & AMR Reimb. Revenue	2,500	2,500	2,500	8
9	179,759	0	50,000	9	4400	Oregon State Conflagrations/Closest Forces	50,000	50,000	50,000	9
10	6,197	722,843	379,850	10	4400	Grants (State and Fed)	167,704	167,704	167,704	10
11	(14,487)	117,835		11		Earnings on Investments (Gain/Loss)				11
12				12						12
13	1,792,688	4,176,905	2,532,025	13		Total resources, except taxes to be levied	2,596,025	2,596,025	2,596,025	13
14			3,377,162	14	4100	Taxes estimated to be received including Local Option levy	3,498,478	3,498,478	3,498,478	14
15	3,198,999	3,400,645		15	4100	Taxes collected in year levied				15
16	<b>4,991,687</b>	<b>7,577,550</b>	<b>5,909,187</b>	16		<b>TOTAL RESOURCES</b>	<b>6,094,503</b>	<b>6,094,503</b>	<b>6,094,503</b>	16



REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND  
(name of fund)

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

	Historical Data			REQUIREMENTS FOR: General Fund	Budget for Next Year 2024-2025				
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2021-22	First Preceding Year 2022-23							
1				1	PERSONNEL SERVICES			1	
2			1,677,035	2	Salaries, Wages, Overtime	2,001,200	2,001,200	2,001,200	2
3			1,068,150	3	Benefits	1,092,091	1,092,091	1,092,091	3
4	<b>2,275,930</b>	<b>2,133,073</b>	<b>2,745,185</b>	4	<b>TOTAL PERSONNEL SERVICES</b>	<b>3,093,291</b>	<b>3,093,291</b>	<b>3,093,291</b>	4
5	<b>12.00</b>	<b>11.00</b>	<b>11.50</b>	5	<b>Total Full-Time Equivalent (FTE)</b>	<b>12.50</b>	<b>12.50</b>	<b>12.50</b>	5
6				6	MATERIALS AND SERVICES			6	
7			11,500	7	Board - Election Expenses	16,500	16,500	16,500	7
8			35,500	8	Computers - Programs	31,000	31,000	31,000	8
9			293,550	9	Contractual Services	242,300	242,300	242,300	9
10			19,400	10	Dues Publications	19,400	19,400	19,400	10
11			16,000	11	Incentives Awards	20,000	20,000	20,000	11
12			75,000	12	Asset Liability Insurance	80,000	80,000	80,000	12
13			7,500	13	Logistical Support	8,000	8,000	8,000	13
14			198,125	14	Maintenance	156,500	156,500	156,500	14
15			65,500	15	Professional Services	47,000	47,000	47,000	15
16			215,041	16	Supplies	231,700	231,700	231,700	16
17			25,000	17	Travel and Tuition	21,000	21,000	21,000	17
18			65,000	18	Utilities	70,000	70,000	70,000	18
19	<b>616,493</b>	<b>648,323</b>	<b>1,027,116</b>	19	<b>TOTAL MATERIALS AND SERVICES</b>	<b>943,400</b>	<b>943,400</b>	<b>943,400</b>	19
20				20	CAPITAL OUTLAY			20	
21			10,000	21	Equipment	0	0	0	21
22			36,000	22	Apparatus improvement	0	0	0	22
23	<b>37,428</b>	<b>475,879</b>	<b>46,000</b>	23	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	23
24	<b>2,929,851</b>	<b>3,257,275</b>	<b>3,818,301</b>	24	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>4,036,691</b>	<b>4,036,691</b>	<b>4,036,691</b>	24



**REQUIREMENTS SUMMARY**  
**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**  
**GENERAL FUND**  
 (name of fund)

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

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	Un-Audited First Preceding Year 2022-23						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2			215,986	2 RESERVED FOR FUTURE EXPENDITURE wages & benefits	83,282	83,282	83,282	2
3	0	0	215,986	3 <b>TOTAL PERSONNEL SERVICES</b>	<b>83,282</b>	<b>83,282</b>	<b>83,282</b>	3
4			1	4 <b>Total Full-Time Equivalent (FTE)</b>	<b>1</b>	<b>1</b>	<b>1</b>	4
5				5 MATERIALS AND SERVICES NOT ALLOCATED				5
6				6				6
7	0	0	0	7 <b>TOTAL MATERIALS AND SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	7
8				8 CAPITAL OUTLAY NOT ALLOCATED				8
9				9				9
10	0	0	0	10 <b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	10
11				11 DEBT SERVICE				11
12				12				12
13	0	0	0	13 <b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	13
14				14 SPECIAL PAYMENTS				14
15				15				15
16	0	0	0	16 <b>TOTAL SPECIAL PAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	16
17				17 INTERFUND TRANSFERS				17
18	25,000		240,000	18 Transfer to Apparatus Reserve	324,530	324,530	324,530	18
19			200,000	19 Transfer to Facilities and Firefighting Equipment Reserve	150,000	150,000	150,000	19
20	28,632			20 Firefighting Equipment Services & Supplies Reserve				20
21	53,632	0	440,000	21 <b>TOTAL INTERFUND TRANSFERS</b>	<b>474,530</b>	<b>474,530</b>	<b>474,530</b>	21
22			434,900	22 <b>OPERATING CONTINGENCY</b>	500,000	500,000	500,000	22
23			215,986	23 <b>RESERVED FOR FUTURE EXPENDITURE</b>	83,282	83,282	83,282	23
24		3,276,229	1,000,000	24 <b>UNAPPROPRIATED ENDING BALANCE</b>	1,000,000	1,000,000	1,000,000	24
25	53,632	0	2,090,886	25 <b>Total Requirements NOT ALLOCATED</b>	2,057,812	2,057,812	2,057,812	25
26	2,929,851	3,257,275	3,818,301	26 Total Requirements for <b>ALL Org. Units/Programs within fund</b>	4,036,691	4,036,691	4,036,691	26
27				27 Ending balance (prior years)				27
28	2,983,483	3,257,275	5,909,187	28 <b>TOTAL REQUIREMENTS</b>	<b>6,094,503</b>	<b>6,094,503</b>	<b>6,094,503</b>	28

**FORM LB-11**

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

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

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

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

Date cannot be more than 10 years after establishment.

Review Year: 2032

**Facilities and Firefighting Equipment  
(Fund)**

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

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025						
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2021-22	First Preceding Year 2022-23									
1				1	RESOURCES				1		
2		1,141,320	1,113,311	2	Cash on hand * (cash basis)	939,709	939,709	939,709	2		
3				3	Working Capital (accrual basis)				3		
4				4	Previously levied taxes estimated to be received				4		
5			2,000	5	Interest Reserve				5		
6			200,000	6	Transferred IN, from other funds	150,000	150,000	150,000	6		
7				7					7		
8	0	1,141,320	1,315,311	8	Total Resources, except taxes to be levied	1,089,709	1,089,709	1,089,709	8		
9				9	Taxes estimated to be received				9		
10				10	Taxes collected in year levied				10		
11	<b>0</b>	<b>1,141,320</b>	<b>1,315,311</b>	11	<b>TOTAL RESOURCES</b>	<b>1,089,709</b>	<b>1,089,709</b>	<b>1,089,709</b>	11		
12				12	<b>REQUIREMENTS **</b>				12		
13				13	Org. Unit/Program	Object Classification	Detail		13		
14			40,000	14	GF	Capital Outlay	Station Improvements/Repairs	50,000	50,000	50,000	14
15			40,000	15	GF	Capital Outlay	Firefighting Equipment or services	30,000	30,000	30,000	15
16			30,000	16	GF	Capital Outlay	EMS Equip or services	30,000	30,000	30,000	16
17			200,000	17	GF	Capital Outlay	Communication Equip Services	30,000	30,000	30,000	17
18			130,000	18	GF	Capital Outlay	EMS three Defib machines	0	0	0	18
19			175,000	19	GF	Capital Outlay	New Station Planning	850,000	850,000	850,000	19
20		1,141,320		20	Ending balance (prior years)						20
21			700,311	21	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			99,709	99,709	99,709	21

This fund is authorized and established by resolution number 2022-04 on June 14, 2022 for the following specified purpose:

To purchase fire apparatus.

**RESERVE FUND**  
**RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2032

Apparatus Reserve  
(Fund)

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

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025						
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2021-22	First Preceding Year 2022-23									
1				1	RESOURCES			1			
2	239,740	265,740	274,240	2	Cash on hand * (cash basis), or	525,805	525,805	525,805	2		
3				3	Working Capital (accrual basis)				3		
4				4	Previously levied taxes estimated to be received				4		
5			1,000	5	Interest Reserve				5		
6			240,000	6	Transferred IN, from other funds	324,530	324,530	324,530	6		
7				7	Sale of apparatus	20,000	20,000	20,000	7		
8				8					8		
9	239,740	265,740	515,240	9	Total Resources, except taxes to be levied	870,335	870,335	870,335	9		
10			0	10	Taxes estimated to be received				10		
11				11	Taxes collected in year levied				11		
12	<b>239,740</b>	<b>265,740</b>	<b>515,240</b>	12	<b>TOTAL RESOURCES</b>	<b>870,335</b>	<b>870,335</b>	<b>870,335</b>	12		
13				13	REQUIREMENTS **				13		
14				14	Org. Unit or Prog. & Activity	Object Classification	Detail		14		
15	0	0	0	15	GF	Capital Outlay	New Type 3 Engine	550,000	550,000	550,000	15
16	0	0	0	16	GF	Capital Outlay	Refurbish Type 1 Engine	250,000	250,000	250,000	16
17	0	0	0	17				0	0	0	17
18	239,740	265,740		18	Ending balance (prior years)						18
19			515,240	19	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			70,335	70,335	70,335	19

20	239,740	265,740	0	20	<b>TOTAL REQUIREMENTS</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	20
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**FORM LB-11**

**RESERVE FUND**

**RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: June 2022

This fund was **abolished** by resolution number **2022-02 on June 14, 2022** for the following specified purpose:

To purchase firefighting equipment, services and supplies

**Firefighting Equipment Services and Supplies**  
(Fund)

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

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1				1	RESOURCES			1
2				2	Cash on hand * (cash basis), or			2
3				3	Working Capital (accrual basis)			3
4				4	Previously levied taxes estimated to be received			4
5				5	Interest			5
6				6	Transferred IN, from other funds			6
7				7				7
8				8	Total Resources, except taxes to be levied			8
9				9	Taxes estimated to be received			9
10				10	Taxes collected in year levied			10
11	<b>329,244</b>	<b>0</b>	<b>0</b>	11	<b>TOTAL RESOURCES</b>			<b>0</b>
12				12	<b>REQUIREMENTS **</b>			<b>0</b>
13				13	Org. Unit or Prog. & Activity	Object Classification	Detail	
14				14				
15				15	Ending balance (prior years)			
16	329,244	0	0	16	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			0
17	<b>329,244</b>	<b>0</b>	<b>0</b>	17	<b>TOTAL REQUIREMENTS</b>			<b>0</b>

**FORM LB-11**

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

To make improvements to our three stations and grounds.

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: June 2022

**Building Reserve**  
(Fund)

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

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1				1	RESOURCES			1
2				2	Cash on hand * (cash basis), or			2
3				3	Working Capital (accrual basis)			3
4				4	Previously levied taxes estimated to be received			4
5				5	Interest			5
6				6	Transferred IN, from other funds			6
7				7				7
8				8	Total Resources, except taxes to be levied			8
9				9	Taxes estimated to be received			9
10				10	Taxes collected in year levied			10
11	<b>911,149</b>	<b>0</b>	<b>0</b>	11	<b>TOTAL RESOURCES</b>			11
12				12	REQUIREMENTS **			12
13				13	Org. Unit or Prog. & Activity	Object Classification	Detail	13
14				14				14
15	911,149	0		15	Ending balance (prior years)			15
16			0	16	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			16
17	<b>911,149</b>	<b>0</b>	<b>0</b>	17	<b>TOTAL REQUIREMENTS</b>			17



A public meeting of the Hoodland Rural Fire Protection District #74 Board of Directors will be held on June 11, 2024 at 7:00 \_\_ am X pm at 69634 E Hwy 26 Welches, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Hoodland Rural Fire Protection District #74 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 69634 E Hwy 26, Welches, OR 97067 between the hours of 9:00 am and 4 pm or online at [www.hoodlandfire.us](http://www.hoodlandfire.us). This budget is for an X annual \_\_ biennial budget period. This budget was prepared on a basis of accounting that is X the same as \_\_ different than the preceding year.

Contact: James Price, Fire Chief Telephone: 503-622-3256 Email: [jimprice@hoodlandfire.org](mailto:jimprice@hoodlandfire.org)

**FINANCIAL SUMMARY - RESOURCES**

TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	<u>2022 - 2023</u>	<u>2023 - 2024</u>	<u>Next Year 2024- 2025</u>
Beginning Fund Balance/Net Working Capital	3,276,229	3,237,551	3,573,335
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	0	3,000	2,500
Federal, State & all Other Grants, Gifts, Allocations & Donations	722,843	429,850	217,704
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	363,014	440,000	474,530
All Other Resources Except Current Year Property Taxes	177,833	252,175	288,000
Current Year Property Taxes Estimated to be Received	3,400,645	3,377,162	3,498,478
<b>Total Resources</b>	<b>7,940,564</b>	<b>7,739,738</b>	<b>8,054,547</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

Personnel Services	2,133,073	2,745,185	3,093,291
Materials and Services	648,323	1,027,116	943,400
Capital Outlay	475,879	661,000	1,790,000
Debt Service	0	0	0
Interfund Transfers	0	440,000	474,530
Contingencies	0	434,900	500,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	4,683,289	2,431,537	1,253,326
<b>Total Requirements</b>	<b>7,940,564</b>	<b>7,739,738</b>	<b>8,054,547</b>

**FORM OR-LB-1**

**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			
Name General Fund	3,257,275	4,433,301	5,826,691
FTE	11.0	11.5	12.5
Not Allocated to Organizational Unit or Program	4,683,289	3,306,437	2,227,856
FTE	0	0	0
<b>Total Requirements</b>	<b>7,940,564</b>	<b>7,739,738</b>	<b>8,054,547</b>
<b>Total FTE</b>	<b>11.0</b>	<b>11.5</b>	<b>12.5</b>

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

Hoodland Fire District #74 had anticipated changing from Cash Basis of Accounting to Modified Accrual. After recommendation from our CPA consultant the decision to remain Cash Basis was made. This change was noted in the District's Budget Message and communicated to the Budget Board at the first Budget Committee Meeting.

**PROPERTY TAX LEVIES**

	Rate or Amount Imposed <u>2022 - 2023</u>	Rate or Amount Imposed This Year <u>2023 - 2024</u>	Rate or Amount Approved Next Year <u>2024-2025</u>
Permanent Rate Levy (rate limit <u>\$2.6385</u> per \$1,000)	2.6385	2.6385	2.6385
Local Option Levy	0.25	0.25	0.25
Levy For General Obligation Bonds	N/A	N/A	N/A

**STATEMENT OF INDEBTEDNESS**

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	N/A	N/A
Other Bonds	N/A	N/A
Other Borrowings	N/A	N/A
<b>Total</b>	<b>\$0</b>	<b>\$0</b>



# 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 Clackamas County

Check here if this is an amended form

- Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The **Hoodland Rural Fire Protection District #74** (District Name) has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of **Clackamas** (County Name) County. The property tax, fee, charge or assessment is categorized as stated by this form.

<b>69634 E Hwy 26</b> Mailing Address of District	<b>Welches</b> City	<b>OR</b> State	<b>97067</b> ZIP code	<b>June 11, 2024</b> Date
<b>James Price</b> Contact Person	<b>Fire Chief</b> Title	<b>503-622-3256</b> Daytime Telephone	<a href="mailto:jimprice@hoodlandfire.org">jimprice@hoodlandfire.org</a> Contact Person E-Mail	

CERTIFICATION - You must check one box if your district is 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		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
		General Government Limits		
		Rate -or- Dollar Amount		
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) .....	1	<b>2.6385</b>	
2.	Local option operating tax .....	2	<b>0.25</b>	
3.	Local option capital project tax .....	3		
4.	City of Portland Levy for pension and disability obligations .....	4		
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 .....	5a.		
5b.	Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001 .....	5b.		
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) .....	5c.		<b>0</b>

PART II: RATE LIMIT CERTIFICATION		
6.	Permanent rate limit in dollars and cents per \$1,000 .....	<b>2.6385</b>
7.	Election date when your new district received voter approval for your permanent rate limit .....	
8.	Estimated permanent rate limit for newly merged/consolidated district .....	

**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
<b>Operating</b>	<b>November 7, 2023</b>	<b>2024-2025</b>	<b>2028-2029</b>	<b>\$0.25 per \$1,000</b>

**Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES\***

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			

\*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.