

Hoodland Fire District #74

DRAFT



Duty • Honor • Community

2023-2024 Annual Budget

HOODLAND FIRE DISTRICT #74
Budget Calendar
Fiscal Year 2023-2024

- December 13 - Regular Board of Directors Meeting. Confirm budget committee members.
- January 10 - Regular Board of Directors Meeting. Designate the 2023-2024
OR Budget Officer(s), new Committee Members and Approval of a
February 14 2023-2024 Budget Calendar
- April 19 - Publication First Notice of all Budget Committee Meetings
- April 20 - Budget requests due from staff, all officers, station personnel, Volunteer President, CERT, Support Group. All to be delivered to the Fire Chief prior to 1600 hours
- May 3 - Publication Second Notice of all Budget Committee Meetings
- May 10 - Distribution of proposed budget to Budget Committee Members. Copies available to the general public.
- May 16 - First Budget Committee meeting 1900 hours (7:00 PM)
- May 17 - Publication Second Notice of Second & Third Budget Committee Meetings
- May 23 - Second Budget Committee meeting 1900 hours (7:00 PM)
- May 30 - Third Budget Committee meeting 1900 hours (7:00 PM) [IF NEEDED]
- May 31 or June 7 - Publication of Budget Hearing and Financial Summary LB-1
- June 13 - Budget Hearing, Adopt Budget, Make Appropriations, Levy Taxes
- July 6 - 2 copies of adopted budget, Resolutions and tax levy delivered to Clackamas County Tax Assessor's office and County Clerk

**HOODLAND FIRE DISTRICT #74
FISCAL YEAR 2022/2023**

*** BOARD OF DIRECTORS ***

		<u>Fiscal Year</u>
President	- Cliff Fortune	Position 5 (7/2021-6/2025)
Vice-President	- LeNora Gambee	Position 4 (7/2021-6/2025)
Secretary/Treasurer	- Mary Ellen Fitzgerald	Position 3 (7/2021-6/2025)
Board Member	- Jacob Rackley	Position 1 (7/2019-10/2021)
Board Member	- Jacob Rackley	Position 1 (11/2021-6/2023)
Board Member	- Shirley Dueber	Position 2 (7/2019-6/2023)

*** BUDGET COMMITTEE ***

		<u>Calendar Year</u>
Member	- Karen Rogers	Position 1 (1/2021-12/2023)
Member	- James Nice	Position 2 (1/2022-12/2024)
Member	- Kirk Peterson	Position 3 (1/2021-12/2023)
Member	- Rhiannon Nicholson	Position 4 (1/2023-12/2025)
Member	- Jeremy Goers	Position 5 (2/2023-12/2025)

*** ADMINISTRATIVE STAFF ***

Fire Chief	- James Price III
Division Chief	- Scott Kline
Division Chief	- Brian Henrichs
Office Administrator	- Kelli Ewing
Administrative Asst.	- Carol Norgard
Lieutenant	- Eric Macy
Lieutenant	- Evan Jarvis
Lieutenant	- James Lucas
Senior Fire Fighter	- Matt Nicholson
Senior Fire Fighter	- Jason Kish
Senior Fire Fighter	- Aaron Marshall



HOODLAND FIRE DISTRICT #74

69634 E. Hwy 26 • Welches, Oregon 97067
hoodland@hoodlandfire.org
Phone 503-622-3256
Fax 503-622-3125

BUDGET COMMITTEE MEETING AGENDA

MAY 16, 2023

7:00 PM

This meeting is open to the public to attend in person

To attend via Zoom Meeting

<https://us06web.zoom.us/j/8113499270>

Meeting ID: 811 349 9270

Call In #: +1 253 215 8782 US (Tacoma)

- 1) CALL TO ORDER
- 2) ROLL CALL
- 3) PLEDGE OF ALLEGIANCE
- 4) ELECTION OF BUDGET COMMITTEE OFFICERS
 - A. Chairperson
 - B. Secretary
- 5) RECEIVE BUDGET MESSAGE
- 6) REVIEW AND ACT ON THE BUDGET DOCUMENT
- 7) PERSONS TO BE HEARD regarding the Budget
- 8) DETERMINE THE NEXT STEP IN THE BUDGET PROCESS
 - A. Recess until Tuesday May 23, 2023 at 7:00 PM if an additional meeting is needed.
 - B. Adopt the budget.

Motion Made By: I _____ 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 of assessed value and \$0.25 per \$1,000 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 and we approve the attached FY 2023-2024 budget as submitted.

- 8) ADJOURN IF BUSINESS IS CONCLUDED

Hoodland Fire District #74 Budget Meeting Agenda 5/16/2023



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Phone 503-622-3256

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BUDGET MESSAGE

Fiscal Year 2023-2024

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, 2023, and ending June 30, 2024, 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 District had originally intended to switch to the modified accrual form of accounting with the 2023-24 budget and moving forward. However, with recent GASB changes and on the advice of our auditors we have elected to remain on a cash basis for accounting purposes.

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 2022-23 saw the district able to continue to restore some of the cuts made 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. We have been able to address the Capital reserve funds, Budget to pay off our C800 Motorola debt and it appears we will be receiving a State Fire Marshal's grant for a line firefighter. I am pleased to present this year's budget, balanced, and in my opinion continuing to move in the right direction.

The FY 2023-24 budget includes several projects including:

- Grant funds for a Firefighter/Paramedic through the State Fire marshal's Office.
- Grant funds for summer severity staffing.
- A significant deposit into the Apparatus reserve account.
- A significant deposit into the Capital Facilities and Equipment account (to "hold serve")
- Funds for the Consulting services for a new fire station.
- Funds to pay off the remaining debt owed to C800 for our Radios.
- Funds to replace the public reader board in front of station 351.
- \$15,000 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 2023-24 is balanced at \$7,723,779.

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 \$5,879,187.

Personnel Services make up a large portion of the General Fund at approximately 47% and includes wages and benefits for the district's full-time employees. Materials and Services, Contingency, UEFB and transfers to reserves make up the other 53% 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.

The Local Option Levy Fund makes up 5% of the general fund budget at \$292,293. For Fiscal Year 2023-24, the General Fund is budgeted to receive 100% of these funds.

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 to replace the broken reader board at station 351.
- Budgeted funds to pay the remaining debt owed C800 for our Motorola radios.

- Budgeted funds for the replacement of two thermal imaging cameras.
- Budgeted for the replacement of three outdated defibrillator/monitors.
- Budgeted for painting and maintenance projects at station 352 and 353.
- Budgeted to finish the slip-in unit and upfitting for the CORE vehicle.

The two Capital Funds make up the remaining 24% of the total budget at \$1,844,592.

In conclusion, this proposed budget meets all federal and state mandates as well as local obligations. We believe this budget will not only allow the district to maintain its current level of service for the fiscal year 2023-2024 but enhance it. 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 Fire District #74

(Name of Municipal Corporation)

	Historical Data					RESOURCE DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	Un-Audited First Preceding Year 2021-22								
1	1,266,373	1,180,000	1,350,000	1	4600	Available cash on hand* (cash basis) or	1,850,000	1,850,000	1,850,000	1
2	81,783	0		2		Net working capital (accrual basis)				2
3	58,162	37,500	35,500	3	4210	Previously levied taxes estimated to be received	35,500	35,500	35,500	3
4	667	500	250	4	4800	Interest all accounts	10,250			4
5	0	0	1,253,525	5	4700	Transferred In or Out from other funds	0			5
6				6		OTHER RESOURCES				6
7	22,325	8,500	5,000	7	4800	Interest on LGIP	0			7
8	8	0	0	8		Short Term Loan	0			8
9	263,508	267,370	277,263	9	4111	Other Taxes Local Option Levy	292,293	292,293	292,293	9
10	134,087	133,600	139,100	10	4600	Two Savings 1 reg & Cell Tower @ CCB	147,425			10
11	46,468	28,500	25,500	11	4910	Miscellaneous Resources Other	25,500			11
12	0	0	7,500	12	4920	Sale of Assets	500			12
13	21,933	0	0	13		Grant FEMA SAFER 16 00663 ended 12-30-20	0			13
14	5,023	1,000	500	14	4320	Transportation/Out of District Response & AMR Reimb Revenue	3,000			14
15	3,626	2,500	2,500	15	4320	Medical Supplies Reimbursement (AMR)				15
16	100,355	0	50,000	16	4410	Oregon State Conflagrations	50,000			16
17	0	293,110	209,903	17	4420	Grant FEMA AFG 2020 14134 SCBA's capitol 95/5%	0			17
18	0	8,522	0	18	4410	2021 VFA wildland clothing, prop, chainsaws 50/50%	0			18
19	0	41,860	0	19	4410	2021 WUI Wildland PPE WUI-145 100% line 63	0			19
20	113,061		0	20	4410	CARES Act funds received	0			20
21			341,000	21	4420	Grant FEMA AFG 2021 07541 new Water Tender 100%	0			21
22			7,640	22	4410	2022 VFA Grant	0			22
23			219,188	23	4420	Grant FEMA SAFER 2021 00892 4 Yr 100%	0			23
24			75,000	24	4410	Small Forestland Firewise Grant Government Camp 22-23	0			24
25			35,000	25	4410	2022 OR Severity Grant	35,000			25
26				26	4410	2023 ORFS Capacity Grant	344,850			26
27		294,286		27	4420	Grant FEMA SAFER 2020 00240 3 Yr personal svcs 100%	0			27
28				28						28
29	2,117,379	2,297,248	4,034,369	29		Total resources, except taxes to be levied	2,794,318	2,177,793	2,177,793	29
30			2,926,317	30	4110	Taxes estimated to be received	3,084,869	3,084,869	3,084,869	30
31	2,784,640	2,821,801		31	4200	Taxes collected in year levied				31
32	4,902,019	5,119,049	6,960,686	32		TOTAL RESOURCES	5,879,187	5,262,662	5,262,662	32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

FORM
LB-30

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
 GENERAL FUND
 (name of fund)

Hoodland Fire District #74

1	Historical Data			1	REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget for Next Year 2023-2024			1
	Actual		Adopted Budget This Year Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	Un-Audited First Preceding Year 2021-22							
					PERSONNEL SERVICES				
2	1,415,802	1,514,462	1,548,642	2	Salaries, Wages, Overtime	1,594,340			2
3	860,163	1,170,456	1,016,749	3	Benefits	1,010,662			3
4	138,850	180,942	132,366	4	Grant Salaries, Wages, Overtime	82,695			4
5	0	0	77,210	5	Grant Benefits	57,488			5
6				6					6
7				7					7
8	2,414,815	2,865,860	2,774,967	8	TOTAL PERSONNEL SERVICES	2,745,185	0	0	8
9	12.00	11.00	11.00	9	Total Full-Time Equivalent (FTE)	12.00			9
					MATERIALS AND SERVICES				
11	172	6,000	7,000	11	Board - Election Expenses	11,500			11
12	9,752	8,000	10,000	12	Computers - Programs	18,000			12
13	58,861	191,950	201,075	13	Contractual Services	228,450			13
14	12,162	17,150	19,400	14	Dues Publications	19,400			14
15	775	11,300	15,300	15	Incentives Awards	16,000			15
16	48,037	55,130	61,000	16	Asset Liability Insurance	75,000			16
17	3,915	7,500	7,500	17	Logistical Support	7,500			17
18	153,505	117,000	119,107	18	Maintenance	168,125			18
19	100,691	71,750	65,700	19	Professional Services	83,000			19
20	103,655	212,954	254,762	20	Supplies	212,341			20
21	1,156	22,500	25,000	21	Travel and Tuition	25,000			21
22	62,644	72,600	72,600	22	Utilities	65,000			22
23	0	0	0	23	Grant Expenses	2,700			23
24				24					24
25				25					25
26				26					26
27	555,325	793,834	858,444	27	TOTAL MATERIALS AND SERVICES	932,016	0	0	27
					CAPITAL OUTLAY				
29	0	316,617	656,650	29	Grants	0			29
30	70,934	15,500	142,814	30	Equipment	10,000			30
31				31	Apparatus improvement	36,000			31
32	36,087	6,000	6,000	32	Office	0			32
33	98,619	5,000	5,000	33	Building repair replace rehab	0			33
34				34	Reserve fund expenditures	0			34
35	205,640	343,117	810,464	35	TOTAL CAPITAL OUTLAY	46,000	0	0	35
36	3,175,780	4,002,811	4,443,875	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	3,723,201	0	0	36

FORM
LB-30

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
GENERAL FUND

(name of fund)

Hoodland Fire District #74

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	Un-Audited First Preceding Year 2021-22						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2 RESERVED FOR FUTURE EXPENDITURE wages & benefits	215,986			2
3				3				3
4	0	0	0	4 TOTAL PERSONNEL SERVICES	215,986	0	0	4
5				5 Total Full-Time Equivalent (FTE)	1			5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0	0	0	9 TOTAL MATERIALS AND SERVICES	0	0	0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 TOTAL CAPITAL OUTLAY	0	0	0	13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0	0	0	17 TOTAL DEBT SERVICE	0	0	0	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 TOTAL SPECIAL PAYMENTS	0	0	0	21
22				22 INTERFUND TRANSFERS				22
23		25,000	7,500	23 Transfer to Apparatus Reserve	240,000			23
24			1,159,311	24 Transfer to Facilities and Firefighting Equipment Reserve	200,000			24
25		28,632		25 Firefighting Equipment Services & Supplies Reserve				25
26	60,000			26 Building Reserve				26
27				27				27
28	60,000	53,632	1,166,811	28 TOTAL INTERFUND TRANSFERS	440,000	0	0	28
29			350,000	29 OPERATING CONTINGENCY	500,000			29
30			0	30 RESERVED FOR FUTURE EXPENDITURE				30
31			1,000,000	31 UNAPPROPRIATED ENDING BALANCE	1,000,000			31
32	60,000	53,632	2,516,811	32 Total Requirements NOT ALLOCATED	2,155,986	0	0	32
33	3,175,780	4,002,811	4,443,875	33 Total Requirements for ALL Org.Units/Programs within fund	3,723,201			33
34				34 Ending balance (prior years)				34
35	3,235,780	4,056,443	6,960,686	35 TOTAL REQUIREMENTS	5,879,187	0	0	35

Detailed Requirements
General Fund Personal Services
(Fund)

Hoodland Fire District #74

	Historical data			Requirements for <u>Personal Services</u> (Name of program or organizational unit)			Budget for Next Year 2023-2024			
	Actual		Adopted budget this year 2022 - 2023				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second preceding year 2020 - 2021	Un-Audited First preceding year 2021 - 2022								
1	317,092	365,025	383,255	1	5100	All Chief's Salaries wages	402,415			1
2	92,629	95,408	100,188	2	5100	Admin Salaries wages	89,225			2
3	540,881	587,235	627,399	3	5100	Firefighter Salaries wages	644,900			3
4	81,147	140,942	120,866	4	5150	Grant Salaries wages	77,695			4
5	56,570	53,400	53,400	5	5210	Support nominal Fees	53,400			5
6	11,600	19,200	19,200	6	5220	Govy Resident program	0			6
7			40,200	7	5230	Govy Student program	59,400			7
8	397,030	394,194	325,000	8	5300	Overtime	345,000			8
9	57,703	40,000	11,500	9	5350	Grant overtime	5,000			9
10	849,292	1,148,456	118,394	10	5400	Employer Taxes	120,490			10
11			493,230	11	5500	Employer retirement costs	470,162			11
12			36,300	12	5500	LOSAP costs	36,300			12
13		22,000	210,825	13	5600	Employer medical benefits	218,710			13
14			60,000	14	5600	Employer HRA FSA costs	67,000			14
15	10,871		98,000	15	5700	Employer Benefits other WC-Life Ins	98,000			15
16			77,210	16	5750	Grant benefits all	57,488			16
17				17						17
18				18						18
19				19						19
20				20						20
21				21						21
22				22						22
23				23						23
24				24						24
25				25						25
26				26						26
27				27						27
28				28						28
29				29						29
30				30		Total full time equivalent (FTE)*	12			30
31				31		Ending balance (prior years)				31
32			0	32		Unappropriated ending fund balance				32
33	2,414,815	2,865,860	2,774,967	33		Total requirements	2,745,185			33

*When budgeting for personnel services expenditures, include number of related FTE positions.

2023 – 2024 REQUIREMENTS FOR PERSONNEL SERVICES

Total Full Time Equivalent (FTE) twelve (12)

1 Fire Chief
2 Division Chief
1 Office Administrator
1 Part Time Office Staff
7 Firefighters (1 from OSFM Capacity Grant)

Salaries and wages, grant salaries and wages, overtime, grant overtime, employer taxes, employer retirement costs, employer medical benefits expenses, grant benefits, employer other expenses (life insurance, EAP). Union personnel salaries and wages are based on the current collective bargaining agreement.

Volunteers

Combination Fire District relies on volunteers to provide adequate response. Volunteers are compensated through Support Nominal Fees and the LOSAP Program

Student Program

Starting a new program for up to five (5) students that will be compensated through Room and Board at the Government Camp Station, living expenses stipend, and education expenses reimbursement.

Detailed Requirements
General Fund Materials and Services
(Fund)

Hoodland Fire District #74

	Historical data			Requirements for <u>Materials and Services</u> (Name of program or organizational unit)			Budget for Next Year 2023-2024			
	Actual		Adopted budget this year 2022 – 2023				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second preceding year 2020 – 2021	Un-Audited First preceding year 2021– 2022								
1	172	5,000	5,000	1	6001	6010 Board Tuition Per Diem	6,500			1
2	0	1,000	2,000	2	6001	6020 Election Expenses	5,000			2
3	9,752	8,000	10,000	3	6100	computer programs new & updates admin	18,000			3
4	126,442			4	6125	CONTRACTUAL SERVICES				4
5		68,375	68,375	5	6125	C-Com Dispatch fees	65,500			5
6		17,325	19,100	6	6125	Copier lease & usage fees	11,000			6
7		42,600	50,000	7	6125	IT lease & usage fees	52,000			7
8		1,750	2,000	8	6125	Security, alarm systems	3,500			8
9		5,000	5,100	9	6125	Sleeper Rentals	12,000			9
10		1,500	1,500	10	6125	EMS Services, Zoll	1,500			10
11	17,984	8,000	7,000	11	6125	SCBA & bottle testing	10,000			11
12		2,400	2,600	12	6125	Personal Cell Phones	2,400			12
13				13	6125	Payroll/Insurance/Health benefits Processing Expenses	10,000			13
14		0	0	14	6125	24/7 Domicile Rental, repair, Insurance	0			14
15	35,690	39,600	40,000	15	6125	C-800 MEMBERSHIP FEE	55,150			15
16	5,187	5,400	5,400	16	6125	Testing hose & ladders annually	5,400			16
17				17	6150	Dues Publications Advertising printing postage				17
18	7,508	7,500	7,500	18	6150	Chief's & department memberships	7,500			18
19		2,400	2,400	19	6150	Prevention, Fire Marshal, Investigation	2,400			19
20	2,332	3,500	3,500	20	6150	EMT certification & RE-Cert	3,500			20
21	723	1,250	2,500	21	6150	Administrative advertising	2,500			21
22	909	500	1,500	22	6150	Administrative Printing	1,500			22
23	510	1,500	1,500	23	6150	POSTAGE	1,500			23
24	180	500	500	24	6150	EMPLOYEE IDENTIFICATION	500			24
25	775	4,000	4,000	25	6175	Incentives & awards	5,000			25
26		300	300	26	6175	Support Group				26
27		1,000	2,000	27	6175	Annual Picnic, HTC	2,000			27
28		6,000	9,000	28	6175	Annual Awards Banquet	9,000			28
29	48,037	55,130	61,000	29	6200	INSURANCE; Assets & Liabilities	75,000			29
30			0	30	6250	LOGISTICAL SUPPORT Coffee Tea meals				30
31	3,915	7,500	7,500	31	6251	The three stations Staff	7,500			31
32				32	6252	Rehabilitation, logistical support				32

Detailed Requirements
General Fund Materials and Services
(Fund)

Hoodland Fire District #74

	Historical data			Requirements for <u>Materials and Services</u> (Name of program or organizational unit)			Budget for Next Year 2023-2024			
	Actual		Adopted budget this year 2022 - 2023				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second preceding year 2020 - 2021	Un-Audited First preceding year 2021- 2022								
33				33	6300	MAINTENANCE- Materials & Services				33
34	4,330	5,000	14,686	34	6310	COMMUNICATIONS MAINT	10,000			34
35	1,321	4,000	4,000	35	6315	EMS MAINTENANCE MATERIALS	4,000			35
36	584	5,000	5,000	36	6320	Inside facilities maint	5,000			36
37	13,636	4,000	5,000	37	6325	Outside facilities maint	5,500			37
38		2,000	2,000	38	6330	PPE cleaning repair alterations	2,500			38
39	0	0	0	39	6335	Burglary Fire Alarm Systems	13,000			39
40	133,634	0	15,425	40	6345	ALL other vehicles outside CCFD	50,000			40
41		52,135	52,140	41	6350	CCFD#1 Labor Contract & parts	78,125			41
42		44,865	20,856	42	6355	CCFD Parts Cost				42
43				43	6400	PROFESSIONAL SERVICES				43
44	100,691	25,000	30,000	44	6400	Auditor	40,000			44
45		14,000	9,000	45	6400	Attorney	10,000			45
46		1,500	1,500	46	6400	Chaplain & Tip programs	2,000			46
47		2,000	2,000	47	6400	Employee Assistance Programs	3,500			47
48		50	0	48	6400	LGIP Fees	0			48
49		8,000	6,000	49	6400	Fire EMS reporting programs	8,000			49
50		10,000	6,000	50	6400	Training tracking programs	8,000			50
51		1,200	1,200	51	6400	Active 911	1,500			51
52		10,000	10,000	52	6400	Medical Director	10,000			52
53				53	6500	SUPPLIES				53
54	943	400	450	54	6510	Address Marker Program	800			54
55	1,593	3,500	3,500	55	6515	Books Library Manuals	3,500			55
56		200	200	56	6520	Chimney Brush Program	200			56
57	22,103	25,000	25,000	57	6525	EMS Disposable	27,000			57
58	2,649	7,500	5,000	58	6530	Facility Supplies Soap TP Towels Rugs	5,500			58
59		3,300	1,000	59	6534	Electronic Devices	5,000			59
60	8,576	5,000	5,000	60	6536	FF Equip Expendable	5,500			60
61		7,500	7,500	61	6537	FF Equip · NON-Disposable	9,000			61
62	16,552	35,000	35,000	62	6540	Fuels Oil Grease Lubes	35,000			62
63	12,709	8,250	8,000	63	6550	Offices Supplies ALL	9,300			63
64				64	6555	OR Capacity Grant PPE	2,700			64
65	19,663	77,054	35,000	65	6555	new PPE Structural & Wildland	35,000			65
66			0	66	6559	Physical Fitness Equipment	4,500			66

Detailed Requirements
General Fund Materials and Services
(Fund)

Hoodland Fire District #74

	Historical data			Requirements for <u>Materials and Services</u> (Name of program or organizational unit)			Budget for Next Year 2023-2024			
	Actual		Adopted budget this year 2022 – 2023				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second preceding year 2020 – 2021	Un-Audited First preceding year 2021– 2022								
67	856	1,500	2,000	67	6560	Prevent Public Info & Education	2,000			67
68				68						68
69	926	3,000	0	69	6565	SCBA Supplies for Testing	2,000			69
70		3,750	3,500	70	6570	Special Rescue	10,000			70
71	8,004	5,500	7,500	71	6575	Supplies shop misc. repair items	7,500			71
72	1,431	4,500	4,500	72	6580	Training Firefighters Support Staff	9,500			72
73		12,000	12,000	73	6585	NEW & Repair of Uniforms ALL ATAFF	12,000			73
74	6,558			74	6585	ALL Staff				74
75				75	6585	Support Staff				75
76	1,092			76	6585	Repair of uniforms				76
77				77	6585	Cleaning Alterations Patches				77
78		10,000	15,000	78	6590	WUI Mitigation Supplies	29,041			78
79			9,612	79	6590	SAFER Program Supplies				79
80			75,000	80	6590	Firewise Grant Govy				80
81		9,000	9,000	81	6600	Travel & Per Diem ALL	9,000			81
82	1,156			82	6600	Firefighters Support Staff				82
83				83	6600	Special Rescue				83
84				84	6600	Outside Instructor Reimbursement				84
85		13,500	16,000	85	6700	Tuition and Fees ALL	16,000			85
86	6,668			86	6700	Firefighters & Support Staff				86
87				87	6700	Special Rescue				87
88				88	6700	CERT				88
89				89	6800	<u>Utilities propane cell phone elec sewer water rugs mops towels garbage iPads</u>				89
90	62,644	72,600	72,600	90	6800	All stations	65,000			90
91				91	6800	Signal Light				91
92				92	6800	24/7 Domicile utilities				92
93				93						93
94				94						94
95	12	11	11	95		Total full time equivalent (FTE)*	12			95
96				96		Ending balance (prior years)				96
97			0	97		Unappropriated ending fund balance	0	0	0	97
98	688,435	793,834	858,444	98		Total requirements	932,016	0	0	98

*When budgeting for personnel services expenditures, include number of related FTE positions.

2023 – 2024 REQUIREMENTS FOR MATERIALS & SERVICES

Board – Election Expenses

To provide continuing educational and training opportunities for the Board of Directors and to cover election expenses.

Computers – Programs

For software subscriptions for reporting and tracking and to upgrade computers as necessary.

Contractual Services

To maintain services for outside contract service vendors who perform specialized services.

Dues Publications

To maintain dues to professional organizations and to advertise public notices.

Incentives Awards

To provide recognition and awards for service to members.

Asset Liability Insurance

To maintain asset liability insurance coverage.

Logistical Support

To provide coffee, tea, bottled water, condiments, and occasional meals.

Maintenance

To provide services and supplies to maintain and provide repairs when needed which includes but is not limited to apparatus, three stations, communication equipment.

Professional Services

For outside professional services including but not limited to attorney, consultants, auditors, medical director.

Supplies

Disposable and non-disposable supplies including but not limited to motor fuels, EMS supplies, office supplies, firefighting equipment.

All Travel Tuition

To provide opportunities for continuing educational and training opportunities for All Staff and Volunteers.

Grant Expenses

To provide for expenses that are allowed under the terms of the grant.

Detailed Requirements
General Fund Capital Outlay
(Fund)

Hoodland Fire District #74

	Historical data			Requirements for Capital Outlay (Name of program or organizational unit)			Budget for Next Year 2023-2024			
	Actual		Adopted budget this year 2022 - 2023				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second preceding year 2020 - 2021	Un-Audited First preceding year 2021 - 2022								
1			341,000	1	7000	21 AFG Grant Water Tender				1
2			94,214	2	7050	Communications 800 System				2
3	41,499			3	7100	EMS Services Equipment				3
4		8,850		4	7150	2021 VFA Grant				4
5	27,700	7,500	25,500	5	7150	Firefighting Tools Hose Etc				5
6	36,087	3,000	3,000	6	7200	Office Equip computers				6
7			4,500	7	7250	Physcal Fitness Equipment				7
8		307,767	272,040	8	7300	2020 SCBA Grant				8
9		2,000	1,000	9	7300	SCBA Equipment				9
10	1,735	4,000	5,600	10	7350	Special Rescue				10
11		2,000	12,000	11	7350	Training	10,000			11
12	16,836	5,000	5,000	12	7400	Appliances Rehab Buildings				12
13				13	7400	Station Maintenance				13
14		3,000	3,000	14	7450	Furniture				14
15			43,610	15	7550	Core Vehicle Slip In Unit	36,000			15
16	81,783			16	105	Government Camp Station Remodel				16
17				17						17
18				18						18
19				19						19
20				20						20
21				21						21
22				22						22
23				23						23
24				24						24
25				25						25
26				26						26
27				27						27
28				28						28
29				29						29
30				30		Total full time equivalent (FTE)*				30
31				31		Ending balance (prior years)				31
32				32		Unappropriated ending fund balance	0			32
33	205,640	343,117	810,464	33		Total requirements	46,000	0	0	33

*When budgeting for personnel services expenditures, include number of related FTE positions.

2023 – 2024 REQUIREMENTS FOR CAPITAL OUTLAY

Training

To purchase steel shipping containers to convert one to Live Burn Box for training for experienced firefighters and convert the other one to allow for adjustable walls to teach and maintain firefighter's skills.

High Axel Vehicle Slip In Unit

To add a removable slip-in-unit to the High Axel vehicle to be able to utilize this vehicle for fire attack.

**FORM
LB-11**

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 Fire District #74
(Name of Municipal Corporation)

Line Item	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024			Line Item
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	Un-Audited First Preceding Year 2021-22						
1				RESOURCES				1
2	237,740	239,740	265,740	2 Cash on hand * (cash basis), or	274,240			2
3				3 Working Capital (accrual basis)				3
4				4 Previously levied taxes estimated to be received				4
5	2,000	1,000	1,000	5 Interest	1,000			5
6	0	25,000		6 Transferred IN, from other funds	240,000			6
7			7,500	7 Sale of apparatus				7
8				8				8
9				9				9
10	239,740	265,740	274,240	10 Total Resources, except taxes to be levied	515,240	0	0	10
11			0	11 Taxes estimated to be received				11
12				12 Taxes collected in year levied				12
13	239,740	265,740	274,240	13 TOTAL RESOURCES	515,240	0	0	13
14				14 REQUIREMENTS **				14
15				15 Org. Unit or Prog. & Activity Object Classification Detail				15
16	0	0	0	16	0	0	0	16
17	0	0	0	17	0	0	0	17
18	0	0	0	18	0	0	0	18
19	0	0	0	19	0	0	0	19
20	0	0	0	20	0	0	0	20
21	0	0	0	21	0	0	0	21
22	0	0	0	22	0	0	0	22
23	0	0	0	23	0	0	0	23
24	0	0	0	24	0	0	0	24
25	0	0	0	25	0	0	0	25
26	0	0	0	26	0	0	0	26
27	0	0	0	27	0	0	0	27
28	0	0	0	28	0	0	0	28
29	239,740	265,740		29 Ending balance (prior years)				29
30			274,240	30 UNAPPROPRIATED ENDING FUND BALANCE	515,240	0	0	30
31	239,740	265,740	274,240	31 TOTAL REQUIREMENTS	515,240	0	0	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

FORM
LB-11

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

**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

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

Facilities and Firefighting Equipment
(Fund)

Hoodland Fire District #74
(Name of Municipal Corporation)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024			
Actual		Adopted Budget This Year Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2020-21	First Preceding Year 2021-22							
1			1	RESOURCES			1	
2			2	Cash on hand * (cash basis), or	1,113,311		2	
3			3	Working Capital (accrual basis)			3	
4			4	Previously levied taxes estimated to be received			4	
5		4,000	5	Interest	2,000		5	
6		1,159,311	6	Transferred IN, from other funds	200,000		6	
7			7				7	
8			8				8	
9			9				9	
10	0	0	10	Total Resources, except taxes to be levied	1,315,311	0	10	
11			11	Taxes estimated to be received			11	
12			12	Taxes collected in year levied			12	
13	0	0	13	TOTAL RESOURCES	1,315,311	0	13	
14			14	REQUIREMENTS **			14	
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail	15	
16		150,000	16	GF	Capital Outlay	Replace install Generator	16	
17		300,000	17	GF	Capital Outlay	Sleeper Project	17	
18		40,000	18	GF	Capital Outlay	Sub Stations Repairs Paint	18	
19		50,000	19	GF	Capital Outlay	Security System Equipment	19	
20		30,000	20	GF	Capital Outlay	Firefighting Equipment or services	20	
21		30,000	21	GF	Capital Outlay	EMS Equip or services	21	
22		30,000	22	GF	Capital Outlay	Communication Equip Services	22	
23		130,000	23	GF	Capital Outlay	EMS three Defib machines	23	
24			24	GF	Capital Outlay	New Station/Land phase 1 planning	24	
25			25				25	
26			26				26	
27			27				27	
28			28				28	
29			29	Ending balance (prior years)			29	
30		403,311	30	UNAPPROPRIATED ENDING FUND BALANCE			30	
31	0	0	31	TOTAL REQUIREMENTS			31	

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**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.

This fund was abolished by resolution number

2022-03 on June 14, 2022 for the following specified purpose:

Review Year: June 2022

To make improvements to our three stations and grounds.

**Facilities and Firefighting Equipment
(Fund)**

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

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-21	Un-Audited First Preceding Year 2021-22							
1				1	RESOURCES			1	
2	843,756	911,149		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	6,000	4,000		5	Interest			5	
6				6	Transferred IN, from other funds			6	
7	60,000	0		7				7	
8				8				8	
9				9				9	
10	909,756	915,149	0	10	Total Resources, except taxes to be levied		0	0	10
11	0	0		11	Taxes estimated to be received				11
12				12	Taxes collected in year levied				12
13	909,756	915,149	0	13	TOTAL RESOURCES	0	0	0	13
14				14	REQUIREMENTS **				14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15
16	0	0		16					16
17	0	0		17					17
18	0	0		18					18
19	0	250,000		19					19
20	0	450,000		20					20
21	0	0		21					21
22	0	0		22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	909,756	215,149		29	Ending balance (prior years)				29
30			0	30	UNAPPROPRIATED ENDING FUND BALANCE		0		30
31	909,756	915,149	0	31	TOTAL REQUIREMENTS		0	0	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**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.

This fund was abolished by resolution number

2022-02 on June 14, 2022 for the following specified purpose:

Review Year: June 2022

To purchase firefighting equipment, services and supplies

Firefighting Equipment Services and Supplies
(Fund)

Hoodland Fire District #74
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	Un-Audited First Preceding Year 2021-22						
1				RESOURCES				1
2	335,950	329,244		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	2,850	1,500		5 Interest				5
6		28,632		6 Transferred IN, from other funds				6
7	0	0		7				7
8				8				8
9				9				9
10	338,800	359,376	0	10 Total Resources, except taxes to be levied		0	0	10
11	0	0		11 Taxes estimated to be received				11
12				12 Taxes collected in year levied				12
13	338,800	359,376	0	13 TOTAL RESOURCES	0	0	0	13
14				REQUIREMENTS **				14
15				15 Org. Unit or Prog. & Activity	Object Classification	Detail		15
16	40,000	40,000		16		Firefighting Equipment services		16
17	40,000	40,000		17		EMS Equipment services		17
18	40,000	40,000		18		Communication Equipment services		18
19	40,000	40,000		19		SCBA Equipment services		19
20	0	0		20		C-800 coms & fees 19-20, 20-21		20
21		25,000		21		21-22 future EMS Defib		21
22		25,000		22		21-22 future SCBA replacements		22
23	0			23		FFES-Snorkels-Snow access		23
24	11,043			24		20-21 Firehouse Subs Grant Match		24
25		6,000		25		21-22 Fire Com headsets (\$4,316.19)		25
26		34,000		26		21-22 IT conversion (\$14,176.50)		26
27				27				27
28				28				28
29				29		Ending balance (prior years)		29
30	167,757	109,376	0	30		UNAPPROPRIATED ENDING FUND BALANCE	0	30
31	338,800	359,376	0	31		TOTAL REQUIREMENTS	0	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year