



West Side Rural Fire Protection District

Budget FY 2022/23
Hood River, Oregon



“Neighbor Helping Neighbor since 1948”

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Introduction of Members

BOARD OF DIRECTORS

Mark Beam
Ed Weathers
Jim Gray (President)
Jeff Hasegawa
John Beeman

Term Expires

June 30, 2023
June 30, 2023
June 30, 2025
June 30, 2025
June 30, 2023

BUDGET COMMITTEE

Mark Van Metre
Russ Gray
Bob Benton
Brien Gibson
Mike Mason

Term Expires

June 30, 2025
June 30, 2023
June 30, 2024
June 30, 2025
June 30, 2023

DISTRICT ADMINISTRATIVE STAFF

Chris Nickelsen, Fire Chief
Rusty Gilbert, Assistant Chief
Doug Kelly, Chief Administrative Officer/Fire Marshal
Josh Beckner, Captain/AEMT
Willie Ishizaka, Firefighter/EMT
Matt Adams, 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 four (4) full time employees (FTEs) and approximately 50 volunteer firefighters. 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 abates 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.

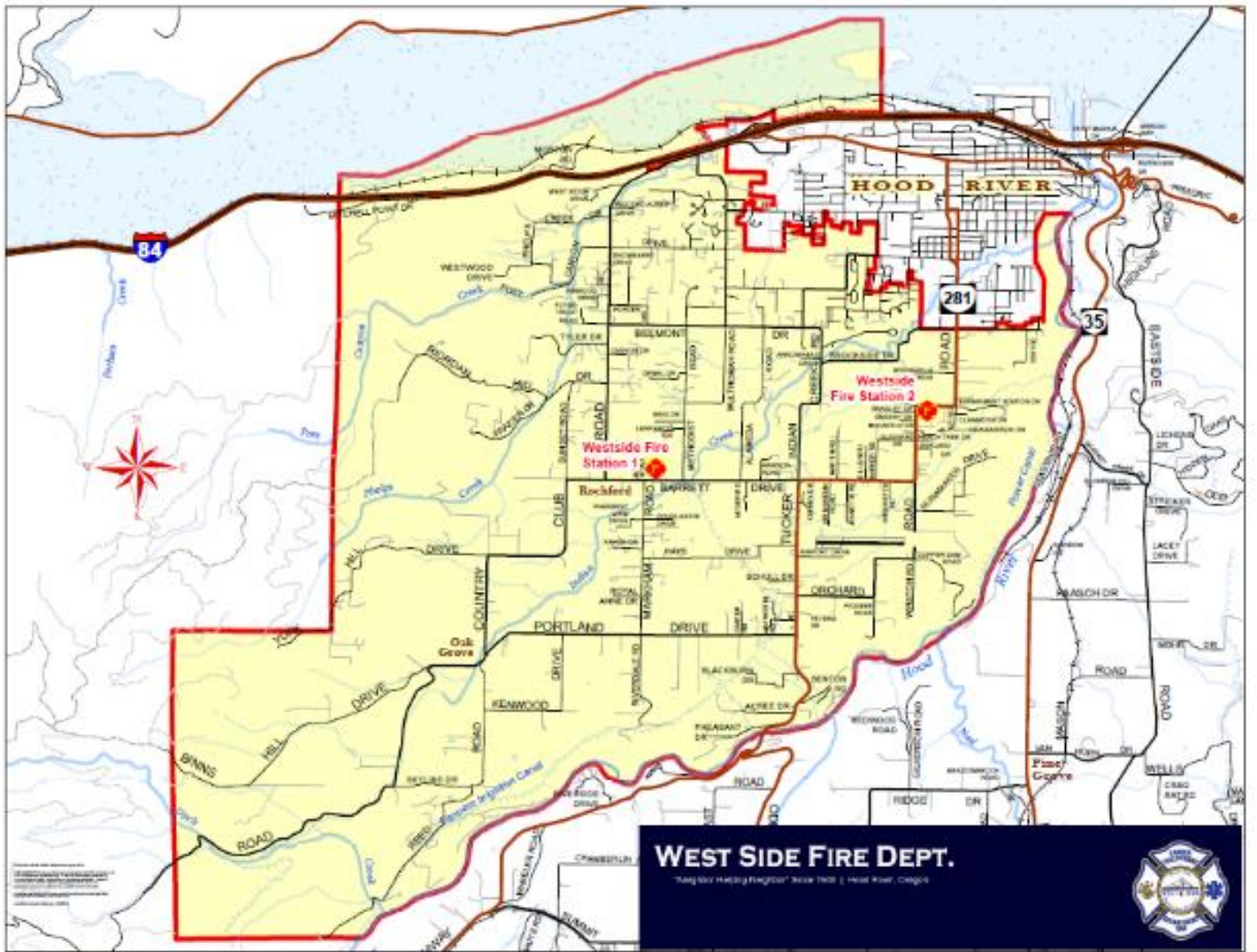
Population estimates for Hood River County are listed below.

| Population | | | |
|---|--------|--------------------|-----------------|
| | 2019 | 2020 | 2021 |
| Hood River County* | 25,480 | 23,949 (-1,531) | 23,888 (-61) |
| Fire District** | 8,450 | 8,000 | 7,939 |
| Source: *Portland State University - Center of Population and Census **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 West Side Fire District,

It is a privilege to submit West Side Fire District's proposed budget for FY 2022/23. The priority of this budget is to be fiscally responsible with 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.

The District continues to address the number one priority of maintaining service levels and has adjusted the budget during this budget process. West Side Fire District continues to see an increase in our Assessed Valuation (AV) throughout the District.

Budget Overview

West Side Fire District's biggest fiscal challenges are the Oregon Tax System, Public Employees Retirement System (PERS), and increasing costs in health care. SB 1049, signed into law in 2019, makes several adjustments to PERS to slow the increase in employer contribution rates. The impact of SB 1049 on employer PERS rates for the 2021-23 biennium have been substantial. 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). The PERS rate increase is substantially lower than the 2019-21 biennium which was increased 10.27% for Tier 1/Tier 2 employees and 6.32% for OPSRP Police/Fire payroll.

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 5% in medical and 4.5% in dental insurance this fiscal year.

Additional line items were included last fiscal year to better track expenditures which will allow the District to plan more efficiently in future years. The proposed 2022/23 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.

This budget proposal reflects a 3.3% 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. We hired one (1) additional Firefighter/EMT during FY 2021/22 with our property taxes. This brings our full-time employees to four (4), increasing our number of emergency responders. There is one proposed capital expenditure in this budget for a Utility Terrain Vehicle (UTV) to assist in rescues.

See below for Budget Revenues and Budget Expenditures.

| Budget Revenues | | | |
|---|------------------------------|-------------------------------|--------------------------------|
| | FY 2020/21 Actual | FY 2021/22 Adopted | FY 2022/23 Proposed |
| Property Taxes (Current & Prior) | \$773,703 | \$780,800 | \$803,830 |
| Grants | \$382,681 | - | - |
| Contractual Services | \$4,800 | \$4,800 | \$4,800 |
| Intergovernmental Agreements | \$19,848 | \$20,999 | \$5,800 |
| Beginning Fund Balance | - | \$481,845 | \$660,756 |
| Other (transfers in, interest, sale of property, donations) | \$38,619 | \$415,533 | \$14,540 |
| Total | \$1,219,651 | \$1,703,977 | \$1,489,726 |

| Budget Expenditures | | | |
|----------------------------|------------------------------|-------------------------------|--------------------------------|
| | FY 2020/21 Actual | FY 2021/22 Adopted | FY 2022/23 Proposed |
| Personnel Services | \$419,859 | \$545,600 | \$588,636 |
| Materials & Services | \$301,316 | \$253,700 | \$262,100 |
| Capital Outlay | \$115,537 | \$11,295 | 42,000 |
| Debt Service | - | - | - |
| Contingency | - | \$494,849 | \$596,990 |
| Grants | \$385,822 | - | - |
| Transfers out | - | \$398,533 | - |
| Total | \$1,222,534 | 1,703,977 | 1,489,726 |

There are several 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 account's Real Market Values are above the AV line.
- ii. We are planning to increase revenue by billing for our services with Rescue events from tourists and citizens that do not reside within our District. Currently, the District does not bill for Rescue services; however, we can be on a Rescue event for many hours tending to a non-tax paying Citizen leaving our District with little or no coverage for response to District taxpayers.
- iii. During FY 2021/22 we added one (1) paid Firefighter/EMT

Challenges

- i. Increasing health care costs and minimal AV growth.
- ii. Capital building and apparatus replacement.
- iii. Loss of revenue due to annexations by the City of Hood River.
- iv. 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 will be 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 have exceeded the budgeted amounts by 3.6% as of March 31, 2022. This is attributed to higher than predicted "previous taxes" being paid and better than expected carryover from the previous year as a result of conservative budgeting through long-range projections.

West Side Fire District's Assessed Value for 2022/23 is \$656,254,741. 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 District is projecting Assessed growth of 3% and anticipates a 94.5% 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.

Sincerely,

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 2022/23 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 2022/23 fiscal year.

| Date | Action |
|----------------------|--|
| March 2022 | Meet with County Assessor |
| Feb/March/April 2022 | Budget Development |
| April 20, 2022 | Publish First Notice of First Budget Committee Meeting <i>(5-30 days before, at least 5 days apart) Publish Wednesday, April 20</i> |
| April 27, 2022 | Publish Second Notice of First Budget Committee Meeting <i>(5-30 days before, at least 5 days apart) Publish Wednesday, April 27</i> |
| May 13, 2022 | Deliver Proposed Budget to Committee |
| May 19, 2022 | Budget Committee Meeting 11:00am Receive Budget Message, Presentation of Budget Document, Budget Committee Deliberations, Public Comment, Approve Tax Rates, Levies and Budget Appropriations |
| May 19, 2022 | District Board Meeting 12:00pm |
| May 25, 2022 | Publish Financial Summaries, LB-1, and Notice of budget hearing <i>(Publish once, 5-30 days before the hearing, Wednesday, May 25)</i> |
| June 16, 2022 | Public Hearing and Board Meeting 12:00pm Adopt Budget, Appropriate Funds, Levy Property Taxes |
| July 15, 2022 | File Form LB-50 with County Assessor(s) 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, 2022 | Budget to filed with County Recorder(s) 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. The budget is managed on a day-to-day basis by the Chief Administrative Officer. The budget format consists of a General Fund which houses all operating revenues and expenditures including the Capital Reserve Fund. Within the General Fund, there is one cost center, entitled Operations. The District had five funds in the FY 2020/21 budget. Three funds (Seismic Grant 1, Seismic Grant 2, and Levy) were closed by an independent certified public accountant to streamline the budget and audit. Actual dollars spent in past budgets were mixed in a combination of funds. Having only two funds will more accurately track all 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. The Capital Reserve Fund is shown within the Operations Cost Center.

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 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, 2024.

The FY 2022/23 budget is projecting a 3% increase in total Assessed Valuation (AV) from the previous fiscal year, with a 94.5% collection rate. These projections are based on discussions with the Hood River County Assessor in March. The projected property taxes to be received in 2022/23 are \$803,830; 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 2022/23 with a 94.5% collection rate.

The beginning fund balance is the second largest resource within the FY 2022/23 budget. The beginning fund balance consists of all unspent dollars from the prior fiscal year which includes prior contingencies and reserves. The Capital Reserve Fund is accounted for within the beginning fund balance. Before FY 2021/22, budgets did not record the fund balance in the budget; however, it was reflected in the audit. The fund balance decreased from \$505,342 in the FY 2019/20 budget to \$502,459 which is the audited ending fund balance for FY 2021/22.

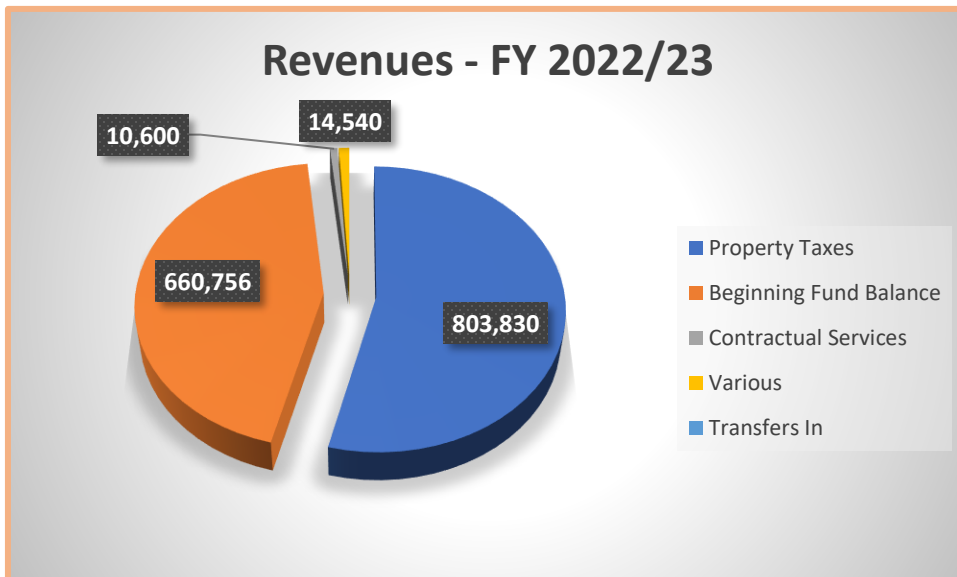
For FY 2022/23, the budgeted beginning fund balance is \$660,756, a 32% increase from the audited FY 2021/22 amount. This increase is attributed to anticipated revenues exceeding anticipated expenses and not utilizing the reserve funds in FY 2021/22. When projecting where the District will end this next 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.

Tracking of the beginning fund balance began last fiscal year. Data from this category will be shown in future budgets to compare activity.

The two Seismic grants in the amount of \$1,588,792 to upgrade both fire stations in FY 2019/20 and 2020/21 have been closed. There are no federal grant dollars budgeted in the FY 2022/23 budget. The District also rents office space to Ice Fountain Water District and receives \$4,800 annually. A staff vehicle (\$25,000) was sold to another Fire District; they paid \$12,500 last fiscal year and we will receive the remaining \$12,500 this fiscal year.

The intergovernmental agreement (IGA) annexation line item (\$5,800) 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. After five years of tax payments the property taxes belong to the City of Hood River and not the District. The District is losing revenue on lost taxes due to annexations.

A breakdown of the 2022/23 Resources of \$1,489,726 are included below.

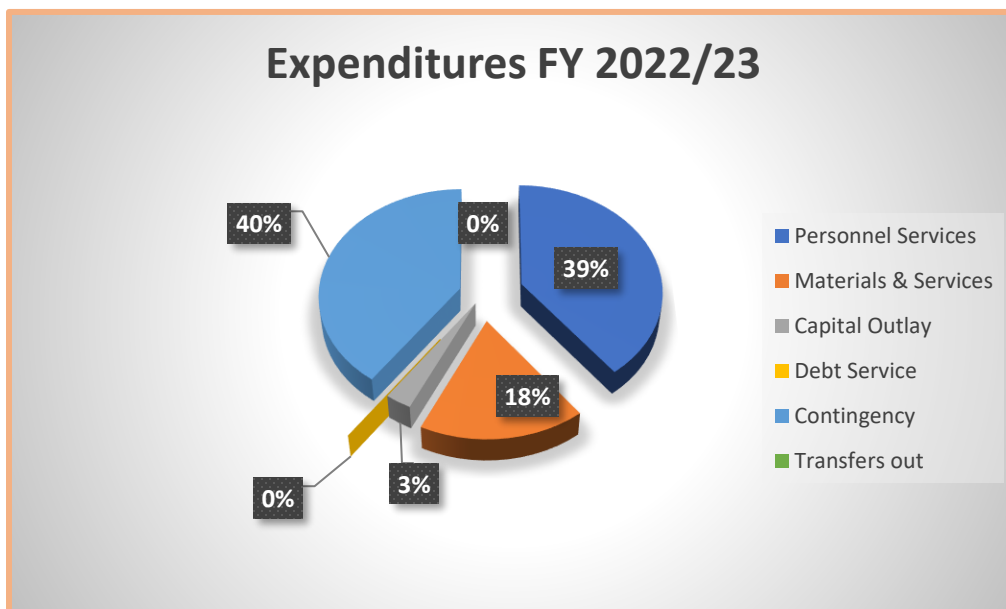


Expenditures

District expenditures are broken into five categories within the Operations cost center (including the Capital Reserve, accounted for within Contingency). These categories include:

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

Total expenditures for the *proposed* FY 2022/23 budget are \$1,489,726 and are divided among the categories as follows:



Personnel Services

At \$588,636 personnel services are 39% of the total budget and includes 4.05 FTEs. An additional firefighter/EMT was hired in the FY 2021/22 and allows the District more coverage for 911 responses. 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. This new position added helps provide emergency and non-emergency response seven days a week during business hours. As growth continues, we will evaluate providing 24/7 paid emergency and non-emergency response. The current FY 2022/23 personnel table is below.

| Position | FY 2020/21 | FY 2021/22 | FY 2022/23 |
|---|------------|------------|------------|
| Chief Administrative Officer/Fire Marshal | 1 | 1 | 1 |
| Firefighter/EMT | 2 | 3 | 3 |
| Bookkeeper | 0.05 | 0.05 | 0.05 |
| Total | 3.05 | 4.05 | 4.05 |

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 2022/23 is \$52,167.

Medical insurance is budgeted at \$91,344. Medical insurance rates are increasing by 5% and Dental is increasing by 4.5%. Currently, 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 firefighter/EMT positions and Training Captain are budgeted for a, 3%/6% respectively, salary increase this fiscal year to bring us in line with neighboring Districts with a cost of living adjustment. 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.

Bookkeeping is remaining at \$7,000. Payroll was removed from the bookkeepers duties last fiscal year; however the bookkeeper still handles all associated PERS accounts and bookkeeping duties. The bookkeeper works 10 hours per month.

Volunteer Fire Fighter’s remains at \$12,000. 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 shift coverage for 911 responses. A Shift Stipend program was implemented FY 2021/22 and is budgeted for FY 2022/23 for \$20,000.

Volunteer Fire Chief and Assistant Chief’s remains at \$4,500. This stipend is to offset time and expenses for their duties required by their position.

Length of Service Program remains at \$20,000. This is a point-based retirement program administered by Oregon Fire District Directors Association.

Materials & Services

Materials and Services is the second largest expenditure category at 18% of the total budget (excluding contingency and transfers). Notable materials and service items are discussed in further detail within the Operations Cost Center narrative below under the Financial Overview.

Capital Outlay

The final payment for the Murphey Land Trust was made in FY 2021/22 for \$11,291. The budget includes one expense for Capital Outlay in this budget cycle. An UTV and trailer are budgeted to assist with rescue incidents off roadways. This vehicle will increase our rescue abilities and non-residents will be billed to help offset costs.

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 2021 was \$1,346,039,863.

The District's legal debt limit for FY 2022/23 is approximately \$16,825,498. As of the end of FY 2021/22, 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 and Capital Reserve

Contingencies are monies set aside for operations and unforeseen expenditures during the months of little to no tax revenue. The FY 2022/23 budget has a total contingency of \$502,872 which is 34% of total expenditures. Contingencies are discussed in further detail within the Operating Cost Center narrative. The Capital Reserve remains at \$94,118 and is 6% of total expenditures.

Transfers

In FY 2021/22, the District closed the Levy Fund and thus transferred in \$398,533 to the General Fund. All taxes are tracked in the General Fund moving forward. An equal transfer out of the Levy Fund of \$398,533 was reflected to balance the budget in FY 2021/22. No transfers are allocated in this 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 and Capital Reserve.

There are 4.05 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 3.3%. In past budgets, materials and services were accounted for in the General Fund and under the Levy Fund. With the Levy now included in the General Fund, this increase in materials and services reflects District expenditures. Items to note are:

- Advertising/Publications - remains at \$1,500.
- Contractual Services - Increased by \$1,900. Dues increase yearly for Hood River Fire Chief's assessment fee.
- Audit & Legal - Increased by \$5,000. Increased legal fees.
- Insurance (PC&L) - Increased by \$5,500. Property and Casualty insurance increase.
- Utilities - Decreasing by \$5,000. Accounting for all utilities within this line item and planning for rate increases.
- Subscriptions & Memberships - Increased by \$2,000.
- IT Software/Hardware - Decreased by \$6,500 due to choosing State funded IT software and not purchasing an expensive policy program.
- Miscellaneous - Remains at \$1,000.
- Election, Budget, & Board - Increased by \$6,000. Covers Board Mileage and possible renewal levy expenses.
- Office Supplies/Postage/Printing - \$8,000. No change.
- Uniforms - Decreased by \$1,100. Purchase of new Class B shirts for officers.
- Personal Protective Equipment - Increased by \$5,000. We are out of extra turnouts and with our growing membership more are needed. Each set costs approximately \$2,800.
- Fire Training, Equipment, Supplies - \$4,000. No change.
- Medical Training, Equipment, Supplies - \$14,000. No change.
- Station Supplies - Increased by \$7,000. Conference chairs are needed at both stations.
- Small Tools & Equipment - \$15,000. No change.
- Building Maintenance & Grounds - \$5,000. No change.
- Communications/Radio - Increased by \$4,000. Purchase five portable radios for Engine 51 plus programming of mobiles/portables. Need to purchase more pagers (5 for \$2,600).
- Tuition, Meeting, Travel - \$6,000. No change.
- EMS Licenses - Increased \$600. Pay for EMS licenses renewal in this fiscal year.
- External Equipment Maintenance - \$4,000. No change.
- Fuel - \$17,000. No change.
- Vehicle Maintenance & Repairs - Decreased by \$17,000. Covers all repair/additions to apparatus. Both engines had large services completed last year.
- Fire Prevention - \$1,000. No change.
- Chief's Fund - increased to \$1,000. Purchase and awards as needed.

Capital Outlay

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 and administrative equipment, and vehicle purchases. Capital expenses allocated are for the purchase of a UTV and trailer for rescues.

To ensure the firefighters have the necessary equipment the District must continually prepare fiscally to upgrade when necessary. The District is planning a process to develop a long term financial and strategic plan. This will in turn help develop the upcoming apparatus replacement schedule in future budgets.

The District purchased the land under the Grange Hall next to the Barrett Fire Station in 2013. The District has been making annual payments on the land in the amount of approximately \$11,295. The last payment on this purchase was FY 2021/22 budget in the amount of \$11,291.

Contingency

The contingency line item has one Operating component; during fiscal year 2021/22 the balance was \$400,731. This budget directs an additional \$102,141 into the contingency, due to fiscal management, totaling \$502,872 in the Operating Component.

Capital Reserve Fund

The Capital Reserve Fund remains at \$94,118. Last FY this line item was placed under Contingency and is now broken out to show its own fund balance. In future years, dollars will be placed in the fund to prepare for the cost of apparatus replacement.

Summary

Conservatively, the District requires approximately \$70,000/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 \$500,000 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 \$350,000 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 \$350,000, the District would need to 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 a contingency 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 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

| | | FY 19/20 | FY 20/21 | FY 21/22 | FY 22/23 | FY 22/23 | FY 22/23 |
|------------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| Resources | | | | Budget | Budget | Budget | Budget |
| 10-0000-3100 | Property Tax/Current | 433,343 | 449,687 | 462,000 | 476,261 | 476,261 | 476,261 |
| 10-0000-3110 | Property Tax/Prior | 14,254 | 21,257 | 10,000 | 5,000 | 5,000 | 5,000 |
| 10-0000-3610 | Interest Revenue | 14,284 | 3,027 | 2,000 | 40 | 40 | 40 |
| 10-0000-3150 | Local Option Operating Tax Levy | 289,153 | 302,759 | 308,800 | 322,569 | 322,569 | 322,569 |
| 10-0000-3820 | Rescue Billing/Special Events | - | - | - | - | - | - |
| 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 | 3,585 | 17,203 | - | 2,000 | 2,000 | 2,000 |
| 10-0000-3310 | Federal Grants | - | - | - | - | - | - |
| 10-0000-3320 | Non-Federal Grants | - | - | - | - | - | 35,000 |
| | Seismic Grant Income 1 | 811,141 | 114,672 | - | - | - | - |
| | Seismic Grant Income 2 | 515,042 | 268,009 | - | - | - | - |
| 10-0000-3921 | Sale of Property/Equipment | 33,000 | 18,389 | 15,000 | 12,500 | 12,500 | 12,500 |
| 10-0000-3335 | IGA Annex Revenue | 18,760 | 19,848 | 20,999 | 5,800 | 5,800 | 5,800 |
| 10-0000-3920 | Transfer in from Levy Fund | - | - | 398,533 | - | - | - |
| 10-0000-3000 | Beginning Fund Balance | - | - | 481,845 | 660,756 | 660,756 | 660,756 |
| Resources Total | | 2,137,362 | 1,219,651 | 1,703,977 | 1,489,726 | 1,489,726 | 1,524,726 |

| | | FY 19/20 | FY 20/21 | FY 21/22 | FY 22/23 | FY 22/23 | FY 22/23 |
|---------------------------------|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| Personnel Services | | | | Budget | Budget | Budget | Budget |
| 10-3500-5110 | Personnel Services | 219,271 | 234,956 | 321,800 | 343,700 | 343,700 | 343,700 |
| 10-3500-5112 | Overtime/Comp Time/On call/FLSA | - | - | 20,000 | 20,000 | 20,000 | 20,000 |
| 10-3500-5113 | Volunteer Fire Fighter's | 8,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 10-3500-5114 | Volunteer Fire Chief's | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 10-3500-5115 | Conflagration Wages | - | 926 | - | - | - | - |
| 10-3500-5116 | Special Event Wages | - | - | - | - | - | 35,000 |
| 10-3500-5121 | Employer FICA | 77,263 | 84,183 | 26,000 | 27,497 | 27,497 | 27,497 |
| 10-3500-5122 | Workers Comp | - | - | 17,000 | 9,500 | 9,500 | 9,500 |
| 10-3500-5123 | Medical Insurance | 16,314 | 39,145 | 87,100 | 91,344 | 91,344 | 91,344 |
| 10-3500-5124 | Employer PERS | - | 15 | 29,500 | 52,167 | 52,167 | 52,167 |
| 10-3500-5125 | Life, STD, LTD | - | - | 3,345 | 3,407 | 3,407 | 3,407 |
| 10-3500-5126 | Accidental D&D | - | - | 4,355 | 4,521 | 4,521 | 4,521 |
| 10-3500-5127 | Length of Service Program | 19,272 | 9,785 | 20,000 | 20,000 | 20,000 | 20,000 |
| Personnel Services Total | | 344,620 | 385,510 | 545,600 | 588,636 | 588,636 | 623,636 |

| | | FY 19/20 | FY 20/21 | FY 21/22 | FY 22/23 | FY 22/23 | FY 22/23 |
|---------------------------------------|---------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| Materials & Services | | | | Budget | Budget | Budget | Budget |
| 10-3500-5211 | Contractual Services | 18,842 | 8,469 | 13,100 | 15,000 | 15,000 | 15,000 |
| 10-3500-5212 | Audit & Legal | 14,780 | 16,257 | 15,000 | 20,000 | 20,000 | 20,000 |
| 10-3500-5220 | Insurance (PC&L) | 20,345 | 16,565 | 17,000 | 22,500 | 22,500 | 22,500 |
| 10-3500-5230 | Vehicle Maintenance & Repairs | 21,657 | 39,012 | 45,000 | 28,000 | 28,000 | 28,000 |
| 10-3500-5231 | Communications/Radio | 1,571 | 8,430 | 13,000 | 17,000 | 17,000 | 17,000 |
| 10-5300-5232 | Building Maintenance & Grounds | 6,846 | 2,280 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10-3500-5233 | External Equipment Maintenance | - | (1,092) | 4,000 | 4,000 | 4,000 | 4,000 |
| 10-3500-5235 | Fuel | - | - | 17,000 | 17,000 | 17,000 | 17,000 |
| 10-3500-5310 | Subscriptions & Memberships | - | - | 3,000 | 5,000 | 5,000 | 5,000 |
| 10-3500-5315 | Tuition, Meeting, Travel | 3,268 | 3,933 | 6,000 | 6,000 | 6,000 | 6,000 |
| 10-3500-5316 | EMS Licenses | - | - | - | 600 | 600 | 600 |
| 10-3500-5410 | Utilities | 24,216 | 20,383 | 35,000 | 30,000 | 30,000 | 30,000 |
| 10-3500-5510 | Election, Budget & Board | 5,849 | 1,442 | 4,000 | 10,000 | 10,000 | 10,000 |
| 10-3500-5511 | Advertising/Publications | - | - | 1,500 | 1,500 | 1,500 | 1,500 |
| 10-3500-5610 | Office Supplies/Postage/Printing | 7,311 | 9,328 | 8,000 | 8,000 | 8,000 | 8,000 |
| 10-3500-5620 | Medical Training, Equipment, Supplies | 9,486 | 12,154 | 14,000 | 14,000 | 14,000 | 14,000 |
| 10-3500-5630 | Fire Training, Equipment, Supplies | 7,676 | 5,192 | 4,000 | 4,000 | 4,000 | 4,000 |
| 10-3500-5640 | Station Supplies | - | 10,068 | 3,000 | 10,000 | 10,000 | 10,000 |
| 10-3500-5650 | Small Tools & Equipment | - | 11,908 | 15,000 | 15,000 | 15,000 | 15,000 |
| 10-3500-5680 | IT Software/Hardware | - | - | 13,000 | 6,500 | 6,500 | 6,500 |
| 10-3500-5690 | Personal Protective Equipment | - | - | 10,000 | 15,000 | 15,000 | 15,000 |
| 10-3500-5700 | Fire Prevention | 5,759 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-3500-5800 | Uniforms | - | - | 6,100 | 5,000 | 5,000 | 5,000 |
| 10-3500-5910 | Miscellaneous | - | 5,392 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-3500-5900 | Chief's Fund | 8,818 | 5,003 | - | 1,000 | 1,000 | 1,000 |
| Materials & Services Total | | 156,424 | 174,724 | 253,700 | 262,100 | 262,100 | 262,100 |

| | | FY 19/20 | FY 20/21 | FY 21/22 | FY 22/23 | FY 22/23 | FY 22/23 |
|-----------------------------|--------------------------------|---------------|----------------|---------------|---------------|---------------|---------------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| Capital Outlay | | | | Budget | Budget | Budget | Budget |
| 30-3500-7100 | Land Purchase | 11,291 | 11,291 | 11,295 | - | - | - |
| 30-3500-7500 | Vehicle Replacement | 497 | 49,947 | - | - | - | - |
| 30-3500-7200 | Building Improvements | - | 11,272 | - | - | - | - |
| | Annex Contingency | - | 1,140 | - | - | - | - |
| 30-3500-7551 | SCBA Replacement | 58,198 | 41,137 | - | - | - | - |
| 30-3500-7552 | Turnout Replacement | - | - | - | - | - | - |
| 30-3500-7300 | Training Fund | 2,684 | 750 | - | - | - | - |
| 30-3500-7400 | Apparatus Replacement/Purchase | 2,008 | - | - | 42,000 | 42,000 | 42,000 |
| 30-3500-7550 | Fire/EMS Equipment | - | - | - | - | - | - |
| Capital Outlay Total | | 74,678 | 115,537 | 11,295 | 42,000 | 42,000 | 42,000 |

| | | FY 19/20 | FY 20/21 | FY 21/22 | FY 22/23 | FY 22/23 | FY 22/23 |
|---------------------------|------------------------|----------|----------|----------|----------|----------|----------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| Debt Service | | | | Budget | Budget | Budget | Budget |
| | Principal | - | - | - | - | - | - |
| | Interest | - | - | - | - | - | - |
| | Equipment Lease - Prin | - | - | - | - | - | - |
| | Equipment Lease - Int | - | - | - | - | - | - |
| Debt Service Total | | 0 | 0 | 0 | 0 | 0 | 0 |

| | | FY 19/20 | FY 20/21 | FY 21/22 | FY 22/23 | FY 22/23 | FY 22/23 |
|---------------------------|---------------------|----------------|----------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| Contingency | | | | Budget | Budget | Budget | Budget |
| 10-9000-8800 | Operating Component | 12,754 | - | 400,731 | 502,872 | 502,872 | 502,872 |
| Contingency Total | | 12,754 | 0 | 400,731 | 502,872 | 502,872 | 502,872 |
| | | | | | | | |
| | | FY 19/20 | FY 20/21 | FY 21/22 | FY 22/23 | FY 22/23 | FY 22/23 |
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| Capital Reserve | | | | Budget | Budget | Budget | Budget |
| 30-9000-8800 | Equipment Component | - | - | 94,118 | 94,118 | 94,118 | 94,118 |
| Contingency Total | | 0 | 0 | 94,118 | 94,118 | 94,118 | 94,118 |
| | | | | | | | |
| Total Expenditures | | 588,476 | 675,771 | 1,305,444 | 1,489,726 | 1,489,726 | 1,524,726 |

| | | FY 19/20 | FY 20/21 | FY 21/22 | FY 22/23 | FY 22/23 | FY 22/23 |
|------------------------|--|----------|----------|---------------|---------------|---------------|---------------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| Seismic Grants | | | | Budget | Budget | Budget | Budget |
| Grant Station 1 | | 772,458 | 153,355 | - | - | - | - |
| Grant Station 2 | | 550,584 | 232,467 | - | - | - | - |

| | | FY 19/20 | FY 20/21 | FY 21/22 | FY 22/23 | FY 22/23 | FY 22/23 |
|---------------------------|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| LEVY | | | | Budget | Budget | Budget | Budget |
| Expenses | | | | | | | |
| | Building Improvements | 46,751 | - | - | - | - | - |
| | Apparatus Replacement | 16,427 | - | - | - | - | - |
| | Apparatus retrofit | 357,623 | 10,392 | - | - | - | - |
| | Facilities Upgrade/rep | - | 82,120 | - | - | - | - |
| | Fire Fighter Support | 13,889 | 26,428 | - | - | - | - |
| | Training equip/ground | 15,173 | 7,652 | - | - | - | - |
| | Personnel Services | - | 34,349 | - | - | - | - |
| 30-9000-8910 | Transfer out to General Fund | - | - | 398,533 | - | - | - |
| Levy Total | | 449,863 | 160,941 | 398,533 | - | - | - |
| | | | | | | | |
| Total Expenditures | | 2,361,381 | 1,222,534 | 1,703,977 | 1,489,726 | 1,489,726 | 1,524,726 |
| | | | | | | | |
| Net Fund Total | | (224,019) | (2,883) | 0 | 0 | 0 | 0 |

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 debt 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

FORM OR-LB-1 NOTICE OF BUDGET HEARING

A public meeting of the West Side Rural Fire Protection District will be held on June 16, 2022 at 12:00 pm at the West Side Rural Fire Protection District Station #1, at 4250 Barrett Drive, Hood River, Hood River County, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the West Side Rural Fire 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. 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 2020 - 2021 | Adopted Budget This Year 2021 - 2022 | Approved Budget Next Year 2022 - 2023 |
| Beginning Fund Balance/Net Working Capital | 505,342 | 481,845 | 660,756 |
| Fees, Licenses, Permits, Fines, Assessments & Other Service Charges | 24,648 | 25,799 | 25,140 |
| Federal, State & all Other Grants, Gifts, Allocations & Donations | 382,681 | 0 | 0 |
| Revenue from Bonds and Other Debt | 0 | 0 | 0 |
| Interfund Transfers / Internal Service Reimbursements | 0 | 398,533 | 0 |
| All Other Resources Except Current Year Property Taxes | 38,619 | 17,000 | 685,896 |
| Current Year Property Taxes Estimated to be Received | 773,703 | 780,800 | 803,830 |
| Total Resources | 1,724,993 | 1,703,977 | 1,489,726 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|---|------------------|------------------|------------------|
| Personnel Services | 385,510 | 545,600 | 588,636 |
| Materials and Services | 174,724 | 253,700 | 262,100 |
| Capital Outlay | 115,537 | 11,295 | 42,000 |
| Debt Service | 0 | 0 | 0 |
| Interfund Transfers | 0 | 398,533 | 0 |
| Contingencies | 0 | 494,849 | 502,872 |
| Special Payments | 546,763 | 0 | 0 |
| Unappropriated Ending Balance and Reserved for Future Expenditure | 502,459 | 0 | 94,118 |
| Total Requirements | 1,724,993 | 1,703,977 | 1,489,726 |

| 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 | | | |
| Operations | 1,222,534 | 1,609,859 | 1,395,608 |
| FTE | 3 | 4 | 4 |
| Capital Reserve | - | 94,118 | - |
| FTE | 0 | 0 | 0 |
| Not Allocated to Organizational Unit or Program | - | - | 94,118 |
| FTE | 0 | 0 | 0 |
| Total Requirements | 1,222,534 | 1,703,977 | 1,489,726 |
| Total FTE | 3 | 4 | 4 |

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Property taxes are expected to increase by 3.0% in AV with a 94.5% collection rate. Expenditures for personnel services are increased due cost of living increases and increases in health/dental insurance. The Beginning Fund Balance is accounted for again in the FY 2022/23 budget. The District consolidated its Accounting Funds from five funds down to two funds, the General Fund and Capital Reserve Fund resulting in the interfund transfers last fiscal year. This fiscal year the Capital Reserve Fund is recorded as "Reserved for future expenditures" and therefore is not allocated.

| PROPERTY TAX LEVIES | | | |
|---|---------------------------------------|---|--|
| | Rate or Amount Imposed 2020 - 2021 | Rate or Amount Imposed This Year 2021 - 2022 | Rate or Amount Approved Next Year 2022 - 2023 |
| 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)

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Hood River County

**FORM OR-LB-50
2022-2023**

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

Check here if this is an amended form.

The West Side R.F.P.D. has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Hood River County. The property tax, fee, charge or assessment is categorized as stated by this form.

1185 Tucker Rd Hood River Oregon 97031 June 23, 2022
Mailing Address of District City State ZIP code Date

Doug Kelly Chief Administrative Officer 541-386-1550 doug.kelly@westsidefire.com
Contact Person Title Daytime Telephone 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 General Government Limits Rate -or- Dollar Amount | |
|--|-----|--|--|
| 1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) | 1 | 0.7810 | |
| 2. Local option operating tax | 2 | 0.5000 | |
| 3. Local option capital project tax | 3 | 0 | Excluded from Measure 5 Limits Dollar Amount of Bond Levy |
| 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 on or 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 | 0.5000 |
| | | | | |

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.