



West Side Rural Fire Protection District

Budget FY 2021/22
Hood River, Oregon



“Neighbor Helping Neighbor since 1948”

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Introduction of Members

BOARD OF DIRECTORS

Mark Beam
Ed Weathers
Jim Gray
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, 2022
June 30, 2023
June 30, 2024
June 30, 2022
June 30, 2023

DISTRICT ADMINISTRATIVE STAFF

Chris Nickelsen, Volunteer Fire Chief
Tom Seiverkropp, Volunteer Operations Chief
Rusty Gilbert, Volunteer Administrative Chief
Doug Kelly, Chief Administrative Officer/Fire Marshal
Josh Beckner, Firefighter/EMT
Patrick Foss, Firefighter/Paramedic
Holly Glaze, Bookkeeper

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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 three (3) full time employees (FTEs) and approximately 50 volunteer firefighters. Fire and rescue services are provided from 2 fire stations. Bookkeeping and payroll are 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.

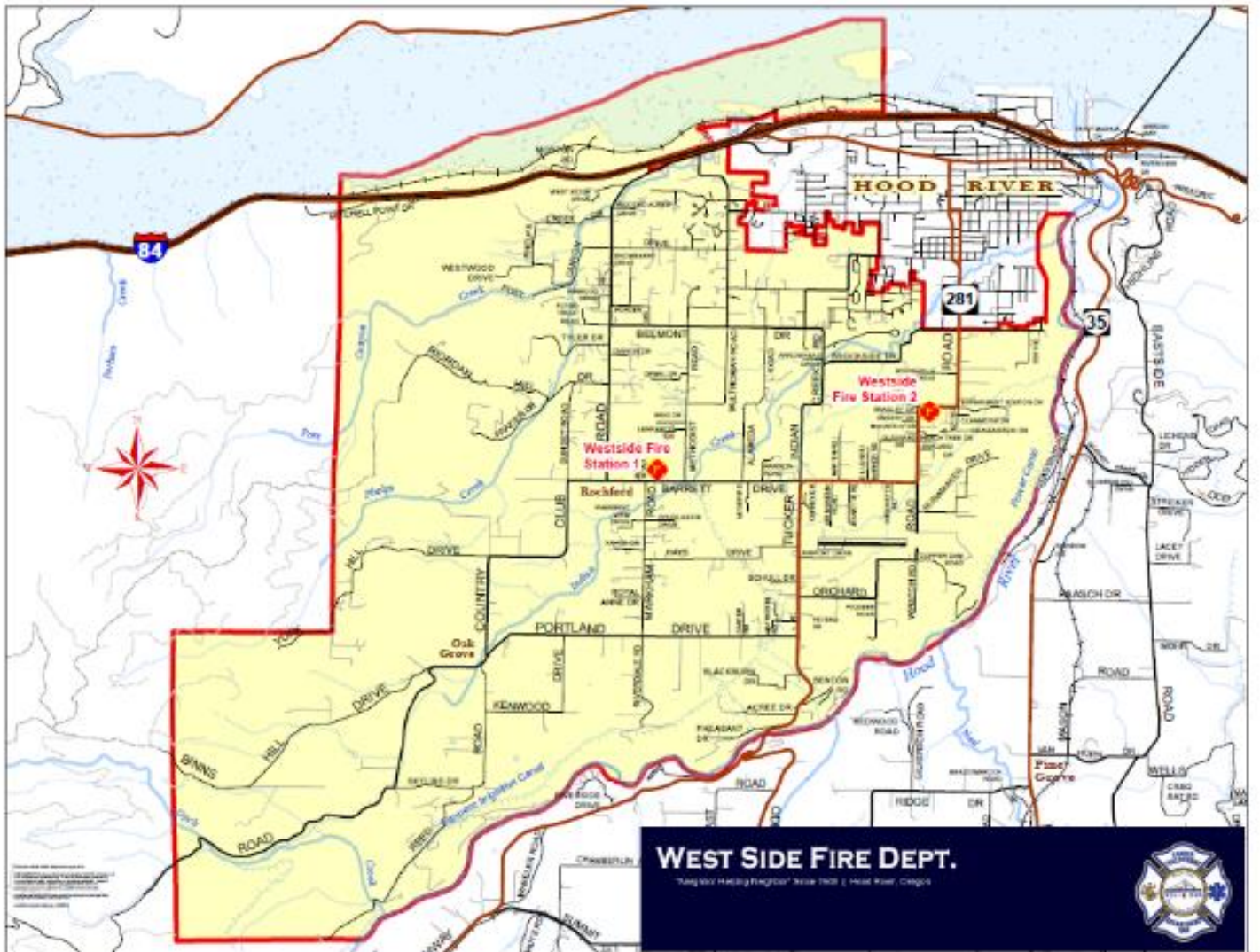
Population estimates for Hood River County are listed below.

Population			
	2020	2019	2018
Hood River County*	25,640	25,480	25,310
Fire District**	8,500	8,450	8,400
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 2021/22. 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.

To continue to address the District's number one priority of maintaining service levels, the District has adjusted the budget during the 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 has 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 10.5% this fiscal year.

Additional line items have been included to better track expenditures which will allow the District to plan more efficiently in future years. The proposed 2021/22 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.

This budget proposal reflects a 34% 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. Additional line items within this section also allows for more accurate budgeting without utilizing funds from the reserve accounts. This budget is a cost positive budget; meaning, our revenues are greater than our expenses (anticipated by \$13,000). We are proposing the potential hiring of one (1) firefighter/EMT with our property taxes. This would bring our full-time employees to four (4), increasing our number of emergency responders. There is one proposed capital expenditure in this budget: the final payment for the Murphey Land acquisition.

See below for Budget Revenues and Budget Expenditures.

Budget Revenues			
	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2021/22 Proposed
Property Taxes (Current & Prior)	\$736,749	\$778,250	\$780,800
Grants	\$1,326,183	\$1,588,792	-
Contractual Services	\$4,800	\$4,800	\$4,800
Intergovernmental Agreements	\$18,760	\$20,000	\$20,999
Beginning Fund Balance	-	-	\$481,845
Other (transfers in, interest, sale of property, donations)	\$50,869	\$25,000	\$415,533
Total	\$2,137,361	\$2,416,842	\$1,703,977

Budget Expenditures			
	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2021/22 Proposed
Personnel Services	\$349,900	\$365,217	\$545,600
Materials & Services	\$613,760	\$590,250	\$253,700
Capital Outlay	\$74,679	\$298,126	\$11,295
Debt Service	-	-	-
Contingency	-	\$50,000	\$494,849
Grants	\$1,323,042	\$1,588,792	-
Transfers out	-	-	\$398,533
Total	\$2,361,381	\$2,892,385	1,703,977

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. Potentially adding one (1) Firefighter/EMT (more detail provided under Expenditures).

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

West Side Fire District's Assessed Value for 2020/21 is \$637,140,525. The budget proposes our permanent tax rate of \$0.7810 cents per thousand of Assessed Valuation and our operational levy of \$0.50 cents per thousand of Assessed Valuation. The District is projecting Assessed growth of 3% and anticipates a 94% collection rate. District staff continues to search for the best and most cost-effective ways to serve the Citizens of West Side Fire District.

Sincerely,

Doug Kelly
Chief Administrative Officer/Fire Marshal

Budget Overview

Budget Process

The budget process for the District begins with the appointment of the budget officer which, for the 2021/22 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 2021/22 fiscal year.

Date	Action
Feb/March 2021	Meet with County Assessor
Feb/March/April 2021	Budget Development
April 21, 2021	Publish First Notice of First Budget Committee Meeting <i>(5-30 days before, at least 5 days apart) Publish Wednesday, April 21</i>
May 5, 2021	Publish Second Notice of First Budget Committee Meeting <i>(5-30 days before, at least 5 days apart) Publish Wednesday, May 5</i>
May 7, 2021	Deliver Proposed Budget to Committee
May 13, 2021	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 13, 2021	District Board Meeting 12:00pm
May 26, 2021	Publish Financial Summaries, LB-1, and Notice of budget hearing <i>(Publish once, 5-30 days before the hearing, Wednesday, May 26)</i>
June 10, 2021	Public Hearing and Board Meeting 12:00pm Adopt Budget, Appropriate Funds, Levy Property Taxes
July 15, 2021	File Form LB-50 with County Assessor(s) Distribute 2 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, 2021	Budget to be 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 and a 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.

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. Transfers from the Levy fund are discussed later in the document.

The FY 2021/22 budget is projecting a 3% increase in total Assessed Valuation (AV) from the previous fiscal year, with a 94% collection rate. These projections are based on discussions with the Hood River County Assessor in March. The projected property taxes to be received in 2021/22 are \$780,800; 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 2021/22 versus the FY 2020/21 adopted budgeted.

The beginning fund balance is the second largest resource within the FY 2021/22 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. Previous budgets did not record the fund balance in the budget; however, it was reflected in the audit. The fund balance decreased from \$728,221 in the FY 2018/19 budget to \$505,342 which is the audited ending fund balance for FY 2019/20.

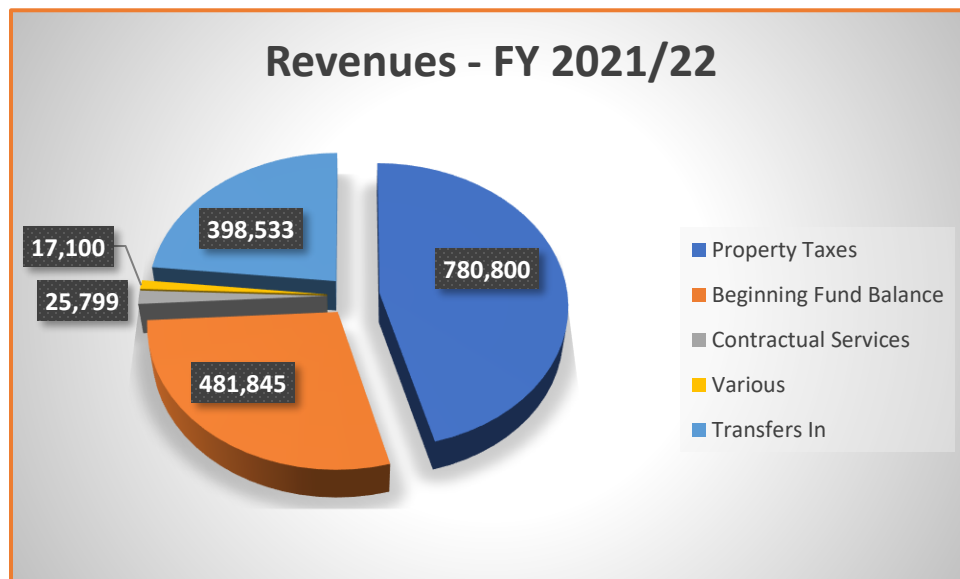
For FY 2021/22, the budgeted beginning fund balance is \$481,845, a 5% decrease from the actual FY 2020/21 amount. This decrease is attributed to anticipated expenditures exceeding anticipated revenues (excluding the beginning fund balance) in FY 2020/21. When projecting where the District will end this 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.

Beginning fund balance will be tracked this year moving forward. Data from this category will be shown in future budgets to compare activity.

The District received two Seismic grants in the amount of \$1,588,792 to upgrade both fire stations in FY 2019/20 and 2020/21. There are no federal grant dollars budgeted in the FY 2021/22 budget. The District also rents office space to Ice Fountain Water District and receives \$4,800 annually. The sale of a staff vehicle represents the \$15,000 revenue.

The intergovernmental agreement (IGA) annexation line item (\$20,999) 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 2021/22 Resources is included below.

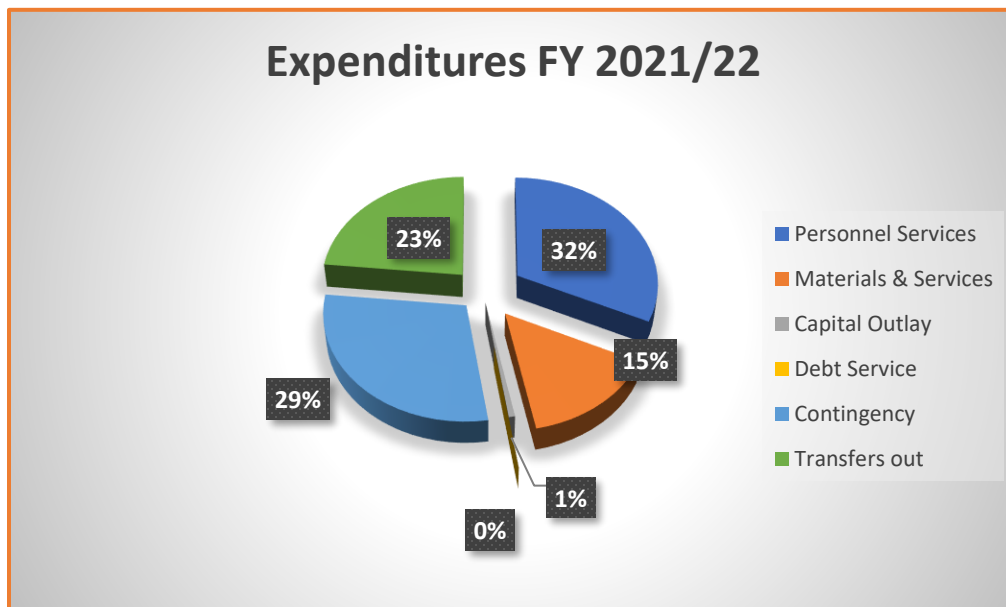


Expenditures

District expenditures are broken into five categories within the Operations cost center. These categories include:

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

Total expenditures for the approved FY 2021/22 budget are \$1,703,977 and are divided among the categories as follows:



Personnel Services

At \$545,600, personnel services are 67% of total expenditures (excluding transfers and contingency) and includes 4.05 FTEs. An additional firefighter/EMT has been included in the FY 2021/22 compared to previous years. This position will allow 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 will help provide emergency and non-emergency response. As growth continues, we will evaluate providing 24/7 paid emergency and non-emergency response. The current FY 2021/22 personnel table is below.

Position	FY 2019/20	FY 2020/21	FY 2021/22
Chief Administrative Officer/Fire Marshal	1	1	1
Firefighter/EMT	2	2	3
Bookkeeper	0.05	0.05	0.05
Total	3.05	3.05	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 2021/22 is \$29,500.

Medical insurance is budgeted at \$87,100. Insurance rates are increasing by 10.5%. 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 was increased near the end of the FY 20/21 budget for performance and retention purposes. The firefighter/EMT will have an increase in salary. The firefighter/EMT rank increased by roughly 9% to bring our base salary range in line with neighboring Districts to help retain personnel. This increase in base salary is in lieu of a cost-of-living adjustment and has been budgeted to occur on July 1, 2021. Incentives that will be added to the base salary are: 2% for Advanced EMT license, 4% for EMT-Intermediate license, and a 10% incentive for a current Paramedic license all effective July 1, 2021.

Bookkeeping is increasing by \$1,562 (32.4%). This increase is to account for the new demands placed on bookkeeping and payroll services. The District is moving to a new time tracking program and a twice monthly payroll from once-a-month payroll to track time and accruals more accurately. 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 draft program will be evaluated for implementation.

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 31% of total budget expenditures (excluding contingency and transfers out). Notable materials and service items are discussed in further detail within the Operations Cost Center narrative below under the Financial Overview.

Capital Outlay

The budget includes one expense for Capital Outlay in this budget cycle. The final payment for the Murphey Land Trust will be this fiscal year for \$11,292.

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 2020/21 is \$1,290,026,585.

The District's legal debt limit for FY 2021/22 is approximately \$16,125,332. As of the end of FY 2020/21, West Side Fire District's total outstanding debt, under Capital Outlay, is approximately \$11,292, 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

Contingencies are monies set aside for operations and unforeseen expenditures during the months of little to no tax revenue. The FY 2021/22 budget has a total contingency of \$494,849 which is 38% of total expenditures (excluding transfers out). Contingencies are discussed in further detail within the Operating Cost Center narrative.

Transfers

The District closed the Levy Fund and thus transferred in \$398,533 to the General Fund. All taxes will be tracked in the General Fund moving forward. An equal transfer out of the Levy Fund of \$398,533 is reflected to balance the 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, and Contingency.

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 34%. 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. Changes to note are:

- Advertising/Publications - \$1,500. New line item to account for these expenses.
- Utilities - Increasing by \$13,000 (37%). Accounting for all utilities within this line item and planning for rate increases.
- Subscriptions & Memberships - \$3,000. New line item for district memberships and associations. Previously reported out of various line items.
- IT Software/Hardware - \$13,000. New line item for expenses previously taken from various line items.
- Miscellaneous - \$1,000. New line item to account for unforeseen expenses or if prices increase in other line items.
- Uniforms - \$6,100. New line item to account for clothing expenses. To purchase District jackets for all volunteers/staff.
- Personal Protective Equipment - \$10,000. New line item to account for these expenses. To purchase turnouts for new members during the year.
- Fire Training, Equipment, Supplies - \$4,000. This line item was labeled "Training & Fire Prevention".
- Medical Training, Equipment, Supplies - \$14,000. Was labeled "EMS sup., train, meds, eval".
- Station Supplies - \$3,000. Was labeled "Building Supplies".
- Small Tools & Equipment - \$15,000. Was labeled "Fire Supplies".
- Building Maintenance & Grounds - \$5,000. Was labeled "Fire St Repair & Mnt".
- Communications/Radio - \$13,000. Increased from \$4,000 to purchase five portable radios for Engine 55. This was labeled "Comm, Repair, Purch".
- Tuition, Meeting, Travel - \$6,000. This was labeled "Dues and Conferences".
- EMS Licenses - \$0. This is a new line item that we pay for EMS licenses every other year.
- External Equipment Maintenance - \$4,000. New line item for annual hose/ladder testing and other external maintenance.
- Fuel - \$17,000. New line item to track fuel expenses for the District.
- Vehicle Maintenance & Repairs - \$45,000. Was labeled "Operations Automotive" and "Repairs Maint auto". Covers all repair/additions to apparatus.
- Fire Prevention - \$1,000. New line item. Was "Training & Fire Prevent". This line item was split with "Fire training, equipment, supplies".
- Chief's Fund - decreased \$15,000 compared to last fiscal year.

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.

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 due on this purchase will be in this FY 2021/22 budget in the amount of \$11,295.

Contingency

The contingency category has been allocated to include two reserve components. The contingency is divided into one Operating component and one Equipment component. The District has \$94,118 in the Equipment Component and \$400,731 in the Operating Component.

Conservatively, the District requires approximately \$69,000/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 Equipment component 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 \$310,000 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 \$310,000, 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 Operations							
		FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2021/22	FY 2021/22
Resources		Actual	Actual	Adopted	Proposed	Approved	Adopted
				Budget	Budget	Budget	Budget
10-0000-3100	Property Tax/Current	413,601	433,343	472,000	462,000	462,000	462,000
10-0000-3110	Property Tax/Prior	10,134	14,254	7,000	10,000	10,000	10,000
10-0000-3610	Interest Revenue	19,973	14,284	10,000	2,000	2,000	2,000
10-0000-3150	Local Option Operating Tax Levy	277,389	289,153	299,250	308,800	308,800	308,800
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	252,493	3,585	10,000	-	-	-
10-0000-3310	Federal Grants	-	-	-	-	-	-
10-0000-3320	Non-Federal Grants	-	-	-	-	-	-
21-0000-3310	Seismic Grant Income 1	-	811,141	544,130	-	-	-
21-0000-3310	Seismic Grant Income 2	-	515,042	1,044,662	-	-	-
10-0000-3921	Sale of Property/Equipment	-	33,000	5,000	15,000	15,000	15,000
10-0000-3335	IGA Annex Revenue	17,732	18,760	20,000	20,999	20,999	20,999
10-0000-3925	Transfer in from Levy Fund	-	-	-	398,533	398,533	398,533
10-0000-3000	Beginning Fund Balance	-	-	-	481,845	481,845	481,845
Resources Total		996,122	2,137,362	2,416,842	1,703,977	1,703,977	1,703,977

		FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2021/22	FY 2021/22
Personnel Services		Actual	Actual	Adopted	Proposed	Approved	Adopted
				Budget	Budget	Budget	Budget
10-3500-5110	Personnel Services	207,646	219,271	234,779	321,800	321,800	321,800
10-3500-5112	Overtime/Comp Time/On call/FLSA	-	-	26,500	20,000	20,000	20,000
10-3500-5113	Volunteer Fire Fighter's	12,000	8,000	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	-	-	-	-	-	-
10-3500-5127	Length of Service Program	19,225	19,272	20,000	20,000	20,000	20,000
10-3500-5116	Special Event Wages	-	-	-	-	-	-
10-3500-5121	Employer FICA	77,514	77,263	70,000	26,000	26,000	26,000
10-3500-5122	Workers Comp	-	-	-	17,000	17,000	17,000
10-3500-5124	Employer PERS	-	-	-	29,500	29,500	29,500
10-3500-5123	Medical Insurance	17,379	16,314	18,500	87,100	87,100	87,100
10-3500-5125	Life, STD, LTD	-	-	-	3,345	3,345	3,345
10-3500-5126	Accidental D&D (Vol/Board only)	-	-	-	4,355	4,355	4,355
Personnel Services Total		338,264	344,620	386,279	545,600	545,600	545,600

		FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2021/22	FY 2021/22
		Actual	Actual	Adopted	Proposed	Approved	Adopted
Materials & Services				Budget	Budget	Budget	Budget
10-3500-5610	Office Supplies/Postage/Printing	8,443	7,311	6,000	8,000	8,000	8,000
10-3500-5510	Election & Budget	2,706	5,849	3,000	4,000	4,000	4,000
10-3500-5212	Audit & Legal	13,682	14,780	15,000	15,000	15,000	15,000
10-3500-5220	Insurance (PC&L)	15,669	20,345	23,000	17,000	17,000	17,000
10-3500-5511	Advertising/Publications	-	-	-	1,500	1,500	1,500
10-3500-5410	Utilities	20,462	24,216	22,000	35,000	35,000	35,000
10-3500-5310	Subscriptions & Memberships	-	-	-	3,000	3,000	3,000
10-3500-5680	IT Software/Hardware	-	-	-	13,000	13,000	13,000
10-3500-5211	Contractual Services	18,266	18,842	14,000	13,100	13,100	13,100
10-3500-5910	Miscellaneous	-	-	5,438	1,000	1,000	1,000
10-3500-5800	Uniforms	-	-	-	6,100	6,100	6,100
10-3500-5690	Personal Protective Equipment	-	-	-	10,000	10,000	10,000
10-3500-5630	Fire Training, Equipment, Supplies	7,919	7,676	4,000	4,000	4,000	4,000
10-3500-5620	Medical Training, Equipment, Supplies	12,389	9,486	8,500	14,000	14,000	14,000
10-3500-5640	Station Supplies	-	-	-	3,000	3,000	3,000
10-3500-5650	Small Tools & Equipment	-	-	10,000	15,000	15,000	15,000
10-3500-5232	Building Maintenance & Grounds	7,684	6,846	3,000	5,000	5,000	5,000
10-3500-5231	Communications/Radio	125	1,571	4,000	13,000	13,000	13,000
10-3500-5315	Tuition, Meeting, Travel	2,992	3,268	4,000	6,000	6,000	6,000
10-3500-5316	EMS Licenses	-	-	1,500	-	-	-
10-3500-5650	External Equipment Maintenance	-	-	13,500	4,000	4,000	4,000
10-3500-5235	Fuel	-	-	-	17,000	17,000	17,000
10-3500-5230	Vehicle Maintenance & Repairs	21,390	21,657	28,000	45,000	45,000	45,000
10-3500-5700	Fire Prevention	3,901	5,759	1,000	1,000	1,000	1,000
10-3500-5900	Chief's Fund	12,834	8,818	15,000	-	-	-
Materials & Services Total		148,462	156,424	180,938	253,700	253,700	253,700

		FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2021/22	FY 2021/22
		Actual	Actual	Adopted	Proposed	Approved	Adopted
Capital Outlay				Budget	Budget	Budget	Budget
30-3500-7100	Land Purchase	11,291	11,291	12,000	11,295	11,295	11,295
30-3500-7500	Vehicle Replacement	43,148	497	30,000	-	-	-
30-3500-7200	Building Improvements	-	-	110,000	-	-	-
30-3500-7201	Annex Contingency	-	-	-	-	-	-
30-3500-7551	SCBA Replacement	-	58,198	30,000	-	-	-
30-3500-7552	Turnout Replacement	4,484	-	70,000	-	-	-
30-3500-7553	Training Fund	10,829	2,684	14,543	-	-	-
30-3500-7400	Apparatus Replacement	-	2,008	-	-	-	-
30-3500-7550	Fire/EMS Equipment	-	-	-	-	-	-
Capital Outlay Total		69,752	74,678	266,543	11,295	11,295	11,295

		FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2021/22	FY 2021/22
		Actual	Actual	Adopted	Proposed	Approved	Adopted
Debt Service				Budget	Budget	Budget	Budget
	Principal	-	-	-	-	-	-
	Interest	-	-	-	-	-	-
	Equipment Lease - Prin	-	-	-	-	-	-
	Equipment Lease - Int	-	-	-	-	-	-
Debt Service Total		-	-	-	-	-	-

		FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2021/22	FY 2021/22
		Actual	Actual	Adopted	Proposed	Approved	Adopted
Seismic Grants				Budget	Budget	Budget	Budget
Grant Station 1		123,907	772,458	544,130	-	-	-
Grant Station 2		97,112	550,584	1,044,662	-	-	-
		FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2021/22	FY 2021/22
		Actual	Actual	Adopted	Proposed	Approved	Adopted
LEVY				Budget	Budget	Budget	Budget
Expenses							
25-3500-7200	Building Improvements	12,887	46,751	-	-	-	-
25-3500-7400	Apparatus Replacement	77,895	16,427	-	-	-	-
25-3500-7401	Apparatus retrofit	3,880	357,623	10,000	-	-	-
25-3500-7201	Facilities Upgrade/rep	9,020	-	296,904	-	-	-
25-3500-7203	Fire Fighter Support	19,590	13,889	15,000	-	-	-
25-3500-7553	Training equip/ground	42,278	15,173	15,000	-	-	-
25-3500-5110	Personnel Services	-	-	91,346	-	-	-
25-9000-8910	Transfer out to General Fund	-	-	-	398,533	398,533	398,533
Total LEVY		165,550	449,863	428,250	398,533	398,533	398,533
Total Expenditures		943,047	2,361,381	2,892,385	1,703,977	1,703,977	1,703,977
Net Fund Total		53,075	(224,019)	(475,543)	-	-	-

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 LB-1 NOTICE OF BUDGET HEARING

A public meeting of the West Side Rural Fire Protection District will be held on June 10, 2021 at 12:00 pm at the West Side Rural Fire Protection District Station #1, at 4250 Barrett Drive, Hood River, Hood River County, Oregon with social distancing protocols. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 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. Due to the COVID-19 Pandemic, the Zoom meeting information for citizen testimony to be heard at the meeting may be requested by contacting Doug Kelly at 541-386-1550 or doug.kelly@westsidefire.com.

Contact: Doug Kelly Telephone: 541-386-1550 Email: doug.kelly@westsidefire.com

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2019-2020	Adopted Budget This Year 2020-2021	Approved Budget Next Year 2021-2022
Beginning Fund Balance/Net Working Capital	0	0	481,845
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	22,669	14,800	25,799
Federal, State & all Other Grants, Gifts, Allocations & Donations	1,326,183	1,588,792	0
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	0	0	398,533
All Other Resources Except Current Year Property Taxes	51,760	35,000	17,000
Current Year Property Taxes Estimated to be Received	736,749	778,250	780,800
Total Resources	2,137,361	2,416,842	1,703,977

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	344,620	477,625	545,600
Materials and Services	156,424	517,842	253,700
Capital Outlay	74,679	266,543	11,295
Debt Service	0	0	0
Interfund Transfers	0	31,583	398,533
Contingencies	12,754	10,000	494,849
Special Payments	1,772,904	1,588,792	0
Unappropriated Ending Balance and Reserved for Future Expenditure	0	0	0
Total Requirements	2,361,381	2,892,385	1,703,977

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	2,286,701	2,625,842	1,609,859
FTE	3	3	4
Capital Reserve	74,679	266,543	94,118
FTE	0	0	0
Not Allocated to Organizational Unit or Program			
FTE			
Total Requirements	2,361,380	2,892,385	1,703,977
Total FTE	3	3	4

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Property taxes are expected to increase by 3.0% in AV with a 94% collection rate. Expenditures for personnel services are increased due to adding one FF/EMT. The Beginning Fund Balance is accounted for in the FY 2021/22 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.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2019-2020	Rate or Amount Imposed This Year 2020-2021	Rate or Amount Approved Next Year 2021-2022
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

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 LB-50
 2021-2022**

• 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 RFPD 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 OR 97031 June 24, 2021
Mailing Address of District City State ZIP code Date

Doug Kelly Chief Administrative Officer 541-386-1550 doug.kelly@westsidfire.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	0.7810
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.

150-504-073-7 (Rev. 10-20) (see the back for worksheet for lines 5a, 5b, and 5c)
 File with your assessor no later than JULY 15, unless granted an extension in writing.