

2016-2017 ADOPTED BUDGET



Proposed/Approved: April 27th, 2016

Adopted: June 14th, 2016

Headquarters Station

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ADMINISTRATIVE



BUDGET COMMITTEE MEETING

AGENDA

April 27, 2016

6:30 P.M.

1. CALL TO ORDER by Chairman Cotter
2. ATTENDANCE
3. Election of Officers
 - ♦ Chair
 - ♦ Secretary
4. Calendar
5. Budget Officer delivers Message
6. Review Proposed Budget FY 2016-17
7. Discussion as necessary
8. Public Comment
9. Discussion/Schedule another meeting date if necessary
10. Approve FY 2016-17 Proposed Budget, refer it to Board for Hearing
11. Adjourn

BUDGET COMMITTEE

2016-2017

Board of Directors

4 - Year Terms

Jerry Cotter, President	June 2017
David Paradis, Vice President	June 2017
Aaron Baker, Secretary/Treasurer	June 2019
Charlie Piper	June 2019
Daniel Multop	June 2019

Appointed Committee Members

3 - Year Appointments

Wade Thomas	December 2018
Walt Mangerich	December 2018
James Oswell	December 2016
Matt Geiger	December 2017
John Van Lieu	December 2017

Budget Officer

Fire Chief - Paul Iverson

Meeting Place: All budget meetings will be held at
Woodburn Fire District Headquarters Station.

Woodburn Fire District Fiscal Year 2016-2017 Proposed Budget Calendar

Begin Budget Process	February
Prepare Proposed Budget by	April 21
Send reminder to Budget Committee	March & April
Publish Budget Committee Meeting Notice 1x District Clerk	March 27 – April 21 Also on District Website
Budget Committee Meeting	April 27
Meetings as Necessary	through June 6
Publish Notice & Summary District Clerk (5-30 days prior)	by May 5 or June 9
Budget Hearing Regular Board Meeting	May 10 or June 14
Board of Directors Adopt Budget FY 2016-17	May 10 or June 14
Certify to County Assessor by District Clerk	July 15
Submit Budget to County Clerk	September 30

BOARD OF DIRECTORS

POLICY DIRECTION

As the governing body of the Woodburn Fire District, the Board of Directors is responsible for establishing policy. Goals and procedures are instituted by the administration. Policy emphasis has remained stable for the past several years. The Board of Directors continues to approach their fiscal responsibilities in a conservative manner.

Fiscally conservative management including several changes in Materials and Services processes and vendors in the past few years has allowed the District to weather the recent economic downturns relatively well. Through the recession we did not need to borrow working capital, nor did we need to reduce staffing levels to get through.

Our goal now is to maintain the ending fund balance at a level which will sustain us through the dry period and to maintain and/or look to opportunities to increasing staffing levels. We remain cognizant of the fact that increases in our revenues are not keeping up with increases to expenses. We are aware that any budgeted expenditure designed to reduce the amount of our ending fund balance needs to be planned as one-time events, which once spent, will not be available in following years.

The budgeting of debt service is a vehicle required by law in order to borrow the necessary funds, should the need arise.

The State of Oregon provides acceptable guidelines for investments of public funds. The Board of Directors considers the local government investment pool and time certificates of deposits to be secure vehicles to utilize.

The Board of Directors reviews all policies and procedures with assistance from legal counsel and staff.

BUDGET PROCESS



BUDGET BASICS

A budget is a financial plan that includes estimates of expenditures and revenues for a single fiscal period. The local budgeting process provides procedures for evaluating a local government's needs and identifying revenue sources to meet those needs. A completed budget provides a means of controlling expenditures and a justification for imposing property taxes.

A local government's budget is a public document. Anything connected with the budget is subject to public inspection. The budget is a guide to the financial management of the local government. It provides information that encourages public participation in government. The details of the document should be tempered with common sense to make the document as informative and uncomplicated as possible.

Budget period

The governing body of Woodburn Fire District has selected an annual fiscal period for its budget. The fiscal year begins July 1 and ends June 30 [ORS 294.311 (17)].

Basis of accounting

Local governments are required by ORS 294.333 to maintain accounting records by fund, using a cash, modified accrual, or accrual basis of accounting. The selection of the basis of accounting is up to each local government. Woodburn Fire District operates using a cash basis.

Any change in the basis of accounting must be explained in the budget message for the year in which the change is planned, explaining the reasons for the change and its effect on the fiscal operations of the district. Once a basis of accounting is adopted, that basis must be used throughout the fiscal year or biennium for which the budget was prepared ORS 294.333(2).

Budget officer

Each local government must have a budget officer, either appointed by the governing body or designated by the local government's charter. The Woodburn Fire District Board of Directors has appointed the Fire Chief as budget officer. The budget officer is under the supervision of either the executive officer or the governing body. The budget officer prepares the proposed budget for the coming fiscal year. As ORS 294.331 states:

"The governing body of each municipal corporation shall, unless otherwise provided by county or city charter, designate one person to serve as budget officer. The budget officer, or the person or department designated by charter and acting as budget officer, shall prepare or supervise the preparation of the

budget document. The budget officer shall act under the direction of the executive officer of the municipal corporation, or where no executive officer exists, under the direction of the governing body."

The budget officer does not have to live within the boundaries of the local government, unless required to do so by the local government's charter or ordinance. The budget officer cannot be an appointed member of the budget committee because appointed members of the budget committee cannot be officers, agents, or employees of the local government [ORS 294.414(4)].

The budget officer must present a balanced budget to the budget committee. To be in balance, the resources in each fund must be equal to the expenditures and other requirements in that fund. The estimates of resources and expenditures must be made in "good faith." That is, they should be reasonable and reasonably likely to prove correct, based on the known facts at the time.

The budget officer is responsible for publishing all of the notices required by Local Budget Law. Most budget officers are also responsible for monitoring budget expenditures during the budget year and notifying the governing body of the need to make any budget changes required after adoption.

Budget Committee

A Budget Committee is composed of the District Board and an equal number of appointed electors of the District. Appointive members terms are for three years. Terms are staggered so that approximately one-third of the terms end each year.

Appointive members cannot be officers, agents or employees of the District. The Budget Committee, at its first meeting, elects a chair and vice chair.

Budget message

A budget message is prepared annually by the executive officer of the district. If there is no executive officer, the budget message is prepared by the presiding officer of the governing body ORS 294.403. The executive officer or presiding officer may delegate the preparation of the budget message to the budget officer. The extent of the budget message depends upon the size and complexity of the budget, and any changes in fiscal policy or financial position since the preceding year.

The budget message must:

- Explain the budget document.
- Include a brief description of the proposed financial policies for the coming fiscal year.
- Describe the important features of the budget document in connection with

the financial policies of the local government.

- Explain the reason for changes from the previous year in appropriation and revenue items.
- Explain any major changes in financial policy.

Any change in the basis of accounting must be explained in the budget message for the year in which the change is planned ORS 294.333(2). The budget message is delivered to the budget committee at its first meeting. The budget message must be in writing, since it is a part of the complete budget document. The message can be delivered by anyone the executive officer or presiding officer appoints.

FROM PROPOSED TO ADOPTED

1. The budget message is delivered at the first budget committee meeting. After the initial meeting, the budget committee may meet as many times as needed to revise and complete the budget. At least one meeting must provide the opportunity for questions and comments from any interested person. All meetings are subject to Oregon's Public Meetings Law (ORS Chapter 192).

The budget officer may make the proposed budget available to the members of the budget committee at any time before the first meeting, or may distribute the budget at the first meeting. At the time the budget is given to the committee, a copy must be filed in the office of the district. The budget becomes a public record at this point and must be made available to anyone who is interested in viewing it.

2. The budget committee considers the budget proposed by the budget officer and comments made by the public and may make additions or deletions. When the budget committee is satisfied, it approves the budget. The budget approved by the committee specifies the amount or rate of each ad valorem tax levy. Approval of the budget and of the amount or rate of tax should be by motion and be recorded in the minutes of the meeting.
3. After the budget is approved, the governing body of the local government must hold a budget hearing. The governing body must publish a "Notice of Budget Hearing and Financial Summary" five to 30 days before the scheduled hearing. This information must either appear in a newspaper of general circulation, be mailed or hand delivered. See Chapter 9 for more detail on publication requirements.
4. The governing body must hold the budget hearing on the date specified in the

public notice. The purpose of the hearing is to listen to citizens' testimony on the approved budget. Additional hearings may be held. **All** hearings must be open to the public.

5. The governing body may make changes in the approved budget before it is adopted. Expenditures may be increased. If the expenditures in any fund are increased by more than \$5,000 or 10 percent, the governing body must publish notice of a second budget hearing and a new financial summary, and hold the second hearing before the adjusted budget can be adopted. If taxes are increased at all above the rate or amount approved by the budget committee, a second notice and hearing are required before a budget including those additional revenues can be adopted. Note that taxes can only be increased if the budget committee approved less than the local government's full taxing authority, or if new taxing authority is approved by the voters after the budget committee approved the budget.
6. After the budget hearing, and after considering public testimony, the governing body prepares a resolution or ordinance that formally adopts the budget, makes appropriations and, if property taxes are needed, levies and categorizes each tax. The budget is the basis for making appropriations and certifying the taxes. The resolutions or ordinances adopting the budget and making appropriations must be adopted no later than June 30 .
7. The next step in the budget cycle is to certify any property taxes to the county assessor. Taxes must be certified every year, even if the local government operates on a biennial budget.

The documents submitted to the assessor's office by a taxing district subject to Local Budget Law are:

- Two copies of the notice of levy and the categorization certification (Form LB-50). This form authorizes the assessor to place the district's taxes on the property tax roll.
- Two copies of the resolution statements that adopt the budget, make appropriations, and impose and categorize taxes; and
- Two copies of any successful tax ballot measures for new taxes being imposed for the first time.

AFTER ADOPTION

Appropriations may be increased or decreased, transferred from one appropriation category to another, or new appropriation categories created. The method used to amend the budget is determined by the budgetary change needed.

Supplemental

If the change involves a new fund or a new appropriation category, a supplemental budget is usually required.

Resolution Transfer

If the change is a transfer of appropriation authority (and the corresponding resources) from one fund to another, or within the same fund, then a resolution transfer is allowed.

Other

In some cases, the change falls within an exception to the Local Budget Law and the governing body may appropriate expenditures with no budget amendment required.



BUDGET MESSAGE





Woodburn Fire District
1776 Newberg Hwy
Woodburn, Oregon 97071
(503)982-2360
Fax (503)981-5004

April 27, 2016

To: Budget Committee Members
Woodburn Fire District

From: Paul Iverson

The City of Woodburn finally was able to move forward with the Urban Growth expansion plan. While it is not an immediate financial impact, it is huge economic news for Woodburn. In addition we did see a nice increase in economic growth last year and the trend is continuing this year.

We are budgeting based on anticipated growth of 5%. The economic indicators support this projection, but still need to be conservative in the process.

Sustainability is the key principal guiding the budget process. While it is okay to do one time purchase to burn down funds, we need to make sure any long term commitments can be sustained in our budget.

In the current year, we used contingency funds to fund our 3 newest positions rather than eliminate them when we were unsuccessful in obtaining a retention SAFER Grant. We are budgeting to retain those 3 positions in our General Fund in 2016-2017. This year we budgeted to add a training officer. After WINCO was successful with their tax appeal, we decided to hold off until the dust settled. We plan on adding the training officer position back into the budget this year. The increase in cash carryover demonstrates that we can add and sustain the position, and provides the transfer dollars to establish a PERS reserve fund.

Our PTO liability is ever increasing yet we have never prepared for it. We have added a PTO liability line item in the event a member retires or requests cashing out due to employment change. The amount is 10% of the PTO liability for the district.

The budget proposals for fiscal year 2016/17 were prepared using the following objectives:

- ♦ Anticipate 5% revenue increase.
- ♦ Maintain 35% of the budget as an Unappropriated Ending Fund Balance.
- ♦ Replace E21 and 1 staff vehicle.
- ♦ Add training officer position.
- ♦ Add PERS contingency Fund.
- ♦ Continue to allocate funds to apparatus replacement fund.
- ♦ Maintain current grant funds.
- ♦ Add PTO Liability line item.

GENERAL FUND

The General Fund consists of Resources, Personnel Services, Materials and Services, Capital Outlay, Contingency, Transfers, and Debt Services. This is the District's operating fund.

Resources. We anticipate revenues to be \$3,103,300. This is made up of \$2,983,900 current year taxes, \$100,000 prior year taxes, \$400 fit testing revenue \$1,000 Fire Services & Contracts, \$1,000 Miscellaneous Sales Reimbursement, \$5,000 Miscellaneous Revenue, and \$12,000 Interest Revenue. Adding \$2,104,569 from Cash Carryforward will give us total resources of \$5,207,869.

Material Services. We increased material service to keep up with increased expenditures. We have added additional line items to help further define operational costs. The proposed total expenditures for Materials and Services are \$715,980.

Personal Services. Personal Services in the proposed budget covers 36 Paid-on-Call Volunteers and 17.5 full-time equivalent employees. This includes state mandated workers compensation insurance, social security insurance, medical, dental and life insurance, retirement and constant manning costs. We are budgeting \$2,699,573 which includes adding a training officer.

Capital Expenditures. As our facilities and equipment age we are seeing the need for more maintenance and replacing those things that have become outdated. \$52,000 has been set aside for facilities maintenance projects and \$25,000 has been set aside for miscellaneous fire equipment.

Contingency. We are recommending that we have \$100,000 in contingency.

Transfers. We will continue to put money in the apparatus fund for the future purchase. We plan on transferring \$83,300 to the apparatus fund, \$50,365 to the AF grant fund for potential match this year,

and \$78000 as reserves for estimated increases to PERS in the coming years.

Debt Obligations. In the event we need to borrow money for operations prior to Tax monies being received we have included a line item, Debt Services/TAN Interest for \$1,000

APPARATUS - RESERVE FUND

Transfer of \$83,300 from the General Fund. The district will need to replace E21 as well as replacing one of the staff vehicles. Our primary response engine, E21 has approximately 117,000 miles. While it's still dependable, repair cost continues to rise. Delivery of an apparatus is approximately a year from the date of order; we have reached the time where we need to start the process for replacement of E21.

We are proposing replacing one staff vehicle. The current 2 staff vehicles are 1997's. We would relocate the pickup we are replacing to the Waconda station to respond on medical calls instead of running an engine.

ANTIQUE RESTORATION - RESERVE FUND

This is to be self-funded with miscellaneous revenue such as from the soda machine and potential fundraisers.

DEM SEISMIC GRANT - SPECIAL REVENUE FUND

We plan to apply again for a seismic upgrade grant for the Headquarters station. If successful we will complete the project in conjunction with the Urban Renewal Remodel project to save on redundant construction.

ASSISTANCE TO FIREFIGHTERS GRANT - SPECIAL REVENUE FUND

AFG grant fund was established to track the revenue and associated district match for the grant. The district applied for personal protective equipment in 2016 and a regional radio grant, we are still waiting for a response for whether we are successful or not. The grant requires a 10% match. \$50,365 will be allocated to this fund as the potential match amount.

S.A.F.E.R. GRANT - SPECIAL REVENUE FUND

No funds are allocated to this fund. Grant is complete

PERS Reserve FUND

One of the biggest concerns is future PERS rate increases. PERS has been very proactive in letting employers know that the news is not good. We are taking the cue and being proactive as well. We are establishing a reserve fund to start planning for anticipated PERS increases. This is not going to fill the gap. But we have resources currently which will help us phase in the increases in smaller jumps.

GENERAL OBLIGATION BOND - DEBT SERVICE FUND

The principal and interest payments on the Bond Debt in 2016/17 are \$377,550. This does not factor in carryover or uncollectible taxes anticipated not to be received.

URBAN RENEWAL REMODEL—CAPITAL PROJECT FUND

We received \$676,000 from the Woodburn Urban Renewal Agency for the remodel of the Station 21 dorm rooms and other repairs at Station 21. The District has 3 years to expend the funds but we may have an extension available if we are awarded a seismic grant.

TOTAL PROPOSED BUDGET & TAX LEVY

The total proposed needs for funds requiring a tax levy, the General Fund, and Debt Service Fund, for FY 2016/17 are \$5,474,669. With estimated \$129,430 revenue coming from sources other than current taxes, and \$2,104,569 cash on hand; tax monies needed to balance the resources with expenditures is \$3,343,170. Using the historic trend of around 6% we estimate \$207,982 as non-collectible and \$155,000 to be lost due to constitutional limits, requiring total levies of \$3,706,151 to meet the needs of the two funds.

The General Fund rate per thousand dollars of valuation for FY 2016/17 is \$1.6009/1000 which should generate a gross amount of \$3,306,962. After subtracting the estimated non-collectible amounts and compression losses we anticipate \$2,983,900 net tax revenue.

The Bond Debt requires a payment of \$369,300 after adjusting for non-collectables, a levy of \$399,189 should meet the bond requirements. The levy cannot exceed the .2402/1000 voter approved limit.

GENERAL FUND



General Fund

RESOURCES

Cash Carryforward Monies available from the prior year's operation is budgeted and brought forward to the current year in order to continue District operations during the dry period from July 1 of the fiscal year until tax monies are received, usually mid-November.

Current Taxes Current year's taxes are levied in November and become due within one year.

Prior Taxes Prior year's unpaid taxes which are collected after their original due date.

Fire Services & Contracts Revenues collected for fire suppression and medical aid services per ORS 476.280, 476.290 and 478.310.

Misc. Sales Reimbursement Monies received for sale of clothing items, or other items the District might sell.

Miscellaneous Revenue Revenues received from any other sources including donations, insurance reimbursements and/or conflagration reimbursements.

Interest Revenue Revenues are generated from deposits earning interest in the state pool, bank or other authorized investments. Interest is based on a 0.5% yield. Interest may also be earned on taxes received from Marion County.

Actual 2013-2014	Actual 2014-2015	Adopted 2015-2016		Proposed/ Approved/Adopted 2016-2017
\$1,722,637	\$1,701,809	\$1,839,642	Cash Carryforward	\$2,104,569
\$2,534,506	\$2,672,695	\$2,755,684	Current Taxes	\$2,983,900
\$112,361	\$110,684	\$112,000	Prior Taxes	\$100,000
\$476	\$2,500	\$1,000	Fire Services & Contracts	\$1,000
\$324		\$400	Fit Testing Revenue	\$400
\$19,160	\$37,572	\$0	Conflagration Act Reimburse	\$0
\$20		\$1,000	Misc Sales Reimburse	\$1,000
\$79,434	\$12,730	\$5,000	Miscellaneous Revenue	\$5,000
\$150	\$175		CERT Payments	
\$13,140	\$13,053	\$12,000	Interest Revenue	\$12,000
\$4,482,207	\$4,551,219	\$4,726,726	Total Resources	\$5,207,869

PERSONAL SERVICES

Covers seventeen (17) full time positions, one (1) part-time position, and thirty-six (36) Paid-On-Call Volunteer Firefighters. Personal Services expenditures also includes state mandated workers compensation insurance, social security insurance, medical, dental and life insurance, retirement, and constant manning costs.

Medical and Dental insurance costs are expected to have increases next year. The rate calculated by PERS for the fiscal year 2016-2017 is approximately 33% of salary. Paid-On-Call Volunteers are covered by two life insurance policies for a total of \$45,000 with a supplemental disability benefit of up to \$500 per week, exclusive of workers compensation.

Actual 2013-2014	Actual 2014-2015	Adopted 2015-2016		Proposed/ Approved/ Adopted 2016-2017
\$1,019,391	\$972,773	\$1,123,800	Salaries	\$1,350,270
\$48,835	\$47,084	\$65,000	Paid on call volunteers	\$65,000
\$35,579	\$28,983	\$45,083	Workers Compensation	\$58,450
\$98,381	\$95,408	\$105,975	Social Security	\$126,389
\$266,221	\$240,515	\$295,142	Medical, Dental, Life Ins	\$381,970
\$374,349	\$362,490	\$401,251	Retirement	\$479,135
\$1,204	\$1,125	\$1,385	Unemployment Insurance	\$1,482
\$220,267	\$224,069	\$196,494	Constant Manning	\$236,876
\$2,064,226	\$1,972,447	\$2,234,131	Total Personal Services	\$2,699,573

MATERIALS & SERVICES

Office Supplies, Postage & Printing Envelopes, pens, note pads, pencils, markers, binders, staples, paper clips, transparencies, colored pens, presentation tablets, postage costs, specialized and large print orders, toner and ink costs, etc.

Training Materials Materials needed for training programs.

Conferences, Training & Business Expense Allows career and volunteer personnel to attend courses, conferences and business meetings outside of the district for personal development.

Contract Services-Training Contract instructors and facilities

Physician Advisor For maintaining the physician advisor program as per OAR 847-35-020.

Instructors Bring in outside instructors on a non-contractual basis.

Education In order to encourage personal and career enhancement educational incentives are available as a benefit to all members.

Fuel Fuel costs associated with the operation of the District's vehicles, apparatus and power tools.

Apparatus Maintenance and Repair Apparatus and staff vehicle repairs and regularly scheduled maintenance.

Shop Tools Tools for performing routine maintenance and repair.

Firefighting Equipment & Supplies Fire extinguisher refills, maintenance and repairs on ground ladders, tools, axes, batteries, lights and support equipment such as generators, saws, extrication equipment, fans and portable pumps.

Service Testing Aerial and ground ladder testing, annual fire hose testing, SCBA service testing, air purification certification, annual apparatus pump tests per NFPA standards.

Radios & Communications Purchase, repairs and associated usage fees of mobile and portable radios, and intra-cab headsets and other infrastructure for transmitting radio traffic.

Telephone & Internet Telephone, internet, pagers and cell-phone purchase, service, accessories and repairs.

Utilities Electricity, propane, natural gas, sewer, cable TV service, water, and garbage.

Laundry, Janitorial Services Items and services associated with the cleaning and care of facilities, uniforms and gear; including mops, towels, floor mats, soap, paper products, and other miscellaneous station supplies for all stations.

Facility Maintenance & Repairs Maintenance and repair needs on stations and out buildings, storage building, includes all service contracts (landscaping, security monitoring, vacuum system, sprinkler system, HVAC system, kitchen fire suppression hoods, emergency generators, backflow testing) for facilities.

Fire Prevention Classroom materials and media, special education programs, Juvenile Firesetter supplies, adult education programs, open house and safety fairs. Materials and costs associated with fire investigations and operation of local fire investigation team.

Awards Awards or rewards given to personnel at all levels to recognize their contributions to the district.

Incentives Promotional materials and POCV Jackets given for length of service and to demonstrate our appreciation for commitment to the district.

Uniforms Uniform components for all personnel, including nomex class b uniforms, district t-shirts, sweatshirts, sweatpants, shorts, hats and jackets.

Audit Annual audit mandated by the State.

Election Expenses Board of Director election processing and any tax levy election costs.

EMS Supplies Provides equipment and supplies to maintain emergency medical operations at current levels. Provides infection control equipment to protect responders on scene and during clean-up operations per OSHA standards 1910.1000 and 1910.1030. Bio-Hazard waste pick-up. Standard pre-hospital care reports for incident charting.

EMS Recertification EMS certifications for all personnel.

EMS Safety Immunizations Maintains mandated immunizations of Hepatitis A & B, tetanus, TB inoculations and flu vaccines through Occupational Med program.

Legal Fees/Civil Service Legal counsel and Civil Service Commission expenses related to the hiring process includes publications, testing expenses and background checks for all new personnel.

Misc Legal General Legal counsel including miscellaneous contract review, and operational concerns

Insurance Commercial property and casualty policy, vehicle, facilities, tort, and bond insurance.

Not Otherwise Classified Costs that do not fit into a specific line item.

Dispatch Contract 9-1-1 and dispatching fees.

Firefighter Physicals Provide physicals for Career and POCV per NFPA 1582.

Wellness Fitness equipment or other related wellness materials.

Office Equipment/Maintenance Fax, copy machine lease and maintenance costs.

Computer Equipment Purchase and upgrades of computer hardware.

Periodicals and Subscriptions Trade magazines, labor publications, government regulations, OSHA regulations, NFPA code subscription etc.

Memberships Federal, State, and local memberships in various professional and civic organizations.

Refreshments & Socials Annual awards banquets and holiday dinner, refreshments for after special drills and/or alarms.

Publication: Legal Notices Publications of bids, budgets, elections, job notices, and RFP's.

EMS Training Instructor Contract services for EMS instruction

Operations Materials Materials related to fire suppression planning and operations such as supplies for our accountability system.

Board Expenses Board members attending conferences, seminars, and meetings.

Legal Fees Labor Costs associated with labor issues and negotiations between District and personnel, other employee relations issues.

Computer Applications, Maintenance & Licensing Computer software upgrades and new applications. Maintenance of computer equipment, repairs and licensing fees for software programs.

CERT Community Emergency Response Team. Expenses for the CERT equipment and supplies.

Disaster Expense Expenses associated with disasters, conflagrations etc.

Actual 2013-2014	Actual 2014-2015	Adopted 2015-2016		Proposed/ Approved/Adopted 2016-2017
\$3,946	\$5,077	\$5,000	Office Supplies/Printing/Postage	\$5,000
\$170	\$1,515	\$1,700	Training Materials	\$1,700
\$8,197	\$6,492	\$7,000	Conference, Training, Business Exp.	\$7,000
\$5,417	\$2,000	\$4,000	Contract Services - Training	\$4,000
			Contract Services - Physician	
	\$3,000	\$4,000	Advisor	\$4,000
\$13,624		\$3,000	Instructors	\$3,000
	\$3,056	\$4,000	EMS/Training Instructors	\$4,500
		\$12,000	Education	\$24,000
\$18,066	\$17,416	\$22,000	Fuel	\$22,000
\$33,426	\$53,179	\$45,000	Apparatus Maint/Repair	\$45,000
			Shop Tools	\$2,000
\$7,143	\$10,589	\$15,000	Firefighting Equipment/Supl	\$19,450
\$22,358	\$19,747	\$23,000	Service Testing	\$23,000
\$11,784	\$6,347	\$16,500	Radios & Communications	\$16,500
\$19,074	\$18,863	\$24,400	Telephone & Internet	\$24,400
\$51,383	\$46,497	\$55,000	Utilities	\$50,000
\$3,411	\$2,281	\$5,500	Laundry & Janitorial Svcs/Supp	\$8,000
\$25,319	\$23,829	\$28,000	Facility Maint/Repair	\$33,000
\$3,495	\$3,189	\$3,700	Fire Prevention	\$3,700
\$944	\$490	\$2,000	Awards	\$2,000
			Incentives	\$8,250
\$6,306	\$7,455	\$9,000	Uniforms	\$9,000
\$7,750	\$7,250	\$9,000	Audit Services	\$7,620
\$2,834	\$0	\$3,000	Election Expense	\$0
\$9,002	\$9,216	\$8,000	EMS Supplies	\$10,500
\$50	\$2,450	\$2,700	EMS Recertifications	\$2,700
\$3,577	\$2,738	\$4,000	EMS/Safety/Immunizations	\$4,000
\$5,871	\$7,378	\$5,000	Civil Service- Testing, Legal, Etc	\$10,000
		\$1,000	Misc Legal	\$1,000
\$39,001	\$37,857	\$40,000	Insurance	\$40,000
\$1,884	\$2,508	\$3,000	NOC	\$3,000
\$104,792	\$107,517	\$136,400	Dispatch Contract	\$140,560
\$14,856	\$11,705	\$17,800	Firefighter Physicals	\$17,800
			Wellness	\$1,000
\$2,489	\$7,394	\$6,000	Office Equip/Maint	\$6,000
\$5,504	\$808	\$12,900	Computer Equipment	\$13,900
\$249	\$578	\$1,000	Periodicals/Subscriptions	\$1,000
\$4,627	\$2,351	\$4,400	Memberships	\$5,000
\$6,375	\$5,997	\$8,000	Socials/Refreshments	\$8,000
\$2,295	\$300	\$3,500	Pub: Legal Notices	\$3,500
\$778	\$90	\$2,000	Operations Materials	\$2,000
\$29	\$0	\$4,000	Board Expense	\$4,000
\$29,925	\$13,134	\$32,000	Labor Negotiations.Contr	\$32,000
\$20,141	\$28,450	\$22,000	Computer Apps, Mtc, Licensing	\$30,000
\$0	\$169	\$750	CERT	\$4,200
\$0		\$200	Disaster	\$200
\$15,877	\$13,075	\$16,500	Personal Safety Equipment	\$48,500
\$511,967	\$491,986	\$632,950	Total Materials & Services	\$715,980

CAPITAL OUTLAY

Miscellaneous Allows for the purchase of various higher value items that may need replacement throughout the year; such as, fire hose or ground ladders or rescue tools.

Facility Improvements Facilities maintenance projects that exceed \$5000 or add to the value of fixed assets as deemed necessary throughout the year.

Roof at 24 Repair and Replace the Apparatus Bay roof at Station 24.

Props at 22 Procure and install miscellaneous training props at Station 22.

Actual 2013-2014	Actual 2014-2015	Adopted 2015-2016		Proposed/ Approved/ Adopted 2016-2017
\$30,285	\$0	\$25,000	Miscellaneous Fire Equipment	\$25,000
\$7,393	\$21,764	\$25,000	Facilities Improvement	\$25,000
	\$0	\$15,000	Roof at 24	\$15,000
	\$0	\$12,000	Props at 22	\$12,000
<u>\$37,678</u>	<u>\$21,764</u>	<u>\$77,000</u>	Total Capital Outlay	<u>\$77,000</u>

INTERFUND

Apparatus Reserve Funds set aside for future purchases of apparatus.

FEMA Grant Match Funds to match the federal cost share requirement in the event we are successful with our Assistance to Firefighters Grant application.

PERS Reserve Funds set aside for future increases in retirement.

Actual 2013-2014	Actual 2014-2015	Adopted 2015-2016		Proposed/ Approved/ Adopted 2016-2017
\$166,600	\$83,300	\$83,300	Apparatus Reserve Fund	\$83,300
\$15,000	\$0	\$15,100	FEMA Grant Match	\$50,365
			PERS Reserve	\$78,000
<u>\$181,600</u>	<u>\$83,300</u>	<u>\$98,400</u>	Total Transfers	<u>\$211,665</u>

OTHER APPROPRIATIONS

PTO Liability We have a potential liability for cashing out PTO for employees who retire or terminate under certain conditions. We have never properly hedged for this liability in our budget. As many employees are nearing retirement eligibility we need to be more aware of what that may mean to the district for PTO cash out.

Contingency Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

Debt Service/TAN Interest Although we do not foresee a need for borrowing to fund General fund operations we do need to have means in which to do so should it become necessary. This line account allows us that option.

Actual 2013-2014	Actual 2014-2015	Adopted 2015-2016		Proposed/ Approved/ Adopted 2016-2017
			10 % PTO Liability	\$24,500
			Operating	
		\$310,518	Contingencies	\$100,000
			Debt Service/TAN	
		\$1,000	Interest	\$1,000
			Total Other	
\$0	\$0	\$311,518	Expenditures	\$125,500

UNNAPPROPRIATED ENDING FUND BALANCE

An estimate of funds needed to maintain operations of the fire district from July 1 of the ensuing fiscal year through the time when sufficient new revenues become available to meet cash flow needs of the fund. This amount cannot be transferred by resolution or used through

Actual 2013-2014	Actual 2014-2015	Adopted 2015-2016		Proposed/ Approved/ Adopted 2016-2017
\$1,868,335	\$1,981,721	\$1,372,727	CASH BALANCE/UEFB	\$1,378,151
\$4,482,207	\$4,551,219	\$4,726,726	Total GF Requirements	\$5,207,869

G. O. BOND DEBT SERVICE FUND



Debt Service Fund

<i>Actual</i> <u>FY 13-14</u>	<i>Actual</i> <u>FY 14-15</u>	<i>Adopted</i> <u>FY 15-16</u>		<i>Proposed/ Approved/ Adopted</i> <u>FY 16-17</u>
<u>Resources</u>				
Beginning Fund Balance:				
63,110	3,191		1. Cash on Hand	-
-		-	2. Working Capital	-
15,396	12,842	100	3. Prev Levied Taxes Est to Be Recd	10,000
759	27	40	4. Earnings from Temp Investments	30
-			5. Transferred from Other Funds/Misc	-
79,265	16,060	140	6. Total Resources Except Taxes to be Levied	10,030
			7. Taxes Estimated to be Received	359,270
272,076	290,823	377,410	8. Taxes Collected in Year Levied	
351,341	306,883	377,550	9. Total Resources	369,300
<u>Requirements</u>				
<u>Bond Principal Payments</u>				
			Issue Date	Budgeted Pymt Date
245,000			10. 12/01/02	06/01/14
	260,000		11. 12/01/02	06/01/15
		275,000	12. 12/01/02	06/01/16
			13. 12/01/02	06/01/17
				290,000
245,000	260,000	275,000	14. Total Principal	290,000
<u>Bond Interest Payments</u>				
			Issue Date	Budgeted Pymt Date
102,700			15. 12/01/02	12/01/13 & 06/01/14
	95,350		16. 12/01/02	12/01/14 & 06/01/15
		87,550	17. 12/01/02	12/01/15 & 06/01/16
			18. 12/01/02	12/01/16 & 06/01/17
				79,300
102,700	95,350	87,550	19. Total Interest	79,300
-	-	-	20. Bond Paying Agent Fee	-
3,641	-	-	21. Cash/Ending Fund Balance	-
-	(48,466)		22. Ending Balance Prior Years	
347,700	355,350	362,550	23. Total Requirements	369,300

APPARATUS RESERVE FUND



Apparatus Reserve Fund

This fund was established when a lease for apparatus was paid off. The fund is designed to allocate the funds previously spent on lease payments for apparatus, in order to save for future apparatus purchase or replacement.

The Apparatus Reserve is funded from the sales of surplus apparatus and equipment and through inter-fund transfers from the General Fund. The transfer amount is approximately what was previously allocated for lease payments.

<i>Actual</i> <i>FY 2013-2014</i>	<i>Actual</i> <i>FY 2014-2015</i>	<i>Adopted</i> <i>FY 2015-2016</i>		<i>Proposed/ Approved/Adopted</i> <i>FY 2016-2017</i>
RESOURCES				
-	-	-		-
121,401	229,961	140,000	Carry Forward	310,000
166,600	83,300	83,300	Transfer in from General Fund	83,300
4,000	16,000	2,000	Sale of Existing Apparatus	-
121,401	329,261	225,300	Total Revenues	393,300
EXPENDITURES				
MATERIALS & SERVICES				
-	-	-	NOC	1,000
-	-	-	Total Materials & Services	1,000
Capital Outlay				
62,040			Engine Down Pmt Lease/Purchase	250,000
-	102,487	-	Purchase Support Unit	60,000
62,040	102,487	-	Air Unit Upgrade	
			Grass 21 Purchase	
			Total Capital Outlay	310,000
Operating Contingencies				
229,961	226,774	225,300	Debt Service/ Interest	5,000
			Reserves	77,300
-	-	-	CASH BALANCE/UEFB	-
229,961	226,774	225,300	Total Other Appropriations	82,300
292,001	329,261	225,300	Total Fund Exp.	393,300
292,001	329,261	225,300	Total Revenues	393,300

ANTIQUE RESERVE



Antique Reserve Fund

The Fire District uses this as an avenue where unspecified donations and/or fundraising monies can be set aside for the restoration of the District's antique apparatus. This fund will also allow for better tracking of resources spent on the antique apparatus. Initial funding came from proceeds from the District's soda vending machine.

<i>Actual</i> <u>FY 2013-2014</u>	<i>Actual</i> <u>FY 2014-2015</u>	<i>Adopted</i> <u>FY 2015-2016</u>	<i>Proposed/ Approved/Adopted</i> <u>FY 2016-2017</u>
RESOURCES			
2,018	3,134	2,000	3,672
155		200	200
-		10	10
1,205	50	-	
686		10	10
<u>4,064</u>	<u>3,184</u>	<u>2,220</u>	<u>3,892</u>
Total Revenues			
EXPENDITURES			
MATERIALS & SERVICES			
			1,000
748		1,000	1,000
92		500	500
90		-	-
<u>930</u>	<u>-</u>	<u>1,500</u>	<u>2,500</u>
Total Materials & Services			
Operating Contingencies			
3,134	3,184	720	1,392
Reserves			
-		-	-
<u>3,134</u>	<u>3,184</u>	<u>720</u>	<u>1,392</u>
CASH BALANCE/UEFB			
Total Other Apps.			
<u>4,064</u>	<u>3,184</u>	<u>2,220</u>	<u>3,892</u>
Total Fund Exp.			

PERS



PERS Reserve Fund

This fund was established to help minimize the impact of anticipated PERS rate increases estimated by the PERS board. The fund amount transferred to the account this year is the estimated increase for the District.

PERS Reserve Fund

<i>Actual</i> <i>FY 2013-2014</i>	<i>Actual</i> <i>FY 2014-2015</i>	<i>Adopted</i> <i>FY 2015-2016</i>		<i>Proposed/ Approved/Adopted</i> <i>FY 2016-2017</i>
			RESOURCES	
			Carry Forward	
			Transfer in from General Fund	78,000
			Total Revenues	78,000
			EXPENDITURES	
			- Personal Services	
			Materials and Services	
			Capital Outlay	
			Total Expenditures	
			Operating Contingencies	7,800
			Reserves	70,200
			CASH BALANCE/UEFB	
			Total Other Appropriations	78,000
			Total Fund Exp.	78,000
			Total Revenues	78,000

URBAN RENEWAL CAPITAL PROJECT FUND



Urban Renewal Remodel Fund

In April 2015, the Fire District received a grant from the City of Woodburn, Urban Renewal Agency. The Grant funds will be spent on capital improvements projects at Station 21 in accordance with the scope and purpose of the Urban Renewal Plan. The resultant projects will enhance the economic value of the Urban Renewal District.

Special Revenue Urban Renewal Remodel Fund

<i>Actual</i> <i>FY 2013-2014</i>	<i>Actual</i> <i>FY 2014-2015</i>	<i>Adopted</i> <i>FY 2015-2016</i>
		625,500
	676,000	0
	619	
0	676,619	625,500

RESOURCES

Cash Carryforward	675,000
URA Grant Receipts	0
Interest	
Total Revenues	675,000

*Proposed/
Approved/
Adopted*
FY 2016-2017

<i>Actual</i> <i>FY 2013-2014</i>	<i>Actual</i> <i>FY 2014-2015</i>	<i>Adopted</i> <i>FY 2014-2015</i>
	0	3,000
	0	3,000
	71	8,000
		2,000
	30	2,000
0	101	18,000

EXPENDITURES

MATERIALS & SERVICES

Architectural	4,000
Engineering	4,000
Permitting/Inspection	8,000
Relocation	2,000
Misc	2,000
Total Materials & Services	20,000

*Proposed/
Approved/
Adopted*
FY 2016-2017

		602,500
0	0	602,500
	0	5,000
0	676,518	0
0	676,619	625,500

CAPITAL OUTLAY

Construction	650,000
Total Capital Outlay	650,000

Contingency	5,000
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Reserves

Total Fund Exp.

675,000

CASH BALANCE/UEFB

0	676,619.10	625,500.00
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49

Total Requirements

675,000.00

ASSISTANCE TO FIREFIGHTERS GRANT SPECIAL REVENUE FUND



Assistance to Firefighters Grant Fund

The AFGGrant Fund was established to track the revenue, associated district match and expenditures for the FEMA AFG Grant. If we are successful with our grant application, Federal grant receipts and a general fund transfer will provide the resources necessary. For the 2014 round we applied to purchase new turnouts for personnel. Awards are anticipated this summer but have not yet been made. Consequently a likely timeline for the most recent round would put receipts and expenditures in the 2016-2017 fiscal year.

The District also applied for a regional grant for replacement of the radios in 6 North County fire districts.

<i>Actual</i> <u>2013-2014</u>	<i>Actual</i> <u>FY 2014-2015</u>	<i>Adopted</i> <u>FY 2015-2016</u>		<i>Proposed/ Approved/Adopted</i> <u>FY 2015-2016</u>
			RESOURCES	
			Cash Carryforward	
		- 135,900	Turnout AFG Reciepts	75,457
			Radio AFG Reciepts	428,205
		- 15,100	Transfer From GF Turnouts	7,545
			Transfer From GF Radio	42,820
0	-	151,000	Total Revenues	<u>554,027</u>
<i>Actual</i> <u>2013-2014</u>	<i>Actual</i> <u>FY 2013-2014</u>	<i>Adopted</i> <u>FY 2014-2015</u>		<i>Proposed/ Approved/Adopted</i> <u>FY 2014-2015</u>
			MATERIALS & SERVICES	
			Turnouts	83,002
		2,880	Firefighter Equipment	
		- 148,120	Radio & Comm. Equipment	471,025
0	-	151,000	Total Materials & Services	<u>554,027</u>
0	0	151,000	Total Fund Exp.	<u>554,027</u>
			CASH BALANCE/UEFB	-
0	0	151,000	Total Requirements	<u>554,027</u>

S.A.F.E.R. GRANT SPECIAL REVENUE FUND



Staffing for Adequate Fire and Emergency Response Grant Fund

The SAFER Grant Fund was established to track the revenue and expenditures for either S.A.F.E.R. Grant. In 2012-2013 we were successful with our hiring grant and unsuccessful with our application for a Recruitment and Retention Officer. The Period of performance for the hiring grant will elapse in October. We were not successful with this grant. No allocations to this fund



<i>Actual</i>	<i>Actual</i>	<i>Adopted</i>
<u>FY 2013-2014</u>	<u>FY 2014-2015</u>	<u>2015-2016</u>

<i>Proposed/ Approved/ Adopted</i>
<u>FY 2016-2017</u>

RESOURCES

-	9,839	-
165,726	245,401	585,176
165,726	255,240	585,176

- Cash Carryforward

SAFER Grant Receipts

Total Revenues

<i>Proposed/ Approved/ Adopted</i>
<u>FY 2016-2017</u>

<i>Actual</i>	<i>Actual</i>	<i>Adopted</i>
<u>FY 2013-2014</u>	<u>FY 2014-2015</u>	<u>2015-2016</u>

EXPENDITURES**PERSONAL SERVICES**

103,662	167,084	274,476
3,503	5,545	10,218
7,760	13,190	21,592
36,407	53,281	81,048
4,452	23,132	82,343
102	165	282
-	1,119	7,776
155,886	263,516	477,735

Salaries

Workers Compensation

Social Security

Medical, Dental, Life Ins

Retirement

Unemployment Insurance

Constant Manning

Total Personal Services**MATERIALS & SERVICES**

-	-	9,000
-	-	26,000
-	-	7,800
-	-	10,500
-	-	12,222
-	-	38,220
-	-	3,700
-	-	107,442

Advertising Materials

Tuition Assistance

Recruit Academy

Physicals

Uniforms New Recruits

PPE New Recruits

Recruitment Computers

Total Materials & Services

<i>Actual</i>	<i>Actual</i>	<i>Adopted</i>
<u>FY 2013-2014</u>	<u>FY 2014-2015</u>	<u>2015-2016</u>

<i>Proposed/ Approved/ Adopted</i>
<u>FY 2016-2017</u>

155,886	263,516	585,176
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Total Fund Exp.**0**

9,839	(8,276)	-
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CASH BALANCE/UEFB

-

165,726	255,240	585,176
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58 Total Requirements**0**

PUBLICATIONS



NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Woodburn Fire District, Marion County, State of Oregon, to discuss the budget for the fiscal year July 1, 2016 to June 30, 2017, will be held at the Woodburn Fire Headquarters Station, 1776 Newberg Hwy, Woodburn. The meeting will take place on April 27, 2016 at 6:30 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained on or after April 26, 2016 at Woodburn Fire Headquarters, between the hours of 9:00 a.m. and 5:00 p.m.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

Notice also available at www.woodburnfire.com

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Published – Woodburn Independent, April 13, 2016

FORM LB-1**NOTICE OF BUDGET HEARING**

A public meeting of the Woodburn Rural Fire Protection District #6 will be held on May 10, 2016 at 7:00 pm at 1776 Newberg Hwy. Woodburn, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2016 as approved by the Woodburn Fire District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the preceding address, between the hours of 9 a.m. and 5 p.m. or online at www.woodburnfire.com. 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: Jerry Cotter—Board Chair

Telephone: 503-982-2360

Email: paul@woodburnfire.com

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2014-15	Adopted Budget This Year 2015-16	Approved Budget Next Year 2016-17
Beginning Fund Balance/Net Working Capital	1,947,936	2,607,142	3,093,241
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	2,500	1,400	1,400
Federal, State and all Other Grants, Gifts, Allocations and Donations	921,451	721,076	1,003,662
Revenue from Bonds and Other Debt	27	140	30
Interfund Transfers / Internal Service Reimbursements	83,300	98,400	211,665
All Other Resources Except Current Year Property Taxes	203,676	132,220	128,220
Current Year Property Taxes Estimated to be Received	2,963,518	3,133,094	3,343,170
Total Resources	6,122,408	6,693,472	7,781,388

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	2,235,963	2,711,866	2,753,573
Materials and Services	492,088	910,892	1,308,507
Capital Outlay	124,251	679,500	1,418,000
Debt Service	355,350	378,550	375,300
Interfund Transfers	83,300	98,400	211,665
Contingencies	0	315,518	187,300
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	2,831,456	1,598,747	1,527,042
Total Requirements	6,122,408	6,693,472	7,781,387

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2014-15	Rate or Amount Imposed This Year 2015-16	Rate or Amount Approved Next Year 2016-17
Permanent Rate Levy (rate limit <u>1.6009</u> per \$1,000)	1.6009	1.6009	1.6009
Local Option Levy			
Levy For General Obligation Bonds	308,840	488,997	386,215

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$2,055,000	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
Total	\$2,055,000	\$0

GLOSSARY



GLOSSARY - DEFINITIONS OF FUNDS

A fund is an independent fiscal and accounting entity, preferably with a self-balancing set of accounts with its own assets, liabilities, resources and fund balances which are segregated for the purpose of carrying on specific activities.

CATEGORIES:

Three categories of funds are employed in governmental accounting:

Governmental Funds - Funds through which most governmental functions typically are financed.

Proprietary Funds - Funds used to account for a government's on-going organizations or activities, which are similar to those often found in the private sector.

Fiduciary Funds - Funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

The diverse nature of governmental operations and the necessity of assuring legal compliance preclude recording and summarizing all governmental financial transactions in a single accounting entity.

TYPES:

There are several types of funds, below are those used most often:

General Fund - Records expenditures needed to run the daily operations of the District. It also shows the money that is estimated to be available to pay for these general needs.

Special Revenue Fund - Accounts for money that must be used for a specific purpose. It also records the expenditures that are made for that purpose.

Capital Project Fund - Records all resources and expenditures used to finance building or acquisitions of capital facilities, which are nonrecurring major expenditure items. Resources included the proceeds from the sale of general obligation bonds. A separate fund is normally established when a capital project or series of projects is authorized by the voters. It is dissolved when the project is completed.

Debt Service Fund - A Debt Service fund is a fund to account for the payment of principal and interest on all general obligation long-term debt.

GLOSSARY - TERMS

Accounting System: The total set of records and procedures which are used to record, classify and report information on the financial status of an entity.

Accrual Basis: The method of accounting recognizing transactions when they occur without regard toward cash flow timing.

Actual Data: Final figures sanctioned by the auditor and published in the official comprehensive annual financial report.

Ad Valorem Tax: A property tax computed as a percentage of value of taxable property.

Appropriation: An authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body.

Assessment Date: The date on which the real market value of property is set, January 1.

Audit: The annual review and appraisal of a municipal corporation's accounts and fiscal affairs conducted by an accountant under contract or the Secretary of State.

Ballot Measure 5: The tax ballot measure which adopted the constitutional limit of \$10 per \$1000 of assessed value for all non-school (i.e. local governments, special districts, etc.) taxing entities. It is no longer possible to levy the authorized tax base amount for entities whose levies exceed \$10 per thousand.

Billing Rate: The tax rate used to compute ad valorem taxes for each property.

Budget: A plan of financial operation expressing estimates of proposed expenditures for a fiscal year and the proposed means of financing them.

Budget Document: The official written statement prepared by the Budget Officer and supporting staff which presents the proposed budget to the governing body.

Budget Calendar: The schedule of key dates which the Board of Directors follows in the preparation, adoption and administration of the budget.

Budget Message: Written explanation of the budget and the District's financial priorities. It is prepared and presented by the Fire Chief.

Capital Outlay: Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment or buildings.

Cash Basis: System of accounting under which revenues are accounted for only when they are received in cash, and expenditures are accounted for only when paid.

Category of Limitation: The three categories in which property taxes on property are placed before the constitutional limits can be tested – education, general government, excluded from limitation.

Debt Service Fund: A fund established to account for payment of general long-term debt principal and interest.

Double Majority: A term that refers to an election where at least 50 percent of the registered voters eligible to vote in the election cast a ballot and more than 50 percent voting approve the question.

Encumbrances: Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is established.

Excluded from Limitation: The category for taxes used to pay principal and interest on exempt bonded indebtedness.

Expenditure: Where accounts are kept on the accrual or modified accrual basis of accounting, the costs of goods received or services rendered whether cash payments have or have not been made. Where accounts are kept on a cash basis and expenditures are recognized only when the cash payments for the above purposes are made.

Fiscal Year: A twelve month period designated as the operating year. For Woodburn Fire District, the year begins July 1 and ends June 30.

Fixed Assets: Assets of significant value and having a useful life of several years.

Fund Balance: The fund equity of governmental funds.

General Fund: A fund used to account for most fiscal activities except those activities required to be accounted for in another fund.

General Government Category: The category for taxes used to support general government operations that are not for the purposes of paying exempt bonded indebtedness.

Publication: Public notice given by publication in a newspaper of general circulation within the boundaries of the District, or mailing through the US Postal Service by first class mail to each street address within the boundaries of the District hand delivery to each street address within the boundaries of the District.

Revenue: The term designates an increase to a funds assets which: does not increase a liability (e.g. proceeds from a loan); does not represent a repayment of an expenditure already made; does not represent a cancellation of certain liabilities; and does not represent an increase in contributed capital.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

Tax Rate: The amount of a tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.







“Our priority is to provide
quality and caring service
to those in need.”